

**PORT OF BROOKINGS HARBOR**  
**Regular Commission Meeting**  
**Wednesday, December 15, 2021 • 2:00pm**  
**Teleconference / Meeting Room (limited capacity)**  
**16350 Lower Harbor Road Suite 202, Harbor OR, 97415**

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**Teleconference Call-In Number: 1 (253) 215-8782**

**Meeting ID: 771 205 4017**

**Passcode: 76242021**

**(to mute/unmute: \* 6)**

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**TENTATIVE AGENDA**

**1. CALL MEETING TO ORDER**

- Pledge of Allegiance
- Roll Call
- Modifications, Additions, and Changes to the Agenda
- Declaration of Potential Conflicts of Interest

**2. APPROVAL OF AGENDA**

**Page**

**3. APPROVAL OF MEETING MINUTES**

- A. Approve Minutes of Regular Commissioner Meeting Wednesday November 17, 2021..... 2

**4. PUBLIC COMMENTS** – (Limited to a maximum of three minutes per person. Comments by teleconference, please email your comments to [portmanager@portofbrookingsharbor.com](mailto:portmanager@portofbrookingsharbor.com) prior to the meeting. Please wait to be called on before speaking).

**5. MANAGEMENT REPORTS**

- A. October 2021 Safety & Security Report, presented by Danielle King..... 6
- B. October 2021 Financial Report, presented by Gary Dehlinger..... 7
- C. October 2021 Harbormaster Report, presented by Travis Webster..... 26
- D. October 2021 Port Manager Report, presented by Gary Dehlinger..... 31

**6. ACTION ITEMS**

- A. Fiscal Year 2020-21 Annual Audit Report..... 38
- B. Martha Rice Appreciation Letter..... 115

**7. INFORMATION ITEMS**

- A. Non-Moorage Charter Fees..... 117

**8. COMMISSIONER COMMENTS**

**9. NEXT REGULAR MEETING DATE** – Wednesday January 19, 2021 at 2:00pm

**10. ADJOURNMENT**

A request for an interpreter for the hearing impaired, for those who want to participate but do not have access to a telephone, or for other accommodations for persons with disabilities should be made at least 48 hours in advance of the meeting to Port of Brookings Harbor Office at 541-469-2218.

**DRAFT REGULAR MEETING MINUTES OF THE BOARD OF COMMISSIONERS  
PORT OF BROOKINGS HARBOR DISTRICT**

**Wednesday, November 17, 2021**

*This is not an exact transcript. The audio of the session is available on the Port's website.*

The Port of Brookings Harbor District met in regular session on the above date at 2:00pm. Open session at the Port Conference Room, 16350 Lower Harbor Road Suite 202, Harbor OR, 97415 and also via teleconference.

**1. CALL MEETING TO ORDER**

Commission President Richard Heap called the Regular Meeting of the Port of Brookings Harbor of Commissioners to order at 2:00pm.

- All participants stated the Pledge of Allegiance.
- **Commissioners Present:**  
Joseph Speir, Vice-President (Pos. #1); Sharon Hartung Secretary/Treasurer (Pos. #2); Larry Jonas (Pos. #3); Richard Heap, President (Pos. #4); and Kenneth Range (Pos. #5).
- **Management and Staff:**  
Gary Dehlinger, Port Manager; Travis Webster, Harbormaster; Danielle King, Safety/Administrative; and Martha Rice, Port General Counsel via phone.
- There was no modifications, additions, or changes to the agenda.
- There was no declaration of potential conflicts of interest.

**2. APPROVAL OF AGENDA – Audio time 3:15**

**A motion was made by Jonas and seconded by Range to approve the agenda as written. The motion passed 5 – 0.**

**3. APPROVAL OF MEETING MINUTES – Audio time 3:50**

- Approve Minutes of Special Commissioner Meeting Thursday October 7, 2021.
- Approve Minutes of Regular Commissioner Meeting Wednesday October 20, 2021.
- Approve Minutes of Special Commissioner Meeting Thursday October 28, 2021.

**A motion was made by Hartung and seconded by Speir to approve Meeting Minutes for Special Commissioner Meeting Thursday October 7, 2021, Regular Commissioner Meeting Wednesday October 20, 2021 and Special Commissioner Meeting Thursday October 28, 2021. The motion passed 5 – 0.**

**4. PUBLIC COMMENTS – Audio time 4:35**

There were two public comments submitted by Roy Trottier and Dan Fraser on agenda Information Item A. Comments were reserved until later during the agenda item.

**5. MANAGEMENT REPORTS – Audio time 5:12**

- Safety & Security Report – October 2021  
Danielle reported on staff safety training, incident reports and security issues.

- Financial Report – October 2021. Audio time 8:09  
Dehlinger reported the end of the month financials for October 2021. Reviewed end of the month balance sheet, October profit & loss numbers and fiscal year profit & loss vs. budget performance.
- Harbormaster Report – October 2021. Audio time 11:48  
Webster reported on the harbormaster report. Reviewed the RV Park occupancy, boat launches, telehandler and travel lift operations for the month. Port staff completed 119 work orders during the month.
- Port Manager Report – October 2021. Audio time 15:00  
Dehlinger reported on the Port manager report.

**A motion was made by Speir and seconded by Range to approve the management reports for October 2021 as discussed. The motion passed 5 – 0.**

## 6. ACTION ITEMS

- A. **Resolution 2021-12 Adopting Property Tax Payment Policy** – Audio time 20:21  
Dehlinger noted the Board approved paying the lease property tax and invoicing the tenants for reimbursement during the regular meeting on October 20, 2021. This resolution will memorialize Board approval.

**A motion was made by Speir and seconded by Hartung to approve Motion to approve draft Resolution No. 2021-12 Adopting Property Tax Payment Policy. The motion passed 5 – 0.**

- B. **Charter Fee Change Request** – Audio time 22:43  
This item is a continuation from the last meeting discussing possible change to the current charter fee rate by per person capacity of the boat. Commissioners and staff discussed alternative fee charges for moorage and non-moorage users. Staff will consult with OSMB and other Ports for non-moorage charter boat fees and holdover to next meeting.

**A motion was made by Hartung and seconded by Speir to approve removing the per person charter fee from the current Port Rates July 1, 2021 to June 30, 2022. Approve the new charter fee of \$200 per boat annually for moorage holders of one month or more. The motion passed 5 – 0.**

- C. **Warranty Information on New Ford Vehicles** – Audio time 47:33  
Dehlinger reviewed the warranty information from Ford on the new trucks when they become available.

**A motion was made by Range and seconded by Speir to approve adding the PremiumCare package for the new Ford trucks. The motion passed 5– 0.**

- D. **Chetco River Bar Camera Sponsorship Agreement** – Audio time 50:41  
Dehlinger noted the Port website site activity for webcam in October was over 8,000 views. This agreement will provide the document to begin receiving funds for sponsorship of the webcam.

**A motion was made by Range and seconded by Speir to approve Chetco River Bar Camera Sponsorship Agreement form and the \$100 sponsorship fee per month. The motion passed 5 – 0.**

- E. **Public Dock Equipment Use Agreement & Release** – Audio time 54:21  
Dehlinger noted on occasions commercial vessels will bring their own equipment to the steel wall to remove or install poles and gear. If the equipment user does not have a current lease with the Port, this agreement will provide assumption of risk and hold harmless clauses and other information to allow an individual or company to use equipment on Port property.

**A motion was made by Speir and seconded by Hartung to approve Public Dock Equipment Use Agreement & Release form and the hourly rate at \$35. The motion passed 5 – 0.**

- F. **Bell & Whistle Coffee Shop Lease Renewal** – Audio time 1:01:58  
Dehlinger noted Bell & Whistle lease ends this month. The Lease has three 5-year option renewals. Tenant has requested to extend the lease for another five years.

**A motion was made by Range and seconded by Jonas to approve Bell and Whistle Coffee Shop draft Commercial Lease Agreement Amendment No. 2. The motion passed 5 – 0.**

- G. **Shanebrook Media Location Agreement** – Audio time 1:03:12  
Dehlinger noted the film company needed a room to shoot a scene. Port provided the front office for their scene and then requested the location agreement to be signed.

**A motion was made by Speir and seconded by Jonas to approve Shanebrook Media Location Agreement only if they provide notification to Port staff prior to reshooting on Port properties and authorize the Port Manager to sign the agreement on the behalf of the Port. The motion passed 5 – 0.**

- H. **Henry Johnson Draft Appreciation Letter** – Audio time 1:05:17  
Range requested to add any future displays to be coordinated with Port staff.

**A motion was made by Speir and seconded by Hartung to approve draft appreciation letter to Henry Johnson. The motion passed 5 – 0.**

- I. **Strategic Business Plan Annual Review** – Audio time 1:06:27  
Dehlinger noted this plan is a working document that will require ongoing reviews and should be updated annually. Table 14 Capital Improvement Plan was reviewed in detail. Projects on Table 14 could accelerate depending on funding opportunities.

**A motion was made by Heap and seconded by Range to approve Strategic Business Plan 2021 annual review and updated Tables 14, 15, 17 and project opportunities map. In the development of the RV Park at the Kite Field to include in that design a laundromat and the possibility of providing service for development for future food service area. The motion passed 5 – 0.**

- J. **Business Oregon General Application SPWF, FEMA DR-4432 Mitigation and Repair** – Audio time 1:31:31  
Dehlinger noted the application from Business Oregon is for the 25% matching amounts required by FEMA to repair disaster related damage done to the Port in February 2019.

**A motion was made by Hartung and seconded by Range to approve the draft Resolution 2021-13 Authorizing Submission of Business Oregon General Application for Special Public Works Fund, FEMA DR-4432 Mitigation and Repair, #648-14634. The motion passed 5 – 0.**

- K. **Business Oregon General Application SPWF, FEMA DR-4452 Mitigation and Repair** – Audio time 1:35:12  
Dehlinger noted the application from Business Oregon is for the 25% matching amounts required by FEMA to repair disaster related damage done to the Port in April 2019.

**A motion was made by Hartung and seconded by Speir to approve the draft Resolution 2021-14 Authorizing Submission of Business Oregon General Application for Special Public Works Fund, FEMA DR-4452 Mitigation and Repair, #648-14633. The motion passed 5 – 0.**

## 7. INFORMATION ITEMS

- A. **Harbor Water District – Wastewater Treatment Plant Information** – Audio time 1:37:40

Roy Trottier and Dan Fraser made their comments regarding the wastewater treatment plant and discussion followed with Board of Commissioners and Port staff.

**B. Request For Qualifications (RFQ) for General Counsel Services** – Audio time 2:20:07

Dehlinger noted the Port received the termination of service from Martha Rice. RFQ is currently out seeking proposals. Deadline to submit proposals is November 30, 2021.

**C. DEQ Stormwater Testing Results** – Audio time 2:23:10

Dehlinger reviewed the latest industrial stormwater test results.

**8. COMMISSIONER COMMENTS** – Audio time 2:27:45

Commissioner Speir – commented on the crab season opening.

Commissioner Hartung – looking forward to the FEMA Project and RV Park. Happy to see the temporary seawall has worked well and a portion of sidewalk was undermined from recent storm waves.

Commissioner Heap – commented on PFMC, chinook and received a report from halibut commission on total harvest in Brookings.

**9. NEXT REGULAR MEETING DATE** – Wednesday, December 15, 2021 at 2:00pm.

**10. ADJOURNMENT** – Audio time 2:31:58

Having no further business, the meeting adjourned at 4:30pm.

\_\_\_\_\_  
Sharon Hartung, Secretary/Treasurer

\_\_\_\_\_  
Date Signed

*An audio recording was made of these proceedings. The recording and the full commission packet are available on the Ports website: [www.portofbrookingsharbor.com](http://www.portofbrookingsharbor.com).*

# SAFETY, SECURITY, AND ENVIRONMENTAL

## MONTHLY REPORT

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**Date:** December 15, 2021  
**Period:** November 2021  
**To:** Honorable Board President and District Board Members  
**Issued By:** Danielle King, Safety, Security, & Environmental Coordinator

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### Safety

Port maintenance staff was trained on marina safety, securing & replacing lines, lifejacket basics. Our recently new employees were trained on fire extinguisher safety.

### Incidents

Vessel in Basin II, F Dock had collected rainwater, maintenance noticed that the vessel was listing and pumped out vessel.

Vehicle was left on Port property since October, after multiple ticket violations and RV Park staff trying to contact owner, the vehicle was given a 72-hour notice and was eventually towed by Wes' Towing.

Staff tagged a truck with a cab over camper located by the steel wall, Security came across the owner and trespassed him for camping on Port Property.

Hypodermic needle was found in the kite field restroom, staff properly picked up and disposed of the needle in the Ports hazardous waste container.

Vessel was receiving fuel; boat captain was caring gear down the fuel dock ramp when he slipped and split his arm open that had surgery on. Port staff installed new slip guard tape and traction plates on the ramp and added employee only signs on the fuel dock gate at the top of the ramp.

### Security

OrCal Security and POBH recorded (69) security issues, making it (886) of the year. Issues included:

- (37) Overnight parking tickets.
- (4) Vehicles missing or unable to read boat launch ticket.
- (6) Parking violations throughout the port.
- (5) No camping warnings.
- (4) Parking violations for vehicles parked in the boat launch parking lot trailer stall.
- (2) Unhitched trailer in retail parking lot.
- (6) Maintenance report for lightbulbs out.

### Environmental / DEQ 1200-Z Industrial Stormwater

Travis was notified from the coast guard of a sheen in the water, after some investigating work it was determined the sheen was coming from the county culvert near the boat yard. National Response Center and DEQ were notified of the incident.

Monthly inspections were completed as required by our Stormwater Pollution Control Plan (SWPCP).

# FINANCIAL SUMMARY REPORT

**Date:** December 8, 2021  
**Period:** Month End Report of Financial Activities for October 2021  
**To:** Honorable Board President and District Board Members  
**Issued by:** Gary Dehlinger, Port Manager

## November 2021 Financial Reports

### Overview / Comments

#### Balance Sheet

End of the month unrestricted cash and equivalents totaled \$589,912. Restricted cash and equivalents totaled \$878,265, with Total Assets (cash) at \$1,446,622.

#### November Profit & Loss

Total revenues from all funds were \$433,335. Total expenses were \$406,703\*. The net income for November was \$26,632.

\$56,732 was transferred out of the General Fund to Debt and Reserve Funds.

November Revenue Centers		Expenses
Marina**	\$265,145	\$98,673
Beachfront RV Park	\$32,898	\$18,689
Commercial / Retail	\$42,002	\$31,338
Fuel Dock	\$36,114	\$55,156

\*\*Marina includes Administrative costs.

Unusual revenues this month include:

	Amount	From	Description
1	\$214,012	Curry County	County property tax.
2	\$13,178	Southern Oregon Credit	Settlement from Clark sunken boat claim.

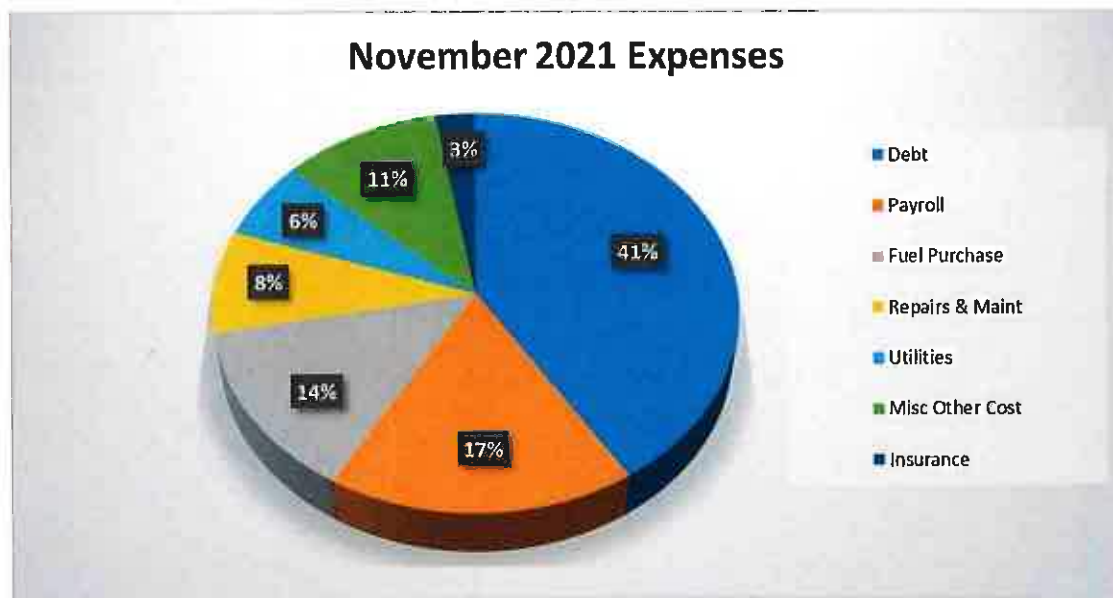
Unusual expenses this month include:

	Amount	Company	Description
1	\$130,120	USDA	Annual debt payment.
2	\$24,722	Curry County Tax	Paid lease tenant property tax (to be reimbursed).
3	\$6,500	Oregon Pacific Leasing	Cleaned inside aboveground fuel tank.
4	\$2,014	Stormwater Biochar LLC	Stormwater biochar sandbags to reduce pollution.
5	\$1,150	Shellback Plumbing	Repair sewage pump at Sheriff Substation.
6	\$1,020	Grants Pass Water Lab	Stormwater testing.
7	\$657	Bureau of Labor & Industries	BOLI permit fee for RV Park Project.
8	\$350	Marine Surveyors	Public hoist inspection / certification.

\* Depreciation expense is not included in the budget or in our financial reports. If depreciation expense was included in the budget it would be difficult to balance the budget, and depreciation is not a cash expense, required under Generally Accepted Accounting Principles (GAAP), but not Governmental Accounting Standards Board (GASB).



Total revenue and expenses for this month from General Fund operations.



Breakdown of expenses for this month. Note: Misc. Cost include office, bank fees, professional fees, permits, taxes, etc.

#### **Fiscal Year Profit & Loss vs. Budget Performance (July 1, 2021 thru June 30, 2022)**

We have completed five (5) months of the fiscal year July 1 thru November 30; the year is 41.6% complete.

✓ **Income**

*Any number above 41.6% is ahead of budget.*

Total Income 43.6% or **2% ahead of budget.**

Port's overall income is ahead of budgeted expectations.

General Fund Program Revenue is 41.1% or **0.5% below of budget.**

Port's general revenue centers are below budgeted expectations.

✓ **Expenses**

*Any number below 41.6% is ahead of budget.*

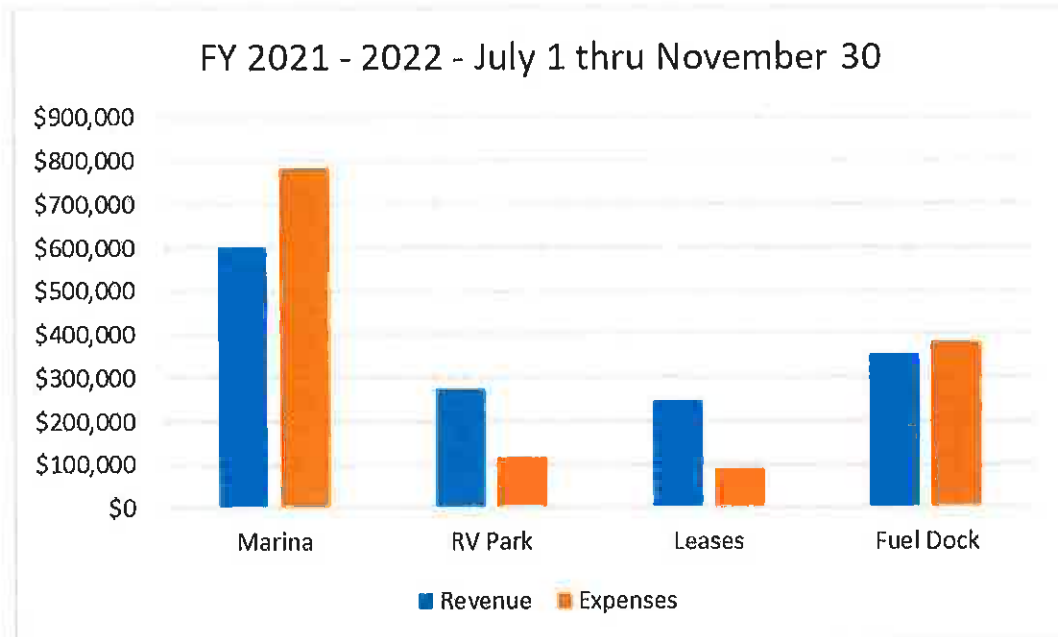


Total Expense 23.7% or **17.9% below budget.**

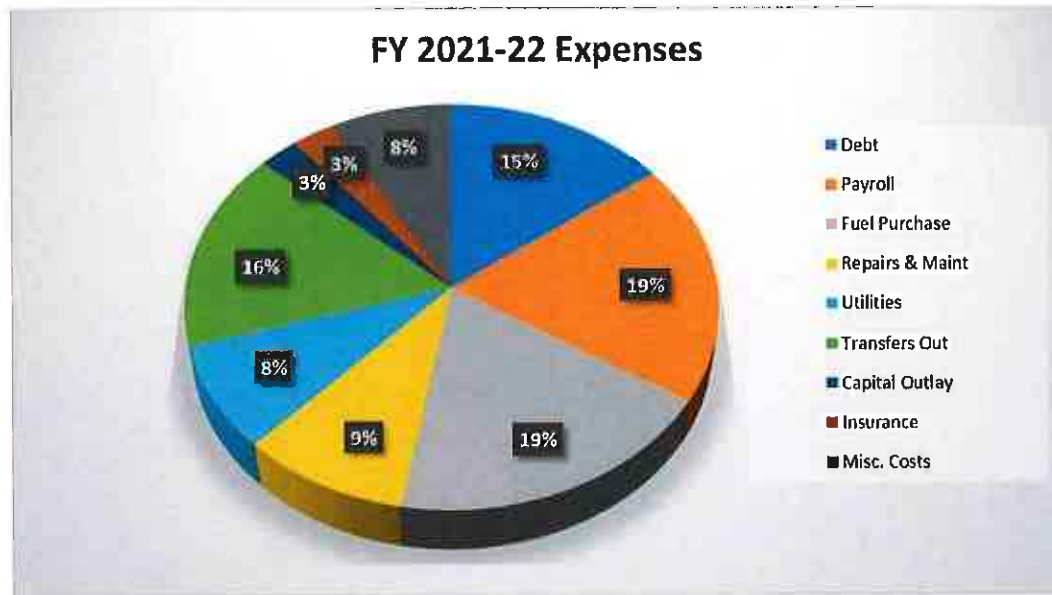
This is mainly due to FEMA Projects estimated to begin later this fiscal year.

General Fund Expenditure is 40.3% or **1.3% below budget.**

Port's general fund expenditures is ahead of budgeted expectations.



Total revenue and expenses for this fiscal year from General Fund operations.



Breakdown of expenses for the fiscal year. Note: Note: Misc. Cost include office, bank fees, professional fees, permits, taxes, etc.

**ATTACHMENTS**

- Port Balance Sheet as of November 31, 2021, 2 pages
- Profit & Loss November 2021, 3 pages
- Profit & Loss Budget Performance, July 2021 thru November 2021, 4 pages
- November 2021 Check Register, 3 pages
- Vendor Expense Report for January thru November 2021, 4 pages

**Port of Brookings Harbor  
Balance Sheet**

Cash Basis

As of November 30, 2021

	Nov 30, 21
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
100 · UNRESTRICTED CASH & EQUIVALENTS	
101 · GENERAL FUND CHECKING & LGIP	
10103 · General Funds Ckg Umpqua 3634	111,222.40
10104 · RCU Business Ownership 0687	17.73
10105 · RCU Business Savings 0600	10.00
10106 · General Fund LGIP 6017	448,758.47
10107 · Dredging Fund LGIP 6254	27,719.00
Total 101 · GENERAL FUND CHECKING & LGIP	587,727.60
10101 · Petty Cash	474.01
10102 · COUNTER CASH	
10102.1 · Office/Reception Cash Drawer	400.00
10102.2 · RV Park Cash Drawer	510.00
10102.3 · Fuel Dock Cash Drawer	800.00
Total 10102 · COUNTER CASH	1,710.00
Total 100 · UNRESTRICTED CASH & EQUIVALENTS	589,911.61
110 · RESTRICTED CASH & EQUIVALENTS	
104 · RESTRICTED MONEY MKT & CHECKING	
20104 · USDA BOND Umpqua MM 9529	2,520.70
30104 · Debt Service Umpqua MM 8627	2,515.58
40104 · Capital Projects Umpqua 8018	2,500.00
Total 104 · RESTRICTED MONEY MKT & CHECKING	7,536.28
105 · RESTRICTED LGIP	
20105 · USDA Bond Fund LGIP 6021	24,167.31
30105 · IFA Debt Service Fund LGIP 6020	77,752.27
50105 · Reserve Fund LGIP 6018	201,073.25
70105 · Capital Projects LGIP 6273	
40105.2 · Government Funds	12,568.19
70105.2 · Port Construction Fund	555,167.30
Total 70105 · Capital Projects LGIP 6273	567,735.49
Total 105 · RESTRICTED LGIP	870,728.32
Total 110 · RESTRICTED CASH & EQUIVALENTS	878,264.60
Total Checking/Savings	1,468,176.21
Accounts Receivable	
120 · ACCOUNTS RECEIVABLE	-30,274.50
Total Accounts Receivable	-30,274.50
Other Current Assets	
150 · Undeposited Funds	8,720.38
Total Other Current Assets	8,720.38
Total Current Assets	1,446,622.09
<b>TOTAL ASSETS</b>	<b>1,446,622.09</b>
<b>LIABILITIES &amp; EQUITY</b>	
Liabilities	

**Port of Brookings Harbor  
Balance Sheet**

Cash Basis

As of November 30, 2021

	Nov 30, 21
<b>Current Liabilities</b>	
<b>Accounts Payable</b>	
200 · ACCOUNTS PAYABLE	
10201 · General Fund Accounts Payable	-1,244.37
<b>Total 200 · ACCOUNTS PAYABLE</b>	-1,244.37
<b>Total Accounts Payable</b>	-1,244.37
<b>Credit Cards</b>	
106 · RCU VISA ACCT	2,728.80
106.1 · RCU Business Ownership 0687	17.73
106.2 · RCU Business Savings 0600	10.00
<b>Total Credit Cards</b>	2,756.53
<b>Other Current Liabilities</b>	
100222 · Payroll Liabilities	
10222 · HealthCare Premium - Dependent	-1,274.30
<b>Total 100222 · Payroll Liabilities</b>	-1,274.30
10226 · Lodging Tax Payable	10,337.23
<b>Total Other Current Liabilities</b>	9,062.93
<b>Total Current Liabilities</b>	10,575.09
<b>Total Liabilities</b>	10,575.09
<b>Equity</b>	
300 · Fund Balance	
301 · Unappropriated Balance	
10301 · General Fund Unappropriated Bal	532,465.33
20301 · Revenue Bond Unappropriate Bal	102,351.92
30301 · Debt Service Unappropriated Bal	22,758.51
40301 · Capital Project Unappropriated	40,430.77
50301 · Reserve Fund Unappropriated Bal	186,938.63
70301 · Port Const. Fund Unappropriated	569,448.67
<b>Total 301 · Unappropriated Balance</b>	1,454,393.83
302 · Appropriated Carryover	
10302 · General Fund Appropriated Carry	-532,465.33
20302 · Revenue Bond Appropriated Carry	-102,351.92
30302 · Debt Service Appropriated Carry	-22,758.51
40302 · Capital Proj Appropriated Carry	-40,430.77
50302 · Reserve Fund Appropriated Carry	-186,938.63
70302 · Port Const. Fund Appropriated	-569,448.67
<b>Total 302 · Appropriated Carryover</b>	-1,454,393.83
<b>Total 300 · Fund Balance</b>	0.00
<b>Net Income</b>	1,436,047.00
<b>Total Equity</b>	1,436,047.00
<b>TOTAL LIABILITIES &amp; EQUITY</b>	1,446,622.09

**Port of Brookings Harbor  
Profit & Loss**

Cash Basis

November 2021

	Nov 21
<b>Income</b>	
<b>400 · REVENUES</b>	
<b>401 · GENERAL FUND REVENUES</b>	
10412 · Property Tax Current	214,011.78
10413 · Property Tax Prior	1,856.30
10414 · Interest General Fund	131.86
10418 · Miscellaneous	13,378.09
<b>Total 401 · GENERAL FUND REVENUES</b>	<b>229,378.03</b>
<b>402 · GENERAL FUND PROGRAM REVENUES</b>	
<b>10421 · MARINA</b>	
<b>10421.2 · MOORAGE</b>	
10421.3 · Commercial Slip Rent	4,177.95
10421.4 · Recreational Slip Rent	10,842.43
10421.5 · Transient	1,045.56
10421.6 · Other Moorage	450.00
<b>Total 10421.2 · MOORAGE</b>	<b>16,515.94</b>
10422 · OTHER MARINA REVENUE	1,305.00
<b>10423 · STORAGE</b>	
10423.1 · Gear Storage	3,115.83
10423.2 · Boat Storage	2,177.00
<b>Total 10423 · STORAGE</b>	<b>5,292.83</b>
10424 · ADMINISTRATIVE FEES	482.44
<b>10425 · MARINE SERVICES</b>	
10425.1 · Travelift	3,430.00
10425.2 · 12 K Telehandler	1,320.00
10425.3 · Other Sales & Fees	7,437.47
10425.4 · Public Hoist	105.00
<b>Total 10425 · MARINE SERVICES</b>	<b>12,292.47</b>
<b>Total 10421 · MARINA</b>	<b>35,888.68</b>
<b>10427 · BEACHFRONT RV PARK</b>	
10427.1 · Space Rental	30,585.92
10427.2 · Other Sales & Fees	2,311.75
<b>Total 10427 · BEACHFRONT RV PARK</b>	<b>32,897.67</b>
<b>10428 · COMMERCIAL RETAIL</b>	
10428.1 · Retail Property	27,245.98
10428.2 · Docks	13,201.09
10428.3 · CPI and Other Fees	1,554.79
<b>Total 10428 · COMMERCIAL RETAIL</b>	<b>42,001.86</b>
10429 · FUEL DOCK	36,113.99
<b>Total 402 · GENERAL FUND PROGRAM REVENUES</b>	<b>146,902.20</b>
<b>420 · USDA REVENUE BOND FUND</b>	
20414 · Interest Revenue Bond Fund	9.21
20419 · Transfer to USDA Bond Fund	10,843.00
<b>Total 420 · USDA REVENUE BOND FUND</b>	<b>10,852.21</b>
<b>430 · DEBT SERVICE FUND REVENUE</b>	
30414 · Interest Debt Service Fund	28.82
30419 · Transfer to Debt Service Fund	37,654.71
<b>Total 430 · DEBT SERVICE FUND REVENUE</b>	<b>37,683.53</b>
<b>450 · RESERVE FUND REVENUE</b>	
50414 · Interest Reserve Fund	74.34
50419 · Transfer to Reserve Fund	3,424.00
	<b>3,498.34</b>

**Port of Brookings Harbor  
Profit & Loss**

Cash Basis

November 2021

	Nov 21
Total 450 · RESERVE FUND REVENUE	3,498.34
460 · DEBT SERV. RV PARK IMPROV. FUND	
60419 · Transfer OR FFC 2020 Debt Serv.	4,809.87
Total 460 · DEBT SERV. RV PARK IMPROV. FUND	4,809.87
470 · PORT CONSTRUCTION FUND REVENUE	
70414 · Interest Port Construction Fund	210.92
Total 470 · PORT CONSTRUCTION FUND REVENUE	210.92
Total 400 · REVENUES	433,335.10
Total Income	433,335.10
Gross Profit	433,335.10
Expense	
600 · GENERAL FUND EXPENDITURES	
10900 · Operating Transfers Out General	56,731.58
500 · PERSONNEL SERVICES	
10501 · Port Manager	6,528.00
10502 · Port Office Staff	10,626.13
10503 · RV Park Office Staff	4,472.41
10504 · Operations Staff	19,637.40
10505 · Overtime	262.84
10506 · Payroll Taxes/Costs/Benefits	
10506.1 · Paid Holidays	1,504.40
10506.3 · Vacation & Vehicle Allowance	1,503.74
10506.4 · Payroll Taxes	4,117.71
10506.5 · SEP Retirement	3,547.03
Total 10506 · Payroll Taxes/Costs/Benefits	10,672.88
10508 · Health Care and Dental	8,008.80
Total 500 · PERSONNEL SERVICES	60,208.46
601 · GENERAL FUND Material & Service	
10601 · ADVERTISING & NOTIFICATIONS	46.73
10602 · REPAIRS & MAINTENANCE	
10602.1 · Equip. Repair/Maintenance	4,179.38
10602.2 · Supplies	12,680.29
10602.3 · Services	11,545.66
Total 10602 · REPAIRS & MAINTENANCE	28,405.33
10603 · FUEL purchased for resale	46,842.59
10605 · UTILITIES	
10605.1 · Electric	9,343.58
10605.2 · RV Park Cable TV	595.06
10605.3 · Sanitary	3,010.58
10605.5 · Telecommunications	1,188.21
10605.6 · Waste Removal	6,813.84
10605.7 · Water	1,384.76
Total 10605 · UTILITIES	22,336.03
10606 · OFFICE EXPENSE	2,414.95
10607 · BANK SERVICE & FINANCE FEES	3,546.32
10608 · TRAINING & TRAVEL	129.21
10609 · PERMITS, LICENSES, TAXES & MISC	26,829.59
10610 · INSURANCE; PROP & CAS, BOND	9,216.36
10611 · PROFESSIONAL FEES	
10611.1 · Accounting/Auditing	1,000.00
10611.2 · Attorney	1,107.00
10611.4 · Other Support/Consultant	1,773.22

**Port of Brookings Harbor  
Profit & Loss**

Cash Basis

November 2021

	Nov 21
Total 10611 · PROFESSIONAL FEES	3,880.22
Total 601 · GENERAL FUND Material & Service	143,647.33
Total 600 · GENERAL FUND EXPENDITURES	260,587.37
620 · USDA REVENUE BOND EXPENDITURES	
20801P · USDA Revenue Bond Principal	79,917.32
20810I · USDA Revenue Bond Interest	50,202.68
Total 620 · USDA REVENUE BOND EXPENDITURES	130,120.00
630 · DEBT SERVICE FUND EXPENDITURES	
801 · Principal	
30803P · 50 BFMII Travelift Principal	4,174.61
30804P · 2018 Genie Forklift Principal	1,191.34
Total 801 · Principal	5,365.95
810 · Interest Payments	
30813I · 50 BFMII Travelift Interest	484.39
30814I · 2018 Genie Forklift Interest	273.37
Total 810 · Interest Payments	757.76
Total 630 · DEBT SERVICE FUND EXPENDITURES	6,123.71
640 · CAPT. PROJ. EXPENDITURES	
740 · CAPT. PROJ. CAPITAL OUTLAY	
40702 · Land Improvement - Capt Proj	
40702.1 · Engineering/Consultants	4,230.00
Total 40702 · Land Improvement - Capt Proj	4,230.00
Total 740 · CAPT. PROJ. CAPITAL OUTLAY	4,230.00
Total 640 · CAPT. PROJ. EXPENDITURES	4,230.00
660 · DEBT SERV. RV PARK EXPENDITURES	
60806P · RV Park Improv. Loan Principal	3,217.35
60815I · RV Park Improv. Loan Interest	1,592.52
Total 660 · DEBT SERV. RV PARK EXPENDITURES	4,809.87
670 · PORT CONST FUND EXPENDITURES	
70100 · PORT CONST. CAPITAL OUTLAY	
70700 · Land Improvement - Port Const.	
70701.1 · Engineering/Consultants	831.99
Total 70700 · Land Improvement - Port Const.	831.99
Total 70100 · PORT CONST. CAPITAL OUTLAY	831.99
Total 670 · PORT CONST FUND EXPENDITURES	831.99
Total Expense	406,702.94
Net Income	26,632.16

**Port of Brookings Harbor**  
**Profit & Loss Budget Performance**  
**July through November 2021**

Cash Basis

	Jul - Nov 21	Budget	% of Budget
<b>Income</b>			
<b>400 · REVENUES</b>			
<b>401 · GENERAL FUND REVENUES</b>			
10411 · Cash Carry Over	532,465.33	300,000.00	177.5%
10412 · Property Tax Current	214,011.78	240,000.00	89.2%
10413 · Property Tax Prior	7,337.14	9,000.00	81.5%
10414 · Interest General Fund	929.12	2,000.00	46.5%
10415 · Loans - General Fund	0.00	0.00	0.0%
10417 · Assets Sales	18,520.00	50,000.00	37.0%
10418 · Miscellaneous	28,930.20	31,500.00	91.8%
10420 · Grants & Other Funding - GF	0.00	80,000.00	0.0%
<b>Total 401 · GENERAL FUND REVENUES</b>	<b>802,193.57</b>	<b>712,500.00</b>	<b>112.6%</b>
<b>402 · GENERAL FUND PROGRAM REVENUES</b>			
<b>10421 · MARINA</b>			
<b>10421.2 · MOORAGE</b>			
10421.3 · Commercial Slip Rent	40,281.71		
10421.4 · Recreational Slip Rent	145,531.88		
10421.5 · Transient	7,017.62		
10421.6 · Other Moorage	5,700.00		
10421.2 · MOORAGE - Other	0.00	735,000.00	0.0%
<b>Total 10421.2 · MOORAGE</b>	<b>198,531.21</b>	<b>735,000.00</b>	<b>27.0%</b>
10422 · OTHER MARINA REVENUE	16,873.10		
<b>10423 · STORAGE</b>			
10423.1 · Gear Storage	23,115.02		
10423.2 · Boat Storage	14,732.24		
<b>Total 10423 · STORAGE</b>	<b>37,847.26</b>		
10424 · ADMINISTRATIVE FEES	3,910.30	0.00	100.0%
<b>10425 · MARINE SERVICES</b>			
10425.1 · Travelift	15,318.00	0.00	100.0%
10425.2 · 12 K Telehandler	3,925.40	0.00	100.0%
10425.3 · Other Sales & Fees	21,267.87		
10425.4 · Public Hoist	105.00		
10425 · MARINE SERVICES - Other	0.00	0.00	0.0%
<b>Total 10425 · MARINE SERVICES</b>	<b>40,616.27</b>	<b>0.00</b>	<b>100.0%</b>
10426 · PROPERTY GROUND EVENT USE	3,806.00		
<b>Total 10421 · MARINA</b>	<b>301,584.14</b>	<b>735,000.00</b>	<b>41.0%</b>
<b>10427 · BEACHFRONT RV PARK</b>			
10427.1 · Space Rental	254,365.34	750,000.00	33.9%
10427.2 · Other Sales & Fees	20,724.55	0.00	100.0%
<b>Total 10427 · BEACHFRONT RV PARK</b>	<b>275,089.89</b>	<b>750,000.00</b>	<b>36.7%</b>
<b>10428 · COMMERCIAL RETAIL</b>			
10428.1 · Retail Property	141,903.80	0.00	100.0%
10428.2 · Docks	79,953.53	0.00	100.0%
10428.3 · CPI and Other Fees	7,455.11	0.00	100.0%
10428 · COMMERCIAL RETAIL - Other	0.00	566,280.00	0.0%
<b>Total 10428 · COMMERCIAL RETAIL</b>	<b>229,312.44</b>	<b>566,280.00</b>	<b>40.5%</b>
10429 · FUEL DOCK	353,408.19	770,000.00	45.9%
<b>Total 402 · GENERAL FUND PROGRAM REVENUES</b>	<b>1,159,394.66</b>	<b>2,821,280.00</b>	<b>41.1%</b>
<b>420 · USDA REVENUE BOND FUND</b>			
20411 · Cash Carry Over - USDA Revenue	102,351.92	102,380.00	100.0%
20414 · Interest Revenue Bond Fund	241.09	500.00	48.2%
20419 · Transfer to USDA Bond Fund	54,215.00	130,120.00	41.7%
<b>Total 420 · USDA REVENUE BOND FUND</b>	<b>156,808.01</b>	<b>233,000.00</b>	<b>67.3%</b>

**Port of Brookings Harbor**  
**Profit & Loss Budget Performance**  
**July through November 2021**

Cash Basis

	Jul - Nov 21	Budget	% of Budget
<b>430 · DEBT SERVICE FUND REVENUE</b>			
30411 · Cash Carry Over - Debt Service	22,758.51	27,420.00	83.0%
30414 · Interest Debt Service Fund	138.34	450.00	30.7%
30419 · Transfer to Debt Service Fund	174,609.55	423,485.00	41.2%
<b>Total 430 · DEBT SERVICE FUND REVENUE</b>	<b>197,506.40</b>	<b>451,355.00</b>	<b>43.8%</b>
<b>440 · CAPITAL PROJECTS FUND REVENUE</b>			
40411 · Cash Carry Over - Capt Proj	40,430.77	62,500.00	64.7%
40416 · Government Funding			
40416.3 · State Lottery Funding	0.00	0.00	0.0%
40416 · Government Funding - Other	0.00	2,000,000.00	0.0%
<b>Total 40416 · Government Funding</b>	<b>0.00</b>	<b>2,000,000.00</b>	<b>0.0%</b>
40419 · Transfer to Capital Project	0.00	0.00	0.0%
<b>Total 440 · CAPITAL PROJECTS FUND REVENUE</b>	<b>40,430.77</b>	<b>2,062,500.00</b>	<b>2.0%</b>
<b>450 · RESERVE FUND REVENUE</b>			
50411 · Cash Carry Over - Reserve Fund	186,938.63	186,575.00	100.2%
50414 · Interest Reserve Fund	430.62	1,200.00	35.9%
50419 · Transfer to Reserve Fund	13,704.00	34,000.00	40.3%
<b>Total 450 · RESERVE FUND REVENUE</b>	<b>201,073.25</b>	<b>221,775.00</b>	<b>90.7%</b>
<b>460 · DEBT SERV. RV PARK IMPROV. FUND</b>			
60411 · Cash Carry Over - OR FFC 2020	0.00	0.00	0.0%
60419 · Transfer OR FFC 2020 Debt Serv.	24,049.35	57,718.00	41.7%
<b>Total 460 · DEBT SERV. RV PARK IMPROV. FUND</b>	<b>24,049.35</b>	<b>57,718.00</b>	<b>41.7%</b>
<b>470 · PORT CONSTRUCTION FUND REVENUE</b>			
70411 · Cash Carry Over - Port Const.	569,448.67	575,000.00	99.0%
70414 · Interest Port Construction Fund	1,281.03	2,000.00	64.1%
70419 · Transfers to Port Const. Fund	0.00	100,000.00	0.0%
<b>Total 470 · PORT CONSTRUCTION FUND REVENUE</b>	<b>570,729.70</b>	<b>677,000.00</b>	<b>84.3%</b>
<b>Total 400 · REVENUES</b>	<b>3,152,185.71</b>	<b>7,237,128.00</b>	<b>43.6%</b>
<b>Total Income</b>	<b>3,152,185.71</b>	<b>7,237,128.00</b>	<b>43.6%</b>
<b>Gross Profit</b>	<b>3,152,185.71</b>	<b>7,237,128.00</b>	<b>43.6%</b>
<b>Expense</b>			
<b>600 · GENERAL FUND EXPENDITURES</b>			
10900 · Operating Transfers Out General	266,577.90	745,323.00	35.8%
<b>500 · PERSONNEL SERVICES</b>			
10501 · Port Manager	32,640.00	88,470.00	36.9%
10502 · Port Office Staff	41,158.21	132,000.00	31.2%
10503 · RV Park Office Staff	22,554.72	54,120.00	41.7%
10504 · Operations Staff	95,500.34	262,460.00	36.4%
10505 · Overtime	2,828.32	7,255.00	39.0%
10506 · Payroll Taxes/Costs/Benefits			
10506.1 · Paid Holidays	4,326.72	0.00	100.0%
10506.2 · Sick Leave Benefit	5,685.21	0.00	100.0%
10506.3 · Vacation & Vehicle Allowance	20,991.34	0.00	100.0%
10506.4 · Payroll Taxes	21,904.10	0.00	100.0%
10506.5 · SEP Retirement	18,495.32	0.00	100.0%
10506 · Payroll Taxes/Costs/Benefits - Other	0.00	153,680.00	0.0%
<b>Total 10506 · Payroll Taxes/Costs/Benefits</b>	<b>71,402.69</b>	<b>153,680.00</b>	<b>46.5%</b>
10507 · Workers Compensation	14,548.35	11,810.00	123.2%
10508 · Health Care and Dental	40,044.00	86,500.00	46.3%
<b>Total 500 · PERSONNEL SERVICES</b>	<b>320,676.63</b>	<b>796,295.00</b>	<b>40.3%</b>
<b>601 · GENERAL FUND Material &amp; Service</b>			
10601 · ADVERTISING & NOTIFICATIONS	3,121.96	8,680.00	36.0%



**Port of Brookings Harbor**  
**Profit & Loss Budget Performance**  
**July through November 2021**

Cash Basis

	Jul - Nov 21	Budget	% of Budget
<b>10602 · REPAIRS &amp; MAINTENANCE</b>			
10602.1 · Equip. Repair/Maintenance	16,173.14	0.00	100.0%
10602.2 · Supplies	80,731.69	0.00	100.0%
10602.3 · Services	57,785.88	0.00	100.0%
10602 · REPAIRS & MAINTENANCE - Other	0.00	452,797.00	0.0%
<b>Total 10602 · REPAIRS &amp; MAINTENANCE</b>	<b>154,690.71</b>	<b>452,797.00</b>	<b>34.2%</b>
<b>10603 · FUEL purchased for resale</b>	<b>313,701.30</b>	<b>725,000.00</b>	<b>43.3%</b>
<b>10605 · UTILITIES</b>			
10605.1 · Electric	42,226.35	0.00	100.0%
10605.2 · RV Park Cable TV	2,927.70	0.00	100.0%
10605.3 · Sanitary	24,461.76	0.00	100.0%
10605.5 · Telecommunications	5,304.03	0.00	100.0%
10605.6 · Waste Removal	54,094.32	0.00	100.0%
10605.7 · Water	10,155.86	0.00	100.0%
10605 · UTILITIES - Other	0.00	279,173.00	0.0%
<b>Total 10605 · UTILITIES</b>	<b>139,170.02</b>	<b>279,173.00</b>	<b>49.9%</b>
<b>10606 · OFFICE EXPENSE</b>	<b>29,239.67</b>	<b>52,827.00</b>	<b>55.3%</b>
<b>10607 · BANK SERVICE &amp; FINANCE FEES</b>	<b>25,039.65</b>	<b>40,482.00</b>	<b>61.9%</b>
<b>10608 · TRAINING &amp; TRAVEL</b>	<b>4,497.78</b>	<b>4,486.00</b>	<b>100.3%</b>
<b>10609 · PERMITS, LICENSES, TAXES &amp; MISC</b>	<b>30,006.24</b>	<b>13,000.00</b>	<b>230.8%</b>
<b>10610 · INSURANCE; PROP &amp; CAS, BOND</b>	<b>48,471.30</b>	<b>95,292.00</b>	<b>50.9%</b>
<b>10611 · PROFESSIONAL FEES</b>			
10611.1 · Accounting/Auditing	3,000.00	0.00	100.0%
10611.2 · Attorney	7,379.00	0.00	100.0%
10611.3 · Engineering	6,540.77	0.00	100.0%
10611.4 · Other Support/Consultant	7,549.62	0.00	100.0%
10611 · PROFESSIONAL FEES - Other	0.00	95,425.00	0.0%
<b>Total 10611 · PROFESSIONAL FEES</b>	<b>24,469.39</b>	<b>95,425.00</b>	<b>25.6%</b>
<b>Total 601 · GENERAL FUND Material &amp; Service</b>	<b>772,408.02</b>	<b>1,767,162.00</b>	<b>43.7%</b>
<b>710 · GENERAL FUND CAPITAL OUTLAY</b>			
10702 · Land Improvements	13,309.90	15,000.00	88.7%
10703 · Buildings	0.00	50,000.00	0.0%
10704 · Equipment	30,102.88	90,000.00	33.4%
<b>Total 710 · GENERAL FUND CAPITAL OUTLAY</b>	<b>43,412.78</b>	<b>155,000.00</b>	<b>28.0%</b>
<b>920 · OPERATING CONTINGENCY</b>	<b>0.00</b>	<b>20,000.00</b>	<b>0.0%</b>
<b>Total 600 · GENERAL FUND EXPENDITURES</b>	<b>1,403,075.33</b>	<b>3,483,780.00</b>	<b>40.3%</b>
<b>620 · USDA REVENUE BOND EXPENDITURES</b>			
20801P · USDA Revenue Bond Principal	79,917.32	79,917.00	100.0%
20810I · USDA Revenue Bond Interest	50,202.68	50,203.00	100.0%
<b>Total 620 · USDA REVENUE BOND EXPENDITURES</b>	<b>130,120.00</b>	<b>130,120.00</b>	<b>100.0%</b>
<b>630 · DEBT SERVICE FUND EXPENDITURES</b>			
<b>30802P · IFA PRINCIPAL</b>			
30802.1 · OBDD #520139/Boardwalk Prin	3,793.46	0.00	100.0%
30802.2 · OBDD #525172/RV Park Prin.	3,420.92	0.00	100.0%
30802.3 · OBDD #525176/Green Bldg Prn	6,024.09	0.00	100.0%
30802.4 · OBDD #525181/EurekaFish Prn	3,912.98	0.00	100.0%
30802.5 · SPWF #L02009/Cold Strg Prin	19,084.86	0.00	100.0%
30802.7 · SPWF L98004/Dock Impr Prin	0.00	0.00	0.0%
30802.8 · SPWF L02001/MarineFuel Dock Prn	45,698.76	0.00	100.0%
30802.9 · SPWF X03004/Eureka Fishery Prin	4,684.93	0.00	100.0%
30802P · IFA PRINCIPAL - Other	0.00	350,000.00	0.0%
<b>Total 30802P · IFA PRINCIPAL</b>	<b>86,620.00</b>	<b>350,000.00</b>	<b>24.7%</b>
<b>801 · Principal</b>			
30803P · 50 BFMII Travelift Principal	20,667.18	50,447.00	41.0%

**Port of Brookings Harbor  
Profit & Loss Budget Performance  
July through November 2021**

Cash Basis

	Jul - Nov 21	Budget	% of Budget
30804P · 2018 Genie Forklift Principal	5,913.97	14,469.00	40.9%
Total 801 · Principal	26,581.15	64,916.00	40.9%
810 · Interest Payments			
30813I · 50 BFMII Travelift Interest	2,627.82	5,461.00	48.1%
30814I · 2018 Genie Forklift Interest	1,409.58	3,108.00	45.4%
Total 810 · Interest Payments	4,037.40	8,569.00	47.1%
Total 630 · DEBT SERVICE FUND EXPENDITURES	117,238.55	423,485.00	27.7%
640 · CAPT. PROJ. EXPENDITURES			
40602 · Materials & Services Capt Proj	0.00	0.00	0.0%
740 · CAPT. PROJ. CAPITAL OUTLAY			
40702 · Land Improvement - Capt Proj			
40702.1 · Engineering/Consultants	24,060.00	0.00	100.0%
40702.2 · Supplies	0.00	0.00	0.0%
40702.3 · Services	1,302.58		
40702 · Land Improvement - Capt Proj - Other	0.00	2,060,000.00	0.0%
Total 40702 · Land Improvement - Capt Proj	25,362.58	2,060,000.00	1.2%
Total 740 · CAPT. PROJ. CAPITAL OUTLAY	25,362.58	2,060,000.00	1.2%
Total 640 · CAPT. PROJ. EXPENDITURES	25,362.58	2,060,000.00	1.2%
660 · DEBT SERV. RV PARK EXPENDITURES			
60806P · RV Park Improv. Loan Principal	16,008.38	38,751.00	41.3%
60815I · RV Park Improv. Loan Interest	8,040.97	18,967.00	42.4%
Total 660 · DEBT SERV. RV PARK EXPENDITURES	24,049.35	57,718.00	41.7%
670 · PORT CONST FUND EXPENDITURES			
70100 · PORT CONST. CAPITAL OUTLAY			
70700 · Land Improvement - Port Const.			
70701.1 · Engineering/Consultants	11,257.64		
70701.2 · Supplies	5,035.26		
70700 · Land Improvement - Port Const. - Other	0.00	677,000.00	0.0%
Total 70700 · Land Improvement - Port Const.	16,292.90	677,000.00	2.4%
Total 70100 · PORT CONST. CAPITAL OUTLAY	16,292.90	677,000.00	2.4%
Total 670 · PORT CONST FUND EXPENDITURES	16,292.90	677,000.00	2.4%
930 · Fund Balances			
10930 · Unappropriated Balance GF	0.00	50,000.00	0.0%
20930 · Unappropriated Balance-USDA	0.00	102,880.00	0.0%
30930 · Unappropriated Balance Debt	0.00	27,870.00	0.0%
40930 · Unappropriated Balance Capt Pro	0.00	2,500.00	0.0%
50930 · Unappropriated Balance Reserve	0.00	221,775.00	0.0%
Total 930 · Fund Balances	0.00	405,025.00	0.0%
Total Expense	1,716,138.71	7,237,128.00	23.7%
Net Income	1,436,047.00	0.00	100.0%

Port of Brookings Harbor

Check Registers

As of November 30, 2021

Cash Basis

Type	Num	Date	Name	Memo	Debit	Credit
<b>100 · UNRESTRICTED CASH &amp; EQUIVALENTS</b>						
<b>101 · GENERAL FUND CHECKING &amp; LGIP</b>						
<b>10103 · General Funds Ckg Umpqua 3634</b>						
Bill Pmt -Check	Debit	11/29/2021	Pitney Bowes Global Lease	LEASE ACCT#0017098499		423.09
Bill Pmt -Check	DEBIT	11/05/2021	US Bank Equipment Finance	Contract No. 500-0623925-000 RICOH IMC6000 Copier		223.20
Bill Pmt -Check	DEBIT	11/02/2021	Tyree Oil, Inc	Account # 56851 Fuel Purchase for Resale		13,932.22
Bill Pmt -Check	DEBIT	11/05/2021	Tyree Oil, Inc	Account # 56851 Fuel Purchase for Resale		18,878.15
Bill Pmt -Check	DEBIT	11/09/2021	Tyree Oil, Inc	Account # 56851 Fuel Purchase for Resale		14,032.22
Check	DEBIT	11/03/2021	Edward Jones	Employer Contribution 11/03/2021 ConfirmationS3GHC-NCPS1		138.99
Check	DEBIT	11/03/2021	Edward Jones	Employer Contribution 11/03/2021 ConfirmationS3GHC-NDQTT		215.18
Check	DEBIT	11/03/2021	Edward Jones	Employer Contribution 11/03/2021 ConfirmationS3GHC-NDXK4		147.95
Check	DEBIT	11/03/2021	Edward Jones	Employer Contribution 11/03/2021 ConfirmationS3GHC-NF0YR		148.74
Check	DEBIT	11/03/2021	Edward Jones	Employer Contribution 11/03/2021 ConfirmationS3GHC-NF468		171.38
Check	DEBIT	11/03/2021	Edward Jones	Employer Contribution 11/03/2021 ConfirmationS3GHC-NF81B		134.35
Check	DEBIT	11/03/2021	Edward Jones	Employer Contribution 11/03/2021 ConfirmationS3GHC-NFBY1		303.68
Check	DEBIT	11/03/2021	TD Ameritrade	Employer Contribution 11/03/2021 ConfirmationS3GHC-NFGCH		187.44
Check	DEBIT	11/03/2021	US Bank Sep- IRA	Employer Contribution 11/03/2021 ConfirmationS3GHC-NFP7N		340.25
Check	DEBIT	11/02/2021	Elavon	OCT 2021 MERCHANT SERVICE FEE ACCT#316		1,035.95
Check	DEBIT	11/02/2021	Elavon	OCT 2021 MERCHANT SERVICE FEE ACCT#873 Ventek Boat Launch		173.39
Check	DEBIT	11/02/2021	Elavon	OCT 2021 MERCHANT SERVICE FEE ACCT#951		1,178.15
Check	DEBIT	11/12/2021	ADP	Advice of Debit 591675218 Payroll Date: 11/03/2021		142.71
Bill Pmt -Check	DEBIT	11/05/2021	ADP	Advice of Debit #		350.00
Check	DEBIT	11/17/2021	Edward Jones	Employer Contribution 11/17/2021 ConfirmationS4WFO-ZCGXX		137.23
Check	DEBIT	11/17/2021	Edward Jones	Employer Contribution 11/17/2021 ConfirmationS4WFO-ZDJOT		207.59
Check	DEBIT	11/17/2021	Edward Jones	Employer Contribution 11/17/2021 ConfirmationS4WFO-ZDMVS		146.39
Check	DEBIT	11/17/2021	Edward Jones	Employer Contribution 11/17/2021 ConfirmationS4WFO-ZDR5F		148.74
Check	DEBIT	11/17/2021	Edward Jones	Employer Contribution 11/17/2021 ConfirmationS4WFO-ZDV6Y		152.25
Check	DEBIT	11/17/2021	Edward Jones	Employer Contribution 11/17/2021 ConfirmationS4WFO-ZDXNJ		135.62
Check	DEBIT	11/17/2021	Edward Jones	Employer Contribution 11/17/2021 ConfirmationS4WFO-ZDZQ9		303.68
Check	DEBIT	11/17/2021	TD Ameritrade	Employer Contribution 11/17/2021 ConfirmationS4WFO-ZF3NX		187.32
Check	DEBIT	11/17/2021	US Bank Sep- IRA	Employer Contribution 11/17/2021 ConfirmationS4WFO-ZF668		340.25
Check	DEBIT	11/15/2021	BL/ RV Park	Withdraw/Debit from Stripe to balance settlement for 10 NOV 2021		58.15
Bill Pmt -Check	DEBIT	11/17/2021	Chevron Business Card	Account #: 0496007075666 Fuel Purchases for Port Vehicles/Equipment -confirmation#3634111720...		808.73
Bill Pmt -Check	DEBIT	11/19/2021	Pitney Bowes, Inc.	Power Postage Acct# 8000-9000-0324-9186		500.00
Check	DEBIT	11/26/2021	ADP	Advice of Debit 592681222 Payroll Date: 11/17/2021		169.83
Check	DEBIT	11/26/2021	ADP	Advice of Debit #592929231 ezLaborManager/ADP 300 Timeclock (3 Timeclocks)		187.35
General Journal	DEBT 11/01	11/01/2021		Transfer to Debt Service Fund for Travelift Payment		4,659.00
General Journal	DEBT 11/01	11/01/2021		Transfer to Debt Service Fund for Fork Lift Payment		1,464.71
General Journal	DEBT 11/01	11/01/2021		Transfer to Debt Serv. RV Park for Umpqua Bank Loan Acct#97748040835 Payment		4,809.87
General Journal	IFA 11/01	11/01/2021		Transfer to IFA Debt Service for 4th QTR 2021 Pmt		25,835.00
General Journal	IFA 11/01	11/01/2021		80% proceeds from Lead Sales OCT 2021		5,696.00
General Journal	RES 11/01	11/01/2021		Transfer to Reserve Fund		2,000.00
General Journal	RES 11/01	11/01/2021		20% Proceeds from Lead Sales OCT 2021		1,424.00
General Journal	USDA 11/02	11/01/2021		To transfer to USDA Revenue Bond Fund for November 2022 Payment		10,843.00
General Journal	PAY 11/03	11/03/2021		Rec 11/03/2021 payroll		17,259.71
General Journal	TAX 11/03	11/03/2021		Rec 11/03/2021 payroll		6,516.59
General Journal	GF 11/10	11/10/2021		Transfer \$80,000 from Umpqua Bank to LGIP - General Funds		80,000.00
General Journal	SEP 11/17	11/17/2021		Rec 11/17/2021 payroll		17,157.97
General Journal	TAX 11/17	11/17/2021		Rec 11/17/2021 payroll		6,482.44
General Journal	GF 11/24	11/24/2021		Transfer \$125,000 from Umpqua Bank to LGIP - General Funds		125,000.00
Bill Pmt -Check	10668	11/05/2021	Spec Dist Assoc of OR- Prop & Cas	Policy#31P16414-203 Customer ID: 01-16414 - 2021 PROPERTY & CASUALTY POLICY		9,216.36
Bill Pmt -Check	10669	11/05/2021	Curry County Tax Collector	VOID: 7/1/2021-6/30/2022 Real Property Tax for Tenant's Lease Property	0.00	
Bill Pmt -Check	10670	11/01/2021	Curry County Tax Collector	7/1/2021-6/30/2022 Real Property Tax for Tenant's Lease Property		24,722.10
Bill Pmt -Check	10671	11/01/2021	Oregon Pacific Leasing Inc. Roto Rooter	Cleaning Fuel Tank		6,500.00
Check	10672	11/04/2021	Karen Trusty	VOID:	0.00	
Bill Pmt -Check	10673	11/08/2021	Country Media, Inc.	CUST# 38747 Curry Coastal Pilot Notices		46.73

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Port of Brookings Harbor

Check Registers

As of November 30, 2021

Cash Basis

Type	Num	Date	Name	Memo	Debit	Credit
Bill Pmt -Check	10674	11/08/2021	Englund Marine Supply	5/8 " Nylon Rope for Marina		690.00
Bill Pmt -Check	10675	11/08/2021	Grants Pass Water Lab, Inc.	10/26/2021-Storm Water Runoff Testing		1,020.00
Bill Pmt -Check	10676	11/08/2021	Harbor Sanitary District	OCTOBER 2021 Sanitary Bill		3,010.58
Bill Pmt -Check	10677	11/08/2021	Harbor Water District P.U.D.	09/28/2021 - 10/19/2021 SERVICE/WATER BILL		1,384.76
Bill Pmt -Check	10678	11/08/2021	NAPA Auto Part	ACCT#60285 Vehicle/Equip Maint. & Supplies		13.28
Bill Pmt -Check	10679	11/08/2021	Pump Pipe & Tank Services, LLC	9/10/2021 Service - Fuel Dock East and West Tanks Maintenance		365.00
Bill Pmt -Check	10680	11/08/2021	Quill Corporation	ACCT#1932158 Office Supplies		382.83
Bill Pmt -Check	10681	11/08/2021	Slice Recovery	660 Bundles FIREWOOD for Resale RV Park		2,013.00
Bill Pmt -Check	10682	11/08/2021	Spec Dist Assoc of OR- Healthcare	Customer #: 03-0016414 - HEALTHCARE PREMIUM		9,422.72
Bill Pmt -Check	10683	11/10/2021	Amazon Capital Services	Business Account #A2VUC5YWS42764 - Supplies/Materials		604.57
Bill Pmt -Check	10684	11/10/2021	Curry Equipment	Account#1052 Equip Repair & Maint. Supplies		40.00
Bill Pmt -Check	10685	11/10/2021	Fastenal Industrial Supplies	Customer No.ORBRK0013 Toiletries & Supplies		485.64
Bill Pmt -Check	10686	11/10/2021	Freeman Rock, Inc.	Crushed River Rock for RV Park pot hole repair		243.81
Bill Pmt -Check	10687	11/10/2021	In-Motion Graphics and Design, LLC	Two Signs for Launch Ramp Area		380.00
Bill Pmt -Check	10688	11/10/2021	Thermo Fluids, Inc.	Removal of one drum bilge fluids and two filters		59.40
Check	10689	11/16/2021	Ralph Hamilton	VOID:	0.00	
Check	10690	11/16/2021	Karen Trusty	VOID:	0.00	
Bill Pmt -Check	10691	11/10/2021	Gowman Electric, Inc.	CCB: 198999 Electrical Repair		105.88
Bill Pmt -Check	10692	11/17/2021	5-R Excavation, LLC	CCB: 155657		530.00
Bill Pmt -Check	10693	11/17/2021	BI-MART	Account #931481 Water & Supplies		102.47
Bill Pmt -Check	10694	11/17/2021	Black & Rice LLP	Legal Services		1,107.00
Bill Pmt -Check	10695	11/17/2021	Boat Shop & More LLC	11 NOV 2021 - Haul FV OR356AHE to Curry Transfer for disposal		160.00
Bill Pmt -Check	10696	11/17/2021	BOLI PWR	WH-81 BOLI PWR RV Park Project-McLennan Excavation Inc. - Contractor		657.00
Bill Pmt -Check	10697	11/17/2021	Crow/Clay & Associates, Inc	October Services - RV Park Project #19005		1,059.34
Bill Pmt -Check	10698	11/17/2021	Curry Transfer & Recycling	Account #2040-2434-001 Trash Dumpsters		6,813.84
Bill Pmt -Check	10699	11/17/2021	Del-Cur Supply Co-op	Customer No. 38700 Hardware & Other Supplies		2.50
Bill Pmt -Check	10700	11/17/2021	Gerald W. Burns, CPA	Financial Consultant Agreement		1,000.00
Bill Pmt -Check	10701	11/17/2021	Orcal Security Consulting LLC	Patrol Security - October 2021 (less 7 hours/\$315.00)		2,475.00
Bill Pmt -Check	10702	11/17/2021	Shellback Plumbing	06/01/2021-Repair pump and rebuild macerating toilet in Sheriff's Office		1,150.00
Bill Pmt -Check	10703	11/17/2021	Stormwater Biochar LLC	Stromwater Filter Socks		2,014.49
Bill Pmt -Check	10704	11/17/2021	Grainger	ACCT# 822663001 - Controller Setup for EQ#4606 Public Hoist		214.35
Bill Pmt -Check	10705	11/26/2021	Kendrick Equipment USA LLC	EQ#4605 Travelift Maintenance Parts		143.13
Bill Pmt -Check	10706	11/26/2021	Del-Cur Supply Co-op	Customer No. 38700 Hardware & Other Supplies		162.31
Bill Pmt -Check	10707	11/26/2021	Freeman Rock, Inc.	16 NOV 2121 - Disposal of Debris, 4 Yard Minimum		24.00
Bill Pmt -Check	10708	11/26/2021	Marine Surveyors & Consultants	11/01/2021 INSPECTION/CERTIFICATION - EQ#4606 Public Hoist		350.00
Bill Pmt -Check	10709	11/26/2021	Pape Material Handling	Customer No. 1070715 Equipment Maintenance & Repair		3,072.88
Bill Pmt -Check	10711	11/26/2021	Rogue Credit Union	Membership #306 Acct#600189521 CC Ending#7681 OCT 24, 2021 - NOV 23, 2021		5,867.91
Bill Pmt -Check	10712	11/30/2021	Coos-Curry Electric Cooperative, Inc.	ACCT # 67601 Electrical Service		9,343.58
Bill Pmt -Check	10713	11/30/2021	Del-Cur Supply Co-op	Customer No. 38700 Hardware & Other Supplies		63.90
Bill Pmt -Check	10714	11/30/2021	Fastenal Industrial Supplies	Customer No.ORBRK0013 Toiletries & Supplies		907.47
Bill Pmt -Check	10715	11/30/2021	Gold Beach Lumber Yard, Inc.	Account #776 Hardware Supplies & Materials		1,877.92
Bill Pmt -Check	10716	11/30/2021	Pape Material Handling	Customer No. 1070715 Equipment Maintenance & Repair		252.55
Bill Pmt -Check	10717	11/30/2021	Thermo Fluids, Inc.	11-15-2021 Recycle Bilge Fluids		60.50
Total 10103 - General Funds Ckg Umpqua 3634					0.00	464,907.26
<b>10106 - General Fund LGIP 6017</b>						
Check	DEBIT	11/01/2021		LGIP Fees for OCT 2021		0.50
General Journal	GF 11/10	11/10/2021		Transfer \$80,000 from Umpqua Bank to LGIP - General Funds	80,000.00	
General Journal	GF 11/24	11/24/2021		Transfer \$125,000 from Umpqua Bank to LGIP - General Funds	125,000.00	
Total 10106 - General Fund LGIP 6017					205,000.00	0.50
Total 101 - GENERAL FUND CHECKING & LGIP					205,000.00	464,907.76

**Port of Brookings Harbor**  
**Check Registers**  
As of November 30, 2021

Cash Basis

Type	Num	Date	Name	Memo	Debit	Credit
<b>10101 - Petty Cash</b>						
Check	CASH	11/01/2021	Jennifer Buchnoff	Mileage Reimbursement OCT 2021 - Jennifer Buchnoff		5.04
Total 10101 - Petty Cash					0.00	5.04
Total 100 - UNRESTRICTED CASH & EQUIVALENTS					205,000.00	464,912.80
<b>110 - RESTRICTED CASH &amp; EQUIVALENTS</b>						
<b>104 - RESTRICTED MONEY MKT &amp; CHECKING</b>						
<b>20104 - USDA BOND Umpqua MM 9529</b>						
Check	DEBIT	11/05/2021	USDA Rural Development	USDA #97-02 Revenue Bond Payment per Amorization Schedule		130,120.00
General Journal	USDA annual	11/01/2021		To transfer to USDA Revenue Bond Fund...LGIP 6021 to Umpqua Bank 9529 for November 2021 P...	130,120.00	
Total 20104 - USDA BOND Umpqua MM 9529					130,120.00	130,120.00
<b>30104 - Debt Service Umpqua MM 8627</b>						
Check	DEBIT	11/15/2021	Umpqua Bank/Loan#747041620	Genie Reach Forklift Loan#747041620 Payment #45		1,464.71
Check	DEBIT	11/22/2021	m2 Lease LLC	Customer #107104 Loan#110561 Pmt #61 - 50 BFMII Travelift		4,659.00
General Journal	DEBT 11/01	11/01/2021		Transfer to Debt Service Fund for Travelift Payment	4,659.00	
General Journal	DEBT 11/01	11/01/2021		Transfer to Debt Service Fund for Fork Lift Payment	1,464.71	
Total 30104 - Debt Service Umpqua MM 8627					6,123.71	6,123.71
40104 - Capital Projects Umpqua 8018						
Total 104 - RESTRICTED MONEY MKT & CHECKING					136,243.71	136,243.71
<b>105 - RESTRICTED LGIP</b>						
<b>20105 - USDA Bond Fund LGIP 6021</b>						
General Journal	USDA annual	11/01/2021		To transfer to USDA Revenue Bond Fund...LGIP 6021 to Umpqua Bank 9529 for November 2021 P...		130,120.00
General Journal	USDA 11/02	11/01/2021		To transfer to USDA Revenue Bond Fund for November 2022 Payment	10,843.00	
Total 20105 - USDA Bond Fund LGIP 6021					10,843.00	130,120.00
<b>30105 - IFA Debt Service Fund LGIP 6020</b>						
General Journal	IFA 11/01	11/01/2021		Transfer to IFA Debt Service for 4th QTR 2021 Pmt	25,835.00	
General Journal	IFA 11/01	11/01/2021		80% proceeds from Lead Sales OCT 2021	5,696.00	
Total 30105 - IFA Debt Service Fund LGIP 6020					31,531.00	0.00
<b>50105 - Reserve Fund LGIP 6018</b>						
General Journal	RES 11/01	11/01/2021		Transfer to Reserve Fund	2,000.00	
General Journal	RES 11/01	11/01/2021		20% Proceeds from Lead Sales OCT 2021	1,424.00	
Total 50105 - Reserve Fund LGIP 6018					3,424.00	0.00
Total 105 - RESTRICTED LGIP					45,798.00	130,120.00
Total 110 - RESTRICTED CASH & EQUIVALENTS					182,041.71	266,363.71
<b>TOTAL</b>					<b>387,041.71</b>	<b>731,276.51</b>

**Port of Brookings Harbor  
Purchases by Vendor Summary**

Cash Basis

January through November 2021

	Jan - Nov 21
101 Things To Do	1,320.00
5-R Excavation, LLC	11,757.16
Absolute Golf Carts	650.00
Adobe	119.92
ADP	6,168.42
Alexandre EcoDairy Farms	875.00
Amazon Capital Services	6,577.87
Anchor Lock & Key	2,808.65
Anchorside Printing	78.25
Aquarius Environmental, LLC	1,480.77
Armoilo Display Solutions	273.46
Association of Pacific Ports	1,660.00
Asurion Wireless Insurance	19.00
Best Buy	2,039.95
BI-MART	931.26
Black & Rice LLP	13,168.00
BOARDWALK MAIL SERVICE	183.21
Boat-ed.com/Safety Courses	54.95
Boat Launch Kiosk	21.00
Boat Shop & More LLC	10,350.50
BOLI PWR	1,657.00
BoomTech	77.47
Bronze Memorials Inc.	1,582.48
Brookings Harbor Chamber of Commerce	450.00
Brookings Signs & Graphics	117.00
Bullet Rental	2,725.08
C.O. Construction	535.00
CAL/OR Insurance Specialists, Inc.	2,389.50
CED	379.50
CertifiedMailLabels.com	800.00
Chetco Automotive	10.78
CHEVRON	1,279.10
Chevron Business Card	5,402.77
City of Brookings	2,812.50
Coastal Audio & Tint	300.00
Cole-Parmer	156.51
Coos-Curry Electric Cooperative, Inc.	96,809.75
Costco	119.97
Country Media, Inc.	3,279.04
Crescent ACE Hardware	2,973.26
Crow/Clay & Associates, Inc	14,910.73
Crown Plumbing	10,833.14
Curry Coastal Pilot	78.00
Curry County Business License	102.50
Curry County Clerk	3,772.27
Curry County Community Development	4,720.40
Curry County Sheriff	125.00
Curry County Tax Collector	26,832.15
Curry Equipment	1,683.33
Curry Transfer & Recycling	77,443.42
Da-Tone Rock Products	2,831.95
Del-Cur Supply Co-op	4,131.84
Dish Network	6,355.25
DJC Oregon	502.04
DMV2U/Dept. of Transportation	82.00
Dollar Tree	1.00
DropBox	119.88
Elavon	15,049.13

**Port of Brookings Harbor  
Purchases by Vendor Summary**

Cash Basis

January through November 2021

	Jan - Nov 21
EMC-Engineers/Scientists, LLC	84,590.00
Engineering Resource Services LLC	1,205.00
Englund Marine Supply	1,984.05
Fastenal Industrial Supplies	19,286.33
Ferguson Enterprises, Inc.	21,605.69
Firefly Reservations	1,891.00
Fluid Manufacturing	874.09
Frank's Heating & Refrigeration	1,667.57
FRED MEYER	283.13
Freeman Rock, Inc.	5,735.44
Gerald W. Burns, CPA	5,500.00
GODaddy.com	239.88
Gold Beach Lumber Yard, Inc.	31,724.42
Gowman Electric, Inc.	15,413.81
Grainger	467.05
Grants Pass Water Lab, Inc.	4,260.00
Grating Pacific, LLC	1,941.00
GSS, Inc.	110.00
Harbor Corner Market LLC	29.18
Harbor Logging Supply, Inc.	9,270.79
Harbor Sanitary District	47,713.22
Harbor Truss and Supply LLC	330.00
Harbor View Windows, Heating & Air	1,500.75
Harbor Water District P.U.D.	20,498.78
Hartwick Automotive	267.92
HD SUPPLY FACILITIES	1,272.72
Heartsmart.com	546.11
Home Depot	3,615.54
Honeybee Bakery	43.75
Hot And Mighty	12,210.00
In-Motion Graphics and Design, LLC	842.00
Industrial Steel & Supply Co. Inc.	313.00
Interstate Plastics	450.00
Intuit	7,135.21
iSecure Information Security	621.50
Jacknob	121.20
JAM Paper & Envelope	198.31
John Kellum/John's Portable Welding	8,775.00
K&K Insurance Group, Inc.	225.00
Kaman Industrial Technologies	3,666.24
Kendrick Equipment USA LLC	5,491.94
Legacy Contracting, Inc.	469,975.59
Les Schwab Tire Center	45.99
M & J Glazebrook Construction	614.75
Marine Surveyors & Consultants	990.00
Mascott Equipment	2,441.18
Mc Court Floor Coverings, Inc	75.00
McLennan Excavation, Inc.	9,990.00
Microsoft	469.95
My Parking Permit	2,108.60
NAPA Auto Part	669.61
NorthCoast Health Screening	165.00
Northwest Parking Equipment Company	1,335.84
ONLINE Purchases	1,020.20
Orcal Security Consulting LLC	30,015.00
Oregon Alarm	60,120.00
Oregon Building Codes - Coos Bay Office	1,639.89
Oregon Coast Magazine	675.00

**Port of Brookings Harbor  
Purchases by Vendor Summary**

Cash Basis

January through November 2021

	<u>Jan - Nov 21</u>
Oregon Department of Agriculture	278.00
Oregon Pacific Leasing Inc. Roto Rooter	6,500.00
Oregon Secretary of State	50.00
Overton Safety Training, Inc.	3,770.00
Pacific Office Automation	2,643.19
Pacific Rim Copy Center	449.40
Palm Industries, Inc.	2,479.99
Pape Material Handling	9,652.94
Paygov	25.00
Personnel Concepts	48.85
Pitney Bowes Global Lease	1,684.68
Pitney Bowes, Inc.	2,212.96
Platt	2,630.48
Port of Brookings Harbor	15.00
PPS Store	6,387.94
Pump Pipe & Tank Services, LLC	2,602.92
Quill Corporation	7,673.79
Rentprep Enterprise/Fidelis Screening	837.90
Roberts & Associates Land Surveying, Inc.	2,150.00
Rock Island Design	1,047.05
Rotary Club of Brookings-Harbor	250.00
Roto Rooter	455.05
See Water Inc.	159.00
Sensaphone	299.40
Shellback Plumbing	1,150.00
SimpliSafe	164.89
Slice Recovery	5,940.00
SmartSign	132.26
SO Backflow Techs	364.00
Spec Dist Assoc of OR- Workers Comp	14,548.35
Spec Dist Assoc of OR- Healthcare	93,546.64
Spec Dist Assoc of OR- Prop & Cas	101,379.96
Spec Dist Assoc of Or -TRAINING	450.00
SPECIAL DISTRICTS ASSC OR (annual dues)	10,411.28
Spectrum Business 8752 19 060 0025169	1,062.42
Spectrum Business 8752 19 060 0226494	1,046.20
Spectrum Business 8752 19 060 0247029	1,009.78
Spectrum Business 8752 19 060 0251369	852.67
Stadelman Electric, Inc.	4,892.66
Stericycle	98.05
Stormwater Biochar LLC	2,014.49
Strahm's Sealcoat & Striping, Inc.	26,739.00
Suburban Propane	784.79
SUPPLYHOUSE.COM	559.13
Tank Testers, LLC	14,312.00
The Park Catalog	6,162.21
The Roofers, LLC	18,127.84
Thermo Fluids, Inc.	2,289.10
Tidewater Contractors, Inc.	6,938.00
Traffic Safety Supply Co.	7,880.33
Travel Information Council	732.00
Tyree Oil, Inc	480,853.34
U Printing	257.83
ULine	3,212.47
Umpqua Valley Fire Services, Inc.	1,564.87
US Bank Equipment Finance	2,455.20
US Postal Service	183.95
US Relay/HD Relay	733.00

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**Port of Brookings Harbor  
Purchases by Vendor Summary**

Cash Basis

January through November 2021

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	<u>Jan - Nov 21</u>
Valvoline	342.73
Ventek International	2,070.00
VERIZON WIRELESS	3,678.15
Victra/ Verizon	689.96
VISTA PRINT	28.00
Vonage	2,544.07
Walmart	28.59
Wayfair LLC	285.99
WebReserv	495.00
WEEBLY-CHARGE.COM	1,379.00
Wes' Towing	90.00
Whales Tail Candy and Gifts	70.56
Wilkins Action Graphics	385.00
Ziply Fiber 541-412-7930-102902-5	392.44
Ziply Fiber 541-469-5867-121516-5	840.19
Zoom Video Communications Inc.	164.89
<b>TOTAL</b>	<b><u>2,140,873.15</u></b>

# HARBORMASTER MONTHLY REPORT

**Date:** December 15, 2021  
**Period:** November 2021  
**To:** Gary Dehlinger, Port Manager  
**Issued By:** Travis Webster, Harbormaster

## RV Park

Staff had Roto roter onsite to identify sewer direction and slope. This will help us when the front row project gets started to make finding the sewer taps quicker. Those results have been turned into Crow Clay and Associates. They will add these findings to our drawings and get info to contractor. Blocks were removed from seawall for better access at walkways. Staff will put blocks back if a high storm surge is forecasted.

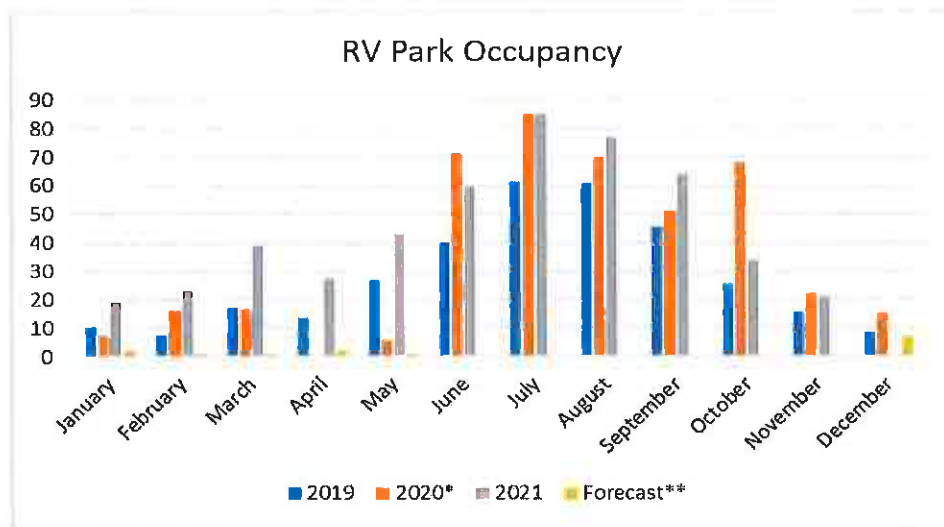
## Occupancy Percent by Month & Year

	2019	2020*	2021	Change from 2020	Forecast**
January	10.3	7.5	19	11.5	2
February	7.3	16	23	7	1
March	16.8	16.4	39	22.6	1
April	13.5	0	27.5	27.5	2
May	26.4	5.7	43.1	37.4	1
June	39.9	71.1	59.5	(11.6)	
July	61.3	84.7	85	0.3	
August	60.8	70	77	7	
September	45.4	51	64	13	
October	25.4	68	34	34	
November	15.2	22	21	(1)	
December	8.5	15			7

**Average 27.5 35.6 43%**

\* April & most of May 2020 RV Park was closed due to COVID-19.

\*\* Forecast – Park allows for guests to reserve 6 months in advance.

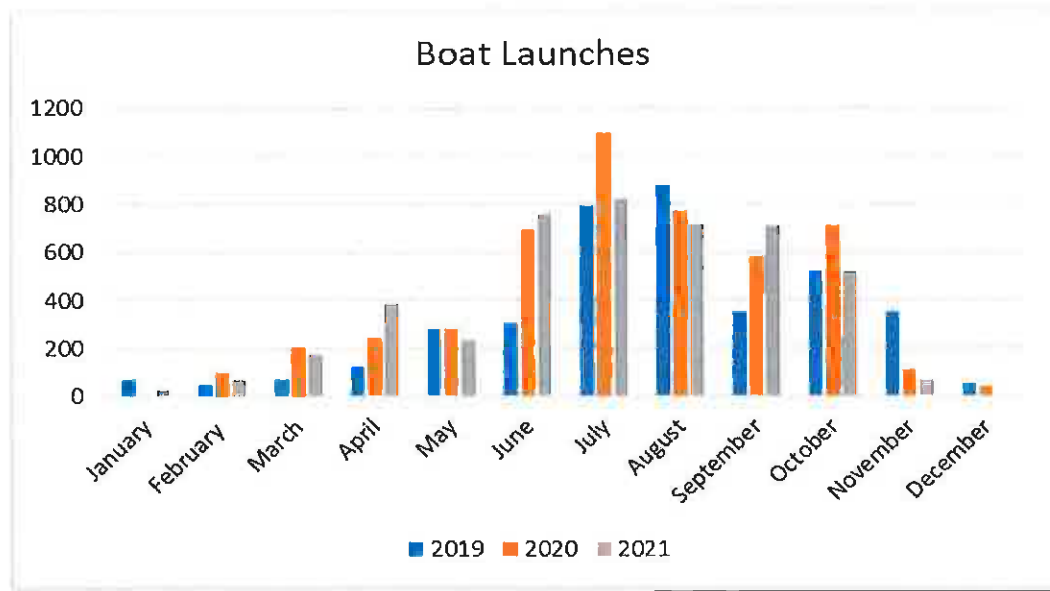


**Marina**

Staff has made numerous trips in work boat to remove logs and debris in both basins. Dock walks are done daily to ensure safe access and walkways. Staff purchased 10 new 18” cleats for the transit dock to give us better tie up points so that vessels may park closer together to allow for more room.

**Boat Launches Paid through Launch Machine**

	2019	2020	2021	Change from 2020
January	66	5	27	22
February	47	102	70	(32)
March	66	204	178	(26)
April	122	244	386	142
May	276	282	233	(49)
June	303	697	759	62
July	794	1095	826	(269)
August	875	768	716	(52)
September	350	583	713	130
October	518	713	518	(195)
November	352	109	70	(39)
December	53	40		
<b>Totals</b>	<b>3,822</b>	<b>4,842</b>	<b>4,496</b>	<b>-306</b>



**Equipment Services Performed by Port Staff**

**Telehandler Jobs**

	2019	2020	2021
January	4	2	0
February	1	6	3
March	6	4	6
April	7	10	5
May	6	3	7
June	3	0	3
July	1	5	0
August	3	4	1
September	3	3	1
October	10	6	5
November	3	9	13
December	15	5	
<b>Totals</b>	<b>62</b>	<b>57</b>	<b>44</b>

**Travel Lift Haul-Outs**

	2019	2020	2021
January	2	1	0
February	2	5	1
March	4	5	6
April	7	5	6
May	13	9	5
June	16	15	12
July	15	14	7
August	8	4	7
September	7	6	8
October	9	8	4
November	8	5	12
December	5	1	
<b>Totals</b>	<b>96</b>	<b>78</b>	<b>68</b>

**Commercial Receiving Dock**

All docks have been preparing for Dec 1<sup>st</sup> crab opener. No problems have been reported. Pacific seafood has been using the public hoist for loading of crab pots. Port staff will continue to do standard maintenance and monitor for any damage. Staff also ordered 1 extra motor and 1 extra controller for the hoist if there is a break down.

**Commercial Retail Building**

Port has received quotes for asphalt repair, sealcoating and stripping at the Zola's public parking area. Due to getting quotes so late in the season this work will be planned based on weather and when Zola's is closed during the week.

**Maintenance Crew**

Maintenance completed 97 work orders throughout the port. Staff has got the go ahead to demo the cat house by the boat yard. A fence will be added first to re secure the boat yard area, then staff will begin removing docks and debris for access for our FEMA project. Fluids were drained from the Gypsy Lee, (abandoned vessel in boat yard) and procurement have started to find the most cost-effective way to remove it.

**WORK ORDERS LOG**  
**Port Of Brookings Harbor**  
**November 2021**

Date	Location	Description of Work	Corrective Action	Completed	Date Completed	Completed By
11/1/21	RV Park	Garbage pick up along road & dry camp area	Completed		11/1/21	Trent
10/28/21	RV Park	Sweep rocks off new concrete	Completed		11/1/21	Trent
11/1/21	RV Park	Remove ripped/damaged signs in dry camp area	Completed		11/1/21	Trent
11/1/21	Gear Storage behind Cazadores	Remove / dispose of battery and pallets	Completed		11/1/21	Shawn, Sean & Marian
11/1/21	Port Shop	Cut and make rope for boats	Completed		11/1/21	Shawn & Sean
11/1/21	Basin 1 and 2	Walk docks	Completed x 2 (a.m. & p.m.)		11/1/21	Shawn & Sean
11/2/21	Basin 2, Kite Field, RV Park	Finish camera stands	Completed		11/2/21	Shawn & Sean
11/2/21	Boat Yard	Unload firewood / Replace tarp	Completed		11/2/21	Shawn & Sean
10/28/21	Basin 1, C Dock (M19)	Missing triangle	Completed		11/2/21	Shawn & Sean
11/2/21	RV Park	Move picnic tables	Completed		11/2/21	Shawn & Sean
11/2/21	Basin 1, C Dock	Repair water leak	Completed		11/2/21	Shawn & Sean
11/3/21	RV Park / Kite Field	Repair pot holes	Completed		11/3/21	Shawn & Sean
11/3/21	Gear Storage Area	Switch out sand bags	Completed		11/3/21	Shawn & Sean
11/3/21	RV Park	Install sign post	Completed		11/3/21	Shawn & Sean
11/3/21	Basin 1 and 2	Walk docks	Completed		11/3/21	Shawn & Sean
11/3/21	Boat Yard	Fuel Travelift	Completed		11/3/21	Shawn
11/3/21	Fuel Dock	Repair leak on sani sailor	Completed		11/3/21	Brent
11/3/21	Fish Market	Remove solids & repair septic sump	Completed		11/3/21	Brent
11/4/21	Basin 2, N 9 "Reality"	Retie loose boat	Completed		11/4/21	Sean & Brent
11/4/21	Port Office	Replace lightbulb at side entrance door	Completed		11/4/21	Sean
11/4/21	Port Sewer Systems	Preform monthly inspections	Completed		11/4/21	Brent
11/4/21	Boat Yard	Ground leeching fuel	4 box boom deployed		11/4/21	Sean & Brent
11/4/21	Highway 101 Sign	Remove graffiti	Completed		11/4/21	Sean
11/5/21	Basin 2, Restroom	Replace soap dispenser	Completed		11/5/21	Shawn & Sean
11/4/21	RV Park	Clear sidewalk along beach of debri	Completed		11/5/21	Trent
11/4/21	Boat Launch, Restroom	Replace lightbulbs x 2	Completed		11/5/21	Shawn & Sean
11/5/21	Basin 2, Restroom (women's side)	Close and seal electrical junction box	Completed		11/5/21	Shawn & Sean
11/5/21	Basin 1 and 2	Walk docks	Completed		11/5/21	Shawn & Sean
11/5/21	Boat Launch, Restroom	Hang door	Completed		11/5/21	Shawn & Sean
11/8/21	Port Retail Area	Put out new trash cans	Completed		11/8/21	Shawn, Sean & Marian
11/8/21	Ice House	Repair pot holes	Completed		11/8/21	Shawn & Sean
10/28/21	Basin 2, Docks N, O, P and Q	Replace dock boards	Completed		11/8/21	Shawn & Sean
11/5/21	Boat Launch, Parking Lot	Remove signs	Completed		11/8/21	Shawn & Sean
10/28/21	RV Park	Replace light at park entrance	Completed		11/8/21	Coos Curry Electric
11/4/21	Fuel Dock / Hallmark Area	Street light is out	Completed		11/8/21	Coos Curry Electric
11/8/21	Boat Launch	Hang new sign	Completed		11/8/21	Shawn & Sean
11/9/21	Fuel Dock	Move whalers to boat yard	Completed		11/9/21	Shawn, Sean & Brent
11/9/21	Kite Field, Restroom (women's side)	Repair 2nd sink faucet - sticking	Completed		11/9/21	Brent
11/4/21	RV Park	Remove rotted ropes at park entrance	Completed		11/9/21	Sean
11/10/21	Kite Field	CR2 not working, fixed malfunctioning GFCI	Completed		11/10/21	Brent
11/10/21	Boat Yard	Drain fluid from Gypsylee	Completed		11/10/21	Shawn & Sean
11/10/21	Boat Yard	Move concrete to shop	Completed		11/10/21	Shawn
11/2/21	RV Park	Clean and check water in golf cart batteries	Completed		11/11/21	Trent
11/12/21	Boat Yard	Strip Gypsylee	Completed		11/12/21	Shawn, Sean & Travis
11/4/21	Kite Field, Restroom (women's side)	Stall 1 needs handle, Stall 2 replace door	Completed		11/12/21	Shawn & Sean
11/12/21	Public Fishing Pier	Add trash can	Completed		11/12/21	Shawn & Sean
11/12/21	Public Hoist	Install sign	Completed		11/12/21	Shawn & Sean
11/12/21	RV Park, Site 24	Replace leaking hose bib	Completed		11/13/21	Trent
10/19/21	RV Park	Dispose of bent / ran over firepits	Completed		11/14/21	Trent
11/10/21	RV Park, Site 84	Fill hole near water valve with rock	Completed		11/15/21	Trent
11/15/21	Port Shop	Drill rubboards	Completed		11/15/21	Shawn & Sean
11/15/21	Basin 1 and 2	Collect wood debri from basins	Completed		11/15/21	Shawn & Sean
11/16/21	Port Shop	Move, prep and cut metal sheet	Completed		11/16/21	Shawn, Sean & Travis
11/16/21	Basin 1 and 2	Remove debri from basins	Completed		11/16/21	Shawn & Sean
11/16/21	Boat Yard	Load trailer	Completed		11/16/21	Shawn & Sean
11/16/21	Basin 2, Q Dock	Install steel rubboard	Completed		11/16/21	Shawn & Sean
11/16/21	Boat Yard	Remove wood from work dock	Completed		11/16/21	Shawn, Sean & Marian
11/17/21	Boat Yard	Clear brush and remove cat houses	Completed		11/17/21	Shawn & Sean
11/17/21	Boat Yard	Clean up, and move firewood	Completed		11/17/21	Shawn & Sean
11/17/21	Boat Yard	Clean up around Gypsylee	Completed		11/17/21	Shawn & Sean
11/17/21	Boat Yard	Fuel Travelift ad forklift	Completed		11/17/21	Shawn & Sean
11/18/21	Boat Yard	Clear brush and trees	Completed		11/18/21	Shawn & Sean
11/18/21	Boat Yard	Clean up rest of palletts	Completed		11/18/21	Shawn & Sean
11/18/21	Port	Switch out charcoal bags	Completed		11/18/21	Shawn & Sean
11/18/21	Retail Area, Septic System	Repair pump #1 - siezed	Completed		11/18/21	Brent & Travis
11/18/21	Public Hoist	Placed EQ #s on hoist	Completed		11/18/21	Brent

11/19/21	Boat Yard	Get posts for fence	Completed	11/19/21	Shawn & Sean	67
11/19/21	Port	Grease all pad-locks	Completed	11/19/21	Shawn & Sean	68
11/19/21	RV Park	Mow day use area	Completed	11/19/21	Shawn	69
11/19/21	RV Park	Fix latch on wood shed	Completed	11/19/21	Shawn	70
11/19/21	RV Park, Beach Sidewalk	Repair or cone broken sidewalk	Coned off	11/19/21	Shawn & Trent	71
11/16/21	RV Park, Site 39	Repair hose bib and pipe	Completed	11/19/21	Trent	72
11/18/21	RV Park, Site 65	Replace barrell connectors on cable	Completed	11/19/21	Trent	73
11/18/21	RV Park, Site 49	Tuck cables back into casing	Completed	11/19/21	Trent	74
11/17/21	RV Park	Fill in potholes on side of park exit road	Completed	11/21/21	Trent	75
11/22/21	Retail Area	Spread weed killer	Completed	11/22/21	Shawn & Sean	76
11/23/21	Retail Area	Spread weed killer	Completed	11/23/21	Shawn & Sean	77
11/24/21	Retail Area	Spread weed killer	Completed	11/24/21	Shawn & Sean	78
11/25/21	Retail Area	Spread weed killer	Completed	11/25/21	Shawn & Sean	79
11/19/21	Fuel Dock, Transient Dock	Cone exposed cords	Completed	11/22/21	Shawn & Sean	80
11/19/21	Fuel Dock, Transient Dock	Clear rocks from ramp	Completed	11/22/21	Shawn & Sean	81
11/19/21	Basin 1, G20	Repair water leak	Completed	11/22/21	Shawn & Sean	82
11/22/21	RV Park	Replenish firewood supply	Completed	11/22/21	Shawn	83
11/23/21	Port Shop	Fix transfer pump	Completed	11/23/21	Shawn	84
11/23/21	Oil Dump	Clean and pump barrell	Completed	11/23/21	Shawn & Sean	85
11/22/21	Fuel Tanks	Tighten packing nut on #3 fill valve	Completed	11/23/21	Brent	86
11/23/21	RV Park	ID sewer laterals	Completed	11/24/21	Brent	87
11/23/21	RV Park, Site 86	Glue sewer connector back on	Completed	11/24/21	Shawn	88
11/23/21	RV Park, Site 81	Clean shut off valve	Completed	11/24/21	Shawn	89
11/24/21	Retail Area, Septic System	Alarm sounding, remove clog, skim system	Completed	11/24/21	Brent	90
11/24/21	Basin 1, D dock	Repair 2" main broken	Completed	11/24/21	Brent & Sean	91
11/29/21	Boat Yard	Clean up and set fence posts	Completed	11/29/21	Shawn & Sean	92
11/29/21	Work Dock	Clean up wood from dock	Completed	11/29/21	Shawn & Sean	93
11/29/21	Public Hoist	Make controller for hoist	Completed	11/29/21	Brent	94
11/29/21	Fuel Dock	Monthly systems check	Completed	11/29/21	Brent	95
11/30/21	Fuel Dock	Install slip pad & plates on gangway	Completed	11/30/21	Shawn & Sean	96
11/30/21	Boat Yard	Cut sidewalk and install fence posts	Completed	11/30/21	Shawn & Sean	97
Total Work Orders						97

# PORT MANAGER

## MONTHLY REPORT

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**Date:** December 15, 2021  
**Period:** November 2021  
**To:** Honorable Board President and District Board Members  
**Issued By:** Gary Dehlinger, Port Manager

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Considerable amount of time was spent on the upcoming FEMA project to determine the construction schedule and the impacts to the Port. Jack Akin/EMC Engineers-Scientists is recommending changing the way of handling the dredge spoils at the gear storage area. Instead of using the dredge disposal for fill compaction, shipping the dredge spoils to local concrete suppliers. This idea would leave the existing grades close to what they are now. Storm drains and paving would still be done in the areas. Travis and I visited Tidewater and Freeman quarry plants to investigate the idea of shipping the dredge spoils as washed sand. Core sampling is the key to the whole project. Once completed, FEMA approval should occur soon afterwards and will provide much more information on the makeup of sediment material and what can be done with it.

Continuing with the gear storage area and the potential of installing storage buildings, the idea of covered gear storage was discussed with Jack, and he believes the FEMA mitigation would cover the expenses for these buildings. The buildings would be three sided with one side open to allow for gear to be stored out of the weather. Preliminary quotes and building drawings are getting obtained by suppliers.

Also looked at storage buildings for the Green Building area. Completed a takeoff on construction costs for one, two and three buildings. The construction costs range from \$1.2 million to \$2.3 million depending on the configuration of the buildings. Then followed up with draft financial analysis for possible loans to cover the construction costs. Reached out to Business Oregon and Umpqua Bank and both are interested and want to see return on investments numbers.

Business Oregon General Application for both FEMA Projects DR-4432 and DR-4452 matching was submitted this month. Matching amounts total nearly \$1 million. Awaiting approval and contract paperwork from Business Oregon.

Request for qualifications seeking General Counsel Services was completed this month. Four law firms were also contacted to see if they were interested. Port received one proposal before the deadline. One other law firm contacted the Port after the deadline and would submit a proposal if the Board decides to extend the request period.

Curry County Commissioner Court Boice came by with a financial specialist and this time with short notice brought local State Representative David Brock Smith and State Senator Dallas Heard to review our possible wastewater treatment plant funding from Congressman DeFazio. Reviewed the latest I knew from the federal government process for DeFazio's earmark which is tied to the appropriations bill, not to any infrastructure bills.

## 2021 Commissioner Meeting Review

#	Meeting Date	Action Item	Information Item	Commission Vote Approve / Fail / Hold	Notes
1	Tuesday, January 12, 2021		Delinquent Accounts		
2			Blue Fin Realty Lease		
3			DEQ Tier 1 Report		
4			FEMA Projects Update / Planning & Permitting, Phase I		
5			Icehouse Pile and Catwalk Repair Cost		
6			Garbage Reception Facilities at Ports Under MARPOL Annex V		
7			Fuel Dock Project		
8			2021 Events at the Port		
9			Keypad Locks on Restroom Facilities		
10			Port Infrastructure Status		
11			Port Holidays 2021 – 2025		
12			Coronavirus Relief Fund		
13			RV Park Project Update		
14			Financial Consultant Contract		
15			Commissioner Meetings Under COVID-19		
16			Sporthaven Beach Equipment Contribution		
17	Tuesday, January 19, 2021	Blue Fin Realty Lease		Approved	
18		Financial Consultant Contract		Approved	
19		Mike Smith Account		Approved	Reduce amount if paid by Jan 26
20		Corey Sample Account		Approved	Reduce amount if paid by Mar 31
21		Port Restroom Facilities		Approved	Install keypads when funds avail.
22	Wednesday, January 27, 2021	Resolution No. 2021-01 Port Signatures on PLA Deeds		Approved	Righetti Property Line Adjustment
23		Fuel Dock Fender Piles		Approved	Add piles at Hallmark & Icehouse
24	Thursday, February 4, 2021	Commissioner Roy Davis		Approved	Position # 3 vacant
25		Commissioner Roy Davis		Approved	Leave Position # 3 vacant
26		Fuel Dock Project		Approved	Eliminated concrete structure
27	Wednesday, February 10, 2021		DEQ Tier 1 Report		
28			FEMA Projects Update / Planning & Permitting, Phase I		
29			Fuel Dock Project		
30			2021 Events at the Port		
31			Coronavirus Relief Fund		
32			Righetti / Port Property Line Adjustment		
33			Business Credit Card		
34			Appoint Budget Officer FY 2021/22		
35			Roy Davis Memorial		
36			RV Park Project		
37	Tuesday, February 16, 2021	Appoint Budget Officer FY 2021/22		Approved	
38		2021 Port Events		Approved	Approved with additional conditions
39		RV Park Project		Hold	Request additional information
40		Business Credit Card		Approved	
41		Roy Davis Memorial		Approved	Start memorial fund
42			Special District Election		
43			RV Park Reservation Program		
44			Blue Fin Realty Lease		

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**2021 Commissioner Meeting Review**

#	Meeting Date	Action Item	Information Item	Commission Vote Approve / Fail / Hold	Notes
45	Friday, February 26, 2021	RV Park Restroom Restoration		Approved	Restore old restroom
46		RV Park Project		Approved	Change Scope of Project
47		Eviction of Seal Cove Realty		Approved	Begin legal process
48			Potholes in Dry Camp		Exit road condition
49	Thursday, March 11, 2021		Hallmark Lease Renewal		
50			Audit Engagement Letter		
51			Budget Committee		
52			Pithitude and Harbor Corner Market Security Gate		
53			Whale's Tail Candy & Gifts Lessor's Consent Agreement		
54			DEQ Stormwater Tier 1 Report		
55			RV Park Exit Road		
56			Fishing Pier Sinkholes		
57			Boardwalk Condition Update		
58			Ocean Acidification, Salmon Study & Ropeless Fishing System		
59			Crow/Clay Associates Contract Amendment No. 4		
60			Business Oregon Commercial Rent Relief Program		
61			Abandon & Derelict Vessels		
62			Sheriff K-9 Training at Port		
63			Port Rates 2021-22		
64			Harbor Sanitary District Agreement		
65			Pacific Seafood		
66			FLOATING OFFSHORE WIND IN OREGON		
67	Tuesday, March 16, 2021	Hallmark Lease Renewal		Approved	
68		Audit Engagement Letter		Approved	
69		Appoint Budget Committee		Approved	
70		Pithitude and Harbor Corner Market Security Gate		Approved	
71		Whale's Tail Candy & Gifts Lessor's Consent Agreement		Approved	
72		Crow/Clay & Associates Contract Amendment No. 4		Approved	
73		Port Rates 2021-22		Approved	
74		Harbor Sanitary District Agreement		Approved	
75			Salmon Season Review		
76	Monday, March 29, 2021	Blue Fin Sign		Approved	
77		Zola's on the Water Construction Plan		Approved	
78			Sinkhole Repair at Fishing Pier		
79			Asphalt Repair at RV Park and Fishing Pier		
80			MARPOL Certificate of Adequacy Form C		
81		Seal Cove Realty Eviction			
82	Tuesday, April 6, 2021	Draft Resolution No. 2021-02 Business Oregon Commercial Rent Relief Program		Approved	
83		Draft Resolution No. 2021-03 Supporting Funding Efforts for a Wastewater Treatment Plant		Approved	
84		Draft Resolution No. 2021-04 Port Rates Fiscal Year 2021-22		Approved	
85		Port Employee SDIS Health Care Plan Application Renewal		Approved	
86			Roy Davis Memorial Fund Update		
87		Regular Commissioner Meeting April 20, 2021			
88		Special Meeting April 13, 2021 at 6pm			

## 2021 Commissioner Meeting Review

#	Meeting Date	Action Item	Information Item	Commission Vote Approve / Fail / Hold	Notes
89			Special Meeting April 29, 2021 at 2pm		
90	Thursday, April 29, 2021		FEMA Projects Planning & Permitting, Phase I	Presentation to Board	
91		Pacific Seafood Consent to Assignment		Hold	Documents not ready
92		Pacific Seafood Restated Lease		Hold	Documents not ready
93		Legacy Contracting Change Order No. 2		Approved	
94		Spothaven Beach Equipment		Approved	
95		US Relay Contract - Bar Cam		Approved	
96			Roy Davis Memorial		
97			Travel Oregon Competitive Grant		
98			SDAO Call to Action		
99			Salmon Season Review		
100			Umpqua Joe Chapter 1859 Monument		
101			Hungry Clam Proposed Storage Plan		
102			Business Oregon Commercial Rent Relief Program		
103			Seal Cove Realty Eviction		
104			2022 Community Funding - DeFazio Application		
105			Oregon DEQ Regulation Changes		
106			Fred Meyer Container Storage		
107			Public Hoist		
108			Curry County Potholing Storm Drain		
109			Catalyst Seafood Building Expansion		
110	Thursday, May 6, 2021	Pacific Seafood Consent and Restated Lease		Approved	
111		FEMA Projects Planning & Permitting, Phase I		Approved	Scope of Work
112		Collect Northwest Collection		Approved	
113	Tuesday, May 11, 2021	Review and approved FY2021-22 Budget		Approved	Budget Committee
114	Tuesday, May 18, 2021	ODFW Agreement of Confidentiality		Approved	
115		Oregon Life Homes Commercial Lease		Approved	
116		Delinquent Account Write Off		Approved	
117		OSMB IGA - Demo Abandon Boats		Approved	
118		Roy Davis Memorial		Approved	
119		The Roofers Change Order		Approved	
120			Pacific Seafood Receiving Docks		
121			USACE Channel Dredging 2021		
122			Travel Oregon Grant Application Status		
123			Business Oregon Commercial Rent Relief Program		
124			Emergency Response Team		
125	Thursday, June 10, 2021		Supplemental Budget FY 2020-21, Resolution Adopting the Budget		
126			Resolution to Adopt Fiscal Year Budget 2021-22		
127			Beachfront Dry Camping Area		
128			No Parking Zones		
129			E Clampus Vitus Plaques - Monument Placement on Port Property		
130			Hungry Clam Outdoor Storage Alteration		
131			Crow/Clay RV Park Draft Construction Drawings		
132			Joint Permit Applicant - FEMA DR-4432 & DR-4452 Projects		

## 2021 Commissioner Meeting Review

#	Meeting Date	Action Item	Information Item	Commission Vote Approve / Fail / Hold	Notes
133			FEMA DR-4432 & DR-4452 Scope of Work		
134			Moss in Slips		
135			Brookings-Harbor Chamber of Commerce Membership Renewal		
136			Becky Hannen Payment Relief Request		
137			Transient Dock Electrical Building		
138			USACE Maintenance Dredging FY-22 Budget Request		
139			IT Security Policy		
140			Aboveground Fuel Tank Capacity Change		
141			Repair, Maintenance & Capital Projects Planning		
142			Security Camera Proposal		
143			Crown Plumbing Change Order		
144			Delinquent Account Receivable Write Off		
145			May 2021 Financial Report		
146	Tuesday, June 15, 2021	Supplemental Budget Hearing - FY 2020-21		Approved	
147	Tuesday, June 15, 2021	Budget Hearing - FY 2021-22		Approved	
148	Tuesday, June 15, 2021	Supplemental Budget FY 2020-21, Resolution Adopting the Budget		Approved	
149		Resolution to Adopt Fiscal Year Budget 2021-22		Approved	
150		Beachfront Dry Camping Area		Approved	Install blocks for separation
151		No Parking Zones		Approved	Install signs, paint curbs, etc.
152		E Clampus Vitus Plaques – Monument Placement on Port Property		Approved	Placement along beach walkway
153		Hungry Clam Outdoor Storage Alteration		Approved	
154		Crow/Clay RV Park Draft Construction Drawings		Approved	
155		Brookings-Harbor Chamber of Commerce Membership Renewal		Approved	
156		IT Security Policy		Approved	
157		Aboveground Fuel Tank Capacity Change		Approved	
158		Crown Plumbing Change Order		Approved	
159		Delinquent Account Receivable Write Off		Approved	All accounts going to collections
160	Thursday, July 15, 2021		Best Management Practices Policy Update		
161			Beachfront RV Park Rules & Information Update		
162			Catalyst Seafood Building Addition		
163			Port Security Contract		
164			Boat Launch Parking Lot Signage		
165			Traffic & Parking at Zola's on the Water		
166			Fire Hydrant at Basin 2 Commercial Parking Lot		
167			Joint Permit Application Update		
168			Catalyst Seafood Event		
169			Roy Davis Memorial Bench Location		
170			Delinquent Account Write Off Request		
171			Curry County Land Use Application – RV Park Project		
172			J Sloane Request for Air Conditioning		
173			Accessible Parking Spaces		
174			Blue Fin Lease Building Roof and Rot Repair		
175			SDAO Board of Directors and Management Staff Training		
176			Wastewater Treatment Plant Funding Update		

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## 2021 Commissioner Meeting Review

#	Meeting Date	Action Item	Information Item	Commission Vote Approve / Fail / Hold	Notes
177	Tuesday, July 20, 2021	Resolution 2021-07 Adopting IT Security Policy		Approved	
178		Best Management Practices Policy Update		Approved	
179		Beachfront RV Park Policy Update		Approved	
180		Catalyst Seafood Building Addition		Approved	
181		Authorized Bank Signatures		Approved	
182		Boat Launch Parking Signage		Approved	
183		Traffic & Parking at Zola's on the Water		Hold	
184		Fire Hydrant at Basin 2 Commercial Parking Lot		Approved	
185		Roy Davis Memorial Bench Location		Approved	
186		Delinquent Account Write Off Request		Approved	
187		Curry County Land Use Application – RV Park Project		Approved	
188		Whale's Tail Candy & Gifts/Becky Hannen Collections Settlement Offer		Approved	Board did not accept offer
189		CBN Visitor Center/Barbara Ciaramella Collections Decision		Approved	Accept payment and continue with collections
190	Tuesday, August 3, 2021	Sea Otter Coalition Letter		Approved	
191	Tuesday, August 17, 2021	Rotary Beach Bingo Cleanup		Approved	
192		Resolution 2021-08 Best Management Practices Policy		Approved	
193		Boulder Fresh Crab Lease Renewal		Approved	
194		Pithitude Lease Renewal		Approved	
195		Aboveground Fuel Tank Pollution Insurance Renewal		Approved	
196		Gear Storage / Boat Storage Relocation		Approved	
197		Heat Illness Prevention Plan		Approved	
198		Congressman DeFazio Visit to the Port		Approved	
199		Regular Meetings of the Commission Change		Approved	
200			Coos Curry Electric Service Repairs		
201			Zola's on the Water Traffic and Parking Plan		
202			Pacific Seafood Housing on Port Property Request		
203			Wastewater Treatment Plant Funding		
204	Tuesday, September 21, 2021	Resolution 2021-09 Regular Meetings of the Commission		Approved	
205		Authorizing Port Manager to Sign Renewal Documents		Approved	Resolution 2021-10
206		Contract Approval for New Fire Hydrant		Approved	McLennan Excavation
207		Contract Approval for Port Security		Approved	South Coast Knight Security
208		Contract Approval for Port Engineering		Approved	EMC Engineering / Scientists
209		Rogue Credit Union Lease Renewal		Approved	
210		Boatyard Wash Water System Procurement		Approved	
211		Port Security Cameras Quote		Approved	
212		Zola's on the Water Parking & Traffic Plan		Approved	One-way traffic and repairs
213		Public Dock Hoist Waiver Form		Approved	\$35 for Eq per hour / \$0.05 per lb. fish
214		Donating Digital Fish Scales		Approved	
215			Request For Proposals, FEMA 4432 and Wastewater Treatment Plant Engineering		
216			Wastewater Treatment Plant Information		EMC provided general info.
217			Roy Davis Memorial Dedication		
218	Thursday, October 7, 2021	RV Park Improvements Bid Award		Approved	
219	Wednesday, October 20, 2021	Resolution 2021-11 Adopting Public Dock Hoist Rates and Use Agreement		Approved	
220		Port Vehicles Procurement Approval		Approved	

2021 Commissioner Meeting Review

#	Meeting Date	Action Item	Information Item	Commission Vote Approve / Fail / Hold	Notes
221		Port Paying Lease Property Tax		Approved	
222		FEMA Engineering Services Award		Approved	
223		RV Park Improvements Contract Approval		Approved	
224			DEQ Tier II Requirements		
225			Feature Film Production on Port Property		
226			Tidewinds Sportfishing Request to Change Charter Fees		
227	Thursday, October 28, 2021	FEMA DR-4432/4452 Professional Engineering Service Contract Approval		Approved	
228	Wednesday, November 17, 2021	Resolution 2021-12 Adopting Property Tax Payment Policy		Approved	
229		Charter Fee Change Request		Approved	Research non-moorage charters
230		Warranty Information on New Ford Vehicles		Approved	
231		Chetco River Bar Camera Sponsorship Agreement		Approved	
232		Public Dock Equipment Use Agreement & Release		Approved	
233		Bell & Whistle Coffee Shop Lease Renewal		Approved	
234		Shanebrook Media Location Agreement		Approved	
235		Henry Johnson Draft Appreciation Letter		Approved	
236		Strategic Business Plan Annual Review		Approved	Add landromat/food service area
237		Business Oregon General Application SPWF, FEMA DR-4432 Mitigation and Repair		Approved	
238		Business Oregon General Application SPWF, FEMA DR-4452 Mitigation and Repair		Approved	
239			Harbor Water District – Wastewater Treatment Plant Information		
240			Request For Qualifications (RFQ) for General Counsel Services		
241			DEQ Stormwater Testing Results		

## ACTION ITEM – A

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**DATE:** December 15, 2020  
**RE:** Annual Financial Report Fiscal Year 2020-21  
**TO:** Honorable Board President and Harbor District Board Members  
**ISSUED BY:** Gary Dehlinger, Port Manager

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### OVERVIEW

- Port audits must be reviewed by Certified Public Accountant (CPA) and approved by the Board, then submitted to State of Oregon by December 31<sup>st</sup> every year.
- Annual Financial Report for fiscal year 2020-21 was completed and ready for review and Board approval.

### DOCUMENTS

- Letter to Management and Board of Commissioners dated December 8, 2021, 2 pages
- Letter to C.J. Huntsman, CPA, P.C. dated December 8, 2021, 6 pages
- Draft Annual Financial Report FY 2020-2021, 67 pages

### COMMISSIONERS ACTION

- **Recommended Motion:**  
Motion to approve draft Annual Financial Report for Fiscal Year 2020-2021 and submit to State of Oregon.

# C. J. Huntsman, CPA, P.C.

Constance J. Huntsman  
Certified Public Accountant  
Admin@huntsmancpa.net

P.O. Box 569  
Coos Bay, OR 97420  
541-808-3080

Memberships  
American Institute of CPA's  
Oregon Society of CPA's

## Communications with Those Charged with Governance at the Conclusion of the Audit

December 8, 2021

To Management and the Board of Commissioners  
Port of Brookings Harbor  
P.O. Box 848  
Brookings, OR 97415

I have audited the modified cash basis primary government financial statements of the governmental activities and each major fund of the Port of Brookings Harbor for the year ended June 30, 2021. Professional standards require that I provide you with information about my responsibilities under generally accepted auditing standards, as well as certain information related to the planned scope and timing of my audit. I have communicated such information in my letter to you dated February 12, 2021. Professional standards also require that I communicate to you the following information related to my audit.

### Internal Control

In planning and performing my audit of the modified cash basis method of accounting financial statements of the governmental activities and each major fund of the Port of Brookings Harbor (Port) as of and for the year ended June 30, 2021, in accordance with auditing standards generally accepted in the United States of America, I considered the Port's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing my opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Port's internal control. Accordingly, I do not express an opinion on the effectiveness of the Port's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis.

My consideration of internal control was for the limited purpose described in the first paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses. Given these limitations during my audit, I did not identify any deficiencies in internal control that I consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

### Significant Audit Findings

#### *Qualitative Aspects of Accounting Practices*

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the Port are described in Note 1 to the financial statements. No new accounting policies were adopted, and the application of existing policies was not changed during the year ended June 30, 2021. As described in Note 1 in the financial statements, the Port follows a modified cash basis of accounting for which only cash and items that involve the receipt or disbursement of cash during the fiscal year is recognized, except for the following modifications:

- (1) Interfund receivables and payables that arise from transactions and events involving cash are recognized.
- (2) Assets that normally convert to cash that arise from transactions and events involving cash are recognized.
- (3) Liabilities for cash (or cash equivalents) held on behalf of others, held in escrow, or received in advance of being earned or meeting eligibility requirements are recognized.

I noted no transactions entered into by the Port during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's 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 significantly from those expected. The Port reported no estimates in its annual financial report as a result of using the modified cash basis special purpose framework.

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The most sensitive disclosure affecting the financial statement was in Note 1:

The government-wide financial statements are reported on a modified cash basis of accounting. The modified cash basis of accounting used is based on the recording of cash and cash equivalents, and changes therein, and only recognizes revenues, expenses, assets, and liabilities resulting from cash transactions, adjusted for modifications that have substantial support in generally accepted accounting principles. While there is no standard setting body that establishes accounting standards for the modified cash basis of accounting, both the Government Finance Officers Association (GFOA) and the American Institute of CPAs (AICPA) publish guidance and example materials used in preparing modified cash basis financial statements. The Port used these application materials published by the GFOA and the AICPA in preparing these financial statements. Generally accepted accounting principles are defined by the Governmental Accounting Standards Board (GASB) through their pronouncements.

The financial statement disclosures are neutral, consistent, and clear.

#### *Difficulties Encountered in Performing the Audit*

I encountered no significant difficulties in performing and completing my audit.

#### *Corrected and Uncorrected Misstatements*

Professional standards require me to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. In addition, none of the misstatements detected as a result of audit procedures, and corrected by management, were material, either individually or in the aggregate, to the Port's financial statements taken as a whole.

#### *Disagreements with Management*

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to my satisfaction, that could be significant to the financial statements or the auditor's report. I am pleased to report that no such disagreements arose during the course of my audit.

#### *Management Representations*

I have requested certain representations from management that are included in the management representation letter dated December 8, 2021.

#### *Management Consultations with Other Independent Accountants*

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the Port's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, my professional standards require the consulting accountant to check with me to determine that the consultant has all the relevant facts. To my knowledge, there were no such consultations with other accountants. An independent CPA prepared the Port's financial statements for audit.

#### *Other Audit Findings or Issues*

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



Circumstances led to an Emphasis-of-Matter paragraph in my Independent Auditor's Report as follows:

I draw attention to Note 1 of the financial statements, which describes the basis of accounting. The Port of Brookings Harbor, Oregon, prepares its financial statements on the modified cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. My opinions are not modified with respect to this matter.

Other Matters

I was engaged to report on supplementary information which includes the supplemental schedule of property tax transactions – modified cash basis, schedule of long-term debt principal and interest transactions, schedules of future cash requirements for payment of long-term debt for the revenue bond series 2000, combined IFA notes payable, and notes payable. With respect to the supplementary information, I made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information was in accordance with the modified cash basis of accounting, and the information is appropriate and complete in relation to my audit of the financial statements. I compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

I was not engaged to report on the Introductory Section of the Port's annual financial report, which accompany the financial statements and the trend information since adoption of the modified cash basis of accounting. Such information has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, I do not express an opinion or provide any assurance on it.

Restriction on Use

This information is intended solely for the information and use of the Board of Commissioners and management of the Port of Brookings Harbor and is not intended to be, and should not be, used by anyone other than these specified parties.



Constance J. Huntsman, CPA



## Port of Brookings Harbor

16330 Lower Harbor Road / PO Box 848  
Brookings, Oregon 97415  
Phone (541) 469-2218  
Fax (541) 359-3999  
www.portofbrookingsharbor.com

**Board of Commissioners**  
Richard Heap, President  
Joseph Speirs, Vice-President  
Sharon Hartung, Secretary/Treasurer  
Kenneth Range  
Larry Jonas

December 8, 2021

C. J. Huntsman, CPA, P.C.  
P.O. Box 569  
Coos Bay, OR 97420

This representation letter is provided in connection with your audit of the primary government modified cash basis financial statements of the Port of Brookings Harbor (the "Port"), which comprise the respective modified cash basis financial position of the governmental activities and each major fund as of June 30, 2021, and the respective changes in financial position, respective budgetary comparison statements for each major fund, and the related notes to the financial statements, for the purpose of expressing opinions as to whether the financial statements are presented fairly, in all material respects, in conformity with the modified cash basis method of accounting, which management has determined is an acceptable financial reporting framework that differs from generally accepted accounting principles accepted in the United States of America (U.S. GAAP).

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement. An omission or misstatement that is monetarily small in amount could be considered material as a result of qualitative factors.

We confirm, to the best of our knowledge and belief, as of December 8, 2021, the following representations made to you during your audit.

### Financial Statements

We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated February 12, 2021, including our responsibility for the preparation and fair presentation of the primary government financial statements in conformity with the modified cash basis of accounting, an acceptable accounting framework recognized by Oregon law for use by local governments, and for preparation of the supplementary and other information in accordance with the applicable criteria.

The primary government financial statements referred to above are fairly presented in conformity with the modified cash basis of accounting and include all properly classified funds and other financial information of the primary government required to be included in the financial reporting entity. Note 1 of the financial statements describes the modified cash basis of accounting as used by the Port.

While there is no standard setting body that establishes accounting standards for the modified cash basis of accounting, both the Government Finance Officers Association (GFOA) and the American Institute of CPAs (AICPA) publish guidance and example materials used in preparing modified cash basis financial statements. The Port used these application materials published by the GFOA and AICPA in preparing our primary government financial statements using the modified cash basis reporting framework.



We acknowledge our responsibility for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.

Significant assumptions we used in making accounting estimates, including those measured at fair value, are not disclosed in the notes to the financial statements, since the Port follows financial reporting applicable to the modified cash basis of accounting.

Related party relationships and transactions, including revenues, expenditures/expenses, loans, transfers, leasing arrangements, and guarantees, and amounts receivable from or payable to related parties have been appropriately accounted for and disclosed when applicable.

Adjustments or disclosures have been made for all events, including instances of noncompliance, subsequent to the date of the financial statements that would require adjustment to or disclosure in the financial statements.

The effects of uncorrected misstatements are immaterial, both individually and in the aggregate, to the financial statements as a whole for each opinion unit.

The effects of all known actual or possible litigation, claims, and assessments have been accounted for and disclosed in conformity with the modified cash basis of accounting when material.

Guarantees, whether written or oral, under which the Port is contingently liable, if any, have been properly recorded or disclosed.

### **Information Provided**

We have provided you with:

Access to all information, of which we are aware, that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, and other matters.

Additional information that you have requested from us for the purpose of the audit.

Unrestricted access to persons within the Port from whom you determined it necessary to obtain audit evidence.

Minutes of the meetings of the Port or summaries of actions of recent meetings for which minutes have not yet been prepared.

All material transactions have been recorded in the accounting records and are reflected in the financial statements.



We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.

We have no knowledge of any fraud or suspected fraud that affects the Port and involves—

Management,

Employees who have significant roles in internal control, or

Others where the fraud could have a material effect on the financial statements.

We have no knowledge of any allegations of fraud or suspected fraud affecting the Port's financial statements communicated by employees, former employees, regulators, or others.

We have no knowledge of instances of noncompliance or suspected noncompliance with provisions of laws, regulations, contracts, or grant agreements, or abuse, whose effects should be considered when preparing financial statements.

We have disclosed to you all known actual or possible litigation, claims, and assessments whose effects should be considered when preparing the financial statements.

Management has secured commercial insurance through a pooling arrangement managed by the Oregon Special Districts Association and believes that such insurance coverage is sufficient to preclude any significant uninsured losses.

We have disclosed to you that the Port has no related parties and all the related party relationships and transactions of which we are aware would have been made available to you.

#### **Government-specific**

There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.

We have identified to you any previous audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.

Except for the modified cash basis reporting framework which limits U.S. GAAP required disclosures, the Port has no plans or intentions that may materially affect the carrying value or classification of assets, deferred outflows of resources, liabilities, deferred inflows of resources, and fund balance or net position.



We are responsible for compliance with the laws, regulations, and provisions of contracts and grant agreements applicable to us, including tax or debt limits and debt contracts, and legal and contractual provisions for reporting specific activities in separate funds.

We have identified and disclosed to you all instances that have occurred or are likely to have occurred, of fraud and noncompliance with provisions of laws and regulations that we believe have a material effect on the financial statements or other financial data significant to the audit objectives, and any other instances that warrant the attention of those charged with governance.

We have identified and disclosed to you all instances that have occurred or are likely to have occurred, of noncompliance with provisions of contracts and grant agreements that we believe have a material effect on the determination of financial statement amounts or other financial data significant to the audit objectives.

We have identified and disclosed to you all instances that have occurred or are likely to have occurred, of abuse that could be quantitatively or qualitatively material to the financial statements or other financial data significant to the audit objectives.

There are no violations or possible violations of budget ordinances, laws and regulations (including those pertaining to adopting, approving, and amending budgets), provisions of contracts and grant agreements, tax or debt limits, and any related debt covenants whose effects should be considered for disclosure in the financial statements, or as a basis for recording a loss contingency, or for reporting on noncompliance.

Except has been made known to you, the Port has satisfactory title to all owned assets. Liens or encumbrances on assets and any assets that have been pledged as collateral were made available to you and are appropriately disclosed in the financial statements.

The Port has complied with all aspects of contractual agreements that would have a material effect on the financial statements in the event of noncompliance.

The financial statements properly classify all funds and activities in compliance with the modified cash basis method of accounting.

All funds that meet the quantitative criteria in GASBS 34 and 37 for presentation as major are identified and presented as such and all other funds that are presented as major are particularly important to financial statement users.

Components of net position (net investment in capital assets; restricted; and unrestricted) and classifications of fund balance (nonspendable, restricted, committed, assigned, and unassigned) are properly classified and, if applicable, approved.

Expenses have been appropriately classified in or allocated to functions and programs in the statement of activities, and allocations have been made on a reasonable basis.



Revenues are appropriately classified in the statement of activities within program revenues, general revenues, contributions to term or permanent endowments, or contributions to permanent fund principal when applicable.

Interfund, internal, and intra-entity activity and balances have been appropriately classified and reported.

Deposits and investment securities and derivative instruments are properly classified as to risk and are properly disclosed.

We have appropriately disclosed the Port's policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position is available and have determined that net position is properly recognized under the policy.

We are following our established accounting policy regarding which resources (that is, restricted, committed, assigned, or unassigned) are considered to be spent first for expenditures for which more than one resource classification is available. That policy determines the fund balance classifications for financial reporting purposes.

With respect to the supplementary schedule of modified cash basis property tax transactions, schedule of long-term debt principal and interest transactions, and the schedules of future cash requirements for payment of long-term debt on the revenue bond series 2000, combined IFA notes payable and other notes payable, on which an in-relation-to opinion is issued:

We acknowledge our responsibility for presenting the supplementary information as described above in conformity with the modified cash basis of accounting, and we believe the supplementary information as described above, including its form and content, is fairly presented in compliance with the modified cash basis of accounting. The methods of measurement and presentation of the supplementary information as described above, has not changed from those used in the prior period, and we have disclosed to you any significant assumptions or interpretations underlying the measurement and presentation of the supplementary information.

We acknowledge that while there is no standard setting body that establishes accounting standards for the modified cash basis of accounting, both the Government Finance Officers Association (GFOA) and the American Institute of CPAs (AICPA) publish guidance and example materials used in preparing modified cash basis financial statements. The Port used these application materials published by the GFOA and AICPA in preparing our primary government financial statements using the modified cash basis reporting framework.

With respect to Oregon Minimum Standards:

The Port was in compliance with all the provisions of the Oregon Local Budget Law, Oregon Revised Statutes (ORS) 294.

The Port's deposits are adequately covered by federal depository insurance or certificates of participation at all times during the year.



The Port's investments comply with the legal requirements pertaining to the investment of public funds contained in ORS 294.035.


There are no instances of non-compliance with ORS Chapter 279 (public contracts and purchasing).

The Port's insurance and fidelity bond coverage is adequate.

The Port's debt outstanding was within legal provisions of the ORS's.

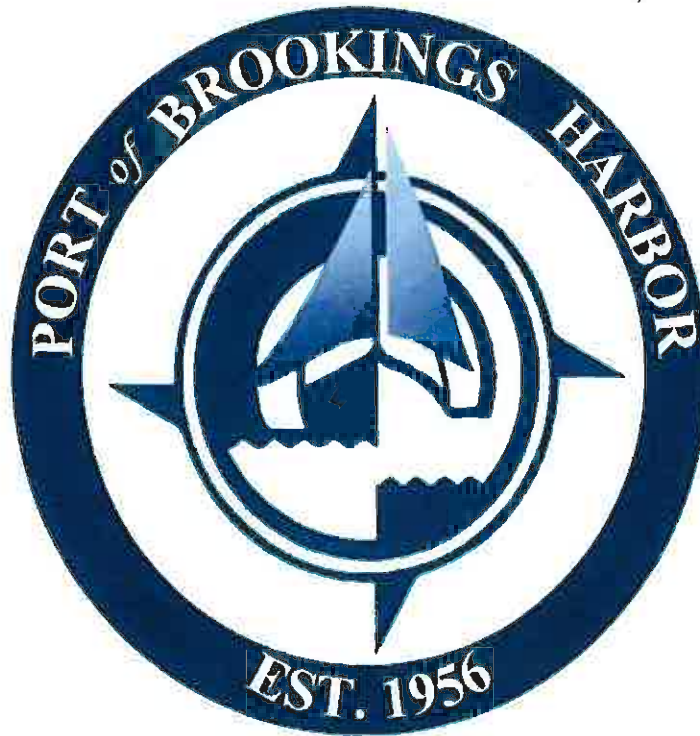
The Port had no outstanding endorsed warrants.

The Port had no programs funded from state highway funds.

Signed:   
\_\_\_\_\_  
Gary Dehlinger, Port Manager, Port of Brookings Harbor

Signed:   
\_\_\_\_\_  
Kim Boom, Financial Officer, Port of Brookings Harbor

**DRAFT**



**PORT OF BROOKINGS HARBOR OREGON  
ANNUAL FINANCIAL REPORT**

**For the year ended June 30, 2021**

**Prepared by Port Administration**



**PORT OF BROOKINGS HARBOR  
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**INTRODUCTORY SECTION**



## Port of Brookings Harbor

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www.portofbrookingsharbor.com

## Board of Commissioners

Richard Heap, President  
Joseph Speir, Vice-President  
Sharon Hartung, Secretary/Treasurer  
Kenneth Range  
Larry Jonas

November 1, 2021

Fiscal Year June 30, 2021

To: District Board of Commissioners and Community

The management of the Port of Brookings Harbor is pleased to provide this annual financial report to the Board of Commissioners, the Community and other interested parties to demonstrate its accountability and communicate the District's financial position and resource flows as of and for the year ended June 30, 2021. Management of the Port is responsible for the fair presentation of the annual financial report, for maintaining appropriate internal control over financial reporting, and for complying with applicable finance-related laws, regulations, and provisions of grants and contracts. The Port reports its financial statements and schedules on the modified cash basis, which management has determined is an acceptable financial reporting framework that differs from generally accepted accounting principles (GAAP). All the financial analyses in this report should take into consideration the limitations inherent in the modified cash basis of accounting.

Management assumes full responsibility for the completeness and reliability of the information contained in this report, based upon a comprehensive framework of internal control that it has established for this purpose. Because the cost of internal control should not exceed anticipated benefits, the objective is to provide reasonable, rather than absolute, assurance that the financial statements are free of any material misstatements.

CJ Huntsman CPA PC, a firm of certified public accountants of Coos Bay, Oregon, have issued an independent auditor's report on these financial statements and schedules which includes an unmodified ("clean") opinion on all the opinion units of the Port of Brookings Harbor financial reports for the year ended June 30, 2021. The independent auditor's report is located at the front of the financial section of this report.

### Profile of the Port

The Port of Brookings Harbor was formed as a result of 1956 election following approval of a ballot measure to permanently form, fund and operate a shallow-draft harbor (shallow-draft harbors are defined as those with 14 feet or less depth) at the mouth of the Chetco River. The boundaries of the Port District include the City of Brookings, the neighboring community of Harbor and surrounding unincorporated areas of southern Curry County. The estimated population of the Port District is 11,000. The Port has a permanent tax rate of \$0.1316 per \$1,000 of assessed property value for those living within the Port boundaries.

As a special district, the Port of Brookings Harbor operates under the governance and supervision of an elected board of commissioners. The elected members represent specific geographic areas of the District and their positions are referred to by numbers 1 through 5. The members choose among themselves who shall serve as officers.

### Local Economy

Curry County is located in southern Oregon and includes three incorporated cities — Brookings, Gold Beach and Port Orford. With mountains, valleys, the Chetco River, the Rogue River, and wilderness areas, Curry County offers many tourism and recreational opportunities.

**Demographics.** According to the July 1, 2019 U.S. Census, the population of Curry County is 22,925. With some of the lowest property taxes in Oregon, Curry County enjoys a large senior population (persons 65 and older), which makes up about 35.0 percent of the total population (compared to 18.2 percent in Oregon). Children under 18 years make up 14.2 percent (compared to 20.5 percent in Oregon), with 3.8 percent being under age five (compared to 5.4 percent in Oregon).

**Port Economy to District.** As reported in the Port of Brookings Harbor Strategic Business Plan, a state-wide study entitled the Economic Benefits of Oregon Ports, March 2014 summarizes the permanent annual economic impact of the Port, by including the following annual benefits:

- Totally Port related Oregon employment of 860 jobs (706 direct and 150 for indirect/induced);
- Oregon output (gross sales) were nearly \$67.9 million (\$40.9 million direct and \$27 million in direct/induced);
- Oregon real Gross Domestic Product of \$39.4 million (\$22.65 million direct and \$16.78 million in direct/induced);
- Oregon labor income of \$23.93 million (\$12.89 million direct and \$11.05 million in direct/induced);
- Annual local and Oregon tax revenue/payments of \$4.21 million (\$1.26 million in local and \$2.95 million in state tax revenues);
- Annual federal tax/payments by Oregon enterprises and employees \$5.12 million.

### **Budget**

Oregon local governments are required by state law to budget all funds each year, except for their first year of operation. The Board of Commissioners made two changes to the adopted and appropriated budget during 2020-21 through the adoption of two supplemental budgets. There were no over-expenditures of the approved spending limits established by the Board of Commissioners in the General Fund, Debt Service Fund, Revenue Bond Fund, RV Park Improvement Debt Service Fund, Capital Projects Fund, Port Construction Fund, or the Reserve Fund. This outcome is attributed to effective management control and Port Commission oversight.

### **Financial Analysis**

The government-wide financial statements are reported using the modified cash basis of accounting. Under this basis of accounting, only cash (and cash equivalents) and items that involve the receipt and disbursement of cash (or cash equivalents) during the period are recognized, except as follows:

- (1) Interfund receivables and payables that arise from transactions events involving cash or cash equivalents are recognized;
- (2) Assets that normally convert to cash or cash equivalents (e.g. certificates, of deposit, marketable investments or receivables resulting from loans) that arise from transactions and events involving cash or cash equivalents are recognized; and
- (3) Liabilities for cash (or cash equivalents) held on behalf of others, held in escrow, or received in advance of being earned or meeting eligibility requirements are recognized.

As a result of the use of this modified cash basis of accounting, certain transactions are not recorded in a government's financial statements. For example, accounts receivable and revenue for billed provided services that have not been collected in cash are not accrued as revenue or receivables. Additionally, capital assets such as buildings, equipment and improvements are not reported on the face of the financial statements. However, a government's long-term debt obligations are disclosed in the notes to the financial statements.

Summarized statement of net position:

	Governmental Activities	
	2020-21	2019-20
Total assets	\$ 1,511,110	\$ 627,675
Total liabilities	56,715	23,863
Net position:		
Restricted	125,111	196,352
Committed	1,329,284	407,460
Unrestricted	-	-
Total net position	\$ 1,454,395	\$ 603,812

For the year ended June 30, 2021, the overall modified cash basis Governmental Activities net position has increased by \$850,583. The primary reason for the increase is due to funds loaned for the Beachfront RV Park Improvement Project. Other reasons for the increase are due to effective management controls and Port Commission oversight.

Summarized statement of changes in net position:

	Governmental Activities	
	2020-21	2019-20
Expenses	\$ 3,686,533	\$ 3,056,248
Program revenues	3,538,871	2,930,250
Net expense	(147,662)	(125,998)
General revenues	298,245	284,459
Loan Proceeds	700,000	
Change in net position	\$ 850,583	\$ 158,461

**Governmental Funds**

For the fiscal year ended June 30, 2021, the governmental funds reported a combined fund balance of \$1,454,395 consisting of the General Fund balance of \$532,465, Debt Service Fund balance of \$22,759, Revenue Bond Fund balance of \$102,352, Capital Projects Fund balance of \$40,431, Port Construction Fund of \$569,449 and the Reserve Fund Balance of \$186,939.

**General Fund Budget**

**Original budget compared to final budget.** During the year, changes were made to the adopted and appropriated budget by adopting two supplemental budgets.

**Final budget compared to actual results.** On the upside, actual Port service expenditures were under budget estimates by \$180,616. Also, on the upside, actual Port service revenues were over budget estimates by \$81,764. Combined, these budget variances amounted to \$262,380 more resources than anticipated.

With respect to Port operations, actual personnel service expenditures were less than budgeted by \$52,840. Materials and service expenditures were also less than budget by \$127,776. Capital outlay expenditures were less than budget by \$4,630. There were no contingency expenditures against a budget of \$76,363. As a result, total actual General Fund spending was \$261,609 less than budgeted.

Management believes that as controls over financial accounting have been strengthened, coupled with the modified cash basis of accounting that the Port now uses, consistent, efficient, and effective budget management is being maintained.

**Capital Assets and Long-term Debt Administration**

**Capital assets – modified cash basis.** Unlike generally accepted accounting principles, after original purchase, capital assets are not accounted for, or reported on, under the modified cash basis of accounting.

However, over the years the Port has invested in capital assets through the expenditure of capital outlay and remain available for use. These capital assets are either used in the Port operations or removed from service. It is estimated that capital assets in use or temporarily removed from service have a value of approximately \$18,000,000 that has been insured for.

Current year capital outlay expenditures were \$61,370 in the General Fund that consisted of Security System, Shelter for the Boat Launch Kiosk and Fuel Dispenser (Pump). Capital outlay in the Capital Projects Fund was \$710,101 and consisted of long-term improvements to Port property.

**Long term debt – modified cash basis.** At June 30, 2021 the Port’s long-term debt consists of revenue bonds, State of Oregon financing assistance, and three notes payable and totals \$3,184,172. All required debt payments were made, and management expects to make the required debt payments as they mature.

More detailed information concerning capital assets and long-term debt transactions can be found in the notes to the basic financial statements and supplemental schedules.

**Resources**

There are no restrictions, commitments or other limitations that significantly affect the availability of fund resources for future use in ongoing Port operations.



**Figure 1. Revenues from Port Operations**



**Figure 2. Budget Estimates for Port Operations**

**Factors Affecting Financial Condition – Local Economy**

**Marina - Basins 1 & 2.** FEMA disasters DR-4432 February 24, 2019, storm damage and DR-4452 April 6, 2019, storm damage was approved to begin engineering and permitting for both disasters. FEMA combined both projects for engineering and permitting into one account because of similar work activities. These disasters damaged the Basin 2 slopes and caused more sediment accumulation in both Basins 1 & 2. The Port provided FEMA preliminary construction drawings and budget for approval and the review continued through the end on this fiscal year. If FEMA continues to delay the repairs, more Port docks could become unusable causing financial issues.



**Photo 1. Closed Basin 2 C Dock**

The Port will continue to spend resources rebuilding old docks in Basin 2. Approximately half of Basin 2 docks are over 45 years old and need major restoration work and/or replacement.

Basin 2 C Dock (Photo 1) continues to be out of service due to failing slopes and the need for dredging. At low tide, the docks bottom out causing damage to the docks and makes them unsafe to use.

**Fuel Dock.** The fuel dock is a valuable resource to the commercial fleet and recreational vessels. While the fuel dock does not supply much revenue for the Port, it does supply support of other revenue generating sources.

The Port completed the refurbishing / repairs to the fuel, transient and work docks (Photos 2 – 5). Completed work will allow the Port to continue receiving revenues from customers buying fuel and moorage on the transient dock.



**Photo 2. New Transient Dock Piling**



**Photo 3. New Work Dock Piling**



**Photo 4. New Fuel Dock Ramp**



**Photo 5. New Restoration Work**

**Beachfront RV Park.** RV Park continues to provide the Port with valuable revenue to pay outstanding debts, maintenance of facilities and other related operations. The Port secured a private loan to fund the rebuilding of the restroom, installing more front row RV sites and upgrading the utilities. Within the FEMA Project, plans are being made to use the dredging spoils to shape and create more RV sites on the underutilize Port property called the Kite Field.



**Photo 6. New Block Seawall**

The Port installed a 1,400-foot-long seawall along its southerly facing beach (Photo 6). The seawall consists of 2' high concrete interlocking blocks that will reduce storm related wave damage to the RV Park. The seawall also created a safe walkway along the beachfront for pedestrians. New beach warning signs, parking stalls and beach access were also installed.

The main RV Park restroom and showers were refurbished and reopened to the public. Construction drawings and permitting for the new RV sites and upgrade utilities continued through the end of the fiscal year. Construction upgrades are scheduled to be completed in the next fiscal year. During the construction, RV sites will be closed which may impact the financial projections.

**Commercial Leases.** Commercial leases continue to provide the Port with valuable revenue to pay outstanding debts, maintenance of Port facilities and other Port related operations. Port is a landlord to thirty-four (34) tenants throughout the Port. Types of leases range from retail stores, restaurants, warehouse shop/storage, land rental and commercial receiving docks.

State COVID-19 mandates continued to alter how employers conduct their business. Financial effects from the mandates will not be fully understood until the end of the fiscal year. Financial predictions from the leases are not expected to be impacted.

**Boat Yard.** The Port has leased out the boat repair space and the warehouse building to a private boat repair business. Port staff operates the 50-ton travel lift for handling boats to be repaired and/or loaded or off loaded from semi-trucks for the private business. Revenue is generated by handling boats for the private business and leasing the ground and building space. The Port continues to use the boat yard areas not leased for its operations.

The travel lift ramp continues to be impacted by storm flow sediment reducing the effectiveness of haul-outs to only during high tides (Photo 7). As a result, reducing the haul out activities and possible revenues. The FEMA project is scheduled to remove the sediment when approved.



**Photo 7. Sediment Impacts to Travel Lift**



**Photo 8. Port Shop & Operations**

The Port Shop and operations was moved near the retail area which handles waste oil facility for mariners, equipment and material storage, and trash. Two new offices were built in the Port Shop with COVID relief funds to meet the new guidelines reducing the number of employees working in the same office space.



**Port Office and Operations.** The Port continues following the DEQ 1200-Z NPDES Industrial Storm Water Permit and remains under Tier 1 guidelines. Storm water tests continue to show contaminants from the industrial zones from the boat yard and gear storage. The Port has taken steps to reduce the contaminants, but the tests are still failing the State's benchmarks. Plans are being made to change the terrain with dredging spoils under the FEMA disasters to improve all storm water issues. The changes will have impacts to the current gear and boat storage capacities reducing potential storage revenues.

The Port continues to pay its debts on time and has increased payments to recoup on missed payments during the 2011 Tsunami disaster rebuilding. Plans are being made with Business Oregon to pay off the debt by the end of the terms. COVID and other State natural disasters have slowed the process to complete the restructuring plan.

Infrastructure maintenance and repairs will continue to be on the forefront of the budgeting process. Possible federal funding for wastewater treatment plant may happen during the FY 2021-22 which will require 20% matching. The wastewater treatment plant would secure the fish processing plant operation for the entirety of the lease (30 years). The fish processing plant currently operates under a temporary discharge permit which could end at some point in the near future.

### Financial Policies

The Port adopted a Financial Management Policy that communicates the general management and financial policies established by the Port of Brookings Harbor Board of Commissioners in order to ensure the Port complies with applicable laws and regulations and operates in a manner consistent with the organization's mission statement and strategic vision.

**Strategic Business Plan.** The Port has met the Strategic Business Plan recommendation of having the General Fund maintain an operating reserve of 90 days of expenditures. The Port has plans to meet the dredging goals using the FEMA Project. Under the FEMA Project, the Port will purchase a dredge machine and create a disposal site on Port property. At the end of the FEMA Project, the Port will own and operate the dredge to meet the needs of the Port.

### Acknowledgements

The preparation of this report could not have been accomplished without the commitment and dedication of the Financial Officer and CPA. Credit must also be given to the Board of Commissioners for their leadership and unfailing support for maintaining the highest standards of professionalism in the management of the Port of Brookings Harbor and finances. We also express our appreciation to the Port Budget Committee for their participation in approving the annual operating budget.

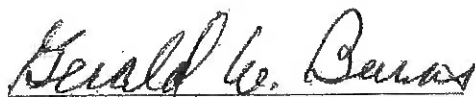
Respectfully submitted,

### **Port Profile and Governance Information**

  
\_\_\_\_\_  
Gary DeKlinger, Port Manager

  
\_\_\_\_\_  
Kim Boom, Financial Officer

### **Financial Information and Analysis**

  
\_\_\_\_\_  
Gerald W. Burns, CPA, CGMA



## Port of Brookings Harbor

16330 Lower Harbor Road / PO Box 848  
Brookings, Oregon 97415  
Phone (541) 469-2218  
Fax (541) 359-3999  
[www.portofbrookingsharbor.com](http://www.portofbrookingsharbor.com)

**Board of Commissioners**  
Richard Heap, President  
Joseph Speir, Vice-President  
Sharon Hartung, Secretary/Treasurer  
Kenneth Range  
Larry Jonas

### BOARD OF COMMISSION

Position Number	Name and Address	Term Starts	Term Ends
1	Joseph Speir – Vice President P.O. Box 651 Brookings, OR 97415 Mobile Phone: (541) 661-0757 Email: <a href="mailto:joe@portofbrookingsharbor.com">joe@portofbrookingsharbor.com</a>	July 1, 2019	June 30, 2021
2	Sharon Hartung – Secretary/Treasurer 97865 Chilcote Lane Brookings, OR 97415 Home Phone: (541) 469-4633 Email: <a href="mailto:sharon@portofbrookingsharbor.com">sharon@portofbrookingsharbor.com</a>	July 1, 2019	June 30, 2023
3	VACANT	July 1, 2019	June 30, 2023
4	Richard Heap – President 95975 N Brookside Dr. Brookings, OR 97415 Mobile Phone: (541) 661-7078 Email: <a href="mailto:richard@portofbrookingsharbor.com">richard@portofbrookingsharbor.com</a>	July 1, 2019	June 30, 2021
5	Kenneth Range – Board Member 96197 Cape Ferrelo Road Brookings, OR 97415 Mobile Phone: (541) 661-1247 Email: <a href="mailto:ken@portofbrookingsharbor.com">ken@portofbrookingsharbor.com</a>	July 1, 2019	June 30, 2021

#### **Registered Agent**

Gary Dehlinger, Port Manager  
P.O. Box 848  
Brookings, Oregon 97415  
Email: [portmanager@portofbrookingsharbor.com](mailto:portmanager@portofbrookingsharbor.com)



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### **Board of Commissioners**

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Joseph Speir, Vice-President  
Sharon Hartung, Secretary/Treasurer  
Kenneth Range  
Larry Jonas

## **ADMINISTRATION**

### **REGISTERED AGENT**

**Port Manager**  
Gary Dehlinger

**Harbormaster**  
Travis Webster

**Financial Officer**  
Kim Boom

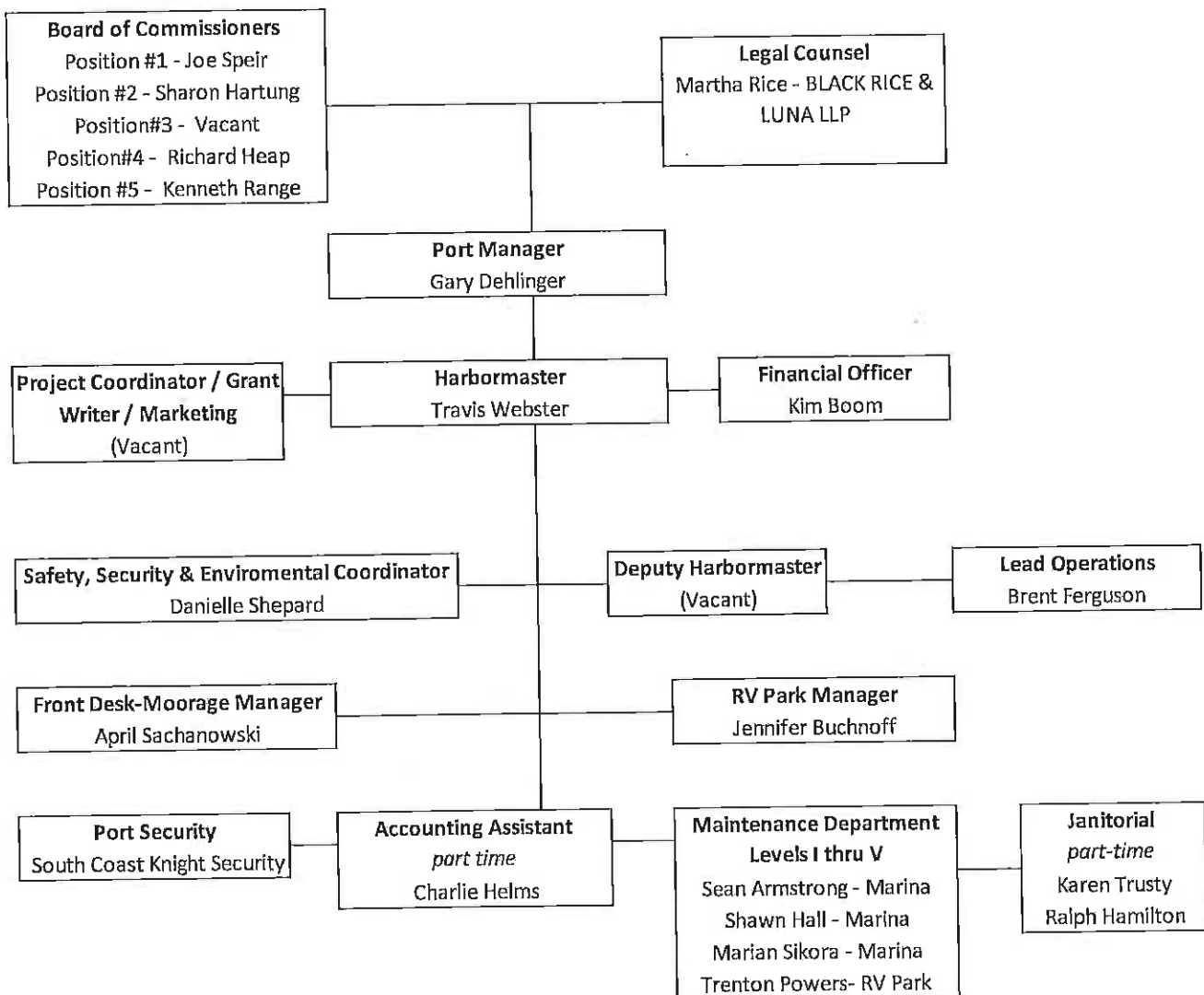


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Larry Jonas

## PORT of BROOKINGS HARBOR Organization Chart





## Port of Brookings Harbor

16330 Lower Harbor Road / PO Box 848  
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### Board of Commissioners

Richard Heap, President  
Joseph Speir, Vice-President  
Sharon Hartung, Secretary/Treasurer  
Kenneth Range  
Larry Jonas

## Port of Brookings Harbor Geographic Boundaries



### Brookings Area Special Districts

Community Library, Cemetery, Port

0 1.5 3 Miles



**FINANCIAL SECTION**

**Independent Auditor's Report**

# C. J. Huntsman, CPA, P.C.

Constance J. Huntsman  
Certified Public Accountant  
Admin@huntsmancpa.net

P.O. Box 569  
Coos Bay, OR 97420  
541-808-3080

Memberships  
American Institute of CPA's  
Oregon Society of CPA's

## INDEPENDENT AUDITOR'S REPORT

To the Board of Commissioners  
Port of Brookings Harbor  
Brookings, OR 97415

### **Report on the Financial Statements**

I have audited the accompanying modified cash basis financial statements of the governmental activities and each major fund of the Port of Brookings Harbor, Oregon, as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the Port's basic financial statements as listed in the table of contents.

### **Management's Responsibility for the Financial Statements**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the modified cash basis described in Note 1; this includes determining that the modified cash basis of accounting is an acceptable basis for the preparation of the financial statements in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the financial statements that are free from material misstatement, whether due to fraud or error.

### **Auditor's Responsibility**

My responsibility is to express opinions on these financial statements based on my audit. I conducted my audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, I express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used, and the reasonableness of significant accounting estimates, made by management, as well as evaluating the overall presentation of the financial statements.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinions.

### **Opinions**

In my opinion, the financial statements referred to above present fairly, in all material respects, the respective modified cash basis financial position of the governmental activities and each major fund of the Port of Brookings Harbor, Oregon, as of June 30, 2021, and the respective changes in modified cash basis financial position and the respective budgetary comparison statements for each major fund for the year then ended in accordance with the modified cash basis of accounting described in Note 1.



## **Emphasis of a Matter**

### *Basis of Accounting*

I draw attention to Note 1 of the financial statements, which describes the basis of accounting. The Port of Brookings Harbor, Oregon, prepares its financial statements on the modified cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. My opinions are not modified with respect to this matter.

## **Other Matters**

### *Supplementary and Other Information*

My audit was conducted for the purpose of forming opinions on the financial statements as a whole that collectively comprise the Port of Brookings Harbor's basic financial statements. The supplementary information, which includes the supplemental schedule of property tax transactions – modified cash basis, schedule of long-term debt principal and interest transactions, schedules of future cash requirements for payment of long-term debt for the revenue bond series 2000, combined IFA notes payable, and notes payable, along with introductory section of the Port's annual financial report and the trend information since adoption of the modified cash basis of accounting, all of which are listed in the table of contents, are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The supplemental schedule of property tax transactions – modified cash basis, schedule of long-term debt principal and interest transactions, schedules of future cash requirements for payment of long-term debt for the revenue bond series 2000, combined IFA notes payable, and notes payable, presented on pages 31 through 36, is the responsibility of management and was derived from, and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In my opinion, the supplemental information, as listed in the table of contents, is fairly stated, in all material respects, in relation to the basic financial statements as a whole on the basis of accounting described in Note 1.

The Introductory Section of the Port's annual financial report and the trend information since adoption of the modified cash basis of accounting, which accompany the financial statements, as listed in the table of contents, have not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, I do not express an opinion or provide any assurance on it.

## **Report on Other Legal and Regulatory Requirements**

### *Other Reporting Required by Oregon Minimum Standards*

In accordance with *Minimum Standards for Audits of Oregon Municipal Corporations*, I have issued my report dated December 8, 2021, on my consideration of the Port's compliance with certain provisions of laws and regulations, including the provisions of Oregon Revised Statutes as specified in Oregon Administrative Rules. The purpose of that report is to describe the scope of my testing of compliance and the results of that testing, and not to provide an opinion on compliance.



Constance J. Huntsman, CPA

December 8, 2021

**Basic Financial Statements**

**Government-wide Financial Statements**

**PORT OF BROOKINGS HARBOR**  
**CURRY COUNTY, OREGON**

**STATEMENT OF NET POSITION - MODIFIED CASH BASIS**  
**June 30, 2021**

---

	<b>Governmental Activities</b>
<b>Assets:</b>	
Cash and Investments	\$ 1,511,009
Employee Advances	101
Other Assets	-
	<hr/>
Total Assets	1,511,110
	<hr/>
<b>Liabilities:</b>	
Other Liabilities	37,042
Deferred Revenue	19,673
	<hr/>
Total Liabilities	56,715
	<hr/>
<b>Net Position:</b>	
Restricted for:	
Debt Service	125,111
	<hr/>
Committed for:	
Port Operations	532,465
Capital Projects	796,819
Total Committed	1,329,284
	<hr/>
Total Net Position	\$ 1,454,395
	<hr/> <hr/>

See accompanying notes to basic financial statements.

PORT OF BROOKINGS HARBOR  
CURRY COUNTY OREGON

STATEMENT OF ACTIVITIES - MODIFIED CASH BASIS  
For the Year Ended June 30, 2021

FUNCTIONS	PROGRAM REVENUES				NET (EXPENSES) REVENUES AND CHANGE IN NET POSITION
	EXPENSES	PORT SERVICES	SALVAGE SALES	GRANTS	
Governmental Activities					
Port Operations	\$ 2,174,710	\$ 2,756,764	\$ 1,475	\$ 780,632	\$ 1,364,161
Capital Outlay	891,630	-	-	-	(891,630)
Debt Service	620,193	-	-	-	(620,193)
Total Governmental Activities	<u>\$ 3,686,533</u>	<u>\$ 2,756,764</u>	<u>\$ 1,475</u>	<u>\$ 780,632</u>	<u>(147,662)</u>
		General Revenues			
		Property Taxes			255,917
		Interest			9,341
		Miscellaneous			32,987
		Total General Revenues			<u>298,245</u>
		Transfers			
		Operating Transfers In			1,329,095
		Operating Transfers Out			(1,329,095)
		Net Transfers			<u>-</u>
		Loan Proceeds			<u>700,000</u>
		Change In Net Position			850,583
		Net Position - Beginning			<u>603,812</u>
		Net Position - Ending			<u>\$ 1,454,395</u>

See accompanying notes to basic financial statements.

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**Fund Financial Statements**

**PORT OF BROOKINGS HARBOR  
CURRY COUNTY, OREGON**

**BALANCE SHEET - GOVERNMENTAL FUNDS  
MODIFIED CASH BASIS  
MAJOR GOVERNMENTAL FUNDS - GOVERNMENTAL ACTIVITIES  
June 30, 2021**

	General Fund	Debt Service Fund	Revenue Bond Fund	RV Park Debt Service Fund	Capital Projects Fund	Port Construction Fund	Reserve Fund	Total Governmental Funds
<b>ASSETS:</b>								
Cash and Investments	\$ 589,079	\$ 22,759	\$ 102,352	\$ -	\$ 40,431	\$ 569,449	\$ 186,939	\$ 1,511,009
Employee advances	101	-	-	-	-	-	-	101
<b>Total Assets</b>	<b><u>\$ 589,180</u></b>	<b><u>\$ 22,759</u></b>	<b><u>\$ 102,352</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 40,431</u></b>	<b><u>\$ 569,449</u></b>	<b><u>\$ 186,939</u></b>	<b><u>\$ 1,511,110</u></b>
<b>LIABILITIES AND FUND BALANCE:</b>								
<b>Liabilities:</b>								
Lodging tax payable	\$ 37,042	\$ -	\$ -	-	-	-	-	\$ 37,042
Deferred revenue	19,673	-	-	-	-	-	-	19,673
<b>Total Liabilities</b>	<b><u>56,715</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>56,715</u></b>
<b>Fund Balance:</b>								
Restricted	-	22,759	102,352	-	-	-	-	125,111
Committed	532,465	-	-	-	40,431	569,449	186,939	1,329,284
<b>Total Fund Balance</b>	<b><u>532,465</u></b>	<b><u>22,759</u></b>	<b><u>102,352</u></b>	<b><u>-</u></b>	<b><u>40,431</u></b>	<b><u>569,449</u></b>	<b><u>186,939</u></b>	<b><u>1,454,395</u></b>
<b>Total Liabilities and Fund Balance</b>	<b><u>\$ 589,180</u></b>	<b><u>\$ 22,759</u></b>	<b><u>\$ 102,352</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 40,431</u></b>	<b><u>\$ 569,449</u></b>	<b><u>186,939</u></b>	<b><u>\$ 1,511,110</u></b>

See accompanying notes to basic financial statements.

**PORT OF BROOKINGS HARBOR  
CURRY COUNTY, OREGON**

**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
MODIFIED CASH BASIS  
MAJOR GOVERNMENTAL FUNDS - GOVERNMENTAL ACTIVITIES  
For the Year Ended June 30, 2021**

	General Fund	Debt Service Fund	Revenue Bond Fund	RV Park Improvement Fund	Capital Projects Fund	Port Construction Fund	Reserve Fund	Total Governmental Funds
<b>REVENUES</b>								
Property Taxes	\$ 255,917	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 255,917
Charges for Port Services	2,756,764	-	-	-	-	-	-	2,756,764
Salvage Sales	1,475	-	-	-	-	-	-	1,475
Grants	104,786	-	-	-	675,846	-	-	780,632
Interest	2,021	549	698	-	-	4,699	1,374	9,341
Miscellaneous	32,987	-	-	-	-	-	-	32,987
<b>TOTAL REVENUES</b>	<b>3,153,950</b>	<b>549</b>	<b>698</b>	<b>-</b>	<b>675,846</b>	<b>4,699</b>	<b>1,374</b>	<b>3,837,116</b>
<b>EXPENDITURES</b>								
Current								
Port Operations	2,174,710	-	-	-	-	-	-	2,174,710
Capital Outlay	61,370	-	-	-	711,010	119,250	-	891,630
Debt Service	-	437,165	130,120	52,908	-	-	-	620,193
<b>TOTAL EXPENDITURES:</b>	<b>2,236,080</b>	<b>437,165</b>	<b>130,120</b>	<b>52,908</b>	<b>711,010</b>	<b>119,250</b>	<b>-</b>	<b>3,686,533</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>917,870</b>	<b>(436,616)</b>	<b>(129,422)</b>	<b>(52,908)</b>	<b>(35,164)</b>	<b>(114,551)</b>	<b>1,374</b>	<b>150,583</b>
<b>OTHER FINANCING SOURCES (USES)</b>								
Operating Transfers In	-	364,681	130,116	52,908	73,095	684,000	24,295	1,329,095
Operating Transfers Out	(1,329,095)	-	-	-	-	-	-	(1,329,095)
Loan Proceeds	700,000	-	-	-	-	-	-	700,000
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>(629,095)</b>	<b>364,681</b>	<b>130,116</b>	<b>52,908</b>	<b>73,095</b>	<b>684,000</b>	<b>24,295</b>	<b>700,000</b>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES</b>	<b>288,775</b>	<b>(71,935)</b>	<b>694</b>	<b>-</b>	<b>37,931</b>	<b>569,449</b>	<b>25,669</b>	<b>850,583</b>
<b>FUND BALANCE, July 1, 2020</b>	<b>243,690</b>	<b>94,694</b>	<b>101,658</b>	<b>-</b>	<b>2,500</b>	<b>-</b>	<b>161,270</b>	<b>603,812</b>
<b>FUND BALANCE, June 30, 2021</b>	<b>\$ 532,465</b>	<b>\$ 22,759</b>	<b>\$ 102,352</b>	<b>\$ -</b>	<b>\$ 40,431</b>	<b>\$ 569,449</b>	<b>\$ 186,939</b>	<b>\$ 1,454,395</b>

See accompanying notes to the basic financial statements

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## Governmental Funds

### Governmental Activities

#### General Fund

The **General Fund** accounts for the administration and Port operation. Principal sources of revenue consist of property taxes, charges for Port operations services, grants from other agencies, and interest earnings. Major expenditures are for personnel services, operating supplies, repairs and maintenance, and professional contracted services relating to the administration and Port operations and capital outlay for equipment.

#### Debt Service Funds

The **Debt Service Fund** is used to account for the principal and interest paid on notes payable relating to equipment purchases and various improvement to Port properties. Resources are provided by operating transfers from the General Fund and interest earnings.

The **Revenue Bond Fund** is used to account for principal and interest payments on the revenue bond. Resources are provided by operating transfers from the General Fund and interest earnings.

The **RV Park Improvement Debt Service Fund** is used to account for principal and interest payments on the note payable to Umpqua Bank. Resources are provided by operating transfers from the General Fund and interest earnings.

#### Capital Projects Funds

The **Capital Projects Fund** is used to account for expenditures on major construction and improvement projects of the Port. Resources are provided by capital grants, loans and operating transfers from the General Fund.

The **Port Construction Fund** is used to account for expenditures relating to major construction projects of the Port. Resources are provided by operating transfers from the General Fund.

#### Reserve Fund

The **Reserve Fund** was established by Resolution No. 307 to accumulate funds to pay for dock maintenance and future dock replacement. Resources are provided by operating transfers from the General Fund.

**PORT OF BROOKINGS HARBOR  
CURRY COUNTY, OREGON**

**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
MODIFIED CASH BASIS - BUDGET AND ACTUAL  
For the Year Ended June 30, 2021**

GENERAL FUND

	Original Budget	Final Budget	Actual	Final Budget Variance
<b>REVENUES</b>				
Property Taxes	\$ 239,500	\$ 254,500	\$ 255,917	\$ 1,417
Charges for Port Services	2,766,215	2,675,000	2,756,764	81,764
Salvage Sales	6,000	6,000	1,475	(4,525)
Grants	-	105,000	104,786	(214)
Interest	3,570	2,500	2,021	(479)
Miscellaneous	29,652	50,000	32,987	(17,013)
<b>TOTAL REVENUES</b>	<u>3,044,937</u>	<u>3,093,000</u>	<u>3,153,950</u>	<u>60,950</u>
<b>EXPENDITURES</b>				
Current				
Port Operations				
Personnel Services	660,075	776,554	723,714	52,840
Materials and Services	1,708,495	1,578,772	1,450,996	127,776
Total Current	<u>2,368,570</u>	<u>2,355,326</u>	<u>2,174,710</u>	<u>180,616</u>
Capital Outlay	715,000	66,000	61,370	4,630
Operating Contingency	35,000	76,363	-	76,363
<b>TOTAL EXPENDITURES :</b>	<u>3,118,570</u>	<u>2,497,689</u>	<u>2,236,080</u>	<u>261,609</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<u>(73,633)</u>	<u>595,311</u>	<u>917,870</u>	<u>322,559</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating Transfers In	-	-	-	-
Operating Transfers Out	(656,367)	(1,334,311)	(1,329,095)	5,216
Loan Proceeds	715,000	700,000	700,000	-
<b>TOTAL OTHER FINANCIAL SOURCES (USES)</b>	<u>58,633</u>	<u>(634,311)</u>	<u>(629,095)</u>	<u>5,216</u>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES</b>	<u>(15,000)</u>	<u>(39,000)</u>	<u>288,775</u>	<u>327,775</u>
<b>FUND BALANCE, July 1, 2020</b>	<u>60,000</u>	<u>319,000</u>	<u>243,690</u>	<u>(75,310)</u>
<b>FUND BALANCE, June 30, 2021</b>	<u>\$ 45,000</u>	<u>\$ 280,000</u>	<u>\$ 532,465</u>	<u>\$ 252,465</u>

PORT OF BROOKINGS HARBOR  
CURRY COUNTY, OREGON

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
MODIFIED CASH BASIS - BUDGET AND ACTUAL  
For the Year Ended June 30, 2021

DEBT SERVICE FUND

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Final Budget Variance</u>
<b>REVENUES</b>				
Interest	\$ 1,500	\$ 1,500	\$ 549	\$ (951)
<b>TOTAL REVENUES</b>	<u>1,500</u>	<u>1,500</u>	<u>549</u>	<u>(951)</u>
<b>EXPENDITURES</b>				
Debt Service				
Principal	394,699	428,670	421,805	6,865
Interest	32,548	12,113	15,360	(3,247)
<b>TOTAL EXPENDITURES</b>	<u>427,247</u>	<u>440,783</u>	<u>437,165</u>	<u>3,618</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<u>(425,747)</u>	<u>(439,283)</u>	<u>(436,616)</u>	<u>2,667</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating Transfers In	427,247	368,283	364,681	(3,602)
Operating Transfers Out	-	-	-	-
<b>TOTAL OTHER FINANCIAL SOURCES (USES)</b>	<u>427,247</u>	<u>368,283</u>	<u>364,681</u>	<u>(3,602)</u>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES</b>	1,500	(71,000)	(71,935)	(935)
<b>FUND BALANCE, July 1, 2020</b>	23,602	96,102	94,694	(1,408)
<b>FUND BALANCE, June 30, 2021</b>	<u>\$ 25,102</u>	<u>\$ 25,102</u>	<u>\$ 22,759</u>	<u>\$ (2,343)</u>

**PORT OF BROOKINGS HARBOR  
CURRY COUNTY, OREGON**

**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
MODIFIED CASH BASIS - BUDGET AND ACTUAL  
For the Year Ended June 30, 2021**

<u>REVENUE BOND FUND</u>				
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Final Budget Variance</u>
<b>REVENUES</b>				
Interest	\$ 2,000	\$ 2,000	\$ 698	\$ (1,302)
<b>TOTAL REVENUES</b>	<u>2,000</u>	<u>2,000</u>	<u>698</u>	<u>(1,302)</u>
<b>EXPENDITURES</b>				
Debt Service				
Principal	76,112	76,112	76,091	21
Interest	54,008	54,008	54,029	(21)
<b>TOTAL EXPENDITURES</b>	<u>130,120</u>	<u>130,120</u>	<u>130,120</u>	<u>-</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<u>(128,120)</u>	<u>(128,120)</u>	<u>(129,422)</u>	<u>(1,302)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating Transfers In	130,120	130,120	130,116	(4)
Operating Transfers Out	-	-	-	-
<b>TOTAL OTHER FINANCIAL SOURCES (USES)</b>	<u>130,120</u>	<u>130,120</u>	<u>130,116</u>	<u>(4)</u>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES</b>	2,000	2,000	694	(1,306)
<b>FUND BALANCE, July 1, 2020</b>	98,395	98,395	101,658	3,263
<b>FUND BALANCE, June 30, 2021</b>	<u>\$ 100,395</u>	<u>\$ 100,395</u>	<u>\$ 102,352</u>	<u>\$ 1,957</u>

PORT OF BROOKINGS HARBOR  
CURRY COUNTY, OREGON

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
MODIFIED CASH BASIS - BUDGET AND ACTUAL  
For the Year Ended June 30, 2021

RV PARK IMPROVEMENT DEBT SERVICE FUND

	Original Budget	Final Budget	Actual	Final Budget Variance
<b>REVENUES</b>				
Interest	\$	-	-	-
<b>TOTAL REVENUES</b>		-	-	-
<b>EXPENDITURES</b>				
Debt Service				
Principal		34,540	34,538	2
Interest		18,368	18,370	(2)
<b>TOTAL EXPENDITURES</b>		52,908	52,908	-
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>		(52,908)	(52,908)	-
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating Transfers In		52,908	52,908	-
Operating Transfers Out		-	-	-
<b>TOTAL OTHER FINANCIAL SOURCES (USES)</b>		52,908	52,908	-
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES</b>		-	-	-
<b>FUND BALANCE, July 1, 2020</b>		-	-	-
<b>FUND BALANCE, June 30, 2021</b>	\$	-	-	-

PORT OF BROOKINGS HARBOR  
CURRY COUNTY, OREGON

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
MODIFIED CASH BASIS - BUDGET AND ACTUAL  
For the Year Ended June 30, 2021

CAPITAL PROJECTS FUND

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Final Budget Variance</u>
<b>REVENUES</b>				
Grants	\$ 4,049,825	\$ 676,000	\$ 675,846	\$ (154)
Interest	-	-	-	-
<b>TOTAL REVENUES</b>	<u>4,049,825</u>	<u>676,000</u>	<u>675,846</u>	<u>(154)</u>
<b>EXPENDITURES</b>				
Capital Outlay	4,124,825	751,000	711,010	39,990
<b>TOTAL EXPENDITURES</b>	<u>4,124,825</u>	<u>751,000</u>	<u>711,010</u>	<u>39,990</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<u>(75,000)</u>	<u>(75,000)</u>	<u>(35,164)</u>	<u>39,836</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating Transfers In	75,000	75,000	73,095	(1,905)
Operating Transfers Out	-	-	-	-
<b>TOTAL OTHER FINANCIAL SOURCES (USES)</b>	<u>75,000</u>	<u>75,000</u>	<u>73,095</u>	<u>(1,905)</u>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES</b>	-	-	37,931	37,931
<b>FUND BALANCE, July 1, 2020</b>	2,500	2,500	2,500	-
<b>FUND BALANCE, June 30, 2021</b>	<u>\$ 2,500</u>	<u>\$ 2,500</u>	<u>\$ 40,431</u>	<u>\$ 37,931</u>

**PORT OF BROOKINGS HARBOR  
CURRY COUNTY, OREGON**

**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
MODIFIED CASH BASIS - BUDGET AND ACTUAL  
For the Year Ended June 30, 2021**

**PORT CONSTRUCTION FUND**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Final Budget Variance</u>
<b>REVENUES</b>				
Interest	\$ -	\$ 5,000	\$ 4,699	\$ (301)
<b>TOTAL REVENUES</b>	<u>-</u>	<u>5,000</u>	<u>4,699</u>	<u>(301)</u>
<b>EXPENDITURES</b>				
Capital Outlay	-	689,000	119,250	569,750
<b>TOTAL EXPENDITURES</b>	<u>-</u>	<u>689,000</u>	<u>119,250</u>	<u>569,750</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<u>-</u>	<u>(684,000)</u>	<u>(114,551)</u>	<u>569,449</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating Transfers In	-	684,000	684,000	-
Operating Transfers Out	-	-	-	-
<b>TOTAL OTHER FINANCIAL SOURCES (USES)</b>	<u>-</u>	<u>684,000</u>	<u>684,000</u>	<u>-</u>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES</b>	<u>-</u>	<u>-</u>	<u>569,449</u>	<u>569,449</u>
<b>FUND BALANCE, July 1, 2020</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>FUND BALANCE, June 30, 2021</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 569,449</u>	<u>\$ 569,449</u>

PORT OF BROOKINGS HARBOR  
CURRY COUNTY, OREGON

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
MODIFIED CASH BASIS - BUDGET AND ACTUAL  
For the Year Ended June 30, 2021

RESERVE FUND

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Final Budget Variance</u>
<b>REVENUES</b>				
Interest	\$ 3,000	\$ 3,000	\$ 1,374	\$ (1,626)
<b>TOTAL REVENUES</b>	<u>3,000</u>	<u>3,000</u>	<u>1,374</u>	<u>(1,626)</u>
<b>EXPENDITURES</b>				
Capital Outlay	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<u>3,000</u>	<u>3,000</u>	<u>1,374</u>	<u>(1,626)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating Transfers In	24,000	24,000	24,295	295
Operating Transfers Out	-	-	-	-
<b>TOTAL OTHER FINANCIAL SOURCES (USES)</b>	<u>24,000</u>	<u>24,000</u>	<u>24,295</u>	<u>295</u>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES</b>	<u>27,000</u>	<u>27,000</u>	<u>25,669</u>	<u>(1,331)</u>
<b>FUND BALANCE, July 1, 2020</b>	130,000	130,000	161,270	31,270
<b>FUND BALANCE, June 30, 2021</b>	<u>\$ 157,000</u>	<u>\$ 157,000</u>	<u>\$ 186,939</u>	<u>\$ 29,939</u>



**Notes to Basic Financial Statements**

**PORT OF BROOKINGS HARBOR  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2021**

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**Financial reporting entity**

The Port of Brookings Harbor (“the Port”) financial reporting entity is composed solely of the primary government. In determining the financial reporting entity, the Port considered all provisions of applicable accounting standards. Although there are various other governmental agencies and special service entities which provide services within the Port’s boundaries, the Port is not financially accountable for any of these entities and accordingly, their financial information is not included in these financial statements. There are no other entities for which the Port has responsibility, exercises control or is financially accountable.

The Port of Brookings Harbor was approved by the voters at a special election in 1956. The Port is organized and operates under the laws of the State of Oregon pertaining to Port districts. The Port provides port services and facilities to recreational and commercial users on the southern Oregon coast. A five-member Board of Commissioners governs of its operations.

The Port has a permanent tax rate of \$0.1316 cents per \$1,000 of assessed property value that is levied each year on all taxable property within the Port boundaries. The Port District includes the areas of the City of Brookings, the neighboring community of Harbor and surrounding unincorporated areas of Curry County. The estimated population of those living in the Port District boundaries is 11,000.

**Government-Wide Financial Statements**

The Statement of Net Position and Statement of Activities report information about the reporting government as a whole. They include all funds of the reporting entity. These statements distinguish between governmental and business-type activities. Governmental activities are generally financed through taxes, intergovernmental revenues, and both exchange and non-exchange revenues. Business-type activities are financed in whole or part by fees charged to external parties for goods and services. The Port reports only governmental activities.

The government-wide financial statements are reported on a modified cash basis of accounting. The modified cash basis of accounting used is based on the recording of cash and cash equivalents, and changes therein, and only recognizes revenues, expenses, assets, and liabilities resulting from cash transactions, adjusted for modifications that have substantial support in generally accepted accounting principles. While there is no standard setting body that establishes accounting standards for the modified cash basis of accounting, both the Government Finance Officers Association (GFOA) and the American Institute of CPAs (AICPA) publish guidance and example materials used in preparing modified cash basis financial statements. The Port used these application materials published by the GFOA and the AICPA in preparing these financial statements. Generally accepted accounting principles are defined by the Governmental Accounting Standards Board (GASB) through their pronouncements.

This modified cash basis of accounting differs from generally accepted accounting principles in that not all GASB pronouncements apply to the presentation and disclosures contained in financial statements. Only

**PORT OF BROOKINGS HARBOR**  
**NOTES TO FINANCIAL STATEMENTS**  
**June 30, 2021**

**NOTE 1 – SIGNIFICANT ACCOUNTING POLICIES (Continued)**

cash and items that involve the receipt or disbursement of cash during the fiscal year are recognized, except for the following modifications:

- (1) Interfund receivables and payables that arise from transactions and events involving cash are recognized;
- (2) Assets that normally convert to cash that arise from transactions and events involving cash are recognized;
- (3) Liabilities for cash (or cash equivalents) held on behalf of others, held in escrow, or received in advance of being earned or meeting eligibility requirements are recognized.

As a result of the use of this modified cash basis of accounting, certain transactions are not recorded or presented in the basic financial statements. For example, accounts receivable and revenue for billed or provided services that have not been collected in cash are not accrued as revenue or receivables. Additionally, capital assets such as property, equipment, and infrastructure are not reported and long-term liabilities such as debt and compensated absences are also not reported in the basic financial statements. However, any long-term liabilities and compensated absences are described in the notes to the basic financial statements.

The modified cash basis of accounting is an acceptable accounting framework recognized by Oregon law for use by local governments.

**Basis of presentation - government-wide financial statements**

While separate government-wide and fund financial statements are presented they are interrelated. The governmental activities column incorporates data from the governmental funds. Separate basic financial statements are provided for each of the Port's individual funds.

The government-wide financial statements are presented on the modified cash basis of accounting.

**Basis of presentation - fund financial statements**

The fund financial statements provide information about the Port's funds. Separate statements for each fund are presented. The emphasis of fund financial statements is on major funds, and each is displayed in a separate column. Under GASB pronouncements, a fund is considered major if it is the primary operating fund of the District or if total assets, liabilities, revenues, or expenditures of that individual governmental fund are at least 10% of the total for all governmental funds. A fund can also be considered major if the governing body – the Port Board of Commissioners - chooses to do so. Funds that are not major funds are aggregated and reported as nonmajor funds. The fund financial statements are also presented on the modified cash basis of accounting. There are no nonmajor funds.

**PORT OF BROOKINGS HARBOR  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2021**

**NOTE 1 – SIGNIFICANT ACCOUNTING POLICIES (Continued)**

The Port reports the following major governmental funds:

**General Fund** – Used to account for financial resources of the Port not accounted for in any other fund. Principal sources of revenue consist of property taxes, charges for Port services, grants from other agencies and interest earnings. Major expenditures are for personnel services, operating supplies, repairs and maintenance, utilities and professional contracted services relating to administration and Port operations. Expenditures also include capital outlay for equipment.

**Debt Service Fund** – Used to account for the principal and interest paid on notes payable relating to equipment purchases and improvements to Port properties. Resources are provided by operating transfers from the General Fund and interest earnings.

**Revenue Bond Fund** – Used to account for principal and interest paid on the revenue bond. Resources are provided by operating transfers from the General Fund and interest earnings.

**RV Park Improvement Loan Fund** – Used to account principal and interest on the improvement loan. Resources are provided by operating transfers from the General Fund and interest earnings.

**Capital Projects Fund** – Used to account for expenditures relating to major construction and improvement projects of the Port. Resources are provided by capital grants, loans and operating transfers from the General Fund.

**Port Construction Fund** – Used to account for expenditures relating to major construction and improvement projects of the Port. Resources are provided by operating transfers from the General Fund.

**Reserve Fund** - Used to provide future resources for major dock repairs and replacements. Resources are provided by operating transfers from the General Fund and interest earnings. This fund was established under the provisions of Oregon Local Budget Law by Port Resolution 307.

**Assets, liabilities and net position/fund balance –**

**Cash** - The Port's cash is considered to be cash on hand, demand deposits, and savings accounts. There are no cash equivalents.

The Port deposits cash in checking and money market accounts at a local bank approved by the Oregon State Treasurer. The bank maintains depository insurance under the federal depository insurance program and participates in the State of Oregon collateral pool sufficient to cover the Port's cash deposits as required by Oregon law.

The Port also maintains accounts with the Oregon Local Investment Pool managed by the Oregon State Treasurer.

**PORT OF BROOKINGS HARBOR**  
**NOTES TO FINANCIAL STATEMENTS**  
**June 30, 2021**

**NOTE 1 – SIGNIFICANT ACCOUNTING POLICIES (Continued)**

The Port maintains an account with the Curry County Treasurer for the purpose of receiving the Port's share of property taxes. Property tax collections are generally transferred to the Port's general checking account within a few weeks of collection.

**Net position flow assumption** - Sometimes the Port will fund outlays for a particular purpose from both restricted and unrestricted resources. In order to calculate the amounts to report as restricted - net position and unrestricted - net position in the government-wide financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the Port's policy to consider restricted - net position to have been depleted before unrestricted - net position is applied.

**Restricted net position** – Consists of net assets with constraints placed on the use either by (1) external groups such as creditors, grantors, contributors, or laws and regulations of other governments; or (2) law through constitutional provisions or enabling legislation.

**Unrestricted net position** – Consists of all other net assets that do not meet the definition of “restricted”.

**Fund balance policies** - Fund balance of the governmental funds is reported in various categories based on the nature of any limitations requiring the use of resources for specific purposes. The Port itself can establish limitations on the use of resources through either a commitment (committed fund balance) or an assignment (assigned fund balance).

The committed fund balance classification includes amounts that can be used only for the specific purposes determined by a formal action of the Port's highest level of decision-making authority. The Port Board of Commissioners is the highest level of decision-making authority for the Port that can, by adoption of a resolution prior to the end of the fiscal year, commit fund balance. Once adopted, the limitation imposed by the resolution remains in place until a similar action is taken (the adoption of another resolution) to remove or revise the limitation.

Amounts, if any, in the assigned fund balance classification are intended to be used by the Port for specific purposes but do not meet the criteria to be classified as committed. The Board of Commissioners by resolution directs the Port Manager to assign fund balance. The Board of Commissioners may also assign fund balance - as it does when it appropriates fund balance to cover a gap between estimated revenue and appropriations in the subsequent year's appropriated budget. Unlike commitments, the constraints upon resources resulting from assignments are more easily removed or modified.

**Fund financial statements** – Governmental fund equity is classified as fund balance. As an approximate measure of liquidity, fund balance is similar to the working capital of a private-sector business. As such, there are limitations that may be placed on the use of fund balance resources. The various components of fund balance are designed to indicate the nature of such limitations. Financial statements of governmental funds report up to five components of fund balance.

**PORT OF BROOKINGS HARBOR**  
**NOTES TO FINANCIAL STATEMENTS**  
**June 30, 2021**

**NOTE 1 – SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**Non-spendable fund balance** - Inherently non-spendable resources are, because of their form, unable to be spent, or must remain intact.

**Restricted fund balance** - Externally enforceable limitations on resource use have been imposed by creditors, grantors, contributors, laws and regulations of other governments or by through constitutional provisions or enabling legislation.

**Committed fund balance** - Self-imposed limitations on spending set by the Board of Commissioners prior to the end of the fiscal year by formal action – a resolution - that requires formal action to remove such self-imposed restrictions.

**Assigned fund balance** - Self-imposed limitation resulting from intended use established by the Board of Commissioners such as through the adoption of the Port budget. No other body or official can assign fund balance.

**Unassigned fund balance** - Residual net resources the expenditure of which has not been limited in any way.

**Revenues, Expenditures and Expenses** – The Port's modified cash basis of accounting reports revenues, expenditures and expenses as appropriate.

**Government-wide statements** – In the Statement of Activities, modified cash basis revenues that are derived directly from each governmental activity or from parties outside the Port's taxpayers are reported as program revenues. Program revenues include fees for Port services charged to customers, and grants that are restricted to specific functions and activities. All other governmental revenues are reported as general. All taxes levied by the Port are classified general revenue as is miscellaneous revenue.

**Fund financial statements** – In the fund financial statements, revenues are reported by source and expenditures are reported as current, capital outlay, and debt service.

**Interfund balances and activities** – The Port's modified cash basis of accounting reports interfund fund transfers, balances and activities as appropriate.

**Government-wide financial statements** – In the process of aggregating the financial information for the government-wide financial statements interfund activity and balances are eliminated.

**Fund financial statements** – Interfund activity and balances within and among the governmental funds is reported in the fund financial statements as (1) interfund loans provided with a requirement for repayment are reported as interfund receivables and payables, and (2) interfund transfers where repayment is not expected are reported as transfers in and out.

**PORT OF BROOKINGS HARBOR**  
**NOTES TO FINANCIAL STATEMENTS**  
**June 30, 2021**

**NOTE 1 – SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**Significance** – As a local government, the Port is subject to various federal, state and local laws and regulations and contractual requirements. The more important, and potentially material, areas of compliance include the Port's budget and appropriations, cash deposit and investment accounts, collateralization of cash deposits and investments, long-term debt agreements, grant agreements and payroll.

**NOTE 2 – STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY**

**Budget and appropriations** – Oregon local governments are required by state law to budget all funds each year, except in the first year of operation.

A budget is prepared for all funds in accordance with the legal requirements set forth in the Oregon Local Budget Law and the modified cash basis of accounting. The funds included in the budget include all funds included in the fund financial statements. Budget appropriation amounts shown in the financial statements include the original and revised budget appropriations as approved by the Port Board of Commissioners. Oregon Local Budget Law does not allow management to change the adopted or supplemental budgets in any way. Appropriations are limited to a single fiscal year; therefore, all spending authority of the Port lapses as of year-end.

The Board of Commissioners made two changes to the adopted and appropriated 2020-21 budget during 2020-21. There were no over-expenditures of appropriations in the funds. This outcome is attributed to effective management control and Port Commission oversight.

**Cash and investments** – The Board of Commissioners has no deposit and investment policies that limit allowable deposits or investments or address specific deposit and investment risks. The Port complies with state statutes relating to deposits, investments and related risks.

Statutes authorize the Port to invest in its own bonds, legally issued general obligations of the United States and the states of Oregon, Washington, Idaho, or California, legally issued general obligation bonds of any city within the state of Oregon issued for utility services, open accounts, certificates of deposit and savings accounts of banks which maintain a head office in Oregon, bankers acceptances that are guaranteed by a qualified financial institution, certain other investments related to deferred compensation plans, and local government investment pools managed by the local county Treasurer or the state Treasurer.

The Port has selected a bank that is identified as an approved depository in the Oregon statutes. In accordance with Oregon law, deposits of municipal funds can only be deposited in approved financial institutions identified by the state of Oregon Treasurer. In addition, Oregon law requires that all deposits be covered by federal depository insurance and account balances in excess of the federal depository insurance be secured with acceptable collateral. All approved depositories participate in the collateral pool managed by the Treasurer of the state of Oregon who is the responsible official concerning all matters relating to collateral coverage.

**PORT OF BROOKINGS HARBOR  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2021**

**NOTE 2 – STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY (Continued)**

Deposits with financial institutions are in four bank demand deposit checking accounts and six accounts with the Local Government Investment Pool. At June 30, 2021, the bank balances were \$187,181 in the checking accounts, \$5,036 in money market accounts and \$1,341,921 in the Local Government Investment Pool deposit accounts. The bank accounts are covered by \$250,000 of federal depository insurance. In addition, the banks holding the deposits are approved by the state of Oregon Treasurer to receive deposits from local governments. As state approved depositories, the banks have pledged collateral to a state managed pool, considered sufficient by the state of Oregon Treasurer, to cover local government deposits in excess of the federal depository insurance. Since the Port's bank deposits at year-end were covered by federal depository insurance and were deposited in approved depositories, the Port is in compliance with state-mandated deposit insurance and collateral requirements at June 30, 2021.

**Long-term debt** - The Port's long-term debt includes a revenue bond payable to the United States Department of Agriculture, nine notes payable to the Oregon Business Development Department Infrastructure Financing Authority, two notes payable to private parties, one note payable to Umpqua Bank and compensated absences owed to employees.

**Property tax revenue** - The Port of Brookings Harbor levies a permanent tax rate property tax levy. By July 15 of each year, the Port certifies its property tax levies to Curry County, Oregon. Curry County makes all assessments of property value, and levies, collects, and distributes property taxes for all taxing districts within its boundaries.

Assessments of property values are as of July 1 of each year, and the taxes levied are a lien on the properties as of July 1 of the year levied. Taxes are payable in three installments, on November 15, February 15, and May 15, following the levy date and become delinquent May 15. The County pools all tax collections and makes distributions to taxing districts according to their pro-rata share of the total levy of each fiscal year for which collections are received.

Property tax receipts, resulting from modified cash basis transactions, are recognized as revenue when received. Uncollected property taxes are not reported on the modified cash basis of accounting.

**Laws, regulations, and contracts** - During the ordinary course of conducting operations and accounting for its fiscal affairs, the Port is subject to various laws, regulations, and contractual requirements. The Port has designed management controls that it believes assure compliance with those applicable laws, regulations, and contracts.

**NOTE 3 – DETAILED NOTES – ACCOUNT BALANCES/TRANSACTIONS**

**Cash** – At June 30, 2021, the Port's cash accounts consisted of the following:



**PORT OF BROOKINGS HARBOR  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2021**

**NOTE 3 – DETAILED NOTES – ACCOUNT BALANCES/TRANSACTIONS (Continued)**

		<u>Carrying Amounts</u>
Counter and Petty cash		\$ 1,847
Deposits:		
Bank checking accounts	\$ 162,205	
Bank money market accounts	5,036	
Local Government Investment Pool accounts	<u>1,341,921</u>	1,509,162
<b>Total cash</b>		<u>\$ 1,511,009</u>

Custodial risk of cash deposits in the Port's checking and savings accounts have been mitigated as they are fully insured or collateralized at June 30, 2021. The deposit in the bank money market account is subject to interest rate risk and remained in the less than 1% range during the fiscal year.

The Port's deposits in the Local Government Investment Pool ("LGIP") are subject to credit risk and interest rate risk, but not to concentration of credit risk, custodial risk or foreign currency risk. The LGIP itself is not rated, but the holdings of the LGIP are rated and those ratings met the requirements of the LGIP's investment policies. This is a deposit-type investment recorded at fair value with a less than three-month maturity. The interest rate changes each month; ranged from 1.30% to .60% and averaged .82% per month for the fiscal year.

**Transfers** - Transfers are used to move available resources from the General Fund to the debt service funds for debt service expenditures, and from the General Fund to the Capital Projects Fund as local match for various grant and loan fund projects and for costs ineligible for reimbursement.

Operating transfers between the Port's funds for the year ended June 30, 2021 are as follows:

<u>Fund</u>	<u>Transfer In</u>	<u>Transfer Out</u>
General Fund	\$ -	\$ 1,329,095
Debt Service Fund	364,681	-
Revenue Bond Fund	130,116	-
RV Park Loan Fund	52,908	-
Capital Projects Fund	73,095	-
Port Construction Fund	684,000	-
Reserve Fund	24,295	-
<b>Total All Funds</b>	<u>\$ 1,329,095</u>	<u>\$ 1,329,095</u>

**PORT OF BROOKINGS HARBOR**  
**NOTES TO FINANCIAL STATEMENTS**  
**June 30, 2021**

**NOTE 4 – OTHER INFORMATION**

**Risk management** - The Port is exposed to various risks of loss related to torts: theft of, damage to, and destruction of assets; errors and omissions; and natural disasters. The Port manages these risks by securing commercial insurance through a pooling arrangement managed by the Oregon Special Districts Association.

The purpose of the insurance pool is to realize lower premiums through a group purchase and the pooling does not extend to the actual claims liabilities which remain solely the responsibility of the participating members. Management believes that such insurance coverage is sufficient to preclude any significant uninsured losses. During the past three years settled claims have not exceeded this insurance coverage.

**Subsequent events** - No events have occurred subsequent to the end of the fiscal year through December 8, 2021, the date of the independent auditor's report that have had an adverse impact on the basic financial statements as of and for the year ended June 30, 2021 of the Port of Brookings Harbor.

**New accounting standards** - As described in Note 1 to these financial statements, generally accepted accounting principles (GAAP), as expressed in pronouncements of the Governmental Accounting Standards Board (GASB), may apply to Port's modified cash basis of accounting or to financial statement presentation and disclosures included in the Port's financial statements. During the 2020-21 year several new GASB pronouncements had effective dates deferred. None were applicable to the Port's modified cash basis of accounting.

**Accounting framework** – As explained in Note 1, the Port has adopted the modified cash basis as its accounting framework. While there is no standard setting body that establishes standards for the modified cash basis of accounting, guidance materials are available from the American Institute of Certified Public Accountants (AICPA) and the Government Finance Officers Association (GFOA) that assist in preparing financial statements that have general support in the United States. However, there are differences between the AICPA and GFOA modified cash basis of accounting guidance materials. A significant difference is that the AICPA guidance provides that capital asset costs and related depreciation, and long-term liabilities are reported on the government wide financial statements, while the GFOA guidance does not include the reporting of capital assets and long-term debt in the government wide financial statements. The AICPA accounting framework attempts to apply all Governmental Accounting Standards Board accounting standards within the context of cash transactions, where the GFOA accounting framework focuses on cash receipts and disbursements of the current fiscal year and disclosure of future cash disbursement obligations and commitments. Both AICPA and GFOA disclose capital assets and long-term debt in the notes to the financial statements.

**Property taxes and abatement** – The Oregon Constitution contains limits on property taxes for schools and non-school government operations. Property taxes for non-school operations are limited to \$10 for each \$1,000 of property market value. The limitation does not apply to taxes levied for principal and interest on general obligation bonds. A limit is also placed on the growth property values to no more than 3% per year, subject to certain exceptions – including the general obligation bonded debt. Oregon Revised Statutes allow

**PORT OF BROOKINGS HARBOR  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2021**

**NOTE 4 – OTHER INFORMATION (Continued)**

property tax abatements through various state programs that reduce levied property taxes. Such abatements are generally related to economic development. Based on information provided by Curry County, there are no material or significant property tax abatements currently in effect that reduce the Port's annual property tax levy.

**Port as lessor** – The Port owns and leases certain properties to independent commercial businesses under long-term noncancelable operating leases. The minimum future lease payments to be received under such leases are as follows:

<b>Fiscal Year Ending</b>	<b>Amount</b>
2022	\$ 518,908
2023	460,352
2024	330,518
2025	276,541
2026	276,541
2027-31	558,998
2032-36	532,329
2037-41	421,105
2042-46	375,431
2047-51	303,953
Total	<u>\$ 4,054,676</u>

These commercial leases are a significant source of revenue to the Port. There are currently 42 leases in effect relating to retail stores, warehouse shop/storage, land rental and commercial receiving docks. Square footage under lease totals 229,483. Estimated value of the leased property, as reported in a 2015 professional appraisal, is \$4,880,000.

**Capital assets and long-term obligations** - As a result of using the modified cash basis of accounting, capital assets and long-term debt obligations and other obligations not directly related to a cash transaction incurred during the current fiscal year are not reported as assets or liabilities in the basic financial statements. However, these capital assets and long-term debt obligations are disclosed in the following notes to the basic financial statements.

**NOTE 5 – CAPITAL ASSETS**

**Capital assets** - The Port has acquired capital assets such as, equipment, docking facilities, and commercial buildings that are rented to various tenants, and an RV park open to the public. Capital assets are defined

**PORT OF BROOKINGS HARBOR  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2021**

**NOTE 5 – CAPITAL ASSETS (CONTINUED)**

by the District as assets with an initial individual cost of more than \$5,000 and recorded as capital outlay expenditures having an estimated useful life in excess of five years. The costs of normal maintenance and repairs, or minor upgrades and improvements, of capital assets that do not add to the asset value or materially extend the capital asset useful life are not considered to be capital assets. Capital assets are not depreciated over their estimated useful lives for accounting purposes under the modified cash basis of accounting framework used by the Port. Further, the useful life threshold is based solely on operational and budgetary considerations and not accounting principles. The accumulated investment in capital assets compared to capital asset insurance coverage is provided as unaudited supplemental information in the Letter of Transmittal.

**NOTE 6 – LONG TERM DEBT**

**Long-term debt** - The Port has incurred long-term debt arising from cash transactions that include a revenue bond, infrastructure financing agreements payable to the State of Oregon, and three notes payable. The Port has obligations to its employees for outstanding compensated absences earned by employees for vacation and overtime.

**Revenue Bond**

<b>Installment Revenue Bond No. 1, Series 2000</b>	<b>Balance</b>
Annual payments of \$130,120, consisting of principal and 5% interest, due on November 6 of each year. Proceeds used for the construction and improvements to the boat basin. Source of repayment is from the unobligated net revenues of the Port and made from the Revenue Bond Fund.	
	<b>\$ 1,004,497</b>

Debt service requirements to maturity are:

<b>Fiscal Year End June 30,</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
2022	\$ 79,917	\$ 50,203	\$ 130,120
2023	83,913	46,207	130,120
2024	88,109	42,011	130,120
2025	92,514	37,606	130,120
2026	97,140	32,980	130,120
2027-31	562,904	87,023	649,927
Totals	<b>\$ 1,004,497</b>	<b>\$ 296,030</b>	<b>\$ 1,300,527</b>

**PORT OF BROOKINGS HARBOR  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2021**

**NOTE 6 – LONG TERM DEBT (Continued)**

**Oregon Business Development Department Infrastructure Financing Authority (IFA)**

The IFA has provided nine loans to the Port for the construction of various improvements over the years. These loans are secured by these Port improvements and bear interest ranging from 4.88% to 7.00%. In March 2011 the Port sustained substantial damage from a tsunami that severely degraded the Port's revenue generating facilities. To assist the Port in its financial recovery from the tsunami the State of Oregon suspended payments on the outstanding loans until such time that the Port returns to normal operations. For payment purposes the loans are considered to have been consolidated. In 2009, the IFA restructured the payment schedule to require payment of principal only with the interest being deferred until such time as the principal has been fully repaid at which time the interest may be forgiven.

**IFA Restructured Debt**

<b>IFA Restructured Debt Requirements</b>	<b>Remaining Balance</b>
Quarterly payments of \$ 62,500 applied to principal.	
Matured but unpaid interest is accrued but deferred until the underlying loans are paid off and may ultimately be forgiven. Proceeds from the sale of any secured properties or assets will be applied to the oldest loan's principal.	
	<b>\$ 1,334,493</b>

In response to COVID-19 financial impacts facing the Port, the State of Oregon, during May 2020, provided relief assistance by freezing the interest rate on the IFA outstanding balances at 0.00% indefinitely. The interest deferred to date is still due, and the Port will still be responsible to make the \$62,500.00 quarterly payments until the deferred amount has been satisfied. Should the Port default or stop making payments without notice to IFA, the frozen interest will be recalculated at the original interest rates and added to the deferred outstanding.

Beginning in 2019-20, the Port has decided to increase the required quarterly payments to \$72,500 - \$290,000 annually - in order to accelerate the payoff of the current balance of suspended payments.

Debt service requirements to maturity are:

<b>Fiscal Year End June 30,</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
2022	\$ 290,000	\$ -	\$ 290,000
2023	290,000	-	290,000
2024	290,000	-	290,000
2025	290,000	-	290,000
2026	174,493	3,148,768	3,323,261
<b>Totals</b>	<b>\$ 1,334,493</b>	<b>\$ 3,148,768</b>	<b>\$ 4,483,261</b>

**PORT OF BROOKINGS HARBOR  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2021**

**NOTE 6 – LONG TERM DEBT (Continued)**

The deferred interest arrangement continued.

<b>Deferred Interest</b>		<u><b>Balance</b></u>
Deferred, June 30, 2020		\$ 3,142,262
Current year deferral	\$ 9,673	
Current year payments	<u>3,167</u>	<u>6,506</u>
Deferred, June 30, 2021		<u><u>\$ 3,148,768</u></u>

**Notes Payable**

The Port is obligated under the terms of three notes payable relating to the purchase of equipment and improvements to the Port's RV Park described as follows:

	<u><b>Balance</b></u>
<b>Travel Lift:</b> In October 2016, the Port purchased a 50 ton hoist for placing and removing boats from the boat basin or trailers for \$324,000. Monthly payments of \$4,659, including 5.502% interest, are required. The contract will be fully paid in 2024.	<u>\$ 122,088</u>
<b>Forklift:</b> In February 2018, the Port purchased a forklift for use in Port operations. Monthly payments of \$1,465, including 6.0% interest, are required. The note will be fully paid in 2025.	<u>57,632</u>
<b>Total Notes Payable</b>	<u>\$ 179,720</u>

<b>Fiscal Year End</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
<u>June 30</u>	<u></u>	<u></u>	<u></u>
2022	\$ 64,915	\$ 8,569	\$ 73,484
2023	68,667	4,817	73,484
2024	34,882	1,379	36,261
2025	11,256	263	11,519
Totals	<u>\$ 179,720</u>	<u>\$ 15,028</u>	<u>\$ 194,748</u>

**PORT OF BROOKINGS HARBOR  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2021**

**NOTE 6 – LONG TERM DEBT (Continued)**

The Port is obligated under the terms of a note payable relating to major improvements undertaken at the Port's RV Park.

<b>RV Park Improvements</b> - In August 2020 the Port undertook a major improvement of the RV Park to upgrade all aspects of the Park at a cost of \$700,000. Monthly payments of \$4,810, including 2.928%, are required. The loan is secured by the full faith and credit of the Port. The loan will be fully paid in 2035.	<u>Balance</u>  \$ 665,462
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<u>Fiscal Year End June 30</u>	<u>Principal</u>	<u>Interest</u>	<u>Balance</u>
2022	\$ 38,751	\$ 18,967	\$ 57,718
2023	39,901	17,817	57,718
2024	41,085	16,633	57,718
2025	42,304	15,414	57,718
2026	43,560	14,158	57,718
2027-2031	237,973	50,617	288,590
2032-2036	221,888	13,794	235,682
Totals	<u>\$ 665,462</u>	<u>\$ 147,400</u>	<u>\$ 812,862</u>

The future debt service payments of all three notes payable are:

<u>Fiscal Year End June 30</u>	<u>Principal</u>	<u>Interest</u>	<u>Balance</u>
2022	\$ 103,666	\$ 27,536	\$ 131,202
2023	108,568	22,634	131,202
2024	75,967	18,012	93,979
2025	53,560	15,677	69,237
2026	43,560	14,158	57,718
2027-2031	237,973	50,617	288,590
2032-2036	221,888	13,794	235,682
Total	<u>\$ 845,182</u>	<u>\$ 162,428</u>	<u>\$ 1,007,610</u>

**PORT OF BROOKINGS HARBOR  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2021**

**NOTE 6 – LONG TERM DEBT (Continued)**

**Debt Service Summary** – The following is a summary of the long-term debt transactions of the Port for the year ended June 30, 2021:

<u>Transactions</u>	<u>Revenue Bond</u>	<u>IFA Notes</u>	<u>Notes Payable</u>	<u>Total</u>
Payable, June 30, 2020	\$ 1,080,588	\$ 1,695,005	\$ 241,013	\$ 3,016,606
New long term debt	-	-	700,000	700,000
Principal payments	(76,091)	(360,512)	(95,651)	(532,254)
Payable, June 30, 2021	<u>\$ 1,004,497</u>	<u>\$ 1,334,493</u>	<u>\$ 845,362</u>	<u>\$ 3,184,352</u>
Interest payments	<u>\$ 54,029</u>	<u>\$ 3,168</u>	<u>\$ 30,562</u>	<u>\$ 87,759</u>
Future Principal Payments:				
Due within one year	\$ 79,917	\$ 290,000	\$ 103,666	\$ 473,583
Due after one year	924,580	1,044,493	741,516	2,710,589
Payable, June 30, 2021	<u>\$ 1,004,497</u>	<u>\$ 1,334,493</u>	<u>\$ 845,182</u>	<u>\$ 3,184,172</u>

**Compensated absences** - As a result of the modified cash basis of accounting used by the Port for financial reporting purposes, obligations related to accrued compensated absences, including vacation, are not reported as liabilities in the financial statements. Expenditures/expenses related to compensated absences are recorded when paid. The amount of the Port's obligation related to accrued compensated absences for accumulated, unpaid compensatory time that would be due employees upon termination, as of June 30, 2021 is approximately \$27,000.



**Notes to Budget Presentations**

**PORT OF BROOKINGS HARBOR**  
**NOTES TO BUDGET PRESENTATIONS**  
**June 30, 2021**

**Oregon Local Budget Law** - The Port is required by state law to budget all funds. A budget is prepared for all funds in accordance with the modified cash basis of accounting and legal requirements set forth in the Oregon Local Budget Law.

Oregon Local Budget Law does two important things:

1. It establishes standard procedures for preparing, presenting and administering the budget.
2. It requires citizen involvement in the preparation of the budget and public disclosure of the budget before its formal adoption.

The budget process includes five significant steps:

1. Preparing the budget:
  - a. Governing body appoints the budget officer.
  - b. Budget officer prepares, or supervises the preparation, of the proposed budget.
2. Approving the budget:
  - a. Budget officer publishes notice of the budget committee meeting at least twice during the 5 to 30 days before the meeting with at least 5 days between notices.
  - b. Budget committee meets at least once to discuss and approve the budget.
  - c. Budget committee meetings are subject to the Oregon Open Meetings Law and Public Documents Law.
  - d. Budget officer presents the proposed budget.
  - e. Budget officer describes the proposed budget in the "Budget Message".
  - f. Budget committee discusses the proposed budget.
  - g. Budget committee allows for public input at the meetings.
  - h. Budget committee approves total proposed expenditures and total property tax levy.
3. Advertising and holding public hearing:
  - a. Budget summary and notice of budget hearing is published 5 to 30 days before the scheduled hearing.
  - b. Governing body conducts public hearing to receive citizen testimony.
4. Adopting the budget:
  - a. Budget adopted, appropriations made, tax levy declared and categorized by approving resolutions.
  - b. Budget is filed with the county clerk and the levy is certified to the county tax collector.
5. Administering the budget:
  - a. Expenditures cannot legally exceed the adopted appropriation.
  - b. The legal level of budgetary control for all funds is at the object category totals of personnel services, materials and services, capital outlay, debt service, operating transfers and contingency.
  - c. The governing body can modify the budget by adopting resolutions approving appropriation transfers, increases or supplemental budgets.

**PORT OF BROOKINGS HARBOR**  
**NOTES TO BUDGET PRESENTATIONS**  
**June 30, 2021**

**The adopted budget** - The Port Board of Commissioners resolution adopting the budget and authorizing appropriations for each fund sets the level by which expenditures cannot legally exceed appropriation. The level of control for the General Fund, Capital Projects Funds and the Reserve Fund is by personnel services, materials and services, capital outlay, operating transfers, and contingency. The level of control for the Debt Service Funds is by total debt service of principal and interest. The amounts appropriated are in agreement with the amounts of expenditures included in the adopted budget. The detail budget document, however, is required to contain more specific, detailed information for the above-mentioned expenditure categories.

Unexpected additional resources may be added to the budget and appropriated for expenditure through the use of a supplemental budget. The original budget process requires approval of the budget committee, hearings before the public, publications in newspapers, and approval by the Port Board of Commissioners. Oregon Local Budget Law does not require the involvement of the budget committee during a supplemental process.

Oregon Local Budget Law does not allow management to change the adopted or supplemental budgets in any way. Only the Board of Commissioners may change the budget. Original and supplemental budgets may be modified by the use of appropriation transfers between the levels of control. In addition, Oregon Local Budget Law also provides certain specific exceptions to the supplemental budget process to increase appropriations. Such transfers and increases require approval of the Board of Commissioners by adoption of a resolution. Budget appropriation amounts shown in the financial statements include the original and revised final budget appropriations as approved by the Board of Commissioners. Appropriations are limited to a single fiscal year; therefore, all spending authority of the Port lapses as of year-end.

**2020-21 Budget** - The Board of Commissioners adopted and appropriated the 2020-21 budget as outlined in Oregon Local Budget Law and made two changes to the original budget. There were no over-expenditures of budget appropriations in any fund - General Fund, Debt Service Fund, Revenue Bond Fund, RV Park Improvement Loan Fund, the Capital Projects Fund, Port Construction Fund or the Reserve Fund. This outcome is attributed to effective management control and Port Commission oversight.

**2021-22 Budget** -The Board of Commissioners adopted and appropriated 2021-22 budget as outlined in Oregon Local Budget Law.

**Supplemental Information**

**PORT OF BROOKINGS HARBOR  
 SCHEDULE OF PROPERTY TAX TRANSACTIONS  
 MODIFIED CASH BASIS  
 For the year ended June 30, 2021**

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	<b>General Fund</b>
Uncollected, July 1, 2020	\$ 37,612
2020-21 property tax levy	262,239
Total property taxes to collect	299,851
Less:	
Property taxes collected:	
Current	245,690
Prior	10,227
Total property taxes collected	255,917
Discounts, adjustments and other	14,554
Uncollected, June 30, 2021	\$ 29,380
Uncollected property taxes consist of:	
2020-21 Property tax levy	\$ 9,376
2019-20 Property tax levy	4,909
Prior year levies	15,095
Uncollected , June 30 2021	\$ 29,380

**PORT OF BROOKINGS HARBOR  
SCHEDULE OF LONG TERM DEBT  
PRINCIPAL AND INTEREST TRANSACTIONS  
For the year ended June 30, 2021**

LONG TERM DEBT	Date of Issue	Average Interest Rates
<b>Debt Service Fund</b>		
Notes Payable		
IFA Combined Notes	January-10	5.0 Deferred
Other Notes:		
Travel Lift	October-16	5.5
Fork Lift	February-18	6.0
Total Other Notes		
<b>Total Debt Service Fund</b>		
<b>Revenue Bond Fund</b>		
No. 1 Series 2000	November-00	5.0
<b>RV Park Improvement Fund</b>		
Umpqua Bank Note Payable		
Restroom and Laundry Upgrade	July-20	2.928
<b>Debt Service Fund</b>		
Notes Payable		
IFA Combined Notes	January-10	5.0 Deferred
Other Notes:		
Travel Lift	October-16	5.5
Fork Lift	February-18	6.0
Total Other Notes		
<b>Total Debt Service Fund</b>		
<b>Revenue Bond Fund</b>		
No. 1 Series 2000	November-00	5.0
<b>RV Park Improvement Fund</b>		
Umpqua Bank Note Payable		
Restroom and Laundry Upgrade	July-20	2.928

<u>Maturity Dates</u>	<u>Original Amount of Debt</u>	<u>Outstanding July 1, 2020</u>	<u>PRINCIPAL</u>		<u>Outstanding June 30, 2021</u>
			<u>Issued</u>	<u>Redeemed</u>	
March-30	\$ 4,080,618	\$ 1,695,005	\$ -	\$ 360,512	\$ 1,334,493
November-23	324,200	169,765	-	47,677	122,088
February-25	100,000	71,248	-	13,616	57,632
	<u>424,200</u>	<u>241,013</u>	<u>-</u>	<u>61,293</u>	<u>179,720</u>
	<u>\$ 4,504,818</u>	<u>\$ 1,936,018</u>	<u>\$ -</u>	<u>\$ 421,805</u>	<u>\$ 1,514,213</u>
November-30	<u>\$ 2,000,000</u>	<u>\$ 1,080,588</u>	<u>\$ -</u>	<u>\$ 76,091</u>	<u>\$ 1,004,497</u>
July-35	<u>\$ 700,000</u>	<u>-</u>	<u>\$ 700,000</u>	<u>\$ 34,538</u>	<u>\$ 665,462</u>

	<u>INTEREST</u>			
	<u>Outstanding July 1, 2020</u>	<u>Matured</u>	<u>Paid</u>	<u>Outstanding June 30, 2021</u>
March-30	\$ 3,142,262	\$ 9,673	\$ 3,167	\$ 3,148,768
November-23	-	8,231	8,231	-
February-25	-	3,961	3,961	-
	<u>-</u>	<u>12,192</u>	<u>12,192</u>	<u>-</u>
	<u>\$ 3,142,262</u>	<u>\$ 21,865</u>	<u>\$ 15,359</u>	<u>\$ 3,148,768</u>
November-30	<u>\$ -</u>	<u>\$ 54,029</u>	<u>\$ 54,029</u>	<u>\$ -</u>
July-35	<u>\$ -</u>	<u>\$ 18,370</u>	<u>\$ 18,370</u>	<u>\$ -</u>

**PORT OF BROOKINGS HARBOR  
SCHEDULE OF FUTURE CASH REQUIREMENTS FOR  
REVENUE BOND PRINCIPAL AND INTEREST MATURITIES  
June 30, 2021**

<b>Series 2000 Issue</b>			
Fiscal Year Paid	Principal	Interest	Total
2021-22	\$ 79,917	\$ 50,203	\$ 130,120
2022-23	83,913	46,207	130,120
2023-24	88,109	42,011	130,120
2024-25	92,514	37,606	130,120
2025-26	97,140	32,980	130,120
2026-27	101,997	28,123	130,120
2027-28	107,097	23,023	130,120
2028-29	112,452	17,668	130,120
2029-30	118,074	12,046	130,120
2030-31	123,284	6,163	129,447
	\$ 1,004,497	\$ 296,030	\$ 1,300,527



**PORT OF BROOKINGS HARBOR  
SCHEDULE OF FUTURE CASH REQUIREMENTS FOR  
COMBINED IFA NOTES PAYABLE  
June 30, 2021**

	<b>IFA NOTES PAYABLE</b>						
	<b>Restructured Payments</b>		<b>Deferred Interest</b>		Total Principal	Total Interest	Total
	Principal	Interest	Current	Accumulated			
2021-22	\$ 290,000	\$ -	\$ -	\$ -	\$ 290,000	\$ -	\$ 290,000
2022-23	290,000	-	-	-	290,000	-	290,000
2023-24	290,000	-	-	-	290,000	-	290,000
2024-25	290,000	-	-	-	290,000	-	290,000
2025-26	174,493	-	-	-	174,493	-	174,493
2026-27	-	-	-	3,148,768	-	3,148,768	3,148,768
	<u>\$ 1,334,493</u>	<u>\$ -</u>	<u>-</u>	<u>\$ 3,148,768</u>	<u>\$ 1,334,493</u>	<u>\$ 3,148,768</u>	<u>\$ 4,483,261</u>

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**PORT OF BROOKINGS HARBOR  
 SCHEDULE OF FUTURE CASH REQUIREMENTS FOR  
 NOTES PAYABLE PRINCIPAL AND INTEREST MATURITIES  
 June 30, 2021**

	NOTES PAYABLE						
	Travel Lift		Fork Lift		Total Principal	Total Interest	Total
	Principal	Interest	Principal	Interest			
2021-22	\$ 50,447	\$ 5,461	\$ 14,468	\$ 3,108	\$ 64,915	\$ 8,569	\$ 73,484
2022-23	53,293	2,615	15,374	2,202	68,667	4,817	73,484
2023-24	18,348	336	16,534	1,043	34,882	1,379	36,261
2024-25	-	-	11,256	263	11,256	263	11,519
	<u>122,088</u>	<u>8,412</u>	<u>57,632</u>	<u>6,616</u>	<u>179,720</u>	<u>15,028</u>	<u>194,748</u>

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**PORT OF BROOKINGS HARBOR**  
**SCHEDULE OF FUTURE CASH REQUIREMENTS FOR**  
**RV PARK NOTE PAYABLE PRINCIPAL AND INTEREST MATURITIES**  
**June 30, 2021**

<u>Fiscal Year Paid</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2021-22	\$ 38,751	\$ 18,967	\$ 57,718
2022-23	39,901	17,817	57,718
2023-24	41,085	16,633	57,718
2024-25	42,304	15,414	57,718
2025-26	43,560	14,158	57,718
2026-27	44,852	12,866	57,718
2027-28	46,184	11,534	57,718
2028-29	47,554	10,164	57,718
2029-30	48,965	8,753	57,718
2030-31	50,418	7,300	57,718
2031-32	51,915	5,803	57,718
2032-33	53,455	4,263	57,718
2033-34	55,042	2,676	57,718
2034-35	56,675	1,043	57,718
2035-36	4,801	9	4,810
	<u>\$ 665,462</u>	<u>\$ 147,400</u>	<u>\$ 812,862</u>

**Other Information - Unaudited**

**PORT OF BROOKINGS HARBOR  
CURRY COUNTY, OREGON**

**NET POSITION - MODIFIED CASH BASIS  
UNAUDITED**

	<u>Fiscal Year 2018</u>	<u>Fiscal Year 2019</u>	<u>Fiscal Year 2020</u>	<u>Fiscal Year 2021</u>
<b>Assets:</b>				
Cash and Investments	\$ 304,919	\$ 445,351	\$ 554,775	\$ 1,511,009
Employee Advances	-	-	400	101
Other Assets	-	-	72,500	-
	<u>304,919</u>	<u>445,351</u>	<u>627,675</u>	<u>1,511,110</u>
<b>Liabilities:</b>				
Lodging Tax Payable	-	-	17,295	37,042
Deferred Revenue	-	-	5,938	19,673
	<u>-</u>	<u>-</u>	<u>23,233</u>	<u>56,715</u>
<b>Net Position:</b>				
Restricted for:				
Debt Service	<u>122,894</u>	<u>120,904</u>	<u>196,352</u>	<u>125,111</u>
Committed for:				
Port Operations	167,030	280,776	246,190	532,465
Capital Projects	14,995	43,671	161,270	796,819
Total	<u>182,025</u>	<u>324,447</u>	<u>407,460</u>	<u>1,329,284</u>
Total Net Position	<u>\$ 304,919</u>	<u>\$ 445,351</u>	<u>\$ 603,812</u>	<u>\$ 1,454,395</u>

PORT OF BROOKINGS HARBOR  
CURRY COUNTY, OREGON

CHANGES IN NET POSITION - MODIFIED CASH BASIS  
 UNAUDITED

	Fiscal Year 2018	Fiscal Year 2019	Fiscal Year 2020	Fiscal Year 2021
<b>EXPENSES</b>				
Governmental Activities :				
Port Operations	\$ 1,883,211	\$ 1,992,377	\$ 2,534,133	\$ 2,174,710
Capital Outlay	600,327	845,953	81,137	891,630
Debt Service	444,864	552,259	440,978	620,193
Total Governmental Activities	<u>2,928,402</u>	<u>3,390,589</u>	<u>3,056,248</u>	<u>3,686,533</u>
Program Revenues:				
Port Services	2,310,267	2,537,811	2,723,356	2,756,764
Salvage Sales	79,427	51,908	5,742	1,475
Grants	275,398	670,632	201,152	780,632
Total Program Revenues	<u>2,665,092</u>	<u>3,260,351</u>	<u>2,930,250</u>	<u>3,538,871</u>
Net (Expenses) Revenues	<u>(263,310)</u>	<u>(130,238)</u>	<u>(125,998)</u>	<u>(147,662)</u>
General Revenues:				
Property Taxes	237,622	235,810	245,700	255,917
Interest	3,079	9,643	7,724	9,341
Miscellaneous	-	25,217	31,035	32,987
Total General Revenues	<u>240,701</u>	<u>270,670</u>	<u>284,459</u>	<u>298,245</u>
Transfers:				
Operating Transfers In	621,981	2,136,067	922,820	1,329,095
Operating Transfers Out	<u>(621,981)</u>	<u>(2,136,067)</u>	<u>(922,820)</u>	<u>(1,329,095)</u>
Net Transfers	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Loan Proceeds	<u>100,000</u>	<u>-</u>	<u>-</u>	<u>700,000</u>
Change in Net Position	77,391	140,432	158,461	850,583
Net Position - Beginning	230,100	304,919	445,351	603,812
Accounting Basis Change	<u>(2,572)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Position - Ending	<u>\$ 304,919</u>	<u>\$ 445,351</u>	<u>\$ 603,812</u>	<u>\$ 1,454,395</u>

PORT OF BROOKINGS HARBOR  
CURRY COUNTY, OREGON

CHANGES IN FUND BALANCE - MODIFIED CASH BASIS  
UNAUDITED

	Fiscal Year 2018	Fiscal Year 2019	Fiscal Year 2020	Fiscal Year 2021
<b>REVENUES</b>				
Property Taxes	\$ 237,622	\$ 235,810	\$ 245,700	\$ 255,917
Charges for Port Services	2,310,267	2,537,811	2,723,356	2,756,764
Salvage Sales	79,427	51,908	5,742	1,475
Grants	275,398	670,632	201,152	780,632
Interest	3,079	9,643	7,724	9,341
Miscellaneous	-	25,217	31,035	32,987
<b>TOTAL REVENUES</b>	<u>2,905,793</u>	<u>3,531,021</u>	<u>3,214,709</u>	<u>3,837,116</u>
<b>EXPENDITURES</b>				
Current				
Port Operations	1,883,211	1,992,377	2,534,133	2,174,710
Capital Outlay	600,327	845,953	81,137	891,630
Debt Service	444,864	552,259	440,978	620,193
<b>TOTAL EXPENDITURES:</b>	<u>2,928,402</u>	<u>3,390,589</u>	<u>3,056,248</u>	<u>3,686,533</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<u>(22,609)</u>	<u>140,432</u>	<u>158,461</u>	<u>150,583</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating Transfers In	621,981	2,136,067	922,820	1,329,095
Operating Transfers Out	(621,981)	(2,136,067)	(922,820)	(1,329,095)
Loan Proceeds	-	-	-	700,000
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>700,000</u>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES</b>	<u>(22,609)</u>	<u>140,432</u>	<u>158,461</u>	<u>850,583</u>
<b>FUND BALANCE, July 1</b>	230,100	304,919	445,351	603,812
Accounting Basis Change	(2,572)	-	-	-
<b>FUND BALANCE, June 30</b>	<u>\$ 204,919</u>	<u>\$ 445,351</u>	<u>\$ 603,812</u>	<u>\$ 1,454,395</u>

**Independent Auditor's Report Required By State Regulations**



# C. J. Huntsman, CPA, P.C.

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Memberships  
American Institute of CPA's  
Oregon Society of CPA's

## INDEPENDENT AUDITOR'S REPORT REQUIRED BY STATE REGULATIONS

To the Board of Commissioners  
Port of Brookings Harbor  
Brookings, OR 97415

I have audited the modified cash basis of accounting basic financial statements of the Port of Brookings Harbor, Oregon, as of and for the year ended June 30, 2021, and have issued my report thereon dated December 8, 2021. I conducted my audit in accordance with auditing standards generally accepted in the United States of America and the provisions of the *Minimum Standards for Audits of Oregon Municipal Corporations*, prescribed by the Secretary of State. Those standards require that I plan and perform the audit to obtain assurance about whether the modified cash basis of accounting basic financial statements are free of material misstatement.

### Compliance

As part of obtaining reasonable assurance about whether the Port of Brookings Harbor's modified cash basis of accounting basic financial statements are free of material misstatement, I performed tests of its compliance with certain provisions of laws, regulations, contracts, and grants, including the provisions of Oregon Revised Statutes (ORS) as specified in Oregon Administrative Rules (OAR) 162-010-0230 through 162-010-0320 of the *Minimum Standards for Audits of Oregon Municipal Corporations*, as set forth below, noncompliance with which could have a direct and material effect on the determination of financial statements amounts. However, providing an opinion on compliance with those provisions was not an objective of my audit, and accordingly, I do not express such an opinion.

I performed procedures to the extent considered necessary to address the required comments and disclosures which included, but were not limited to the following:

- Deposit of public funds with financial institutions (ORS Chapter 295).
- Indebtedness limitations, restrictions and repayment.
- Budgets legally required (ORS Chapter 294).
- Insurance and fidelity bonds in force or required by law.
- Programs funded from outside sources.
- Authorized investment of surplus funds (ORS Chapter 294).
- Public contracts and purchasing (ORS Chapters 279A, 279B, 279C).

The independently elected officials of Port of Brookings Harbor do not collect or receive money and are, therefore, not subject to the requirements of OAR 162-010-0140.

In connection with my testing nothing came to my attention that caused me to believe the Port of Brookings Harbor was not in substantial compliance with certain provisions of laws, regulations, contracts, and grants, including the provisions of Oregon Revised Statutes as specified in Oregon Administrative Rules 162-010-0000 through 162-010-0320 of the *Minimum Standards for Audits of Oregon Municipal Corporations*.

## **OAR 162-010-0230 Internal Control**

In planning and performing my audit, I considered the Port of Brookings Harbor's internal control over financial reporting as a basis for designing my auditing procedures for the purpose of expressing my opinion on the modified cash basis of accounting basic financial statements, but not the purpose of expressing an opinion on the effectiveness of Port of Brookings Harbor's internal control. Accordingly, I do not express an opinion on the effectiveness of Port of Brookings Harbor's internal control over financial reporting.

### **Purpose of this Report**

This report is intended solely for the information and use of the Board of Directors and management of Port of Brookings Harbor and the Oregon Secretary of State and is not intended to be and should not be used by anyone other than these parties.

*Constance J. Huntsman, CPA*

Constance J. Huntsman, CPA

December 8, 2021

## **ACTION ITEM – B**

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**DATE:** December 15, 2020  
**RE:** Martha Rice Appreciation Letter  
**TO:** Honorable Board President and Harbor District Board Members  
**ISSUED BY:** Gary Dehlinger, Port Manager

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### OVERVIEW

- Port staff has provided a draft appreciation letter for the general counsel services that Martha Rice has provided to the Port since 2018.

### DOCUMENTS

- Martha Rice Appreciation Letter, 1 page

### COMMISSIONERS ACTION

- **Recommended Motion:**  
Motion to approve draft Martha Rice Appreciation Letter.



## Port of Brookings Harbor

16330 Lower Harbor Road / PO Box 848  
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Phone (541) 469-2218  
Fax (541) 359-3999  
www.portofbrookingsharbor.com

### Board of Commissioners

Richard Heap, President  
Joseph Speir, Vice-President  
Sharon Hartung, Secretary/Treasurer  
Kenneth Range  
Larry Jonas

Martha Rice, Esq.  
Black & Rice L.L.P.  
The McNulty House  
710 H Street  
Crescent City, CA 95531

December 15, 2021

Dear Martha,

We wish to thank you for the outstanding legal counsel you have provided to the Port of Brookings Harbor since 2018. Your sage guidance in helping the Port make decisions in compliance with contemporary legal guidelines has been greatly appreciated.

We are disheartened that we will no longer be working with you, but we wish you all the best in your new legal endeavor.

Thank you again for the exemplary legal service you provided for the Port of Brookings Harbor.

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Richard Heap, President  
Board of Harbor Commissioners

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Joseph Speir, Vice-President  
Board of Harbor Commissioners

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Sharon Hartung, Secretary/Treasurer  
Board of Harbor Commissioners

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Larry Jonas, Commissioner  
Board of Harbor Commissioners

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Kenneth Range, Commissioner  
Board of Harbor Commissioners

## INFORMATION ITEM - A

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**DATE:** December 15, 2021  
**RE:** Non-Moorage Charter Fees  
**TO:** Honorable Board President and District Board Members  
**ISSUED BY:** Gary Dehlinger, Port Manager

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### OVERVIEW

- The Board approved a flat rate for moorage charter boats at the last meeting. A question remained on what to do with non-moorage charter boats. Port staff gathered additional information from OSMB and other Oregon Ports.
- Oregon State Marine Board does not have any rules, requirements or restrictions charging non-moorage charter vessels using granted launch ramp or parking lots. Their only concern for the Port would be applying the fee equally and not having a discriminating policy. They recommended having a business license that would cover all business activities occurring on Port properties.
- Information gathered from other Ports in Oregon for non-moorage charter boats launching:
  - Port of Astoria
    - No fees or charges
    - \$10 parking fee
  - Port of Garibaldi
    - No fees or charges
    - \$10 parking fee
  - Port of Newport
    - No fees or charges
    - \$6 launch fee
  - Port of Alsea
    - \$250 Fee per year fishing
    - \$350 Fee per year crab
    - \$7 launch fee
    - Decal placed on boat when paid
  - Port of Siuslaw
    - \$100 Fee per year
    - Decal placed on boat when paid
  - Salmon Harbor
    - \$250 Fee per year

- Coos Bay / Port of Charleston
  - No fees or charges
  - Did have \$200 per month, but its now on hold and Port is reviewing their rates and managing the fee.
  
- Port of Bandon
  - No fees or charges

## DOCUMENTS

- None