

**PORT OF BROOKINGS HARBOR**  
**Regular Commission Meeting**  
**Wednesday, March 20, 2024 at 2:00pm**  
**Hybrid / Meeting Room**  
**16350 Lower Harbor Road Suite 202, Harbor OR, 97415**

This is a hybrid meeting, which means you can attend in-person at the above address, or you can attend by the following:

Teleconference Call-In Number:	Meeting ID:	Passcode:
1 (253) 215-8782	833 7146 2484	76242024

Webinar Access:

<https://us02web.zoom.us/j/83371462484?pwd=TkZmK1hMUWJkL2RNakpGVGRrUIZqQT09>

*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.*

**TENTATIVE AGENDA**

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<b>1. CALL MEETING TO ORDER</b>	
• Pledge of Allegiance	
• Roll Call	
• Modifications, Additions, and Changes to the Agenda	
• Declaration of Potential Conflicts of Interest	
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A. Approve Minutes of Regular Commissioner Meeting Wednesday February 21, 2024	
<b>4. PUBLIC COMMENTS – Limited to a maximum of three minutes per person. Comments by teleconference, please email your comments to <a href="mailto:danielle@portofbrookingsharbor.com">danielle@portofbrookingsharbor.com</a> prior to the meeting.</b>	
<b>5. MANAGEMENT &amp; FINANCIAL REPORTS / APPROVAL.....</b>	<b>6</b>
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<b>9. NEXT REGULAR MEETING DATE – Wednesday April 17, 2024, at 2:00pm</b>	
<b>10. ADJOURNMENT</b>	

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

**Wednesday, February 21, 2024**

**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, teleconference and webinar.

**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.

- **Port of Brookings Harbor Commissioners Present:**  
Joseph Speir, Vice-President (Pos. #1) was tardy; Sharon Hartung Secretary/Treasurer (Pos. #2); Larry Jonas (Pos. #3); Richard Heap, President (Pos. #4); Daniel Fraser (Pos. #5).
- **Port of Brookings Harbor Management and Staff:**  
Travis Webster, Port Manager; April Walker, Office Manager; and Danielle King, Safety/Administrative.
- Heap asked for Action Item G, Annual Jog Your Memory Fun Run, to be moved to Action Item A. Webster requested to table Action Item E, Dredge Spoils Disposal Agreement. There were no other modifications, additions, or changes to the agenda.
- There were no declarations of potential conflicts of interest.

**2. APPROVAL OF AGENDA – Audio time 0:01:57**

**A motion was made by Jonas and seconded by Fraser to approve the agenda as amended. The motion passed 4 – 0.**

**3. APPROVAL OF MEETING MINUTES – Audio time 0:02:38**

- A. Approve Minutes of Regular Commissioner Meeting Wednesday, January 17, 2023.**
- B. Approve Minutes of Special Commissioner Meeting Wednesday, January 24, 2024**

***A motion was made by Jonas and seconded by Hartung to approve the meeting minutes. The motion passed 4 – 0.***

**4. PUBLIC COMMENTS – Audio time 0:03:27**

There were no public comments.

**5. MANAGEMENT REPORTS / APPROVAL – Audio time 0:03:34**

Webster reported to the Board that 4<sup>th</sup> of July reservations has started for the RV Park and maintenance items Port staff completed in the RV Park. We have put out an RFP for asphalt

repair and are waiting for quotes to come back. Webster reviewed what maintenance repairs were made throughout the Marina, and that Jack Akin looked at the slopes at the launch ramp to give us an engineer fix and gave an update on the Wastewater Treatment Plant. King reviewed the Safety, Security & Environmental Report. Walker reviewed the Financial Report and updated the Board that we are still looking for an auditor. Speir arrived at 2:06

*A motion was made by Hartung and seconded by Speir to approve the Management & Financial Reports as presented. The motion passed 5 – 0.*

## 6. ACTION ITEMS

### A. Harbor Corner Market Lease Agreement – Audio time 0:25:30

Webster reviewed item with the Board.

*A motion was made by Speir and seconded by Jonas to approve Harbor Corner Market Lease with Steven Layne commencing February 1, 2024 to January 31, 2027. The motion passed 5 – 0.*

### B. Resolution 2024-02, Remove Port Construction Fund – Audio time 0:27:02

Webster explained this fund was to track costs for the RV Park Project, since the project is complete we can dissolve the fund.

*A motion was made by Jonas and seconded by Speir to approve Resolution 2024-02, Eliminating Port Construction Fund. The motion passed 5 – 0.*

### C. June’s Regular Commissioner Meeting – Audio time 0:28:33

Webster explained this Commissioner meeting date falls on a federal holiday and recommends moving to the day before.

*A motion was made by Hartung and seconded by Speir to approve changing the June 2024 regular commissioner meeting date from Wednesday June 19<sup>th</sup> to Tuesday June 18<sup>th</sup>. The motion passed 5 – 0.*

### D. Appoint Budget Committee – Audio time 0:29:54

Webster explained we have received one application.

*A motion was made by Speir and seconded by Fraser to approve Richard Contestabile for position #8 on the Port of Brookings Harbor Budget Committee, for a term of 3 years, ending on June 30, 2027. The motion passed 5 – 0.*

### E. Dredge Spoils Disposal Agreement – Audio time 0:31:02

Board approved to table item.

### F. Delinquent Account Write-Off – Audio time 0:32:49

Walker reviewed item with the Board.

*A motion was made by Fraser and seconded by Speir to approve delinquent account write off amount of \$4,692.19 from accounts receivable, submit the amount to Port collection agency, and proceed with litigation in necessary. The motion passed 5 – 0.*

- G. Annual Jog Your Memory Fun Run, Sponsorship Opportunity** – Audio time 0:17:00  
Moved to Action Item A. Webster reviewed item. Sarah Dodson, Sales and Marketing Director with Shore Pines, Monarch Garden and Azalea Garden Memory Care presented to the Board that they have started planning early and are cohosting with the Curry County Chamber of Commerce, Insider and with our community. Dodson thinks having the event at the Port would be a big highlight to the event. Webster asked about vendor fees. Dodson explained that there are vendor fees, vendor fees go straight to donations, sponsorships fees get us the supplies for the event, excess fees go straight into donations. Dodson is asking the Board to donate the event fee for the boardwalk in exchange for sponsorship. Heap asked what a color run is, Dodson explained it's a nontoxic colored powder chalk being sprayed with color water or as powdered chalk and by the end of the run you are all different colors.

*A motion was made by Jonas and seconded by Speir to approve donating this one day on the Boardwalk to the color run event. The motion passed 5 – 0.*

## **7. INFORMATION ITEMS**

- A. FEMA PW-189 Dredging Update** – Audio Time 0:34:37  
Webster explained Billeter came out and removed another 270 yards from basin II. Port will receive the dredge around February 16. The Board had some questions about the generator.
- B. Public Meeting Law Training Requirements** – Audio time 0:38:03  
Webster reviewed item with the Board.
- C. DEQ 1200Z Stormwater Test Results** – Audio Time 0:39:52  
Webster reviewed item with the Board.
- D. SDIS Property/Casualty Insurance Services Renewal** – Audio Time 0:41:30  
Webster reviewed item with the Board.
- E. Draft Resolution, Reserve Fund Policy** – Audio Time 0:42:44  
Webster explained this fund needs to be reviewed every 10 years. Webster reviewed each fund.
- F. Capital Outlay Plan for FY 2024-25** – Audio Time 0:54:37  
Webster explained for the upcoming budget, this is more geared towards smaller items that need to be fixed. Board asked about asphalt in the RV Park.

## **8. COMMISSIONER COMMENTS** – Audio time 1:01:54

Commissioner Heap discussed the upcoming salmon season and windmills. Board allowed public comment. Heap gave his opinion on offshore windmills.

**9. NEXT REGULAR MEETING DATE** – Wednesday, March 20, 2024, at 2:00 PM

**10. ADJOURNMENT** – Audio time 1:18:52

Having no further business, the meeting adjourned at 3:18 pm.

\_\_\_\_\_  
Richard Heap, President

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

\_\_\_\_\_  
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).*

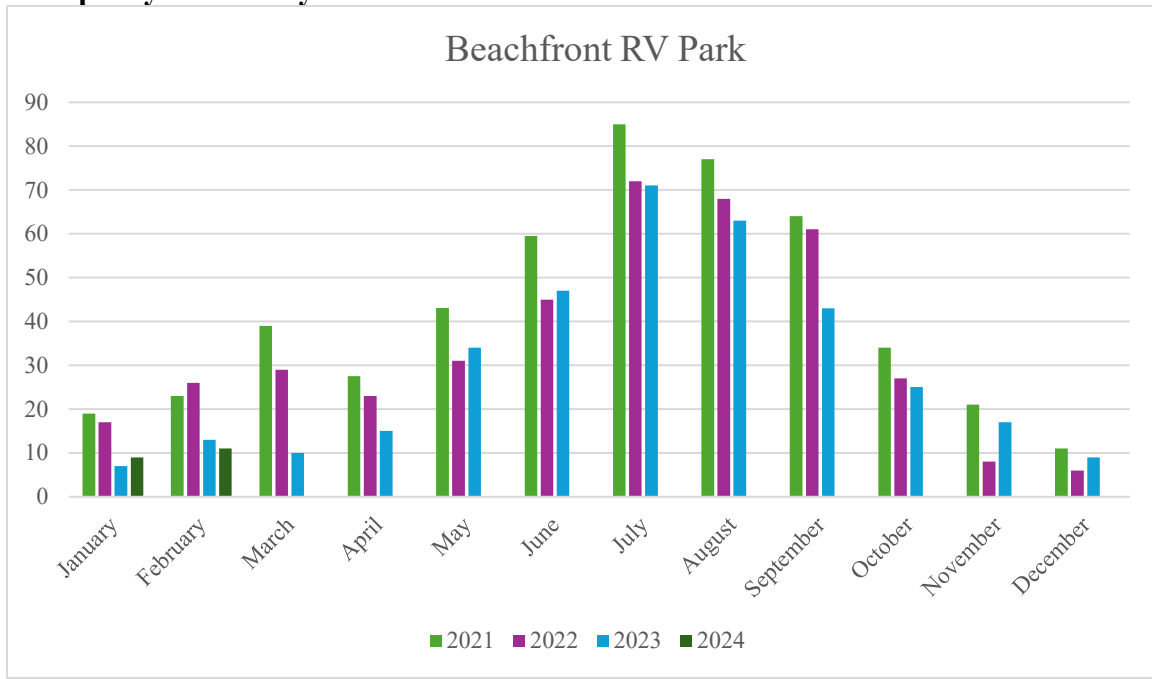
# MANAGEMENT REPORT

**DATE:** March 20, 2024  
**RE:** February 2024  
**TO:** Honorable Board President and Harbor District Board Members  
**ISSUED BY:** Travis Webster, Port Manager

## RV Park

- Staff put out an RFP for asphalt repairs. Tidewater Contractors came in with the lowest quote at \$9,000.00. Work will begin when the weather and time permits.
- A strong windstorm caused fences to fall over in multiple spots throughout the park. Before the sections are repaired, I will be getting price quotes for port staff to install a 4ft chain link fence for the back row.
- Our new camp host has arrived. He will be here for a six-month period, and we are happy to have him as part of the team.

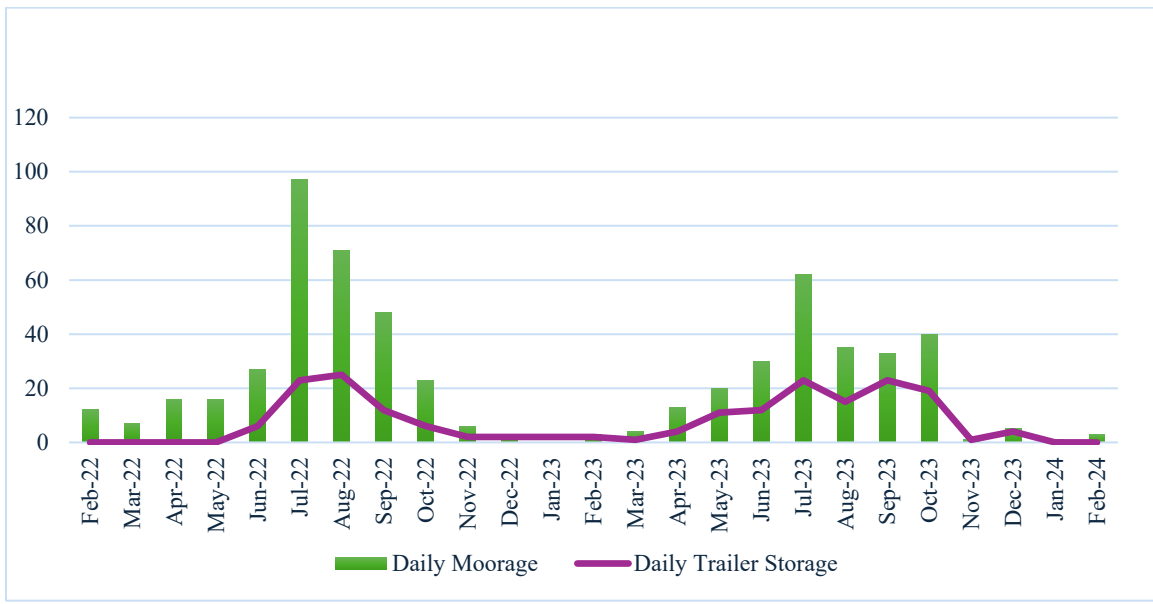
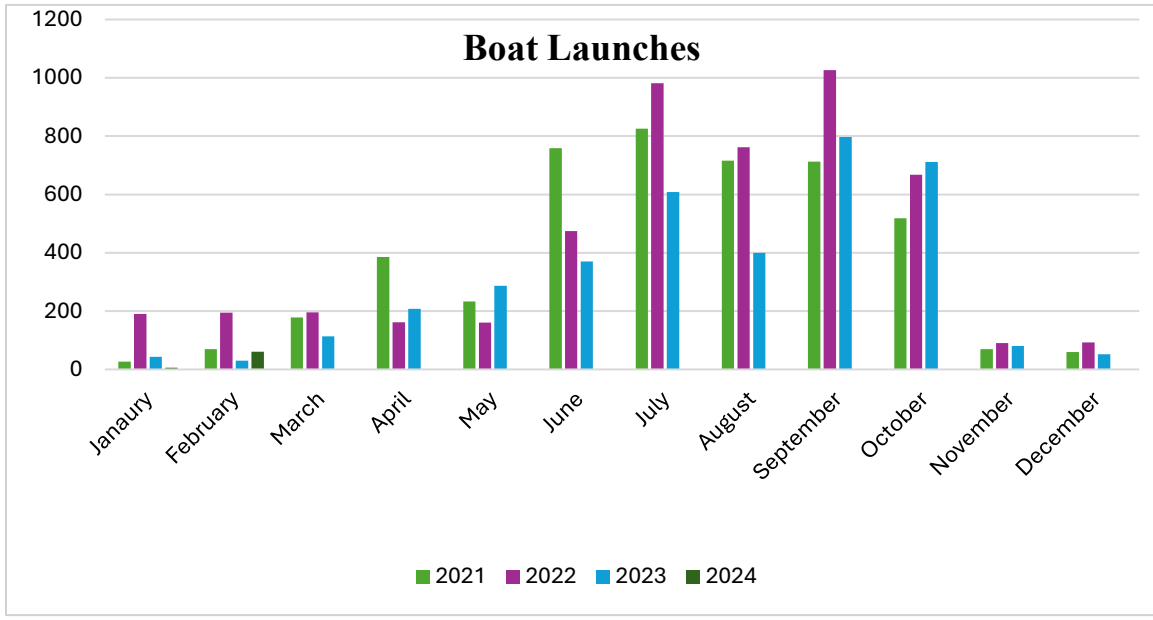
## **Occupancy Percent by Month & Year**



## Marina

- Sea lions have returned to J-Dock. Some vessels have been temporarily relocated until they have moved on. No major damage has been reported at this time.
- Strong winds and heavy surge caused some ropes to break, and cleats ripped out in both basins. Repairs are completed.

- Port received notice that we have been awarded the “Golden Anchor Award”. This award is for hard work, devotion, and exceptional compliance in the “Clean Marina Program” with OSMB. We plan for Glenn Dolphin with OSMB to be at our May 15<sup>th</sup> meeting to present the award.



**Equipment Services Performed by Port Staff**  
**Telehandler Work**

	2020	2021	2022	2023	2024
January	2	0	8	3	1
February	6	3	2	2	2
March	4	6	5	4	
April	10	5	7	14	
May	3	7	6	7	
June	0	3	4	7	
July	5	0	1	2	
August	4	1	0	0	
September	3	1	2	7	
October	6	5	7	1	
November	9	13	9	9	
December	5	3	2	5	
<b>Totals</b>	<b>57</b>	<b>47</b>	<b>53</b>	<b>61</b>	<b>3</b>

**Travel Lift Haul-Outs**

	2020	2021	2022	2023	2024
January	1	0	2	1	2
February	5	1	6	1	1
March	5	6	6	1	
April	5	6	7	7	
May	9	5	8	8	
June	15	12	6	7	
July	14	7	8	9	
August	4	7	5	8	
September	6	8	4	4	
October	8	4	11	4	
November	5	12	6	6	
December	1	0	7	4	
<b>Totals</b>	<b>78</b>	<b>68</b>	<b>76</b>	<b>60</b>	<b>3</b>

**Commercial Receiving Dock**

- **Public Hoist** – Operational
- **Hallmark Seafood** – Operational
- **Bornstein Seafood/Fisherman’s catch** – Operational
- **Pacific Seafood** – Operational
- **New Pacific Seafood Dock** – Operational – 5 more gussets were added to the dock.
- **Requests for 3<sup>rd</sup> quarter landing totals will be March 31<sup>st</sup>.**

**Commercial Retail Building**

- New pumps are on order for the retail septic system.
- Gutters were checked and cleaned in the retail area.
- Work continues at the Augustino Winery building. They hope to have an opening night around the 1<sup>st</sup> of May.
- Lease renewal letters were sent to Oregon Life Homes and Bounders Crab Shack.

**Maintenance Crew**

- Staff completed **92** work orders for the month of February 2024. See attached work orders for.

**Office Staff**

- 38 moorage renewals.
- Invoicing for gear and leased areas.
- Daily checks of port grounds and safety issues.
- Rate and Budget preparation.
- Turbidity monitoring and testing.
- Reviewed and submitted corrections for the OCVA biennial report for ports.



## Beachfront RV Park February 2024 Occupancy Report

Date	Total Units	Occupied Units	Unoccupied Units	Occupancy
02/01/2024	127	6	121	5%
02/02/2024	127	7	120	6%
02/03/2024	127	7	120	6%
02/04/2024	127	4	123	3%
02/05/2024	127	5	122	4%
02/06/2024	127	5	122	4%
02/07/2024	127	6	121	5%
02/08/2024	127	13	114	10%
02/09/2024	127	23	104	18%
02/10/2024	127	21	106	17%
02/11/2024	127	14	113	11%
02/12/2024	127	15	112	12%
02/13/2024	127	14	113	11%
02/14/2024	127	14	113	11%
02/15/2024	127	18	109	14%
02/16/2024	127	41	86	32%
02/17/2024	127	47	80	37%
02/18/2024	127	33	94	26%
02/19/2024	127	8	119	6%
02/20/2024	127	5	122	4%
02/21/2024	127	5	122	4%
02/22/2024	127	9	118	7%
02/23/2024	127	24	103	19%
02/24/2024	127	26	101	20%
02/25/2024	127	16	111	13%
02/26/2024	127	8	119	6%
02/27/2024	127	6	121	5%
02/28/2024	127	1	126	1%
02/29/2024	127	4	123	3%

Total Occupancy for February:	11%
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## Beachfront RV Park Six Month Occupancy Forecast

March	12%
April	6%
May	12%
June	17%
July	34%
August	17%

**WORK ORDERS LOG**  
**Port of Brookings Harbor**  
**February 2024**

<b>Date</b>	<b>Location</b>	<b>Description of Work</b>	<b>Corrective Action</b>	<b>Date Completed</b>	<b>Completed By</b>
2/1/24	RV Park - Partial	Pulled out wood posts behind partial hook ups	Completed	2/1/24	Trent
2/1/24	RV Park	Lubricated all the locks in the park that needed it	Completed	2/1/24	Trent
2/1/24	RV Park Sites 1-38	Cut black cable conduit down to ground level	Completed	2/1/24	Trent
2/1/24	RV Park- Picnic Area and Partial	Mowed and weed-eated	Completed	2/1/24	Trent
2/1/24	RV Park Pull Throughs	Turned on all 20 Amp breakers in the front row	Completed	2/1/24	Trent
2/1/24	RV Sidewalk	Removed debris	Completed	2/1/24	Brent - Travis - Gary - Sean
2/1/24	Commercial Parking Lot	Removed 2- exposed 5 gallon oil buckets	Completed	2/1/24	Brent
2/1/24	Shar Mar	Pumped out water	Completed	2/1/24	Brent & Sean
2/1/24	Launch Ramp Parking Area	Added rock	Completed	2/1/24	Brent
2/1/24	Dredge spoils surround	Placed soils at base of exterior	Completed	2/1/24	Brent
2/1/24	Fish Station	Pulled up and re-attached discharge pipe	Completed	2/1/24	Sean
2/1/24	Hallmark Dock	Cleaned up trash	Completed	2/1/24	Sean
2/1/24	Basin 1, C Dock	Tightened 2 loose sections	Completed	2/1/24	Sean and Trent
2/1/24	RV Park Sites 69, 70, 71 & 72	Sites are flooding -evaluated - will add more soil at the end of March	Completed	2/1/24	Brent
2/2/24	Office Server	Fixed glitches in backup software	Completed	2/2/24	Brent and Carbonite
2/2/24	RV Walkway	Removed accumulated sand from walkway	Completed	2/2/24	Brent
2/2/24	Zola's on the Water	Fixed trash enclosure door	Completed	2/2/24	Brent
2/2/24	RV Park Sidewalk	Shoveled rocks and sand off sidewalk	Completed	2/2/24	Trent
2/2/24	RV Park Sites 12-13	Picked up garbage, weed-eated & put down gravel	Completed	2/2/24	Trent
2/2/24	RV Park Sites 74 & 75	Picked up palm fronds	Completed	2/2/24	Trent
2/2/24	Monthly Boat/Trailer Storage	Changed out lock that wasn't working right	Completed	2/2/24	Brent
2/2/24	RV Park Pull Throughs	Added gravel to level out the low spots	Completed	2/2/24	Sean and Trent
2/3/24	RV Park - Dry Camp	Weed-eated around the dry camp blocks	Completed	2/3/24	Trent
2/5/24	Hallmark	Cleaned up trash	Completed	2/5/24	Brent & Sean
2/5/24	Basin 1, A-6 (Kraken)	Temporarily secured as stern line was broken - owner on the way	Completed	2/5/24	Brent & Marian
2/5/24	Basin 1, A-18 (My Sweetie)	Temporarily secured as bow line was broken - owner on the way	Completed	2/5/24	Brent & Marian
2/5/24	RV Park	Cleaned out and organized back shed	Completed	2/5/24	Trent
2/5/24	RV Park - Dry Camp	Weed-eated and mowed all of dry camp	Completed	2/5/24	Trent
2/5/24	RV Park Bathrooms	Deep-cleaned bathrooms, changed out shower curtains and liners	Completed	2/5/24	Trent
2/6/24	RV Resdtrooms	Turned faucets back on that were malfunctioning	Completed	2/6/24	Brent & Marian
2/6/24	Dredge project	Acquired all tools needed for project	Completed	2/6/24	Brent
2/6/24	Kite Field Mens' Room	Added covers to light fixtures	Completed	2/6/24	Brent & Marian
2/7/24	Miss Pacific	Put gear on; 2 reels - Gantry & 2 poles	Completed	2/7/24	Travis & Brent
2/7/24	Boat Yard	Dumped trees collected from harbor	Completed	2/7/24	Brent & Sean
2/7/24	Launch Ramp	Removed bush from bank to prevent problem with water and sewer lines	Completed	2/7/24	Brent
2/8/24	RV Park Exit	Filled in potholes	Completed	2/8/24	Brent
2/8/24	Port Bathrooms	Worked with manufacturers to find light cover replacements	Completed	2/8/24	Brent
2/8/24	Eaton - Breakers	Worked with Eaton to arrange shipment back to them of breakers they sent that we did not order	Completed	2/8/24	Brent
2/8/24	Retail septic system	Cleaned retail septic system	Completed	2/8/24	Brent
2/8/24	Monthly Sewer Inspections	Completed monthly sewer inspections	Completed	2/8/24	Brent
2/8/24	Transient / Launch Ramp	Cut-replaced-repaired leaking SaniSailor effluent line	Completed	2/8/24	Brent
2/9/24	RV Park	Cleaned off security cameras on top of bathrooms	Completed	2/9/24	Trent
2/9/24	RV Park, Outside Perimeter	Picked up garbage	Completed	2/9/24	Trent
2/9/24	Gangway in Storage	Worked with John to repair gangway	Completed	2/9/24	Brent
2/9/24	SaniSailor	Inspected and cleaned	Completed	2/9/24	Brent
2/9/24	Telehandler Recertification	Completed classroom portion of recertification	Completed	2/9/24	Brent
2/10/24	RV Park	Filled potholes	Completed	2/9/24	Trent
2/11/24	RV Park Truck	Cleaned out the bed of the truck	Completed	2/11/24	Trent
2/11/24	RV Park Backyard	Cleaned up the backyard	Completed	2/9/24	Trent
2/11/24	RV Park, Site 67	Lowered water spigot	Completed	2/11/24	Trent
2/11/24	RV Park	Made list of picnic tables that need to be replaced	Completed	2/11/24	Trent

2/12/24	RV Park, Golf Shed	Cleaned out shelf above golf cart	Completed	2/12/24	Trent	52
2/12/24	Launch Ramp Kiosk	Reset system and cleared log	Completed	2/12/24	Brent	53
2/12/24	Boat Yard	Hauled out F/V Barbara Lee	Completed	2/12/24	Sean - Brent - Travis	54
2/12/24	Boat Yard	Hauled out and hauled in F/V Miss Emilie	Completed	2/12/24	Sean - Brent - Travis	55
2/13/24	Basin 2 - Q1	Tightened cleats and installed new cleat around Haida	Completed	2/13/24	Sean - Brent	56
2/13/24	Boat Yard / Settling Pond	Got floats and made raft for dredge pipe	Completed	2/13/24	Sean - Brent	57
2/13/24	Boat Yard	Hauled out F/V Fish On	Completed	2/13/24	Sean - Brent	58
2/13/24	Port	Cleaned around storm drains and replaced sandbags	Completed	2/13/24	Sean	59
2/14/24	Fuel Dock	Completed monthly inspections	Completed	2/14/24	Brent	60
2/14/24	Inventory	Took inventory - restocked toiletries	Completed	2/14/24	Brent	61
2/14/24	Storm drain at secure storage	Removed grate for water sampling	Completed	2/14/24	Brent	62
2/14/24	Tractor (EQ#3715)	Got tech to fix warning light issue	Completed	2/14/24	Brent and Aron	63
2/14/24	Dredge tools	Acquired / Inventoried / Stored tools for dredge	Completed	2/14/24	Brent	64
2/14/24	Boat Yard	Moved net spool from trailer to Pacific Hooker storage area	Completed	2/14/24	Brent & Travis	65
2/15/24	RV Park	Pulled vines from between the fence and the wood shed	Completed	2/15/24	Trent	66
2/15/24	RV Park, Pull Throughs	Finished numbering the pedestals	Completed	2/15/24	Trent	67
2/15/24	RV Park, Back row	Cut down cable conduits and took grey boxes off the fences	Completed	2/15/24	Trent	68
2/15/24	Port Trucks	Changed oils and fixed leak in EQ#1117 left rear	Completed	2/15/24	Brent	69
2/15/24	Beachfront Bistro	Re-aimed parking lot lights	Completed	2/15/24	Brent	70
2/15/24	Dredge Spoils	Loaded onto 5R truck for 8 more loads	Completed	2/15/24	Brent	71
2/15/24	Shar Mar	Pumped out vessel	Completed	2/15/24	Brent	72
2/16/24	Boardwalk	Replaced torn flags and lanyard clasps	Completed	2/16/24	Sean	73
2/16/24	Shop	80 hours grease of tractor	Completed	2/16/24	Sean	74
2/16/24	RV Park - Back Row	Mowed and weed eated the back row	Completed	2/16/24	Trent	75
2/18/24	RV Park Truck	Cleaned inside of truck	Completed	2/18/24	Trent	76
2/18/24	Kite Field	Cleared sewer main clog	Completed	2/18/24	Brent & Marian	77
2/22/24	RV Park, Partial Hookups	Cleaned out firepits	Completed	2/22/24	Trent	78
2/22/24	RV Park, Sites 48, 49, 50	Weedeated	Completed	2/22/24	Trent	79
2/22/24	RV Park Sites 54, 55, 56	Weedeated	Completed	2/22/24	Trent	80
2/23/24	RV Park Pull Throughs	Blew off concrete pads	Completed	2/23/24	Trent	81
2/23/24	RV Park Site 30	Filled in pothole	Completed	2/23/24	Trent	82
2/23/24	RV Park	Removed driftwood and big rocks from all sites	Completed	2/23/24	Trent	83
2/25/24	RV Park, Site 84	Filled potholes	Completed	2/25/24	Trent	84
2/26/24	RV Park	Picked up trash along outside fence perimeter	Completed	2/26/24	Trent	85
2/26/24	Office Server	Updated Security System	Completed	2/26/24	Brent	86
2/28/24	B2, N18	Installed new cleat	Completed	2/28/24	Sean	87
2/29/24	Launch Ramp	Made hard reset to nring kiosk back online	Completed	2/29/24	Brent	88
2/29/24	Dredge Camera	Moved camera to monitor outlet of pipe	Completed	2/29/24	Brent & Travis	89
2/29/24	Office Server	Worked with Carbonite to fix backup malfunction	Completed	2/29/24	Brent	90
2/29/24	RV Bathrooms	Deep cleaned both bathrooms	Completed	2/29/24	Trent	91
2/29/24	Basin 1 - M18	Pumped out Shar-Mar	Completed	2/29/24	Sean	92
					<b>TOTAL</b>	<b>92</b>



# Brooking Harbor VenTek RCS

## Monthly Transactions Summary Report

6 Mar 2024 9:16:11AM

Date: February 01, 2024 to February 29, 2024

Payment type: ALL

Transaction IDs: ALL

Terminals: ALL

Location	Terminal	Product	Count	Cash	Visa	MC	Amex	Discover	Smart Card	Debit	Cash Refund	Credit Refund	Total
Date: 2024 / February													
1	VS_All Pay												
	1	Boat Launch	61	160.00	135.00	5.00	0.00	0.00	0.00	0.00	0.00	0.00	300.00
	2	Daily Moorage	3	0.00	75.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	75.00
	Subtotal		64	160.00	210.00	5.00	0.00	0.00	0.00	0.00	0.00	0.00	375.00
<b>Total Sales</b>			<b>64</b>	<b>160.00</b>	<b>210.00</b>	<b>5.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>375.00</b>

### Grand Totals

<b>Total Sales</b>	<b>64</b>	<b>160.00</b>	<b>210.00</b>	<b>5.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>375.00</b>
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# SAFETY, SECURITY, AND ENVIRONMENTAL REPORT

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**DATE:** March 20, 2024  
**RE:** February 2024  
**TO:** Travis Webster, Port Manager  
**ISSUED BY:** Danielle King, Safety, Security & Environmental Coordinator

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## SAFETY

- Port maintenance discussed hard hat safety.

## INCIDENTS

POBH recorded (4) incidents for the month of February. Incidents included:

- Curry County Sheriffs contacted the Port regarding damage being reported on the Kathleen, security footage was given.
- Vehicle was caught doing donuts throughout the RV Park, requested from Curry County Sheriff to trespass individual for six months.
- Moorage customer was moving vessel when engine quit and damaged cleat on dock. Port staff replaced boards and cleat.
- Tuna gurney was stolen from a gear storage space but was recovered by Port Staff from Harbor Sanitary area.

## SECURITY

Four Aces Security Solutions and Port recorded (20) security issues for the month of February. Issues included:

- (15) Overnight parking tickets
- (1) Unauthorized Visitor
- (4) Parking Violation throughout the Port

## ENVIRONMENTAL / DEQ 1200-Z INDUSTRIAL STORMWATER

- Monthly inspections were completed as required by our Stormwater Pollution Control Plan (SWPCP).
- Stormwater testing was completed during the recent storms. This was two of four tests required for this year.

# FINANCIAL SUMMARY

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**DATE:** March 20, 2024  
**RE:** Month End Report for February 2024  
**TO:** Honorable Board President and Harbor District Board Members  
**ISSUED BY:** April Walker, Office Manager

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## February 2024 Financial Report – Overview

### Balance Sheet

- Unrestricted Cash and Equivalents totaled \$673,728
- Restricted Cash and Equivalents totaled \$320,140
- Total Checking/Savings (cash) at \$993,868

### February Profit & Loss

- Total revenue for all funds was \$327,481
- Total expense for all funds was \$216,848
- The net income for February was \$110,633

February Program Revenues		February Program Expenditures		Net
Beachfront RV Park	\$90,963	\$16,359		<b>\$74,604</b>
Commercial / Retail	\$49,416	\$8,079		<b>\$41,337</b>
Fuel Dock	\$47,994	\$35,795		<b>\$12,199</b>
Marina	\$73,034	\$40,189		<b>\$32,845</b>
<b>Total General Fund</b>	<b>\$261,407</b>	<b>\$100,422</b>		<b>\$160,985</b>

### Budget Performance FY 2023-2024

- Total income for all funds is 35.8%, with total general fund program revenues at 61.5%
- Total expenditure for all funds is 28.2%, with general fund expenditure at 58.1%

### Notes for February Financial Report

- An RFP for Municipal Auditor (FY 23-24) was posted and published on January 22<sup>nd</sup>.
  - I also sent it to 198 auditors listed on the Oregon Board of Accountancy roster.
  - I received (2) proposals which are included in today’s action items for decision.
- Connie Huntsman, CPA and Gerald Burns, Financial Advisor have requested that the Port file a second Audit Extension Request due to them not being able to prepare our FY 22-23 Audit by the current extension deadline of March 31<sup>st</sup>, 2024.
  - Extension was requested with expected Audit completion date of June 30, 2024.

- Expenditures include spending on Dredging (FEMA), Wastewater Treatment Plant (EPA) and Hazard Mitigation (HMGP).

Outstanding Reimbursements are as follows:

Project Agency	Project Name	Total Amount Submitted	Federal Share Amount	Other Share Amount	Amount Received	Amount Outstanding
FEMA PW-189	Dredging 75%	907,062.99	680,297.24	226,765.75	560,706.44	(346,356.55)
EPA	WWTP	201,891.20	161,512.96	40,378.24	161,512.96	(40,378.24)
HMGP 4452-05 Commer.		18,150.00	-	18,150.00	-	(18,150.00)
FEMA-B-OR PW-189	Dredging 25%	180,271.00			180,271.00	180,271.00
FEMA PW-190		24,185.73	24,185.73		10,943.48	(13,242.25)
HMGP 4499-20 Boat Yard						
<b>Totals</b>		<b>1,151,289.92</b>	<b>865,995.94</b>	<b>285,293.98</b>	<b>913,433.88</b>	<b>(237,856.04)</b>

### **Attachments**

- Port Balance Sheet as of February 29, 2024, 2 pages
- Profit & Loss February 2024, 3 pages
- Profit & Loss General Fund February 2024, 2 pages
- Profit & Loss Budget Performance, FY July 1, 2023 through June 30, 2024, 4 pages
- February 2024 Check Register, 3 pages
- February 2024 ACH and Debit Card Payments, 3 pages
- Purchases by Vendor Summary February 2024, 2 pages

Depreciation expenses are not included in the budget or in our financial reports. If depreciation expense were 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).



# Port of Brookings Harbor Balance Sheet

Cash Basis

	Feb 29, 24
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
<b>100 · UNRESTRICTED CASH &amp; EQUIVALENTS</b>	
<b>101 · GENERAL FUND CHECKING &amp; LGIP</b>	
10103 · General Funds Ckg Umpqua 3634	179,514.19
10106 · General Fund LGIP 6017	438,511.08
10107 · Dredging LGIP 6254	53,598.43
<b>Total 101 · GENERAL FUND CHECKING &amp; LGIP</b>	671,623.70
10101 · Petty Cash	394.00
<b>10102 · COUNTER CASH</b>	
10102.1 · Office/Reception Cash Drawer	400.00
10102.2 · RV Park Cash Drawer	510.00
10102.3 · Fuel Dock Cash Drawer	800.00
<b>Total 10102 · COUNTER CASH</b>	1,710.00
<b>Total 100 · UNRESTRICTED CASH &amp; EQUIVALENTS</b>	673,727.70
<b>110 · RESTRICTED CASH &amp; EQUIVALENTS</b>	
<b>104 · RESTRICTED MONEY MKT &amp; CHECKING</b>	
20104 · USDA BOND Umpqua MM 9529	2,521.74
30104 · Debt Service Umpqua MM 8627	2,507.54
<b>40104 · Capital Projects Umpqua 8018</b>	
70104.1 · Port Construction Fund	19,911.00
40104 · Capital Projects Umpqua 8018 - Other	2,500.00
<b>Total 40104 · Capital Projects Umpqua 8018</b>	22,411.00
<b>Total 104 · RESTRICTED MONEY MKT &amp; CHECKING</b>	27,440.28
<b>105 · RESTRICTED LGIP</b>	
20105 · USDA Bond Fund LGIP 6021	61,576.19
30105 · IFA Debt Service Fund LGIP 6020	82,170.91
50105 · Reserve Fund LGIP 6018	145,854.79
<b>70105 · Capital Projects LGIP 6273</b>	
70105.2 · Port Construction Fund	217,128.94
70105 · Capital Projects LGIP 6273 - Other	-214,030.51
<b>Total 70105 · Capital Projects LGIP 6273</b>	3,098.43
<b>Total 105 · RESTRICTED LGIP</b>	292,700.32
<b>Total 110 · RESTRICTED CASH &amp; EQUIVALENTS</b>	320,140.60
<b>Total Checking/Savings</b>	993,868.30
<b>Accounts Receivable</b>	
<b>120 · ACCOUNTS RECEIVABLE</b>	-39,242.66
<b>Total Accounts Receivable</b>	-39,242.66
<b>Other Current Assets</b>	
<b>130 · DUE FROM TRANSFERS</b>	
40130 · Due From Capital Projects	246,745.38
<b>Total 130 · DUE FROM TRANSFERS</b>	246,745.38
<b>150 · Undeposited Funds</b>	4,235.43
<b>Total Other Current Assets</b>	250,980.81
<b>Total Current Assets</b>	1,205,606.45
<b>TOTAL ASSETS</b>	<b>1,205,606.45</b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	

# Port of Brookings Harbor Balance Sheet

Cash Basis

	Feb 29, 24
<b>Current Liabilities</b>	
<b>Other Current Liabilities</b>	
<b>100222 · Payroll Liabilities</b>	
10222 · HealthCare Premium - Dependent	-957.36
10225 · P/R Taxes Payable	
10225.3 · State P/R Tax Payable	-468.18
<b>Total 10225 · P/R Taxes Payable</b>	-468.18
<b>Total 100222 · Payroll Liabilities</b>	-1,425.54
10226 · Lodging Tax Payable	18,539.10
<b>230 · DUE TO TRANSFERS</b>	
10230 · Due to General Fund	-105,346.23
40230 · Due To General Fund from CP	352,091.61
<b>Total 230 · DUE TO TRANSFERS</b>	246,745.38
<b>Total Other Current Liabilities</b>	263,858.94
<b>Total Current Liabilities</b>	263,858.94
<b>Total Liabilities</b>	263,858.94
<b>Equity</b>	
<b>300 · Fund Balance</b>	
<b>301 · Unappropriated Balance</b>	
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	402,738.52
70301 · Port Const. Fund Unappropriated	569,448.67
<b>Total 301 · Unappropriated Balance</b>	1,670,193.72
<b>302 · Appropriated Carryover</b>	
10302 · General Fund Appropriated Carry	-939,794.24
20302 · Revenue Bond Appropriated Carry	-207,441.59
30302 · Debt Service Appropriated Carry	-54,101.83
40302 · Capital Proj Appropriated Carry	-40,430.77
50302 · Reserve Fund Appropriated Carry	-828,065.97
70302 · Port Const. Fund Appropriated	-580,147.78
<b>Total 302 · Appropriated Carryover</b>	-2,649,982.18
<b>Total 300 · Fund Balance</b>	-979,788.46
<b>3900 · RETAINED EARNINGS</b>	982,045.53
<b>Net Income</b>	939,490.44
<b>Total Equity</b>	941,747.51
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>1,205,606.45</b>

**Port of Brookings Harbor**  
**Profit & Loss**  
 February 2024

	Feb 24
<b>Income</b>	
<b>400 · REVENUES</b>	
<b>401 · GENERAL FUND REVENUES</b>	
10412 · Property Tax Current	3,201.56
10413 · Property Tax Prior	610.50
<b>Total 401 · GENERAL FUND REVENUES</b>	3,812.06
<b>402 · GENERAL FUND PROGRAM REVENUES</b>	
<b>10421 · MARINA</b>	
<b>10421.2 · MOORAGE</b>	
10421.3 · Commercial Slip Rent	25,620.48
10421.4 · Recreational Slip Rent	25,075.34
10421.5 · Transient	150.00
10421.6 · Other Moorage	148.00
<b>Total 10421.2 · MOORAGE</b>	50,993.82
10422 · Boat Launch	550.00
<b>10423 · STORAGE</b>	
10423.1 · Gear Storage	9,935.43
10423.2 · Boat Storage	2,500.00
<b>Total 10423 · STORAGE</b>	12,435.43
10424 · ADMINISTRATIVE FEES	463.27
<b>10425 · MARINE SERVICES</b>	
10425.1 · Travelift	426.00
10425.2 · 12 K Telehandler	514.50
10425.3 · Other Sales & Fees	122.50
<b>Total 10425 · MARINE SERVICES</b>	1,063.00
<b>Total 10421 · MARINA</b>	65,505.52
<b>10427 · BEACHFRONT RV PARK</b>	
10427.1 · Space Rental	86,034.44
10427.2 · Other Sales & Fees	4,928.26
<b>Total 10427 · BEACHFRONT RV PARK</b>	90,962.70
<b>10428 · COMMERCIAL RETAIL</b>	
10428.1 · Retail Property	32,261.56
10428.2 · Docks	16,607.43
10428.3 · CPI and Other Fees	547.27
<b>Total 10428 · COMMERCIAL RETAIL</b>	49,416.26
10429 · FUEL DOCK	48,099.93
10430 · Landing Fees	7,422.78
<b>Total 402 · GENERAL FUND PROGRAM REVENUES</b>	261,407.19
<b>420 · USDA REVENUE BOND FUND</b>	
20414 · Interest Revenue Bond Fund	0.02
20419 · Transfer to USDA Bond Fund	10,843.00
<b>Total 420 · USDA REVENUE BOND FUND</b>	10,843.02
<b>430 · DEBT SERVICE FUND REVENUE</b>	
30414 · Interest Debt Service Fund	0.03
30419 · Transfer to Debt Service Fund	27,299.71
<b>Total 430 · DEBT SERVICE FUND REVENUE</b>	27,299.74

**Port of Brookings Harbor**  
**Profit & Loss**  
 February 2024

	Feb 24
<b>440 · CAPITAL PROJECTS FUND REVENUE</b>	
40416 · Government Funding	
40416.4 · FEMA- Dredging PW 189	7,965.18
40416.6 · EPA- Wastewater Treatment Plant	9,344.00
<b>Total 40416 · Government Funding</b>	17,309.18
<b>Total 440 · CAPITAL PROJECTS FUND REVENUE</b>	17,309.18
<b>450 · RESERVE FUND REVENUE</b>	
50419 · Transfer to Reserve Fund	2,000.00
<b>Total 450 · RESERVE FUND REVENUE</b>	2,000.00
<b>460 · DEBT SERV. RV PARK IMPROV. FUND</b>	
60419 · Transfer OR FFC 2020 Debt Serv.	4,809.87
<b>Total 460 · DEBT SERV. RV PARK IMPROV. FUND</b>	4,809.87
<b>Total 400 · REVENUES</b>	327,481.06
<b>Total Income</b>	327,481.06
<b>Gross Profit</b>	327,481.06
<b>Expense</b>	
<b>600 · GENERAL FUND EXPENDITURES</b>	
10900 · Operating Transfers Out General	44,952.58
<b>500 · PERSONNEL SERVICES</b>	
10502 · Office Staff	29,433.36
10504 · Operations Staff	13,116.66
10506 · Overtime	540.41
10508 · Payroll Taxes/Costs/Benefits	
10508.1 · Paid Holidays	0.00
10508.2 · Sick Leave Benefit	1,129.38
10508.3 · Vacation	1,080.98
10508.4 · Payroll Taxes	4,877.38
10508.5 · SEP Retirement	4,241.61
<b>Total 10508 · Payroll Taxes/Costs/Benefits</b>	11,329.35
10510 · Health Care and Dental	9,636.96
10512 · Workers Compensation	997.68
<b>Total 500 · PERSONNEL SERVICES</b>	65,054.42
<b>601 · GENERAL FUND Material &amp; Service</b>	
10602 · REPAIRS & MAINTENANCE	
10602.1 · Equip. Repair/Maintenance	1,612.47
10602.2 · Supplies	6,992.07
<b>Total 10602 · REPAIRS &amp; MAINTENANCE</b>	8,604.54
10603 · FUEL purchased for resale	30,958.47
10605 · UTILITIES	
10605.3 · Sanitary	4,835.00
10605.5 · Telecommunications	1,305.58
10605.6 · Waste Removal	6,435.21
10605.7 · Water	2,763.94
<b>Total 10605 · UTILITIES</b>	15,339.73
10606 · OFFICE EXPENSE	1,946.89
10607 · BANK SERVICE & FINANCE FEES	4,397.43
10608 · TRAINING & TRAVEL	-1,042.31
10609 · PERMITS, LICENSES, TAXES & MISC	244.87
10610 · INSURANCE; PROP & CAS, BOND	13,404.92

**Port of Brookings Harbor**  
**Profit & Loss**  
 February 2024

	Feb 24
10611 · PROFESSIONAL FEES	
10611.4 · Other Support/Consultant	719.06
<b>Total 10611 · PROFESSIONAL FEES</b>	<b>719.06</b>
<b>Total 601 · GENERAL FUND Material &amp; Service</b>	<b>74,573.60</b>
<b>Total 600 · GENERAL FUND EXPENDITURES</b>	<b>184,580.60</b>
<b>630 · DEBT SERVICE FUND EXPENDITURES</b>	
801 · Principal	
30804P · 2018 Genie Forklift Principal	1,369.47
<b>Total 801 · Principal</b>	<b>1,369.47</b>
810 · Interest Payments	
30814I · 2018 Genie Forklift Interest	95.24
<b>Total 810 · Interest Payments</b>	<b>95.24</b>
<b>Total 630 · DEBT SERVICE FUND EXPENDITURES</b>	<b>1,464.71</b>
<b>640 · CAPT. PROJ. EXPENDITURES</b>	
740 · CAPT. PROJ. CAPITAL OUTLAY	
40702 · Land Improvement - Capt Proj	
40702.4 · FEMA- Dredging PW 189	15,046.99
40702.6 · EPA- Wastewater Treatment Plant	4,970.00
40702.7 · Hazard Mitigation-Paving/Drains	720.00
40702.8 · Business Oregon- Dredging	5,015.67
40702.9 · Business Oregon- HMGP	240.00
<b>Total 40702 · Land Improvement - Capt Proj</b>	<b>25,992.66</b>
<b>Total 740 · CAPT. PROJ. CAPITAL OUTLAY</b>	<b>25,992.66</b>
<b>Total 640 · CAPT. PROJ. EXPENDITURES</b>	<b>25,992.66</b>
<b>660 · DEBT SERV. RV PARK EXPENDITURES</b>	
60806P · RV Park Improv. Loan Principal	3,435.89
60815I · RV Park Improv. Loan Interest	1,373.98
<b>Total 660 · DEBT SERV. RV PARK EXPENDITURES</b>	<b>4,809.87</b>
<b>Total Expense</b>	<b>216,847.84</b>
<b>Net Income</b>	<b>110,633.22</b>

**Port of Brookings Harbor  
Profit & Loss General Fund  
February 2024**

	BEACHFRONT RV ... (GENERAL FUND)	COMMERCIAL RET... (GENERAL FUND)	FUEL DOCK (GENERAL FUND)	MARINA (GENERAL FUND)	Total GENERAL FU...	TOTAL
<b>Income</b>						
<b>400 · REVENUES</b>						
<b>402 · GENERAL FUND PROGRAM REVENUES</b>						
<b>10421 · MARINA</b>						
<b>10421.2 · MOORAGE</b>						
10421.3 · Commercial Slip Rent	0.00	0.00	0.00	25,620.48	25,620.48	25,620.48
10421.4 · Recreational Slip Rent	0.00	0.00	0.00	25,075.34	25,075.34	25,075.34
10421.5 · Transient	0.00	0.00	0.00	150.00	150.00	150.00
10421.6 · Other Moorage	0.00	0.00	0.00	148.00	148.00	148.00
<b>Total 10421.2 · MOORAGE</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>50,993.82</b>	<b>50,993.82</b>	<b>50,993.82</b>
10422 · Boat Launch	0.00	0.00	0.00	550.00	550.00	550.00
<b>10423 · STORAGE</b>						
10423.1 · Gear Storage	0.00	0.00	0.00	9,935.43	9,935.43	9,935.43
10423.2 · Boat Storage	0.00	0.00	0.00	2,500.00	2,500.00	2,500.00
<b>Total 10423 · STORAGE</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>12,435.43</b>	<b>12,435.43</b>	<b>12,435.43</b>
10424 · ADMINISTRATIVE FEES	0.00	0.00	0.00	463.27	463.27	463.27
<b>10425 · MARINE SERVICES</b>						
10425.1 · Travelift	0.00	0.00	0.00	426.00	426.00	426.00
10425.2 · 12 K Telehandler	0.00	0.00	0.00	514.50	514.50	514.50
10425.3 · Other Sales & Fees	0.00	0.00	0.00	122.50	122.50	122.50
<b>Total 10425 · MARINE SERVICES</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,063.00</b>	<b>1,063.00</b>	<b>1,063.00</b>
<b>Total 10421 · MARINA</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>65,505.52</b>	<b>65,505.52</b>	<b>65,505.52</b>
<b>10427 · BEACHFRONT RV PARK</b>						
10427.1 · Space Rental	86,034.44	0.00	0.00	0.00	86,034.44	86,034.44
10427.2 · Other Sales & Fees	4,928.26	0.00	0.00	0.00	4,928.26	4,928.26
<b>Total 10427 · BEACHFRONT RV PARK</b>	<b>90,962.70</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>90,962.70</b>	<b>90,962.70</b>
<b>10428 · COMMERCIAL RETAIL</b>						
10428.1 · Retail Property	0.00	32,261.56	0.00	0.00	32,261.56	32,261.56
10428.2 · Docks	0.00	16,607.43	0.00	0.00	16,607.43	16,607.43
10428.3 · CPI and Other Fees	0.00	547.27	0.00	0.00	547.27	547.27
<b>Total 10428 · COMMERCIAL RETAIL</b>	<b>0.00</b>	<b>49,416.26</b>	<b>0.00</b>	<b>0.00</b>	<b>49,416.26</b>	<b>49,416.26</b>
10429 · FUEL DOCK	0.00	0.00	47,994.14	105.79	48,099.93	48,099.93
10430 · Landing Fees	0.00	0.00	0.00	7,422.78	7,422.78	7,422.78
<b>Total 402 · GENERAL FUND PROGRAM REVENUES</b>	<b>90,962.70</b>	<b>49,416.26</b>	<b>47,994.14</b>	<b>73,034.09</b>	<b>261,407.19</b>	<b>261,407.19</b>
<b>Total 400 · REVENUES</b>	<b>90,962.70</b>	<b>49,416.26</b>	<b>47,994.14</b>	<b>73,034.09</b>	<b>261,407.19</b>	<b>261,407.19</b>
<b>Total Income</b>	<b>90,962.70</b>	<b>49,416.26</b>	<b>47,994.14</b>	<b>73,034.09</b>	<b>261,407.19</b>	<b>261,407.19</b>
<b>Gross Profit</b>	<b>90,962.70</b>	<b>49,416.26</b>	<b>47,994.14</b>	<b>73,034.09</b>	<b>261,407.19</b>	<b>261,407.19</b>
<b>Expense</b>						
<b>600 · GENERAL FUND EXPENDITURES</b>						
<b>500 · PERSONNEL SERVICES</b>						
<b>10508 · Payroll Taxes/Costs/Benefits</b>						

**Port of Brookings Harbor  
Profit & Loss General Fund  
February 2024**

	BEACHFRONT RV ... (GENERAL FUND)	COMMERCIAL RET... (GENERAL FUND)	FUEL DOCK (GENERAL FUND)	MARINA (GENERAL FUND)	Total GENERAL FU...	TOTAL
10508.5 · SEP Retirement	804.37	994.66	994.66	1,447.92	4,241.61	4,241.61
<b>Total 10508 · Payroll Taxes/Costs/Benefits</b>	<b>804.37</b>	<b>994.66</b>	<b>994.66</b>	<b>1,447.92</b>	<b>4,241.61</b>	<b>4,241.61</b>
10510 · Health Care and Dental	2,409.24	2,409.24	2,409.24	2,409.24	9,636.96	9,636.96
10512 · Workers Compensation	249.42	249.42	249.42	249.42	997.68	997.68
<b>Total 500 · PERSONNEL SERVICES</b>	<b>3,463.03</b>	<b>3,653.32</b>	<b>3,653.32</b>	<b>4,106.58</b>	<b>14,876.25</b>	<b>14,876.25</b>
<b>601 · GENERAL FUND Material &amp; Service</b>						
<b>10602 · REPAIRS &amp; MAINTENANCE</b>						
10602.1 · Equip. Repair/Maintenance	0.00	0.00	0.00	1,612.47	1,612.47	1,612.47
10602.2 · Supplies	1,333.47	429.72	435.97	4,792.91	6,992.07	6,992.07
<b>Total 10602 · REPAIRS &amp; MAINTENANCE</b>	<b>1,333.47</b>	<b>429.72</b>	<b>435.97</b>	<b>6,405.38</b>	<b>8,604.54</b>	<b>8,604.54</b>
10603 · FUEL purchased for resale	0.00	0.00	30,958.47	0.00	30,958.47	30,958.47
<b>10605 · UTILITIES</b>						
10605.3 · Sanitary	2,488.89	977.75	33.14	1,335.22	4,835.00	4,835.00
10605.5 · Telecommunications	308.68	91.97	138.82	766.11	1,305.58	1,305.58
10605.6 · Waste Removal	2,708.66	0.00	0.00	3,726.55	6,435.21	6,435.21
10605.7 · Water	946.60	119.60	26.00	1,671.74	2,763.94	2,763.94
<b>Total 10605 · UTILITIES</b>	<b>6,452.83</b>	<b>1,189.32</b>	<b>197.96</b>	<b>7,499.62</b>	<b>15,339.73</b>	<b>15,339.73</b>
10606 · OFFICE EXPENSE	484.83	412.42	403.63	646.01	1,946.89	1,946.89
10607 · BANK SERVICE & FINANCE FEES	3,402.05	0.00	254.35	728.53	4,384.93	4,384.93
10608 · TRAINING & TRAVEL	-296.27	-296.26	-302.52	-147.26	-1,042.31	-1,042.31
10609 · PERMITS, LICENSES, TAXES & MISC	8.99	9.00	9.00	217.88	244.87	244.87
10610 · INSURANCE; PROP & CAS, BOND	1,185.73	2,556.16	59.75	9,603.28	13,404.92	13,404.92
<b>10611 · PROFESSIONAL FEES</b>						
10611.4 · Other Support/Consultant	324.02	125.03	124.98	145.03	719.06	719.06
<b>Total 10611 · PROFESSIONAL FEES</b>	<b>324.02</b>	<b>125.03</b>	<b>124.98</b>	<b>145.03</b>	<b>719.06</b>	<b>719.06</b>
<b>Total 601 · GENERAL FUND Material &amp; Service</b>	<b>12,895.65</b>	<b>4,425.39</b>	<b>32,141.59</b>	<b>25,098.47</b>	<b>74,561.10</b>	<b>74,561.10</b>
<b>Total 600 · GENERAL FUND EXPENDITURES</b>	<b>16,358.68</b>	<b>8,078.71</b>	<b>35,794.91</b>	<b>29,205.05</b>	<b>89,437.35</b>	<b>89,437.35</b>
<b>640 · CAPT. PROJ. EXPENDITURES</b>						
<b>740 · CAPT. PROJ. CAPITAL OUTLAY</b>						
40702 · Land Improvement - Capt Proj						
40702.4 · FEMA- Dredging PW 189	0.00	0.00	0.00	8,238.26	8,238.26	8,238.26
40702.8 · Business Oregon- Dredging	0.00	0.00	0.00	2,746.09	2,746.09	2,746.09
<b>Total 40702 · Land Improvement - Capt Proj</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>10,984.35</b>	<b>10,984.35</b>	<b>10,984.35</b>
<b>Total 740 · CAPT. PROJ. CAPITAL OUTLAY</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>10,984.35</b>	<b>10,984.35</b>	<b>10,984.35</b>
<b>Total 640 · CAPT. PROJ. EXPENDITURES</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>10,984.35</b>	<b>10,984.35</b>	<b>10,984.35</b>
<b>Total Expense</b>	<b>16,358.68</b>	<b>8,078.71</b>	<b>35,794.91</b>	<b>40,189.40</b>	<b>100,421.70</b>	<b>100,421.70</b>
<b>Net Income</b>	<b>74,604.02</b>	<b>41,337.55</b>	<b>12,199.23</b>	<b>32,844.69</b>	<b>160,985.49</b>	<b>160,985.49</b>

**Port of Brookings Harbor  
Profit & Loss Budget Performance FY 2023-2024**

July 2023 through June 2024

	Jul '23 - Jun 24	Budget	% of Budget
<b>Income</b>			
<b>400 · REVENUES</b>			
<b>401 · GENERAL FUND REVENUES</b>			
10411 · Cash Carry Over	407,328.91	402,242.00	101.3%
10412 · Property Tax Current	264,583.23	270,000.00	98.0%
10413 · Property Tax Prior	13,441.97	10,000.00	134.4%
10414 · Interest General Fund	8,231.24	2,000.00	411.6%
10417 · Assets Sales	0.00	10,000.00	0.0%
10418 · Miscellaneous	10,732.73	50,000.00	21.5%
10419 · Transfer to General Fund	0.00	0.00	0.0%
10420 · Grants & Other Funding - GF	9,119.69	0.00	100.0%
<b>401 · GENERAL FUND REVENUES - Other</b>	<b>0.59</b>		
<b>Total 401 · GENERAL FUND REVENUES</b>	<b>713,438.36</b>	<b>744,242.00</b>	<b>95.9%</b>
<b>402 · GENERAL FUND PROGRAM REVENUES</b>			
<b>10421 · MARINA</b>			
<b>10421.2 · MOORAGE</b>			
10421.3 · Commercial Slip Rent	136,862.11		
10421.4 · Recreational Slip Rent	224,349.14		
10421.5 · Transient	9,766.61		
10421.6 · Other Moorage	8,058.00		
<b>10421.2 · MOORAGE - Other</b>	<b>15.00</b>		
<b>Total 10421.2 · MOORAGE</b>	<b>379,050.86</b>		
10422 · Boat Launch	17,823.05		
<b>10423 · STORAGE</b>			
10423.1 · Gear Storage	38,370.90		
10423.2 · Boat Storage	24,750.00		
<b>Total 10423 · STORAGE</b>	<b>63,120.90</b>		
10424 · ADMINISTRATIVE FEES	5,617.33		
<b>10425 · MARINE SERVICES</b>			
10425.1 · Travelift	23,607.00		
10425.2 · 12 K Telehandler	6,952.50		
10425.3 · Other Sales & Fees	29,410.60		
10425.4 · Public Hoist	831.04		
<b>Total 10425 · MARINE SERVICES</b>	<b>60,801.14</b>		
10426 · EVENTS ON PORT PROPERTY	5,802.00		
10421 · MARINA - Other	0.00	750,000.00	0.0%
<b>Total 10421 · MARINA</b>	<b>532,215.28</b>	<b>750,000.00</b>	<b>71.0%</b>
<b>10427 · BEACHFRONT RV PARK</b>			
10427.1 · Space Rental	442,824.43		
10427.2 · Other Sales & Fees	33,777.52		
10427 · BEACHFRONT RV PARK - Other	0.00	750,000.00	0.0%
<b>Total 10427 · BEACHFRONT RV PARK</b>	<b>476,601.95</b>	<b>750,000.00</b>	<b>63.5%</b>
<b>10428 · COMMERCIAL RETAIL</b>			
10428.1 · Retail Property	265,649.31		
10428.2 · Docks	126,103.63		
10428.3 · CPI and Other Fees	21,771.73		
10428 · COMMERCIAL RETAIL - Other	0.00	590,000.00	0.0%
<b>Total 10428 · COMMERCIAL RETAIL</b>	<b>413,524.67</b>	<b>590,000.00</b>	<b>70.1%</b>
10429 · FUEL DOCK	499,196.27	1,000,000.00	49.9%
10430 · Landing Fees	9,078.85	50,000.00	18.2%
<b>Total 402 · GENERAL FUND PROGRAM REVENUES</b>	<b>1,930,617.02</b>	<b>3,140,000.00</b>	<b>61.5%</b>
<b>420 · USDA REVENUE BOND FUND</b>			
20411 · Cash Carry Over - USDA Revenue	105,089.67	103,660.00	101.4%
20414 · Interest Revenue Bond Fund	2,384.26	800.00	298.0%
20419 · Transfer to USDA Bond Fund	97,587.00	130,120.00	75.0%
<b>Total 420 · USDA REVENUE BOND FUND</b>	<b>205,060.93</b>	<b>234,580.00</b>	<b>87.4%</b>
<b>430 · DEBT SERVICE FUND REVENUE</b>			
30411 · Cash Carry Over - Debt Service	31,343.32	23,700.00	132.3%
30414 · Interest Debt Service Fund	1,655.13	616.00	268.7%
30419 · Transfer to Debt Service Fund	264,333.39	486,213.00	54.4%
<b>Total 430 · DEBT SERVICE FUND REVENUE</b>	<b>297,331.84</b>	<b>510,529.00</b>	<b>58.2%</b>
<b>440 · CAPITAL PROJECTS FUND REVENUE</b>			



## Port of Brookings Harbor Profit & Loss Budget Performance FY 2023-2024

July 2023 through June 2024

	Jul '23 - Jun 24	Budget	% of Budget
40411 · Cash Carry Over - Capt Proj	2,500.00	2,500.00	100.0%
40416 · Government Funding			
40416.2 · FEMA Funding PW 162 (Closed)	79,842.98	0.00	100.0%
40416.4 · FEMA- Dredging PW 189	563,242.40	1,835,304.00	30.7%
40416.5 · FEMA- Dredging PW 190 (Admin)	10,943.48	0.00	100.0%
40416.6 · EPA- Wastewater Treatment Plant	86,650.26	3,500,000.00	2.5%
40416.7 · Hazard Mitigation-Paving/Drains	0.00	1,200,000.00	0.0%
40416.8 · Business Oregon Match-Dredging	39,744.00	500,000.00	7.9%
40416.9 · Business Oregon Match-HMGP	0.00	500,000.00	0.0%
40416 · Government Funding - Other	140,527.00		
<b>Total 40416 · Government Funding</b>	<b>920,950.12</b>	<b>7,535,304.00</b>	<b>12.2%</b>
40419 · Transfer to Capital Project	0.00	0.00	0.0%
70414 · Interest Capital Project Fund	1,056.94	0.00	100.0%
<b>Total 440 · CAPITAL PROJECTS FUND REVENUE</b>	<b>924,507.06</b>	<b>7,537,804.00</b>	<b>12.3%</b>
450 · RESERVE FUND REVENUE			
50411 · Cash Carry Over - Reserve Fund	425,327.45	400,236.00	106.3%
50414 · Interest Reserve Fund	4,527.34	2,000.00	226.4%
50419 · Transfer to Reserve Fund	18,000.00	24,000.00	75.0%
50430 · Landing Fees	0.00	50,000.00	0.0%
<b>Total 450 · RESERVE FUND REVENUE</b>	<b>447,854.79</b>	<b>476,236.00</b>	<b>94.0%</b>
460 · DEBT SERV. RV PARK IMPROV. FUND			
60419 · Transfer OR FFC 2020 Debt Serv.	43,288.83	57,718.00	75.0%
<b>Total 460 · DEBT SERV. RV PARK IMPROV. FUND</b>	<b>43,288.83</b>	<b>57,718.00</b>	<b>75.0%</b>
470 · PORT CONSTRUCTION FUND REVENUE			
70411 · Cash Carry Over - Port Const.	8,199.11	2,500.00	328.0%
70419 · Transfers to Port Const. Fund	0.00	50,000.00	0.0%
<b>Total 470 · PORT CONSTRUCTION FUND REVENUE</b>	<b>8,199.11</b>	<b>52,500.00</b>	<b>15.6%</b>
<b>Total 400 · REVENUES</b>	<b>4,570,297.94</b>	<b>12,753,609.00</b>	<b>35.8%</b>
70429 · Returned Check Charges	50.00		
<b>Total Income</b>	<b>4,570,347.94</b>	<b>12,753,609.00</b>	<b>35.8%</b>
<b>Gross Profit</b>	<b>4,570,347.94</b>	<b>12,753,609.00</b>	<b>35.8%</b>
<b>Expense</b>			
600 · GENERAL FUND EXPENDITURES			
10900 · Operating Transfers Out General	423,209.22	658,051.00	64.3%
500 · PERSONNEL SERVICES			
10502 · Office Staff	249,112.90	292,398.00	85.2%
10504 · Operations Staff	125,370.97	271,653.00	46.2%
10506 · Overtime	7,189.18	11,475.00	62.7%
10508 · Payroll Taxes/Costs/Benefits			
10508.1 · Paid Holidays	16,025.16		
10508.2 · Sick Leave Benefit	6,290.00		
10508.3 · Vacation	23,388.50		
10508.4 · Payroll Taxes	44,244.91		
10508.5 · SEP Retirement	39,788.16	0.00	100.0%
10508 · Payroll Taxes/Costs/Benefits - Other	0.01	185,338.00	0.0%
<b>Total 10508 · Payroll Taxes/Costs/Benefits</b>	<b>129,736.74</b>	<b>185,338.00</b>	<b>70.0%</b>
10510 · Health Care and Dental	74,995.87	130,000.00	57.7%
10512 · Workers Compensation	7,363.27	15,000.00	49.1%
<b>Total 500 · PERSONNEL SERVICES</b>	<b>593,768.93</b>	<b>905,864.00</b>	<b>65.5%</b>
601 · GENERAL FUND Material & Service			
10601 · ADVERTISING & NOTIFICATIONS	3,352.84	5,476.00	61.2%
10602 · REPAIRS & MAINTENANCE			
10602.1 · Equip. Repair/Maintenance	44,172.43		
10602.2 · Supplies	106,199.18		
10602.3 · Services	130,431.09		
10602 · REPAIRS & MAINTENANCE - Other	0.00	368,078.00	0.0%
<b>Total 10602 · REPAIRS &amp; MAINTENANCE</b>	<b>280,802.70</b>	<b>368,078.00</b>	<b>76.3%</b>
10603 · FUEL purchased for resale	470,429.88	800,000.00	58.8%
10605 · UTILITIES			
10605.1 · Electric	57,992.07		
10605.3 · Sanitary	35,628.65		
10605.5 · Telecommunications	11,677.21		

## Port of Brookings Harbor Profit & Loss Budget Performance FY 2023-2024

July 2023 through June 2024

	Jul '23 - Jun 24	Budget	% of Budget
10605.6 · Waste Removal	60,192.06		
10605.7 · Water	21,011.05		
10605 · UTILITIES - Other	0.00	310,000.00	0.0%
<b>Total 10605 · UTILITIES</b>	<b>186,501.04</b>	<b>310,000.00</b>	<b>60.2%</b>
10606 · OFFICE EXPENSE	13,942.20	41,000.00	34.0%
10607 · BANK SERVICE & FINANCE FEES	37,113.75	60,000.00	61.9%
10608 · TRAINING & TRAVEL	3,207.22	10,000.00	32.1%
10609 · PERMITS, LICENSES, TAXES & MISC	29,153.97	80,392.00	36.3%
10610 · INSURANCE; PROP & CAS, BOND	99,587.11	130,000.00	76.6%
10611 · PROFESSIONAL FEES			
10611.2 · Attorney	55,541.00		
10611.3 · Engineering	4,160.00		
10611.4 · Other Support/Consultant	12,999.51		
10611 · PROFESSIONAL FEES - Other	0.00	235,000.00	0.0%
<b>Total 10611 · PROFESSIONAL FEES</b>	<b>72,700.51</b>	<b>235,000.00</b>	<b>30.9%</b>
<b>Total 601 · GENERAL FUND Material &amp; Service</b>	<b>1,196,791.22</b>	<b>2,039,946.00</b>	<b>58.7%</b>
710 · GENERAL FUND CAPITAL OUTLAY			
10704 · Equipment	30,089.00		
710 · GENERAL FUND CAPITAL OUTLAY - Other	0.00	0.00	0.0%
<b>Total 710 · GENERAL FUND CAPITAL OUTLAY</b>	<b>30,089.00</b>	<b>0.00</b>	<b>100.0%</b>
920 · OPERATING CONTINGENCY	0.00	255,382.00	0.0%
<b>Total 600 · GENERAL FUND EXPENDITURES</b>	<b>2,243,858.37</b>	<b>3,859,243.00</b>	<b>58.1%</b>
620 · USDA REVENUE BOND EXPENDITURES			
20801P · USDA Revenue Bond Principal	88,084.37	42,010.00	209.7%
20810I · USDA Revenue Bond Interest	42,035.63		
620 · USDA REVENUE BOND EXPENDITURES - Other	0.00	88,110.00	0.0%
<b>Total 620 · USDA REVENUE BOND EXPENDITURES</b>	<b>130,120.00</b>	<b>130,120.00</b>	<b>100.0%</b>
630 · DEBT SERVICE FUND EXPENDITURES			
30802P · IFA PRINCIPAL			
30802.1 · OBDD #520139/Boardwalk Prin	7,586.92		
30802.2 · OBDD #525172/RV Park Prin.	6,841.84		
30802.3 · OBDD #525176/Green Bldg Prn	12,048.18		
30802.4 · OBDD #525181/EurekaFish Prn	7,825.96		
30802.5 · SPWF #L02009/Cold Strg Prin	111,327.24		
30802.9 · SPWF X03004/Eureka Fishery Prin	9,369.86		
30802P · IFA PRINCIPAL - Other	0.00	310,000.00	0.0%
<b>Total 30802P · IFA PRINCIPAL</b>	<b>155,000.00</b>	<b>310,000.00</b>	<b>50.0%</b>
801 · Principal			
30803P · 50 BFMII Travelift Principal	18,424.36	18,424.00	100.0%
30804P · 2018 Genie Forklift Principal	10,773.51	16,333.00	66.0%
30806P · Land Sale Assests, Pay IFA Debt	0.00	140,000.00	0.0%
<b>Total 801 · Principal</b>	<b>29,197.87</b>	<b>174,757.00</b>	<b>16.7%</b>
810 · Interest Payments			
30813I · 50 BFMII Travelift Interest	211.64	212.00	99.8%
30814I · 2018 Genie Forklift Interest	944.17	1,243.00	76.0%
<b>Total 810 · Interest Payments</b>	<b>1,155.81</b>	<b>1,455.00</b>	<b>79.4%</b>
<b>Total 630 · DEBT SERVICE FUND EXPENDITURES</b>	<b>185,353.68</b>	<b>486,212.00</b>	<b>38.1%</b>
640 · CAPT. PROJ. EXPENDITURES			
740 · CAPT. PROJ. CAPITAL OUTLAY			
40702 · Land Improvement - Capt Proj			
40702.4 · FEMA- Dredging PW 189	647,819.12	1,835,304.00	35.3%
40702.5 · FEMA- Dredging PW 190 (Admin)	8,335.39	0.00	100.0%
40702.6 · EPA- Wastewater Treatment Plant	111,522.83	3,500,000.00	3.2%
40702.7 · Hazard Mitigation-Paving/Drains	8,940.00	1,200,000.00	0.7%
40702.8 · Business Oregon- Dredging	216,236.41	500,000.00	43.2%
40702.9 · Business Oregon- HMGP	2,650.00	500,000.00	0.5%
40702 · Land Improvement - Capt Proj - Other	0.00	0.00	0.0%
<b>Total 40702 · Land Improvement - Capt Proj</b>	<b>995,503.75</b>	<b>7,535,304.00</b>	<b>13.2%</b>
<b>Total 740 · CAPT. PROJ. CAPITAL OUTLAY</b>	<b>995,503.75</b>	<b>7,535,304.00</b>	<b>13.2%</b>

**Port of Brookings Harbor  
Profit & Loss Budget Performance FY 2023-2024**

July 2023 through June 2024

	Jul '23 - Jun 24	Budget	% of Budget
<b>Total 640 · CAPT. PROJ. EXPENDITURES</b>	995,503.75	7,535,304.00	13.2%
<b>650 · RESERVE FUND EXPENDITURES</b>			
50100 · RESERVE FUND CAPITAL OUTLAY	0.00	0.00	0.0%
50200 · RESERVE for FUTURE EXPENDITURE	0.00	476,236.00	0.0%
<b>Total 650 · RESERVE FUND EXPENDITURES</b>	0.00	476,236.00	0.0%
<b>660 · DEBT SERV. RV PARK EXPENDITURES</b>			
60806P · RV Park Improv. Loan Principal	27,255.18	41,085.00	66.3%
60815I · RV Park Improv. Loan Interest	11,223.78	16,633.00	67.5%
<b>Total 660 · DEBT SERV. RV PARK EXPENDITURES</b>	38,478.96	57,718.00	66.7%
<b>670 · PORT CONST FUND EXPENDITURES</b>			
70100 · PORT CONST. CAPITAL OUTLAY	0.00	50,000.00	0.0%
<b>Total 670 · PORT CONST FUND EXPENDITURES</b>	0.00	50,000.00	0.0%
<b>930 · Fund Balances</b>			
10930 · Unappropriated Balance GF	0.00	25,000.00	0.0%
20930 · Unappropriated Balance-USDA	0.00	104,460.00	0.0%
30930 · Unappropriated Balance Debt	0.00	24,316.00	0.0%
40930 · Unappropriated Balance Capt Pro	0.00	2,500.00	0.0%
50930 · Unappropriated Balance Reserve	0.00	0.00	0.0%
70930 · Unappropriated Balance Port Con	0.00	2,500.00	0.0%
<b>Total 930 · Fund Balances</b>	0.00	158,776.00	0.0%
<b>Total Expense</b>	3,593,314.76	12,753,609.00	28.2%
<b>Net Income</b>	<b>977,033.18</b>	<b>0.00</b>	<b>100.0%</b>

**Port of Brookings Harbor**  
**Check Registers**  
**As of February 29, 2024**

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		02/21/2024	Chetco Automotive	QuickBooks generated zero amount transaction for bill payment stub	0.00	
Bill Pmt -Check	ACH DEBIT	02/04/2024	Spectrum Business 8413 10 002 0066...	Internet & Voice for Port Shop Offices 1/17/24 - 2/16/24		132.97
Bill Pmt -Check	ACH DEBIT	02/05/2024	US Bank Equipment Finance	Contract No. 500-0623925-000 RICOH IMC6000 Copier		223.20
Bill Pmt -Check	ACH DEBIT	02/06/2024	Spectrum Business 8413 10 002 0062...	Internet & Voice for Port Meeting Room 1/19/24 - 2/18/24		124.98
Check	ACH DEBIT	02/02/2024	ADP	Advice of Debit 652701998 Payroll Date: 1/24/2024		158.11
Bill Pmt -Check	ACH DEBIT	02/07/2024	Spectrum Enterprise 177075701	Internet for Port Office 1/29/2024 - 2/28/2024		109.98
Bill Pmt -Check	ACH DEBIT	02/16/2024	ZiPLY Fiber 541-412-7930-102902-5	541-412-7930-102902-5 Fuel Dock Telephone		46.85
Bill Pmt -Check	ACH DEBIT	02/05/2024	Curry Transfer & Recycling	Account #2040-2434-001 Trash Dumpsters		6,182.21
Bill Pmt -Check	ACH DEBIT	02/07/2024	Tyree Oil, Inc	Account # 56851 Fuel Purchase for Resale		9,389.41
Check	ACH DEBIT	02/16/2024	ADP	Advice of Debit 653863077 Payroll Date: 2/7/2024		158.11
Bill Pmt -Check	ACH DEBIT	02/18/2024	VERIZON WIRELESS	Account#742050310-00001 Mobile Phones for Staff		377.87
Check	ACH DEBIT	02/12/2024	BL/ RV Park	STRIPE DEBIT - REFUNDS \$341.47 issued 2/8/2024		341.47
Bill Pmt -Check	ACH DEBIT	02/20/2024	Pitney Bowes, Inc.	Power Postage Acct# 8000-9000-0324-9186 - Postage Refill		300.00
Bill Pmt -Check	ACH DEBIT	02/21/2024	Quill Corporation	ACCT#1932158 Office Supplies		923.80
Bill Pmt -Check	ACH DEBIT	02/21/2024	Amazon Capital Services	Business Account #A2VUC5YWS42764 - Supplies/Materials		493.50
Check	ACH DEBIT	02/23/2024	ADP	Advice of Debit 654795839 ezLaborManager/ADP 300 Timeclock (3 Timeclocks)		183.85
Bill Pmt -Check	ACH DEBIT	02/28/2024	Spectrum Business 8413 10 002 0001...	8752 19 060 0025169-Beachfront RV Internet		129.99
Bill Pmt -Check	ACH DEBIT	02/27/2024	Tyree Oil, Inc	Account # 56851 Fuel Purchase for Resale		30,958.47
Bill Pmt -Check	ATM DEBIT	02/03/2024	Microsoft	Office 365 Home Annual Subscription for Office Assistant Computer (office)		69.99
Bill Pmt -Check	ATM DEBIT	02/01/2024	Rentprep Enterprise/Fidelis Screening	2-Background checks for new moorage customers		39.90
Bill Pmt -Check	ATM DEBIT	02/21/2024	ZiPLY Fiber 541-469-5867-121516-5	541-469-5867-121516-5 Beachfront RV Park		86.69
Bill Pmt -Check	ATM DEBIT	02/02/2024	Oil Center Research (OCR)	GREASE FOR DREDGE		210.20
Bill Pmt -Check	ATM DEBIT	02/01/2024	Oil Center Research (OCR)	GREASE FOR EQ# 3718		200.00
Bill Pmt -Check	ATM DEBIT	02/08/2024	Firefly Reservations	Beachfront RV Park reservation system		275.80
Bill Pmt -Check	ATM DEBIT	02/08/2024	SAIF (workers' compensation provider)	Workers' Compensation Policy (January 2024)		997.68
Bill Pmt -Check	ATM DEBIT	02/08/2024	United Rentals, Inc.	Customer#2663682		149.00
Bill Pmt -Check	ATM DEBIT	02/11/2024	Shell Oil	Fuel for T Webster Travel to Special Districts Annual Conference		35.57
Bill Pmt -Check	ATM DEBIT	02/12/2024	Pitney Bowes Global Lease	LEASE ACCT#0013096249		423.09
Bill Pmt -Check	ATM DEBIT	02/13/2024	US Relay/HD Relay	HD Relay Advanced Streaming - 500GB Monthly		99.00
Bill Pmt -Check	ATM DEBIT	02/16/2024	Valvoline Instant Oil Change	PMT 3 OIL CHANGES: EQ #1108, #1109, #1117		172.77
Bill Pmt -Check	ATM DEBIT	02/20/2024	Ocean Suites Motel	Hotel for Dragflow Trainer (PW189)		759.50
Bill Pmt -Check	ATM DEBIT	02/23/2024	Zoom Video Communications Inc.	Account#113208511 Standard Pro Monthly Service		15.99
Bill Pmt -Check	ATM DEBIT	02/26/2024	SimpliSafe	Support for Port Office Alarm System SUPPORT FEBRUARY 2024		19.99
Bill Pmt -Check	ATM DEBIT	02/26/2024	Fluorolite Plastics	BATHROOM LIGHT COVERS		294.40
Bill Pmt -Check	ATM DEBIT	02/26/2024	AT&T Store			92.13
Bill Pmt -Check	ATM DEBIT	02/27/2024	Adobe	Adobe Acrobat Pro DC Annual Plan Paid Monthly 27-FEB-2023 to 26-MAR-2024 - Danielle		19.99
Bill Pmt -Check	ATM DEBIT	02/28/2024	SDAO Spec. Dist. Assoc. OR - Training	ACCT#30999		25.00
Bill Pmt -Check	ATM DEBIT	02/29/2024	Vonage	Account#175698		296.25
Bill Pmt -Check	ATM DEBIT	02/26/2024	Ocean Suites Motel	Hotel for Dragflow Trainer (PW189)		835.44
Check	DEBIT	02/07/2024	Charles Schwab & Co., Inc	Employer Contribution 2/7/2024		214.26
Check	DEBIT	02/07/2024	Edward Jones	Employer Contribution 2/7/2024		150.91
Check	DEBIT	02/07/2024	Edward Jones	Employer Contribution 2/7/2024		378.17
Check	DEBIT	02/07/2024	Edward Jones	Employer Contribution 2/7/2024		165.36
Check	DEBIT	02/07/2024	Edward Jones	Employer Contribution 2/7/2024		157.32
Check	DEBIT	02/07/2024	Edward Jones	Employer Contribution 2/7/2024		42.68
Check	DEBIT	02/07/2024	Edward Jones	Employer Contribution 2/7/2024		47.56
Check	DEBIT	02/07/2024	Edward Jones	Employer Contribution 2/7/2024		205.64
Check	DEBIT	02/07/2024	Edward Jones	Employer Contribution 2/7/2024		229.93
Check	DEBIT	02/07/2024	Edward Jones	Employer Contribution 2/7/2024		240.00
Check	DEBIT	02/07/2024	Edward Jones	Employer Contribution 2/7/2024		153.35
Check	DEBIT	02/07/2024	Edward Jones	Employer Contribution 2/7/2024		161.92
Bill Pmt -Check	DEBIT	02/02/2024	Elavon	JAN 2024 MERCHANT SERVICE FEE ACCT #316 Port Office		716.17
Bill Pmt -Check	DEBIT	02/02/2024	Elavon	JAN 2024 MERCHANT SERVICE FEE ACCT #951 Fuel Dock		254.35

**Port of Brookings Harbor**  
**Check Registers**  
**As of February 29, 2024**

Cash Basis

Type	Num	Date	Name	Memo	Debit	Credit
Bill Pmt -Check	DEBIT	02/02/2024	Elavon	JAN 2024 MERCHANT SERVICE FEE ACCT #873 Ventek Boat Launch		12.36
Check	DEBIT	02/20/2024	Charles Schwab & Co., Inc	Employer Contribution 2/21/2024		214.28
Check	DEBIT	02/20/2024	Edward Jones	Employer Contribution 2/21/2024		158.75
Check	DEBIT	02/20/2024	Edward Jones	Employer Contribution 2/21/2024		378.17
Check	DEBIT	02/20/2024	Edward Jones	Employer Contribution 2/21/2024		156.29
Check	DEBIT	02/20/2024	Edward Jones	Employer Contribution 2/21/2024		157.98
Check	DEBIT	02/20/2024	Edward Jones	Employer Contribution 2/21/2024		42.86
Check	DEBIT	02/20/2024	Edward Jones	Employer Contribution 2/21/2024		206.80
Check	DEBIT	02/20/2024	Edward Jones	Employer Contribution 2/21/2024		223.33
Check	DEBIT	02/20/2024	Edward Jones	Employer Contribution 2/21/2024		240.00
Check	DEBIT	02/20/2024	Edward Jones	Employer Contribution 2/21/2024		154.13
Check	DEBIT	02/20/2024	Edward Jones	Employer Contribution 2/21/2024		161.92
Check	DEBIT	02/21/2024	Umpqua Bank (Service fees)	ACH CCD Credits Originated for 1/24 - Miscellaneous Debit		6.00
Check	DEBIT	02/15/2024	Umpqua Bank (Service fees)	Miscellaneous Debit Business Bill Payment Activity for 1/24		5.95
General Journal	DEBT 2/7	02/07/2024		Transfer to Debt Service Fund for Fork Lift Payment		1,464.71
General Journal	DEBT 2/7	02/07/2024		Transfer to Debt Serv. RV Park for Umpqua Bank Loan Acct#97748040835 Payment		4,809.87
General Journal	IFA 2/7	02/07/2024		Transfer to IFA Debt Service for 1st QTR 2024 Pmt		25,835.00
General Journal	PAY 2/7	02/05/2024		Rec 2/7/2024 Payroll		17,981.39
General Journal	RES 2/7	02/07/2024		Transfer to Reserve Fund		2,000.00
General Journal	TAX 2/7	02/05/2024		Rec 2/7/2024 Payroll		7,447.94
General Journal	USDA 2/7	02/07/2024		To transfer to USDA Revenue Bond Fund for November 2024 Payment		10,843.00
General Journal	CP 2/16	02/16/2024		Transfer to pay JAS Forwarding USA Inc (PW189)		973.08
General Journal	CP 2/20	02/20/2024		Transfer to pay JAS Forwarding USA Inc (PW189)		2,553.10
General Journal	CP 2/21	02/21/2024		Transfer to pay Grainger - 2 invoices (PW189)		437.11
General Journal	CP 2/21	02/21/2024		Transfer to pay EMC 91009-2387 (HMGP)		960.00
General Journal	CP 2/21	02/21/2024		Transfer to pay EMC 91009-2386 (PW189)		1,900.00
General Journal	CP 2/21	02/21/2024		Transfer to pay EMC 91009-2389 (WWTP)		4,970.00
General Journal	CP 2/21	02/21/2024		Transfer to pay NAPA Auto Parts (PW189)		3,215.02
General Journal	PAY 2/21	02/20/2024		Rec 2/21/2024 Payroll		17,416.92
General Journal	TAX 2/21	02/20/2024		Rec 2/21/2024 Payroll		7,242.52
General Journal	OEM4 PW189	02/13/2024		OEM Payment #4 for DR4432 - PW189	7,965.18	
General Journal	OEM4 PW189	02/13/2024		OEM Payment #4 for DR4432 - PW189		7,965.18
Bill Pmt -Check	11788	02/21/2024	BI-MART	Account #931481 Water & Supplies		55.92
Bill Pmt -Check	11789	02/21/2024	Boat Shop & More LLC	PREP LINDA JEAN FOR DISPOSAL AND HAUL TO CTR		225.00
Bill Pmt -Check	11790	02/21/2024	Brookings Chrysler Dodge Jeep Ram	REPAIR HEATER EQ #1110		631.88
Bill Pmt -Check	11791	02/21/2024	Curry Equipment	Account#1052 Equip Repair & Maint. Supplies		581.99
Bill Pmt -Check	11792	02/21/2024	Da-Tone Rock Products	GRAVEL FOR MARINA / GEAR STORAGE		563.01
Bill Pmt -Check	11793	02/21/2024	Del-Cur Supply Co-op	Customer No. 38700 Hardware & Other Supplies		1,344.13
Bill Pmt -Check	11794	02/21/2024	Englund Marine Supply Co.	NYLON ROPE		762.00
Bill Pmt -Check	11795	02/21/2024	Freeman Rock, Inc.	Dumped debris from harbor		28.00
Bill Pmt -Check	11796	02/21/2024	Grants Pass Water Lab, Inc.	1/1724 Water Test - Storm Water and Aluminum - Pacific Seafood, Bornstein; Gear Storage; Hall...		1,638.00
Bill Pmt -Check	11797	02/21/2024	Harbor Logging Supply, Inc.	MATERIALS FOR RECEIVING DOCKS AT PACIFIC SEAFOOD		263.84
Bill Pmt -Check	11798	02/21/2024	Harbor Sanitary District	JANUARY 2024 Sanitary Bill		4,835.00
Bill Pmt -Check	11799	02/21/2024	Harbor Water District P.U.D.	12/21/2023 - 1/23/2024 SERVICE/WATER BILL		2,763.94
Bill Pmt -Check	11800	02/21/2024	In-Motion Graphics and Design, LLC	BASIN 2 DOCK NUMBERS		135.00
Bill Pmt -Check	11801	02/21/2024	NAPA Auto Part	ACCT#60285 Vehicle/Equip Maint. & Supplies		119.52
Bill Pmt -Check	11802	02/21/2024	Pape Material Handling	Customer No. 1070715 Equipment Maintenance & Repair		323.10
Bill Pmt -Check	11803	02/21/2024	SDAO Spec. Dist. Assoc. OR - Health...	Customer #: 03-0016414 - HEALTHCARE PREMIUM		9,681.66
Bill Pmt -Check	11804	02/21/2024	SDAO Spec. Dist. Assoc. OR - Prop &...	Policy#31P16414-203 Customer ID: 01-16414 - 2021 PROPERTY & CASUALTY POLICY		13,004.92
Bill Pmt -Check	11805	02/21/2024	Thermo Fluids, Inc.	Account # PO24273 Removal of Used Oil and Oily Water		70.40
Bill Pmt -Check	11806	02/21/2024	K&K Insurance Group, Inc.	Policy Number: 6AGP 0000006417003		400.00
Total 10103 · General Funds Ckg Umpqua 3634					7,965.18	216,031.74
Total 101 · GENERAL FUND CHECKING & LGIP					7,965.18	216,031.74

10101 · Petty Cash

**Port of Brookings Harbor**  
**Check Registers**  
As of February 29, 2024

Cash Basis

Type	Num	Date	Name	Memo	Debit	Credit
Total 10101 · Petty Cash						
Total 100 · UNRESTRICTED CASH & EQUIVALENTS					7,965.18	216,031.74
<b>110 · RESTRICTED CASH &amp; EQUIVALENTS</b>						
<b>104 · RESTRICTED MONEY MKT &amp; CHECKING</b>						
<b>20104 · USDA BOND Umpqua MM 9529</b>						
Total 20104 · USDA BOND Umpqua MM 9529						
<b>30104 · Debt Service Umpqua MM 8627</b>						
<b>60104 · OR FFC 2020 Debt Service</b>						
Check	DEBIT	02/15/2024	Umpqua Bank/OR FFC Agreement 20...	OR FFC Agreement 2020 Payment #43		4,809.87
General Journal	DEBT 2/7	02/07/2024		Transfer to Debt Serv. RV Park for Umpqua Bank Loan Acct#97748040835 Payment	4,809.87	
Total 60104 · OR FFC 2020 Debt Service					4,809.87	4,809.87
<b>30104 · Debt Service Umpqua MM 8627 - Other</b>						
Check	DEBIT	02/15/2024	Umpqua Bank/Loan#747041620	Genie Reach Forklift Loan#747041620 Payment #72		1,464.71
General Journal	DEBT 2/7	02/07/2024		Transfer to Debt Service Fund for Fork Lift Payment	1,464.71	
Total 30104 · Debt Service Umpqua MM 8627 - Other					1,464.71	1,464.71
Total 30104 · Debt Service Umpqua MM 8627					6,274.58	6,274.58
<b>40104 · Capital Projects Umpqua 8018</b>						
<b>70104.1 · Port Construction Fund</b>						
Total 70104.1 · Port Construction Fund						
<b>40104 · Capital Projects Umpqua 8018 - Other</b>						
Bill Pmt -Check	ACH DEBIT	02/16/2024	JAS Forwarding (USA) Inc	Customs Charges for Containers, Shipping Dredge (PW189)		973.08
Bill Pmt -Check	ACH DEBIT	02/21/2024	JAS Forwarding (USA) Inc	Customs Charges for Containers, Shipping Dredge (PW189)		2,553.10
General Journal	EPA Pay#5	02/09/2024		Progress PMT # 5, EPA Reimbursement WWTP	9,344.00	
General Journal	EPA Pay#5	02/09/2024		Progress PMT # 5, EPA Reimbursement WWTP		9,344.00
General Journal	CP 2/16	02/16/2024		Transfer to pay JAS Forwarding USA Inc (PW189)	973.08	
General Journal	CP 2/20	02/20/2024		Transfer to pay JAS Forwarding USA Inc (PW189)	2,553.10	
General Journal	CP 2/21	02/21/2024		Transfer to pay Grainger - 2 invoices (PW189)	437.11	
General Journal	CP 2/21	02/21/2024		Transfer to pay EMC 91009-2387 (HMGP)	960.00	
General Journal	CP 2/21	02/21/2024		Transfer to pay EMC 91009-2386 (PW189)	1,900.00	
General Journal	CP 2/21	02/21/2024		Transfer to pay EMC 91009-2389 (WWTP)	4,970.00	
General Journal	CP 2/21	02/21/2024		Transfer to pay NAPA Auto Parts (PW189)	3,215.02	
Bill Pmt -Check	526	02/21/2024	NAPA Auto Part	ACCT#60285 Vehicle/Equip Maint. & Supplies		3,215.02
Bill Pmt -Check	527	02/21/2024	EMC-Engineers/Scientists, LLC	19 hrs Engineering (PW189)		1,900.00
Bill Pmt -Check	528	02/21/2024	EMC-Engineers/Scientists, LLC	9.6 Hrs Engineering (HMGP)		960.00
Bill Pmt -Check	529	02/21/2024	EMC-Engineers/Scientists, LLC	37.1 Hrs Engineering (WWTP) + Smith Engineering LLC		4,970.00
Bill Pmt -Check	530	02/21/2024	Grainger	ACCT# 822663001		437.11
Total 40104 · Capital Projects Umpqua 8018 - Other					24,352.31	24,352.31
Total 40104 · Capital Projects Umpqua 8018					24,352.31	24,352.31
Total 104 · RESTRICTED MONEY MKT & CHECKING					30,626.89	30,626.89
Total 110 · RESTRICTED CASH & EQUIVALENTS					30,626.89	30,626.89
<b>TOTAL</b>					<b>38,592.07</b>	<b>246,658.63</b>

## Port of Brookings Harbor ACH and Debit Card Payments

February 2024

Num	Date	Name	Account	Paid Amount
ACH DEBIT	02/02/2024	ADP	10103 · General Funds Ckg Umpqua 3634	-158.11
ACH DEBIT	02/04/2024	Spectrum Business 8413 10 002 0066603	10103 · General Funds Ckg Umpqua 3634	-132.97
ACH DEBIT	02/05/2024	US Bank Equipment Finance	10103 · General Funds Ckg Umpqua 3634	-223.20
ACH DEBIT	02/05/2024	Curry Transfer & Recycling	10103 · General Funds Ckg Umpqua 3634	-6,182.21
ACH DEBIT	02/06/2024	Spectrum Business 8413 10 002 0062263	10103 · General Funds Ckg Umpqua 3634	-124.98
ACH DEBIT	02/07/2024	Spectrum Enterprise 177075701	10103 · General Funds Ckg Umpqua 3634	-109.98
ACH DEBIT	02/07/2024	Tyree Oil, Inc	10103 · General Funds Ckg Umpqua 3634	-9,389.41
ACH DEBIT	02/12/2024	BL/ RV Park	10103 · General Funds Ckg Umpqua 3634	-341.47
ACH DEBIT	02/16/2024	Zipty Fiber 541-412-7930-102902-5	10103 · General Funds Ckg Umpqua 3634	-46.85
ACH DEBIT	02/16/2024	ADP	10103 · General Funds Ckg Umpqua 3634	-158.11
ACH DEBIT	02/16/2024	JAS Forwarding (USA) Inc	40104 · Capital Projects Umpqua 8018	-973.08
ACH DEBIT	02/18/2024	VERIZON WIRELESS	10103 · General Funds Ckg Umpqua 3634	-377.87
ACH DEBIT	02/20/2024	Pitney Bowes, Inc.	10103 · General Funds Ckg Umpqua 3634	-300.00
ACH DEBIT	02/21/2024	JAS Forwarding (USA) Inc	40104 · Capital Projects Umpqua 8018	-2,553.10
ACH DEBIT	02/21/2024	Quill Corporation	10103 · General Funds Ckg Umpqua 3634	-923.80
ACH DEBIT	02/21/2024	Amazon Capital Services	10103 · General Funds Ckg Umpqua 3634	-493.50
ACH DEBIT	02/23/2024	ADP	10103 · General Funds Ckg Umpqua 3634	-183.85
ACH DEBIT	02/27/2024	Tyree Oil, Inc	10103 · General Funds Ckg Umpqua 3634	-30,958.47
ACH DEBIT	02/28/2024	Spectrum Business 8413 10 002 0001063	10103 · General Funds Ckg Umpqua 3634	-129.99
ATM DEBIT	02/01/2024	Rentprep Enterprise/Fidelis Screening	10103 · General Funds Ckg Umpqua 3634	-39.90
ATM DEBIT	02/01/2024	Oil Center Research (OCR)	10103 · General Funds Ckg Umpqua 3634	-200.00
ATM DEBIT	02/02/2024	Oil Center Research (OCR)	10103 · General Funds Ckg Umpqua 3634	-210.20
ATM DEBIT	02/03/2024	Microsoft	10103 · General Funds Ckg Umpqua 3634	-69.99
ATM DEBIT	02/08/2024	Firefly Reservations	10103 · General Funds Ckg Umpqua 3634	-275.80
ATM DEBIT	02/08/2024	SAIF (workers' compensation provider)	10103 · General Funds Ckg Umpqua 3634	-997.68
ATM DEBIT	02/08/2024	United Rentals, Inc.	10103 · General Funds Ckg Umpqua 3634	-149.00
ATM DEBIT	02/11/2024	Shell Oil	10103 · General Funds Ckg Umpqua 3634	-35.57
ATM DEBIT	02/12/2024	Pitney Bowes Global Lease	10103 · General Funds Ckg Umpqua 3634	-423.09
ATM DEBIT	02/13/2024	US Relay/HD Relay	10103 · General Funds Ckg Umpqua 3634	-99.00
ATM DEBIT	02/16/2024	Valvoline Instant Oil Change	10103 · General Funds Ckg Umpqua 3634	-172.77
ATM DEBIT	02/20/2024	Ocean Suites Motel	10103 · General Funds Ckg Umpqua 3634	-759.50

## Port of Brookings Harbor ACH and Debit Card Payments

February 2024

ATM DEBIT	02/21/2024 Ziplly Fiber 541-469-5867-121516-5	10103 · General Funds Ckg Umpqua 3634	-86.69
ATM DEBIT	02/23/2024 Zoom Video Communications Inc.	10103 · General Funds Ckg Umpqua 3634	-15.99
ATM DEBIT	02/26/2024 SimpliSafe	10103 · General Funds Ckg Umpqua 3634	-19.99
ATM DEBIT	02/26/2024 Fluorolite Plastics	10103 · General Funds Ckg Umpqua 3634	-294.40
ATM DEBIT	02/26/2024 AT&T Store	10103 · General Funds Ckg Umpqua 3634	-92.13
ATM DEBIT	02/26/2024 Ocean Suites Motel	10103 · General Funds Ckg Umpqua 3634	-835.44
ATM DEBIT	02/27/2024 Adobe	10103 · General Funds Ckg Umpqua 3634	-19.99
ATM DEBIT	02/28/2024 SDAO Spec. Dist. Assoc. OR - Training	10103 · General Funds Ckg Umpqua 3634	-25.00
ATM DEBIT	02/29/2024 Vonage	10103 · General Funds Ckg Umpqua 3634	-296.25
DEBIT	02/01/2024	10106 · General Fund LGIP 6017	-0.55
DEBIT	02/02/2024 Elavon	10103 · General Funds Ckg Umpqua 3634	-716.17
DEBIT	02/02/2024 Elavon	10103 · General Funds Ckg Umpqua 3634	-254.35
DEBIT	02/02/2024 Elavon	10103 · General Funds Ckg Umpqua 3634	-12.36
DEBIT	02/07/2024 Charles Schwab & Co., Inc	10103 · General Funds Ckg Umpqua 3634	-214.26
DEBIT	02/07/2024 Edward Jones	10103 · General Funds Ckg Umpqua 3634	-150.91
DEBIT	02/07/2024 Edward Jones	10103 · General Funds Ckg Umpqua 3634	-378.17
DEBIT	02/07/2024 Edward Jones	10103 · General Funds Ckg Umpqua 3634	-165.36
DEBIT	02/07/2024 Edward Jones	10103 · General Funds Ckg Umpqua 3634	-157.32
DEBIT	02/07/2024 Edward Jones	10103 · General Funds Ckg Umpqua 3634	-42.68
DEBIT	02/07/2024 Edward Jones	10103 · General Funds Ckg Umpqua 3634	-47.56
DEBIT	02/07/2024 Edward Jones	10103 · General Funds Ckg Umpqua 3634	-205.64
DEBIT	02/07/2024 Edward Jones	10103 · General Funds Ckg Umpqua 3634	-229.93
DEBIT	02/07/2024 Edward Jones	10103 · General Funds Ckg Umpqua 3634	-240.00
DEBIT	02/07/2024 Edward Jones	10103 · General Funds Ckg Umpqua 3634	-153.35
DEBIT	02/07/2024 Edward Jones	10103 · General Funds Ckg Umpqua 3634	-161.92
DEBIT	02/15/2024 Umpqua Bank/Loan#747041620	30104 · Debt Service Umpqua MM 8627	-1,464.71
DEBIT	02/15/2024 Umpqua Bank/OR FFC Agreement 2020	60104 · OR FFC 2020 Debt Service	-4,809.87
DEBIT	02/15/2024 Umpqua Bank (Service fees)	10103 · General Funds Ckg Umpqua 3634	-5.95
DEBIT	02/20/2024 Charles Schwab & Co., Inc	10103 · General Funds Ckg Umpqua 3634	-214.28
DEBIT	02/20/2024 Edward Jones	10103 · General Funds Ckg Umpqua 3634	-158.75
DEBIT	02/20/2024 Edward Jones	10103 · General Funds Ckg Umpqua 3634	-378.17
DEBIT	02/20/2024 Edward Jones	10103 · General Funds Ckg Umpqua 3634	-156.29
DEBIT	02/20/2024 Edward Jones	10103 · General Funds Ckg Umpqua 3634	-157.98



## Port of Brookings Harbor ACH and Debit Card Payments

February 2024

DEBIT	02/20/2024 Edward Jones	10103 - General Funds Ckg Umpqua 3634	-42.86
DEBIT	02/20/2024 Edward Jones	10103 - General Funds Ckg Umpqua 3634	-206.80
DEBIT	02/20/2024 Edward Jones	10103 - General Funds Ckg Umpqua 3634	-223.33
DEBIT	02/20/2024 Edward Jones	10103 - General Funds Ckg Umpqua 3634	-240.00
DEBIT	02/20/2024 Edward Jones	10103 - General Funds Ckg Umpqua 3634	-154.13
DEBIT	02/20/2024 Edward Jones	10103 - General Funds Ckg Umpqua 3634	-161.92
DEBIT	02/21/2024 Umpqua Bank (Service fees)	10103 - General Funds Ckg Umpqua 3634	-6.00

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**Total for February 2024      -70,390.90**

# Port of Brookings Harbor Purchases by Vendor Summary

Cash Basis

February 2024

	Feb 24
Adobe	19.99
ADP	500.07
Amazon Capital Services	493.50
AT&T Store	92.13
BI-MART	55.92
Boat Shop & More LLC	225.00
Brookings Chrysler Dodge Jeep Ram	631.88
Curry Equipment	581.99
Curry Transfer & Recycling	6,182.21
Da-Tone Rock Products	563.01
Del-Cur Supply Co-op	1,344.13
Eaton Corporation	646.50
Elavon	982.88
EMC-Engineers/Scientists, LLC	7,830.00
Englund Marine Supply Co.	762.00
Firefly Reservations	275.80
Fluorolite Plastics	294.40
Freeman Rock, Inc.	28.00
Gold Beach Lumber Yard, Inc.	0.00
Grainger	437.11
Grants Pass Water Lab, Inc.	1,638.00
Harbor Logging Supply, Inc.	263.84
Harbor Sanitary District	4,835.00
Harbor Water District P.U.D.	2,763.94
In-Motion Graphics and Design, LLC	135.00
JAS Forwarding (USA) Inc	3,526.18
K&K Insurance Group, Inc.	400.00
Microsoft	69.99
NAPA Auto Part	3,334.54
Ocean Suites Motel	1,594.94
Oil Center Research (OCR)	410.20
Pape Material Handling	323.10
Pitney Bowes Global Lease	423.09
Pitney Bowes, Inc.	300.00
Quill Corporation	923.80
Rentprep Enterprise/Fidelis Screening	39.90
SAIF (workers' compensation provider)	997.68
SDAO Spec. Dist. Assoc. OR - Healthcare	9,681.66
SDAO Spec. Dist. Assoc. OR - Prop & Cas	13,004.92
SDAO Spec. Dist. Assoc. OR - Training	25.00
Shell Oil	35.57
SimpliSafe	19.99
Spectrum Business 8413 10 002 0001063	129.99
Spectrum Business 8413 10 002 0062263	124.98
Spectrum Business 8413 10 002 0066603	132.97
Spectrum Enterprise 177075701	109.98
Thermo Fluids, Inc.	70.40
Tyree Oil, Inc	40,347.88
United Rentals, Inc.	149.00
US Bank Equipment Finance	223.20
US Relay/HD Relay	99.00
Valvoline Instant Oil Change	172.77
VERIZON WIRELESS	377.87
Vonage	296.25
Ziplay Fiber 541-412-7930-102902-5	46.85
Ziplay Fiber 541-469-5867-121516-5	86.69
Zoom Video Communications Inc.	15.99

**Port of Brookings Harbor**  
**Purchases by Vendor Summary**  
February 2024

Cash Basis

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	<u>Feb 24</u>
TOTAL	<u>109,076.68</u>

# ACTION ITEM – A

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**DATE:** March 20, 2024  
**RE:** Resolution 2024-03, Reestablishing Reserve Fund Policy  
**TO:** Honorable Board President and Harbor District Board Members  
**ISSUED BY:** Travis Webster, Port Manager

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## OVERVIEW

- February 21, 2024 Regular Board Meeting, the Board had a chance to review this policy as presented. Please see the same information given from the February 21, 2024 Regular Commissioner Meeting.

### As stated in Oregon Department of Revenue “Local Budgeting Manual”.

- A local government may set up a reserve fund to accumulate money for financing the cost of any service, project, property or equipment that the district can legally perform or acquire (ORS 294.346, renumbered from 294.525). Under Local Budget Law, a reserve fund is a way to save money from year to year. Expenditures can be appropriated and made directly from a reserve fund.
- The resolution or ordinance creating a reserve fund should state the purpose for which the money in the fund can be spent. At least every 10 years after the establishment of a reserve fund, the governing body must review the fund to decide if it should be continued or abolished. Any unexpended or unobligated balance left in the fund when it is abolished can be transferred to the general fund or any other fund designated by the governing body.
- Money in a reserve fund can only be used for the purpose for which the fund was established. Expenditures for that purpose may be budgeted and appropriated directly from the reserve fund. Transfers may not be made from a reserve fund unless the fund that receives the transfer uses the money for a purpose consistent with the purpose of the reserve fund. Interfund loans can be made from a reserve fund under ORS 294.468 (renumbered from 294.460).

### Current Reserve Fund

- The current Reserve Fund is rolled into one that includes:
  - Port Resolution 307, Reserve Fund, established in 1998 for dock maintenance and future dock replacements. Per our records, this reserve fund was never abolished, but was reintroduced in 2017 to begin saving funds for future projects or unexpected expenditures.
  - The Port Strategic Business Plan recommends maintaining an operating reserve of 90 days of expenditures.
  - The Port Strategic Business Plan also recommends targeting at least 15% of each year’s General Fund ending fund balance to a Dredging Maintenance Reserve Fund.
  - Resolution No. 2023-02, Landing Fee Rates, establishes collected landing fees to be placed into the Reserve Fund under a line item titled “Landing Fees.” Fees will be allocated to repair, maintenance and/or upgrades needed to the receiving docks.

### Proposed Reserve Fund

- Proposed Reserve Fund would have four separate reserves that would clearly identify:
  - General Reserve that would provide a goal to meet the recommendation in our Strategic Business Plan.

- Capital Replacement Reserve that would continue our plan to replace current Port assets.
- Dredging Reserve that would provide a goal to meet the recommendation in our Strategic Business Plan.
- Landing Fee Reserve that would meet the goal of Resolution 2023-02 to use landing fees for receiving dock repairs, maintenance and upgrades.

#### **DOCUMENTS**

- Resolution No. 2024-03, Reestablishing Reserve Fund, 3 pages

#### **COMMISSIONERS ACTION**

- Recommended Motion:  
Motion to approve Resolution No. 2024-03, Reestablishing Reserve Fund Policy and for it to take effect in Fiscal Year 2024-25.

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

**RESOLUTION NO. 2024-03**

**A RESOLUTION OF THE BOARD OF PORT COMMISSIONERS FOR  
THE PORT OF BROOKINGS HARBOR REESTABLISHING RESERVE FUND**

**WHEREAS**, the Port of Brookings Harbor is a port district, organized and operated under the provisions of ORS Chapter 777, and has authority to set goals for its reserve balances for long range financial and strategic planning; and

**WHEREAS**, the Port has reviewed its reserve requirements and determined that it is necessary to establish a reserve policy to define certain reserves and cash balances.

**NOW, THEREFORE**, be it resolved by the Board of Commissioners of the Port of Brookings Harbor, Curry County, Oregon as the following finding and establish the reserve fund as list below.

- General Reserve
- Capital Replacement Reserve
- Dredging Reserve
- Landing Fee Reserve

Each of these reserves are defined in Exhibit A Reserve Policy attached to this resolution. The Board of Commissioners shall review the Reserve Policy and the level of reserves in each fund on an annual basis.

All previous reserve funds adopted by resolution that conflict with this resolution is hereby repealed.

**APPROVED AND ADOPTED** and made effective the same day by the Board of Port Commissioners of the Port of Brookings Harbor this 20th day of March 2024.

**ATTEST:**

\_\_\_\_\_  
Richard Heap, President

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

**PORT OF BROOKINGS HARBOR  
RESOLUTION NO. 2024-03  
RESERVES POLICY  
EXHIBIT A**

**Purpose**

The purpose of the Port of Brookings Harbor Reserve Policy is to ensure that the Port has sufficient funding available at all times to meet its operating, capital, and debt service obligations. Reserves should be managed in a manner to fund costs consistent with its annual budget, forward-looking financial plan, and other long-term plans while avoiding significant cash flow requirements.

The Board of Commissioners of the Port of Brookings Harbor may establish reserve funds and reserve minimum balances as it determines to be in the best interest of the Port. The reserve balances are intended to ensure that the Port has sufficient reserves to meet current and future needs. Such balances shall be reviewed by the Board of Commissioners on an annual basis as part of the budget process.

With this Policy, the Port established and segregates the reserve fund to protect the investment in various assets and to meet its financial, regulatory, and contractual obligations. The proper management of these reserves will provide additional assurances that current levels of service quality and reliability will be met now and into the future.

This Reserve Policy establishes the reserve fund and the level of reserves necessary for adequately providing for the following.

- Funding infrastructure replacement
- Cash flow requirements
- Economic uncertainty
- Local disasters or catastrophic events
- Unfunded mandates and regulatory changes and requirements

**Reserve Fund**

The Port's reserve fund may be generally classified as operating, capital, and restricted funds. A "fund" is a segregation within the Port's accounting system to keep sources and uses of funds easily identifiable and reportable. The reserve fund established with this Reserve Policy is for Port facility.

The cash reserve balance is to be maintained in a separate fund within the accounting system in a manner that ensures accurate tracking of transactions and transparency to the Port's consumers. The Port will follow the standardized methods of financial reporting.

The target reserve levels are considered to be minimum levels for each fund. The minimum reserve balances are intended to support a sustainable financial condition, recognizing the risk and long-range financial planning perspective that is acceptable to the Port. It is intended that interest income generated from the reserve fund remain in such fund.

The following reserve targets are established with this Reserve Policy.

### **General Reserve**

**Purpose:** The purpose of the General Reserve is to provide working capital to meet cash flow needs during normal operations and to support the operation, maintenance, and administration of the Port. The reserve is intended to reduce impacts from unforeseen events such as increased utility costs, loss of the Port’s customers, severe storm impacts, litigation, and legislative actions. This reserve ensures that operations can continue should there be significant events that impact cash flows.

**Target Reserve:** The Target Reserve is established as a range between a minimum of 60 days (2 months) of annual operation and maintenance expense and a maximum of 90 days (3 months). (monthly expenses approximately \$189,000)

### **Capital Replacement Reserve**

**Purpose:** The Capital Replacement Reserve is used to fund future replacement of capital assets and capital projects. The reserve provides for timely repair and replacement of Port capital facilities.

**Target Reserve:** The Target Reserve amount established is 2 percent of the fixed asset value. (\$19,066,617 Port 22/23 Asset List)

### **Dredging Reserve**

**Purpose:** The purpose of the Dredging Reserve is to provide funds for yearly maintenance dredging within Basins 1 & 2. Two percent of moorage fees are transferred monthly into the dredging reserve.

**Target Reserve:** The Target Reserve amount established is \$100,000.

### **Landing Fee Reserve**

**Purpose:** The purpose of the Landing Fee Reserve is to repair, maintain, and upgrade existing receiving docks.

**Target Reserve:** The Target Reserve amount established is 10 percent of the fixed asset value of the receiving docks. (\$4,880,470 Port 22/23 Asset List)

### **Target Reserve Summary**

<b>Reserve Type</b>	<b>Reserve Target</b>	<b>Current Proposed Reserves</b>
General Reserve	\$378,000	\$300,000*
Capital Replacement Reserve	\$450,000	\$123,736
Dredging Reserve	\$100,000	\$50,000
Landing Fee Reserve	\$488,000	\$2,500
Total Target Reserves	\$1,416,000	\$476,236

\* Property sale money (\$139,388.80) intended for WWTP matching funds, remaining would be \$160,611.20.



# ACTION ITEM – B

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**DATE:** March 20, 2024  
**RE:** Review Auditor Proposals for FY 23-24  
**TO:** Honorable Board President and Harbor District Board Members  
**ISSUED BY:** Travis Webster, Port Manager

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## **OVERVIEW**

- Port audits must be reviewed by Certified Public Accountant (CPA) and approved by the Board. Completed audits must be submitted to the State of Oregon by December 31st of every year.
- A single organization-wide audit is also required for federal funds (FEMA) expended exceeding \$750,000 in FY 23-24.
- Port solicited for CPA's and received two responses:  
Umpqua Valley Financial information proposal is for fiscal year ending June 30, 2024, and additional years; and  
KDP Certified Public Accountants, LLPs proposal is for fiscal year ending June 30, 2024.

## **DOCUMENTS**

- Municipal Auditing Services Proposal from Umpqua Valley Financial, 22 pages
- Municipal Auditing Services Proposal from KDP Certified Public Accountants, 13 pages

## **COMMISSIONERS ACTION**

- **Recommended Motion(s):**
  - 1) Motion to accept Umpqua Valley Financial Municipal Auditing Services Proposal for Fiscal Year 2023-24 services,
  - 2) Motion to accept Umpqua Valley Financial Municipal Auditing Services Proposal for a (3) year contract for Fiscal Years 2023-24, 2024-25, and 2025-26 services.
  - 3) Motion to accept KDP Certified Public Accountants LLP, Municipal Auditing Services Proposal for Fiscal Year 2023-24.

# UMPQUA VALLEY FINANCIAL

## MUNICIPAL AUDITING SERVICES PROPOSAL

For



**Port of Brookings Harbor  
Brookings, OR**



**Proposal date: February 28, 2024**

**For the Fiscal Year Ending  
June 30, 2024  
(and additional years)**

Contact Person:

Savannah Halter – Communications Manager  
171 NE Exchange Avenue  
Roseburg, OR 97470  
(541) 677-8100  
FAX (541) 464-8560

E-mail: [savannah@oregoncpas.com](mailto:savannah@oregoncpas.com)

# AUDIT PROPOSAL

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February 28th, 2024

Port of Brookings Harbor  
PO Box 848  
Brookings, OR 97415

Dear Port Staff,

Thank you for the opportunity to present this proposal for providing audit services to the Port of Brookings Harbor for fiscal year ending June 30, 2024.

We are excited about the potential opportunity to engage and believe we are well suited to support the Port based on our approach and experience. Our firm has provided municipal auditing services for over 20 years. Today, we currently serve cities, school districts, counties and other special districts all across the state of Oregon, who have engaged us to perform their annual audit with an average engagement of over eight years. We also now serve as the financial services provider to a local school district, which we believe adds substantial value as an outside partner and advisor to other local governments that seek our advice, and adds value to the quality and effectiveness of the audit services we provide.

We are committed to providing exceptional auditing and financial services to local governments. With 50+ years of combined governmental auditing and consulting experience, we are very aware of what helps local governments function best, and what challenges them most. Our audit team members are a solid, well-trained group with the skills, knowledge, and experience to work for the benefit of the Port.

As in the past, there have been numerous changes to auditing requirements and governmental financial reporting standards. To keep up with all those changes, we dedicate more than 40 hours per person per year in training programs and in the development of new and refined audit processes. You can expect to work with a quality audit team who will provide you with current, accurate guidance any time you need, and whenever we find it useful or necessary to keep you up-to-date on matters relevant to the Port.

As part of our audit approach, we will provide for Port managers and staff who are responsible for providing audit documents an online portal to securely send us audit-related files and documents throughout the year, at your convenience.

In addition to scheduled time on-site, we will in addition, dedicate the necessary amounts of time during the audit and throughout the year:

## UMPQUA VALLEY FINANCIAL

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- Discussing with management improvements to policies and procedures for all activities of the Port
- Developing suggestions to improve the efficiency and effectiveness of the accounting systems.
- Promoting internal controls to minimize the risk of material misstatements due to errors, omissions, or fraud, and
- Encouraging effective controls for compliance with rules and regulations related to accounting, budgeting, grant administration, and contracting.

Our firm is committed to providing local governments with auditing and other professional services. Our staff's dedication to that work, elevates our qualifications to an extremely high level of professional expertise.

Please contact us if you have any questions or concerns about our audit capabilities, our audit approach, or any other details of this proposal.

Very truly yours,



Steve Tuchscherer, CPA

Umpqua Valley Financial, LLC  
171 NE Exchange Ave  
Roseburg, OR 97470

Phone (541) 677-8100  
Fax (541) 464-8560  
[www.uvfinancial.com](http://www.uvfinancial.com)  
[steve@oregoncpas.com](mailto:steve@oregoncpas.com)

**FIRM & STAFF PROFILE**

Contact Information:

**Umpqua Valley Financial, LLC**  
171 NE Exchange Avenue  
Roseburg, OR 97470  
Phone 541.677.8100  
Fax 541.464.8560  
www.oregoncpas.com  
E-mail savannah@oregoncpas.com  
Federal EIN: 82-5425527

The firm is an equal opportunity Oregon professional corporation registered with the Oregon Secretary of State Corporation Division.

**HISTORY AND AUTHORITY OF THE FIRM**

Umpqua Valley Financial (formerly Steve Tuchscherer, CPA, PC) is a local CPA firm founded in 1993 by Steve Tuchscherer, CPA.

The firm employs twelve professional and managerial staff, and four administrative staff.

The firm is currently licensed by the Oregon State Board of Accountancy to practice in the State of Oregon. The Firm license number is 2777.

Steve Tuchscherer, CPA holds Oregon CPA license #7097 and Oregon Municipal Auditor license #1114. Both licenses are current and valid.

Ashraf Lakhani Farishta, CPA holds Oregon CPA license #16506, which is currently active and valid.

Steve Tuchscherer, CPA is a member of the Governmental Audit Quality Center.

**INDEPENDENCE**

All members of the firm are independent of the Port as defined by generally accepted auditing standards and US General Accounting Office's *Government Auditing Standards*, as required by the AICPA Code of Professional Conduct. All staff members are required to make annual independence representations, which are kept on file in our office.

**PERSONNEL**

<b>Positions</b>	<b>Number of Staff</b>
<b>Owner/President</b>	2
<b>Managers &amp; Senior Staff</b>	3
<b>Professional Staff</b>	7
<b>Support Staff</b>	4
<b>Total</b>	<b>16</b>

***RANGE OF SERVICES***

We specialize in providing auditing, accounting, and ACFR services to municipalities, special districts and not-for-profit entities. We also provide a full range of tax planning and preparation services for individuals and businesses, payroll services, as well as management advisory and consulting services, budgeting and financial projections, and investment, financial and retirement planning, and consulting. In January 2021, we began providing full Business Services for a local School District.

***PEER REVIEW***

Steve Tuchscherer is a member of the American Institute of Certified Public Accountants (AICPA), which manages a Peer Review Program that is designed to assure the public that CPA firms provide services of the highest quality.

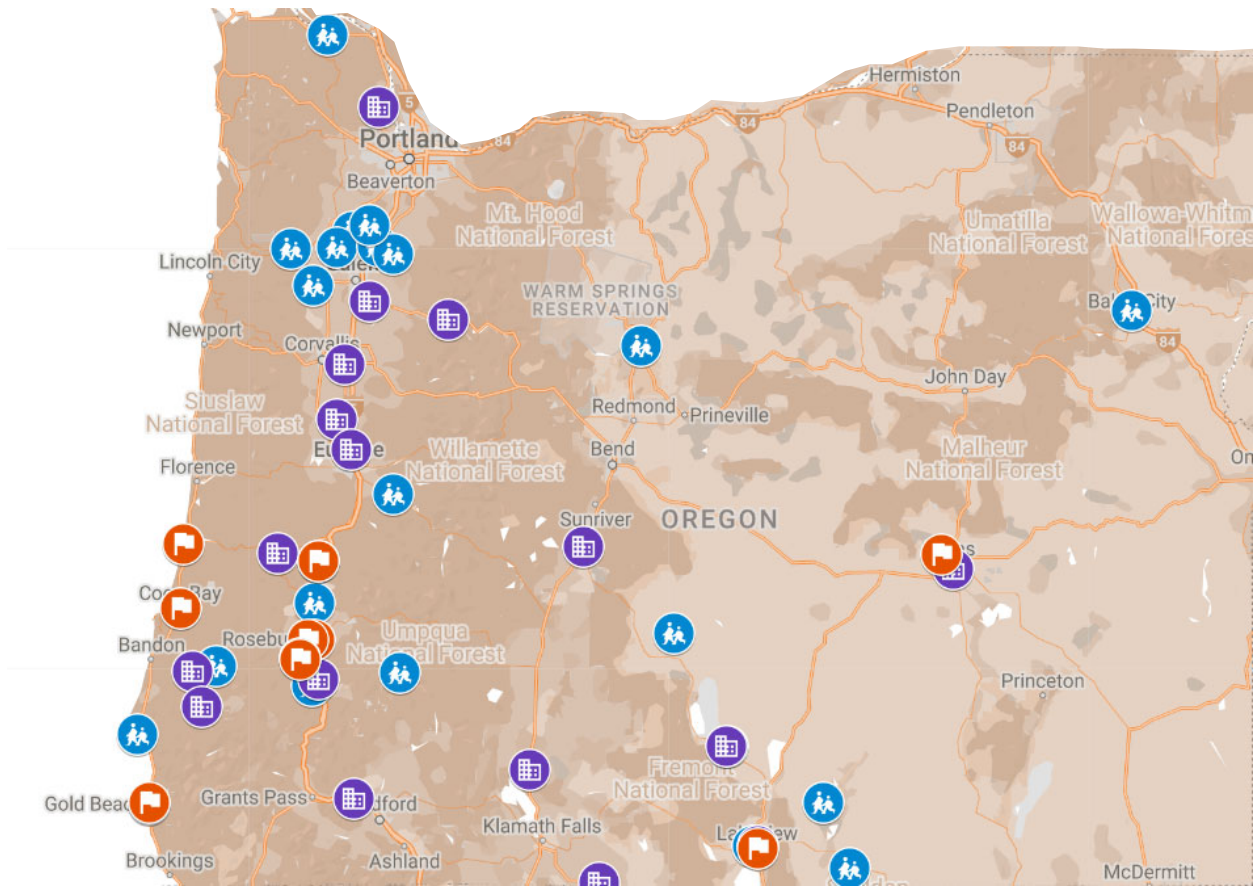
***SAMPLE OF CURRENT AUDIT CLIENTS***

Governmental Entity	Contact Person	Phone	Served since
Adel School District	Sara Sarensen	541-947-3371	2018
Amity School District	Ann Adams	503-835-2171	2002
Baker School District	Regina Sampson	541-524-2260	2022
Burns, City of	Mindy Clemens	541-573-5255	2022
Chiloquin, City of	Teresa Foreman	541-783-2717	2015
Clatskanie School District	Maeve Mitchell	503-728-0587	2022
Coburg, City of	Anne Heath	541-682-7871	2015
Curry Soil & Water Conservation District	Liesl Coleman	541-247-2755	2013
Dallas School District	Tami Montague	503-623-5594	2023
Days Creek School District	Claire Cotton	541-825-3296	2013
Elkton, City of	Laci Smith	541-584-2547	1996
Gates, City of	Traci Archer	503-897-2669	2022
Glendale School District	Racheal Aiken	541-832-1701	2023
Gold Hill, City of	Lily Morgan	541-855-1525	2005
Gold Beach, City of	Anthony Pagano	541-247-7029	2022
Harrisburg, City of	Cathy Nelson	541-995-6655	2009
Jefferson School District	Stacie Holmstrom	541-475-6192	2023
La Pine, City of	Ashley Ivans	541-536-1432	2014
Lake County	Jay Collins	541-947-6030	2018
Lake County Education Service District	Sara Sarensen	541-947-3371	2018
Lakeview, Town of	Michele Parry	541-947-2029	2018
League or Oregon Cities	Elizabeth Angulo	503-588-6550	2023
Myrtle Creek, City of	Leslie Hiscocks	541-863-3171	2017
Myrtle Point School District	Lacey Wells	541-572-1220	2022
Myrtle Point, City of	Darin Nicholson	541-572-2626	2020
North Lake School District	Sara Sarensen	541-576.2121	2018
Paisley School District #11	Mollie O'Leary	541-943-3111	2018
Paisley, City of	Melissa Walton	541-943-3173	2019
Powers School District	Marissa Zoubek	541-439-2291	2023
Plush School District	Chandra Cahill	541-947-3933	2018
Port Orford-Langlois School District 2CJ	Tara Garratt	541-348-2455	2018
Scappoose, City of	Carol Almer	503-543-7146	2015
Sisters, City of	Joe O'Neill	541-323-5222	2023
Sutherlin School District	Della Mock	541-459-2228	2002
Tangent, City of	Elijah Joyner	541-928-1020	2008
Turner, City of	Pamela Ray	503-743-2155	2010
Willamina School District	Lisa Anderson	503-876-4525	2003
Winston, City of	Ann Munson	541-679-6739	2014

A copy of any of the audit reports prepared by our firm for the above entities are available for review upon request, or you may view them at the Oregon Secretary of States website at <https://secure.sos.state.or.us/muni/public.do>.

*STATE-WIDE REACH AND EXPERIENCE*

For additional reference, here is a map showing most of our current engagements, indicating our reach and experience across the State of Oregon as a Municipal Auditor



School District



City



Other (County, Tribe, Special District, etc.)



***PROFESSIONAL DEVELOPMENT***

The firm is committed to professional development. Each staff member in our firm participates in a minimum of 40 hours of continuing education per year. We employ a wide range of continuing professional education resources and methods to ensure that every staff member has the required knowledge to fulfill their assignments optimally, and meet professional standards established by AICPA and GOA. Educational activities include GASB updates, ethical considerations, and other audit related topics.

In order to provide professional services at the highest level, the firm maintains quality control (QC) policies and procedures. The ones that will most directly impact the Port audit include the following:

- Leadership that emphasizes ethics and integrity
- Engagement performance and documentation inspection and review by monitoring team
- Peer review of QC system and its results by external, licensed peer reviewer
- Communication and remediation of any noted deficiencies

***JUDGEMENTS***

Umpqua Valley Financial has no active or expected litigation. Nor does Umpqua Valley Financial or its owner, Steve Tuchscherer have any financial reversals or other matters that would or will affect their viability and/or stability in any way.

***INSURANCE***

Umpqua Valley Financial, LLC carries professional liability insurance through the AICPA Professional Liability Insurance Program, with coverage provided by Continental Casualty Company.

*APPROACH - OVERVIEW*

Steve Tuchscherer will act as the Engagement Manager and be directly involved in managing and performing critical aspects of the audit, including:

- Communications with the Port’s management and representatives of the Port Council.
- Supervising the audit team
- Overseeing and reviewing the work throughout the engagement

Our commitment to the Port is to develop and maintain a healthy working relationship with the Port’s management team, as well as to establish a solid line of communication with Port Board members.

Our overall goal, as indicated earlier is to:

- Discuss with management improvements to policies and procedures for all activities of the Port.
- Develop suggestions to improve the efficiency and effectiveness of the accounting systems.
- Promote internal controls to minimize the risk of material misstatements due to errors, omissions, or fraud, and
- Encourage effective controls for compliance with rules and regulations related to accounting, budgeting, grant administration, and contracting.

*AUDIT APPROACH – WORK PLAN SUMMARY*

The basic elements of our audit procedures are **non-sequential** since many of the audit steps within them will be performed and re-performed as information and circumstances change. Risk-based auditing, as currently mandated, is a continuum of risk assessments developed to determine where material misstatement in the financial statements may lie. As an example of our assessment, we ask ourselves, “Have internal controls been effective in preventing, or detecting and correcting significant errors or irregularities in the Meal-Time system?” Documenting this and many similar subjective assessments, and the information on which they are based, generates a considerable amount of our audit workload. The basic elements of risk-based auditing are to:

- Gain an Understanding of the Entity to be Audited
- Communicate with Audit Client Management and Governing Body
- Assess the Risks Related to the Audit
- Analyze Financial Information
- Perform Substantive Procedures
- Perform Test of Controls
- Review Audit Documentation
- Make Conclusory Judgements
- Issue Reports

***AUDIT APPROACH – WORK PLAN DETAILS***

The remainder of this Audit Approach section of our proposal describes in greater detail what we do as we work through each of these basic elements.

**UNDERSTANDING THE ENTITY**

During our preliminary work, we will visit the Port’s website and gather as much information relevant to the audit as possible. Including:

- The structure and members of the Port Board and administrative staff
- Board meeting minutes
- Current and prior year budgets
- Resolutions
- Adopted budget

**COMMUNICATING WITH THE AUDIT CLIENT**

Having learned as much as possible before hand, we will meet with management, staff and Board representatives in order to:

- Give you a chance to get familiar with who we are and how we work.
- Discuss how we can best serve the Port.
- Solidify our understanding of the Port and its internal controls.
- Allow each of you to express concerns about the Port’s control policies and procedures.

Our meetings may be in person, over the phone, or via the internet. During our field work, we will walk through many of the financial processes at the Port with the staff members who normally perform those tasks to gain a thorough understanding of the internal controls. Any deficiencies encountered, along with our recommendations, will be discussed with the appropriate management so that corrective action can be taken, documented, and, when necessary, reported. During the current pandemic, the fashion of our meeting will be guided by State and Federal mandates.

Some of our communications are required to be in writing, and some require a written response from staff, management, and Port Board representatives. Whenever possible, we use email to ask additional questions or request additional information. When the information is requested, we encourage the use of our electronic portal.

**ASSESSING RISK**

Throughout our audit work, we assess and document risk. As our understanding of the Port’s people, policies and procedures expand and evolve, our risk assessments change, and we modify our audit plans and procedures accordingly. This is a subjective, qualitative process, which we must then use to make objective, quantitative decisions. For each account balance in the financial statements, for each group of transactions (like revenues or expenditures), and for each disclosure in the notes to the financial statement, we will consider whether the risk of material misstatement is high enough to warrant further inquiries, testing, or verification.

## **ANALYTICAL PROCEDURES**

One of the most efficient ways to find errors or irregularities is by analyzing relevant information. We compare account balances with the current budget and prior year financial information. When applicable, we also evaluate a variety of ratios. We perform specific analytical procedures and document those results at both the preliminary and final review stages of the audit. Any time we discover unexpected results, we adjust our risk assessment(s) and pursue other audit procedures to validate the accuracy of an amount.

A great auditor, never stops asking the question, “Does that ‘look’ right?” We train our staff to think that way. We want each member of our team to constantly be looking at information with an eye for unusual amounts and circumstances, not just at specified points along the way, but at every step of the audit. We also encourage managers of our audit clients to develop and use the same skills as an important part of the internal controls.

## **SUBSTANTIVE PROCEDURES – THE FIELD WORK**

A wide range of steps that we perform are considered substantive. They all equate to gathering information to provide us with assurances that amounts on the financial statements are not materially misstated.

These steps include sampling of accounting details, for example: verifying that a random selection of the utility billing accounts receivable are accurate, to demonstrate the likelihood that the total of utility billing receivables is accurate. Examining accounting records and source documents to support transactions recorded in the general ledger is also a common substantive procedure, as is examining reconciliations of various account balances with supporting documentation.

In the last 20 years, audit requirements have continued to compel auditors to perform risk-based auditing, which should have changed the number of substantive procedures substantially. Still, this is an audit area where we spend a significant portion of our field work time. As indicated before, however, we have trimmed the typical number days we spend at clients’ offices to just one, if any, by focusing our efforts on areas we identify as higher risk, and by encouraging the use technology whenever it is more efficient for all.

Many auditors continue to consume large amounts of their clients’ time retrieving, copying, generating, or printing documents and reports that have little or no audit value because they are still using older methods of auditing. This should be unacceptable and is something we work very hard to avoid. The multitude of seemingly insignificant boxes full of information that you may have been asked to assemble for audits in the past may not be so seemingly insignificant. In fact, it can be an enormous effort. If we determine during our planning and subsequent adjustments to our audit procedures that a box full of information does not provide us with substantial, relevant information, we do not ask for it, and we will be clear about what it is that we do need.

## **TESTS OF CONTROLS**

The reasons for testing controls are twofold. One is specific to Single Audits, in which significantly weak controls must be reported. The other more common reason for testing controls is to be able to reduce the amount of substantive testing necessary to complete the audit.

If we will be performing a Single Audit, we will do tests of controls, and will perform those types of tests for the Port audit.

**REVIEW, CONCLUDE, REPORT**

As audit procedures are completed, we will technically review them for completeness, accuracy, and compliance with generally accepted auditing standards and with GAO's *Governmental Auditing Standards*, if a Single Audit is required. We will compare final trial balance amounts with the financial statements and evaluate the format and presentation of financial statements to ensure that they conform with generally accepted accounting principles.

We will meet with the Business Manager and Superintendent to discuss any matters we have determined to be significant. We will present a draft management letter at that time to guide our discussion. We will seek feedback about our comments and recommendations from the Port Board. We are always open to revising our comments to make them more useful.

Finally, we will issue an Independent Auditors Report as required by generally accepted auditing standards, an Auditors Comments Report as required by Oregon Minimum Standards, and any other applicable or required reports.

**AUDIT APPROACH – COMPUTERS AND TECHNOLOGY**

We use computers to assist us in auditing at nearly every level. Getting electronic data from accounting systems like Caselle not only saves the client time by limiting the number of reports that need to be generated to just a few, but also saves resources, and provides us with a far superior examination.

**AUDIT APPROACH – USE OF PORT STAFF**

We will ask for Port assistance in gathering only documents necessary to complete the audit. Estimated time for such assistance is ten to thirty hours for the entire year. As noted, we will work closely with management to provide effective and efficient means for the Port's staff to perform those procedures. We encourage the use of our portal throughout the year to save management time by not having to retrieve and handle documents a second time for the audit.

**AUDIT APPROACH – PRESENTATION**

If requested, we will make a presentation of the audited financial statements to the Port Board no later than the January or December meeting.

**PROPOSED AUDIT TEAM MEMBERS**

The following individuals will be assigned to the audit of the Port:

Name	Position
Steve Tuchscherer, CPA	Engagement Manager
Ash Lakhani Farishta	Senior Associate
Josh Huffman	Senior Associate
Ely Garcia	Junior Associate
Chelsea van Midde	Junior Associate
Melissa Jones	Junior Associate
Savannah Halter	Communications Manager
Teagan Patterson	Support Staff

**AUDIT TEAM RESUMES**

**STEVE TUCHSCHERER**

Steve graduated in 1990 from the University of Oregon, College of Business Administration with a Bachelor of Science degree. In 1993, shortly after earning his CPA and Oregon Municipal Auditors license, he founded the accounting firm in hopes of fulfilling his strong desire to provide quality, affordable accounting services to the local community. He has managed the practice since then, now employing a full, and growing team of accounting and financial professional serving more than 1000 clients each year. Among his clients served are numerous cities, school districts, and other special districts in Oregon for whom the firm provides audit and advisory services.

Steve delivers significant governmental expertise. He has dedicated the last 28 years planning and performing audits for small and mid-sized governments, accumulating more than 20,000 hours of dedicated audit and advisory services during his career. His understanding and appreciation of governmental functions have been further enhanced through serving as a Roseburg City Councilor for five years and through participating on numerous government and non-profit Boards and Committees.

In addition to spending more than 80 hours each year in continuing education classes dedicated to honing his municipal audit skills, knowledge and experience, Steve also spends hundreds of hours each year with his staff in professional development training sessions. Furthermore, a significant amount of time throughout each year is spent with staff and clients researching and discussing GASB standards, analyzing complex reporting matters, and developing tools for government management and audit. Steve takes great pride in translating and summarizing complex information for clients, helping others appreciate and understand what is most often confusing and overwhelming.

Steve is a member of the following professional organizations:

- American Institute of Certified Public Accountants
- Government Audit Quality Center
- Oregon Society of Certified Public Accountants
- Government Finance Officers Association

### **ASH LAKHINA FARISHTA**

Ash is a Certified Public Accountant based in Texas and has successfully received reciprocity for her CPA license in Oregon. With a master's degree in accounting from the University of Texas at San Antonio, Ash comes to UVF with experience with over 12 years of experience as a corporate accountant and financial analyst. Her work experience includes reviewing financial statements, assisting audit and tax teams, and providing accounting guidance and compliance to international subsidiaries. Ash is experienced in preparing and filing sales and tax returns, individual returns, and small business/LLC returns.

Moreover, Ash has excellent analytical and critical thinking skills, pays attention to details, and is skilled at building and maintaining customer relationships. She is currently an active member of the National Disaster Management Team in her community and is ready to provide help if and when disaster strikes.

### **JOSH HUFFMAN**

Josh joined Umpqua Valley Financial, coming from a 20-year career in high level management, global business development and strategic growth in private industry. Josh has a Bachelor of Arts in Political Science from Oregon State University and Master's degree in Business Administration which he earned from Portland State University.

Throughout his career he has worked with a wide array of managers in developing successful business enterprises. His knowledge and understanding of financial reporting and the value of internal controls, in addition to his commitment to effective communication are sure to be valuable as both an auditor and advisor to each of our audit clients.

### **ELY GARCIA**

Ely is a first-generation graduate from St. Edward's University specializing in Finance and minoring in Economics. He is skilled in various accounting, financial, and administrative needs. Prior to joining the team at Umpqua Valley Financial; Ely gained experience in the following core areas: bookkeeping, accounting, financial reporting, financial forecasting, budgeting, and project management. He is a decisive planner and problem-solver with an 8-year track record working with financial and accounting programs, and ERP systems. A dedicated system-focused professional, he is constantly driving for improvement in efficiency and productivity.

### **CHELSEA VAN MIDDE**

Chelsea is currently studying Accounting at Portland State University, where she is on track to graduate in 2023 with her Baccalaureate Certificate, as a CPA candidate. She earned her Accounting Certificate at Portland Community College, where she was a President's List Honoree. She also has a B.A. in Production Design. When away from work, she enjoys spending time with her dog, ballet, photography, and gardening.

**MELISSA JONES**

Melissa joins us with a data science and bioinformatics background, with over six years of experience using unix operating systems, ssh, bash, and R. She has a BS in Environmental Science from the Evergreen State College, a Masters in Avian Science from University of California Davis, and is working on finishing her PhD in Animal Biology at University of California Davis. Her research has focused on avian conservation genetics using RADseq (Restrict Site Associated DNA sequencing) and SNPs (Single Nucleotide Polymorphisms). Applying this heavy data and analysis experience to the audit process provides significant opportunities for efficiency in analytical procedures. In her free time Melissa paints with acrylics, goes for long hikes, and runs a motel with her husband.

**SAVANNAH HALTER**

With a background in service from multiple customer facing roles, Savannah brings strong communication skills to the audit process. She is responsible for ensuring the Audit team and Client team are aware of key milestones, data gathering, and other audit requirements. Communication is a top priority in the audit process and Savannah ensures the flow of information is timely, accurate and responsibilities are all fully understood.

**TEAGAN PATTERSON**

Teagan brings a background of customer service, attention to detail, and dedication to getting the job done right. She enjoys engaging with our clients and wants to make sure everyone feels welcome and appreciated. Her ability to always maintain a positive attitude, even in stressful moments, is much appreciated and highly noticed. Having spent many years as a Customer Service Rep and Dispatcher in the Medical Supply Industry, Teagan understand how important even the smallest detail can be.



**PROPOSED FEES – GENERAL PURPOSE FINANCIAL**

Port of Brookings Harbor						
Name	Position	Hourly Rate	Estimated Hours			Estimated Fees
			On-site	Off-site	Total	
Steve Tuchscherer	Engagement Manager	\$ 200	0	16	16	\$ 3,200
Ash Lakhani Farishta	Senior Manager	170	8	20	28	\$ 4,760
Josh Huffman	Senior Associate	140	8	20	28	\$ 3,920
Ely Garcia	Junior Associate	90	8	24	32	\$ 2,880
Chelsea van Midde	Junior Associate	90	0	24	24	\$ 2,160
Melissa Jones	Junior Associate	90	8	24	32	\$ 2,880
Savannah Halter	Communications Manager	90	0	20	20	\$ 1,800
Teagan Patterson	Support Staff	\$ 75	0	16	16	\$ 1,200
Total Estimated Audit Fee			32	164	196	\$ 22,800

The fees listed above include preparation of the annual financial report. To maintain independence, we are technically limited to assisting in the preparation of the financial statements, however we will create and provide a draft of the completed statements for your review prior to issuance, as Management is ultimately responsible for their preparation.

The fees listed above are inclusive of standard field work related travel and all typical printing and office supplies. In the event of unusual circumstances requiring additional travel or other nontypical costs, we will communicate with Port staff prior to incurring those costs. If other unanticipated complications or changes to auditing standards and GASB requirements occur during any audit period, we will inform Port staff of the estimated additional fees and the reason for the changes prior to beginning such additional work.

The hours listed above for the 2023-2024 Audit are expected to be very similar for the 2024-2025 and 2025-2026 audits, with an estimated annual 4% inflationary adjustment for budgetary planning purposes. Actual fees for future years will be mutually agreed upon.

Port of Brookings Harbor	
Fiscal Year	Audit Fee
2023-24	\$ 22,800
2024-25*	\$ 23,712
2025-26*	\$ 24,660

\*assumed 4% inflationary adjustment

**ADDITION SERVICES RATE SCHEDULE**

As part of the audit process, we look forward to providing a variety of assistance by phone and emails throughout the year. We do not charge additional fees for those conversations and communications as they are most often mutually beneficial.

If the Port determines the need for a ACFR (Annual Comprehensive Financial Report) the fee will increase by \$5000. Issuing an ACFR is above and beyond the requirements of the State of Oregon General Purpose Financial Statement report and audit. Based on our review of available, previous Port Annual Financial Reports, an ACRF has not been issued and we do not believe it is a requirement. We are fully capable and will support an ACFR at Board's request.

The proposed fees for the above fiscal year do not include amounts for Single Audit work. Should a Single Audit be necessary the fee will increase by \$5,250. A Single Audit is required when Federally funded expenditures are greater than \$750,000 in a single year. Based on our current understanding of the entity, a Single Audit appears to be required.

Any unusual conditions encountered during the course of the audits where services of the auditing firm must be extended beyond normative work anticipated will be performed only after written notification and acceptance by Port staff. Fees for such additional work will be charged at hourly rates as follows:

Engagement Manager	\$ 200
Senior Manager	170
Senior Associate	140
Communications Manager	90
Junior Associate	90
Support Staff	\$ 75

**PROPOSED SCHEDULE**

The proposed schedule for audit services for the Port for the fiscal year ending June 30, 2024 is as follows:

(This schedule is estimated and highly dependent on availability of staff and timeliness of information being sent or provided when requested)

Proposed Engagement Schedule	
Engagement Letter & Contract	April 1- April 15
Preliminary and General Procedures	July 15 - November 15
Field Work	October 1 - November 15
Prepare Draft Audit Report	No later than December 15
Exit Conference	December 10 - December 22
Prepare, Sign & Review Final Audit Report	No later than December 31
File Audit Report with State	No later than December 31
Present Audit Report to Board	January or February meeting

**REFERENCES**

We encourage you to contact any of our existing engagements, but for convenience we have provided the below contact information of individuals who have specifically agreed to be contacted as references on our behalf.

References		
League of Oregon Cities	Patty Mulvihill Executive Director	<a href="mailto:pmulvihill@orcities.org">pmulvihill@orcities.org</a> 503-588-6550
City of Sisters	Joe O'Neill Finance Director	<a href="mailto:joneill@ci.sisters.or.us">joneill@ci.sisters.or.us</a> 541-323-5222
City of Myrtle Creek	Lesley Hiscocks Finance Officer	<a href="mailto:lhiscocks@myrtlecreek.org">lhiscocks@myrtlecreek.org</a> 541-863-3171
City of Turner	Pamela Ray Finance Officer	<a href="mailto:pray@cityofturner.org">pray@cityofturner.org</a> 503-743-2155
Lake County Education Service District	Sara Sarensen Business Manager	<a href="mailto:ssarensen@lakeesd.k12.or.us">ssarensen@lakeesd.k12.or.us</a> 541-947-3371
Amity School District No. 4J	Ann Adams Business Manager	<a href="mailto:ann.adams@amity.k12.or.us">ann.adams@amity.k12.or.us</a> 541-835-2171

LETTERS OF RECOMMENDATION



*"Commitment to Quality – Education for All"*

February 22, 2023

To Whom It May Concern:

I am pleased to have the opportunity to provide a letter of recommendation for Umpqua Valley Financial, LLC. Although this is my first year working with Umpqua Valley Financial, LLC (formerly Steve Tuchscherer, CPA, PC), I have twenty-nine years of experience dealing with auditors while working for five school districts and a finance department in a city of 36,000.

I am extremely happy with the service that Umpqua Valley Financial has provided us. The team that Steve Tuchscherer has assembled is professional but approachable and very easy to work with. They have provided me with guidance as needed and an organized approach to auditing. They came to me very highly recommended and I can see why.

Umpqua Valley Financial, LLC had provided the Clatskanie School District with exceptional service and I can highly recommend them.

If you have any further questions, do not hesitate to contact me at any time at (206) 755-9412.

Sincerely,

A handwritten signature in blue ink that reads 'Maeve Mitchell'. The signature is written in a cursive, flowing style.

Maeve Mitchell  
Business Manager

Clatskanie School District  
660 SW Bryant St., PO Box 678 Clatskanie, OR. 97016  
Office: 503-728-0587 FAX: 503-728-0608



CITY OF COBURG • P.O. BOX 8316 • COBURG



OREGON 97408 • 541-682-7850 FAX 541-485-0655

May 1, 2018

To Whom It May Concern,

It is my pleasure to recommend the office of Steve Tuchscherer, Certified Public Accountant. Steve's team has been working with the City of Coburg for the past few years and we feel very lucky to have found such a professional staff for our Audit needs.

Coming from a small city, we especially appreciate the response, the professional relationship, and the expertise that comes with their service. Communications are very important and we find that Steve's team is able to work with us as a partner to agree upon expectations, deadlines, and outcomes. Our audit services have improved greatly including professional and accurate audits, and the follow up of support throughout the year. We have found their service to be extremely helpful and appreciated.

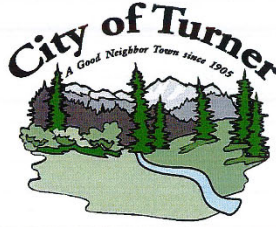
Most important is Steve and his staffs attitude of service, pleasure to work with, and the small footprint that they make in the daily operations of our City while the audit is being conducted.

We truly appreciate our professional relationship with this firm and recommend it highly.

Anne Heath  
Acting City Administrator  
(541) 682-7871  
[Anne.heath@ci.coburg.or.us](mailto:Anne.heath@ci.coburg.or.us)

[www.coburgoregon.org](http://www.coburgoregon.org)

5255 Chicago Street SE  
Post Office Box 456  
Turner, OR 97392-0456



Phone: (503) 743-2155  
Fax: 503 743-4010  
[www.cityofturner.org](http://www.cityofturner.org)

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Over the last seven years The City of Turner has utilized the services and expertise of Umpqua Valley Financial (formerly Steve Tuchscherer, CPA, PC) for our annual audit. The audit process can be a daunting task, however, Umpqua Valley Financial has made this process virtually painless. Upon receiving an audit prep sheet, we begin uploading these items to their secure audit portal, allowing the auditors time to look over the data prior to their site visit. Their questions we receive during the interim, while thorough, are always concise with respect for our time and busy schedules. The audit report we receive at the end of the process is accurately and professionally presented.

Having worked in the accounting field for more than twenty years, I must say that Umpqua Valley Financials' audit process is the most streamlined I've experienced. The professional and friendly replies I receive to questions and concerns make it a pleasure to deal with their staff. They have been patient with our office as we've experienced growing pains with new personnel and with my own questions regarding the unique accounting and budget laws regarding municipalities. In short, they are a pleasure to work with and are highly recommended by The City of Turner for accounting and audit services.

  
Pamela Ray  
City of Turner Finance

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\*ADA Accommodations Provided Upon Request\*  
\*The City of Turner is an Equal Opportunity Employer and Provider\*



Jeff Clark, Superintendent  
jeff.clark@amity.k12.or.us

Phone: 503-835-2171  
Fax: 503-835-5050

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May 15, 2018

To Whom It May Concern:

It is my privilege to write a letter of recommendation for our auditing firm, Umpqua Valley Financial, LLC. Umpqua Valley Financial, LLC (formerly Steve Tuchscherer, CPA, PC) has served as the auditor for our district for fifteen years. Even after all of these years, Amity School District has no plans to seek the services of another auditing firm, which is a testament to a positive working relationship.

As you can imagine, dealing with the auditors may create some anxiety for the business office and program managers. That is not the case in working with Umpqua Valley Financial, LLC, and there are several things that stand out to me as I consider the services they provide to us. They are professionals in every way, measuring our work by the highest auditing standards, and yet, they are easy to work with. If there are minor issues that surface during the audit, they don't make the issue bigger than it needs to be, but rather ensure that we address the situation and move forward. Throughout the year, the auditors are readily available to answer questions as they arise which enables us to stay on top of our work. There have been times when it became necessary for us to reschedule the audit, and Umpqua Valley Financial has been very willing to accommodate our request for a change.

Amity School District is a small district with only a few individuals who have direct contact with the auditors. However, we receive the time and attention that we need from them. Because of the service they provide to us each year, we have confidence in Umpqua Valley Financial, LLC, and we know that we are a valued client regardless of our size. This speaks well of them as an auditing firm.

If you have further questions, please feel free to contact me at (503) 835-2171.

Sincerely,

Ann Adams  
Deputy Clerk/Business Manager

An Equal Opportunity Employer

| PORT OF BROOKINGS HARBOR  
PROPOSAL FOR PROFESSIONAL  
SERVICES







**OREGON OFFICES:**

**Medford**

841 O'Hare Parkway, STE 200, 97504  
Phone: (541) 773-6633

**Bend**

395 SW Bluff Drive, STE 200, 97702  
Phone: (541) 382-4791

**IDAHO OFFICE:**

**Boise**

101 S 27th Street, STE 100, 83702  
Phone: (208) 373-7890



March 8, 2024

Port of Brookings Harbor  
To the Board of Commissioners

We appreciate the opportunity to present our qualifications to provide professional services to Port of Brookings Harbor (the Port). The knowledge about the Port that we have gained from our conversations with you and review of your prior year audited financial statements has been helpful in understanding your overall needs. The foundation of our service approach begins with listening to our clients and then customizing our approach to their specific needs. Through timely, proactive, and open communication, we will make certain that the professional services provided to the Port are effective, efficient, and at the high standard of service that you expect and deserve. We believe that we can bring valuable resources to your team – now and in the future.

We take great pride in having a long-standing presence and culture that values solid, trusting client relationships. Investing in people is our highest priority, investing first in our staff so they are, in turn, able to invest in our clients with a depth of value-added services. This begins with training our team to be specialized industry advisors designed to meet our clients' growing needs.

To enhance your positions as management and oversight, it is essential that you select the right business advisor. Your choice of business advisor must be a selection of both a firm and a team; a firm with the breadth of experience with businesses similar to the Port and a team with exceptional experience that is not just responsive to you but assists you in achieving your goals and strategies throughout the year. Our qualifications in our proposal demonstrate why KDP Certified Public Accountants, LLP (KDP) is the firm of choice to serve your Port.

The Port will be a very important client to our firm. We trust this proposal expresses our enthusiasm and desire to continue to build a trusting relationship and look forward to discussing with you in more detail in the near future. In the interim, please call Aria Bettinger with any questions you may have.

Sincerely,

Aria Bettinger, CPA  
Partner  
abettinger@kdpllp.com

Mark E. Damon, CPA, MAcc  
Managing Partner  
mdamon@kdpllp.com

*"Our mission is to create trusting relationships"*

# PROPOSAL FOR PROFESSIONAL SERVICES

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## FIRM INFORMATION

### Demographics

We are headquartered in Medford, Oregon at 841 O'Hare Parkway, Suite 200. The demographic of Southern Oregon has allowed us to carve out a specific focus in the governmental arena. As a result, approximately 70% of our audit practice is comprised of auditees very similar to your Port. Additionally, we have offices located in Bend, Oregon, and Boise, Idaho.

Our mission at KDP is to create trusting relationships. We begin this relationship building by providing a level of service that is difficult to match. Our firm has thrived as a result of a commitment to 1) **Client Service** and 2) **Professional Competence**. We take our role and the technical aspects of our profession very seriously. We invest in training and technology in order to ensure we maintain our loyal client base. The firm currently has approximately 125 members, including over 45 Certified Public Accountants and 14 Partners.

In addition to professional boards, we are committed to providing leadership to many charitable organizations. Currently, our members serve on the following Boards/Committees: Mt. Ashland, Help Now Advocacy Center, Southern Oregon Regional Economic Development, Gordon Elwood Foundation, Southern Oregon Child and Family Council, Friends of the Animal Shelter, Brittney Ride Benefitting St. Jude Children's Research Hospital, Ashland Schools Foundation, Asante, Britt Music and Arts Festival, Boise Metro Chamber of Commerce, and Women's and Children's Alliance.

### RSM US Alliance



We are happy to announce that we are a member of RSM US Alliance. RSM US Alliance is a premier affiliation of **independent** accounting and consulting organizations in the United States, with more than 80 members in over 38 states, the Cayman Islands and Puerto Rico. This affiliation gives us access to a full range of national and international capabilities.

As a member of RSM US Alliance, KDP has access to resources and services RSM US LLP provides its own clients. RSM US LLP is the leading provider of audit, tax and consulting services focused on the middle market, with more than 9,000 people in 86 offices nationwide. RSM US LLP is a licensed CPA firm and the U.S. member of RSM International, a global network of independent audit, tax and consulting organizations with more than 38,000 people in over 120 countries.

RSM US Alliance members are separate and independent businesses and legal entities that are responsible for their own acts and omissions, and each are separate and independent from RSM US LLP. We accepted an invitation to become a member of RSM US Alliance because it is a natural fit with our commitment to our clients. *The Port will benefit from the resources of a national organization while retaining access to personal attention from professionals based in Oregon.*

## Our Team to Serve the Port

Our firm has the professional environment and resources needed to attract and retain top professionals. Our talent pool allows us to serve our clients with flexible staffing models and to address a wide spectrum of requirements.

The quality of your assurance services aligns directly with the knowledge and accessibility of your team. We have assembled a high-quality team specifically to address your needs. In developing our team, we have developed a combination of professional backgrounds to ensure comprehensive service.

**Mark E. Damon, CPA**, (Managing Partner) knows a high level of client satisfaction is an integral part of a quality audit, and Mark will make certain of both quality and satisfaction. Mark has over 20 years' experience in public accounting and in addition, has worked as a VP of Finance/Corporate Controller for a nonprofit with over \$1 billion in assets.

**Aria Bettinger, CPA**, (Engagement Partner) will be the central communication point for the Board of Commissioners and management and will be deeply involved throughout all phases of the audit process. In her role as Engagement Partner, she will direct the team, supervise work, and coordinate assistance and involvement of our firm's resources. Aria will be available during on-site fieldwork to assist the team with technical issues that may arise during the audit, making certain that such issues are resolved timely.

**Jeny Grupe, CPA** (Engagement Quality Review Partner) will be another resource for the engagement team. Jeny has almost two decades of experience working with similar organizations, in both internal and external roles.

**Ben Cohn, CPA**, (Senior Manager) will serve as the team Manager. In his role, he will be available as a resource for technical questions, ensuring accuracy and timeliness. Ben has over eight years' experience working closely with similar organizations. As the team Manager, Ben will be in charge of all day-to-day audit activities.

The Port will benefit from the combined insight of Mark, Aria, and Ben, and additional assigned staff based upon their significant experience. This joint approach increases timeliness of our report sign-off, flexibility, and quality.

## Experience With Similar Engagements

The team assigned to the Port has an extensive background working with a variety of similar entities, including approximately forty current state and local governments, and seven special districts.

The engagement team members selected to serve the Port are actively involved in educational courses focused in your segment to ensure that they are at the forefront of issues that may impact the Port. Per KDP's professional development policy, auditors must complete, every two-years, at least 24 hours of Continuing Professional Education (CPE) that directly relates to governmental auditing or the government environment (GASB). Auditors must also obtain at least an additional 56 hours of CPE (for a total of 80 hours of CPE in every two-year period) that enhances the auditor's professional proficiency to perform audits. Auditors must complete at least 20 hours of CPE in each year of the 2-year periods.

## References

Debbie Tarr, Assistant District Manager, Grants Pass Irrigation District:	541.916.4495
Nicki Strain, Finance Director, South Suburban Sanitary District:	541.882.5744
Yazmin Karabinas, Director of Accounting, Phoenix-Talent Schools:	541.535.7503
Kami Nicks, Business Manager, Central Point School District:	541.494.6215

## Our Focus on Team Continuity

We maintain staffing continuity on engagements because we involve multiple leaders on each engagement. We do this to ensure stability, mitigating unneeded disruptions in service. We have demonstrated our commitment to team continuity to our clients.

Continuity translates into cost-effectiveness, efficiency, and wealth of historical knowledge and a sense of ownership through long-term commitment. All of the individuals selected to serve the Port have been selected because of the alignment of their experience with the Port's needs. All of the staff selected for your engagement are long-term employees and we don't anticipate any turnover in the near future.

## Peer Review

Our Firm received its peer review on October 1, 2021 by an independent practitioner (copy attached). We met all the requirements of the quality control standards for an accounting and auditing practice established by the AICPA and were in compliance with professional standards. There was no letter of comments from our peer reviewer, meaning there was no area of concern that would need to be reported under our professional guidelines.

# OUR AUDIT APPROACH

## How We're Different

Contrary to popular belief, all audits are not created equal. Some business professionals may assume that audit methodology is not a significant factor in selecting auditors. Generally Accepted Governmental Auditing Standards (GAGAS) doesn't mean that all accounting firms perform an audit in the same way. In truth, GAGAS are standards, not a methodology. Audit methodologies differ, and at KDP our methodology is designed specifically for each client.

Our firm has the professional environment and resources needed to attract and retain top professionals. Our talent pool allows us to serve our clients with flexible staffing models and to address a wide spectrum of requirements. In addition to using some of the more familiar, commercially available software programs for spreadsheets and word processing, our firm has a number of tools and technologies that will help us to deliver quality service to the Port. Our audit workpapers are entirely software based to ensure security of your confidential information.

Effective and open communication is a fundamental component of our professional relationships, and from our discussions we know it is important to you too. Our approach to interactions with the Port's Board of Commissioners and management is based on the co-development of transparent, honest, and proactive communication protocols designed to avoid surprises. We recognize that a three-party approach works best in regard to communication - effective communication among the Board, management, and our firm. As a rule, our communications with the Board focus on areas of significance resulting from the audit and/or other matters we consider worthy of their attention. Day-to-day operational issues are addressed with management as they arise, including but not limited to any proposed journal entries. Proposed journal entries, necessary backup documentation, and reasoning behind potential adjustments are discussed immediately with management before posting to the trial balance.

## Audit Methodology

Our audit approach is designed to address your short-term needs while never losing sight of your long-term objectives. Fundamental to our approach is the belief that assurance and insight come through shared vision. Our methodology goes beyond the traditional role of assurance to encompass business issues that affect your financial and operational performance. Your engagement team has been specifically selected to anticipate potential future needs of the Port (debt issues, compliance, growth/development, etc.).

We structure an audit that reflects your business risks, considers industry trends and challenges, and generates value-producing ideas for your management team. Our firm has transformed our audit methodology into a process of continual innovation, focusing on ideas and values that will help you succeed. By combining our understanding of your objectives and our industry experience, we will develop a relationship in which we are contributing valuable advice to the Port. The engagement team members selected to serve your Port are actively involved in educational courses focused in your segment/industry to ensure that they are at the forefront of issues that may impact the Port.

Our audits are performed using a risk-based approach. We walk through all routine, non-routine, and estimation processes to gain an understanding of the flow of transactions. We are then able to approach substantive procedures in the most efficient way possible, allowing us to reduce hours required by our team, the Port's team, and contain costs.

In addition, we work to leverage the resources that exist within the Port. This teaming enables us to eliminate unnecessary duplication of effort, increase audit quality and further increase the cost-effectiveness of our relationship.

### Deliverables

Our primary deliverable is assurance as described below. Our results are objective, efficient, and provide a real-time view of the Port.

We will audit the June 30, 2024 financial statements of Port of Brookings Harbor and the associated notes in accordance with Generally Accepted Governmental Auditing Standards (GAGAS). At the conclusion of our audit, we will issue an Independent Auditor's Report in relation to the financial statements, Independent Auditor's Report required by *Oregon State Regulations*, Independent Auditor's Report on Internal Control Over Financial Statements Performed in accordance with *Government Auditing Standards*, and an Independent Auditor's report on Compliance for Each Major Program and on Internal Control Over Compliance Required by the Uniform Guidance.

We will also prepare a letter to the Port's Board of Commissioners communicating; 1) Our responsibilities as the Port's auditors, 2) Planned scope and timing of the audit, 3) Significant findings from the audit, 4) Uncorrected misstatements, and 5) Internal control related matters. We will present both this letter and the results of the audited financial statements to the Board.

We will provide the Port with hard copies of the report as necessary, and one electronic copy of the audited financial statements.

## FEE AND TIMELINE PROPOSAL

We approach our professional fees with a focus on confirming that we can provide high quality service under a fair and equitable arrangement. We aim to craft a fee relationship that is mutually beneficial, allowing us to devote the quantity and quality of talented people to deliver the required level of service.

We do not offer pricing that is **knowingly low** to secure the engagement, only to require numerous additional “out-of-scope” billings and poor service as the audit work unfolds. As a result, we often have proposal fees higher than some of our competitor’s fees, yet we believe the final amount paid is often lower and the service received is greater. We want to maintain an open, honest relationship with you, and part of this begins with establishing a realistic fee arrangement.

We aim to help you derive as much value as possible from our services, and we are able to demonstrate that commitment through frank fee discussion. *We don’t want fees to be an issue and would be happy to discuss our estimates further should you have any questions.* With that in mind, our proposed fees are as follows:

For the year ended June 30,	2024
Financial statement audit	\$ 32,000
*Preparation of financial statements and notes	3,000
Single audit (per program)	8,000
	\$ 43,000

\*Elective, may be performed by the Port (fees will not apply)

Our fee is a fixed fee, however, if we begin to incur significant time associated with financial statement errors (i.e., assisting with accounting) we will discuss such issues immediately with the Finance Manager. Such time, including all out-of-scope and advisory serves, will be billed at 85% of our standard hourly rates. We will travel as it makes sense and will balance such travel to ensure logical economics for the Port (out of pockets billed separately).

Fees for services subsequent to the year ended June 30, 2024 will increase using a Consumer Price Index (CPI) measured at the end of that year.

**We recognize that our price point is not typically the cheapest option.** However, we stand behind the quality and value proposition of our services:

- Unlike many competitors, we have professionals dedicated to each service line we offer, with multiple leaders involved on every engagement. Our firm has five signing assurance partners and many additional staff who are available to complete engagements in the event of unforeseen circumstances with any of your team members.
- There has been no disciplinary action taken against KDP or any of its members by the Oregon Board of Accountancy. A summary of all disciplinary action can be found here: <https://www.oregon.gov/BOA/Pages/Disciplinary-Action-Report.aspx>

We offer a wide range of services, and often provide these services to our clients at no additional cost; however, if the Port has more than a general question that will require extensive research, we will bill for such services at our standard hourly rates (\$120 - \$410).

## Audit Timeline

The most important dynamic the Port can provide in streamlining the audit process is accurate and timely reconciliations. In addition, we will ask the Port to assist with confirmations and other tasks that will streamline our time spent on the audit work. We will co-develop a service timeline for the audit of the June 30, 2024 financial statements, targeting January fieldwork with report delivery no later than March 31, 2025. *It should be noted that in future years, we anticipate bringing the Port into the fall schedule and issuing prior to December 31.*

## Other Services Available

Our team is available year-round. Our firm specializes in assurance, tax, CFO and related advisory, and wealth management services. Each of these service lines has a dedicated team that specialize in their arena to ensure meeting the various needs of clients. In our role as auditors, we have to be mindful of additional services provided. As auditors of the Port, we have to maintain our independence. That being said, we often serve in an advisory position and preserve our independence. We can advise and provide valuable services just as long as we don't serve in a capacity of making management decisions.

Our advisory team is comprised of many individuals with past experience leading accounting departments of their own. Possessing internal industry experience equates to a unique and extremely helpful contact during times of new implementation, process updates, and additional support when necessary.

The combined insight of our team will be a powerful resource for the Port. As a reminder, we will always advise prior to performing any such services that require additional billing.

***We do not charge for every question, phone call, etc. We want to hear from you, we want to be involved with the activities of the Port!***



## ENGAGEMENT TEAM



**Mark E. Damon, CPA, MAcc**  
Managing Partner

Mark grew up in San Diego, California and his family transitioned to Southern Oregon where he attended high school. He received his B.S. in Business Administration (Accounting) from Oregon State University in early 2002. Upon graduation he accepted a position as an Audit Associate at Grant Thornton LLP (international CPA firm). His clients at Grant Thornton ranged from a small publicly traded entity to large municipals in the Portland metropolitan area. Mark left Grant Thornton to pursue his Masters of Accounting at the University of Oregon (UofO) in late 2004. Upon receiving his Masters of Accounting, he accepted a position in Portland with Ernst & Young (“Big 4” International CPA firm) where he spent several years as a Senior Auditor and was subsequently promoted to Manager.

After his time at Ernst & Young Portland, both his wife and he decided to move back to Southern Oregon. Mark accepted a position at Pacific Retirement Services (PRS). Mark spent almost four years at PRS as the Vice President and Corporate Controller for PRS where he oversaw 50+ operating entities (and accounting for over \$1 Billion in assets).

After multiple years in private industry, Mark decided it was time to move back into public accounting. Mark joined KDP Certified Public Accountants, LLP in September of 2012 as a Principal and was made Partner on January 2, 2013. Since then, he has led many of KDP’s largest assurance and consulting projects, focusing on creating business solutions for municipalities and non-profit organizations. Mark has many years’ experience auditing and working in an advisory capacity with municipals.

Mark’s blend of experience between public accounting and industry provides a unique and balanced understanding of the pressures and complexities faced by organizations in today’s business climate. His in-depth knowledge and background involving both internal best practices and external compliance requirements allows Mark to develop innovative solutions to complications confronting clients.

*Community/professional involvement:*

- Former Chair of the Southern Oregon Chapter of the Oregon Society of CPAs
- Former Finance Committee member of Asante Health System
- Former Board member (Secretary) of the Oregon Society of CPAs (term expired on 3/31/2015)
- Member of the Oregon Society of Certified Public Accountants
- Member of the American Institute of Certified Public Accountants
- Board Member of the Britt Music and Arts Festivals
- Municipal License #1554



## Aria Bettinger, CPA

Partner

Governmental and Non-Profit

Assurance & Associated Advisory

Aria Bettinger's career at KDP began in 2016 as an Associate in Audit, and she quickly rose through the ranks to become a Partner in 2021. Aria has developed a specialization in serving not-for-profit and governmental entities, with a wealth of experience working with a diverse range of organizations. Aria brings both technical expertise and practical understanding of the public sector domain to our Governmental and Not-for-Profit Assurance practice. She helps leaders of agencies increase organizational efficiency, improve reliability, reduce risk, maintain compliance, eliminate barriers, and empower the workforce. The perspective Aria brings facilitates a blend of deep functional expertise and broad government knowledge to identify new opportunities with a keen awareness of agency culture and history. She currently oversees many of our largest governmental and not-for-profit audits.

Aria graduated from the University of Washington in 1998 with a Bachelor of Arts degree in Philosophy. She worked on a variety of small farms before moving to Southern Oregon in 2007. She returned to school to further her education and graduated with a Post Baccalaureate Certificate in Accounting in 2013. Upon graduation, Aria was offered a position within the Audit Department at Lithia Motors and worked there for over three years. She received her Certified Public Accountant certification from the Oregon Board of Accountancy in 2016 and joined KDP that same year.

### *Community/professional involvement:*

- Member of the American Institute of Certified Public Accountants
- Member of the Oregon Society of Certified Public Accountants
- Municipal License #1625



**Jeny L. Grupe, CPA**  
Quality Review Partner

Jeny was born and raised on the island of Kauai before leaving to attend Southern Oregon University. In 2004, she received a Bachelor of Science Degree in Business Administration with an emphasis in Public Accounting and a second Bachelor of Science Degree in Computer Science with an emphasis in Computer Information Systems.

Upon graduation Jeny worked for Lithia Motors, Inc. During Jeny's years at Lithia she obtained a comprehensive knowledge of the key business units and IT systems, was promoted to Audit Manager, and was responsible for training staff, managing and performing SOX and operational audits.

In 2009, Jeny accepted a position at Pacific Retirement Services as a senior accountant and was subsequently promoted to an Accounting Manager for multiple continuing care retirement communities. As the Accounting Manager, Jeny oversaw staff, the preparation of annual budgets, monthly financial reporting, the audit/tax process, and each retirement communities' expansion projects and new developments. These projects provided her the opportunity to gain extensive knowledge regarding an array of financing structures in addition to accounting for derivatives.

After eight years in private industry, Jeny joined KDP Certified Public Accountants in July of 2013 as a full-time employee. She became a partner in June of 2017, and is currently the Governmental and Non-Profit Assurance Practice Leader, in charge of streamlining effective audit processes and maintaining awareness for the ever-changing auditing and compliance environments. She is also deeply involved in managing many assurance engagements, working directly with clients to ensure a smooth process.

Jeny is a member of the American Institute of Certified Public Accountants and the Oregon Society of Certified Public Accountants.



**Ben Cohn, CPA**  
Senior Manager  
Governmental and Non-Profit  
Assurance & Associated Advisory

Ben was born in Singapore and raised internationally until he attended college at the University of California, San Diego, where he attained a Bachelor's Degree in Economics. He then attended SOU to attain his Post-baccalaureate certificate in Public Accounting.

Ben began his accounting career at KDP in January 2016 as an intern in both the tax and audit departments where he provided a variety of tax and accounting services. In the summer of 2016, he graduated from SOU and accepted a full-time offer with KDP as an audit associate. Ben was licensed as a Certified Public Accountant by the Oregon Board of Accountancy in 2019.

Managing an array of clients, Ben has gained a wealth of knowledge across multiple industries. He has been involved in every aspect of the audit and assurance practice, refining his skillset to include GAAP compliant financial reporting, effective audit procedures, and client relationships. Also involved with many associated advisory projects, he is able to provide a fresh perspective regarding internal policies and procedures.

Ben currently manages the engagements of many of KDP's clients, always building on his experience and ability to add value during the audit process.

*Community/professional involvement:*

- Member of the American Institute of Certified Public Accountants
- Member of the Oregon Society of Certified Public Accountants
- Board Treasurer of the Friends of the Animal Shelter (FOTAS)
- Municipal License #1648

## CONCLUDING NOTE

It is clear that you are interested in more than just the deliverables listed above. You desire a strong working relationship with knowledgeable industry professionals, plus a fair return for the investment you make. Our objective is to make the assurance process understandable and informative, and to be ready and available for the Port when a trusted advisor is necessary.

You will find these qualities at our firm along with a strong presence and culture that values solid client relationships. We place a high importance in training our people to be specialized industry advisors and advocates for our clients and offer a depth of value-added services designed to meet our clients' growing needs.

We trust this proposal expresses our enthusiasm and desire to perform the services you need. We welcome any questions you may have about this proposal and thank you again for your consideration of KDP Certified Public Accountants, LLP.

Very truly yours,

A handwritten signature in black ink that reads "Aria Bettinger". The signature is written in a cursive, flowing style.

Aria Bettinger, CPA  
Partner  
abettinger@kdp LLP.com



### **Report on the Firm's System of Quality Control**

To the Partners of  
KDP Certified Public Accountants, LLP  
and the Peer Review Committee of the Oregon Society of CPAs

We have reviewed the system of quality control for the accounting and auditing practice of KDP Certified Public Accountants, LLP (the firm) in effect for the year ended May 31, 2021. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at [www.aicpa.org/prsummary](http://www.aicpa.org/prsummary). The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

#### **Firm's Responsibility**

The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

#### **Peer Reviewer's Responsibility**

Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review.

#### **Required Selections and Considerations**

Engagements selected for review included engagements performed under *Government Auditing Standards*, including compliance audits under the Single Audit Act; audits of employee benefit plans, and an examination of a service organization (SOC 2® engagement).

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

#### **Opinion**

In our opinion, the system of quality control for the accounting and auditing practice of KDP Certified Public Accountants, LLP in effect for the year ended May 31, 2021, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. KDP Certified Public Accountants, LLP has received a peer review rating of *pass*.

The RBH Group, LLC

Pendleton, Oregon  
October 1, 2021

# ACTION ITEM – C

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**DATE:** March 20, 2024  
**RE:** Donation of Docks to the Port of Gold Beach  
**TO:** Honorable Board President and Harbor District Board Members  
**ISSUED BY:** Travis Webster, Port Manager

---

## OVERVIEW

- The Port currently has a surplus of old concrete floating docks stored in the boatyard.
- Many of the docks come from Basin 1 reconfiguration a few years ago. These docks can only be used with similar docks in Basin 1. These type docks do not match our docks in Basin 2.
- Space at the Port is valuable and needed for other Port operations. These docks consume valuable space in the boatyard.
- The Port of Gold Beach is interested in acquiring some of these docks.
- It is difficult to estimate the value of old docks. The docks are over 20-years old. Port staff estimate the value of the docks at \$60 per foot for a total of approximately \$660 per dock.
- Assets valued at less than \$5,000 are classified as an “expense” by the Port Manager.
- In cooperation and contributing to other small ports in Oregon, this is a good opportunity to cost share the removal of these docks from our Port and provide Gold Beach with usable docks.
- Requesting Board permission to donate the old concrete floating docks to Gold Beach and releasing all interest of the docks with no expressed warranties or liability applied.

## DOCUMENTS

- Draft Donation Agreement with Port of Gold Beach, 1 page

## COMMISSIONERS ACTION

- Recommended Motion:  
Motion to approve donating the Port of Brookings Harbor old concrete floating docks at the discretion of the Port Manager to the Port of Gold Beach.





# *Port of Brookings Harbor*

*This Institution is an Equal Opportunity Provider*

To: Port of Gold Beach  
From: Port of Brookings Harbor  
Date: March 20, 2024  
Re: Donation of Concrete Floating Docks

---

The Port of Brookings Harbor is the owner of concrete floating docks. The value of the docks is approximately \$60 per foot.

The Port of Brookings Harbor is donating the docks to the Port of Gold Beach. The Port of Brookings Harbor releases all interest of the docks with no expressed warranties or liability.

Total quantity of docks donated \_\_\_\_\_ per lineal foot.

\_\_\_\_\_  
Name (Print / Signature) Port of Gold Beach

\_\_\_\_\_  
Date

\_\_\_\_\_  
Name (Print / Signature) Port of Brookings Harbor

\_\_\_\_\_  
Date

# ACTION ITEM – D

---

**DATE:** March 20, 2024  
**RE:** El Cazadores Property Sale  
**TO:** Honorable Board President and Harbor District Board Members  
**ISSUED BY:** Travis Webster, Port Manager

---

## OVERVIEW

- Board received a letter from new owners asking for Board consideration on sale or reduced rate for the area.
- November 2022 Regular Meeting Board reviewed a current appraisal on the land.
- December 21, 2022 Board approved allowing the Port Manager to enter into negotiations with legal counsel and start a draft Purchase Sale Agreement for the sale of Port property.
- January 18, 2023, proceeded with term sheet to present on February 15, 2023 Board meeting.
- February 15, 2023, Board decided for a lease option given proposal from El Cazadores.
- Cindi & Javier Olmedo have offered to purchase the land for the full asking price.
- On April 19, 2023, Board approved Port Manager to work with legal counsel to create a Purchase Sale Agreement for full asking price and have the Port Manager contact Business Oregon for Release for Lien documentation.
- June 21, 2023 Port approved the purchase sale agreement with Cendi and Javier Olmedo.
- January 25, 2024, County approved Property Line Adjustment.
- February 28, 2024, Business Oregon approved Partial Reconveyance.

## DOCUMENTS

- None

## COMMISSIONERS ACTION

- Recommended Motion:  
Motion to approve \_\_\_\_\_ as the authorized signer for all necessary documents for closing the property sale with Cendi and Javier Olmedo.

# INFORMATION ITEM – A

---

**DATE:** March 20, 2024  
**RE:** FEMA PW-189 Dredging Update  
**TO:** Honorable Board President and Harbor District Board Members  
**ISSUED BY:** Travis Webster, Port Manager

---

## OVERVIEW

- Total clamshell dredge removed 2,438 cubic yards.
- The dredge from Dragflow arrived at the Port on February 16.
- Assembly of the dredge and training from Dragflow representative started February 19.
- Total hydraulic dredging removed 206 cubic yards.
- Total dredged 2,2644 cubic yards. The total remaining under FEMA PW-189 is **35,356** cubic yards.
- Current dredging expenses and budget remaining:

<b>Description</b>	<b>Amount</b>
Engineering & Permitting	\$39,550.00
Equipment	\$633,393.27
Port Labor & Equipment	\$20,907.89
Contracts, Materials & Rentals	\$213,211.83
Total Expended	\$907,062.99
<b>Budget Amount Remaining</b>	<b>\$1,540,008.98</b>

## DOCUMENTS

- None

# INFORMATION ITEM – B

---

**DATE:** March 20, 2024  
**RE:** EPA Time Extension  
**TO:** Honorable Board President and Harbor District Board Members  
**ISSUED BY:** Travis Webster, Port Manager

---

## **OVERVIEW - Phase 1 – Planning & Design**

- The Port received information from ODEQ (Oregon Department of Environmental Quality) that the permitting process may extend to the end of this year.
- Since the permitting process is taking longer than expected, and not knowing the parameters of the permit, finalizing the design and construction drawings for the funding for Phase 2 (Construction) will take longer than anticipated.
- EPA has also requested additional SHPO (State Historic Preservation Office) site surveys before they start Phase 2 review and approval. This additional request may take up to 6 months to complete.
- Phase 1 funding was coming to an end on February 29, 2024. The Port requested a time extension from EPA based on the new information we received, and they accepted the time extension through May 31, 2025.

## **DOCUMENTS**

- Port Time Extension Request Letter, 2 pages
- EPA Time Extension Approval, 5 pages



# Port of Brookings Harbor

*This Institution is an Equal Opportunity Provider*

February 26, 2024

Megan Browning  
U.S. Environmental Protection Agency  
805 SW Broadway #500  
Portland, OR 97205

RE: Grant Number 02J26801, Time Extension Request

The Port of Brookings Harbor is providing a written request to extend the funding period to May 31, 2025, for Grant Number 02J268081 Phase 1 (initial planning and design) due to unforeseen permitting circumstances.

Oregon Department of Environmental Quality received the Port's application for an NPDES individual permit on 8/01/2023. The application is in the queue to be assigned to a permit writer in the next two months. Additional technical information may be needed once the permit writer has reviewed the application; however, DEQ expects that a permit would be issued before the end of 2024.

The schedule for subsurface survey of the project Area of Potential Effects (APE) is driven by the following activities and milestones:

1. The start on the SHPO permit (hopefully Monday). That will entail running through details in archives, etc. and will take about 15 days.
2. Once the permit proposal is submitted to SHPO it will take 30 days before they issue the permit.
3. Once the permit is issued - fieldwork should be complete in 5 days.
4. After field work is finished, the SHPO Section 106 report may take 45 days to complete.
5. Once submitted - SHPO (and Tribes) will review that report and will handle clearances.

We are estimating 100 days from start of SHPO permit until final SHPO report is issued to SHPO. After that, estimate 30-60 days before receiving a response from SHPO.

The budget amount remaining for Phase 1 is \$249,287.04. The Port respectfully requests to continue the amount forward to cover costs associated with the additional permitting, planning and Phase 1 activities.

The milestone schedule for Phase 1 was revised and enclosed. If you have any questions, please contact me at 541-291-7380.


Sincerely,

Travis Webster  
Port Manager

POBH Estimated Timeline

Engineer's Estimate - 10/21 - 2/25

Month		10	11	12	1	2	3	4	5	6	7	8	9	10	11	12	1	2	3	4	5	6	7	8	9	10	11	12	1	2	3	4	5	6	7	8	9	10	11	12	1							
Year		21	22														23													24										25						26		
1	Project Development, Design/Specs																																															
2	WW NPDES Permit, including permit fees																																															
3	Final Project Design																																															
4	Negotiations with Port Management, Fish Processors, Local Utilities																																															
5	Permitting Work for In-Water Work Period																																															
	Additional Engineering-on-site review, oversight, project management, SHPO, reporting																																															

	<b>U.S. ENVIRONMENTAL PROTECTION AGENCY</b>  <b>Assistance Amendment</b>	<b>GRANT NUMBER (FAIN):</b> 02J26801 <b>MODIFICATION NUMBER:</b> 1 <b>PROGRAM CODE:</b> CG	<b>DATE OF AWARD</b> 02/29/2024
		<b>TYPE OF ACTION</b> No Cost Amendment	<b>MAILING DATE</b> 02/29/2024
		<b>PAYMENT METHOD:</b> ASAP	<b>ACH#</b> PEND
		<b>RECIPIENT TYPE:</b> Special District	
<b>RECIPIENT:</b> Port of Brookings Harbor 16330 Lower Harbor Road Brookings, OR 97415-8306 <b>EIN:</b> 93-6013807		<b>PAYEE:</b> Port of Brookings Harbor dba Beach Front RV Park 16330 Lower Harbor Rd Brookings, OR 97415-8306	
<b>PROJECT MANAGER</b> John (Jack) Akin, MS, PE Akin 450 Conestoga Circle Jacksonville, OR 97530-9400 <b>Email:</b> emc@emcengineersscientists.com <b>Phone:</b> 541-261-9929		<b>EPA PROJECT OFFICER</b> Megan Browning 805 SW Broadway #500 Portland, OR 97205-3331 <b>Email:</b> Browning.Megan@epa.gov <b>Phone:</b> 503-326-2715	
		<b>EPA GRANT SPECIALIST</b> Charles Devoe 1200 Sixth Avenue, Suite 155 Seattle, WA 98101-3144 <b>Email:</b> devoe.charles@epa.gov <b>Phone:</b> 206-553-6291	
<b>PROJECT TITLE AND EXPLANATION OF CHANGES</b> Fish Processing Wastewater Treatment, and associated Port Infrastructure  This amendment extends the project and budget period to 05/31/2025. Administrative terms and conditions have been updated and programmatic terms and conditions remain the same.			
<b>BUDGET PERIOD</b> 10/01/2021 - 05/31/2025	<b>PROJECT PERIOD</b> 10/01/2021 - 05/31/2025	<b>TOTAL BUDGET PERIOD COST</b> \$ 513,500.00	<b>TOTAL PROJECT PERIOD COST</b> \$ 513,500.00
<b>NOTICE OF AWARD</b>  Based on your Application dated 02/28/2023 including all modifications and amendments, the United States acting by and through the US Environmental Protection Agency (EPA) hereby awards \$ 0.00. EPA agrees to cost-share 80.00% of all approved budget period costs incurred, up to and not exceeding total federal funding of \$ 410,800.00. Recipient's signature is not required on this agreement. The recipient demonstrates its commitment to carry out this award by either: 1) drawing down funds within 21 days after the EPA award or amendment mailing date; or 2) not filing a notice of disagreement with the award terms and conditions within 21 days after the EPA award or amendment mailing date. If the recipient disagrees with the terms and conditions specified in this award, the authorized representative of the recipient must furnish a notice of disagreement to the EPA Award Official within 21 days after the EPA award or amendment mailing date. In case of disagreement, and until the disagreement is resolved, the recipient should not draw down on the funds provided by this award/amendment, and any costs incurred by the recipient are at its own risk. This agreement is subject to applicable EPA regulatory and statutory provisions, all terms and conditions of this agreement and any attachments.			
<b>ISSUING OFFICE (GRANTS MANAGEMENT OFFICE)</b>		<b>AWARD APPROVAL OFFICE</b>	
<b>ORGANIZATION / ADDRESS</b> U.S. EPA, Region 10, EPA Region 10 Mail Code: 17-C04, 1200 Sixth Avenue, Suite 155 Seattle, WA 98101		<b>ORGANIZATION / ADDRESS</b> U.S. EPA, Region 10, Water Division R10 - Region 10 1200 Sixth Avenue Suite 155 Seattle, WA 98101-3144	
<b>THE UNITED STATES OF AMERICA BY THE U.S. ENVIRONMENTAL PROTECTION AGENCY</b>			
<b>Digital signature applied by EPA Award Official</b> Lacey Davidson - EPA Grant Specialist			<b>DATE</b> 02/29/2024

## EPA Funding Information

FUNDS	FORMER AWARD	THIS ACTION	AMENDED TOTAL
EPA Amount This Action	\$ 410,800	\$ 0	\$ 410,800
EPA In-Kind Amount	\$ 0	\$ 0	\$ 0
Unexpended Prior Year Balance	\$ 0	\$ 0	\$ 0
Other Federal Funds	\$ 0	\$ 0	\$ 0
Recipient Contribution	\$ 102,700	\$ 0	\$ 102,700
State Contribution	\$ 0	\$ 0	\$ 0
Local Contribution	\$ 0	\$ 0	\$ 0
Other Contribution	\$ 0	\$ 0	\$ 0
Allowable Project Cost	\$ 513,500	\$ 0	\$ 513,500

Assistance Program (CFDA)	Statutory Authority	Regulatory Authority
66.202 - Congressionally Mandated Projects	2022 Consolidated Appropriations Act (PL 117-103)	2 CFR 200, 2 CFR 1500 and 40 CFR 33



## Budget Summary Page

Table A - Object Class Category (Non-Construction)	Total Approved Allowable Budget Period Cost
1. Personnel	\$ 0
2. Fringe Benefits	\$ 0
3. Travel	\$ 0
4. Equipment	\$ 0
5. Supplies	\$ 0
6. Contractual	\$ 388,500
7. Construction	\$ 0
8. Other	\$ 125,000
9. Total Direct Charges	\$ 513,500
10. Indirect Costs: 0.00 % Base	\$ 0
11. Total (Share: Recipient <u>20.00</u> % Federal <u>80.00</u> %)	\$ 513,500
12. Total Approved Assistance Amount	\$ 410,800
13. Program Income	\$ 0
14. Total EPA Amount Awarded This Action	\$ 0
15. Total EPA Amount Awarded To Date	\$ 410,800

## Administrative Conditions

### GENERAL TERMS AND CONDITIONS

The recipient agrees to comply with the current EPA general terms and conditions available at: [https://www.epa.gov/system/files/documents/2023-09/fy\\_2023\\_epa\\_general\\_terms\\_and\\_conditions\\_effective\\_october\\_1\\_2023\\_or\\_later.pdf](https://www.epa.gov/system/files/documents/2023-09/fy_2023_epa_general_terms_and_conditions_effective_october_1_2023_or_later.pdf)

These terms and conditions are in addition to the assurances and certifications made as a part of the award and the terms, conditions, or restrictions cited throughout the award.

The EPA repository for the general terms and conditions by year can be found at: <https://www.epa.gov/grants/grant-terms-and-conditions>.

### A. CORRESPONDENCE

Federal Financial Reports (SF-425): [rtpfc-grants@epa.gov](mailto:rtpfc-grants@epa.gov)

MBE/WBE reports (EPA Form 5700-52A): [davidson.lacey@epa.gov](mailto:davidson.lacey@epa.gov)

All other forms/certifications/assurances, Indirect Cost Rate Agreements, updates to recipient information (including email addresses, changes in contact information or changes in authorized representatives) and other notifications: [herrick.david@epa.gov](mailto:herrick.david@epa.gov)

Requests for Extensions of the Budget and Project Period, Quality Assurance documents, workplan revisions, equipment lists, programmatic reports and deliverables, Amendment Requests, Requests for other Prior Approvals: [browning.megan@epa.gov](mailto:browning.megan@epa.gov)

Administrative questions and issues: [devoe.charles@epa.gov](mailto:devoe.charles@epa.gov)

## Programmatic Conditions

All Programmatic Terms and Conditions remain the same.

END OF DOCUMENT

# INFORMATION ITEM – C

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**DATE:** March 20, 2024  
**RE:** DEQ 1200-Z Stormwater Test Results  
**TO:** Honorable Board President and Harbor District Board Members  
**ISSUED BY:** Danielle King, Safety, Security, and Environmental Coordinator

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## OVERVIEW

- Port completed its second out of four yearly stormwater tests on February 14, 2024. Samples were taken early in the morning; we have 12 hours to take samples once discharge begins.
- Test results show the only place that failed was in the Boat Yard for copper and suspended solids. Because the boat yard outfall 103 is already under Tier II status for copper, a corrective action report has already been completed by an engineer to correct the benchmark exceedance by installing an oil water separator.
- October 18, 2023 Board approved for State and Local Fiscal Recovery Funds to be spent purchasing an oil water separator for the Boat Yard that has arrived. Oil Water Separator will be installed by June this year.

## DOCUMENTS

- Statewide Benchmark, 1 page
- Stormwater Test Results, 10 pages

**1200-Z NPDES Monitoring Requirements**

You must monitor for the pollutants in the table below. If discharge to a Category 5: 303(d) listed receiving water for pH, total copper, total lead, total zinc and/or E. coli, the table below will not include statewide or sector-specific benchmarks for those pollutants. Exceedance of impairment monitoring may escalate to a water quality-based effluent limit during this permit cycle. Please read Schedule A.13 and Schedule C carefully. Tier 2 geometric mean evaluations are required annually. Please read Schedule A.12 carefully.

Georegion	Pollutant	Statewide Benchmark	Unit	Frequency
Marine Waters	Total Copper	0.025	mg/L	Four times per year
Marine Waters	Total Lead	1.10	mg/L	Four times per year
Marine Waters	Total Zinc	0.46	mg/L	Four times per year
Marine Waters	pH	6.0 - 9.0	s.u.	Four times per year
Marine Waters	TSS	100	mg/L	Four times per year
SIC code of Industrial Activity	Pollutant	Sector-specific Benchmark	Units	Frequency
4493	Total Aluminum	1.10	mg/L	Four times per year
2092	N/A	N/A	N/A	N/A
Receiving Water LEID: 1242700420450 AUID: 100278 River Mile: 0.15	Pollutant	Impairment Concentration	Units	Frequency
Chetco River	N/A	N/A	N/A	N/A
Technology-based Effluent Limit	Pollutant	Numeric Effluent Limit	Units	Frequency
N/A	N/A	N/A	N/A	N/A



# Grants Pass Water Lab

"Fast & Reliable Water Testing Since 1978"

964 SE M Street · Grants Pass, OR 97526 · 541-476-0733 · [www.gpwaterlab.com](http://www.gpwaterlab.com) · ORELAP# OR100033

**Mail To:**

**Port of Brookings Harbor**

Attn:

16330 Lower Harbor Road

Brookings, OR 97415

Date:

March 04, 2024

Address of Source:

16330 Lower Harbor Road

Sample ID #:

22400564

Project Name:

Port of Brookings Harbor-  
Pacific Seafood

## Analysis Report

The following results pertain only to the samples submitted, and are for the sole and exclusive use of the above named client.

This report shall not be reproduced, except in full, without written approval of the laboratory.

The following accredited results meet all requirements of ISO/IEC17025:2005 unless otherwise noted by data flag indicators or comments.

The color coded key is only a guide for interpreting results. All evaluations should be compared to the limitations set by the EPA and/or your primary care physician.

Please do not hesitate to call to discuss results or ask any questions. We are at your service!

Sincerely,

Doree Schaafsma  
Laboratory Director

## Sample Information

Sample ID:	22400564	Collectors Name:	Travis Webster
Address of Source:	16330 Lower Harbor Road	Sample Point:	305 / Pacific Seafood
Project Name:	Port of Brookings Harbor- Pacific Seafood	Source:	Storm Water
Received Date:	02/14/2024	Treatment System:	None

## Results of Chemical Analysis

Sample Notes:	305/ Pacific Seafood		Collection Date:	02/14/24 8:11 AM				
Contaminant	Method	LOQ	RESULTS	Units	EPA Limit	Date Analyzed	Analyst ID	Data Flags
Aluminum	EPA 200.7	0.04	<b>1.0521</b>	mg/L	1.10	02/16/24 11:38 am	PVS AA	
Copper	EPA 200.7	0.006	<b>0.0089</b>	mg/L	0.025	02/16/24 11:38 am	PVS AB	Tier II
Lead	SM 3113 B	0.01	<b>ND</b>	mg/L	1.10	02/21/24 9:45 am	PVS AD	
Total Suspended Solids	EPA 160.2	1.0	<b>86.00</b>	mg/L	100	02/15/24 1:18 pm	PVS AE	Tier II
Zinc	EPA 200.7	0.06	<b>ND</b>	mg/L	0.46	02/16/24 11:38 am	PVS AF	

### DEFINITIONS AND DATA FLAGS

- |  |   |
|--|---|
| <ul style="list-style-type: none"> <li>A Analysis is covered under ORELAP scope of Accreditation</li> <li>AA Analysis is covered under ISO scope of Accreditation</li> <li>C Sample did not meet acceptance criteria</li> <li>H Analysis performed outside method hold time</li> <li>ID Subsample identifier for each Sample number</li> <li>M Matrix Spike recovery is out of control limits due to matrix interference<br/>The LCS was in acceptance limits showing the analysis is in control and the data is acceptable</li> </ul> | <ul style="list-style-type: none"> <li>E Estimated Value</li> <li>LOQ Reporting Limit</li> <li>N/A Not Applicable</li> <li>ND None Detected</li> <li>S Sample Outsourced</li> </ul> |
|--|---|

### Results Color Key

White - No EPA Limit

Low Risk  
within EPA Limit

Medium Risk

High Risk  
Exceeds EPA Limit

Call the Lab to Discuss

## Sample Information

Sample ID: <b>22400565</b>	Collectors Name: Travis Webster
Address of Source: 16330 Lower Harbor Road	Sample Point: 304 / Bornstein
Project Name: Port of Brookings- Bornstein	Source: Storm Water
Received Date: 02/14/2024	Treatment System: None

## Results of Chemical Analysis

Sample Notes: <b>304 / Bornstein</b>	Collection Date: <b>02/14/24 8:14 AM</b>							
Contaminant	Method	LOQ	RESULTS	Units	EPA Limit	Date Analyzed	Analyst ID	Data Flags
Copper	EPA 200.7	0.006	<b>ND</b>	mg/L	<b>0.025</b>	02/16/24 11:41 am	PVS AA	
Lead	SM 3113 B	0.01	<b>ND</b>	mg/L	<b>1.10</b>	02/21/24 9:45 am	PVS AC	
Total Suspended Solids	EPA 160.2	1.0	<b>32.00</b>	mg/L	<b>100</b>	02/15/24 1:18 pm	PVS AD	
Zinc	EPA 200.7	0.06	<b>ND</b>	mg/L	<b>0.46</b>	02/16/24 11:41 am	PVS AE	
Aluminum	EPA 200.7	0.04	<b>0.3717</b>	mg/L	<b>1.10</b>	02/16/24 11:41 am	PVS AF	

**DEFINITIONS AND DATA FLAGS**

- |   |  |
|---|--|
| <p>A Analysis is covered under ORELAP scope of Accreditation</p> <p>AA Analysis is covered under ISO scope of Accreditation</p> <p>C Sample did not meet acceptance criteria</p> <p>H Analysis performed outside method hold time</p> <p>ID Subsample identifier for each Sample number</p> <p>M Matrix Spike recovery is out of control limits due to matrix interference<br/>The LCS was in acceptance limits showing the analysis is in control and the data is acceptable</p> | <p>E Estimated Value</p> <p>LOQ Reporting Limit</p> <p>N/A Not Applicable</p> <p>ND None Detected</p> <p>S Sample Outsourced</p> |
|---|--|

Results Color Key
White - No EPA Limit
Low Risk within EPA Limit
Medium Risk
High Risk Exceeds EPA Limit
Call the Lab to Discuss



## Sample Information

Sample ID: <b>22400566</b>	Collectors Name: Travis Webster
Address of Source: 16330 Lower Harbor Road	Sample Point: 302 / Gear Storage
Project Name: Port Of Brookings- Gear Storage	Source: Storm Water
Received Date: 02/14/2024	Treatment System: None

## Results of Chemical Analysis

Sample Notes: <b>302/ Gear Storage</b>	Collection Date: <b>02/14/24 8:17 AM</b>							
Contaminant	Method	LOQ	RESULTS	Units	EPA Limit	Date Analyzed	Analyst ID	Data Flags
Copper	EPA 200.7	0.006	ND	mg/L	0.025	02/16/24 11:44 am	PVS AA	Tier II
Lead	SM 3113 B	0.01	ND	mg/L	1.10	02/21/24 9:45 am	PVS AC	
Total Suspended Solids	EPA 160.2	1.0	41.00	mg/L	100	02/15/24 1:18 pm	PVS AD	Tier II
Zinc	EPA 200.7	0.06	ND	mg/L	0.46	02/16/24 11:44 am	PVS AE	
Aluminum	EPA 200.7	0.04	0.8511	mg/L	1.10	02/16/24 11:44 am	PVS AF	

### DEFINITIONS AND DATA FLAGS

- |   |   |
|---|---|
| <ul style="list-style-type: none"> <li>A Analysis is covered under ORELAP scope of Accreditation</li> <li>AA Analysis is covered under ISO scope of Accreditation</li> <li>C Sample did not meet acceptance criteria</li> <li>H Analysis performed outside method hold time</li> <li>ID Subsample identifier for each Sample number</li> <li>M Matrix Spike recovery is out of control limits due to matrix interference</li> </ul> | <ul style="list-style-type: none"> <li>E Estimated Value</li> <li>LOQ Reporting Limit</li> <li>N/A Not Applicable</li> <li>ND None Detected</li> <li>S Sample Outsourced</li> </ul> |
|---|---|
- The LCS was in acceptance limits showing the analysis is in control and the data is acceptable

### Results Color Key

White - No EPA Limit

Low Risk  
within EPA Limit

Medium Risk

High Risk  
Exceeds EPA Limit

Call the Lab to Discuss

## Sample Information

Sample ID:	22400567	Collectors Name:	Travis Webster
Address of Source:	16330 Lower Harbor Road	Sample Point:	202 / Hallmark
Project Name:	Port of Brookings- Hallmark	Source:	Storm Water
Received Date:	02/14/2024	Treatment System:	None

## Results of Chemical Analysis

Sample Notes:	202/ Hallmark		Collection Date:		02/14/24 8:21 AM				
Contaminant	Method	LOQ	RESULTS	Units	EPA Limit	Date Analyzed	Analyst	ID	Data Flags
Copper	EPA 200.7	0.006	0.0064	mg/L	0.025	02/16/24 11:46 am	PVS	AA	
Lead	SM 3113 B	0.01	ND	mg/L	1.10	02/21/24 9:45 am	PVS	AC	
Total Suspended Solids	EPA 160.2	1.0	58.00	mg/L	100	02/15/24 1:18 pm	PVS	AD	Tier II
Zinc	EPA 200.7	0.06	ND	mg/L	0.46	02/16/24 11:46 am	PVS	AE	
Aluminum	EPA 200.7	0.04	0.3976	mg/L	1.10	02/16/24 11:46 am	PVS	AF	

### DEFINITIONS AND DATA FLAGS

- A Analysis is covered under ORELAP scope of Accreditation
- AA Analysis is covered under ISO scope of Accreditation
- C Sample did not meet acceptance criteria
- H Analysis performed outside method hold time
- ID Subsample identifier for each Sample number
- M Matrix Spike recovery is out of control limits due to matrix interference  
The LCS was in acceptance limits showing the analysis is in control and the data is acceptable

- E Estimated Value
- LOQ Reporting Limit
- N/A Not Applicable
- ND None Detected
- S Sample Outsourced

Results Color Key
White - No EPA Limit
Low Risk within EPA Limit
Medium Risk
High Risk Exceeds EPA Limit
Call the Lab to Discuss

## Sample Information

Sample ID:	22400568	Collectors Name:	Travis Webster
Address of Source:	16330 Lower Harbor Road	Sample Point:	203 / Fuel Dock
Project Name:	Port of Brookings- Fuel Dock	Source:	Storm Water
Received Date:	02/14/2024	Treatment System:	None

## Results of Chemical Analysis

Sample Notes:	203/ Fuel Dock	Collection Date:	02/14/24 8:27 AM					
Contaminant	Method	LOQ	RESULTS	Units	EPA Limit	Date Analyzed	Analyst ID	Data Flags
Copper	EPA 200.7	0.006	ND	mg/L	0.025	02/16/24 12:03 pm	PVS AA	
Lead	SM 3113 B	0.01	ND	mg/L	1.10	02/20/24 4:26 pm	PVS AC	
Total Suspended Solids	EPA 160.2	1.0	2.00	mg/L	100	02/15/24 1:18 pm	PVS AD	
Zinc	EPA 200.7	0.06	ND	mg/L	0.46	02/16/24 12:03 pm	PVS AE	
Aluminum	EPA 200.7	0.04	0.0403	mg/L	1.10	02/16/24 12:03 pm	PVS AF	

### DEFINITIONS AND DATA FLAGS

<p>A Analysis is covered under ORELAP scope of Accreditation</p> <p>AA Analysis is covered under ISO scope of Accreditation</p> <p>C Sample did not meet acceptance criteria</p> <p>H Analysis performed outside method hold time</p> <p>ID Subsample identifier for each Sample number</p> <p>M Matrix Spike recovery is out of control limits due to matrix interference The LCS was in acceptance limits showing the analysis is in control and the data is acceptable</p>	<p>E Estimated Value</p> <p>LOQ Reporting Limit</p> <p>N/A Not Applicable</p> <p>ND None Detected</p> <p>S Sample Outsourced</p>
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Results Color Key
White - No EPA Limit
Low Risk within EPA Limit
Medium Risk
High Risk Exceeds EPA Limit
Call the Lab to Discuss

## Sample Information

Sample ID: <b>22400569</b>	Collectors Name: Travis Webster
Address of Source: 16330 Lower Harbor Road	Sample Point: 103 / Boat Yard
Project Name: Port of Brookings- Boat Yard	Source: Storm Water
Received Date: 02/14/2024	Treatment System: None

## Results of Chemical Analysis

Sample Notes:	103/ Boat Yard	Collection Date:	02/14/24 8:33 AM						
Contaminant	Method	LOQ	RESULTS	Units	EPA Limit	Date Analyzed	Analyst	ID	Data Flags
Copper	EPA 200.7	0.006	<b>0.6510</b>	mg/L	0.025	02/16/24 12:06 pm	PVS	AA	Tier II
Lead	SM 3113 B	0.01	<b>ND</b>	mg/L	1.10	02/20/24 4:26 pm	PVS	AC	
Total Suspended Solids	EPA 160.2	1.0	<b>121.00</b>	mg/L	100	02/15/24 1:18 pm	PVS	AD	
Zinc	EPA 200.7	0.06	<b>0.2002</b>	mg/L	0.46	02/16/24 12:06 pm	PVS	AE	
Aluminum	EPA 200.7	0.04	<b>0.7614</b>	mg/L	1.10	02/16/24 12:06 pm	PVS	AF	

### DEFINITIONS AND DATA FLAGS

- A Analysis is covered under ORELAP scope of Accreditation
- AA Analysis is covered under ISO scope of Accreditation
- C Sample did not meet acceptance criteria
- H Analysis performed outside method hold time
- ID Subsample identifier for each Sample number
- M Matrix Spike recovery is out of control limits due to matrix interference  
The LCS was in acceptance limits showing the analysis is in control and the data is acceptable

- E Estimated Value
- LOQ Reporting Limit
- N/A Not Applicable
- ND None Detected
- S Sample Outsourced

Results Color Key
White - No EPA Limit
Low Risk within EPA Limit
Medium Risk
High Risk Exceeds EPA Limit
Call the Lab to Discuss

**Grants Pass Water Laboratory, INC**  
**Analytical QC Summary Report**

22400564 - 22400567

**Total Suspended Solids**

Run Number: 12016

Analyte	Sample ID	Method	Result	MRL	Units	% Recovery	Acceptable Limits	RPD	RPD Acceptable Limit
<b>Method Blank</b>									
TSS	Method Blank	EPA 160.2	ND	1.0	mg/L		≤1.0		

**Laboratory Control Sample (LCS)**

TSS	LCS-934C898E2C2D	EPA 160.2	87.0	1.0	mg/L	96.70%	90-110%		
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**Duplicate**

TSS	DUP22400569AD	EPA 160.2	116	1.0	mg/L			4.20%	≤20%
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**Copper**

Run Number: 21624

Analyte	Sample ID	Method	Result	MRL	Units	% Recovery	Acceptable Limits	RPD	RPD Acceptable Limit
<b>Laboratory Control Sample (LCS)</b>									
Copper	LCS	EPA 200.7	0.36174	0.006	mg/L	96.98%	90-110%		

**Continued Calibration Verification (CCV)**

Copper	CCV	EPA 200.7	0.01	0.006	mg/L	4.81%	≤10%		
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**Matrix Spike**

Copper	MS22400586	EPA 200.7	1.01441	0.006	mg/L	101.25%	75-125%		
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**Zinc**

Run Number: 21624

Analyte	Sample ID	Method	Result	MRL	Units	% Recovery	Acceptable Limits	RPD	RPD Acceptable Limit
<b>Laboratory Control Sample (LCS)</b>									
Zinc	LCS	EPA 200.7	0.30647	0.060	mg/L	101.48%	90-110%		

**Continued Calibration Verification (CCV)**

Zinc	CCV	EPA 200.7	0.10	0.060	mg/L	1.72%	≤10%		
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**Matrix Spike**

Zinc	MS22400586	EPA 200.7	1.98296	0.060	mg/L	99.12%	75-125%		
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**Grants Pass Water Laboratory, INC**  
**Analytical QC Summary Report**  
22400564 - 22400567

<b>Lead</b>									
Run Number: 22124									
Analyte	Sample ID	Method	Result	MRL	Units	% Recovery	Acceptable Limits	RPD	RPD Acceptable Limit
<b>Laboratory Control Sample (LCS)</b>									
Lead	LCS	SM 3113 B	76.88	0.006	mg/L	102.00%	90-110%		
<b>Continued Calibration Verification (CCV)</b>									
Lead	CCV	SM 3113 B	32.71	0.006	mg/L	8.60%	≤10%		
<b>Matrix Spike</b>									
Lead	MS22400598	SM 3113 B	14.77	0.006	mg/L	91.80%	75-125%		
<b>Aluminum</b>									
Run Number: 21624									
Analyte	Sample ID	Method	Result	MRL	Units	% Recovery	Acceptable Limits	RPD	RPD Acceptable Limit
<b>Laboratory Control Sample (LCS)</b>									
Aluminum	LCS	EPA 200.7	0.62198	0.006	mg/L	102.47%	90-110%		
<b>Continued Calibration Verification (CCV)</b>									
Aluminum	CCV	EPA 200.7	0.05	0.006	mg/L	5.10%	≤10%		
<b>Matrix Spike</b>									
Aluminum	MS22400586	EPA 200.7	0.99879	0.006	mg/L	99.89%	75-125%		

**Grants Pass Water Laboratory, INC**  
**Analytical QC Summary Report**

22400564 - 22400567

**Total Suspended Solids**

Run Number: 12016

Analyte	Sample ID	Method	Result	MRL	Units	% Recovery	Acceptable Limits	RPD	RPD Acceptable Limit
<b>Method Blank</b>									
TSS	Method Blank	EPA 160.2	ND	1.0	mg/L		≤1.0		

**Laboratory Control Sample (LCS)**

TSS	LCS-934C898E2C2D	EPA 160.2	87.0	1.0	mg/L	96.70%	90-110%		
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**Duplicate**

TSS	DUP22400569AD	EPA 160.2	116	1.0	mg/L			4.20%	≤20%
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**Copper**

Run Number: 21624

Analyte	Sample ID	Method	Result	MRL	Units	% Recovery	Acceptable Limits	RPD	RPD Acceptable Limit
<b>Laboratory Control Sample (LCS)</b>									
Copper	LCS	EPA 200.7	0.36174	0.006	mg/L	96.98%	90-110%		

**Continued Calibration Verification (CCV)**

Copper	CCV	EPA 200.7	0.01	0.006	mg/L	4.81%	≤10%		
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**Matrix Spike**

Copper	MS22400586	EPA 200.7	1.01441	0.006	mg/L	101.25%	75-125%		
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**Zinc**

Run Number: 21624

Analyte	Sample ID	Method	Result	MRL	Units	% Recovery	Acceptable Limits	RPD	RPD Acceptable Limit
<b>Laboratory Control Sample (LCS)</b>									
Zinc	LCS	EPA 200.7	0.30647	0.060	mg/L	101.48%	90-110%		

**Continued Calibration Verification (CCV)**

Zinc	CCV	EPA 200.7	0.10	0.060	mg/L	1.72%	≤10%		
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**Matrix Spike**

Zinc	MS22400586	EPA 200.7	1.98296	0.060	mg/L	99.12%	75-125%		
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**Grants Pass Water Laboratory, INC**  
**Analytical QC Summary Report**  
 22400564 - 22400567

<b>Lead</b>									
Run Number: 22024									
Analyte	Sample ID	Method	Result	MRL	Units	% Recovery	Acceptable Limits	RPD	RPD Acceptable Limit
<b>Laboratory Control Sample (LCS)</b>									
Lead	LCS	SM 3113 B	79.74	0.006	mg/L	105.80%	90-110%		
<b>Continued Calibration Verification (CCV)</b>									
Lead	CCV	SM 3113 B	29.12	0.006	mg/L	3.00%	≤10%		
<b>Matrix Spike</b>									
Lead	MS22400613	SM 3113 B	13.92	0.006	mg/L	86.10%	75-125%		
<b>Aluminum</b>									
Run Number: 21624									
Analyte	Sample ID	Method	Result	MRL	Units	% Recovery	Acceptable Limits	RPD	RPD Acceptable Limit
<b>Laboratory Control Sample (LCS)</b>									
Aluminum	LCS	EPA 200.7	0.62198	0.006	mg/L	102.47%	90-110%		
<b>Continued Calibration Verification (CCV)</b>									
Aluminum	CCV	EPA 200.7	0.05	0.006	mg/L	5.10%	≤10%		
<b>Matrix Spike</b>									
Aluminum	MS22400586	EPA 200.7	0.99879	0.006	mg/L	99.89%	75-125%		





# Grants Pass Water Lab

www.gpwaterlab.com

www.thewaterlab.com

## CHAIN-OF-CUSTODY / Analytical Request Document

The Chain-of-Custody is a LEGAL DOCUMENT. All relevant fields must be completed accurately.

• 964 SE M Street Grants Pass, OR 97526

• (541) 476-0733 Fax (541) 476-8132



22400564 **305**

Al, Cu, Field pH, Pb, TSS, Zn  
2/14/2024

CLIENT INFORMATION		BILLING INFORMATION (if different):		REGULATORY AGENCY	
Company: <b>Port of Brookings Harbor</b>	Company: <b>Port of Brookings Harbor</b>	<input checked="" type="checkbox"/> NPDES	<input type="checkbox"/> Ground Water	<input type="checkbox"/> Drinking Water	
Attn: <b>Travis Webster</b>	Attn:	<input type="checkbox"/> UST	<input type="checkbox"/> RCRA	<input type="checkbox"/> Other	
Address: <b>16330 Lower Harbor Road</b> <b>Brookings OR 97415</b>	Address: <b>P.O. Box 848</b> <b>Brookings OR 97415</b>	Site Location:		OREGON	
Email: <b>Travis@portofbrookingsharbor.com</b>	Email:	State:			
Phone: <b>(541) 469-2218</b>	Phone:				

Item #	PWS Number:		Collection		Matrix *	pH Analysis		Analysis Requested	
	Address of Sample location: <b>16330 Lower Harbor</b>		Sampling Date	Sampling Time	DW WW SW A S	Analysis Date & Time	pH Result	<b>12002 + Alum</b>  22400565 <b>304</b> Cu, Field pH, Pb, TSS, Zn, Al 2/14/2024	
	Project Name / Profile #	Bottle ID #							
1	<b>H9841</b>	<b>305/Pacific Seaford</b>	<b>2/14/24</b>	<b>811</b>	<b>SW</b>	<b>2/14 @ 812</b>	<b>6.89</b>		
2	<b>HA154</b>	<b>305/Pacific Seaford</b>	<b>2/14</b>	<b>811</b>	<b>SW</b>	<b>2/14 @ 812</b>	<b>6.39</b>	 22400566 <b>302</b> Cu, Field pH, Pb, TSS, Zn, Al 2/14/2024	
3	<b>HA232</b>	<b>304/Bornstein</b>	<b>2/14</b>	<b>814</b>	<b>SW</b>	<b>2/14 @ 816</b>	<b>7.23</b>		
4	<b>HA256</b>	<b>304/Bornstein</b>	<b>2/14</b>	<b>814</b>	<b>SW</b>	<b>2/14 @ 816</b>	<b>7.23</b>		
5	<b>HC74</b>	<b>302/Gear Storage</b>	<b>2/14</b>	<b>817</b>	<b>SW</b>	<b>2/14 @ 819</b>	<b>6.65</b>	 22400567 <b>202</b> Cu, Field pH, Pb, TSS, Zn, Al 2/14/2024	
6	<b>HC79</b>	<b>302/Gear Storage</b>	<b>2/14</b>	<b>817</b>	<b>SW</b>	<b>2/14 @ 819</b>	<b>6.65</b>		
7	<b>HA163</b>	<b>202/Hallmark</b>	<b>2/14</b>	<b>821</b>	<b>SW</b>	<b>2/14 @ 824</b>	<b>6.76</b>		
8	<b>H9846</b>	<b>202/Hallmark</b>	<b>2/14</b>	<b>821</b>	<b>SW</b>	<b>2/14 @ 824</b>	<b>6.76</b>	 22400568 <b>203</b> Cu, Field pH, Pb, TSS, Zn, Al 2/14/2024	
9	<b>H7551</b>	<b>203/Fuel Dock</b>	<b>2/14</b>	<b>827</b>	<b>SW</b>	<b>2/14 @ 829</b>	<b>7.08</b>		
10	<b>HA264</b>	<b>203/Fuel Dock</b>	<b>2/14</b>	<b>827</b>	<b>SW</b>	<b>2/14 @ 829</b>	<b>7.08</b>		

NAME OF SAMPLE COLLECTOR (Please print): <b>TRAVIS WEBSTER</b>	Relinquished by (Initials): <b>SWA</b>	Date: <b>2/14/24</b>	Time: <b>11:28</b>
	Received by (Initials): <b>[Signature]</b>	Date: <b>2/14/24</b>	Time: <b>11:28</b>
*Matrix: DW- Drinking Water, WW- Wastewater, SW- Storm Water, A- Aqueous, S- Soil		Temp °C: <b>14.1</b>	On Ice: <input checked="" type="checkbox"/>



# Grants Pass Water Lab

www.gpwaterlab.com

www.thewaterlab.com


## CHAIN-OF-CUSTODY / Analytical Request Document

The Chain-of-Custody is a LEGAL DOCUMENT. All relevant fields must be completed accurately.

• 964 SE M Street Grants Pass, OR 97526

• (541) 476-0733 Fax (541) 476-8132

CLIENT INFORMATION		BILLING INFORMATION (If different):		REGULATORY AGENCY	
Company: <u>Port of Brookings Harbor</u>	Company: <u>Port of Brookings Harbor</u>	<input checked="" type="checkbox"/> NPDES	<input type="checkbox"/> Ground Water	<input type="checkbox"/> Drinking Water	
Attn: <u>Travis Webster</u>	Attn:	<input type="checkbox"/> UST	<input type="checkbox"/> RCRA	<input type="checkbox"/> Other	
Address: <u>16330 Lower Harbor Rd</u> <u>Brookings OR 97415</u>	Address: <u>P.O. Box 848</u> <u>Brookings OR 97415</u>	Site Location:			
Email: <u>Travis@portofbrookingsharbor.com</u>	Email:	State:		<b>OREGON</b>	
Phone: <u>(541) 469-2218</u>	Phone:				

Item #	PWS Number:		Collection		Matrix *	pH Analysis		Analysis Requested
	Bottle ID #	SAMPLE ID / SAMPLE LOCATION	Sampling Date	Sampling Time	DW WW SW A S	Analysis Date & Time	pH Result	
	Address of Sample location: <u>16330 Lower Harbor</u>							<u>1200Z + Alum</u>
	Project Name / Profile # <u>Port of Brookings Harbor</u>							 22400569 <u>103</u> Cu, Field pH, Pb, TSS, Zn, Al 2/14/2024
1	<u>H9848</u>	<u>103 / Boat Yard</u>	<u>2/14</u>	<u>833</u>	<u>SW</u>	<u>2/14 @ 836</u>	<u>7.07</u>	
2	<u>H9843</u>	<u>103 / Boat Yard</u>	<u>2/14</u>	<u>833</u>	<u>SW</u>	<u>2/14 @ 836</u>	<u>7.07</u>	
3								
4								
5								
6								
7								
8								
9								
10								

NAME OF SAMPLE COLLECTOR (Please print): <u>Travis Webster</u>	Relinquished by (Initials): <u>SWA</u>	Date: <u>2/14/24</u>	Time: <u>11:28</u>
	Received by (Initials): <u>[Signature]</u>	Date: <u>2/14/24</u>	Time: <u>11:28</u>
*Matrix: DW- Drinking Water, WW- Wastewater, SW- Storm Water, A- Aqueous, S- Soil		Temp °C: <u>14.1</u>	On Ice: <input checked="" type="checkbox"/>

# INFORMATION ITEM – D

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**DATE:** March 20, 2024  
**RE:** Draft Resolution 2024-XX, Port Rates for FY 2024-25  
**TO:** Honorable Board President and Harbor District Board Members  
**ISSUED BY:** Travis Webster, Port Manager

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## **OVERVIEW**

- Every year about this time the Port reviews the current rates and proposes new rates based on economic and other related factors. Usually, Port staff reviews the annual CPI for all West Urban Consumers for one of the factors of the rate increases. Most Port leases have built within them an annual CPI increase. Some leases have flat rate increases every five years. Keeping our lease rates equal, we typically raise the base lease rates by the annual CPI amount.
- Last year rates were increased by the annual CPI of 6.5%.
- Per Resolution No. 444 Dredging Surcharge, approved June 17, 2014, the Port may add 2% to the standard rate increase of 5% at the discretion of the Port Manager on an annual basis. Port will maintain the current contribution to dredge fund.
- The annual CPI for all West Urban Consumers for 2023 is 3.4% per the U.S. Bureau of Labor Statistics.

## **DOCUMENTS**

- Bureau of Labor Statistics, 2 pages
- Draft Resolution 2024-XX, Port Rates for FY 2024-25, 11 pages



# TED: The Economics Daily

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## Consumer Price Index: 2023 in review

January 19, 2024

Consumer prices for all items rose 3.4 percent from December 2022 to December 2023. Food prices increased 2.7 percent, reflecting a 1.3-percent increase in prices for food at home and a 5.2-percent increase in prices for food away from home.

Category	Dec 2022 to Dec 2023	Dec 2021 to Dec 2022	Dec 2020 to Dec 2021	Dec 2019 to Dec 2020
Motor vehicle insurance	20.3	14.2	4.1	-4.8
Nonprescription drugs	8.3	5.4	0.8	-1.4
Shelter	6.2	7.5	4.1	1.8
Hospital and related services	5.6	4.6	3.3	3.1
Food away from home	5.2	8.3	6.0	3.9
Personal care	5.0	6.6	3.4	1.8
All items less food and energy	3.9	5.7	5.5	1.6
All items	3.4	6.5	7.0	1.4
Electricity	3.3	14.3	6.3	2.2
Prescription drugs	3.3	1.8	0.0	-2.4
Other food at home	2.8	13.9	5.6	3.9

Prices for four of the six major food at home groups increased from 2022 to 2023. Prices in the other food at home index increased the most, up 2.8 percent. This index includes food items such as candy, snacks, and sauces which are not classified in the other food categories. Cereals and bakery products prices and nonalcoholic beverages and beverage materials prices each increased 2.6 percent. Prices for fruits and vegetables rose 0.3 percent. Offsetting movements left prices for meats, poultry, fish, and eggs down 0.1 percent. Prices for meats, poultry, and fish were up 2.3 percent. Egg prices fell 23.8 percent, a downward adjustment following their 2022 price increase of 59.9 percent. Dairy and related products had the largest price decline among the major food at home groups, down 1.3 percent in 2023.

Energy prices decreased 2.0 percent in 2023, after increasing 7.3 percent in 2022. Fuel oil prices and utility gas service prices declined 14.7 percent and 13.8 percent, respectively, from December 2022 to December 2023. Gasoline prices declined 1.9 percent in 2023, following a decline of 1.5 percent in 2022. In contrast, electricity prices continued to increase, rising 3.3 percent in 2023 after increasing 14.3 percent in the prior year.

Costs for new vehicles increased 1.0 percent in 2023, compared with a 5.9-percent increase in 2022. Used cars and trucks prices declined 1.3 percent, following a decline of 8.8 percent the previous year. Motor vehicle insurance costs were 20.3 percent higher in December 2023 than in December 2022.

Prices for medical care rose 0.5 percent in 2023, following an increase of 4.0 percent in 2022. Nonprescription drug prices increased 8.3 percent after increasing 5.4 percent the previous year. From December 2022 to December 2023, costs for hospital and related services rose 5.6 percent and prescription drug prices increased 3.3 percent. Prices for physicians' services declined 0.6 percent over the year.

These data are from the [Consumer Price Index](#) program and are not seasonally adjusted. For more information, see "[Consumer Price Index — December 2023](#)." We also have [more charts on consumer prices](#).

### RELATED SUBJECTS

[Prices](#)

### SUGGESTED CITATION

Bureau of Labor Statistics, U.S. Department of Labor, *The Economics Daily*, Consumer Price Index: 2023 in review at <https://www.bls.gov/opub/ted/2024/consumer-price-index-2023-in-review.htm> (visited March 12, 2024).

**Recent editions of *Spotlight on Statistics***

- [Fatal Injuries to Foreign-Born Hispanic or Latino Workers](#)  
Explores the industries, occupations, and events related to these fatalities.
- [For-Profit, Nonprofit, and Government Sector Jobs in 2022](#)  
Compares the labor force characteristics and experiences of workers in the for-profit, nonprofit, government, and self-employed sectors.
- [Union Membership, Activity, and Compensation in 2022](#)  
Focuses on trends in union membership, work stoppages, and pay and benefits among union members.
- [A Look at a Neat Industry: Distilleries](#)  
Examines trends in employment, establishments, wages, and consumer prices for distilleries.
- [Healthcare Occupations: Characteristics of the Employed](#)  
Compares the demographic characteristics of workers in healthcare occupations.

U.S. BUREAU OF LABOR STATISTICS Postal Square Building 2 Massachusetts Avenue NE Washington, DC 20212-0001

Telephone:1-202-691-5200\_ Telecommunications Relay Service:7-1-1\_ [www.bls.gov](http://www.bls.gov) [Contact Us](#)

**PORT OF BROOKINGS HARBOR  
RESOLUTION NO. 2024-XX**

**A RESOLUTION OF THE PORT OF BROOKINGS HARBOR  
PORT RATES FOR FISCAL YEAR 2024-25**

**WHEREAS**, the Port of Brookings Harbor is a port district, organized and operated under the provisions of ORS Chapter 777, and has the authority to adopt resolutions; and

**WHEREAS**, ORS 294.160 requires the governing body of a unit of local government to provide an opportunity for interested persons to comment on the enactment of any ordinance or resolution prescribing a new fee or a fee increase; and

**WHEREAS**, the Port Commission last adjusted rates, fees and charges via Regular Board of Commissioners Meeting on April 19, 2023; and

**WHEREAS**, the Port Commission reviewed and approved draft Rates FY 2024-25 at a Regular Board Meeting on March 20, 2024; and

**WHEREAS**, the Port Commission increased rates as noted and intends that user fees should cover the costs of the Port.

**NOW THEREFORE**, be it resolved by the Board of Commissioners of the Port of Brookings Harbor, Curry County, Oregon as follows:

1. Unless otherwise noted, all Rates, Fees & Charges are effective July 1, 2024.
2. The attached document "Rates FY 2024-25" is incorporated herein by reference as Exhibit A.
3. The Commission, through assistance by Port staff, shall at least annually review and adopt a new Rate, Fees and Charges Resolution prior to the subsequent budget's adoption.
4. All previous rates and/or rate resolutions are hereby repealed.

**APPROVED AND ADOPTED** by the Board of Commissioners this \_\_\_\_\_ day of \_\_\_\_\_, 202\_.

**ATTEST:**

\_\_\_\_\_  
Richard Heap, President

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

**PORT OF BROOKINGS HARBOR  
PROPOSED RATES  
JULY 1, 2024 to JUNE 30, 2025**

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# PORT OF BROOKINGS HARBOR PROPOSED RATES JULY 1, 2024 to JUNE 30, 2025

**Section 1. Service Rates**

Rates apply to all Port of Brookings Harbor locations unless otherwise noted. Rates become effective July 1, 2023. Port owned equipment to be operated by port personnel. 30-minute minimum on all hourly rates. All port equipment rates include operator.

	FY 2023-24 Rate	2023-24 rate with a 5% increase	FY 2024-25 Rate	Staff Recommendtions FY 2024-25 Rate
A. <u>Forklift, 5 ton capacity</u>				
per hour .....	\$ 73.50		\$ 77.18	\$ 77.00
B. <u>12 K Telehandler</u>				
per hour .....	\$ 147.00		\$ 154.35	\$ 154.00
C. <u>Port Truck</u>				
per hour .....	\$ 73.50		\$ 77.18	\$ 77.00
D. <u>Port Boat</u>				
per hour .....	\$ 147.00		\$ 154.35	\$ 154.00
E. <u>Boat Pump Out</u>				
per hour .....	\$ 122.50		\$ 128.63	\$ 128.00
F. <u>Welding Machine</u>				
per hour .....	\$ 73.50		\$ 77.18	\$ 77.00
G. <u>Welding Plug</u>				
per day .....	\$ 21.00		\$ 22.05	\$ 22.00
H. <u>Boat / Trailer Storage</u>				
Fenced Area				
per day, maximum 10-days .....	\$ 10.00		\$ 10.50	No Change
per month .....	\$ 100.00		\$ 105.00	No Change
I. <u>Gear Storage</u>				
per SF per month .....	\$ 0.10		\$ 0.11	\$ 0.11
J. <u>Clean-Up</u>				
Fees will be charged for each man-hour at established rates				
Equipment charges are extra				
Time and Materials				No Change
K. <u>Disposal Fees</u>				
1) Waste Oil				No Change
2) Oil-Water Mix				No Change
per gallon .....				Time and Materials
3) Net / Gear Disposal				No Change
per pound .....				Time and Materials
4) Garbage, per pound .....				Time and Materials
L. <u>Port Labor</u>				
1) All Port Labor including administration staff				
per hour .....	\$ 100.00		\$ 105.00	No Change
2) Overtime, any service required outside established working hours				
per hour .....	\$ 120.00		\$ 126.00	No Change
3) Emergency call-out				
Any services requiring a port employee NOT currently on duty to				
report to duty after hours will be charged twice the normal rate				
per hour, minimum 1 hour .....	\$ 200.00		\$ 210.00	No Change
M. <u>Permit to Sell Fish from Boat, per year</u>	\$ 10.00		\$ 10.50	No Change
N. <u>Outside Crane Use on Port Property</u>				
Crane certification per OR/OSHA and Insurance required per Section 9A (Port approval prior to work)				



**PORT OF BROOKINGS HARBOR  
PROPOSED RATES  
JULY 1, 2024 to JUNE 30, 2025**

**Section 2. Boat Yard**

A routine maintenance haul-out or launch is not an emergency. An emergency situation exists only when a vessel is distressed to the degree that it is taking on water at a rate that will cause damage that can be prevented by removing the vessel from the water. All routine vessel maintenance must be scheduled through Port Office. Haul-out includes one hour of in strap for boat wash. 1-hour minimum on hourly rates. No long term storage rates for boats in the boat yard.

	FY 2023-24 Rate	2023-24 rate with a 5% increase FY 2024-25 Rate	Staff Recommendtions FY 2024-25 Rate
<u>Boat Travel Lift 50 MT Capacity - Includes 1-Hour Boat Wash</u>			
A. Two Moves .....	\$ 639.00	\$ 670.95	\$ 670.00
B. Single Move .....	\$ 426.00	\$ 447.30	\$ 447.00
C. After Hours Move Surcharge .....	\$ 266.00	\$ 279.30	\$ 279.00
D. Boat Wash Additional Hour .....	\$ 75.00	\$ 78.75	\$ 78.00
E. Remain in Straps After 1-Hour with Port Approval, Per Hour .....	\$ 213.00	\$ 223.65	\$ 223.00
F. Trailers Lifts (Placing On or Removing), Plus Hourly Port Labor Rates May Apply	\$ 426.00	\$ 447.30	\$ 447.00
G. Yard Days			
Vessel per foot per day .....	\$ 1.50	\$ 1.58	No Change
Monthly Rate .....	\$ 0.75	\$ 0.79	No Change
Yard days include: tarps/visqueen, blocks, stands, power, water & trash			
H. Environmental Service Charge .....	10% of Total Invoice		
Service charge includes stormwater pollution controls and testing.			
I. Outrigger Pole Storage			
Monthly Rate .....	\$ 20.00	\$ 21.00	No Change
J. Cleanup Charge .....	per hour at Port Labor & Material Rate(s)		No Change
Failure to cleanup laydown area			

**PORT OF BROOKINGS HARBOR  
PROPOSED RATES  
JULY 1, 2024 to JUNE 30, 2025**

**Section 3a. Sport Moorage Rate includes Voyage Trash, Power & Water**

Per linear foot. All charges for greater length between dock and boat. \*See appendix for calculated rates based on length. Abuse of utilities will be charged according.

		2023-24 rate with a 5% increase		Staff Recommendations
		FY 2023-24 Rate	FY 2024-25 Rate	FY 2024-25 Rate
<b>A. Moorage Rate includes Power &amp; Water, per linear foot</b>				
1) Daily	\$	0.76	\$ 0.80	\$ 0.80
2) Weekly	\$	4.50	\$ 4.73	\$ 4.73
3) Calendar Month	\$	13.52	\$ 14.20	\$ 14.20
4) Semi-Annual	\$	30.71	\$ 32.25	\$ 32.25
5) Annual	\$	53.92	\$ 56.62	\$ 56.62
6) <i>Live-aboard. Monthly rate by agreement only.</i>				
a) First person	\$	88.00	\$ 92.40	\$ 92.00
b) Each additional	\$	88.00	\$ 92.40	\$ 92.00
<b>B. Charter Boats</b>				
Charter License, <i>annual rate per vessel</i>				
per boat with Annual Moorage Agreement (includes Launch Fee)	\$	200.00	\$ 210.00	No Change
per boat without Moorage Agreement (includes Launch Fee)	\$	300.00	\$ 315.00	No Change
<b>C. Dock Box - No New Dock Boxes</b>				
<b>D. Line Replacement, Hourly labor rate, half hour minimum</b>				
per cost of rope, <b>plus Port Labor</b>				No Change
		Time and Materials		
<b>E. Launch Fee</b>				
1) Daily	\$	5.00	\$ 5.25	No Change
<b>F. Boat Launch Pass</b>				
1) Annual Boat Launch Pass		Discounted Rates		
a) Jan - June, to remainder of year	\$ 150.00	\$ 120.00	\$ 126.00	No Change
b) July - Sept, to remainder of year	\$ 100.00	\$ 80.00	\$ 84.00	No Change
c) Oct - Dec, to remainder of year	\$ 75.00	\$ 60.00	\$ 63.00	No Change

Discount for local residents, senior citizens (65 & over) & veterans - active, retired or disabled

**Section 3b. Sport Moorage with Voyage Trash and Water Only (No Power)**

Per linear foot. All charges for greater length between dock and boat. \*See appendix for calculated rates based on length. Abuse of utilities will be charged according.

<b>A. Moorage, per linear foot</b>				
1) Daily	\$	0.73	\$ 0.77	\$ 0.77
2) Weekly	\$	4.37	\$ 4.59	\$ 4.59
3) Calendar Month	\$	13.10	\$ 13.76	\$ 13.76
4) Semi-Annual	\$	29.74	\$ 31.23	\$ 31.23
5) Annual	\$	52.22	\$ 54.83	\$ 54.83

**Section 3c. Commercial and Charter Rates (includes voyage trash, power and water where available)**

Per linear foot. All charges for greater length between dock and boat. \*See appendix for calculated rates based on length. Abuse of utilities usage will be charged according.

<b>A. Moorage, per linear foot</b>				
1) Daily	\$	0.75	\$ 0.79	\$ 0.80
2) Weekly	\$	4.48	\$ 4.70	\$ 4.73
3) Calendar Month	\$	13.48	\$ 14.15	\$ 14.20
4) Semi-Annual	\$	25.78	\$ 27.07	\$ 32.25
5) Annual	\$	45.32	\$ 47.59	\$ 47.59

**PORT OF BROOKINGS HARBOR  
PROPOSED RATES  
JULY 1, 2024 to JUNE 30, 2025**

**Section 4. Fuel**

Fuel pricing will be adjusted per purchase price. No discounts for credit card or charge purchases. Schedule below is mark-up above fuel purchase price.

		2023-24 rate with a 5% increase	FY 2024-25 Rate	Staff Recommendtions FY 2024-25 Rate
A. <u>Diesel, ULSD #2 Marine Blend</u>	<b>FY 2023-24 Rate</b>			
1) Fuel Rate, plus per gallon .....	\$ 0.37	\$ 0.39	\$ 0.39	\$ 0.39
B. <u>92 Pre Non Ethanol Gasoline</u>				
1) Fuel Rate, plus per gallon .....	\$ 1.20	\$ 1.26	\$ 1.26	\$ 1.26
C. <u>Fueling Over the Dock</u>				
per gallon .....	\$ 0.10	\$ 0.11	No Change	No Change

**PORT OF BROOKINGS HARBOR  
PROPOSED RATES  
JULY 1, 2024 to JUNE 30, 2025**

**Section 5. RV Park  
Included)**

		2023-24 rate with a 5% increase		Staff Recommendations
		FY 2023-24 Rate	FY 2024-25 Rate	FY 2024-25 Rate
<b>A. Peak Season (Summer), April 1 - October 31</b>				
1) Daily				
• Pull thru full hook-up	.....	\$ 55.00	\$ 57.75	\$ 58.00
• Back in full hook-up	.....	\$ 48.00	\$ 50.40	\$ 50.00
• Partial hook-up	.....	\$ 39.00	\$ 40.95	\$ 41.00
• Dry Camping	.....	\$ 35.00	\$ 36.75	\$ 37.00
2) Weekly				
• Pull thru full hook-up	.....	\$ 330.00	\$ 346.50	\$ 347.00
• Back in full hook-up	.....	\$ 288.00	\$ 302.40	\$ 302.00
• Partial hook-up	.....	\$ 234.00	\$ 245.70	\$ 246.00
• Dry Camping	.....	\$ 210.00	\$ 220.50	\$ 221.00
<b>B. Off Season (Winter), November 1 - March 31</b>				
1) Daily				
• Pull thru full hook-up	.....	\$ 47.00	\$ 49.35	\$ 49.00
• Back in full hook-up	.....	\$ 40.00	\$ 42.00	\$ 42.00
• Partial hook-up	.....	\$ 34.00	\$ 35.70	\$ 36.00
• Dry Camping	.....	\$ 30.00	\$ 31.50	\$ 32.00
2) Weekly				
• Pull thru full hook-up	.....	\$ 282.00	\$ 296.10	\$ 296.00
• Back in full hook-up	.....	\$ 240.00	\$ 252.00	\$ 252.00
• Partial hook-up	.....	\$ 204.00	\$ 214.20	\$ 214.00
• Dry Camping	.....	\$ 180.00	\$ 189.00	\$ 189.00
<b>C. July 4th Holiday, 3 night minimum</b>				
1) Daily				
• Pull thru full hook-up	.....	\$ 102.00	\$ 107.10	\$ 107.00
• Back in full hook-up	.....	\$ 90.00	\$ 94.50	\$ 95.00
• Partial hook-up	.....	\$ 58.00	\$ 60.90	\$ 61.00
• Dry Camping	.....	\$ 50.00	\$ 52.50	\$ 53.00
<b>D. Other Holidays, (Labor and Memorial Days 3 night stay min. other holiday are 2 night min.)</b>				
1) Daily				
• Pull thru full hook-up	.....	\$ 59.00	\$ 61.95	\$ 62.00
• Back in full hook-up	.....	\$ 50.00	\$ 52.50	\$ 53.00
• Partial hook-up	.....	\$ 40.00	\$ 42.00	\$ 42.00
• Dry Camping	.....	\$ 37.00	\$ 38.85	\$ 39.00
<b>E. Laundry Machines - Currently not available</b>				
per load	..... When Available	\$ 2.00	\$ 2.10	No Change
<b>F. Non-refundable Transaction Fee</b>				
	.....	\$ 8.00	\$ 8.40	\$ 10.00

**PORT OF BROOKINGS HARBOR  
PROPOSED RATES  
JULY 1, 2024 to JUNE 30, 2025**

**Section 6. Commercial Retail**

			2023-24 rate with a 5% increase	Staff Recommendtions
		<b>FY 2023-24 Rate</b>	<b>FY 2024-25 Rate</b>	<b>FY 2024-25 Rate</b>
A. <u>Warehouse - Shop/Storage</u>	per square foot	\$ 0.58	\$ 0.61	\$ 0.61
<del>B. <u>Warehouse - Storage</u></del>	<del>per square foot</del>	\$ 0.49	\$ 0.51	Remove
C. <u>Commercial Docks</u>	per square foot	\$ 0.76	\$ 0.80	\$ 0.80
D. <u>Surfaced Concrete</u>	per square foot	\$ 0.61	\$ 0.64	\$ 0.64
E. <u>Surfaced Asphalt</u>	per square foot	\$ 0.36	\$ 0.38	\$ 0.38
F. <u>Retail Center</u>	per square foot	\$ 1.31	\$ 1.38	\$ 1.35
G. <u>Bare Ground</u>	per square foot	\$ 0.10	\$ 0.11	\$ 0.11
H. <u>Port Meeting Room Suite 202</u>	Flat daily rate from 8am to 8pm	\$ 53.00	\$ 55.65	\$ 55.00

**PORT OF BROOKINGS HARBOR  
PROPOSED RATES  
JULY 1, 2024 to JUNE 30, 2025**

**Section 7. Administration Fees**

Staff may require payment or deposit in advance of service. (ORS 192.440(4)(a))

		2023-24 rate with a 5% increase	Staff Recommendations
		FY 2024-25 Rate	FY 2024-25 Rate
<b>A. Public Records Request Fee Schedule</b>	<b>FY 2023-24 Rate</b>		
1) Copies of <del>Public</del> Records, Black & White, 8X11, per page	\$ 0.25	\$ 0.26	No Change
2) <del>Copies of Sound Recordings</del>	\$ 10.00	\$ 10.50	Remove
3) <del>Copies of Port By-Laws, Codes</del>	\$ 20.00	\$ 21.00	Remove
4) <del>Copies of Nonstandard documents</del>	Time and Materials		Remove
5) Attorney Review	at cost		No Change
<b>B. Research and Computer Time</b>			
Written request required. Hourly rate, half-hour minimum, under 15 min not charge	\$ 35.00	\$ 36.75	\$ 35.00
<b>C. Administrative Fees</b>			\$ 35.00
<del>C. CD Fee if available</del>	\$ 5.00	\$ 5.25	Remove
<b>D. Faxes/Emails. Per page</b>			
1) <del>Local</del>	\$ 1.00	\$ 1.05	Remove
2) <del>Long Distance</del>	\$ 1.50	\$ 1.58	Remove
3) <del>Incoming</del>	\$ 1.00	\$ 1.05	Remove
4) <del>Copies</del>	\$ 0.25	\$ 0.26	Remove
<del>E. Long Distance Phone Calls</del>	\$ 2.00	\$ 2.10	Remove
<del>F. Lamination, per page, letter size</del>	\$ 2.00	\$ 2.10	Remove
G. <u>Notice Posting</u> . For non-payment of lease or moorage	\$ 50.00	\$ 52.50	No Change
H. <u>Failure to Register</u> . For research related to unregistered boats	\$ 25.00	\$ 26.25	No Change
I. <u>Returned Check Fee</u>	\$ 50.00	\$ 52.50	No Change
J. <u>Per Annum Interest Rate</u> . Applied to past due accounts	18%	\$ 0.19	19%
K. <u>POV Mileage Reimbursement Rate (IRS)</u>	Current		
L. <u>Impound Seizure Fee</u> . Vessel impounding	\$ 750.00	\$ 787.50	\$ 800.00
<b>M. Events on Port Property</b>			
1) Boardwalk, per day	\$ 700.00	\$ 735.00	\$ 735.00
2) Saturday Market, per vendor, <del>per day</del>	\$ 12.00	\$ 12.60	\$ 15.00
3) <del>Car Shows, per vehicle</del>	\$ 6.50	\$ 6.83	Remove
3) <u>Parking Lot, per square foot, per day</u>			\$ 0.01
N. <u>Impound Seizure Fee</u> . Car / Truck / Trailer/ <u>RV, plus tow fee</u>	\$ 250.00	\$ 262.50	\$ 275.00
O. <u>Background Check</u>	\$ 25.00	\$ 26.25	\$ 30.00
<del>P. Credit Check</del>	\$ 35.00	\$ 36.75	Remove
Q. <u>Waiting List Application</u>	\$ 75.00	\$ 78.75	No Change
1) Annual Renewal	\$ 25.00	\$ 26.25	No Change
R. <u>Transfer List</u>	\$ 25.00	\$ 26.25	No Change
S. <u>Security Camera Footage Review, per hour</u>			\$ 35.00

**PORT OF BROOKINGS HARBOR  
PROPOSED RATES  
JULY 1, 2024 to JUNE 30, 2025**

**Section 8. Insurance Certificate Limits**

Effective July 1, 2021. Additional coverages may be required based upon business type and Port's discretion. *A certificate naming the Port as an additional insured is also required.*

<u>A. Leases / Tenants</u>	<b>FY 2023-24 Rate</b>	2023-24 rate with a 5% increase <b>FY 2024-25 Rate</b>	Staff Recommendtions <b>FY 2024-25 Rate</b>
1) General Liability, Each Occurrence .....	\$ 2,000,000.00	No Change	No Change
2) Damage to Rented Premises (each occurrence) .....	\$ 300,000.00	No Change	No Change
3) Medical Expenses (any one person) .....	\$ 5,000.00	No Change	No Change
4) Personal and Adverse Injury .....	\$ 2,000,000.00	No Change	No Change
5) General Aggregate .....	\$ 2,000,000.00	No Change	No Change
6) Products - Comp/Op Aggregate .....	\$ 2,000,000.00	No Change	No Change
 <b><u>B. Moorage &amp; Transient Vessels - Marine-Watercraft with Wreck Removal Policy and Port additional insured</u></b>			
1) Commercial Vessels			
a. Marine/Watercraft General Liability* .....	\$ 500,000.00	No Change	No Change
*Coverage to include wreckage removal and fuel spill liability			
2) Recreational Vessels			
a. Marine/Watercraft General Liability* .....	\$ 500,000.00	No Change	No Change
*Coverage to include wreckage removal and fuel spill liability			
3) Charter / Guide Vessels			
a. Marine/Watercraft General Liability* .....	\$ 500,000.00	No Change	No Change
*Coverage to include wreckage removal and fuel spill liability			

**PORT OF BROOKINGS HARBOR  
PROPOSED RATES  
JULY 1, 2024 to JUNE 30, 2025**

**Section 9. Public Dock Hoist / Landing Fees**

Public Dock Hoist Use Agreement & Release must be completed prior to use. Rates include dock and hoist only. No other equipment, scales or personnel are included in the rates.

		2023-24 rate with a 5% increase	FY 2024-25 Rate	Staff Recommendations FY 2024-25 Rate
<b>A. <u>Equipment / Materials Loading or Offloading (600-Pound Maximum Capacity)</u></b>				
per hour .....	\$ 37.00	\$	38.85	\$ 39.00
<b>B. <u>Fish / Crustaceans (600-Pound Maximum Capacity)</u></b>				
per pound .....	\$ 0.06	\$	0.06	No Change
<b>C. <u>Landing Fees</u></b>				
Associated with all leased Port Dock Hoists for repairs, future needs and upgrades.				
Crab per pound .....	\$ 0.01	\$	0.01	No Change
Fish, Shrimp and other species per pound .....	\$ 0.005	\$	0.01	No Change



# INFORMATION ITEM – E

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**DATE:** March 20, 2024  
**RE:** 2024 Events  
**TO:** Honorable Board President and Harbor District Board Members  
**ISSUED BY:** Travis Webster, Port Manager

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## OVERVIEW

- January 19, 2022 Board approved the Pelican Bay Arts Association to use the boardwalk handrail for the Art on the Boardwalk for a 5-year term.
- Events scheduled for 2024:
  - Art at the Port, Summer Boardwalk Exhibition: May - September.
  - Curry County Cruisers: May 25 - May 26
  - Memorial Day Observance: May 27
  - Brookings Bodacious Bazaar: June 8, June 22, August 24, and September 28
  - Sky High 4th of July: July 4
  - Salm 'N' Salmon Fishing Derby Festival: July 5 - July 7
  - Bigfoot Blues Festival: July 27 - July 28
  - Art on the Coast: August 2 - August 4
  - Pirates of the Pacific Festival: August 8 - August 11
  - Jog Your Memory, Color Run: September 7
  - Docktober Fest: September 14 - September 15

## DOCUMENTS

- None

# INFORMATION ITEM – F

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**DATE:** March 20, 2024  
**RE:** Salmon Season Update  
**TO:** Honorable Board President and Harbor District Board Members  
**ISSUED BY:** Travis Webster, Port Manager

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## **OVERVIEW**

- Richard Heap would like to give the Board an update regarding the upcoming salmon season.

## **DOCUMENTS**

- None