

ANNUAL REPORT

Port of Clarkston  
(Name of Government)

0437  
MCAG No.

Submitted pursuant to RCW 43.09.230 to the  
STATE AUDITOR'S OFFICE

FOR THE FISCAL YEAR ENDED December 31, 2011

Certified correct this 15 day of Feb. 2012. To the best of my  
knowledge and belief:

GOVERNMENT INFORMATION:

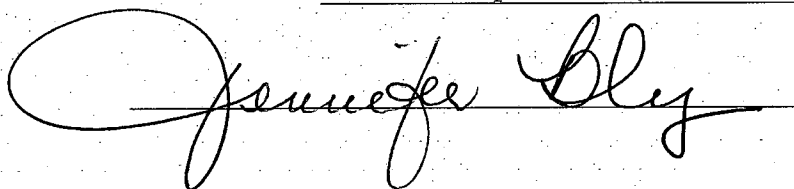
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Signature



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Port of Clarkston  
STATEMENT OF ACTIVITIES  
ARISING FROM CASH TRANSACTIONS  
For the Year Ending 12/31/2011

**OPERATING REVENUES:**

Marina operations	\$	105
Cruise boat dock operations		6,117
Property lease/rental operations		499,080
Total Operating Revenues	<b>\$</b>	<b>505,302</b>

**OPERATING EXPENSES**

General operations	\$	55,745
Maintenance		128,373
General and administrative		300,826
Total Operating Expenses	<b>\$</b>	<b>484,944</b>

**NET OPERATING INCOME**      **\$**      **20,358**

**NONOPERATING REVENUES/ (EXPENSES) :**

Interest income	\$	2,137
Taxes levied for general purposes		321,218
Miscellaneous taxes		1,406
Capital contributions - Grants		612,557
Purchase of capital assets		-801,640
Disposal of capital assets		2
Other non-operating revenue - leasehold tax		52,554
Principal paid on long-term debt		-18,490
Interest paid on long-term debt		-8,557
Other non-operating expense - leasehold tax		-52,554
Bad Debts		0
Election expense		-2,964
Miscellaneous non-operating revenue		3,499
Miscellaneous non-operating expense		-63,828
Total Nonoperating Revenues/(Expenses)	<b>\$</b>	<b>45,340</b>

Increase (decrease) in cash and investments      \$      65,698

Beginning balance of cash and investments      **\$**      **1,454,122**

**ENDING BALANCE OF CASH AND INVESTMENTS**      **\$**      **1,519,820**

See accompanying "Notes to the Financial Statements"

PORT OF CLARKSTON  
Notes to Financial Statements, Continued  
December 31, 2011

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:**

The Port of Clarkston was incorporated in 1958 and operates under the laws of the State of Washington applicable to a Port District.

**Reporting Entity**

The Port of Clarkston is a special purpose government and provides a shipping terminal, an industrial park, property leases, crane services, and recreational and tourism dockage. The Port of Clarkston is supported by property lease revenue, user charges, dockage revenue and revenue from crane loading and unloading. The Port District relies on a year-round navigable inland river system to generate revenues from its marine terminal facility and to retain and attract certain businesses to its industrial park. An elected three-member board governs the Port District.

The following is a summary of the significant policies, including identification of those policies which result in material departure from generally accepted accounting principles (GAAP).

**Basis of Accounting and Presentation**

The accounting records of the Port of Clarkston are maintained in accordance with methods prescribed by the State Auditor under the authority of Chapter 43.09 Revised Code of Washington. The Port uses the *Budgeting, Accounting and Reporting System for Cash Based Port Districts*.

The accounts of the Port of Clarkston are maintained on the basis of funds. For reporting purposes, the activities of the Port of Clarkston's funds are combined.

The Port of Clarkston uses the cash basis of accounting where revenues are recognized only when received and expenses are recognized when paid.

**Cash**

It is the Port's policy to invest all temporary cash surpluses. This amount is included on the Statement of Revenues and Expenses Arising from Cash Transactions as "Net Cash and Investments."

PORT OF CLARKSTON  
Notes to Financial Statements, Continued  
December 31, 2011

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED):**

**Deposits**

The Port's deposits are covered by the *Federal Deposit Insurance Corporation* and/or the *Washington Public Deposit Protection Commission*.

**Capital Assets - See Note 4**

**Investments - See Note 2**

**Compensated Absences - See Note 9**

**Long Term Debt and Capital Leases - See Note 4**

**Risk Management - See Note 8**

The Port of Clarkston has insurance coverage through Enduris which provides general liability, property and casualty insurance. The Port has additional coverage with Wharfinger's and Terminal Operator's liability policies through Enduris.

All risk management activities are funded from the general fund and, in the opinion of the Port of Clarkston, the insurance coverage is adequate for all known claims. There are no pending claims at this time.

**NOTE 2 - CASH, CASH EQUIVALENTS, RESTRICTED CASH AND INVESTMENTS:**

**Investments**

As required by state law, all deposits and investments of the Port of Clarkston's funds are obligations of the U.S. Government, (the State Treasurer's Investment Pool) or deposits with Washington State banks and savings and loan institutions.

The Port's investments are held by the Asotin County Treasurer in the Local Government Investment Pool.

As of December 31, 2010 the Port's Investments are as follows:

PORT OF CLARKSTON  
Notes to Financial Statements, Continued  
December 31, 2011

**NOTE 2 - CASH, CASH EQUIVALENTS, RESTRICTED CASH AND INVESTMENTS  
(CONTINUED):**

L.G.I.P. \$1,315,000

**Unrestricted Cash**

The Port's unrestricted cash as of December 31, 2011 is follows:

	<u>2011</u>
General Fund - Maintenance Fund	\$ 199,770
General Fund - Incidental Expense	5,000
Petty Cash	50
<b>Total Unrestricted Cash</b>	<b>\$ 204,820</b>

The Port of Clarkston's deposits and investments are entirely covered by federal depository insurance (FDIC) or by collateral held in a multiple financial institution collateral pool administered by the Washington Public Deposit Protection Commission (PDPC). The Port's maintenance fund is held by the Asotin County Treasurer and the expenditures are processed by Twin River National Bank.

The Port's incidental fund is held by Twin River National Bank, and the Port's petty cash is held at the Port.

The Port's deposits and investments are insured, registered or held by the Port or its agent in the Port's name.

**Designated Cash** ( -- There is no designated cash in 2011.

**Restricted Cash** -- There was no restricted cash or investments on December 31, 2011.

**NOTE 3 - PROPERTY TAXES:**

The County Treasurer acts as an agent to collect property taxes levied in Asotin County for all taxing authorities. Collections are distributed after the end of each month to the Port of Clarkston by the County Treasurer. A re-valuation of all property was required every four years, but has subsequently changed to an annual re-valuation.

PORT OF CLARKSTON  
Notes to Financial Statements, Continued  
December 31, 2011

**NOTE 3 - PROPERTY TAXES (CONTINUED) :**

Property taxes are levied and become an enforceable lien on property as of January 1st. Tax bills are mailed in February and are payable in two installments, April 30th, and October 31st, following the levy.

Property tax revenues are recognized when cash is received. Delinquent taxes are considered fully collectible because a lien affixes to the property when taxes are levied.

The Port may levy up to \$.45 per \$1,000 of assessed value for general governmental services. The Washington State Constitution and RCW 84.55.010 limits the rate Ports may levy. The Port of Clarkston's regular levy for 2011 was .22152605 per \$1,000 on an assessed valuation of \$1,465,249,823. If all assessed levies had been collected in 2011, the Port of Clarkston's revenue stream would have been \$324,591. Proceeds from taxes are recorded as non-operating revenues.

**NOTE 4 - LONG TERM DEBT AND CAPITAL ASSETS:**

**Capital Assets**

Major expenditures for capital assets, including capital leases and major repairs that increase useful lives, are recorded as expenses when purchased. There is no capitalization of capital assets, nor allocation of depreciation expense. Inventory is expensed when purchased. Maintenance, repairs and minor renewals are accounted for as expenses when paid.

In accordance with the cash basis of accounting, fixed assets are not capitalized and depreciation expense is not recorded, which is a departure from generally accepted accounting principles (GAAP).

Construction of capital assets utilizing grant awards was a significant component of revenue for 2011. These capital assets became part of the Port's inventory over time, instead of through a single purchase that captured the total value of the asset. The non-operating expense section of these financial statements reflect the value of constructing these assets, professional services that were incurred to achieve and oversee construction, and staff time in project management and grant administration.

PORT OF CLARKSTON  
Notes to Financial Statements, Continued  
December 31, 2011

**NOTE 4 - LONG TERM DEBT AND CAPITAL ASSETS (CONTINUED) :**

**Offer to Purchase Land**

On October 5, 2009, the Port of Clarkston and Asotin County Board of Commissioners entered into a Real Estate Purchase and Sale Agreement to purchase approximately 120 acres of ground at \$4,360 per acre and 10.7 acres at \$2,180 per acre. The due diligence period ended July 5, 2010, and an amendment was approved, extending the closing date to December 31, 2011. On December 19, 2011, a replacement Real Estate Purchase and Installment Sale Agreement was approved. According to the terms of that agreement, the sale shall be closed on or before June 1, 2012. The terms of the sale include debt provisions for the Port of Clarkston.

**Long Term Debt**

On December 31, 2008, the Port purchased a 12,880 square foot building at 1390 Fair Street for \$425,000. The Port paid half down and the seller, Donald Tuntland, is holding the paper on the remaining balance. The Port is paying 5% interest and making monthly payments of \$2,253.89 for 10 years. Payments began February 2009.

The accompanying Schedule of Long-Term Debt (09) provides a listing of the outstanding debt of the Port of Clarkston and summarizes the Port's debt transactions for 2010. The debt service requirements, including interest, are as follows:

<u>Obligation</u>	<u>Original Amount</u>	<u>Balance 12/31/2011</u>	<u>Rate of Interest</u>	<u>Interest Pd 2011</u>	<u>Current Portion</u>
Tuntland	\$212,500	\$161,050	5.0 %	\$ 8,557	\$27,047
	<b>Revenue</b>	<b>Other</b>		<b>Total</b>	
	<b>Bond</b>	<b>Debt</b>		<b>Debt</b>	
2012	-0-	27,047		27,047	
2013	-0-	27,047		27,047	
2014	-0-	27,047		27,047	
2015	-0-	27,047		27,047	
2016	-0-	27,047		27,047	
2017	-0-	27,047		27,047	
2018	-0-	27,047		27,047	
2019	-0-	<u>2,254</u>		<u>2,254</u>	
TOTALS	-0-	191,583		191,583	



PORT OF CLARKSTON  
Notes to Financial Statements, Continued  
December 31, 2011

**NOTE 4 - LONG TERM DEBT AND CAPITAL ASSETS (CONTINUED):**

As of December 31, 2011, the Port of Clarkston is holding cash and investments of \$204,820 and \$1,315,000, respectively, which could fully fund the debt if needed.

**NOTE 5 - CONSTRUCTION IN PROGRESS:**

**Granite Lake Park Pathway and Recreational Dock:** With planning occurring in prior years, construction of the Port's recreational boat dock and amenities project in Granite Lake Park (a public park maintained by the Port of Clarkston) began in late 2009. The dock was in place by March of 2010, at which time construction began on the amenities, which included a barrier-free pathway, stairs, parking lot and lighting. The Port expanded the project beyond the RCO funded portion by creating a series of retaining walls that resulted in an amphitheater-style gathering place which begins at the dock level and provides seating for approximately 200 people. The RCO portion of the project was completed by April 2011. Landscaping and interpretive panels will continue into 2012.

**Sustainable Business Park west of Evans Road:** The Port of Clarkston tapped a direct Congressional appropriation administered through the Small Business Administration (SBA award) to bring amenities up to the boundaries of the sustainable business park site. Included in the scope of work under the SBA agreement, signed in October 2010, but retroactive back to February 2010, were engineering services, water, sewer and natural connections to the business park, a plan for telecommunications connectivity, and if sufficient funding was available, master planning within the park itself.

Construction work to get infrastructure to the site was completed in 2011. The SBA award was processed under a reimbursement basis, but the agency was slow to reimburse, so unreimbursed expenses appear in the 2010 Annual Report. In 2010, the reimbursement amount was \$15,015; in 2011, the reimbursement amount was \$334,985.

While the SBA grant is closed, the project continues with plans for Phase I construction beginning in 2012.

PORT OF CLARKSTON  
Notes to Financial Statements, Continued  
December 31, 2011

**NOTE 5 - CONSTRUCTION IN PROGRESS (CONTINUED):**

**Riverport Brewing Company expansion:** Riverport Brewing Company needed additional space to accommodate growing production. They occupy ½ of the building at 150 9<sup>th</sup> Street, Clarkston. In late 2011, it was decided that the Port would build a 3,850 sq. ft. addition to the west side of the existing building. Port staff began the work in November 2011. At the end of 2011, \$65,528 had been expended in labor, equipment and materials. The construction is anticipated to be available for use in March 2012.

**NOTE 6 - PENSION PLANS:**

The Port of Clarkston's full time and qualifying part-time employees participate in PERS plan administered by the Washington State Department of Retirement Systems (DRS), under cost-sharing multiple-employer public employee defined benefit and defined contribution retirement plans. Actuarial information is calculated on a system-wide basis and is not considered pertinent to the Port of Clarkston's financial statements. Contributions to the systems by both employee and employer are based upon gross wages covered by plan benefits.

Historical trends and other information regarding each plan are presented in the Washington State Department of Retirements Systems annual financial report. A copy of the reports may be obtained by writing to: Department of Retirement Systems, Communications Unit, PO Box 48380, Olympia, WA 98504-8380, or it may be downloaded from the DRS website at [www.drs.wa.gov](http://www.drs.wa.gov).

**NOTE 7 - CONTINGENCIES AND LITIGATION:**

The Port has actively participated in grant programs in the past. These grants are subject to audit by the grantors or their representatives. Such audits could result in reimbursements by grantor agencies for expenditures to be disallowed under the terms of the grants. The management of the Port believes that there would be no such disallowances relating to grant funds received.

**Litigation**

The Port is not a defendant in any legal action nor is it aware of any legal claims which could arise during the normal course of business.

PORT OF CLARKSTON  
Notes to Financial Statements, Continued  
December 31, 2011

**NOTE 7 - CONTINGENCIES AND LITIGATION (CONTINUED):**

However, as a member of the Inland Ports and Navigation Group (IPNG), the Port of Clarkston is an intervener on the Biological Opinion (BiOp) released by NOAA Fisheries May 5, 2009. In August 2011, U.S. District Court Judge James A. Redden remanded the BiOp back to the federal agencies, seeking more certainty in estuary and tributary habitat restoration actions. IPNG, along with other partners, filed a protective notice of appeal.

**NOTE 8 - RISK MANAGEMENT:**

**Washington Governmental Entity Pool**

The Port of Clarkston is a member of Enduris. Chapter 48.62 RCW authorizes the governing body of any one or more governmental entity to form together into or join a pool or organization for the joint purchasing of insurance, and/or joint self-insuring, and/or joint hiring or contracting for risk management services to the same extent that they may individually purchase insurance, self-insure, or hire or contract for risk management services.

An agreement to form a pooling arrangement was made pursuant to the provisions of Chapter 39.34 RCW, the Interlocal Cooperation Act. Enduris was formed July 10, 1987, when two (2) counties and two (2) cities in the State of Washington joined together by signing an Interlocal Governmental Agreement to pool their self-insured losses and jointly purchase insurance and administrative services. As of August 31, 2011, there are 468 Enduris members representing a broad range of special purpose districts.

Enduris allows members to jointly purchase excess insurance coverage, share in the self-insured retention, establish a plan for total self-insurance, and provide excellent risk management services and other related services. Enduris provides "occurrence" policies for all lines of liability coverage including Public Official's Liability. The Property coverage is written on an "all risk" basis blanket form using current Statement of Values. The Property coverage includes mobile equipment, electronic data processing equipment, valuable papers, building ordinance coverage, property in transit, extra expense, consequential loss, accounts receivable, fine arts, inventory or appraisal cost, automobile physical damage to insured vehicles. Boiler and machinery coverage is included on a blanket limit of \$100 million for all members.

PORT OF CLARKSTON  
Notes to Financial Statements, Continued  
December 31, 2011

**NOTE 8 - RISK MANAGEMENT (CONTINUED) :**

Enduris offers employee dishonesty coverage up to a liability limit of \$1,000,000.

Members make an annual contribution to fund Enduris. Enduris acquires insurance from unrelated insurance companies that is subject to a "per occurrence":

- \$1,000,000 deductible on liability loss - the member is responsible for the first \$1,000 of the deductible amount of each claim, while Enduris is responsible for the remaining \$999,000 on liability loss;
- \$250,000 deductible on property loss - the member is responsible for the first \$1,000 of the deductible amount of each claim, while Enduris is responsible for the remaining \$249,000 on property loss. Enduris is responsible for the \$4,000 deductible on boiler and machinery loss.

Insurance carriers cover all losses over the deductibles as shown to the policy maximum limits. Since Enduris is a cooperative program, there is a joint liability among the participating members.

The contract requires members to continue membership for a period of not less than one (1) year and must give notice 60 days before terminating participation. The Master Agreement (Intergovernmental Contract) is automatically renewed after the initial one (1) full fiscal year commitment. Even after termination, a member is still responsible for contribution to Enduris for any unresolved, unreported and in-process claims for the period they were a signatory to the Master Agreement.

Enduris is fully funded by its member participants. Claims are filed by members with Enduris and are administered in house.

A Board of Directors consisting of seven (7) board members governs Enduris. Its members elect the Board and the positions are filled on a rotating basis. The Board meets quarterly and is responsible for conducting the business affairs of Enduris.

PORT OF CLARKSTON  
Notes to Financial Statements, Continued  
December 31, 2011

**NOTE 9 - COMPENSATED ABSENCES:**

Vacation pay may be accumulated up to thirty days and is payable upon separation or retirement. Sick leave is earned one day per month and may accumulate up to 720 hours or ninety days. Upon separation or retirement, employees do not receive payment for unused sick leave.

**NOTE 10 - MAJOR CUSTOMERS:**

The Port's lease revenue stream in 2011 was spread among many lessees. Because the economic downturn impacted them as a whole, the Port saw a decrease in the number of calls from cruise boat companies in 2011. This resulted in a decrease in revenue from dockage fees. This revenue has typically been a small portion of the Port's overall revenue stream.

Grant revenues (addressed in Note 11) were one-time occurrences, and those sources of funding are not considered "Major Customers."

**NOTE 11 - GRANTS:**

In 2011, the Port expensed funds relating to private, state, and federal grants in 2011 in the amount of \$524,975. The Port received reimbursements in the amount of \$612,557.

**RCO Dock and Amenities Construction (08-1794D):** In 2011, the Port wrapped up the state grant awarded by RCO under the Boating Facilities Program in 2008 for the construction of a recreational boat dock and amenities. Reimbursed costs in 2011 totaled \$66,920.

Note: The Port expanded improvements to the park beyond the scope defined by the RCO construction award. With rock donated by Hells Canyon Rock, an "outdoor classroom" with amphitheater-style seating was constructed.

**CERB Boat Builders Export Grant (S11-97103-002):** This state grant was awarded in September 2010 by the Washington Department of Commerce's Community Economic Revitalization Board (CERB) in the amount of \$100,000 with a match in the amount of \$50,000. The primary source of match was from a USDA Rural Development Rural Business Enterprise Grant awarded to the Clearwater Economic Development Association (CEDA). Under the USDA award, the Snake River Boat Builders consortium was created and training was

PORT OF CLARKSTON  
Notes to Financial Statements, Continued  
December 31, 2011

**NOTE 11 - GRANTS (CONTINUED) :**

provided. The CERB award was to continue the collaborative work of the Snake River Boat Builders' consortium in marketing their aluminum-hull welded boats and included both in-bound and out-bound trade missions, with a focus on the European Union.

In late 2011, the CERB award was increased by an additional \$3,750 so that consultants could represent boat builders in an additional trade show in Barcelona. In addition, the Northwest Center for Excellence for Marine Manufacturing & Technology, the South East Washington Economic Development Association and miscellaneous Idaho entities brought additional resources to the export program in 2011. The amount of \$59,065 of the total CERB award of \$103,750 was expended in 2011.

**Strategic Reserve Funds (SRF12-00012-127) :** The Port assisted Renaissance Marine Group (RMG) in a request to tap the Governor of the State of Washington's Strategic Reserve Funds. The largest private employer in Asotin County, RMG was eligible in order to prevent relocation of this business out of state. The request was awarded \$150,000, effective November 29, 2011. RMG will be making match in an amount no less than \$120,000. The Port agreed to be a conduit for this award, but no funds were expended in 2011.

**FEMA - Homeland Security Grant (PSG 2010 PUT05052-POC-1) :** The Port received notice in 2010 that it would be awarded a federal grant for a security system in the amount of \$99,450. Match funds were not required. The project was completed in 2011 with a total expenditure in the amount of \$99,450.

**Small Business Administration construction/development award (SBAHQ-10-I-0202) :** This was a direct Congressional appropriation in the amount of \$350,000 administered through the U.S. Small Business Administration. With these funds, the Port was able to make infrastructure connections to and begin a master plan of the Port's new Sustainable Business Park. No match was required. The amount of \$15,015 was reimbursed in 2010, and the bulk of the award was reimbursed in 2011 in the amount of \$334,985.

**Federal Highway Administration (FHWA) award, administered by Washington Department of Transportation (WSDOT) (STPE EN10(003))-Riverfront Connectivity Project:** The preliminary engineering component of a sidewalk project for the north side of Port Way was

PORT OF CLARKSTON  
Notes to Financial Statements, Continued  
December 31, 2011

**NOTE 11 - GRANTS (CONTINUED):**

approved in January 2011, for a total \$30,500, including match. (An award for construction funds in the amount of \$222,500 will be finalized after permitting is complete.) The Port received reimbursements in the amount of \$14,563 in 2011 under this award.

**NOTE 12 -- BAD DEBTS:**

In November of 2010, West Travel, dba Cruise West, filed for relief under Chapter 7 of the bankruptcy rules. In 2010, the debt outstanding relating to services provided to West Travel was written off in the amount of \$1,414. In 2011, the Port filed a claim in the Western District of Washington Bankruptcy court in the amount of \$1,414 under Case No. 10-24618-SJS.

No new bad debts were recognized in 2011.

**NOTE 13 - SUBSEQUENT EVENTS:**

Due to the completion of this report in early 2012, there are no subsequent events to report.

**SUPPLEMENTARY SCHEDULES**



PORT OF CLARKSTON  
SCHEDULE OF GENERAL OPERATIONS  
AND MAINTENANCE EXPENSES  
For the Year Ended December 31, 2011

**GENERAL OPERATIONS****2011**

Marine Terminal Operations	\$4,794
Cruise Boat Operations	\$23,430
Granite Park Operations	\$10,423
Property Lease/Rental Operations	<u>\$17,098</u>
	<b>\$55,745</b>

**MAINTENANCE**

Marine Terminal Maintenance	\$3,313
Cruise Boat Maintenance	\$16,434
Granite Park Maintenance	\$38,979
Property Lease/Rental Maintenance	\$53,005
General Maintenance	<u>\$16,642</u>
	<b>\$128,373</b>

See accompanying "Notes to the Financial Statements"

PORT OF CLARKSTON  
 SCHEDULE OF GENERAL AND  
 ADMINISTRATIVE EXPENSES  
 For the Year Ended December 31, 2011

Advertising	\$ 172
Advertising Legal	438
Attorney and Legal Fees (Biop)	12,195
Bank Service Fees	30
Employee Benefits and Payroll	
Benefits - All Staff	61,072
Benefits - Commissioners	19,162
Engineering Services	3,139
Consultant Services	2,658
Insurance	5,879
Internet & Web Services	953
Meeting Expenses	1,596
Membership Dues and Fees	13,937
Newsletter Publication	3,377
Office Machines	2,594
Office Supplies	4,249
Postage	815
Promotional Hosting	1,019
Registration and Training	5,616
Salaries - Administrative	125,401
Salaries - Commissioners	10,816
Stormwater Fees	1,005
Surveying Fees	2,071
Telephone & Cell	4,892
Travel - Staff	9,452
Travel - Commissioners	5,187
Utilities	<u>3,101</u>
	<b>\$ 300,826</b>



PORT OF CLARKSTON  
 DETAIL OF EXPENSES AND OTHER USES  
 For Year Ended December 31, 2011

BARS Revenue Account No.	Description	Actual Expenditures
731.00	Marine Terminal Operations	\$ 4,794
733.00	Marine Terminal Maintenance	3,313
730.00	<i>Total Marine Terminal Expenses</i>	8,107
741.00	Cruise Boat Dock Operations	23,430
743.00	Cruise Boat Dock Maintenance	16,434
740.00	<i>Total Cruise Boat Dock Expenses</i>	39,864
751.00	Granite Park Operations	10,423
753.00	Granite Park Maintenance	38,979
750.00	<i>Total Granite Park Expenses</i>	49,402
761.00	Property Lease/Rental Operations	17,098
763.00	Property Lease/Rental Maintenance	53,005
760.00	<i>Total Property Lease/Rental Expenses</i>	70,103
771.00	Debt Redemption (Principal)	18,490
773.00	Capital Assets Disbursements	801,640
770.00	<i>Total Other Expenses</i>	820,130
781.00	General & Administrative Operating Expenses	300,826
783.00	General & Administrative Maintenance Expenses	16,642
780.00	<i>Total General &amp; Administrative Expenses</i>	317,468
799.90	Leasehold Tax & Other Nonoperating Expenses	116,382
799.91	Interest Expense	8,557
799.92	Election Expense	2,964
790.00	<i>Total Nonoperating Expenses</i>	127,903
<b>700.00</b>	<b>Total Expenses</b>	<b>\$ 1,432,977</b>







**PORT OF CLARKSTON**  
**SCHEDULE OF STATE AND LOCAL ASSISTANCE**  
**For the Year Ended December 31, 2011**

	A	B	C
1	Grantor/Program Title	Identification Number	Current Year Expenses
2	CERB (Export Assistance Grant)	S11-97103-002	\$62,099
3	Cerb (Grant/Loan) Loan Money First	S11-790A0-021	\$27,075
4	RCO (Boat Dock Construction)	08-1794 D	\$19,299
5	Center of Excellence (Boat Builders)	N/A	\$3,000
6	SEWEDA (Boat Builders)	N/A	\$2,000
7	CEDA (Boat Builders)	N/A	\$3,000
8	Palouse RTPO (Crane Dock Analysis)	N/A	\$2,500
9			
10			
11			
12			
13			
14			
15			
16			
17			
18			
19	Total State and Local Financial Assistance		\$118,973



PORT OF CLARKSTON  
SCHEDULE OF LABOR RELATIONS CONSULTANT(S)

For the Year Ended December 31, 2011

Has your government engaged labor relations consultants? \_\_\_\_\_ Yes  No

If yes, please provide the following information for each consultant(s):

Name Of Firm
Name Of Consultant
Business Address
Amount Paid To Consultant During Fiscal Year
Terms And Conditions, As Applicable, Including:
Rates (E.g., Hourly, Etc) _____
Maximum Compensations Allowed _____
Duration Of Service _____
Services Provided _____

Certified Correct this <u>15<sup>th</sup></u> day of <u>February</u> , <u>2012</u> to the best of my knowledge and belief:
Signature <u>Wanda Keefer</u>
Name <u>Wanda Keefer</u>
Title <u>Port Manager</u>

LOCAL GOVERNMENT RISK-ASSUMPTION  
WITHOUT FORMAL RISK FINANCING PLAN

Port of Clarkston

Program Manager N/A  
Address: 849 Port Way  
Clarkston, WA 99403  
Phone: 509-758-5272

Date: 2/15/2012  
Fiscal Period:  
1/1/2011 - 12/31/2011

Property/Liability Risk Assumed

Effective Date	Description of Risk	Amount (i.e. attachment point, etc.)	Change from Prior Year?
N/A	N/A	N/A	N/A