

ANNUAL REPORT CERTIFICATION

Port of Clarkston
(Official Name of Government)

0437
MCAG No.

Submitted pursuant to RCW 43.09.230 to the Washington State Auditor's Office

For the Fiscal Year Ended 12/31/2016

GOVERNMENT INFORMATION:

Official Mailing Address 849 Port Way
Clarkston, WA 99403

Official Website Address www.portofclarkston.com

Official E-mail Address jennifer@portofclarkston.com

Official Phone Number 509-758-5272

AUDIT CONTACT or PREPARER INFORMATION and CERTIFICATION:

Audit Contact or Preparer Name and Title Jennifer Bly Auditor

Contact Phone Number 509-758-5272

Contact E-mail Address jennifer@portofclarkston.com

I certify 16th day of May, 2017, that annual report information is complete, accurate and in conformity with the Budgeting, Accounting and Reporting Systems Manual, to the best of my knowledge and belief, having reviewed this information and taken all appropriate steps in order to provide such certification. I acknowledge and understand our responsibility for the design and implementation of controls to ensure accurate financial reporting, comply with applicable laws and safeguard public resources, including controls to prevent and detect fraud. Finally, I acknowledge and understand our responsibility for immediately submitting corrected annual report information if any errors or an omission in such information is subsequently identified.

Signatures

Jennifer Bly (jennifer@portofclarkston.com)

**Port of Clarkston
Fund Resources and Uses Arising from Cash Transactions
For the Year Ended December 31, 2016**

Beginning Cash and Investments

30810	Reserved	194,557
30880	Unreserved	1,008,785
388 / 588	Prior Period Adjustments, Net	-

Revenues

310	Taxes	347,454
320	Licenses and Permits	-
330	Intergovernmental Revenues	38,972
340	Charges for Goods and Services	674,910
350	Fines and Penalties	-
360	Miscellaneous Revenues	9,967
Total Revenues:		1,071,303

Expenditures

540	Transportation	687,354
Total Expenditures:		687,354
Excess (Deficiency) Revenues over Expenditures:		383,949

Other Increases in Fund Resources

391-393, 596	Debt Proceeds	-
385	Special or Extraordinary Items	12,536
386 / 389	Custodial Activities	67,530
381, 395, 398	Other Resources	84,019
Total Other Increases in Fund Resources:		164,085

Other Decreases in Fund Resources

594-595	Capital Expenditures	666,984
591-593, 599	Debt Service	75,062
585	Special or Extraordinary Items	10,000
586 / 589	Custodial Activities	81,030
Total Other Decreases in Fund Resources:		833,076

Increase (Decrease) in Cash and Investments: **(285,042)**

Ending Cash and Investments

5081000	Reserved	156,557
5088000	Unreserved	761,742
Total Ending Cash and Investments		918,299

The accompanying notes are an integral part of this statement.

Port of Clarkston

Schedule 01

For the year ended December 31, 2016

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0437	401	Operations	3081000	Reserved Cash and Investments - Beginning	\$194,557
0437	401	Operations	3088000	Unreserved Cash and Investments - Beginning	\$1,008,785
0437	401	Operations	3111000	Property Tax	\$347,454
0437	401	Operations	3319700	Federal Direct Grant from Department of Homeland Security	\$1
0437	401	Operations	3321560	Payment In-Lieu of Tax	\$760
0437	401	Operations	3340420	State Grant from Department of Commerce	\$22,445
0437	401	Operations	3376991	Local Grants, Entitlements and Other Payments	\$15,616
0437	401	Operations	3376992	Local Grants, Entitlements and Other Payments	\$150
0437	401	Operations	3446410	Airports and Ports Services	\$26,005
0437	401	Operations	3446450	Airports and Ports Services	\$1,145
0437	401	Operations	3446610	Airports and Ports Services	\$620,874
0437	401	Operations	3446690	Airports and Ports Services	\$26,886
0437	401	Operations	3611000	Investment Earnings	\$817
0437	401	Operations	3670000	Contributions and Donations from Nongovernmental Sources	\$9,150
0437	401	Operations	3850000	Special or Extraordinary Items	\$12,536
0437	401	Operations	3893000	Agency Type Collections	\$67,530
0437	401	Operations	3951000	Proceeds from Sales of Capital Assets	\$84,019
0437	401	Operations	5460010	Airports and Ports	\$259,425
0437	401	Operations	5460020	Airports and Ports	\$134,047
0437	401	Operations	5460030	Airports and Ports	\$6,953

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0437	401	Operations	5460040	Airports and Ports	\$286,929
0437	401	Operations	5850000	Special or Extraordinary Items	\$10,000
0437	401	Operations	5893000	Agency Type Remittances	\$67,530
0437	401	Operations	5894000	Agency Type Disbursements	\$13,500
0437	401	Operations	5914670	Debt Repayment - Airports and Ports	\$51,011
0437	401	Operations	5924680	Interest and Other Debt Service Cost - Airports and Ports	\$24,051
0437	401	Operations	5944660	Capital Expenditures/Expenses - Airports and Ports	\$666,984
0437	401	Operations	5081000	Reserved Cash and Investments - Ending	\$156,557
0437	401	Operations	5088000	Unreserved Cash and Investments - Ending	\$761,742

**Port of Clarkston
Schedule of Liabilities
For the Year Ended December 31, 2016**

ID. No.	Description	Due Date	Beginning Balance	Additions	Reductions	Ending Balance
General Obligation Debt/Liabilities						
263.61	Tuntland Building	1/10/2019	75,203	-	23,828	51,375
263.61	Brooks building	2/15/2020	-	80,000	10,487	69,513
263.83	CERB Loan - Turning Pointe Business Park	12/31/2031	700,000	-	-	700,000
263.83	CERB Loan - Telecommunications Infrastructure	1/31/2035	130,000	-	-	130,000
263.85	Land purchased for business development	12/31/2032	265,207	-	16,695	248,512
Total General Obligation Debt/Liabilities:			1,170,410	80,000	51,010	1,199,400
Revenue and Other (non G.O.) Debt/Liabilities						
259.12	Compensated Absences	12/31/2016	11,261	17,823	17,821	11,263
264.30	Pension Liability	12/31/2016	194,548	42,212	-	236,760
Total Revenue and Other (non G.O.) Debt/Liabilities:			205,809	60,035	17,821	248,023
Total Liabilities:			1,376,219	140,035	68,831	1,447,423

Port of Clarkston
SCHEDULE OF STATE FINANCIAL ASSISTANCE (unaudited)
For Fiscal Year ended December 31, 2016

Grantor	Program Title	Identificaton Number	Amount
Capital Contributions - State Grant from Department of Commerce			
	Community Economic Revitalization Board	S15-790A0-077	39,405
			Sub-total: 39,405
			Grand total: 39,405

**Port of Clarkston
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2016**

Federal Agency (Pass-Through Agency)	Federal Program	CFDA Number	Other Award Number	Expenditures			Passed through to Subrecipients	Note
				From Pass- Through Awards	From Direct Awards	Total		
Federal Emergency Management Agency (fema), Department Of Homeland Security	Port Security Grant Program	97.056	EMW-2014-PU00382	-	1	1	-	2
Total Federal Awards Expended:				-	1	1	-	

The accompanying notes are an integral part of this schedule.

Port of Clarkston

**Notes for Schedule of Expenditures of Federal Awards - Schedule 16
For Year Ending December 31, 2016**

NOTE 1 -- BASIS OF ACCOUNTING

This schedule is prepared on the same basis of accounting as the Port of Clarkston's financial statements. The Port uses the cash basis of accounting.

NOTE 2 -- PROGRAM COSTS

The amounts shown as current year expenditures represent only the federal grant portion of the program costs. Entire program costs, including the Port's portion, are more than shown. Such expenditures are recognized following, as applicable, either the cost principles in OMB Circular A-87, Cost Principles for State, Local, and Indian Tribal Governments, or the cost principles contained in Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

NOTE 3 -- INDIRECT COSTS

The Port of Clarkston has not elected to use the 10-percent de minimus indirect cost rate allowed under the Uniform Guidance.

**Port of Clarkston
Labor Relations Consultant(s)
For the Year Ended December 31, 2016**

Has your government engaged labor relations consultants? ___ Yes X No

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

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 compensation allowed Duration of services Services provided

**LOCAL GOVERNMENT RISK-ASSUMPTION
For the Year Ended December 31, 2016**

Program Manager: Wanda Keefer

Address: 849 Port Way – Clarkston WA 99403

Phone: 509-758-5272

Email: wanda@portofclarkston.com

- 1. Does the entity self-insure for any class of risk, including liability, property, health and welfare, unemployment compensation, workers’ compensation? **yes**

If NO, STOP, you do not need to complete the rest of this Schedule.

If YES, continue below.

- a. Which class of risk does the entity self-insure? Check all that apply.
 - i. Liability
 - ii. Property
 - iii. Health and Welfare (medical, vision, dental, prescription)
 - iv. Unemployment Compensation
 - v. Workers’ Compensation
 - vi. Other - please describe: _____
- b. Does the entity self-insure as an individual program? **yes**
 - i. If answered YES, does the entity allow another separate legal entity into its self-insurance program **no** For example, employees of a different organization participate in a health and welfare program of a city.
If so, list the entity or entities: _____
- c. Does the entity self-insure as a joint program? **no**
_____ If answered YES, list the other member(s): _____

2. Does the entity administer its own claims? yes
3. Does the entity contract with a third party administrator for claims administration? **no**
4. Did the entity receive a claims audit in the last three years, regardless of who administered the claims? No claims were filed
5. Were the program's revenues sufficient to cover the program's expenses? (yes/no)
6. Did the program use an actuary to determine its liabilities? no

EXAMPLE

Description of Risk Type	Number of claims received during the period	Number of claims paid during the period	Total amount of claims paid during the period

Description of Risk Type	Number of claims received during the period	Number of claims paid during the period	Total amount of claims paid during the period

Port of Clarkston
STATEMENT OF ACTIVITIES
ARISING FROM CASH TRANSACTIONS
For the Year Ending 12/31/2016

OPERATING REVENUES:

Marina operations	\$ -
Cruise boat dock operations	26,005
Granite Lake Park	1,145
Property lease/rental operations	647,760
Total Operating Revenues	\$ 674,910

OPERATING EXPENSES

General operations	\$ 95,076
Maintenance	214,723
General and administrative	353,112
Total Operating Expenses	\$ 662,911

NET OPERATING INCOME (LOSS) \$ 11,999

NONOPERATING REVENUES/(EXPENSES):

Property tax	\$ 347,454
Federal Direct Grant - Homeland Security	1
Miscellaneous taxes	3,026
Interest income	816
State Grant from Department of Commerce	22,445
Local Grants - Lodging Tax for Marketing AVA	13,500
Contributions from non-government sources	9,150
Other increases in fund resources - Insurance recoveries	12,536
Custodial activities - collection of leasehold taxes	67,530
Proceeds from sales of capital assets	84,019
Other decreases in fund resources - workforce investment	(20,463)
Custodial activities - disbursement of leasehold taxes	(67,530)
Agency-Type Disbursements - Directed - for AVA	(13,500)
Debt Repayment	(51,011)
Interest and Other Debt Service Cost	(24,051)
Capital Expenditures	(680,964)
Total Nonoperating Revenues/(Expenses)	\$ (297,042)

Increase (decrease) in cash and investments **\$ (285,043)**

Beginning balance of cash and investments **\$ 1,203,342**

ENDING BALANCE OF CASH AND INVESTMENTS

\$ 918,299