

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 12/31/2018

GOVERNMENT INFORMATION:

Official Mailing Address 849 Port Way
Clarkston, WA 99403

Official Website Address www.portofclarkston.com

Official E-mail Address wanda@portofclarkston.com

Official Phone Number _____

AUDIT CONTACT or PREPARER INFORMATION and CERTIFICATION:

Audit Contact or Preparer Name and Title Wanda Keefer Port Manager

Contact Phone Number _____

Contact E-mail Address wanda@portofclarkston.com

I certify 27th day of May, 2019, 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

Wanda Keefer (wanda@portofclarkston.com)

**Port of Clarkston
Fund Resources and Uses Arising from Cash Transactions
For the Year Ended December 31, 2018**

Beginning Cash and Investments

30810	Reserved	156,557
30880	Unreserved	781,260
388 / 588	Prior Period Adjustments, Net	-

Revenues

310	Taxes	358,646
320	Licenses and Permits	-
330	Intergovernmental Revenues	18,785
340	Charges for Goods and Services	696,634
350	Fines and Penalties	-
360	Miscellaneous Revenues	26,072
Total Revenues:		1,100,137

Expenditures

540	Transportation	675,067
Total Expenditures:		675,067
Excess (Deficiency) Revenues over Expenditures:		425,070

Other Increases in Fund Resources

391-393, 596	Debt Proceeds	-
385	Special or Extraordinary Items	-
386 / 389	Custodial Activities	66,548
381, 395, 398	Other Resources	529,360
Total Other Increases in Fund Resources:		595,908

Other Decreases in Fund Resources

594-595	Capital Expenditures	194,341
591-593, 599	Debt Service	125,797
585	Special or Extraordinary Items	-
586 / 589	Custodial Activities	50,501
Total Other Decreases in Fund Resources:		370,639

Increase (Decrease) in Cash and Investments: 650,339

Ending Cash and Investments

5081000	Reserved	118,557
5088000	Unreserved	1,469,599
Total Ending Cash and Investments		1,588,156

The accompanying notes are an integral part of this statement.

Port of Clarkston

Schedule 01

For the year ended December 31, 2018

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0437	401	Operations	3081000	Reserved Cash and Investments - Beginning	\$156,557
0437	401	Operations	3088000	Unreserved Cash and Investments - Beginning	\$781,260
0437	401	Operations	3111000	Property Tax	\$358,646
0437	401	Operations	3321560	Payment In-Lieu of Tax	\$1,411
0437	401	Operations	3376991	Local Grants, Entitlements and Other Payments	\$17,374
0437	401	Operations	3446410	Airports and Ports Services	\$42,692
0437	401	Operations	3446450	Airports and Ports Services	\$605
0437	401	Operations	3446610	Airports and Ports Services	\$608,704
0437	401	Operations	3446690	Airports and Ports Services	\$44,633
0437	401	Operations	3611000	Investment Earnings	\$5,174
0437	401	Operations	3676999	Contributions and Donations from Nongovernmental Sources	\$20,898
0437	401	Operations	5460010	Airports and Ports	\$209,169
0437	401	Operations	5460020	Airports and Ports	\$179,920
0437	401	Operations	5460030	Airports and Ports	\$24,844
0437	401	Operations	5460040	Airports and Ports	\$261,134
0437	401	Operations	5081000	Reserved Cash and Investments - Ending	\$118,557
0437	401	Operations	5088000	Unreserved Cash and Investments - Ending	\$1,469,599
0437	401	Operations	3893000	Agency Type Collections	\$66,548
0437	401	Operations	3951000	Proceeds from Sales of Capital Assets	\$529,360
0437	401	Operations	58930	Agency Type Remittances	\$50,501
0437	401	Operations	59146	Debt Repayment - Airports and Ports	\$110,570

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0437	401	Operations	59246	Interest and Other Debt Service Cost - Airports and Ports	\$15,227
0437	401	Operations	59446	Capital Expenditures/Expenses - Airports and Ports	\$194,341

**Port of Clarkston
Schedule of Liabilities
For the Year Ended December 31, 2018**

ID. No.	Description	Due Date	Beginning Balance	Additions	Reductions	Ending Balance
General Obligation Debt/Liabilities						
263.61	Tuntland building	1/10/2019	26,328	-	24,084	2,244
263.61	Brooks Property	2/15/2020	47,899	-	20,585	27,314
263.83	CERB Loan Turning Pointe	12/31/2031	653,333	-	46,667	606,666
263.83	CERB Loan - Telecom	1/31/2035	123,158	-	6,842	116,316
251.11	Land Purchased from County for Turning Pointe	12/31/2032	235,189	-	12,392	222,797
Total General Obligation Debt/Liabilities:			1,085,907	-	110,570	975,337
Revenue and Other (non G.O.) Debt/Liabilities						
259.12	Compensated Absences		11,914	17,091	19,027	9,978
264.30	Pension Liability		184,664	-	62,685	121,979
Total Revenue and Other (non G.O.) Debt/Liabilities:			196,578	17,091	81,712	131,957
Total Liabilities:			1,282,485	17,091	192,282	1,107,294

**Labor Relations Consultant(s)
For the Year Ended December 31, 2018**

Has your government engaged labor relations consultants? ___ Yes **XX** 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, 20____**

1. Self-Insurance Program Manager: Wanda Keefer
2. Manager Phone: 509-758-5272
3. Manager Email: wanda@portofclarkston.com
4. How do you insure property and liability risks, if at all?
 - a. Formal or informal self-insurance program/activity for some or all perils/risks
 - b. Belong to a public entity risk pool
 - c. Purchase private insurance
 - d. Retain risk internally without formal or informal self-insurance program/activity
5. How do you provide health and welfare insurance (e.g., medical, dental, prescription drug, and/or vision benefits) to employees, if at all?
 - a. Self-insure some or all benefits
 - b. Belong to a public entity risk pool
 - c. All benefits provided by health insurance company or HMO
 - d. Not applicable – no such benefits offered
6. How do you insure unemployment compensation benefits, if any?
 - a. Self-insured (“Reimbursable”)
 - b. Belong to a public entity risk pool
 - c. Pay taxes to the Department of Employment Security (“Taxable”)
 - d. Not applicable – no employees
7. How do you insure workers compensation benefits, if any?
 - a. Self-insured (“Reimbursable”)

- b. Belong to a public entity risk pool
- c. Pay premiums to the Department of Labor and Industries
- d. Not applicable – no employees

8. How do you insure other risks and obligations, if any?

- a. Self-insure some or all other risks
- b. Belong to a public entity risk pool
- c. Purchase private insurance
- d. Not applicable – have no other insurable risks

If the answer to any of the above questions is (a), then answer the rest of the form in relation to the government's self-insured risks.

If NOT, STOP, the local government does not need to complete the rest of this Schedule. Copy the table below as needed.

	<u>Self-insurance program title or type of peril where risk is covered by formal self-insurance:</u>				
	<i>Program/Peril 1</i>	<i>Program/Peril 2</i>	<i>Program/Peril 3</i>	<i>Program/Peril 4</i>	<i>Program/Peril 5</i>
Self-Insurance as a <i>formal</i> program?	<u>No</u>				
If yes, do other governments participate?					
If yes, please list participating governments.					
Self-Insure as part of a joint program?	<u>No</u>				
Does a Third-Party Administer manage claims?	<u>No</u>				
Has program had a claims audit in last three years?	<u>No</u>				
Are program resources sufficient to cover expenses?	<u>Yes</u>				
Does an actuary estimate program liability?	<u>No</u>				
Number of claims paid during the period?	<u>0</u>				
Total amount of paid claims during the period?	<u>0</u>				
Total amount of recoveries during the period?	<u>0</u>				

Provide any other information necessary to explain answers to the Schedule 21 questions above.

Port of Clarkston
STATEMENT OF ACTIVITIES
ARISING FROM CASH TRANSACTIONS
For the Year Ending 12/31/2018

OPERATING REVENUES:

Marina operations	\$	-
Cruise boat dock operations		42,692
Granite Lake Park		605
Property lease/rental operations		653,337
Total Operating Revenues	\$	696,634

OPERATING EXPENSES

General operations	\$	133,335
Maintenance		170,669
General and administrative		302,272
Total Operating Expenses	\$	606,276

NET OPERATING INCOME (LOSS) \$ 90,358

NONOPERATING REVENUES/(EXPENSES):

Property tax	\$	358,646
Miscellaneous taxes		3,745
Interest income		5,174
Proceeds from Sale of Asset		529,360
Contributions from local government sources		15,000
Miscellaneous non-operating revenue		20,898
Contributions from non-government sources		
Custodial activities - collection of leasehold taxes		66,589
Other decreases in resources - Miscellaneous Non operating Expense		(4,235)
Custodial activities - disbursement of leasehold taxes		(50,501)
Agency-Type Disbursements - Directed - for Asotin Marina		(9,082)
Debt Repayment		(110,570)
Interest and Other Debt Service Cost		(15,227)
Capital Expenditures		(249,816)
Total Nonoperating Revenues/(Expenses)	\$	559,981

Increase (decrease) in cash and investments	\$	650,339
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Beginning balance of cash and investments	\$	937,817
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ENDING BALANCE OF CASH AND INVESTMENTS	\$	1,588,156
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