



PUBLIC MEETING: Port Commission Meeting

DATE: Tuesday, **March 19, 2024, 6 PM**

LOCATION: Cascade Locks City Hall 140 Wa Na Pa St, Cascade Locks, OR 97014

<https://us02web.zoom.us/j/85806615790>

## MINUTES

- 1) Commission meeting called to order 6:00 PM
  - a. Pledge of Allegiance
  - b. Roll Call
    - i. President Lorang
    - ii. Vice-President Klute
    - iii. Commissioner Nance
    - iv. Commissioner Peterson
    - v. Commissioner Thweatt
    - vi. Members of the Staff and Other Support – Executive Director Jeremiah Blue; Deputy Executive Director Genevieve Scholl; Secretary Keriane Stocker; Operations Manager Parker Nelson; David Bledsoe – Audit Supervisor, Pauly Rogers; Matt Apken – Managing Consultant, Merina+Co
    - vii. Members of the Public – (via Zoom) Flora Gibson, Chris Matlock, iPhone
  - c. Modifications, Additions and Changes to the Agenda
- 2) Consent Agenda (\*\*\*) Consent Agenda may be approved in its entirety in a single motion. Items are considered routine. Any Commissioner may take a motion to remove any items from the Consent Agenda for individual discussion).
  - a. Approval of minutes for Commission Meeting from February 20, 2024, March 5, 2024
  - b. Ratification of bills in the amount of \$365,101.91
  - c. Approval of payroll for February 19, 2024 in the amount of \$36,493.60 and for March 4, 2024 in the amount of \$35,278.38

**VP KLUTE APPROVED THE CONSENT AGENDA IN ITS ENTIRETY; C PETERSON SECONDED; Passed Unanimously**

- 3) Presentation
  - a. Annual Review of Audit for FY2020–2021 – David Bledsoe, Pauly Rogers; Matt Apken, Merina+Co
    - i. ED Blue introduced David Bledsoe and Matt Apken, whom have been working on the Port’s audits. ED Blue noted that they, along with Warren, have worked quite heavily to complete the 2020–2021 the Port can move on to their next audit which they plan to be caught up by the end of this year and back on track.

Bledsoe explained the documents that have been presented. The *Management Letter* is a communication that they give when they encounter items that are either a material weakness or a significant deficiency in the design or operation of internal controls.

The first item is related to capital assets. This is an item that Apken and Bledsoe worked closely on trying to clean up. During the Fiscal 20–21 Year, the Port continued to embark on really large expansions of operations. During that process, the Port did

not have controls in place that ensured significant accounts were reconciled and matched the general ledger. Bledsoe noted that this is a material weakness which is considered a severe finding, largely relating to the dollar impact of the Port's activity that time.

The next findings were significant deficiencies. These are shortcomings that are less severe than a material weakness, yet important enough to merit attention by those charged with governance. The findings related to inaccurate recording of payments received against Long-Term Receivables, significant delays in the timing of obtaining accounting records, and the inaccuracy and recording of financial information which resulted in the auditors having to adjust eighteen (18) journal entries.

The *Management Letter* also delved into a few best practices recommended by the auditors, which included a concern regarding fidelity insurance coverage, the use of QuickBooks accounting software, a concern over the segregation of duties, and the monitoring of financial activities by the governing body.

Apken also pointed out that the auditors gave an unmodified opinion or a clean opinion on the financial statements of the Port, which is the best audit opinion possible for financial statements. Apken noted that the controls that the Port will be putting into place to make sure that going forward, the Port is not getting those same comments. He indicated that it is possible for the 21–22 audit, that they might see the same comments from the auditors because, as of 2022, nothing had really changed.

ED Blue requested to modify the agenda and move 4a) Adopt Resolution 2024-1 – A Resolution Approving the Plan of Action From The Fiscal Year Ended June 30, 2021, Financial Statement Audit to before 3c) Increase Rates for Campground.

#### 4) Business Action Items

- a. Adopt Resolution 2024-1 – A Resolution Approving the Plan of Action From The Fiscal Year Ended June 30, 2021, Financial Statement Audit
  - i. With Apken's guidance, the Commission reviewed the Plan of Action for the Port of Cascade Locks which reflected the plan of corrective actions the Port will take in response to the deficiencies reported in the financial audit.

**VP KLUTE MADE A MOTION TO ADOPT RESOLUTION 2024-1 – A RESOLUTION APPROVING THE PLAN OF ACTION FROM THE FISCAL YEAR ENDED JUNE 30, 2021, FINANCIAL STATEMENT AUDIT; C PETERSON SECONDED; Passed Unanimously**

#### 3) Presentation

- b. Increase Rates for Campground – Parker Nelson
  - i. Camp Host Lauryl Nagode addressed the Commission, giving them a personal perspective of the campground. She also included some customer feedback and experience. Nagode stated that she strongly supports the increase rates for the campground.

C Peterson asked if there are amenities or other services that campers ask for, like obtaining the Northwest Forest Pass and/or fishing license, rental lockers, etc. Nagode mentioned that PCT hikers do ask about a charging station.

ED Blue noted that the general consensus is an increase of \$8–\$12. VP Klute stated that she was leaning more towards a \$5 increase. C Nance replied that he was leaning towards \$15.

ED Blue mentioned that the previous Commission approved to put \$500 towards advertising for the Campground. He suggested using it now. P Lorang stated that he would be hesitant with advertising in local publications as they would want a wider reach. DED Scholl agreed that \$500 would result in a healthy Instagram campaign.

**5) Executive Director Report**

- a.** A report was provided at the meeting.

ED Blue informed the Commission that Staff is looking to utilize separate programs for Events and Campground. Currently, they are both under the same Flybook account which results in many accounting issues.

ED Blue turned the report over to OM Nelson for the update on the Thunder Island Pedestrian Bridge Repair. OM Nelson reported that contractor Omega Morgan came on Monday. They successfully lifted the bridge and slid it over to its permanent place. Bulldog Welding will be coming to set new bridge bearings. On Thursday, Omega Morgan will set the bridge on the new bearings. OM Nelson stated that on the following Monday, Contech will come to do the concrete girder repair, which will take a couple of days to dry. Once the concrete forms are off and inspected, Bulldog Welding will return to complete the handrails. OM Nelson is hoping to open the bridge for use on Monday, April 15<sup>th</sup>.

ED Blue added that, through JettyLight's insurance, they were able to get a check to the Brigham family whose fishing platform got taken down during the incident.

ED Blue noted that he and DED Scholl met with Deputy Joel Carmody, the Marine Deputy for Hood River County Sheriff's Office to discuss potentially getting rescue boats out to the marina.

ED Blue mentioned that Staff has also been working with the Oregon Emergency Management to get a warming shelter in place, a project that was spearheaded by C Nance. They are looking to get a few more stakeholders in place.

ED Blue reported that the Sternwheeler is at JT Marine Shipyard, and will be there for three to four weeks.

Lastly, ED Blue reported that Ixtapa will not be ready to open until May 15<sup>th</sup>.

**6) Commissioner Comments**

- a.** VP Klute brought up the Centennial Celebration of the bridge and the recognition of Captain Tom and his 40+ years of service as well as his and the others' assistance during the Sternwheeler incident. ED Blue commented that the Centennial Celebration subcommittee would have to be formed as an advisory committee. He will bring a proposal on that at the next meeting.

VP Klute inquired about Flex 6. ED Blue reported that he has a meeting with Darrin Eckman from AKS Engineering and a potential tenant regarding what buildouts would look like and what sort of investment they would potentially need from the Port. ED Blue believes that the

potential tenant's timeline is much farther out than the Commission's. DED Scholl added that they met with the Business Recruitment team from Business Oregon and had an in-depth discussion on ways they could help the Port with marketing to site selectors.

- b.** C Thweatt invited the public and the media to ask questions and peruse the minutes to understand the full context of the meetings. She thanked Nagode for her insight on the campground as well as Apken and Bledsoe for all their hard work on the audit.
- c.** C Peterson announced that Nagode and he started a nonprofit organization, Main Street Cascade Locks. Nagode is the president. Main Street is a national organization that helps organize small towns in their revitalizing their downtown and search for opportunities for business. Stevenson and Mosier are the two (2) closest cities that participate in the program. DED commented that once they are set up as a 501(c)(3), she is aware of a grant that might be useful to them.

C Peterson commented that, in November, the Gorge Canoe Club will be applying for a grant to resupply the life jackets and maybe additional life vest station.

Lastly, C Peterson informed that VP Klute has organized a highway cleanup to honor Earth Day. And there will also be an Easter Egg Hunt at Gorges Beer Co.

- d.** C Nance announced that the Cascade Locks PTO will be holding their annual Casino Night on April 20<sup>th</sup>. He noted that there has been an uptick at easyCLIMB and inquired about bringing in more picnic tables, and also more signage about paid parking.
- e.** P Lorang expressed his appreciation for his fellow commissioners for being actively involved with their trainings, subcommittees and the community. He also thanked the efforts of Helfrich and Bonham for aiding in acquiring the \$6 million for the Port.

**7) Adjournment 8:17 pm**

Port of Cascade Locks:

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Port Commission President  
Brad Lorang

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Port Commission Secretary  
Albert Nance

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Date Approved

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Prepared by: Keriane Stocker