



**APPROVED 6-21-16**

**MINUTES**

**BOARD OF COMMISSIONERS  
SPECIAL MEETING**

**THURSDAY, JUNE 2, 2016 AT 12:30 P.M.**

**POTB MAIN OFFICES – CONFERENCE ROOM  
4000 Blimp Boulevard, Tillamook, Oregon 97141**

1. Call to Order: Commissioner Young @ 12:30 p.m.  
Recognition of Persons Present:  
Commissioners Jim Young; Bob Olsen; Carolyn Decker; Gerry Opdahl;  
Jack Mulder  
Port Staff: Michele Bradley; Pami Boomer; Margaret Amick  
Kammy Austin, Merina and Co. CPA (Auditor)  
Nick Zwald, Zwald Transport; Jason Mitchell, Farm Power; Tim Maynard,  
Pilot & Tenant; Gus Meyer, Taxpayer
2. Public Comment for Items Not on Agenda: Gus Meyer asked about the status of the Digester. Michele Bradley reported the Digester is offline due to a delay in the warranty engine repairs. The technicians are due on Monday, June 6 to start repairs on Tuesday and hope to be back online Wednesday, June 8. Most of the material for the Iron Sponge Media is on site with a second truck due soon and the netting is expected any day also. These will be switched out at the same time as the engine repairs. An employee from TCCA is training with Eric Hellweg to perform as the relief operator at the Digester on Wednesdays & Thursdays.
3. Discussion of FY 2014/2015 Audited Financial Statements: Kammy Austin, Auditor, Merina and Co., CPAs electronically provided 3 documents to the POTB which were sent on by Michele Bradley to the Commissioners to review and they were also given hard copies at the meeting. There were the Financial Statements for the Port ending June 30, 2015 and the Single Audit which is required from entities receiving more than a certain amount of federal funds. As the Auditor, Ms. Austin works for the Commissioners and she is required to provide certain communications to the Commissioners. The third item was a letter from her dated April 29, 2016 containing that information. She went on to say that upon completion of the Audit, Merina and Co. had an Unmodified Opinion on the Financial Statements which is considered a Clean Opinion. There were no findings on the Single Audit, either. In the Required Communications she stated that Merina and Co. had the full cooperation of the Port during the Audit and full access to all the records. Ms. Austin reviewed the Audit for the Board and answered their

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**Notice and Agenda – Special Meeting**

Posted at the following locations: POTB Main Offices; Tillamook County Courthouse; Tillamook County Library (Main Branch); and the Port's Website ([www.potb.org](http://www.potb.org))

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questions regarding how different items were calculated and/or listed in the Audit.

Commissioner Mulder asked about getting an income statement, balance sheet and cash flow statement at the end of FY without having to wait for the audit. Ms. Boomer said she will work on generating the reports but it would probably be August before they would be available and would not have any of the journal entries that are provided during the audit such as construction in progress and vacation accrual.

4. Manager's Update:
  - a. Property Update - Received notice from Bill & Vicki Goodman that Port Storage is up for sale. The Board expressed interest in learning more about the sale so Ms. Bradley will look into it.
  - b. Digester Update - See Item 2 above
5. Communications:
  - i. Next Regular Meeting - Tuesday, June 21, 2016 at 6:00 p.m.  
Budget Hearing
  - ii. Next Special Meeting - Tuesday June 28, 2016 at 3:00 p.m.  
Kyle Kearns, RARE/ Oregon Solutions - Public Presentation of the POTB Future Land Use Plan.
  - iii. First Thursday Special Meeting - Thursday, July 7, 2016 at 12:30 p.m.
6. Commissioner Comments: Commissioner Olsen announced that, as of July 1, 2016, he and Carolyn Decker will be starting their 5th year as Commissioners.
7. Adjourn: Com. Young @ 1:45 p.m.