

MCAG	Fund Number	Fund Name	BARS Account	Description	Amount
	401	Operations	3085100	Assigned Cash and Investments - Beginning	4,028,263
	401	Operations	3111000	Property Tax	368,268
	401	Operations	3321560	Payment In-Lieu of Tax	5,951
	401	Operations	3340310	State Grant, Award from Department of Ecology	92,229
	402	Operations	3340360	State Grant, Award from Department of Transportation	266,000
	401	Operations	3370000	Local Grants, Entitlements and Other Payments	177,427
	401	Operations	3446000	Airports and Ports Services	1,602,598
	401	Operations	3611000	Investment Earnings	172,786
	401	Operations	3699100	Miscellaneous Other Operating	37,106
	401	Operations	3821000	Refundable Deposits	9,874
	401	Operations	3829000	Immaterial Fiduciary Collections	116,868
	401	Operations	5460010	Airports and Ports - Salaries	391,010
	401	Operations	5460020	Airports and Ports - Benefits	124,213
	401	Operations	5460030	Airports and Ports - Supplies	129,860
	401	Operations	5460040	Airports and Ports - Services	410,718
	401	Operations	5821000	Refund of Deposits	10,659
	401	Operations	5829000	Immaterial Fiduciary Remittance	119,078
	401	Operations	5914670	Debt Repayment - Airports and Ports	67,667
	401	Operations	5924680	Interest and Other Debt Service Cost - Airports and Ports	3,383
	401	Operations	5944660	Capital Expenditures/Expenses - Airports and Ports	513,451
	401	Operations	5085100	Assigned Cash and Investments - Ending	5,107,331

DRAFT

BARS Revenue Account No.	Description	Actual Revenues
310.00	Ad Valorem Taxes	\$ 368,268
310.00	Miscellaneous Taxes - Leasehold Taxes	\$ 116,868
330	Capital Contributions - Federal/State/Local	\$ 513,552
340	Dockage Revenue	\$ 57,801
360.00	Property Lease/Rental - User Charges	\$ 116,240
360.00	Real Property Rentals - Golf Course	\$ 6,000
360.00	Real Property Rentals - Facilities	\$ 1,422,556
360.00	Miscellaneous Taxes - Other	\$ 28,054
360.00	Interest Income	\$ 172,786
360.00	Other Revenues	\$ 46,980
391-393	Debt Proceeds	\$ -
	<i>Rounding</i>	\$ -
	TOTAL REVENUES	\$ 2,849,105

Update each year to actual BRGC revenue

DRAFT

<u>MCAG NO. 1758</u>		<u>PORT OF SKAMANIA COUNTY</u>	<u>Schedule 05</u>
BARS Expense Account No.	Description		Actual Expenses
540.00	Marine Terminal	\$	3,300
540.00	Property Lease/Rental - Maintenance		555,453
540.00	Other Tax Expense - Leasehold		119,078
540.00	General and Administrative Operating Expenses		496,996
540.00	Election Expense and Audit Expense		10,711
591-593	Debt Redemption - Principal		67,667
591-593	Interest Expense		3,383
594-595	Fixed Assets Purchased/Grants		513,451
	<i>Rounding</i>		-
	TOTAL EXPENDITURES		<u>\$ 1,770,039</u>

DRAFT

1	2		3		4		5		6		7		8		9	
FUND NO.	FUND NAME	TAXES RECEIVABLE 01/01/2025	\$/1,000	TAXES LEVIED REPORT YEAR	TAXES COLLECTED	TAX ADJUST. INCREASES	TAX ADJUST. DECREASES	TAXES RECEIVABLE 12/31/2025 (3+5-6+7-8)								
699.20	General Fund - Ad Valorem	\$ 14,990	0.215389	\$ 374,862	\$ 368,268	\$ 4,076	\$ 4,915	\$ 20,745								
TAX RATE																

DRAFT

PORT OF SKAMANIA COUNTY
SCHEDULE OF LIABILITIES
 For the Year Ended December 31, 2025

ID No.	Description	Date of Original Issuance		Interest Rate	Amount Originally Issued	Beginning Outstanding Debt 1/1/25 (PY Ending Balance)	Amount Issued in Current Year	Amount Redeemed in Current Year	Ending Outstanding Debt 12/31/25
259.12	Employee Compensation Vacation - Sick Pay	n/a	n/a	n/a	\$ 97,184	\$ 51,855	\$ 35,145	\$ 113,894	
264.30	Pension Liability	n/a	n/a	n/a	\$ 27,239	\$ -	\$ 9,861	\$ 17,378	
263.91	CERB Loan Teitzel Industrial Bldg	2009	1.00%	\$1,015,000	\$ 338,328	\$ -	\$ 67,667	\$ 270,661	
						\$ 462,751	\$ 51,855	\$ 112,672	\$ 401,934

ties to Note 4

for CTED Debt Survey:

4.Revenue Debt

\$ 270,661

2.(a) Other non-voted (lease purch)

DRAFT

SCHEDULE OF STATE AND LOCAL FINANCIAL ASSISTANCE

For the Year Ended December 31, 2025

State Agency BARS number	Grantor/Program Title	Identification Number	Current Year Expenditures
334.03.10	Washington Department of Ecology - Clean-up	OTGP-2025-SKAPOR-00083	92,229
334.00.10	Washington Department of Commerce - State direct appropriation	#24-96647-213	0
334.03.60	WSDOT - Port Electrification Grant	24-92201-019	266,000
Total State and Local Financial Assistance			\$358,229

DRAFT

LABOR RELATIONS CONSULTANT(S)

Ended December 31, 2025

Has your government engaged labor relations consultants?

____ Ye X 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 _____ day of _____, _____ to the best of my knowledge and belief:
Signature
Name
Title

DRAFT