

ANNUAL REPORT CERTIFICATION

Port of Ilwaco

(Official Name of Government)

1748

MCAG No.

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

For the Fiscal Year Ended 12/31/2025

GOVERNMENT INFORMATION:

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AUDIT CONTACT or PREPARER INFORMATION and CERTIFICATION:

Audit Contact or Preparer Name and Title Tina Hayes Finance Director

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I certify 30th day of May, 2026, 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

Tina Hayes (thayes@portofilwaco.org)

Port of Ilwaco
Fund Resources and Uses Arising from Cash Transactions
For the Year Ended December 31, 2025

		401 Operations
Beginning Cash and Investments		
308	Beginning Cash and Investments	2,964,701
388 / 588	Net Adjustments	-
Revenues		
310	Taxes	206,546
320	Licenses and Permits	-
330	Intergovernmental Revenues	2,315,773
340	Charges for Goods and Services	1,567,324
350	Fines and Penalties	-
360	Miscellaneous Revenues	171,236
Total Revenues:		4,260,879
Expenditures		
510	General Government	-
520	Public Safety	-
530	Utilities	-
540	Transportation	1,859,995
550	Natural/Economic Environment	-
560	Social Services	-
570	Culture and Recreation	-
Total Expenditures:		1,859,995
Excess (Deficiency) Revenues over Expenditures:		2,400,884
Other Increases in Fund Resources		
391-393, 596	Debt Proceeds	640,521
397	Transfers-In	-
385	Special or Extraordinary Items	-
381, 382, 389, 395, 398	Other Resources	133,241
Total Other Increases in Fund Resources:		773,762
Other Decreases in Fund Resources		
594-595	Capital Expenditures	4,272,369
591-593, 599	Debt Service	102,731
597	Transfers-Out	-
585	Special or Extraordinary Items	-
581, 582, 589	Other Uses	127,728
Total Other Decreases in Fund Resources:		4,502,828
Increase (Decrease) in Cash and Investments:		(1,328,182)
Ending Cash and Investments		
50821	Nonspendable	-
50831	Restricted	1,229,870
50841	Committed	-
50851	Assigned	406,650
50891	Unassigned	-
Total Ending Cash and Investments		1,636,520

The accompanying notes are an integral part of this statement.

PORT OF ILWACO
NOTES TO FINANCIAL STATEMENT
For the Year Ended December 31, 2025

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

The Port of Ilwaco (Port) was incorporated on April 7, 1928, and operates under the laws of the State of Washington applicable to Port Districts. The Port is governed by an elected three-member board.

Reporting Entity

The Port is located in Pacific County and the Port's territory covers less than the entire county. The Port is a special purpose local government and provides marina services, leased properties, equipment/boat storage yards, travel hoist, boatyard facilities and an airport to the general public and is supported primarily through user charges, property lease revenues, ad valorem property taxes levied for operations, debt services and other miscellaneous taxes.

Basis of Accounting and Reporting

The Port reports financial activity in accordance with the *Cash Basis Budgeting, Accounting and Reporting System* (BARS) Manual prescribed by the State Auditor's Office under the authority of Washington State law, Chapter 43.09 RCW. This manual prescribes a financial reporting framework that differs from Generally Accepted Accounting Principles (GAAP) in the following manner:

- Financial transactions are recognized on a cash basis of accounting as described below.
- Component units are required to be disclosed but are not included in the financial statements.
- Government-wide statements, as defined in GAAP, are not presented.
- All funds are presented, rather than a focus on major funds.
- The Schedule of Liabilities is required to be presented with the financial statements as supplementary information.
- Supplementary information required by GAAP is not presented.
- Ending balances for proprietary are presented using classifications that are different from the ending net position classifications in GAPP.

A. Fund Accounting

Financial transactions of the government are reported in individual funds. For reporting purposes, the activities of all the Port's funds are in one fund. The following fund type is used:

PROPRIETARY FUND TYPE:

Enterprise Funds

These funds account for operations that provide goods or services to the general public and are supported primarily through user charges.

PORT OF ILWACO
NOTES TO FINANCIAL STATEMENT
For the Year Ended December 31, 2025

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED:

B. Basis of Accounting and Measurement Focus

In accordance with state law the Port also recognizes expenditures paid during twenty days after the close of the fiscal year for claims incurred during the previous period. Financial statements are prepared using the cash basis of accounting and measurement focus.

Revenues are recognized when cash is received, and expenditures are recognized when paid.

C. Cash and Investments

It is the Port's policy to invest all temporary cash surpluses. The interest on these investments is prorated to the various funds. See Note 2 - Deposits and Investments.

D. Capital Assets

Capital assets are assets with an initial individual cost of more than \$5,000 and an estimated useful life in excess of one (1) year. Capital assets and inventory are recorded as capital expenditures when purchased.

E. Compensated Absences

Compensated absences are absences for which employees will be paid upon separation, such as vacation and sick leave.

Vacation leave may be accumulated up to 320 hours and is payable upon separation or retirement. Sick leave may accumulate up to 480 hours. Upon separation of employment (either voluntarily or involuntarily) any unused sick leave is forfeited and employees are not entitled to any pay in lieu of unused sick leave. Upon retirement, employees with a minimum of five years of continuous employment with the Port and meeting all retirement eligibility requirements under the Public Employees Retirement System (PERS) may receive pay for fifty (50) percent of accumulated sick leave. Payments are recognized as expenditures when paid.

The total compensated absences balance was \$ 81,974 at December 31,2025. See Note 5-Long Term Liabilities and Schedule of Liabilities (*Schedule 09*).

F. Liabilities

See Note 4-Leases, See Note 5-Long-Term Liabilities, Note 6-Pension Plans, and Schedule of Liabilities (*Schedule 09*)

PORT OF ILWACO
NOTES TO FINANCIAL STATEMENT
For the Year Ended December 31, 2025

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED:

G. Leases

Leases are reported as liabilities if the total payments over the life of the lease is more than \$5,000.00. The Port is a lessee for a non-cancelable lease. The Port monitors changes in circumstances that would require a remeasurement of its lease and will remeasure the lease asset and liability if certain changes occur that are expected to significantly affect the amount of the lease liability. See Note 4-Leases.

H. Restricted and Committed Portion of Ending Cash and Investments

Beginning and Ending Cash and Investments are reported as restricted or committed when it is subject to restrictions on use imposed by external parties or due to internal commitments established by the board of commissioners. When expenditures that meet restrictions are incurred, the Port intends to use the most restricted resources first.

Restrictions and Commitments of Ending Cash and Investments consist of funds totaling \$1,229,870 and \$0, respectively. Restrictions consist of collections from the Port's Industrial Development District (IDD) levy that may be used to carry out all of the powers granted pursuant to RCW 53.25.100 so long as they are within the Port's comprehensive scheme of harbor improvements and industrial developments.

NOTE 2 – DEPOSITS AND INVESTMENTS:

Investments are reported at original cost, unless indicated otherwise. Deposits and investments by type at December 31, 2025, are as follows:

Type of Deposit or Investment	Port's own deposits and investments Total
Bank Deposits	\$ 33,433
Local Government Investment Pool	\$ 1,603,087
Total	\$ 1,636,520

Investments in the State Local Government Investment Pool (LGIP)

Through the Pacific County Treasurer, acting as an agent on behalf of the Port, the Port is a voluntary participant in the Local Government Investment Pool, an external investment pool operated by the Washington State Treasurer. The pool is not rated and not registered with the SEC. Rather, oversight is provided by the State Finance Committee in accordance with Chapter 43.250 RCW. Investments in the LGIP are reported at amortized cost, which is the same as the value of the pool per share. The LGIP does not impose any restrictions on participant withdrawals.

PORT OF ILWACO
NOTES TO FINANCIAL STATEMENT
For the Year Ended December 31, 2025

NOTE 2 – DEPOSITS AND INVESTMENTS CONTINUED:

The Office of the State Treasurer prepares a stand-alone financial report for the pool. A copy of the report is available from the Office of the State Treasurer, PO Box 40200, Olympia, Washington 98504-0200, online at www.tre.wa.gov.

Custodial Credit Risk

Custodial credit risk for deposits is the risk that, in event of a failure of a depository financial institution, the Port would not be able to recover deposits or would not be able to recover collateral securities that are in possession of an outside party. The Port's deposits are mostly covered by federal depository insurance (FDIC) or by collateral held in a multiple financial institution collateral pool administered by the Washington Public Deposit Protection Commission (PDPC).

All bank deposits and investments are insured, registered or held by the Port or its agent in the government's name.

NOTE 3 - PROPERTY TAX:

The Pacific County Treasurer acts as an agent to collect property tax levied in the county for all taxing authorities. Collections are distributed at the end of each month.

Property Tax Calendar	
January 1	Tax is levied and becomes an enforceable lien against the properties.
February 14	Tax bills are mailed
April 30	First of two equal installment payments are due
May 31	Assessed value of property established for next year's levy at 100 percent of market value.
October 31	Second installment is due

Property tax revenues are recognized when cash is received by the Port. Delinquent taxes are considered fully collectible because a lien affixes to the property after tax is levied.

The Port's regular levy for the year 2025 was \$0.167279 per \$1,000 on an assessed valuation of \$1,264,175,745 for total regular levy of \$208,711.

Washington State Constitution and Washington State law, RCW 84.55.010, limit the levy rate.

NOTE 4 – LEASES:

The Port's adoption of the cash basis BARS manual requirements for leases results in lease liabilities reported on the Schedule of Liabilities (*Schedule 09*).

NOTE 4 – LEASES CONTINUED:

PORT OF ILWACO
NOTES TO FINANCIAL STATEMENT
For the Year Ended December 31, 2025

The Port leases a copier for \$107 per month under a non-cancelable five (5) year lease agreement. The lease payments began in September 2021 and end in August 2026. At the end of the lease the Port may purchase the equipment for fair market value.

The total amount paid for leases in 2025 was \$1,281. As of December 31, 2025, the future lease payments are as follows:

Year ended December 31	Total
2026	\$854
Total	\$854

NOTE 5- LONG-TERM LIABILITIES:

The following table provides details of the outstanding debt of the Port and summarizes the Port's debt transactions for the year ended December 31, 2025. The debt service requirements for general obligation bonds and CERB loans, including interest at December 31, 2025, are as follows (See Note 1F-Long-Term Liabilities and Schedule of Liabilities and (*Schedule 09*)):

Year	Principal	Interest	Total Debt
2026	\$103,188	\$40,174	\$143,362
2027	\$106,058	\$36,286	\$142,344
2028	\$109,008	\$33,336	\$142,344
2029	\$112,039	\$30,305	\$142,344
2030	\$114,065	\$28,279	\$142,344
2031-2035	\$569,312	\$91,759	\$661,071
2036-2040	\$167,920	\$36,549	\$204,469
2041-2045	\$189,986	\$14,483	\$204,469
TOTALS	\$1,471,576	\$311,171	\$1,782,747

Compensated Absences

During the year ended December 31, 2025, the following changes occurred in compensated absences:

	Beginning Balance 01/01/2025	Additions	Reductions	Ending Balance 12/31/2025
Compensated Absences*	\$79,846	\$2,128		\$81,974

*additions and reductions are reported as a net change

NOTE 6 - PENSION PLANS:

PORT OF ILWACO
NOTES TO FINANCIAL STATEMENT
For the Year Ended December 31, 2025

State Sponsored Pension Plans

Substantially all the Port of Ilwaco’s full time and qualifying part time employees participate in the Public Employee’s Retirement System (PERS), a statewide retirement system administered by the Washington State Department of Retirement Systems (DRS), under cost-sharing, multiple-employer public employee defined benefit and defined contribution retirement plans.

The State legislature establishes, and amends, laws pertaining to the creation of administration of all public retirement systems.

The Department of Retirement Systems, a department within the primary government of the State of Washington, issues a publicly available Annual Comprehensive Financial Report (ACFR) that includes financial statements and required supplementary information for each plan.

The DRS ACFR may be downloaded from the DRS website at www.drs.wa.gov

At June 30, 2025 (the measurement date of the plans) the Port’s proportionate share of the collective net pension liabilities (assets), was as follows:

Only the net pension liabilities are reported on the Schedule of Liabilities (*Schedule 09*).

	Employer Contributions	Allocation %	Liability (Asset)
PERS 1	\$ 14,463	0.002623%	\$ 30,924
PERS 2/3	\$ 35,674	0.003361%	\$(106,494)

NOTE 7 – RISK MANAGEMENT:

Port of Ilwaco is a member of Enduris Washington (“Enduris” or “the Pool”) under an interlocal governmental agreement. Enduris was established as a Washington Risk Pool under RCW 48.62.031, allowing local government entities to self-insure risks independently or collectively, purchase insurance or reinsurance together, and contract for services like risk management, claims processing, and administration. Enduris is fully funded by its member participants. Members submit claims to the Pool, which evaluates coverage and manages the claims process.

For the fiscal year ending August 31, 2025, Enduris had 497 members from various special purpose districts across the state. Members make annual contributions to fund the Pool. Since Enduris is a cooperative program, there is joint liability among the participating members. Membership requires a minimum one-year commitment, with 60 days' notice required to terminate before renewal. The Interlocal Governmental Agreement renews automatically unless withdrawal or termination options are exercised. Withdrawing or terminated members remain liable on a pro rata basis for any assessments levied against the membership during their period of membership, as if they were still a member.

NOTE 7 – RISK MANAGEMENT CONTINUED:

PORT OF ILWACO
NOTES TO FINANCIAL STATEMENT
For the Year Ended December 31, 2025

The Enduris program offers various forms of joint self-insurance and reinsurance coverage for its members, including Liability coverage (general, auto, public officials' errors and omissions, terrorism, employment practices), Property coverage (buildings, contents, equipment, boiler/machinery, business interruption), Auto Physical Damage, Cyber coverage, Pollution coverage, Crime Blanket coverage, Named Position coverage, Alliant Deadly Weapon Response Program (ADWRP) coverage, and Identity Fraud Reimbursement coverage. Blanket Accident Insurance is provided for specific participating districts. Pollution, Cyber, Blanket Accident, ADWRP, and Identity Fraud Expense Reimbursement coverage are claims-made and reported; Crime coverage is discovery-based; all other coverage is occurrence-based.

Members may pay a deductible or co-pay for each covered loss, as per the terms of their coverage. Each year, members receive a Memorandum of Coverage detailing their specific coverage, limits, and deductibles. In certain instances, the Pool may allow members to elect limits, coverage, deductibles, and co-pays specific to their needs. Enduris pays for covered losses above the member's deductible or co-pay for the specific coverage, up to the Pool's self-insured retention (SIR), and then uses excess/reinsurance from unrelated insurance companies to indemnify covered losses beyond the SIR up to the coverage maximum limit. Enduris issues an annual Financial Report that includes financial statements and other required supplementary information. The latest Enduris Washington Financial Statements Audit Report is available on the SAO website. <https://sao.wa.gov/reports-data/audit-reports>.

NOTE 8 – ENVIRONMENTAL AND CERTAIN ASSET RETIREMENT LIABILITIES:

The Port set aside adequate funds to cover the contingent liability if all eligible employees were reimbursed their full allowance after their annual deductible.

Pollution Remediation:

On February 12, 2014, the Port of Ilwaco received written notification from a Port Lessee of petroleum contamination at the site of a decommissioned fuel tank located on Port property. The notification included a copy of a letter dated January 8, 2014, issued to the Lessee by the Department of Ecology (DOE). DOE confirmed petroleum contamination by the decommissioned underground storage tank and determined that further remedial action is needed. The lease with that Lessee has now terminated, but in the termination agreement the Lessee acknowledges responsibility for environmental compliance and acknowledges that Lessee remains liable for any cost of remediation of contamination occurring while Lessee was in possession of the leased premises. The Lessee is currently monitoring the site and evaluating its remediation options. The Port has not received any updates from the DOE or Lessee and there were no amounts paid during 2025 for clean-up costs. At this time, the Port does not have sufficient information to reasonably estimate the liability related to potential cleanup of the site.

NOTE 9 – OTHER DISCLOSURES:

Capital Assets:

NOTE 9 – OTHER DISCLOSURES CONTINUED:

PORT OF ILWACO
NOTES TO FINANCIAL STATEMENT
For the Year Ended December 31, 2025

The Port identified a failing bulkhead on the shoreline. The total project, including construction, was estimated to cost nearly \$4 million dollars. The Port was notified in late 2021 that the project was awarded funding from the US Department of Transportation, MARAD Port Infrastructure Development Program (PIDP). The amount of the award from PIDP is \$2,444,138. In addition, the Port also received an award from Community Economic Revitalization Board (CERB) contingent upon funding from the MARAD grant program. In January 2022, the Port entered into a contract with CERB for a total amount of \$750,000, of which \$112,500 is a grant and \$637,500 is a low interest loan. The port incurred eligible expenditures for these grants and loan and completed the project in 2025.

The Port was also awarded a local grant for \$80,000 from the Pacific Council of Governments (PCOG) funded by the 0.09% local sales tax fund to be used for engineering and permitting for the east bulkhead project and as a match for the MARAD and CERB grants. The Port spent \$653,426 on Engineering and Permitting as of December 31, 2025, it will be used towards the grants. The port completed the project in 2025.

Contingencies and Litigations:

The Port participates in a number of federal and state assisted programs. The grants the Port receives under these programs are subject to audit by grantors or their representatives. Such audits could result in requests for reimbursement to grantor agencies for expenditures disallowed under the terms of the grants.

Construction and Contract Commitments:

The Port has active construction and contract commitments as of December 31, 2025. The projects include development of an alternative dredge material placement plan, and maintenance permitting.

At year-end the Port's commitments with contractors and consultants are as follows:

Project	Spent to Date	Remaining Commitment
Capital Dredging Permit	\$ 491,487	\$ 23,380
Total Construction Commitments	\$ 491,487	\$ 23,380

The Port will use port cash to pay all Port remaining commitments listed. See Note 9 – Other Disclosures, Grants and Subsequent Events.

NOTE 9 – OTHER DISCLOSURES CONTINUED:

PORT OF ILWACO
NOTES TO FINANCIAL STATEMENT
For the Year Ended December 31, 2025

Subsequent Events:

The Port has evaluated events through May 30, 2026, which is the date the financial statements were available to be issued.

Capital Dredging Project

On April 14, 2026, the Port executed Amendment #11 with the engineering firm contracted to engineer and permit the Port's Capital Dredging Project. The total cost of the amendment is \$23,380 and will be funded using Port cash. The project is anticipated to be completed in 2026.

Port of Ilwaco

Schedule 01

For the year ended December 31, 2025

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
1748	401	Operations	3083100	Restricted Cash and Investments - Beginning	\$2,273,637
1748	401	Operations	3085100	Assigned Cash and Investments - Beginning	\$691,064
1748	401	Operations	3111000	Property Tax	\$206,546
1748	401	Operations	3312000	Federal Direct Award from Department of Transportation	\$2,275,033
1748	401	Operations	3321560	Payment In-Lieu of Taxes - Wildlife Refuge Lands	\$3,240
1748	401	Operations	3340690	State Award from Other State Agencies	\$37,500
1748	401	Operations	3417000	Sales of Merchandise	\$52,427
1748	401	Operations	3446000	Airports and Ports Services	\$1,514,897
1748	401	Operations	3611000	Investment Earnings	\$90,193
1748	401	Operations	3614000	Other Interest	\$9,331
1748	401	Operations	3620000	Rents and Leases	\$8,841
1748	401	Operations	3699100	Miscellaneous Other Operating	\$62,871
1748	401	Operations	5460010	Airports and Ports	\$631,602
1748	401	Operations	5460020	Airports and Ports	\$340,971
1748	401	Operations	5460030	Airports and Ports	\$147,854
1748	401	Operations	5460040	Airports and Ports	\$739,568
1748	401	Operations	5083100	Restricted Cash and Investments - Ending	\$1,229,870
1748	401	Operations	5085100	Assigned Cash and Investments - Ending	\$406,650
1748	401	Operations	3829000	Immaterial Fiduciary Collections	\$131,820
1748	401	Operations	3917000	Other Note/Contracts/Line of Credits	\$637,500
1748	401	Operations	3917000	Other Note/Contracts/Line of Credits	\$3,021

MCA	Fund #	Fund Name	BARS Account	BARS Name	Amount
1748	401	Operations	3951000	Proceeds from Sales of Capital Assets (Cash Basis Only)	\$1,421
1748	401	Operations	5829000	Immaterial Fiduciary Remittance	\$127,728
1748	401	Operations	5914670	Debt Repayment - Airports and Ports	\$78,904
1748	401	Operations	5923280	Interest and Other Debt Service Cost - Television/Cable Utilities	\$23,827
1748	401	Operations	5944660	Capital Expenditures/Expenses - Airports and Ports	\$4,272,369

Port of Ilwaco
Schedule of Liabilities
For the Year Ended December 31, 2025

ID. No.	Debt ID Title	Description	Beginning Balance	Additions	Reductions	Ending Balance
General Obligation Debt/Liabilities						
251.11	Non-voted General obligation bonds	Bank of The Pacific Capital Projects	911,699	-	77,623	834,076
251.11	Non-voted General obligation bonds	CERB Bulkhead Project	-	637,500	-	637,500
Total General Obligation Debt/Liabilities:			911,699	637,500	77,623	1,471,576
Revenue and Other (non G.O.) Debt/Liabilities						
263.57	Leases, SBITA, and PPPs	Lease- Copier	2,135	-	1,281	854
264.30	Pension Liabilities	Pension Liability	56,663	-	25,739	30,924
259.12	Compensated Absences	Compensated Absences	79,846	2,128	-	81,974
Total Revenue and Other (non G.O.) Debt/Liabilities:			138,644	2,128	27,020	113,752
Total Liabilities:			1,050,343	639,628	104,643	1,585,328

Port of Ilwaco
Schedule of Expenditures of State Financial Assistance
For the Year Ended December 31, 2025

State Agency Name	Program Title	Identification Number	Total
State Award from Department of Commerce	Community Economic Revitalization Board	S21-790A0-217	112,500
	Sub-Total:		112,500
	Total State Grants Expended:		112,500

Port of Ilwaco
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2025

Federal Agency (Pass-Through Agency)	Federal Program	ALN Number	Other Award Number	Expenditures			Passed through to Subrecipients	Note
				From Pass- Through Awards	From Direct Awards	Total		
MARITIME ADMINISTRATION, TRANSPORTATION, DEPARTMENT OF	Port Infrastructure Development Program	20.823	693JF72245016	-	2,444,138	2,444,138	-	1.2.3.
Total Federal Awards Expended:				-	2,444,138	2,444,138	-	

The accompanying notes are an integral part of this schedule.

NOTES TO THE
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended December 31, 2025

Note 1 - Basis of Accounting

This Schedule is prepared on the same basis of accounting as the Port's financial statement and in accordance with requirements contained in Uniform Guidance. The Port uses the cash basis of accounting where revenues are recognized when cash is received and expenditures are recognized when paid. Capital asset purchases including major repairs are expensed when paid. Long-term liabilities are accounted for on the *Schedule of Liabilities* (Schedule 09).

Note 2 - Federal Indirect Cost Rate

The Port has not elected to use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance, with the exception of one federal award.

Note 3 - Program Costs

The amounts shown as current year expenditures represent only the federal award portion of the program costs. Entire program costs, including the Port's portion, are more than shown. Such expenditures are recognized following 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.

Port of Ilwaco

Schedule 21 Questions 1-6 (unaudited)

For Fiscal Year Ended: 2025

Health and Welfare Insurance	Unemployment Compensation Obligations	Workers Compensation Obligations	Other Risks or Obligations
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entity risk pool	Pay taxes to the Department of Employment Security ("Taxable")	Pay premiums to the Department of Labor and Industries	
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ML Program	Entity	Government Type
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the State's program Port of Ilwaco

Port/Airport District