



147 Schoen Lane, P.O. Box 53  
Eastsound, WA 98245-0053  
360.376.5285  
orcasairport@rockisland.com  
www.portoforcas.com

# **REGULAR MEETING AGENDA**

**April 27, 2026**

**Scheduled at 4:00 P.M.**

This Meeting will be on Zoom and in-person at the airport terminal conference room.

Join Zoom meeting:

<https://us02web.zoom.us/j/82435253685?pwd=cxvrmYazlsJGJpKrhVCdmG7IFevbLf.1>

Dial-in: (253) 215-8782 / Meeting ID: 824 3525 3685 / Passcode: 9zr2h0

## **CALL TO ORDER**

## **AGENDA AMENDMENTS**

## **PUBLIC ACCESS**

### **Consent Agenda**

1. Approval of Payroll and Vouchers
  - a. 03/24/2026 6721 \$24,300.99
  - b. 04/07/2026 6721 \$24,371.62
  - c. 04/07/2026 6723 \$10,603.13
  - d. 04/07/2026 6727 \$64,867.02
  - e. 04/14/2026 6723 \$3,906.96
  - f. 04/21/2026 6723 \$4,050.00

2. Approval of Minutes: March 23, 2026

## **MONTHLY REPORTS**

1. Manager's Report
2. Financial Report

## **OLD BUSINESS**

1. PAPI Update – Chip
2. Marine Subcommittee-Rick
3. Projects and Planning
  - a) Pavement Rehab/Drainage Project-PAE/Mason
  - b) Advanced Air Mobility (AAM) Update-Chip

- c) 197 Aviator-Chip
- d) EV Charger Project-Update-Chip
- e) Virtower – Chip
- f) Tariff Assignment - Chip

### **NEW BUSINESS**

1. Janitorial and Landscaping services contract

### **PUBLIC ACCESS**

### **ADJOURNMENT**

### **UPCOMING MEETINGS:**

**Regular Meeting May 25, 2026 (Consider 5/18?)**



SAN JUAN COUNTY  
Auditor's Office

### JUNIOR TAXING DISTRICT CLAIMS PAYMENT REQUEST FORM

Junior taxing districts (JTD) must complete this form to request claims payments for all accounts payable and payroll disbursements.

NOTE: It is the district's responsibility to maintain adequate records to substantiate claims.

**Submit completed form to San Juan County Payroll Deputy by 10:00 A.M. on Tuesday morning.**

Date of request: 03/24/2026

District name: Port of Orcas

Requestor name: Kim Ihlenfeldt

Requestor phone & email address: 360-298-4465 / finance@portoforcas.com

Total amount: 24,300.99

BARS code: 6721 .00.589.40.00.0000

Request type: Payroll EFT

Description of claim(s):

Payroll - 6721 General Fund

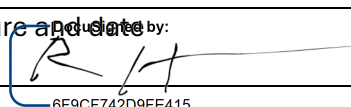
Last four digits of bank account (EFT's ONLY): \*1085

Warrant delivery: EFT (Not Applicable)

**Auditing Officer Certification:**

*I, the undersigned, do hereby certify under penalty of perjury that the materials have been furnished, the services rendered, or the labor performed as described.*

**Auditing Officer or Commissioner Signature(s) for Approval of Claims:**

Name and title Robert Hamilton
Signature and date by:  3/24/2026

Name and title
Signature and date

Name and title
Signature and date

Name and title
Signature and date

Name and title
Signature and date

Name and title
Signature and date

Port of Orcas.

## Total payroll cost report

From Mar 01, 2026 to Mar 07, 2026 from all locations

Item	Amount
<b>Total pay</b>	
Paycheck wages	\$21,222.91
Non-paycheck wages	\$0.00
Reimbursements	\$0.00
<b>Subtotal</b>	<b>\$21,222.91</b>
<b>Company contributions</b>	
PERS Employer	\$1,086.10
<b>Subtotal</b>	<b>\$1,086.10</b>
<b>Employer taxes</b>	
Social Security Employer	\$1,315.83
Medicare Employer	\$307.73
WA SUI Employer	\$77.19
WA Employment Administrative Fund	\$6.26
WA Paid Family and Medical Leave ER	\$68.55
WA Workers' Compensation Tax Employer	\$216.42
<b>Subtotal</b>	<b>\$1,991.98</b>
<b>Total payroll cost</b>	<b>\$24,300.99</b>



SAN JUAN COUNTY  
Auditor's Office

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Date of request: 04/07/2026

District name: Port of Orcas

Requestor name: Kim Ihlenfeldt

Requestor phone & email address: 360-298-4465 / finance@portoforcas.com

Total amount: \$24,371.62

BARS code: 6721 .00.589.40.00.0000

Request type: Payroll EFT

Description of claim(s):

Accounts Payable - 6721 General Fund

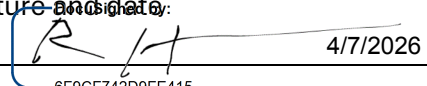
Last four digits of bank account (EFT's ONLY): \*1085

Warrant delivery: EFT (Not Applicable)

Auditing Officer Certification:

*I, the undersigned, do hereby certify under penalty of perjury that the materials have been furnished, the services rendered, or the labor performed as described.*

Auditing Officer or Commissioner Signature(s) for Approval of Claims:

Name and title Robert Hamilton
Signature and date:  4/7/2026

Name and title
Signature and date

Name and title
Signature and date

Name and title
Signature and date

Name and title
Signature and date

Name and title
Signature and date

## Port of Orcas.

### Total Cost

From March 01, 2026 to March 31, 2026 from all locations

Item	Amount
<b>Total pay</b>	
Paycheck wages	\$ 21,289.61
Non-paycheck wages	\$ 0.00
Reimbursements	\$ 0.00
<b>Subtotal</b>	<b>\$ 21,289.61</b>
<b>Company contributions</b>	
PERS Employer	\$ 1,062.87
<b>Subtotal</b>	<b>\$ 1,062.87</b>
<b>Employer taxes</b>	
Social Security Employer	\$ 1,319.95
Medicare Employer	\$ 308.71
WA SUI Employer	\$ 78.12
WA Employment Administrative Fund	\$ 6.33
WA Paid Family and Medical Leave ER	\$ 68.76
WA Workers' Compensation Tax Employer	\$ 237.27
<b>Subtotal</b>	<b>\$ 2,019.14</b>
<b>Total payroll cost</b>	<b>\$ 24,371.62</b>



SAN JUAN COUNTY  
Auditor's Office

### JUNIOR TAXING DISTRICT CLAIMS PAYMENT REQUEST FORM

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NOTE: It is the district's responsibility to maintain adequate records to substantiate claims.

**Submit completed form to San Juan County Payroll Deputy by 10:00 A.M. on Tuesday morning.**

Date of request: 04/07/2026

District name: Port of Orcas

Requestor name: Kim Ihlenfeldt

Requestor phone & email address: 360-298-4465 / finance@portoforcas.com

Total amount: \$10,603.13

BARS code: 6723 .00.589.40.00.0000

Request type: Accounts Payable EFT

Description of claim(s):

Accounts Payable - 6723 Airport Operations Fund

Last four digits of bank account (EFT's ONLY): \*1093

Warrant delivery: EFT (Not Applicable)

Auditing Officer Certification:

*I, the undersigned, do hereby certify under penalty of perjury that the materials have been furnished, the services rendered, or the labor performed as described.*

Auditing Officer or Commissioner Signature(s) for Approval of Claims:

Name and title Robert Hamilton
Signature and date  4/7/2026

Name and title
Signature and date

Name and title
Signature and date

Name and title
Signature and date

Name and title
Signature and date

Name and title
Signature and date

<b>6723 Port of Orcas Accounts Payable Summary 04/07/2026</b>		
Century Link	\$ 580.37	Phone
ESWD	\$ 1,156.78	Sewer
EWUA	\$ 552.50	Water
Island Hardware	\$ 250.12	Maintenance Supplies
Midnight Ventures	\$ 1,353.43	Janitorial and Landscaping
NAPA Auto	\$ 65.01	Maintenance Supplies
OPALCO	\$ 2,150.80	Power
Progressive Commercial	\$ 930.00	Insurance
Petty Cash	\$ 1,018.82	Various
Rock Island	\$ 399.30	Internet
RSI Net	\$ 180.00	Q2 AWOS Data
Starr Excavation	\$ 980.00	Sanican
WA Ports	\$ 986.00	Membership Dues
<b>Total:</b>	<b>\$10,603.13</b>	



SAN JUAN COUNTY  
Auditor's Office

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**Submit completed form to San Juan County Payroll Deputy by 10:00 A.M. on Tuesday morning.**

Date of request: 04/07/2026

District name: Port of Orcas

Requestor name: Kim Ihlenfeldt

Requestor phone & email address: 360-298-4465/ finance@portoforcas.com

Total amount: \$64,867.02

BARS code: 6727 .00.589.40.00.0000

Request type: Accounts Payable EFT

Description of claim(s):

AP - 6727

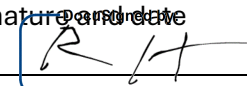
Last four digits of bank account (EFT's ONLY): \*1093

Warrant delivery: EFT (Not Applicable)

Auditing Officer Certification:

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Auditing Officer or Commissioner Signature(s) for Approval of Claims:

Name and title Robert Hamilton
Signature and date  4/7/2026

Name and title
Signature and date

Name and title
Signature and date

Name and title
Signature and date

Name and title
Signature and date

Name and title
Signature and date

<b>6727 Port of Orcas Accounts Payable Summary 04/07/2026</b>		
Century West	\$6,000.00	AIP IFE
ESWD	\$931.00	Aviator Septic Decom
NV5	7315.25	AIP - 34 PAPI
Shaner Construction	\$47,961.77	Aviator site work 90%
Sound Publishing	\$ 609.00	Aviator Ad
Wetland Resources	\$2,050.00	AIP - Wetland and Westside
<b>Total:</b>	<b>\$64,867.02</b>	



SAN JUAN COUNTY  
Auditor's Office

## JUNIOR TAXING DISTRICT CLAIMS PAYMENT REQUEST FORM

Junior taxing districts (JTD) must complete this form to request claims payments for all accounts payable and payroll disbursements.

NOTE: It is the district's responsibility to maintain adequate records to substantiate claims.

**Submit completed form to San Juan County Payroll Deputy by 10:00 A.M. on Tuesday morning.**

Date of request: 04/14/2026

District name: Port of Orcas

Requestor name: Kim Ihlenfeldt

Requestor phone & email address: 360-298-4465 / finance@portoforcas.com

Total amount: \$3,906.96

BARS code: 6723 .00.589.40.00.0000

Request type: Accounts Payable EFT

Description of claim(s):

Accounts Payable - 6723 Airport Operations Fund

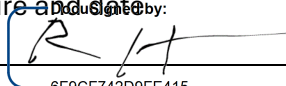
Last four digits of bank account (EFT's ONLY): \*1093

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Auditing Officer Certification:

*I, the undersigned, do hereby certify under penalty of perjury that the materials have been furnished, the services rendered, or the labor performed as described.*

Auditing Officer or Commissioner Signature(s) for Approval of Claims:

Name and title Robert Hamilton
Signature and date  4/14/2026

Name and title
Signature and date

Name and title
Signature and date

Name and title
Signature and date

Name and title
Signature and date

Name and title
Signature and date

<b>6723 Port of Orcas Accounts Payable Summary 04/14/2026</b>		
Port of Orcas - Petty Cash	\$ 906.96	Various
Virtower	\$ 3,000.00	ADSB
<b>Total:</b>	<b>\$3,906.96</b>	



## JUNIOR TAXING DISTRICT CLAIMS PAYMENT REQUEST FORM

Junior taxing districts (JTD) must complete this form to request claims payments for all accounts payable and payroll disbursements.

NOTE: It is the district's responsibility to maintain adequate records to substantiate claims.

**Submit completed form to San Juan County Payroll Deputy by 10:00 A.M. on Tuesday morning.**

Date of request: 04/21/2026

District name: Port of Orcas

Requestor name: Kim Ihlenfeldt

Requestor phone & email address: 360-298-4465 / finance@portoforcas.com

Total amount: \$4,050.00

BARS code: 6723 .00.589.40.00.0000

Request type: Accounts Payable EFT

Description of claim(s):

Accounts Payable - 6723 Airport Operations Fund

Last four digits of bank account (EFT's ONLY): \*1093

Warrant delivery: EFT (Not Applicable)

Auditing Officer Certification:

*I, the undersigned, do hereby certify under penalty of perjury that the materials have been furnished, the services rendered, or the labor performed as described.*

Auditing Officer or Commissioner Signature(s) for Approval of Claims:

Name and title
Signature and date

Name and title
Signature and date

Name and title
Signature and date

Name and title
Signature and date

Name and title
Signature and date

Name and title
Signature and date

<b>6723 Port of Orcas Accounts Payable Summary 04/21/2026</b>		
Heather Lee	\$ 4,050.00	Professional Services
<b>Total:</b>	<b>\$4,050.00</b>	

## PORT OF ORCAS COMMISSION MEETING, March 23<sup>rd</sup>, 2026

# MEETING MINUTES (DRAFT version 19April2026)

Note: A video recording of the meeting is available at [portoforcas.com](http://portoforcas.com).

### CALL TO ORDER

- *Chair Kartiganer called the meeting to order at 4:07 pm.*
- *A quorum of commissioners attended with Kartiganer, Fant, and Hamilton in person, and Tone via video. Staff present were Long and Ihlenfeldt.*
- *Guests attending were Mason Parks on video.*

### AGENDA AMENDMENTS

- *The Commissioners decided to review minutes this meeting, rather than table them.*
- *Old Business: Add Motion for the Task Order #5.*

### PUBLIC ACCESS

*No comments were offered.*

### MONTHLY BUSINESS

#### 1. Payment of Claims

- *The Payroll and Vouchers as presented on the website were approved with four Ayes.*

#### 2. Previous Minutes from February 23rd, 2026

- a. *The February 23rd, 2026 Minutes were approved with four Ayes.*

### MONTHLY REPORTS

#### 1. Manager's Report

*See the monthly report published on the website. A few specific notes:*

- *Todd, manager at Friday Harbor Seaplane Base W41, reports that they have \$150k AIP entitlements they can't use. They are giving half to Orcas (\$75k) and half to Lopez (\$75). We will probably use it for drainage project, freeing up money for future projects.*
- *HB1923 is still in process, nothing to report.*
- *Ferry Advisory Committee, Long submitted his application after talking to Jennifer the Shaw Representative.*

- *EAA Fly-In, August 7-9, new team running it: Todd Hoover, Felicia Wolford, Charley Cathey.*
- *Fuel Update: currently 7640 lbs fuel. Half load expected before the EAA Fly-in. bought at \$4.89, we charge \$6.85. What we charge will change with cost changes.*

## **2. Financial Report**

- *Heather Lee is on family leave. Rebekah Selwyn retracted her acceptance of employment. At the next meeting in April Long will discuss Lee taking on her position full-time.*

## **OLD BUSINESS**

*1. PAPI Update – 34 PAPI test still to be scheduled.*

*2. Marine Subcommittee- Fant reported that the subcommittee has met. MSC has prioritized access to Eastsound from the water, which could include either East Sound or The Ditch. Second, they are looking at targets of opportunity, such as Westsound Marina, and Robin Watson intends to talk to Brandt's Marina. Fant and Justin are talking to the Public Works Department.*

*3. Resolution #20260323 for Grant Application for Drainage Improvements, authorizing Long to sign grant application documents, and to dedicate sufficient funds as needed to meet each grant application. (Exact wording is in the Resolution Document.) Resolution was approved with four Ayes.*

## **4. Projects and Planning**

- *Parks gave an update on the drainage project. There was an on-site meeting with Granite and CR Contracting (pavement marking contractor), and Parks and the company reps walked the airport with Kartiganer and Long. The barge option for asphalt delivery seems most likely at this time. The mobile batch plant probably won't happen, because Granite determined that their mobile plant wouldn't work well for this island project, and it added risk.*
- *Advanced Air Mobility, no new news.*
- *197 Aviator- cleanup crew doing well, still some more topsoil needed.*
- *EV Chargers- Fast Charger activity shown in handout. Orcas Hotel, OICC will have level 2 chargers. Deer Harbor is not working out.*

- *Tariff Schedule-Review and possible action on Proposed Tariffs- Motion to request the ED consolidate all tariffs into a single draft document by July 2026. Motion passed with four Ayes.*
  - *Long discussed that we don't have an appropriate tariff for large transient Part 91 commercial aircraft (like a Pilatus). Long will propose a new tariff to be discussed at the April meeting.*
- *Virtower. A six-month contract is not possible. We can sign a year contract with a 60-day cancellation. Fant mentioned, after reading the contract in detail;*
  - *Data collected by Virtower is not published to other companies or other sites. The data belongs to the Port*
  - *Virtower does not use the ADS-B Exchange (as does FlightRadar 24, for example.)*
  - *The Virtower product that allows us to monitor noise complaints and lets us set up noise geo-fencing.*
  - *Virtower does not recommend that the data be used for billing pilots for flights.*

*Motion to authorize ED to sign the Virtower contract for a year. Motion passed with four Ayes.*

- *It was noted that we will make the data available to the public when requested.*

*Motion made by Hamilton that we don't use the Virtower data to charge for User Fees. Seconded by Tone. In discussion, Long disagrees thinking that the Motion is too broad, and wants to gather data on how other airports use it. Motion died, in part because Tone lost his connection to the meeting.*

- *Motion for Task Order: Motion by Hamilton that we authorize Task Order #5 as discussed in the last meeting, allowing Precision to work on the Drainage Project. Seconded by Fant. Motion passed with three Ayes.*

## **NEW BUSINESS**

*The Wescott House (house with hangar directly across from the terminal) has gone on the market for \$2M. Fant is wondering if we should be involved with it (buy, etc.). Discussion that there is little we could do with it, if we use FAA money. After discussion, no real desire to buy it unless it makes sense for hangar use. Fant will research more about the property just for general information.*

## **PUBLIC ACCESS**

*No comments were made.*

**ADJOURNMENT** *At 5:40*

**UPCOMING MEETING:** Regular Meeting April 27th, 2026

*Respectfully Submitted,*

*Robert Hamilton, Secretary*

# ANNUAL REPORT CERTIFICATION

Port of Orcas

(Official Name of Government)

1755

MCAG No.

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

For the Fiscal Year Ended 12/31/2023

## GOVERNMENT INFORMATION:

Official Mailing Address PO Box 53  
Eastsound, WA 98245

Official Website Address www.portoforcas.com

Official E-mail Address finance@portoforcas.com

Official Phone Number \_\_\_\_\_

## AUDIT CONTACT or PREPARER INFORMATION and CERTIFICATION:

Audit Contact or Preparer Name and Title Kim Ihlenfeldt

Contact Phone Number \_\_\_\_\_

Contact E-mail Address finance@portoforcas.com

I certify 30th day of January, 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

Kim Ihlenfeldt (finance@portoforcas.com)

**Port of Orcas**  
**Fund Resources and Uses Arising from Cash Transactions**  
**For the Year Ended December 31, 2023**

		<b>401 Operations</b>
<b>Beginning Cash and Investments</b>		
308	Beginning Cash and Investments	1,994,578
388 / 588	Net Adjustments	-
<b>Revenues</b>		
310	Taxes	260,279
320	Licenses and Permits	2,225
330	Intergovernmental Revenues	326,363
340	Charges for Goods and Services	162,985
350	Fines and Penalties	-
360	Miscellaneous Revenues	436,744
Total Revenues:		1,188,597
<b>Expenditures</b>		
510	General Government	-
520	Public Safety	-
530	Utilities	-
540	Transportation	508,080
550	Natural/Economic Environment	-
560	Social Services	-
570	Culture and Recreation	-
Total Expenditures:		508,080
Excess (Deficiency) Revenues over Expenditures:		680,516
<b>Other Increases in Fund Resources</b>		
391-393, 596	Debt Proceeds	-
397	Transfers-In	-
385	Special or Extraordinary Items	-
381, 382, 389, 395, 398	Other Resources	1,241
Total Other Increases in Fund Resources:		1,241
<b>Other Decreases in Fund Resources</b>		
594-595	Capital Expenditures	809,543
591-593, 599	Debt Service	-
597	Transfers-Out	-
585	Special or Extraordinary Items	-
581, 582, 589	Other Uses	21,010
Total Other Decreases in Fund Resources:		830,553
<b>Increase (Decrease) in Cash and Investments:</b>		<b>(148,796)</b>
<b>Ending Cash and Investments</b>		
50821	Nonspendable	-
50831	Restricted	1,845,783
50841	Committed	-
50851	Assigned	-
50891	Unassigned	-
<b>Total Ending Cash and Investments</b>		<b>1,845,783</b>

*The accompanying notes are an integral part of this statement.*

## NOTES TO FINANCIAL STATEMENTS FOR FISCAL YEAR ENDING 12/31/2023

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The Port of Orcas reports financial activity using the revenue and expenditure classifications, statements, and schedules contained in the *Cash Basis Budget, Accounting and Reporting System* (BARS) manual. This basis of accounting and reporting is another comprehensive basis of accounting (OCBOA) that is prescribed by the State Auditor's Office under the authority of Washington State law, Chapter 43.09 RCW. The Port of Orcas is a special purpose government (municipal corporation) which provides the essential public service of owning, operating and maintaining the Orcas Island Airport (a commercial service airport, and part of NIPIAS) for the general public and is supported primarily through property taxes and user fees. The District was incorporated on September 9, 1958 and operates under Chapter 53 RCW and other laws of the state of Washington applicable to port districts. The Port of Orcas uses single-entry, cash basis accounting which is a departure from generally accepted accounting principles (GAAP).

- a. Fund Accounting -The accounts of the Port of Orcas are organized on the basis of funds, each of which is considered a separate accounting entity. Each fund is accounted for with a separate set of single-entry accounts that comprises its cash, investments, revenues and expenditures, as appropriate. The Port of Orcas resources are allocated to and accounted for in individual funds depending on their intended purpose. The following fund type is used by the Port of Orcas.

GOVERNMENTAL FUND TYPES:

General (Current Expense) Fund This fund is the primary operating fund of the Port of Orcas. It accounts for all financial resources except those required or elected to be accounted for in another fund.

Airport Operation Fund This fund accounts for revenue generated by the airport. Revenue generated by the airport for the aeronautical and nonaeronautical use of the airport includes but is not limited to, the fees, charges, rents or other payment received by or accruing to the sponsor from air carriers, tenants, concessionaires, lessees, purchasers of airport properties, airport permit holders making use of the airport property and services, etc.

Capital Projects Fund These funds account for the financial resources that are committed or assigned to expenditures for the acquisition or construction of capital facilities or other capital assets.

- b. Basis of Accounting -Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Revenues are recognized only when cash is received and expenditures are recognized when paid,

including those properly chargeable against the report year(s) budget appropriations as required by state law. -In accordance with state law, the Port of Orcas also recognizes expenditures paid during twenty days after the close of the fiscal year for claims incurred during the previous period. -Purchases of capital assets are expensed during the year of acquisition. There is no capitalization of capital assets, nor allocation of depreciation expense. Inventory is expensed when purchased. -The basis of accounting described above represents a comprehensive basis of accounting other than accounting principles generally accepted in the USA.

c. Cash and Investments

-It is the port's policy to invest all temporary cash surpluses. The amount is included in the cash and investments shown on the statements of fund resources and uses arising from cash transactions. The interest on these investments is prorated to the various funds.

-The port's investments are held by the port or its agent (San Juan County Treasurer) in the port's name. -Investments by type at December 31, 2023 are as follows:

Type of Investment Balance L.G.I.P. (General Fund) \$0.00 L.G.I.P. (Capital Fund) \$25,000.00 L.G.I.P (Airport Ops Fund) \$895,000.00

d. Capital Assets

- Capital assets are recorded as expenditures when purchased. The Port owns land, buildings, infrastructure, and equipment used in port operations. Because the Port reports on the cash basis of accounting, capital assets are not capitalized or depreciated in the financial statements.

e. Compensated Absences

Vacation pay may be accumulated up to 1.5 times the current annual rate and is payable upon separation or retirement. Sick leave may accumulate up to 60 days (480 hours). Upon separation or retirement employees do not receive payment for unused sick leave.

f. Liabilities

PENSION PLANS-Substantially all of the port's full-time and qualifying part-time employees participate in PERS 1, 2, or 3 administered by the Washington State Department of Retirement Systems, under cost-sharing multiple employer public employee defined benefit and defined contribution retirement plans. Actuarial information is on a system-wide basis and is not considered pertinent to the port's financial statements.

-Contributions to the systems by both employee and employer are based upon gross wages covered by plan benefits.

-Historical trend or other information regarding each plan is presented in the Washington State Department of Retirement Systems annual financial report. A copy of

this report may be obtained by writing to: Department of Retirement Systems  
Communications Unit POB 48380 Olympia WA 98504-8380

**OTHER POSTEMPLOYMENT BENEFITS (OPEB)**

- The Port does not provide postemployment healthcare benefits other than those provided through the state’s defined benefit pension plans. As a result, no OPEB liability is reported.

**NOTE 2 – BUDGET COMPLIANCE**

The Port of Orcas adopts annual appropriated budgets for general and capital projects funds. These budgets are appropriated at the fund level. The budget constitutes the legal authority for expenditures at that level. Annual appropriated budgets for these funds lapse at the fiscal year end.

-Annual appropriated budgets are adopted on the same basis of accounting as used for financial reporting.

-The appropriated and actual expenditures for the legally adopted budgets were as follows:

Fund	Final Appropriated Amounts	Actual Expenditures	Variance
General Fund	\$260,267.00	\$452.37	\$259,267.00
Airport Operations	\$595,345.00	\$755,177.09	-\$159,832.09
Capital Fund	\$155,540.00	\$583,005.05	-327,480.51

Budgeted amounts are authorized to be transferred between line items within and between funds; however, any revisions that alter the total expenditures of a fund, or that affect the number of authorized employee positions, salary ranges, hours, or other conditions of employment must be approved by the port’s commissioners.

**NOTE 3 – PROPERTY TAX**

The county treasurer acts as an agent to collect property taxes levied in the current year. Taxes are levied on January 1 and become due in two equal installments on April 30 and October 31.

Property taxes are recorded as revenue when received by the Port. The Port’s regular levy for 2023 was \$2576.90 per \$1,000 of assessed valuation, for a total levy of \$257,690.00.

**NOTE 4-RISK MANAGEMENT**

- The Port is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters.

The Port maintains insurance coverage for such risks. Settled claims resulting from these risks have not exceeded insurance coverage in any of the past three years.

**NOTE 5 – LEASES AND COMMITMENTS** - The Port may enter into lease agreements for facilities or equipment in the normal course of operations. Lease payments are recorded as expenditures when paid. At December 31, 2023, the Port had the no commitments.

**Note 6 – SUBSEQUENT EVENTS**

Management has evaluated events occurring after December 31, 2023, through the date the financial statements were available for issuance and determined that no material subsequent events occurred that require disclosure.

**Port of Orcas**

Schedule 01

For the year ended December 31, 2023

<b>MCAG</b>	<b>Fund #</b>	<b>Fund Name</b>	<b>BARS Account</b>	<b>BARS Name</b>	<b>Amount</b>
1755	401	Operations	3083100	Restricted Cash and Investments - Beginning	\$1,994,578
1755	401	Operations	3084100	Committed Cash and Investments - Beginning	\$0
1755	401	Operations	3085100	Assigned Cash and Investments - Beginning	\$0
1755	401	Operations	3111000	Property Tax	\$260,279
1755	401	Operations	3218000	Concessions	\$2,225
1755	401	Operations	3312000	Federal Direct Grant from Department of Transportation	\$325,582
1755	401	Operations	3360235	Harbor Leases	\$349
1755	401	Operations	3370000	Local Grants, Entitlements, Tribal Government Distributions, and Other Payments	\$432
1755	401	Operations	3417000	Sales of Merchandise	\$15
1755	401	Operations	3445000	Sales of Fuel	\$126,994
1755	401	Operations	3446000	Airports and Ports Services	\$35,976
1755	401	Operations	3614000	Other Interest	\$46,333
1755	401	Operations	3620000	Rents and Leases	\$160,269
1755	401	Operations	3670000	Contributions and Donations from Nongovernmental Sources	\$2,818
1755	401	Operations	3698000	Cash Adjustments	\$226,540
1755	401	Operations	3699100	Miscellaneous Other Operating	\$784
1755	401	Operations	5460010	Airports and Ports	\$175,494
1755	401	Operations	5460020	Airports and Ports	\$42,551
1755	401	Operations	5460030	Airports and Ports	\$180,226
1755	401	Operations	5460040	Airports and Ports	\$109,808
1755	401	Operations	5083100	Restricted Cash and Investments - Ending	\$1,845,783
1755	401	Operations	5084100	Committed Cash and Investments - Ending	\$0

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
1755	401	Operations	5085100	Assigned Cash and Investments - Ending	\$0
1755	401	Operations	3821000	Refundable Deposits	\$1,241
1755	401	Operations	5823000	Non-Fiduciary Remittance for Others	\$21,010
1755	401	Operations	5913270	Debt Repayment - Television/Cable Utilities	\$0
1755	401	Operations	5914670	Debt Repayment - Airports and Ports	\$0
1755	401	Operations	5943260	Capital Expenditures/Expenses - Television/Cable Utilities	\$0
1755	401	Operations	5944660	Capital Expenditures/Expenses - Airports and Ports	\$583,003
1755	401	Operations	5944660	Capital Expenditures/Expenses - Airports and Ports	\$226,540

**Port of Orcas  
Schedule of Liabilities  
For the Year Ended December 31, 2023**

ID. No.	Description	Due Date	Beginning Balance	Additions	Reductions	Ending Balance
<b>Revenue and Other (non G.O.) Debt/Liabilities</b>						
264.30	PERS 1/2		-	28,267	28,267	-
	<b>Total Revenue and Other (non G.O.) Debt/Liabilities:</b>		-	<b>28,267</b>	<b>28,267</b>	-
		<b>Total Liabilities:</b>	-	<b>28,267</b>	<b>28,267</b>	-

**Port of Orcas  
Schedule of Expenditures of Federal Awards  
For the Year Ended December 31, 2023**

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		
FEDERAL AVIATION ADMINISTRATION, TRANSPORTATION, DEPARTMENT OF	COVID 19 - Airport Improvement Program, COVID-19 Airports Programs, and Infrastructure Investment and Jobs Act Programs	20.106	3530023017202 0	-	177,679	177,679	-	
FEDERAL AVIATION ADMINISTRATION, TRANSPORTATION, DEPARTMENT OF	Airport Improvement Program, COVID-19 Airports Programs, and Infrastructure Investment and Jobs Act Programs	20.106	3530023021202 2	-	84,696	84,696	-	
FEDERAL AVIATION ADMINISTRATION, TRANSPORTATION, DEPARTMENT OF	Airport Improvement Program, COVID-19 Airports Programs, and Infrastructure Investment and Jobs Act Programs	20.106	3530023018202 1	-	11,980	11,980	-	
FEDERAL AVIATION ADMINISTRATION, TRANSPORTATION, DEPARTMENT OF	Airport Improvement Program, COVID-19 Airports Programs, and Infrastructure Investment and Jobs Act Programs	20.106	3530023018202 1	-	10,468	10,468	-	
<b>Total ALN 20.106:</b>				-	<b>284,823</b>	<b>284,823</b>	-	
<b>Total Federal Awards Expended:</b>				-	<b>284,823</b>	<b>284,823</b>	-	

*The accompanying notes are an integral part of this schedule.*

## Schedule 16

### Notes to the Schedule of Expenditures of Federal Awards (SEFA)

#### Port of Orcas

For the Year Ended December 31, 2023

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#### Note 1 – Basis of Accounting

The accompanying Schedule of Expenditures of Federal Awards is presented using the **cash basis of accounting**, which is a basis of accounting other than accounting principles generally accepted in the United States of America (GAAP). Under the cash basis, federal awards are recognized when cash is received.

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#### Note 2 – Federal Awards Reported

The Schedule of Expenditures of Federal Awards presents the federal activity of the Port of Orcas for the year ended December 31, 2023. The information in the schedule is presented in accordance with the requirements of **Title 2 U.S. Code of Federal Regulations Part 200 (Uniform Guidance)**.

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#### Note 3 – Indirect Costs

The Port of Orcas has elected **not to use the 10 percent de minimis indirect cost rate** allowed under the Uniform Guidance. Accordingly, no indirect costs are included in the Schedule of Expenditures of Federal Awards.

**Port of Orcas**  
**Schedule 21 Questions 1-6 (unaudited)**  
**For Fiscal Year Ended: 2023**

<b>Property and Liability Insurance</b>	<b>Health and Welfare Insurance</b>	<b>Unemployment Compensation Obligations</b>	<b>Workers Compensation Obligations</b>	<b>Other Risks or Obligations</b>
Belong to a public entity risk pool	Not applicable – no such benefits offered	Belong to a public entity risk pool	Pay premiums to the Department of Labor and Industries	

Washington PFML Program	Entity	Government Type
Pay premiums to the State's program for both benefits	Port of Orcas	Port/Airport District

# ANNUAL REPORT CERTIFICATION

Port of Orcas

(Official Name of Government)

1755

MCAG No.

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

For the Fiscal Year Ended 12/31/2024

## GOVERNMENT INFORMATION:

Official Mailing Address PO Box 53  
Eastsound, WA 98245

Official Website Address www.portoforcas.com

Official E-mail Address finance@portoforcas.com

Official Phone Number \_\_\_\_\_

## AUDIT CONTACT or PREPARER INFORMATION and CERTIFICATION:

Audit Contact or Preparer Name and Title Kim Ihlenfeldt

Contact Phone Number \_\_\_\_\_

Contact E-mail Address finance@portoforcas.com

I certify 22nd day of February, 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

Kim Ihlenfeldt (finance@portoforcas.com)

**Port of Orcas**  
**Fund Resources and Uses Arising from Cash Transactions**  
**For the Year Ended December 31, 2024**

		<b>401 Operations</b>
<b>Beginning Cash and Investments</b>		
308	Beginning Cash and Investments	1,845,783
388 / 588	Net Adjustments	(269,233)
<b>Revenues</b>		
310	Taxes	274,448
320	Licenses and Permits	2,691
330	Intergovernmental Revenues	357,891
340	Charges for Goods and Services	158,169
350	Fines and Penalties	-
360	Miscellaneous Revenues	455,989
Total Revenues:		1,249,188
<b>Expenditures</b>		
510	General Government	-
520	Public Safety	-
530	Utilities	602,597
540	Transportation	-
550	Natural/Economic Environment	-
560	Social Services	-
570	Culture and Recreation	-
Total Expenditures:		602,597
Excess (Deficiency) Revenues over Expenditures:		646,591
<b>Other Increases in Fund Resources</b>		
391-393, 596	Debt Proceeds	-
397	Transfers-In	-
385	Special or Extraordinary Items	-
381, 382, 389, 395, 398	Other Resources	14,070
Total Other Increases in Fund Resources:		14,070
<b>Other Decreases in Fund Resources</b>		
594-595	Capital Expenditures	171,258
591-593, 599	Debt Service	-
597	Transfers-Out	-
585	Special or Extraordinary Items	-
581, 582, 589	Other Uses	-
Total Other Decreases in Fund Resources:		171,258
<b>Increase (Decrease) in Cash and Investments:</b>		<b>489,403</b>
<b>Ending Cash and Investments</b>		
50821	Nonspendable	-
50831	Restricted	2,065,781
50841	Committed	-
50851	Assigned	-
50891	Unassigned	-
<b>Total Ending Cash and Investments</b>		<b>2,065,781</b>

*The accompanying notes are an integral part of this statement.*

## NOTES TO FINANCIAL STATEMENTS FOR FISCAL YEAR ENDING 12/31/2024

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The Port of Orcas reports financial activity using the revenue and expenditure classifications, statements, and schedules contained in the *Cash Basis Budget, Accounting and Reporting System* (BARS) manual. This basis of accounting and reporting is another comprehensive basis of accounting (OCBOA) that is prescribed by the State Auditor's Office under the authority of Washington State law, Chapter 43.09 RCW. The Port of Orcas is a special purpose government (municipal corporation) which provides the essential public service of owning, operating and maintaining the Orcas Island Airport (a commercial service airport, and part of NIPIAS) for the general public and is supported primarily through property taxes and user fees. The District was incorporated on September 9, 1958 and operates under Chapter 53 RCW and other laws of the state of Washington applicable to port districts. The Port of Orcas uses single-entry, cash basis accounting which is a departure from generally accepted accounting principles (GAAP).

- a. Fund Accounting -The accounts of the Port of Orcas are organized on the basis of funds, each of which is considered a separate accounting entity. Each fund is accounted for with a separate set of single-entry accounts that comprises its cash, investments, revenues and expenditures, as appropriate. The Port of Orcas resources are allocated to and accounted for in individual funds depending on their intended purpose. The following fund type is used by the Port of Orcas.

## GOVERNMENTAL FUND TYPES:

General (Current Expense) Fund This fund is the primary operating fund of the Port of Orcas. It accounts for all financial resources except those required or elected to be accounted for in another fund.

Airport Operation Fund This fund accounts for revenue generated by the airport. Revenue generated by the airport for the aeronautical and nonaeronautical use of the airport includes but is not limited to, the fees, charges, rents or other payment received by or accruing to the sponsor from air carriers, tenants, concessionaires, lessees, purchasers of airport properties, airport permit holders making use of the airport property and services, etc.

Capital Projects Fund These funds account for the financial resources that are committed or assigned to expenditures for the acquisition or construction of capital facilities or other capital assets.

- b. Basis of Accounting -Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Revenues are recognized only when cash is received and expenditures are recognized when paid,

including those properly chargeable against the report year(s) budget appropriations as required by state law. -In accordance with state law, the Port of Orcas also recognizes expenditures paid during twenty days after the close of the fiscal year for claims incurred during the previous period. -Purchases of capital assets are expensed during the year of acquisition. There is no capitalization of capital assets, nor allocation of depreciation expense. Inventory is expensed when purchased. -The basis of accounting described above represents a comprehensive basis of accounting other than accounting principles generally accepted in the USA.

c. Cash and Investments

-It is the port's policy to invest all temporary cash surpluses. The amount is included in the cash and investments shown on the statements of fund resources and uses arising from cash transactions. The interest on these investments is prorated to the various funds.

-The port's investments are held by the port or its agent (San Juan County Treasurer) in the port's name. -Investments by type at December 31, 2023 are as follows:

Type of Investment Balance L.G.I.P. (General Fund) \$0.00 L.G.I.P. (Capital Fund) \$25,000.00 L.G.I.P (Airport Ops Fund) \$895,000.00

d. Capital Assets

- Capital assets are recorded as expenditures when purchased. The Port owns land, buildings, infrastructure, and equipment used in port operations. Because the Port reports on the cash basis of accounting, capital assets are not capitalized or depreciated in the financial statements.

e. Compensated Absences

Vacation pay may be accumulated up to 1.5 times the current annual rate and is payable upon separation or retirement. Sick leave may accumulate up to 60 days (480 hours). Upon separation or retirement employees do not receive payment for unused sick leave.

f. Liabilities

PENSION PLANS-Substantially all of the port's full-time and qualifying part-time employees participate in PERS 1, 2, or 3 administered by the Washington State Department of Retirement Systems, under cost-sharing multiple employer public employee defined benefit and defined contribution retirement plans. Actuarial information is on a system-wide basis and is not considered pertinent to the port's financial statements.

-Contributions to the systems by both employee and employer are based upon gross wages covered by plan benefits.

-Historical trend or other information regarding each plan is presented in the Washington State Department of Retirement Systems annual financial report. A copy of

this report may be obtained by writing to: Department of Retirement Systems  
Communications Unit POB 48380 Olympia WA 98504-8380

**OTHER POSTEMPLOYMENT BENEFITS (OPEB)**

- The Port does not provide postemployment healthcare benefits other than those provided through the state’s defined benefit pension plans. As a result, no OPEB liability is reported.

**NOTE 2 – BUDGET COMPLIANCE**

The Port of Orcas adopts annual appropriated budgets for general and capital projects funds. These budgets are appropriated at the fund level. The budget constitutes the legal authority for expenditures at that level. Annual appropriated budgets for these funds lapse at the fiscal year end.

-Annual appropriated budgets are adopted on the same basis of accounting as used for financial reporting.

-The appropriated and actual expenditures for the legally adopted budgets were as follows:

Fund	Final Appropriated Amounts	Actual Expenditures	Variance
General Fund	\$275,468	\$276,175.75	\$-717.75
Airport Operations	\$654,568	\$601,884.94	\$52,683.06
Capital Fund	\$1,121,181	\$1,043,088.20	\$78,092.80

Budgeted amounts are authorized to be transferred between line items within and between funds; however, any revisions that alter the total expenditures of a fund, or that affect the number of authorized employee positions, salary ranges, hours, or other conditions of employment must be approved by the port’s commissioners.

**NOTE 3 – PROPERTY TAX**

The county treasurer acts as an agent to collect property taxes levied in the current year. Taxes are levied on January 1 and become due in two equal installments on April 30 and October 31.

Property taxes are recorded as revenue when received by the Port. The Port’s regular levy for 2024 was \$2754.68 per \$1,000 of assessed valuation, for a total levy of \$275,468.00.

**NOTE 4-RISK MANAGEMENT**

- The Port is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters.

The Port maintains insurance coverage for such risks. Settled claims resulting from these risks have not exceeded insurance coverage in any of the past three years.

**NOTE 5 – LEASES AND COMMITMENTS** - The Port may enter into lease agreements for facilities or equipment in the normal course of operations. Lease payments are recorded as expenditures when paid. At December 31, 2024, the Port had the no commitments.

**Note 6 – SUBSEQUENT EVENTS**

Management has evaluated events occurring after December 31, 2024, through the date the financial statements were available for issuance and determined that no material subsequent events occurred that require disclosure.

**Port of Orcas**

Schedule 01

For the year ended December 31, 2024

<b>MCAG</b>	<b>Fund #</b>	<b>Fund Name</b>	<b>BARS Account</b>	<b>BARS Name</b>	<b>Amount</b>
1755	401	Operations	3083100	Restricted Cash and Investments - Beginning	\$1,845,783
1755	401	Operations	3084100	Committed Cash and Investments - Beginning	\$0
1755	401	Operations	3085100	Assigned Cash and Investments - Beginning	\$0
1755	401	Operations	3111000	Property Tax	\$274,448
1755	401	Operations	3218000	Concessions	\$2,691
1755	401	Operations	3312000	Federal Direct Award from Department of Transportation	\$357,166
1755	401	Operations	3360235	Harbor Leases	\$334
1755	401	Operations	3370000	Local Awards, Entitlements, Tribal Government Distributions, and Other Payments	\$391
1755	401	Operations	3417000	Sales of Merchandise	\$45
1755	401	Operations	3432000	Television/Cable/Internet Sales and Services	\$877
1755	401	Operations	3445000	Sales of Fuel	\$120,554
1755	401	Operations	3446000	Airports and Ports Services	\$36,693
1755	401	Operations	3611000	Investment Earnings	\$46,318
1755	401	Operations	3613000	Gains (Losses) on Sale of Investments	\$1,245
1755	401	Operations	3620000	Rents and Leases	\$131,419
1755	401	Operations	3670000	Contributions and Donations from Nongovernmental Sources	\$1,539
1755	401	Operations	3698000	Cash Adjustments	\$275,468
1755	401	Operations	5320010	Television/Cable/Internet Utilities	\$207,011
1755	401	Operations	5320020	Television/Cable/Internet Utilities	\$43,161
1755	401	Operations	5320030	Television/Cable/Internet Utilities	\$107,641

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
1755	401	Operations	5320040	Television/Cable/Internet Utilities	\$244,784
1755	401	Operations	5083100	Restricted Cash and Investments - Ending	\$2,065,781
1755	401	Operations	5084100	Committed Cash and Investments - Ending	\$0
1755	401	Operations	5085100	Assigned Cash and Investments - Ending	\$0
1755	401	Operations	3821000	Refundable Deposits	\$2,293
1755	401	Operations	3823000	Non-Fiduciary Collections for Others	\$11,777
1755	401	Operations	5883000	Error Correction	\$269,233
1755	401	Operations	5913270	Debt Repayment - Television/Cable Utilities	\$0
1755	401	Operations	5914670	Debt Repayment - Airports and Ports	\$0
1755	401	Operations	5943260	Capital Expenditures/Expenses - Television/Cable Utilities	\$0
1755	401	Operations	5944660	Capital Expenditures/Expenses - Airports and Ports	\$171,258

**Port of Orcas  
Schedule of Liabilities  
For the Year Ended December 31, 2024**

ID. No.	Debt ID Title	Description	Due Date	Beginning Balance	Additions	Reductions	Ending Balance
<b>Revenue and Other (non G.O.) Debt/Liabilities</b>							
264.30	Pension Liabilities	PERS 1/2		-	21,484	21,484	-
		<b>Total Revenue and Other (non G.O.) Debt/Liabilities:</b>		-	<b>21,484</b>	<b>21,484</b>	-
			<b>Total Liabilities:</b>	-	<b>21,484</b>	<b>21,484</b>	-

**Port of Orcas  
Schedule of Expenditures of Federal Awards  
For the Year Ended December 31, 2024**

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		
FEDERAL AVIATION ADMINISTRATION, TRANSPORTATION, DEPARTMENT OF	Airport Improvement Program	20.116	3530023021202 2	-	41,536	41,536	-	
FEDERAL AVIATION ADMINISTRATION, TRANSPORTATION, DEPARTMENT OF	Airport Improvement Program	20.116	3530023018202 1	-	167,505	167,505	-	
FEDERAL AVIATION ADMINISTRATION, TRANSPORTATION, DEPARTMENT OF	Airport Improvement Program	20.116	3530023022202 3	-	49,700	49,700	-	
FEDERAL AVIATION ADMINISTRATION, TRANSPORTATION, DEPARTMENT OF	Airport Improvement Program	20.116		-	98,425	98,425	-	
<b>Total ALN 20.116:</b>				-	<b>357,166</b>	<b>357,166</b>	-	
<b>Total Federal Awards Expended:</b>				-	<b>357,166</b>	<b>357,166</b>	-	

*The accompanying notes are an integral part of this schedule.*

## Schedule 16

### Notes to the Schedule of Expenditures of Federal Awards (SEFA)

#### Port of Orcas

For the Year Ended December 31, 2024

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#### Note 1 – Basis of Accounting

The accompanying Schedule of Expenditures of Federal Awards is presented using the **cash basis of accounting**, which is a basis of accounting other than accounting principles generally accepted in the United States of America (GAAP). Under the cash basis, federal awards are recognized when cash is received.

---

#### Note 2 – Federal Awards Reported

The Schedule of Expenditures of Federal Awards presents the federal activity of the Port of Orcas for the year ended December 31, 2023. The information in the schedule is presented in accordance with the requirements of **Title 2 U.S. Code of Federal Regulations Part 200 (Uniform Guidance)**.

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#### Note 3 – Indirect Costs

The Port of Orcas has elected **not to use the 10 percent de minimis indirect cost rate** allowed under the Uniform Guidance. Accordingly, no indirect costs are included in the Schedule of Expenditures of Federal Awards.

**Port of Orcas**  
**Schedule 21 Questions 1-6 (unaudited)**  
**For Fiscal Year Ended: 2024**

<b>Property and Liability Insurance</b>	<b>Health and Welfare Insurance</b>	<b>Unemployment Compensation Obligations</b>	<b>Workers Compensation Obligations</b>	<b>Other Risks or Obligations</b>
Belong to a public entity risk pool	Not applicable – no such benefits offered	Belong to a public entity risk pool	Pay premiums to the Department of Labor and Industries	

Washington PFML Program	Entity	Government Type
Pay premiums to the State's program for both benefits	Port of Orcas	Port/Airport District

**Instructions:**

This tab is for calculating pension amounts for **prior years**. See the "Current Year" tab to calculate the most current year's pension amounts.

Here is the link to the PEFI:  
[Annual Financial Reports](#)

Plans with Net Pension Liabilities	Employer Contributions	Allocation Percentage*	DRS-Schedule of Collective Pension Amounts - 2024	Ending Balance 12/31/2024	
PERS 1	\$ 3,630	0.000606%	1,776,838,000	10,768	
PERS 1 UAAL (combine with PERS 1 for reporting)			1,776,838,000	-	
TRS 1			1,109,297,000	-	
TRS 1 UAAL (combine with TRS 1 for reporting)			1,109,297,000	-	
TRS 2/3			200,390,000	-	
			<b>Net Pension Liability</b>	<b>10,768</b>	Report this amount on Schedule 09.

Plans with Net Pension Assets	Employer Contributions	Allocation Percentage*	DRS-Schedule of Collective Pension Amounts - 2024	Ending Balance 12/31/2024	
PERS 2/3	\$ 7,791	0.000791%	(3,296,573,000)	(26,076)	
SERS 2/3			(33,837,000)	-	
PSERS 2			(42,643,000)	-	
LEOFF 1			(2,843,889,000)	-	
LEOFF 2			(1,872,745,000)	-	
			<b>Net Pension Assets</b>	<b>(26,076)</b>	Do <b>NOT</b> report assets on Schedule 09. Do <b>NOT</b> net with pension liabilities.

Plans with Net Pension Liabilities	Employer Contributions	Allocation Percentage*	DRS-Schedule of Collective Pension Amounts - 2023	Ending Balance 12/31/2023	
PERS 1			2,282,732,000	-	
PERS 1 UAAL (combine with PERS 1 for reporting)			2,282,732,000	-	
TRS 1			1,266,517,000	-	
TRS 1 UAAL (combine with TRS 1 for reporting)			1,266,517,000	-	
			<b>Net Pension Liability</b>	<b>-</b>	Report this amount on Schedule 09.

Plans with Net Pension Assets	Employer Contributions	Allocation Percentage*	DRS-Schedule of Collective Pension Amounts - 2023	Ending Balance 12/31/2023

PERS 2/3			(4,098,683,000)	-	
SERS 2/3			(143,144,000)	-	
Public Safety ERS 2			(106,039,000)	-	
TRS 2/3			(122,815,000)	-	
LEOFF 1			(2,968,024,000)	-	
LEOFF 2			(2,398,598,000)	-	
			<b>Net Pension Assets</b>	-	Do <b>NOT</b> report assets on Schedule 09. Do not net with pension liabilities.

Plans with Net Pension Liabilities	Employer Contributions	Allocation Percentage*	DRS-Schedule of Collective Pension Amounts - 2022	Ending Balance 12/31/2022	
PERS 1			2,784,367,000	-	
PERS 1 UAAL (combine with PERS 1 for reporting)			2,784,367,000	-	
TRS 1			1,901,830,000	-	
TRS 1 UAAL (combine with TRS 1 for reporting)			1,901,830,000	-	
			<b>Net Pension Liability</b>	-	Report this amount on Schedule 09.

Plans with Net Pension Assets	Employer Contributions	Allocation Percentage*	DRS-Schedule of Collective Pension Amounts - 2022	Ending Balance 12/31/2022	
PERS 2/3			(3,708,781,000)	-	
SERS 2/3			(268,650,000)	-	
Public Safety ERS 2			(71,500,000)	-	
TRS 2/3			(196,786,000)	-	
LEOFF 1			(2,868,613,000)	-	
LEOFF 2			(2,717,698,000)	-	
			<b>Net Pension Assets</b>	-	Do <b>NOT</b> report assets on Schedule 09. Do not net with pension liabilities.

Plans with Net Pension Liabilities	Employer Contributions	Allocation Percentage*	DRS-Schedule of Collective Pension Amounts - 2021	Ending Balance 12/31/2021	
PERS 1			1,221,234,000	-	
PERS 1 UAAL (combine with PERS 1 for reporting)			1,221,234,000	-	
TRS 1			673,298,000	-	
TRS 1 UAAL (combine with TRS 1 for reporting)			673,298,000	-	
			<b>Net Pension Liability</b>	-	Report this amount on Schedule 09.

Plans with Net Pension Assets	Employer Contributions	Allocation Percentage*	DRS-Schedule of Collective Pension Amounts - 2021	Ending Balance 12/31/2021
PERS 2/3			(9,961,609,000)	
SERS 2/3			(1,073,697,000)	
Public Safety ERS 2			(229,739,000)	-
TRS 2/3			(2,748,807,000)	
LEOFF 1			(3,425,562,000)	-
LEOFF 2			(5,808,414,000)	-
			<b>Net Pension Assets</b>	-

Do **NOT** report assets on Schedule 09. Do not net with pension liabilities.

Plans with Net Pension Liabilities	Employer Contributions	Allocation Percentage*	DRS-Schedule of Collective Pension Amounts - 2020	Ending Balance 12/31/2020
PERS 1			3,530,540,000	-
PERS 1 UAAL (combine with PERS 1 for reporting)			3,530,540,000	-
PERS 2/3			1,278,943,000	-
SERS 2/3			531,964,000	-
TRS 1			2,408,786,000	-
TRS 1 UAAL (combine with TRS 1 for reporting)			2,408,786,000	-
TRS 2/3			1,535,981,000	-
			<b>Net Pension Liability</b>	-

Report this amount on Schedule 09.

Plans with Net Pension Assets	Employer Contributions	Allocation Percentage*	DRS-Schedule of Collective Pension Amounts - 2020	Ending Balance 12/31/2020
Public Safety ERS 2			(13,760,000)	-
LEOFF 1			(1,888,509,000)	-
LEOFF 2			(2,039,854,000)	-
			<b>Net Pension Assets</b>	-

Do **NOT** report assets on Schedule 09. Do not net with pension liabilities.

Plans with Net Pension Liabilities	Employer Contributions	Allocation Percentage*	DRS-Schedule of Collective Pension Amounts - 2019	Ending Balance 12/31/2019
PERS 1			3,845,355,000	-
PERS 1 UAAL (combine with PERS 1 for reporting)			3,845,355,000	-
PERS 2/3			971,340,000	-

SERS 2/3			234,498,000	-	
TRS 1			2,475,803,000	-	
TRS 1 UAAL (combine with TRS 1 for reporting)			2,475,803,000	-	
TRS 2/3			602,534,000	-	
			<b>Net Pension Liability</b>	-	Report this amount on Schedule 09.

Plans with Net Pension Assets	Employer Contributions	Allocation Percentage*	DRS-Schedule of Collective Pension Amounts - 2019	Ending Balance 12/31/2019	
Public Safety ERS 2			(13,004,000)		
LEOFF 1			(1,976,611,000)	-	
LEOFF 2			(2,316,693,000)	-	
			<b>Net Pension Assets</b>	-	Do <b>NOT</b> report assets on Schedule 09. Do not net with pension liabilities.

Plans with Net Pension Liabilities	Employer Contributions	Allocation Percentage*	DRS-Schedule of Collective Pension Amounts - 2018	Ending Balance 12/31/2018	
PERS 1			4,466,034,000	-	
PERS 1 UAAL (combine with PERS 1 for reporting)			4,466,034,000	-	
PERS 2/3			1,707,411,000	-	
Public Safety ERS 2			1,239,000	-	
SERS 2/3			299,062,000	-	
TRS 1			2,920,592,000	-	
TRS 1 UAAL (combine with TRS 1 for reporting)			2,920,592,000	-	
TRS 2/3			450,114,000	-	
		0.00	<b>Net Pension Liability</b>	-	Report this amount on Schedule 09.

Plans with Net Pension Assets	Employer Contributions	Allocation Percentage*	DRS-Schedule of Collective Pension Amounts - 2018	Ending Balance 12/31/2018	
LEOFF 1			(1,815,502,000)	-	
LEOFF 2			(2,030,218,000)	-	
			<b>Net Pension Assets</b>	-	Do <b>NOT</b> report assets on Schedule 09. Do not net with pension liabilities.

Plans with Net Pension Liabilities	Employer Contributions	Allocation Percentage	DRS-Schedule of Collective Pension Amounts - 2017	Ending Balance 12/31/2017	
PERS 1			4,745,078,000	-	

PERS 1 UAAL (combine with PERS 1 for reporting)			4,745,078,000	-	
PERS 2/3			3,474,522,000	-	
Public Safety ERS 2			19,593,000	-	
SERS 2/3			493,475,000	-	
TRS 1			3,023,268,000	-	
TRS 1 UAAL (combine with TRS 1 for reporting)			3,023,268,000	-	
TRS 2/3			922,943,000	-	
			<b>Net Pension Liability</b>	-	Report this amount on Schedule 09.
<b>Plans with Net Pension Assets</b>	<b>Employer Contributions</b>	<b>Allocation Percentage</b>	<b>DRS-Schedule of Collective Pension Amounts - 2017</b>	<b>Ending Balance 12/31/2017</b>	
LEOFF 1			(1,517,220,000)	-	
LEOFF 2			(1,387,676,000)	-	
			<b>Net Pension Assets</b>	-	Do <b>NOT</b> report assets on Schedule 09. Do not net with pension liabilities.

<b>Plans with Net Pension Liabilities</b>	<b>Employer Contributions</b>	<b>Allocation Percentage</b>	<b>DRS-Schedule of Collective Pension Amounts - 2016</b>	<b>Ending Balance 12/31/2016</b>	
PERS 1			5,370,471,000	-	
PERS 1 UAAL (combine with PERS 1 for reporting)			5,370,471,000	-	
PERS 2/3			5,034,921,000	-	
Public Safety ERS 2			42,498,000	-	
SERS 2/3			656,767,000	-	
TRS 1			3,414,237,000	-	
TRS 1 UAAL (combine with TRS 1 for reporting)			3,414,237,000	-	
TRS 2/3			1,373,297,000	-	
			<b>Net Pension Liability</b>	-	Report this amount on Schedule 09.
<b>Plans with Net Pension Assets</b>	<b>Employer Contributions</b>	<b>Allocation Percentage</b>	<b>DRS-Schedule of Collective Pension Amounts - 2016</b>	<b>Ending Balance 12/31/2016</b>	
LEOFF 1			(1,030,286,000)	-	
LEOFF 2			(581,630,000)	-	
			<b>Net Pension Assets</b>	-	Do <b>NOT</b> report assets on Schedule 09. Do not net with pension liabilities.



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## **PUBLIC NOTICE** **REQUEST FOR BIDS**

The Port of Orcas (Eastsound Airport) is accepting bids for the following contracts:

1. Terminal Landscaping (6/1/26 - 5/31/27)
2. Janitorial Services (6/1/26 - 5/31/27)

*Contract subject to Prevailing Wage.  
Must be Licensed, Bonded, and Insured.*

Bid forms are available from the Port office (376-5285) or website at [www.portoforcas.com](http://www.portoforcas.com).

Submission deadline is 12:00 May 13, 2026, to be awarded NLT May 26, 2026.