PROFESSIONAL SERVICES AGREEMENT

This Agreement is entered into effective January 1, 2027, between the Port of Skamania County, a municipal corporation of the State of Washington, herein referred to as the "Port", and Monica Masco, of Arrowhead Accounting, Stevenson, State of Washington, herein called the "Contractor." In consideration of the mutual benefits and obligations set forth in the Agreement, the parties agree as follows:

1. The Contractor represents she has the knowledge, education, skills, abilities and experience which qualifies her to perform the services of Auditor of the Port of Skamania County, and desires to provide such services.

2. The Contractor shall provide auditor and financial services to the Port as directed by the Executive Director, and shall be directly responsible to the Executive Director.

3. The Executive Director will provide all work assignments, duties and responsibilities to the Contractor. Such services, duties and responsibilities of the Contractor will include, but are not limited to those described in the Scope of Work and Criteria attached as Exhibit 1 and incorporated herein.

4. In consideration of the Contractor's performance of the duties set forth herein, the Port shall pay for services performed on an hourly basis per the rate schedule attached as Exhibit 2 and incorporated herein. Such payment shall be made within 21 days of receipt of a written invoice detailing the hours of service and a brief description of services. The Port will also reimburse the Contractor for mileage at the current federal standard mileage rate for travel authorized by the Port. The Contractor will not bill the Port for mileage while traveling to and from the Port office.

5. The Contractor shall coordinate hours worked each month with the Executive Director. Auditing hours, except the specific task hours outlined in the scope of work, shall not exceed 20 each month without prior express authorization from the Executive Director.

6. Payment for training for the Contractor may be approved by the Executive Director when such training is directly related the Port District financial business; such as the Washington Public Port's Finance and Administration Committee Seminar or similar.

7. The Contractor shall attend the monthly regularly scheduled meeting of the Board of Port Commissioners, at the Executive Director's request, for the purposes of presenting a current "Port Financial Status" report. Such meetings are scheduled for the third Monday of each month at 11am, at the Port Offices, 212 S.W. Cascade Avenue, Stevenson, Washington.

8. This Agreement cannot be transferred or assigned by the Contractor without the express and prior written consent of the Port.

9. The Contractor accepts she may become aware of privileged or confidential information pertaining to Port matters. As in the course of her regular Auditing duties, the Contractor will treat all information received as personal and confidential to the Port, without exception.

10. This Agreement may be terminated without cause at any time by either the Contractor or the Port without prejudice.

11. Contractor acknowledges and understands that all intellectual property, files, data, computer software used in the performance of this Contract is, and shall remain, the property of the Port of Skamania County. Contractor agrees to keep the Executive Director informed of all passwords for Port computers and files relating to the performance of this Contract.

12. Contractor shall be responsible for creating and maintaining appropriate backup files, and shall maintain all off-site backup files in a secure place. Contractor hereby indemnifies and holds harmless the Port against any liability resulting from the loss or theft of off-site backup files.

13. All original documents, both electronic and printed, pertaining to the Port will be maintained at the Port offices. As required by the statutes, copies of work papers generated by the Contractor, and other related documents will be kept at the Contractor's office for the period of time required by the Washington State statutes relating to document retention. These documents will be treated as personal and confidential to the Port of Skamania County.

14. The Port and the Contractor agree that this agreement has been entered into with the expressed intent that it establishes that the Contractor is an independent contractor with respect to the Port. The Contractor represents that her business is registered with the Washington State Department of Revenue. The Contractor holds herself out to the public as being in business with respect to the rendition of services. The Contractor represents that she files a statement of business income and expenses for federal income tax purposes.

15. In the event of a dispute under this agreement, the prevailing party shall be entitled to its reasonable attorney fees at trial and on appeal. Venue shall be in Skamania County, WA.

This Agreement shall take effect January 1, 2027 and shall terminate on December 31, 2027, unless extended upon written agreement of both parties.

Dated this _____ day of December, 2026

CONTRACTOR:

Monica Masco, Arrowhead Accounting

PORT OF SKAMANIA COUNTY

Pat Albaugh, Executive Director

Exhibit 2

Hourly Rate / Fee Structure as of January 2025 (first rate change since 2015)

Bookkeeping/Accounting	$75
Auditing	$75

Note: Time will be billed in ½ hour increments.

Exhibit 1

Port of Skamania County
Scope of Work and Criteria

AUDITOR

Reports to: Executive Director

The Auditor of the Port of Skamania County works at the direction of, and is accountable to, the Executive Director.

Job Summary and Purpose

The Auditor shall provide Port Auditor and Financial Management Services as directed by the Executive Director, and is responsible for assuring that the Port of Skamania County fiscal practices are conducted in a prudent and lawful manner appropriate for a Port District and in support of the Port mission. The Auditor is expected to exercise judgment and work independently, referring all issues and concerns to the Executive Director.

Scope of Work

The duties and responsibilities may include, but are not limited to, the following tasks listed in the table below. The hours required to perform each task are to be billed on a per hour basis. The total hours per unit listed below are not to be exceeded without prior and express authorization from the Executive Director.

Tasks	Estimated
Review and sign all Vouchers prepared by the Port, verifying accuracy in fiscal recording; Review monthly fiscal accounting and cash flow to assure accuracy in record keeping and accountability of funds; Provide financial oversight and management for fiscal matters; Present a monthly report of the Port's financial standing to the Executive Director, and at the Board of Port Commissioners meetings held on the third Monday of each month at 11:00 a.m.; Other duties as assigned by the Executive Director	8 hours per month
Assist with the preparation of the Annual Fiscal Report for the Port District in compliance with Port needs and regulatory requirements	15 hours per task
Prepare documents needed by the Washington State auditor for the Port's Bi-annual Audit	20 hours per task
Assist with the preparation of the annual Port District budget	15 hours per task
Attend financial training/seminar as needed	10 hours per task

Work Contacts

In-house working contacts include the Port staff and commissioners, and the Executive Director.

Outside the Port, contacts may include the Skamania County Treasurer, peers from other Port Districts, Port Auditors from both the State and Federal government, State Department of Revenue and Labor and Industries, staff of the Washington Public Ports Association, tenants, customers, service agency representatives, and the general public.

Direction Given to Others

The Auditor will provide oversight and administrative direction to the Accounting Manager regarding financial and fiscal matters.

Criteria

The Auditor is expected to have formal educational training and relevant years of experience sufficient to provide the expertise required of a Port Auditor of a public Port District in the State of Washington. Proficiency with Excel, Business Works and Word are required. Required skills include excellent written and oral communication, financial management, personnel management, mathematics, General Accepted Accounting Principals, and fiscal management.

The Auditor shall be an individual/firm with the ability to handle sensitive situations, a high degree of integrity and trustworthiness, and the ability to work well under pressure.