

**Port Ludlow Drainage District  
Board of Commissioners' Meeting #0331**

**Agenda**

**November 14, 2024 at 10:00 AM**

**ZOOM and In Person Meeting**

**Beach Club, 121 Marina View Drive, Gallery Room, Port Ludlow WA 98365**

**Join Zoom Meeting**

<https://us06web.zoom.us/j/85899487210?pwd=8ZvPEGhOINmkX04ML7pCgmn4znPrHA.1>

<b>Meeting ID</b>	<b>858 9948 7210</b>
<b>Passcode</b>	<b>910600</b>

**Topic: PORT LUDLOW DRAINAGE REGULAR BUSINESS MEETING**

**For Telephone Audio-only:** Dial 1 (253) 215-8782 and use the Meeting ID and Passcode above. This option will allow you to listen to the meeting live on your telephone. **If you wish to provide public comment press \*9 to “raise your hand”.** Participation will be up to the Chair of the meeting.

**If you do not have access to a phone, please email [commish@pldd.org](mailto:commish@pldd.org) or [districtadmin@pldd.org](mailto:districtadmin@pldd.org) for help joining the meeting.**

- 1. Call to Order**
- 2. Roll Call**
- 3. Commissioner Communications**  
Review of any communications by the commissioners.
- 4. Public Comment**  
The public comment period allows members of the public to comment, limited to three minutes each, on any items not specifically listed on the Agenda or items listed on the Consent Agenda. Prior to any public comment, members of the public must first be recognized by the Chair or the designated Chair of the meeting, and

are not permitted to disrupt, disturb, or otherwise impede the orderly conduct and fair progress of the Commission's meeting.

## **5. Consent Agenda**

Items 5.a and 5.b, listed below on the consent agenda have been distributed to the Commissioners in advance for study and will be enacted by one motion. If separate discussion is desired on an item, that item may be removed from the Consent Agenda and placed on the Regular Agenda, at a specific time, at the request of any of the Commissioners.

**Consent Action:** *Approve a motion to accept the Consent Agenda as presented.*

### **5.a. Minutes October 10, 2024 #0330.**

**5.b. Voucher Summary:** voucher numbers 24-114 through 24-124 for a total of \$9176.22, payroll of \$1,118.92, \$0.00 supplies, and \$8,057.27 services.

## **6. New Business**

### **6.a. Resolution 2024-001 A resolution to approve the Port Ludlow Drainage District 2025 Annual Budget**

Recommended Action: Review and approve Resolution 2024-001 to adopt the 2025 budget.

### **6.b. Letter of Engagement for service in 2025 from Falge Bookkeeping**

**Recommended Action:** review letter of engagement and approval.

### **6.c. Review meeting set ups, minutes, and Zoom vs GoTo Meetings**

**Recommended Action:** reviewing different styles of minutes, recorded meetings, etc.

## **7. Old Business**

### **7.a Resolute Lane Greenbelt Open Ditch Discharge**

**Recommended action:** review the project with information from Gray and Osborn and Yard Dogs.

### **7.b Enduris Insurance Property Inventory Schedule**

**Recommended action:** Discuss any updates on the Enduris property inventory schedule.

### **7.c. Comprehensive Plan**

**Recommend Action:** review any comments from Gray and Osborn and Commissioner Mountain on the scope of any updates to the plan.

### **8. Reports:**

#### **8.a. Financial Reports:**

**Recommended Action:** The Commissioners will review the District monthly reports on financial activities.

**9. Signing of the Documents** will be done via Adobe E-Sign within 5 business days of the approval as provided for in Resolutions 2020-01 and 2020-02.

**10. Meeting Adjournment.**

## Port Ludlow Drainage District (PLDD)

**DRAFT** October 10, 2024

### Board of Commissioners Meeting #0330

### Zoom/In Person Meeting Minutes

- 1. CALL TO ORDER:** Chair Cole called the regularly scheduled meeting to order at 10:00 a.m.
- 2. ROLL CALL:** Commissioner 1, Chair, Dean Cole and Commissioner 3 Michael Nilssen were present along with Leigh Christianson, District Administrative Coordinator. Commissioner Ron Mountain was not present due to a family emergency. Kerri Sidebottom, Consulting Engineer at Gray & Osborne was also present.
- 3. Public Comments:**

**Public Hearing for 2025 Budget:** no public were in attendance in person or via Zoom, however an email was received on 10/2/2024 from Katie Smith regarding the District's public notice of the hearing. Commissioner Nilssen states that per RCW 85.38.170 the district's obligations to inform the rate payers of the new rates had been met. Per MRS, budget hearings for districts such as PLDD, notices are not necessarily required to be posted in local newspapers, however the district opted to post the public hearing in The Leader, the local newspaper, as has been done in the past. The 2025 budget is also posted on the PLDD website for the public to review. The district is requesting an \$80,000 annual assessment for 2025. The estimated total amount of the budget is \$104,400. That does not include a reserve of \$21,000 recommended by Gray and Osborne. The 2025 budget has increased \$10,000 from the 2024 budget, noting higher costs for administration and equipment. Commissioner Nilssen will be working with Falge Bookkeeping to produce more detailed budget reports for the prudent management of the district's assets.

No other comments by the commissioners or the public were heard regarding the 2025 budget.

#### 4. Commissioner Communications

Commissioner Nilssen noted that he responded to a request for a recommendation for Falge Bookkeeping from the Humane Society of Jefferson County.

He also noted that he and the board had failed to respond to Commissioner Mountain's request for additional training on the workings of the district. This

## PLDD 10/10/2024 Meeting # 0330

could be accomplished via phone calls or the district could schedule a special meeting.

**5. Agenda Approval:** Commissioner Nilssen moved to approve the agenda as presented. Commissioner Cole seconded and the motion carried.

**6. Consent Agenda:**

6a. minutes of 9/12/2024 were included for approval.

6.b Voucher Summary: numbers 24-097 through 24-109 totaling \$5,641.92 with \$1,235.73 for payroll, \$00.00 for supplies, and \$4,406.19 for services provided, and \$860.13 for Q3 payroll taxes.

Commissioner Nilssen moved and Commissioner Cole seconded to approve, motion carried.

**New Business:**

**7.a Budget Approval**

The budget approval via Resolution 2024-001 is scheduled for November 14, 2024 at 10 am at this location.

**8. Old Business**

**8.a. 150 Resolute:**

It was determined that the repairs discussed were the responsibility of the district as it was reviewed in October 2023. The district is looking at performing a temporary fix and then determining if the issue was resolved after that or if there are other issues present, perhaps with the ground water or surface water. G&O recommends a 60 ft pipe with liner and Yard Dogs could do the project. No bids are required for projects under \$6,000. Commissioner Cole and Kerri recommend starting the project ASAP with Russ Lowry from Yard Dogs and to advise the homeowner of the intention to begin the work.

**8.b. Enduris Insurance and Property Inventory Schedule**

Commissioner Cole reported that the property inventory mainly includes chain link fencing, two diffusers and small bridges. Joe Davis at Enduris noted a 5% increase annually to the property for a \$47,000 valuation. They recommended a walkthrough of assets with the commissioners and Enduris' risk manager. Other districts experienced a 20% increase. PLDD has never filed any claims with Enduris. The commissioners will get a bid to replace the chain link fence and ask Kerri for the cost of replacement of the diffusers.

**8.c. Comp Plan**

It is tabled for an additional month when Commissioner Mountain returns. Kerri stated she could get all the background information to the commissioners for review. It was suggested that during 2025, each monthly meeting would include a review of each section of the plan, and that should take about 9 months. This could be beyond Kerri’s scope of work so this work would be a separately billed project. Having an updated Comprehensive Plan would guide the district toward future projects and be able to anticipate their costs.

**9. Reports:**

**9.a. Financial Reports:**

The financials were reviewed. Commissioner Nilssen reported that he did an audit of the financial statements and noted that some of the payments were not assigned to the correct line items. He will work with Falge Bookkeeping to fine tune the reports to make them more transparent. He noted that worker’s comp rates have been proposed to increase 3.8% for 2025.

**10. Signing of the Documents will be done via Adobe E-Sign within 5 business days of the approval as provided for in Resolutions 2020-01 and 2020-02**

The September minutes were approved along with this month’s vouchers as presented.

**MEETING ADJOURNMENT:**

**MOTION:** Commissioner Cole moved to adjourn the meeting at 11:51 pm, Commissioner Nilssen seconded. All approved.

Commissioner 1, Ron Mountain \_\_\_\_\_ Date \_\_\_\_\_

Commissioner 2, Dean Cole, Chair \_\_\_\_\_ Date \_\_\_\_\_

Commissioner 3, Michael Nilssen, Vice Chair \_\_\_\_\_ Date \_\_\_\_\_

*The Port Ludlow Drainage District (PLDD) posts minutes and meeting recordings on its website.*

A	B	C	D	E	F	G	H	I	J	K	L
HDR	DUE DATE	INVOICE DATE	INVOICE NUMBER	VENDOR NUMBER	REMIT NUMBER	VENDOR NAME	DESCRIPTION	INVOICE TOTAL	ORG CODE	OBJECT CODE	AMOUNT-DTL
1	11/18/2024	10/1/2024	V24-114		10069	O LEIGH CHRISTIANSON	OCT HOURS 30.5	885.38	69500589	589400	885.38
1	11/18/2024	10/1/2024	V24-115		9255	O DEAN COLE	OCT 10 REGULAR MEET	116.79	69500589	589400	116.79
1	11/18/2024	9/1/2024	V24-116		9228	O MICHAEL NILSSEN	OCT 10 REGULAR MEET	116.78	69500589	589400	116.78
1	11/18/2024	9/12/2024	V24-117		9228	O MICHAEL NILSSEN	REIMBURSE ADOBE	262.43	69500589	589400	262.43
1	11/18/2024	9/30/2024	4849-V24-118		9022	O FALGE BOOKKEEPING SERVICES	BOOKKEEPING SERVI	395.00	69500589	589400	395.00
1	11/18/2024	9/10/2024	24429-11-V24-119		3041	O GRAY AND OSBORNE	ENGINEERING SERVICES	1,483.47	69500589	589400	1,483.47
1	11/18/2024	10/9/2024	24429-10-V24-120		3041	O GRAY AND OSBORNE	ENGINEERING SERVICES	753.40	69500589	589400	753.40
1	11/18/2024	9/16/2024	10.10.24-V24-121		4574	O LUDLOW MAINTENANCE COMMISSIC	ROOM RENTAL	125.00	69500589	589400	125.00
1	11/18/2024	10/1/2024	1514-V24-122		7001	O SEA WING DESIGNS	WEBSITE/EMAIL	40.00	69500589	589400	40.00
1	11/18/2024	9/1/2024	202303-V24-123		8781	O YARD DOG LANDSCAPING INC	LANDSCAPING	1,979.91	69500589	589400	1,979.91
1	11/18/2024	9/23/2014	9095-V24-124		3857	O JEFFERSON COUNTY PUBLIC WORKS	RATE ASSESSMENT	3,018.06	69500589	589400	3,018.06

0

9,176.22

9,176.22

I, THE UNDERSIGNED BOARD OF COMMISSIONERS DO HEREBY CERTIFY UNDER PENALTY OF PERJURY THAT THE MATERIALS HAVE BEEN FURNISHED, THE SERVICES RENDERED OR THE LABOR PERFORMED AS DESCRIBED HEREIN, THAT ANY ADVANCE PAYMENT IS DUE AND PAYABLE PURSUANT TO A CONTRACT OR IS AVAILABLE AS AN OPTION FOR FULL OR PARTIAL FULFILLMENT OF A CONTRACTUAL OBLIGATION, AND THAT THE CLAIM IS A JUST, DUE AND UNPAID OBLIGATION AGAINST JEFFERSON COUNTY AND THAT I AM AUTHORIZED TO AUTHENTICATE AND CERTIFY TO SAID CLAIM.

TOTAL WARRANT AMOUNT: 9,176.22

MONTH 11/1/2024

CHAIRMAN, COMMISSIONER COLE

COMMISSIONER, MEMBER NILSSEN

# RESOLUTION #2024-01

Port Ludlow Drainage District  
Jefferson County, Washington  
P.O. Box 65261, Port Ludlow, WA 98365

## Approving the 2025 Annual Budget

**WHEREAS** the Port Ludlow Drainage District (PLDD) is a Special Purpose District formed under RCW 85.38 for the purpose of operating a drainage district in Jefferson County; and,

**WHEREAS** the PLDD under RCW 85.38.170 is required to prepare and approve an annual budget to be used by the Jefferson County legislative authority and treasurer to impose a special assessment to properties within the PLDD pursuant to its Assessment System Calculation Method, approved by the Jefferson County Board of Commissioners by ordinance 05-0819-24, on August 19, 2024; and,

**WHEREAS** the PLDD Commissioners have determined that it is in the best interests of the public and the properties served by PLDD to approve the 2025 budget, attached hereto as Exhibit A, and incorporate herein by this reference as presented in an Open Public Meetings held on October 10, 2024.

**NOW, THEREFORE, BE IT HEREBY RESOLVED**, that the PLDD Commissioners approve and adopt the 2025 budget presented in Exhibit A in the amount of \$104,400.00, with an assessment of \$80,000.00, for calendar year 2025.

**PASSED** at regularly scheduled meeting #0331 of the Port Ludlow Drainage District Board Commissioners on Thursday, November 14, 2024.

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Ronald Mountain, Commissioner 1

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Dean Cole, Chair, Commissioner 2

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Michael Nilssen, Commissioner 3



Surplus/Deficit from 2024 (estimated)	\$ 203,988
Investment Account + Interest (Account 010)	Included above
Cash Balance Forward	Included above
Capital Reserve + Interest (Account 040)	Included above
Assessment	\$ 80,000
Total Expenses	\$ 104,400
Estimated Year End Balance	\$ 179,588

Expenses		Rounded with 5% Contingency												
		Total	January	February	March	April	May	June	July	August	September	October	November	December
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Personnel</b>		\$ 20,510	\$ 20,510	\$ 1,554	\$ 1,554	\$ 1,554	\$ 1,554	\$ 1,554	\$ 1,554	\$ 1,554	\$ 1,554	\$ 1,987	\$ 1,987	\$ 1,554
5535210	Administrative Personnel	\$ 12,730	\$ 1,010	\$ 1,010	\$ 1,010	\$ 1,010	\$ 1,010	\$ 1,010	\$ 1,010	\$ 1,010	\$ 1,010	\$ 1,010	\$ 1,010	\$ 1,010
5535230	Commissioner Meetings/District Business	\$ 5,740	\$ 390	\$ 390	\$ 390	\$ 390	\$ 390	\$ 390	\$ 390	\$ 390	\$ 390	\$ 780	\$ 780	\$ 390
5535220	FWH & FICA	\$ 1,780	\$ 135	\$ 135	\$ 135	\$ 135	\$ 135	\$ 135	\$ 135	\$ 135	\$ 135	\$ 172	\$ 172	\$ 135
5535221	WA - ESD	\$ 260	\$ 19	\$ 19	\$ 19	\$ 19	\$ 19	\$ 19	\$ 19	\$ 19	\$ 19	\$ 25	\$ 25	\$ 19
<b>Field Expenses</b>		\$ 28,140	\$ 28,140	\$ 2,000	\$ 2,000	\$ 2,400	\$ 2,400	\$ 2,400	\$ 2,400	\$ 2,400	\$ 2,400	\$ 2,400	\$ 2,000	\$ 2,000
5535030	Misc Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5535040	Drainage Maintenance Operations	\$ 25,200	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	
5535018	Temporary Labor	\$ 2,940	\$ -	\$ -	\$ 400	\$ 400	\$ -	\$ 400	\$ -	\$ 400	\$ 400	\$ -	\$ -	\$ -
<b>Engineering</b>		\$ 19,530	\$ 19,530	\$ 1,550	\$ 1,550	\$ 1,550	\$ 1,550	\$ 1,550	\$ 1,550	\$ 1,550	\$ 1,550	\$ 1,550	\$ 1,550	\$ 1,550
5535140	General District Engineering including Meetings	\$ 14,490	\$ 1,150	\$ 1,150	\$ 1,150	\$ 1,150	\$ 1,150	\$ 1,150	\$ 1,150	\$ 1,150	\$ 1,150	\$ 1,150	\$ 1,150	\$ 1,150
5535141	Assessment Roll & Certification	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5535142	Project Review	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5535143	Unanticipated Engineering Costs	\$ 5,040	\$ 400	\$ 400	\$ 400	\$ 400	\$ 400	\$ 400	\$ 400	\$ 400	\$ 400	\$ 400	\$ 400	\$ 400
5594144	Engineering - Capital Projects	\$ 10,500	\$ -	\$ -	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000	\$ -	\$ -	\$ -
5535145	Miscellaneous Design Project	\$ 10,500	\$ -	\$ -	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ 5,000	\$ -	\$ -	\$ -	\$ -
<b>Commissioners Meeting, Mileage &amp; Expenses</b>		\$ 470	\$ 470	\$ -	\$ -	\$ 110	\$ -	\$ -	\$ 110	\$ -	\$ -	\$ 110	\$ -	\$ 110
5535340	Mileage/Travel Expense	\$ 470	\$ -	\$ -	\$ 110	\$ -	\$ -	\$ 110	\$ -	\$ -	\$ 110	\$ -	\$ 110	\$ 110
<b>Miscellaneous/Office Expenses</b>		\$ 12,140	\$ 12,140	\$ 715	\$ 225	\$ 325	\$ 615	\$ 325	\$ 185	\$ 715	\$ 6,725	\$ 455	\$ 745	\$ 325
5535341	Rent-LMC Room & Storage, PO BOX	\$ 2,040	\$ 140	\$ 140	\$ 140	\$ 140	\$ 140	\$ 140	\$ 140	\$ 140	\$ 140	\$ 270	\$ 270	\$ 140
5535342	Postage/Mailings	\$ 260	\$ 20	\$ 20	\$ 20	\$ 20	\$ 20	\$ 20	\$ 20	\$ 20	\$ 20	\$ 20	\$ 20	\$ 20
5535343	Advertising	\$ 420	\$ 40	\$ 40	\$ 40	\$ 40	\$ 40	\$ 40	\$ -	\$ 40	\$ 40	\$ 40	\$ 40	\$ -
5535331	Supplies	\$ 320	\$ 25	\$ 25	\$ 25	\$ 25	\$ 25	\$ 25	\$ 25	\$ 25	\$ 25	\$ 25	\$ 25	\$ 25
5535344	Insurance	\$ 6,830	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,500	\$ -	\$ -	\$ -
5535345	Web Site Maintenance & Renewal	\$ 1,640	\$ 390	\$ -	\$ -	\$ 390	\$ -	\$ -	\$ -	\$ 390	\$ -	\$ -	\$ 390	\$ -
5535346	Miscellaneous Filing/Recording Fee	\$ 630	\$ 100	\$ -	\$ 100	\$ -	\$ -	\$ 100	\$ -	\$ 100	\$ -	\$ 100	\$ -	\$ -
<b>Assessments/County Fees/Elections</b>		\$ 1,840	\$ -	\$ 1,240	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500	\$ -	\$ -
5535348	Election Cost - Jefferson County	\$ 530	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500	\$ -	\$ -
5535347	State Auditor	\$ 1,310	\$ -	\$ 1,240	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Loan Payments/Transfers to Reserve</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5591570	Replace Reserve moneys	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5592580	PWTF Loan Principal Repayment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Loan Interest	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Professional Services</b>		\$ 11,270	\$ 11,270	\$ 710	\$ 710	\$ 710	\$ 710	\$ 1,410	\$ 710	\$ 710	\$ 710	\$ 710	\$ 710	\$ 710
5535442	Budget Assistance	\$ 1,580	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,500	\$ -
5535443	Legal	\$ 3,910	\$ 310	\$ 310	\$ 310	\$ 310	\$ 310	\$ 310	\$ 310	\$ 310	\$ 310	\$ 310	\$ 310	\$ 310
5535444	Accounting Clerk	\$ 5,780	\$ 400	\$ 400	\$ 400	\$ 400	\$ 400	\$ 1,100	\$ 400	\$ 400	\$ 400	\$ 400	\$ 400	\$ 400
5535445	Recording Secretary	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>SubTotal Expenses</b>		\$ 104,400	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5585640	Capital Improvement Plan	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Unanticipated Storm Improvement Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5585641	Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ 104,400	\$ 6,855	\$ 7,643	\$ 12,231	\$ 7,170	\$ 7,601	\$ 6,834	\$ 7,275	\$ 13,586	\$ 12,823	\$ 7,867	\$ 6,446	\$ 6,414

**2025 BUDGET REQUEST  
JEFFERSON COUNTY**

**FUND 695: P L DRAINAGE DIST**

<b>Account Number</b>	<b>Name</b>	<b>2023 BUDGET</b>	<b>2024 BUDGET</b>	<b>2025 REQUEST</b>	
<b>Revenues</b>					
695001010.36800.00.0000	SPECIAL ASSESSMENT REVENUE	70,000	70,000	80,000	
695001010.36111.00.0000	INVESTMENT INTEREST			-	
695001040.36111.00.0000	INVESTMENT INTEREST			-	
<b>Total Revenues</b>		<b>70,000</b>	<b>70,000</b>	<b>80,000</b>	
<b>Expenditures</b>					
<b>Old Account Numbers</b>	<b>New Account numbers</b>	<b>Description</b>			
695001010.53120.78.0010	5591570	PWTF LOAN PAYMENT	-	-	-
695001010.53120.82.0000	5592580	INTEREST ON LOAN REPAYMENT	-	-	-
695001010.53150.10.0010	5535210	ADMISTRATIVE PERSONNEL	12,040	12,730	12,730
695001010.53150.10.0020	5535230	COMMISSIONER MEETINGS	5,830	6,150	5,740
695001010.53150.20.0010	5535220	FWH & FICA	1,490	1,570	1,780
695001010.53150.20.0020	5535221	WA-L&I/ESD	410	420	260
695001010.53150.31.0020	5535331	OFFICE SUPPLIES	1,080	1,510	320
695001010.53150.31.0030	5535040	FIELD EXP-DRAINAGE MAINT OPER	23,760	25,200	25,200
695001010.53150.31.0031	5535018	FIELD TEMPORARY LABOR	2,650	2,800	2,940
695001010.53150.41.0010	5535140	ENGINEERING - GENERAL DISTRICT	12,980	13,860	14,490
695001010.53150.41.0015	5535145	ENGINEERING-CAPITAL PROJECTS	10,500	10,500	10,500
695001010.53150.41.0025	5594144	FOSTER LANE ENGINEERING	-	-	-
695001010.53150.41.0020	5535442	ENGINEERING- BUDGET ASSISTANCE	4,200	1,580	1,580
695001010.53150.41.0030	5535141	ASSESSMENT ROLL PREPARATION	1,090	1,780	-
695001010.53150.41.0050	5535142	PROJECT REVIEW	-	-	-
695001010.53150.41.0060	5535143	UNATICP. ENGINEERING COSTS	4,790	5,040	5,040
695001010.53150.41.0100	5535443	LEGAL	9,270	3,910	3,910
695001010.53150.41.0150	5535444	PROF. SERVICES - CLERK	3,600	4,290	5,780
695001010.53150.41.0160	5535445	RECORDING SECRETARY	-	-	-
695001010.53150.42.0010	5535342	POSTAGE	210	900	260
695001010.53150.43.0010	5535340	COMMISSIONER TRAVEL EXPENSE	420	470	470
695001010.53150.44.0000	5535343	ADVERTISING	190	420	420
695001010.53150.45.0010	5535341	RENT	2,470	3,010	2,040
695001010.53150.46.0000	5535344	INSURANCE	5,780	6,070	6,830
695001010.53150.47.0000	5535345	WEB SITE RENEWAL	3,660	1,640	1,640
695001010.53150.48.0040	5535347	STATE AUDITOR	1,260	1,310	1,310
695001010.53150.49.0000	5535346	MISCELLANEOUS	210	530	630
695001010.53150.48.0020	5535348	ELECTION COSTS	-	42,000	530
695001010.59431.60.0000	5585641	CAPITAL OUTLAY	-	-	-
695001010.59431.60.0020		WWTP DITCH IMPROVEMENTS	-	-	-
695001040.58810.00.0000	5585640	PRIOR PERIOD CORRECTION	-	-	-
<b>Total Expenditures</b>		<b>107,890</b>	<b>147,690</b>	<b>104,400</b>	



October 21, 2024

Commissioner Michael Nilssen  
 Port Ludlow Drainage District (PLDD)  
 P.O. Box 65621  
 Port Ludlow, WA 98365

Dear Mike,

We appreciate the opportunity of providing you a proposal for Bookkeeping Services. To ensure a complete understanding between us, this letter will describe the scope and limitations of the services we will provide for you. Ben Falge and Tristan Hefley will be the contact people for this engagement.

**What We'll Do**

General Bookkeeping Services to include: regular payroll preparation; all quarterly payroll filings; annual payroll filings, including Form 940 and Forms W-2 and W-3; annual contractor filing, including Forms 1099 and 1096; recording in dummy Quickbooks checking account of expenses paid on behalf of the Port Ludlow Drainage District by the Jefferson County Auditor; monthly reporting on expenses as requested.

**What We Won't Do**

We will make no attempt to adjust the records to reflect generally accepted accounting principles (GAAP). We will make no audit or other verification of the data you submit. We may provide reports which contain portions of financial information; these reports are for internal management use only. We will not provide any financial statements (other than those used for internal management purposes and subject to interpretation by your CPA or tax professional for tax purposes) and will not perform any compilation, review or audit of any of the financial information. We do not at any time provide legal services of any type. We have not been requested to discover errors, misrepresentations, fraud, illegal acts, or theft, and therefore, have not included any procedures designed or intended to discover such acts, and you agree we have no responsibility to do so.

**What We Need from You**

In order to complete the service, we will need to obtain information on a timely and periodic basis from your organization. This information includes payroll timesheets, voucher summaries, account trial balance report (sent by the State on PLDD behalf), checks for quarterly payroll tax payments, additional information as requested.

**When We'll Do It**

This engagement is made on an annual, pro-rated flat monthly fee basis.

**Fees**

Our fee for these services will be a flat monthly fee of \$395. Additional requirements beyond the scope of services in this letter will be billed at \$75.00 per hour for bookkeeping, and \$105.00 per hour for tax or business consulting. We are pleased to have you as a client and hope this will begin a long and pleasant association. Please date and sign a copy of this letter and return it to us to acknowledge your agreement with the terms of this engagement.

Sincerely yours,

Ben Falge  
 Falge Financial, Inc.

Acknowledged:

\_\_\_\_\_  
 Signature

\_\_\_\_\_  
 Date