

08/09/22

Accrual Basis

Port Ludlow Drainage District  
**Statement of Financial Income & Expense Budget Performance**  
 July 2022

|  | Jul 22   | Budget   | \$ Over Budget | Jan - Jul 22 | YTD Budget | \$ Over Budget | Annual Budget |
|--|----------|----------|----------------|--------------|------------|----------------|---------------|
| <b>Ordinary Income/Expense</b>                     |          |          |                |              |            |                |               |
| <b>Income</b>                                      |          |          |                |              |            |                |               |
| 361.11 · Investment Interest                       | 202.35   |          |                | 515.06       |            |                |               |
| 368.00 · Special Assessment Capital (SA)           | 146.12   |          |                | 33,680.97    |            |                |               |
| <b>Total Income</b>                                | 348.47   |          |                | 34,196.03    |            |                |               |
| <b>Gross Profit</b>                                | 348.47   |          |                | 34,196.03    |            |                |               |
| <b>Expense</b>                                     |          |          |                |              |            |                |               |
| <b>5000 · Personnel</b>                            |          |          |                |              |            |                |               |
| 10.0010 · Administrative Personnel                 | 569.25   | 759.00   | -189.75        | 4,026.82     | 5,313.00   | -1,286.18      | 9,108.00      |
| 10.0020 · Commissioner Meetings/District           | 370.00   | 0.00     | 370.00         | 1,935.98     | 2,220.00   | -284.02        | 4,440.00      |
| <b>20.0010 · Federal Taxes</b>                     |          |          |                |              |            |                |               |
| FICA Expense                                       | 71.85    |          |                | 456.15       |            |                |               |
| FUTA Expense                                       | 5.63     |          |                | -18.46       |            |                |               |
| 20.0010 · Federal Taxes - Other                    | 0.00     | 63.00    | -63.00         | 0.00         | 626.00     | -626.00        | 1,125.00      |
| <b>Total 20.0010 · Federal Taxes</b>               | 77.48    | 63.00    | 14.48          | 437.69       | 626.00     | -188.31        | 1,125.00      |
| <b>20.0020 · State Taxes</b>                       |          |          |                |              |            |                |               |
| L&I Expense  | 2.82     |          |                | 19.82        |            |                |               |
| SUTA Expense                                       | 0.04     |          |                | 0.12         |            |                |               |
| WAPFML Expense                                     | 0.00     |          |                | 15.98        |            |                |               |
| 20.0020 · State Taxes - Other                      | 0.00     | 17.00    | -17.00         | 0.00         | 169.00     | -169.00        | 304.00        |
| <b>Total 20.0020 · State Taxes</b>                 | 2.86     | 17.00    | -14.14         | 35.92        | 169.00     | -133.08        | 304.00        |
| <b>Total 5000 · Personnel</b>                      | 1,019.59 | 839.00   | 180.59         | 6,436.41     | 8,328.00   | -1,891.59      | 14,977.00     |
| <b>5001 · Field Expenses</b>                       |          |          |                |              |            |                |               |
| 31.0020 · Temporary Labor                          | 1,182.58 | 360.00   | 822.58         | 1,182.58     | 1,800.00   | -617.42        | 2,520.00      |
| 31.0030 · Drainage Maintenance Operation           | 1,829.02 | 1,830.00 | -0.98          | 10,973.14    | 12,810.00  | -1,836.86      | 21,960.00     |
| <b>Total 5001 · Field Expenses</b>                 | 3,011.60 | 2,190.00 | 821.60         | 12,155.72    | 14,610.00  | -2,454.28      | 24,480.00     |
| <b>5002 · Engineering</b>                          |          |          |                |              |            |                |               |
| 41.0010 · General District Engineering             | 736.96   | 1,030.00 | -293.04        | 4,741.86     | 7,210.00   | -2,468.14      | 12,360.00     |
| 41.0030 · Assessment Roll & Certification          | 0.00     | 0.00     | 0.00           | 0.00         | 0.00       | 0.00           | 1,030.00      |
| 41.0050 · Project Review                           | 0.00     | 0.00     | 0.00           | 0.00         | 0.00       | 0.00           | 0.00          |
| 41.0060 · Unanticipated Engineering Costs          | 0.00     | 380.00   | -380.00        | 0.00         | 2,660.00   | -2,660.00      | 4,560.00      |
| <b>Total 5002 · Engineering</b>                    | 736.96   | 1,410.00 | -673.04        | 4,741.86     | 9,870.00   | -5,128.14      | 17,950.00     |
| <b>5003 · Engineering - Capital Projects</b>       |          |          |                |              |            |                |               |
| 41.0015 · Miscellaneous Design Project             | 0.00     | 0.00     | 0.00           | 0.00         | 5,000.00   | -5,000.00      | 10,000.00     |
| <b>Total 5003 · Engineering - Capital Projects</b> | 0.00     | 0.00     | 0.00           | 0.00         | 5,000.00   | -5,000.00      | 10,000.00     |

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|   | Jul 22           | Budget           | \$ Over Budget   | Jan - Jul 22     | YTD Budget        | \$ Over Budget    | Annual Budget      |
|---|------------------|------------------|------------------|------------------|-------------------|-------------------|--------------------|
| <b>5004 · Commissioners Mileage &amp; Expense</b>       |                  |                  |                  |                  |                   |                   |                    |
| 43.0010 · Commissioner Mileage/Travel Exp               | 0.00             | 0.00             | 0.00             | 125.00           | 200.00            | -75.00            | 400.00             |
| <b>Total 5004 · Commissioners Mileage &amp; Expense</b> | <b>0.00</b>      | <b>0.00</b>      | <b>0.00</b>      | <b>125.00</b>    | <b>200.00</b>     | <b>-75.00</b>     | <b>400.00</b>      |
| <b>5005 · Miscellaneous/Office Expenses</b>             |                  |                  |                  |                  |                   |                   |                    |
| 31.002B · Supplies                                      | 0.00             |                  |                  | 592.22           |                   |                   |                    |
| 42.0010 · Postage/Mailings                              | 0.00             | 15.00            | -15.00           | 0.00             | 105.00            | -105.00           | 180.00             |
| 44.0000 · Advertising                                   | 0.00             | 15.00            | -15.00           | 0.00             | 105.00            | -105.00           | 180.00             |
| 45.0010 · Rent  | 0.00             | 600.00           | -600.00          | 810.60           | 600.00            | 210.60            | 600.00             |
| 46.0000 · Insurance                                     | 0.00             | 0.00             | 0.00             | 0.00             | 0.00              | 0.00              | 5,170.00           |
| 47.0000 · Website Maint. & Renewal                      | 0.00             | 370.00           | -370.00          | 720.00           | 1,110.00          | -390.00           | 1,480.00           |
| 49.0000 · Misc. Filing/Recording Fee                    | 0.00             | 100.00           | -100.00          | 0.00             | 200.00            | -200.00           | 200.00             |
| <b>Total 5005 · Miscellaneous/Office Expenses</b>       | <b>0.00</b>      | <b>1,100.00</b>  | <b>-1,100.00</b> | <b>2,122.82</b>  | <b>2,120.00</b>   | <b>2.82</b>       | <b>7,810.00</b>    |
| <b>5006 · Assessments/County Fees/Electio</b>           |                  |                  |                  |                  |                   |                   |                    |
| 48.0040 · State Auditor                                 | 0.00             | 0.00             | 0.00             | 0.00             | 1,200.00          | -1,200.00         | 1,200.00           |
| 51.0020 · Election Cost - Jeff. County                  | 0.00             | 0.00             | 0.00             | 299.63           | 11,000.00         | -10,700.37        | 11,000.00          |
| <b>Total 5006 · Assessments/County Fees/Electio</b>     | <b>0.00</b>      | <b>0.00</b>      | <b>0.00</b>      | <b>299.63</b>    | <b>12,200.00</b>  | <b>-11,900.37</b> | <b>12,200.00</b>   |
| <b>5008 · Professional Services</b>                     |                  |                  |                  |                  |                   |                   |                    |
| 41.0020 · Budget Asssitance                             | 0.00             | 0.00             | 0.00             | 0.00             | 0.00              | 0.00              | 4,000.00           |
| 41.0100 · Legal   | 0.00             | 735.00           | -735.00          | 1,065.20         | 5,145.00          | -4,079.80         | 8,820.00           |
| 41.0150 · Accounting Clerk                              | 423.00           | 260.00           | 163.00           | 2,149.00         | 1,820.00          | 329.00            | 3,120.00           |
| 41.0160 · Recording Secretary                           | 0.00             | 0.00             | 0.00             | 0.00             | 0.00              | 0.00              | 0.00               |
| <b>Total 5008 · Professional Services</b>               | <b>423.00</b>    | <b>995.00</b>    | <b>-572.00</b>   | <b>3,214.20</b>  | <b>6,965.00</b>   | <b>-3,750.80</b>  | <b>15,940.00</b>   |
| <b>Total Expense</b>                                    | <b>5,191.15</b>  | <b>6,534.00</b>  | <b>-1,342.85</b> | <b>29,095.64</b> | <b>59,293.00</b>  | <b>-30,197.36</b> | <b>103,757.00</b>  |
| <b>Net Ordinary Income</b>                              | <b>-4,842.68</b> | <b>-6,534.00</b> | <b>1,691.32</b>  | <b>5,100.39</b>  | <b>-59,293.00</b> | <b>64,393.39</b>  | <b>-103,757.00</b> |
| <b>Net Income</b>                                       | <b>-4,842.68</b> | <b>-6,534.00</b> | <b>1,691.32</b>  | <b>5,100.39</b>  | <b>-59,293.00</b> | <b>64,393.39</b>  | <b>-103,757.00</b> |