

Report of Differences
For January 2025
Port Ludlow Drainage District

	January	February	March	April	May	June	July	August	September	October	November	December
Disbursements per County	\$ 5,495.12	\$ 9,133.61										
Payroll Taxes paid from prior quarter	\$ (649.67)	\$ -										
Disbursements for month	\$ 4,845.45	\$ 9,133.61										
Total Expenses from Activities Report	\$ 5,248.30	\$ 9,381.16										
Difference	\$ (402.85)	\$ (247.55)										
Employee Taxes Accrued	\$ 166.50	\$ 131.75										
Employer Taxes Accrued	\$ 145.23	\$ 115.80										
Total Tax Accrued	\$ 311.73	\$ 247.55										
Difference after Payroll Taxes	\$ (91.12)	\$ 0.00										

1) January Difference of \$91.12 is due to accidentally double withholding from the District Admin's paycheck for a 2024 paycheck overpayment.

Port Ludlow Drainage District
Statement of Financial Income & Expense to Budget Performance
January 1-February 28, 2025

Distribution account	February 2025			Total		
	Actual	Budget	Over budget by	Actual	Budget	Over budget by
Income						
361.11 Investment Interest	502.69	0.00	502.69	1,062.14	0.00	1,062.14
368.00 Special Assessment Capital (SA)	2,319.98	0.00	2,319.98	2,493.61	0.00	2,493.61
Total for Income	\$2,822.67	\$0.00	\$2,822.67	\$3,555.75	\$0.00	\$3,555.75
Cost of Goods Sold	0.00	0.00	0.00	0.00	0.00	0.00
Gross Profit	\$2,822.67	\$0.00	\$2,822.67	\$3,555.75	\$0.00	\$3,555.75
Expenses						
5535000 Field Expenses						
5535040 Drainage Maintenance Operation	6,969.88	2,000.00	4,969.88	8,949.79	24,000.00	-15,050.21
5535018 Temporary Labor	0.00	0.00	0.00	0.00	2,800.00	-2,800.00
Total for 5535000 Field Expenses	\$6,969.88	\$2,000.00	\$4,969.88	\$8,949.79	\$26,800.00	-\$17,850.21
5535100 Engineering						
5535140 General District Engineering	0.00	1,150.00	-1,150.00	753.40	13,800.00	-13,046.60
5535143 Unanticipated Engineering Costs	0.00	400.00	-400.00	0.00	4,800.00	-4,800.00
Total for 5535100 Engineering	\$0.00	\$1,550.00	-\$1,550.00	\$753.40	\$18,600.00	-\$17,846.60
5535200 Personnel						
5535210 Administrative Personnel	1,057.90	1,010.00	47.90	1,874.43	12,120.00	-10,245.57
5535220 Federal Taxes						
FICA Expense	110.29	135.00	-24.71	255.52	1,694.00	-1,438.48
Total for 5535220 Federal Taxes	\$110.29	\$135.00	-\$24.71	\$255.52	\$1,694.00	-\$1,438.48
5535221 State Taxes						
L&I Expense	5.51	0.00	5.51	5.51	0.00	5.51
SUTA Expense	0.00	0.00	0.00	0.00	0.00	0.00
WAPFML Expense	0.00	19.00	-19.00	0.00	240.00	-240.00
Total for 5535221 State Taxes	\$5.51	\$19.00	-\$13.49	\$5.51	\$240.00	-\$234.49
5535230 Commissioner Meetings/District	384.00	390.00	-6.00	1,408.00	5,460.00	-4,052.00
Total for 5535200 Personnel	\$1,557.70	\$1,554.00	\$3.70	\$3,543.46	\$19,514.00	-\$15,970.54
5535300 Miscellaneous/Office Expenses						
5535331 Supplies	163.58	25.00	138.58	163.58	300.00	-136.42
5535332 Software & Services	10.00	0.00	10.00	10.00	0.00	10.00

5535341 Rent	125.00	140.00	-15.00	241.19	1,940.00	-1,698.81
5535345 Website Maint. & Renewal	160.00	0.00	160.00	160.00	1,560.00	-1,400.00
5535740 Software & Subscriptions	0.00	0.00	0.00	10.00	0.00	10.00
5535342 Postage/Mailings	0.00	20.00	-20.00	0.00	240.00	-240.00
5535343 Advertising	0.00	40.00	-40.00	0.00	400.00	-400.00
5535344 Insurance	0.00	0.00	0.00	0.00	6,500.00	-6,500.00
5535346 Misc. Filing/Recording Fee	0.00	0.00	0.00	0.00	600.00	-600.00
Total for 5535300 Miscellaneous/Office Expenses	\$458.58	\$225.00	\$233.58	\$584.77	\$11,540.00	-\$10,955.23
5535301 Commissioners Mileage & Expense						
5535340 Commissioner Mileage/Travel Exp	0.00	0.00	0.00	8.04	440.00	-431.96
Total for 5535301 Commissioners Mileage & Expense	\$0.00	\$0.00	\$0.00	\$8.04	\$440.00	-\$431.96
5535400 Professional Services						
5535444 Accounting Clerk	395.00	400.00	-5.00	790.00	5,500.00	-4,710.00
5535442 Budget Assitance	0.00	0.00	0.00	0.00	1,500.00	-1,500.00
5535443 Legal	0.00	310.00	-310.00	0.00	3,720.00	-3,720.00
Total for 5535400 Professional Services	\$395.00	\$710.00	-\$315.00	\$790.00	\$10,720.00	-\$9,930.00
5535302 Assessments/County Fees/Electio						
5535347 State Auditor	0.00	1,240.00	-1,240.00	0.00	1,240.00	-1,240.00
5535348 Election Cost - Jeff. County	0.00	0.00	0.00	0.00	500.00	-500.00
Total for 5535302 Assessments/County Fees/Electio	\$0.00	\$1,240.00	-\$1,240.00	\$0.00	\$1,740.00	-\$1,740.00
5594144 Engineering - Capital Projects						
5535145 Miscellaneous Design Project	0.00	0.00	0.00	0.00	10,000.00	-10,000.00
Total for 5594144 Engineering - Capital Projects	\$0.00	\$0.00	\$0.00	\$0.00	\$10,000.00	-\$10,000.00
Total for Expenses	\$9,381.16	\$7,279.00	\$2,102.16	\$14,629.46	\$99,354.00	-\$84,724.54
Net Operating Income	-\$6,558.49	-\$7,279.00	\$720.51	-\$11,073.71	-\$99,354.00	\$88,280.29
Other Income	0.00	0.00	0.00	0.00	0.00	0.00
Other Expenses	0.00	0.00	0.00	0.00	0.00	0.00
Net Other Income	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Net Income	-\$6,558.49	-\$7,279.00	\$720.51	-\$11,073.71	-\$99,354.00	\$88,280.29