Report of Account Balances and Changes
For November 2025
Port Ludlow Drainage District

Account	January	February	March	April	May	June	July	August	September	October	November	December	Totals
General Fund (GF):													
GF Beginning Cash Balance	$ 56,543.10	$ 51,753.09	$ 45,417.02	$ 46,054.73	$ 66,516.77	$ 70,646.68	$ 66,766.93	$ 62,918.94	$ 53,583.89	$ 52,870.71	$ 70,880.60		
GF Receipts	$ 705.11	$ 2,797.54	$ 5,633.66	$ 28,780.16	$ 8,737.37	$ 1,193.08	$ 744.95	$ 1,168.38	$ 3,718.08	$ 23,940.09	$ 7,323.52		$ 84,741.94
GF Disbursements	$ (5,495.12)	$ (9,133.61)	$ (4,995.95)	$ (8,318.12)	$ (4,607.46)	$ (5,072.83)	$ (4,592.94)	$ (9,979.14)	$ (3,906.15)	$ (5,430.89)	$ (6,801.73)		$ (68,333.94)
GF Transfer to Investment Pool								$ (524.29)	$ (525.11)	$ (499.31)	$ (502.64)		$ (2,051.35)
GF Ending Cash Balance	$ 51,753.09	$ 45,417.02	$ 46,054.73	$ 66,516.77	$ 70,646.68	$ 66,766.93	$ 62,918.94	$ 53,583.89	$ 52,870.71	$ 70,880.60	$ 70,899.75		
GF Investment Pool Beginning Balance	$ 148,000.00	$ 148,000.00	$ 148,000.00	$ 148,000.00	$ 148,000.00	$ 148,000.00	$ 148,000.00	$ 148,000.00	$ 148,524.29	$ 149,049.40	$ 149,548.71		
GF Investment Pool Gross Interest	$ 559.45	$ 502.69	$ 553.01	$ 534.42	$ 549.53	$ 533.13	$ 551.88	$ 552.75	$ 525.59	$ 529.10	$ 502.64		$ 5,894.19
GF Investment Pool Fee Amount	$ (27.97)	$ (25.13)	$ (27.65)	$ (26.72)	$ (27.48)	$ (26.66)	$ (27.59)	$ (27.64)	$ (26.28)	$ (26.46)	$ (24.73)		$ (294.31)
GF Investment Pool Net Interest	$ (531.48)	$ (477.56)	$ (525.36)	$ (507.70)	$ (522.05)	$ (506.47)	$ (524.29)	$ (525.11)	$ (499.31)	$ (502.64)	$ (469.93)		$ (5,591.90)
GF Investment Pool Transfer from Cash Account								$ 524.29	$ 525.11	$ 499.31	$ 502.64		$ 2,051.35
GF Investment Pool Ending Balance	$ 148,000.00	$ 148,000.00	$ 148,000.00	$ 148,000.00	$ 148,000.00	$ 148,000.00	$ 148,000.00	$ 148,524.29	$ 149,049.40	$ 149,548.71	$ 150,059.33		
GF Receipts Breakdown													
Special Assessment Revenue	$ 173.63	$ 2,319.98	$ 5,108.30	$ 28,272.46	$ 8,215.32	$ 686.61	$ 220.66	$ 643.27	$ 3,218.77	$ 23,437.45	$ 6,853.59		$ 79,150.04
Interest from GF Investment Pool	$ 531.48	$ 477.56	$ 525.36	$ 507.70	$ 522.05	$ 506.47	$ 524.29	$ 525.11	$ 499.31	$ 502.64	$ 469.93		$ 5,591.90
Transfers & Other Activity	$ -	$ -											$ -
GF Receipts	*$ 705.11*	*$ 2,797.54*	*$ 5,633.66*	*$ 28,780.16*	*$ 8,737.37*	*$ 1,193.08*	*$ 744.95*	*$ 1,168.38*	*$ 3,718.08*	*$ 23,940.09*	*$ 7,323.52*		$ 84,741.94

Report of Differences
For November 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	$ 4,995.95	$ 8,318.12	$ 4,607.46	$ 5,072.83	$ 4,592.94	$ 9,979.14	$ 3,906.15	$ 5,430.89	$ 6,801.73	
Payroll Taxes paid from prior quarter	$ (649.67)	$ -	$ -	$ (780.60)	$ -	$ -	$ (611.34)	$ -	$ -	$ (656.77)		
Disbursements for month	$ 4,845.45	$ 9,133.61	$ 4,995.95	$ 7,537.52	$ 4,607.46	$ 5,072.83	$ 3,981.60	$ 9,979.14	$ 3,906.15	$ 4,774.12	$ 6,801.73	
Total Expenses from Activities Report	$ 5,248.30	$ 9,381.16	$ 5,215.02	$ 7,754.05	$ 4,826.06	$ 5,273.35	$ 4,200.24	$ 10,227.10	$ 4,096.29	$ 4,993.23	7329.64	
Difference	$ (402.85)	$ (247.55)	$ (219.07)	$ (216.53)	$ (218.60)	$ (200.52)	$ (218.64)	$ (247.96)	$ (190.14)	$ (219.11)	$ (527.91)	
Employee Taxes Accrued	$ 166.50	$ 131.75	$ 116.64	$ 115.29	$ 116.25	$ 106.65	$ 116.27	$ 132.11	$ 101.15	$ 116.66	242.4	
Employer Taxes Accrued	$ 145.23	$ 115.80	$ 102.43	$ 101.24	$ 102.35	$ 93.87	$ 102.37	$ 115.85	$ 88.99	$ 102.45	285.51	
Total Tax Accrued	$ 311.73	$ 247.55	$ 219.07	$ 216.53	$ 218.60	$ 200.52	$ 218.64	$ 247.96	$ 190.14	$ 219.11	$ 527.91	
Difference after Payroll Taxes	$ (91.12)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	

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

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Prepared by
Falge Financial, Inc.

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

Distribution account	November 2025			Total		
	Actual	Budget	Over budget by	Actual	Budget	Over budget by
Income						
361.11 Investment Interest	494.66		494.66	4,781.58		4,781.58
368.00 Special Assessment Capital (SA)	6,853.59		6,853.59	78,286.11		78,286.11
Sales				1,968.56		1,968.56
Total for Income	**7,348.25**		**7,348.25**	**$85,036.25**		**$85,036.25**
Cost of Sales						
Gross Profit	**7,348.25**		**7,348.25**	**$85,036.25**		**$85,036.25**
Expenses						
5144000 Elections Costs						
5144010 Salaries & Wages	566.20		566.20	625.80		625.80
Total for 5144000 Elections Costs	**566.20**		**566.20**	**$625.80**		**$625.80**
5535000 Field Expenses						
5535040 Drainage Maintenance Operation	2,040.00	2,000.00	40.00	27,476.60	22,000.00	5,476.60
5535018 Temporary Labor					2,800.00	-2,800.00
Total for 5535000 Field Expenses	**2,040.00**	**2,000.00**	**40.00**	**$27,476.60**	**$24,800.00**	**$2,676.60**
5535100 Engineering						
5535140 General District Engineering	1,246.40	1,150.00	96.40	8,136.63	12,650.00	-4,513.37
5535143 Unanticipated Engineering Costs		400.00	-400.00		4,400.00	-4,400.00
Total for 5535100 Engineering	**1,246.40**	**1,550.00**	**-303.60**	**$8,136.63**	**$17,050.00**	**-$8,913.37**
5535200 Personnel						
5535210 Administrative Personnel	2,041.30	1,010.00	1,031.30	11,246.53	11,110.00	136.53
5535220 Federal Taxes						
FICA Expense	228.81	135.00	93.81	1,255.36	1,559.00	-303.64
Total for 5535220 Federal Taxes	**228.81**	**135.00**	**93.81**	**$1,255.36**	**$1,559.00**	**-$303.64**
5535221 State Taxes						
L&I Expense	13.59		13.59	57.62		57.62
WAPFML Expense	0.00	19.00	-19.00	24.33	221.00	-196.67
SUTA Expense		0.00	0.00		0.00	0.00
Total for 5535221 State Taxes	**13.59**	**19.00**	**-5.41**	**$81.95**	**$221.00**	**-$139.05**
5535230 Commissioner Meetings/District	384.00	390.00	-6.00	4,480.02	5,070.00	-589.98
Total for 5535200 Personnel	**2,667.70**	**1,554.00**	**1,113.70**	**$17,063.86**	**$17,960.00**	**-$896.14**
5535300 Miscellaneous/Office Expenses						
5535331 Supplies		25.00	-25.00	390.07	275.00	115.07
5535341 Rent	109.20	140.00	-30.80	1,973.00	1,800.00	173.00
5535342 Postage/Mailings		20.00	-20.00	11.00	220.00	-209.00
5535344 Insurance				5,703.00	6,500.00	-797.00
5535345 Website Maint. & Renewal				160.00	1,560.00	-1,400.00
5535740 Software & Subscriptions	261.04		261.04	954.49		954.49
5535343 Advertising		40.00	-40.00		400.00	-400.00
5535346 Misc. Filing/Recording Fee		100.00	-100.00		600.00	-600.00
Total for 5535300 Miscellaneous/Office Expenses	**370.24**	**325.00**	**45.24**	**$9,191.56**	**$11,355.00**	**-$2,163.44**
5535301 Commissioners Mileage & Expense	44.10		44.10	44.10		44.10
5535340 Commissioner Mileage/Travel Exp				59.77	330.00	-270.23
Total for 5535301 Commissioners Mileage & Expense	**44.10**		**44.10**	**$103.87**	**$330.00**	**-$226.13**
5535400 Professional Services						
5535443 Legal		310.00	-310.00	827.50	3,410.00	-2,582.50
5535444 Accounting Clerk	395.00	400.00	-5.00	5,027.50	5,100.00	-72.50
5535442 Budget Asssitance					1,500.00	-1,500.00
Total for 5535400 Professional Services	**395.00**	**710.00**	**-315.00**	**$5,855.00**	**$10,010.00**	**-$4,155.00**

Reimbursements						
Correction Reimburse	0.00		0.00	91.12		91.12
Total for Reimbursements	**0.00**		**0.00**	**$91.12**		**$91.12**
5535302 Assessments/County Fees/Electio						
5535347 State Auditor					1,240.00	-1,240.00
5535348 Election Cost - Jeff. County					500.00	-500.00
Total for 5535302 Assessments/County Fees/Electio					**$1,740.00**	**-$1,740.00**
5594144 Engineering - Capital Projects						
5535145 Miscellaneous Design Project					10,000.00	-10,000.00
Total for 5594144 Engineering - Capital Projects					**$10,000.00**	**-$10,000.00**
Total for Expenses	**7,329.64**	**6,139.00**	**1,190.64**	**$68,544.44**	**$93,245.00**	**-$24,700.56**
Net Operating Income	**18.61**	**-6,139.00**	**6,157.61**	**$16,491.81**	**-$93,245.00**	**$109,736.81**
Other Income						
Other Expenses						
Net Other Income						
Net Income	**18.61**	**-6,139.00**	**6,157.61**	**$16,491.81**	**-$93,245.00**	**$109,736.81**