

Port Ludlow Drainage District
Statement of Financial Income & Expense to Budget Performance
Jan-26

Distribution account	January 2026			Total		
	Actual	Budget	Over budget by	Actual	Budget	Over budget by
Income						
361.11 Investment Interest	484.02		484.02	484.02		484.02
368.00 Special Assessment Capital (SA)	59.30		59.30	59.30		59.30
Total for Income	543.32		543.32	\$543.32		\$543.32
Cost of Goods Sold						
Gross Profit	543.32		543.32	\$543.32		\$543.32
Expenses						
5144000 Elections Costs						
5144010 Salaries & Wages	208.60		208.60	208.60		208.60
Total for 5144000 Elections Costs	208.60		208.60	\$208.60		\$208.60
5535000 Field Expenses						
5535040 Drainage Maintenance Operation	2,040.00	2,060.00	-20.00	2,040.00	2,060.00	-20.00
Total for 5535000 Field Expenses	2,040.00	2,060.00	-20.00	\$2,040.00	\$2,060.00	-20.00
5535200 Personnel						
5535210 Administrative Personnel	953.60	1,010.33	-56.73	953.60	1,010.33	-56.73
5535220 Federal Taxes						
FICA Expense	108.51	52.00	56.51	108.51	52.00	56.51
Total for 5535220 Federal Taxes	108.51	52.00	56.51	\$108.51	\$52.00	\$56.51
5535221 State Taxes						
L&I Expense	7.02		7.02	7.02		7.02
WAPFML Expense	0.00	9.00	-9.00	0.00	9.00	-9.00
WA Cares Expense		9.00	-9.00		9.00	-9.00
Total for 5535221 State Taxes	7.02	18.00	-10.98	\$7.02	\$18.00	-\$10.98
5535230 Commissioner Meetings/District	256.00	455.00	-199.00	256.00	455.00	-199.00
Total for 5535200 Personnel	1,325.13	1,535.33	-210.20	\$1,325.13	\$1,535.33	-\$210.20
5535300 Miscellaneous/Office Expenses						
5535341 Rent	81.90	150.00	-68.10	81.90	150.00	-68.10
5535740 Software & Subscriptions	10.00		10.00	10.00		10.00
5535331 Supplies		25.00	-25.00		25.00	-25.00
5535342 Postage/Mailings		20.00	-20.00		20.00	-20.00
5535343 Advertising		40.00	-40.00		40.00	-40.00
5535345 Website Maint. & Renewal		390.00	-390.00		390.00	-390.00
5535346 Misc. Filing/Recording Fee		100.00	-100.00		100.00	-100.00
Total for 5535300 Miscellaneous/Office Expenses	91.90	725.00	-633.10	\$91.90	\$725.00	-\$633.10
5535400 Professional Services						
5535444 Accounting Clerk	395.00	450.00	-55.00	395.00	450.00	-55.00
5535443 Legal		310.00	-310.00		310.00	-310.00
Total for 5535400 Professional Services	395.00	760.00	-365.00	\$395.00	\$760.00	-\$365.00
5535100 Engineering						
5535140 General District Engineering		1,150.00	-1,150.00		1,150.00	-1,150.00
5535143 Unanticipated Engineering Costs		400.00	-400.00		400.00	-400.00
Total for 5535100 Engineering		1,550.00	-1,550.00		\$1,550.00	-\$1,550.00
Total for Expenses	4,060.63	6,630.33	-2,569.70	\$4,060.63	\$6,630.33	-\$2,569.70

Net Operating Income	-3,517.31	-6,630.33	3,113.02	-\$3,517.31	-\$6,630.33	\$3,113.02
Other Income						
Other Expenses						
Net Other Income						
Net Income	-3,517.31	-6,630.33	3,113.02	-\$3,517.31	-\$6,630.33	\$3,113.02

Accrual Basis Tuesday, February 10, 2026 09:29 PM GMTZ

Report of Account Balances and Changes
For January 2026
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	\$ 65,684.51												
GF Receipts	\$ 519.12												\$ 519.12
GF Disbursements	\$ (4,810.07)												\$ (4,810.07)
GF Transfer to Investment Pool	\$ (470.88)												\$ (470.88)
GF Ending Cash Balance	\$ 60,922.68												
GF Investment Pool													
GF Investment Pool Beginning Balance	\$ 150,521.28												
GF Investment Pool Gross Interest	\$ 484.02												\$ 484.02
GF Investment Pool Fee Amount	\$ (24.20)												\$ (24.20)
GF Investment Pool Net Interest	\$ (459.82)												\$ (459.82)
GF Investment Pool Transfer from Cash Account	\$ 470.88												\$ 470.88
GF Investment Pool Ending Balance	\$ 150,992.16												
GF Receipts Breakdown													
Special Assessment Revenue	\$ 59.30												\$ 59.30
Interest from GF Investment Pool	\$ 459.82												\$ 459.82
Transfers & Other Activity	\$ -												\$ -
<i>GF Receipts</i>	\$ 519.12												\$ 519.12

Report of Differences
For January 2026
Port Ludlow Drainage District

	January	February	March	April	May	June	July	August	September	October	November	December
Disbursements per County	\$ 4,810.07											
Payroll Taxes paid from prior quarter	\$ (997.12)											
Disbursements for month	\$ 3,812.95											
Total Expenses from Activities Report	\$ 4,060.63											
Difference	\$ (247.68)											
Employee Taxes Accrued	\$ 132.15											
Employer Taxes Accrued	\$ 115.53											
Total Tax Accrued	\$ 247.68											
Difference after Payroll Taxes	\$ (0.00)											