

Port Ludlow Drainage District
Statement of Financial Income & Expense to Budget Performance
January-March, 2026

	Mar 2026			Total		
	Actual	Budget	Over budget by	Actual	Budget	Over budget by
Revenue						
361.11 Investment Interest	478.54		478.54	1,397.32		1,397.32
368.00 Special Assessment Capital (SA)	6,010.20		6,010.20	9,692.99		9,692.99
Total for Revenue	6,488.74		6,488.74	\$11,090.31		\$11,090.31
Cost of Goods Sold						
Gross Profit	6,488.74		6,488.74	\$11,090.31		\$11,090.31
Expenditures						
5144000 Elections Costs						
5144010 Salaries & Wages	0.00		0.00	208.60		208.60
Total for 5144000 Elections Costs	0.00		0.00	\$208.60		\$208.60
5535000 Field Expenses						
5535040 Drainage Maintenance Operation	2,294.51	2,060.00	234.51	6,629.02	6,180.00	449.02
5535018 Temporary Labor		1,000.00	-1,000.00		2,000.00	-2,000.00
Total for 5535000 Field Expenses	2,294.51	3,060.00	-765.49	\$6,629.02	\$8,180.00	-\$1,550.98
5535100 Engineering						
5535140 General District Engineering	2,664.94	1,150.00	1,514.94	2,664.94	3,450.00	-785.06
5535143 Unanticipated Engineering Costs		400.00	-400.00		1,200.00	-1,200.00
Total for 5535100 Engineering	2,664.94	1,550.00	1,114.94	\$2,664.94	\$4,650.00	-\$1,985.06
5535200 Personnel						
5535210 Administrative Personnel	1,192.51	1,010.33	182.18	3,248.71	3,030.99	217.72
5535220 Federal Taxes						
FICA Expense	120.60	52.00	68.60	333.02	156.00	177.02
Total for 5535220 Federal Taxes	120.60	52.00	68.60	\$333.02	\$156.00	\$177.02
5535221 State Taxes						
L&I Expense	6.38		6.38	19.78		19.78
WA Cares Expense		9.00	-9.00		27.00	-27.00
WAPFML Expense		9.00	-9.00		27.00	-27.00
Total for 5535221 State Taxes	6.38	18.00	-11.62	\$19.78	\$54.00	-\$34.22
5535230 Commissioner Meetings/District	384.02	455.00	-70.98	896.02	1,365.00	-468.98
5535240 Administrator Mileage/Travel Expense		110.00	-110.00		110.00	-110.00
Total for 5535200 Personnel	1,703.51	1,645.33	58.18	\$4,497.53	\$4,715.99	-\$218.46
5535300 Miscellaneous/Office Expenses						
5535341 Rent	81.90	150.00	-68.10	273.00	600.00	-327.00
5535740 Software & Subscriptions	20.00		20.00	30.00		30.00
5535331 Supplies		25.00	-25.00		75.00	-75.00
5535342 Postage/Mailings		20.00	-20.00		60.00	-60.00
5535343 Advertising		40.00	-40.00		120.00	-120.00
5535345 Website Maint. & Renewal					390.00	-390.00
5535346 Misc. Filing/Recording Fee		100.00	-100.00		200.00	-200.00
Total for 5535300 Miscellaneous/Office Expenses	101.90	335.00	-233.10	\$303.00	\$1,445.00	-\$1,142.00
5535302 Assessments/County Fees/Electio						
5535347 State Auditor	1,683.20		1,683.20	1,683.20	1,240.00	443.20
5535348 Election Cost - Jeff. County					12,000.00	-12,000.00
Total for 5535302 Assessments/County Fees/Electio	1,683.20		1,683.20	\$1,683.20	\$13,240.00	-\$11,556.80
5535400 Professional Services						
5535443 Legal	496.50	310.00	186.50	496.50	930.00	-433.50
5535444 Accounting Clerk	420.00	450.00	-30.00	1,235.00	1,350.00	-115.00

Total for 5535400 Professional Services	916.50	760.00	156.50	\$1,731.50	\$2,280.00	-\$548.50
Reimbursements						
Correction Reimburse	345.53		345.53	345.53		345.53
Total for Reimbursements	345.53		345.53	\$345.53		\$345.53
5594144 Engineering - Capital Projects						
5535145 Miscellaneous Design Project		5,000.00	-5,000.00		5,000.00	-5,000.00
Total for 5594144 Engineering - Capital Projects		5,000.00	-5,000.00		\$5,000.00	-\$5,000.00
Total for Expenditures	9,710.09	12,350.33	-2,640.24	\$18,063.32	\$39,510.99	-\$21,447.67
Net Operating Revenue	-3,221.35	-12,350.33	9,128.98	-\$6,973.01	-\$39,510.99	\$32,537.98
Other Revenue						
Other Expenditures						
Net Other Revenue						
Net Revenue	-3,221.35	-12,350.33	9,128.98	-\$6,973.01	-\$39,510.99	\$32,537.98

Accrual Basis Monday, April 06, 2026 10:52 PM GMTZ

Report of Account Balances and Changes
For March 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	\$ 60,922.68	\$ 60,443.87										
GF Receipts	\$ 519.12	\$ 4,036.51	\$ 6,464.81										\$ 11,020.44
GF Disbursements	\$ (4,810.07)	\$ (4,055.50)	\$ (9,436.59)										\$ (18,302.16)
GF Transfer to Investment Pool	\$ (470.88)	\$ (459.82)	\$ (413.02)										\$ (1,343.72)
GF Ending Cash Balance	\$ 60,922.68	\$ 60,443.87	\$ 57,059.07										
GF Investment Pool													
GF Investment Pool Beginning Balance	\$ 150,521.28	\$ 150,992.16	\$ 151,451.98										
GF Investment Pool Gross Interest	\$ 484.02	\$ 434.76	\$ 478.54										\$ 1,397.32
GF Investment Pool Fee Amount	\$ (24.20)	\$ (21.74)	\$ (23.93)										\$ (69.87)
GF Investment Pool Net Interest	\$ (459.82)	\$ (413.02)	\$ (454.61)										\$ (1,327.45)
GF Investment Pool Transfer from Cash Account	\$ 470.88	\$ 459.82	\$ 413.02										\$ 1,343.72
GF Investment Pool Ending Balance	\$ 150,992.16	\$ 151,451.98	\$ 151,865.00										
GF Receipts Breakdown													
Special Assessment Revenue	\$ 59.30	\$ 3,623.49	\$ 6,010.20										\$ 9,692.99
Interest from GF Investment Pool	\$ 459.82	\$ 413.02	\$ 454.61										\$ 1,327.45
Transfers & Other Activity	\$ -	\$ -	\$ -										\$ -
<i>GF Receipts</i>	\$ 519.12	\$ 4,036.51	\$ 6,464.81										\$ 11,020.44

Report of Differences
For March 2026
Port Ludlow Drainage District

	January	February	March	April	May	June	July	August	September	October	November	December
Disbursements per County	\$ 4,810.07	\$ 4,055.50	\$ 9,436.59									
Payroll Taxes paid from prior quarter	\$ (997.12)	\$ -	\$ -									
Disbursements for month	\$ 3,812.95	\$ 4,055.50	\$ 9,436.59									
Total Expenses from Activities Report	\$ 4,060.63	\$ 4,292.60	\$ 9,710.09									
Difference	\$ (247.68)	\$ (237.10)	\$ (273.50)									
Employee Taxes Accrued	\$ 132.15	\$ 126.81	\$ 146.52									
Employer Taxes Accrued	\$ 115.53	\$ 110.29	\$ 126.98									
Total Tax Accrued	\$ 247.68	\$ 237.10	\$ 273.50									
Difference after Payroll Taxes	\$ (0.00)	\$ (0.00)	\$ -									