

Agenda for Board of Commissioners' Workshop #W2022-01

Port Ludlow Fire District Meeting Hall, 7650 Oak Bay Road, Port Ludlow WA 98365

March 3, 2022 at 10:00 AM

ZOOM Audio Meeting

COVID-19 NOTICE NO – IN PERSON PUBLIC ATTENDANCE IS ALLOWED AT THE MEETING PURSAUNT TO JEFFERSON COUNTY RESOLUTION NO. 45-21

The Port Ludlow Drainage District is inviting you to join this public workshop via Zoom Audio. Dial 1 (253) 215-8782. **Meeting ID: 941 1882 2154 Passcode: 252303.** This option will allow you to listen to the meeting live. If you wish to provide public comment press *9 to "raise your hand". Participation will be up to the Chair of the meeting.

If you do not have access to a phone, please email commish@pldd.org or districtadmin@pldd.org for help joining the conference call

1. Call to Order:

2. Roll Call:

3. Agenda Approval:

4. Public Comment: *The public comment period is for any items not specifically listed on the current Agenda or for items listed on the Consent Agenda. The Chair may place time limits on public comments to allow the meeting to be conducted in an efficient and orderly manner.*

5. DISCUSSION ITEMS:

Items listed below have been distributed to the Commissioners in advance for study. There will be no action on the discussion items. Any decision will be placed on a duly noticed agenda for a Regular or Special Meeting of the Port Ludlow Drainage District.

5.a. Discussion of Status Report on review of Maintenance at the Ludlow Cove II "Cottages", Ebb Tide Court and Waterhouse Lane subdivisions.

5.b. Discussion of Financial reporting systems and contents.

5.c. Discussion of Internet Technology for the Port Ludlow Drainage District

5.d. Discussion of contents of the Port Ludlow Drainage District Bulletin Board at the Beach Club.

6. MEETING ADJOURNMENT.

Report of Account Balances and Changes
 For January 2022
 Port Ludlow Drainage District

Account	January	February	March	April	May	June	July	August	September	October	November	December	13th Month	Totals
General Fund (GF):														
GF Beginning Cash Balance	\$ 57,166.94													
GF Receipts	\$ 163.09													\$ 163.09
GF Disbursements	\$ -													\$ -
GF Ending Cash Balance	\$ 57,330.03													
GF Investment Pool Beginning Balance	\$ 100,000.00													
GF Investment Pool Gross Interest	\$ 11.42													\$ 11.42
GF Investment Pool Fee Amount	\$ (0.57)													\$ (0.57)
GF Investment Pool Net Interest	\$ 10.85													\$ 10.85
GF Investment Pool Ending Balance	\$ 148,000.00													
Special Assessment Revenue	\$ 152.24													\$ 152.24

Report of Account Balances and Changes
For Year 2021
Port Ludlow Drainage District

Account	January ¹	February	March	April ²	May ³	June ⁴	July	August ⁵	September	October	November	December	13th Month	Totals
General Fund (GF):														
GF Beginning Cash Balance	\$ 92,076.83	\$ 88,715.74	\$ 84,724.17	\$ 87,896.87	\$ 83,349.70	\$ 84,551.01	\$ 78,573.26	\$ 75,620.12	\$ 65,213.08	\$ 66,808.62	\$ 67,405.24	\$ 70,471.82	\$ 66,504.51	
GF Receipts	\$ 49,468.07	\$ 2,467.54	\$ 6,071.09	\$ 18,409.52	\$ 6,827.09	\$ 275.16	\$ 136.16	\$ 274.65	\$ 2,806.73	\$ 4,195.14	\$ 6,882.01	\$ 318.27	\$ -	\$ 98,131.43
GF Disbursements	\$ 52,829.16	\$ 6,459.11	\$ 2,898.39	\$ 22,956.69	\$ 5,625.78	\$ 6,252.91	\$ 3,089.30	\$ 10,681.69	\$ 1,211.19	\$ 3,598.52	\$ 3,815.43	\$ 4,285.58	\$ 9,337.57	\$ 133,041.32
GF Ending Cash Balance	\$ 88,715.74	\$ 84,724.17	\$ 87,896.87	\$ 83,349.70	\$ 84,551.01	\$ 78,573.26	\$ 75,620.12	\$ 65,213.08	\$ 66,808.62	\$ 67,405.24	\$ 70,471.82	\$ 66,504.51	\$ 57,166.94	
GF Investment Pool Beginning Balance	\$ 100,000.00	\$ 148,000.00	\$ 148,000.00	\$ 148,000.00	\$ 148,000.00	\$ 148,000.00	\$ 148,008.61	\$ 148,000.00	\$ 148,000.00	\$ 148,000.00	\$ 148,000.00	\$ 148,000.00	\$ 148,000.00	
GF Investment Pool Net Interest	\$ 16.48	\$ 14.53	\$ 13.60	\$ 11.76	\$ 9.12	\$ -	\$ 8.61	\$ 32.30	\$ 10.07	\$ 9.97	\$ 9.97	\$ 10.84	\$ -	\$ 147.25
GF Investment Pool Ending Balance	\$ 148,000.00	\$ 148,000.00	\$ 148,000.00	\$ 148,000.00	\$ 148,000.00	\$ 148,008.61	\$ 148,000.00	\$ 148,000.00	\$ 148,000.00	\$ 148,000.00	\$ 148,000.00	\$ 148,000.00	\$ 148,000.00	
Special Assessment Revenue	\$ 82.55	\$ 2,453.01	\$ 6,057.49	\$ 18,397.76	\$ 6,817.80	\$ 275.16	\$ 127.55	\$ 243.97	\$ 2,796.66	\$ 4,183.96	\$ 6,872.04	\$ 307.43	\$ -	\$ 48,615.38
Transfers In from Reserve Fund	\$ 49,133.72				\$ 0.17									
2009 Loan:														
2009 Loan Beginning Balance	\$ 17,929.70	\$ 17,929.70	\$ 17,929.70	\$ 17,929.67										
2009 Loan Repayment	\$ -	\$ -	\$ -	\$ 17,929.67										\$ 17,929.67
2009 Loan Ending Balance	\$ 17,929.70	\$ 17,929.70	\$ 17,929.70	\$ -										
Reserve Fund (RF):														
RF Beginning Cash Balance	\$ 1,133.72	\$ 0.17	\$ 0.17	\$ 0.17	\$ 0.17									
RF Change in Balance	\$ (1,133.55)	\$ -	\$ -	\$ -	\$ (0.17)									
RF Ending Cash Balance	\$ 0.17	\$ 0.17	\$ 0.17	\$ 0.17	\$ -									
RF Investment Pool Beginning Balance	\$ 48,000.00													
RF Investment Pool Net Interest	\$ 0.17													
RF Investment Pool Ending Balance	\$ -													

1.) \$1,133.72 was transferred from the reserve fund cash balance to the general fund cash balance. \$48,000 was transferred from the reserve fund investment pool to the general fund investment pool. \$0.17 was transferred from the reserve fund investment pool to the reserve fund cash balance.

2.) 2009 loan was paid off.

3.) Reserve fund cash balance was transferred to the general fund cash balance.

4.) An error in the county system resulted in the \$8.61 net interest being transferred in the following month.

5.) Interest for July and August were calculated and distributed at once in August.

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

Accrual Basis

January 2022

	Jan 22	Budget	\$ Over Budget	Jan 22	YTD Budget	\$ Over Budget	Annual Budget
Ordinary Income/Expense							
Income							
361.11 · Investment Interest	11.42			11.42			
368.00 · Special Assessment Capital (SA)	152.24			152.24			
Total Income	163.66			163.66			
Gross Profit	163.66			163.66			
Expense							
5000 · Personnel							
10.0010 · Administrative Personnel	0.00	759.00	-759.00	0.00	759.00	-759.00	9,108.00
10.0020 · Commissioner Meetings/District	0.00	0.00	0.00	0.00	0.00	0.00	4,440.00
20.0010 · Federal Taxes	0.00	64.00	-64.00	0.00	64.00	-64.00	1,125.00
20.0020 · State Taxes	0.00	17.00	-17.00	0.00	17.00	-17.00	304.00
Total 5000 · Personnel	0.00	840.00	-840.00	0.00	840.00	-840.00	14,977.00
5001 · Field Expenses							
31.0020 · Temporary Labor	0.00	0.00	0.00	0.00	0.00	0.00	2,520.00
31.0030 · Drainage Maintenance Operation	0.00	1,830.00	-1,830.00	0.00	1,830.00	-1,830.00	21,960.00
Total 5001 · Field Expenses	0.00	1,830.00	-1,830.00	0.00	1,830.00	-1,830.00	24,480.00
5002 · Engineering							
41.0010 · General District Engineering	0.00	1,030.00	-1,030.00	0.00	1,030.00	-1,030.00	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	380.00	-380.00	4,560.00
Total 5002 · Engineering	0.00	1,410.00	-1,410.00	0.00	1,410.00	-1,410.00	17,950.00
5003 · Engineering - Capital Projects							
41.0015 · Miscellaneous Design Project	0.00	0.00	0.00	0.00	0.00	0.00	10,000.00
Total 5003 · Engineering - Capital Projects	0.00	0.00	0.00	0.00	0.00	0.00	10,000.00
5004 · Commissioners Mileage & Expense							
43.0010 · Commissioner Mileage/Travel Exp	0.00	0.00	0.00	0.00	0.00	0.00	400.00
Total 5004 · Commissioners Mileage & Expense	0.00	0.00	0.00	0.00	0.00	0.00	400.00
5005 · Miscellaneous/Office Expenses							
42.0010 · Postage/Mailings	0.00	15.00	-15.00	0.00	15.00	-15.00	180.00
44.0000 · Advertising	0.00	15.00	-15.00	0.00	15.00	-15.00	180.00
45.0010 · Rent	0.00	0.00	0.00	0.00	0.00	0.00	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	0.00	370.00	-370.00	1,480.00
49.0000 · Misc. Filing/Recording Fee	0.00	100.00	-100.00	0.00	100.00	-100.00	200.00
Total 5005 · Miscellaneous/Office Expenses	0.00	500.00	-500.00	0.00	500.00	-500.00	7,810.00
5006 · Assessments/County Fees/Electio							
48.0040 · State Auditor	0.00	0.00	0.00	0.00	0.00	0.00	1,200.00
51.0020 · Election Cost - Jeff. County	0.00	0.00	0.00	0.00	0.00	0.00	11,000.00
Total 5006 · Assessments/County Fees/Electio	0.00	0.00	0.00	0.00	0.00	0.00	12,200.00
5008 · Professional Services							
41.0020 · Budget Assitance	0.00	0.00	0.00	0.00	0.00	0.00	4,000.00
41.0100 · Legal	0.00	735.00	-735.00	0.00	735.00	-735.00	8,820.00
41.0150 · Accounting Clerk	0.00	260.00	-260.00	0.00	260.00	-260.00	3,120.00
41.0160 · Recording Secretary	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total 5008 · Professional Services	0.00	995.00	-995.00	0.00	995.00	-995.00	15,940.00
Total Expense	0.00	5,575.00	-5,575.00	0.00	5,575.00	-5,575.00	103,757.00
Net Ordinary Income	163.66	-5,575.00	5,738.66	163.66	-5,575.00	5,738.66	-103,757.00
Other Income/Expense							
Other Expense							
49.0100 · Contingency	0.00	5,942.00	-5,942.00	0.00	5,942.00	-5,942.00	105,803.00
Total Other Expense	0.00	5,942.00	-5,942.00	0.00	5,942.00	-5,942.00	105,803.00
Net Other Income	0.00	-5,942.00	5,942.00	0.00	-5,942.00	5,942.00	-105,803.00
Net Income	163.66	-11,517.00	11,680.66	163.66	-11,517.00	11,680.66	-209,560.00

Port Ludlow Drainage District

Statement of Financial Income & Expense Budget Performance

02/08/22

Accrual Basis

January through December 2021

	Jan - Dec 21	Budget	\$ Over Budget	Jan - Dec 21	YTD Budget	\$ Over Budget	Annual Budget
Ordinary Income/Expense							
Income							
361.11 - Investment Interest	150.67			150.67			
368.00 - Special Assessment Capital (SA)	48,615.38			48,615.38			
Total Income	48,766.05			48,766.05			
Gross Profit	48,766.05			48,766.05			
Expense							
5000 - Personnel							
10.0010 - Administrative Personnel	6,623.28	7,200.00	-576.72	6,623.28	7,200.00	-576.72	7,200.00
10.0020 - Commissioner Meetings/District	2,095.96	3,984.00	-1,888.04	2,095.96	3,984.00	-1,888.04	3,984.00
20.0010 - Federal Taxes							
FICA Expense	642.56			642.56			
FUTA Expense	50.40			50.40			
20.0010 - Federal Taxes - Other	0.00	860.00	-860.00	0.00	860.00	-860.00	860.00
Total 20.0010 - Federal Taxes	692.96	860.00	-167.04	692.96	860.00	-167.04	860.00
20.0020 - State Taxes							
L&I Expense	38.14			38.14			
SUTA Expense	24.80			24.80			
20.0020 - State Taxes - Other	0.00	30.00	-30.00	0.00	30.00	-30.00	30.00
Total 20.0020 - State Taxes	62.94	30.00	32.94	62.94	30.00	32.94	30.00
Total 5000 - Personnel	9,475.14	12,074.00	-2,598.86	9,475.14	12,074.00	-2,598.86	12,074.00
5001 - Field Expenses							
31.0020 - Temporary Labor	384.74	2,520.00	-2,135.26	384.74	2,520.00	-2,135.26	2,520.00
31.0030 - Drainage Maintenance Operation	20,491.69	20,796.00	-304.31	20,491.69	20,796.00	-304.31	20,796.00
Total 5001 - Field Expenses	20,876.43	23,316.00	-2,439.57	20,876.43	23,316.00	-2,439.57	23,316.00
5002 - Engineering							
41.0010 - General District Engineering	11,945.58	12,000.00	-54.42	11,945.58	12,000.00	-54.42	12,000.00
41.0030 - Assessment Roll & Certification	0.00	1,000.00	-1,000.00	0.00	1,000.00	-1,000.00	1,000.00
41.0050 - Project Review	2,197.11	2,040.00	157.11	2,197.11	2,040.00	157.11	2,040.00
41.0060 - Unanticipated Engineering Costs	0.00	1,500.00	-1,500.00	0.00	1,500.00	-1,500.00	1,500.00
Total 5002 - Engineering	14,142.69	16,540.00	-2,397.31	14,142.69	16,540.00	-2,397.31	16,540.00
5003 - Engineering - Capital Projects							
41.0015 - Miscellaneous Design Project	638.09			638.09			
Total 5003 - Engineering - Capital Projects	638.09			638.09			
5004 - Commissioners Mileage & Expense							
43.0010 - Commissioner Mileage/Travel Exp	63.05	400.00	-336.95	63.05	400.00	-336.95	400.00
Total 5004 - Commissioners Mileage & Expense	63.05	400.00	-336.95	63.05	400.00	-336.95	400.00
5005 - Miscellaneous/Office Expenses							
31.0029 - Supplies	0.00	700.00	-700.00	0.00	700.00	-700.00	700.00
42.0010 - Postage/Mailings	31.50	120.00	-88.50	31.50	120.00	-88.50	120.00
44.0000 - Advertising	544.00	180.00	364.00	544.00	180.00	364.00	180.00
45.0010 - Rent	962.00	1,100.00	-138.00	962.00	1,100.00	-138.00	1,100.00
46.0000 - Insurance	4,631.00	4,129.00	502.00	4,631.00	4,129.00	502.00	4,129.00
47.0000 - Website Maint. & Renewal	2,075.80	2,600.00	-524.20	2,075.80	2,600.00	-524.20	2,600.00
49.0000 - Misc. Filing/Recording Fee	69.99	600.00	-530.01	69.99	600.00	-530.01	600.00
Total 5005 - Miscellaneous/Office Expenses	8,314.29	9,429.00	-1,114.71	8,314.29	9,429.00	-1,114.71	9,429.00
5007 - Loan Payment/Transfers to Reser							
78.0010 - PWTF Loan Principal Repayment	17,929.67	1,992.00	15,937.67	17,929.67	1,992.00	15,937.67	1,992.00
82.0000 - Loan Interest	74.71	90.00	-15.29	74.71	90.00	-15.29	90.00
Total 5007 - Loan Payment/Transfers to Reser	18,004.38	2,082.00	15,922.38	18,004.38	2,082.00	15,922.38	2,082.00
5008 - Professional Services							
41.0100 - Legal	7,973.90	8,040.00	-66.10	7,973.90	8,040.00	-66.10	8,040.00
41.0150 - Accounting Clerk	3,180.00	3,000.00	180.00	3,180.00	3,000.00	180.00	3,000.00
41.0160 - Recording Secretary	2,125.60	2,240.00	-114.40	2,125.60	2,240.00	-114.40	2,240.00
Total 5008 - Professional Services	13,279.50	13,280.00	-0.50	13,279.50	13,280.00	-0.50	13,280.00
66000 - Payroll Expenses	0.30			0.30			
Total Expense	84,793.87	77,121.00	7,672.87	84,793.87	77,121.00	7,672.87	77,121.00
Net Ordinary Income	-36,027.82	-77,121.00	41,093.18	-36,027.82	-77,121.00	41,093.18	-77,121.00
Other Income/Expense							
Other Expense							
49.0100 - Contingency	0.00	84,977.00	-84,977.00	0.00	84,977.00	-84,977.00	84,977.00
Total Other Expense	0.00	84,977.00	-84,977.00	0.00	84,977.00	-84,977.00	84,977.00
Net Other Income	0.00	-84,977.00	84,977.00	0.00	-84,977.00	84,977.00	-84,977.00
Net Income	-36,027.82	-162,098.00	126,070.18	-36,027.82	-162,098.00	126,070.18	-162,098.00

Port Ludlow Drainage District
Statement of Financial Income & Expense Detail
 December 31 (13th Month), 2021

Type	Date	Name	Amount
Ordinary Income/Expense			
Expense			
5000 · Personnel			
10.0010 · Administrative Personnel			
Paycheck	12/31/2021	Mary M Paxton	668.25
Paycheck	12/31/2021	Michael N Nilssen	390.90
Check	12/31/2021	Michael N Nilssen	110.00
Total 10.0010 · Administrative Personnel			1,169.15
10.0020 · Commissioner Meetings/District			
Paycheck	12/31/2021	Elmer Cole	277.96
Total 10.0020 · Commissioner Meetings/District			277.96
20.0010 · Federal Taxes			
FICA Expense			
Paycheck	12/31/2021	Mary M Paxton	41.43
Paycheck	12/31/2021	Mary M Paxton	9.69
Paycheck	12/31/2021	Elmer Cole	17.23
Paycheck	12/31/2021	Elmer Cole	4.03
Paycheck	12/31/2021	Michael N Nilssen	24.24
Paycheck	12/31/2021	Michael N Nilssen	5.67
Total FICA Expense			102.29
FUTA Expense			
Paycheck	12/31/2021	Mary M Paxton	4.01
Paycheck	12/31/2021	Elmer Cole	1.67
Paycheck	12/31/2021	Michael N Nilssen	2.35
Total FUTA Expense			8.03
Total 20.0010 · Federal Taxes			110.32
20.0020 · State Taxes			
L&I Expense			
Paycheck	12/31/2021	Mary M Paxton	3.31
Liability Adjust	12/31/2021		1.22
Total L&I Expense			4.53
Total 20.0020 · State Taxes			4.53
Total 5000 · Personnel			1,561.96
5001 · Field Expenses			
31.0030 · Drainage Maintenance Operation			
Check	12/31/2021	Yarddogs Landscaping, Inc	1,590.03
Total 31.0030 · Drainage Maintenance Operation			1,590.03
Total 5001 · Field Expenses			1,590.03
5002 · Engineering			
41.0010 · General District Engineering			
Check	12/31/2021	Gray & Osborne, Inc.	4,875.60
Total 41.0010 · General District Engineering			4,875.60
Total 5002 · Engineering			4,875.60
5004 · Commissioners Mileage & Expense			
43.0010 · Commissioner Mileage/Travel Exp			
Check	12/31/2021	Michael N Nilssen	63.05
Total 43.0010 · Commissioner Mileage/Travel Exp			63.05
Total 5004 · Commissioners Mileage & Expense			63.05

02/08/22

Accrual Basis

Port Ludlow Drainage District
Statement of Financial Income & Expense Detail
December 31 (13th Month), 2021

Type	Date	Name	Amount
5008 · Professional Services			
41.0150 · Accounting Clerk			
Check	12/31/2021	Falge Bookkeeping Services	250.00
		Total 41.0150 · Accounting Clerk	250.00
41.0160 · Recording Secretary			
Check	12/31/2021	Falge Bookkeeping Services	628.85
		Total 41.0160 · Recording Secretary	628.85
		Total 5008 · Professional Services	878.85
		Total Expense	8,969.49
		Net Ordinary Income	-8,969.49
		Net Income	-8,969.49

Port Ludlow Drainage District
Statement of Financial Income & Expense Detail
 December, 2021

Type	Date	Name	Amount
Ordinary Income/Expense			
Income			
361.11 · Investment Interest			
Deposit	12/09/2021		11.41
Total 361.11 · Investment Interest			11.41
368.00 · Special Assessment Capital (SA)			
Deposit	12/09/2021		307.43
Total 368.00 · Special Assessment Capital (SA)			307.43
Total Income			318.84
Gross Profit			318.84
Expense			
5000 · Personnel			
10.0010 · Administrative Personnel			
Paycheck	12/09/2021	Mary M Paxton	355.00
Paycheck	12/09/2021	Mary M Paxton	334.13
Check	12/09/2021	Dean Cole	100.00
Check	12/09/2021	Gary Rygmyr	110.00
Total 10.0010 · Administrative Personnel			899.13
20.0010 · Federal Taxes			
FICA Expense			
Paycheck	12/09/2021	Mary M Paxton	42.73
Paycheck	12/09/2021	Mary M Paxton	9.99
Total FICA Expense			52.72
FUTA Expense			
Paycheck	12/09/2021	Mary M Paxton	4.13
Total FUTA Expense			4.13
Total 20.0010 · Federal Taxes			56.85
20.0020 · State Taxes			
L&I Expense			
Paycheck	12/09/2021	Mary M Paxton	3.83
Total L&I Expense			3.83
Total 20.0020 · State Taxes			3.83
Total 5000 · Personnel			959.81
5001 · Field Expenses			
31.0020 · Temporary Labor			
Check	12/09/2021	Mary M Paxton	163.54
Check	12/09/2021	Mary M Paxton	120.00
Total 31.0020 · Temporary Labor			283.54
31.0030 · Drainage Maintenance Operation			
Check	12/09/2021	Yarddogs Landscaping, Inc	1,590.03
Total 31.0030 · Drainage Maintenance Operation			1,590.03
Total 5001 · Field Expenses			1,873.57
5005 · Miscellaneous/Office Expenses			
47.0000 · Website Maint. & Renewal			
Check	12/09/2021	SeaWing Design	995.80
Total 47.0000 · Website Maint. & Renewal			995.80
Total 5005 · Miscellaneous/Office Expenses			995.80

Port Ludlow Drainage District
Statement of Financial Income & Expense Detail
December, 2021

Type	Date	Name	Amount
5008 · Professional Services			
41.0100 · Legal			
Check	12/09/2021	Ogden Murphy Wallace	324.00
	Total 41.0100 · Legal		324.00
41.0150 · Accounting Clerk			
Check	12/09/2021	Falge Bookkeeping Services	250.00
	Total 41.0150 · Accounting Clerk		250.00
	Total 5008 · Professional Services		574.00
	Total Expense		4,403.18
	Net Ordinary Income		-4,084.34
	Net Income		-4,084.34

Port Ludlow Drainage District
Statement of Financial Income & Expense

02/08/22

Accrual Basis

December 31 (13th Month), 2021

	Dec 31, 21	Jan - Dec 21
Ordinary Income/Expense		
Income		
361.11 · Investment Interest	0.00	150.67
368.00 · Special Assessment Capital (SA)	0.00	48,615.38
Total Income	0.00	48,766.05
Gross Profit	0.00	48,766.05
Expense		
5000 · Personnel		
10.0010 · Administrative Personnel	1,169.15	6,623.28
10.0020 · Commissioner Meetings/District	277.96	2,095.96
20.0010 · Federal Taxes		
FICA Expense	102.29	642.56
FUTA Expense	8.03	50.40
Total 20.0010 · Federal Taxes	110.32	692.96
20.0020 · State Taxes		
L&I Expense	4.53	38.14
Total 20.0020 · State Taxes	4.53	38.14
Total 5000 · Personnel	1,561.96	9,450.34
5001 · Field Expenses		
31.0020 · Temporary Labor	0.00	384.74
31.0030 · Drainage Maintenance Operation	1,590.03	20,491.69
Total 5001 · Field Expenses	1,590.03	20,876.43
5002 · Engineering		
41.0010 · General District Engineering	4,875.60	11,945.58
41.0050 · Project Review	0.00	2,197.11
Total 5002 · Engineering	4,875.60	14,142.69
5003 · Engineering - Capital Projects		
41.0015 · Miscellaneous Design Project	0.00	638.09
Total 5003 · Engineering - Capital Projects	0.00	638.09
5004 · Commissioners Mileage & Expense		
43.0010 · Commissioner Mileage/Travel Exp	63.05	63.05
Total 5004 · Commissioners Mileage & Expense	63.05	63.05
5005 · Miscellaneous/Office Expenses		
42.0010 · Postage/Mailings	0.00	31.50
44.0000 · Advertising	0.00	544.00
45.0010 · Rent	0.00	962.00
46.0000 · Insurance	0.00	4,631.00
47.0000 · Website Maint. & Renewal	0.00	2,075.80
49.0000 · Misc. Filing/Recording Fee	0.00	69.99
Total 5005 · Miscellaneous/Office Expenses	0.00	8,314.29
5007 · Loan Payment/Transfers to Reser		
78.0010 · P WTF Loan Principal Repayment	0.00	17,929.67
82.0000 · Loan Interest	0.00	74.71
Total 5007 · Loan Payment/Transfers to Reser	0.00	18,004.38
5008 · Professional Services		
41.0100 · Legal	0.00	7,973.90
41.0150 · Accounting Clerk	250.00	3,180.00
41.0160 · Recording Secretary	628.85	2,125.60
Total 5008 · Professional Services	878.85	13,279.50

02/08/22
Accrual Basis

Port Ludlow Drainage District
Statement of Financial Income & Expense
December 31 (13th Month), 2021

	Dec 31, 21	Jan - Dec 21
66000 - Payroll Expenses	0.00	0.30
Total Expense	8,969.49	84,769.07
Net Ordinary Income	-8,969.49	-36,003.02
Net Income	<u>-8,969.49</u>	<u>-36,003.02</u>

Port Ludlow Drainage District
Statement of Financial Income & Expense
December, 2021

02/08/22

Accrual Basis

	Dec 1 - 30, 21	Jan 1 - Dec 30, 21
Ordinary Income/Expense		
Income		
361.11 · Investment Interest	11.41	150.67
368.00 · Special Assessment Capital (SA)	307.43	48,615.38
Total Income	<u>318.84</u>	<u>48,766.05</u>
Gross Profit	318.84	48,766.05
Expense		
5000 · Personnel		
10.0010 · Administrative Personnel	899.13	5,454.13
10.0020 · Commissioner Meetings/District	0.00	1,818.00
20.0010 · Federal Taxes		
FICA Expense	52.72	540.27
FUTA Expense	4.13	42.37
Total 20.0010 · Federal Taxes	<u>56.85</u>	<u>582.64</u>
20.0020 · State Taxes		
L&I Expense	3.83	33.61
Total 20.0020 · State Taxes	<u>3.83</u>	<u>33.61</u>
Total 5000 · Personnel	959.81	7,888.38
5001 · Field Expenses		
31.0020 · Temporary Labor	283.54	384.74
31.0030 · Drainage Maintenance Operation	1,590.03	18,901.66
Total 5001 · Field Expenses	<u>1,873.57</u>	<u>19,286.40</u>
5002 · Engineering		
41.0010 · General District Engineering	0.00	7,069.98
41.0050 · Project Review	0.00	2,197.11
Total 5002 · Engineering	0.00	9,267.09
5003 · Engineering - Capital Projects		
41.0015 · Miscellaneous Design Project	0.00	638.09
Total 5003 · Engineering - Capital Projects	0.00	638.09
5005 · Miscellaneous/Office Expenses		
42.0010 · Postage/Mailings	0.00	31.50
44.0000 · Advertising	0.00	544.00
45.0010 · Rent	0.00	962.00
46.0000 · Insurance	0.00	4,631.00
47.0000 · Website Maint. & Renewal	995.80	2,075.80
49.0000 · Misc. Filing/Recording Fee	0.00	69.99
Total 5005 · Miscellaneous/Office Expenses	<u>995.80</u>	<u>8,314.29</u>
5007 · Loan Payment/Transfers to Reser		
78.0010 · PWTF Loan Principal Repayment	0.00	17,929.67
82.0000 · Loan Interest	0.00	74.71
Total 5007 · Loan Payment/Transfers to Reser	0.00	18,004.38
5008 · Professional Services		
41.0100 · Legal	324.00	7,973.90
41.0150 · Accounting Clerk	250.00	2,930.00
41.0160 · Recording Secretary	0.00	1,496.75
Total 5008 · Professional Services	<u>574.00</u>	<u>12,400.65</u>

Port Ludlow Drainage District
Statement of Financial Income & Expense
December, 2021

02/08/22

Accrual Basis

	<u>Dec 1 - 30, 21</u>	<u>Jan 1 - Dec 30, 21</u>
66000 · Payroll Expenses	0.00	0.30
Total Expense	<u>4,403.18</u>	<u>75,799.58</u>
Net Ordinary Income	<u>-4,084.34</u>	<u>-27,033.53</u>
Net Income	<u><u>-4,084.34</u></u>	<u><u>-27,033.53</u></u>

No.	Project	Completion Date	Construction Cost
1	North Bay Condon No. 2 Conveyance System Surface drainage from Oak Bay Road discharged through the North Bay Condon No. 2 and crossed flooding in the driveway, parking lot and outside rear of the condominium building. A 18-inch pipe connection between the existing culvert on Oak Bay Road and the downstream culvert between the building was installed.	2003	\$12,000
2	Area 7 Detention Pond/Bioswale Rehabilitation The detention pond and bioswale leading to the pond had been neglected for years. Vegetation and sediment was removed to restore the facilities to the original condition.	2003	\$5,000
3	Libby Court Outfall (Oak Bay Road Phase I) The outfall pipe east of Montgomery Lane north of Libby Court was rotted and the bottom of the pipe was eroding. The pipe discharged at the top of the steep bank. This project installed a 30-inch diameter storm pipe from Montgomery Lane to a concrete diffuser structure on the beach. The pipe transitions from underground to above ground at the face of the bluff.	2004	\$120,500

You don't have to own a backyard rain gauge to know some areas from the fall of 2016 through spring of 2017 has seen more rain than normal rainfall. A Seattle weather blog reports that October 2016 was the wettest month on record with over three times the normal amount of rainfall. Additionally, the combined rainfall for February and March 2017 is the wettest these two months have seen since weather records began in the 1950s. Lots of rain are accumulating standing water around their property this year, perhaps more than has previously been observed.

Over the years, the Port Ludlow Drainage District (PLDD) has received numerous inquiries as to whether the District can help with private property water issues. The majority of our comments is not built on soil that allows rain water to infiltrate into the ground. Instead it is underlain by glacial till consisting of a compact mixture of clay, silt, sand, gravel, and boulders that were deposited during the last glaciation. Till inhibits the flow of water into and through the soil layers which can result in standing water or surface runoff from spill areas.

Water that has eroded more permeable soils is trapped between layers of till soils and, when the soil conditions are right, the trapped ground water may be discharged from the confining till layers. This often happens where the till soils have been disturbed such as at the uphill foundation wall of our homes. Most of these owners have dealt with the need to install curtain drains (French drains) around the uphill side of their property.

The PLDD does not have jurisdiction to solve individual drainage problems or ground water issues. The District's mission is to alleviate storm water conveyance problems on community property, like the greenbelts. For those that live on the top of the hill, ground water is not as severe a problem as for those at the bottom of the hill. The District is often asked to review issues relating to a single property, and at times has been able to offer a suggestion for the solution, but cannot provide advice or remediate individual issues.

There have been 18 Capital Improvement Projects undertaken and completed by PLDD that have contributed to the improvement of storm water flow over the years. These improvements have addressed community safety, preservation of property, and water quality for the benefit of all residents. The maintenance of PLDD projects and facilities is a primary focus of the District. The District's maintenance program has worked hard during this historic rainy winter to make sure that the conveyance facilities are able to continue to function under all conditions.

October 2018 e-Navigator - Beach Club & LMC News



PORT LUDLOW DRAINAGE DISTRICT
Facility Inventory - Maintenance

Newcomers to our area have asked for more information about the Drainage District, what it is and what it does?

The Port Ludlow Drainage District (PLDD) is a Jefferson County Special Purpose District that is tasked with resolving storm water drainage problems on common property within the North Bay area of Port Ludlow. > Read More. The district is governed by a three-member board of commissioners which is elected by owner(s) of land located in the District who are qualified voters of the District.

The PLDD does not have jurisdiction to solve individual drainage problems or ground water issues. The District's mission is to alleviate stormwater conveyance problems on community property, like the greenbelts.

The District has completed 18 capital improvement projects since inception of PLDD in 2000, including six (6) capital projects identified in the 2003 Comprehensive Plan, plus an additional 13 important projects.

As part of strategic planning, the 2018-2019 focus is on maintenance of those facilities and assets, including identification of potential problem areas. The Board has presented a facility inventory, which includes a summary listing and drawings of current and potential areas, divided into three sections: District Inventory

- 16 Facilities Installed by the District (shown in Blue)
- 7 Other Area Maintenance Activities (Installed by Others) (shown in Green)
- 6 Areas to Watch (Installed by Others) (shown in Red)

Maps displaying Drainage facilities are divided into three sections:

- Fig 1 = South
- Fig 2 = Mid-section
- Fig 3 = North

This is a good time of year to address maintenance of your driveway culvert. As noted in the Nov 4 Dec-16 eNavigator, "Driveway culverts are the responsibility of the homeowner to maintain, clean, and replace." For more, see Port Ludlow Voice, March 2018 pages 34-35.

Port Ludlow Voice Page 29

The Pope Way Outfall was installed in 2007. This project involved deepening of an existing culvert located on private property from Condon Lane to the top of the bluff, and installation of a new 14-inch outfall which extends above ground down the face of the bluff to a diffuser structure located on the beach.

Pope Way Outfall

Submitted photos

The District Commission(s) and engineering consultant take a walk up the beach annually to review the condition of the outfalls. This year's inspection was conducted on May 31 during a low tide. The outfalls are in good condition and functioning properly.

A complete review of this report will be presented at PLDD's regular meeting on **Thursday, July 13**, at 10:00 a.m. in the Meeting Room of the Port Ludlow Fire Hall. Everyone is invited to attend.

Port Ludlow Drainage District - Outfall Inspection

Two significant projects the Port Ludlow Drainage District (PLDD) has completed are the Libby Court Outfall and the Pope Way Outfall. These projects were undertaken to minimize the potential for erosion and failure of the high bluff on the east side of the District from falling metal culverts that previously discharged at the top of the bank.

The District completed the Libby Court Outfall in 2004. The district installed a 30-inch diameter storm pipe from Montgomery Lane to a concrete diffuser structure located on the beach. The pipe transitions from underground to above ground at the face of the bluff.