

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 ⁶	Totals ⁷
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	\$ 20,876.68	\$ 119,008.11
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	\$ 78,043.62	
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.

6.) \$11,539.11 retroactively allocated due to county error. \$9,337.57 was added to the account to counter the \$9,337.57 in expenses for the 13th month. This was done because the cash balance is changed in January 2022, despite the expenses being reported in December 2021.

7.) GF Receipts Composition:

\$48,615.38 Special Assessment Revenue
\$48,000.00 Transferred in from RF Investment Pool
\$1,133.55 Transferred in from RF cash balance
\$235.32 Transferred in from county
\$9,337.57 To keep the cash balance in the account accurate for the 13th month.
\$11,539.11 To correct county error. (Special Assessment Revenue)
\$147.25 Interest transferred from the reserve fund.
-\$0.07 Rounding & Adjustment
Total \$119,008.11

GF Disbursements Composition:

\$48,000.00 Transferred to general fund reseve pool
\$235.32 Transferred out by the county
\$17,929.67 To pay off the 2009 loan
\$66,876.33 General operating expenses
Total \$113,041.32