



Utility Committee Meeting

September 27, 2023 at 4:00 PM

HYBRID MEETING:

Please join the meeting in-person at the Lake Stevens Sewer District Jim Mitchell Conference Room or virtually via GoToMeeting from your computer, tablet or smartphone.

<https://global.gotomeeting.com/join/415356613>

You can also dial in using your phone.

United States (Toll Free): 1 866 899 4679

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Access Code: 415-356-613

Agenda

1. **Call to order**
2. **Roll Call** (2.17¹)
3. **Public Forum** – Non-action items (please limit comments to 3 minutes)
4. **Information sharing:** planning, coordination, management (4.20)
 - a. Financial records (9.2) – District Mid-Year Financials Review
 - b. Accelerated Assumption
5. **Project Review** (4.20)
 - a. Capital projects (6) – LS 2C Upgrade, gravity main, forcemain (projects E2-A, -B, -C, 2022)
 - b. Capital project – LS 5C Decommissioning (project E4, 2022)
 - c. Capital project – 131st Ave NE (project E5-B, 2025)
 - d. Capital project – Machias New LS E8 and forcemain (project E8-A, 2027)
6. **Development review** (4.20)
7. **Action Items:** Approval of June 21, 2023, Meeting Minutes
8. **Next Meeting** (7.2)
9. **Adjourn**

¹ City of Lake Stevens and Lake Stevens Sewer District Unified Sewer Services and Annexation Agreement, May 23, 2005



**Utility Committee Meeting Minutes
June 21, 2023, 4:00 pm**

City of Lake Stevens / Lake Stevens Sewer District
In person and by remote participation via Go To Meeting, Lake Stevens, Washington

1. **Called to Order:** 4:00 PM by Andrea Wright
2. **Roll Call:**

Attendees Representing the District: Commissioners Dan Lorentzen, Andrea Wright, and Kevin Kosche; Staff: Mariah Low, Johnathan Dix, and Rosalind Gorc.

Attendees Representing the City of Lake Stevens: Councilmembers Gary Petershagen, Mayor Brett Gailey and Ryan Donahue virtually. City Staff: Aaron Halvorson, Russ Wright, and Anya Warrington.

3. **Public Forum:** No Comments
4. **Information Sharing:** planning, coordination, management (4.20)
 - a. Accelerated Assumption Update – Meetings with both City and District staff have been very helpful, including discussion about operations, software, etc. Staff has addressed some of the reasoning behind the document presented to the City for the assumption. District is awaiting a response regarding the assumption document sent to the City. Discussions ensued.
5. **Project Review (4.20):**
 - a. Capital Projects (6) – 131st Ave NE sewer extension project is under design with Pace Engineering. The City has received some grant funds to start the sewer mains and lines for the project and is consistent with the District's Comprehensive Plan. 60% of the design should be complete by end of June.

Machias Lift Station Grant also received. More information coming. Opened bids for 88 projects including sidewalks and ramps across the City. Sunset Beach Park project opened for bids and will continue during summer. SR 9 closes for a week for further construction of roadwork. 17 Capital projects currently underway for the City.
6. **Development Review (4.20):** A list of updated development projects was provided. 54 ERUs under construction. MSR Lake Stevens submitted application but no DEA as of yet, plans are being worked out.
7. **Action Items:**

- a. Approve Minutes from May 24, 2023 – Commissioner Kosche made a Motion to approve the minutes. Correction of Councilmember Donahue virtually joining that meeting at 4:10pm. Mariah Low seconded the Motion. The Motion passed.
- 8. **Next Meeting (7.2):** July 26, 2023, at 4:00 pm will be the next scheduled meeting.
- 9. **Adjourn:** At 4:19 PM, Commissioner Kosche made a Motion to adjourn the meeting. Councilmember Petershagen seconded the Motion. The Motion passed.

2023 Utility Committee Chair:

Andrea Wright, Lake Stevens Sewer District



**LAKE STEVENS
SEWER DISTRICT**
Serving You Since 1957

FINANCIAL STATEMENTS

JUNE 2023

DRAFT

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Cash/Investment Balance Report as of 6/30/2023**UNRESTRICTED CASH/INVESTMENTS****Cash/Investments to pay for Maintenance & Operations**

131-10/136-10	Maintenance Fund	4,811,365.24
131-00	Cash in Umpqua Bank	535,410.27
131-01	Cash in First Financial	15,829.25
131-02	Cash In Xpresss Bill Pay	22,682.03
	Other Unrestricted Cash	31,535.05
Total M&O Cash/Investments		5,416,821.84

Cash/Investments to pay for Debt

131-34/136-34	ULID #13 Assessment	2,313.40
125-13/126-13	2010 Bond P&I Payment	1,673,525.10
125-15/126-15	City Bond P&I Payment	-
Total Debt Cash/Investments		1,675,838.50

Cash/Investments to pay for Capital Projects - Use by resolution only

131-29/136-29	Capital Expense - Current Expenditures	3,780,149.63
131-16/136-16	Capital Improvements - Future Improvements	15,089,555.86
Total Capital Cash/Investments		18,869,705.49

TOTAL UNRESTRICTED CASH/INVESTMENTS	25,962,365.83
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RESTRICTED CASH/INVESTMENTS**Restricted for Debt Payments**

131-31/136-31	PWTF P&I - Debt Service	25,962.71
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Restricted per Bond / Loan Documents

131-46/136-46	SRF Reserve County Pool	3,200,897.84
131-26/136-26	SRF P&I Payment	1,625,104.85

Restricted Other Cash

135-24	Other Restricted Cash	10,648.82
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TOTAL RESTRICTED CASH/INVESTMENTS	4,862,614.22
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GRAND TOTAL CASH/INVESTMENTS	30,824,980.05
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TOTAL JUNE CASH/INV BALANCE	30,824,980.05
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TOTAL MAY CASH/INV BALANCE	30,689,571.81
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MONTHLY INCREASE/(DECREASE)	135,408.24
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**Lake Stevens Sewer District
2022/2023 Cash & Investment Balances**

2023 Cash /Investment Balances

Month	TOTAL	M&O	UNRESTRICTED		RESTRICTED	
			DEBT	CAPITAL	DEBT	
January	29,271,043	4,352,775	1,074,414	18,368,392	5,475,462	
February	30,165,432	4,907,876	1,074,425	18,392,084	5,791,047	
March	31,273,234	5,233,640	1,075,946	18,423,805	6,539,843	
April	32,317,537	4,043,108	2,041,957	18,594,655	7,637,818	
May	30,689,572	4,538,494	1,675,838	18,733,106	5,742,134	
June	30,824,980	5,416,822	1,675,839	18,869,705	4,862,614	
July						
August						
September						
October						
November						
December						

2022 Cash/Investment Balances

Month	TOTAL	M&O	UNRESTRICTED		RESTRICTED	
			DEBT	CAPITAL	DEBT	
January	26,513,247	2,002,000	3,526,865	17,749,926	3,234,456	
February	27,121,594	2,402,956	3,732,125	17,752,256	3,234,256	
March	27,859,254	2,170,812	4,739,844	17,714,048	3,234,550	
April	28,458,525	1,917,118	5,616,088	17,690,780	3,234,540	
May	26,414,256	2,582,669	2,862,974	17,726,931	3,241,683	
June	26,305,931	3,570,758	1,760,458	17,739,749	3,234,967	
July	26,704,905	3,538,445	2,380,164	17,552,905	3,233,391	
August	27,674,470	4,152,385	2,776,919	17,511,499	3,233,666	
September	28,643,716	4,865,366	3,131,272	17,408,664	3,238,415	
October	30,020,476	3,897,661	5,355,545	17,533,298	3,233,973	
November	28,084,684	4,433,829	2,256,566	18,167,724	3,226,564	
December	28,909,112	4,774,523	1,074,406	18,363,105	4,697,078	

LAKE STEVENS SEWER DISTRICT
STATEMENT OF MONTHLY OPERATIONS - 7 MONTHS ENDED JUNE 30, 2023

	DEC	JAN	FEB	MAR	APR	MAY	JUN
OPERATING REVENUE							
RESIDENTIAL SERVICE	1,366,630	1,366,596	1,367,957	1,368,576	1,368,774	1,371,076	1,372,883
COMMERCIAL SERVICE	77,618	89,132	83,322	107,626	84,833	93,675	113,871
SCHOOLS	13,509	16,932	11,416	12,034	12,080	13,344	19,245
	<u>1,457,758</u>	<u>1,472,661</u>	<u>1,462,695</u>	<u>1,488,237</u>	<u>1,465,687</u>	<u>1,478,095</u>	<u>1,505,999</u>
PERMIT FEES	2,400	5,900	1,900	12,800	5,400	12,500	17,350
OTHER SEWER REVENUE	<u>21,550</u>	<u>27,944</u>	<u>24,418</u>	<u>88,717</u>	<u>32,621</u>	<u>25,992</u>	<u>26,289</u>
TOTAL OPERATING REVENUE	<u>1,481,708</u>	<u>1,506,504</u>	<u>1,489,013</u>	<u>1,589,754</u>	<u>1,503,707</u>	<u>1,516,586</u>	<u>1,549,638</u>
OPERATING EXPENSES							
PLANT OPERATIONS EXPENSE	167,572	105,745	148,298	119,824	152,634	115,478	168,693
PLANT SALARIES, BENEFITS & PR TAXES	132,352	126,247	126,571	102,446	117,566	119,219	120,257
MAINTENANCE & COLLECTIONS EXPENSE	50,174	39,501	53,110	51,336	46,187	42,111	52,810
MAINTENANCE & COLLECTIONS UTILITIES	8,683	19,612	16,321	17,312	18,466	14,786	14,823
MAINTENANCE SALARIES, BENEFITS & PR TAXES	(106,357)	157,899	156,174	150,321	150,090	162,354	161,619
ADMINISTRATIVE EXPENSE	43,225	20,915	17,232	16,675	21,550	14,623	21,352
ADMINISTRATIVE SALARIES, BENEFITS & PR TAXES	(1,092)	93,544	89,458	79,989	82,676	82,638	82,754
COMMISSIONERS' SALARIES	1,536	1,408	1,664	1,664	1,024	1,152	1,408
CUSTOMER RECORDS & COLLECTION	9,478	8,674	8,796	8,770	4,320	10,450	15,298
CONF, TRVL, MILEAGE, MEALS & VEHICLE EXP	(3,313)	4,500	3,376	3,521	4,385	3,290	12,086
TRAINING & SCHOOLING	(104)	0	0	0	0	0	0
BUSINESS TAXES & INSURANCE	55,959	64,250	62,417	95,214	76,564	63,913	64,117
ENGINEERING	97,007	147	82	599	827	2,368	2,096
LEGAL	5,816	2,038	4,432	12,295	6,453	5,003	2,876
BOND ISSUANCE COST	0	0	1,500	0	0	0	0
STATE AUDITOR	6,908	0	0	0	0	0	0
CPA	0	0	0	0	24,360	2,625	788
HUMAN RESOURCES	0	0	11	0	11	11	0
FINANCIAL	12,504	0	0	0	0	0	0
CITY OPERATING FEE	<u>1,250</u>	<u>1,250</u>	<u>1,250</u>	<u>1,250</u>	<u>1,250</u>	<u>1,250</u>	<u>1,250</u>
TOTAL OPERATING EXPENSES	<u>481,599</u>	<u>645,729</u>	<u>690,691</u>	<u>661,215</u>	<u>708,363</u>	<u>641,271</u>	<u>722,225</u>
OPERATING INCOME	<u>1,000,109</u>	<u>860,776</u>	<u>798,322</u>	<u>928,539</u>	<u>795,344</u>	<u>875,315</u>	<u>827,413</u>
NONOPERATING REVENUE (EXPENSES)							
INTEREST ON ASSESSMENTS	171	0	0	0	0	0	0
INTEREST ON INVESTMENTS, NET	(194,046)	88,903	87,145	102,711	109,151	118,441	111,202
CONTRIBUTED CAPITAL-CONN FEES	0	2,957	13,500	19,678	176,800	27,000	80,752
CONTRIBUTED CAPITAL-SWI BASIN CHARGE	0	0	1,595	0	0	3,190	1,595
CONTRIBUTED CAPITAL-CALLOW RD BASIN CHARGE	0	0	0	0	0	0	0
CONTRIBUTED CAPITAL-OTHER	0	0	129	0	17,736	259	0
NET RENTAL INCOME (LOSS)	3,471	2,798	2,815	2,471	2,478	2,810	2,488
OTHER INTEREST INCOME	161	537	560	652	514	0	1
GAIN ON SALE OF FIXED ASSET	(11,279)	0	0	0	0	0	0
TOTAL NONOPERATING REVENUE (EXPENSES)	<u>(201,522)</u>	<u>95,194</u>	<u>105,744</u>	<u>125,513</u>	<u>306,678</u>	<u>151,699</u>	<u>196,038</u>
OTHER DEDUCTIONS							
INTEREST EXPENSE	94,526	131,964	128,798	128,798	128,798	128,798	126,197
PRETREATMENT GRANT PROGRAM	0	0	0	0	0	0	0
TOTAL OTHER DEDUCTIONS	<u>94,526</u>	<u>131,964</u>	<u>128,798</u>	<u>128,798</u>	<u>128,798</u>	<u>128,798</u>	<u>126,197</u>
NET INCOME BEFORE NON CASH TRANSACTIONS	<u>704,061</u>	<u>824,006</u>	<u>775,267</u>	<u>925,253</u>	<u>973,224</u>	<u>898,216</u>	<u>897,254</u>
NON CASH REVENUE AND (EXPENSE)							
CONTRIBUTED CAPITAL-DONATED (REV)	1,757,794	0	0	0	0	74,702	0
DEPRECIATION & AMORTIZATION (EXP)	(629,151)	(548,739)	(548,771)	(549,327)	(549,327)	(549,808)	(549,741)
TOTAL NON CASH REVENUE AND (EXPENSE)	<u>1,128,643</u>	<u>(548,739)</u>	<u>(548,771)</u>	<u>(549,327)</u>	<u>(549,327)</u>	<u>(475,106)</u>	<u>(549,741)</u>
CHANGE IN NET POSITION - NET INCOME (LOSS)	<u>1,832,704</u>	<u>275,267</u>	<u>226,497</u>	<u>375,927</u>	<u>423,898</u>	<u>423,110</u>	<u>347,513</u>

LAKE STEVENS SEWER DISTRICT
STATEMENT OF MONTHLY OPERATIONS - 7 MONTHS ENDED JUNE 30, 2023

	DEC	JAN	FEB	MAR	APR	MAY	JUN
OTHER SEWER REVENUE							
FORFEITURE DISC & PENALTIES	20,627	16,950	15,131	27,726	27,301	22,427	22,076
INTEREST CHARGES	2,243	2,257	2,060	2,624	2,267	1,742	2,411
PRETREATMENTGRANT PROGRAM PROGRAM FEE	0	5,500	4,900	52,875	0	0	400
DEVELOPER ADMIN CHARGES	8,374	3,236	1,929	2,942	2,862	1,605	1,262
OTHER MISC REVENUES	(9,694)	0	398	2,550	191	218	140
	<u>21,550</u>	<u>27,944</u>	<u>24,418</u>	<u>88,717</u>	<u>32,621</u>	<u>25,992</u>	<u>26,289</u>
PLANT OPERATIONS EXPENSES							
UTILITIES	36,377	39,817	32,253	33,172	34,917	30,935	31,809
CHEMICALS	57,203	35,877	36,490	37,486	39,467	33,363	30,470
BIOSOLIDS	24,542	16,097	19,486	19,247	20,303	20,534	19,907
EQUIPMENT & SUPPLIES	27,379	7,065	9,239	10,874	35,419	6,422	21,119
TELECOMMUNICATIONS	1,689	1,949	1,691	1,571	1,506	2,446	1,795
SOFTWARE SUPPORT	9,961	2,708	30,788	2,708	2,708	16,428	47,675
FACILITY SERVICES	1,284	840	980	11,125	1,013	720	12,760
LABORATORY	5,521	921	8,186	3,067	4,549	3,882	1,792
MISCELLANEOUS	3,617	473	9,186	575	12,752	748	1,366
	<u>167,572</u>	<u>105,745</u>	<u>148,298</u>	<u>119,824</u>	<u>152,634</u>	<u>115,478</u>	<u>168,693</u>
PLANT SALARIES, BENEFITS & PR TAXES							
PLANT SALARIES	226,619	91,385	92,244	77,472	82,717	84,123	88,238
PLANT BENEFITS	(101,406)	26,133	25,646	17,506	26,993	26,757	27,245
PLANT PR TAXES	7,138	8,729	8,681	7,468	7,855	8,338	4,774
	<u>132,352</u>	<u>126,247</u>	<u>126,571</u>	<u>102,446</u>	<u>117,566</u>	<u>119,219</u>	<u>120,257</u>
MAINTENANCE & COLLECTIONS EXPENSE							
MAINTENANCE OF LINES	21,048	0	22,557	0	4,162	133	29
DISTRICT LIFT STATION MAINTENANCE	(17,575)	5,259	5,518	5,863	9,797	9,247	23,164
CITY LIFT STATION MAINTENANCE	15,072	3,581	553	6,328	8,904	12,207	9,904
FIELD BLDG MAINTENANCE	1,721	670	947	1,131	1,244	1,052	1,240
DECANT FACILITY MAINTENANCE	0	175	160	0	0	0	0
SOFTWARE MAINT & LIFT STATION TELEMTRY	14,676	22,468	11,131	25,060	7,194	7,434	7,471
TELECOMMUNICATIONS	1,173	1,182	1,186	1,202	1,227	2,067	1,245
CHEMICALS & ODOR CONTROL	7,512	1,413	4,876	3,721	6,391	3,322	4,703
SYSTEM EXPENSE	317	740	1,695	1,911	2,172	1,890	1,672
SAFETY	3,125	910	1,382	3,016	1,992	1,655	278
FIELD BLDG RENT	3,104	3,104	3,104	3,104	3,104	3,104	3,104
	<u>50,174</u>	<u>39,501</u>	<u>53,110</u>	<u>51,336</u>	<u>46,187</u>	<u>42,111</u>	<u>52,810</u>
MAINTENANCE & COLLECTIONS SALARIES, BENEFITS & PR TAXES							
MAINTENANCE & COLLECTIONS SALARIES	5,331	113,182	111,612	107,163	107,339	115,531	118,151
MAINTENANCE & COLLECTIONS BENEFITS	(121,268)	34,143	34,030	32,777	32,796	35,789	36,008
MAINTENANCE & COLLECTIONS PR TAXES	9,581	10,574	10,531	10,381	9,956	11,034	7,460
	<u>(106,357)</u>	<u>157,899</u>	<u>156,174</u>	<u>150,321</u>	<u>150,090</u>	<u>162,354</u>	<u>161,619</u>
ADMINISTRATIVE EXPENSE							
OFFICE SUPPLIES & MAINTENANCE	19,051	15,682	15,593	14,963	19,917	12,506	20,174
DUES, CERTS & SUBSCRIPTIONS	22,989	4,535	789	330	307	289	176
TELECOMMUNICATIONS	511	533	534	543	533	694	650
ADVERTISING, PROMO & PUBLIC EDUCATION	109	165	316	839	793	1,134	353
	<u>42,661</u>	<u>20,915</u>	<u>17,232</u>	<u>16,675</u>	<u>21,550</u>	<u>14,623</u>	<u>21,352</u>
ADMINISTRATIVE SALARIES, BENEFITS & PR TAXES							
ADMINISTRATIVE SALARIES	68,007	67,339	63,721	58,696	59,566	59,470	60,350
ADMINISTRATIVE BENEFITS	(74,081)	20,273	20,109	16,013	17,857	17,879	17,963
ADMINISTRATIVE PR TAXES	4,982	5,932	5,627	5,280	5,254	5,289	4,441
	<u>(1,092)</u>	<u>93,544</u>	<u>89,458</u>	<u>79,989</u>	<u>82,676</u>	<u>82,638</u>	<u>82,754</u>
BUSINESS TAXES & INSURANCE							
EXCISE TAX	28,398	33,712	31,810	34,529	34,163	33,305	33,478
PROPERTY/DIKING TAX & FIRE DISTRICT FEE	4,564	0	0	14,766	5,339	0	0
OPERATING LICENSES & PERMITS	1,346	101	0	15,311	6,455	0	31
PROPERTY INSURANCE	21,652	30,438	30,608	30,608	30,608	30,608	30,608
	<u>55,959</u>	<u>64,250</u>	<u>62,417</u>	<u>95,214</u>	<u>76,564</u>	<u>63,913</u>	<u>64,117</u>

LAKE STEVENS SEWER DISTRICT
COMPARATIVE STATEMENTS OF OPERATIONS - 6 MONTHS ENDED JUNE 30, 2023

	CURRENT MONTH	SAME MO LAST YR	INCREASE (DECREASE)	CURRENT Y-T-D	LAST Y-T-D	INCREASE (DECREASE)	YTD % INCR/(DECR)
OPERATING REVENUE							
RESIDENTIAL SERVICE	1,372,883	1,354,642	18,241	8,215,862	7,196,691	1,019,171	14.16%
COMMERCIAL SERVICE	113,871	68,484	45,387	572,459	360,866	211,593	58.63%
SCHOOL SERVICE	19,245	13,477	5,768	85,052	91,394	(6,342)	(6.94%)
	1,505,999	1,436,603	69,396	8,873,374	7,648,950	1,224,422	16.01%
PERMIT FEES	17,350	12,550	4,800	55,850	51,775	4,075	7.87%
OTHER SEWER REVENUE	26,289	39,716	(13,427)	225,980	181,069	44,911	24.80%
TOTAL OPERATING REVENUE	1,549,638	1,488,869	60,769	9,155,204	7,881,795	1,273,408	16.16%
OPERATING EXPENSES							
PLANT OPERATIONS EXPENSE	168,693	97,373	71,319	810,672	649,705	160,967	24.78%
PLANT SALARIES & BENEFITS & PR TAXES	120,257	101,136	19,121	712,304	676,113	36,191	5.35%
MAINT & COLLECTIONS EXPENSE	52,810	25,079	27,731	285,054	197,251	87,803	44.51%
MAINT & COLLECTIONS UTILITIES	14,823	12,169	2,654	101,320	99,604	1,716	1.72%
MAINT SALARIES & BENEFITS & PR TAXES	161,619	128,468	33,151	938,457	770,915	167,542	21.73%
ADMIN EXPENSE	21,352	15,618	5,734	112,348	90,214	22,134	24.54%
ADMIN SALARIES & BENEFITS & PR TAXES	82,754	79,793	2,961	511,058	469,823	41,235	8.78%
COMMISSIONERS' SALARIES	1,408	1,408	0	8,320	9,600	(1,280)	(13.33%)
CUSTOMER RECORDS & COLLECTION	15,298	9,107	6,191	56,308	49,158	7,150	14.55%
CONF, TRVL, MILEAGE, MEALS & VEHICLE EXP	12,086	3,306	8,779	31,159	27,906	3,253	11.66%
TRAINING & SCHOOLING	0	0	0	0	104	(104)	(100.00%)
BUSINESS TAXES & INSURANCE	64,117	50,241	13,876	426,475	332,164	94,311	28.39%
ENGINEERING	2,096	735	1,360	6,119	6,440	(321)	(4.99%)
LEGAL	2,876	5,290	(2,414)	32,996	52,273	(19,277)	(36.88%)
BOND ISSUANCE COST	0	0	0	1,500	1,500	0	0.00%
STATE AUDITOR	0	0	0	0	113	(113)	(100.00%)
CPA	788	12,370	(11,583)	27,773	26,698	1,075	4.03%
HUMAN RESOURCES	0	0	0	33	11	22	200.00%
FINANCIAL	0	1,938	(1,938)	0	1,938	(1,938)	(100.00%)
CITY OPERATING FEE	1,250	1,250	0	7,500	7,500	0	0.00%
TOTAL OPERATING EXPENSE	722,225	545,280	176,944	4,069,394	3,469,029	600,365	17.31%
OPERATING INCOME	827,413	943,589	(116,175)	5,085,810	4,412,766	673,043	15.25%
OTHER REVENUE							
INTEREST ON ASSESSMENTS	0	361	(361)	0	361	(361)	(100.00%)
INTEREST ON INVESTMENTS, NET	111,202	21,942	89,261	617,552	75,969	541,583	712.90%
CONTRIBUTED CAPITAL-CONN FEES	80,752	20,800	59,952	320,686	436,249	(115,563)	(26.49%)
CONTRIBUTED CAPITAL-SWI BASIN CHARGE	1,595	0	1,595	6,380	6,380	0	0.00%
CONTRIBUTED CAPITAL-CALLOW RD BASIN CHAF	0	0	0	0	0	0	0.00%
CONTRIBUTED CAPITAL-OTHER	0	0	0	18,124	212	17,912	8440.16%
NET RENTAL INCOME (LOSS)	2,488	2,762	(273)	15,860	15,444	416	2.69%
OTHER INTEREST INCOME	1	97	(96)	2,264	456	1,808	396.69%
GAIN ON SALE OF FIXED ASSET	0	10,000	(10,000)	0	10,000	(10,000)	(100.00%)
TOTAL NONOPERATING REVENUE (EXPENSES)	196,038	55,961	140,077	980,866	545,071	435,795	79.95%
OTHER DEDUCTIONS							
INTEREST EXPENSE	126,197	141,644	(15,447)	773,354	863,028	(89,674)	(10.39%)
PRETREATMENT GRANT PROGRAM	0	0	0	0	0	0	0.00%
TOTAL OTHER DEDUCTIONS	126,197	141,644	(15,447)	773,354	863,028	(89,674)	(10.39%)
NET INCOME BEFORE NON CASH TRANSACTIONS	897,254	857,905	39,348	5,293,322	4,094,809	1,198,512	29.27%
NON CASH REVENUE AND (EXPENSE)							
CONTRIBUTED CAPITAL-DONATED (REV)	0	68,675	(68,675)	74,702	661,786	(587,084)	(88.71%)
DEPRECIATION & AMORTIZATION (EXP)	(549,741)	(543,368)	(6,373)	(3,295,712)	(3,260,206)	(35,506)	1.09%
TOTAL NON CASH REVENUE AND (EXPENSE)	(549,741)	(474,693)	(75,048)	(3,221,010)	(2,598,420)	(622,590)	23.96%
CHANGE IN NET POSITION - NET INCOME (LOSS)	347,513	383,212	(35,699)	2,072,312	1,496,388	575,922	38.49%

LAKE STEVENS SEWER DISTRICT
COMPARATIVE STATEMENTS OF OPERATIONS - 6 MONTHS ENDED JUNE 30, 2023

	CURRENT MONTH	SAME MO LAST YR	INCREASE (DECREASE)	CURRENT Y-T-D	LAST Y-T-D	INCREASE (DECREASE)	YTD % INCR/(DECR)
OTHER SEWER REVENUE							
FORFEITURE DISC & PENALTIES	22,076	16,140	5,936	131,611	92,389	39,223	42.45%
INTEREST CHARGES	2,411	1,630	781	13,362	9,189	4,172	45.41%
FOG PROGRAM FEE	400	6,000	(5,600)	63,675	49,025	14,650	29.88%
DEVELOPER ADMIN CHARGES	1,262	3,713	(2,452)	13,835	17,728	(3,892)	(21.96%)
OTHER MISC REVENUES	140	12,232	(12,092)	3,497	12,739	(9,242)	(72.55%)
	<u>26,289</u>	<u>39,716</u>	<u>(13,427)</u>	<u>225,980</u>	<u>181,069</u>	<u>44,911</u>	<u>24.80%</u>
PLANT OPERATIONS EXPENSES							
UTILITIES	31,809	29,560	2,249	202,902	175,319	27,583	15.73%
CHEMICALS	30,470	18,174	12,296	213,153	151,374	61,779	40.81%
BIOSOLIDS	19,907	15,158	4,749	115,574	89,992	25,582	28.43%
EQUIPMENT & SUPPLIES	21,119	9,626	11,494	90,137	95,150	(5,013)	(5.27%)
TELECOMMUNICATIONS	1,795	1,260	535	10,958	8,073	2,885	35.74%
SOFTWARE SUPPORT	47,675	5,402	42,274	103,014	56,357	46,657	82.79%
FACILITY SERVICES	12,760	13,261	(501)	27,437	43,565	(16,128)	(37.02%)
LABORATORY	1,792	2,563	(771)	22,397	12,807	9,590	74.88%
MISCELLANEOUS	1,366	2,371	(1,005)	25,100	17,069	8,031	47.05%
	<u>168,693</u>	<u>97,373</u>	<u>71,319</u>	<u>810,672</u>	<u>649,705</u>	<u>160,967</u>	<u>24.78%</u>
PLANT SALARIES, BENEFITS & PR TAXES							
PLANT SALARIES	88,238	72,217	16,021	516,179	488,855	27,324	5.59%
PLANT BENFITS	26,581	22,072	4,509	146,254	135,771	10,483	7.72%
PLANT PR TAXES	4,774	6,847	(2,072)	45,845	51,487	(5,641)	(10.96%)
	<u>119,594</u>	<u>101,136</u>	<u>18,458</u>	<u>708,278</u>	<u>676,113</u>	<u>32,165</u>	<u>4.76%</u>
MAINTENANCE & COLLECTIONS EXPENSES							
MAINTENANCE OF LINES	29	762	(732)	26,882	969	25,913	2674.35%
DISTRICT LIFT STATION MAINTENANCE	23,164	828	22,336	58,848	26,071	32,778	125.73%
CITY LIFT STATION MAINTENANCE	9,904	557	9,347	41,478	12,035	29,443	244.64%
FIELD BLDG MAINTENANCE	1,240	928	312	6,284	6,557	(273)	(4.17%)
DECANT FACILITY MAINTENANCE	0	0	0	335	816	(481)	(58.95%)
SOFTWARE MAINT & LIFT STATION TELEMTRY	7,471	8,631	(1,160)	80,756	62,991	17,766	28.20%
TELECOMMUNICATIONS	1,245	1,137	108	8,109	6,513	1,596	24.50%
CHEMICALS & ODOR CONTROL	4,703	3,264	1,438	24,426	21,161	3,265	15.43%
SYSTEM EXPENSE	1,672	3,251	(1,579)	10,079	31,480	(21,400)	(67.98%)
SAFETY	278	2,616	(2,339)	9,233	10,035	(802)	(7.99%)
FIELD BLDG RENT	3,104	3,104	0	18,624	18,624	0	0.00%
	<u>52,810</u>	<u>25,079</u>	<u>27,731</u>	<u>285,054</u>	<u>197,251</u>	<u>87,803</u>	<u>44.51%</u>
MAINTENANCE & COLLECTIONS SALARIES, BENEFITS & PR TAXES							
MAINTENANCE & COLLECTIONS SALARIES	118,151	91,352	26,799	672,978	549,496	123,481	22.47%
MAINTENANCE & COLLECTIONS BENFITS	35,148	28,625	6,522	200,249	169,780	30,469	17.95%
MAINTENANCE & COLLECTIONS PR TAXES	7,460	8,490	(1,031)	59,935	51,639	8,297	16.07%
	<u>160,758</u>	<u>128,468</u>	<u>32,291</u>	<u>933,162</u>	<u>770,915</u>	<u>162,246</u>	<u>21.05%</u>
ADMINISTRATIVE EXPENSE							
OFFICE SUPPLIES & MAINTENANCE	20,174	13,948	6,226	98,835	76,948	21,888	28.44%
DUES, CERTS & SUBSCRIPTIONS	176	280	(104)	6,427	4,706	1,721	36.57%
TELECOMMUNICATIONS	650	498	152	3,487	2,960	528	17.83%
ADVERTISING, PROMO & PUBLIC EDUCATION	353	892	(539)	3,599	5,601	(2,002)	(35.74%)
	<u>21,352</u>	<u>15,618</u>	<u>5,734</u>	<u>112,348</u>	<u>90,214</u>	<u>22,134</u>	<u>24.54%</u>
ADMINISTRATIVE SALARIES, BENEFITS & PR TAXES							
ADMINISTRATIVE SALARIES	60,350	56,463	3,887	369,141	333,069	36,072	10.83%
ADMINISTRATIVE BENFITS	17,411	18,413	(1,002)	106,799	107,753	(953)	(0.88%)
ADMINISTRATIVE PR TAXES	4,441	4,917	(476)	31,823	29,001	2,823	9.73%
	<u>82,202</u>	<u>79,793</u>	<u>2,410</u>	<u>507,764</u>	<u>469,823</u>	<u>37,941</u>	<u>8.08%</u>
BUSINESS TAXES & INSURANCE							
EXCISE TAX	33,478	28,589	4,889	200,997	162,550	38,446	23.65%
PROPERTY/DIKING TAX & FIRE DISTRICT FEE	0	0	0	20,106	18,671	1,435	7.69%
OPERATING LICENSES & PERMITS	31	0	31	21,898	21,033	865	4.11%
PROPERTY INSURANCE	30,608	21,652	8,956	183,475	129,911	53,565	41.23%
	<u>64,117</u>	<u>50,241</u>	<u>13,876</u>	<u>426,475</u>	<u>332,164</u>	<u>94,311</u>	<u>28.39%</u>

**Lake Stevens Sewer District
Costs Per Equivalent Residential Unit (ERU)
Fiscal Year 2023**

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	YTD Average
Customers per ERU	14,875	14,775	15,033	14,805	14,930	15,212							14,938
ERU Amount	99.00	99.00	99.00	99.00	99.00	99.00							99.00
Capital Contributions	9.00	9.00	9.00	9.00	9.00	9.00							9.00
Administration Operations	11.86	11.68	12.17	13.32	10.90	11.78							11.95
Maintenance Operations	13.08	13.86	12.12	12.80	12.75	13.24							12.98
Plant Operations	13.98	16.88	12.30	16.11	13.65	16.69							14.94
Depreciation Expense	34.48	35.14	31.66	34.15	33.34	33.10							33.64
Debt Expense (Interest/Amortization)	10.44	10.30	10.12	10.28	10.19	9.83							10.19
Average Monthly Debt Principal Pmt	30.28	30.48	29.96	30.42	30.16	29.61							30.15
Total Monthly Costs per ERU	123.11	127.34	117.33	126.08	120.00	123.24							122.85
ERU Residual (Deficit)	(24.11)	(28.34)	(18.33)	(27.08)	(21.00)	(24.24)							(23.85)

**Lake Stevens Sewer District
Maintenance & Operations Budget Variance
Fiscal Year 2023**

	Jan Costs	Feb Costs	March Costs	April Costs	May Costs	Jun Costs	Jul Costs	Aug Costs	Sep Costs	Oct Costs	Nov Costs	Dec Costs	Monthly Budget Average	Budget To Date	Bud To Date vs Actual	Actual To Date	Actual to Date vs Total Budget	Total Budget
Administrative Expenses	124,527	117,525	108,415	110,134	109,285	120,911							135,857	815,143	85%	690,796	42%	1,630,285
Business Taxes & Insurance Expenses	64,250	62,417	95,214	76,564	63,913	64,117							69,833	419,000	102%	426,475	51%	838,000
Advisor Expenses	2,327	6,025	12,893	31,851	10,007	5,759							40,083	240,500	29%	68,862	14%	481,000
Field Maintenance & Operation Expenses	221,034	227,805	221,005	218,244	221,542	237,576							245,656	1,473,935	91%	1,347,206	46%	2,947,869
Plant Maintenance & Operations Expenses	232,241	275,670	222,438	270,320	235,275	292,612							288,992	1,733,950	88%	1,528,555	44%	3,467,900
Other Rate Expenses	1,250	1,250	1,250	1,250	1,250	1,250							1,250	7,500	100%	7,500	50%	15,000
Grand Totals:	645,629	690,691	661,215	708,363	641,271	722,225	0	0	0	0	0	0	781,671	4,690,027	87%	4,069,394	43%	9,380,054

YTD Completed % 50%
Actual Expense for 6 months 4,069,394
Monthly Budget Average for 6 months 4,690,027
Over (Under) Budget (620,633)

Lake Stevens Sewer District - Maintenance & Operations Current Year Over (Under) Budget

As of June 30, 2023

Account Number	Account Title	Current Month Actual	Current Year To Date Actual	Year To Date Budget	Over (Under) Year To Date Budget	Current Year Budget	% of Budget Expended
Administrative Expenses							
508-10	ADMIN MEDICARE PR TAX	885	5,460	5,625	(165)	11,250	49%
508-11	ADMIN FICA PR TAX	3,786	23,345	23,925	(580)	47,850	49%
508-50	MERCHANT SERVICES FEE	(761)	3,043	6,000	(2,957)	12,000	25%
623-05	DIST UTILITIES OFFICE	444	3,097	3,120	(23)	6,240	50%
903-00	CUSTOMER RECORDS & COLLECTION	15,298	56,308	62,500	(6,192)	125,000	45%
903-01	LIEN FILING EXPENSE	0	36	50	(14)	100	36%
903-02	FORECLOSURE EXPENSE	0	1,171	1,250	(79)	2,500	47%
920-00	ADMIN REGULAR SALARIES	60,350	369,141	389,350	(20,209)	778,700	47%
920-01	ADMIN COMP TIME PAYOUT	0	0	4,200	(4,200)	8,400	0%
920-02	ADMIN HOLIDAY PAYOUT	0	0	500	(500)	1,000	0%
920-03	ADMIN VACATION PAYOUT	0	0	10,000	(10,000)	20,000	0%
920-30	COMMISSIONERS SALARIES	1,408	8,320	15,000	(6,680)	30,000	28%
921-00	ADMINISTRATIVE SUPPLIES	1,544	9,926	11,000	(1,074)	22,000	45%
921-01	EMPLOYEE APPRECIATION	0	659	2,500	(1,841)	5,000	13%
921-02	ELECTION COSTS	0	0	17,500	(17,500)	35,000	0%
921-03	COMPUTER MAINTENANCE EXPENSE	3,877	24,810	47,500	(22,690)	95,000	26%
921-04	OFFICE FURNITURE & EQUIPMENT	0	0	7,500	(7,500)	15,000	0%
921-05	ADV/PROMOTION/PUBLIC EDUC	353	2,940	3,000	(60)	6,000	49%
921-06	ADMIN COMPUTER SOFTWARE MAINT	2,001	16,069	15,500	569	31,000	52%
921-10	ADMIN VEHICLE EXPENSE	35	377	500	(123)	1,000	38%
921-12	ADMIN CONF/TRAVEL/MILAGE/MEALS	64	2,828	6,000	(3,172)	12,000	24%
921-16	DUES CERTS & SUBSCRIPTIONS	176	6,427	17,000	(10,573)	34,000	19%
921-20	ADMIN TRAINING/SCHOOLING	0	0	0	0	0	0%
921-31	ADMIN SAFETY	0	224	1,000	(776)	2,000	11%
926-00	ADMIN L&I PR TAX	(590)	822	1,725	(903)	3,450	24%
926-10	ADMIN WA SL PR TAX	359	2,197	2,300	(103)	4,600	48%
926-30	ADMIN MEDICAL INSURANCE	11,141	68,475	98,250	(29,775)	196,500	35%
926-40	ADMIN PERS	6,270	38,324	43,948	(5,623)	87,895	44%
926-50	ADMIN DCP ER	551	3,294	0	3,294	0	0%
930-00	MISC GENERAL EXPENSE	0	286	250	36	500	57%
930-30	DIST TELEPHONE VBC	430	2,593	4,050	(1,457)	8,100	32%
930-34	ADMIN CELLULAR PHONE	220	894	600	294	1,200	75%
932-00	VBC FACILITY MAINTENANCE	13,069	39,731	13,500	26,231	27,000	147%
933-00	CASH OVER AND SHORT	0	0	0	0	0	0%
Administration Expenses Total:		<u>120,911</u>	<u>690,796</u>	<u>815,143</u>	<u>(124,346)</u>	<u>1,630,285</u>	<u>42%</u>
Business Taxes & Insurance							
508-00	EXCISE TAX	33,478	200,997	197,500	3,497	395,000	51%
508-30	PROPERTY & DIKING TAX	0	20,106	16,500	3,606	33,000	61%
508-40	OPERATING LICENSES & PERMITS	31	21,898	30,000	(8,102)	60,000	36%
924-00	DIST PROPERTY INSURANCE	30,608	183,475	175,000	8,475	350,000	52%
Taxes & Insurance Total:		<u>64,117</u>	<u>426,475</u>	<u>419,000</u>	<u>7,475</u>	<u>838,000</u>	<u>51%</u>
Advisor Expenses							
923-11	STATE AUDITOR	0	0	12,500	(12,500)	25,000	0%
923-12	CPA	788	27,773	38,000	(10,228)	76,000	37%
923-13	HUMAN RESOURCES	0	33	250	(217)	500	7%
923-14	FINANCIAL	0	0	2,500	(2,500)	5,000	0%
923-20	LEGAL	2,876	32,996	175,000	(142,004)	350,000	9%
923-30	ENGINEERS	2,096	6,119	10,000	(3,881)	20,000	31%
923-40	OUTSIDE HELP	0	442	1,500	(1,058)	3,000	15%
923-80	BOND ISSUANCE COST	0	1,500	750	750	1,500	100%
Advisor Expenses Total:		<u>5,759</u>	<u>68,862</u>	<u>240,500</u>	<u>(171,638)</u>	<u>481,000</u>	<u>14%</u>
Field Maintenance & Collections							

Lake Stevens Sewer District - Maintenance & Operations Current Year Over (Under) Budget

As of June 30, 2023

Account Number	Account Title	Current Month Actual	Current Year To Date Actual	Year To Date Budget	Over (Under) Year To Date Budget	Current Year Budget	% of Budget Expended
508-12	FIELD MEDICARE PR TAX	1,721	9,833	10,900	(1,067)	21,800	45%
508-13	FIELD FICA PR TAX	7,360	41,938	46,500	(4,562)	93,000	45%
613-00	DIST MAINTENANCE OF LINES	29	22,502	4,000	18,502	8,000	281%
613-01	DIST - I & I	0	4,296	2,500	1,796	5,000	86%
613-02	DIST MANHOLE ADJUSTMENTS	0	84	7,500	(7,416)	15,000	1%
623-00	DIST UTILITIES OTHER LS	6,380	36,608	36,400	208	72,800	50%
623-01	DIST UTILITIES LS 5	314	1,945	2,875	(930)	5,750	34%
623-03	DIST UTILITIES LS 12	896	5,552	6,000	(448)	12,000	46%
623-04	CITY UTILITIES OTHER LS	837	6,303	6,775	(472)	13,550	47%
623-06	DIST UTILITIES LS 15	3,254	19,678	22,875	(3,197)	45,750	43%
623-07	CITY UTILITIES LS 1	1,204	8,928	10,400	(1,472)	20,800	43%
623-08	CITY UTILITIES LS 8	1,504	10,394	9,375	1,019	18,750	55%
623-09	DIST UTILITIES LS 17	40	4,724	6,240	(1,516)	12,480	38%
623-10	DIST UTILITIES FIELD MNT BLDG	394	7,187	7,800	(613)	15,600	46%
626-00	DIST OTHER LS MAINTENANCE	19,847	51,481	24,500	26,981	49,000	105%
626-01	DIST LS 5 MAINTENANCE	31	453	500	(47)	1,000	45%
626-02	DIST LS 12 MAINTENANCE	1,615	3,571	3,000	571	6,000	60%
626-03	DIST LS 15 MAINTENANCE	324	1,947	3,500	(1,553)	7,000	28%
626-04	CITY OTHER LS MAINTENANCE	4,686	6,928	7,500	(572)	15,000	46%
626-05	CITY LS 1 MAINTENANCE	5,218	29,546	2,750	26,796	5,500	537%
626-06	CITY LS 8 MAINTENANCE	0	5,004	2,500	2,504	5,000	100%
626-07	DIST LS 17 MAINTENANCE	1,346	1,396	1,000	396	2,000	70%
626-10	FIELD BLDG MAINTENANCE	823	4,785	4,500	285	9,000	53%
626-12	DECANT MAINTENANCE	0	335	250	85	500	67%
640-00	FIELD REGULAR SALARIES	110,253	623,553	686,500	(62,947)	1,373,000	45%
640-01	FIELD COMP TIME PAYOUT	5,448	34,625	58,650	(24,025)	117,300	30%
640-02	FIELD HOLIDAY PAYOUT	0	0	1,500	(1,500)	3,000	0%
640-03	FIELD VACATION PAYOUT	0	0	1,500	(1,500)	3,000	0%
640-04	FIELD CERTIFICATION PAY	2,450	14,800	20,250	(5,450)	40,500	37%
641-05	ODOR CONTROL	4,703	24,426	27,500	(3,074)	55,000	44%
643-00	MAINT/COLL TOOLS & SUPPLIES	1,672	8,845	16,500	(7,655)	33,000	27%
921-07	FIELD ADMIN SUPPLIES & EQUIP	417	1,499	2,000	(501)	4,000	37%
921-08	FIELD COMPUTER SOFTWARE MAINT	7,471	80,756	82,500	(1,744)	165,000	49%
921-09	FIELD VEHICLE EQUIPMENT	0	1,234	9,000	(7,766)	18,000	7%
921-11	FIELD VEHICLE EXPENSE	3,751	15,733	12,500	3,233	25,000	63%
921-13	FIELD CONF/TRAVEL/MILAGE/MEALS	4,574	6,642	15,000	(8,358)	30,000	22%
921-21	FIELD TRAINING/SCHOOLING	0	0	0	0	0	0%
921-30	FIELD SAFETY	278	9,233	40,000	(30,767)	80,000	12%
926-01	FIELD L&I PR TAX	(2,310)	4,309	9,800	(5,491)	19,600	22%
926-11	FIELD WA SL PR TAX	688	3,856	4,450	(594)	8,900	43%
926-31	FIELD MEDICAL INSURANCE	23,237	131,104	142,650	(11,546)	285,300	46%
926-42	FIELD PERS	11,910	69,145	86,575	(17,430)	173,150	40%
926-51	FIELD DCP ER	861	5,295	0	5,295	0	0%
930-10	DIST TELEPHONE FIELD MNT BLDG	271	1,665	2,050	(385)	4,100	41%
930-38	FIELD CELLULAR PHONE	973	6,444	6,000	444	12,000	54%
931-10	FACILITY RENT PUD BUILDING	3,104	18,624	18,870	(246)	37,740	49%
Field Maintenance & Collections Total:		237,576	1,347,206	1,473,935	(126,729)	2,947,870	46%

Lake Stevens Sewer District - Maintenance & Operations Current Year Over (Under) Budget

As of June 30, 2023

Account Number	Account Title	Current Month Actual	Current Year To Date Actual	Year To Date Budget	Over (Under) Year To Date Budget	Current Year Budget	% of Budget Expended
Plant Maintenance & Operation							
508-14	PLANT MEDICARE PR TAX	1,284	7,575	7,200	375	14,400	53%
508-15	PLANT FICA PR TAX	5,491	32,391	32,100	291	64,200	50%
640-50	PLANT REGULAR SALARIES	80,229	455,223	507,000	(51,777)	1,014,000	45%
640-51	PLANT COMP TIME PAYOUT	5,925	36,845	45,500	(8,655)	91,000	40%
640-52	PLANT HOLIDAY PAYOUT	735	2,650	4,000	(1,350)	8,000	33%
640-53	PLANT VACATION PAYOUT	0	13,561	4,500	9,061	9,000	151%
640-54	PLANT CERTIFICATION PAY	1,350	7,900	14,400	(6,500)	28,800	27%
801-01	PLANT ELECTRICITY	29,703	188,120	205,000	(16,880)	410,000	46%
801-02	PLANT NATURAL GAS	945	9,091	6,000	3,091	12,000	76%
801-03	PLANT WATER	200	1,156	1,500	(344)	3,000	39%
801-04	PLANT GARBAGE	962	4,535	5,000	(465)	10,000	45%
802-01	POLYMERS	24,286	117,514	90,000	27,514	180,000	65%
802-02	PH CONTROL	6,183	44,156	97,500	(53,344)	195,000	23%
802-03	SODIUM HYPOCHLORITE	0	51,484	12,500	38,984	25,000	206%
803-01	BIOSOLIDS HAULING/DISPOSAL	19,907	114,720	100,000	14,720	200,000	57%
803-02	BIOSOLIDS ANALYSIS	0	854	2,000	(1,146)	4,000	21%
804-01	MAJOR EQUIPMENT & SERVICE	6,893	53,868	112,000	(58,132)	224,000	24%
804-02	PLANT MAINT & OPER SUPPLIES	14,226	36,269	100,000	(63,731)	200,000	18%
805-02	PLANT TELEPHONE	384	2,387	2,600	(213)	5,200	46%
805-03	PLANT INTERNET	599	3,453	6,000	(2,547)	12,000	29%
805-04	PLANT TELEMETRY	330	1,997	2,000	(3)	4,000	50%
805-05	PLANT CELLULAR PHONE	481	3,121	5,500	(2,379)	11,000	28%
806-01	PLANT COMPUTER SOFTWARE MAINT	47,675	104,314	87,500	16,814	175,000	60%
806-02	LEVERAGE SN SOFTWARE SUPPORT	0	0	0	0	0	0%
806-04	WIN 911 ALARM SOFTWARE SUPPORT	0	2,597	0	2,597	0	0%
807-01	MILLIPORE (LAB DI WTR SYSTEM)	62	6,363	2,500	3,863	5,000	127%
807-04	JANITORIAL	720	4,320	3,500	820	7,000	62%
807-05	OTHER SERVICES	11,977	12,857	32,500	(19,643)	65,000	20%
808-01	LABORATORY SUPPLIES	771	16,997	12,500	4,497	25,000	68%
808-02	LABORATORY QA/QC SAMPLES	0	0	800	(800)	1,600	0%
808-03	LABORATORY ACCREDITATION	0	0	1,300	(1,300)	2,600	0%
808-04	LABORATORY OUTSIDE ANALYSIS	1,021	5,400	2,000	3,400	4,000	135%
809-01	PLANT SAFETY	1,291	24,543	42,500	(17,957)	85,000	29%
809-02	PLANT CONF/TRAVEL/MILAGE/MEALS	3,459	4,637	3,000	1,637	6,000	77%
809-04	PLANT OTHER ADMIN SUPPLIES	75	557	1,500	(943)	3,000	19%
809-05	PLANT VEHICLE EXPENSE	202	941	1,750	(809)	3,500	27%
926-02	PLANT L&I PR TAX	(2,515)	2,874	7,125	(4,251)	14,250	20%
926-12	PLANT WA SL PR TAX	514	3,005	3,300	(295)	6,600	46%
926-32	PLANT MEDICAL INSURANCE	17,735	94,852	105,800	(10,948)	211,600	45%
926-43	PLANT PERS	8,846	51,403	64,075	(12,672)	128,150	40%
926-52	PLANT DCP ER	664	4,026	0	4,026	0	0%
Plant Maintenance & Operations Total:		<u>292,612</u>	<u>1,528,555</u>	<u>1,733,950</u>	<u>(205,395)</u>	<u>3,467,900</u>	<u>44%</u>
Other Rate Expenses							
508-42	CITY OPERATING FEE	1,250	7,500	7,500	0	15,000	50%
Other Rate Expenses Total:		<u>1,250</u>	<u>7,500</u>	<u>7,500</u>	<u>0</u>	<u>15,000</u>	<u>50%</u>
Grand Totals:		<u><u>722,225</u></u>	<u><u>4,069,394</u></u>	<u><u>4,690,028</u></u>	<u><u>(620,634)</u></u>	<u><u>9,380,055</u></u>	<u><u>43%</u></u>

CAPITAL PROJECT BUDGET TO ACTUAL SUMMARY

FUND 58

As of June 30, 2023

Project	Deposit	Spent to Date	Remaining Funds
24th St & SR9 Sewer Crossing	457,911.25	265,508.05	192,403.20
LS 1C Electrical Update	38,310.00	1,356.18	36,953.82
LS 1C Design & CM	176,530.00	21,404.83	155,125.17
LS 2C Design & CM	415,580.00	250,105.42	165,474.58
LS 2C Force Main & CM	345,030.00	171,052.11	173,977.89
Main & 18th St Improvements/20th St NE Business Loop Design & CM	143,860.00	112,791.52	31,068.48
Ammonia & Nitrate Probes	92,731.68	85,837.80	6,893.88
LS 4C & 6C Predesign	30,000.00	28,904.87	1,095.13
LS 4C & 6C Construction 5C Decommissioning	343,000.00	82,647.83	260,352.17
SR204 SR9 Intersection	56,518.19	63,601.39	(7,083.20)
City of Lake Stevens Downtown Plan - Pre Design of LS 2C	40,000.00	26,973.31	13,026.69
VBC Second Floor Building Improvements	99,100.00	12,135.33	86,964.67
LS7 Generator Replacement	114,555.00	72,767.50	5,650.50
Mixed Liquor Alkalinity Addition System Improvements	0.00	7,200.70	(7,200.70)
	2,353,126.12	1,202,286.84	1,114,702.28

District Development Name	District Project No	Development Location	ERU Count	Project Open Date	DEA Approval Date	Construction started
BATCHELDOR DEA	12205	11927 & 12009 20TH St SE	106	4/29/2022	6/27/2022	N
CENTENNIAL SHORT PLAT	12005	2105 131st Ave NE	9	9/17/2020	10/22/2020	Y
DUNHAM HEIGHTS DEA	12207	7xxx 10th St SE	18	6/2/2022	7/28/2022	Y
FAGERLIE DEA	12209	12014 20th St SE & 12207 Williams Rd	69	11/9/2022	2/8/2023	N
GOLD CREEK LAKE STEVENS	12104	8002 8th St SE	3	7/14/2021	10/28/2021	N
HISEY I DEA	12204	119XX Machias Cutoff	36	4/7/2022	4/28/2022	N
MATTSON HILL	12206	Lot 21, Rucker's Mill Plant No. 2	8	5/18/2022	11/18/2022	N
MSR LAKE STEVENS	12302	Grade Rd		2/27/2023		N
NORTH VILLAGE TOWNHOMES	12301	2309 & 2311 123rd Ave NE	13	2/9/2023	3/14/2023	N
SMITH PROPERTY	12103	9929 South Lake Stevens RD	15	7/8/2021	10/14/2021	N
STILLWATER DEA	12202	524 S Davies Rd	23	3/17/2022	8/11/2022	N
VINJE HILLS ESTATES	12203	1317 71ST Ave SE	23	4/6/2022	5/11/2022	Y
WEST LAKE TOWNHOMES	12101	10230 9th St SE	13	4/14/2021	6/22/2021	Y

9/26/2023 MRL	TOTAL OPEN DEA ERU COUNT	336
	TOTAL OPEN DEA ERU TO BE PAID	336
	TOTAL OPEN DEA ERU TO BE PAID UNDER CONSTRUCTION	63