

## Cash/Investment Balance Report as of:

**4/30/2021**

### Cash/Investments to pay for Maintenance & Operations

GL Acct	Title	Amount	Description
131-10/136-10	MAINTENANCE FUND	1,588,690.72	Maintenance
131-00	Cash in Columbia Bank	450,591.86	Columbia Bank
131-01	Cash in Whidbey Island	399,515.63	Heritage Bank
131-02	Cash in Xpress Bill Pay	56,631.60	Xpress Deposit Account
	PETTY CASH ACCOUNTS	16,013.33	Petty Cash Checking, Cash & Front Desk Cash Boxes
<b>TOTAL M&amp;O CASH/INVESTMENTS</b>		<b>2,511,443.14</b>	

### Cash/Investments to pay for Debt

131-34/136-34	ULID #13 ASSESSMENT	-	ULID #13 Assessment Fund
131-26/136-26	SRF P&I PAYMENT	1,792,396.74	SRF P&I Payments
125-13/126-13	2010 BOND P&I PAYMENT	782,486.30	Bond P&I Payments
125-15/126-15	CITY BOND P&I PAYMENT	135,184.70	City Bond P&I Payments
131-31/136-31	PWTF DEBT SERVICE	1,801,077.67	PWTF P&I Payments
<b>TOTAL DEBT CASH/INVESTMENTS</b>		<b>4,511,145.41</b>	

### Cash/Investments to pay for Capital Projects

GL Acct	Title	Amount	Description
131-29/136-29	CAPITAL EXPENSE	3,799,635.27	Current Capital Expenditure Fund
<b><u>Use by resolution only</u></b>			
131-16/136-16	CAPITAL IMPROVEMENTS	11,254,141.59	Future Capital Improvement Fund
<b>TOTAL CAPITAL CASH/INVESTMENTS</b>		<b>15,053,776.86</b>	

### Restricted Cash/Investments

GL Acct	Title	Amount	Description
<b><u>Restricted for Debt Payments</u></b>			
131-44/136-44	RATE STBLZN CNTY POOL	815,903.59	County Pool - Rate Stabilization
<b><u>Restricted per Bond / Loan Documents</u></b>			
131-46/136-46	SRF RESERVE CNTY POOL	3,563,135.00	County Pool - SRF Rerserves
<b><u>Restricted Other Cash</u></b>			
	ESCROW TYPE ACCOUNTS	53,473.43	AP, Snohomish County, Masters Touch, Aflac Medical Reimbursement
<b>TOTAL RESTRICTED CASH/INVESTMENTS</b>		<b>4,432,512.02</b>	

**GRAND TOTAL CASH/INVESTMENTS** **26,508,877.43**

TOTAL APRIL CASH/INV BALANCE	26,508,877.43
TOTAL MARCH CASH/INV BALANCE	25,752,021.63
MONTHLY INCREASE/(DECREASE)	756,855.80

**LAKE STEVENS SEWER DISTRICT**  
**STATEMENT OF MONTHLY OPERATIONS - 7 MONTHS ENDED APRIL 30, 2021**

	OCT	NOV	DEC	JAN	FEB	MAR	APR
<b>OPERATING REVENUE</b>							
RESIDENTIAL SERVICE	1,109,477	1,112,823	1,121,595	1,120,477	1,125,035	1,127,881	1,136,146
COMMERCIAL SERVICE	69,482	70,746	60,327	65,541	62,084	59,348	74,019
SCHOOLS	6,997	4,326	4,339	4,162	3,976	4,108	6,222
	<u>1,185,956</u>	<u>1,187,895</u>	<u>1,186,261</u>	<u>1,190,180</u>	<u>1,191,094</u>	<u>1,191,337</u>	<u>1,216,387</u>
PERMIT FEES	12,000	2,625	11,625	13,425	10,000	19,925	5,875
OTHER SEWER REVENUE	20,621	17,677	31,544	20,804	20,264	21,940	71,646
	<u>1,218,576</u>	<u>1,208,197</u>	<u>1,229,429</u>	<u>1,224,409</u>	<u>1,221,359</u>	<u>1,233,202</u>	<u>1,293,908</u>
<b>TOTAL OPERATING REVENUE</b>							
<b>OPERATING EXPENSES</b>							
PLANT OPERATIONS EXPENSE	72,616	86,050	133,741	93,849	113,127	112,292	126,196
PLANT SALARIES, BENEFITS & PR TAXES	132,771	93,382	42,842	115,127	104,288	92,953	90,558
MAINTENANCE & COLLECTIONS EXPENSE	14,379	15,748	35,156	11,566	26,709	26,761	17,533
MAINTENANCE & COLLECTIONS UTILITIES	13,386	13,501	19,685	22,543	15,792	17,140	14,766
MAINTENANCE SALARIES, BENEFITS & PR TAXES	108,871	106,379	31,724	121,098	125,832	120,049	117,222
ADMINISTRATIVE EXPENSE	23,123	25,628	45,666	21,984	20,623	19,231	27,094
ADMINISTRATIVE SALARIES, BENEFITS & PR TAXES	80,317	78,846	33,997	84,023	85,429	81,923	81,570
COMMISSIONERS' SALARIES	2,944	1,664	2,048	2,688	2,304	1,536	1,408
CUSTOMER RECORDS & COLLECTION	6,730	6,528	6,686	8,525	7,052	7,095	2,178
CONF, TRVL, MILEAGE, MEALS & VEHICLE EXP	1,503	4,946	808	1,684	1,330	1,450	1,686
TRAINING & SCHOOLING	805	3,805	2,140	375	246	1,715	1,941
BUSINESS TAXES & INSURANCE	62,097	53,205	46,832	41,552	79,850	71,293	45,796
ENGINEERING	1,424	5,091	52,370	0	1,523	1,992	1,747
LEGAL	4,768	8,236	25,059	7,501	10,784	22,371	34,233
BOND ISSUANCE COST	0	0	1,500	0	1,500	0	0
STATE AUDITOR	6,503	20,013	4,700	0	0	0	0
CPA	0	0	4,766	9,135	0	0	0
HUMAN RESOURCES	525	2,380	140	245	0	0	11
FINANCIAL	0	0	0	0	0	0	0
CITY OPERATING FEE	1,250	1,250	1,250	1,250	1,250	1,250	1,250
	<u>534,009</u>	<u>526,651</u>	<u>491,109</u>	<u>543,146</u>	<u>597,640</u>	<u>579,052</u>	<u>565,188</u>
<b>TOTAL OPERATING EXPENSE</b>							
<b>OPERATING INCOME</b>	<u>684,567</u>	<u>681,546</u>	<u>738,320</u>	<u>681,263</u>	<u>623,718</u>	<u>654,150</u>	<u>728,720</u>
<b>OTHER REVENUE</b>							
INTEREST ON ASSESSMENTS	0	0	0	0	457	0	0
INTEREST ON INVESTMENTS, NET OF INVESTMENT FEES	17,931	14,933	15,757	15,381	13,591	10,603	10,152
CONTRIBUTED CAPITAL-CONN FEES	70,132	683,161	10,400	20,800	2,117,336	20,800	72,800
CONTRIBUTED CAPITAL-SWI BASIN CHARGE	0	1,595	1,595	0	319,941	0	0
CONTRIBUTED CAPITAL-CALLOW RD BASIN CHARGE	1,600	4,013	0	0	0	0	4,867
CONTRIBUTED CAPITAL-OTHER	0	0	129	0	0	0	0
NET RENTAL INCOME (LOSS)	2,533	2,677	2,367	2,723	2,005	2,696	2,387
OTHER INTEREST INCOME	9	7	71	103	91	101	98
GAIN ON SALE OF FIXED ASSET	0	0	708	0	0	0	0
	<u>92,206</u>	<u>706,386</u>	<u>31,027</u>	<u>39,006</u>	<u>2,453,421</u>	<u>34,200</u>	<u>90,304</u>
<b>TOTAL OTHER REVENUE</b>							
<b>OTHER DEDUCTIONS</b>							
INTEREST EXPENSE	171,252	167,619	164,432	164,432	164,835	155,931	155,931
FOG GRANT EXPENSE	0	4,709	0	0	0	1,390	0
	<u>171,252</u>	<u>172,327</u>	<u>164,432</u>	<u>164,432</u>	<u>164,835</u>	<u>157,321</u>	<u>155,931</u>
<b>TOTAL OTHER DEDUCTIONS</b>							
<b>NET INCOME BEFORE NON CASH TRANSACTIONS</b>	<u>605,521</u>	<u>1,215,605</u>	<u>604,915</u>	<u>555,838</u>	<u>2,912,305</u>	<u>531,030</u>	<u>663,093</u>
<b>NON CASH REVENUE AND (EXPENSE)</b>							
CONTRIBUTED CAPITAL-DONATED (REV)	0	870,549	0	0	154,551	435,101	0
DEPRECIATION & AMORTIZATION (EXP)	(534,369)	(534,369)	(534,560)	(534,286)	(534,286)	(534,286)	(534,286)
	<u>(534,369)</u>	<u>336,180</u>	<u>(534,560)</u>	<u>(534,286)</u>	<u>(379,735)</u>	<u>(99,186)</u>	<u>(534,286)</u>
<b>TOTAL NON CASH REVENUE AND (EXPENSE)</b>							
<b>NET INCOME</b>	<u>71,152</u>	<u>1,551,784</u>	<u>70,356</u>	<u>21,552</u>	<u>2,532,570</u>	<u>431,844</u>	<u>128,806</u>

**LAKE STEVENS SEWER DISTRICT**  
**STATEMENT OF MONTHLY OPERATIONS - 7 MONTHS ENDED APRIL 30, 2021**

	OCT	NOV	DEC	JAN	FEB	MAR	APR
<b>OTHER SEWER REVENUE</b>							
FORFEITURE DISC & PENALTIES	12,115	11,690	13,564	15,595	13,409	15,260	11,880
INTEREST CHARGES	1,755	1,676	1,687	1,787	1,583	1,769	1,454
FOG PROGRAM FEE	0	0	0	100	(250)	0	37,800
DEVELOPER ADMIN CHARGES	5,402	4,083	3,884	3,290	4,427	4,508	3,206
OTHER MISC REVENUES	1,349	229	12,409	33	1,095	403	17,306
	<u>20,621</u>	<u>17,677</u>	<u>31,544</u>	<u>20,804</u>	<u>20,264</u>	<u>21,940</u>	<u>71,646</u>
<b>PLANT OPERATIONS EXPENSES</b>							
UTILITIES	31,317	37,288	34,193	39,159	36,768	37,566	33,078
CHEMICALS	15,631	22,249	45,278	17,289	27,225	27,671	45,275
BIOSOLIDS	10,970	6,935	8,188	14,270	11,657	10,126	18,263
EQUIPMENT & SUPPLIES	6,032	10,429	15,644	16,577	15,249	5,665	16,034
TELECOMMUNICATIONS	1,381	1,372	1,380	3,726	1,592	1,499	1,466
SOFTWARE SUPPORT	600	0	2,862	600	660	0	600
FACILITY SERVICES	3,244	2,051	18,136	149	16,505	14,439	6,297
LABORATORY	1,542	3,303	6,514	632	1,882	11,422	3,549
MISCELLANEOUS	1,900	2,422	1,546	1,447	1,590	3,904	1,635
	<u>72,616</u>	<u>86,050</u>	<u>133,741</u>	<u>93,849</u>	<u>113,127</u>	<u>112,292</u>	<u>126,196</u>
<b>PLANT SALARIES, BENEFITS &amp; PR TAXES</b>							
PLANT SALARIES	99,813	67,067	92,884	82,565	74,134	64,716	63,080
PLANT BENEFITS	23,376	22,528	(60,308)	24,640	22,958	21,914	21,198
PLANT PR TAXES	9,582	3,786	10,266	7,922	7,196	6,323	6,280
	<u>132,771</u>	<u>93,382</u>	<u>42,842</u>	<u>115,127</u>	<u>104,288</u>	<u>92,953</u>	<u>90,558</u>
<b>MAINTENANCE &amp; COLLECTIONS EXPENSE</b>							
MAINTENANCE OF LINES	0	0	3,815	0	408	1,955	812
DISTRICT LIFT STATION MAINTENANCE	2,546	1,247	17,455	960	12,821	755	4,179
CITY LIFT STATION MAINTENANCE	924	2,854	812	580	93	478	1,602
FIELD BLDG MAINTENANCE	1,384	328	152	2,302	463	295	230
SOFTWARE MAINT & LIFT STATION TELEMTRY	0	0	0	0	0	12,079	0
TELECOMMUNICATIONS	1,451	1,062	1,071	1,052	1,065	1,065	1,065
CHEMICALS & ODOR CONTROL	3,135	3,213	6,988	2,485	4,723	3,963	2,501
SYSTEM EXPENSE	1,461	1,741	1,069	528	2,163	830	1,717
SAFETY	425	2,252	741	607	1,765	2,238	2,323
FIELD BLDG RENT	3,052	3,052	3,052	3,052	3,208	3,104	3,104
	<u>14,379</u>	<u>15,748</u>	<u>35,156</u>	<u>11,566</u>	<u>26,709</u>	<u>26,761</u>	<u>17,533</u>
<b>MAINTENANCE &amp; COLLECTIONS SALARIES, BENEFITS &amp; PR TAXES</b>							
MAINTENANCE & COLLECTIONS SALARIES	74,753	76,776	90,884	85,231	89,414	82,313	80,230
MAINTENANCE & COLLECTIONS BENEFITS	25,852	25,600	(66,794)	27,465	27,900	29,509	28,734
MAINTENANCE & COLLECTIONS PR TAXES	8,266	4,002	7,633	8,403	8,518	8,228	8,258
	<u>108,871</u>	<u>106,379</u>	<u>31,724</u>	<u>121,098</u>	<u>125,832</u>	<u>120,049</u>	<u>117,222</u>
<b>ADMINISTRATIVE EXPENSE</b>							
OFFICE SUPPLIES & MAINTENANCE	22,783	23,669	23,532	19,135	19,238	18,468	24,154
DUES, CERTS & SUBSCRIPTIONS	(43)	1,061	20,750	1,772	485	190	1,845
TELECOMMUNICATIONS	382	382	382	518	334	419	421
ADVERTISING, PROMO & PUBLIC EDUCATION	0	515	1,002	559	566	154	674
	<u>23,123</u>	<u>25,628</u>	<u>45,666</u>	<u>21,984</u>	<u>20,623</u>	<u>19,231</u>	<u>27,094</u>
<b>ADMINISTRATIVE SALARIES, BENEFITS &amp; PR TAXES</b>							
ADMINISTRATIVE SALARIES	55,603	55,367	78,582	59,407	60,677	60,191	57,377
ADMINISTRATIVE BENEFITS	19,761	19,216	(49,502)	19,593	19,617	16,900	19,364
ADMINISTRATIVE PR TAXES	4,953	4,263	4,917	5,023	5,136	4,832	4,830
	<u>80,317</u>	<u>78,846</u>	<u>33,997</u>	<u>84,023</u>	<u>85,429</u>	<u>81,923</u>	<u>81,570</u>
<b>BUSINESS TAXES &amp; INSURANCE</b>							
EXCISE TAX	26,201	36,595	23,630	25,310	61,064	25,535	23,965
PROPERTY/DIKING TAX & FIRE DISTRICT FEE	5,557	0	5,932	20	0	15,420	2,646
OPERATING LICENSES & PERMITS	14,414	686	1,346	298	2,862	14,414	2,760
PROPERTY INSURANCE	15,924	15,924	15,924	15,924	15,924	15,924	16,424
	<u>62,097</u>	<u>53,205</u>	<u>46,832</u>	<u>41,552</u>	<u>79,850</u>	<u>71,293</u>	<u>45,796</u>

**LAKE STEVENS SEWER DISTRICT**  
**COMPARATIVE STATEMENTS OF OPERATIONS - 4 MONTHS ENDED APRIL 30, 2021**

	CURRENT MONTH	SAME MO LAST YR	INCREASE (DECREASE)	CURRENT Y-T-D	LAST Y-T-D	INCREASE (DECREASE)	YTD % INCR/(DECR)
<b>OPERATING REVENUE</b>							
RESIDENTIAL SERVICE	1,136,146	1,090,807	45,339	4,509,539	4,339,706	169,833	3.91%
COMMERCIAL SERVICE	74,019	63,337	10,682	260,992	264,890	(3,898)	(1.47%)
SCHOOLS	6,222	7,745	(1,523)	19,067	36,230	(17,163)	(47.37%)
	<u>1,216,387</u>	<u>1,161,888</u>	<u>54,498</u>	<u>4,789,598</u>	<u>4,640,827</u>	<u>148,772</u>	<u>3.21%</u>
PERMIT FEES	5,875	5,875	0	49,225	37,050	12,175	32.86%
OTHER SEWER REVENUE	71,646	15,866	55,780	134,054	119,057	14,997	12.60%
<b>TOTAL OPERATING REVENUE</b>	<u>1,293,908</u>	<u>1,183,630</u>	<u>110,278</u>	<u>4,972,877</u>	<u>4,796,934</u>	<u>175,944</u>	<u>3.67%</u>
<b>OPERATING EXPENSES</b>							
PLANT OPERATIONS EXPENSE	126,196	87,131	39,065	445,465	341,474	103,991	30.45%
PLANT SALARIES & BENEFITS & PR TAXES	90,558	94,336	(3,778)	402,925	386,034	16,891	4.38%
MAINT & COLLECTIONS EXPENSE	17,533	27,854	(10,321)	82,569	93,716	(11,147)	(11.89%)
MAINT & COLLECTIONS UTILITIES	14,766	15,071	(305)	70,241	69,128	1,113	1.61%
MAINT SALARIES & BENEFITS & PR TAXES	117,222	107,062	10,160	484,202	437,442	46,760	10.69%
ADMIN EXPENSE	27,094	19,387	7,707	88,933	80,491	8,441	10.49%
ADMIN SALARIES & BENEFITS & PR TAXES	81,570	80,037	1,534	332,947	324,426	8,520	2.63%
COMMISSIONERS' SALARIES	1,408	1,140	268	7,936	5,626	2,310	41.06%
CUSTOMER RECORDS & COLLECTION	2,178	6,643	(4,465)	24,849	28,098	(3,248)	(11.56%)
CONF, TRVL, MILEAGE, MEALS & VEHICLE EXP	1,686	1,394	293	6,151	10,785	(4,634)	(42.97%)
TRAINING & SCHOOLING	1,941	0	1,941	4,277	526	3,750	712.60%
BUSINESS TAXES & INSURANCE	45,796	49,259	(3,463)	238,491	207,666	30,825	14.84%
ENGINEERING	1,747	4,819	(3,072)	5,261	16,004	(10,743)	(67.12%)
LEGAL	34,233	2,661	31,572	74,889	31,199	43,689	140.03%
BOND ISSUANCE COST	0	0	0	1,500	15,240	(13,740)	(90.16%)
STATE AUDITOR	0	0	0	0	0	0	0.00%
CPA	0	0	0	9,135	0	9,135	0.00%
HUMAN RESOURCES	11	0	11	256	0	256	0.00%
FINANCIAL	0	0	0	0	0	0	0.00%
CITY OPERATING FEE	1,250	1,250	0	5,000	5,000	0	0.00%
<b>TOTAL OPERATING EXPENSE</b>	<u>565,188</u>	<u>498,041</u>	<u>67,147</u>	<u>2,285,026</u>	<u>2,052,855</u>	<u>232,171</u>	<u>11.31%</u>
<b>OPERATING INCOME</b>	<u>728,720</u>	<u>685,588</u>	<u>43,131</u>	<u>2,687,852</u>	<u>2,744,079</u>	<u>(56,227)</u>	<u>(2.05%)</u>
<b>OTHER REVENUE</b>							
INTEREST ON ASSESSMENTS	0	0	0	457	774	(318)	(41.04%)
INTEREST ON INVESTMENTS, NET OF INVESTMENT FEES	10,152	29,377	(19,225)	49,727	151,079	(101,352)	(67.09%)
CONTRIBUTED CAP-CONN FEES	72,800	156,000	(83,200)	2,231,736	1,752,050	479,686	27.38%
CONTRIBUTED CAP-SWI BASIN CHARGE	0	22,330	(22,330)	319,941	272,745	47,196	17.30%
CONTRIBUTED CAP-CALLOW RD BASIN CHARGE	4,867	0	4,867	4,867	293	4,574	1559.28%
CONTRIBUTED CAPTIAL-OTHER	0	1,810	(1,810)	0	21,983	(21,983)	(100.00%)
NET RENTAL INCOME (LOSS)	2,387	2,361	26	9,811	9,792	20	0.20%
OTHER INTEREST INCOME	98	10	88	393	52	341	654.45%
GAIN ON SALE OF FIXED ASSET	0	0	0	0	0	0	0.00%
<b>TOTAL OTHER REVENUE</b>	<u>90,304</u>	<u>211,888</u>	<u>(121,584)</u>	<u>2,616,932</u>	<u>2,208,768</u>	<u>408,164</u>	<u>18.48%</u>
<b>OTHER DEDUCTIONS</b>							
INTEREST EXPENSE	155,931	175,195	(19,264)	641,129	700,974	(59,846)	(8.54%)
FOG GRANT EXPENSE	0	0	0	1,390	0	1,390	0.00%
<b>TOTAL OTHER DEDUCTIONS</b>	<u>155,931</u>	<u>175,195</u>	<u>(19,264)</u>	<u>642,518</u>	<u>700,974</u>	<u>(58,456)</u>	<u>(8.34%)</u>
<b>NET INCOME BEFORE NON CASH TRANSACTIONS</b>	<u>663,093</u>	<u>722,281</u>	<u>(59,188)</u>	<u>4,662,265</u>	<u>4,251,872</u>	<u>410,393</u>	<u>9.65%</u>
<b>NON CASH REVENUE AND (EXPENSE)</b>							
CONTRIBUTED CAPITAL-DONATED (REV)	0	589,252	(589,252)	589,652	1,491,581	(901,929)	(60.47%)
DEPRECIATION & AMORTIZATION (EXP)	(534,286)	(510,438)	(23,848)	(2,137,144)	(2,041,750)	(95,394)	4.67%
<b>TOTAL NON CASH REVENUE AND (EXPENSE)</b>	<u>(534,286)</u>	<u>78,815</u>	<u>(613,101)</u>	<u>(1,547,492)</u>	<u>(550,169)</u>	<u>(997,323)</u>	<u>181.28%</u>
<b>NET INCOME</b>	<u>128,806</u>	<u>801,096</u>	<u>(672,289)</u>	<u>3,114,773</u>	<u>3,701,703</u>	<u>(586,930)</u>	<u>(15.86%)</u>

**LAKE STEVENS SEWER DISTRICT  
COMPARATIVE STATEMENTS OF OPERATIONS - 4 MONTHS ENDED APRIL 30, 2021**

	CURRENT MONTH	SAME MO LAST YR	INCREASE (DECREASE)	CURRENT Y-T-D	LAST Y-T-D	INCREASE (DECREASE)	YTD % INCR/(DECR)
<b>OTHER SEWER REVENUE</b>							
FORFEITURE DISC & PENALTIES	11,880	13,648	(1,768)	56,144	54,749	1,395	2.55%
INTEREST CHARGES	1,454	1,858	(404)	6,594	7,521	(927)	(12.33%)
FOG PROGRAM FEE	37,800	(2,825)	40,625	37,650	40,800	(3,150)	(7.72%)
DEVELOPER ADMIN CHARGES	3,206	3,185	20	15,430	12,299	3,131	25.45%
OTHER MISC REVENUES	17,306	0	17,306	18,237	3,688	14,548	394.47%
	<u>71,646</u>	<u>15,866</u>	<u>55,780</u>	<u>134,054</u>	<u>119,057</u>	<u>14,997</u>	<u>12.60%</u>
<b>PLANT OPERATIONS EXPENSES</b>							
UTILITIES	33,078	35,390	(2,313)	146,570	144,501	2,069	1.43%
CHEMICALS	45,275	24,064	21,211	117,460	91,052	26,407	29.00%
BIO SOLIDS	18,263	8,690	9,573	54,316	41,105	13,211	32.14%
EQUIPMENT & SUPPLIES	16,034	12,019	4,015	53,525	31,680	21,845	68.95%
TELECOMMUNICATIONS	1,466	1,402	64	8,283	5,453	2,831	51.92%
SOFTWARE SUPPORT	600	600	0	1,860	1,695	165	9.73%
FACILITY SERVICES	6,297	1,759	4,538	37,390	16,816	20,574	122.35%
LABORATORY	3,549	1,916	1,633	17,485	5,554	11,931	214.80%
MISCELLANEOUS	1,635	1,291	344	8,576	3,618	4,958	137.05%
	<u>126,196</u>	<u>87,131</u>	<u>39,065</u>	<u>445,465</u>	<u>341,474</u>	<u>103,991</u>	<u>30.45%</u>
<b>PLANT SALARIES, BENEFITS &amp; PR TAXES</b>							
PLANT SALARIES	63,080	65,837	(2,757)	284,494	272,982	11,513	4.22%
PLANT BENEFITS	21,198	21,936	(738)	90,709	86,557	4,152	4.80%
PLANT PR TAXES	6,280	6,563	(283)	27,721	26,495	1,226	4.63%
	<u>90,558</u>	<u>94,336</u>	<u>(3,778)</u>	<u>402,925</u>	<u>386,034</u>	<u>16,891</u>	<u>4.38%</u>
<b>MAINTENANCE &amp; COLLECTIONS EXPENSES</b>							
MAINTENANCE OF LINES	812	6,843	(6,031)	3,175	11,015	(7,840)	(71.18%)
DISTRICT LIFT STATION MAINTENANCE	4,179	4,642	(462)	18,716	8,377	10,339	123.42%
CITY LIFT STATION MAINTENANCE	1,602	4,363	(2,761)	2,753	23,672	(20,920)	(88.37%)
FIELD BLDG MAINTENANCE	230	283	(53)	15,369	13,832	1,537	11.11%
SOFTWARE MAINT & LIFT STATION TELEMTRY	0	0	0	0	0	0	0.00%
TELECOMMUNICATIONS	1,065	1,018	47	4,247	3,940	308	7.80%
CHEMICALS & ODOR CONTROL	2,501	1,322	1,180	13,672	5,970	7,701	128.99%
SYSTEM EXPENSE	1,717	1,569	148	5,238	5,781	(543)	(9.40%)
SAFETY	2,323	4,763	(2,440)	6,932	8,846	(1,914)	(21.64%)
FIELD BLDG RENT	3,104	3,052	52	12,468	12,282	186	1.51%
	<u>17,533</u>	<u>27,854</u>	<u>(10,321)</u>	<u>82,569</u>	<u>93,716</u>	<u>(11,147)</u>	<u>(11.89%)</u>
<b>MAINTENANCE &amp; COLLECTIONS SALARIES, BENEFITS &amp; PR TAXES</b>							
MAINTENANCE & COLLECTIONS SALARIES	80,230	74,855	5,375	337,188	306,252	30,935	10.10%
MAINTENANCE & COLLECTIONS BENEFITS	28,734	24,912	3,822	113,608	101,046	12,562	12.43%
MAINTENANCE & COLLECTIONS PR TAXES	8,258	7,295	963	33,407	30,144	3,262	10.82%
	<u>117,222</u>	<u>107,062</u>	<u>10,160</u>	<u>484,202</u>	<u>437,442</u>	<u>46,760</u>	<u>10.69%</u>
<b>ADMINISTRATIVE EXPENSE</b>							
OFFICE SUPPLIES & MAINTENANCE	24,154	17,476	6,678	80,996	71,459	9,537	13.35%
DUES, CERTS & SUBSCRIPTIONS	1,845	725	1,120	4,292	3,964	329	8.29%
TELECOMMUNICATIONS	421	870	(449)	1,691	3,461	(1,770)	(51.14%)
ADVERTISING, PROMO & PUBLIC EDUCATION	674	316	359	1,953	1,607	346	21.52%
	<u>27,094</u>	<u>19,387</u>	<u>7,707</u>	<u>88,933</u>	<u>80,491</u>	<u>8,441</u>	<u>10.49%</u>
<b>ADMINISTRATIVE SALARIES, BENEFITS &amp; PR TAXES</b>							
ADMINISTRATIVE SALARIES	57,377	56,085	1,291	237,651	228,367	9,283	4.06%
ADMINISTRATIVE BENEFITS	19,364	19,224	140	75,475	77,117	(1,642)	(2.13%)
ADMINISTRATIVE PR TAXES	4,830	4,727	103	19,821	18,942	879	4.64%
	<u>81,570</u>	<u>80,037</u>	<u>1,534</u>	<u>332,947</u>	<u>324,426</u>	<u>8,520</u>	<u>2.63%</u>
<b>BUSINESS TAXES &amp; INSURANCE</b>							
EXCISE TAX	23,965	26,439	(2,474)	135,874	116,722	19,152	16.41%
PROPERTY/DIKING TAX & FIRE DISTRICT FEE	2,646	5,575	(2,929)	18,086	5,271	12,816	243.13%
OPERATING LICENSES & PERMITS	2,760	0	2,760	20,334	16,695	3,639	21.80%
PROPERTY INSURANCE	16,424	17,245	(820)	64,197	68,978	(4,781)	(6.93%)
	<u>45,796</u>	<u>49,259</u>	<u>(3,463)</u>	<u>238,491</u>	<u>207,666</u>	<u>30,825</u>	<u>14.84%</u>

**LAKE STEVENS SEWER DISTRICT**  
**COST PER EQUIVALENT RESIDENTIAL UNIT - 4 MONTHS ENDED APRIL 30, 2021**

	CURRENT MONTH	PER CUSTOMER	CURRENT Y-T-D	PER CUSTOMER
<b>CUSTOMER EQUIVALENT (ERU)</b>		14,144		55,693
<b>OPERATING REVENUE</b>				
RESIDENTIAL SERVICE	1,136,146	13,211	4,509,539	52,437
COMMERCIAL SERVICE	74,019	861	260,992	3,035
SCHOOLS	6,222	72	19,067	222
	1,216,387	14,144	4,789,598	55,693
PERMIT FEES	5,875	0.42	49,225	0.88
OTHER SEWER REVENUE	71,646	5.07	134,054	2.41
<b>TOTAL OPERATING REVENUE</b>	1,293,908	91.48	4,972,877	89.29
<b>OPERATING EXPENSES</b>				
PLANT OPERATIONS EXPENSE	126,196	8.92	445,465	8.00
PLANT SALARIES, BENEFITS & PR TAXES	90,558	6.40	402,925	7.23
MAINTENANCE & COLLECTIONS EXPENSE	17,533	1.24	82,569	1.48
MAINTENANCE & COLLECTIONS UTILITIES	14,766	1.04	70,241	1.26
MAINTENANCE SALARIES, BENEFITS & PR TAXES	117,222	8.29	484,202	8.69
ADMINISTRATIVE EXPENSE	27,094	1.92	88,933	1.60
ADMINISTRATIVE SALARIES, BENEFITS & PR TAXES	81,570	5.77	332,947	5.98
COMMISSIONERS' SALARIES	1,408	0.10	7,936	0.14
CUSTOMER RECORDS & COLLECTION	2,178	0.15	24,849	0.45
CONF, TRVL, MILEAGE, MEALS & VEHICLE EXP	1,686	0.12	6,151	0.11
TRAINING & SCHOOLING	1,941	0.14	4,277	0.08
BUSINESS TAXES & INSURANCE	45,796	3.24	238,491	4.28
ENGINEERING	1,747	0.12	5,261	0.09
LEGAL	34,233	2.42	74,889	1.34
BOND ISSUANCE COST	0	0.00	1,500	0.03
STATE AUDITOR	0	0.00	0	0.00
CPA	0	0.00	9,135	0.16
HUMAN RESOURCES	11	0.00	256	0.00
FINANCIAL	0	0.00	0	0.00
CITY OPERATING FEE	1,250	0.09	5,000	0.09
<b>TOTAL OPERATING EXPENSE</b>	565,188	39.96	2,285,026	41.03
<b>OPERATING INCOME</b>	728,720	51.52	2,687,852	48.26
<b>OTHER REVENUE</b>				
INTEREST ON ASSESSMENTS	0	0.00	457	0.01
INTEREST ON INVESTMENTS, NET OF INVESTMENT FEES	10,152	0.72	49,727	0.89
CONTRIBUTED CAPITAL-CONN FEES	72,800	5.15	2,231,736	40.07
CONTRIBUTED CAPITAL-SWI BASIN CHARGE	0	0.00	319,941	5.74
CONTRIBUTED CAPITAL-CALLOW RD BASIN CHARGE	4,867	0.34	4,867	0.09
CONTRIBUTED CAPITAL-OTHER	0	0.00	0	0.00
NET RENTAL INCOME (LOSS)	2,387	0.17	9,811	0.18
OTHER INTEREST INCOME	98	0.01	393	0.01
GAIN ON SALE OF FIXED ASSET	0	0.00	0	0.00
<b>TOTAL OTHER REVENUE</b>	90,304	6.38	2,616,932	46.99
<b>OTHER DEDUCTIONS</b>				
INTEREST EXPENSE	155,931	11.02	641,129	11.51
FOG GRANT EXPENSE	0	0.00	1,390	0.02
<b>TOTAL OTHER DEDUCTIONS</b>	155,931	11.02	642,518	11.54
<b>NET INCOME BEFORE NON CASH TRANSACTIONS</b>	663,093	46.88	4,662,265	83.71
<b>NON CASH REVENUE AND EXPENSE</b>				
CONTRIBUTED CAPITAL-DONATED (REV)	0	0.00	589,652	10.59
DEPRECIATION & AMORTIZATION (EXP)	(534,286)	(37.77)	(2,137,144)	(38.37)
<b>TOTAL NON CASH REVENUE AND EXPENSE</b>	(534,286)	(37.77)	(1,547,492)	(27.79)
<b>NET INCOME</b>	128,806	9.11	3,114,773	55.93
<b>AVERAGE MONTHLY PRINCIPLE PAYMENT</b>	461,454	32.63	1,845,818	33.14
<b>TOTAL OPERATING EXP + OTHER DEDUCTIONS + AVERAGE MONTHLY PRINCIPLE PAYMENT</b>	1,182,573	83.61	4,773,362	85.71

**LAKE STEVENS SEWER DISTRICT  
COST PER EQUIVALENT RESIDENTIAL UNIT - 4 MONTHS ENDED APRIL 30, 2021**

	CURRENT MONTH	PER CUSTOMER	CURRENT Y-T-D	PER CUSTOMER
<b>OTHER SEWER REVENUE</b>				
FORFEITURE DISC & PENALTIES	11,880	0.84	56,144	1.01
INTEREST CHARGES	1,454	0.10	6,594	0.12
FOG PROGRAM FEE	37,800	2.67	37,650	0.68
DEVELOPER ADMIN CHARGES	3,206	0.23	15,430	0.28
OTHER MISC REVENUES	17,306	1.22	18,237	0.33
	<u>71,646</u>	<u>5.07</u>	<u>134,054</u>	<u>2.41</u>
<b>PLANT OPERATIONS EXPENSE</b>				
UTILITIES	33,078	2.34	146,570	2.63
CHEMICALS	45,275	3.20	117,460	2.11
BIOSOLIDS	18,263	1.29	54,316	0.98
EQUIPMENT & SUPPLIES	16,034	1.13	53,525	0.96
TELECOMMUNICATIONS	1,466	0.10	8,283	0.15
SOFTWARE SUPPORT	600	0.04	1,860	0.03
FACILITY SERVICES	6,297	0.45	37,390	0.67
LABORATORY	3,549	0.25	17,485	0.31
MISCELLANEOUS	1,635	0.12	8,576	0.15
	<u>126,196</u>	<u>8.92</u>	<u>445,465</u>	<u>8.00</u>
<b>PLANT SALARIES, BENEFITS &amp; PR TAXES</b>				
PLANT SALARIES	63,080	4.46	284,494	5.11
PLANT BENFITS	21,198	1.50	90,709	1.63
PLANT PR TAXES	6,280	0.44	27,721	0.50
	<u>90,558</u>	<u>6.40</u>	<u>402,925</u>	<u>7.23</u>
<b>MAINTENANCE &amp; COLLECTIONS EXPENSE</b>				
MAINTENANCE OF LINES	812	0.06	3,175	0.06
DISTRICT LIFT STATION MAINTENANCE	4,179	0.30	18,716	0.34
CITY LIFT STATION MAINTENANCE	1,602	0.11	2,753	0.05
FIELD BLDG MAINTENANCE	230	0.02	15,369	0.28
SOFTWARE MAINT & LIFT STATION TELEMETRY	0	0.00	0	0.00
TELECOMMUNICATIONS	1,065	0.08	4,247	0.08
CHEMICALS & ODOR CONTROL	2,501	0.18	13,672	0.25
SYSTEM EXPENSE	1,717	0.12	5,238	0.09
SAFETY	2,323	0.16	6,932	0.12
FIELD BLDG RENT	3,104	0.22	12,468	0.22
	<u>17,533</u>	<u>1.24</u>	<u>82,569</u>	<u>1.48</u>
<b>MAINTENANCE &amp; COLLECTIONS SALARIES, BENEFITS &amp; PR TAXES</b>				
MAINTENANCE & COLLECTIONS SALARIES	80,230	5.67	337,188	6.05
MAINTENANCE & COLLECTIONS BENFITS	28,734	2.03	113,608	2.04
MAINTENANCE & COLLECTIONS PR TAXES	8,258	0.58	33,407	0.60
	<u>117,222</u>	<u>8.29</u>	<u>484,202</u>	<u>8.69</u>
<b>ADMINISTRATIVE EXPENSE</b>				
OFFICE SUPPLIES & MAINTENANCE	24,154	1.71	80,996	1.45
DUES, CERTS & SUBSCRIPTIONS	1,845	0.13	4,292	0.08
TELECOMMUNICATIONS	421	0.03	1,691	0.03
ADVERTISING, PROMO & PUBLIC EDUCATION	674	0.05	1,953	0.04
	<u>27,094</u>	<u>1.92</u>	<u>88,933</u>	<u>1.60</u>
<b>ADMINISTRATIVE SALARIES, BENEFITS &amp; PR TAXES</b>				
ADMINISTRATIVE SALARIES	57,377	4.06	237,651	4.27
ADMINISTRATIVE BENFITS	19,364	1.37	75,475	1.36
ADMINISTRATIVE PR TAXES	4,830	0.34	19,821	0.36
	<u>81,570</u>	<u>5.77</u>	<u>332,947</u>	<u>5.98</u>
<b>BUSINESS TAXES &amp; INSURANCE</b>				
EXCISE TAX	23,965	1.69	135,874	2.44
PROPERTY/DIKING TAX & FIRE DISTRICT FEE	2,646	0.19	18,086	0.32
OPERATING LICENSES & PERMITS	2,760	0.20	20,334	0.37
PROPERTY INSURANCE	16,424	1.16	64,197	1.15
	<u>45,796</u>	<u>3.24</u>	<u>238,491</u>	<u>4.28</u>

**Lake Stevens Sewer District  
2021 Maintenance & Operations Budget Worksheet**

	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 Totals:	117,115	115,643	109,895	112,384									127,708	510,833	89%	455,037	30%	1,532,500
Business Taxes & Insurance Totals:	41,552	79,850	71,293	45,796									49,917	199,667	119%	238,491	40%	599,000
Advisors Totals:	17,105	13,806	24,363	36,213									15,650	62,600	146%	91,487	49%	187,800
Field Maintenance & Operations Totals:	156,744	169,432	166,915	152,656									180,420	721,680	89%	645,746	30%	2,165,039
Plant Maintenance & Operations Totals:	209,380	217,659	205,335	216,890									225,517	902,067	94%	849,265	31%	2,706,201
Other Rate Expense Totals:	1,250	1,250	1,250	1,250									1,250	5,000	100%	5,000	33%	15,000
<b>Grand Totals:</b>	<b>543,146</b>	<b>597,640</b>	<b>579,052</b>	<b>565,188</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>600,462</b>	<b>2,401,847</b>	<b>95%</b>	<b>2,285,026</b>	<b>32%</b>	<b>7,205,540</b>

**April's percentage**      **33%**  
**Actual Expense for 4 months**      **2,285,026**  
**Monthly Budget Average for 4 months**      **2,401,847**  
**Over (Under) Budget**      **(116,821)**

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

Periods: January through April

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
<b>Administrative Expenses</b>							
508-10	ADMIN MEDICARE PR TAX	837	3,448	3,667	(219)	11,000	31%
508-11	ADMIN FICA PR TAX	3,577	14,742	16,333	(1,591)	49,000	30%
508-50	MERCHANT SERVICES FEE	836	3,390	1,667	1,724	5,000	68%
623-05	DIST UTILITIES OFFICE	430	1,963	2,833	(870)	8,500	23%
903-00	CUSTOMER RECORDS & COLLECTION	2,178	24,849	33,333	(8,484)	100,000	25%
903-01	LIEN FILING EXPENSE	0	0	83	(83)	250	0%
903-02	FORECLOSURE EXPENSE	0	0	833	(833)	2,500	0%
920-00	ADMIN REGULAR SALARIES	57,377	236,973	235,267	1,707	705,800	34%
920-01	ADMIN COMP TIME PAYOUT	0	244	2,533	(2,290)	7,600	3%
920-02	ADMIN HOLIDAY PAYOUT	0	433	1,867	(1,433)	5,600	8%
920-03	ADMIN VACATION PAYOUT	0	0	1,233	(1,233)	3,700	0%
920-04	ADMIN CERTIFICATION PAY	0	0	0	0	0	0%
920-30	COMMISSIONERS SALARIES	1,408	7,936	10,000	(2,064)	30,000	26%
921-00	ADMINISTRATIVE SUPPLIES	1,541	6,427	8,000	(1,573)	24,000	27%
921-01	EMPLOYEE APPRECIATION	110	847	1,667	(820)	5,000	17%
921-02	ELECTION COSTS	0	0	8,333	(8,333)	25,000	0%
921-03	COMPUTER MAINTENANCE EXPENSE	10,529	42,564	35,833	6,730	107,500	40%
921-04	OFFICE FURNITURE & EQUIPMENT	5,123	9,807	5,000	4,807	15,000	65%
921-05	ADV/PROMOTION/PUBLIC EDUC	565	1,106	5,667	(4,560)	17,000	7%
921-06	ADMIN COMPUTER SOFTWARE MAINT	1,956	6,811	8,000	(1,189)	24,000	28%
921-10	ADMIN VEHICLE EXPENSE	6	43	267	(224)	800	5%
921-12	ADMIN CONF/TRAVEL/MILAGE/MEALS	300	307	4,967	(4,660)	14,900	2%
921-16	DUES CERTS & SUBSCRIPTIONS	1,845	4,292	11,333	(7,041)	34,000	13%
921-20	ADMIN TRAINING/SCHOOLING	50	469	1,667	(1,198)	5,000	9%
921-31	ADMIN SAFETY	0	610	1,000	(390)	3,000	20%
926-00	ADMIN L&I PR TAX	277	1,027	1,367	(340)	4,100	25%
926-10	ADMIN WA SL PR TAX	139	605	700	(95)	2,100	29%
926-30	ADMIN MEDICAL INSURANCE	11,922	45,095	65,733	(20,639)	197,200	23%
926-40	ADMIN PERS	7,442	30,380	31,433	(1,053)	94,300	32%
930-00	MISC GENERAL EXPENSE	(169)	0	17	(17)	50	0%
930-30	DIST TELEPHONE VBC	369	1,472	1,400	72	4,200	35%
930-34	ADMIN CELLULAR PHONE	51	219	467	(247)	1,400	16%
931-00	OFFICE RENT	0	0	0	0	0	0%
932-00	VBC FACILITY MAINTENANCE	3,685	8,978	8,333	644	25,000	36%
933-00	CASH OVER AND SHORT	0	1	0	1	0	0%
<b>Administration Expenses Total:</b>		<b>112,384</b>	<b>455,037</b>	<b>510,833</b>	<b>(55,796)</b>	<b>1,532,500</b>	<b>30%</b>
<b>Business Taxes &amp; Insurance</b>							
508-00	EXCISE TAX	23,965	135,874	116,667	19,207	350,000	39%
508-30	PROPERTY & DIKING TAX	2,646	18,086	6,000	12,086	18,000	100%
508-40	OPERATING LICENSES & PERMITS	2,760	20,334	12,000	8,334	36,000	56%
924-00	DIST PROPERTY INSURANCE	16,424	64,197	65,000	(803)	195,000	33%
<b>Taxes &amp; Insurance Total:</b>		<b>45,796</b>	<b>238,491</b>	<b>199,667</b>	<b>38,824</b>	<b>599,000</b>	<b>40%</b>
<b>Advisor Expenses</b>							
923-11	STATE AUDITOR	0	0	8,333	(8,333)	25,000	0%
923-12	CPA	0	9,135	3,333	5,802	10,000	91%
923-13	HUMAN RESOURCES	11	256	1,667	(1,411)	5,000	5%
923-14	FINANCIAL	0	0	0	0	0	0%
923-20	LEGAL	34,233	74,889	35,333	39,555	106,000	71%
923-30	ENGINEERS	1,747	5,261	12,667	(7,405)	38,000	14%
923-40	OUTSIDE HELP	222	446	1,267	(821)	3,800	12%
923-80	BOND ISSUANCE COST	0	1,500	0	1,500	0	0%
<b>Advisor Expenses Total:</b>		<b>36,213</b>	<b>91,487</b>	<b>62,600</b>	<b>28,887</b>	<b>187,800</b>	<b>49%</b>

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

Periods: January through April

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
<b>Field Maintenance &amp; Collections</b>							
508-12	FIELD MEDICARE PR TAX	1,179	4,875	4,833	42	14,500	34%
508-13	FIELD FICA PR TAX	4,933	20,738	21,667	(928)	65,000	32%
613-00	DIST MAINTENANCE OF LINES	812	2,409	3,333	(924)	10,000	24%
613-01	DIST - I & I	0	699	3,333	(2,635)	10,000	7%
613-02	DIST MANHOLE ADJUSTMENTS	0	67	5,000	(4,933)	15,000	0%
623-00	DIST UTILITIES OTHER LS	4,394	22,960	21,067	1,893	63,201	36%
623-01	DIST UTILITIES LS 5	395	1,745	2,385	(640)	7,155	24%
623-03	DIST UTILITIES LS 12	1,026	4,506	8,129	(3,623)	24,386	18%
623-04	CITY UTILITIES OTHER LS	946	3,347	4,770	(1,423)	14,310	23%
623-06	DIST UTILITIES LS 15	2,959	13,804	14,310	(506)	42,929	32%
623-07	CITY UTILITIES LS 1	1,329	6,347	5,963	384	17,888	35%
623-08	CITY UTILITIES LS 8	1,698	7,483	8,745	(1,262)	26,234	29%
623-09	DIST UTILITIES LS 17	1,124	4,470	3,578	892	10,733	42%
623-10	DIST UTILITIES FIELD MNT BLDG	896	5,579	5,565	14	16,694	33%
626-00	DIST OTHER LS MAINTENANCE	240	12,919	18,333	(5,414)	55,000	23%
626-01	DIST LS 5 MAINTENANCE	131	155	500	(345)	1,500	10%
626-02	DIST LS 12 MAINTENANCE	85	812	2,667	(1,855)	8,000	10%
626-03	DIST LS 15 MAINTENANCE	3,722	4,830	2,333	2,497	7,000	69%
626-04	CITY OTHER LS MAINTENANCE	29	84	5,000	(4,916)	15,000	1%
626-05	CITY LS 1 MAINTENANCE	1,572	2,669	10,000	(7,331)	30,000	9%
626-06	CITY LS 8 MAINTENANCE	0	0	1,667	(1,667)	5,000	0%
626-07	DIST LS 17 MAINTENANCE	0	0	1,000	(1,000)	3,000	0%
626-10	FIELD BLDG MAINTENANCE	152	609	1,333	(724)	4,000	15%
640-00	FIELD REGULAR SALARIES	72,620	296,409	302,233	(5,824)	906,700	33%
640-01	FIELD COMP TIME PAYOUT	5,510	32,478	30,033	2,445	90,100	36%
640-02	FIELD HOLIDAY PAYOUT	0	0	700	(700)	2,100	0%
640-03	FIELD VACATION PAYOUT	0	0	0	0	0	0%
640-04	FIELD CERTIFICATION PAY	2,100	8,300	8,800	(500)	26,400	31%
641-05	ODOR CONTROL	2,501	13,672	15,000	(1,328)	45,000	30%
643-00	MAINT/COLL TOOLS & SUPPLIES	1,717	5,224	9,333	(4,109)	28,000	19%
921-07	FIELD ADMIN SUPPLIES & EQUIP	78	641	1,833	(1,192)	5,500	12%
921-08	FIELD COMPUTER SOFTWARE MAINT	0	14,119	23,333	(9,215)	70,000	20%
921-09	FIELD VEHICLE EQUIPMENT	0	14	5,000	(4,986)	15,000	0%
921-11	FIELD VEHICLE EXPENSE	1,244	4,940	8,000	(3,060)	24,000	21%
921-13	FIELD CONF/TRAVEL/MILAGE/MEALS	0	0	667	(667)	2,000	0%
921-21	FIELD TRAINING/SCHOOLING	1,891	3,794	3,333	461	10,000	38%
921-30	FIELD SAFETY	2,323	6,932	5,333	1,599	16,000	43%
926-01	FIELD L&I PR TAX	1,953	6,949	7,333	(384)	22,000	32%
926-11	FIELD WA SL PR TAX	193	844	933	(89)	2,800	30%
926-31	FIELD MEDICAL INSURANCE	18,329	69,875	86,533	(16,659)	259,600	27%
926-42	FIELD PERS	10,406	43,733	40,767	2,967	122,300	36%
930-10	DIST TELEPHONE FIELD MNT BLDG	266	1,052	1,262	(210)	3,785	28%
930-38	FIELD CELLULAR PHONE	799	3,196	3,161	34	9,484	34%
931-10	FACILITY RENT PUD BUILDING	3,104	12,468	12,580	(112)	37,740	33%
<b>Field Maintenance &amp; Collections Total:</b>		<b>152,656</b>	<b>645,746</b>	<b>721,680</b>	<b>(75,933)</b>	<b>2,165,039</b>	<b>30%</b>

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

Periods: January through April

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
<b>Plant Maintenance &amp; Operation</b>							
508-14	PLANT MEDICARE PR TAX	914	4,119	4,600	(481)	13,800	30%
508-15	PLANT FICA PR TAX	3,907	17,614	20,633	(3,019)	61,900	28%
623-02	UTILITIES OLD TREATMENT PLANT	567	2,346	2,704	(358)	8,112	29%
640-50	PLANT REGULAR SALARIES	57,657	246,476	285,967	(39,491)	857,900	29%
640-51	PLANT COMP TIME PAYOUT	4,223	22,714	26,333	(3,619)	79,000	29%
640-52	PLANT HOLIDAY PAYOUT	0	4,121	3,267	854	9,800	42%
640-53	PLANT VACATION PAYOUT	0	6,283	1,700	4,583	5,100	123%
640-54	PLANT CERTIFICATION PAY	1,200	4,900	5,600	(700)	16,800	29%
652-00	MAINTENANCE OLD PLANT	0	0	33	(33)	100	0%
801-01	PLANT ELECTRICITY	31,593	140,066	155,029	(14,963)	465,088	30%
801-02	PLANT NATURAL GAS	750	3,556	5,769	(2,212)	17,306	21%
801-03	PLANT WATER	184	758	1,082	(323)	3,245	23%
801-04	PLANT GARBAGE	551	2,190	3,065	(875)	9,194	24%
802-01	POLYMERS	17,089	37,646	33,333	4,313	100,000	38%
802-02	SODIUM HYDROXIDE	24,136	75,763	50,000	25,763	150,000	51%
802-03	SODIUM HYPOCHLORITE	4,050	4,050	22,667	(18,617)	68,000	6%
802-04	CITRIC ACID	0	0	4,667	(4,667)	14,000	0%
803-01	BIOSOLIDS HAULING/DISPOSAL	18,263	53,578	46,667	6,911	140,000	38%
803-02	BIOSOLIDS ANALYSIS	0	738	1,200	(462)	3,600	21%
804-01	MAJOR EQUIPMENT	2,367	5,713	11,667	(5,954)	35,000	16%
804-02	PLANT MAINT & OPER SUPPLIES	13,667	47,812	40,000	7,812	120,000	40%
805-02	PLANT TELEPHONE	457	1,823	2,163	(340)	6,490	28%
805-03	PLANT INTERNET	213	852	1,442	(590)	4,326	20%
805-04	PLANT TELEMETRY	314	1,248	1,387	(139)	4,160	30%
805-05	PLANT CELLULAR PHONE	482	4,360	1,560	2,800	4,680	93%
806-01	ER PORTAL SOFTWARE SUPPORT	0	0	3,133	(3,133)	9,400	0%
806-02	LEVERAGE SN SOFTWARE SUPPORT	0	0	0	0	0	0%
806-04	WIN 911 ALARM SOFTWARE SUPPORT	0	660	1,667	(1,007)	5,000	13%
806-05	RS VIEW HMI SOFTWARE SUPPORT	0	0	0	0	0	0%
806-06	ZENON 24/7 SOFTWARE SUPPORT	600	1,200	2,500	(1,300)	7,500	16%
807-01	MILLIPORE (LAB DI WTR SYSTEM)	0	0	2,500	(2,500)	7,500	0%
807-02	REAL CHEM (WTR HEATING SYSTEM)	0	0	0	0	0	0%
807-04	JANITORIAL	0	0	167	(167)	500	0%
807-05	OTHER SERVICES	6,297	37,390	11,667	25,723	35,000	107%
808-01	LABORATORY SUPPLIES	3,549	8,936	8,333	603	25,000	36%
808-02	LABORATORY QA/QC SAMPLES	0	0	533	(533)	1,600	0%
808-03	LABORATORY ACCREDITATION	0	0	533	(533)	1,600	0%
808-04	LABORATORY OUTSIDE ANALYSIS	0	8,549	3,333	5,215	10,000	85%
809-01	PLANT SAFETY	855	5,369	2,000	3,369	6,000	89%
809-02	PLANT CONF/TRAVEL/MILAGE/MEALS	0	0	1,500	(1,500)	4,500	0%
809-03	PLANT TRAINING & SCHOOLING	0	14	1,000	(986)	3,000	0%
809-04	PLANT OTHER ADMIN SUPPLIES	213	861	667	194	2,000	43%
809-05	PLANT VEHICLE EXPENSE	136	861	1,333	(472)	4,000	22%
926-02	PLANT L&I PR TAX	1,447	5,415	6,800	(1,385)	20,400	27%
926-12	PLANT WA SL PR TAX	12	573	900	(327)	2,700	21%
926-32	PLANT MEDICAL INSURANCE	13,016	54,670	78,900	(24,230)	236,700	23%
926-43	PLANT PERS	8,181	36,039	42,067	(6,027)	126,200	29%
<b>Plant Maintenance &amp; Operations Total:</b>		<b>216,890</b>	<b>849,265</b>	<b>902,067</b>	<b>(52,802)</b>	<b>2,706,201</b>	<b>31%</b>
<b>Other Rate Expenses</b>							
508-42	CITY OPERATING FEE	1,250	5,000	5,000	0	15,000	33%
<b>Other Rate Expenses Total:</b>		<b>1,250</b>	<b>5,000</b>	<b>5,000</b>	<b>0</b>	<b>15,000</b>	<b>33%</b>
<b>Grand Totals:</b>		<b>565,188</b>	<b>2,285,026</b>	<b>2,401,847</b>	<b>(116,821)</b>	<b>7,205,540</b>	<b>32%</b>

## CAPITAL PROJECT BUDGET TO ACTUAL SUMMARY

### FUND 58

Through April

Project	GL Acct	Budget	Project Transfers	Spent to Date	Remaining Funds
24th St & SR9 Sewer Crossing	10700	457,911.25		88,146.73	369,764.52
Vactor/Decant Facility	10700	1,505,303.00		816,051.85	689,251.15
LS 1C Electrical Update	10700	38,310.00		1,356.18	36,953.82
LS 1C Design & CM	10700	176,530.00		20,644.84	155,885.16
LS 2C Design & CM	10700	415,580.00		48,355.70	367,224.30
LS 2C Force Main & CM	10700	345,030.00		80,738.67	264,291.33
Main & 18th St Improvements/20th St NE Business Loop Desian & CM	10700	143,860.00		53,419.78	90,440.22
LS 4C & 6C Predesign	10700	30,000.00		28,904.87	1,095.13
Lift Station 22 Odor Control	10700	78,369.00		18,274.45	60,094.55
SR204 SR9 Intersection	10700	<b>56,518.19</b>		14,576.69	41,941.50
City of Lake Stevens Downtown Plan - Pre Design of LS 2C	10711	40,000.00		26,773.39	13,226.61
Vehicles	10712	50,000.00		0.00	50,000.00
2022 Comp Plan	10721	344,843.00		119,199.47	225,643.53
City Works	10727	350.00		350.00	0.00
		3,682,254.44	0.00	1,316,442.62	<b>2,365,811.82</b>

## LSSD - History, Budget, Forecast w/Waterfall

R2 4/1/2021

	Actual 2016	Actual 2017	Actual 2018	Actual 2019	Actual 2020	BOY Budget 2021	Mar Forecast 2021	June Forecast 2021	Sep Forecast 2021	Dec Forecast 2021	Early Look 2022
<b>OPERATIONAL SUMMARY</b>											
ERU's	12438	12733	13115	13518	13794	13950	14010	14010	14010	14010	14215
Residential	11612	11878	12230	12560	13042	12929	13160	13160	13160	13160	13235
Commercial/Schools	826	855	885	958	752	1021	850	850	850	850	980
Rates	83.00	86.00	86.00	86.00	86.00	86.00	86.00	86.00	86.00	86.00	86.00
Start of Year Operating Cash	4,412,274	3,092,283	3,108,490	3,351,712	3,871,693	3,348,705	3,351,712	3,351,712	3,351,712	3,351,712	3,400,000
Total Operating Revenues	12,731,317	13,341,053	13,709,815	14,116,830	14,463,887	14,482,650	14,715,880	14,715,880	14,715,880	14,715,880	14,669,880
Total Operating Interest	112,468	160,833	280,711	351,944	209,275	38,637	38,637	38,637	38,637	38,637	100,000
Total O&M Expense	5,009,470	5,312,863	5,323,924	5,489,111	6,322,970	7,175,540	7,141,910	7,141,910	7,141,910	7,141,910	7,406,800
Plant Operating	959,162	947,273	960,639	984,827	1,113,977	1,275,901	1,280,030	1,280,030	1,280,030	1,280,030	1,300,000
Plant Salaries & Benefits	944,021	978,023	958,940	1,007,475	1,219,106	1,430,300	1,347,225	1,347,225	1,347,225	1,347,225	1,520,500
Field Operating	422,399	441,776	439,170	410,501	482,327	653,539	601,650	601,650	601,650	601,650	650,000
Field Salaries & Benefits	830,337	1,114,970	1,104,425	1,137,147	1,313,584	1,511,500	1,495,320	1,495,320	1,495,320	1,495,320	1,586,300
Admin Operating	229,513	281,370	292,239	292,548	374,374	422,100	376,050	376,050	376,050	376,050	400,000
Admin Salaries & Benefits	949,363	882,793	841,327	901,215	1,001,809	1,080,400	1,040,755	1,040,755	1,040,755	1,040,755	1,085,000
Taxes & Insurance	480,018	449,947	552,845	572,074	580,906	599,000	770,780	770,780	770,780	770,780	650,000
Advisors	119,658	181,711	159,339	168,324	221,887	187,800	215,100	215,100	215,100	215,100	200,000
Operating Fee to City	75,000	35,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000
Total Debt Payment	8,509,982	8,047,184	8,254,547	8,045,214	7,762,194	7,756,945	7,394,708	7,394,708	7,394,708	7,394,708	7,380,109
Debt Payment	9,154,306	8,691,162	8,889,010	8,669,780	7,762,194	7,756,945	7,394,708	7,394,708	7,394,708	7,394,708	7,380,109
BAB's Credit	(644,323)	(643,978)	(634,463)	(624,566)	n/a	n/a	n/a	n/a	n/a	n/a	n/a
End of Year Operating Reserve	3,736,606	3,234,122	3,520,545	4,286,162	4,459,691	2,937,507	3,569,611	3,569,611	3,569,611	3,569,611	3,620,833
End of Year Total Debt	102,891,106	97,520,361	91,931,429	78,160,631	72,370,246	66,568,332	63,295,419	63,295,419	63,295,419	63,295,419	57,631,817
End of Year "Rate Stabilization"	8,378,784	8,378,784	8,378,784	4,378,784	4,378,784	4,378,784	815,904	815,904	815,904	815,904	0
<b>CAPITAL SUMMARY</b>											
GFC's	367.57	123.67	384.38	384.823	320.21	179	208	208	208	208	179
GFC Rate	8,500	8,750	10,400	10,400	10,400	10,400	10,400	10,400	10,400	10,400	10,400
Start of Year Capital Reserve	7,614,028	10,285,101	10,285,101	13,756,407	15,596,482	13,593,697	10,285,101	10,285,101	10,285,101	10,285,101	5,000,000
Capital Income	3,182,126	1,413,809	4,142,345	4,088,068	3,529,326	1,212,619	2,498,200	2,498,200	2,498,200	2,498,200	1,442,000
Connection Fees	3,133,156	1,069,944	3,389,214	3,460,724	2,945,493	1,170,000	2,158,936	2,158,936	2,158,936	2,158,936	1,352,000
Other	48,971	343,865	528,378	298,221	437,014	25,000	319,941	319,941	319,941	319,941	50,000
Capital Interest			224,753	329,123	146,819	17,619	19,323	19,323	19,323	19,323	40,000
Capital Expense	511,053	1,075,791	624,946	2,040,290	6,373,648	3,852,000	6,500,000	6,500,000	6,500,000	6,500,000	1,500,000
End of Year Capital Reserve	10,285,101	10,623,119	13,802,500	15,804,185	12,752,160	10,954,316	6,283,301	6,283,301	6,283,301	6,283,301	4,942,000

Staff Comments: