



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

MAY 2021

**Draft**

Monthly Financial Statements

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## Cash/Investment Balance Report as of:

**5/31/2021**

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

GL Acct	Title	Amount	Description
131-10/136-10	MAINTENANCE FUND	1,588,810.62	Maintenance
131-00	Cash in Columbia Bank	476,550.21	Columbia Bank
131-01	Cash in Whidbey Island	401,176.55	Heritage Bank
131-02	Cash in Xpress Bill Pay	69,598.41	Xpress Deposit Account
	PETTY CASH ACCOUNTS	16,070.78	Petty Cash Checking, Cash & Front Desk Cash Boxes
<b>TOTAL M&amp;O CASH/INVESTMENTS</b>		<b>2,552,206.57</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	337,714.44	SRF P&I Payments
125-13/126-13	2010 BOND P&I PAYMENT	353,461.73	Bond P&I Payments
125-15/126-15	CITY BOND P&I PAYMENT	135,193.08	City Bond P&I Payments
131-31/136-31	PWTF DEBT SERVICE	1,431,008.53	PWTF P&I Payments
<b>TOTAL DEBT CASH/INVESTMENTS</b>		<b>2,257,377.78</b>	

### Cash/Investments to pay for Capital Projects

GL Acct	Title	Amount	Description
131-29/136-29	CAPITAL EXPENSE	3,762,995.38	Current Capital Expenditure Fund
<b><u>Use by resolution only</u></b>			
131-16/136-16	CAPITAL IMPROVEMENTS	11,270,563.17	Future Capital Improvement Fund
<b>TOTAL CAPITAL CASH/INVESTMENTS</b>		<b>15,033,558.55</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	-	County Pool - Rate Stabilization
<b><u>Restricted per Bond / Loan Documents</u></b>			
131-46/136-46	SRF RESERVE CNTY POOL	3,200,897.84	County Pool - SRF Rerserves
<b><u>Restricted Other Cash</u></b>			
	ESCROW TYPE ACCOUNTS	35,863.54	AP, Snohomish County, Masters Touch, Aflac Medical Reimbursement
<b>TOTAL RESTRICTED CASH/INVESTMENTS</b>		<b>3,236,761.38</b>	

**GRAND TOTAL CASH/INVESTMENTS** **23,079,904.28**

TOTAL MAY CASH/INV BALANCE	<b>23,079,904.28</b>
TOTAL APRIL CASH/INV BALANCE	<b>26,508,877.43</b>
MONTHLY INCREASE/(DECREASE)	<b>(3,428,973.15)</b>

**LAKE STEVENS SEWER DISTRICT**  
**STATEMENT OF MONTHLY OPERATIONS - 7 MONTHS ENDED MAY 31, 2021**

**DRAFT**

	NOV	DEC	JAN	FEB	MAR	APR	MAY
<b>OPERATING REVENUE</b>							
RESIDENTIAL SERVICE	1,112,823	1,121,595	1,120,477	1,125,035	1,127,881	1,136,146	1,139,603
COMMERCIAL SERVICE	70,746	60,327	65,541	62,084	59,348	74,019	74,600
SCHOOLS	4,326	4,339	4,162	3,976	4,108	6,222	5,419
	<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>	<u>1,219,622</u>
PERMIT FEES	2,625	11,625	13,425	10,000	19,925	5,875	5,050
OTHER SEWER REVENUE	17,677	31,544	20,804	20,264	21,940	71,646	19,194
<b>TOTAL OPERATING REVENUE</b>	<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>	<u>1,243,866</u>
<b>OPERATING EXPENSES</b>							
PLANT OPERATIONS EXPENSE	86,050	133,741	93,849	113,127	112,292	126,196	89,585
PLANT SALARIES, BENEFITS & PR TAXES	93,382	42,842	115,127	104,288	92,953	90,558	100,046
MAINTENANCE & COLLECTIONS EXPENSE	15,748	35,156	11,566	26,801	26,761	17,533	24,906
MAINTENANCE & COLLECTIONS UTILITIES	13,501	19,685	22,543	15,715	17,140	14,766	17,888
MAINTENANCE SALARIES, BENEFITS & PR TAXES	106,379	31,724	121,098	125,832	120,049	117,222	125,652
ADMINISTRATIVE EXPENSE	25,628	45,666	21,984	20,608	19,231	27,094	20,411
ADMINISTRATIVE SALARIES, BENEFITS & PR TAXES	78,846	33,997	84,023	85,429	81,923	81,570	80,154
COMMISSIONERS' SALARIES	1,664	2,048	2,688	2,304	1,536	1,408	1,536
CUSTOMER RECORDS & COLLECTION	6,528	6,686	8,525	7,052	7,095	2,178	23,568
CONF, TRVL, MILEAGE, MEALS & VEHICLE EXP	4,946	808	1,684	1,330	1,450	1,686	1,494
TRAINING & SCHOOLING	3,805	2,140	375	246	1,715	1,941	706
BUSINESS TAXES & INSURANCE	53,205	46,832	41,552	79,850	71,293	45,796	40,716
ENGINEERING	5,091	52,370	0	1,523	1,992	1,747	1,650
LEGAL	8,236	25,059	7,501	10,784	22,371	34,233	29,206
BOND ISSUANCE COST	0	1,500	0	1,500	0	0	0
STATE AUDITOR	20,013	4,700	0	0	0	0	0
CPA	0	4,766	9,135	0	0	0	0
HUMAN RESOURCES	2,380	140	245	0	0	11	22
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
<b>TOTAL OPERATING EXPENSE</b>	<u>526,651</u>	<u>491,109</u>	<u>543,146</u>	<u>597,640</u>	<u>579,052</u>	<u>565,188</u>	<u>558,791</u>
<b>OPERATING INCOME</b>	<u>681,546</u>	<u>738,320</u>	<u>681,263</u>	<u>623,718</u>	<u>654,150</u>	<u>728,720</u>	<u>685,075</u>
<b>OTHER REVENUE</b>							
INTEREST ON ASSESSMENTS	0	0	0	457	0	0	0
INTEREST ON INVESTMENTS, NET OF INVESTMENT FEES	14,933	15,757	15,381	13,591	10,603	10,152	9,603
CONTRIBUTED CAPITAL-CONN FEES	683,161	10,400	20,800	2,117,336	20,800	72,800	0
CONTRIBUTED CAPITAL-SWI BASIN CHARGE	1,595	1,595	0	319,941	0	0	0
CONTRIBUTED CAPITAL-CALLOW RD BASIN CHARGE	4,013	0	0	0	0	4,867	0
CONTRIBUTED CAPITAL-OTHER	0	129	0	0	0	0	0
NET RENTAL INCOME (LOSS)	2,677	2,367	2,723	2,005	2,696	2,387	2,360
OTHER INTEREST INCOME	7	71	103	91	101	98	102
GAIN ON SALE OF FIXED ASSET	0	708	0	0	0	0	0
<b>TOTAL OTHER REVENUE</b>	<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>	<u>12,065</u>
<b>OTHER DEDUCTIONS</b>							
INTEREST EXPENSE	167,619	164,432	164,432	164,835	155,931	155,931	155,931
FOG GRANT EXPENSE	4,709	0	0	0	1,390	0	0
<b>TOTAL OTHER DEDUCTIONS</b>	<u>172,327</u>	<u>164,432</u>	<u>164,432</u>	<u>164,835</u>	<u>157,321</u>	<u>155,931</u>	<u>155,931</u>
<b>NET INCOME BEFORE NON CASH TRANSACTIONS</b>	<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>	<u>541,209</u>
<b>NON CASH REVENUE AND (EXPENSE)</b>							
CONTRIBUTED CAPITAL-DONATED (REV)	870,549	0	0	154,551	435,101	0	0
DEPRECIATION & AMORTIZATION (EXP)	(534,369)	(534,560)	(534,286)	(534,286)	(534,286)	(534,286)	(534,286)
<b>TOTAL NON CASH REVENUE AND (EXPENSE)</b>	<u>336,180</u>	<u>(534,560)</u>	<u>(534,286)</u>	<u>(379,735)</u>	<u>(99,186)</u>	<u>(534,286)</u>	<u>(534,286)</u>
<b>NET INCOME</b>	<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>	<u>6,923</u>

**LAKE STEVENS SEWER DISTRICT**  
**STATEMENT OF MONTHLY OPERATIONS - 7 MONTHS ENDED MAY 31, 2021**

DRAFT

	NOV	DEC	JAN	FEB	MAR	APR	MAY
<b>OTHER SEWER REVENUE</b>							
FORFEITURE DISC & PENALTIES	11,690	13,564	15,595	13,409	15,260	11,880	13,301
INTEREST CHARGES	1,676	1,687	1,787	1,583	1,769	1,454	1,533
FOG PROGRAM FEE	0	0	100	(250)	0	37,800	0
DEVELOPER ADMIN CHARGES	4,083	3,884	3,290	4,427	4,508	3,206	4,360
OTHER MISC REVENUES	229	12,409	33	1,095	403	17,306	0
	17,677	31,544	20,804	20,264	21,940	71,646	19,194
<b>PLANT OPERATIONS EXPENSES</b>							
UTILITIES	37,288	34,193	39,159	36,768	37,566	33,078	32,534
CHEMICALS	22,249	45,278	17,289	27,225	27,671	45,275	22,353
BIOSOLIDS	6,935	8,188	14,270	11,657	10,126	18,263	13,144
EQUIPMENT & SUPPLIES	10,429	15,644	16,577	15,249	5,665	16,034	10,555
TELECOMMUNICATIONS	1,372	1,380	3,726	1,592	1,499	1,466	1,543
SOFTWARE SUPPORT	0	2,862	600	660	0	600	0
FACILITY SERVICES	2,051	18,136	149	16,505	14,439	6,297	0
LABORATORY	3,303	6,514	632	1,882	11,422	3,549	5,989
MISCELLANEOUS	2,422	1,546	1,447	1,590	3,904	1,635	3,467
	86,050	133,741	93,849	113,127	112,292	126,196	89,585
<b>PLANT SALARIES, BENEFITS &amp; PR TAXES</b>							
PLANT SALARIES	67,067	92,884	82,565	74,134	64,716	63,080	68,940
PLANT BENEFITS	22,528	(60,308)	24,640	22,958	21,914	21,198	24,308
PLANT PR TAXES	3,786	10,266	7,922	7,196	6,323	6,280	6,798
	93,382	42,842	115,127	104,288	92,953	90,558	100,046
<b>MAINTENANCE &amp; COLLECTIONS EXPENSE</b>							
MAINTENANCE OF LINES	0	3,815	0	408	1,955	812	0
DISTRICT LIFT STATION MAINTENANCE	1,247	17,455	960	12,821	755	4,179	4,228
CITY LIFT STATION MAINTENANCE	2,854	812	580	93	478	1,602	1,847
FIELD BLDG MAINTENANCE	328	152	2,302	556	295	230	281
DECANT FACILITY MAINTENANCE	0	0	0	0	0	0	142
SOFTWARE MAINT & LIFT STATION TELEMTRY	0	0	0	0	12,079	0	3,633
TELECOMMUNICATIONS	1,062	1,071	1,052	1,065	1,065	1,065	1,422
CHEMICALS & ODOR CONTROL	3,213	6,988	2,485	4,723	3,963	2,501	5,598
SYSTEM EXPENSE	1,741	1,069	528	2,163	830	1,717	1,995
SAFETY	2,252	741	607	1,765	2,238	2,323	2,656
FIELD BLDG RENT	3,052	3,052	3,052	3,208	3,104	3,104	3,104
	15,748	35,156	11,566	26,801	26,761	17,533	24,906
<b>MAINTENANCE &amp; COLLECTIONS SALARIES, BENEFITS &amp; PR TAXES</b>							
MAINTENANCE & COLLECTIONS SALARIES	76,776	90,884	85,231	89,414	82,313	80,230	86,635
MAINTENANCE & COLLECTIONS BENEFITS	25,600	(66,794)	27,465	27,900	29,509	28,734	30,588
MAINTENANCE & COLLECTIONS PR TAXES	4,002	7,633	8,403	8,518	8,228	8,258	8,429
	106,379	31,724	121,098	125,832	120,049	117,222	125,652
<b>ADMINISTRATIVE EXPENSE</b>							
OFFICE SUPPLIES & MAINTENANCE	23,669	23,532	19,135	19,223	18,468	24,154	19,646
DUES, CERTS & SUBSCRIPTIONS	1,061	20,750	1,772	485	190	1,845	120
TELECOMMUNICATIONS	382	382	518	334	419	421	421
ADVERTISING, PROMO & PUBLIC EDUCATION	515	1,002	559	566	154	674	224
	25,628	45,666	21,984	20,608	19,231	27,094	20,411
<b>ADMINISTRATIVE SALARIES, BENEFITS &amp; PR TAXES</b>							
ADMINISTRATIVE SALARIES	55,367	78,582	59,407	60,677	60,191	57,377	56,177
ADMINISTRATIVE BENEFITS	19,216	(49,502)	19,593	19,617	16,900	19,364	19,274
ADMINISTRATIVE PR TAXES	4,263	4,917	5,023	5,136	4,832	4,830	4,703
	78,846	33,997	84,023	85,429	81,923	81,570	80,154
<b>BUSINESS TAXES &amp; INSURANCE</b>							
EXCISE TAX	36,595	23,630	25,310	61,064	25,535	23,965	23,831
PROPERTY/DIKING TAX & FIRE DISTRICT FEE	0	5,932	20	0	15,420	2,646	0
OPERATING LICENSES & PERMITS	686	1,346	298	2,862	14,414	2,760	(98)
PROPERTY INSURANCE	15,924	15,924	15,924	15,924	15,924	16,424	16,983
	53,205	46,832	41,552	79,850	71,293	45,796	40,716

**LAKE STEVENS SEWER DISTRICT**  
**COMPARATIVE STATEMENTS OF OPERATIONS - 5 MONTHS ENDED MAY 31, 2021**

DRAFT

	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	1,139,603	1,094,169	45,433	5,649,142	5,433,876	215,266	3.96%
COMMERCIAL SERVICE	74,600	57,985	16,615	335,592	322,875	12,717	3.94%
SCHOOLS	5,419	3,266	2,153	23,886	39,496	(15,610)	(39.52%)
	<u>1,219,622</u>	<u>1,155,420</u>	<u>64,202</u>	<u>6,008,620</u>	<u>5,796,247</u>	<u>212,373</u>	<u>3.66%</u>
PERMIT FEES	5,050	5,875	(825)	54,275	42,925	11,350	26.44%
OTHER SEWER REVENUE	19,194	17,097	2,097	153,848	136,154	17,695	13.00%
<b>TOTAL OPERATING REVENUE</b>	<u>1,243,866</u>	<u>1,178,391</u>	<u>65,474</u>	<u>6,216,743</u>	<u>5,975,325</u>	<u>241,418</u>	<u>4.04%</u>
<b>OPERATING EXPENSES</b>							
PLANT OPERATIONS EXPENSE	89,585	119,080	(29,495)	535,049	460,553	74,496	16.18%
PLANT SALARIES & BENEFITS & PR TAXES	100,046	94,055	5,991	502,971	480,089	22,882	4.77%
MAINT & COLLECTIONS EXPENSE	24,906	12,049	12,857	107,568	105,765	1,803	1.70%
MAINT & COLLECTIONS UTILITIES	17,888	15,926	1,962	88,052	85,054	2,998	3.52%
MAINT SALARIES & BENEFITS & PR TAXES	125,652	107,887	17,765	609,854	545,330	64,524	11.83%
ADMIN EXPENSE	20,411	19,443	968	109,328	99,934	9,394	9.40%
ADMIN SALARIES & BENEFITS & PR TAXES	80,154	78,535	1,618	413,100	402,961	10,139	2.52%
COMMISSIONERS' SALARIES	1,536	2,310	(774)	9,472	7,936	1,536	19.35%
CUSTOMER RECORDS & COLLECTION	23,568	17,100	6,468	48,417	45,198	3,220	7.12%
CONF, TRVL, MILEAGE, MEALS & VEHICLE EXP	1,494	2,845	(1,351)	7,645	13,631	(5,985)	(43.91%)
TRAINING & SCHOOLING	706	1,421	(715)	4,983	1,947	3,035	155.86%
BUSINESS TAXES & INSURANCE	40,716	44,832	(4,116)	279,207	252,498	26,709	10.58%
ENGINEERING	1,650	969	681	6,912	16,973	(10,061)	(59.28%)
LEGAL	29,206	2,613	26,593	104,095	33,812	70,283	207.86%
BOND ISSUANCE COST	0	(23,000)	23,000	1,500	(7,760)	9,260	(119.33%)
STATE AUDITOR	0	0	0	0	0	0	0.00%
CPA	0	0	0	9,135	0	9,135	0.00%
HUMAN RESOURCES	22	0	22	278	0	278	0.00%
FINANCIAL	0	0	0	0	0	0	0.00%
CITY OPERATING FEE	1,250	1,250	0	6,250	6,250	0	0.00%
<b>TOTAL OPERATING EXPENSE</b>	<u>558,791</u>	<u>497,317</u>	<u>61,474</u>	<u>2,843,816</u>	<u>2,550,171</u>	<u>293,645</u>	<u>11.51%</u>
<b>OPERATING INCOME</b>	<u>685,075</u>	<u>681,075</u>	<u>4,000</u>	<u>3,372,927</u>	<u>3,425,154</u>	<u>(52,227)</u>	<u>(1.52%)</u>
<b>OTHER REVENUE</b>							
INTEREST ON ASSESSMENTS	0	0	0	457	774	(318)	(41.04%)
INTEREST ON INVESTMENTS, NET OF INVESTMENT FEES	9,603	25,209	(15,605)	59,330	176,287	(116,957)	(66.34%)
CONTRIBUTED CAP-CONN FEES	0	259,111	(259,111)	2,231,736	2,011,161	220,575	10.97%
CONTRIBUTED CAP-SWI BASIN CHARGE	0	3,190	(3,190)	319,941	275,935	44,006	15.95%
CONTRIBUTED CAP-CALLOW RD BASIN CHARGE	0	53,539	(53,539)	4,867	53,832	(48,965)	(90.96%)
CONTRIBUTED CAPIAL-OTHER	0	0	0	0	21,983	(21,983)	(100.00%)
NET RENTAL INCOME (LOSS)	2,360	(478)	2,838	12,171	9,313	2,858	30.68%
OTHER INTEREST INCOME	102	10	92	495	62	433	696.43%
GAIN ON SALE OF FIXED ASSET	0	0	0	0	0	0	0.00%
<b>TOTAL OTHER REVENUE</b>	<u>12,065</u>	<u>340,581</u>	<u>(328,516)</u>	<u>2,628,996</u>	<u>2,549,348</u>	<u>79,648</u>	<u>3.12%</u>
<b>OTHER DEDUCTIONS</b>							
INTEREST EXPENSE	155,931	175,195	(19,264)	797,060	876,170	(79,110)	(9.03%)
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>798,449</u>	<u>876,170</u>	<u>(77,720)</u>	<u>(8.87%)</u>
<b>NET INCOME BEFORE NON CASH TRANSACTIONS</b>	<u>541,209</u>	<u>846,460</u>	<u>(305,251)</u>	<u>5,203,474</u>	<u>5,098,332</u>	<u>105,141</u>	<u>2.06%</u>
<b>NON CASH REVENUE AND (EXPENSE)</b>							
CONTRIBUTED CAPITAL-DONATED (REV)	0	585,425	(585,425)	589,652	2,077,007	(1,487,355)	(71.61%)
DEPRECIATION & AMORTIZATION (EXP)	(534,286)	(510,438)	(23,848)	(2,671,430)	(2,552,188)	(119,242)	4.67%
<b>TOTAL NON CASH REVENUE AND (EXPENSE)</b>	<u>(534,286)</u>	<u>74,988</u>	<u>(609,274)</u>	<u>(2,081,779)</u>	<u>(475,181)</u>	<u>(1,606,597)</u>	<u>338.10%</u>
<b>NET INCOME</b>	<u>6,923</u>	<u>921,448</u>	<u>(914,525)</u>	<u>3,121,695</u>	<u>4,623,151</u>	<u>(1,501,456)</u>	<u>(32.48%)</u>

**LAKE STEVENS SEWER DISTRICT  
COMPARATIVE STATEMENTS OF OPERATIONS - 5 MONTHS ENDED MAY 31, 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	13,301	13,062	239	69,445	67,811	1,633	2.41%
INTEREST CHARGES	1,533	1,815	(282)	8,127	9,335	(1,209)	(12.95%)
FOG PROGRAM FEE	0	(1,000)	1,000	37,650	39,800	(2,150)	(5.40%)
DEVELOPER ADMIN CHARGES	4,360	3,220	1,141	19,790	15,519	4,271	27.52%
OTHER MISC REVENUES	0	0	0	18,837	3,688	15,148	410.73%
	<u>19,194</u>	<u>17,097</u>	<u>2,097</u>	<u>153,848</u>	<u>136,154</u>	<u>17,695</u>	<u>13.00%</u>
<b>PLANT OPERATIONS EXPENSES</b>							
UTILITIES	32,534	33,096	(562)	179,104	177,597	1,507	0.85%
CHEMICALS	22,353	21,268	1,085	139,812	112,320	27,492	24.48%
BIOSOLIDS	13,144	13,180	(36)	67,460	54,285	13,175	24.27%
EQUIPMENT & SUPPLIES	10,555	28,676	(18,121)	64,080	60,356	3,724	6.17%
TELECOMMUNICATIONS	1,543	1,600	(57)	9,826	7,053	2,774	39.33%
SOFTWARE SUPPORT	0	10,656	(10,656)	1,860	12,351	(10,491)	(84.94%)
FACILITY SERVICES	0	6,177	(6,177)	37,390	22,993	14,397	62.62%
LABORATORY	5,989	3,076	2,913	23,474	8,630	14,843	171.99%
MISCELLANEOUS	3,467	1,351	2,116	12,044	4,969	7,075	142.38%
	<u>89,585</u>	<u>119,080</u>	<u>(29,495)</u>	<u>535,049</u>	<u>460,553</u>	<u>74,496</u>	<u>16.18%</u>
<b>PLANT SALARIES, BENEFITS &amp; PR TAXES</b>							
PLANT SALARIES	68,940	65,711	3,230	353,435	338,692	14,742	4.35%
PLANT BENEFITS	24,308	21,920	2,388	115,017	108,477	6,540	6.03%
PLANT PR TAXES	6,798	6,425	373	34,520	32,920	1,600	4.86%
	<u>100,046</u>	<u>94,055</u>	<u>5,991</u>	<u>502,971</u>	<u>480,089</u>	<u>22,882</u>	<u>4.77%</u>
<b>MAINTENANCE &amp; COLLECTIONS EXPENSES</b>							
MAINTENANCE OF LINES	0	4	(4)	3,175	11,019	(7,845)	(71.19%)
DISTRICT LIFT STATION MAINTENANCE	4,228	795	3,433	22,944	9,172	13,772	150.15%
CITY LIFT STATION MAINTENANCE	1,847	374	1,473	4,600	24,047	(19,446)	(80.87%)
FIELD BLDG MAINTENANCE	281	1,107	(827)	1,623	2,333	(709)	(30.41%)
DECANT FACILITY MAINTENANCE	142	0	142	142	0	142	0.00%
SOFTWARE MAINT & LIFT STATION TELEMTRY	3,633	0	3,633	17,752	12,606	5,146	40.82%
TELECOMMUNICATIONS	1,422	984	438	5,669	4,924	745	15.14%
CHEMICALS & ODOR CONTROL	5,598	3,137	2,460	19,269	9,108	10,162	111.57%
SYSTEM EXPENSE	1,995	1,606	390	7,233	7,387	(154)	(2.08%)
SAFETY	2,656	989	1,667	9,588	9,835	(247)	(2.51%)
FIELD BLDG RENT	3,104	3,052	52	15,572	15,334	238	1.55%
	<u>24,906</u>	<u>12,049</u>	<u>12,857</u>	<u>107,568</u>	<u>105,765</u>	<u>1,803</u>	<u>1.70%</u>
<b>MAINTENANCE &amp; COLLECTIONS SALARIES, BENEFITS &amp; PR TAXES</b>							
MAINTENANCE & COLLECTIONS SALARIES	86,635	74,694	11,941	423,823	380,946	42,877	11.26%
MAINTENANCE & COLLECTIONS BENEFITS	30,588	25,971	4,617	144,195	127,016	17,179	13.52%
MAINTENANCE & COLLECTIONS PR TAXES	8,429	7,222	1,207	41,836	37,367	4,469	11.96%
	<u>125,652</u>	<u>107,887</u>	<u>17,765</u>	<u>609,854</u>	<u>545,330</u>	<u>64,524</u>	<u>11.83%</u>
<b>ADMINISTRATIVE EXPENSE</b>							
OFFICE SUPPLIES & MAINTENANCE	19,646	15,322	4,324	100,626	86,781	13,845	15.95%
DUES, CERTS & SUBSCRIPTIONS	120	547	(427)	4,412	4,511	(99)	(2.19%)
TELECOMMUNICATIONS	421	860	(439)	2,112	4,321	(2,209)	(51.12%)
ADVERTISING, PROMO & PUBLIC EDUCATION	224	2,714	(2,490)	2,177	4,321	(2,144)	(49.62%)
	<u>20,411</u>	<u>19,443</u>	<u>968</u>	<u>109,328</u>	<u>99,934</u>	<u>9,394</u>	<u>9.40%</u>
<b>ADMINISTRATIVE SALARIES, BENEFITS &amp; PR TAXES</b>							
ADMINISTRATIVE SALARIES	56,177	54,636	1,541	293,827	283,003	10,824	3.82%
ADMINISTRATIVE BENEFITS	19,274	19,232	42	94,749	96,349	(1,600)	(1.66%)
ADMINISTRATIVE PR TAXES	4,703	4,667	36	24,524	23,609	915	3.88%
	<u>80,154</u>	<u>78,535</u>	<u>1,618</u>	<u>413,100</u>	<u>402,961</u>	<u>10,139</u>	<u>2.52%</u>
<b>BUSINESS TAXES &amp; INSURANCE</b>							
EXCISE TAX	23,831	27,588	(3,756)	206,229	144,309	61,919	42.91%
PROPERTY/DIKING TAX & FIRE DISTRICT FEE	0	0	0	17,990	5,271	12,720	241.31%
OPERATING LICENSES & PERMITS	(98)	0	(98)	20,236	16,695	3,541	21.21%
PROPERTY INSURANCE	16,983	17,245	(262)	97,104	86,223	10,881	12.62%
	<u>40,716</u>	<u>44,832</u>	<u>(4,116)</u>	<u>341,559</u>	<u>252,498</u>	<u>89,061</u>	<u>35.27%</u>

**LAKE STEVENS SEWER DISTRICT**  
**COST PER EQUIVALENT RESIDENTIAL UNIT - 5 MONTHS ENDED MAY 31, 2021**

**DRAFT**

	CURRENT MONTH	PER CUSTOMER	CURRENT Y-T-D	PER CUSTOMER
<b>CUSTOMER EQUIVALENT (ERU)</b>		14,182		69,868
<b>OPERATING REVENUE</b>				
RESIDENTIAL SERVICE	1,139,603	13,251	5,649,142	65,688
COMMERCIAL SERVICE	74,600	867	335,592	3,902
SCHOOLS	5,419	63	23,886	278
	<u>1,219,622</u>	<u>14,182</u>	<u>6,008,620</u>	<u>69,868</u>
PERMIT FEES	5,050	0.36	54,275	0.78
OTHER SEWER REVENUE	19,194	1.35	153,848	2.20
<b>TOTAL OPERATING REVENUE</b>	<u>1,243,866</u>	<u>87.71</u>	<u>6,216,743</u>	<u>88.98</u>
<b>OPERATING EXPENSES</b>				
PLANT OPERATIONS EXPENSE	89,585	6.32	535,049	7.66
PLANT SALARIES, BENEFITS & PR TAXES	100,046	7.05	502,971	7.20
MAINTENANCE & COLLECTIONS EXPENSE	24,906	1.76	107,568	1.54
MAINTENANCE & COLLECTIONS UTILITIES	17,888	1.26	88,052	1.26
MAINTENANCE SALARIES, BENEFITS & PR TAXES	125,652	8.86	609,854	8.73
ADMINISTRATIVE EXPENSE	20,411	1.44	109,328	1.56
ADMINISTRATIVE SALARIES, BENEFITS & PR TAXES	80,154	5.65	413,100	5.91
COMMISSIONERS' SALARIES	1,536	0.11	9,472	0.14
CUSTOMER RECORDS & COLLECTION	23,568	1.66	48,417	0.69
CONF, TRVL, MILEAGE, MEALS & VEHICLE EXP	1,494	0.11	7,645	0.11
TRAINING & SCHOOLING	706	0.05	4,983	0.07
BUSINESS TAXES & INSURANCE	40,716	2.87	279,207	4.00
ENGINEERING	1,650	0.12	6,912	0.10
LEGAL	29,206	2.06	104,095	1.49
BOND ISSUANCE COST	0	0.00	1,500	0.02
STATE AUDITOR	0	0.00	0	0.00
CPA	0	0.00	9,135	0.13
HUMAN RESOURCES	22	0.00	278	0.00
FINANCIAL	0	0.00	0	0.00
CITY OPERATING FEE	1,250	0.09	6,250	0.09
<b>TOTAL OPERATING EXPENSE</b>	<u>558,791</u>	<u>39.40</u>	<u>2,843,816</u>	<u>40.70</u>
<b>OPERATING INCOME</b>	<u>685,075</u>	<u>48.31</u>	<u>3,372,927</u>	<u>48.28</u>
<b>OTHER REVENUE</b>				
INTEREST ON ASSESSMENTS	0	0.00	457	0.01
INTEREST ON INVESTMENTS, NET OF INVESTMENT FEES	9,603	0.68	59,330	0.85
CONTRIBUTED CAPITAL-CONN FEES	0	0.00	2,231,736	31.94
CONTRIBUTED CAPITAL-SWI BASIN CHARGE	0	0.00	319,941	4.58
CONTRIBUTED CAPITAL-CALLOW RD BASIN CHARGE	0	0.00	4,867	0.07
CONTRIBUTED CAPITAL-OTHER	0	0.00	0	0.00
NET RENTAL INCOME (LOSS)	2,360	0.17	12,171	0.17
OTHER INTEREST INCOME	102	0.01	495	0.01
GAIN ON SALE OF FIXED ASSET	0	0.00	0	0.00
<b>TOTAL OTHER REVENUE</b>	<u>12,065</u>	<u>0.85</u>	<u>2,628,996</u>	<u>37.63</u>
<b>OTHER DEDUCTIONS</b>				
INTEREST EXPENSE	155,931	11.00	797,060	11.41
FOG GRANT EXPENSE	0	0.00	1,390	0.02
<b>TOTAL OTHER DEDUCTIONS</b>	<u>155,931</u>	<u>11.00</u>	<u>798,449</u>	<u>11.43</u>
<b>NET INCOME BEFORE NON CASH TRANSACTIONS</b>	<u>541,209</u>	<u>38.16</u>	<u>5,203,474</u>	<u>74.48</u>
<b>NON CASH REVENUE AND EXPENSE</b>				
CONTRIBUTED CAPITAL-DONATED (REV)	0	0.00	589,652	8.44
DEPRECIATION & AMORTIZATION (EXP)	(534,286)	(37.67)	(2,671,430)	(38.24)
<b>TOTAL NON CASH REVENUE AND EXPENSE</b>	<u>(534,286)</u>	<u>(37.67)</u>	<u>(2,081,779)</u>	<u>(29.80)</u>
<b>NET INCOME</b>	<u>6,923</u>	<u>0.49</u>	<u>3,121,695</u>	<u>44.68</u>
<b>AVERAGE MONTHLY PRINCIPLE PAYMENT</b>	<u>461,454</u>	<u>32.54</u>	<u>2,307,272</u>	<u>33.02</u>
<b>TOTAL OPERATING EXP + OTHER DEDUCTIONS + AVERAGE MONTHLY PRINCIPLE PAYMENT</b>	<u>1,176,176</u>	<u>82.94</u>	<u>5,949,538</u>	<u>85.15</u>



**LAKE STEVENS SEWER DISTRICT**  
**COST PER EQUIVALENT RESIDENTIAL UNIT - 5 MONTHS ENDED MAY 31, 2021**

**DRAFT**

	CURRENT MONTH	PER CUSTOMER	CURRENT Y-T-D	PER CUSTOMER
<b>OTHER SEWER REVENUE</b>				
FORFEITURE DISC & PENALTIES	13,301	0.94	69,445	0.99
INTEREST CHARGES	1,533	0.11	8,127	0.12
FOG PROGRAM FEE	0	0.00	37,650	0.54
DEVELOPER ADMIN CHARGES	4,360	0.31	19,790	0.28
OTHER MISC REVENUES	0	0.00	18,837	0.27
	19,194	1.35	153,848	2.20
<b>PLANT OPERATIONS EXPENSE</b>				
UTILITIES	32,534	2.29	179,104	2.56
CHEMICALS	22,353	1.58	139,812	2.00
BIOSOLIDS	13,144	0.93	67,460	0.97
EQUIPMENT & SUPPLIES	10,555	0.74	64,080	0.92
TELECOMMUNICATIONS	1,543	0.11	9,826	0.14
SOFTWARE SUPPORT	0	0.00	1,860	0.03
FACILITY SERVICES	0	0.00	37,390	0.54
LABORATORY	5,989	0.42	23,474	0.34
MISCELLANEOUS	3,467	0.24	12,044	0.17
	89,585	6.32	535,049	7.66
<b>PLANT SALARIES, BENEFITS &amp; PR TAXES</b>				
PLANT SALARIES	68,940	4.86	353,435	5.06
PLANT BENEFITS	24,308	1.71	115,017	1.65
PLANT PR TAXES	6,798	0.48	34,520	0.49
	100,046	7.05	502,971	7.20
<b>MAINTENANCE &amp; COLLECTIONS EXPENSE</b>				
MAINTENANCE OF LINES	0	0.00	3,175	0.05
DISTRICT LIFT STATION MAINTENANCE	4,228	0.30	22,944	0.33
CITY LIFT STATION MAINTENANCE	1,847	0.13	4,600	0.07
FIELD BLDG MAINTENANCE	281	0.02	1,623	0.02
DECANT FACILITY MAINTENANCE	142	0.01	142	0.00
SOFTWARE MAINT & LIFT STATION TELEMETRY	3,633	0.26	17,752	0.25
TELECOMMUNICATIONS	1,422	0.10	5,669	0.08
CHEMICALS & ODOR CONTROL	5,598	0.39	19,269	0.28
SYSTEM EXPENSE	1,995	0.14	7,233	0.10
SAFETY	2,656	0.19	9,588	0.14
FIELD BLDG RENT	3,104	0.22	15,572	0.22
	24,906	1.76	107,568	1.54
<b>MAINTENANCE &amp; COLLECTIONS SALARIES, BENEFITS &amp; PR TAXES</b>				
MAINTENANCE & COLLECTIONS SALARIES	86,635	6.11	423,823	6.07
MAINTENANCE & COLLECTIONS BENEFITS	30,588	2.16	144,195	2.06
MAINTENANCE & COLLECTIONS PR TAXES	8,429	0.59	41,836	0.60
	125,652	8.86	609,854	8.73
<b>ADMINISTRATIVE EXPENSE</b>				
OFFICE SUPPLIES & MAINTENANCE	19,646	1.39	100,626	1.44
DUES, CERTS & SUBSCRIPTIONS	120	0.01	4,412	0.06
TELECOMMUNICATIONS	421	0.03	2,112	0.03
ADVERTISING, PROMO & PUBLIC EDUCATION	224	0.02	2,177	0.03
	20,411	1.44	109,328	1.56
<b>ADMINISTRATIVE SALARIES, BENEFITS &amp; PR TAXES</b>				
ADMINISTRATIVE SALARIES	56,177	3.96	293,827	4.21
ADMINISTRATIVE BENEFITS	19,274	1.36	94,749	1.36
ADMINISTRATIVE PR TAXES	4,703	0.33	24,524	0.35
	80,154	5.65	413,100	5.91
<b>BUSINESS TAXES &amp; INSURANCE</b>				
EXCISE TAX	23,831	1.68	206,229	2.95
PROPERTY/DIKING TAX & FIRE DISTRICT FEE	0	0.00	17,990	0.26
OPERATING LICENSES & PERMITS	(98)	(0.01)	20,236	0.29
PROPERTY INSURANCE	16,983	1.20	97,104	1.39
	40,716	2.87	341,559	4.89

# DRAFT

## 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	115,627	109,895	112,384	126,124								127,708	638,542	91%	581,145	38%	1,532,500
Business Taxes & Insurance Totals:	41,552	79,850	71,293	45,796	40,716								49,917	249,583	112%	279,207	47%	599,000
Advisors Totals:	17,105	13,806	24,363	36,213	30,878								15,650	78,250	156%	122,365	65%	187,800
Field Maintenance & Operations Totals:	156,744	169,447	166,915	152,531	170,007								180,420	902,100	90%	815,645	38%	2,165,039
Plant Maintenance & Operations Totals:	209,380	217,659	205,335	217,015	189,815								225,517	1,127,584	92%	1,039,204	38%	2,706,201
Other Rate Expense Totals:	1,250	1,250	1,250	1,250	1,250								1,250	6,250	100%	6,250	42%	15,000
<b>Grand Totals:</b>	<b>543,146</b>	<b>597,640</b>	<b>579,052</b>	<b>565,188</b>	<b>558,791</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>3,002,308</b>	<b>95%</b>	<b>2,843,816</b>	<b>39%</b>	<b>7,205,540</b>

**May's percentage 42%**  
**Actual Expense for 5 months 2,843,816**  
**Monthly Budget Average for 5 months 3,002,308**  
**Over (Under) Budget (158,492)**

Periods: January through May

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	821	4,268	4,583	(315)	11,000	39%
508-11	ADMIN FICA PR TAX	3,509	18,251	20,417	(2,166)	49,000	37%
508-50	MERCHANT SERVICES FEE	1,165	4,555	2,083	2,472	5,000	91%
623-05	DIST UTILITIES OFFICE	403	2,443	3,542	(1,099)	8,500	29%
903-00	CUSTOMER RECORDS & COLLECTION	23,568	48,417	41,667	6,751	100,000	48%
903-01	LIEN FILING EXPENSE	0	0	104	(104)	250	0%
903-02	FORECLOSURE EXPENSE	0	0	1,042	(1,042)	2,500	0%
920-00	ADMIN REGULAR SALARIES	56,177	293,150	294,083	(933)	705,800	42%
920-01	ADMIN COMP TIME PAYOUT	0	244	3,167	(2,923)	7,600	3%
920-02	ADMIN HOLIDAY PAYOUT	0	433	2,333	(1,900)	5,600	8%
920-03	ADMIN VACATION PAYOUT	0	0	1,542	(1,542)	3,700	0%
920-04	ADMIN CERTIFICATION PAY	0	0	0	0	0	0%
920-30	COMMISSIONERS SALARIES	1,536	9,472	12,500	(3,028)	30,000	32%
921-00	ADMINISTRATIVE SUPPLIES	1,939	8,367	10,000	(1,633)	24,000	35%
921-01	EMPLOYEE APPRECIATION	0	739	2,083	(1,345)	5,000	15%
921-02	ELECTION COSTS	0	0	10,417	(10,417)	25,000	0%
921-03	COMPUTER MAINTENANCE EXPENSE	11,837	54,400	44,792	9,609	107,500	51%
921-04	OFFICE FURNITURE & EQUIPMENT	899	10,706	6,250	4,456	15,000	71%
921-05	ADV/PROMOTION/PUBLIC EDUC	224	1,438	7,083	(5,645)	17,000	8%
921-06	ADMIN COMPUTER SOFTWARE MAINT	1,280	8,091	10,000	(1,909)	24,000	34%
921-10	ADMIN VEHICLE EXPENSE	0	43	333	(291)	800	5%
921-12	ADMIN CONF/TRAVEL/MILAGE/MEALS	420	727	6,208	(5,481)	14,900	5%
921-16	DUES CERTS & SUBSCRIPTIONS	120	4,412	14,167	(9,754)	34,000	13%
921-20	ADMIN TRAINING/SCHOOLING	35	504	2,083	(1,580)	5,000	10%
921-31	ADMIN SAFETY	95	706	1,250	(544)	3,000	24%
926-00	ADMIN L&I PR TAX	228	1,255	1,708	(454)	4,100	31%
926-10	ADMIN WA SL PR TAX	146	751	875	(124)	2,100	36%
926-30	ADMIN MEDICAL INSURANCE	11,988	57,083	82,167	(25,084)	197,200	29%
926-40	ADMIN PERS	7,286	37,666	39,292	(1,626)	94,300	40%
930-00	MISC GENERAL EXPENSE	0	0	21	(21)	50	0%
930-30	DIST TELEPHONE VBC	369	1,841	1,750	91	4,200	44%
930-34	ADMIN CELLULAR PHONE	51	271	583	(313)	1,400	19%
931-00	OFFICE RENT	0	0	0	0	0	0%
932-00	VBC FACILITY MAINTENANCE	2,028	10,913	10,417	497	25,000	44%
933-00	CASH OVER AND SHORT	0	1	0	1	0	0%
<b>Administration Expenses Total:</b>		<b>126,124</b>	<b>581,145</b>	<b>638,542</b>	<b>(57,397)</b>	<b>1,532,500</b>	<b>38%</b>
<b>Business Taxes &amp; Insurance</b>							
508-00	EXCISE TAX	23,831	159,705	145,833	13,872	350,000	46%
508-30	PROPERTY & DIKING TAX	0	18,086	7,500	10,586	18,000	100%
508-40	OPERATING LICENSES & PERMITS	(98)	20,236	15,000	5,236	36,000	56%
924-00	DIST PROPERTY INSURANCE	16,983	81,180	81,250	(70)	195,000	42%
<b>Taxes &amp; Insurance Total:</b>		<b>40,716</b>	<b>279,207</b>	<b>249,583</b>	<b>29,624</b>	<b>599,000</b>	<b>47%</b>
<b>Advisor Expenses</b>							
923-11	STATE AUDITOR	0	0	10,417	(10,417)	25,000	0%
923-12	CPA	0	9,135	4,167	4,968	10,000	91%
923-13	HUMAN RESOURCES	22	278	2,083	(1,805)	5,000	6%
923-14	FINANCIAL	0	0	0	0	0	0%
923-20	LEGAL	29,206	104,095	44,167	59,928	106,000	98%
923-30	ENGINEERS	1,650	6,912	15,833	(8,922)	38,000	18%
923-40	OUTSIDE HELP	0	446	1,583	(1,138)	3,800	12%
923-80	BOND ISSUANCE COST	0	1,500	0	1,500	0	0%
<b>Advisor Expenses Total:</b>		<b>30,878</b>	<b>122,365</b>	<b>78,250</b>	<b>44,115</b>	<b>187,800</b>	<b>65%</b>

Periods: January through May

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	1,247	6,122	6,042	80	14,500	42%
508-13	FIELD FICA PR TAX	5,330	26,069	27,083	(1,015)	65,000	40%
613-00	DIST MAINTENANCE OF LINES	0	2,409	4,167	(1,758)	10,000	24%
613-01	DIST - I & I	0	699	4,167	(3,468)	10,000	7%
613-02	DIST MANHOLE ADJUSTMENTS	0	67	6,250	(6,183)	15,000	0%
623-00	DIST UTILITIES OTHER LS	6,673	29,556	26,334	3,222	63,201	47%
623-01	DIST UTILITIES LS 5	368	2,112	2,981	(869)	7,155	30%
623-03	DIST UTILITIES LS 12	837	5,343	10,161	(4,818)	24,386	22%
623-04	CITY UTILITIES OTHER LS	1,162	4,509	5,963	(1,454)	14,310	32%
623-06	DIST UTILITIES LS 15	2,295	16,099	17,887	(1,788)	42,929	38%
623-07	CITY UTILITIES LS 1	1,310	7,657	7,453	204	17,888	43%
623-08	CITY UTILITIES LS 8	2,989	10,472	10,931	(459)	26,234	40%
623-09	DIST UTILITIES LS 17	1,808	6,278	4,472	1,806	10,733	58%
623-10	DIST UTILITIES FIELD MNT BLDG	447	6,026	6,956	(930)	16,694	36%
626-00	DIST OTHER LS MAINTENANCE	3,764	16,684	22,917	(6,233)	55,000	30%
626-01	DIST LS 5 MAINTENANCE	45	200	625	(425)	1,500	13%
626-02	DIST LS 12 MAINTENANCE	175	988	3,333	(2,346)	8,000	12%
626-03	DIST LS 15 MAINTENANCE	175	5,005	2,917	2,089	7,000	72%
626-04	CITY OTHER LS MAINTENANCE	1,617	1,702	6,250	(4,549)	15,000	11%
626-05	CITY LS 1 MAINTENANCE	175	2,844	12,500	(9,656)	30,000	9%
626-06	CITY LS 8 MAINTENANCE	55	55	2,083	(2,028)	5,000	1%
626-07	DIST LS 17 MAINTENANCE	68	68	1,250	(1,182)	3,000	2%
626-10	FIELD BLDG MAINTENANCE	281	982	1,667	(684)	4,000	25%
626-12	DECANT MAINTENANCE	142	142	0	142	0	0%
640-00	FIELD REGULAR SALARIES	78,161	374,570	377,792	(3,222)	906,700	41%
640-01	FIELD COMP TIME PAYOUT	6,275	38,753	37,542	1,212	90,100	43%
640-02	FIELD HOLIDAY PAYOUT	0	0	875	(875)	2,100	0%
640-03	FIELD VACATION PAYOUT	0	0	0	0	0	0%
640-04	FIELD CERTIFICATION PAY	2,200	10,500	11,000	(500)	26,400	40%
641-05	ODOR CONTROL	5,598	19,269	18,750	519	45,000	43%
643-00	MAINT/COLL TOOLS & SUPPLIES	1,860	7,084	11,667	(4,583)	28,000	25%
921-07	FIELD ADMIN SUPPLIES & EQUIP	0	641	2,292	(1,651)	5,500	12%
921-08	FIELD COMPUTER SOFTWARE MAINT	3,633	17,752	29,167	(11,415)	70,000	25%
921-09	FIELD VEHICLE EQUIPMENT	136	150	6,250	(6,100)	15,000	1%
921-11	FIELD VEHICLE EXPENSE	1,026	5,842	10,000	(4,158)	24,000	24%
921-13	FIELD CONF/TRAVEL/MILAGE/MEALS	0	0	833	(833)	2,000	0%
921-21	FIELD TRAINING/SCHOOLING	535	4,329	4,167	162	10,000	43%
921-30	FIELD SAFETY	2,656	9,588	6,667	2,921	16,000	60%
926-01	FIELD L&I PR TAX	1,633	8,582	9,167	(585)	22,000	39%
926-11	FIELD WA SL PR TAX	219	1,064	1,167	(103)	2,800	38%
926-31	FIELD MEDICAL INSURANCE	19,351	89,226	108,167	(18,941)	259,600	34%
926-42	FIELD PERS	11,237	54,970	50,958	4,012	122,300	45%
930-10	DIST TELEPHONE FIELD MNT BLDG	267	1,319	1,577	(258)	3,785	35%
930-38	FIELD CELLULAR PHONE	1,155	4,351	3,952	399	9,484	46%
931-10	FACILITY RENT PUD BUILDING	3,104	15,572	15,725	(153)	37,740	41%
<b>Field Maintenance &amp; Collections Total:</b>		<b>170,007</b>	<b>815,645</b>	<b>902,100</b>	<b>(86,455)</b>	<b>2,165,039</b>	<b>38%</b>

Periods: January through May

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	999	5,118	5,750	(632)	13,800	37%
508-15	PLANT FICA PR TAX	4,270	21,884	25,792	(3,907)	61,900	35%
623-02	UTILITIES OLD TREATMENT PLANT	533	2,879	3,380	(501)	8,112	35%
640-50	PLANT REGULAR SALARIES	62,956	309,432	357,458	(48,026)	857,900	36%
640-51	PLANT COMP TIME PAYOUT	4,784	27,498	32,917	(5,418)	79,000	35%
640-52	PLANT HOLIDAY PAYOUT	0	4,121	4,083	37	9,800	42%
640-53	PLANT VACATION PAYOUT	0	6,283	2,125	4,158	5,100	123%
640-54	PLANT CERTIFICATION PAY	1,200	6,100	7,000	(900)	16,800	36%
652-00	MAINTENANCE OLD PLANT	0	0	42	(42)	100	0%
801-01	PLANT ELECTRICITY	30,930	170,996	193,787	(22,790)	465,088	37%
801-02	PLANT NATURAL GAS	939	4,495	7,211	(2,716)	17,306	26%
801-03	PLANT WATER	180	939	1,352	(414)	3,245	29%
801-04	PLANT GARBAGE	485	2,674	3,831	(1,157)	9,194	29%
802-01	POLYMERS	10,279	47,925	41,667	6,258	100,000	48%
802-02	SODIUM HYDROXIDE	12,074	87,837	62,500	25,337	150,000	59%
802-03	SODIUM HYPOCHLORITE	0	4,050	28,333	(24,284)	68,000	6%
802-04	CITRIC ACID	0	0	5,833	(5,833)	14,000	0%
803-01	BIOSOLIDS HAULING/DISPOSAL	12,356	65,934	58,333	7,600	140,000	47%
803-02	BIOSOLIDS ANALYSIS	788	1,526	1,500	26	3,600	42%
804-01	MAJOR EQUIPMENT	0	5,713	14,583	(8,870)	35,000	16%
804-02	PLANT MAINT & OPER SUPPLIES	10,555	58,367	50,000	8,367	120,000	49%
805-02	PLANT TELEPHONE	458	2,281	2,704	(423)	6,490	35%
805-03	PLANT INTERNET	213	1,065	1,803	(738)	4,326	25%
805-04	PLANT TELEMETRY	323	1,571	1,733	(162)	4,160	38%
805-05	PLANT CELLULAR PHONE	549	4,909	1,950	2,959	4,680	105%
806-01	ER PORTAL SOFTWARE SUPPORT	0	0	3,917	(3,917)	9,400	0%
806-02	LEVERAGE SN SOFTWARE SUPPORT	0	0	0	0	0	0%
806-04	WIN 911 ALARM SOFTWARE SUPPORT	0	660	2,083	(1,423)	5,000	13%
806-05	RS VIEW HMI SOFTWARE SUPPORT	0	0	0	0	0	0%
806-06	ZENON 24/7 SOFTWARE SUPPORT	0	1,200	3,125	(1,925)	7,500	16%
807-01	MILLIPORE (LAB DI WTR SYSTEM)	0	0	3,125	(3,125)	7,500	0%
807-02	REAL CHEM (WTR HEATING SYSTEM)	0	0	0	0	0	0%
807-04	JANITORIAL	0	0	208	(208)	500	0%
807-05	OTHER SERVICES	0	37,390	14,583	22,806	35,000	107%
808-01	LABORATORY SUPPLIES	1,668	10,491	10,417	74	25,000	42%
808-02	LABORATORY QA/QC SAMPLES	789	789	667	123	1,600	49%
808-03	LABORATORY ACCREDITATION	0	0	667	(667)	1,600	0%
808-04	LABORATORY OUTSIDE ANALYSIS	3,532	12,194	4,167	8,027	10,000	122%
809-01	PLANT SAFETY	1,978	7,347	2,500	4,847	6,000	122%
809-02	PLANT CONF/TRAVEL/MILAGE/MEALS	0	0	1,875	(1,875)	4,500	0%
809-03	PLANT TRAINING & SCHOOLING	136	150	1,250	(1,100)	3,000	5%
809-04	PLANT OTHER ADMIN SUPPLIES	957	1,818	833	984	2,000	91%
809-05	PLANT VEHICLE EXPENSE	49	1,034	1,667	(633)	4,000	26%
926-02	PLANT L&I PR TAX	1,207	6,622	8,500	(1,878)	20,400	32%
926-12	PLANT WA SL PR TAX	322	895	1,125	(230)	2,700	33%
926-32	PLANT MEDICAL INSURANCE	15,366	70,036	98,625	(28,589)	236,700	30%
926-43	PLANT PERS	8,942	44,981	52,583	(7,602)	126,200	36%
<b>Plant Maintenance &amp; Operations Total:</b>		<b>189,815</b>	<b>1,039,204</b>	<b>1,127,584</b>	<b>(88,379)</b>	<b>2,706,201</b>	<b>38%</b>
<b>Other Rate Expenses</b>							
508-42	CITY OPERATING FEE	1,250	6,250	6,250	0	15,000	42%
<b>Other Rate Expenses Total:</b>		<b>1,250</b>	<b>6,250</b>	<b>6,250</b>	<b>0</b>	<b>15,000</b>	<b>42%</b>
<b>Grand Totals:</b>		<b>558,791</b>	<b>2,843,816</b>	<b>3,002,308</b>	<b>(158,492)</b>	<b>7,205,540</b>	<b>39%</b>

## CAPITAL PROJECT BUDGET TO ACTUAL SUMMARY

### FUND 58

Through May

Project	GL Acct	Budget	Project Transfers	Spent to Date	Remaining Funds
Treatment Plant Band Screens	10700	90,000.00		0.00	90,000.00
LS 11 Retrofit Feasibility Study	10700	34,070.00		0.00	34,070.00
Treatment Plant Gate Replacement	10700	33,252.00		0.00	33,252.00
24th St & SR9 Sewer Crossing	10700	457,911.25		89,189.53	368,721.72
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		21,404.83	155,125.17
LS 2C Design & CM	10700	415,580.00		67,496.34	348,083.66
LS 2C Force Main & CM	10700	345,030.00		74,368.49	270,661.51
Main & 18th St Improvements/20th St NE Business Loop Design & CM	10700	143,860.00		54,608.21	89,251.79
LS 4C & 6C Predesign	10700	30,000.00		28,904.87	1,095.13
Lift Station 22 Odor Control	10700	138,596.00		18,274.45	120,321.55
SR204 SR9 Intersection	10700	<b>56,518.19</b>		15,105.46	41,412.73
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		139,572.99	205,270.01
City Works	10727	0.00		560.00	(560.00)
VBC Second Floor Building Improvements	10800	90,170.00		0.00	90,170.00
		<b>3,989,973.44</b>	<b>0.00</b>	<b>1,353,666.59</b>	<b>2,636,306.85</b>

# LSSD - History, Budget, Forecast w/Waterfall

R3 6/1/2021

# DRAFT

	Actual 2016	Actual 2017	Actual 2018	Actual 2019	Actual 2020	BOY Budget 2021	Mar Updated 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	14135
Residential	11612	11878	12230	12560	13042	12929	13160	13160	13160	13160	13235
Commercial/Schools	826	855	885	958	752	1021	850	850	850	850	900
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 Reserves	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	14,587,320
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 Reserves	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	62,117,278	62,117,278	62,117,278	56,453,676
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	0	0	0	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 Reserves	7,614,028	10,285,101	10,285,101	13,756,407	15,596,482	13,593,697	12,756,513	12,756,513	12,756,513	12,756,513	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 Reserves	10,285,101	10,623,119	13,802,500	15,804,185	12,752,160	10,954,316	8,754,713	8,754,713	8,754,713	8,754,713	4,942,000

Staff Comments: