



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

FEBRUARY 2022

**Draft**

Monthly Financial Statements

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## Cash/Investment Balance Report as of:

**2/28/2022**

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

GL Acct	Title	Amount	Description
131-10/136-10	MAINTENANCE FUND	1,234,408.47	Maintenance
131-00	Cash in Columbia Bank	643,336.10	Columbia Bank
131-01	Cash in Whidbey Island	425,738.89	Heritage Bank
131-02	Cash in Xpress Bill Pay	93,859.79	Xpress Deposit Account
	PETTY CASH ACCOUNTS	5,613.13	Petty Cash Checking, Cash & Front Desk Cash Boxes
<b>TOTAL M&amp;O CASH/INVESTMENTS</b>		<b>2,402,956.38</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	1,485,121.19	SRF P&I Payments
125-13/126-13	2010 BOND P&I PAYMENT	775,642.85	Bond P&I Payments
125-15/126-15	CITY BOND P&I PAYMENT	135,183.30	City Bond P&I Payments
131-31/136-31	PWTF DEBT SERVICE	1,336,178.11	PWTF P&I Payments
<b>TOTAL DEBT CASH/INVESTMENTS</b>		<b>3,732,125.45</b>	

### Cash/Investments to pay for Capital Projects

GL Acct	Title	Amount	Description
131-29/136-29	CAPITAL EXPENSE	4,505,971.59	Current Capital Expenditure Fund
<b><u>Use by resolution only</u></b>			
131-16/136-16	CAPITAL IMPROVEMENTS	13,246,284.27	Future Capital Improvement Fund
<b>TOTAL CAPITAL CASH/INVESTMENTS</b>		<b>17,752,255.86</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	-	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	33,358.22	AP, Snohomish County, Masters Touch, Aflac Medical Reimbursement
<b>TOTAL RESTRICTED CASH/INVESTMENTS</b>		<b>3,234,256.06</b>	

**GRAND TOTAL CASH/INVESTMENTS** **27,121,593.75**

TOTAL FEBRUARY CASH/INV BALANCE	27,121,593.75
TOTAL JANUARY CASH/INV BALANCE	26,513,246.77
MONTHLY INCREASE/(DECREASE)	608,346.98

**LAKE STEVENS SEWER DISTRICT  
STATEMENT OF MONTHLY OPERATIONS - 7 MONTHS ENDED FEBRUARY 28, 2022**

	AUG	SEPT	OCT	NOV	DEC	JAN	FEB
<b>OPERATING REVENUE</b>							
RESIDENTIAL SERVICE	1,154,258	1,155,694	1,156,468	1,158,618	1,159,736	1,162,660	1,163,778
COMMERCIAL SERVICE	83,648	75,110	72,261	53,882	64,702	57,030	67,621
SCHOOLS	5,955	5,626	11,252	9,787	11,583	11,659	25,397
	<u>1,243,860</u>	<u>1,236,430</u>	<u>1,239,980</u>	<u>1,222,287</u>	<u>1,236,021</u>	<u>1,231,349</u>	<u>1,256,796</u>
PERMIT FEES	2,175	2,625	5,875	8,000	5,300	7,875	9,250
OTHER SEWER REVENUE	19,077	19,701	19,862	19,293	18,660	20,510	24,317
<b>TOTAL OPERATING REVENUE</b>	<u>1,265,113</u>	<u>1,258,757</u>	<u>1,265,717</u>	<u>1,249,580</u>	<u>1,259,981</u>	<u>1,259,733</u>	<u>1,290,362</u>
<b>OPERATING EXPENSES</b>							
PLANT OPERATIONS EXPENSE	159,825	75,880	107,648	114,051	178,572	81,245	103,126
PLANT SALARIES, BENEFITS & PR TAXES	103,274	98,192	101,898	107,552	110,965	123,058	145,903
MAINTENANCE & COLLECTIONS EXPENSE	61,183	24,659	25,402	65,649	35,407	12,919	29,464
MAINTENANCE & COLLECTIONS UTILITIES	14,746	10,294	12,633	14,304	19,998	15,495	17,788
MAINTENANCE SALARIES, BENEFITS & PR TAXES	123,412	124,621	124,718	124,217	124,156	128,936	128,686
ADMINISTRATIVE EXPENSE	18,500	19,913	16,052	17,096	64,215	11,116	22,263
ADMINISTRATIVE SALARIES, BENEFITS & PR TAXES	79,561	80,486	81,246	81,582	68,682	73,090	80,431
COMMISSIONERS' SALARIES	1,536	1,280	1,664	1,920	2,048	1,408	896
CUSTOMER RECORDS & COLLECTION	12,413	7,439	7,726	2,117	13,189	2,911	7,652
CONF, TRVL, MILEAGE, MEALS & VEHICLE EXP	8,954	2,639	1,154	3,548	8,617	4,788	2,438
TRAINING & SCHOOLING	9,090	1,659	413	65	75	104	0
BUSINESS TAXES & INSURANCE	40,640	56,213	48,454	62,715	76,299	51,906	69,522
ENGINEERING	1,205	962	387	122	2,148	0	473
LEGAL	4,922	79,632	16,965	27,492	32,987	1,748	21,895
BOND ISSUANCE COST	0	0	0	0	0	0	1,500
STATE AUDITOR	1,683	2,313	11,225	4,515	2,887	113	0
CPA	0	0	0	0	0	0	0
HUMAN RESOURCES	0	0	11	0	0	0	0
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>642,194</u>	<u>587,432</u>	<u>558,846</u>	<u>628,196</u>	<u>741,496</u>	<u>510,087</u>	<u>633,286</u>
<b>OPERATING INCOME</b>	<u>622,919</u>	<u>671,325</u>	<u>706,872</u>	<u>621,385</u>	<u>518,485</u>	<u>749,646</u>	<u>657,076</u>
<b>OTHER REVENUE</b>							
INTEREST ON ASSESSMENTS	0	0	0	0	(59)	0	0
INTEREST ON INVESTMENTS, NET OF INVESTMENT FEES	7,665	7,538	7,432	7,205	7,237	7,200	6,995
CONTRIBUTED CAPITAL-CONN FEES	10,400	470,491	31,200	197,600	1,045,600	288,912	31,200
CONTRIBUTED CAPITAL-SWI BASIN CHARGE	1,595	175,450	0	1,595	145,145	0	1,595
CONTRIBUTED CAPITAL-CALLOW RD BASIN CHARGE	0	4,902	593	1,185	0	0	0
CONTRIBUTED CAPITAL-OTHER	0	0	0	212	312,456	0	0
NET RENTAL INCOME (LOSS)	1,895	2,519	2,722	2,643	2,283	2,988	2,748
OTHER INTEREST INCOME	86	84	73	68	71	71	65
GAIN ON SALE OF FIXED ASSET	0	(1,753)	0	0	0	0	0
<b>TOTAL OTHER REVENUE</b>	<u>21,641</u>	<u>659,231</u>	<u>42,019</u>	<u>210,509</u>	<u>1,512,733</u>	<u>299,172</u>	<u>42,603</u>
<b>OTHER DEDUCTIONS</b>							
INTEREST EXPENSE	152,345	152,345	152,345	147,428	144,440	144,440	144,236
FOG GRANT EXPENSE	0	4,151	210	2,834	150	0	0
<b>TOTAL OTHER DEDUCTIONS</b>	<u>152,345</u>	<u>156,496</u>	<u>152,555</u>	<u>150,262</u>	<u>144,590</u>	<u>144,440</u>	<u>144,236</u>
<b>NET INCOME BEFORE NON CASH TRANSACTIONS</b>	<u>492,215</u>	<u>1,174,060</u>	<u>596,336</u>	<u>681,632</u>	<u>1,886,628</u>	<u>904,378</u>	<u>555,443</u>
<b>NON CASH REVENUE AND (EXPENSE)</b>							
CONTRIBUTED CAPITAL-DONATED (REV)	0	2,777,148	0	152,939	277,737	314,133	0
DEPRECIATION & AMORTIZATION (EXP)	(531,598)	(531,598)	(531,598)	(531,598)	(536,479)	(543,368)	(543,368)
<b>TOTAL NON CASH REVENUE AND (EXPENSE)</b>	<u>(531,598)</u>	<u>2,245,550</u>	<u>(531,598)</u>	<u>(378,659)</u>	<u>(258,742)</u>	<u>(229,235)</u>	<u>(543,368)</u>
<b>NET INCOME</b>	<u>(39,383)</u>	<u>3,419,610</u>	<u>64,738</u>	<u>302,973</u>	<u>1,627,886</u>	<u>675,142</u>	<u>12,076</u>

**LAKE STEVENS SEWER DISTRICT  
STATEMENT OF MONTHLY OPERATIONS - 7 MONTHS ENDED FEBRUARY 28, 2022**

	AUG	SEPT	OCT	NOV	DEC	JAN	FEB
<b>OTHER SEWER REVENUE</b>							
FORFEITURE DISC & PENALTIES	13,683	13,951	12,389	12,946	14,033	14,670	16,206
INTEREST CHARGES	1,541	1,526	1,508	1,491	1,568	1,620	1,649
FOG PROGRAM FEE	0	0	0	0	100	400	3,400
DEVELOPER ADMIN CHARGES	2,858	3,474	5,914	2,349	2,958	3,493	3,041
OTHER MISC REVENUES	996	750	50	2,507	0	327	20
	19,077	19,701	19,862	19,293	18,660	20,510	24,317
<b>PLANT OPERATIONS EXPENSES</b>							
UTILITIES	31,591	34,428	33,254	36,852	69,558	41,450	37,595
CHEMICALS	26,110	7,968	40,231	36,196	54,963	13,266	33,501
BIOSOLIDS	8,800	12,373	9,831	11,733	13,519	15,546	14,369
EQUIPMENT & SUPPLIES	71,469	6,602	8,593	25,845	18,923	2,664	7,305
TELECOMMUNICATIONS	1,429	1,352	8,501	1,406	1,578	1,123	1,555
SOFTWARE SUPPORT	8,046	0	0	0	0	5,003	3,156
FACILITY SERVICES	2,004	5,176	2,171	0	11,029	1,426	3,679
LABORATORY	1,661	6,691	4,109	1,568	5,837	684	943
MISCELLANEOUS	8,715	1,290	959	450	3,165	83	1,024
	159,825	75,880	107,648	114,051	178,572	81,245	103,126
<b>PLANT SALARIES, BENEFITS &amp; PR TAXES</b>							
PLANT SALARIES	72,704	68,654	71,340	75,809	78,678	90,352	112,435
PLANT BENEFITS	23,068	22,437	22,547	24,045	23,809	24,313	23,457
PLANT PR TAXES	7,501	7,101	8,010	7,697	8,478	8,393	10,011
	103,274	98,192	101,898	107,552	110,965	123,058	145,903
<b>MAINTENANCE &amp; COLLECTIONS EXPENSE</b>							
MAINTENANCE OF LINES	9,802	0	0	180	0	0	0
DISTRICT LIFT STATION MAINTENANCE	14,145	2,999	7,259	36,133	11,801	615	7,007
CITY LIFT STATION MAINTENANCE	10,617	4,645	5,589	11,988	85	679	1,829
FIELD BLDG MAINTENANCE	7,247	7,138	3,959	5,573	8,499	4,890	1,553
DECANT FACILITY MAINTENANCE	0	0	0	27	0	190	327
SOFTWARE MAINT & LIFT STATION TELEMTRY	6,631	3,676	3,633	5,106	5,757	4,376	7,236
TELECOMMUNICATIONS	1,029	1,029	1,090	1,325	1,069	1,069	1,067
CHEMICALS & ODOR CONTROL	3,029	3,157	2,216	2,663	8,511	750	4,461
SYSTEM EXPENSE	10,835	1,625	1,544	729	1,727	1,231	1,826
SAFETY	1,374	960	642	3,954	611	579	1,055
FIELD BLDG RENT	3,104	3,104	3,104	3,104	3,104	3,104	3,104
	67,813	28,335	29,035	70,782	41,164	17,485	29,464
<b>MAINTENANCE &amp; COLLECTIONS SALARIES, BENEFITS &amp; PR TAXES</b>							
MAINTENANCE & COLLECTIONS SALARIES	86,645	87,924	87,289	87,715	87,970	92,639	92,287
MAINTENANCE & COLLECTIONS BENEFITS	27,979	27,865	27,806	27,812	27,217	27,699	27,663
MAINTENANCE & COLLECTIONS PR TAXES	8,788	8,832	9,624	8,690	8,969	8,598	8,736
	123,412	124,621	124,718	124,217	124,156	128,936	128,686
<b>ADMINISTRATIVE EXPENSE</b>							
OFFICE SUPPLIES & MAINTENANCE	17,786	19,008	15,279	15,260	42,552	7,374	20,328
DUES, CERTS & SUBSCRIPTIONS	234	0	0	930	20,593	2,174	870
TELECOMMUNICATIONS	462	462	461	462	462	489	489
ADVERTISING, PROMO & PUBLIC EDUCATION	19	443	311	0	491	1,080	577
	18,500	19,913	16,052	16,652	64,098	11,116	22,263
<b>ADMINISTRATIVE SALARIES, BENEFITS &amp; PR TAXES</b>							
ADMINISTRATIVE SALARIES	56,939	57,730	58,215	60,281	49,135	52,802	56,989
ADMINISTRATIVE BENEFITS	17,768	17,823	17,911	16,187	15,390	15,712	18,546
ADMINISTRATIVE PR TAXES	4,853	4,934	5,121	5,113	4,156	4,576	4,896
	79,561	80,486	81,246	81,582	68,682	73,090	80,431
<b>BUSINESS TAXES &amp; INSURANCE</b>							
EXCISE TAX	24,715	35,660	25,104	27,461	50,328	29,945	25,930
PROPERTY/DIKING TAX & FIRE DISTRICT FEE	0	0	2,628	0	3,681	16	15,903
OPERATING LICENSES & PERMITS	0	0	0	14,702	1,738	294	6,037
PROPERTY INSURANCE	15,924	20,552	20,722	20,552	20,552	21,652	21,652
	40,640	56,213	48,454	62,715	76,299	51,906	69,522

**LAKE STEVENS SEWER DISTRICT  
COMPARATIVE STATEMENTS OF OPERATIONS - 2 MONTHS ENDED FEBRUARY 28, 2022**

	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	1,163,778	1,125,035	38,743	2,326,438	2,245,512	80,926	3.60%
COMMERCIAL SERVICE	67,621	62,084	5,537	124,651	127,625	(2,975)	(2.33%)
SCHOOLS	25,397	3,976	21,422	37,056	8,138	28,919	355.38%
	<u>1,256,796</u>	<u>1,191,094</u>	<u>65,702</u>	<u>2,488,145</u>	<u>2,381,274</u>	<u>106,870</u>	<u>4.49%</u>
PERMIT FEES	9,250	10,000	(750)	17,125	23,425	(6,300)	(26.89%)
OTHER SEWER REVENUE	24,317	20,264	4,052	44,826	41,069	3,757	9.15%
<b>TOTAL OPERATING REVENUE</b>	<u>1,290,362</u>	<u>1,221,359</u>	<u>69,004</u>	<u>2,550,096</u>	<u>2,445,768</u>	<u>104,328</u>	<u>4.27%</u>
<b>OPERATING EXPENSES</b>							
PLANT OPERATIONS EXPENSE	103,126	113,127	(10,001)	184,371	206,977	(22,606)	(10.92%)
PLANT SALARIES & BENEFITS & PR TAXES	145,903	104,288	41,616	268,961	219,414	49,547	22.58%
MAINT & COLLECTIONS EXPENSE	29,464	26,801	2,662	42,382	38,367	4,015	10.46%
MAINT & COLLECTIONS UTILITIES	17,788	15,715	2,073	33,283	38,258	(4,975)	(13.00%)
MAINT SALARIES & BENEFITS & PR TAXES	128,686	125,832	2,853	257,621	246,931	10,691	4.33%
ADMIN EXPENSE	22,263	20,608	1,655	33,380	42,592	(9,212)	(21.63%)
ADMIN SALARIES & BENEFITS & PR TAXES	80,431	85,429	(4,998)	153,521	169,453	(15,932)	(9.40%)
COMMISSIONERS' SALARIES	896	2,304	(1,408)	2,304	4,992	(2,688)	(53.85%)
CUSTOMER RECORDS & COLLECTION	7,652	7,052	600	10,564	15,577	(5,013)	(32.18%)
CONF, TRVL, MILEAGE, MEALS & VEHICLE EXP	2,438	1,330	1,108	7,226	3,014	4,212	139.75%
TRAINING & SCHOOLING	0	246	(246)	104	621	(517)	(83.29%)
BUSINESS TAXES & INSURANCE	69,522	79,850	(10,328)	121,428	121,402	26	0.02%
ENGINEERING	473	1,523	(1,050)	473	1,523	(1,050)	(68.94%)
LEGAL	21,895	10,784	11,111	23,643	18,285	5,358	29.30%
BOND ISSUANCE COST	1,500	1,500	0	1,500	1,500	0	0.00%
STATE AUDITOR	0	0	0	113	0	113	0.00%
CPA	0	0	0	0	9,135	(9,135)	(100.00%)
HUMAN RESOURCES	0	0	0	0	245	(245)	(100.00%)
FINANCIAL	0	0	0	0	0	0	0.00%
CITY OPERATING FEE	1,250	1,250	0	2,500	2,500	0	0.00%
<b>TOTAL OPERATING EXPENSE</b>	<u>633,286</u>	<u>597,640</u>	<u>35,646</u>	<u>1,143,374</u>	<u>1,140,786</u>	<u>2,587</u>	<u>0.23%</u>
<b>OPERATING INCOME</b>	<u>657,076</u>	<u>623,718</u>	<u>33,358</u>	<u>1,406,722</u>	<u>1,304,982</u>	<u>101,740</u>	<u>7.80%</u>
<b>OTHER REVENUE</b>							
INTEREST ON ASSESSMENTS	0	(457)	457	0	457	(457)	(100.00%)
INTEREST ON INVESTMENTS, NET OF INVESTMENT FEES	6,995	13,591	(6,596)	14,195	28,972	(14,777)	(51.00%)
CONTRIBUTED CAP-CONN FEES	31,200	2,117,336	(2,086,136)	320,112	2,138,136	(1,818,024)	(85.03%)
CONTRIBUTED CAP-SWI BASIN CHARGE	1,595	319,941	(318,346)	1,595	319,941	(318,346)	(99.50%)
CONTRIBUTED CAP-CALLOW RD BASIN CHARGE	0	0	0	0	0	0	0.00%
CONTRIBUTED CAPIAL-OTHER	0	0	0	0	0	0	0.00%
NET RENTAL INCOME (LOSS)	2,748	2,005	743	5,736	4,728	1,008	21.32%
OTHER INTEREST INCOME	65	91	(26)	136	194	(57)	(29.66%)
GAIN ON SALE OF FIXED ASSET	0	0	0	0	0	0	0.00%
<b>TOTAL OTHER REVENUE</b>	<u>42,603</u>	<u>2,452,508</u>	<u>(2,409,905)</u>	<u>341,775</u>	<u>2,492,427</u>	<u>(2,150,653)</u>	<u>(86.29%)</u>
<b>OTHER DEDUCTIONS</b>							
INTEREST EXPENSE	144,236	164,835	(20,599)	288,676	329,267	(40,591)	(12.33%)
FOG GRANT EXPENSE	0	0	0	0	0	0	0.00%
<b>TOTAL OTHER DEDUCTIONS</b>	<u>144,236</u>	<u>164,835</u>	<u>(20,599)</u>	<u>288,676</u>	<u>329,267</u>	<u>(40,591)</u>	<u>(12.33%)</u>
<b>NET INCOME BEFORE NON CASH TRANSACTIONS</b>	<u>555,443</u>	<u>2,911,392</u>	<u>(2,355,949)</u>	<u>1,459,821</u>	<u>3,468,143</u>	<u>(2,008,322)</u>	<u>(57.91%)</u>
<b>NON CASH REVENUE AND (EXPENSE)</b>							
CONTRIBUTED CAPITAL-DONATED (REV)	0	154,551	(154,551)	314,133	154,551	159,581	103.25%
DEPRECIATION & AMORTIZATION (EXP)	(543,368)	(534,286)	(9,082)	(1,086,735)	(1,068,572)	(18,163)	1.70%
<b>TOTAL NON CASH REVENUE AND (EXPENSE)</b>	<u>(543,368)</u>	<u>(379,735)</u>	<u>(163,633)</u>	<u>(772,603)</u>	<u>(914,021)</u>	<u>141,418</u>	<u>(15.47%)</u>
<b>NET INCOME</b>	<u>12,076</u>	<u>2,531,657</u>	<u>(2,519,582)</u>	<u>687,218</u>	<u>2,554,122</u>	<u>(1,866,904)</u>	<u>(73.09%)</u>

**LAKE STEVENS SEWER DISTRICT  
COMPARATIVE STATEMENTS OF OPERATIONS - 2 MONTHS ENDED FEBRUARY 28, 2022**

	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	16,206	13,409	2,797	30,877	29,004	1,873	6.46%
INTEREST CHARGES	1,649	1,583	65	3,269	3,371	(102)	(3.03%)
FOG PROGRAM FEE	3,400	(250)	3,650	3,800	(150)	3,950	(2633.33%)
DEVELOPER ADMIN CHARGES	3,041	4,427	(1,385)	6,534	7,717	(1,182)	(15.32%)
OTHER MISC REVENUES	20	(1,095)	1,115	347	1,128	(781)	(69.26%)
	<u>24,317</u>	<u>18,074</u>	<u>6,242</u>	<u>44,826</u>	<u>41,069</u>	<u>3,757</u>	<u>9.15%</u>
<b>PLANT OPERATIONS EXPENSES</b>							
UTILITIES	37,595	36,768	827	79,044	75,926	3,118	4.11%
CHEMICALS	33,501	27,225	6,276	46,766	44,514	2,252	5.06%
BIOSOLIDS	14,369	11,657	2,712	29,915	25,927	3,988	15.38%
EQUIPMENT & SUPPLIES	7,305	15,249	(7,944)	9,969	31,826	(21,857)	(68.68%)
TELECOMMUNICATIONS	1,555	1,592	(37)	2,678	5,318	(2,640)	(49.64%)
SOFTWARE SUPPORT	3,156	660	2,496	8,159	1,260	6,899	547.50%
FACILITY SERVICES	3,679	16,505	(12,826)	5,105	16,654	(11,549)	(69.35%)
LABORATORY	943	1,882	(939)	1,627	2,514	(887)	(35.28%)
MISCELLANEOUS	1,024	1,590	(566)	1,107	3,037	(1,931)	(63.56%)
	<u>103,126</u>	<u>113,127</u>	<u>(10,001)</u>	<u>184,371</u>	<u>206,977</u>	<u>(22,606)</u>	<u>(10.92%)</u>
<b>PLANT SALARIES, BENEFITS &amp; PR TAXES</b>							
PLANT SALARIES	112,435	74,134	38,301	202,787	156,698	46,089	29.41%
PLANT BENEFITS	23,457	22,958	499	47,770	47,597	172	0.36%
PLANT PR TAXES	10,011	7,196	2,815	18,404	15,118	3,286	21.73%
	<u>145,903</u>	<u>104,288</u>	<u>41,616</u>	<u>268,961</u>	<u>219,414</u>	<u>49,547</u>	<u>22.58%</u>
<b>MAINTENANCE &amp; COLLECTIONS EXPENSES</b>							
MAINTENANCE OF LINES	0	408	(408)	0	408	(408)	(100.00%)
DISTRICT LIFT STATION MAINTENANCE	7,007	12,821	(5,814)	7,622	13,781	(6,159)	(44.69%)
CITY LIFT STATION MAINTENANCE	1,829	93	1,735	2,508	673	1,835	272.45%
FIELD BLDG MAINTENANCE	1,553	556	997	1,877	818	1,059	129.50%
DECANT FACILITY MAINTENANCE	327	0	327	517	0	517	0.00%
SOFTWARE MAINT & LIFT STATION TELEMTRY	7,236	0	7,236	11,612	2,040	9,572	469.22%
TELECOMMUNICATIONS	1,067	1,065	2	2,136	2,117	19	0.88%
CHEMICALS & ODOR CONTROL	4,461	4,723	(262)	5,211	7,208	(1,997)	(27.71%)
SYSTEM EXPENSE	1,826	2,163	(337)	3,057	2,691	366	13.61%
SAFETY	1,055	1,765	(710)	1,634	2,371	(737)	(31.09%)
FIELD BLDG RENT	3,104	3,208	(104)	6,208	6,260	(52)	(0.83%)
	<u>29,464</u>	<u>26,801</u>	<u>2,662</u>	<u>42,382</u>	<u>38,367</u>	<u>4,015</u>	<u>10.46%</u>
<b>MAINTENANCE &amp; COLLECTIONS SALARIES, BENEFITS &amp; PR TAXES</b>							
MAINTENANCE & COLLECTIONS SALARIES	92,287	89,414	2,873	184,927	174,645	10,281	5.89%
MAINTENANCE & COLLECTIONS BENFITS	27,663	27,900	(237)	55,362	55,365	(3)	(0.01%)
MAINTENANCE & COLLECTIONS PR TAXES	8,736	8,518	217	17,333	16,921	412	2.44%
	<u>128,686</u>	<u>125,832</u>	<u>2,853</u>	<u>257,621</u>	<u>246,931</u>	<u>10,691</u>	<u>4.33%</u>
<b>ADMINISTRATIVE EXPENSE</b>							
OFFICE SUPPLIES & MAINTENANCE	20,328	19,223	1,105	27,702	38,358	(10,656)	(27.78%)
DUES, CERTS & SUBSCRIPTIONS	870	485	385	3,044	2,258	786	34.81%
TELECOMMUNICATIONS	489	334	154	977	852	125	14.70%
ADVERTISING, PROMO & PUBLIC EDUCATION	577	566	11	1,657	1,125	532	47.33%
	<u>22,263</u>	<u>20,608</u>	<u>1,655</u>	<u>33,380</u>	<u>42,592</u>	<u>(9,212)</u>	<u>(21.63%)</u>
<b>ADMINISTRATIVE SALARIES, BENEFITS &amp; PR TAXES</b>							
ADMINISTRATIVE SALARIES	56,989	60,677	(3,687)	109,791	120,083	(10,292)	(8.57%)
ADMINISTRATIVE BENFITS	18,546	19,617	(1,071)	34,258	39,211	(4,953)	(12.63%)
ADMINISTRATIVE PR TAXES	4,896	5,136	(240)	9,472	10,159	(687)	(6.76%)
	<u>80,431</u>	<u>85,429</u>	<u>(4,998)</u>	<u>153,521</u>	<u>169,453</u>	<u>(15,932)</u>	<u>(9.40%)</u>
<b>BUSINESS TAXES &amp; INSURANCE</b>							
EXCISE TAX	25,930	61,064	(35,134)	55,875	86,374	(30,499)	(35.31%)
PROPERTY/DIKING TAX & FIRE DISTRICT FEE	15,903	0	15,903	15,919	20	15,899	79494.80%
OPERATING LICENSES & PERMITS	6,037	2,862	3,175	6,331	3,160	3,171	100.35%
PROPERTY INSURANCE	21,652	15,924	5,728	43,304	31,849	11,455	35.97%
	<u>69,522</u>	<u>79,850</u>	<u>(10,328)</u>	<u>121,428</u>	<u>121,402</u>	<u>26</u>	<u>0.02%</u>

**LAKE STEVENS SEWER DISTRICT  
COST PER EQUIVALENT RESIDENTIAL UNIT - 2 MONTHS ENDED FEBRUARY 28, 2022**

	<u>CURRENT MONTH</u>	<u>PER CUSTOMER</u>	<u>CURRENT Y-T-D</u>	<u>PER CUSTOMER</u>
<b>CUSTOMER EQUIVALENT (ERU)</b>		14,614		28,932
<b>OPERATING REVENUE</b>				
RESIDENTIAL SERVICE	1,163,778	13,532	2,326,438	27,052
COMMERCIAL SERVICE	67,621	786	124,651	1,449
SCHOOLS	25,397	295	37,056	431
	<u>1,256,796</u>	<u>14,614</u>	<u>2,488,145</u>	<u>28,932</u>
PERMIT FEES	9,250	0.63	17,125	0.59
OTHER SEWER REVENUE	24,317	1.66	44,826	1.55
<b>TOTAL OPERATING REVENUE</b>	<u>1,290,362</u>	<u>88.30</u>	<u>2,550,096</u>	<u>88.14</u>
<b>OPERATING EXPENSES</b>				
PLANT OPERATIONS EXPENSE	103,126	7.06	184,371	6.37
PLANT SALARIES, BENEFITS & PR TAXES	145,903	9.98	268,961	9.30
MAINTENANCE & COLLECTIONS EXPENSE	29,464	2.02	42,382	1.46
MAINTENANCE & COLLECTIONS UTILITIES	17,788	1.22	33,283	1.15
MAINTENANCE SALARIES, BENEFITS & PR TAXES	128,686	8.81	257,621	8.90
ADMINISTRATIVE EXPENSE	22,263	1.52	33,380	1.15
ADMINISTRATIVE SALARIES, BENEFITS & PR TAXES	80,431	5.50	153,521	5.31
COMMISSIONERS' SALARIES	896	0.06	2,304	0.08
CUSTOMER RECORDS & COLLECTION	7,652	0.52	10,564	0.37
CONF, TRVL, MILEAGE, MEALS & VEHICLE EXP	2,438	0.17	7,226	0.25
TRAINING & SCHOOLING	0	0.00	104	0.00
BUSINESS TAXES & INSURANCE	69,522	4.76	121,428	4.20
ENGINEERING	473	0.03	473	0.02
LEGAL	21,895	1.50	23,643	0.82
BOND ISSUANCE COST	1,500	0.10	1,500	0.05
STATE AUDITOR	0	0.00	113	0.00
CPA	0	0.00	0	0.00
HUMAN RESOURCES	0	0.00	0	0.00
FINANCIAL	0	0.00	0	0.00
CITY OPERATING FEE	1,250	0.09	2,500	0.09
<b>TOTAL OPERATING EXPENSE</b>	<u>633,286</u>	<u>43.33</u>	<u>1,143,374</u>	<u>39.52</u>
<b>OPERATING INCOME</b>	<u>657,076</u>	<u>44.96</u>	<u>1,406,722</u>	<u>48.62</u>
<b>OTHER REVENUE</b>				
INTEREST ON ASSESSMENTS	0	0.00	0	0.00
INTEREST ON INVESTMENTS, NET OF INVESTMENT FEES	6,995	0.48	14,195	0.49
CONTRIBUTED CAPITAL-CONN FEES	31,200	2.13	320,112	11.06
CONTRIBUTED CAPITAL-SWI BASIN CHARGE	1,595	0.11	1,595	0.06
CONTRIBUTED CAPITAL-CALLOW RD BASIN CHARGE	0	0.00	0	0.00
CONTRIBUTED CAPITAL-OTHER	0	0.00	0	0.00
NET RENTAL INCOME (LOSS)	2,748	0.19	5,736	0.20
OTHER INTEREST INCOME	65	0.00	136	0.00
GAIN ON SALE OF FIXED ASSET	0	0.00	0	0.00
<b>TOTAL OTHER REVENUE</b>	<u>42,603</u>	<u>2.92</u>	<u>341,775</u>	<u>11.81</u>
<b>OTHER DEDUCTIONS</b>				
INTEREST EXPENSE	144,236	9.87	288,676	9.98
FOG GRANT EXPENSE	0	0.00	0	0.00
<b>TOTAL OTHER DEDUCTIONS</b>	<u>144,236</u>	<u>9.87</u>	<u>288,676</u>	<u>9.98</u>
<b>NET INCOME BEFORE NON CASH TRANSACTIONS</b>	<u>555,443</u>	<u>38.01</u>	<u>1,459,821</u>	<u>50.46</u>
<b>NON CASH REVENUE AND EXPENSE</b>				
CONTRIBUTED CAPITAL-DONATED (REV)	0	0.00	314,133	10.86
DEPRECIATION & AMORTIZATION (EXP)	(543,368)	(37.18)	(1,086,735)	(37.56)
<b>TOTAL NON CASH REVENUE AND EXPENSE</b>	<u>(543,368)</u>	<u>(37.18)</u>	<u>(772,603)</u>	<u>(26.70)</u>
<b>NET INCOME</b>	<u>12,076</u>	<u>0.83</u>	<u>687,218</u>	<u>23.75</u>
<b>AVERAGE MONTHLY PRINCIPLE PAYMENT</b>	<u>471,967</u>	<u>32.30</u>	<u>943,934</u>	<u>32.63</u>
<b>TOTAL OPERATING EXP + OTHER DEDUCTIONS + AVERAGE MONTHLY PRINCIPLE PAYMENT</b>	<u>1,249,489</u>	<u>85.50</u>	<u>2,375,983</u>	<u>82.12</u>



**LAKE STEVENS SEWER DISTRICT  
COST PER EQUIVALENT RESIDENTIAL UNIT - 2 MONTHS ENDED FEBRUARY 28, 2022**

	CURRENT MONTH	PER CUSTOMER	CURRENT Y-T-D	PER CUSTOMER
<b>OTHER SEWER REVENUE</b>				
FORFEITURE DISC & PENALTIES	16,206	1.11	30,877	1.07
INTEREST CHARGES	1,649	0.11	3,269	0.11
FOG PROGRAM FEE	3,400	0.23	3,800	0.13
DEVELOPER ADMIN CHARGES	3,041	0.21	6,534	0.23
OTHER MISC REVENUES	20	0.00	347	0.01
	<u>24,317</u>	<u>1.66</u>	<u>44,826</u>	<u>1.55</u>
<b>PLANT OPERATIONS EXPENSE</b>				
UTILITIES	37,595	2.57	79,044	2.73
CHEMICALS	33,501	2.29	46,766	1.62
BIOSOLIDS	14,369	0.98	29,915	1.03
EQUIPMENT & SUPPLIES	7,305	0.50	9,969	0.34
TELECOMMUNICATIONS	1,555	0.11	2,678	0.09
SOFTWARE SUPPORT	3,156	0.22	8,159	0.28
FACILITY SERVICES	3,679	0.25	5,105	0.18
LABORATORY	943	0.06	1,627	0.06
MISCELLANEOUS	1,024	0.07	1,107	0.04
	<u>103,126</u>	<u>7.06</u>	<u>184,371</u>	<u>6.37</u>
<b>PLANT SALARIES, BENEFITS &amp; PR TAXES</b>				
PLANT SALARIES	112,435	7.69	202,787	7.01
PLANT BENEFITS	23,457	1.61	47,770	1.65
PLANT PR TAXES	10,011	0.69	18,404	0.64
	<u>145,903</u>	<u>9.98</u>	<u>268,961</u>	<u>9.30</u>
<b>MAINTENANCE &amp; COLLECTIONS EXPENSE</b>				
MAINTENANCE OF LINES	0	0.00	0	0.00
DISTRICT LIFT STATION MAINTENANCE	7,007	0.48	7,622	0.26
CITY LIFT STATION MAINTENANCE	1,829	0.13	2,508	0.09
FIELD BLDG MAINTENANCE	1,553	0.11	1,877	0.06
DECANT FACILITY MAINTENANCE	327	0.02	517	0.02
SOFTWARE MAINT & LIFT STATION TELEMETRY	7,236	0.50	11,612	0.40
TELECOMMUNICATIONS	1,067	0.07	2,136	0.07
CHEMICALS & ODOR CONTROL	4,461	0.31	5,211	0.18
SYSTEM EXPENSE	1,826	0.12	3,057	0.11
SAFETY	1,055	0.07	1,634	0.06
FIELD BLDG RENT	3,104	0.21	6,208	0.21
	<u>29,464</u>	<u>2.02</u>	<u>42,382</u>	<u>1.46</u>
<b>MAINTENANCE &amp; COLLECTIONS SALARIES, BENEFITS &amp; PR TAXES</b>				
MAINTENANCE & COLLECTIONS SALARIES	92,287	6.32	184,927	6.39
MAINTENANCE & COLLECTIONS BENEFITS	27,663	1.89	55,362	1.91
MAINTENANCE & COLLECTIONS PR TAXES	8,736	0.60	17,333	0.60
	<u>128,686</u>	<u>8.81</u>	<u>257,621</u>	<u>8.90</u>
<b>ADMINISTRATIVE EXPENSE</b>				
OFFICE SUPPLIES & MAINTENANCE	20,328	1.39	27,702	0.96
DUES, CERTS & SUBSCRIPTIONS	870	0.06	3,044	0.11
TELECOMMUNICATIONS	489	0.03	977	0.03
ADVERTISING, PROMO & PUBLIC EDUCATION	577	0.04	1,657	0.06
	<u>22,263</u>	<u>1.52</u>	<u>33,380</u>	<u>1.15</u>
<b>ADMINISTRATIVE SALARIES, BENEFITS &amp; PR TAXES</b>				
ADMINISTRATIVE SALARIES	56,989	3.90	109,791	3.79
ADMINISTRATIVE BENEFITS	18,546	1.27	34,258	1.18
ADMINISTRATIVE PR TAXES	4,896	0.34	9,472	0.33
	<u>80,431</u>	<u>5.50</u>	<u>153,521</u>	<u>5.31</u>
<b>BUSINESS TAXES &amp; INSURANCE</b>				
EXCISE TAX	25,930	1.77	55,875	1.93
PROPERTY/DIKING TAX & FIRE DISTRICT FEE	15,903	1.09	15,919	0.55
OPERATING LICENSES & PERMITS	6,037	0.41	6,331	0.22
PROPERTY INSURANCE	21,652	1.48	43,304	1.50
	<u>69,522</u>	<u>4.76</u>	<u>121,428</u>	<u>4.20</u>

## Lake Stevens Sewer District 2022 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:	89,591	111,114											119,450	238,900	84%	200,706	14%	1,433,400
Business Taxes & Insurance Totals:	51,906	69,522											61,083	122,167	99%	121,428	17%	733,000
Advisors Totals:	2,644	24,186											41,125	82,250	33%	26,830	5%	493,500
Field Maintenance & Operations Totals:	160,024	178,073											214,098	428,195	79%	338,097	13%	2,569,172
Plant Maintenance & Operations Totals:	204,672	249,141											254,229	508,458	89%	453,813	15%	3,050,750
Other Rate Expense Totals:	1,250	1,250											1,250	2,500	100%	2,500	17%	15,000
<b>Grand Totals:</b>	<b>510,087</b>	<b>633,286</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>0</b>	<b>0</b>	<b>691,235</b>	<b>1,382,470</b>	<b>83%</b>	<b>1,143,374</b>	<b>14%</b>	<b>8,294,822</b>

**February's percentage**      16%  
**Actual Expense for 2 months**      1,143,374  
**Monthly Budget Average for 2 months**      1,382,470  
**Over (Under) Budget**      (239,097)

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

Periods: January through February

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	827	1,602	1,750	(148)	10,500	15%
508-11	ADMIN FICA PR TAX	3,536	6,851	7,833	(983)	47,000	15%
508-50	MERCHANT SERVICES FEE	(320)	(1,557)	2,000	(3,557)	12,000	(13%)
623-05	DIST UTILITIES OFFICE	504	1,041	1,000	41	6,000	17%
903-00	CUSTOMER RECORDS & COLLECTION	7,652	10,564	20,833	(10,269)	125,000	8%
903-01	LIEN FILING EXPENSE	0	0	17	(17)	100	0%
903-02	FORECLOSURE EXPENSE	0	0	417	(417)	2,500	0%
920-00	ADMIN REGULAR SALARIES	56,024	108,151	117,650	(9,499)	705,900	15%
920-01	ADMIN COMP TIME PAYOUT	658	701	833	(132)	5,000	14%
920-02	ADMIN HOLIDAY PAYOUT	308	308	967	(659)	5,800	5%
920-03	ADMIN VACATION PAYOUT	0	631	883	(252)	5,300	12%
920-04	ADMIN CERTIFICATION PAY	0	0	0	0	0	0%
920-30	COMMISSIONERS SALARIES	896	2,304	5,000	(2,696)	30,000	8%
921-00	ADMINISTRATIVE SUPPLIES	1,073	2,400	3,667	(1,267)	22,000	11%
921-01	EMPLOYEE APPRECIATION	(28)	1,053	833	219	5,000	21%
921-02	ELECTION COSTS	0	(12,270)	0	(12,270)	0	0%
921-03	COMPUTER MAINTENANCE EXPENSE	7,480	24,057	11,667	12,390	70,000	34%
921-04	OFFICE FURNITURE & EQUIPMENT	412	412	2,500	(2,088)	15,000	3%
921-05	ADV/PROMOTION/PUBLIC EDUC	604	604	1,000	(396)	6,000	10%
921-06	ADMIN COMPUTER SOFTWARE MAINT	4,263	5,741	4,750	991	28,500	20%
921-10	ADMIN VEHICLE EXPENSE	46	92	167	(75)	1,000	9%
921-12	ADMIN CONF/TRAVEL/MILAGE/MEALS	145	1,947	2,000	(53)	12,000	16%
921-16	DUES CERTS & SUBSCRIPTIONS	870	3,044	5,667	(2,623)	34,000	9%
921-20	ADMIN TRAINING/SCHOOLING	0	0	0	0	0	0%
921-31	ADMIN SAFETY	55	55	333	(278)	2,000	3%
926-00	ADMIN L&I PR TAX	280	528	833	(306)	5,000	11%
926-10	ADMIN WA SL PR TAX	253	492	500	(8)	3,000	16%
926-30	ADMIN MEDICAL INSURANCE	12,727	23,091	27,800	(4,709)	166,800	14%
926-40	ADMIN PERS	5,819	11,167	11,867	(700)	71,200	16%
930-00	MISC GENERAL EXPENSE	0	0	83	(83)	500	0%
930-30	DIST TELEPHONE VBC	396	792	1,350	(558)	8,100	10%
930-34	ADMIN CELLULAR PHONE	93	185	200	(15)	1,200	15%
931-00	OFFICE RENT	0	0	0	0	0	0%
932-00	VBC FACILITY MAINTENANCE	6,542	6,722	4,500	2,222	27,000	25%
933-00	CASH OVER AND SHORT	0	0	0	0	0	0%
<b>Administration Expenses Total:</b>		<b>111,114</b>	<b>200,706</b>	<b>238,900</b>	<b>(38,194)</b>	<b>1,433,400</b>	<b>14%</b>
<b>Business Taxes &amp; Insurance</b>							
508-00	EXCISE TAX	25,930	55,875	66,667	(10,792)	400,000	14%
508-30	PROPERTY & DIKING TAX	15,903	15,919	5,500	10,419	33,000	48%
508-40	OPERATING LICENSES & PERMITS	6,037	6,331	8,333	(2,002)	50,000	13%
924-00	DIST PROPERTY INSURANCE	21,652	43,304	41,667	1,637	250,000	17%
<b>Taxes &amp; Insurance Total:</b>		<b>69,522</b>	<b>121,428</b>	<b>122,167</b>	<b>(738)</b>	<b>733,000</b>	<b>17%</b>
<b>Advisor Expenses</b>							
923-11	STATE AUDITOR	0	113	5,833	(5,720)	35,000	0%
923-12	CPA	0	0	11,667	(11,667)	70,000	0%
923-13	HUMAN RESOURCES	0	0	167	(167)	1,000	0%
923-14	FINANCIAL	0	0	0	0	0	0%
923-20	LEGAL	21,895	23,643	60,833	(37,191)	365,000	6%
923-30	ENGINEERS	473	473	3,333	(2,860)	20,000	2%
923-40	OUTSIDE HELP	319	1,101	167	935	1,000	110%
923-80	BOND ISSUANCE COST	1,500	1,500	250	1,250	1,500	100%
<b>Advisor Expenses Total:</b>		<b>24,186</b>	<b>26,830</b>	<b>82,250</b>	<b>(55,420)</b>	<b>493,500</b>	<b>5%</b>

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

Periods: January through February

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	1,347	2,678	2,983	(305)	17,900	15%
508-13	FIELD FICA PR TAX	5,762	11,453	13,317	(1,864)	79,900	14%
613-00	DIST MAINTENANCE OF LINES	0	0	1,333	(1,333)	8,000	0%
613-01	DIST - I & I	0	0	833	(833)	5,000	0%
613-02	DIST MANHOLE ADJUSTMENTS	0	0	1,667	(1,667)	10,000	0%
623-00	DIST UTILITIES OTHER LS	5,615	10,208	11,787	(1,579)	70,720	14%
623-01	DIST UTILITIES LS 5	479	879	1,240	(361)	7,441	12%
623-03	DIST UTILITIES LS 12	0	1,096	2,500	(1,404)	15,000	7%
623-04	CITY UTILITIES OTHER LS	808	2,161	2,480	(320)	14,882	15%
623-06	DIST UTILITIES LS 15	3,969	7,612	7,441	171	44,646	17%
623-07	CITY UTILITIES LS 1	2,201	3,750	3,101	649	18,604	20%
623-08	CITY UTILITIES LS 8	2,116	2,116	4,547	(2,431)	27,283	8%
623-09	DIST UTILITIES LS 17	929	1,911	2,253	(343)	13,520	14%
623-10	DIST UTILITIES FIELD MNT BLDG	1,671	3,552	2,600	952	15,600	23%
626-00	DIST OTHER LS MAINTENANCE	2,878	3,293	8,167	(4,874)	49,000	7%
626-01	DIST LS 5 MAINTENANCE	179	179	167	12	1,000	18%
626-02	DIST LS 12 MAINTENANCE	1,861	1,930	1,000	930	6,000	32%
626-03	DIST LS 15 MAINTENANCE	2,088	2,220	1,167	1,053	7,000	32%
626-04	CITY OTHER LS MAINTENANCE	0	679	2,500	(1,821)	15,000	5%
626-05	CITY LS 1 MAINTENANCE	1,754	1,754	917	837	5,500	32%
626-06	CITY LS 8 MAINTENANCE	75	75	833	(759)	5,000	1%
626-07	DIST LS 17 MAINTENANCE	0	0	333	(333)	2,000	0%
626-10	FIELD BLDG MAINTENANCE	1,263	1,426	1,300	126	7,800	18%
626-12	DECANT MAINTENANCE	327	517	83	434	500	103%
640-00	FIELD REGULAR SALARIES	83,187	165,580	193,833	(28,253)	1,163,000	14%
640-01	FIELD COMP TIME PAYOUT	6,800	14,747	19,200	(4,453)	115,200	13%
640-02	FIELD HOLIDAY PAYOUT	0	0	483	(483)	2,900	0%
640-03	FIELD VACATION PAYOUT	0	0	0	0	0	0%
640-04	FIELD CERTIFICATION PAY	2,300	4,600	4,700	(100)	28,200	16%
641-05	ODOR CONTROL	4,461	5,211	7,500	(2,289)	45,000	12%
643-00	MAINT/COLL TOOLS & SUPPLIES	1,355	2,557	5,500	(2,943)	33,000	8%
921-07	FIELD ADMIN SUPPLIES & EQUIP	290	451	917	(465)	5,500	8%
921-08	FIELD COMPUTER SOFTWARE MAINT	7,236	11,612	20,000	(8,388)	120,000	10%
921-09	FIELD VEHICLE EQUIPMENT	471	500	3,000	(2,500)	18,000	3%
921-11	FIELD VEHICLE EXPENSE	1,514	4,085	4,167	(82)	25,000	16%
921-13	FIELD CONF/TRAVEL/MILAGE/MEALS	622	622	3,500	(2,878)	21,000	3%
921-21	FIELD TRAINING/SCHOOLING	0	104	0	104	0	0%
921-30	FIELD SAFETY	1,055	1,634	11,667	(10,032)	70,000	2%
926-01	FIELD L&I PR TAX	1,221	2,389	5,467	(3,077)	32,800	7%
926-11	FIELD WA SL PR TAX	405	812	850	(38)	5,100	16%
926-31	FIELD MEDICAL INSURANCE	18,203	36,407	45,433	(9,027)	272,600	13%
926-42	FIELD PERS	9,459	18,955	18,483	472	110,900	17%
930-10	DIST TELEPHONE FIELD MNT BLDG	266	534	656	(122)	3,936	14%
930-38	FIELD CELLULAR PHONE	801	1,602	2,000	(398)	12,000	13%
931-10	FACILITY RENT PUD BUILDING	3,104	6,208	6,290	(82)	37,740	16%
<b>Field Maintenance &amp; Collections Total:</b>		<b>178,073</b>	<b>338,097</b>	<b>428,195</b>	<b>(90,098)</b>	<b>2,569,172</b>	<b>13%</b>

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

Periods: January through February

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	1,630	2,941	2,400	541	14,400	20%
508-15	PLANT FICA PR TAX	6,971	12,573	10,700	1,873	64,200	20%
623-02	UTILITIES OLD TREATMENT PLANT	0	0	0	0	0	0%
640-50	PLANT REGULAR SALARIES	87,521	159,277	147,333	11,944	884,000	18%
640-51	PLANT COMP TIME PAYOUT	10,060	18,543	15,483	3,060	92,900	20%
640-52	PLANT HOLIDAY PAYOUT	1,402	3,323	2,400	923	14,400	23%
640-53	PLANT VACATION PAYOUT	12,302	19,095	1,467	17,628	8,800	217%
640-54	PLANT CERTIFICATION PAY	1,150	2,550	3,200	(650)	19,200	13%
652-00	MAINTENANCE OLD PLANT	0	0	0	0	0	0%
801-01	PLANT ELECTRICITY	33,032	69,857	68,333	1,524	410,000	17%
801-02	PLANT NATURAL GAS	3,754	7,686	2,000	5,686	12,000	64%
801-03	PLANT WATER	197	402	500	(98)	3,000	13%
801-04	PLANT GARBAGE	612	1,099	1,050	49	6,300	17%
802-01	POLYMERS	11,031	11,031	21,667	(10,636)	130,000	8%
802-02	SODIUM HYDROXIDE	22,470	35,736	32,500	3,236	195,000	18%
802-03	SODIUM HYPOCHLORITE	0	0	4,167	(4,167)	25,000	0%
802-04	CITRIC ACID	0	0	1,167	(1,167)	7,000	0%
803-01	BIOSOLIDS HAULING/DISPOSAL	14,161	29,707	25,667	4,041	154,000	19%
803-02	BIOSOLIDS ANALYSIS	208	208	600	(392)	3,600	6%
804-01	MAJOR EQUIPMENT	1,518	1,518	16,667	(15,149)	100,000	2%
804-02	PLANT MAINT & OPER SUPPLIES	5,787	8,451	20,000	(11,549)	120,000	7%
805-02	PLANT TELEPHONE	482	557	1,125	(568)	6,750	8%
805-03	PLANT INTERNET	408	781	583	197	3,500	22%
805-04	PLANT TELEMETRY	302	613	667	(54)	4,000	15%
805-05	PLANT CELLULAR PHONE	363	727	1,833	(1,106)	11,000	7%
806-01	ER PORTAL SOFTWARE SUPPORT	3,156	8,159	32,500	(24,342)	195,000	4%
806-02	LEVERAGE SN SOFTWARE SUPPORT	0	0	0	0	0	0%
806-04	WIN 911 ALARM SOFTWARE SUPPORT	0	0	0	0	0	0%
806-05	RS VIEW HMI SOFTWARE SUPPORT	0	0	0	0	0	0%
806-06	ZENON 24/7 SOFTWARE SUPPORT	0	0	0	0	0	0%
807-01	MILLIPORE (LAB DI WTR SYSTEM)	2,799	2,906	833	2,073	5,000	58%
807-02	REAL CHEM (WTR HEATING SYSTEM)	0	0	0	0	0	0%
807-04	JANITORIAL	620	761	1,333	(572)	8,000	10%
807-05	OTHER SERVICES	260	1,437	10,833	(9,396)	65,000	2%
808-01	LABORATORY SUPPLIES	783	1,467	4,167	(2,700)	25,000	6%
808-02	LABORATORY QA/QC SAMPLES	0	0	267	(267)	1,600	0%
808-03	LABORATORY ACCREDITATION	0	0	433	(433)	2,600	0%
808-04	LABORATORY OUTSIDE ANALYSIS	160	160	6,167	(6,006)	37,000	0%
809-01	PLANT SAFETY	1,024	1,024	10,833	(9,810)	65,000	2%
809-02	PLANT CONF/TRAVEL/MILAGE/MEALS	0	25	1,000	(975)	6,000	0%
809-03	PLANT TRAINING & SCHOOLING	0	0	0	0	0	0%
809-04	PLANT OTHER ADMIN SUPPLIES	0	83	500	(417)	3,000	3%
809-05	PLANT VEHICLE EXPENSE	112	456	583	(127)	3,500	13%
926-02	PLANT L&I PR TAX	916	1,999	4,167	(2,167)	25,000	8%
926-12	PLANT WA SL PR TAX	494	891	683	208	4,100	22%
926-32	PLANT MEDICAL INSURANCE	15,748	31,496	35,517	(4,021)	213,100	15%
926-43	PLANT PERS	7,709	16,274	17,133	(859)	102,800	16%
<b>Plant Maintenance &amp; Operations Total:</b>		<b>249,141</b>	<b>453,813</b>	<b>508,458</b>	<b>(54,646)</b>	<b>3,050,750</b>	<b>15%</b>
<b>Other Rate Expenses</b>							
508-42	CITY OPERATING FEE	1,250	2,500	2,500	0	15,000	17%
<b>Other Rate Expenses Total:</b>		<b>1,250</b>	<b>2,500</b>	<b>2,500</b>	<b>0</b>	<b>15,000</b>	<b>17%</b>
<b>Grand Totals:</b>		<b>633,286</b>	<b>1,143,374</b>	<b>1,382,470</b>	<b>(239,097)</b>	<b>8,294,822</b>	<b>14%</b>

**CAPITAL PROJECT BUDGET TO ACTUAL SUMMARY**

**FUND 58**

**Through February**

Project	GL Acct	Budget	Project Transfers	Spent to Date	Remaining Funds	1,723,863.98	639,832.96
<b>24th St &amp; SR9 Sewer Crossing</b>	10700	457,911.25		91,157.77	366,753.48	366,753.48	
<b>LS 1C Electrical Update</b>	10700	38,310.00		1,356.18	36,953.82	36,953.82	
<b>LS 1C Design &amp; CM</b>	10700	176,530.00		21,404.83	155,125.17	155,125.17	
<b>LS 2C Design &amp; CM</b>	10700	415,580.00		101,642.13	313,937.87	313,937.87	
<b>LS 2C Force Main &amp; CM</b>	10700	345,030.00		93,349.18	251,680.82	251,680.82	
<b>Main &amp; 18th St Improvements/20th St NE Business Loop Design &amp; CM</b>	10700	143,860.00		80,511.37	63,348.63	63,348.63	
<b>LS 18 Pipe Repair</b>	10700	29,212.00		0.00	(8,852.98)	29,212.00	
<b>Permeate Piping</b>	10700	0.00		6,370.00	(6,370.00)	(6,370.00)	
<b>LS 4C &amp; 6C Predesign</b>	10700	30,000.00		28,904.87	1,095.13	1,095.13	
<b>LS 4C &amp; 6C Construction 5C Decommissioning</b>	10700	343,000.00		15,888.23	327,111.77	327,111.77	
<b>Lift Station 22 Odor Control</b>	10700	144,394.31		138,879.36	5,514.95	5,514.95	
<b>SR204 SR9 Intersection</b>	10700	<b>56,518.19</b>		60,369.04	(3,850.85)	(3,850.85)	
<b>City of Lake Stevens Downtown Plan - Pre Design of LS 2C</b>	10711	40,000.00		26,773.39	13,226.61	13,226.61	
<b>Vehicles</b>	10712	170,000.00		71,279.50	98,720.50	98,720.50	
<b>2022 Comp Plan</b>	10721	344,843.00		313,778.22	31,064.78	31,064.78	
<b>CWIP VBC Second Floor Building Improvements</b>	10800	90,170.00		11,765.72	78,404.28	78,404.28	
		<u>2,825,358.75</u>	0.00	<u>1,063,429.79</u>	<u><b>1,723,863.98</b></u>	1,761,928.96	