



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

MARCH 2022

Draft

Monthly Financial Statements

CONTENTS

FINANCIAL STATEMENTS:	<u>Page</u>
Cash/Investment Balance Report As of March 31, 2022	1
Statement of Monthly Operations 7 Months Ended March 31, 2022	2 - 3
Comparative Statements of Operations 3 Months Ended March 31, 2022	4 - 5
Cost Per Equivalent Residential Unit 3 Months Ended March 31, 2022	6 - 7
Maintenance & Operations Budget Summary	8
Maintenance & Operations Current Year Over (Under) Budget 3 Months Ended March 31, 2022	9 – 11
Fund 58 Capital Projects - Expenses to Date Summary	12

Cash/Investment Balance Report as of:

3/31/2022

Cash/Investments to pay for Maintenance & Operations

GL Acct	Title	Amount	Description
131-10/136-10	MAINTENANCE FUND	1,234,772.06	Maintenance
131-00	Cash in Columbia Bank	410,695.58	Columbia Bank
131-01	Cash in Whidbey Island	428,988.60	Heritage Bank
131-02	Cash in Xpress Bill Pay	90,200.69	Xpress Deposit Account
	PETTY CASH ACCOUNTS	6,155.22	Petty Cash Checking, Cash & Front Desk Cash Boxes
TOTAL M&O CASH/INVESTMENTS		2,170,812.15	

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	1,892,496.83	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	135,207.75	City Bond P&I Payments
131-31/136-31	PWTF DEBT SERVICE	1,936,496.84	PWTF P&I Payments
TOTAL DEBT CASH/INVESTMENTS		4,739,844.27	

Cash/Investments to pay for Capital Projects

GL Acct	Title	Amount	Description
131-29/136-29	CAPITAL EXPENSE	4,428,224.25	Current Capital Expenditure Fund
<u>Use by resolution only</u>			
131-16/136-16	CAPITAL IMPROVEMENTS	13,285,823.38	Future Capital Improvement Fund
TOTAL CAPITAL CASH/INVESTMENTS		17,714,047.63	

Restricted Cash/Investments

GL Acct	Title	Amount	Description
<u>Restricted for Debt Payments</u>			
131-44/136-44	RATE STBLZN CNTY POOL	-	County Pool - Rate Stabilization
<u>Restricted per Bond / Loan Documents</u>			
131-46/136-46	SRF RESERVE CNTY POOL	3,200,897.84	County Pool - SRF Rerserves
<u>Restricted Other Cash</u>			
	ESCROW TYPE ACCOUNTS	33,652.58	AP, Snohomish County, Masters Touch, Aflac Medical Reimbursement
TOTAL RESTRICTED CASH/INVESTMENTS		3,234,550.42	

GRAND TOTAL CASH/INVESTMENTS **27,859,254.47**

TOTAL FEBRUARY CASH/INV BALANCE	27,859,254.47
TOTAL MARCH CASH/INV BALANCE	27,121,593.75
MONTHLY INCREASE/(DECREASE)	737,660.72

LAKE STEVENS SEWER DISTRICT
STATEMENT OF MONTHLY OPERATIONS - 7 MONTHS ENDED MARCH 31, 2022

	SEPT	OCT	NOV	DEC	JAN	FEB	MAR
OPERATING REVENUE							
RESIDENTIAL SERVICE	1,155,694	1,156,468	1,158,618	1,159,736	1,162,660	1,163,778	1,168,594
COMMERCIAL SERVICE	75,110	72,261	53,882	64,702	57,030	67,621	54,565
SCHOOLS	5,626	11,252	9,787	11,583	11,659	25,397	18,449
	<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>	<u>1,241,608</u>
PERMIT FEES	2,625	5,875	8,000	5,300	7,875	9,250	1,375
OTHER SEWER REVENUE	19,701	19,862	19,293	18,660	20,510	24,292	57,972
TOTAL OPERATING REVENUE	<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>1,290,337</u>	<u>1,300,955</u>
OPERATING EXPENSES							
PLANT OPERATIONS EXPENSE	75,880	107,648	114,051	178,572	81,865	102,506	110,997
PLANT SALARIES, BENEFITS & PR TAXES	98,192	101,898	107,552	110,965	123,058	145,903	102,468
MAINTENANCE & COLLECTIONS EXPENSE	24,659	25,402	65,649	35,407	13,469	28,914	50,373
MAINTENANCE & COLLECTIONS UTILITIES	10,294	12,633	14,304	19,998	15,495	17,788	19,094
MAINTENANCE SALARIES, BENEFITS & PR TAXES	124,621	124,718	124,217	124,156	128,936	128,686	128,086
ADMINISTRATIVE EXPENSE	19,913	16,052	17,096	64,215	11,941	21,438	13,594
ADMINISTRATIVE SALARIES, BENEFITS & PR TAXES	80,486	81,246	81,582	68,682	73,090	80,431	78,408
COMMISSIONERS' SALARIES	1,280	1,664	1,920	2,048	1,408	896	1,920
CUSTOMER RECORDS & COLLECTION	7,439	7,726	2,117	13,189	2,911	7,652	7,775
CONF, TRVL, MILEAGE, MEALS & VEHICLE EXP	2,639	1,154	3,548	8,617	4,788	2,438	3,848
TRAINING & SCHOOLING	1,659	413	65	75	104	0	0
BUSINESS TAXES & INSURANCE	56,213	48,454	62,715	76,299	51,906	69,522	48,314
ENGINEERING	962	387	122	2,148	0	473	1,953
LEGAL	79,632	16,965	27,492	32,987	1,748	21,895	2,702
BOND ISSUANCE COST	0	0	0	0	0	1,500	0
STATE AUDITOR	2,313	11,225	4,515	2,887	113	0	0
CPA	0	0	0	0	0	0	0
HUMAN RESOURCES	0	11	0	0	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
TOTAL OPERATING EXPENSE	<u>587,432</u>	<u>558,846</u>	<u>628,196</u>	<u>741,496</u>	<u>512,082</u>	<u>631,291</u>	<u>570,795</u>
OPERATING INCOME	<u>671,325</u>	<u>706,872</u>	<u>621,385</u>	<u>518,485</u>	<u>747,651</u>	<u>659,046</u>	<u>730,160</u>
OTHER REVENUE							
INTEREST ON ASSESSMENTS	0	0	(59)	0	0	0	0
INTEREST ON INVESTMENTS, NET OF INVESTMENT FEES	7,538	7,432	7,205	7,237	7,200	6,995	9,362
CONTRIBUTED CAPITAL-CONN FEES	470,491	31,200	197,600	1,045,600	288,912	31,200	41,600
CONTRIBUTED CAPITAL-SWI BASIN CHARGE	175,450	0	1,595	145,145	0	1,595	1,595
CONTRIBUTED CAPITAL-CALLOW RD BASIN CHARGE	4,902	593	1,185	0	0	0	0
CONTRIBUTED CAPITAL-OTHER	0	0	212	312,456	0	0	0
NET RENTAL INCOME (LOSS)	2,519	2,722	2,643	2,283	2,988	2,748	2,745
OTHER INTEREST INCOME	84	73	68	71	71	65	72
GAIN ON SALE OF FIXED ASSET	(1,753)	0	0	0	0	0	0
TOTAL OTHER REVENUE	<u>659,231</u>	<u>42,019</u>	<u>210,450</u>	<u>1,512,792</u>	<u>299,172</u>	<u>42,603</u>	<u>55,374</u>
OTHER DEDUCTIONS							
INTEREST EXPENSE	152,345	152,345	147,428	144,440	144,440	144,236	144,236
FOG GRANT EXPENSE	4,151	210	2,834	150	0	0	0
TOTAL OTHER DEDUCTIONS	<u>156,496</u>	<u>152,555</u>	<u>150,262</u>	<u>144,590</u>	<u>144,440</u>	<u>144,236</u>	<u>144,236</u>
NET INCOME BEFORE NON CASH TRANSACTIONS	<u>1,174,060</u>	<u>596,336</u>	<u>681,573</u>	<u>1,886,687</u>	<u>902,383</u>	<u>557,413</u>	<u>641,298</u>
NON CASH REVENUE AND (EXPENSE)							
CONTRIBUTED CAPITAL-DONATED (REV)	2,777,148	0	152,939	277,737	314,133	0	0
DEPRECIATION & AMORTIZATION (EXP)	(531,598)	(531,598)	(531,598)	(536,479)	(543,368)	(543,368)	(543,368)
TOTAL NON CASH REVENUE AND (EXPENSE)	<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>	<u>(543,368)</u>
NET INCOME	<u>3,419,610</u>	<u>64,738</u>	<u>302,914</u>	<u>1,627,945</u>	<u>673,147</u>	<u>14,046</u>	<u>97,930</u>

**LAKE STEVENS SEWER DISTRICT
STATEMENT OF MONTHLY OPERATIONS - 7 MONTHS ENDED MARCH 31, 2022**

	SEPT	OCT	NOV	DEC	JAN	FEB	MAR
OTHER SEWER REVENUE							
FORFEITURE DISC & PENALTIES	13,951	12,389	12,946	14,033	14,670	16,206	15,895
INTEREST CHARGES	1,526	1,508	1,491	1,568	1,620	1,649	1,477
FOG PROGRAM FEE	0	0	0	100	400	3,400	38,525
DEVELOPER ADMIN CHARGES	3,474	5,914	2,349	2,958	3,493	3,016	2,055
OTHER MISC REVENUES	750	50	2,507	0	327	20	20
	19,701	19,862	19,293	18,660	20,510	24,292	57,972
PLANT OPERATIONS EXPENSES							
UTILITIES	34,428	33,254	36,852	69,558	41,450	37,595	36,798
CHEMICALS	7,968	40,231	36,196	54,963	13,266	33,501	33,277
BIOSOLIDS	12,373	9,831	11,733	13,519	15,546	14,369	15,163
EQUIPMENT & SUPPLIES	6,602	8,593	25,845	18,923	2,664	7,305	4,369
TELECOMMUNICATIONS	1,352	8,501	1,406	1,578	1,123	1,555	1,051
SOFTWARE SUPPORT	0	0	0	0	5,003	3,156	13,030
FACILITY SERVICES	5,176	2,171	0	11,029	2,046	3,059	3,084
LABORATORY	6,691	4,109	1,568	5,837	684	943	3,611
MISCELLANEOUS	1,290	959	450	3,165	83	1,024	614
	75,880	107,648	114,051	178,572	81,865	102,506	110,997
PLANT SALARIES, BENEFITS & PR TAXES							
PLANT SALARIES	68,654	71,340	75,809	78,678	90,352	112,435	73,383
PLANT BENEFITS	22,437	22,547	24,045	23,809	24,313	23,457	22,192
PLANT PR TAXES	7,101	8,010	7,697	8,478	8,393	10,011	6,893
	98,192	101,898	107,552	110,965	123,058	145,903	102,468
MAINTENANCE & COLLECTIONS EXPENSE							
MAINTENANCE OF LINES	0	0	180	0	0	0	49
DISTRICT LIFT STATION MAINTENANCE	2,999	7,259	36,133	11,801	615	7,007	8,945
CITY LIFT STATION MAINTENANCE	4,645	5,589	11,988	85	679	1,829	6,884
FIELD BLDG MAINTENANCE	3,462	325	439	2,742	875	1,003	1,461
DECANT FACILITY MAINTENANCE	0	0	27	0	190	327	0
SOFTWARE MAINT & LIFT STATION TELEMTRY	3,676	3,633	5,106	5,757	4,376	7,236	7,236
TELECOMMUNICATIONS	1,029	1,090	1,325	1,069	1,069	1,067	1,077
CHEMICALS & ODOR CONTROL	3,157	2,216	2,663	8,511	750	4,461	3,987
SYSTEM EXPENSE	1,625	1,544	729	1,727	1,231	1,826	17,499
SAFETY	960	642	3,954	611	579	1,055	132
FIELD BLDG RENT	3,104	3,104	3,104	3,104	3,104	3,104	3,104
	24,659	25,402	65,649	35,407	13,469	28,914	50,373
MAINTENANCE & COLLECTIONS SALARIES, BENEFITS & PR TAXES							
MAINTENANCE & COLLECTIONS SALARIES	87,924	87,289	87,715	87,970	92,639	92,287	90,824
MAINTENANCE & COLLECTIONS BENEFITS	27,865	27,806	27,812	27,217	27,699	27,663	28,574
MAINTENANCE & COLLECTIONS PR TAXES	8,832	9,624	8,690	8,969	8,598	8,736	8,688
	124,621	124,718	124,217	124,156	128,936	128,686	128,086
ADMINISTRATIVE EXPENSE							
OFFICE SUPPLIES & MAINTENANCE	19,008	15,279	15,260	42,552	8,199	19,503	11,874
DUES, CERTS & SUBSCRIPTIONS	0	0	930	20,593	2,174	870	1,173
TELECOMMUNICATIONS	462	461	462	462	489	489	489
ADVERTISING, PROMO & PUBLIC EDUCATION	443	311	0	491	1,080	577	59
	19,913	16,052	16,652	64,098	11,941	21,438	13,594
ADMINISTRATIVE SALARIES, BENEFITS & PR TAXES							
ADMINISTRATIVE SALARIES	57,730	58,215	60,281	49,135	52,802	56,989	55,011
ADMINISTRATIVE BENEFITS	17,823	17,911	16,187	15,390	15,712	18,546	18,411
ADMINISTRATIVE PR TAXES	4,934	5,121	5,113	4,156	4,576	4,896	4,986
	80,486	81,246	81,582	68,682	73,090	80,431	78,408
BUSINESS TAXES & INSURANCE							
EXCISE TAX	35,660	25,104	27,461	50,328	29,945	25,930	26,662
PROPERTY/DIKING TAX & FIRE DISTRICT FEE	0	2,628	0	3,681	16	15,903	0
OPERATING LICENSES & PERMITS	0	0	14,702	1,738	294	6,037	0
PROPERTY INSURANCE	20,552	20,722	20,552	20,552	21,652	21,652	21,652
	56,213	48,454	62,715	76,299	51,906	69,522	48,314

**LAKE STEVENS SEWER DISTRICT
COMPARATIVE STATEMENTS OF OPERATIONS - 3 MONTHS ENDED MARCH 31, 2022**

	CURRENT MONTH	SAME MO LAST YR	INCREASE (DECREASE)	CURRENT Y-T-D	LAST Y-T-D	INCREASE (DECREASE)	YTD % INCR/(DECR)
OPERATING REVENUE							
RESIDENTIAL SERVICE	1,168,594	1,127,881	40,712	3,495,031	3,373,393	121,638	3.61%
COMMERCIAL SERVICE	54,565	59,348	(4,783)	179,216	186,973	(7,757)	(4.15%)
SCHOOLS	18,449	4,108	14,341	55,506	12,245	43,260	353.28%
	<u>1,241,608</u>	<u>1,191,337</u>	<u>50,271</u>	<u>3,729,753</u>	<u>3,572,612</u>	<u>157,141</u>	<u>4.40%</u>
PERMIT FEES	1,375	19,925	(18,550)	18,500	43,350	(24,850)	(57.32%)
OTHER SEWER REVENUE	57,972	21,940	36,032	102,773	63,008	39,765	63.11%
TOTAL OPERATING REVENUE	<u>1,300,955</u>	<u>1,233,202</u>	<u>67,753</u>	<u>3,851,026</u>	<u>3,678,970</u>	<u>172,056</u>	<u>4.68%</u>
OPERATING EXPENSES							
PLANT OPERATIONS EXPENSE	110,997	112,292	(1,295)	295,367	319,269	(23,902)	(7.49%)
PLANT SALARIES & BENEFITS & PR TAXES	102,468	92,948	9,519	371,429	312,362	59,067	18.91%
MAINT & COLLECTIONS EXPENSE	50,373	26,761	23,612	92,755	65,129	27,627	42.42%
MAINT & COLLECTIONS UTILITIES	19,094	17,140	1,955	52,377	55,398	(3,021)	(5.45%)
MAINT SALARIES & BENEFITS & PR TAXES	128,086	120,045	8,041	385,707	366,975	18,732	5.10%
ADMIN EXPENSE	13,594	19,231	(5,637)	46,974	61,823	(14,849)	(24.02%)
ADMIN SALARIES & BENEFITS & PR TAXES	78,408	81,919	(3,510)	231,930	251,372	(19,442)	(7.73%)
COMMISSIONERS' SALARIES	1,920	1,536	384	4,224	6,528	(2,304)	(35.29%)
CUSTOMER RECORDS & COLLECTION	7,775	7,095	680	18,339	22,672	(4,333)	(19.11%)
CONF, TRVL, MILEAGE, MEALS & VEHICLE EXP	3,848	1,450	2,398	11,074	4,464	6,610	148.06%
TRAINING & SCHOOLING	0	1,715	(1,715)	104	2,336	(2,232)	(95.55%)
BUSINESS TAXES & INSURANCE	48,314	71,111	(22,797)	169,743	192,513	(22,771)	(11.83%)
ENGINEERING	1,953	1,992	(38)	2,426	3,514	(1,088)	(30.96%)
LEGAL	2,702	22,371	(19,669)	26,345	40,656	(14,311)	(35.20%)
BOND ISSUANCE COST	0	0	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	11	0	11	11	245	(234)	(95.51%)
FINANCIAL	0	0	0	0	0	0	0.00%
CITY OPERATING FEE	1,250	1,250	0	3,750	3,750	0	0.00%
TOTAL OPERATING EXPENSE	<u>570,795</u>	<u>578,856</u>	<u>(8,061)</u>	<u>1,714,169</u>	<u>1,719,642</u>	<u>(5,473)</u>	<u>(0.32%)</u>
OPERATING INCOME	<u>730,160</u>	<u>654,346</u>	<u>75,814</u>	<u>2,136,857</u>	<u>1,959,327</u>	<u>177,529</u>	<u>9.06%</u>
OTHER REVENUE							
INTEREST ON ASSESSMENTS	0	0	0	0	457	(457)	(100.00%)
INTEREST ON INVESTMENTS, NET OF INVESTMENT FEES	9,362	10,603	(1,241)	23,557	39,575	(16,018)	(40.47%)
CONTRIBUTED CAP-CONN FEES	41,600	20,800	20,800	361,712	2,158,936	(1,797,224)	(83.25%)
CONTRIBUTED CAP-SWI BASIN CHARGE	1,595	0	1,595	3,190	319,941	(316,751)	(99.00%)
CONTRIBUTED CAP-CALLOW RD BASIN CHARGE	0	0	0	0	0	0	0.00%
CONTRIBUTED CAPTIAL-OTHER	0	0	0	0	0	0	0.00%
NET RENTAL INCOME (LOSS)	2,745	2,696	49	8,481	7,424	1,057	14.23%
OTHER INTEREST INCOME	72	101	(29)	209	295	(86)	(29.22%)
GAIN ON SALE OF FIXED ASSET	0	0	0	0	0	0	0.00%
TOTAL OTHER REVENUE	<u>55,374</u>	<u>34,200</u>	<u>21,174</u>	<u>397,149</u>	<u>2,526,628</u>	<u>(2,129,479)</u>	<u>(84.28%)</u>
OTHER DEDUCTIONS							
INTEREST EXPENSE	144,236	155,931	(11,695)	432,912	485,198	(52,286)	(10.78%)
FOG GRANT EXPENSE	0	1,390	(1,390)	0	1,390	(1,390)	(100.00%)
TOTAL OTHER DEDUCTIONS	<u>144,236</u>	<u>157,321</u>	<u>(13,085)</u>	<u>432,912</u>	<u>486,587</u>	<u>(53,676)</u>	<u>(11.03%)</u>
NET INCOME BEFORE NON CASH TRANSACTIONS	<u>641,298</u>	<u>531,225</u>	<u>110,073</u>	<u>2,101,094</u>	<u>3,999,368</u>	<u>(1,898,274)</u>	<u>(47.46%)</u>
NON CASH REVENUE AND (EXPENSE)							
CONTRIBUTED CAPITAL-DONATED (REV)	0	435,101	(435,101)	314,133	589,652	(275,519)	(46.73%)
DEPRECIATION & AMORTIZATION (EXP)	(543,368)	(534,286)	(9,082)	(1,630,103)	(1,602,858)	(27,245)	1.70%
TOTAL NON CASH REVENUE AND (EXPENSE)	<u>(543,368)</u>	<u>(99,186)</u>	<u>(444,182)</u>	<u>(1,315,971)</u>	<u>(1,013,206)</u>	<u>(302,764)</u>	<u>29.88%</u>
NET INCOME	<u>97,930</u>	<u>432,040</u>	<u>(334,109)</u>	<u>785,123</u>	<u>2,986,162</u>	<u>(2,201,038)</u>	<u>(73.71%)</u>

**LAKE STEVENS SEWER DISTRICT
COMPARATIVE STATEMENTS OF OPERATIONS - 3 MONTHS ENDED MARCH 31, 2022**

	CURRENT MONTH	SAME MO LAST YR	INCREASE (DECREASE)	CURRENT Y-T-D	LAST Y-T-D	INCREASE (DECREASE)	YTD % INCR/(DECR)
OTHER SEWER REVENUE							
FORFEITURE DISC & PENALTIES	15,895	15,260	635	46,771	44,264	2,508	5.66%
INTEREST CHARGES	1,477	1,769	(291)	4,746	5,139	(393)	(7.65%)
FOG PROGRAM FEE	38,525	0	38,525	42,325	(150)	42,475	(28316.67%)
DEVELOPER ADMIN CHARGES	2,055	4,508	(2,453)	8,564	12,225	(3,660)	(29.94%)
OTHER MISC REVENUES	20	403	(383)	367	1,531	(1,164)	(76.05%)
	<u>57,972</u>	<u>21,940</u>	<u>36,032</u>	<u>102,773</u>	<u>63,008</u>	<u>39,765</u>	<u>63.11%</u>
PLANT OPERATIONS EXPENSES							
UTILITIES	36,798	37,566	(768)	115,842	113,492	2,350	2.07%
CHEMICALS	33,277	27,671	5,606	80,044	72,185	7,859	10.89%
BIOSOLIDS	15,163	10,126	5,037	45,079	36,053	9,026	25.03%
EQUIPMENT & SUPPLIES	4,369	5,665	(1,296)	14,338	37,491	(23,153)	(61.76%)
TELECOMMUNICATIONS	1,051	1,499	(449)	3,728	6,817	(3,089)	(45.31%)
SOFTWARE SUPPORT	13,030	0	13,030	21,188	1,260	19,928	1581.61%
FACILITY SERVICES	3,084	14,439	(11,355)	8,189	31,093	(22,904)	(73.66%)
LABORATORY	3,611	11,422	(7,810)	5,239	13,936	(8,697)	(62.41%)
MISCELLANEOUS	614	3,904	(3,290)	1,721	6,941	(5,221)	(75.21%)
	<u>110,997</u>	<u>112,292</u>	<u>(1,295)</u>	<u>295,367</u>	<u>319,269</u>	<u>(23,902)</u>	<u>(7.49%)</u>
PLANT SALARIES, BENEFITS & PR TAXES							
PLANT SALARIES	73,383	64,716	8,668	276,171	221,414	54,757	24.73%
PLANT BENFITS	22,192	21,914	277	69,961	69,511	450	0.65%
PLANT PR TAXES	6,893	6,319	574	25,297	21,437	3,860	18.01%
	<u>102,468</u>	<u>92,948</u>	<u>9,519</u>	<u>371,429</u>	<u>312,362</u>	<u>59,067</u>	<u>18.91%</u>
MAINTENANCE & COLLECTIONS EXPENSES							
MAINTENANCE OF LINES	49	1,955	(1,906)	49	2,363	(2,314)	(97.92%)
DISTRICT LIFT STATION MAINTENANCE	8,945	755	8,190	16,567	14,537	2,030	13.97%
CITY LIFT STATION MAINTENANCE	6,884	478	6,406	9,392	1,151	8,240	715.88%
FIELD BLDG MAINTENANCE	1,461	295	1,166	3,338	1,113	2,226	200.02%
DECANT FACILITY MAINTENANCE	0	0	0	517	0	517	0.00%
SOFTWARE MAINT & LIFT STATION TELEMTRY	7,236	12,079	(4,842)	18,848	14,119	4,730	33.50%
TELECOMMUNICATIONS	1,077	1,065	12	3,213	3,182	30	0.95%
CHEMICALS & ODOR CONTROL	3,987	3,963	24	9,197	11,170	(1,973)	(17.66%)
SYSTEM EXPENSE	17,499	830	16,668	20,556	3,521	17,035	483.77%
SAFETY	132	2,238	(2,105)	1,767	4,609	(2,842)	(61.67%)
FIELD BLDG RENT	3,104	3,104	0	9,312	9,364	(52)	(0.56%)
	<u>50,373</u>	<u>26,761</u>	<u>23,612</u>	<u>92,755</u>	<u>65,129</u>	<u>27,627</u>	<u>42.42%</u>
MAINTENANCE & COLLECTIONS SALARIES, BENEFITS & PR TAXES							
MAINTENANCE & COLLECTIONS SALARIES	90,824	82,313	8,512	275,751	256,958	18,793	7.31%
MAINTENANCE & COLLECTIONS BENFITS	28,574	29,509	(935)	83,936	84,873	(938)	(1.10%)
MAINTENANCE & COLLECTIONS PR TAXES	8,688	8,223	465	26,021	25,144	877	3.49%
	<u>128,086</u>	<u>120,045</u>	<u>8,041</u>	<u>385,707</u>	<u>366,975</u>	<u>18,732</u>	<u>5.10%</u>
ADMINISTRATIVE EXPENSE							
OFFICE SUPPLIES & MAINTENANCE	11,874	18,468	(6,595)	39,576	56,826	(17,250)	(30.36%)
DUES, CERTS & SUBSCRIPTIONS	1,173	190	983	4,217	2,448	1,769	72.28%
TELECOMMUNICATIONS	489	419	70	1,466	1,271	195	15.35%
ADVERTISING, PROMO & PUBLIC EDUCATION	59	154	(95)	1,716	1,279	437	34.21%
	<u>13,594</u>	<u>19,231</u>	<u>(5,637)</u>	<u>46,974</u>	<u>61,823</u>	<u>(14,849)</u>	<u>(24.02%)</u>
ADMINISTRATIVE SALARIES, BENEFITS & PR TAXES							
ADMINISTRATIVE SALARIES	55,011	60,191	(5,180)	164,802	180,274	(15,472)	(8.58%)
ADMINISTRATIVE BENFITS	18,411	16,900	1,511	52,669	56,111	(3,442)	(6.13%)
ADMINISTRATIVE PR TAXES	4,986	4,828	158	14,459	14,987	(528)	(3.52%)
	<u>78,408</u>	<u>81,919</u>	<u>(3,510)</u>	<u>231,930</u>	<u>251,372</u>	<u>(19,442)</u>	<u>(7.73%)</u>
BUSINESS TAXES & INSURANCE							
EXCISE TAX	26,662	25,535	1,127	82,537	111,909	(29,372)	(26.25%)
PROPERTY/DIKING TAX & FIRE DISTRICT FEE	0	15,420	(15,420)	15,919	15,440	479	3.10%
OPERATING LICENSES & PERMITS	0	14,414	(14,414)	6,331	17,574	(11,243)	(63.97%)
PROPERTY INSURANCE	21,652	15,742	5,910	64,955	47,591	17,365	36.49%
	<u>48,314</u>	<u>71,111</u>	<u>(22,797)</u>	<u>169,743</u>	<u>192,513</u>	<u>(22,771)</u>	<u>(11.83%)</u>

**LAKE STEVENS SEWER DISTRICT
COST PER EQUIVALENT RESIDENTIAL UNIT - 3 MONTHS ENDED MARCH 31, 2022**

	<u>CURRENT MONTH</u>	<u>PER CUSTOMER</u>	<u>CURRENT Y-T-D</u>	<u>PER CUSTOMER</u>
CUSTOMER EQUIVALENT (ERU)		14,437		43,369
OPERATING REVENUE				
RESIDENTIAL SERVICE	1,168,594	13,588	3,495,031	40,640
COMMERCIAL SERVICE	54,565	634	179,216	2,084
SCHOOLS	18,449	215	55,506	645
	<u>1,241,608</u>	<u>14,437</u>	<u>3,729,753</u>	<u>43,369</u>
PERMIT FEES	1,375	0.10	18,500	0.43
OTHER SEWER REVENUE	57,972	4.02	102,773	2.37
TOTAL OPERATING REVENUE	<u>1,300,955</u>	<u>90.11</u>	<u>3,851,026</u>	<u>88.80</u>
OPERATING EXPENSES				
PLANT OPERATIONS EXPENSE	110,997	7.69	295,367	6.81
PLANT SALARIES, BENEFITS & PR TAXES	102,468	7.10	371,429	8.56
MAINTENANCE & COLLECTIONS EXPENSE	50,373	3.49	92,755	2.14
MAINTENANCE & COLLECTIONS UTILITIES	19,094	1.32	52,377	1.21
MAINTENANCE SALARIES, BENEFITS & PR TAXES	128,086	8.87	385,707	8.89
ADMINISTRATIVE EXPENSE	13,594	0.94	46,974	1.08
ADMINISTRATIVE SALARIES, BENEFITS & PR TAXES	78,408	5.43	231,930	5.35
COMMISSIONERS' SALARIES	1,920	0.13	4,224	0.10
CUSTOMER RECORDS & COLLECTION	7,775	0.54	18,339	0.42
CONF, TRVL, MILEAGE, MEALS & VEHICLE EXP	3,848	0.27	11,074	0.26
TRAINING & SCHOOLING	0	0.00	104	0.00
BUSINESS TAXES & INSURANCE	48,314	3.35	169,743	3.91
ENGINEERING	1,953	0.14	2,426	0.06
LEGAL	2,702	0.19	26,345	0.61
BOND ISSUANCE COST	0	0.00	1,500	0.03
STATE AUDITOR	0	0.00	113	0.00
CPA	0	0.00	0	0.00
HUMAN RESOURCES	11	0.00	11	0.00
FINANCIAL	0	0.00	0	0.00
CITY OPERATING FEE	1,250	0.09	3,750	0.09
TOTAL OPERATING EXPENSE	<u>570,795</u>	<u>39.54</u>	<u>1,714,169</u>	<u>39.53</u>
OPERATING INCOME	<u>730,160</u>	<u>50.57</u>	<u>2,136,857</u>	<u>49.27</u>
OTHER REVENUE				
INTEREST ON ASSESSMENTS	0	0.00	0	0.00
INTEREST ON INVESTMENTS, NET OF INVESTMENT FEES	9,362	0.65	23,557	0.54
CONTRIBUTED CAPITAL-CONN FEES	41,600	2.88	361,712	8.34
CONTRIBUTED CAPITAL-SWI BASIN CHARGE	1,595	0.11	3,190	0.07
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)	2,745	0.19	8,481	0.20
OTHER INTEREST INCOME	72	0.01	209	0.00
GAIN ON SALE OF FIXED ASSET	0	0.00	0	0.00
TOTAL OTHER REVENUE	<u>55,374</u>	<u>3.84</u>	<u>397,149</u>	<u>9.16</u>
OTHER DEDUCTIONS				
INTEREST EXPENSE	144,236	9.99	432,912	9.98
FOG GRANT EXPENSE	0	0.00	0	0.00
TOTAL OTHER DEDUCTIONS	<u>144,236</u>	<u>9.99</u>	<u>432,912</u>	<u>9.98</u>
NET INCOME BEFORE NON CASH TRANSACTIONS	<u>641,298</u>	<u>44.42</u>	<u>2,101,094</u>	<u>48.45</u>
NON CASH REVENUE AND EXPENSE				
CONTRIBUTED CAPITAL-DONATED (REV)	0	0.00	314,133	7.24
DEPRECIATION & AMORTIZATION (EXP)	(543,368)	(37.64)	(1,630,103)	(37.59)
TOTAL NON CASH REVENUE AND EXPENSE	<u>(543,368)</u>	<u>(37.64)</u>	<u>(1,315,971)</u>	<u>(30.34)</u>
NET INCOME	<u>97,930</u>	<u>6.78</u>	<u>785,123</u>	<u>18.10</u>
AVERAGE MONTHLY PRINCIPLE PAYMENT	<u>471,967</u>	<u>32.69</u>	<u>1,415,900</u>	<u>32.65</u>
TOTAL OPERATING EXP + OTHER DEDUCTIONS + AVERAGE MONTHLY PRINCIPLE PAYMENT	<u>1,186,998</u>	<u>82.22</u>	<u>3,562,981</u>	<u>82.15</u>

**LAKE STEVENS SEWER DISTRICT
COST PER EQUIVALENT RESIDENTIAL UNIT - 3 MONTHS ENDED MARCH 31, 2022**

	CURRENT MONTH	PER CUSTOMER	CURRENT Y-T-D	PER CUSTOMER
OTHER SEWER REVENUE				
FORFEITURE DISC & PENALTIES	15,895	1.10	46,771	1.08
INTEREST CHARGES	1,477	0.10	4,746	0.11
FOG PROGRAM FEE	38,525	2.67	42,325	0.98
DEVELOPER ADMIN CHARGES	2,055	0.14	8,564	0.20
OTHER MISC REVENUES	20	0.00	367	0.01
	<u>57,972</u>	<u>4.02</u>	<u>102,773</u>	<u>2.37</u>
PLANT OPERATIONS EXPENSE				
UTILITIES	36,798	2.55	115,842	2.67
CHEMICALS	33,277	2.30	80,044	1.85
BIOSOLIDS	15,163	1.05	45,079	1.04
EQUIPMENT & SUPPLIES	4,369	0.30	14,338	0.33
TELECOMMUNICATIONS	1,051	0.07	3,728	0.09
SOFTWARE SUPPORT	13,030	0.90	21,188	0.49
FACILITY SERVICES	3,084	0.21	8,189	0.19
LABORATORY	3,611	0.25	5,239	0.12
MISCELLANEOUS	614	0.04	1,721	0.04
	<u>110,997</u>	<u>7.69</u>	<u>295,367</u>	<u>6.81</u>
PLANT SALARIES, BENEFITS & PR TAXES				
PLANT SALARIES	73,383	5.08	276,171	6.37
PLANT BENFITS	22,192	1.54	69,961	1.61
PLANT PR TAXES	6,893	0.48	25,297	0.58
	<u>102,468</u>	<u>7.10</u>	<u>371,429</u>	<u>8.56</u>
MAINTENANCE & COLLECTIONS EXPENSE				
MAINTENANCE OF LINES	49	0.00	49	0.00
DISTRICT LIFT STATION MAINTENANCE	8,945	0.62	16,567	0.38
CITY LIFT STATION MAINTENANCE	6,884	0.48	9,392	0.22
FIELD BLDG MAINTENANCE	1,461	0.10	3,338	0.08
DECANT FACILITY MAINTENANCE	0	0.00	517	0.01
SOFTWARE MAINT & LIFT STATION TELEMETRY	7,236	0.50	18,848	0.43
TELECOMMUNICATIONS	1,077	0.07	3,213	0.07
CHEMICALS & ODOR CONTROL	3,987	0.28	9,197	0.21
SYSTEM EXPENSE	17,499	1.21	20,556	0.47
SAFETY	132	0.01	1,767	0.04
FIELD BLDG RENT	3,104	0.21	9,312	0.21
	<u>50,373</u>	<u>3.49</u>	<u>92,755</u>	<u>2.14</u>
MAINTENANCE & COLLECTIONS SALARIES, BENEFITS & PR TAXES				
MAINTENANCE & COLLECTIONS SALARIES	90,824	6.29	275,751	6.36
MAINTENANCE & COLLECTIONS BENFITS	28,574	1.98	83,936	1.94
MAINTENANCE & COLLECTIONS PR TAXES	8,688	0.60	26,021	0.60
	<u>128,086</u>	<u>8.87</u>	<u>385,707</u>	<u>8.89</u>
ADMINISTRATIVE EXPENSE				
OFFICE SUPPLIES & MAINTENANCE	11,874	0.82	39,576	0.91
DUES, CERTS & SUBSCRIPTIONS	1,173	0.08	4,217	0.10
TELECOMMUNICATIONS	489	0.03	1,466	0.03
ADVERTISING, PROMO & PUBLIC EDUCATION	59	0.00	1,716	0.04
	<u>13,594</u>	<u>0.94</u>	<u>46,974</u>	<u>1.08</u>
ADMINISTRATIVE SALARIES, BENEFITS & PR TAXES				
ADMINISTRATIVE SALARIES	55,011	3.81	164,802	3.80
ADMINISTRATIVE BENFITS	18,411	1.28	52,669	1.21
ADMINISTRATIVE PR TAXES	4,986	0.35	14,459	0.33
	<u>78,408</u>	<u>5.43</u>	<u>231,930</u>	<u>5.35</u>
BUSINESS TAXES & INSURANCE				
EXCISE TAX	26,662	1.85	82,537	1.90
PROPERTY/DIKING TAX & FIRE DISTRICT FEE	0	0.00	15,919	0.37
OPERATING LICENSES & PERMITS	0	0.00	6,331	0.15
PROPERTY INSURANCE	21,652	1.50	64,955	1.50
	<u>48,314</u>	<u>3.35</u>	<u>169,743</u>	<u>3.91</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:	90,416	110,289	102,568										119,450	358,350	85%	303,274	21%	1,433,400
Business Taxes & Insurance Totals:	51,906	69,522	48,314										61,083	183,250	93%	169,743	23%	733,000
Advisors Totals:	2,644	24,186	4,666										41,125	123,375	26%	31,496	6%	493,500
Field Maintenance & Operations Totals:	160,574	177,523	200,139										214,098	642,293	84%	538,236	21%	2,569,172
Plant Maintenance & Operations Totals:	205,292	248,521	213,857										254,229	762,688	88%	667,670	22%	3,050,750
Other Rate Expense Totals:	1,250	1,250	1,250										1,250	3,750	100%	3,750	25%	15,000
Grand Totals:	512,082	631,291	570,795	0	0	0	0	0	0	0	0	0	691,235	2,073,706	83%	1,714,169	21%	8,294,822

March's percentage **25%**
Actual Expense for 3 months **1,714,169**
Monthly Budget Average for 3 months **2,073,706**
Over (Under) Budget **(359,536)**

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

Periods: January through March

Account Number	Account Title	Current Month Actual	Current Year To Date Actual	Year To Date Budget	Over (Under) Year To Date Budget	Current Year Budget	% of Budget Expended
Administrative Expenses							
508-10	ADMIN MEDICARE PR TAX	816	2,418	2,625	(207)	10,500	23%
508-11	ADMIN FICA PR TAX	3,488	10,339	11,750	(1,411)	47,000	22%
508-50	MERCHANT SERVICES FEE	(238)	(1,795)	3,000	(4,795)	12,000	(15%)
623-05	DIST UTILITIES OFFICE	518	1,558	1,500	58	6,000	26%
903-00	CUSTOMER RECORDS & COLLECTION	7,775	18,339	31,250	(12,911)	125,000	15%
903-01	LIEN FILING EXPENSE	0	0	25	(25)	100	0%
903-02	FORECLOSURE EXPENSE	0	0	625	(625)	2,500	0%
920-00	ADMIN REGULAR SALARIES	54,902	163,053	176,475	(13,422)	705,900	23%
920-01	ADMIN COMP TIME PAYOUT	109	810	1,250	(440)	5,000	16%
920-02	ADMIN HOLIDAY PAYOUT	0	308	1,450	(1,142)	5,800	5%
920-03	ADMIN VACATION PAYOUT	0	631	1,325	(694)	5,300	12%
920-04	ADMIN CERTIFICATION PAY	0	0	0	0	0	0%
920-30	COMMISSIONERS SALARIES	1,920	4,224	7,500	(3,276)	30,000	14%
921-00	ADMINISTRATIVE SUPPLIES	1,547	3,947	5,500	(1,553)	22,000	18%
921-01	EMPLOYEE APPRECIATION	(13)	1,040	1,250	(210)	5,000	21%
921-02	ELECTION COSTS	(2,514)	(14,784)	0	(14,784)	0	0%
921-03	COMPUTER MAINTENANCE EXPENSE	4,940	28,996	17,500	11,496	70,000	41%
921-04	OFFICE FURNITURE & EQUIPMENT	0	412	3,750	(3,338)	15,000	3%
921-05	ADV/PROMOTION/PUBLIC EDUC	72	676	1,500	(824)	6,000	11%
921-06	ADMIN COMPUTER SOFTWARE MAINT	1,478	7,220	7,125	95	28,500	25%
921-10	ADMIN VEHICLE EXPENSE	85	176	250	(74)	1,000	18%
921-12	ADMIN CONF/TRAVEL/MILAGE/MEALS	786	2,733	3,000	(267)	12,000	23%
921-16	DUES CERTS & SUBSCRIPTIONS	1,173	4,217	8,500	(4,284)	34,000	12%
921-20	ADMIN TRAINING/SCHOOLING	0	0	0	0	0	0%
921-31	ADMIN SAFETY	396	451	500	(49)	2,000	23%
926-00	ADMIN L&I PR TAX	433	961	1,250	(289)	5,000	19%
926-10	ADMIN WA SL PR TAX	249	741	750	(9)	3,000	25%
926-30	ADMIN MEDICAL INSURANCE	12,638	35,729	41,700	(5,971)	166,800	21%
926-40	ADMIN PERS	5,774	16,940	17,800	(860)	71,200	24%
930-00	MISC GENERAL EXPENSE	0	0	125	(125)	500	0%
930-30	DIST TELEPHONE VBC	396	1,188	2,025	(837)	8,100	15%
930-34	ADMIN CELLULAR PHONE	93	278	300	(22)	1,200	23%
931-00	OFFICE RENT	0	0	0	0	0	0%
932-00	VBC FACILITY MAINTENANCE	5,748	12,470	6,750	5,720	27,000	46%
933-00	CASH OVER AND SHORT	0	0	0	0	0	0%
Administration Expenses Total:		102,568	303,274	358,350	(55,076)	1,433,400	21%
Business Taxes & Insurance							
508-00	EXCISE TAX	26,662	82,537	100,000	(17,463)	400,000	21%
508-30	PROPERTY & DIKING TAX	0	15,919	8,250	7,669	33,000	48%
508-40	OPERATING LICENSES & PERMITS	0	6,331	12,500	(6,169)	50,000	13%
924-00	DIST PROPERTY INSURANCE	21,652	64,955	62,500	2,455	250,000	26%
Taxes & Insurance Total:		48,314	169,743	183,250	(13,507)	733,000	23%
Advisor Expenses							
923-11	STATE AUDITOR	0	113	8,750	(8,637)	35,000	0%
923-12	CPA	0	0	17,500	(17,500)	70,000	0%
923-13	HUMAN RESOURCES	11	11	250	(239)	1,000	1%
923-14	FINANCIAL	0	0	0	0	0	0%
923-20	LEGAL	2,702	26,345	91,250	(64,905)	365,000	7%
923-30	ENGINEERS	1,953	2,426	5,000	(2,574)	20,000	12%
923-40	OUTSIDE HELP	0	1,101	250	851	1,000	110%
923-80	BOND ISSUANCE COST	0	1,500	375	1,125	1,500	100%
Advisor Expenses Total:		4,666	31,496	123,375	(91,879)	493,500	6%

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

Periods: January through March

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
Field Maintenance & Collections							
508-12	FIELD MEDICARE PR TAX	1,321	3,999	4,475	(476)	17,900	22%
508-13	FIELD FICA PR TAX	5,647	17,099	19,975	(2,876)	79,900	21%
613-00	DIST MAINTENANCE OF LINES	0	0	2,000	(2,000)	8,000	0%
613-01	DIST - I & I	0	0	1,250	(1,250)	5,000	0%
613-02	DIST MANHOLE ADJUSTMENTS	49	49	2,500	(2,451)	10,000	0%
623-00	DIST UTILITIES OTHER LS	6,355	16,563	17,680	(1,117)	70,720	23%
623-01	DIST UTILITIES LS 5	469	1,348	1,860	(512)	7,441	18%
623-03	DIST UTILITIES LS 12	2,404	3,501	3,750	(250)	15,000	23%
623-04	CITY UTILITIES OTHER LS	1,001	3,161	3,721	(559)	14,882	21%
623-06	DIST UTILITIES LS 15	3,084	10,696	11,162	(466)	44,646	24%
623-07	CITY UTILITIES LS 1	1,535	5,285	4,651	634	18,604	28%
623-08	CITY UTILITIES LS 8	1,717	3,832	6,821	(2,988)	27,283	14%
623-09	DIST UTILITIES LS 17	866	2,776	3,380	(604)	13,520	21%
623-10	DIST UTILITIES FIELD MNT BLDG	1,663	5,215	3,900	1,315	15,600	33%
626-00	DIST OTHER LS MAINTENANCE	6,706	9,999	12,250	(2,251)	49,000	20%
626-01	DIST LS 5 MAINTENANCE	179	358	250	108	1,000	36%
626-02	DIST LS 12 MAINTENANCE	1,413	3,343	1,500	1,843	6,000	56%
626-03	DIST LS 15 MAINTENANCE	648	2,867	1,750	1,117	7,000	41%
626-04	CITY OTHER LS MAINTENANCE	0	679	3,750	(3,071)	15,000	5%
626-05	CITY LS 1 MAINTENANCE	6,884	8,637	1,375	7,262	5,500	157%
626-06	CITY LS 8 MAINTENANCE	0	75	1,250	(1,175)	5,000	1%
626-07	DIST LS 17 MAINTENANCE	0	0	500	(500)	2,000	0%
626-10	FIELD BLDG MAINTENANCE	733	2,159	1,950	209	7,800	28%
626-12	DECANT MAINTENANCE	0	517	125	392	500	103%
640-00	FIELD REGULAR SALARIES	83,291	248,871	290,750	(41,879)	1,163,000	21%
640-01	FIELD COMP TIME PAYOUT	5,133	19,880	28,800	(8,920)	115,200	17%
640-02	FIELD HOLIDAY PAYOUT	0	0	725	(725)	2,900	0%
640-03	FIELD VACATION PAYOUT	0	0	0	0	0	0%
640-04	FIELD CERTIFICATION PAY	2,400	7,000	7,050	(50)	28,200	25%
641-05	ODOR CONTROL	3,987	9,197	11,250	(2,053)	45,000	20%
643-00	MAINT/COLL TOOLS & SUPPLIES	12,201	14,759	8,250	6,509	33,000	45%
921-07	FIELD ADMIN SUPPLIES & EQUIP	728	1,179	1,375	(196)	5,500	21%
921-08	FIELD COMPUTER SOFTWARE MAINT	7,236	18,848	30,000	(11,152)	120,000	16%
921-09	FIELD VEHICLE EQUIPMENT	5,297	5,797	4,500	1,297	18,000	32%
921-11	FIELD VEHICLE EXPENSE	2,586	6,671	6,250	421	25,000	27%
921-13	FIELD CONF/TRAVEL/MILAGE/MEALS	0	622	5,250	(4,628)	21,000	3%
921-21	FIELD TRAINING/SCHOOLING	0	104	0	104	0	0%
921-30	FIELD SAFETY	132	1,767	17,500	(15,733)	70,000	3%
926-01	FIELD L&I PR TAX	1,321	3,711	8,200	(4,489)	32,800	11%
926-11	FIELD WA SL PR TAX	399	1,212	1,275	(63)	5,100	24%
926-31	FIELD MEDICAL INSURANCE	19,262	55,668	68,150	(12,482)	272,600	20%
926-42	FIELD PERS	9,312	28,267	27,725	542	110,900	25%
930-10	DIST TELEPHONE FIELD MNT BLDG	266	800	984	(184)	3,936	20%
930-38	FIELD CELLULAR PHONE	811	2,413	3,000	(587)	12,000	20%
931-10	FACILITY RENT PUD BUILDING	3,104	9,312	9,435	(123)	37,740	25%
Field Maintenance & Collections Total:		200,139	538,236	642,293	(104,057)	2,569,172	21%

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

Periods: January through March

Account Number	Account Title	Current Month Actual	Current Year To Date Actual	Year To Date Budget	Over (Under) Year To Date Budget	Current Year Budget	% of Budget Expended
Plant Maintenance & Operation							
508-14	PLANT MEDICARE PR TAX	1,065	4,006	3,600	406	14,400	28%
508-15	PLANT FICA PR TAX	4,555	17,128	16,050	1,078	64,200	27%
623-02	UTILITIES OLD TREATMENT PLANT	0	0	0	0	0	0%
640-50	PLANT REGULAR SALARIES	62,916	222,192	221,000	1,192	884,000	25%
640-51	PLANT COMP TIME PAYOUT	8,720	27,263	23,225	4,038	92,900	29%
640-52	PLANT HOLIDAY PAYOUT	348	3,670	3,600	70	14,400	25%
640-53	PLANT VACATION PAYOUT	0	19,095	2,200	16,895	8,800	217%
640-54	PLANT CERTIFICATION PAY	1,400	3,950	4,800	(850)	19,200	21%
652-00	MAINTENANCE OLD PLANT	0	0	0	0	0	0%
801-01	PLANT ELECTRICITY	31,508	101,365	102,500	(1,135)	410,000	25%
801-02	PLANT NATURAL GAS	4,402	12,088	3,000	9,088	12,000	101%
801-03	PLANT WATER	187	589	750	(161)	3,000	20%
801-04	PLANT GARBAGE	702	1,801	1,575	226	6,300	29%
802-01	POLYMERS	11,031	22,062	32,500	(10,438)	130,000	17%
802-02	SODIUM HYDROXIDE	16,389	52,124	48,750	3,374	195,000	27%
802-03	SODIUM HYPOCHLORITE	5,858	5,858	6,250	(392)	25,000	23%
802-04	CITRIC ACID	0	0	1,750	(1,750)	7,000	0%
803-01	BIOSOLIDS HAULING/DISPOSAL	14,583	44,291	38,500	5,791	154,000	29%
803-02	BIOSOLIDS ANALYSIS	580	788	900	(112)	3,600	22%
804-01	MAJOR EQUIPMENT	0	1,518	25,000	(23,482)	100,000	2%
804-02	PLANT MAINT & OPER SUPPLIES	4,369	12,820	30,000	(17,180)	120,000	11%
805-02	PLANT TELEPHONE	375	931	1,688	(756)	6,750	14%
805-03	PLANT INTERNET	161	942	875	67	3,500	27%
805-04	PLANT TELEMETRY	302	915	1,000	(85)	4,000	23%
805-05	PLANT CELLULAR PHONE	213	940	2,750	(1,810)	11,000	9%
806-01	ER PORTAL SOFTWARE SUPPORT	13,030	21,188	48,750	(27,562)	195,000	11%
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)	0	2,906	1,250	1,656	5,000	58%
807-02	REAL CHEM (WTR HEATING SYSTEM)	0	0	0	0	0	0%
807-04	JANITORIAL	620	1,381	2,000	(619)	8,000	17%
807-05	OTHER SERVICES	2,464	3,901	16,250	(12,349)	65,000	6%
808-01	LABORATORY SUPPLIES	2,565	4,032	6,250	(2,218)	25,000	16%
808-02	LABORATORY QA/QC SAMPLES	0	0	400	(400)	1,600	0%
808-03	LABORATORY ACCREDITATION	0	0	650	(650)	2,600	0%
808-04	LABORATORY OUTSIDE ANALYSIS	1,047	1,207	9,250	(8,043)	37,000	3%
809-01	PLANT SAFETY	455	1,478	16,250	(14,772)	65,000	2%
809-02	PLANT CONF/TRAVEL/MILAGE/MEALS	0	25	1,500	(1,475)	6,000	0%
809-03	PLANT TRAINING & SCHOOLING	0	0	0	0	0	0%
809-04	PLANT OTHER ADMIN SUPPLIES	160	243	750	(508)	3,000	8%
809-05	PLANT VEHICLE EXPENSE	392	848	875	(27)	3,500	24%
926-02	PLANT L&I PR TAX	951	2,950	6,250	(3,300)	25,000	12%
926-12	PLANT WA SL PR TAX	322	1,213	1,025	188	4,100	30%
926-32	PLANT MEDICAL INSURANCE	14,670	46,166	53,275	(7,109)	213,100	22%
926-43	PLANT PERS	7,522	23,796	25,700	(1,904)	102,800	23%
Plant Maintenance & Operations Total:		213,857	667,670	762,688	(95,018)	3,050,750	22%
Other Rate Expenses							
508-42	CITY OPERATING FEE	1,250	3,750	3,750	0	15,000	25%
Other Rate Expenses Total:		1,250	3,750	3,750	0	15,000	25%
Grand Totals:		570,795	1,714,169	2,073,706	(359,536)	8,294,822	21%

CAPITAL PROJECT BUDGET TO ACTUAL SUMMARY

FUND 58

Through March

Project	GL Acct	Budget	Project Transfers	Spent to Date	Remaining Funds
24th St & SR9 Sewer Crossing	10700	457,911.25		91,157.77	366,753.48
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		103,801.14	311,778.86
LS 2C Force Main & CM	10700	345,030.00		93,578.66	251,451.34
Main & 18th St Improvements/20th St NE Business Loop Design & CM	10700	143,860.00		81,421.88	62,438.12
LS 18 Pipe Repair	10700	29,212.00		38,064.98	(8,852.98)
Permeate Piping	10700	0.00		7,620.37	46,396.76
LS 4C & 6C Predesign	10700	30,000.00		28,904.87	1,095.13
LS 4C & 6C Construction 5C Decommissioning	10700	343,000.00		15,888.23	327,111.77
Lift Station 22 Odor Control	10700	144,394.31		138,879.36	5,514.95
SR204 SR9 Intersection	10700	56,518.19		60,369.04	(3,850.85)
City of Lake Stevens Downtown Plan - Pre Design of LS 2C	10711	40,000.00		26,773.39	13,226.61
Vehicles	10712	170,000.00		139,046.89	30,953.11
2022 Comp Plan	10721	344,843.00		321,614.25	23,228.75
CWIP VBC Second Floor Building Improvements	10800	90,170.00		11,765.72	78,404.28
		2,825,358.75	0.00	1,181,647.56	1,697,728.32