



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

APRIL 2022

**Draft**

Monthly Financial Statements

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## Cash/Investment Balance Report as of:

**4/30/2022**

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

GL Acct	Title	Amount	Description
131-10/136-10	MAINTENANCE FUND	1,235,949.14	Maintenance
131-00	Cash in Columbia Bank	174,080.46	Columbia Bank
131-01	Cash in Whidbey Island	433,755.47	Heritage Bank
131-02	Cash in Xpress Bill Pay	67,489.34	Xpress Deposit Account
	PETTY CASH ACCOUNTS	5,843.56	Petty Cash Checking, Cash & Front Desk Cash Boxes
<b>TOTAL M&amp;O CASH/INVESTMENTS</b>		<b>1,917,117.97</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	2,302,141.28	SRF P&I Payments
125-13/126-13	2010 BOND P&I PAYMENT	1,175,167.85	Bond P&I Payments
125-15/126-15	CITY BOND P&I PAYMENT	132,650.48	City Bond P&I Payments
131-31/136-31	PWTF DEBT SERVICE	2,006,128.12	PWTF P&I Payments
<b>TOTAL DEBT CASH/INVESTMENTS</b>		<b>5,616,087.73</b>	

### Cash/Investments to pay for Capital Projects

GL Acct	Title	Amount	Description
131-29/136-29	CAPITAL EXPENSE	4,372,196.88	Current Capital Expenditure Fund
<b><u>Use by resolution only</u></b>			
131-16/136-16	CAPITAL IMPROVEMENTS	13,318,582.62	Future Capital Improvement Fund
<b>TOTAL CAPITAL CASH/INVESTMENTS</b>		<b>17,690,779.50</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	33,642.44	AP, Snohomish County, Masters Touch, Aflac Medical Reimbursement
<b>TOTAL RESTRICTED CASH/INVESTMENTS</b>		<b>3,234,540.28</b>	

**GRAND TOTAL CASH/INVESTMENTS** **28,458,525.48**

TOTAL APRIL CASH/INV BALANCE	<b>28,458,525.48</b>
TOTAL MARCH CASH/INV BALANCE	<b>27,859,254.47</b>
MONTHLY INCREASE/(DECREASE)	<b>599,271.01</b>

**LAKE STEVENS SEWER DISTRICT  
STATEMENT OF MONTHLY OPERATIONS - 7 MONTHS ENDED APRIL 30, 2022**

	OCT	NOV	DEC	JAN	FEB	MAR	APR
<b>OPERATING REVENUE</b>							
RESIDENTIAL SERVICE	1,156,468	1,158,618	1,159,736	1,162,660	1,163,778	1,168,594	1,169,290
COMMERCIAL SERVICE	72,261	53,882	64,702	57,030	67,621	54,565	49,527
SCHOOLS	11,252	9,787	11,583	11,659	25,397	18,449	11,727
	<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>	<u>1,230,545</u>
PERMIT FEES	5,875	8,000	5,300	7,875	9,250	1,375	11,750
OTHER SEWER REVENUE	19,862	19,293	18,660	20,510	24,292	57,972	18,765
<b>TOTAL OPERATING REVENUE</b>	<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>	<u>1,261,060</u>
<b>OPERATING EXPENSES</b>							
PLANT OPERATIONS EXPENSE	107,648	114,051	178,572	81,865	102,506	110,997	146,124
PLANT SALARIES, BENEFITS & PR TAXES	101,898	107,552	110,965	123,058	145,903	102,468	99,201
MAINTENANCE & COLLECTIONS EXPENSE	25,402	65,649	35,407	13,469	28,914	50,373	50,705
MAINTENANCE & COLLECTIONS UTILITIES	12,633	14,304	19,998	15,495	17,788	19,094	19,331
MAINTENANCE SALARIES, BENEFITS & PR TAXES	124,718	124,217	124,156	128,936	128,686	128,086	128,409
ADMINISTRATIVE EXPENSE	16,052	17,096	64,215	11,941	21,438	13,594	15,125
ADMINISTRATIVE SALARIES, BENEFITS & PR TAXES	81,246	81,582	68,682	73,090	80,431	78,408	79,854
COMMISSIONERS' SALARIES	1,664	1,920	2,048	1,408	896	1,920	2,816
CUSTOMER RECORDS & COLLECTION	7,726	2,117	13,189	2,911	7,652	7,775	13,516
CONF, TRVL, MILEAGE, MEALS & VEHICLE EXP	1,154	3,548	8,617	4,788	2,438	3,848	10,630
TRAINING & SCHOOLING	413	65	75	104	0	0	0
BUSINESS TAXES & INSURANCE	48,454	62,715	76,299	51,906	69,522	48,314	64,913
ENGINEERING	387	122	2,148	0	473	1,953	1,369
LEGAL	16,965	27,492	32,987	1,748	21,895	2,702	3,346
BOND ISSUANCE COST	0	0	0	0	1,500	0	0
STATE AUDITOR	11,225	4,515	2,887	113	0	0	0
CPA	0	0	0	0	0	0	0
HUMAN RESOURCES	11	0	0	0	0	11	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>558,846</u>	<u>628,196</u>	<u>741,496</u>	<u>512,082</u>	<u>631,291</u>	<u>570,795</u>	<u>636,589</u>
<b>OPERATING INCOME</b>	<u>706,872</u>	<u>621,385</u>	<u>518,485</u>	<u>747,651</u>	<u>659,046</u>	<u>730,160</u>	<u>624,471</u>
<b>OTHER REVENUE</b>							
INTEREST ON ASSESSMENTS	0	(59)	0	0	0	0	0
INTEREST ON INVESTMENTS, NET OF INVESTMENT FEES	7,432	7,205	7,237	7,200	6,995	9,362	12,557
CONTRIBUTED CAPITAL-CONN FEES	31,200	197,600	1,045,600	288,912	31,200	41,600	24,846
CONTRIBUTED CAPITAL-SWI BASIN CHARGE	0	1,595	145,145	0	1,595	1,595	0
CONTRIBUTED CAPITAL-CALLOW RD BASIN CHARGE	593	1,185	0	0	0	0	0
CONTRIBUTED CAPITAL-OTHER	0	212	312,456	0	0	0	0
NET RENTAL INCOME (LOSS)	2,722	2,643	2,283	2,988	2,748	2,745	1,763
OTHER INTEREST INCOME	73	68	71	71	65	72	71
GAIN ON SALE OF FIXED ASSET	0	0	0	0	0	0	0
<b>TOTAL OTHER REVENUE</b>	<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>	<u>39,236</u>
<b>OTHER DEDUCTIONS</b>							
INTEREST EXPENSE	152,345	147,428	144,440	144,440	144,236	144,236	144,236
FOG GRANT EXPENSE	210	2,834	150	0	0	0	0
<b>TOTAL OTHER DEDUCTIONS</b>	<u>152,555</u>	<u>150,262</u>	<u>144,590</u>	<u>144,440</u>	<u>144,236</u>	<u>144,236</u>	<u>144,236</u>
<b>NET INCOME BEFORE NON CASH TRANSACTIONS</b>	<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>	<u>519,471</u>
<b>NON CASH REVENUE AND (EXPENSE)</b>							
CONTRIBUTED CAPITAL-DONATED (REV)	0	152,939	277,737	314,133	0	0	0
DEPRECIATION & AMORTIZATION (EXP)	(531,598)	(531,598)	(536,479)	(543,368)	(543,368)	(543,368)	(543,368)
<b>TOTAL NON CASH REVENUE AND (EXPENSE)</b>	<u>(531,598)</u>	<u>(378,659)</u>	<u>(258,742)</u>	<u>(229,235)</u>	<u>(543,368)</u>	<u>(543,368)</u>	<u>(543,368)</u>
<b>NET INCOME</b>	<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>	<u>(23,896)</u>

**LAKE STEVENS SEWER DISTRICT  
STATEMENT OF MONTHLY OPERATIONS - 7 MONTHS ENDED APRIL 30, 2022**

	OCT	NOV	DEC	JAN	FEB	MAR	APR
<b>OTHER SEWER REVENUE</b>							
FORFEITURE DISC & PENALTIES	12,389	12,946	14,033	14,670	16,206	15,895	15,817
INTEREST CHARGES	1,508	1,491	1,568	1,620	1,649	1,477	1,448
FOG PROGRAM FEE	0	0	100	400	3,400	38,525	0
DEVELOPER ADMIN CHARGES	5,914	2,349	2,958	3,493	3,016	2,055	1,361
OTHER MISC REVENUES	50	2,507	0	327	20	20	140
	<u>19,862</u>	<u>19,293</u>	<u>18,660</u>	<u>20,510</u>	<u>24,292</u>	<u>57,972</u>	<u>18,765</u>
<b>PLANT OPERATIONS EXPENSES</b>							
UTILITIES	33,254	36,852	69,558	41,450	37,595	36,798	32,863
CHEMICALS	40,231	36,196	54,963	13,266	33,501	33,277	29,266
BIOSOLIDS	9,831	11,733	13,519	15,546	14,369	15,163	15,796
EQUIPMENT & SUPPLIES	8,593	25,845	18,923	2,664	7,305	4,369	28,579
TELECOMMUNICATIONS	8,501	1,406	1,578	1,123	1,555	1,051	1,663
SOFTWARE SUPPORT	0	0	0	5,003	3,156	13,030	24,060
FACILITY SERVICES	2,171	0	11,029	2,046	3,059	3,084	782
LABORATORY	4,109	1,568	5,837	684	943	3,611	1,464
MISCELLANEOUS	959	450	3,165	83	1,024	614	11,652
	<u>107,648</u>	<u>114,051</u>	<u>178,572</u>	<u>81,865</u>	<u>102,506</u>	<u>110,997</u>	<u>146,124</u>
<b>PLANT SALARIES, BENEFITS &amp; PR TAXES</b>							
PLANT SALARIES	71,340	75,809	78,678	90,352	112,435	73,383	70,413
PLANT BENEFITS	22,547	24,045	23,809	24,313	23,457	22,192	21,887
PLANT PR TAXES	8,010	7,697	8,478	8,393	10,011	6,893	6,901
	<u>101,898</u>	<u>107,552</u>	<u>110,965</u>	<u>123,058</u>	<u>145,903</u>	<u>102,468</u>	<u>99,201</u>
<b>MAINTENANCE &amp; COLLECTIONS EXPENSE</b>							
MAINTENANCE OF LINES	0	180	0	0	0	49	158
DISTRICT LIFT STATION MAINTENANCE	7,259	36,133	11,801	615	7,007	8,945	2,597
CITY LIFT STATION MAINTENANCE	5,589	11,988	85	679	1,829	6,884	524
FIELD BLDG MAINTENANCE	325	439	2,742	875	1,003	1,461	1,264
DECANT FACILITY MAINTENANCE	0	27	0	190	327	0	168
SOFTWARE MAINT & LIFT STATION TELEMTRY	3,633	5,106	5,757	4,376	7,236	7,236	28,094
TELECOMMUNICATIONS	1,090	1,325	1,069	1,069	1,067	1,077	1,087
CHEMICALS & ODOR CONTROL	2,216	2,663	8,511	750	4,461	3,987	4,562
SYSTEM EXPENSE	1,544	729	1,727	1,231	1,826	17,499	4,801
SAFETY	642	3,954	611	579	1,055	132	4,347
FIELD BLDG RENT	3,104	3,104	3,104	3,104	3,104	3,104	3,104
	<u>25,402</u>	<u>65,649</u>	<u>35,407</u>	<u>13,469</u>	<u>28,914</u>	<u>50,373</u>	<u>50,705</u>
<b>MAINTENANCE &amp; COLLECTIONS SALARIES, BENEFITS &amp; PR TAXES</b>							
MAINTENANCE & COLLECTIONS SALARIES	87,289	87,715	87,970	92,639	92,287	90,824	91,237
MAINTENANCE & COLLECTIONS BENEFITS	27,806	27,812	27,217	27,699	27,663	28,574	28,614
MAINTENANCE & COLLECTIONS PR TAXES	9,624	8,690	8,969	8,598	8,736	8,688	8,559
	<u>124,718</u>	<u>124,217</u>	<u>124,156</u>	<u>128,936</u>	<u>128,686</u>	<u>128,086</u>	<u>128,409</u>
<b>ADMINISTRATIVE EXPENSE</b>							
OFFICE SUPPLIES & MAINTENANCE	15,279	15,260	42,552	8,199	19,503	11,874	13,493
DUES, CERTS & SUBSCRIPTIONS	0	930	20,593	2,174	870	1,173	209
TELECOMMUNICATIONS	461	462	462	489	489	489	498
ADVERTISING, PROMO & PUBLIC EDUCATION	311	0	491	1,080	577	59	925
	<u>16,052</u>	<u>16,652</u>	<u>64,098</u>	<u>11,941</u>	<u>21,438</u>	<u>13,594</u>	<u>15,125</u>
<b>ADMINISTRATIVE SALARIES, BENEFITS &amp; PR TAXES</b>							
ADMINISTRATIVE SALARIES	58,215	60,281	49,135	52,802	56,989	55,011	56,484
ADMINISTRATIVE BENEFITS	17,911	16,187	15,390	15,712	18,546	18,411	18,375
ADMINISTRATIVE PR TAXES	5,121	5,113	4,156	4,576	4,896	4,986	4,995
	<u>81,246</u>	<u>81,582</u>	<u>68,682</u>	<u>73,090</u>	<u>80,431</u>	<u>78,408</u>	<u>79,854</u>
<b>BUSINESS TAXES &amp; INSURANCE</b>							
EXCISE TAX	25,104	27,461	50,328	29,945	25,930	26,662	25,712
PROPERTY/DIKING TAX & FIRE DISTRICT FEE	2,628	0	3,681	16	15,903	0	2,848
OPERATING LICENSES & PERMITS	0	14,702	1,738	294	6,037	0	14,702
PROPERTY INSURANCE	20,722	20,552	20,552	21,652	21,652	21,652	21,652
	<u>48,454</u>	<u>62,715</u>	<u>76,299</u>	<u>51,906</u>	<u>69,522</u>	<u>48,314</u>	<u>64,913</u>

**LAKE STEVENS SEWER DISTRICT  
COMPARATIVE STATEMENTS OF OPERATIONS - 4 MONTHS ENDED APRIL 30, 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	1,169,290	1,136,146	33,144	4,664,322	4,509,539	154,783	3.43%
COMMERCIAL SERVICE	49,527	74,019	(24,491)	228,743	260,992	(32,249)	(12.36%)
SCHOOLS	11,727	6,222	5,505	67,232	18,467	48,766	264.07%
	<u>1,230,545</u>	<u>1,216,387</u>	<u>14,158</u>	<u>4,960,298</u>	<u>4,788,998</u>	<u>171,299</u>	<u>3.58%</u>
PERMIT FEES	11,750	5,875	5,875	30,250	49,225	(18,975)	(38.55%)
OTHER SEWER REVENUE	18,765	71,646	(52,881)	121,538	134,654	(13,116)	(9.74%)
<b>TOTAL OPERATING REVENUE</b>	<u>1,261,060</u>	<u>1,293,908</u>	<u>(32,847)</u>	<u>5,112,086</u>	<u>4,972,877</u>	<u>139,208</u>	<u>2.80%</u>
<b>OPERATING EXPENSES</b>							
PLANT OPERATIONS EXPENSE	146,124	126,196	19,928	441,491	445,465	(3,973)	(0.89%)
PLANT SALARIES & BENEFITS & PR TAXES	99,201	90,706	8,495	470,630	403,068	67,562	16.76%
MAINT & COLLECTIONS EXPENSE	50,705	17,533	33,172	143,460	82,662	60,799	73.55%
MAINT & COLLECTIONS UTILITIES	19,331	14,766	4,565	71,709	70,164	1,545	2.20%
MAINT SALARIES & BENEFITS & PR TAXES	128,409	117,232	11,177	514,117	484,207	29,909	6.18%
ADMIN EXPENSE	15,125	27,094	(11,969)	62,099	88,917	(26,818)	(30.16%)
ADMIN SALARIES & BENEFITS & PR TAXES	79,854	81,580	(1,727)	311,783	332,952	(21,169)	(6.36%)
COMMISSIONERS' SALARIES	2,816	1,408	1,408	7,040	7,936	(896)	(11.29%)
CUSTOMER RECORDS & COLLECTION	13,516	2,178	11,339	31,855	24,849	7,006	28.19%
CONF, TRVL, MILEAGE, MEALS & VEHICLE EXP	10,630	1,686	8,943	21,704	6,151	15,553	252.86%
TRAINING & SCHOOLING	0	1,941	(1,941)	104	4,277	(4,173)	(97.57%)
BUSINESS TAXES & INSURANCE	64,913	45,796	19,118	234,656	238,309	(3,653)	(1.53%)
ENGINEERING	1,369	1,747	(378)	3,795	5,261	(1,467)	(27.88%)
LEGAL	3,346	34,233	(30,887)	29,691	74,889	(45,198)	(60.35%)
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	0	11	(11)	11	256	(245)	(95.70%)
FINANCIAL	0	0	0	0	0	0	0.00%
CITY OPERATING FEE	1,250	1,250	0	5,000	5,000	0	0.00%
<b>TOTAL OPERATING EXPENSE</b>	<u>636,589</u>	<u>565,355</u>	<u>71,234</u>	<u>2,350,758</u>	<u>2,284,998</u>	<u>65,760</u>	<u>2.88%</u>
<b>OPERATING INCOME</b>	<u>624,471</u>	<u>728,552</u>	<u>(104,081)</u>	<u>2,761,328</u>	<u>2,687,880</u>	<u>73,448</u>	<u>2.73%</u>
<b>OTHER REVENUE</b>							
INTEREST ON ASSESSMENTS	0	0	0	0	457	(457)	(100.00%)
INTEREST ON INVESTMENTS, NET OF INVESTMENT FEES	12,557	10,152	2,405	36,114	49,727	(13,613)	(27.38%)
CONTRIBUTED CAP-CONN FEES	24,846	72,800	(47,954)	386,558	2,231,736	(1,845,178)	(82.68%)
CONTRIBUTED CAP-SWI BASIN CHARGE	0	0	0	3,190	319,941	(316,751)	(99.00%)
CONTRIBUTED CAP-CALLOW RD BASIN CHARGE	0	4,867	(4,867)	0	4,867	(4,867)	(100.00%)
CONTRIBUTED CAPIAL-OTHER	0	0	0	0	0	0	0.00%
NET RENTAL INCOME (LOSS)	1,763	2,387	(624)	10,244	9,811	433	4.41%
OTHER INTEREST INCOME	71	98	(27)	280	393	(114)	(28.88%)
GAIN ON SALE OF FIXED ASSET	0	0	0	0	0	0	0.00%
<b>TOTAL OTHER REVENUE</b>	<u>39,236</u>	<u>90,304</u>	<u>(51,068)</u>	<u>436,385</u>	<u>2,616,932</u>	<u>(2,180,547)</u>	<u>(83.32%)</u>
<b>OTHER DEDUCTIONS</b>							
INTEREST EXPENSE	144,236	155,931	(11,695)	577,147	641,129	(63,981)	(9.98%)
FOG GRANT EXPENSE	0	0	0	0	1,390	(1,390)	(100.00%)
<b>TOTAL OTHER DEDUCTIONS</b>	<u>144,236</u>	<u>155,931</u>	<u>(11,695)</u>	<u>577,147</u>	<u>642,518</u>	<u>(65,371)</u>	<u>(10.17%)</u>
<b>NET INCOME BEFORE NON CASH TRANSACTIONS</b>	<u>519,471</u>	<u>662,925</u>	<u>(143,454)</u>	<u>2,620,565</u>	<u>4,662,293</u>	<u>(2,041,728)</u>	<u>(43.79%)</u>
<b>NON CASH REVENUE AND (EXPENSE)</b>							
CONTRIBUTED CAPITAL-DONATED (REV)	0	0	0	314,133	589,652	(275,519)	(46.73%)
DEPRECIATION & AMORTIZATION (EXP)	(543,368)	(534,286)	(9,082)	(2,173,471)	(2,137,144)	(36,327)	1.70%
<b>TOTAL NON CASH REVENUE AND (EXPENSE)</b>	<u>(543,368)</u>	<u>(534,286)</u>	<u>(9,082)</u>	<u>(1,859,338)</u>	<u>(1,547,492)</u>	<u>(311,846)</u>	<u>20.15%</u>
<b>NET INCOME</b>	<u>(23,896)</u>	<u>128,639</u>	<u>(152,535)</u>	<u>761,227</u>	<u>3,114,801</u>	<u>(2,353,574)</u>	<u>(75.56%)</u>

**LAKE STEVENS SEWER DISTRICT  
COMPARATIVE STATEMENTS OF OPERATIONS - 4 MONTHS ENDED APRIL 30, 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	15,817	11,880	3,936	62,588	56,144	6,444	11.48%
INTEREST CHARGES	1,448	1,454	(7)	6,194	6,594	(400)	(6.07%)
FOG PROGRAM FEE	0	37,800	(37,800)	42,325	37,650	4,675	12.42%
DEVELOPER ADMIN CHARGES	1,361	3,206	(1,844)	9,925	15,430	(5,505)	(35.68%)
OTHER MISC REVENUES	140	17,306	(17,166)	507	18,837	(18,330)	(97.31%)
	<u>18,765</u>	<u>71,646</u>	<u>(52,881)</u>	<u>121,538</u>	<u>134,654</u>	<u>(13,116)</u>	<u>(9.74%)</u>
<b>PLANT OPERATIONS EXPENSES</b>							
UTILITIES	32,863	33,078	(214)	148,706	146,570	2,136	1.46%
CHEMICALS	29,266	45,275	(16,009)	109,309	117,460	(8,150)	(6.94%)
BIOSOLIDS	15,796	18,263	(2,466)	60,875	54,316	6,559	12.08%
EQUIPMENT & SUPPLIES	28,579	16,034	12,545	42,917	53,525	(10,608)	(19.82%)
TELECOMMUNICATIONS	1,663	1,466	196	5,391	8,283	(2,892)	(34.92%)
SOFTWARE SUPPORT	24,060	600	23,460	45,249	1,860	43,389	2332.72%
FACILITY SERVICES	782	6,297	(5,515)	8,970	37,390	(28,420)	(76.01%)
LABORATORY	1,464	3,549	(2,085)	6,702	17,485	(10,783)	(61.67%)
MISCELLANEOUS	11,652	1,635	10,017	13,373	8,576	4,796	55.93%
	<u>146,124</u>	<u>126,196</u>	<u>19,928</u>	<u>441,491</u>	<u>445,465</u>	<u>(3,973)</u>	<u>(0.89%)</u>
<b>PLANT SALARIES, BENEFITS &amp; PR TAXES</b>							
PLANT SALARIES	70,413	63,080	7,332	346,583	284,494	62,089	21.82%
PLANT BENEFITS	21,887	21,198	689	91,849	90,709	1,139	1.26%
PLANT PR TAXES	6,901	6,427	474	32,199	27,864	4,334	15.55%
	<u>99,201</u>	<u>90,706</u>	<u>8,495</u>	<u>470,630</u>	<u>403,068</u>	<u>67,562</u>	<u>16.76%</u>
<b>MAINTENANCE &amp; COLLECTIONS EXPENSES</b>							
MAINTENANCE OF LINES	158	812	(654)	207	3,175	(2,968)	(93.47%)
DISTRICT LIFT STATION MAINTENANCE	2,597	4,179	(1,583)	19,164	18,716	448	2.39%
CITY LIFT STATION MAINTENANCE	524	1,602	(1,078)	9,915	2,753	7,162	260.19%
FIELD BLDG MAINTENANCE	1,264	230	1,034	4,602	1,343	3,260	242.76%
DECANT FACILITY MAINTENANCE	168	0	168	685	0	685	0.00%
SOFTWARE MAINT & LIFT STATION TELEMTRY	28,094	0	28,094	46,942	14,119	32,823	232.48%
TELECOMMUNICATIONS	1,087	1,065	22	4,300	4,247	53	1.24%
CHEMICALS & ODOR CONTROL	4,562	2,501	2,061	13,759	13,672	88	0.64%
SYSTEM EXPENSE	4,801	1,717	3,084	25,356	5,238	20,118	384.07%
SAFETY	4,347	2,323	2,023	6,113	6,932	(819)	(11.81%)
FIELD BLDG RENT	3,104	3,104	0	12,416	12,468	(52)	(0.42%)
	<u>50,705</u>	<u>17,533</u>	<u>33,172</u>	<u>143,460</u>	<u>82,662</u>	<u>60,799</u>	<u>73.55%</u>
<b>MAINTENANCE &amp; COLLECTIONS SALARIES, BENEFITS &amp; PR TAXES</b>							
MAINTENANCE & COLLECTIONS SALARIES	91,237	80,230	11,007	366,988	337,188	29,800	8.84%
MAINTENANCE & COLLECTIONS BENEFITS	28,614	28,734	(121)	112,549	113,608	(1,059)	(0.93%)
MAINTENANCE & COLLECTIONS PR TAXES	8,559	8,268	291	34,580	33,412	1,168	3.49%
	<u>128,409</u>	<u>117,232</u>	<u>11,177</u>	<u>514,117</u>	<u>484,207</u>	<u>29,909</u>	<u>6.18%</u>
<b>ADMINISTRATIVE EXPENSE</b>							
OFFICE SUPPLIES & MAINTENANCE	13,493	24,154	(10,661)	53,068	80,980	(27,912)	(34.47%)
DUES, CERTS & SUBSCRIPTIONS	209	1,845	(1,636)	4,426	4,292	133	3.11%
TELECOMMUNICATIONS	498	421	77	1,964	1,691	273	16.11%
ADVERTISING, PROMO & PUBLIC EDUCATION	925	674	250	2,641	1,953	688	35.22%
	<u>15,125</u>	<u>27,094</u>	<u>(11,969)</u>	<u>62,099</u>	<u>88,917</u>	<u>(26,818)</u>	<u>(30.16%)</u>
<b>ADMINISTRATIVE SALARIES, BENEFITS &amp; PR TAXES</b>							
ADMINISTRATIVE SALARIES	56,484	57,377	(893)	221,285	237,651	(16,365)	(6.89%)
ADMINISTRATIVE BENEFITS	18,375	19,364	(989)	71,044	75,475	(4,431)	(5.87%)
ADMINISTRATIVE PR TAXES	4,995	4,840	155	19,454	19,827	(373)	(1.88%)
	<u>79,854</u>	<u>81,580</u>	<u>(1,727)</u>	<u>311,783</u>	<u>332,952</u>	<u>(21,169)</u>	<u>(6.36%)</u>
<b>BUSINESS TAXES &amp; INSURANCE</b>							
EXCISE TAX	25,712	23,965	1,747	108,249	135,874	(27,625)	(20.33%)
PROPERTY/DIKING TAX & FIRE DISTRICT FEE	2,848	2,646	201	18,767	18,086	680	3.76%
OPERATING LICENSES & PERMITS	14,702	2,760	11,942	21,033	20,334	699	3.44%
PROPERTY INSURANCE	21,652	16,424	5,228	86,607	64,015	22,592	35.29%
	<u>64,913</u>	<u>45,796</u>	<u>19,118</u>	<u>234,656</u>	<u>238,309</u>	<u>(3,653)</u>	<u>(1.53%)</u>

**LAKE STEVENS SEWER DISTRICT  
COST PER EQUIVALENT RESIDENTIAL UNIT - 4 MONTHS ENDED APRIL 30, 2022**

	<u>CURRENT MONTH</u>	<u>PER CUSTOMER</u>	<u>CURRENT Y-T-D</u>	<u>PER CUSTOMER</u>
<b>CUSTOMER EQUIVALENT (ERU)</b>		14,309		57,678
<b>OPERATING REVENUE</b>				
RESIDENTIAL SERVICE	1,169,290	13,596	4,664,322	54,236
COMMERCIAL SERVICE	49,527	576	228,743	2,660
SCHOOLS	11,727	136	67,232	782
	<u>1,230,545</u>	<u>14,309</u>	<u>4,960,298</u>	<u>57,678</u>
PERMIT FEES	11,750	0.82	30,250	0.52
OTHER SEWER REVENUE	18,765	1.31	121,538	2.11
<b>TOTAL OPERATING REVENUE</b>	<u>1,261,060</u>	<u>88.13</u>	<u>5,112,086</u>	<u>88.63</u>
<b>OPERATING EXPENSES</b>				
PLANT OPERATIONS EXPENSE	146,124	10.21	441,491	7.65
PLANT SALARIES, BENEFITS & PR TAXES	99,201	6.93	470,630	8.16
MAINTENANCE & COLLECTIONS EXPENSE	50,705	3.54	143,460	2.49
MAINTENANCE & COLLECTIONS UTILITIES	19,331	1.35	71,709	1.24
MAINTENANCE SALARIES, BENEFITS & PR TAXES	128,409	8.97	514,117	8.91
ADMINISTRATIVE EXPENSE	15,125	1.06	62,099	1.08
ADMINISTRATIVE SALARIES, BENEFITS & PR TAXES	79,854	5.58	311,783	5.41
COMMISSIONERS' SALARIES	2,816	0.20	7,040	0.12
CUSTOMER RECORDS & COLLECTION	13,516	0.94	31,855	0.55
CONF, TRVL, MILEAGE, MEALS & VEHICLE EXP	10,630	0.74	21,704	0.38
TRAINING & SCHOOLING	0	0.00	104	0.00
BUSINESS TAXES & INSURANCE	64,913	4.54	234,656	4.07
ENGINEERING	1,369	0.10	3,795	0.07
LEGAL	3,346	0.23	29,691	0.51
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	0	0.00	11	0.00
FINANCIAL	0	0.00	0	0.00
CITY OPERATING FEE	1,250	0.09	5,000	0.09
<b>TOTAL OPERATING EXPENSE</b>	<u>636,589</u>	<u>44.49</u>	<u>2,350,758</u>	<u>40.76</u>
<b>OPERATING INCOME</b>	<u>624,471</u>	<u>43.64</u>	<u>2,761,328</u>	<u>47.87</u>
<b>OTHER REVENUE</b>				
INTEREST ON ASSESSMENTS	0	0.00	0	0.00
INTEREST ON INVESTMENTS, NET OF INVESTMENT FEES	12,557	0.88	36,114	0.63
CONTRIBUTED CAPITAL-CONN FEES	24,846	1.74	386,558	6.70
CONTRIBUTED CAPITAL-SWI BASIN CHARGE	0	0.00	3,190	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)	1,763	0.12	10,244	0.18
OTHER INTEREST INCOME	71	0.00	280	0.00
GAIN ON SALE OF FIXED ASSET	0	0.00	0	0.00
<b>TOTAL OTHER REVENUE</b>	<u>39,236</u>	<u>2.74</u>	<u>436,385</u>	<u>7.57</u>
<b>OTHER DEDUCTIONS</b>				
INTEREST EXPENSE	144,236	10.08	577,147	10.01
FOG GRANT EXPENSE	0	0.00	0	0.00
<b>TOTAL OTHER DEDUCTIONS</b>	<u>144,236</u>	<u>10.08</u>	<u>577,147</u>	<u>10.01</u>
<b>NET INCOME BEFORE NON CASH TRANSACTIONS</b>	<u>519,471</u>	<u>36.30</u>	<u>2,620,565</u>	<u>45.43</u>
<b>NON CASH REVENUE AND EXPENSE</b>				
CONTRIBUTED CAPITAL-DONATED (REV)	0	0.00	314,133	5.45
DEPRECIATION & AMORTIZATION (EXP)	(543,368)	(37.97)	(2,173,471)	(37.68)
<b>TOTAL NON CASH REVENUE AND EXPENSE</b>	<u>(543,368)</u>	<u>(37.97)</u>	<u>(1,859,338)</u>	<u>(32.24)</u>
<b>NET INCOME</b>	<u>(23,896)</u>	<u>(1.67)</u>	<u>761,227</u>	<u>13.20</u>
<b>AVERAGE MONTHLY PRINCIPLE PAYMENT</b>	<u>471,967</u>	<u>32.98</u>	<u>1,887,867</u>	<u>32.73</u>
<b>TOTAL OPERATING EXP + OTHER DEDUCTIONS + AVERAGE MONTHLY PRINCIPLE PAYMENT</b>	<u>1,252,792</u>	<u>87.55</u>	<u>4,815,773</u>	<u>83.49</u>



**LAKE STEVENS SEWER DISTRICT  
COST PER EQUIVALENT RESIDENTIAL UNIT - 4 MONTHS ENDED APRIL 30, 2022**

	CURRENT MONTH	PER CUSTOMER	CURRENT Y-T-D	PER CUSTOMER
<b>OTHER SEWER REVENUE</b>				
FORFEITURE DISC & PENALTIES	15,817	1.11	62,588	1.09
INTEREST CHARGES	1,448	0.10	6,194	0.11
FOG PROGRAM FEE	0	0.00	42,325	0.73
DEVELOPER ADMIN CHARGES	1,361	0.10	9,925	0.17
OTHER MISC REVENUES	140	0.01	507	0.01
	<u>18,765</u>	<u>1.31</u>	<u>121,538</u>	<u>2.11</u>
<b>PLANT OPERATIONS EXPENSE</b>				
UTILITIES	32,863	2.30	148,706	2.58
CHEMICALS	29,266	2.05	109,309	1.90
BIOSOLIDS	15,796	1.10	60,875	1.06
EQUIPMENT & SUPPLIES	28,579	2.00	42,917	0.74
TELECOMMUNICATIONS	1,663	0.12	5,391	0.09
SOFTWARE SUPPORT	24,060	1.68	45,249	0.78
FACILITY SERVICES	782	0.05	8,970	0.16
LABORATORY	1,464	0.10	6,702	0.12
MISCELLANEOUS	11,652	0.81	13,373	0.23
	<u>146,124</u>	<u>10.21</u>	<u>441,491</u>	<u>7.65</u>
<b>PLANT SALARIES, BENEFITS &amp; PR TAXES</b>				
PLANT SALARIES	70,413	4.92	346,583	6.01
PLANT BENFITS	21,887	1.53	91,849	1.59
PLANT PR TAXES	6,901	0.48	32,199	0.56
	<u>99,201</u>	<u>6.93</u>	<u>470,630</u>	<u>8.16</u>
<b>MAINTENANCE &amp; COLLECTIONS EXPENSE</b>				
MAINTENANCE OF LINES	158	0.01	207	0.00
DISTRICT LIFT STATION MAINTENANCE	2,597	0.18	19,164	0.33
CITY LIFT STATION MAINTENANCE	524	0.04	9,915	0.17
FIELD BLDG MAINTENANCE	1,264	0.09	4,602	0.08
DECANT FACILITY MAINTENANCE	168	0.01	685	0.01
SOFTWARE MAINT & LIFT STATION TELEMETRY	28,094	1.96	46,942	0.81
TELECOMMUNICATIONS	1,087	0.08	4,300	0.07
CHEMICALS & ODOR CONTROL	4,562	0.32	13,759	0.24
SYSTEM EXPENSE	4,801	0.34	25,356	0.44
SAFETY	4,347	0.30	6,113	0.11
FIELD BLDG RENT	3,104	0.22	12,416	0.22
	<u>50,705</u>	<u>3.54</u>	<u>143,460</u>	<u>2.49</u>
<b>MAINTENANCE &amp; COLLECTIONS SALARIES, BENEFITS &amp; PR TAXES</b>				
MAINTENANCE & COLLECTIONS SALARIES	91,237	6.38	366,988	6.36
MAINTENANCE & COLLECTIONS BENFITS	28,614	2.00	112,549	1.95
MAINTENANCE & COLLECTIONS PR TAXES	8,559	0.60	34,580	0.60
	<u>128,409</u>	<u>8.97</u>	<u>514,117</u>	<u>8.91</u>
<b>ADMINISTRATIVE EXPENSE</b>				
OFFICE SUPPLIES & MAINTENANCE	13,493	0.94	53,068	0.92
DUES, CERTS & SUBSCRIPTIONS	209	0.01	4,426	0.08
TELECOMMUNICATIONS	498	0.03	1,964	0.03
ADVERTISING, PROMO & PUBLIC EDUCATION	925	0.06	2,641	0.05
	<u>15,125</u>	<u>1.06</u>	<u>62,099</u>	<u>1.08</u>
<b>ADMINISTRATIVE SALARIES, BENEFITS &amp; PR TAXES</b>				
ADMINISTRATIVE SALARIES	56,484	3.95	221,285	3.84
ADMINISTRATIVE BENFITS	18,375	1.28	71,044	1.23
ADMINISTRATIVE PR TAXES	4,995	0.35	19,454	0.34
	<u>79,854</u>	<u>5.58</u>	<u>311,783</u>	<u>5.41</u>
<b>BUSINESS TAXES &amp; INSURANCE</b>				
EXCISE TAX	25,712	1.80	108,249	1.88
PROPERTY/DIKING TAX & FIRE DISTRICT FEE	2,848	0.20	18,767	0.33
OPERATING LICENSES & PERMITS	14,702	1.03	21,033	0.36
PROPERTY INSURANCE	21,652	1.51	86,607	1.50
	<u>64,913</u>	<u>4.54</u>	<u>234,656</u>	<u>4.07</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	111,160									119,450	477,800	87%	414,434	29%	1,433,400
Business Taxes & Insurance Totals:	51,906	69,522	48,314	64,913									61,083	244,333	96%	234,656	32%	733,000
Advisors Totals:	2,644	24,186	4,666	4,899									41,125	164,500	22%	36,396	7%	493,500
Field Maintenance & Operations Totals:	160,574	177,523	200,139	208,598									214,098	856,391	87%	746,835	29%	2,569,172
Plant Maintenance & Operations Totals:	205,292	248,521	213,857	245,768									254,229	1,016,917	90%	913,438	30%	3,050,750
Other Rate Expense Totals:	1,250	1,250	1,250	1,250									1,250	5,000	100%	5,000	33%	15,000
<b>Grand Totals:</b>	<b>512,082</b>	<b>631,291</b>	<b>570,795</b>	<b>636,589</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>2,764,941</b>	<b>85%</b>	<b>2,350,758</b>	<b>28%</b>	<b>8,294,822</b>

**April's percentage**      **33%**  
**Actual Expense for 4 months**      **2,350,758**  
**Monthly Budget Average for 4 months**      **2,764,941**  
**Over (Under) Budget**      **(414,183)**

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

Periods: January through April

Account Number	Account Title	Current Month Actual	Current Year To Date Actual	Year To Date Budget	Over (Under) Year To Date Budget	Current Year Budget	% of Budget Expended
<b>Administrative Expenses</b>							
508-10	ADMIN MEDICARE PR TAX	850	3,268	3,500	(232)	10,500	31%
508-11	ADMIN FICA PR TAX	3,633	13,972	15,667	(1,695)	47,000	30%
508-50	MERCHANT SERVICES FEE	133	(1,663)	4,000	(5,663)	12,000	(14%)
623-05	DIST UTILITIES OFFICE	289	1,847	2,000	(153)	6,000	31%
903-00	CUSTOMER RECORDS & COLLECTION	13,516	31,855	41,667	(9,811)	125,000	25%
903-01	LIEN FILING EXPENSE	0	0	33	(33)	100	0%
903-02	FORECLOSURE EXPENSE	206	206	833	(627)	2,500	8%
920-00	ADMIN REGULAR SALARIES	55,548	218,601	235,300	(16,699)	705,900	31%
920-01	ADMIN COMP TIME PAYOUT	935	1,745	1,667	78	5,000	35%
920-02	ADMIN HOLIDAY PAYOUT	0	308	1,933	(1,625)	5,800	5%
920-03	ADMIN VACATION PAYOUT	0	631	1,767	(1,135)	5,300	12%
920-04	ADMIN CERTIFICATION PAY	0	0	0	0	0	0%
920-30	COMMISSIONERS SALARIES	2,816	7,040	10,000	(2,960)	30,000	23%
921-00	ADMINISTRATIVE SUPPLIES	2,627	6,574	7,333	(759)	22,000	30%
921-01	EMPLOYEE APPRECIATION	9	1,049	1,667	(618)	5,000	21%
921-02	ELECTION COSTS	0	(14,784)	0	(14,784)	0	0%
921-03	COMPUTER MAINTENANCE EXPENSE	6,738	35,734	23,333	12,400	70,000	51%
921-04	OFFICE FURNITURE & EQUIPMENT	0	412	5,000	(4,588)	15,000	3%
921-05	ADV/PROMOTION/PUBLIC EDUC	916	1,592	2,000	(408)	6,000	27%
921-06	ADMIN COMPUTER SOFTWARE MAINT	1,478	8,698	9,500	(802)	28,500	31%
921-10	ADMIN VEHICLE EXPENSE	46	222	333	(111)	1,000	22%
921-12	ADMIN CONF/TRAVEL/MILAGE/MEALS	(12)	2,721	4,000	(1,279)	12,000	23%
921-16	DUES CERTS & SUBSCRIPTIONS	209	4,426	11,333	(6,908)	34,000	13%
921-20	ADMIN TRAINING/SCHOOLING	0	0	0	0	0	0%
921-31	ADMIN SAFETY	121	572	667	(95)	2,000	29%
926-00	ADMIN L&I PR TAX	252	1,213	1,667	(454)	5,000	24%
926-10	ADMIN WA SL PR TAX	261	1,001	1,000	1	3,000	33%
926-30	ADMIN MEDICAL INSURANCE	12,576	48,304	55,600	(7,296)	166,800	29%
926-40	ADMIN PERS	5,800	22,740	23,733	(993)	71,200	32%
930-00	MISC GENERAL EXPENSE	0	0	167	(166)	500	0%
930-30	DIST TELEPHONE VBC	395	1,583	2,700	(1,117)	8,100	20%
930-34	ADMIN CELLULAR PHONE	103	381	400	(19)	1,200	32%
931-00	OFFICE RENT	0	0	0	0	0	0%
932-00	VBC FACILITY MAINTENANCE	1,717	14,187	9,000	5,187	27,000	53%
933-00	CASH OVER AND SHORT	0	0	0	0	0	0%
<b>Administration Expenses Total:</b>		<b>111,160</b>	<b>414,434</b>	<b>477,800</b>	<b>(63,366)</b>	<b>1,433,400</b>	<b>29%</b>
<b>Business Taxes &amp; Insurance</b>							
508-00	EXCISE TAX	25,712	108,249	133,333	(25,084)	400,000	27%
508-30	PROPERTY & DIKING TAX	2,848	18,767	11,000	7,767	33,000	57%
508-40	OPERATING LICENSES & PERMITS	14,702	21,033	16,667	4,366	50,000	42%
924-00	DIST PROPERTY INSURANCE	21,652	86,607	83,333	3,274	250,000	35%
<b>Taxes &amp; Insurance Total:</b>		<b>64,913</b>	<b>234,656</b>	<b>244,333</b>	<b>(9,677)</b>	<b>733,000</b>	<b>32%</b>
<b>Advisor Expenses</b>							
923-11	STATE AUDITOR	0	113	11,667	(11,554)	35,000	0%
923-12	CPA	0	0	23,333	(23,333)	70,000	0%
923-13	HUMAN RESOURCES	0	11	333	(322)	1,000	1%
923-14	FINANCIAL	0	0	0	0	0	0%
923-20	LEGAL	3,346	29,691	121,667	(91,976)	365,000	8%
923-30	ENGINEERS	1,369	3,795	6,667	(2,872)	20,000	19%
923-40	OUTSIDE HELP	185	1,286	333	953	1,000	129%
923-80	BOND ISSUANCE COST	0	1,500	500	1,000	1,500	100%
<b>Advisor Expenses Total:</b>		<b>4,899</b>	<b>36,396</b>	<b>164,500</b>	<b>(128,104)</b>	<b>493,500</b>	<b>7%</b>

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

Periods: January through April

Account Number	Account Title	Current Month Actual	Current Year To Date Actual	Year To Date Budget	Over (Under) Year To Date Budget	Current Year Budget	% of Budget Expended
<b>Field Maintenance &amp; Collections</b>							
508-12	FIELD MEDICARE PR TAX	1,336	5,335	5,967	(632)	17,900	30%
508-13	FIELD FICA PR TAX	5,605	22,704	26,633	(3,929)	79,900	28%
613-00	DIST MAINTENANCE OF LINES	0	0	2,667	(2,667)	8,000	0%
613-01	DIST - I & I	0	0	1,667	(1,667)	5,000	0%
613-02	DIST MANHOLE ADJUSTMENTS	158	207	3,333	(3,126)	10,000	2%
623-00	DIST UTILITIES OTHER LS	8,482	25,045	23,573	1,471	70,720	35%
623-01	DIST UTILITIES LS 5	409	1,757	2,480	(723)	7,441	24%
623-03	DIST UTILITIES LS 12	1,038	4,538	5,000	(462)	15,000	30%
623-04	CITY UTILITIES OTHER LS	1,536	4,697	4,961	(264)	14,882	32%
623-06	DIST UTILITIES LS 15	2,933	13,628	14,882	(1,254)	44,646	31%
623-07	CITY UTILITIES LS 1	1,531	6,816	6,201	615	18,604	37%
623-08	CITY UTILITIES LS 8	1,778	5,611	9,094	(3,484)	27,283	21%
623-09	DIST UTILITIES LS 17	828	3,604	4,507	(903)	13,520	27%
623-10	DIST UTILITIES FIELD MNT BLDG	797	6,012	5,200	812	15,600	39%
626-00	DIST OTHER LS MAINTENANCE	2,557	12,555	16,333	(3,778)	49,000	26%
626-01	DIST LS 5 MAINTENANCE	22	380	333	46	1,000	38%
626-02	DIST LS 12 MAINTENANCE	0	3,343	2,000	1,343	6,000	56%
626-03	DIST LS 15 MAINTENANCE	18	2,886	2,333	553	7,000	41%
626-04	CITY OTHER LS MAINTENANCE	285	964	5,000	(4,036)	15,000	6%
626-05	CITY LS 1 MAINTENANCE	239	8,876	1,833	7,043	5,500	161%
626-06	CITY LS 8 MAINTENANCE	0	75	1,667	(1,592)	5,000	1%
626-07	DIST LS 17 MAINTENANCE	0	0	667	(667)	2,000	0%
626-10	FIELD BLDG MAINTENANCE	713	2,872	2,600	272	7,800	37%
626-12	DECANT MAINTENANCE	168	685	167	519	500	137%
640-00	FIELD REGULAR SALARIES	83,035	331,906	387,667	(55,761)	1,163,000	29%
640-01	FIELD COMP TIME PAYOUT	5,852	25,731	38,400	(12,669)	115,200	22%
640-02	FIELD HOLIDAY PAYOUT	0	0	967	(967)	2,900	0%
640-03	FIELD VACATION PAYOUT	0	0	0	0	0	0%
640-04	FIELD CERTIFICATION PAY	2,350	9,350	9,400	(50)	28,200	33%
641-05	ODOR CONTROL	4,562	13,759	15,000	(1,241)	45,000	31%
643-00	MAINT/COLL TOOLS & SUPPLIES	1,718	16,476	11,000	5,476	33,000	50%
921-07	FIELD ADMIN SUPPLIES & EQUIP	551	1,730	1,833	(103)	5,500	31%
921-08	FIELD COMPUTER SOFTWARE MAINT	28,094	46,942	40,000	6,942	120,000	39%
921-09	FIELD VEHICLE EQUIPMENT	3,083	8,880	6,000	2,880	18,000	49%
921-11	FIELD VEHICLE EXPENSE	4,628	11,298	8,333	2,965	25,000	45%
921-13	FIELD CONF/TRAVEL/MILAGE/MEALS	5,525	6,147	7,000	(853)	21,000	29%
921-21	FIELD TRAINING/SCHOOLING	0	104	0	104	0	0%
921-30	FIELD SAFETY	4,347	6,113	23,333	(17,220)	70,000	9%
926-01	FIELD L&I PR TAX	1,218	4,929	10,933	(6,005)	32,800	15%
926-11	FIELD WA SL PR TAX	401	1,612	1,700	(88)	5,100	32%
926-31	FIELD MEDICAL INSURANCE	19,262	74,930	90,867	(15,937)	272,600	27%
926-42	FIELD PERS	9,352	37,619	36,967	652	110,900	34%
930-10	DIST TELEPHONE FIELD MNT BLDG	277	1,076	1,312	(236)	3,936	27%
930-38	FIELD CELLULAR PHONE	811	3,224	4,000	(776)	12,000	27%
931-10	FACILITY RENT PUD BUILDING	3,104	12,416	12,580	(164)	37,740	33%
<b>Field Maintenance &amp; Collections Total:</b>		<b>208,598</b>	<b>746,835</b>	<b>856,391</b>	<b>(109,556)</b>	<b>2,569,172</b>	<b>29%</b>

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

Periods: January through April

Account Number	Account Title	Current Month Actual	Current Year To Date Actual	Year To Date Budget	Over (Under) Year To Date Budget	Current Year Budget	% of Budget Expended
<b>Plant Maintenance &amp; Operation</b>							
508-14	PLANT MEDICARE PR TAX	1,056	5,062	4,800	262	14,400	35%
508-15	PLANT FICA PR TAX	4,514	21,642	21,400	242	64,200	34%
623-02	UTILITIES OLD TREATMENT PLANT	0	0	0	0	0	0%
640-50	PLANT REGULAR SALARIES	63,650	285,842	294,667	(8,824)	884,000	32%
640-51	PLANT COMP TIME PAYOUT	5,563	32,826	30,967	1,859	92,900	35%
640-52	PLANT HOLIDAY PAYOUT	0	3,670	4,800	(1,130)	14,400	25%
640-53	PLANT VACATION PAYOUT	0	19,095	2,933	16,162	8,800	217%
640-54	PLANT CERTIFICATION PAY	1,200	5,150	6,400	(1,250)	19,200	27%
652-00	MAINTENANCE OLD PLANT	0	0	0	0	0	0%
801-01	PLANT ELECTRICITY	31,057	132,422	136,667	(4,245)	410,000	32%
801-02	PLANT NATURAL GAS	904	12,992	4,000	8,992	12,000	108%
801-03	PLANT WATER	197	785	1,000	(215)	3,000	26%
801-04	PLANT GARBAGE	706	2,507	2,100	407	6,300	40%
802-01	POLYMERS	12,435	34,496	43,333	(8,837)	130,000	27%
802-02	SODIUM HYDROXIDE	16,831	68,955	65,000	3,955	195,000	35%
802-03	SODIUM HYPOCHLORITE	0	5,858	8,333	(2,476)	25,000	23%
802-04	CITRIC ACID	0	0	2,333	(2,333)	7,000	0%
803-01	BIOSOLIDS HAULING/DISPOSAL	15,588	59,879	51,333	8,546	154,000	39%
803-02	BIOSOLIDS ANALYSIS	208	996	1,200	(204)	3,600	28%
804-01	MAJOR EQUIPMENT	3,095	4,613	33,333	(28,720)	100,000	5%
804-02	PLANT MAINT & OPER SUPPLIES	25,483	38,303	40,000	(1,697)	120,000	32%
805-02	PLANT TELEPHONE	542	1,473	2,250	(777)	6,750	22%
805-03	PLANT INTERNET	452	1,395	1,167	228	3,500	40%
805-04	PLANT TELEMETRY	300	1,215	1,333	(119)	4,000	30%
805-05	PLANT CELLULAR PHONE	368	1,308	3,667	(2,358)	11,000	12%
806-01	ER PORTAL SOFTWARE SUPPORT	24,060	45,249	65,000	(19,751)	195,000	23%
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)	162	3,068	1,667	1,401	5,000	61%
807-02	REAL CHEM (WTR HEATING SYSTEM)	0	0	0	0	0	0%
807-04	JANITORIAL	620	2,001	2,667	(665)	8,000	25%
807-05	OTHER SERVICES	0	3,901	21,667	(17,766)	65,000	6%
808-01	LABORATORY SUPPLIES	1,383	5,414	8,333	(2,919)	25,000	22%
808-02	LABORATORY QA/QC SAMPLES	0	0	533	(533)	1,600	0%
808-03	LABORATORY ACCREDITATION	0	0	867	(867)	2,600	0%
808-04	LABORATORY OUTSIDE ANALYSIS	81	1,288	12,333	(11,045)	37,000	3%
809-01	PLANT SAFETY	11,108	12,586	21,667	(9,080)	65,000	19%
809-02	PLANT CONF/TRAVEL/MILAGE/MEALS	250	275	2,000	(1,725)	6,000	5%
809-03	PLANT TRAINING & SCHOOLING	0	0	0	0	0	0%
809-04	PLANT OTHER ADMIN SUPPLIES	544	787	1,000	(213)	3,000	26%
809-05	PLANT VEHICLE EXPENSE	193	1,041	1,167	(125)	3,500	30%
926-02	PLANT L&I PR TAX	1,022	3,972	8,333	(4,361)	25,000	16%
926-12	PLANT WA SL PR TAX	309	1,523	1,367	156	4,100	37%
926-32	PLANT MEDICAL INSURANCE	14,670	60,836	71,033	(10,198)	213,100	29%
926-43	PLANT PERS	7,217	31,013	34,267	(3,254)	102,800	30%
<b>Plant Maintenance &amp; Operations Total:</b>		<b>245,768</b>	<b>913,438</b>	<b>1,016,917</b>	<b>(103,479)</b>	<b>3,050,750</b>	<b>30%</b>
<b>Other Rate Expenses</b>							
508-42	CITY OPERATING FEE	1,250	5,000	5,000	0	15,000	33%
<b>Other Rate Expenses Total:</b>		<b>1,250</b>	<b>5,000</b>	<b>5,000</b>	<b>0</b>	<b>15,000</b>	<b>33%</b>
<b>Grand Totals:</b>		<b>636,589</b>	<b>2,350,758</b>	<b>2,764,941</b>	<b>(414,183)</b>	<b>8,294,822</b>	<b>28%</b>

**CAPITAL PROJECT BUDGET TO ACTUAL SUMMARY**

**FUND 58**

Through April

Project	GL Acct	Budget	Project Transfers	Spent to Date	Remaining Funds	1,639,652.12	666,599.16
<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		106,647.44	308,932.56	308,932.56	
<b>LS 2C Force Main &amp; CM</b>	10700	345,030.00		94,701.87	250,328.13	250,328.13	
<b>Main &amp; 18th St Improvements/20th St NE Business Loop Design &amp; CM</b>	10700	143,860.00		87,201.93	56,658.07	56,658.07	
<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		8,535.83	45,481.30	(8,535.83)	
<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		21,641.73	321,358.27	321,358.27	
<b>Lift Station 22 Odor Control</b>	10700	144,394.31		144,677.67	(283.36)	(283.36)	
<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		26,973.31	13,026.69	13,026.69	
<b>Vehicles</b>	10712	170,000.00		170,385.33	(385.33)	(385.33)	
<b>2022 Comp Plan</b>	10721	344,843.00		325,935.26	18,907.74	18,907.74	
<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>1,201,658.78</u>	<u><b>1,639,652.12</b></u>	1,623,699.97	