

Cash/Investment Balance Report as of:

11/30/2022

Cash/Investments to pay for Maintenance & Operations

GL Acct	Title	Amount	Description
131-10/136-10	MAINTENANCE FUND	3,387,708.57	Maintenance
131-00	Cash in Columbia Bank	445,892.46	Columbia Bank
131-01	Cash in Whidbey Island	472,608.65	Heritage Bank
131-02	Cash in Xpress Bill Pay	120,133.15	Xpress Deposit Account
	PETTY CASH ACCOUNTS	7,486.56	Petty Cash Checking, Cash & Front Desk Cash Boxes
TOTAL M&O CASH/INVESTMENTS		4,433,829.39	

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	420,131.00	SRF P&I Payments
125-13/126-13	2010 BOND P&I PAYMENT	775,639.40	Bond P&I Payments
125-15/126-15	CITY BOND P&I PAYMENT	3,197.36	City Bond P&I Payments
131-31/136-31	PWTF DEBT SERVICE	1,057,597.80	PWTF P&I Payments
TOTAL DEBT CASH/INVESTMENTS		2,256,565.56	

Cash/Investments to pay for Capital Projects

GL Acct	Title	Amount	Description
131-29/136-29	CAPITAL EXPENSE	3,910,445.96	Current Capital Expenditure Fund
<u>Use by resolution only</u>			
131-16/136-16	CAPITAL IMPROVEMENTS	14,257,278.45	Future Capital Improvement Fund
TOTAL CAPITAL CASH/INVESTMENTS		18,167,724.41	

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	3,205,694.76	County Pool - SRF Reserves
<u>Restricted Other Cash</u>			
	ESCROW TYPE ACCOUNTS	20,869.66	AP, Snohomish County, Masters Touch, Aflac Medical Reimbursement
TOTAL RESTRICTED CASH/INVESTMENTS		3,226,564.42	

GRAND TOTAL CASH/INVESTMENTS	28,084,683.78
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TOTAL OCTOBER CASH/INV BALANCE	28,084,683.78
TOTAL SEPTEMBER CASH/INV BALANCE	28,643,716.30
MONTHLY INCREASE/(DECREASE)	(559,032.52)

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

DRAFT

	MAY	JUN	JUL	AUG	SEP	OCT	NOV
OPERATING REVENUE							
RESIDENTIAL SERVICE	1,177,727	1,354,642	1,355,013	1,358,615	1,359,367	1,365,862	1,363,923
COMMERCIAL SERVICE	63,639	68,484	107,119	84,454	130,688	75,680	96,775
SCHOOLS	10,684	13,477	10,126	4,833	(15,301)	12,258	15,993
	<u>1,252,049</u>	<u>1,436,603</u>	<u>1,472,258</u>	<u>1,447,902</u>	<u>1,474,753</u>	<u>1,453,800</u>	<u>1,476,691</u>
PERMIT FEES	8,975	12,550	6,650	12,100	14,000	17,600	6,575
OTHER SEWER REVENUE	19,815	39,716	22,658	32,825	37,928	21,716	30,402
TOTAL OPERATING REVENUE	<u>1,280,840</u>	<u>1,488,869</u>	<u>1,501,566</u>	<u>1,492,827</u>	<u>1,526,682</u>	<u>1,493,115</u>	<u>1,513,668</u>
OPERATING EXPENSES							
PLANT OPERATIONS EXPENSE	145,376	97,373	187,032	176,932	120,281	105,712	128,615
PLANT SALARIES, BENEFITS & PR TAXES	104,164	101,136	106,831	104,288	124,845	124,956	132,866
MAINTENANCE & COLLECTIONS EXPENSE	30,078	25,111	27,530	24,564	65,594	49,038	27,115
MAINTENANCE & COLLECTIONS UTILITIES	15,727	12,169	17,435	14,985	12,488	17,748	16,048
MAINTENANCE SALARIES, BENEFITS & PR TAXES	128,331	128,468	131,720	114,036	130,776	146,479	139,434
ADMINISTRATIVE EXPENSE	13,000	15,586	22,324	17,092	15,560	15,932	16,832
ADMINISTRATIVE SALARIES, BENEFITS & PR TAXES	78,406	79,793	92,434	76,788	79,749	89,076	82,700
COMMISSIONERS' SALARIES	1,152	1,408	1,664	2,048	1,792	1,536	1,536
CUSTOMER RECORDS & COLLECTION	8,196	9,107	8,346	13,328	8,603	9,599	8,591
CONF, TRVL, MILEAGE, MEALS & VEHICLE EXP	2,895	3,196	3,780	6,769	5,799	7,681	(6)
TRAINING & SCHOOLING	0	0	0	0	0	0	0
BUSINESS TAXES & INSURANCE	47,268	50,241	50,216	71,980	51,989	64,048	55,031
ENGINEERING	1,910	735	4,893	538	606	683	373
LEGAL	17,292	5,290	4,144	1,846	2,655	2,776	3,700
BOND ISSUANCE COST	0	0	0	0	0	0	0
STATE AUDITOR	0	0	0	0	639	15,097	9,433
CPA	14,327	12,370	26,190	0	0	2,120	0
HUMAN RESOURCES	0	0	0	11	11	22	11
FINANCIAL	0	1,938	0	2,493	2,499	6,926	11,993
CITY OPERATING FEE	1,250	1,250	1,250	1,250	1,250	1,250	1,250
TOTAL OPERATING EXPENSE	<u>609,370</u>	<u>545,170</u>	<u>685,789</u>	<u>628,949</u>	<u>625,136</u>	<u>660,680</u>	<u>635,523</u>
OPERATING INCOME	<u>671,470</u>	<u>943,699</u>	<u>815,777</u>	<u>863,878</u>	<u>901,546</u>	<u>832,436</u>	<u>878,145</u>
OTHER REVENUE							
INTEREST ON ASSESSMENTS	0	361	0	0	0	0	44
INTEREST ON INVESTMENTS, NET OF INVESTMENT FEES	17,913	21,942	32,816	44,826	50,797	62,542	70,797
CONTRIBUTED CAPITAL-CONN FEES	28,891	20,800	27,000	0	135,000	554,873	173,148
CONTRIBUTED CAPITAL-SWI BASIN CHARGE	3,190	0	0	0	0	57,420	21,852
CONTRIBUTED CAPITAL-CALLOW RD BASIN CHARGE	0	0	0	0	0	0	0
CONTRIBUTED CAPITAL-OTHER	212	0	0	0	4,651	4,655	0
NET RENTAL INCOME (LOSS)	2,438	2,762	2,707	2,747	2,160	2,406	2,410
OTHER INTEREST INCOME	79	97	114	115	113	152	154
GAIN ON SALE OF FIXED ASSET	0	0	0	0	0	73,858	0
TOTAL OTHER REVENUE	<u>52,725</u>	<u>45,961</u>	<u>62,637</u>	<u>47,689</u>	<u>192,721</u>	<u>755,907</u>	<u>268,405</u>
OTHER DEDUCTIONS							
INTEREST EXPENSE	144,236	141,644	140,778	140,571	140,571	140,571	135,404
FOG GRANT EXPENSE	0	0	0	0	0	0	0
TOTAL OTHER DEDUCTIONS	<u>144,236</u>	<u>141,644</u>	<u>140,778</u>	<u>140,571</u>	<u>140,571</u>	<u>140,571</u>	<u>135,404</u>
NET INCOME BEFORE NON CASH TRANSACTIONS	<u>579,958</u>	<u>848,015</u>	<u>737,636</u>	<u>770,996</u>	<u>953,696</u>	<u>1,447,772</u>	<u>1,011,146</u>
NON CASH REVENUE AND (EXPENSE)							
CONTRIBUTED CAPITAL-DONATED (REV)	278,979	68,675	0	0	484,551	0	212,021
DEPRECIATION & AMORTIZATION (EXP)	(543,368)	(543,368)	(546,066)	(546,066)	(546,066)	(541,437)	(551,330)
TOTAL NON CASH REVENUE AND (EXPENSE)	<u>(264,389)</u>	<u>(474,693)</u>	<u>(546,066)</u>	<u>(546,066)</u>	<u>(61,515)</u>	<u>(541,437)</u>	<u>(339,309)</u>
NET INCOME	<u>315,570</u>	<u>373,322</u>	<u>191,569</u>	<u>224,930</u>	<u>892,181</u>	<u>906,334</u>	<u>671,837</u>

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

DRAFT

	MAY	JUN	JUL	AUG	SEP	OCT	NOV
OTHER SEWER REVENUE							
FORFEITURE DISC & PENALTIES	13,661	16,140	17,343	25,142	25,386	17,206	24,430
INTEREST CHARGES	1,365	1,630	1,979	2,142	2,202	2,045	2,453
FOG PROGRAM FEE	700	6,000	2,500	0	2,700	0	0
DEVELOPER ADMIN CHARGES	4,089	3,713	806	5,464	7,277	2,266	3,300
OTHER MISC REVENUES	0	12,232	30	76	363	198	219
	19,815	39,716	22,658	32,825	37,928	21,716	30,402
PLANT OPERATIONS EXPENSES							
UTILITIES	31,070	29,560	31,741	35,438	34,839	32,621	40,436
CHEMICALS	23,891	18,174	40,768	42,249	32,740	27,994	27,195
BIOSOLIDS	13,960	15,158	18,352	16,511	20,145	16,663	13,559
EQUIPMENT & SUPPLIES	43,126	9,626	53,061	44,114	17,757	8,331	28,072
TELECOMMUNICATIONS	1,422	1,260	2,785	2,210	1,774	1,712	1,402
SOFTWARE SUPPORT	5,707	5,402	15,378	27,949	3,230	12,554	10,234
FACILITY SERVICES	21,334	13,261	20,059	3,188	4,610	1,083	4,934
LABORATORY	3,542	2,563	2,746	3,941	3,263	1,503	2,330
MISCELLANEOUS	1,325	2,371	2,143	1,333	1,924	3,251	453
	145,376	97,373	187,032	176,932	120,281	105,712	128,615
PLANT SALARIES, BENEFITS & PR TAXES							
PLANT SALARIES	70,055	72,217	77,154	84,197	89,224	88,612	98,680
PLANT BENEFITS	21,851	22,072	22,307	25,333	26,941	27,000	25,222
PLANT PR TAXES	12,258	6,847	7,371	(5,241)	8,680	9,345	8,963
	104,164	101,136	106,831	104,288	124,845	124,956	132,866
MAINTENANCE & COLLECTIONS EXPENSE							
MAINTENANCE OF LINES	0	762	0	71	2,425	404	0
DISTRICT LIFT STATION MAINTENANCE	7,195	828	7,255	4,917	32,293	14,007	1,939
CITY LIFT STATION MAINTENANCE	1,785	557	795	899	2,979	11,125	1,959
FIELD BLDG MAINTENANCE	1,054	961	1,509	1,478	970	1,548	928
DECANT FACILITY MAINTENANCE	131	0	0	0	0	0	0
SOFTWARE MAINT & LIFT STATION TELEMTRY	7,418	8,631	7,992	7,893	10,822	10,481	7,418
TELECOMMUNICATIONS	1,076	1,137	1,127	273	1,180	1,191	1,119
CHEMICALS & ODOR CONTROL	4,137	3,264	3,322	4,281	3,326	4,364	3,341
SYSTEM EXPENSE	2,873	3,251	1,346	674	6,311	944	6,306
SAFETY	1,305	2,616	1,082	974	2,185	1,870	1,001
FIELD BLDG RENT	3,104	3,104	3,104	3,104	3,104	3,104	3,104
	30,078	25,111	27,530	24,564	65,594	49,038	27,115
MAINTENANCE & COLLECTIONS SALARIES, BENEFITS & PR TAXES							
MAINTENANCE & COLLECTIONS SALARIES	91,157	91,352	94,209	92,539	93,170	103,678	97,923
MAINTENANCE & COLLECTIONS BENEFITS	28,605	28,625	28,918	28,747	28,942	32,178	32,120
MAINTENANCE & COLLECTIONS PR TAXES	8,569	8,490	8,593	(7,250)	8,664	10,623	9,391
	128,331	128,468	131,720	114,036	130,776	146,479	139,434
ADMINISTRATIVE EXPENSE							
OFFICE SUPPLIES & MAINTENANCE	10,456	13,916	20,754	13,782	14,399	14,854	15,344
DUES, CERTS & SUBSCRIPTIONS	0	280	60	192	0	(195)	341
TELECOMMUNICATIONS	498	498	501	1,354	514	565	565
ADVERTISING, PROMO & PUBLIC EDUCATION	2,046	892	1,009	1,764	647	708	582
	13,000	15,586	22,324	17,092	15,560	15,932	16,832
ADMINISTRATIVE SALARIES, BENEFITS & PR TAXES							
ADMINISTRATIVE SALARIES	55,321	56,463	57,624	55,901	56,317	63,216	58,839
ADMINISTRATIVE BENEFITS	18,296	18,413	18,532	18,383	18,500	20,288	18,959
ADMINISTRATIVE PR TAXES	4,789	4,917	16,278	2,504	4,932	5,572	4,902
	78,406	79,793	92,434	76,788	79,749	89,076	82,700
BUSINESS TAXES & INSURANCE							
EXCISE TAX	25,712	28,589	28,505	30,622	30,321	39,643	32,595
PROPERTY/DIKING TAX & FIRE DISTRICT FEE	(96)	0	0	0	16	2,728	0
OPERATING LICENSES & PERMITS	0	0	59	19,706	0	0	784
PROPERTY INSURANCE	21,652	21,652	21,652	21,652	21,652	21,677	21,652
	47,268	50,241	50,216	71,980	51,989	64,048	55,031

LAKE STEVENS SEWER DISTRICT
COMPARATIVE STATEMENTS OF OPERATIONS - 11 MONTHS ENDED NOVEMBER 30, 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	1,363,923	0	1,363,923	13,999,470	11,409,740	2,589,730	22.70%
COMMERCIAL SERVICE	96,775	0	96,775	855,581	702,520	153,061	21.79%
SCHOOLS	15,993	0	15,993	119,303	59,129	60,174	101.77%
	<u>1,476,691</u>	<u>0</u>	<u>1,476,691</u>	<u>14,974,355</u>	<u>12,171,389</u>	<u>2,802,965</u>	<u>23.03%</u>
PERMIT FEES	6,575	0	6,575	108,700	95,750	12,950	13.52%
OTHER SEWER REVENUE	30,402	0	30,402	326,598	235,701	90,898	38.56%
TOTAL OPERATING REVENUE	<u>1,513,668</u>	<u>0</u>	<u>1,513,668</u>	<u>15,409,653</u>	<u>12,502,840</u>	<u>2,906,813</u>	<u>23.25%</u>
OPERATING EXPENSES							
PLANT OPERATIONS EXPENSE	128,615	0	128,615	1,403,332	1,092,480	310,852	28.45%
PLANT SALARIES & BENEFITS & PR TAXES	132,866	0	132,866	1,269,716	1,031,934	237,781	23.04%
MAINT & COLLECTIONS EXPENSE	27,115	0	27,115	393,487	260,707	132,780	50.93%
MAINT & COLLECTIONS UTILITIES	16,048	0	16,048	179,715	149,608	30,107	20.12%
MAINT SALARIES & BENEFITS & PR TAXES	139,434	0	139,434	1,433,361	1,236,590	196,771	15.91%
ADMIN EXPENSE	16,832	0	16,832	178,828	207,342	(28,514)	(13.75%)
ADMIN SALARIES & BENEFITS & PR TAXES	82,700	0	82,700	890,729	815,889	74,841	9.17%
COMMISSIONERS' SALARIES	1,536	0	1,536	18,176	17,152	1,024	5.97%
CUSTOMER RECORDS & COLLECTION	8,591	0	8,591	97,626	85,915	11,711	13.63%
CONF, TRVL, MILEAGE, MEALS & VEHICLE EXP	(6)	0	(6)	51,819	25,839	25,980	100.55%
TRAINING & SCHOOLING	0	0	0	104	16,338	(16,234)	(99.36%)
BUSINESS TAXES & INSURANCE	55,031	0	55,031	625,427	529,691	95,736	18.07%
ENGINEERING	373	0	373	13,533	10,939	2,594	23.72%
LEGAL	3,700	0	3,700	67,394	231,537	(164,144)	(70.89%)
BOND ISSUANCE COST	0	0	0	1,500	1,500	0	0.00%
STATE AUDITOR	9,433	0	9,433	25,282	16,579	8,704	52.50%
CPA	0	0	0	55,007	9,135	45,872	502.16%
HUMAN RESOURCES	11	0	11	66	289	(223)	(77.16%)
FINANCIAL	11,993	0	11,993	25,848	0	25,848	0.00%
CITY OPERATING FEE	1,250	0	1,250	13,750	12,500	1,250	10.00%
TOTAL OPERATING EXPENSE	<u>635,523</u>	<u>0</u>	<u>635,523</u>	<u>6,744,700</u>	<u>5,751,963</u>	<u>992,736</u>	<u>17.26%</u>
OPERATING INCOME	<u>878,145</u>	<u>0</u>	<u>878,145</u>	<u>8,664,953</u>	<u>6,750,877</u>	<u>1,914,077</u>	<u>28.35%</u>
OTHER REVENUE							
INTEREST ON ASSESSMENTS	44	0	44	405	457	(51)	(11.27%)
INTEREST ON INVESTMENTS, NET OF INVESTMENT FEES	70,797	0	70,797	337,747	99,269	238,478	240.23%
CONTRIBUTED CAP-CONN FEES	173,148	0	173,148	1,326,270	3,919,027	(2,592,757)	(66.16%)
CONTRIBUTED CAP-SWI BASIN CHARGE	21,852	0	21,852	85,652	669,246	(583,595)	(87.20%)
CONTRIBUTED CAP-CALLOW RD BASIN CHARGE	0	0	0	0	10,658	(10,658)	(100.00%)
CONTRIBUTED CAPIAL-OTHER	0	0	0	9,518	23,261	(13,743)	(59.08%)
NET RENTAL INCOME (LOSS)	2,410	0	2,410	27,874	24,299	3,575	14.71%
OTHER INTEREST INCOME	154	0	154	1,104	906	199	21.92%
GAIN ON SALE OF FIXED ASSET	0	0	0	(73,858)	1,753	(75,611)	(4313.26%)
TOTAL OTHER REVENUE	<u>268,405</u>	<u>0</u>	<u>268,405</u>	<u>1,714,712</u>	<u>4,748,876</u>	<u>(3,034,165)</u>	<u>(63.89%)</u>
OTHER DEDUCTIONS							
INTEREST EXPENSE	135,404	0	135,404	1,560,923	1,560,050	873	0.06%
FOG GRANT EXPENSE	0	0	0	0	5,751	(5,751)	(100.00%)
TOTAL OTHER DEDUCTIONS	<u>135,404</u>	<u>0</u>	<u>135,404</u>	<u>1,560,923</u>	<u>1,565,801</u>	<u>(4,878)</u>	<u>(0.31%)</u>
NET INCOME BEFORE NON CASH TRANSACTIONS	<u>1,011,146</u>	<u>0</u>	<u>1,011,146</u>	<u>8,818,742</u>	<u>9,933,952</u>	<u>(1,115,210)</u>	<u>(11.23%)</u>
NON CASH REVENUE AND (EXPENSE)							
CONTRIBUTED CAPITAL-DONATED (REV)	212,021	0	212,021	1,358,358	4,667,824	(3,309,465)	(70.90%)
DEPRECIATION & AMORTIZATION (EXP)	(551,330)	(534,286)	(17,044)	(5,991,172)	(5,332,110)	(659,062)	12.36%
TOTAL NON CASH REVENUE AND (EXPENSE)	<u>(339,309)</u>	<u>(534,286)</u>	<u>194,977</u>	<u>(4,632,813)</u>	<u>(664,286)</u>	<u>(3,968,528)</u>	<u>597.41%</u>
NET INCOME	<u>671,837</u>	<u>(534,286)</u>	<u>1,206,123</u>	<u>4,185,928</u>	<u>9,269,667</u>	<u>(5,083,738)</u>	<u>(54.84%)</u>

**LAKE STEVENS SEWER DISTRICT
COMPARATIVE STATEMENTS OF OPERATIONS - 11 MONTHS ENDED NOVEMBER 30, 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	24,430	0	24,430	201,895	136,601	65,294	47.80%
INTEREST CHARGES	2,453	0	2,453	20,011	15,900	4,111	25.86%
FOG PROGRAM FEE	0	0	0	54,225	38,000	16,225	42.70%
DEVELOPER ADMIN CHARGES	3,300	0	3,300	36,842	38,707	(1,865)	(4.82%)
OTHER MISC REVENUES	219	0	219	13,625	6,493	7,132	109.84%
	<u>30,402</u>	<u>0</u>	<u>30,402</u>	<u>326,598</u>	<u>235,701</u>	<u>90,898</u>	<u>38.56%</u>
PLANT OPERATIONS EXPENSES							
UTILITIES	40,436	0	40,436	384,411	347,793	36,617	10.53%
CHEMICALS	27,195	0	27,195	322,319	256,667	65,651	25.58%
BIOSOLIDS	13,559	0	13,559	175,223	119,066	56,157	47.16%
EQUIPMENT & SUPPLIES	28,072	0	28,072	247,520	173,423	74,097	42.73%
TELECOMMUNICATIONS	1,402	0	1,402	17,956	25,338	(7,382)	(29.13%)
SOFTWARE SUPPORT	10,234	0	10,234	125,702	42,075	83,627	198.75%
FACILITY SERVICES	4,934	0	4,934	77,440	59,296	18,144	30.60%
LABORATORY	2,330	0	2,330	26,590	41,879	(15,288)	(36.51%)
MISCELLANEOUS	453	0	453	26,171	26,943	(771)	(2.86%)
	<u>128,615</u>	<u>0</u>	<u>128,615</u>	<u>1,403,332</u>	<u>1,092,480</u>	<u>310,852</u>	<u>28.45%</u>
PLANT SALARIES, BENEFITS & PR TAXES							
PLANT SALARIES	98,680	0	98,680	926,722	720,191	206,531	28.68%
PLANT BENEFITS	25,222	0	25,222	262,573	235,197	27,376	11.64%
PLANT PR TAXES	8,963	0	8,963	80,421	76,547	3,874	5.06%
	<u>132,866</u>	<u>0</u>	<u>132,866</u>	<u>1,269,716</u>	<u>1,031,934</u>	<u>237,781</u>	<u>23.04%</u>
MAINTENANCE & COLLECTIONS EXPENSES							
MAINTENANCE OF LINES	0	0	0	3,869	17,247	(13,378)	(77.57%)
DISTRICT LIFT STATION MAINTENANCE	1,939	0	1,939	88,457	51,927	36,530	70.35%
CITY LIFT STATION MAINTENANCE	1,959	0	1,959	30,151	26,646	3,505	13.15%
FIELD BLDG MAINTENANCE	928	0	928	13,049	8,710	4,339	49.82%
DECANT FACILITY MAINTENANCE	0	0	0	816	178	638	358.31%
SOFTWARE MAINT & LIFT STATION TELEMETRY	7,418	0	7,418	107,596	38,959	68,637	176.18%
TELECOMMUNICATIONS	1,119	0	1,119	11,402	10,979	423	3.86%
CHEMICALS & ODOR CONTROL	3,341	0	3,341	39,795	33,727	6,068	17.99%
SYSTEM EXPENSE	6,306	0	6,306	47,061	26,618	20,443	76.80%
SAFETY	1,001	0	1,001	17,147	14,625	2,522	17.24%
FIELD BLDG RENT	3,104	0	3,104	34,144	31,092	3,052	9.82%
	<u>27,115</u>	<u>0</u>	<u>27,115</u>	<u>393,487</u>	<u>260,707</u>	<u>132,780</u>	<u>50.93%</u>
MAINTENANCE & COLLECTIONS SALARIES, BENEFITS & PR TAXES							
MAINTENANCE & COLLECTIONS SALARIES	97,923	0	97,923	1,031,014	863,298	167,716	19.43%
MAINTENANCE & COLLECTIONS BENEFITS	32,120	0	32,120	320,685	286,619	34,067	11.89%
MAINTENANCE & COLLECTIONS PR TAXES	9,391	0	9,391	81,661	86,673	(5,012)	(5.78%)
	<u>139,434</u>	<u>0</u>	<u>139,434</u>	<u>1,433,361</u>	<u>1,236,590</u>	<u>196,771</u>	<u>15.91%</u>
ADMINISTRATIVE EXPENSE							
OFFICE SUPPLIES & MAINTENANCE	15,344	0	15,344	156,954	192,360	(35,406)	(18.41%)
DUES, CERTS & SUBSCRIPTIONS	341	0	341	5,104	4,772	332	6.95%
TELECOMMUNICATIONS	565	0	565	6,459	4,496	1,962	43.64%
ADVERTISING, PROMO & PUBLIC EDUCATION	582	0	582	10,311	5,713	4,598	80.49%
	<u>16,832</u>	<u>0</u>	<u>16,832</u>	<u>178,828</u>	<u>207,342</u>	<u>(28,514)</u>	<u>(13.75%)</u>
ADMINISTRATIVE SALARIES, BENEFITS & PR TAXES							
ADMINISTRATIVE SALARIES	58,839	0	58,839	624,967	581,276	43,691	7.52%
ADMINISTRATIVE BENEFITS	18,959	0	18,959	202,415	185,530	16,885	9.10%
ADMINISTRATIVE PR TAXES	4,902	0	4,902	63,348	49,083	14,265	29.06%
	<u>82,700</u>	<u>0</u>	<u>82,700</u>	<u>890,729</u>	<u>815,889</u>	<u>74,841</u>	<u>9.17%</u>
BUSINESS TAXES & INSURANCE							
EXCISE TAX	32,595	0	32,595	324,236	318,791	5,445	1.71%
PROPERTY/DIKING TAX & FIRE DISTRICT FEE	0	0	0	21,415	20,619	796	3.86%
OPERATING LICENSES & PERMITS	784	0	784	41,582	20,236	21,346	105.49%
PROPERTY INSURANCE	21,652	0	21,652	238,194	170,045	68,149	40.08%
	<u>55,031</u>	<u>0</u>	<u>55,031</u>	<u>625,427</u>	<u>529,691</u>	<u>95,736</u>	<u>18.07%</u>

LAKE STEVENS SEWER DISTRICT
COST PER EQUIVALENT RESIDENTIAL UNIT - 11 MONTHS ENDED NOVEMBER 30, 2022

DRAFT

	CURRENT MONTH	PER CUSTOMER	CURRENT Y-T-D	PER CUSTOMER
CUSTOMER EQUIVALENT (ERU)		14,916		151,256
OPERATING REVENUE				
RESIDENTIAL SERVICE	1,363,923	13,777	13,999,470	141,409
COMMERCIAL SERVICE	96,775	978	855,581	8,642
SCHOOLS	15,993	162	119,303	1,205
	<u>1,476,691</u>	<u>14,916</u>	<u>14,974,355</u>	<u>151,256</u>
PERMIT FEES	6,575	0.44	108,700	0.72
OTHER SEWER REVENUE	30,402	2.04	326,598	2.16
TOTAL OPERATING REVENUE	<u>1,513,668</u>	<u>101.48</u>	<u>15,409,653</u>	<u>101.88</u>
OPERATING EXPENSES				
PLANT OPERATIONS EXPENSE	128,615	8.62	1,403,332	9.28
PLANT SALARIES, BENEFITS & PR TAXES	132,866	8.91	1,269,716	8.39
MAINTENANCE & COLLECTIONS EXPENSE	27,115	1.82	393,487	2.60
MAINTENANCE & COLLECTIONS UTILITIES	16,048	1.08	179,715	1.19
MAINTENANCE SALARIES, BENEFITS & PR TAXES	139,434	9.35	1,433,361	9.48
ADMINISTRATIVE EXPENSE	16,832	1.13	178,828	1.18
ADMINISTRATIVE SALARIES, BENEFITS & PR TAXES	82,700	5.54	890,729	5.89
COMMISSIONERS' SALARIES	1,536	0.10	18,176	0.12
CUSTOMER RECORDS & COLLECTION	8,591	0.58	97,626	0.65
CONF, TRVL, MILEAGE, MEALS & VEHICLE EXP	(6)	(0.00)	51,819	0.34
TRAINING & SCHOOLING	0	0.00	104	0.00
BUSINESS TAXES & INSURANCE	55,031	3.69	625,427	4.13
ENGINEERING	373	0.03	13,533	0.09
LEGAL	3,700	0.25	67,394	0.45
BOND ISSUANCE COST	0	0.00	1,500	0.01
STATE AUDITOR	9,433	0.63	25,282	0.17
CPA	0	0.00	55,007	0.36
HUMAN RESOURCES	11	0.00	66	0.00
FINANCIAL	11,993	0.80	25,848	0.17
CITY OPERATING FEE	1,250	0.08	13,750	0.09
TOTAL OPERATING EXPENSE	<u>635,523</u>	<u>42.61</u>	<u>6,744,700</u>	<u>44.59</u>
OPERATING INCOME	<u>878,145</u>	<u>58.87</u>	<u>8,664,953</u>	<u>57.29</u>
OTHER REVENUE				
INTEREST ON ASSESSMENTS	44	0.00	405	0.00
INTEREST ON INVESTMENTS, NET OF INVESTMENT FEES	70,797	4.75	337,747	2.23
CONTRIBUTED CAPITAL-CONN FEES	173,148	11.61	1,326,270	8.77
CONTRIBUTED CAPITAL-SWI BASIN CHARGE	21,852	1.46	85,652	0.57
CONTRIBUTED CAPITAL-CALLOW RD BASIN CHARGE	0	0.00	0	0.00
CONTRIBUTED CAPITAL-OTHER	0	0.00	9,518	0.06
NET RENTAL INCOME (LOSS)	2,410	0.16	27,874	0.18
OTHER INTEREST INCOME	154	0.01	1,104	0.01
GAIN ON SALE OF FIXED ASSET	0	0.00	(73,858)	(0.49)
TOTAL OTHER REVENUE	<u>268,405</u>	<u>17.99</u>	<u>1,714,712</u>	<u>11.34</u>
OTHER DEDUCTIONS				
INTEREST EXPENSE	135,404	9.08	1,560,923	10.32
FOG GRANT EXPENSE	0	0.00	0	0.00
TOTAL OTHER DEDUCTIONS	<u>135,404</u>	<u>9.08</u>	<u>1,560,923</u>	<u>10.32</u>
NET INCOME BEFORE NON CASH TRANSACTIONS	<u>1,011,146</u>	<u>67.79</u>	<u>8,818,742</u>	<u>58.30</u>
NON CASH REVENUE AND EXPENSE				
CONTRIBUTED CAPITAL-DONATED (REV)	212,021	14.21	1,358,358	8.98
DEPRECIATION & AMORTIZATION (EXP)	(551,330)	(36.96)	(5,991,172)	(39.61)
TOTAL NON CASH REVENUE AND EXPENSE	<u>(339,309)</u>	<u>(22.75)</u>	<u>(4,632,813)</u>	<u>(30.63)</u>
NET INCOME	<u>671,837</u>	<u>45.04</u>	<u>4,185,928</u>	<u>27.67</u>
AVERAGE MONTHLY PRINCIPLE PAYMENT	<u>461,454</u>	<u>30.94</u>	<u>5,075,999</u>	<u>33.56</u>
TOTAL OPERATING EXP + OTHER DEDUCTIONS + AVERAGE MONTHLY PRINCIPLE PAYMENT	<u>1,232,382</u>	<u>82.62</u>	<u>13,381,622</u>	<u>88.47</u>

LAKE STEVENS SEWER DISTRICT
COST PER EQUIVALENT RESIDENTIAL UNIT - 11 MONTHS ENDED NOVEMBER 30, 2022

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	CURRENT MONTH	PER CUSTOMER	CURRENT Y-T-D	PER CUSTOMER
OTHER SEWER REVENUE				
FORFEITURE DISC & PENALTIES	24,430	1.64	201,895	1.33
INTEREST CHARGES	2,453	0.16	20,011	0.13
FOG PROGRAM FEE	0	0.00	54,225	0.36
DEVELOPER ADMIN CHARGES	3,300	0.22	36,842	0.24
OTHER MISC REVENUES	219	0.01	13,625	0.09
	<u>30,402</u>	<u>2.04</u>	<u>326,598</u>	<u>2.16</u>
PLANT OPERATIONS EXPENSE				
UTILITIES	40,436	2.71	384,411	2.54
CHEMICALS	27,195	1.82	322,319	2.13
BIOSOLIDS	13,559	0.91	175,223	1.16
EQUIPMENT & SUPPLIES	28,072	1.88	247,520	1.64
TELECOMMUNICATIONS	1,402	0.09	17,956	0.12
SOFTWARE SUPPORT	10,234	0.69	125,702	0.83
FACILITY SERVICES	4,934	0.33	77,440	0.51
LABORATORY	2,330	0.16	26,590	0.18
MISCELLANEOUS	453	0.03	26,171	0.17
	<u>128,615</u>	<u>8.62</u>	<u>1,403,332</u>	<u>9.28</u>
PLANT SALARIES, BENEFITS & PR TAXES				
PLANT SALARIES	98,680	6.62	926,722	6.13
PLANT BENFITS	25,222	1.69	262,573	1.74
PLANT PR TAXES	8,963	0.60	80,421	0.53
	<u>132,866</u>	<u>8.91</u>	<u>1,269,716</u>	<u>8.39</u>
MAINTENANCE & COLLECTIONS EXPENSE				
MAINTENANCE OF LINES	0	0.00	3,869	0.03
DISTRICT LIFT STATION MAINTENANCE	1,939	0.13	88,457	0.58
CITY LIFT STATION MAINTENANCE	1,959	0.13	30,151	0.20
FIELD BLDG MAINTENANCE	928	0.06	13,049	0.09
DECANT FACILITY MAINTENANCE	0	0.00	816	0.01
SOFTWARE MAINT & LIFT STATION TELEMETRY	7,418	0.50	107,596	0.71
TELECOMMUNICATIONS	1,119	0.08	11,402	0.08
CHEMICALS & ODOR CONTROL	3,341	0.22	39,795	0.26
SYSTEM EXPENSE	6,306	0.42	47,061	0.31
SAFETY	1,001	0.07	17,147	0.11
FIELD BLDG RENT	3,104	0.21	34,144	0.23
	<u>27,115</u>	<u>1.82</u>	<u>393,487</u>	<u>2.60</u>
MAINTENANCE & COLLECTIONS SALARIES, BENEFITS & PR TAXES				
MAINTENANCE & COLLECTIONS SALARIES	97,923	6.56	1,031,014	6.82
MAINTENANCE & COLLECTIONS BENFITS	32,120	2.15	320,685	2.12
MAINTENANCE & COLLECTIONS PR TAXES	9,391	0.63	81,661	0.54
	<u>139,434</u>	<u>9.35</u>	<u>1,433,361</u>	<u>9.48</u>
ADMINISTRATIVE EXPENSE				
OFFICE SUPPLIES & MAINTENANCE	15,344	1.03	156,954	1.04
DUES, CERTS & SUBSCRIPTIONS	341	0.02	5,104	0.03
TELECOMMUNICATIONS	565	0.04	6,459	0.04
ADVERTISING, PROMO & PUBLIC EDUCATION	582	0.04	10,311	0.07
	<u>16,832</u>	<u>1.13</u>	<u>178,828</u>	<u>1.18</u>
ADMINISTRATIVE SALARIES, BENEFITS & PR TAXES				
ADMINISTRATIVE SALARIES	58,839	3.94	624,967	4.13
ADMINISTRATIVE BENFITS	18,959	1.27	202,415	1.34
ADMINISTRATIVE PR TAXES	4,902	0.33	63,348	0.42
	<u>82,700</u>	<u>5.54</u>	<u>890,729</u>	<u>5.89</u>
BUSINESS TAXES & INSURANCE				
EXCISE TAX	32,595	2.19	324,236	2.14
PROPERTY/DIKING TAX & FIRE DISTRICT FEE	0	0.00	21,415	0.14
OPERATING LICENSES & PERMITS	784	0.05	41,582	0.27
PROPERTY INSURANCE	21,652	1.45	238,194	1.57
	<u>55,031</u>	<u>3.69</u>	<u>625,427</u>	<u>4.13</u>

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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	111,564	100,874	106,053	125,240	111,525	107,310	118,441	107,273		123,117	1,354,283	88%	1,191,555	81%	1,477,400
Business Taxes & Insurance Totals:	51,906	69,522	48,314	64,913	47,268	50,241	50,216	71,980	51,989	64,048	55,031		55,000	605,000	103%	625,427	95%	660,000
Advisors Totals:	2,644	24,186	4,666	4,899	33,529	20,333	35,408	4,887	6,409	27,897	25,510		37,725	414,975	46%	190,370	42%	452,700
Field Maintenance & Operations Totals:	160,574	177,523	200,139	209,594	176,507	167,832	179,430	156,970	212,841	216,104	185,197		210,503	2,315,537	88%	2,042,710	81%	2,526,040
Plant Maintenance & Operations Totals:	205,292	248,521	213,857	246,286	249,942	199,461	294,246	282,337	245,336	232,941	261,262		274,908	3,023,992	89%	2,679,480	81%	3,298,900
Other Rate Expense Totals:	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250		1,250	13,750	100%	13,750	92%	15,000
Grand Totals:	512,082	631,291	570,795	638,506	609,370	545,170	685,789	628,949	625,136	660,680	635,523	0	702,503	7,727,537	87%	6,743,292	80%	8,430,040

November's percentage 83%
 Actual Expense for 11 months 6,743,292
 Monthly Budget Average for 11 months 7,727,537
 Over (Under) Budget (984,245)

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

Periods: January through November

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	866	20,507	9,625	10,882	10,500	195%
508-11	ADMIN FICA PR TAX	3,513	39,215	40,700	(1,485)	44,400	88%
508-50	MERCHANT SERVICES FEE	1,159	1,310	1,833	(523)	2,000	66%
623-05	DIST UTILITIES OFFICE	451	5,061	5,500	(439)	6,000	84%
903-00	CUSTOMER RECORDS & COLLECTION	8,591	97,351	100,833	(3,482)	110,000	89%
903-01	LIEN FILING EXPENSE	0	36	92	(56)	100	36%
903-02	FORECLOSURE EXPENSE	0	308	2,292	(1,983)	2,500	12%
920-00	ADMIN REGULAR SALARIES	58,839	619,643	675,400	(55,757)	736,800	84%
920-01	ADMIN COMP TIME PAYOUT	0	4,385	6,875	(2,490)	7,500	58%
920-02	ADMIN HOLIDAY PAYOUT	0	308	1,467	(1,159)	1,600	19%
920-03	ADMIN VACATION PAYOUT	0	631	18,333	(17,702)	20,000	3%
920-04	ADMIN CERTIFICATION PAY	0	0	0	0	0	0%
920-30	COMMISSIONERS SALARIES	1,536	18,176	27,500	(9,324)	30,000	61%
921-00	ADMINISTRATIVE SUPPLIES	1,801	23,302	18,333	4,968	20,000	117%
921-01	EMPLOYEE APPRECIATION	80	1,669	4,583	(2,914)	5,000	33%
921-02	ELECTION COSTS	0	(14,784)	0	(14,784)	0	0%
921-03	COMPUTER MAINTENANCE EXPENSE	4,972	72,586	87,083	(14,498)	95,000	76%
921-04	OFFICE FURNITURE & EQUIPMENT	0	3,252	3,208	44	3,500	93%
921-05	ADV/PROMOTION/PUBLIC EDUC	502	8,642	6,417	2,225	7,000	123%
921-06	ADMIN COMPUTER SOFTWARE MAINT	5,064	29,965	26,125	3,840	28,500	105%
921-10	ADMIN VEHICLE EXPENSE	46	543	917	(373)	1,000	54%
921-12	ADMIN CONF/TRAVEL/MILAGE/MEALS	(2,432)	7,393	11,000	(3,607)	12,000	62%
921-16	DUES CERTS & SUBSCRIPTIONS	341	5,104	31,167	(26,063)	34,000	15%
921-20	ADMIN TRAINING/SCHOOLING	0	0	0	0	0	0%
921-31	ADMIN SAFETY	0	3,384	2,750	634	3,000	113%
926-00	ADMIN L&I PR TAX	258	654	3,208	(2,554)	3,500	19%
926-10	ADMIN WA SL PR TAX	265	2,812	2,933	(121)	3,200	88%
926-30	ADMIN MEDICAL INSURANCE	12,846	138,094	152,167	(14,073)	166,000	83%
926-40	ADMIN PERS	6,113	64,321	73,425	(9,104)	80,100	80%
930-00	MISC GENERAL EXPENSE	0	0	458	(458)	500	0%
930-30	DIST TELEPHONE VBC	409	4,399	6,875	(2,476)	7,500	59%
930-34	ADMIN CELLULAR PHONE	156	2,060	1,100	960	1,200	172%
931-00	OFFICE RENT	0	0	0	0	0	0%
932-00	VBC FACILITY MAINTENANCE	1,897	29,604	32,083	(2,480)	35,000	85%
933-00	CASH OVER AND SHORT	0	0	0	0	0	0%
Administration Expenses Total:		107,273	1,189,930	1,354,283	(164,353)	1,477,400	81%
Business Taxes & Insurance							
508-00	EXCISE TAX	32,595	324,236	297,917	26,319	325,000	100%
508-30	PROPERTY & DIKING TAX	0	21,415	22,917	(1,502)	25,000	86%
508-40	OPERATING LICENSES & PERMITS	784	41,582	45,833	(4,251)	50,000	83%
924-00	DIST PROPERTY INSURANCE	21,652	238,194	238,333	(139)	260,000	92%
Taxes & Insurance Total:		55,031	625,427	605,000	20,427	660,000	95%
Advisor Expenses							
923-11	STATE AUDITOR	9,433	25,282	32,083	(6,801)	35,000	72%
923-12	CPA	0	55,007	64,167	(9,159)	70,000	79%
923-13	HUMAN RESOURCES	11	66	458	(392)	500	13%
923-14	FINANCIAL	11,993	25,848	36,667	(10,819)	40,000	65%
923-20	LEGAL	3,700	67,394	183,333	(115,940)	200,000	34%
923-30	ENGINEERS	373	13,533	91,667	(78,134)	100,000	14%
923-40	OUTSIDE HELP	0	1,740	5,225	(3,485)	5,700	31%
923-80	BOND ISSUANCE COST	0	1,500	1,375	125	1,500	100%
Advisor Expenses Total:		25,510	190,370	414,975	(224,605)	452,700	42%

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

Periods: January through November

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	1,467	14,929	16,867	(1,937)	18,400	81%
508-13	FIELD FICA PR TAX	6,084	63,539	71,958	(8,419)	78,500	81%
613-00	DIST MAINTENANCE OF LINES	0	43	7,333	(7,291)	8,000	1%
613-01	DIST - I & I	0	353	4,583	(4,230)	5,000	7%
613-02	DIST MANHOLE ADJUSTMENTS	0	3,473	4,583	(1,110)	5,000	69%
623-00	DIST UTILITIES OTHER LS	8,177	68,680	64,167	4,513	70,000	98%
623-01	DIST UTILITIES LS 5	0	3,817	5,042	(1,225)	5,500	69%
623-03	DIST UTILITIES LS 12	697	10,283	13,750	(3,467)	15,000	69%
623-04	CITY UTILITIES OTHER LS	347	10,118	11,917	(1,799)	13,000	78%
623-06	DIST UTILITIES LS 15	2,078	33,954	40,333	(6,379)	44,000	77%
623-07	CITY UTILITIES LS 1	1,870	16,463	18,333	(1,871)	20,000	82%
623-08	CITY UTILITIES LS 8	1,486	16,431	16,500	(69)	18,000	91%
623-09	DIST UTILITIES LS 17	647	9,403	11,000	(1,597)	12,000	78%
623-10	DIST UTILITIES FIELD MNT BLDG	745	9,160	13,750	(4,590)	15,000	61%
626-00	DIST OTHER LS MAINTENANCE	1,164	65,689	36,667	29,022	40,000	164%
626-01	DIST LS 5 MAINTENANCE	30	6,113	917	5,196	1,000	611%
626-02	DIST LS 12 MAINTENANCE	263	5,789	8,250	(2,461)	9,000	64%
626-03	DIST LS 15 MAINTENANCE	472	5,567	6,417	(850)	7,000	80%
626-04	CITY OTHER LS MAINTENANCE	22	3,141	87,083	(83,943)	95,000	3%
626-05	CITY LS 1 MAINTENANCE	125	14,379	36,667	(22,287)	40,000	36%
626-06	CITY LS 8 MAINTENANCE	1,812	12,147	2,292	9,856	2,500	486%
626-07	DIST LS 17 MAINTENANCE	10	2,537	3,208	(671)	3,500	72%
626-10	FIELD BLDG MAINTENANCE	817	9,215	8,250	965	9,000	102%
626-12	DECANT MAINTENANCE	0	816	1,100	(284)	1,200	68%
640-00	FIELD REGULAR SALARIES	89,209	935,878	1,012,367	(76,488)	1,104,400	85%
640-01	FIELD COMP TIME PAYOUT	6,064	67,660	91,667	(24,007)	100,000	68%
640-02	FIELD HOLIDAY PAYOUT	0	576	2,933	(2,357)	3,200	18%
640-03	FIELD VACATION PAYOUT	0	0	2,017	(2,017)	2,200	0%
640-04	FIELD CERTIFICATION PAY	2,650	26,900	27,500	(600)	30,000	90%
641-05	ODOR CONTROL	3,341	39,795	41,250	(1,455)	45,000	88%
643-00	MAINT/COLL TOOLS & SUPPLIES	1,605	31,912	34,833	(2,921)	38,000	84%
921-07	FIELD ADMIN SUPPLIES & EQUIP	111	3,741	3,667	75	4,000	94%
921-08	FIELD COMPUTER SOFTWARE MAINT	7,418	107,596	115,500	(7,904)	126,000	85%
921-09	FIELD VEHICLE EQUIPMENT	4,701	15,149	16,500	(1,351)	18,000	84%
921-11	FIELD VEHICLE EXPENSE	2,599	29,368	29,333	35	32,000	92%
921-13	FIELD CONF/TRAVEL/MILAGE/MEALS	0	8,192	14,667	(6,474)	16,000	51%
921-21	FIELD TRAINING/SCHOOLING	0	104	0	104	0	0%
921-30	FIELD SAFETY	1,001	17,147	27,500	(10,353)	30,000	57%
926-01	FIELD L&I PR TAX	1,392	(1,355)	15,125	(16,480)	16,500	(8%)
926-11	FIELD WA SL PR TAX	449	4,548	5,042	(494)	5,500	83%
926-31	FIELD MEDICAL INSURANCE	21,512	214,263	210,833	3,429	230,000	93%
926-42	FIELD PERS	10,608	106,423	124,667	(18,244)	136,000	78%
930-10	DIST TELEPHONE FIELD MNT BLDG	271	2,983	3,575	(592)	3,900	76%
930-38	FIELD CELLULAR PHONE	848	8,419	11,000	(2,581)	12,000	70%
931-10	FACILITY RENT PUD BUILDING	3,104	34,144	34,595	(451)	37,740	90%
Field Maintenance & Collections Total:		185,197	2,039,481	2,315,537	(276,056)	2,526,040	81%

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

Periods: January through November

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	1,432	19,085	23,375	(4,290)	25,500	75%
508-15	PLANT FICA PR TAX	5,935	57,582	62,333	(4,751)	68,000	85%
623-02	UTILITIES OLD TREATMENT PLANT	0	0	0	0	0	0%
640-50	PLANT REGULAR SALARIES	78,175	798,147	913,000	(114,853)	996,000	80%
640-51	PLANT COMP TIME PAYOUT	4,550	74,332	82,958	(8,626)	90,500	82%
640-52	PLANT HOLIDAY PAYOUT	0	6,391	7,333	(942)	8,000	80%
640-53	PLANT VACATION PAYOUT	14,606	33,701	74,708	(41,008)	81,500	41%
640-54	PLANT CERTIFICATION PAY	1,350	14,150	17,600	(3,450)	19,200	74%
652-00	MAINTENANCE OLD PLANT	0	0	0	0	0	0%
801-01	PLANT ELECTRICITY	38,060	323,106	375,833	(52,728)	410,000	79%
801-02	PLANT NATURAL GAS	1,444	17,441	18,333	(893)	20,000	87%
801-03	PLANT WATER	195	2,185	2,567	(382)	2,800	78%
801-04	PLANT GARBAGE	737	7,662	7,333	329	8,000	96%
802-01	POLYMERS	14,905	155,944	119,167	36,778	130,000	120%
802-02	SODIUM HYDROXIDE	12,290	148,075	178,750	(30,675)	195,000	76%
802-03	SODIUM HYPOCHLORITE	0	18,300	22,917	(4,617)	25,000	73%
802-04	CITRIC ACID	0	0	6,417	(6,417)	7,000	0%
803-01	BIOSOLIDS HAULING/DISPOSAL	13,559	172,558	165,000	7,558	180,000	96%
803-02	BIOSOLIDS ANALYSIS	0	2,665	3,300	(635)	3,600	74%
804-01	MAJOR EQUIPMENT	4,766	106,164	154,000	(47,836)	168,000	63%
804-02	PLANT MAINT & OPER SUPPLIES	23,306	139,845	123,750	16,095	135,000	104%
805-02	PLANT TELEPHONE	369	4,606	4,583	23	5,000	92%
805-03	PLANT INTERNET	280	5,907	3,667	2,240	4,000	148%
805-04	PLANT TELEMETRY	319	3,459	3,667	(208)	4,000	86%
805-05	PLANT CELLULAR PHONE	435	3,984	3,850	134	4,200	95%
806-01	ER PORTAL SOFTWARE SUPPORT	10,234	125,702	178,750	(53,048)	195,000	64%
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)	1,595	9,625	11,917	(2,292)	13,000	74%
807-02	REAL CHEM (WTR HEATING SYSTEM)	0	0	0	0	0	0%
807-04	JANITORIAL	720	7,378	6,417	961	7,000	105%
807-05	OTHER SERVICES	2,618	60,438	59,583	854	65,000	93%
808-01	LABORATORY SUPPLIES	1,799	21,138	22,917	(1,778)	25,000	85%
808-02	LABORATORY QA/QC SAMPLES	0	1,024	1,467	(443)	1,600	64%
808-03	LABORATORY ACCREDITATION	0	920	1,100	(180)	1,200	77%
808-04	LABORATORY OUTSIDE ANALYSIS	532	3,508	4,583	(1,075)	5,000	70%
809-01	PLANT SAFETY	453	23,759	55,000	(31,241)	60,000	40%
809-02	PLANT CONF/TRAVEL/MILAGE/MEALS	(537)	3,259	3,667	(407)	4,000	81%
809-03	PLANT TRAINING & SCHOOLING	0	0	0	0	0	0%
809-04	PLANT OTHER ADMIN SUPPLIES	0	2,413	2,750	(337)	3,000	80%
809-05	PLANT VEHICLE EXPENSE	318	3,173	3,208	(35)	3,500	91%
926-02	PLANT L&I PR TAX	1,162	(146)	13,750	(13,896)	15,000	(1%)
926-12	PLANT WA SL PR TAX	434	4,083	4,583	(500)	5,000	82%
926-32	PLANT MEDICAL INSURANCE	16,487	174,469	169,583	4,885	185,000	94%
926-43	PLANT PERS	8,735	88,104	110,275	(22,171)	120,300	73%
Plant Maintenance & Operations Total:		261,262	2,644,135	3,023,992	(379,857)	3,298,900	80%
Other Rate Expenses							
508-42	CITY OPERATING FEE	1,250	13,750	13,750	0	15,000	92%
Other Rate Expenses Total:		1,250	13,750	13,750	0	15,000	92%
Grand Totals:		635,523	6,703,092	7,727,537	(1,024,444)	8,430,040	80%

CAPITAL PROJECT BUDGET TO ACTUAL SUMMARY

FUND 58

Through November

Project	GL Acct	Budget	Project Transfers	Spent to Date	Remaining Funds
24th St & SR9 Sewer Crossing	10700	457,911.25		265,508.05	192,403.20
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		188,662.54	226,917.46
LS 2C Force Main & CM	10700	345,030.00		114,359.14	230,670.86
Main & 18th St Improvements/20th St NE Business Loop Desian & CM	10700	143,860.00		103,608.88	40,251.12
LS 18 Pipe Repair	10700	34,922.00		38,064.98	(3,142.98)
Digester Ladder	10700	13,897.50		13,897.50	13,897.50
17th PI NE	10700	(2,817.74)		63,703.49	60,885.75
S Lake Stevens Regional Pavement Improvments	10700	0.00		20,997.01	(20,997.01)
Ammonia & Nitrate Probes	10700	92,731.68		84,845.31	7,886.37
Permeate Piping	10700	54,017.13		66,042.85	(12,025.72)
LS 4C & 6C Predesign	10700	30,000.00		28,904.87	1,095.13
LS 4C & 6C Construction 5C Decommissioning	10700	343,000.00		44,195.72	298,804.28
Lift Station 22 Odor Control	10700	144,394.31		144,677.67	(283.36)
SR204 SR9 Intersection	10700	56,518.19		60,606.07	(4,087.88)
LS 8 VFD Replacement	10700			437.00	(437.00)
City of Lake Stevens Downtown Plan - Pre Design of LS 2C	10711	40,000.00		26,973.31	13,026.69
Vehicles	10712	170,000.00		170,385.33	(385.33)
2022 Comp Plan	10721	344,843.00		344,843.00	0.00
VBC Second Floor Building Improvements	10800	99,100.00		12,135.33	86,964.67
LS7 Generator Replacement	10700	114,555.00		15,275.50	63,142.50
		2,997,827.32	0.00	1,815,609.06	1,323,522.74