



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

# FINANCIAL STATEMENTS

JULY 2023

**DRAFT**

## CONTENTS

FINANCIAL STATEMENTS:	<u>Page</u>
Cash/Investment Balance Reports	1 - 2
Statement of Monthly Operations	3 - 4
Comparative Statements of Operations	5 - 6
Costs Per Equivalent Residential Unit	7
Maintenance & Operations Budget Variance	8
Maintenance & Operations Current Year Over (Under)	9 – 11
Budget Capital Projects - Expenses to Date Summary	12

## Cash/Investment Balance Report as of 7/31/2023

### UNRESTRICTED CASH/INVESTMENTS

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

131-10/136-10	Maintenance Fund	4,418,018
131-00	Cash in Umpqua Bank	294,245
131-01	Cash in First Financial	21,563
131-02	Cash In Xpresss Bill Pay	20,183
	Other Unrestricted Cash	31,570
<b>Total M&amp;O Cash/Investments</b>		<b>4,785,579</b>

#### Cash/Investments to pay for Debt

131-34/136-34	ULID #13 Assessment	2,313
125-13/126-13	2010 Bond P&I Payment	1,673,525
125-15/126-15	City Bond P&I Payment	-
<b>Total Debt Cash/Investments</b>		<b>1,675,839</b>

#### Cash/Investments to pay for Capital Projects - Use by resolution only

131-29/136-29	Capital Expense - Current Expenditures	3,764,681
131-16/136-16	Capital Improvements - Future Improvements	16,974,480
<b>Total Capital Cash/Investments</b>		<b>20,739,161</b>

**TOTAL UNRESTRICTED CASH/INVESTMENTS** **27,200,579**

### RESTRICTED CASH/INVESTMENTS

#### Restricted for Debt Payments

131-31/136-31	PWTF P&I - Debt Service	26,072
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#### Restricted per Bond / Loan Documents

131-46/136-46	SRF Reserve County Pool	3,200,898
131-26/136-26	SRF P&I Payment	1,502,732

#### Restricted Other Cash

135-24	Other Restricted Cash	8,936
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**TOTAL RESTRICTED CASH/INVESTMENTS** **4,738,639**

**GRAND TOTAL CASH/INVESTMENTS** **31,939,217**

**TOTAL JULY CASH/INV BALANCE** **31,939,217**

**TOTAL JUNE CASH/INV BALANCE** **30,824,980**

**MONTHLY INCREASE/(DECREASE)** **1,114,237**

**Lake Stevens Sewer District**  
**2022/2023 Cash & Investment Balances**

**2023 Cash /Investment Balances**

Month	TOTAL	M&O	UNRESTRICTED		RESTRICTED
			DEBT	CAPITAL	DEBT
January	<b>29,271,043</b>	4,352,775	1,074,414	18,368,392	5,475,462
February	<b>30,165,432</b>	4,907,876	1,074,425	18,392,084	5,791,047
March	<b>31,273,234</b>	5,233,640	1,075,946	18,423,805	6,539,843
April	<b>32,317,537</b>	4,043,108	2,041,957	18,594,655	7,637,818
May	<b>30,689,572</b>	4,538,494	1,675,838	18,733,106	5,742,134
June	<b>30,824,980</b>	5,416,822	1,675,839	18,869,705	4,862,614
July	<b>31,939,218</b>	4,785,579	1,675,839	20,739,161	4,738,639
August					
September					
October					
November					
December					

**2022 Cash/Investment Balances**

Month	TOTAL	M&O	UNRESTRICTED		RESTRICTED
			DEBT	CAPITAL	DEBT
January	<b>26,513,247</b>	2,002,000	3,526,865	17,749,926	3,234,456
February	<b>27,121,594</b>	2,402,956	3,732,125	17,752,256	3,234,256
March	<b>27,859,254</b>	2,170,812	4,739,844	17,714,048	3,234,550
April	<b>28,458,525</b>	1,917,118	5,616,088	17,690,780	3,234,540
May	<b>26,414,256</b>	2,582,669	2,862,974	17,726,931	3,241,683
June	<b>26,305,931</b>	3,570,758	1,760,458	17,739,749	3,234,967
July	<b>26,704,905</b>	3,538,445	2,380,164	17,552,905	3,233,391
August	<b>27,674,470</b>	4,152,385	2,776,919	17,511,499	3,233,666
September	<b>28,643,716</b>	4,865,366	3,131,272	17,408,664	3,238,415
October	<b>30,020,476</b>	3,897,661	5,355,545	17,533,298	3,233,973
November	<b>28,084,684</b>	4,433,829	2,256,566	18,167,724	3,226,564
December	<b>28,909,112</b>	4,774,523	1,074,406	18,363,105	4,697,078

**LAKE STEVENS SEWER DISTRICT**  
**STATEMENT OF MONTHLY OPERATIONS - 7 MONTHS ENDED JULY 31, 2023**

	JAN	FEB	MAR	APR	MAY	JUN	JUL
<b>OPERATING REVENUE</b>							
RESIDENTIAL SERVICE	1,366,596	1,367,957	1,368,576	1,368,774	1,371,076	1,372,883	1,374,847
COMMERCIAL SERVICE	89,132	83,322	107,626	84,833	93,675	113,871	105,012
SCHOOLS	16,932	11,416	12,034	12,080	13,344	19,245	14,847
	<u>1,472,661</u>	<u>1,462,695</u>	<u>1,488,237</u>	<u>1,465,687</u>	<u>1,478,095</u>	<u>1,505,999</u>	<u>1,494,706</u>
PERMIT FEES	5,900	1,900	12,800	5,400	12,500	17,350	2,850
OTHER SEWER REVENUE	27,944	24,418	88,717	32,621	25,992	26,289	34,093
<b>TOTAL OPERATING REVENUE</b>	<u>1,506,504</u>	<u>1,489,013</u>	<u>1,589,754</u>	<u>1,503,707</u>	<u>1,516,586</u>	<u>1,549,638</u>	<u>1,531,650</u>
<b>OPERATING EXPENSES</b>							
PLANT OPERATIONS EXPENSE	105,745	148,298	119,824	152,634	115,478	168,693	59,550
PLANT SALARIES, BENEFITS & PR TAXES	126,247	126,571	102,446	117,566	119,219	120,257	119,951
MAINTENANCE & COLLECTIONS EXPENSE	39,501	53,110	51,336	46,187	42,111	52,810	37,949
MAINTENANCE & COLLECTIONS UTILITIES	19,612	16,321	17,312	18,466	14,786	14,823	15,346
MAINTENANCE SALARIES, BENEFITS & PR TAXES	157,899	156,174	150,321	150,090	162,354	161,619	152,987
ADMINISTRATIVE EXPENSE	20,915	17,232	16,675	21,550	14,623	21,352	7,711
ADMINISTRATIVE SALARIES, BENEFITS & PR TAXES	93,544	89,458	79,989	82,676	82,638	82,754	82,385
COMMISSIONERS' SALARIES	1,408	1,664	1,664	1,024	1,152	1,408	1,408
CUSTOMER RECORDS & COLLECTION	8,674	8,796	8,770	4,320	10,450	15,298	11,073
CONF, TRVL, MILEAGE, MEALS & VEHICLE EXP	4,500	3,376	3,521	4,385	3,290	12,086	4,815
TRAINING & SCHOOLING	0	0	0	0	0	0	0
BUSINESS TAXES & INSURANCE	64,250	62,417	95,214	76,564	63,913	64,117	67,969
ENGINEERING	147	82	599	827	2,368	2,096	512
LEGAL	1,938	4,432	12,295	6,453	5,003	2,876	2,800
BOND ISSUANCE COST	0	1,500	0	0	0	0	0
STATE AUDITOR	0	0	0	0	0	0	0
CPA	0	0	0	24,360	2,625	788	0
HUMAN RESOURCES	0	11	0	11	11	0	0
FINANCIAL	0	0	0	0	0	0	0
CITY OPERATING FEE	1,250	1,250	1,250	1,250	1,250	1,250	1,250
<b>TOTAL OPERATING EXPENSES</b>	<u>645,629</u>	<u>690,691</u>	<u>661,215</u>	<u>708,363</u>	<u>641,271</u>	<u>722,225</u>	<u>565,706</u>
<b>OPERATING INCOME</b>	<u>860,875</u>	<u>798,322</u>	<u>928,539</u>	<u>795,344</u>	<u>875,315</u>	<u>827,413</u>	<u>965,943</u>
<b>NONOPERATING REVENUE (EXPENSES)</b>							
INTEREST ON ASSESSMENTS	0	0	0	0	0	0	0
INTEREST ON INVESTMENTS, NET	88,903	87,145	102,711	109,151	118,441	111,202	118,524
CONTRIBUTED CAPITAL-CONN FEES	2,957	13,500	19,678	176,800	27,000	80,752	256,500
CONTRIBUTED CAPITAL-SWI BASIN CHARGE	0	1,595	0	0	3,190	1,595	1,595
CONTRIBUTED CAPITAL-CALLOW RD BASIN CHARGE	0	0	0	0	0	0	0
CONTRIBUTED CAPITAL-OTHER	0	129	0	17,736	259	0	(424)
NET RENTAL INCOME (LOSS)	2,798	2,815	2,471	2,478	2,810	2,488	2,446
OTHER INTEREST INCOME	537	560	652	514	0	1	1
GAIN ON SALE OF FIXED ASSET	0	0	0	0	0	0	0
<b>TOTAL NONOPERATING REVENUE (EXPENSES)</b>	<u>95,194</u>	<u>105,744</u>	<u>125,513</u>	<u>306,678</u>	<u>151,699</u>	<u>196,038</u>	<u>378,641</u>
<b>OTHER DEDUCTIONS</b>							
INTEREST EXPENSE	131,964	128,798	128,798	128,798	128,798	126,197	125,841
PRETREATMENT GRANT PROGRAM	0	0	0	0	0	0	0
<b>TOTAL OTHER DEDUCTIONS</b>	<u>131,964</u>	<u>128,798</u>	<u>128,798</u>	<u>128,798</u>	<u>128,798</u>	<u>126,197</u>	<u>125,841</u>
<b>NET INCOME BEFORE NON CASH TRANSACTIONS</b>	<u>824,106</u>	<u>775,267</u>	<u>925,253</u>	<u>973,224</u>	<u>898,216</u>	<u>897,254</u>	<u>1,218,743</u>
<b>NON CASH REVENUE AND (EXPENSE)</b>							
CONTRIBUTED CAPITAL-DONATED (REV)	0	0	0	0	74,702	0	161,570
DEPRECIATION & AMORTIZATION (EXP)	(548,739)	(548,771)	(549,327)	(549,327)	(549,808)	(549,741)	(550,312)
<b>TOTAL NON CASH REVENUE AND (EXPENSE)</b>	<u>(548,739)</u>	<u>(548,771)</u>	<u>(549,327)</u>	<u>(549,327)</u>	<u>(475,106)</u>	<u>(549,741)</u>	<u>(388,742)</u>
<b>CHANGE IN NET POSITION - NET INCOME (LOSS)</b>	<u>275,367</u>	<u>226,497</u>	<u>375,927</u>	<u>423,898</u>	<u>423,110</u>	<u>347,513</u>	<u>830,001</u>

**LAKE STEVENS SEWER DISTRICT**  
**STATEMENT OF MONTHLY OPERATIONS - 7 MONTHS ENDED JULY 31, 2023**

	JAN	FEB	MAR	APR	MAY	JUN	JUL
<b>OTHER SEWER REVENUE</b>							
FORFEITURE DISC & PENALTIES	16,950	15,131	27,726	27,301	22,427	22,076	22,730
INTEREST CHARGES	2,257	2,060	2,624	2,267	1,742	2,411	2,152
PRETREATMENT GRANT PROGRAM FEE	5,500	4,900	52,875	0	0	400	4,400
DEVELOPER ADMIN CHARGES	3,236	1,929	2,942	2,862	1,605	1,262	2,047
OTHER MISC REVENUES	0	398	2,550	191	218	140	2,765
	<u>27,944</u>	<u>24,418</u>	<u>88,717</u>	<u>32,621</u>	<u>25,992</u>	<u>26,289</u>	<u>34,093</u>
<b>PLANT OPERATIONS EXPENSES</b>							
UTILITIES	39,817	32,253	33,172	34,917	30,935	31,809	(27,803)
CHEMICALS	35,877	36,490	37,486	39,467	33,363	30,470	22,655
BIOSOLIDS	16,097	19,486	19,247	20,303	20,534	19,907	15,994
EQUIPMENT & SUPPLIES	7,065	9,239	10,874	35,419	6,422	21,119	24,906
TELECOMMUNICATIONS	1,949	1,691	1,571	1,506	2,446	1,795	1,665
SOFTWARE SUPPORT	2,708	30,788	6,604	2,708	16,428	47,675	14,341
FACILITY SERVICES	840	980	7,228	1,013	720	12,760	1,739
LABORATORY	921	8,186	3,067	4,549	3,882	1,792	3,449
MISCELLANEOUS	473	9,186	575	12,752	748	1,366	2,605
	<u>105,745</u>	<u>148,298</u>	<u>119,824</u>	<u>152,634</u>	<u>115,478</u>	<u>168,693</u>	<u>59,550</u>
<b>PLANT SALARIES, BENEFITS &amp; PR TAXES</b>							
PLANT SALARIES	91,385	92,244	77,472	82,717	84,123	88,238	86,865
PLANT BENEFITS	26,133	25,646	17,506	26,993	26,757	27,245	24,759
PLANT PR TAXES	8,729	8,681	7,468	7,855	8,338	4,774	8,328
	<u>126,247</u>	<u>126,571</u>	<u>102,446</u>	<u>117,566</u>	<u>119,219</u>	<u>120,257</u>	<u>119,951</u>
<b>MAINTENANCE &amp; COLLECTIONS EXPENSE</b>							
MAINTENANCE OF LINES	0	22,557	0	4,162	133	29	2,912
DISTRICT LIFT STATION MAINTENANCE	5,259	5,518	5,863	9,797	9,247	23,164	15,479
CITY LIFT STATION MAINTENANCE	3,581	553	6,328	8,904	12,207	9,904	2,880
FIELD BLDG MAINTENANCE	670	947	1,131	1,244	1,052	1,240	1,510
DECANT FACILITY MAINTENANCE	175	160	0	0	0	0	0
SOFTWARE MAINT & LIFT STATION TELEMTRY	22,468	11,131	25,060	7,194	7,434	7,471	7,434
TELECOMMUNICATIONS	1,182	1,186	1,202	1,227	2,067	1,245	1,222
CHEMICALS & ODOR CONTROL	1,413	4,876	3,721	6,391	3,322	4,703	2,240
SYSTEM EXPENSE	740	1,695	1,911	2,172	1,890	1,672	1,088
SAFETY	910	1,382	3,016	1,992	1,655	278	80
FIELD BLDG RENT	3,104	3,104	3,104	3,104	3,104	3,104	3,104
	<u>39,501</u>	<u>53,110</u>	<u>51,336</u>	<u>46,187</u>	<u>42,111</u>	<u>52,810</u>	<u>37,949</u>
<b>MAINTENANCE &amp; COLLECTIONS SALARIES, BENEFITS &amp; PR TAXES</b>							
MAINTENANCE & COLLECTIONS SALARIES	113,182	111,612	107,163	107,339	115,531	118,151	108,753
MAINTENANCE & COLLECTIONS BENEFITS	34,143	34,030	32,777	32,796	35,789	36,008	33,965
MAINTENANCE & COLLECTIONS PR TAXES	10,574	10,531	10,381	9,956	11,034	7,460	10,268
	<u>157,899</u>	<u>156,174</u>	<u>150,321</u>	<u>150,090</u>	<u>162,354</u>	<u>161,619</u>	<u>152,987</u>
<b>ADMINISTRATIVE EXPENSE</b>							
OFFICE SUPPLIES & MAINTENANCE	15,682	15,593	14,963	19,917	12,506	20,174	6,532
DUES, CERTS & SUBSCRIPTIONS	4,535	789	330	307	289	176	275
TELECOMMUNICATIONS	533	534	543	533	694	650	584
ADVERTISING, PROMO & PUBLIC EDUCATION	165	316	839	793	1,134	353	320
	<u>20,915</u>	<u>17,232</u>	<u>16,675</u>	<u>21,550</u>	<u>14,623</u>	<u>21,352</u>	<u>7,711</u>
<b>ADMINISTRATIVE SALARIES, BENEFITS &amp; PR TAXES</b>							
ADMINISTRATIVE SALARIES	67,339	63,721	58,696	59,566	59,470	60,350	59,786
ADMINISTRATIVE BENEFITS	20,273	20,109	16,013	17,857	17,879	17,963	17,374
ADMINISTRATIVE PR TAXES	5,932	5,627	5,280	5,254	5,289	4,441	5,225
	<u>93,544</u>	<u>89,458</u>	<u>79,989</u>	<u>82,676</u>	<u>82,638</u>	<u>82,754</u>	<u>82,385</u>
<b>BUSINESS TAXES &amp; INSURANCE</b>							
EXCISE TAX	33,712	31,810	34,529	34,163	33,305	33,478	37,362
PROPERTY/DIKING TAX & FIRE DISTRICT FEE	0	0	14,766	5,339	0	0	0
OPERATING LICENSES & PERMITS	101	0	15,311	6,455	0	31	0
PROPERTY INSURANCE	30,438	30,608	30,608	30,608	30,608	30,608	30,608
	<u>64,250</u>	<u>62,417</u>	<u>95,214</u>	<u>76,564</u>	<u>63,913</u>	<u>64,117</u>	<u>67,969</u>

**LAKE STEVENS SEWER DISTRICT**  
**COMPARATIVE STATEMENTS OF OPERATIONS - 7 MONTHS ENDED JULY 31, 2023**

	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	1,374,847	1,355,013	19,834	9,590,709	8,551,704	1,039,005	12.15%
COMMERCIAL SERVICE	105,012	107,119	(2,107)	677,471	467,985	209,486	44.76%
SCHOOL SERVICE	14,847	10,126	4,721	99,899	101,520	(1,621)	(1.60%)
	<u>1,494,706</u>	<u>1,472,258</u>	<u>22,449</u>	<u>10,368,079</u>	<u>9,121,208</u>	<u>1,246,871</u>	<u>13.67%</u>
PERMIT FEES	2,850	6,650	(3,800)	58,700	58,425	275	0.47%
OTHER SEWER REVENUE	34,093	25,062	9,031	260,073	206,131	53,942	26.17%
<b>TOTAL OPERATING REVENUE</b>	<u>1,531,650</u>	<u>1,503,970</u>	<u>27,680</u>	<u>10,686,852</u>	<u>9,385,764</u>	<u>1,301,088</u>	<u>13.86%</u>
<b>OPERATING EXPENSES</b>							
PLANT OPERATIONS EXPENSE	59,550	186,557	(127,007)	870,222	836,263	33,959	4.06%
PLANT SALARIES & BENEFITS & PR TAXES	119,951	106,831	13,120	832,255	782,944	49,311	6.30%
MAINT & COLLECTIONS EXPENSE	37,949	26,584	11,365	323,003	223,836	99,167	44.30%
MAINT & COLLECTIONS UTILITIES	15,346	17,435	(2,088)	116,666	117,039	(372)	(0.32%)
MAINT SALARIES & BENEFITS & PR TAXES	152,987	131,720	21,267	1,091,444	902,635	188,808	20.92%
ADMIN EXPENSE	7,711	22,007	(14,296)	120,059	112,221	7,838	6.98%
ADMIN SALARIES & BENEFITS & PR TAXES	82,385	92,434	(10,049)	593,442	562,257	31,185	5.55%
COMMISSIONERS' SALARIES	1,408	1,664	(256)	9,728	11,264	(1,536)	(13.64%)
CUSTOMER RECORDS & COLLECTION	11,073	8,071	3,001	67,381	57,229	10,152	17.74%
CONF, TRVL, MILEAGE, MEALS & VEHICLE EXP	4,815	3,780	1,035	35,974	31,686	4,288	13.53%
TRAINING & SCHOOLING	0	0	0	0	104	(104)	(100.00%)
BUSINESS TAXES & INSURANCE	67,969	50,216	17,754	494,444	382,380	112,064	29.31%
ENGINEERING	512	4,893	(4,381)	6,631	11,333	(4,702)	(41.49%)
LEGAL	2,800	4,144	(1,344)	35,796	56,417	(20,621)	(36.55%)
BOND ISSUANCE COST	0	0	0	1,500	1,500	0	0.00%
STATE AUDITOR	0	0	0	0	113	(113)	(100.00%)
CPA	0	26,190	(26,190)	27,773	52,888	(25,115)	(47.49%)
HUMAN RESOURCES	0	0	0	33	11	22	200.00%
FINANCIAL	0	0	0	0	1,938	(1,938)	(100.00%)
CITY OPERATING FEE	1,250	1,250	0	8,750	8,750	0	0.00%
<b>TOTAL OPERATING EXPENSE</b>	<u>565,706</u>	<u>683,777</u>	<u>(118,071)</u>	<u>4,635,100</u>	<u>4,152,806</u>	<u>482,295</u>	<u>11.61%</u>
<b>OPERATING INCOME</b>	<u>965,943</u>	<u>820,193</u>	<u>145,750</u>	<u>6,051,752</u>	<u>5,232,959</u>	<u>818,794</u>	<u>15.65%</u>
<b>OTHER REVENUE</b>							
INTEREST ON ASSESSMENTS	0	0	0	0	361	(361)	(100.00%)
INTEREST ON INVESTMENTS, NET	118,524	32,816	85,708	736,076	108,784	627,291	576.64%
CONTRIBUTED CAPITAL-CONN FEES	256,500	27,000	229,500	577,186	463,249	113,937	24.60%
CONTRIBUTED CAPITAL-SWI BASIN CHARGE	1,595	0	1,595	7,975	6,380	1,595	25.00%
CONTRIBUTED CAPITAL-CALLOW RD BASIN CHAF	0	0	0	0	0	0	0.00%
CONTRIBUTED CAPITAL-OTHER	(424)	0	(424)	17,699	212	17,487	8240.16%
NET RENTAL INCOME (LOSS)	2,446	2,707	(262)	18,306	18,151	154	0.85%
OTHER INTEREST INCOME	1	114	(113)	2,265	569	1,695	297.65%
GAIN ON SALE OF FIXED ASSET	0	0	0	0	10,000	(10,000)	(100.00%)
<b>TOTAL NONOPERATING REVENUE (EXPENSES)</b>	<u>378,641</u>	<u>62,637</u>	<u>316,004</u>	<u>1,359,506</u>	<u>607,707</u>	<u>751,799</u>	<u>123.71%</u>
<b>OTHER DEDUCTIONS</b>							
INTEREST EXPENSE	125,841	140,778	(14,937)	899,195	1,003,806	(104,611)	(10.42%)
PRETREATMENT GRANT PROGRAM	0	0	0	0	0	0	0.00%
<b>TOTAL OTHER DEDUCTIONS</b>	<u>125,841</u>	<u>140,778</u>	<u>(14,937)</u>	<u>899,195</u>	<u>1,003,806</u>	<u>(104,611)</u>	<u>(10.42%)</u>
<b>NET INCOME BEFORE NON CASH TRANSACTIONS</b>	<u>1,218,743</u>	<u>742,052</u>	<u>476,691</u>	<u>6,512,064</u>	<u>4,836,860</u>	<u>1,675,204</u>	<u>34.63%</u>
<b>NON CASH REVENUE AND (EXPENSE)</b>							
CONTRIBUTED CAPITAL-DONATED (REV)	161,570	0	161,570	236,272	661,786	(425,514)	(64.30%)
DEPRECIATION & AMORTIZATION (EXP)	(550,312)	(547,866)	(2,445)	(3,846,024)	(3,808,073)	(37,951)	1.00%
<b>TOTAL NON CASH REVENUE AND (EXPENSE)</b>	<u>(388,742)</u>	<u>(547,866)</u>	<u>159,125</u>	<u>(3,609,752)</u>	<u>(3,146,287)</u>	<u>(463,465)</u>	<u>14.73%</u>
<b>CHANGE IN NET POSITION - NET INCOME (LOSS)</b>	<u>830,001</u>	<u>194,185</u>	<u>635,816</u>	<u>2,902,312</u>	<u>1,690,573</u>	<u>1,211,739</u>	<u>71.68%</u>

**LAKE STEVENS SEWER DISTRICT**  
**COMPARATIVE STATEMENTS OF OPERATIONS - 7 MONTHS ENDED JULY 31, 2023**

	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	22,730	17,371	5,358	154,341	109,760	44,581	40.62%
INTEREST CHARGES	2,152	1,979	173	15,514	11,168	4,346	38.91%
FOG PROGRAM FEE	4,400	2,500	1,900	68,075	51,525	16,550	32.12%
DEVELOPER ADMIN CHARGES	2,047	3,182	(1,135)	15,882	20,910	(5,027)	(24.04%)
OTHER MISC REVENUES	2,765	30	2,735	6,262	12,769	(6,507)	(50.96%)
	<u>34,093</u>	<u>25,062</u>	<u>9,031</u>	<u>260,073</u>	<u>206,131</u>	<u>53,942</u>	<u>26.17%</u>
<b>PLANT OPERATIONS EXPENSES</b>							
UTILITIES	(27,803)	31,741	(59,543)	175,100	207,060	(31,960)	(15.44%)
CHEMICALS	22,655	40,768	(18,113)	235,807	192,142	43,666	22.73%
BIOSOLIDS	15,994	18,352	(2,358)	131,568	108,345	23,223	21.43%
EQUIPMENT & SUPPLIES	24,906	52,586	(27,680)	115,042	147,735	(32,693)	(22.13%)
TELECOMMUNICATIONS	1,665	2,785	(1,120)	12,623	10,858	1,765	16.26%
SOFTWARE SUPPORT	14,341	15,378	(1,038)	121,251	71,735	49,516	69.03%
FACILITY SERVICES	1,739	20,059	(18,320)	25,280	63,624	(38,345)	(60.27%)
LABORATORY	3,449	2,746	702	25,846	15,553	10,293	66.18%
MISCELLANEOUS	2,605	2,143	463	27,705	19,211	8,494	44.21%
	<u>59,550</u>	<u>186,557</u>	<u>(127,007)</u>	<u>870,222</u>	<u>836,263</u>	<u>33,959</u>	<u>4.06%</u>
<b>PLANT SALARIES, BENEFITS &amp; PR TAXES</b>							
PLANT SALARIES	86,865	77,154	9,711	603,044	566,009	37,035	6.54%
PLANT BENEFITS	24,759	22,307	2,452	175,039	158,078	16,961	10.73%
PLANT PR TAXES	8,328	7,371	957	54,173	58,858	(4,685)	(7.96%)
	<u>119,951</u>	<u>106,831</u>	<u>13,120</u>	<u>832,255</u>	<u>782,944</u>	<u>49,311</u>	<u>6.30%</u>
<b>MAINTENANCE &amp; COLLECTIONS EXPENSES</b>							
MAINTENANCE OF LINES	2,912	0	2,912	29,794	969	28,825	2974.85%
DISTRICT LIFT STATION MAINTENANCE	15,479	6,468	9,012	74,327	32,538	41,789	128.43%
CITY LIFT STATION MAINTENANCE	2,880	670	2,210	44,357	12,705	31,653	249.15%
FIELD BLDG MAINTENANCE	1,510	1,475	35	7,794	8,032	(239)	(2.97%)
DECANT FACILITY MAINTENANCE	0	0	0	335	816	(481)	(58.95%)
SOFTWARE MAINT & LIFT STATION TELEMETRY	7,434	7,992	(558)	88,190	70,983	17,207	24.24%
TELECOMMUNICATIONS	1,222	1,127	96	9,331	7,640	1,692	22.14%
CHEMICALS & ODOR CONTROL	2,240	3,322	(1,082)	26,666	24,483	2,183	8.92%
SYSTEM EXPENSE	1,088	1,346	(258)	11,168	32,826	(21,658)	(65.98%)
SAFETY	80	1,082	(1,002)	9,313	11,117	(1,804)	(16.23%)
FIELD BLDG RENT	3,104	3,104	0	21,728	21,728	0	0.00%
	<u>37,949</u>	<u>26,584</u>	<u>11,365</u>	<u>323,003</u>	<u>223,836</u>	<u>99,167</u>	<u>44.30%</u>
<b>MAINTENANCE &amp; COLLECTIONS SALARIES, BENEFITS &amp; PR TAXES</b>							
MAINTENANCE & COLLECTIONS SALARIES	108,753	94,209	14,545	781,731	643,705	138,026	21.44%
MAINTENANCE & COLLECTIONS BENFITS	33,134	28,918	4,216	233,382	198,698	34,684	17.46%
MAINTENANCE & COLLECTIONS PR TAXES	10,268	8,593	1,675	70,204	60,232	9,972	16.56%
	<u>152,156</u>	<u>131,720</u>	<u>20,436</u>	<u>1,085,317</u>	<u>902,635</u>	<u>182,682</u>	<u>20.24%</u>
<b>ADMINISTRATIVE EXPENSE</b>							
OFFICE SUPPLIES & MAINTENANCE	6,532	20,437	(13,905)	105,367	97,385	7,982	8.20%
DUES, CERTS & SUBSCRIPTIONS	275	60	215	6,702	4,766	1,936	40.62%
TELECOMMUNICATIONS	584	501	83	4,072	3,461	611	17.65%
ADVERTISING, PROMO & PUBLIC EDUCATION	320	1,009	(689)	3,919	6,609	(2,691)	(40.71%)
	<u>7,711</u>	<u>22,007</u>	<u>(14,296)</u>	<u>120,059</u>	<u>112,221</u>	<u>7,838</u>	<u>6.98%</u>
<b>ADMINISTRATIVE SALARIES, BENEFITS &amp; PR TAXES</b>							
ADMINISTRATIVE SALARIES	59,786	57,624	2,162	428,927	390,694	38,233	9.79%
ADMINISTRATIVE BENFITS	16,823	18,532	(1,709)	123,622	126,285	(2,663)	(2.11%)
ADMINISTRATIVE PR TAXES	5,225	16,278	(11,053)	37,048	45,279	(8,230)	(18.18%)
	<u>81,834</u>	<u>92,434</u>	<u>(10,601)</u>	<u>589,598</u>	<u>562,257</u>	<u>27,341</u>	<u>4.86%</u>
<b>BUSINESS TAXES &amp; INSURANCE</b>							
EXCISE TAX	37,362	28,505	8,857	238,358	191,055	47,303	24.76%
PROPERTY/DIKING TAX & FIRE DISTRICT FEE	0	0	0	20,106	18,671	1,435	7.69%
OPERATING LICENSES & PERMITS	0	59	(59)	21,898	21,092	806	3.82%
PROPERTY INSURANCE	30,608	21,652	8,956	214,083	151,562	62,520	41.25%
	<u>67,969</u>	<u>50,216</u>	<u>17,754</u>	<u>494,444</u>	<u>382,380</u>	<u>112,064</u>	<u>29.31%</u>



**Lake Stevens Sewer District  
Costs Per Equivalent Residential Unit (ERU)  
Fiscal Year 2023**

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	YTD Average
<b>Customers per ERU</b>	<b>14,875</b>	<b>14,775</b>	<b>15,033</b>	<b>14,805</b>	<b>14,930</b>	<b>15,212</b>	<b>14,875</b>						<b>14,938</b>
<b>ERU Amount</b>	<b>99.00</b>	<b>99.00</b>	<b>99.00</b>	<b>99.00</b>	<b>99.00</b>	<b>99.00</b>	<b>99.00</b>						<b>99.00</b>
Capital Contributions	9.00	9.00	9.00	9.00	9.00	9.00	9.00						9.00
Administration Operations	11.59	11.52	12.20	13.17	10.86	11.26	10.19						11.54
Maintenance Operations	13.32	14.01	12.38	13.08	13.04	13.93	12.23						13.14
Plant Operations	14.00	16.92	12.46	16.20	13.82	16.95	10.44						14.40
Depreciation Expense	34.48	35.20	32.05	34.31	33.73	33.59	33.32						33.81
Debt Expense (Interest/Amortization)	7.30	7.14	7.01	7.12	7.06	6.76	7.30						7.10
Average Monthly Debt Principal Pmt	30.28	30.48	29.96	30.42	30.16	29.61	30.28						30.17
<b>Total Monthly Costs per ERU</b>	<b>119.96</b>	<b>124.26</b>	<b>115.07</b>	<b>123.29</b>	<b>117.67</b>	<b>121.09</b>	<b>112.75</b>						<b>119.16</b>
ERU Residual (Deficit)	(20.96)	(25.26)	(16.07)	(24.29)	(18.67)	(22.09)	(13.75)						(20.16)

**Lake Stevens Sewer District  
Maintenance & Operations Budget Variance  
Fiscal Year 2023**

	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 Expenses	124,527	117,525	108,415	110,134	109,285	120,911	102,701						126,457	885,200	90%	793,498	52%	1,517,485
Business Taxes & Insurance Expenses	64,250	62,417	95,214	76,564	63,913	64,117	67,969						72,333	506,333	98%	494,444	57%	868,000
Advisor Expenses	2,327	6,025	12,893	31,851	10,007	5,759	3,493						27,250	190,750	38%	72,355	22%	327,000
Field Maintenance & Operation Expenses	221,034	227,805	221,005	218,244	221,542	237,576	210,610						249,735	1,748,145	89%	1,557,816	52%	2,996,820
Plant Maintenance & Operations Expenses	232,241	275,670	222,438	270,320	235,275	292,612	179,683						287,525	2,012,675	85%	1,708,237	50%	3,450,300
Other Rate Expenses	1,250	1,250	1,250	1,250	1,250	1,250	1,250						1,250	8,750	100%	8,750	58%	15,000
<b>Grand Totals:</b>	<b>645,629</b>	<b>690,691</b>	<b>661,215</b>	<b>708,363</b>	<b>641,271</b>	<b>722,225</b>	<b>565,706</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>764,550</b>	<b>5,351,853</b>	<b>87%</b>	<b>4,635,100</b>	<b>51%</b>	<b>9,174,605</b>

**YTD Completed %      58%**  
**Actual Expense for 7 months    \$ 4,635,100**  
**Monthly Budget Average for 7 months    \$ 5,351,853**  
**Over (Under) Budget    \$ (716,753)**

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

As of July 31, 2023

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	878	6,337	6,563	(225)	11,250	56%
508-11	ADMIN FICA PR TAX	3,753	27,098	27,913	(815)	47,850	57%
508-50	MERCHANT SERVICES FEE	(5)	3,038	7,000	(3,962)	12,000	25%
623-05	DIST UTILITIES OFFICE	448	3,545	3,640	(95)	6,240	57%
903-00	CUSTOMER RECORDS & COLLECTION	11,073	67,381	72,917	(5,536)	125,000	54%
903-01	LIEN FILING EXPENSE	157	193	58	135	100	193%
903-02	FORECLOSURE EXPENSE	0	1,171	1,458	(287)	2,500	47%
920-00	ADMIN REGULAR SALARIES	59,786	428,927	454,242	(25,315)	778,700	55%
920-01	ADMIN COMP TIME PAYOUT	0	0	2,917	(2,917)	5,000	0%
920-02	ADMIN HOLIDAY PAYOUT	0	0	583	(583)	1,000	0%
920-03	ADMIN VACATION PAYOUT	0	0	11,667	(11,667)	20,000	0%
920-30	COMMISSIONERS SALARIES	1,408	9,728	14,583	(4,855)	25,000	39%
921-00	ADMINISTRATIVE SUPPLIES	1,717	11,643	12,833	(1,191)	22,000	53%
921-01	EMPLOYEE APPRECIATION	0	659	2,917	(2,258)	5,000	13%
921-02	ELECTION COSTS	0	0	14,583	(14,583)	25,000	0%
921-03	COMPUTER MAINTENANCE EXPENSE	3,877	28,687	32,083	(3,396)	55,000	52%
921-04	OFFICE FURNITURE & EQUIPMENT	3,746	3,746	292	3,454	500	749%
921-05	ADV/PROMOTION/PUBLIC EDUC	320	3,260	3,500	(240)	6,000	54%
921-06	ADMIN COMPUTER SOFTWARE MAINT	3,801	19,870	18,083	1,787	31,000	64%
921-10	ADMIN VEHICLE EXPENSE	(12)	366	583	(218)	1,000	37%
921-12	ADMIN CONF/TRAVEL/MILAGE/MEALS	318	3,145	3,500	(355)	6,000	52%
921-16	DUES CERTS & SUBSCRIPTIONS	275	6,702	19,833	(13,132)	34,000	20%
921-20	ADMIN TRAINING/SCHOOLING	0	0	0	0	0	0%
921-31	ADMIN SAFETY	12	236	1,167	(930)	2,000	12%
926-00	ADMIN L&I PR TAX	238	1,060	2,013	(953)	3,450	31%
926-10	ADMIN WA SL PR TAX	356	2,553	2,683	(130)	4,600	56%
926-30	ADMIN MEDICAL INSURANCE	11,209	79,684	87,500	(7,816)	150,000	53%
926-40	ADMIN PERS	5,614	43,938	51,272	(7,334)	87,895	50%
926-50	ADMIN DCP ER	551	3,845	0	3,845	0	0%
930-00	MISC GENERAL EXPENSE	0	286	292	(6)	500	57%
930-30	DIST TELEPHONE VBC	430	3,023	3,033	(10)	5,200	58%
930-34	ADMIN CELLULAR PHONE	154	1,048	1,283	(235)	2,200	48%
932-00	VBC FACILITY MAINTENANCE	(7,403)	32,328	24,208	8,119	41,500	78%
933-00	CASH OVER AND SHORT	0	0	0	0	0	0%
<b>Administration Expenses Total:</b>		<b>102,701</b>	<b>793,498</b>	<b>885,200</b>	<b>(91,702)</b>	<b>1,517,485</b>	<b>52%</b>
<b>Business Taxes &amp; Insurance</b>							
508-00	EXCISE TAX	37,362	238,358	236,250	2,108	405,000	59%
508-30	PROPERTY & DIKING TAX	0	20,106	19,250	856	33,000	61%
508-40	OPERATING LICENSES & PERMITS	0	21,898	35,000	(13,102)	60,000	36%
924-00	DIST PROPERTY INSURANCE	30,608	214,083	215,833	(1,751)	370,000	58%
<b>Taxes &amp; Insurance Total:</b>		<b>67,969</b>	<b>494,444</b>	<b>506,333</b>	<b>(11,889)</b>	<b>868,000</b>	<b>57%</b>
<b>Advisor Expenses</b>							
923-11	STATE AUDITOR	0	0	14,583	(14,583)	25,000	0%
923-12	CPA	0	27,773	44,333	(16,561)	76,000	37%
923-13	HUMAN RESOURCES	0	33	292	(259)	500	7%
923-14	FINANCIAL	0	0	583	(583)	1,000	0%
923-20	LEGAL	2,800	35,796	116,667	(80,871)	200,000	18%
923-30	ENGINEERS	512	6,631	11,667	(5,036)	20,000	33%
923-40	OUTSIDE HELP	181	623	1,750	(1,127)	3,000	21%
923-80	BOND ISSUANCE COST	0	1,500	875	625	1,500	100%
<b>Advisor Expenses Total:</b>		<b>3,493</b>	<b>72,355</b>	<b>190,750</b>	<b>(118,395)</b>	<b>327,000</b>	<b>22%</b>
<b>Field Maintenance &amp; Collections</b>							

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

As of July 31, 2023

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
508-12	FIELD MEDICARE PR TAX	1,584	11,418	12,717	(1,299)	21,800	52%
508-13	FIELD FICA PR TAX	6,775	48,713	54,250	(5,537)	93,000	52%
613-00	DIST MAINTENANCE OF LINES	2,047	24,550	4,667	19,883	8,000	307%
613-01	DIST - I & I	864	5,160	5,250	(90)	9,000	57%
613-02	DIST MANHOLE ADJUSTMENTS	0	84	8,750	(8,666)	15,000	1%
623-00	DIST UTILITIES OTHER LS	6,243	42,851	42,467	384	72,800	59%
623-01	DIST UTILITIES LS 5	860	2,805	3,354	(550)	5,750	49%
623-03	DIST UTILITIES LS 12	1,047	6,599	7,000	(401)	12,000	55%
623-04	CITY UTILITIES OTHER LS	1,274	7,578	7,904	(327)	13,550	56%
623-06	DIST UTILITIES LS 15	2,228	21,906	26,688	(4,781)	45,750	48%
623-07	CITY UTILITIES LS 1	1,204	10,133	12,133	(2,001)	20,800	49%
623-08	CITY UTILITIES LS 8	1,397	11,791	10,938	853	18,750	63%
623-09	DIST UTILITIES LS 17	741	5,465	7,280	(1,815)	12,480	44%
623-10	DIST UTILITIES FIELD MNT BLDG	353	7,539	9,100	(1,561)	15,600	48%
626-00	DIST OTHER LS MAINTENANCE	14,460	65,941	40,833	25,107	70,000	94%
626-01	DIST LS 5 MAINTENANCE	86	540	583	(44)	1,000	54%
626-02	DIST LS 12 MAINTENANCE	670	4,242	3,500	742	6,000	71%
626-03	DIST LS 15 MAINTENANCE	263	2,209	4,083	(1,874)	7,000	32%
626-04	CITY OTHER LS MAINTENANCE	2,755	9,683	8,750	933	15,000	65%
626-05	CITY LS 1 MAINTENANCE	125	29,671	20,417	9,254	35,000	85%
626-06	CITY LS 8 MAINTENANCE	0	5,004	5,833	(829)	10,000	50%
626-07	DIST LS 17 MAINTENANCE	0	1,396	1,167	229	2,000	70%
626-10	FIELD BLDG MAINTENANCE	894	5,679	5,600	79	9,600	59%
626-12	DECANT MAINTENANCE	0	335	3,500	(3,165)	6,000	6%
640-00	FIELD REGULAR SALARIES	99,819	723,371	800,917	(77,545)	1,373,000	53%
640-01	FIELD COMP TIME PAYOUT	6,485	41,110	68,425	(27,315)	117,300	35%
640-02	FIELD HOLIDAY PAYOUT	0	0	1,750	(1,750)	3,000	0%
640-03	FIELD VACATION PAYOUT	0	0	1,750	(1,750)	3,000	0%
640-04	FIELD CERTIFICATION PAY	2,450	17,250	20,417	(3,167)	35,000	49%
641-05	ODOR CONTROL	2,240	26,666	32,083	(5,417)	55,000	48%
643-00	MAINT/COLL TOOLS & SUPPLIES	1,055	9,900	17,500	(7,600)	30,000	33%
921-07	FIELD ADMIN SUPPLIES & EQUIP	616	2,115	1,750	365	3,000	70%
921-08	FIELD COMPUTER SOFTWARE MAINT	7,434	88,190	96,250	(8,060)	165,000	53%
921-09	FIELD VEHICLE EQUIPMENT	34	1,268	5,833	(4,565)	10,000	13%
921-11	FIELD VEHICLE EXPENSE	3,733	19,465	14,583	4,882	25,000	78%
921-13	FIELD CONF/TRAVEL/MILAGE/MEALS	595	7,237	17,500	(10,263)	30,000	24%
921-21	FIELD TRAINING/SCHOOLING	0	0	0	0	0	0%
921-30	FIELD SAFETY	80	9,313	46,667	(37,354)	80,000	12%
926-01	FIELD L&I PR TAX	1,276	5,585	11,433	(5,849)	19,600	28%
926-11	FIELD WA SL PR TAX	633	4,489	5,192	(703)	8,900	50%
926-31	FIELD MEDICAL INSURANCE	23,237	154,341	166,425	(12,084)	285,300	54%
926-42	FIELD PERS	9,896	79,041	94,500	(15,459)	162,000	49%
926-51	FIELD DCP ER	831	6,126	6,417	(290)	11,000	56%
930-10	DIST TELEPHONE FIELD MNT BLDG	271	1,937	2,392	(455)	4,100	47%
930-38	FIELD CELLULAR PHONE	951	7,395	7,583	(189)	13,000	57%
931-10	FACILITY RENT PUD BUILDING	3,104	21,728	22,015	(287)	37,740	58%
<b>Field Maintenance &amp; Collections Total:</b>		<b>210,610</b>	<b>1,557,816</b>	<b>1,748,145</b>	<b>(190,329)</b>	<b>2,996,820</b>	<b>52%</b>

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

As of July 31, 2023

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	1,264	8,840	8,400	440	14,400	61%
508-15	PLANT FICA PR TAX	5,406	37,797	37,450	347	64,200	59%
640-50	PLANT REGULAR SALARIES	79,894	535,116	591,500	(56,384)	1,014,000	53%
640-51	PLANT COMP TIME PAYOUT	5,621	42,466	53,083	(10,617)	91,000	47%
640-52	PLANT HOLIDAY PAYOUT	0	2,650	4,667	(2,016)	8,000	33%
640-53	PLANT VACATION PAYOUT	0	13,561	8,750	4,811	15,000	90%
640-54	PLANT CERTIFICATION PAY	1,350	9,250	9,333	(83)	16,000	58%
801-01	PLANT ELECTRICITY	(29,841)	158,279	239,167	(80,888)	410,000	39%
801-02	PLANT NATURAL GAS	878	9,968	14,583	(4,615)	25,000	40%
801-03	PLANT WATER	200	1,356	1,750	(394)	3,000	45%
801-04	PLANT GARBAGE	961	5,496	8,167	(2,671)	14,000	39%
802-01	POLYMERS	14,933	132,446	137,083	(4,637)	235,000	56%
802-02	PH CONTROL	7,722	51,878	58,333	(6,456)	100,000	52%
802-03	SODIUM HYPOCHLORITE	0	51,484	43,750	7,734	75,000	69%
803-01	BIOSOLIDS HAULING/DISPOSAL	15,994	130,714	134,167	(3,453)	230,000	57%
803-02	BIOSOLIDS ANALYSIS	0	854	2,333	(1,479)	4,000	21%
804-01	MAJOR EQUIPMENT & SERVICE	10,137	64,005	130,667	(66,662)	224,000	29%
804-02	PLANT MAINT & OPER SUPPLIES	14,768	51,037	116,667	(65,629)	200,000	26%
805-02	PLANT TELEPHONE	406	2,793	3,033	(240)	5,200	54%
805-03	PLANT INTERNET	499	3,952	5,833	(1,881)	10,000	40%
805-04	PLANT TELEMETRY	330	2,327	2,333	(6)	4,000	58%
805-05	PLANT CELLULAR PHONE	429	3,550	4,083	(533)	7,000	51%
806-01	PLANT COMPUTER SOFTWARE MAINT	15,059	119,373	102,083	17,290	175,000	68%
806-02	LEVERAGE SN SOFTWARE SUPPORT	0	0	0	0	0	0%
806-04	WIN 911 ALARM SOFTWARE SUPPORT	0	2,597	0	2,597	0	0%
807-01	MILLIPORE (LAB DI WTR SYSTEM)	0	6,363	4,375	1,988	7,500	85%
807-04	JANITORIAL	720	5,040	5,075	(35)	8,700	58%
807-05	OTHER SERVICES	301	13,158	19,250	(6,092)	33,000	40%
808-01	LABORATORY SUPPLIES	2,066	19,064	14,583	4,480	25,000	76%
808-02	LABORATORY QA/QC SAMPLES	0	0	933	(933)	1,600	0%
808-03	LABORATORY ACCREDITATION	0	0	1,517	(1,517)	2,600	0%
808-04	LABORATORY OUTSIDE ANALYSIS	1,382	6,782	7,000	(218)	12,000	57%
809-01	PLANT SAFETY	2,085	26,629	26,250	379	45,000	59%
809-02	PLANT CONF/TRAVEL/MILAGE/MEALS	0	4,637	4,083	554	7,000	66%
809-04	PLANT OTHER ADMIN SUPPLIES	520	1,077	1,167	(90)	2,000	54%
809-05	PLANT VEHICLE EXPENSE	182	1,123	875	248	1,500	75%
926-02	PLANT L&I PR TAX	1,152	4,026	8,313	(4,287)	14,250	28%
926-12	PLANT WA SL PR TAX	506	3,510	3,850	(340)	6,600	53%
926-32	PLANT MEDICAL INSURANCE	16,245	111,096	123,433	(12,337)	211,600	53%
926-43	PLANT PERS	7,850	59,253	70,088	(10,834)	120,150	49%
926-52	PLANT DCP ER	664	4,689	4,667	23	8,000	59%
<b>Plant Maintenance &amp; Operations Total:</b>		<u>179,683</u>	<u>1,708,237</u>	<u>2,012,675</u>	<u>(304,438)</u>	<u>3,450,300</u>	<u>50%</u>
<b>Other Rate Expenses</b>							
508-42	CITY OPERATING FEE	1,250	8,750	8,750	0	15,000	58%
<b>Other Rate Expenses Total:</b>		<u>1,250</u>	<u>8,750</u>	<u>8,750</u>	<u>0</u>	<u>15,000</u>	<u>58%</u>
<b>Grand Totals:</b>		<u>565,706</u>	<u>4,635,100</u>	<u>5,351,853</u>	<u>(716,753)</u>	<u>9,174,605</u>	<u>51%</u>

**CAPITAL PROJECT BUDGET TO ACTUAL SUMMARY**

**FUND 58**

**As of July 31, 2023**

<b>Project</b>	<b>Deposit</b>	<b>Spent to Date</b>	<b>Remaining Funds</b>
<b>24th St &amp; SR9 Sewer Crossing</b>	457,911.25	265,508.05	192,403.20
<b>LS 1C Rehab</b>	214,840.00	22,761.01	192,078.99
<b>LS 2C Design &amp; CM</b>	415,580.00	260,044.25	155,535.75
<b>LS 2C Force Main &amp; CM</b>	345,030.00	173,213.67	171,816.33
<b>Main &amp; 18th St Improvements/20th St NE Business Loop Design &amp; CM</b>	143,860.00	126,003.57	17,856.43
<b>Ammonia &amp; Nitrate Probes</b>	92,731.68	85,837.80	6,893.88
<b>LS 4C &amp; 6C Predesign</b>	30,000.00	28,904.87	1,095.13
<b>LS 4C &amp; 6C Construction 5C Decommissioning</b>	343,000.00	87,045.56	255,954.44
<b>SR204 SR9 Intersection</b>	56,518.19	63,684.16	(7,165.97)
<b>City of Lake Stevens Downtown Plan - Pre Design of LS 2C</b>	40,000.00	26,973.31	13,026.69
<b>VBC Second Floor Building Improvements</b>	99,100.00	12,135.33	86,964.67
<b>LS7 Generator Replacement</b>	114,555.00	74,757.50	67,928.90
<b>Mixed Liquor Alkalinity Addition System Improvements</b>	0.00	7,200.70	(7,200.70)
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	2,353,126.12	1,234,069.78	1,147,187.74
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