

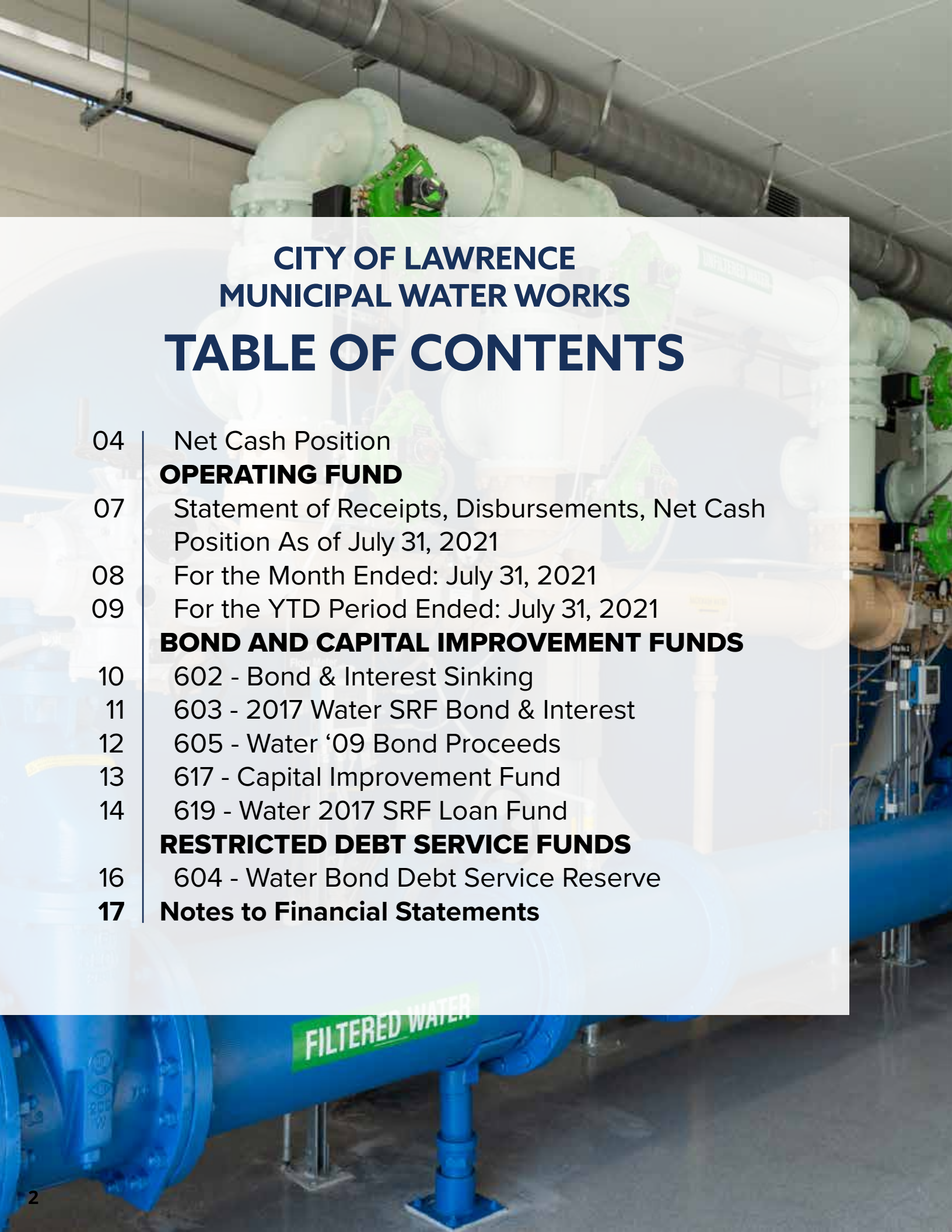
2021 LAWRENCE UTILITIES

MONTHLY FINANCIAL REPORT

APRIL



Mayor Steve Collier
Utilities Chief Financial Officer Jason C. Fenwick
Utilities Superintendent Scott Salsbery



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CITY OF LAWRENCE MUNICIPAL WATER WORKS

SUMMARY

**LAWRENCE
UTILITIES**

CITYOFLAWRENCE.ORG/FINANCIAL

City of Lawrence - Municipal Water Works Utility

Summary - All Funds

Net Cash Position Summary

As of April 30, 2021

	4/30/2021	4/30/2020	4/30/2019	4/30/2018	4/30/2017
Operating Fund					
601 - Water Operating Fund	\$ 1,000,827	\$ 1,016,248	\$ 1,040,901	\$ 990,764	\$ (34,623)
Bond and Capital Improvement Funds					
602 - Bond and Interest Sinking	\$ 457,132	\$ 335,007	\$ 333,640	\$ 334,667	\$ 409,022
603 - 2017 Water SRF Bond and Interest	329,119	328,981	322,675	147,615	-
605 - Water Utility Bond Proceeds ¹	7,991,012	10,182	10,182	14,649	-
610 - Water '09 Bond Proceeds	-	-	-	-	-
617 - Capital Improvement Fund	4,406,674	3,549,174	4,375,238	1,261,595	-
619 - Water 2017 SRF Loan Fund	38	690,952	2,080,191	-	-
Total Restricted Funds	\$ 13,183,975	\$ 4,914,297	\$ 7,121,926	\$ 1,758,526	\$ 409,022
Restricted Debt Service Reserve Funds					
604 - Water Bond Debt Service Reserve	\$ 483,532	\$ 438,263	\$ 386,433	\$ 333,455	\$ 664,254
614 - Water Debt Service Reserve '09 ²	-	-	-	-	395,639
Total Debt Service Reserve Funds	\$ 483,532	\$ 438,263	\$ 386,433	\$ 333,455	\$ 1,059,893
Total Water Utility Cash Position	\$ 14,668,333	\$ 6,368,808	\$ 8,549,259	\$ 3,082,744	\$ 1,434,293





CITY OF LAWRENCE MUNICIPAL WATER WORKS

OPERATING FUND



**LAWRENCE
UTILITIES**

CITYOFLAWRENCE.ORG/FINANCIAL

City of Lawrence - Municipal Water Works Utility
601 - Water Utility Operating Fund

Statement of Operating Receipts, Operating Disbursements, and Operating Margin
As of April 30, 2021

	MONTH-TO-DATE			YEAR-TO-DATE		
	2021	2020	Change	2021	2020	Change
Operating Receipts						
Residential Metered Sales	\$ 546,462	\$ 546,557	\$ (95)	\$ 2,457,332	\$ 2,273,066	\$ 184,266
Commercial Metered Sales	207,548	215,142	(7,594)	869,278	864,893	4,385
Private Fire Protection	46,030	37,100	8,930	191,832	172,335	19,497
Hydrant Fees	24,679	22,482	2,196	108,765	95,329	13,436
Penalties	17,818	5,237	12,581	68,398	52,097	16,301
New Meters	7,539	7,299	240	17,046	26,398	(9,352)
Miscellaneous	1,791	1,739	52	7,664	7,830	(165)
Total Operating Receipts	\$ 851,867	\$ 835,557	\$ 16,310	\$ 3,720,316	\$ 3,491,947	\$ 228,369
Operating Disbursements						
Salaries and Benefits	\$ 155,586	\$ 128,160	\$ 27,426	\$ 591,532	\$ 593,315	\$ (1,782)
Professional and Contractual Services	45,526	52,866	(7,340)	81,623	191,727	(110,104)
Materials and Supplies	20,077	7,085	12,991	81,751	61,046	20,706
Transportation Expense	9,349	2,150	7,198	19,153	22,381	(3,228)
Insurance Expense	-	-	-	44,504	34,302	10,202
Chemicals	3,678	2,520	1,158	20,478	19,181	1,298
Rental of Equipment	784	1,420	(636)	6,071	3,164	2,907
Purchased Power	31,696	24,718	6,978	84,108	100,135	(16,027)
Miscellaneous Expense	122,827	151,354	(28,527)	394,109	390,073	4,036
Contractual Payment to City ³	-	-	-	-	-	-
Total Operating Disbursements	\$ 389,522	\$ 370,274	\$ 19,248	\$ 1,323,329	\$ 1,415,322	\$ (91,994)
Net Operating Receipts/(Disbursements)	\$ 462,345	\$ 465,283	\$ (2,938)	\$ 2,396,987	\$ 2,076,625	\$ 320,362
Net Operating Margin	54.3%	55.7%	-1.4%	64.4%	59.5%	5.0%
Non-Operating Receipts						
EDU Fees	\$ 7,500	\$ 18,300	\$ (10,800)	\$ 46,300	\$ 81,875	\$ (35,575)
Other Receipts	9,787	12,820	(3,032)	34,245	56,843	(22,598)
Total Non-Operating Receipts	\$ 17,287	\$ 31,120	\$ (13,832)	\$ 80,545	\$ 138,718	\$ (58,173)
Non-Operating Disbursements						
Transfers to Water Bond and Interest Fund	\$ 158,538	\$ 127,593	\$ 30,944	\$ 634,152	\$ 510,374	\$ 123,778
Transfers to Water Debt Service Reserve Fund	3,751	3,751	-	15,006	15,006	-
Loan Payment to Sewer Utility	-	-	-	-	-	-
Principal Payment	-	-	-	-	-	-
Interest Expense	-	-	-	-	-	-
Capital Leases	-	-	-	-	-	-
Other	24,976	10,915	14,062	12,230	14,540	(2,310)
Other Transfers-Out	-	-	-	-	-	-
Transfers to Water Capital Improvement Fund	292,000	350,000	(58,000)	1,820,000	1,665,000	155,000
Total Non-Operating Disbursements	\$ 479,266	\$ 492,259	\$ (12,994)	\$ 2,481,387	\$ 2,204,919	\$ 276,468
Change in Cash Position - Net Receipts	\$ 366	\$ 4,143	\$ (3,777)	\$ (3,855)	\$ 10,424	\$ (14,279)
Beginning Cash Position	1,000,461	1,012,105	(11,645)	1,004,682	1,005,825	(1,143)
Ending Cash Position	\$ 1,000,827	\$ 1,016,248	\$ (15,422)	\$ 1,000,827	\$ 1,016,248	\$ (15,422)

City of Lawrence - Municipal Water Works Utility

601 - Water Utility Operating Fund

Comparison Statement of Receipts, Disbursements, and Net Cash Position For the Month Ended: April 30

	<u>MONTH-TO-DATE</u>				
	2021	2020	2019	2018	2017
Operating Receipts					
Residential Metered Sales	\$ 546,462	\$ 546,557	\$ 597,458	\$ 506,561	\$ 231,771
Commercial Metered Sales	207,548	215,142	240,953	197,320	110,006
Private Fire Protection	46,030	37,100	43,972	38,996	14,534
Hydrant Fees	24,679	22,482	25,639	22,158	8,362
Penalties	17,818	5,237	21,210	20,586	13,360
New Meters	7,539	7,299	2,163	11,118	5,378
Miscellaneous	1,791	1,739	2,715	4,010	1,591
Total Operating Receipts	\$ 851,867	\$ 835,557	\$ 934,110	\$ 800,749	\$ 385,001
Operating Disbursements					
Salaries and Benefits	\$ 155,586	\$ 128,160	\$ 117,633	\$ 142,388	\$ 139,075
Professional and Contractual Services	45,526	52,866	43,941	53,892	22,343
Materials and Supplies	20,077	7,085	13,123	35,367	6,256
Transportation Expense	9,349	2,150	2,618	4,439	5,512
Insurance Expense	-	-	-	1,681	-
Chemicals	3,678	2,520	3,283	-	4,403
Rental of Equipment	784	1,420	2,279	800	547
Purchased Power	31,696	24,718	57,693	28,144	23,131
Miscellaneous Expense	122,827	151,354	81,220	95,357	82,661
Contractual Payment to City ³	-	-	-	-	96,442
Total Operating Disbursements	\$ 389,522	\$ 370,274	\$ 321,789	\$ 362,068	\$ 380,370
Net Operating Receipts/(Disbursements)	\$ 462,345	\$ 465,283	\$ 612,321	\$ 438,680	\$ 4,632
Net Operating Margin	54.3%	55.7%	65.6%	54.8%	1.2%
Non-Operating Receipts					
EDU Fees	\$ 7,500	\$ 18,300	\$ 3,000	\$ 38,250	\$ 27,000
Other Receipts	9,787	12,820	7,081	27,074	9,513
Total Non-Operating Receipts	\$ 17,287	\$ 31,120	\$ 10,081	\$ 65,324	\$ 36,513
Non-Operating Disbursements					
Transfers to Water Bond and Interest Fund	\$ 158,538	\$ 127,593	\$ 127,427	\$ 97,842	\$ 102,631
Transfers to Water Debt Service Reserve Fund	3,751	3,751	3,751	3,751	-
Loan Payment to Sewer Utility	-	-	-	-	-
Principal Payment	-	-	-	-	-
Interest Expense	-	-	-	16	77
Capital Leases	-	-	-	1,293	1,735
Other	24,976	10,915	(4,187)	(5,231)	14,020
Other Transfers-Out	-	-	-	-	-
Transfers to Water Capital Improvement Fund	292,000	350,000	470,000	400,000	-
Total Non-Operating Disbursements	\$ 479,266	\$ 492,259	\$ 596,991	\$ 497,671	\$ 118,463
Change in Cash Position - Net Receipts	\$ 366	\$ 4,143	\$ 25,412	\$ 6,333	\$ (77,317)
Beginning Cash Position	1,000,461	1,012,105	1,015,489	984,431	42,695
Ending Cash Position	\$ 1,000,827	\$ 1,016,248	\$ 1,040,901	\$ 990,764	\$ (34,623)

City of Lawrence - Municipal Water Works Utility

601 - Water Utility Operating Fund

Comparison Statement of Receipts, Disbursements, and Net Cash Position For the Year-to-Date Period Ended: April 30

	<u>YEAR-TO-DATE</u>				
	2021	2020	2019	2018	2017
Operating Receipts					
Residential Metered Sales	\$ 2,457,332	\$ 2,273,066	\$ 2,131,981	\$ 2,071,573	\$ 1,180,466
Commercial Metered Sales	869,278	864,893	847,219	794,137	461,779
Private Fire Protection	191,832	172,335	155,763	146,943	75,557
Hydrant Fees	108,765	95,329	90,034	82,490	38,327
Penalties	68,398	52,097	81,613	91,096	61,030
New Meters	17,046	26,398	10,690	23,119	14,446
Miscellaneous	7,664	7,830	7,859	10,907	9,615
Total Operating Receipts	\$ 3,720,316	\$ 3,491,947	\$ 3,325,159	\$ 3,220,266	\$ 1,841,220
Operating Disbursements					
Salaries and Benefits	\$ 591,532	\$ 593,315	\$ 566,497	\$ 551,804	\$ 541,256
Professional and Contractual Services	81,623	191,727	127,774	99,605	177,708
Materials and Supplies	81,751	61,046	113,518	145,679	131,233
Transportation Expense	19,153	22,381	14,572	20,659	20,227
Insurance Expense	44,504	34,302	34,591	37,456	45,130
Chemicals	20,478	19,181	31,056	26,529	23,974
Rental of Equipment	6,071	3,164	4,547	2,780	1,441
Purchased Power	84,108	100,135	122,657	142,365	101,583
Miscellaneous Expense	394,109	390,073	293,027	373,634	229,388
Contractual Payment to City ³	-	-	-	-	385,769
Total Operating Disbursements	\$ 1,323,329	\$ 1,415,322	\$ 1,308,239	\$ 1,400,512	\$ 1,657,708
Net Operating Receipts/(Disbursements)	\$ 2,396,987	\$ 2,076,625	\$ 2,016,920	\$ 1,819,753	\$ 183,513
Net Operating Margin	64.4%	59.5%	60.7%	56.5%	10.0%
Non-Operating Receipts					
EDU Fees	\$ 46,300	\$ 81,875	\$ 23,000	\$ 69,140	\$ 55,500
Other Receipts	34,245	56,843	33,548	64,564	36,956
Total Non-Operating Receipts	\$ 80,545	\$ 138,718	\$ 56,548	\$ 133,704	\$ 92,456
Non-Operating Disbursements					
Transfers to Water Bond and Interest Fund	\$ 634,152	\$ 510,374	\$ 509,707	\$ 391,367	\$ 410,522
Transfers to Water Debt Service Reserve Fund	15,006	15,006	15,006	15,006	-
Loan Payment to Sewer Utility	-	-	-	875,259	-
Principal Payment	-	-	-	-	-
Interest Expense	-	-	-	108	241
Capital Leases	-	-	-	6,437	5,497
Other	12,230	14,540	(6,916)	5,067	1,291
Other Transfers-Out	-	-	-	-	-
Transfers to Water Capital Improvement Fund	1,820,000	1,665,000	1,550,000	774,741	-
Total Non-Operating Disbursements	\$ 2,481,387	\$ 2,204,919	\$ 2,067,797	\$ 2,067,985	\$ 417,551
Change in Cash Position - Net Receipts	\$ (3,855)	\$ 10,424	\$ 5,671	\$ (114,527)	\$ (141,582)
Beginning Cash Position	1,004,682	1,005,825	1,035,230	1,105,291	106,959
Ending Cash Position	\$ 1,000,827	\$ 1,016,248	\$ 1,040,901	\$ 990,764	\$ (34,623)



CITY OF LAWRENCE MUNICIPAL WATER WORKS

BOND & CAPITAL IMPROVEMENT FUNDS

**LAWRENCE
UTILITIES**

CITYOFLAWRENCE.ORG/FINANCIAL

City of Lawrence - Municipal Water Works Utility
602 - Bond and Interest Sinking Fund

Statement of Receipts, Disbursements, and Net Cash Position
As of April 30, 2021

	MONTH-TO-DATE			YEAR-TO-DATE		
	2021	2020	Change	2021	2020	Change
Receipts						
Transfers In	\$ 115,208	\$ 84,252	\$ 30,956	\$ 460,832	\$ 337,007	\$ 123,825
Miscellaneous	-	-	-	-	-	-
Total Receipts	\$ 115,208	\$ 84,252	\$ 30,956	\$ 460,832	\$ 337,007	\$ 123,825
Disbursements						
Principal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interest	-	-	-	-	-	-
Other	-	-	-	3,700	2,000	1,700
Total Disbursements	\$ -	\$ -	\$ -	\$ 3,700	\$ 2,000	\$ 1,700
Change in Cash Position	\$ 115,208	\$ 84,252	\$ 30,956	\$ 457,132	\$ 335,007	\$ 122,125
Beginning Cash Position	341,924	250,755	91,168	-	-	-
Ending Cash Position	\$ 457,132	\$ 335,007	\$ 122,125	\$ 457,132	\$ 335,007	\$ 122,125



City of Lawrence - Municipal Water Works Utility
603 - 2017 Water SRF Bond and Interest

Statement of Receipts, Disbursements, and Net Cash Position
As of April 30, 2021

	MONTH-TO-DATE			YEAR-TO-DATE		
	2021	2020	Change	2021	2020	Change
Receipts						
Transfers In	\$ 43,330	\$ 43,342	\$ (12)	\$ 173,320	\$ 173,367	\$ (47)
Miscellaneous	4	135	(131)	22	1,276	(1,254)
Total Receipts	\$ 43,334	\$ 43,477	\$ (143)	\$ 173,342	\$ 174,642	\$ (1,301)
Disbursements						
Principal	\$ -	\$ -	\$ -	\$ 357,000	\$ 350,000	\$ 7,000
Interest	-	-	-	81,550	85,050	(3,500)
Other	-	-	-	-	-	-
Total Disbursements	\$ -	\$ -	\$ -	\$ 438,550	\$ 435,050	\$ 3,500
Change in Cash Position	\$ 43,334	\$ 43,477	\$ (143)	\$ (265,208)	\$ (260,408)	\$ (4,801)
Beginning Cash Position	285,785	285,504	281	594,328	589,389	4,939
Ending Cash Position	\$ 329,119	\$ 328,981	\$ 138	\$ 329,119	\$ 328,981	\$ 138



City of Lawrence - Municipal Water Works Utility
605 - Water Utility Bond Proceeds

Statement of Receipts, Disbursements, and Net Cash Position
As of April 30, 2021

	MONTH-TO-DATE			YEAR-TO-DATE		
	2021	2020	Change	2021	2020	Change
Receipts						
Interest on Investment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Bond Proceeds	-	-	-	-	-	-
Total Receipts	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Disbursements						
Professional and Contractual Services	\$ 927,782	\$ -	\$ 927,782	\$ 2,343,927	\$ -	\$ 2,343,927
Other	-	-	-	-	-	-
Total Disbursements	\$ 927,782	\$ -	\$ 927,782	\$ 2,343,927	\$ -	\$ 2,343,927
Change in Cash Position	\$ (927,782)	\$ -	\$ (927,782)	\$ (2,343,927)	\$ -	\$ (2,343,927)
Beginning Cash Position	8,918,794	10,182	8,908,612	10,334,939	10,182	10,324,756
Ending Cash Position	\$ 7,991,012	\$ 10,182	\$ 7,980,830	\$ 7,991,012	\$ 10,182	\$ 7,980,830



City of Lawrence - Municipal Water Works Utility
617 - Capital Improvement Fund

Statement of Receipts, Disbursements, and Net Cash Position
As of April 30, 2021

	MONTH-TO-DATE			YEAR-TO-DATE		
	2021	2020	Change	2021	2020	Change
Receipts						
Transfers In	\$ 292,000	\$ 350,000	\$ (58,000)	\$ 1,820,000	\$ 1,665,000	\$ 155,000
Miscellaneous	-	870	(870)	-	7,765	(7,765)
Total Receipts	\$ 292,000	\$ 350,870	\$ (58,870)	\$ 1,820,000	\$ 1,672,765	\$ 147,235
Disbursements						
Professional and Contractual Services	\$ 302,024	\$ 256,249	\$ 45,775	\$ 1,287,503	\$ 1,074,766	\$ 212,737
Payment In Lieu of Taxes ³	89,375	89,375	-	357,500	357,500	-
Other	15,799	61,133	(45,334)	52,850	281,344	(228,494)
Total Disbursements	\$ 407,198	\$ 406,757	\$ 441	\$ 1,697,853	\$ 1,713,610	\$ (15,758)
Change in Cash Position	\$ (115,198)	\$ (55,886)	\$ (59,312)	\$ 122,147	\$ (40,846)	\$ 162,993
Beginning Cash Position	4,521,872	3,605,060	916,812	4,284,526	3,590,020	694,507
Ending Cash Position	\$ 4,406,674	\$ 3,549,174	\$ 857,500	\$ 4,406,674	\$ 3,549,174	\$ 857,500



City of Lawrence - Municipal Water Works Utility
619 - Water 2017 SRF Loan Fund

Statement of Receipts, Disbursements, and Net Cash Position
As of April 30, 2021

	MONTH-TO-DATE			YEAR-TO-DATE		
	2021	2020	Change	2021	2020	Change
Receipts						
2017 SRF Bond Proceeds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Miscellaneous	-	443	(443)	-	4,431	(4,431)
Total Receipts	\$ -	\$ 443	\$ (443)	\$ -	\$ 4,431	\$ (4,431)
Disbursements						
Engineering	\$ -	\$ -	\$ -	\$ -	\$ 1,482	\$ (1,482)
Accounting	-	-	-	-	-	-
Legal	-	-	-	-	-	-
Other	-	-	-	-	384,241	(384,241)
Total Disbursements	\$ -	\$ -	\$ -	\$ -	\$ 385,723	\$ (385,723)
Change in Cash Position	\$ -	\$ 443	\$ (443)	\$ -	\$ (381,292)	\$ 381,292
Beginning Cash Position	38	690,509	(690,471)	38	1,072,245	(1,072,207)
Ending Cash Position	\$ 38	\$ 690,952	\$ (690,915)	\$ 38	\$ 690,952	\$ (690,915)





CITY OF LAWRENCE MUNICIPAL WATER WORKS

RESTRICTED DEBT SERVICE FUNDS

**LAWRENCE
UTILITIES**

CITYOFLAWRENCE.ORG/FINANCIAL

City of Lawrence - Municipal Water Works Utility
604 - Water Bond Debt Service Reserve Fund

Statement of Receipts, Disbursements, and Net Cash Position
As of April 30, 2021

	<u>MONTH-TO-DATE</u>			<u>YEAR-TO-DATE</u>		
	2021	2020	Change	2021	2020	Change
Receipts						
Transfers-In	\$ 3,751	\$ 3,751	\$ -	\$ 15,006	\$ 15,006	\$ -
Miscellaneous	8	241	(233)	38	1,782	(1,744)
Total Receipts	\$ 3,760	\$ 3,992	\$ (233)	\$ 15,044	\$ 16,788	\$ (1,744)
Disbursements						
Principal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interest	-	-	-	-	-	-
Bank Service Charges	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total Disbursements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Change in Cash Position	\$ 3,760	\$ 3,992	\$ (233)	\$ 15,044	\$ 16,788	\$ (1,744)
Beginning Cash Position	479,772	434,270	45,502	468,488	421,475	47,013
EndinF Cash Position4	\$ 483,532	\$ 438,263	\$ 45,269	\$ 483,532	\$ 438,263	\$ 45,269



City of Lawrence - Municipal Water Works Utility

Notes to Financial Statements

As of April 30, 2021

Notes:

(1) - Bond proceeds from issuance of Series 2020 Revenue Bonds. Proceeds will be spent Fort Harrison WTP rehabilitation, Indian Lake WTP, wellfield improvements, Winding Ridge water storage tank, and various water main replacements

(2) - Reserve fund established upon issuance of the 2009 Water Revenue Bonds. Fund balance was eliminated with the refunding of the Series 2009 bonds in December of 2017

(3) - Contractual payment to City through June 2017. With the adoption of Amended Ordinance No. 7 2017, a Payment-in-Lieu-of-Taxes ("PILOT") commenced in July of 2017. This payment will be made from Fund 617 - Water Capital Improvement Fund.

(4) - Cash reserve for 2017 SRF loan. Reserve is funded in monthly installments through May 2021





CITY OF LAWRENCE MUNICIPAL SEWAGE WORKS TABLE OF CONTENTS

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27	618 - Sewer Capital Improvement Fund
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29	608 - Sewer Debt Service Reserve
30	Notes to Financial Statements



CITY OF LAWRENCE MUNICIPAL SEWAGE WORKS

SUMMARY

**LAWRENCE
UTILITIES**

CITYOFLAWRENCE.ORG/FINANCIAL

City of Lawrence - Municipal Sewage Works Utility

Summary - All Funds

Net Cash Position Summary

As of April 30, 2021

	4/30/2021	4/30/2020	4/30/2019	4/30/2018	4/30/2017
Operating Fund					
606 - Sewer Operating Fund	\$ 1,000,131	\$ 1,011,099	\$ 1,003,250	\$ 1,415,104	\$ 3,152,240
Bond and Capital Improvement Funds					
607 - Sewer Bond and Interest Sinking	\$ 202,968	\$ 114,802	\$ 194,042	\$ 195,218	\$ 192,555
609 - Sewer Bond Proceeds	-	-	-	-	-
611 - Sewer '09 Bond Proceeds	-	-	-	-	-
616 - Sewer SRF Loan Fund	-	-	-	-	-
618 - Sewer Capital Improvement	2,500,888	3,262,072	3,593,005	3,780,311	14,019
Total Restricted Funds	\$ 2,703,856	\$ 3,376,874	\$ 3,787,047	\$ 3,975,528	\$ 206,575
Restricted Debt Service Reserve Funds					
608 - Sewer Debt Service Reserve	\$ 819,136	\$ 818,675	\$ 804,320	\$ 233,251	\$ 233,251
615 - Sewer Debt Service Reserve '09	-	-	-	253,830	253,830
Total Debt Service Reserve Funds	\$ 819,136	\$ 818,675	\$ 804,320	\$ 487,081	\$ 487,081
Total Sewer Utility Net Cash Position	\$ 4,523,123	\$ 5,206,648	\$ 5,594,617	\$ 5,877,714	\$ 3,845,896

See page 30 for Notes to Financial Statements

A photograph of a sewer maintenance site. In the foreground, a worker in a bright yellow safety vest and white hard hat is operating a large, white, tracked Bobcat machine. To the left, a large white truck with a circular opening is visible. In the background, other workers in safety gear are working near a yellow excavator. The scene is outdoors with bare trees in the background.

CITY OF LAWRENCE MUNICIPAL SEWAGE WORKS

OPERATING FUND

**LAWRENCE
UTILITIES**

CITYOFLAWRENCE.ORG/FINANCIAL

City of Lawrence - Municipal Sewage Works Utility
606 - Operating Fund

Statement of Receipts, Disbursements, and Net Cash Position
As of April 30, 2021

	<u>MONTH-TO-DATE</u>			<u>YEAR-TO-DATE</u>		
	2021	2020	Change	2021	2020	Change
Operating Receipts						
Residential Flat Rate Sales	\$ 353,329	\$ 351,548	\$ 1,781	\$ 1,533,599	\$ 1,472,324	\$ 61,275
Commercial Metered Sales	191,424	210,700	(19,275)	824,485	853,993	(29,507)
Residential Metered Sales	60,082	58,009	2,073	296,395	263,814	32,580
Penalties	14,322	4,674	9,648	64,974	53,640	11,335
Miscellaneous Receipts	2,720	5,220	(2,500)	12,630	20,150	(7,520)
Total Operating Receipts	\$ 621,876	\$ 630,151	\$ (8,274)	\$ 2,732,083	\$ 2,663,921	\$ 68,162
Operating Disbursements						
Salaries and Benefits	\$ 132,694	\$ 107,336	\$ 25,358	\$ 508,531	\$ 467,301	\$ 41,230
Treatment Expense	227,081	284,736	(57,655)	823,930	702,991	120,940
Professional and Contractual Services	49,391	24,034	25,357	83,252	130,443	(47,191)
Materials and Supplies	3,155	1,605	1,550	39,524	18,431	21,093
Transportation Expense	10,429	2,055	8,374	19,159	21,370	(2,211)
Insurance Expense	-	-	-	44,504	34,302	10,203
Rental of Equipment	784	1,420	(636)	2,951	3,164	(213)
Purchased Power	18,989	10,420	8,569	36,232	40,689	(4,457)
Contractual Payment to City ¹	-	-	-	-	-	-
Miscellaneous Expense	65,286	43,009	22,277	281,035	252,170	28,865
Total Operating Disbursements	\$ 507,809	\$ 474,615	\$ 33,194	\$ 1,839,118	\$ 1,670,860	\$ 168,259
Net Operating Receipts/(Disbursements)	\$ 114,068	\$ 155,536	\$ (41,468)	\$ 892,965	\$ 993,061	\$ (100,096)
Non-Operating Receipts						
EDU Fee	\$ 6,000	\$ 18,000	\$ (12,000)	\$ 51,000	\$ 72,750	\$ (21,750)
Loan Payment from Water Utility	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total Non-Operating Receipts	\$ 6,000	\$ 18,000	\$ (12,000)	\$ 51,000	\$ 72,750	\$ (21,750)
Non-Operating Disbursements						
Transfers-Out	\$ 119,106	\$ 164,813	\$ (45,707)	\$ 942,374	\$ 1,059,252	\$ (116,878)
Loan Payment to Water Utility	-	-	-	-	-	-
Interest Expense	-	-	-	-	-	-
Principal Payment	-	-	-	-	-	-
Capital Leases	-	-	-	-	-	-
Accounts Payable	874	789	86	2,918	1,332	1,586
Other	-	-	-	-	-	-
Total Non-Operating Receipts/(Disbursements)	\$ 119,980	\$ 165,602	\$ (45,621)	\$ 945,292	\$ 1,060,584	\$ (115,293)
Change in Cash Position - Net Receipts	\$ 87	\$ 7,934	\$ (7,847)	\$ (1,327)	\$ 5,227	\$ (6,554)
Beginning Cash Position	1,000,044	1,003,165	(3,122)	1,001,458	1,005,873	(4,415)
Ending Cash Position	\$ 1,000,131	\$ 1,011,099	\$ (10,968)	\$ 1,000,131	\$ 1,011,099	\$ (10,968)

City of Lawrence - Municipal Sewage Works Utility
606 - Operating Fund

Comparison Statement of Receipts, Disbursements, and Net Cash Position
For the Month Ended: April 30

	MONTH-TO-DATE				
	2021	2020	2019	2018	2017
Operating Receipts					
Residential Flat Rate Sales	\$ 353,329	\$ 351,548	\$ 414,596	\$ 380,340	\$ 288,857
Commercial Metered Sales	191,424	210,700	259,269	231,500	215,865
Residential Metered Sales	60,082	58,009	72,667	62,132	44,250
Penalties	14,322	4,674	19,557	19,444	18,978
Miscellaneous Receipts	2,720	5,220	1,800	8,260	2,760
Total Operating Receipts	\$ 621,876	\$ 630,151	\$ 767,888	\$ 701,676	\$ 570,709
Operating Disbursements					
Salaries and Benefits	\$ 132,694	\$ 107,336	\$ 99,780	\$ 122,400	\$ 113,992
Treatment Expense	227,081	284,736	216,317	128,611	181,557
Professional and Contractual Services	49,391	24,034	49,943	29,328	33,309
Materials and Supplies	3,155	1,605	3,962	19,237	4,472
Transportation Expense	10,429	2,055	3,759	4,753	2,403
Insurance Expense	-	-	-	1,681	-
Rental of Equipment	784	1,420	2,279	-	547
Purchased Power	18,989	10,420	11,980	10,519	9,094
Contractual Payment to City ¹	-	-	-	-	169,663
Miscellaneous Expense	65,286	43,009	42,538	60,770	53,560
Total Operating Disbursements	\$ 507,809	\$ 474,615	\$ 430,558	\$ 377,300	\$ 568,597
Net Operating Receipts/(Disbursements)	\$ 114,068	\$ 155,536	\$ 337,330	\$ 324,376	\$ 2,113
Non-Operating Receipts					
EDU Fee	\$ 6,000	\$ 18,000	\$ 3,000	\$ 36,750	\$ 25,500
Loan Payment from Water Utility	-	-	-	-	-
Other	-	-	119	2,375	-
Total Non-Operating Receipts	\$ 6,000	\$ 18,000	\$ 3,119	\$ 39,125	\$ 25,500
Non-Operating Disbursements					
Transfers-Out	\$ 119,106	\$ 164,813	\$ 339,623	\$ 1,064,917	\$ 64,470
Loan Payment to Water Utility	-	-	-	-	-
Interest Expense	-	-	-	16	77
Principal Payment	-	-	-	-	-
Capital Leases	-	-	-	1,293	1,735
Accounts Payable	874	789	2,628	(358)	213
Other	-	-	-	-	-
Total Non-Operating Receipts/(Disbursements)	\$ 119,980	\$ 165,602	\$ 342,251	\$ 1,065,867	\$ 66,495
Change in Cash Position - Net Receipts	\$ 87	\$ 7,934	\$ (1,801)	\$ (702,366)	\$ (38,882)
Beginning Cash Position	1,000,044	1,003,165	1,005,051	2,117,471	3,191,122
Ending Cash Position	\$ 1,000,131	\$ 1,011,099	\$ 1,003,250	\$ 1,415,104	\$ 3,152,240

City of Lawrence - Municipal Sewage Works Utility
606 - Operating Fund

Comparison Statement of Receipts, Disbursements, and Net Cash Position
For the Year-to-Date Period Ending: April 30

	YEAR-TO-DATE				
	2021	2020	2019	2018	2017
Operating Receipts					
Residential Flat Rate Sales	\$ 1,533,599	\$ 1,472,324	\$ 1,500,100	\$ 1,488,117	\$ 1,423,859
Commercial Metered Sales	824,485	853,993	915,440	926,819	889,531
Residential Metered Sales	296,395	263,814	269,469	276,160	263,632
Penalties	64,974	53,640	79,122	79,125	81,843
Miscellaneous Receipts	12,630	20,150	7,790	18,020	10,860
Total Operating Receipts	\$ 2,732,083	\$ 2,663,921	\$ 2,771,922	\$ 2,788,242	\$ 2,669,725
Operating Disbursements					
Salaries and Benefits	\$ 508,531	\$ 467,301	\$ 443,121	\$ 461,284	\$ 426,474
Treatment Expense	823,930	702,991	709,052	595,429	744,236
Professional and Contractual Services	83,252	130,443	92,820	73,038	168,597
Materials and Supplies	39,524	18,431	15,478	47,548	46,719
Transportation Expense	19,159	21,370	18,422	16,766	13,452
Insurance Expense	44,504	34,302	34,591	37,456	45,130
Rental of Equipment	2,951	3,164	4,547	1,980	1,441
Purchased Power	36,232	40,689	44,909	44,986	36,456
Contractual Payment to City ¹	-	-	-	-	678,653
Miscellaneous Expense	281,035	252,170	203,327	234,521	190,079
Total Operating Disbursements	\$ 1,839,118	\$ 1,670,860	\$ 1,566,267	\$ 1,513,007	\$ 2,351,236
Net Operating Receipts/(Disbursements)	\$ 892,965	\$ 993,061	\$ 1,205,655	\$ 1,275,235	\$ 318,489
Non-Operating Receipts					
EDU Fee	\$ 51,000	\$ 72,750	\$ 22,500	\$ 66,750	\$ 51,000
Loan Payment from Water Utility	-	-	-	875,259	-
Other	-	-	198	2,375	-
Total Non-Operating Receipts	\$ 51,000	\$ 72,750	\$ 22,698	\$ 944,384	\$ 51,000
Non-Operating Disbursements					
Transfers-Out	\$ 942,374	\$ 1,059,252	\$ 1,248,492	\$ 3,259,668	\$ 257,879
Loan Payment to Water Utility	-	-	-	-	-
Interest Expense	-	-	-	108	(62,318)
Principal Payment	-	-	-	-	(105,000)
Capital Leases	-	-	-	6,436	5,497
Accounts Payable	2,918	1,332	1,429	(509)	602
Other	-	-	-	-	-
Total Non-Operating Receipts/(Disbursements)	\$ 945,292	\$ 1,060,584	\$ 1,249,921	\$ 3,265,703	\$ 96,660
Change in Cash Position - Net Receipts	\$ (1,327)	\$ 5,227	\$ (21,568)	\$ (1,046,084)	\$ 272,829
Beginning Cash Position	1,001,458	1,005,873	1,024,818	2,461,188	2,879,412
Ending Cash Position	\$ 1,000,131	\$ 1,011,099	\$ 1,003,250	\$ 1,415,104	\$ 3,152,240



CITY OF LAWRENCE MUNICIPAL SEWAGE WORKS

BOND & CAPITAL IMPROVEMENT FUNDS

**LAWRENCE
UTILITIES**

CITYOFLAWRENCE.ORG/FINANCIAL

City of Lawrence - Municipal Sewage Works Utility
607 - Bond and Interest Sinking Fund

Statement of Receipts, Disbursements, and Net Cash Position
As of April 30, 2021

	MONTH-TO-DATE			YEAR-TO-DATE		
	2021	2020	Change	2021	2020	Change
Receipts						
Transfers In	\$ 45,106	\$ 44,813	\$ 293	\$ 182,374	\$ 179,252	\$ 3,122
Miscellaneous	1	-	1	21,444	-	21,444
Total Receipts	\$ 45,107	\$ 44,813	\$ 294	\$ 203,818	\$ 179,252	\$ 24,566
Disbursements						
Principal	\$ -	\$ 14,500	\$ (14,500)	\$ -	\$ 58,000	\$ (58,000)
Interest	-	1,400	(1,400)	-	5,600	(5,600)
Other	-	-	-	850	850	-
Total Disbursements	\$ -	\$ 15,900	\$ (15,900)	\$ 850	\$ 64,450	\$ (63,600)
Change in Cash Position	\$ 45,107	\$ 28,913	\$ 16,194	\$ 202,968	\$ 114,802	\$ 88,166
Beginning Cash Position	157,861	85,889	71,972	-	-	-
Ending Cash Position	\$ 202,968	\$ 114,802	\$ 88,166	\$ 202,968	\$ 114,802	\$ 88,166

City of Lawrence - Municipal Sewage Works Utility
618 - Sewer Capital Improvement Fund

Statement of Receipts, Disbursements, and Net Cash Position
As of April 30, 2021

	MONTH-TO-DATE			YEAR-TO-DATE		
	2021	2020	Change	2021	2020	Change
Receipts						
Transfers In	\$ 74,000	\$ 120,000	\$ (46,000)	\$ 760,000	\$ 880,000	\$ (120,000)
Miscellaneous	-	870	(870)	-	17,565	(17,565)
Total Receipts	\$ 74,000	\$ 120,870	\$ (46,870)	\$ 760,000	\$ 897,565	\$ (137,565)
Disbursements						
Professional and Contractual Services	\$ 8,206	\$ 31,984	\$ (23,779)	\$ 457,943	\$ 481,272	\$ (23,329)
Materials and Supplies	1,488	3,029	(1,541)	27,279	10,235	17,045
Payment to City	169,663	169,663		678,653	678,653	
Other	-	17,931	(17,931)	-	86,268	(86,268)
Total Disbursements	\$ 179,356	\$ 222,607	\$ (43,251)	\$ 1,163,875	\$ 1,256,428	\$ (92,553)
Change in Cash Position	\$ (105,356)	\$ (101,737)	\$ (3,619)	\$ (403,875)	\$ (358,864)	\$ (45,012)
Beginning Cash Position	2,606,244	3,363,808	(757,564)	2,904,763	3,620,935	(716,172)
Ending Cash Position	\$ 2,500,888	\$ 3,262,072	\$ (761,184)	\$ 2,500,888	\$ 3,262,072	\$ (761,184)



CITY OF LAWRENCE MUNICIPAL SEWAGE WORKS

RESTRICTED DEBT SERVICE FUNDS

**LAWRENCE
UTILITIES**

CITYOFLAWRENCE.ORG/FINANCIAL

City of Lawrence - Municipal Sewer Works Utility
608 - Sewer Debt Service Reserve Fund

Statement of Receipts, Disbursements, and Net Cash Position
As of April 30, 2021

	MONTH-TO-DATE			YEAR-TO-DATE		
	2021	2020	Change	2021	2020	Change
Receipts						
Transfers In	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Miscellaneous	14	458	(444)	65	3,439	(3,374)
Total Receipts	\$ 14	\$ 458	\$ (444)	\$ 65	\$ 3,439	\$ (3,374)
Disbursements						
Principal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interest	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total Disbursements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Change in Cash Position	\$ 14	\$ 458	\$ (444)	\$ 65	\$ 3,439	\$ (3,374)
Beginning Cash Position	819,122	818,217	905	819,071	815,235	3,836
Ending Cash Position²	\$ 819,136	\$ 818,675	\$ 462	\$ 819,136	\$ 818,675	\$ 462

City of Lawrence - Municipal Sewage Works Utility
Notes to Financial Statements

As of April 30, 2021

Notes:

(1) - Contractual payment to City paid from Sewer Operating Fund through 2017. Payment is now made from Fund 618 - Sewer Capital Improvement Fund.

(2) - Sewer debt service reserve funds are held in one account at Bank of New York. Fund 615 was consolidated with Fund 608 to reflect the common reserve held at BNY.
