

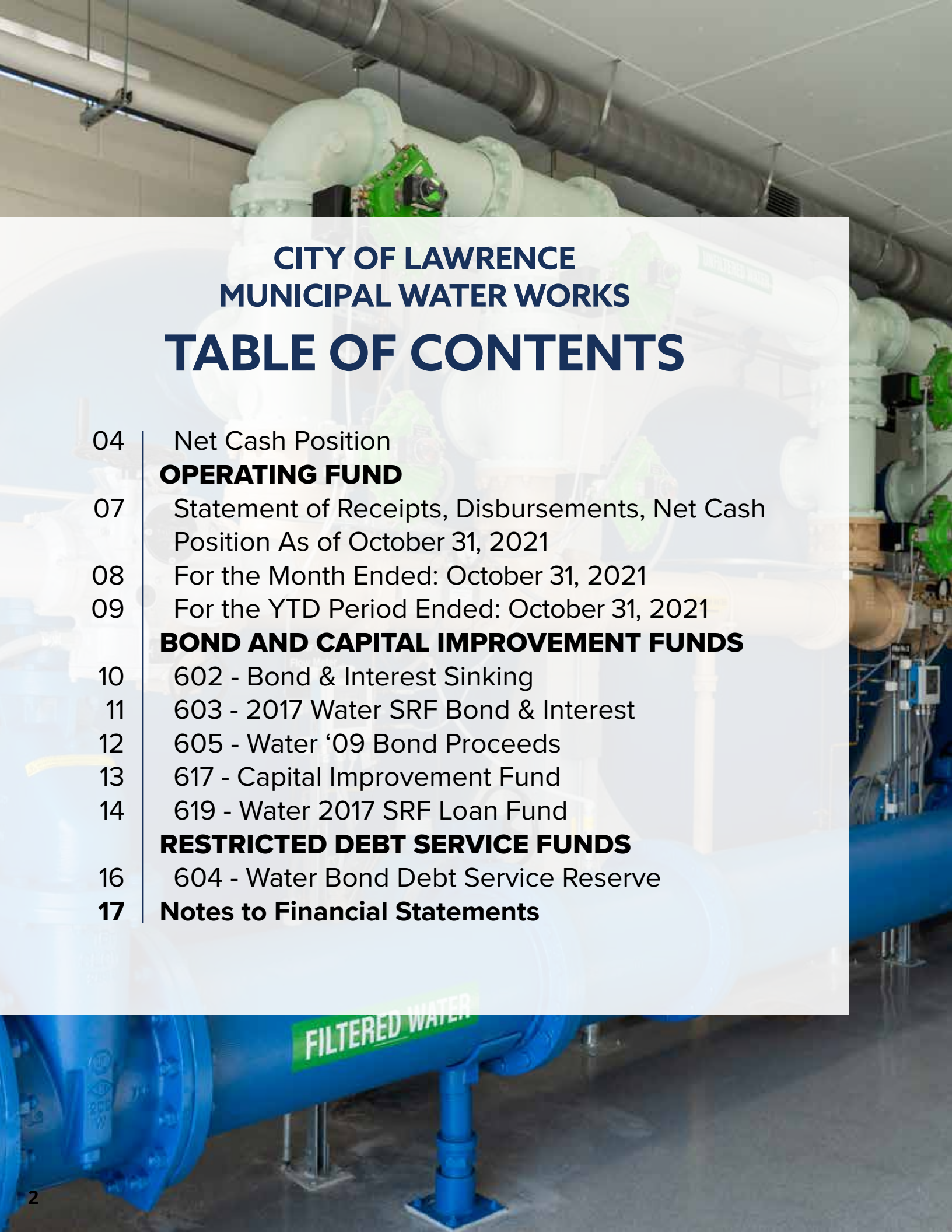
2021 LAWRENCE UTILITIES

MONTHLY FINANCIAL REPORT

AUGUST



Mayor Steve Collier
Utilities Chief Financial Officer Tyler Douthit
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 August 31, 2021

	8/31/2021	8/31/2020	8/31/2019	8/31/2018	8/31/2017
Operating Fund					
601 - Water Operating Fund	\$ 1,095,038	\$ 1,004,085	\$ 1,007,913	\$ 1,075,273	\$ 856,243
Bond and Capital Improvement Funds					
602 - Bond and Interest Sinking	\$ 613,466	\$ 540,354	\$ 527,970	\$ 517,334	\$ 525,801
603 - 2017 Water SRF Bond and Interest	389,822	420,932	413,441	179,346	30,211
605 - Water Utility Bond Proceeds ¹	5,812,448	12,166,805	10,182	10,182	-
610 - Water '09 Bond Proceeds	-	-	-	-	-
617 - Capital Improvement Fund	5,319,647	3,946,643	3,565,058	2,481,185	-
619 - Water 2017 SRF Loan Fund	38	622,527	1,539,112	-	-
Total Restricted Funds	\$ 12,135,419	\$ 17,697,260	\$ 6,055,762	\$ 3,188,047	\$ 556,012
Restricted Debt Service Reserve Funds					
604 - Water Bond Debt Service Reserve	\$ 498,556	\$ 453,451	\$ 404,059	\$ 351,298	\$ 1,261,771
614 - Water Debt Service Reserve '09 ²	-	-	-	-	-
Total Debt Service Reserve Funds	\$ 498,556	\$ 453,451	\$ 404,059	\$ 351,298	\$ 1,261,771
Total Water Utility Cash Position	\$ 13,729,013	\$ 19,154,795	\$ 7,467,735	\$ 4,614,618	\$ 2,674,026





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 August 31, 2021

	MONTH-TO-DATE			YEAR-TO-DATE		
	2021	2020	Change	2021	2020	Change
Operating Receipts						
Residential Metered Sales	\$ 726,684	\$ 642,515	\$ 84,169	\$ 5,033,075	\$ 4,824,159	\$ 208,916
Commercial Metered Sales	278,717	239,463	39,255	1,846,008	1,793,928	52,080
Private Fire Protection	51,926	43,578	8,348	380,350	359,072	21,278
Hydrant Fees	30,745	27,270	3,475	217,625	204,674	12,952
Penalties	17,948	1,106	16,842	133,218	57,906	75,312
New Meters	1,064	6,590	(5,526)	32,796	43,412	(10,616)
Miscellaneous	1,845	2,016	(171)	15,044	15,219	(176)
Total Operating Receipts	\$ 1,108,928	\$ 962,537	\$ 146,391	\$ 7,658,117	\$ 7,298,369	\$ 359,747
Operating Disbursements						
Salaries and Benefits	\$ 133,907	\$ 143,549	\$ (9,642)	\$ 1,182,390	\$ 1,132,439	\$ 49,951
Professional and Contractual Services	11,316	29,797	(18,481)	184,703	274,353	(89,650)
Materials and Supplies	23,474	22,096	1,378	180,179	143,588	36,592
Transportation Expense	4,580	3,596	983	40,213	38,436	1,776
Insurance Expense	-	-	-	70,780	59,797	10,983
Chemicals	8,478	10,166	(1,689)	53,423	48,621	4,803
Rental of Equipment	786	-	786	9,276	5,585	3,691
Purchased Power	50,056	23,956	26,100	218,600	197,415	21,185
Miscellaneous Expense	65,869	46,767	19,103	658,155	626,142	32,013
Contractual Payment to City ³	-	-	-	-	-	-
Total Operating Disbursements	\$ 298,465	\$ 279,927	\$ 18,539	\$ 2,597,719	\$ 2,526,375	\$ 71,344
Net Operating Receipts/(Disbursements)	\$ 810,463	\$ 682,610	\$ 127,852	\$ 5,060,398	\$ 4,771,994	\$ 288,403
Net Operating Margin	73.1%	70.9%	2.2%	66.1%	65.4%	0.7%
Non-Operating Receipts						
EDU Fees	\$ 3,000	\$ 18,150	\$ (15,150)	\$ 76,690	\$ 322,225	\$ (245,535)
Other Receipts	7,106	16,117	(9,011)	85,361	103,550	(18,189)
Total Non-Operating Receipts	\$ 10,106	\$ 34,267	\$ (24,161)	\$ 162,051	\$ 425,775	\$ (263,724)
Non-Operating Disbursements						
Transfers to Water Bond and Interest Fund	\$ 158,538	\$ 127,593	\$ 30,944	\$ 1,268,303	\$ 1,020,748	\$ 247,556
Transfers to Water Debt Service Reserve Fund	3,751	3,751	-	30,012	30,012	-
Loan Payment to Sewer Utility	-	-	-	-	-	-
Principal Payment	-	-	-	-	-	-
Interest Expense	-	-	-	-	-	-
Capital Leases	-	-	-	-	-	-
Other	2,934	14,926	(11,992)	3,777	18,750	(14,973)
Other Transfers-Out	-	-	-	-	-	-
Transfers to Water Capital Improvement Fund	570,000	590,000	(20,000)	3,830,000	4,130,000	(300,000)
Total Non-Operating Disbursements	\$ 735,224	\$ 736,271	\$ (1,048)	\$ 5,132,093	\$ 5,199,509	\$ (67,417)
Change in Cash Position - Net Receipts	\$ 85,345	\$ (19,394)	\$ 104,739	\$ 90,356	\$ (1,740)	\$ 92,096
Beginning Cash Position	1,009,693	1,023,479	(13,786)	1,004,682	1,005,825	(1,143)
Ending Cash Position	\$ 1,095,038	\$ 1,004,085	\$ 90,953	\$ 1,095,038	\$ 1,004,085	\$ 90,953

Source: City Controller's Office

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: July 31

	MONTH-TO-DATE				
	2021	2020	2019	2018	2017
Operating Receipts					
Residential Metered Sales	\$ 726,684	\$ 642,515	\$ 558,683	\$ 603,951	\$ 564,273
Commercial Metered Sales	278,717	239,463	244,642	244,435	242,083
Private Fire Protection	51,926	43,578	39,652	35,458	38,770
Hydrant Fees	30,745	27,270	20,728	21,793	22,378
Penalties	17,948	1,106	17,569	18,559	18,118
New Meters	1,064	6,590	8,230	8,043	9,406
Miscellaneous	1,845	2,016	1,739	3,008	3,876
Total Operating Receipts	\$ 1,108,928	\$ 962,537	\$ 891,243	\$ 935,248	\$ 898,905
Operating Disbursements					
Salaries and Benefits	\$ 133,907	\$ 143,549	\$ 146,296	\$ 115,030	\$ 122,842
Professional and Contractual Services	11,316	29,797	43,451	67,644	6,999
Materials and Supplies	23,474	22,096	37,045	64,431	31,443
Transportation Expense	4,580	3,596	6,917	14,207	5,874
Insurance Expense	-	-	20	-	14,812
Chemicals	8,478	10,166	7,166	10,359	4,951
Rental of Equipment	786	-	1,526	678	1,320
Purchased Power	50,056	23,956	25,420	27,408	25,357
Miscellaneous Expense	65,869	46,767	57,368	52,214	52,686
Contractual Payment to City ³	-	-	-	-	-
Total Operating Disbursements	\$ 298,465	\$ 279,927	\$ 325,210	\$ 351,970	\$ 266,284
Net Operating Receipts/(Disbursements)	\$ 810,463	\$ 682,610	\$ 566,032	\$ 583,278	\$ 632,621
Net Operating Margin	73.1%	70.9%	63.5%	62.4%	70.4%
Non-Operating Receipts					
EDU Fees	\$ 3,000	\$ 18,150	\$ 21,300	\$ 37,950	\$ 22,800
Other Receipts	7,106	16,117	16,715	16,829	19,972
Total Non-Operating Receipts	\$ 10,106	\$ 34,267	\$ 38,015	\$ 54,779	\$ 42,772
Non-Operating Disbursements					
Transfers to Water Bond and Interest Fund	\$ 158,538	\$ 127,593	\$ 127,427	\$ 97,842	\$ 102,900
Transfers to Water Debt Service Reserve Fund	3,751	3,751	3,751	3,751	8,678
Loan Payment to Sewer Utility	-	-	-	-	-
Principal Payment	-	-	-	-	-
Interest Expense	-	-	-	7	38
Capital Leases	-	-	-	496	1,271
Other	2,934	14,926	6,713	(12,981)	(3,859)
Other Transfers-Out	-	-	-	-	-
Transfers to Water Capital Improvement Fund	570,000	590,000	515,000	500,000	-
Total Non-Operating Disbursements	\$ 735,224	\$ 736,271	\$ 652,891	\$ 589,115	\$ 109,028
Change in Cash Position - Net Receipts	\$ 85,345	\$ (19,394)	\$ (48,844)	\$ 48,942	\$ 566,365
Beginning Cash Position	1,009,693	1,023,479	1,056,757	1,026,332	289,877
Ending Cash Position	\$ 1,095,038	\$ 1,004,085	\$ 1,007,913	\$ 1,075,273	\$ 856,242

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: July 31

	YEAR-TO-DATE				
	2021	2020	2019	2018	2017
Operating Receipts					
Residential Metered Sales	\$ 5,033,075	\$ 4,824,159	\$ 4,303,331	\$ 4,247,200	\$ 2,951,060
Commercial Metered Sales	1,846,008	1,793,928	1,746,012	1,688,018	1,189,046
Private Fire Protection	380,350	359,072	321,526	287,347	203,337
Hydrant Fees	217,625	204,674	178,817	167,031	114,202
Penalties	133,218	57,906	150,034	163,131	124,618
New Meters	32,796	43,412	25,466	52,342	32,637
Miscellaneous	15,044	15,219	14,901	39,338	18,409
Total Operating Receipts	\$ 7,658,117	\$ 7,298,369	\$ 6,740,087	\$ 6,644,407	\$ 4,633,309
Operating Disbursements					
Salaries and Benefits	\$ 1,182,390	\$ 1,132,439	\$ 1,104,210	\$ 1,055,349	\$ 1,050,027
Professional and Contractual Services	184,703	274,353	278,403	342,035	269,763
Materials and Supplies	180,179	143,588	227,258	356,437	224,771
Transportation Expense	40,213	38,436	41,385	51,677	39,033
Insurance Expense	70,780	59,797	57,831	56,621	72,065
Chemicals	53,423	48,621	57,100	62,016	36,782
Rental of Equipment	9,276	5,585	7,468	6,169	4,741
Purchased Power	218,600	197,415	219,774	253,359	200,388
Miscellaneous Expense	658,155	626,142	546,880	620,470	448,543
Contractual Payment to City ³	-	-	-	-	578,653
Total Operating Disbursements	\$ 2,597,719	\$ 2,526,375	\$ 2,540,309	\$ 2,804,133	\$ 2,924,767
Net Operating Receipts/(Disbursements)	\$ 5,060,398	\$ 4,771,994	\$ 4,199,779	\$ 3,840,274	\$ 1,708,542
Net Operating Margin	66.1%	65.4%	62.3%	57.8%	36.9%
Non-Operating Receipts					
EDU Fees	\$ 76,690	\$ 322,225	\$ 61,000	\$ 172,790	\$ 104,100
Other Receipts	85,361	103,550	76,842	137,555	91,057
Total Non-Operating Receipts	\$ 162,051	\$ 425,775	\$ 137,842	\$ 310,345	\$ 195,157
Non-Operating Disbursements					
Transfers to Water Bond and Interest Fund	\$ 1,268,303	\$ 1,020,748	\$ 1,019,414	\$ 782,734	\$ 1,035,854
Transfers to Water Debt Service Reserve Fund	30,012	30,012	30,012	30,012	18,027
Loan Payment to Sewer Utility	-	-	-	875,259	-
Principal Payment	-	-	-	-	-
Interest Expense	-	-	-	36,494	40,219
Capital Leases	-	-	-	91,656	88,736
Other	3,777	18,750	512	(20,260)	(28,421)
Other Transfers-Out	-	-	-	-	-
Transfers to Water Capital Improvement Fund	3,830,000	4,130,000	3,315,000	2,384,741	-
Total Non-Operating Disbursements	\$ 5,132,093	\$ 5,199,509	\$ 4,364,938	\$ 4,180,636	\$ 1,154,416
Change in Cash Position - Net Receipts	\$ 90,356	\$ (1,740)	\$ (27,317)	\$ (30,017)	\$ 749,283
Beginning Cash Position	1,004,682	1,005,825	1,035,230	1,105,291	106,959
Ending Cash Position	\$ 1,095,038	\$ 1,004,085	\$ 1,007,913	\$ 1,075,273	\$ 856,243



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 August 31, 2021

	<u>MONTH-TO-DATE</u>			<u>YEAR-TO-DATE</u>		
	2021	2020	Change	2021	2020	Change
Receipts						
Transfers In	\$ 115,208	\$ 84,252	\$ 30,956	\$ 921,663	\$ 674,014	\$ 247,649
Miscellaneous	-	-	-	-	-	-
Total Receipts	\$ 115,208	\$ 84,252	\$ 30,956	\$ 921,663	\$ 674,014	\$ 247,649
Disbursements						
Principal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interest	-	-	-	304,498	131,661	172,837
Other	-	-	-	3,700	2,000	1,700
Total Disbursements	\$ -	\$ -	\$ -	\$ 308,198	\$ 133,661	\$ 174,537
Change in Cash Position	\$ 115,208	\$ 84,252	\$ 30,956	\$ 613,466	\$ 540,354	\$ 73,112
Beginning Cash Position	498,258	456,102	42,156	-	-	-
Ending Cash Position	\$ 613,466	\$ 540,354	\$ 73,112	\$ 613,466	\$ 540,354	\$ 73,112



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

Statement of Receipts, Disbursements, and Net Cash Position
As of August 31, 2021

	MONTH-TO-DATE			YEAR-TO-DATE		
	2021	2020	Change	2021	2020	Change
Receipts						
Transfers In	\$ 43,330	\$ 43,342	\$ (12)	\$ 346,640	\$ 346,733	\$ (93)
Miscellaneous	3	23	(20)	34	1,409	(1,376)
Total Receipts	\$ 43,333	\$ 43,365	\$ (32)	\$ 346,674	\$ 348,143	\$ (1,469)
Disbursements						
Principal	\$ -	\$ -	\$ -	\$ 357,000	\$ 350,000	\$ 7,000
Interest	-	-	-	194,180	166,600	27,580
Other	-	-	-	-	-	-
Total Disbursements	\$ -	\$ -	\$ -	\$ 551,180	\$ 516,600	\$ 34,580
Change in Cash Position	\$ 43,333	\$ 43,365	\$ (32)	\$ (204,506)	\$ (168,457)	\$ (36,049)
Beginning Cash Position	346,489	377,567	(31,078)	594,328	589,389	4,939
Ending Cash Position	\$ 389,822	\$ 420,932	\$ (31,110)	\$ 389,822	\$ 420,932	\$ (31,110)



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

Statement of Receipts, Disbursements, and Net Cash Position
As of August 31, 2021

	<u>MONTH-TO-DATE</u>			<u>YEAR-TO-DATE</u>		
	2021	2020	Change	2021	2020	Change
Receipts						
Interest on Investment	\$ -	\$ -	\$ -	\$ -	\$ 12,400,873	\$ (12,400,873)
Bond Proceeds	-	-	-	-	-	-
Total Receipts	\$ -	\$ -	\$ -	\$ -	\$ 12,400,873	\$ (12,400,873)
Disbursements						
Professional and Contractual Services	\$ 883,242	\$ 244,250	\$ 638,992	\$ 4,522,491	\$ 244,250	\$ 4,278,241
Other	-	-	-	-	-	-
Total Disbursements	\$ 883,242	\$ 244,250	\$ 638,992	\$ 4,522,491	\$ 244,250	\$ 4,278,241
Change in Cash Position	\$ (883,242)	\$ (244,250)	\$ (638,992)	\$ (4,522,491)	\$ 12,156,623	\$ (16,679,114)
Beginning Cash Position	6,695,690	12,411,055	(5,715,365)	10,334,939	10,182	10,324,756
Ending Cash Position	\$ 5,812,448	\$ 12,166,805	\$ (6,354,358)	\$ 5,812,448	\$ 12,166,805	\$ (6,354,358)



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

Statement of Receipts, Disbursements, and Net Cash Position
As of August 31, 2021

	MONTH-TO-DATE			YEAR-TO-DATE		
	2021	2020	Change	2021	2020	Change
Receipts						
Transfers In	\$ 570,000	\$ 590,000	\$ (20,000)	\$ 3,830,000	\$ 4,130,000	\$ (300,000)
Miscellaneous	-	0	(0)	45,581	10,436	35,146
Total Receipts	\$ 570,000	\$ 590,000	\$ (20,000)	\$ 3,875,581	\$ 4,140,436	\$ (264,854)
Disbursements						
Professional and Contractual Services	\$ 65,640	\$ 41,735	\$ 23,905	\$ 2,001,539	\$ 2,685,785	\$ (684,246)
Payment In Lieu of Taxes ³	89,375	89,375	-	715,000	715,000	-
Other	-	22,604	(22,604)	123,922	383,027	(259,105)
Total Disbursements	\$ 155,015	\$ 153,713	\$ 1,301	\$ 2,840,461	\$ 3,783,812	\$ (943,351)
Change in Cash Position	\$ 414,985	\$ 436,287	\$ (21,301)	\$ 1,035,120	\$ 356,623	\$ 678,497
Beginning Cash Position	4,904,661	3,510,356	1,394,305	4,284,526	3,590,020	694,507
Ending Cash Position	\$ 5,319,647	\$ 3,946,643	\$ 1,373,003	\$ 5,319,647	\$ 3,946,643	\$ 1,373,003



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

Statement of Receipts, Disbursements, and Net Cash Position
As of August 31, 2021

	MONTH-TO-DATE			YEAR-TO-DATE		
	2021	2020	Change	2021	2020	Change
Receipts						
2017 SRF Bond Proceeds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Miscellaneous	-	48	(48)	-	4,717	(4,717)
Total Receipts	\$ -	\$ 48	\$ (48)	\$ -	\$ 4,717	\$ (4,717)
Disbursements						
Engineering	\$ -	\$ 2,057	\$ (2,057)	\$ -	\$ 9,827	\$ (9,827)
Accounting	-	-	-	-	-	-
Legal	-	-	-	-	-	-
Other	-	60,367	(60,367)	-	444,608	(444,608)
Total Disbursements	\$ -	\$ 62,424	\$ (62,424)	\$ -	\$ 454,435	\$ (454,435)
Change in Cash Position	\$ -	\$ (62,376)	\$ 62,376	\$ -	\$ (449,718)	\$ 449,718
Beginning Cash Position	38	684,903	(684,865)	38	1,072,245	(1,072,207)
Ending Cash Position	\$ 38	\$ 622,527	\$ (622,489)	\$ 38	\$ 622,527	\$ (622,489)





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 August 31, 2021

	<u>MONTH-TO-DATE</u>			<u>YEAR-TO-DATE</u>		
	2021	2020	Change	2021	2020	Change
Receipts						
Transfers-In	\$ 3,751	\$ 3,751	\$ -	\$ 30,012	\$ 30,012	\$ -
Miscellaneous	4	31	(27)	56	1,964	(1,908)
Total Receipts	\$ 3,756	\$ 3,782	\$ (27)	\$ 30,068	\$ 31,976	\$ (1,908)
Disbursements						
Principal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interest	-	-	-	-	-	-
Bank Service Charges	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total Disbursements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Change in Cash Position	\$ 3,756	\$ 3,782	\$ (27)	\$ 30,068	\$ 31,976	\$ (1,908)
Beginning Cash Position	494,800	449,668	45,132	468,488	421,475	47,013
EndinF Cash Position4	\$ 498,556	\$ 453,451	\$ 45,105	\$ 498,556	\$ 453,451	\$ 45,105



City of Lawrence - Municipal Water Works Utility

Notes to Financial Statements

As of August 31, 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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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 August 31, 2021

	8/31/2021	8/31/2020	8/31/2019	8/31/2018	8/31/2017
Operating Fund					
606 - Sewer Operating Fund	\$ 1,055,495	\$ 1,001,188	\$ 1,007,833	\$ 2,194,661	\$ 1,559,347
Bond and Capital Improvement Funds					
607 - Sewer Bond and Interest Sinking	\$ 295,310	\$ 146,913	\$ 282,938	\$ 277,359	\$ 265,476
609 - Sewer Bond Proceeds	-	-	-	-	-
611 - Sewer '09 Bond Proceeds	-	-	-	-	-
616 - Sewer SRF Loan Fund	-	-	-	-	-
618 - Sewer Capital Improvement	2,468,619	3,536,467	3,424,230	2,850,392	1,970,577
Total Restricted Funds	\$ 2,763,928	\$ 3,683,380	\$ 3,707,168	\$ 3,127,751	\$ 2,236,054
Restricted Debt Service Reserve Funds					
608 - Sewer Debt Service Reserve	\$ 819,167	\$ 819,014	\$ 810,386	\$ 233,251	\$ 233,251
615 - Sewer Debt Service Reserve '09	-	-	-	253,830	253,830
Total Debt Service Reserve Funds	\$ 819,167	\$ 819,014	\$ 810,386	\$ 487,081	\$ 487,081
Total Sewer Utility Net Cash Position	\$ 4,638,590	\$ 5,503,581	\$ 5,525,387	\$ 5,809,493	\$ 4,282,482

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 and a yellow excavator are working. 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 August 31, 2021

	MONTH-TO-DATE			YEAR-TO-DATE		
	2021	2020	Change	2021	2020	Change
Operating Receipts						
Residential Flat Rate Sales	\$ 414,274	\$ 330,644	\$ 83,631	\$ 3,074,345	\$ 2,902,278	\$ 172,066
Commercial Metered Sales	253,646	217,720	35,926	1,723,576	1,717,223	6,353
Residential Metered Sales	59,932	51,234	8,697	578,288	549,177	29,111
Penalties	14,692	237	14,455	121,246	56,951	64,295
Miscellaneous Receipts	2,420	4,255	(1,835)	36,370	35,855	515
Total Operating Receipts	\$ 744,964	\$ 604,090	\$ 140,874	\$ 5,533,825	\$ 5,261,484	\$ 272,341
Operating Disbursements						
Salaries and Benefits	\$ 113,992	\$ 121,002	\$ (7,010)	\$ 1,016,280	\$ 925,928	\$ 90,353
Treatment Expense	242,801	-	242,801	1,826,141	1,440,314	385,826
Professional and Contractual Services	5,199	15,586	(10,387)	140,081	207,929	(67,848)
Materials and Supplies	2,706	1,623	1,083	56,748	39,785	16,963
Transportation Expense	4,305	3,585	721	36,200	35,806	393
Insurance Expense	-	-	-	70,780	59,797	10,983
Rental of Equipment	786	-	786	6,156	5,585	571
Purchased Power	9,132	7,247	1,885	69,556	72,475	(2,920)
Contractual Payment to City ¹	-	-	-	-	-	-
Miscellaneous Expense	59,476	41,147	18,330	499,887	416,413	83,474
Total Operating Disbursements	\$ 438,398	\$ 190,189	\$ 248,208	\$ 3,721,828	\$ 3,204,032	\$ 517,796
Net Operating Receipts/(Disbursements)	\$ 306,566	\$ 413,900	\$ (107,334)	\$ 1,811,997	\$ 2,057,453	\$ (245,455)
Non-Operating Receipts						
EDU Fee	\$ 3,000	\$ 18,000	\$ (15,000)	\$ 75,350	\$ 308,250	\$ (232,900)
Loan Payment from Water Utility	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total Non-Operating Receipts	\$ 3,000	\$ 18,000	\$ (15,000)	\$ 75,350	\$ 308,250	\$ (232,900)
Non-Operating Disbursements						
Transfers-Out	\$ 262,106	\$ 434,813	\$ (172,707)	\$ 1,829,799	\$ 2,368,505	\$ (538,706)
Loan Payment to Water Utility	-	-	-	-	-	-
Interest Expense	-	-	-	-	-	-
Principal Payment	-	-	-	-	-	-
Capital Leases	-	-	-	-	-	-
Accounts Payable	350	179	170	3,511	1,883	1,628
Other	-	-	-	-	-	-
Total Non-Operating Receipts/(Disbursements)	\$ 262,456	\$ 434,992	\$ (172,537)	\$ 1,833,310	\$ 2,370,388	\$ (537,078)
Change in Cash Position - Net Receipts	\$ 47,110	\$ (3,092)	\$ 50,203	\$ 54,038	\$ (4,685)	\$ 58,723
Beginning Cash Position	1,008,385	1,004,280	4,105	1,001,458	1,005,873	(4,415)
Ending Cash Position	\$ 1,055,495	\$ 1,001,188	\$ 54,308	\$ 1,055,495	\$ 1,001,188	\$ 54,308

City of Lawrence - Municipal Sewage Works Utility

606 - Operating Fund

Comparison Statement of Receipts, Disbursements, and Net Cash Position For the Month Ended: August 31

	MONTH-TO-DATE				
	2021	2020	2019	2018	2017
Operating Receipts					
Residential Flat Rate Sales	\$ 414,274	\$ 330,644	\$ 353,691	\$ 383,534	\$ 369,469
Commercial Metered Sales	253,646	217,720	250,234	252,392	243,267
Residential Metered Sales	59,932	51,234	44,750	59,243	52,579
Penalties	14,692	237	17,266	20,776	20,528
Miscellaneous Receipts	2,420	4,255	6,600	5,490	5,520
Total Operating Receipts	\$ 744,964	\$ 604,090	\$ 672,541	\$ 721,434	\$ 691,364
Operating Disbursements					
Salaries and Benefits	\$ 113,992	\$ 121,002	\$ 113,172	\$ 105,953	\$ 98,999
Treatment Expense	242,801	-	219,363	107,969	216,933
Professional and Contractual Services	5,199	15,586	19,565	19,528	16,385
Materials and Supplies	2,706	1,623	12,782	15,378	3,638
Transportation Expense	4,305	3,585	7,158	7,366	5,308
Insurance Expense	-	-	20	-	14,812
Rental of Equipment	786	-	1,488	678	1,320
Purchased Power	9,132	7,247	8,247	6,187	9,479
Contractual Payment to City ¹	-	-	-	-	339,327
Miscellaneous Expense	59,476	41,147	62,253	45,487	59,021
Total Operating Disbursements	\$ 438,398	\$ 190,189	\$ 444,048	\$ 308,545	\$ 765,221
Net Operating Receipts/(Disbursements)	\$ 306,566	\$ 413,900	\$ 228,493	\$ 412,889	\$ (73,858)
Non-Operating Receipts					
EDU Fee	\$ 3,000	\$ 18,000	\$ 18,050	\$ 36,000	\$ 24,000
Loan Payment from Water Utility	-	-	-	-	-
Other	-	-	-	-	-
Total Non-Operating Receipts	\$ 3,000	\$ 18,000	\$ 18,050	\$ 36,000	\$ 24,000
Non-Operating Disbursements					
Transfers-Out	\$ 262,106	\$ 434,813	\$ 264,623	\$ 64,917	\$ 64,470
Loan Payment to Water Utility	-	-	-	-	-
Interest Expense	-	-	-	7	38
Principal Payment	-	-	-	-	-
Capital Leases	-	-	-	496	1,271
Accounts Payable	350	179	(79)	583	(44)
Other	-	-	-	-	-
Total Non-Operating Receipts/(Disbursements)	\$ 262,456	\$ 434,992	\$ 264,544	\$ 66,003	\$ 65,734
Change in Cash Position - Net Receipts	\$ 47,110	\$ (3,092)	\$ (18,001)	\$ 382,887	\$ (115,592)
Beginning Cash Position	1,008,385	1,004,280	1,025,834	1,811,774	1,674,939
Ending Cash Position	\$ 1,055,495	\$ 1,001,188	\$ 1,007,833	\$ 2,194,661	\$ 1,559,347

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: August 31

	YEAR-TO-DATE				
	2021	2020	2019	2018	2017
Operating Receipts					
Residential Flat Rate Sales	\$ 3,074,345	\$ 2,902,278	\$ 2,962,151	\$ 2,965,058	\$ 2,919,702
Commercial Metered Sales	1,723,576	1,717,223	1,862,671	1,903,654	1,842,339
Residential Metered Sales	578,288	549,177	505,897	545,343	516,129
Penalties	121,246	56,951	152,648	155,037	170,275
Miscellaneous Receipts	36,370	35,855	20,390	37,690	25,450
Total Operating Receipts	\$ 5,533,825	\$ 5,261,484	\$ 5,503,757	\$ 5,606,782	\$ 5,473,896
Operating Disbursements					
Salaries and Benefits	\$ 1,016,280	\$ 925,928	\$ 874,375	\$ 906,826	\$ 840,800
Treatment Expense	1,826,141	1,440,314	1,614,206	1,522,974	1,359,201
Professional and Contractual Services	140,081	207,929	169,728	124,727	241,449
Materials and Supplies	56,748	39,785	42,992	149,051	66,109
Transportation Expense	36,200	35,806	38,768	37,147	27,427
Insurance Expense	70,780	59,797	57,831	56,621	72,065
Rental of Equipment	6,156	5,585	7,430	5,369	4,741
Purchased Power	69,556	72,475	83,929	74,517	74,470
Contractual Payment to City ¹	-	-	-	-	1,357,306
Miscellaneous Expense	499,887	416,413	409,053	438,429	414,624
Total Operating Disbursements	\$ 3,721,828	\$ 3,204,032	\$ 3,298,312	\$ 3,315,661	\$ 4,458,193
Net Operating Receipts/(Disbursements)	\$ 1,811,997	\$ 2,057,453	\$ 2,205,445	\$ 2,291,121	\$ 1,015,702
Non-Operating Receipts					
EDU Fee	\$ 75,350	\$ 308,250	\$ 57,800	\$ 166,500	\$ 99,000
Loan Payment from Water Utility	-	-	-	875,259	-
Other	-	-	198	5,425	1,925
Total Non-Operating Receipts	\$ 75,350	\$ 308,250	\$ 57,998	\$ 1,047,184	\$ 100,925
Non-Operating Disbursements					
Transfers-Out	\$ 1,829,799	\$ 2,368,505	\$ 2,281,984	\$ 3,519,335	\$ 2,515,759
Loan Payment to Water Utility	-	-	-	-	-
Interest Expense	-	-	-	1,578	(59,313)
Principal Payment	-	-	-	-	(105,000)
Capital Leases	-	-	-	85,372	84,509
Accounts Payable	3,511	1,883	(1,556)	(1,453)	737
Other	-	-	-	-	-
Total Non-Operating Receipts/(Disbursements)	\$ 1,833,310	\$ 2,370,388	\$ 2,280,428	\$ 3,604,832	\$ 2,436,692
Change in Cash Position - Net Receipts	\$ 54,038	\$ (4,685)	\$ (16,985)	\$ (266,527)	\$ (1,320,065)
Beginning Cash Position	1,001,458	1,005,873	1,024,818	2,461,188	2,879,412
Ending Cash Position	\$ 1,055,495	\$ 1,001,188	\$ 1,007,833	\$ 2,194,661	\$ 1,559,347



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 August 31, 2021

	MONTH-TO-DATE			YEAR-TO-DATE		
	2021	2020	Change	2021	2020	Change
Receipts						
Transfers In	\$ 45,106	\$ 44,813	\$ 293	\$ 362,799	\$ 358,505	\$ 4,294
Miscellaneous	1	-	1	21,447	-	21,447
Total Receipts	\$ 45,107	\$ 44,813	\$ 294	\$ 384,246	\$ 358,505	\$ 25,741
Disbursements						
Principal	\$ -	\$ 14,500	\$ (14,500)	\$ -	\$ 116,000	\$ (116,000)
Interest	-	1,400	(1,400)	88,086	94,742	(6,655)
Other	-	-	-	850	850	-
Total Disbursements	\$ -	\$ 15,900	\$ (15,900)	\$ 88,936	\$ 211,592	\$ (122,655)
Change in Cash Position	\$ 45,107	\$ 28,913	\$ 16,194	\$ 295,310	\$ 146,913	\$ 148,397
Beginning Cash Position	250,203	118,000	132,203	-	-	-
Ending Cash Position	\$ 295,310	\$ 146,913	\$ 148,397	\$ 295,310	\$ 146,913	\$ 148,397

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

Statement of Receipts, Disbursements, and Net Cash Position
As of August 31, 2021

	MONTH-TO-DATE			YEAR-TO-DATE		
	2021	2020	Change	2021	2020	Change
Receipts						
Transfers In	\$ 217,000	\$ 390,000	\$ (173,000)	\$ 1,467,000	\$ 2,010,000	\$ (543,000)
Miscellaneous	-	-	-	36,513	20,236	16,278
Total Receipts	\$ 217,000	\$ 390,000	\$ (173,000)	\$ 1,503,513	\$ 2,030,236	\$ (526,722)
Disbursements						
Professional and Contractual Services	\$ 7,911	\$ -	\$ 7,911	\$ 494,848	\$ 597,938	\$ (103,089)
Materials and Supplies	-	-	-	37,209	33,720	3,488
Payment to City	169,663	169,663		1,357,306	1,357,306	
Other	-	900	(900)	50,295	125,740	(75,445)
Total Disbursements	\$ 177,574	\$ 170,563	\$ 7,011	\$ 1,939,658	\$ 2,114,704	\$ (175,046)
Change in Cash Position	\$ 39,426	\$ 219,437	\$ (180,011)	\$ (436,145)	\$ (84,469)	\$ (351,676)
Beginning Cash Position	2,429,193	3,317,030	(887,837)	2,904,763	3,620,935	(716,172)
Ending Cash Position	\$ 2,468,619	\$ 3,536,467	\$ (1,067,848)	\$ 2,468,619	\$ 3,536,467	\$ (1,067,848)



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 August 31, 2021

	MONTH-TO-DATE			YEAR-TO-DATE		
	2021	2020	Change	2021	2020	Change
Receipts						
Transfers In	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Miscellaneous	7	57	(50)	96	3,779	(3,683)
Total Receipts	\$ 7	\$ 57	\$ (50)	\$ 96	\$ 3,779	\$ (3,683)
Disbursements						
Principal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interest	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total Disbursements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Change in Cash Position	\$ 7	\$ 57	\$ (50)	\$ 96	\$ 3,779	\$ (3,683)
Beginning Cash Position	819,160	818,957	203	819,071	815,235	3,836
Ending Cash Position²	\$ 819,167	\$ 819,014	\$ 153	\$ 819,167	\$ 819,014	\$ 153

City of Lawrence - Municipal Sewage Works Utility

Notes to Financial Statements

As of August 31, 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.