

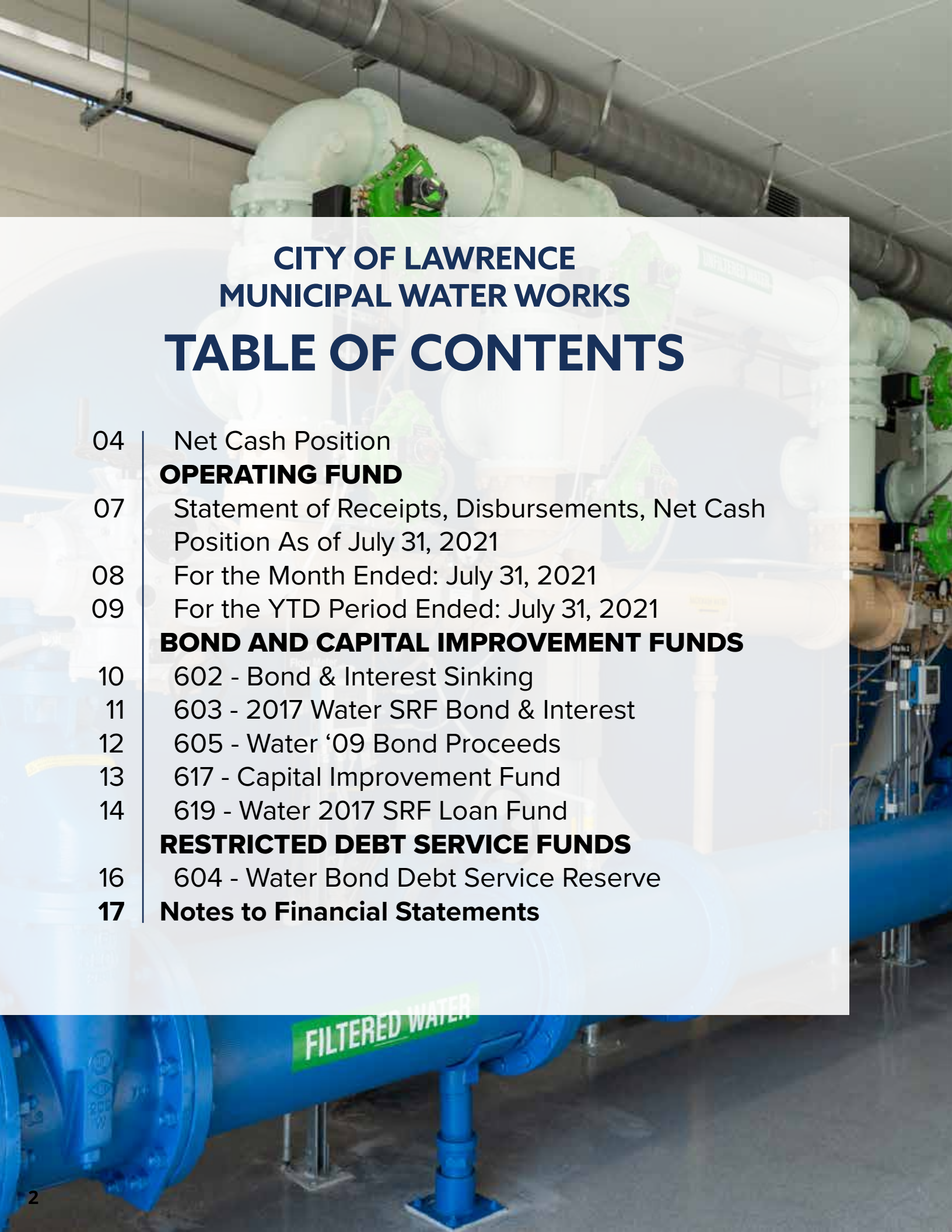
2021 LAWRENCE UTILITIES

MONTHLY FINANCIAL REPORT

JULY



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 July 31, 2021

	7/31/2021	7/31/2020	7/31/2019	7/31/2018	7/31/2017
Operating Fund					
601 - Water Operating Fund	\$ 1,009,693	\$ 1,023,479	\$ 1,056,757	\$ 1,026,332	\$ 289,878
Bond and Capital Improvement Funds					
602 - Bond and Interest Sinking	\$ 498,258	\$ 456,102	\$ 443,885	\$ 433,667	\$ 422,901
603 - 2017 Water SRF Bond and Interest	346,489	377,567	369,485	190,622	30,200
605 - Water Utility Bond Proceeds ¹	6,695,690	12,411,055	10,182	14,649	-
610 - Water '09 Bond Proceeds	-	-	-	-	-
617 - Capital Improvement Fund	4,904,661	3,510,356	3,344,811	2,099,237	-
619 - Water 2017 SRF Loan Fund	38	684,903	1,536,041	-	-
Total Restricted Funds	\$ 12,445,136	\$ 17,439,983	\$ 5,704,405	\$ 2,738,175	\$ 453,101
Restricted Debt Service Reserve Funds					
604 - Water Bond Debt Service Reserve	\$ 494,800	\$ 449,668	\$ 399,566	\$ 345,953	\$ 1,252,182
614 - Water Debt Service Reserve '09 ²	-	-	-	-	-
Total Debt Service Reserve Funds	\$ 494,800	\$ 449,668	\$ 399,566	\$ 345,953	\$ 1,252,182
Total Water Utility Cash Position	\$ 13,949,628	\$ 18,913,130	\$ 7,160,728	\$ 4,110,459	\$ 1,995,162





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 July 31, 2021

	MONTH-TO-DATE			YEAR-TO-DATE		
	2021	2020	Change	2021	2020	Change
Operating Receipts						
Residential Metered Sales	\$ 640,373	\$ 697,290	\$ (56,917)	\$ 4,306,392	\$ 4,181,644	\$ 124,747
Commercial Metered Sales	238,419	270,610	(32,191)	1,567,291	1,554,466	12,826
Private Fire Protection	41,405	46,986	(5,581)	328,424	315,494	12,930
Hydrant Fees	24,910	28,700	(3,790)	186,880	177,403	9,477
Penalties	16,695	881	15,813	115,270	56,800	58,470
New Meters	3,610	3,320	290	31,733	36,822	(5,090)
Miscellaneous	1,845	1,791	54	13,199	13,203	(4)
Total Operating Receipts	\$ 967,256	\$ 1,049,578	\$ (82,323)	\$ 6,549,189	\$ 6,335,833	\$ 213,356
Operating Disbursements						
Salaries and Benefits	\$ 154,632	\$ 123,673	\$ 30,959	\$ 1,048,484	\$ 988,891	\$ 59,593
Professional and Contractual Services	29,465	13,820	15,645	173,387	244,556	(71,169)
Materials and Supplies	19,204	19,896	(692)	156,706	121,492	35,214
Transportation Expense	5,100	4,205	895	35,633	34,840	793
Insurance Expense	26,276	-	26,276	70,780	59,797	10,983
Chemicals	12,530	6,220	6,310	44,946	38,455	6,491
Rental of Equipment	-	1,445	(1,445)	8,490	5,585	2,905
Purchased Power	692	27,900	(27,208)	168,544	173,459	(4,915)
Miscellaneous Expense	79,705	44,873	34,832	592,286	579,375	12,910
Contractual Payment to City ³	-	-	-	-	-	-
Total Operating Disbursements	\$ 327,604	\$ 242,031	\$ 85,573	\$ 2,299,254	\$ 2,246,449	\$ 52,805
Net Operating Receipts/(Disbursements)	\$ 639,652	\$ 807,547	\$ (167,896)	\$ 4,249,935	\$ 4,089,384	\$ 160,551
Net Operating Margin	66.1%	76.9%	-10.8%	64.9%	64.5%	0.3%
Non-Operating Receipts						
EDU Fees	\$ 3,090	\$ 3,150	\$ (60)	\$ 73,690	\$ 304,075	\$ (230,385)
Other Receipts	17,803	8,125	9,678	78,255	87,433	(9,178)
Total Non-Operating Receipts	\$ 20,893	\$ 11,275	\$ 9,618	\$ 151,945	\$ 391,508	\$ (239,563)
Non-Operating Disbursements						
Transfers to Water Bond and Interest Fund	\$ 158,538	\$ 127,593	\$ 30,944	\$ 1,109,765	\$ 893,154	\$ 216,611
Transfers to Water Debt Service Reserve Fund	3,751	3,751	-	26,260	26,260	-
Loan Payment to Sewer Utility	-	-	-	-	-	-
Principal Payment	-	-	-	-	-	-
Interest Expense	-	-	-	-	-	-
Capital Leases	-	-	-	-	-	-
Other	(10,987)	(7,583)	(3,403)	843	3,824	(2,981)
Other Transfers-Out	-	-	-	-	-	-
Transfers to Water Capital Improvement Fund	560,000	725,000	(165,000)	3,260,000	3,540,000	(280,000)
Total Non-Operating Disbursements	\$ 711,303	\$ 848,762	\$ (137,459)	\$ 4,396,869	\$ 4,463,238	\$ (66,369)
Change in Cash Position - Net Receipts	\$ (50,758)	\$ (29,939)	\$ (20,819)	\$ 5,011	\$ 17,654	\$ (12,643)
Beginning Cash Position	1,060,451	1,053,418	7,033	1,004,682	1,005,825	(1,143)
Ending Cash Position	\$ 1,009,693	\$ 1,023,479	\$ (13,786)	\$ 1,009,693	\$ 1,023,479	\$ (13,786)

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	\$ 640,373	\$ 697,290	\$ 625,623	\$ 615,169	\$ 494,297
Commercial Metered Sales	238,419	270,610	251,994	249,569	212,717
Private Fire Protection	41,405	46,986	49,885	38,161	34,117
Hydrant Fees	24,910	28,700	32,437	21,488	21,589
Penalties	16,695	881	19,901	17,913	16,419
New Meters	3,610	3,320	3,189	6,065	2,922
Miscellaneous	1,845	1,791	1,739	20,726	1,639
Total Operating Receipts	\$ 967,256	\$ 1,049,578	\$ 984,768	\$ 969,090	\$ 783,700
Operating Disbursements					
Salaries and Benefits	\$ 154,632	\$ 123,673	\$ 128,062	\$ 115,857	\$ 124,248
Professional and Contractual Services	29,465	13,820	17,702	92,300	17,497
Materials and Supplies	19,204	19,896	30,549	47,919	33,153
Transportation Expense	5,100	4,205	3,470	10,923	2,572
Insurance Expense	26,276	-	23,220	15,872	-
Chemicals	12,530	6,220	-	13,000	2,003
Rental of Equipment	-	1,445	698	678	-
Purchased Power	692	27,900	23,762	28,760	24,129
Miscellaneous Expense	79,705	44,873	54,851	51,411	81,654
Contractual Payment to City ³	-	-	-	-	-
Total Operating Disbursements	\$ 327,604	\$ 242,031	\$ 282,313	\$ 376,721	\$ 285,257
Net Operating Receipts/(Disbursements)	\$ 639,652	\$ 807,547	\$ 702,455	\$ 592,369	\$ 498,443
Net Operating Margin	66.1%	76.9%	71.3%	61.1%	63.6%
Non-Operating Receipts					
EDU Fees	\$ 3,090	\$ 3,150	\$ 4,500	\$ 15,450	\$ 8,550
Other Receipts	17,803	8,125	9,997	23,375	9,324
Total Non-Operating Receipts	\$ 20,893	\$ 11,275	\$ 14,497	\$ 38,825	\$ 17,874
Non-Operating Disbursements					
Transfers to Water Bond and Interest Fund	\$ 158,538	\$ 127,593	\$ 127,427	\$ 97,842	\$ 118,000
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	-	-	-	8	68
Capital Leases	-	-	-	495	1,744
Other	(10,987)	(7,583)	(16,359)	(16,664)	(15,518)
Other Transfers-Out	-	-	-	-	-
Transfers to Water Capital Improvement Fund	560,000	725,000	550,000	560,000	-
Total Non-Operating Disbursements	\$ 711,303	\$ 848,762	\$ 664,819	\$ 645,432	\$ 112,972
Change in Cash Position - Net Receipts	\$ (50,758)	\$ (29,939)	\$ 52,134	\$ (14,238)	\$ 403,345
Beginning Cash Position	1,060,451	1,053,418	1,004,624	1,040,570	(113,468)
Ending Cash Position	\$ 1,009,693	\$ 1,023,479	\$ 1,056,757	\$ 1,026,332	\$ 289,877

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	\$ 4,306,392	\$ 4,181,644	\$ 3,744,648	\$ 3,643,249	\$ 2,386,787
Commercial Metered Sales	1,567,291	1,554,466	1,501,370	1,443,583	946,963
Private Fire Protection	328,424	315,494	281,874	251,889	164,566
Hydrant Fees	186,880	177,403	158,089	145,237	91,824
Penalties	115,270	56,800	132,465	144,572	106,500
New Meters	31,733	36,822	17,236	44,299	23,231
Miscellaneous	13,199	13,203	13,162	36,330	14,533
Total Operating Receipts	\$ 6,549,189	\$ 6,335,833	\$ 5,848,845	\$ 5,709,159	\$ 3,734,404
Operating Disbursements					
Salaries and Benefits	\$ 1,048,484	\$ 988,891	\$ 957,914	\$ 940,319	\$ 927,185
Professional and Contractual Services	173,387	244,556	234,952	274,392	262,764
Materials and Supplies	156,706	121,492	190,212	292,006	193,328
Transportation Expense	35,633	34,840	34,467	37,470	33,159
Insurance Expense	70,780	59,797	57,811	56,621	57,254
Chemicals	44,946	38,455	49,934	51,657	31,831
Rental of Equipment	8,490	5,585	5,942	5,491	3,421
Purchased Power	168,544	173,459	194,354	225,951	175,031
Miscellaneous Expense	592,286	579,375	489,512	568,256	395,857
Contractual Payment to City ³	-	-	-	-	578,653
Total Operating Disbursements	\$ 2,299,254	\$ 2,246,449	\$ 2,215,098	\$ 2,452,164	\$ 2,658,482
Net Operating Receipts/(Disbursements)	\$ 4,249,935	\$ 4,089,384	\$ 3,633,747	\$ 3,256,996	\$ 1,075,921
Net Operating Margin	64.9%	64.5%	62.1%	57.0%	28.8%
Non-Operating Receipts					
EDU Fees	\$ 73,690	\$ 304,075	\$ 39,700	\$ 134,840	\$ 81,300
Other Receipts	78,255	87,433	60,127	120,726	71,085
Total Non-Operating Receipts	\$ 151,945	\$ 391,508	\$ 99,827	\$ 255,566	\$ 152,385
Non-Operating Disbursements					
Transfers to Water Bond and Interest Fund	\$ 1,109,765	\$ 893,154	\$ 891,987	\$ 684,892	\$ 932,954
Transfers to Water Debt Service Reserve Fund	26,260	26,260	26,260	26,260	9,349
Loan Payment to Sewer Utility	-	-	-	875,259	-
Principal Payment	-	-	-	-	-
Interest Expense	-	-	-	36,487	40,181
Capital Leases	-	-	-	91,159	87,465
Other	843	3,824	(6,201)	(7,278)	(24,562)
Other Transfers-Out	-	-	-	-	-
Transfers to Water Capital Improvement Fund	3,260,000	3,540,000	2,800,000	1,884,741	-
Total Non-Operating Disbursements	\$ 4,396,869	\$ 4,463,238	\$ 3,712,046	\$ 3,591,521	\$ 1,045,388
Change in Cash Position - Net Receipts	\$ 5,011	\$ 17,654	\$ 21,527	\$ (78,959)	\$ 182,918
Beginning Cash Position	1,004,682	1,005,825	1,035,230	1,105,291	106,959
Ending Cash Position	\$ 1,009,693	\$ 1,023,479	\$ 1,056,757	\$ 1,026,332	\$ 289,878



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 July 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	\$ 806,455	\$ 589,762	\$ 216,693
Miscellaneous	-	-	-	-	-	-
Total Receipts	\$ 115,208	\$ 84,252	\$ 30,956	\$ 806,455	\$ 589,762	\$ 216,693
Disbursements						
Principal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interest	126,209	131,661	(5,452)	304,498	131,661	172,837
Other	-	-	-	3,700	2,000	1,700
Total Disbursements	\$ 126,209	\$ 131,661	\$ (5,452)	\$ 308,198	\$ 133,661	\$ 174,537
Change in Cash Position	\$ (11,001)	\$ (47,409)	\$ 36,408	\$ 498,258	\$ 456,102	\$ 42,156
Beginning Cash Position	509,259	503,511	5,748	-	-	-
Ending Cash Position	\$ 498,258	\$ 456,102	\$ 42,156	\$ 498,258	\$ 456,102	\$ 42,156



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

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

	MONTH-TO-DATE			YEAR-TO-DATE		
	2021	2020	Change	2021	2020	Change
Receipts						
Transfers In	\$ 43,330	\$ 43,342	\$ (12)	\$ 303,310	\$ 303,392	\$ (82)
Miscellaneous	3	31	(28)	31	1,386	(1,355)
Total Receipts	\$ 43,333	\$ 43,373	\$ (40)	\$ 303,341	\$ 304,778	\$ (1,437)
Disbursements						
Principal	\$ -	\$ -	\$ -	\$ 357,000	\$ 350,000	\$ 7,000
Interest	34,650	81,550	(46,900)	194,180	166,600	27,580
Other	-	-	-	-	-	-
Total Disbursements	\$ 34,650	\$ 81,550	\$ (46,900)	\$ 551,180	\$ 516,600	\$ 34,580
Change in Cash Position	\$ 8,683	\$ (38,177)	\$ 46,860	\$ (247,839)	\$ (211,822)	\$ (36,017)
Beginning Cash Position	337,806	415,744	(77,938)	594,328	589,389	4,939
Ending Cash Position	\$ 346,489	\$ 377,567	\$ (31,078)	\$ 346,489	\$ 377,567	\$ (31,078)



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

Statement of Receipts, Disbursements, and Net Cash Position
As of July 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)	\$ -	\$ 12,400,873	\$ (12,400,873)
Bond Proceeds	-	-	-	-	-	-
Total Receipts	\$ -	\$ 12,400,873	\$ (12,400,873)	\$ -	\$ 12,400,873	\$ (12,400,873)
Disbursements						
Professional and Contractual Services	\$ 253,358	\$ -	\$ 253,358	\$ 3,639,249	\$ -	\$ 3,639,249
Other	-	-	-	-	-	-
Total Disbursements	\$ 253,358	\$ -	\$ 253,358	\$ 3,639,249	\$ -	\$ 3,639,249
Change in Cash Position	\$ (253,358)	\$ 12,400,873	\$ (12,654,231)	\$ (3,639,249)	\$ 12,400,873	\$ (16,040,122)
Beginning Cash Position	6,949,048	10,182	6,938,865	10,334,939	10,182	10,324,756
Ending Cash Position	\$ 6,695,690	\$ 12,411,055	\$ (5,715,365)	\$ 6,695,690	\$ 12,411,055	\$ (5,715,365)



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

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

	MONTH-TO-DATE			YEAR-TO-DATE		
	2021	2020	Change	2021	2020	Change
Receipts						
Transfers In	\$ 560,000	\$ 725,000	\$ (165,000)	\$ 3,260,000	\$ 3,540,000	\$ (280,000)
Miscellaneous	-	900	(900)	45,581	10,436	35,146
Total Receipts	\$ 560,000	\$ 725,900	\$ (165,900)	\$ 3,305,581	\$ 3,550,436	\$ (244,854)
Disbursements						
Professional and Contractual Services	\$ (29,072)	\$ 229,815	\$ (258,887)	\$ 1,935,900	\$ 2,644,051	\$ (708,151)
Payment In Lieu of Taxes ³	89,375	89,375	-	625,625	625,625	-
Other	-	21,704	(21,704)	123,922	360,423	(236,502)
Total Disbursements	\$ 60,303	\$ 340,893	\$ (280,590)	\$ 2,685,447	\$ 3,630,099	\$ (944,652)
Change in Cash Position	\$ 499,697	\$ 385,007	\$ 114,690	\$ 620,135	\$ (79,663)	\$ 699,798
Beginning Cash Position	4,404,964	3,125,349	1,279,615	4,284,526	3,590,020	694,507
Ending Cash Position	\$ 4,904,661	\$ 3,510,356	\$ 1,394,305	\$ 4,904,661	\$ 3,510,356	\$ 1,394,305



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

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

	MONTH-TO-DATE			YEAR-TO-DATE		
	2021	2020	Change	2021	2020	Change
Receipts						
2017 SRF Bond Proceeds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Miscellaneous	-	58	(58)	-	4,669	(4,669)
Total Receipts	\$ -	\$ 58	\$ (58)	\$ -	\$ 4,669	\$ (4,669)
Disbursements						
Engineering	\$ -	\$ 6,288	\$ (6,288)	\$ -	\$ 7,770	\$ (7,770)
Accounting	-	-	-	-	-	-
Legal	-	-	-	-	-	-
Other	-	-	-	-	384,241	(384,241)
Total Disbursements	\$ -	\$ 6,288	\$ (6,288)	\$ -	\$ 392,011	\$ (392,011)
Change in Cash Position	\$ -	\$ (6,230)	\$ 6,230	\$ -	\$ (387,342)	\$ 387,342
Beginning Cash Position	38	691,133	(691,095)	38	1,072,245	(1,072,207)
Ending Cash Position	\$ 38	\$ 684,903	\$ (684,865)	\$ 38	\$ 684,903	\$ (684,865)





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 July 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	\$ -	\$ 26,260	\$ 26,260	\$ -
Miscellaneous	4	37	(33)	52	1,933	(1,881)
Total Receipts	\$ 3,755	\$ 3,789	\$ (33)	\$ 26,312	\$ 28,193	\$ (1,881)
Disbursements						
Principal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interest	-	-	-	-	-	-
Bank Service Charges	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total Disbursements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Change in Cash Position	\$ 3,755	\$ 3,789	\$ (33)	\$ 26,312	\$ 28,193	\$ (1,881)
Beginning Cash Position	491,045	445,880	45,165	468,488	421,475	47,013
EndinF Cash Position4	\$ 494,800	\$ 449,668	\$ 45,132	\$ 494,800	\$ 449,668	\$ 45,132



City of Lawrence - Municipal Water Works Utility

Notes to Financial Statements

As of July 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 July 31, 2021

	7/31/2021	7/31/2020	7/31/2019	7/31/2018	7/31/2017
Operating Fund					
606 - Sewer Operating Fund	\$ 1,008,385	\$ 1,004,280	\$ 1,025,834	\$ 1,811,774	\$ 1,674,939
Bond and Capital Improvement Funds					
607 - Sewer Bond and Interest Sinking	\$ 250,203	\$ 118,000	\$ 234,215	\$ 228,342	\$ 216,938
609 - Sewer Bond Proceeds	-	-	-	-	-
611 - Sewer '09 Bond Proceeds	-	-	-	-	-
616 - Sewer SRF Loan Fund	-	-	-	-	-
618 - Sewer Capital Improvement	2,429,193	3,317,030	3,489,609	3,056,876	1,970,577
Total Restricted Funds	\$ 2,679,396	\$ 3,435,030	\$ 3,723,824	\$ 3,285,218	\$ 2,187,515
Restricted Debt Service Reserve Funds					
608 - Sewer Debt Service Reserve	\$ 819,160	\$ 818,957	\$ 808,870	\$ 233,251	\$ 233,251
615 - Sewer Debt Service Reserve '09	-	-	-	253,830	253,830
Total Debt Service Reserve Funds	\$ 819,160	\$ 818,957	\$ 808,870	\$ 487,081	\$ 487,081
Total Sewer Utility Net Cash Position	\$ 4,506,940	\$ 5,258,267	\$ 5,558,529	\$ 5,584,073	\$ 4,349,535

See page 30 for Notes to Financial Statements

A photograph of a sewer maintenance site. In the foreground, a worker in a yellow safety vest and white hard hat is operating a large, white, tracked machine with a "Bobcat" logo. 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 July 31, 2021

	MONTH-TO-DATE			YEAR-TO-DATE		
	2021	2020	Change	2021	2020	Change
Operating Receipts						
Residential Flat Rate Sales	\$ 372,888	\$ 376,311	\$ (3,422)	\$ 2,660,070	\$ 2,571,635	\$ 88,436
Commercial Metered Sales	212,768	246,015	(33,247)	1,469,931	1,499,504	(29,573)
Residential Metered Sales	76,896	83,851	(6,955)	518,356	497,942	20,414
Penalties	13,276	502	12,774	106,554	56,714	49,840
Miscellaneous Receipts	13,700	1,900	11,800	33,950	31,600	2,350
Total Operating Receipts	\$ 689,529	\$ 708,578	\$ (19,049)	\$ 4,788,861	\$ 4,657,395	\$ 131,467
Operating Disbursements						
Salaries and Benefits	\$ 131,253	\$ 106,463	\$ 24,790	\$ 902,288	\$ 804,926	\$ 97,363
Treatment Expense	232,347	196,042	36,305	1,583,340	1,440,314	143,025
Professional and Contractual Services	19,471	16,257	3,214	134,882	192,343	(57,461)
Materials and Supplies	5,251	9,196	(3,945)	54,041	38,161	15,880
Transportation Expense	4,356	4,698	(342)	31,894	32,222	(327)
Insurance Expense	26,276	-	26,276	70,780	59,797	10,983
Rental of Equipment	-	1,445	(1,445)	5,370	5,585	(215)
Purchased Power	8,664	8,034	630	60,424	65,229	(4,805)
Contractual Payment to City ¹	-	-	-	-	-	-
Miscellaneous Expense	62,886	39,123	23,764	440,411	375,266	65,145
Total Operating Disbursements	\$ 490,503	\$ 381,257	\$ 109,247	\$ 3,283,430	\$ 3,013,842	\$ 269,588
Net Operating Receipts/(Disbursements)	\$ 199,025	\$ 327,321	\$ (128,296)	\$ 1,505,431	\$ 1,643,552	\$ (138,121)
Non-Operating Receipts						
EDU Fee	\$ 3,300	\$ 3,000	\$ 300	\$ 72,350	\$ 290,250	\$ (217,900)
Loan Payment from Water Utility	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total Non-Operating Receipts	\$ 3,300	\$ 3,000	\$ 300	\$ 72,350	\$ 290,250	\$ (217,900)
Non-Operating Disbursements						
Transfers-Out	\$ 155,106	\$ 384,813	\$ (229,707)	\$ 1,567,693	\$ 1,933,692	\$ (365,999)
Loan Payment to Water Utility	-	-	-	-	-	-
Interest Expense	-	-	-	-	-	-
Principal Payment	-	-	-	-	-	-
Capital Leases	-	-	-	-	-	-
Accounts Payable	410	327	82	3,161	1,703	1,458
Other	-	-	-	-	-	-
Total Non-Operating Receipts/(Disbursements)	\$ 155,516	\$ 385,140	\$ (229,625)	\$ 1,570,854	\$ 1,935,395	\$ (364,541)
Change in Cash Position - Net Receipts	\$ 46,810	\$ (54,819)	\$ 101,629	\$ 6,927	\$ (1,593)	\$ 8,520
Beginning Cash Position	961,576	1,059,099	(97,523)	1,001,458	1,005,873	(4,415)
Ending Cash Position	\$ 1,008,385	\$ 1,004,280	\$ 4,105	\$ 1,008,385	\$ 1,004,280	\$ 4,105

City of Lawrence - Municipal Sewage Works Utility

606 - 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 Flat Rate Sales	\$ 372,888	\$ 376,311	\$ 419,925	\$ 396,974	\$ 350,954
Commercial Metered Sales	212,768	246,015	267,389	267,459	236,894
Residential Metered Sales	76,896	83,851	67,556	90,991	59,960
Penalties	13,276	502	19,461	18,855	20,386
Miscellaneous Receipts	13,700	1,900	2,440	4,000	2,440
Total Operating Receipts	\$ 689,529	\$ 708,578	\$ 776,772	\$ 778,279	\$ 670,634
Operating Disbursements					
Salaries and Benefits	\$ 131,253	\$ 106,463	\$ 100,196	\$ 107,338	\$ 100,363
Treatment Expense	232,347	196,042	230,692	170,649	152,223
Professional and Contractual Services	19,471	16,257	14,870	9,750	9,043
Materials and Supplies	5,251	9,196	6,877	28,894	6,359
Transportation Expense	4,356	4,698	3,045	8,057	1,860
Insurance Expense	26,276	-	23,220	15,872	-
Rental of Equipment	-	1,445	698	678	-
Purchased Power	8,664	8,034	10,320	8,209	8,357
Contractual Payment to City ¹	-	-	-	-	-
Miscellaneous Expense	62,886	39,123	57,143	44,714	88,884
Total Operating Disbursements	\$ 490,503	\$ 381,257	\$ 447,061	\$ 394,160	\$ 367,090
Net Operating Receipts/(Disbursements)	\$ 199,025	\$ 327,321	\$ 329,711	\$ 384,119	\$ 303,544
Non-Operating Receipts					
EDU Fee	\$ 3,300	\$ 3,000	\$ 6,000	\$ 15,000	\$ 5,250
Loan Payment from Water Utility	-	-	-	-	-
Other	-	-	-	3,050	-
Total Non-Operating Receipts	\$ 3,300	\$ 3,000	\$ 6,000	\$ 18,050	\$ 5,250
Non-Operating Disbursements					
Transfers-Out	\$ 155,106	\$ 384,813	\$ 314,623	\$ 64,917	\$ 64,470
Loan Payment to Water Utility	-	-	-	-	-
Interest Expense	-	-	-	1,440	2,904
Principal Payment	-	-	-	-	-
Capital Leases	-	-	-	75,845	75,690
Accounts Payable	410	327	(1,307)	1,242	55
Other	-	-	-	-	-
Total Non-Operating Receipts/(Disbursements)	\$ 155,516	\$ 385,140	\$ 313,316	\$ 143,444	\$ 143,118
Change in Cash Position - Net Receipts	\$ 46,810	\$ (54,819)	\$ 22,395	\$ 258,725	\$ 165,676
Beginning Cash Position	961,576	1,059,099	1,003,439	1,553,049	1,509,263
Ending Cash Position	\$ 1,008,385	\$ 1,004,280	\$ 1,025,834	\$ 1,811,774	\$ 1,674,939

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: July 31

	YEAR-TO-DATE				
	2021	2020	2019	2018	2017
Operating Receipts					
Residential Flat Rate Sales	\$ 2,660,070	\$ 2,571,635	\$ 2,608,461	\$ 2,581,524	\$ 2,550,233
Commercial Metered Sales	1,469,931	1,499,504	1,612,436	1,651,262	1,599,072
Residential Metered Sales	518,356	497,942	461,147	486,100	463,549
Penalties	106,554	56,714	135,381	134,261	149,747
Miscellaneous Receipts	33,950	31,600	13,790	32,200	19,930
Total Operating Receipts	\$ 4,788,861	\$ 4,657,395	\$ 4,831,216	\$ 4,885,347	\$ 4,782,532
Operating Disbursements					
Salaries and Benefits	\$ 902,288	\$ 804,926	\$ 761,203	\$ 800,873	\$ 741,801
Treatment Expense	1,583,340	1,440,314	1,394,842	1,415,005	1,142,269
Professional and Contractual Services	134,882	192,343	150,163	105,200	225,064
Materials and Supplies	54,041	38,161	30,210	133,672	62,472
Transportation Expense	31,894	32,222	31,610	29,782	22,120
Insurance Expense	70,780	59,797	57,811	56,621	57,254
Rental of Equipment	5,370	5,585	5,942	4,691	3,421
Purchased Power	60,424	65,229	75,682	68,330	64,990
Contractual Payment to City ¹	-	-	-	-	1,017,980
Miscellaneous Expense	440,411	375,266	346,800	392,942	355,603
Total Operating Disbursements	\$ 3,283,430	\$ 3,013,842	\$ 2,854,264	\$ 3,007,116	\$ 3,692,972
Net Operating Receipts/(Disbursements)	\$ 1,505,431	\$ 1,643,552	\$ 1,976,952	\$ 1,878,231	\$ 1,089,560
Non-Operating Receipts					
EDU Fee	\$ 72,350	\$ 290,250	\$ 39,750	\$ 130,500	\$ 75,000
Loan Payment from Water Utility	-	-	-	875,259	-
Other	-	-	198	5,425	1,925
Total Non-Operating Receipts	\$ 72,350	\$ 290,250	\$ 39,948	\$ 1,011,184	\$ 76,925
Non-Operating Disbursements					
Transfers-Out	\$ 1,567,693	\$ 1,933,692	\$ 2,017,361	\$ 3,454,418	\$ 2,451,289
Loan Payment to Water Utility	-	-	-	-	-
Interest Expense	-	-	-	1,571	(59,350)
Principal Payment	-	-	-	-	(105,000)
Capital Leases	-	-	-	84,876	83,238
Accounts Payable	3,161	1,703	(1,477)	(2,036)	781
Other	-	-	-	-	-
Total Non-Operating Receipts/(Disbursements)	\$ 1,570,854	\$ 1,935,395	\$ 2,015,884	\$ 3,538,830	\$ 2,370,958
Change in Cash Position - Net Receipts	\$ 6,927	\$ (1,593)	\$ 1,016	\$ (649,414)	\$ (1,204,473)
Beginning Cash Position	1,001,458	1,005,873	1,024,818	2,461,188	2,879,412
Ending Cash Position	\$ 1,008,385	\$ 1,004,280	\$ 1,025,834	\$ 1,811,774	\$ 1,674,939



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 July 31, 2021

	MONTH-TO-DATE			YEAR-TO-DATE		
	2021	2020	Change	2021	2020	Change
Receipts						
Transfers In	\$ 45,106	\$ 44,813	\$ 293	\$ 317,693	\$ 313,692	\$ 4,001
Miscellaneous	1	-	1	21,446	-	21,446
Total Receipts	\$ 45,107	\$ 44,813	\$ 294	\$ 339,139	\$ 313,692	\$ 25,447
Disbursements						
Principal	\$ -	\$ 14,500	\$ (14,500)	\$ -	\$ 101,500	\$ (101,500)
Interest	-	84,942	(84,942)	88,086	93,342	(5,255)
Other	-	-	-	850	850	-
Total Disbursements	\$ -	\$ 99,442	\$ (99,442)	\$ 88,936	\$ 195,692	\$ (106,755)
Change in Cash Position	\$ 45,107	\$ (54,629)	\$ 99,736	\$ 250,203	\$ 118,000	\$ 132,203
Beginning Cash Position	205,096	172,629	32,467	-	-	-
Ending Cash Position	\$ 250,203	\$ 118,000	\$ 132,203	\$ 250,203	\$ 118,000	\$ 132,203

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

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

	MONTH-TO-DATE			YEAR-TO-DATE		
	2021	2020	Change	2021	2020	Change
Receipts						
Transfers In	\$ 110,000	\$ 340,000	\$ (230,000)	\$ 1,250,000	\$ 1,620,000	\$ (370,000)
Miscellaneous	-	900	(900)	36,513	20,236	16,278
Total Receipts	\$ 110,000	\$ 340,900	\$ (230,900)	\$ 1,286,513	\$ 1,640,236	\$ (353,722)
Disbursements						
Professional and Contractual Services	\$ 5,017	\$ 2,515	\$ 2,502	\$ 486,937	\$ 597,938	\$ (111,001)
Materials and Supplies	9,929	-	9,929	37,209	33,720	3,488
Payment to City	169,663	169,663	-	1,187,643	1,187,643	-
Other	-	-	-	50,295	124,840	(74,545)
Total Disbursements	\$ 184,609	\$ 172,178	\$ 12,431	\$ 1,762,083	\$ 1,944,141	\$ (182,058)
Change in Cash Position	\$ (74,609)	\$ 168,722	\$ (243,332)	\$ (475,570)	\$ (303,905)	\$ (171,665)
Beginning Cash Position	2,503,803	3,148,308	(644,505)	2,904,763	3,620,935	(716,172)
Ending Cash Position	\$ 2,429,193	\$ 3,317,030	\$ (887,837)	\$ 2,429,193	\$ 3,317,030	\$ (887,837)



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 July 31, 2021

	MONTH-TO-DATE			YEAR-TO-DATE		
	2021	2020	Change	2021	2020	Change
Receipts						
Transfers In	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Miscellaneous	7	69	(62)	89	3,722	(3,633)
Total Receipts	\$ 7	\$ 69	\$ (62)	\$ 89	\$ 3,722	\$ (3,633)
Disbursements						
Principal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interest	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total Disbursements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Change in Cash Position	\$ 7	\$ 69	\$ (62)	\$ 89	\$ 3,722	\$ (3,633)
Beginning Cash Position	819,153	818,889	265	819,071	815,235	3,836
Ending Cash Position²	\$ 819,160	\$ 818,957	\$ 203	\$ 819,160	\$ 818,957	\$ 203

City of Lawrence - Municipal Sewage Works Utility

Notes to Financial Statements

As of July 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.