

2021 LAWRENCE UTILITIES

MONTHLY FINANCIAL REPORT

JUNE



Mayor Steve Collier
Utilities Chief Financial Officer Tyler Douthit
Utilities Superintendent Scott Salsbery

CITY OF LAWRENCE MUNICIPAL WATER WORKS TABLE OF CONTENTS

04	Net Cash Position
	OPERATING FUND
07	Statement of Receipts, Disbursements, Net Cash Position As of June 30, 2021
08	For the Month Ended: June 30, 2021
09	For the YTD Period Ended: June 30, 2021
	BOND AND CAPITAL IMPROVEMENT FUNDS
10	602 - Bond & Interest Sinking
11	603 - 2017 Water SRF Bond & Interest
12	605 - Water '09 Bond Proceeds
13	617 - Capital Improvement Fund
14	619 - Water 2017 SRF Loan Fund
	RESTRICTED DEBT SERVICE FUNDS
16	604 - Water Bond Debt Service Reserve
17	Notes to Financial Statements



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 June 30, 2021

	6/30/2021	6/30/2020	6/30/2019	6/30/2018	6/30/2017
Operating Fund					
601 - Water Operating Fund	\$ 1,060,451	\$ 1,053,418	\$ 1,004,624	\$ 1,040,570	\$ (113,468)
Bond and Capital Improvement Funds					
602 - Bond and Interest Sinking	\$ 509,259	\$ 503,511	\$ 359,800	\$ 350,000	\$ 320,001
603 - 2017 Water SRF Bond and Interest	337,806	415,744	410,516	175,965	15,100
605 - Water Utility Bond Proceeds ¹	6,949,048	10,182	10,182	14,649	-
610 - Water '09 Bond Proceeds	-	-	-	-	-
617 - Capital Improvement Fund	4,404,964	3,125,349	3,003,060	1,638,492	-
619 - Water 2017 SRF Loan Fund	38	691,133	1,722,230	-	-
Total Restricted Funds	\$ 12,201,114	\$ 4,745,919	\$ 5,505,788	\$ 2,179,106	\$ 335,101
Restricted Debt Service Reserve Funds					
604 - Water Bond Debt Service Reserve	\$ 491,045	\$ 445,880	\$ 395,100	\$ 340,957	\$ 1,243,153
614 - Water Debt Service Reserve '09 ²	-	-	-	-	-
Total Debt Service Reserve Funds	\$ 491,045	\$ 445,880	\$ 395,100	\$ 340,957	\$ 1,243,153
Total Water Utility Cash Position	\$ 13,752,610	\$ 6,245,216	\$ 6,905,511	\$ 3,560,634	\$ 1,464,787





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 June 30, 2021

	MONTH-TO-DATE			YEAR-TO-DATE		
	2021	2020	Change	2021	2020	Change
Operating Receipts						
Residential Metered Sales	\$ 671,058	\$ 667,187	\$ 3,871	\$ 3,666,019	\$ 3,484,354	\$ 181,665
Commercial Metered Sales	255,048	215,901	39,146	1,328,873	1,283,856	45,017
Private Fire Protection	50,206	53,430	(3,224)	287,019	268,508	18,511
Hydrant Fees	29,923	31,076	(1,152)	161,971	148,704	13,267
Penalties	14,735	745	13,990	98,575	55,919	42,657
New Meters	5,705	6,037	(332)	28,122	33,502	(5,380)
Miscellaneous	1,845	1,791	54	11,354	11,412	(58)
Total Operating Receipts	\$ 1,028,520	\$ 976,166	\$ 52,354	\$ 5,581,933	\$ 5,286,254	\$ 295,679
Operating Disbursements						
Salaries and Benefits	\$ 170,287	\$ 147,244	\$ 23,043	\$ 893,852	\$ 865,218	\$ 28,634
Professional and Contractual Services	47,179	24,703	22,476	143,922	230,736	(86,814)
Materials and Supplies	31,839	24,776	7,063	137,501	101,596	35,906
Transportation Expense	4,566	5,157	(591)	30,533	30,635	(102)
Insurance Expense	-	25,495	(25,495)	44,504	59,797	(15,293)
Chemicals	918	11,890	(10,972)	32,416	32,235	181
Rental of Equipment	1,640	977	663	8,490	4,140	4,349
Purchased Power	37,297	22,432	14,865	167,851	145,559	22,293
Miscellaneous Expense	76,941	79,289	(2,349)	512,581	534,503	(21,922)
Contractual Payment to City ³	-	-	-	-	-	-
Total Operating Disbursements	\$ 370,666	\$ 341,964	\$ 28,702	\$ 1,971,649	\$ 2,004,417	\$ (32,768)
Net Operating Receipts/(Disbursements)	\$ 657,854	\$ 634,203	\$ 23,652	\$ 3,610,283	\$ 3,281,837	\$ 328,447
Net Operating Margin	64.0%	65.0%	-1.0%	64.7%	62.1%	2.6%
Non-Operating Receipts						
EDU Fees	\$ 13,500	\$ 15,000	\$ (1,500)	\$ 70,600	\$ 300,925	\$ (230,325)
Other Receipts	15,248	10,931	4,317	60,452	79,308	(18,856)
Total Non-Operating Receipts	\$ 28,748	\$ 25,931	\$ 2,817	\$ 131,052	\$ 380,233	\$ (249,181)
Non-Operating Disbursements						
Transfers to Water Bond and Interest Fund	\$ 158,538	\$ 127,593	\$ 30,944	\$ 951,228	\$ 765,561	\$ 185,667
Transfers to Water Debt Service Reserve Fund	3,751	3,751	-	22,509	22,509	-
Loan Payment to Sewer Utility	-	-	-	-	-	-
Principal Payment	-	-	-	-	-	-
Interest Expense	-	-	-	-	-	-
Capital Leases	-	-	-	-	-	-
Other	(7,942)	(2,171)	(5,771)	11,830	11,407	423
Other Transfers-Out	-	-	-	-	-	-
Transfers to Water Capital Improvement Fund	480,000	500,000	(20,000)	2,700,000	2,815,000	(115,000)
Total Non-Operating Disbursements	\$ 634,348	\$ 629,174	\$ 5,173	\$ 3,685,566	\$ 3,614,477	\$ 71,090
Change in Cash Position - Net Receipts	\$ 52,255	\$ 30,959	\$ 21,295	\$ 55,769	\$ 47,593	\$ 8,176
Beginning Cash Position	1,008,196	1,022,458	(14,262)	1,004,682	1,005,825	(1,143)
Ending Cash Position	\$ 1,060,451	\$ 1,053,418	\$ 7,033	\$ 1,060,451	\$ 1,053,418	\$ 7,033

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: June 30

	MONTH-TO-DATE				
	2021	2020	2019	2018	2017
Operating Receipts					
Residential Metered Sales	\$ 671,058	\$ 667,187	\$ 447,955	\$ 462,084	\$ 378,190
Commercial Metered Sales	255,048	215,901	194,084	193,090	151,777
Private Fire Protection	50,206	53,430	33,447	29,388	29,967
Hydrant Fees	29,923	31,076	13,351	16,912	16,793
Penalties	14,735	745	13,490	16,335	14,086
New Meters	5,705	6,037	2,279	8,545	2,898
Miscellaneous	1,845	1,791	1,739	1,688	1,639
Total Operating Receipts	\$ 1,028,520	\$ 976,166	\$ 706,344	\$ 728,041	\$ 595,351
Operating Disbursements					
Salaries and Benefits	\$ 170,287	\$ 147,244	\$ 143,955	\$ 144,562	\$ 139,532
Professional and Contractual Services	47,179	24,703	57,276	36,322	33,817
Materials and Supplies	31,839	24,776	10,957	31,749	18,316
Transportation Expense	4,566	5,157	10,839	4,963	3,993
Insurance Expense	-	25,495	-	3,293	12,124
Chemicals	918	11,890	5,088	924	5,854
Rental of Equipment	1,640	977	-	678	1,320
Purchased Power	37,297	22,432	24,150	27,528	25,756
Miscellaneous Expense	76,941	79,289	86,006	94,994	58,733
Contractual Payment to City ³	-	-	-	-	96,442
Total Operating Disbursements	\$ 370,666	\$ 341,964	\$ 338,271	\$ 345,014	\$ 395,886
Net Operating Receipts/(Disbursements)	\$ 657,854	\$ 634,203	\$ 368,073	\$ 383,027	\$ 199,465
Net Operating Margin	64.0%	65.0%	52.1%	52.6%	33.5%
Non-Operating Receipts					
EDU Fees	\$ 13,500	\$ 15,000	\$ 8,300	\$ 30,750	\$ 7,500
Other Receipts	15,248	10,931	8,227	16,152	13,553
Total Non-Operating Receipts	\$ 28,748	\$ 25,931	\$ 16,527	\$ 46,902	\$ 21,053
Non-Operating Disbursements					
Transfers to Water Bond and Interest Fund	\$ 158,538	\$ 127,593	\$ 127,427	\$ 97,842	\$ 117,731
Transfers to Water Debt Service Reserve Fund	3,751	3,751	3,751	3,751	-
Loan Payment to Sewer Utility	-	-	-	-	-
Principal Payment	-	-	-	-	-
Interest Expense	-	-	-	11	44
Capital Leases	-	-	-	1,298	1,265
Other	(7,942)	(2,171)	8,194	4,779	3,607
Other Transfers-Out	-	-	-	-	-
Transfers to Water Capital Improvement Fund	480,000	500,000	250,000	300,000	-
Total Non-Operating Disbursements	\$ 634,348	\$ 629,174	\$ 389,373	\$ 407,682	\$ 122,646
Change in Cash Position - Net Receipts	\$ 52,255	\$ 30,959	\$ (4,772)	\$ 22,247	\$ 97,872
Beginning Cash Position	1,008,196	1,022,458	1,009,396	1,018,322	(211,340)
Ending Cash Position	\$ 1,060,451	\$ 1,053,418	\$ 1,004,624	\$ 1,040,570	\$ (113,468)

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: June 30

	YEAR-TO-DATE				
	2021	2020	2019	2018	2017
Operating Receipts					
Residential Metered Sales	\$ 3,666,019	\$ 3,484,354	\$ 3,119,025	\$ 3,028,081	\$ 1,892,490
Commercial Metered Sales	1,328,873	1,283,856	1,249,376	1,194,015	734,246
Private Fire Protection	287,019	268,508	231,989	213,728	130,450
Hydrant Fees	161,971	148,704	125,652	123,749	70,235
Penalties	98,575	55,919	112,564	126,660	90,081
New Meters	28,122	33,502	14,047	38,234	20,309
Miscellaneous	11,354	11,412	11,423	15,604	12,894
Total Operating Receipts	\$ 5,581,933	\$ 5,286,254	\$ 4,864,076	\$ 4,740,069	\$ 2,950,703
Operating Disbursements					
Salaries and Benefits	\$ 893,852	\$ 865,218	\$ 829,851	\$ 824,462	\$ 802,937
Professional and Contractual Services	143,922	230,736	217,250	182,091	245,267
Materials and Supplies	137,501	101,596	159,663	244,087	160,175
Transportation Expense	30,533	30,635	30,998	26,547	30,587
Insurance Expense	44,504	59,797	34,591	40,749	57,254
Chemicals	32,416	32,235	49,934	38,658	29,827
Rental of Equipment	8,490	4,140	5,245	4,813	3,421
Purchased Power	167,851	145,559	170,592	197,191	150,901
Miscellaneous Expense	512,581	534,503	434,661	516,845	314,203
Contractual Payment to City ³	-	-	-	-	578,653
Total Operating Disbursements	\$ 1,971,649	\$ 2,004,417	\$ 1,932,785	\$ 2,075,443	\$ 2,373,225
Net Operating Receipts/(Disbursements)	\$ 3,610,283	\$ 3,281,837	\$ 2,931,291	\$ 2,664,627	\$ 577,478
Net Operating Margin	64.7%	62.1%	60.3%	56.2%	19.6%
Non-Operating Receipts					
EDU Fees	\$ 70,600	\$ 300,925	\$ 35,200	\$ 119,390	\$ 72,750
Other Receipts	60,452	79,308	50,130	97,351	61,761
Total Non-Operating Receipts	\$ 131,052	\$ 380,233	\$ 85,330	\$ 216,741	\$ 134,511
Non-Operating Disbursements					
Transfers to Water Bond and Interest Fund	\$ 951,228	\$ 765,561	\$ 764,561	\$ 587,051	\$ 814,954
Transfers to Water Debt Service Reserve Fund	22,509	22,509	22,509	22,509	671
Loan Payment to Sewer Utility	-	-	-	875,259	-
Principal Payment	-	-	-	-	-
Interest Expense	-	-	-	36,479	40,114
Capital Leases	-	-	-	90,664	85,721
Other	11,830	11,407	10,158	9,386	(9,045)
Other Transfers-Out	-	-	-	-	-
Transfers to Water Capital Improvement Fund	2,700,000	2,815,000	2,250,000	1,324,741	-
Total Non-Operating Disbursements	\$ 3,685,566	\$ 3,614,477	\$ 3,047,227	\$ 2,946,089	\$ 932,416
Change in Cash Position - Net Receipts	\$ 55,769	\$ 47,593	\$ (30,607)	\$ (64,721)	\$ (220,427)
Beginning Cash Position	1,004,682	1,005,825	1,035,230	1,105,291	106,959
Ending Cash Position	\$ 1,060,451	\$ 1,053,418	\$ 1,004,624	\$ 1,040,570	\$ (113,468)



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 June 30, 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	\$ 691,248	\$ 505,511	\$ 185,737
Miscellaneous	-	-	-	-	-	-
Total Receipts	\$ 115,208	\$ 84,252	\$ 30,956	\$ 691,248	\$ 505,511	\$ 185,737
Disbursements						
Principal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interest	178,289	-	178,289	178,289	-	178,289
Other	-	-	-	3,700	2,000	1,700
Total Disbursements	\$ 178,289	\$ -	\$ 178,289	\$ 181,989	\$ 2,000	\$ 179,989
Change in Cash Position	\$ (63,081)	\$ 84,252	\$ (147,333)	\$ 509,259	\$ 503,511	\$ 5,748
Beginning Cash Position	572,340	419,259	153,081	-	-	-
Ending Cash Position	\$ 509,259	\$ 503,511	\$ 5,748	\$ 509,259	\$ 503,511	\$ 5,748



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

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

	MONTH-TO-DATE			YEAR-TO-DATE		
	2021	2020	Change	2021	2020	Change
Receipts						
Transfers In	\$ 43,330	\$ 43,342	\$ (12)	\$ 259,980	\$ 260,050	\$ (70)
Miscellaneous	3	35	(32)	28	1,355	(1,327)
Total Receipts	\$ 43,333	\$ 43,377	\$ (44)	\$ 260,008	\$ 261,405	\$ (1,397)
Disbursements						
Principal	\$ -	\$ -	\$ -	\$ 357,000	\$ 350,000	\$ 7,000
Interest	77,980	-	77,980	159,530	85,050	74,480
Other	-	-	-	-	-	-
Total Disbursements	\$ 77,980	\$ -	\$ 77,980	\$ 516,530	\$ 435,050	\$ 81,480
Change in Cash Position	\$ (34,647)	\$ 43,377	\$ (78,024)	\$ (256,522)	\$ (173,645)	\$ (82,877)
Beginning Cash Position	372,453	372,367	86	594,328	589,389	4,939
Ending Cash Position	\$ 337,806	\$ 415,744	\$ (77,938)	\$ 337,806	\$ 415,744	\$ (77,938)



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

Statement of Receipts, Disbursements, and Net Cash Position
As of June 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	\$ 623,745	\$ -	\$ 623,745	\$ 3,385,891	\$ -	\$ 3,385,891
Other	-	-	-	-	-	-
Total Disbursements	\$ 623,745	\$ -	\$ 623,745	\$ 3,385,891	\$ -	\$ 3,385,891
Change in Cash Position	\$ (623,745)	\$ -	\$ (623,745)	\$ (3,385,891)	\$ -	\$ (3,385,891)
Beginning Cash Position	7,572,793	10,182	7,562,611	10,334,939	10,182	10,324,756
Ending Cash Position	\$ 6,949,048	\$ 10,182	\$ 6,938,865	\$ 6,949,048	\$ 10,182	\$ 6,938,865



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

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

	MONTH-TO-DATE			YEAR-TO-DATE		
	2021	2020	Change	2021	2020	Change
Receipts						
Transfers In	\$ 480,000	\$ 500,000	\$ (20,000)	\$ 2,700,000	\$ 2,815,000	\$ (115,000)
Miscellaneous	-	871	(871)	45,581	9,535	36,046
Total Receipts	\$ 480,000	\$ 500,871	\$ (20,871)	\$ 2,745,581	\$ 2,824,535	\$ (78,954)
Disbursements						
Professional and Contractual Services	\$ 221,130	\$ 1,022,224	\$ (801,095)	\$ 1,964,972	\$ 2,414,236	\$ (449,264)
Payment In Lieu of Taxes ³	178,750	89,375	89,375	536,250	536,250	-
Other	-	21,704	(21,704)	123,922	338,720	(214,798)
Total Disbursements	\$ 399,880	\$ 1,133,303	\$ (733,423)	\$ 2,625,144	\$ 3,289,206	\$ (664,062)
Change in Cash Position	\$ 80,120	\$ (632,432)	\$ 712,552	\$ 120,438	\$ (464,670)	\$ 585,108
Beginning Cash Position	4,324,844	3,757,781	567,063	4,284,526	3,590,020	694,507
Ending Cash Position	\$ 4,404,964	\$ 3,125,349	\$ 1,279,615	\$ 4,404,964	\$ 3,125,349	\$ 1,279,615



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

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

	MONTH-TO-DATE			YEAR-TO-DATE		
	2021	2020	Change	2021	2020	Change
Receipts						
2017 SRF Bond Proceeds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Miscellaneous	-	73	(73)	-	4,611	(4,611)
Total Receipts	\$ -	\$ 73	\$ (73)	\$ -	\$ 4,611	\$ (4,611)
Disbursements						
Engineering	\$ -	\$ -	\$ -	\$ -	\$ 1,482	\$ (1,482)
Accounting	-	-	-	-	-	-
Legal	-	-	-	-	-	-
Other	-	-	-	-	384,241	(384,241)
Total Disbursements	\$ -	\$ -	\$ -	\$ -	\$ 385,723	\$ (385,723)
Change in Cash Position	\$ -	\$ 73	\$ (73)	\$ -	\$ (381,112)	\$ 381,112
Beginning Cash Position	38	691,060	(691,022)	38	1,072,245	(1,072,207)
Ending Cash Position	\$ 38	\$ 691,133	\$ (691,095)	\$ 38	\$ 691,133	\$ (691,095)





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 June 30, 2021

	MONTH-TO-DATE			YEAR-TO-DATE		
	2021	2020	Change	2021	2020	Change
Receipts						
Transfers-In	\$ 3,751	\$ 3,751	\$ -	\$ 22,509	\$ 22,509	\$ -
Miscellaneous	4	47	(43)	48	1,896	(1,848)
Total Receipts	\$ 3,756	\$ 3,798	\$ (43)	\$ 22,557	\$ 24,405	\$ (1,848)
Disbursements						
Principal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interest	-	-	-	-	-	-
Bank Service Charges	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total Disbursements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Change in Cash Position	\$ 3,756	\$ 3,798	\$ (43)	\$ 22,557	\$ 24,405	\$ (1,848)
Beginning Cash Position	487,289	442,082	45,208	468,488	421,475	47,013
EndinF Cash Position4	\$ 491,045	\$ 445,880	\$ 45,165	\$ 491,045	\$ 445,880	\$ 45,165



City of Lawrence - Municipal Water Works Utility

Notes to Financial Statements

As of June 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

20	Net Cash Position
	OPERATING FUND
22	Statement of Receipts, Disbursements, Net Cash Position As of June 30, 2021
23	For the Month Ended: June 30, 2021
24	For the YTD Period Ended: June 30, 2021
	BOND AND CAPITAL IMPROVEMENT FUNDS
26	607 - Sewer Bond & Interest Sinking
27	618 - Sewer Capital Improvement Fund
	RESTRICTED DEBT SERVICE FUNDS
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 June 30, 2021

	6/30/2021	6/30/2020	6/30/2019	6/30/2018	6/30/2017
Operating Fund					
606 - Sewer Operating Fund	\$ 961,576	\$ 1,059,099	\$ 1,003,439	\$ 1,553,049	\$ 1,509,263
Bond and Capital Improvement Funds					
607 - Sewer Bond and Interest Sinking	\$ 205,096	\$ 172,629	\$ 185,492	\$ 179,326	\$ 168,399
609 - Sewer Bond Proceeds	-	-	-	-	-
611 - Sewer '09 Bond Proceeds	-	-	-	-	-
616 - Sewer SRF Loan Fund	-	-	-	-	-
618 - Sewer Capital Improvement	2,503,803	3,148,308	3,441,035	3,271,665	2,014,019
Total Restricted Funds	\$ 2,708,898	\$ 3,320,937	\$ 3,626,527	\$ 3,450,990	\$ 2,182,418
Restricted Debt Service Reserve Funds					
608 - Sewer Debt Service Reserve	\$ 819,153	\$ 818,889	\$ 807,397	\$ 233,251	\$ 233,251
615 - Sewer Debt Service Reserve '09	-	-	-	253,830	253,830
Total Debt Service Reserve Funds	\$ 819,153	\$ 818,889	\$ 807,397	\$ 487,081	\$ 487,081
Total Sewer Utility Net Cash Position	\$ 4,489,627	\$ 5,198,924	\$ 5,437,364	\$ 5,491,120	\$ 4,178,762

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 June 30, 2021

	MONTH-TO-DATE			YEAR-TO-DATE		
	2021	2020	Change	2021	2020	Change
Operating Receipts						
Residential Flat Rate Sales	\$ 409,965	\$ 393,152	\$ 16,813	\$ 2,287,182	\$ 2,195,324	\$ 91,858
Commercial Metered Sales	239,953	204,796	35,157	1,257,162	1,253,489	3,673
Residential Metered Sales	85,006	85,753	(747)	441,460	414,092	27,369
Penalties	15,369	893	14,476	93,278	56,212	37,066
Miscellaneous Receipts	5,040	4,380	660	20,250	29,700	(9,450)
Total Operating Receipts	\$ 755,334	\$ 688,974	\$ 66,360	\$ 4,099,333	\$ 3,948,817	\$ 150,516
Operating Disbursements						
Salaries and Benefits	\$ 149,331	\$ 123,733	\$ 25,598	\$ 771,036	\$ 698,462	\$ 72,573
Treatment Expense	527,063	282,662	244,400	1,350,993	1,244,272	106,720
Professional and Contractual Services	8,534	26,445	(17,911)	115,411	176,086	(60,675)
Materials and Supplies	1,825	6,055	(4,230)	48,791	28,966	19,825
Transportation Expense	3,857	4,926	(1,069)	27,538	27,524	15
Insurance Expense	-	25,495	(25,495)	44,504	59,797	(15,293)
Rental of Equipment	1,640	977	663	5,370	4,140	1,229
Purchased Power	8,046	9,013	(967)	51,760	57,195	(5,435)
Contractual Payment to City ¹	-	-	-	-	-	-
Miscellaneous Expense	64,573	43,458	21,115	377,525	336,143	41,381
Total Operating Disbursements	\$ 764,867	\$ 522,764	\$ 242,103	\$ 2,792,927	\$ 2,632,586	\$ 160,341
Net Operating Receipts/(Disbursements)	\$ (9,534)	\$ 166,210	\$ (175,744)	\$ 1,306,406	\$ 1,316,231	\$ (9,825)
Non-Operating Receipts						
EDU Fee	\$ 9,050	\$ 15,000	\$ (5,950)	\$ 69,050	\$ 287,250	\$ (218,200)
Loan Payment from Water Utility	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total Non-Operating Receipts	\$ 9,050	\$ 15,000	\$ (5,950)	\$ 69,050	\$ 287,250	\$ (218,200)
Non-Operating Disbursements						
Transfers-Out	\$ 45,106	\$ 144,813	\$ (99,707)	\$ 1,412,586	\$ 1,548,879	\$ (136,292)
Loan Payment to Water Utility	-	-	-	-	-	-
Interest Expense	-	-	-	-	-	-
Principal Payment	-	-	-	-	-	-
Capital Leases	-	-	-	-	-	-
Accounts Payable	275	(242)	516	2,752	1,376	1,375
Other	-	-	-	-	-	-
Total Non-Operating Receipts/(Disbursements)	\$ 45,381	\$ 144,571	\$ (99,190)	\$ 1,415,338	\$ 1,550,255	\$ (134,917)
Change in Cash Position - Net Receipts	\$ (45,864)	\$ 36,639	\$ (82,503)	\$ (39,882)	\$ 53,226	\$ (93,108)
Beginning Cash Position	1,007,440	1,022,460	(15,020)	1,001,458	1,005,873	(4,415)
Ending Cash Position	\$ 961,576	\$ 1,059,099	\$ (97,523)	\$ 961,576	\$ 1,059,099	\$ (97,523)

City of Lawrence - Municipal Sewage Works Utility

606 - Operating Fund

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

	MONTH-TO-DATE				
	2021	2020	2019	2018	2017
Operating Receipts					
Residential Flat Rate Sales	\$ 409,965	\$ 393,152	\$ 318,216	\$ 327,802	\$ 368,047
Commercial Metered Sales	239,953	204,796	207,429	226,932	246,011
Residential Metered Sales	85,006	85,753	60,603	61,804	71,461
Penalties	15,369	893	19,185	19,011	26,477
Miscellaneous Receipts	5,040	4,380	1,790	4,600	3,350
Total Operating Receipts	\$ 755,334	\$ 688,974	\$ 607,223	\$ 640,149	\$ 715,346
Operating Disbursements					
Salaries and Benefits	\$ 149,331	\$ 123,733	\$ 120,365	\$ 123,218	\$ 111,455
Treatment Expense	527,063	282,662	223,203	165,352	147,811
Professional and Contractual Services	8,534	26,445	15,334	5,110	30,484
Materials and Supplies	1,825	6,055	2,113	33,343	8,261
Transportation Expense	3,857	4,926	4,812	3,934	3,739
Insurance Expense	-	25,495	-	3,293	12,124
Rental of Equipment	1,640	977	-	678	1,320
Purchased Power	8,046	9,013	9,789	6,479	10,657
Contractual Payment to City ¹	-	-	-	-	169,663
Miscellaneous Expense	64,573	43,458	43,514	61,063	47,475
Total Operating Disbursements	\$ 764,867	\$ 522,764	\$ 419,131	\$ 402,469	\$ 542,990
Net Operating Receipts/(Disbursements)	\$ (9,534)	\$ 166,210	\$ 188,092	\$ 237,679	\$ 172,357
Non-Operating Receipts					
EDU Fee	\$ 9,050	\$ 15,000	\$ 7,500	\$ 29,250	\$ 9,000
Loan Payment from Water Utility	-	-	-	-	-
Other	-	-	-	-	1,925
Total Non-Operating Receipts	\$ 9,050	\$ 15,000	\$ 7,500	\$ 29,250	\$ 10,925
Non-Operating Disbursements					
Transfers-Out	\$ 45,106	\$ 144,813	\$ 194,623	\$ 64,917	\$ 2,064,470
Loan Payment to Water Utility	-	-	-	-	-
Interest Expense	-	-	-	11	44
Principal Payment	-	-	-	-	-
Capital Leases	-	-	-	1,298	1,265
Accounts Payable	275	(242)	(202)	24	89
Other	-	-	-	-	-
Total Non-Operating Receipts/(Disbursements)	\$ 45,381	\$ 144,571	\$ 194,421	\$ 66,250	\$ 2,065,868
Change in Cash Position - Net Receipts	\$ (45,864)	\$ 36,639	\$ 1,171	\$ 200,679	\$ (1,882,586)
Beginning Cash Position	1,007,440	1,022,460	1,002,269	1,352,370	3,391,849
Ending Cash Position	\$ 961,576	\$ 1,059,099	\$ 1,003,439	\$ 1,553,049	\$ 1,509,263

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: June 30

	YEAR-TO-DATE				
	2021	2020	2019	2018	2017
Operating Receipts					
Residential Flat Rate Sales	\$ 2,287,182	\$ 2,195,324	\$ 2,188,536	\$ 2,184,550	\$ 2,199,279
Commercial Metered Sales	1,257,162	1,253,489	1,345,048	1,383,803	1,362,179
Residential Metered Sales	441,460	414,092	393,591	395,109	403,589
Penalties	93,278	56,212	115,920	115,406	129,361
Miscellaneous Receipts	20,250	29,700	11,350	28,200	17,490
Total Operating Receipts	\$ 4,099,333	\$ 3,948,817	\$ 4,054,444	\$ 4,107,068	\$ 4,111,898
Operating Disbursements					
Salaries and Benefits	\$ 771,036	\$ 698,462	\$ 661,007	\$ 693,535	\$ 641,438
Treatment Expense	1,350,993	1,244,272	1,164,151	1,244,356	990,046
Professional and Contractual Services	115,411	176,086	135,293	95,450	216,021
Materials and Supplies	48,791	28,966	23,332	104,779	56,112
Transportation Expense	27,538	27,524	28,565	21,725	20,260
Insurance Expense	44,504	59,797	34,591	40,749	57,254
Rental of Equipment	5,370	4,140	5,245	4,013	3,421
Purchased Power	51,760	57,195	65,362	60,121	56,633
Contractual Payment to City ¹	-	-	-	-	1,017,980
Miscellaneous Expense	377,525	336,143	289,657	348,228	266,718
Total Operating Disbursements	\$ 2,792,927	\$ 2,632,586	\$ 2,407,203	\$ 2,612,956	\$ 3,325,882
Net Operating Receipts/(Disbursements)	\$ 1,306,406	\$ 1,316,231	\$ 1,647,241	\$ 1,494,112	\$ 786,016
Non-Operating Receipts					
EDU Fee	\$ 69,050	\$ 287,250	\$ 33,750	\$ 115,500	\$ 69,750
Loan Payment from Water Utility	-	-	-	875,259	-
Other	-	-	198	2,375	1,925
Total Non-Operating Receipts	\$ 69,050	\$ 287,250	\$ 33,948	\$ 993,134	\$ 71,675
Non-Operating Disbursements					
Transfers-Out	\$ 1,412,586	\$ 1,548,879	\$ 1,702,738	\$ 3,389,502	\$ 2,386,819
Loan Payment to Water Utility	-	-	-	-	-
Interest Expense	-	-	-	132	(62,255)
Principal Payment	-	-	-	-	(105,000)
Capital Leases	-	-	-	9,030	7,548
Accounts Payable	2,752	1,376	(170)	(3,278)	727
Other	-	-	-	-	-
Total Non-Operating Receipts/(Disbursements)	\$ 1,415,338	\$ 1,550,255	\$ 1,702,568	\$ 3,395,385	\$ 2,227,839
Change in Cash Position - Net Receipts	\$ (39,882)	\$ 53,226	\$ (21,379)	\$ (908,139)	\$ (1,370,149)
Beginning Cash Position	1,001,458	1,005,873	1,024,818	2,461,188	2,879,412
Ending Cash Position	\$ 961,576	\$ 1,059,099	\$ 1,003,439	\$ 1,553,049	\$ 1,509,263



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 June 30, 2021

	MONTH-TO-DATE			YEAR-TO-DATE		
	2021	2020	Change	2021	2020	Change
Receipts						
Transfers In	\$ 45,106	\$ 44,813	\$ 293	\$ 272,586	\$ 268,879	\$ 3,708
Miscellaneous	1	-	1	21,446	-	21,446
Total Receipts	\$ 45,107	\$ 44,813	\$ 294	\$ 294,032	\$ 268,879	\$ 25,153
Disbursements						
Principal	\$ -	\$ 14,500	\$ (14,500)	\$ -	\$ 87,000	\$ (87,000)
Interest	88,086	1,400	86,686	88,086	8,400	79,686
Other	-	-	-	850	850	-
Total Disbursements	\$ 88,086	\$ 15,900	\$ 72,186	\$ 88,936	\$ 96,250	\$ (7,314)
Change in Cash Position	\$ (42,980)	\$ 28,913	\$ (71,893)	\$ 205,096	\$ 172,629	\$ 32,467
Beginning Cash Position	248,075	143,716	104,360	-	-	-
Ending Cash Position	\$ 205,096	\$ 172,629	\$ 32,467	\$ 205,096	\$ 172,629	\$ 32,467

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

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

	MONTH-TO-DATE			YEAR-TO-DATE		
	2021	2020	Change	2021	2020	Change
Receipts						
Transfers In	\$ -	\$ 100,000	\$ (100,000)	\$ 1,140,000	\$ 1,280,000	\$ (140,000)
Miscellaneous	-	871	(871)	36,513	19,335	17,178
Total Receipts	\$ -	\$ 100,871	\$ (100,871)	\$ 1,176,513	\$ 1,299,335	\$ (122,822)
Disbursements						
Professional and Contractual Services	\$ 14,138	\$ 80,133	\$ (65,995)	\$ 481,920	\$ 595,423	\$ (113,502)
Materials and Supplies	-	16,800	(16,800)	27,279	33,720	(6,441)
Payment to City	339,327	169,663		1,017,980	1,017,980	
Other	36,326	24,603	11,723	50,295	124,840	(74,545)
Total Disbursements	\$ 389,790	\$ 291,199	\$ (71,072)	\$ 1,577,474	\$ 1,771,963	\$ (194,489)
Change in Cash Position	\$ (389,790)	\$ (190,328)	\$ (199,462)	\$ (400,961)	\$ (472,627)	\$ 71,667
Beginning Cash Position	2,893,592	3,338,635	(445,043)	2,904,763	3,620,935	(716,172)
Ending Cash Position	\$ 2,503,803	\$ 3,148,308	\$ (644,505)	\$ 2,503,803	\$ 3,148,308	\$ (644,505)



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 June 30, 2021

	MONTH-TO-DATE			YEAR-TO-DATE		
	2021	2020	Change	2021	2020	Change
Receipts						
Transfers In	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Miscellaneous	7	87	(80)	82	3,653	(3,571)
Total Receipts	\$ 7	\$ 87	\$ (80)	\$ 82	\$ 3,653	\$ (3,571)
Disbursements						
Principal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interest	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total Disbursements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Change in Cash Position	\$ 7	\$ 87	\$ (80)	\$ 82	\$ 3,653	\$ (3,571)
Beginning Cash Position	819,146	818,802	344	819,071	815,235	3,836
Ending Cash Position²	\$ 819,153	\$ 818,889	\$ 265	\$ 819,153	\$ 818,889	\$ 265

City of Lawrence - Municipal Sewage Works Utility

Notes to Financial Statements

As of June 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.