

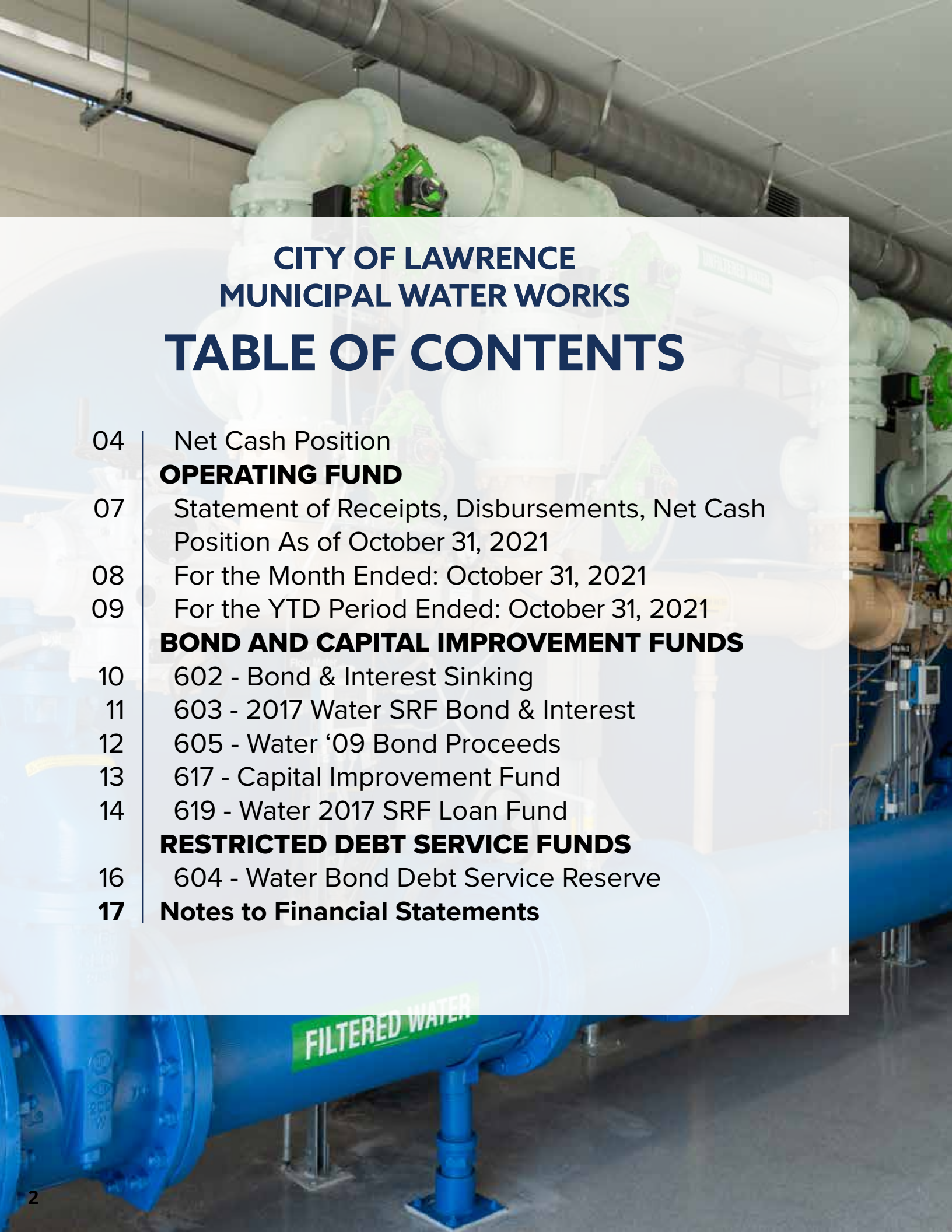
2021 LAWRENCE UTILITIES

MONTHLY FINANCIAL REPORT

OCTOBER



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 October 31, 2021

	10/31/2021	10/31/2020	10/31/2019	10/31/2018	10/31/2017
Operating Fund					
601 - Water Operating Fund	\$ 1,007,496	\$ 1,001,883	\$ 1,014,737	\$ 1,086,626	\$ 1,360,625
Bond and Capital Improvement Funds					
602 - Bond and Interest Sinking	\$ 842,882	\$ 708,857	\$ 696,140	\$ 684,667	\$ 731,601
603 - 2017 Water SRF Bond and Interest	511,138	507,632	501,420	208,233	60,455
605 - Water Utility Bond Proceeds ¹	4,977,203	11,653,308	10,182	10,182	-
610 - Water '09 Bond Proceeds	-	-	-	-	-
617 - Capital Improvement Fund	5,093,352	4,300,925	3,795,816	3,244,697	525,000
619 - Water 2017 SRF Loan Fund	38	620,525	1,463,445	3,592,507	-
Total Restricted Funds	\$ 11,424,612	\$ 17,791,248	\$ 6,467,003	\$ 7,740,287	\$ 1,317,056
Restricted Debt Service Reserve Funds					
604 - Water Bond Debt Service Reserve	\$ 506,067	\$ 460,974	\$ 412,887	\$ 359,885	\$ 1,280,966
614 - Water Debt Service Reserve '09 ²	-	-	-	-	-
Total Debt Service Reserve Funds	\$ 506,067	\$ 460,974	\$ 412,887	\$ 359,885	\$ 1,280,966
Total Water Utility Cash Position	\$ 12,938,175	\$ 19,254,105	\$ 7,894,628	\$ 9,186,799	\$ 3,958,648





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 October 31, 2021

	MONTH-TO-DATE			YEAR-TO-DATE		
	2021	2020	Change	2021	2020	Change
Operating Receipts						
Residential Metered Sales	\$ 617,975	\$ 710,196	\$ (92,221)	\$ 6,310,005	\$ 6,324,493	\$ (14,488)
Commercial Metered Sales	279,938	271,457	8,481	2,377,146	2,355,918	21,228
Private Fire Protection	42,193	48,140	(5,947)	469,122	454,601	14,521
Hydrant Fees	20,475	25,779	(5,305)	265,732	256,113	9,619
Penalties	17,217	8,394	8,823	167,688	72,395	95,292
New Meters	1,064	14,390	(13,326)	36,106	61,451	(25,345)
Miscellaneous	13,245	1,866	11,379	30,133	19,685	10,448
Total Operating Receipts	\$ 992,106	\$ 1,080,223	\$ (88,117)	\$ 9,655,932	\$ 9,544,656	\$ 111,275
Operating Disbursements						
Salaries and Benefits	\$ 137,499	\$ 126,367	\$ 11,132	\$ 1,454,885	\$ 1,383,996	\$ 70,889
Professional and Contractual Services	28,129	36,754	(8,625)	246,183	358,700	(112,517)
Materials and Supplies	34,231	33,199	1,032	230,311	193,333	36,978
Transportation Expense	4,085	5,262	(1,178)	51,618	48,943	2,675
Insurance Expense	-	-	-	92,827	82,049	10,778
Chemicals	8,037	3,366	4,672	69,550	58,207	11,343
Rental of Equipment	89	722	(634)	10,813	7,029	3,784
Purchased Power	28,567	21,567	6,999	277,802	246,233	31,569
Miscellaneous Expense	63,701	85,633	(21,932)	802,095	819,764	(17,669)
Contractual Payment to City ³	-	-	-	-	-	-
Total Operating Disbursements	\$ 304,336	\$ 312,871	\$ (8,534)	\$ 3,236,083	\$ 3,198,253	\$ 37,829
Net Operating Receipts/(Disbursements)	\$ 687,769	\$ 767,352	\$ (79,583)	\$ 6,419,849	\$ 6,346,403	\$ 73,446
Net Operating Margin	69.3%	71.0%	-1.7%	66.5%	66.5%	0.0%
Non-Operating Receipts						
EDU Fees	\$ 3,000	\$ 27,550	\$ (24,550)	\$ 84,190	\$ 360,425	\$ (276,235)
Other Receipts	9,705	23,272	(13,567)	103,186	141,811	(38,625)
Total Non-Operating Receipts	\$ 12,705	\$ 50,822	\$ (38,117)	\$ 187,376	\$ 502,236	\$ (314,860)
Non-Operating Disbursements						
Transfers to Water Bond and Interest Fund	\$ 158,538	\$ 127,593	\$ 30,944	\$ 1,585,379	\$ 1,275,934	\$ 309,445
Transfers to Water Debt Service Reserve Fund	3,751	3,751	-	37,515	37,515	-
Loan Payment to Sewer Utility	-	-	-	-	-	-
Principal Payment	-	-	-	-	-	-
Interest Expense	-	-	-	-	-	-
Capital Leases	-	-	-	-	-	-
Other	(14,649)	17,390	(32,039)	(30,483)	19,131	(49,614)
Other Transfers-Out	-	-	-	-	-	-
Transfers to Water Capital Improvement Fund	544,000	670,000	(126,000)	5,012,000	5,520,000	(508,000)
Total Non-Operating Disbursements	\$ 691,640	\$ 818,734	\$ (127,094)	\$ 6,604,411	\$ 6,852,581	\$ (248,169)
Change in Cash Position - Net Receipts	\$ 8,834	\$ (560)	\$ 9,394	\$ 2,814	\$ (3,942)	\$ 6,755
Beginning Cash Position	998,662	1,002,443	(3,781)	1,004,682	1,005,825	(1,143)
Ending Cash Position	\$ 1,007,496	\$ 1,001,883	\$ 5,613	\$ 1,007,496	\$ 1,001,883	\$ 5,613

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: October 31

	MONTH-TO-DATE				
	2021	2020	2019	2018	2017
Operating Receipts					
Residential Metered Sales	\$ 617,975	\$ 710,196	\$ 676,055	\$ 612,032	\$ 640,451
Commercial Metered Sales	279,938	271,457	277,445	284,927	282,401
Private Fire Protection	42,193	48,140	44,601	42,873	45,324
Hydrant Fees	20,475	25,779	21,060	25,767	24,340
Penalties	17,217	8,394	19,842	18,460	21,176
New Meters	1,064	14,390	4,115	3,538	6,442
Miscellaneous	13,245	1,866	1,739	1,688	84,200
Total Operating Receipts	\$ 992,106	\$ 1,080,223	\$ 1,044,857	\$ 989,284	\$ 1,104,333
Operating Disbursements					
Salaries and Benefits	\$ 137,499	\$ 126,367	\$ 129,748	\$ 116,652	\$ 142,863
Professional and Contractual Services	28,129	36,754	36,435	40,790	10,769
Materials and Supplies	34,231	33,199	20,816	20,058	15,143
Transportation Expense	4,085	5,262	341	5,263	460
Insurance Expense	-	-	250	-	205
Chemicals	8,037	3,366	7,439	3,752	5,069
Rental of Equipment	89	722	831	1,356	-
Purchased Power	28,567	21,567	22,583	29,928	27,148
Miscellaneous Expense	63,701	85,633	65,782	52,349	48,632
Contractual Payment to City ³	-	-	-	-	-
Total Operating Disbursements	\$ 304,336	\$ 312,871	\$ 284,225	\$ 270,147	\$ 250,291
Net Operating Receipts/(Disbursements)	\$ 687,769	\$ 767,352	\$ 760,632	\$ 719,137	\$ 854,042
Net Operating Margin	69.3%	71.0%	72.8%	72.7%	77.3%
Non-Operating Receipts					
EDU Fees	\$ 3,000	\$ 27,550	\$ 15,150	\$ 10,500	\$ 19,110
Other Receipts	9,705	23,272	14,351	12,369	14,589
Total Non-Operating Receipts	\$ 12,705	\$ 50,822	\$ 29,501	\$ 22,869	\$ 33,699
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	-	-	-	-	125,000
Principal Payment	-	-	-	-	-
Interest Expense	-	-	-	4	32
Capital Leases	-	-	-	499	1,277
Other	(14,649)	17,390	(1,663)	(11,934)	(31,181)
Other Transfers-Out	-	-	-	-	-
Transfers to Water Capital Improvement Fund	544,000	670,000	670,000	600,000	525,000
Total Non-Operating Disbursements	\$ 691,640	\$ 818,734	\$ 799,515	\$ 690,162	\$ 746,806
Change in Cash Position - Net Receipts	\$ 8,834	\$ (560)	\$ (9,382)	\$ 51,844	\$ 140,935
Beginning Cash Position	998,662	1,002,443	1,024,120	1,034,783	1,219,690
Ending Cash Position	\$ 1,007,496	\$ 1,001,883	\$ 1,014,737	\$ 1,086,626	\$ 1,360,625

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: October 31

	YEAR-TO-DATE				
	2021	2020	2019	2018	2017
Operating Receipts					
Residential Metered Sales	\$ 6,310,005	\$ 6,324,493	\$ 5,552,672	\$ 5,316,380	\$ 4,082,342
Commercial Metered Sales	2,377,146	2,355,918	2,259,737	2,208,515	1,672,969
Private Fire Protection	469,122	454,601	405,058	360,402	274,910
Hydrant Fees	265,732	256,113	222,125	210,641	151,225
Penalties	167,688	72,395	186,732	197,767	164,284
New Meters	36,106	61,451	34,271	57,901	46,033
Miscellaneous	30,133	19,685	24,724	74,009	104,248
Total Operating Receipts	\$ 9,655,932	\$ 9,544,656	\$ 8,685,319	\$ 8,425,614	\$ 6,496,011
Operating Disbursements					
Salaries and Benefits	\$ 1,454,885	\$ 1,383,996	\$ 1,361,514	\$ 1,306,518	\$ 1,315,128
Professional and Contractual Services	246,183	358,700	392,063	398,646	289,273
Materials and Supplies	230,311	193,333	284,118	412,794	279,596
Transportation Expense	51,618	48,943	45,242	68,659	46,013
Insurance Expense	92,827	82,049	75,232	72,515	86,160
Chemicals	69,550	58,207	74,334	75,248	56,558
Rental of Equipment	10,813	7,029	8,997	7,525	5,401
Purchased Power	277,802	246,233	266,831	315,078	254,874
Miscellaneous Expense	802,095	819,764	691,256	765,913	557,846
Contractual Payment to City ³	-	-	-	-	578,653
Total Operating Disbursements	\$ 3,236,083	\$ 3,198,253	\$ 3,199,587	\$ 3,422,894	\$ 3,469,501
Net Operating Receipts/(Disbursements)	\$ 6,419,849	\$ 6,346,403	\$ 5,485,731	\$ 5,002,720	\$ 3,026,510
Net Operating Margin	66.5%	66.5%	63.2%	59.4%	46.6%
Non-Operating Receipts					
EDU Fees	\$ 84,190	\$ 360,425	\$ 88,450	\$ 189,290	\$ 139,710
Other Receipts	103,186	141,811	102,939	156,276	119,650
Total Non-Operating Receipts	\$ 187,376	\$ 502,236	\$ 191,389	\$ 345,566	\$ 259,360
Non-Operating Disbursements					
Transfers to Water Bond and Interest Fund	\$ 1,585,379	\$ 1,275,934	\$ 1,274,268	\$ 978,418	\$ 1,271,854
Transfers to Water Debt Service Reserve Fund	37,515	37,515	37,515	37,515	35,384
Loan Payment to Sewer Utility	-	-	-	875,259	125,000
Principal Payment	-	-	-	-	-
Interest Expense	-	-	-	36,503	40,286
Capital Leases	-	-	-	92,653	91,287
Other	(30,483)	19,131	831	(18,138)	(56,607)
Other Transfers-Out	-	-	-	-	-
Transfers to Water Capital Improvement Fund	5,012,000	5,520,000	4,385,000	3,364,741	525,000
Total Non-Operating Disbursements	\$ 6,604,411	\$ 6,852,581	\$ 5,697,614	\$ 5,366,951	\$ 2,032,204
Change in Cash Position - Net Receipts	\$ 2,814	\$ (3,942)	\$ (20,493)	\$ (18,664)	\$ 1,253,666
Beginning Cash Position	1,004,682	1,005,825	1,035,230	1,105,291	106,959
Ending Cash Position	\$ 1,007,496	\$ 1,001,883	\$ 1,014,737	\$ 1,086,626	\$ 1,360,625



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 October 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	\$ 1,152,079	\$ 842,518	\$ 309,562
Miscellaneous	-	-	-	-	-	-
Total Receipts	\$ 115,208	\$ 84,252	\$ 30,956	\$ 1,152,079	\$ 842,518	\$ 309,562
Disbursements						
Principal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interest	-	-	-	304,498	131,661	172,837
Other	-	-	-	4,700	2,000	2,700
Total Disbursements	\$ -	\$ -	\$ -	\$ 309,198	\$ 133,661	\$ 175,537
Change in Cash Position	\$ 115,208	\$ 84,252	\$ 30,956	\$ 842,882	\$ 708,857	\$ 134,025
Beginning Cash Position	727,674	624,605	103,068	-	-	-
Ending Cash Position	\$ 842,882	\$ 708,857	\$ 134,025	\$ 842,882	\$ 708,857	\$ 134,025



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

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

	MONTH-TO-DATE			YEAR-TO-DATE		
	2021	2020	Change	2021	2020	Change
Receipts						
Transfers In	\$ 43,330	\$ 43,342	\$ (12)	\$ 433,300	\$ 433,417	\$ (117)
Miscellaneous	4	5	(1)	40	1,427	(1,386)
Total Receipts	\$ 43,334	\$ 43,347	\$ (13)	\$ 433,340	\$ 434,844	\$ (1,503)
Disbursements						
Principal	\$ -	\$ -	\$ -	\$ 357,000	\$ 350,000	\$ 7,000
Interest	-	-	-	159,530	166,600	(7,070)
Other	-	-	-	-	-	-
Total Disbursements	\$ -	\$ -	\$ -	\$ 516,530	\$ 516,600	\$ (70)
Change in Cash Position	\$ 43,334	\$ 43,347	\$ (13)	\$ (83,190)	\$ (81,756)	\$ (1,433)
Beginning Cash Position	467,805	464,286	3,519	594,328	589,389	4,939
Ending Cash Position	\$ 511,138	\$ 507,632	\$ 3,506	\$ 511,138	\$ 507,632	\$ 3,506



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

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

	MONTH-TO-DATE			YEAR-TO-DATE		
	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	\$ 557,295	\$ 321,573	\$ 235,722	\$ 5,357,736	\$ 757,747	\$ 4,599,989
Other	-	-	-	-	-	-
Total Disbursements	\$ 557,295	\$ 321,573	\$ 235,722	\$ 5,357,736	\$ 757,747	\$ 4,599,989
Change in Cash Position	\$ (557,295)	\$ (321,573)	\$ (235,722)	\$ (5,357,736)	\$ 11,643,126	\$ (17,000,862)
Beginning Cash Position	5,534,498	11,974,881	(6,440,384)	10,334,939	10,182	10,324,756
Ending Cash Position	\$ 4,977,203	\$ 11,653,308	\$ (6,676,105)	\$ 4,977,203	\$ 11,653,308	\$ (6,676,105)



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

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

	MONTH-TO-DATE			YEAR-TO-DATE		
	2021	2020	Change	2021	2020	Change
Receipts						
Transfers In	\$ 544,000	\$ 670,000	\$ (126,000)	\$ 5,012,000	\$ 5,520,000	\$ (508,000)
Miscellaneous	-	-	-	45,581	10,436	35,146
Total Receipts	\$ 544,000	\$ 670,000	\$ (126,000)	\$ 5,057,581	\$ 5,530,436	\$ (472,854)
Disbursements						
Professional and Contractual Services	\$ 1,098,044	\$ 148,649	\$ 949,395	\$ 3,231,084	\$ 3,521,050	\$ (289,966)
Payment In Lieu of Taxes ³	89,375	89,375	-	893,750	893,750	-
Other	-	-	-	123,922	404,730	(280,809)
Total Disbursements	\$ 1,187,419	\$ 238,024	\$ 949,395	\$ 4,248,756	\$ 4,819,530	\$ (570,774)
Change in Cash Position	\$ (643,419)	\$ 431,976	\$ (1,075,395)	\$ 808,825	\$ 710,906	\$ 97,920
Beginning Cash Position	5,736,771	3,868,949	1,867,822	4,284,526	3,590,020	694,507
Ending Cash Position	\$ 5,093,352	\$ 4,300,925	\$ 792,426	\$ 5,093,352	\$ 4,300,925	\$ 792,426



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

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

	MONTH-TO-DATE			YEAR-TO-DATE		
	2021	2020	Change	2021	2020	Change
Receipts						
2017 SRF Bond Proceeds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Miscellaneous	-	7	(7)	-	4,745	(4,745)
Total Receipts	\$ -	\$ 7	\$ (7)	\$ -	\$ 4,745	\$ (4,745)
Disbursements						
Engineering	\$ -	\$ -	\$ -	\$ -	\$ 11,857	\$ (11,857)
Accounting	-	-	-	-	-	-
Legal	-	-	-	-	-	-
Other	-	-	-	-	444,608	(444,608)
Total Disbursements	\$ -	\$ -	\$ -	\$ -	\$ 456,465	\$ (456,465)
Change in Cash Position	\$ -	\$ 7	\$ (7)	\$ -	\$ (451,720)	\$ 451,720
Beginning Cash Position	38	620,518	(620,480)	38	1,072,245	(1,072,207)
Ending Cash Position	\$ 38	\$ 620,525	\$ (620,487)	\$ 38	\$ 620,525	\$ (620,487)





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 October 31, 2021

	MONTH-TO-DATE			YEAR-TO-DATE		
	2021	2020	Change	2021	2020	Change
Receipts						
Transfers-In	\$ 3,751	\$ 3,751	\$ -	\$ 37,515	\$ 37,515	\$ -
Miscellaneous	4	5	(1)	64	1,984	(1,920)
Total Receipts	\$ 3,756	\$ 3,757	\$ (1)	\$ 37,579	\$ 39,499	\$ (1,920)
Disbursements						
Principal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interest	-	-	-	-	-	-
Bank Service Charges	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total Disbursements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Change in Cash Position	\$ 3,756	\$ 3,757	\$ (1)	\$ 37,579	\$ 39,499	\$ (1,920)
Beginning Cash Position	502,312	457,217	45,094	468,488	421,475	47,013
EndinF Cash Position4	\$ 506,067	\$ 460,974	\$ 45,093	\$ 506,067	\$ 460,974	\$ 45,093



City of Lawrence - Municipal Water Works Utility

Notes to Financial Statements

As of October 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 October 31, 2021

	10/31/2021	10/31/2020	10/31/2019	10/31/2018	10/31/2017
Operating Fund					
606 - Sewer Operating Fund	\$ 1,061,415	\$ 1,002,465	\$ 1,004,622	\$ 2,256,933	\$ 1,755,785
Bond and Capital Improvement Funds					
607 - Sewer Bond and Interest Sinking	\$ 385,524	\$ 204,739	\$ 380,384	\$ 375,393	\$ 362,554
609 - Sewer Bond Proceeds	-	-	-	-	-
611 - Sewer '09 Bond Proceeds	-	-	-	-	-
616 - Sewer SRF Loan Fund	-	-	-	-	-
618 - Sewer Capital Improvement	2,264,211	3,074,040	3,754,783	2,461,978	1,967,545
Total Restricted Funds	\$ 2,649,735	\$ 3,278,780	\$ 4,135,167	\$ 2,837,372	\$ 2,330,099
Restricted Debt Service Reserve Funds					
608 - Sewer Debt Service Reserve	\$ 819,180	\$ 819,051	\$ 813,055	\$ 795,532	\$ 233,251
615 - Sewer Debt Service Reserve '09	-	-	-	-	253,830
Total Debt Service Reserve Funds	\$ 819,180	\$ 819,051	\$ 813,055	\$ 795,532	\$ 487,081
Total Sewer Utility Net Cash Position	\$ 4,530,331	\$ 5,100,295	\$ 5,952,844	\$ 5,889,836	\$ 4,572,965

See page 30 for Notes to Financial Statements



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 October 31, 2021

	MONTH-TO-DATE			YEAR-TO-DATE		
	2021	2020	Change	2021	2020	Change
Operating Receipts						
Residential Flat Rate Sales	\$ 338,279	\$ 370,371	\$ (32,092)	\$ 3,771,550	\$ 3,679,259	\$ 92,291
Commercial Metered Sales	241,860	249,025	(7,165)	2,189,703	2,217,238	(27,536)
Residential Metered Sales	42,796	53,814	(11,018)	667,470	667,980	(510)
Penalties	14,002	12,551	1,451	148,529	76,702	71,827
Miscellaneous Receipts	2,440	7,575	(5,135)	40,970	46,585	(5,615)
Total Operating Receipts	\$ 639,378	\$ 693,336	\$ (53,958)	\$ 6,818,223	\$ 6,687,765	\$ 130,458
Operating Disbursements						
Salaries and Benefits	\$ 113,017	\$ 111,907	\$ 1,110	\$ 1,245,253	\$ 1,148,979	\$ 96,274
Treatment Expense	298,793	175,221	123,572	2,345,979	2,041,997	303,983
Professional and Contractual Services	19,539	13,534	6,005	177,578	236,688	(59,110)
Materials and Supplies	7,356	5,804	1,553	66,490	46,650	19,840
Transportation Expense	4,218	2,105	2,113	46,096	43,771	2,325
Insurance Expense	-	-	-	92,827	82,049	10,778
Rental of Equipment	28,264	722	27,541	35,868	7,029	28,839
Purchased Power	8,471	6,013	2,458	85,950	85,551	398
Contractual Payment to City ¹	-	-	-	-	-	-
Miscellaneous Expense	53,208	67,357	(14,150)	617,409	548,791	68,618
Total Operating Disbursements	\$ 532,864	\$ 382,663	\$ 150,202	\$ 4,713,449	\$ 4,241,505	\$ 471,944
Net Operating Receipts/(Disbursements)	\$ 106,514	\$ 310,673	\$ (204,160)	\$ 2,104,773	\$ 2,446,260	\$ (341,487)
Non-Operating Receipts						
EDU Fee	\$ 1,500	\$ 24,080	\$ (22,580)	\$ 81,350	\$ 342,830	\$ (261,480)
Loan Payment from Water Utility	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total Non-Operating Receipts	\$ 1,500	\$ 24,080	\$ (22,580)	\$ 81,350	\$ 342,830	\$ (261,480)
Non-Operating Disbursements						
Transfers-Out	\$ 45,106	\$ 304,813	\$ (259,707)	\$ 2,122,011	\$ 2,792,131	\$ (670,120)
Loan Payment to Water Utility	-	-	-	-	-	-
Interest Expense	-	-	-	-	-	-
Principal Payment	-	-	-	-	-	-
Capital Leases	-	-	-	-	-	-
Accounts Payable	325	(1,293)	1,618	4,155	367	3,788
Other	-	-	-	-	-	-
Total Non-Operating Receipts/(Disbursements)	\$ 45,431	\$ 303,520	\$ (258,089)	\$ 2,126,166	\$ 2,792,498	\$ (666,332)
Change in Cash Position - Net Receipts	\$ 62,583	\$ 31,233	\$ 31,350	\$ 59,957	\$ (3,408)	\$ 63,366
Beginning Cash Position	998,832	971,232	27,601	1,001,458	1,005,873	(4,415)
Ending Cash Position	\$ 1,061,415	\$ 1,002,465	\$ 58,951	\$ 1,061,415	\$ 1,002,465	\$ 58,951

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

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

	MONTH-TO-DATE				
	2021	2020	2019	2018	2017
Operating Receipts					
Residential Flat Rate Sales	\$ 338,279	\$ 370,371	\$ 397,389	\$ 410,657	\$ 395,750
Commercial Metered Sales	241,860	249,025	277,469	311,170	294,574
Residential Metered Sales	42,796	53,814	45,521	46,151	45,578
Penalties	14,002	12,551	17,792	20,524	17,530
Miscellaneous Receipts	2,440	7,575	3,360	3,560	4,680
Total Operating Receipts	\$ 639,378	\$ 693,336	\$ 741,532	\$ 792,063	\$ 758,113
Operating Disbursements					
Salaries and Benefits	\$ 113,017	\$ 111,907	\$ 101,290	\$ 103,690	\$ 112,766
Treatment Expense	298,793	175,221	151,950	103,930	173,738
Professional and Contractual Services	19,539	13,534	14,809	7,129	46,092
Materials and Supplies	7,356	5,804	4,285	1,136	12,924
Transportation Expense	4,218	2,105	60	3,636	365
Insurance Expense	-	-	250	-	205
Rental of Equipment	28,264	722	831	1,356	-
Purchased Power	8,471	6,013	5,770	8,014	5,927
Contractual Payment to City ¹	-	-	-	-	169,663
Miscellaneous Expense	53,208	67,357	55,770	47,626	52,550
Total Operating Disbursements	\$ 532,864	\$ 382,663	\$ 335,014	\$ 276,516	\$ 574,230
Net Operating Receipts/(Disbursements)	\$ 106,514	\$ 310,673	\$ 406,518	\$ 515,547	\$ 183,883
Non-Operating Receipts					
EDU Fee	\$ 1,500	\$ 24,080	\$ 10,500	\$ 10,500	\$ 18,750
Loan Payment from Water Utility	-	-	-	-	125,000
Other	-	-	-	-	90
Total Non-Operating Receipts	\$ 1,500	\$ 24,080	\$ 10,500	\$ 10,500	\$ 143,840
Non-Operating Disbursements					
Transfers-Out	\$ 45,106	\$ 304,813	\$ 419,623	\$ 64,917	\$ 64,470
Loan Payment to Water Utility	-	-	-	-	-
Interest Expense	-	-	-	4	32
Principal Payment	-	-	-	-	-
Capital Leases	-	-	-	499	1,277
Accounts Payable	325	(1,293)	1,847	155	(54)
Other	-	-	-	-	-
Total Non-Operating Receipts/(Disbursements)	\$ 45,431	\$ 303,520	\$ 421,470	\$ 65,575	\$ 65,725
Change in Cash Position - Net Receipts	\$ 62,583	\$ 31,233	\$ (4,452)	\$ 460,471	\$ 261,998
Beginning Cash Position	998,832	971,232	1,009,075	1,796,461	1,493,787
Ending Cash Position	\$ 1,061,415	\$ 1,002,465	\$ 1,004,622	\$ 2,256,933	\$ 1,755,785

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: October 31

	YEAR-TO-DATE				
	2021	2020	2019	2018	2017
Operating Receipts					
Residential Flat Rate Sales	\$ 3,771,550	\$ 3,679,259	\$ 3,707,256	\$ 3,680,009	\$ 3,644,001
Commercial Metered Sales	2,189,703	2,217,238	2,365,307	2,460,294	2,351,319
Residential Metered Sales	667,470	667,980	591,473	626,007	601,705
Penalties	148,529	76,702	185,100	191,817	205,839
Miscellaneous Receipts	40,970	46,585	26,710	43,300	34,940
Total Operating Receipts	\$ 6,818,223	\$ 6,687,765	\$ 6,875,847	\$ 7,001,427	\$ 6,837,804
Operating Disbursements					
Salaries and Benefits	\$ 1,245,253	\$ 1,148,979	\$ 1,072,965	\$ 1,131,393	\$ 1,052,427
Treatment Expense	2,345,979	2,041,997	1,990,548	1,756,597	1,655,757
Professional and Contractual Services	177,578	236,688	199,289	144,982	308,753
Materials and Supplies	66,490	46,650	55,885	163,679	102,104
Transportation Expense	46,096	43,771	43,363	45,995	32,690
Insurance Expense	92,827	82,049	75,232	72,515	86,160
Rental of Equipment	35,868	7,029	8,959	6,725	5,401
Purchased Power	85,950	85,551	97,711	89,991	86,924
Contractual Payment to City ¹	-	-	-	-	1,696,633
Miscellaneous Expense	617,409	548,791	507,734	538,477	504,384
Total Operating Disbursements	\$ 4,713,449	\$ 4,241,505	\$ 4,051,687	\$ 3,950,352	\$ 5,531,232
Net Operating Receipts/(Disbursements)	\$ 2,104,773	\$ 2,446,260	\$ 2,824,160	\$ 3,051,075	\$ 1,306,572
Non-Operating Receipts					
EDU Fee	\$ 81,350	\$ 342,830	\$ 80,300	\$ 183,000	\$ 134,250
Loan Payment from Water Utility	-	-	-	875,259	125,000
Other	-	-	198	5,968	2,015
Total Non-Operating Receipts	\$ 81,350	\$ 342,830	\$ 80,498	\$ 1,064,227	\$ 261,265
Non-Operating Disbursements					
Transfers-Out	\$ 2,122,011	\$ 2,792,131	\$ 2,926,230	\$ 3,649,169	\$ 2,644,698
Loan Payment to Water Utility	-	-	-	-	-
Interest Expense	-	-	-	4,747	(53,006)
Principal Payment	-	-	-	-	(105,000)
Capital Leases	-	-	-	207,900	205,511
Accounts Payable	4,155	367	(1,376)	(1,193)	(741)
Other	-	-	-	458,933	-
Total Non-Operating Receipts/(Disbursements)	\$ 2,126,166	\$ 2,792,498	\$ 2,924,854	\$ 4,319,557	\$ 2,691,463
Change in Cash Position - Net Receipts	\$ 59,957	\$ (3,408)	\$ (20,196)	\$ (204,255)	\$ (1,123,627)
Beginning Cash Position	1,001,458	1,005,873	1,024,818	2,461,188	2,879,412
Ending Cash Position	\$ 1,061,415	\$ 1,002,465	\$ 1,004,622	\$ 2,256,933	\$ 1,755,785



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 October 31, 2021

	MONTH-TO-DATE			YEAR-TO-DATE		
	2021	2020	Change	2021	2020	Change
Receipts						
Transfers In	\$ 45,106	\$ 44,813	\$ 293	\$ 453,011	\$ 448,131	\$ 4,880
Miscellaneous	1	-	1	21,449	-	21,449
Total Receipts	\$ 45,107	\$ 44,813	\$ 294	\$ 474,461	\$ 448,131	\$ 26,330
Disbursements						
Principal	\$ -	\$ 14,500	\$ (14,500)	\$ -	\$ 145,000	\$ (145,000)
Interest	-	1,400	(1,400)	88,086	97,542	(9,455)
Other	-	-	-	850	850	-
Total Disbursements	\$ -	\$ 15,900	\$ (15,900)	\$ 88,936	\$ 243,392	\$ (154,455)
Change in Cash Position	\$ 45,107	\$ 28,913	\$ 16,194	\$ 385,524	\$ 204,739	\$ 180,785
Beginning Cash Position	340,417	175,826	164,591	-	-	-
Ending Cash Position	\$ 385,524	\$ 204,739	\$ 180,785	\$ 385,524	\$ 204,739	\$ 180,785

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

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

	MONTH-TO-DATE			YEAR-TO-DATE		
	2021	2020	Change	2021	2020	Change
Receipts						
Transfers In	\$ -	\$ 260,000	\$ (260,000)	\$ 1,669,000	\$ 2,344,000	\$ (675,000)
Miscellaneous	-	-	-	36,513	20,236	16,278
Total Receipts	\$ -	\$ 260,000	\$ (260,000)	\$ 1,705,513	\$ 2,364,236	\$ (658,722)
Disbursements						
Professional and Contractual Services	\$ 37,887	\$ 429,892	\$ (392,005)	\$ 545,264	\$ 1,055,038	\$ (509,773)
Materials and Supplies	929	-	929	53,874	33,720	20,153
Payment to City	169,663	169,663	-	1,696,633	1,696,633	-
Other	-	-	-	50,295	125,740	(75,445)
Total Disbursements	\$ 208,479	\$ 599,555	\$ (391,076)	\$ 2,346,065	\$ 2,911,131	\$ (565,065)
Change in Cash Position	\$ (208,479)	\$ (339,555)	\$ 131,076	\$ (640,552)	\$ (546,895)	\$ (93,657)
Beginning Cash Position	2,472,690	3,413,596	(940,905)	2,904,763	3,620,935	(716,172)
Ending Cash Position	\$ 2,264,211	\$ 3,074,040	\$ (809,829)	\$ 2,264,211	\$ 3,074,040	\$ (809,829)



CITY OF LAWRENCE MUNICIPAL SEWAGE WORKS

RESTRICTED DEBT SERVICE FUNDS

**LAWRENCE
UTILITIES**

CITYOFLAWRENCE.ORG/FINANCIAL

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

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

	MONTH-TO-DATE			YEAR-TO-DATE		
	2021	2020	Change	2021	2020	Change
Receipts						
Transfers In	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Miscellaneous	7	9	(3)	109	3,815	(3,706)
Total Receipts	\$ 7	\$ 9	\$ (3)	\$ 109	\$ 3,815	\$ (3,706)
Disbursements						
Principal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interest	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total Disbursements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Change in Cash Position	\$ 7	\$ 9	\$ (3)	\$ 109	\$ 3,815	\$ (3,706)
Beginning Cash Position	819,173	819,041	132	819,071	815,235	3,836
Ending Cash Position²	\$ 819,180	\$ 819,051	\$ 129	\$ 819,180	\$ 819,051	\$ 129

City of Lawrence - Municipal Sewage Works Utility

Notes to Financial Statements

As of October 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.