

2022 LAWRENCE UTILITIES

MONTHLY FINANCIAL REPORT

APRIL

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





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SUMMARY



City of Lawrence - Municipal Water Works Utility

Summary - All Funds

Net Cash Position Summary

As of April 30, 2022

	4/30/2022	4/30/2021	4/30/2020	4/30/2019	4/30/2018
Operating Fund					
601 - Water Operating Fund	\$ 1,000,526	\$ 1,000,827	\$ 1,016,248	\$ 1,040,901	\$ 990,764
Bond and Capital Improvement Funds					
602 - Bond and Interest Sinking	\$ 460,502	\$ 457,132	\$ 335,007	\$ 333,640	\$ 334,667
603 - 2017 Water SRF Bond and Interest	329,075	329,119	328,981	322,675	147,615
605 - Water Utility Bond Proceeds ¹	3,234,423	7,991,012	10,182	10,182	14,649
610 - Water '09 Bond Proceeds	-	-	-	-	-
617 - Capital Improvement Fund	5,496,552	4,406,674	3,549,174	4,375,238	1,261,595
619 - Water 2017 SRF Loan Fund	38	38	690,952	2,080,191	-
Total Restricted Funds	\$ 9,520,590	\$ 13,183,975	\$ 4,914,297	\$ 7,121,926	\$ 1,758,526
Restricted Debt Service Reserve Funds					
604 - Water Bond Debt Service Reserve	\$ 528,629	\$ 483,532	\$ 438,263	\$ 386,433	\$ 333,455
614 - Water Debt Service Reserve '09 ²	-	-	-	-	-
Total Debt Service Reserve Funds	\$ 528,629	\$ 483,532	\$ 438,263	\$ 386,433	\$ 333,455
Total Water Utility Cash Position	\$ 11,049,745	\$ 14,668,333	\$ 6,368,808	\$ 8,549,259	\$ 3,082,744

**CITY OF LAWRENCE
MUNICIPAL WATER WORKS**



OPERATING FUND



City of Lawrence - Municipal Water Works Utility

601 - Water Utility Operating Fund

*Statement of Operating Receipts, Operating Disbursements, and Operating Margin
As of April 30, 2022*

	<u>MONTH-TO-DATE</u>			<u>YEAR-TO-DATE</u>		
	2022	2021	Change	2022	2021	Change
Operating Receipts						
Residential Metered Sales	\$ 502,278	\$ 546,462	\$ (44,184)	\$ 2,290,352	\$ 2,457,332	\$ (166,980)
Commercial Metered Sales	214,934	207,548	7,386	904,776	869,278	35,498
Private Fire Protection	42,405	46,030	(3,625)	187,143	191,832	(4,689)
Hydrant Fees	20,621	24,679	(4,057)	100,641	108,765	(8,124)
Penalties	17,089	17,818	(729)	67,777	68,398	(621)
New Meters	1,058	7,539	(6,481)	4,771	17,046	(12,274)
Miscellaneous	1,845	1,791	54	10,742	7,664	3,078
Total Operating Receipts	\$ 800,230	\$ 851,867	\$ (51,637)	\$ 3,566,203	\$ 3,720,316	\$ (154,112)
Operating Disbursements						
Salaries and Benefits	\$ 180,068	\$ 155,586	\$ 24,482	\$ 628,994	\$ 591,532	\$ 37,461
Professional and Contractual Services	93,985	45,526	48,460	190,205	81,623	108,583
Materials and Supplies	29,087	20,077	9,010	102,723	81,751	20,972
Transportation Expense	9,392	9,349	43	29,066	19,153	9,913
Insurance Expense	-	-	-	44,094	44,504	(410)
Chemicals	2,733	3,678	(945)	23,968	20,478	3,490
Rental of Equipment	357	784	(427)	3,341	6,071	(2,730)
Purchased Power	245	31,696	(31,452)	89,195	84,108	5,087
Miscellaneous Expense	91,613	122,827	(31,214)	329,668	394,109	(64,440)
Contractual Payment to City ³	-	-	-	-	-	-
Total Operating Disbursements	\$ 407,479	\$ 389,522	\$ 17,957	\$ 1,441,255	\$ 1,323,329	\$ 117,926
Net Operating Receipts/(Disbursements)	\$ 392,751	\$ 462,345	\$ (69,594)	\$ 2,124,948	\$ 2,396,987	\$ (272,039)
Net Operating Margin	49.1%	54.3%	-5.2%	59.6%	64.4%	-4.8%
Non-Operating Receipts						
EDU Fees	\$ (3,109)	\$ 7,500	\$ (10,609)	\$ 17,891	\$ 46,300	\$ (28,409)
Other Receipts	5,210	9,787	(4,577)	28,602	34,245	(5,644)
Total Non-Operating Receipts	\$ 2,101	\$ 17,287	\$ (15,186)	\$ 46,493	\$ 80,545	\$ (34,053)
Non-Operating Disbursements						
Transfers to Water Bond and Interest Fund	\$ 158,432	\$ 158,538	\$ (106)	\$ 633,728	\$ 634,152	\$ (423)
Transfers to Water Debt Service Reserve Fund	3,751	3,751	-	15,006	15,006	-
Loan Payment to Sewer Utility	-	-	-	-	-	-
Principal Payment	-	-	-	-	-	-
Interest Expense	-	-	-	-	-	-
Capital Leases	-	-	-	-	-	-
Other	35,816	24,976	10,840	5,368	12,230	(6,862)
Other Transfers-Out	-	-	-	-	-	-
Transfers to Water Capital Improvement Fund	196,457	292,000	(95,543)	1,518,457	1,820,000	(301,543)
Total Non-Operating Disbursements	\$ 394,457	\$ 479,266	\$ (84,809)	\$ 2,172,559	\$ 2,481,387	\$ (308,828)
Change in Cash Position - Net Receipts	\$ 395	\$ 366	\$ 29	\$ (1,118)	\$ (3,855)	\$ 2,737
Beginning Cash Position	1,000,131	1,000,461	(329)	1,001,644	1,004,682	(3,037)
Ending Cash Position	\$ 1,000,526	\$ 1,000,827	\$ (300)	\$ 1,000,526	\$ 1,000,827	\$ (300)

City of Lawrence - Municipal Water Works Utility

601 - Water Utility Operating Fund

Comparison Statement of Receipts, Disbursements, and Net Cash Position

For the Month Ended: April 30

	MONTH-TO-DATE				
	2022	2021	2020	2019	2018
Operating Receipts					
Residential Metered Sales	\$ 502,278	\$ 546,462	\$ 546,557	\$ 597,458	\$ 506,561
Commercial Metered Sales	214,934	207,548	215,142	240,953	197,320
Private Fire Protection	42,405	46,030	37,100	43,972	38,996
Hydrant Fees	20,621	24,679	22,482	25,639	22,158
Penalties	17,089	17,818	5,237	21,210	20,586
New Meters	1,058	7,539	7,299	2,163	11,118
Miscellaneous	1,845	1,791	1,739	2,715	4,010
Total Operating Receipts	\$ 800,230	\$ 851,867	\$ 835,557	\$ 934,110	\$ 800,749
Operating Disbursements					
Salaries and Benefits	\$ 180,068	\$ 155,586	\$ 128,160	\$ 117,633	\$ 142,388
Professional and Contractual Services	93,985	45,526	52,866	43,941	53,892
Materials and Supplies	29,087	20,077	7,085	13,123	35,367
Transportation Expense	9,392	9,349	2,150	2,618	4,439
Insurance Expense	-	-	-	-	1,681
Chemicals	2,733	3,678	2,520	3,283	-
Rental of Equipment	357	784	1,420	2,279	800
Purchased Power	245	31,696	24,718	57,693	28,144
Miscellaneous Expense	91,613	122,827	151,354	81,220	95,357
Contractual Payment to City ³	-	-	-	-	-
Total Operating Disbursements	\$ 407,479	\$ 389,522	\$ 370,274	\$ 321,789	\$ 362,068
Net Operating Receipts/(Disbursements)	\$ 392,751	\$ 462,345	\$ 465,283	\$ 612,321	\$ 438,680
Net Operating Margin	49.1%	54.3%	55.7%	65.6%	54.8%
Non-Operating Receipts					
EDU Fees	\$ (3,109)	\$ 7,500	\$ 18,300	\$ 3,000	\$ 38,250
Other Receipts	5,210	9,787	12,820	7,081	27,074
Total Non-Operating Receipts	\$ 2,101	\$ 17,287	\$ 31,120	\$ 10,081	\$ 65,324
Non-Operating Disbursements					
Transfers to Water Bond and Interest Fund	\$ 158,432	\$ 158,538	\$ 127,593	\$ 127,427	\$ 97,842
Transfers to Water Debt Service Reserve Fund	3,751	3,751	3,751	3,751	3,751
Loan Payment to Sewer Utility	-	-	-	-	-
Principal Payment	-	-	-	-	-
Interest Expense	-	-	-	-	16
Capital Leases	-	-	-	-	1,293
Other	35,816	24,976	10,915	(4,187)	(5,231)
Other Transfers-Out	-	-	-	-	-
Transfers to Water Capital Improvement Fund	196,457	292,000	350,000	470,000	400,000
Total Non-Operating Disbursements	\$ 394,457	\$ 479,266	\$ 492,259	\$ 596,991	\$ 497,671
Change in Cash Position - Net Receipts	\$ 395	\$ 366	\$ 4,143	\$ 25,412	\$ 6,333
Beginning Cash Position	1,000,131	1,000,461	1,012,105	1,015,489	984,431
Ending Cash Position	\$ 1,000,526	\$ 1,000,827	\$ 1,016,248	\$ 1,040,901	\$ 990,764

City of Lawrence - Municipal Water Works Utility

601 - Water Utility Operating Fund

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

	YEAR-TO-DATE				
	2022	2021	2020	2019	2018
Operating Receipts					
Residential Metered Sales	\$ 2,290,352	\$ 2,457,332	\$ 2,273,066	\$ 2,131,981	\$ 2,071,573
Commercial Metered Sales	904,776	869,278	864,893	847,219	794,137
Private Fire Protection	187,143	191,832	172,335	155,763	146,943
Hydrant Fees	100,641	108,765	95,329	90,034	82,490
Penalties	67,777	68,398	52,097	81,613	91,096
New Meters	4,771	17,046	26,398	10,690	23,119
Miscellaneous	10,742	7,664	7,830	7,859	10,907
Total Operating Receipts	\$ 3,566,203	\$ 3,720,316	\$ 3,491,947	\$ 3,325,159	\$ 3,220,266
Operating Disbursements					
Salaries and Benefits	\$ 628,994	\$ 591,532	\$ 593,315	\$ 566,497	\$ 551,804
Professional and Contractual Services	190,205	81,623	191,727	127,774	99,605
Materials and Supplies	102,723	81,751	61,046	113,518	145,679
Transportation Expense	29,066	19,153	22,381	14,572	20,659
Insurance Expense	44,094	44,504	34,302	34,591	37,456
Chemicals	23,968	20,478	19,181	31,056	26,529
Rental of Equipment	3,341	6,071	3,164	4,547	2,780
Purchased Power	89,195	84,108	100,135	122,657	142,365
Miscellaneous Expense	329,668	394,109	390,073	293,027	373,634
Contractual Payment to City ³	-	-	-	-	-
Total Operating Disbursements	\$ 1,441,255	\$ 1,323,329	\$ 1,415,322	\$ 1,308,239	\$ 1,400,512
Net Operating Receipts/(Disbursements)	\$ 2,124,948	\$ 2,396,987	\$ 2,076,625	\$ 2,016,920	\$ 1,819,753
Net Operating Margin	59.6%	64.4%	59.5%	60.7%	56.5%
Non-Operating Receipts					
EDU Fees	\$ 17,891	\$ 46,300	\$ 81,875	\$ 23,000	\$ 69,140
Other Receipts	28,602	34,245	56,843	33,548	64,564
Total Non-Operating Receipts	\$ 46,493	\$ 80,545	\$ 138,718	\$ 56,548	\$ 133,704
Non-Operating Disbursements					
Transfers to Water Bond and Interest Fund	\$ 633,728	\$ 634,152	\$ 510,374	\$ 509,707	\$ 391,367
Transfers to Water Debt Service Reserve Fund	15,006	15,006	15,006	15,006	15,006
Loan Payment to Sewer Utility	-	-	-	-	875,259
Principal Payment	-	-	-	-	-
Interest Expense	-	-	-	-	108
Capital Leases	-	-	-	-	6,437
Other	5,368	12,230	14,540	(6,916)	5,067
Other Transfers-Out	-	-	-	-	-
Transfers to Water Capital Improvement Fund	1,518,457	1,820,000	1,665,000	1,550,000	774,741
Total Non-Operating Disbursements	\$ 2,172,559	\$ 2,481,387	\$ 2,204,919	\$ 2,067,797	\$ 2,067,985
Change in Cash Position - Net Receipts	\$ (1,118)	\$ (3,855)	\$ 10,424	\$ 5,671	\$ (114,527)
Beginning Cash Position	1,001,644	1,004,682	1,005,825	1,035,230	1,105,291
Ending Cash Position	\$ 1,000,526	\$ 1,000,827	\$ 1,016,248	\$ 1,040,901	\$ 990,764

**CITY OF LAWRENCE
MUNICIPAL WATER WORKS**

BOND & CAPITAL IMPROVEMENT FUNDS



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

Statement of Receipts, Disbursements, and Net Cash Position
As of April 30, 2022

	<u>MONTH-TO-DATE</u>			<u>YEAR-TO-DATE</u>		
	2022	2021	Change	2022	2021	Change
Receipts						
Transfers In	\$ 115,125	\$ 115,208	\$ (83)	\$ 460,502	\$ 460,832	\$ (330)
Miscellaneous	-	-	-	-	-	-
Total Receipts	\$ 115,125	\$ 115,208	\$ (83)	\$ 460,502	\$ 460,832	\$ (330)
Disbursements						
Principal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interest	-	-	-	-	-	-
Other	-	-	-	-	3,700	(3,700)
Total Disbursements	\$ -	\$ -	\$ -	\$ -	\$ 3,700	\$ (3,700)
Change in Cash Position	\$ 115,125	\$ 115,208	\$ (83)	\$ 460,502	\$ 457,132	\$ 3,370
<u>Beginning Cash Position</u>	<u>345,376</u>	<u>341,924</u>	<u>3,453</u>	<u>-</u>	<u>-</u>	<u>-</u>
Ending Cash Position	\$ 460,502	\$ 457,132	\$ 3,370	\$ 460,502	\$ 457,132	\$ 3,370

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

Statement of Receipts, Disbursements, and Net Cash Position
As of April 30, 2022

	MONTH-TO-DATE			YEAR-TO-DATE		
	2022	2021	Change	2022	2021	Change
Receipts						
Transfers In	\$ 43,307	\$ 43,330	\$ (23)	\$ 173,227	\$ 173,320	\$ (93)
Miscellaneous	15	4	11	22	22	1
Total Receipts	\$ 43,321	\$ 43,334	\$ (13)	\$ 173,249	\$ 173,342	\$ (93)
Disbursements						
Principal	\$ -	\$ -	\$ -	\$ 364,000	\$ 357,000	\$ 7,000
Interest	-	-	-	77,980	81,550	(3,570)
Other	-	-	-	-	-	-
Total Disbursements	\$ -	\$ -	\$ -	\$ 441,980	\$ 438,550	\$ 3,430
Change in Cash Position	\$ 43,321	\$ 43,334	\$ (13)	\$ (268,731)	\$ (265,208)	\$ (3,523)
Beginning Cash Position	285,754	285,785	(31)	597,806	594,328	3,479
Ending Cash Position	\$ 329,075	\$ 329,119	\$ (44)	\$ 329,075	\$ 329,119	\$ (44)



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

Statement of Receipts, Disbursements, and Net Cash Position
As of April 30, 2022

	<u>MONTH-TO-DATE</u>			<u>YEAR-TO-DATE</u>		
	<u>2022</u>	<u>2021</u>	<u>Change</u>	<u>2022</u>	<u>2021</u>	<u>Change</u>
Receipts						
Interest on Investment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Bond Proceeds	-	-	-	-	-	-
Total Receipts	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Disbursements						
Professional and Contractual Services	\$ 137,964	\$ 927,782	\$ (789,818)	\$ 1,051,590	\$ 2,343,927	\$ (1,292,337)
Other	-	-	-	-	-	-
Total Disbursements	\$ 137,964	\$ 927,782	\$ (789,818)	\$ 1,051,590	\$ 2,343,927	\$ (1,292,337)
Change in Cash Position	\$ (137,964)	\$ (927,782)	\$ 789,818	\$ (1,051,590)	\$ (2,343,927)	\$ 1,292,337
Beginning Cash Position	3,372,387	8,918,794	(5,546,407)	4,286,013	10,334,939	(6,048,926)
Ending Cash Position	\$ 3,234,423	\$ 7,991,012	\$ (4,756,589)	\$ 3,234,423	\$ 7,991,012	\$ (4,756,589)

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

Statement of Receipts, Disbursements, and Net Cash Position
As of April 30, 2022

	MONTH-TO-DATE			YEAR-TO-DATE		
	2022	2021	Change	2022	2021	Change
Receipts						
Transfers In	\$ 196,457	\$ 292,000	\$ (95,543)	\$ 1,518,457	\$ 1,820,000	\$ (301,543)
Miscellaneous	-	-	-	31,673	-	31,673
Total Receipts	\$ 196,457	\$ 292,000	\$ (95,543)	\$ 1,550,130	\$ 1,820,000	\$ (269,870)
Disbursements						
Professional and Contractual Services	\$ 87,425	\$ 302,024	\$ (214,599)	\$ 464,500	\$ 1,287,503	\$ (823,003)
Payment In Lieu of Taxes ³	89,375	89,375	-	357,500	357,500	-
Other	1,038,278	15,799	1,022,479	1,246,339	52,850	1,193,489
Total Disbursements	\$ 1,215,078	\$ 407,198	\$ 807,880	\$ 2,068,338	\$ 1,697,853	\$ 370,486
Change in Cash Position	\$ (1,018,621)	\$ (115,198)	\$ (903,423)	\$ (518,209)	\$ 122,147	\$ (640,356)
Beginning Cash Position	6,515,173	4,521,872	1,993,301	6,014,761	4,284,526	1,730,235
Ending Cash Position	\$ 5,496,552	\$ 4,406,674	\$ 1,089,879	\$ 5,496,552	\$ 4,406,674	\$ 1,089,879



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

Statement of Receipts, Disbursements, and Net Cash Position
As of April 30, 2022

	MONTH-TO-DATE			YEAR-TO-DATE		
	2022	2021	Change	2022	2021	Change
Receipts						
2017 SRF Bond Proceeds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Miscellaneous	-	-	-	-	-	-
Total Receipts	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Disbursements						
Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Accounting	-	-	-	-	-	-
Legal	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total Disbursements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Change in Cash Position	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Beginning Cash Position	38	38	-	38	38	-
Ending Cash Position	\$ 38	\$ 38	\$ -	\$ 38	\$ 38	\$ -

**CITY OF LAWRENCE
MUNICIPAL WATER WORKS**

RESTRICTED DEBT SERVICE FUNDS



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

Statement of Receipts, Disbursements, and Net Cash Position
As of April 30, 2022

	<u>MONTH-TO-DATE</u>			<u>YEAR-TO-DATE</u>		
	2022	2021	Change	2022	2021	Change
Receipts						
Transfers-In	\$ 3,751	\$ 3,751	\$ -	\$ 15,006	\$ 15,006	\$ -
Miscellaneous	31	8	23	44	38	6
Total Receipts	\$ 3,783	\$ 3,760	\$ 23	\$ 15,050	\$ 15,044	\$ 6
Disbursements						
Principal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interest	-	-	-	-	-	-
Bank Service Charges	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total Disbursements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Change in Cash Position	\$ 3,783	\$ 3,760	\$ 23	\$ 15,050	\$ 15,044	\$ 6
Beginning Cash Position	524,846	479,772	45,073	513,579	468,488	45,090
Ending Cash Position⁴	\$ 528,629	\$ 483,532	\$ 45,097	\$ 528,629	\$ 483,532	\$ 45,097

City of Lawrence - Municipal Water Works Utility

Notes to Financial Statements

As of April 30, 2022

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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	OPERATING FUND
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	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



City of Lawrence - Municipal Sewage Works Utility

Summary - All Funds

Net Cash Position Summary

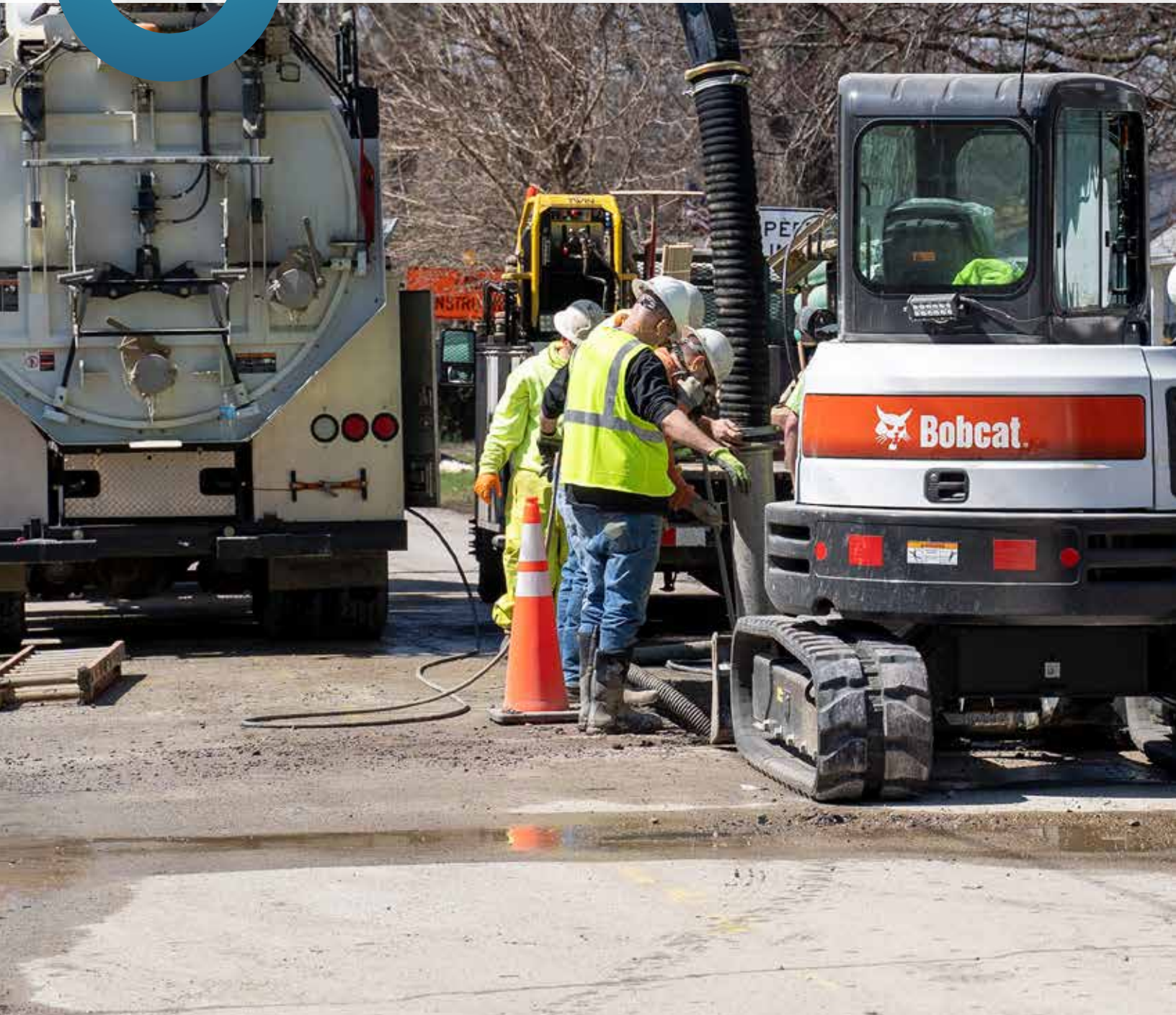
As of April 30, 2022

	4/30/2022	4/30/2021	4/30/2020	4/30/2019	4/30/2018
Operating Fund					
606 - Sewer Operating Fund	\$ 1,027,267	\$ 1,000,131	\$ 1,011,099	\$ 1,003,250	\$ 1,415,104
Bond and Capital Improvement Funds					
607 - Sewer Bond and Interest Sinking	\$ 29,828	\$ 202,968	\$ 114,802	\$ 194,042	\$ 195,218
609 - Sewer Bond Proceeds	-	-	-	-	-
611 - Sewer '09 Bond Proceeds	-	-	-	-	-
616 - Sewer SRF Loan Fund	-	-	-	-	-
618 - Sewer Capital Improvement	2,006,844	2,500,888	3,262,072	3,593,005	3,780,311
Total Restricted Funds	\$ 2,036,672	\$ 2,703,856	\$ 3,376,874	\$ 3,787,047	\$ 3,975,528
Restricted Debt Service Reserve Funds					
608 - Sewer Debt Service Reserve	\$ 819,263	\$ 819,136	\$ 818,675	\$ 804,320	\$ 233,251
615 - Sewer Debt Service Reserve '09	-	-	-	-	253,830
Total Debt Service Reserve Funds	\$ 819,263	\$ 819,136	\$ 818,675	\$ 804,320	\$ 487,081
Total Sewer Utility Net Cash Position	\$ 3,883,202	\$ 4,523,123	\$ 5,206,648	\$ 5,594,617	\$ 5,877,714

See page 30 for Notes to Financial Statements

**CITY OF LAWRENCE
MUNICIPAL SEWAGE WORKS**

OPERATING FUND



City of Lawrence - Municipal Sewage Works Utility

606 - Operating Fund

*Statement of Receipts, Disbursements, and Net Cash Position
As of April 30, 2022*

	MONTH-TO-DATE			YEAR-TO-DATE		
	2022	2021	Change	2022	2021	Change
Operating Receipts						
Residential Flat Rate Sales	\$ 329,711	\$ 353,329	\$ (23,618)	\$ 1,442,710	\$ 1,533,599	\$ (90,889)
Commercial Metered Sales	209,024	191,424	17,599	865,665	824,485	41,180
Residential Metered Sales	55,677	60,082	(4,405)	262,334	296,395	(34,060)
Penalties	15,326	14,322	1,004	66,749	64,974	1,775
Miscellaneous Receipts	1,840	2,720	(880)	7,600	12,630	(5,030)
Total Operating Receipts	\$ 611,577	\$ 621,876	\$ (10,299)	\$ 2,645,059	\$ 2,732,083	\$ (87,024)
Operating Disbursements						
Salaries and Benefits	\$ 132,988	\$ 132,694	\$ 294	\$ 509,622	\$ 508,531	\$ 1,090
Treatment Expense	-	227,081	(227,081)	892,616	823,930	68,686
Professional and Contractual Services	22,817	49,391	(26,574)	114,288	83,252	31,036
Materials and Supplies	4,375	3,155	1,220	27,429	39,524	(12,095)
Transportation Expense	6,072	10,429	(4,358)	20,340	19,159	1,181
Insurance Expense	-	-	-	44,094	44,504	(410)
Rental of Equipment	256	784	(527)	3,240	2,951	289
Purchased Power	118	18,989	(18,871)	36,359	36,232	127
Contractual Payment to City ¹	-	-	-	-	-	-
Miscellaneous Expense	55,716	65,286	(9,570)	252,927	281,035	(28,108)
Total Operating Disbursements	\$ 222,342	\$ 507,809	\$ (285,467)	\$ 1,900,914	\$ 1,839,118	\$ 61,796
Net Operating Receipts/(Disbursements)	\$ 389,235	\$ 114,068	\$ 275,168	\$ 744,144	\$ 892,965	\$ (148,820)
Non-Operating Receipts						
EDU Fee	\$ (3,750)	\$ 6,000	\$ (9,750)	\$ 21,750	\$ 51,000	\$ (29,250)
Loan Payment from Water Utility	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total Non-Operating Receipts	\$ (3,750)	\$ 6,000	\$ (9,750)	\$ 21,750	\$ 51,000	\$ (29,250)
Non-Operating Disbursements						
Transfers-Out	\$ 362,965	\$ 119,106	\$ 243,858	\$ 695,685	\$ 942,374	\$ (246,689)
Loan Payment to Water Utility	-	-	-	-	-	-
Interest Expense	-	-	-	-	-	-
Principal Payment	-	-	-	-	-	-
Capital Leases	-	-	-	-	-	-
Accounts Payable	177	874	(697)	(2,114)	2,918	(5,032)
Other	-	-	-	-	-	-
Total Non-Operating Receipts/(Disbursements)	\$ 363,142	\$ 119,980	\$ 243,162	\$ 693,571	\$ 945,292	\$ (251,720)
Change in Cash Position - Net Receipts	\$ 22,343	\$ 87	\$ 22,256	\$ 72,323	\$ (1,327)	\$ 73,650
Beginning Cash Position	1,004,924	1,000,044	4,881	954,944	1,001,458	(46,513)
Ending Cash Position	\$ 1,027,267	\$ 1,000,131	\$ 27,137	\$ 1,027,267	\$ 1,000,131	\$ 27,137

City of Lawrence - Municipal Sewage Works Utility

606 - Operating Fund

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

	MONTH-TO-DATE				
	2022	2021	2020	2019	2018
Operating Receipts					
Residential Flat Rate Sales	\$ 329,711	\$ 353,329	\$ 351,548	\$ 414,596	\$ 380,340
Commercial Metered Sales	209,024	191,424	210,700	259,269	231,500
Residential Metered Sales	55,677	60,082	58,009	72,667	62,132
Penalties	15,326	14,322	4,674	19,557	19,444
Miscellaneous Receipts	1,840	2,720	5,220	1,800	8,260
Total Operating Receipts	\$ 611,577	\$ 621,876	\$ 630,151	\$ 767,888	\$ 701,676
Operating Disbursements					
Salaries and Benefits	\$ 132,988	\$ 132,694	\$ 107,336	\$ 99,780	\$ 122,400
Treatment Expense	-	227,081	284,736	216,317	128,611
Professional and Contractual Services	22,817	49,391	24,034	49,943	29,328
Materials and Supplies	4,375	3,155	1,605	3,962	19,237
Transportation Expense	6,072	10,429	2,055	3,759	4,753
Insurance Expense	-	-	-	-	1,681
Rental of Equipment	256	784	1,420	2,279	-
Purchased Power	118	18,989	10,420	11,980	10,519
Contractual Payment to City ¹	-	-	-	-	-
Miscellaneous Expense	55,716	65,286	43,009	42,538	60,770
Total Operating Disbursements	\$ 222,342	\$ 507,809	\$ 474,615	\$ 430,558	\$ 377,300
Net Operating Receipts/(Disbursements)	\$ 389,235	\$ 114,068	\$ 155,536	\$ 337,330	\$ 324,376
Non-Operating Receipts					
EDU Fee	\$ (3,750)	\$ 6,000	\$ 18,000	\$ 3,000	\$ 36,750
Loan Payment from Water Utility	-	-	-	-	-
Other	-	-	-	119	2,375
Total Non-Operating Receipts	\$ (3,750)	\$ 6,000	\$ 18,000	\$ 3,119	\$ 39,125
Non-Operating Disbursements					
Transfers-Out	\$ 362,965	\$ 119,106	\$ 164,813	\$ 339,623	\$ 1,064,917
Loan Payment to Water Utility	-	-	-	-	-
Interest Expense	-	-	-	-	16
Principal Payment	-	-	-	-	-
Capital Leases	-	-	-	-	1,293
Accounts Payable	177	874	789	2,628	(358)
Other	-	-	-	-	-
Total Non-Operating Receipts/(Disbursements)	\$ 363,142	\$ 119,980	\$ 165,602	\$ 342,251	\$ 1,065,867
Change in Cash Position - Net Receipts	\$ 22,343	\$ 87	\$ 7,934	\$ (1,801)	\$ (702,366)
Beginning Cash Position	1,004,924	1,000,044	1,003,165	1,005,051	2,117,471
Ending Cash Position	\$ 1,027,267	\$ 1,000,131	\$ 1,011,099	\$ 1,003,250	\$ 1,415,104

City of Lawrence - Municipal Sewage Works Utility

606 - Operating Fund

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

	YEAR-TO-DATE				
	2022	2021	2020	2019	2018
Operating Receipts					
Residential Flat Rate Sales	\$ 1,442,710	\$ 1,533,599	\$ 1,472,324	\$ 1,500,100	\$ 1,488,117
Commercial Metered Sales	865,665	824,485	853,993	915,440	926,819
Residential Metered Sales	262,334	296,395	263,814	269,469	276,160
Penalties	66,749	64,974	53,640	79,122	79,125
Miscellaneous Receipts	7,600	12,630	20,150	7,790	18,020
Total Operating Receipts	\$ 2,645,059	\$ 2,732,083	\$ 2,663,921	\$ 2,771,922	\$ 2,788,242
Operating Disbursements					
Salaries and Benefits	\$ 509,622	\$ 508,531	\$ 467,301	\$ 443,121	\$ 461,284
Treatment Expense	892,616	823,930	702,991	709,052	595,429
Professional and Contractual Services	114,288	83,252	130,443	92,820	73,038
Materials and Supplies	27,429	39,524	18,431	15,478	47,548
Transportation Expense	20,340	19,159	21,370	18,422	16,766
Insurance Expense	44,094	44,504	34,302	34,591	37,456
Rental of Equipment	3,240	2,951	3,164	4,547	1,980
Purchased Power	36,359	36,232	40,689	44,909	44,986
Contractual Payment to City ¹	-	-	-	-	-
Miscellaneous Expense	252,927	281,035	252,170	203,327	234,521
Total Operating Disbursements	\$ 1,900,914	\$ 1,839,118	\$ 1,670,860	\$ 1,566,267	\$ 1,513,007
Net Operating Receipts/(Disbursements)	\$ 744,144	\$ 892,965	\$ 993,061	\$ 1,205,655	\$ 1,275,235
Non-Operating Receipts					
EDU Fee	\$ 21,750	\$ 51,000	\$ 72,750	\$ 22,500	\$ 66,750
Loan Payment from Water Utility	-	-	-	-	875,259
Other	-	-	-	198	2,375
Total Non-Operating Receipts	\$ 21,750	\$ 51,000	\$ 72,750	\$ 22,698	\$ 944,384
Non-Operating Disbursements					
Transfers-Out	\$ 695,685	\$ 942,374	\$ 1,059,252	\$ 1,248,492	\$ 3,259,668
Loan Payment to Water Utility	-	-	-	-	-
Interest Expense	-	-	-	-	108
Principal Payment	-	-	-	-	-
Capital Leases	-	-	-	-	6,436
Accounts Payable	(2,114)	2,918	1,332	1,429	(509)
Other	-	-	-	-	-
Total Non-Operating Receipts/(Disbursements)	\$ 693,571	\$ 945,292	\$ 1,060,584	\$ 1,249,921	\$ 3,265,703
Change in Cash Position - Net Receipts	\$ 72,323	\$ (1,327)	\$ 5,227	\$ (21,568)	\$ (1,046,084)
Beginning Cash Position	954,944	1,001,458	1,005,873	1,024,818	2,461,188
Ending Cash Position	\$ 1,027,267	\$ 1,000,131	\$ 1,011,099	\$ 1,003,250	\$ 1,415,104

**CITY OF LAWRENCE
MUNICIPAL SEWAGE WORKS**

BOND & CAPITAL IMPROVEMENT FUNDS



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

Statement of Receipts, Disbursements, and Net Cash Position
As of April 30, 2022

	MONTH-TO-DATE			YEAR-TO-DATE		
	2022	2021	Change	2022	2021	Change
Receipts						
Transfers In	\$ 53,574	\$ 45,106	\$ 8,467	\$ 214,294	\$ 182,374	\$ 31,920
Miscellaneous	2	1	1	4	21,444	(21,440)
Total Receipts	\$ 53,576	\$ 45,107	\$ 8,468	\$ 214,298	\$ 203,818	\$ 10,480
Disbursements						
Principal	\$ 176,142	\$ -	\$ 176,142	\$ 176,142	\$ -	\$ 176,142
Interest	7,478	-	7,478	7,478	-	7,478
Other	-	-	-	850	850	-
Total Disbursements	\$ 183,620	\$ -	\$ 183,620	\$ 184,470	\$ 850	\$ 183,620
Change in Cash Position	\$ (130,045)	\$ 45,107	\$ (175,152)	\$ 29,828	\$ 202,968	\$ (173,140)
Beginning Cash Position	159,873	157,861	2,012	-	-	-
Ending Cash Position	\$ 29,828	\$ 202,968	\$ (173,140)	\$ 29,828	\$ 202,968	\$ (173,140)

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

Statement of Receipts, Disbursements, and Net Cash Position
As of April 30, 2022

	MONTH-TO-DATE			YEAR-TO-DATE		
	2022	2021	Change	2022	2021	Change
Receipts						
Transfers In	\$ 309,391	\$ 74,000	\$ 235,391	\$ 481,391	\$ 760,000	\$ (278,609)
Miscellaneous	237	-	237	545	-	545
Total Receipts	\$ 309,628	\$ 74,000	\$ 235,628	\$ 481,936	\$ 760,000	\$ (278,064)
Disbursements						
Professional and Contractual Services	\$ 65,861	\$ 8,206	\$ 57,656	\$ 279,060	\$ 457,943	\$ (178,883)
Materials and Supplies	28,672	1,488	27,184	63,205	27,279	35,926
Payment to City	169,663	169,663	-	678,653	678,653	-
Other	-	-	-	-	-	-
Total Disbursements	\$ 264,196	\$ 179,356	\$ 84,840	\$ 1,020,918	\$ 1,163,875	\$ (142,957)
Change in Cash Position	\$ 45,432	\$ (105,356)	\$ 150,788	\$ (538,983)	\$ (403,875)	\$ (135,107)
Beginning Cash Position	1,961,412	2,606,244	(644,832)	2,545,826	2,904,763	(358,937)
Ending Cash Position	\$ 2,006,844	\$ 2,500,888	\$ (494,044)	\$ 2,006,844	\$ 2,500,888	\$ (494,044)



**CITY OF LAWRENCE
MUNICIPAL SEWAGE WORKS**

RESTRICTED DEBT SERVICE FUNDS



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

Statement of Receipts, Disbursements, and Net Cash Position
As of April 30, 2022

	<u>MONTH-TO-DATE</u>			<u>YEAR-TO-DATE</u>		
	2022	2021	Change	2022	2021	Change
Receipts						
Transfers In	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Miscellaneous	49	14	35	69	65	4
Total Receipts	\$ 49	\$ 14	\$ 35	\$ 69	\$ 65	\$ 4
Disbursements						
Principal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interest	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total Disbursements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Change in Cash Position	\$ 49	\$ 14	\$ 35	\$ 69	\$ 65	\$ 4
Beginning Cash Position	819,214	819,122	91	819,194	819,071	123
Ending Cash Position²	\$ 819,263	\$ 819,136	\$ 126	\$ 819,263	\$ 819,136	\$ 126

City of Lawrence - Municipal Sewage Works Utility

Notes to Financial Statements

As of April 30, 2022

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.

