

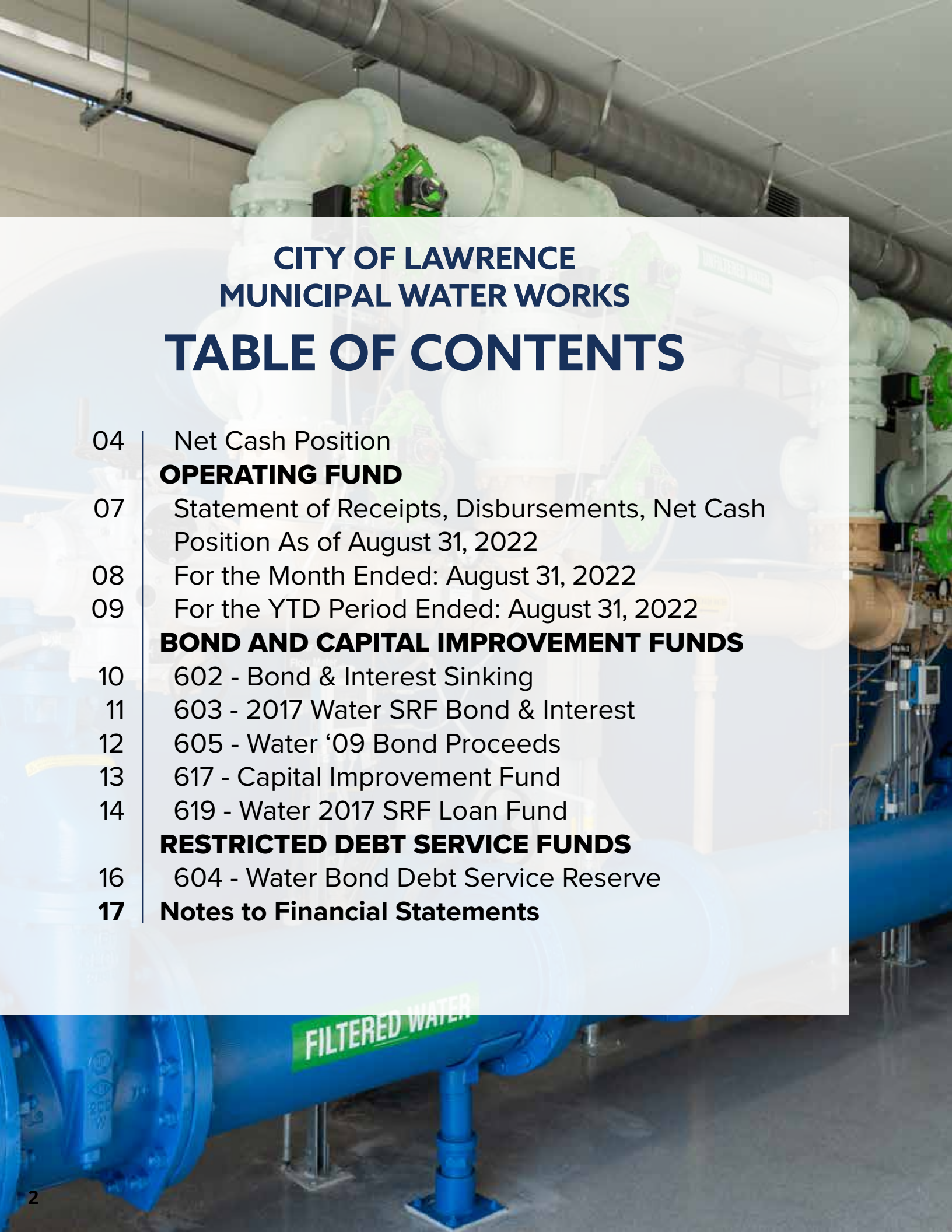
2022 LAWRENCE UTILITIES

MONTHLY FINANCIAL REPORT

AUGUST

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 August 31, 2022
08	For the Month Ended: August 31, 2022
09	For the YTD Period Ended: August 31, 2022
	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



City of Lawrence - Municipal Water Works Utility

Summary - All Funds

Net Cash Position Summary

As of August 31, 2022

	8/31/2022	8/31/2021	8/31/2020	8/31/2019	8/31/2018
Operating Fund					
601 - Water Operating Fund	\$ 1,049,378	\$ 1,095,038	\$ 1,004,085	\$ 1,007,913	\$ 1,075,273
Bond and Capital Improvement Funds					
602 - Bond and Interest Sinking	\$ 628,501	\$ 613,466	\$ 540,354	\$ 527,970	\$ 517,334
603 - 2017 Water SRF Bond and Interest	428,911	389,822	420,932	413,441	179,346
605 - Water Utility Bond Proceeds ¹	1,986,883	5,812,448	12,166,805	10,182	10,182
610 - Water '09 Bond Proceeds	-	-	-	-	-
617 - Capital Improvement Fund	6,571,769	5,319,647	3,946,643	3,565,058	2,481,185
619 - Water 2017 SRF Loan Fund	38	38	622,527	1,539,112	-
Total Restricted Funds	\$ 9,616,102	\$ 12,135,420	\$ 17,697,260	\$ 6,055,762	\$ 3,188,047
Restricted Debt Service Reserve Funds					
604 - Water Bond Debt Service Reserve	\$ 537,597	\$ 498,556	\$ 453,451	\$ 404,059	\$ 351,298
614 - Water Debt Service Reserve '09 ²	-	-	-	-	-
Total Debt Service Reserve Funds	\$ 537,597	\$ 498,556	\$ 453,451	\$ 404,059	\$ 351,298
Total Water Utility Cash Position	\$ 11,203,078	\$ 13,729,013	\$ 19,154,795	\$ 7,467,735	\$ 4,614,618



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 August 31, 2022

	MONTH-TO-DATE			YEAR-TO-DATE		
	2022	2021	Change	2022	2021	Change
Operating Receipts						
Residential Metered Sales	\$ 841,860	\$ 726,684	\$ 115,176	\$ 4,953,363	\$ 5,033,075	\$ (79,713)
Commercial Metered Sales	300,198	278,717	21,481	1,898,758	1,846,008	52,749
Private Fire Protection	56,375	51,926	4,449	384,601	380,350	4,251
Hydrant Fees	33,920	30,745	3,176	218,399	217,625	774
Penalties	20,349	17,948	2,401	140,422	133,218	7,204
New Meters	8,433	1,064	7,370	48,513	32,796	15,717
Miscellaneous	3,060	1,845	1,215	19,503	15,044	4,459
Total Operating Receipts	\$ 1,264,194	\$ 1,108,928	\$ 155,266	\$ 7,663,558	\$ 7,658,117	\$ 5,441
Operating Disbursements						
Salaries and Benefits	\$ 151,568	\$ 133,907	\$ 17,661	\$ 1,276,590	\$ 1,182,390	\$ 94,200
Professional and Contractual Services	20,417	11,316	9,101	300,705	184,703	116,002
Materials and Supplies	39,754	23,474	16,280	182,242	180,179	2,063
Transportation Expense	8,767	4,580	4,187	54,158	40,213	13,945
Insurance Expense	-	-	-	73,391	70,780	2,611
Chemicals	13,221	8,478	4,744	79,029	53,423	25,605
Rental of Equipment	694	786	(92)	8,287	9,276	(989)
Purchased Power	27,879	50,056	(22,177)	234,469	218,600	15,869
Miscellaneous Expense	56,693	65,869	(9,176)	619,892	658,155	(38,263)
Contractual Payment to City ³	-	-	-	-	-	-
Total Operating Disbursements	\$ 318,993	\$ 298,465	\$ 20,528	\$ 2,828,762	\$ 2,597,719	\$ 231,043
Net Operating Receipts/(Disbursements)	\$ 945,201	\$ 810,463	\$ 134,738	\$ 4,834,796	\$ 5,060,398	\$ (225,601)
Net Operating Margin	74.8%	73.1%	1.7%	63.1%	66.1%	-3.0%
Non-Operating Receipts						
EDU Fees	\$ 18,000	\$ 3,000	\$ 15,000	\$ 134,891	\$ 76,690	\$ 58,201
Other Receipts	22,080	7,106	14,974	100,397	85,361	15,036
Total Non-Operating Receipts	\$ 40,080	\$ 10,106	\$ 29,974	\$ 235,288	\$ 162,051	\$ 73,237
Non-Operating Disbursements						
Transfers to Water Bond and Interest Fund	\$ 158,432	\$ 158,538	\$ (106)	\$ 1,267,457	\$ 1,268,303	\$ (847)
Transfers to Water Debt Service Reserve Fund	-	3,751	(3,751)	22,509	30,012	(7,503)
Loan Payment to Sewer Utility	-	-	-	-	-	-
Principal Payment	-	-	-	-	-	-
Interest Expense	-	-	-	-	-	-
Capital Leases	-	-	-	-	-	-
Other	(25,068)	2,934	(28,003)	(48,072)	3,777	(51,850)
Other Transfers-Out	-	-	-	-	-	-
Transfers to Water Capital Improvement Fund	850,000	570,000	280,000	3,780,457	3,830,000	(49,543)
Total Non-Operating Disbursements	\$ 983,364	\$ 735,224	\$ 248,140	\$ 5,022,350	\$ 5,132,093	\$ (109,742)
Change in Cash Position - Net Receipts	\$ 1,917	\$ 85,345	\$ (83,428)	\$ 47,734	\$ 90,356	\$ (42,622)
Beginning Cash Position	1,047,461	1,009,693	37,769	1,001,644	1,004,682	(3,037)
Ending Cash Position	\$ 1,049,378	\$ 1,095,038	\$ (45,659)	\$ 1,049,378	\$ 1,095,038	\$ (45,659)

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: August 31

	MONTH-TO-DATE				
	2022	2021	2020	2019	2018
Operating Receipts					
Residential Metered Sales	\$ 841,860	\$ 726,684	\$ 642,515	\$ 558,683	\$ 603,951
Commercial Metered Sales	300,198	278,717	239,463	244,642	244,435
Private Fire Protection	56,375	51,926	43,578	39,652	35,458
Hydrant Fees	33,920	30,745	27,270	20,728	21,793
Penalties	20,349	17,948	1,106	17,569	18,559
New Meters	8,433	1,064	6,590	8,230	8,043
Miscellaneous	3,060	1,845	2,016	1,739	3,008
Total Operating Receipts	\$ 1,264,194	\$ 1,108,928	\$ 962,537	\$ 891,243	\$ 935,248
Operating Disbursements					
Salaries and Benefits	\$ 151,568	\$ 133,907	\$ 143,549	\$ 146,296	\$ 115,030
Professional and Contractual Services	20,417	11,316	29,797	43,451	67,644
Materials and Supplies	39,754	23,474	22,096	37,045	64,431
Transportation Expense	8,767	4,580	3,596	6,917	14,207
Insurance Expense	-	-	-	20	-
Chemicals	13,221	8,478	10,166	7,166	10,359
Rental of Equipment	694	786	-	1,526	678
Purchased Power	27,879	50,056	23,956	25,420	27,408
Miscellaneous Expense	56,693	65,869	46,767	57,368	52,214
Contractual Payment to City ³	-	-	-	-	-
Total Operating Disbursements	\$ 318,993	\$ 298,465	\$ 279,927	\$ 325,210	\$ 351,970
Net Operating Receipts/(Disbursements)	\$ 945,201	\$ 810,463	\$ 682,610	\$ 566,032	\$ 583,278
Net Operating Margin	74.8%	73.1%	70.9%	63.5%	62.4%
Non-Operating Receipts					
EDU Fees	\$ 18,000	\$ 3,000	\$ 18,150	\$ 21,300	\$ 37,950
Other Receipts	22,080	7,106	16,117	16,715	16,829
Total Non-Operating Receipts	\$ 40,080	\$ 10,106	\$ 34,267	\$ 38,015	\$ 54,779
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
Loan Payment to Sewer Utility	-	-	-	-	-
Principal Payment	-	-	-	-	-
Interest Expense	-	-	-	-	7
Capital Leases	-	-	-	-	496
Other	(25,068)	2,934	14,926	6,713	(12,981)
Other Transfers-Out	-	-	-	-	-
Transfers to Water Capital Improvement Fund	850,000	570,000	590,000	515,000	500,000
Total Non-Operating Disbursements	\$ 983,364	\$ 735,224	\$ 736,271	\$ 652,891	\$ 589,115
Change in Cash Position - Net Receipts	\$ 1,917	\$ 85,345	\$ (19,394)	\$ (48,844)	\$ 48,942
Beginning Cash Position	1,047,461	1,009,693	1,023,479	1,056,757	1,026,332
Ending Cash Position	\$ 1,049,378	\$ 1,095,038	\$ 1,004,085	\$ 1,007,913	\$ 1,075,273

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 Ending: August 31

	YEAR-TO-DATE				
	2022	2021	2020	2019	2018
Operating Receipts					
Residential Metered Sales	\$ 4,953,363	\$ 5,033,075	\$ 4,824,159	\$ 4,303,331	\$ 4,247,200
Commercial Metered Sales	1,898,758	1,846,008	1,793,928	1,746,012	1,688,018
Private Fire Protection	384,601	380,350	359,072	321,526	287,347
Hydrant Fees	218,399	217,625	204,674	178,817	167,031
Penalties	140,422	133,218	57,906	150,034	163,131
New Meters	48,513	32,796	43,412	25,466	52,342
Miscellaneous	19,503	15,044	15,219	14,901	39,338
Total Operating Receipts	\$ 7,663,558	\$ 7,658,117	\$ 7,298,369	\$ 6,740,087	\$ 6,644,407
Operating Disbursements					
Salaries and Benefits	\$ 1,276,590	\$ 1,182,390	\$ 1,132,439	\$ 1,104,210	\$ 1,055,349
Professional and Contractual Services	300,705	184,703	274,353	278,403	342,035
Materials and Supplies	182,242	180,179	143,588	227,258	356,437
Transportation Expense	54,158	40,213	38,436	41,385	51,677
Insurance Expense	73,391	70,780	59,797	57,831	56,621
Chemicals	79,029	53,423	48,621	57,100	62,016
Rental of Equipment	8,287	9,276	5,585	7,468	6,169
Purchased Power	234,469	218,600	197,415	219,774	253,359
Miscellaneous Expense	619,892	658,155	626,142	546,880	620,470
Contractual Payment to City ³	-	-	-	-	-
Total Operating Disbursements	\$ 2,828,762	\$ 2,597,719	\$ 2,526,375	\$ 2,540,309	\$ 2,804,133
Net Operating Receipts/(Disbursements)	\$ 4,834,796	\$ 5,060,398	\$ 4,771,994	\$ 4,199,779	\$ 3,840,274
Net Operating Margin	63.1%	66.1%	65.4%	62.3%	57.8%
Non-Operating Receipts					
EDU Fees	\$ 134,891	\$ 76,690	\$ 322,225	\$ 61,000	\$ 172,790
Other Receipts	100,397	85,361	103,550	76,842	137,555
Total Non-Operating Receipts	\$ 235,288	\$ 162,051	\$ 425,775	\$ 137,842	\$ 310,345
Non-Operating Disbursements					
Transfers to Water Bond and Interest Fund	\$ 1,267,457	\$ 1,268,303	\$ 1,020,748	\$ 1,019,414	\$ 782,734
Transfers to Water Debt Service Reserve Fund	22,509	30,012	30,012	30,012	30,012
Loan Payment to Sewer Utility	-	-	-	-	875,259
Principal Payment	-	-	-	-	-
Interest Expense	-	-	-	-	36,494
Capital Leases	-	-	-	-	91,656
Other	(48,072)	3,777	18,750	512	(20,260)
Other Transfers-Out	-	-	-	-	-
Transfers to Water Capital Improvement Fund	3,780,457	3,830,000	4,130,000	3,315,000	2,384,741
Total Non-Operating Disbursements	\$ 5,022,350	\$ 5,132,093	\$ 5,199,509	\$ 4,364,938	\$ 4,180,636
Change in Cash Position - Net Receipts	\$ 47,734	\$ 90,356	\$ (1,740)	\$ (27,317)	\$ (30,017)
Beginning Cash Position	1,001,644	1,004,682	1,005,825	1,035,230	1,105,291
Ending Cash Position	\$ 1,049,378	\$ 1,095,038	\$ 1,004,085	\$ 1,007,913	\$ 1,075,273

**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 August 31, 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)	\$ 921,003	\$ 921,663	\$ (660)
Miscellaneous	-	-	-	-	-	-
Total Receipts	\$ 115,125	\$ 115,208	\$ (83)	\$ 921,003	\$ 921,663	\$ (660)
Disbursements						
Principal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interest	-	-	-	291,503	304,498	(12,995)
Other	1,000	-	1,000	1,000	3,700	(2,700)
Total Disbursements	\$ 1,000	\$ -	\$ 1,000	\$ 292,503	\$ 308,198	\$ (15,695)
Change in Cash Position	\$ 114,125	\$ 115,208	\$ (1,083)	\$ 628,501	\$ 613,466	\$ 15,035
<u>Beginning Cash Position</u>	<u>514,375</u>	<u>498,258</u>	<u>16,117</u>	<u>-</u>	<u>-</u>	<u>-</u>
Ending Cash Position	\$ 628,501	\$ 613,466	\$ 15,035	\$ 628,501	\$ 613,466	\$ 15,035

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

Statement of Receipts, Disbursements, and Net Cash Position
As of August 31, 2022

	<u>MONTH-TO-DATE</u>			<u>YEAR-TO-DATE</u>		
	2022	2021	Change	2022	2021	Change
Receipts						
Transfers In	\$ 43,307	\$ 43,330	\$ (23)	\$ 346,453	\$ 346,640	\$ (187)
Miscellaneous	440	3	438	972	34	938
Total Receipts	\$ 43,747	\$ 43,333	\$ 414	\$ 347,425	\$ 346,674	\$ 751
Disbursements						
Principal	\$ -	\$ -	\$ -	\$ 364,000	\$ 357,000	\$ 7,000
Interest	-	-	-	152,320	194,180	(41,860)
Other	-	-	-	-	-	-
Total Disbursements	\$ -	\$ -	\$ -	\$ 516,320	\$ 551,180	\$ (34,860)
Change in Cash Position	\$ 43,747	\$ 43,333	\$ 414	\$ (168,895)	\$ (204,506)	\$ 35,611
Beginning Cash Position	385,164	346,489	38,676	597,806	594,328	3,479
Ending Cash Position	\$ 428,911	\$ 389,822	\$ 39,090	\$ 428,911	\$ 389,822	\$ 39,090



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

Statement of Receipts, Disbursements, and Net Cash Position
As of August 31, 2022

	<u>MONTH-TO-DATE</u>			<u>YEAR-TO-DATE</u>		
	2022	2021	Change	2022	2021	Change
Receipts						
Interest on Investment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Bond Proceeds	-	-	-	-	-	-
Total Receipts	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Disbursements						
Professional and Contractual Services	\$ 330,180	\$ 883,242	\$ (553,063)	\$ 2,299,130	\$ 4,522,491	\$ (2,223,361)
Other	-	-	-	-	-	-
Total Disbursements	\$ 330,180	\$ 883,242	\$ (553,063)	\$ 2,299,130	\$ 4,522,491	\$ (2,223,361)
Change in Cash Position	\$ (330,180)	\$ (883,242)	\$ 553,063	\$ (2,299,130)	\$ (4,522,491)	\$ 2,223,361
<u>Beginning Cash Position</u>	<u>2,317,062</u>	<u>6,695,690</u>	<u>(4,378,628)</u>	<u>4,286,013</u>	<u>10,334,939</u>	<u>(6,048,926)</u>
Ending Cash Position	\$ 1,986,883	\$ 5,812,448	\$ (3,825,565)	\$ 1,986,883	\$ 5,812,448	\$ (3,825,565)

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

Statement of Receipts, Disbursements, and Net Cash Position
As of August 31, 2022

	<u>MONTH-TO-DATE</u>			<u>YEAR-TO-DATE</u>		
	2022	2021	Change	2022	2021	Change
Receipts						
Transfers In	\$ 850,000	\$ 570,000	\$ 280,000	\$ 3,780,457	\$ 3,830,000	\$ (49,543)
Miscellaneous	-	-	-	31,673	45,581	(13,909)
Total Receipts	\$ 850,000	\$ 570,000	\$ 280,000	\$ 3,812,130	\$ 3,875,581	\$ (63,452)
Disbursements						
Professional and Contractual Services	\$ 56,669	\$ 59,264	\$ (2,595)	\$ 1,270,910	\$ 1,913,050	\$ (642,140)
Payment In Lieu of Taxes ³	89,375	89,375	-	715,000	715,000	-
Other	-	6,376	(6,376)	1,269,212	212,412	1,056,800
Total Disbursements	\$ 146,044	\$ 155,015	\$ (8,971)	\$ 3,255,122	\$ 2,840,461	\$ 414,660
Change in Cash Position	\$ 703,956	\$ 414,985	\$ 288,971	\$ 557,008	\$ 1,035,120	\$ (478,112)
Beginning Cash Position	<u>5,867,813</u>	<u>4,904,661</u>	<u>963,152</u>	<u>6,014,761</u>	<u>4,284,526</u>	<u>1,730,235</u>
Ending Cash Position	\$ 6,571,769	\$ 5,319,647	\$ 1,252,122	\$ 6,571,769	\$ 5,319,647	\$ 1,252,122

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

Statement of Receipts, Disbursements, and Net Cash Position
As of August 31, 2022

	<u>MONTH-TO-DATE</u>			<u>YEAR-TO-DATE</u>		
	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	\$ -



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 August 31, 2022

	<u>MONTH-TO-DATE</u>			<u>YEAR-TO-DATE</u>		
	2022	2021	Change	2022	2021	Change
Receipts						
Transfers-In	\$ -	\$ 3,751	\$ (3,751)	\$ 22,509	\$ 30,012	\$ (7,503)
Miscellaneous	692	4	688	1,510	56	1,454
Total Receipts	\$ 692	\$ 3,756	\$ (3,064)	\$ 24,019	\$ 30,068	\$ (6,049)
Disbursements						
Principal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interest	-	-	-	-	-	-
Bank Service Charges	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total Disbursements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Change in Cash Position	\$ 692	\$ 3,756	\$ (3,064)	\$ 24,019	\$ 30,068	\$ (6,049)
<u>Beginning Cash Position</u>	<u>536,906</u>	<u>494,800</u>	<u>42,105</u>	<u>513,579</u>	<u>468,488</u>	<u>45,090</u>
Ending Cash Position⁴	\$ 537,597	\$ 498,556	\$ 39,042	\$ 537,597	\$ 498,556	\$ 39,042

City of Lawrence - Municipal Water Works Utility

Notes to Financial Statements

As of August 31, 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

20	Net Cash Position
	OPERATING FUND
22	Statement of Receipts, Disbursements, Net Cash Position As of August 31, 2022
23	For the Month Ended: August 31, 2022
24	For the YTD Period Ended: August 31, 2022
	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

SUMMARY



City of Lawrence - Municipal Sewage Works Utility

Summary - All Funds

Net Cash Position Summary

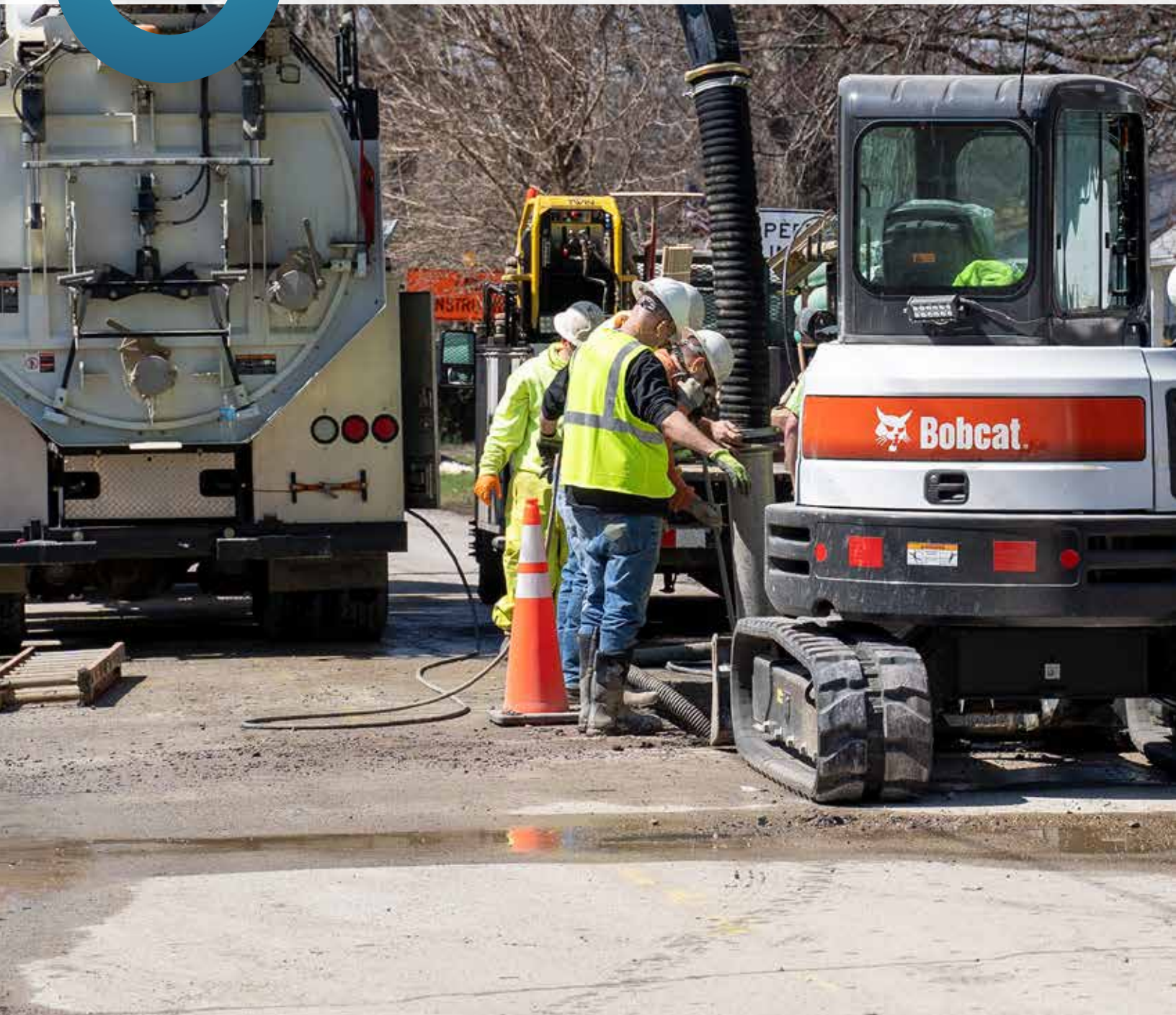
As of August 31, 2022

	8/31/2022	8/31/2021	8/31/2020	8/31/2019	8/31/2018
Operating Fund					
606 - Sewer Operating Fund	\$ 1,100,283	\$ 1,055,495	\$ 1,001,188	\$ 1,007,833	\$ 2,194,661
Bond and Capital Improvement Funds					
607 - Sewer Bond and Interest Sinking	\$ 161,056	\$ 295,310	\$ 146,913	\$ 282,938	\$ 277,359
609 - Sewer Bond Proceeds	-	-	-	-	-
611 - Sewer '09 Bond Proceeds	-	-	-	-	-
616 - Sewer SRF Loan Fund	-	-	-	-	-
618 - Sewer Capital Improvement	1,519,189	2,468,619	3,536,467	3,424,230	2,850,392
Total Restricted Funds	\$ 1,680,245	\$ 2,763,928	\$ 3,683,380	\$ 3,707,168	\$ 3,127,751
Restricted Debt Service Reserve Funds					
608 - Sewer Debt Service Reserve	\$ 821,515	\$ 819,167	\$ 819,014	\$ 810,386	\$ 233,251
615 - Sewer Debt Service Reserve '09	-	-	-	-	253,830
Total Debt Service Reserve Funds	\$ 821,515	\$ 819,167	\$ 819,014	\$ 810,386	\$ 487,081
Total Sewer Utility Net Cash Position	\$ 3,602,044	\$ 4,638,590	\$ 5,503,581	\$ 5,525,387	\$ 5,809,493

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 August 31, 2022

	<u>MONTH-TO-DATE</u>			<u>YEAR-TO-DATE</u>		
	2022	2021	Change	2022	2021	Change
Operating Receipts						
Residential Flat Rate Sales	\$ 437,894	\$ 414,274	\$ 23,619	\$ 3,017,133	\$ 3,074,345	\$ (57,212)
Commercial Metered Sales	265,257	253,646	11,611	1,775,439	1,723,576	51,862
Residential Metered Sales	60,314	59,932	382	532,853	578,288	(45,434)
Penalties	15,383	14,692	691	127,434	121,246	6,188
Miscellaneous Receipts	9,565	2,420	7,145	45,275	36,370	8,905
Total Operating Receipts	\$ 788,412	\$ 744,964	\$ 43,448	\$ 5,498,133	\$ 5,533,825	\$ (35,692)
Operating Disbursements						
Salaries and Benefits	\$ 104,671	\$ 113,992	\$ (9,321)	\$ 960,128	\$ 1,016,280	\$ (56,152)
Treatment Expense	306,338	242,801	63,537	2,562,013	1,826,141	735,872
Professional and Contractual Services	17,611	5,199	12,412	186,162	140,081	46,080
Materials and Supplies	15,462	2,706	12,756	64,810	56,748	8,062
Transportation Expense	7,312	4,305	3,007	42,443	36,200	6,243
Insurance Expense	-	-	-	73,391	70,780	2,611
Rental of Equipment	231	786	(555)	4,948	6,156	(1,207)
Purchased Power	7,033	9,132	(2,099)	87,988	69,556	18,433
Contractual Payment to City ¹	-	-	-	-	-	-
Miscellaneous Expense	45,344	59,476	(14,132)	512,354	499,887	12,467
Total Operating Disbursements	\$ 504,003	\$ 438,398	\$ 65,605	\$ 4,494,237	\$ 3,721,828	\$ 772,409
Net Operating Receipts/(Disbursements)	\$ 284,409	\$ 306,566	\$ (22,157)	\$ 1,003,896	\$ 1,811,997	\$ (808,101)
Non-Operating Receipts						
EDU Fee	\$ 15,050	\$ 3,000	\$ 12,050	\$ 134,350	\$ 75,350	\$ 59,000
Loan Payment from Water Utility	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total Non-Operating Receipts	\$ 15,050	\$ 3,000	\$ 12,050	\$ 134,350	\$ 75,350	\$ 59,000
Non-Operating Disbursements						
Transfers-Out	\$ 53,574	\$ 262,106	\$ (208,533)	\$ 991,129	\$ 1,829,799	\$ (838,669)
Loan Payment to Water Utility	-	-	-	-	-	-
Interest Expense	-	-	-	-	-	-
Principal Payment	-	-	-	-	-	-
Capital Leases	-	-	-	-	-	-
Accounts Payable	(516)	350	(866)	1,778	3,511	(1,733)
Other	-	-	-	-	-	-
Total Non-Operating Receipts/(Disbursements)	\$ 53,058	\$ 262,456	\$ (209,398)	\$ 992,907	\$ 1,833,310	\$ (840,402)
Change in Cash Position - Net Receipts	\$ 246,402	\$ 47,110	\$ 199,291	\$ 145,339	\$ 54,038	\$ 91,301
Beginning Cash Position	853,882	1,008,385	(154,503)	954,944	1,001,458	(46,513)
Ending Cash Position	\$ 1,100,283	\$ 1,055,495	\$ 44,788	\$ 1,100,283	\$ 1,055,495	\$ 44,788

City of Lawrence - Municipal Sewage Works Utility

606 - Operating Fund

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

	MONTH-TO-DATE				
	2022	2021	2020	2019	2018
Operating Receipts					
Residential Flat Rate Sales	\$ 437,894	\$ 414,274	\$ 330,644	\$ 353,691	\$ 383,534
Commercial Metered Sales	265,257	253,646	217,720	250,234	252,392
Residential Metered Sales	60,314	59,932	51,234	44,750	59,243
Penalties	15,383	14,692	237	17,266	20,776
Miscellaneous Receipts	9,565	2,420	4,255	6,600	5,490
Total Operating Receipts	\$ 788,412	\$ 744,964	\$ 604,090	\$ 672,541	\$ 721,434
Operating Disbursements					
Salaries and Benefits	\$ 104,671	\$ 113,992	\$ 121,002	\$ 113,172	\$ 105,953
Treatment Expense	306,338	242,801	-	219,363	107,969
Professional and Contractual Services	17,611	5,199	15,586	19,565	19,528
Materials and Supplies	15,462	2,706	1,623	12,782	15,378
Transportation Expense	7,312	4,305	3,585	7,158	7,366
Insurance Expense	-	-	-	20	-
Rental of Equipment	231	786	-	1,488	678
Purchased Power	7,033	9,132	7,247	8,247	6,187
Contractual Payment to City ¹	-	-	-	-	-
Miscellaneous Expense	45,344	59,476	41,147	62,253	45,494
Total Operating Disbursements	\$ 504,003	\$ 438,398	\$ 190,189	\$ 444,048	\$ 308,552
Net Operating Receipts/(Disbursements)	\$ 284,409	\$ 306,566	\$ 413,900	\$ 228,493	\$ 412,883
Non-Operating Receipts					
EDU Fee	\$ 15,050	\$ 3,000	\$ 18,000	\$ 18,050	\$ 36,000
Loan Payment from Water Utility	-	-	-	-	-
Other	-	-	-	-	-
Total Non-Operating Receipts	\$ 15,050	\$ 3,000	\$ 18,000	\$ 18,050	\$ 36,000
Non-Operating Disbursements					
Transfers-Out	\$ 53,574	\$ 262,106	\$ 434,813	\$ 264,623	\$ 64,917
Loan Payment to Water Utility	-	-	-	-	-
Interest Expense	-	-	-	-	-
Principal Payment	-	-	-	-	-
Capital Leases	-	-	-	-	-
Accounts Payable	(516)	350	179	(79)	1,079
Other	-	-	-	-	-
Total Non-Operating Receipts/(Disbursements)	\$ 53,058	\$ 262,456	\$ 434,992	\$ 264,544	\$ 65,996
Change in Cash Position - Net Receipts	\$ 246,402	\$ 47,110	\$ (3,092)	\$ (18,001)	\$ 382,887
Beginning Cash Position	853,882	1,008,385	1,004,280	1,025,834	1,811,774
Ending Cash Position	\$ 1,100,283	\$ 1,055,495	\$ 1,001,188	\$ 1,007,833	\$ 2,194,661

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

Comparison Statement of Receipts, Disbursements, and Net Cash Position
For the Year-to-Date Period Ending: August 31

	2022	2021	YEAR-TO-DATE 2020	2019	2018
Operating Receipts					
Residential Flat Rate Sales	\$ 3,017,133	\$ 3,074,345	\$ 2,902,278	\$ 2,962,151	\$ 2,965,058
Commercial Metered Sales	1,775,439	1,723,576	1,717,223	1,862,671	1,903,654
Residential Metered Sales	532,853	578,288	549,177	505,897	545,343
Penalties	127,434	121,246	56,951	152,648	155,037
Miscellaneous Receipts	45,275	36,370	35,855	20,588	43,115
Total Operating Receipts	\$ 5,498,133	\$ 5,533,825	\$ 5,261,484	\$ 5,503,955	\$ 5,612,207
Operating Disbursements					
Salaries and Benefits	\$ 960,128	\$ 1,016,280	\$ 925,928	\$ 874,375	\$ 906,826
Treatment Expense	2,562,013	1,826,141	1,440,314	1,614,206	1,522,974
Professional and Contractual Services	186,162	140,081	207,929	169,728	124,727
Materials and Supplies	64,810	56,748	39,785	42,992	149,051
Transportation Expense	42,443	36,200	35,806	38,768	37,147
Insurance Expense	73,391	70,780	59,797	57,831	56,621
Rental of Equipment	4,948	6,156	5,585	7,430	5,369
Purchased Power	87,988	69,556	72,475	83,929	74,517
Contractual Payment to City ¹	-	-	-	-	-
Miscellaneous Expense	512,354	499,887	416,413	409,053	440,007
Total Operating Disbursements	\$ 4,494,237	\$ 3,721,828	\$ 3,204,032	\$ 3,298,312	\$ 3,317,239
Net Operating Receipts/(Disbursements)	\$ 1,003,896	\$ 1,811,997	\$ 2,057,453	\$ 2,205,643	\$ 2,294,968
Non-Operating Receipts					
EDU Fee	\$ 134,350	\$ 75,350	\$ 308,250	\$ 57,800	\$ 166,500
Loan Payment from Water Utility	-	-	-	-	-
Other	-	-	-	-	-
Total Non-Operating Receipts	\$ 134,350	\$ 75,350	\$ 308,250	\$ 57,800	\$ 166,500
Non-Operating Disbursements					
Transfers-Out	\$ 991,129	\$ 1,829,799	\$ 2,368,505	\$ 2,281,984	\$ 3,519,335
Loan Payment to Water Utility	-	-	-	-	(875,259)
Interest Expense	-	-	-	-	-
Principal Payment	-	-	-	-	-
Capital Leases	-	-	-	-	-
Accounts Payable	1,778	3,511	1,883	(1,556)	83,919
Other	-	-	-	-	-
Total Non-Operating Receipts/(Disbursements)	\$ 992,907	\$ 1,833,310	\$ 2,370,388	\$ 2,280,428	\$ 2,727,995
Change in Cash Position - Net Receipts	\$ 145,339	\$ 54,038	\$ (4,685)	\$ (16,985)	\$ (266,527)
Beginning Cash Position	954,944	1,001,458	1,005,873	1,024,818	2,461,188
Ending Cash Position	\$ 1,100,283	\$ 1,055,495	\$ 1,001,188	\$ 1,007,833	\$ 2,194,661



**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 August 31, 2022

	<u>MONTH-TO-DATE</u>			<u>YEAR-TO-DATE</u>		
	2022	2021	Change	2022	2021	Change
Receipts						
Transfers In	\$ 53,574	\$ 45,106	\$ 8,467	\$ 428,589	\$ 362,799	\$ 65,790
Miscellaneous	115	1	114	222	21,447	(21,226)
Total Receipts	\$ 53,688	\$ 45,107	\$ 8,581	\$ 428,811	\$ 384,246	\$ 44,565
Disbursements						
Principal	\$ -	\$ -	\$ -	\$ 176,142	\$ -	\$ 176,142
Interest	-	-	-	90,763	88,086	2,676
Other	-	-	-	850	850	-
Total Disbursements	\$ -	\$ -	\$ -	\$ 267,755	\$ 88,936	\$ 178,818
Change in Cash Position	\$ 53,688	\$ 45,107	\$ 8,581	\$ 161,056	\$ 295,310	\$ (134,254)
<u>Beginning Cash Position</u>	<u>107,368</u>	<u>250,203</u>	<u>(142,835)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Ending Cash Position	\$ 161,056	\$ 295,310	\$ (134,254)	\$ 161,056	\$ 295,310	\$ (134,254)

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

Statement of Receipts, Disbursements, and Net Cash Position
As of August 31, 2022

	MONTH-TO-DATE			YEAR-TO-DATE		
	2022	2021	Change	2022	2021	Change
Receipts						
Transfers In	\$ 2,533	\$ 217,000	\$ (214,467)	\$ 565,074	\$ 1,467,000	\$ (901,926)
Miscellaneous	-	-	-	454,305	36,513	417,792
Total Receipts	\$ 2,533	\$ 217,000	\$ (214,467)	\$ 1,019,379	\$ 1,503,513	\$ (484,134)
Disbursements						
Professional and Contractual Services	\$ 59,358	\$ 7,646	\$ 51,712	\$ 448,459	\$ 493,503	\$ (45,044)
Materials and Supplies	-	-	-	66,749	37,209	29,540
Payment to City	169,663	169,663		1,357,306	1,357,306	
Other	118,922	266	118,657	173,502	51,640	121,862
Total Disbursements	\$ 347,943	\$ 177,574	\$ 170,369	\$ 2,046,016	\$ 1,939,658	\$ 106,358
Change in Cash Position	\$ (345,410)	\$ 39,426	\$ (384,835)	\$ (1,026,637)	\$ (436,145)	\$ (590,493)
Beginning Cash Position	1,864,599	2,429,193	(564,594)	2,545,826	2,904,763	(358,937)
Ending Cash Position	\$ 1,519,189	\$ 2,468,619	\$ (949,430)	\$ 1,519,189	\$ 2,468,619	\$ (949,430)

**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 August 31, 2022

	MONTH-TO-DATE			YEAR-TO-DATE		
	2022	2021	Change	2022	2021	Change
Receipts						
Transfers In	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Miscellaneous	1,057	7	1,050	2,322	96	2,226
Total Receipts	\$ 1,057	\$ 7	\$ 1,050	\$ 2,322	\$ 96	\$ 2,226
Disbursements						
Principal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interest	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total Disbursements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Change in Cash Position	\$ 1,057	\$ 7	\$ 1,050	\$ 2,322	\$ 96	\$ 2,226
Beginning Cash Position	820,458	819,160	1,299	819,194	819,071	123
Ending Cash Position²	\$ 821,515	\$ 819,167	\$ 2,349	\$ 821,515	\$ 819,167	\$ 2,349

City of Lawrence - Municipal Sewage Works Utility
Notes to Financial Statements

As of August 31, 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.
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