

2022 LAWRENCE UTILITIES

MONTHLY FINANCIAL REPORT

JULY

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 July 31, 2022

	7/31/2022	7/31/2021	7/31/2020	7/31/2019	7/31/2018
Operating Fund					
601 - Water Operating Fund	\$ 1,047,461	\$ 1,009,693	\$ 1,023,479	\$ 1,056,757	\$ 1,026,332
Bond and Capital Improvement Funds					
602 - Bond and Interest Sinking	\$ 514,375	\$ 498,258	\$ 456,102	\$ 443,885	\$ 433,667
603 - 2017 Water SRF Bond and Interest	385,164	346,489	377,567	369,485	190,622
605 - Water Utility Bond Proceeds ¹	2,317,062	6,695,690	12,411,055	10,182	14,649
610 - Water '09 Bond Proceeds	-	-	-	-	-
617 - Capital Improvement Fund	5,867,813	4,904,661	3,510,356	3,344,811	2,099,237
619 - Water 2017 SRF Loan Fund	38	38	684,903	1,536,041	-
Total Restricted Funds	\$ 9,084,453	\$ 12,445,136	\$ 17,439,983	\$ 5,704,405	\$ 2,738,175
Restricted Debt Service Reserve Funds					
604 - Water Bond Debt Service Reserve	\$ 536,906	\$ 494,800	\$ 449,668	\$ 399,566	\$ 345,953
614 - Water Debt Service Reserve '09 ²	-	-	-	-	-
Total Debt Service Reserve Funds	\$ 536,906	\$ 494,800	\$ 449,668	\$ 399,566	\$ 345,953
Total Water Utility Cash Position	\$ 10,668,820	\$ 13,949,629	\$ 18,913,130	\$ 7,160,728	\$ 4,110,459

**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 July 31, 2022

	<u>MONTH-TO-DATE</u>			<u>YEAR-TO-DATE</u>		
	2022	2021	Change	2022	2021	Change
Operating Receipts						
Residential Metered Sales	\$ 563,983	\$ 640,373	\$ (76,390)	\$ 4,111,503	\$ 4,306,392	\$ (194,889)
Commercial Metered Sales	219,867	238,419	(18,552)	1,598,559	1,567,291	31,268
Private Fire Protection	41,464	41,405	59	328,227	328,424	(198)
Hydrant Fees	24,777	24,910	(133)	184,479	186,880	(2,402)
Penalties	17,402	16,695	707	120,073	115,270	4,803
New Meters	15,751	3,610	12,141	40,080	31,733	8,348
Miscellaneous	1,900	1,845	55	16,443	13,199	3,244
Total Operating Receipts	\$ 885,144	\$ 967,256	\$ (82,112)	\$ 6,399,364	\$ 6,549,189	\$ (149,825)
Operating Disbursements						
Salaries and Benefits	\$ 179,329	\$ 154,632	\$ 24,697	\$ 1,125,022	\$ 1,048,484	\$ 76,539
Professional and Contractual Services	21,655	29,465	(7,810)	280,288	173,387	106,901
Materials and Supplies	6,545	19,204	(12,659)	142,488	156,706	(14,218)
Transportation Expense	8,361	5,100	3,261	45,391	35,633	9,758
Insurance Expense	-	26,276	(26,276)	73,391	70,780	2,611
Chemicals	8,966	12,530	(3,564)	65,808	44,946	20,862
Rental of Equipment	1,890	-	1,890	7,592	8,490	(897)
Purchased Power	60,688	692	59,995	206,590	168,544	38,046
Miscellaneous Expense	91,898	79,705	12,193	563,198	592,286	(29,087)
Contractual Payment to City ³	-	-	-	-	-	-
Total Operating Disbursements	\$ 379,330	\$ 327,604	\$ 51,726	\$ 2,509,768	\$ 2,299,254	\$ 210,515
Net Operating Receipts/(Disbursements)	\$ 505,814	\$ 639,652	\$ (133,838)	\$ 3,889,595	\$ 4,249,935	\$ (360,340)
Net Operating Margin	57.1%	66.1%	-9.0%	60.8%	64.9%	-4.1%
Non-Operating Receipts						
EDU Fees	\$ 37,500	\$ 3,090	\$ 34,410	\$ 116,891	\$ 73,690	\$ 43,201
Other Receipts	22,369	17,803	4,566	78,317	78,255	62
Total Non-Operating Receipts	\$ 59,869	\$ 20,893	\$ 38,976	\$ 195,208	\$ 151,945	\$ 43,263
Non-Operating Disbursements						
Transfers to Water Bond and Interest Fund	\$ 158,432	\$ 158,538	\$ (106)	\$ 1,109,025	\$ 1,109,765	\$ (741)
Transfers to Water Debt Service Reserve Fund	-	3,751	(3,751)	22,509	26,260	(3,751)
Loan Payment to Sewer Utility	-	-	-	-	-	-
Principal Payment	-	-	-	-	-	-
Interest Expense	-	-	-	-	-	-
Capital Leases	-	-	-	-	-	-
Other	(17,624)	(10,987)	(6,637)	(23,004)	843	(23,847)
Other Transfers-Out	-	-	-	-	-	-
Transfers to Water Capital Improvement Fund	427,000	560,000	(133,000)	2,930,457	3,260,000	(329,543)
Total Non-Operating Disbursements	\$ 567,808	\$ 711,303	\$ (143,495)	\$ 4,038,987	\$ 4,396,869	\$ (357,882)
Change in Cash Position - Net Receipts	\$ (2,125)	\$ (50,758)	\$ 48,633	\$ 45,817	\$ 5,011	\$ 40,806
Beginning Cash Position	1,049,587	1,060,451	(10,864)	1,001,644	1,004,682	(3,037)
Ending Cash Position	\$ 1,047,461	\$ 1,009,693	\$ 37,769	\$ 1,047,461	\$ 1,009,693	\$ 37,769

Source: City Controller's Office

City of Lawrence - Municipal Water Works Utility

601 - Water Utility Operating Fund

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

	MONTH-TO-DATE				
	2022	2021	2020	2019	2018
Operating Receipts					
Residential Metered Sales	\$ 563,983	\$ 640,373	\$ 697,290	\$ 625,623	\$ 615,169
Commercial Metered Sales	219,867	238,419	270,610	251,994	249,569
Private Fire Protection	41,464	41,405	46,986	49,885	38,161
Hydrant Fees	24,777	24,910	28,700	32,437	21,488
Penalties	17,402	16,695	881	19,901	17,913
New Meters	15,751	3,610	3,320	3,189	6,065
Miscellaneous	1,900	1,845	1,791	1,739	20,726
Total Operating Receipts	\$ 885,144	\$ 967,256	\$ 1,049,578	\$ 984,768	\$ 969,090
Operating Disbursements					
Salaries and Benefits	\$ 179,329	\$ 154,632	\$ 123,673	\$ 128,062	\$ 115,857
Professional and Contractual Services	21,655	29,465	13,820	17,702	92,300
Materials and Supplies	6,545	19,204	19,896	30,549	47,919
Transportation Expense	8,361	5,100	4,205	3,470	10,923
Insurance Expense	-	26,276	-	23,220	15,872
Chemicals	8,966	12,530	6,220	-	13,000
Rental of Equipment	1,890	-	1,445	698	678
Purchased Power	60,688	692	27,900	23,762	28,760
Miscellaneous Expense	91,898	79,705	44,873	54,851	51,411
Contractual Payment to City ³	-	-	-	-	-
Total Operating Disbursements	\$ 379,330	\$ 327,604	\$ 242,031	\$ 282,313	\$ 376,721
Net Operating Receipts/(Disbursements)	\$ 505,814	\$ 639,652	\$ 807,547	\$ 702,455	\$ 592,369
Net Operating Margin	57.1%	66.1%	76.9%	71.3%	61.1%
Non-Operating Receipts					
EDU Fees	\$ 37,500	\$ 3,090	\$ 3,150	\$ 4,500	\$ 15,450
Other Receipts	22,369	17,803	8,125	9,997	23,375
Total Non-Operating Receipts	\$ 59,869	\$ 20,893	\$ 11,275	\$ 14,497	\$ 38,825
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	-	-	-	-	8
Capital Leases	-	-	-	-	495
Other	(17,624)	(10,987)	(7,583)	(16,359)	(16,664)
Other Transfers-Out	-	-	-	-	-
Transfers to Water Capital Improvement Fund	427,000	560,000	725,000	550,000	560,000
Total Non-Operating Disbursements	\$ 567,808	\$ 711,303	\$ 848,762	\$ 664,819	\$ 645,432
Change in Cash Position - Net Receipts	\$ (2,125)	\$ (50,758)	\$ (29,939)	\$ 52,134	\$ (14,238)
Beginning Cash Position	1,049,587	1,060,451	1,053,418	1,004,624	1,040,570
Ending Cash Position	\$ 1,047,461	\$ 1,009,693	\$ 1,023,479	\$ 1,056,757	\$ 1,026,332

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: July 31

	YEAR-TO-DATE				
	2022	2021	2020	2019	2018
Operating Receipts					
Residential Metered Sales	\$ 4,111,503	\$ 4,306,392	\$ 4,181,644	\$ 3,744,648	\$ 3,643,249
Commercial Metered Sales	1,598,559	1,567,291	1,554,466	1,501,370	1,443,583
Private Fire Protection	328,227	328,424	315,494	281,874	251,889
Hydrant Fees	184,479	186,880	177,403	158,089	145,237
Penalties	120,073	115,270	56,800	132,465	144,572
New Meters	40,080	31,733	36,822	17,236	44,299
Miscellaneous	16,443	13,199	13,203	13,162	36,330
Total Operating Receipts	\$ 6,399,364	\$ 6,549,189	\$ 6,335,833	\$ 5,848,845	\$ 5,709,159
Operating Disbursements					
Salaries and Benefits	\$ 1,125,022	\$ 1,048,484	\$ 988,891	\$ 957,914	\$ 940,319
Professional and Contractual Services	280,288	173,387	244,556	234,952	274,392
Materials and Supplies	142,488	156,706	121,492	190,212	292,006
Transportation Expense	45,391	35,633	34,840	34,467	37,470
Insurance Expense	73,391	70,780	59,797	57,811	56,621
Chemicals	65,808	44,946	38,455	49,934	51,657
Rental of Equipment	7,592	8,490	5,585	5,942	5,491
Purchased Power	206,590	168,544	173,459	194,354	225,951
Miscellaneous Expense	563,198	592,286	579,375	489,512	568,256
Contractual Payment to City ³	-	-	-	-	-
Total Operating Disbursements	\$ 2,509,768	\$ 2,299,254	\$ 2,246,449	\$ 2,215,098	\$ 2,452,164
Net Operating Receipts/(Disbursements)	\$ 3,889,595	\$ 4,249,935	\$ 4,089,384	\$ 3,633,747	\$ 3,256,996
Net Operating Margin	60.8%	64.9%	64.5%	62.1%	57.0%
Non-Operating Receipts					
EDU Fees	\$ 116,891	\$ 73,690	\$ 304,075	\$ 39,700	\$ 134,840
Other Receipts	78,317	78,255	87,433	60,127	120,726
Total Non-Operating Receipts	\$ 195,208	\$ 151,945	\$ 391,508	\$ 99,827	\$ 255,566
Non-Operating Disbursements					
Transfers to Water Bond and Interest Fund	\$ 1,109,025	\$ 1,109,765	\$ 893,154	\$ 891,987	\$ 684,892
Transfers to Water Debt Service Reserve Fund	22,509	26,260	26,260	26,260	26,260
Loan Payment to Sewer Utility	-	-	-	-	875,259
Principal Payment	-	-	-	-	-
Interest Expense	-	-	-	-	36,487
Capital Leases	-	-	-	-	91,159
Other	(23,004)	843	3,824	(6,201)	(7,278)
Other Transfers-Out	-	-	-	-	-
Transfers to Water Capital Improvement Fund	2,930,457	3,260,000	3,540,000	2,800,000	1,884,741
Total Non-Operating Disbursements	\$ 4,038,987	\$ 4,396,869	\$ 4,463,238	\$ 3,712,046	\$ 3,591,521
Change in Cash Position - Net Receipts	\$ 45,817	\$ 5,011	\$ 17,654	\$ 21,527	\$ (78,959)
Beginning Cash Position	1,001,644	1,004,682	1,005,825	1,035,230	1,105,291
Ending Cash Position	\$ 1,047,461	\$ 1,009,693	\$ 1,023,479	\$ 1,056,757	\$ 1,026,332

**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 July 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)	\$ 805,878	\$ 806,455	\$ (578)
Miscellaneous	-	-	-	-	-	-
Total Receipts	\$ 115,125	\$ 115,208	\$ (83)	\$ 805,878	\$ 806,455	\$ (578)
Disbursements						
Principal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interest	291,503	126,209	165,294	291,503	304,498	(12,995)
Other	-	-	-	-	3,700	(3,700)
Total Disbursements	\$ 291,503	\$ 126,209	\$ 165,294	\$ 291,503	\$ 308,198	\$ (16,695)
Change in Cash Position	\$ (176,377)	\$ (11,001)	\$ (165,376)	\$ 514,375	\$ 498,258	\$ 16,118
Beginning Cash Position	690,753	509,259	181,494	-	-	-
Ending Cash Position	\$ 514,375	\$ 498,258	\$ 16,117	\$ 514,375	\$ 498,258	\$ 16,118

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

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

	MONTH-TO-DATE			YEAR-TO-DATE		
	2022	2021	Change	2022	2021	Change
Receipts						
Transfers In	\$ 43,307	\$ 43,330	\$ (23)	\$ 303,147	\$ 303,310	\$ (163)
Miscellaneous	307	3	304	531	31	500
Total Receipts	\$ 43,613	\$ 43,333	\$ 280	\$ 303,678	\$ 303,341	\$ 337
Disbursements						
Principal	\$ -	\$ -	\$ -	\$ 364,000	\$ 357,000	\$ 7,000
Interest	74,340	34,650	39,690	152,320	194,180	(41,860)
Other	-	-	-	-	-	-
Total Disbursements	\$ 74,340	\$ 34,650	\$ 39,690	\$ 516,320	\$ 551,180	\$ (34,860)
Change in Cash Position	\$ (30,727)	\$ 8,683	\$ (39,410)	\$ (212,642)	\$ (247,839)	\$ 35,197
Beginning Cash Position	415,891	337,806	78,085	597,806	594,328	3,479
Ending Cash Position	\$ 385,164	\$ 346,489	\$ 38,676	\$ 385,164	\$ 346,489	\$ 38,676



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

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

	MONTH-TO-DATE			YEAR-TO-DATE		
	2022	2021	Change	2022	2021	Change
Receipts						
Interest on Investment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Bond Proceeds	-	-	-	-	-	-
Total Receipts	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Disbursements						
Professional and Contractual Services	\$ 129,293	\$ 253,358	\$ (124,065)	\$ 1,968,951	\$ 3,639,249	\$ (1,670,298)
Other	-	-	-	-	-	-
Total Disbursements	\$ 129,293	\$ 253,358	\$ (124,065)	\$ 1,968,951	\$ 3,639,249	\$ (1,670,298)
Change in Cash Position	\$ (129,293)	\$ (253,358)	\$ 124,065	\$ (1,968,951)	\$ (3,639,249)	\$ 1,670,298
Beginning Cash Position	2,446,355	6,949,048	(4,502,693)	4,286,013	10,334,939	(6,048,926)
Ending Cash Position	\$ 2,317,062	\$ 6,695,690	\$ (4,378,628)	\$ 2,317,062	\$ 6,695,690	\$ (4,378,628)

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

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

	MONTH-TO-DATE			YEAR-TO-DATE		
	2022	2021	Change	2022	2021	Change
Receipts						
Transfers In	\$ 427,000	\$ 560,000	\$ (133,000)	\$ 2,930,457	\$ 3,260,000	\$ (329,543)
Miscellaneous	-	-	-	31,673	45,581	(13,909)
Total Receipts	\$ 427,000	\$ 560,000	\$ (133,000)	\$ 2,962,130	\$ 3,305,581	\$ (343,452)
Disbursements						
Professional and Contractual Services	\$ 620,379	\$ (111,186)	\$ 731,565	\$ 1,214,241	\$ 1,853,786	\$ (639,545)
Payment In Lieu of Taxes ³	89,375	89,375	-	625,625	625,625	-
Other	539	82,114	(81,576)	1,269,212	206,036	1,063,176
Total Disbursements	\$ 710,293	\$ 60,303	\$ 649,990	\$ 3,109,078	\$ 2,685,447	\$ 423,631
Change in Cash Position	\$ (283,293)	\$ 499,697	\$ (782,990)	\$ (146,948)	\$ 620,135	\$ (767,083)
Beginning Cash Position	6,151,106	4,404,964	1,746,142	6,014,761	4,284,526	1,730,235
Ending Cash Position	\$ 5,867,813	\$ 4,904,661	\$ 963,152	\$ 5,867,813	\$ 4,904,661	\$ 963,152



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

Statement of Receipts, Disbursements, and Net Cash Position
As of July 31, 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 July 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	\$ 26,260	\$ (3,751)
Miscellaneous	438	4	434	818	52	766
Total Receipts	\$ 438	\$ 3,755	\$ (3,317)	\$ 23,327	\$ 26,312	\$ (2,985)
Disbursements						
Principal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interest	-	-	-	-	-	-
Bank Service Charges	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total Disbursements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Change in Cash Position	\$ 438	\$ 3,755	\$ (3,317)	\$ 23,327	\$ 26,312	\$ (2,985)
Beginning Cash Position	536,467	491,045	45,422	513,579	468,488	45,090
Ending Cash Position⁴	\$ 536,906	\$ 494,800	\$ 42,105	\$ 536,906	\$ 494,800	\$ 42,105

City of Lawrence - Municipal Water Works Utility

Notes to Financial Statements

As of July 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

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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

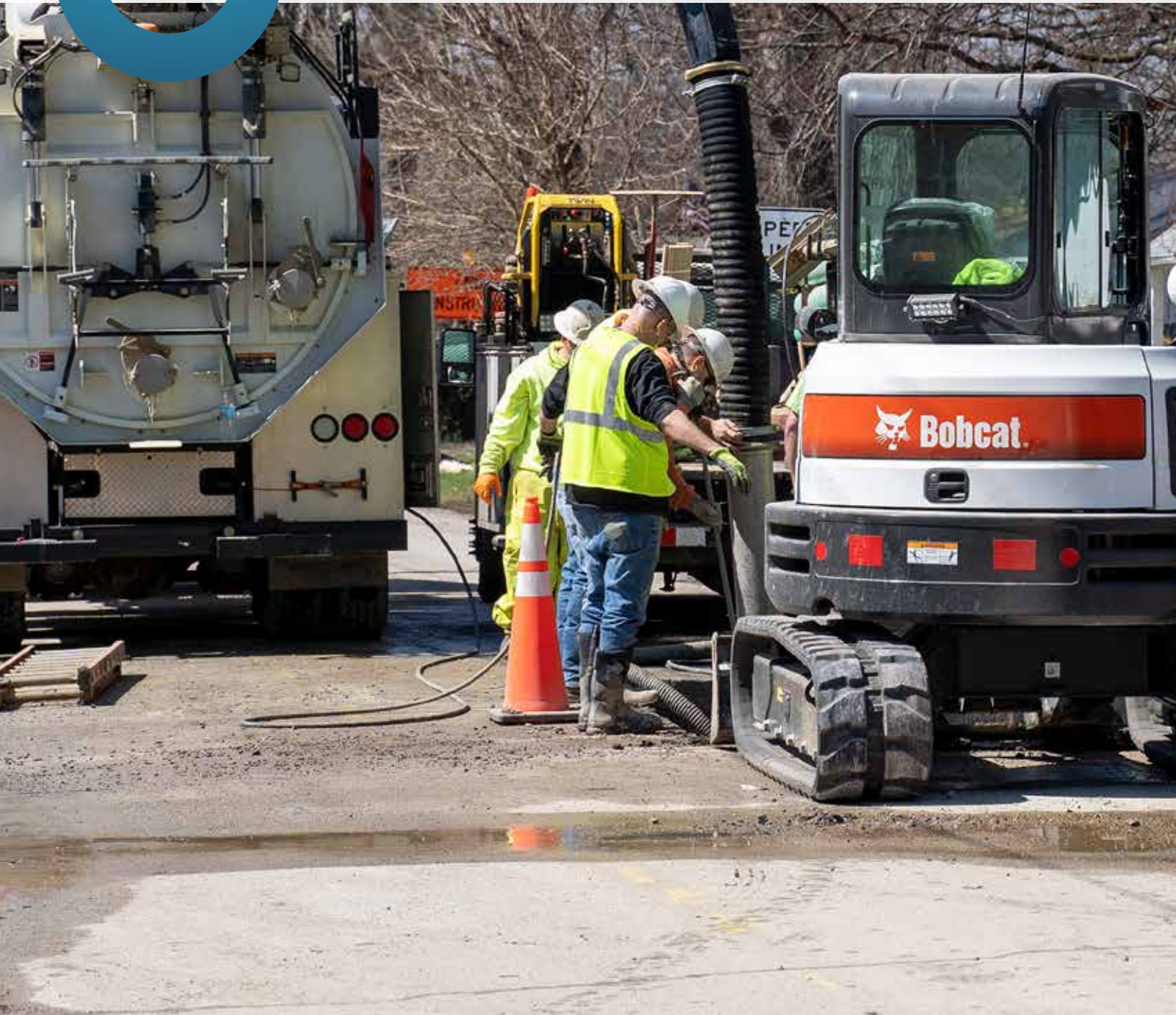
As of July 31, 2022

	7/31/2022	7/31/2021	7/31/2020	7/31/2019	7/31/2018
Operating Fund					
606 - Sewer Operating Fund	\$ 853,882	\$ 1,008,385	\$ 1,004,280	\$ 1,025,834	\$ 1,811,774
Bond and Capital Improvement Funds					
607 - Sewer Bond and Interest Sinking	\$ 107,368	\$ 250,203	\$ 118,000	\$ 234,215	\$ 228,342
609 - Sewer Bond Proceeds	-	-	-	-	-
611 - Sewer '09 Bond Proceeds	-	-	-	-	-
616 - Sewer SRF Loan Fund	-	-	-	-	-
618 - Sewer Capital Improvement	1,864,599	2,429,193	3,317,030	3,489,609	3,056,876
Total Restricted Funds	\$ 1,971,966	\$ 2,679,396	\$ 3,435,030	\$ 3,723,824	\$ 3,285,218
Restricted Debt Service Reserve Funds					
608 - Sewer Debt Service Reserve	\$ 820,458	\$ 819,160	\$ 818,957	\$ 808,870	\$ 233,251
615 - Sewer Debt Service Reserve '09	-	-	-	-	253,830
Total Debt Service Reserve Funds	\$ 820,458	\$ 819,160	\$ 818,957	\$ 808,870	\$ 487,081
Total Sewer Utility Net Cash Position	\$ 3,646,307	\$ 4,506,940	\$ 5,258,267	\$ 5,558,529	\$ 5,584,073

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 July 31, 2022

	MONTH-TO-DATE			YEAR-TO-DATE		
	2022	2021	Change	2022	2021	Change
Operating Receipts						
Residential Flat Rate Sales	\$ 336,015	\$ 372,888	\$ (36,873)	\$ 2,579,239	\$ 2,660,070	\$ (80,831)
Commercial Metered Sales	197,850	212,768	(14,919)	1,510,182	1,469,931	40,251
Residential Metered Sales	65,533	76,896	(11,363)	472,540	518,356	(45,816)
Penalties	14,358	13,276	1,082	112,051	106,554	5,496
Miscellaneous Receipts	10,390	13,700	(3,310)	35,710	33,950	1,760
Total Operating Receipts	\$ 624,145	\$ 689,529	\$ (65,383)	\$ 4,709,721	\$ 4,788,861	\$ (79,140)
Operating Disbursements						
Salaries and Benefits	\$ 123,417	\$ 131,253	\$ (7,836)	\$ 855,457	\$ 902,288	\$ (46,832)
Treatment Expense	614,503	232,347	382,156	2,255,675	1,583,340	672,335
Professional and Contractual Services	14,601	19,471	(4,871)	168,551	134,882	33,669
Materials and Supplies	6,492	5,251	1,242	49,348	54,041	(4,694)
Transportation Expense	9,386	4,356	5,030	35,131	31,894	3,236
Insurance Expense	-	26,276	(26,276)	73,391	70,780	2,611
Rental of Equipment	630	-	630	4,717	5,370	(653)
Purchased Power	19,731	8,664	11,067	80,955	60,424	20,531
Contractual Payment to City ¹	-	-	-	-	-	-
Miscellaneous Expense	76,303	62,886	13,417	467,010	440,411	26,600
Total Operating Disbursements	\$ 865,062	\$ 490,503	\$ 374,559	\$ 3,990,234	\$ 3,283,430	\$ 706,804
Net Operating Receipts/(Disbursements)	\$ (240,917)	\$ 199,025	\$ (439,942)	\$ 719,487	\$ 1,505,431	\$ (785,944)
Non-Operating Receipts						
EDU Fee	\$ 37,550	\$ 3,300	\$ 34,250	\$ 119,300	\$ 72,350	\$ 46,950
Loan Payment from Water Utility	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total Non-Operating Receipts	\$ 37,550	\$ 3,300	\$ 34,250	\$ 119,300	\$ 72,350	\$ 46,950
Non-Operating Disbursements						
Transfers-Out	\$ 53,574	\$ 155,106	\$ (101,533)	\$ 937,556	\$ 1,567,693	\$ (630,137)
Loan Payment to Water Utility	-	-	-	-	-	-
Interest Expense	-	-	-	-	-	-
Principal Payment	-	-	-	-	-	-
Capital Leases	-	-	-	-	-	-
Accounts Payable	216	410	(194)	2,294	3,161	(867)
Other	-	-	-	-	-	-
Total Non-Operating Receipts/(Disbursements)	\$ 53,789	\$ 155,516	\$ (101,727)	\$ 939,850	\$ 1,570,854	\$ (631,004)
Change in Cash Position - Net Receipts	\$ (257,156)	\$ 46,810	\$ (303,965)	\$ (101,063)	\$ 6,927	\$ (107,990)
Beginning Cash Position	1,111,038	961,576	149,462	954,944	1,001,458	(46,513)
Ending Cash Position	\$ 853,882	\$ 1,008,385	\$ (154,503)	\$ 853,882	\$ 1,008,385	\$ (154,503)

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

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

	MONTH-TO-DATE				
	2022	2021	2020	2019	2018
Operating Receipts					
Residential Flat Rate Sales	\$ 336,015	\$ 372,888	\$ 376,311	\$ 419,925	\$ 396,974
Commercial Metered Sales	197,850	212,768	246,015	267,389	267,459
Residential Metered Sales	65,533	76,896	83,851	67,556	90,991
Penalties	14,358	13,276	502	19,461	18,855
Miscellaneous Receipts	10,390	13,700	1,900	2,440	7,050
Total Operating Receipts	\$ 624,145	\$ 689,529	\$ 708,578	\$ 776,772	\$ 781,329
Operating Disbursements					
Salaries and Benefits	\$ 123,417	\$ 131,253	\$ 106,463	\$ 100,196	\$ 107,338
Treatment Expense	614,503	232,347	196,042	230,692	170,649
Professional and Contractual Services	14,601	19,471	16,257	14,870	9,750
Materials and Supplies	6,492	5,251	9,196	6,877	28,894
Transportation Expense	9,386	4,356	4,698	3,045	8,057
Insurance Expense	-	26,276	-	23,220	15,872
Rental of Equipment	630	-	1,445	698	678
Purchased Power	19,731	8,664	8,034	10,320	8,209
Contractual Payment to City ¹	-	-	-	-	-
Miscellaneous Expense	76,303	62,886	39,123	57,143	46,153
Total Operating Disbursements	\$ 865,062	\$ 490,503	\$ 381,257	\$ 447,061	\$ 395,599
Net Operating Receipts/(Disbursements)	\$ (240,917)	\$ 199,025	\$ 327,321	\$ 329,711	\$ 385,730
Non-Operating Receipts					
EDU Fee	\$ 37,550	\$ 3,300	\$ 3,000	\$ 6,000	\$ 15,000
Loan Payment from Water Utility	-	-	-	-	-
Other	-	-	-	-	-
Total Non-Operating Receipts	\$ 37,550	\$ 3,300	\$ 3,000	\$ 6,000	\$ 15,000
Non-Operating Disbursements					
Transfers-Out	\$ 53,574	\$ 155,106	\$ 384,813	\$ 314,623	\$ 64,917
Loan Payment to Water Utility	-	-	-	-	-
Interest Expense	-	-	-	-	-
Principal Payment	-	-	-	-	-
Capital Leases	-	-	-	-	-
Accounts Payable	216	410	327	(1,307)	77,088
Other	-	-	-	-	-
Total Non-Operating Receipts/(Disbursements)	\$ 53,789	\$ 155,516	\$ 385,140	\$ 313,316	\$ 142,005
Change in Cash Position - Net Receipts	\$ (257,156)	\$ 46,810	\$ (54,819)	\$ 22,395	\$ 258,725
Beginning Cash Position	1,111,038	961,576	1,059,099	1,003,439	1,553,049
Ending Cash Position	\$ 853,882	\$ 1,008,385	\$ 1,004,280	\$ 1,025,834	\$ 1,811,774

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

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

	<u>YEAR-TO-DATE</u>				
	2022	2021	2020	2019	2018
Operating Receipts					
Residential Flat Rate Sales	\$ 2,579,239	\$ 2,660,070	\$ 2,571,635	\$ 2,608,461	\$ 2,581,524
Commercial Metered Sales	1,510,182	1,469,931	1,499,504	1,612,436	1,651,262
Residential Metered Sales	472,540	518,356	497,942	461,147	486,100
Penalties	112,051	106,554	56,714	135,381	134,261
Miscellaneous Receipts	35,710	33,950	31,600	13,988	37,625
Total Operating Receipts	\$ 4,709,721	\$ 4,788,861	\$ 4,657,395	\$ 4,831,414	\$ 4,890,772
Operating Disbursements					
Salaries and Benefits	\$ 855,457	\$ 902,288	\$ 804,926	\$ 761,203	\$ 800,873
Treatment Expense	2,255,675	1,583,340	1,440,314	1,394,842	1,415,005
Professional and Contractual Services	168,551	134,882	192,343	150,163	105,200
Materials and Supplies	49,348	54,041	38,161	30,210	133,672
Transportation Expense	35,131	31,894	32,222	31,610	29,782
Insurance Expense	73,391	70,780	59,797	57,811	56,621
Rental of Equipment	4,717	5,370	5,585	5,942	4,691
Purchased Power	80,955	60,424	65,229	75,682	68,330
Contractual Payment to City ¹	-	-	-	-	-
Miscellaneous Expense	467,010	440,411	375,266	346,800	394,513
Total Operating Disbursements	\$ 3,990,234	\$ 3,283,430	\$ 3,013,842	\$ 2,854,264	\$ 3,008,687
Net Operating Receipts/(Disbursements)	\$ 719,487	\$ 1,505,431	\$ 1,643,552	\$ 1,977,150	\$ 1,882,085
Non-Operating Receipts					
EDU Fee	\$ 119,300	\$ 72,350	\$ 290,250	\$ 39,750	\$ 130,500
Loan Payment from Water Utility	-	-	-	-	-
Other	-	-	-	-	-
Total Non-Operating Receipts	\$ 119,300	\$ 72,350	\$ 290,250	\$ 39,750	\$ 130,500
Non-Operating Disbursements					
Transfers-Out	\$ 937,556	\$ 1,567,693	\$ 1,933,692	\$ 2,017,361	\$ 3,454,418
Loan Payment to Water Utility	-	-	-	-	(875,259)
Interest Expense	-	-	-	-	-
Principal Payment	-	-	-	-	-
Capital Leases	-	-	-	-	-
Accounts Payable	2,294	3,161	1,703	(1,477)	82,840
Other	-	-	-	-	-
Total Non-Operating Receipts/(Disbursements)	\$ 939,850	\$ 1,570,854	\$ 1,935,395	\$ 2,015,884	\$ 2,661,999
Change in Cash Position - Net Receipts	\$ (101,063)	\$ 6,927	\$ (1,593)	\$ 1,016	\$ (649,414)
Beginning Cash Position	954,944	1,001,458	1,005,873	1,024,818	2,461,188
Ending Cash Position	\$ 853,882	\$ 1,008,385	\$ 1,004,280	\$ 1,025,834	\$ 1,811,774

**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 July 31, 2022

	MONTH-TO-DATE			YEAR-TO-DATE		
	2022	2021	Change	2022	2021	Change
Receipts						
Transfers In	\$ 53,574	\$ 45,106	\$ 8,467	\$ 375,015	\$ 317,693	\$ 57,323
Miscellaneous	66	1	65	107	21,446	(21,339)
Total Receipts	\$ 53,639	\$ 45,107	\$ 8,532	\$ 375,122	\$ 339,139	\$ 35,983
Disbursements						
Principal	\$ -	\$ -	\$ -	\$ 176,142	\$ -	\$ 176,142
Interest	25,341	-	25,341	90,763	88,086	2,676
Other	-	-	-	850	850	-
Total Disbursements	\$ 25,341	\$ -	\$ 25,341	\$ 267,755	\$ 88,936	\$ 178,818
Change in Cash Position	\$ 28,299	\$ 45,107	\$ (16,808)	\$ 107,368	\$ 250,203	\$ (142,835)
Beginning Cash Position	79,069	205,096	(126,026)	-	-	-
Ending Cash Position	\$ 107,368	\$ 250,203	\$ (142,835)	\$ 107,368	\$ 250,203	\$ (142,835)

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

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

	MONTH-TO-DATE			YEAR-TO-DATE		
	2022	2021	Change	2022	2021	Change
Receipts						
Transfers In	\$ -	\$ 110,000	\$ (110,000)	\$ 562,541	\$ 1,250,000	\$ (687,459)
Miscellaneous	-	-	-	454,305	36,513	417,792
Total Receipts	\$ -	\$ 110,000	\$ (110,000)	\$ 1,016,846	\$ 1,286,513	\$ (269,668)
Disbursements						
Professional and Contractual Services	\$ 8,182	\$ 3,938	\$ 4,244	\$ 389,102	\$ 485,858	\$ (96,756)
Materials and Supplies	-	9,929	(9,929)	66,749	37,209	29,540
Payment to City	169,663	169,663		1,187,643	1,187,643	
Other	539	1,079	(541)	54,580	51,374	3,206
Total Disbursements	\$ 178,384	\$ 184,609	\$ (6,226)	\$ 1,698,073	\$ 1,762,083	\$ (64,010)
Change in Cash Position	\$ (178,384)	\$ (74,609)	\$ (103,774)	\$ (681,228)	\$ (475,570)	\$ (205,658)
Beginning Cash Position	2,042,982	2,503,803	(460,820)	2,545,826	2,904,763	(358,937)
Ending Cash Position	\$ 1,864,599	\$ 2,429,193	\$ (564,594)	\$ 1,864,599	\$ 2,429,193	\$ (564,594)



**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 July 31, 2022

	<u>MONTH-TO-DATE</u>			<u>YEAR-TO-DATE</u>		
	2022	2021	Change	2022	2021	Change
Receipts						
Transfers In	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Miscellaneous	675	7	668	1,265	89	1,176
Total Receipts	\$ 675	\$ 7	\$ 668	\$ 1,265	\$ 89	\$ 1,176
Disbursements						
Principal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interest	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total Disbursements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Change in Cash Position	\$ 675	\$ 7	\$ 668	\$ 1,265	\$ 89	\$ 1,176
Beginning Cash Position	819,784	819,153	631	819,194	819,071	123
Ending Cash Position²	\$ 820,458	\$ 819,160	\$ 1,299	\$ 820,458	\$ 819,160	\$ 1,299

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

As of July 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.

