

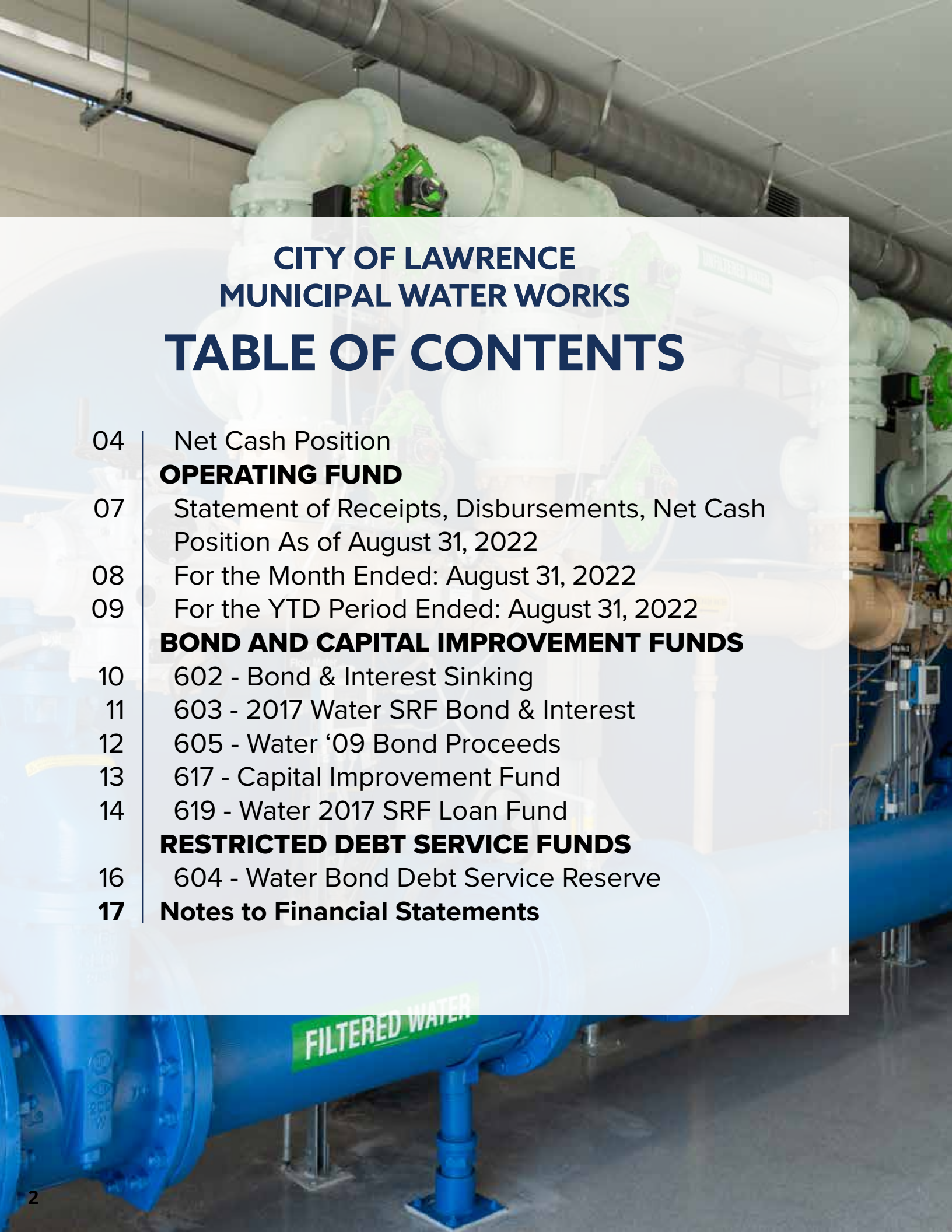
2022 LAWRENCE UTILITIES

MONTHLY FINANCIAL REPORT

JUNE

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





CITY OF LAWRENCE MUNICIPAL WATER WORKS TABLE OF CONTENTS

04	Net Cash Position
	OPERATING FUND
07	Statement of Receipts, Disbursements, Net Cash Position As of June 30, 2022
08	For the Month Ended: June 30, 2022
09	For the YTD Period Ended: June 30, 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 June 30, 2022

	6/30/2022	6/30/2021	6/30/2020	6/30/2019	6/30/2018
Operating Fund					
601 - Water Operating Fund	\$ 1,049,587	\$ 1,060,451	\$ 1,053,418	\$ 1,004,624	\$ 1,040,570
Bond and Capital Improvement Funds					
602 - Bond and Interest Sinking	\$ 690,753	\$ 509,259	\$ 503,511	\$ 359,800	\$ 350,000
603 - 2017 Water SRF Bond and Interest	415,891	337,806	415,744	410,516	175,965
605 - Water Utility Bond Proceeds ¹	2,446,355	6,949,048	10,182	10,182	14,649
610 - Water '09 Bond Proceeds	-	-	-	-	-
617 - Capital Improvement Fund	6,151,106	4,404,964	3,125,349	3,003,060	1,638,492
619 - Water 2017 SRF Loan Fund	38	38	691,133	1,722,230	-
Total Restricted Funds	\$ 9,704,142	\$ 12,201,114	\$ 4,745,919	\$ 5,505,788	\$ 2,179,106
Restricted Debt Service Reserve Funds					
604 - Water Bond Debt Service Reserve	\$ 536,467	\$ 491,045	\$ 445,880	\$ 395,100	\$ 340,957
614 - Water Debt Service Reserve '09 ²	-	-	-	-	-
Total Debt Service Reserve Funds	\$ 536,467	\$ 491,045	\$ 445,880	\$ 395,100	\$ 340,957
Total Water Utility Cash Position	\$ 11,290,196	\$ 13,752,610	\$ 6,245,216	\$ 6,905,511	\$ 3,560,634



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 June 30, 2022

	MONTH-TO-DATE			YEAR-TO-DATE		
	2022	2021	Change	2022	2021	Change
Operating Receipts						
Residential Metered Sales	\$ 651,425	\$ 671,058	\$ (19,633)	\$ 3,547,520	\$ 3,666,019	\$ (118,499)
Commercial Metered Sales	245,816	255,048	(9,232)	1,378,692	1,328,873	49,820
Private Fire Protection	48,914	50,206	(1,292)	286,762	287,019	(257)
Hydrant Fees	26,611	29,923	(3,313)	159,702	161,971	(2,269)
Penalties	16,916	14,735	2,181	102,671	98,575	4,096
New Meters	18,595	5,705	12,890	24,329	28,122	(3,793)
Miscellaneous	1,900	1,845	55	14,543	11,354	3,189
Total Operating Receipts	\$ 1,010,177	\$ 1,028,520	\$ (18,344)	\$ 5,514,220	\$ 5,581,933	\$ (67,713)
Operating Disbursements						
Salaries and Benefits	\$ 153,801	\$ 170,287	\$ (16,485)	\$ 945,693	\$ 893,852	\$ 51,841
Professional and Contractual Services	45,081	47,179	(2,098)	258,633	143,922	114,711
Materials and Supplies	18,499	31,839	(13,340)	135,943	137,501	(1,558)
Transportation Expense	619	4,566	(3,947)	37,030	30,533	6,497
Insurance Expense	29,297	-	29,297	73,391	44,504	28,887
Chemicals	16,431	918	15,513	56,842	32,416	24,426
Rental of Equipment	90	1,640	(1,550)	5,703	8,490	(2,787)
Purchased Power	516	37,297	(36,780)	145,902	167,851	(21,949)
Miscellaneous Expense	82,307	76,941	5,367	471,301	512,581	(41,280)
Contractual Payment to City ³	-	-	-	-	-	-
Total Operating Disbursements	\$ 346,642	\$ 370,666	\$ (24,024)	\$ 2,130,438	\$ 1,971,649	\$ 158,788
Net Operating Receipts/(Disbursements)	\$ 663,535	\$ 657,854	\$ 5,681	\$ 3,383,782	\$ 3,610,283	\$ (226,502)
Net Operating Margin	65.7%	64.0%	1.7%	61.4%	64.7%	-3.3%
Non-Operating Receipts						
EDU Fees	\$ 61,500	\$ 13,500	\$ 48,000	\$ 79,391	\$ 70,600	\$ 8,791
Other Receipts	20,687	15,248	5,438	55,948	60,452	(4,504)
Total Non-Operating Receipts	\$ 82,187	\$ 28,748	\$ 53,438	\$ 135,339	\$ 131,052	\$ 4,287
Non-Operating Disbursements						
Transfers to Water Bond and Interest Fund	\$ 158,432	\$ 158,538	\$ (106)	\$ 950,593	\$ 951,228	\$ (635)
Transfers to Water Debt Service Reserve Fund	3,751	3,751	-	22,509	22,509	-
Loan Payment to Sewer Utility	-	-	-	-	-	-
Principal Payment	-	-	-	-	-	-
Interest Expense	-	-	-	-	-	-
Capital Leases	-	-	-	-	-	-
Other	(5,652)	(7,942)	2,290	(5,380)	11,830	(17,210)
Other Transfers-Out	-	-	-	-	-	-
Transfers to Water Capital Improvement Fund	540,000	480,000	60,000	2,503,457	2,700,000	(196,543)
Total Non-Operating Disbursements	\$ 696,532	\$ 634,348	\$ 62,184	\$ 3,471,178	\$ 3,685,566	\$ (214,388)
Change in Cash Position - Net Receipts	\$ 49,189	\$ 52,255	\$ (3,065)	\$ 47,942	\$ 55,769	\$ (7,827)
Beginning Cash Position	1,000,397	1,008,196	(7,799)	1,001,644	1,004,682	(3,037)
Ending Cash Position	\$ 1,049,587	\$ 1,060,451	\$ (10,864)	\$ 1,049,587	\$ 1,060,451	\$ (10,864)

City of Lawrence - Municipal Water Works Utility

601 - Water Utility Operating Fund

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

	MONTH-TO-DATE				
	2022	2021	2020	2019	2018
Operating Receipts					
Residential Metered Sales	\$ 651,425	\$ 671,058	\$ 667,187	\$ 447,955	\$ 462,084
Commercial Metered Sales	245,816	255,048	215,901	194,084	193,090
Private Fire Protection	48,914	50,206	53,430	33,447	29,388
Hydrant Fees	26,611	29,923	31,076	13,351	16,912
Penalties	16,916	14,735	745	13,490	16,335
New Meters	18,595	5,705	6,037	2,279	8,545
Miscellaneous	1,900	1,845	1,791	1,739	1,688
Total Operating Receipts	\$ 1,010,177	\$ 1,028,520	\$ 976,166	\$ 706,344	\$ 728,041
Operating Disbursements					
Salaries and Benefits	\$ 153,801	\$ 170,287	\$ 147,244	\$ 143,955	\$ 144,562
Professional and Contractual Services	45,081	47,179	24,703	57,276	36,322
Materials and Supplies	18,499	31,839	24,776	10,957	31,749
Transportation Expense	619	4,566	5,157	10,839	4,963
Insurance Expense	29,297	-	25,495	-	3,293
Chemicals	16,431	918	11,890	5,088	924
Rental of Equipment	90	1,640	977	-	678
Purchased Power	516	37,297	22,432	24,150	27,528
Miscellaneous Expense	82,307	76,941	79,289	86,006	94,994
Contractual Payment to City ³	-	-	-	-	-
Total Operating Disbursements	\$ 346,642	\$ 370,666	\$ 341,964	\$ 338,271	\$ 345,014
Net Operating Receipts/(Disbursements)	\$ 663,535	\$ 657,854	\$ 634,203	\$ 368,073	\$ 383,027
Net Operating Margin	65.7%	64.0%	65.0%	52.1%	52.6%
Non-Operating Receipts					
EDU Fees	\$ 61,500	\$ 13,500	\$ 15,000	\$ 8,300	\$ 30,750
Other Receipts	20,687	15,248	10,931	8,227	16,152
Total Non-Operating Receipts	\$ 82,187	\$ 28,748	\$ 25,931	\$ 16,527	\$ 46,902
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	-	-	-	-	11
Capital Leases	-	-	-	-	1,298
Other	(5,652)	(7,942)	(2,171)	8,194	4,779
Other Transfers-Out	-	-	-	-	-
Transfers to Water Capital Improvement Fund	540,000	480,000	500,000	250,000	300,000
Total Non-Operating Disbursements	\$ 696,532	\$ 634,348	\$ 629,174	\$ 389,373	\$ 407,682
Change in Cash Position - Net Receipts	\$ 49,189	\$ 52,255	\$ 30,959	\$ (4,772)	\$ 22,247
Beginning Cash Position	1,000,397	1,008,196	1,022,458	1,009,396	1,018,322
Ending Cash Position	\$ 1,049,587	\$ 1,060,451	\$ 1,053,418	\$ 1,004,624	\$ 1,040,570

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: June 30

	YEAR-TO-DATE				
	2022	2021	2020	2019	2018
Operating Receipts					
Residential Metered Sales	\$ 3,547,520	\$ 3,666,019	\$ 3,484,354	\$ 3,119,025	\$ 3,028,081
Commercial Metered Sales	1,378,692	1,328,873	1,283,856	1,249,376	1,194,015
Private Fire Protection	286,762	287,019	268,508	231,989	213,728
Hydrant Fees	159,702	161,971	148,704	125,652	123,749
Penalties	102,671	98,575	55,919	112,564	126,660
New Meters	24,329	28,122	33,502	14,047	38,234
Miscellaneous	14,543	11,354	11,412	11,423	15,604
Total Operating Receipts	\$ 5,514,220	\$ 5,581,933	\$ 5,286,254	\$ 4,864,076	\$ 4,740,069
Operating Disbursements					
Salaries and Benefits	\$ 945,693	\$ 893,852	\$ 865,218	\$ 829,851	\$ 824,462
Professional and Contractual Services	258,633	143,922	230,736	217,250	182,091
Materials and Supplies	135,943	137,501	101,596	159,663	244,087
Transportation Expense	37,030	30,533	30,635	30,998	26,547
Insurance Expense	73,391	44,504	59,797	34,591	40,749
Chemicals	56,842	32,416	32,235	49,934	38,658
Rental of Equipment	5,703	8,490	4,140	5,245	4,813
Purchased Power	145,902	167,851	145,559	170,592	197,191
Miscellaneous Expense	471,301	512,581	534,503	434,661	516,845
Contractual Payment to City ³	-	-	-	-	-
Total Operating Disbursements	\$ 2,130,438	\$ 1,971,649	\$ 2,004,417	\$ 1,932,785	\$ 2,075,443
Net Operating Receipts/(Disbursements)	\$ 3,383,782	\$ 3,610,283	\$ 3,281,837	\$ 2,931,291	\$ 2,664,627
Net Operating Margin	61.4%	64.7%	62.1%	60.3%	56.2%
Non-Operating Receipts					
EDU Fees	\$ 79,391	\$ 70,600	\$ 300,925	\$ 35,200	\$ 119,390
Other Receipts	55,948	60,452	79,308	50,130	97,351
Total Non-Operating Receipts	\$ 135,339	\$ 131,052	\$ 380,233	\$ 85,330	\$ 216,741
Non-Operating Disbursements					
Transfers to Water Bond and Interest Fund	\$ 950,593	\$ 951,228	\$ 765,561	\$ 764,561	\$ 587,051
Transfers to Water Debt Service Reserve Fund	22,509	22,509	22,509	22,509	22,509
Loan Payment to Sewer Utility	-	-	-	-	875,259
Principal Payment	-	-	-	-	-
Interest Expense	-	-	-	-	36,479
Capital Leases	-	-	-	-	90,664
Other	(5,380)	11,830	11,407	10,158	9,386
Other Transfers-Out	-	-	-	-	-
Transfers to Water Capital Improvement Fund	2,503,457	2,700,000	2,815,000	2,250,000	1,324,741
Total Non-Operating Disbursements	\$ 3,471,178	\$ 3,685,566	\$ 3,614,477	\$ 3,047,227	\$ 2,946,089
Change in Cash Position - Net Receipts	\$ 47,942	\$ 55,769	\$ 47,593	\$ (30,607)	\$ (64,721)
Beginning Cash Position	1,001,644	1,004,682	1,005,825	1,035,230	1,105,291
Ending Cash Position	\$ 1,049,587	\$ 1,060,451	\$ 1,053,418	\$ 1,004,624	\$ 1,040,570



**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 June 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)	\$ 690,753	\$ 691,248	\$ (495)
Miscellaneous	-	-	-	-	-	-
Total Receipts	\$ 115,125	\$ 115,208	\$ (83)	\$ 690,753	\$ 691,248	\$ (495)
Disbursements						
Principal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interest	-	178,289	(178,289)	-	178,289	(178,289)
Other	-	-	-	-	3,700	(3,700)
Total Disbursements	\$ -	\$ 178,289	\$ (178,289)	\$ -	\$ 181,989	\$ (181,989)
Change in Cash Position	\$ 115,125	\$ (63,081)	\$ 178,206	\$ 690,753	\$ 509,259	\$ 181,494
Beginning Cash Position	575,627	572,340	3,288	-	-	-
Ending Cash Position	\$ 690,753	\$ 509,259	\$ 181,494	\$ 690,753	\$ 509,259	\$ 181,494

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

Statement of Receipts, Disbursements, and Net Cash Position
As of June 30, 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)	\$ 259,840	\$ 259,980	\$ (140)
Miscellaneous	157	3	154	225	28	197
Total Receipts	\$ 43,464	\$ 43,333	\$ 131	\$ 260,065	\$ 260,008	\$ 57
Disbursements						
Principal	\$ -	\$ -	\$ -	\$ 364,000	\$ 357,000	\$ 7,000
Interest	-	77,980	(77,980)	77,980	159,530	(81,550)
Other	-	-	-	-	-	-
Total Disbursements	\$ -	\$ 77,980	\$ (77,980)	\$ 441,980	\$ 516,530	\$ (74,550)
Change in Cash Position	\$ 43,464	\$ (34,647)	\$ 78,111	\$ (181,915)	\$ (256,522)	\$ 74,607
Beginning Cash Position	372,427	372,453	(26)	597,806	594,328	3,479
Ending Cash Position	\$ 415,891	\$ 337,806	\$ 78,085	\$ 415,891	\$ 337,806	\$ 78,085



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

Statement of Receipts, Disbursements, and Net Cash Position
As of June 30, 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	\$ 422,389	\$ 623,745	\$ (201,356)	\$ 1,839,658	\$ 3,385,891	\$ (1,546,233)
Other	-	-	-	-	-	-
Total Disbursements	\$ 422,389	\$ 623,745	\$ (201,356)	\$ 1,839,658	\$ 3,385,891	\$ (1,546,233)
Change in Cash Position	\$ (422,389)	\$ (623,745)	\$ 201,356	\$ (1,839,658)	\$ (3,385,891)	\$ 1,546,233
Beginning Cash Position	2,868,744	7,572,793	(4,704,049)	4,286,013	10,334,939	(6,048,926)
Ending Cash Position	\$ 2,446,355	\$ 6,949,048	\$ (4,502,693)	\$ 2,446,355	\$ 6,949,048	\$ (4,502,693)

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

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

	MONTH-TO-DATE			YEAR-TO-DATE		
	2022	2021	Change	2022	2021	Change
Receipts						
Transfers In	\$ 540,000	\$ 480,000	\$ 60,000	\$ 2,503,457	\$ 2,700,000	\$ (196,543)
Miscellaneous	-	-	-	31,673	45,581	(13,909)
Total Receipts	\$ 540,000	\$ 480,000	\$ 60,000	\$ 2,535,130	\$ 2,745,581	\$ (210,452)
Disbursements						
Professional and Contractual Services	\$ 35,958	\$ 221,130	\$ (185,172)	\$ 593,862	\$ 1,964,972	\$ (1,371,110)
Payment In Lieu of Taxes ³	89,375	178,750	(89,375)	536,250	536,250	-
Other	1,616	-	1,616	1,268,673	123,922	1,144,751
Total Disbursements	\$ 126,948	\$ 399,880	\$ (272,931)	\$ 2,398,785	\$ 2,625,144	\$ (226,359)
Change in Cash Position	\$ 413,052	\$ 80,120	\$ 332,931	\$ 136,345	\$ 120,438	\$ 15,907
Beginning Cash Position	5,738,054	4,324,844	1,413,210	6,014,761	4,284,526	1,730,235
Ending Cash Position	\$ 6,151,106	\$ 4,404,964	\$ 1,746,142	\$ 6,151,106	\$ 4,404,964	\$ 1,746,142



City of Lawrence - Municipal Water Works Utility

619 - Water 2017 SRF Loan Fund

Statement of Receipts, Disbursements, and Net Cash Position

As of June 30, 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 June 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	\$ -	\$ 22,509	\$ 22,509	\$ -
Miscellaneous	253	4	248	379	48	332
Total Receipts	\$ 4,004	\$ 3,756	\$ 248	\$ 22,888	\$ 22,557	\$ 332
Disbursements						
Principal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interest	-	-	-	-	-	-
Bank Service Charges	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total Disbursements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Change in Cash Position	\$ 4,004	\$ 3,756	\$ 248	\$ 22,888	\$ 22,557	\$ 332
<u>Beginning Cash Position</u>	<u>532,463</u>	<u>487,289</u>	<u>45,174</u>	<u>513,579</u>	<u>468,488</u>	<u>45,090</u>
Ending Cash Position⁴	\$ 536,467	\$ 491,045	\$ 45,422	\$ 536,467	\$ 491,045	\$ 45,422

City of Lawrence - Municipal Water Works Utility

Notes to Financial Statements

As of June 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

20	Net Cash Position
	OPERATING FUND
22	Statement of Receipts, Disbursements, Net Cash Position As of June 30, 2022
23	For the Month Ended: June 30, 2022
24	For the YTD Period Ended: June 30, 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

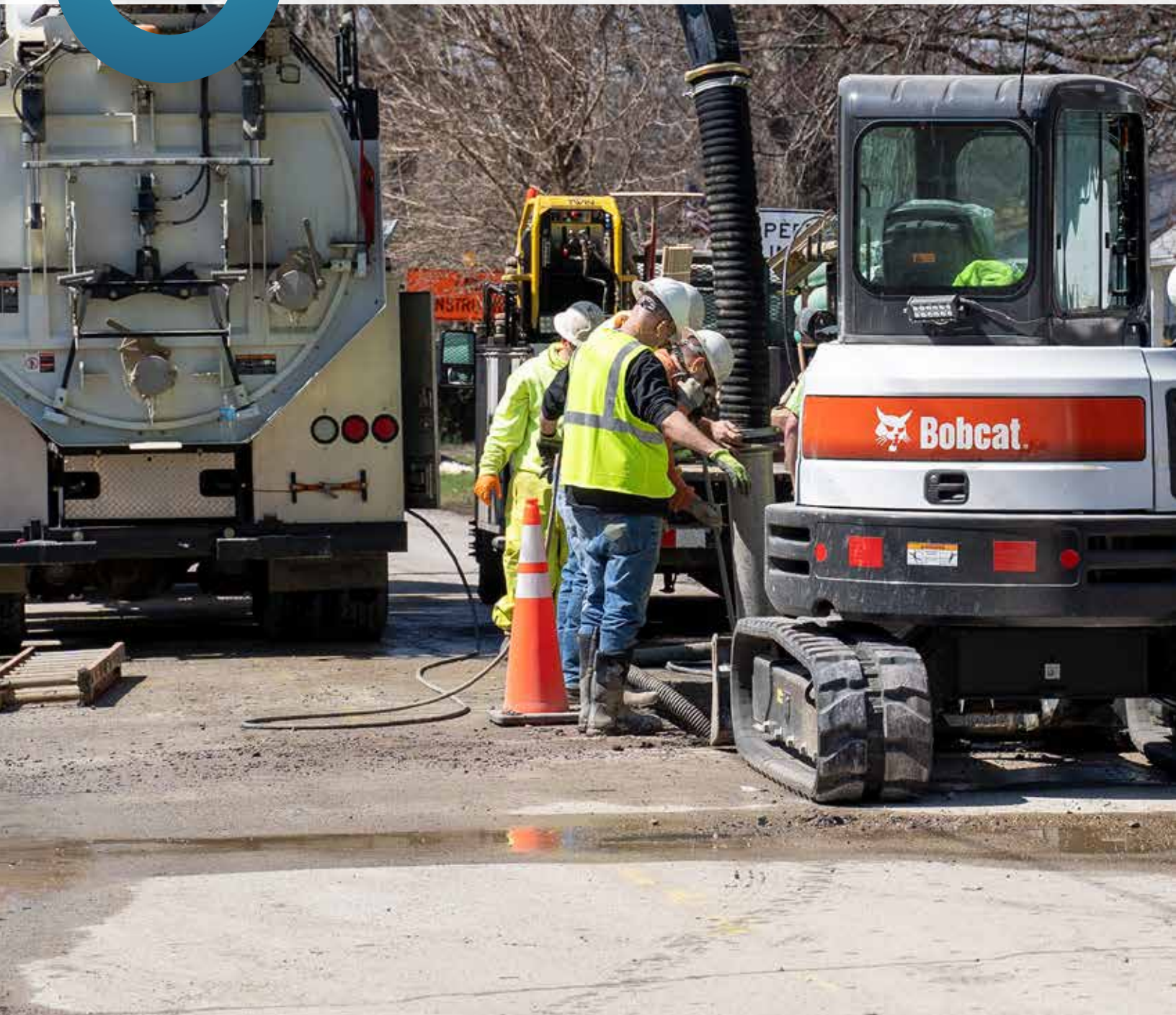
As of June 30, 2022

	6/30/2022	6/30/2021	6/30/2020	6/30/2019	6/30/2018
Operating Fund					
606 - Sewer Operating Fund	\$ 1,111,038	\$ 961,576	\$ 1,059,099	\$ 1,003,439	\$ 1,553,049
Bond and Capital Improvement Funds					
607 - Sewer Bond and Interest Sinking	\$ 79,069	\$ 205,096	\$ 172,629	\$ 185,492	\$ 179,326
609 - Sewer Bond Proceeds	-	-	-	-	-
611 - Sewer '09 Bond Proceeds	-	-	-	-	-
616 - Sewer SRF Loan Fund	-	-	-	-	-
618 - Sewer Capital Improvement	2,042,982	2,503,803	3,148,308	3,441,035	3,271,665
Total Restricted Funds	\$ 2,122,052	\$ 2,708,898	\$ 3,320,937	\$ 3,626,527	\$ 3,450,990
Restricted Debt Service Reserve Funds					
608 - Sewer Debt Service Reserve	\$ 819,784	\$ 819,153	\$ 818,889	\$ 807,397	\$ 233,251
615 - Sewer Debt Service Reserve '09	-	-	-	-	253,830
Total Debt Service Reserve Funds	\$ 819,784	\$ 819,153	\$ 818,889	\$ 807,397	\$ 487,081
Total Sewer Utility Net Cash Position	\$ 4,052,873	\$ 4,489,627	\$ 5,198,924	\$ 5,437,364	\$ 5,491,120

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 June 30, 2022

	<u>MONTH-TO-DATE</u>			<u>YEAR-TO-DATE</u>		
	2022	2021	Change	2022	2021	Change
Operating Receipts						
Residential Flat Rate Sales	\$ 401,210	\$ 409,965	\$ (8,756)	\$ 2,243,224	\$ 2,287,182	\$ (43,958)
Commercial Metered Sales	231,127	239,953	(8,827)	1,312,332	1,257,162	55,170
Residential Metered Sales	80,771	85,006	(4,236)	407,007	441,460	(34,453)
Penalties	17,199	15,369	1,830	97,693	93,278	4,415
Miscellaneous Receipts	16,520	5,040	11,480	25,320	20,250	5,070
Total Operating Receipts	\$ 746,826	\$ 755,334	\$ (8,508)	\$ 4,085,576	\$ 4,099,333	\$ (13,757)
Operating Disbursements						
Salaries and Benefits	\$ 110,803	\$ 149,331	\$ (38,527)	\$ 732,040	\$ 771,036	\$ (38,995)
Treatment Expense	-	527,063	(527,063)	1,641,172	1,350,993	290,179
Professional and Contractual Services	20,071	8,534	11,537	153,950	115,411	38,540
Materials and Supplies	4,532	1,825	2,707	42,855	48,791	(5,936)
Transportation Expense	112	3,857	(3,745)	25,745	27,538	(1,793)
Insurance Expense	29,297	-	29,297	73,391	44,504	28,887
Rental of Equipment	90	1,640	(1,550)	4,087	5,370	(1,282)
Purchased Power	35	8,046	(8,011)	61,225	51,760	9,465
Contractual Payment to City ¹	-	-	-	-	-	-
Miscellaneous Expense	61,121	64,573	(3,451)	390,707	377,525	13,182
Total Operating Disbursements	\$ 226,061	\$ 764,867	\$ (538,807)	\$ 3,125,172	\$ 2,792,927	\$ 332,245
Net Operating Receipts/(Disbursements)	\$ 520,765	\$ (9,534)	\$ 530,299	\$ 960,404	\$ 1,306,406	\$ (346,002)
Non-Operating Receipts						
EDU Fee	\$ 60,000	\$ 9,050	\$ 50,950	\$ 81,750	\$ 69,050	\$ 12,700
Loan Payment from Water Utility	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total Non-Operating Receipts	\$ 60,000	\$ 9,050	\$ 50,950	\$ 81,750	\$ 69,050	\$ 12,700
Non-Operating Disbursements						
Transfers-Out	\$ 134,723	\$ 45,106	\$ 89,617	\$ 883,982	\$ 1,412,586	\$ (528,604)
Loan Payment to Water Utility	-	-	-	-	-	-
Interest Expense	-	-	-	-	-	-
Principal Payment	-	-	-	-	-	-
Capital Leases	-	-	-	-	-	-
Accounts Payable	4,137	275	3,863	2,078	2,752	(673)
Other	-	-	-	-	-	-
Total Non-Operating Receipts/(Disbursements)	\$ 138,860	\$ 45,381	\$ 93,480	\$ 886,061	\$ 1,415,338	\$ (529,277)
Change in Cash Position - Net Receipts	\$ 441,905	\$ (45,864)	\$ 487,769	\$ 156,093	\$ (39,882)	\$ 195,975
Beginning Cash Position	669,133	1,007,440	(338,307)	954,944	1,001,458	(46,513)
Ending Cash Position	\$ 1,111,038	\$ 961,576	\$ 149,462	\$ 1,111,038	\$ 961,576	\$ 149,462

City of Lawrence - Municipal Sewage Works Utility

606 - Operating Fund

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

	MONTH-TO-DATE				
	2022	2021	2020	2019	2018
Operating Receipts					
Residential Flat Rate Sales	\$ 401,210	\$ 409,965	\$ 393,152	\$ 318,216	\$ 327,802
Commercial Metered Sales	231,127	239,953	204,796	207,429	226,932
Residential Metered Sales	80,771	85,006	85,753	60,603	61,804
Penalties	17,199	15,369	893	19,185	19,011
Miscellaneous Receipts	16,520	5,040	4,380	1,790	4,600
Total Operating Receipts	\$ 746,826	\$ 755,334	\$ 688,974	\$ 607,223	\$ 640,149
Operating Disbursements					
Salaries and Benefits	\$ 110,803	\$ 149,331	\$ 123,733	\$ 120,365	\$ 123,218
Treatment Expense	-	527,063	282,662	223,203	165,352
Professional and Contractual Services	20,071	8,534	26,445	15,334	5,110
Materials and Supplies	4,532	1,825	6,055	2,113	33,343
Transportation Expense	112	3,857	4,926	4,812	3,934
Insurance Expense	29,297	-	25,495	-	3,293
Rental of Equipment	90	1,640	977	-	678
Purchased Power	35	8,046	9,013	9,789	6,479
Contractual Payment to City ¹	-	-	-	-	-
Miscellaneous Expense	61,121	64,573	43,458	43,514	61,073
Total Operating Disbursements	\$ 226,061	\$ 764,867	\$ 522,764	\$ 419,131	\$ 402,480
Net Operating Receipts/(Disbursements)	\$ 520,765	\$ (9,534)	\$ 166,210	\$ 188,092	\$ 237,669
Non-Operating Receipts					
EDU Fee	\$ 60,000	\$ 9,050	\$ 15,000	\$ 7,500	\$ 29,250
Loan Payment from Water Utility	-	-	-	-	-
Other	-	-	-	-	-
Total Non-Operating Receipts	\$ 60,000	\$ 9,050	\$ 15,000	\$ 7,500	\$ 29,250
Non-Operating Disbursements					
Transfers-Out	\$ 134,723	\$ 45,106	\$ 144,813	\$ 194,623	\$ 64,917
Loan Payment to Water Utility	-	-	-	-	-
Interest Expense	-	-	-	-	-
Principal Payment	-	-	-	-	-
Capital Leases	-	-	-	-	-
Accounts Payable	4,137	275	(242)	(202)	1,323
Other	-	-	-	-	-
Total Non-Operating Receipts/(Disbursements)	\$ 138,860	\$ 45,381	\$ 144,571	\$ 194,421	\$ 66,239
Change in Cash Position - Net Receipts	\$ 441,905	\$ (45,864)	\$ 36,639	\$ 1,171	\$ 200,679
Beginning Cash Position	669,133	1,007,440	1,022,460	1,002,269	1,352,370
Ending Cash Position	\$ 1,111,038	\$ 961,576	\$ 1,059,099	\$ 1,003,439	\$ 1,553,049

City of Lawrence - Municipal Sewage Works Utility

606 - Operating Fund

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

	2022	2021	YEAR-TO-DATE		
			2020	2019	2018
Operating Receipts					
Residential Flat Rate Sales	\$ 2,243,224	\$ 2,287,182	\$ 2,195,324	\$ 2,188,536	\$ 2,184,550
Commercial Metered Sales	1,312,332	1,257,162	1,253,489	1,345,048	1,383,803
Residential Metered Sales	407,007	441,460	414,092	393,591	395,109
Penalties	97,693	93,278	56,212	115,920	115,406
Miscellaneous Receipts	25,320	20,250	29,700	11,548	30,575
Total Operating Receipts	\$ 4,085,576	\$ 4,099,333	\$ 3,948,817	\$ 4,054,642	\$ 4,109,443
Operating Disbursements					
Salaries and Benefits	\$ 732,040	\$ 771,036	\$ 698,462	\$ 661,007	\$ 693,535
Treatment Expense	1,641,172	1,350,993	1,244,272	1,164,151	1,244,356
Professional and Contractual Services	153,950	115,411	176,086	135,293	95,450
Materials and Supplies	42,855	48,791	28,966	23,332	104,779
Transportation Expense	25,745	27,538	27,524	28,565	21,725
Insurance Expense	73,391	44,504	59,797	34,591	40,749
Rental of Equipment	4,087	5,370	4,140	5,245	4,013
Purchased Power	61,225	51,760	57,195	65,362	60,121
Contractual Payment to City ¹	-	-	-	-	-
Miscellaneous Expense	390,707	377,525	336,143	289,657	348,359
Total Operating Disbursements	\$ 3,125,172	\$ 2,792,927	\$ 2,632,586	\$ 2,407,203	\$ 2,613,088
Net Operating Receipts/(Disbursements)	\$ 960,404	\$ 1,306,406	\$ 1,316,231	\$ 1,647,439	\$ 1,496,356
Non-Operating Receipts					
EDU Fee	\$ 81,750	\$ 69,050	\$ 287,250	\$ 33,750	\$ 115,500
Loan Payment from Water Utility	-	-	-	-	-
Other	-	-	-	-	-
Total Non-Operating Receipts	\$ 81,750	\$ 69,050	\$ 287,250	\$ 33,750	\$ 115,500
Non-Operating Disbursements					
Transfers-Out	\$ 883,982	\$ 1,412,586	\$ 1,548,879	\$ 1,702,738	\$ 3,389,502
Loan Payment to Water Utility	-	-	-	-	(875,259)
Interest Expense	-	-	-	-	-
Principal Payment	-	-	-	-	-
Capital Leases	-	-	-	-	-
Accounts Payable	2,078	2,752	1,376	(170)	5,752
Other	-	-	-	-	-
Total Non-Operating Receipts/(Disbursements)	\$ 886,061	\$ 1,415,338	\$ 1,550,255	\$ 1,702,568	\$ 2,519,995
Change in Cash Position - Net Receipts	\$ 156,093	\$ (39,882)	\$ 53,226	\$ (21,379)	\$ (908,139)
Beginning Cash Position	954,944	1,001,458	1,005,873	1,024,818	2,461,188
Ending Cash Position	\$ 1,111,038	\$ 961,576	\$ 1,059,099	\$ 1,003,439	\$ 1,553,049

**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 June 30, 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	\$ 321,442	\$ 272,586	\$ 48,855
Miscellaneous	30	1	30	42	21,446	(21,404)
Total Receipts	\$ 53,604	\$ 45,107	\$ 8,497	\$ 321,483	\$ 294,032	\$ 27,451
Disbursements						
Principal	\$ -	\$ -	\$ -	\$ 176,142	\$ -	\$ 176,142
Interest	57,944	88,086	(30,142)	65,422	88,086	(22,664)
Other	-	-	-	850	850	-
Total Disbursements	\$ 57,944	\$ 88,086	\$ (30,142)	\$ 242,414	\$ 88,936	\$ 153,478
Change in Cash Position	\$ (4,340)	\$ (42,980)	\$ 38,640	\$ 79,069	\$ 205,096	\$ (126,026)
<u>Beginning Cash Position</u>	<u>83,409</u>	<u>248,075</u>	<u>(164,666)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Ending Cash Position	\$ 79,069	\$ 205,096	\$ (126,026)	\$ 79,069	\$ 205,096	\$ (126,026)

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

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

	MONTH-TO-DATE			YEAR-TO-DATE		
	2022	2021	Change	2022	2021	Change
Receipts						
Transfers In	\$ 81,150	\$ -	\$ 81,150	\$ 562,541	\$ 1,140,000	\$ (577,459)
Miscellaneous	387,295	-	387,295	454,305	36,513	417,792
Total Receipts	\$ 468,445	\$ -	\$ 468,445	\$ 1,016,846	\$ 1,176,513	\$ (159,668)
Disbursements						
Professional and Contractual Services	\$ 50,974	\$ 14,138	\$ 36,837	\$ 380,920	\$ 481,920	\$ (101,000)
Materials and Supplies	-	-	-	66,749	27,279	39,469
Payment to City	169,663	339,327		1,017,980	1,017,980	
Other	37,941	36,326	1,616	54,041	50,295	3,747
Total Disbursements	\$ 258,579	\$ 389,790	\$ 38,452	\$ 1,519,689	\$ 1,577,474	\$ (57,784)
Change in Cash Position	\$ 209,866	\$ (389,790)	\$ 599,655	\$ (502,844)	\$ (400,961)	\$ (101,883)
Beginning Cash Position	1,833,117	2,893,592	(1,060,475)	2,545,826	2,904,763	(358,937)
Ending Cash Position	\$ 2,042,982	\$ 2,503,803	\$ (460,820)	\$ 2,042,982	\$ 2,503,803	\$ (460,820)

**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 June 30, 2022

	MONTH-TO-DATE			YEAR-TO-DATE		
	2022	2021	Change	2022	2021	Change
Receipts						
Transfers In	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Miscellaneous	391	7	384	590	82	508
Total Receipts	\$ 391	\$ 7	\$ 384	\$ 590	\$ 82	\$ 508
Disbursements						
Principal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interest	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total Disbursements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Change in Cash Position	\$ 391	\$ 7	\$ 384	\$ 590	\$ 82	\$ 508
Beginning Cash Position	819,392	819,146	246	819,194	819,071	123
Ending Cash Position²	\$ 819,784	\$ 819,153	\$ 631	\$ 819,784	\$ 819,153	\$ 631

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

As of June 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.
-

