

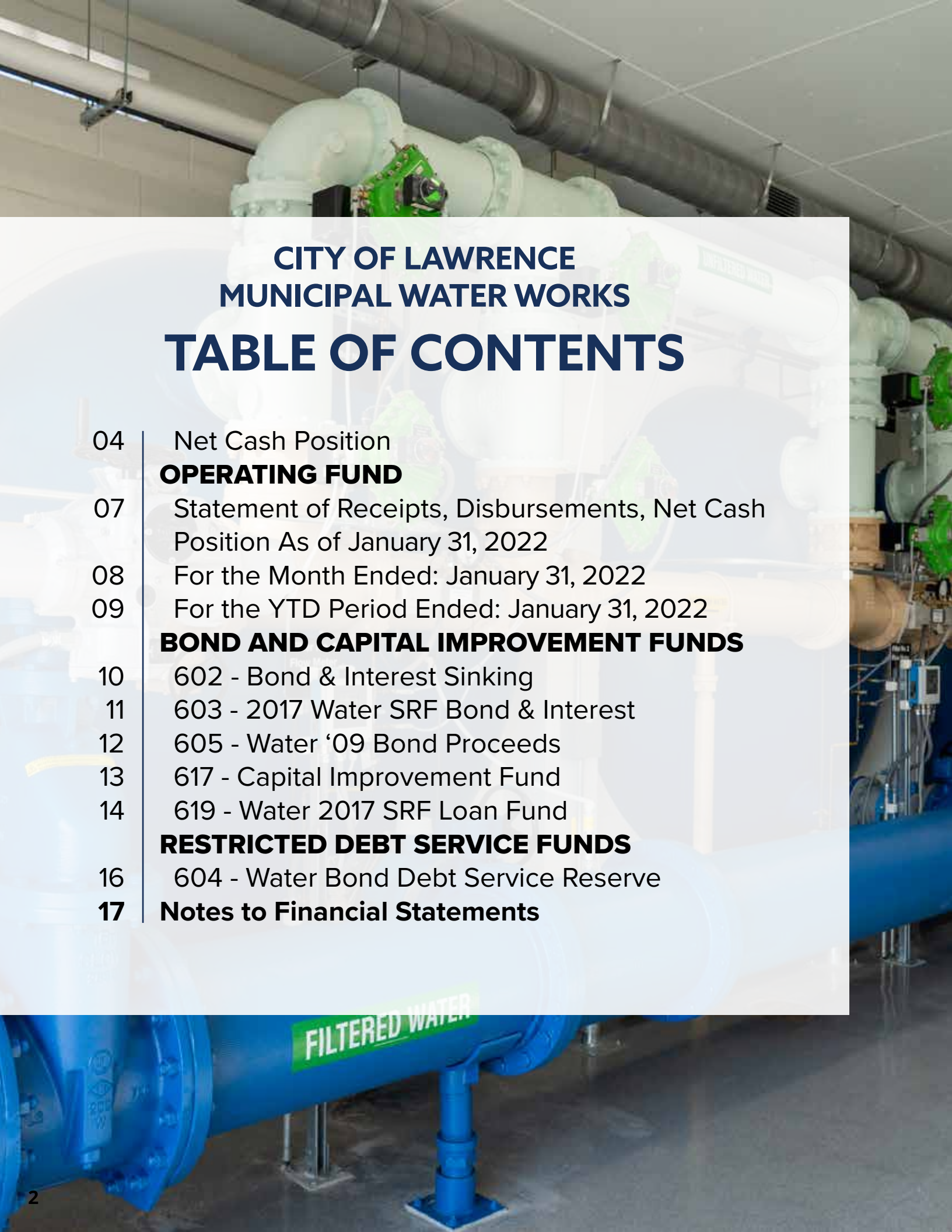
2022 LAWRENCE UTILITIES

MONTHLY FINANCIAL REPORT

MARCH

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



SUMMARY



City of Lawrence - Municipal Water Works Utility

Summary - All Funds

Net Cash Position Summary

As of March 31, 2022

	3/31/2022	3/31/2021	3/31/2020	3/31/2019	3/31/2018
Operating Fund					
601 - Water Operating Fund	\$ 1,000,131	\$ 1,000,461	\$ 1,012,105	\$ 1,015,489	\$ 984,431
Bond and Capital Improvement Funds					
602 - Bond and Interest Sinking	\$ 345,376	\$ 341,924	\$ 250,755	\$ 249,555	\$ 251,000
603 - 2017 Water SRF Bond and Interest	285,754	285,785	285,504	278,866	133,440
605 - Water Utility Bond Proceeds ¹	3,372,387	8,918,794	10,182	10,182	14,649
610 - Water '09 Bond Proceeds	-	-	-	-	-
617 - Capital Improvement Fund	6,515,173	4,521,872	3,605,060	4,204,355	945,457
619 - Water 2017 SRF Loan Fund	38	38	690,509	2,360,487	-
Total Restricted Funds	\$ 10,518,729	\$ 14,068,413	\$ 4,842,011	\$ 7,103,445	\$ 1,344,546
Restricted Debt Service Reserve Funds					
604 - Water Bond Debt Service Reserve	\$ 524,846	\$ 479,772	\$ 434,270	\$ 381,945	\$ 329,397
614 - Water Debt Service Reserve '09 ²	-	-	-	-	-
Total Debt Service Reserve Funds	\$ 524,846	\$ 479,772	\$ 434,270	\$ 381,945	\$ 329,397
Total Water Utility Cash Position	\$ 12,043,705	\$ 15,548,646	\$ 6,288,387	\$ 8,500,879	\$ 2,658,374

**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 March 31, 2022

	<u>MONTH-TO-DATE</u>			<u>YEAR-TO-DATE</u>		
	2022	2021	Change	2022	2021	Change
Operating Receipts						
Residential Metered Sales	\$ 740,092	\$ 763,354	\$ (23,262)	\$ 1,788,074	\$ 1,910,870	\$ (122,796)
Commercial Metered Sales	282,202	229,611	52,591	689,842	661,730	28,112
Private Fire Protection	58,795	54,746	4,048	144,739	145,802	(1,064)
Hydrant Fees	32,972	33,577	(605)	80,019	84,086	(4,067)
Penalties	19,645	22,198	(2,553)	50,688	50,580	108
New Meters	614	4,720	(4,107)	3,714	9,507	(5,793)
Miscellaneous	1,845	1,791	54	8,898	5,873	3,024
Total Operating Receipts	\$ 1,136,164	\$ 1,109,997	\$ 26,167	\$ 2,765,973	\$ 2,868,449	\$ (102,476)
Operating Disbursements						
Salaries and Benefits	\$ 146,201	\$ 135,461	\$ 10,740	\$ 448,926	\$ 435,947	\$ 12,979
Professional and Contractual Services	55,171	14,979	40,192	96,220	36,097	60,123
Materials and Supplies	30,387	21,753	8,634	73,637	61,675	11,962
Transportation Expense	8,391	4,557	3,834	19,675	9,804	9,870
Insurance Expense	22,047	22,252	(205)	44,094	44,504	(410)
Chemicals	12,302	5,619	6,683	21,235	16,801	4,435
Rental of Equipment	1,481	722	758	2,983	5,287	(2,303)
Purchased Power	28,633	3,333	25,300	88,951	52,411	36,539
Miscellaneous Expense	91,104	120,502	(29,398)	238,055	271,282	(33,226)
Contractual Payment to City ³	-	-	-	-	-	-
Total Operating Disbursements	\$ 395,716	\$ 329,179	\$ 66,537	\$ 1,033,776	\$ 933,807	\$ 99,969
Net Operating Receipts/(Disbursements)	\$ 740,448	\$ 780,818	\$ (40,370)	\$ 1,732,197	\$ 1,934,642	\$ (202,445)
Net Operating Margin	65.2%	70.3%	-5.2%	62.6%	67.4%	-4.8%
Non-Operating Receipts						
EDU Fees	\$ 7,500	\$ 14,800	\$ (7,300)	\$ 21,000	\$ 38,800	\$ (17,800)
Other Receipts	6,619	9,658	(3,039)	23,392	24,458	(1,066)
Total Non-Operating Receipts	\$ 14,119	\$ 24,458	\$ (10,339)	\$ 44,392	\$ 63,258	\$ (18,866)
Non-Operating Disbursements						
Transfers to Water Bond and Interest Fund	\$ 158,432	\$ 158,538	\$ (106)	\$ 475,296	\$ 475,614	\$ (317)
Transfers to Water Debt Service Reserve Fund	3,751	3,751	-	11,254	11,254	-
Loan Payment to Sewer Utility	-	-	-	-	-	-
Principal Payment	-	-	-	-	-	-
Interest Expense	-	-	-	-	-	-
Capital Leases	-	-	-	-	-	-
Other	(9,257)	(12,578)	3,321	(30,448)	(12,747)	(17,702)
Other Transfers-Out	-	-	-	-	-	-
Transfers to Water Capital Improvement Fund	602,000	659,000	(57,000)	1,322,000	1,528,000	(206,000)
Total Non-Operating Disbursements	\$ 754,927	\$ 808,711	\$ (53,785)	\$ 1,778,102	\$ 2,002,121	\$ (224,019)
Change in Cash Position - Net Receipts	\$ (360)	\$ (3,436)	\$ 3,076	\$ (1,513)	\$ (4,221)	\$ 2,708
Beginning Cash Position	1,000,491	1,003,896	(3,405)	1,001,644	1,004,682	(3,037)
Ending Cash Position	\$ 1,000,131	\$ 1,000,461	\$ (329)	\$ 1,000,131	\$ 1,000,461	\$ (329)

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: March 31

	MONTH-TO-DATE				
	2022	2021	2020	2019	2018
Operating Receipts					
Residential Metered Sales	\$ 740,092	\$ 763,354	\$ 685,761	\$ 525,867	\$ 530,765
Commercial Metered Sales	282,202	229,611	255,102	224,640	212,379
Private Fire Protection	58,795	54,746	53,168	43,618	38,434
Hydrant Fees	32,972	33,577	29,548	24,984	21,911
Penalties	19,645	22,198	11,907	21,740	26,511
New Meters	614	4,720	6,668	1,029	3,032
Miscellaneous	1,845	1,791	1,739	1,767	1,639
Total Operating Receipts	\$ 1,136,164	\$ 1,109,997	\$ 1,043,893	\$ 843,645	\$ 834,671
Operating Disbursements					
Salaries and Benefits	\$ 146,201	\$ 135,461	\$ 132,228	\$ 147,427	\$ 122,042
Professional and Contractual Services	55,171	14,979	80,033	12,550	24,323
Materials and Supplies	30,387	21,753	16,679	56,828	65,052
Transportation Expense	8,391	4,557	5,567	2,927	3,414
Insurance Expense	22,047	22,252	17,151	15,893	12,138
Chemicals	12,302	5,619	10,330	11,384	10,950
Rental of Equipment	1,481	722	1,046	-	660
Purchased Power	28,633	3,333	24,304	1,769	27,922
Miscellaneous Expense	91,104	120,502	68,870	55,583	86,637
Contractual Payment to City ³	-	-	-	-	-
Total Operating Disbursements	\$ 395,716	\$ 329,179	\$ 356,208	\$ 304,362	\$ 353,138
Net Operating Receipts/(Disbursements)	\$ 740,448	\$ 780,818	\$ 687,685	\$ 539,284	\$ 481,532
Net Operating Margin	65.2%	70.3%	65.9%	63.9%	57.7%
Non-Operating Receipts					
EDU Fees	\$ 7,500	\$ 14,800	\$ 18,000	\$ 3,000	\$ 7,500
Other Receipts	6,619	9,658	15,012	6,392	10,033
Total Non-Operating Receipts	\$ 14,119	\$ 24,458	\$ 33,012	\$ 9,392	\$ 17,533
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	-	-	-	-	250,000
Principal Payment	-	-	-	-	-
Interest Expense	-	-	-	-	19
Capital Leases	-	-	-	-	1,290
Other	(9,257)	(12,578)	(17,227)	3,416	(5,658)
Other Transfers-Out	-	-	-	-	-
Transfers to Water Capital Improvement Fund	602,000	659,000	600,000	400,000	125,000
Total Non-Operating Disbursements	\$ 754,927	\$ 808,711	\$ 714,117	\$ 534,594	\$ 472,244
Change in Cash Position - Net Receipts	\$ (360)	\$ (3,436)	\$ 6,580	\$ 14,082	\$ 26,822
Beginning Cash Position	1,000,491	1,003,896	1,005,525	1,001,408	957,609
Ending Cash Position	\$ 1,000,131	\$ 1,000,461	\$ 1,012,105	\$ 1,015,489	\$ 984,431

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: March 31

	YEAR-TO-DATE				
	2022	2021	2020	2019	2018
Operating Receipts					
Residential Metered Sales	\$ 1,788,074	\$ 1,910,870	\$ 1,726,509	\$ 1,534,523	\$ 1,565,013
Commercial Metered Sales	689,842	661,730	649,752	606,266	596,817
Private Fire Protection	144,739	145,802	135,235	111,790	107,947
Hydrant Fees	80,019	84,086	72,846	64,395	60,332
Penalties	50,688	50,580	46,859	60,404	70,510
New Meters	3,714	9,507	19,098	8,526	12,001
Miscellaneous	8,898	5,873	6,091	5,144	6,897
Total Operating Receipts	\$ 2,765,973	\$ 2,868,449	\$ 2,656,390	\$ 2,391,048	\$ 2,419,517
Operating Disbursements					
Salaries and Benefits	\$ 448,926	\$ 435,947	\$ 465,155	\$ 448,864	\$ 409,416
Professional and Contractual Services	96,220	36,097	138,861	83,833	45,713
Materials and Supplies	73,637	61,675	53,961	100,395	110,313
Transportation Expense	19,675	9,804	20,231	11,954	16,220
Insurance Expense	44,094	44,504	34,302	34,591	35,774
Chemicals	21,235	16,801	16,661	27,773	26,529
Rental of Equipment	2,983	5,287	1,744	2,268	1,980
Purchased Power	88,951	52,411	75,417	64,964	114,221
Miscellaneous Expense	238,055	271,282	238,719	211,807	278,277
Contractual Payment to City ³	-	-	-	-	-
Total Operating Disbursements	\$ 1,033,776	\$ 933,807	\$ 1,045,048	\$ 986,450	\$ 1,038,444
Net Operating Receipts/(Disbursements)	\$ 1,732,197	\$ 1,934,642	\$ 1,611,342	\$ 1,404,598	\$ 1,381,073
Net Operating Margin	62.6%	67.4%	60.7%	58.7%	57.1%
Non-Operating Receipts					
EDU Fees	\$ 21,000	\$ 38,800	\$ 63,575	\$ 20,000	\$ 30,890
Other Receipts	23,392	24,458	44,024	26,467	37,491
Total Non-Operating Receipts	\$ 44,392	\$ 63,258	\$ 107,599	\$ 46,467	\$ 68,381
Non-Operating Disbursements					
Transfers to Water Bond and Interest Fund	\$ 475,296	\$ 475,614	\$ 382,780	\$ 382,280	\$ 293,525
Transfers to Water Debt Service Reserve Fund	11,254	11,254	11,254	11,254	11,254
Loan Payment to Sewer Utility	-	-	-	-	875,259
Principal Payment	-	-	-	-	-
Interest Expense	-	-	-	-	92
Capital Leases	-	-	-	-	5,144
Other	(30,448)	(12,747)	3,625	(2,729)	10,298
Other Transfers-Out	-	-	-	-	-
Transfers to Water Capital Improvement Fund	1,322,000	1,528,000	1,315,000	1,080,000	374,741
Total Non-Operating Disbursements	\$ 1,778,102	\$ 2,002,121	\$ 1,712,660	\$ 1,470,806	\$ 1,570,313
Change in Cash Position - Net Receipts	\$ (1,513)	\$ (4,221)	\$ 6,281	\$ (19,741)	\$ (120,860)
Beginning Cash Position	1,001,644	1,004,682	1,005,825	1,035,230	1,105,291
Ending Cash Position	\$ 1,000,131	\$ 1,000,461	\$ 1,012,105	\$ 1,015,489	\$ 984,431

**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 March 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)	\$ 345,376	\$ 345,624	\$ (248)
Miscellaneous	-	-	-	-	-	-
Total Receipts	\$ 115,125	\$ 115,208	\$ (83)	\$ 345,376	\$ 345,624	\$ (248)
Disbursements						
Principal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interest	-	-	-	-	-	-
Other	-	-	-	-	3,700	(3,700)
Total Disbursements	\$ -	\$ -	\$ -	\$ -	\$ 3,700	\$ (3,700)
Change in Cash Position	\$ 115,125	\$ 115,208	\$ (83)	\$ 345,376	\$ 341,924	\$ 3,453
Beginning Cash Position	230,251	226,716	3,535	-	-	-
Ending Cash Position	\$ 345,376	\$ 341,924	\$ 3,453	\$ 345,376	\$ 341,924	\$ 3,453

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

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

	MONTH-TO-DATE			YEAR-TO-DATE		
	2022	2021	Change	2022	2021	Change
Receipts						
Transfers In	\$ 43,307	\$ 43,330	\$ (23)	\$ 129,920	\$ 129,990	\$ (70)
Miscellaneous	1	5	(3)	8	18	(10)
Total Receipts	\$ 43,308	\$ 43,335	\$ (27)	\$ 129,928	\$ 130,008	\$ (80)
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	\$ 43,308	\$ 43,335	\$ (27)	\$ (312,052)	\$ (308,542)	\$ (3,510)
Beginning Cash Position	242,446	242,451	(5)	597,806	594,328	3,479
Ending Cash Position	\$ 285,754	\$ 285,785	\$ (31)	\$ 285,754	\$ 285,785	\$ (31)



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

Statement of Receipts, Disbursements, and Net Cash Position
As of March 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	\$ 397,081	\$ 1,198,889	\$ (801,809)	\$ 913,626	\$ 1,416,144	\$ (502,519)
Other	-	-	-	-	-	-
Total Disbursements	\$ 397,081	\$ 1,198,889	\$ (801,809)	\$ 913,626	\$ 1,416,144	\$ (502,519)
Change in Cash Position	\$ (397,081)	\$ (1,198,889)	\$ 801,809	\$ (913,626)	\$ (1,416,144)	\$ 502,519
Beginning Cash Position	3,769,468	10,117,683	(6,348,216)	4,286,013	10,334,939	(6,048,926)
Ending Cash Position	\$ 3,372,387	\$ 8,918,794	\$ (5,546,407)	\$ 3,372,387	\$ 8,918,794	\$ (5,546,407)

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

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

	MONTH-TO-DATE			YEAR-TO-DATE		
	2022	2021	Change	2022	2021	Change
Receipts						
Transfers In	\$ 602,000	\$ 659,000	\$ (57,000)	\$ 1,322,000	\$ 1,528,000	\$ (206,000)
Miscellaneous	-	-	-	31,673	-	31,673
Total Receipts	\$ 602,000	\$ 659,000	\$ (57,000)	\$ 1,353,673	\$ 1,528,000	\$ (174,327)
Disbursements						
Professional and Contractual Services	\$ 267,557	\$ 222,502	\$ 45,054	\$ 377,074	\$ 985,479	\$ (608,405)
Payment In Lieu of Taxes ³	89,375	89,375	-	268,125	268,125	-
Other	190,242	-	190,242	208,061	37,051	171,010
Total Disbursements	\$ 547,174	\$ 311,877	\$ 235,297	\$ 853,260	\$ 1,290,655	\$ (437,394)
Change in Cash Position	\$ 54,826	\$ 347,123	\$ (292,297)	\$ 500,412	\$ 237,345	\$ 263,067
Beginning Cash Position	6,460,347	4,174,749	2,285,598	6,014,761	4,284,526	1,730,235
Ending Cash Position	\$ 6,515,173	\$ 4,521,872	\$ 1,993,301	\$ 6,515,173	\$ 4,521,872	\$ 1,993,301



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

Statement of Receipts, Disbursements, and Net Cash Position
As of March 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 March 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	\$ -	\$ 11,254	\$ 11,254	\$ -
Miscellaneous	4	11	(7)	13	30	(17)
Total Receipts	\$ 3,755	\$ 3,762	\$ (7)	\$ 11,267	\$ 11,284	\$ (17)
Disbursements						
Principal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interest	-	-	-	-	-	-
Bank Service Charges	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total Disbursements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Change in Cash Position	\$ 3,755	\$ 3,762	\$ (7)	\$ 11,267	\$ 11,284	\$ (17)
Beginning Cash Position	521,090	476,010	45,080	513,579	468,488	45,090
Ending Cash Position⁴	\$ 524,846	\$ 479,772	\$ 45,073	\$ 524,846	\$ 479,772	\$ 45,073

City of Lawrence - Municipal Water Works Utility

Notes to Financial Statements

As of March 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 March 31, 2022
23	For the Month Ended: March 31, 2022
24	For the YTD Period Ended: March 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

**CITY OF LAWRENCE
MUNICIPAL SEWAGE WORKS**

SUMMARY



City of Lawrence - Municipal Sewage Works Utility

Summary - All Funds

Net Cash Position Summary

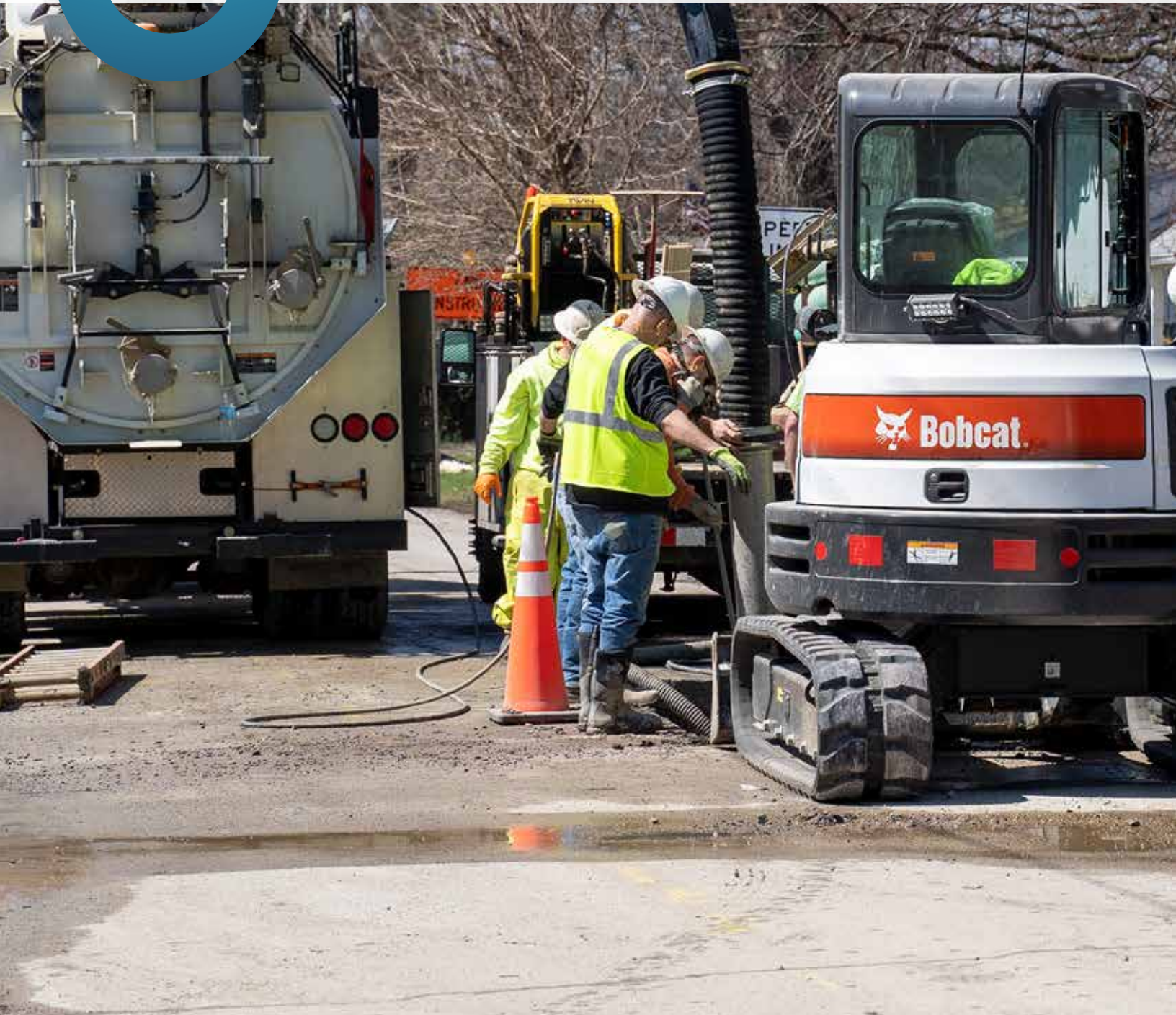
As of March 31, 2022

	3/31/2022	3/31/2021	3/31/2020	3/31/2019	3/31/2018
Operating Fund					
606 - Sewer Operating Fund	\$ 1,004,924	\$ 1,000,044	\$ 1,003,165	\$ 1,005,051	\$ 2,117,471
Bond and Capital Improvement Funds					
607 - Sewer Bond and Interest Sinking	\$ 159,873	\$ 157,861	\$ 85,889	\$ 145,319	\$ 146,201
609 - Sewer Bond Proceeds	-	-	-	-	-
611 - Sewer '09 Bond Proceeds	-	-	-	-	-
616 - Sewer SRF Loan Fund	-	-	-	-	-
618 - Sewer Capital Improvement	1,961,412	2,606,244	3,363,808	3,545,925	2,949,974
Total Restricted Funds	\$ 2,121,285	\$ 2,764,105	\$ 3,449,698	\$ 3,691,244	\$ 3,096,175
Restricted Debt Service Reserve Funds					
608 - Sewer Debt Service Reserve	\$ 819,214	\$ 819,122	\$ 818,217	\$ 802,757	\$ 233,251
615 - Sewer Debt Service Reserve '09	-	-	-	-	253,830
Total Debt Service Reserve Funds	\$ 819,214	\$ 819,122	\$ 818,217	\$ 802,757	\$ 487,081
Total Sewer Utility Net Cash Position	\$ 3,945,422	\$ 4,583,271	\$ 5,271,080	\$ 5,499,052	\$ 5,700,726

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 March 31, 2022*

	MONTH-TO-DATE			YEAR-TO-DATE		
	2022	2021	Change	2022	2021	Change
Operating Receipts						
Residential Flat Rate Sales	\$ 449,693	\$ 465,558	\$ (15,865)	\$ 1,112,999	\$ 1,180,270	\$ (67,271)
Commercial Metered Sales	268,911	226,814	42,097	656,642	633,061	23,581
Residential Metered Sales	93,156	96,307	(3,150)	206,657	236,313	(29,656)
Penalties	20,565	16,172	4,393	51,424	50,652	771
Miscellaneous Receipts	1,950	4,610	(2,660)	5,760	9,910	(4,150)
Total Operating Receipts	\$ 834,276	\$ 809,461	\$ 24,815	\$ 2,033,482	\$ 2,110,207	\$ (76,725)
Operating Disbursements						
Salaries and Benefits	\$ 117,531	\$ 118,664	\$ (1,133)	\$ 376,634	\$ 375,837	\$ 797
Treatment Expense	306,529	436,463	(129,933)	892,616	596,849	295,767
Professional and Contractual Services	52,991	10,503	42,488	91,471	33,861	57,610
Materials and Supplies	11,943	8,110	3,833	23,054	36,369	(13,315)
Transportation Expense	4,327	5,348	(1,021)	14,268	8,729	5,539
Insurance Expense	22,047	22,252	(205)	44,094	44,504	(410)
Rental of Equipment	1,481	722	758	2,983	2,167	817
Purchased Power	12,494	1,098	11,395	36,241	17,243	18,998
Contractual Payment to City ¹	-	-	-	-	-	-
Miscellaneous Expense	83,902	90,744	(6,842)	197,211	215,749	(18,538)
Total Operating Disbursements	\$ 613,244	\$ 693,904	\$ (80,660)	\$ 1,678,573	\$ 1,331,309	\$ 347,263
Net Operating Receipts/(Disbursements)	\$ 221,032	\$ 115,557	\$ 105,475	\$ 354,909	\$ 778,897	\$ (423,988)
Non-Operating Receipts						
EDU Fee	\$ 7,500	\$ 21,000	\$ (13,500)	\$ 25,500	\$ 45,000	\$ (19,500)
Loan Payment from Water Utility	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total Non-Operating Receipts	\$ 7,500	\$ 21,000	\$ (13,500)	\$ 25,500	\$ 45,000	\$ (19,500)
Non-Operating Disbursements						
Transfers-Out	\$ 159,574	\$ 145,106	\$ 14,467	\$ 332,721	\$ 823,268	\$ (490,547)
Loan Payment to Water Utility	-	-	-	-	-	-
Interest Expense	-	-	-	-	-	-
Principal Payment	-	-	-	-	-	-
Capital Leases	-	-	-	-	-	-
Accounts Payable	118	72	46	(2,291)	2,044	(4,335)
Other	-	-	-	-	-	-
Total Non-Operating Receipts/(Disbursements)	\$ 159,692	\$ 145,179	\$ 14,513	\$ 330,429	\$ 825,311	\$ (494,882)
Change in Cash Position - Net Receipts	\$ 68,840	\$ (8,622)	\$ 77,462	\$ 49,980	\$ (1,414)	\$ 51,394
Beginning Cash Position	936,084	1,008,665	(72,582)	954,944	1,001,458	(46,513)
Ending Cash Position	\$ 1,004,924	\$ 1,000,044	\$ 4,881	\$ 1,004,924	\$ 1,000,044	\$ 4,881

City of Lawrence - Municipal Sewage Works Utility

606 - Operating Fund

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

	MONTH-TO-DATE				
	2022	2021	2020	2019	2018
Operating Receipts					
Residential Flat Rate Sales	\$ 449,693	\$ 465,558	\$ 419,410	\$ 367,794	\$ 371,214
Commercial Metered Sales	268,911	226,814	242,566	238,663	240,671
Residential Metered Sales	93,156	96,307	84,135	64,036	76,675
Penalties	20,565	16,172	12,818	18,112	21,604
Miscellaneous Receipts	1,950	4,610	5,370	1,280	2,440
Total Operating Receipts	\$ 834,276	\$ 809,461	\$ 764,299	\$ 689,885	\$ 712,604
Operating Disbursements					
Salaries and Benefits	\$ 117,531	\$ 118,664	\$ 106,904	\$ 117,186	\$ 108,901
Treatment Expense	306,529	436,463	170,732	188,489	94,360
Professional and Contractual Services	52,991	10,503	69,463	7,094	12,131
Materials and Supplies	11,943	8,110	6,774	1,316	13,408
Transportation Expense	4,327	5,348	4,866	4,796	2,584
Insurance Expense	22,047	22,252	17,151	15,893	12,138
Rental of Equipment	1,481	722	1,046	-	660
Purchased Power	12,494	1,098	10,955	11,657	11,245
Contractual Payment to City ¹	-	-	-	-	-
Miscellaneous Expense	83,902	90,744	59,397	48,269	67,061
Total Operating Disbursements	\$ 613,244	\$ 693,904	\$ 447,288	\$ 394,700	\$ 322,489
Net Operating Receipts/(Disbursements)	\$ 221,032	\$ 115,557	\$ 317,011	\$ 295,185	\$ 390,115
Non-Operating Receipts					
EDU Fee	\$ 7,500	\$ 21,000	\$ 19,500	\$ 3,000	\$ 7,500
Loan Payment from Water Utility	-	-	-	-	250,000
Other	-	-	-	79	-
Total Non-Operating Receipts	\$ 7,500	\$ 21,000	\$ 19,500	\$ 3,079	\$ 257,500
Non-Operating Disbursements					
Transfers-Out	\$ 159,574	\$ 145,106	\$ 339,813	\$ 284,623	\$ 1,064,917
Loan Payment to Water Utility	-	-	-	-	-
Interest Expense	-	-	-	-	19
Principal Payment	-	-	-	-	-
Capital Leases	-	-	-	-	1,290
Accounts Payable	118	72	(440)	9,786	(585)
Other	-	-	-	-	-
Total Non-Operating Receipts/(Disbursements)	\$ 159,692	\$ 145,179	\$ 339,373	\$ 294,409	\$ 1,065,641
Change in Cash Position - Net Receipts	\$ 68,840	\$ (8,622)	\$ (2,862)	\$ 3,854	\$ (418,026)
Beginning Cash Position	936,084	1,008,665	1,006,027	1,001,197	2,535,496
Ending Cash Position	\$ 1,004,924	\$ 1,000,044	\$ 1,003,165	\$ 1,005,051	\$ 2,117,471

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: March 31

	YEAR-TO-DATE				
	2022	2021	2020	2019	2018
Operating Receipts					
Residential Flat Rate Sales	\$ 1,112,999	\$ 1,180,270	\$ 1,120,777	\$ 1,085,504	\$ 1,107,777
Commercial Metered Sales	656,642	633,061	643,293	656,171	695,319
Residential Metered Sales	206,657	236,313	205,805	196,803	214,029
Penalties	51,424	50,652	48,965	59,565	59,681
Miscellaneous Receipts	5,760	9,910	14,930	5,990	9,760
Total Operating Receipts	\$ 2,033,482	\$ 2,110,207	\$ 2,033,770	\$ 2,004,034	\$ 2,086,566
Operating Disbursements					
Salaries and Benefits	\$ 376,634	\$ 375,837	\$ 359,965	\$ 343,341	\$ 338,884
Treatment Expense	892,616	596,849	418,255	492,735	466,818
Professional and Contractual Services	91,471	33,861	106,409	42,877	43,710
Materials and Supplies	23,054	36,369	16,826	11,516	28,311
Transportation Expense	14,268	8,729	19,314	14,663	12,013
Insurance Expense	44,094	44,504	34,302	34,591	35,774
Rental of Equipment	2,983	2,167	1,744	2,268	1,980
Purchased Power	36,241	17,243	30,269	32,929	34,467
Contractual Payment to City ¹	-	-	-	-	-
Miscellaneous Expense	197,211	215,749	209,161	160,789	173,751
Total Operating Disbursements	\$ 1,678,573	\$ 1,331,309	\$ 1,196,245	\$ 1,135,709	\$ 1,135,707
Net Operating Receipts/(Disbursements)	\$ 354,909	\$ 778,897	\$ 837,525	\$ 868,325	\$ 950,859
Non-Operating Receipts					
EDU Fee	\$ 25,500	\$ 45,000	\$ 54,750	\$ 19,500	\$ 30,000
Loan Payment from Water Utility	-	-	-	-	875,259
Other	-	-	-	79	-
Total Non-Operating Receipts	\$ 25,500	\$ 45,000	\$ 54,750	\$ 19,579	\$ 905,259
Non-Operating Disbursements					
Transfers-Out	\$ 332,721	\$ 823,268	\$ 894,439	\$ 908,869	\$ 2,194,751
Loan Payment to Water Utility	-	-	-	-	-
Interest Expense	-	-	-	-	92
Principal Payment	-	-	-	-	-
Capital Leases	-	-	-	-	5,144
Accounts Payable	(2,291)	2,044	544	(1,199)	(150)
Other	-	-	-	-	-
Total Non-Operating Receipts/(Disbursements)	\$ 330,429	\$ 825,311	\$ 894,983	\$ 907,670	\$ 2,199,836
Change in Cash Position - Net Receipts	\$ 49,980	\$ (1,414)	\$ (2,707)	\$ (19,767)	\$ (343,717)
Beginning Cash Position	954,944	1,001,458	1,005,873	1,024,818	2,461,188
Ending Cash Position	\$ 1,004,924	\$ 1,000,044	\$ 1,003,165	\$ 1,005,051	\$ 2,117,471

**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 March 31, 2022

	MONTH-TO-DATE			YEAR-TO-DATE		
	2022	2021	Change	2022	2021	Change
Receipts						
Transfers In	\$ 53,574	\$ 45,106	\$ 8,467	\$ 160,721	\$ 137,268	\$ 23,453
Miscellaneous	0	1	(1)	2	21,443	(21,441)
Total Receipts	\$ 53,574	\$ 45,107	\$ 8,467	\$ 160,723	\$ 158,711	\$ 2,012
Disbursements						
Principal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interest	-	-	-	-	-	-
Other	-	-	-	850	850	-
Total Disbursements	\$ -	\$ -	\$ -	\$ 850	\$ 850	\$ -
Change in Cash Position	\$ 53,574	\$ 45,107	\$ 8,467	\$ 159,873	\$ 157,861	\$ 2,012
Beginning Cash Position	106,299	112,754	(6,455)	-	-	-
Ending Cash Position	\$ 159,873	\$ 157,861	\$ 2,012	\$ 159,873	\$ 157,861	\$ 2,012

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

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

	MONTH-TO-DATE			YEAR-TO-DATE		
	2022	2021	Change	2022	2021	Change
Receipts						
Transfers In	\$ 106,000	\$ 100,000	\$ 6,000	\$ 172,000	\$ 686,000	\$ (514,000)
Miscellaneous	-	-	-	308	-	308
Total Receipts	\$ 106,000	\$ 100,000	\$ 6,000	\$ 172,308	\$ 686,000	\$ (513,692)
Disbursements						
Professional and Contractual Services	\$ 42,534	\$ 419,216	\$ (376,683)	\$ 213,199	\$ 449,737	\$ (236,538)
Materials and Supplies	6,213	4,177	2,036	34,534	25,792	8,742
Payment to City	169,663	169,663	-	508,990	508,990	-
Other	-	-	-	-	-	-
Total Disbursements	\$ 218,410	\$ 593,057	\$ (374,647)	\$ 756,722	\$ 984,519	\$ (227,797)
Change in Cash Position	\$ (112,410)	\$ (493,057)	\$ 380,647	\$ (584,414)	\$ (298,519)	\$ (285,895)
Beginning Cash Position	2,073,822	3,099,301	(1,025,479)	2,545,826	2,904,763	(358,937)
Ending Cash Position	\$ 1,961,412	\$ 2,606,244	\$ (644,832)	\$ 1,961,412	\$ 2,606,244	\$ (644,832)



**CITY OF LAWRENCE
MUNICIPAL SEWAGE WORKS**

RESTRICTED DEBT SERVICE FUNDS



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

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

	MONTH-TO-DATE			YEAR-TO-DATE		
	2022	2021	Change	2022	2021	Change
Receipts						
Transfers In	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Miscellaneous	6	19	(13)	20	51	(32)
Total Receipts	\$ 6	\$ 19	\$ (13)	\$ 20	\$ 51	\$ (32)
Disbursements						
Principal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interest	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total Disbursements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Change in Cash Position	\$ 6	\$ 19	\$ (13)	\$ 20	\$ 51	\$ (32)
Beginning Cash Position	819,207	819,104	104	819,194	819,071	123
Ending Cash Position²	\$ 819,214	\$ 819,122	\$ 91	\$ 819,214	\$ 819,122	\$ 91

City of Lawrence - Municipal Sewage Works Utility

Notes to Financial Statements

As of March 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.

