

2022 LAWRENCE UTILITIES

MONTHLY FINANCIAL REPORT

SEPTEMBER

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 September 30, 2022

	9/30/2022	9/30/2021	9/30/2020	9/30/2019	9/30/2018
Operating Fund					
601 - Water Operating Fund	\$ 1,003,347	\$ 998,662	\$ 1,002,443	\$ 1,024,120	\$ 1,034,783
Bond and Capital Improvement Funds					
602 - Bond and Interest Sinking	\$ 743,626	\$ 727,674	\$ 624,605	\$ 612,055	\$ 601,000
603 - 2017 Water SRF Bond and Interest	472,925	467,805	464,286	457,406	193,778
605 - Water Utility Bond Proceeds ¹	1,967,246	5,534,498	11,974,881	10,182	10,182
610 - Water '09 Bond Proceeds	-	-	-	-	-
617 - Capital Improvement Fund	6,773,649	5,736,771	3,868,949	3,706,453	2,739,892
619 - Water 2017 SRF Loan Fund	38	38	620,518	1,504,129	3,952,633
Total Restricted Funds	\$ 9,957,484	\$ 12,466,785	\$ 17,553,239	\$ 6,290,225	\$ 7,497,485
Restricted Debt Service Reserve Funds					
604 - Water Bond Debt Service Reserve	\$ 538,579	\$ 502,312	\$ 457,217	\$ 408,480	\$ 355,588
614 - Water Debt Service Reserve '09 ²	-	-	-	-	-
Total Debt Service Reserve Funds	\$ 538,579	\$ 502,312	\$ 457,217	\$ 408,480	\$ 355,588
Total Water Utility Cash Position	\$ 11,499,410	\$ 13,967,758	\$ 19,012,900	\$ 7,722,825	\$ 8,887,856

**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 September 30, 2022

	MONTH-TO-DATE			YEAR-TO-DATE		
	2022	2021	Change	2022	2021	Change
Operating Receipts						
Residential Metered Sales	\$ 597,959	\$ 658,955	\$ (60,996)	\$ 5,551,322	\$ 5,692,031	\$ (140,709)
Commercial Metered Sales	266,004	251,199	14,804	2,164,761	2,097,207	67,554
Private Fire Protection	41,084	46,579	(5,494)	425,686	426,929	(1,243)
Hydrant Fees	21,071	27,632	(6,561)	239,470	245,257	(5,787)
Penalties	17,880	17,253	627	158,302	150,471	7,831
New Meters	5,029	2,246	2,782	53,542	35,043	18,500
Miscellaneous	1,900	1,845	55	21,403	16,888	4,514
Total Operating Receipts	\$ 950,927	\$ 1,005,709	\$ (54,782)	\$ 8,614,485	\$ 8,663,826	\$ (49,341)
Operating Disbursements						
Salaries and Benefits	\$ 159,270	\$ 134,995	\$ 24,275	\$ 1,435,861	\$ 1,317,386	\$ 118,475
Professional and Contractual Services	83,740	33,351	50,389	384,445	218,054	166,391
Materials and Supplies	52,342	15,900	36,442	234,584	196,080	38,504
Transportation Expense	17,308	7,321	9,988	71,466	47,533	23,932
Insurance Expense	24,964	22,047	2,917	98,354	92,827	5,527
Chemicals	31,495	8,089	23,406	110,523	61,512	49,011
Rental of Equipment	-	1,449	(1,449)	8,287	10,725	(2,438)
Purchased Power	754	30,635	(29,881)	235,224	249,235	(14,011)
Miscellaneous Expense	121,314	80,240	41,074	741,206	738,394	2,811
Contractual Payment to City ³	-	-	-	-	-	-
Total Operating Disbursements	\$ 491,188	\$ 334,027	\$ 157,160	\$ 3,319,949	\$ 2,931,746	\$ 388,203
Net Operating Receipts/(Disbursements)	\$ 459,740	\$ 671,682	\$ (211,943)	\$ 5,294,536	\$ 5,732,080	\$ (437,544)
Net Operating Margin	48.3%	66.8%	-18.4%	61.5%	66.2%	-4.7%
Non-Operating Receipts						
EDU Fees	\$ 12,000	\$ 4,500	\$ 7,500	\$ 146,891	\$ 81,190	\$ 65,701
Other Receipts	12,843	8,120	4,723	113,240	93,481	19,759
Total Non-Operating Receipts	\$ 24,843	\$ 12,620	\$ 12,223	\$ 260,131	\$ 174,671	\$ 85,460
Non-Operating Disbursements						
Transfers to Water Bond and Interest Fund	\$ 158,432	\$ 158,538	\$ (106)	\$ 1,425,889	\$ 1,426,841	\$ (952)
Transfers to Water Debt Service Reserve Fund	-	3,751	(3,751)	22,509	33,763	(11,254)
Loan Payment to Sewer Utility	-	-	-	-	-	-
Principal Payment	-	-	-	-	-	-
Interest Expense	-	-	-	-	-	-
Capital Leases	-	-	-	-	-	-
Other	22,182	(19,611)	41,793	(25,890)	(15,834)	(10,057)
Other Transfers-Out	-	-	-	-	-	-
Transfers to Water Capital Improvement Fund	350,000	638,000	(288,000)	4,130,457	4,468,000	(337,543)
Total Non-Operating Disbursements	\$ 530,614	\$ 780,678	\$ (250,064)	\$ 5,552,964	\$ 5,912,771	\$ (359,807)
Change in Cash Position - Net Receipts	\$ (46,031)	\$ (96,376)	\$ 50,344	\$ 1,703	\$ (6,020)	\$ 7,723
Beginning Cash Position	1,049,378	1,095,038	(45,659)	1,001,644	1,004,682	(3,037)
Ending Cash Position	\$ 1,003,347	\$ 998,662	\$ 4,685	\$ 1,003,347	\$ 998,662	\$ 4,685

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: September 30

	MONTH-TO-DATE				
	2022	2021	2020	2019	2018
Operating Receipts					
Residential Metered Sales	\$ 597,959	\$ 658,955	\$ 790,138	\$ 573,286	\$ 457,148
Commercial Metered Sales	266,004	251,199	290,533	236,279	235,570
Private Fire Protection	41,084	46,579	47,388	38,931	30,182
Hydrant Fees	21,071	27,632	25,660	22,248	17,843
Penalties	17,880	17,253	6,096	16,857	16,176
New Meters	5,029	2,246	3,650	4,690	2,022
Miscellaneous	1,900	1,845	2,600	8,084	32,983
Total Operating Receipts	\$ 950,927	\$ 1,005,709	\$ 1,166,064	\$ 900,374	\$ 791,923
Operating Disbursements					
Salaries and Benefits	\$ 159,270	\$ 134,995	\$ 125,189	\$ 127,557	\$ 134,517
Professional and Contractual Services	83,740	33,351	47,593	77,226	15,821
Materials and Supplies	52,342	15,900	16,547	36,044	36,299
Transportation Expense	17,308	7,321	5,244	3,516	11,719
Insurance Expense	24,964	22,047	22,252	17,151	15,893
Chemicals	31,495	8,089	6,220	9,795	9,480
Rental of Equipment	-	1,449	722	698	-
Purchased Power	754	30,635	27,251	24,474	31,791
Miscellaneous Expense	121,314	80,240	107,990	78,593	93,093
Contractual Payment to City ³	-	-	-	-	-
Total Operating Disbursements	\$ 491,188	\$ 334,027	\$ 359,008	\$ 375,053	\$ 348,614
Net Operating Receipts/(Disbursements)	\$ 459,740	\$ 671,682	\$ 807,056	\$ 525,321	\$ 443,309
Net Operating Margin	48.3%	66.8%	69.2%	58.3%	56.0%
Non-Operating Receipts					
EDU Fees	\$ 12,000	\$ 4,500	\$ 10,650	\$ 12,300	\$ 6,000
Other Receipts	12,843	8,120	14,989	11,746	6,352
Total Non-Operating Receipts	\$ 24,843	\$ 12,620	\$ 25,639	\$ 24,046	\$ 12,352
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	-	-	-	-	5
Capital Leases	-	-	-	-	498
Other	22,182	(19,611)	(17,008)	1,982	14,056
Other Transfers-Out	-	-	-	-	-
Transfers to Water Capital Improvement Fund	350,000	638,000	720,000	400,000	380,000
Total Non-Operating Disbursements	\$ 530,614	\$ 780,678	\$ 834,337	\$ 533,161	\$ 496,152
Change in Cash Position - Net Receipts	\$ (46,031)	\$ (96,376)	\$ (1,641)	\$ 16,206	\$ (40,491)
Beginning Cash Position	1,049,378	1,095,038	1,004,085	1,007,913	1,075,273
Ending Cash Position	\$ 1,003,347	\$ 998,662	\$ 1,002,443	\$ 1,024,120	\$ 1,034,783

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: September 30

	YEAR-TO-DATE				
	2022	2021	2020	2019	2018
Operating Receipts					
Residential Metered Sales	\$ 5,551,322	\$ 5,692,031	\$ 5,614,297	\$ 4,876,617	\$ 4,704,348
Commercial Metered Sales	2,164,761	2,097,207	2,084,461	1,982,291	1,923,588
Private Fire Protection	425,686	426,929	406,460	360,457	317,529
Hydrant Fees	239,470	245,257	230,334	201,064	184,874
Penalties	158,302	150,471	64,001	166,890	179,307
New Meters	53,542	35,043	47,062	30,156	54,363
Miscellaneous	21,403	16,888	17,819	22,985	72,321
Total Operating Receipts	\$ 8,614,485	\$ 8,663,826	\$ 8,464,434	\$ 7,640,461	\$ 7,436,330
Operating Disbursements					
Salaries and Benefits	\$ 1,435,861	\$ 1,317,386	\$ 1,257,629	\$ 1,231,766	\$ 1,189,866
Professional and Contractual Services	384,445	218,054	321,946	355,629	357,856
Materials and Supplies	234,584	196,080	160,134	263,302	392,736
Transportation Expense	71,466	47,533	43,681	44,901	63,396
Insurance Expense	98,354	92,827	82,049	74,982	72,515
Chemicals	110,523	61,512	54,841	66,895	71,496
Rental of Equipment	8,287	10,725	6,307	8,166	6,169
Purchased Power	235,224	249,235	224,666	244,248	285,150
Miscellaneous Expense	741,206	738,394	734,131	625,474	713,563
Contractual Payment to City ³	-	-	-	-	-
Total Operating Disbursements	\$ 3,319,949	\$ 2,931,746	\$ 2,885,383	\$ 2,915,362	\$ 3,152,747
Net Operating Receipts/(Disbursements)	\$ 5,294,536	\$ 5,732,080	\$ 5,579,051	\$ 4,725,099	\$ 4,283,583
Net Operating Margin	61.5%	66.2%	65.9%	61.8%	57.6%
Non-Operating Receipts					
EDU Fees	\$ 146,891	\$ 81,190	\$ 332,875	\$ 73,300	\$ 178,790
Other Receipts	113,240	93,481	118,539	88,588	143,907
Total Non-Operating Receipts	\$ 260,131	\$ 174,671	\$ 451,414	\$ 161,888	\$ 322,697
Non-Operating Disbursements					
Transfers to Water Bond and Interest Fund	\$ 1,425,889	\$ 1,426,841	\$ 1,148,341	\$ 1,146,841	\$ 880,576
Transfers to Water Debt Service Reserve Fund	22,509	33,763	33,763	33,763	33,763
Loan Payment to Sewer Utility	-	-	-	-	875,259
Principal Payment	-	-	-	-	-
Interest Expense	-	-	-	-	36,499
Capital Leases	-	-	-	-	92,154
Other	(25,890)	(15,834)	1,742	2,494	(6,204)
Other Transfers-Out	-	-	-	-	-
Transfers to Water Capital Improvement Fund	4,130,457	4,468,000	4,850,000	3,715,000	2,764,741
Total Non-Operating Disbursements	\$ 5,552,964	\$ 5,912,771	\$ 6,033,846	\$ 4,898,099	\$ 4,676,789
Change in Cash Position - Net Receipts	\$ 1,703	\$ (6,020)	\$ (3,381)	\$ (11,111)	\$ (70,508)
Beginning Cash Position	1,001,644	1,004,682	1,005,825	1,035,230	1,105,291
Ending Cash Position	\$ 1,003,347	\$ 998,662	\$ 1,002,443	\$ 1,024,120	\$ 1,034,783

**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 September 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)	\$ 1,036,129	\$ 1,036,871	\$ (743)
Miscellaneous	-	-	-	-	-	-
Total Receipts	\$ 115,125	\$ 115,208	\$ (83)	\$ 1,036,129	\$ 1,036,871	\$ (743)
Disbursements						
Principal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interest	-	-	-	291,503	304,498	(12,995)
Other	-	1,000	(1,000)	1,000	4,700	(3,700)
Total Disbursements	\$ -	\$ 1,000	\$ (1,000)	\$ 292,503	\$ 309,198	\$ (16,695)
Change in Cash Position	\$ 115,125	\$ 114,208	\$ 918	\$ 743,626	\$ 727,674	\$ 15,953
Beginning Cash Position	628,501	613,466	15,035	-	-	-
Ending Cash Position	\$ 743,626	\$ 727,674	\$ 15,953	\$ 743,626	\$ 727,674	\$ 15,953

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

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

	MONTH-TO-DATE			YEAR-TO-DATE		
	2022	2021	Change	2022	2021	Change
Receipts						
Transfers In	\$ 43,307	\$ 43,330	\$ (23)	\$ 389,760	\$ 389,970	\$ (210)
Miscellaneous	707	3	704	1,679	37	1,642
Total Receipts	\$ 44,014	\$ 43,333	\$ 681	\$ 391,439	\$ 390,007	\$ 1,432
Disbursements						
Principal	\$ -	\$ -	\$ -	\$ 364,000	\$ 357,000	\$ 7,000
Interest	-	(34,650)	34,650	152,320	159,530	(7,210)
Other	-	-	-	-	-	-
Total Disbursements	\$ -	\$ (34,650)	\$ 34,650	\$ 516,320	\$ 516,530	\$ (210)
Change in Cash Position	\$ 44,014	\$ 77,983	\$ (33,969)	\$ (124,881)	\$ (126,523)	\$ 1,642
Beginning Cash Position	428,911	389,822	39,090	597,806	594,328	3,479
Ending Cash Position	\$ 472,925	\$ 467,805	\$ 5,120	\$ 472,925	\$ 467,805	\$ 5,120



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

Statement of Receipts, Disbursements, and Net Cash Position
As of September 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	\$ 19,637	\$ 277,950	\$ (258,313)	\$ 2,318,767	\$ 4,800,441	\$ (2,481,674)
Other	-	-	-	-	-	-
Total Disbursements	\$ 19,637	\$ 277,950	\$ (258,313)	\$ 2,318,767	\$ 4,800,441	\$ (2,481,674)
Change in Cash Position	\$ (19,637)	\$ (277,950)	\$ 258,313	\$ (2,318,767)	\$ (4,800,441)	\$ 2,481,674
Beginning Cash Position	1,986,883	5,812,448	(3,825,565)	4,286,013	10,334,939	(6,048,926)
Ending Cash Position	\$ 1,967,246	\$ 5,534,498	\$ (3,567,252)	\$ 1,967,246	\$ 5,534,498	\$ (3,567,252)

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

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

	MONTH-TO-DATE			YEAR-TO-DATE		
	2022	2021	Change	2022	2021	Change
Receipts						
Transfers In	\$ 350,000	\$ 638,000	\$ (288,000)	\$ 4,130,457	\$ 4,468,000	\$ (337,543)
Miscellaneous	-	-	-	31,673	45,581	(13,909)
Total Receipts	\$ 350,000	\$ 638,000	\$ (288,000)	\$ 4,162,130	\$ 4,513,581	\$ (351,452)
Disbursements						
Professional and Contractual Services	\$ 11,264	\$ 126,076	\$ (114,813)	\$ 1,282,174	\$ 2,039,126	\$ (756,952)
Payment In Lieu of Taxes ³	89,375	89,375	-	804,375	804,375	-
Other	47,481	5,425	42,057	1,316,693	217,836	1,098,857
Total Disbursements	\$ 148,120	\$ 220,876	\$ (72,756)	\$ 3,403,242	\$ 3,061,337	\$ 341,905
Change in Cash Position	\$ 201,880	\$ 417,124	\$ (215,244)	\$ 758,888	\$ 1,452,244	\$ (693,356)
Beginning Cash Position	6,571,769	5,319,647	1,252,122	6,014,761	4,284,526	1,730,235
Ending Cash Position	\$ 6,773,649	\$ 5,736,771	\$ 1,036,878	\$ 6,773,649	\$ 5,736,771	\$ 1,036,878



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

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

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

**CITY OF LAWRENCE
MUNICIPAL WATER WORKS**



RESTRICTED DEBT SERVICE FUNDS

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

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

	MONTH-TO-DATE			YEAR-TO-DATE		
	2022	2021	Change	2022	2021	Change
Receipts						
Transfers-In	\$ -	\$ 3,751	\$ (3,751)	\$ 22,509	\$ 33,763	\$ (11,254)
Miscellaneous	982	4	978	2,492	60	2,432
Total Receipts	\$ 982	\$ 3,756	\$ (2,774)	\$ 25,001	\$ 33,823	\$ (8,823)
Disbursements						
Principal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interest	-	-	-	-	-	-
Bank Service Charges	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total Disbursements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Change in Cash Position	\$ 982	\$ 3,756	\$ (2,774)	\$ 25,001	\$ 33,823	\$ (8,823)
Beginning Cash Position	537,597	498,556	39,042	513,579	468,488	45,090
Ending Cash Position⁴	\$ 538,579	\$ 502,312	\$ 36,268	\$ 538,579	\$ 502,312	\$ 36,268

City of Lawrence - Municipal Water Works Utility

Notes to Financial Statements

As of September 30, 2022

Notes:

(1) - Bond proceeds from issuance of Series 2020 Revenue Bonds. Proceeds will be spent Fort Harrison WTP rehabilitation, Indian Lake WTP, wellfield improvements, Winding Ridge water storage tank, and various water main replacements

(2) - Reserve fund established upon issuance of the 2009 Water Revenue Bonds. Fund balance was eliminated with the refunding of the Series 2009 bonds in December of 2017

(3) - Contractual payment to City through June 2017. With the adoption of Amended Ordinance No. 7 2017, a Payment-in-Lieu-of-Taxes ("PILOT") commenced in July of 2017. This payment will be made from Fund 617 - Water Capital Improvement Fund.

(4) - Cash reserve for 2017 SRF loan. Reserve is funded in monthly installments through May 2021



CITY OF LAWRENCE MUNICIPAL SEWAGE WORKS TABLE OF CONTENTS

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	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

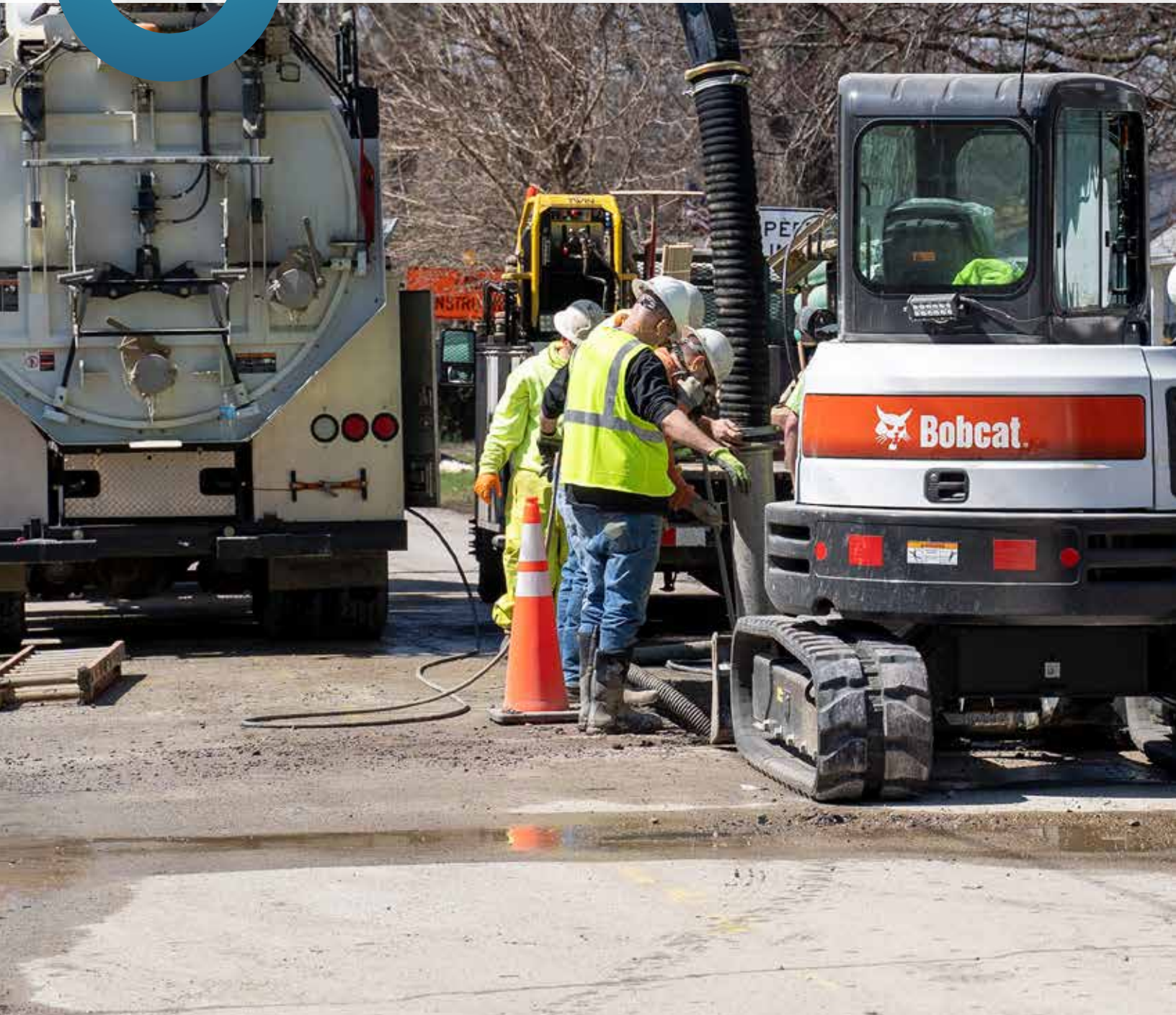
Net Cash Position Summary
As of September 30, 2022

	9/30/2022	9/30/2021	9/30/2020	9/30/2019	9/30/2018
Operating Fund					
606 - Sewer Operating Fund	\$ 1,003,597	\$ 998,833	\$ 971,232	\$ 1,009,075	\$ 1,796,461
Bond and Capital Improvement Funds					
607 - Sewer Bond and Interest Sinking	\$ 214,822	\$ 340,417	\$ 175,826	\$ 331,661	\$ 326,376
609 - Sewer Bond Proceeds	-	-	-	-	-
611 - Sewer '09 Bond Proceeds	-	-	-	-	-
616 - Sewer SRF Loan Fund	-	-	-	-	-
618 - Sewer Capital Improvement	1,558,698	2,472,690	3,413,596	3,106,866	2,640,413
Total Restricted Funds	\$ 1,773,520	\$ 2,813,107	\$ 3,589,422	\$ 3,438,527	\$ 2,966,789
Restricted Debt Service Reserve Funds					
608 - Sewer Debt Service Reserve	\$ 823,016	\$ 819,173	\$ 819,041	\$ 811,740	\$ 794,300
615 - Sewer Debt Service Reserve '09	-	-	-	-	-
Total Debt Service Reserve Funds	\$ 823,016	\$ 819,173	\$ 819,041	\$ 811,740	\$ 794,300
Total Sewer Utility Net Cash Position	\$ 3,600,134	\$ 4,631,114	\$ 5,379,695	\$ 5,259,342	\$ 5,557,551

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 September 30, 2022

	MONTH-TO-DATE			YEAR-TO-DATE		
	2022	2021	Change	2022	2021	Change
Operating Receipts						
Residential Flat Rate Sales	\$ 328,470	\$ 358,926	\$ (30,456)	\$ 3,345,603	\$ 3,433,271	\$ (87,668)
Commercial Metered Sales	233,124	224,266	8,858	2,008,562	1,947,842	60,720
Residential Metered Sales	40,552	46,386	(5,834)	573,405	624,674	(51,269)
Penalties	14,557	13,281	1,276	141,990	134,527	7,463
Miscellaneous Receipts	3,525	2,161	1,364	48,800	38,531	10,269
Total Operating Receipts	\$ 620,227	\$ 645,020	\$ (24,793)	\$ 6,118,361	\$ 6,178,846	\$ (60,485)
Operating Disbursements						
Salaries and Benefits	\$ 105,067	\$ 115,956	\$ (10,888)	\$ 1,065,195	\$ 1,132,236	\$ (67,040)
Treatment Expense	116,679	221,046	(104,367)	2,678,691	2,047,186	631,505
Professional and Contractual Services	40,596	17,958	22,638	226,758	158,039	68,718
Materials and Supplies	10,840	2,386	8,454	75,650	59,134	16,516
Transportation Expense	12,146	5,678	6,467	54,589	41,878	12,711
Insurance Expense	24,964	22,047	2,917	98,354	92,827	5,527
Rental of Equipment	193	1,449	(1,257)	5,141	7,605	(2,464)
Purchased Power	17	7,923	(7,906)	88,006	77,479	10,527
Contractual Payment to City ¹	-	-	-	-	-	-
Miscellaneous Expense	94,691	64,314	30,377	607,046	564,201	42,844
Total Operating Disbursements	\$ 405,192	\$ 458,757	\$ (53,564)	\$ 4,899,429	\$ 4,180,585	\$ 718,845
Net Operating Receipts/(Disbursements)	\$ 215,035	\$ 186,264	\$ 28,771	\$ 1,218,931	\$ 1,998,261	\$ (779,329)
Non-Operating Receipts						
EDU Fee	\$ 12,000	\$ 4,500	\$ 7,500	\$ 146,350	\$ 79,850	\$ 66,500
Loan Payment from Water Utility	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total Non-Operating Receipts	\$ 12,000	\$ 4,500	\$ 7,500	\$ 146,350	\$ 79,850	\$ 66,500
Non-Operating Disbursements						
Transfers-Out	\$ 323,574	\$ 247,106	\$ 76,467	\$ 1,314,703	\$ 2,076,905	\$ (762,202)
Loan Payment to Water Utility	-	-	-	-	-	-
Interest Expense	-	-	-	-	-	-
Principal Payment	-	-	-	-	-	-
Capital Leases	-	-	-	-	-	-
Accounts Payable	148	319	(172)	1,926	3,830	(1,905)
Other	-	-	-	-	-	-
Total Non-Operating Receipts/(Disbursements)	\$ 323,721	\$ 247,426	\$ 76,296	\$ 1,316,629	\$ 2,080,735	\$ (764,106)
Change in Cash Position - Net Receipts	\$ (96,686)	\$ (56,662)	\$ (40,024)	\$ 48,653	\$ (2,624)	\$ 51,277
Beginning Cash Position	1,100,283	1,055,495	44,788	954,944	1,001,458	(46,513)
Ending Cash Position	\$ 1,003,597	\$ 998,833	\$ 4,764	\$ 1,003,597	\$ 998,833	\$ 4,764

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

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

	<u>MONTH-TO-DATE</u>				
	2022	2021	2020	2019	2018
Operating Receipts					
Residential Flat Rate Sales	\$ 328,470	\$ 358,926	\$ 406,610	\$ 347,715	\$ 304,293
Commercial Metered Sales	233,124	224,266	250,990	225,167	245,470
Residential Metered Sales	40,552	46,386	64,989	40,055	34,513
Penalties	14,557	13,281	7,200	14,661	16,256
Miscellaneous Receipts	3,525	2,161	3,155	2,960	2,593
Total Operating Receipts	\$ 620,227	\$ 645,020	\$ 732,944	\$ 630,559	\$ 603,125
Operating Disbursements					
Salaries and Benefits	\$ 105,067	\$ 115,956	\$ 111,144	\$ 97,301	\$ 120,877
Treatment Expense	116,679	221,046	426,462	224,393	129,693
Professional and Contractual Services	40,596	17,958	15,225	14,752	13,125
Materials and Supplies	10,840	2,386	1,061	8,609	13,492
Transportation Expense	12,146	5,678	5,859	4,535	5,213
Insurance Expense	24,964	22,047	22,252	17,151	15,893
Rental of Equipment	193	1,449	722	698	-
Purchased Power	17	7,923	7,063	8,013	7,460
Contractual Payment to City ¹	-	-	-	-	-
Miscellaneous Expense	94,691	64,314	65,021	42,911	514,520
Total Operating Disbursements	\$ 405,192	\$ 458,757	\$ 654,810	\$ 418,361	\$ 820,274
Net Operating Receipts/(Disbursements)	\$ 215,035	\$ 186,264	\$ 78,134	\$ 212,198	\$ (217,148)
Non-Operating Receipts					
EDU Fee	\$ 12,000	\$ 4,500	\$ 10,500	\$ 12,000	\$ 6,000
Loan Payment from Water Utility	-	-	-	-	-
Other	-	-	-	-	-
Total Non-Operating Receipts	\$ 12,000	\$ 4,500	\$ 10,500	\$ 12,000	\$ 6,000
Non-Operating Disbursements					
Transfers-Out	\$ 323,574	\$ 247,106	\$ 118,813	\$ 224,623	\$ 64,917
Loan Payment to Water Utility	-	-	-	-	-
Interest Expense	-	-	-	-	-
Principal Payment	-	-	-	-	-
Capital Leases	-	-	-	-	-
Accounts Payable	148	319	(223)	(1,667)	122,134
Other	-	-	-	-	-
Total Non-Operating Receipts/(Disbursements)	\$ 323,721	\$ 247,426	\$ 118,590	\$ 222,956	\$ 187,051
Change in Cash Position - Net Receipts	\$ (96,686)	\$ (56,662)	\$ (29,956)	\$ 1,242	\$ (398,199)
Beginning Cash Position	1,100,283	1,055,495	1,001,188	1,007,833	2,194,661
Ending Cash Position	\$ 1,003,597	\$ 998,833	\$ 971,232	\$ 1,009,075	\$ 1,796,461

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: September 30

	<u>YEAR-TO-DATE</u>				
	2022	2021	2020	2019	2018
Operating Receipts					
Residential Flat Rate Sales	\$ 3,345,603	\$ 3,433,271	\$ 3,308,888	\$ 3,309,867	\$ 3,269,351
Commercial Metered Sales	2,008,562	1,947,842	1,968,214	2,087,838	2,149,124
Residential Metered Sales	573,405	624,674	614,166	545,952	579,856
Penalties	141,990	134,527	64,151	167,309	171,293
Miscellaneous Receipts	48,800	38,531	39,010	23,548	45,708
Total Operating Receipts	\$ 6,118,361	\$ 6,178,846	\$ 5,994,429	\$ 6,134,513	\$ 6,215,332
Operating Disbursements					
Salaries and Benefits	\$ 1,065,195	\$ 1,132,236	\$ 1,037,072	\$ 971,676	\$ 1,027,704
Treatment Expense	2,678,691	2,047,186	1,866,776	1,838,598	1,652,667
Professional and Contractual Services	226,758	158,039	223,154	184,480	137,853
Materials and Supplies	75,650	59,134	40,846	51,600	162,543
Transportation Expense	54,589	41,878	41,666	43,303	42,360
Insurance Expense	98,354	92,827	82,049	74,982	72,515
Rental of Equipment	5,141	7,605	6,307	8,128	5,369
Purchased Power	88,006	77,479	79,538	91,941	81,976
Contractual Payment to City ¹	-	-	-	-	-
Miscellaneous Expense	607,046	564,201	481,434	451,964	954,527
Total Operating Disbursements	\$ 4,899,429	\$ 4,180,585	\$ 3,858,842	\$ 3,716,673	\$ 4,137,512
Net Operating Receipts/(Disbursements)	\$ 1,218,931	\$ 1,998,261	\$ 2,135,587	\$ 2,417,840	\$ 2,077,820
Non-Operating Receipts					
EDU Fee	\$ 146,350	\$ 79,850	\$ 318,750	\$ 69,800	\$ 172,500
Loan Payment from Water Utility	-	-	-	-	-
Other	-	-	-	-	-
Total Non-Operating Receipts	\$ 146,350	\$ 79,850	\$ 318,750	\$ 69,800	\$ 172,500
Non-Operating Disbursements					
Transfers-Out	\$ 1,314,703	\$ 2,076,905	\$ 2,487,318	\$ 2,506,607	\$ 3,584,252
Loan Payment to Water Utility	-	-	-	-	(875,259)
Interest Expense	-	-	-	-	-
Principal Payment	-	-	-	-	-
Capital Leases	-	-	-	-	-
Accounts Payable	1,926	3,830	1,660	(3,223)	206,053
Other	-	-	-	-	-
Total Non-Operating Receipts/(Disbursements)	\$ 1,316,629	\$ 2,080,735	\$ 2,488,978	\$ 2,503,384	\$ 2,915,046
Change in Cash Position - Net Receipts	\$ 48,653	\$ (2,624)	\$ (34,641)	\$ (15,744)	\$ (664,727)
Beginning Cash Position	954,944	1,001,458	1,005,873	1,024,818	2,461,188
Ending Cash Position	\$ 1,003,597	\$ 998,833	\$ 971,232	\$ 1,009,075	\$ 1,796,461

**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 September 30, 2022

	MONTH-TO-DATE			YEAR-TO-DATE		
	2022	2021	Change	2022	2021	Change
Receipts						
Transfers In	\$ 53,574	\$ 45,106	\$ 8,467	\$ 482,163	\$ 407,905	\$ 74,258
Miscellaneous	193	1	192	415	21,448	(21,034)
Total Receipts	\$ 53,766	\$ 45,107	\$ 8,659	\$ 482,577	\$ 429,353	\$ 53,224
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	\$ 53,766	\$ 45,107	\$ 8,659	\$ 214,822	\$ 340,417	\$ (125,594)
Beginning Cash Position	161,056	295,310	(134,254)	-	-	-
Ending Cash Position	\$ 214,822	\$ 340,417	\$ (125,594)	\$ 214,822	\$ 340,417	\$ (125,594)

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

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

	MONTH-TO-DATE			YEAR-TO-DATE		
	2022	2021	Change	2022	2021	Change
Receipts						
Transfers In	\$ 270,000	\$ 202,000	\$ 68,000	\$ 835,074	\$ 1,669,000	\$ (833,926)
Miscellaneous	-	-	-	454,305	36,513	417,792
Total Receipts	\$ 270,000	\$ 202,000	\$ 68,000	\$ 1,289,379	\$ 1,705,513	\$ (416,134)
Disbursements						
Professional and Contractual Services	\$ 15,295	\$ 12,263	\$ 3,032	\$ 463,754	\$ 505,766	\$ (42,012)
Materials and Supplies	4,950	15,737	(10,787)	71,698	52,945	18,753
Payment to City	169,663	169,663		1,526,969	1,526,969	
Other	40,583	266	40,318	214,085	51,906	162,180
Total Disbursements	\$ 230,491	\$ 197,928	\$ 32,563	\$ 2,276,507	\$ 2,137,586	\$ 138,921
Change in Cash Position	\$ 39,509	\$ 4,072	\$ 35,437	\$ (987,128)	\$ (432,073)	\$ (555,055)
Beginning Cash Position	1,519,189	2,468,619	(949,430)	2,545,826	2,904,763	(358,937)
Ending Cash Position	\$ 1,558,698	\$ 2,472,690	\$ (913,992)	\$ 1,558,698	\$ 2,472,690	\$ (913,992)



**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 September 30, 2022

	<u>MONTH-TO-DATE</u>			<u>YEAR-TO-DATE</u>		
	2022	2021	Change	2022	2021	Change
Receipts						
Transfers In	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Miscellaneous	1,501	7	1,494	3,823	103	3,720
Total Receipts	\$ 1,501	\$ 7	\$ 1,494	\$ 3,823	\$ 103	\$ 3,720
Disbursements						
Principal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interest	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total Disbursements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Change in Cash Position	\$ 1,501	\$ 7	\$ 1,494	\$ 3,823	\$ 103	\$ 3,720
Beginning Cash Position	821,515	819,167	2,349	819,194	819,071	123
Ending Cash Position²	\$ 823,016	\$ 819,173	\$ 3,843	\$ 823,016	\$ 819,173	\$ 3,843

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

As of September 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.

