

APRIL 2023

LAWRENCE UTILITIES

MONTHLY FINANCIAL REPORT



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

**CITY OF LAWRENCE
MUNICIPAL WATER WORKS
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CITY OF LAWRENCE MUNICIPAL WATER WORKS

SUMMARY



City of Lawrence - Municipal Water Works Utility

Summary - All Funds

Net Cash Position Summary

As of April 30, 2023

	4/30/2023	4/30/2022	4/30/2021	4/30/2020	4/30/2019
Operating Fund					
601 - Water Operating Fund	\$ 1,000,858	\$ 1,000,526	\$ 1,000,827	\$ 1,016,248	\$ 1,040,901
Bond and Capital Improvement Funds					
602 - Bond and Interest Sinking	\$ 461,098	\$ 460,502	\$ 457,132	\$ 335,007	\$ 333,640
603 - 2017 Water SRF Bond and Interest	338,711	329,075	329,119	328,981	322,675
605 - Water Utility Bond Proceeds ¹	1,329,628	3,234,423	7,991,012	10,182	10,182
610 - Water '09 Bond Proceeds	-	-	-	-	-
617 - Capital Improvement Fund	5,014,994	5,496,552	4,406,674	3,549,174	4,375,238
619 - Water 2017 SRF Loan Fund	38	38	38	690,952	2,080,191
Total Restricted Funds	\$ 7,144,469	\$ 9,520,590	\$ 13,183,975	\$ 4,914,297	\$ 7,121,926
Restricted Debt Service Reserve Funds					
604 - Water Bond Debt Service Reserve	\$ 550,329	\$ 528,629	\$ 483,532	\$ 438,263	\$ 386,433
614 - Water Debt Service Reserve '09 ²	-	-	-	-	-
Total Debt Service Reserve Funds	\$ 550,329	\$ 528,629	\$ 483,532	\$ 438,263	\$ 386,433
Total Water Utility Cash Position	\$ 8,695,657	\$ 11,049,745	\$ 14,668,334	\$ 6,368,808	\$ 8,549,259



**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 April 30, 2023

	MONTH-TO-DATE			YEAR-TO-DATE		
	2023	2022	Change	2023	2022	Change
Operating Receipts						
Residential Metered Sales	\$ 449,628	\$ 502,278	\$ (52,650)	\$ 2,334,700	\$ 2,290,352	\$ 44,348
Commercial Metered Sales	182,137	214,934	(32,798)	859,740	904,776	(45,037)
Private Fire Protection	40,993	42,405	(1,411)	187,060	187,143	(83)
Hydrant Fees	19,039	20,621	(1,582)	105,458	100,641	4,817
Penalties	13,675	17,089	(3,414)	64,843	67,777	(2,934)
New Meters	1,834	1,058	776	9,439	4,771	4,668
Miscellaneous	-	1,845	(1,845)	-	10,742	(10,742)
Total Operating Receipts	\$ 707,306	\$ 800,230	\$ (92,924)	\$ 3,561,240	\$ 3,566,203	\$ (4,964)
Operating Disbursements						
Salaries and Benefits	\$ 190,789	\$ 180,068	\$ 10,721	\$ 707,309	\$ 628,994	\$ 78,315
Professional and Contractual Services	26,942	93,985	(67,043)	220,110	190,205	29,905
Materials and Supplies	48,510	29,087	19,423	116,215	102,723	13,492
Transportation Expense	-	9,392	(9,392)	20,259	29,066	(8,807)
Insurance Expense	-	-	-	51,573	44,094	7,479
Chemicals	14,524	2,733	11,792	54,836	23,968	30,868
Rental of Equipment	2,007	357	1,649	4,941	3,341	1,601
Purchased Power	30,431	245	30,186	133,478	89,195	44,283
Miscellaneous Expense	71,438	91,613	(20,175)	440,484	329,668	110,815
Contractual Payment to City ³	-	-	-	-	-	-
Total Operating Disbursements	\$ 384,640	\$ 407,479	\$ (22,839)	\$ 1,749,206	\$ 1,441,255	\$ 307,951
Net Operating Receipts/(Disbursements)	\$ 322,665	\$ 392,751	\$ (70,086)	\$ 1,812,034	\$ 2,124,948	\$ (312,915)
Net Operating Margin	45.6%	49.1%	-3.5%	50.9%	59.6%	-8.7%
Non-Operating Receipts						
EDU Fees	\$ 4,500	\$ (3,109)	\$ 7,609	\$ 22,800	\$ 17,891	\$ 4,909
Other Receipts	11,371	5,210	6,161	36,257	28,602	7,655
Total Non-Operating Receipts	\$ 15,871	\$ 2,101	\$ 13,770	\$ 59,057	\$ 46,493	\$ 12,564
Non-Operating Disbursements						
Transfers to Water Bond and Interest Fund	\$ 158,505	\$ 158,432	\$ 72	\$ 634,018	\$ 633,728	\$ 290
Transfers to Water Debt Service Reserve Fund	-	3,751	(3,751)	-	15,006	(15,006)
Loan Payment to Sewer Utility	-	-	-	-	-	-
Principal Payment	-	-	-	-	-	-
Interest Expense	-	-	-	-	-	-
Capital Leases	-	-	-	-	-	-
Other	42,273	35,816	6,457	28,282	5,368	22,914
Other Transfers-Out	-	-	-	-	-	-
Transfers to Water Capital Improvement Fund	94,000	196,457	(102,457)	1,212,000	1,518,457	(306,457)
Total Non-Operating Disbursements	\$ 294,778	\$ 394,457	\$ (99,679)	\$ 1,874,300	\$ 2,172,559	\$ (298,259)
Change in Cash Position - Net Receipts	\$ 43,759	\$ 395	\$ 43,364	\$ (3,209)	\$ (1,118)	\$ (2,091)
Beginning Cash Position	957,100	1,000,131	(43,032)	1,004,067	1,001,644	2,423
Ending Cash Position	\$ 1,000,858	\$ 1,000,526	\$ 332	\$ 1,000,858	\$ 1,000,526	\$ 332

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: April 30

	MONTH-TO-DATE				
	2023	2022	2021	2020	2019
Operating Receipts					
Residential Metered Sales	\$ 449,628	\$ 502,278	\$ 546,462	\$ 546,557	\$ 597,458
Commercial Metered Sales	182,137	214,934	207,548	215,142	240,953
Private Fire Protection	40,993	42,405	46,030	37,100	43,972
Hydrant Fees	19,039	20,621	24,679	22,482	25,639
Penalties	13,675	17,089	17,818	5,237	21,210
New Meters	1,834	1,058	7,539	7,299	2,163
Miscellaneous	-	1,845	1,791	1,739	2,715
Total Operating Receipts	\$ 707,306	\$ 800,230	\$ 851,867	\$ 835,557	\$ 934,110
Operating Disbursements					
Salaries and Benefits	\$ 190,789	\$ 180,068	\$ 155,586	\$ 128,160	\$ 117,633
Professional and Contractual Services	26,942	93,985	45,526	52,866	43,941
Materials and Supplies	48,510	29,087	20,077	7,085	13,123
Transportation Expense	-	9,392	9,349	2,150	2,618
Insurance Expense	-	-	-	-	-
Chemicals	14,524	2,733	3,678	2,520	3,283
Rental of Equipment	2,007	357	784	1,420	2,279
Purchased Power	30,431	245	31,696	24,718	57,693
Miscellaneous Expense	71,438	91,613	122,827	151,354	81,220
Contractual Payment to City ³	-	-	-	-	-
Total Operating Disbursements	\$ 384,640	\$ 407,479	\$ 389,522	\$ 370,274	\$ 321,789
Net Operating Receipts/(Disbursements)	\$ 322,665	\$ 392,751	\$ 462,345	\$ 465,283	\$ 612,321
Net Operating Margin	45.6%	49.1%	54.3%	55.7%	65.6%
Non-Operating Receipts					
EDU Fees	\$ 4,500	\$ (3,109)	\$ 7,500	\$ 18,300	\$ 3,000
Other Receipts	11,371	5,210	9,787	12,820	7,081
Total Non-Operating Receipts	\$ 15,871	\$ 2,101	\$ 17,287	\$ 31,120	\$ 10,081
Non-Operating Disbursements					
Transfers to Water Bond and Interest Fund	\$ 158,505	\$ 158,432	\$ 158,538	\$ 127,593	\$ 127,427
Transfers to Water Debt Service Reserve Fund	-	3,751	3,751	3,751	3,751
Loan Payment to Sewer Utility	-	-	-	-	-
Principal Payment	-	-	-	-	-
Interest Expense	-	-	-	-	-
Capital Leases	-	-	-	-	-
Other	42,273	35,816	24,976	10,915	(4,187)
Other Transfers-Out	-	-	-	-	-
Transfers to Water Capital Improvement Fund	94,000	196,457	292,000	350,000	470,000
Total Non-Operating Disbursements	\$ 294,778	\$ 394,457	\$ 479,266	\$ 492,259	\$ 596,991
Change in Cash Position - Net Receipts	\$ 43,759	\$ 395	\$ 366	\$ 4,143	\$ 25,412
Beginning Cash Position	957,100	1,000,131	1,000,461	1,012,105	1,015,489
Ending Cash Position	\$ 1,000,858	\$ 1,000,526	\$ 1,000,827	\$ 1,016,248	\$ 1,040,901

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: April 30

	YEAR-TO-DATE				
	2023	2022	2021	2020	2019
Operating Receipts					
Residential Metered Sales	\$ 2,334,700	\$ 2,290,352	\$ 2,457,332	\$ 2,273,066	\$ 2,131,981
Commercial Metered Sales	859,740	904,776	869,278	864,893	847,219
Private Fire Protection	187,060	187,143	191,832	172,335	155,763
Hydrant Fees	105,458	100,641	108,765	95,329	90,034
Penalties	64,843	67,777	68,398	52,097	81,613
New Meters	9,439	4,771	17,046	26,398	10,690
Miscellaneous	-	10,742	7,664	7,830	7,859
Total Operating Receipts	\$ 3,561,240	\$ 3,566,203	\$ 3,720,316	\$ 3,491,947	\$ 3,325,159
Operating Disbursements					
Salaries and Benefits	\$ 707,309	\$ 628,994	\$ 591,532	\$ 593,315	\$ 566,497
Professional and Contractual Services	220,110	190,205	81,623	191,727	127,774
Materials and Supplies	116,215	102,723	81,751	61,046	113,518
Transportation Expense	20,259	29,066	19,153	22,381	14,572
Insurance Expense	51,573	44,094	44,504	34,302	34,591
Chemicals	54,836	23,968	20,478	19,181	31,056
Rental of Equipment	4,941	3,341	6,071	3,164	4,547
Purchased Power	133,478	89,195	84,108	100,135	122,657
Miscellaneous Expense	440,484	329,668	394,109	390,073	293,027
Contractual Payment to City ³	-	-	-	-	-
Total Operating Disbursements	\$ 1,749,206	\$ 1,441,255	\$ 1,323,329	\$ 1,415,322	\$ 1,308,239
Net Operating Receipts/(Disbursements)	\$ 1,812,034	\$ 2,124,948	\$ 2,396,987	\$ 2,076,625	\$ 2,016,920
Net Operating Margin	50.9%	59.6%	64.4%	59.5%	60.7%
Non-Operating Receipts					
EDU Fees	\$ 22,800	\$ 17,891	\$ 46,300	\$ 81,875	\$ 23,000
Other Receipts	36,257	28,602	34,245	56,843	33,548
Total Non-Operating Receipts	\$ 59,057	\$ 46,493	\$ 80,545	\$ 138,718	\$ 56,548
Non-Operating Disbursements					
Transfers to Water Bond and Interest Fund	\$ 634,018	\$ 633,728	\$ 634,152	\$ 510,374	\$ 509,707
Transfers to Water Debt Service Reserve Fund	-	15,006	15,006	15,006	15,006
Loan Payment to Sewer Utility	-	-	-	-	-
Principal Payment	-	-	-	-	-
Interest Expense	-	-	-	-	-
Capital Leases	-	-	-	-	-
Other	28,282	5,368	12,230	14,540	(6,916)
Other Transfers-Out	-	-	-	-	-
Transfers to Water Capital Improvement Fund	1,212,000	1,518,457	1,820,000	1,665,000	1,550,000
Total Non-Operating Disbursements	\$ 1,874,300	\$ 2,172,559	\$ 2,481,387	\$ 2,204,919	\$ 2,067,797
Change in Cash Position - Net Receipts	\$ (3,209)	\$ (1,118)	\$ (3,855)	\$ 10,424	\$ 5,671
Beginning Cash Position	1,004,067	1,001,644	1,004,682	1,005,825	1,035,230
Ending Cash Position	\$ 1,000,858	\$ 1,000,526	\$ 1,000,827	\$ 1,016,248	\$ 1,040,901



**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 April 30, 2023

	<u>MONTH-TO-DATE</u>			<u>YEAR-TO-DATE</u>		
	2023	2022	Change	2023	2022	Change
Receipts						
Transfers In	\$ 115,150	\$ 115,125	\$ 24	\$ 460,598	\$ 460,502	\$ 97
Miscellaneous	-	-	-	-	-	-
Total Receipts	\$ 115,150	\$ 115,125	\$ 24	\$ 460,598	\$ 460,502	\$ 97
Disbursements						
Principal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interest	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total Disbursements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Change in Cash Position	\$ 115,150	\$ 115,125	\$ 24	\$ 460,598	\$ 460,502	\$ 97
Beginning Cash Position	345,949	345,376	573	500	-	500
Ending Cash Position	\$ 461,098	\$ 460,502	\$ 597	\$ 461,098	\$ 460,502	\$ 597

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

Statement of Receipts, Disbursements, and Net Cash Position
As of April 30, 2023

	MONTH-TO-DATE			YEAR-TO-DATE		
	2023	2022	Change	2023	2022	Change
Receipts						
Transfers In	\$ 43,355	\$ 43,307	\$ 48	\$ 173,420	\$ 173,227	\$ 193
Miscellaneous	954	15	939	4,222	22	4,199
Total Receipts	\$ 44,309	\$ 43,321	\$ 988	\$ 177,642	\$ 173,249	\$ 4,393
Disbursements						
Principal	\$ -	\$ -	\$ -	\$ -	\$ 364,000	\$ (364,000)
Interest	-	-	-	-	77,980	(77,980)
Other	-	-	-	-	-	-
Total Disbursements	\$ -	\$ -	\$ -	\$ -	\$ 441,980	\$ (441,980)
Change in Cash Position	\$ 44,309	\$ 43,321	\$ 988	\$ 177,642	\$ (268,731)	\$ 446,373
Beginning Cash Position	294,402	285,754	8,648	161,069	597,806	(436,737)
Ending Cash Position	\$ 338,711	\$ 329,075	\$ 9,636	\$ 338,711	\$ 329,075	\$ 9,636

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

Statement of Receipts, Disbursements, and Net Cash Position
As of April 30, 2023

	MONTH-TO-DATE			YEAR-TO-DATE		
	2023	2022	Change	2023	2022	Change
Receipts						
Interest on Investment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Bond Proceeds	-	-	-	-	-	-
Total Receipts	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Disbursements						
Professional and Contractual Services	\$ 219,396	\$ 137,964	\$ 81,431	\$ 350,664	\$ 1,051,590	\$ (700,926)
Other	-	-	-	-	-	-
Total Disbursements	\$ 219,396	\$ 137,964	\$ 81,431	\$ 350,664	\$ 1,051,590	\$ (700,926)
Change in Cash Position	\$ (219,396)	\$ (137,964)	\$ (81,431)	\$ (350,664)	\$ (1,051,590)	\$ 700,926
Beginning Cash Position	1,549,024	3,372,387	(1,823,363)	1,680,292	4,286,013	(2,605,721)
Ending Cash Position	\$ 1,329,628	\$ 3,234,423	\$ (1,904,795)	\$ 1,329,628	\$ 3,234,423	\$ (1,904,795)

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

Statement of Receipts, Disbursements, and Net Cash Position
As of April 30, 2023

	MONTH-TO-DATE			YEAR-TO-DATE		
	2023	2022	Change	2023	2022	Change
Receipts						
Transfers In	\$ 94,000	\$ 196,457	\$ (102,457)	\$ 1,212,000	\$ 1,518,457	\$ (306,457)
Miscellaneous	5,529	-	5,529	20,441	31,673	(11,232)
Total Receipts	\$ 99,529	\$ 196,457	\$ (96,928)	\$ 1,232,441	\$ 1,550,130	\$ (317,689)
Disbursements						
Professional and Contractual Services	\$ 102,248	\$ 87,425	\$ 14,823	\$ 1,420,260	\$ 464,500	\$ 955,760
Payment In Lieu of Taxes ³	89,375	89,375	-	357,500	357,500	-
Other	12,645	1,038,278	(1,025,633)	1,064,182	1,246,339	(182,157)
Total Disbursements	\$ 204,268	\$ 1,215,078	\$ (1,010,810)	\$ 2,841,942	\$ 2,068,338	\$ 773,604
Change in Cash Position	\$ (104,739)	\$ (1,018,621)	\$ 913,882	\$ (1,609,501)	\$ (518,209)	\$ (1,091,293)
Beginning Cash Position	5,119,734	6,515,173	(1,395,440)	6,624,496	6,014,761	609,735
Ending Cash Position	\$ 5,014,994	\$ 5,496,552	\$ (481,558)	\$ 5,014,994	\$ 5,496,552	\$ (481,558)

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

Statement of Receipts, Disbursements, and Net Cash Position
As of April 30, 2023

	<u>MONTH-TO-DATE</u>			<u>YEAR-TO-DATE</u>		
	2023	2022	Change	2023	2022	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 April 30, 2023

	MONTH-TO-DATE			YEAR-TO-DATE		
	2023	2022	Change	2023	2022	Change
Receipts						
Transfers-In	\$ -	\$ 3,751	\$ (3,751)	\$ -	\$ 15,006	\$ (15,006)
Miscellaneous	2,106	31	2,075	7,737	44	7,693
Total Receipts	\$ 2,106	\$ 3,783	\$ (1,676)	\$ 7,737	\$ 15,050	\$ (7,313)
Disbursements						
Principal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interest	-	-	-	-	-	-
Bank Service Charges	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total Disbursements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Change in Cash Position	\$ 2,106	\$ 3,783	\$ (1,676)	\$ 7,737	\$ 15,050	\$ (7,313)
Beginning Cash Position	548,223	524,846	23,377	542,592	513,579	29,013
Ending Cash Position⁴	\$ 550,329	\$ 528,629	\$ 21,701	\$ 550,329	\$ 528,629	\$ 21,701

City of Lawrence - Municipal Water Works Utility

Notes to Financial Statements

As of April 30, 2023

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

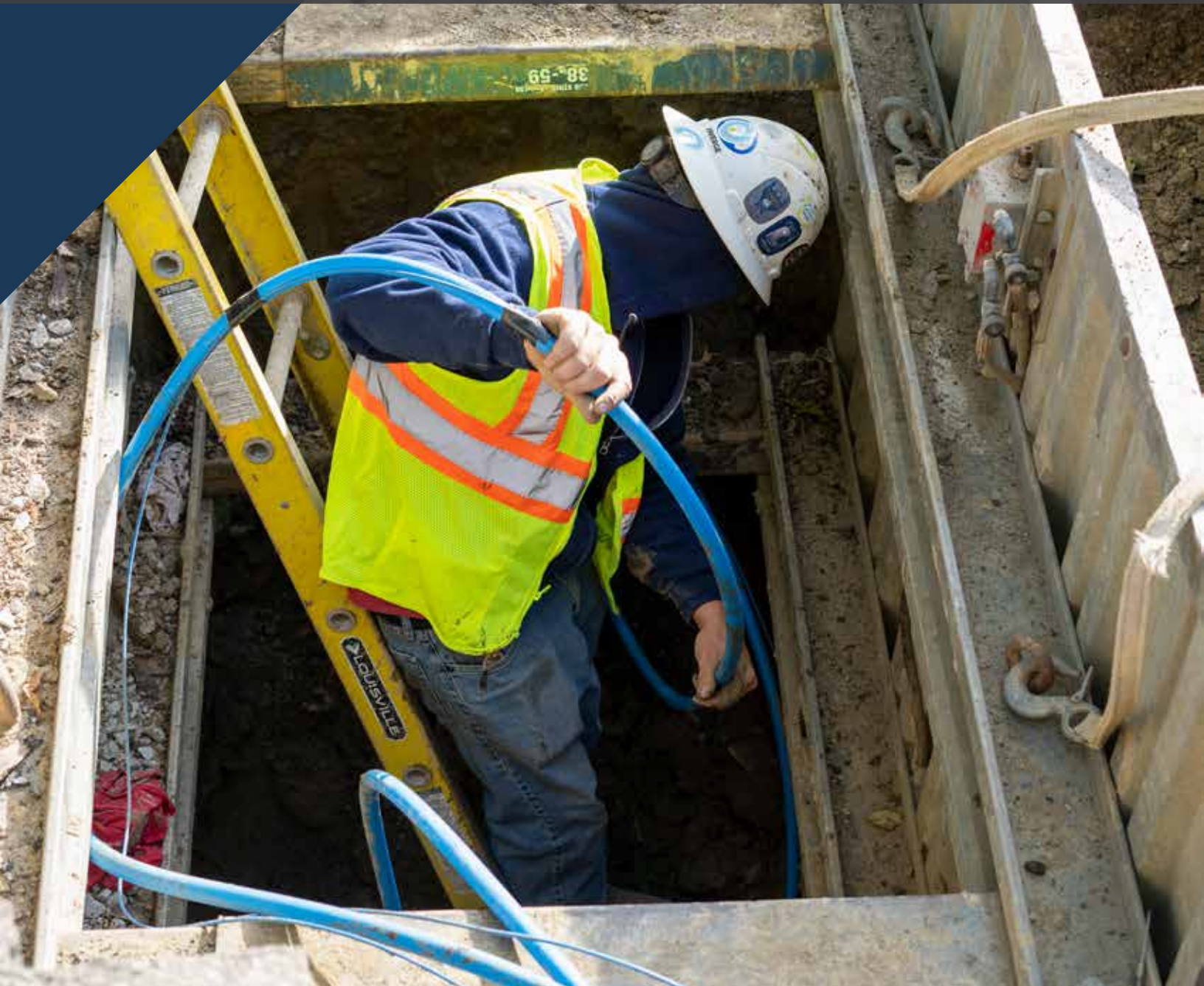
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27	618 - Sewer Capital Improvement Fund
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CITY OF LAWRENCE MUNICIPAL SEWAGE WORKS

SUMMARY



City of Lawrence - Municipal Sewage Works Utility

Summary - All Funds

Net Cash Position Summary

As of April 30, 2023

	4/30/2023	4/30/2022	4/30/2021	4/30/2020	4/30/2019
Operating Fund					
606 - Sewer Operating Fund	\$ 999,961	\$ 999,953	\$ 1,000,131	\$ 1,011,099	\$ 1,003,250
Bond and Capital Improvement Funds					
607 - Sewer Bond and Interest Sinking	\$ 679,818	\$ 29,828	\$ 202,968	\$ 114,802	\$ 194,042
609 - Sewer Bond Proceeds	19,745,313	-	-	-	-
611 - Sewer '09 Bond Proceeds	-	-	-	-	-
616 - Sewer SRF Loan Fund	-	-	-	-	-
618 - Sewer Capital Improvement	761,478	2,006,844	2,500,888	3,262,072	3,593,005
Total Restricted Funds	\$ 21,186,609	\$ 2,036,672	\$ 2,703,856	\$ 3,376,874	\$ 3,787,047
Restricted Debt Service Reserve Funds					
608 - Sewer Debt Service Reserve	\$ 962,094	\$ 819,263	\$ 819,136	\$ 818,675	\$ 804,320
615 - Sewer Debt Service Reserve '09	-	-	-	-	-
Total Debt Service Reserve Funds	\$ 962,094	\$ 819,263	\$ 819,136	\$ 818,675	\$ 804,320
Total Sewer Utility Net Cash Position	\$ 23,148,664	\$ 3,855,887	\$ 4,523,123	\$ 5,206,648	\$ 5,594,617

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 April 30, 2023

	<u>MONTH-TO-DATE</u>			<u>YEAR-TO-DATE</u>		
	2023	2022	Change	2023	2022	Change
Operating Receipts						
Residential Flat Rate Sales	\$ 385,156	\$ 329,711	\$ 55,445	\$ 1,916,218	\$ 1,442,710	\$ 473,508
Commercial Metered Sales	224,073	209,024	15,050	1,100,099	865,665	234,434
Residential Metered Sales	65,990	55,677	10,313	342,979	262,334	80,645
Penalties	14,912	15,326	(413)	75,270	66,749	8,521
Miscellaneous Receipts	4,850	1,840	3,010	13,308	7,600	5,708
Total Operating Receipts	\$ 694,982	\$ 611,577	\$ 83,405	\$ 3,447,874	\$ 2,645,059	\$ 802,816
Operating Disbursements						
Salaries and Benefits	\$ 121,508	\$ 132,988	\$ (11,480)	\$ 468,293	\$ 509,622	\$ (41,329)
Treatment Expense	-	-	-	1,014,039	892,616	121,423
Professional and Contractual Services	65,512	22,817	42,695	157,803	114,288	43,515
Materials and Supplies	5,902	4,375	1,527	16,879	27,429	(10,549)
Transportation Expense	-	6,072	(6,072)	12,099	20,340	(8,240)
Insurance Expense	-	-	-	50,837	44,094	6,743
Rental of Equipment	669	256	412	1,647	3,240	(1,593)
Purchased Power	12,480	118	12,362	47,258	36,359	10,899
Contractual Payment to City ¹	-	-	-	-	-	-
Miscellaneous Expense	51,514	78,974	(27,460)	338,360	280,242	58,118
Total Operating Disbursements	\$ 257,584	\$ 245,600	\$ 11,984	\$ 2,107,216	\$ 1,928,229	\$ 178,987
Net Operating Receipts/(Disbursements)	\$ 437,398	\$ 365,977	\$ 71,421	\$ 1,340,658	\$ 716,830	\$ 623,828
Non-Operating Receipts						
EDU Fee	\$ 4,500	\$ (3,750)	\$ 8,250	\$ 24,000	\$ 21,750	\$ 2,250
Loan Payment from Water Utility	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total Non-Operating Receipts	\$ 4,500	\$ (3,750)	\$ 8,250	\$ 24,000	\$ 21,750	\$ 2,250
Non-Operating Disbursements						
Transfers-Out	\$ 408,674	\$ 362,965	\$ 45,709	\$ 1,374,694	\$ 695,685	\$ 679,009
Loan Payment to Water Utility	-	-	-	-	-	-
Interest Expense	-	-	-	-	-	-
Principal Payment	-	-	-	-	-	-
Capital Leases	-	-	-	-	-	-
Accounts Payable	13,459	177	13,281	(1,108)	(2,114)	1,006
Other	-	-	-	-	-	-
Total Non-Operating Receipts/(Disbursements)	\$ 422,132	\$ 363,142	\$ 58,990	\$ 1,373,586	\$ 693,571	\$ 680,015
Change in Cash Position - Net Receipts	\$ 19,766	\$ (915)	\$ 20,680	\$ (8,928)	\$ 45,009	\$ (53,937)
Beginning Cash Position	980,195	1,000,868	(20,672)	1,008,889	954,944	53,945
Ending Cash Position	\$ 999,961	\$ 999,953	\$ 8	\$ 999,961	\$ 999,953	\$ 8

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

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

	MONTH-TO-DATE				
	2023	2022	2021	2020	2019
Operating Receipts					
Residential Flat Rate Sales	\$ 385,156	\$ 329,711	\$ 353,329	\$ 351,548	\$ 414,596
Commercial Metered Sales	224,073	209,024	191,424	210,700	259,269
Residential Metered Sales	65,990	55,677	60,082	58,009	72,667
Penalties	14,912	15,326	14,322	4,674	19,557
Miscellaneous Receipts	4,850	1,840	2,720	5,220	1,919
Total Operating Receipts	\$ 694,982	\$ 611,577	\$ 621,876	\$ 630,151	\$ 768,007
Operating Disbursements					
Salaries and Benefits	\$ 121,508	\$ 132,988	\$ 132,694	\$ 107,336	\$ 99,780
Treatment Expense	-	-	227,081	284,736	216,317
Professional and Contractual Services	65,512	22,817	49,391	24,034	49,943
Materials and Supplies	5,902	4,375	3,155	1,605	3,962
Transportation Expense	-	6,072	10,429	2,055	3,759
Insurance Expense	-	-	-	-	-
Rental of Equipment	669	256	784	1,420	2,279
Purchased Power	12,480	118	18,989	10,420	11,980
Contractual Payment to City ¹	-	-	-	-	-
Miscellaneous Expense	51,514	78,974	65,286	43,009	42,538
Total Operating Disbursements	\$ 257,584	\$ 245,600	\$ 507,809	\$ 474,615	\$ 430,558
Net Operating Receipts/(Disbursements)	\$ 437,398	\$ 365,977	\$ 114,068	\$ 155,536	\$ 337,450
Non-Operating Receipts					
EDU Fee	\$ 4,500	\$ (3,750)	\$ 6,000	\$ 18,000	\$ 3,000
Loan Payment from Water Utility	-	-	-	-	-
Other	-	-	-	-	-
Total Non-Operating Receipts	\$ 4,500	\$ (3,750)	\$ 6,000	\$ 18,000	\$ 3,000
Non-Operating Disbursements					
Transfers-Out	\$ 408,674	\$ 362,965	\$ 119,106	\$ 164,813	\$ 339,623
Loan Payment to Water Utility	-	-	-	-	-
Interest Expense	-	-	-	-	-
Principal Payment	-	-	-	-	-
Capital Leases	-	-	-	-	-
Accounts Payable	13,459	177	874	789	2,628
Other	-	-	-	-	-
Total Non-Operating Receipts/(Disbursements)	\$ 422,132	\$ 363,142	\$ 119,980	\$ 165,602	\$ 342,251
Change in Cash Position - Net Receipts	\$ 19,766	\$ (915)	\$ 87	\$ 7,934	\$ (1,801)
Beginning Cash Position	980,195	1,000,868	1,000,044	1,003,165	1,005,051
Ending Cash Position	\$ 999,961	\$ 999,953	\$ 1,000,131	\$ 1,011,099	\$ 1,003,250

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: April 30

	<u>YEAR-TO-DATE</u>				
	2023	2022	2021	2020	2019
Operating Receipts					
Residential Flat Rate Sales	\$ 1,916,218	\$ 1,442,710	\$ 1,533,599	\$ 1,472,324	\$ 1,500,100
Commercial Metered Sales	1,100,099	865,665	824,485	853,993	915,440
Residential Metered Sales	342,979	262,334	296,395	263,814	269,469
Penalties	75,270	66,749	64,974	53,640	79,122
Miscellaneous Receipts	13,308	7,600	12,630	20,150	7,988
Total Operating Receipts	\$ 3,447,874	\$ 2,645,059	\$ 2,732,083	\$ 2,663,921	\$ 2,772,120
Operating Disbursements					
Salaries and Benefits	\$ 468,293	\$ 509,622	\$ 508,531	\$ 467,301	\$ 443,121
Treatment Expense	1,014,039	892,616	823,930	702,991	709,052
Professional and Contractual Services	157,803	114,288	83,252	130,443	92,820
Materials and Supplies	16,879	27,429	39,524	18,431	15,478
Transportation Expense	12,099	20,340	19,159	21,370	18,422
Insurance Expense	50,837	44,094	44,504	34,302	34,591
Rental of Equipment	1,647	3,240	2,951	3,164	4,547
Purchased Power	47,258	36,359	36,232	40,689	44,909
Contractual Payment to City ¹	-	-	-	-	-
Miscellaneous Expense	338,360	280,242	281,035	252,170	203,327
Total Operating Disbursements	\$ 2,107,216	\$ 1,928,229	\$ 1,839,118	\$ 1,670,860	\$ 1,566,267
Net Operating Receipts/(Disbursements)	\$ 1,340,658	\$ 716,830	\$ 892,965	\$ 993,061	\$ 1,205,853
Non-Operating Receipts					
EDU Fee	\$ 24,000	\$ 21,750	\$ 51,000	\$ 72,750	\$ 22,500
Loan Payment from Water Utility	-	-	-	-	-
Other	-	-	-	-	-
Total Non-Operating Receipts	\$ 24,000	\$ 21,750	\$ 51,000	\$ 72,750	\$ 22,500
Non-Operating Disbursements					
Transfers-Out	\$ 1,374,694	\$ 695,685	\$ 942,374	\$ 1,059,252	\$ 1,248,492
Loan Payment to Water Utility	-	-	-	-	-
Interest Expense	-	-	-	-	-
Principal Payment	-	-	-	-	-
Capital Leases	-	-	-	-	-
Accounts Payable	(1,108)	(2,114)	2,918	1,332	1,429
Other	-	-	-	-	-
Total Non-Operating Receipts/(Disbursements)	\$ 1,373,586	\$ 693,571	\$ 945,292	\$ 1,060,584	\$ 1,249,921
Change in Cash Position - Net Receipts	\$ (8,928)	\$ 45,009	\$ (1,327)	\$ 5,227	\$ (21,568)
Beginning Cash Position	1,008,889	954,944	1,001,458	1,005,873	1,024,818
Ending Cash Position	\$ 999,961	\$ 999,953	\$ 1,000,131	\$ 1,011,099	\$ 1,003,250



**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 April 30, 2023

	MONTH-TO-DATE			YEAR-TO-DATE		
	2023	2022	Change	2023	2022	Change
Receipts						
Transfers In	\$ 169,576	\$ 53,574	\$ 116,002	\$ 678,303	\$ 214,294	\$ 464,008
Miscellaneous	127	2	125	803	4	800
Total Receipts	\$ 169,702	\$ 53,576	\$ 116,127	\$ 679,106	\$ 214,298	\$ 464,808
Disbursements						
Principal	\$ -	\$ 176,142	\$ (176,142)	\$ -	\$ 176,142	\$ (176,142)
Interest	-	7,478	(7,478)	-	7,478	(7,478)
Other	-	-	-	750	850	(100)
Total Disbursements	\$ -	\$ 183,620	\$ (183,620)	\$ 750	\$ 184,470	\$ (183,720)
Change in Cash Position	\$ 169,702	\$ (130,045)	\$ 299,747	\$ 678,356	\$ 29,828	\$ 648,528
Beginning Cash Position	510,116	159,873	350,243	1,462	-	1,462
Ending Cash Position	\$ 679,818	\$ 29,828	\$ 649,990	\$ 679,818	\$ 29,828	\$ 649,990

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

Statement of Receipts, Disbursements, and Net Cash Position
As of April 30, 2023

	MONTH-TO-DATE			YEAR-TO-DATE		
	2023	2022	Change	2023	2022	Change
Receipts						
Transfers In	\$ 219,000	\$ 309,391	\$ (90,391)	\$ 616,000	\$ 481,391	\$ 134,609
Miscellaneous	5,529	237	5,292	20,445	545	19,900
Total Receipts	\$ 224,529	\$ 309,628	\$ (85,099)	\$ 636,445	\$ 481,936	\$ 154,509
Disbursements						
Professional and Contractual Services	\$ 69,848	\$ 65,861	\$ 3,987	\$ 231,325	\$ 279,060	\$ (47,735)
Materials and Supplies	-	28,672	(28,672)	40,063	61,074	(21,011)
Payment to City	169,663	169,663	-	678,653	678,653	-
Other	5,145	-	5,145	57,135	2,131	55,004
Total Disbursements	\$ 244,657	\$ 264,196	\$ (19,539)	\$ 1,007,176	\$ 1,020,918	\$ (13,742)
Change in Cash Position	\$ (20,128)	\$ 45,432	\$ (65,560)	\$ (370,732)	\$ (538,983)	\$ 168,251
Beginning Cash Position	781,606	1,961,412	(1,179,806)	1,132,210	2,545,826	(1,413,617)
Ending Cash Position	\$ 761,478	\$ 2,006,844	\$ (1,245,366)	\$ 761,478	\$ 2,006,844	\$ (1,245,366)



**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 April 30, 2023

	<u>MONTH-TO-DATE</u>			<u>YEAR-TO-DATE</u>		
	2023	2022	Change	2023	2022	Change
Receipts						
Transfers In	\$ 20,098	\$ -	\$ 20,098	\$ 80,391	\$ -	\$ 80,391
Miscellaneous	3,523	49	3,474	12,359	69	12,290
Total Receipts	\$ 23,621	\$ 49	\$ 23,572	\$ 92,750	\$ 69	\$ 92,681
Disbursements						
Principal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interest	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total Disbursements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Change in Cash Position	\$ 23,621	\$ 49	\$ 23,572	\$ 92,750	\$ 69	\$ 92,681
Beginning Cash Position	938,473	819,214	119,259	869,344	819,194	50,150
Ending Cash Position²	\$ 962,094	\$ 819,263	\$ 142,831	\$ 962,094	\$ 819,263	\$ 142,831

City of Lawrence - Municipal Sewage Works Utility
609 Sewer Bond Proceeds Fund

Statement of Receipts, Disbursements, and Net Cash Position
As of April 30, 2023

	MONTH-TO-DATE			YEAR-TO-DATE		
	2023	2022	Change	2023	2022	Change
Receipts						
Bond Proceeds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers In	-	-	-	-	-	-
Total Receipts	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Disbursements						
Professional and Contractual Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Materials and Supplies	-	-	-	-	-	-
Other	90	-	90	90	-	90
Total Disbursements	90	-	90	90	-	90
Change in Cash Position	\$ (90)	\$ -	\$ (90)	\$ (90)	\$ -	\$ (90)
Beginning Cash Position	19,745,403	-	19,745,403	19,745,403	-	19,745,403
Ending Cash Position	\$ 19,745,313	\$ -	\$ 19,745,313	\$ 19,745,313	\$ -	\$ 19,745,313

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

As of April 30, 2023

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.
