

MAY 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 May 31, 2023

	5/31/2023	5/31/2022	5/31/2021	5/31/2020	5/31/2019
Operating Fund					
601 - Water Operating Fund	\$ 1,000,094	\$ 1,000,397	\$ 1,008,196	\$ 1,022,458	\$ 1,009,396
Bond and Capital Improvement Funds					
602 - Bond and Interest Sinking	\$ 576,248	\$ 575,627	\$ 572,340	\$ 419,259	\$ 417,726
603 - 2017 Water SRF Bond and Interest	383,199	372,427	372,453	372,367	366,548
605 - Water Utility Bond Proceeds ¹	949,987	2,868,744	7,572,793	10,182	10,182
610 - Water '09 Bond Proceeds	-	-	-	-	-
617 - Capital Improvement Fund	5,505,565	5,738,054	4,324,844	3,757,781	3,108,466
619 - Water 2017 SRF Loan Fund	38	38	38	691,060	1,969,588
Total Restricted Funds	\$ 7,415,036	\$ 9,554,890	\$ 12,842,467	\$ 5,250,649	\$ 5,872,510
Restricted Debt Service Reserve Funds					
604 - Water Bond Debt Service Reserve	\$ 552,461	\$ 532,463	\$ 487,289	\$ 442,082	\$ 390,602
614 - Water Debt Service Reserve '09 ²	-	-	-	-	-
Total Debt Service Reserve Funds	\$ 552,461	\$ 532,463	\$ 487,289	\$ 442,082	\$ 390,602
Total Water Utility Cash Position	\$ 8,967,591	\$ 11,087,750	\$ 14,337,953	\$ 6,715,189	\$ 7,272,508



**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 May 31, 2023

	MONTH-TO-DATE			YEAR-TO-DATE		
	2023	2022	Change	2023	2022	Change
Operating Receipts						
Residential Metered Sales	\$ 696,397	\$ 605,742	\$ 90,655	\$ 3,031,098	\$ 2,896,095	\$ 135,003
Commercial Metered Sales	260,310	228,100	32,210	1,120,050	1,132,877	(12,827)
Private Fire Protection	56,615	50,705	5,910	243,675	237,848	5,827
Hydrant Fees	35,781	32,450	3,331	141,239	133,091	8,148
Penalties	16,536	17,979	(1,443)	81,379	85,756	(4,377)
New Meters	6,723	963	5,760	16,162	5,734	10,428
Miscellaneous	1,826	1,900	(74)	1,826	12,643	(10,817)
Total Operating Receipts	\$ 1,074,189	\$ 937,840	\$ 136,349	\$ 4,635,428	\$ 4,504,043	\$ 131,385
Operating Disbursements						
Salaries and Benefits	\$ 164,147	\$ 162,898	\$ 1,249	\$ 871,456	\$ 791,892	\$ 79,564
Professional and Contractual Services	26,173	23,347	2,826	246,283	213,552	32,730
Materials and Supplies	33,079	14,721	18,358	149,294	117,444	31,850
Transportation Expense	11,465	7,344	4,120	31,724	36,411	(4,687)
Insurance Expense	-	-	-	51,573	44,094	7,479
Chemicals	3,900	16,443	(12,543)	58,736	40,411	18,325
Rental of Equipment	17	2,272	(2,256)	4,958	5,613	(655)
Purchased Power	1,215	56,191	(54,976)	134,693	145,386	(10,693)
Miscellaneous Expense	103,793	59,325	44,468	544,277	388,993	155,284
Contractual Payment to City ³	-	-	-	-	-	-
Total Operating Disbursements	\$ 343,788	\$ 342,541	\$ 1,247	\$ 2,092,994	\$ 1,783,796	\$ 309,198
Net Operating Receipts/(Disbursements)	\$ 730,401	\$ 595,299	\$ 135,102	\$ 2,542,434	\$ 2,720,247	\$ (177,813)
Net Operating Margin	68.0%	63.5%	4.5%	54.8%	60.4%	-5.5%
Non-Operating Receipts						
EDU Fees	\$ 16,500	\$ -	\$ 16,500	\$ 39,300	\$ 17,891	\$ 21,409
Other Receipts	14,300	6,659	7,641	50,557	35,261	15,296
Total Non-Operating Receipts	\$ 30,800	\$ 6,659	\$ 24,141	\$ 89,857	\$ 53,152	\$ 36,705
Non-Operating Disbursements						
Transfers to Water Bond and Interest Fund	\$ 158,505	\$ 158,432	\$ 72	\$ 792,523	\$ 792,160	\$ 362
Transfers to Water Debt Service Reserve Fund	-	3,751	(3,751)	-	18,757	(18,757)
Loan Payment to Sewer Utility	-	-	-	-	-	-
Principal Payment	-	-	-	-	-	-
Interest Expense	-	-	-	-	-	-
Capital Leases	-	-	-	-	-	-
Other	(23,539)	(5,096)	(18,443)	4,742	272	4,471
Other Transfers-Out	-	-	-	-	-	-
Transfers to Water Capital Improvement Fund	627,000	445,000	182,000	1,839,000	1,963,457	(124,457)
Total Non-Operating Disbursements	\$ 761,965	\$ 602,087	\$ 159,878	\$ 2,636,265	\$ 2,774,646	\$ (138,381)
Change in Cash Position - Net Receipts	\$ (765)	\$ (129)	\$ (636)	\$ (3,974)	\$ (1,247)	\$ (2,727)
Beginning Cash Position	1,000,858	1,000,526	332	1,004,067	1,001,644	2,423
Ending Cash Position	\$ 1,000,094	\$ 1,000,397	\$ (304)	\$ 1,000,094	\$ 1,000,397	\$ (304)

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: May 31

	MONTH-TO-DATE				
	2023	2022	2021	2020	2019
Operating Receipts					
Residential Metered Sales	\$ 696,397	\$ 605,742	\$ 537,628	\$ 544,101	\$ 539,089
Commercial Metered Sales	260,310	228,100	204,547	203,061	208,074
Private Fire Protection	56,615	50,705	44,982	42,744	42,779
Hydrant Fees	35,781	32,450	23,283	22,299	22,267
Penalties	16,536	17,979	15,442	3,077	17,461
New Meters	6,723	963	5,371	1,068	1,078
Miscellaneous	1,826	1,900	1,845	1,791	1,826
Total Operating Receipts	\$ 1,074,189	\$ 937,840	\$ 833,097	\$ 818,141	\$ 832,574
Operating Disbursements					
Salaries and Benefits	\$ 164,147	\$ 162,898	\$ 132,033	\$ 124,659	\$ 119,400
Professional and Contractual Services	26,173	23,347	15,120	14,306	32,200
Materials and Supplies	33,079	14,721	23,911	15,774	35,188
Transportation Expense	11,465	7,344	6,814	3,096	5,587
Insurance Expense	-	-	-	-	-
Chemicals	3,900	16,443	11,019	1,164	13,790
Rental of Equipment	17	2,272	779	-	698
Purchased Power	1,215	56,191	46,447	22,992	23,785
Miscellaneous Expense	103,793	59,325	41,531	65,140	55,628
Contractual Payment to City ³	-	-	-	-	-
Total Operating Disbursements	\$ 343,788	\$ 342,541	\$ 277,655	\$ 247,132	\$ 286,276
Net Operating Receipts/(Disbursements)	\$ 730,401	\$ 595,299	\$ 555,442	\$ 571,010	\$ 546,298
Net Operating Margin	68.0%	63.5%	66.7%	69.8%	65.6%
Non-Operating Receipts					
EDU Fees	\$ 16,500	\$ -	\$ 10,800	\$ 204,050	\$ 3,900
Other Receipts	14,300	6,659	10,958	11,533	8,354
Total Non-Operating Receipts	\$ 30,800	\$ 6,659	\$ 21,758	\$ 215,583	\$ 12,254
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	(23,539)	(5,096)	7,542	(962)	8,879
Other Transfers-Out	-	-	-	-	-
Transfers to Water Capital Improvement Fund	627,000	445,000	400,000	650,000	450,000
Total Non-Operating Disbursements	\$ 761,965	\$ 602,087	\$ 569,831	\$ 780,383	\$ 590,057
Change in Cash Position - Net Receipts	\$ (765)	\$ (129)	\$ 7,369	\$ 6,210	\$ (31,505)
Beginning Cash Position	1,000,858	1,000,526	1,000,827	1,016,248	1,040,901
Ending Cash Position	\$ 1,000,094	\$ 1,000,397	\$ 1,008,196	\$ 1,022,458	\$ 1,009,396

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: May 31

	YEAR-TO-DATE				
	2023	2022	2021	2020	2019
Operating Receipts					
Residential Metered Sales	\$ 3,031,098	\$ 2,896,095	\$ 2,994,960	\$ 2,817,167	\$ 2,671,070
Commercial Metered Sales	1,120,050	1,132,877	1,073,825	1,067,955	1,055,293
Private Fire Protection	243,675	237,848	236,814	215,078	198,542
Hydrant Fees	141,239	133,091	132,047	117,628	112,301
Penalties	81,379	85,756	83,840	55,174	99,075
New Meters	16,162	5,734	22,417	27,466	11,768
Miscellaneous	1,826	12,643	9,509	9,621	9,684
Total Operating Receipts	\$ 4,635,428	\$ 4,504,043	\$ 4,553,413	\$ 4,310,088	\$ 4,157,732
Operating Disbursements					
Salaries and Benefits	\$ 871,456	\$ 791,892	\$ 723,565	\$ 717,974	\$ 685,896
Professional and Contractual Services	246,283	213,552	96,743	206,033	159,974
Materials and Supplies	149,294	117,444	105,662	76,820	148,707
Transportation Expense	31,724	36,411	25,967	25,477	20,159
Insurance Expense	51,573	44,094	44,504	34,302	34,591
Chemicals	58,736	40,411	31,498	20,345	44,846
Rental of Equipment	4,958	5,613	6,850	3,164	5,245
Purchased Power	134,693	145,386	130,555	123,127	146,442
Miscellaneous Expense	544,277	388,993	435,640	455,213	348,655
Contractual Payment to City ³	-	-	-	-	-
Total Operating Disbursements	\$ 2,092,994	\$ 1,783,796	\$ 1,600,983	\$ 1,662,454	\$ 1,594,515
Net Operating Receipts/(Disbursements)	\$ 2,542,434	\$ 2,720,247	\$ 2,952,429	\$ 2,647,634	\$ 2,563,218
Net Operating Margin	54.8%	60.4%	64.8%	61.4%	61.6%
Non-Operating Receipts					
EDU Fees	\$ 39,300	\$ 17,891	\$ 57,100	\$ 285,925	\$ 26,900
Other Receipts	50,557	35,261	45,204	68,377	41,902
Total Non-Operating Receipts	\$ 89,857	\$ 53,152	\$ 102,304	\$ 354,302	\$ 68,802
Non-Operating Disbursements					
Transfers to Water Bond and Interest Fund	\$ 792,523	\$ 792,160	\$ 792,690	\$ 637,967	\$ 637,134
Transfers to Water Debt Service Reserve Fund	-	18,757	18,757	18,757	18,757
Loan Payment to Sewer Utility	-	-	-	-	-
Principal Payment	-	-	-	-	-
Interest Expense	-	-	-	-	-
Capital Leases	-	-	-	-	-
Other	4,742	272	19,772	13,578	1,963
Other Transfers-Out	-	-	-	-	-
Transfers to Water Capital Improvement Fund	1,839,000	1,963,457	2,220,000	2,315,000	2,000,000
Total Non-Operating Disbursements	\$ 2,636,265	\$ 2,774,646	\$ 3,051,219	\$ 2,985,302	\$ 2,657,854
Change in Cash Position - Net Receipts	\$ (3,974)	\$ (1,247)	\$ 3,514	\$ 16,634	\$ (25,834)
Beginning Cash Position	1,004,067	1,001,644	1,004,682	1,005,825	1,035,230
Ending Cash Position	\$ 1,000,094	\$ 1,000,397	\$ 1,008,196	\$ 1,022,458	\$ 1,009,396



**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 May 31, 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	\$ 575,748	\$ 575,627	\$ 121
Miscellaneous	-	-	-	-	-	-
Total Receipts	\$ 115,150	\$ 115,125	\$ 24	\$ 575,748	\$ 575,627	\$ 121
Disbursements						
Principal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interest	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total Disbursements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Change in Cash Position	\$ 115,150	\$ 115,125	\$ 24	\$ 575,748	\$ 575,627	\$ 121
Beginning Cash Position	461,098	460,502	597	500	-	500
Ending Cash Position	\$ 576,248	\$ 575,627	\$ 621	\$ 576,248	\$ 575,627	\$ 621

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

Statement of Receipts, Disbursements, and Net Cash Position
As of May 31, 2023

	<u>MONTH-TO-DATE</u>			<u>YEAR-TO-DATE</u>		
	2023	2022	Change	2023	2022	Change
Receipts						
Transfers In	\$ 43,355	\$ 43,307	\$ 48	\$ 216,775	\$ 216,533	\$ 242
Miscellaneous	1,133	45	1,088	5,354	67	5,287
Total Receipts	\$ 44,488	\$ 43,352	\$ 1,136	\$ 222,129	\$ 216,601	\$ 5,529
Disbursements						
Principal	\$ -	\$ -	\$ -	\$ -	\$ 364,000	\$ (364,000)
Interest	-	-	-	-	77,980	(77,980)
Other	-	-	-	-	-	-
Total Disbursements	\$ -	\$ -	\$ -	\$ -	\$ 441,980	\$ (441,980)
Change in Cash Position	\$ 44,488	\$ 43,352	\$ 1,136	\$ 222,129	\$ (225,379)	\$ 447,509
Beginning Cash Position	338,711	329,075	9,636	161,069	597,806	(436,737)
Ending Cash Position	\$ 383,199	\$ 372,427	\$ 10,772	\$ 383,199	\$ 372,427	\$ 10,772

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

Statement of Receipts, Disbursements, and Net Cash Position
As of May 31, 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	\$ 379,641	\$ 365,679	\$ 13,962	\$ 730,305	\$ 1,417,269	\$ (686,964)
Other	-	-	-	-	-	-
Total Disbursements	\$ 379,641	\$ 365,679	\$ 13,962	\$ 730,305	\$ 1,417,269	\$ (686,964)
Change in Cash Position	\$ (379,641)	\$ (365,679)	\$ (13,962)	\$ (730,305)	\$ (1,417,269)	\$ 686,964
Beginning Cash Position	1,329,628	3,234,423	(1,904,795)	1,680,292	4,286,013	(2,605,721)
Ending Cash Position	\$ 949,987	\$ 2,868,744	\$ (1,918,757)	\$ 949,987	\$ 2,868,744	\$ (1,918,757)

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

Statement of Receipts, Disbursements, and Net Cash Position
As of May 31, 2023

	MONTH-TO-DATE			YEAR-TO-DATE		
	2023	2022	Change	2023	2022	Change
Receipts						
Transfers In	\$ 627,000	\$ 445,000	\$ 182,000	\$ 1,839,000	\$ 1,963,457	\$ (124,457)
Miscellaneous	5,904	-	5,904	26,345	31,673	(5,328)
Total Receipts	\$ 632,904	\$ 445,000	\$ 187,904	\$ 1,865,345	\$ 1,995,130	\$ (129,785)
Disbursements						
Professional and Contractual Services	\$ 30,291	\$ 93,405	\$ (63,114)	\$ 1,450,551	\$ 557,904	\$ 892,647
Payment In Lieu of Taxes ³	89,375	89,375	-	446,875	446,875	-
Other	22,668	20,719	1,949	1,086,850	1,267,058	(180,207)
Total Disbursements	\$ 142,334	\$ 203,498	\$ (61,164)	\$ 2,984,276	\$ 2,271,837	\$ 712,440
Change in Cash Position	\$ 490,570	\$ 241,502	\$ 249,069	\$ (1,118,931)	\$ (276,707)	\$ (842,224)
Beginning Cash Position	5,014,994	5,496,552	(481,558)	6,624,496	6,014,761	609,735
Ending Cash Position	\$ 5,505,565	\$ 5,738,054	\$ (232,489)	\$ 5,505,565	\$ 5,738,054	\$ (232,489)

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

Statement of Receipts, Disbursements, and Net Cash Position
As of May 31, 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 May 31, 2023

	MONTH-TO-DATE			YEAR-TO-DATE		
	2023	2022	Change	2023	2022	Change
Receipts						
Transfers-In	\$ -	\$ 3,751	\$ (3,751)	\$ -	\$ 18,757	\$ (18,757)
Miscellaneous	2,131	83	2,048	9,869	127	9,742
Total Receipts	\$ 2,131	\$ 3,835	\$ (1,703)	\$ 9,869	\$ 18,884	\$ (9,016)
Disbursements						
Principal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interest	-	-	-	-	-	-
Bank Service Charges	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total Disbursements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Change in Cash Position	\$ 2,131	\$ 3,835	\$ (1,703)	\$ 9,869	\$ 18,884	\$ (9,016)
Beginning Cash Position	550,329	528,629	21,701	542,592	513,579	29,013
Ending Cash Position⁴	\$ 552,461	\$ 532,463	\$ 19,998	\$ 552,461	\$ 532,463	\$ 19,998

City of Lawrence - Municipal Water Works Utility

Notes to Financial Statements

As of May 31, 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.

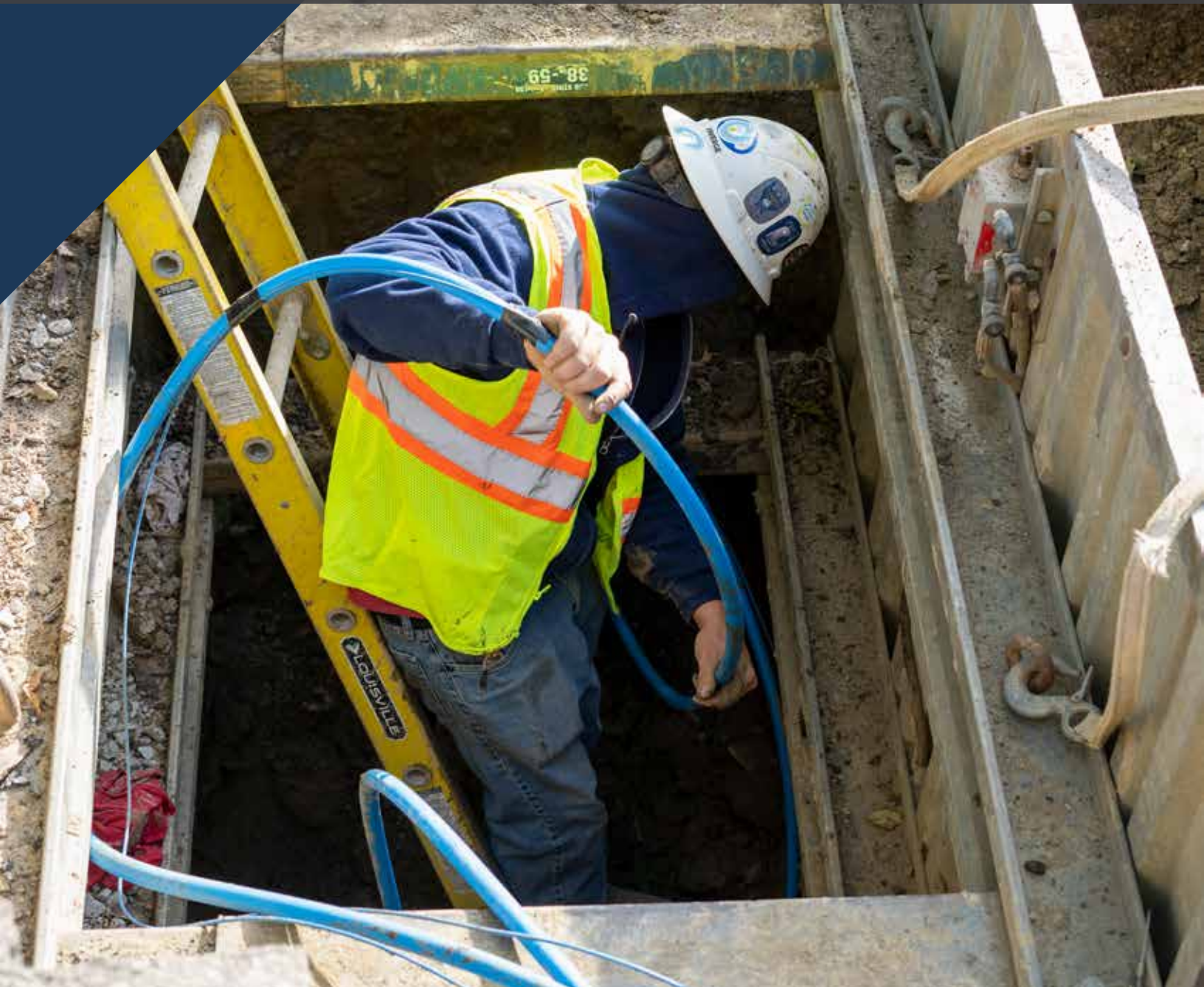
**CITY OF LAWRENCE
MUNICIPAL SEWAGE WORKS
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27	618 - Sewer Capital Improvement Fund
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29	608 - Sewer Debt Service Reserve
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31	Notes to Financial Statements



CITY OF LAWRENCE MUNICIPAL SEWAGE WORKS

SUMMARY



City of Lawrence - Municipal Sewage Works Utility

Summary - All Funds

Net Cash Position Summary

As of May 31, 2023

	5/31/2023	5/31/2022	5/31/2021	5/31/2020	5/31/2019
Operating Fund					
606 - Sewer Operating Fund	\$ 841,125	\$ 669,133	\$ 1,007,440	\$ 1,022,460	\$ 1,002,269
Bond and Capital Improvement Funds					
607 - Sewer Bond and Interest Sinking	\$ 849,583	\$ 83,409	\$ 248,075	\$ 143,716	\$ 242,765
609 - Sewer Bond Proceeds	19,745,313	-	-	-	-
611 - Sewer '09 Bond Proceeds	-	-	-	-	-
616 - Sewer SRF Loan Fund	-	-	-	-	-
618 - Sewer Capital Improvement	528,528	1,833,117	2,893,592	3,338,636	3,556,202
Total Restricted Funds	\$ 21,123,425	\$ 1,916,526	\$ 3,141,668	\$ 3,482,351	\$ 3,798,967
Restricted Debt Service Reserve Funds					
608 - Sewer Debt Service Reserve	\$ 985,835	\$ 819,392	\$ 819,146	\$ 818,802	\$ 805,842
615 - Sewer Debt Service Reserve '09	-	-	-	-	-
Total Debt Service Reserve Funds	\$ 985,835	\$ 819,392	\$ 819,146	\$ 818,802	\$ 805,842
Total Sewer Utility Net Cash Position	\$ 22,950,385	\$ 3,405,051	\$ 4,968,254	\$ 5,323,613	\$ 5,607,078

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 May 31, 2023

	MONTH-TO-DATE			YEAR-TO-DATE		
	2023	2022	Change	2023	2022	Change
Operating Receipts						
Residential Flat Rate Sales	\$ 603,709	\$ 399,304	\$ 204,405	\$ 2,519,927	\$ 1,842,014	\$ 677,913
Commercial Metered Sales	346,936	215,540	131,397	1,447,036	1,081,205	365,831
Residential Metered Sales	105,258	63,902	41,356	448,237	326,237	122,001
Penalties	18,202	13,745	4,458	93,472	80,494	12,978
Miscellaneous Receipts	5,800	1,200	4,600	19,108	8,800	10,308
Total Operating Receipts	\$ 1,079,906	\$ 693,691	\$ 386,215	\$ 4,527,781	\$ 3,338,750	\$ 1,189,030
Operating Disbursements						
Salaries and Benefits	\$ 108,445	\$ 111,615	\$ (3,170)	\$ 576,737	\$ 621,237	\$ (44,500)
Treatment Expense	820,139	748,555	71,584	1,834,178	1,641,172	193,007
Professional and Contractual Services	28,339	19,591	8,747	186,142	133,880	52,262
Materials and Supplies	2,010	10,895	(8,884)	18,890	38,323	(19,434)
Transportation Expense	9,866	5,293	4,573	21,966	25,633	(3,667)
Insurance Expense	-	-	-	50,837	44,094	6,743
Rental of Equipment	6	757	(752)	1,653	3,997	(2,345)
Purchased Power	10,442	24,832	(14,390)	57,700	61,190	(3,490)
Contractual Payment to City ¹	-	-	-	-	-	-
Miscellaneous Expense	84,816	49,344	35,472	423,176	329,586	93,590
Total Operating Disbursements	\$ 1,064,062	\$ 970,883	\$ 93,179	\$ 3,171,278	\$ 2,899,112	\$ 272,167
Net Operating Receipts/(Disbursements)	\$ 15,844	\$ (277,192)	\$ 293,036	\$ 1,356,502	\$ 439,638	\$ 916,864
Non-Operating Receipts						
EDU Fee	\$ 16,500	\$ -	\$ 16,500	\$ 40,500	\$ 21,750	\$ 18,750
Loan Payment from Water Utility	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total Non-Operating Receipts	\$ 16,500	\$ -	\$ 16,500	\$ 40,500	\$ 21,750	\$ 18,750
Non-Operating Disbursements						
Transfers-Out	\$ 189,674	\$ 53,574	\$ 136,100	\$ 1,564,368	\$ 749,259	\$ 815,109
Loan Payment to Water Utility	-	-	-	-	-	-
Interest Expense	-	-	-	-	-	-
Principal Payment	-	-	-	-	-	-
Capital Leases	-	-	-	-	-	-
Accounts Payable	1,506	55	1,451	398	(2,059)	2,457
Other	-	-	-	-	-	-
Total Non-Operating Receipts/(Disbursements)	\$ 191,180	\$ 53,629	\$ 137,551	\$ 1,564,766	\$ 747,200	\$ 817,566
Change in Cash Position - Net Receipts	\$ (158,836)	\$ (330,820)	\$ 171,984	\$ (167,764)	\$ (285,812)	\$ 118,048
Beginning Cash Position	999,961	999,953	8	1,008,889	954,944	53,945
Ending Cash Position	\$ 841,125	\$ 669,133	\$ 171,992	\$ 841,125	\$ 669,133	\$ 171,992

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

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

	MONTH-TO-DATE				
	2023	2022	2021	2020	2019
Operating Receipts					
Residential Flat Rate Sales	\$ 603,709	\$ 399,304	\$ 343,618	\$ 329,848	\$ 370,219
Commercial Metered Sales	346,936	215,540	192,723	194,700	222,179
Residential Metered Sales	105,258	63,902	60,059	64,524	63,518
Penalties	18,202	13,745	12,935	1,680	17,613
Miscellaneous Receipts	5,800	1,200	2,580	5,170	1,770
Total Operating Receipts	\$ 1,079,906	\$ 693,691	\$ 611,916	\$ 595,922	\$ 675,299
Operating Disbursements					
Salaries and Benefits	\$ 108,445	\$ 111,615	\$ 113,174	\$ 107,429	\$ 97,521
Treatment Expense	820,139	748,555	-	258,619	231,896
Professional and Contractual Services	28,339	19,591	23,625	19,198	27,139
Materials and Supplies	2,010	10,895	7,442	4,480	5,741
Transportation Expense	9,866	5,293	4,523	1,228	5,331
Insurance Expense	-	-	-	-	-
Rental of Equipment	6	757	779	-	698
Purchased Power	10,442	24,832	7,483	7,494	10,663
Contractual Payment to City ¹	-	-	-	-	-
Miscellaneous Expense	84,816	49,344	31,917	40,515	42,816
Total Operating Disbursements	\$ 1,064,062	\$ 970,883	\$ 188,942	\$ 438,962	\$ 421,805
Net Operating Receipts/(Disbursements)	\$ 15,844	\$ (277,192)	\$ 422,974	\$ 156,960	\$ 253,495
Non-Operating Receipts					
EDU Fee	\$ 16,500	\$ -	\$ 9,000	\$ 199,500	\$ 3,750
Loan Payment from Water Utility	-	-	-	-	-
Other	-	-	-	-	-
Total Non-Operating Receipts	\$ 16,500	\$ -	\$ 9,000	\$ 199,500	\$ 3,750
Non-Operating Disbursements					
Transfers-Out	\$ 189,674	\$ 53,574	\$ 425,106	\$ 344,813	\$ 259,623
Loan Payment to Water Utility	-	-	-	-	-
Interest Expense	-	-	-	-	-
Principal Payment	-	-	-	-	-
Capital Leases	-	-	-	-	-
Accounts Payable	1,506	55	(441)	286	(1,397)
Other	-	-	-	-	-
Total Non-Operating Receipts/(Disbursements)	\$ 191,180	\$ 53,629	\$ 424,665	\$ 345,099	\$ 258,226
Change in Cash Position - Net Receipts	\$ (158,836)	\$ (330,820)	\$ 7,309	\$ 11,361	\$ (982)
Beginning Cash Position	999,961	999,953	1,000,131	1,011,099	1,003,250
Ending Cash Position	\$ 841,125	\$ 669,133	\$ 1,007,440	\$ 1,022,460	\$ 1,002,269

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: May 31

	YEAR-TO-DATE				
	2023	2022	2021	2020	2019
Operating Receipts					
Residential Flat Rate Sales	\$ 2,519,927	\$ 1,842,014	\$ 1,877,217	\$ 1,802,172	\$ 1,870,319
Commercial Metered Sales	1,447,036	1,081,205	1,017,209	1,048,693	1,137,618
Residential Metered Sales	448,237	326,237	356,454	328,339	332,988
Penalties	93,472	80,494	77,909	55,319	96,735
Miscellaneous Receipts	19,108	8,800	15,210	25,320	9,758
Total Operating Receipts	\$ 4,527,781	\$ 3,338,750	\$ 3,343,999	\$ 3,259,843	\$ 3,447,419
Operating Disbursements					
Salaries and Benefits	\$ 576,737	\$ 621,237	\$ 621,705	\$ 574,730	\$ 540,642
Treatment Expense	1,834,178	1,641,172	823,930	961,610	940,948
Professional and Contractual Services	186,142	133,880	106,877	149,641	119,959
Materials and Supplies	18,890	38,323	46,966	22,911	21,219
Transportation Expense	21,966	25,633	23,682	22,598	23,753
Insurance Expense	50,837	44,094	44,504	34,302	34,591
Rental of Equipment	1,653	3,997	3,730	3,164	5,245
Purchased Power	57,700	61,190	43,714	48,182	55,572
Contractual Payment to City ¹	-	-	-	-	-
Miscellaneous Expense	423,176	329,586	312,952	292,686	246,143
Total Operating Disbursements	\$ 3,171,278	\$ 2,899,112	\$ 2,028,060	\$ 2,109,822	\$ 1,988,071
Net Operating Receipts/(Disbursements)	\$ 1,356,502	\$ 439,638	\$ 1,315,939	\$ 1,150,021	\$ 1,459,347
Non-Operating Receipts					
EDU Fee	\$ 40,500	\$ 21,750	\$ 60,000	\$ 272,250	\$ 26,250
Loan Payment from Water Utility	-	-	-	-	-
Other	-	-	-	-	-
Total Non-Operating Receipts	\$ 40,500	\$ 21,750	\$ 60,000	\$ 272,250	\$ 26,250
Non-Operating Disbursements					
Transfers-Out	\$ 1,564,368	\$ 749,259	\$ 1,367,480	\$ 1,404,066	\$ 1,508,115
Loan Payment to Water Utility	-	-	-	-	-
Interest Expense	-	-	-	-	-
Principal Payment	-	-	-	-	-
Capital Leases	-	-	-	-	-
Accounts Payable	398	(2,059)	2,477	1,618	32
Other	-	-	-	-	-
Total Non-Operating Receipts/(Disbursements)	\$ 1,564,766	\$ 747,200	\$ 1,369,957	\$ 1,405,683	\$ 1,508,147
Change in Cash Position - Net Receipts	\$ (167,764)	\$ (285,812)	\$ 5,982	\$ 16,587	\$ (22,550)
Beginning Cash Position	1,008,889	954,944	1,001,458	1,005,873	1,024,818
Ending Cash Position	\$ 841,125	\$ 669,133	\$ 1,007,440	\$ 1,022,460	\$ 1,002,269



**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 May 31, 2023

	MONTH-TO-DATE			YEAR-TO-DATE		
	2023	2022	Change	2023	2022	Change
Receipts						
Transfers In	\$ 169,576	\$ 53,574	\$ 116,002	\$ 847,878	\$ 267,868	\$ 580,010
Miscellaneous	190	8	182	993	11	982
Total Receipts	\$ 169,765	\$ 53,581	\$ 116,184	\$ 848,872	\$ 267,879	\$ 580,992
Disbursements						
Principal	\$ -	\$ -	\$ -	\$ -	\$ 176,142	\$ (176,142)
Interest	-	-	-	-	7,478	(7,478)
Other	-	-	-	750	850	(100)
Total Disbursements	\$ -	\$ -	\$ -	\$ 750	\$ 184,470	\$ (183,720)
Change in Cash Position	\$ 169,765	\$ 53,581	\$ 116,184	\$ 848,122	\$ 83,409	\$ 764,713
Beginning Cash Position	679,818	29,828	649,990	1,462	-	1,462
Ending Cash Position	\$ 849,583	\$ 83,409	\$ 766,174	\$ 849,583	\$ 83,409	\$ 766,174

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

Statement of Receipts, Disbursements, and Net Cash Position
As of May 31, 2023

	MONTH-TO-DATE			YEAR-TO-DATE		
	2023	2022	Change	2023	2022	Change
Receipts						
Transfers In	\$ -	\$ -	\$ -	\$ 616,000	\$ 481,391	\$ 134,609
Miscellaneous	5,904	66,465	(60,561)	26,349	67,010	(40,661)
Total Receipts	\$ 5,904	\$ 66,465	\$ (60,561)	\$ 642,349	\$ 548,401	\$ 93,948
Disbursements						
Professional and Contractual Services	\$ 50,077	\$ 50,886	\$ (809)	\$ 281,402	\$ 329,946	\$ (48,543)
Materials and Supplies	-	5,675	(5,675)	40,063	66,749	(26,686)
Payment to City	169,663	169,663	-	848,316	848,316	-
Other	19,114	13,969	5,145	76,249	16,100	60,149
Total Disbursements	\$ 238,855	\$ 240,192	\$ (1,338)	\$ 1,246,031	\$ 1,261,110	\$ (15,080)
Change in Cash Position	\$ (232,950)	\$ (173,727)	\$ (59,223)	\$ (603,682)	\$ (712,709)	\$ 109,028
Beginning Cash Position	761,478	2,006,844	(1,245,366)	1,132,210	2,545,826	(1,413,617)
Ending Cash Position	\$ 528,528	\$ 1,833,117	\$ (1,304,589)	\$ 528,528	\$ 1,833,117	\$ (1,304,589)



**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 May 31, 2023

	<u>MONTH-TO-DATE</u>			<u>YEAR-TO-DATE</u>		
	2023	2022	Change	2023	2022	Change
Receipts						
Transfers In	\$ 20,098	\$ -	\$ 20,098	\$ 100,489	\$ -	\$ 100,489
Miscellaneous	3,643	130	3,514	16,002	199	15,804
Total Receipts	\$ 23,741	\$ 130	\$ 23,611	\$ 116,491	\$ 199	\$ 116,293
Disbursements						
Principal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interest	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total Disbursements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Change in Cash Position	\$ 23,741	\$ 130	\$ 23,611	\$ 116,491	\$ 199	\$ 116,293
Beginning Cash Position	962,094	819,263	142,831	869,344	819,194	50,150
Ending Cash Position²	\$ 985,835	\$ 819,392	\$ 166,443	\$ 985,835	\$ 819,392	\$ 166,443

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

Statement of Receipts, Disbursements, and Net Cash Position
As of May 31, 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 May 31, 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.
