

LAKELAND REGIONAL SEWER DISTRICT

UNAUDITED SCHEDULE OF CASH RECEIPTS AND DISBURSEMENTS

|   | <u>2018</u>         | <u>2019</u>         | <u>2020</u>         | <u>12/1/2021</u><br><u>12/31/2021</u> | <u>YTD 2021</u>     |
|---|---------------------|---------------------|---------------------|---------------------------------------|---------------------|
| Operating Receipts                        |                     |                     |                     |                                       |                     |
| Unmetered Receipts                        | \$ 1,756,001        | \$ 1,801,161        | \$ 1,654,627        | \$ 140,683                            | \$ 1,676,445        |
| Operating Disbursements                   |                     |                     |                     |                                       |                     |
| Salaries & Wages (Contract)               | -                   | -                   | -                   | -                                     | -                   |
| Billing                                   | 74,850              | 96,181              | 94,641              | 7,175                                 | 97,897              |
| Telephone                                 | 4,052               | 4,217               | 3,523               | 300                                   | 3,668               |
| Office Expense                            | 5,013               | 5,691               | 4,493               | 270                                   | 2,001               |
| Website Maintenance                       | -                   | -                   | -                   | -                                     | -                   |
| Professional Services - Office Contractor | 55,501              | 53,339              | 48,918              | 4,467                                 | 54,544              |
| Engineering                               | 12,650              | 2,661               | 9,218               | 1,981                                 | 8,918               |
| Inspection                                | 47,118              | -                   | -                   | -                                     | -                   |
| Contract Operations - Plant               | 262,809             | 267,412             | 288,078             | 22,235                                | 269,355             |
| Contract Acct Services                    | 19,270              | 18,760              | 27,210              | 1,700                                 | 20,400              |
| Professional Services                     | 8,079               | 9,994               | 2,418               | -                                     | 3,334               |
| Chemicals                                 | -                   | 2,310               | 2,693               | -                                     | -                   |
| Legal Services                            | 108,491             | 38,667              | 21,498              | 1,320                                 | 32,160              |
| Rents                                     | -                   | -                   | -                   | -                                     | -                   |
| Taxes                                     | 10,402              | 14,654              | 10,339              | 290                                   | 22,132              |
| Refunds                                   | 24,765              | 12,471              | 23,819              | 120                                   | 230                 |
| Insurance                                 | 21,570              | 21,633              | 21,747              | 239                                   | 22,251              |
| Purchased Power                           | 56,002              | 59,067              | 61,124              | 5,334                                 | 64,287              |
| Materials & Supplies                      | 31,397              | 248                 | -                   | -                                     | -                   |
| Repairs & Maintenance                     | 40,283              | 36,395              | 17,046              | 316                                   | 37,755              |
| CC Processing Fees                        | -                   | 1,179               | 3,033               | 239                                   | 3,951               |
| Miscellaneous                             | 1,085               | 2,975               | 4,533               | 176                                   | 1,623               |
| Total Operating Disbursements             | <u>783,337</u>      | <u>647,858</u>      | <u>644,331</u>      | <u>46,161</u>                         | <u>644,505</u>      |
| Net Operating Receipts                    | <u>972,664</u>      | <u>1,153,303</u>    | <u>1,010,296</u>    | <u>94,522</u>                         | <u>1,031,940</u>    |
| Non-Operating Receipts                    |                     |                     |                     |                                       |                     |
| Interest Income                           | 132                 | 10,714              | 17,093              | 720                                   | 13,122              |
| Leins/Penalties                           | -                   | 59,156              | 235,237             | 37,339                                | 80,173              |
| Misc                                      | 1,071               | -                   | -                   | -                                     | -                   |
| Refunds                                   | 218                 | 8,345               | 198                 | -                                     | 282                 |
| Equipment Sales                           | 42,072              | 4,306               | 20,167              | -                                     | 23,306              |
| Inspections/Connections                   | 7,520               | 480                 | -                   | -                                     | 120                 |
| Grant Proceeds                            | -                   | -                   | -                   | -                                     | -                   |
| Bond Proceeds                             | -                   | -                   | -                   | -                                     | -                   |
| Total Non-Operating Receipts              | <u>51,012</u>       | <u>83,000</u>       | <u>272,695</u>      | <u>38,059</u>                         | <u>117,002</u>      |
| Non-Operating Disbursements               |                     |                     |                     |                                       |                     |
| Project Costs (net of reimbursements)     | -                   | -                   | -                   | -                                     | -                   |
| Purchases for Resale                      | 29,392              | 16,230              | -                   | -                                     | 14,986              |
| Bond Principal                            | 314,000             | 324,000             | 331,000             | -                                     | 339,000             |
| Bond Interest                             | 470,677             | 462,878             | 455,135             | -                                     | 447,226             |
| Total Non-Operating Disbursements         | <u>814,069</u>      | <u>803,107</u>      | <u>786,135</u>      | <u>-</u>                              | <u>801,212</u>      |
| Net Increase (Decrease) in Cash           | 209,606             | 433,196             | 496,856             | 132,580                               | 347,730             |
| Beginning Cash                            | 833,998             | 1,043,604           | 1,476,800           | 2,188,806                             | 1,973,655           |
| Ending Cash                               | <u>\$ 1,043,604</u> | <u>\$ 1,476,800</u> | <u>\$ 1,973,655</u> | <u>\$ 2,321,386</u>                   | <u>\$ 2,321,386</u> |

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1/11/2022

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LAKELAND REGIONAL SEWER DISTRICT

MONTHLY ANALYSIS OF FUND BALANCES

| FUNDS:                    | OPERATION &<br>MAINTENANCE<br>FUND | DEBT SERVICE<br>RESERVE<br>ACCOUNT | BOND &<br>INTEREST<br>ACCOUNT | CONSTRUCTION<br>FUND | ASSET REPLACEMENT<br>FUND | IMPROVEMENT<br>FUND | TOTALS              |
|---------------------------|------------------------------------|------------------------------------|-------------------------------|----------------------|---------------------------|---------------------|---------------------|
| Beginning Balance 12/1/21 | \$ 351,423                         | \$ 388,603                         | \$ 298,530                    | \$ -                 | \$ 988,000                | \$ 162,250          | \$ 2,188,806        |
| Receipts                  |                                    |                                    |                               |                      |                           |                     |                     |
| User Fees                 | 140,683                            |                                    |                               |                      |                           |                     | 140,683             |
| Interest Income           | 720                                |                                    |                               |                      |                           |                     | 720                 |
| Liens                     | 37,339                             |                                    |                               |                      |                           |                     | 37,339              |
| Inspection/Connection     | -                                  |                                    |                               |                      |                           |                     | -                   |
| Refunds                   | -                                  |                                    |                               |                      |                           |                     | -                   |
| Misc                      | -                                  |                                    |                               | -                    |                           |                     | -                   |
| Equipment Sales           | -                                  |                                    |                               | -                    |                           |                     | -                   |
| Disbursements             |                                    |                                    |                               |                      |                           |                     |                     |
| Operating                 | (46,161)                           |                                    |                               |                      |                           |                     | (46,161)            |
| Debt Service - Principal  |                                    |                                    |                               |                      |                           |                     | -                   |
| Debt Service - Interest   |                                    |                                    |                               |                      |                           |                     | -                   |
| Equipment                 | -                                  |                                    |                               |                      |                           |                     | -                   |
| Prior period Expense      |                                    |                                    |                               | -                    |                           |                     | -                   |
| Prior Period Adjustment   |                                    |                                    |                               |                      |                           |                     | -                   |
| Transfers                 | (83,350)                           | 6,600                              | 66,000                        |                      | 8,000                     | 2,750               | -                   |
| Transfers                 |                                    |                                    |                               |                      |                           |                     | -                   |
| Transfers                 |                                    |                                    |                               |                      |                           |                     | -                   |
| Transfers                 | -                                  | -                                  | -                             | -                    | -                         | -                   | -                   |
| Ending Balance 12/31/21   | <u>\$ 400,653</u>                  | <u>\$ 395,203</u>                  | <u>\$ 364,530</u>             | <u>\$ -</u>          | <u>\$ 996,000</u>         | <u>\$ 165,000</u>   | <u>\$ 2,321,386</u> |

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**LAKELAND REGIONAL SEWER DISTRICT**

**MONTHLY ANALYSIS OF CASH AND INVESTMENT ACCOUNTS**

|                           | <u>Lake City</u>        |     | <u>LCB</u>        |  | <u>LCB</u>          |  | <u>Old National</u> |  | <u>Certificates</u> |  | <u>TOTALS</u>       |
|---------------------------|-------------------------|-----|-------------------|--|---------------------|--|---------------------|--|---------------------|--|---------------------|
|                           | <u>Reserve</u>          |     | <u>O &amp; M</u>  |  | <u>Money Market</u> |  | <u>Bank</u>         |  | <u>Of Deposit</u>   |  |                     |
| Beginning Balance 12/1/21 | \$ 352,429              |     | \$ 135,133        |  | \$ 1,161,177        |  | \$ 90,067           |  | \$ 450,000          |  | \$ 2,188,806        |
| Receipts                  |                         |     |                   |  |                     |  |                     |  |                     |  |                     |
| Operating                 |                         |     |                   |  |                     |  | 140,683             |  |                     |  | 140,683             |
| Equipment Sales           | -                       |     |                   |  |                     |  | -                   |  |                     |  | -                   |
| Bond Proceeds             | -                       |     |                   |  |                     |  |                     |  |                     |  | -                   |
| Liens                     |                         |     |                   |  |                     |  | 37,339              |  |                     |  | 37,339              |
| Refunds                   |                         |     | -                 |  |                     |  |                     |  |                     |  | -                   |
| Inspections/Connections   |                         |     |                   |  |                     |  | -                   |  |                     |  | -                   |
| Interest Income           | 3                       |     | 470               |  | 246                 |  | -                   |  |                     |  | 719                 |
| Disbursements             |                         |     |                   |  |                     |  |                     |  |                     |  |                     |
| Operating                 | (30)                    |     | (45,756)          |  |                     |  | (375)               |  |                     |  | (46,161)            |
| Construction              |                         |     |                   |  |                     |  |                     |  |                     |  | -                   |
| Purchases for Resale      |                         |     | -                 |  |                     |  |                     |  |                     |  | -                   |
| Debt Service - Principal  | -                       |     |                   |  |                     |  |                     |  |                     |  | -                   |
| Debt Service - Interest   | -                       |     |                   |  |                     |  |                     |  |                     |  | -                   |
| Deposits In transit       |                         |     |                   |  |                     |  |                     |  |                     |  | -                   |
| Prior Period Adjustment   |                         |     |                   |  |                     |  |                     |  |                     |  | -                   |
| Transfer                  | 83,350                  |     | (83,350)          |  |                     |  |                     |  |                     |  | -                   |
| Transfer                  |                         |     | 91,000            |  |                     |  | (91,000)            |  |                     |  | -                   |
| Transfer                  |                         |     | 36,000            |  |                     |  | (36,000)            |  |                     |  | -                   |
| Transfer                  |                         |     | 66,000            |  |                     |  | (66,000)            |  |                     |  | -                   |
| Transfer                  |                         |     |                   |  |                     |  |                     |  |                     |  | -                   |
| Transfer                  | -                       |     | -                 |  | -                   |  | -                   |  | -                   |  | -                   |
| Ending Balance 12/31/21   | <u>\$ 435,752</u>       | (1) | <u>\$ 199,497</u> |  | <u>\$ 1,161,423</u> |  | <u>\$ 74,714</u>    |  | <u>\$ 450,000</u>   |  | <u>\$ 2,321,386</u> |
| Revenue Bonds Payable     | <u>\$ 18,623,000.00</u> |     |                   |  |                     |  |                     |  |                     |  |                     |

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