

LAKELAND REGIONAL SEWER DISTRICT

UNAUDITED SCHEDULE OF CASH RECEIPTS AND DISBURSEMENTS

| | <u>2021</u> | <u>CALENDAR YEAR</u> <u>2022</u> | <u>2023</u> | <u>12/1/2024</u> <u>12/31/2024</u> | <u>YTD 2024</u> |
|---|---------------------|-------------------------------------|---------------------|---------------------------------------|---------------------|
| Operating Receipts | | | | | |
| Unmetered Receipts | \$ 1,676,445 | \$ 1,700,627 | \$ 1,938,482 | \$ 175,240 | \$ 1,968,670 |
| Operating Disbursements | | | | | |
| Salaries & Wages (Contract) | - | - | - | - | - |
| Billing | 97,897 | 98,745 | 103,227 | 8,260 | 109,707 |
| Telephone | 3,668 | 3,548 | 3,114 | - | (31) |
| Office Expense | 2,001 | 2,490 | 5,381 | 427 | 7,778 |
| Website Maintenance | - | - | - | - | - |
| Professional Services - Office Contractor | 54,544 | 55,196 | 76,111 | 7,183 | 85,628 |
| Engineering | 8,918 | 15,819 | 34,658 | 1,385 | 17,977 |
| Inspection | - | - | - | - | - |
| Contract Operations - Plant | 269,355 | 254,485 | 284,324 | 25,047 | 288,776 |
| Contract Acct Services | 20,400 | 24,097 | 23,635 | 1,700 | 11,900 |
| Professional Services | 3,334 | - | - | 8,250 | 24,536 |
| Chemicals | - | - | 4,996 | - | 20,801 |
| Legal Services | 32,160 | 30,843 | 62,940 | 2,147 | 50,038 |
| Rents | - | - | - | - | - |
| Taxes | 22,132 | 19,986 | 20,141 | - | 23,540 |
| Refunds | 230 | 1,278 | 157 | - | 581 |
| Insurance | 22,251 | 22,422 | 25,814 | 241 | 23,706 |
| Purchased Power | 64,287 | 70,073 | 72,879 | 5,611 | 70,461 |
| Materials & Supplies | - | - | - | - | - |
| Repairs & Maintenance | 37,755 | 324,019 | 452,086 | 3,543 | 256,128 |
| CC Processing Fees | 3,951 | 4,014 | 4,875 | 520 | 5,781 |
| Miscellaneous | 1,623 | 2,154 | 1,775 | 185 | 1,962 |
| Total Operating Disbursements | <u>644,506</u> | <u>929,169</u> | <u>1,176,113</u> | <u>64,500</u> | <u>999,269</u> |
| Net Operating Receipts | <u>1,031,939</u> | <u>771,458</u> | <u>762,369</u> | <u>110,740</u> | <u>969,401</u> |
| Non-Operating Receipts | | | | | |
| Interest Income | 13,122 | 10,292 | 13,407 | 71 | 45,412 |
| Prepaid Bond Premium & Interest | - | - | 2,415 | - | - |
| Leins/Penalties | 80,173 | 28,339 | 13,325 | - | - |
| Misc | - | - | 2 | - | - |
| Refunds | 282 | 3,276 | - | - | 79 |
| Equipment Sales | 23,306 | 16,277 | 10,689 | 33,048 | 33,048 |
| Inspections/Connections | 120 | - | - | - | - |
| Grant Proceeds | - | 150,000 | - | - | 100,000 |
| Bond Proceeds | - | - | - | - | - |
| Total Non-Operating Receipts | <u>117,003</u> | <u>208,184</u> | <u>39,838</u> | <u>33,119</u> | <u>178,539</u> |
| Non-Operating Disbursements | | | | | |
| Project Costs (net of reimbursements) | - | - | 68,747 | - | - |
| Equipment | - | 156,439 | - | - | 49,100 |
| Purchases for Resale | 14,986 | 22,970 | - | - | - |
| Bond Principal | 339,000 | 346,000 | 354,000 | - | 361,000 |
| Bond Interest | 447,226 | 439,139 | 429,016 | - | 423,419 |
| Total Non-Operating Disbursements | <u>801,212</u> | <u>964,548</u> | <u>851,763</u> | <u>-</u> | <u>833,519</u> |
| Net Increase (Decrease) in Cash | 347,730 | 15,094 | (49,556) | 143,859 | 314,420 |
| Beginning Cash | 1,973,655 | 2,321,386 | 2,336,480 | 2,457,485 | 2,286,924 |
| Ending Cash | <u>\$ 2,321,386</u> | <u>\$ 2,336,480</u> | <u>\$ 2,286,924</u> | <u>\$ 2,601,344</u> | <u>\$ 2,601,344</u> |

Prepared By O. W. Krohn & Associates

1/22/2025

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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>Investments</u> | <u>Certificates</u> | <u>TOTALS</u> |
|---------------------------|----------------------|-------------------|---------------------|---------------------|--------------------|---------------------|---------------------|
| | <u>Reserve</u> | <u>O & M</u> | <u>Money Market</u> | <u>Bank</u> | | <u>Of Deposit</u> | |
| Beginning Balance 12/1/24 | \$ 864,035 | \$ 124,195 | \$ 245,237 | \$ 172,704 | \$ 511,313 | \$ 540,000 | \$ 2,457,484 |
| Receipts | | | | | | | |
| Operating | | - | - | 175,240 | | | 175,240 |
| Equipment Sales | - | 33,048 | | | | | 33,048 |
| Bond Proceeds | - | | | | | | - |
| Liens | | | | - | | | - |
| Refunds | | - | | | - | | - |
| Grants | | | | - | | | - |
| Interest Income | 9 | 1 | 52 | | 9 | | 71 |
| Disbursements | | | | | | | |
| Operating | (20) | (63,822) | | (658) | | | (64,499) |
| Equipment | | - | | | | | - |
| Project Expense | | - | | | | | - |
| Purchases for Resale | | - | | | | | - |
| Debt Service - Principal | - | | | | | | - |
| Debt Service - Interest | - | | | | | | - |
| Deposits In transit | | | | | | | - |
| Prior Period Adjustment | | | | | | | - |
| Transfer | | | | | | | - |
| Transfer | 75,350 | (75,350) | | | | | - |
| Transfer | | | | | | | - |
| Transfer | | 99,000 | | (99,000) | | | - |
| Transfer | - | - | - | - | - | - | - |
| Ending Balance 12/31/24 | <u>\$ 939,374</u> | <u>\$ 117,072</u> | <u>\$ 245,289</u> | <u>\$ 248,286</u> | <u>\$ 511,322</u> | <u>\$ 540,000</u> | <u>\$ 2,601,344</u> |
| Revenue Bonds Payable | <u>\$ 17,695,084</u> | | | | | | |

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LAKELAND REGIONAL SEWER DISTRICT

MONTHLY ANALYSIS OF FUND BALANCES

| FUNDS: | OPERATION & MAINTENANCE <u>FUND</u> | DEBT SERVICE RESERVE <u>ACCOUNT</u> | BOND & INTEREST <u>ACCOUNT</u> | CONSTRUCTION <u>FUND</u> | ASSET REPLACEMENT <u>FUND</u> | IMPROVEMENT <u>FUND</u> | <u>TOTALS</u> |
|---------------------------|---|---|--------------------------------------|-----------------------------|----------------------------------|----------------------------|---------------------|
| Beginning Balance 12/1/24 | \$ 410,037 | \$ 626,203 | \$ 321,956 | \$ - | \$ 846,228 | \$ 253,061 | \$ 2,457,485 |
| Receipts | | | | | | | |
| User Fees | 175,240 | | | | | | 175,240 |
| Interest Income | 71 | | | | | | 71 |
| Liens | - | | | | | | - |
| Refunds | - | | | | | | - |
| Grants | - | | | | | | - |
| Misc | - | | | - | | | - |
| Equipment Sales | 33,048 | | | - | | | 33,048 |
| Disbursements | | | | | | | |
| Operating | (64,500) | | | | | | (64,500) |
| Debt Service - Principal | | | - | | | | - |
| Debt Service - Interest | | | - | | | | - |
| Equipment | | | | | - | - | - |
| Project expenses | - | | | | | | - |
| Prior Period Adjustment | | | | | | | |
| Transfers | (75,350) | 6,600 | 66,000 | | | 2,750 | - |
| Transfers | | | | | | | - |
| Transfers | | | | | | | - |
| Transfers | - | - | - | - | - | - | - |
| Ending Balance 12/31/24 | <u>\$ 478,546</u> | <u>\$ 632,803</u> | <u>\$ 387,956</u> | <u>\$ -</u> | <u>\$ 846,228</u> | <u>\$ 255,811</u> | <u>\$ 2,601,344</u> |

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