



CITY OF LAWTON

FINANCE DEPARTMENT

MEMORANDUM

DATE: March 15, 2022

TO: Mayor & City Council

VIA: Michael Cleghorn, City Manager
Dewayne Burk, Deputy City Manger
Richard Rogalski, Deputy City Manager

FROM: Joe Don Dunham, Finance Director

SUBJECT: February 28, 2022, Finance Report

To add further transparency in reviewing the City's operations, the Financial Services Department is providing herein the February 28, 2022, findings of the City's operating funds. Financial Services monitors all City financial activities on a regular basis. This is an executive look at the city operations as of February 28, 2022.

This report presents the City's comparison of actual results to the fiscal year budget and audited results for FY 2020 and the pending audited results for FY 2021. Included are breakdowns of the City's revenues and a summary of operating expenditures of the major operating fund groups.

February 2022 Finance Summary

Sales Tax Summary:

Sales Tax is analyzed as an economic indicator for the City of Lawton. Through the end of February 2022, the Sales Tax remains strong as compared to previous years. Even though there has been a small decline since the last report, collections remain 11.85% more than the same time frame during the FY2021 budget. The outlook for sales tax for the remainder of the FY 2022 budget year and the upcoming FY 2023 budget year are not as optimistic. Management does not expect this to be a sharp decline, but a gradual and steady decrease over the next 12 to 18 months. The cause of this projected decline is an anticipated rise of inflation and worldwide conflicts. As the cost of critical services such as food, fuel, and utilities rise, management expects the discretionary spending of the Lawton/Fort Sill community to decrease.

Utility Revenue Summary:

In the analysis of the City of Lawton's utility revenue, which provides the second largest source of revenue for the city's operations, we see only slight changes over the past three years. Since FY February 2020 there has been a 3% decrease in Water Revenues, a 6% increase in Sewer and Garbage Revenues, but the Landfill Revenues have decreased by 10%. The reason for this difference is as follows:

1. As the city converted from MS Govern to Tyler Munis software prior years were converted as a lump sum not by individual month, so a simple average is used for this report. This will be corrected as the city builds a history within the Munis software.
2. Staff recently discovered a billing error that originates in October of 2021. Staff is currently working to resolve this error and bill for any shortages that may exist. This will result in a greater than average collection rate over the next few months.
3. Since an average is used for comparison, it does not consider seasonal usage and billing. The landfill is typically slower during the winter months but is expected to increase between now and the end of the FY 2022 budget year, which will result in greater than average collections over the next few months.

These revenues are what provides stabilization when sales taxes are down. Management anticipates a utility rate increase based on the Bureau of Labor Statistics Consumer Price Index of 7.5%, which was published for December 2021. This action is authorized by City Council Resolution No. 20-97, which was approved on June 11, 2002. Whereas this increase will help with the FY 2023 Budget management is concerned it may not be sufficient to provide for the all the needs of FY 2023.

Operations Summary:

There are two groups of funds which account for most of the City's operations, they are the General and the Enterprise Funds. General Fund operations account for services like public safety, street repair and construction, parks/recreation activities, stormwater management, administration, planning/development services, and emergency reserve funds. The Enterprise Fund operations are the business side of the city. The funds which are accounted for in this grouping are the Lawton Enterprise Fund, the Lawton Water Authority, Sewer Rehabilitation, Landfill Financial Assurance and Debt Service Funds. The enterprise funds are expected to generate enough monies to cover the cost of operations, repair and replacement of the services provided and help cover costs in the other

funds which do not generate enough revenues to be self-sufficient.

General Funds Summary:

As discussed above sales tax revenues are running approximately 11.85% above the collections as of February 2021. While this does show a strong local economy, the other revenue items in this fund are not doing as well. The total revenues for these funds are 7% below the FY 2021 average for February. One of the reasons for this deterioration is the sharp decline in Intergovernmental Revenues, i.e., grants. In FY 2021 the city recorded \$7,791,713 for this revenue grouping, while in FY 2022 there has only been \$350,929 recorded. The reason for this anomaly is the receipt of CARES Act monies in FY 2021. These funds were spent for one-time purchases before December 31, 2021. Other areas which appear to be falling short are Fine/Forfeitures and Licenses/Permits. The reason for these shortages is issues with the collection of municipal court fines through the city's payment software. Staff is working through these collection and payment issues. Once these problems are corrected, this is anticipated to recover, although some of that recovery may be in the FY 2023 budget year due to the timing of the payment process.

The expenditures and encumbrances for these funds are approximately 14% above the average expenditure for FY 2021. The City has spent or encumbered 71% of the funds budgeted for Personnel Services, 75% of the funds allocated for Materials and Supplies, is over budget in Other Charges and Services, and has spent 100% of the funds allocated for Capital Outlay. The concerning area is the overage in Other Charges and Services. This category accounts for items such as fuel purchases, utility payments and professional services. All these areas have skyrocketed over the past 3 months. For example, the cost of unleaded gasoline has increase by 56%, the cost of diesel has increased by 59% and the cost of chemicals have increased by 123%.

Enterprise Funds Summary:

Charges for Services account for 99% of the revenues for these funds. At the end of February this category is running 2% below the average collections for FY 2021. These collection rates have already been discussed above.

The expenditures and encumbrances for these funds is approximately 12% above the average expenditures and encumbrances for FY 2021. This is inline with the approved budget for FY 2022. The City of Lawton has either spent or encumbered 68% of the approved FY 2021 Budget dollars for personnel services and 74% of the approved FY 2021 Budget dollars for Materials and Supplies. Unlike the General Funds grouping the major expenditure category is Other Charges & Services. Like the category for Other Charges & Services in the General Funds grouping it accounts for expenditures for fuel, chemicals, and utilities, but unlike the General Funds it also accounts for Maintenance and Operations to Other Funds. This is money which is generated by the Enterprise Funds but transferred to other funds for regular maintenance and operations. The Other Charges & Services category accounts for 72% of the budgeted expenditures for the Enterprise Funds.

Summary:

While the City of Lawton is seeing positive movement in a lot of areas and great things are happening, management may need to make some serious decisions in the upcoming months concerning expenditures. Directors have done an excellent job in controlling expenditures and they should be commended for that feat, but if total revenues remain flat or start to diminish, some

expenditures and/or services will need to be evaluated. The areas of management concern are the rising cost of fuel, the rising cost of utilities, and the rising cost of key products such as chemicals to treat water and wastewater, pipe to repair and construct new water and sewer lines, and the raw materials needed to repair and construct streets. Management has already put checks and balances into effect to ensure expenditures are kept in check. Finance Services is continually monitoring the revenues and expenditures to ensure management has a full picture of the City's financial situation. If you should have any questions over this report, please let City Manager Cleghorn or myself know. The citizens of Lawton appreciate your service.

City of Lawton
Monthly Report of Sales Tax Collections

Month	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
July	3,662,846	3,779,725	3,691,300	3,694,602	3,846,127	3,675,506	3,676,240	3,790,843	3,849,040	4,340,056	4,610,153
August	3,707,430	3,564,755	3,602,388	3,757,144	3,840,288	3,732,329	3,674,574	3,745,177	3,768,207	4,383,495	4,614,059
September	3,799,812	3,723,876	3,713,888	3,846,435	3,913,076	3,833,284	3,754,278	3,729,712	3,947,640	4,205,863	4,571,041
October	3,797,189	3,807,764	3,829,946	3,864,962	3,745,215	3,713,020	3,748,735	3,841,534	3,974,740	4,013,586	4,609,948
November	3,566,017	3,313,012	3,583,985	3,632,300	3,577,349	3,741,364	3,581,976	3,598,785	3,714,902	4,102,796	4,477,232
December	3,449,741	3,503,273	3,694,117	2,155,659	3,724,512	3,615,770	3,575,108	3,717,927	3,883,585	3,969,278	4,653,812
January	3,938,975	3,919,774	4,210,003	4,166,770	4,035,202	4,198,580	4,166,533	4,193,486	4,259,912	4,260,994	4,738,191
February	3,853,904	3,677,933	3,862,287	4,098,844	4,021,080	3,807,037	3,833,638	3,995,461	3,961,968	4,286,895	4,925,388
March	3,461,732	3,488,810	3,515,648	3,662,550	3,434,527	3,375,091	3,394,069	3,428,574	3,565,038	3,995,713	4,810,311
April	3,744,305	3,587,900	3,832,674	3,591,116	3,902,595	3,590,917	3,719,202	3,840,279	3,791,903	3,745,809	
May	3,667,057	3,505,953	3,700,323	3,892,479	3,751,082	3,877,164	3,916,918	4,020,770	3,659,696	5,221,305	
June	3,490,433	3,445,603	3,804,134	3,629,158	3,580,389	3,478,648	3,566,749	3,814,597	3,500,523	4,651,644	
%inc (dec)	44,139,440	43,318,379	45,040,694	43,992,018	45,371,442	44,638,709	44,608,023	45,717,146	45,877,154	51,177,435	42,010,136
	#REF!	-1.86%	3.98%	-2.33%	3.14%	-1.61%	-0.07%	2.49%	0.35%	11.55%	-17.91%

Month	Current Mo			Y-T-D			FY 2022 Budget	Elapsed Time
	2021	2022	% Variance	2021	2022	% Variance		
July	\$ 4,340,056	\$ 4,610,153	6.22%	\$ 4,340,056	\$ 4,610,153	6.22%	4,205,569	8.33%
August	4,383,495	4,614,059	5.26%	8,723,551	9,224,212	5.74%	4,183,208	16.67%
September	4,205,863	4,571,041	8.68%	12,929,415	13,795,253	6.70%	4,247,260	25.00%
October	4,013,586	4,609,948	14.86%	16,943,000	18,405,202	8.63%	4,238,155	33.33%
November	4,102,796	4,477,232	9.13%	21,045,797	22,882,434	8.73%	4,035,169	41.67%
December	3,969,278	4,653,812	17.25%	25,015,075	27,536,246	10.08%	3,941,722	50.00%
January	4,260,994	4,738,191	11.20%	29,276,069	32,274,436	10.24%	4,548,199	58.33%
February	4,286,895	4,925,388	14.89%	33,562,964	37,199,825	10.84%	4,374,122	66.67%
March	3,995,713	4,810,311	20.39%	37,558,677	42,010,136	11.85%	3,960,401	75.00%
April	-	-	-	-	-	-	4,020,577	83.33%
May	-	-	-	-	-	-	3,998,500	91.67%
June	-	-	-	-	-	-	3,800,000	100.00%
Total	\$ 37,558,677	\$ 42,010,136	11.85%					

Sales Tax Breakdown	
General Operations	2019 Propel
20,368,551	21,641,585

FY2022 Budget

\$49,955,000



CITY OF LAWTON
 SALES AND USE TAX COMPARISON REPORT

FY 2022

	FY 2021			FY 2022			GROSS RECEIPTS		PER ONE CENT	
	RATE	GROSS RECEIPTS	RECEIPTS PER ONE CENT	RATE	GROSS RECEIPTS	RECEIPTS PER ONE CENT	INCREASE/ DECREASE	PERCENTAGE VARIANCE	INCREASE/ DECREASE	PERCENTAGE VARIANCE
SALES TAX:										
JULY	4.125%	4,340,056.00	1,052,134.79	4.125%	4,610,153.00	1,117,612.85	270,097.00	6.22%	65,478.06	6.22%
AUGUST	4.125%	4,383,495.00	1,062,665.45	4.125%	4,614,059.00	1,118,559.76	230,564.00	5.26%	55,894.30	5.26%
SEPTEMBER	4.125%	4,205,863.00	1,019,603.15	4.125%	4,571,041.00	1,108,131.15	365,178.00	8.68%	88,528.00	8.68%
OCTOBER	4.125%	4,013,586.00	972,990.55	4.125%	4,609,948.00	1,117,563.15	596,362.00	14.86%	144,572.61	14.86%
NOVEMBER	4.125%	4,102,796.00	994,617.21	4.125%	4,477,232.00	1,085,389.58	374,436.00	9.13%	90,772.36	9.13%
DECEMBER	4.125%	3,969,278.00	962,249.21	4.125%	4,653,812.00	1,128,196.85	684,534.00	17.25%	165,947.64	17.25%
JANUARY	4.125%	4,260,994.00	1,032,968.24	4.125%	4,738,191.00	1,148,652.36	477,197.00	11.20%	115,684.12	11.20%
FEBRUARY	4.125%	4,286,895.00	1,039,247.27	4.125%	4,925,388.00	1,194,033.45	638,493.00	14.89%	154,786.18	14.89%
MARCH	4.125%	3,995,713.00	968,657.70	4.125%	4,810,311.40	1,166,136.10	814,598.40	20.39%	197,478.40	20.39%
APRIL	4.125%	3,745,809.00	908,074.91	4.125%	-	-	-	0.00%	-	0.00%
MAY	4.125%	5,221,305.00	1,265,770.91	4.125%	-	-	-	0.00%	-	0.00%
JUNE	4.125%	4,651,644.00	1,127,671.27	4.125%	-	-	-	0.00%	-	0.00%
TOTAL SALES TAX		51,177,434.00	12,406,650.67		42,010,135.40	10,184,275.25	4,451,459.40	8.70%	1,079,141.67	8.70%

Income Statement

Monthly General Government Funds Report

For February 28, 2022

	2020	2021	2022					
	Actual	Actual	Original Budget	Revised Budget	Y-T-D Actual	Encumbrance/ Requests	Available Budget	% Used
Revenues								
Taxes	54,547,491	61,756,536	60,376,078	60,376,078	44,399,866	-	15,976,212	26%
Charges for Services	681,348	571,796	669,721	669,721	347,764	-	321,957	48%
Intergovernmental	512,598	7,791,713	510,000	510,000	350,929	-	159,071	31%
Fines and Forfeits	2,182,227	3,266,816	1,759,776	1,759,776	990,221	-	769,555	44%
Licenses and Permits	2,524,045	2,716,077	2,744,340	2,744,340	967,735	-	1,776,605	65%
Loan/Interest Revenues	266,679	81,770	82,313	82,313	35,329	-	46,984	57%
Miscellaneous	1,212,228	1,157,168	975,840	975,840	1,123,826	-	(147,986)	-15%
Transfers In/(Out)	21,731,037	21,244,710	2,717,986	2,717,986	13,106,974	-	(10,388,988)	-382%
Total Revenues	83,657,651	98,586,586	69,836,054	69,836,054	61,322,645	-	8,513,409	
Expenditures								
Personnel Services	44,538,150	45,041,563	46,899,823	46,899,378	33,136,709	273,039	13,489,630	29%
Materials & Supplies	5,613,428	6,041,993	7,255,573	7,681,889	3,986,399	1,786,125	1,909,365	25%
Other Charges & Services	-	35,778,368	9,543,570	10,482,331	25,089,914	1,712,505	(16,320,089)	-156%
Capital Outlay	542,621	1,564,315	19,085	929,903	584,274	348,187	(2,558)	0%
Debt Service	-	-	-	-	907	-	(907)	0%
Total Operating Expenditures	88,426,239	88,426,239	63,718,051	65,993,501	62,798,203	4,119,856	(924,559)	
Net Change in Fund Balances	10,160,346	10,160,346	6,118,003	3,842,553	(1,475,558)	(4,119,856)	9,437,968	
Beginning Fund Balance		22,016,665	32,177,011		32,177,011			
Ending Fund Balance		32,177,011	38,295,015		30,701,453			

Note: The General Government Fund Report is comprised of the General Fund, Emergency Reserve Fund, Stormwater Management Fund, and various special revenue accounts. This report has not been reviewed by the auditors for the City of Lawton and is subject to revision.

Income Statement
Monthly General Fund Report (100)
For February 28, 2022

	2020	2021	2022				Available Budget	% Remaining
			Original Budget	Revised Budget	Y-T-D Actual	Encumbrance/ Requests		
Revenues								
Taxes								
Total Taxes	54,396,457	61,165,934	60,376,078	60,376,078	44,399,866	-	15,976,212	
Total Licenses & Permits	2,524,045	2,716,077	2,744,340	2,744,340	967,735	-	1,776,605	
Total Intergovernmental	512,598	7,791,713	510,000	510,000	350,929	-	159,071	
Total Charges for Services	681,348	571,796	669,721	669,721	347,764	-	321,957	
Total Fine and Forfeits	2,182,227	3,266,816	1,759,776	1,759,776	990,221	-	769,555	
Total Earned Interest	266,679	81,770	52,313	52,313	23,564	-	28,749	
Total Miscellaneous Rev	752,128	700,365	551,050	551,050	844,845	-	(293,795)	
Total Transfers to/from	21,701,277	21,220,395	2,317,986	2,317,986	13,106,974	-	(10,788,988)	
Total Revenues	83,016,758	97,514,866	68,981,264	68,981,264	61,031,898	-	7,949,366	
Expenditures								
1000000 - General								
Total Other Charges and Services	24,323,366	27,668,964	-	-	19,771,638	-	(19,771,638)	
Total General Expenditures	24,323,366	27,668,964	-	-	19,771,638	-	(19,771,638)	
1001001 - Mayor								
Total Personnel Services	59,208	59,208	59,210	59,210	40,990	-	18,220	
Total Materials & Supplies	1,906	5,099	3,100	3,100	376	54	2,670	
Total Other Charges & Services	170,383	73,849	83,000	83,000	46,968	26,427	9,605	
Total Mayor Expenditures	231,497	138,156	145,310	145,310	88,334	26,481	30,495	
1001002 - City Clerk								
Total Personnel Services	250,053	260,430	232,993	232,993	178,540	-	54,453	
Total Materials & Supplies	2,739	2,318	2,500	2,500	1,232	2,674	(1,405)	
Total Other Charges & Services	52,038	42,793	55,675	55,675	46,680	10,982	(1,986)	
Total City Clerk Expenditures	304,830	305,541	291,168	291,168	226,451	13,655	51,062	
1001003 - City Manager								
Total Personnel Services	706,789	1,014,804	831,415	831,415	598,324	-	233,091	
Total Materials & Supplies	3,468	12,277	30,300	36,800	4,569	1,421	30,809	
Total Other Charges & Services	262,816	247,336	646,800	647,208	128,990	135,819	382,398	
Total Capital Outlay	-	-	-	68,693	59,397	68	9,228	
Total City Manager Expenditures	973,072	1,274,417	1,508,515	1,584,115	791,281	137,308	655,527	
1001501 - Human Resources								
Total Personnel Services	595,122	609,005	706,400	706,400	452,201	-	254,199	
Total Materials & Supplies	5,436	5,798	11,472	11,272	4,682	611	5,979	
Total Other Charges & Services	56,384	62,810	120,630	124,792	41,750	18,108	64,934	
Total Human Resources Expenditures	656,942	677,613	838,502	842,464	498,633	18,719	325,112	
1002001 - City Attorney								
Total Personnel Services	936,960	854,749	1,023,125	1,023,125	709,311	-	313,814	
Total Materials & Supplies	6,486	13,706	24,500	25,800	9,614	4,351	11,834	
Total Other Charges & Services	167,378	124,348	312,077	305,777	69,453	84,777	151,547	
Total Capital Outlay	-	39,750	-	-	-	-	-	
Total City Attorney Expenditures	1,110,824	1,032,553	1,359,702	1,354,702	788,378	89,128	477,196	
1002501 - Financial								
Total Personnel Services	816,194	847,684	1,020,225	1,018,725	621,042	-	397,683	
Total Materials & Supplies	4,804	7,074	8,349	8,349	5,832	1,776	742	
Total Other Charges & Services	221,432	221,625	239,188	248,688	182,691	69,859	(3,862)	
Total Capital Outlay	13,722	-	-	-	-	-	-	
Total Debt Service	-	-	-	-	907	-	(907)	
Total Finance Expenditures	1,056,152	1,076,383	1,267,762	1,275,762	810,471	71,635	393,656	
1002502 - Utility Services								
Total Other Charges & Services	8,115	1,395	-	-	-	-	-	
Total Utility Services	8,115	1,395	-	-	-	-	-	
1002503 - City-At-Large								
Total Personnel Services	-	-	-	-	134,246	115,000	(249,246)	
Total Materials & Supplies	30,933	187,794	44,824	270,824	83,004	212,446	(24,626)	
Total Other Charges & Services	1,281,545	1,373,205	1,784,085	2,625,757	1,645,635	704,205	275,916	
Total Capital Outlay	-	-	-	110,000	109,469	-	531	
Total City At Large Expenditures	1,312,478	1,560,999	1,828,909	3,006,581	1,972,355	1,031,651	2,574	
1003002 - Information Services								
Total Personnel Services	185,406	171,480	227,825	227,825	133,316	-	94,509	
Total Materials & Supplies	56,670	86,692	59,458	59,458	1,282	47	58,129	
Total Other Charges & Services	2,328	861	1,010,266	1,010,266	327	-	1,009,939	
Total Information Technology Expenditures	244,404	259,032	1,297,549	1,297,549	134,925	47	1,162,577	
1003501 - Library								
Total Personnel Services	973,077	918,302	875,250	875,250	611,012	520	263,719	
Total Materials & Supplies	85,402	115,466	122,268	173,353	97,944	6,494	68,915	
Total Other Charges & Services	88,383	78,762	103,501	102,416	72,495	8,951	20,970	
Total Library Expenditures	1,146,862	1,112,530	1,101,018	1,151,018	781,450	15,964	353,605	
1004001 - Municipal Court								
Total Personnel Services	496,835	522,865	528,200	528,200	395,953	-	132,247	
Total Materials & Supplies	5,592	5,418	9,030	9,030	2,171	326	6,534	

Income Statement
Monthly General Fund Report (100)
For February 28, 2022

	2020	2021	2022				Available Budget	% Remaining
			Original Budget	Revised Budget	Y-T-D Actual	Encumbrance/ Requests		
Total Other Charges & Services	1,373,740	2,532,270	10,307	10,307	51,625	10	(41,328)	
Total Capital Outlay	225,943	524,057	-	307,886	-	307,886	-	
Total Municipal Court Expenditures	2,102,110	3,584,610	547,537	855,423	449,749	308,222	97,453	
1004401 - Planning								
Total Personnel Services	645,566	410,326	462,690	462,745	214,341	133	248,271	
Total Materials & Supplies	4,362	3,379	4,900	4,618	2,653	952	1,013	
Total Other Charges & Services	15,284	6,680	10,155	10,382	7,990	2,689	(298)	
Total Planning Expenditures	665,212	420,385	477,745	477,745	224,984	3,774	248,987	
1004502 - Inspection Services								
Total Personnel Services	356,656	331,083	420,100	420,100	259,913	-	160,187	
Total Materials & Supplies	3,646	3,410	7,200	7,000	2,864	2,637	1,499	
Total Other Charges & Services	4,823	2,646	5,101	5,301	1,617	-	3,684	
Total Inspection Services Expenditures	365,126	337,140	432,401	432,401	264,394	2,637	165,370	
1004503 - Licenses & Permits								
Total Personnel Services	263,662	255,332	261,675	262,675	182,270	-	80,405	
Total Materials & Supplies	2,506	1,945	4,440	4,440	1,122	603	2,714	
Total Other Charges & Services	17,809	10,685	9,785	8,785	6,280	239	2,266	
Total Licenses and Permits Expenditures	283,976	267,961	275,900	275,900	189,672	843	85,385	
1004504 - Neighborhood Services								
Total Personnel Services	288,537	286,150	379,435	379,435	257,234	-	122,201	
Total Materials & Supplies	5,553	6,662	8,500	8,500	3,121	1,444	3,935	
Total Other Charges & Services	20,113	24,523	35,677	35,677	15,422	265	19,990	
Total Neighborhood Services Expenditures	314,203	317,335	423,612	423,612	275,776	1,709	146,127	
1004510 - Mass Transit								
Total Other Charges & Services	589,591	-	-	-	-	-	-	
Total Mass Transit	589,591	-	-	-	-	-	-	
1004511 - Community Development Ad								
Total Personnel Services	-	-	20,530	20,530	6,138	-	14,392	
Total Community Development Ad	-	-	20,530	20,530	6,138	-	14,392	
1004512 - Housing Assistance								
Total Personnel Services	-	-	-	-	8,025	-	(8,025)	
Total Housing Assistance Expenditures	-	-	-	-	8,025	-	(8,025)	
1005001 - Admin and Recreation Ser								
Total Personnel Services	676,580	633,016	731,500	749,500	532,921	-	216,579	
Total Materials & Supplies	24,674	29,035	27,900	27,900	14,313	2,579	11,008	
Total Other Charges & Services	146,277	68,574	89,501	90,701	49,250	19,816	21,635	
Total Capital Outlay	12,230	28,259	-	-	-	-	-	
Total Admin and Recreation Svcs Expenditures	859,762	758,884	848,901	868,101	596,483	22,395	249,223	
1005002 - Sports and Recreation								
Total Personnel Services	277,061	175,514	351,158	333,158	185,986	83,602	63,569	
Total Materials & Supplies	9,286	17,310	23,824	21,124	3,862	3,839	13,423	
Total Other Charges & Services	25,553	14,879	33,115	35,115	12,599	4,511	18,006	
Total Sports and Aquatics Expenditures	311,899	207,703	408,097	389,397	202,447	91,952	94,998	
1005003 - Park Maintenance								
Total Personnel Services	596,059	597,276	705,535	705,535	460,144	21,455	223,935	
Total Materials & Supplies	41,361	48,948	85,380	83,380	33,506	17,779	32,095	
Total Other Charges & Services	384,057	379,580	502,419	504,419	416,931	35,958	51,530	
Total Capital Outlay	11,273	35,308	-	185,661	192,246	23,661	(30,246)	
Total Park Maintenance Expenditures	1,032,750	1,061,111	1,293,334	1,478,995	1,102,828	98,852	277,314	
1005004 - Landscape Maintenance								
Total Personnel Services	417,543	407,561	479,990	479,990	352,266	15,709	112,015	
Total Materials & Supplies	43,184	43,311	69,490	69,330	22,029	8,303	38,998	
Total Other Charges & Services	72,942	127,617	196,720	196,880	131,864	32,723	32,293	
Total Capital Outlay	23,472	18,053	-	43,892	64,517	(496)	(20,129)	
Total Landscape Maintenance Expenditures	557,141	596,542	746,200	790,092	570,677	56,239	163,176	
1005005 - Building Maintenance								
Total Personnel Services	516,338	559,436	701,175	701,175	447,206	-	253,969	
Total Materials & Supplies	357,028	306,359	489,797	486,797	111,729	234,430	140,638	
Total Other Charges & Services	9,867	10,599	29,260	30,960	16,523	7,285	7,152	
Total Capital Outlay	5,949	3,761	-	12,051	6,982	5,069	-	
Total Building Maintenance Expenditures	889,182	880,155	1,220,232	1,230,983	582,440	246,784	401,759	
1005006 - Lakes								
Total Personnel Services	341,149	322,143	364,635	364,635	228,186	-	136,449	
Total Materials & Supplies	31,420	26,403	41,590	39,590	15,340	1,951	22,299	
Total Other Charges & Services	103,020	100,330	111,649	113,649	72,191	34,655	6,803	
Total Capital Outlay	57,168	-	-	35,650	23,458	-	12,192	
Total Lakes Expenditures	532,757	448,876	517,874	553,524	339,175	36,605	177,743	
1005007 - Cemetery								
Total Personnel Services	226,841	269,768	202,350	202,350	153,400	28,886	20,064	

Income Statement
Monthly General Fund Report (100)
For February 28, 2022

	2020	2021	2022				Available Budget	% Remaining
			Original Budget	Revised Budget	Y-T-D Actual	Encumbrance/ Requests		
Total Materials & Supplies	13,275	16,709	21,495	21,095	5,396	4,148	11,551	
Total Other Charges & Services	4,825	5,109	7,941	8,341	2,231	532	5,578	
Total Cemetery Expenditures	244,941	291,586	231,786	231,786	161,027	33,566	37,193	
1005008 - Arts and Humanities								
Total Personnel Services	294,951	308,841	371,800	371,800	283,966	-	87,834	
Total Materials & Supplies	21,115	19,662	29,503	35,703	14,972	4,942	15,789	
Total Other Charges & Services	56,207	56,861	96,370	90,170	45,513	11,300	33,357	
Total Capital Outlay	40,000	1,604	-	-	-	-	-	
Total Arts & Humanities Expenditures	412,273	386,969	497,673	497,673	344,450	16,242	136,981	
1005009 - Museum								
Total Materials & Supplies	35	-	-	-	-	-	-	
Total Other Charges and Services	475,617	436,867	500,000	500,000	373,937	166,667	(40,604)	
Total Museum Expenditures	475,652	436,867	500,000	500,000	373,937	166,667	(40,604)	
1005010 - RSVP								
Total Personnel Services	30,151	31,561	35,631	35,631	28,208	-	7,423	
Total Materials & Supplies	149	-	-	-	-	-	-	
Total Other Charges and Services	1,031	1,200	1,105	1,805	1,494	-	311	
Total RSVP Expenditures	31,331	32,760	36,736	37,436	29,702	-	7,733	
1005502 - Streets								
Total Personnel Services	1,677,285	1,619,318	2,359,575	2,359,575	1,327,132	3,744	1,028,699	
Total Materials & Supplies	1,037,432	1,022,942	1,500,073	1,483,523	837,988	473,344	172,191	
Total Other Charges and Services	27,407	27,965	39,122	39,122	15,655	8,446	15,021	
Total Capital Outlay	31,838	428,951	-	146,986	128,204	12,000	6,782	
Total Streets Expenditures	2,773,962	3,099,176	3,898,770	4,029,206	2,308,979	497,534	1,222,693	
1005503 - Traffic Control								
Total Personnel Services	295,142	185,338	-	-	822	-	(822)	
Total Materials & Supplies	105,517	93,664	-	-	-	-	-	
Total Other Charges and Services	487	428	-	-	-	-	-	
Total Capital Outlay	21,368	21,618	-	-	-	-	-	
Total Traffic Control Expenditures	422,513	301,048	-	-	822	-	(822)	
1005504 - Electronic Maintenance								
Total Personnel Services	336,166	362,188	308,815	308,815	222,229	1,716	84,869	
Total Materials & Supplies	58,015	122,443	132,150	265,350	181,319	14,082	69,949	
Total Other Charges and Services	59,238	71,182	2,000	65,600	39,098	14,326	12,176	
Total Capital Outlay	4,465	-	-	-	-	-	-	
Total Electronic Maintenance Expenditures	457,884	555,813	442,965	639,765	442,647	30,125	166,994	
1005505 - Equipment Maintenance								
Total Personnel Services	801,509	850,394	853,715	853,715	650,536	-	203,179	
Total Materials & Supplies	2,924,679	2,866,092	3,184,692	3,188,813	2,059,264	405,440	724,110	
Total Other Charges and Services	29,896	27,415	31,953	33,053	19,065	5,392	8,596	
Total Equipment Maintenance Expenditures	3,756,084	3,743,901	4,070,360	4,075,581	2,728,864	410,832	935,885	
1006001 - Engineering								
Total Personnel Services	1,009,183	931,385	1,011,250	1,011,250	584,277	-	426,973	
Total Materials and Supplies	17,699	18,246	19,810	19,415	9,905	1,587	7,923	
Total Other Charges and Services	75,958	50,136	127,075	127,470	35,911	36,379	55,180	
Total Engineering Expenditures	1,102,839	999,767	1,158,135	1,158,135	630,093	37,966	490,076	
1006507 - Water Maintenance								
Total Other Charges and Services	437,000	300,000	576,894	576,894	-	-	576,894	
Total Water Maintenance	437,000	300,000	576,894	576,894	-	-	576,894	
1007001 - Police Headquarters								
Total Personnel Services	1,756,470	1,868,280	1,624,000	1,624,000	1,321,623	2,272	300,104	
Total Materials and Supplies	21,446	147,527	11,600	15,200	11,576	3,106	518	
Total Other Charges and Services	173,760	317,469	361,960	363,713	248,370	142,812	(27,470)	
Total Police Headquarters Expenditures	1,951,676	2,333,277	1,997,560	2,002,913	1,581,569	148,191	273,153	
1007002 - Police Uniform								
Total Personnel Services	11,347,735	10,820,621	11,370,048	11,370,048	8,262,570	-	3,107,478	
Total Materials and Supplies	86,922	127,706	149,175	170,453	53,977	71,409	45,066	
Total Other Charges and Services	61,581	16,884	20,932	34,372	17,007	7,241	10,124	
Total Capital Outlay	-	27,809	-	-	-	-	-	
Total Police Uniform Expenditures	11,496,239	10,993,019	11,540,155	11,574,873	8,333,555	78,650	3,162,668	
1007003 - Police CID								
Total Personnel Services	2,193,216	2,221,319	2,106,693	2,106,693	1,440,433	-	666,260	
Total Materials and Supplies	25,686	26,279	33,850	35,800	30,683	2,630	2,487	
Total Other Charges and Services	24,141	21,079	16,239	23,739	14,909	4,598	4,232	
Total Police CID Expenditures	2,243,043	2,268,677	2,156,782	2,166,232	1,486,024	7,228	672,980	
1007004 - Police Technical Service								
Total Personnel Services	1,484,300	1,536,331	2,031,025	2,031,025	1,318,773	-	712,252	
Total Materials and Supplies	158,231	170,575	249,385	229,016	69,556	52,630	106,830	
Total Other Charges and Services	83,867	103,533	80,398	80,467	17,355	10,361	52,751	
Total Capital Outlay	6,076	-	-	-	-	-	-	
Total Police Technical Service Expenditures	1,732,474	1,810,438	2,360,808	2,340,508	1,405,685	62,990	871,832	

Income Statement
Monthly General Fund Report (100)
For February 28, 2022

	2020	2021	2022				Available Budget	% Remaining
			Original Budget	Revised Budget	Y-T-D Actual	Encumbrance/ Requests		
1007005 - Police Training								
Total Personnel Services	339,867	349,856	351,115	351,115	294,086	-	57,029	
Total Materials and Supplies	64,255	54,735	195,500	196,938	12,019	100,913	84,006	
Total Other Charges and Services	18,829	15,413	41,545	40,105	14,850	10,903	14,352	
Total Police Training Expenditures	422,951	420,005	588,160	588,158	320,955	111,816	155,387	
1007006 - Animal Welfare								
Total Personnel Services	597,815	584,983	614,360	614,360	432,011	-	182,349	
Total Materials and Supplies	81,611	74,058	114,783	114,783	42,058	34,505	38,220	
Total Other Charges and Services	84,418	69,730	109,908	109,908	35,562	17,228	57,117	
Total Capital Outlay	36,729	20,295	-	-	-	-	-	
Total Animal Welfare Expenditures	800,574	749,065	839,051	839,051	509,631	51,733	277,686	
1007010 - Police Contract Services								
Total Other Charges and Services	163,220	-	-	-	-	-	-	
Total Police Contract Services	163,220	-	-	-	-	-	-	
1007501 - Fire Operations								
Total Personnel Services	11,681,873	12,398,489	12,056,500	12,056,500	8,914,963	-	3,141,537	
Total Materials and Supplies	250,070	308,356	425,861	425,261	196,610	107,722	120,929	
Total Other Charges and Services	147,931	113,709	131,377	130,777	77,824	25,267	27,686	
Total Capital Outlay	-	407,350	-	-	-	-	-	
Total Fire Operations Expenditures	12,079,874	13,227,905	12,613,738	12,612,538	9,189,397	132,988	3,290,153	
1007502 - Fire Prevention								
Total Personnel Services	513,488	567,820	611,525	611,525	481,406	-	130,119	
Total Materials and Supplies	9,548	17,573	27,875	27,875	13,256	1,449	13,170	
Total Other Charges and Services	13,641	11,068	31,662	31,662	8,338	3,963	19,361	
Total Fire Prevention Expenditures	536,678	596,461	671,062	671,062	503,001	5,412	162,650	
1007503 - Fire Training								
Total Personnel Services	258,565	543,429	243,455	243,455	145,089	-	98,366	
Total Materials & Supplies	4,677	19,151	40,000	40,000	5,174	2,244	32,582	
Total Other Charges and Services	15,337	16,723	80,594	81,794	41,510	30,429	9,854	
Total Fire Training Expenditures	278,579	579,303	364,049	365,249	191,774	32,673	140,802	
1008001 - Emergency Communications								
Total Other Charges and Services	566,500	200,000	1,238,660	1,238,660	1,238,660	-	-	
Total Emergency Communications	566,500	200,000	1,238,660	1,238,660	1,238,660	-	-	
Total Expenditures	82,258,537	87,314,322	62,634,141	64,891,091	62,457,476	4,099,212	(1,665,598) 103%	
Net Change in Fund Balances	758,221	10,200,544	6,347,123	4,090,173	(1,425,578)	(4,099,212)	9,614,963	
Beginning Fund Balance		14,353,394	24,553,938		24,553,938			
Ending Fund Balance		24,553,938	30,901,061		23,128,360			

Income Statement

Stormwater Management (110)

For February 28, 2022

	2,020		2,021		2022		Encumbrance/ Requests	Available Budget	% Remaining
	Actual	Actual	Original Budget	Revised Budget	Y-T-D Actual				
Revenue									
42000 - Stormwater Mitigation	328,407	337,636	330,000	330,000	218,710	-	111,290	34%	
48000 - Miscellaneous Revenue	-	1,250	1,700	1,700	1,050	-	650	38%	
Miscellaneous Revenues	328,407	338,886	331,700	331,700	219,760	-	111,940		
Total Revenues	328,407	338,886	331,700	331,700	219,760	-	111,940		
Expenditures									
1105501 - Stormwater Management									
50000 - Salaries and Wages	228,276	275,052	281,500	281,500	205,540	-	75,960	27%	
50010 - Sick Leave-Pay in Lieu	-	1,821	1,000	1,000	-	-	1,000	100%	
50025 - Overtime	-	-	-	-	135	-	(135)	0%	
50035 - Unemployment Contribution	219	497	500	500	-	-	500	100%	
50040 - FICA	15,286	18,179	16,500	16,500	11,743	-	4,757	29%	
50042 - Medicare	-	693	4,000	4,000	2,746	-	1,254	31%	
50045 - Workers' Compensation	724	971	1,000	1,000	8,462	-	(7,462)	-746%	
50050 - Group Life & Hospital	20,450	24,180	25,000	25,000	14,237	-	10,763	43%	
50055 - City Pension Plan	23,475	28,250	29,000	29,000	18,347	-	10,653	37%	
50060 - Longevity	6,371	5,636	6,400	6,400	4,410	-	1,990	31%	
Total Personnel Services	294,800	355,278	364,900	364,900	265,620	-	99,280		
51000 - General Office Supplies	1,222	1,488	8,000	7,450	1,270	438	5,742	77%	
51001 - Computer Supplies	-	-	-	550	-	533	17	3%	
51010 - Petroleum Products	1,262	1,182	2,200	2,200	1,061	-	1,139	52%	
51020 - Repair and Maintenance	-	-	500	500	-	-	500	100%	
51025 - Contractual Maintenance	1,215	957	2,065	2,065	395	-	1,670	81%	
51030 - Maint Material-Motive Equip	-	610	500	500	103	-	397	79%	
51035 - Uniform and Clothing	183	640	1,028	1,028	482	289	257	25%	
Total Materials & Supplies	3,881	4,877	14,293	14,293	3,312	1,261	9,721		
52000 - Rental, Publ, Printing	3,278	1,160	5,250	5,250	1,667	3,101	483	9%	
52025 - Prof & Technical Service	2,777	-	19,500	19,500	-	3,500	16,000	82%	
52040 - Land Lines	4,371	3,863	-	-	-	-	-	0%	
52042 - Cell Phone	-	-	1,150	2,543	678	-	1,865	73%	
52043 - Internet	-	-	1,393	-	928	-	(928)	0%	
52044 - Postage	-	-	1,500	1,500	665	-	835	56%	
52055 - Dues and Memberships	2,729	2,073	3,200	3,200	1,966	262	972	30%	
52060 - Training and Travel	5,376	982	8,980	8,980	2,320	344	6,316	70%	
Total Other Charges & Service	18,531	8,078	40,973	40,973	8,224	7,207	25,542		
53015 - Machinery and Equipment	29,888	-	-	-	-	-	-	0%	
Total Capital Outlay	29,888	-	-	-	-	-	-		
Total Expenditures	347,101	368,232	420,166	420,166	277,155	8,468	134,543		
Net Change in Fund Balances	(18,694)	(29,346)	(88,466)	(88,466)	(57,396)	(8,468)	(22,603)		
Beginning Fund Balance		324,419	295,073		295,073				
Ending Fund Balance		295,073	206,607		237,677				

Income Statement
Emergency Reserve Fund (120)
For February 28, 2022

	2020	2021	2022					
	Actual	Actual	Original Budget	Revised Budget	Y-T-D Actual	Encumbrance/ Requests	Available Budget	% Remaining
Revenue								
48005 - Earned Interest	-	-	30,000	30,000	11,766	-	18,234	61%
Loan/Interest Revenues	-	-	30,000	30,000	11,766	-	18,234	
49000 - TFR to/from Other Funds	-	-	400,000	400,000	-	-	400,000	100%
Transfers To/From	-	-	400,000	400,000	-	-	400,000	
Total Revenues	-	-	430,000	430,000	11,766	-	418,234	
Expenditures								
Mayor and Council								
Total Other Charges & Service	-	-	-	-	-	-	-	
Total Capital Outlay	-	-	-	-	-	-	-	
Total Mayor and Council	-	-	-	-	-	-	-	
Financial Services								
Total Other Charges & Service	-	-	-	-	-	-	-	
Total Financial Services	-	-	-	-	-	-	-	
City-at-Large								
Total Materials and Supplies	-	-	-	-	-	-	-	
Total Other Charges & Service	-	-	-	-	-	-	-	
Total Debt Service	-	-	-	-	-	-	-	
Total City-at-Large	-	-	-	-	-	-	-	
Sewer System Construction Div								
Debt Service	-	-	-	-	-	-	-	
Total Sewer System Construction Div	-	-	-	-	-	-	-	
Police Uniform								
Total Materials and Supplies	-	-	-	-	-	-	-	
Total Financial Services	-	-	-	-	-	-	-	
Total Expenditures	-	-	-	-	-	-	-	
Net Change in Fund Balances	-	-	-	-	-	-	-	
Beginning Fund Balance		2,891,967	2,891,967		2,891,967			
Ending Fund Balance		2,891,967	3,321,967		2,903,733			

Income Statement
Special Revenue Accounts (200)
For February 28, 2022

	2020	2021	2022					
	Actual	Actual	Original Budget	Revised Budget	Y-T-D Actual	Encumbrance/ Requests	Available Budget	% Remaining
Revenue								
40070 - City Sales Tax-Med Marijuana	151,034	590,602	-	-	-	-	-	0%
Total Taxes	151,034	590,602	-	-	-	-	-	
43005 - Parking Fines	16	-	-	-	-	-	-	0%
43030 - LETA Court Fees	28,465	24,613	-	-	-	-	-	0%
43045 - Training Fund Revenue - Police	48,420	42,870	46,545	46,545	28,407	-	18,138	39%
43050 - Training Fund Revenue - Fire	48,420	43,147	46,545	46,545	28,343	-	18,202	39%
43055 - Drug & Alcohol Fees	6,300	6,254	-	-	2,360	-	(2,360)	0%
48000 - Miscellaneous Revenue	71	33	-	-	111	-	(111)	
48565 - Fire Prevention Education	-	1,000	-	-	-	-	-	0%
Total Miscellaneous	131,692	117,916	93,090	93,090	59,221	-	33,869	
49100 - TFR to/from General Fund	29,760	24,315	-	-	-	-	-	0%
Total Transfers to/from	29,760	24,315	-	-	-	-	-	
Total Revenues	312,486	732,833	93,090	93,090	59,221	-	33,869	
Expenditures								
4001 - Municipal Court								
Total Other Charges & Service	183,508	647,624	440,000	440,000	19,258	-	420,742	
Total Capital Outlay	7,500	7,500	-	-	-	-	-	
Total Municipal Court	191,008	655,124	440,000	440,000	19,258	-	420,742	
4501 - Planning								
Total Other Charges and Services	-	-	29,176	29,176	-	-	29,176	
Total Capital Outlay	-	-	-	-	-	-	-	
Total Planning	-	-	29,176	29,176	-	-	29,176	
5003 - Park Maintenance								
Total Capital Outlay	-	-	19,085	19,085	-	-	19,085	
Total Park Maintenance	-	-	19,085	19,085	-	-	19,085	
5007 - Cemetery								
Total Other Charges and Services	-	-	5,500	5,500	-	-	5,500	
Total Cemetery	-	-	5,500	5,500	-	-	5,500	
7001 - Police Headquarters								
Total Other Charges and Services	38,328	20,162	14,877	14,877	2,686	2,719	9,472	
Total Police Headquarters	38,328	20,162	14,877	14,877	2,686	2,719	9,472	
7002 - Police Uniform								
Total Materials and Supplies	-	-	-	-	-	-	-	
Total Other Charges and Services	-	-	22,634	22,634	215	4,588	17,831	
Total Capital Outlay	-	-	-	-	-	-	-	
Total Police Uniform	-	-	22,634	22,634	215	4,588	17,831	
7003 - Police CID								
Total Other Charges and Services	-	-	17,600	17,600	413	4,870	12,317	
Total Police CID	-	-	17,600	17,600	413	4,870	12,317	
7004 - Police Technical Services								
Total Other Charges and Services	-	-	-	-	-	-	-	
Total Police Technical Services	-	-	-	-	-	-	-	
7005 - Police Training								
Total Materials and Supplies	-	-	-	-	-	-	-	
Total Other Charges and Services	-	-	21,930	21,930	15,727	-	6,203	
Total Capital Outlay	-	-	-	-	-	-	-	
Total Police Training	-	-	21,930	21,930	15,727	-	6,203	
7501 - Fire Operations								
Total Materials and Supplies	1,750	2,993	8,208	8,208	-	-	8,208	
Total Other Charges and Services	17,813	20,666	40,250	40,250	4,227	-	36,023	
Total Capital Outlay	-	-	-	-	-	-	-	
Total Fire Operations	19,563	23,659	48,458	48,458	4,227	-	44,231	
7502 - Fire Prevention								
Total Other Charges and Services	5,075	1,920	6,900	6,900	1,900	-	5,000	
Total Fire Prevention	5,075	1,920	6,900	6,900	1,900	-	5,000	
7503 - Fire Training								
Total Materials and Supplies	979	-	18,500	37,000	18,091	-	18,909	
Total Other Charges and Services	33,702	42,821	-	-	1,056	-	(1,056)	
Total Capital Outlay	15,000	-	-	-	-	-	-	
Total Fire Training	49,681	42,821	18,500	37,000	19,147	-	17,853	
Total Expenditures	303,655	743,685	644,659	663,159	63,572	12,177	587,411	
Net Change in Fund Balances	312,486	732,833	93,090	93,090	59,221	-	33,869	
Beginning Fund Balance		4,446,885	4,506,106		4,506,106			
Ending Fund Balance		4,506,106	4,565,327		4,539,975			

Income Statement

Monthly Enterprise Funds Report

For February 28, 2022

	2020	2021	2022					
	Actual	Actual	Original Budget	Revised Budget	Y-T-D Actual	Encumbrance/ Requests	Available Budget	% Remaining
Revenues								
Charges for Services	47,672,709	50,533,192	45,313,500	45,313,500	32,995,179	-	12,318,321	27%
Intergovernmental	2,152,693	-	-	-	-	-	-	0%
Loan/Interest Revenues	1,017,738	956,491	35,085	35,085	535,596	-	(500,511)	-1427%
Miscellaneous	236,948	234,445	-	-	173,099	-	(173,099)	0%
Transfers In/(Out)	52,314,760	48,714,866	8,040,672	8,040,672	34,866,874	-	(26,826,202)	-334%
Total Revenues	103,394,848	100,438,994	53,389,257	53,389,257	68,570,748	-	(15,181,491)	
Expenditures								
Personnel Services	9,543,941	8,485,714	10,311,680	11,119,480	7,414,764	117,669	3,587,047	32%
Materials & Supplies	7,065,969	7,478,342	8,823,919	9,046,572	4,428,825	2,227,264	2,390,483	26%
Other Charges & Services	75,619,720	77,399,574	58,186,515	58,250,159	53,793,512	967,523	3,489,123	6%
Capital Outlay	506,388	1,008,706	212,000	1,876,458	1,284,015	588,685	3,758	0%
Debt Service	480,802	882,709	807,000	807,000	566,747	-	240,253	30%
Total Operating Expenditures	93,216,820	95,255,045	78,341,114	81,099,669	67,487,864	3,901,141	9,710,664	
Other - Non Operating Expenditures	9,181,813	9,147,231	-	-	-	-	-	
Total Expenditures	102,398,634	104,402,276	78,341,114	81,099,669	67,487,864	3,901,141	9,710,664	
Net Change in Fund Balances	996,214	(3,963,282)	(24,951,857)	(27,710,412)	1,082,884	(3,901,141)	(24,892,155)	
Beginning Fund Balance		176,980,873	173,017,591		173,017,591			
Ending Fund Balance		173,017,591	148,065,734		174,100,475			

Note: The Enterprise Fund Report is comprised of the Enterprise Fund, Lawton Water Authority Fund, Sewer Rehabilitation Fund, Landfill Financial Assurance Fund, and the Debt Service Fund. This report has not been reviewed by the auditors for the City of Lawton and is subject to revision.

Income Statement
Enterprise Fund (700)
For February 28, 2022

	2020		2021		Y-T-D Actual	Encumbrance/ Requests	Available Budget	% Remaining
	Actual	Actual	Original Budget	Revised Budget				
Revenue								
41000 - State Landfill Fees	198,704	205,015	195,000	195,000	121,135	-	73,865	38%
41005 - Pumping Fees	173,127	115,665	200,000	200,000	151,486	-	48,514	24%
41025 - Deposit-Water Meters	589,129	629,862	-	-	489,507	-	(489,507)	0%
41095 - Landfill Fees	-	-	-	-	(201)	-	201	0%
42010 - Waurika Surcharge	3,506,897	3,581,477	3,530,000	3,530,000	2,324,391	-	1,205,609	34%
Total Charges for Services	4,467,857	4,532,018	3,925,000	3,925,000	3,086,318	-	838,682	
48000 - Miscellaneous Revenue	7,180	1,154	-	-	-	-	-	0%
48005 - Earned Interest	29,416	24,228	23,085	23,085	29,330	-	(6,245)	-27%
49100 - TFR to/from General Fund	437,000	300,000	576,894	576,894	-	-	576,894	100%
49705 - TFR to/from LWA	37,214,490	40,687,500	118,000	118,000	27,099,155	-	(26,981,155)	-22865%
Total Transfers	37,651,490	40,987,500	694,894	694,894	27,099,155	-	(26,404,261)	
Total Revenues	42,155,943	45,544,900	4,642,979	4,642,979	30,214,803	-	(25,571,824)	
Expenditures								
7000000 - Enterprise								
56030 - Depreciation Expense	8,727,650	8,695,667	-	-	-	-	-	0%
56040 - Bad Debt Expense	-	-	-	-	-	-	-	0%
Total General Expenses	8,727,650	8,695,667	-	-	-	-	-	0%
7002501 - Finance Services								
52045 - Electricity and Natural Gas	168,040	98,752	200,000	200,000	112,258	9,257	78,484	39%
52090 - Other Expenses	-	-	-	-	-	-	-	0%
Total Finance Services	168,040	98,752	200,000	200,000	112,258	9,257	78,484	
7002502 - Utility Services								
Total Personnel Services	973,522	945,025	992,225	992,225	707,239	-	284,986	
Total Materials & Supplies	163,065	150,489	395,255	393,055	178,397	136,543	78,115	
Total Other Services & Charges	642,500	674,293	174,445	176,645	491,984	37,807	(353,146)	
Total Capital Outlay	110,000	234,980	-	23,198	-	23,198	-	
Total Utility Services	1,889,087	2,004,786	1,561,925	1,585,123	1,377,620	197,548	9,955	
7002503 - City-At-Large								
52095 - Okla State Dept of Health	261,839	168,457	220,000	220,000	181,676	-	38,324	17%
Total City at Large	261,839	168,457	220,000	220,000	181,676	-	38,324	
7002510 - Waurika Payments								
52025 - Prof & Technical Service	1,720,073	1,844,674	3,618,617	3,618,617	2,237,367	-	1,381,250	38%
52045 - Electricity and Natural Gas	-	-	-	-	21,561	-	(21,561)	0%
52100 - M&O Expense to Other Funds	1,559,818	1,608,729	-	-	-	-	-	0%
Total Waurika Payments	3,279,891	3,453,403	3,618,617	3,618,617	2,258,928	-	1,359,689	
7002512 - Finance Operations								
52100 - M&O Expense to Other Funds	21,649,699	19,847,816	-	-	13,100,000	-	(13,100,000)	0%
Total Finance Operations	21,649,699	19,847,816	-	-	13,100,000	-	(13,100,000)	
7003001- Information Systems Operations								
52025 - Professional Services	-	-	-	-	-	-	-	0%
52090 - Other Expenses	-	-	-	-	-	-	-	0%
52100 - M&O Expense to Other Funds	-	-	1,506,609	1,506,609	-	-	1,506,609	100%
Total Information Services	-	-	1,506,609	1,506,609	-	-	1,506,609	
7003002 - Geographic Info Systems								
Total Materials and Supplies	-	-	-	-	-	-	-	
Total Other Charges and Services	-	-	175,886	175,886	-	-	175,886	
Total Geographic Info Systems	-	-	175,886	175,886	-	-	175,886	
7005507 - Solid Waste Refuse Collection								
Total Personnel Services	579,880	571,395	2,675,005	2,666,755	1,820,867	18,208	827,680	
Total Materials & Supplies	137,225	416,334	526,394	533,444	169,879	74,675	288,891	
Total Other Charges and Services	9,668	9,227	128,729	129,929	102,444	35,463	(7,978)	
Total Capital Outlay	-	-	-	1,163,950	832,450	331,500	-	
Total Solid Waste Refuse Collections	726,774	996,955	3,330,128	4,494,078	2,925,640	459,846	1,108,593	
7005508 - Solid Waste Refuse Disposal								
Total Personnel Services	669,584	575,228	-	-	-	-	-	
Total Materials & Supplies	52,847	39,664	-	-	-	-	-	
Total Other Charges & Services	94,842	66,621	-	-	-	-	-	
Total Capital Outlay	50,297	48,341	-	-	-	-	-	
Total Solid Waste Refuse Disposal	867,569	729,853	-	-	-	-	-	
7006505 - Water Distribution								
Total Personnel Services	1,193,052	1,044,556	502,450	1,318,500	830,855	206	487,439	
Total Materials & Supplies	643,238	612,046	693,640	693,640	499,260	100,177	94,203	
Total Other Charges & Services	207,744	155,270	216,351	216,351	132,411	33,953	49,987	
Total Capital Outlay	19,500	-	-	27,613	24,811	-	2,802	

Income Statement
Enterprise Fund (700)
For February 28, 2022

	2020		2021		Y-T-D Actual	Encumbrance/ Requests	Available Budget	% Remaining
	Actual	Actual	Original Budget	Revised Budget				
Total Water Distribution	2,063,534	1,811,871	1,412,441	2,256,104	1,487,337	134,336	634,431	
7006506 - Wastewater Collection								
Total Personnel Services	684,692	564,570	568,875	568,875	410,552	3,000	155,323	
Total Materials & Supplies	77,079	70,299	90,587	90,587	62,091	17,343	11,153	
Total Other Charges & Services	26,299	17,681	29,650	29,650	12,577	10,892	6,181	
Total Capital Outlay	-	-	-	70,047	70,047	-	-	
Total Wastewater Collection	788,070	652,550	689,112	759,159	555,268	31,235	172,657	
7006507 - Wastewater Maintenance								
Total Personnel Services	538,448	502,103	490,050	490,050	256,346	-	233,704	
Total Materials & Supplies	72,354	67,113	81,469	81,469	27,543	36,850	17,076	
Total Other Charges & Services	2,238	8,834	5,375	5,375	-	372	5,003	
Total Capital Outlay	21,564	-	-	-	-	-	-	
Total Wastewater Maintenance	634,605	578,050	576,894	576,894	283,889	37,222	255,783	
7006508 - Wastewater Treatment Plant								
Total Personnel Services	1,380,054	1,145,448	1,395,210	1,395,210	967,695	33,808	393,708	
Total Materials & Supplies	656,999	648,081	1,044,000	958,065	703,486	128,481	126,098	
Total Other Charges & Services	473,279	361,320	448,969	538,969	328,555	104,514	105,900	
Total Capital Outlay	34,588	25,618	-	-	-	-	-	
Total Wastewater Treatment Plant	2,544,921	2,180,466	2,888,179	2,892,244	1,999,735	266,803	625,706	
7006509 - Med Park Water Treatment								
Total Personnel Services	780,417	746,825	786,790	786,790	612,642	-	174,148	
Total Materials & Supplies	1,588,084	1,437,728	1,728,122	1,725,922	1,181,116	284,602	260,205	
Total Other Charges & Services	480,423	464,421	528,149	530,349	323,283	156,645	50,421	
Total Capital Outlay	-	95,357	-	171,675	172,305	-	(630)	
Total Med Park Water Treatment	2,848,924	2,744,331	3,043,061	3,214,736	2,289,346	441,247	484,143	
7006510 - SE Water Treatment Plant								
Total Personnel Services	713,632	717,268	753,175	753,175	548,867	-	204,308	
Total Materials & Supplies	568,860	565,625	700,000	700,000	471,196	200,001	28,803	
Total Other Charges & Services	252,488	214,560	271,277	271,277	152,580	67,870	50,827	
Total Capital Outlay	34,212	33,028	-	-	-	-	-	
Total SE Water Treatment Plant	1,569,193	1,530,480	1,724,452	1,724,452	1,172,643	267,871	283,938	
Total Enterprise Fund	48,019,795	45,493,437	20,947,304	23,223,902	27,744,341	1,845,364	(6,365,802)	
Net Change in Fund Balances	(5,863,853)	51,463	(16,304,325)	(18,580,923)	2,470,463	(1,845,364)	(19,206,022)	
Beginning Fund Balance		172,628,287	172,679,750		172,679,750			
Ending Fund Balance		172,679,750	156,375,425		175,150,213			

Income Statement

Lawton Water Authority

For February 28, 2022

	2020		2021		2022			
	Actual	Actual	Original Budget	Revised Budget	Y-T-D Actual	Encumbrance/ Requests	Available Budget	% Remaining
Revenue								
41010 - Capital Outlay Fee	2,870,328	2,929,842	-	-	2,049,407	-	(2,049,407)	0%
41030 - Sewer Maint Revenue	118,000	117,980	-	-	83,995	-	(83,995)	0%
41040 - Overpmt/Deferred Revenue	170,296	111,904	-	-	192,817	-	(192,817)	0%
41045 - Water Revenues	17,906,711	19,147,846	18,777,500	18,777,500	12,322,024	-	6,455,476	34%
41050 - Water Taps	34,780	37,603	36,000	36,000	29,901	-	6,099	17%
41055 - Other Water Revenue	391,199	491,120	450,000	450,000	264,557	-	185,443	41%
41060 - Outside Water Sales Contract	1,000	-	-	-	-	-	-	0%
41065 - Standby Fee	600	-	-	-	600	-	(600)	0%
41070 - Alternate Water Source Fee	(108)	102	-	-	22	-	(22)	0%
41075 - Sewer Service Charge	8,883,073	9,470,428	9,338,000	9,338,000	6,274,533	-	3,063,467	33%
41080 - Sewer Rehab Fee	968,189	998,249	-	-	652,302	-	(652,302)	0%
41085 - Wastewater Effluent	97,656	97,656	99,500	99,500	65,104	-	34,396	35%
41090 - Garbage Disposal Fees	8,698,738	9,120,584	9,135,000	9,135,000	6,144,457	-	2,990,543	33%
41095 - Landfill Fees	3,064,363	3,477,831	3,552,500	3,552,500	1,829,100	-	1,723,400	49%
41100 - Fuel Surcharge	2	1	-	-	0	-	(0)	0%
41105 - Water Seeding Surcharge	25	27	-	-	42	-	(42)	0%
Charges for Services	43,204,852	46,001,174	41,388,500	41,388,500	29,908,861	-	11,479,639	
45025 - Leases & Rentals	200,841	195,567	-	-	157,466	-	(157,466)	0%
48000 - Miscellaneous Revenue	28,842	37,724	-	-	15,653	-	(15,653)	0%
Miscellaneous Revenues	229,683	233,291	-	-	173,119	-	(173,119)	
48005 - Earned Interest	1,266	83	-	-	72	-	(72)	0%
48010 - Earned Interest-Restricted	54,277	461	-	-	153	-	(153)	0%
48140 - Debt Service	900,915	922,866	-	-	503,342	-	(503,342)	0%
Loan/Interest Revenues	956,458	923,411	-	-	503,567	-	(503,567)	
49000 - TFR to/from Other Funds	270	31,019	-	-	-	-	-	0%
49415 - TFR to/from 2012 CIP	-	-	-	-	213,294	-	(213,294)	0%
49425 - TFR to/from 2016 CIP	2,549,292	2,586,840	-	-	-	-	-	0%
49700 - TFR to/from Enterprise	1,559,818	1,608,729	-	-	1,504,082	-	(1,504,082)	0%
Transfers To/From	4,109,380	4,226,588	-	-	1,717,376	-	(1,717,376)	
Total Revenues	48,500,374	51,384,464	41,388,500	41,388,500	32,302,923	-	9,085,577	
Expenditures								
7052501 - Lawton Water Authority								
52025 - Prof & Technical Service	132,501	95,418	145,000	145,000	1,750	-	143,250	99%
52085 - Other Refunds	67,323	105,154	-	-	1,580	-	(1,580)	0%
52090 - Other Expenses	37	-	-	-	-	-	-	0%
52100 - M&O Expense to Other Funds	46,360,629	50,444,267	48,500,000	48,500,000	35,199,789	-	13,300,211	27%
Total Other Charges & Service	46,560,491	50,644,839	48,645,000	48,645,000	35,203,119	-	13,441,881	
55000 - Interest	442,126	503,449	615,000	615,000	493,237	-	121,763	20%
55005 - Admin Fees	40,055	51,638	42,000	42,000	71,510	-	(29,510)	-70%
55010 - Bond Issue Expense	(1,379)	327,621	-	-	2,000	-	(2,000)	0%
Total Debt Service	480,802	882,709	657,000	657,000	566,747	-	90,253	
Total Expenditures	47,041,293	51,527,548	49,302,000	49,302,000	35,769,866	-	13,532,134	
Net Change in Fund Balances	(480,802)	(882,709)	(657,000)	(657,000)	(566,747)	-	(90,253)	
Beginning Fund Balance		(4,886,519)	(5,769,228)		(5,769,228)			
Ending Fund Balance		(5,769,228)	(6,426,228)		(6,335,975)			

Income Statement

Sewer Rehabilitation

For February 28, 2022

	2,020		2,021		2022				% Remaining
	Acutal	Actual	Original Budget	Revised Budget	Y-T-D Actual	Encumbrance/ Requests	Available Budget		
Revenue									
47090 - FEMA Revenue	2,152,693	-	-	-	-	-	-	0%	
48000 - Miscellaneous Revenue	84	-	-	-	(20)	-	20	0%	
48005 - Earned Interest	23,493	1,977	2,000	2,000	1,882	-	118	6%	
Transfers									
49425 - TFR to/from 2016 CIP	5,710,632	-	6,385,278	6,385,278	-	-	6,385,278	100%	
49705 - TFR to/from LWA	3,888,641	2,504,292	-	-	5,397,748	-	(5,397,748)	0%	
Transfers To/From	9,599,273	2,504,292	6,385,278	6,385,278	5,397,748	-	987,530		
Total Revenues	11,775,543	2,506,269	6,387,278	6,387,278	5,399,609	-	987,669		
Expenditures									
7100000 - Depreciation									
56030 - Depreciation Expense	454,163	451,564	-	-	-	-	-	0%	
Total Depreciation Expense	454,163	451,564	-	-	-	-	-		
7106501 - Sewer System Construction									
Total Personnel Services	1,624,654	1,345,875	1,726,500	1,726,500	974,432	62,448	689,620		
Total Materials & Supplies	2,854,642	3,086,824	3,429,105	3,681,959	1,111,815	1,191,887	1,378,257		
Total Other Charges & Services	446,998	163,334	318,663	286,707	31,032	38,797	216,878		
Total Capital Outlay	205,206	571,382	212,000	410,961	175,388	233,987	1,586		
Total - Sewer System Construction	5,131,499	5,167,416	5,686,268	6,106,127	2,292,667	1,527,119	2,286,340		
7106502 - Sewer System Tech Division									
Total Personnel Services	384,396	327,423	421,400	421,400	285,269	-	136,131		
Total Materials & Supplies	72,174	49,219	79,815	79,815	24,043	3,621	52,150		
Total Other Charges & Services	161,446	96,212	197,795	197,795	31,281	46,946	119,568		
Total Capital Outlay	31,020	-	-	9,014	9,014	-	0		
Total - Sewer System Tech Division	649,035	472,854	699,010	708,024	349,607	50,568	307,850		
7106503 - Sewer Rehabilitation									
Total Materials & Supplies	179,401	334,921	55,532	108,616	-	53,084	55,532		
7106508 - Sewer Rehabilitation									
Total Personnel Services	21,611	-	-	-	-	-	-		
71126010 - Wastewater									
Total Personnels Services	-	(1,194)	-	-	-	-	-		
Total Sewer Rehabilitation	6,435,710	6,425,561	6,440,810	6,922,766	2,642,274	1,630,770	2,649,722		
Net Change in Fund Balances	5,339,832	(3,919,292)	(53,532)	(535,488)	2,757,335	(1,630,770)	(1,662,053)		
Beginning Fund Balance		6,679,393	2,760,101		2,760,101				
Ending Fund Balance		2,760,101	2,706,569		5,517,437				

Income Statement

Landfill Assurance

For February 28, 2022

	2020	2021	2022					
			Original Budget	Revised Budget	Y-T-D Actual	Encumbrance/ Requests	Available Budget	% Remaining
Revenue								
48005 - Earned Interest	6,875	6,864	9,100	9,100	817	-	8,283	91%
48010 - Earned Interest-Restricted	1,496	11	900	900	-	-	900	100%
Total Revenues	8,371	6,875	10,000	10,000	817	-	9,183	
Expenditures								
52090 - Other Expenses	650	650	1,000	1,000	650	-	350	35%
Total Expenditures	650	650	1,000	1,000	650	-	350	
Net Change in Fund Balances	7,721	6,225	9,000	9,000	167	-	8,833	
Beginning Fund Balance		791,297	797,522		797,522			
Ending Fund Balance		797,522	806,522		797,689			

Income Statement

Debt Service

For February 28, 2022

	2020	2021	2022					
			Original Budget	Revised Budget	Y-T-D Actual	Encumbrance/ Requests	Available Budget	% Remaining
Revenue								
49705 - TFR to/from LWA	954,617	996,486	960,500	960,500	652,595	-	307,905	32%
Expense								
7202501 - Financial Services								
52100 - M&O Expense to Other Funds	901,185	953,886	1,500,000	1,500,000	1,330,733	425,006	(255,739)	-17%
Total - Other Charges & Services	901,185	953,886	1,500,000	1,500,000	1,330,733	425,006	(255,739)	
55025 - Interest Payments			150,000	150,000	-	-	150,000	100%
Total Debit Service	-	-	150,000	150,000	-	-	150,000	
Net Change in Fund Balances	-	-	(150,000)	(150,000)	-	-	(150,000)	
Beginning Fund Balance		1,768,415	1,768,415		1,768,415			
Ending Fund Balance		1,768,415	1,618,415		1,768,415			