

**SEPTEMBER 2017**

# **CITY OF LAWRENCE UTILITIES**

*MONTHLY FINANCIAL UPDATE*



MAYOR STEVE COLLIER  
CITY CONTROLLER JASON C. FENWICK

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# SUMMARY



# City of Lawrence - Municipal Water Works Utility

## Summary - All Funds

### *Net Cash Position Summary*

*As of September 30, 2017*

	9/30/2017	9/30/2016	9/30/2015	9/30/2014	9/30/2013
<b>Operating Fund</b>					
601 - Water Operating Fund <sup>1</sup>	\$ 1,134,401	\$ 615,393	\$ (301,727)	\$ 8,681	\$ 795,186
<b>Restricted Funds</b>					
602 - Bond and Interest Sinking	\$ 628,701	\$ 613,271	\$ -	\$ (1,000)	\$ (1,000)
603 - 2017 Water SRF Bond and Interest	60,400	-	-	-	-
605 - Water Utility Bond Proceeds	-	-	-	-	-
610 - Water '09 Bond Proceeds	-	-	-	(33,430)	(33,430)
617 - Capital Improvement Fund	-	(377,734)	(377,734)	(40,148)	153,397
619 - Water 2017 SRF Loan Fund	-	-	-	-	-
<b>Total Restricted Funds</b>	<b>\$ 689,101</b>	<b>\$ 235,537</b>	<b>\$ (377,734)</b>	<b>\$ (74,578)</b>	<b>\$ 118,967</b>
<b>Restricted Debt Service Reserve Funds</b>					
604 - Water Bond Debt Service Reserve	\$ 1,269,187	\$ 664,155	\$ 663,744	\$ 663,508	\$ 663,603
614 - Water Bond Debt Service Reserve '09	-	395,589	395,232	395,232	395,291
<b>Total Debt Service Reserve Funds</b>	<b>\$ 1,269,187</b>	<b>\$ 1,059,744</b>	<b>\$ 1,058,976</b>	<b>\$ 1,058,739</b>	<b>\$ 1,058,894</b>
<b>Total Water Utility Cash Position</b>	<b>\$ 3,092,690</b>	<b>\$ 1,910,675</b>	<b>\$ 379,515</b>	<b>\$ 992,843</b>	<b>\$ 1,973,048</b>

(1) - Water Operating Fund includes proceeds from a temporary loan received from the Sewer Operating fund in 2016 in the amount of \$1,500,000

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**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 September 30, 2017

	<u>MONTH-TO-DATE</u>			<u>YEAR-TO-DATE</u>		
	2017	2016	Change	2017	2016	Change
<b>Operating Receipts</b>						
Residential Metered Sales	\$ 449,765	\$ 341,512	\$ 108,253	\$ 3,384,837	\$ 2,970,228	\$ 414,610
Commercial Metered Sales	201,319	166,451	34,868	1,390,204	1,285,252	104,952
Private Fire Protection	26,044	21,602	4,442	229,381	203,135	26,246
Hydrant Fees	12,683	11,028	1,654	126,885	109,823	17,061
Penalties	16,851	17,689	(838)	140,251	106,363	33,888
New Meters	6,955	2,692	4,263	39,592	46,916	(7,325)
Miscellaneous	1,639	3,092	(1,453)	20,048	20,300	(252)
<b>Total Operating Receipts</b>	<b>\$ 715,255</b>	<b>\$ 564,066</b>	<b>\$ 151,189</b>	<b>\$ 5,331,197</b>	<b>\$ 4,742,018</b>	<b>\$ 589,179</b>
<b>Operating Disbursements</b>						
Salaries and Benefits	\$ 122,237	\$ 126,702	\$ (4,465)	\$ 1,172,265	\$ 1,243,059	\$ (70,794)
Professional and Contractual Services	8,740	66,918	(58,178)	278,503	437,960	(159,457)
Materials and Supplies	39,682	20,616	19,065	264,453	267,516	(3,063)
Transportation Expense	6,520	6,957	(437)	45,553	60,391	(14,839)
Insurance Expense	13,889	13,288	601	85,955	68,393	17,561
Chemicals	14,707	7,528	7,179	51,489	71,538	(20,049)
Rental of Equipment	660	312	348	5,401	2,810	2,591
Purchased Power	27,337	25,633	1,705	227,725	240,781	(13,056)
Miscellaneous Expense	60,671	30,351	30,320	509,214	292,684	216,530
Contractual Payment to City	-	113,109	(113,109)	578,653	1,017,980	(439,327)
<b>Total Operating Disbursements</b>	<b>\$ 294,443</b>	<b>\$ 411,414</b>	<b>\$ (116,970)</b>	<b>\$ 3,219,210</b>	<b>\$ 3,703,111</b>	<b>\$ (483,901)</b>
<b>Net Operating Receipts/(Disbursements)</b>	<b>\$ 420,812</b>	<b>\$ 152,652</b>	<b>\$ 268,160</b>	<b>\$ 2,111,987</b>	<b>\$ 1,038,907</b>	<b>\$ 1,073,080</b>
<b>Net Operating Margin</b>	<b>58.8%</b>	<b>27.1%</b>		<b>39.6%</b>	<b>21.9%</b>	

## City of Lawrence - Municipal Water Works Utility

### 601 - Water Utility Operating Fund

#### Statement of Non-Operating Receipts/Disbursements and Net Cash Position

As of September 30, 2017

	<u>MONTH-TO-DATE</u>			<u>YEAR-TO-DATE</u>		
	2017	2016	Change	2017	2016	Change
<b>Net Operating Receipts/(Disbursements)</b>	\$ 420,812	\$ 152,652	\$ 268,160	\$ 2,111,987	\$ 1,038,907	\$ 1,073,080
<b>Non-Operating Receipts</b>						
EDU Fees	\$ 16,500	\$ 7,500	\$ 9,000	\$ 120,600	\$ 118,350	\$ 2,250
Other Receipts	13,531	14,959	(1,428)	104,258	1,776,170	(1,671,912)
<b>Total Non-Operating Receipts</b>	<b>\$ 30,031</b>	<b>\$ 22,459</b>	<b>\$ 7,572</b>	<b>\$ 224,858</b>	<b>\$ 1,894,520</b>	<b>\$ (1,669,662)</b>
<b>Non-Operating Disbursements</b>						
Transfers to Water Bond and Interest Fund	\$ 118,000	\$ 102,757	\$ 15,243	\$ 986,384	\$ 924,813	\$ 61,571
Transfers to Water Debt Service Reserve Fund	8,678	-	8,678	209,276	-	209,276
Principal Payment	-	-	-	-	-	-
Interest Expense	35	68	(33)	40,254	43,959	(3,705)
Capital Leases	1,274	1,241	33	90,010	85,479	4,532
Other	8,752	940	7,812	(16,522)	168,386	(184,908)
Other Transfers-Out	-	-	-	-	-	-
Transfers to Water Capital Improvement Fund	-	-	-	-	-	-
<b>Total Non-Operating Disbursements</b>	<b>\$ 136,739</b>	<b>\$ 105,006</b>	<b>\$ 31,733</b>	<b>\$ 1,309,403</b>	<b>\$ 1,222,636</b>	<b>\$ 86,766</b>
<b>Change in Cash Position - Net Receipts</b>	<b>\$ 314,104</b>	<b>\$ 70,105</b>	<b>\$ 243,999</b>	<b>\$ 1,027,442</b>	<b>\$ 1,710,790</b>	<b>\$ (683,348)</b>
<b>Beginning Cash Position</b>	<b>820,298</b>	<b>545,288</b>	<b>275,010</b>	<b>106,959</b>	<b>(1,095,397)</b>	<b>1,202,356</b>
<b>Ending Cash Position</b>	<b>\$ 1,134,401</b>	<b>\$ 615,393</b>	<b>\$ 519,009</b>	<b>\$ 1,134,401</b>	<b>\$ 615,393</b>	<b>\$ 519,009</b>

**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: September 30**

	<u>MONTH-TO-DATE</u>				
	2017	2016	2015	2014	2013
<b>Operating Receipts</b>					
Residential Metered Sales	\$ 449,765	\$ 341,512	\$ 320,585	\$ 358,644	\$ 352,008
Commercial Metered Sales	201,319	166,451	150,380	152,821	154,262
Private Fire Protection	26,044	21,602	19,490	20,448	18,371
Hydrant Fees	12,683	11,028	11,741	11,908	11,057
Penalties	16,851	17,689	11,823	8,746	14,724
New Meters	6,955	2,692	1,077	1,899	949
Miscellaneous	1,639	3,092	-	-	-
<b>Total Operating Receipts</b>	<b>\$ 715,255</b>	<b>\$ 564,066</b>	<b>\$ 515,095</b>	<b>\$ 554,466</b>	<b>\$ 551,371</b>
<b>Operating Disbursements</b>					
Salaries and Benefits	\$ 122,237	\$ 126,702	\$ 144,962	\$ 129,396	\$ 122,209
Professional and Contractual Services	8,740	66,918	18,842	36,630	28,238
Materials and Supplies	39,682	20,616	40,074	58,179	16,807
Transportation Expense	6,520	6,957	11,334	7,150	6,917
Insurance Expense	13,889	13,288	-	13,152	-
Chemicals	14,707	7,528	19,191	12,317	11,020
Rental of Equipment	660	312	392	387	1,925
Purchased Power	27,337	25,633	16,411	24,249	25,019
Miscellaneous Expense	60,671	30,351	30,646	19,448	10,093
Contractual Payment to City	-	113,109	211,948	158,961	158,961
<b>Total Operating Disbursements</b>	<b>\$ 294,443</b>	<b>\$ 411,414</b>	<b>\$ 493,801</b>	<b>\$ 459,870</b>	<b>\$ 381,189</b>
<b>Net Operating Receipts/(Disbursements)</b>	<b>\$ 420,812</b>	<b>\$ 152,652</b>	<b>\$ 21,294</b>	<b>\$ 94,597</b>	<b>\$ 170,182</b>



**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: September 30*

	<u>MONTH-TO-DATE</u>				
	2017	2016	2015	2014	2013
<b>Net Operating Margin</b>	<b>58.8%</b>	<b>27.1%</b>	<b>4.1%</b>	<b>17.1%</b>	<b>30.9%</b>
<b>Non-Operating Receipts</b>					
EDU Fees	\$ 16,500	\$ 7,500	\$ 3,300	\$ 12,300	\$ 5,100
Other Receipts	13,531	14,959	39,493	53,558	43,937
<b>Total Non-Operating Receipts</b>	<b>\$ 30,031</b>	<b>\$ 22,459</b>	<b>\$ 42,793</b>	<b>\$ 65,858</b>	<b>\$ 49,037</b>
<b>Non-Operating Disbursements</b>					
Transfers to Water Bond and Interest Fund	\$ 118,000	\$ 102,757	\$ -	\$ -	\$ -
Transfers to Water Debt Service Reserve Fund	8,678	-	-	-	-
Principal Payment	-	-	-	-	-
Interest Expense	35	68	97	137	-
Capital Leases	1,274	1,241	1,212	1,172	3,022
Other	8,752	940	12,234	79,261	35,796
Other Transfers-Out	-	-	-	-	-
Transfers to Water Capital Improvement Fund	-	-	-	-	-
<b>Total Non-Operating Disbursements</b>	<b>\$ 136,739</b>	<b>\$ 105,006</b>	<b>\$ 13,543</b>	<b>\$ 80,570</b>	<b>\$ 38,818</b>
<b>Change in Cash Position - Net Receipts</b>	<b>\$ 314,104</b>	<b>\$ 70,105</b>	<b>\$ 50,544</b>	<b>\$ 79,884</b>	<b>\$ 180,401</b>
<b>Beginning Cash Position</b>	<b>820,298</b>	<b>545,288</b>	<b>(352,272)</b>	<b>(71,203)</b>	<b>614,785</b>
<b>Ending Cash Position</b>	<b>\$ 1,134,401</b>	<b>\$ 615,393</b>	<b>\$ (301,727)</b>	<b>\$ 8,681</b>	<b>\$ 795,186</b>

## 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 Ended: September 30*

	<u>YEAR-TO-DATE</u>				
	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>
<b>Operating Receipts</b>					
Residential Metered Sales	\$ 3,384,837	\$ 2,970,228	\$ 2,743,306	\$ 2,799,133	\$ 2,826,769
Commercial Metered Sales	1,390,204	1,285,252	1,141,894	1,163,739	1,155,184
Private Fire Protection	229,381	203,135	174,792	170,025	168,142
Hydrant Fees	126,885	109,823	96,985	101,642	104,372
Penalties	140,251	106,363	97,368	87,218	119,470
New Meters	39,592	46,916	34,785	16,929	17,208
Miscellaneous	20,048	20,300	13,446	2,389	10,376
<b>Total Operating Receipts</b>	<b>\$ 5,331,197</b>	<b>\$ 4,742,018</b>	<b>\$ 4,302,576</b>	<b>\$ 4,341,074</b>	<b>\$ 4,401,522</b>
<b>Operating Disbursements</b>					
Salaries and Benefits	\$ 1,172,265	\$ 1,243,059	\$ 1,336,572	\$ 1,271,693	\$ 1,233,165
Professional and Contractual Services	278,503	437,960	277,221	391,130	177,172
Materials and Supplies	264,453	267,516	401,690	436,005	177,857
Transportation Expense	45,553	60,391	60,009	103,713	77,893
Insurance Expense	85,955	68,393	60,013	72,299	101,441
Chemicals	51,489	71,538	93,055	88,758	84,016
Rental of Equipment	5,401	2,810	3,844	3,560	16,053
Purchased Power	227,725	240,781	218,423	249,902	216,811
Miscellaneous Expense	509,214	292,684	152,201	136,816	164,232
Contractual Payment to City	578,653	1,017,980	1,112,727	1,271,688	1,430,649
<b>Total Operating Disbursements</b>	<b>\$ 3,219,210</b>	<b>\$ 3,703,111</b>	<b>\$ 3,715,756</b>	<b>\$ 4,025,564</b>	<b>\$ 3,679,288</b>
<b>Net Operating Receipts/(Disbursements)</b>	<b>\$ 2,111,987</b>	<b>\$ 1,038,907</b>	<b>\$ 586,820</b>	<b>\$ 315,510</b>	<b>\$ 722,234</b>

## 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 Ended: September 30

	<u>YEAR-TO-DATE</u>				
	2017	2016	2015	2014	2013
<b>Net Operating Margin</b>	<b>39.6%</b>	<b>21.9%</b>	<b>13.6%</b>	<b>7.3%</b>	<b>16.4%</b>
<b>Non-Operating Receipts</b>					
EDU Fees	\$ 120,600	\$ 118,350	\$ 144,510	\$ 148,200	\$ 100,800
Other Receipts	104,258	1,776,170	355,552	1,417,696	370,359
<b>Total Non-Operating Receipts</b>	<b>\$ 224,858</b>	<b>\$ 1,894,520</b>	<b>\$ 500,062</b>	<b>\$ 1,565,896</b>	<b>\$ 471,159</b>
<b>Non-Operating Disbursements</b>					
Transfers to Water Bond and Interest Fund	\$ 986,384	\$ 924,813	\$ -	\$ -	\$ -
Transfers to Water Debt Service Reserve Fund	209,276	-	-	-	-
Principal Payment	-	-	-	-	-
Interest Expense	40,254	43,959	373,646	390,576	405,308
Capital Leases	90,010	85,479	82,479	74,569	69,960
Other	(16,522)	168,386	294,636	(1,550,815)	252,029
Other Transfers-Out	-	-	-	1,061,394	276,556
Transfers to Water Capital Improvement Fund	-	-	-	-	-
<b>Total Non-Operating Disbursements</b>	<b>\$ 1,309,403</b>	<b>\$ 1,222,636</b>	<b>\$ 750,761</b>	<b>\$ (24,276)</b>	<b>\$ 1,003,852</b>
<b>Change in Cash Position - Net Receipts</b>	<b>\$ 1,027,442</b>	<b>\$ 1,710,790</b>	<b>\$ 336,121</b>	<b>\$ 1,905,681</b>	<b>\$ 189,540</b>
<b>Beginning Cash Position</b>	<b>106,959</b>	<b>(1,095,397)</b>	<b>(637,848)</b>	<b>(1,897,000)</b>	<b>605,646</b>
<b>Ending Cash Position</b>	<b>\$ 1,134,401</b>	<b>\$ 615,393</b>	<b>\$ (301,727)</b>	<b>\$ 8,681</b>	<b>\$ 795,186</b>

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# RESTRICTED FUNDS

**City of Lawrence - Municipal Water Works Utility**  
**602 - Bond and Interest Sinking Fund**

*Statement of Receipts, Disbursements, and Net Cash Position*  
*As of September 30, 2017*

	<u>MONTH-TO-DATE</u>			<u>YEAR-TO-DATE</u>		
	2017	2016	Change	2017	2016	Change
<b>Receipts</b>						
Transfers In	\$ 102,900	\$ 102,757	\$ 143	\$ 925,984	\$ 924,813	\$ 1,171
Miscellaneous	-	-	-	-	-	-
<b>Total Operating Receipts</b>	<b>\$ 102,900</b>	<b>\$ 102,757</b>	<b>\$ 143</b>	<b>\$ 925,984</b>	<b>\$ 924,813</b>	<b>\$ 1,171</b>
<b>Disbursements</b>						
Principal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interest	-	-	-	295,783	280,955	14,828
Other	-	-	-	1,500	30,587	(29,087)
<b>Total Disbursements</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 297,283</b>	<b>\$ 311,542</b>	<b>\$ (14,259)</b>
<b>Net Receipts</b>	<b>\$ 102,900</b>	<b>\$ 102,757</b>	<b>\$ 143</b>	<b>\$ 628,701</b>	<b>\$ 613,271</b>	<b>\$ 15,430</b>
<b>Beginning Cash Position</b>						
	\$ 525,801	\$ 510,514	\$ 15,287	\$ -	\$ -	\$ -
<u>Change in Cash Position</u>	<u>102,900</u>	<u>102,757</u>	<u>143</u>	<u>628,701</u>	<u>613,271</u>	<u>15,430</u>
<b>Ending Cash Position</b>	<b>\$ 628,701</b>	<b>\$ 613,271</b>	<b>\$ 15,430</b>	<b>\$ 628,701</b>	<b>\$ 613,271</b>	<b>\$ 15,430</b>



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

*Statement of Receipts, Disbursements, and Net Cash Position*  
*As of September 30, 2017*

	<u>MONTH-TO-DATE</u>			<u>YEAR-TO-DATE</u>		
	2017	2016	Change	2017	2016	Change
<b>Receipts</b>						
Transfers In	\$ 15,100	\$ -	\$ 15,100	\$ 60,400	\$ -	\$ 60,400
Miscellaneous	-	-	-	-	-	-
<b>Total Operating Receipts</b>	<b>\$ 15,100</b>	<b>\$ -</b>	<b>\$ 15,100</b>	<b>\$ 60,400</b>	<b>\$ -</b>	<b>\$ 60,400</b>
<b>Disbursements</b>						
Principal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interest	-	-	-	-	-	-
Other	-	-	-	-	-	-
<b>Total Disbursements</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Net Receipts</b>	<b>\$ 15,100</b>	<b>\$ -</b>	<b>\$ 15,100</b>	<b>\$ 60,400</b>	<b>\$ -</b>	<b>\$ 60,400</b>
<b>Beginning Cash Position</b>						
	\$ 45,300	\$ -	\$ 45,300	\$ -	\$ -	\$ -
<u>Change in Cash Position</u>	15,100	-	15,100	60,400	-	60,400
<b>Ending Cash Position</b>	<b>\$ 60,400</b>	<b>\$ -</b>	<b>\$ 60,400</b>	<b>\$ 60,400</b>	<b>\$ -</b>	<b>\$ 60,400</b>

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

*Statement of Receipts, Disbursements, and Net Cash Position*  
*As of September 30, 2017*

	<u>MONTH-TO-DATE</u>			<u>YEAR-TO-DATE</u>		
	2017	2016	Change	2017	2016	Change
<b>Receipts</b>						
Transfers In	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Miscellaneous	-	-	-	-	-	-
<b>Total Operating Receipts</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Disbursements</b>						
Professional and Contractual Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Payment In Lieu of Taxes	-	-	-	-	-	-
Other	-	-	-	-	-	-
<b>Total Disbursements</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Net Receipts</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<hr/>						
<b>Beginning Cash Position</b>	<b>\$ -</b>	<b>\$ (377,734)</b>	<b>\$ 377,734</b>	<b>\$ -</b>	<b>\$ (377,734)</b>	<b>\$ 377,734</b>
<u>Change in Cash Position</u>	-	-	-	-	-	-
<b>Ending Cash Position</b>	<b>\$ -</b>	<b>\$ (377,734)</b>	<b>\$ 377,734</b>	<b>\$ -</b>	<b>\$ (377,734)</b>	<b>\$ 377,734</b>

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

*Statement of Receipts, Disbursements, and Net Cash Position*  
*As of September 30, 2017*

	<u>MONTH-TO-DATE</u>			<u>YEAR-TO-DATE</u>		
	2017	2016	Change	2017	2016	Change
<b>Receipts</b>						
2017 SRF Bond Proceeds	\$ 112,508	\$ -	\$ 112,508	\$ 500,222	\$ -	\$ 500,222
Miscellaneous	-	-	-	-	-	-
<b>Total Operating Receipts</b>	<b>\$ 112,508</b>	<b>\$ -</b>	<b>\$ 112,508</b>	<b>\$ 500,222</b>	<b>\$ -</b>	<b>\$ 500,222</b>
<b>Disbursements</b>						
Engineering	\$ 93,699	\$ -	\$ 93,699	\$ 281,799	\$ -	\$ 281,799
Accounting	-	-	-	75,714	-	75,714
Legal	18,809	-	18,809	142,709	-	142,709
Other	-	-	-	-	-	-
<b>Total Disbursements</b>	<b>\$ 112,508</b>	<b>\$ -</b>	<b>\$ 112,508</b>	<b>\$ 500,222</b>	<b>\$ -</b>	<b>\$ 500,222</b>
<b>Net Receipts</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Beginning Cash Position</b>						
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<u>Change in Cash Position</u>	-	-	-	-	-	-
<b>Ending Cash Position</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>



**RESTRICTED DEBT  
SERVICE RESERVE 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 September 30, 2017*

	<u>MONTH-TO-DATE</u>			<u>YEAR-TO-DATE</u>		
	2017	2016	Change	2017	2016	Change
<b>Receipts</b>						
Interest on Investment	\$ 8,678	\$ 109	\$ 8,569	\$ 605,356	\$ 993	\$ 604,363
Miscellaneous	-	-	-	113	-	113
<b>Total Operating Receipts</b>	<b>\$ 8,678</b>	<b>\$ 109</b>	<b>\$ 8,569</b>	<b>\$ 605,469</b>	<b>\$ 993</b>	<b>\$ 604,476</b>
<b>Disbursements</b>						
Principal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interest	-	-	-	-	-	-
Bank Service Charges	-	93	(93)	492	821	(329)
Other	-	-	-	-	-	-
<b>Total Disbursements</b>	<b>\$ -</b>	<b>\$ 93</b>	<b>\$ (93)</b>	<b>\$ 492</b>	<b>\$ 821</b>	<b>\$ (329)</b>
<b>Net Receipts</b>	<b>\$ 8,678</b>	<b>\$ 16</b>	<b>\$ 8,662</b>	<b>\$ 604,977</b>	<b>\$ 173</b>	<b>\$ 604,805</b>
<b>Beginning Cash Position</b>						
<u>Change in Cash Position</u>	8,678	16	8,662	604,977	173	604,805
<b>Ending Cash Position</b>	<b>\$ 1,269,187</b>	<b>\$ 664,155</b>	<b>\$ 605,032</b>	<b>\$ 1,269,187</b>	<b>\$ 664,155</b>	<b>\$ 605,032</b>



**City of Lawrence - Municipal Water Works Utility**  
**614 - Water Bond Debt Service Reserve '09 Fund**

*Statement of Receipts, Disbursements, and Net Cash Position*  
*As of September 30, 2017*

	<u>MONTH-TO-DATE</u>			<u>YEAR-TO-DATE</u>		
	<u>2017</u>	<u>2016</u>	<u>Change</u>	<u>2017</u>	<u>2016</u>	<u>Change</u>
<b>Receipts</b>						
Interest on Investment	\$ -	\$ 65	\$ (65)	\$ 327	\$ 592	\$ (265)
Miscellaneous	-	-	-	182,570	-	182,570
<b>Total Operating Receipts</b>	<b>\$ -</b>	<b>\$ 65</b>	<b>\$ (65)</b>	<b>\$ 182,897</b>	<b>\$ 592</b>	<b>\$ 182,306</b>
<b>Disbursements</b>						
Principal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interest	-	-	-	-	-	-
Bank Service Charges	-	55	(55)	304	489	(184)
Other	-	-	-	578,214	-	578,214
<b>Total Disbursements</b>	<b>\$ -</b>	<b>\$ 55</b>	<b>\$ (55)</b>	<b>\$ 578,519</b>	<b>\$ 489</b>	<b>\$ 578,030</b>
<b>Net Receipts</b>	<b>\$ -</b>	<b>\$ 9</b>	<b>\$ (9)</b>	<b>\$ (395,621)</b>	<b>\$ 103</b>	<b>\$ (395,724)</b>
<b>Beginning Cash Position</b>						
Change in Cash Position	-	9	(9)	(395,621)	103	(395,724)
<b>Ending Cash Position</b>	<b>\$ -</b>	<b>\$ 395,589</b>	<b>\$ (395,589)</b>	<b>\$ -</b>	<b>\$ 395,589</b>	<b>\$ (395,589)</b>

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# SUMMARY

# City of Lawrence - Municipal Sewage Works Utility

## Summary - All Funds

### *Net Cash Position Summary*

*As of September 30, 2017*

	9/30/2017	9/30/2016	9/30/2015	9/30/2014	9/30/2013
<b>Operating Fund</b>					
606 - Sewer Operating Fund <sup>1</sup>	\$ 1,429,209	\$ 3,453,183	\$ 5,287,295	\$ 7,658,708	\$ 5,299,552
<b>Restricted Funds</b>					
607 - Sewer Bond and Interest Sinking	\$ 314,015	\$ 327,457	\$ (47,802)	\$ (1,000)	\$ (1,000)
609 - Sewer Bond Proceeds	-	-	-	50,580	50,580
611 - Sewer '09 Bond Proceeds	-	(97,632)	(73,857)	(717,408)	129,498
616 - Sewer SRF Loan	-	(159,336)	(63,736)	(30,434)	(30,434)
618 - Sewer Capital Improvement	1,969,905	(343,230)	(343,230)	1,026,619	1,759,141
<b>Total Restricted Funds</b>	<b>\$ 2,283,921</b>	<b>\$ (272,742)</b>	<b>\$ (528,625)</b>	<b>\$ 328,357</b>	<b>\$ 1,907,785</b>
<b>Restricted Debt Service Reserve Funds</b>					
608 - Sewer Debt Service Reserve	\$ 233,251	\$ 233,251	\$ 233,251	\$ 233,226	\$ 233,347
615 - Sewer Debt Service Reserve '09	253,830	253,830	253,792	253,792	253,869
<b>Total Debt Service Reserve Funds</b>	<b>\$ 487,081</b>	<b>\$ 487,081</b>	<b>\$ 487,043</b>	<b>\$ 487,018</b>	<b>\$ 487,216</b>
<hr/>					
<b>Total Sewer Utility Net Cash Position</b>	<b>\$ 4,200,211</b>	<b>\$ 3,667,522</b>	<b>\$ 5,245,712</b>	<b>\$ 8,474,084</b>	<b>\$ 7,694,552</b>

(1) - Sewer Operating Fund excludes proceeds made from a temporary loan to the Water Operating fund in 2016 in the amount of \$1,500,000

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**OPERATING FUND**



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

*Statement of Receipts, Disbursements, and Net Cash Position*  
*As of September 30, 2017*

	<u>MONTH-TO-DATE</u>			<u>YEAR-TO-DATE</u>		
	2017	2016	Change	2017	2016	Change
<b>Operating Receipts</b>						
Residential Flat Rate Sales	\$ 302,636	\$ 359,899	\$ (57,264)	\$ 3,196,418	\$ 3,421,493	\$ (225,075)
Commercial Metered Sales	214,188	297,909	(83,721)	2,055,981	2,343,313	(287,332)
Residential Metered Sales	37,107	47,649	(10,541)	548,863	621,419	(72,556)
Penalties	16,932	20,018	(3,086)	183,592	133,160	50,432
Miscellaneous Receipts	4,810	2,160	2,650	30,260	38,300	(8,040)
<b>Total Operating Receipts</b>	<b>\$ 575,672</b>	<b>\$ 727,634</b>	<b>\$ (151,962)</b>	<b>\$ 6,015,113</b>	<b>\$ 6,557,684</b>	<b>\$ (542,571)</b>
<b>Operating Disbursements</b>						
Salaries and Benefits	\$ 98,861	\$ 104,884	\$ (6,023)	\$ 939,661	\$ 1,012,410	\$ (72,749)
Treatment Expense	122,818	121,705	1,112	1,482,019	1,848,338	(366,319)
Professional and Contractual Services	21,212	52,231	(31,019)	262,661	782,272	(519,611)
Materials and Supplies	23,070	9,956	13,114	89,179	168,560	(79,381)
Transportation Expense	4,899	3,666	1,232	32,326	69,505	(37,179)
Insurance Expense	13,889	13,288	601	85,955	68,393	17,561
Rental of Equipment	660	312	348	5,401	2,810	2,591
Purchased Power	6,528	10,034	(3,506)	80,998	77,002	3,996
Contractual Payment to City	169,663	169,663	-	1,526,969	1,526,969	-
Miscellaneous Expense	37,210	25,901	11,310	451,834	227,214	224,620
<b>Total Operating Disbursements</b>	<b>\$ 498,809</b>	<b>\$ 511,640</b>	<b>\$ (12,830)</b>	<b>\$ 4,957,003</b>	<b>\$ 5,783,472</b>	<b>\$ (826,469)</b>
<b>Net Operating Receipts/(Disbursements)</b>	<b>\$ 76,863</b>	<b>\$ 215,995</b>	<b>\$ (139,132)</b>	<b>\$ 1,058,111</b>	<b>\$ 774,212</b>	<b>\$ 283,898</b>
<b>Non-Operating Receipts/(Disbursements)</b>						
Transfers-In	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Receipts	16,500	7,500	9,000	117,425	128,565	(11,140)
Transfers-Out	(64,470)	(64,808)	338	(2,580,228)	(583,274)	(1,996,954)

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

*Statement of Receipts, Disbursements, and Net Cash Position*  
*As of September 30, 2017*

	<u>MONTH-TO-DATE</u>			<u>YEAR-TO-DATE</u>		
	2017	2016	Change	2017	2016	Change
Loan to Water Utility	-	-	-	-	(1,500,000)	1,500,000
Interest Expense	(6,275)	(68)	(6,207)	53,038	(4,871)	57,909
Principal Payment	-	-	-	105,000	-	105,000
Capital Leases	(119,726)	(1,241)	(118,485)	(204,235)	(83,187)	(121,048)
Accounts Payable	1,424	(612)	2,036	687	(585)	1,272
Other	-	-	-	-	-	-
<b>Total Non-Operating Receipts/(Disbursements)</b>	<b>\$ (172,546)</b>	<b>\$ (59,229)</b>	<b>\$ (113,317)</b>	<b>\$ (2,508,313)</b>	<b>\$ (2,043,352)</b>	<b>\$ (464,961)</b>
<b>Net Receipts</b>	<b>\$ (95,683)</b>	<b>\$ 156,766</b>	<b>\$ (252,448)</b>	<b>\$ (1,450,203)</b>	<b>\$ (1,269,140)</b>	<b>\$ (181,062)</b>
<b>Beginning Cash Position</b>	<b>\$ 1,524,892</b>	<b>\$ 3,296,418</b>	<b>\$ (1,771,526)</b>	<b>\$ 2,879,412</b>	<b>\$ 4,722,323</b>	<b>\$ (1,842,911)</b>
<u>Change in Cash Position</u>	<u>(95,683)</u>	<u>156,766</u>	<u>(252,448)</u>	<u>(1,450,203)</u>	<u>(1,269,140)</u>	<u>(181,062)</u>
<b>Ending Cash Position</b>	<b>\$ 1,429,209</b>	<b>\$ 3,453,183</b>	<b>\$ (2,023,974)</b>	<b>\$ 1,429,209</b>	<b>\$ 3,453,183</b>	<b>\$ (2,023,974)</b>

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

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

	<u>MONTH-TO-DATE</u>				
	2017	2016	2015	2014	2013
<b>Operating Receipts</b>					
Residential Flat Rate Sales	\$ 302,636	\$ 359,899	\$ 347,272	\$ 383,306	\$ 344,466
Commercial Metered Sales	214,188	297,909	273,192	260,297	251,940
Residential Metered Sales	37,107	47,649	42,098	49,380	45,556
Penalties	16,932	20,018	23,568	17,307	16,472
Miscellaneous Receipts	4,810	2,160	1,180	5,620	2,980
<b>Total Operating Receipts</b>	<b>\$ 575,672</b>	<b>\$ 727,634</b>	<b>\$ 687,310</b>	<b>\$ 715,911</b>	<b>\$ 661,415</b>
<b>Operating Disbursements</b>					
Salaries and Benefits	\$ 98,861	\$ 104,884	\$ 119,745	\$ 96,816	\$ 105,251
Treatment Expense	122,818	121,705	100,794	119,560	99,385
Professional and Contractual Services	21,212	52,231	270,694	35,098	10,335
Materials and Supplies	23,070	9,956	19,935	14,568	15,379
Transportation Expense	4,899	3,666	17,183	3,197	3,115
Insurance Expense	13,889	13,288	-	13,152	-
Rental of Equipment	660	312	312	387	1,925
Purchased Power	6,528	10,034	15,922	5,172	4,568
Contractual Payment to City	169,663	169,663	317,922	105,974	105,974
Miscellaneous Expense	37,210	25,901	16,448	14,095	11,156
<b>Total Operating Disbursements</b>	<b>\$ 498,809</b>	<b>\$ 511,640</b>	<b>\$ 878,955</b>	<b>\$ 408,018</b>	<b>\$ 357,087</b>
<b>Net Operating Receipts/(Disbursements)</b>	<b>\$ 76,863</b>	<b>\$ 215,995</b>	<b>\$ (191,645)</b>	<b>\$ 307,893</b>	<b>\$ 304,327</b>
<b>Non-Operating Receipts/(Disbursements)</b>					
Transfers-In	\$ -	\$ -	\$ -	\$ -	\$ -
Other Receipts	16,500	7,500	3,000	13,550	4,500
Transfers-Out	(64,470)	(64,808)	-	-	-

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

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

	<u>MONTH-TO-DATE</u>				
	2017	2016	2015	2014	2013
Loan to Water Utility	-	-	-	-	-
Interest Expense	(6,275)	(68)	(12,264)	(267)	(141)
Principal Payment	-	-	-	-	-
Capital Leases	(119,726)	(1,241)	(113,736)	(4,469)	(4,594)
Accounts Payable	1,424	(612)	(331)	(126)	(606)
Other	-	-	-	-	661
<b>Total Non-Operating Receipts/(Disbursements)</b>	<b>\$ (172,546)</b>	<b>\$ (59,229)</b>	<b>\$ (123,331)</b>	<b>\$ 8,688</b>	<b>\$ (180)</b>
<b>Net Receipts</b>	<b>\$ (95,683)</b>	<b>\$ 156,766</b>	<b>\$ (314,976)</b>	<b>\$ 316,581</b>	<b>\$ 304,147</b>
<b>Beginning Cash Position</b>	<b>\$ 1,524,892</b>	<b>\$ 3,296,418</b>	<b>\$ 5,602,270</b>	<b>\$ 7,342,127</b>	<b>\$ 4,995,404</b>
<u>Change in Cash Position</u>	<u>(95,683)</u>	<u>156,766</u>	<u>(314,976)</u>	<u>316,581</u>	<u>304,147</u>
<b>Ending Cash Position</b>	<b>\$ 1,429,209</b>	<b>\$ 3,453,183</b>	<b>\$ 5,287,295</b>	<b>\$ 7,658,708</b>	<b>\$ 5,299,552</b>

**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 Ended: September 30*

	<u>YEAR-TO-DATE</u>				
	2017	2016	2015	2014	2013
<b>Operating Receipts</b>					
Residential Flat Rate Sales	\$ 3,196,418	\$ 3,421,493	\$ 3,197,912	\$ 3,175,510	\$ 3,210,834
Commercial Metered Sales	2,055,981	2,343,313	2,090,979	2,140,601	2,075,489
Residential Metered Sales	548,863	621,419	540,408	587,721	558,823
Penalties	183,592	133,160	189,731	178,137	165,665
Miscellaneous Receipts	30,260	38,300	31,615	31,000	32,255
<b>Total Operating Receipts</b>	<b>\$ 6,015,113</b>	<b>\$ 6,557,684</b>	<b>\$ 6,050,645</b>	<b>\$ 6,112,968</b>	<b>\$ 6,043,066</b>
<b>Operating Disbursements</b>					
Salaries and Benefits	\$ 939,661	\$ 1,012,410	\$ 1,091,449	\$ 953,372	\$ 1,073,477
Treatment Expense	1,482,019	1,848,338	1,485,700	1,078,669	1,581,092
Professional and Contractual Services	262,661	782,272	1,327,091	238,228	261,700
Materials and Supplies	89,179	168,560	258,268	194,536	226,675
Transportation Expense	32,326	69,505	57,021	63,599	55,900
Insurance Expense	85,955	68,393	60,013	70,718	44,283
Rental of Equipment	5,401	2,810	3,764	12,410	16,730
Purchased Power	80,998	77,002	79,513	66,548	74,110
Contractual Payment to City	1,526,969	1,526,969	1,536,623	847,792	953,766
Miscellaneous Expense	451,834	227,214	114,917	167,198	152,149
<b>Total Operating Disbursements</b>	<b>\$ 4,957,003</b>	<b>\$ 5,783,472</b>	<b>\$ 6,014,360</b>	<b>\$ 3,693,068</b>	<b>\$ 4,439,883</b>
<b>Net Operating Receipts/(Disbursements)</b>	<b>\$ 1,058,111</b>	<b>\$ 774,212</b>	<b>\$ 36,285</b>	<b>\$ 2,419,900</b>	<b>\$ 1,603,183</b>
<b>Non-Operating Receipts/(Disbursements)</b>					
Transfers-In	\$ -	\$ -	\$ -	\$ 2,622,217	\$ -
Other Receipts	117,425	128,565	146,457	144,571	115,036
Transfers-Out	(2,580,228)	(583,274)	-	(731,656)	(37,894)

**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 Ended: September 30*

	<u>YEAR-TO-DATE</u>				
	2017	2016	2015	2014	2013
Loan to Water Utility	-	(1,500,000)	-	-	-
Interest Expense	53,038	(4,871)	(179,715)	(213,313)	(195,558)
Principal Payment	105,000	-	-	(183,959)	-
Capital Leases	(204,235)	(83,187)	(204,668)	(98,923)	(49,881)
Accounts Payable	687	(585)	435	5,839	(425)
Other	-	-	(70,213)	(12,468)	(6,882)
<b>Total Non-Operating Receipts/(Disbursements)</b>	<b>\$ (2,508,313)</b>	<b>\$ (2,043,352)</b>	<b>\$ (307,704)</b>	<b>\$ 1,532,308</b>	<b>\$ (175,603)</b>
<b>Net Receipts</b>	<b>\$ (1,450,203)</b>	<b>\$ (1,269,140)</b>	<b>\$ (271,419)</b>	<b>\$ 3,952,209</b>	<b>\$ 1,427,580</b>
<b>Beginning Cash Position</b>	<b>\$ 2,879,412</b>	<b>\$ 4,722,323</b>	<b>\$ 5,558,713</b>	<b>\$ 3,706,500</b>	<b>\$ 3,871,972</b>
<u>Change in Cash Position</u>	<u>(1,450,203)</u>	<u>(1,269,140)</u>	<u>(271,419)</u>	<u>3,952,209</u>	<u>1,427,580</u>
<b>Ending Cash Position</b>	<b>\$ 1,429,209</b>	<b>\$ 3,453,183</b>	<b>\$ 5,287,295</b>	<b>\$ 7,658,708</b>	<b>\$ 5,299,552</b>

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**RESTRICTED FUNDS**

**City of Lawrence - Municipal Sewage Works Utility**  
**607 - Bond and Interest Sinking Fund**

*Statement of Receipts, Disbursements, and Net Cash Position*  
*As of September 30, 2017*

	<u>MONTH-TO-DATE</u>			<u>YEAR-TO-DATE</u>		
	2017	2016	Change	2017	2016	Change
<b>Receipts</b>						
Transfers In	\$ 64,470	\$ 64,808	\$ (338)	\$ 580,228	\$ 583,274	\$ (3,046)
Miscellaneous	-	-	-	-	-	-
<b>Total Operating Receipts</b>	<b>\$ 64,470</b>	<b>\$ 64,808</b>	<b>\$ (338)</b>	<b>\$ 580,228</b>	<b>\$ 583,274</b>	<b>\$ (3,046)</b>
<b>Disbursements</b>						
Principal	\$ 15,046	\$ 14,036	\$ 1,011	\$ 135,416	\$ 70,178	\$ 65,239
Interest	885	1,898	(1,013)	129,197	137,838	(8,641)
Other	-	-	-	1,600	-	1,600
<b>Total Disbursements</b>	<b>\$ 15,931</b>	<b>\$ 15,933</b>	<b>\$ (2)</b>	<b>\$ 266,213</b>	<b>\$ 208,016</b>	<b>\$ 58,198</b>
<b>Net Receipts</b>	<b>\$ 48,539</b>	<b>\$ 48,875</b>	<b>\$ (336)</b>	<b>\$ 314,015</b>	<b>\$ 375,259</b>	<b>\$ (61,243)</b>
<b>Beginning Cash Position</b>						
	\$ 265,476	\$ 278,581	\$ (13,105)	\$ -	\$ (47,802)	\$ 47,802
<u>Change in Cash Position</u>	<u>48,539</u>	<u>48,875</u>	<u>(336)</u>	<u>314,015</u>	<u>375,259</u>	<u>(61,243)</u>
<b>Ending Cash Position</b>	<b>\$ 314,015</b>	<b>\$ 327,457</b>	<b>\$ (13,441)</b>	<b>\$ 314,015</b>	<b>\$ 327,457</b>	<b>\$ (13,441)</b>



**City of Lawrence - Municipal Sewage Works Utility**  
**611 - Sewer '09 Bond Proceeds Fund**

*Statement of Receipts, Disbursements, and Net Cash Position*  
*As of September 30, 2017*

	<u>MONTH-TO-DATE</u>			<u>YEAR-TO-DATE</u>		
	2017	2016	Change	2017	2016	Change
<b>Receipts</b>						
Transfers In	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Miscellaneous	-	-	-	-	-	-
<b>Total Operating Receipts</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Disbursements</b>						
Principal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interest	-	-	-	-	-	-
Other	-	-	-	-	-	-
<b>Total Disbursements</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Net Receipts</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<hr/>						
<b>Beginning Cash Position</b>	<b>\$ -</b>	<b>\$ (97,632)</b>	<b>\$ 97,632</b>	<b>\$ -</b>	<b>\$ (97,632)</b>	<b>\$ 97,632</b>
<u>Change in Cash Position</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Ending Cash Position</b>	<b>\$ -</b>	<b>\$ (97,632)</b>	<b>\$ 97,632</b>	<b>\$ -</b>	<b>\$ (97,632)</b>	<b>\$ 97,632</b>

**City of Lawrence - Municipal Sewage Works Utility**  
**616 - Sewer SRF Loan Fund**

*Statement of Receipts, Disbursements, and Net Cash Position*  
*As of September 30, 2017*

	<u>MONTH-TO-DATE</u>			<u>YEAR-TO-DATE</u>		
	<u>2017</u>	<u>2016</u>	<u>Change</u>	<u>2017</u>	<u>2016</u>	<u>Change</u>
<b>Receipts</b>						
Transfers In	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Miscellaneous	-	-	-	-	-	-
<b>Total Operating Receipts</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Disbursements</b>						
Principal	\$ -	\$ -	\$ -	\$ -	\$ 56,142	\$ (56,142)
Interest	-	-	-	-	7,590	(7,590)
Other	-	-	-	-	-	-
<b>Total Disbursements</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 63,732</b>	<b>\$ (63,732)</b>
<b>Net Receipts</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (63,732)</b>	<b>\$ 63,732</b>
<hr/>						
<b>Beginning Cash Position</b>	<b>\$ -</b>	<b>\$ (159,336)</b>	<b>\$ 159,336</b>	<b>\$ -</b>	<b>\$ (95,604)</b>	<b>\$ 95,604</b>
<u>Change in Cash Position</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(63,732)</u>	<u>63,732</u>
<b>Ending Cash Position</b>	<b>\$ -</b>	<b>\$ (159,336)</b>	<b>\$ 159,336</b>	<b>\$ -</b>	<b>\$ (159,336)</b>	<b>\$ 159,336</b>

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

*Statement of Receipts, Disbursements, and Net Cash Position*  
*As of September 30, 2017*

	<u>MONTH-TO-DATE</u>			<u>YEAR-TO-DATE</u>		
	2017	2016	Change	2017	2016	Change
<b>Receipts</b>						
Transfers In	\$ -	\$ -	\$ -	\$ 2,000,000	\$ -	\$ 2,000,000
Miscellaneous	-	-	-	-	-	-
<b>Total Operating Receipts</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,000,000</b>	<b>\$ -</b>	<b>\$ 2,000,000</b>
<b>Disbursements</b>						
Professional and Contractual Services	\$ 672	\$ -	\$ 672	\$ 672	\$ -	\$ 672
Materials and Supplies	-	-	-	124,423	-	124,423
Other	-	-	-	-	-	-
<b>Total Disbursements</b>	<b>\$ 672</b>	<b>\$ -</b>	<b>\$ 672</b>	<b>\$ 125,095</b>	<b>\$ -</b>	<b>\$ 125,095</b>
<b>Net Receipts</b>	<b>\$ (672)</b>	<b>\$ -</b>	<b>\$ (672)</b>	<b>\$ 1,874,905</b>	<b>\$ -</b>	<b>\$ 1,874,905</b>
<hr/>						
<b>Beginning Cash Position</b>	<b>\$ 1,970,577</b>	<b>\$ (343,230)</b>	<b>\$ 2,313,808</b>	<b>\$ 95,000</b>	<b>\$ (343,230)</b>	<b>\$ 438,230</b>
<u>Change in Cash Position</u>	<u>(672)</u>	<u>-</u>	<u>(672)</u>	<u>1,874,905</u>	<u>-</u>	<u>1,874,905</u>
<b>Ending Cash Position</b>	<b>\$ 1,969,905</b>	<b>\$ (343,230)</b>	<b>\$ 2,313,136</b>	<b>\$ 1,969,905</b>	<b>\$ (343,230)</b>	<b>\$ 2,313,136</b>

A large, dark blue triangle is positioned on the left side of the page, pointing towards the top-left corner. The text is overlaid on this triangle and extends into the white background to the right.

# RESTRICTED DEBT SERVICE RESERVE FUNDS

**City of Lawrence - Municipal Sewage Works Utility**  
**608 - Sewer Debt Service Reserve Fund**

*Statement of Receipts, Disbursements, and Net Cash Position*  
*As of September 30, 2017*

	<u>MONTH-TO-DATE</u>			<u>YEAR-TO-DATE</u>		
	2017	2016	Change	2017	2016	Change
<b>Receipts</b>						
Transfers In	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Miscellaneous	-	-	-	-	-	-
<b>Total Operating Receipts</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Disbursements</b>						
Principal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interest	-	-	-	-	-	-
Other	-	-	-	-	-	-
<b>Total Disbursements</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Net Receipts</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<hr/>						
<b>Beginning Cash Position</b>	<b>\$ 233,251</b>	<b>\$ 233,251</b>	<b>\$ -</b>	<b>\$ 233,251</b>	<b>\$ 233,251</b>	<b>\$ -</b>
<u>Change in Cash Position</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Ending Cash Position</b>	<b>\$ 233,251</b>	<b>\$ 233,251</b>	<b>\$ -</b>	<b>\$ 233,251</b>	<b>\$ 233,251</b>	<b>\$ -</b>

**City of Lawrence - Municipal Sewage Works Utility**  
**615 - Sewer Debt Service Reserve '09 Fund**

*Statement of Receipts, Disbursements, and Net Cash Position*  
*As of September 30, 2017*

	<u>MONTH-TO-DATE</u>			<u>YEAR-TO-DATE</u>		
	2017	2016	Change	2017	2016	Change
<b>Receipts</b>						
Transfers In	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Miscellaneous	-	-	-	-	-	-
<b>Total Operating Receipts</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Disbursements</b>						
Principal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interest	-	-	-	-	-	-
Other	-	-	-	-	-	-
<b>Total Disbursements</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Net Receipts</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<hr/>						
<b>Beginning Cash Position</b>	<b>\$ 253,830</b>	<b>\$ 253,830</b>	<b>\$ -</b>	<b>\$ 253,830</b>	<b>\$ 253,830</b>	<b>\$ -</b>
<u>Change in Cash Position</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Ending Cash Position</b>	<b>\$ 253,830</b>	<b>\$ 253,830</b>	<b>\$ -</b>	<b>\$ 253,830</b>	<b>\$ 253,830</b>	<b>\$ -</b>