



MONTHLY FINANCIAL REPORT

# LAWRENCE UTILITIES

DECEMBER 2020

Mayor Steve Collier  
Utilities Chief Financial Officer Jason C. Fenwick  
Utilities Superintendent Scott Salsbery



## CITY OF LAWRENCE MUNICIPAL WATER WORKS

# TABLE OF CONTENTS

### **04 | NET CASH POSITION**

#### **OPERATING FUND**

06 Statement of Receipts, Disbursements, Net Cash Position As of December 31, 2020

07 For the Month Ended: December 31, 2020

08 For the YTD Period Ended: December 31, 2020

#### **BOND AND CAPITAL IMPROVEMENT FUNDS**

10 602 - Bond & Interest Sinking

11 603 - 2017 Water SRF Bond & Interest

12 605 - Water '09 Bond Proceeds

13 617 - Capital Improvement Fund

14 619 - Water 2017 SRF Loan Fund

#### **RESTRICTED DEBT SERVICE FUNDS**

16 604 - Water Bond Debt Service Reserve

**17 | Notes to Financial Statements**



CITY OF LAWRENCE MUNICIPAL WATER WORKS

# SUMMARY



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# City of Lawrence - Municipal Water Works Utility

## Summary - All Funds

### *Net Cash Position Summary*

*As of December 31, 2020*

	12/31/2020	12/31/2019	12/31/2018	12/31/2017	12/31/2016
<b>Operating Fund</b>					
601 - Water Operating Fund	\$ 1,004,682	\$ 1,005,825	\$ 1,035,230	\$ 1,105,291	\$ 106,959
<b>Bond and Capital Improvement Funds</b>					
602 - Bond and Interest Sinking	\$ -	\$ -	\$ -	\$ -	\$ -
603 - 2017 Water SRF Bond and Interest	594,328	589,389	237,285	90,736	-
605 - Water Utility Bond Proceeds	10,334,939	10,182	10,182	18,433	-
610 - Water '09 Bond Proceeds	-	-	-	-	-
617 - Capital Improvement Fund	4,284,526	3,590,020	3,680,074	822,304	-
619 - Water 2017 SRF Loan Fund	38	1,072,245	3,179,965	-	-
<b>Total Restricted Funds</b>	<b>\$ 15,213,831</b>	<b>\$ 5,261,836</b>	<b>\$ 7,107,508</b>	<b>\$ 931,472</b>	<b>\$ -</b>
<b>Restricted Debt Service Reserve Funds</b>					
604 - Water Bond Debt Service Reserve	\$ 468,488	\$ 421,475	\$ 368,634	\$ 317,520	\$ 664,210
614 - Water Debt Service Reserve '09 <sup>1</sup>	-	-	-	-	395,621
<b>Total Debt Service Reserve Funds</b>	<b>\$ 468,488</b>	<b>\$ 421,475</b>	<b>\$ 368,634</b>	<b>\$ 317,520</b>	<b>\$ 1,059,831</b>
<b>Total Water Utility Cash Position</b>	<b>\$ 16,687,001</b>	<b>\$ 6,689,135</b>	<b>\$ 8,511,372</b>	<b>\$ 2,354,284</b>	<b>\$ 1,166,790</b>

CITY OF LAWRENCE MUNICIPAL WATER WORKS

# OPERATING FUND



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# City of Lawrence - Municipal Water Works Utility

## 601 - Water Utility Operating Fund

### *Statement of Operating Receipts, Operating Disbursements, and Operating Margin As of December 31, 2020*

	<u>MONTH-TO-DATE</u>			<u>YEAR-TO-DATE</u>		
	2020	2019	Change	2020	2019	Change
<b>Operating Receipts</b>						
Residential Metered Sales	\$ 689,692	\$ 627,220	\$ 62,472	\$ 7,679,627	\$ 6,668,778	\$ 1,010,848
Commercial Metered Sales	255,582	263,471	(7,889)	2,843,249	2,719,794	123,455
Private Fire Protection	43,654	56,584	(12,930)	540,898	485,544	55,354
Hydrant Fees	27,452	34,413	(6,961)	303,111	270,301	32,810
Penalties	7,836	18,699	(10,864)	89,206	223,224	(134,018)
New Meters	8,533	2,572	5,961	73,113	43,001	30,112
Miscellaneous	1,829	1,739	90	23,306	30,702	(7,396)
<b>Total Operating Receipts</b>	<b>\$ 1,034,578</b>	<b>\$ 1,004,698</b>	<b>\$ 29,880</b>	<b>\$ 11,552,510</b>	<b>\$ 10,441,344</b>	<b>\$ 1,111,166</b>
<b>Operating Disbursements</b>						
Salaries and Benefits	\$ 137,255	\$ 106,558	\$ 30,697	\$ 1,647,476	\$ 1,572,889	\$ 74,587
Professional and Contractual Services	79,494	60,361	19,133	464,420	497,019	(32,600)
Materials and Supplies	12,048	26,140	(14,093)	226,118	338,589	(112,471)
Transportation Expense	14,233	4,306	9,927	76,831	55,910	20,921
Insurance Expense	-	-	-	82,049	75,232	6,817
Chemicals	4,229	14,105	(9,876)	73,598	90,959	(17,361)
Rental of Equipment	1,137	1,395	(258)	8,889	10,392	(1,503)
Purchased Power	24,741	23,345	1,396	311,609	313,617	(2,008)
Miscellaneous Expense	77,214	112,931	(35,717)	966,953	852,056	114,897
Contractual Payment to City <sup>2</sup>	-	-	-	-	-	-
<b>Total Operating Disbursements</b>	<b>\$ 350,351</b>	<b>\$ 349,141</b>	<b>\$ 1,210</b>	<b>\$ 3,857,942</b>	<b>\$ 3,806,663</b>	<b>\$ 51,279</b>
<b>Net Operating Receipts/(Disbursements)</b>	<b>\$ 684,227</b>	<b>\$ 655,557</b>	<b>\$ 28,670</b>	<b>\$ 7,694,567</b>	<b>\$ 6,634,681</b>	<b>\$ 1,059,887</b>
<b>Net Operating Margin</b>	<b>66.1%</b>	<b>65.2%</b>	<b>0.9%</b>	<b>66.6%</b>	<b>63.5%</b>	<b>3.1%</b>
<b>Non-Operating Receipts</b>						
EDU Fees	\$ 4,500	\$ 7,500	\$ (3,000)	\$ 372,425	\$ 112,540	\$ 259,885
Other Receipts	12,055	11,433	622	161,884	131,721	30,163
<b>Total Non-Operating Receipts</b>	<b>\$ 16,555</b>	<b>\$ 18,933</b>	<b>\$ (2,378)</b>	<b>\$ 534,309</b>	<b>\$ 244,261</b>	<b>\$ 290,048</b>
<b>Non-Operating Disbursements</b>						
Transfers to Water Bond and Interest Fund	\$ 297,871	\$ 130,127	\$ 167,744	\$ 1,701,398	\$ 1,531,821	\$ 169,577
Transfers to Water Debt Service Reserve Fund	3,752	3,752	-	45,018	45,018	0
Loan Payment to Sewer Utility	-	-	-	-	-	-
Principal Payment	-	-	-	-	-	-
Interest Expense	-	-	-	-	-	-
Capital Leases	-	-	-	-	-	-
Other	6,148	(22,243)	28,391	23,603	(13,492)	37,095
Other Transfers-Out	-	-	-	-	-	-
Transfers to Water Capital Improvement Fund	390,000	560,000	(170,000)	6,460,000	5,345,000	1,115,000
<b>Total Non-Operating Disbursements</b>	<b>\$ 697,770</b>	<b>\$ 671,635</b>	<b>\$ 26,135</b>	<b>\$ 8,230,019</b>	<b>\$ 6,908,348</b>	<b>\$ 1,321,672</b>
<b>Change in Cash Position - Net Receipts</b>	<b>\$ 3,011</b>	<b>\$ 2,854</b>	<b>\$ 157</b>	<b>\$ (1,143)</b>	<b>\$ (29,406)</b>	<b>\$ 28,263</b>
<b>Beginning Cash Position</b>	<b>1,001,671</b>	<b>1,002,970</b>	<b>(1,300)</b>	<b>1,005,825</b>	<b>1,035,230</b>	<b>(29,406)</b>
<b>Ending Cash Position</b>	<b>\$ 1,004,682</b>	<b>\$ 1,005,825</b>	<b>\$ (1,143)</b>	<b>\$ 1,004,682</b>	<b>\$ 1,005,825</b>	<b>\$ (1,143)</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: December 31

	MONTH-TO-DATE				
	2020	2019	2018	2017	2016
<b>Operating Receipts</b>					
Residential Metered Sales	\$ 689,692	\$ 627,220	\$ 510,503	\$ 441,004	\$ 286,958
Commercial Metered Sales	255,582	263,471	223,532	203,411	136,653
Private Fire Protection	43,654	56,584	46,634	31,931	16,875
Hydrant Fees	27,452	34,413	26,405	20,186	11,143
Penalties	7,836	18,699	19,207	17,246	17,473
New Meters	8,533	2,572	2,527	2,318	538
Miscellaneous	1,829	1,739	1,688	252,880	1,591
<b>Total Operating Receipts</b>	<b>\$ 1,034,578</b>	<b>\$ 1,004,698</b>	<b>\$ 830,496</b>	<b>\$ 968,977</b>	<b>\$ 471,231</b>
<b>Operating Disbursements</b>					
Salaries and Benefits	\$ 137,255	\$ 106,558	\$ 119,313	\$ 122,168	\$ 126,683
Professional and Contractual Services	79,494	60,361	(40,901)	25,304	65,829
Materials and Supplies	12,048	26,140	(53,721)	39,918	33,316
Transportation Expense	14,233	4,306	6,768	6,011	5,241
Insurance Expense	-	-	-	1,952	1,763
Chemicals	4,229	14,105	11,685	2,269	3,437
Rental of Equipment	1,137	1,395	678	660	14
Purchased Power	24,741	23,345	28,972	1,897	24,230
Miscellaneous Expense	77,214	112,931	107,520	84,656	31,345
Contractual Payment to City <sup>2</sup>	-	-	-	-	113,109
<b>Total Operating Disbursements</b>	<b>\$ 350,351</b>	<b>\$ 349,141</b>	<b>\$ 180,314</b>	<b>\$ 284,836</b>	<b>\$ 404,967</b>
<b>Net Operating Receipts/(Disbursements)</b>	<b>\$ 684,227</b>	<b>\$ 655,557</b>	<b>\$ 650,182</b>	<b>\$ 684,141</b>	<b>\$ 66,264</b>
<b>Net Operating Margin</b>	<b>66.1%</b>	<b>65.2%</b>	<b>78.3%</b>	<b>70.6%</b>	<b>14.1%</b>
<b>Non-Operating Receipts</b>					
EDU Fees	\$ 4,500	\$ 7,500	\$ 4,800	\$ 6,500	\$ 1,500
Other Receipts	12,055	11,433	11,204	9,629	6,011
<b>Total Non-Operating Receipts</b>	<b>\$ 16,555</b>	<b>\$ 18,933</b>	<b>\$ 16,004</b>	<b>\$ 16,129</b>	<b>\$ 7,511</b>
<b>Non-Operating Disbursements</b>					
Transfers to Water Bond and Interest Fund	\$ 297,871	\$ 130,127	\$ 97,842	\$ 110,941	\$ 104,357
Transfers to Water Debt Service Reserve Fund	3,752	3,752	3,752	8,678	-
Loan Payment to Sewer Utility	-	-	-	374,741	-
Principal Payment	-	-	-	-	-
Interest Expense	-	-	1	-	60
Capital Leases	-	-	502	-	1,249
Other	6,148	(22,243)	(2,891)	(36,974)	(3,206)
Other Transfers-Out	-	-	-	-	-
Transfers to Water Capital Improvement Fund	390,000	560,000	550,000	225,000	-
<b>Total Non-Operating Disbursements</b>	<b>\$ 697,770</b>	<b>\$ 671,635</b>	<b>\$ 649,206</b>	<b>\$ 682,386</b>	<b>\$ 102,459</b>
<b>Change in Cash Position - Net Receipts</b>	<b>\$ 3,011</b>	<b>\$ 2,854</b>	<b>\$ 16,980</b>	<b>\$ 17,884</b>	<b>\$ (28,683)</b>
<b>Beginning Cash Position</b>	<b>1,001,671</b>	<b>1,002,970</b>	<b>1,018,250</b>	<b>1,087,407</b>	<b>135,643</b>
<b>Ending Cash Position</b>	<b>\$ 1,004,682</b>	<b>\$ 1,005,825</b>	<b>\$ 1,035,230</b>	<b>\$ 1,105,291</b>	<b>\$ 106,959</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: December 31

	<u>YEAR-TO-DATE</u>				
	2020	2019	2018	2017	2016
<b>Operating Receipts</b>					
Residential Metered Sales	\$ 7,679,627	\$ 6,668,778	\$ 6,318,536	\$ 5,050,131	\$ 3,870,978
Commercial Metered Sales	2,843,249	2,719,794	2,628,648	2,113,744	1,702,792
Private Fire Protection	540,898	485,544	433,442	335,470	259,817
Hydrant Fees	303,111	270,301	251,188	188,667	143,648
Penalties	89,206	223,224	234,539	201,564	158,186
New Meters	73,113	43,001	64,612	49,511	54,528
Miscellaneous	23,306	30,702	78,414	379,052	25,794
<b>Total Operating Receipts</b>	<b>\$ 11,552,510</b>	<b>\$ 10,441,344</b>	<b>\$ 10,009,380</b>	<b>\$ 8,318,138</b>	<b>\$ 6,215,743</b>
<b>Operating Disbursements</b>					
Salaries and Benefits	\$ 1,647,476	\$ 1,572,889	\$ 1,543,359	\$ 1,560,251	\$ 1,637,296
Professional and Contractual Services	464,420	497,019	386,672	361,433	585,859
Materials and Supplies	226,118	338,589	385,518	328,754	384,783
Transportation Expense	76,831	55,910	76,872	61,206	84,269
Insurance Expense	82,049	75,232	72,515	88,112	70,156
Chemicals	73,598	90,959	89,138	62,258	91,150
Rental of Equipment	8,889	10,392	8,414	6,784	3,947
Purchased Power	311,609	313,617	373,338	282,478	310,917
Miscellaneous Expense	966,953	852,056	930,144	675,703	398,520
Contractual Payment to City <sup>2</sup>	-	-	-	578,653	1,357,306
<b>Total Operating Disbursements</b>	<b>\$ 3,857,942</b>	<b>\$ 3,806,663</b>	<b>\$ 3,865,970</b>	<b>\$ 4,005,631</b>	<b>\$ 4,924,204</b>
<b>Net Operating Receipts/(Disbursements)</b>	<b>\$ 7,694,567</b>	<b>\$ 6,634,681</b>	<b>\$ 6,143,410</b>	<b>\$ 4,312,507</b>	<b>\$ 1,291,538</b>
<b>Net Operating Margin</b>	<b>66.6%</b>	<b>63.5%</b>	<b>61.4%</b>	<b>51.8%</b>	<b>20.8%</b>
<b>Non-Operating Receipts</b>					
EDU Fees	\$ 372,425	\$ 112,540	\$ 204,590	\$ 149,710	\$ 137,850
Other Receipts	161,884	131,721	177,254	136,493	1,805,365
<b>Total Non-Operating Receipts</b>	<b>\$ 534,309</b>	<b>\$ 244,261</b>	<b>\$ 381,844</b>	<b>\$ 286,203</b>	<b>\$ 1,943,215</b>
<b>Non-Operating Disbursements</b>					
Transfers to Water Bond and Interest Fund	\$ 1,701,398	\$ 1,531,821	\$ 1,174,101	\$ 1,500,796	\$ 1,612,418
Transfers to Water Debt Service Reserve Fund	45,018	45,018	45,018	52,739	-
Loan Payment to Sewer Utility	-	-	875,259	624,741	-
Principal Payment	-	-	-	-	-
Interest Expense	-	-	71,067	78,413	85,631
Capital Leases	-	-	177,077	172,451	165,715
Other	23,603	(13,492)	(11,949)	(78,761)	168,634
Other Transfers-Out	-	-	-	-	-
Transfers to Water Capital Improvement Fund	6,460,000	5,345,000	4,264,741	1,250,000	-
<b>Total Non-Operating Disbursements</b>	<b>\$ 8,230,019</b>	<b>\$ 6,908,348</b>	<b>\$ 6,595,314</b>	<b>\$ 3,600,378</b>	<b>\$ 2,032,397</b>
<b>Change in Cash Position - Net Receipts</b>	<b>\$ (1,143)</b>	<b>\$ (29,406)</b>	<b>\$ (70,060)</b>	<b>\$ 998,331</b>	<b>\$ 1,202,356</b>
<b>Beginning Cash Position</b>	<b>1,005,825</b>	<b>1,035,230</b>	<b>1,105,291</b>	<b>106,959</b>	<b>(1,095,397)</b>
<b>Ending Cash Position</b>	<b>\$ 1,004,682</b>	<b>\$ 1,005,825</b>	<b>\$ 1,035,230</b>	<b>\$ 1,105,291</b>	<b>\$ 106,959</b>





**CITY OF LAWRENCE MUNICIPAL WATER WORKS  
BOND AND CAPITAL IMPROVEMENT FUNDS**

**CITYOFLAWRENCE.ORG/FINANCIAL**



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

*Statement of Receipts, Disbursements, and Net Cash Position*  
*As of December 31, 2020*

	<u>MONTH-TO-DATE</u>			<u>YEAR-TO-DATE</u>		
	2020	2019	Change	2020	2019	Change
<b>Receipts</b>						
Transfers In	\$ 254,529	\$ 86,785	\$ 167,744	\$ 1,181,298	\$ 1,011,721	\$ 169,577
Miscellaneous	-	-	-	-	-	-
<b>Total Receipts</b>	<b>\$ 254,529</b>	<b>\$ 86,785</b>	<b>\$ 167,744</b>	<b>\$ 1,181,298</b>	<b>\$ 1,011,721</b>	<b>\$ 169,577</b>
<b>Disbursements</b>						
Principal	\$ 745,000	\$ 725,000	\$ 20,000	\$ 745,000	\$ 725,000	\$ 20,000
Interest	302,638	142,011	160,627	434,298	284,021	150,277
Other	-	-	-	2,000	2,700	(700)
<b>Total Disbursements</b>	<b>\$ 1,047,638</b>	<b>\$ 867,011</b>	<b>\$ 180,627</b>	<b>\$ 1,181,298</b>	<b>\$ 1,011,721</b>	<b>\$ 169,577</b>
<b>Change in Cash Position</b>	<b>\$ (793,109)</b>	<b>\$ (780,226)</b>	<b>\$ (12,883)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 0</b>
<b>Beginning Cash Position</b>	<b>793,109</b>	<b>780,226</b>	<b>12,883</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Ending Cash Position</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</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 December 31, 2020*

	MONTH-TO-DATE			YEAR-TO-DATE		
	2020	2019	Change	2020	2019	Change
<b>Receipts</b>						
Transfers In	\$ 43,342	\$ 43,342	\$ -	\$ 520,100	\$ 520,100	\$ -
Miscellaneous	6	621	(615)	1,439	6,553	(5,114)
<b>Total Receipts</b>	<b>\$ 43,347</b>	<b>\$ 43,963</b>	<b>\$ (615)</b>	<b>\$ 521,539</b>	<b>\$ 526,653</b>	<b>\$ (5,114)</b>
<b>Disbursements</b>						
Principal	\$ -	\$ -	\$ -	\$ 350,000	\$ -	\$ 350,000
Interest	-	-	-	166,600	174,549	(7,949)
Other	-	-	-	-	-	-
<b>Total Disbursements</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 516,600</b>	<b>\$ 174,549</b>	<b>\$ 342,051</b>
<b>Change in Cash Position</b>	<b>\$ 43,347</b>	<b>\$ 43,963</b>	<b>\$ (615)</b>	<b>\$ 4,939</b>	<b>\$ 352,104</b>	<b>\$ (347,165)</b>
<b>Beginning Cash Position</b>	<b>550,980</b>	<b>545,426</b>	<b>5,554</b>	<b>589,389</b>	<b>237,285</b>	<b>352,104</b>
<b>Ending Cash Position</b>	<b>\$ 594,328</b>	<b>\$ 589,389</b>	<b>\$ 4,939</b>	<b>\$ 594,328</b>	<b>\$ 589,389</b>	<b>\$ 4,939</b>



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

*Statement of Receipts, Disbursements, and Net Cash Position*  
*As of December 31, 2020*

	MONTH-TO-DATE			YEAR-TO-DATE		
	2020	2019	Change	2020	2019	Change
<b>Receipts</b>						
Interest on Investment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Bond Proceeds	-	-	-	12,400,873	-	12,400,873
<b>Total Receipts</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 12,400,873</b>	<b>\$ -</b>	<b>\$ 12,400,873</b>
<b>Disbursements</b>						
Professional and Contractual Services	\$ 718,373	\$ -	\$ 718,373	\$ 2,076,116	\$ -	\$ 2,076,116
Other	-	-	-	-	-	-
<b>Total Disbursements</b>	<b>\$ 718,373</b>	<b>\$ -</b>	<b>\$ 718,373</b>	<b>\$ 2,076,116</b>	<b>\$ -</b>	<b>\$ 2,076,116</b>
<b>Change in Cash Position</b>	<b>\$ (718,373)</b>	<b>\$ -</b>	<b>\$ (718,373)</b>	<b>\$ 10,324,756</b>	<b>\$ -</b>	<b>\$ 10,324,756</b>
<b>Beginning Cash Position</b>	<b>11,053,312</b>	<b>10,182</b>	<b>11,043,130</b>	<b>10,182</b>	<b>10,182</b>	<b>-</b>
<b>Ending Cash Position</b>	<b>\$ 10,334,939</b>	<b>\$ 10,182</b>	<b>\$ 10,324,756</b>	<b>\$ 10,334,939</b>	<b>\$ 10,182</b>	<b>\$ 10,324,756</b>

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

*Statement of Receipts, Disbursements, and Net Cash Position*  
*As of December 31, 2020*

	MONTH-TO-DATE			YEAR-TO-DATE		
	2020	2019	Change	2020	2019	Change
<b>Receipts</b>						
Transfers In	\$ 390,000	\$ 560,000	\$ (170,000)	\$ 6,460,000	\$ 5,345,000	\$ 1,115,000
Miscellaneous	620,497	2,738	617,759	630,933	21,506	609,427
<b>Total Receipts</b>	<b>\$ 1,010,497</b>	<b>\$ 562,738</b>	<b>\$ 447,759</b>	<b>\$ 7,090,933</b>	<b>\$ 5,366,506</b>	<b>\$ 1,724,427</b>
<b>Disbursements</b>						
Professional and Contractual Services	\$ 335,860	\$ 68,745	\$ 267,115	\$ 4,534,778	\$ 1,714,175	\$ 2,820,603
Payment In Lieu of Taxes <sup>2</sup>	89,375	89,375	-	1,072,500	1,072,500	-
Other	25,987	-	25,987	789,148	2,669,886	(1,880,738)
<b>Total Disbursements</b>	<b>\$ 451,222</b>	<b>\$ 158,120</b>	<b>\$ 293,102</b>	<b>\$ 6,396,426</b>	<b>\$ 5,456,561</b>	<b>\$ 939,865</b>
<b>Change in Cash Position</b>	<b>\$ 559,275</b>	<b>\$ 404,618</b>	<b>\$ 154,657</b>	<b>\$ 694,507</b>	<b>\$ (90,055)</b>	<b>\$ 784,561</b>
<b>Beginning Cash Position</b>	<b>3,725,252</b>	<b>3,185,402</b>	<b>539,850</b>	<b>3,590,020</b>	<b>3,680,074</b>	<b>(90,055)</b>
<b>Ending Cash Position</b>	<b>\$ 4,284,526</b>	<b>\$ 3,590,020</b>	<b>\$ 694,507</b>	<b>\$ 4,284,526</b>	<b>\$ 3,590,020</b>	<b>\$ 694,507</b>

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

*Statement of Receipts, Disbursements, and Net Cash Position*  
*As of December 31, 2020*

	MONTH-TO-DATE			YEAR-TO-DATE		
	2020	2019	Change	2020	2019	Change
<b>Receipts</b>						
2017 SRF Bond Proceeds <sup>4</sup>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Miscellaneous	1	1,802	(1,801)	4,755	46,238	(41,483)
<b>Total Receipts</b>	<b>\$ 1</b>	<b>\$ 1,802</b>	<b>\$ (1,801)</b>	<b>\$ 4,755</b>	<b>\$ 46,238</b>	<b>\$ (41,483)</b>
<b>Disbursements</b>						
Engineering	\$ -	\$ 8,988	\$ (8,988)	\$ 11,857	\$ 225,470	\$ (213,613)
Accounting	-	-	-	-	-	-
Legal	-	-	-	-	-	-
Other	620,497	386,198	234,299	1,065,105	1,928,489	(863,384)
<b>Total Disbursements</b>	<b>\$ 620,497</b>	<b>\$ 395,186</b>	<b>\$ 225,311</b>	<b>\$ 1,076,962</b>	<b>\$ 2,153,959</b>	<b>\$ (1,076,997)</b>
<b>Change in Cash Position</b>	<b>\$ (620,496)</b>	<b>\$ (393,384)</b>	<b>\$ (227,112)</b>	<b>\$ (1,072,207)</b>	<b>\$ (2,107,721)</b>	<b>\$ 1,035,514</b>
<b>Beginning Cash Position</b>	<b>620,533</b>	<b>1,465,628</b>	<b>(845,095)</b>	<b>1,072,245</b>	<b>3,179,965</b>	<b>(2,107,721)</b>
<b>Ending Cash Position</b>	<b>\$ 38</b>	<b>\$ 1,072,245</b>	<b>\$ (1,072,207)</b>	<b>\$ 38</b>	<b>\$ 1,072,245</b>	<b>\$ (1,072,207)</b>



# CITY OF LAWRENCE MUNICIPAL WATER WORKS RESTRICTED DEBT SERVICE FUNDS



[CITYOFLAWRENCE.ORG/FINANCIAL](http://CITYOFLAWRENCE.ORG/FINANCIAL)



**City of Lawrence - Municipal Water Works Utility**  
**604 - Water Bond Debt Service Reserve Fund**

*Statement of Receipts, Disbursements, and Net Cash Position*  
*As of December 31, 2020*

	MONTH-TO-DATE			YEAR-TO-DATE		
	2020	2019	Change	2020	2019	Change
<b>Receipts</b>						
Transfers-In	\$ 3,752	\$ 3,752	\$ -	\$ 45,018	\$ 45,018	\$ 0
Miscellaneous	5	509	(504)	1,995	7,840	(5,845)
<b>Total Receipts</b>	<b>\$ 3,757</b>	<b>\$ 4,260</b>	<b>\$ (504)</b>	<b>\$ 47,013</b>	<b>\$ 52,858</b>	<b>\$ (5,845)</b>
<b>Disbursements</b>						
Principal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interest	-	-	-	-	-	-
Bank Service Charges	-	17	(17)	-	17	(17)
Other	-	-	-	-	-	-
<b>Total Disbursements</b>	<b>\$ -</b>	<b>\$ 17</b>	<b>\$ (17)</b>	<b>\$ -</b>	<b>\$ 17</b>	<b>\$ (17)</b>
<b>Change in Cash Position</b>	<b>\$ 3,757</b>	<b>\$ 4,243</b>	<b>\$ (486)</b>	<b>\$ 47,013</b>	<b>\$ 52,841</b>	<b>\$ (5,827)</b>
<b>Beginning Cash Position</b>	<b>464,732</b>	<b>417,232</b>	<b>47,499</b>	<b>421,475</b>	<b>368,634</b>	<b>52,841</b>
<b>Ending Cash Position<sup>3</sup></b>	<b>\$ 468,488</b>	<b>\$ 421,475</b>	<b>\$ 47,013</b>	<b>\$ 468,488</b>	<b>\$ 421,475</b>	<b>\$ 47,013</b>



# City of Lawrence - Municipal Water Works Utility

## Notes to Financial Statements

*As of December 31, 2020*

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### Notes:

- (1) - Reserve fund established upon issuance of the 2009 Water Revenue Bonds. Fund balance was eliminated with the refunding of the Series 2009 bonds in December of 2017
  - (2) - Contractual payment to City through June 2017. With the adoption of Amended Ordinance No. 7 2017, a Payment-in-Lieu-of-Taxes ("PILOT") commenced in July of 2017. This payment will be made from Fund 617 - Water Capital Improvement Fund.
  - (3) - Cash reserve for 2017 SRF loan. Reserve is funded in monthly installments through May 2021
  - (4) - Remaining undrawn balance of the SRF loan was deposited into construction account per IFA.
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## CITY OF LAWRENCE MUNICIPAL SEWAGE WORKS

# TABLE OF CONTENTS

<b>20</b>	<b>NET CASH POSITION</b>
	<b>OPERATING FUND</b>
22	Statement of Receipts, Disbursements, Net Cash Position As of December 31, 2020
23	For the Month Ended: December 31, 2020
24	For the YTD Period Ended: December 31, 2020
	<b>BOND AND CAPITAL IMPROVEMENT FUNDS</b>
26	607 - Sewer Bond & Interest Sinking
27	618 - Sewer Capital Improvement Fund
	<b>RESTRICTED DEBT SERVICE FUNDS</b>
29	608 - Sewer Debt Service Reserve
<b>30</b>	<b>Notes to Financial Statements</b>

# CITY OF LAWRENCE MUNICIPAL SEWAGE WORKS SUMMARY



[CITYOFLAWRENCE.ORG/FINANCIAL](http://CITYOFLAWRENCE.ORG/FINANCIAL)



# City of Lawrence - Municipal Sewer Works Utility

## Summary - All Funds

### *Net Cash Position Summary*

*As of December 31, 2020*

	12/31/2020	12/31/2019	12/31/2018	12/31/2017	12/31/2016
<b>Operating Fund</b>					
606 - Sewer Operating Fund	\$ 1,001,458	\$ 1,005,873	\$ 1,024,818	\$ 2,461,188	\$ 2,879,412
<b>Bond and Capital Improvement Funds</b>					
607 - Sewer Bond and Interest Sinking	\$ -	\$ -	\$ -	\$ -	\$ -
609 - Sewer Bond Proceeds	-	-	-	-	-
611 - Sewer '09 Bond Proceeds	-	-	-	-	-
616 - Sewer SRF Loan Fund	-	-	-	-	-
618 - Sewer Capital Improvement	2,904,763	3,620,935	3,424,151	1,794,051	95,000
<b>Total Restricted Funds</b>	<b>\$ 2,904,763</b>	<b>\$ 3,620,935</b>	<b>\$ 3,424,151</b>	<b>\$ 1,794,051</b>	<b>\$ 95,000</b>
<b>Restricted Debt Service Reserve Funds</b>					
608 - Sewer Debt Service Reserve	\$ 819,071	\$ 815,235	\$ 798,302	\$ 233,251	\$ 233,251
615 - Sewer Debt Service Reserve '09	-	-	-	253,830	253,830
<b>Total Debt Service Reserve Funds</b>	<b>\$ 819,071</b>	<b>\$ 815,235</b>	<b>\$ 798,302</b>	<b>\$ 487,081</b>	<b>\$ 487,081</b>
<b>Total Sewer Utility Net Cash Position</b>	<b>\$ 4,725,292</b>	<b>\$ 5,442,043</b>	<b>\$ 5,247,271</b>	<b>\$ 4,742,320</b>	<b>\$ 3,461,493</b>

See page 30 for Notes to Financial Statements



CITY OF LAWRENCE MUNICIPAL SEWAGE WORKS

# OPERATING FUND

[CITYOFLAWRENCE.ORG/FINANCIAL](http://CITYOFLAWRENCE.ORG/FINANCIAL)



## City of Lawrence - Municipal Sewage Works Utility

### 606 - Operating Fund

#### Statement of Receipts, Disbursements, and Net Cash Position As of December 31, 2020

	MONTH-TO-DATE			YEAR-TO-DATE		
	2020	2019	Change	2020	2019	Change
<b>Operating Receipts</b>						
Residential Flat Rate Sales	\$ 409,657	\$ 420,946	\$ (11,288)	\$ 4,457,936	\$ 4,434,575	\$ 23,361
Commercial Metered Sales	230,857	276,620	(45,764)	2,647,838	2,842,677	(194,839)
Residential Metered Sales	87,029	80,863	6,166	819,202	712,375	106,828
Penalties	13,877	20,327	(6,450)	104,641	222,637	(117,996)
Miscellaneous Receipts	2,448	3,240	(792)	57,583	35,580	22,003
<b>Total Operating Receipts</b>	<b>\$ 743,868</b>	<b>\$ 801,997</b>	<b>\$ (58,128)</b>	<b>\$ 8,087,200</b>	<b>\$ 8,247,843</b>	<b>\$ (160,644)</b>
<b>Operating Disbursements</b>						
Salaries and Benefits	\$ 122,049	\$ 89,619	\$ 32,431	\$ 1,383,312	\$ 1,249,789	\$ 133,522
Treatment Expense	314,733	114,617	200,116	2,356,730	2,233,523	123,207
Professional and Contractual Services	24,845	15,487	9,358	276,221	231,598	44,622
Materials and Supplies	3,326	8,087	(4,761)	55,463	71,926	(16,463)
Transportation Expense	14,063	3,440	10,623	69,390	51,224	18,166
Insurance Expense	-	-	-	82,049	75,232	6,817
Rental of Equipment	1,137	1,395	(258)	8,889	10,354	(1,465)
Purchased Power	7,732	7,164	568	99,787	111,324	(11,537)
Contractual Payment to City <sup>1</sup>	-	-	-	-	-	-
Miscellaneous Expense	66,158	71,946	(5,788)	675,630	621,797	53,833
<b>Total Operating Disbursements</b>	<b>\$ 554,044</b>	<b>\$ 311,755</b>	<b>\$ 242,288</b>	<b>\$ 5,007,470</b>	<b>\$ 4,656,768</b>	<b>\$ 350,702</b>
<b>Net Operating Receipts/(Disbursements)</b>	<b>\$ 189,825</b>	<b>\$ 490,241</b>	<b>\$ (300,416)</b>	<b>\$ 3,079,730</b>	<b>\$ 3,591,076</b>	<b>\$ (511,346)</b>
<b>Non-Operating Receipts</b>						
EDU Fee	\$ 4,500	\$ 7,500	\$ (3,000)	\$ 353,380	\$ 105,800	\$ 247,580
Loan Payment from Water Utility	-	-	-	-	-	-
Other	6,000	-	6,000	6,000	2,698	3,302
<b>Total Non-Operating Receipts</b>	<b>\$ 10,500</b>	<b>\$ 7,500</b>	<b>\$ 3,000</b>	<b>\$ 359,380</b>	<b>\$ 108,498</b>	<b>\$ 250,882</b>
<b>Non-Operating Disbursements</b>						
Transfers-Out	\$ 204,494	\$ 499,623	\$ (295,129)	\$ 3,446,438	\$ 3,720,476	\$ (274,038)
Loan Payment to Water Utility	-	-	-	-	-	-
Interest Expense	-	-	-	-	-	-
Principal Payment	-	-	-	-	-	-
Capital Leases	-	-	-	-	-	-
Accounts Payable	(3,438)	(1,047)	(2,391)	(2,914)	(1,957)	(956)
Other	-	-	-	-	-	-
<b>Total Non-Operating Receipts/(Disbursements)</b>	<b>\$ 201,056</b>	<b>\$ 498,576</b>	<b>\$ (297,520)</b>	<b>\$ 3,443,525</b>	<b>\$ 3,718,519</b>	<b>\$ (274,994)</b>
<b>Change in Cash Position - Net Receipts</b>	<b>\$ (731)</b>	<b>\$ (834)</b>	<b>\$ 104</b>	<b>\$ (4,415)</b>	<b>\$ (18,945)</b>	<b>\$ 14,530</b>
<b>Beginning Cash Position</b>	<b>1,002,189</b>	<b>1,006,707</b>	<b>(4,519)</b>	<b>1,005,873</b>	<b>1,024,818</b>	<b>(18,945)</b>
<b>Ending Cash Position</b>	<b>\$ 1,001,458</b>	<b>\$ 1,005,873</b>	<b>\$ (4,415)</b>	<b>\$ 1,001,458</b>	<b>\$ 1,005,873</b>	<b>\$ (4,415)</b>

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

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

	<u>MONTH-TO-DATE</u>				
	2020	2019	2018	2017	2016
<b>Operating Receipts</b>					
Residential Flat Rate Sales	\$ 409,657	\$ 420,946	\$ 369,637	\$ 326,694	\$ 345,301
Commercial Metered Sales	230,857	276,620	248,369	217,805	257,004
Residential Metered Sales	87,029	80,863	63,014	48,460	59,475
Penalties	13,877	20,327	23,344	18,275	33,190
Miscellaneous Receipts	2,448	3,240	3,915	2,020	1,580
<b>Total Operating Receipts</b>	<b>\$ 743,868</b>	<b>\$ 801,997</b>	<b>\$ 708,280</b>	<b>\$ 613,254</b>	<b>\$ 696,551</b>
<b>Operating Disbursements</b>					
Salaries and Benefits	\$ 122,049	\$ 89,619	\$ 98,641	\$ 97,688	\$ 103,631
Treatment Expense	314,733	114,617	157,210	84,237	151,731
Professional and Contractual Services	24,845	15,487	15,696	13,407	67,419
Materials and Supplies	3,326	8,087	19,088	19,100	28,827
Transportation Expense	14,063	3,440	7,562	4,608	3,462
Insurance Expense	-	-	-	1,952	1,763
Rental of Equipment	1,137	1,395	678	660	14
Purchased Power	7,732	7,164	9,374	1,155	7,787
Contractual Payment to City <sup>1</sup>	-	-	-	169,663	169,663
Miscellaneous Expense	66,158	71,946	66,996	107,316	14,981
<b>Total Operating Disbursements</b>	<b>\$ 554,044</b>	<b>\$ 311,755</b>	<b>\$ 375,244</b>	<b>\$ 499,787</b>	<b>\$ 549,277</b>
<b>Net Operating Receipts/(Disbursements)</b>	<b>\$ 189,825</b>	<b>\$ 490,241</b>	<b>\$ 333,036</b>	<b>\$ 113,467</b>	<b>\$ 147,274</b>
<b>Non-Operating Receipts</b>					
EDU Fee	\$ 4,500	\$ 7,500	\$ 4,500	\$ 4,500	\$ 1,500
Loan Payment from Water Utility	-	-	-	374,741	-
Other	6,000	-	-	-	14,421
<b>Total Non-Operating Receipts</b>	<b>\$ 10,500</b>	<b>\$ 7,500</b>	<b>\$ 4,500</b>	<b>\$ 379,241</b>	<b>\$ 15,921</b>
<b>Non-Operating Disbursements</b>					
Transfers-Out	\$ 204,494	\$ 499,623	\$ 816,916	\$ 67,572	\$ 64,808
Loan Payment to Water Utility	-	-	-	-	-
Interest Expense	-	-	1	-	60
Principal Payment	-	-	-	-	-
Capital Leases	-	-	502	-	1,249
Accounts Payable	(3,438)	(1,047)	(632)	517	(488)
Other	-	-	-	-	-
<b>Total Non-Operating Receipts/(Disbursements)</b>	<b>\$ 201,056</b>	<b>\$ 498,576</b>	<b>\$ 816,787</b>	<b>\$ 68,089</b>	<b>\$ 65,629</b>
<b>Change in Cash Position - Net Receipts</b>	<b>\$ (731)</b>	<b>\$ (834)</b>	<b>\$ (479,252)</b>	<b>\$ 424,619</b>	<b>\$ 97,566</b>
<b>Beginning Cash Position</b>	<b>1,002,189</b>	<b>1,006,707</b>	<b>1,504,070</b>	<b>2,036,569</b>	<b>2,781,846</b>
<b>Ending Cash Position</b>	<b>\$ 1,001,458</b>	<b>\$ 1,005,873</b>	<b>\$ 1,024,818</b>	<b>\$ 2,461,188</b>	<b>\$ 2,879,412</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 Ending: December 31*

	<u>YEAR-TO-DATE</u>				
	2020	2019	2018	2017	2016
<b>Operating Receipts</b>					
Residential Flat Rate Sales	\$ 4,457,936	\$ 4,434,575	\$ 4,398,907	\$ 4,320,946	\$ 4,467,356
Commercial Metered Sales	2,647,838	2,842,677	2,924,649	2,806,690	3,113,624
Residential Metered Sales	819,202	712,375	731,102	701,163	775,852
Penalties	104,641	222,637	231,930	244,647	202,960
Miscellaneous Receipts	57,583	35,580	49,415	39,640	45,280
<b>Total Operating Receipts</b>	<b>\$ 8,087,200</b>	<b>\$ 8,247,843</b>	<b>\$ 8,336,004</b>	<b>\$ 8,113,087</b>	<b>\$ 8,605,072</b>
<b>Operating Disbursements</b>					
Salaries and Benefits	\$ 1,383,312	\$ 1,249,789	\$ 1,332,893	\$ 1,248,160	\$ 1,334,225
Treatment Expense	2,356,730	2,233,523	2,041,639	1,838,952	2,308,890
Professional and Contractual Services	276,221	231,598	174,347	334,642	943,970
Materials and Supplies	55,463	71,926	197,813	136,609	237,642
Transportation Expense	69,390	51,224	54,908	44,378	87,406
Insurance Expense	82,049	75,232	72,515	88,112	70,156
Rental of Equipment	8,889	10,354	7,614	6,784	3,947
Purchased Power	99,787	111,324	108,317	94,421	100,751
Contractual Payment to City <sup>1</sup>	-	-	-	2,035,959	2,035,959
Miscellaneous Expense	675,630	621,797	658,260	646,347	296,614
<b>Total Operating Disbursements</b>	<b>\$ 5,007,470</b>	<b>\$ 4,656,768</b>	<b>\$ 4,648,307</b>	<b>\$ 6,474,363</b>	<b>\$ 7,419,560</b>
<b>Net Operating Receipts/(Disbursements)</b>	<b>\$ 3,079,730</b>	<b>\$ 3,591,076</b>	<b>\$ 3,687,697</b>	<b>\$ 1,638,723</b>	<b>\$ 1,185,512</b>
<b>Non-Operating Receipts</b>					
EDU Fee	\$ 353,380	\$ 105,800	\$ 196,500	\$ 141,750	\$ 131,250
Loan Payment from Water Utility	-	-	875,259	624,741	-
Other	6,000	2,698	5,968	2,015	30,323
<b>Total Non-Operating Receipts</b>	<b>\$ 359,380</b>	<b>\$ 108,498</b>	<b>\$ 1,077,727</b>	<b>\$ 768,506</b>	<b>\$ 161,573</b>
<b>Non-Operating Disbursements</b>					
Transfers-Out	\$ 3,446,438	\$ 3,720,476	\$ 5,531,002	\$ 2,776,741	\$ 1,472,897
Loan Payment to Water Utility	-	-	-	-	1,500,000
Interest Expense	-	-	4,751	(52,976)	14,300
Principal Payment	-	-	-	(105,000)	-
Capital Leases	-	-	208,903	206,791	202,376
Accounts Payable	(2,914)	(1,957)	(1,796)	(102)	423
Other	-	-	458,933	-	-
<b>Total Non-Operating Receipts/(Disbursements)</b>	<b>\$ 3,443,525</b>	<b>\$ 3,718,519</b>	<b>\$ 6,201,793</b>	<b>\$ 2,825,452</b>	<b>\$ 3,189,997</b>
<b>Change in Cash Position - Net Receipts</b>	<b>\$ (4,415)</b>	<b>\$ (18,945)</b>	<b>\$ (1,436,370)</b>	<b>\$ (418,224)</b>	<b>\$ (1,842,911)</b>
<b>Beginning Cash Position</b>	<b>1,005,873</b>	<b>1,024,818</b>	<b>2,461,188</b>	<b>2,879,412</b>	<b>4,722,323</b>
<b>Ending Cash Position</b>	<b>\$ 1,001,458</b>	<b>\$ 1,005,873</b>	<b>\$ 1,024,818</b>	<b>\$ 2,461,188</b>	<b>\$ 2,879,412</b>



**CITY OF LAWRENCE MUNICIPAL SEWAGE WORKS  
BOND AND CAPITAL IMPROVEMENT FUNDS**

**[CITYOFLAWRENCE.ORG/FINANCIAL](http://CITYOFLAWRENCE.ORG/FINANCIAL)**



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

*Statement of Receipts, Disbursements, and Net Cash Position*  
*As of December 31, 2020*

	MONTH-TO-DATE			YEAR-TO-DATE		
	2020	2019	Change	2020	2019	Change
<b>Receipts</b>						
Transfers In	\$ 44,494	\$ 64,623	\$ (20,129)	\$ 537,438	\$ 775,476	\$ (238,038)
Miscellaneous	-	-	-	-	-	-
<b>Total Receipts</b>	<b>\$ 44,494</b>	<b>\$ 64,623</b>	<b>\$ (20,129)</b>	<b>\$ 537,438</b>	<b>\$ 775,476</b>	<b>\$ (238,038)</b>
<b>Disbursements</b>						
Principal	\$ 191,705	\$ 179,400	\$ 12,305	\$ 351,205	\$ 337,800	\$ 13,405
Interest	84,942	101,319	(16,377)	183,884	223,815	(39,931)
Other	1,500	213,011	(211,511)	2,350	213,861	(211,511)
<b>Total Disbursements</b>	<b>\$ 278,147</b>	<b>\$ 493,730</b>	<b>\$ (215,584)</b>	<b>\$ 537,438</b>	<b>\$ 775,476</b>	<b>\$ (238,038)</b>
<b>Change in Cash Position</b>	<b>\$ (233,652)</b>	<b>\$ (429,107)</b>	<b>\$ 195,455</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Beginning Cash Position</b>	<b>233,652</b>	<b>429,107</b>	<b>(195,455)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Ending Cash Position</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>



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

*Statement of Receipts, Disbursements, and Net Cash Position*  
*As of December 31, 2020*

	MONTH-TO-DATE			YEAR-TO-DATE		
	2020	2019	Change	2020	2019	Change
<b>Receipts</b>						
Transfers In	\$ 160,000	\$ 646,511	\$ (486,511)	\$ 2,909,000	\$ 3,156,511	\$ (247,511)
Miscellaneous	-	2,738	(2,738)	20,236	975,625	(955,389)
<b>Total Receipts</b>	<b>\$ 160,000</b>	<b>\$ 649,249</b>	<b>\$ (489,249)</b>	<b>\$ 2,929,236</b>	<b>\$ 4,132,136</b>	<b>\$ (1,202,900)</b>
<b>Disbursements</b>						
Professional and Contractual Services	\$ 28,286	\$ 66,495	\$ (38,209)	\$ 1,349,437	\$ 1,394,401	\$ (44,964)
Materials and Supplies	-	-	-	33,720	297,344	(263,623)
Payment to City	169,663	169,663		2,035,959	2,035,959	
Other	36,326	68,659	(32,333)	226,291	207,647	18,644
<b>Total Disbursements</b>	<b>\$ 234,275</b>	<b>\$ 304,817</b>	<b>\$ (70,542)</b>	<b>\$ 3,645,408</b>	<b>\$ 3,935,352</b>	<b>\$ (289,944)</b>
<b>Change in Cash Position</b>	<b>\$ (74,275)</b>	<b>\$ 344,432</b>	<b>\$ (418,708)</b>	<b>\$ (716,172)</b>	<b>\$ 196,784</b>	<b>\$ (912,956)</b>
<b>Beginning Cash Position</b>	<b>2,979,038</b>	<b>3,276,503</b>	<b>(297,465)</b>	<b>3,620,935</b>	<b>3,424,151</b>	<b>196,784</b>
<b>Ending Cash Position</b>	<b>\$ 2,904,763</b>	<b>\$ 3,620,935</b>	<b>\$ (716,172)</b>	<b>\$ 2,904,763</b>	<b>\$ 3,620,935</b>	<b>\$ (716,172)</b>

CITY OF LAWRENCE MUNICIPAL SEWAGE WORKS  
**RESTRICTED DEBT SERVICE FUNDS**



[CITYOFLAWRENCE.ORG/FINANCIAL](http://CITYOFLAWRENCE.ORG/FINANCIAL)



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

*Statement of Receipts, Disbursements, and Net Cash Position*  
*As of December 31, 2020*

	MONTH-TO-DATE			YEAR-TO-DATE		
	2020	2019	Change	2020	2019	Change
<b>Receipts</b>						
Transfers In	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Miscellaneous	9	1,001	(992)	3,836	16,934	(13,098)
<b>Total Receipts</b>	<b>\$ 9</b>	<b>\$ 1,001</b>	<b>\$ (992)</b>	<b>\$ 3,836</b>	<b>\$ 16,934</b>	<b>\$ (13,098)</b>
<b>Disbursements</b>						
Principal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interest	-	-	-	-	-	-
Other	-	-	-	-	-	-
<b>Total Disbursements</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Change in Cash Position</b>	<b>\$ 9</b>	<b>\$ 1,001</b>	<b>\$ (992)</b>	<b>\$ 3,836</b>	<b>\$ 16,934</b>	<b>\$ (13,098)</b>
<b>Beginning Cash Position</b>	<b>819,062</b>	<b>814,234</b>	<b>4,828</b>	<b>815,235</b>	<b>798,302</b>	<b>16,934</b>
<b>Ending Cash Position<sup>2</sup></b>	<b>\$ 819,071</b>	<b>\$ 815,235</b>	<b>\$ 3,836</b>	<b>\$ 819,071</b>	<b>\$ 815,235</b>	<b>\$ 3,836</b>



# City of Lawrence - Municipal Sewage Works Utility

## Notes to Financial Statements

*As of December 31, 2020*

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### **Notes:**

- (1) - Contractual payment to City paid from Sewer Operating Fund through 2017. Payment is now made from Fund 618 - Sewer Capital Improvement Fund.
- (2) - Sewer debt service reserve funds are held in one account at Bank of New York. Fund 615 was consolidated with Fund 608 to reflect the common reserve held at BNY.