



**JANUARY 2019**

# **LAWRENCE UTILITIES**

MONTHLY FINANCIAL UPDATE

Mayor Steve Collier  
City Controller Jason C. Fenwick  
Utilities Superintendent Scott Salsbery

# LAWRENCE UTILITIES

## MONTHLY FINANCIAL UPDATE



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CITY OF LAWRENCE MUNICIPAL WATER WORKS

# SUMMARY

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



## City of Lawrence - Municipal Water Works Utility

### Summary - All Funds

#### *Net Cash Position Summary*

*As of January 31, 2019*

	1/31/2019	1/31/2018	1/31/2017	1/31/2016	1/31/2015
<b>Operating Fund</b>					
601 - Water Operating Fund	\$ 1,004,765	\$ 959,730	\$ 60,944	\$ (699,980)	\$ (556,884)
<b>Restricted Funds</b>					
602 - Bond and Interest Sinking	\$ 81,385	\$ 83,667	\$ 101,131	\$ -	\$ -
603 - 2017 Water SRF Bond and Interest	191,546	104,911	-	-	-
605 - Water Utility Bond Proceeds	10,182	14,649	-	-	-
610 - Water '09 Bond Proceeds	-	-	-	-	-
617 - Capital Improvement Fund	3,889,001	863,183	-	(377,734)	(934)
619 - Water 2017 SRF Loan Fund	3,119,747	-	-	-	-
<b>Total Restricted Funds</b>	<b>\$ 7,291,862</b>	<b>\$ 1,066,409</b>	<b>\$ 101,131</b>	<b>\$ (377,734)</b>	<b>\$ (934)</b>
<b>Restricted Debt Service Reserve Funds</b>					
604 - Water Bond Debt Service Reserve	\$ 373,068	\$ 321,272	\$ 664,230	\$ 664,004	\$ 663,744
614 - Water Bond Debt Service Reserve '09	-	-	395,633	395,499	395,232
<b>Total Debt Service Reserve Funds</b>	<b>\$ 373,068</b>	<b>\$ 321,272</b>	<b>\$ 1,059,863</b>	<b>\$ 1,059,503</b>	<b>\$ 1,058,976</b>
<b>Total Water Utility Cash Position</b>	<b>\$ 8,669,695</b>	<b>\$ 2,347,411</b>	<b>\$ 1,221,937</b>	<b>\$ (18,211)</b>	<b>\$ 501,157</b>





CITY OF LAWRENCE MUNICIPAL WATER WORKS

# OPERATING FUND

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



**City of Lawrence - Municipal Water Works Utility**  
**601 - Water Utility Operating Fund**

*Statement of Operating Receipts, Operating Disbursements, and Operating Margin*  
*As of January 31, 2019*

	<u>MONTH-TO-DATE</u>			<u>YEAR-TO-DATE</u>		
	2019	2018	Change	2019	2018	Change
<b>Operating Receipts</b>						
Residential Metered Sales	\$ 528,234	\$ 564,804	\$ (36,570)	\$ 528,234	\$ 564,804	\$ (36,570)
Commercial Metered Sales	198,443	201,982	(3,539)	198,443	201,982	(3,539)
Private Fire Protection	31,176	41,410	(10,235)	31,176	41,410	(10,235)
Hydrant Fees	18,648	23,418	(4,769)	18,648	23,418	(4,769)
Penalties	20,665	20,519	146	20,665	20,519	146
New Meters	4,043	4,636	(593)	4,043	4,636	(593)
Miscellaneous	1,688	3,619	(1,931)	1,688	3,619	(1,931)
<b>Total Operating Receipts</b>	<b>\$ 802,897</b>	<b>\$ 860,387</b>	<b>\$ (57,491)</b>	<b>\$ 802,897</b>	<b>\$ 860,387</b>	<b>\$ (57,491)</b>
<b>Operating Disbursements</b>						
Salaries and Benefits	\$ 167,939	\$ 164,434	\$ 3,504	\$ 167,939	\$ 164,434	\$ 3,504
Professional and Contractual Services	59,237	5,877	53,361	59,237	5,877	53,361
Materials and Supplies	21,080	25,123	(4,043)	21,080	25,123	(4,043)
Transportation Expense	3,091	4,214	(1,122)	3,091	4,214	(1,122)
Insurance Expense	18,698	23,636	(4,938)	18,698	23,636	(4,938)
Chemicals	10,404	12,488	(2,084)	10,404	12,488	(2,084)
Rental of Equipment	1,590	660	930	1,590	660	930
Purchased Power	30,351	55,388	(25,037)	30,351	55,388	(25,037)
Miscellaneous Expense	68,059	106,592	(38,533)	68,059	106,592	(38,533)
Contractual Payment to City <sup>1</sup>	-	-	-	-	-	-
<b>Total Operating Disbursements</b>	<b>\$ 380,450</b>	<b>\$ 398,411</b>	<b>\$ (17,962)</b>	<b>\$ 380,450</b>	<b>\$ 398,411</b>	<b>\$ (17,962)</b>
<b>Net Operating Receipts/(Disbursements)</b>	<b>\$ 422,447</b>	<b>\$ 461,976</b>	<b>\$ (39,529)</b>	<b>\$ 422,447</b>	<b>\$ 461,976</b>	<b>\$ (39,529)</b>
<b>Net Operating Margin</b>	<b>52.6%</b>	<b>53.7%</b>	<b>-1.1%</b>	<b>52.6%</b>	<b>53.7%</b>	<b>-1.1%</b>
<b>Non-Operating Receipts</b>						
EDU Fees	\$ 12,000	\$ 12,500	\$ (500)	\$ 12,000	\$ 12,500	\$ (500)
Other Receipts	12,119	16,251	(4,132)	12,119	16,251	(4,132)
<b>Total Non-Operating Receipts</b>	<b>\$ 24,119</b>	<b>\$ 28,751</b>	<b>\$ (4,632)</b>	<b>\$ 24,119</b>	<b>\$ 28,751</b>	<b>\$ (4,632)</b>
<b>Non-Operating Disbursements</b>						
Transfers to Water Bond and Interest Fund	\$ 127,427	\$ 97,842	\$ 29,585	\$ 127,427	\$ 97,842	\$ 29,585
Transfers to Water Debt Service Reserve Fund	3,751	3,751	-	3,751	3,751	-
Loan Payment to Sewer Utility	-	375,259	(375,259)	-	375,259	(375,259)
Principal Payment	-	-	-	-	-	-
Interest Expense	-	43	(43)	-	43	(43)
Capital Leases	-	1,769	(1,769)	-	1,769	(1,769)
Other	(4,147)	32,883	(37,029)	(4,147)	32,883	(37,029)
Other Transfers-Out	-	-	-	-	-	-
Transfers to Water Capital Improvement Fund	350,000	124,741	225,259	350,000	124,741	225,259
<b>Total Non-Operating Disbursements</b>	<b>\$ 477,032</b>	<b>\$ 636,288</b>	<b>\$ (159,256)</b>	<b>\$ 477,032</b>	<b>\$ 636,288</b>	<b>\$ (159,256)</b>
<b>Change in Cash Position - Net Receipts</b>	<b>\$ (30,465)</b>	<b>\$ (145,560)</b>	<b>\$ 115,095</b>	<b>\$ (30,465)</b>	<b>\$ (145,560)</b>	<b>\$ 115,095</b>
<b>Beginning Cash Position</b>	<b>1,035,230</b>	<b>1,105,291</b>	<b>(70,060)</b>	<b>1,035,230</b>	<b>1,105,291</b>	<b>(70,060)</b>
<b>Ending Cash Position</b>	<b>\$ 1,004,765</b>	<b>\$ 959,730</b>	<b>\$ 45,035</b>	<b>\$ 1,004,765</b>	<b>\$ 959,730</b>	<b>\$ 45,035</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: January 31**

	MONTH-TO-DATE				
	2019	2018	2017	2016	2015
<b>Operating Receipts</b>					
Residential Metered Sales	\$ 528,234	\$ 564,804	\$ 321,809	\$ 398,286	\$ 297,463
Commercial Metered Sales	198,443	201,982	114,974	213,313	107,547
Private Fire Protection	31,176	41,410	23,197	36,008	19,642
Hydrant Fees	18,648	23,418	11,323	19,934	10,751
Penalties	20,665	20,519	17,025	4,270	10,214
New Meters	4,043	4,636	2,113	1,828	1,424
Miscellaneous	1,688	3,619	4,904	-	11,969
<b>Total Operating Receipts</b>	<b>\$ 802,897</b>	<b>\$ 860,387</b>	<b>\$ 495,345</b>	<b>\$ 673,639</b>	<b>\$ 459,010</b>
<b>Operating Disbursements</b>					
Salaries and Benefits	\$ 167,939	\$ 164,434	\$ 159,429	\$ 162,742	\$ 167,981
Professional and Contractual Services	59,237	5,877	82,231	25,742	20,729
Materials and Supplies	21,080	25,123	42,191	23,349	33,092
Transportation Expense	3,091	4,214	3,674	3,481	4,813
Insurance Expense	18,698	23,636	22,975	1,961	15,797
Chemicals	10,404	12,488	3,008	3,530	3,308
Rental of Equipment	1,590	660	312	-	418
Purchased Power	30,351	55,388	28,866	43,392	8,850
Miscellaneous Expense	68,059	106,592	22,396	40,534	7,263
Contractual Payment to City <sup>1</sup>	-	-	96,442	-	158,961
<b>Total Operating Disbursements</b>	<b>\$ 380,450</b>	<b>\$ 398,411</b>	<b>\$ 461,524</b>	<b>\$ 304,731</b>	<b>\$ 421,212</b>
<b>Net Operating Receipts/(Disbursements)</b>	<b>\$ 422,447</b>	<b>\$ 461,976</b>	<b>\$ 33,820</b>	<b>\$ 368,907</b>	<b>\$ 37,798</b>
<b>Net Operating Margin</b>	<b>52.6%</b>	<b>53.7%</b>	<b>6.8%</b>	<b>54.8%</b>	<b>8.2%</b>
<b>Non-Operating Receipts</b>					
EDU Fees	\$ 12,000	\$ 12,500	\$ 10,500	\$ 1,050	\$ 9,000
Other Receipts	12,119	16,251	8,431	47,728	36,015
<b>Total Non-Operating Receipts</b>	<b>\$ 24,119</b>	<b>\$ 28,751</b>	<b>\$ 18,931</b>	<b>\$ 48,778</b>	<b>\$ 45,015</b>
<b>Non-Operating Disbursements</b>					
Transfers to Water Bond and Interest Fund	\$ 127,427	\$ 97,842	\$ 102,631	\$ -	\$ -
Transfers to Water Debt Service Reserve Fund	3,751	3,751	-	-	-
Loan Payment to Sewer Utility	-	375,259	-	-	-
Principal Payment	-	-	-	-	-
Interest Expense	-	43	89	-	60
Capital Leases	-	1,769	1,723	-	443
Other	(4,147)	32,883	(5,675)	22,268	1,346
Other Transfers-Out	-	-	-	-	-
Transfers to Water Capital Improvement Fund	350,000	124,741	-	-	-
<b>Total Non-Operating Disbursements</b>	<b>\$ 477,032</b>	<b>\$ 636,288</b>	<b>\$ 98,767</b>	<b>\$ 22,268</b>	<b>\$ 1,849</b>
<b>Change in Cash Position - Net Receipts</b>	<b>\$ (30,465)</b>	<b>\$ (145,560)</b>	<b>\$ (46,016)</b>	<b>\$ 395,417</b>	<b>\$ 80,964</b>
<b>Beginning Cash Position</b>	<b>1,035,230</b>	<b>1,105,291</b>	<b>106,959</b>	<b>(1,095,397)</b>	<b>(637,848)</b>
<b>Ending Cash Position</b>	<b>\$ 1,004,765</b>	<b>\$ 959,730</b>	<b>\$ 60,944</b>	<b>\$ (699,980)</b>	<b>\$ (556,884)</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: January 31

	YEAR-TO-DATE				
	2019	2018	2017	2016	2015
<b>Operating Receipts</b>					
Residential Metered Sales	\$ 528,234	\$ 564,804	\$ 321,809	\$ 398,286	\$ 297,463
Commercial Metered Sales	198,443	201,982	114,974	213,313	107,547
Private Fire Protection	31,176	41,410	23,197	36,008	19,642
Hydrant Fees	18,648	23,418	11,323	19,934	10,751
Penalties	20,665	20,519	17,025	4,270	10,214
New Meters	4,043	4,636	2,113	1,828	1,424
Miscellaneous	1,688	3,619	4,904	-	11,969
<b>Total Operating Receipts</b>	<b>\$ 802,897</b>	<b>\$ 860,387</b>	<b>\$ 495,345</b>	<b>\$ 673,639</b>	<b>\$ 459,010</b>
<b>Operating Disbursements</b>					
Salaries and Benefits	\$ 167,939	\$ 164,434	\$ 159,429	\$ 162,742	\$ 167,981
Professional and Contractual Services	59,237	5,877	82,231	25,742	20,729
Materials and Supplies	21,080	25,123	42,191	23,349	33,092
Transportation Expense	3,091	4,214	3,674	3,481	4,813
Insurance Expense	18,698	23,636	22,975	1,961	15,797
Chemicals	10,404	12,488	3,008	3,530	3,308
Rental of Equipment	1,590	660	312	-	418
Purchased Power	30,351	55,388	28,866	43,392	8,850
Miscellaneous Expense	68,059	106,592	22,396	40,534	7,263
Contractual Payment to City <sup>1</sup>	-	-	96,442	-	158,961
<b>Total Operating Disbursements</b>	<b>\$ 380,450</b>	<b>\$ 398,411</b>	<b>\$ 461,524</b>	<b>\$ 304,731</b>	<b>\$ 421,212</b>
<b>Net Operating Receipts/(Disbursements)</b>	<b>\$ 422,447</b>	<b>\$ 461,976</b>	<b>\$ 33,820</b>	<b>\$ 368,907</b>	<b>\$ 37,798</b>
<b>Net Operating Margin</b>	<b>52.6%</b>	<b>53.7%</b>	<b>6.8%</b>	<b>54.8%</b>	<b>8.2%</b>
<b>Non-Operating Receipts</b>					
EDU Fees	\$ 12,000	\$ 12,500	\$ 10,500	\$ 1,050	\$ 9,000
Other Receipts	12,119	16,251	8,431	47,728	36,015
<b>Total Non-Operating Receipts</b>	<b>\$ 24,119</b>	<b>\$ 28,751</b>	<b>\$ 18,931</b>	<b>\$ 48,778</b>	<b>\$ 45,015</b>
<b>Non-Operating Disbursements</b>					
Transfers to Water Bond and Interest Fund	\$ 127,427	\$ 97,842	\$ 102,631	\$ -	\$ -
Transfers to Water Debt Service Reserve Fund	3,751	3,751	-	-	-
Loan Payment to Sewer Utility	-	375,259	-	-	-
Principal Payment	-	-	-	-	-
Interest Expense	-	43	89	-	60
Capital Leases	-	1,769	1,723	-	443
Other	(4,147)	32,883	(5,675)	22,268	1,346
Other Transfers-Out	-	-	-	-	-
Transfers to Water Capital Improvement Fund	350,000	124,741	-	-	-
<b>Total Non-Operating Disbursements</b>	<b>\$ 477,032</b>	<b>\$ 636,288</b>	<b>\$ 98,767</b>	<b>\$ 22,268</b>	<b>\$ 1,849</b>
<b>Change in Cash Position - Net Receipts</b>	<b>\$ (30,465)</b>	<b>\$ (145,560)</b>	<b>\$ (46,016)</b>	<b>\$ 395,417</b>	<b>\$ 80,964</b>
<b>Beginning Cash Position</b>	<b>1,035,230</b>	<b>1,105,291</b>	<b>106,959</b>	<b>(1,095,397)</b>	<b>(637,848)</b>
<b>Ending Cash Position</b>	<b>\$ 1,004,765</b>	<b>\$ 959,730</b>	<b>\$ 60,944</b>	<b>\$ (699,980)</b>	<b>\$ (556,884)</b>





CITY OF LAWRENCE MUNICIPAL WATER WORKS

# RESTRICTED FUNDS

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



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

*Statement of Receipts, Disbursements, and Net Cash Position*  
*As of January 31, 2019*

	<u>MONTH-TO-DATE</u>			<u>YEAR-TO-DATE</u>		
	2019	2018	Change	2019	2018	Change
<b>Receipts</b>						
Transfers In	\$ 84,085	\$ 83,667	\$ 418	\$ 84,085	\$ 83,667	\$ 418
Miscellaneous	-	-	-	-	-	-
<b>Total Receipts</b>	<b>\$ 84,085</b>	<b>\$ 83,667</b>	<b>\$ 418</b>	<b>\$ 84,085</b>	<b>\$ 83,667</b>	<b>\$ 418</b>
<b>Disbursements</b>						
Principal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interest	-	-	-	-	-	-
Other	2,700	-	2,700	2,700	-	2,700
<b>Total Disbursements</b>	<b>\$ 2,700</b>	<b>\$ -</b>	<b>\$ 2,700</b>	<b>\$ 2,700</b>	<b>\$ -</b>	<b>\$ 2,700</b>
<b>Change in Cash Position</b>	<b>\$ 81,385</b>	<b>\$ 83,667</b>	<b>\$ (2,282)</b>	<b>\$ 81,385</b>	<b>\$ 83,667</b>	<b>\$ (2,282)</b>
<b>Beginning Cash Position</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Ending Cash Position</b>	<b>\$ 81,385</b>	<b>\$ 83,667</b>	<b>\$ (2,282)</b>	<b>\$ 81,385</b>	<b>\$ 83,667</b>	<b>\$ (2,282)</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 January 31, 2019*

	<u>MONTH-TO-DATE</u>			<u>YEAR-TO-DATE</u>		
	2019	2018	Change	2019	2018	Change
<b>Receipts</b>						
Transfers In	\$ 43,342	\$ 14,175	\$ 29,167	\$ 43,342	\$ 14,175	\$ 29,167
Miscellaneous	419	-	419	419	-	419
<b>Total Receipts</b>	<b>\$ 43,760</b>	<b>\$ 14,175</b>	<b>\$ 29,585</b>	<b>\$ 43,760</b>	<b>\$ 14,175</b>	<b>\$ 29,585</b>
<b>Disbursements</b>						
Principal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interest	89,499	-	89,499	89,499	-	89,499
Other	-	-	-	-	-	-
<b>Total Disbursements</b>	<b>\$ 89,499</b>	<b>\$ -</b>	<b>\$ 89,499</b>	<b>\$ 89,499</b>	<b>\$ -</b>	<b>\$ 89,499</b>
<b>Change in Cash Position</b>	<b>\$ (45,739)</b>	<b>\$ 14,175</b>	<b>\$ (59,914)</b>	<b>\$ (45,739)</b>	<b>\$ 14,175</b>	<b>\$ (59,914)</b>
<b>Beginning Cash Position</b>	<b>237,285</b>	<b>90,736</b>	<b>146,549</b>	<b>237,285</b>	<b>90,736</b>	<b>146,549</b>
<b>Ending Cash Position</b>	<b>\$ 191,546</b>	<b>\$ 104,911</b>	<b>\$ 86,635</b>	<b>\$ 191,546</b>	<b>\$ 104,911</b>	<b>\$ 86,635</b>



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

*Statement of Receipts, Disbursements, and Net Cash Position*  
*As of January 31, 2019*

	MONTH-TO-DATE			YEAR-TO-DATE		
	2019	2018	Change	2019	2018	Change
<b>Receipts</b>						
Interest on Investment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Bond Proceeds	-	-	-	-	-	-
<b>Total Receipts</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Disbursements</b>						
Professional and Contractual Services	\$ -	\$ 1,784	\$ (1,784)	\$ -	\$ 1,784	\$ (1,784)
Other	-	2,000	(2,000)	-	2,000	(2,000)
<b>Total Disbursements</b>	<b>\$ -</b>	<b>\$ 3,784</b>	<b>\$ (3,784)</b>	<b>\$ -</b>	<b>\$ 3,784</b>	<b>\$ (3,784)</b>
<b>Change in Cash Position</b>	<b>\$ -</b>	<b>\$ (3,784)</b>	<b>\$ 3,784</b>	<b>\$ -</b>	<b>\$ (3,784)</b>	<b>\$ 3,784</b>
<b>Beginning Cash Position</b>	<b>10,182</b>	<b>18,433</b>	<b>(8,250)</b>	<b>10,182</b>	<b>18,433</b>	<b>(8,250)</b>
<b>Ending Cash Position</b>	<b>\$ 10,182</b>	<b>\$ 14,649</b>	<b>\$ (4,467)</b>	<b>\$ 10,182</b>	<b>\$ 14,649</b>	<b>\$ (4,467)</b>

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

*Statement of Receipts, Disbursements, and Net Cash Position  
As of January 31, 2019*

	<u>MONTH-TO-DATE</u>			<u>YEAR-TO-DATE</u>		
	2019	2018	Change	2019	2018	Change
<b>Receipts</b>						
Transfers In	\$ 350,000	\$ 124,741	\$ 225,259	\$ 350,000	\$ 124,741	\$ 225,259
Miscellaneous	-	-	-	-	-	-
<b>Total Receipts</b>	<b>\$ 350,000</b>	<b>\$ 124,741</b>	<b>\$ 225,259</b>	<b>\$ 350,000</b>	<b>\$ 124,741</b>	<b>\$ 225,259</b>
<b>Disbursements</b>						
Professional and Contractual Services	\$ 33,730	\$ -	\$ 33,730	\$ 33,730	\$ -	\$ 33,730
Payment In Lieu of Taxes <sup>1</sup>	89,375	83,862	5,513	89,375	83,862	5,513
Other	17,969	-	17,969	17,969	-	17,969
<b>Total Disbursements</b>	<b>\$ 141,074</b>	<b>\$ 83,862</b>	<b>\$ 57,211</b>	<b>\$ 141,074</b>	<b>\$ 83,862</b>	<b>\$ 57,211</b>
<b>Change in Cash Position</b>	<b>\$ 208,926</b>	<b>\$ 40,879</b>	<b>\$ 168,048</b>	<b>\$ 208,926</b>	<b>\$ 40,879</b>	<b>\$ 168,048</b>
<b>Beginning Cash Position</b>	<b>3,680,074</b>	<b>822,304</b>	<b>2,857,770</b>	<b>3,680,074</b>	<b>822,304</b>	<b>2,857,770</b>
<b>Ending Cash Position</b>	<b>\$ 3,889,001</b>	<b>\$ 863,183</b>	<b>\$ 3,025,818</b>	<b>\$ 3,889,001</b>	<b>\$ 863,183</b>	<b>\$ 3,025,818</b>

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

*Statement of Receipts, Disbursements, and Net Cash Position*  
*As of January 31, 2019*

	<u>MONTH-TO-DATE</u>			<u>YEAR-TO-DATE</u>		
	2019	2018	Change	2019	2018	Change
<b>Receipts</b>						
2017 SRF Bond Proceeds <sup>4</sup>	\$ -	\$ 691,939	\$ (691,939)	\$ -	\$ 691,939	\$ (691,939)
Miscellaneous	6,160	-	6,160	6,160	-	6,160
<b>Total Receipts</b>	<b>\$ 6,160</b>	<b>\$ 691,939</b>	<b>\$ (685,779)</b>	<b>\$ 6,160</b>	<b>\$ 691,939</b>	<b>\$ (685,779)</b>
<b>Disbursements</b>						
Engineering	\$ 66,378	\$ 89,517	\$ (23,139)	\$ 66,378	\$ 89,517	\$ (23,139)
Accounting	-	-	-	-	-	-
Legal	-	-	-	-	-	-
Other	-	602,422	(602,422)	-	602,422	(602,422)
<b>Total Disbursements</b>	<b>\$ 66,378</b>	<b>\$ 691,939</b>	<b>\$ (625,561)</b>	<b>\$ 66,378</b>	<b>\$ 691,939</b>	<b>\$ (625,561)</b>
<b>Change in Cash Position</b>	<b>\$ (60,218)</b>	<b>\$ -</b>	<b>\$ (60,218)</b>	<b>\$ (60,218)</b>	<b>\$ -</b>	<b>\$ (60,218)</b>
<b>Beginning Cash Position</b>	<b>3,179,965</b>	<b>-</b>	<b>3,179,965</b>	<b>3,179,965</b>	<b>-</b>	<b>3,179,965</b>
<b>Ending Cash Position</b>	<b>\$ 3,119,747</b>	<b>\$ -</b>	<b>\$ 3,119,747</b>	<b>\$ 3,119,747</b>	<b>\$ -</b>	<b>\$ 3,119,747</b>





CITY OF LAWRENCE MUNICIPAL WATER WORKS

# RESTRICTED DEBT SERVICE FUNDS

[WWW.CITYOFLAWRENCE.ORG/CONTROLLER/FINANCIAL](http://WWW.CITYOFLAWRENCE.ORG/CONTROLLER/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 January 31, 2019*

	MONTH-TO-DATE			YEAR-TO-DATE		
	2019	2018	Change	2019	2018	Change
<b>Receipts</b>						
Transfers-In	\$ 3,751	\$ 3,751	\$ -	\$ 3,751	\$ 3,751	\$ -
Miscellaneous	682	-	682	682	-	682
<b>Total Receipts</b>	<b>\$ 4,434</b>	<b>\$ 3,751</b>	<b>\$ 682</b>	<b>\$ 4,434</b>	<b>\$ 3,751</b>	<b>\$ 682</b>
<b>Disbursements</b>						
Principal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interest	-	-	-	-	-	-
Bank Service Charges	-	-	-	-	-	-
Other	-	-	-	-	-	-
<b>Total Disbursements</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Change in Cash Position</b>	<b>\$ 4,434</b>	<b>\$ 3,751</b>	<b>\$ 682</b>	<b>\$ 4,434</b>	<b>\$ 3,751</b>	<b>\$ 682</b>
<b>Beginning Cash Position</b>	<b>368,634</b>	<b>317,520</b>	<b>51,114</b>	<b>368,634</b>	<b>317,520</b>	<b>51,114</b>
<b>Ending Cash Position<sup>2</sup></b>	<b>\$ 373,068</b>	<b>\$ 321,272</b>	<b>\$ 51,796</b>	<b>\$ 373,068</b>	<b>\$ 321,272</b>	<b>\$ 51,796</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 January 31, 2019*

	MONTH-TO-DATE			YEAR-TO-DATE		
	2019	2018	Change	2019	2018	Change
<b>Receipts</b>						
Interest on Investment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Miscellaneous	-	-	-	-	-	-
<b>Total Receipts</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Disbursements</b>						
Principal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interest	-	-	-	-	-	-
Bank Service Charges	-	-	-	-	-	-
Other	-	-	-	-	-	-
<b>Total Disbursements</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Change in Cash Position</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Beginning Cash Position</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Ending Cash Position<sup>3</sup></b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>



# City of Lawrence - Municipal Water Works Utility

## Notes to Financial Statements

*As of January 31, 2019*

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### Notes:

(1) - 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.

(2) - Cash reserve for 2017 SRF loan. Reserve is funded in monthly installments through May 2021

(3) - 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

(4) - Remaining undrawn balance of the SRF loan was deposited into construction account per IFA.

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# LAWRENCE UTILITIES

## MONTHLY FINANCIAL UPDATE



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### CITY OF LAWRENCE MUNICIPAL SEWAGE WORKS

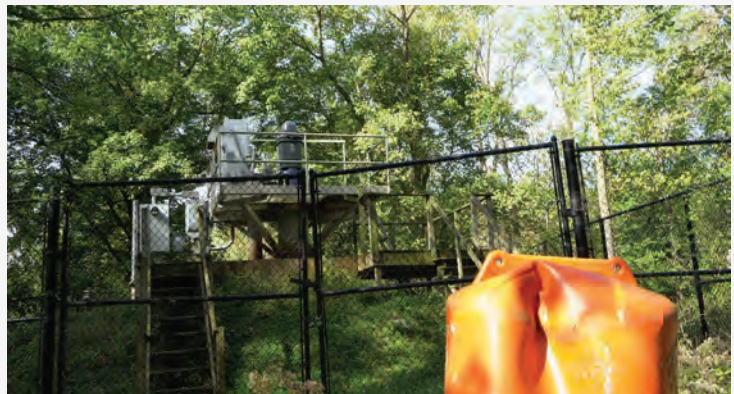
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CITY OF LAWRENCE MUNICIPAL SEWAGE WORKS

# SUMMARY

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



## City of Lawrence - Municipal Sewage Works Utility

### Summary - All Funds

#### *Net Cash Position Summary*

*As of January 31, 2019*

	1/31/2019	1/31/2018	1/31/2017	1/31/2016	1/31/2015
<b>Operating Fund</b>					
606 - Sewer Operating Fund	\$ 1,022,734	\$ 3,031,364	\$ 3,173,676	\$ 5,287,419	\$ 5,724,786
<b>Restricted Funds</b>					
607 - Sewer Bond and Interest Sinking	\$ 47,873	\$ 48,167	\$ 46,939	\$ (47,802)	\$ -
609 - Sewer Bond Proceeds	-	-	-	-	-
611 - Sewer '09 Bond Proceeds	-	-	-	(97,632)	(675)
616 - Sewer SRF Loan	-	-	-	(111,537)	-
618 - Sewer Capital Improvement	3,484,272	1,604,951	14,019	(343,230)	(195,814)
<b>Total Restricted Funds</b>	<b>\$ 3,532,145</b>	<b>\$ 1,653,118</b>	<b>\$ 60,958</b>	<b>\$ (600,201)</b>	<b>\$ (196,489)</b>
<b>Restricted Debt Service Reserve Funds</b>					
608 - Sewer Debt Service Reserve	\$ 799,795	\$ 233,251	\$ 233,251	\$ 233,251	\$ 233,251
615 - Sewer Debt Service Reserve '09	-	253,830	253,830	253,830	253,792
<b>Total Debt Service Reserve Funds</b>	<b>\$ 799,795</b>	<b>\$ 487,081</b>	<b>\$ 487,081</b>	<b>\$ 487,081</b>	<b>\$ 487,043</b>
<b>Total Sewer Utility Net Cash Position</b>	<b>\$ 5,354,675</b>	<b>\$ 5,171,563</b>	<b>\$ 3,721,715</b>	<b>\$ 5,174,298</b>	<b>\$ 6,015,340</b>

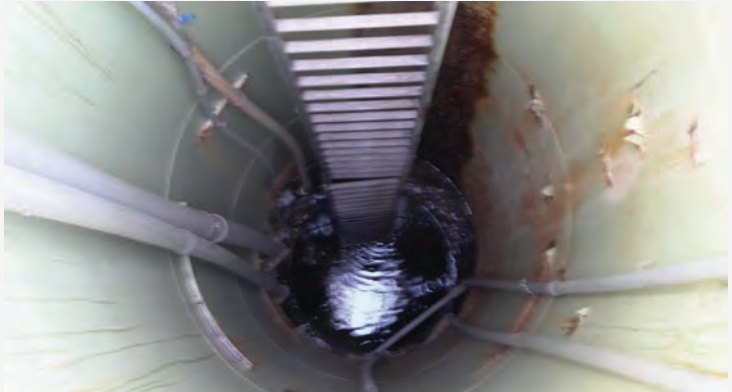
See page 34 for Notes to Financial Statements





CITY OF LAWRENCE MUNICIPAL SEWAGE WORKS  
**OPERATING FUND**

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



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

*Statement of Receipts, Disbursements, and Net Cash Position*  
*As of January 31, 2019*

	MONTH-TO-DATE			YEAR-TO-DATE		
	2019	2018	Change	2019	2018	Change
<b>Operating Receipts</b>						
Residential Flat Rate Sales	\$ 380,241	\$ 415,116	\$ (34,875)	\$ 380,241	\$ 415,116	\$ (34,875)
Commercial Metered Sales	226,939	236,073	(9,134)	226,939	236,073	(9,134)
Residential Metered Sales	70,524	66,564	3,960	70,524	66,564	3,960
Penalties	21,335	19,033	2,302	21,335	19,033	2,302
Miscellaneous Receipts	3,050	3,980	(930)	3,050	3,980	(930)
<b>Total Operating Receipts</b>	<b>\$ 702,088</b>	<b>\$ 740,765</b>	<b>\$ (38,677)</b>	<b>\$ 702,088</b>	<b>\$ 740,765</b>	<b>\$ (38,677)</b>
<b>Operating Disbursements</b>						
Salaries and Benefits	\$ 118,661	\$ 127,634	\$ (8,974)	\$ 118,661	\$ 127,634	\$ (8,974)
Treatment Expense	114,507	261,367	(146,860)	114,507	261,367	(146,860)
Professional and Contractual Services	27,021	10,368	16,653	27,021	10,368	16,653
Materials and Supplies	7,256	9,203	(1,947)	7,256	9,203	(1,947)
Transportation Expense	3,755	3,323	432	3,755	3,323	432
Insurance Expense	18,698	23,636	(4,938)	18,698	23,636	(4,938)
Rental of Equipment	1,590	660	930	1,590	660	930
Purchased Power	10,341	14,213	(3,872)	10,341	14,213	(3,872)
Contractual Payment to City <sup>1</sup>	-	-	-	-	-	-
Miscellaneous Expense	47,965	40,398	7,567	47,965	40,398	7,567
<b>Total Operating Disbursements</b>	<b>\$ 349,793</b>	<b>\$ 490,802</b>	<b>\$ (141,008)</b>	<b>\$ 349,793</b>	<b>\$ 490,802</b>	<b>\$ (141,008)</b>
<b>Net Operating Receipts/(Disbursements)</b>	<b>\$ 352,295</b>	<b>\$ 249,964</b>	<b>\$ 102,331</b>	<b>\$ 352,295</b>	<b>\$ 249,964</b>	<b>\$ 102,331</b>
<b>Non-Operating Receipts</b>						
EDU Fee	\$ 10,500	\$ 12,000	\$ (1,500)	\$ 10,500	\$ 12,000	\$ (1,500)
Loan Payment from Water Utility	-	375,259	(375,259)	-	375,259	(375,259)
Other	-	-	-	-	-	-
<b>Total Non-Operating Receipts</b>	<b>\$ 10,500</b>	<b>\$ 387,259</b>	<b>\$ (376,759)</b>	<b>\$ 10,500</b>	<b>\$ 387,259</b>	<b>\$ (376,759)</b>
<b>Non-Operating Disbursements</b>						
Transfers-Out	\$ 364,623	\$ 64,917	\$ 299,706	\$ 364,623	\$ 64,917	\$ 299,706
Loan Payment to Water Utility	-	-	-	-	-	-
Interest Expense	-	43	(43)	-	43	(43)
Principal Payment	-	-	-	-	-	-
Capital Leases	-	1,769	(1,769)	-	1,769	(1,769)
Accounts Payable	256	318	(62)	256	318	(62)
Other	-	-	-	-	-	-
<b>Total Non-Operating Receipts/(Disbursements)</b>	<b>\$ 364,879</b>	<b>\$ 67,047</b>	<b>\$ 297,832</b>	<b>\$ 364,879</b>	<b>\$ 67,047</b>	<b>\$ 297,832</b>
<b>Change in Cash Position - Net Receipts</b>	<b>\$ (2,084)</b>	<b>\$ 570,176</b>	<b>\$ (572,260)</b>	<b>\$ (2,084)</b>	<b>\$ 570,176</b>	<b>\$ (572,260)</b>
<b>Beginning Cash Position</b>	<b>1,024,818</b>	<b>2,461,188</b>	<b>(1,436,370)</b>	<b>1,024,818</b>	<b>2,461,188</b>	<b>(1,436,370)</b>
<b>Ending Cash Position</b>	<b>\$ 1,022,734</b>	<b>\$ 3,031,364</b>	<b>\$ (2,008,630)</b>	<b>\$ 1,022,734</b>	<b>\$ 3,031,364</b>	<b>\$ (2,008,630)</b>

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

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

	MONTH-TO-DATE				
	2019	2018	2017	2016	2015
<b>Operating Receipts</b>					
Residential Flat Rate Sales	\$ 380,241	\$ 415,116	\$ 401,458	\$ 477,964	\$ 363,926
Commercial Metered Sales	226,939	236,073	219,572	391,380	197,638
Residential Metered Sales	70,524	66,564	67,540	84,430	57,554
Penalties	21,335	19,033	22,506	4,271	21,588
Miscellaneous Receipts	3,050	3,980	2,740	2,360	4,220
<b>Total Operating Receipts</b>	<b>\$ 702,088</b>	<b>\$ 740,765</b>	<b>\$ 713,816</b>	<b>\$ 960,406</b>	<b>\$ 644,926</b>
<b>Operating Disbursements</b>					
Salaries and Benefits	\$ 118,661	\$ 127,634	\$ 114,124	\$ 134,864	\$ 123,196
Treatment Expense	114,507	261,367	145,238	169,600	171,131
Professional and Contractual Services	27,021	10,368	38,190	36,598	18,059
Materials and Supplies	7,256	9,203	5,579	21,162	46,306
Transportation Expense	3,755	3,323	2,441	1,955	3,420
Insurance Expense	18,698	23,636	22,975	1,961	15,797
Rental of Equipment	1,590	660	312	-	418
Purchased Power	10,341	14,213	9,905	346	-
Contractual Payment to City <sup>1</sup>	-	-	169,663	-	105,974
Miscellaneous Expense	47,965	40,398	21,100	29,709	11,205
<b>Total Operating Disbursements</b>	<b>\$ 349,793</b>	<b>\$ 490,802</b>	<b>\$ 529,529</b>	<b>\$ 396,195</b>	<b>\$ 495,505</b>
<b>Net Operating Receipts/(Disbursements)</b>	<b>\$ 352,295</b>	<b>\$ 249,964</b>	<b>\$ 184,287</b>	<b>\$ 564,211</b>	<b>\$ 149,421</b>
<b>Non-Operating Receipts</b>					
EDU Fee	\$ 10,500	\$ 12,000	\$ 9,000	\$ 750	\$ 9,000
Loan Payment from Water Utility	-	375,259	-	-	-
Other	-	-	-	-	9,997
<b>Total Non-Operating Receipts</b>	<b>\$ 10,500</b>	<b>\$ 387,259</b>	<b>\$ 9,000</b>	<b>\$ 750</b>	<b>\$ 18,997</b>
<b>Non-Operating Disbursements</b>					
Transfers-Out	\$ 364,623	\$ 64,917	\$ 64,470	\$ -	\$ -
Loan Payment to Water Utility	-	-	-	-	-
Interest Expense	-	43	(62,471)	-	102
Principal Payment	-	-	(105,000)	-	-
Capital Leases	-	1,769	1,723	-	2,115
Accounts Payable	256	318	301	(134)	129
Other	-	-	-	-	-
<b>Total Non-Operating Receipts/(Disbursements)</b>	<b>\$ 364,879</b>	<b>\$ 67,047</b>	<b>\$ (100,977)</b>	<b>\$ (134)</b>	<b>\$ 2,346</b>
<b>Change in Cash Position - Net Receipts</b>	<b>\$ (2,084)</b>	<b>\$ 570,176</b>	<b>\$ 294,264</b>	<b>\$ 565,095</b>	<b>\$ 166,073</b>
<b>Beginning Cash Position</b>	<b>1,024,818</b>	<b>2,461,188</b>	<b>2,879,412</b>	<b>4,722,323</b>	<b>5,558,713</b>
<b>Ending Cash Position</b>	<b>\$ 1,022,734</b>	<b>\$ 3,031,364</b>	<b>\$ 3,173,676</b>	<b>\$ 5,287,419</b>	<b>\$ 5,724,786</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: January 31*

	YEAR-TO-DATE				
	2019	2018	2017	2016	2015
<b>Operating Receipts</b>					
Residential Flat Rate Sales	\$ 380,241	\$ 415,116	\$ 401,458	\$ 477,964	\$ 363,926
Commercial Metered Sales	226,939	236,073	219,572	391,380	197,638
Residential Metered Sales	70,524	66,564	67,540	84,430	57,554
Penalties	21,335	19,033	22,506	4,271	21,588
Miscellaneous Receipts	3,050	3,980	2,740	2,360	4,220
<b>Total Operating Receipts</b>	<b>\$ 702,088</b>	<b>\$ 740,765</b>	<b>\$ 713,816</b>	<b>\$ 960,406</b>	<b>\$ 644,926</b>
<b>Operating Disbursements</b>					
Salaries and Benefits	\$ 118,661	\$ 127,634	\$ 114,124	\$ 134,864	\$ 123,196
Treatment Expense	114,507	261,367	145,238	169,600	171,131
Professional and Contractual Services	27,021	10,368	38,190	36,598	18,059
Materials and Supplies	7,256	9,203	5,579	21,162	46,306
Transportation Expense	3,755	3,323	2,441	1,955	3,420
Insurance Expense	18,698	23,636	22,975	1,961	15,797
Rental of Equipment	1,590	660	312	-	418
Purchased Power	10,341	14,213	9,905	346	-
Contractual Payment to City <sup>1</sup>	-	-	169,663	-	105,974
Miscellaneous Expense	47,965	40,398	21,100	29,709	11,205
<b>Total Operating Disbursements</b>	<b>\$ 349,793</b>	<b>\$ 490,802</b>	<b>\$ 529,529</b>	<b>\$ 396,195</b>	<b>\$ 495,505</b>
<b>Net Operating Receipts/(Disbursements)</b>	<b>\$ 352,295</b>	<b>\$ 249,964</b>	<b>\$ 184,287</b>	<b>\$ 564,211</b>	<b>\$ 149,421</b>
<b>Non-Operating Receipts</b>					
EDU Fee	\$ 10,500	\$ 12,000	\$ 9,000	\$ 750	\$ 9,000
Loan Payment from Water Utility	-	375,259	-	-	-
Other	-	-	-	-	9,997
<b>Total Non-Operating Receipts</b>	<b>\$ 10,500</b>	<b>\$ 387,259</b>	<b>\$ 9,000</b>	<b>\$ 750</b>	<b>\$ 18,997</b>
<b>Non-Operating Disbursements</b>					
Transfers-Out	\$ 364,623	\$ 64,917	\$ 64,470	\$ -	\$ -
Loan Payment to Water Utility	-	-	-	-	-
Interest Expense	-	43	(62,471)	-	102
Principal Payment	-	-	(105,000)	-	-
Capital Leases	-	1,769	1,723	-	2,115
Accounts Payable	256	318	301	(134)	129
Other	-	-	-	-	-
<b>Total Non-Operating Receipts/(Disbursements)</b>	<b>\$ 364,879</b>	<b>\$ 67,047</b>	<b>\$ (100,977)</b>	<b>\$ (134)</b>	<b>\$ 2,346</b>
<b>Change in Cash Position - Net Receipts</b>	<b>\$ (2,084)</b>	<b>\$ 570,176</b>	<b>\$ 294,264</b>	<b>\$ 565,095</b>	<b>\$ 166,073</b>
<b>Beginning Cash Position</b>	<b>1,024,818</b>	<b>2,461,188</b>	<b>2,879,412</b>	<b>4,722,323</b>	<b>5,558,713</b>
<b>Ending Cash Position</b>	<b>\$ 1,022,734</b>	<b>\$ 3,031,364</b>	<b>\$ 3,173,676</b>	<b>\$ 5,287,419</b>	<b>\$ 5,724,786</b>





CITY OF LAWRENCE MUNICIPAL SEWAGE WORKS

# RESTRICTED FUNDS

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



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

*Statement of Receipts, Disbursements, and Net Cash Position*  
*As of January 31, 2019*

	<u>MONTH-TO-DATE</u>			<u>YEAR-TO-DATE</u>		
	2019	2018	Change	2019	2018	Change
<b>Receipts</b>						
Transfers In	\$ 64,623	\$ 64,917	\$ (294)	\$ 64,623	\$ 64,917	\$ (294)
Miscellaneous	-	-	-	-	-	-
<b>Total Receipts</b>	<b>\$ 64,623</b>	<b>\$ 64,917</b>	<b>\$ (294)</b>	<b>\$ 64,623</b>	<b>\$ 64,917</b>	<b>\$ (294)</b>
<b>Disbursements</b>						
Principal	\$ 14,400	\$ 14,300	\$ 100	\$ 14,400	\$ 14,300	\$ 100
Interest	1,500	1,600	(100)	1,500	1,600	(100)
Other	850	850	-	850	850	-
<b>Total Disbursements</b>	<b>\$ 16,750</b>	<b>\$ 16,750</b>	<b>\$ -</b>	<b>\$ 16,750</b>	<b>\$ 16,750</b>	<b>\$ -</b>
<b>Change in Cash Position</b>	<b>\$ 47,873</b>	<b>\$ 48,167</b>	<b>\$ (294)</b>	<b>\$ 47,873</b>	<b>\$ 48,167</b>	<b>\$ (294)</b>
<b>Beginning Cash Position</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Ending Cash Position</b>	<b>\$ 47,873</b>	<b>\$ 48,167</b>	<b>\$ (294)</b>	<b>\$ 47,873</b>	<b>\$ 48,167</b>	<b>\$ (294)</b>

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

*Statement of Receipts, Disbursements, and Net Cash Position*  
*As of January 31, 2019*

	MONTH-TO-DATE			YEAR-TO-DATE		
	2019	2018	Change	2019	2018	Change
<b>Receipts</b>						
Transfers In	\$ 300,000	\$ -	\$ 300,000	\$ 300,000	\$ -	\$ 300,000
Miscellaneous	-	-	-	-	-	-
<b>Total Receipts</b>	<b>\$ 300,000</b>	<b>\$ -</b>	<b>\$ 300,000</b>	<b>\$ 300,000</b>	<b>\$ -</b>	<b>\$ 300,000</b>
<b>Disbursements</b>						
Professional and Contractual Services	\$ 52,248	\$ 19,437	\$ 32,811	\$ 52,248	\$ 19,437	\$ 32,811
Materials and Supplies	17,969	-	17,969	17,969	-	17,969
Other	169,663	169,663	-	169,663	169,663	-
<b>Total Disbursements</b>	<b>\$ 239,879</b>	<b>\$ 189,100</b>	<b>\$ 50,779</b>	<b>\$ 239,879</b>	<b>\$ 189,100</b>	<b>\$ 50,779</b>
<b>Change in Cash Position</b>	<b>\$ 60,121</b>	<b>\$ (189,100)</b>	<b>\$ 249,221</b>	<b>\$ 60,121</b>	<b>\$ (189,100)</b>	<b>\$ 249,221</b>
<b>Beginning Cash Position</b>	<b>3,424,151</b>	<b>1,794,051</b>	<b>1,630,100</b>	<b>3,424,151</b>	<b>1,794,051</b>	<b>1,630,100</b>
<b>Ending Cash Position</b>	<b>\$ 3,484,272</b>	<b>\$ 1,604,951</b>	<b>\$ 1,879,321</b>	<b>\$ 3,484,272</b>	<b>\$ 1,604,951</b>	<b>\$ 1,879,321</b>

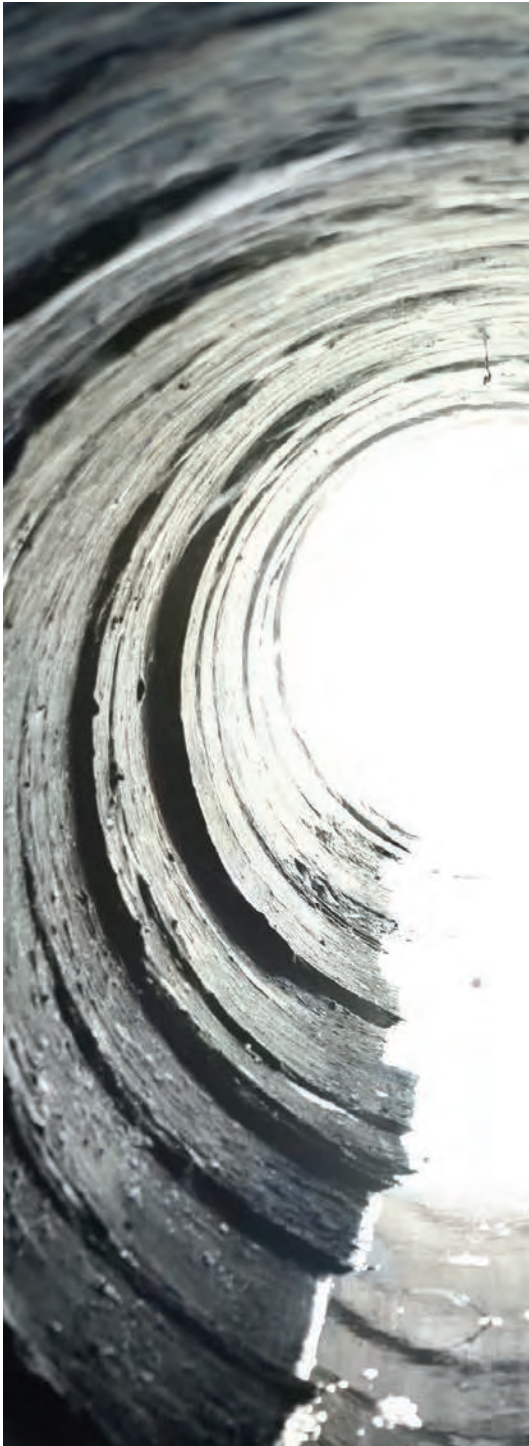




CITY OF LAWRENCE MUNICIPAL SEWAGE WORKS

# RESTRICTED DEBT SERVICE FUNDS

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





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

*Statement of Receipts, Disbursements, and Net Cash Position*  
*As of January 31, 2019*

	MONTH-TO-DATE			YEAR-TO-DATE		
	2019	2018	Change	2019	2018	Change
<b>Receipts</b>						
Transfers In	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Miscellaneous	1,494	-	1,494	1,494	-	1,494
<b>Total Receipts</b>	<b>\$ 1,494</b>	<b>\$ -</b>	<b>\$ 1,494</b>	<b>\$ 1,494</b>	<b>\$ -</b>	<b>\$ 1,494</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>\$ 1,494</b>	<b>\$ -</b>	<b>\$ 1,494</b>	<b>\$ 1,494</b>	<b>\$ -</b>	<b>\$ 1,494</b>
<b>Beginning Cash Position</b>	<b>798,302</b>	<b>233,251</b>	<b>565,051</b>	<b>798,302</b>	<b>233,251</b>	<b>565,051</b>
<b>Ending Cash Position<sup>2</sup></b>	<b>\$ 799,795</b>	<b>\$ 233,251</b>	<b>\$ 566,545</b>	<b>\$ 799,795</b>	<b>\$ 233,251</b>	<b>\$ 566,545</b>

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

*Statement of Receipts, Disbursements, and Net Cash Position*  
*As of January 31, 2019*

	MONTH-TO-DATE			YEAR-TO-DATE		
	2019	2018	Change	2019	2018	Change
<b>Receipts</b>						
Transfers In	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Miscellaneous	-	-	-	-	-	-
<b>Total 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>Change in Cash Position</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Beginning Cash Position</b>	<b>-</b>	<b>253,830</b>	<b>(253,830)</b>	<b>-</b>	<b>253,830</b>	<b>(253,830)</b>
<b>Ending Cash Position<sup>2</sup></b>	<b>\$ -</b>	<b>\$ 253,830</b>	<b>\$ (253,830)</b>	<b>\$ -</b>	<b>\$ 253,830</b>	<b>\$ (253,830)</b>

## City of Lawrence - Municipal Sewage Works Utility

### Notes to Financial Statements

*As of January 31, 2019*

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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.

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