

# 2022 LAWRENCE UTILITIES

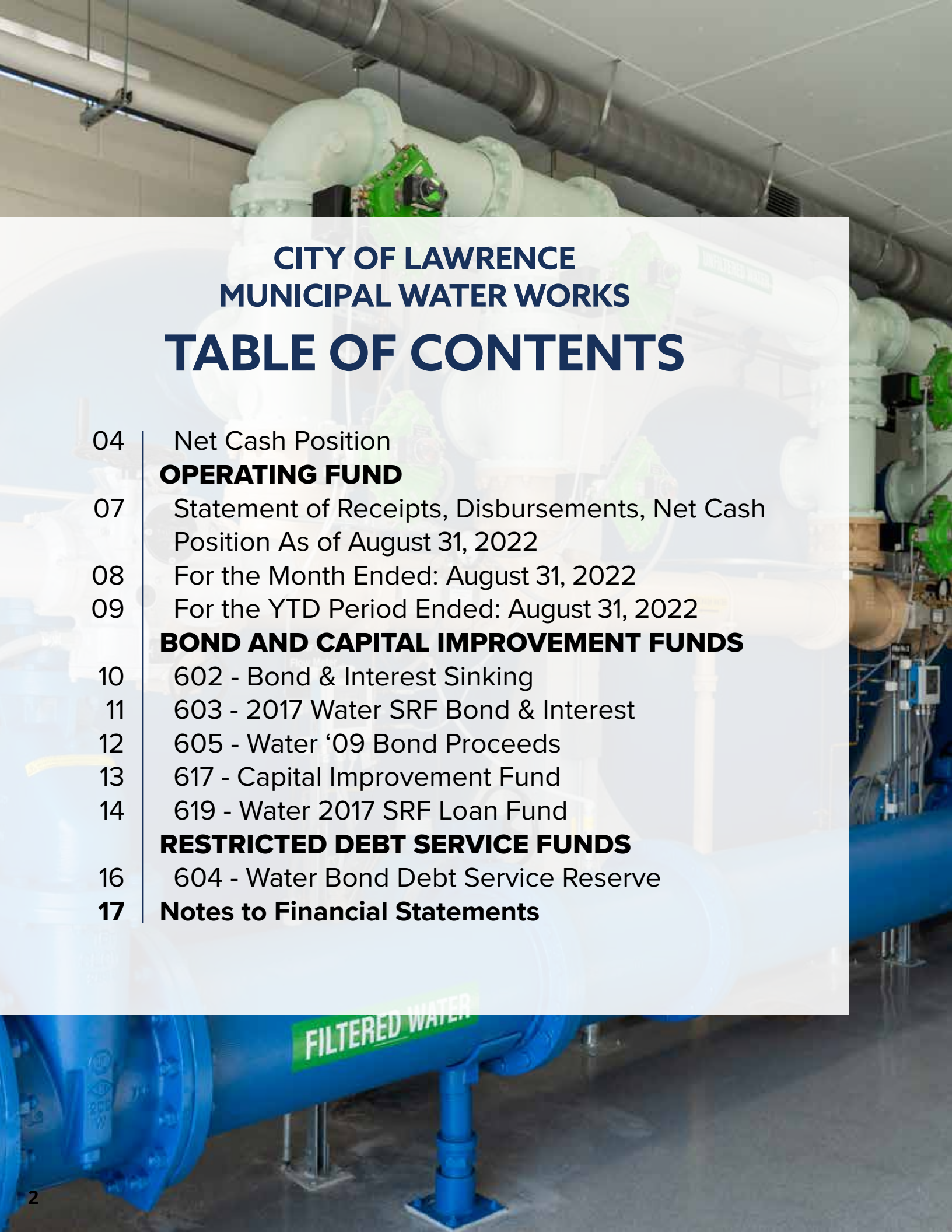
## MONTHLY FINANCIAL REPORT

# OCTOBER

Mayor Steve Collier  
Utilities Chief Financial Officer Tyler Douthit  
Utilities Superintendent Scott Salsbery







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**CITY OF LAWRENCE  
MUNICIPAL WATER WORKS**

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# **SUMMARY**





# City of Lawrence - Municipal Water Works Utility

## Summary - All Funds

### *Net Cash Position Summary*

*As of October 31, 2022*

	10/31/2022	10/31/2021	10/31/2020	10/31/2019	10/31/2018
<b>Operating Fund</b>					
601 - Water Operating Fund	\$ 1,000,348	\$ 1,007,496	\$ 1,001,883	\$ 1,014,737	\$ 1,086,626
<b>Bond and Capital Improvement Funds</b>					
602 - Bond and Interest Sinking	\$ 858,752	\$ 842,882	\$ 708,857	\$ 696,140	\$ 684,667
603 - 2017 Water SRF Bond and Interest	517,076	511,138	507,632	501,420	208,233
605 - Water Utility Bond Proceeds <sup>1</sup>	1,866,976	4,977,203	11,653,308	10,182	10,182
610 - Water '09 Bond Proceeds	-	-	-	-	-
617 - Capital Improvement Fund	6,187,308	5,093,352	4,300,925	3,795,816	3,244,697
619 - Water 2017 SRF Loan Fund	38	38	620,525	1,463,445	3,592,507
<b>Total Restricted Funds</b>	<b>\$ 9,430,150</b>	<b>\$ 11,424,613</b>	<b>\$ 17,791,248</b>	<b>\$ 6,467,003</b>	<b>\$ 7,740,287</b>
<b>Restricted Debt Service Reserve Funds</b>					
604 - Water Bond Debt Service Reserve	\$ 539,638	\$ 506,067	\$ 460,974	\$ 412,887	\$ 359,885
614 - Water Debt Service Reserve '09 <sup>2</sup>	-	-	-	-	-
<b>Total Debt Service Reserve Funds</b>	<b>\$ 539,638</b>	<b>\$ 506,067</b>	<b>\$ 460,974</b>	<b>\$ 412,887</b>	<b>\$ 359,885</b>
<b>Total Water Utility Cash Position</b>	<b>\$ 10,970,136</b>	<b>\$ 12,938,175</b>	<b>\$ 19,254,105</b>	<b>\$ 7,894,628</b>	<b>\$ 9,186,799</b>





# **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 October 31, 2022

	MONTH-TO-DATE			YEAR-TO-DATE		
	2022	2021	Change	2022	2021	Change
<b>Operating Receipts</b>						
Residential Metered Sales	\$ 682,451	\$ 617,975	\$ 64,476	\$ 6,233,772	\$ 6,310,005	\$ (76,233)
Commercial Metered Sales	259,290	279,938	(20,648)	2,424,051	2,377,146	46,906
Private Fire Protection	47,202	42,193	5,009	472,888	469,122	3,766
Hydrant Fees	26,378	20,475	5,903	265,848	265,732	116
Penalties	17,534	17,217	317	175,836	167,688	8,148
New Meters	4,295	1,064	3,232	57,838	36,106	21,731
Miscellaneous	1,900	13,245	(11,345)	23,303	30,133	(6,830)
<b>Total Operating Receipts</b>	<b>\$ 1,039,051</b>	<b>\$ 992,106</b>	<b>\$ 46,945</b>	<b>\$ 9,653,536</b>	<b>\$ 9,655,932</b>	<b>\$ (2,396)</b>
<b>Operating Disbursements</b>						
Salaries and Benefits	\$ 189,049	\$ 137,499	\$ 51,550	\$ 1,624,910	\$ 1,454,885	\$ 170,025
Professional and Contractual Services	35,515	28,129	7,386	419,960	246,183	173,777
Materials and Supplies	50,538	34,231	16,307	285,123	230,311	54,812
Transportation Expense	9,633	4,085	5,549	81,099	51,618	29,481
Insurance Expense	-	-	-	98,354	92,827	5,527
Chemicals	684	8,037	(7,353)	111,207	69,550	41,658
Rental of Equipment	2,022	89	1,934	10,309	10,813	(504)
Purchased Power	64,000	28,567	35,434	299,224	277,802	21,423
Miscellaneous Expense	516,262	63,701	452,562	1,257,468	802,095	455,373
Contractual Payment to City <sup>3</sup>	-	-	-	-	-	-
<b>Total Operating Disbursements</b>	<b>\$ 867,706</b>	<b>\$ 304,336</b>	<b>\$ 563,369</b>	<b>\$ 4,187,655</b>	<b>\$ 3,236,083</b>	<b>\$ 951,572</b>
<b>Net Operating Receipts/(Disbursements)</b>	<b>\$ 171,345</b>	<b>\$ 687,769</b>	<b>\$ (516,424)</b>	<b>\$ 5,465,881</b>	<b>\$ 6,419,849</b>	<b>\$ (953,968)</b>
<b>Net Operating Margin</b>	<b>16.5%</b>	<b>69.3%</b>	<b>-52.8%</b>	<b>56.6%</b>	<b>66.5%</b>	<b>-9.9%</b>
<b>Non-Operating Receipts</b>						
EDU Fees	\$ 10,500	\$ 3,000	\$ 7,500	\$ 157,391	\$ 84,190	\$ 73,201
Other Receipts	14,369	9,705	4,664	127,608	103,186	24,422
<b>Total Non-Operating Receipts</b>	<b>\$ 24,869</b>	<b>\$ 12,705</b>	<b>\$ 12,164</b>	<b>\$ 285,000</b>	<b>\$ 187,376</b>	<b>\$ 97,623</b>
<b>Non-Operating Disbursements</b>						
Transfers to Water Bond and Interest Fund	\$ 158,432	\$ 158,538	\$ (106)	\$ 1,584,321	\$ 1,585,379	\$ (1,058)
Transfers to Water Debt Service Reserve Fund	-	3,751	(3,751)	22,509	37,515	(15,006)
Loan Payment to Sewer Utility	-	-	-	-	-	-
Principal Payment	-	-	-	-	-	-
Interest Expense	-	-	-	-	-	-
Capital Leases	-	-	-	-	-	-
Other	(12,219)	(14,649)	2,430	(38,110)	(30,483)	(7,627)
Other Transfers-Out	-	-	-	-	-	-
Transfers to Water Capital Improvement Fund	53,000	544,000	(491,000)	4,183,457	5,012,000	(828,543)
<b>Total Non-Operating Disbursements</b>	<b>\$ 199,213</b>	<b>\$ 691,640</b>	<b>\$ (492,428)</b>	<b>\$ 5,752,177</b>	<b>\$ 6,604,411</b>	<b>\$ (852,234)</b>
<b>Change in Cash Position - Net Receipts</b>	<b>\$ (2,999)</b>	<b>\$ 8,834</b>	<b>\$ (11,833)</b>	<b>\$ (1,296)</b>	<b>\$ 2,814</b>	<b>\$ (4,110)</b>
<b>Beginning Cash Position</b>	<b>1,003,347</b>	<b>998,662</b>	<b>4,685</b>	<b>1,001,644</b>	<b>1,004,682</b>	<b>(3,037)</b>
<b>Ending Cash Position</b>	<b>\$ 1,000,348</b>	<b>\$ 1,007,496</b>	<b>\$ (7,148)</b>	<b>\$ 1,000,348</b>	<b>\$ 1,007,496</b>	<b>\$ (7,148)</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: October 31

	MONTH-TO-DATE				
	2022	2021	2020	2019	2018
<b>Operating Receipts</b>					
Residential Metered Sales	\$ 682,451	\$ 617,975	\$ 710,196	\$ 676,055	\$ 612,032
Commercial Metered Sales	259,290	279,938	271,457	277,445	284,927
Private Fire Protection	47,202	42,193	48,140	44,601	42,873
Hydrant Fees	26,378	20,475	25,779	21,060	25,767
Penalties	17,534	17,217	8,394	19,842	18,460
New Meters	4,295	1,064	14,390	4,115	3,538
Miscellaneous	1,900	13,245	1,866	1,739	1,688
<b>Total Operating Receipts</b>	<b>\$ 1,039,051</b>	<b>\$ 992,106</b>	<b>\$ 1,080,223</b>	<b>\$ 1,044,857</b>	<b>\$ 989,284</b>
<b>Operating Disbursements</b>					
Salaries and Benefits	\$ 189,049	\$ 137,499	\$ 126,367	\$ 129,748	\$ 116,652
Professional and Contractual Services	35,515	28,129	36,754	36,435	40,790
Materials and Supplies	50,538	34,231	33,199	20,816	20,058
Transportation Expense	9,633	4,085	5,262	341	5,263
Insurance Expense	-	-	-	250	-
Chemicals	684	8,037	3,366	7,439	3,752
Rental of Equipment	2,022	89	722	831	1,356
Purchased Power	64,000	28,567	21,567	22,583	29,928
Miscellaneous Expense	516,262	63,701	85,633	65,782	52,349
Contractual Payment to City <sup>3</sup>	-	-	-	-	-
<b>Total Operating Disbursements</b>	<b>\$ 867,706</b>	<b>\$ 304,336</b>	<b>\$ 312,871</b>	<b>\$ 284,225</b>	<b>\$ 270,147</b>
<b>Net Operating Receipts/(Disbursements)</b>	<b>\$ 171,345</b>	<b>\$ 687,769</b>	<b>\$ 767,352</b>	<b>\$ 760,632</b>	<b>\$ 719,137</b>
<b>Net Operating Margin</b>	<b>16.5%</b>	<b>69.3%</b>	<b>71.0%</b>	<b>72.8%</b>	<b>72.7%</b>
<b>Non-Operating Receipts</b>					
EDU Fees	\$ 10,500	\$ 3,000	\$ 27,550	\$ 15,150	\$ 10,500
Other Receipts	14,369	9,705	23,272	14,351	12,369
<b>Total Non-Operating Receipts</b>	<b>\$ 24,869</b>	<b>\$ 12,705</b>	<b>\$ 50,822</b>	<b>\$ 29,501</b>	<b>\$ 22,869</b>
<b>Non-Operating Disbursements</b>					
Transfers to Water Bond and Interest Fund	\$ 158,432	\$ 158,538	\$ 127,593	\$ 127,427	\$ 97,842
Transfers to Water Debt Service Reserve Fund	-	3,751	3,751	3,751	3,751
Loan Payment to Sewer Utility	-	-	-	-	-
Principal Payment	-	-	-	-	-
Interest Expense	-	-	-	-	4
Capital Leases	-	-	-	-	499
Other	(12,219)	(14,649)	17,390	(1,663)	(11,934)
Other Transfers-Out	-	-	-	-	-
Transfers to Water Capital Improvement Fund	53,000	544,000	670,000	670,000	600,000
<b>Total Non-Operating Disbursements</b>	<b>\$ 199,213</b>	<b>\$ 691,640</b>	<b>\$ 818,734</b>	<b>\$ 799,515</b>	<b>\$ 690,162</b>
<b>Change in Cash Position - Net Receipts</b>	<b>\$ (2,999)</b>	<b>\$ 8,834</b>	<b>\$ (560)</b>	<b>\$ (9,382)</b>	<b>\$ 51,844</b>
<b>Beginning Cash Position</b>	<b>1,003,347</b>	<b>998,662</b>	<b>1,002,443</b>	<b>1,024,120</b>	<b>1,034,783</b>
<b>Ending Cash Position</b>	<b>\$ 1,000,348</b>	<b>\$ 1,007,496</b>	<b>\$ 1,001,883</b>	<b>\$ 1,014,737</b>	<b>\$ 1,086,626</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 Ending: October 31

	YEAR-TO-DATE				
	2022	2021	2020	2019	2018
<b>Operating Receipts</b>					
Residential Metered Sales	\$ 6,233,772	\$ 6,310,005	\$ 6,324,493	\$ 5,552,672	\$ 5,316,380
Commercial Metered Sales	2,424,051	2,377,146	2,355,918	2,259,737	2,208,515
Private Fire Protection	472,888	469,122	454,601	405,058	360,402
Hydrant Fees	265,848	265,732	256,113	222,125	210,641
Penalties	175,836	167,688	72,395	186,732	197,767
New Meters	57,838	36,106	61,451	34,271	57,901
Miscellaneous	23,303	30,133	19,685	24,724	74,009
<b>Total Operating Receipts</b>	<b>\$ 9,653,536</b>	<b>\$ 9,655,932</b>	<b>\$ 9,544,656</b>	<b>\$ 8,685,319</b>	<b>\$ 8,425,614</b>
<b>Operating Disbursements</b>					
Salaries and Benefits	\$ 1,624,910	\$ 1,454,885	\$ 1,383,996	\$ 1,361,514	\$ 1,306,518
Professional and Contractual Services	419,960	246,183	358,700	392,063	398,646
Materials and Supplies	285,123	230,311	193,333	284,118	412,794
Transportation Expense	81,099	51,618	48,943	45,242	68,659
Insurance Expense	98,354	92,827	82,049	75,232	72,515
Chemicals	111,207	69,550	58,207	74,334	75,248
Rental of Equipment	10,309	10,813	7,029	8,997	7,525
Purchased Power	299,224	277,802	246,233	266,831	315,078
Miscellaneous Expense	1,257,468	802,095	819,764	691,256	765,913
Contractual Payment to City <sup>3</sup>	-	-	-	-	-
<b>Total Operating Disbursements</b>	<b>\$ 4,187,655</b>	<b>\$ 3,236,083</b>	<b>\$ 3,198,253</b>	<b>\$ 3,199,587</b>	<b>\$ 3,422,894</b>
<b>Net Operating Receipts/(Disbursements)</b>	<b>\$ 5,465,881</b>	<b>\$ 6,419,849</b>	<b>\$ 6,346,403</b>	<b>\$ 5,485,731</b>	<b>\$ 5,002,720</b>
<b>Net Operating Margin</b>	<b>56.6%</b>	<b>66.5%</b>	<b>66.5%</b>	<b>63.2%</b>	<b>59.4%</b>
<b>Non-Operating Receipts</b>					
EDU Fees	\$ 157,391	\$ 84,190	\$ 360,425	\$ 88,450	\$ 189,290
Other Receipts	127,608	103,186	141,811	102,939	156,276
<b>Total Non-Operating Receipts</b>	<b>\$ 285,000</b>	<b>\$ 187,376</b>	<b>\$ 502,236</b>	<b>\$ 191,389</b>	<b>\$ 345,566</b>
<b>Non-Operating Disbursements</b>					
Transfers to Water Bond and Interest Fund	\$ 1,584,321	\$ 1,585,379	\$ 1,275,934	\$ 1,274,268	\$ 978,418
Transfers to Water Debt Service Reserve Fund	22,509	37,515	37,515	37,515	37,515
Loan Payment to Sewer Utility	-	-	-	-	875,259
Principal Payment	-	-	-	-	-
Interest Expense	-	-	-	-	36,503
Capital Leases	-	-	-	-	92,653
Other	(38,110)	(30,483)	19,131	831	(18,138)
Other Transfers-Out	-	-	-	-	-
Transfers to Water Capital Improvement Fund	4,183,457	5,012,000	5,520,000	4,385,000	3,364,741
<b>Total Non-Operating Disbursements</b>	<b>\$ 5,752,177</b>	<b>\$ 6,604,411</b>	<b>\$ 6,852,581</b>	<b>\$ 5,697,614</b>	<b>\$ 5,366,951</b>
<b>Change in Cash Position - Net Receipts</b>	<b>\$ (1,296)</b>	<b>\$ 2,814</b>	<b>\$ (3,942)</b>	<b>\$ (20,493)</b>	<b>\$ (18,664)</b>
<b>Beginning Cash Position</b>	<b>1,001,644</b>	<b>1,004,682</b>	<b>1,005,825</b>	<b>1,035,230</b>	<b>1,105,291</b>
<b>Ending Cash Position</b>	<b>\$ 1,000,348</b>	<b>\$ 1,007,496</b>	<b>\$ 1,001,883</b>	<b>\$ 1,014,737</b>	<b>\$ 1,086,626</b>





**CITY OF LAWRENCE  
MUNICIPAL WATER WORKS**

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# **BOND & CAPITAL IMPROVEMENT FUNDS**





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

*Statement of Receipts, Disbursements, and Net Cash Position*  
*As of October 31, 2022*

	<u>MONTH-TO-DATE</u>			<u>YEAR-TO-DATE</u>		
	2022	2021	Change	2022	2021	Change
<b>Receipts</b>						
Transfers In	\$ 115,125	\$ 115,208	\$ (83)	\$ 1,151,254	\$ 1,152,079	\$ (825)
Miscellaneous	-	-	-	-	-	-
<b>Total Receipts</b>	<b>\$ 115,125</b>	<b>\$ 115,208</b>	<b>\$ (83)</b>	<b>\$ 1,151,254</b>	<b>\$ 1,152,079</b>	<b>\$ (825)</b>
<b>Disbursements</b>						
Principal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interest	-	-	-	291,503	304,498	(12,995)
Other	-	-	-	1,000	4,700	(3,700)
<b>Total Disbursements</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 292,503</b>	<b>\$ 309,198</b>	<b>\$ (16,695)</b>
<b>Change in Cash Position</b>	<b>\$ 115,125</b>	<b>\$ 115,208</b>	<b>\$ (83)</b>	<b>\$ 858,752</b>	<b>\$ 842,882</b>	<b>\$ 15,870</b>
<u>Beginning Cash Position</u>	<u>743,626</u>	<u>727,674</u>	<u>15,953</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Ending Cash Position</b>	<b>\$ 858,752</b>	<b>\$ 842,882</b>	<b>\$ 15,870</b>	<b>\$ 858,752</b>	<b>\$ 842,882</b>	<b>\$ 15,870</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 October 31, 2022*

	<u>MONTH-TO-DATE</u>			<u>YEAR-TO-DATE</u>		
	2022	2021	Change	2022	2021	Change
<b>Receipts</b>						
Transfers In	\$ 43,307	\$ 43,330	\$ (23)	\$ 433,067	\$ 433,300	\$ (233)
Miscellaneous	845	4	841	2,523	40	2,483
<b>Total Receipts</b>	<b>\$ 44,151</b>	<b>\$ 43,334</b>	<b>\$ 818</b>	<b>\$ 435,590</b>	<b>\$ 433,340</b>	<b>\$ 2,250</b>
<b>Disbursements</b>						
Principal	\$ -	\$ -	\$ -	\$ 364,000	\$ 357,000	\$ 7,000
Interest	-	-	-	152,320	159,530	(7,210)
Other	-	-	-	-	-	-
<b>Total Disbursements</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 516,320</b>	<b>\$ 516,530</b>	<b>\$ (210)</b>
<b>Change in Cash Position</b>	<b>\$ 44,151</b>	<b>\$ 43,334</b>	<b>\$ 818</b>	<b>\$ (80,730)</b>	<b>\$ (83,190)</b>	<b>\$ 2,460</b>
<b>Beginning Cash Position</b>	<b>472,925</b>	<b>467,805</b>	<b>5,120</b>	<b>597,806</b>	<b>594,328</b>	<b>3,479</b>
<b>Ending Cash Position</b>	<b>\$ 517,076</b>	<b>\$ 511,138</b>	<b>\$ 5,938</b>	<b>\$ 517,076</b>	<b>\$ 511,138</b>	<b>\$ 5,938</b>



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

*Statement of Receipts, Disbursements, and Net Cash Position*  
*As of October 31, 2022*

	<u>MONTH-TO-DATE</u>			<u>YEAR-TO-DATE</u>		
	2022	2021	Change	2022	2021	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	\$ 100,269	\$ 557,295	\$ (457,025)	\$ 2,419,037	\$ 5,357,736	\$ (2,938,699)
Other	-	-	-	-	-	-
<b>Total Disbursements</b>	<b>\$ 100,269</b>	<b>\$ 557,295</b>	<b>\$ (457,025)</b>	<b>\$ 2,419,037</b>	<b>\$ 5,357,736</b>	<b>\$ (2,938,699)</b>
<b>Change in Cash Position</b>	<b>\$ (100,269)</b>	<b>\$ (557,295)</b>	<b>\$ 457,025</b>	<b>\$ (2,419,037)</b>	<b>\$ (5,357,736)</b>	<b>\$ 2,938,699</b>
<b><u>Beginning Cash Position</u></b>	<b><u>1,967,246</u></b>	<b><u>5,534,498</u></b>	<b><u>(3,567,252)</u></b>	<b><u>4,286,013</u></b>	<b><u>10,334,939</u></b>	<b><u>(6,048,926)</u></b>
<b>Ending Cash Position</b>	<b>\$ 1,866,976</b>	<b>\$ 4,977,203</b>	<b>\$ (3,110,227)</b>	<b>\$ 1,866,976</b>	<b>\$ 4,977,203</b>	<b>\$ (3,110,227)</b>



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

*Statement of Receipts, Disbursements, and Net Cash Position*  
*As of October 31, 2022*

	<u>MONTH-TO-DATE</u>			<u>YEAR-TO-DATE</u>		
	2022	2021	Change	2022	2021	Change
<b>Receipts</b>						
Transfers In	\$ 53,000	\$ 544,000	\$ (491,000)	\$ 4,183,457	\$ 5,012,000	\$ (828,543)
Miscellaneous	-	-	-	31,673	45,581	(13,909)
<b>Total Receipts</b>	<b>\$ 53,000</b>	<b>\$ 544,000</b>	<b>\$ (491,000)</b>	<b>\$ 4,215,130</b>	<b>\$ 5,057,581</b>	<b>\$ (842,452)</b>
<b>Disbursements</b>						
Professional and Contractual Services	\$ 403,016	\$ 44,796	\$ 358,221	\$ 1,685,190	\$ 2,083,922	\$ (398,731)
Payment In Lieu of Taxes <sup>3</sup>	89,375	89,375	-	893,750	893,750	-
Other	146,950	1,053,248	(906,298)	1,463,643	1,271,084	192,558
<b>Total Disbursements</b>	<b>\$ 639,341</b>	<b>\$ 1,187,419</b>	<b>\$ (548,078)</b>	<b>\$ 4,042,583</b>	<b>\$ 4,248,756</b>	<b>\$ (206,173)</b>
<b>Change in Cash Position</b>	<b>\$ (586,341)</b>	<b>\$ (643,419)</b>	<b>\$ 57,078</b>	<b>\$ 172,547</b>	<b>\$ 808,825</b>	<b>\$ (636,279)</b>
<b>Beginning Cash Position</b>	<b>6,773,649</b>	<b>5,736,771</b>	<b>1,036,878</b>	<b>6,014,761</b>	<b>4,284,526</b>	<b>1,730,235</b>
<b>Ending Cash Position</b>	<b>\$ 6,187,308</b>	<b>\$ 5,093,352</b>	<b>\$ 1,093,956</b>	<b>\$ 6,187,308</b>	<b>\$ 5,093,352</b>	<b>\$ 1,093,956</b>



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

*Statement of Receipts, Disbursements, and Net Cash Position*  
*As of October 31, 2022*

	<u>MONTH-TO-DATE</u>			<u>YEAR-TO-DATE</u>		
	2022	2021	Change	2022	2021	Change
<b>Receipts</b>						
2017 SRF Bond Proceeds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Miscellaneous	-	-	-	-	-	-
<b>Total Receipts</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Disbursements</b>						
Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Accounting	-	-	-	-	-	-
Legal	-	-	-	-	-	-
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>38</b>	<b>38</b>	<b>-</b>	<b>38</b>	<b>38</b>	<b>-</b>
<b>Ending Cash Position</b>	<b>\$ 38</b>	<b>\$ 38</b>	<b>\$ -</b>	<b>\$ 38</b>	<b>\$ 38</b>	<b>\$ -</b>





# **RESTRICTED DEBT SERVICE 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 October 31, 2022*

	<u>MONTH-TO-DATE</u>			<u>YEAR-TO-DATE</u>		
	2022	2021	Change	2022	2021	Change
<b>Receipts</b>						
Transfers-In	\$ -	\$ 3,751	\$ (3,751)	\$ 22,509	\$ 37,515	\$ (15,006)
Miscellaneous	1,059	4	1,055	3,551	64	3,486
<b>Total Receipts</b>	<b>\$ 1,059</b>	<b>\$ 3,756</b>	<b>\$ (2,697)</b>	<b>\$ 26,059</b>	<b>\$ 37,579</b>	<b>\$ (11,520)</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>\$ 1,059</b>	<b>\$ 3,756</b>	<b>\$ (2,697)</b>	<b>\$ 26,059</b>	<b>\$ 37,579</b>	<b>\$ (11,520)</b>
<b><u>Beginning Cash Position</u></b>	<b><u>538,579</u></b>	<b><u>502,312</u></b>	<b><u>36,268</u></b>	<b><u>513,579</u></b>	<b><u>468,488</u></b>	<b><u>45,090</u></b>
<b>Ending Cash Position<sup>4</sup></b>	<b>\$ 539,638</b>	<b>\$ 506,067</b>	<b>\$ 33,571</b>	<b>\$ 539,638</b>	<b>\$ 506,067</b>	<b>\$ 33,571</b>



# City of Lawrence - Municipal Water Works Utility

## Notes to Financial Statements

*As of October 31, 2022*

### Notes:

(1) - Bond proceeds from issuance of Series 2020 Revenue Bonds. Proceeds will be spent Fort Harrison WTP rehabilitation, Indian Lake WTP, wellfield improvements, Winding Ridge water storage tank, and various water main replacements

(2) - 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

(3) - 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.

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







# CITY OF LAWRENCE MUNICIPAL SEWAGE WORKS TABLE OF CONTENTS

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# **SUMMARY**





# City of Lawrence - Municipal Sewage Works Utility

## Summary - All Funds

### Net Cash Position Summary

As of October 31, 2022

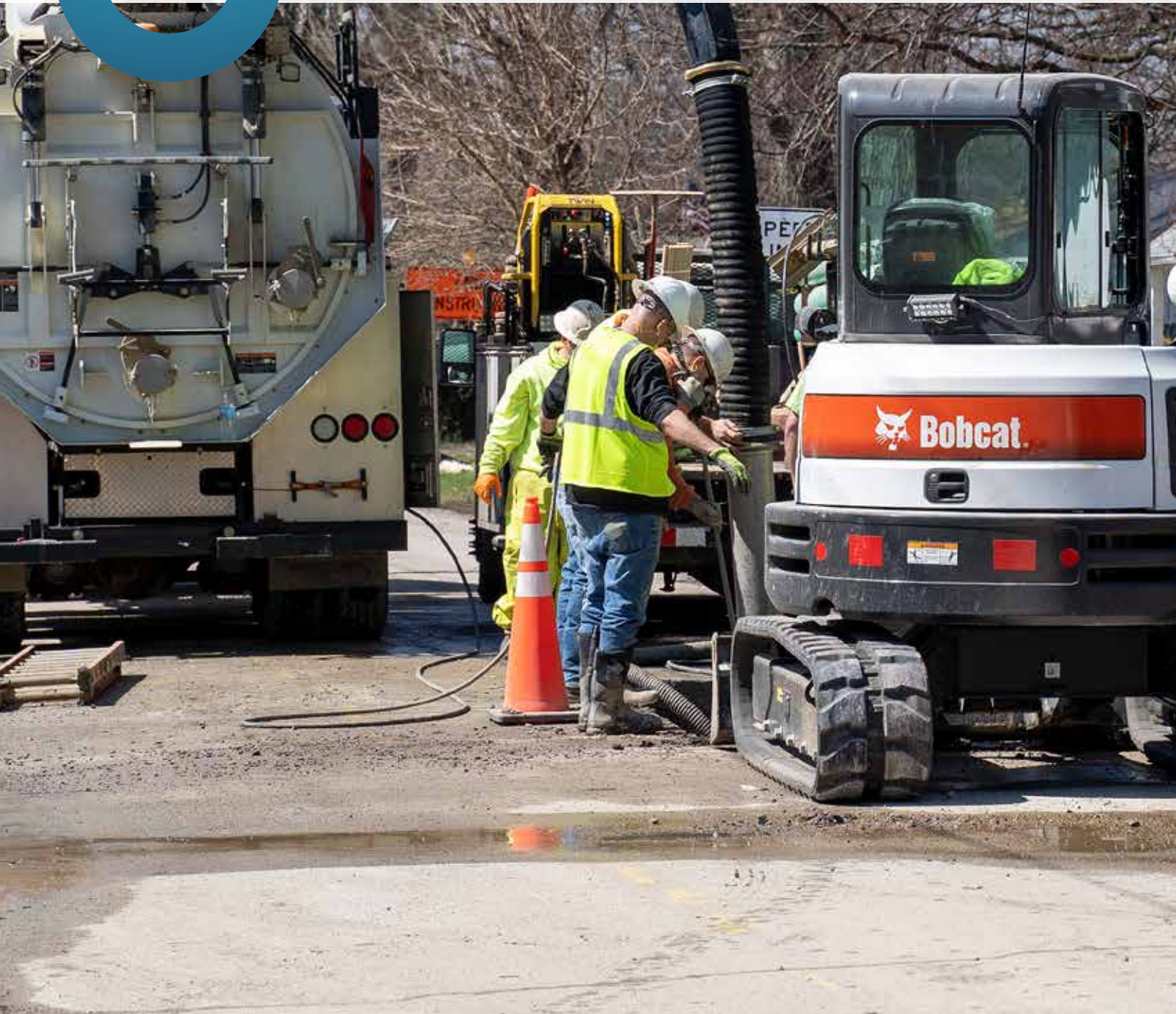
	10/31/2022	10/31/2021	10/31/2020	10/31/2019	10/31/2018
<b>Operating Fund</b>					
606 - Sewer Operating Fund	\$ 831,998	\$ 1,061,416	\$ 1,002,465	\$ 1,004,622	\$ 2,256,933
<b>Bond and Capital Improvement Funds</b>					
607 - Sewer Bond and Interest Sinking	\$ 268,634	\$ 385,524	\$ 204,739	\$ 380,384	\$ 375,393
609 - Sewer Bond Proceeds	-	-	-	-	-
611 - Sewer '09 Bond Proceeds	-	-	-	-	-
616 - Sewer SRF Loan Fund	-	-	-	-	-
618 - Sewer Capital Improvement	1,269,962	2,264,211	3,074,040	3,754,783	2,461,978
<b>Total Restricted Funds</b>	<b>\$ 1,538,596</b>	<b>\$ 2,649,735</b>	<b>\$ 3,278,780</b>	<b>\$ 4,135,167</b>	<b>\$ 2,837,372</b>
<b>Restricted Debt Service Reserve Funds</b>					
608 - Sewer Debt Service Reserve	\$ 824,634	\$ 819,180	\$ 819,051	\$ 813,055	\$ 795,532
615 - Sewer Debt Service Reserve '09	-	-	-	-	-
<b>Total Debt Service Reserve Funds</b>	<b>\$ 824,634</b>	<b>\$ 819,180</b>	<b>\$ 819,051</b>	<b>\$ 813,055</b>	<b>\$ 795,532</b>
<b>Total Sewer Utility Net Cash Position</b>	<b>\$ 3,195,228</b>	<b>\$ 4,530,332</b>	<b>\$ 5,100,295</b>	<b>\$ 5,952,844</b>	<b>\$ 5,889,836</b>

See page 30 for Notes to Financial Statements



**CITY OF LAWRENCE  
MUNICIPAL SEWAGE WORKS**

**OPERATING FUND**





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

*Statement of Receipts, Disbursements, and Net Cash Position*  
*As of October 31, 2022*

	<u>MONTH-TO-DATE</u>			<u>YEAR-TO-DATE</u>		
	2022	2021	Change	2022	2021	Change
<b>Operating Receipts</b>						
Residential Flat Rate Sales	\$ 401,850	\$ 338,279	\$ 63,571	\$ 3,747,453	\$ 3,771,550	\$ (24,097)
Commercial Metered Sales	231,720	241,860	(10,141)	2,240,282	2,189,703	50,579
Residential Metered Sales	45,311	42,796	2,515	618,716	667,470	(48,754)
Penalties	13,489	14,002	(514)	155,479	148,529	6,950
Miscellaneous Receipts	3,860	2,440	1,420	52,660	40,971	11,689
<b>Total Operating Receipts</b>	<b>\$ 696,230</b>	<b>\$ 639,378</b>	<b>\$ 56,852</b>	<b>\$ 6,814,591</b>	<b>\$ 6,818,224</b>	<b>\$ (3,633)</b>
<b>Operating Disbursements</b>						
Salaries and Benefits	\$ 120,414	\$ 113,017	\$ 7,397	\$ 1,185,609	\$ 1,245,253	\$ (59,643)
Treatment Expense	543,432	298,793	244,639	3,222,123	2,345,979	876,144
Professional and Contractual Services	46,277	19,539	26,739	273,035	177,578	95,457
Materials and Supplies	15,228	7,356	7,871	90,877	66,490	24,388
Transportation Expense	5,806	4,218	1,588	60,395	46,096	14,299
Insurance Expense	-	-	-	98,354	92,827	5,527
Rental of Equipment	674	28,264	(27,589)	5,815	35,868	(30,053)
Purchased Power	18,737	8,471	10,267	106,743	85,950	20,794
Contractual Payment to City <sup>1</sup>	-	-	-	-	-	-
Miscellaneous Expense	75,826	53,208	22,618	682,871	617,409	65,462
<b>Total Operating Disbursements</b>	<b>\$ 826,394</b>	<b>\$ 532,864</b>	<b>\$ 293,529</b>	<b>\$ 5,725,823</b>	<b>\$ 4,713,449</b>	<b>\$ 1,012,374</b>
<b>Net Operating Receipts/(Disbursements)</b>	<b>\$ (130,164)</b>	<b>\$ 106,514</b>	<b>\$ (236,678)</b>	<b>\$ 1,088,767</b>	<b>\$ 2,104,774</b>	<b>\$ (1,016,007)</b>
<b>Non-Operating Receipts</b>						
EDU Fee	\$ 10,500	\$ 1,500	\$ 9,000	\$ 156,850	\$ 81,350	\$ 75,500
Loan Payment from Water Utility	-	-	-	-	-	-
Other	-	-	-	-	-	-
<b>Total Non-Operating Receipts</b>	<b>\$ 10,500</b>	<b>\$ 1,500</b>	<b>\$ 9,000</b>	<b>\$ 156,850</b>	<b>\$ 81,350</b>	<b>\$ 75,500</b>
<b>Non-Operating Disbursements</b>						
Transfers-Out	\$ 53,574	\$ 45,106	\$ 8,467	\$ 1,368,277	\$ 2,122,011	\$ (753,735)
Loan Payment to Water Utility	-	-	-	-	-	-
Interest Expense	-	-	-	-	-	-
Principal Payment	-	-	-	-	-	-
Capital Leases	-	-	-	-	-	-
Accounts Payable	(1,638)	325	(1,963)	287	4,155	(3,868)
Other	-	-	-	-	-	-
<b>Total Non-Operating Receipts/(Disbursements)</b>	<b>\$ 51,935</b>	<b>\$ 45,431</b>	<b>\$ 6,504</b>	<b>\$ 1,368,564</b>	<b>\$ 2,126,166</b>	<b>\$ (757,602)</b>
<b>Change in Cash Position - Net Receipts</b>	<b>\$ (171,599)</b>	<b>\$ 62,583</b>	<b>\$ (234,182)</b>	<b>\$ (122,947)</b>	<b>\$ 59,958</b>	<b>\$ (182,905)</b>
<b>Beginning Cash Position</b>	<b>1,003,597</b>	<b>998,833</b>	<b>4,764</b>	<b>954,944</b>	<b>1,001,458</b>	<b>(46,513)</b>
<b>Ending Cash Position</b>	<b>\$ 831,998</b>	<b>\$ 1,061,416</b>	<b>\$ (229,418)</b>	<b>\$ 831,998</b>	<b>\$ 1,061,416</b>	<b>\$ (229,418)</b>



# City of Lawrence - Municipal Sewage Works Utility

## 606 - Operating Fund

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

	MONTH-TO-DATE				
	2022	2021	2020	2019	2018
<b>Operating Receipts</b>					
Residential Flat Rate Sales	\$ 401,850	\$ 338,279	\$ 370,371	\$ 397,389	\$ 410,657
Commercial Metered Sales	231,720	241,860	249,025	277,469	311,170
Residential Metered Sales	45,311	42,796	53,814	45,521	46,151
Penalties	13,489	14,002	12,551	17,792	20,524
Miscellaneous Receipts	3,860	2,440	7,575	3,360	3,560
<b>Total Operating Receipts</b>	<b>\$ 696,230</b>	<b>\$ 639,378</b>	<b>\$ 693,336</b>	<b>\$ 741,532</b>	<b>\$ 792,063</b>
<b>Operating Disbursements</b>					
Salaries and Benefits	\$ 120,414	\$ 113,017	\$ 111,907	\$ 101,290	\$ 103,690
Treatment Expense	543,432	298,793	175,221	151,950	103,930
Professional and Contractual Services	46,277	19,539	13,534	14,809	7,129
Materials and Supplies	15,228	7,356	5,804	4,285	1,136
Transportation Expense	5,806	4,218	2,105	60	3,636
Insurance Expense	-	-	-	250	-
Rental of Equipment	674	28,264	722	831	1,356
Purchased Power	18,737	8,471	6,013	5,770	8,014
Contractual Payment to City <sup>1</sup>	-	-	-	-	-
Miscellaneous Expense	75,826	53,208	67,357	55,770	47,630
<b>Total Operating Disbursements</b>	<b>\$ 826,394</b>	<b>\$ 532,864</b>	<b>\$ 382,663</b>	<b>\$ 335,014</b>	<b>\$ 276,520</b>
<b>Net Operating Receipts/(Disbursements)</b>	<b>\$ (130,164)</b>	<b>\$ 106,514</b>	<b>\$ 310,673</b>	<b>\$ 406,518</b>	<b>\$ 515,543</b>
<b>Non-Operating Receipts</b>					
EDU Fee	\$ 10,500	\$ 1,500	\$ 24,080	\$ 10,500	\$ 10,500
Loan Payment from Water Utility	-	-	-	-	-
Other	-	-	-	-	-
<b>Total Non-Operating Receipts</b>	<b>\$ 10,500</b>	<b>\$ 1,500</b>	<b>\$ 24,080</b>	<b>\$ 10,500</b>	<b>\$ 10,500</b>
<b>Non-Operating Disbursements</b>					
Transfers-Out	\$ 53,574	\$ 45,106	\$ 304,813	\$ 419,623	\$ 64,917
Loan Payment to Water Utility	-	-	-	-	-
Interest Expense	-	-	-	-	-
Principal Payment	-	-	-	-	-
Capital Leases	-	-	-	-	-
Accounts Payable	(1,638)	325	(1,293)	1,847	654
Other	-	-	-	-	-
<b>Total Non-Operating Receipts/(Disbursements)</b>	<b>\$ 51,935</b>	<b>\$ 45,431</b>	<b>\$ 303,520</b>	<b>\$ 421,470</b>	<b>\$ 65,571</b>
<b>Change in Cash Position - Net Receipts</b>	<b>\$ (171,599)</b>	<b>\$ 62,583</b>	<b>\$ 31,233</b>	<b>\$ (4,452)</b>	<b>\$ 460,471</b>
<b>Beginning Cash Position</b>	<b>1,003,597</b>	<b>998,833</b>	<b>971,232</b>	<b>1,009,075</b>	<b>1,796,461</b>
<b>Ending Cash Position</b>	<b>\$ 831,998</b>	<b>\$ 1,061,416</b>	<b>\$ 1,002,465</b>	<b>\$ 1,004,622</b>	<b>\$ 2,256,933</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: October 31**

	YEAR-TO-DATE				
	2022	2021	2020	2019	2018
<b>Operating Receipts</b>					
Residential Flat Rate Sales	\$ 3,747,453	\$ 3,771,550	\$ 3,679,259	\$ 3,707,256	\$ 3,680,009
Commercial Metered Sales	2,240,282	2,189,703	2,217,238	2,365,307	2,460,294
Residential Metered Sales	618,716	667,470	667,980	591,473	626,007
Penalties	155,479	148,529	76,702	185,100	191,817
Miscellaneous Receipts	52,660	40,971	46,585	26,908	49,268
<b>Total Operating Receipts</b>	<b>\$ 6,814,591</b>	<b>\$ 6,818,224</b>	<b>\$ 6,687,765</b>	<b>\$ 6,876,045</b>	<b>\$ 7,007,395</b>
<b>Operating Disbursements</b>					
Salaries and Benefits	\$ 1,185,609	\$ 1,245,253	\$ 1,148,979	\$ 1,072,965	\$ 1,131,393
Treatment Expense	3,222,123	2,345,979	2,041,997	1,990,548	1,756,597
Professional and Contractual Services	273,035	177,578	236,688	199,289	144,982
Materials and Supplies	90,877	66,490	46,650	55,885	163,679
Transportation Expense	60,395	46,096	43,771	43,363	45,995
Insurance Expense	98,354	92,827	82,049	75,232	72,515
Rental of Equipment	5,815	35,868	7,029	8,959	6,725
Purchased Power	106,743	85,950	85,551	97,711	89,991
Contractual Payment to City <sup>1</sup>	-	-	-	-	-
Miscellaneous Expense	682,871	617,409	548,791	507,734	1,002,157
<b>Total Operating Disbursements</b>	<b>\$ 5,725,823</b>	<b>\$ 4,713,449</b>	<b>\$ 4,241,505</b>	<b>\$ 4,051,687</b>	<b>\$ 4,414,032</b>
<b>Net Operating Receipts/(Disbursements)</b>	<b>\$ 1,088,767</b>	<b>\$ 2,104,774</b>	<b>\$ 2,446,260</b>	<b>\$ 2,824,358</b>	<b>\$ 2,593,362</b>
<b>Non-Operating Receipts</b>					
EDU Fee	\$ 156,850	\$ 81,350	\$ 342,830	\$ 80,300	\$ 183,000
Loan Payment from Water Utility	-	-	-	-	-
Other	-	-	-	-	-
<b>Total Non-Operating Receipts</b>	<b>\$ 156,850</b>	<b>\$ 81,350</b>	<b>\$ 342,830</b>	<b>\$ 80,300</b>	<b>\$ 183,000</b>
<b>Non-Operating Disbursements</b>					
Transfers-Out	\$ 1,368,277	\$ 2,122,011	\$ 2,792,131	\$ 2,926,230	\$ 3,649,169
Loan Payment to Water Utility	-	-	-	-	(875,259)
Interest Expense	-	-	-	-	-
Principal Payment	-	-	-	-	-
Capital Leases	-	-	-	-	-
Accounts Payable	287	4,155	367	(1,376)	206,707
Other	-	-	-	-	-
<b>Total Non-Operating Receipts/(Disbursements)</b>	<b>\$ 1,368,564</b>	<b>\$ 2,126,166</b>	<b>\$ 2,792,498</b>	<b>\$ 2,924,854</b>	<b>\$ 2,980,618</b>
<b>Change in Cash Position - Net Receipts</b>	<b>\$ (122,947)</b>	<b>\$ 59,958</b>	<b>\$ (3,408)</b>	<b>\$ (20,196)</b>	<b>\$ (204,255)</b>
<b>Beginning Cash Position</b>	<b>954,944</b>	<b>1,001,458</b>	<b>1,005,873</b>	<b>1,024,818</b>	<b>2,461,188</b>
<b>Ending Cash Position</b>	<b>\$ 831,998</b>	<b>\$ 1,061,416</b>	<b>\$ 1,002,465</b>	<b>\$ 1,004,622</b>	<b>\$ 2,256,933</b>





**CITY OF LAWRENCE  
MUNICIPAL SEWAGE WORKS**

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# **BOND & CAPITAL IMPROVEMENT FUNDS**





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

*Statement of Receipts, Disbursements, and Net Cash Position*  
*As of October 31, 2022*

	<u>MONTH-TO-DATE</u>			<u>YEAR-TO-DATE</u>		
	2022	2021	Change	2022	2021	Change
<b>Receipts</b>						
Transfers In	\$ 53,574	\$ 45,106	\$ 8,467	\$ 535,736	\$ 453,011	\$ 82,725
Miscellaneous	238	1	237	653	21,449	(20,797)
<b>Total Receipts</b>	<b>\$ 53,812</b>	<b>\$ 45,107</b>	<b>\$ 8,704</b>	<b>\$ 536,389</b>	<b>\$ 474,461</b>	<b>\$ 61,928</b>
<b>Disbursements</b>						
Principal	\$ -	\$ -	\$ -	\$ 176,142	\$ -	\$ 176,142
Interest	-	-	-	90,763	88,086	2,676
Other	-	-	-	850	850	-
<b>Total Disbursements</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 267,755</b>	<b>\$ 88,936</b>	<b>\$ 178,818</b>
<b>Change in Cash Position</b>	<b>\$ 53,812</b>	<b>\$ 45,107</b>	<b>\$ 8,704</b>	<b>\$ 268,634</b>	<b>\$ 385,524</b>	<b>\$ (116,890)</b>
<b>Beginning Cash Position</b>	<b>214,822</b>	<b>340,417</b>	<b>(125,594)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Ending Cash Position</b>	<b>\$ 268,634</b>	<b>\$ 385,524</b>	<b>\$ (116,890)</b>	<b>\$ 268,634</b>	<b>\$ 385,524</b>	<b>\$ (116,890)</b>



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

*Statement of Receipts, Disbursements, and Net Cash Position*  
*As of October 31, 2022*

	<u>MONTH-TO-DATE</u>			<u>YEAR-TO-DATE</u>		
	2022	2021	Change	2022	2021	Change
<b>Receipts</b>						
Transfers In	\$ -	\$ -	\$ -	\$ 835,074	\$ 1,669,000	\$ (833,926)
Miscellaneous	-	-	-	454,305	36,513	417,792
<b>Total Receipts</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,289,379</b>	<b>\$ 1,705,513</b>	<b>\$ (416,134)</b>
<b>Disbursements</b>						
Professional and Contractual Services	\$ 110,949	\$ 37,292	\$ 73,657	\$ 574,703	\$ 543,058	\$ 31,645
Materials and Supplies	-	929	(929)	71,698	53,874	17,825
Payment to City	169,663	169,663		1,696,633	1,696,633	
Other	8,124	595	7,529	222,210	52,501	169,709
<b>Total Disbursements</b>	<b>\$ 288,736</b>	<b>\$ 208,479</b>	<b>\$ 80,257</b>	<b>\$ 2,565,244</b>	<b>\$ 2,346,065</b>	<b>\$ 219,178</b>
<b>Change in Cash Position</b>	<b>\$ (288,736)</b>	<b>\$ (208,479)</b>	<b>\$ (80,257)</b>	<b>\$ (1,275,865)</b>	<b>\$ (640,552)</b>	<b>\$ (635,313)</b>
<b>Beginning Cash Position</b>	<b>1,558,698</b>	<b>2,472,690</b>	<b>(913,992)</b>	<b>2,545,826</b>	<b>2,904,763</b>	<b>(358,937)</b>
<b>Ending Cash Position</b>	<b>\$ 1,269,962</b>	<b>\$ 2,264,211</b>	<b>\$ (994,250)</b>	<b>\$ 1,269,962</b>	<b>\$ 2,264,211</b>	<b>\$ (994,250)</b>



**CITY OF LAWRENCE  
MUNICIPAL SEWAGE WORKS**

# **RESTRICTED DEBT SERVICE FUNDS**





# City of Lawrence - Municipal Sewage Works Utility

## 608 - Sewer Debt Service Reserve Fund

### Statement of Receipts, Disbursements, and Net Cash Position

As of October 31, 2022

	MONTH-TO-DATE			YEAR-TO-DATE		
	2022	2021	Change	2022	2021	Change
<b>Receipts</b>						
Transfers In	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Miscellaneous	1,618	7	1,611	5,441	109	5,331
<b>Total Receipts</b>	<b>\$ 1,618</b>	<b>\$ 7</b>	<b>\$ 1,611</b>	<b>\$ 5,441</b>	<b>\$ 109</b>	<b>\$ 5,331</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>\$ 1,618</b>	<b>\$ 7</b>	<b>\$ 1,611</b>	<b>\$ 5,441</b>	<b>\$ 109</b>	<b>\$ 5,331</b>
<b>Beginning Cash Position</b>	<b>823,016</b>	<b>819,173</b>	<b>3,843</b>	<b>819,194</b>	<b>819,071</b>	<b>123</b>
<b>Ending Cash Position<sup>2</sup></b>	<b>\$ 824,634</b>	<b>\$ 819,180</b>	<b>\$ 5,454</b>	<b>\$ 824,634</b>	<b>\$ 819,180</b>	<b>\$ 5,454</b>



**City of Lawrence - Municipal Sewage Works Utility**  
**Notes to Financial Statements**

*As of October 31, 2022*

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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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