

# 2022 LAWRENCE UTILITIES MONTHLY FINANCIAL REPORT

## DECEMBER

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





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# **SUMMARY**





# City of Lawrence - Municipal Water Works Utility

## Summary - All Funds

### Net Cash Position Summary

As of December 31, 2022

	12/31/2022	12/31/2021	12/31/2020	12/31/2019	12/31/2018
<b>Operating Fund</b>					
601 - Water Operating Fund	\$ 1,004,067	\$ 1,001,644	\$ 1,004,682	\$ 1,005,825	\$ 1,035,230
<b>Bond and Capital Improvement Funds</b>					
602 - Bond and Interest Sinking	\$ 500	\$ -	\$ -	\$ -	\$ -
603 - 2017 Water SRF Bond and Interest	161,069	597,806	594,328	589,389	237,285
605 - Water Utility Bond Proceeds <sup>1</sup>	1,680,292	4,286,013	10,334,939	10,182	10,182
610 - Water '09 Bond Proceeds	-	-	-	-	-
617 - Capital Improvement Fund	6,624,496	6,014,761	4,284,526	3,590,020	3,680,074
619 - Water 2017 SRF Loan Fund	38	38	38	1,072,245	3,179,965
<b>Total Restricted Funds</b>	<b>\$ 8,466,395</b>	<b>\$ 10,898,618</b>	<b>\$ 15,213,831</b>	<b>\$ 5,261,836</b>	<b>\$ 7,107,508</b>
<b>Restricted Debt Service Reserve Funds</b>					
604 - Water Bond Debt Service Reserve	\$ 542,592	\$ 513,579	\$ 468,488	\$ 421,475	\$ 368,634
614 - Water Debt Service Reserve '09 <sup>2</sup>	-	-	-	-	-
<b>Total Debt Service Reserve Funds</b>	<b>\$ 542,592</b>	<b>\$ 513,579</b>	<b>\$ 468,488</b>	<b>\$ 421,475</b>	<b>\$ 368,634</b>
<b>Total Water Utility Cash Position</b>	<b>\$ 10,013,054</b>	<b>\$ 12,413,842</b>	<b>\$ 16,687,001</b>	<b>\$ 6,689,135</b>	<b>\$ 8,511,372</b>



**CITY OF LAWRENCE  
MUNICIPAL WATER WORKS**

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# **OPERATING FUND**





## City of Lawrence - Municipal Water Works Utility

### 601 - Water Utility Operating Fund

#### Statement of Operating Receipts, Operating Disbursements, and Operating Margin As of December 31, 2022

	<u>MONTH-TO-DATE</u>			<u>YEAR-TO-DATE</u>		
	2022	2021	Change	2022	2021	Change
<b>Operating Receipts</b>						
Residential Metered Sales	\$ 584,148	\$ 659,813	\$ (75,665)	\$ 7,416,455	\$ 7,634,778	\$ (218,323)
Commercial Metered Sales	231,263	256,239	(24,976)	2,913,970	2,932,167	(18,197)
Private Fire Protection	47,066	49,555	(2,488)	567,139	565,593	1,546
Hydrant Fees	25,546	29,702	(4,156)	319,084	340,521	(21,438)
Penalties	14,573	17,149	(2,576)	206,640	205,633	1,007
New Meters	1,227	1,064	164	60,557	40,361	20,196
Miscellaneous	213,085	1,845	211,240	238,288	33,823	204,465
<b>Total Operating Receipts</b>	<b>\$ 1,116,909</b>	<b>\$ 1,015,366</b>	<b>\$ 101,543</b>	<b>\$ 11,722,132</b>	<b>\$ 11,752,876</b>	<b>\$ (30,744)</b>
<b>Operating Disbursements</b>						
Salaries and Benefits	\$ 132,799	\$ 154,475	\$ (21,676)	\$ 1,913,230	\$ 1,738,583	\$ 174,646
Professional and Contractual Services	44,995	55,880	(10,885)	498,542	318,811	179,731
Materials and Supplies	29,852	14,701	15,152	339,728	257,520	82,208
Transportation Expense	8,476	8,691	(215)	97,052	64,446	32,606
Insurance Expense	-	-	-	98,354	92,827	5,527
Chemicals	15,922	11,817	4,105	148,165	87,995	60,170
Rental of Equipment	987	815	171	12,281	12,380	(99)
Purchased Power	29,055	50,998	(21,943)	366,623	329,406	37,217
Miscellaneous Expense	127,340	72,863	54,477	1,443,814	937,643	506,171
Contractual Payment to City <sup>3</sup>	-	-	-	-	-	-
<b>Total Operating Disbursements</b>	<b>\$ 389,426</b>	<b>\$ 370,240</b>	<b>\$ 19,186</b>	<b>\$ 4,917,789</b>	<b>\$ 3,839,611</b>	<b>\$ 1,078,178</b>
<b>Net Operating Receipts/(Disbursements)</b>	<b>\$ 727,483</b>	<b>\$ 645,126</b>	<b>\$ 82,357</b>	<b>\$ 6,804,343</b>	<b>\$ 7,913,265</b>	<b>\$ (1,108,921)</b>
<b>Net Operating Margin</b>	<b>65.1%</b>	<b>63.5%</b>	<b>1.6%</b>	<b>58.0%</b>	<b>67.3%</b>	<b>-9.3%</b>
<b>Non-Operating Receipts</b>						
EDU Fees	\$ 3,000	\$ 1,500	\$ 1,500	\$ 163,391	\$ 94,690	\$ 68,701
Other Receipts	8,718	6,935	1,783	144,450	121,093	23,357
<b>Total Non-Operating Receipts</b>	<b>\$ 11,718</b>	<b>\$ 8,435</b>	<b>\$ 3,283</b>	<b>\$ 307,841</b>	<b>\$ 215,783</b>	<b>\$ 92,058</b>
<b>Non-Operating Disbursements</b>						
Transfers to Water Bond and Interest Fund	\$ 158,432	\$ 161,738	\$ (3,306)	\$ 1,901,185	\$ 1,905,655	\$ (4,470)
Transfers to Water Debt Service Reserve Fund	-	3,752	(3,752)	22,509	45,018	(22,509)
Loan Payment to Sewer Utility	-	-	-	-	-	-
Principal Payment	-	-	-	-	-	-
Interest Expense	-	-	-	-	-	-
Capital Leases	-	-	-	-	-	-
Other	3,900	(29,899)	33,799	(28,390)	(105,588)	77,198
Other Transfers-Out	-	-	-	-	-	-
Transfers to Water Capital Improvement Fund	570,000	520,000	50,000	5,214,457	6,287,000	(1,072,543)
<b>Total Non-Operating Disbursements</b>	<b>\$ 732,332</b>	<b>\$ 655,591</b>	<b>\$ 76,742</b>	<b>\$ 7,109,761</b>	<b>\$ 8,132,085</b>	<b>\$ (1,022,323)</b>
<b>Change in Cash Position - Net Receipts</b>	<b>\$ 6,868</b>	<b>\$ (2,030)</b>	<b>\$ 8,898</b>	<b>\$ 2,423</b>	<b>\$ (3,037)</b>	<b>\$ 5,460</b>
<b>Beginning Cash Position</b>	<b>997,200</b>	<b>1,003,675</b>	<b>(6,475)</b>	<b>1,001,644</b>	<b>1,004,682</b>	<b>(3,037)</b>
<b>Ending Cash Position</b>	<b>\$ 1,004,067</b>	<b>\$ 1,001,644</b>	<b>\$ 2,423</b>	<b>\$ 1,004,067</b>	<b>\$ 1,001,644</b>	<b>\$ 2,423</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				
	2022	2021	2020	2019	2018
<b>Operating Receipts</b>					
Residential Metered Sales	\$ 584,148	\$ 659,813	\$ 689,692	\$ 627,220	\$ 510,503
Commercial Metered Sales	231,263	256,239	255,582	263,471	223,532
Private Fire Protection	47,066	49,555	43,654	56,584	46,634
Hydrant Fees	25,546	29,702	27,452	34,413	26,405
Penalties	14,573	17,149	7,836	18,699	19,207
New Meters	1,227	1,064	8,533	2,572	2,527
Miscellaneous	213,085	1,845	1,829	1,739	1,688
<b>Total Operating Receipts</b>	<b>\$ 1,116,909</b>	<b>\$ 1,015,366</b>	<b>\$ 1,034,578</b>	<b>\$ 1,004,698</b>	<b>\$ 830,496</b>
<b>Operating Disbursements</b>					
Salaries and Benefits	\$ 132,799	\$ 154,475	\$ 137,255	\$ 106,558	\$ 119,313
Professional and Contractual Services	44,995	55,880	79,494	60,361	(40,901)
Materials and Supplies	29,852	14,701	12,048	26,140	(53,721)
Transportation Expense	8,476	8,691	14,233	4,306	6,768
Insurance Expense	-	-	-	-	-
Chemicals	15,922	11,817	4,229	14,105	11,685
Rental of Equipment	987	815	1,137	1,395	678
Purchased Power	29,055	50,998	24,741	23,345	28,972
Miscellaneous Expense	127,340	72,863	77,214	112,931	107,520
Contractual Payment to City <sup>3</sup>	-	-	-	-	-
<b>Total Operating Disbursements</b>	<b>\$ 389,426</b>	<b>\$ 370,240</b>	<b>\$ 350,351</b>	<b>\$ 349,141</b>	<b>\$ 180,314</b>
<b>Net Operating Receipts/(Disbursements)</b>	<b>\$ 727,483</b>	<b>\$ 645,126</b>	<b>\$ 684,227</b>	<b>\$ 655,557</b>	<b>\$ 650,182</b>
<b>Net Operating Margin</b>	<b>65.1%</b>	<b>63.5%</b>	<b>66.1%</b>	<b>65.2%</b>	<b>78.3%</b>
<b>Non-Operating Receipts</b>					
EDU Fees	\$ 3,000	\$ 1,500	\$ 4,500	\$ 7,500	\$ 4,800
Other Receipts	8,718	6,935	12,055	11,433	11,204
<b>Total Non-Operating Receipts</b>	<b>\$ 11,718</b>	<b>\$ 8,435</b>	<b>\$ 16,555</b>	<b>\$ 18,933</b>	<b>\$ 16,004</b>
<b>Non-Operating Disbursements</b>					
Transfers to Water Bond and Interest Fund	\$ 158,432	\$ 161,738	\$ 297,871	\$ 130,127	\$ 97,842
Transfers to Water Debt Service Reserve Fund	-	3,752	3,752	3,752	3,752
Loan Payment to Sewer Utility	-	-	-	-	-
Principal Payment	-	-	-	-	-
Interest Expense	-	-	-	-	1
Capital Leases	-	-	-	-	502
Other	3,900	(29,899)	6,148	(22,243)	(2,891)
Other Transfers-Out	-	-	-	-	-
Transfers to Water Capital Improvement Fund	570,000	520,000	390,000	560,000	550,000
<b>Total Non-Operating Disbursements</b>	<b>\$ 732,332</b>	<b>\$ 655,591</b>	<b>\$ 697,770</b>	<b>\$ 671,635</b>	<b>\$ 649,206</b>
<b>Change in Cash Position - Net Receipts</b>	<b>\$ 6,868</b>	<b>\$ (2,030)</b>	<b>\$ 3,011</b>	<b>\$ 2,854</b>	<b>\$ 16,980</b>
<b>Beginning Cash Position</b>	<b>997,200</b>	<b>1,003,675</b>	<b>1,001,671</b>	<b>1,002,970</b>	<b>1,018,250</b>
<b>Ending Cash Position</b>	<b>\$ 1,004,067</b>	<b>\$ 1,001,644</b>	<b>\$ 1,004,682</b>	<b>\$ 1,005,825</b>	<b>\$ 1,035,230</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: December 31

	YEAR-TO-DATE				
	2022	2021	2020	2019	2018
<b>Operating Receipts</b>					
Residential Metered Sales	\$ 7,416,455	\$ 7,634,778	\$ 7,679,627	\$ 6,668,778	\$ 6,318,536
Commercial Metered Sales	2,913,970	2,932,167	2,843,249	2,719,794	2,628,648
Private Fire Protection	567,139	565,593	540,898	485,544	433,442
Hydrant Fees	319,084	340,521	303,111	270,301	251,188
Penalties	206,640	205,633	89,206	223,224	234,539
New Meters	60,557	40,361	73,113	43,001	64,612
Miscellaneous	238,288	33,823	23,306	30,702	78,414
<b>Total Operating Receipts</b>	<b>\$ 11,722,132</b>	<b>\$ 11,752,876</b>	<b>\$ 11,552,510</b>	<b>\$ 10,441,344</b>	<b>\$ 10,009,380</b>
<b>Operating Disbursements</b>					
Salaries and Benefits	\$ 1,913,230	\$ 1,738,583	\$ 1,647,476	\$ 1,572,889	\$ 1,543,359
Professional and Contractual Services	498,542	318,811	464,420	497,019	386,672
Materials and Supplies	339,728	257,520	226,118	338,589	385,518
Transportation Expense	97,052	64,446	76,831	55,910	76,872
Insurance Expense	98,354	92,827	82,049	75,232	72,515
Chemicals	148,165	87,995	73,598	90,959	89,138
Rental of Equipment	12,281	12,380	8,889	10,392	8,414
Purchased Power	366,623	329,406	311,609	313,617	373,338
Miscellaneous Expense	1,443,814	937,643	966,953	852,056	930,144
Contractual Payment to City <sup>3</sup>	-	-	-	-	-
<b>Total Operating Disbursements</b>	<b>\$ 4,917,789</b>	<b>\$ 3,839,611</b>	<b>\$ 3,857,942</b>	<b>\$ 3,806,663</b>	<b>\$ 3,865,970</b>
<b>Net Operating Receipts/(Disbursements)</b>	<b>\$ 6,804,343</b>	<b>\$ 7,913,265</b>	<b>\$ 7,694,567</b>	<b>\$ 6,634,681</b>	<b>\$ 6,143,410</b>
<b>Net Operating Margin</b>	<b>58.0%</b>	<b>67.3%</b>	<b>66.6%</b>	<b>63.5%</b>	<b>61.4%</b>
<b>Non-Operating Receipts</b>					
EDU Fees	\$ 163,391	\$ 94,690	\$ 372,425	\$ 112,540	\$ 204,590
Other Receipts	144,450	121,093	161,884	131,721	177,254
<b>Total Non-Operating Receipts</b>	<b>\$ 307,841</b>	<b>\$ 215,783</b>	<b>\$ 534,309</b>	<b>\$ 244,261</b>	<b>\$ 381,844</b>
<b>Non-Operating Disbursements</b>					
Transfers to Water Bond and Interest Fund	\$ 1,901,185	\$ 1,905,655	\$ 1,701,398	\$ 1,531,821	\$ 1,174,101
Transfers to Water Debt Service Reserve Fund	22,509	45,018	45,018	45,018	45,018
Loan Payment to Sewer Utility	-	-	-	-	875,259
Principal Payment	-	-	-	-	-
Interest Expense	-	-	-	-	71,067
Capital Leases	-	-	-	-	177,077
Other	(28,390)	(105,588)	23,603	(13,492)	(11,949)
Other Transfers-Out	-	-	-	-	-
Transfers to Water Capital Improvement Fund	5,214,457	6,287,000	6,460,000	5,345,000	4,264,741
<b>Total Non-Operating Disbursements</b>	<b>\$ 7,109,761</b>	<b>\$ 8,132,085</b>	<b>\$ 8,230,019</b>	<b>\$ 6,908,348</b>	<b>\$ 6,595,314</b>
<b>Change in Cash Position - Net Receipts</b>	<b>\$ 2,423</b>	<b>\$ (3,037)</b>	<b>\$ (1,143)</b>	<b>\$ (29,406)</b>	<b>\$ (70,060)</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>\$ 1,004,067</b>	<b>\$ 1,001,644</b>	<b>\$ 1,004,682</b>	<b>\$ 1,005,825</b>	<b>\$ 1,035,230</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 December 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	\$ 118,408	\$ (3,282)	\$ 1,381,505	\$ 1,385,695	\$ (4,190)
Miscellaneous	-	-	-	-	-	-
<b>Total Receipts</b>	<b>\$ 115,125</b>	<b>\$ 118,408</b>	<b>\$ (3,282)</b>	<b>\$ 1,381,505</b>	<b>\$ 1,385,695</b>	<b>\$ (4,190)</b>
<b>Disbursements</b>						
Principal	\$ 795,000	\$ 770,000	\$ 25,000	\$ 795,000	\$ 770,000	\$ 25,000
Interest	291,503	304,498	(12,995)	583,005	608,995	(25,990)
Other	2,000	2,000	-	3,000	6,700	(3,700)
<b>Total Disbursements</b>	<b>\$ 1,088,503</b>	<b>\$ 1,076,498</b>	<b>\$ 12,005</b>	<b>\$ 1,381,005</b>	<b>\$ 1,385,695</b>	<b>\$ (4,690)</b>
<b>Change in Cash Position</b>	<b>\$ (973,377)</b>	<b>\$ (958,090)</b>	<b>\$ (15,287)</b>	<b>\$ 500</b>	<b>\$ -</b>	<b>\$ 500</b>
<b>Beginning Cash Position</b>	<b>973,877</b>	<b>958,090</b>	<b>15,788</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Ending Cash Position</b>	<b>\$ 500</b>	<b>\$ -</b>	<b>\$ 500</b>	<b>\$ 500</b>	<b>\$ -</b>	<b>\$ 500</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, 2022*

	MONTH-TO-DATE			YEAR-TO-DATE		
	2022	2021	Change	2022	2021	Change
<b>Receipts</b>						
Transfers In	\$ 43,307	\$ 43,330	\$ (23)	\$ 519,680	\$ 519,960	\$ (280)
Miscellaneous	1,547	4	1,543	5,243	49	5,194
<b>Total Receipts</b>	<b>\$ 44,853</b>	<b>\$ 43,334</b>	<b>\$ 1,519</b>	<b>\$ 524,923</b>	<b>\$ 520,009</b>	<b>\$ 4,914</b>
<b>Disbursements</b>						
Principal	\$ 371,000	\$ -	\$ 371,000	\$ 735,000	\$ 357,000	\$ 378,000
Interest	74,340	-	74,340	226,660	159,530	67,130
Other	-	-	-	-	-	-
<b>Total Disbursements</b>	<b>\$ 445,340</b>	<b>\$ -</b>	<b>\$ 445,340</b>	<b>\$ 961,660</b>	<b>\$ 516,530</b>	<b>\$ 445,130</b>
<b>Change in Cash Position</b>	<b>\$ (400,487)</b>	<b>\$ 43,334</b>	<b>\$ (443,821)</b>	<b>\$ (436,737)</b>	<b>\$ 3,479</b>	<b>\$ (440,216)</b>
<b>Beginning Cash Position</b>	<b>561,556</b>	<b>554,472</b>	<b>7,084</b>	<b>597,806</b>	<b>594,328</b>	<b>3,479</b>
<b>Ending Cash Position</b>	<b>\$ 161,069</b>	<b>\$ 597,806</b>	<b>\$ (436,737)</b>	<b>\$ 161,069</b>	<b>\$ 597,806</b>	<b>\$ (436,737)</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, 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	\$ 111,907	\$ 427,052	\$ (315,145)	\$ 2,605,721	\$ 6,048,926	\$ (3,443,205)
Other	-	-	-	-	-	-
<b>Total Disbursements</b>	<b>\$ 111,907</b>	<b>\$ 427,052</b>	<b>\$ (315,145)</b>	<b>\$ 2,605,721</b>	<b>\$ 6,048,926</b>	<b>\$ (3,443,205)</b>
<b>Change in Cash Position</b>	<b>\$ (111,907)</b>	<b>\$ (427,052)</b>	<b>\$ 315,145</b>	<b>\$ (2,605,721)</b>	<b>\$ (6,048,926)</b>	<b>\$ 3,443,205</b>
<b>Beginning Cash Position</b>	<b>1,792,199</b>	<b>4,713,065</b>	<b>(2,920,867)</b>	<b>4,286,013</b>	<b>10,334,939</b>	<b>(6,048,926)</b>
<b>Ending Cash Position</b>	<b>\$ 1,680,292</b>	<b>\$ 4,286,013</b>	<b>\$ (2,605,721)</b>	<b>\$ 1,680,292</b>	<b>\$ 4,286,013</b>	<b>\$ (2,605,721)</b>



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

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

	MONTH-TO-DATE			YEAR-TO-DATE		
	2022	2021	Change	2022	2021	Change
<b>Receipts</b>						
Transfers In	\$ 570,000	\$ 520,000	\$ 50,000	\$ 5,214,457	\$ 6,287,000	\$ (1,072,543)
Miscellaneous	-	-	-	31,673	45,581	(13,909)
<b>Total Receipts</b>	<b>\$ 570,000</b>	<b>\$ 520,000</b>	<b>\$ 50,000</b>	<b>\$ 5,246,130</b>	<b>\$ 6,332,581</b>	<b>\$ (1,086,452)</b>
<b>Disbursements</b>						
Professional and Contractual Services	\$ 286,838	\$ 86,916	\$ 199,922	\$ 2,064,869	\$ 2,213,170	\$ (148,301)
Payment In Lieu of Taxes <sup>3</sup>	89,375	89,375	-	1,072,500	1,072,500	-
Other	16,208	19,606	(3,398)	1,499,026	1,316,677	182,349
<b>Total Disbursements</b>	<b>\$ 392,421</b>	<b>\$ 195,897</b>	<b>\$ 196,524</b>	<b>\$ 4,636,395</b>	<b>\$ 4,602,347</b>	<b>\$ 34,048</b>
<b>Change in Cash Position</b>	<b>\$ 177,579</b>	<b>\$ 324,103</b>	<b>\$ (146,524)</b>	<b>\$ 609,735</b>	<b>\$ 1,730,235</b>	<b>\$ (1,120,500)</b>
<b>Beginning Cash Position</b>	<b>6,446,917</b>	<b>5,690,658</b>	<b>756,259</b>	<b>6,014,761</b>	<b>4,284,526</b>	<b>1,730,235</b>
<b>Ending Cash Position</b>	<b>\$ 6,624,496</b>	<b>\$ 6,014,761</b>	<b>\$ 609,735</b>	<b>\$ 6,624,496</b>	<b>\$ 6,014,761</b>	<b>\$ 609,735</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, 2022*

	MONTH-TO-DATE			YEAR-TO-DATE		
	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>



**CITY OF LAWRENCE  
MUNICIPAL WATER WORKS**

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# **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 December 31, 2022*

	<u>MONTH-TO-DATE</u>			<u>YEAR-TO-DATE</u>		
	2022	2021	Change	2022	2021	Change
<b>Receipts</b>						
Transfers-In	\$ -	\$ 3,752	\$ (3,752)	\$ 22,509	\$ 45,018	\$ (22,509)
Miscellaneous	1,610	4	1,606	6,504	73	6,432
<b>Total Receipts</b>	<b>\$ 1,610</b>	<b>\$ 3,756</b>	<b>\$ (2,146)</b>	<b>\$ 29,013</b>	<b>\$ 45,090</b>	<b>\$ (16,077)</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>\$ 1,610</b>	<b>\$ 3,756</b>	<b>\$ (2,146)</b>	<b>\$ 29,013</b>	<b>\$ 45,090</b>	<b>\$ (16,077)</b>
<b>Beginning Cash Position</b>	<b>540,982</b>	<b>509,823</b>	<b>31,159</b>	<b>513,579</b>	<b>468,488</b>	<b>45,090</b>
<b>Ending Cash Position<sup>4</sup></b>	<b>\$ 542,592</b>	<b>\$ 513,579</b>	<b>\$ 29,013</b>	<b>\$ 542,592</b>	<b>\$ 513,579</b>	<b>\$ 29,013</b>



# City of Lawrence - Municipal Water Works Utility

## Notes to Financial Statements

*As of December 31, 2022*

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### Notes:

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(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

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# CITY OF LAWRENCE MUNICIPAL SEWAGE WORKS TABLE OF CONTENTS

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**CITY OF LAWRENCE  
MUNICIPAL SEWAGE WORKS**

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# **SUMMARY**





**City of Lawrence - Municipal Sewage Works Utility**  
Summary - All Funds

*Net Cash Position Summary*  
*As of December 31, 2022*

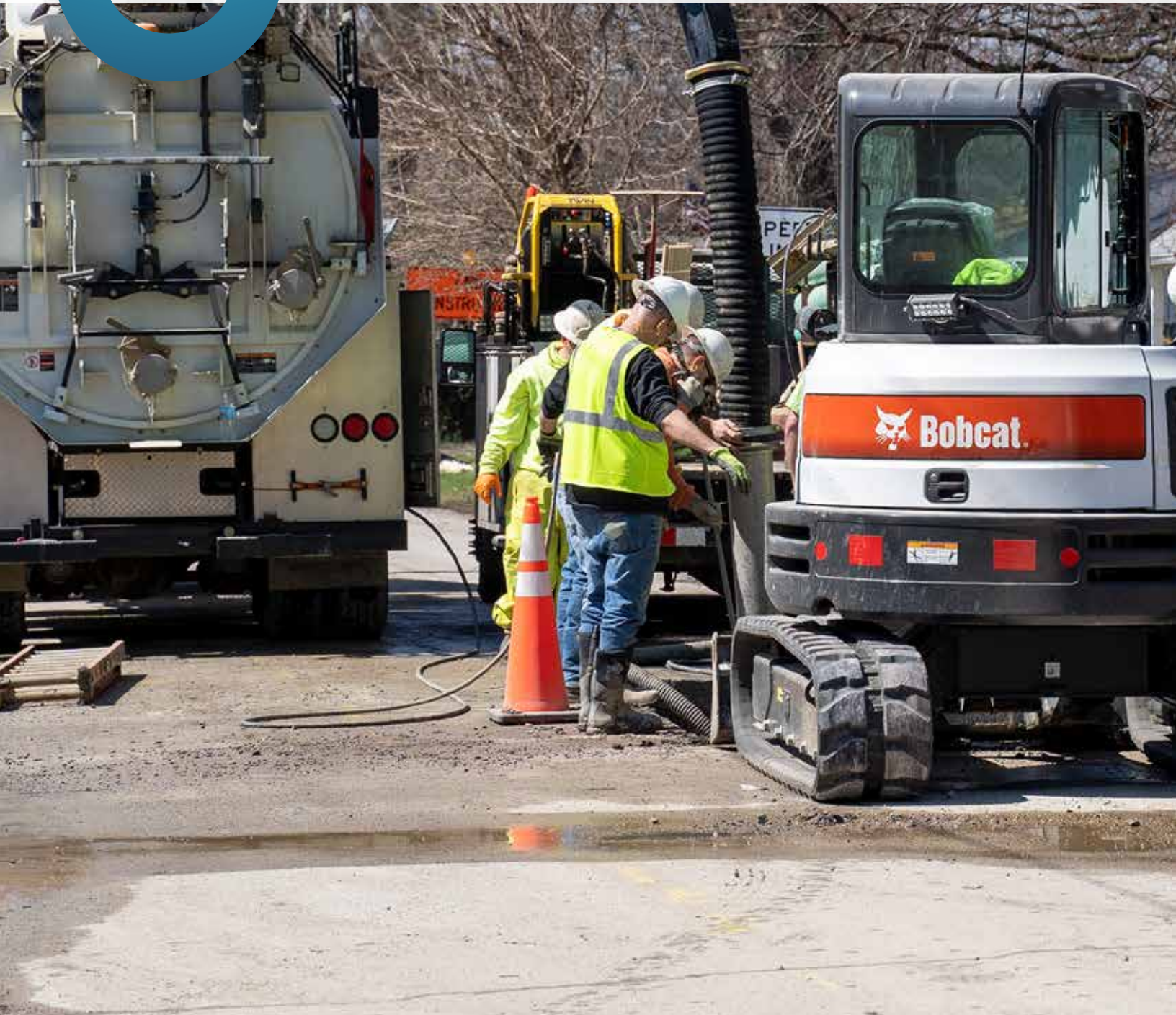
	12/31/2022	12/31/2021	12/31/2020	12/31/2019	12/31/2018
<b>Operating Fund</b>					
606 - Sewer Operating Fund	\$ 1,008,889	\$ 954,944	\$ 1,001,458	\$ 1,005,873	\$ 1,024,818
<b>Bond and Capital Improvement Funds</b>					
607 - Sewer Bond and Interest Sinking	\$ 1,462	\$ -	\$ -	\$ -	\$ -
609 - Sewer Bond Proceeds	19,745,403	-	-	-	-
611 - Sewer '09 Bond Proceeds	-	-	-	-	-
616 - Sewer SRF Loan Fund	-	-	-	-	-
618 - Sewer Capital Improvement	967,670	2,545,826	2,904,763	3,620,935	3,424,151
<b>Total Restricted Funds</b>	<b>\$ 20,714,535</b>	<b>\$ 2,545,826</b>	<b>\$ 2,904,763</b>	<b>\$ 3,620,935</b>	<b>\$ 3,424,151</b>
<b>Restricted Debt Service Reserve Funds</b>					
608 - Sewer Debt Service Reserve	\$ 869,344	\$ 819,194	\$ 819,071	\$ 815,235	\$ 798,302
615 - Sewer Debt Service Reserve '09	-	-	-	-	-
<b>Total Debt Service Reserve Funds</b>	<b>\$ 869,344</b>	<b>\$ 819,194</b>	<b>\$ 819,071</b>	<b>\$ 815,235</b>	<b>\$ 798,302</b>
<b>Total Sewer Utility Net Cash Position</b>	<b>\$ 22,592,767</b>	<b>\$ 4,319,964</b>	<b>\$ 4,725,292</b>	<b>\$ 5,442,043</b>	<b>\$ 5,247,271</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 December 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	\$ 460,396	\$ 409,475	\$ 50,921	\$ 4,603,225	\$ 4,582,275	\$ 20,950
Commercial Metered Sales	287,605	243,414	44,191	2,783,623	2,720,368	63,254
Residential Metered Sales	84,234	74,409	9,825	757,334	794,327	(36,993)
Penalties	15,659	16,016	(357)	183,922	184,790	(868)
Miscellaneous Receipts	2,170	1,260	910	56,710	70,050	(13,340)
<b>Total Operating Receipts</b>	<b>\$ 850,064</b>	<b>\$ 744,575</b>	<b>\$ 105,489</b>	<b>\$ 8,384,814</b>	<b>\$ 8,351,810</b>	<b>\$ 33,003</b>
<b>Operating Disbursements</b>						
Salaries and Benefits	\$ 88,044	\$ 132,983	\$ (44,939)	\$ 1,376,816	\$ 1,489,150	\$ (112,334)
Treatment Expense	-	502,509	(502,509)	3,451,326	2,848,488	602,838
Professional and Contractual Services	35,424	23,075	12,349	318,365	211,903	106,462
Materials and Supplies	13,752	2,604	11,147	107,150	74,935	32,216
Transportation Expense	6,502	10,896	(4,394)	72,113	62,591	9,521
Insurance Expense	-	-	-	98,354	94,022	4,332
Rental of Equipment	329	815	(486)	6,472	37,435	(30,963)
Purchased Power	7,706	20,092	(12,386)	122,480	106,103	16,376
Contractual Payment to City <sup>1</sup>	-	-	-	-	-	-
Miscellaneous Expense	103,305	59,638	43,667	833,883	729,681	104,202
<b>Total Operating Disbursements</b>	<b>\$ 255,062</b>	<b>\$ 752,613</b>	<b>\$ (497,551)</b>	<b>\$ 6,386,959</b>	<b>\$ 5,654,308</b>	<b>\$ 732,651</b>
<b>Net Operating Receipts/(Disbursements)</b>	<b>\$ 595,002</b>	<b>\$ (8,038)</b>	<b>\$ 603,040</b>	<b>\$ 1,997,855</b>	<b>\$ 2,697,503</b>	<b>\$ (699,648)</b>
<b>Non-Operating Receipts</b>						
EDU Fee	\$ 1,500	\$ 1,500	\$ -	\$ 161,350	\$ 91,850	\$ 69,500
Loan Payment from Water Utility	-	-	-	-	-	-
Other	-	-	-	-	-	-
<b>Total Non-Operating Receipts</b>	<b>\$ 1,500</b>	<b>\$ 1,500</b>	<b>\$ -</b>	<b>\$ 161,350</b>	<b>\$ 91,850</b>	<b>\$ 69,500</b>
<b>Non-Operating Disbursements</b>						
Transfers-Out	\$ 587,400	\$ 45,106	\$ 542,294	\$ 2,105,251	\$ 2,836,224	\$ (730,973)
Loan Payment to Water Utility	-	-	-	-	-	-
Interest Expense	-	-	-	-	-	-
Principal Payment	-	-	-	-	-	-
Capital Leases	-	-	-	-	-	-
Accounts Payable	(159)	(4,286)	4,127	10	(357)	367
Other	-	-	-	-	-	-
<b>Total Non-Operating Receipts/(Disbursements)</b>	<b>\$ 587,241</b>	<b>\$ 40,820</b>	<b>\$ 546,421</b>	<b>\$ 2,105,260</b>	<b>\$ 2,835,866</b>	<b>\$ (730,606)</b>
<b>Change in Cash Position - Net Receipts</b>	<b>\$ 9,262</b>	<b>\$ (47,358)</b>	<b>\$ 56,619</b>	<b>\$ 53,945</b>	<b>\$ (46,513)</b>	<b>\$ 100,458</b>
<b>Beginning Cash Position</b>	<b>999,628</b>	<b>1,002,302</b>	<b>(2,675)</b>	<b>954,944</b>	<b>1,001,458</b>	<b>(46,513)</b>
<b>Ending Cash Position</b>	<b>\$ 1,008,889</b>	<b>\$ 954,944</b>	<b>\$ 53,945</b>	<b>\$ 1,008,889</b>	<b>\$ 954,944</b>	<b>\$ 53,945</b>



**City of Lawrence - Municipal Sewer 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>				
	2022	2021	2020	2019	2018
<b>Operating Receipts</b>					
Residential Flat Rate Sales	\$ 460,396	\$ 409,475	\$ 409,657	\$ 420,946	\$ 369,637
Commercial Metered Sales	287,605	243,414	230,857	276,620	248,369
Residential Metered Sales	84,234	74,409	87,029	80,863	63,014
Penalties	15,659	16,016	13,877	20,327	23,344
Miscellaneous Receipts	2,170	1,260	8,448	3,240	3,915
<b>Total Operating Receipts</b>	<b>\$ 850,064</b>	<b>\$ 744,575</b>	<b>\$ 749,868</b>	<b>\$ 801,997</b>	<b>\$ 708,280</b>
<b>Operating Disbursements</b>					
Salaries and Benefits	\$ 88,044	\$ 132,983	\$ 122,049	\$ 89,619	\$ 98,641
Treatment Expense	-	502,509	314,733	114,617	157,210
Professional and Contractual Services	35,424	23,075	24,845	15,487	15,696
Materials and Supplies	13,752	2,604	3,326	8,087	19,088
Transportation Expense	6,502	10,896	14,063	3,440	7,562
Insurance Expense	-	-	-	-	-
Rental of Equipment	329	815	1,137	1,395	678
Purchased Power	7,706	20,092	7,732	7,164	9,374
Contractual Payment to City <sup>1</sup>	-	-	-	-	-
Miscellaneous Expense	103,305	59,638	66,158	71,946	66,998
<b>Total Operating Disbursements</b>	<b>\$ 255,062</b>	<b>\$ 752,613</b>	<b>\$ 554,044</b>	<b>\$ 311,755</b>	<b>\$ 375,245</b>
<b>Net Operating Receipts/(Disbursements)</b>	<b>\$ 595,002</b>	<b>\$ (8,038)</b>	<b>\$ 195,825</b>	<b>\$ 490,241</b>	<b>\$ 333,035</b>
<b>Non-Operating Receipts</b>					
EDU Fee	\$ 1,500	\$ 1,500	\$ 4,500	\$ 7,500	\$ 4,500
Loan Payment from Water Utility	-	-	-	-	-
Other	-	-	-	-	-
<b>Total Non-Operating Receipts</b>	<b>\$ 1,500</b>	<b>\$ 1,500</b>	<b>\$ 4,500</b>	<b>\$ 7,500</b>	<b>\$ 4,500</b>
<b>Non-Operating Disbursements</b>					
Transfers-Out	\$ 587,400	\$ 45,106	\$ 204,494	\$ 499,623	\$ 816,916
Loan Payment to Water Utility	-	-	-	-	-
Interest Expense	-	-	-	-	-
Principal Payment	-	-	-	-	-
Capital Leases	-	-	-	-	-
Accounts Payable	(159)	(4,286)	(3,438)	(1,047)	(130)
Other	-	-	-	-	-
<b>Total Non-Operating Receipts/(Disbursements)</b>	<b>\$ 587,241</b>	<b>\$ 40,820</b>	<b>\$ 201,056</b>	<b>\$ 498,576</b>	<b>\$ 816,786</b>
<b>Change in Cash Position - Net Receipts</b>	<b>\$ 9,262</b>	<b>\$ (47,358)</b>	<b>\$ (731)</b>	<b>\$ (834)</b>	<b>\$ (479,252)</b>
<b>Beginning Cash Position</b>	<b>999,628</b>	<b>1,002,302</b>	<b>1,002,189</b>	<b>1,006,707</b>	<b>1,504,070</b>
<b>Ending Cash Position</b>	<b>\$ 1,008,889</b>	<b>\$ 954,944</b>	<b>\$ 1,001,458</b>	<b>\$ 1,005,873</b>	<b>\$ 1,024,818</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>				
	2022	2021	2020	2019	2018
<b>Operating Receipts</b>					
Residential Flat Rate Sales	\$ 4,603,225	\$ 4,582,275	\$ 4,457,936	\$ 4,434,575	\$ 4,398,907
Commercial Metered Sales	2,783,623	2,720,368	2,647,838	2,842,677	2,924,649
Residential Metered Sales	757,334	794,327	819,202	712,375	731,102
Penalties	183,922	184,790	104,641	222,637	231,930
Miscellaneous Receipts	56,710	70,050	63,583	38,278	55,383
<b>Total Operating Receipts</b>	<b>\$ 8,384,814</b>	<b>\$ 8,351,810</b>	<b>\$ 8,093,200</b>	<b>\$ 8,250,541</b>	<b>\$ 8,341,971</b>
<b>Operating Disbursements</b>					
Salaries and Benefits	\$ 1,376,816	\$ 1,489,150	\$ 1,383,312	\$ 1,249,789	\$ 1,332,893
Treatment Expense	3,451,326	2,848,488	2,356,730	2,233,523	2,041,639
Professional and Contractual Services	318,365	211,903	276,221	231,598	174,347
Materials and Supplies	107,150	74,935	55,463	71,926	197,813
Transportation Expense	72,113	62,591	69,390	51,224	54,908
Insurance Expense	98,354	94,022	82,049	75,232	72,515
Rental of Equipment	6,472	37,435	8,889	10,354	7,614
Purchased Power	122,480	106,103	99,787	111,324	108,317
Contractual Payment to City <sup>1</sup>	-	-	-	-	-
Miscellaneous Expense	833,883	729,681	675,630	621,797	1,121,944
<b>Total Operating Disbursements</b>	<b>\$ 6,386,959</b>	<b>\$ 5,654,308</b>	<b>\$ 5,007,470</b>	<b>\$ 4,656,768</b>	<b>\$ 5,111,991</b>
<b>Net Operating Receipts/(Disbursements)</b>	<b>\$ 1,997,855</b>	<b>\$ 2,697,503</b>	<b>\$ 3,085,730</b>	<b>\$ 3,593,774</b>	<b>\$ 3,229,980</b>
<b>Non-Operating Receipts</b>					
EDU Fee	\$ 161,350	\$ 91,850	\$ 353,380	\$ 105,800	\$ 196,500
Loan Payment from Water Utility	-	-	-	-	-
Other	-	-	-	-	-
<b>Total Non-Operating Receipts</b>	<b>\$ 161,350</b>	<b>\$ 91,850</b>	<b>\$ 353,380</b>	<b>\$ 105,800</b>	<b>\$ 196,500</b>
<b>Non-Operating Disbursements</b>					
Transfers-Out	\$ 2,105,251	\$ 2,836,224	\$ 3,446,438	\$ 3,720,476	\$ 5,531,002
Loan Payment to Water Utility	-	-	-	-	(875,259)
Interest Expense	-	-	-	-	-
Principal Payment	-	-	-	-	-
Capital Leases	-	-	-	-	-
Accounts Payable	10	(357)	(2,914)	(1,957)	207,107
Other	-	-	-	-	-
<b>Total Non-Operating Receipts/(Disbursements)</b>	<b>\$ 2,105,260</b>	<b>\$ 2,835,866</b>	<b>\$ 3,443,525</b>	<b>\$ 3,718,519</b>	<b>\$ 4,862,850</b>
<b>Change in Cash Position - Net Receipts</b>	<b>\$ 53,945</b>	<b>\$ (46,513)</b>	<b>\$ (4,415)</b>	<b>\$ (18,945)</b>	<b>\$ (1,436,370)</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>\$ 1,008,889</b>	<b>\$ 954,944</b>	<b>\$ 1,001,458</b>	<b>\$ 1,005,873</b>	<b>\$ 1,024,818</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 December 31, 2022*

	MONTH-TO-DATE			YEAR-TO-DATE		
	2022	2021	Change	2022	2021	Change
<b>Receipts</b>						
Transfers In	\$ 53,574	\$ 45,106	\$ 8,467	\$ 642,883	\$ 543,224	\$ 99,660
Miscellaneous	459	1	457	1,451	21,452	(20,001)
<b>Total Receipts</b>	<b>\$ 54,032</b>	<b>\$ 45,107</b>	<b>\$ 8,925</b>	<b>\$ 644,334</b>	<b>\$ 564,676</b>	<b>\$ 79,659</b>
<b>Disbursements</b>						
Principal	\$ 473,964	\$ 210,000	\$ 263,964	\$ 650,106	\$ 210,000	\$ 440,106
Interest	83,284	80,608	2,676	174,047	168,695	5,353
Other	(183,631)	185,131	(368,762)	(181,281)	185,981	(367,262)
<b>Total Disbursements</b>	<b>\$ 373,618</b>	<b>\$ 475,739</b>	<b>\$ (102,121)</b>	<b>\$ 642,872</b>	<b>\$ 564,676</b>	<b>\$ 78,197</b>
<b>Change in Cash Position</b>	<b>\$ (319,585)</b>	<b>\$ (430,632)</b>	<b>\$ 111,046</b>	<b>\$ 1,462</b>	<b>\$ -</b>	<b>\$ 1,462</b>
<b>Beginning Cash Position</b>	<b>321,047</b>	<b>430,632</b>	<b>(109,584)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Ending Cash Position</b>	<b>\$ 1,462</b>	<b>\$ -</b>	<b>\$ 1,462</b>	<b>\$ 1,462</b>	<b>\$ -</b>	<b>\$ 1,462</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, 2022*

	MONTH-TO-DATE			YEAR-TO-DATE		
	2022	2021	Change	2022	2021	Change
<b>Receipts</b>						
Transfers In	\$ 310,000	\$ 183,631	\$ 126,369	\$ 1,241,074	\$ 2,476,631	\$ (1,235,557)
Miscellaneous	-	-	-	454,305	36,513	417,792
<b>Total Receipts</b>	<b>\$ 310,000</b>	<b>\$ 183,631</b>	<b>\$ 126,369</b>	<b>\$ 1,695,379</b>	<b>\$ 2,513,144</b>	<b>\$ (817,765)</b>
<b>Disbursements</b>						
Professional and Contractual Services	\$ 182,514	\$ 36,198	\$ 146,316	\$ 900,787	\$ 655,259	\$ 245,528
Materials and Supplies	-	18,441	(18,441)	78,544	77,560	984
Payment to City	169,663	169,663	-	2,035,959	2,035,959	-
Other	16,881	36,834	(19,953)	258,246	103,304	154,942
<b>Total Disbursements</b>	<b>\$ 369,058</b>	<b>\$ 261,136</b>	<b>\$ 107,923</b>	<b>\$ 3,273,536</b>	<b>\$ 2,872,081</b>	<b>\$ 401,455</b>
<b>Change in Cash Position</b>	<b>\$ (59,058)</b>	<b>\$ (77,505)</b>	<b>\$ 18,446</b>	<b>\$ (1,578,157)</b>	<b>\$ (358,937)</b>	<b>\$ (1,219,220)</b>
<b>Beginning Cash Position</b>	<b>1,026,728</b>	<b>2,623,331</b>	<b>(1,596,603)</b>	<b>2,545,826</b>	<b>2,904,763</b>	<b>(358,937)</b>
<b>Ending Cash Position</b>	<b>\$ 967,670</b>	<b>\$ 2,545,826</b>	<b>\$ (1,578,157)</b>	<b>\$ 967,670</b>	<b>\$ 2,545,826</b>	<b>\$ (1,578,157)</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 December 31, 2022*

	MONTH-TO-DATE			YEAR-TO-DATE		
	2022	2021	Change	2022	2021	Change
<b>Receipts</b>						
Transfers In	\$ 40,196	\$ -	\$ 40,196	\$ 40,196	\$ -	\$ 40,196
Miscellaneous	2,460	7	2,454	9,954	123	9,832
<b>Total Receipts</b>	<b>\$ 42,656</b>	<b>\$ 7</b>	<b>\$ 42,649</b>	<b>\$ 50,150</b>	<b>\$ 123</b>	<b>\$ 50,027</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>\$ 42,656</b>	<b>\$ 7</b>	<b>\$ 42,649</b>	<b>\$ 50,150</b>	<b>\$ 123</b>	<b>\$ 50,027</b>
<b>Beginning Cash Position</b>	<b>826,688</b>	<b>819,187</b>	<b>7,501</b>	<b>819,194</b>	<b>819,071</b>	<b>123</b>
<b>Ending Cash Position<sup>2</sup></b>	<b>\$ 869,344</b>	<b>\$ 819,194</b>	<b>\$ 50,150</b>	<b>\$ 869,344</b>	<b>\$ 819,194</b>	<b>\$ 50,150</b>



**City of Lawrence - Municipal Sewage Works Utility**  
**609 Sewer Bond Proceeds Fund**

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

	MONTH-TO-DATE			YEAR-TO-DATE		
	2022	2021	Change	2022	2021	Change
<b>Receipts</b>						
Bond Proceeds	\$ -	\$ -	\$ -	\$ 19,850,000	\$ -	\$ 19,850,000
Transfers In	-	-	-	-	-	-
<b>Total Receipts</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 19,850,000</b>	<b>\$ -</b>	<b>\$ 19,850,000</b>
<b>Disbursements</b>						
Professional and Contractual Services	\$ -	\$ -	\$ -	\$ 103,472	\$ -	\$ 103,472
Materials and Supplies	-	-	-	-	-	-
Other	1,125	-	1,125	1,125	-	1,125
<b>Total Disbursements</b>	<b>1,125</b>	<b>-</b>	<b>1,125</b>	<b>104,597</b>	<b>-</b>	<b>104,597</b>
<b>Change in Cash Position</b>	<b>\$ (1,125)</b>	<b>\$ -</b>	<b>\$ (1,125)</b>	<b>\$ 19,745,403</b>	<b>\$ -</b>	<b>\$ 19,745,403</b>
<b>Beginning Cash Position</b>	<b>19,746,528</b>	<b>-</b>	<b>19,746,528</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Ending Cash Position</b>	<b>\$ 19,745,403</b>	<b>\$ -</b>	<b>\$ 19,745,403</b>	<b>\$ 19,745,403</b>	<b>\$ -</b>	<b>\$ 19,745,403</b>



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

*As of December 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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