

JANUARY 2023

LAWRENCE UTILITIES

MONTHLY FINANCIAL REPORT



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

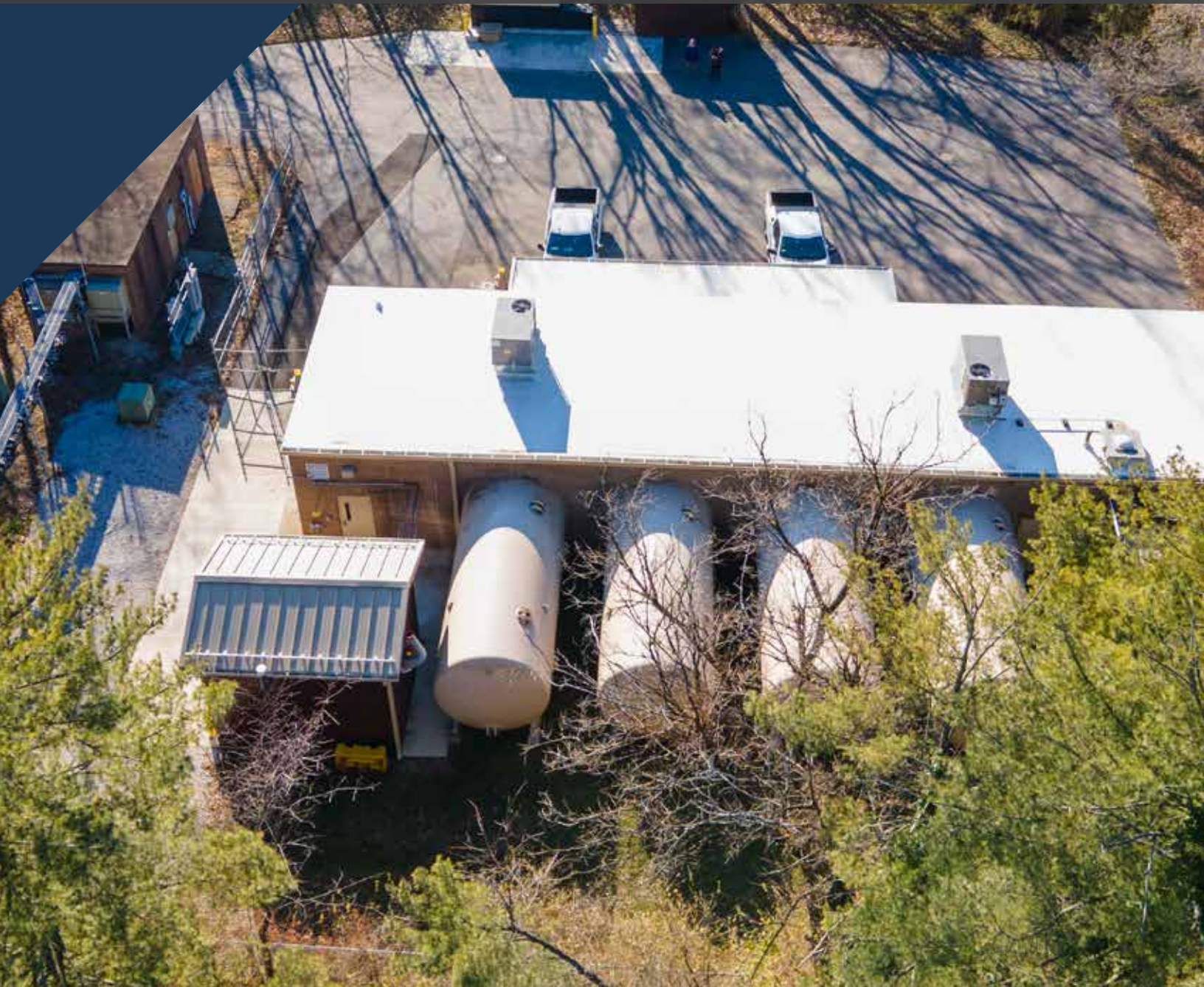
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CITY OF LAWRENCE MUNICIPAL WATER WORKS

SUMMARY



City of Lawrence - Municipal Water Works Utility

Summary - All Funds

Net Cash Position Summary

As of January 31, 2023

	1/31/2023	1/31/2022	1/31/2021	1/31/2020	1/31/2019
Operating Fund					
601 - Water Operating Fund	\$ 1,000,809	\$ 1,000,032	\$ 1,034,863	\$ 1,083,257	\$ 1,004,765
Bond and Capital Improvement Funds					
602 - Bond and Interest Sinking	\$ 115,650	\$ 115,125	\$ 113,008	\$ 82,252	\$ 81,385
603 - 2017 Water SRF Bond and Interest	206,335	199,138	199,116	198,367	191,546
605 - Water Utility Bond Proceeds ¹	1,656,739	4,032,298	10,117,684	10,182	10,182
610 - Water '09 Bond Proceeds	-	-	-	-	-
617 - Capital Improvement Fund	6,835,948	6,258,279	4,146,069	3,468,372	3,889,001
619 - Water 2017 SRF Loan Fund	38	38	38	1,072,293	3,119,747
Total Restricted Funds	\$ 8,814,710	\$ 10,604,878	\$ 14,575,914	\$ 4,831,467	\$ 7,291,862
Restricted Debt Service Reserve Funds					
604 - Water Bond Debt Service Reserve	\$ 544,419	\$ 517,335	\$ 472,247	\$ 425,752	\$ 373,068
614 - Water Debt Service Reserve '09 ²	-	-	-	-	-
Total Debt Service Reserve Funds	\$ 544,419	\$ 517,335	\$ 472,247	\$ 425,752	\$ 373,068
Total Water Utility Cash Position	\$ 10,359,938	\$ 12,122,245	\$ 16,083,024	\$ 6,340,475	\$ 8,669,695



**CITY OF LAWRENCE
MUNICIPAL WATER WORKS**

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 January 31, 2023

	MONTH-TO-DATE			YEAR-TO-DATE		
	2023	2022	Change	2023	2022	Change
Operating Receipts						
Residential Metered Sales	\$ 694,764	\$ 530,826	\$ 163,939	\$ 694,764	\$ 530,826	\$ 163,939
Commercial Metered Sales	222,345	205,211	17,134	222,345	205,211	17,134
Private Fire Protection	52,529	44,297	8,232	52,529	44,297	8,232
Hydrant Fees	31,722	22,541	9,181	31,722	22,541	9,181
Penalties	17,232	15,393	1,840	17,232	15,393	1,840
New Meters	614	1,505	(891)	614	1,505	(891)
Miscellaneous	-	1,845	(1,845)	-	1,845	(1,845)
Total Operating Receipts	\$ 1,019,205	\$ 821,617	\$ 197,589	\$ 1,019,205	\$ 821,617	\$ 197,589
Operating Disbursements						
Salaries and Benefits	\$ 193,110	\$ 164,459	\$ 28,651	\$ 193,110	\$ 164,459	\$ 28,651
Professional and Contractual Services	22,015	24,450	(2,435)	22,015	24,450	(2,435)
Materials and Supplies	16,361	9,122	7,239	16,361	9,122	7,239
Transportation Expense	7,450	823	6,628	7,450	823	6,628
Insurance Expense	25,332	22,047	3,285	25,332	22,047	3,285
Chemicals	3,442	4,191	(749)	3,442	4,191	(749)
Rental of Equipment	977	751	225	977	751	225
Purchased Power	39,943	713	39,230	39,943	713	39,230
Miscellaneous Expense	157,614	65,594	92,020	157,614	65,594	92,020
Contractual Payment to City ³	-	-	-	-	-	-
Total Operating Disbursements	\$ 466,244	\$ 292,150	\$ 174,094	\$ 466,244	\$ 292,150	\$ 174,094
Net Operating Receipts/(Disbursements)	\$ 552,961	\$ 529,466	\$ 23,495	\$ 552,961	\$ 529,466	\$ 23,495
Net Operating Margin	54.3%	64.4%	-10.2%	54.3%	64.4%	-10.2%
Non-Operating Receipts						
EDU Fees	\$ -	\$ 9,000	\$ (9,000)	\$ -	\$ 9,000	\$ (9,000)
Other Receipts	4,929	9,087	(4,159)	4,929	9,087	(4,159)
Total Non-Operating Receipts	\$ 4,929	\$ 18,087	\$ (13,159)	\$ 4,929	\$ 18,087	\$ (13,159)
Non-Operating Disbursements						
Transfers to Water Bond and Interest Fund	\$ 158,505	\$ 158,432	\$ 72	\$ 158,505	\$ 158,432	\$ 72
Transfers to Water Debt Service Reserve Fund	-	3,751	(3,751)	-	3,751	(3,751)
Loan Payment to Sewer Utility	-	-	-	-	-	-
Principal Payment	-	-	-	-	-	-
Interest Expense	-	-	-	-	-	-
Capital Leases	-	-	-	-	-	-
Other	(18,357)	21,983	(40,340)	(18,357)	21,983	(40,340)
Other Transfers-Out	-	-	-	-	-	-
Transfers to Water Capital Improvement Fund	421,000	365,000	56,000	421,000	365,000	56,000
Total Non-Operating Disbursements	\$ 561,148	\$ 549,167	\$ 11,981	\$ 561,148	\$ 549,167	\$ 11,981
Change in Cash Position - Net Receipts	\$ (3,258)	\$ (1,613)	\$ (1,645)	\$ (3,258)	\$ (1,613)	\$ (1,645)
Beginning Cash Position	1,004,067	1,001,644	2,423	1,004,067	1,001,644	2,423
Ending Cash Position	\$ 1,000,809	\$ 1,000,032	\$ 778	\$ 1,000,809	\$ 1,000,032	\$ 778

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				
	2023	2022	2021	2020	2019
Operating Receipts					
Residential Metered Sales	\$ 694,764	\$ 530,826	\$ 572,539	\$ 553,603	\$ 528,234
Commercial Metered Sales	222,345	205,211	228,465	194,406	198,443
Private Fire Protection	52,529	44,297	46,954	44,454	31,176
Hydrant Fees	31,722	22,541	28,439	24,815	18,648
Penalties	17,232	15,393	14,546	18,445	20,665
New Meters	614	1,505	1,596	6,173	4,043
Miscellaneous	-	1,845	1,791	1,739	1,688
Total Operating Receipts	\$ 1,019,205	\$ 821,617	\$ 894,329	\$ 843,634	\$ 802,897
Operating Disbursements					
Salaries and Benefits	\$ 193,110	\$ 164,459	\$ 161,929	\$ 169,944	\$ 167,939
Professional and Contractual Services	22,015	24,450	10,189	38,252	59,237
Materials and Supplies	16,361	9,122	21,224	14,733	21,080
Transportation Expense	7,450	823	3,163	9,084	3,091
Insurance Expense	25,332	22,047	22,252	17,151	18,698
Chemicals	3,442	4,191	8,734	308	10,404
Rental of Equipment	977	751	722	-	1,590
Purchased Power	39,943	713	24,040	25,883	30,351
Miscellaneous Expense	157,614	65,594	77,061	61,455	68,059
Contractual Payment to City ³	-	-	-	-	-
Total Operating Disbursements	\$ 466,244	\$ 292,150	\$ 329,315	\$ 336,810	\$ 380,450
Net Operating Receipts/(Disbursements)	\$ 552,961	\$ 529,466	\$ 565,014	\$ 506,825	\$ 422,447
Net Operating Margin	54.3%	64.4%	63.2%	60.1%	52.6%
Non-Operating Receipts					
EDU Fees	\$ -	\$ 9,000	\$ 15,000	\$ 18,000	\$ 12,000
Other Receipts	4,929	9,087	6,550	15,025	12,119
Total Non-Operating Receipts	\$ 4,929	\$ 18,087	\$ 21,550	\$ 33,025	\$ 24,119
Non-Operating Disbursements					
Transfers to Water Bond and Interest Fund	\$ 158,505	\$ 158,432	\$ 158,538	\$ 127,593	\$ 127,427
Transfers to Water Debt Service Reserve Fund	-	3,751	3,751	3,751	3,751
Loan Payment to Sewer Utility	-	-	-	-	-
Principal Payment	-	-	-	-	-
Interest Expense	-	-	-	-	-
Capital Leases	-	-	-	-	-
Other	(18,357)	21,983	(5,907)	11,072	(4,147)
Other Transfers-Out	-	-	-	-	-
Transfers to Water Capital Improvement Fund	421,000	365,000	400,000	320,000	350,000
Total Non-Operating Disbursements	\$ 561,148	\$ 549,167	\$ 556,382	\$ 462,417	\$ 477,032
Change in Cash Position - Net Receipts	\$ (3,258)	\$ (1,613)	\$ 30,181	\$ 77,432	\$ (30,465)
Beginning Cash Position	1,004,067	1,001,644	1,004,682	1,005,825	1,035,230
Ending Cash Position	\$ 1,000,809	\$ 1,000,032	\$ 1,034,863	\$ 1,083,257	\$ 1,004,765

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: January 31

	YEAR-TO-DATE				
	2023	2022	2021	2020	2019
Operating Receipts					
Residential Metered Sales	\$ 694,764	\$ 530,826	\$ 572,539	\$ 553,603	\$ 528,234
Commercial Metered Sales	222,345	205,211	228,465	194,406	198,443
Private Fire Protection	52,529	44,297	46,954	44,454	31,176
Hydrant Fees	31,722	22,541	28,439	24,815	18,648
Penalties	17,232	15,393	14,546	18,445	20,665
New Meters	614	1,505	1,596	6,173	4,043
Miscellaneous	-	1,845	1,791	1,739	1,688
Total Operating Receipts	\$ 1,019,205	\$ 821,617	\$ 894,329	\$ 843,634	\$ 802,897
Operating Disbursements					
Salaries and Benefits	\$ 193,110	\$ 164,459	\$ 161,929	\$ 169,944	\$ 167,939
Professional and Contractual Services	22,015	24,450	10,189	38,252	59,237
Materials and Supplies	16,361	9,122	21,224	14,733	21,080
Transportation Expense	7,450	823	3,163	9,084	3,091
Insurance Expense	25,332	22,047	22,252	17,151	18,698
Chemicals	3,442	4,191	8,734	308	10,404
Rental of Equipment	977	751	722	-	1,590
Purchased Power	39,943	713	24,040	25,883	30,351
Miscellaneous Expense	157,614	65,594	77,061	61,455	68,059
Contractual Payment to City ³	-	-	-	-	-
Total Operating Disbursements	\$ 466,244	\$ 292,150	\$ 329,315	\$ 336,810	\$ 380,450
Net Operating Receipts/(Disbursements)	\$ 552,961	\$ 529,466	\$ 565,014	\$ 506,825	\$ 422,447
Net Operating Margin	54.3%	64.4%	63.2%	60.1%	52.6%
Non-Operating Receipts					
EDU Fees	\$ -	\$ 9,000	\$ 15,000	\$ 18,000	\$ 12,000
Other Receipts	4,929	9,087	6,550	15,025	12,119
Total Non-Operating Receipts	\$ 4,929	\$ 18,087	\$ 21,550	\$ 33,025	\$ 24,119
Non-Operating Disbursements					
Transfers to Water Bond and Interest Fund	\$ 158,505	\$ 158,432	\$ 158,538	\$ 127,593	\$ 127,427
Transfers to Water Debt Service Reserve Fund	-	3,751	3,751	3,751	3,751
Loan Payment to Sewer Utility	-	-	-	-	-
Principal Payment	-	-	-	-	-
Interest Expense	-	-	-	-	-
Capital Leases	-	-	-	-	-
Other	(18,357)	21,983	(5,907)	11,072	(4,147)
Other Transfers-Out	-	-	-	-	-
Transfers to Water Capital Improvement Fund	421,000	365,000	400,000	320,000	350,000
Total Non-Operating Disbursements	\$ 561,148	\$ 549,167	\$ 556,382	\$ 462,417	\$ 477,032
Change in Cash Position - Net Receipts	\$ (3,258)	\$ (1,613)	\$ 30,181	\$ 77,432	\$ (30,465)
Beginning Cash Position	1,004,067	1,001,644	1,004,682	1,005,825	1,035,230
Ending Cash Position	\$ 1,000,809	\$ 1,000,032	\$ 1,034,863	\$ 1,083,257	\$ 1,004,765



**CITY OF LAWRENCE
MUNICIPAL WATER WORKS**

**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 January 31, 2023

	<u>MONTH-TO-DATE</u>			<u>YEAR-TO-DATE</u>		
	2023	2022	Change	2023	2022	Change
Receipts						
Transfers In	\$ 115,150	\$ 115,125	\$ 24	\$ 115,150	\$ 115,125	\$ 24
Miscellaneous	-	-	-	-	-	-
Total Receipts	\$ 115,150	\$ 115,125	\$ 24	\$ 115,150	\$ 115,125	\$ 24
Disbursements						
Principal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interest	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total Disbursements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Change in Cash Position	\$ 115,150	\$ 115,125	\$ 24	\$ 115,150	\$ 115,125	\$ 24
Beginning Cash Position	500	-	500	500	-	500
Ending Cash Position	\$ 115,650	\$ 115,125	\$ 524	\$ 115,650	\$ 115,125	\$ 524

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, 2023

	<u>MONTH-TO-DATE</u>			<u>YEAR-TO-DATE</u>		
	2023	2022	Change	2023	2022	Change
Receipts						
Transfers In	\$ 43,355	\$ 43,307	\$ 48	\$ 43,355	\$ 43,307	\$ 48
Miscellaneous	1,911	5	1,906	1,911	5	1,906
Total Receipts	\$ 45,266	\$ 43,311	\$ 1,954	\$ 45,266	\$ 43,311	\$ 1,954
Disbursements						
Principal	\$ -	\$ 364,000	\$ (364,000)	\$ -	\$ 364,000	\$ (364,000)
Interest	-	77,980	(77,980)	-	77,980	(77,980)
Other	-	-	-	-	-	-
Total Disbursements	\$ -	\$ 441,980	\$ (441,980)	\$ -	\$ 441,980	\$ (441,980)
Change in Cash Position	\$ 45,266	\$ (398,669)	\$ 443,934	\$ 45,266	\$ (398,669)	\$ 443,934
Beginning Cash Position	161,069	597,806	(436,737)	161,069	597,806	(436,737)
Ending Cash Position	\$ 206,335	\$ 199,138	\$ 7,197	\$ 206,335	\$ 199,138	\$ 7,197

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

Statement of Receipts, Disbursements, and Net Cash Position
As of January 31, 2023

	MONTH-TO-DATE			YEAR-TO-DATE		
	2023	2022	Change	2023	2022	Change
Receipts						
Interest on Investment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Bond Proceeds	-	-	-	-	-	-
Total Receipts	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Disbursements						
Professional and Contractual Services	\$ 23,553	\$ 253,715	\$ (230,162)	\$ 23,553	\$ 253,715	\$ (230,162)
Other	-	-	-	-	-	-
Total Disbursements	\$ 23,553	\$ 253,715	\$ (230,162)	\$ 23,553	\$ 253,715	\$ (230,162)
Change in Cash Position	\$ (23,553)	\$ (253,715)	\$ 230,162	\$ (23,553)	\$ (253,715)	\$ 230,162
Beginning Cash Position	1,680,292	4,286,013	(2,605,721)	1,680,292	4,286,013	(2,605,721)
Ending Cash Position	\$ 1,656,739	\$ 4,032,298	\$ (2,375,559)	\$ 1,656,739	\$ 4,032,298	\$ (2,375,559)

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

Statement of Receipts, Disbursements, and Net Cash Position
As of January 31, 2023

	MONTH-TO-DATE			YEAR-TO-DATE		
	2023	2022	Change	2023	2022	Change
Receipts						
Transfers In	\$ 421,000	\$ 365,000	\$ 56,000	\$ 421,000	\$ 365,000	\$ 56,000
Miscellaneous	-	-	-	-	-	-
Total Receipts	\$ 421,000	\$ 365,000	\$ 56,000	\$ 421,000	\$ 365,000	\$ 56,000
Disbursements						
Professional and Contractual Services	\$ 100,311	\$ 28,403	\$ 71,908	\$ 100,311	\$ 28,403	\$ 71,908
Payment In Lieu of Taxes ³	89,375	89,375	-	89,375	89,375	-
Other	19,862	3,704	16,158	19,862	3,704	16,158
Total Disbursements	\$ 209,548	\$ 121,482	\$ 88,066	\$ 209,548	\$ 121,482	\$ 88,066
Change in Cash Position	\$ 211,452	\$ 243,518	\$ (32,066)	\$ 211,452	\$ 243,518	\$ (32,066)
Beginning Cash Position	6,624,496	6,014,761	609,735	6,624,496	6,014,761	609,735
Ending Cash Position	\$ 6,835,948	\$ 6,258,279	\$ 577,669	\$ 6,835,948	\$ 6,258,279	\$ 577,669

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, 2023

	<u>MONTH-TO-DATE</u>			<u>YEAR-TO-DATE</u>		
	2023	2022	Change	2023	2022	Change
Receipts						
2017 SRF Bond Proceeds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Miscellaneous	-	-	-	-	-	-
Total Receipts	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Disbursements						
Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Accounting	-	-	-	-	-	-
Legal	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total Disbursements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Change in Cash Position	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Beginning Cash Position	38	38	-	38	38	-
Ending Cash Position	\$ 38	\$ 38	\$ -	\$ 38	\$ 38	\$ -



**CITY OF LAWRENCE
MUNICIPAL WATER WORKS**

**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 January 31, 2023

	<u>MONTH-TO-DATE</u>			<u>YEAR-TO-DATE</u>		
	<u>2023</u>	<u>2022</u>	<u>Change</u>	<u>2023</u>	<u>2022</u>	<u>Change</u>
Receipts						
Transfers-In	\$ -	\$ 3,751	\$ (3,751)	\$ -	\$ 3,751	\$ (3,751)
Miscellaneous	1,827	4	1,822	1,827	4	1,822
Total Receipts	\$ 1,827	\$ 3,756	\$ (1,929)	\$ 1,827	\$ 3,756	\$ (1,929)
Disbursements						
Principal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interest	-	-	-	-	-	-
Bank Service Charges	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total Disbursements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Change in Cash Position	\$ 1,827	\$ 3,756	\$ (1,929)	\$ 1,827	\$ 3,756	\$ (1,929)
Beginning Cash Position	542,592	513,579	29,013	542,592	513,579	29,013
Ending Cash Position⁴	\$ 544,419	\$ 517,335	\$ 27,084	\$ 544,419	\$ 517,335	\$ 27,084

City of Lawrence - Municipal Water Works Utility

Notes to Financial Statements

As of January 31, 2023

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

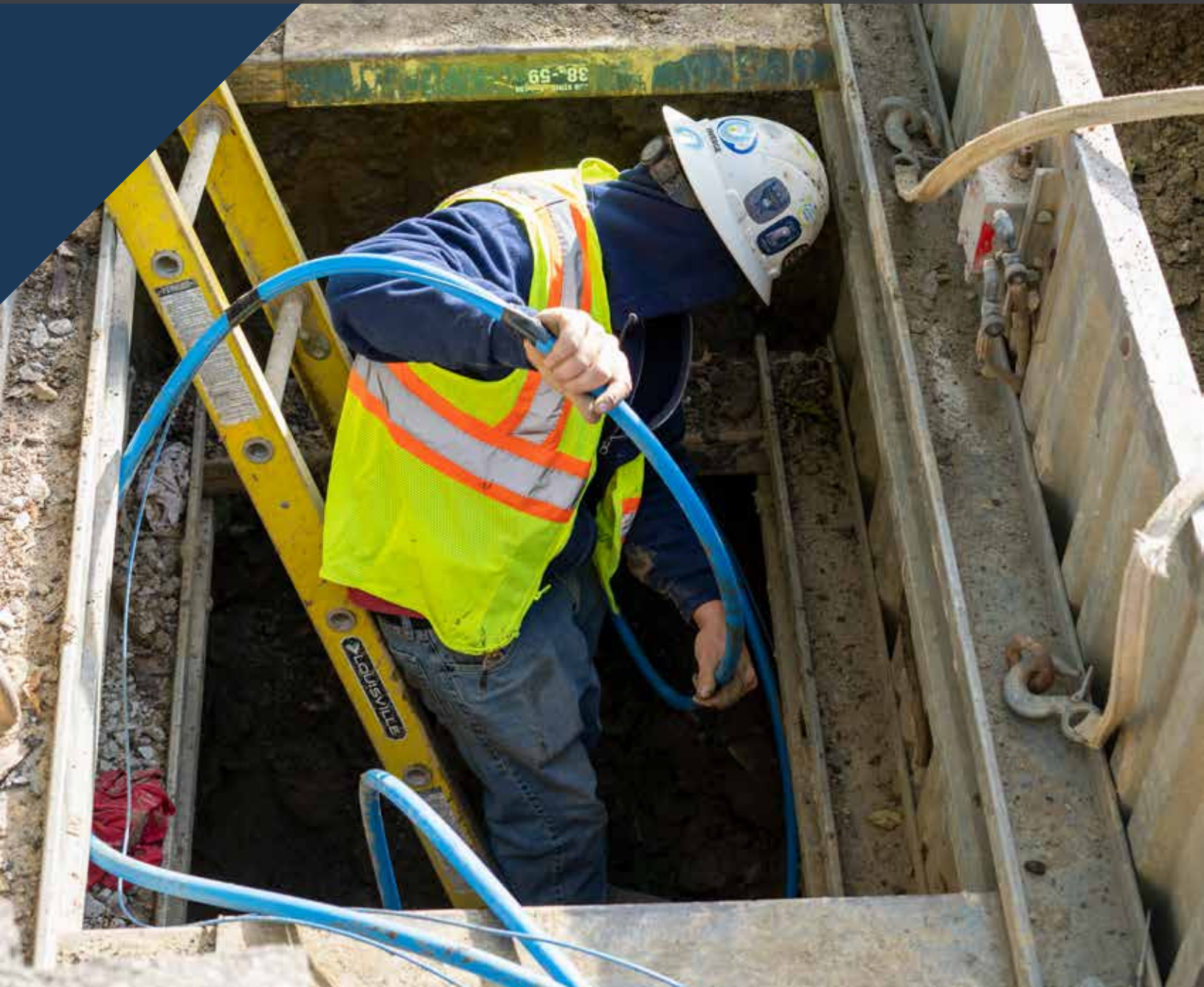
**CITY OF LAWRENCE
MUNICIPAL SEWAGE WORKS
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27	618 - Sewer Capital Improvement Fund
	RESTRICTED DEBT SERVICE FUNDS
29	608 - Sewer Debt Service Reserve
30	609 - Sewer Bond Proceeds Fund
31	Notes to Financial Statements



CITY OF LAWRENCE MUNICIPAL SEWAGE WORKS

SUMMARY



City of Lawrence - Municipal Sewage Works Utility

Summary - All Funds

Net Cash Position Summary

As of January 31, 2023

	1/31/2023	1/31/2022	1/31/2021	1/31/2020	1/31/2019
Operating Fund					
606 - Sewer Operating Fund	\$ 1,007,273	\$ 1,000,838	\$ 1,008,669	\$ 1,050,793	\$ 1,022,734
Bond and Capital Improvement Funds					
607 - Sewer Bond and Interest Sinking	\$ 170,865	\$ 52,725	\$ 67,647	\$ 28,063	\$ 47,873
609 - Sewer Bond Proceeds	19,745,403	-	-	-	-
611 - Sewer '09 Bond Proceeds	-	-	-	-	-
616 - Sewer SRF Loan Fund	-	-	-	-	-
618 - Sewer Capital Improvement	966,167	2,415,573	2,915,047	3,687,236	3,484,272
Total Restricted Funds	\$ 20,882,435	\$ 2,468,298	\$ 2,982,694	\$ 3,715,299	\$ 3,532,145
Restricted Debt Service Reserve Funds					
608 - Sewer Debt Service Reserve	\$ 892,233	\$ 819,200	\$ 819,083	\$ 816,261	\$ 799,795
615 - Sewer Debt Service Reserve '09	-	-	-	-	-
Total Debt Service Reserve Funds	\$ 892,233	\$ 819,200	\$ 819,083	\$ 816,261	\$ 799,795
Total Sewer Utility Net Cash Position	\$ 22,781,942	\$ 4,288,336	\$ 4,810,446	\$ 5,582,352	\$ 5,354,675

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 January 31, 2023

	MONTH-TO-DATE			YEAR-TO-DATE		
	2023	2022	Change	2023	2022	Change
Operating Receipts						
Residential Flat Rate Sales	\$ 549,729	\$ 341,013	\$ 208,715	\$ 549,729	\$ 341,013	\$ 208,715
Commercial Metered Sales	288,098	195,622	92,475	288,098	195,622	92,475
Residential Metered Sales	111,560	51,910	59,650	111,560	51,910	59,650
Penalties	20,982	14,691	6,291	20,982	14,691	6,291
Miscellaneous Receipts	2,758	1,860	898	2,758	1,860	898
Total Operating Receipts	\$ 973,126	\$ 605,097	\$ 368,029	\$ 973,126	\$ 605,097	\$ 368,029
Operating Disbursements						
Salaries and Benefits	\$ 131,891	\$ 135,768	\$ (3,877)	\$ 131,891	\$ 135,768	\$ (3,877)
Treatment Expense	389,073	224,860	164,213	389,073	224,860	164,213
Professional and Contractual Services	15,414	13,835	1,579	15,414	13,835	1,579
Materials and Supplies	2,569	883	1,686	2,569	883	1,686
Transportation Expense	4,664	579	4,085	4,664	579	4,085
Insurance Expense	24,596	22,047	2,549	24,596	22,047	2,549
Rental of Equipment	326	751	(426)	326	751	(426)
Purchased Power	10,721	222	10,499	10,721	222	10,499
Contractual Payment to City ¹	-	-	-	-	-	-
Miscellaneous Expense	107,383	56,938	50,445	107,383	56,938	50,445
Total Operating Disbursements	\$ 686,636	\$ 455,882	\$ 230,754	\$ 686,636	\$ 455,882	\$ 230,754
Net Operating Receipts/(Disbursements)	\$ 286,489	\$ 149,214	\$ 137,275	\$ 286,489	\$ 149,214	\$ 137,275
Non-Operating Receipts						
EDU Fee	\$ 1,500	\$ 13,500	\$ (12,000)	\$ 1,500	\$ 13,500	\$ (12,000)
Loan Payment from Water Utility	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total Non-Operating Receipts	\$ 1,500	\$ 13,500	\$ (12,000)	\$ 1,500	\$ 13,500	\$ (12,000)
Non-Operating Disbursements						
Transfers-Out	\$ 289,674	\$ 119,574	\$ 170,100	\$ 289,674	\$ 119,574	\$ 170,100
Loan Payment to Water Utility	-	-	-	-	-	-
Interest Expense	-	-	-	-	-	-
Principal Payment	-	-	-	-	-	-
Capital Leases	-	-	-	-	-	-
Accounts Payable	(69)	(2,753)	2,684	(69)	(2,753)	2,684
Other	-	-	-	-	-	-
Total Non-Operating Receipts/(Disbursements)	\$ 289,605	\$ 116,821	\$ 172,784	\$ 289,605	\$ 116,821	\$ 172,784
Change in Cash Position - Net Receipts	\$ (1,616)	\$ 45,893	\$ (47,509)	\$ (1,616)	\$ 45,893	\$ (47,509)
Beginning Cash Position	1,008,889	954,944	53,945	1,008,889	954,944	53,945
Ending Cash Position	\$ 1,007,273	\$ 1,000,838	\$ 6,436	\$ 1,007,273	\$ 1,000,838	\$ 6,436

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				
	2023	2022	2021	2020	2019
Operating Receipts					
Residential Flat Rate Sales	\$ 549,729	\$ 341,013	\$ 355,329	\$ 393,021	\$ 380,241
Commercial Metered Sales	288,098	195,622	214,570	205,668	226,939
Residential Metered Sales	111,560	51,910	68,532	64,292	70,524
Penalties	20,982	14,691	20,932	21,561	21,335
Miscellaneous Receipts	2,758	1,860	2,140	4,600	3,050
Total Operating Receipts	\$ 973,126	\$ 605,097	\$ 661,502	\$ 689,142	\$ 702,088
Operating Disbursements					
Salaries and Benefits	\$ 131,891	\$ 135,768	\$ 132,359	\$ 125,771	\$ 118,661
Treatment Expense	389,073	224,860	160,387	119,115	114,507
Professional and Contractual Services	15,414	13,835	13,031	17,026	27,021
Materials and Supplies	2,569	883	16,055	5,120	7,256
Transportation Expense	4,664	579	3,311	9,453	3,755
Insurance Expense	24,596	22,047	22,252	17,151	18,698
Rental of Equipment	326	751	722	-	1,590
Purchased Power	10,721	222	8,152	8,663	10,341
Contractual Payment to City ¹	-	-	-	-	-
Miscellaneous Expense	107,383	56,938	64,350	54,567	47,965
Total Operating Disbursements	\$ 686,636	\$ 455,882	\$ 420,619	\$ 356,866	\$ 349,793
Net Operating Receipts/(Disbursements)	\$ 286,489	\$ 149,214	\$ 240,883	\$ 332,276	\$ 352,295
Non-Operating Receipts					
EDU Fee	\$ 1,500	\$ 13,500	\$ 15,000	\$ 18,000	\$ 10,500
Loan Payment from Water Utility	-	-	-	-	-
Other	-	-	-	-	-
Total Non-Operating Receipts	\$ 1,500	\$ 13,500	\$ 15,000	\$ 18,000	\$ 10,500
Non-Operating Disbursements					
Transfers-Out	\$ 289,674	\$ 119,574	\$ 247,055	\$ 304,813	\$ 364,623
Loan Payment to Water Utility	-	-	-	-	-
Interest Expense	-	-	-	-	-
Principal Payment	-	-	-	-	-
Capital Leases	-	-	-	-	-
Accounts Payable	(69)	(2,753)	1,616	543	256
Other	-	-	-	-	-
Total Non-Operating Receipts/(Disbursements)	\$ 289,605	\$ 116,821	\$ 248,671	\$ 305,356	\$ 364,879
Change in Cash Position - Net Receipts	\$ (1,616)	\$ 45,893	\$ 7,212	\$ 44,920	\$ (2,084)
Beginning Cash Position	1,008,889	954,944	1,001,458	1,005,873	1,024,818
Ending Cash Position	\$ 1,007,273	\$ 1,000,838	\$ 1,008,669	\$ 1,050,793	\$ 1,022,734

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				
	2023	2022	2021	2020	2019
Operating Receipts					
Residential Flat Rate Sales	\$ 549,729	\$ 341,013	\$ 355,329	\$ 393,021	\$ 380,241
Commercial Metered Sales	288,098	195,622	214,570	205,668	226,939
Residential Metered Sales	111,560	51,910	68,532	64,292	70,524
Penalties	20,982	14,691	20,932	21,561	21,335
Miscellaneous Receipts	2,758	1,860	2,140	4,600	3,050
Total Operating Receipts	\$ 973,126	\$ 605,097	\$ 661,502	\$ 689,142	\$ 702,088
Operating Disbursements					
Salaries and Benefits	\$ 131,891	\$ 135,768	\$ 132,359	\$ 125,771	\$ 118,661
Treatment Expense	389,073	224,860	160,387	119,115	114,507
Professional and Contractual Services	15,414	13,835	13,031	17,026	27,021
Materials and Supplies	2,569	883	16,055	5,120	7,256
Transportation Expense	4,664	579	3,311	9,453	3,755
Insurance Expense	24,596	22,047	22,252	17,151	18,698
Rental of Equipment	326	751	722	-	1,590
Purchased Power	10,721	222	8,152	8,663	10,341
Contractual Payment to City ¹	-	-	-	-	-
Miscellaneous Expense	107,383	56,938	64,350	54,567	47,965
Total Operating Disbursements	\$ 686,636	\$ 455,882	\$ 420,619	\$ 356,866	\$ 349,793
Net Operating Receipts/(Disbursements)	\$ 286,489	\$ 149,214	\$ 240,883	\$ 332,276	\$ 352,295
Non-Operating Receipts					
EDU Fee	\$ 1,500	\$ 13,500	\$ 15,000	\$ 18,000	\$ 10,500
Loan Payment from Water Utility	-	-	-	-	-
Other	-	-	-	-	-
Total Non-Operating Receipts	\$ 1,500	\$ 13,500	\$ 15,000	\$ 18,000	\$ 10,500
Non-Operating Disbursements					
Transfers-Out	\$ 289,674	\$ 119,574	\$ 247,055	\$ 304,813	\$ 364,623
Loan Payment to Water Utility	-	-	-	-	-
Interest Expense	-	-	-	-	-
Principal Payment	-	-	-	-	-
Capital Leases	-	-	-	-	-
Accounts Payable	(69)	(2,753)	1,616	543	256
Other	-	-	-	-	-
Total Non-Operating Receipts/(Disbursements)	\$ 289,605	\$ 116,821	\$ 248,671	\$ 305,356	\$ 364,879
Change in Cash Position - Net Receipts	\$ (1,616)	\$ 45,893	\$ 7,212	\$ 44,920	\$ (2,084)
Beginning Cash Position	1,008,889	954,944	1,001,458	1,005,873	1,024,818
Ending Cash Position	\$ 1,007,273	\$ 1,000,838	\$ 1,008,669	\$ 1,050,793	\$ 1,022,734



**CITY OF LAWRENCE
MUNICIPAL SEWAGE WORKS**

**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 January 31, 2023

	MONTH-TO-DATE			YEAR-TO-DATE		
	2023	2022	Change	2023	2022	Change
Receipts						
Transfers In	\$ 169,576	\$ 53,574	\$ 116,002	\$ 169,576	\$ 53,574	\$ 116,002
Miscellaneous	578	2	576	578	2	576
Total Receipts	\$ 170,153	\$ 53,575	\$ 116,578	\$ 170,153	\$ 53,575	\$ 116,578
Disbursements						
Principal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interest	-	-	-	-	-	-
Other	750	850	(100)	750	850	(100)
Total Disbursements	\$ 750	\$ 850	\$ (100)	\$ 750	\$ 850	\$ (100)
Change in Cash Position	\$ 169,403	\$ 52,725	\$ 116,678	\$ 169,403	\$ 52,725	\$ 116,678
Beginning Cash Position	1,462	-	1,462	1,462	-	1,462
Ending Cash Position	\$ 170,865	\$ 52,725	\$ 118,140	\$ 170,865	\$ 52,725	\$ 118,140

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

Statement of Receipts, Disbursements, and Net Cash Position
As of January 31, 2023

	MONTH-TO-DATE			YEAR-TO-DATE		
	2023	2022	Change	2023	2022	Change
Receipts						
Transfers In	\$ 100,000	\$ 66,000	\$ 34,000	\$ 100,000	\$ 66,000	\$ 34,000
Miscellaneous	-	-	-	-	-	-
Total Receipts	\$ 100,000	\$ 66,000	\$ 34,000	\$ 100,000	\$ 66,000	\$ 34,000
Disbursements						
Professional and Contractual Services	\$ 59,839	\$ 25,536	\$ 34,303	\$ 59,839	\$ 25,536	\$ 34,303
Materials and Supplies	-	-	-	-	-	-
Payment to City	169,663	169,663	-	169,663	169,663	-
Other	36,541	1,054	35,486	36,541	1,054	35,486
Total Disbursements	\$ 266,043	\$ 196,254	\$ 69,790	\$ 266,043	\$ 196,254	\$ 69,790
Change in Cash Position	\$ (166,043)	\$ (130,254)	\$ (35,790)	\$ (166,043)	\$ (130,254)	\$ (35,790)
Beginning Cash Position	1,132,210	2,545,826	(1,413,617)	1,132,210	2,545,826	(1,413,617)
Ending Cash Position	\$ 966,167	\$ 2,415,573	\$ (1,449,406)	\$ 966,167	\$ 2,415,573	\$ (1,449,406)



**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 January 31, 2023

	<u>MONTH-TO-DATE</u>			<u>YEAR-TO-DATE</u>		
	2023	2022	Change	2023	2022	Change
Receipts						
Transfers In	\$ 20,098	\$ -	\$ 20,098	\$ 20,098	\$ -	\$ 20,098
Miscellaneous	2,792	7	2,785	2,792	7	2,785
Total Receipts	\$ 22,889	\$ 7	\$ 22,883	\$ 22,889	\$ 7	\$ 22,883
Disbursements						
Principal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interest	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total Disbursements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Change in Cash Position	\$ 22,889	\$ 7	\$ 22,883	\$ 22,889	\$ 7	\$ 22,883
Beginning Cash Position	869,344	819,194	50,150	869,344	819,194	50,150
Ending Cash Position²	\$ 892,233	\$ 819,200	\$ 73,032	\$ 892,233	\$ 819,200	\$ 73,032

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

Statement of Receipts, Disbursements, and Net Cash Position
As of January 31, 2023

	MONTH-TO-DATE			YEAR-TO-DATE		
	2023	2022	Change	2023	2022	Change
Receipts						
Bond Proceeds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers In	-	-	-	-	-	-
Total Receipts	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Disbursements						
Professional and Contractual Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Materials and Supplies	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total Disbursements	-	-	-	-	-	-
Change in Cash Position	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Beginning Cash Position	19,745,403	-	19,745,403	19,745,403	-	19,745,403
Ending Cash Position	\$ 19,745,403	\$ -	\$ 19,745,403	\$ 19,745,403	\$ -	\$ 19,745,403

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

As of January 31, 2023

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.
