

JULY 2023

LAWRENCE UTILITIES

MONTHLY FINANCIAL REPORT



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

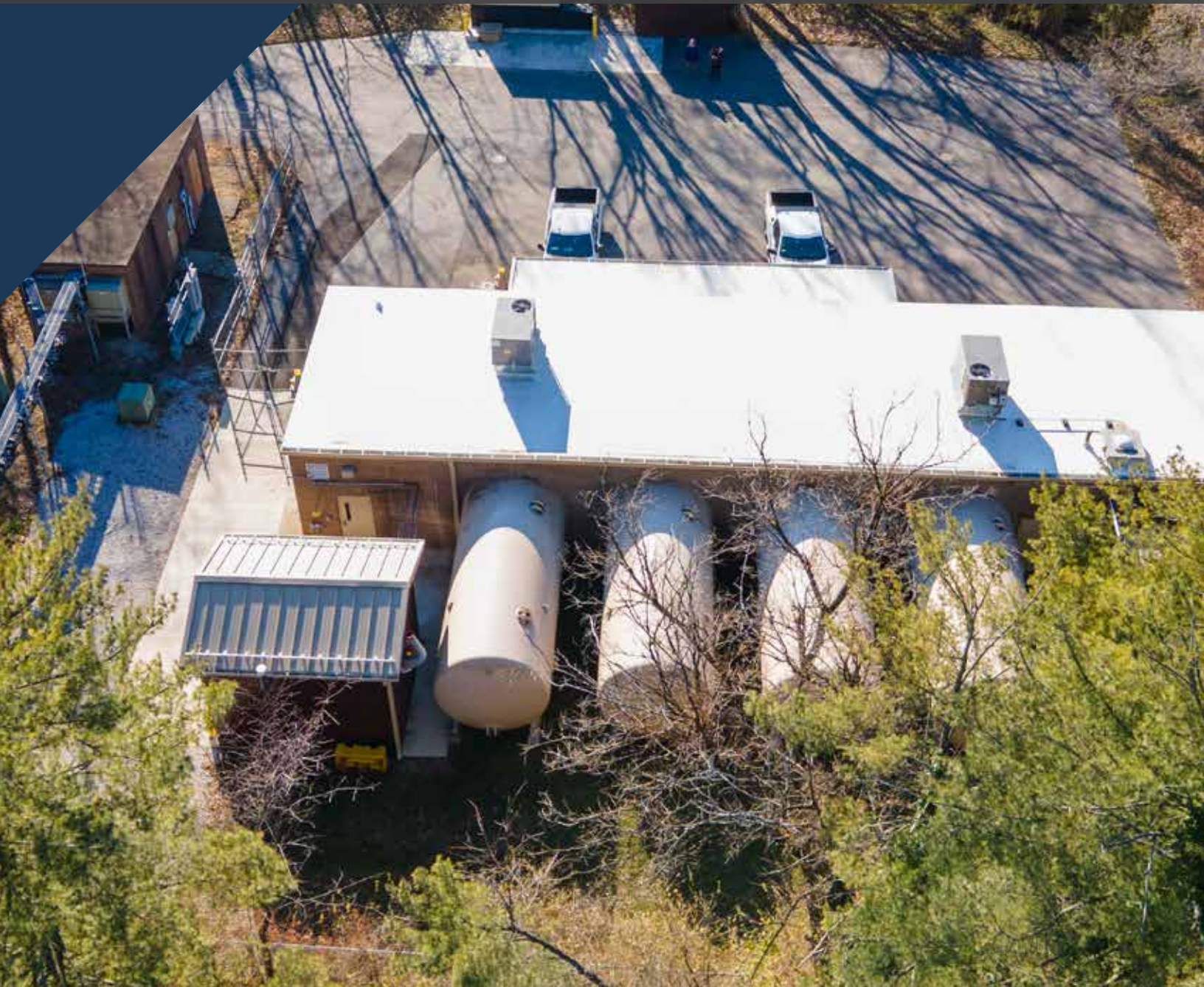
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CITY OF LAWRENCE MUNICIPAL WATER WORKS

SUMMARY



City of Lawrence - Municipal Water Works Utility

Summary - All Funds

Net Cash Position Summary

As of July 31, 2023

	7/31/2023	7/31/2022	7/31/2021	7/31/2020	7/31/2019
Operating Fund					
601 - Water Operating Fund	\$ 1,000,424	\$ 1,047,461	\$ 1,009,693	\$ 1,023,479	\$ 1,056,757
Bond and Capital Improvement Funds					
602 - Bond and Interest Sinking	\$ 528,900	\$ 514,375	\$ 498,258	\$ 456,102	\$ 443,885
603 - 2017 Water SRF Bond and Interest	402,281	385,164	346,489	377,567	369,485
605 - Water Utility Bond Proceeds ¹	666,364	2,317,062	6,695,690	12,411,055	10,182
610 - Water '09 Bond Proceeds	-	-	-	-	-
617 - Capital Improvement Fund	6,350,668	5,867,813	4,904,661	3,510,356	3,344,811
619 - Water 2017 SRF Loan Fund	38	38	38	684,903	1,536,041
Total Restricted Funds	\$ 7,948,251	\$ 9,084,453	\$ 12,445,136	\$ 17,439,983	\$ 5,704,405
Restricted Debt Service Reserve Funds					
604 - Water Bond Debt Service Reserve	\$ 557,052	\$ 536,906	\$ 494,800	\$ 449,668	\$ 399,566
614 - Water Debt Service Reserve '09 ²	-	-	-	-	-
Total Debt Service Reserve Funds	\$ 557,052	\$ 536,906	\$ 494,800	\$ 449,668	\$ 399,566
Total Water Utility Cash Position	\$ 9,505,727	\$ 10,668,820	\$ 13,949,629	\$ 18,913,130	\$ 7,160,728



**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 July 31, 2023

	MONTH-TO-DATE			YEAR-TO-DATE		
	2023	2022	Change	2023	2022	Change
Operating Receipts						
Residential Metered Sales	\$ 673,083	\$ 563,983	\$ 109,099	\$ 4,216,085	\$ 4,111,503	\$ 104,582
Commercial Metered Sales	257,631	219,867	37,764	1,581,367	1,598,559	(17,192)
Private Fire Protection	47,541	41,464	6,076	334,662	328,227	6,435
Hydrant Fees	25,670	24,777	894	190,845	184,479	6,367
Penalties	16,206	17,402	(1,196)	113,968	120,073	(6,105)
New Meters	2,445	15,751	(13,306)	25,761	40,080	(14,319)
Miscellaneous	742,058	1,900	740,158	755,553	16,443	739,110
Total Operating Receipts	\$ 1,764,633	\$ 885,144	\$ 879,489	\$ 7,218,242	\$ 6,399,364	\$ 818,878
Operating Disbursements						
Salaries and Benefits	\$ 205,487	\$ 179,329	\$ 26,158	\$ 1,269,111	\$ 1,125,022	\$ 144,089
Professional and Contractual Services	50,379	21,655	28,724	325,654	280,288	45,366
Materials and Supplies	23,068	6,545	16,523	185,567	142,488	43,079
Transportation Expense	8,244	8,361	(117)	39,968	45,391	(5,423)
Insurance Expense	-	-	-	85,219	73,391	11,828
Chemicals	7,482	8,966	(1,484)	86,928	65,808	21,121
Rental of Equipment	993	1,890	(897)	6,964	7,592	(628)
Purchased Power	25,737	60,688	(34,951)	214,506	206,590	7,916
Miscellaneous Expense	114,090	91,898	22,192	746,031	563,198	182,833
Contractual Payment to City ³	-	-	-	-	-	-
Total Operating Disbursements	\$ 435,480	\$ 379,330	\$ 56,149	\$ 2,959,949	\$ 2,509,768	\$ 450,180
Net Operating Receipts/(Disbursements)	\$ 1,329,153	\$ 505,814	\$ 823,340	\$ 4,258,293	\$ 3,889,595	\$ 368,698
Net Operating Margin	75.3%	57.1%	18.2%	59.0%	60.8%	-1.8%
Non-Operating Receipts						
EDU Fees	\$ 6,000	\$ 37,500	\$ (31,500)	\$ 77,100	\$ 116,891	\$ (39,791)
Other Receipts	7,745	22,369	(14,624)	69,329	78,317	(8,988)
Total Non-Operating Receipts	\$ 13,745	\$ 59,869	\$ (46,124)	\$ 146,429	\$ 195,208	\$ (48,780)
Non-Operating Disbursements						
Transfers to Water Bond and Interest Fund	\$ 158,505	\$ 158,432	\$ 72	\$ 1,109,532	\$ 1,109,025	\$ 507
Transfers to Water Debt Service Reserve Fund	-	-	-	-	22,509	(22,509)
Loan Payment to Sewer Utility	-	-	-	-	-	-
Principal Payment	-	-	-	-	-	-
Interest Expense	-	-	-	-	-	-
Capital Leases	-	-	-	-	-	-
Other	(8,651)	(17,624)	8,973	16,833	(23,004)	39,837
Other Transfers-Out	-	-	-	-	-	-
Transfers to Water Capital Improvement Fund	1,190,000	427,000	763,000	3,282,000	2,930,457	351,543
Total Non-Operating Disbursements	\$ 1,339,854	\$ 567,808	\$ 772,046	\$ 4,408,365	\$ 4,038,987	\$ 369,378
Change in Cash Position - Net Receipts	\$ 3,045	\$ (2,125)	\$ 5,170	\$ (3,643)	\$ 45,817	\$ (49,460)
Beginning Cash Position	997,379	1,049,587	(52,208)	1,004,067	1,001,644	2,423
Ending Cash Position	\$ 1,000,424	\$ 1,047,461	\$ (47,038)	\$ 1,000,424	\$ 1,047,461	\$ (47,038)

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: July 31

	MONTH-TO-DATE				
	2023	2022	2021	2020	2019
Operating Receipts					
Residential Metered Sales	\$ 673,083	\$ 563,983	\$ 640,373	\$ 697,290	\$ 625,623
Commercial Metered Sales	257,631	219,867	238,419	270,610	251,994
Private Fire Protection	47,541	41,464	41,405	46,986	49,885
Hydrant Fees	25,670	24,777	24,910	28,700	32,437
Penalties	16,206	17,402	16,695	881	19,901
New Meters	2,445	15,751	3,610	3,320	3,189
Miscellaneous	742,058	1,900	1,845	1,791	1,739
Total Operating Receipts	\$ 1,764,633	\$ 885,144	\$ 967,256	\$ 1,049,578	\$ 984,768
Operating Disbursements					
Salaries and Benefits	\$ 205,487	\$ 179,329	\$ 154,632	\$ 123,673	\$ 128,062
Professional and Contractual Services	50,379	21,655	29,465	13,820	17,702
Materials and Supplies	23,068	6,545	19,204	19,896	30,549
Transportation Expense	8,244	8,361	5,100	4,205	3,470
Insurance Expense	-	-	26,276	-	23,220
Chemicals	7,482	8,966	12,530	6,220	-
Rental of Equipment	993	1,890	-	1,445	698
Purchased Power	25,737	60,688	692	27,900	23,762
Miscellaneous Expense	114,090	91,898	79,705	44,873	54,851
Contractual Payment to City ³	-	-	-	-	-
Total Operating Disbursements	\$ 435,480	\$ 379,330	\$ 327,604	\$ 242,031	\$ 282,313
Net Operating Receipts/(Disbursements)	\$ 1,329,153	\$ 505,814	\$ 639,652	\$ 807,547	\$ 702,455
Net Operating Margin	75.3%	57.1%	66.1%	76.9%	71.3%
Non-Operating Receipts					
EDU Fees	\$ 6,000	\$ 37,500	\$ 3,090	\$ 3,150	\$ 4,500
Other Receipts	7,745	22,369	17,803	8,125	9,997
Total Non-Operating Receipts	\$ 13,745	\$ 59,869	\$ 20,893	\$ 11,275	\$ 14,497
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
Loan Payment to Sewer Utility	-	-	-	-	-
Principal Payment	-	-	-	-	-
Interest Expense	-	-	-	-	-
Capital Leases	-	-	-	-	-
Other	(8,651)	(17,624)	(10,987)	(7,583)	(16,359)
Other Transfers-Out	-	-	-	-	-
Transfers to Water Capital Improvement Fund	1,190,000	427,000	560,000	725,000	550,000
Total Non-Operating Disbursements	\$ 1,339,854	\$ 567,808	\$ 711,303	\$ 848,762	\$ 664,819
Change in Cash Position - Net Receipts	\$ 3,045	\$ (2,125)	\$ (50,758)	\$ (29,939)	\$ 52,134
Beginning Cash Position	997,379	1,049,587	1,060,451	1,053,418	1,004,624
Ending Cash Position	\$ 1,000,424	\$ 1,047,461	\$ 1,009,693	\$ 1,023,479	\$ 1,056,757

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: July 31

	YEAR-TO-DATE				
	2023	2022	2021	2020	2019
Operating Receipts					
Residential Metered Sales	\$ 4,216,085	\$ 4,111,503	\$ 4,306,392	\$ 4,181,644	\$ 3,744,648
Commercial Metered Sales	1,581,367	1,598,559	1,567,291	1,554,466	1,501,370
Private Fire Protection	334,662	328,227	328,424	315,494	281,874
Hydrant Fees	190,845	184,479	186,880	177,403	158,089
Penalties	113,968	120,073	115,270	56,800	132,465
New Meters	25,761	40,080	31,733	36,822	17,236
Miscellaneous	755,553	16,443	13,199	13,203	13,162
Total Operating Receipts	\$ 7,218,242	\$ 6,399,364	\$ 6,549,189	\$ 6,335,833	\$ 5,848,845
Operating Disbursements					
Salaries and Benefits	\$ 1,269,111	\$ 1,125,022	\$ 1,048,484	\$ 988,891	\$ 957,914
Professional and Contractual Services	325,654	280,288	173,387	244,556	234,952
Materials and Supplies	185,567	142,488	156,706	121,492	190,212
Transportation Expense	39,968	45,391	35,633	34,840	34,467
Insurance Expense	85,219	73,391	70,780	59,797	57,811
Chemicals	86,928	65,808	44,946	38,455	49,934
Rental of Equipment	6,964	7,592	8,490	5,585	5,942
Purchased Power	214,506	206,590	168,544	173,459	194,354
Miscellaneous Expense	746,031	563,198	592,286	579,375	489,512
Contractual Payment to City ³	-	-	-	-	-
Total Operating Disbursements	\$ 2,959,949	\$ 2,509,768	\$ 2,299,254	\$ 2,246,449	\$ 2,215,098
Net Operating Receipts/(Disbursements)	\$ 4,258,293	\$ 3,889,595	\$ 4,249,935	\$ 4,089,384	\$ 3,633,747
Net Operating Margin	59.0%	60.8%	64.9%	64.5%	62.1%
Non-Operating Receipts					
EDU Fees	\$ 77,100	\$ 116,891	\$ 73,690	\$ 304,075	\$ 39,700
Other Receipts	69,329	78,317	78,255	87,433	60,127
Total Non-Operating Receipts	\$ 146,429	\$ 195,208	\$ 151,945	\$ 391,508	\$ 99,827
Non-Operating Disbursements					
Transfers to Water Bond and Interest Fund	\$ 1,109,532	\$ 1,109,025	\$ 1,109,765	\$ 893,154	\$ 891,987
Transfers to Water Debt Service Reserve Fund	-	22,509	26,260	26,260	26,260
Loan Payment to Sewer Utility	-	-	-	-	-
Principal Payment	-	-	-	-	-
Interest Expense	-	-	-	-	-
Capital Leases	-	-	-	-	-
Other	16,833	(23,004)	843	3,824	(6,201)
Other Transfers-Out	-	-	-	-	-
Transfers to Water Capital Improvement Fund	3,282,000	2,930,457	3,260,000	3,540,000	2,800,000
Total Non-Operating Disbursements	\$ 4,408,365	\$ 4,038,987	\$ 4,396,869	\$ 4,463,238	\$ 3,712,046
Change in Cash Position - Net Receipts	\$ (3,643)	\$ 45,817	\$ 5,011	\$ 17,654	\$ 21,527
Beginning Cash Position	1,004,067	1,001,644	1,004,682	1,005,825	1,035,230
Ending Cash Position	\$ 1,000,424	\$ 1,047,461	\$ 1,009,693	\$ 1,023,479	\$ 1,056,757



**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 July 31, 2023

	MONTH-TO-DATE			YEAR-TO-DATE		
	2023	2022	Change	2023	2022	Change
Receipts						
Transfers In	\$ 115,150	\$ 115,125	\$ 24	\$ 806,047	\$ 805,878	\$ 169
Miscellaneous	-	-	-	-	-	-
Total Receipts	\$ 115,150	\$ 115,125	\$ 24	\$ 806,047	\$ 805,878	\$ 169
Disbursements						
Principal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interest	1,000	291,503	(290,503)	277,648	291,503	(13,855)
Other	-	-	-	-	-	-
Total Disbursements	\$ 1,000	\$ 291,503	\$ (290,503)	\$ 277,648	\$ 291,503	\$ (13,855)
Change in Cash Position	\$ 114,150	\$ (176,377)	\$ 290,527	\$ 528,400	\$ 514,375	\$ 14,024
Beginning Cash Position	414,750	690,753	(276,003)	500	-	500
Ending Cash Position	\$ 528,900	\$ 514,375	\$ 14,524	\$ 528,900	\$ 514,375	\$ 14,524

City of Lawrence - Municipal Water Works Utility
603 - 2017 Water SRF Bond and Interest

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

	MONTH-TO-DATE			YEAR-TO-DATE		
	2023	2022	Change	2023	2022	Change
Receipts						
Transfers In	\$ 43,355	\$ 43,307	\$ 48	\$ 303,485	\$ 303,147	\$ 338
Miscellaneous	1,576	307	1,269	8,356	531	7,825
Total Receipts	\$ 44,931	\$ 43,613	\$ 1,317	\$ 311,841	\$ 303,678	\$ 8,163
Disbursements						
Principal	\$ -	\$ -	\$ -	\$ -	\$ 364,000	\$ (364,000)
Interest	70,630	74,340	(3,710)	70,630	152,320	(81,690)
Other	-	-	-	-	-	-
Total Disbursements	\$ 70,630	\$ 74,340	\$ (3,710)	\$ 70,630	\$ 516,320	\$ (445,690)
Change in Cash Position	\$ (25,699)	\$ (30,727)	\$ 5,027	\$ 241,211	\$ (212,642)	\$ 453,853
Beginning Cash Position	427,980	415,891	12,089	161,069	597,806	(436,737)
Ending Cash Position	\$ 402,281	\$ 385,164	\$ 17,117	\$ 402,281	\$ 385,164	\$ 17,117

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

Statement of Receipts, Disbursements, and Net Cash Position
As of July 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	\$ 283,623	\$ 129,293	\$ 154,330	\$ 1,013,928	\$ 1,968,951	\$ (955,023)
Other	-	-	-	-	-	-
Total Disbursements	\$ 283,623	\$ 129,293	\$ 154,330	\$ 1,013,928	\$ 1,968,951	\$ (955,023)
Change in Cash Position	\$ (283,623)	\$ (129,293)	\$ (154,330)	\$ (1,013,928)	\$ (1,968,951)	\$ 955,023
Beginning Cash Position	949,987	2,446,355	(1,496,368)	1,680,292	4,286,013	(2,605,721)
Ending Cash Position	\$ 666,364	\$ 2,317,062	\$ (1,650,698)	\$ 666,364	\$ 2,317,062	\$ (1,650,698)

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

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

	MONTH-TO-DATE			YEAR-TO-DATE		
	2023	2022	Change	2023	2022	Change
Receipts						
Transfers In	\$ 1,190,000	\$ 427,000	\$ 763,000	\$ 3,282,000	\$ 2,930,457	\$ 351,543
Miscellaneous	4,820	-	4,820	36,474	31,673	4,802
Total Receipts	\$ 1,194,820	\$ 427,000	\$ 767,820	\$ 3,318,474	\$ 2,962,130	\$ 356,345
Disbursements						
Professional and Contractual Services	\$ 189,555	\$ 620,379	\$ (430,824)	\$ 1,717,380	\$ 1,214,241	\$ 503,139
Payment In Lieu of Taxes ³	89,375	89,375	-	625,625	625,625	-
Other	37,464	539	36,925	1,249,298	1,269,212	(19,914)
Total Disbursements	\$ 316,394	\$ 710,293	\$ (393,899)	\$ 3,592,302	\$ 3,109,078	\$ 483,224
Change in Cash Position	\$ 878,426	\$ (283,293)	\$ 1,161,719	\$ (273,828)	\$ (146,948)	\$ (126,880)
Beginning Cash Position	5,472,242	6,151,106	(678,864)	6,624,496	6,014,761	609,735
Ending Cash Position	\$ 6,350,668	\$ 5,867,813	\$ 482,855	\$ 6,350,668	\$ 5,867,813	\$ 482,855

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

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

	MONTH-TO-DATE			YEAR-TO-DATE		
	2023	2022	Change	2023	2022	Change
Receipts						
Transfers-In	\$ -	\$ -	\$ -	\$ -	\$ 22,509	\$ (22,509)
Miscellaneous	2,272	438	1,834	14,460	818	13,642
Total Receipts	\$ 2,272	\$ 438	\$ 1,834	\$ 14,460	\$ 23,327	\$ (8,867)
Disbursements						
Principal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interest	-	-	-	-	-	-
Bank Service Charges	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total Disbursements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Change in Cash Position	\$ 2,272	\$ 438	\$ 1,834	\$ 14,460	\$ 23,327	\$ (8,867)
Beginning Cash Position	554,780	536,467	18,312	542,592	513,579	29,013
Ending Cash Position⁴	\$ 557,052	\$ 536,906	\$ 20,147	\$ 557,052	\$ 536,906	\$ 20,147

City of Lawrence - Municipal Water Works Utility

Notes to Financial Statements

As of July 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.

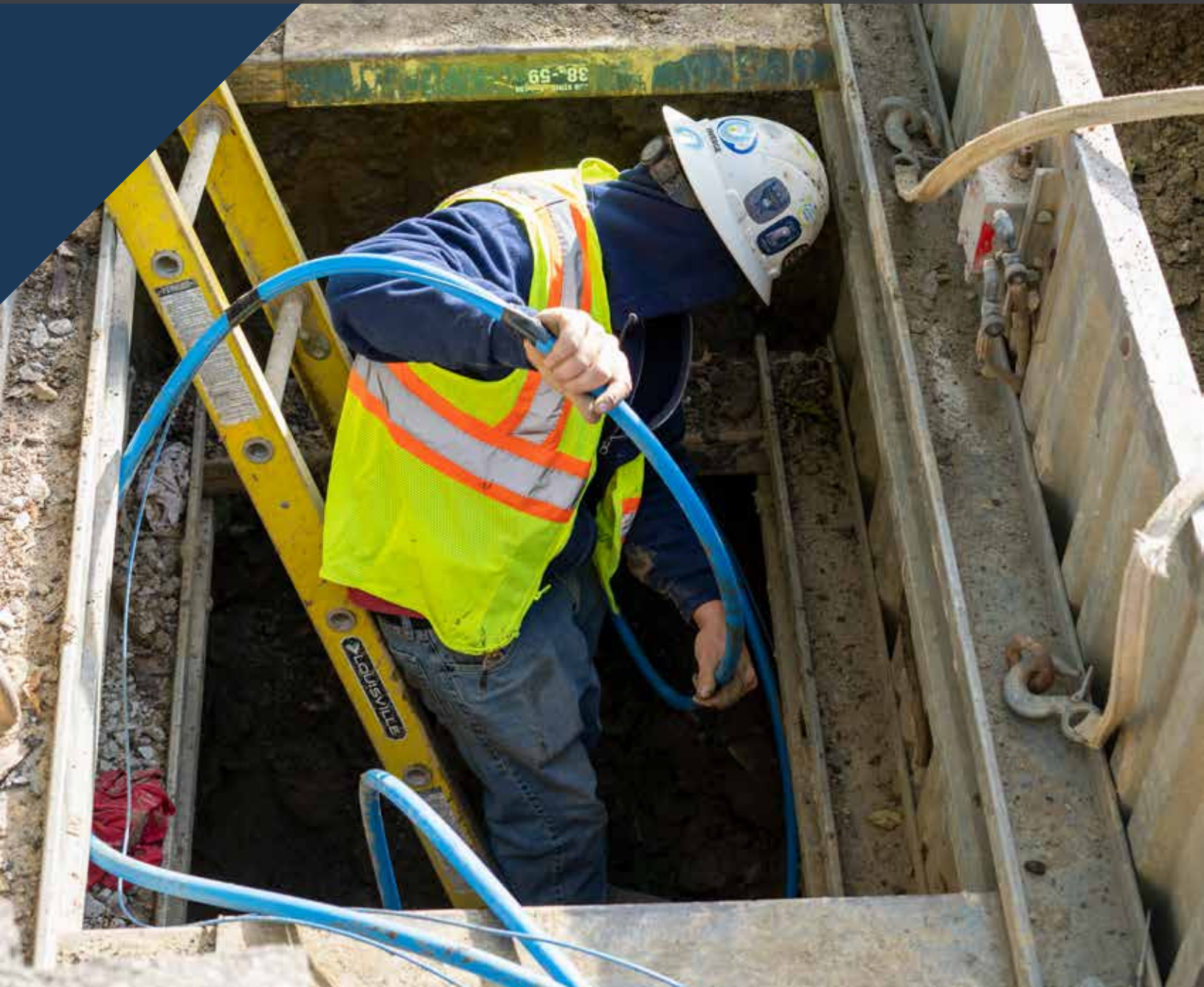
**CITY OF LAWRENCE
MUNICIPAL SEWAGE WORKS
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27	618 - Sewer Capital Improvement Fund
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CITY OF LAWRENCE MUNICIPAL SEWAGE WORKS

SUMMARY



City of Lawrence - Municipal Sewage Works Utility

Summary - All Funds

Net Cash Position Summary

As of July 31, 2023

	7/31/2023	7/31/2022	7/31/2021	7/31/2020	7/31/2019
Operating Fund					
606 - Sewer Operating Fund	\$ 1,000,039	\$ 853,882	\$ 1,008,385	\$ 1,004,280	\$ 1,025,834
Bond and Capital Improvement Funds					
607 - Sewer Bond and Interest Sinking	\$ 407,317	\$ 107,368	\$ 250,203	\$ 118,000	\$ 234,215
609 - Sewer Bond Proceeds	19,722,920	-	-	-	-
611 - Sewer '09 Bond Proceeds	-	-	-	-	-
616 - Sewer SRF Loan Fund	-	-	-	-	-
618 - Sewer Capital Improvement	280,547	1,864,599	2,429,193	3,317,030	3,489,609
Total Restricted Funds	\$ 20,410,784	\$ 1,971,966	\$ 2,679,396	\$ 3,435,030	\$ 3,723,824
Restricted Debt Service Reserve Funds					
608 - Sewer Debt Service Reserve	\$ 1,034,139	\$ 820,458	\$ 819,160	\$ 818,957	\$ 808,870
615 - Sewer Debt Service Reserve '09	-	-	-	-	-
Total Debt Service Reserve Funds	\$ 1,034,139	\$ 820,458	\$ 819,160	\$ 818,957	\$ 808,870
Total Sewer Utility Net Cash Position	\$ 22,444,963	\$ 3,646,307	\$ 4,506,940	\$ 5,258,267	\$ 5,558,529

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 July 31, 2023

	MONTH-TO-DATE			YEAR-TO-DATE		
	2023	2022	Change	2023	2022	Change
Operating Receipts						
Residential Flat Rate Sales	\$ 585,400	\$ 336,015	\$ 249,385	\$ 3,619,687	\$ 2,579,239	\$ 1,040,448
Commercial Metered Sales	375,886	197,850	178,037	2,128,033	1,510,182	617,852
Residential Metered Sales	141,518	65,533	75,985	669,527	472,540	196,987
Penalties	18,326	14,358	3,968	133,525	112,051	21,475
Miscellaneous Receipts	2,860	10,390	(7,530)	24,638	35,710	(11,072)
Total Operating Receipts	\$ 1,123,990	\$ 624,145	\$ 499,844	\$ 6,575,411	\$ 4,709,721	\$ 1,865,690
Operating Disbursements						
Salaries and Benefits	\$ 138,271	\$ 123,417	\$ 14,854	\$ 843,537	\$ 855,457	\$ (11,920)
Treatment Expense	333,978	614,503	(280,525)	2,521,080	2,255,675	265,405
Professional and Contractual Services	19,094	14,601	4,494	236,884	168,551	68,333
Materials and Supplies	11,622	6,492	5,130	32,230	49,348	(17,117)
Transportation Expense	5,340	9,386	(4,046)	27,306	35,131	(7,825)
Insurance Expense	-	-	-	84,483	73,391	11,092
Rental of Equipment	331	630	(299)	2,321	4,717	(2,396)
Purchased Power	8,180	19,731	(11,550)	74,099	80,955	(6,856)
Contractual Payment to City ¹	-	-	-	-	-	-
Miscellaneous Expense	98,516	76,303	22,212	593,005	467,010	125,995
Total Operating Disbursements	\$ 615,332	\$ 865,062	\$ (249,730)	\$ 4,414,944	\$ 3,990,234	\$ 424,710
Net Operating Receipts/(Disbursements)	\$ 508,657	\$ (240,917)	\$ 749,574	\$ 2,160,467	\$ 719,487	\$ 1,440,980
Non-Operating Receipts						
EDU Fee	\$ 6,000	\$ 37,550	\$ (31,550)	\$ 76,500	\$ 119,300	\$ (42,800)
Loan Payment from Water Utility	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total Non-Operating Receipts	\$ 6,000	\$ 37,550	\$ (31,550)	\$ 76,500	\$ 119,300	\$ (42,800)
Non-Operating Disbursements						
Transfers-Out	\$ 491,674	\$ 53,574	\$ 438,100	\$ 2,245,715	\$ 937,556	\$ 1,308,159
Loan Payment to Water Utility	-	-	-	-	-	-
Interest Expense	-	-	-	-	-	-
Principal Payment	-	-	-	-	-	-
Capital Leases	-	-	-	-	-	-
Accounts Payable	29	216	(187)	102	2,294	(2,192)
Other	-	-	-	-	-	-
Total Non-Operating Receipts/(Disbursements)	\$ 491,703	\$ 53,789	\$ 437,913	\$ 2,245,817	\$ 939,850	\$ 1,305,967
Change in Cash Position - Net Receipts	\$ 22,955	\$ (257,156)	\$ 280,111	\$ (8,850)	\$ (101,063)	\$ 92,213
Beginning Cash Position	977,084	1,111,038	(133,953)	1,008,889	954,944	53,945
Ending Cash Position	\$ 1,000,039	\$ 853,882	\$ 146,158	\$ 1,000,039	\$ 853,882	\$ 146,158

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

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

	<u>MONTH-TO-DATE</u>				
	2023	2022	2021	2020	2019
Operating Receipts					
Residential Flat Rate Sales	\$ 585,400	\$ 336,015	\$ 372,888	\$ 376,311	\$ 419,925
Commercial Metered Sales	375,886	197,850	212,768	246,015	267,389
Residential Metered Sales	141,518	65,533	76,896	83,851	67,556
Penalties	18,326	14,358	13,276	502	19,461
Miscellaneous Receipts	2,860	10,390	13,700	1,900	2,440
Total Operating Receipts	\$ 1,123,990	\$ 624,145	\$ 689,529	\$ 708,578	\$ 776,772
Operating Disbursements					
Salaries and Benefits	\$ 138,271	\$ 123,417	\$ 131,253	\$ 106,463	\$ 100,196
Treatment Expense	333,978	614,503	232,347	196,042	230,692
Professional and Contractual Services	19,094	14,601	19,471	16,257	14,870
Materials and Supplies	11,622	6,492	5,251	9,196	6,877
Transportation Expense	5,340	9,386	4,356	4,698	3,045
Insurance Expense	-	-	26,276	-	23,220
Rental of Equipment	331	630	-	1,445	698
Purchased Power	8,180	19,731	8,664	8,034	10,320
Contractual Payment to City ¹	-	-	-	-	-
Miscellaneous Expense	98,516	76,303	62,886	39,123	57,143
Total Operating Disbursements	\$ 615,332	\$ 865,062	\$ 490,503	\$ 381,257	\$ 447,061
Net Operating Receipts/(Disbursements)	\$ 508,657	\$ (240,917)	\$ 199,025	\$ 327,321	\$ 329,711
Non-Operating Receipts					
EDU Fee	\$ 6,000	\$ 37,550	\$ 3,300	\$ 3,000	\$ 6,000
Loan Payment from Water Utility	-	-	-	-	-
Other	-	-	-	-	-
Total Non-Operating Receipts	\$ 6,000	\$ 37,550	\$ 3,300	\$ 3,000	\$ 6,000
Non-Operating Disbursements					
Transfers-Out	\$ 491,674	\$ 53,574	\$ 155,106	\$ 384,813	\$ 314,623
Loan Payment to Water Utility	-	-	-	-	-
Interest Expense	-	-	-	-	-
Principal Payment	-	-	-	-	-
Capital Leases	-	-	-	-	-
Accounts Payable	29	216	410	327	(1,307)
Other	-	-	-	-	-
Total Non-Operating Receipts/(Disbursements)	\$ 491,703	\$ 53,789	\$ 155,516	\$ 385,140	\$ 313,316
Change in Cash Position - Net Receipts	\$ 22,955	\$ (257,156)	\$ 46,810	\$ (54,819)	\$ 22,395
Beginning Cash Position	977,084	1,111,038	961,576	1,059,099	1,003,439
Ending Cash Position	\$ 1,000,039	\$ 853,882	\$ 1,008,385	\$ 1,004,280	\$ 1,025,834

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: July 31

	<u>YEAR-TO-DATE</u>				
	2023	2022	2021	2020	2019
Operating Receipts					
Residential Flat Rate Sales	\$ 3,619,687	\$ 2,579,239	\$ 2,660,070	\$ 2,571,635	\$ 2,608,461
Commercial Metered Sales	2,128,033	1,510,182	1,469,931	1,499,504	1,612,436
Residential Metered Sales	669,527	472,540	518,356	497,942	461,147
Penalties	133,525	112,051	106,554	56,714	135,381
Miscellaneous Receipts	24,638	35,710	33,950	31,600	13,988
Total Operating Receipts	\$ 6,575,411	\$ 4,709,721	\$ 4,788,861	\$ 4,657,395	\$ 4,831,414
Operating Disbursements					
Salaries and Benefits	\$ 843,537	\$ 855,457	\$ 902,288	\$ 804,926	\$ 761,203
Treatment Expense	2,521,080	2,255,675	1,583,340	1,440,314	1,394,842
Professional and Contractual Services	236,884	168,551	134,882	192,343	150,163
Materials and Supplies	32,230	49,348	54,041	38,161	30,210
Transportation Expense	27,306	35,131	31,894	32,222	31,610
Insurance Expense	84,483	73,391	70,780	59,797	57,811
Rental of Equipment	2,321	4,717	5,370	5,585	5,942
Purchased Power	74,099	80,955	60,424	65,229	75,682
Contractual Payment to City ¹	-	-	-	-	-
Miscellaneous Expense	593,005	467,010	440,411	375,266	346,800
Total Operating Disbursements	\$ 4,414,944	\$ 3,990,234	\$ 3,283,430	\$ 3,013,842	\$ 2,854,264
Net Operating Receipts/(Disbursements)	\$ 2,160,467	\$ 719,487	\$ 1,505,431	\$ 1,643,552	\$ 1,977,150
Non-Operating Receipts					
EDU Fee	\$ 76,500	\$ 119,300	\$ 72,350	\$ 290,250	\$ 39,750
Loan Payment from Water Utility	-	-	-	-	-
Other	-	-	-	-	-
Total Non-Operating Receipts	\$ 76,500	\$ 119,300	\$ 72,350	\$ 290,250	\$ 39,750
Non-Operating Disbursements					
Transfers-Out	\$ 2,245,715	\$ 937,556	\$ 1,567,693	\$ 1,933,692	\$ 2,017,361
Loan Payment to Water Utility	-	-	-	-	-
Interest Expense	-	-	-	-	-
Principal Payment	-	-	-	-	-
Capital Leases	-	-	-	-	-
Accounts Payable	102	2,294	3,161	1,703	(1,477)
Other	-	-	-	-	-
Total Non-Operating Receipts/(Disbursements)	\$ 2,245,817	\$ 939,850	\$ 1,570,854	\$ 1,935,395	\$ 2,015,884
Change in Cash Position - Net Receipts	\$ (8,850)	\$ (101,063)	\$ 6,927	\$ (1,593)	\$ 1,016
Beginning Cash Position	1,008,889	954,944	1,001,458	1,005,873	1,024,818
Ending Cash Position	\$ 1,000,039	\$ 853,882	\$ 1,008,385	\$ 1,004,280	\$ 1,025,834



**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 July 31, 2023

	MONTH-TO-DATE			YEAR-TO-DATE		
	2023	2022	Change	2023	2022	Change
Receipts						
Transfers In	\$ 169,576	\$ 53,574	\$ 116,002	\$ 1,187,030	\$ 375,015	\$ 812,014
Miscellaneous	337	66	272	1,608	107	1,501
Total Receipts	\$ 169,913	\$ 53,639	\$ 116,274	\$ 1,188,638	\$ 375,122	\$ 813,515
Disbursements						
Principal	\$ -	\$ -	\$ -	\$ -	\$ 176,142	\$ (176,142)
Interest	5,868	25,341	(19,472)	782,032	90,763	691,270
Other	-	-	-	750	850	(100)
Total Disbursements	\$ 5,868	\$ 25,341	\$ (19,472)	\$ 782,782	\$ 267,755	\$ 515,028
Change in Cash Position	\$ 164,045	\$ 28,299	\$ 135,746	\$ 405,855	\$ 107,368	\$ 298,488
Beginning Cash Position	243,272	79,069	164,203	1,462	-	1,462
Ending Cash Position	\$ 407,317	\$ 107,368	\$ 299,949	\$ 407,317	\$ 107,368	\$ 299,949

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

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

	MONTH-TO-DATE			YEAR-TO-DATE		
	2023	2022	Change	2023	2022	Change
Receipts						
Transfers In	\$ 302,000	\$ -	\$ 302,000	\$ 918,000	\$ 562,541	\$ 355,459
Miscellaneous	4,820	-	4,820	36,478	454,305	(417,827)
Total Receipts	\$ 306,820	\$ -	\$ 306,820	\$ 954,478	\$ 1,016,846	\$ (62,367)
Disbursements						
Professional and Contractual Services	\$ 51,382	\$ 8,182	\$ 43,200	\$ 424,201	\$ 389,102	\$ 35,099
Materials and Supplies	-	-	-	59,493	66,749	(7,256)
Payment to City	169,663	169,663	-	1,187,643	1,187,643	-
Other	41,686	539	41,147	134,803	54,580	80,224
Total Disbursements	\$ 262,731	\$ 178,384	\$ 84,347	\$ 1,806,141	\$ 1,698,073	\$ 108,068
Change in Cash Position	\$ 44,089	\$ (178,384)	\$ 222,473	\$ (851,663)	\$ (681,228)	\$ (170,435)
Beginning Cash Position	236,458	2,042,982	(1,806,525)	1,132,210	2,545,826	(1,413,617)
Ending Cash Position	\$ 280,547	\$ 1,864,599	\$ (1,584,051)	\$ 280,547	\$ 1,864,599	\$ (1,584,051)



**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 July 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	\$ 140,685	\$ -	\$ 140,685
Miscellaneous	4,055	675	3,380	24,111	1,265	22,846
Total Receipts	\$ 24,153	\$ 675	\$ 23,478	\$ 164,796	\$ 1,265	\$ 163,531
Disbursements						
Principal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interest	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total Disbursements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Change in Cash Position	\$ 24,153	\$ 675	\$ 23,478	\$ 164,796	\$ 1,265	\$ 163,531
Beginning Cash Position	1,009,987	819,784	190,203	869,344	819,194	50,150
Ending Cash Position²	\$ 1,034,139	\$ 820,458	\$ 213,681	\$ 1,034,139	\$ 820,458	\$ 213,681

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

Statement of Receipts, Disbursements, and Net Cash Position
As of July 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	\$ 7,279	\$ -	\$ 7,279	\$ 22,394	\$ -	\$ 22,394
Materials and Supplies	-	-	-	-	-	-
Other	-	-	-	90	-	90
Total Disbursements	7,279	-	7,279	22,484	-	22,484
Change in Cash Position	\$ (7,279)	\$ -	\$ (7,279)	\$ (22,484)	\$ -	\$ (22,484)
Beginning Cash Position	19,730,198	-	19,730,198	19,745,403	-	19,745,403
Ending Cash Position	\$ 19,722,920	\$ -	\$ 19,722,920	\$ 19,722,920	\$ -	\$ 19,722,920

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

As of July 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.
