

# OCTOBER 2023

# LAWRENCE UTILITIES

## MONTHLY FINANCIAL REPORT



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

**CITY OF LAWRENCE  
MUNICIPAL WATER WORKS  
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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 October 31, 2023*

	10/31/2023	10/31/2022	10/31/2021	10/31/2020	10/31/2019
<b>Operating Fund</b>					
601 - Water Operating Fund	\$ 1,000,583	\$ 1,000,348	\$ 1,007,496	\$ 1,001,883	\$ 1,014,737
<b>Bond and Capital Improvement Funds</b>					
602 - Bond and Interest Sinking	\$ 874,348	\$ 858,752	\$ 842,882	\$ 708,857	\$ 696,140
603 - 2017 Water SRF Bond and Interest	537,623	517,076	511,138	507,632	501,420
605 - Water Utility Bond Proceeds <sup>1</sup>	(337,130)	1,866,976	4,977,203	11,653,308	10,182
610 - Water '09 Bond Proceeds	-	-	-	-	-
617 - Capital Improvement Fund	7,030,446	6,187,308	5,093,352	4,300,925	3,795,816
619 - Water 2017 SRF Loan Fund	38	38	38	620,525	1,463,445
<b>Total Restricted Funds</b>	<b>\$ 8,105,325</b>	<b>\$ 9,430,150</b>	<b>\$ 11,424,613</b>	<b>\$ 17,791,248</b>	<b>\$ 6,467,003</b>
<b>Restricted Debt Service Reserve Funds</b>					
604 - Water Bond Debt Service Reserve	\$ 564,315	\$ 539,638	\$ 506,067	\$ 460,974	\$ 412,887
614 - Water Debt Service Reserve '09 <sup>2</sup>	-	-	-	-	-
<b>Total Debt Service Reserve Funds</b>	<b>\$ 564,315</b>	<b>\$ 539,638</b>	<b>\$ 506,067</b>	<b>\$ 460,974</b>	<b>\$ 412,887</b>
<b>Total Water Utility Cash Position</b>	<b>\$ 9,670,223</b>	<b>\$ 10,970,136</b>	<b>\$ 12,938,175</b>	<b>\$ 19,254,105</b>	<b>\$ 7,894,628</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 October 31, 2023*

	MONTH-TO-DATE			YEAR-TO-DATE		
	2023	2022	Change	2023	2022	Change
<b>Operating Receipts</b>						
Residential Metered Sales	\$ 763,336	\$ 682,451	\$ 80,885	\$ 6,289,880	\$ 6,233,772	\$ 56,107
Commercial Metered Sales	292,353	259,290	33,063	2,403,560	2,424,051	(20,492)
Private Fire Protection	55,214	47,202	8,012	480,522	472,888	7,634
Hydrant Fees	34,043	26,378	7,665	272,734	265,848	6,886
Penalties	17,191	17,534	(343)	163,009	175,836	(12,826)
New Meters	2,190	4,295	(2,106)	30,749	57,838	(27,088)
Miscellaneous	94	1,900	(1,806)	755,646	23,303	732,344
<b>Total Operating Receipts</b>	<b>\$ 1,164,421</b>	<b>\$ 1,039,051</b>	<b>\$ 125,370</b>	<b>\$ 10,396,101</b>	<b>\$ 9,653,536</b>	<b>\$ 742,565</b>
<b>Operating Disbursements</b>						
Salaries and Benefits	\$ 201,301	\$ 189,049	\$ 12,252	\$ 1,810,090	\$ 1,624,910	\$ 185,179
Professional and Contractual Services	18,772	35,515	(16,743)	425,098	419,960	5,138
Materials and Supplies	42,145	50,538	(8,393)	294,264	285,123	9,141
Transportation Expense	2,619	9,633	(7,014)	64,474	81,099	(16,625)
Insurance Expense	-	-	-	114,531	98,354	16,177
Chemicals	10,713	684	10,029	147,245	111,207	36,037
Rental of Equipment	1,014	2,022	(1,008)	9,993	10,309	(316)
Purchased Power	22,823	64,000	(41,177)	289,522	299,224	(9,702)
Miscellaneous Expense	23,124	516,262	(493,139)	920,346	1,257,468	(337,122)
Contractual Payment to City <sup>3</sup>	-	-	-	-	-	-
<b>Total Operating Disbursements</b>	<b>\$ 322,512</b>	<b>\$ 867,706</b>	<b>\$ (545,194)</b>	<b>\$ 4,075,562</b>	<b>\$ 4,187,655</b>	<b>\$ (112,092)</b>
<b>Net Operating Receipts/(Disbursements)</b>	<b>\$ 841,909</b>	<b>\$ 171,345</b>	<b>\$ 670,564</b>	<b>\$ 6,320,538</b>	<b>\$ 5,465,881</b>	<b>\$ 854,657</b>
<b>Net Operating Margin</b>	<b>72.3%</b>	<b>16.5%</b>	<b>55.8%</b>	<b>60.8%</b>	<b>56.6%</b>	<b>4.2%</b>
<b>Non-Operating Receipts</b>						
EDU Fees	\$ 9,000	\$ 10,500	\$ (1,500)	\$ 92,100	\$ 157,391	\$ (65,291)
Other Receipts	12,601	14,369	(1,768)	95,442	127,608	(32,166)
<b>Total Non-Operating Receipts</b>	<b>\$ 21,601</b>	<b>\$ 24,869</b>	<b>\$ (3,268)</b>	<b>\$ 187,542</b>	<b>\$ 285,000</b>	<b>\$ (97,457)</b>
<b>Non-Operating Disbursements</b>						
Transfers to Water Bond and Interest Fund	\$ 158,505	\$ 158,432	\$ 72	\$ 1,585,046	\$ 1,584,321	\$ 725
Transfers to Water Debt Service Reserve Fund	-	-	-	-	22,509	(22,509)
Loan Payment to Sewer Utility	-	-	-	-	-	-
Principal Payment	-	-	-	-	-	-
Interest Expense	-	-	-	-	-	-
Capital Leases	-	-	-	-	-	-
Other	(13,043)	(12,219)	(824)	22,519	(38,110)	60,629
Other Transfers-Out	-	-	-	-	-	-
Transfers to Water Capital Improvement Fund	718,000	53,000	665,000	4,904,000	4,183,457	720,543
<b>Total Non-Operating Disbursements</b>	<b>\$ 863,461</b>	<b>\$ 199,213</b>	<b>\$ 664,249</b>	<b>\$ 6,511,565</b>	<b>\$ 5,752,177</b>	<b>\$ 759,388</b>
<b>Change in Cash Position - Net Receipts</b>	<b>\$ 49</b>	<b>\$ (2,999)</b>	<b>\$ 3,048</b>	<b>\$ (3,484)</b>	<b>\$ (1,296)</b>	<b>\$ (2,188)</b>
<b>Beginning Cash Position</b>	<b>1,000,535</b>	<b>1,003,347</b>	<b>(2,812)</b>	<b>1,004,067</b>	<b>1,001,644</b>	<b>2,423</b>
<b>Ending Cash Position</b>	<b>\$ 1,000,583</b>	<b>\$ 1,000,348</b>	<b>\$ 235</b>	<b>\$ 1,000,583</b>	<b>\$ 1,000,348</b>	<b>\$ 235</b>

# City of Lawrence - Municipal Water Works Utility

## 601 - Water Utility Operating Fund

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

	MONTH-TO-DATE				
	2023	2022	2021	2020	2019
<b>Operating Receipts</b>					
Residential Metered Sales	\$ 763,336	\$ 682,451	\$ 617,975	\$ 710,196	\$ 676,055
Commercial Metered Sales	292,353	259,290	279,938	271,457	277,445
Private Fire Protection	55,214	47,202	42,193	48,140	44,601
Hydrant Fees	34,043	26,378	20,475	25,779	21,060
Penalties	17,191	17,534	17,217	8,394	19,842
New Meters	2,190	4,295	1,064	14,390	4,115
Miscellaneous	94	1,900	13,245	1,866	1,739
<b>Total Operating Receipts</b>	<b>\$ 1,164,421</b>	<b>\$ 1,039,051</b>	<b>\$ 992,106</b>	<b>\$ 1,080,223</b>	<b>\$ 1,044,857</b>
<b>Operating Disbursements</b>					
Salaries and Benefits	\$ 201,301	\$ 189,049	\$ 137,499	\$ 126,367	\$ 129,748
Professional and Contractual Services	18,772	35,515	28,129	36,754	36,435
Materials and Supplies	42,145	50,538	34,231	33,199	20,816
Transportation Expense	2,619	9,633	4,085	5,262	341
Insurance Expense	-	-	-	-	250
Chemicals	10,713	684	8,037	3,366	7,439
Rental of Equipment	1,014	2,022	89	722	831
Purchased Power	22,823	64,000	28,567	21,567	22,583
Miscellaneous Expense	23,124	516,262	63,701	85,633	65,782
Contractual Payment to City <sup>3</sup>	-	-	-	-	-
<b>Total Operating Disbursements</b>	<b>\$ 322,512</b>	<b>\$ 867,706</b>	<b>\$ 304,336</b>	<b>\$ 312,871</b>	<b>\$ 284,225</b>
<b>Net Operating Receipts/(Disbursements)</b>	<b>\$ 841,909</b>	<b>\$ 171,345</b>	<b>\$ 687,769</b>	<b>\$ 767,352</b>	<b>\$ 760,632</b>
<b>Net Operating Margin</b>	<b>72.3%</b>	<b>16.5%</b>	<b>69.3%</b>	<b>71.0%</b>	<b>72.8%</b>
<b>Non-Operating Receipts</b>					
EDU Fees	\$ 9,000	\$ 10,500	\$ 3,000	\$ 27,550	\$ 15,150
Other Receipts	12,601	14,369	9,705	23,272	14,351
<b>Total Non-Operating Receipts</b>	<b>\$ 21,601</b>	<b>\$ 24,869</b>	<b>\$ 12,705</b>	<b>\$ 50,822</b>	<b>\$ 29,501</b>
<b>Non-Operating Disbursements</b>					
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	(13,043)	(12,219)	(14,649)	17,390	(1,663)
Other Transfers-Out	-	-	-	-	-
Transfers to Water Capital Improvement Fund	718,000	53,000	544,000	670,000	670,000
<b>Total Non-Operating Disbursements</b>	<b>\$ 863,461</b>	<b>\$ 199,213</b>	<b>\$ 691,640</b>	<b>\$ 818,734</b>	<b>\$ 799,515</b>
<b>Change in Cash Position - Net Receipts</b>	<b>\$ 49</b>	<b>\$ (2,999)</b>	<b>\$ 8,834</b>	<b>\$ (560)</b>	<b>\$ (9,382)</b>
<b>Beginning Cash Position</b>	<b>1,000,535</b>	<b>1,003,347</b>	<b>998,662</b>	<b>1,002,443</b>	<b>1,024,120</b>
<b>Ending Cash Position</b>	<b>\$ 1,000,583</b>	<b>\$ 1,000,348</b>	<b>\$ 1,007,496</b>	<b>\$ 1,001,883</b>	<b>\$ 1,014,737</b>

# City of Lawrence - Municipal Water Works Utility

## 601 - Water Utility Operating Fund

### Comparison Statement of Receipts, Disbursements, and Net Cash Position For the Year-to-Date Period Ending: October 31

	YEAR-TO-DATE				
	2023	2022	2021	2020	2019
<b>Operating Receipts</b>					
Residential Metered Sales	\$ 6,289,880	\$ 6,233,772	\$ 6,310,005	\$ 6,324,493	\$ 5,552,672
Commercial Metered Sales	2,403,560	2,424,051	2,377,146	2,355,918	2,259,737
Private Fire Protection	480,522	472,888	469,122	454,601	405,058
Hydrant Fees	272,734	265,848	265,732	256,113	222,125
Penalties	163,009	175,836	167,688	72,395	186,732
New Meters	30,749	57,838	36,106	61,451	34,271
Miscellaneous	755,646	23,303	30,133	19,685	24,724
<b>Total Operating Receipts</b>	<b>\$ 10,396,101</b>	<b>\$ 9,653,536</b>	<b>\$ 9,655,932</b>	<b>\$ 9,544,656</b>	<b>\$ 8,685,319</b>
<b>Operating Disbursements</b>					
Salaries and Benefits	\$ 1,810,090	\$ 1,624,910	\$ 1,454,885	\$ 1,383,996	\$ 1,361,514
Professional and Contractual Services	425,098	419,960	246,183	358,700	392,063
Materials and Supplies	294,264	285,123	230,311	193,333	284,118
Transportation Expense	64,474	81,099	51,618	48,943	45,242
Insurance Expense	114,531	98,354	92,827	82,049	75,232
Chemicals	147,245	111,207	69,550	58,207	74,334
Rental of Equipment	9,993	10,309	10,813	7,029	8,997
Purchased Power	289,522	299,224	277,802	246,233	266,831
Miscellaneous Expense	920,346	1,257,468	802,095	819,764	691,256
Contractual Payment to City <sup>3</sup>	-	-	-	-	-
<b>Total Operating Disbursements</b>	<b>\$ 4,075,562</b>	<b>\$ 4,187,655</b>	<b>\$ 3,236,083</b>	<b>\$ 3,198,253</b>	<b>\$ 3,199,587</b>
<b>Net Operating Receipts/(Disbursements)</b>	<b>\$ 6,320,538</b>	<b>\$ 5,465,881</b>	<b>\$ 6,419,849</b>	<b>\$ 6,346,403</b>	<b>\$ 5,485,731</b>
<b>Net Operating Margin</b>	<b>60.8%</b>	<b>56.6%</b>	<b>66.5%</b>	<b>66.5%</b>	<b>63.2%</b>
<b>Non-Operating Receipts</b>					
EDU Fees	\$ 92,100	\$ 157,391	\$ 84,190	\$ 360,425	\$ 88,450
Other Receipts	95,442	127,608	103,186	141,811	102,939
<b>Total Non-Operating Receipts</b>	<b>\$ 187,542</b>	<b>\$ 285,000</b>	<b>\$ 187,376</b>	<b>\$ 502,236</b>	<b>\$ 191,389</b>
<b>Non-Operating Disbursements</b>					
Transfers to Water Bond and Interest Fund	\$ 1,585,046	\$ 1,584,321	\$ 1,585,379	\$ 1,275,934	\$ 1,274,268
Transfers to Water Debt Service Reserve Fund	-	22,509	37,515	37,515	37,515
Loan Payment to Sewer Utility	-	-	-	-	-
Principal Payment	-	-	-	-	-
Interest Expense	-	-	-	-	-
Capital Leases	-	-	-	-	-
Other	22,519	(38,110)	(30,483)	19,131	831
Other Transfers-Out	-	-	-	-	-
Transfers to Water Capital Improvement Fund	4,904,000	4,183,457	5,012,000	5,520,000	4,385,000
<b>Total Non-Operating Disbursements</b>	<b>\$ 6,511,565</b>	<b>\$ 5,752,177</b>	<b>\$ 6,604,411</b>	<b>\$ 6,852,581</b>	<b>\$ 5,697,614</b>
<b>Change in Cash Position - Net Receipts</b>	<b>\$ (3,484)</b>	<b>\$ (1,296)</b>	<b>\$ 2,814</b>	<b>\$ (3,942)</b>	<b>\$ (20,493)</b>
<b>Beginning 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>
<b>Ending Cash Position</b>	<b>\$ 1,000,583</b>	<b>\$ 1,000,348</b>	<b>\$ 1,007,496</b>	<b>\$ 1,001,883</b>	<b>\$ 1,014,737</b>





**CITY OF LAWRENCE  
MUNICIPAL WATER WORKS**

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**BOND & CAPITAL  
IMPROVEMENT FUNDS**

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

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

	MONTH-TO-DATE			YEAR-TO-DATE		
	2023	2022	Change	2023	2022	Change
<b>Receipts</b>						
Transfers In	\$ 115,150	\$ 115,125	\$ 24	\$ 1,151,496	\$ 1,151,254	\$ 242
Miscellaneous	-	-	-	-	-	-
<b>Total Receipts</b>	<b>\$ 115,150</b>	<b>\$ 115,125</b>	<b>\$ 24</b>	<b>\$ 1,151,496</b>	<b>\$ 1,151,254</b>	<b>\$ 242</b>
<b>Disbursements</b>						
Principal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interest	-	-	-	277,648	291,503	(13,855)
Other	-	-	-	-	1,000	(1,000)
<b>Total Disbursements</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 277,648</b>	<b>\$ 292,503</b>	<b>\$ (14,855)</b>
<b>Change in Cash Position</b>	<b>\$ 115,150</b>	<b>\$ 115,125</b>	<b>\$ 24</b>	<b>\$ 873,848</b>	<b>\$ 858,752</b>	<b>\$ 15,097</b>
<b>Beginning Cash Position</b>	<b>759,199</b>	<b>743,626</b>	<b>15,572</b>	<b>500</b>	<b>-</b>	<b>500</b>
<b>Ending Cash Position</b>	<b>\$ 874,348</b>	<b>\$ 858,752</b>	<b>\$ 15,597</b>	<b>\$ 874,348</b>	<b>\$ 858,752</b>	<b>\$ 15,597</b>

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

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

	<u>MONTH-TO-DATE</u>			<u>YEAR-TO-DATE</u>		
	2023	2022	Change	2023	2022	Change
<b>Receipts</b>						
Transfers In	\$ 43,355	\$ 43,307	\$ 48	\$ 433,550	\$ 433,067	\$ 483
Miscellaneous	1,936	845	1,092	13,633	2,523	11,110
<b>Total Receipts</b>	<b>\$ 45,291</b>	<b>\$ 44,151</b>	<b>\$ 1,140</b>	<b>\$ 447,183</b>	<b>\$ 435,590</b>	<b>\$ 11,593</b>
<b>Disbursements</b>						
Principal	\$ -	\$ -	\$ -	\$ -	\$ 364,000	\$ (364,000)
Interest	-	-	-	70,630	152,320	(81,690)
Other	-	-	-	-	-	-
<b>Total Disbursements</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 70,630</b>	<b>\$ 516,320</b>	<b>\$ (445,690)</b>
<b>Change in Cash Position</b>	<b>\$ 45,291</b>	<b>\$ 44,151</b>	<b>\$ 1,140</b>	<b>\$ 376,553</b>	<b>\$ (80,730)</b>	<b>\$ 457,283</b>
<b>Beginning Cash Position</b>	<b>492,331</b>	<b>472,925</b>	<b>19,406</b>	<b>161,069</b>	<b>597,806</b>	<b>(436,737)</b>
<b>Ending Cash Position</b>	<b>\$ 537,623</b>	<b>\$ 517,076</b>	<b>\$ 20,546</b>	<b>\$ 537,623</b>	<b>\$ 517,076</b>	<b>\$ 20,546</b>

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

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

	MONTH-TO-DATE			YEAR-TO-DATE		
	2023	2022	Change	2023	2022	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	\$ 501,460	\$ 100,269	\$ 401,191	\$ 2,017,423	\$ 2,419,037	\$ (401,614)
Other	-	-	-	-	-	-
<b>Total Disbursements</b>	<b>\$ 501,460</b>	<b>\$ 100,269</b>	<b>\$ 401,191</b>	<b>\$ 2,017,423</b>	<b>\$ 2,419,037</b>	<b>\$ (401,614)</b>
<b>Change in Cash Position</b>	<b>\$ (501,460)</b>	<b>\$ (100,269)</b>	<b>\$ (401,191)</b>	<b>\$ (2,017,423)</b>	<b>\$ (2,419,037)</b>	<b>\$ 401,614</b>
<b>Beginning Cash Position</b>	<b>164,330</b>	<b>1,967,246</b>	<b>(1,802,916)</b>	<b>1,680,292</b>	<b>4,286,013</b>	<b>(2,605,721)</b>
<b>Ending Cash Position</b>	<b>\$ (337,130)</b>	<b>\$ 1,866,976</b>	<b>\$ (2,204,107)</b>	<b>\$ (337,130)</b>	<b>\$ 1,866,976</b>	<b>\$ (2,204,107)</b>

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

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

	MONTH-TO-DATE			YEAR-TO-DATE		
	2023	2022	Change	2023	2022	Change
<b>Receipts</b>						
Transfers In	\$ 718,000	\$ 53,000	\$ 665,000	\$ 4,904,000	\$ 4,183,457	\$ 720,543
Miscellaneous	6,740	-	6,740	55,003	31,673	23,330
<b>Total Receipts</b>	<b>\$ 724,740</b>	<b>\$ 53,000</b>	<b>\$ 671,740</b>	<b>\$ 4,959,003</b>	<b>\$ 4,215,130</b>	<b>\$ 743,873</b>
<b>Disbursements</b>						
Professional and Contractual Services	\$ 32,246	\$ 403,016	\$ (370,770)	\$ 2,085,827	\$ 1,685,190	\$ 400,637
Payment In Lieu of Taxes <sup>3</sup>	89,375	89,375	-	893,750	893,750	-
Other	217,699	146,950	70,749	1,573,475	1,463,643	109,832
<b>Total Disbursements</b>	<b>\$ 339,320</b>	<b>\$ 639,341</b>	<b>\$ (300,021)</b>	<b>\$ 4,553,052</b>	<b>\$ 4,042,583</b>	<b>\$ 510,469</b>
<b>Change in Cash Position</b>	<b>\$ 385,420</b>	<b>\$ (586,341)</b>	<b>\$ 971,761</b>	<b>\$ 405,950</b>	<b>\$ 172,547</b>	<b>\$ 233,404</b>
<b>Beginning Cash Position</b>	<b>6,645,026</b>	<b>6,773,649</b>	<b>(128,623)</b>	<b>6,624,496</b>	<b>6,014,761</b>	<b>609,735</b>
<b>Ending Cash Position</b>	<b>\$ 7,030,446</b>	<b>\$ 6,187,308</b>	<b>\$ 843,139</b>	<b>\$ 7,030,446</b>	<b>\$ 6,187,308</b>	<b>\$ 843,139</b>

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

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

	<u>MONTH-TO-DATE</u>			<u>YEAR-TO-DATE</u>		
	2023	2022	Change	2023	2022	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 October 31, 2023*

	MONTH-TO-DATE			YEAR-TO-DATE		
	2023	2022	Change	2023	2022	Change
<b>Receipts</b>						
Transfers-In	\$ -	\$ -	\$ -	\$ -	\$ 22,509	\$ (22,509)
Miscellaneous	2,407	1,059	1,349	21,723	3,551	18,173
<b>Total Receipts</b>	<b>\$ 2,407</b>	<b>\$ 1,059</b>	<b>\$ 1,349</b>	<b>\$ 21,723</b>	<b>\$ 26,059</b>	<b>\$ (4,336)</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>\$ 2,407</b>	<b>\$ 1,059</b>	<b>\$ 1,349</b>	<b>\$ 21,723</b>	<b>\$ 26,059</b>	<b>\$ (4,336)</b>
<b>Beginning Cash Position</b>	<b>561,908</b>	<b>538,579</b>	<b>23,328</b>	<b>542,592</b>	<b>513,579</b>	<b>29,013</b>
<b>Ending Cash Position<sup>4</sup></b>	<b>\$ 564,315</b>	<b>\$ 539,638</b>	<b>\$ 24,677</b>	<b>\$ 564,315</b>	<b>\$ 539,638</b>	<b>\$ 24,677</b>



# City of Lawrence - Municipal Water Works Utility

## Notes to Financial Statements

*As of October 31, 2023*

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**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.

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**CITY OF LAWRENCE  
MUNICIPAL SEWAGE WORKS  
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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 October 31, 2023

	10/31/2023	10/31/2022	10/31/2021	10/31/2020	10/31/2019
<b>Operating Fund</b>					
606 - Sewer Operating Fund	\$ 1,000,036	\$ 831,998	\$ 1,061,416	\$ 1,002,465	\$ 1,004,622
<b>Bond and Capital Improvement Funds</b>					
607 - Sewer Bond and Interest Sinking	\$ 917,516	\$ 268,634	\$ 385,524	\$ 204,739	\$ 380,384
609 - Sewer Bond Proceeds	19,189,875	-	-	-	-
611 - Sewer '09 Bond Proceeds	-	-	-	-	-
616 - Sewer SRF Loan Fund	-	-	-	-	-
618 - Sewer Capital Improvement	811,602	1,269,962	2,264,211	3,074,040	3,754,783
<b>Total Restricted Funds</b>	<b>\$ 20,918,993</b>	<b>\$ 1,538,596</b>	<b>\$ 2,649,735</b>	<b>\$ 3,278,780</b>	<b>\$ 4,135,167</b>
<b>Restricted Debt Service Reserve Funds</b>					
608 - Sewer Debt Service Reserve	\$ 1,107,873	\$ 824,634	\$ 819,180	\$ 819,051	\$ 813,055
615 - Sewer Debt Service Reserve '09	-	-	-	-	-
<b>Total Debt Service Reserve Funds</b>	<b>\$ 1,107,873</b>	<b>\$ 824,634</b>	<b>\$ 819,180</b>	<b>\$ 819,051</b>	<b>\$ 813,055</b>
<b>Total Sewer Utility Net Cash Position</b>	<b>\$ 23,026,902</b>	<b>\$ 3,195,228</b>	<b>\$ 4,530,332</b>	<b>\$ 5,100,295</b>	<b>\$ 5,952,844</b>

See page 30 for Notes to Financial Statements



# CITY OF LAWRENCE MUNICIPAL SEWAGE WORKS

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## OPERATING FUND



## City of Lawrence - Municipal Sewage Works Utility

### 606 - Operating Fund

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

	MONTH-TO-DATE			YEAR-TO-DATE		
	2023	2022	Change	2023	2022	Change
<b>Operating Receipts</b>						
Residential Flat Rate Sales	\$ 687,735	\$ 401,850	\$ 285,885	\$ 5,475,711	\$ 3,747,453	\$ 1,728,257
Commercial Metered Sales	415,305	231,720	183,585	3,326,946	2,240,282	1,086,664
Residential Metered Sales	68,930	45,311	23,619	879,288	618,716	260,572
Penalties	20,129	13,489	6,641	195,052	155,479	39,573
Miscellaneous Receipts	97,190	3,860	93,330	125,208	52,660	72,548
<b>Total Operating Receipts</b>	<b>\$ 1,289,290</b>	<b>\$ 696,230</b>	<b>\$ 593,060</b>	<b>\$ 10,002,205</b>	<b>\$ 6,814,591</b>	<b>\$ 3,187,614</b>
<b>Operating Disbursements</b>						
Salaries and Benefits	\$ 134,551	\$ 120,414	\$ 14,137	\$ 1,209,334	\$ 1,185,609	\$ 23,725
Treatment Expense	327,487	543,432	(215,945)	3,414,262	3,222,123	192,138
Professional and Contractual Services	18,069	46,277	(28,208)	308,993	273,035	35,957
Materials and Supplies	4,515	15,228	(10,713)	72,021	90,877	(18,856)
Transportation Expense	295	5,806	(5,511)	41,770	60,395	(18,625)
Insurance Expense	-	-	-	113,795	98,354	15,441
Rental of Equipment	338	674	(336)	3,331	5,815	(2,484)
Purchased Power	5,905	18,737	(12,833)	94,948	106,743	(11,795)
Contractual Payment to City <sup>1</sup>	-	-	-	-	-	-
Miscellaneous Expense	22,463	75,826	(53,362)	740,616	682,871	57,745
<b>Total Operating Disbursements</b>	<b>\$ 513,623</b>	<b>\$ 826,394</b>	<b>\$ (312,771)</b>	<b>\$ 5,999,071</b>	<b>\$ 5,725,823</b>	<b>\$ 273,248</b>
<b>Net Operating Receipts/(Disbursements)</b>	<b>\$ 775,667</b>	<b>\$ (130,164)</b>	<b>\$ 905,831</b>	<b>\$ 4,003,134</b>	<b>\$ 1,088,767</b>	<b>\$ 2,914,367</b>
<b>Non-Operating Receipts</b>						
EDU Fee	\$ 9,000	\$ 10,500	\$ (1,500)	\$ 91,500	\$ 156,850	\$ (65,350)
Loan Payment from Water Utility	-	-	-	-	-	-
Other	-	-	-	-	-	-
<b>Total Non-Operating Receipts</b>	<b>\$ 9,000</b>	<b>\$ 10,500</b>	<b>\$ (1,500)</b>	<b>\$ 91,500</b>	<b>\$ 156,850</b>	<b>\$ (65,350)</b>
<b>Non-Operating Disbursements</b>						
Transfers-Out	\$ 784,674	\$ 53,574	\$ 731,100	\$ 4,101,735	\$ 1,368,277	\$ 2,733,459
Loan Payment to Water Utility	-	-	-	-	-	-
Interest Expense	-	-	-	-	-	-
Principal Payment	-	-	-	-	-	-
Capital Leases	-	-	-	-	-	-
Accounts Payable	908	(1,638)	2,546	1,752	287	1,465
Other	-	-	-	-	-	-
<b>Total Non-Operating Receipts/(Disbursements)</b>	<b>\$ 785,581</b>	<b>\$ 51,935</b>	<b>\$ 733,646</b>	<b>\$ 4,103,488</b>	<b>\$ 1,368,564</b>	<b>\$ 2,734,924</b>
<b>Change in Cash Position - Net Receipts</b>	<b>\$ (914)</b>	<b>\$ (171,599)</b>	<b>\$ 170,685</b>	<b>\$ (8,854)</b>	<b>\$ (122,947)</b>	<b>\$ 114,093</b>
<b>Beginning Cash Position</b>	<b>1,000,950</b>	<b>1,003,597</b>	<b>(2,647)</b>	<b>1,008,889</b>	<b>954,944</b>	<b>53,945</b>
<b>Ending Cash Position</b>	<b>\$ 1,000,036</b>	<b>\$ 831,998</b>	<b>\$ 168,038</b>	<b>\$ 1,000,036</b>	<b>\$ 831,998</b>	<b>\$ 168,038</b>

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

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

	MONTH-TO-DATE				
	2023	2022	2021	2020	2019
<b>Operating Receipts</b>					
Residential Flat Rate Sales	\$ 687,735	\$ 401,850	\$ 338,279	\$ 370,371	\$ 397,389
Commercial Metered Sales	415,305	231,720	241,860	249,025	277,469
Residential Metered Sales	68,930	45,311	42,796	53,814	45,521
Penalties	20,129	13,489	14,002	12,551	17,792
Miscellaneous Receipts	97,190	3,860	2,440	7,575	3,360
<b>Total Operating Receipts</b>	<b>\$ 1,289,290</b>	<b>\$ 696,230</b>	<b>\$ 639,378</b>	<b>\$ 693,336</b>	<b>\$ 741,532</b>
<b>Operating Disbursements</b>					
Salaries and Benefits	\$ 134,551	\$ 120,414	\$ 113,017	\$ 111,907	\$ 101,290
Treatment Expense	327,487	543,432	298,793	175,221	151,950
Professional and Contractual Services	18,069	46,277	19,539	13,534	14,809
Materials and Supplies	4,515	15,228	7,356	5,804	4,285
Transportation Expense	295	5,806	4,218	2,105	60
Insurance Expense	-	-	-	-	250
Rental of Equipment	338	674	28,264	722	831
Purchased Power	5,905	18,737	8,471	6,013	5,770
Contractual Payment to City <sup>1</sup>	-	-	-	-	-
Miscellaneous Expense	22,463	75,826	53,208	67,357	55,770
<b>Total Operating Disbursements</b>	<b>\$ 513,623</b>	<b>\$ 826,394</b>	<b>\$ 532,864</b>	<b>\$ 382,663</b>	<b>\$ 335,014</b>
<b>Net Operating Receipts/(Disbursements)</b>	<b>\$ 775,667</b>	<b>\$ (130,164)</b>	<b>\$ 106,514</b>	<b>\$ 310,673</b>	<b>\$ 406,518</b>
<b>Non-Operating Receipts</b>					
EDU Fee	\$ 9,000	\$ 10,500	\$ 1,500	\$ 24,080	\$ 10,500
Loan Payment from Water Utility	-	-	-	-	-
Other	-	-	-	-	-
<b>Total Non-Operating Receipts</b>	<b>\$ 9,000</b>	<b>\$ 10,500</b>	<b>\$ 1,500</b>	<b>\$ 24,080</b>	<b>\$ 10,500</b>
<b>Non-Operating Disbursements</b>					
Transfers-Out	\$ 784,674	\$ 53,574	\$ 45,106	\$ 304,813	\$ 419,623
Loan Payment to Water Utility	-	-	-	-	-
Interest Expense	-	-	-	-	-
Principal Payment	-	-	-	-	-
Capital Leases	-	-	-	-	-
Accounts Payable	908	(1,638)	325	(1,293)	1,847
Other	-	-	-	-	-
<b>Total Non-Operating Receipts/(Disbursements)</b>	<b>\$ 785,581</b>	<b>\$ 51,935</b>	<b>\$ 45,431</b>	<b>\$ 303,520</b>	<b>\$ 421,470</b>
<b>Change in Cash Position - Net Receipts</b>	<b>\$ (914)</b>	<b>\$ (171,599)</b>	<b>\$ 62,583</b>	<b>\$ 31,233</b>	<b>\$ (4,452)</b>
<b>Beginning Cash Position</b>	<b>1,000,950</b>	<b>1,003,597</b>	<b>998,833</b>	<b>971,232</b>	<b>1,009,075</b>
<b>Ending Cash Position</b>	<b>\$ 1,000,036</b>	<b>\$ 831,998</b>	<b>\$ 1,061,416</b>	<b>\$ 1,002,465</b>	<b>\$ 1,004,622</b>

# City of Lawrence - Municipal Sewage Works Utility

## 606 - Operating Fund

### Comparison Statement of Receipts, Disbursements, and Net Cash Position For the Year-to-Date Period Ending: October 31

	YEAR-TO-DATE				
	2023	2022	2021	2020	2019
<b>Operating Receipts</b>					
Residential Flat Rate Sales	\$ 5,475,711	\$ 3,747,453	\$ 3,771,550	\$ 3,679,259	\$ 3,707,256
Commercial Metered Sales	3,326,946	2,240,282	2,189,703	2,217,238	2,365,307
Residential Metered Sales	879,288	618,716	667,470	667,980	591,473
Penalties	195,052	155,479	148,529	76,702	185,100
Miscellaneous Receipts	125,208	52,660	40,971	46,585	26,908
<b>Total Operating Receipts</b>	<b>\$ 10,002,205</b>	<b>\$ 6,814,591</b>	<b>\$ 6,818,224</b>	<b>\$ 6,687,765</b>	<b>\$ 6,876,045</b>
<b>Operating Disbursements</b>					
Salaries and Benefits	\$ 1,209,334	\$ 1,185,609	\$ 1,245,253	\$ 1,148,979	\$ 1,072,965
Treatment Expense	3,414,262	3,222,123	2,345,979	2,041,997	1,990,548
Professional and Contractual Services	308,993	273,035	177,578	236,688	199,289
Materials and Supplies	72,021	90,877	66,490	46,650	55,885
Transportation Expense	41,770	60,395	46,096	43,771	43,363
Insurance Expense	113,795	98,354	92,827	82,049	75,232
Rental of Equipment	3,331	5,815	35,868	7,029	8,959
Purchased Power	94,948	106,743	85,950	85,551	97,711
Contractual Payment to City <sup>1</sup>	-	-	-	-	-
Miscellaneous Expense	740,616	682,871	617,409	548,791	507,734
<b>Total Operating Disbursements</b>	<b>\$ 5,999,071</b>	<b>\$ 5,725,823</b>	<b>\$ 4,713,449</b>	<b>\$ 4,241,505</b>	<b>\$ 4,051,687</b>
<b>Net Operating Receipts/(Disbursements)</b>	<b>\$ 4,003,134</b>	<b>\$ 1,088,767</b>	<b>\$ 2,104,774</b>	<b>\$ 2,446,260</b>	<b>\$ 2,824,358</b>
<b>Non-Operating Receipts</b>					
EDU Fee	\$ 91,500	\$ 156,850	\$ 81,350	\$ 342,830	\$ 80,300
Loan Payment from Water Utility	-	-	-	-	-
Other	-	-	-	-	-
<b>Total Non-Operating Receipts</b>	<b>\$ 91,500</b>	<b>\$ 156,850</b>	<b>\$ 81,350</b>	<b>\$ 342,830</b>	<b>\$ 80,300</b>
<b>Non-Operating Disbursements</b>					
Transfers-Out	\$ 4,101,735	\$ 1,368,277	\$ 2,122,011	\$ 2,792,131	\$ 2,926,230
Loan Payment to Water Utility	-	-	-	-	-
Interest Expense	-	-	-	-	-
Principal Payment	-	-	-	-	-
Capital Leases	-	-	-	-	-
Accounts Payable	1,752	287	4,155	367	(1,376)
Other	-	-	-	-	-
<b>Total Non-Operating Receipts/(Disbursements)</b>	<b>\$ 4,103,488</b>	<b>\$ 1,368,564</b>	<b>\$ 2,126,166</b>	<b>\$ 2,792,498</b>	<b>\$ 2,924,854</b>
<b>Change in Cash Position - Net Receipts</b>	<b>\$ (8,854)</b>	<b>\$ (122,947)</b>	<b>\$ 59,958</b>	<b>\$ (3,408)</b>	<b>\$ (20,196)</b>
<b>Beginning 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>
<b>Ending Cash Position</b>	<b>\$ 1,000,036</b>	<b>\$ 831,998</b>	<b>\$ 1,061,416</b>	<b>\$ 1,002,465</b>	<b>\$ 1,004,622</b>





**CITY OF LAWRENCE  
MUNICIPAL SEWAGE WORKS**

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**BOND & CAPITAL  
IMPROVEMENT FUNDS**



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

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

	MONTH-TO-DATE			YEAR-TO-DATE		
	2023	2022	Change	2023	2022	Change
<b>Receipts</b>						
Transfers In	\$ 169,576	\$ 53,574	\$ 116,002	\$ 1,695,757	\$ 535,736	\$ 1,160,021
Miscellaneous	542	238	304	3,080	653	2,427
<b>Total Receipts</b>	<b>\$ 170,118</b>	<b>\$ 53,812</b>	<b>\$ 116,306</b>	<b>\$ 1,698,837</b>	<b>\$ 536,389</b>	<b>\$ 1,162,448</b>
<b>Disbursements</b>						
Principal	\$ -	\$ -	\$ -	\$ -	\$ 176,142	\$ (176,142)
Interest	-	-	-	782,032	90,763	691,270
Other	-	-	-	750	850	(100)
<b>Total Disbursements</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 782,782</b>	<b>\$ 267,755</b>	<b>\$ 515,028</b>
<b>Change in Cash Position</b>	<b>\$ 170,118</b>	<b>\$ 53,812</b>	<b>\$ 116,306</b>	<b>\$ 916,054</b>	<b>\$ 268,634</b>	<b>\$ 647,420</b>
<b>Beginning Cash Position</b>	<b>747,398</b>	<b>214,822</b>	<b>532,576</b>	<b>1,462</b>	<b>-</b>	<b>1,462</b>
<b>Ending Cash Position</b>	<b>\$ 917,516</b>	<b>\$ 268,634</b>	<b>\$ 648,882</b>	<b>\$ 917,516</b>	<b>\$ 268,634</b>	<b>\$ 648,882</b>

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

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

	MONTH-TO-DATE			YEAR-TO-DATE		
	2023	2022	Change	2023	2022	Change
<b>Receipts</b>						
Transfers In	\$ 595,000	\$ -	\$ 595,000	\$ 2,205,000	\$ 835,074	\$ 1,369,926
Miscellaneous	6,740	-	6,740	55,006	454,305	(399,299)
<b>Total Receipts</b>	<b>\$ 601,740</b>	<b>\$ -</b>	<b>\$ 601,740</b>	<b>\$ 2,260,006</b>	<b>\$ 1,289,379</b>	<b>\$ 970,627</b>
<b>Disbursements</b>						
Professional and Contractual Services	\$ 19,670	\$ 110,949	\$ (91,278)	\$ 641,168	\$ 574,703	\$ 66,465
Materials and Supplies	-	-	-	92,551	71,698	20,853
Payment to City	169,663	169,663	-	1,696,633	1,696,633	-
Other	5,168	8,124	(2,957)	150,262	222,210	(71,948)
<b>Total Disbursements</b>	<b>\$ 194,501</b>	<b>\$ 288,736</b>	<b>\$ (94,235)</b>	<b>\$ 2,580,614</b>	<b>\$ 2,565,244</b>	<b>\$ 15,370</b>
<b>Change in Cash Position</b>	<b>\$ 407,239</b>	<b>\$ (288,736)</b>	<b>\$ 695,975</b>	<b>\$ (320,608)</b>	<b>\$ (1,275,865)</b>	<b>\$ 955,257</b>
<b>Beginning Cash Position</b>	<b>404,363</b>	<b>1,558,698</b>	<b>(1,154,335)</b>	<b>1,132,210</b>	<b>2,545,826</b>	<b>(1,413,617)</b>
<b>Ending Cash Position</b>	<b>\$ 811,602</b>	<b>\$ 1,269,962</b>	<b>\$ (458,360)</b>	<b>\$ 811,602</b>	<b>\$ 1,269,962</b>	<b>\$ (458,360)</b>



**CITY OF LAWRENCE  
MUNICIPAL SEWAGE WORKS**

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**RESTRICTED  
DEBT SERVICE FUNDS**



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

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

	<u>MONTH-TO-DATE</u>			<u>YEAR-TO-DATE</u>		
	2023	2022	Change	2023	2022	Change
<b>Receipts</b>						
Transfers In	\$ 20,098	\$ -	\$ 20,098	\$ 200,979	\$ -	\$ 200,979
Miscellaneous	4,561	1,618	2,943	37,551	5,441	32,111
<b>Total Receipts</b>	<b>\$ 24,659</b>	<b>\$ 1,618</b>	<b>\$ 23,041</b>	<b>\$ 238,530</b>	<b>\$ 5,441</b>	<b>\$ 233,089</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>\$ 24,659</b>	<b>\$ 1,618</b>	<b>\$ 23,041</b>	<b>\$ 238,530</b>	<b>\$ 5,441</b>	<b>\$ 233,089</b>
<b>Beginning Cash Position</b>	<b>1,083,215</b>	<b>823,016</b>	<b>260,198</b>	<b>869,344</b>	<b>819,194</b>	<b>50,150</b>
<b>Ending Cash Position<sup>2</sup></b>	<b>\$ 1,107,873</b>	<b>\$ 824,634</b>	<b>\$ 283,239</b>	<b>\$ 1,107,873</b>	<b>\$ 824,634</b>	<b>\$ 283,239</b>

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

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

	MONTH-TO-DATE			YEAR-TO-DATE		
	2023	2022	Change	2023	2022	Change
<b>Receipts</b>						
Bond Proceeds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers In	-	-	-	-	-	-
<b>Total Receipts</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Disbursements</b>						
Professional and Contractual Services	\$ 238,289	\$ -	\$ 238,289	\$ 555,438	\$ -	\$ 555,438
Materials and Supplies	-	-	-	-	-	-
Other	-	-	-	90	-	90
<b>Total Disbursements</b>	<b>238,289</b>	<b>-</b>	<b>238,289</b>	<b>555,528</b>	<b>-</b>	<b>555,528</b>
<b>Change in Cash Position</b>	<b>\$ (238,289)</b>	<b>\$ -</b>	<b>\$ (238,289)</b>	<b>\$ (555,528)</b>	<b>\$ -</b>	<b>\$ (555,528)</b>
<b>Beginning Cash Position</b>	<b>19,428,164</b>	<b>-</b>	<b>19,428,164</b>	<b>19,745,403</b>	<b>-</b>	<b>19,745,403</b>
<b>Ending Cash Position</b>	<b>\$ 19,189,875</b>	<b>\$ -</b>	<b>\$ 19,189,875</b>	<b>\$ 19,189,875</b>	<b>\$ -</b>	<b>\$ 19,189,875</b>

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

*As of October 31, 2023*

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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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