

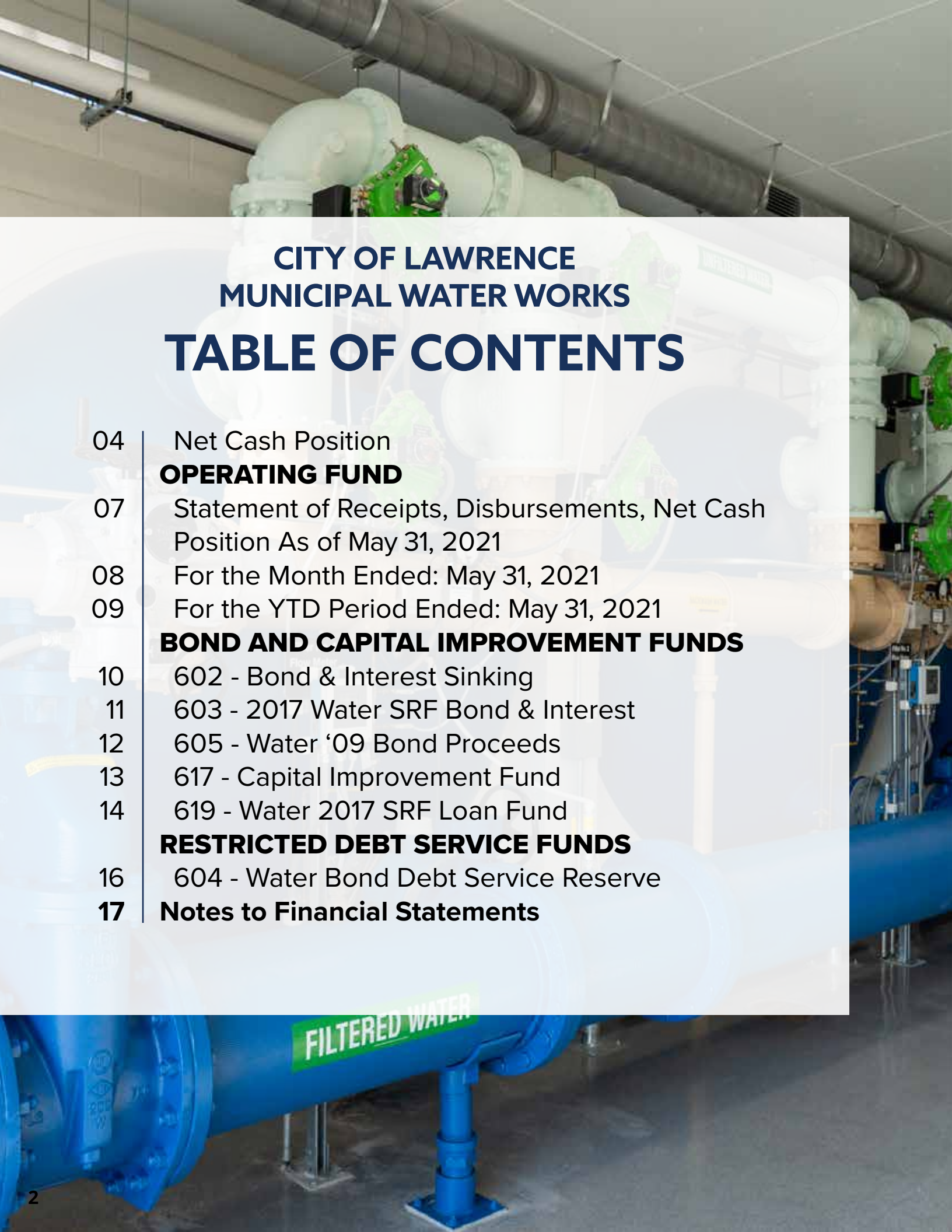
# 2021 LAWRENCE UTILITIES

MONTHLY FINANCIAL REPORT

## MAY



Mayor Steve Collier  
Utilities Chief Financial Officer Jason C. Fenwick  
Utilities Superintendent Scott Salsbery



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**CITY OF LAWRENCE MUNICIPAL WATER WORKS**

# **SUMMARY**

**LAWRENCE  
UTILITIES**

**[CITYOFLAWRENCE.ORG/FINANCIAL](http://CITYOFLAWRENCE.ORG/FINANCIAL)**

# City of Lawrence - Municipal Water Works Utility

## Summary - All Funds

### Net Cash Position Summary

As of May 31, 2021

	5/31/2021	5/31/2020	5/31/2019	5/31/2018	5/31/2017
<b>Operating Fund</b>					
601 - Water Operating Fund	\$ 1,008,196	\$ 1,022,458	\$ 1,009,396	\$ 1,018,322	\$ (211,340)
<b>Bond and Capital Improvement Funds</b>					
602 - Bond and Interest Sinking	\$ 572,340	\$ 419,259	\$ 417,726	\$ 418,334	\$ 513,154
603 - 2017 Water SRF Bond and Interest	372,453	372,367	366,548	161,790	-
605 - Water Utility Bond Proceeds <sup>1</sup>	7,572,793	10,182	10,182	14,649	-
610 - Water '09 Bond Proceeds	-	-	-	-	-
617 - Capital Improvement Fund	4,324,844	3,757,781	3,108,466	1,427,733	-
619 - Water 2017 SRF Loan Fund	38	691,060	1,969,588	-	-
<b>Total Restricted Funds</b>	<b>\$ 12,842,467</b>	<b>\$ 5,250,649</b>	<b>\$ 5,872,510</b>	<b>\$ 2,022,506</b>	<b>\$ 513,154</b>
<b>Restricted Debt Service Reserve Funds</b>					
604 - Water Bond Debt Service Reserve	\$ 487,289	\$ 442,082	\$ 390,602	\$ 337,206	\$ 664,939
614 - Water Debt Service Reserve '09 <sup>2</sup>	-	-	-	-	578,214
<b>Total Debt Service Reserve Funds</b>	<b>\$ 487,289</b>	<b>\$ 442,082</b>	<b>\$ 390,602</b>	<b>\$ 337,206</b>	<b>\$ 1,243,153</b>
<b>Total Water Utility Cash Position</b>	<b>\$ 14,337,952</b>	<b>\$ 6,715,189</b>	<b>\$ 7,272,508</b>	<b>\$ 3,378,034</b>	<b>\$ 1,544,967</b>





**CITY OF LAWRENCE MUNICIPAL WATER WORKS**

# **OPERATING FUND**



**LAWRENCE  
UTILITIES**

**[CITYOFLAWRENCE.ORG/FINANCIAL](http://CITYOFLAWRENCE.ORG/FINANCIAL)**

**City of Lawrence - Municipal Water Works Utility**  
**601 - Water Utility Operating Fund**

*Statement of Operating Receipts, Operating Disbursements, and Operating Margin*  
*As of May 31, 2021*

	MONTH-TO-DATE			YEAR-TO-DATE		
	2021	2020	Change	2021	2020	Change
<b>Operating Receipts</b>						
Residential Metered Sales	\$ 537,628	\$ 544,101	\$ (6,473)	\$ 2,994,960	\$ 2,817,167	\$ 177,793
Commercial Metered Sales	204,547	203,061	1,485	1,073,825	1,067,955	5,871
Private Fire Protection	44,982	42,744	2,238	236,814	215,078	21,735
Hydrant Fees	23,283	22,299	983	132,047	117,628	14,419
Penalties	15,442	3,077	12,365	83,840	55,174	28,666
New Meters	5,371	1,068	4,304	22,417	27,466	(5,048)
Miscellaneous	1,845	1,791	54	9,509	9,621	(112)
<b>Total Operating Receipts</b>	<b>\$ 833,097</b>	<b>\$ 818,141</b>	<b>\$ 14,956</b>	<b>\$ 4,553,413</b>	<b>\$ 4,310,088</b>	<b>\$ 243,325</b>
<b>Operating Disbursements</b>						
Salaries and Benefits	\$ 132,033	\$ 124,659	\$ 7,374	\$ 723,565	\$ 717,974	\$ 5,592
Professional and Contractual Services	15,120	14,306	814	96,743	206,033	(109,290)
Materials and Supplies	23,911	15,774	8,137	105,662	76,820	28,843
Transportation Expense	6,814	3,096	3,718	25,967	25,477	489
Insurance Expense	-	-	-	44,504	34,302	10,202
Chemicals	11,019	1,164	9,855	31,498	20,345	11,153
Rental of Equipment	779	-	779	6,850	3,164	3,686
Purchased Power	46,447	22,992	23,455	130,555	123,127	7,428
Miscellaneous Expense	41,531	65,140	(23,609)	435,640	455,213	(19,573)
Contractual Payment to City <sup>3</sup>	-	-	-	-	-	-
<b>Total Operating Disbursements</b>	<b>\$ 277,655</b>	<b>\$ 247,132</b>	<b>\$ 30,523</b>	<b>\$ 1,600,983</b>	<b>\$ 1,662,454</b>	<b>\$ (61,470)</b>
<b>Net Operating Receipts/(Disbursements)</b>	<b>\$ 555,442</b>	<b>\$ 571,010</b>	<b>\$ (15,567)</b>	<b>\$ 2,952,429</b>	<b>\$ 2,647,634</b>	<b>\$ 304,795</b>
<b>Net Operating Margin</b>	<b>66.7%</b>	<b>69.8%</b>	<b>-3.1%</b>	<b>64.8%</b>	<b>61.4%</b>	<b>3.4%</b>
<b>Non-Operating Receipts</b>						
EDU Fees	\$ 10,800	\$ 204,050	\$ (193,250)	\$ 57,100	\$ 285,925	\$ (228,825)
Other Receipts	10,958	11,533	(575)	45,204	68,377	(23,173)
<b>Total Non-Operating Receipts</b>	<b>\$ 21,758</b>	<b>\$ 215,583</b>	<b>\$ (193,825)</b>	<b>\$ 102,304</b>	<b>\$ 354,302</b>	<b>\$ (251,998)</b>
<b>Non-Operating Disbursements</b>						
Transfers to Water Bond and Interest Fund	\$ 158,538	\$ 127,593	\$ 30,944	\$ 792,690	\$ 637,967	\$ 154,722
Transfers to Water Debt Service Reserve Fund	3,751	3,751	-	18,757	18,757	-
Loan Payment to Sewer Utility	-	-	-	-	-	-
Principal Payment	-	-	-	-	-	-
Interest Expense	-	-	-	-	-	-
Capital Leases	-	-	-	-	-	-
Other	7,542	(962)	8,504	19,772	13,578	6,194
Other Transfers-Out	-	-	-	-	-	-
Transfers to Water Capital Improvement Fund	400,000	650,000	(250,000)	2,220,000	2,315,000	(95,000)
<b>Total Non-Operating Disbursements</b>	<b>\$ 569,831</b>	<b>\$ 780,383</b>	<b>\$ (210,552)</b>	<b>\$ 3,051,219</b>	<b>\$ 2,985,302</b>	<b>\$ 65,917</b>
<b>Change in Cash Position - Net Receipts</b>	<b>\$ 7,369</b>	<b>\$ 6,210</b>	<b>\$ 1,159</b>	<b>\$ 3,514</b>	<b>\$ 16,634</b>	<b>\$ (13,119)</b>
<b>Beginning Cash Position</b>	<b>1,000,827</b>	<b>1,016,248</b>	<b>(15,422)</b>	<b>1,004,682</b>	<b>1,005,825</b>	<b>(1,143)</b>
<b>Ending Cash Position</b>	<b>\$ 1,008,196</b>	<b>\$ 1,022,458</b>	<b>\$ (14,262)</b>	<b>\$ 1,008,196</b>	<b>\$ 1,022,458</b>	<b>\$ (14,262)</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: May 31

	<u>MONTH-TO-DATE</u>				
	2021	2020	2019	2018	2017
<b>Operating Receipts</b>					
Residential Metered Sales	\$ 537,628	\$ 544,101	\$ 539,089	\$ 494,424	\$ 333,833
Commercial Metered Sales	204,547	203,061	208,074	206,788	120,689
Private Fire Protection	44,982	42,744	42,779	37,397	24,926
Hydrant Fees	23,283	22,299	22,267	24,347	15,115
Penalties	15,442	3,077	17,461	19,229	14,964
New Meters	5,371	1,068	1,078	6,570	2,965
Miscellaneous	1,845	1,791	1,826	3,008	1,639
<b>Total Operating Receipts</b>	<b>\$ 833,097</b>	<b>\$ 818,141</b>	<b>\$ 832,574</b>	<b>\$ 791,763</b>	<b>\$ 514,132</b>
<b>Operating Disbursements</b>					
Salaries and Benefits	\$ 132,033	\$ 124,659	\$ 119,400	\$ 128,096	\$ 122,149
Professional and Contractual Services	15,120	14,306	32,200	46,163	33,742
Materials and Supplies	23,911	15,774	35,188	66,659	10,626
Transportation Expense	6,814	3,096	5,587	924	6,367
Insurance Expense	-	-	-	-	-
Chemicals	11,019	1,164	13,790	11,204	-
Rental of Equipment	779	-	698	1,356	660
Purchased Power	46,447	22,992	23,785	27,297	23,562
Miscellaneous Expense	41,531	65,140	55,628	48,216	26,082
Contractual Payment to City <sup>3</sup>	-	-	-	-	96,442
<b>Total Operating Disbursements</b>	<b>\$ 277,655</b>	<b>\$ 247,132</b>	<b>\$ 286,276</b>	<b>\$ 329,917</b>	<b>\$ 319,631</b>
<b>Net Operating Receipts/(Disbursements)</b>	<b>\$ 555,442</b>	<b>\$ 571,010</b>	<b>\$ 546,298</b>	<b>\$ 461,846</b>	<b>\$ 194,500</b>
<b>Net Operating Margin</b>	<b>66.7%</b>	<b>69.8%</b>	<b>65.6%</b>	<b>58.3%</b>	<b>37.8%</b>
<b>Non-Operating Receipts</b>					
EDU Fees	\$ 10,800	\$ 204,050	\$ 3,900	\$ 19,500	\$ 9,750
Other Receipts	10,958	11,533	8,354	16,635	11,251
<b>Total Non-Operating Receipts</b>	<b>\$ 21,758</b>	<b>\$ 215,583</b>	<b>\$ 12,254</b>	<b>\$ 36,135</b>	<b>\$ 21,001</b>
<b>Non-Operating Disbursements</b>					
Transfers to Water Bond and Interest Fund	\$ 158,538	\$ 127,593	\$ 127,427	\$ 97,842	\$ 286,702
Transfers to Water Debt Service Reserve Fund	3,751	3,751	3,751	3,751	671
Loan Payment to Sewer Utility	-	-	-	-	-
Principal Payment	-	-	-	-	-
Interest Expense	-	-	-	36,361	39,829
Capital Leases	-	-	-	82,930	78,959
Other	7,542	(962)	8,879	(461)	(13,942)
Other Transfers-Out	-	-	-	-	-
Transfers to Water Capital Improvement Fund	400,000	650,000	450,000	250,000	-
<b>Total Non-Operating Disbursements</b>	<b>\$ 569,831</b>	<b>\$ 780,383</b>	<b>\$ 590,057</b>	<b>\$ 470,423</b>	<b>\$ 392,219</b>
<b>Change in Cash Position - Net Receipts</b>	<b>\$ 7,369</b>	<b>\$ 6,210</b>	<b>\$ (31,505)</b>	<b>\$ 27,559</b>	<b>\$ (176,717)</b>
<b>Beginning Cash Position</b>	<b>1,000,827</b>	<b>1,016,248</b>	<b>1,040,901</b>	<b>990,764</b>	<b>(34,623)</b>
<b>Ending Cash Position</b>	<b>\$ 1,008,196</b>	<b>\$ 1,022,458</b>	<b>\$ 1,009,396</b>	<b>\$ 1,018,322</b>	<b>\$ (211,340)</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 Ended: May 31

	<u>YEAR-TO-DATE</u>				
	2021	2020	2019	2018	2017
<b>Operating Receipts</b>					
Residential Metered Sales	\$ 2,994,960	\$ 2,817,167	\$ 2,671,070	\$ 2,565,997	\$ 1,514,299
Commercial Metered Sales	1,073,825	1,067,955	1,055,293	1,000,925	582,469
Private Fire Protection	236,814	215,078	198,542	184,340	100,483
Hydrant Fees	132,047	117,628	112,301	106,837	53,442
Penalties	83,840	55,174	99,075	110,325	75,995
New Meters	22,417	27,466	11,768	29,689	17,411
Miscellaneous	9,509	9,621	9,684	13,915	11,254
<b>Total Operating Receipts</b>	<b>\$ 4,553,413</b>	<b>\$ 4,310,088</b>	<b>\$ 4,157,732</b>	<b>\$ 4,012,029</b>	<b>\$ 2,355,352</b>
<b>Operating Disbursements</b>					
Salaries and Benefits	\$ 723,565	\$ 717,974	\$ 685,896	\$ 679,900	\$ 663,405
Professional and Contractual Services	96,743	206,033	159,974	145,769	211,450
Materials and Supplies	105,662	76,820	148,707	212,338	141,859
Transportation Expense	25,967	25,477	20,159	21,583	26,594
Insurance Expense	44,504	34,302	34,591	37,456	45,130
Chemicals	31,498	20,345	44,846	37,734	23,974
Rental of Equipment	6,850	3,164	5,245	4,136	2,101
Purchased Power	130,555	123,127	146,442	169,662	125,145
Miscellaneous Expense	435,640	455,213	348,655	421,851	255,470
Contractual Payment to City <sup>3</sup>	-	-	-	-	482,211
<b>Total Operating Disbursements</b>	<b>\$ 1,600,983</b>	<b>\$ 1,662,454</b>	<b>\$ 1,594,515</b>	<b>\$ 1,730,429</b>	<b>\$ 1,977,339</b>
<b>Net Operating Receipts/(Disbursements)</b>	<b>\$ 2,952,429</b>	<b>\$ 2,647,634</b>	<b>\$ 2,563,218</b>	<b>\$ 2,281,600</b>	<b>\$ 378,013</b>
<b>Net Operating Margin</b>	<b>64.8%</b>	<b>61.4%</b>	<b>61.6%</b>	<b>56.9%</b>	<b>16.0%</b>
<b>Non-Operating Receipts</b>					
EDU Fees	\$ 57,100	\$ 285,925	\$ 26,900	\$ 88,640	\$ 65,250
Other Receipts	45,204	68,377	41,902	81,199	48,208
<b>Total Non-Operating Receipts</b>	<b>\$ 102,304</b>	<b>\$ 354,302</b>	<b>\$ 68,802</b>	<b>\$ 169,839</b>	<b>\$ 113,458</b>
<b>Non-Operating Disbursements</b>					
Transfers to Water Bond and Interest Fund	\$ 792,690	\$ 637,967	\$ 637,134	\$ 489,209	\$ 697,224
Transfers to Water Debt Service Reserve Fund	18,757	18,757	18,757	18,757	671
Loan Payment to Sewer Utility	-	-	-	875,259	-
Principal Payment	-	-	-	-	-
Interest Expense	-	-	-	36,469	40,070
Capital Leases	-	-	-	89,366	84,456
Other	19,772	13,578	1,963	4,606	(12,651)
Other Transfers-Out	-	-	-	-	-
Transfers to Water Capital Improvement Fund	2,220,000	2,315,000	2,000,000	1,024,741	-
<b>Total Non-Operating Disbursements</b>	<b>\$ 3,051,219</b>	<b>\$ 2,985,302</b>	<b>\$ 2,657,854</b>	<b>\$ 2,538,407</b>	<b>\$ 809,770</b>
<b>Change in Cash Position - Net Receipts</b>	<b>\$ 3,514</b>	<b>\$ 16,634</b>	<b>\$ (25,834)</b>	<b>\$ (86,968)</b>	<b>\$ (318,299)</b>
<b>Beginning Cash Position</b>	<b>1,004,682</b>	<b>1,005,825</b>	<b>1,035,230</b>	<b>1,105,291</b>	<b>106,959</b>
<b>Ending Cash Position</b>	<b>\$ 1,008,196</b>	<b>\$ 1,022,458</b>	<b>\$ 1,009,396</b>	<b>\$ 1,018,322</b>	<b>\$ (211,340)</b>





**CITY OF LAWRENCE MUNICIPAL WATER WORKS**

# **BOND & CAPITAL IMPROVEMENT FUNDS**

**LAWRENCE  
UTILITIES**

**[CITYOFLAWRENCE.ORG/FINANCIAL](http://CITYOFLAWRENCE.ORG/FINANCIAL)**

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

*Statement of Receipts, Disbursements, and Net Cash Position*  
*As of May 31, 2021*

	MONTH-TO-DATE			YEAR-TO-DATE		
	2021	2020	Change	2021	2020	Change
<b>Receipts</b>						
Transfers In	\$ 115,208	\$ 84,252	\$ 30,956	\$ 576,040	\$ 421,259	\$ 154,781
Miscellaneous	-	-	-	-	-	-
<b>Total Receipts</b>	<b>\$ 115,208</b>	<b>\$ 84,252</b>	<b>\$ 30,956</b>	<b>\$ 576,040</b>	<b>\$ 421,259</b>	<b>\$ 154,781</b>
<b>Disbursements</b>						
Principal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interest	-	-	-	-	-	-
Other	-	-	-	3,700	2,000	1,700
<b>Total Disbursements</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,700</b>	<b>\$ 2,000</b>	<b>\$ 1,700</b>
<b>Change in Cash Position</b>	<b>\$ 115,208</b>	<b>\$ 84,252</b>	<b>\$ 30,956</b>	<b>\$ 572,340</b>	<b>\$ 419,259</b>	<b>\$ 153,081</b>
<b>Beginning Cash Position</b>	<b>457,132</b>	<b>335,007</b>	<b>122,125</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Ending Cash Position</b>	<b>\$ 572,340</b>	<b>\$ 419,259</b>	<b>\$ 153,081</b>	<b>\$ 572,340</b>	<b>\$ 419,259</b>	<b>\$ 153,081</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 May 31, 2021*

	MONTH-TO-DATE			YEAR-TO-DATE		
	2021	2020	Change	2021	2020	Change
<b>Receipts</b>						
Transfers In	\$ 43,330	\$ 43,342	\$ (12)	\$ 216,650	\$ 216,708	\$ (58)
Miscellaneous	3	44	(41)	25	1,320	(1,295)
<b>Total Receipts</b>	<b>\$ 43,333</b>	<b>\$ 43,386</b>	<b>\$ (53)</b>	<b>\$ 216,675</b>	<b>\$ 218,028</b>	<b>\$ (1,353)</b>
<b>Disbursements</b>						
Principal	\$ -	\$ -	\$ -	\$ 357,000	\$ 350,000	\$ 7,000
Interest	-	-	-	81,550	85,050	(3,500)
Other	-	-	-	-	-	-
<b>Total Disbursements</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 438,550</b>	<b>\$ 435,050</b>	<b>\$ 3,500</b>
<b>Change in Cash Position</b>	<b>\$ 43,333</b>	<b>\$ 43,386</b>	<b>\$ (53)</b>	<b>\$ (221,875)</b>	<b>\$ (217,022)</b>	<b>\$ (4,853)</b>
<b>Beginning Cash Position</b>	<b>329,119</b>	<b>328,981</b>	<b>138</b>	<b>594,328</b>	<b>589,389</b>	<b>4,939</b>
<b>Ending Cash Position</b>	<b>\$ 372,453</b>	<b>\$ 372,367</b>	<b>\$ 86</b>	<b>\$ 372,453</b>	<b>\$ 372,367</b>	<b>\$ 86</b>



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

*Statement of Receipts, Disbursements, and Net Cash Position  
As of May 31, 2021*

	MONTH-TO-DATE			YEAR-TO-DATE		
	2021	2020	Change	2021	2020	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	\$ 418,219	\$ -	\$ 418,219	\$ 2,762,145	\$ -	\$ 2,762,145
Other	-	-	-	-	-	-
<b>Total Disbursements</b>	<b>\$ 418,219</b>	<b>\$ -</b>	<b>\$ 418,219</b>	<b>\$ 2,762,145</b>	<b>\$ -</b>	<b>\$ 2,762,145</b>
<b>Change in Cash Position</b>	<b>\$ (418,219)</b>	<b>\$ -</b>	<b>\$ (418,219)</b>	<b>\$ (2,762,145)</b>	<b>\$ -</b>	<b>\$ (2,762,145)</b>
<b>Beginning Cash Position</b>	<b>7,991,012</b>	<b>10,182</b>	<b>7,980,830</b>	<b>10,334,939</b>	<b>10,182</b>	<b>10,324,756</b>
<b>Ending Cash Position</b>	<b>\$ 7,572,793</b>	<b>\$ 10,182</b>	<b>\$ 7,562,611</b>	<b>\$ 7,572,793</b>	<b>\$ 10,182</b>	<b>\$ 7,562,611</b>



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

*Statement of Receipts, Disbursements, and Net Cash Position*  
*As of May 31, 2021*

	MONTH-TO-DATE			YEAR-TO-DATE		
	2021	2020	Change	2021	2020	Change
<b>Receipts</b>						
Transfers In	\$ 400,000	\$ 650,000	\$ (250,000)	\$ 2,220,000	\$ 2,315,000	\$ (95,000)
Miscellaneous	45,581	900	44,682	45,581	8,664	36,917
<b>Total Receipts</b>	<b>\$ 445,581</b>	<b>\$ 650,900</b>	<b>\$ (205,318)</b>	<b>\$ 2,265,581</b>	<b>\$ 2,323,664</b>	<b>\$ (58,083)</b>
<b>Disbursements</b>						
Professional and Contractual Services	\$ 456,339	\$ 317,245	\$ 139,094	\$ 1,743,842	\$ 1,392,012	\$ 351,831
Payment In Lieu of Taxes <sup>3</sup>	-	89,375	(89,375)	357,500	446,875	(89,375)
Other	71,072	35,672	35,400	123,922	317,016	(193,095)
<b>Total Disbursements</b>	<b>\$ 527,412</b>	<b>\$ 442,293</b>	<b>\$ 85,119</b>	<b>\$ 2,225,264</b>	<b>\$ 2,155,903</b>	<b>\$ 69,361</b>
<b>Change in Cash Position</b>	<b>\$ (81,830)</b>	<b>\$ 208,607</b>	<b>\$ (290,437)</b>	<b>\$ 40,317</b>	<b>\$ 167,761</b>	<b>\$ (127,444)</b>
<b>Beginning Cash Position</b>	<b>4,406,674</b>	<b>3,549,174</b>	<b>857,500</b>	<b>4,284,526</b>	<b>3,590,020</b>	<b>694,507</b>
<b>Ending Cash Position</b>	<b>\$ 4,324,844</b>	<b>\$ 3,757,781</b>	<b>\$ 567,063</b>	<b>\$ 4,324,844</b>	<b>\$ 3,757,781</b>	<b>\$ 567,063</b>



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

*Statement of Receipts, Disbursements, and Net Cash Position*  
*As of May 31, 2021*

	MONTH-TO-DATE			YEAR-TO-DATE		
	2021	2020	Change	2021	2020	Change
<b>Receipts</b>						
2017 SRF Bond Proceeds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Miscellaneous	-	107	(107)	-	4,538	(4,538)
<b>Total Receipts</b>	<b>\$ -</b>	<b>\$ 107</b>	<b>\$ (107)</b>	<b>\$ -</b>	<b>\$ 4,538</b>	<b>\$ (4,538)</b>
<b>Disbursements</b>						
Engineering	\$ -	\$ -	\$ -	\$ -	\$ 1,482	\$ (1,482)
Accounting	-	-	-	-	-	-
Legal	-	-	-	-	-	-
Other	-	-	-	-	384,241	(384,241)
<b>Total Disbursements</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 385,723</b>	<b>\$ (385,723)</b>
<b>Change in Cash Position</b>	<b>\$ -</b>	<b>\$ 107</b>	<b>\$ (107)</b>	<b>\$ -</b>	<b>\$ (381,185)</b>	<b>\$ 381,185</b>
<b>Beginning Cash Position</b>	<b>38</b>	<b>690,952</b>	<b>(690,915)</b>	<b>38</b>	<b>1,072,245</b>	<b>(1,072,207)</b>
<b>Ending Cash Position</b>	<b>\$ 38</b>	<b>\$ 691,060</b>	<b>\$ (691,022)</b>	<b>\$ 38</b>	<b>\$ 691,060</b>	<b>\$ (691,022)</b>





**CITY OF LAWRENCE MUNICIPAL WATER WORKS**

# **RESTRICTED DEBT SERVICE FUNDS**

**LAWRENCE  
UTILITIES**

**[CITYOFLAWRENCE.ORG/FINANCIAL](http://CITYOFLAWRENCE.ORG/FINANCIAL)**

**City of Lawrence - Municipal Water Works Utility**  
**604 - Water Bond Debt Service Reserve Fund**

*Statement of Receipts, Disbursements, and Net Cash Position*  
*As of May 31, 2021*

	MONTH-TO-DATE			YEAR-TO-DATE		
	2021	2020	Change	2021	2020	Change
<b>Receipts</b>						
Transfers-In	\$ 3,751	\$ 3,751	\$ -	\$ 18,757	\$ 18,757	\$ -
Miscellaneous	6	67	(62)	43	1,849	(1,806)
<b>Total Receipts</b>	<b>\$ 3,757</b>	<b>\$ 3,819</b>	<b>\$ (62)</b>	<b>\$ 18,801</b>	<b>\$ 20,607</b>	<b>\$ (1,806)</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>\$ 3,757</b>	<b>\$ 3,819</b>	<b>\$ (62)</b>	<b>\$ 18,801</b>	<b>\$ 20,607</b>	<b>\$ (1,806)</b>
<b>Beginning Cash Position</b>	<b>483,532</b>	<b>438,263</b>	<b>45,269</b>	<b>468,488</b>	<b>421,475</b>	<b>47,013</b>
<b>EndinF Cash Position4</b>	<b>\$ 487,289</b>	<b>\$ 442,082</b>	<b>\$ 45,208</b>	<b>\$ 487,289</b>	<b>\$ 442,082</b>	<b>\$ 45,208</b>





# City of Lawrence - Municipal Water Works Utility

## Notes to Financial Statements

*As of May 31, 2021*

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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.

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

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**CITY OF LAWRENCE MUNICIPAL SEWAGE WORKS**

# **SUMMARY**

**LAWRENCE  
UTILITIES**

**[CITYOFLAWRENCE.ORG/FINANCIAL](http://CITYOFLAWRENCE.ORG/FINANCIAL)**

# City of Lawrence - Municipal Sewage Works Utility

## Summary - All Funds

### Net Cash Position Summary As of May 31, 2021

	5/31/2021	5/31/2020	5/31/2019	5/31/2018	5/31/2017
<b>Operating Fund</b>					
606 - Sewer Operating Fund	\$ 1,007,440	\$ 1,022,460	\$ 1,002,269	\$ 1,352,370	\$ 3,391,849
<b>Bond and Capital Improvement Funds</b>					
607 - Sewer Bond and Interest Sinking	\$ 248,075	\$ 143,716	\$ 242,765	\$ 244,235	\$ 241,094
609 - Sewer Bond Proceeds	-	-	-	-	-
611 - Sewer '09 Bond Proceeds	-	-	-	-	-
616 - Sewer SRF Loan Fund	-	-	-	-	-
618 - Sewer Capital Improvement	2,893,592	3,338,635	3,556,202	3,557,304	14,019
<b>Total Restricted Funds</b>	<b>\$ 3,141,668</b>	<b>\$ 3,482,351</b>	<b>\$ 3,798,967</b>	<b>\$ 3,801,539</b>	<b>\$ 255,114</b>
<b>Restricted Debt Service Reserve Funds</b>					
608 - Sewer Debt Service Reserve	\$ 819,146	\$ 818,802	\$ 805,842	\$ 233,251	\$ 233,251
615 - Sewer Debt Service Reserve '09	-	-	-	253,830	253,830
<b>Total Debt Service Reserve Funds</b>	<b>\$ 819,146</b>	<b>\$ 818,802</b>	<b>\$ 805,842</b>	<b>\$ 487,081</b>	<b>\$ 487,081</b>
<b>Total Sewer Utility Net Cash Position</b>	<b>\$ 4,968,254</b>	<b>\$ 5,323,613</b>	<b>\$ 5,607,078</b>	<b>\$ 5,640,989</b>	<b>\$ 4,134,044</b>

See page 30 for Notes to Financial Statements

A photograph of a sewer maintenance site. In the foreground, a worker in a yellow safety vest and white hard hat is operating a large, white, tracked Bobcat machine. To the left, a large white truck with a circular opening is visible. In the background, other workers in safety gear are working near a yellow excavator. The scene is outdoors with bare trees in the background.

**CITY OF LAWRENCE MUNICIPAL SEWAGE WORKS**

# **OPERATING FUND**

**LAWRENCE  
UTILITIES**

**[CITYOFLAWRENCE.ORG/FINANCIAL](http://CITYOFLAWRENCE.ORG/FINANCIAL)**

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

*Statement of Receipts, Disbursements, and Net Cash Position*  
*As of May 31, 2021*

	<u>MONTH-TO-DATE</u>			<u>YEAR-TO-DATE</u>		
	2021	2020	Change	2021	2020	Change
<b>Operating Receipts</b>						
Residential Flat Rate Sales	\$ 343,618	\$ 329,848	\$ 13,770	\$ 1,877,217	\$ 1,802,172	\$ 75,045
Commercial Metered Sales	192,723	194,700	(1,977)	1,017,209	1,048,693	(31,484)
Residential Metered Sales	60,059	64,524	(4,465)	356,454	328,339	28,116
Penalties	12,935	1,680	11,256	77,909	55,319	22,590
Miscellaneous Receipts	2,580	5,170	(2,590)	15,210	25,320	(10,110)
<b>Total Operating Receipts</b>	<b>\$ 611,916</b>	<b>\$ 595,922</b>	<b>\$ 15,994</b>	<b>\$ 3,343,999</b>	<b>\$ 3,259,843</b>	<b>\$ 84,156</b>
<b>Operating Disbursements</b>						
Salaries and Benefits	\$ 113,174	\$ 107,429	\$ 5,745	\$ 621,705	\$ 574,730	\$ 46,975
Treatment Expense	-	258,619	(258,619)	823,930	961,610	(137,680)
Professional and Contractual Services	23,625	19,198	4,427	106,877	149,641	(42,764)
Materials and Supplies	7,442	4,480	2,962	46,966	22,911	24,055
Transportation Expense	4,523	1,228	3,295	23,682	22,598	1,084
Insurance Expense	-	-	-	44,504	34,302	10,203
Rental of Equipment	779	-	779	3,730	3,164	566
Purchased Power	7,483	7,494	(11)	43,714	48,182	(4,468)
Contractual Payment to City <sup>1</sup>	-	-	-	-	-	-
Miscellaneous Expense	31,917	40,515	(8,599)	312,952	292,686	20,266
<b>Total Operating Disbursements</b>	<b>\$ 188,942</b>	<b>\$ 438,962</b>	<b>\$ (250,020)</b>	<b>\$ 2,028,060</b>	<b>\$ 2,109,822</b>	<b>\$ (81,762)</b>
<b>Net Operating Receipts/(Disbursements)</b>	<b>\$ 422,974</b>	<b>\$ 156,960</b>	<b>\$ 266,015</b>	<b>\$ 1,315,939</b>	<b>\$ 1,150,021</b>	<b>\$ 165,918</b>
<b>Non-Operating Receipts</b>						
EDU Fee	\$ 9,000	\$ 199,500	\$ (190,500)	\$ 60,000	\$ 272,250	\$ (212,250)
Loan Payment from Water Utility	-	-	-	-	-	-
Other	-	-	-	-	-	-
<b>Total Non-Operating Receipts</b>	<b>\$ 9,000</b>	<b>\$ 199,500</b>	<b>\$ (190,500)</b>	<b>\$ 60,000</b>	<b>\$ 272,250</b>	<b>\$ (212,250)</b>
<b>Non-Operating Disbursements</b>						
Transfers-Out	\$ 425,106	\$ 344,813	\$ 80,293	\$ 1,367,480	\$ 1,404,066	\$ (36,585)
Loan Payment to Water Utility	-	-	-	-	-	-
Interest Expense	-	-	-	-	-	-
Principal Payment	-	-	-	-	-	-
Capital Leases	-	-	-	-	-	-
Accounts Payable	(441)	286	(727)	2,477	1,618	859
Other	-	-	-	-	-	-
<b>Total Non-Operating Receipts/(Disbursements)</b>	<b>\$ 424,665</b>	<b>\$ 345,099</b>	<b>\$ 79,566</b>	<b>\$ 1,369,957</b>	<b>\$ 1,405,683</b>	<b>\$ (35,726)</b>
<b>Change in Cash Position - Net Receipts</b>	<b>\$ 7,309</b>	<b>\$ 11,361</b>	<b>\$ (4,052)</b>	<b>\$ 5,982</b>	<b>\$ 16,587</b>	<b>\$ (10,605)</b>
<b>Beginning Cash Position</b>	<b>1,000,131</b>	<b>1,011,099</b>	<b>(10,968)</b>	<b>1,001,458</b>	<b>1,005,873</b>	<b>(4,415)</b>
<b>Ending Cash Position</b>	<b>\$ 1,007,440</b>	<b>\$ 1,022,460</b>	<b>\$ (15,020)</b>	<b>\$ 1,007,440</b>	<b>\$ 1,022,460</b>	<b>\$ (15,020)</b>

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

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

	MONTH-TO-DATE				
	2021	2020	2019	2018	2017
<b>Operating Receipts</b>					
Residential Flat Rate Sales	\$ 343,618	\$ 329,848	\$ 370,219	\$ 368,632	\$ 407,373
Commercial Metered Sales	192,723	194,700	222,179	230,051	226,636
Residential Metered Sales	60,059	64,524	63,518	57,145	68,496
Penalties	12,935	1,680	17,613	17,269	21,041
Miscellaneous Receipts	2,580	5,170	1,770	5,580	3,280
<b>Total Operating Receipts</b>	<b>\$ 611,916</b>	<b>\$ 595,922</b>	<b>\$ 675,299</b>	<b>\$ 678,678</b>	<b>\$ 726,826</b>
<b>Operating Disbursements</b>					
Salaries and Benefits	\$ 113,174	\$ 107,429	\$ 97,521	\$ 109,033	\$ 103,509
Treatment Expense	-	258,619	231,896	483,575	97,999
Professional and Contractual Services	23,625	19,198	27,139	17,303	16,940
Materials and Supplies	7,442	4,480	5,741	23,888	1,132
Transportation Expense	4,523	1,228	5,331	1,025	3,069
Insurance Expense	-	-	-	-	-
Rental of Equipment	779	-	698	1,356	660
Purchased Power	7,483	7,494	10,663	8,656	9,520
Contractual Payment to City <sup>1</sup>	-	-	-	-	169,663
Miscellaneous Expense	31,917	40,515	42,816	52,644	29,164
<b>Total Operating Disbursements</b>	<b>\$ 188,942</b>	<b>\$ 438,962</b>	<b>\$ 421,805</b>	<b>\$ 697,480</b>	<b>\$ 431,656</b>
<b>Net Operating Receipts/(Disbursements)</b>	<b>\$ 422,974</b>	<b>\$ 156,960</b>	<b>\$ 253,495</b>	<b>\$ (18,802)</b>	<b>\$ 295,170</b>
<b>Non-Operating Receipts</b>					
EDU Fee	\$ 9,000	\$ 199,500	\$ 3,750	\$ 19,500	\$ 9,750
Loan Payment from Water Utility	-	-	-	-	-
Other	-	-	-	-	-
<b>Total Non-Operating Receipts</b>	<b>\$ 9,000</b>	<b>\$ 199,500</b>	<b>\$ 3,750</b>	<b>\$ 19,500</b>	<b>\$ 9,750</b>
<b>Non-Operating Disbursements</b>					
Transfers-Out	\$ 425,106	\$ 344,813	\$ 259,623	\$ 64,917	\$ 64,470
Loan Payment to Water Utility	-	-	-	-	-
Interest Expense	-	-	-	13	19
Principal Payment	-	-	-	-	-
Capital Leases	-	-	-	1,295	786
Accounts Payable	(441)	286	(1,397)	(2,793)	36
Other	-	-	-	-	-
<b>Total Non-Operating Receipts/(Disbursements)</b>	<b>\$ 424,665</b>	<b>\$ 345,099</b>	<b>\$ 258,226</b>	<b>\$ 63,432</b>	<b>\$ 65,311</b>
<b>Change in Cash Position - Net Receipts</b>	<b>\$ 7,309</b>	<b>\$ 11,361</b>	<b>\$ (982)</b>	<b>\$ (62,735)</b>	<b>\$ 239,609</b>
<b>Beginning Cash Position</b>	<b>1,000,131</b>	<b>1,011,099</b>	<b>1,003,250</b>	<b>1,415,104</b>	<b>3,152,240</b>
<b>Ending Cash Position</b>	<b>\$ 1,007,440</b>	<b>\$ 1,022,460</b>	<b>\$ 1,002,269</b>	<b>\$ 1,352,370</b>	<b>\$ 3,391,849</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: May 31*

	YEAR-TO-DATE				
	2021	2020	2019	2018	2017
<b>Operating Receipts</b>					
Residential Flat Rate Sales	\$ 1,877,217	\$ 1,802,172	\$ 1,870,319	\$ 1,856,749	\$ 1,831,231
Commercial Metered Sales	1,017,209	1,048,693	1,137,618	1,156,871	1,116,167
Residential Metered Sales	356,454	328,339	332,988	333,305	332,128
Penalties	77,909	55,319	96,735	96,395	102,885
Miscellaneous Receipts	15,210	25,320	9,560	23,600	14,140
<b>Total Operating Receipts</b>	<b>\$ 3,343,999</b>	<b>\$ 3,259,843</b>	<b>\$ 3,447,221</b>	<b>\$ 3,466,919</b>	<b>\$ 3,396,552</b>
<b>Operating Disbursements</b>					
Salaries and Benefits	\$ 621,705	\$ 574,730	\$ 540,642	\$ 570,317	\$ 529,983
Treatment Expense	823,930	961,610	940,948	1,079,004	842,235
Professional and Contractual Services	106,877	149,641	119,959	90,340	185,537
Materials and Supplies	46,966	22,911	21,219	71,436	47,851
Transportation Expense	23,682	22,598	23,753	17,791	16,521
Insurance Expense	44,504	34,302	34,591	37,456	45,130
Rental of Equipment	3,730	3,164	5,245	3,336	2,101
Purchased Power	43,714	48,182	55,572	53,642	45,976
Contractual Payment to City <sup>1</sup>	-	-	-	-	848,316
Miscellaneous Expense	312,952	292,686	246,143	287,165	219,243
<b>Total Operating Disbursements</b>	<b>\$ 2,028,060</b>	<b>\$ 2,109,822</b>	<b>\$ 1,988,071</b>	<b>\$ 2,210,487</b>	<b>\$ 2,782,893</b>
<b>Net Operating Receipts/(Disbursements)</b>	<b>\$ 1,315,939</b>	<b>\$ 1,150,021</b>	<b>\$ 1,459,149</b>	<b>\$ 1,256,433</b>	<b>\$ 613,659</b>
<b>Non-Operating Receipts</b>					
EDU Fee	\$ 60,000	\$ 272,250	\$ 26,250	\$ 86,250	\$ 60,750
Loan Payment from Water Utility	-	-	-	875,259	-
Other	-	-	198	2,375	-
<b>Total Non-Operating Receipts</b>	<b>\$ 60,000</b>	<b>\$ 272,250</b>	<b>\$ 26,448</b>	<b>\$ 963,884</b>	<b>\$ 60,750</b>
<b>Non-Operating Disbursements</b>					
Transfers-Out	\$ 1,367,480	\$ 1,404,066	\$ 1,508,115	\$ 3,324,585	\$ 322,349
Loan Payment to Water Utility	-	-	-	-	-
Interest Expense	-	-	-	121	(62,299)
Principal Payment	-	-	-	-	(105,000)
Capital Leases	-	-	-	7,732	6,284
Accounts Payable	2,477	1,618	32	(3,302)	638
Other	-	-	-	-	-
<b>Total Non-Operating Receipts/(Disbursements)</b>	<b>\$ 1,369,957</b>	<b>\$ 1,405,683</b>	<b>\$ 1,508,147</b>	<b>\$ 3,329,135</b>	<b>\$ 161,972</b>
<b>Change in Cash Position - Net Receipts</b>	<b>\$ 5,982</b>	<b>\$ 16,587</b>	<b>\$ (22,550)</b>	<b>\$ (1,108,818)</b>	<b>\$ 512,437</b>
<b>Beginning Cash Position</b>	<b>1,001,458</b>	<b>1,005,873</b>	<b>1,024,818</b>	<b>2,461,188</b>	<b>2,879,412</b>
<b>Ending Cash Position</b>	<b>\$ 1,007,440</b>	<b>\$ 1,022,460</b>	<b>\$ 1,002,269</b>	<b>\$ 1,352,370</b>	<b>\$ 3,391,849</b>





**CITY OF LAWRENCE MUNICIPAL SEWAGE WORKS**

# **BOND & CAPITAL IMPROVEMENT FUNDS**

**LAWRENCE  
UTILITIES**

**[CITYOFLAWRENCE.ORG/FINANCIAL](http://CITYOFLAWRENCE.ORG/FINANCIAL)**

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

*Statement of Receipts, Disbursements, and Net Cash Position*  
*As of May 31, 2021*

	MONTH-TO-DATE			YEAR-TO-DATE		
	2021	2020	Change	2021	2020	Change
<b>Receipts</b>						
Transfers In	\$ 45,106	\$ 44,813	\$ 293	\$ 227,480	\$ 224,066	\$ 3,415
Miscellaneous	1	-	1	21,445	-	21,445
<b>Total Receipts</b>	<b>\$ 45,107</b>	<b>\$ 44,813</b>	<b>\$ 294</b>	<b>\$ 248,925</b>	<b>\$ 224,066</b>	<b>\$ 24,860</b>
<b>Disbursements</b>						
Principal	\$ -	\$ 14,500	\$ (14,500)	\$ -	\$ 72,500	\$ (72,500)
Interest	-	1,400	(1,400)	-	7,000	(7,000)
Other	-	-	-	850	850	-
<b>Total Disbursements</b>	<b>\$ -</b>	<b>\$ 15,900</b>	<b>\$ (15,900)</b>	<b>\$ 850</b>	<b>\$ 80,350</b>	<b>\$ (79,500)</b>
<b>Change in Cash Position</b>	<b>\$ 45,107</b>	<b>\$ 28,913</b>	<b>\$ 16,194</b>	<b>\$ 248,075</b>	<b>\$ 143,716</b>	<b>\$ 104,360</b>
<b>Beginning Cash Position</b>	<b>202,968</b>	<b>114,802</b>	<b>88,166</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Ending Cash Position</b>	<b>\$ 248,075</b>	<b>\$ 143,716</b>	<b>\$ 104,360</b>	<b>\$ 248,075</b>	<b>\$ 143,716</b>	<b>\$ 104,360</b>

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

*Statement of Receipts, Disbursements, and Net Cash Position*  
*As of May 31, 2021*

	MONTH-TO-DATE			YEAR-TO-DATE		
	2021	2020	Change	2021	2020	Change
<b>Receipts</b>						
Transfers In	\$ 380,000	\$ 300,000	\$ 80,000	\$ 1,140,000	\$ 1,180,000	\$ (40,000)
Miscellaneous	36,513	900	35,614	36,513	18,464	18,049
<b>Total Receipts</b>	<b>\$ 416,513</b>	<b>\$ 300,900</b>	<b>\$ 115,614</b>	<b>\$ 1,176,513</b>	<b>\$ 1,198,464</b>	<b>\$ (21,951)</b>
<b>Disbursements</b>						
Professional and Contractual Services	\$ 9,840	\$ 34,018	\$ (24,178)	\$ 467,783	\$ 515,290	\$ (47,507)
Materials and Supplies	-	6,686	(6,686)	27,279	16,920	10,359
Payment to City	-	169,663	-	678,653	848,316	-
Other	13,969	13,969	-	13,969	100,237	(86,268)
<b>Total Disbursements</b>	<b>\$ 23,809</b>	<b>\$ 224,336</b>	<b>\$ (30,864)</b>	<b>\$ 1,187,684</b>	<b>\$ 1,480,764</b>	<b>\$ (123,417)</b>
<b>Change in Cash Position</b>	<b>\$ 392,704</b>	<b>\$ 76,564</b>	<b>\$ 316,140</b>	<b>\$ (11,171)</b>	<b>\$ (282,300)</b>	<b>\$ 271,129</b>
<b>Beginning Cash Position</b>	<b>2,500,888</b>	<b>3,262,072</b>	<b>(761,184)</b>	<b>2,904,763</b>	<b>3,620,935</b>	<b>(716,172)</b>
<b>Ending Cash Position</b>	<b>\$ 2,893,592</b>	<b>\$ 3,338,635</b>	<b>\$ (445,043)</b>	<b>\$ 2,893,592</b>	<b>\$ 3,338,635</b>	<b>\$ (445,043)</b>



**CITY OF LAWRENCE MUNICIPAL SEWAGE WORKS**

# **RESTRICTED DEBT SERVICE FUNDS**

**LAWRENCE  
UTILITIES**

**[CITYOFLAWRENCE.ORG/FINANCIAL](http://CITYOFLAWRENCE.ORG/FINANCIAL)**

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

*Statement of Receipts, Disbursements, and Net Cash Position*  
*As of May 31, 2021*

	MONTH-TO-DATE			YEAR-TO-DATE		
	2021	2020	Change	2021	2020	Change
<b>Receipts</b>						
Transfers In	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Miscellaneous	10	127	(117)	75	3,566	(3,491)
<b>Total Receipts</b>	<b>\$ 10</b>	<b>\$ 127</b>	<b>\$ (117)</b>	<b>\$ 75</b>	<b>\$ 3,566</b>	<b>\$ (3,491)</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>\$ 10</b>	<b>\$ 127</b>	<b>\$ (117)</b>	<b>\$ 75</b>	<b>\$ 3,566</b>	<b>\$ (3,491)</b>
<b>Beginning Cash Position</b>	<b>819,136</b>	<b>818,675</b>	<b>462</b>	<b>819,071</b>	<b>815,235</b>	<b>3,836</b>
<b>Ending Cash Position<sup>2</sup></b>	<b>\$ 819,146</b>	<b>\$ 818,802</b>	<b>\$ 344</b>	<b>\$ 819,146</b>	<b>\$ 818,802</b>	<b>\$ 344</b>

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

*As of May 31, 2021*

**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.