

# 2022 LAWRENCE UTILITIES

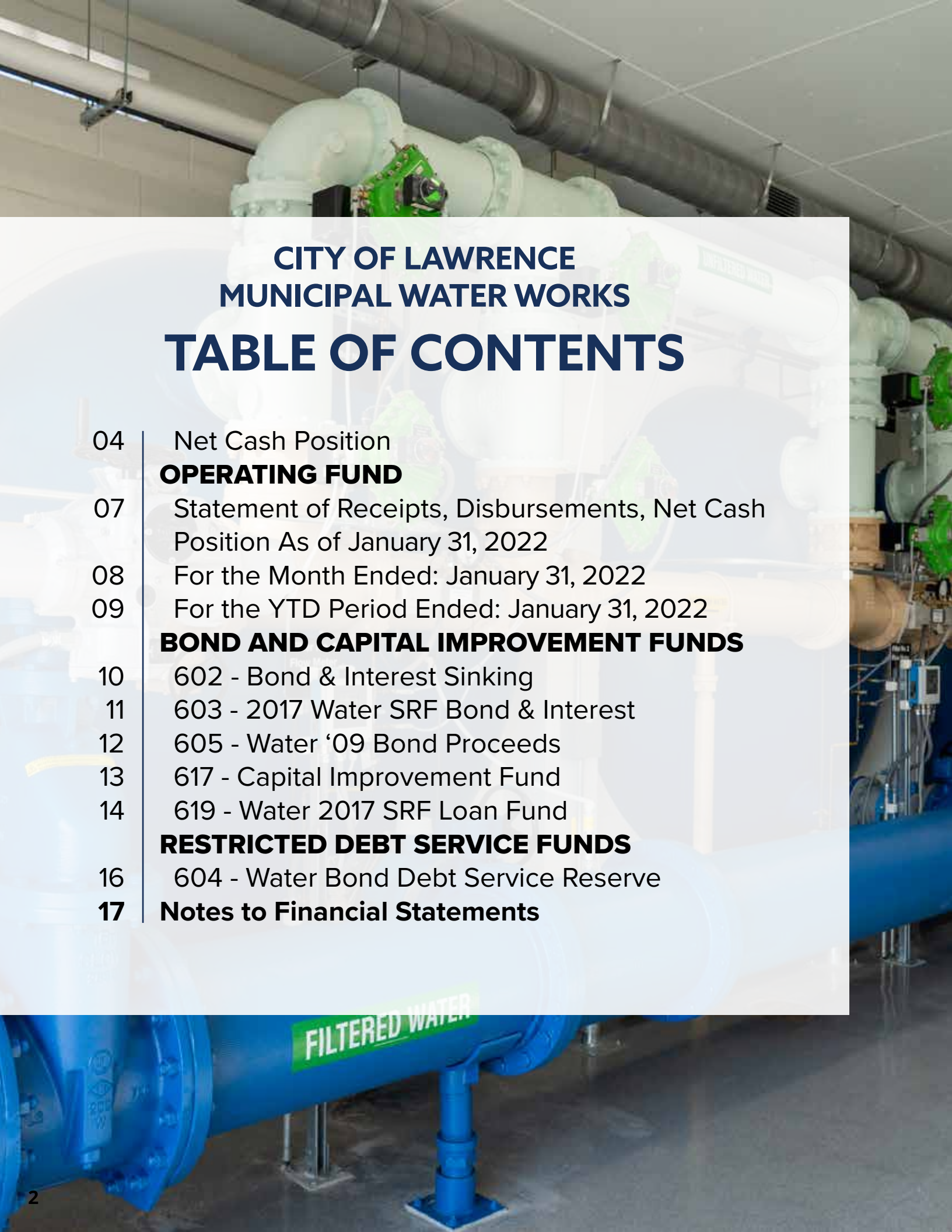
MONTHLY FINANCIAL REPORT

## JANUARY

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







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# **SUMMARY**





# City of Lawrence - Municipal Water Works Utility

## Summary - All Funds

### *Net Cash Position Summary*

*As of January 31, 2022*

	1/31/2022	1/31/2021	1/31/2020	1/31/2019	1/31/2018
<b>Operating Fund</b>					
601 - Water Operating Fund	\$ 1,000,032	\$ 1,034,863	\$ 1,083,329	\$ 1,004,765	\$ 959,730
<b>Bond and Capital Improvement Funds</b>					
602 - Bond and Interest Sinking	\$ 115,125	\$ 113,008	\$ 82,252	\$ 81,385	\$ 83,667
603 - 2017 Water SRF Bond and Interest	199,138	199,116	198,367	191,546	104,911
605 - Water Utility Bond Proceeds <sup>1</sup>	4,032,298	10,117,683	10,182	10,182	14,649
610 - Water '09 Bond Proceeds	-	-	-	-	-
617 - Capital Improvement Fund	6,258,279	4,146,069	3,468,372	3,889,001	863,183
619 - Water 2017 SRF Loan Fund	38	38	1,072,293	3,119,747	-
<b>Total Restricted Funds</b>	<b>\$ 10,604,878</b>	<b>\$ 14,575,914</b>	<b>\$ 4,831,467</b>	<b>\$ 7,291,862</b>	<b>\$ 1,066,409</b>
<b>Restricted Debt Service Reserve Funds</b>					
604 - Water Bond Debt Service Reserve	\$ 517,335	\$ 472,247	\$ 425,752	\$ 373,068	\$ 321,272
614 - Water Debt Service Reserve '09 <sup>2</sup>	-	-	-	-	-
<b>Total Debt Service Reserve Funds</b>	<b>\$ 517,335</b>	<b>\$ 472,247</b>	<b>\$ 425,752</b>	<b>\$ 373,068</b>	<b>\$ 321,272</b>
<b>Total Water Utility Cash Position</b>	<b>\$ 12,122,245</b>	<b>\$ 16,083,024</b>	<b>\$ 6,340,548</b>	<b>\$ 8,669,695</b>	<b>\$ 2,347,411</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 January 31, 2022*

	MONTH-TO-DATE			YEAR-TO-DATE		
	2022	2021	Change	2022	2021	Change
<b>Operating Receipts</b>						
Residential Metered Sales	\$ 530,826	\$ 572,539	\$ (41,713)	\$ 530,826	\$ 572,539	\$ (41,713)
Commercial Metered Sales	205,211	228,465	(23,255)	205,211	228,465	(23,255)
Private Fire Protection	44,297	46,954	(2,656)	44,297	46,954	(2,656)
Hydrant Fees	22,541	28,439	(5,898)	22,541	28,439	(5,898)
Penalties	15,393	14,546	847	15,393	14,546	847
New Meters	1,505	1,596	(91)	1,505	1,596	(91)
Miscellaneous	1,845	1,791	54	1,845	1,791	54
<b>Total Operating Receipts</b>	<b>\$ 821,617</b>	<b>\$ 894,329</b>	<b>\$ (72,712)</b>	<b>\$ 821,617</b>	<b>\$ 894,329</b>	<b>\$ (72,712)</b>
<b>Operating Disbursements</b>						
Salaries and Benefits	\$ 164,459	\$ 161,929	\$ 2,531	\$ 164,459	\$ 161,929	\$ 2,531
Professional and Contractual Services	24,450	10,189	14,261	24,450	10,189	14,261
Materials and Supplies	9,122	21,224	(12,102)	9,122	21,224	(12,102)
Transportation Expense	823	3,163	(2,341)	823	3,163	(2,341)
Insurance Expense	22,047	22,252	(205)	22,047	22,252	(205)
Chemicals	4,191	8,734	(4,543)	4,191	8,734	(4,543)
Rental of Equipment	751	722	29	751	722	29
Purchased Power	713	24,040	(23,327)	713	24,040	(23,327)
Miscellaneous Expense	65,594	77,061	(11,467)	65,594	77,061	(11,467)
Contractual Payment to City <sup>3</sup>	-	-	-	-	-	-
<b>Total Operating Disbursements</b>	<b>\$ 292,150</b>	<b>\$ 329,315</b>	<b>\$ (37,165)</b>	<b>\$ 292,150</b>	<b>\$ 329,315</b>	<b>\$ (37,165)</b>
<b>Net Operating Receipts/(Disbursements)</b>	<b>\$ 529,466</b>	<b>\$ 565,014</b>	<b>\$ (35,547)</b>	<b>\$ 529,466</b>	<b>\$ 565,014</b>	<b>\$ (35,547)</b>
<b>Net Operating Margin</b>	<b>64.4%</b>	<b>63.2%</b>	<b>1.3%</b>	<b>64.4%</b>	<b>63.2%</b>	<b>1.3%</b>
<b>Non-Operating Receipts</b>						
EDU Fees	\$ 9,000	\$ 15,000	\$ (6,000)	\$ 9,000	\$ 15,000	\$ (6,000)
Other Receipts	9,087	6,550	2,538	9,087	6,550	2,538
<b>Total Non-Operating Receipts</b>	<b>\$ 18,087</b>	<b>\$ 21,550</b>	<b>\$ (3,462)</b>	<b>\$ 18,087</b>	<b>\$ 21,550</b>	<b>\$ (3,462)</b>
<b>Non-Operating Disbursements</b>						
Transfers to Water Bond and Interest Fund	\$ 158,432	\$ 158,538	\$ (106)	\$ 158,432	\$ 158,538	\$ (106)
Transfers to Water Debt Service Reserve Fund	3,751	3,751	-	3,751	3,751	-
Loan Payment to Sewer Utility	-	-	-	-	-	-
Principal Payment	-	-	-	-	-	-
Interest Expense	-	-	-	-	-	-
Capital Leases	-	-	-	-	-	-
Other	21,983	(5,907)	27,890	21,983	(5,907)	27,890
Other Transfers-Out	-	-	-	-	-	-
Transfers to Water Capital Improvement Fund	365,000	400,000	(35,000)	365,000	400,000	(35,000)
<b>Total Non-Operating Disbursements</b>	<b>\$ 549,167</b>	<b>\$ 556,382</b>	<b>\$ (7,216)</b>	<b>\$ 549,167</b>	<b>\$ 556,382</b>	<b>\$ (7,216)</b>
<b>Change in Cash Position - Net Receipts</b>	<b>\$ (1,613)</b>	<b>\$ 30,181</b>	<b>\$ (31,794)</b>	<b>\$ (1,613)</b>	<b>\$ 30,181</b>	<b>\$ (31,794)</b>
<b>Beginning Cash Position</b>	<b>1,001,644</b>	<b>1,004,682</b>	<b>(3,037)</b>	<b>1,001,644</b>	<b>1,004,682</b>	<b>(3,037)</b>
<b>Ending Cash Position</b>	<b>\$ 1,000,032</b>	<b>\$ 1,034,863</b>	<b>\$ (34,832)</b>	<b>\$ 1,000,032</b>	<b>\$ 1,034,863</b>	<b>\$ (34,832)</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: January 31

	MONTH-TO-DATE				
	2022	2021	2020	2019	2018
<b>Operating Receipts</b>					
Residential Metered Sales	\$ 530,826	\$ 572,539	\$ 553,564	\$ 528,234	\$ 564,804
Commercial Metered Sales	205,211	228,465	194,406	198,443	201,982
Private Fire Protection	44,297	46,954	44,454	31,176	41,410
Hydrant Fees	22,541	28,439	24,815	18,648	23,418
Penalties	15,393	14,546	18,445	20,665	20,519
New Meters	1,505	1,596	6,173	4,043	4,636
Miscellaneous	1,845	1,791	1,739	1,688	3,619
<b>Total Operating Receipts</b>	<b>\$ 821,617</b>	<b>\$ 894,329</b>	<b>\$ 843,595</b>	<b>\$ 802,897</b>	<b>\$ 860,387</b>
<b>Operating Disbursements</b>					
Salaries and Benefits	\$ 164,459	\$ 161,929	\$ 169,944	\$ 167,939	\$ 164,434
Professional and Contractual Services	24,450	10,189	38,252	59,237	5,877
Materials and Supplies	9,122	21,224	14,733	21,080	25,123
Transportation Expense	823	3,163	9,084	3,091	4,214
Insurance Expense	22,047	22,252	17,151	18,698	23,636
Chemicals	4,191	8,734	308	10,404	12,488
Rental of Equipment	751	722	-	1,590	660
Purchased Power	713	24,040	25,883	30,351	55,388
Miscellaneous Expense	65,594	77,061	61,455	68,059	106,592
Contractual Payment to City <sup>3</sup>	-	-	-	-	-
<b>Total Operating Disbursements</b>	<b>\$ 292,150</b>	<b>\$ 329,315</b>	<b>\$ 336,810</b>	<b>\$ 380,450</b>	<b>\$ 398,411</b>
<b>Net Operating Receipts/(Disbursements)</b>	<b>\$ 529,466</b>	<b>\$ 565,014</b>	<b>\$ 506,785</b>	<b>\$ 422,447</b>	<b>\$ 461,976</b>
<b>Net Operating Margin</b>	<b>64.4%</b>	<b>63.2%</b>	<b>60.1%</b>	<b>52.6%</b>	<b>53.7%</b>
<b>Non-Operating Receipts</b>					
EDU Fees	\$ 9,000	\$ 15,000	\$ 18,000	\$ 12,000	\$ 12,500
Other Receipts	9,087	6,550	15,025	12,119	16,251
<b>Total Non-Operating Receipts</b>	<b>\$ 18,087</b>	<b>\$ 21,550</b>	<b>\$ 33,025</b>	<b>\$ 24,119</b>	<b>\$ 28,751</b>
<b>Non-Operating Disbursements</b>					
Transfers to Water Bond and Interest Fund	\$ 158,432	\$ 158,538	\$ 127,593	\$ 127,427	\$ 97,842
Transfers to Water Debt Service Reserve Fund	3,751	3,751	3,751	3,751	3,751
Loan Payment to Sewer Utility	-	-	-	-	375,259
Principal Payment	-	-	-	-	-
Interest Expense	-	-	-	-	43
Capital Leases	-	-	-	-	1,769
Other	21,983	(5,907)	10,961	(4,147)	32,883
Other Transfers-Out	-	-	-	-	-
Transfers to Water Capital Improvement Fund	365,000	400,000	320,000	350,000	124,741
<b>Total Non-Operating Disbursements</b>	<b>\$ 549,167</b>	<b>\$ 556,382</b>	<b>\$ 462,306</b>	<b>\$ 477,032</b>	<b>\$ 636,288</b>
<b>Change in Cash Position - Net Receipts</b>	<b>\$ (1,613)</b>	<b>\$ 30,181</b>	<b>\$ 77,505</b>	<b>\$ (30,465)</b>	<b>\$ (145,560)</b>
<b>Beginning Cash Position</b>	<b>1,001,644</b>	<b>1,004,682</b>	<b>1,005,825</b>	<b>1,035,230</b>	<b>1,105,291</b>
<b>Ending Cash Position</b>	<b>\$ 1,000,032</b>	<b>\$ 1,034,863</b>	<b>\$ 1,083,329</b>	<b>\$ 1,004,765</b>	<b>\$ 959,730</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: January 31

	YEAR-TO-DATE				
	2022	2021	2020	2019	2018
<b>Operating Receipts</b>					
Residential Metered Sales	\$ 530,826	\$ 572,539	\$ 553,564	\$ 528,234	\$ 564,804
Commercial Metered Sales	205,211	228,465	194,406	198,443	201,982
Private Fire Protection	44,297	46,954	44,454	31,176	41,410
Hydrant Fees	22,541	28,439	24,815	18,648	23,418
Penalties	15,393	14,546	18,445	20,665	20,519
New Meters	1,505	1,596	6,173	4,043	4,636
Miscellaneous	1,845	1,791	1,739	1,688	3,619
<b>Total Operating Receipts</b>	<b>\$ 821,617</b>	<b>\$ 894,329</b>	<b>\$ 843,595</b>	<b>\$ 802,897</b>	<b>\$ 860,387</b>
<b>Operating Disbursements</b>					
Salaries and Benefits	\$ 164,459	\$ 161,929	\$ 169,944	\$ 167,939	\$ 164,434
Professional and Contractual Services	24,450	10,189	38,252	59,237	5,877
Materials and Supplies	9,122	21,224	14,733	21,080	25,123
Transportation Expense	823	3,163	9,084	3,091	4,214
Insurance Expense	22,047	22,252	17,151	18,698	23,636
Chemicals	4,191	8,734	308	10,404	12,488
Rental of Equipment	751	722	-	1,590	660
Purchased Power	713	24,040	25,883	30,351	55,388
Miscellaneous Expense	65,594	77,061	61,455	68,059	106,592
Contractual Payment to City <sup>3</sup>	-	-	-	-	-
<b>Total Operating Disbursements</b>	<b>\$ 292,150</b>	<b>\$ 329,315</b>	<b>\$ 336,810</b>	<b>\$ 380,450</b>	<b>\$ 398,411</b>
<b>Net Operating Receipts/(Disbursements)</b>	<b>\$ 529,466</b>	<b>\$ 565,014</b>	<b>\$ 506,785</b>	<b>\$ 422,447</b>	<b>\$ 461,976</b>
<b>Net Operating Margin</b>	<b>64.4%</b>	<b>63.2%</b>	<b>60.1%</b>	<b>52.6%</b>	<b>53.7%</b>
<b>Non-Operating Receipts</b>					
EDU Fees	\$ 9,000	\$ 15,000	\$ 18,000	\$ 12,000	\$ 12,500
Other Receipts	9,087	6,550	15,025	12,119	16,251
<b>Total Non-Operating Receipts</b>	<b>\$ 18,087</b>	<b>\$ 21,550</b>	<b>\$ 33,025</b>	<b>\$ 24,119</b>	<b>\$ 28,751</b>
<b>Non-Operating Disbursements</b>					
Transfers to Water Bond and Interest Fund	\$ 158,432	\$ 158,538	\$ 127,593	\$ 127,427	\$ 97,842
Transfers to Water Debt Service Reserve Fund	3,751	3,751	3,751	3,751	3,751
Loan Payment to Sewer Utility	-	-	-	-	375,259
Principal Payment	-	-	-	-	-
Interest Expense	-	-	-	-	43
Capital Leases	-	-	-	-	1,769
Other	21,983	(5,907)	10,961	(4,147)	32,883
Other Transfers-Out	-	-	-	-	-
Transfers to Water Capital Improvement Fund	365,000	400,000	320,000	350,000	124,741
<b>Total Non-Operating Disbursements</b>	<b>\$ 549,167</b>	<b>\$ 556,382</b>	<b>\$ 462,306</b>	<b>\$ 477,032</b>	<b>\$ 636,288</b>
<b>Change in Cash Position - Net Receipts</b>	<b>\$ (1,613)</b>	<b>\$ 30,181</b>	<b>\$ 77,505</b>	<b>\$ (30,465)</b>	<b>\$ (145,560)</b>
<b>Beginning Cash Position</b>	<b>1,001,644</b>	<b>1,004,682</b>	<b>1,005,825</b>	<b>1,035,230</b>	<b>1,105,291</b>
<b>Ending Cash Position</b>	<b>\$ 1,000,032</b>	<b>\$ 1,034,863</b>	<b>\$ 1,083,329</b>	<b>\$ 1,004,765</b>	<b>\$ 959,730</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 January 31, 2022*

	<u>MONTH-TO-DATE</u>			<u>YEAR-TO-DATE</u>		
	2022	2021	Change	2022	2021	Change
<b>Receipts</b>						
Transfers In	\$ 115,125	\$ 115,208	\$ (83)	\$ 115,125	\$ 115,208	\$ (83)
Miscellaneous	-	-	-	-	-	-
<b>Total Receipts</b>	<b>\$ 115,125</b>	<b>\$ 115,208</b>	<b>\$ (83)</b>	<b>\$ 115,125</b>	<b>\$ 115,208</b>	<b>\$ (83)</b>
<b>Disbursements</b>						
Principal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interest	-	-	-	-	-	-
Other	-	2,200	(2,200)	-	2,200	(2,200)
<b>Total Disbursements</b>	<b>\$ -</b>	<b>\$ 2,200</b>	<b>\$ (2,200)</b>	<b>\$ -</b>	<b>\$ 2,200</b>	<b>\$ (2,200)</b>
<b>Change in Cash Position</b>	<b>\$ 115,125</b>	<b>\$ 113,008</b>	<b>\$ 2,118</b>	<b>\$ 115,125</b>	<b>\$ 113,008</b>	<b>\$ 2,118</b>
<u>Beginning Cash Position</u>	-	-	-	-	-	-
<b>Ending Cash Position</b>	<b>\$ 115,125</b>	<b>\$ 113,008</b>	<b>\$ 2,118</b>	<b>\$ 115,125</b>	<b>\$ 113,008</b>	<b>\$ 2,118</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 January 31, 2022*

	<u>MONTH-TO-DATE</u>			<u>YEAR-TO-DATE</u>		
	2022	2021	Change	2022	2021	Change
<b>Receipts</b>						
Transfers In	\$ 43,307	\$ 43,330	\$ (23)	\$ 43,307	\$ 43,330	\$ (23)
Miscellaneous	5	8	(3)	5	8	(3)
<b>Total Receipts</b>	<b>\$ 43,311</b>	<b>\$ 43,338</b>	<b>\$ (27)</b>	<b>\$ 43,311</b>	<b>\$ 43,338</b>	<b>\$ (27)</b>
<b>Disbursements</b>						
Principal	\$ 364,000	\$ 357,000	\$ 7,000	\$ 364,000	\$ 357,000	\$ 7,000
Interest	77,980	81,550	(3,570)	77,980	81,550	(3,570)
Other	-	-	-	-	-	-
<b>Total Disbursements</b>	<b>\$ 441,980</b>	<b>\$ 438,550</b>	<b>\$ 3,430</b>	<b>\$ 441,980</b>	<b>\$ 438,550</b>	<b>\$ 3,430</b>
<b>Change in Cash Position</b>	<b>\$ (398,669)</b>	<b>\$ (395,212)</b>	<b>\$ (3,457)</b>	<b>\$ (398,669)</b>	<b>\$ (395,212)</b>	<b>\$ (3,457)</b>
<b>Beginning Cash Position</b>	<b>597,806</b>	<b>594,328</b>	<b>3,479</b>	<b>597,806</b>	<b>594,328</b>	<b>3,479</b>
<b>Ending Cash Position</b>	<b>\$ 199,138</b>	<b>\$ 199,116</b>	<b>\$ 22</b>	<b>\$ 199,138</b>	<b>\$ 199,116</b>	<b>\$ 22</b>



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

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

	<u>MONTH-TO-DATE</u>			<u>YEAR-TO-DATE</u>		
	2022	2021	Change	2022	2021	Change
<b>Receipts</b>						
Interest on Investment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Bond Proceeds	-	-	-	-	-	-
<b>Total Receipts</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Disbursements</b>						
Professional and Contractual Services	\$ 253,715	\$ 217,255	\$ 36,459	\$ 253,715	\$ 217,255	\$ 36,459
Other	-	-	-	-	-	-
<b>Total Disbursements</b>	<b>\$ 253,715</b>	<b>\$ 217,255</b>	<b>\$ 36,459</b>	<b>\$ 253,715</b>	<b>\$ 217,255</b>	<b>\$ 36,459</b>
<b>Change in Cash Position</b>	<b>\$ (253,715)</b>	<b>\$ (217,255)</b>	<b>\$ (36,459)</b>	<b>\$ (253,715)</b>	<b>\$ (217,255)</b>	<b>\$ (36,459)</b>
<b>Beginning Cash Position</b>	<b>4,286,013</b>	<b>10,334,939</b>	<b>(6,048,926)</b>	<b>4,286,013</b>	<b>10,334,939</b>	<b>(6,048,926)</b>
<b>Ending Cash Position</b>	<b>\$ 4,032,298</b>	<b>\$ 10,117,683</b>	<b>\$ (6,085,385)</b>	<b>\$ 4,032,298</b>	<b>\$ 10,117,683</b>	<b>\$ (6,085,385)</b>



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

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

	MONTH-TO-DATE			YEAR-TO-DATE		
	2022	2021	Change	2022	2021	Change
<b>Receipts</b>						
Transfers In	\$ 365,000	\$ 400,000	\$ (35,000)	\$ 365,000	\$ 400,000	\$ (35,000)
Miscellaneous	-	-	-	-	-	-
<b>Total Receipts</b>	<b>\$ 365,000</b>	<b>\$ 400,000</b>	<b>\$ (35,000)</b>	<b>\$ 365,000</b>	<b>\$ 400,000</b>	<b>\$ (35,000)</b>
<b>Disbursements</b>						
Professional and Contractual Services	\$ 28,403	\$ 424,551	\$ (396,149)	\$ 28,403	\$ 424,551	\$ (396,149)
Payment In Lieu of Taxes <sup>3</sup>	89,375	89,375	-	89,375	89,375	-
Other	3,704	24,531	(20,827)	3,704	24,531	(20,827)
<b>Total Disbursements</b>	<b>\$ 121,482</b>	<b>\$ 538,457</b>	<b>\$ (416,975)</b>	<b>\$ 121,482</b>	<b>\$ 538,457</b>	<b>\$ (416,975)</b>
<b>Change in Cash Position</b>	<b>\$ 243,518</b>	<b>\$ (138,457)</b>	<b>\$ 381,975</b>	<b>\$ 243,518</b>	<b>\$ (138,457)</b>	<b>\$ 381,975</b>
<b>Beginning Cash Position</b>	<b>6,014,761</b>	<b>4,284,526</b>	<b>1,730,235</b>	<b>6,014,761</b>	<b>4,284,526</b>	<b>1,730,235</b>
<b>Ending Cash Position</b>	<b>\$ 6,258,279</b>	<b>\$ 4,146,069</b>	<b>\$ 2,112,210</b>	<b>\$ 6,258,279</b>	<b>\$ 4,146,069</b>	<b>\$ 2,112,210</b>



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

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

	MONTH-TO-DATE			YEAR-TO-DATE		
	2022	2021	Change	2022	2021	Change
<b>Receipts</b>						
2017 SRF Bond Proceeds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Miscellaneous	-	-	-	-	-	-
<b>Total Receipts</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Disbursements</b>						
Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Accounting	-	-	-	-	-	-
Legal	-	-	-	-	-	-
Other	-	-	-	-	-	-
<b>Total Disbursements</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Change in Cash Position</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Beginning Cash Position</b>	<b>38</b>	<b>38</b>	<b>-</b>	<b>38</b>	<b>38</b>	<b>-</b>
<b>Ending Cash Position</b>	<b>\$ 38</b>	<b>\$ 38</b>	<b>\$ -</b>	<b>\$ 38</b>	<b>\$ 38</b>	<b>\$ -</b>



**CITY OF LAWRENCE  
MUNICIPAL WATER WORKS**

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# **RESTRICTED DEBT SERVICE FUNDS**



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

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

	<u>MONTH-TO-DATE</u>			<u>YEAR-TO-DATE</u>		
	2022	2021	Change	2022	2021	Change
<b>Receipts</b>						
Transfers-In	\$ 3,751	\$ 3,751	\$ -	\$ 3,751	\$ 3,751	\$ -
Miscellaneous	4	7	(2)	4	7	(2)
<b>Total Receipts</b>	<b>\$ 3,756</b>	<b>\$ 3,758</b>	<b>\$ (2)</b>	<b>\$ 3,756</b>	<b>\$ 3,758</b>	<b>\$ (2)</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>\$ 3,756</b>	<b>\$ 3,758</b>	<b>\$ (2)</b>	<b>\$ 3,756</b>	<b>\$ 3,758</b>	<b>\$ (2)</b>
<b>Beginning Cash Position</b>	<b>513,579</b>	<b>468,488</b>	<b>45,090</b>	<b>513,579</b>	<b>468,488</b>	<b>45,090</b>
<b>Ending Cash Position<sup>4</sup></b>	<b>\$ 517,335</b>	<b>\$ 472,247</b>	<b>\$ 45,088</b>	<b>\$ 517,335</b>	<b>\$ 472,247</b>	<b>\$ 45,088</b>



# City of Lawrence - Municipal Water Works Utility

## Notes to Financial Statements

*As of January 31, 2022*

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### Notes:

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(1) - Bond proceeds from issuance of Series 2020 Revenue Bonds. Proceeds will be spent Fort Harrison WTP rehabilitation, Indian Lake WTP, wellfield improvements, Winding Ridge water storage tank, and various water main replacements

(2) - Reserve fund established upon issuance of the 2009 Water Revenue Bonds. Fund balance was eliminated with the refunding of the Series 2009 bonds in December of 2017

(3) - Contractual payment to City through June 2017. With the adoption of Amended Ordinance No. 7 2017, a Payment-in-Lieu-of-Taxes ("PILOT") commenced in July of 2017. This payment will be made from Fund 617 - Water Capital Improvement Fund.

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

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# CITY OF LAWRENCE MUNICIPAL SEWAGE WORKS TABLE OF CONTENTS

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**CITY OF LAWRENCE  
MUNICIPAL SEWAGE WORKS**

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# **SUMMARY**





# City of Lawrence - Municipal Sewer Works Utility

## Summary - All Funds

### Net Cash Position Summary

As of January 31, 2022

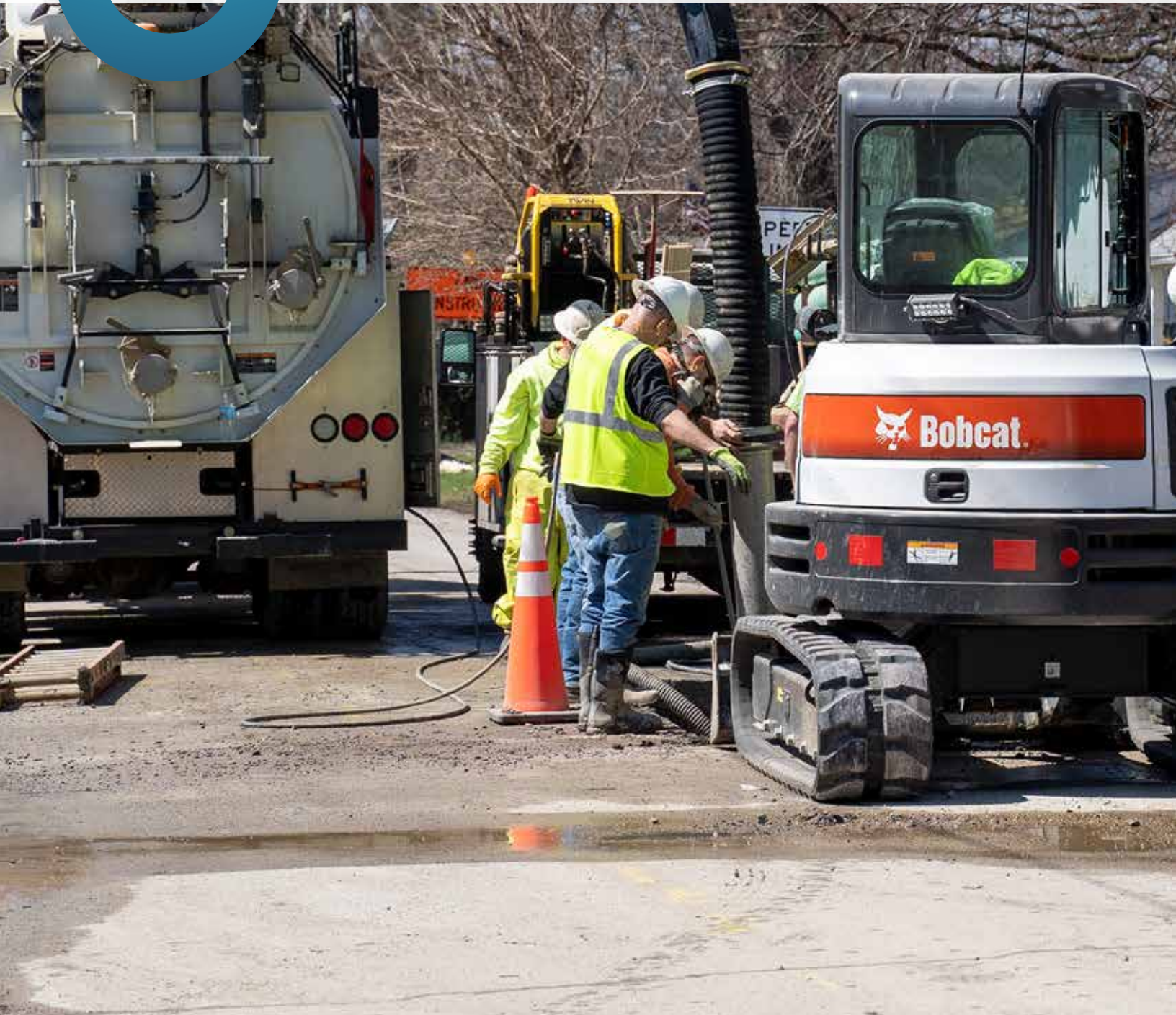
	1/31/2022	1/31/2021	1/31/2020	1/31/2019	1/31/2018
<b>Operating Fund</b>					
606 - Sewer Operating Fund	\$ 1,000,838	\$ 1,008,669	\$ 1,050,793	\$ 1,022,734	\$ 3,031,364
<b>Bond and Capital Improvement Funds</b>					
607 - Sewer Bond and Interest Sinking	\$ 52,725	\$ 67,647	\$ 28,063	\$ 47,873	\$ 48,167
609 - Sewer Bond Proceeds	-	-	-	-	-
611 - Sewer '09 Bond Proceeds	-	-	-	-	-
616 - Sewer SRF Loan Fund	-	-	-	-	-
618 - Sewer Capital Improvement	2,415,573	2,915,047	3,687,236	3,484,272	1,604,951
<b>Total Restricted Funds</b>	<b>\$ 2,468,298</b>	<b>\$ 2,982,694</b>	<b>\$ 3,715,299</b>	<b>\$ 3,532,145</b>	<b>\$ 1,653,118</b>
<b>Restricted Debt Service Reserve Funds</b>					
608 - Sewer Debt Service Reserve	\$ 819,200	\$ 819,083	\$ 816,261	\$ 799,795	\$ 233,251
615 - Sewer Debt Service Reserve '09	-	-	-	-	253,830
<b>Total Debt Service Reserve Funds</b>	<b>\$ 819,200</b>	<b>\$ 819,083</b>	<b>\$ 816,261</b>	<b>\$ 799,795</b>	<b>\$ 487,081</b>
<b>Total Sewer Utility Net Cash Position</b>	<b>\$ 4,288,336</b>	<b>\$ 4,810,446</b>	<b>\$ 5,582,352</b>	<b>\$ 5,354,675</b>	<b>\$ 5,171,563</b>

See page 30 for Notes to Financial Statements



**CITY OF LAWRENCE  
MUNICIPAL SEWAGE WORKS**

**OPERATING FUND**





## City of Lawrence - Municipal Sewage Works Utility

### 606 - Operating Fund

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

	MONTH-TO-DATE			YEAR-TO-DATE		
	2022	2021	Change	2022	2021	Change
<b>Operating Receipts</b>						
Residential Flat Rate Sales	\$ 341,013	\$ 355,329	\$ (14,315)	\$ 341,013	\$ 355,329	\$ (14,315)
Commercial Metered Sales	195,622	214,570	(18,947)	195,622	214,570	(18,947)
Residential Metered Sales	51,910	68,532	(16,622)	51,910	68,532	(16,622)
Penalties	14,691	20,932	(6,240)	14,691	20,932	(6,240)
Miscellaneous Receipts	1,860	2,140	(280)	1,860	2,140	(280)
<b>Total Operating Receipts</b>	<b>\$ 605,097</b>	<b>\$ 661,502</b>	<b>\$ (56,405)</b>	<b>\$ 605,097</b>	<b>\$ 661,502</b>	<b>\$ (56,405)</b>
<b>Operating Disbursements</b>						
Salaries and Benefits	\$ 135,768	\$ 132,359	\$ 3,409	\$ 135,768	\$ 132,359	\$ 3,409
Treatment Expense	224,860	160,387	64,473	224,860	160,387	64,473
Professional and Contractual Services	13,835	13,031	804	13,835	13,031	804
Materials and Supplies	883	16,055	(15,172)	883	16,055	(15,172)
Transportation Expense	579	3,311	(2,732)	579	3,311	(2,732)
Insurance Expense	22,047	22,252	(205)	22,047	22,252	(205)
Rental of Equipment	751	722	29	751	722	29
Purchased Power	222	8,152	(7,930)	222	8,152	(7,930)
Contractual Payment to City <sup>1</sup>	-	-	-	-	-	-
Miscellaneous Expense	56,938	64,350	(7,412)	56,938	64,350	(7,412)
<b>Total Operating Disbursements</b>	<b>\$ 455,882</b>	<b>\$ 420,619</b>	<b>\$ 35,264</b>	<b>\$ 455,882</b>	<b>\$ 420,619</b>	<b>\$ 35,264</b>
<b>Net Operating Receipts/(Disbursements)</b>	<b>\$ 149,214</b>	<b>\$ 240,883</b>	<b>\$ (91,669)</b>	<b>\$ 149,214</b>	<b>\$ 240,883</b>	<b>\$ (91,669)</b>
<b>Non-Operating Receipts</b>						
EDU Fee	\$ 13,500	\$ 15,000	\$ (1,500)	\$ 13,500	\$ 15,000	\$ (1,500)
Loan Payment from Water Utility	-	-	-	-	-	-
Other	-	-	-	-	-	-
<b>Total Non-Operating Receipts</b>	<b>\$ 13,500</b>	<b>\$ 15,000</b>	<b>\$ (1,500)</b>	<b>\$ 13,500</b>	<b>\$ 15,000</b>	<b>\$ (1,500)</b>
<b>Non-Operating Disbursements</b>						
Transfers-Out	\$ 119,574	\$ 247,055	\$ (127,482)	\$ 119,574	\$ 247,055	\$ (127,482)
Loan Payment to Water Utility	-	-	-	-	-	-
Interest Expense	-	-	-	-	-	-
Principal Payment	-	-	-	-	-	-
Capital Leases	-	-	-	-	-	-
Accounts Payable	(2,753)	1,616	(4,369)	(2,753)	1,616	(4,369)
Other	-	-	-	-	-	-
<b>Total Non-Operating Receipts/(Disbursements)</b>	<b>\$ 116,821</b>	<b>\$ 248,671</b>	<b>\$ (131,851)</b>	<b>\$ 116,821</b>	<b>\$ 248,671</b>	<b>\$ (131,851)</b>
<b>Change in Cash Position - Net Receipts</b>	<b>\$ 45,893</b>	<b>\$ 7,212</b>	<b>\$ 38,682</b>	<b>\$ 45,893</b>	<b>\$ 7,212</b>	<b>\$ 38,682</b>
<b>Beginning Cash Position</b>	<b>954,944</b>	<b>1,001,458</b>	<b>(46,513)</b>	<b>954,944</b>	<b>1,001,458</b>	<b>(46,513)</b>
<b>Ending Cash Position</b>	<b>\$ 1,000,838</b>	<b>\$ 1,008,669</b>	<b>\$ (7,832)</b>	<b>\$ 1,000,838</b>	<b>\$ 1,008,669</b>	<b>\$ (7,832)</b>



# City of Lawrence - Municipal Sewage Works Utility

## 606 - Operating Fund

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

	MONTH-TO-DATE				
	2022	2021	2020	2019	2018
<b>Operating Receipts</b>					
Residential Flat Rate Sales	\$ 341,013	\$ 355,329	\$ 393,021	\$ 380,241	\$ 415,116
Commercial Metered Sales	195,622	214,570	205,668	226,939	236,073
Residential Metered Sales	51,910	68,532	64,292	70,524	66,564
Penalties	14,691	20,932	21,561	21,335	19,033
Miscellaneous Receipts	1,860	2,140	4,600	3,050	3,980
<b>Total Operating Receipts</b>	<b>\$ 605,097</b>	<b>\$ 661,502</b>	<b>\$ 689,142</b>	<b>\$ 702,088</b>	<b>\$ 740,765</b>
<b>Operating Disbursements</b>					
Salaries and Benefits	\$ 135,768	\$ 132,359	\$ 125,771	\$ 118,661	\$ 127,634
Treatment Expense	224,860	160,387	119,115	114,507	261,367
Professional and Contractual Services	13,835	13,031	17,026	27,021	10,368
Materials and Supplies	883	16,055	5,120	7,256	9,203
Transportation Expense	579	3,311	9,453	3,755	3,323
Insurance Expense	22,047	22,252	17,151	18,698	23,636
Rental of Equipment	751	722	-	1,590	660
Purchased Power	222	8,152	8,663	10,341	14,213
Contractual Payment to City <sup>1</sup>	-	-	-	-	-
Miscellaneous Expense	56,938	64,350	54,567	47,965	40,398
<b>Total Operating Disbursements</b>	<b>\$ 455,882</b>	<b>\$ 420,619</b>	<b>\$ 356,866</b>	<b>\$ 349,793</b>	<b>\$ 490,802</b>
<b>Net Operating Receipts/(Disbursements)</b>	<b>\$ 149,214</b>	<b>\$ 240,883</b>	<b>\$ 332,276</b>	<b>\$ 352,295</b>	<b>\$ 249,964</b>
<b>Non-Operating Receipts</b>					
EDU Fee	\$ 13,500	\$ 15,000	\$ 18,000	\$ 10,500	\$ 12,000
Loan Payment from Water Utility	-	-	-	-	375,259
Other	-	-	-	-	-
<b>Total Non-Operating Receipts</b>	<b>\$ 13,500</b>	<b>\$ 15,000</b>	<b>\$ 18,000</b>	<b>\$ 10,500</b>	<b>\$ 387,259</b>
<b>Non-Operating Disbursements</b>					
Transfers-Out	\$ 119,574	\$ 247,055	\$ 304,813	\$ 364,623	\$ 64,917
Loan Payment to Water Utility	-	-	-	-	-
Interest Expense	-	-	-	-	43
Principal Payment	-	-	-	-	-
Capital Leases	-	-	-	-	1,769
Accounts Payable	(2,753)	1,616	543	256	318
Other	-	-	-	-	-
<b>Total Non-Operating Receipts/(Disbursements)</b>	<b>\$ 116,821</b>	<b>\$ 248,671</b>	<b>\$ 305,356</b>	<b>\$ 364,879</b>	<b>\$ 67,047</b>
<b>Change in Cash Position - Net Receipts</b>	<b>\$ 45,893</b>	<b>\$ 7,212</b>	<b>\$ 44,920</b>	<b>\$ (2,084)</b>	<b>\$ 570,176</b>
<b>Beginning Cash Position</b>	<b>954,944</b>	<b>1,001,458</b>	<b>1,005,873</b>	<b>1,024,818</b>	<b>2,461,188</b>
<b>Ending Cash Position</b>	<b>\$ 1,000,838</b>	<b>\$ 1,008,669</b>	<b>\$ 1,050,793</b>	<b>\$ 1,022,734</b>	<b>\$ 3,031,364</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: January 31*

	<u>YEAR-TO-DATE</u>				
	2022	2021	2020	2019	2018
<b>Operating Receipts</b>					
Residential Flat Rate Sales	\$ 341,013	\$ 355,329	\$ 393,021	\$ 380,241	\$ 415,116
Commercial Metered Sales	195,622	214,570	205,668	226,939	236,073
Residential Metered Sales	51,910	68,532	64,292	70,524	66,564
Penalties	14,691	20,932	21,561	21,335	19,033
Miscellaneous Receipts	1,860	2,140	4,600	3,050	3,980
<b>Total Operating Receipts</b>	<b>\$ 605,097</b>	<b>\$ 661,502</b>	<b>\$ 689,142</b>	<b>\$ 702,088</b>	<b>\$ 740,765</b>
<b>Operating Disbursements</b>					
Salaries and Benefits	\$ 135,768	\$ 132,359	\$ 125,771	\$ 118,661	\$ 127,634
Treatment Expense	224,860	160,387	119,115	114,507	261,367
Professional and Contractual Services	13,835	13,031	17,026	27,021	10,368
Materials and Supplies	883	16,055	5,120	7,256	9,203
Transportation Expense	579	3,311	9,453	3,755	3,323
Insurance Expense	22,047	22,252	17,151	18,698	23,636
Rental of Equipment	751	722	-	1,590	660
Purchased Power	222	8,152	8,663	10,341	14,213
Contractual Payment to City <sup>1</sup>	-	-	-	-	-
Miscellaneous Expense	56,938	64,350	54,567	47,965	40,398
<b>Total Operating Disbursements</b>	<b>\$ 455,882</b>	<b>\$ 420,619</b>	<b>\$ 356,866</b>	<b>\$ 349,793</b>	<b>\$ 490,802</b>
<b>Net Operating Receipts/(Disbursements)</b>	<b>\$ 149,214</b>	<b>\$ 240,883</b>	<b>\$ 332,276</b>	<b>\$ 352,295</b>	<b>\$ 249,964</b>
<b>Non-Operating Receipts</b>					
EDU Fee	\$ 13,500	\$ 15,000	\$ 18,000	\$ 10,500	\$ 12,000
Loan Payment from Water Utility	-	-	-	-	375,259
Other	-	-	-	-	-
<b>Total Non-Operating Receipts</b>	<b>\$ 13,500</b>	<b>\$ 15,000</b>	<b>\$ 18,000</b>	<b>\$ 10,500</b>	<b>\$ 387,259</b>
<b>Non-Operating Disbursements</b>					
Transfers-Out	\$ 119,574	\$ 247,055	\$ 304,813	\$ 364,623	\$ 64,917
Loan Payment to Water Utility	-	-	-	-	-
Interest Expense	-	-	-	-	43
Principal Payment	-	-	-	-	-
Capital Leases	-	-	-	-	1,769
Accounts Payable	(2,753)	1,616	543	256	318
Other	-	-	-	-	-
<b>Total Non-Operating Receipts/(Disbursements)</b>	<b>\$ 116,821</b>	<b>\$ 248,671</b>	<b>\$ 305,356</b>	<b>\$ 364,879</b>	<b>\$ 67,047</b>
<b>Change in Cash Position - Net Receipts</b>	<b>\$ 45,893</b>	<b>\$ 7,212</b>	<b>\$ 44,920</b>	<b>\$ (2,084)</b>	<b>\$ 570,176</b>
<b>Beginning Cash Position</b>	<b>954,944</b>	<b>1,001,458</b>	<b>1,005,873</b>	<b>1,024,818</b>	<b>2,461,188</b>
<b>Ending Cash Position</b>	<b>\$ 1,000,838</b>	<b>\$ 1,008,669</b>	<b>\$ 1,050,793</b>	<b>\$ 1,022,734</b>	<b>\$ 3,031,364</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 January 31, 2022*

	MONTH-TO-DATE			YEAR-TO-DATE		
	2022	2021	Change	2022	2021	Change
<b>Receipts</b>						
Transfers In	\$ 53,574	\$ 47,055	\$ 6,518	\$ 53,574	\$ 47,055	\$ 6,518
Miscellaneous	2	21,441	(21,440)	2	21,441	(21,440)
<b>Total Receipts</b>	<b>\$ 53,575</b>	<b>\$ 68,497</b>	<b>\$ (14,922)</b>	<b>\$ 53,575</b>	<b>\$ 68,497</b>	<b>\$ (14,922)</b>
<b>Disbursements</b>						
Principal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interest	-	-	-	-	-	-
Other	850	850	-	850	850	-
<b>Total Disbursements</b>	<b>\$ 850</b>	<b>\$ 850</b>	<b>\$ -</b>	<b>\$ 850</b>	<b>\$ 850</b>	<b>\$ -</b>
<b>Change in Cash Position</b>	<b>\$ 52,725</b>	<b>\$ 67,647</b>	<b>\$ (14,922)</b>	<b>\$ 52,725</b>	<b>\$ 67,647</b>	<b>\$ (14,922)</b>
<b>Beginning Cash Position</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Ending Cash Position</b>	<b>\$ 52,725</b>	<b>\$ 67,647</b>	<b>\$ (14,922)</b>	<b>\$ 52,725</b>	<b>\$ 67,647</b>	<b>\$ (14,922)</b>



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

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

	MONTH-TO-DATE			YEAR-TO-DATE		
	2022	2021	Change	2022	2021	Change
<b>Receipts</b>						
Transfers In	\$ 66,000	\$ 200,000	\$ (134,000)	\$ 66,000	\$ 200,000	\$ (134,000)
Miscellaneous	-	-	-	-	-	-
<b>Total Receipts</b>	<b>\$ 66,000</b>	<b>\$ 200,000</b>	<b>\$ (134,000)</b>	<b>\$ 66,000</b>	<b>\$ 200,000</b>	<b>\$ (134,000)</b>
<b>Disbursements</b>						
Professional and Contractual Services	\$ 25,536	\$ 15,866	\$ 9,670	\$ 25,536	\$ 15,866	\$ 9,670
Materials and Supplies	1,054	4,187	(3,133)	1,054	4,187	(3,133)
Payment to City	169,663	169,663	-	169,663	169,663	-
Other	-	-	-	-	-	-
<b>Total Disbursements</b>	<b>\$ 196,254</b>	<b>\$ 189,716</b>	<b>\$ 6,537</b>	<b>\$ 196,254</b>	<b>\$ 189,716</b>	<b>\$ 6,537</b>
<b>Change in Cash Position</b>	<b>\$ (130,254)</b>	<b>\$ 10,284</b>	<b>\$ (140,537)</b>	<b>\$ (130,254)</b>	<b>\$ 10,284</b>	<b>\$ (140,537)</b>
<b>Beginning Cash Position</b>	<b>2,545,826</b>	<b>2,904,763</b>	<b>(358,937)</b>	<b>2,545,826</b>	<b>2,904,763</b>	<b>(358,937)</b>
<b>Ending Cash Position</b>	<b>\$ 2,415,573</b>	<b>\$ 2,915,047</b>	<b>\$ (499,474)</b>	<b>\$ 2,415,573</b>	<b>\$ 2,915,047</b>	<b>\$ (499,474)</b>





**CITY OF LAWRENCE  
MUNICIPAL SEWAGE WORKS**

# **RESTRICTED DEBT SERVICE FUNDS**





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

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

	MONTH-TO-DATE			YEAR-TO-DATE		
	2022	2021	Change	2022	2021	Change
<b>Receipts</b>						
Transfers In	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Miscellaneous	7	12	(5)	7	12	(5)
<b>Total Receipts</b>	<b>\$ 7</b>	<b>\$ 12</b>	<b>\$ (5)</b>	<b>\$ 7</b>	<b>\$ 12</b>	<b>\$ (5)</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>\$ 7</b>	<b>\$ 12</b>	<b>\$ (5)</b>	<b>\$ 7</b>	<b>\$ 12</b>	<b>\$ (5)</b>
<b>Beginning Cash Position</b>	<b>819,194</b>	<b>819,071</b>	<b>123</b>	<b>819,194</b>	<b>819,071</b>	<b>123</b>
<b>Ending Cash Position<sup>2</sup></b>	<b>\$ 819,200</b>	<b>\$ 819,083</b>	<b>\$ 118</b>	<b>\$ 819,200</b>	<b>\$ 819,083</b>	<b>\$ 118</b>



# City of Lawrence - Municipal Sewage Works Utility

## Notes to Financial Statements

*As of January 31, 2022*

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**Notes:**

(1) - Contractual payment to City paid from Sewer Operating Fund through 2017. Payment is now made from Fund 618 - Sewer Capital Improvement Fund.

(2) - Sewer debt service reserve funds are held in one account at Bank of New York. Fund 615 was consolidated with Fund 608 to reflect the common reserve held at BNY.

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