

# 2022 LAWRENCE UTILITIES

## MONTHLY FINANCIAL REPORT

# MAY

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







# CITY OF LAWRENCE MUNICIPAL WATER WORKS TABLE OF CONTENTS

04	Net Cash Position
	<b>OPERATING FUND</b>
07	Statement of Receipts, Disbursements, Net Cash Position As of May 31, 2022
08	For the Month Ended: May 31, 2022
09	For the YTD Period Ended: May 31, 2022
	<b>BOND AND CAPITAL IMPROVEMENT FUNDS</b>
10	602 - Bond & Interest Sinking
11	603 - 2017 Water SRF Bond & Interest
12	605 - Water '09 Bond Proceeds
13	617 - Capital Improvement Fund
14	619 - Water 2017 SRF Loan Fund
	<b>RESTRICTED DEBT SERVICE FUNDS</b>
16	604 - Water Bond Debt Service Reserve
17	<b>Notes to Financial Statements</b>





# **SUMMARY**



# City of Lawrence - Municipal Water Works Utility

## Summary - All Funds

### *Net Cash Position Summary*

*As of May 31, 2022*

	5/31/2022	5/31/2021	5/31/2020	5/31/2019	5/31/2018
<b>Operating Fund</b>					
601 - Water Operating Fund	\$ 1,000,397	\$ 1,008,196	\$ 1,022,458	\$ 1,009,396	\$ 1,018,322
<b>Bond and Capital Improvement Funds</b>					
602 - Bond and Interest Sinking	\$ 575,627	\$ 572,340	\$ 419,259	\$ 417,726	\$ 418,334
603 - 2017 Water SRF Bond and Interest	372,427	372,453	372,367	366,548	161,790
605 - Water Utility Bond Proceeds <sup>1</sup>	2,868,744	7,572,793	10,182	10,182	14,649
610 - Water '09 Bond Proceeds	-	-	-	-	-
617 - Capital Improvement Fund	5,738,054	4,324,844	3,757,781	3,108,466	1,427,733
619 - Water 2017 SRF Loan Fund	38	38	691,060	1,969,588	-
<b>Total Restricted Funds</b>	<b>\$ 9,554,890</b>	<b>\$ 12,842,467</b>	<b>\$ 5,250,649</b>	<b>\$ 5,872,510</b>	<b>\$ 2,022,506</b>
<b>Restricted Debt Service Reserve Funds</b>					
604 - Water Bond Debt Service Reserve	\$ 532,463	\$ 487,289	\$ 442,082	\$ 390,602	\$ 337,206
614 - Water Debt Service Reserve '09 <sup>2</sup>	-	-	-	-	-
<b>Total Debt Service Reserve Funds</b>	<b>\$ 532,463</b>	<b>\$ 487,289</b>	<b>\$ 442,082</b>	<b>\$ 390,602</b>	<b>\$ 337,206</b>
<b>Total Water Utility Cash Position</b>	<b>\$ 11,087,750</b>	<b>\$ 14,337,952</b>	<b>\$ 6,715,189</b>	<b>\$ 7,272,508</b>	<b>\$ 3,378,034</b>



**CITY OF LAWRENCE  
MUNICIPAL WATER WORKS**

---

# **OPERATING FUND**





## City of Lawrence - Municipal Water Works Utility

### 601 - Water Utility Operating Fund

#### Statement of Operating Receipts, Operating Disbursements, and Operating Margin As of May 31, 2022

	<u>MONTH-TO-DATE</u>			<u>YEAR-TO-DATE</u>		
	2022	2021	Change	2022	2021	Change
<b>Operating Receipts</b>						
Residential Metered Sales	\$ 605,742	\$ 537,628	\$ 68,115	\$ 2,896,095	\$ 2,994,960	\$ (98,865)
Commercial Metered Sales	228,100	204,547	23,554	1,132,877	1,073,825	59,052
Private Fire Protection	50,705	44,982	5,724	237,848	236,814	1,035
Hydrant Fees	32,450	23,283	9,168	133,091	132,047	1,044
Penalties	17,979	15,442	2,537	85,756	83,840	1,915
New Meters	963	5,371	(4,409)	5,734	22,417	(16,683)
Miscellaneous	1,900	1,845	55	12,643	9,509	3,133
<b>Total Operating Receipts</b>	<b>\$ 937,840</b>	<b>\$ 833,097</b>	<b>\$ 104,743</b>	<b>\$ 4,504,043</b>	<b>\$ 4,553,413</b>	<b>\$ (49,370)</b>
<b>Operating Disbursements</b>						
Salaries and Benefits	\$ 162,898	\$ 132,033	\$ 30,865	\$ 791,892	\$ 723,565	\$ 68,327
Professional and Contractual Services	23,347	15,120	8,227	213,552	96,743	116,809
Materials and Supplies	14,721	23,911	(9,190)	117,444	105,662	11,782
Transportation Expense	7,344	6,814	530	36,411	25,967	10,444
Insurance Expense	-	-	-	44,094	44,504	(410)
Chemicals	16,443	11,019	5,424	40,411	31,498	8,913
Rental of Equipment	2,272	779	1,493	5,613	6,850	(1,237)
Purchased Power	56,191	46,447	9,744	145,386	130,555	14,832
Miscellaneous Expense	59,325	41,531	17,793	388,993	435,640	(46,647)
Contractual Payment to City <sup>3</sup>	-	-	-	-	-	-
<b>Total Operating Disbursements</b>	<b>\$ 342,541</b>	<b>\$ 277,655</b>	<b>\$ 64,886</b>	<b>\$ 1,783,796</b>	<b>\$ 1,600,983</b>	<b>\$ 182,812</b>
<b>Net Operating Receipts/(Disbursements)</b>	<b>\$ 595,299</b>	<b>\$ 555,442</b>	<b>\$ 39,856</b>	<b>\$ 2,720,247</b>	<b>\$ 2,952,429</b>	<b>\$ (232,182)</b>
<b>Net Operating Margin</b>	<b>63.5%</b>	<b>66.7%</b>	<b>-3.2%</b>	<b>60.4%</b>	<b>64.8%</b>	<b>-4.4%</b>
<b>Non-Operating Receipts</b>						
EDU Fees	\$ -	\$ 10,800	\$ (10,800)	\$ 17,891	\$ 57,100	\$ (39,209)
Other Receipts	6,659	10,958	(4,299)	35,261	45,204	(9,943)
<b>Total Non-Operating Receipts</b>	<b>\$ 6,659</b>	<b>\$ 21,758</b>	<b>\$ (15,099)</b>	<b>\$ 53,152</b>	<b>\$ 102,304</b>	<b>\$ (49,151)</b>
<b>Non-Operating Disbursements</b>						
Transfers to Water Bond and Interest Fund	\$ 158,432	\$ 158,538	\$ (106)	\$ 792,160	\$ 792,690	\$ (529)
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	(5,096)	7,542	(12,638)	272	19,772	(19,500)
Other Transfers-Out	-	-	-	-	-	-
Transfers to Water Capital Improvement Fund	445,000	400,000	45,000	1,963,457	2,220,000	(256,543)
<b>Total Non-Operating Disbursements</b>	<b>\$ 602,087</b>	<b>\$ 569,831</b>	<b>\$ 32,256</b>	<b>\$ 2,774,646</b>	<b>\$ 3,051,219</b>	<b>\$ (276,572)</b>
<b>Change in Cash Position - Net Receipts</b>	<b>\$ (129)</b>	<b>\$ 7,369</b>	<b>\$ (7,498)</b>	<b>\$ (1,247)</b>	<b>\$ 3,514</b>	<b>\$ (4,761)</b>
<b>Beginning Cash Position</b>	<b>1,000,526</b>	<b>1,000,827</b>	<b>(300)</b>	<b>1,001,644</b>	<b>1,004,682</b>	<b>(3,037)</b>
<b>Ending Cash Position</b>	<b>\$ 1,000,397</b>	<b>\$ 1,008,196</b>	<b>\$ (7,799)</b>	<b>\$ 1,000,397</b>	<b>\$ 1,008,196</b>	<b>\$ (7,799)</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

	MONTH-TO-DATE				
	2022	2021	2020	2019	2018
<b>Operating Receipts</b>					
Residential Metered Sales	\$ 605,742	\$ 537,628	\$ 544,101	\$ 539,089	\$ 494,424
Commercial Metered Sales	228,100	204,547	203,061	208,074	206,788
Private Fire Protection	50,705	44,982	42,744	42,779	37,397
Hydrant Fees	32,450	23,283	22,299	22,267	24,347
Penalties	17,979	15,442	3,077	17,461	19,229
New Meters	963	5,371	1,068	1,078	6,570
Miscellaneous	1,900	1,845	1,791	1,826	3,008
<b>Total Operating Receipts</b>	<b>\$ 937,840</b>	<b>\$ 833,097</b>	<b>\$ 818,141</b>	<b>\$ 832,574</b>	<b>\$ 791,763</b>
<b>Operating Disbursements</b>					
Salaries and Benefits	\$ 162,898	\$ 132,033	\$ 124,659	\$ 119,400	\$ 128,096
Professional and Contractual Services	23,347	15,120	14,306	32,200	46,163
Materials and Supplies	14,721	23,911	15,774	35,188	66,659
Transportation Expense	7,344	6,814	3,096	5,587	924
Insurance Expense	-	-	-	-	-
Chemicals	16,443	11,019	1,164	13,790	11,204
Rental of Equipment	2,272	779	-	698	1,356
Purchased Power	56,191	46,447	22,992	23,785	27,297
Miscellaneous Expense	59,325	41,531	65,140	55,628	48,216
Contractual Payment to City <sup>3</sup>	-	-	-	-	-
<b>Total Operating Disbursements</b>	<b>\$ 342,541</b>	<b>\$ 277,655</b>	<b>\$ 247,132</b>	<b>\$ 286,276</b>	<b>\$ 329,917</b>
<b>Net Operating Receipts/(Disbursements)</b>	<b>\$ 595,299</b>	<b>\$ 555,442</b>	<b>\$ 571,010</b>	<b>\$ 546,298</b>	<b>\$ 461,846</b>
<b>Net Operating Margin</b>	<b>63.5%</b>	<b>66.7%</b>	<b>69.8%</b>	<b>65.6%</b>	<b>58.3%</b>
<b>Non-Operating Receipts</b>					
EDU Fees	\$ -	\$ 10,800	\$ 204,050	\$ 3,900	\$ 19,500
Other Receipts	6,659	10,958	11,533	8,354	16,635
<b>Total Non-Operating Receipts</b>	<b>\$ 6,659</b>	<b>\$ 21,758</b>	<b>\$ 215,583</b>	<b>\$ 12,254</b>	<b>\$ 36,135</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	-	-	-	-	-
Principal Payment	-	-	-	-	-
Interest Expense	-	-	-	-	36,361
Capital Leases	-	-	-	-	82,930
Other	(5,096)	7,542	(962)	8,879	(461)
Other Transfers-Out	-	-	-	-	-
Transfers to Water Capital Improvement Fund	445,000	400,000	650,000	450,000	250,000
<b>Total Non-Operating Disbursements</b>	<b>\$ 602,087</b>	<b>\$ 569,831</b>	<b>\$ 780,383</b>	<b>\$ 590,057</b>	<b>\$ 470,423</b>
<b>Change in Cash Position - Net Receipts</b>	<b>\$ (129)</b>	<b>\$ 7,369</b>	<b>\$ 6,210</b>	<b>\$ (31,505)</b>	<b>\$ 27,559</b>
<b>Beginning Cash Position</b>	<b>1,000,526</b>	<b>1,000,827</b>	<b>1,016,248</b>	<b>1,040,901</b>	<b>990,764</b>
<b>Ending Cash Position</b>	<b>\$ 1,000,397</b>	<b>\$ 1,008,196</b>	<b>\$ 1,022,458</b>	<b>\$ 1,009,396</b>	<b>\$ 1,018,322</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

	YEAR-TO-DATE				
	2022	2021	2020	2019	2018
<b>Operating Receipts</b>					
Residential Metered Sales	\$ 2,896,095	\$ 2,994,960	\$ 2,817,167	\$ 2,671,070	\$ 2,565,997
Commercial Metered Sales	1,132,877	1,073,825	1,067,955	1,055,293	1,000,925
Private Fire Protection	237,848	236,814	215,078	198,542	184,340
Hydrant Fees	133,091	132,047	117,628	112,301	106,837
Penalties	85,756	83,840	55,174	99,075	110,325
New Meters	5,734	22,417	27,466	11,768	29,689
Miscellaneous	12,643	9,509	9,621	9,684	13,915
<b>Total Operating Receipts</b>	<b>\$ 4,504,043</b>	<b>\$ 4,553,413</b>	<b>\$ 4,310,088</b>	<b>\$ 4,157,732</b>	<b>\$ 4,012,029</b>
<b>Operating Disbursements</b>					
Salaries and Benefits	\$ 791,892	\$ 723,565	\$ 717,974	\$ 685,896	\$ 679,900
Professional and Contractual Services	213,552	96,743	206,033	159,974	145,769
Materials and Supplies	117,444	105,662	76,820	148,707	212,338
Transportation Expense	36,411	25,967	25,477	20,159	21,583
Insurance Expense	44,094	44,504	34,302	34,591	37,456
Chemicals	40,411	31,498	20,345	44,846	37,734
Rental of Equipment	5,613	6,850	3,164	5,245	4,136
Purchased Power	145,386	130,555	123,127	146,442	169,662
Miscellaneous Expense	388,993	435,640	455,213	348,655	421,851
Contractual Payment to City <sup>3</sup>	-	-	-	-	-
<b>Total Operating Disbursements</b>	<b>\$ 1,783,796</b>	<b>\$ 1,600,983</b>	<b>\$ 1,662,454</b>	<b>\$ 1,594,515</b>	<b>\$ 1,730,429</b>
<b>Net Operating Receipts/(Disbursements)</b>	<b>\$ 2,720,247</b>	<b>\$ 2,952,429</b>	<b>\$ 2,647,634</b>	<b>\$ 2,563,218</b>	<b>\$ 2,281,600</b>
<b>Net Operating Margin</b>	<b>60.4%</b>	<b>64.8%</b>	<b>61.4%</b>	<b>61.6%</b>	<b>56.9%</b>
<b>Non-Operating Receipts</b>					
EDU Fees	\$ 17,891	\$ 57,100	\$ 285,925	\$ 26,900	\$ 88,640
Other Receipts	35,261	45,204	68,377	41,902	81,199
<b>Total Non-Operating Receipts</b>	<b>\$ 53,152</b>	<b>\$ 102,304</b>	<b>\$ 354,302</b>	<b>\$ 68,802</b>	<b>\$ 169,839</b>
<b>Non-Operating Disbursements</b>					
Transfers to Water Bond and Interest Fund	\$ 792,160	\$ 792,690	\$ 637,967	\$ 637,134	\$ 489,209
Transfers to Water Debt Service Reserve Fund	18,757	18,757	18,757	18,757	18,757
Loan Payment to Sewer Utility	-	-	-	-	875,259
Principal Payment	-	-	-	-	-
Interest Expense	-	-	-	-	36,469
Capital Leases	-	-	-	-	89,366
Other	272	19,772	13,578	1,963	4,606
Other Transfers-Out	-	-	-	-	-
Transfers to Water Capital Improvement Fund	1,963,457	2,220,000	2,315,000	2,000,000	1,024,741
<b>Total Non-Operating Disbursements</b>	<b>\$ 2,774,646</b>	<b>\$ 3,051,219</b>	<b>\$ 2,985,302</b>	<b>\$ 2,657,854</b>	<b>\$ 2,538,407</b>
<b>Change in Cash Position - Net Receipts</b>	<b>\$ (1,247)</b>	<b>\$ 3,514</b>	<b>\$ 16,634</b>	<b>\$ (25,834)</b>	<b>\$ (86,968)</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>\$ 1,000,397</b>	<b>\$ 1,008,196</b>	<b>\$ 1,022,458</b>	<b>\$ 1,009,396</b>	<b>\$ 1,018,322</b>



**CITY OF LAWRENCE  
MUNICIPAL WATER WORKS**

---

# **BOND & CAPITAL IMPROVEMENT FUNDS**





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

*Statement of Receipts, Disbursements, and Net Cash Position*  
*As of May 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)	\$ 575,627	\$ 576,040	\$ (413)
Miscellaneous	-	-	-	-	-	-
<b>Total Receipts</b>	<b>\$ 115,125</b>	<b>\$ 115,208</b>	<b>\$ (83)</b>	<b>\$ 575,627</b>	<b>\$ 576,040</b>	<b>\$ (413)</b>
<b>Disbursements</b>						
Principal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interest	-	-	-	-	-	-
Other	-	-	-	-	3,700	(3,700)
<b>Total Disbursements</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,700</b>	<b>\$ (3,700)</b>
<b>Change in Cash Position</b>	<b>\$ 115,125</b>	<b>\$ 115,208</b>	<b>\$ (83)</b>	<b>\$ 575,627</b>	<b>\$ 572,340</b>	<b>\$ 3,288</b>
<b>Beginning Cash Position</b>	<b>460,502</b>	<b>457,132</b>	<b>3,370</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Ending Cash Position</b>	<b>\$ 575,627</b>	<b>\$ 572,340</b>	<b>\$ 3,288</b>	<b>\$ 575,627</b>	<b>\$ 572,340</b>	<b>\$ 3,288</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, 2022*

	MONTH-TO-DATE			YEAR-TO-DATE		
	2022	2021	Change	2022	2021	Change
<b>Receipts</b>						
Transfers In	\$ 43,307	\$ 43,330	\$ (23)	\$ 216,533	\$ 216,650	\$ (117)
Miscellaneous	45	3	42	67	25	42
<b>Total Receipts</b>	<b>\$ 43,352</b>	<b>\$ 43,333</b>	<b>\$ 18</b>	<b>\$ 216,601</b>	<b>\$ 216,675</b>	<b>\$ (74)</b>
<b>Disbursements</b>						
Principal	\$ -	\$ -	\$ -	\$ 364,000	\$ 357,000	\$ 7,000
Interest	-	-	-	77,980	81,550	(3,570)
Other	-	-	-	-	-	-
<b>Total Disbursements</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 441,980</b>	<b>\$ 438,550</b>	<b>\$ 3,430</b>
<b>Change in Cash Position</b>	<b>\$ 43,352</b>	<b>\$ 43,333</b>	<b>\$ 18</b>	<b>\$ (225,379)</b>	<b>\$ (221,875)</b>	<b>\$ (3,504)</b>
<b>Beginning Cash Position</b>	<b>329,075</b>	<b>329,119</b>	<b>(44)</b>	<b>597,806</b>	<b>594,328</b>	<b>3,479</b>
<b>Ending Cash Position</b>	<b>\$ 372,427</b>	<b>\$ 372,453</b>	<b>\$ (26)</b>	<b>\$ 372,427</b>	<b>\$ 372,453</b>	<b>\$ (26)</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, 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	\$ 365,679	\$ 418,219	\$ (52,540)	\$ 1,417,269	\$ 2,762,145	\$ (1,344,876)
Other	-	-	-	-	-	-
<b>Total Disbursements</b>	<b>\$ 365,679</b>	<b>\$ 418,219</b>	<b>\$ (52,540)</b>	<b>\$ 1,417,269</b>	<b>\$ 2,762,145</b>	<b>\$ (1,344,876)</b>
<b>Change in Cash Position</b>	<b>\$ (365,679)</b>	<b>\$ (418,219)</b>	<b>\$ 52,540</b>	<b>\$ (1,417,269)</b>	<b>\$ (2,762,145)</b>	<b>\$ 1,344,876</b>
<b>Beginning Cash Position</b>	<b>3,234,423</b>	<b>7,991,012</b>	<b>(4,756,589)</b>	<b>4,286,013</b>	<b>10,334,939</b>	<b>(6,048,926)</b>
<b>Ending Cash Position</b>	<b>\$ 2,868,744</b>	<b>\$ 7,572,793</b>	<b>\$ (4,704,049)</b>	<b>\$ 2,868,744</b>	<b>\$ 7,572,793</b>	<b>\$ (4,704,049)</b>



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

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

	MONTH-TO-DATE			YEAR-TO-DATE		
	2022	2021	Change	2022	2021	Change
<b>Receipts</b>						
Transfers In	\$ 445,000	\$ 400,000	\$ 45,000	\$ 1,963,457	\$ 2,220,000	\$ (256,543)
Miscellaneous	-	45,581	(45,581)	31,673	45,581	(13,909)
<b>Total Receipts</b>	<b>\$ 445,000</b>	<b>\$ 445,581</b>	<b>\$ (581)</b>	<b>\$ 1,995,130</b>	<b>\$ 2,265,581</b>	<b>\$ (270,452)</b>
<b>Disbursements</b>						
Professional and Contractual Services	\$ 93,405	\$ 456,339	\$ (362,935)	\$ 557,904	\$ 1,743,842	\$ (1,185,938)
Payment In Lieu of Taxes <sup>3</sup>	89,375	-	89,375	446,875	357,500	89,375
Other	20,719	71,072	(50,353)	1,267,058	123,922	1,143,136
<b>Total Disbursements</b>	<b>\$ 203,498</b>	<b>\$ 527,412</b>	<b>\$ (323,913)</b>	<b>\$ 2,271,837</b>	<b>\$ 2,225,264</b>	<b>\$ 46,572</b>
<b>Change in Cash Position</b>	<b>\$ 241,502</b>	<b>\$ (81,830)</b>	<b>\$ 323,332</b>	<b>\$ (276,707)</b>	<b>\$ 40,317</b>	<b>\$ (317,024)</b>
<b>Beginning Cash Position</b>	<b>5,496,552</b>	<b>4,406,674</b>	<b>1,089,879</b>	<b>6,014,761</b>	<b>4,284,526</b>	<b>1,730,235</b>
<b>Ending Cash Position</b>	<b>\$ 5,738,054</b>	<b>\$ 4,324,844</b>	<b>\$ 1,413,210</b>	<b>\$ 5,738,054</b>	<b>\$ 4,324,844</b>	<b>\$ 1,413,210</b>



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

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

---

# **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 May 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	\$ -	\$ 18,757	\$ 18,757	\$ -
Miscellaneous	83	6	77	127	43	83
<b>Total Receipts</b>	<b>\$ 3,835</b>	<b>\$ 3,757</b>	<b>\$ 77</b>	<b>\$ 18,884</b>	<b>\$ 18,801</b>	<b>\$ 83</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>\$ 3,835</b>	<b>\$ 3,757</b>	<b>\$ 77</b>	<b>\$ 18,884</b>	<b>\$ 18,801</b>	<b>\$ 83</b>
<b>Beginning Cash Position</b>	<b>528,629</b>	<b>483,532</b>	<b>45,097</b>	<b>513,579</b>	<b>468,488</b>	<b>45,090</b>
<b>Ending Cash Position<sup>4</sup></b>	<b>\$ 532,463</b>	<b>\$ 487,289</b>	<b>\$ 45,174</b>	<b>\$ 532,463</b>	<b>\$ 487,289</b>	<b>\$ 45,174</b>



# City of Lawrence - Municipal Water Works Utility

## Notes to Financial Statements

*As of May 31, 2022*

---

### Notes:

---

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

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

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

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

---





# CITY OF LAWRENCE MUNICIPAL SEWAGE WORKS TABLE OF CONTENTS

20	Net Cash Position
	<b>OPERATING FUND</b>
22	Statement of Receipts, Disbursements, Net Cash Position As of May 31, 2022
23	For the Month Ended: May 31, 2022
24	For the YTD Period Ended: May 31, 2022
	<b>BOND AND CAPITAL IMPROVEMENT FUNDS</b>
26	607 - Sewer Bond & Interest Sinking
27	618 - Sewer Capital Improvement Fund
	<b>RESTRICTED DEBT SERVICE FUNDS</b>
29	608 - Sewer Debt Service Reserve
30	<b>Notes to Financial Statements</b>



**CITY OF LAWRENCE  
MUNICIPAL SEWAGE WORKS**

---

# **SUMMARY**





# City of Lawrence - Municipal Sewage Works Utility

## Summary - All Funds

### Net Cash Position Summary

As of May 31, 2022

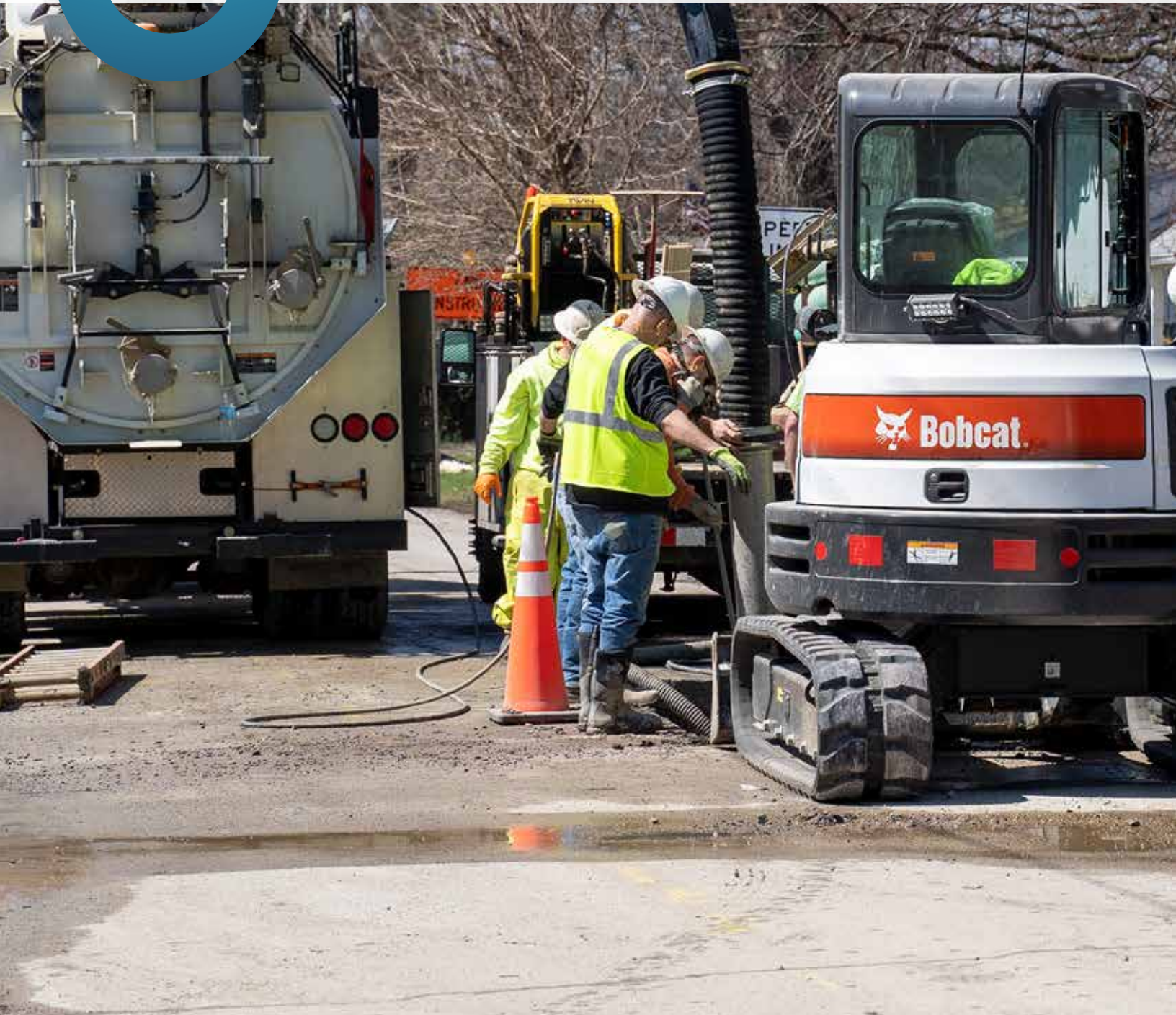
	5/31/2022	5/31/2021	5/31/2020	5/31/2019	5/31/2018
<b>Operating Fund</b>					
606 - Sewer Operating Fund	\$ 700,448	\$ 1,007,440	\$ 1,022,460	\$ 1,002,269	\$ 1,352,370
<b>Bond and Capital Improvement Funds</b>					
607 - Sewer Bond and Interest Sinking	\$ 83,409	\$ 248,075	\$ 143,716	\$ 242,765	\$ 244,235
609 - Sewer Bond Proceeds	-	-	-	-	-
611 - Sewer '09 Bond Proceeds	-	-	-	-	-
616 - Sewer SRF Loan Fund	-	-	-	-	-
618 - Sewer Capital Improvement	1,833,117	2,893,592	3,338,635	3,556,202	3,557,304
<b>Total Restricted Funds</b>	<b>\$ 1,916,526</b>	<b>\$ 3,141,668</b>	<b>\$ 3,482,351</b>	<b>\$ 3,798,967</b>	<b>\$ 3,801,539</b>
<b>Restricted Debt Service Reserve Funds</b>					
608 - Sewer Debt Service Reserve	\$ 819,392	\$ 819,146	\$ 818,802	\$ 805,842	\$ 233,251
615 - Sewer Debt Service Reserve '09	-	-	-	-	253,830
<b>Total Debt Service Reserve Funds</b>	<b>\$ 819,392</b>	<b>\$ 819,146</b>	<b>\$ 818,802</b>	<b>\$ 805,842</b>	<b>\$ 487,081</b>
<b>Total Sewer Utility Net Cash Position</b>	<b>\$ 3,436,366</b>	<b>\$ 4,968,254</b>	<b>\$ 5,323,613</b>	<b>\$ 5,607,078</b>	<b>\$ 5,640,989</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 May 31, 2022*

	MONTH-TO-DATE			YEAR-TO-DATE		
	2022	2021	Change	2022	2021	Change
<b>Operating Receipts</b>						
Residential Flat Rate Sales	\$ 399,304	\$ 343,618	\$ 55,686	\$ 1,842,014	\$ 1,877,217	\$ (35,203)
Commercial Metered Sales	215,540	192,723	22,816	1,081,205	1,017,209	63,996
Residential Metered Sales	63,902	60,059	3,843	326,237	356,454	(30,217)
Penalties	13,745	12,935	810	80,494	77,909	2,585
Miscellaneous Receipts	1,200	2,580	(1,380)	8,800	15,210	(6,410)
<b>Total Operating Receipts</b>	<b>\$ 693,691</b>	<b>\$ 611,916</b>	<b>\$ 81,775</b>	<b>\$ 3,338,750</b>	<b>\$ 3,343,999</b>	<b>\$ (5,249)</b>
<b>Operating Disbursements</b>						
Salaries and Benefits	\$ 111,615	\$ 113,174	\$ (1,558)	\$ 621,237	\$ 621,705	\$ (468)
Treatment Expense	748,555	-	748,555	1,641,172	823,930	817,241
Professional and Contractual Services	19,591	23,625	(4,033)	133,880	106,877	27,003
Materials and Supplies	10,895	7,442	3,453	38,323	46,966	(8,642)
Transportation Expense	5,293	4,523	771	25,633	23,682	1,951
Insurance Expense	-	-	-	44,094	44,504	(410)
Rental of Equipment	757	779	(22)	3,997	3,730	268
Purchased Power	24,832	7,483	17,349	61,190	43,714	17,476
Contractual Payment to City <sup>1</sup>	-	-	-	-	-	-
Miscellaneous Expense	45,343	31,917	13,427	298,271	312,952	(14,681)
<b>Total Operating Disbursements</b>	<b>\$ 966,882</b>	<b>\$ 188,942</b>	<b>\$ 777,941</b>	<b>\$ 2,867,797</b>	<b>\$ 2,028,060</b>	<b>\$ 839,737</b>
<b>Net Operating Receipts/(Disbursements)</b>	<b>\$ (273,191)</b>	<b>\$ 422,974</b>	<b>\$ (696,165)</b>	<b>\$ 470,953</b>	<b>\$ 1,315,939</b>	<b>\$ (844,986)</b>
<b>Non-Operating Receipts</b>						
EDU Fee	\$ -	\$ 9,000	\$ (9,000)	\$ 21,750	\$ 60,000	\$ (38,250)
Loan Payment from Water Utility	-	-	-	-	-	-
Other	-	-	-	-	-	-
<b>Total Non-Operating Receipts</b>	<b>\$ -</b>	<b>\$ 9,000</b>	<b>\$ (9,000)</b>	<b>\$ 21,750</b>	<b>\$ 60,000</b>	<b>\$ (38,250)</b>
<b>Non-Operating Disbursements</b>						
Transfers-Out	\$ 53,574	\$ 425,106	\$ (371,533)	\$ 749,259	\$ 1,367,480	\$ (618,221)
Loan Payment to Water Utility	-	-	-	-	-	-
Interest Expense	-	-	-	-	-	-
Principal Payment	-	-	-	-	-	-
Capital Leases	-	-	-	-	-	-
Accounts Payable	55	(441)	496	(2,059)	2,477	(4,536)
Other	-	-	-	-	-	-
<b>Total Non-Operating Receipts/(Disbursements)</b>	<b>\$ 53,629</b>	<b>\$ 424,665</b>	<b>\$ (371,037)</b>	<b>\$ 747,200</b>	<b>\$ 1,369,957</b>	<b>\$ (622,757)</b>
<b>Change in Cash Position - Net Receipts</b>	<b>\$ (326,820)</b>	<b>\$ 7,309</b>	<b>\$ (334,129)</b>	<b>\$ (254,497)</b>	<b>\$ 5,982</b>	<b>\$ (260,479)</b>
<b>Beginning Cash Position</b>	<b>1,027,267</b>	<b>1,000,131</b>	<b>27,137</b>	<b>954,944</b>	<b>1,001,458</b>	<b>(46,513)</b>
<b>Ending Cash Position</b>	<b>\$ 700,448</b>	<b>\$ 1,007,440</b>	<b>\$ (306,992)</b>	<b>\$ 700,448</b>	<b>\$ 1,007,440</b>	<b>\$ (306,992)</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				
	2022	2021	2020	2019	2018
<b>Operating Receipts</b>					
Residential Flat Rate Sales	\$ 399,304	\$ 343,618	\$ 329,848	\$ 370,219	\$ 368,632
Commercial Metered Sales	215,540	192,723	194,700	222,179	230,051
Residential Metered Sales	63,902	60,059	64,524	63,518	57,145
Penalties	13,745	12,935	1,680	17,613	17,269
Miscellaneous Receipts	1,200	2,580	5,170	1,770	5,580
<b>Total Operating Receipts</b>	<b>\$ 693,691</b>	<b>\$ 611,916</b>	<b>\$ 595,922</b>	<b>\$ 675,299</b>	<b>\$ 678,678</b>
<b>Operating Disbursements</b>					
Salaries and Benefits	\$ 111,615	\$ 113,174	\$ 107,429	\$ 97,521	\$ 109,033
Treatment Expense	748,555	-	258,619	231,896	483,575
Professional and Contractual Services	19,591	23,625	19,198	27,139	17,303
Materials and Supplies	10,895	7,442	4,480	5,741	23,888
Transportation Expense	5,293	4,523	1,228	5,331	1,025
Insurance Expense	-	-	-	-	-
Rental of Equipment	757	779	-	698	1,356
Purchased Power	24,832	7,483	7,494	10,663	8,656
Contractual Payment to City <sup>1</sup>	-	-	-	-	-
Miscellaneous Expense	45,343	31,917	40,515	42,816	52,644
<b>Total Operating Disbursements</b>	<b>\$ 966,882</b>	<b>\$ 188,942</b>	<b>\$ 438,962</b>	<b>\$ 421,805</b>	<b>\$ 697,480</b>
<b>Net Operating Receipts/(Disbursements)</b>	<b>\$ (273,191)</b>	<b>\$ 422,974</b>	<b>\$ 156,960</b>	<b>\$ 253,495</b>	<b>\$ (18,802)</b>
<b>Non-Operating Receipts</b>					
EDU Fee	\$ -	\$ 9,000	\$ 199,500	\$ 3,750	\$ 19,500
Loan Payment from Water Utility	-	-	-	-	-
Other	-	-	-	-	-
<b>Total Non-Operating Receipts</b>	<b>\$ -</b>	<b>\$ 9,000</b>	<b>\$ 199,500</b>	<b>\$ 3,750</b>	<b>\$ 19,500</b>
<b>Non-Operating Disbursements</b>					
Transfers-Out	\$ 53,574	\$ 425,106	\$ 344,813	\$ 259,623	\$ 64,917
Loan Payment to Water Utility	-	-	-	-	-
Interest Expense	-	-	-	-	13
Principal Payment	-	-	-	-	-
Capital Leases	-	-	-	-	1,295
Accounts Payable	55	(441)	286	(1,397)	(2,793)
Other	-	-	-	-	-
<b>Total Non-Operating Receipts/(Disbursements)</b>	<b>\$ 53,629</b>	<b>\$ 424,665</b>	<b>\$ 345,099</b>	<b>\$ 258,226</b>	<b>\$ 63,432</b>
<b>Change in Cash Position - Net Receipts</b>	<b>\$ (326,820)</b>	<b>\$ 7,309</b>	<b>\$ 11,361</b>	<b>\$ (982)</b>	<b>\$ (62,735)</b>
<b>Beginning Cash Position</b>	<b>1,027,267</b>	<b>1,000,131</b>	<b>1,011,099</b>	<b>1,003,250</b>	<b>1,415,104</b>
<b>Ending Cash Position</b>	<b>\$ 700,448</b>	<b>\$ 1,007,440</b>	<b>\$ 1,022,460</b>	<b>\$ 1,002,269</b>	<b>\$ 1,352,370</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				
	2022	2021	2020	2019	2018
<b>Operating Receipts</b>					
Residential Flat Rate Sales	\$ 1,842,014	\$ 1,877,217	\$ 1,802,172	\$ 1,870,319	\$ 1,856,749
Commercial Metered Sales	1,081,205	1,017,209	1,048,693	1,137,618	1,156,871
Residential Metered Sales	326,237	356,454	328,339	332,988	333,305
Penalties	80,494	77,909	55,319	96,735	96,395
Miscellaneous Receipts	8,800	15,210	25,320	9,560	23,600
<b>Total Operating Receipts</b>	<b>\$ 3,338,750</b>	<b>\$ 3,343,999</b>	<b>\$ 3,259,843</b>	<b>\$ 3,447,221</b>	<b>\$ 3,466,919</b>
<b>Operating Disbursements</b>					
Salaries and Benefits	\$ 621,237	\$ 621,705	\$ 574,730	\$ 540,642	\$ 570,317
Treatment Expense	1,641,172	823,930	961,610	940,948	1,079,004
Professional and Contractual Services	133,880	106,877	149,641	119,959	90,340
Materials and Supplies	38,323	46,966	22,911	21,219	71,436
Transportation Expense	25,633	23,682	22,598	23,753	17,791
Insurance Expense	44,094	44,504	34,302	34,591	37,456
Rental of Equipment	3,997	3,730	3,164	5,245	3,336
Purchased Power	61,190	43,714	48,182	55,572	53,642
Contractual Payment to City <sup>1</sup>	-	-	-	-	-
Miscellaneous Expense	298,271	312,952	292,686	246,143	287,165
<b>Total Operating Disbursements</b>	<b>\$ 2,867,797</b>	<b>\$ 2,028,060</b>	<b>\$ 2,109,822</b>	<b>\$ 1,988,071</b>	<b>\$ 2,210,487</b>
<b>Net Operating Receipts/(Disbursements)</b>	<b>\$ 470,953</b>	<b>\$ 1,315,939</b>	<b>\$ 1,150,021</b>	<b>\$ 1,459,149</b>	<b>\$ 1,256,433</b>
<b>Non-Operating Receipts</b>					
EDU Fee	\$ 21,750	\$ 60,000	\$ 272,250	\$ 26,250	\$ 86,250
Loan Payment from Water Utility	-	-	-	-	875,259
Other	-	-	-	198	2,375
<b>Total Non-Operating Receipts</b>	<b>\$ 21,750</b>	<b>\$ 60,000</b>	<b>\$ 272,250</b>	<b>\$ 26,448</b>	<b>\$ 963,884</b>
<b>Non-Operating Disbursements</b>					
Transfers-Out	\$ 749,259	\$ 1,367,480	\$ 1,404,066	\$ 1,508,115	\$ 3,324,585
Loan Payment to Water Utility	-	-	-	-	-
Interest Expense	-	-	-	-	121
Principal Payment	-	-	-	-	-
Capital Leases	-	-	-	-	7,732
Accounts Payable	(2,059)	2,477	1,618	32	(3,302)
Other	-	-	-	-	-
<b>Total Non-Operating Receipts/(Disbursements)</b>	<b>\$ 747,200</b>	<b>\$ 1,369,957</b>	<b>\$ 1,405,683</b>	<b>\$ 1,508,147</b>	<b>\$ 3,329,135</b>
<b>Change in Cash Position - Net Receipts</b>	<b>\$ (254,497)</b>	<b>\$ 5,982</b>	<b>\$ 16,587</b>	<b>\$ (22,550)</b>	<b>\$ (1,108,818)</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>\$ 700,448</b>	<b>\$ 1,007,440</b>	<b>\$ 1,022,460</b>	<b>\$ 1,002,269</b>	<b>\$ 1,352,370</b>



**CITY OF LAWRENCE  
MUNICIPAL SEWAGE WORKS**

---

# **BOND & CAPITAL IMPROVEMENT FUNDS**





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

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

	MONTH-TO-DATE			YEAR-TO-DATE		
	2022	2021	Change	2022	2021	Change
<b>Receipts</b>						
Transfers In	\$ 53,574	\$ 45,106	\$ 8,467	\$ 267,868	\$ 227,480	\$ 40,388
Miscellaneous	8	1	7	11	21,445	(21,434)
<b>Total Receipts</b>	<b>\$ 53,581</b>	<b>\$ 45,107</b>	<b>\$ 8,474</b>	<b>\$ 267,879</b>	<b>\$ 248,925</b>	<b>\$ 18,954</b>
<b>Disbursements</b>						
Principal	\$ -	\$ -	\$ -	\$ 176,142	\$ -	\$ 176,142
Interest	-	-	-	7,478	-	7,478
Other	-	-	-	850	850	-
<b>Total Disbursements</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 184,470</b>	<b>\$ 850</b>	<b>\$ 183,620</b>
<b>Change in Cash Position</b>	<b>\$ 53,581</b>	<b>\$ 45,107</b>	<b>\$ 8,474</b>	<b>\$ 83,409</b>	<b>\$ 248,075</b>	<b>\$ (164,666)</b>
<b>Beginning Cash Position</b>	<b>29,828</b>	<b>202,968</b>	<b>(173,140)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Ending Cash Position</b>	<b>\$ 83,409</b>	<b>\$ 248,075</b>	<b>\$ (164,666)</b>	<b>\$ 83,409</b>	<b>\$ 248,075</b>	<b>\$ (164,666)</b>



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

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

	MONTH-TO-DATE			YEAR-TO-DATE		
	2022	2021	Change	2022	2021	Change
<b>Receipts</b>						
Transfers In	\$ -	\$ 380,000	\$ (380,000)	\$ 481,391	\$ 1,140,000	\$ (658,609)
Miscellaneous	66,465	36,513	29,952	67,010	36,513	30,497
<b>Total Receipts</b>	<b>\$ 66,465</b>	<b>\$ 416,513</b>	<b>\$ (350,048)</b>	<b>\$ 548,401</b>	<b>\$ 1,176,513</b>	<b>\$ (628,112)</b>
<b>Disbursements</b>						
Professional and Contractual Services	\$ 64,855	\$ 9,840	\$ 55,015	\$ 343,915	\$ 467,783	\$ (123,868)
Materials and Supplies	5,675	-	5,675	68,880	27,279	41,600
Payment to City	169,663	-	-	848,316	678,653	-
Other	-	13,969	(13,969)	-	13,969	(13,969)
<b>Total Disbursements</b>	<b>\$ 240,192</b>	<b>\$ 23,809</b>	<b>\$ 46,720</b>	<b>\$ 1,261,110</b>	<b>\$ 1,187,684</b>	<b>\$ (96,237)</b>
<b>Change in Cash Position</b>	<b>\$ (173,727)</b>	<b>\$ 392,704</b>	<b>\$ (566,431)</b>	<b>\$ (712,709)</b>	<b>\$ (11,171)</b>	<b>\$ (701,539)</b>
<b>Beginning Cash Position</b>	<b>2,006,844</b>	<b>2,500,888</b>	<b>(494,044)</b>	<b>2,545,826</b>	<b>2,904,763</b>	<b>(358,937)</b>
<b>Ending Cash Position</b>	<b>\$ 1,833,117</b>	<b>\$ 2,893,592</b>	<b>\$ (1,060,475)</b>	<b>\$ 1,833,117</b>	<b>\$ 2,893,592</b>	<b>\$ (1,060,475)</b>





**CITY OF LAWRENCE  
MUNICIPAL SEWAGE WORKS**

# **RESTRICTED DEBT SERVICE FUNDS**





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

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

	<u>MONTH-TO-DATE</u>			<u>YEAR-TO-DATE</u>		
	2022	2021	Change	2022	2021	Change
<b>Receipts</b>						
Transfers In	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Miscellaneous	130	10	120	199	75	123
<b>Total Receipts</b>	<b>\$ 130</b>	<b>\$ 10</b>	<b>\$ 120</b>	<b>\$ 199</b>	<b>\$ 75</b>	<b>\$ 123</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>\$ 130</b>	<b>\$ 10</b>	<b>\$ 120</b>	<b>\$ 199</b>	<b>\$ 75</b>	<b>\$ 123</b>
<b>Beginning Cash Position</b>	<b>819,263</b>	<b>819,136</b>	<b>126</b>	<b>819,194</b>	<b>819,071</b>	<b>123</b>
<b>Ending Cash Position<sup>2</sup></b>	<b>\$ 819,392</b>	<b>\$ 819,146</b>	<b>\$ 246</b>	<b>\$ 819,392</b>	<b>\$ 819,146</b>	<b>\$ 246</b>



# City of Lawrence - Municipal Sewage Works Utility

## Notes to Financial Statements

*As of May 31, 2022*

---

**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.

---

