



# KWA Balance Sheet - Operations Fund

Through 05/31/20

Detail Listing

Include Rollup Account/Rollup to Account

Account	Account Description	Current YTD Balance	Prior Year Total Actual	Net Change	Change %
Fund Category <b>Proprietary Funds</b>					
Fund Type <b>Enterprise Funds</b>					
Fund <b>1000 - Operations</b>					
<b>ASSETS</b>					
<b>001</b>	<b>Cash - Operations:</b>				
001.01	Cash - Operations: Checking Account	1,188,303.86	639,123.72	549,180.14	85.93
001.02	Cash - Operations: Investment Account	1,339,864.27	1,337,125.50	2,738.77	.20
	<b>001 - Cash - Operations: Totals</b>	<b>\$2,528,168.13</b>	<b>\$1,976,249.22</b>	<b>\$551,918.91</b>	<b>27.93%</b>
030	Investments	7,193,602.20	7,059,735.01	133,867.19	1.90
040	Accounts Receivable	191,077.64	249,928.92	(58,851.28)	(23.55)
061	Interest Receivable	6,928.29	96,202.22	(89,273.93)	(92.80)
	<b>ASSETS TOTALS</b>	<b>\$9,919,776.26</b>	<b>\$9,382,115.37</b>	<b>\$537,660.89</b>	<b>5.73%</b>
<b>LIABILITIES AND FUND EQUITY</b>					
<b>LIABILITIES</b>					
202	Accounts Payable	94,067.35	111,483.83	(17,416.48)	(15.62)
	<b>LIABILITIES TOTALS</b>	<b>\$94,067.35</b>	<b>\$111,483.83</b>	<b>(\$17,416.48)</b>	<b>(15.62%)</b>
<b>FUND EQUITY</b>					
395	Unrestricted Net Assets	7,947,476.87	7,947,476.87	.00	.00
	<b>FUND EQUITY TOTALS Prior to Current Year Changes</b>	<b>\$7,947,476.87</b>	<b>\$7,947,476.87</b>	<b>\$0.00</b>	<b>0.00%</b>
	Prior Year Fund Equity Adjustment	(1,323,154.67)			
	Fund Revenues	(1,376,825.03)			
	Fund Expenses	821,747.66			
	<b>FUND EQUITY TOTALS</b>	<b>\$9,825,708.91</b>	<b>\$7,947,476.87</b>	<b>\$1,878,232.04</b>	<b>23.63%</b>
	<b>LIABILITIES AND FUND EQUITY TOTALS</b>	<b>\$9,919,776.26</b>	<b>\$8,058,960.70</b>	<b>\$1,860,815.56</b>	<b>23.09%</b>
	Fund <b>1000 - Operations</b> Totals	\$0.00	\$1,323,154.67	(\$1,323,154.67)	(100.00%)
	Fund Type <b>Enterprise Funds</b> Totals	\$0.00	\$1,323,154.67	(\$1,323,154.67)	(100.00%)
	Fund Category <b>Proprietary Funds</b> Totals	\$0.00	\$1,323,154.67	(\$1,323,154.67)	(100.00%)
	Grand Totals	\$0.00	\$1,323,154.67	(\$1,323,154.67)	(100.00%)



# Operations Fund A/P Invoice Report

Payment Date Range 05/01/20 - 05/31/20  
 Report By Vendor - Invoice  
 Summary Listing

Invoice Number	Invoice Description	Status	Held Reason	Invoice Date	Due Date	G/L Date	Received Date	Payment Date	Invoice Net Amount
<b>Vendor 10079 - AT&amp;T</b>									
X05132020	Monthly Backup Service - Acct #287270517071, 2020-05	Paid by Check #10726		05/05/2020	05/28/2020	05/05/2020		05/22/2020	214.00
Vendor 10079 - AT&T Totals							Invoices	1	\$214.00
<b>Vendor 10068 - Comcast Business Services</b>									
04/24/20	Service @ 4001 Fisher Rd - Acct #8529101260033437, 2020-05	Paid by Check #10721		04/24/2020	05/15/2020	05/01/2020		05/08/2020	148.35
Vendor 10068 - Comcast Business Services Totals							Invoices	1	\$148.35
<b>Vendor 10049 - Consumers Energy</b>									
205989787032	4255 N Center Rd, 2020-05	Paid by Check #10727		05/15/2020	06/08/2020	05/14/2020		05/22/2020	30.61
Vendor 10049 - Consumers Energy Totals							Invoices	1	\$30.61
<b>Vendor 10006 - DTE Energy Co.</b>									
200042159360	4001 Fisher Rd Account # 910041017328, 2020-04	Paid by Check #10722		04/23/2020	05/18/2020	04/22/2020		05/08/2020	47,316.36
200432053117	8763 Martin Rd Account # 910040976516, 2020-04	Paid by Check #10728		04/24/2020	05/19/2020	04/23/2020		05/22/2020	3,107.31
Vendor 10006 - DTE Energy Co. Totals							Invoices	2	\$50,423.67
<b>Vendor 10010 - Genesee County Drain Commissioner - WWS</b>									
2020-00000005A	Service Agreement with GCDC Water & Waste, 2020-04	Paid by Check #10723		05/01/2020	05/31/2020	04/30/2020		05/08/2020	26,956.00
Vendor 10010 - Genesee County Drain Commissioner - WWS Totals							Invoices	1	\$26,956.00
<b>Vendor 10022 - McGraw Morris P.C.</b>									
6692	Legal, 2020-04	Paid by Check #10724		05/01/2020	06/01/2020	04/30/2020		05/08/2020	90.00
Vendor 10022 - McGraw Morris P.C. Totals							Invoices	1	\$90.00
<b>Vendor 10090 - SemcoEnergy</b>									
05-20	4101 Fisher Rd, 2020-05	Paid by Check #10729		05/12/2020	06/08/2020	05/11/2020		05/22/2020	181.78
Vendor 10090 - SemcoEnergy Totals							Invoices	1	\$181.78
<b>Vendor 10057 - Verizon Wireless</b>									
9854018182	Scada Monthly Service - Acct #542072785-00001, 2020-05	Paid by Check #10730		05/06/2020	05/29/2020	05/06/2020		05/22/2020	180.16
9854019088	WIN 911 Monthly Service - Acct #542169107-00001, 2020-05	Paid by Check #10730		05/06/2020	05/29/2020	05/06/2020		05/22/2020	47.32
9854056412	IPS Video Service - Acct #942170730-00001, 2020-05	Paid by Check #10730		05/06/2020	05/29/2020	05/06/2020		05/22/2020	40.01
Vendor 10057 - Verizon Wireless Totals							Invoices	3	\$267.49
<b>Vendor 10062 - Worth Township D.P.W.</b>									
04-20	4001 Fisher Rd - Lake Huron Pump Station, 2020-04	Paid by Check #10725		05/08/2020	05/28/2020	04/30/2020		05/08/2020	93.90



# Operations Fund A/P Invoice Report

Payment Date Range 05/01/20 - 05/31/20  
 Report By Vendor - Invoice  
 Summary Listing

Invoice Number	Invoice Description	Status	Held Reason	Invoice Date	Due Date	G/L Date	Received Date	Payment Date	Invoice Net Amount
		Vendor	<b>10062 - Worth Township D.P.W.</b>	Totals		Invoices	1		\$93.90
			Grand Totals			Invoices	12		\$78,405.80



# KWA 2020 Operations Budget

Through 05/31/20  
 Prior Fiscal Year Activity Included  
 Summary Listing

Account Classification	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% Used/ Rec'd	Prior Year Total
<b>Fund 1000 - Operations</b>									
<b>REVENUE</b>									
Commodity	2,439,672.00	.00	2,439,672.00	191,077.64	.00	1,327,346.24	1,112,325.76	54	2,691,230.92
Interest	4,500.00	.00	4,500.00	27,726.09	.00	49,478.79	(44,978.79)	1100	160,243.45
<b>REVENUE TOTALS</b>	<b>\$2,444,172.00</b>	<b>\$0.00</b>	<b>\$2,444,172.00</b>	<b>\$218,803.73</b>	<b>\$0.00</b>	<b>\$1,376,825.03</b>	<b>\$1,067,346.97</b>	<b>56%</b>	<b>\$2,851,474.37</b>
<b>EXPENSE</b>									
Professional Services	221,000.00	.00	221,000.00	7,330.00	32,021.00	48,688.12	140,290.88	37	112,067.27
Insurances	99,750.00	.00	99,750.00	40.73	5,751.75	21,020.98	72,977.27	27	13,541.28
Administration	323,472.00	.00	323,472.00	26,956.00	107,824.00	215,648.00	.00	100	323,472.00
Permits, Print / Publications	2,000.00	.00	2,000.00	.00	.00	550.00	1,450.00	28	921.11
Utilities	1,030,000.00	.00	1,030,000.00	51,957.27	10,428.67	429,841.74	589,729.59	43	763,856.16
Chemicals	100,000.00	.00	100,000.00	8,316.31	13,192.88	32,741.64	54,065.48	46	17,841.46
Supplies	2,000.00	.00	2,000.00	.00	.00	.00	2,000.00	0	.00
Repairs and Maintenance	661,450.00	.00	661,450.00	350.00	13,825.50	73,257.18	574,367.32	13	296,620.42
<b>EXPENSE TOTALS</b>	<b>\$2,439,672.00</b>	<b>\$0.00</b>	<b>\$2,439,672.00</b>	<b>\$94,950.31</b>	<b>\$183,043.80</b>	<b>\$821,747.66</b>	<b>\$1,434,880.54</b>	<b>41%</b>	<b>\$1,528,319.70</b>
<b>Fund 1000 - Operations Totals</b>									
<b>REVENUE TOTALS</b>	<b>2,444,172.00</b>	<b>.00</b>	<b>2,444,172.00</b>	<b>218,803.73</b>	<b>.00</b>	<b>1,376,825.03</b>	<b>1,067,346.97</b>	<b>56%</b>	<b>2,851,474.37</b>
<b>EXPENSE TOTALS</b>	<b>2,439,672.00</b>	<b>.00</b>	<b>2,439,672.00</b>	<b>94,950.31</b>	<b>183,043.80</b>	<b>821,747.66</b>	<b>1,434,880.54</b>	<b>41%</b>	<b>1,528,319.70</b>
<b>Fund 1000 - Operations Totals</b>	<b>\$4,500.00</b>	<b>\$0.00</b>	<b>\$4,500.00</b>	<b>\$123,853.42</b>	<b>(\$183,043.80)</b>	<b>\$555,077.37</b>	<b>(\$367,533.57)</b>		<b>\$1,323,154.67</b>
<b>Grand Totals</b>									
<b>REVENUE TOTALS</b>	<b>2,444,172.00</b>	<b>.00</b>	<b>2,444,172.00</b>	<b>218,803.73</b>	<b>.00</b>	<b>1,376,825.03</b>	<b>1,067,346.97</b>	<b>56%</b>	<b>2,851,474.37</b>
<b>EXPENSE TOTALS</b>	<b>2,439,672.00</b>	<b>.00</b>	<b>2,439,672.00</b>	<b>94,950.31</b>	<b>183,043.80</b>	<b>821,747.66</b>	<b>1,434,880.54</b>	<b>41%</b>	<b>1,528,319.70</b>
<b>Grand Totals</b>	<b>\$4,500.00</b>	<b>\$0.00</b>	<b>\$4,500.00</b>	<b>\$123,853.42</b>	<b>(\$183,043.80)</b>	<b>\$555,077.37</b>	<b>(\$367,533.57)</b>		<b>\$1,323,154.67</b>



# KWA Balance Sheet - Construction Fund

Through 05/31/20

Detail Listing

Include Rollup Account/Rollup to Account

Account	Account Description	Current YTD Balance	Prior Year Total Actual	Net Change	Change %
<b>Fund Category Proprietary Funds</b>					
<b>Fund Type Enterprise Funds</b>					
<b>Fund 2400 - LHI</b>					
<b>ASSETS</b>					
<b>002</b>	<b>Cash - Construction:</b>				
002.01	Cash - Construction: Checking Account	577,455.82	462,901.35	114,554.47	24.75
002.02	Cash - Construction: Investment Account	.00	524,029.62	(524,029.62)	(100.00)
	<b>002 - Cash - Construction: Totals</b>	<b>\$577,455.82</b>	<b>\$986,930.97</b>	<b>(\$409,475.15)</b>	<b>(41.49%)</b>
<b>010</b>	<b>Cash - Restricted:</b>				
010.01	Cash - Restricted: Bond Reserve - Series 2014	17,821,768.21	17,526,365.90	295,402.31	1.69
010.02	Cash - Restricted: Bond Debt Service Account	7,474,833.28	14,583,056.48	(7,108,223.20)	(48.74)
010.03	Cash - Restricted: Bond Reserve - Series 2018	2,870,128.83	2,851,990.79	18,138.04	.64
	<b>010 - Cash - Restricted: Totals</b>	<b>\$28,166,730.32</b>	<b>\$34,961,413.17</b>	<b>(\$6,794,682.85)</b>	<b>(19.43%)</b>
<b>020</b>	<b>Cash on Deposit:</b>				
020.01	Cash on Deposit: Lapeer County	100,000.00	100,000.00	.00	.00
020.04	Cash on Deposit: 40th Circuit Court - Lapeer Cnty	100,000.00	100,000.00	.00	.00
	<b>020 - Cash on Deposit: Totals</b>	<b>\$200,000.00</b>	<b>\$200,000.00</b>	<b>\$0.00</b>	<b>0.00%</b>
<b>061</b>	<b>Interest Receivable</b>				
061.01	Interest Receivable Debt Reserve/Retirement	.00	65,061.33	(65,061.33)	(100.00)
	<b>061 - Interest Receivable Totals</b>	<b>\$0.00</b>	<b>\$65,061.33</b>	<b>(\$65,061.33)</b>	<b>(100.00%)</b>
152	Infrastructure	332,299,279.94	332,299,279.94	.00	.00
153	Accumulated Depreciation - Infrastructure	(11,066,936.52)	(11,066,936.52)	.00	.00
	<b>ASSETS TOTALS</b>	<b>\$350,176,529.56</b>	<b>\$357,445,748.89</b>	<b>(\$7,269,219.33)</b>	<b>(2.03%)</b>
<b>LIABILITIES AND FUND EQUITY</b>					
<b>LIABILITIES</b>					
202	Accounts Payable	576,914.97	582,832.10	(5,917.13)	(1.02)
<b>250</b>	<b>Bonds Payable - Current</b>				
250.01	Bonds Payable - Current Series 2014A	(905,743.75)	4,475,000.00	(5,380,743.75)	(120.24)
250.03	Bonds Payable - Current Series 2018	(414,525.00)	1,195,000.00	(1,609,525.00)	(134.69)
	<b>250 - Bonds Payable - Current Totals</b>	<b>(\$1,320,268.75)</b>	<b>\$5,670,000.00</b>	<b>(\$6,990,268.75)</b>	<b>(123.29%)</b>
<b>251</b>	<b>Interest Payable</b>				
251.01	Interest Payable Series 2014A	4,483,953.15	4,483,953.15	.00	.00
251.03	Interest Payable Series 2018	1,341,270.85	1,341,270.85	.00	.00
	<b>251 - Interest Payable Totals</b>	<b>\$5,825,224.00</b>	<b>\$5,825,224.00</b>	<b>\$0.00</b>	<b>0.00%</b>
<b>252</b>	<b>Lease Payable - Current Portion</b>				
252.01	Lease Payable - Current Portion GCDC-WWS, Series 2013	.00	935,000.00	(935,000.00)	(100.00)
	<b>252 - Lease Payable - Current Portion Totals</b>	<b>\$0.00</b>	<b>\$935,000.00</b>	<b>(\$935,000.00)</b>	<b>(100.00%)</b>
<b>253</b>	<b>Lease Interest Payable</b>				
253.01	Lease Interest Payable GCDC-WWS, Series 2013	663,161.45	663,161.45	.00	.00
	<b>253 - Lease Interest Payable Totals</b>	<b>\$663,161.45</b>	<b>\$663,161.45</b>	<b>\$0.00</b>	<b>0.00%</b>



# KWA Balance Sheet - Construction Fund

Through 05/31/20

Detail Listing

Include Rollup Account/Rollup to Account

Account	Account Description	Current YTD Balance	Prior Year Total Actual	Net Change	Change %
<b>Fund Category Proprietary Funds</b>					
<b>Fund Type Enterprise Funds</b>					
<b>Fund 2400 - LHI</b>					
<b>LIABILITIES AND FUND EQUITY</b>					
<b>LIABILITIES</b>					
<b>289</b>	<b>Premium on Bonds</b>				
289.01	Premium on Bonds Series 2014A	9,452,435.23	9,452,435.23	.00	.00
289.03	Premium on Bonds Series 2018	6,485,067.36	6,485,067.36	.00	.00
	<b>289 - Premium on Bonds Totals</b>	<b>\$15,937,502.59</b>	<b>\$15,937,502.59</b>	<b>\$0.00</b>	<b>0.00%</b>
<b>300</b>	<b>Bonds Payable - Long-term</b>				
300.01	Bonds Payable - Long-term Series 2014A	207,645,000.00	207,645,000.00	.00	.00
300.03	Bonds Payable - Long-term Series 2018	63,425,000.00	63,425,000.00	.00	.00
	<b>300 - Bonds Payable - Long-term Totals</b>	<b>\$271,070,000.00</b>	<b>\$271,070,000.00</b>	<b>\$0.00</b>	<b>0.00%</b>
<b>301</b>	<b>Lease Payable - Long Term</b>				
301.01	Lease Payable - Long Term GCDC-WWS, Series 2013	32,300,000.00	32,300,000.00	.00	.00
	<b>301 - Lease Payable - Long Term Totals</b>	<b>\$32,300,000.00</b>	<b>\$32,300,000.00</b>	<b>\$0.00</b>	<b>0.00%</b>
<b>302</b>	<b>Lease Interest Payable Long-term</b>				
302.01	Lease Interest Payable Long-term GCDCWWS, Series 2013	5,258,647.64	5,258,647.64	.00	.00
	<b>302 - Lease Interest Payable Long-term Totals</b>	<b>\$5,258,647.64</b>	<b>\$5,258,647.64</b>	<b>\$0.00</b>	<b>0.00%</b>
	<b>LIABILITIES TOTALS</b>	<b>\$330,311,181.90</b>	<b>\$338,242,367.78</b>	<b>(\$7,931,185.88)</b>	<b>(2.34%)</b>
<b>FUND EQUITY</b>					
393	Restricted Net Assets	8,182,677.00	8,182,677.00	.00	.00
395	Unrestricted Net Assets	(5,258,646.19)	(5,258,646.19)	.00	.00
399	Invested in Capital Assets	13,970,685.00	13,970,685.00	.00	.00
	<b>FUND EQUITY TOTALS Prior to Current Year Changes</b>	<b>\$16,894,715.81</b>	<b>\$16,894,715.81</b>	<b>\$0.00</b>	<b>0.00%</b>
	Prior Year Fund Equity Adjustment	(2,308,665.30)			
	Fund Revenues	(15,183,241.65)			
	Fund Expenses	14,521,275.10			
	<b>FUND EQUITY TOTALS</b>	<b>\$19,865,347.66</b>	<b>\$16,894,715.81</b>	<b>\$2,970,631.85</b>	<b>17.58%</b>
	<b>LIABILITIES AND FUND EQUITY TOTALS</b>	<b>\$350,176,529.56</b>	<b>\$355,137,083.59</b>	<b>(\$4,960,554.03)</b>	<b>(1.40%)</b>
	Fund <b>2400 - LHI</b> Totals	\$0.00	\$2,308,665.30	(\$2,308,665.30)	(100.00%)
	Fund Type <b>Enterprise Funds</b> Totals	\$0.00	\$2,308,665.30	(\$2,308,665.30)	(100.00%)
	Fund Category <b>Proprietary Funds</b> Totals	\$0.00	\$2,308,665.30	(\$2,308,665.30)	(100.00%)
	Grand Totals	\$0.00	\$2,308,665.30	(\$2,308,665.30)	(100.00%)



# Construction Fund A/P Invoice Report

Payment Date Range 05/01/20 - 05/31/20  
 Report By Vendor - Invoice  
 Summary Listing

Invoice Number	Invoice Description	Status	Held Reason	Invoice Date	Due Date	G/L Date	Received Date	Payment Date	Invoice Net Amount
Vendor <b>10001 - AECOM Technical Services, Inc.</b>									
2000347872	2018 VSAT	Paid by Check #20620		04/16/2020	05/16/2020	04/10/2020		05/08/2020	6,579.84
		Vendor <b>10001 - AECOM Technical Services, Inc. Totals</b>				Invoices	1		<u>\$6,579.84</u>
Vendor <b>10022 - McGraw Morris P.C.</b>									
6693	Lapeer County Road Commission Show Cause, 2020-04	Paid by Check #20621		05/01/2020	06/01/2020	04/30/2020		05/08/2020	32,025.00
6694	LCRC Litigation, 2020-04	Paid by Check #20621		05/01/2020	06/01/2020	04/30/2020		05/08/2020	13,115.00
		Vendor <b>10022 - McGraw Morris P.C. Totals</b>				Invoices	2		<u>\$45,140.00</u>
		Grand Totals				Invoices	3		<u><u>\$51,719.84</u></u>