



KWA Balance Sheet - Operations Fund

Through 09/30/20

Detail Listing

Include Rollup Account/Rollup to Account

Account	Account Description	Current YTD Balance	Prior Year Total Actual	Net Change	Change %
Fund Category Proprietary Funds					
Fund Type Enterprise Funds					
Fund 1000 - Operations					
ASSETS					
001	Cash - Operations:				
001.01	Cash - Operations: Checking Account	1,600,728.77	639,123.72	961,605.05	150.46
001.02	Cash - Operations: Investment Account	1,340,243.21	1,337,125.50	3,117.71	.23
	001 - Cash - Operations: Totals	\$2,940,971.98	\$1,976,249.22	\$964,722.76	48.82%
030	Investments	7,235,796.03	7,059,735.01	176,061.02	2.49
040	Accounts Receivable	208,247.56	249,928.92	(41,681.36)	(16.68)
061	Interest Receivable	.00	96,202.22	(96,202.22)	(100.00)
118	Prepaid Expense	9,970.00	.00	9,970.00	+++
	ASSETS TOTALS	\$10,394,985.57	\$9,382,115.37	\$1,012,870.20	10.80%
LIABILITIES AND FUND EQUITY					
LIABILITIES					
202	Accounts Payable	86,869.28	111,483.83	(24,614.55)	(22.08)
	LIABILITIES TOTALS	\$86,869.28	\$111,483.83	(\$24,614.55)	(22.08%)
FUND EQUITY					
395	Unrestricted Net Assets	9,270,631.54	9,270,631.54	.00	.00
	FUND EQUITY TOTALS Prior to Current Year Changes	\$9,270,631.54	\$9,270,631.54	\$0.00	0.00%
	Prior Year Fund Equity Adjustment	.00			
	Fund Revenues	(2,328,026.59)			
	Fund Expenses	1,290,541.84			
	FUND EQUITY TOTALS	\$10,308,116.29	\$9,270,631.54	\$1,037,484.75	11.19%
	LIABILITIES AND FUND EQUITY TOTALS	\$10,394,985.57	\$9,382,115.37	\$1,012,870.20	10.80%
	Fund 1000 - Operations Totals	\$0.00	\$0.00	\$0.00	+++
	Fund Type Enterprise Funds Totals	\$0.00	\$0.00	\$0.00	+++
	Fund Category Proprietary Funds Totals	\$0.00	\$0.00	\$0.00	+++
	Grand Totals	\$0.00	\$0.00	\$0.00	+++



Operations Fund A/P Invoice Report

Payment Date Range 09/01/20 - 09/30/20
 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 10079 - AT&T									
X09132020	Monthly Backup Service - Acct #287270517071, 2020-09	Paid by Check #10803		09/05/2020	09/17/2020	09/17/2020		09/25/2020	214.00
Vendor 10079 - AT&T Totals							Invoices	1	\$214.00
Vendor 10143 - Cincinnati Insurance Company, The									
09/09/20	Prepay General Liability Insurance, Policy #0551527, (1 of 4)	Paid by Check #10804		09/09/2020	10/01/2020	09/09/2020		09/25/2020	6,474.00
Vendor 10143 - Cincinnati Insurance Company, The Totals							Invoices	1	\$6,474.00
Vendor 10068 - Comcast Business Services									
08/24/20	Service @ 4001 Fisher Rd - Acct #8529101260033437, 2020-09	Paid by Check #10788		08/24/2020	09/14/2020	09/03/2020		09/04/2020	148.35
Vendor 10068 - Comcast Business Services Totals							Invoices	1	\$148.35
Vendor 10049 - Consumers Energy									
201540416629	4255 N Center Rd, 2020-09	Paid by Check #10805		09/16/2020	10/09/2020	09/17/2020		09/25/2020	36.39
Vendor 10049 - Consumers Energy Totals							Invoices	1	\$36.39
Vendor 10006 - DTE Energy Co.									
200362310789	4001 Fisher Rd Account # 910041017328, 2020-08	Paid by Check #10789		08/24/2020	09/17/2020	08/31/2020		09/04/2020	53,490.77
200472215468	8763 Martin Rd Account # 910040976516, 2020-08	Paid by Check #10795		08/26/2020	09/18/2020	08/25/2020		09/15/2020	1,730.98
08-20, 8793	8793 Martin Rd Account # 920011035333, 2020-08	Paid by Check #10796		09/01/2020	09/29/2020	08/31/2020		09/15/2020	33.78
08-20, 8949	8949 Lakeshore Rd Account # 920011035473, 2020-08	Paid by Check #10806		09/11/2020	10/05/2020	08/31/2020		09/25/2020	58.02
Vendor 10006 - DTE Energy Co. Totals							Invoices	4	\$55,313.55
Vendor 10081 - Exhibition Services, Inc.									
1040	KWA August 2020 Board Meeting Setup.	Paid by Check #10797		08/13/2020	09/13/2020	08/31/2020		09/15/2020	698.00
Vendor 10081 - Exhibition Services, Inc. Totals							Invoices	1	\$698.00
Vendor 10010 - Genesee County Drain Commissioner - WWS									
2020-00000009	Service Agreement with GCDC Water & Waste, 2020-08	Paid by Check #10790		09/01/2020	10/01/2020	08/31/2020		09/04/2020	26,956.00
Vendor 10010 - Genesee County Drain Commissioner - WWS Totals							Invoices	1	\$26,956.00
Vendor 10136 - Global Equipment Company Inc.									
116397593	Steel Ladder Safety Post	Paid by Check #10807		08/11/2020	09/11/2020	08/11/2020		09/25/2020	444.95
Vendor 10136 - Global Equipment Company Inc. Totals							Invoices	1	\$444.95
Vendor 10091 - Kerrigan Lawn Care									



Operations Fund A/P Invoice Report

Payment Date Range 09/01/20 - 09/30/20
 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
3775	Lawn Maintenance 2020-08	Paid by Check #10791		09/02/2020	09/17/2020	08/31/2020			350.00
		Vendor 10091 - Kerrigan Lawn Care Totals				Invoices	1		\$350.00
Vendor 10022 - McGraw Morris P.C. 7093	Legal, 2020-08	Paid by Check #10792		09/03/2020	09/03/2020	08/31/2020		09/04/2020	1,578.28
		Vendor 10022 - McGraw Morris P.C. Totals				Invoices	1		\$1,578.28
Vendor 10095 - McNaughton - McKay Electric Company 207619717-00	Programming of Rockwell Controllers	Paid by Check #10798		08/26/2020	09/26/2020	08/31/2020		09/15/2020	1,510.00
		Vendor 10095 - McNaughton - McKay Electric Company Totals				Invoices	1		\$1,510.00
Vendor 10104 - Michigan CAT SD10806690	Caterpillar Annual PM level 1&2, battery and Load Bank Test	Paid by Check #10794		02/26/2020	03/26/2020	01/29/2020		09/14/2020	1,255.80
		Vendor 10104 - Michigan CAT Totals				Invoices	1		\$1,255.80
Vendor 10061 - North Arrow Technologies, Inc 04-897	Geographic Information System (GIS)	Paid by Check #10799		09/01/2020	10/01/2020	08/31/2020		09/15/2020	400.00
		Vendor 10061 - North Arrow Technologies, Inc Totals				Invoices	1		\$400.00
Vendor 10048 - Peabody Insurance 09/24/20	Prepay KWA Director & Officers Policy 10/01/20 to 10/01/21	Paid by Check #10808		09/24/2020	10/24/2020	09/24/2020		09/25/2020	3,496.00
		Vendor 10048 - Peabody Insurance Totals				Invoices	1		\$3,496.00
Vendor 10134 - PVS Nolwood Chemicals 685332	Sodium Hypochlorite 12.5%	Paid by Check #10809		07/13/2020	08/13/2020	07/13/2020		09/25/2020	4,036.07
685880	Sodium Hypochlorite 12.5%	Paid by Check #10809		08/03/2020	09/03/2020	08/03/2020		09/25/2020	4,067.05
687167	Sodium Hypochlorite 12.5%	Paid by Check #10809		08/21/2020	09/21/2020	08/21/2020		09/25/2020	4,006.92
689279	Sodium Hypochlorite 12.5%	Paid by Check #10809		09/10/2020	10/10/2020	09/10/2020		09/25/2020	4,174.56
		Vendor 10134 - PVS Nolwood Chemicals Totals				Invoices	4		\$16,284.60
Vendor 10090 - SemcoEnergy 09-20	4101 Fisher Rd, 2020-09	Paid by Check #10810		09/09/2020	10/09/2020	09/09/2020		09/25/2020	20.56
		Vendor 10090 - SemcoEnergy Totals				Invoices	1		\$20.56
Vendor 10057 - Verizon Wireless 9862236962	Scada Monthly Service - Acct #542072785-00001, 2020-09	Paid by Check #10800		09/06/2020	09/28/2020	09/08/2020		09/15/2020	184.12
9862237812	WIN 911 Monthly Service - Acct #542169107-00001, 2020-09	Paid by Check #10800		09/06/2020	09/28/2020	09/08/2020		09/15/2020	47.32
9862276748	IPS Video Service - Acct #942170730-00001, 2020-09	Paid by Check #10800		09/06/2020	09/28/2020	09/08/2020		09/15/2020	40.01



Operations Fund A/P Invoice Report

Payment Date Range 09/01/20 - 09/30/20
 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 10057 - Verizon Wireless Totals				Invoices	3	<u>\$271.45</u>
Vendor 10033 - View Newspaper Group 296716	KWA Public Notice of Budget Meeting	Paid by Check #10793		07/31/2020	08/30/2020	07/08/2020		09/04/2020	42.30
			Vendor 10033 - View Newspaper Group Totals				Invoices	1	<u>\$42.30</u>
Vendor 10034 - Wade Trim 3016895	Power Point generation for outside community.	Paid by Check #10801		08/20/2020	09/08/2020	07/31/2020		09/15/2020	380.00
			Vendor 10034 - Wade Trim Totals				Invoices	1	<u>\$380.00</u>
Vendor 10062 - Worth Township D.P.W. 08-20	4001 Fisher Rd - Lake Huron Pump Station, 2020-08	Paid by Check #10802		09/01/2020	09/28/2020	08/31/2020		09/15/2020	94.48
			Vendor 10062 - Worth Township D.P.W. Totals				Invoices	1	<u>\$94.48</u>
			Grand Totals				Invoices	28	<u><u>\$115,968.71</u></u>



KWA 2020 Operations Budget

Through 09/30/20
 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
Fund 1000 - Operations									
REVENUE									
Commodity	2,439,672.00	.00	2,439,672.00	208,247.56	.00	2,242,678.32	196,993.68	92	2,691,230.92
Interest	4,500.00	.00	4,500.00	1,545.34	.00	85,348.27	(80,848.27)	1897	160,243.45
REVENUE TOTALS	\$2,444,172.00	\$0.00	\$2,444,172.00	\$209,792.90	\$0.00	\$2,328,026.59	\$116,145.41	95%	\$2,851,474.37
EXPENSE									
Professional Services	221,000.00	.00	221,000.00	1,540.28	.00	55,005.68	165,994.32	25	112,067.27
Insurances	99,750.00	.00	99,750.00	157.20	.00	27,361.13	72,388.87	27	13,541.28
Administration	323,472.00	.00	323,472.00	26,956.00	.00	323,472.00	.00	100	323,472.00
Permits, Print / Publications	2,000.00	.00	2,000.00	.00	.00	1,188.30	811.70	59	921.11
Utilities	1,030,000.00	.00	1,030,000.00	53,704.04	.00	653,336.05	376,663.95	63	763,856.16
Chemicals	100,000.00	.00	100,000.00	4,174.56	.00	53,197.15	46,802.85	53	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	5,359.71	12,505.50	176,981.53	471,962.97	29	296,620.42
EXPENSE TOTALS	\$2,439,672.00	\$0.00	\$2,439,672.00	\$91,891.79	\$12,505.50	\$1,290,541.84	\$1,136,624.66	53%	\$1,528,319.70
Fund 1000 - Operations Totals									
REVENUE TOTALS	2,444,172.00	.00	2,444,172.00	209,792.90	.00	2,328,026.59	116,145.41	95%	2,851,474.37
EXPENSE TOTALS	2,439,672.00	.00	2,439,672.00	91,891.79	12,505.50	1,290,541.84	1,136,624.66	53%	1,528,319.70
Fund 1000 - Operations Totals	\$4,500.00	\$0.00	\$4,500.00	\$117,901.11	(\$12,505.50)	\$1,037,484.75	(\$1,020,479.25)		\$1,323,154.67
Grand Totals									
REVENUE TOTALS	2,444,172.00	.00	2,444,172.00	209,792.90	.00	2,328,026.59	116,145.41	95%	2,851,474.37
EXPENSE TOTALS	2,439,672.00	.00	2,439,672.00	91,891.79	12,505.50	1,290,541.84	1,136,624.66	53%	1,528,319.70
Grand Totals	\$4,500.00	\$0.00	\$4,500.00	\$117,901.11	(\$12,505.50)	\$1,037,484.75	(\$1,020,479.25)		\$1,323,154.67



KWA Balance Sheet - Construction Fund

Through 09/30/20

Detail Listing

Include Rollup Account/Rollup to Account

Account	Account Description	Current YTD Balance	Prior Year Total Actual	Net Change	Change %
Fund Category Proprietary Funds					
Fund Type Enterprise Funds					
Fund 2400 - LHI					
ASSETS					
002	Cash - Construction:				
002.01	Cash - Construction: Checking Account	381,754.36	462,901.35	(81,146.99)	(17.53)
002.02	Cash - Construction: Investment Account	.00	524,029.62	(524,029.62)	(100.00)
	002 - Cash - Construction: Totals	\$381,754.36	\$986,930.97	(\$605,176.61)	(61.32%)
010	Cash - Restricted:				
010.01	Cash - Restricted: Bond Reserve - Series 2014	17,961,149.48	17,526,365.90	434,783.58	2.48
010.02	Cash - Restricted: Bond Debt Service Account	14,931,019.76	14,583,056.48	347,963.28	2.39
010.03	Cash - Restricted: Bond Reserve - Series 2018	2,873,207.50	2,851,990.79	21,216.71	.74
	010 - Cash - Restricted: Totals	\$35,765,376.74	\$34,961,413.17	\$803,963.57	2.30%
020	Cash on Deposit:				
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
	020 - Cash on Deposit: Totals	\$200,000.00	\$200,000.00	\$0.00	0.00%
061	Interest Receivable				
061.01	Interest Receivable Debt Reserve/Retirement	.00	65,061.33	(65,061.33)	(100.00)
	061 - Interest Receivable Totals	\$0.00	\$65,061.33	(\$65,061.33)	(100.00%)
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
	ASSETS TOTALS	\$357,579,474.52	\$357,445,748.89	\$133,725.63	0.04%
LIABILITIES AND FUND EQUITY					
LIABILITIES					
202	Accounts Payable	28,761.41	582,832.10	(554,070.69)	(95.07)
250	Bonds Payable - Current				
250.01	Bonds Payable - Current Series 2014A	4,655,000.00	4,475,000.00	180,000.00	4.02
250.03	Bonds Payable - Current Series 2018	1,240,000.00	1,195,000.00	45,000.00	3.77
	250 - Bonds Payable - Current Totals	\$5,895,000.00	\$5,670,000.00	\$225,000.00	3.97%
251	Interest Payable				
251.01	Interest Payable Series 2014A	4,407,390.65	4,483,953.15	(76,562.50)	(1.71)
251.03	Interest Payable Series 2018	1,321,354.15	1,341,270.85	(19,916.70)	(1.48)
	251 - Interest Payable Totals	\$5,728,744.80	\$5,825,224.00	(\$96,479.20)	(1.66%)
252	Lease Payable - Current Portion				
252.01	Lease Payable - Current Portion GCDC-WWS, Series 2013	975,000.00	935,000.00	40,000.00	4.28
	252 - Lease Payable - Current Portion Totals	\$975,000.00	\$935,000.00	\$40,000.00	4.28%
253	Lease Interest Payable				
253.01	Lease Interest Payable GCDC-WWS, Series 2013	647,578.15	663,161.45	(15,583.30)	(2.35)
	253 - Lease Interest Payable Totals	\$647,578.15	\$663,161.45	(\$15,583.30)	(2.35%)



KWA Balance Sheet - Construction Fund

Through 09/30/20

Detail Listing

Include Rollup Account/Rollup to Account

Account	Account Description	Current YTD Balance	Prior Year Total Actual	Net Change	Change %
Fund Category Proprietary Funds					
Fund Type Enterprise Funds					
Fund 2400 - LHI					
LIABILITIES AND FUND EQUITY					
LIABILITIES					
289	Premium on Bonds				
289.01	Premium on Bonds Series 2014A	9,058,583.76	9,452,435.23	(393,851.47)	(4.17)
289.03	Premium on Bonds Series 2018	6,235,641.69	6,485,067.36	(249,425.67)	(3.85)
	289 - Premium on Bonds Totals	\$15,294,225.45	\$15,937,502.59	(\$643,277.14)	(4.04%)
300	Bonds Payable - Long-term				
300.01	Bonds Payable - Long-term Series 2014A	202,990,000.00	207,645,000.00	(4,655,000.00)	(2.24)
300.03	Bonds Payable - Long-term Series 2018	62,185,000.00	63,425,000.00	(1,240,000.00)	(1.96)
	300 - Bonds Payable - Long-term Totals	\$265,175,000.00	\$271,070,000.00	(\$5,895,000.00)	(2.17%)
301	Lease Payable - Long Term				
301.01	Lease Payable - Long Term GCDC-WWS, Series 2013	31,325,000.00	32,300,000.00	(975,000.00)	(3.02)
	301 - Lease Payable - Long Term Totals	\$31,325,000.00	\$32,300,000.00	(\$975,000.00)	(3.02%)
302	Lease Interest Payable Long-term				
302.01	Lease Interest Payable Long-term GCDCWWS, Series 2013	5,258,647.64	5,258,647.64	.00	.00
	302 - Lease Interest Payable Long-term Totals	\$5,258,647.64	\$5,258,647.64	\$0.00	0.00%
	LIABILITIES TOTALS	\$330,327,957.45	\$338,242,367.78	(\$7,914,410.33)	(2.34%)
FUND EQUITY					
393	Restricted Net Assets	8,619,685.00	8,619,685.00	.00	.00
395	Unrestricted Net Assets	(5,258,647.89)	(5,258,647.89)	.00	.00
399	Invested in Capital Assets	15,842,344.00	15,842,344.00	.00	.00
	FUND EQUITY TOTALS Prior to Current Year Changes	\$19,203,381.11	\$19,203,381.11	\$0.00	0.00%
	Prior Year Fund Equity Adjustment	.00			
	Fund Revenues	(22,781,933.07)			
	Fund Expenses	14,733,797.11			
	FUND EQUITY TOTALS	\$27,251,517.07	\$19,203,381.11	\$8,048,135.96	41.91%
	LIABILITIES AND FUND EQUITY TOTALS	\$357,579,474.52	\$357,445,748.89	\$133,725.63	0.04%
	Fund 2400 - LHI Totals	\$0.00	\$0.00	\$0.00	+++
	Fund Type Enterprise Funds Totals	\$0.00	\$0.00	\$0.00	+++
	Fund Category Proprietary Funds Totals	\$0.00	\$0.00	\$0.00	+++
	Grand Totals	\$0.00	\$0.00	\$0.00	+++



Construction Fund A/P Invoice Report

Payment Date Range 09/01/20 - 09/30/20
 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 10022 - McGraw Morris P.C.									
7094	Lapeer County Road Commission Show Cause, 2020-08	Paid by Check #20627		09/03/2020	09/03/2020	08/31/2020		09/04/2020	26,805.00
7095	LCRC Litigation, 2020-08	Paid by Check #20627		09/03/2020	09/03/2020	08/31/2020		09/04/2020	9,195.00
		Vendor 10022 - McGraw Morris P.C. Totals					Invoices	2	<u>\$36,000.00</u>
		Grand Totals					Invoices	2	<u><u>\$36,000.00</u></u>