



KWA Balance Sheet - Operations Fund

Through 01/31/20

Detail Listing

Include Rollup Account/Rollup to Account

Account	Account Description	Current YTD Balance	Prior Year Total Actual	Net Change	Change %
Fund Category	Proprietary Funds				
Fund Type	Enterprise Funds				
Fund	1000 - Operations				
	ASSETS				
001	Cash - Operations:				
001.01	Cash - Operations: Checking Account	989,861.16	639,123.72	350,737.44	54.88
001.02	Cash - Operations: Investment Account	1,338,927.54	1,337,125.50	1,802.04	.13
	001 - Cash - Operations: Totals	\$2,328,788.70	\$1,976,249.22	\$352,539.48	17.84%
030	Investments	7,148,320.71	7,059,735.01	88,585.70	1.25
040	Accounts Receivable	161,074.36	249,928.92	(88,854.56)	(35.55)
061	Interest Receivable	24,597.16	96,202.22	(71,605.06)	(74.43)
	ASSETS TOTALS	\$9,662,780.93	\$9,382,115.37	\$280,665.56	2.99%
	LIABILITIES AND FUND EQUITY				
	LIABILITIES				
202	Accounts Payable	106,506.12	111,483.83	(4,977.71)	(4.46)
	LIABILITIES TOTALS	\$106,506.12	\$111,483.83	(\$4,977.71)	(4.46%)
	FUND EQUITY				
395	Unrestricted Net Assets	7,947,476.87	7,947,476.87	.00	.00
	FUND EQUITY TOTALS Prior to Current Year Changes	\$7,947,476.87	\$7,947,476.87	\$0.00	0.00%
	Prior Year Fund Equity Adjustment	(1,323,154.67)			
	Fund Revenues	(700,340.72)			
	Fund Expenses	414,697.45			
	FUND EQUITY TOTALS	\$9,556,274.81	\$7,947,476.87	\$1,608,797.94	20.24%
	LIABILITIES AND FUND EQUITY TOTALS	\$9,662,780.93	\$8,058,960.70	\$1,603,820.23	19.90%
	Fund 1000 - Operations Totals	\$0.00	\$1,323,154.67	(\$1,323,154.67)	(100.00%)
	Fund Type Enterprise Funds Totals	\$0.00	\$1,323,154.67	(\$1,323,154.67)	(100.00%)
	Fund Category Proprietary Funds 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 01/01/20 - 01/31/20
 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 10060 - A - Frame Awards									
36403	Plaques & Engraving	Paid by Check #10644		12/17/2019	01/01/2020	12/17/2019		01/13/2020	50.00
				Vendor 10060 - A - Frame Awards Totals			Invoices	1	<u>\$50.00</u>
Vendor 10079 - AT&T									
X01132020	Monthly Backup Service - Acct #287270517071, 2020-01	Paid by Check #10655		01/05/2020	01/28/2020	01/05/2020		01/27/2020	214.00
				Vendor 10079 - AT&T Totals			Invoices	1	<u>\$214.00</u>
Vendor 10068 - Comcast Business Services									
12/24/19	Service @ 4001 Fisher Rd - Acct #8529101260033437, 2020-01	Paid by Check #10645		12/24/2019	01/14/2020	01/01/2020		01/13/2020	138.35
				Vendor 10068 - Comcast Business Services Totals			Invoices	1	<u>\$138.35</u>
Vendor 10049 - Consumers Energy									
204565789230	4255 N Center Rd, 2020-01	Paid by Check #10656		01/16/2020	02/07/2020	01/15/2020		01/27/2020	33.47
				Vendor 10049 - Consumers Energy Totals			Invoices	1	<u>\$33.47</u>
Vendor 10006 - DTE Energy Co.									
11-19, 8793	8793 Martin Rd Account # 920011035333, 2019-11	Paid by Check #10648		12/04/2019	01/13/2020	11/30/2019		01/13/2020	35.31
11-19, 8949	8949 Lakeshore Rd Account # 920011035473, 2019-11	Paid by Check #10649		12/11/2019	01/17/2020	11/30/2019		01/13/2020	45.65
200461783770	4001 Fisher Rd Account # 910041017328, 2019-12	Paid by Check #10647		12/20/2019	01/17/2020	12/19/2019		01/13/2020	56,006.05
200331873338	8763 Martin Rd Account # 910040976516, 2019-12	Paid by Check #10646		12/23/2019	01/21/2020	12/22/2019		01/13/2020	2,925.82
12-19, 8793	8793 Martin Rd Account # 920011035333, 2019-12	Paid by Check #10648		01/03/2020	01/29/2020	12/31/2019		01/13/2020	58.33
12-19, 8793 - 2	8793 Martin Rd Account # 920011035333, 2019-12	Paid by Check #10657		01/03/2020	02/11/2020	12/31/2019		01/27/2020	20.62
12-19, 8949	8949 Lakeshore Rd Account # 920011035473, 2019-12	Paid by Check #10658		01/10/2020	02/05/2020	12/31/2019		01/27/2020	47.21
				Vendor 10006 - DTE Energy Co. Totals			Invoices	7	<u>\$59,138.99</u>
Vendor 10010 - Genesee County Drain Commissioner - WWS									
2020-00000001	Service Agreement with GCDC Water & Waste, 2019-12	Paid by Check #10650		01/06/2020	02/05/2020	12/31/2019		01/13/2020	26,956.00
				Vendor 10010 - Genesee County Drain Commissioner - WWS Totals			Invoices	1	<u>\$26,956.00</u>
Vendor 10022 - McGraw Morris P.C.									
6380	Legal, 2019-12	Paid by Check #10651		01/07/2020	02/07/2020	12/31/2019		01/13/2020	615.00
				Vendor 10022 - McGraw Morris P.C. Totals			Invoices	1	<u>\$615.00</u>
Vendor 10095 - McNaughton - McKay Electric Company									
20159859-00	LHPS VFD Repair	Paid by Check #10652		11/29/2019	12/29/2019	11/29/2019		01/13/2020	650.54



Operations Fund A/P Invoice Report

Payment Date Range 01/01/20 - 01/31/20
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 Summary Listing

Invoice Number	Invoice Description	Status	Held Reason	Invoice Date	Due Date	G/L Date	Received Date	Payment Date	Invoice Net Amount
20165947-00	Repair of VFD #1 LHPS	Paid by Check #10659		12/16/2019	01/16/2020	12/16/2019			10,777.34
	Vendor 10095 - McNaughton - McKay Electric Company Totals						Invoices	2	<u>\$11,427.88</u>
Vendor 10129 - Metcalf Electric									
2495	Labor for VFD Repair at LHPS	Paid by Check #10660		01/14/2020	02/13/2020	01/14/2020		01/27/2020	9,413.89
	Vendor 10129 - Metcalf Electric Totals						Invoices	1	<u>\$9,413.89</u>
Vendor 10026 - Plante & Moran, PLLC									
1767996	Audit - Fiscal Year 2019	Paid by Check #10653		12/17/2019	01/17/2020	12/17/2019		01/13/2020	16,925.00
1771293	Financial Assistance	Paid by Check #10653		12/29/2019	01/26/2020	12/23/2019		01/13/2020	2,719.00
	Vendor 10026 - Plante & Moran, PLLC Totals						Invoices	2	<u>\$19,644.00</u>
Vendor 10090 - SemcoEnergy									
01-20	4101 Fisher Rd, 2020-01	Paid by Check #10661		01/10/2020	02/06/2020	01/09/2020		01/27/2020	499.34
	Vendor 10090 - SemcoEnergy Totals						Invoices	1	<u>\$499.34</u>
Vendor 10057 - Verizon Wireless									
9845712682	Scada Monthly Service - Acct #542072785-00001, 2020-01	Paid by Check #10662		01/06/2020	01/29/2020	01/06/2020		01/27/2020	180.68
9845713598	WIN 911 Monthly Service - Acct #542169107-00001, 2020-01	Paid by Check #10662		01/06/2020	01/29/2020	01/06/2020		01/27/2020	47.32
9845751134	IPS Video Service - Acct #942170730-00001, 2020-01	Paid by Check #10662		01/06/2020	01/29/2020	01/06/2020		01/27/2020	40.01
	Vendor 10057 - Verizon Wireless Totals						Invoices	3	<u>\$268.01</u>
Vendor 10062 - Worth Township D.P.W.									
12-19	4001 Fisher Rd - Lake Huron Pump Station, 2019-12	Paid by Check #10654		01/07/2020	01/20/2020	12/31/2019		01/13/2020	95.05
	Vendor 10062 - Worth Township D.P.W. Totals						Invoices	1	<u>\$95.05</u>
	Grand Totals						Invoices	23	<u><u>\$128,493.98</u></u>



KWA 2020 Operations Budget

Through 01/31/20
 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
Fund 1000 - Operations									
REVENUE									
Commodity	2,439,672.00	.00	2,439,672.00	161,074.36	.00	680,230.80	1,759,441.20	28	2,691,230.92
Interest	4,500.00	.00	4,500.00	14,759.01	.00	20,109.92	(15,609.92)	447	160,243.45
REVENUE TOTALS	\$2,444,172.00	\$0.00	\$2,444,172.00	\$175,833.37	\$0.00	\$700,340.72	\$1,743,831.28	29%	\$2,851,474.37
EXPENSE									
Professional Services	221,000.00	.00	221,000.00	16,875.00	32,621.00	35,714.14	152,664.86	31	112,067.27
Insurances	99,750.00	.00	99,750.00	.00	11,515.00	15,217.00	73,018.00	27	13,541.28
Administration	323,472.00	.00	323,472.00	26,956.00	215,648.00	107,824.00	.00	100	323,472.00
Permits, Print / Publications	2,000.00	.00	2,000.00	.00	.00	350.00	1,650.00	18	921.11
Utilities	1,030,000.00	.00	1,030,000.00	60,855.52	14,134.35	219,314.24	796,551.41	23	763,856.16
Chemicals	100,000.00	.00	100,000.00	.00	34,020.09	11,914.43	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	11,559.09	28,462.12	24,363.64	608,624.24	8	296,620.42
EXPENSE TOTALS	\$2,439,672.00	\$0.00	\$2,439,672.00	\$116,245.61	\$336,400.56	\$414,697.45	\$1,688,573.99	31%	\$1,528,319.70
Fund 1000 - Operations Totals									
REVENUE TOTALS	2,444,172.00	.00	2,444,172.00	175,833.37	.00	700,340.72	1,743,831.28	29%	2,851,474.37
EXPENSE TOTALS	2,439,672.00	.00	2,439,672.00	116,245.61	336,400.56	414,697.45	1,688,573.99	31%	1,528,319.70
Fund 1000 - Operations Totals	\$4,500.00	\$0.00	\$4,500.00	\$59,587.76	(\$336,400.56)	\$285,643.27	\$55,257.29		\$1,323,154.67
Grand Totals									
REVENUE TOTALS	2,444,172.00	.00	2,444,172.00	175,833.37	.00	700,340.72	1,743,831.28	29%	2,851,474.37
EXPENSE TOTALS	2,439,672.00	.00	2,439,672.00	116,245.61	336,400.56	414,697.45	1,688,573.99	31%	1,528,319.70
Grand Totals	\$4,500.00	\$0.00	\$4,500.00	\$59,587.76	(\$336,400.56)	\$285,643.27	\$55,257.29		\$1,323,154.67



KWA Balance Sheet - Construction Fund

Through 01/31/20

Detail Listing

Include Rollup Account/Rollup to Account

Account	Account Description	Current YTD Balance	Prior Year Total Actual	Net Change	Change %
Fund Category Proprietary Funds					
Fund Type Enterprise Funds					
Fund 2400 - LHI					
ASSETS					
002	Cash - Construction:				
002.01	Cash - Construction: Checking Account	805,381.90	462,901.35	342,480.55	73.99
002.02	Cash - Construction: Investment Account	.00	524,029.62	(524,029.62)	(100.00)
	002 - Cash - Construction: Totals	\$805,381.90	\$986,930.97	(\$181,549.07)	(18.40%)
010	Cash - Restricted:				
010.01	Cash - Restricted: Bond Reserve - Series 2014	17,675,126.37	17,526,365.90	148,760.47	.85
010.02	Cash - Restricted: Bond Debt Service Account	7,686,810.50	14,583,056.48	(6,896,245.98)	(47.29)
010.03	Cash - Restricted: Bond Reserve - Series 2018	2,861,125.94	2,851,990.79	9,135.15	.32
	010 - Cash - Restricted: Totals	\$28,223,062.81	\$34,961,413.17	(\$6,738,350.36)	(19.27%)
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	\$350,460,788.13	\$357,445,748.89	(\$6,984,960.76)	(1.95%)
LIABILITIES AND FUND EQUITY					
LIABILITIES					
202	Accounts Payable	555,767.58	582,832.10	(27,064.52)	(4.64)
250	Bonds Payable - Current				
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)
	250 - Bonds Payable - Current Totals	(\$1,320,268.75)	\$5,670,000.00	(\$6,990,268.75)	(123.29%)
251	Interest Payable				
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
	251 - Interest Payable Totals	\$5,825,224.00	\$5,825,224.00	\$0.00	0.00%
252	Lease Payable - Current Portion				
252.01	Lease Payable - Current Portion GCDC-WWS, Series 2013	.00	935,000.00	(935,000.00)	(100.00)
	252 - Lease Payable - Current Portion Totals	\$0.00	\$935,000.00	(\$935,000.00)	(100.00%)
253	Lease Interest Payable				
253.01	Lease Interest Payable GCDC-WWS, Series 2013	663,161.45	663,161.45	.00	.00
	253 - Lease Interest Payable Totals	\$663,161.45	\$663,161.45	\$0.00	0.00%



KWA Balance Sheet - Construction Fund

Through 01/31/20

Detail Listing

Include Rollup Account/Rollup to Account

Account	Account Description	Current YTD Balance	Prior Year Total Actual	Net Change	Change %
Fund Category 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	9,452,435.23	9,452,435.23	.00	.00
289.03	Premium on Bonds Series 2018	6,485,067.36	6,485,067.36	.00	.00
	289 - Premium on Bonds Totals	\$15,937,502.59	\$15,937,502.59	\$0.00	0.00%
300	Bonds Payable - Long-term				
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
	300 - Bonds Payable - Long-term Totals	\$271,070,000.00	\$271,070,000.00	\$0.00	0.00%
301	Lease Payable - Long Term				
301.01	Lease Payable - Long Term GCDC-WWS, Series 2013	32,300,000.00	32,300,000.00	.00	.00
	301 - Lease Payable - Long Term Totals	\$32,300,000.00	\$32,300,000.00	\$0.00	0.00%
302	Lease Interest Payable Long-term				
302.01	Lease Interest Payable Long-term GDCWWS, 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	\$330,290,034.51	\$338,242,367.78	(\$7,952,333.27)	(2.35%)
FUND EQUITY					
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
	FUND EQUITY TOTALS Prior to Current Year Changes	\$16,894,715.81	\$16,894,715.81	\$0.00	0.00%
	Prior Year Fund Equity Adjustment	(2,308,665.30)			
	Fund Revenues	(7,587,886.64)			
	Fund Expenses	6,620,514.13			
	FUND EQUITY TOTALS	\$20,170,753.62	\$16,894,715.81	\$3,276,037.81	19.39%
	LIABILITIES AND FUND EQUITY TOTALS	\$350,460,788.13	\$355,137,083.59	(\$4,676,295.46)	(1.32%)
	Fund 2400 - LHI Totals	\$0.00	\$2,308,665.30	(\$2,308,665.30)	(100.00%)
	Fund Type Enterprise Funds Totals	\$0.00	\$2,308,665.30	(\$2,308,665.30)	(100.00%)
	Fund Category Proprietary Funds 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 01/01/20 - 01/31/20
 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 10022 - McGraw Morris P.C.									
6381	Lapeer County Road Commission Show Cause, 2019-12	Paid by Check #20610		01/07/2020	02/07/2020	12/31/2019		01/13/2020	12,061.07
6382	LCRC Litigation, 2019-12	Paid by Check #20610		01/07/2020	02/07/2020	12/31/2019		01/13/2020	18,720.00
		Vendor 10022 - McGraw Morris P.C. Totals					Invoices	2	<u>\$30,781.07</u>
		Grand Totals					Invoices	2	<u><u>\$30,781.07</u></u>