



KWA Balance Sheet - Operations Fund

Through 03/31/21

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	1,400,329.13	1,601,966.02	(201,636.89)	(12.59)
001.02	Cash - Operations: Investment Account	1,840,331.79	1,340,243.21	500,088.58	37.31
	001 - Cash - Operations: Totals	\$3,240,660.92	\$2,942,209.23	\$298,451.69	10.14%
030	Investments	7,309,471.30	7,235,796.03	73,675.27	1.02
040	Accounts Receivable	135,283.37	208,448.56	(73,165.19)	(35.10)
061	Interest Receivable	.00	47,924.04	(47,924.04)	(100.00)
118	Prepaid Expense	9,970.00	9,970.00	.00	.00
	ASSETS TOTALS	\$10,695,385.59	\$10,444,347.86	\$251,037.73	2.40%
LIABILITIES AND FUND EQUITY					
LIABILITIES					
202	Accounts Payable	89,113.93	97,272.34	(8,158.41)	(8.39)
	LIABILITIES TOTALS	\$89,113.93	\$97,272.34	(\$8,158.41)	(8.39%)
FUND EQUITY					
395	Unrestricted Net Assets	10,347,075.52	10,347,075.52	.00	.00
	FUND EQUITY TOTALS Prior to Current Year Changes	\$10,347,075.52	\$10,347,075.52	\$0.00	0.00%
	Prior Year Fund Equity Adjustment	.00			
	Fund Revenues	(892,650.44)			
	Fund Expenses	633,454.30			
	FUND EQUITY TOTALS	\$10,606,271.66	\$10,347,075.52	\$259,196.14	2.51%
	LIABILITIES AND FUND EQUITY TOTALS	\$10,695,385.59	\$10,444,347.86	\$251,037.73	2.40%
	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 03/01/21 - 03/31/21
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										
36949	Award & engraving for Greg Alexander.	Paid by Check #10909		01/08/2021	01/23/2021	01/31/2021		03/08/2021	15.00	
							Vendor 10060 - A - Frame Awards Totals	Invoices	1	<u>\$15.00</u>
Vendor 10079 - AT&T										
X03132021	Monthly Backup Service - Acct #287270517071, 2021- 03	Paid by Check #10923		03/06/2021	03/28/2021	03/06/2021		03/22/2021	214.00	
							Vendor 10079 - AT&T Totals	Invoices	1	<u>\$214.00</u>
Vendor 10143 - Cincinnati Insurance Company, The										
03/10/21	General Liability Insurance, Policy #0551527, (3 of 4)	Paid by Check #10924		03/10/2021	04/01/2021	03/10/2021		03/22/2021	6,474.00	
							Vendor 10143 - Cincinnati Insurance Company, The Totals	Invoices	1	<u>\$6,474.00</u>
Vendor 10105 - CNA Surety										
05/04/21	MI Highway Permit County of Saint Clair	Paid by Check #10919		03/11/2021	05/04/2021	03/11/2021		03/15/2021	200.00	
							Vendor 10105 - CNA Surety Totals	Invoices	1	<u>\$200.00</u>
Vendor 10068 - Comcast Business Services										
02/24/21	Service @ 4001 Fisher Rd - Acct #8529101260033437, 2021-03	Paid by Check #10910		02/24/2021	03/17/2021	03/01/2021		03/08/2021	148.35	
							Vendor 10068 - Comcast Business Services Totals	Invoices	1	<u>\$148.35</u>
Vendor 10150 - Commerce Controls, Inc.										
59273	PLC Programming Services for Fault Handler at LHPS	Paid by Check #10911		03/01/2021	03/31/2021	01/31/2021		03/08/2021	625.00	
							Vendor 10150 - Commerce Controls, Inc. Totals	Invoices	1	<u>\$625.00</u>
Vendor 10146 - Denise Buckley, LLC										
2021-KWA-2	Accounting & Audit Preparation Assistance - 2021-02	Paid by Check #10920		03/03/2021	04/03/2021	02/28/2021		03/15/2021	250.00	
							Vendor 10146 - Denise Buckley, LLC Totals	Invoices	1	<u>\$250.00</u>
Vendor 10006 - DTE Energy Co.										
02/21, 8793	8793 Martin Rd Account # 920011035333, 2021-02	Paid by Check #10921		02/02/2021	03/26/2021	02/28/2021		03/15/2021	83.61	
02/21, 8949	8949 Lakeshore Rd Account # 920011035473, 2021-02	Paid by Check #10925		02/09/2021	04/05/2021	02/28/2021		03/22/2021	59.19	
200432617129	4001 Fisher Rd Account # 910041017328, 2021-02	Paid by Check #10912		02/21/2021	03/18/2021	02/28/2021		03/08/2021	49,583.95	
200322680627	8763 Martin Rd Account # 910040976516, 2021-02	Paid by Check #10913		02/22/2021	03/18/2021	02/28/2021		03/08/2021	4,250.59	
							Vendor 10006 - DTE Energy Co. Totals	Invoices	4	<u>\$53,977.34</u>
Vendor 10010 - Genesee County Drain Commissioner - WWS										



Operations Fund A/P Invoice Report

Payment Date Range 03/01/21 - 03/31/21
 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
2021-00000003	Service Agreement with GCDC Water & Waste, 2021-02	Paid by Check #10914		03/01/2021	03/31/2021	02/28/2021		03/08/2021	26,956.00
Vendor 10010 - Genesee County Drain Commissioner - WWS Totals							Invoices	1	\$26,956.00
Vendor 10076 - Jones Chemicals, Inc. 847668	LHPS - Sodium Hypochlorite	Paid by Check #10922		03/05/2021	04/04/2021	03/05/2021		03/15/2021	3,863.25
Vendor 10076 - Jones Chemicals, Inc. Totals							Invoices	1	\$3,863.25
Vendor 10091 - Kerrigan Lawn Care 4087	LHS 4001 Fisher Rd - Snow Plows for the month of February.	Paid by Check #10915		02/27/2021	03/14/2021	02/28/2021		03/08/2021	425.00
Vendor 10091 - Kerrigan Lawn Care Totals							Invoices	1	\$425.00
Vendor 10022 - McGraw Morris P.C. 7600	Legal, 2021-02	Paid by Check #10916		03/02/2021	03/31/2021	02/28/2021		03/08/2021	30.00
Vendor 10022 - McGraw Morris P.C. Totals							Invoices	1	\$30.00
Vendor 10057 - Verizon Wireless 9874886930	Scada Monthly Service - Acct #542072785-00001, 2021-03	Paid by Check #10926		03/06/2021	03/29/2021	03/06/2021		03/22/2021	176.84
9874887757	WIN 911 Monthly Service - Acct #542169107-00001, 2021-03	Paid by Check #10926		03/06/2021	03/29/2021	03/06/2021		03/22/2021	46.97
9874928196	IPS Video Service - Acct #942170730-00001, 2021- 03	Paid by Check #10926		03/06/2021	03/29/2021	03/06/2021		03/22/2021	40.03
Vendor 10057 - Verizon Wireless Totals							Invoices	3	\$263.84
Vendor 10127 - WIN-911 BD126E81-2021517	Win-911 Maintenance - License Tracking #8003664	Paid by Check #10917		02/16/2021	03/16/2021	02/16/2021		03/08/2021	660.00
Vendor 10127 - WIN-911 Totals							Invoices	1	\$660.00
Vendor 10062 - Worth Township D.P.W. 02-21	4001 Fisher Rd - Lake Huron Pump Station, 2021-02	Paid by Check #10918		03/02/2021	03/28/2021	02/28/2021		03/08/2021	93.90
Vendor 10062 - Worth Township D.P.W. Totals							Invoices	1	\$93.90
Grand Totals							Invoices	20	\$94,195.68



KWA 2021 Operations Budget

Through 03/31/21
 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	1,963,722.00	.00	1,963,722.00	135,283.37	.00	866,292.76	1,097,429.24	44	2,242,678.32
Interest	4,500.00	.00	4,500.00	3,118.35	.00	26,357.68	(21,857.68)	586	133,272.31
REVENUE TOTALS	\$1,968,222.00	\$0.00	\$1,968,222.00	\$138,401.72	\$0.00	\$892,650.44	\$1,075,571.56	45%	\$2,375,950.63
EXPENSE									
Professional Services	221,000.00	.00	221,000.00	4,030.00	30,160.00	42,287.39	148,552.61	33	59,428.68
Insurances	64,750.00	.00	64,750.00	6,684.36	.00	14,071.84	50,678.16	22	27,516.19
Administration	323,472.00	.00	323,472.00	26,956.00	161,736.00	161,736.00	.00	100	323,472.00
Permits, Print / Publications	2,000.00	.00	2,000.00	200.00	.00	575.00	1,425.00	29	1,188.30
Utilities	808,500.00	.00	808,500.00	57,586.02	6,484.63	337,359.46	464,655.91	43	653,336.05
Chemicals	80,000.00	.00	80,000.00	3,863.25	15,883.10	23,747.38	40,369.52	50	53,197.15
Supplies	2,000.00	.00	2,000.00	.00	.00	.00	2,000.00	0	.00
Repairs and Maintenance	462,000.00	.00	462,000.00	1,168.10	3,695.00	53,677.23	404,627.77	12	181,368.28
EXPENSE TOTALS	\$1,963,722.00	\$0.00	\$1,963,722.00	\$100,487.73	\$217,958.73	\$633,454.30	\$1,112,308.97	43%	\$1,299,506.65
Fund 1000 - Operations Totals									
REVENUE TOTALS	1,968,222.00	.00	1,968,222.00	138,401.72	.00	892,650.44	1,075,571.56	45%	2,375,950.63
EXPENSE TOTALS	1,963,722.00	.00	1,963,722.00	100,487.73	217,958.73	633,454.30	1,112,308.97	43%	1,299,506.65
Fund 1000 - Operations Totals	\$4,500.00	\$0.00	\$4,500.00	\$37,913.99	(\$217,958.73)	\$259,196.14	(\$36,737.41)		\$1,076,443.98
Grand Totals									
REVENUE TOTALS	1,968,222.00	.00	1,968,222.00	138,401.72	.00	892,650.44	1,075,571.56	45%	2,375,950.63
EXPENSE TOTALS	1,963,722.00	.00	1,963,722.00	100,487.73	217,958.73	633,454.30	1,112,308.97	43%	1,299,506.65
Grand Totals	\$4,500.00	\$0.00	\$4,500.00	\$37,913.99	(\$217,958.73)	\$259,196.14	(\$36,737.41)		\$1,076,443.98



KWA Balance Sheet - Construction Fund

Through 03/31/21

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	78,345.70	381,754.36	(303,408.66)	(79.48)
	002 - Cash - Construction: Totals	\$78,345.70	\$381,754.36	(\$303,408.66)	(79.48%)
010	Cash - Restricted:				
010.01	Cash - Restricted: Bond Reserve - Series 2014	18,153,262.17	17,961,149.48	192,112.69	1.07
010.02	Cash - Restricted: Bond Debt Service Account	11,511,687.35	14,931,019.76	(3,419,332.41)	(22.90)
010.03	Cash - Restricted: Bond Reserve - Series 2018	2,874,528.22	2,873,207.50	1,320.72	.05
	010 - Cash - Restricted: Totals	\$32,539,477.74	\$35,765,376.74	(\$3,225,899.00)	(9.02%)
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%
152	Infrastructure	332,839,500.32	332,839,500.32	.00	.00
153	Accumulated Depreciation - Infrastructure	(16,614,739.34)	(16,614,739.34)	.00	.00
	ASSETS TOTALS	\$349,042,584.42	\$352,571,892.08	(\$3,529,307.66)	(1.00%)
LIABILITIES AND FUND EQUITY					
LIABILITIES					
202	Accounts Payable	44,010.18	518,426.40	(474,416.22)	(91.51)
212	Contract Withholding Payable	489,649.99	.00	489,649.99	+++
250	Bonds Payable - Current				
250.01	Bonds Payable - Current Series 2014A	.00	4,655,000.00	(4,655,000.00)	(100.00)
250.03	Bonds Payable - Current Series 2018	.00	1,240,000.00	(1,240,000.00)	(100.00)
	250 - Bonds Payable - Current Totals	\$0.00	\$5,895,000.00	(\$5,895,000.00)	(100.00%)
251	Interest Payable				
251.01	Interest Payable Series 2014A	4,407,390.65	4,407,390.65	.00	.00
251.03	Interest Payable Series 2018	1,321,354.15	1,321,354.15	.00	.00
	251 - Interest Payable Totals	\$5,728,744.80	\$5,728,744.80	\$0.00	0.00%
252	Lease Payable - Current Portion				
252.01	Lease Payable - Current Portion GCDC-WWS, Series 2013	.00	975,000.00	(975,000.00)	(100.00)
	252 - Lease Payable - Current Portion Totals	\$0.00	\$975,000.00	(\$975,000.00)	(100.00%)
253	Lease Interest Payable				
253.01	Lease Interest Payable GCDC-WWS, Series 2013	647,578.15	647,578.15	.00	.00
	253 - Lease Interest Payable Totals	\$647,578.15	\$647,578.15	\$0.00	0.00%
289	Premium on Bonds				
289.01	Premium on Bonds Series 2014A	9,058,583.76	9,058,583.76	.00	.00



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Through 03/31/21

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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					
289.03	Premium on Bonds Series 2018	6,235,641.69	6,235,641.69	.00	.00
289 - Premium on Bonds Totals		\$15,294,225.45	\$15,294,225.45	\$0.00	0.00%
300	Bonds Payable - Long-term				
300.01	Bonds Payable - Long-term Series 2014A	202,990,000.00	202,990,000.00	.00	.00
300.03	Bonds Payable - Long-term Series 2018	62,185,000.00	62,185,000.00	.00	.00
300 - Bonds Payable - Long-term Totals		\$265,175,000.00	\$265,175,000.00	\$0.00	0.00%
301	Lease Payable - Long Term				
301.01	Lease Payable - Long Term GCDC-WWS, Series 2013	31,325,000.00	31,325,000.00	.00	.00
301 - Lease Payable - Long Term Totals		\$31,325,000.00	\$31,325,000.00	\$0.00	0.00%
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		\$323,962,856.21	\$330,817,622.44	(\$6,854,766.23)	(2.07%)
FUND EQUITY					
393	Restricted Net Assets	9,738,516.00	9,738,516.00	.00	.00
395	Unrestricted Net Assets	(5,258,647.36)	(5,258,647.36)	.00	.00
399	Invested in Capital Assets	17,274,401.00	17,274,401.00	.00	.00
FUND EQUITY TOTALS Prior to Current Year Changes		\$21,754,269.64	\$21,754,269.64	\$0.00	0.00%
	Prior Year Fund Equity Adjustment	.00			
	Fund Revenues	(11,295,838.50)			
	Fund Expenses	7,970,379.93			
FUND EQUITY TOTALS		\$25,079,728.21	\$21,754,269.64	\$3,325,458.57	15.29%
LIABILITIES AND FUND EQUITY TOTALS		\$349,042,584.42	\$352,571,892.08	(\$3,529,307.66)	(1.00%)
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 03/01/21 - 03/31/21
 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.									
7601	Lapeer County Road Commission Show Cause, 2021-02	Paid by Check #20638		03/02/2021	03/31/2021	02/28/2021		03/08/2021	42,490.93
7604	LCRC Litigation, 2021-02	Paid by Check #20638		03/02/2021	03/31/2021	02/28/2021		03/08/2021	11,980.00
		Vendor 10022 - McGraw Morris P.C. Totals				Invoices	2		<u>\$54,470.93</u>
Vendor 10034 - Wade Trim									
3018592	Litigation Matters	Paid by Check #20639		02/18/2021	03/20/2021	01/31/2021		03/08/2021	2,665.00
		Vendor 10034 - Wade Trim Totals				Invoices	1		<u>\$2,665.00</u>
		Grand Totals				Invoices	3		<u>\$57,135.93</u>