



KWA Balance Sheet - Operations Fund

Through 07/31/21

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	1,537,243.61	1,601,966.02	(64,722.41)	(4.04)
001.02	Cash - Operations: Investment Account	1,840,367.67	1,340,243.21	500,124.46	37.32
	001 - Cash - Operations: Totals	\$3,377,611.28	\$2,942,209.23	\$435,402.05	14.80%
030	Investments	7,319,312.76	7,235,796.03	83,516.73	1.15
040	Accounts Receivable	196,136.08	208,448.56	(12,312.48)	(5.91)
061	Interest Receivable	.00	47,924.04	(47,924.04)	(100.00)
118	Prepaid Expense	.00	9,970.00	(9,970.00)	(100.00)
	ASSETS TOTALS	\$10,893,060.12	\$10,444,347.86	\$448,712.26	4.30%
LIABILITIES AND FUND EQUITY					
LIABILITIES					
202	Accounts Payable	103,518.59	97,272.34	6,246.25	6.42
	LIABILITIES TOTALS	\$103,518.59	\$97,272.34	\$6,246.25	6.42%
FUND EQUITY					
395	Unrestricted Net Position	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	(1,612,001.36)			
	Fund Expenses	1,169,535.35			
	FUND EQUITY TOTALS	\$10,789,541.53	\$10,347,075.52	\$442,466.01	4.28%
	LIABILITIES AND FUND EQUITY TOTALS	\$10,893,060.12	\$10,444,347.86	\$448,712.26	4.30%
	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 07/01/21 - 07/31/21
 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 10079 - AT&T									
X07132021	Monthly Backup Service - Acct #287270517071, 2021-07	Paid by Check #10998		07/05/2021	07/28/2021	07/05/2021		07/19/2021	214.00
Vendor 10079 - AT&T Totals							Invoices	1	\$214.00
Vendor 10143 - Cincinnati Insurance Company, The									
06/09/21	General Liability Insurance, Policy #0551527, (4 of 4)	Paid by Check #10988		06/09/2021	07/01/2021	06/09/2021		07/01/2021	6,474.00
Vendor 10143 - Cincinnati Insurance Company, The Totals							Invoices	1	\$6,474.00
Vendor 10068 - Comcast Business Services									
06/24/21	Service @ 4001 Fisher Rd - Acct #8529101260033437, 2021-07	Paid by Check #10994		06/24/2021	07/15/2021	07/27/2021		07/07/2021	148.35
Vendor 10068 - Comcast Business Services Totals							Invoices	1	\$148.35
Vendor 10049 - Consumers Energy									
205990341000	4255 N Center Rd, 2021-06	Paid by Check #10989		06/15/2021	07/08/2021	06/15/2021		07/01/2021	34.49
205367486558	4255 N Center Rd, 2021-07	Paid by Check #11006		07/15/2021	08/09/2021	07/15/2021		07/29/2021	35.05
Vendor 10049 - Consumers Energy Totals							Invoices	2	\$69.54
Vendor 10155 - Deneweth, Dugan & Parfitt, P.C.									
171027	KWA vs LCRC re: S.4006 & S.4007	Paid by Check #11007		07/19/2021	08/19/2021	06/30/2021		07/29/2021	362.50
Vendor 10155 - Deneweth, Dugan & Parfitt, P.C. Totals							Invoices	1	\$362.50
Vendor 10146 - Denise Buckley, LLC									
2021-KWA-6	Accounting & Audit Preparation Assistance - 2021-06	Paid by Check #10999		07/07/2021	08/08/2021	06/30/2021		07/19/2021	1,100.00
Vendor 10146 - Denise Buckley, LLC Totals							Invoices	1	\$1,100.00
Vendor 10006 - DTE Energy Co.									
05/21, 8949	8949 Lakeshore Rd Account # 920011035473, 2021-05	Paid by Check #10991		06/10/2021	07/06/2021	05/31/2021		07/01/2021	62.90
200322917982	4001 Fisher Rd Account # 910041017328, 2021-06	Paid by Check #10990		06/23/2021	07/19/2021	06/23/2021		07/01/2021	54,200.49
200332917194	8763 Martin Rd Account # 910040976516, 2021-06	Paid by Check #10995		06/24/2021	07/21/2021	06/24/2021		07/07/2021	2,212.57
06/21, 8793	8793 Martin Rd Account # 920011035333, 2021-06	Paid by Check #11000		07/01/2021	07/27/2021	06/30/2021		07/19/2021	81.62
06/21, 8949	8949 Lakeshore Rd Account # 920011035473, 2021-06	Paid by Check #11001		07/09/2021	08/03/2021	06/30/2021		07/19/2021	63.56
Vendor 10006 - DTE Energy Co. Totals							Invoices	5	\$56,621.14
Vendor 10010 - Genesee County Drain Commissioner - WWS									
2021-00000007	Service Agreement with GCDC Water & Waste, 2021-06	Paid by Check #10996		07/01/2021	07/31/2021	06/30/2021		07/07/2021	26,956.00



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Vendor 10010 - Genesee County Drain Commissioner - WWS Totals							Invoices	1	\$26,956.00
Vendor 10076 - Jones Chemicals, Inc.									
858010	LHPS - Sodium Hypochlorite	Paid by Check #10992		06/22/2021	07/22/2021	06/22/2021		07/01/2021	3,837.75
Vendor 10076 - Jones Chemicals, Inc. Totals							Invoices	1	\$3,837.75
Vendor 10016 - Kendall Printing									
37697	New checks for KWA, new bank info & blue security.	Paid by Check #11008		06/15/2021	07/15/2021	06/15/2021		07/29/2021	195.00
Vendor 10016 - Kendall Printing Totals							Invoices	1	\$195.00
Vendor 10091 - Kerrigan Lawn Care									
4288	Lawn Maintenance 2021-06	Paid by Check #10997		07/04/2021	07/19/2021	06/30/2021		07/07/2021	435.00
4233CR	Brush Hogging of Fisher Rd 05/31/21	Paid by Check #10997		06/05/2022	06/20/2021	05/31/2021		07/07/2021	(350.00)
Vendor 10091 - Kerrigan Lawn Care Totals							Invoices	2	\$85.00
Vendor 10022 - McGraw Morris P.C.									
7959	Legal, 2021-06	Paid by Check #11002		07/07/2021	08/07/2021	06/30/2021		07/19/2021	1,890.00
7960	Lapeer County Road Commission Show Cause, 2021-06	Paid by Check #11002		07/07/2021	08/07/2021	06/30/2021		07/19/2021	16,305.51
7961	LCRC Litigation, 2021-06	Paid by Check #11002		07/07/2021	08/07/2021	06/30/2021		07/19/2021	1,770.00
Vendor 10022 - McGraw Morris P.C. Totals							Invoices	3	\$19,965.51
Vendor 10095 - McNaughton - McKay Electric Company									
21374107-00	Troubleshooting & Repair of VFD #1 at LHPS	Paid by Check #11003		06/28/2021	07/28/2021	06/28/2021		07/19/2021	2,754.75
21535964-00	ALBR1756ENBT Ethernet Bridge Module	Paid by Check #11003		06/28/2021	07/28/2021	06/28/2021		07/19/2021	2,993.44
Vendor 10095 - McNaughton - McKay Electric Company Totals							Invoices	2	\$5,748.19
Vendor 10090 - SemcoEnergy									
06-21	4101 Fisher Rd, 2021-06	Paid by Check #10993		06/10/2021	07/08/2021	06/10/2021		07/01/2021	121.06
07-21	4101 Fisher Rd, 2021-07	Paid by Check #11009		07/13/2021	08/09/2021	07/13/2021		07/29/2021	25.00
Vendor 10090 - SemcoEnergy Totals							Invoices	2	\$146.06
Vendor 10057 - Verizon Wireless									
9883476050	Scada Monthly Service - Acct #542072785-00001, 2021-07	Paid by Check #11004		07/06/2021	07/29/2021	07/06/2021		07/19/2021	177.24
9883476860	WIN 911 Monthly Service - Acct #542169107-00001, 2021-07	Paid by Check #11004		07/06/2021	07/29/2021	07/06/2021		07/19/2021	46.97
9883515812	IPS Video Service - Acct #942170730-00001, 2021-07	Paid by Check #11004		07/06/2021	07/29/2021	07/06/2021		07/19/2021	40.01
Vendor 10057 - Verizon Wireless Totals							Invoices	3	\$264.22
Vendor 10062 - Worth Township D.P.W.									



Operations Fund A/P Invoice Report

Payment Date Range 07/01/21 - 07/31/21
 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
06-21	4001 Fisher Rd - Lake Huron Pump Station, 2021-06	Paid by Check # 11005		07/06/2021	07/28/2021	06/30/2021		07/19/2021	89.55
		Vendor	10062 - Worth Township D.P.W.	Totals		Invoices	1		\$89.55
			Grand Totals			Invoices	28		\$122,276.81



KWA 2021 Operations Budget

Through 07/31/21
 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	196,136.08	.00	1,576,481.34	387,240.66	80	2,242,678.32
Interest	4,500.00	.00	4,500.00	.00	.00	35,520.02	(31,020.02)	789	133,272.31
REVENUE TOTALS	\$1,968,222.00	\$0.00	\$1,968,222.00	\$196,136.08	\$0.00	\$1,612,001.36	\$356,220.64	82%	\$2,375,950.63
EXPENSE									
Professional Services	221,000.00	.00	221,000.00	16,035.90	24,710.00	153,359.90	42,930.10	81	59,428.68
Insurances	64,750.00	.00	64,750.00	.00	.00	30,170.31	34,579.69	47	27,516.19
Administration	323,472.00	.00	323,472.00	26,956.00	53,912.00	269,560.00	.00	100	323,472.00
Permits, Print / Publications	2,000.00	.00	2,000.00	543.34	.00	1,118.34	881.66	56	1,188.30
Utilities	808,500.00	.00	808,500.00	59,199.78	3,436.33	590,432.44	214,631.23	73	653,336.05
Chemicals	80,000.00	.00	80,000.00	.00	100.00	42,479.28	37,420.72	53	53,197.15
Supplies	2,000.00	.00	2,000.00	.00	.00	195.00	1,805.00	10	.00
Repairs and Maintenance	462,000.00	.00	462,000.00	1,470.19	84,847.50	82,220.08	294,932.42	36	181,368.28
EXPENSE TOTALS	\$1,963,722.00	\$0.00	\$1,963,722.00	\$104,205.21	\$167,005.83	\$1,169,535.35	\$627,180.82	68%	\$1,299,506.65
Fund 1000 - Operations Totals									
REVENUE TOTALS	1,968,222.00	.00	1,968,222.00	196,136.08	.00	1,612,001.36	356,220.64	82%	2,375,950.63
EXPENSE TOTALS	1,963,722.00	.00	1,963,722.00	104,205.21	167,005.83	1,169,535.35	627,180.82	68%	1,299,506.65
Fund 1000 - Operations Totals	\$4,500.00	\$0.00	\$4,500.00	\$91,930.87	(\$167,005.83)	\$442,466.01	(\$270,960.18)		\$1,076,443.98
Grand Totals									
REVENUE TOTALS	1,968,222.00	.00	1,968,222.00	196,136.08	.00	1,612,001.36	356,220.64	82%	2,375,950.63
EXPENSE TOTALS	1,963,722.00	.00	1,963,722.00	104,205.21	167,005.83	1,169,535.35	627,180.82	68%	1,299,506.65
Grand Totals	\$4,500.00	\$0.00	\$4,500.00	\$91,930.87	(\$167,005.83)	\$442,466.01	(\$270,960.18)		\$1,076,443.98



KWA Balance Sheet - Construction Fund

Through 07/31/21

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	34,085.52	381,754.36	(347,668.84)	(91.07)
	002 - Cash - Construction: Totals	\$34,085.52	\$381,754.36	(\$347,668.84)	(91.07%)
010	Cash - Restricted:				
010.01	Cash - Restricted: Bond Reserve - Series 2014	18,249,126.77	17,961,149.48	287,977.29	1.60
010.02	Cash - Restricted: Bond Debt Service Account	9,566,503.65	14,931,019.76	(5,364,516.11)	(35.93)
010.03	Cash - Restricted: Bond Reserve - Series 2018	2,874,874.57	2,873,207.50	1,667.07	.06
	010 - Cash - Restricted: Totals	\$30,690,504.99	\$35,765,376.74	(\$5,074,871.75)	(14.19%)
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%
040	Accounts Receivable	1,847,889.59	.00	1,847,889.59	+++
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	\$348,997,241.08	\$352,571,892.08	(\$3,574,651.00)	(1.01%)
LIABILITIES AND FUND EQUITY					
LIABILITIES					
202	Accounts Payable	.00	518,426.40	(518,426.40)	(100.00)
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 07/31/21

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					
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		\$323,918,846.03	\$330,817,622.44	(\$6,898,776.41)	(2.09%)
FUND EQUITY					
393	Restricted Net Position	9,738,516.00	9,738,516.00	.00	.00
395	Unrestricted Net Position	(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		(18,784,727.84)			
Fund Expenses		15,460,602.43			
FUND EQUITY TOTALS		\$25,078,395.05	\$21,754,269.64	\$3,324,125.41	15.28%
LIABILITIES AND FUND EQUITY TOTALS		\$348,997,241.08	\$352,571,892.08	(\$3,574,651.00)	(1.01%)
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 07/01/21 - 07/31/21
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
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No Records Exist