



KWA Balance Sheet - Operations Fund

Through 11/30/19

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	773,747.34	639,123.72	134,623.62	21.06
001.02	Cash - Operations: Investment Account	1,338,019.51	1,337,125.50	894.01	.07
	001 - Cash - Operations: Totals	\$2,111,766.85	\$1,976,249.22	\$135,517.63	6.86%
030	Investments	7,103,911.91	7,059,735.01	44,176.90	.63
040	Accounts Receivable	200,592.12	249,928.92	(49,336.80)	(19.74)
061	Interest Receivable	54,959.75	96,202.22	(41,242.47)	(42.87)
	ASSETS TOTALS	\$9,471,230.63	\$9,382,115.37	\$89,115.26	0.95%
	LIABILITIES AND FUND EQUITY				
	LIABILITIES				
202	Accounts Payable	82,704.42	111,483.83	(28,779.41)	(25.81)
	LIABILITIES TOTALS	\$82,704.42	\$111,483.83	(\$28,779.41)	(25.81%)
	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	(295,281.00)			
	Fund Expenses	177,386.33			
	FUND EQUITY TOTALS	\$9,388,526.21	\$7,947,476.87	\$1,441,049.34	18.13%
	LIABILITIES AND FUND EQUITY TOTALS	\$9,471,230.63	\$8,058,960.70	\$1,412,269.93	17.52%
	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 11/01/19 - 11/30/19
 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									
X11132019	Monthly Backup Service - Acct #287270517071, 2019-11	Paid by Check #10621		11/05/2019	11/28/2019	11/05/2019		11/22/2019	214.00
Vendor 10079 - AT&T Totals							Invoices	1	\$214.00
Vendor 10068 - Comcast Business Services									
10/24/19	Service @ 4001 Fisher Rd - Acct #8529101260033437, 2019-11	Paid by Check #10614		10/24/2019	11/14/2019	11/01/2019		11/08/2019	136.85
Vendor 10068 - Comcast Business Services Totals							Invoices	1	\$136.85
Vendor 10049 - Consumers Energy									
204120694249	4255 N Center Rd, 2019-10	Paid by Check #10615		10/18/2019	11/12/2019	10/17/2019		11/08/2019	32.59
202874827216	4255 N Center Rd, 2019-11	Paid by Check #10622		11/18/2019	12/10/2019	11/17/2019		11/22/2019	32.97
Vendor 10049 - Consumers Energy Totals							Invoices	2	\$65.56
Vendor 10006 - DTE Energy Co.									
200291766403	4001 Fisher Rd Account # 910041017328, 2019-10	Paid by Check #10616		10/24/2019	11/18/2019	10/23/2019		11/08/2019	47,884.59
200011822694	8763 Martin Rd Account # 910040976516, 2019-10	Paid by Check #10617		10/25/2019	11/19/2019	10/24/2019		11/08/2019	1,766.40
Vendor 10006 - DTE Energy Co. Totals							Invoices	2	\$49,650.99
Vendor 10010 - Genesee County Drain Commissioner - WWS									
2019-00000015	Service Agreement with GCDC Water & Waste, 2019-10	Paid by Check #10618		11/01/2019	12/01/2019	10/31/2019		11/08/2019	26,956.00
Vendor 10010 - Genesee County Drain Commissioner - WWS Totals							Invoices	1	\$26,956.00
Vendor 10091 - Kerrigan Lawn Care									
3331	Lawn Maintenance 2019-10	Paid by Check #10619		11/07/2019	11/22/2019	10/31/2019		11/08/2019	350.00
Vendor 10091 - Kerrigan Lawn Care Totals							Invoices	1	\$350.00
Vendor 10022 - McGraw Morris P.C.									
6200	Legal, 2019-10	Paid by Check #10620		11/06/2019	12/05/2019	10/31/2019		11/08/2019	342.50
Vendor 10022 - McGraw Morris P.C. Totals							Invoices	1	\$342.50
Vendor 10048 - Peabody Insurance									
99464	General Liability Insurance, Policy #0007448, (2 of 4)	Paid by Check #10623		11/15/2019	01/21/2020	11/15/2019		11/22/2019	3,171.00
99465	General Liability Insurance-Umbrella, Policy #0007448, (2 of 4)	Paid by Check #10623		11/15/2019	01/21/2020	11/15/2019		11/22/2019	2,588.00
Vendor 10048 - Peabody Insurance Totals							Invoices	2	\$5,759.00
Vendor 10090 - SemcoEnergy									
11-19	4101 Fisher Rd, 2019-11	Paid by Check #10624		11/12/2019	12/09/2019	11/11/2019		11/22/2019	142.29
Vendor 10090 - SemcoEnergy Totals							Invoices	1	\$142.29



Operations Fund A/P Invoice Report

Payment Date Range 11/01/19 - 11/30/19
 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									
9814569738	WIN 911 Monthly Service - Acct #542169107-00001, 2019-11	Paid by Check #10625		11/06/2019	11/28/2019	11/06/2019		11/22/2019	47.32
9841568809	Scada Monthly Service - Acct #542072785-00001, 2019-11	Paid by Check #10625		11/06/2019	11/28/2019	11/06/2019		11/22/2019	182.24
9841607227	IPS Video Service - Acct #942170730-00001, 2019-11	Paid by Check #10625		11/06/2019	11/28/2019	11/06/2019		11/22/2019	40.17
Vendor 10057 - Verizon Wireless Totals							Invoices	3	\$269.73
Vendor 10062 - Worth Township D.P.W.									
10-19	4001 Fisher Rd - Lake Huron Pump Station, 2019-10	Paid by Check #10626		11/06/2019	11/28/2019	10/31/2019		11/22/2019	95.05
Vendor 10062 - Worth Township D.P.W. Totals							Invoices	1	\$95.05
Grand Totals							Invoices	16	\$83,981.97



KWA 2020 Operations Budget

Through 11/30/19
 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	165,763.88	.00	290,573.40	2,149,098.60	12	2,691,230.92
Interest	4,500.00	.00	4,500.00	1,281.25	.00	4,707.60	(207.60)	105	160,243.45
REVENUE TOTALS	\$2,444,172.00	\$0.00	\$2,444,172.00	\$167,045.13	\$0.00	\$295,281.00	\$2,148,891.00	12%	\$2,851,474.37
EXPENSE									
Professional Services	221,000.00	.00	221,000.00	605.00	24,800.00	1,347.50	194,852.50	12	112,067.27
Insurances	99,750.00	.00	99,750.00	5,759.00	11,515.00	15,717.00	72,518.00	27	13,541.28
Administration	323,472.00	.00	323,472.00	26,956.00	269,560.00	53,912.00	.00	100	323,472.00
Permits, Print / Publications	2,000.00	.00	2,000.00	.00	.00	.00	2,000.00	0	921.11
Utilities	1,030,000.00	.00	1,030,000.00	47,701.63	16,479.53	98,222.20	915,298.27	11	763,856.16
Chemicals	100,000.00	.00	100,000.00	4,138.11	38,181.89	7,752.63	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	85.00	24,209.00	435.00	636,806.00	4	296,620.42
EXPENSE TOTALS	\$2,439,672.00	\$0.00	\$2,439,672.00	\$85,244.74	\$384,745.42	\$177,386.33	\$1,877,540.25	23%	\$1,528,319.70
Fund 1000 - Operations Totals									
REVENUE TOTALS	2,444,172.00	.00	2,444,172.00	167,045.13	.00	295,281.00	2,148,891.00	12%	2,851,474.37
EXPENSE TOTALS	2,439,672.00	.00	2,439,672.00	85,244.74	384,745.42	177,386.33	1,877,540.25	23%	1,528,319.70
Fund 1000 - Operations Totals	\$4,500.00	\$0.00	\$4,500.00	\$81,800.39	(\$384,745.42)	\$117,894.67	\$271,350.75		\$1,323,154.67
Grand Totals									
REVENUE TOTALS	2,444,172.00	.00	2,444,172.00	167,045.13	.00	295,281.00	2,148,891.00	12%	2,851,474.37
EXPENSE TOTALS	2,439,672.00	.00	2,439,672.00	85,244.74	384,745.42	177,386.33	1,877,540.25	23%	1,528,319.70
Grand Totals	\$4,500.00	\$0.00	\$4,500.00	\$81,800.39	(\$384,745.42)	\$117,894.67	\$271,350.75		\$1,323,154.67



KWA Balance Sheet - Construction Fund

Through 11/30/19

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	742,145.81	462,901.35	279,244.46	60.32
002.02	Cash - Construction: Investment Account	124,244.09	524,029.62	(399,785.53)	(76.29)
	002 - Cash - Construction: Totals	\$866,389.90	\$986,930.97	(\$120,541.07)	(12.21%)
010	Cash - Restricted:				
010.01	Cash - Restricted: Bond Reserve - Series 2014	17,600,407.86	17,526,365.90	74,041.96	.42
010.02	Cash - Restricted: Bond Debt Service Account	3,972,966.75	14,583,056.48	(10,610,089.73)	(72.76)
010.03	Cash - Restricted: Bond Reserve - Series 2018	2,856,520.61	2,851,990.79	4,529.82	.16
	010 - Cash - Restricted: Totals	\$24,429,895.22	\$34,961,413.17	(\$10,531,517.95)	(30.12%)
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	\$346,728,628.54	\$357,445,748.89	(\$10,717,120.35)	(3.00%)
LIABILITIES AND FUND EQUITY					
LIABILITIES					
202	Accounts Payable	539,590.67	582,832.10	(43,241.43)	(7.42)
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%



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Through 11/30/19

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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 GCDWWS, 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	\$330,273,857.60	\$338,242,367.78	(\$7,968,510.18)	(2.36%)
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	(3,794,697.69)			
	Fund Expenses	6,543,307.86			
	FUND EQUITY TOTALS	\$16,454,770.94	\$16,894,715.81	(\$439,944.87)	(2.60%)
	LIABILITIES AND FUND EQUITY TOTALS	\$346,728,628.54	\$355,137,083.59	(\$8,408,455.05)	(2.37%)
	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 11/01/19 - 11/30/19
 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.									
6201	Lapeer County Road Commission Show Cause, 2019-10	Paid by Check #20606		11/06/2019	12/05/2019	10/31/2019		11/08/2019	24,231.11
6202	LCRC Litigation, 2019-10	Paid by Check #20606		11/06/2019	12/05/2019	10/31/2019		11/08/2019	23,056.07
Vendor 10022 - McGraw Morris P.C. Totals							Invoices	2	<u>\$47,287.18</u>
Vendor 10036 - Zito Construction Company									
PA #24 - S.4006	S.4006 Jefferson Rd to WTP 2019 -09	Paid by Check #20607		11/14/2019	12/14/2019	09/30/2019		11/22/2019	23,650.00
Vendor 10036 - Zito Construction Company Totals							Invoices	1	<u>\$23,650.00</u>
Grand Totals							Invoices	3	<u><u>\$70,937.18</u></u>