



KWA Balance Sheet - Operations Fund

Through 04/30/21

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	1,441,882.93	1,601,966.02	(160,083.09)	(9.99)
001.02	Cash - Operations: Investment Account	1,840,346.91	1,340,243.21	500,103.70	37.31
	001 - Cash - Operations: Totals	\$3,282,229.84	\$2,942,209.23	\$340,020.61	11.56%
030	Investments	7,313,200.45	7,235,796.03	77,404.42	1.07
040	Accounts Receivable	154,948.47	208,448.56	(53,500.09)	(25.67)
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	\$10,760,348.76	\$10,444,347.86	\$316,000.90	3.03%
LIABILITIES AND FUND EQUITY					
LIABILITIES					
202	Accounts Payable	124,069.76	97,272.34	26,797.42	27.55
	LIABILITIES TOTALS	\$124,069.76	\$97,272.34	\$26,797.42	27.55%
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	(1,050,618.18)			
	Fund Expenses	761,414.70			
	FUND EQUITY TOTALS	\$10,636,279.00	\$10,347,075.52	\$289,203.48	2.80%
	LIABILITIES AND FUND EQUITY TOTALS	\$10,760,348.76	\$10,444,347.86	\$316,000.90	3.03%
	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 04/01/21 - 04/30/21
 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 10068 - Comcast Business Services									
03/24/21	Service @ 4001 Fisher Rd - Acct #8529101260033437, 2021-04	Paid by Check #10933		03/24/2021	04/14/2021	04/01/2021		04/13/2021	148.35
	Vendor 10068 - Comcast Business Services Totals						Invoices	1	<u>\$148.35</u>
Vendor 10049 - Consumers Energy									
206257139278	4255 N Center Rd, 2021-03	Paid by Check #10927		03/16/2021	04/08/2021	03/16/2021		04/01/2021	35.89
	Vendor 10049 - Consumers Energy Totals						Invoices	1	<u>\$35.89</u>
Vendor 10146 - Denise Buckley, LLC									
2021-KWA-3	Accounting & Audit Preparation Assistance - 2021-3	Paid by Check #10934		04/12/2021	05/12/2021	03/31/2021		04/13/2021	2,600.00
	Vendor 10146 - Denise Buckley, LLC Totals						Invoices	1	<u>\$2,600.00</u>
Vendor 10006 - DTE Energy Co.									
03/21, 8793	8793 Martin Rd Account # 920011035333, 2021-03	Paid by Check #10935		03/01/2021	04/27/2021	03/31/2021		04/13/2021	81.49
200252766580	4001 Fisher Rd Account # 910041017328, 2021-03	Paid by Check #10928		03/23/2021	04/16/2021	03/23/2021		04/01/2021	52,493.05
200002869454	8763 Martin Rd Account # 910040976516, 2021-03	Paid by Check #10929		03/24/2021	04/19/2021	03/24/2021		04/01/2021	3,500.21
03/21, 8949	8949 Lakeshore Rd Account # 920011035473, 2021-03	Paid by Check #10942		04/09/2021	05/04/2021	03/31/2021		04/19/2021	61.18
	Vendor 10006 - DTE Energy Co. Totals						Invoices	4	<u>\$56,135.93</u>
Vendor 10120 - Ecker Mechanical Contractors, Inc.									
46282	Tested and certified 2 backflow preventors.	Paid by Check #10936		04/13/2021	04/23/2021	03/31/2021		04/13/2021	560.00
	Vendor 10120 - Ecker Mechanical Contractors, Inc. Totals						Invoices	1	<u>\$560.00</u>
Vendor 10010 - Genesee County Drain Commissioner - WWS									
2021-00000004	Service Agreement with GCDC Water & Waste, 2021-03	Paid by Check #10930		04/01/2021	05/01/2021	03/31/2021		04/01/2021	26,956.00
	Vendor 10010 - Genesee County Drain Commissioner - WWS Totals						Invoices	1	<u>\$26,956.00</u>
Vendor 10076 - Jones Chemicals, Inc.									
850738	LHPS - Sodium Hypochlorite	Paid by Check #10943		04/12/2021	05/12/2021	04/12/2021		04/19/2021	3,877.70
	Vendor 10076 - Jones Chemicals, Inc. Totals						Invoices	1	<u>\$3,877.70</u>
Vendor 10022 - McGraw Morris P.C.									
7694	Legal, 2021-03	Paid by Check #10938		04/06/2021	05/06/2021	03/31/2021		04/13/2021	30.00
	Vendor 10022 - McGraw Morris P.C. Totals						Invoices	1	<u>\$30.00</u>
Vendor 10061 - North Arrow Technologies, Inc									
04-940	Geographic Information System (GIS)	Paid by Check #10939		04/01/2021	05/01/2021	03/31/2021		04/13/2021	400.00



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Payment Date Range 04/01/21 - 04/30/21
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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
		Vendor 10061 - North Arrow Technologies, Inc Totals					Invoices	1	\$400.00
Vendor 10075 - PFM Financial Advisors LLC									
AD-2021-445	Disclosure & Filing Fee for 2020 Audit on EMMA.	Paid by Check #10940		04/08/2021	04/08/2021	03/31/2021		04/13/2021	1,000.00
		Vendor 10075 - PFM Financial Advisors LLC Totals					Invoices	1	\$1,000.00
Vendor 10090 - SemcoEnergy									
03-21	4101 Fisher Rd, 2021-03	Paid by Check #10931		03/10/2021	04/08/2021	03/10/2021		04/01/2021	692.96
		Vendor 10090 - SemcoEnergy Totals					Invoices	1	\$692.96
Vendor 10149 - Suez WTS Analytical Instruments, Inc.									
900869504	TOC Analyzer Replacement Parts	Paid by Check #10932		03/25/2021	04/25/2021	03/25/2021		04/01/2021	608.10
		Vendor 10149 - Suez WTS Analytical Instruments, Inc. Totals					Invoices	1	\$608.10
Vendor 10057 - Verizon Wireless									
9877035460	Scada Monthly Service - Acct #542072785-00001, 2021-04	Paid by Check #10944		04/06/2021	05/06/2021	04/06/2021		04/19/2021	177.72
9877036285	WIN 911 Monthly Service - Acct #542169107-00001, 2021-04	Paid by Check #10944		04/06/2021	04/28/2021	04/06/2021		04/19/2021	46.97
9877074700	IPS Video Service - Acct #942170730-00001, 2021- 04	Paid by Check #10944		04/06/2021	05/06/2021	04/06/2021		04/19/2021	40.01
		Vendor 10057 - Verizon Wireless Totals					Invoices	3	\$264.70
Vendor 10062 - Worth Township D.P.W.									
03-21	4001 Fisher Rd - Lake Huron Pump Station, 2021-03	Paid by Check #10941		04/06/2021	04/28/2021	03/31/2021		04/13/2021	95.05
		Vendor 10062 - Worth Township D.P.W. Totals					Invoices	1	\$95.05
		Grand Totals					Invoices	19	\$93,404.68



KWA 2021 Operations Budget

Through 04/30/21
 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	154,948.47	.00	1,021,241.23	942,480.77	52	2,242,678.32
Interest	4,500.00	.00	4,500.00	3,019.27	.00	29,376.95	(24,876.95)	653	133,272.31
REVENUE TOTALS	\$1,968,222.00	\$0.00	\$1,968,222.00	\$157,967.74	\$0.00	\$1,050,618.18	\$917,603.82	53%	\$2,375,950.63
EXPENSE									
Professional Services	221,000.00	.00	221,000.00	42,131.68	27,835.00	84,419.07	108,745.93	51	59,428.68
Insurances	64,750.00	.00	64,750.00	(614.11)	.00	13,457.73	51,292.27	21	27,516.19
Administration	323,472.00	.00	323,472.00	26,956.00	134,780.00	188,692.00	.00	100	323,472.00
Permits, Print / Publications	2,000.00	.00	2,000.00	.00	.00	575.00	1,425.00	29	1,188.30
Utilities	808,500.00	.00	808,500.00	55,429.13	5,728.84	392,788.59	409,982.57	49	653,336.05
Chemicals	80,000.00	.00	80,000.00	3,877.70	12,005.40	27,625.08	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	180.00	8,015.00	53,857.23	400,127.77	13	181,368.28
EXPENSE TOTALS	\$1,963,722.00	\$0.00	\$1,963,722.00	\$127,960.40	\$188,364.24	\$761,414.70	\$1,013,943.06	48%	\$1,299,506.65
Fund 1000 - Operations Totals									
REVENUE TOTALS	1,968,222.00	.00	1,968,222.00	157,967.74	.00	1,050,618.18	917,603.82	53%	2,375,950.63
EXPENSE TOTALS	1,963,722.00	.00	1,963,722.00	127,960.40	188,364.24	761,414.70	1,013,943.06	48%	1,299,506.65
Fund 1000 - Operations Totals	\$4,500.00	\$0.00	\$4,500.00	\$30,007.34	(\$188,364.24)	\$289,203.48	(\$96,339.24)		\$1,076,443.98
Grand Totals									
REVENUE TOTALS	1,968,222.00	.00	1,968,222.00	157,967.74	.00	1,050,618.18	917,603.82	53%	2,375,950.63
EXPENSE TOTALS	1,963,722.00	.00	1,963,722.00	127,960.40	188,364.24	761,414.70	1,013,943.06	48%	1,299,506.65
Grand Totals	\$4,500.00	\$0.00	\$4,500.00	\$30,007.34	(\$188,364.24)	\$289,203.48	(\$96,339.24)		\$1,076,443.98



KWA Balance Sheet - Construction Fund

Through 04/30/21

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	18,184,872.56	17,961,149.48	223,723.08	1.25
010.02	Cash - Restricted: Bond Debt Service Account	5,870,165.13	14,931,019.76	(9,060,854.63)	(60.68)
010.03	Cash - Restricted: Bond Reserve - Series 2018	2,874,642.35	2,873,207.50	1,434.85	.05
	010 - Cash - Restricted: Totals	\$26,929,680.04	\$35,765,376.74	(\$8,835,696.70)	(24.70%)
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	\$343,388,526.54	\$352,571,892.08	(\$9,183,365.54)	(2.60%)
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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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 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	(13,175,903.30)			
	Fund Expenses	15,460,492.43			
	FUND EQUITY TOTALS	\$19,469,680.51	\$21,754,269.64	(\$2,284,589.13)	(10.50%)
	LIABILITIES AND FUND EQUITY TOTALS	\$343,388,526.54	\$352,571,892.08	(\$9,183,365.54)	(2.60%)
	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 04/01/21 - 04/30/21
 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 10010 - Genesee County Drain Commissioner - WWS										
2021-00000004A	Debt Service - Series 2013	Paid by Check #20645		04/01/2021	04/30/2021	04/30/2021			752,718.75	
	Vendor 10010 - Genesee County Drain Commissioner - WWS Totals							Invoices	1	<u>\$752,718.75</u>
Vendor 10047 - Huntington National Bank										
32415A	Annual Bond Paying Agent Fees for Series 2018	Paid by Check #20644		03/02/2021	05/01/2021	03/31/2021		04/14/2021	500.00	
32416	Annual Bond Paying Agent Fees for Series 2014A	Paid by Check #20641		03/02/2021	05/01/2021	04/02/2021		04/13/2021	250.00	
2014A, May 2021	Debt Service - Series 2014A	Paid by EFT #3935		03/18/2021	05/01/2021	04/28/2021		04/28/2021	5,182,493.75	
2018, May 2021	Debt Service - Series 2018	Paid by EFT #3936		03/18/2021	05/01/2021	04/28/2021		04/28/2021	1,554,625.00	
	Vendor 10047 - Huntington National Bank Totals							Invoices	4	<u>\$6,737,868.75</u>
Vendor 10022 - McGraw Morris P.C.										
7695	Lapeer County Road Commission Show Cause, 2021-03	Paid by Check #20642		04/06/2021	05/06/2021	03/31/2021		04/13/2021	34,615.18	
7696	LCRC Litigation, 2021-03	Paid by Check #20642		04/06/2021	05/06/2021	03/31/2021		04/13/2021	6,735.00	
	Vendor 10022 - McGraw Morris P.C. Totals							Invoices	2	<u>\$41,350.18</u>
Vendor 10094 - Richard H. Crannell, PE										
04/06/21	Special Master - Case #15-049218-CK S.4005	Paid by Check #20643		04/06/2021	05/06/2021	03/15/2021		04/13/2021	520.00	
	Vendor 10094 - Richard H. Crannell, PE Totals							Invoices	1	<u>\$520.00</u>
Vendor 10034 - Wade Trim										
3018746	Litigation Matters	Paid by Check #20640		03/11/2021	04/11/2021	02/28/2021		04/01/2021	1,640.00	
	Vendor 10034 - Wade Trim Totals							Invoices	1	<u>\$1,640.00</u>
	Grand Totals							Invoices	9	<u>\$7,534,097.68</u>