



# KWA Balance Sheet - Operations Fund

Through 04/30/20

Detail Listing

Include Rollup Account/Rollup to Account

Account	Account Description	Current YTD Balance	Prior Year Total Actual	Net Change	Change %
Fund Category <b>Proprietary Funds</b>					
Fund Type <b>Enterprise Funds</b>					
Fund <b>1000 - Operations</b>					
<b>ASSETS</b>					
<b>001</b>	<b>Cash - Operations:</b>				
001.01	Cash - Operations: Checking Account	1,125,188.03	639,123.72	486,064.31	76.05
001.02	Cash - Operations: Investment Account	1,339,750.80	1,337,125.50	2,625.30	.20
	<b>001 - Cash - Operations: Totals</b>	<b>\$2,464,938.83</b>	<b>\$1,976,249.22</b>	<b>\$488,689.61</b>	<b>24.73%</b>
030	Investments	7,148,320.71	7,059,735.01	88,585.70	1.25
040	Accounts Receivable	141,562.36	249,928.92	(108,366.56)	(43.36)
061	Interest Receivable	24,597.16	96,202.22	(71,605.06)	(74.43)
	<b>ASSETS TOTALS</b>	<b>\$9,779,419.06</b>	<b>\$9,382,115.37</b>	<b>\$397,303.69</b>	<b>4.23%</b>
<b>LIABILITIES AND FUND EQUITY</b>					
<b>LIABILITIES</b>					
202	Accounts Payable	77,563.57	111,483.83	(33,920.26)	(30.43)
	<b>LIABILITIES TOTALS</b>	<b>\$77,563.57</b>	<b>\$111,483.83</b>	<b>(\$33,920.26)</b>	<b>(30.43%)</b>
<b>FUND EQUITY</b>					
395	Unrestricted Net Assets	7,947,476.87	7,947,476.87	.00	.00
	<b>FUND EQUITY TOTALS Prior to Current Year Changes</b>	<b>\$7,947,476.87</b>	<b>\$7,947,476.87</b>	<b>\$0.00</b>	<b>0.00%</b>
	Prior Year Fund Equity Adjustment	(1,323,154.67)			
	Fund Revenues	(1,158,021.30)			
	Fund Expenses	726,797.35			
	<b>FUND EQUITY TOTALS</b>	<b>\$9,701,855.49</b>	<b>\$7,947,476.87</b>	<b>\$1,754,378.62</b>	<b>22.07%</b>
	<b>LIABILITIES AND FUND EQUITY TOTALS</b>	<b>\$9,779,419.06</b>	<b>\$8,058,960.70</b>	<b>\$1,720,458.36</b>	<b>21.35%</b>
	Fund <b>1000 - Operations</b> Totals	\$0.00	\$1,323,154.67	(\$1,323,154.67)	(100.00%)
	Fund Type <b>Enterprise Funds</b> Totals	\$0.00	\$1,323,154.67	(\$1,323,154.67)	(100.00%)
	Fund Category <b>Proprietary Funds</b> 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 04/01/20 - 04/30/20  
 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
<b>Vendor 10079 - AT&amp;T</b>									
X04132020	Monthly Backup Service - Acct #287270517071, 2020-04	Paid by Check #10715		04/05/2020	04/28/2020	04/05/2020		04/24/2020	214.00
			Vendor 10079 - AT&T Totals			Invoices	1		<u>\$214.00</u>
<b>Vendor 10068 - Comcast Business Services</b>									
03/24/20	Service @ 4001 Fisher Rd - Acct #8529101260033437, 2020-04	Paid by Check #10708		03/24/2020	04/14/2020	04/01/2020		04/09/2020	148.35
			Vendor 10068 - Comcast Business Services Totals			Invoices	1		<u>\$148.35</u>
<b>Vendor 10049 - Consumers Energy</b>									
202252132703	4255 N Center Rd, 2020-04	Paid by Check #10716		04/16/2020	04/30/2020	04/15/2020		04/24/2020	31.27
			Vendor 10049 - Consumers Energy Totals			Invoices	1		<u>\$31.27</u>
<b>Vendor 10006 - DTE Energy Co.</b>									
200292054882	4001 Fisher Rd Account # 910041017328, 2020-03	Paid by Check #10709		03/24/2020	04/16/2020	03/23/2020		04/09/2020	47,793.91
200112102456	8763 Martin Rd Account # 910040976516, 2020-03	Paid by Check #10710		03/25/2020	04/17/2020	03/24/2020		04/09/2020	3,311.55
03-20, 8949	8949 Lakeshore Rd Account # 920011035473, 2020-03	Paid by Check #10717		04/08/2020	04/30/2020	03/31/2020		04/24/2020	56.02
			Vendor 10006 - DTE Energy Co. Totals			Invoices	3		<u>\$51,161.48</u>
<b>Vendor 10010 - Genesee County Drain Commissioner - WWS</b>									
2020-00000004	Service Agreement with GCDC Water & Waste, 2020-03	Paid by Check #10711		04/01/2020	04/30/2020	03/31/2020		04/09/2020	26,956.00
			Vendor 10010 - Genesee County Drain Commissioner - WWS Totals			Invoices	1		<u>\$26,956.00</u>
<b>Vendor 10022 - McGraw Morris P.C.</b>									
6613	Legal, 2020-03	Paid by Check #10712		04/02/2020	05/02/2020	03/31/2020		04/09/2020	666.80
			Vendor 10022 - McGraw Morris P.C. Totals			Invoices	1		<u>\$666.80</u>
<b>Vendor 10090 - SemcoEnergy</b>									
04-20	4101 Fisher Rd, 2020-04	Paid by Check #10718		04/08/2020	05/07/2020	04/07/2020		04/24/2020	207.07
			Vendor 10090 - SemcoEnergy Totals			Invoices	1		<u>\$207.07</u>
<b>Vendor 10138 - USA BlueBook</b>									
191369	R & M of Analyzer	Paid by Check #10713		03/31/2020	04/09/2020	03/31/2020		04/09/2020	112.39
			Vendor 10138 - USA BlueBook Totals			Invoices	1		<u>\$112.39</u>
<b>Vendor 10057 - Verizon Wireless</b>									
9851959439	Scada Monthly Service - Acct #542072785-00001, 2020-04	Paid by Check #10719		04/06/2020	04/28/2020	04/06/2020		04/24/2020	179.88
9851960352	WIN 911 Monthly Service - Acct #542169107-00001, 2020-04	Paid by Check #10719		04/06/2020	04/28/2020	04/06/2020		04/24/2020	47.32



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Payment Date Range 04/01/20 - 04/30/20  
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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
9851997846	IPS Video Service - Acct #942170730-00001, 2020-04	Paid by Check #10719		04/06/2020	04/28/2020	04/06/2020			40.01
		Vendor <b>10057 - Verizon Wireless</b> Totals					Invoices	3	\$267.21
Vendor <b>10127 - WIN-911</b>									
ACB6AD1-2020517	Win-911 Maintenance - License Tracking #8003664	Paid by Check #10714		02/17/2020	03/17/2020	03/31/2020		04/09/2020	600.00
		Vendor <b>10127 - WIN-911</b> Totals					Invoices	1	\$600.00
Vendor <b>10062 - Worth Township D.P.W.</b>									
03-20	4001 Fisher Rd - Lake Huron Pump Station, 2020-03	Paid by Check #10720		04/08/2020	04/28/2020	03/31/2020		04/24/2020	93.90
		Vendor <b>10062 - Worth Township D.P.W.</b> Totals					Invoices	1	\$93.90
		Grand Totals					Invoices	15	\$80,458.47



# KWA 2020 Operations Budget

Through 04/30/20  
 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
<b>Fund 1000 - Operations</b>									
<b>REVENUE</b>									
Commodity	2,439,672.00	.00	2,439,672.00	141,562.36	.00	1,136,268.60	1,303,403.40	47	2,691,230.92
Interest	4,500.00	.00	4,500.00	400.02	.00	21,752.70	(17,252.70)	483	160,243.45
<b>REVENUE TOTALS</b>	<b>\$2,444,172.00</b>	<b>\$0.00</b>	<b>\$2,444,172.00</b>	<b>\$141,962.38</b>	<b>\$0.00</b>	<b>\$1,158,021.30</b>	<b>\$1,286,150.70</b>	<b>47%</b>	<b>\$2,851,474.37</b>
<b>EXPENSE</b>									
Professional Services	221,000.00	.00	221,000.00	90.00	32,421.00	41,358.12	147,220.88	33	112,067.27
Insurances	99,750.00	.00	99,750.00	.00	5,751.75	20,980.25	73,018.00	27	13,541.28
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	550.00	1,450.00	28	921.11
Utilities	1,030,000.00	.00	1,030,000.00	51,385.47	11,184.17	377,884.47	640,931.36	38	763,856.16
Chemicals	100,000.00	.00	100,000.00	.00	21,509.19	24,425.33	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	.00	14,175.50	72,907.18	574,367.32	13	296,620.42
<b>EXPENSE TOTALS</b>	<b>\$2,439,672.00</b>	<b>\$0.00</b>	<b>\$2,439,672.00</b>	<b>\$78,431.47</b>	<b>\$219,821.61</b>	<b>\$726,797.35</b>	<b>\$1,493,053.04</b>	<b>39%</b>	<b>\$1,528,319.70</b>
<b>Fund 1000 - Operations Totals</b>									
<b>REVENUE TOTALS</b>	<b>2,444,172.00</b>	<b>.00</b>	<b>2,444,172.00</b>	<b>141,962.38</b>	<b>.00</b>	<b>1,158,021.30</b>	<b>1,286,150.70</b>	<b>47%</b>	<b>2,851,474.37</b>
<b>EXPENSE TOTALS</b>	<b>2,439,672.00</b>	<b>.00</b>	<b>2,439,672.00</b>	<b>78,431.47</b>	<b>219,821.61</b>	<b>726,797.35</b>	<b>1,493,053.04</b>	<b>39%</b>	<b>1,528,319.70</b>
<b>Fund 1000 - Operations Totals</b>	<b>\$4,500.00</b>	<b>\$0.00</b>	<b>\$4,500.00</b>	<b>\$63,530.91</b>	<b>(\$219,821.61)</b>	<b>\$431,223.95</b>	<b>(\$206,902.34)</b>		<b>\$1,323,154.67</b>
<b>Grand Totals</b>									
<b>REVENUE TOTALS</b>	<b>2,444,172.00</b>	<b>.00</b>	<b>2,444,172.00</b>	<b>141,962.38</b>	<b>.00</b>	<b>1,158,021.30</b>	<b>1,286,150.70</b>	<b>47%</b>	<b>2,851,474.37</b>
<b>EXPENSE TOTALS</b>	<b>2,439,672.00</b>	<b>.00</b>	<b>2,439,672.00</b>	<b>78,431.47</b>	<b>219,821.61</b>	<b>726,797.35</b>	<b>1,493,053.04</b>	<b>39%</b>	<b>1,528,319.70</b>
<b>Grand Totals</b>	<b>\$4,500.00</b>	<b>\$0.00</b>	<b>\$4,500.00</b>	<b>\$63,530.91</b>	<b>(\$219,821.61)</b>	<b>\$431,223.95</b>	<b>(\$206,902.34)</b>		<b>\$1,323,154.67</b>



# KWA Balance Sheet - Construction Fund

Through 04/30/20

Detail Listing

Include Rollup Account/Rollup to Account

Account	Account Description	Current YTD Balance	Prior Year Total Actual	Net Change	Change %
<b>Fund Category Proprietary Funds</b>					
<b>Fund Type Enterprise Funds</b>					
<b>Fund 2400 - LHI</b>					
<b>ASSETS</b>					
<b>002</b>	<b>Cash - Construction:</b>				
002.01	Cash - Construction: Checking Account	629,175.66	462,901.35	166,274.31	35.92
002.02	Cash - Construction: Investment Account	.00	524,029.62	(524,029.62)	(100.00)
	<b>002 - Cash - Construction: Totals</b>	<b>\$629,175.66</b>	<b>\$986,930.97</b>	<b>(\$357,755.31)</b>	<b>(36.25%)</b>
<b>010</b>	<b>Cash - Restricted:</b>				
010.01	Cash - Restricted: Bond Reserve - Series 2014	17,784,110.60	17,526,365.90	257,744.70	1.47
010.02	Cash - Restricted: Bond Debt Service Account	5,617,239.59	14,583,056.48	(8,965,816.89)	(61.48)
010.03	Cash - Restricted: Bond Reserve - Series 2018	2,867,821.25	2,851,990.79	15,830.46	.56
	<b>010 - Cash - Restricted: Totals</b>	<b>\$26,269,171.44</b>	<b>\$34,961,413.17</b>	<b>(\$8,692,241.73)</b>	<b>(24.86%)</b>
<b>020</b>	<b>Cash on Deposit:</b>				
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
	<b>020 - Cash on Deposit: Totals</b>	<b>\$200,000.00</b>	<b>\$200,000.00</b>	<b>\$0.00</b>	<b>0.00%</b>
<b>061</b>	<b>Interest Receivable</b>				
061.01	Interest Receivable Debt Reserve/Retirement	.00	65,061.33	(65,061.33)	(100.00)
	<b>061 - Interest Receivable Totals</b>	<b>\$0.00</b>	<b>\$65,061.33</b>	<b>(\$65,061.33)</b>	<b>(100.00%)</b>
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
	<b>ASSETS TOTALS</b>	<b>\$348,330,690.52</b>	<b>\$357,445,748.89</b>	<b>(\$9,115,058.37)</b>	<b>(2.55%)</b>
<b>LIABILITIES AND FUND EQUITY</b>					
<b>LIABILITIES</b>					
202	Accounts Payable	561,083.58	582,832.10	(21,748.52)	(3.73)
<b>250</b>	<b>Bonds Payable - Current</b>				
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)
	<b>250 - Bonds Payable - Current Totals</b>	<b>(\$1,320,268.75)</b>	<b>\$5,670,000.00</b>	<b>(\$6,990,268.75)</b>	<b>(123.29%)</b>
<b>251</b>	<b>Interest Payable</b>				
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
	<b>251 - Interest Payable Totals</b>	<b>\$5,825,224.00</b>	<b>\$5,825,224.00</b>	<b>\$0.00</b>	<b>0.00%</b>
<b>252</b>	<b>Lease Payable - Current Portion</b>				
252.01	Lease Payable - Current Portion GCDC-WWS, Series 2013	.00	935,000.00	(935,000.00)	(100.00)
	<b>252 - Lease Payable - Current Portion Totals</b>	<b>\$0.00</b>	<b>\$935,000.00</b>	<b>(\$935,000.00)</b>	<b>(100.00%)</b>
<b>253</b>	<b>Lease Interest Payable</b>				
253.01	Lease Interest Payable GCDC-WWS, Series 2013	663,161.45	663,161.45	.00	.00
	<b>253 - Lease Interest Payable Totals</b>	<b>\$663,161.45</b>	<b>\$663,161.45</b>	<b>\$0.00</b>	<b>0.00%</b>



# KWA Balance Sheet - Construction Fund

Through 04/30/20

Detail Listing

Include Rollup Account/Rollup to Account

Account	Account Description	Current YTD Balance	Prior Year Total Actual	Net Change	Change %
<b>Fund Category Proprietary Funds</b>					
<b>Fund Type Enterprise Funds</b>					
<b>Fund 2400 - LHI</b>					
<b>LIABILITIES AND FUND EQUITY</b>					
<b>LIABILITIES</b>					
<b>289</b>	<b>Premium on Bonds</b>				
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
	<b>289 - Premium on Bonds Totals</b>	<b>\$15,937,502.59</b>	<b>\$15,937,502.59</b>	<b>\$0.00</b>	<b>0.00%</b>
<b>300</b>	<b>Bonds Payable - Long-term</b>				
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
	<b>300 - Bonds Payable - Long-term Totals</b>	<b>\$271,070,000.00</b>	<b>\$271,070,000.00</b>	<b>\$0.00</b>	<b>0.00%</b>
<b>301</b>	<b>Lease Payable - Long Term</b>				
301.01	Lease Payable - Long Term GCDC-WWS, Series 2013	32,300,000.00	32,300,000.00	.00	.00
	<b>301 - Lease Payable - Long Term Totals</b>	<b>\$32,300,000.00</b>	<b>\$32,300,000.00</b>	<b>\$0.00</b>	<b>0.00%</b>
<b>302</b>	<b>Lease Interest Payable Long-term</b>				
302.01	Lease Interest Payable Long-term GCDCWWS, Series 2013	5,258,647.64	5,258,647.64	.00	.00
	<b>302 - Lease Interest Payable Long-term Totals</b>	<b>\$5,258,647.64</b>	<b>\$5,258,647.64</b>	<b>\$0.00</b>	<b>0.00%</b>
	<b>LIABILITIES TOTALS</b>	<b>\$330,295,350.51</b>	<b>\$338,242,367.78</b>	<b>(\$7,947,017.27)</b>	<b>(2.35%)</b>
<b>FUND EQUITY</b>					
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
	<b>FUND EQUITY TOTALS Prior to Current Year Changes</b>	<b>\$16,894,715.81</b>	<b>\$16,894,715.81</b>	<b>\$0.00</b>	<b>0.00%</b>
	Prior Year Fund Equity Adjustment	(2,308,665.30)			
	Fund Revenues	(13,285,612.77)			
	Fund Expenses	14,453,653.87			
	<b>FUND EQUITY TOTALS</b>	<b>\$18,035,340.01</b>	<b>\$16,894,715.81</b>	<b>\$1,140,624.20</b>	<b>6.75%</b>
	<b>LIABILITIES AND FUND EQUITY TOTALS</b>	<b>\$348,330,690.52</b>	<b>\$355,137,083.59</b>	<b>(\$6,806,393.07)</b>	<b>(1.92%)</b>
	Fund <b>2400 - LHI</b> Totals	\$0.00	\$2,308,665.30	(\$2,308,665.30)	(100.00%)
	Fund Type <b>Enterprise Funds</b> Totals	\$0.00	\$2,308,665.30	(\$2,308,665.30)	(100.00%)
	Fund Category <b>Proprietary Funds</b> 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

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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	
<b>Vendor 10010 - Genesee County Drain Commissioner - WWS</b>										
2020-00000005	Debt Service - Series 2013	Paid by Check #20616		04/02/2020	05/02/2020	04/30/2020		04/09/2020	777,093.75	
							Vendor 10010 - Genesee County Drain Commissioner - WWS Totals	Invoices	1	<u>\$777,093.75</u>
<b>Vendor 10047 - Huntington National Bank</b>										
21700	Annual Bond Paying Agent Fees for Series 2014A	Paid by Check #20617		03/02/2020	05/30/2020	04/09/2020		04/09/2020	250.00	
21701	Annual Bond Paying Agent Fees for Series 2018	Paid by Check #20617		03/02/2020	05/30/2020	04/09/2020		04/09/2020	500.00	
2014A, May 2020	Debt Service - Series 2014A	Paid by EFT #3931		04/21/2020	05/01/2020	04/21/2020		04/21/2020	5,288,868.75	
2018, May 2020	Debt Service - Series 2018	Paid by EFT #3932		04/21/2020	05/01/2020	04/21/2020		04/21/2020	1,585,625.00	
							Vendor 10047 - Huntington National Bank Totals	Invoices	4	<u>\$6,875,243.75</u>
<b>Vendor 10022 - McGraw Morris P.C.</b>										
6614	Lapeer County Road Commission Show Cause, 2020-03	Paid by Check #20618		04/02/2020	05/02/2020	03/31/2020		04/09/2020	29,977.76	
6615	LCRC Litigation, 2020-03	Paid by Check #20618		04/02/2020	05/02/2020	03/31/2020		04/09/2020	19,486.41	
							Vendor 10022 - McGraw Morris P.C. Totals	Invoices	2	<u>\$49,464.17</u>
<b>Vendor 10034 - Wade Trim</b>										
3015742	Litigation matters	Paid by Check #20619		04/13/2020	05/13/2020	03/27/2020		04/24/2020	8,650.00	
							Vendor 10034 - Wade Trim Totals	Invoices	1	<u>\$8,650.00</u>
							Grand Totals	Invoices	8	<u>\$7,710,451.67</u>