



KWA Balance Sheet - Operations Fund

Through 01/31/21

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	1,313,121.58	1,601,966.02	(288,844.44)	(18.03)
001.02	Cash - Operations: Investment Account	1,840,302.04	1,340,243.21	500,058.83	37.31
	001 - Cash - Operations: Totals	\$3,153,423.62	\$2,942,209.23	\$211,214.39	7.18%
030	Investments	7,303,767.15	7,235,796.03	67,971.12	.94
040	Accounts Receivable	155,973.13	208,448.56	(52,475.43)	(25.17)
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	\$10,623,133.90	\$10,444,347.86	\$178,786.04	1.71%
LIABILITIES AND FUND EQUITY					
LIABILITIES					
202	Accounts Payable	94,063.26	97,272.34	(3,209.08)	(3.30)
	LIABILITIES TOTALS	\$94,063.26	\$97,272.34	(\$3,209.08)	(3.30%)
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	(621,441.52)			
	Fund Expenses	439,446.40			
	FUND EQUITY TOTALS	\$10,529,070.64	\$10,347,075.52	\$181,995.12	1.76%
	LIABILITIES AND FUND EQUITY TOTALS	\$10,623,133.90	\$10,444,347.86	\$178,786.04	1.71%
	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 01/01/21 - 01/31/21
 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									
X01132021	Monthly Backup Service - Acct #287270517071, 2021-01	Paid by Check #10885		01/05/2021	01/28/2021	01/05/2021		01/21/2021	214.00
Vendor 10079 - AT&T Totals							Invoices	1	\$214.00
Vendor 10070 - Azteca Systems, Inc.									
INV3403	Cityworks update & support agreement	Paid by Check #10888		01/25/2021	02/25/2021	01/25/2021		01/29/2021	3,625.00
Vendor 10070 - Azteca Systems, Inc. Totals							Invoices	1	\$3,625.00
Vendor 10068 - Comcast Business Services									
12/24/20	Service @ 4001 Fisher Rd - Acct #8529101260033437, 2021-01	Paid by Check #10873		12/24/2020	01/14/2021	01/07/2021		01/07/2021	148.35
Vendor 10068 - Comcast Business Services Totals							Invoices	1	\$148.35
Vendor 10049 - Consumers Energy									
206434851668	4255 N Center Rd, 2020-12	Paid by Check #10874		12/16/2020	01/08/2021	12/16/2020		01/07/2021	75.00
Vendor 10049 - Consumers Energy Totals							Invoices	1	\$75.00
Vendor 10146 - Denise Buckley, LLC									
2020-KWA-3	Accounting & Audit Preparation Assistance - 2020-12	Paid by Check #10875		01/04/2021	02/04/2021	12/31/2020		01/07/2021	915.00
Vendor 10146 - Denise Buckley, LLC Totals							Invoices	1	\$915.00
Vendor 10006 - DTE Energy Co.									
200392526154	4001 Fisher Rd Account # 910041017328, 2020-12	Paid by Check #10876		12/21/2020	01/19/2021	12/31/2020		01/07/2021	48,351.91
200002692807	8763 Martin Rd Account # 910040976516, 2020-12	Paid by Check #10877		12/22/2020	01/20/2021	12/22/2020		01/07/2021	3,498.28
12/20, 8793	8793 Martin Rd Account # 920011035333, 2020-12	Paid by Check #10881		01/04/2021	01/27/2021	12/31/2020		01/15/2021	90.84
12/20, 8949	8949 Lakeshore Rd Account # 920011035473, 2020-12	Paid by Check #10886		01/11/2021	02/03/2021	12/31/2020		01/21/2021	55.61
Vendor 10006 - DTE Energy Co. Totals							Invoices	4	\$51,996.64
Vendor 10010 - Genesee County Drain Commissioner - WWS									
2021-00000001	Service Agreement with GCDC Water & Waste, 2020-12	Paid by Check #10878		01/01/2021	02/01/2021	12/31/2020		01/07/2021	26,956.00
Vendor 10010 - Genesee County Drain Commissioner - WWS Totals							Invoices	1	\$26,956.00
Vendor 10076 - Jones Chemicals, Inc.									
843145	LHPS - Sodium Hypochlorite	Paid by Check #10882		01/12/2021	02/12/2021	01/12/2021		01/15/2021	3,860.70
Vendor 10076 - Jones Chemicals, Inc. Totals							Invoices	1	\$3,860.70
Vendor 10091 - Kerrigan Lawn Care									
4027	Lawn Maintenance 2020-12	Paid by Check #10883		01/04/2021	02/04/2021	12/31/2020		01/15/2021	85.00



Operations Fund A/P Invoice Report

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 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 10091 - Kerrigan Lawn Care Totals				Invoices	1	\$85.00
Vendor 10022 - McGraw Morris P.C. 7418	Legal, 2020-12	Paid by Check #10879		01/05/2021	02/05/2021	12/31/2020		01/07/2021	3,164.59
			Vendor 10022 - McGraw Morris P.C. Totals				Invoices	1	\$3,164.59
Vendor 10026 - Plante & Moran, PLLC 1934266	Audit - Fiscal Year 2020	Paid by Check #10880		12/21/2020	01/21/2021	12/21/2020		01/07/2021	24,640.00
			Vendor 10026 - Plante & Moran, PLLC Totals				Invoices	1	\$24,640.00
Vendor 10090 - SemcoEnergy 01-21	4101 Fisher Rd, 2021-01	Paid by Check #10889		01/12/2021	02/09/2021	01/12/2021		01/29/2021	564.38
			Vendor 10090 - SemcoEnergy Totals				Invoices	1	\$564.38
Vendor 10057 - Verizon Wireless 9670653714	WIN 911 Monthly Service - Acct #542169107-00001, 2021-01	Paid by Check #10887		01/06/2021	01/29/2021	01/06/2021		01/21/2021	46.97
9870652883	Scada Monthly Service - Acct #542072785-00001, 2021-01	Paid by Check #10887		01/06/2021	01/29/2021	01/06/2021		01/21/2021	176.84
9870694646	IPS Video Service - Acct #942170730-00001, 2021-01	Paid by Check #10887		01/06/2021	01/29/2021	01/06/2021		01/21/2021	40.01
			Vendor 10057 - Verizon Wireless Totals				Invoices	3	\$263.82
Vendor 10062 - Worth Township D.P.W. 12-20	4001 Fisher Rd - Lake Huron Pump Station, 2020-12	Paid by Check #10884		01/05/2021	02/05/2021	12/31/2020		01/15/2021	93.90
			Vendor 10062 - Worth Township D.P.W. Totals				Invoices	1	\$93.90
			Grand Totals				Invoices	19	\$116,602.38



KWA 2021 Operations Budget

Through 01/31/21
 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	155,973.13	.00	601,017.74	1,362,704.26	31	2,242,678.32
Interest	4,500.00	.00	4,500.00	11,922.33	.00	20,423.78	(15,923.78)	454	133,272.31
REVENUE TOTALS	\$1,968,222.00	\$0.00	\$1,968,222.00	\$167,895.46	\$0.00	\$621,441.52	\$1,346,780.48	32%	\$2,375,950.63
EXPENSE									
Professional Services	221,000.00	.00	221,000.00	7,452.80	33,410.00	37,977.39	149,612.61	32	59,428.68
Insurances	64,750.00	.00	64,750.00	161.50	.00	7,661.51	57,088.49	12	27,516.19
Administration	323,472.00	.00	323,472.00	26,956.00	215,648.00	107,824.00	.00	100	323,472.00
Permits, Print / Publications	2,000.00	.00	2,000.00	.00	.00	360.00	1,640.00	18	1,188.30
Utilities	808,500.00	.00	808,500.00	60,270.32	8,521.79	224,467.94	575,510.27	29	653,336.05
Chemicals	80,000.00	.00	80,000.00	4,391.18	23,647.85	15,982.63	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	3,710.00	4,745.00	45,172.93	412,082.07	11	181,368.28
EXPENSE TOTALS	\$1,963,722.00	\$0.00	\$1,963,722.00	\$102,941.80	\$285,972.64	\$439,446.40	\$1,238,302.96	37%	\$1,299,506.65
Fund 1000 - Operations Totals									
REVENUE TOTALS	1,968,222.00	.00	1,968,222.00	167,895.46	.00	621,441.52	1,346,780.48	32%	2,375,950.63
EXPENSE TOTALS	1,963,722.00	.00	1,963,722.00	102,941.80	285,972.64	439,446.40	1,238,302.96	37%	1,299,506.65
Fund 1000 - Operations Totals	\$4,500.00	\$0.00	\$4,500.00	\$64,953.66	(\$285,972.64)	\$181,995.12	\$108,477.52		\$1,076,443.98
Grand Totals									
REVENUE TOTALS	1,968,222.00	.00	1,968,222.00	167,895.46	.00	621,441.52	1,346,780.48	32%	2,375,950.63
EXPENSE TOTALS	1,963,722.00	.00	1,963,722.00	102,941.80	285,972.64	439,446.40	1,238,302.96	37%	1,299,506.65
Grand Totals	\$4,500.00	\$0.00	\$4,500.00	\$64,953.66	(\$285,972.64)	\$181,995.12	\$108,477.52		\$1,076,443.98



KWA Balance Sheet - Construction Fund

Through 01/31/21

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	199,830.38	381,754.36	(181,923.98)	(47.65)
	002 - Cash - Construction: Totals	\$199,830.38	\$381,754.36	(\$181,923.98)	(47.65%)
010	Cash - Restricted:				
010.01	Cash - Restricted: Bond Reserve - Series 2014	18,091,198.16	17,961,149.48	130,048.68	.72
010.02	Cash - Restricted: Bond Debt Service Account	7,814,435.60	14,931,019.76	(7,116,584.16)	(47.66)
010.03	Cash - Restricted: Bond Reserve - Series 2018	2,874,173.86	2,873,207.50	966.36	.03
	010 - Cash - Restricted: Totals	\$28,779,807.62	\$35,765,376.74	(\$6,985,569.12)	(19.53%)
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	\$345,404,398.98	\$352,571,892.08	(\$7,167,493.10)	(2.03%)
LIABILITIES AND FUND EQUITY					
LIABILITIES					
202	Accounts Payable	64,348.75	518,426.40	(454,077.65)	(87.59)
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 01/31/21

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	\$323,983,194.78	\$330,817,622.44	(\$6,834,427.66)	(2.07%)
	FUND EQUITY				
393	Restricted Net Assets	8,619,685.00	8,619,685.00	.00	.00
395	Unrestricted Net Assets	(2,707,759.36)	(2,707,759.36)	.00	.00
399	Invested in Capital Assets	15,842,344.00	15,842,344.00	.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	(7,536,138.38)			
	Fund Expenses	7,869,203.82			
	FUND EQUITY TOTALS	\$21,421,204.20	\$21,754,269.64	(\$333,065.44)	(1.53%)
	LIABILITIES AND FUND EQUITY TOTALS	\$345,404,398.98	\$352,571,892.08	(\$7,167,493.10)	(2.03%)
	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 01/01/21 - 01/31/21
 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.									
7419	Lapeer County Road Commission Show Cause, 2020-12	Paid by Check #20635		01/05/2021	02/05/2021	12/31/2020		01/07/2021	33,219.75
7420	LCRC Litigation, 2020-12	Paid by Check #20635		01/05/2021	02/05/2021	12/31/2020		01/07/2021	7,160.00
Vendor 10022 - McGraw Morris P.C. Totals						Invoices	2		<u>\$40,379.75</u>
Vendor 10151 - Spicer Group									
205256	KWA Expert Witness & Legal Support. S4005 Litigations.	Paid by Check #20636		01/05/2021	02/05/2021	11/28/2020		01/15/2021	1,793.00
Vendor 10151 - Spicer Group Totals						Invoices	1		<u>\$1,793.00</u>
Grand Totals						Invoices	3		<u><u>\$42,172.75</u></u>