



KWA Balance Sheet - Operations Fund

Through 12/31/20

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	1,287,546.27	1,601,966.02	(314,419.75)	(19.63)
001.02	Cash - Operations: Investment Account	1,840,286.41	1,340,243.21	500,043.20	37.31
	001 - Cash - Operations: Totals	\$3,127,832.68	\$2,942,209.23	\$185,623.45	6.31%
030	Investments	7,271,346.80	7,235,796.03	35,550.77	.49
040	Accounts Receivable	142,264.19	208,448.56	(66,184.37)	(31.75)
061	Interest Receivable	20,588.65	47,924.04	(27,335.39)	(57.04)
118	Prepaid Expense	9,970.00	9,970.00	.00	.00
	ASSETS TOTALS	\$10,572,002.32	\$10,444,347.86	\$127,654.46	1.22%
LIABILITIES AND FUND EQUITY					
LIABILITIES					
202	Accounts Payable	107,926.13	97,272.34	10,653.79	10.95
	LIABILITIES TOTALS	\$107,926.13	\$97,272.34	\$10,653.79	10.95%
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	(453,546.06)			
	Fund Expenses	336,545.39			
	FUND EQUITY TOTALS	\$10,464,076.19	\$10,347,075.52	\$117,000.67	1.13%
	LIABILITIES AND FUND EQUITY TOTALS	\$10,572,002.32	\$10,444,347.86	\$127,654.46	1.22%
	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 12/01/20 - 12/31/20
 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
Vendor 10060 - A - Frame Awards									
36880	Plaques & Engraving	Paid by Check #10848		11/18/2020	12/18/2020	11/18/2020		12/04/2020	60.00
				Vendor 10060 - A - Frame Awards Totals			Invoices	1	<u>\$60.00</u>
Vendor 10079 - AT&T									
X12132020	Monthly Backup Service - Acct #287270517071, 2020-12	Paid by Check #10857		12/05/2020	01/05/2021	12/05/2020		12/18/2020	214.00
				Vendor 10079 - AT&T Totals			Invoices	1	<u>\$214.00</u>
Vendor 10143 - Cincinnati Insurance Company, The									
12/10/20	General Liability Insurance, Policy #0551527, (2 of 4)	Paid by Check #10868		12/10/2020	01/01/2021	12/10/2020		12/23/2020	6,474.00
				Vendor 10143 - Cincinnati Insurance Company, The Totals			Invoices	1	<u>\$6,474.00</u>
Vendor 10068 - Comcast Business Services									
11/24/20	Service @ 4001 Fisher Rd - Acct #8529101260033437, 2020-12	Paid by Check #10849		11/24/2020	12/15/2020	12/01/2020		12/04/2020	148.35
				Vendor 10068 - Comcast Business Services Totals			Invoices	1	<u>\$148.35</u>
Vendor 10049 - Consumers Energy									
204032270988	4255 N Center Rd, 2020-11	Paid by Check #10850		11/16/2020	12/09/2020	11/16/2020		12/04/2020	34.66
				Vendor 10049 - Consumers Energy Totals			Invoices	1	<u>\$34.66</u>
Vendor 10146 - Denise Buckley, LLC									
2020-KWA-2	Accounting & Audit Preparation Assistance - 2020-11	Paid by Check #10851		12/02/2020	01/02/2021	11/30/2020		12/04/2020	900.00
				Vendor 10146 - Denise Buckley, LLC Totals			Invoices	1	<u>\$900.00</u>
Vendor 10006 - DTE Energy Co.									
200022588711	4001 Fisher Rd Account # 910041017328, 2020-11	Paid by Check #10852		11/19/2020	12/15/2020	11/19/2020		12/04/2020	50,976.12
200482359079	8763 Martin Rd Account # 910040976516, 2020-11	Paid by Check #10853		11/22/2020	12/21/2020	11/22/2020		12/04/2020	3,144.55
11/20, 8793	8793 Martin Rd Account # 920011035333, 2020-11	Paid by Check #10858		12/04/2020	01/04/2021	11/30/2020		12/18/2020	95.59
11/20, 8949	8949 Lakeshore Rd Account # 920011035473, 2021-11	Paid by Check #10869		12/11/2020	01/04/2021	11/30/2020		12/23/2020	47.35
				Vendor 10006 - DTE Energy Co. Totals			Invoices	4	<u>\$54,263.61</u>
Vendor 10010 - Genesee County Drain Commissioner - WWS									
2020-00000012	Service Agreement with GCDC Water & Waste, 2020-11	Paid by Check #10854		12/01/2020	01/01/2021	11/30/2020		12/04/2020	26,956.00
				Vendor 10010 - Genesee County Drain Commissioner - WWS Totals			Invoices	1	<u>\$26,956.00</u>
Vendor 10099 - Grainger									



Operations Fund A/P Invoice Report

Payment Date Range 12/01/20 - 12/31/20
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Invoice Number	Invoice Description	Status	Held Reason	Invoice Date	Due Date	G/L Date	Received Date	Payment Date	Invoice Net Amount	
9746575308	38D059 Spring Wound 30 minute timer	Paid by Check #10870		12/14/2020	01/13/2021	12/14/2020		12/23/2020	36.91	
9749808615	Credit Memo for Invoice 9746575308	Paid by Check #10870		12/17/2020	01/13/2021	12/17/2020		12/23/2020	(10.98)	
							Vendor 10099 - Grainger Totals	Invoices	2	<u>\$25.93</u>
Vendor 10076 - Jones Chemicals, Inc.										
838835	LHPS - Sodium Hypochlorite	Paid by Check #10855		11/18/2020	12/18/2020	11/18/2020		12/04/2020	3,851.35	
841053	LHPS - Sodium Hypochlorite	Paid by Check #10859		12/15/2020	01/14/2021	12/15/2020		12/18/2020	3,892.15	
							Vendor 10076 - Jones Chemicals, Inc. Totals	Invoices	2	<u>\$7,743.50</u>
Vendor 10148 - Marlette Oil & Gas Co										
52500	Diesel Fuel-For Backup Generator at IPS	Paid by Check #10856		11/30/2020	12/30/2020	11/30/2020		12/04/2020	424.75	
							Vendor 10148 - Marlette Oil & Gas Co Totals	Invoices	1	<u>\$424.75</u>
Vendor 10022 - McGraw Morris P.C.										
7337	Legal, 2020-11	Paid by Check #10860		12/02/2020	01/02/2021	11/30/2020		12/18/2020	150.00	
							Vendor 10022 - McGraw Morris P.C. Totals	Invoices	1	<u>\$150.00</u>
Vendor 10090 - SemcoEnergy										
12-20	4101 Fisher Rd, 2020-12	Paid by Check #10871		12/09/2020	01/07/2021	12/09/2020		12/23/2020	391.34	
							Vendor 10090 - SemcoEnergy Totals	Invoices	1	<u>\$391.34</u>
Vendor 10045 - St. Clair County Road Commission										
2021-Permit	2021 Annual Utilities Maintenance Permit	Paid by Check #10861		12/10/2020	01/10/2021	12/10/2020		12/18/2020	300.00	
							Vendor 10045 - St. Clair County Road Commission Totals	Invoices	1	<u>\$300.00</u>
Vendor 10057 - Verizon Wireless										
9868533875	Scada Monthly Service - Acct #542072785-00001, 2020-12	Paid by Check #10872		12/06/2020	12/29/2020	12/06/2020		12/23/2020	184.88	
9868534716	WIN 911 Monthly Service - Acct #542169107-00001, 2020-12	Paid by Check #10872		12/06/2020	12/29/2020	12/06/2020		12/23/2020	46.97	
9868575364	IPS Video Service - Acct #942170730-00001, 2020-12	Paid by Check #10872		12/06/2020	12/29/2020	12/06/2020		12/23/2020	40.03	
							Vendor 10057 - Verizon Wireless Totals	Invoices	3	<u>\$271.88</u>
Vendor 10062 - Worth Township D.P.W.										
11-20	4001 Fisher Rd - Lake Huron Pump Station, 2020-11	Paid by Check #10862		12/08/2020	12/28/2020	11/30/2020		12/18/2020	94.48	
							Vendor 10062 - Worth Township D.P.W. Totals	Invoices	1	<u>\$94.48</u>
							Grand Totals	Invoices	23	<u><u>\$98,452.50</u></u>



KWA 2021 Operations Budget

Through 12/31/20
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
Fund 1000 - Operations									
REVENUE									
Commodity	1,963,722.00	.00	1,963,722.00	142,264.19	.00	445,044.61	1,518,677.39	23	2,242,678.32
Interest	4,500.00	.00	4,500.00	2,328.15	.00	8,501.45	(4,001.45)	189	133,272.31
REVENUE TOTALS	\$1,968,222.00	\$0.00	\$1,968,222.00	\$144,592.34	\$0.00	\$453,546.06	\$1,514,675.94	23%	\$2,375,950.63
EXPENSE									
Professional Services	221,000.00	.00	221,000.00	28,719.59	40,620.00	30,524.59	149,855.41	32	59,428.68
Insurances	64,750.00	.00	64,750.00	6,625.01	.00	7,500.01	57,249.99	12	27,516.19
Administration	323,472.00	.00	323,472.00	26,956.00	242,604.00	80,868.00	.00	100	323,472.00
Permits, Print / Publications	2,000.00	.00	2,000.00	300.00	.00	360.00	1,640.00	18	1,188.30
Utilities	808,500.00	.00	808,500.00	53,191.11	9,806.24	164,238.41	634,455.35	22	653,336.05
Chemicals	80,000.00	.00	80,000.00	3,892.15	27,508.55	11,591.45	40,900.00	49	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	110.93	3,830.00	41,462.93	416,707.07	10	181,368.28
EXPENSE TOTALS	\$1,963,722.00	\$0.00	\$1,963,722.00	\$119,794.79	\$324,368.79	\$336,545.39	\$1,302,807.82	34%	\$1,299,506.65
Fund 1000 - Operations Totals									
REVENUE TOTALS	1,968,222.00	.00	1,968,222.00	144,592.34	.00	453,546.06	1,514,675.94	23%	2,375,950.63
EXPENSE TOTALS	1,963,722.00	.00	1,963,722.00	119,794.79	324,368.79	336,545.39	1,302,807.82	34%	1,299,506.65
Fund 1000 - Operations Totals	\$4,500.00	\$0.00	\$4,500.00	\$24,797.55	(\$324,368.79)	\$117,000.67	\$211,868.12		\$1,076,443.98
Grand Totals									
REVENUE TOTALS	1,968,222.00	.00	1,968,222.00	144,592.34	.00	453,546.06	1,514,675.94	23%	2,375,950.63
EXPENSE TOTALS	1,963,722.00	.00	1,963,722.00	119,794.79	324,368.79	336,545.39	1,302,807.82	34%	1,299,506.65
Grand Totals	\$4,500.00	\$0.00	\$4,500.00	\$24,797.55	(\$324,368.79)	\$117,000.67	\$211,868.12		\$1,076,443.98



KWA Balance Sheet - Construction Fund

Through 12/31/20

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	242,003.13	381,754.36	(139,751.23)	(36.61)
	002 - Cash - Construction: Totals	\$242,003.13	\$381,754.36	(\$139,751.23)	(36.61%)
010	Cash - Restricted:				
010.01	Cash - Restricted: Bond Reserve - Series 2014	18,058,356.08	17,961,149.48	97,206.60	.54
010.02	Cash - Restricted: Bond Debt Service Account	5,965,354.31	14,931,019.76	(8,965,665.45)	(60.05)
010.03	Cash - Restricted: Bond Reserve - Series 2018	2,873,929.77	2,873,207.50	722.27	.03
	010 - Cash - Restricted: Totals	\$26,897,640.16	\$35,765,376.74	(\$8,867,736.58)	(24.79%)
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	\$343,564,404.27	\$352,571,892.08	(\$9,007,487.81)	(2.55%)
LIABILITIES AND FUND EQUITY					
LIABILITIES					
202	Accounts Payable	42,172.75	518,426.40	(476,253.65)	(91.87)
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 12/31/20

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	\$323,961,018.78	\$330,817,622.44	(\$6,856,603.66)	(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	(5,653,955.92)			
	Fund Expenses	7,804,840.07			
	FUND EQUITY TOTALS	\$19,603,385.49	\$21,754,269.64	(\$2,150,884.15)	(9.89%)
	LIABILITIES AND FUND EQUITY TOTALS	\$343,564,404.27	\$352,571,892.08	(\$9,007,487.81)	(2.55%)
	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 12/01/20 - 12/31/20
 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
Vendor 10022 - McGraw Morris P.C.									
7338	Lapeer County Road Commission Show Cause, 2020-11	Paid by Check #20633		12/02/2020	01/02/2021	11/30/2020		12/18/2020	41,919.87
7339	LCRC Litigation, 2020-11	Paid by Check #20633		12/02/2020	01/02/2021	11/30/2020		12/18/2020	8,130.00
		Vendor 10022 - McGraw Morris P.C. Totals				Invoices	2		<u>\$50,049.87</u>
Vendor 10034 - Wade Trim									
3018029	Litigation Matters	Paid by Check #20634		12/14/2020	01/14/2021	11/27/2020		12/23/2020	410.00
		Vendor 10034 - Wade Trim Totals				Invoices	1		<u>\$410.00</u>
		Grand Totals				Invoices	3		<u>\$50,459.87</u>