



# KWA Balance Sheet - Operations Fund

Through 05/31/21

Detail Listing

Include Rollup Account/Rollup to Account

Account	Account Description	Current YTD Balance	Prior Year Total Actual	Net Change	Change %
Fund Category <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	1,445,827.83	1,601,966.02	(156,138.19)	(9.75)
001.02	Cash - Operations: Investment Account	1,840,362.54	1,340,243.21	500,119.33	37.32
	<b>001 - Cash - Operations: Totals</b>	<b>\$3,286,190.37</b>	<b>\$2,942,209.23</b>	<b>\$343,981.14</b>	<b>11.69%</b>
030	Investments	7,316,306.06	7,235,796.03	80,510.03	1.11
040	Accounts Receivable	181,154.51	208,448.56	(27,294.05)	(13.09)
061	Interest Receivable	.00	47,924.04	(47,924.04)	(100.00)
118	Prepaid Expense	9,970.00	9,970.00	.00	.00
	<b>ASSETS TOTALS</b>	<b>\$10,793,620.94</b>	<b>\$10,444,347.86</b>	<b>\$349,273.08</b>	<b>3.34%</b>
<b>LIABILITIES AND FUND EQUITY</b>					
<b>LIABILITIES</b>					
202	Accounts Payable	143,747.05	97,272.34	46,474.71	47.78
	<b>LIABILITIES TOTALS</b>	<b>\$143,747.05</b>	<b>\$97,272.34</b>	<b>\$46,474.71</b>	<b>47.78%</b>
<b>FUND EQUITY</b>					
395	Unrestricted Net Position	10,347,075.52	10,347,075.52	.00	.00
	<b>FUND EQUITY TOTALS Prior to Current Year Changes</b>	<b>\$10,347,075.52</b>	<b>\$10,347,075.52</b>	<b>\$0.00</b>	<b>0.00%</b>
	Prior Year Fund Equity Adjustment	.00			
	Fund Revenues	(1,234,893.93)			
	Fund Expenses	932,095.56			
	<b>FUND EQUITY TOTALS</b>	<b>\$10,649,873.89</b>	<b>\$10,347,075.52</b>	<b>\$302,798.37</b>	<b>2.93%</b>
	<b>LIABILITIES AND FUND EQUITY TOTALS</b>	<b>\$10,793,620.94</b>	<b>\$10,444,347.86</b>	<b>\$349,273.08</b>	<b>3.34%</b>
	Fund <b>1000 - Operations</b> Totals	\$0.00	\$0.00	\$0.00	+++
	Fund Type <b>Enterprise Funds</b> Totals	\$0.00	\$0.00	\$0.00	+++
	Fund Category <b>Proprietary Funds</b> Totals	\$0.00	\$0.00	\$0.00	+++
	Grand Totals	\$0.00	\$0.00	\$0.00	+++



# Operations Fund A/P Invoice Report

Payment Date Range 05/01/21 - 05/31/21  
 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
<b>Vendor 10079 - AT&amp;T</b>									
X04132021	Monthly Backup Service - Acct #287270517071, 2021-04	Paid by Check #10959		04/05/2021	04/28/2021	04/05/2021		05/19/2021	214.00
X05132021	Monthly Backup Service - Acct #287270517071, 2021-05	Paid by Check #10960		05/05/2021	05/28/2021	05/05/2021		05/19/2021	214.00
<b>Vendor 10079 - AT&amp;T Totals</b>							Invoices	2	\$428.00
<b>Vendor 10153 - B &amp; J Well Drilling, Inc.</b>									
6225	Well Pump at IPS	Paid by Check #10961		05/05/2021	06/05/2021	05/05/2021		05/19/2021	8,703.50
<b>Vendor 10153 - B &amp; J Well Drilling, Inc. Totals</b>							Invoices	1	\$8,703.50
<b>Vendor 10068 - Comcast Business Services</b>									
04/24/21	Service @ 4001 Fisher Rd - Acct #8529101260033437, 2021-05	Paid by Check #10946		04/28/2021	05/15/2021	05/01/2021		05/03/2021	148.35
<b>Vendor 10068 - Comcast Business Services Totals</b>							Invoices	1	\$148.35
<b>Vendor 10049 - Consumers Energy</b>									
205812279326	4255 N Center Rd, 2021-04	Paid by Check #10947		04/15/2021	05/10/2021	04/15/2021		05/03/2021	34.84
203231639044	4255 N Center Rd, 2021-05	Paid by Check #10965		05/16/2021	06/08/2021	05/16/2021		05/28/2021	34.89
<b>Vendor 10049 - Consumers Energy Totals</b>							Invoices	2	\$69.73
<b>Vendor 10146 - Denise Buckley, LLC</b>									
2021-KWA-4	Accounting & Audit Preparation Assistance - 2021-04	Paid by Check #10952		05/10/2021	06/10/2021	04/30/2021		05/13/2021	2,325.00
<b>Vendor 10146 - Denise Buckley, LLC Totals</b>							Invoices	1	\$2,325.00
<b>Vendor 10006 - DTE Energy Co.</b>									
200342797317	4001 Fisher Rd Account # 910041017328, 2021-04	Paid by Check #10948		04/25/2021	05/19/2021	04/25/2021		05/03/2021	50,747.95
200472661842	8763 Martin Rd Account # 910040976516, 2021-04	Paid by Check #10953		04/26/2021	05/20/2021	04/30/2021		05/13/2021	3,405.46
04/21, 8793	8793 Martin Rd Account # 920011035333, 2021-04	Paid by Check #10954		05/03/2021	05/26/2021	04/30/2021		05/13/2021	89.58
04/21, 8949	8949 Lakeshore Rd Account # 920011035473, 2021-04	Paid by Check #10962		05/12/2021	06/03/2021	04/30/2021		05/19/2021	65.57
<b>Vendor 10006 - DTE Energy Co. Totals</b>							Invoices	4	\$54,308.56
<b>Vendor 10010 - Genesee County Drain Commissioner - WWS</b>									
2021-00000005	Service Agreement with GCDC Water & Waste, 2021-04	Paid by Check #10949		05/01/2021	05/31/2021	04/30/2021		05/03/2021	26,956.00
<b>Vendor 10010 - Genesee County Drain Commissioner - WWS Totals</b>							Invoices	1	\$26,956.00
<b>Vendor 10152 - Johnson Pools &amp; Supplies, Inc</b>									
41057	Sodium Hypochlorite 65% - 100lb buckets	Paid by Check #10966		05/12/2021	06/12/2021	05/12/2021		05/28/2021	2,389.80
<b>Vendor 10152 - Johnson Pools &amp; Supplies, Inc Totals</b>							Invoices	1	\$2,389.80



# Operations Fund A/P Invoice Report

Payment Date Range 05/01/21 - 05/31/21  
 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
<b>Vendor 10076 - Jones Chemicals, Inc.</b>									
853346	LHPS - Sodium Hypochlorite	Paid by Check #10955		05/07/2021	06/06/2021	05/07/2021			3,916.80
		Vendor 10076 - Jones Chemicals, Inc. Totals					Invoices	1	<u>\$3,916.80</u>
<b>Vendor 10091 - Kerrigan Lawn Care</b>									
4153	Lawn Maintenance 2021-04	Paid by Check #10950		04/29/2021	05/14/2021	04/29/2021		05/03/2021	180.00
		Vendor 10091 - Kerrigan Lawn Care Totals					Invoices	1	<u>\$180.00</u>
<b>Vendor 10022 - McGraw Morris P.C.</b>									
7786	Legal, 2021-04	Paid by Check #10956		05/04/2021	06/04/2021	04/30/2021		05/13/2021	30.00
7787	Lapeer County Road Commission Show Cause, 2021-04	Paid by Check #10963		05/04/2021	06/04/2021	04/30/2021		05/19/2021	10,564.23
7788	LCRC Litigation, 2021-04	Paid by Check #10963		05/04/2021	06/04/2021	04/30/2021		05/19/2021	29,212.45
		Vendor 10022 - McGraw Morris P.C. Totals					Invoices	3	<u>\$39,806.68</u>
<b>Vendor 10095 - McNaughton - McKay Electric Company</b>									
21394505-00	Rectifiers for VFD #1 Repair	Paid by Check #10957		05/12/2021	06/12/2021	05/12/2021		05/13/2021	10,900.00
21453295-00	ILSCDEOX8OZ - DE-OX-8OZ OXIDE INHIBITOR	Paid by Check #10967		05/26/2021	06/26/2021	05/26/2021		05/28/2021	19.19
		Vendor 10095 - McNaughton - McKay Electric Company Totals					Invoices	2	<u>\$10,919.19</u>
<b>Vendor 10090 - SemcoEnergy</b>									
04-21	4101 Fisher Rd, 2021-04	Paid by Check #10951		04/13/2021	05/10/2021	04/13/2021		05/03/2021	364.78
05-21	4101 Fisher Rd, 2021-05	Paid by Check #10968		05/12/2021	06/08/2021	05/12/2021		05/28/2021	219.32
		Vendor 10090 - SemcoEnergy Totals					Invoices	2	<u>\$584.10</u>
<b>Vendor 10057 - Verizon Wireless</b>									
9879173917	Scada Monthly Service - Acct #542072785-00001, 2021-05	Paid by Check #10964		05/06/2021	05/29/2021	05/06/2021		05/19/2021	177.72
9879174738	WIN 911 Monthly Service - Acct #542169107-00001, 2021-05	Paid by Check #10964		05/06/2021	05/29/2021	05/19/2021		05/19/2021	46.97
9879213447	IPS Video Service - Acct #942170730-00001, 2021-05	Paid by Check #10964		05/06/2021	05/29/2021	05/06/2021		05/19/2021	40.01
		Vendor 10057 - Verizon Wireless Totals					Invoices	3	<u>\$264.70</u>
<b>Vendor 10062 - Worth Township D.P.W.</b>									
04-21	4001 Fisher Rd - Lake Huron Pump Station, 2021-04	Paid by Check #10958		05/04/2021	05/28/2021	04/30/2021		05/13/2021	93.90
		Vendor 10062 - Worth Township D.P.W. Totals					Invoices	1	<u>\$93.90</u>
		Grand Totals					Invoices	26	<u><u>\$151,094.31</u></u>



# KWA 2021 Operations Budget

Through 05/31/21  
 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
<b>Fund 1000 - Operations</b>									
<b>REVENUE</b>									
Commodity	1,963,722.00	.00	1,963,722.00	181,154.51	.00	1,202,395.74	761,326.26	61	2,242,678.32
Interest	4,500.00	.00	4,500.00	3,121.24	.00	32,498.19	(27,998.19)	722	133,272.31
<b>REVENUE TOTALS</b>	<b>\$1,968,222.00</b>	<b>\$0.00</b>	<b>\$1,968,222.00</b>	<b>\$184,275.75</b>	<b>\$0.00</b>	<b>\$1,234,893.93</b>	<b>\$733,328.07</b>	<b>63%</b>	<b>\$2,375,950.63</b>
<b>EXPENSE</b>									
Professional Services	221,000.00	.00	221,000.00	30,496.92	26,260.00	115,895.99	78,844.01	64	59,428.68
Insurances	64,750.00	.00	64,750.00	123.26	.00	13,580.99	51,169.01	21	27,516.19
Administration	323,472.00	.00	323,472.00	26,956.00	107,824.00	215,648.00	.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	80,915.76	4,971.85	473,704.35	329,823.80	59	653,336.05
Chemicals	80,000.00	.00	80,000.00	10,149.45	4,245.75	37,774.53	37,979.72	53	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	20,703.47	14,158.00	74,916.70	372,925.30	19	181,368.28
<b>EXPENSE TOTALS</b>	<b>\$1,963,722.00</b>	<b>\$0.00</b>	<b>\$1,963,722.00</b>	<b>\$169,344.86</b>	<b>\$157,459.60</b>	<b>\$932,095.56</b>	<b>\$874,166.84</b>	<b>55%</b>	<b>\$1,299,506.65</b>
<b>Fund 1000 - Operations Totals</b>									
<b>REVENUE TOTALS</b>	<b>1,968,222.00</b>	<b>.00</b>	<b>1,968,222.00</b>	<b>184,275.75</b>	<b>.00</b>	<b>1,234,893.93</b>	<b>733,328.07</b>	<b>63%</b>	<b>2,375,950.63</b>
<b>EXPENSE TOTALS</b>	<b>1,963,722.00</b>	<b>.00</b>	<b>1,963,722.00</b>	<b>169,344.86</b>	<b>157,459.60</b>	<b>932,095.56</b>	<b>874,166.84</b>	<b>55%</b>	<b>1,299,506.65</b>
<b>Fund 1000 - Operations Totals</b>	<b>\$4,500.00</b>	<b>\$0.00</b>	<b>\$4,500.00</b>	<b>\$14,930.89</b>	<b>(\$157,459.60)</b>	<b>\$302,798.37</b>	<b>(\$140,838.77)</b>		<b>\$1,076,443.98</b>
<b>Grand Totals</b>									
<b>REVENUE TOTALS</b>	<b>1,968,222.00</b>	<b>.00</b>	<b>1,968,222.00</b>	<b>184,275.75</b>	<b>.00</b>	<b>1,234,893.93</b>	<b>733,328.07</b>	<b>63%</b>	<b>2,375,950.63</b>
<b>EXPENSE TOTALS</b>	<b>1,963,722.00</b>	<b>.00</b>	<b>1,963,722.00</b>	<b>169,344.86</b>	<b>157,459.60</b>	<b>932,095.56</b>	<b>874,166.84</b>	<b>55%</b>	<b>1,299,506.65</b>
<b>Grand Totals</b>	<b>\$4,500.00</b>	<b>\$0.00</b>	<b>\$4,500.00</b>	<b>\$14,930.89</b>	<b>(\$157,459.60)</b>	<b>\$302,798.37</b>	<b>(\$140,838.77)</b>		<b>\$1,076,443.98</b>



# KWA Balance Sheet - Construction Fund

Through 05/31/21

Detail Listing

Include Rollup Account/Rollup to Account

Account	Account Description	Current YTD Balance	Prior Year Total Actual	Net Change	Change %
Fund Category <b>Proprietary Funds</b>					
Fund Type <b>Enterprise Funds</b>					
Fund <b>2400 - LHI</b>					
<b>ASSETS</b>					
<b>002</b>	<b>Cash - Construction:</b>				
002.01	Cash - Construction: Checking Account	34,085.52	381,754.36	(347,668.84)	(91.07)
	<b>002 - Cash - Construction: Totals</b>	<b>\$34,085.52</b>	<b>\$381,754.36</b>	<b>(\$347,668.84)</b>	<b>(91.07%)</b>
<b>010</b>	<b>Cash - Restricted:</b>				
010.01	Cash - Restricted: Bond Reserve - Series 2014	18,217,511.12	17,961,149.48	256,361.64	1.43
010.02	Cash - Restricted: Bond Debt Service Account	7,718,276.89	14,931,019.76	(7,212,742.87)	(48.31)
010.03	Cash - Restricted: Bond Reserve - Series 2018	2,874,760.43	2,873,207.50	1,552.93	.05
	<b>010 - Cash - Restricted: Totals</b>	<b>\$28,810,548.44</b>	<b>\$35,765,376.74</b>	<b>(\$6,954,828.30)</b>	<b>(19.45%)</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>
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
	<b>ASSETS TOTALS</b>	<b>\$345,269,394.94</b>	<b>\$352,571,892.08</b>	<b>(\$7,302,497.14)</b>	<b>(2.07%)</b>
<b>LIABILITIES AND FUND EQUITY</b>					
<b>LIABILITIES</b>					
202	Accounts Payable	.00	518,426.40	(518,426.40)	(100.00)
212	Contract Withholding Payable	489,649.99	.00	489,649.99	+++
<b>250</b>	<b>Bonds Payable - Current</b>				
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)
	<b>250 - Bonds Payable - Current Totals</b>	<b>\$0.00</b>	<b>\$5,895,000.00</b>	<b>(\$5,895,000.00)</b>	<b>(100.00%)</b>
<b>251</b>	<b>Interest Payable</b>				
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
	<b>251 - Interest Payable Totals</b>	<b>\$5,728,744.80</b>	<b>\$5,728,744.80</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	975,000.00	(975,000.00)	(100.00)
	<b>252 - Lease Payable - Current Portion Totals</b>	<b>\$0.00</b>	<b>\$975,000.00</b>	<b>(\$975,000.00)</b>	<b>(100.00%)</b>
<b>253</b>	<b>Lease Interest Payable</b>				
253.01	Lease Interest Payable GCDC-WWS, Series 2013	647,578.15	647,578.15	.00	.00
	<b>253 - Lease Interest Payable Totals</b>	<b>\$647,578.15</b>	<b>\$647,578.15</b>	<b>\$0.00</b>	<b>0.00%</b>
<b>289</b>	<b>Premium on Bonds</b>				
289.01	Premium on Bonds Series 2014A	9,058,583.76	9,058,583.76	.00	.00



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Through 05/31/21

Detail Listing

Include Rollup Account/Rollup to Account

Account	Account Description	Current YTD Balance	Prior Year Total Actual	Net Change	Change %
Fund Category	<b>Proprietary Funds</b>				
Fund Type	<b>Enterprise Funds</b>				
Fund	<b>2400 - LHI</b>				
	<b>LIABILITIES AND FUND EQUITY</b>				
	<b>LIABILITIES</b>				
289.03	Premium on Bonds Series 2018	6,235,641.69	6,235,641.69	.00	.00
	<b>289 - Premium on Bonds Totals</b>	<b>\$15,294,225.45</b>	<b>\$15,294,225.45</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	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
	<b>300 - Bonds Payable - Long-term Totals</b>	<b>\$265,175,000.00</b>	<b>\$265,175,000.00</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	31,325,000.00	31,325,000.00	.00	.00
	<b>301 - Lease Payable - Long Term Totals</b>	<b>\$31,325,000.00</b>	<b>\$31,325,000.00</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>\$323,918,846.03</b>	<b>\$330,817,622.44</b>	<b>(\$6,898,776.41)</b>	<b>(2.09%)</b>
	<b>FUND EQUITY</b>				
393	Restricted Net Position	9,738,516.00	9,738,516.00	.00	.00
395	Unrestricted Net Position	(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
	<b>FUND EQUITY TOTALS Prior to Current Year Changes</b>	<b>\$21,754,269.64</b>	<b>\$21,754,269.64</b>	<b>\$0.00</b>	<b>0.00%</b>
	Prior Year Fund Equity Adjustment	.00			
	Fund Revenues	(15,056,856.70)			
	Fund Expenses	15,460,577.43			
	<b>FUND EQUITY TOTALS</b>	<b>\$21,350,548.91</b>	<b>\$21,754,269.64</b>	<b>(\$403,720.73)</b>	<b>(1.86%)</b>
	<b>LIABILITIES AND FUND EQUITY TOTALS</b>	<b>\$345,269,394.94</b>	<b>\$352,571,892.08</b>	<b>(\$7,302,497.14)</b>	<b>(2.07%)</b>
	Fund <b>2400 - LHI</b> Totals	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>+++</b>
	Fund Type <b>Enterprise Funds</b> Totals	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>+++</b>
	Fund Category <b>Proprietary Funds</b> Totals	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>+++</b>
	Grand Totals	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>+++</b>



# Construction Fund A/P Invoice Report

Payment Date Range 05/01/21 - 05/31/21  
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
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No Records Exist