



KWA Balance Sheet - Operations Fund

Through 12/31/19

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	889,512.77	639,123.72	250,389.05	39.18
001.02	Cash - Operations: Investment Account	1,338,474.07	1,337,125.50	1,348.57	.10
	001 - Cash - Operations: Totals	\$2,227,986.84	\$1,976,249.22	\$251,737.62	12.74%
030	Investments	7,103,911.91	7,059,735.01	44,176.90	.63
040	Accounts Receivable	228,583.04	249,928.92	(21,345.88)	(8.54)
061	Interest Receivable	54,959.75	96,202.22	(41,242.47)	(42.87)
	ASSETS TOTALS	\$9,615,441.54	\$9,382,115.37	\$233,326.17	2.49%
LIABILITIES AND FUND EQUITY					
LIABILITIES					
202	Accounts Payable	117,926.92	111,483.83	6,443.09	5.78
	LIABILITIES TOTALS	\$117,926.92	\$111,483.83	\$6,443.09	5.78%
FUND EQUITY					
395	Unrestricted Net Assets	7,947,476.87	7,947,476.87	.00	.00
	FUND EQUITY TOTALS Prior to Current Year Changes	\$7,947,476.87	\$7,947,476.87	\$0.00	0.00%
	Prior Year Fund Equity Adjustment	(1,323,154.67)			
	Fund Revenues	(524,507.35)			
	Fund Expenses	297,624.27			
	FUND EQUITY TOTALS	\$9,497,514.62	\$7,947,476.87	\$1,550,037.75	19.50%
	LIABILITIES AND FUND EQUITY TOTALS	\$9,615,441.54	\$8,058,960.70	\$1,556,480.84	19.31%
	Fund 1000 - Operations Totals	\$0.00	\$1,323,154.67	(\$1,323,154.67)	(100.00%)
	Fund Type Enterprise Funds Totals	\$0.00	\$1,323,154.67	(\$1,323,154.67)	(100.00%)
	Fund Category Proprietary Funds 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 12/01/19 - 12/31/19
 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									
X12132019	Monthly Backup Service - Acct #287270517071, 2019-12	Paid by Check #10635		12/05/2019	12/28/2019	12/04/2019		12/20/2019	214.00
			Vendor 10079 - AT&T Totals			Invoices	1		<u>\$214.00</u>
Vendor 10068 - Comcast Business Services									
11-24-19	Service @ 4001 Fisher Rd - Acct #8529101260033437, 2019-12	Paid by Check #10627		11/24/2019	12/15/2019	12/01/2019		12/06/2019	136.85
			Vendor 10068 - Comcast Business Services Totals			Invoices	1		<u>\$136.85</u>
Vendor 10049 - Consumers Energy									
201273087454	4255 N Center Rd, 2019-12	Paid by Check #10636		12/16/2019	01/07/2020	12/15/2019		12/20/2019	33.76
			Vendor 10049 - Consumers Energy Totals			Invoices	1		<u>\$33.76</u>
Vendor 10006 - DTE Energy Co.									
200161834909	4001 Fisher Rd Account # 910041017328, 2019-11	Paid by Check #10628		11/21/2019	12/16/2019	11/20/2019		12/06/2019	44,089.47
200371794981	8763 Martin Rd Account # 910040976516, 2019-11	Paid by Check #10629		11/22/2019	12/18/2019	11/21/2019		12/06/2019	2,721.27
			Vendor 10006 - DTE Energy Co. Totals			Invoices	2		<u>\$46,810.74</u>
Vendor 10010 - Genesee County Drain Commissioner - WWS									
2019-00000017	Service Agreement with GCDC Water & Waste, 2019-11	Paid by Check #10630		12/02/2019	01/01/2020	11/30/2019		12/06/2019	26,956.00
			Vendor 10010 - Genesee County Drain Commissioner - WWS Totals			Invoices	1		<u>\$26,956.00</u>
Vendor 10076 - Jones Chemicals, Inc.									
801414	LHPS - Sodium Hypochlorite	Paid by Check #10637		09/25/2019	10/25/2019	10/01/2019		12/20/2019	3,614.52
			Vendor 10076 - Jones Chemicals, Inc. Totals			Invoices	1		<u>\$3,614.52</u>
Vendor 10091 - Kerrigan Lawn Care									
3419	Snow Plowing - Nov 2019	Paid by Check #10638		12/16/2019	12/31/2019	11/30/2019		12/20/2019	85.00
			Vendor 10091 - Kerrigan Lawn Care Totals			Invoices	1		<u>\$85.00</u>
Vendor 10022 - McGraw Morris P.C.									
6279	Legal, 2019-11	Paid by Check #10631		12/03/2019	01/03/2020	11/30/2019		12/06/2019	605.00
			Vendor 10022 - McGraw Morris P.C. Totals			Invoices	1		<u>\$605.00</u>
Vendor 10095 - McNaughton - McKay Electric Company									
16870115-00	TOC Analyzer Install	Paid by Check #10639		12/04/2019	01/04/2019	12/04/2019		12/20/2019	30.18
16870115-01	TOC Analyzer Install	Paid by Check #10639		12/16/2019	01/15/2019	12/16/2019		12/20/2019	83.92
			Vendor 10095 - McNaughton - McKay Electric Company Totals			Invoices	2		<u>\$114.10</u>
Vendor 10061 - North Arrow Technologies, Inc									
04-839	Geographic Information System (GIS)	Paid by Check #10632		11/04/2019	12/04/2019	10/31/2019		12/06/2019	400.00



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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 10061 - North Arrow Technologies, Inc Totals				Invoices		1	\$400.00
Vendor 10134 - PVS Nolwood Chemicals									
659182	Sodium Hypochlorite 12.5%	Paid by Check #10633		11/07/2019	12/07/2019	11/07/2019		12/06/2019	4,138.11
662452	Sodium Hypochlorite 12.5%	Paid by Check #10640		12/09/2019	01/09/2020	12/09/2019		12/20/2019	4,161.80
		Vendor 10134 - PVS Nolwood Chemicals Totals				Invoices		2	\$8,299.91
Vendor 10090 - SemcoEnergy									
12-19	4101 Fisher Rd, 2019-12	Paid by Check #10641		12/12/2019	01/07/2020	12/11/2019		12/20/2019	348.18
		Vendor 10090 - SemcoEnergy Totals				Invoices		1	\$348.18
Vendor 10045 - St. Clair County Road Commission									
2020-Permit	Annual Road Permit	Paid by Check #10642		12/16/2019	01/31/2020	12/16/2019		12/20/2019	300.00
		Vendor 10045 - St. Clair County Road Commission Totals				Invoices		1	\$300.00
Vendor 10057 - Verizon Wireless									
9843634738	Scada Monthly Service - Acct #542072785-00001, 2019-12	Paid by Check #10643		12/06/2019	12/29/2019	12/05/2019		12/20/2019	182.24
9843635666	WIN 911 Monthly Service - Acct #542169107-00001, 2019-12	Paid by Check #10643		12/06/2019	12/29/2019	12/05/2019		12/20/2019	47.32
9843673386	IPS Video Service - Acct #942170730-00001, 2019-12	Paid by Check #10643		12/06/2019	12/29/2019	12/05/2019		12/20/2019	40.13
		Vendor 10057 - Verizon Wireless Totals				Invoices		3	\$269.69
Vendor 10062 - Worth Township D.P.W.									
11-19	4001 Fisher Rd - Lake Huron Pump Station, 2019-11	Paid by Check #10634		12/04/2019	12/28/2019	11/30/2019		12/06/2019	95.05
		Vendor 10062 - Worth Township D.P.W. Totals				Invoices		1	\$95.05
Grand Totals						Invoices		20	\$88,282.80



KWA 2020 Operations Budget

Through 12/31/19
 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	2,439,672.00	.00	2,439,672.00	228,583.04	.00	519,156.44	1,920,515.56	21	2,691,230.92
Interest	4,500.00	.00	4,500.00	643.31	.00	5,350.91	(850.91)	119	160,243.45
REVENUE TOTALS	\$2,444,172.00	\$0.00	\$2,444,172.00	\$229,226.35	\$0.00	\$524,507.35	\$1,919,664.65	21%	\$2,851,474.37
EXPENSE									
Professional Services	221,000.00	.00	221,000.00	17,491.64	47,056.00	18,839.14	155,104.86	30	112,067.27
Insurances	99,750.00	.00	99,750.00	(500.00)	11,515.00	15,217.00	73,018.00	27	13,541.28
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	350.00	.00	350.00	1,650.00	18	921.11
Utilities	1,030,000.00	.00	1,030,000.00	60,155.56	15,382.00	158,458.72	856,159.28	17	763,856.16
Chemicals	100,000.00	.00	100,000.00	4,161.80	34,020.09	11,914.43	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	10,891.44	13,394.90	11,976.98	636,078.12	4	296,620.42
EXPENSE TOTALS	\$2,439,672.00	\$0.00	\$2,439,672.00	\$119,506.44	\$363,971.99	\$297,624.27	\$1,778,075.74	27%	\$1,528,319.70
Fund 1000 - Operations Totals									
REVENUE TOTALS	2,444,172.00	.00	2,444,172.00	229,226.35	.00	524,507.35	1,919,664.65	21%	2,851,474.37
EXPENSE TOTALS	2,439,672.00	.00	2,439,672.00	119,506.44	363,971.99	297,624.27	1,778,075.74	27%	1,528,319.70
Fund 1000 - Operations Totals	\$4,500.00	\$0.00	\$4,500.00	\$109,719.91	(\$363,971.99)	\$226,883.08	\$141,588.91		\$1,323,154.67
Grand Totals									
REVENUE TOTALS	2,444,172.00	.00	2,444,172.00	229,226.35	.00	524,507.35	1,919,664.65	21%	2,851,474.37
EXPENSE TOTALS	2,439,672.00	.00	2,439,672.00	119,506.44	363,971.99	297,624.27	1,778,075.74	27%	1,528,319.70
Grand Totals	\$4,500.00	\$0.00	\$4,500.00	\$109,719.91	(\$363,971.99)	\$226,883.08	\$141,588.91		\$1,323,154.67



KWA Balance Sheet - Construction Fund

Through 12/31/19

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	836,162.97	462,901.35	373,261.62	80.64
002.02	Cash - Construction: Investment Account	1.36	524,029.62	(524,028.26)	(100.00)
	002 - Cash - Construction: Totals	\$836,164.33	\$986,930.97	(\$150,766.64)	(15.28%)
010	Cash - Restricted:				
010.01	Cash - Restricted: Bond Reserve - Series 2014	17,637,778.62	17,526,365.90	111,412.72	.64
010.02	Cash - Restricted: Bond Debt Service Account	5,821,136.22	14,583,056.48	(8,761,920.26)	(60.08)
010.03	Cash - Restricted: Bond Reserve - Series 2018	2,858,825.40	2,851,990.79	6,834.61	.24
	010 - Cash - Restricted: Totals	\$26,317,740.24	\$34,961,413.17	(\$8,643,672.93)	(24.72%)
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%
061	Interest Receivable				
061.01	Interest Receivable Debt Reserve/Retirement	.00	65,061.33	(65,061.33)	(100.00)
	061 - Interest Receivable Totals	\$0.00	\$65,061.33	(\$65,061.33)	(100.00%)
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
	ASSETS TOTALS	\$348,586,247.99	\$357,445,748.89	(\$8,859,500.90)	(2.48%)
LIABILITIES AND FUND EQUITY					
LIABILITIES					
202	Accounts Payable	540,144.81	582,832.10	(42,687.29)	(7.32)
250	Bonds Payable - Current				
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)
	250 - Bonds Payable - Current Totals	(\$1,320,268.75)	\$5,670,000.00	(\$6,990,268.75)	(123.29%)
251	Interest Payable				
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
	251 - Interest Payable Totals	\$5,825,224.00	\$5,825,224.00	\$0.00	0.00%
252	Lease Payable - Current Portion				
252.01	Lease Payable - Current Portion GCDC-WWS, Series 2013	.00	935,000.00	(935,000.00)	(100.00)
	252 - Lease Payable - Current Portion Totals	\$0.00	\$935,000.00	(\$935,000.00)	(100.00%)
253	Lease Interest Payable				
253.01	Lease Interest Payable GCDC-WWS, Series 2013	663,161.45	663,161.45	.00	.00
	253 - Lease Interest Payable Totals	\$663,161.45	\$663,161.45	\$0.00	0.00%



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Through 12/31/19

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	Premium on Bonds				
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
	289 - Premium on Bonds Totals	\$15,937,502.59	\$15,937,502.59	\$0.00	0.00%
300	Bonds Payable - Long-term				
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
	300 - Bonds Payable - Long-term Totals	\$271,070,000.00	\$271,070,000.00	\$0.00	0.00%
301	Lease Payable - Long Term				
301.01	Lease Payable - Long Term GCDC-WWS, Series 2013	32,300,000.00	32,300,000.00	.00	.00
	301 - Lease Payable - Long Term Totals	\$32,300,000.00	\$32,300,000.00	\$0.00	0.00%
302	Lease Interest Payable Long-term				
302.01	Lease Interest Payable Long-term GCDWWS, 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	\$330,274,411.74	\$338,242,367.78	(\$7,967,956.04)	(2.36%)
FUND EQUITY					
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
	FUND EQUITY TOTALS Prior to Current Year Changes	\$16,894,715.81	\$16,894,715.81	\$0.00	0.00%
	Prior Year Fund Equity Adjustment	(2,308,665.30)			
	Fund Revenues	(5,682,554.07)			
	Fund Expenses	6,574,098.93			
	FUND EQUITY TOTALS	\$18,311,836.25	\$16,894,715.81	\$1,417,120.44	8.39%
	LIABILITIES AND FUND EQUITY TOTALS	\$348,586,247.99	\$355,137,083.59	(\$6,550,835.60)	(1.84%)
	Fund 2400 - LHI Totals	\$0.00	\$2,308,665.30	(\$2,308,665.30)	(100.00%)
	Fund Type Enterprise Funds Totals	\$0.00	\$2,308,665.30	(\$2,308,665.30)	(100.00%)
	Fund Category Proprietary Funds 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

Payment Date Range 12/01/19 - 12/31/19
 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 10001 - AECOM Technical Services, Inc.									
2000276143	2018 VSAT	Paid by Check #20608		10/17/2019	11/17/2019	10/17/2019		12/06/2019	1,451.76
2000288690	2018 VSAT	Paid by Check #20608		11/15/2019	12/15/2019	11/15/2019		12/06/2019	6,524.58
Vendor 10001 - AECOM Technical Services, Inc. Totals							Invoices	2	<u>\$7,976.34</u>
Vendor 10022 - McGraw Morris P.C.									
6280	Lapeer County Road Commission Show Cause, 2019-11	Paid by Check #20609		12/03/2019	01/03/2020	11/30/2019		12/06/2019	8,900.59
6281	LCRC Litigation, 2019-11	Paid by Check #20609		12/03/2019	01/03/2020	11/30/2019		12/06/2019	13,350.00
Vendor 10022 - McGraw Morris P.C. Totals							Invoices	2	<u>\$22,250.59</u>
Grand Totals							Invoices	4	<u><u>\$30,226.93</u></u>