



# KWA Balance Sheet - Operations Fund

Through 02/28/21

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	1,364,656.52	1,601,966.02	(237,309.50)	(14.81)
001.02	Cash - Operations: Investment Account	1,840,316.16	1,340,243.21	500,072.95	37.31
	<b>001 - Cash - Operations: Totals</b>	<b>\$3,204,972.68</b>	<b>\$2,942,209.23</b>	<b>\$262,763.45</b>	<b>8.93%</b>
030	Investments	7,306,455.58	7,235,796.03	70,659.55	.98
040	Accounts Receivable	129,991.65	208,448.56	(78,456.91)	(37.64)
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>\$10,651,389.91</b>	<b>\$10,444,347.86</b>	<b>\$207,042.05</b>	<b>1.98%</b>
<b>LIABILITIES AND FUND EQUITY</b>					
<b>LIABILITIES</b>					
202	Accounts Payable	83,032.24	97,272.34	(14,240.10)	(14.64)
	<b>LIABILITIES TOTALS</b>	<b>\$83,032.24</b>	<b>\$97,272.34</b>	<b>(\$14,240.10)</b>	<b>(14.64%)</b>
<b>FUND EQUITY</b>					
395	Unrestricted Net Assets	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	(754,248.72)			
	Fund Expenses	532,966.57			
	<b>FUND EQUITY TOTALS</b>	<b>\$10,568,357.67</b>	<b>\$10,347,075.52</b>	<b>\$221,282.15</b>	<b>2.14%</b>
	<b>LIABILITIES AND FUND EQUITY TOTALS</b>	<b>\$10,651,389.91</b>	<b>\$10,444,347.86</b>	<b>\$207,042.05</b>	<b>1.98%</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 02/01/21 - 02/28/21  
 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>									
X02132021	Monthly Backup Service - Acct #287270517071, 2021-02	Paid by Check #10898		02/05/2021	02/28/2021	02/05/2021		02/18/2021	214.00
Vendor 10079 - AT&T Totals							Invoices	1	\$214.00
<b>Vendor 10142 - CDW Government LLC</b>									
7776473	Security Camera	Paid by Check #10899		02/08/2021	03/08/2021	02/08/2021		02/18/2021	3,126.20
Vendor 10142 - CDW Government LLC Totals							Invoices	1	\$3,126.20
<b>Vendor 10068 - Comcast Business Services</b>									
01/24/21	Service @ 4001 Fisher Rd - Acct #8529101260033437, 2021-02	Paid by Check #10890		01/24/2021	02/14/2021	02/01/2021		02/05/2021	148.35
Vendor 10068 - Comcast Business Services Totals							Invoices	1	\$148.35
<b>Vendor 10049 - Consumers Energy</b>									
206434851668CR	4255 N Center Rd, 2020-12	Paid by Check #10907		12/16/2020	01/08/2021	12/16/2020		02/25/2021	(40.79)
204210355603	4255 N Center Rd, 2021-01	Paid by Check #10907		01/15/2021	02/15/2021	01/15/2021		02/25/2021	34.65
206168115657	4255 N Center Rd, 2021-02	Paid by Check #10907		02/15/2021	03/10/2021	02/15/2021		02/25/2021	28.43
206168115657A	4255 N Center Rd, 2021-02	Paid by Check #10907		02/15/2021	03/10/2021	02/15/2021		02/25/2021	6.14
Vendor 10049 - Consumers Energy Totals							Invoices	4	\$28.43
<b>Vendor 10146 - Denise Buckley, LLC</b>									
2021-KWA-1	Accounting & Audit Preparation Assistance - 2021-01	Paid by Check #10891		02/03/2021	02/15/2021	01/31/2021		02/05/2021	1,050.00
Vendor 10146 - Denise Buckley, LLC Totals							Invoices	1	\$1,050.00
<b>Vendor 10006 - DTE Energy Co.</b>									
01/21, 8793	8793 Martin Rd Account # 920011035333, 2021-01	Paid by Check #10900		01/05/2021	02/24/2021	01/05/2021		02/18/2021	80.28
01/21, 8949	8949 Lakeshore Rd Account # 920011035473, 2021-01	Paid by Check #10901		01/12/2021	03/04/2021	01/31/2021		02/18/2021	55.34
200002754523	4001 Fisher Rd Account # 910041017328, 2021-01	Paid by Check #10892		01/24/2021	02/19/2021	01/24/2021		02/05/2021	55,048.61
200072700871	8763 Martin Rd Account # 910040976516, 2021-01	Paid by Check #10893		01/25/2021	02/19/2021	01/25/2021		02/05/2021	3,766.99
Vendor 10006 - DTE Energy Co. Totals							Invoices	4	\$58,951.22
<b>Vendor 10071 - Environmental Systems Research Institute, Inc.</b>									
93982325	AroGIS Online Creator Term License	Paid by Check #10902		02/04/2021	03/04/2021	02/04/2021		02/18/2021	2,500.00
Vendor 10071 - Environmental Systems Research Institute, Inc. Totals							Invoices	1	\$2,500.00
<b>Vendor 10010 - Genesee County Drain Commissioner - WWS</b>									
2021-00000002	Service Agreement with GCDC Water & Waste, 2021-01	Paid by Check #10894		02/01/2021	03/03/2021	01/31/2021		02/05/2021	26,956.00
Vendor 10010 - Genesee County Drain Commissioner - WWS Totals							Invoices	1	\$26,956.00



# Operations Fund A/P Invoice Report

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 Report By Vendor - Invoice  
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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
Vendor <b>10076 - Jones Chemicals, Inc.</b> 845288	LHPS - Sodium Hypochlorite	Paid by Check #10903		02/05/2021	03/05/2021	02/05/2021			3,901.50
		Vendor <b>10076 - Jones Chemicals, Inc.</b> Totals				Invoices	1		\$3,901.50
Vendor <b>10091 - Kerrigan Lawn Care</b> 4056	Lawn Maintenance 2021-01	Paid by Check #10895		02/01/2021	03/01/2021	01/31/2021		02/05/2021	85.00
		Vendor <b>10091 - Kerrigan Lawn Care</b> Totals				Invoices	1		\$85.00
Vendor <b>10022 - McGraw Morris P.C.</b> 7494	Legal, 2021-01	Paid by Check #10896		02/02/2021	03/02/2021	01/31/2021		02/05/2021	242.80
		Vendor <b>10022 - McGraw Morris P.C.</b> Totals				Invoices	1		\$242.80
Vendor <b>10026 - Plante &amp; Moran, PLLC</b> 1952046	Audit - Fiscal Year 2020	Paid by Check #10904		01/29/2021	02/28/2021	01/29/2021		02/18/2021	6,160.00
		Vendor <b>10026 - Plante &amp; Moran, PLLC</b> Totals				Invoices	1		\$6,160.00
Vendor <b>10090 - SemcoEnergy</b> 02-21	4101 Fisher Rd, 2021-02	Paid by Check #10908		02/09/2021	03/10/2021	02/09/2021		02/25/2021	573.52
		Vendor <b>10090 - SemcoEnergy</b> Totals				Invoices	1		\$573.52
Vendor <b>10149 - Suez WTS Analytical Instruments, Inc.</b> 900768852	APF 90310-02 - TOC Reagent Acid	Paid by Check #10897		01/29/2021	02/28/2021	01/29/2021		02/05/2021	530.48
		Vendor <b>10149 - Suez WTS Analytical Instruments, Inc.</b> Totals				Invoices	1		\$530.48
Vendor <b>10057 - Verizon Wireless</b> 9672805818	IPS Video Service - Acct #942170730-00001, 2021-02	Paid by Check #10905		02/06/2021	02/26/2021	02/06/2021		02/18/2021	40.01
9872765125	Scada Monthly Service - Acct #542072785-00001, 2021-02	Paid by Check #10905		02/06/2021	02/26/2021	02/06/2021		02/18/2021	176.84
9872765950	WIN 911 Monthly Service - Acct #542169107-00001, 2021-02	Paid by Check #10905		02/06/2021	02/26/2021	02/06/2021		02/18/2021	46.97
		Vendor <b>10057 - Verizon Wireless</b> Totals				Invoices	3		\$263.82
Vendor <b>10062 - Worth Township D.P.W.</b> 01-21	4001 Fisher Rd - Lake Huron Pump Station, 2021-01	Paid by Check #10906		02/02/2021	02/28/2021	01/31/2021		02/18/2021	93.90
		Vendor <b>10062 - Worth Township D.P.W.</b> Totals				Invoices	1		\$93.90
		Grand Totals				Invoices	24		\$104,825.22



# KWA 2021 Operations Budget

Through 02/28/21  
 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	129,991.65	.00	731,009.39	1,232,712.61	37	2,242,678.32
Interest	4,500.00	.00	4,500.00	2,815.55	.00	23,239.33	(18,739.33)	516	133,272.31
<b>REVENUE TOTALS</b>	<b>\$1,968,222.00</b>	<b>\$0.00</b>	<b>\$1,968,222.00</b>	<b>\$132,807.20</b>	<b>\$0.00</b>	<b>\$754,248.72</b>	<b>\$1,213,973.28</b>	<b>38%</b>	<b>\$2,375,950.63</b>
<b>EXPENSE</b>									
Professional Services	221,000.00	.00	221,000.00	280.00	33,160.00	38,257.39	149,582.61	32	59,428.68
Insurances	64,750.00	.00	64,750.00	(274.03)	.00	7,387.48	57,362.52	11	27,516.19
Administration	323,472.00	.00	323,472.00	26,956.00	188,692.00	134,780.00	.00	100	323,472.00
Permits, Print / Publications	2,000.00	.00	2,000.00	.00	.00	375.00	1,625.00	19	1,188.30
Utilities	808,500.00	.00	808,500.00	55,305.50	7,241.76	279,773.44	521,484.80	35	653,336.05
Chemicals	80,000.00	.00	80,000.00	3,901.50	19,746.35	19,884.13	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	6,711.20	3,695.00	52,509.13	405,795.87	12	181,368.28
<b>EXPENSE TOTALS</b>	<b>\$1,963,722.00</b>	<b>\$0.00</b>	<b>\$1,963,722.00</b>	<b>\$92,880.17</b>	<b>\$252,535.11</b>	<b>\$532,966.57</b>	<b>\$1,178,220.32</b>	<b>40%</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>132,807.20</b>	<b>.00</b>	<b>754,248.72</b>	<b>1,213,973.28</b>	<b>38%</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>92,880.17</b>	<b>252,535.11</b>	<b>532,966.57</b>	<b>1,178,220.32</b>	<b>40%</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>\$39,927.03</b>	<b>(\$252,535.11)</b>	<b>\$221,282.15</b>	<b>\$35,752.96</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>132,807.20</b>	<b>.00</b>	<b>754,248.72</b>	<b>1,213,973.28</b>	<b>38%</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>92,880.17</b>	<b>252,535.11</b>	<b>532,966.57</b>	<b>1,178,220.32</b>	<b>40%</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>\$39,927.03</b>	<b>(\$252,535.11)</b>	<b>\$221,282.15</b>	<b>\$35,752.96</b>		<b>\$1,076,443.98</b>



# KWA Balance Sheet - Construction Fund

Through 02/28/21

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	135,481.63	381,754.36	(246,272.73)	(64.51)
	<b>002 - Cash - Construction: Totals</b>	<b>\$135,481.63</b>	<b>\$381,754.36</b>	<b>(\$246,272.73)</b>	<b>(64.51%)</b>
<b>010</b>	<b>Cash - Restricted:</b>				
010.01	Cash - Restricted: Bond Reserve - Series 2014	18,120,614.53	17,961,149.48	159,465.05	.89
010.02	Cash - Restricted: Bond Debt Service Account	9,663,320.95	14,931,019.76	(5,267,698.81)	(35.28)
010.03	Cash - Restricted: Bond Reserve - Series 2018	2,874,390.34	2,873,207.50	1,182.84	.04
	<b>010 - Cash - Restricted: Totals</b>	<b>\$30,658,325.82</b>	<b>\$35,765,376.74</b>	<b>(\$5,107,050.92)</b>	<b>(14.28%)</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>\$347,218,568.43</b>	<b>\$352,571,892.08</b>	<b>(\$5,353,323.65)</b>	<b>(1.52%)</b>
<b>LIABILITIES AND FUND EQUITY</b>					
<b>LIABILITIES</b>					
202	Accounts Payable	57,135.93	518,426.40	(461,290.47)	(88.98)
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 02/28/21

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>\$323,975,981.96</b>	<b>\$330,817,622.44</b>	<b>(\$6,841,640.48)</b>	<b>(2.07%)</b>
	<b>FUND EQUITY</b>				
393	Restricted Net Assets	9,738,516.00	9,738,516.00	.00	.00
395	Unrestricted Net Assets	(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	(9,414,685.58)			
	Fund Expenses	7,926,368.75			
	<b>FUND EQUITY TOTALS</b>	<b>\$23,242,586.47</b>	<b>\$21,754,269.64</b>	<b>\$1,488,316.83</b>	<b>6.84%</b>
	<b>LIABILITIES AND FUND EQUITY TOTALS</b>	<b>\$347,218,568.43</b>	<b>\$352,571,892.08</b>	<b>(\$5,353,323.65)</b>	<b>(1.52%)</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 02/01/21 - 02/28/21  
 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 <b>10022 - McGraw Morris P.C.</b>									
7495	Lapeer County Road Commission Show Cause, 2021-01	Paid by Check #20637		02/02/2021	03/02/2021	01/31/2021		02/05/2021	49,753.75
7496	LCRC Litigation, 2021-01	Paid by Check #20637		02/02/2021	03/02/2021	01/31/2021		02/05/2021	14,595.00
Vendor <b>10022 - McGraw Morris P.C. Totals</b>						Invoices	2		<u>\$64,348.75</u>
Grand Totals						Invoices	2		<u><u>\$64,348.75</u></u>