



KWA Balance Sheet - Operations Fund

Through 02/29/20

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	1,043,606.75	639,123.72	404,483.03	63.29
001.02	Cash - Operations: Investment Account	1,339,351.90	1,337,125.50	2,226.40	.17
	001 - Cash - Operations: Totals	\$2,382,958.65	\$1,976,249.22	\$406,709.43	20.58%
030	Investments	7,148,320.71	7,059,735.01	88,585.70	1.25
040	Accounts Receivable	160,438.04	249,928.92	(89,490.88)	(35.81)
061	Interest Receivable	24,597.16	96,202.22	(71,605.06)	(74.43)
	ASSETS TOTALS	\$9,716,314.56	\$9,382,115.37	\$334,199.19	3.56%
LIABILITIES AND FUND EQUITY					
LIABILITIES					
202	Accounts Payable	130,256.23	111,483.83	18,772.40	16.84
	LIABILITIES TOTALS	\$130,256.23	\$111,483.83	\$18,772.40	16.84%
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	(861,489.29)			
	Fund Expenses	546,062.50			
	FUND EQUITY TOTALS	\$9,586,058.33	\$7,947,476.87	\$1,638,581.46	20.62%
	LIABILITIES AND FUND EQUITY TOTALS	\$9,716,314.56	\$8,058,960.70	\$1,657,353.86	20.57%
	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 02/01/20 - 02/29/20
 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 10079 - AT&T									
X02132020	Monthly Backup Service - Acct #287270517071, 2020-02	Paid by Check #10677		02/05/2020	02/28/2020	02/04/2020		02/24/2020	219.00
			Vendor 10079 - AT&T Totals			Invoices	1		<u>\$219.00</u>
Vendor 10068 - Comcast Business Services									
01/24/20	Service @ 4001 Fisher Rd - Acct #8529101260033437, 2020-02	Paid by Check #10663		01/24/2020	02/14/2020	02/01/2020		02/11/2020	138.35
			Vendor 10068 - Comcast Business Services Totals			Invoices	1		<u>\$138.35</u>
Vendor 10049 - Consumers Energy									
206523419304	4255 N Center Rd, 2020-02	Paid by Check #10678		02/14/2020	03/10/2020	02/13/2020		02/24/2020	30.80
			Vendor 10049 - Consumers Energy Totals			Invoices	1		<u>\$30.80</u>
Vendor 10006 - DTE Energy Co.									
200032003771	4001 Fisher Rd Account # 910041017328, 2020-01	Paid by Check #10664		01/24/2020	02/18/2020	01/23/2020		02/11/2020	56,572.56
200381916849	8763 Martin Rd Account # 910040976516, 2020-01	Paid by Check #10665		01/27/2020	02/20/2020	01/26/2020		02/11/2020	2,902.51
01-20	8793 Martin Rd Account # 920011035333, 2020-01	Paid by Check #10666		01/31/2020	02/27/2020	01/30/2020		02/11/2020	88.74
01-20, 8949	8949 Lakeshore Rd Account # 920011035473, 2020-01	Paid by Check #10679		02/08/2020	03/05/2020	01/31/2020		02/24/2020	44.06
			Vendor 10006 - DTE Energy Co. Totals			Invoices	4		<u>\$59,607.87</u>
Vendor 10010 - Genesee County Drain Commissioner - WWS									
2020-00000002	Service Agreement with GCDC Water & Waste, 2020-01	Paid by Check #10667		02/01/2020	02/29/2020	01/31/2020		02/11/2020	26,956.00
			Vendor 10010 - Genesee County Drain Commissioner - WWS Totals			Invoices	1		<u>\$26,956.00</u>
Vendor 10136 - Global Equipment Company Inc.									
115345652	Bilco Steel Ladder Safety post	Paid by Check #10668		12/26/2019	01/16/2020	12/24/2019		02/11/2020	827.57
			Vendor 10136 - Global Equipment Company Inc. Totals			Invoices	1		<u>\$827.57</u>
Vendor 10091 - Kerrigan Lawn Care									
3439	Snow Plowing - Jan 2020	Paid by Check #10669		01/30/2020	02/14/2020	01/30/2020		02/11/2020	85.00
			Vendor 10091 - Kerrigan Lawn Care Totals			Invoices	1		<u>\$85.00</u>
Vendor 10022 - McGraw Morris P.C.									
6451	Legal, 2020-01	Paid by Check #10670		02/05/2020	03/05/2020	01/31/2020		02/11/2020	1,440.00
			Vendor 10022 - McGraw Morris P.C. Totals			Invoices	1		<u>\$1,440.00</u>
Vendor 10061 - North Arrow Technologies, Inc									
04-859	Geographic Information System (GIS)	Paid by Check #10671		02/03/2020	03/03/2020	01/31/2020		02/11/2020	300.00
			Vendor 10061 - North Arrow Technologies, Inc Totals			Invoices	1		<u>\$300.00</u>



Operations Fund A/P Invoice Report

Payment Date Range 02/01/20 - 02/29/20
 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 10075 - PFM Financial Advisors LLC									
2020-AD-0054	Disclosure & Filing Fee for 2019 Audit on EMMA	Paid by Check #10672		01/29/2020	02/28/2020	01/29/2020		02/11/2020	1,000.00
Vendor 10075 - PFM Financial Advisors LLC Totals							Invoices	1	<u>\$1,000.00</u>
Vendor 10026 - Plante & Moran, PLLC									
1792514	Financial Assistance	Paid by Check #10673		01/27/2020	02/27/2020	01/27/2020		02/11/2020	1,160.00
1793220	Audit - Fiscal Year 2019	Paid by Check #10673		01/28/2020	02/28/2020	01/28/2020		02/11/2020	12,975.00
Vendor 10026 - Plante & Moran, PLLC Totals							Invoices	2	<u>\$14,135.00</u>
Vendor 10090 - SemcoEnergy									
02-20	4101 Fisher Rd, 2020-02	Paid by Check #10680		02/11/2020	03/10/2020	03/10/2020		02/24/2020	452.58
Vendor 10090 - SemcoEnergy Totals							Invoices	1	<u>\$452.58</u>
Vendor 10057 - Verizon Wireless									
9847782901	Scada Monthly Service - Acct #542072785-00001, 2020-02	Paid by Check #10681		02/07/2020	02/27/2020	02/06/2020		02/24/2020	180.68
9847783814	WIN 911 Monthly Service - Acct #542169107-00001, 2020-02	Paid by Check #10681		02/07/2020	02/27/2020	02/06/2020		02/24/2020	47.32
9847821460	IPS Video Service - Acct #942170730-00001, 2020-02	Paid by Check #10681		02/07/2020	02/27/2020	02/06/2020		02/24/2020	40.09
Vendor 10057 - Verizon Wireless Totals							Invoices	3	<u>\$268.09</u>
Vendor 10118 - Vesco Oil Corp.									
4659360-00	Mobil M SHC 629-5 gal for Motor #3 @ LHPS	Paid by Check #10674		01/31/2020	03/01/2020	01/31/2020		02/11/2020	1,237.25
Vendor 10118 - Vesco Oil Corp. Totals							Invoices	1	<u>\$1,237.25</u>
Vendor 10131 - Watson Marlow Fluid Technology Group									
SI119699	Hypochlorite Pump Repair at LHPS	Paid by Check #10675		01/31/2020	03/01/2020	01/31/2020		02/11/2020	822.95
Vendor 10131 - Watson Marlow Fluid Technology Group Totals							Invoices	1	<u>\$822.95</u>
Vendor 10062 - Worth Township D.P.W.									
01-20	4001 Fisher Rd - Lake Huron Pump Station, 2020-01	Paid by Check #10676		02/05/2020	02/28/2020	01/31/2020		02/11/2020	94.48
Vendor 10062 - Worth Township D.P.W. Totals							Invoices	1	<u>\$94.48</u>
Grand Totals							Invoices	22	<u>\$107,614.94</u>



KWA 2020 Operations Budget

Through 02/29/20
 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	2,439,672.00	.00	2,439,672.00	160,438.04	.00	840,668.84	1,599,003.16	34	2,691,230.92
Interest	4,500.00	.00	4,500.00	710.53	.00	20,820.45	(16,320.45)	463	160,243.45
REVENUE TOTALS	\$2,444,172.00	\$0.00	\$2,444,172.00	\$161,148.57	\$0.00	\$861,489.29	\$1,582,682.71	35%	\$2,851,474.37
EXPENSE									
Professional Services	221,000.00	.00	221,000.00	4,887.18	32,421.00	40,601.32	147,977.68	33	112,067.27
Insurances	99,750.00	.00	99,750.00	.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	188,692.00	134,780.00	.00	100	323,472.00
Permits, Print / Publications	2,000.00	.00	2,000.00	.00	.00	350.00	1,650.00	18	921.11
Utilities	1,030,000.00	.00	1,030,000.00	54,492.47	13,383.06	273,806.71	742,810.23	28	763,856.16
Chemicals	100,000.00	.00	100,000.00	4,189.13	25,667.34	20,267.18	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	33,624.53	15,580.00	61,040.29	584,829.71	12	296,620.42
EXPENSE TOTALS	\$2,439,672.00	\$0.00	\$2,439,672.00	\$124,149.31	\$287,258.40	\$546,062.50	\$1,606,351.10	34%	\$1,528,319.70
Fund 1000 - Operations Totals									
REVENUE TOTALS	2,444,172.00	.00	2,444,172.00	161,148.57	.00	861,489.29	1,582,682.71	35%	2,851,474.37
EXPENSE TOTALS	2,439,672.00	.00	2,439,672.00	124,149.31	287,258.40	546,062.50	1,606,351.10	34%	1,528,319.70
Fund 1000 - Operations Totals	\$4,500.00	\$0.00	\$4,500.00	\$36,999.26	(\$287,258.40)	\$315,426.79	(\$23,668.39)		\$1,323,154.67
Grand Totals									
REVENUE TOTALS	2,444,172.00	.00	2,444,172.00	161,148.57	.00	861,489.29	1,582,682.71	35%	2,851,474.37
EXPENSE TOTALS	2,439,672.00	.00	2,439,672.00	124,149.31	287,258.40	546,062.50	1,606,351.10	34%	1,528,319.70
Grand Totals	\$4,500.00	\$0.00	\$4,500.00	\$36,999.26	(\$287,258.40)	\$315,426.79	(\$23,668.39)		\$1,323,154.67



KWA Balance Sheet - Construction Fund

Through 02/29/20

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	758,978.06	462,901.35	296,076.71	63.96
002.02	Cash - Construction: Investment Account	.00	524,029.62	(524,029.62)	(100.00)
	002 - Cash - Construction: Totals	\$758,978.06	\$986,930.97	(\$227,952.91)	(23.10%)
010	Cash - Restricted:				
010.01	Cash - Restricted: Bond Reserve - Series 2014	17,710,138.57	17,526,365.90	183,772.67	1.05
010.02	Cash - Restricted: Bond Debt Service Account	9,547,803.44	14,583,056.48	(5,035,253.04)	(34.53)
010.03	Cash - Restricted: Bond Reserve - Series 2018	2,863,279.60	2,851,990.79	11,288.81	.40
	010 - Cash - Restricted: Totals	\$30,121,221.61	\$34,961,413.17	(\$4,840,191.56)	(13.84%)
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	\$352,312,543.09	\$357,445,748.89	(\$5,133,205.80)	(1.44%)
LIABILITIES AND FUND EQUITY					
LIABILITIES					
202	Accounts Payable	580,301.97	582,832.10	(2,530.13)	(.43)
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 02/29/20

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	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 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	\$330,314,568.90	\$338,242,367.78	(\$7,927,798.88)	(2.34%)
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	(9,486,055.44)			
	Fund Expenses	6,691,462.36			
	FUND EQUITY TOTALS	\$21,997,974.19	\$16,894,715.81	\$5,103,258.38	30.21%
	LIABILITIES AND FUND EQUITY TOTALS	\$352,312,543.09	\$355,137,083.59	(\$2,824,540.50)	(0.80%)
	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 02/01/20 - 02/29/20
 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 10001 - AECOM Technical Services, Inc.									
2000311009	2018 VSAT	Paid by Check #20611		01/14/2020	02/14/2020	01/10/2020		02/11/2020	9,732.69
		Vendor 10001 - AECOM Technical Services, Inc. Totals				Invoices	1		<u>\$9,732.69</u>
Vendor 10022 - McGraw Morris P.C.									
6452	Lapeer County Road Commission Show Cause, 2020-01	Paid by Check #20612		02/05/2020	03/05/2020	01/31/2020		02/11/2020	30,776.15
6453	LCRC Litigation, 2020-01	Paid by Check #20612		02/05/2020	03/05/2020	01/31/2020		02/11/2020	5,895.00
		Vendor 10022 - McGraw Morris P.C. Totals				Invoices	2		<u>\$36,671.15</u>
		Grand Totals				Invoices	3		<u><u>\$46,403.84</u></u>