



KWA Balance Sheet - Operations Fund

Through 09/30/18

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	1,433,439.12	555,154.34	878,284.78	158.21
001.02	Cash - Operations: Investment Account	6,333,166.83	5,322,512.93	1,010,653.90	18.99
	001 - Cash - Operations: Totals	\$7,766,605.95	\$5,877,667.27	\$1,888,938.68	32.14%
040	Accounts Receivable	310,197.66	238,708.02	71,489.64	29.95
	ASSETS TOTALS	\$8,076,803.61	\$6,116,375.29	\$1,960,428.32	32.05%
	LIABILITIES AND FUND EQUITY				
	LIABILITIES				
202	Accounts Payable	128,451.74	119,751.19	8,700.55	7.27
	LIABILITIES TOTALS	\$128,451.74	\$119,751.19	\$8,700.55	7.27%
	FUND EQUITY				
395	Unrestricted Net Assets	7,141,325.62	7,141,325.62	.00	.00
	FUND EQUITY TOTALS Prior to Current Year Changes	\$7,141,325.62	\$7,141,325.62	\$0.00	0.00%
	Prior Year Fund Equity Adjustment	1,144,701.52			
	Fund Revenues	(3,494,767.24)			
	Fund Expenses	1,543,039.47			
	FUND EQUITY TOTALS	\$7,948,351.87	\$7,141,325.62	\$807,026.25	11.30%
	LIABILITIES AND FUND EQUITY TOTALS	\$8,076,803.61	\$7,261,076.81	\$815,726.80	11.23%
	Fund 1000 - Operations Totals	\$0.00	(\$1,144,701.52)	\$1,144,701.52	100.00%
	Fund Type Enterprise Funds Totals	\$0.00	(\$1,144,701.52)	\$1,144,701.52	100.00%
	Fund Category Proprietary Funds Totals	\$0.00	(\$1,144,701.52)	\$1,144,701.52	100.00%
	Grand Totals	\$0.00	(\$1,144,701.52)	\$1,144,701.52	100.00%



Operations Fund A/P Invoice Report

Payment Date Range 09/01/18 - 09/30/18
 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									
35044	Plaques & Engraving	Paid by Check #10407		08/27/2018	09/11/2018	08/27/2018		09/26/2018	918.00
		Vendor 10060 - A - Frame Awards Totals				Invoices	1		<u>\$918.00</u>
Vendor 10079 - AT&T									
X09132018	Monthly Backup Service - Acct #287270517071, 2018-09	Paid by Check #10408		09/06/2018	09/28/2018	09/05/2018		09/26/2018	219.20
		Vendor 10079 - AT&T Totals				Invoices	1		<u>\$219.20</u>
Vendor 10068 - Comcast Business Services									
08/24/18	Service @ 4001 Fisher Rd - Acct #8529101260033437, 2018-09	Paid by Check #10397		08/24/2018	09/14/2018	09/01/2018		09/13/2018	134.85
		Vendor 10068 - Comcast Business Services Totals				Invoices	1		<u>\$134.85</u>
Vendor 10049 - Consumers Energy									
203408158865	4255 N Center Rd, 2018-08	Paid by Check #10398		08/20/2018	09/12/2018	08/20/2018		09/13/2018	32.60
203408203240	4255 N Center Rd, 2018-09	Paid by Check #10409		09/19/2018	10/12/2018	09/18/2018		09/26/2018	32.89
		Vendor 10049 - Consumers Energy Totals				Invoices	2		<u>\$65.49</u>
Vendor 10006 - DTE Energy Co.									
200440932701	4001 Fisher Rd Account # 910041017328, 2018-08	Paid by Check #10399		08/24/2018	09/21/2018	08/24/2018		09/13/2018	60,873.90
200370954883	8763 Martin Rd Account # 910040976516, 2018-08	Paid by Check #10400		08/28/2018	09/21/2018	08/28/2018		09/13/2018	12,350.91
		Vendor 10006 - DTE Energy Co. Totals				Invoices	2		<u>\$73,224.81</u>
Vendor 10109 - EJ USA, Inc									
110180076086	Manhole lids	Paid by Check #10410		09/11/2018	10/11/2018	09/11/2018		09/26/2018	2,479.08
		Vendor 10109 - EJ USA, Inc Totals				Invoices	1		<u>\$2,479.08</u>
Vendor 10010 - Genesee County Drain Commissioner - WWS									
2018-00000011B	Service Agreement with GCDC Water & Waste, 2018-08	Paid by Check #10401		09/01/2018	09/30/2018	08/31/2018		09/13/2018	26,956.00
		Vendor 10010 - Genesee County Drain Commissioner - WWS Totals				Invoices	1		<u>\$26,956.00</u>
Vendor 10076 - Jones Chemicals, Inc.									
770025	Lake Huron Pump Station-Sodium Hypochlorite	Paid by Check #10411		09/20/2018	10/20/2018	09/20/2018		09/26/2018	3,491.84
		Vendor 10076 - Jones Chemicals, Inc. Totals				Invoices	1		<u>\$3,491.84</u>
Vendor 10091 - Kerrigan Lawn Care									
2660	Lawn Maintenance for August	Paid by Check #10402		09/02/2018	09/17/2018	08/31/2018		09/13/2018	240.00
		Vendor 10091 - Kerrigan Lawn Care Totals				Invoices	1		<u>\$240.00</u>



Operations Fund A/P Invoice Report

Payment Date Range 09/01/18 - 09/30/18
 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.									
5122	MI Subpoena Document Review 3025.1005 Phase 2, 2018-08	Paid by Check #10412		09/14/2018	10/14/2018	08/31/2018		09/26/2018	22,494.74
5123	Legal, 2018-08	Paid by Check #10412		09/14/2018	10/14/2018	08/31/2018		09/26/2018	1,125.00
Vendor 10022 - McGraw Morris P.C. Totals							Invoices	2	<u>\$23,619.74</u>
Vendor 10104 - Michigan CAT									
L8942646	Late Fee	Paid by Check #10403		07/31/2018	09/30/2018	08/31/2018		09/13/2018	6.30
Vendor 10104 - Michigan CAT Totals							Invoices	1	<u>\$6.30</u>
Vendor 10048 - Peabody Insurance									
66084B	Insurance short paid	Paid by Check #10404		07/26/2018	07/26/2018	07/26/2018		09/13/2018	162.00
Vendor 10048 - Peabody Insurance Totals							Invoices	1	<u>\$162.00</u>
Vendor 10090 - SemcoEnergy									
08-18	4101 Fisher Rd, 2018-08	Paid by Check #10405		09/12/2018	09/12/2018	09/12/2018		09/13/2018	19.62
Vendor 10090 - SemcoEnergy Totals							Invoices	1	<u>\$19.62</u>
Vendor 10057 - Verizon Wireless									
9814099669	Scada Monthly Service - Acct #542072785-00001, 2018-09	Paid by Check #10413		09/07/2018	09/28/2018	09/06/2018		09/26/2018	178.24
9814100703	WIN 911 Monthly Service - Acct #542169107-00001, 2018-09	Paid by Check #10413		09/07/2018	09/28/2018	09/06/2018		09/26/2018	.00
9814136089	IPS Video Service - Acct #942170730-00001, 2018-09	Paid by Check #10413		09/07/2018	09/28/2018	09/06/2018		09/26/2018	40.01
Vendor 10057 - Verizon Wireless Totals							Invoices	3	<u>\$218.25</u>
Vendor 10062 - Worth Township D.P.W.									
08-18	4001 Fisher Rd - Lake Huron Pump Station, 2018-08	Paid by Check #10406		09/05/2018	09/28/2018	08/31/2018		09/13/2018	2,993.00
Vendor 10062 - Worth Township D.P.W. Totals							Invoices	1	<u>\$2,993.00</u>
Grand Totals							Invoices	20	<u><u>\$134,748.18</u></u>



KWA 2018 Operations Budget

Through 09/30/18
 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	3,366,000.00	.00	3,366,000.00	310,197.66	.00	3,484,073.34	(118,073.34)	104	441,073.68
Interest	5,000.00	.00	5,000.00	905.68	.00	10,653.90	(5,653.90)	213	11,062.17
REVENUE TOTALS	\$3,371,000.00	\$0.00	\$3,371,000.00	\$311,103.34	\$0.00	\$3,494,727.24	(\$123,727.24)	104%	\$452,135.85
EXPENSE									
Professional Services	162,000.00	(1,000.00)	161,000.00	175.00	.00	151,591.54	9,408.46	94	1,084,192.95
Insurances	85,000.00	.00	85,000.00	.00	.00	84,204.00	796.00	99	69,222.00
Administration	323,472.00	.00	323,472.00	26,956.00	.00	323,472.00	.00	100	131,824.00
Permits, Print / Publications	.00	2,012.00	2,012.00	.00	.00	2,011.27	.73	100	675.65
Utilities	2,161,150.00	(1,012.00)	2,160,138.00	67,911.29	.00	869,158.10	1,290,979.90	40	289,742.25
Chemicals	78,200.00	.00	78,200.00	3,491.84	12,291.44	27,708.56	38,200.00	51	3,268.32
Supplies	2,488.00	.00	2,488.00	.00	.00	48.85	2,439.15	2	910.06
Repairs and Maintenance	131,000.00	.00	131,000.00	35,713.34	2,252.71	84,845.15	43,902.14	66	17,002.14
EXPENSE TOTALS	\$2,943,310.00	\$0.00	\$2,943,310.00	\$134,247.47	\$14,544.15	\$1,543,039.47	\$1,385,726.38	53%	\$1,596,837.37
Fund 1000 - Operations Totals									
REVENUE TOTALS	3,371,000.00	.00	3,371,000.00	311,103.34	.00	3,494,727.24	(123,727.24)	104%	452,135.85
EXPENSE TOTALS	2,943,310.00	.00	2,943,310.00	134,247.47	14,544.15	1,543,039.47	1,385,726.38	53%	1,596,837.37
Fund 1000 - Operations Totals	\$427,690.00	\$0.00	\$427,690.00	\$176,855.87	(\$14,544.15)	\$1,951,687.77	(\$1,509,453.62)		(\$1,144,701.52)
Grand Totals									
REVENUE TOTALS	3,371,000.00	.00	3,371,000.00	311,103.34	.00	3,494,727.24	(123,727.24)	104%	452,135.85
EXPENSE TOTALS	2,943,310.00	.00	2,943,310.00	134,247.47	14,544.15	1,543,039.47	1,385,726.38	53%	1,596,837.37
Grand Totals	\$427,690.00	\$0.00	\$427,690.00	\$176,855.87	(\$14,544.15)	\$1,951,687.77	(\$1,509,453.62)		(\$1,144,701.52)



KWA Balance Sheet - Construction Fund

Through 09/30/18

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	107,813.60	740,810.84	(632,997.24)	(85.45)
002.02	Cash - Construction: Investment Account	1,618,703.22	1,115,600.28	503,102.94	45.10
	002 - Cash - Construction: Totals	\$1,726,516.82	\$1,856,411.12	(\$129,894.30)	(7.00%)
010	Cash - Restricted:				
010.01	Cash - Restricted: Bond Reserve - Series 2014	17,093,367.49	16,674,039.51	419,327.98	2.51
010.02	Cash - Restricted: Bond Debt Service Account	14,439,789.17	11,392,235.64	3,047,553.53	26.75
010.03	Cash - Restricted: Bond Reserve - Series 2018	2,825,035.79	9,503,241.24	(6,678,205.45)	(70.27)
	010 - Cash - Restricted: Totals	\$34,358,192.45	\$37,569,516.39	(\$3,211,323.94)	(8.55%)
020	Cash on Deposit:				
020.01	Cash on Deposit: Lapeer County	100,000.00	100,000.00	.00	.00
020.02	Cash on Deposit: Sanilac County	.00	259,263.58	(259,263.58)	(100.00)
020.03	Cash on Deposit: St. Clair County	.00	69,359.93	(69,359.93)	(100.00)
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	\$528,623.51	(\$328,623.51)	(62.17%)
040	Accounts Receivable	.00	81,408.76	(81,408.76)	(100.00)
061	Interest Receivable				
061.01	Interest Receivable Debt Reserve/Retirement	.00	14,221.02	(14,221.02)	(100.00)
	061 - Interest Receivable Totals	\$0.00	\$14,221.02	(\$14,221.02)	(100.00%)
158	Construction in Progress	329,317,691.86	331,427,489.33	(2,109,797.47)	(.64)
	ASSETS TOTALS	\$365,602,401.13	\$371,477,670.13	(\$5,875,269.00)	(1.58%)
LIABILITIES AND FUND EQUITY					
LIABILITIES					
202	Accounts Payable	18,778.34	4,004,286.36	(3,985,508.02)	(99.53)
250	Bonds Payable - Current				
250.01	Bonds Payable - Current Series 2014A	.00	4,105,000.00	(4,105,000.00)	(100.00)
250.02	Bonds Payable - Current Series 2016	.00	74,370,000.00	(74,370,000.00)	(100.00)
	250 - Bonds Payable - Current Totals	\$0.00	\$78,475,000.00	(\$78,475,000.00)	(100.00%)
251	Interest Payable				
251.01	Interest Payable Series 2014A	.00	4,636,453.15	(4,636,453.15)	(100.00)
251.02	Interest Payable Series 2016	.00	1,255,259.40	(1,255,259.40)	(100.00)
	251 - Interest Payable Totals	\$0.00	\$5,891,712.55	(\$5,891,712.55)	(100.00%)
252	Lease Payable - Current Portion				
252.01	Lease Payable - Current Portion GCDC-WWS, Series 2013	.00	865,000.00	(865,000.00)	(100.00)
	252 - Lease Payable - Current Portion Totals	\$0.00	\$865,000.00	(\$865,000.00)	(100.00%)



KWA Balance Sheet - Construction Fund

Through 09/30/18

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					
253	Lease Interest Payable				
253.01	Lease Interest Payable GCDC-WWS, Series 2013	.00	692,578.15	(692,578.15)	(100.00)
	253 - Lease Interest Payable Totals	\$0.00	\$692,578.15	(\$692,578.15)	(100.00%)
289	Premium on Bonds				
289.01	Premium on Bonds Series 2014A	10,240,138.17	10,240,138.17	.00	.00
289.03	Premium on Bonds Series 2018	6,983,918.70	.00	6,983,918.70	+++
	289 - Premium on Bonds Totals	\$17,224,056.87	\$10,240,138.17	\$6,983,918.70	68.20%
300	Bonds Payable - Long-term				
300.01	Bonds Payable - Long-term Series 2014A	216,395,000.00	216,395,000.00	.00	.00
300.03	Bonds Payable - Long-term Series 2018	65,735,000.00	.00	65,735,000.00	+++
	300 - Bonds Payable - Long-term Totals	\$282,130,000.00	\$216,395,000.00	\$65,735,000.00	30.38%
301	Lease Payable - Long Term				
301.01	Lease Payable - Long Term GCDC-WWS, Series 2013	34,135,000.00	34,135,000.00	.00	.00
	301 - Lease Payable - Long Term Totals	\$34,135,000.00	\$34,135,000.00	\$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	\$338,766,482.85	\$355,957,362.87	(\$17,190,880.02)	(4.83%)
FUND EQUITY					
395	Unrestricted Net Assets	(5,010,380.67)	(5,010,380.67)	.00	.00
399	Invested in Capital Assets	2,729,393.77	2,729,393.77	.00	.00
	FUND EQUITY TOTALS Prior to Current Year Changes	(\$2,280,986.90)	(\$2,280,986.90)	\$0.00	0.00%
	Prior Year Fund Equity Adjustment	(17,801,294.16)			
	Fund Revenues	(22,561,944.42)			
	Fund Expenses	11,246,333.40			
	FUND EQUITY TOTALS	\$26,835,918.28	(\$2,280,986.90)	\$29,116,905.18	1,276.50%
	LIABILITIES AND FUND EQUITY TOTALS	\$365,602,401.13	\$353,676,375.97	\$11,926,025.16	3.37%
	Fund 2400 - LHI Totals	\$0.00	\$17,801,294.16	(\$17,801,294.16)	(100.00%)
	Fund Type Enterprise Funds Totals	\$0.00	\$17,801,294.16	(\$17,801,294.16)	(100.00%)
	Fund Category Proprietary Funds Totals	\$0.00	\$17,801,294.16	(\$17,801,294.16)	(100.00%)
	Grand Totals	\$0.00	\$17,801,294.16	(\$17,801,294.16)	(100.00%)



Construction Fund A/P Invoice Report

Payment Date Range 09/01/18 - 09/30/18
 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.									
2000111166	2018 VSAT	Paid by Check #20553		09/14/2018	10/14/2018	08/31/2018		09/26/2018	5,529.18
		Vendor 10001 - AECOM Technical Services, Inc. Totals					Invoices	1	<u>\$5,529.18</u>
Vendor 10115 - Etna Supply									
S102734850.001	Tamper resistant cover wrench & vent caps	Paid by Check #20554		09/18/2018	10/18/2018	09/18/2018		09/26/2018	3,564.00
		Vendor 10115 - Etna Supply Totals					Invoices	1	<u>\$3,564.00</u>
Vendor 10010 - Genesee County Drain Commissioner - WWS									
09/28/18	Final Repayment of Construction Costs	Paid by Check #20560		09/28/2018	09/28/2018	09/28/2018		09/28/2018	1,355,323.40
		Vendor 10010 - Genesee County Drain Commissioner - WWS Totals					Invoices	1	<u>\$1,355,323.40</u>
Vendor 10114 - J.G.M. Valve Corporation									
18-12506	36" Stem	Paid by Check #20556		09/11/2018	10/11/2018	09/12/2018		09/26/2018	3,800.00
		Vendor 10114 - J.G.M. Valve Corporation Totals					Invoices	1	<u>\$3,800.00</u>
Vendor 10046 - James Greenfelder									
1117	Signs	Paid by Check #20555		09/17/2018	10/17/2018	09/17/2018		09/26/2018	1,200.00
		Vendor 10046 - James Greenfelder Totals					Invoices	1	<u>\$1,200.00</u>
Vendor 10018 - L. D'Agostini & Sons, Inc.									
PA #21B -S.4005	S.4005 IPS to Jefferson Rd, 2018-08	Paid by Check #20557		09/20/2018	10/20/2018	08/31/2018		09/26/2018	301,332.90
		Vendor 10018 - L. D'Agostini & Sons, Inc. Totals					Invoices	1	<u>\$301,332.90</u>
Vendor 10022 - McGraw Morris P.C.									
5121	Lapeer County Road Commission Show Cause	Paid by Check #20558		09/14/2018	10/14/2018	08/31/2018		09/26/2018	3,137.50
		Vendor 10022 - McGraw Morris P.C. Totals					Invoices	1	<u>\$3,137.50</u>
Vendor 10102 - Pre Construction Media									
PCMC0063	Post-Construction Video - Water Main Constr. ~ 10,200, S-4007	Paid by Check #20561		09/26/2018	10/26/2018	08/25/2018		09/28/2018	3,500.00
PCMC0064	Post-Construction Video - Water Main Construction ~ 68,568 feet	Paid by Check #20561		09/26/2018	10/26/2018	08/25/2018		09/28/2018	19,200.00
		Vendor 10102 - Pre Construction Media Totals					Invoices	2	<u>\$22,700.00</u>
Vendor 10045 - St. Clair County Road Commission									
512194	18" crossroad culvert on Fisher Rd	Paid by Check #20559		09/10/2018	10/10/2018	08/31/2018		09/26/2018	1,818.46
		Vendor 10045 - St. Clair County Road Commission Totals					Invoices	1	<u>\$1,818.46</u>
		Grand Totals					Invoices	10	<u>\$1,698,405.44</u>