



KWA Balance Sheet - Operations Fund

Through 12/31/18

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	773,494.15	1,433,439.12	(659,944.97)	(46.04)
001.02	Cash - Operations: Investment Account	335,074.27	6,333,166.83	(5,998,092.56)	(94.71)
	001 - Cash - Operations: Totals	\$1,108,568.42	\$7,766,605.95	(\$6,658,037.53)	(85.73%)
030	Investments	7,000,000.00	.00	7,000,000.00	+++
040	Accounts Receivable	218,619.81	310,197.66	(91,577.85)	(29.52)
	ASSETS TOTALS	\$8,327,188.23	\$8,076,803.61	\$250,384.62	3.10%
LIABILITIES AND FUND EQUITY					
LIABILITIES					
202	Accounts Payable	128,088.36	129,326.74	(1,238.38)	(.96)
	LIABILITIES TOTALS	\$128,088.36	\$129,326.74	(\$1,238.38)	(0.96%)
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	.00			
	Fund Revenues	(620,500.12)			
	Fund Expenses	368,877.12			
	FUND EQUITY TOTALS	\$8,199,099.87	\$7,947,476.87	\$251,623.00	3.17%
	LIABILITIES AND FUND EQUITY TOTALS	\$8,327,188.23	\$8,076,803.61	\$250,384.62	3.10%
	Fund 1000 - Operations Totals	\$0.00	\$0.00	\$0.00	+++
	Fund Type Enterprise Funds Totals	\$0.00	\$0.00	\$0.00	+++
	Fund Category Proprietary Funds Totals	\$0.00	\$0.00	\$0.00	+++
	Grand Totals	\$0.00	\$0.00	\$0.00	+++



Operations Fund A/P Invoice Report

Payment Date Range 12/01/18 - 12/31/18
 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 10079 - AT&T										
X12132018	Monthly Backup Service - Acct #287270517071, 2018-12	Paid by Check #10452		12/06/2018	12/28/2018	12/05/2018		12/20/2018	214.20	
							Vendor 10079 - AT&T Totals	Invoices	1	<u>\$214.20</u>
Vendor 10068 - Comcast Business Services										
11/24/18	Service @ 4001 Fisher Rd - Acct #8529101260033437, 2018-12	Paid by Check #10444		11/24/2018	12/15/2018	12/01/2018		12/06/2018	134.85	
							Vendor 10068 - Comcast Business Services Totals	Invoices	1	<u>\$134.85</u>
Vendor 10049 - Consumers Energy										
206700754615	4255 N Center Rd, 2018-11	Paid by Check #10445		11/16/2018	12/11/2018	11/15/2018		12/06/2018	32.26	
							Vendor 10049 - Consumers Energy Totals	Invoices	1	<u>\$32.26</u>
Vendor 10006 - DTE Energy Co.										
200261137643	4001 Fisher Rd Account # 910041017328, 2018-11	Paid by Check #10446		11/20/2018	12/17/2018	11/19/2018		12/06/2018	50,497.05	
210000807155	8763 Martin Rd Account # 910040976516, 2018-11	Paid by Check #10447		11/21/2018	12/19/2018	11/20/2018		12/06/2018	9,480.67	
							Vendor 10006 - DTE Energy Co. Totals	Invoices	2	<u>\$59,977.72</u>
Vendor 10010 - Genesee County Drain Commissioner - WWS										
2018-00000016	Service Agreement with GCDC Water & Waste, 2018-11	Paid by Check #10448		12/01/2018	12/31/2018	11/30/2018		12/06/2018	26,956.00	
							Vendor 10010 - Genesee County Drain Commissioner - WWS Totals	Invoices	1	<u>\$26,956.00</u>
Vendor 10022 - McGraw Morris P.C.										
5321	Legal, 2018-11	Paid by Check #10453		12/10/2018	01/10/2019	11/30/2018		12/20/2018	3,641.97	
							Vendor 10022 - McGraw Morris P.C. Totals	Invoices	1	<u>\$3,641.97</u>
Vendor 10095 - McNaughton - McKay Electric Company										
16233849-00	Program Rockwell Screens	Paid by Check #10454		12/14/2018	01/14/2019	12/14/2018		12/20/2018	4,254.00	
							Vendor 10095 - McNaughton - McKay Electric Company Totals	Invoices	1	<u>\$4,254.00</u>
Vendor 10104 - Michigan CAT										
SD9318574	PM Level 1 Annual Inspection	Paid by Check #10449		11/21/2018	12/21/2018	10/31/2018		12/06/2018	450.00	
							Vendor 10104 - Michigan CAT Totals	Invoices	1	<u>\$450.00</u>
Vendor 10048 - Peabody Insurance										
71988	General Liability Insurance, Policy #0007448, (2 of 4)	Paid by Check #10450		11/08/2018	01/01/2019	12/31/2018		12/06/2018	17,149.00	
71989	General Liability Insurance-Umbrella, Policy #0007448, (2 of 4)	Paid by Check #10450		11/08/2018	01/01/2019	12/31/2018		12/06/2018	4,472.00	
73445	General Liability Insurance, Policy #0007448 - Utilities Service	Paid by Check #10450		11/14/2018	12/04/2018	10/01/2018		12/06/2018	62.00	



Operations Fund A/P Invoice Report

Payment Date Range 12/01/18 - 12/31/18
 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 10048 - Peabody Insurance									
73451	General Liability Insurance, Policy #0007448 - Utilities Service	Paid by Check #10450		11/14/2018	01/21/2019	12/31/2018		12/06/2018	62.00
Vendor 10048 - Peabody Insurance Totals							Invoices	4	\$21,745.00
Vendor 10090 - SemcoEnergy									
11-18	4101 Fisher Rd, 2018-11	Paid by Check #10451		11/16/2018	12/17/2018	11/15/2018		12/06/2018	125.03
Vendor 10090 - SemcoEnergy Totals							Invoices	1	\$125.03
Vendor 10057 - Verizon Wireless									
9819751526	Scada Monthly Service - Acct #542072785-00001, 2018-12	Paid by Check #10455		12/06/2018	12/29/2018	12/06/2018		12/20/2018	179.20
9819752548	WIN 911 Monthly Service - Acct #542169107-00001, 2018-12	Paid by Check #10455		12/06/2018	12/29/2018	12/06/2018		12/20/2018	47.32
9819788672	IPS Video Service - Acct #942170730-00001, 2018-12	Paid by Check #10455		12/06/2018	12/29/2018	12/06/2018		12/20/2018	40.01
Vendor 10057 - Verizon Wireless Totals							Invoices	3	\$266.53
Vendor 10062 - Worth Township D.P.W.									
11-18	4001 Fisher Rd - Lake Huron Pump Station, 2018-11	Paid by Check #10456		12/05/2018	12/28/2018	11/30/2018		12/20/2018	72.12
Vendor 10062 - Worth Township D.P.W. Totals							Invoices	1	\$72.12
Grand Totals							Invoices	18	\$117,869.68



KWA 2019 Operations Budget

Through 12/31/18
 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	2,524,500.00	.00	2,524,500.00	218,619.81	.00	618,592.68	1,905,907.32	25	3,484,073.34
Interest	8,500.00	.00	8,500.00	146.76	.00	1,907.44	6,592.56	22	10,653.90
REVENUE TOTALS	\$2,533,000.00	\$0.00	\$2,533,000.00	\$218,766.57	\$0.00	\$620,500.12	\$1,912,499.88	24%	\$3,494,727.24
EXPENSE									
Professional Services	176,000.00	.00	176,000.00	28,135.00	16,440.00	32,389.47	127,170.53	28	151,591.54
Insurances	85,000.00	5,932.00	90,932.00	21,683.00	43,242.00	47,566.00	124.00	100	84,204.00
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	300.00	.00	300.00	1,700.00	15	2,011.27
Utilities	1,102,500.00	(5,932.00)	1,096,568.00	64,019.11	31,557.47	191,345.18	873,665.35	20	869,158.10
Chemicals	90,000.00	.00	90,000.00	.00	.00	.00	90,000.00	0	27,708.56
Supplies	1,500.00	.00	1,500.00	.00	.00	.00	1,500.00	0	48.85
Repairs and Maintenance	744,000.00	.00	744,000.00	4,254.00	5,946.17	16,408.47	721,645.36	3	85,720.15
EXPENSE TOTALS	\$2,524,472.00	\$0.00	\$2,524,472.00	\$145,347.11	\$339,789.64	\$368,877.12	\$1,815,805.24	28%	\$1,543,914.47
Fund 1000 - Operations Totals									
REVENUE TOTALS	2,533,000.00	.00	2,533,000.00	218,766.57	.00	620,500.12	1,912,499.88	24%	3,494,727.24
EXPENSE TOTALS	2,524,472.00	.00	2,524,472.00	145,347.11	339,789.64	368,877.12	1,815,805.24	28%	1,543,914.47
Fund 1000 - Operations Totals	\$8,528.00	\$0.00	\$8,528.00	\$73,419.46	(\$339,789.64)	\$251,623.00	\$96,694.64		\$1,950,812.77
Grand Totals									
REVENUE TOTALS	2,533,000.00	.00	2,533,000.00	218,766.57	.00	620,500.12	1,912,499.88	24%	3,494,727.24
EXPENSE TOTALS	2,524,472.00	.00	2,524,472.00	145,347.11	339,789.64	368,877.12	1,815,805.24	28%	1,543,914.47
Grand Totals	\$8,528.00	\$0.00	\$8,528.00	\$73,419.46	(\$339,789.64)	\$251,623.00	\$96,694.64		\$1,950,812.77



KWA Balance Sheet - Construction Fund

Through 12/31/18

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	223,014.25	107,813.60	115,200.65	106.85
002.02	Cash - Construction: Investment Account	1,420,065.42	1,618,703.22	(198,637.80)	(12.27)
002 - Cash - Construction: Totals		\$1,643,079.67	\$1,726,516.82	(\$83,437.15)	(4.83%)
010	Cash - Restricted:				
010.01	Cash - Restricted: Bond Reserve - Series 2014	17,201,305.57	17,093,367.49	107,938.08	.63
010.02	Cash - Restricted: Bond Debt Service Account	5,616,936.82	14,439,789.17	(8,822,852.35)	(61.10)
010.03	Cash - Restricted: Bond Reserve - Series 2018	2,831,805.80	2,825,035.79	6,770.01	.24
010 - Cash - Restricted: Totals		\$25,650,048.19	\$34,358,192.45	(\$8,708,144.26)	(25.35%)
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	29,677.41	(29,677.41)	(100.00)
061 - Interest Receivable Totals		\$0.00	\$29,677.41	(\$29,677.41)	(100.00%)
152	Infrastructure	331,706,870.47	331,706,870.47	.00	.00
153	Accumulated Depreciation - Infrastructure	(5,528,447.84)	(5,528,447.84)	.00	.00
ASSETS TOTALS		\$353,671,550.49	\$362,492,809.31	(\$8,821,258.82)	(2.43%)
LIABILITIES AND FUND EQUITY					
LIABILITIES					
202	Accounts Payable	25,714.88	734,589.88	(708,875.00)	(96.50)
250	Bonds Payable - Current				
250.01	Bonds Payable - Current Series 2014A	.00	4,275,000.00	(4,275,000.00)	(100.00)
250.03	Bonds Payable - Current Series 2018	.00	1,115,000.00	(1,115,000.00)	(100.00)
250 - Bonds Payable - Current Totals		\$0.00	\$5,390,000.00	(\$5,390,000.00)	(100.00%)
251	Interest Payable				
251.01	Interest Payable Series 2014A	.00	4,567,598.95	(4,567,598.95)	(100.00)
251.03	Interest Payable Series 2018	.00	1,513,315.85	(1,513,315.85)	(100.00)
251 - Interest Payable Totals		\$0.00	\$6,080,914.80	(\$6,080,914.80)	(100.00%)
252	Lease Payable - Current Portion				
252.01	Lease Payable - Current Portion GCDC-WWS, Series 2013	.00	900,000.00	(900,000.00)	(100.00)
252 - Lease Payable - Current Portion Totals		\$0.00	\$900,000.00	(\$900,000.00)	(100.00%)
253	Lease Interest Payable				
253.01	Lease Interest Payable GCDC-WWS, Series 2013	.00	678,161.45	(678,161.45)	(100.00)
253 - Lease Interest Payable Totals		\$0.00	\$678,161.45	(\$678,161.45)	(100.00%)



KWA Balance Sheet - Construction Fund

Through 12/31/18

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					
289	Premium on Bonds				
289.01	Premium on Bonds Series 2014A	9,846,286.70	9,846,286.70	.00	.00
289.03	Premium on Bonds Series 2018	6,734,493.03	6,734,493.03	.00	.00
	289 - Premium on Bonds Totals	\$16,580,779.73	\$16,580,779.73	\$0.00	0.00%
300	Bonds Payable - Long-term				
300.01	Bonds Payable - Long-term Series 2014A	212,120,000.00	212,120,000.00	.00	.00
300.03	Bonds Payable - Long-term Series 2018	64,620,000.00	64,620,000.00	.00	.00
	300 - Bonds Payable - Long-term Totals	\$276,740,000.00	\$276,740,000.00	\$0.00	0.00%
301	Lease Payable - Long Term				
301.01	Lease Payable - Long Term GCDC-WWS, Series 2013	33,235,000.00	33,235,000.00	.00	.00
	301 - Lease Payable - Long Term Totals	\$33,235,000.00	\$33,235,000.00	\$0.00	0.00%
302	Lease Interest Payable Long-term				
302.01	Lease Interest Payable Long-term GDCWWS, 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	\$331,840,142.25	\$345,598,093.50	(\$13,757,951.25)	(3.98%)
FUND EQUITY					
395	Unrestricted Net Assets	12,790,913.49	12,790,913.49	.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	\$15,520,307.26	\$15,520,307.26	\$0.00	0.00%
	Prior Year Fund Equity Adjustment	(1,374,408.55)			
	Fund Revenues	(5,664,432.21)			
	Fund Expenses	727,739.78			
	FUND EQUITY TOTALS	\$21,831,408.24	\$15,520,307.26	\$6,311,100.98	40.66%
	LIABILITIES AND FUND EQUITY TOTALS	\$353,671,550.49	\$361,118,400.76	(\$7,446,850.27)	(2.06%)
	Fund 2400 - LHI Totals	\$0.00	\$1,374,408.55	(\$1,374,408.55)	(100.00%)
	Fund Type Enterprise Funds Totals	\$0.00	\$1,374,408.55	(\$1,374,408.55)	(100.00%)
	Fund Category Proprietary Funds Totals	\$0.00	\$1,374,408.55	(\$1,374,408.55)	(100.00%)
	Grand Totals	\$0.00	\$1,374,408.55	(\$1,374,408.55)	(100.00%)



Construction Fund A/P Invoice Report

Payment Date Range 12/01/18 - 12/31/18
 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.									
2000148476	2018 VSAT	Paid by Check #20572		12/12/2018	01/12/2019	12/07/2018		12/20/2018	2,614.38
		Vendor 10001 - AECOM Technical Services, Inc. Totals				Invoices	1		<u>\$2,614.38</u>
Vendor 10115 - Etna Supply									
S102865335.001	Extensions	Paid by Check #20573		12/07/2018	01/07/2019	12/07/2018		12/20/2018	1,315.00
		Vendor 10115 - Etna Supply Totals				Invoices	1		<u>\$1,315.00</u>
Vendor 10022 - McGraw Morris P.C.									
5322	Lapeer County Road Commission Show Cause	Paid by Check #20574		12/10/2018	01/10/2019	11/30/2018		12/20/2018	15,902.29
		Vendor 10022 - McGraw Morris P.C. Totals				Invoices	1		<u>\$15,902.29</u>
		Grand Totals				Invoices	3		<u><u>\$19,831.67</u></u>