



KWA Balance Sheet - Operations Fund

Through 05/31/19

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	1,131,351.32	1,433,439.12	(302,087.80)	(21.07)
001.02	Cash - Operations: Investment Account	335,624.11	6,333,166.83	(5,997,542.72)	(94.70)
	001 - Cash - Operations: Totals	\$1,466,975.43	\$7,766,605.95	(\$6,299,630.52)	(81.11%)
030	Investments	7,000,000.00	.00	7,000,000.00	+++
040	Accounts Receivable	223,715.07	310,197.66	(86,482.59)	(27.88)
	ASSETS TOTALS	\$8,690,690.50	\$8,076,803.61	\$613,886.89	7.60%
LIABILITIES AND FUND EQUITY					
LIABILITIES					
202	Accounts Payable	110,782.14	129,326.74	(18,544.60)	(14.34)
	LIABILITIES TOTALS	\$110,782.14	\$129,326.74	(\$18,544.60)	(14.34%)
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	(1,689,233.58)			
	Fund Expenses	1,056,802.09			
	FUND EQUITY TOTALS	\$8,579,908.36	\$7,947,476.87	\$632,431.49	7.96%
	LIABILITIES AND FUND EQUITY TOTALS	\$8,690,690.50	\$8,076,803.61	\$613,886.89	7.60%
	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 05/01/19 - 05/31/19
 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 10126 - Analytical Technology, Inc. (ATI)									
416481	ATI Residual Chlorine Monitor System w/pH Sensor	Paid by Check #10518		05/03/2019	06/02/2019	05/03/2019		05/23/2019	4,051.77
Vendor 10126 - Analytical Technology, Inc. (ATI) Totals							Invoices	1	<u>\$4,051.77</u>
Vendor 10079 - AT&T									
X05132019	Monthly Backup Service - Acct #287270517071, 2019-05	Paid by Check #10519		05/05/2019	05/28/2019	05/04/2019		05/23/2019	214.20
Vendor 10079 - AT&T Totals							Invoices	1	<u>\$214.20</u>
Vendor 10068 - Comcast Business Services									
04/24/19	Service @ 4001 Fisher Rd - Acct #8529101260033437, 2019-05	Paid by Check #10512		04/24/2019	05/15/2019	05/01/2019		05/09/2019	136.85
Vendor 10068 - Comcast Business Services Totals							Invoices	1	<u>\$136.85</u>
Vendor 10049 - Consumers Energy									
201895614832	4255 N Center Rd, 2019-04	Paid by Check #10513		04/22/2019	05/15/2019	04/21/2019		05/09/2019	33.25
Vendor 10049 - Consumers Energy Totals							Invoices	1	<u>\$33.25</u>
Vendor 10006 - DTE Energy Co.									
200461343681	4001 Fisher Rd Account # 910041017328, 2019-04	Paid by Check #10514		04/24/2019	05/17/2019	04/23/2019		05/09/2019	55,770.44
200261437497	8763 Martin Rd Account # 910040976516, 2019-04	Paid by Check #10515		04/25/2019	05/18/2019	04/24/2019		05/09/2019	9,561.60
Vendor 10006 - DTE Energy Co. Totals							Invoices	2	<u>\$65,332.04</u>
Vendor 10010 - Genesee County Drain Commissioner - WWS									
2019-00000006	Service Agreement with GCDC Water & Waste, 2019-04	Paid by Check #10516		05/01/2019	05/31/2019	04/30/2019		05/09/2019	26,956.00
Vendor 10010 - Genesee County Drain Commissioner - WWS Totals							Invoices	1	<u>\$26,956.00</u>
Vendor 10022 - McGraw Morris P.C.									
5711	Legal, 2019-04	Paid by Check #10520		05/08/2019	06/08/2019	04/30/2019		05/23/2019	475.00
5714	Non-Party Subpoena	Paid by Check #10520		05/08/2019	06/08/2019	04/30/2019		05/23/2019	3,450.00
Vendor 10022 - McGraw Morris P.C. Totals							Invoices	2	<u>\$3,925.00</u>
Vendor 10090 - SemcoEnergy									
04-19	4101 Fisher Rd, 2019-04	Paid by Check #10517		04/18/2019	05/14/2019	04/17/2019		05/09/2019	321.14
Vendor 10090 - SemcoEnergy Totals							Invoices	1	<u>\$321.14</u>
Vendor 10057 - Verizon Wireless									
9829569000	Scada Monthly Service - Acct #542072785-00001, 2019-05	Paid by Check #10521		05/06/2019	05/29/2019	05/05/2019		05/23/2019	178.92
9829569973	WIN 911 Monthly Service - Acct #542169107-00001, 2019-05	Paid by Check #10521		05/06/2019	05/29/2019	05/05/2019		05/23/2019	47.32



Operations Fund A/P Invoice Report

Payment Date Range 05/01/19 - 05/31/19
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 10057 - Verizon Wireless									
9829606884	IPS Video Service - Acct #942170730-00001, 2019-05	Paid by Check #10521		05/06/2019	05/29/2019	05/05/2019		05/23/2019	40.05
Vendor 10057 - Verizon Wireless Totals							Invoices	3	<u>\$266.29</u>
Vendor 10062 - Worth Township D.P.W.									
04-19	4001 Fisher Rd - Lake Huron Pump Station, 2019-04	Paid by Check #10522		05/08/2019	05/28/2019	04/30/2019		05/23/2019	71.66
Vendor 10062 - Worth Township D.P.W. Totals							Invoices	1	<u>\$71.66</u>
Grand Totals						Invoices	14	<u><u>\$101,308.20</u></u>	



KWA 2019 Operations Budget

Through 05/31/19
 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	2,524,500.00	.00	2,524,500.00	223,715.07	.00	1,686,603.57	837,896.43	67	3,484,073.34
Interest	8,500.00	.00	8,500.00	207.32	.00	2,630.01	5,869.99	31	10,653.90
REVENUE TOTALS	\$2,533,000.00	\$0.00	\$2,533,000.00	\$223,922.39	\$0.00	\$1,689,233.58	\$843,766.42	67%	\$3,494,727.24
EXPENSE									
Professional Services	176,000.00	.00	176,000.00	16,431.34	33,257.50	112,739.34	30,003.16	83	151,591.54
Insurances	85,000.00	5,932.00	90,932.00	.00	43,242.00	33,236.00	14,454.00	84	84,204.00
Administration	323,472.00	.00	323,472.00	26,956.00	107,824.00	215,648.00	.00	100	323,472.00
Permits, Print / Publications	2,000.00	.00	2,000.00	.00	.00	500.00	1,500.00	25	2,011.27
Utilities	1,102,500.00	(5,932.00)	1,096,568.00	63,149.64	26,543.21	525,636.58	544,388.21	50	869,158.10
Chemicals	90,000.00	.00	90,000.00	3,594.50	38,265.50	3,594.50	48,140.00	47	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	1,268.00	127,361.92	165,447.67	451,190.41	39	85,720.15
EXPENSE TOTALS	\$2,524,472.00	\$0.00	\$2,524,472.00	\$111,399.48	\$376,494.13	\$1,056,802.09	\$1,091,175.78	57%	\$1,543,914.47
Fund 1000 - Operations Totals									
REVENUE TOTALS	2,533,000.00	.00	2,533,000.00	223,922.39	.00	1,689,233.58	843,766.42	67%	3,494,727.24
EXPENSE TOTALS	2,524,472.00	.00	2,524,472.00	111,399.48	376,494.13	1,056,802.09	1,091,175.78	57%	1,543,914.47
Fund 1000 - Operations Totals	\$8,528.00	\$0.00	\$8,528.00	\$112,522.91	(\$376,494.13)	\$632,431.49	(\$247,409.36)		\$1,950,812.77
Grand Totals									
REVENUE TOTALS	2,533,000.00	.00	2,533,000.00	223,922.39	.00	1,689,233.58	843,766.42	67%	3,494,727.24
EXPENSE TOTALS	2,524,472.00	.00	2,524,472.00	111,399.48	376,494.13	1,056,802.09	1,091,175.78	57%	1,543,914.47
Grand Totals	\$8,528.00	\$0.00	\$8,528.00	\$112,522.91	(\$376,494.13)	\$632,431.49	(\$247,409.36)		\$1,950,812.77



KWA Balance Sheet - Construction Fund

Through 05/31/19

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	97,726.50	107,813.60	(10,087.10)	(9.36)
002.02	Cash - Construction: Investment Account	1,422,411.88	1,618,703.22	(196,291.34)	(12.13)
	002 - Cash - Construction: Totals	\$1,520,138.38	\$1,726,516.82	(\$206,378.44)	(11.95%)
010	Cash - Restricted:				
010.01	Cash - Restricted: Bond Reserve - Series 2014	17,380,674.32	17,093,367.49	287,306.83	1.68
010.02	Cash - Restricted: Bond Debt Service Account	7,144,621.79	14,439,789.17	(7,295,167.38)	(50.52)
010.03	Cash - Restricted: Bond Reserve - Series 2018	2,842,952.69	2,825,035.79	17,916.90	.63
	010 - Cash - Restricted: Totals	\$27,368,248.80	\$34,358,192.45	(\$6,989,943.65)	(20.34%)
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	\$355,266,809.81	\$362,492,809.31	(\$7,225,999.50)	(1.99%)
LIABILITIES AND FUND EQUITY					
LIABILITIES					
202	Accounts Payable	19,467.00	734,589.88	(715,122.88)	(97.35)
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%)



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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	\$331,833,894.37	\$345,598,093.50	(\$13,764,199.13)	(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	(15,171,046.78)			
	Fund Expenses	8,632,847.15			
	FUND EQUITY TOTALS	\$23,432,915.44	\$15,520,307.26	\$7,912,608.18	50.98%
	LIABILITIES AND FUND EQUITY TOTALS	\$355,266,809.81	\$361,118,400.76	(\$5,851,590.95)	(1.62%)
	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 05/01/19 - 05/31/19
 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 10047 - Huntington National Bank									
11521	Annual Bond Paying Agent Fees for Series 2014A	Paid by Check #20587		03/04/2019	05/30/2019	05/01/2019		05/23/2019	250.00
11522	Annual Bond Paying Agent Fees for Series 2018	Paid by Check #20587		03/04/2019	05/30/2019	05/01/2019		05/23/2019	500.00
Vendor 10047 - Huntington National Bank Totals							Invoices	2	\$750.00
Vendor 10022 - McGraw Morris P.C.									
5712	Lapeer County Road Commission Show Cause	Paid by Check #20588		05/08/2019	06/08/2019	04/30/2019		05/23/2019	3,687.50
5713	LCRC Litigation	Paid by Check #20588		05/08/2019	06/08/2019	04/30/2019		05/23/2019	16,450.00
Vendor 10022 - McGraw Morris P.C. Totals							Invoices	2	\$20,137.50
Grand Totals							Invoices	4	\$20,887.50