



KWA Balance Sheet - Operations Fund

Through 10/31/18

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	588,287.24	1,433,439.12	(845,151.88)	(58.96)
001.02	Cash - Operations: Investment Account	334,147.54	6,333,166.83	(5,999,019.29)	(94.72)
	001 - Cash - Operations: Totals	\$922,434.78	\$7,766,605.95	(\$6,844,171.17)	(88.12%)
030	Investments	7,000,000.00	.00	7,000,000.00	+++
040	Accounts Receivable	193,618.89	310,197.66	(116,578.77)	(37.58)
	ASSETS TOTALS	\$8,116,053.67	\$8,076,803.61	\$39,250.06	0.49%
LIABILITIES AND FUND EQUITY					
LIABILITIES					
202	Accounts Payable	96,280.70	129,326.74	(33,046.04)	(25.55)
	LIABILITIES TOTALS	\$96,280.70	\$129,326.74	(\$33,046.04)	(25.55%)
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	(806,151.25)			
	Fund Revenues	(194,599.60)			
	Fund Expenses	122,303.50			
	FUND EQUITY TOTALS	\$8,019,772.97	\$7,141,325.62	\$878,447.35	12.30%
	LIABILITIES AND FUND EQUITY TOTALS	\$8,116,053.67	\$7,270,652.36	\$845,401.31	11.63%
	Fund 1000 - Operations Totals	\$0.00	\$806,151.25	(\$806,151.25)	(100.00%)
	Fund Type Enterprise Funds Totals	\$0.00	\$806,151.25	(\$806,151.25)	(100.00%)
	Fund Category Proprietary Funds Totals	\$0.00	\$806,151.25	(\$806,151.25)	(100.00%)
	Grand Totals	\$0.00	\$806,151.25	(\$806,151.25)	(100.00%)



Operations Fund A/P Invoice Report

Payment Date Range 10/01/18 - 10/31/18
 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 10086 - Accident Fund									
09/06/18	Workers Comp 10/01/18 thru 10/01/19 Policy # WVC61342810201	Paid by Check #10414		09/06/2018	10/01/2018	10/01/2018		10/05/2018	800.00
Vendor 10086 - Accident Fund Totals							Invoices	1	\$800.00
Vendor 10113 - American Leak Detection, Inc.									
MI-02061	Municipal Correlator/Leak Survey Detection(Under Kings Mill Rd	Paid by Check #10415		06/29/2018	07/29/2018	06/29/2018		10/05/2018	800.00
Vendor 10113 - American Leak Detection, Inc. Totals							Invoices	1	\$800.00
Vendor 10079 - AT&T									
X10132018	Monthly Backup Service - Acct #287270517071, 2018-10	Paid by Check #10424		10/06/2018	10/28/2018	10/06/2018		10/24/2018	219.20
Vendor 10079 - AT&T Totals							Invoices	1	\$219.20
Vendor 10068 - Comcast Business Services									
09/24/18	Service @ 4001 Fisher Rd - Acct #8529101260033437, 2018-10	Paid by Check #10416		09/24/2018	10/15/2018	10/01/2018		10/05/2018	144.85
Vendor 10068 - Comcast Business Services Totals							Invoices	1	\$144.85
Vendor 10049 - Consumers Energy									
205455044276	4255 N Center Rd, 2019-10	Paid by Check #10425		10/17/2018	11/09/2018	10/17/2018		10/24/2018	31.36
Vendor 10049 - Consumers Energy Totals							Invoices	1	\$31.36
Vendor 10006 - DTE Energy Co.									
200201032943	4001 Fisher Rd Account # 910041017328, 2018-09	Paid by Check #10417		09/24/2018	10/17/2018	09/23/2018		10/05/2018	55,854.99
210000725913	8763 Martin Rd Account # 910040976516, 2018-09	Paid by Check #10418		09/25/2018	10/19/2018	09/24/2018		10/05/2018	8,844.40
Vendor 10006 - DTE Energy Co. Totals							Invoices	2	\$64,699.39
Vendor 10115 - Etna Supply									
S102770155.001	KWA 6-B-84-B Parts	Paid by Check #10419		09/28/2018	10/28/2018	09/28/2018		10/05/2018	28,302.00
Vendor 10115 - Etna Supply Totals							Invoices	1	\$28,302.00
Vendor 10010 - Genesee County Drain Commissioner - WWS									
2018-00000013	Service Agreement with GCDC Water & Waste, 2018-09	Paid by Check #10420		10/01/2018	10/31/2018	09/30/2018		10/05/2018	26,956.00
Vendor 10010 - Genesee County Drain Commissioner - WWS Totals							Invoices	1	\$26,956.00
Vendor 10091 - Kerrigan Lawn Care									
2722	Lawn Maintenance for September	Paid by Check #10421		10/01/2018	10/16/2018	09/30/2018		10/05/2018	192.00
Vendor 10091 - Kerrigan Lawn Care Totals							Invoices	1	\$192.00



Operations Fund A/P Invoice Report

Payment Date Range 10/01/18 - 10/31/18
 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 10022 - McGraw Morris P.C.									
5155	Legal, 2018-09	Paid by Check #10426		10/08/2018	11/08/2018	09/30/2018		10/24/2018	175.00
		Vendor 10022 - McGraw Morris P.C. Totals				Invoices	1		<u>\$175.00</u>
Vendor 10048 - Peabody Insurance									
68114	General Liability Insurance, Policy #0007448, (1 of 4)	Paid by Check #10422		08/31/2018	10/01/2018	10/01/2018		10/05/2018	17,149.00
68115	General Liability Insurance-Umbrella, Policy #0007448, (1 of 4)	Paid by Check #10422		08/31/2018	10/01/2018	10/01/2018		10/05/2018	4,472.00
70067	KWA Directors & Officers Policy 10/30/18 - 10/30/19	Paid by Check #10422		09/21/2018	10/19/2018	10/01/2018		10/05/2018	3,400.00
		Vendor 10048 - Peabody Insurance Totals				Invoices	3		<u>\$25,021.00</u>
Vendor 10090 - SemcoEnergy									
09-18	4101 Fisher Rd, 2018-09	Paid by Check #10423		09/19/2018	10/16/2018	09/18/2018		10/05/2018	23.50
		Vendor 10090 - SemcoEnergy Totals				Invoices	1		<u>\$23.50</u>
Vendor 10057 - Verizon Wireless									
9815964083	Scada Monthly Service - Acct #542072785-00001, 2018-10	Paid by Check #10427		10/07/2018	10/29/2018	10/07/2018		10/24/2018	179.24
9815965113	WIN 911 Monthly Service - Acct #542169107-00001, 2018-10	Paid by Check #10427		10/07/2018	10/29/2018	10/07/2018		10/24/2018	47.32
9816000275	IPS Video Service - Acct #942170730-00001, 2018-10	Paid by Check #10427		10/07/2018	10/29/2018	10/07/2018		10/24/2018	40.01
		Vendor 10057 - Verizon Wireless Totals				Invoices	3		<u>\$266.57</u>
Vendor 10118 - Vesco Oil Corp.									
4350470-00	KWA Pump Maintenance - Oil	Paid by Check #10428		09/19/2018	10/19/2018	09/18/2018		10/24/2018	4,600.76
4350527-00	KWA Pump Maintenance - Oil	Paid by Check #10428		09/19/2018	10/19/2018	09/18/2018		10/24/2018	139.50
		Vendor 10118 - Vesco Oil Corp. Totals				Invoices	2		<u>\$4,740.26</u>
Vendor 10117 - Welser Well Drilling LLC									
1532	Repair of Sample Pump	Paid by Check #10429		10/10/2018	11/10/2018	10/10/2018		10/24/2018	414.82
		Vendor 10117 - Welser Well Drilling LLC Totals				Invoices	1		<u>\$414.82</u>
Vendor 10062 - Worth Township D.P.W.									
09-18	4001 Fisher Rd - Lake Huron Pump Station, 2018-09	Paid by Check #10430		10/10/2018	10/28/2018	09/30/2018		10/24/2018	2,563.59
		Vendor 10062 - Worth Township D.P.W. Totals				Invoices	1		<u>\$2,563.59</u>
		Grand Totals				Invoices	22		<u><u>\$155,349.54</u></u>



KWA 2019 Operations Budget

Through 10/31/18
 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	193,618.89	.00	193,618.89	2,330,881.11	8	3,484,073.34
Interest	8,500.00	.00	8,500.00	980.71	.00	980.71	7,519.29	12	10,653.90
REVENUE TOTALS	\$2,533,000.00	\$0.00	\$2,533,000.00	\$194,599.60	\$0.00	\$194,599.60	\$2,338,400.40	8%	\$3,494,727.24
EXPENSE									
Professional Services	176,000.00	.00	176,000.00	612.50	.00	612.50	175,387.50	0	151,591.54
Insurances	85,000.00	5,684.00	90,684.00	25,821.00	64,863.00	25,821.00	.00	100	84,204.00
Administration	323,472.00	.00	323,472.00	26,956.00	296,516.00	26,956.00	.00	100	323,472.00
Permits, Print / Publications	2,000.00	.00	2,000.00	.00	.00	.00	2,000.00	0	2,011.27
Utilities	1,102,500.00	(5,684.00)	1,096,816.00	66,503.36	33,319.62	66,503.36	996,993.02	9	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	2,410.64	18,403.75	2,410.64	723,185.61	3	85,720.15
EXPENSE TOTALS	\$2,524,472.00	\$0.00	\$2,524,472.00	\$122,303.50	\$413,102.37	\$122,303.50	\$1,989,066.13	21%	\$1,543,914.47
Fund 1000 - Operations Totals									
REVENUE TOTALS	2,533,000.00	.00	2,533,000.00	194,599.60	.00	194,599.60	2,338,400.40	8%	3,494,727.24
EXPENSE TOTALS	2,524,472.00	.00	2,524,472.00	122,303.50	413,102.37	122,303.50	1,989,066.13	21%	1,543,914.47
Fund 1000 - Operations Totals	\$8,528.00	\$0.00	\$8,528.00	\$72,296.10	(\$413,102.37)	\$72,296.10	\$349,334.27		\$1,950,812.77
Grand Totals									
REVENUE TOTALS	2,533,000.00	.00	2,533,000.00	194,599.60	.00	194,599.60	2,338,400.40	8%	3,494,727.24
EXPENSE TOTALS	2,524,472.00	.00	2,524,472.00	122,303.50	413,102.37	122,303.50	1,989,066.13	21%	1,543,914.47
Grand Totals	\$8,528.00	\$0.00	\$8,528.00	\$72,296.10	(\$413,102.37)	\$72,296.10	\$349,334.27		\$1,950,812.77



KWA Balance Sheet - Construction Fund

Through 10/31/18

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	289,035.26	107,813.60	181,221.66	168.09
002.02	Cash - Construction: Investment Account	1,419,174.74	1,618,703.22	(199,528.48)	(12.33)
002 - Cash - Construction: Totals		\$1,708,210.00	\$1,726,516.82	(\$18,306.82)	(1.06%)
010	Cash - Restricted:				
010.01	Cash - Restricted: Bond Reserve - Series 2014	17,129,661.65	17,093,367.49	36,294.16	.21
010.02	Cash - Restricted: Bond Debt Service Account	1,920,749.30	14,439,789.17	(12,519,039.87)	(86.70)
010.03	Cash - Restricted: Bond Reserve - Series 2018	2,827,315.17	2,825,035.79	2,279.38	.08
010 - Cash - Restricted: Totals		\$21,877,726.12	\$34,358,192.45	(\$12,480,466.33)	(36.32%)
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%
158	Construction in Progress	329,317,691.86	329,317,691.86	.00	.00
ASSETS TOTALS		\$353,103,627.98	\$365,602,401.13	(\$12,498,773.15)	(3.42%)
LIABILITIES AND FUND EQUITY					
LIABILITIES					
202	Accounts Payable	25,189.34	18,778.34	6,411.00	34.14
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	4,567,598.95	4,567,598.95	.00	.00
251.03	Interest Payable Series 2018	1,513,315.85	1,513,315.85	.00	.00
251 - Interest Payable Totals		\$6,080,914.80	\$6,080,914.80	\$0.00	0.00%
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	678,161.45	678,161.45	.00	.00
253 - Lease Interest Payable Totals		\$678,161.45	\$678,161.45	\$0.00	0.00%
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%



KWA Balance Sheet - Construction Fund

Through 10/31/18

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				
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 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	\$338,598,692.96	\$344,882,281.96	(\$6,283,589.00)	(1.82%)
	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	(23,001,106.07)			
	Fund Revenues	(1,920,896.87)			
	Fund Expenses	8,136,081.02			
	FUND EQUITY TOTALS	\$14,504,935.02	(\$2,280,986.90)	\$16,785,921.92	735.91%
	LIABILITIES AND FUND EQUITY TOTALS	\$353,103,627.98	\$342,601,295.06	\$10,502,332.92	3.07%
	Fund 2400 - LHI Totals	\$0.00	\$23,001,106.07	(\$23,001,106.07)	(100.00%)
	Fund Type Enterprise Funds Totals	\$0.00	\$23,001,106.07	(\$23,001,106.07)	(100.00%)
	Fund Category Proprietary Funds Totals	\$0.00	\$23,001,106.07	(\$23,001,106.07)	(100.00%)
	Grand Totals	\$0.00	\$23,001,106.07	(\$23,001,106.07)	(100.00%)



Construction Fund A/P Invoice Report

Payment Date Range 10/01/18 - 10/31/18
 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.									
2000124550	2018 VSAT	Paid by Check #20564		10/18/2018	11/18/2018	09/30/2018		10/24/2018	7,599.30
		Vendor 10001 - AECOM Technical Services, Inc. Totals					Invoices	1	<u>\$7,599.30</u>
Vendor 10010 - Genesee County Drain Commissioner - WWS									
2018-00000020	Debt Service - Series 2013	Paid by Check #20562		10/04/2018	11/03/2018	10/04/2018		10/05/2018	1,713,793.75
		Vendor 10010 - Genesee County Drain Commissioner - WWS Totals					Invoices	1	<u>\$1,713,793.75</u>
Vendor 10047 - Huntington National Bank									
2014A, Nov 2018	Debt Service - Series 2014A	Paid by EFT #3925		10/29/2018	10/29/2018	10/29/2018		10/29/2018	9,756,118.75
2018, Nov 2018	Debt Service - Series 2018	Paid by EFT #3926		10/29/2018	10/29/2018	10/29/2018		10/29/2018	2,930,979.18
		Vendor 10047 - Huntington National Bank Totals					Invoices	2	<u>\$12,687,097.93</u>
Vendor 10022 - McGraw Morris P.C.									
5156	Lapeer County Road Commission Show Cause	Paid by Check #20565		10/08/2018	11/08/2018	09/30/2018		10/24/2018	8,603.91
		Vendor 10022 - McGraw Morris P.C. Totals					Invoices	1	<u>\$8,603.91</u>
Vendor 10094 - Richard H. Crannell, PE									
09/30/18	Special Master - Case #15-049218-CK S.4005	Paid by Check #20563		09/30/2018	10/30/2018	09/30/2018		10/05/2018	1,219.71
		Vendor 10094 - Richard H. Crannell, PE Totals					Invoices	1	<u>\$1,219.71</u>
Vendor 10045 - St. Clair County Road Commission									
512230	18" crossroad culvert on Fisher Rd	Paid by Check #20566		10/11/2018	11/11/2018	09/30/2018		10/24/2018	1,355.42
		Vendor 10045 - St. Clair County Road Commission Totals					Invoices	1	<u>\$1,355.42</u>
		Grand Totals					Invoices	7	<u><u>\$14,419,670.02</u></u>