



# KWA Balance Sheet - Operations Fund

Through 01/31/19

Detail Listing

Include Rollup Account/Rollup to Account

Account	Account Description	Current YTD Balance	Prior Year Total Actual	Net Change	Change %
Fund Category <b>Proprietary Funds</b>					
Fund Type <b>Enterprise Funds</b>					
Fund <b>1000 - Operations</b>					
<b>ASSETS</b>					
<b>001</b>	<b>Cash - Operations:</b>				
001.01	Cash - Operations: Checking Account	863,907.70	1,433,439.12	(569,531.42)	(39.73)
001.02	Cash - Operations: Investment Account	335,183.10	6,333,166.83	(5,997,983.73)	(94.71)
	<b>001 - Cash - Operations: Totals</b>	<b>\$1,199,090.80</b>	<b>\$7,766,605.95</b>	<b>(\$6,567,515.15)</b>	<b>(84.56%)</b>
030	Investments	7,000,000.00	.00	7,000,000.00	+++
040	Accounts Receivable	218,995.70	310,197.66	(91,201.96)	(29.40)
	<b>ASSETS TOTALS</b>	<b>\$8,418,086.50</b>	<b>\$8,076,803.61</b>	<b>\$341,282.89</b>	<b>4.23%</b>
<b>LIABILITIES AND FUND EQUITY</b>					
<b>LIABILITIES</b>					
202	Accounts Payable	252,218.46	129,326.74	122,891.72	95.02
	<b>LIABILITIES TOTALS</b>	<b>\$252,218.46</b>	<b>\$129,326.74</b>	<b>\$122,891.72</b>	<b>95.02%</b>
<b>FUND EQUITY</b>					
395	Unrestricted Net Assets	7,947,476.87	7,947,476.87	.00	.00
	<b>FUND EQUITY TOTALS Prior to Current Year Changes</b>	<b>\$7,947,476.87</b>	<b>\$7,947,476.87</b>	<b>\$0.00</b>	<b>0.00%</b>
	Prior Year Fund Equity Adjustment	.00			
	Fund Revenues	(839,609.65)			
	Fund Expenses	621,218.48			
	<b>FUND EQUITY TOTALS</b>	<b>\$8,165,868.04</b>	<b>\$7,947,476.87</b>	<b>\$218,391.17</b>	<b>2.75%</b>
	<b>LIABILITIES AND FUND EQUITY TOTALS</b>	<b>\$8,418,086.50</b>	<b>\$8,076,803.61</b>	<b>\$341,282.89</b>	<b>4.23%</b>
	Fund <b>1000 - Operations</b> Totals	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>+++</b>
	Fund Type <b>Enterprise Funds</b> Totals	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>+++</b>
	Fund Category <b>Proprietary Funds</b> Totals	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>+++</b>
	<b>Grand Totals</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>+++</b>



# Operations Fund A/P Invoice Report

Payment Date Range 01/01/19 - 01/31/19  
 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
<b>Vendor 10079 - AT&amp;T</b>									
X01132019	Monthly Backup Service - Acct #287270517071, 2019-01	Paid by Check #10465		01/06/2019	01/28/2019	01/05/2019		01/17/2019	214.20
			Vendor 10079 - AT&T Totals			Invoices	1		<u>\$214.20</u>
<b>Vendor 10068 - Comcast Business Services</b>									
12/24/18	Service @ 4001 Fisher Rd - Acct #8529101260033437, 2019-01	Paid by Check #10457		12/24/2018	01/14/2019	01/01/2019		01/04/2019	136.85
			Vendor 10068 - Comcast Business Services Totals			Invoices	1		<u>\$136.85</u>
<b>Vendor 10049 - Consumers Energy</b>									
205366146070	4255 N Center Rd, 2018-12	Paid by Check #10458		12/18/2018	01/10/2019	12/17/2018		01/04/2019	33.65
			Vendor 10049 - Consumers Energy Totals			Invoices	1		<u>\$33.65</u>
<b>Vendor 10006 - DTE Energy Co.</b>									
200221197971	4001 Fisher Rd Account # 910041017328, 2018-12	Paid by Check #10459		12/20/2018	01/16/2019	12/19/2018		01/04/2019	53,483.73
200031233904	8763 Martin Rd Account # 910040976516, 2018-12	Paid by Check #10460		12/21/2018	01/17/2019	12/20/2018		01/04/2019	9,618.22
			Vendor 10006 - DTE Energy Co. Totals			Invoices	2		<u>\$63,101.95</u>
<b>Vendor 10010 - Genesee County Drain Commissioner - WWS</b>									
2019-00000001	Service Agreement with GCDC Water & Waste, 2018-12	Paid by Check #10461		01/02/2019	02/01/2019	12/31/2018		01/04/2019	26,956.00
			Vendor 10010 - Genesee County Drain Commissioner - WWS Totals			Invoices	1		<u>\$26,956.00</u>
<b>Vendor 10100 - Johnson &amp; Anderson</b>									
9293.83	Sensor & Additional Cameras	Paid by Check #10466		12/19/2018	01/19/2019	11/30/2018		01/17/2019	9,293.83
			Vendor 10100 - Johnson & Anderson Totals			Invoices	1		<u>\$9,293.83</u>
<b>Vendor 10022 - McGraw Morris P.C.</b>									
5376	Legal, 2018-12	Paid by Check #10467		01/09/2019	02/09/2019	12/31/2018		01/17/2019	2,975.00
			Vendor 10022 - McGraw Morris P.C. Totals			Invoices	1		<u>\$2,975.00</u>
<b>Vendor 10026 - Plante &amp; Moran, PLLC</b>									
1609409	Audit - Fiscal Year 2018	Paid by Check #10462		12/18/2018	01/18/2019	12/18/2018		01/04/2019	25,160.00
			Vendor 10026 - Plante & Moran, PLLC Totals			Invoices	1		<u>\$25,160.00</u>
<b>Vendor 10090 - SemcoEnergy</b>									
12-18	4101 Fisher Rd, 2018-12	Paid by Check #10463		12/19/2018	01/15/2019	12/18/2018		01/04/2019	195.81
			Vendor 10090 - SemcoEnergy Totals			Invoices	1		<u>\$195.81</u>
<b>Vendor 10045 - St. Clair County Road Commission</b>									
2019-Permit	Annual Road Permit	Paid by Check #10464		12/01/2018	01/04/2019	12/01/2018		01/04/2019	300.00
			Vendor 10045 - St. Clair County Road Commission Totals			Invoices	1		<u>\$300.00</u>



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Invoice Number	Invoice Description	Status	Held Reason	Invoice Date	Due Date	G/L Date	Received Date	Payment Date	Invoice Net Amount
<b>Vendor 10057 - Verizon Wireless</b>									
9821685797	Scada Monthly Service - Acct #542072785-00001, 2019-01	Paid by Check #10468		01/06/2019	01/29/2019	01/05/2019		01/17/2019	179.52
9821686798	WIN 911 Monthly Service - Acct #542169107-00001, 2019-01	Paid by Check #10468		01/06/2019	01/29/2019	01/05/2019		01/17/2019	47.32
9821723236	IPS Video Service - Acct #942170730-00001, 2019-01	Paid by Check #10468		01/06/2019	01/29/2019	01/05/2019		01/17/2019	40.01
Vendor <b>10057 - Verizon Wireless</b> Totals							Invoices	3	\$266.85
<b>Vendor 10062 - Worth Township D.P.W.</b>									
12-18	4001 Fisher Rd - Lake Huron Pump Station, 2018-12	Paid by Check #10469		01/09/2019	01/28/2019	12/31/2018		01/17/2019	72.12
Vendor <b>10062 - Worth Township D.P.W.</b> Totals							Invoices	1	\$72.12
Grand Totals							Invoices	15	\$128,706.26



# KWA 2019 Operations Budget

Through 01/31/19  
 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
<b>Fund 1000 - Operations</b>									
<b>REVENUE</b>									
Commodity	2,524,500.00	.00	2,524,500.00	218,995.70	.00	837,588.38	1,686,911.62	33	3,484,073.34
Interest	8,500.00	.00	8,500.00	.00	.00	2,021.27	6,478.73	24	10,653.90
<b>REVENUE TOTALS</b>	<b>\$2,533,000.00</b>	<b>\$0.00</b>	<b>\$2,533,000.00</b>	<b>\$218,995.70</b>	<b>\$0.00</b>	<b>\$839,609.65</b>	<b>\$1,693,390.35</b>	<b>33%</b>	<b>\$3,494,727.24</b>
<b>EXPENSE</b>									
Professional Services	176,000.00	.00	176,000.00	16,557.50	33,257.50	48,946.97	93,795.53	47	151,591.54
Insurances	85,000.00	5,932.00	90,932.00	(495.00)	43,242.00	47,071.00	619.00	99	84,204.00
Administration	323,472.00	.00	323,472.00	26,956.00	215,648.00	107,824.00	.00	100	323,472.00
Permits, Print / Publications	2,000.00	.00	2,000.00	.00	.00	300.00	1,700.00	15	2,011.27
Utilities	1,102,500.00	(5,932.00)	1,096,568.00	69,656.66	30,414.20	261,001.84	805,151.96	27	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	133,726.20	30,507.42	156,074.67	557,417.91	25	85,720.15
<b>EXPENSE TOTALS</b>	<b>\$2,524,472.00</b>	<b>\$0.00</b>	<b>\$2,524,472.00</b>	<b>\$246,401.36</b>	<b>\$353,069.12</b>	<b>\$621,218.48</b>	<b>\$1,550,184.40</b>	<b>39%</b>	<b>\$1,543,914.47</b>
<b>Fund 1000 - Operations Totals</b>									
<b>REVENUE TOTALS</b>	<b>2,533,000.00</b>	<b>.00</b>	<b>2,533,000.00</b>	<b>218,995.70</b>	<b>.00</b>	<b>839,609.65</b>	<b>1,693,390.35</b>	<b>33%</b>	<b>3,494,727.24</b>
<b>EXPENSE TOTALS</b>	<b>2,524,472.00</b>	<b>.00</b>	<b>2,524,472.00</b>	<b>246,401.36</b>	<b>353,069.12</b>	<b>621,218.48</b>	<b>1,550,184.40</b>	<b>39%</b>	<b>1,543,914.47</b>
<b>Fund 1000 - Operations Totals</b>	<b>\$8,528.00</b>	<b>\$0.00</b>	<b>\$8,528.00</b>	<b>(\$27,405.66)</b>	<b>(\$353,069.12)</b>	<b>\$218,391.17</b>	<b>\$143,205.95</b>		<b>\$1,950,812.77</b>
<b>Grand Totals</b>									
<b>REVENUE TOTALS</b>	<b>2,533,000.00</b>	<b>.00</b>	<b>2,533,000.00</b>	<b>218,995.70</b>	<b>.00</b>	<b>839,609.65</b>	<b>1,693,390.35</b>	<b>33%</b>	<b>3,494,727.24</b>
<b>EXPENSE TOTALS</b>	<b>2,524,472.00</b>	<b>.00</b>	<b>2,524,472.00</b>	<b>246,401.36</b>	<b>353,069.12</b>	<b>621,218.48</b>	<b>1,550,184.40</b>	<b>39%</b>	<b>1,543,914.47</b>
<b>Grand Totals</b>	<b>\$8,528.00</b>	<b>\$0.00</b>	<b>\$8,528.00</b>	<b>(\$27,405.66)</b>	<b>(\$353,069.12)</b>	<b>\$218,391.17</b>	<b>\$143,205.95</b>		<b>\$1,950,812.77</b>



# KWA Balance Sheet - Construction Fund

Through 01/31/19

Detail Listing

Include Rollup Account/Rollup to Account

Account	Account Description	Current YTD Balance	Prior Year Total Actual	Net Change	Change %
<b>Fund Category Proprietary Funds</b>					
<b>Fund Type Enterprise Funds</b>					
<b>Fund 2400 - LHI</b>					
<b>ASSETS</b>					
<b>002</b>	<b>Cash - Construction:</b>				
002.01	Cash - Construction: Checking Account	197,299.37	107,813.60	89,485.77	83.00
002.02	Cash - Construction: Investment Account	1,420,542.85	1,618,703.22	(198,160.37)	(12.24)
	<b>002 - Cash - Construction: Totals</b>	<b>\$1,617,842.22</b>	<b>\$1,726,516.82</b>	<b>(\$108,674.60)</b>	<b>(6.29%)</b>
<b>010</b>	<b>Cash - Restricted:</b>				
010.01	Cash - Restricted: Bond Reserve - Series 2014	17,237,828.92	17,093,367.49	144,461.43	.85
010.02	Cash - Restricted: Bond Debt Service Account	7,486,770.88	14,439,789.17	(6,953,018.29)	(48.15)
010.03	Cash - Restricted: Bond Reserve - Series 2018	2,834,090.64	2,825,035.79	9,054.85	.32
	<b>010 - Cash - Restricted: Totals</b>	<b>\$27,558,690.44</b>	<b>\$34,358,192.45</b>	<b>(\$6,799,502.01)</b>	<b>(19.79%)</b>
<b>020</b>	<b>Cash on Deposit:</b>				
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
	<b>020 - Cash on Deposit: Totals</b>	<b>\$200,000.00</b>	<b>\$200,000.00</b>	<b>\$0.00</b>	<b>0.00%</b>
<b>061</b>	<b>Interest Receivable</b>				
061.01	Interest Receivable Debt Reserve/Retirement	.00	29,677.41	(29,677.41)	(100.00)
	<b>061 - Interest Receivable Totals</b>	<b>\$0.00</b>	<b>\$29,677.41</b>	<b>(\$29,677.41)</b>	<b>(100.00%)</b>
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
	<b>ASSETS TOTALS</b>	<b>\$355,554,955.29</b>	<b>\$362,492,809.31</b>	<b>(\$6,937,854.02)</b>	<b>(1.91%)</b>
<b>LIABILITIES AND FUND EQUITY</b>					
<b>LIABILITIES</b>					
202	Accounts Payable	38,077.06	734,589.88	(696,512.82)	(94.82)
<b>250</b>	<b>Bonds Payable - Current</b>				
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)
	<b>250 - Bonds Payable - Current Totals</b>	<b>\$0.00</b>	<b>\$5,390,000.00</b>	<b>(\$5,390,000.00)</b>	<b>(100.00%)</b>
<b>251</b>	<b>Interest Payable</b>				
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)
	<b>251 - Interest Payable Totals</b>	<b>\$0.00</b>	<b>\$6,080,914.80</b>	<b>(\$6,080,914.80)</b>	<b>(100.00%)</b>
<b>252</b>	<b>Lease Payable - Current Portion</b>				
252.01	Lease Payable - Current Portion GCDC-WWS, Series 2013	.00	900,000.00	(900,000.00)	(100.00)
	<b>252 - Lease Payable - Current Portion Totals</b>	<b>\$0.00</b>	<b>\$900,000.00</b>	<b>(\$900,000.00)</b>	<b>(100.00%)</b>
<b>253</b>	<b>Lease Interest Payable</b>				
253.01	Lease Interest Payable GCDC-WWS, Series 2013	.00	678,161.45	(678,161.45)	(100.00)
	<b>253 - Lease Interest Payable Totals</b>	<b>\$0.00</b>	<b>\$678,161.45</b>	<b>(\$678,161.45)</b>	<b>(100.00%)</b>



# KWA Balance Sheet - Construction Fund

Through 01/31/19

Detail Listing

Include Rollup Account/Rollup to Account

Account	Account Description	Current YTD Balance	Prior Year Total Actual	Net Change	Change %
Fund Category <b>Proprietary Funds</b>					
Fund Type <b>Enterprise Funds</b>					
Fund <b>2400 - LHI</b>					
<b>LIABILITIES AND FUND EQUITY</b>					
<b>LIABILITIES</b>					
<b>289</b>	<b>Premium on Bonds</b>				
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
	<b>289 - Premium on Bonds Totals</b>	<b>\$16,580,779.73</b>	<b>\$16,580,779.73</b>	<b>\$0.00</b>	<b>0.00%</b>
<b>300</b>	<b>Bonds Payable - Long-term</b>				
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
	<b>300 - Bonds Payable - Long-term Totals</b>	<b>\$276,740,000.00</b>	<b>\$276,740,000.00</b>	<b>\$0.00</b>	<b>0.00%</b>
<b>301</b>	<b>Lease Payable - Long Term</b>				
301.01	Lease Payable - Long Term GCDC-WWS, Series 2013	33,235,000.00	33,235,000.00	.00	.00
	<b>301 - Lease Payable - Long Term Totals</b>	<b>\$33,235,000.00</b>	<b>\$33,235,000.00</b>	<b>\$0.00</b>	<b>0.00%</b>
<b>302</b>	<b>Lease Interest Payable Long-term</b>				
302.01	Lease Interest Payable Long-term GDCWWS, Series 2013	5,258,647.64	5,258,647.64	.00	.00
	<b>302 - Lease Interest Payable Long-term Totals</b>	<b>\$5,258,647.64</b>	<b>\$5,258,647.64</b>	<b>\$0.00</b>	<b>0.00%</b>
	<b>LIABILITIES TOTALS</b>	<b>\$331,852,504.43</b>	<b>\$345,598,093.50</b>	<b>(\$13,745,589.07)</b>	<b>(3.98%)</b>
<b>FUND EQUITY</b>					
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
	<b>FUND EQUITY TOTALS Prior to Current Year Changes</b>	<b>\$15,520,307.26</b>	<b>\$15,520,307.26</b>	<b>\$0.00</b>	<b>0.00%</b>
	Prior Year Fund Equity Adjustment	(1,374,408.55)			
	Fund Revenues	(7,573,556.89)			
	Fund Expenses	765,821.84			
	<b>FUND EQUITY TOTALS</b>	<b>\$23,702,450.86</b>	<b>\$15,520,307.26</b>	<b>\$8,182,143.60</b>	<b>52.72%</b>
	<b>LIABILITIES AND FUND EQUITY TOTALS</b>	<b>\$355,554,955.29</b>	<b>\$361,118,400.76</b>	<b>(\$5,563,445.47)</b>	<b>(1.54%)</b>
	Fund <b>2400 - LHI Totals</b>	<b>\$0.00</b>	<b>\$1,374,408.55</b>	<b>(\$1,374,408.55)</b>	<b>(100.00%)</b>
	Fund Type <b>Enterprise Funds Totals</b>	<b>\$0.00</b>	<b>\$1,374,408.55</b>	<b>(\$1,374,408.55)</b>	<b>(100.00%)</b>
	Fund Category <b>Proprietary Funds Totals</b>	<b>\$0.00</b>	<b>\$1,374,408.55</b>	<b>(\$1,374,408.55)</b>	<b>(100.00%)</b>
	<b>Grand Totals</b>	<b>\$0.00</b>	<b>\$1,374,408.55</b>	<b>(\$1,374,408.55)</b>	<b>(100.00%)</b>



# Construction Fund A/P Invoice Report

Payment Date Range 01/01/19 - 01/31/19  
 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 <b>10078 - Front Line Services Inc.</b>									
31779	10K series Gate Valves & adapter for Grant Twp	Paid by Check #20575		12/18/2018	01/18/2019	12/18/2018		01/04/2019	11,450.00
31780	10K Series Gate Valve	Paid by Check #20575		12/18/2018	01/18/2019	12/18/2018		01/04/2019	1,500.00
Vendor <b>10078 - Front Line Services Inc. Totals</b>							Invoices	2	<u>\$12,950.00</u>
Vendor <b>10022 - McGraw Morris P.C.</b>									
5377	Lapeer County Road Commission Show Cause	Paid by Check #20576		01/09/2019	02/09/2019	12/31/2018		01/17/2019	12,764.88
Vendor <b>10022 - McGraw Morris P.C. Totals</b>							Invoices	1	<u>\$12,764.88</u>
Grand Totals							Invoices	3	<u><u>\$25,714.88</u></u>