



# KWA Balance Sheet - Operations Fund

Through 03/31/19

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	924,101.46	1,433,439.12	(509,337.66)	(35.53)
001.02	Cash - Operations: Investment Account	335,399.86	6,333,166.83	(5,997,766.97)	(94.70)
	<b>001 - Cash - Operations: Totals</b>	<b>\$1,259,501.32</b>	<b>\$7,766,605.95</b>	<b>(\$6,507,104.63)</b>	<b>(83.78%)</b>
030	Investments	7,000,000.00	.00	7,000,000.00	+++
040	Accounts Receivable	200,157.89	310,197.66	(110,039.77)	(35.47)
	<b>ASSETS TOTALS</b>	<b>\$8,459,659.21</b>	<b>\$8,076,803.61</b>	<b>\$382,855.60</b>	<b>4.74%</b>
	<b>LIABILITIES AND FUND EQUITY</b>				
	<b>LIABILITIES</b>				
202	Accounts Payable	116,375.60	129,326.74	(12,951.14)	(10.01)
	<b>LIABILITIES TOTALS</b>	<b>\$116,375.60</b>	<b>\$129,326.74</b>	<b>(\$12,951.14)</b>	<b>(10.01%)</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	(1,243,337.96)			
	Fund Expenses	847,531.22			
	<b>FUND EQUITY TOTALS</b>	<b>\$8,343,283.61</b>	<b>\$7,947,476.87</b>	<b>\$395,806.74</b>	<b>4.98%</b>
	<b>LIABILITIES AND FUND EQUITY TOTALS</b>	<b>\$8,459,659.21</b>	<b>\$8,076,803.61</b>	<b>\$382,855.60</b>	<b>4.74%</b>
	Fund <b>1000 - Operations</b> Totals	\$0.00	\$0.00	\$0.00	+++
	Fund Type <b>Enterprise Funds</b> Totals	\$0.00	\$0.00	\$0.00	+++
	Fund Category <b>Proprietary Funds</b> Totals	\$0.00	\$0.00	\$0.00	+++
	<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 03/01/19 - 03/31/19  
 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>									
X03132019	Monthly Backup Service - Acct #287270517071, 2019-03	Paid by Check #10496		03/06/2019	03/28/2019	03/05/2019		03/25/2019	214.20
			Vendor 10079 - AT&T Totals			Invoices	1		\$214.20
<b>Vendor 10070 - Azteca Systems, Inc.</b>									
16447	Cityworks update & support agreement	Paid by Check #10488		03/01/2019	04/01/2019	03/01/2019		03/05/2019	7,250.00
			Vendor 10070 - Azteca Systems, Inc. Totals			Invoices	1		\$7,250.00
<b>Vendor 10105 - CNA Surety</b>									
05/04/19	MI Highway Permit County of St. Clair	Paid by Check #10497		03/01/2019	05/04/2019	03/31/2019		03/25/2019	200.00
			Vendor 10105 - CNA Surety Totals			Invoices	1		\$200.00
<b>Vendor 10068 - Comcast Business Services</b>									
02/24/19	Service @ 4001 Fisher Rd - Acct #8529101260033437, 2019-03	Paid by Check #10489		02/24/2019	03/17/2019	03/01/2019		03/05/2019	136.85
			Vendor 10068 - Comcast Business Services Totals			Invoices	1		\$136.85
<b>Vendor 10049 - Consumers Energy</b>									
203141412921	4255 N Center Rd, 2019-02	Paid by Check #10490		02/20/2019	03/17/2019	02/19/2019		03/05/2019	38.94
			Vendor 10049 - Consumers Energy Totals			Invoices	1		\$38.94
<b>Vendor 10006 - DTE Energy Co.</b>									
200131333864	4001 Fisher Rd Account # 910041017328, 2019-02	Paid by Check #10491		02/22/2019	03/19/2019	03/21/2019		03/05/2019	55,465.26
200121342678	8763 Martin Rd Account # 910040976516, 2019-02	Paid by Check #10492		02/25/2019	03/20/2019	02/24/2019		03/05/2019	9,954.41
			Vendor 10006 - DTE Energy Co. Totals			Invoices	2		\$65,419.67
<b>Vendor 10010 - Genesee County Drain Commissioner - WWS</b>									
2019-00000004	Service Agreement with GCDC Water & Waste, 2019-02	Paid by Check #10493		03/01/2019	03/31/2019	02/28/2019		03/05/2019	26,956.00
			Vendor 10010 - Genesee County Drain Commissioner - WWS Totals			Invoices	1		\$26,956.00
<b>Vendor 10091 - Kerrigan Lawn Care</b>									
2904	Snow Plowing 2/13, 2/18, & 2/27	Paid by Check #10494		03/03/2019	03/18/2019	02/28/2019		03/05/2019	255.00
			Vendor 10091 - Kerrigan Lawn Care Totals			Invoices	1		\$255.00
<b>Vendor 10022 - McGraw Morris P.C.</b>									
5505	Legal, 2019-02	Paid by Check #10498		03/08/2019	04/08/2019	02/28/2019		03/25/2019	21,874.96
			Vendor 10022 - McGraw Morris P.C. Totals			Invoices	1		\$21,874.96



# Operations Fund A/P Invoice Report

Payment Date Range 03/01/19 - 03/31/19  
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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 10090 - SemcoEnergy</b>									
02-19	4101 Fisher Rd, 2019-02	Paid by Check #10495		02/16/2019	03/18/2019	02/15/2019		03/05/2019	462.92
		Vendor <b>10090 - SemcoEnergy</b> Totals				Invoices	1		<u>\$462.92</u>
<b>Vendor 10057 - Verizon Wireless</b>									
9825590663	Scada Monthly Service - Acct #542072785-00001, 2019-03	Paid by Check #10499		03/07/2019	03/29/2019	03/06/2019		03/25/2019	179.48
9825591652	WIN 911 Monthly Service - Acct #542169107-00001, 2019-03	Paid by Check #10499		03/07/2019	03/29/2019	03/06/2019		03/25/2019	47.32
9825629527	IPS Video Service - Acct #942170730-00001, 2019-03	Paid by Check #10499		03/07/2019	03/29/2019	03/06/2019		03/25/2019	40.01
		Vendor <b>10057 - Verizon Wireless</b> Totals				Invoices	3		<u>\$266.81</u>
<b>Vendor 10062 - Worth Township D.P.W.</b>									
02-19	4001 Fisher Rd - Lake Huron Pump Station, 2019-02	Paid by Check #10500		03/06/2019	03/28/2019	02/28/2019		03/25/2019	78.93
		Vendor <b>10062 - Worth Township D.P.W.</b> Totals				Invoices	1		<u>\$78.93</u>
		Grand Totals				Invoices	15		<u><u>\$123,154.28</u></u>



# KWA 2019 Operations Budget

Through 03/31/19  
 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	200,157.89	.00	1,241,080.39	1,283,419.61	49	3,484,073.34
Interest	8,500.00	.00	8,500.00	133.45	.00	2,257.57	6,242.43	27	10,653.90
<b>REVENUE TOTALS</b>	<b>\$2,533,000.00</b>	<b>\$0.00</b>	<b>\$2,533,000.00</b>	<b>\$200,291.34</b>	<b>\$0.00</b>	<b>\$1,243,337.96</b>	<b>\$1,289,662.04</b>	<b>49%</b>	<b>\$3,494,727.24</b>
<b>EXPENSE</b>									
Professional Services	176,000.00	.00	176,000.00	21,561.07	33,257.50	92,383.00	50,359.50	71	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	161,736.00	161,736.00	.00	100	323,472.00
Permits, Print / Publications	2,000.00	.00	2,000.00	200.00	.00	500.00	1,500.00	25	2,011.27
Utilities	1,102,500.00	(5,932.00)	1,096,568.00	68,476.39	28,007.63	396,096.55	672,463.82	39	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	7,250.00	33,187.42	163,579.67	547,232.91	26	85,720.15
<b>EXPENSE TOTALS</b>	<b>\$2,524,472.00</b>	<b>\$0.00</b>	<b>\$2,524,472.00</b>	<b>\$124,443.46</b>	<b>\$299,430.55</b>	<b>\$847,531.22</b>	<b>\$1,377,510.23</b>	<b>45%</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>200,291.34</b>	<b>.00</b>	<b>1,243,337.96</b>	<b>1,289,662.04</b>	<b>49%</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>124,443.46</b>	<b>299,430.55</b>	<b>847,531.22</b>	<b>1,377,510.23</b>	<b>45%</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>\$75,847.88</b>	<b>(\$299,430.55)</b>	<b>\$395,806.74</b>	<b>(\$87,848.19)</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>200,291.34</b>	<b>.00</b>	<b>1,243,337.96</b>	<b>1,289,662.04</b>	<b>49%</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>124,443.46</b>	<b>299,430.55</b>	<b>847,531.22</b>	<b>1,377,510.23</b>	<b>45%</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>\$75,847.88</b>	<b>(\$299,430.55)</b>	<b>\$395,806.74</b>	<b>(\$87,848.19)</b>		<b>\$1,950,812.77</b>



# KWA Balance Sheet - Construction Fund

Through 03/31/19

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	145,611.12	107,813.60	37,797.52	35.06
002.02	Cash - Construction: Investment Account	1,421,461.48	1,618,703.22	(197,241.74)	(12.19)
	<b>002 - Cash - Construction: Totals</b>	<b>\$1,567,072.60</b>	<b>\$1,726,516.82</b>	<b>(\$159,444.22)</b>	<b>(9.24%)</b>
<b>010</b>	<b>Cash - Restricted:</b>				
010.01	Cash - Restricted: Bond Reserve - Series 2014	17,307,558.88	17,093,367.49	214,191.39	1.25
010.02	Cash - Restricted: Bond Debt Service Account	11,182,958.40	14,439,789.17	(3,256,830.77)	(22.55)
010.03	Cash - Restricted: Bond Reserve - Series 2018	2,838,444.38	2,825,035.79	13,408.59	.47
	<b>010 - Cash - Restricted: Totals</b>	<b>\$31,328,961.66</b>	<b>\$34,358,192.45</b>	<b>(\$3,029,230.79)</b>	<b>(8.82%)</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>\$359,274,456.89</b>	<b>\$362,492,809.31</b>	<b>(\$3,218,352.42)</b>	<b>(0.89%)</b>
<b>LIABILITIES AND FUND EQUITY</b>					
<b>LIABILITIES</b>					
202	Accounts Payable	7,439.17	734,589.88	(727,150.71)	(98.99)
<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 03/31/19

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>\$331,821,866.54</b>	<b>\$345,598,093.50</b>	<b>(\$13,776,226.96)</b>	<b>(3.99%)</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	(11,344,746.74)			
	Fund Expenses	786,872.20			
	<b>FUND EQUITY TOTALS</b>	<b>\$27,452,590.35</b>	<b>\$15,520,307.26</b>	<b>\$11,932,283.09</b>	<b>76.88%</b>
	<b>LIABILITIES AND FUND EQUITY TOTALS</b>	<b>\$359,274,456.89</b>	<b>\$361,118,400.76</b>	<b>(\$1,843,943.87)</b>	<b>(0.51%)</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 03/01/19 - 03/31/19  
 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> 32016	Long Handle Female Swivels	Paid by Check #20580		02/26/2019	03/26/2019	02/26/2019			4,575.00
		Vendor <b>10078 - Front Line Services Inc.</b> Totals				Invoices	1		<u>\$4,575.00</u>
Vendor <b>10022 - McGraw Morris P.C.</b> 5506	Lapeer County Road Commission Show Cause	Paid by Check #20581		03/08/2019	04/08/2019	02/28/2019		03/25/2019	5,254.01
		Vendor <b>10022 - McGraw Morris P.C.</b> Totals				Invoices	1		<u>\$5,254.01</u>
Vendor <b>10094 - Richard H. Crannell, PE</b> 100	Special Master - Case #15-049218-CK S.4005	Paid by Check #20582		03/15/2019	04/15/2019	03/15/2019		03/25/2019	1,925.00
		Vendor <b>10094 - Richard H. Crannell, PE</b> Totals				Invoices	1		<u>\$1,925.00</u>
		Grand Totals				Invoices	3		<u><u>\$11,754.01</u></u>