



# KWA Balance Sheet - Operations Fund

Through 02/28/19

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	843,902.08	1,433,439.12	(589,537.04)	(41.13)
001.02	Cash - Operations: Investment Account	335,285.95	6,333,166.83	(5,997,880.88)	(94.71)
	<b>001 - Cash - Operations: Totals</b>	<b>\$1,179,188.03</b>	<b>\$7,766,605.95</b>	<b>(\$6,587,417.92)</b>	<b>(84.82%)</b>
030	Investments	7,000,000.00	.00	7,000,000.00	+++
040	Accounts Receivable	203,334.12	310,197.66	(106,863.54)	(34.45)
	<b>ASSETS TOTALS</b>	<b>\$8,382,522.15</b>	<b>\$8,076,803.61</b>	<b>\$305,718.54</b>	<b>3.79%</b>
	<b>LIABILITIES AND FUND EQUITY</b>				
	<b>LIABILITIES</b>				
202	Accounts Payable	59,621.16	129,326.74	(69,705.58)	(53.90)
	<b>LIABILITIES TOTALS</b>	<b>\$59,621.16</b>	<b>\$129,326.74</b>	<b>(\$69,705.58)</b>	<b>(53.90%)</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	(1,043,046.62)			
	Fund Expenses	667,622.50			
	<b>FUND EQUITY TOTALS</b>	<b>\$8,322,900.99</b>	<b>\$7,947,476.87</b>	<b>\$375,424.12</b>	<b>4.72%</b>
	<b>LIABILITIES AND FUND EQUITY TOTALS</b>	<b>\$8,382,522.15</b>	<b>\$8,076,803.61</b>	<b>\$305,718.54</b>	<b>3.79%</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 02/01/19 - 02/28/19  
 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>									
X02132019	Monthly Backup Service - Acct #287270517071, 2019-02	Paid by Check #10481		02/06/2019	02/28/2019	02/06/2019		02/25/2019	214.20
			Vendor 10079 - AT&T Totals			Invoices	1		<u>\$214.20</u>
<b>Vendor 10068 - Comcast Business Services</b>									
01/24/19	Service @ 4001 Fisher Rd - Acct #8529101260033437, 2019-02	Paid by Check #10482		01/24/2019	02/14/2019	02/01/2019		02/25/2019	136.85
			Vendor 10068 - Comcast Business Services Totals			Invoices	1		<u>\$136.85</u>
<b>Vendor 10049 - Consumers Energy</b>									
204298291723	4255 N Center Rd, 2019-01	Paid by Check #10470		01/18/2019	02/12/2019	01/17/2019		02/06/2019	34.26
			Vendor 10049 - Consumers Energy Totals			Invoices	1		<u>\$34.26</u>
<b>Vendor 10125 - Corpro Companies</b>									
PA #1	Corrosion Protection Systems	Paid by Check #10483		02/04/2019	03/04/2019	01/31/2019		02/25/2019	91,953.75
			Vendor 10125 - Corpro Companies Totals			Invoices	1		<u>\$91,953.75</u>
<b>Vendor 10006 - DTE Energy Co.</b>									
2002612562098	4001 Fisher Rd Account # 910041017328, 2019-01	Paid by Check #10471		01/24/2019	02/19/2019	01/23/2019		02/06/2019	58,642.16
200341253763	8763 Martin Rd Account # 910040976516, 2019-01	Paid by Check #10472		01/25/2019	02/20/2019	01/24/2019		02/06/2019	9,871.23
			Vendor 10006 - DTE Energy Co. Totals			Invoices	2		<u>\$68,513.39</u>
<b>Vendor 10120 - Ecker Mechanical Contractors, Inc.</b>									
2398	Carrier Water Piping Changes	Paid by Check #10473		12/21/2018	01/21/2019	12/21/2018		02/06/2019	5,940.00
			Vendor 10120 - Ecker Mechanical Contractors, Inc. Totals			Invoices	1		<u>\$5,940.00</u>
<b>Vendor 10071 - Environmental Systems Research Institute, Inc.</b>									
93588010	ArcGIS Online Creator Term License 04/11/19 thru 04/10/2020	Paid by Check #10474		01/29/2019	03/01/2019	01/29/2019		02/06/2019	2,500.00
			Vendor 10071 - Environmental Systems Research Institute, Inc. Totals			Invoices	1		<u>\$2,500.00</u>
<b>Vendor 10010 - Genesee County Drain Commissioner - WWS</b>									
2019-00000003	Service Agreement with GCDC Water & Waste, 2019-01	Paid by Check #10475		02/01/2019	03/01/2019	01/31/2019		02/06/2019	26,956.00
			Vendor 10010 - Genesee County Drain Commissioner - WWS Totals			Invoices	1		<u>\$26,956.00</u>
<b>Vendor 10122 - Hydro Dynamics, Inc</b>									
32263	Replacement Hydrant Pump	Paid by Check #10476		01/31/2019	03/01/2019	01/31/2019		02/06/2019	38,857.00
			Vendor 10122 - Hydro Dynamics, Inc Totals			Invoices	1		<u>\$38,857.00</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
Vendor <b>10091 - Kerrigan Lawn Care</b> 2869	Snow Plowing 01/19/19 and 01/28/19	Paid by Check #10477		02/04/2019	02/19/2019	01/31/2019		02/06/2019	170.00
Vendor <b>10091 - Kerrigan Lawn Care</b> Totals							Invoices	1	<u>\$170.00</u>
Vendor <b>10124 - Macomb Group, Inc., The</b> 5517054	Nipples & Fittings for LHPS	Paid by Check #10478		01/18/2019	02/17/2019	01/18/2019		02/06/2019	245.45
Vendor <b>10124 - Macomb Group, Inc., The</b> Totals							Invoices	1	<u>\$245.45</u>
Vendor <b>10022 - McGraw Morris P.C.</b> 5446	Legal, 2019-01	Paid by Check #10484		02/08/2019	03/08/2019	01/31/2019		02/25/2019	3,375.00
Vendor <b>10022 - McGraw Morris P.C.</b> Totals							Invoices	1	<u>\$3,375.00</u>
Vendor <b>10026 - Plante &amp; Moran, PLLC</b> 1629559	Financial Assistance	Paid by Check #10479		01/28/2019	02/28/2019	01/25/2019		02/06/2019	8,742.50
1632554	Audit - Fiscal Year 2018	Paid by Check #10485		01/31/2019	03/01/2019	01/31/2019		02/25/2019	4,440.00
Vendor <b>10026 - Plante &amp; Moran, PLLC</b> Totals							Invoices	2	<u>\$13,182.50</u>
Vendor <b>10090 - SemcoEnergy</b> 01-19	4101 Fisher Rd, 2019-01	Paid by Check #10480		01/22/2019	02/19/2019	01/21/2019		02/06/2019	418.52
Vendor <b>10090 - SemcoEnergy</b> Totals							Invoices	1	<u>\$418.52</u>
Vendor <b>10057 - Verizon Wireless</b> 9823629213	Scada Monthly Service - Acct #542072785-00001, 2019-02	Paid by Check #10486		02/06/2019	02/26/2019	02/06/2019		02/25/2019	179.48
9823630203	WIN 911 Monthly Service - Acct #542169107-00001, 2019-02	Paid by Check #10486		02/06/2019	02/26/2019	02/06/2019		02/25/2019	47.32
9823667032	IPS Video Service - Acct #942170730-00001, 2019-02	Paid by Check #10486		02/06/2019	02/26/2019	02/06/2019		02/25/2019	40.01
Vendor <b>10057 - Verizon Wireless</b> Totals							Invoices	3	<u>\$266.81</u>
Vendor <b>10062 - Worth Township D.P.W.</b> 01-19	4001 Fisher Rd - Lake Huron Pump Station, 2019-01	Paid by Check #10487		02/06/2019	02/28/2019	01/31/2019		02/25/2019	72.59
Vendor <b>10062 - Worth Township D.P.W.</b> Totals							Invoices	1	<u>\$72.59</u>
Grand Totals							Invoices	20	<u><u>\$252,836.32</u></u>



# KWA 2019 Operations Budget

Through 02/28/19  
 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	203,334.12	.00	1,040,922.50	1,483,577.50	41	3,484,073.34
Interest	8,500.00	.00	8,500.00	102.85	.00	2,124.12	6,375.88	25	10,653.90
<b>REVENUE TOTALS</b>	<b>\$2,533,000.00</b>	<b>\$0.00</b>	<b>\$2,533,000.00</b>	<b>\$203,436.97</b>	<b>\$0.00</b>	<b>\$1,043,046.62</b>	<b>\$1,489,953.38</b>	<b>41%</b>	<b>\$3,494,727.24</b>
<b>EXPENSE</b>									
Professional Services	176,000.00	.00	176,000.00	21,874.96	33,257.50	70,821.93	71,920.57	59	151,591.54
Insurances	85,000.00	5,932.00	90,932.00	(13,835.00)	43,242.00	33,236.00	14,454.00	84	84,204.00
Administration	323,472.00	.00	323,472.00	26,956.00	188,692.00	134,780.00	.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	11,153.06	29,215.55	272,154.90	795,197.55	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	255.00	40,437.42	156,329.67	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>\$46,404.02</b>	<b>\$334,844.47</b>	<b>\$667,622.50</b>	<b>\$1,522,005.03</b>	<b>40%</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>203,436.97</b>	<b>.00</b>	<b>1,043,046.62</b>	<b>1,489,953.38</b>	<b>41%</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>46,404.02</b>	<b>334,844.47</b>	<b>667,622.50</b>	<b>1,522,005.03</b>	<b>40%</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>\$157,032.95</b>	<b>(\$334,844.47)</b>	<b>\$375,424.12</b>	<b>(\$32,051.65)</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>203,436.97</b>	<b>.00</b>	<b>1,043,046.62</b>	<b>1,489,953.38</b>	<b>41%</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>46,404.02</b>	<b>334,844.47</b>	<b>667,622.50</b>	<b>1,522,005.03</b>	<b>40%</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>\$157,032.95</b>	<b>(\$334,844.47)</b>	<b>\$375,424.12</b>	<b>(\$32,051.65)</b>		<b>\$1,950,812.77</b>



# KWA Balance Sheet - Construction Fund

Through 02/28/19

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	157,365.13	107,813.60	49,551.53	45.96
002.02	Cash - Construction: Investment Account	1,420,978.74	1,618,703.22	(197,724.48)	(12.21)
	<b>002 - Cash - Construction: Totals</b>	<b>\$1,578,343.87</b>	<b>\$1,726,516.82</b>	<b>(\$148,172.95)</b>	<b>(8.58%)</b>
<b>010</b>	<b>Cash - Restricted:</b>				
010.01	Cash - Restricted: Bond Reserve - Series 2014	17,270,887.79	17,093,367.49	177,520.30	1.04
010.02	Cash - Restricted: Bond Debt Service Account	9,334,864.64	14,439,789.17	(5,104,924.53)	(35.35)
010.03	Cash - Restricted: Bond Reserve - Series 2018	2,836,156.03	2,825,035.79	11,120.24	.39
	<b>010 - Cash - Restricted: Totals</b>	<b>\$29,441,908.46</b>	<b>\$34,358,192.45</b>	<b>(\$4,916,283.99)</b>	<b>(14.31%)</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>\$357,398,674.96</b>	<b>\$362,492,809.31</b>	<b>(\$5,094,134.35)</b>	<b>(1.41%)</b>
<b>LIABILITIES AND FUND EQUITY</b>					
<b>LIABILITIES</b>					
202	Accounts Payable	9,829.01	734,589.88	(724,760.87)	(98.66)
<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>



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Through 02/28/19

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>\$331,824,256.38</b>	<b>\$345,598,093.50</b>	<b>(\$13,773,837.12)</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	(9,457,210.80)			
	Fund Expenses	777,508.03			
	<b>FUND EQUITY TOTALS</b>	<b>\$25,574,418.58</b>	<b>\$15,520,307.26</b>	<b>\$10,054,111.32</b>	<b>64.78%</b>
	<b>LIABILITIES AND FUND EQUITY TOTALS</b>	<b>\$357,398,674.96</b>	<b>\$361,118,400.76</b>	<b>(\$3,719,725.80)</b>	<b>(1.03%)</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

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 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 10001 - AECOM Technical Services, Inc.</b>									
200163721	2018 VSAT	Paid by Check #20577		02/01/2019	02/01/2019	02/01/2019		02/06/2019	1,857.18
		Vendor <b>10001 - AECOM Technical Services, Inc.</b> Totals				Invoices	1		<u>\$1,857.18</u>
<b>Vendor 10085 - Lake Superior Consulting, LLC</b>									
37516	Point & Cathodic Design	Paid by Check #20578		12/26/2018	01/26/2019	12/08/2018		02/06/2019	14,345.46
37554	Point & Cathodic Design	Paid by Check #20578		12/28/2018	01/28/2019	12/22/2018		02/06/2019	9,308.03
		Vendor <b>10085 - Lake Superior Consulting, LLC</b> Totals				Invoices	2		<u>\$23,653.49</u>
<b>Vendor 10022 - McGraw Morris P.C.</b>									
5447	Lapeer County Road Commission Show Cause	Paid by Check #20579		02/08/2019	03/08/2019	01/31/2019		02/25/2019	14,423.57
		Vendor <b>10022 - McGraw Morris P.C.</b> Totals				Invoices	1		<u>\$14,423.57</u>
		Grand Totals				Invoices	4		<u><u>\$39,934.24</u></u>