



# KWA Balance Sheet - Operations Fund

Through 08/31/18

Detail Listing

Include Rollup Account/Rollup to Account

Account	Account Description	Current YTD Balance	Prior Year Total Actual	Net Change	Change %
Fund Category	<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	2,166,985.24	555,154.34	1,611,830.90	290.34
001.02	Cash - Operations: Investment Account	5,332,261.15	5,322,512.93	9,748.22	.18
	<b>001 - Cash - Operations: Totals</b>	<b>\$7,499,246.39</b>	<b>\$5,877,667.27</b>	<b>\$1,621,579.12</b>	<b>27.59%</b>
040	Accounts Receivable	401,202.06	238,708.02	162,494.04	68.07
	<b>ASSETS TOTALS</b>	<b>\$7,900,448.45</b>	<b>\$6,116,375.29</b>	<b>\$1,784,073.16</b>	<b>29.17%</b>
	<b>LIABILITIES AND FUND EQUITY</b>				
	<b>LIABILITIES</b>				
202	Accounts Payable	128,152.45	119,751.19	8,401.26	7.02
	<b>LIABILITIES TOTALS</b>	<b>\$128,152.45</b>	<b>\$119,751.19</b>	<b>\$8,401.26</b>	<b>7.02%</b>
	<b>FUND EQUITY</b>				
395	Unrestricted Net Assets	7,141,325.62	7,141,325.62	.00	.00
	<b>FUND EQUITY TOTALS Prior to Current Year Changes</b>	<b>\$7,141,325.62</b>	<b>\$7,141,325.62</b>	<b>\$0.00</b>	<b>0.00%</b>
	Prior Year Fund Equity Adjustment	1,144,701.52			
	Fund Revenues	(3,183,663.90)			
	Fund Expenses	1,407,992.00			
	<b>FUND EQUITY TOTALS</b>	<b>\$7,772,296.00</b>	<b>\$7,141,325.62</b>	<b>\$630,970.38</b>	<b>8.84%</b>
	<b>LIABILITIES AND FUND EQUITY TOTALS</b>	<b>\$7,900,448.45</b>	<b>\$7,261,076.81</b>	<b>\$639,371.64</b>	<b>8.81%</b>
	Fund <b>1000 - Operations</b> Totals	\$0.00	(\$1,144,701.52)	\$1,144,701.52	100.00%
	Fund Type <b>Enterprise Funds</b> Totals	\$0.00	(\$1,144,701.52)	\$1,144,701.52	100.00%
	Fund Category <b>Proprietary Funds</b> Totals	\$0.00	(\$1,144,701.52)	\$1,144,701.52	100.00%
	<b>Grand Totals</b>	<b>\$0.00</b>	<b>(\$1,144,701.52)</b>	<b>\$1,144,701.52</b>	<b>100.00%</b>



# Operations Fund A/P Invoice Report

Payment Date Range 08/01/18 - 08/31/18  
 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
<b>Vendor 10060 - A - Frame Awards</b>									
34897	Engraving & Plate	Paid by Check #10378		07/26/2018	08/10/2018	07/26/2018		08/08/2018	19.80
		Vendor 10060 - A - Frame Awards Totals					Invoices	1	<u>\$19.80</u>
<b>Vendor 10079 - AT&amp;T</b>									
x08132018	Monthly Backup Service - Acct #287270517071, 2018-08	Paid by Check #10392		08/13/2018	08/28/2018	08/13/2018		08/24/2018	214.20
		Vendor 10079 - AT&T Totals					Invoices	1	<u>\$214.20</u>
<b>Vendor 10068 - Comcast Business Services</b>									
07/24/18	Service @ 4001 Fisher Rd - Acct #8529101260033437, 2018-08	Paid by Check #10379		07/24/2018	08/14/2018	08/01/2018		08/08/2018	134.85
		Vendor 10068 - Comcast Business Services Totals					Invoices	1	<u>\$134.85</u>
<b>Vendor 10049 - Consumers Energy</b>									
201628237822	4255 N Center Rd, 2018-07	Paid by Check #10380		07/20/2018	08/14/2018	07/19/2018		08/08/2018	32.18
		Vendor 10049 - Consumers Energy Totals					Invoices	1	<u>\$32.18</u>
<b>Vendor 10006 - DTE Energy Co.</b>									
200200916599	4001 Fisher Rd Account # 910041017328, 2018-07	Paid by Check #10382		07/25/2018	08/17/2018	07/24/2018		08/08/2018	62,899.77
200370892053	8763 Martin Rd Account # 910040976516, 2018-07	Paid by Check #10381		07/26/2018	08/20/2018	07/25/2018		08/08/2018	10,278.58
		Vendor 10006 - DTE Energy Co. Totals					Invoices	2	<u>\$73,178.35</u>
<b>Vendor 10010 - Genesee County Drain Commissioner - WWS</b>									
2018-00000010	Service Agreement with GCDC Water & Waste, 2018-07	Paid by Check #10383		08/01/2018	08/31/2018	07/31/2018		08/08/2018	26,956.00
		Vendor 10010 - Genesee County Drain Commissioner - WWS Totals					Invoices	1	<u>\$26,956.00</u>
<b>Vendor 10112 - Harrington Industrial Plastics, LLC</b>									
026B7193	Repair of Hypochloride Piping	Paid by Check #10384		07/09/2018	08/09/2018	07/04/2018		08/08/2018	765.30
		Vendor 10112 - Harrington Industrial Plastics, LLC Totals					Invoices	1	<u>\$765.30</u>
<b>Vendor 10076 - Jones Chemicals, Inc.</b>									
764474	Lake Huron Pump Station-Sodium Hypochlorite	Paid by Check #10385		07/31/2018	08/31/2018	07/31/2018		08/08/2018	3,430.24
766080	Lake Huron Pump Station-Sodium Hypochlorite	Paid by Check #10393		08/14/2018	09/14/2018	08/14/2018		08/24/2018	3,465.44
		Vendor 10076 - Jones Chemicals, Inc. Totals					Invoices	2	<u>\$6,895.68</u>
<b>Vendor 10091 - Kerrigan Lawn Care</b>									
2600	Lawn Maintenance for July	Paid by Check #10386		08/05/2018	08/20/2018	07/31/2018		08/08/2018	144.00
		Vendor 10091 - Kerrigan Lawn Care Totals					Invoices	1	<u>\$144.00</u>



# Operations Fund A/P Invoice Report

Payment Date Range 08/01/18 - 08/31/18  
 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 <b>10022 - McGraw Morris P.C.</b> 5036	Legal, 2018-07	Paid by Check #10394		08/06/2018	09/06/2018	07/31/2018		08/24/2018	937.50
		Vendor <b>10022 - McGraw Morris P.C.</b> Totals				Invoices	1		<u>\$937.50</u>
Vendor <b>10104 - Michigan CAT</b> SD8592528	Preventative Maintenance - HPS Generator	Paid by Check #10387		04/18/2018	05/18/2018	04/01/2018		08/08/2018	1,350.00
		Vendor <b>10104 - Michigan CAT</b> Totals				Invoices	1		<u>\$1,350.00</u>
Vendor <b>10039 - MLive Media Group</b> 0008702224	KWA Public Notice of Budget Meeting	Paid by Check #10388		07/31/2018	08/30/2018	07/08/2018		08/08/2018	202.17
		Vendor <b>10039 - MLive Media Group</b> Totals				Invoices	1		<u>\$202.17</u>
Vendor <b>10048 - Peabody Insurance</b> 66083	General Liability Insurance, Policy #0007448, (4 of 4)	Paid by Check #10389		07/26/2018	08/26/2018	07/01/2018		08/08/2018	17,281.00
66084	General Liability Insurance-Umbrella, Policy #0007448, (4 of 4)	Paid by Check #10389		07/26/2018	08/26/2018	07/01/2018		08/08/2018	4,346.00
		Vendor <b>10048 - Peabody Insurance</b> Totals				Invoices	2		<u>\$21,627.00</u>
Vendor <b>10090 - SemcoEnergy</b> 07-18	4101 Fisher Rd, 2018-07	Paid by Check #10390		07/19/2018	08/15/2018	07/18/2018		08/08/2018	20.44
		Vendor <b>10090 - SemcoEnergy</b> Totals				Invoices	1		<u>\$20.44</u>
Vendor <b>10057 - Verizon Wireless</b> 9812246270	Scada Monthly Service - Acct #542072785-00001, 2018-08	Paid by Check #10395		08/06/2018	08/29/2018	08/06/2018		08/24/2018	178.28
9812282565	IPS Video Service - Acct #942170730-00001, 2018-08	Paid by Check #10395		08/06/2018	08/29/2018	08/06/2018		08/24/2018	40.01
		Vendor <b>10057 - Verizon Wireless</b> Totals				Invoices	2		<u>\$218.29</u>
Vendor <b>10033 - View Newspaper Group</b> 261279	KWA Public Notice of Budget Meeting	Paid by Check #10391		07/31/2018	08/30/2018	07/11/2018		08/08/2018	42.30
		Vendor <b>10033 - View Newspaper Group</b> Totals				Invoices	1		<u>\$42.30</u>
Vendor <b>10062 - Worth Township D.P.W.</b> 07-18	4001 Fisher Rd - Lake Huron Pump Station, 2018-07	Paid by Check #10396		08/08/2018	08/28/2018	07/31/2018		08/24/2018	4,554.34
		Vendor <b>10062 - Worth Township D.P.W.</b> Totals				Invoices	1		<u>\$4,554.34</u>
		Grand Totals				Invoices	21		<u><u>\$137,292.40</u></u>



# KWA 2018 Operations Budget

Through 08/31/18  
 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
<b>Fund 1000 - Operations</b>									
<b>REVENUE</b>									
Commodity	3,366,000.00	.00	3,366,000.00	401,202.06	.00	3,173,875.68	192,124.32	94	441,073.68
Interest	5,000.00	.00	5,000.00	905.52	.00	9,748.22	(4,748.22)	195	11,062.17
<b>REVENUE TOTALS</b>	<b>\$3,371,000.00</b>	<b>\$0.00</b>	<b>\$3,371,000.00</b>	<b>\$402,107.58</b>	<b>\$0.00</b>	<b>\$3,183,623.90</b>	<b>\$187,376.10</b>	<b>94%</b>	<b>\$452,135.85</b>
<b>EXPENSE</b>									
Professional Services	162,000.00	(1,000.00)	161,000.00	23,619.74	.00	151,416.54	9,583.46	94	1,084,192.95
Insurances	85,000.00	.00	85,000.00	.00	.00	84,204.00	796.00	99	69,222.00
Administration	323,472.00	.00	323,472.00	26,956.00	26,956.00	296,516.00	.00	100	131,824.00
Permits, Print / Publications	.00	2,012.00	2,012.00	918.00	.00	2,011.27	.73	100	675.65
Utilities	2,161,150.00	(1,012.00)	2,160,138.00	76,817.75	9,173.91	801,246.81	1,349,717.28	38	289,742.25
Chemicals	78,200.00	.00	78,200.00	3,465.44	15,783.28	24,216.72	38,200.00	51	3,268.32
Supplies	2,488.00	.00	2,488.00	.00	.00	48.85	2,439.15	2	910.06
Repairs and Maintenance	131,000.00	.00	131,000.00	246.30	4,731.79	48,331.81	77,936.40	41	17,002.14
<b>EXPENSE TOTALS</b>	<b>\$2,943,310.00</b>	<b>\$0.00</b>	<b>\$2,943,310.00</b>	<b>\$132,023.23</b>	<b>\$56,644.98</b>	<b>\$1,407,992.00</b>	<b>\$1,478,673.02</b>	<b>50%</b>	<b>\$1,596,837.37</b>
<b>Fund 1000 - Operations Totals</b>									
<b>REVENUE TOTALS</b>	<b>3,371,000.00</b>	<b>.00</b>	<b>3,371,000.00</b>	<b>402,107.58</b>	<b>.00</b>	<b>3,183,623.90</b>	<b>187,376.10</b>	<b>94%</b>	<b>452,135.85</b>
<b>EXPENSE TOTALS</b>	<b>2,943,310.00</b>	<b>.00</b>	<b>2,943,310.00</b>	<b>132,023.23</b>	<b>56,644.98</b>	<b>1,407,992.00</b>	<b>1,478,673.02</b>	<b>50%</b>	<b>1,596,837.37</b>
<b>Fund 1000 - Operations Totals</b>	<b>\$427,690.00</b>	<b>\$0.00</b>	<b>\$427,690.00</b>	<b>\$270,084.35</b>	<b>(\$56,644.98)</b>	<b>\$1,775,631.90</b>	<b>(\$1,291,296.92)</b>		<b>(\$1,144,701.52)</b>
<b>Grand Totals</b>									
<b>REVENUE TOTALS</b>	<b>3,371,000.00</b>	<b>.00</b>	<b>3,371,000.00</b>	<b>402,107.58</b>	<b>.00</b>	<b>3,183,623.90</b>	<b>187,376.10</b>	<b>94%</b>	<b>452,135.85</b>
<b>EXPENSE TOTALS</b>	<b>2,943,310.00</b>	<b>.00</b>	<b>2,943,310.00</b>	<b>132,023.23</b>	<b>56,644.98</b>	<b>1,407,992.00</b>	<b>1,478,673.02</b>	<b>50%</b>	<b>1,596,837.37</b>
<b>Grand Totals</b>	<b>\$427,690.00</b>	<b>\$0.00</b>	<b>\$427,690.00</b>	<b>\$270,084.35</b>	<b>(\$56,644.98)</b>	<b>\$1,775,631.90</b>	<b>(\$1,291,296.92)</b>		<b>(\$1,144,701.52)</b>



# KWA Balance Sheet - Construction Fund

Through 08/31/18

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	306,219.04	740,810.84	(434,591.80)	(58.66)
002.02	Cash - Construction: Investment Account	3,118,173.60	1,115,600.28	2,002,573.32	179.51
	<b>002 - Cash - Construction: Totals</b>	<b>\$3,424,392.64</b>	<b>\$1,856,411.12</b>	<b>\$1,567,981.52</b>	<b>84.46%</b>
<b>010</b>	<b>Cash - Restricted:</b>				
010.01	Cash - Restricted: Bond Reserve - Series 2014	17,058,316.13	16,674,039.51	384,276.62	2.30
010.02	Cash - Restricted: Bond Debt Service Account	12,106,374.82	11,392,235.64	714,139.18	6.27
010.03	Cash - Restricted: Bond Reserve - Series 2018	2,822,831.66	9,503,241.24	(6,680,409.58)	(70.30)
	<b>010 - Cash - Restricted: Totals</b>	<b>\$31,987,522.61</b>	<b>\$37,569,516.39</b>	<b>(\$5,581,993.78)</b>	<b>(14.86%)</b>
<b>020</b>	<b>Cash on Deposit:</b>				
020.01	Cash on Deposit: Lapeer County	100,000.00	100,000.00	.00	.00
020.02	Cash on Deposit: Sanilac County	.00	259,263.58	(259,263.58)	(100.00)
020.03	Cash on Deposit: St. Clair County	.00	69,359.93	(69,359.93)	(100.00)
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>\$528,623.51</b>	<b>(\$328,623.51)</b>	<b>(62.17%)</b>
040	Accounts Receivable	.00	81,408.76	(81,408.76)	(100.00)
<b>061</b>	<b>Interest Receivable</b>				
061.01	Interest Receivable Debt Reserve/Retirement	.00	14,221.02	(14,221.02)	(100.00)
	<b>061 - Interest Receivable Totals</b>	<b>\$0.00</b>	<b>\$14,221.02</b>	<b>(\$14,221.02)</b>	<b>(100.00%)</b>
158	Construction in Progress	329,317,691.86	331,427,489.33	(2,109,797.47)	(.64)
	<b>ASSETS TOTALS</b>	<b>\$364,929,607.11</b>	<b>\$371,477,670.13</b>	<b>(\$6,548,063.02)</b>	<b>(1.76%)</b>
<b>LIABILITIES AND FUND EQUITY</b>					
<b>LIABILITIES</b>					
202	Accounts Payable	1,667,141.44	4,004,286.36	(2,337,144.92)	(58.37)
<b>250</b>	<b>Bonds Payable - Current</b>				
250.01	Bonds Payable - Current Series 2014A	.00	4,105,000.00	(4,105,000.00)	(100.00)
250.02	Bonds Payable - Current Series 2016	.00	74,370,000.00	(74,370,000.00)	(100.00)
	<b>250 - Bonds Payable - Current Totals</b>	<b>\$0.00</b>	<b>\$78,475,000.00</b>	<b>(\$78,475,000.00)</b>	<b>(100.00%)</b>
<b>251</b>	<b>Interest Payable</b>				
251.01	Interest Payable Series 2014A	4,636,453.15	4,636,453.15	.00	.00
251.02	Interest Payable Series 2016	1,255,259.40	1,255,259.40	.00	.00
	<b>251 - Interest Payable Totals</b>	<b>\$5,891,712.55</b>	<b>\$5,891,712.55</b>	<b>\$0.00</b>	<b>0.00%</b>
<b>252</b>	<b>Lease Payable - Current Portion</b>				
252.01	Lease Payable - Current Portion GCDC-WWS, Series 2013	.00	865,000.00	(865,000.00)	(100.00)
	<b>252 - Lease Payable - Current Portion Totals</b>	<b>\$0.00</b>	<b>\$865,000.00</b>	<b>(\$865,000.00)</b>	<b>(100.00%)</b>



# KWA Balance Sheet - Construction Fund

Through 08/31/18

Detail Listing

Include Rollup Account/Rollup to Account

Account	Account Description	Current YTD Balance	Prior Year Total Actual	Net Change	Change %
Fund Category	<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>253</b>	<b>Lease Interest Payable</b>				
253.01	Lease Interest Payable GCDC-WWS, Series 2013	692,578.15	692,578.15	.00	.00
	<b>253 - Lease Interest Payable Totals</b>	<b>\$692,578.15</b>	<b>\$692,578.15</b>	<b>\$0.00</b>	<b>0.00%</b>
<b>289</b>	<b>Premium on Bonds</b>				
289.01	Premium on Bonds Series 2014A	10,240,138.17	10,240,138.17	.00	.00
289.03	Premium on Bonds Series 2018	6,983,918.70	.00	6,983,918.70	+++
	<b>289 - Premium on Bonds Totals</b>	<b>\$17,224,056.87</b>	<b>\$10,240,138.17</b>	<b>\$6,983,918.70</b>	<b>68.20%</b>
<b>300</b>	<b>Bonds Payable - Long-term</b>				
300.01	Bonds Payable - Long-term Series 2014A	216,395,000.00	216,395,000.00	.00	.00
300.03	Bonds Payable - Long-term Series 2018	65,735,000.00	.00	65,735,000.00	+++
	<b>300 - Bonds Payable - Long-term Totals</b>	<b>\$282,130,000.00</b>	<b>\$216,395,000.00</b>	<b>\$65,735,000.00</b>	<b>30.38%</b>
<b>301</b>	<b>Lease Payable - Long Term</b>				
301.01	Lease Payable - Long Term GCDC-WWS, Series 2013	34,135,000.00	34,135,000.00	.00	.00
	<b>301 - Lease Payable - Long Term Totals</b>	<b>\$34,135,000.00</b>	<b>\$34,135,000.00</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 GCDCWWS, 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>\$346,999,136.65</b>	<b>\$355,957,362.87</b>	<b>(\$8,958,226.22)</b>	<b>(2.52%)</b>
	<b>FUND EQUITY</b>				
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
	<b>FUND EQUITY TOTALS Prior to Current Year Changes</b>	<b>(\$2,280,986.90)</b>	<b>(\$2,280,986.90)</b>	<b>\$0.00</b>	<b>0.00%</b>
	Prior Year Fund Equity Adjustment	(17,801,294.16)			
	Fund Revenues	(20,190,744.96)			
	Fund Expenses	17,780,581.76			
	<b>FUND EQUITY TOTALS</b>	<b>\$17,930,470.46</b>	<b>(\$2,280,986.90)</b>	<b>\$20,211,457.36</b>	<b>886.08%</b>
	<b>LIABILITIES AND FUND EQUITY TOTALS</b>	<b>\$364,929,607.11</b>	<b>\$353,676,375.97</b>	<b>\$11,253,231.14</b>	<b>3.18%</b>
	Fund <b>2400 - LHI</b> Totals	\$0.00	\$17,801,294.16	(\$17,801,294.16)	(100.00%)
	Fund Type <b>Enterprise Funds</b> Totals	\$0.00	\$17,801,294.16	(\$17,801,294.16)	(100.00%)
	Fund Category <b>Proprietary Funds</b> Totals	\$0.00	\$17,801,294.16	(\$17,801,294.16)	(100.00%)
	Grand Totals	\$0.00	\$17,801,294.16	(\$17,801,294.16)	(100.00%)



# Construction Fund A/P Invoice Report

Payment Date Range 08/01/18 - 08/31/18  
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 <b>10022 - McGraw Morris P.C.</b> 5037	Lapeer County Road Commission Show Cause	Paid by Check #20551		08/06/2018	09/06/2018	07/31/2018		08/24/2018	7,323.57
Vendor <b>10022 - McGraw Morris P.C.</b> Totals						Invoices	1		\$7,323.57
Vendor <b>10027 - ROWE Professional Services Company</b> 0087128	Research S-4006 concrete culverts	Paid by Check #20552		08/15/2018	09/15/2018	08/15/2018		08/24/2018	490.00
Vendor <b>10027 - ROWE Professional Services Company</b> Totals						Invoices	1		\$490.00
Grand Totals						Invoices	2		\$7,813.57