



KWA Balance Sheet - Operations Fund

Through 11/30/18

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	685,009.85	1,433,439.12	(748,429.27)	(52.21)
001.02	Cash - Operations: Investment Account	334,927.51	6,333,166.83	(5,998,239.32)	(94.71)
	001 - Cash - Operations: Totals	\$1,019,937.36	\$7,766,605.95	(\$6,746,668.59)	(86.87%)
030	Investments	7,000,000.00	.00	7,000,000.00	+++
040	Accounts Receivable	206,353.98	310,197.66	(103,843.68)	(33.48)
	ASSETS TOTALS	\$8,226,291.34	\$8,076,803.61	\$149,487.73	1.85%
	LIABILITIES AND FUND EQUITY				
	LIABILITIES				
202	Accounts Payable	91,317.10	129,326.74	(38,009.64)	(29.39)
	LIABILITIES TOTALS	\$91,317.10	\$129,326.74	(\$38,009.64)	(29.39%)
	FUND EQUITY				
395	Unrestricted Net Assets	7,947,476.87	7,947,476.87	.00	.00
	FUND EQUITY TOTALS Prior to Current Year Changes	\$7,947,476.87	\$7,947,476.87	\$0.00	0.00%
	Prior Year Fund Equity Adjustment	.00			
	Fund Revenues	(401,733.55)			
	Fund Expenses	214,236.18			
	FUND EQUITY TOTALS	\$8,134,974.24	\$7,947,476.87	\$187,497.37	2.36%
	LIABILITIES AND FUND EQUITY TOTALS	\$8,226,291.34	\$8,076,803.61	\$149,487.73	1.85%
	Fund 1000 - Operations Totals	\$0.00	\$0.00	\$0.00	+++
	Fund Type Enterprise Funds Totals	\$0.00	\$0.00	\$0.00	+++
	Fund Category Proprietary Funds Totals	\$0.00	\$0.00	\$0.00	+++
	Grand Totals	\$0.00	\$0.00	\$0.00	+++



Operations Fund A/P Invoice Report

Payment Date Range 11/01/18 - 11/30/18
 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 10079 - AT&T									
X11132018	Monthly Backup Service - Acct #287270517071, 2018-11	Paid by Check #10439		11/06/2018	11/28/2018	11/06/2018		11/21/2018	214.20
Vendor 10079 - AT&T Totals							Invoices	1	\$214.20
Vendor 10068 - Comcast Business Services									
10/24/18	Service @ 4001 Fisher Rd - Acct #8529101260033437, 2018-11	Paid by Check #10431		10/24/2018	11/14/2018	11/01/2018		11/08/2018	134.85
Vendor 10068 - Comcast Business Services Totals							Invoices	1	\$134.85
Vendor 10006 - DTE Energy Co.									
200441034190	4001 Fisher Rd Account # 910041017328, 2018-10	Paid by Check #10432		10/24/2018	11/16/2018	10/23/2018		11/08/2018	53,803.62
210000775162	8763 Martin Rd Account # 910040976516, 2018-10	Paid by Check #10433		10/25/2018	11/20/2018	10/24/2018		11/08/2018	9,359.36
Vendor 10006 - DTE Energy Co. Totals							Invoices	2	\$63,162.98
Vendor 10010 - Genesee County Drain Commissioner - WWS									
2018-00000015	Service Agreement with GCDC Water & Waste, 2018-10	Paid by Check #10434		11/01/2018	12/01/2018	10/31/2018		11/08/2018	26,956.00
Vendor 10010 - Genesee County Drain Commissioner - WWS Totals							Invoices	1	\$26,956.00
Vendor 10099 - Grainger									
9941756935	transformer	Paid by Check #10435		10/22/2018	12/06/2018	10/22/2018		11/08/2018	89.00
9943453697	Unit Heater Repair	Paid by Check #10435		10/23/2018	12/07/2018	10/23/2018		11/08/2018	76.57
Vendor 10099 - Grainger Totals							Invoices	2	\$165.57
Vendor 10107 - Kennedy Industries, Inc.									
606801	Vibration Analysis Pumps #3 & #4	Paid by Check #10440		10/25/2018	11/25/2018	10/25/2018		11/21/2018	1,336.25
Vendor 10107 - Kennedy Industries, Inc. Totals							Invoices	1	\$1,336.25
Vendor 10091 - Kerrigan Lawn Care									
2784	Lawn Maintenance for October	Paid by Check #10436		11/04/2018	11/19/2018	10/31/2018		11/08/2018	144.00
Vendor 10091 - Kerrigan Lawn Care Totals							Invoices	1	\$144.00
Vendor 10022 - McGraw Morris P.C.									
5235	Legal, 2018-10	Paid by Check #10441		11/06/2018	12/06/2018	10/31/2018		11/21/2018	612.50
Vendor 10022 - McGraw Morris P.C. Totals							Invoices	1	\$612.50
Vendor 10087 - Michigan DPW									
2018-1034	Lawn Maintenance at IPS-10/11,10/26	Paid by Check #10437		10/29/2018	11/29/2018	10/29/2018		11/08/2018	350.00



Operations Fund A/P Invoice Report

Payment Date Range 11/01/18 - 11/30/18
 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 10087 - Michigan DPW									
2018-1034A	Lawn Maintenance - 07/22 thru 09/29/18	Paid by Check #10437		10/29/2018	11/29/2018	09/29/2018		11/08/2018	875.00
		Vendor 10087 - Michigan DPW Totals				Invoices	2		<u>\$1,225.00</u>
Vendor 10090 - SemcoEnergy									
10-18	4101 Fisher Rd, 2019-10	Paid by Check #10438		10/18/2018	11/14/2018	10/19/2018		11/08/2018	120.85
		Vendor 10090 - SemcoEnergy Totals				Invoices	1		<u>\$120.85</u>
Vendor 10057 - Verizon Wireless									
9817845367	Scada Monthly Service - Acct #542072785-00001, 2018-11	Paid by Check #10442		11/06/2018	11/28/2018	11/06/2018		11/21/2018	179.20
9817846391	WIN 911 Monthly Service - Acct #542169107-00001, 2018-11	Paid by Check #10442		11/06/2018	11/28/2018	11/06/2018		11/21/2018	47.32
9817881893	IPS Video Service - Acct #942170730-00001, 2018-11	Paid by Check #10442		11/06/2018	11/28/2018	11/06/2018		11/21/2018	40.01
		Vendor 10057 - Verizon Wireless Totals				Invoices	3		<u>\$266.53</u>
Vendor 10062 - Worth Township D.P.W.									
10-18	4001 Fisher Rd - Lake Huron Pump Station, 2018-10	Paid by Check #10443		11/07/2018	11/28/2018	10/31/2018		11/21/2018	2,557.55
		Vendor 10062 - Worth Township D.P.W. Totals				Invoices	1		<u>\$2,557.55</u>
		Grand Totals				Invoices	17		<u><u>\$96,896.28</u></u>



KWA 2019 Operations Budget

Through 11/30/18
 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	206,353.98	.00	399,972.87	2,124,527.13	16	3,484,073.34
Interest	8,500.00	.00	8,500.00	779.97	.00	1,760.68	6,739.32	21	10,653.90
REVENUE TOTALS	\$2,533,000.00	\$0.00	\$2,533,000.00	\$207,133.95	\$0.00	\$401,733.55	\$2,131,266.45	16%	\$3,494,727.24
EXPENSE									
Professional Services	176,000.00	.00	176,000.00	3,641.97	.00	4,254.47	171,745.53	2	151,591.54
Insurances	85,000.00	5,932.00	90,932.00	.00	64,863.00	25,883.00	186.00	100	84,204.00
Administration	323,472.00	.00	323,472.00	26,956.00	269,560.00	53,912.00	.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	(5,932.00)	1,096,568.00	60,822.71	32,474.63	127,326.07	936,767.30	15	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	.00	19,740.00	2,860.64	721,399.36	3	85,720.15
EXPENSE TOTALS	\$2,524,472.00	\$0.00	\$2,524,472.00	\$91,420.68	\$386,637.63	\$214,236.18	\$1,923,598.19	24%	\$1,543,914.47
Fund 1000 - Operations Totals									
REVENUE TOTALS	2,533,000.00	.00	2,533,000.00	207,133.95	.00	401,733.55	2,131,266.45	16%	3,494,727.24
EXPENSE TOTALS	2,524,472.00	.00	2,524,472.00	91,420.68	386,637.63	214,236.18	1,923,598.19	24%	1,543,914.47
Fund 1000 - Operations Totals	\$8,528.00	\$0.00	\$8,528.00	\$115,713.27	(\$386,637.63)	\$187,497.37	\$207,668.26		\$1,950,812.77
Grand Totals									
REVENUE TOTALS	2,533,000.00	.00	2,533,000.00	207,133.95	.00	401,733.55	2,131,266.45	16%	3,494,727.24
EXPENSE TOTALS	2,524,472.00	.00	2,524,472.00	91,420.68	386,637.63	214,236.18	1,923,598.19	24%	1,543,914.47
Grand Totals	\$8,528.00	\$0.00	\$8,528.00	\$115,713.27	(\$386,637.63)	\$187,497.37	\$207,668.26		\$1,950,812.77



KWA Balance Sheet - Construction Fund

Through 11/30/18

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	242,845.92	107,813.60	135,032.32	125.25
002.02	Cash - Construction: Investment Account	1,419,443.16	1,618,703.22	(199,260.06)	(12.31)
	002 - Cash - Construction: Totals	\$1,662,289.08	\$1,726,516.82	(\$64,227.74)	(3.72%)
010	Cash - Restricted:				
010.01	Cash - Restricted: Bond Reserve - Series 2014	17,164,859.61	17,093,367.49	71,492.12	.42
010.02	Cash - Restricted: Bond Debt Service Account	3,768,843.06	14,439,789.17	(10,670,946.11)	(73.90)
010.03	Cash - Restricted: Bond Reserve - Series 2018	2,829,522.80	2,825,035.79	4,487.01	.16
	010 - Cash - Restricted: Totals	\$23,763,225.47	\$34,358,192.45	(\$10,594,966.98)	(30.84%)
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%
061	Interest Receivable				
061.01	Interest Receivable Debt Reserve/Retirement	29,677.41	29,677.41	.00	.00
	061 - Interest Receivable Totals	\$29,677.41	\$29,677.41	\$0.00	0.00%
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
	ASSETS TOTALS	\$351,833,614.59	\$362,492,809.31	(\$10,659,194.72)	(2.94%)
LIABILITIES AND FUND EQUITY					
LIABILITIES					
202	Accounts Payable	731,713.83	734,589.88	(2,876.05)	(.39)
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%



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Through 11/30/18

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					
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%
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 GCDWWS, 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	\$339,305,217.45	\$345,598,093.50	(\$6,292,876.05)	(1.82%)
FUND EQUITY					
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
	FUND EQUITY TOTALS Prior to Current Year Changes	\$15,520,307.26	\$15,520,307.26	\$0.00	0.00%
	Prior Year Fund Equity Adjustment	(1,374,408.55)			
	Fund Revenues	(3,806,664.64)			
	Fund Expenses	8,172,983.31			
	FUND EQUITY TOTALS	\$12,528,397.14	\$15,520,307.26	(\$2,991,910.12)	(19.28%)
	LIABILITIES AND FUND EQUITY TOTALS	\$351,833,614.59	\$361,118,400.76	(\$9,284,786.17)	(2.57%)
	Fund 2400 - LHI Totals	\$0.00	\$1,374,408.55	(\$1,374,408.55)	(100.00%)
	Fund Type Enterprise Funds Totals	\$0.00	\$1,374,408.55	(\$1,374,408.55)	(100.00%)
	Fund Category Proprietary Funds Totals	\$0.00	\$1,374,408.55	(\$1,374,408.55)	(100.00%)
	Grand Totals	\$0.00	\$1,374,408.55	(\$1,374,408.55)	(100.00%)



Construction Fund A/P Invoice Report

Payment Date Range 11/01/18 - 11/30/18
 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 10115 - Etna Supply									
S102819226.001	Bury Hydrant	Paid by Check #20567		11/20/2018	12/25/2018	11/20/2018		11/21/2018	7,815.00
S102819226.002	Bury Hydrant	Paid by Check #20567		11/20/2018	12/25/2018	11/20/2018		11/21/2018	13,185.00
Vendor 10115 - Etna Supply Totals						Invoices	2		\$21,000.00
Vendor 10022 - McGraw Morris P.C.									
5236	Lapeer County Road Commission Show Cause	Paid by Check #20568		11/06/2018	12/06/2018	10/31/2018		11/21/2018	25,189.34
Vendor 10022 - McGraw Morris P.C. Totals						Invoices	1		\$25,189.34
Grand Totals						Invoices	3		\$46,189.34