



# KWA Balance Sheet - Operations Fund

Through 08/31/19

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	490,921.49	1,433,439.12	(942,517.63)	(65.75)
001.02	Cash - Operations: Investment Account	1,336,686.04	6,333,166.83	(4,996,480.79)	(78.89)
<b>001 - Cash - Operations: Totals</b>		<b>\$1,827,607.53</b>	<b>\$7,766,605.95</b>	<b>(\$5,938,998.42)</b>	<b>(76.47%)</b>
030	Investments	7,038,557.00	.00	7,038,557.00	+++
040	Accounts Receivable	275,148.68	310,197.66	(35,048.98)	(11.30)
<b>ASSETS TOTALS</b>		<b>\$9,141,313.21</b>	<b>\$8,076,803.61</b>	<b>\$1,064,509.60</b>	<b>13.18%</b>
<b>LIABILITIES AND FUND EQUITY</b>					
<b>LIABILITIES</b>					
202	Accounts Payable	92,162.20	129,326.74	(37,164.54)	(28.74)
<b>LIABILITIES TOTALS</b>		<b>\$92,162.20</b>	<b>\$129,326.74</b>	<b>(\$37,164.54)</b>	<b>(28.74%)</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	(2,518,554.00)			
	Fund Expenses	1,416,879.86			
<b>FUND EQUITY TOTALS</b>		<b>\$9,049,151.01</b>	<b>\$7,947,476.87</b>	<b>\$1,101,674.14</b>	<b>13.86%</b>
<b>LIABILITIES AND FUND EQUITY TOTALS</b>		<b>\$9,141,313.21</b>	<b>\$8,076,803.61</b>	<b>\$1,064,509.60</b>	<b>13.18%</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 08/01/19 - 08/31/19  
 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>									
X08132019	Monthly Backup Service - Acct #287270517071, 2019-08	Paid by Check #10567		08/05/2019	08/28/2019	08/05/2019		08/23/2019	219.20
			Vendor 10079 - AT&T Totals			Invoices	1		<u>\$219.20</u>
<b>Vendor 10068 - Comcast Business Services</b>									
07/24/19	Service @ 4001 Fisher Rd - Acct #8529101260033437, 2019-08	Paid by Check #10557		07/24/2019	08/14/2019	08/01/2019		08/15/2019	146.85
			Vendor 10068 - Comcast Business Services Totals			Invoices	1		<u>\$146.85</u>
<b>Vendor 10006 - DTE Energy Co.</b>									
200371568903	4001 Fisher Rd Account # 910041017328, 2019-07	Paid by Check #10558		07/25/2019	08/20/2019	07/24/2019		08/15/2019	58,749.91
200361575255	8763 Martin Rd Account # 910040976516, 2019-07	Paid by Check #10559		07/26/2019	08/21/2019	07/25/2019		08/15/2019	8,358.89
			Vendor 10006 - DTE Energy Co. Totals			Invoices	2		<u>\$67,108.80</u>
<b>Vendor 10010 - Genesee County Drain Commissioner - WWS</b>									
2019-00000010	Service Agreement with GCDC Water & Waste, 2019-07	Paid by Check #10560		08/01/2019	08/31/2019	07/31/2019		08/15/2019	26,956.00
			Vendor 10010 - Genesee County Drain Commissioner - WWS Totals			Invoices	1		<u>\$26,956.00</u>
<b>Vendor 10098 - Johnson Controls Security Solutions LLC</b>									
29459817	Software upgrade and licenses	Paid by Check #10568		08/01/2019	10/30/2017	08/23/2019		08/23/2019	1,880.00
			Vendor 10098 - Johnson Controls Security Solutions LLC Totals			Invoices	1		<u>\$1,880.00</u>
<b>Vendor 10076 - Jones Chemicals, Inc.</b>									
796415	LHPS - Sodium Hypochlorite	Paid by Check #10561		08/02/2019	09/01/2019	08/02/2019		08/15/2019	3,575.39
797656	LHPS - Sodium Hypochlorite	Paid by Check #10569		08/16/2019	09/16/2019	08/16/2019		08/23/2019	30,833.53
			Vendor 10076 - Jones Chemicals, Inc. Totals			Invoices	2		<u>\$34,408.92</u>
<b>Vendor 10091 - Kerrigan Lawn Care</b>									
3146	Lawn Maintenance 2019-07	Paid by Check #10562		08/04/2019	08/19/2019	07/31/2019		08/15/2019	350.00
			Vendor 10091 - Kerrigan Lawn Care Totals			Invoices	1		<u>\$350.00</u>
<b>Vendor 10022 - McGraw Morris P.C.</b>									
5936	Legal, 2019-07	Paid by Check #10563		08/06/2019	09/05/2019	07/31/2019		08/15/2019	443.92
			Vendor 10022 - McGraw Morris P.C. Totals			Invoices	1		<u>\$443.92</u>
<b>Vendor 10039 - MLive Media Group</b>									
0002440387	KWA Public Notice of Budget Meeting	Paid by Check #10564		07/31/2019	08/30/2019	07/21/2019		08/15/2019	185.81
			Vendor 10039 - MLive Media Group Totals			Invoices	1		<u>\$185.81</u>
<b>Vendor 10130 - Standard Electric Company</b>									
13007126-00	IPS Damper Motor	Paid by Check #10570		08/08/2019	09/08/2019	08/08/2019		08/23/2019	586.76



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		Vendor <b>10130 - Standard Electric Company</b> Totals					Invoices	1	<u>\$586.76</u>
Vendor <b>10057 - Verizon Wireless</b>									
9835505164	Scada Monthly Service - Acct #542072785-00001, 2019-08	Paid by Check #10571		08/06/2019	08/29/2019	08/06/2019		08/23/2019	181.76
9835506106	WIN 911 Monthly Service - Acct #542169107-00001, 2019-08	Paid by Check #10571		08/06/2019	08/29/2019	08/06/2019		08/23/2019	47.32
9835542772	IPS Video Service - Acct #942170730-00001, 2019-08	Paid by Check #10571		08/06/2019	08/29/2019	08/06/2019		08/23/2019	40.01
		Vendor <b>10057 - Verizon Wireless</b> Totals					Invoices	3	<u>\$269.09</u>
Vendor <b>10033 - View Newspaper Group</b>									
279176	KWA Public Notice of Budget Meeting	Paid by Check #10565		07/31/2019	08/31/2019	07/24/2019		08/15/2019	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>									
07-19	4001 Fisher Rd - Lake Huron Pump Station, 2019-07	Paid by Check #10566		08/07/2019	08/28/2019	07/31/2019		08/15/2019	87.47
		Vendor <b>10062 - Worth Township D.P.W.</b> Totals					Invoices	1	<u>\$87.47</u>
		Grand Totals					Invoices	17	<u><u>\$132,685.12</u></u>



# KWA 2019 Operations Budget

Through 08/31/19  
 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	275,148.68	.00	2,476,130.24	48,369.76	98	3,484,073.34
Interest	8,500.00	.00	8,500.00	453.95	.00	42,423.76	(33,923.76)	499	10,653.90
<b>REVENUE TOTALS</b>	<b>\$2,533,000.00</b>	<b>\$0.00</b>	<b>\$2,533,000.00</b>	<b>\$275,602.63</b>	<b>\$0.00</b>	<b>\$2,518,554.00</b>	<b>\$14,446.00</b>	<b>99%</b>	<b>\$3,494,727.24</b>
<b>EXPENSE</b>									
Professional Services	176,000.00	.00	176,000.00	3,646.52	30,557.50	120,691.32	24,751.18	86	151,591.54
Insurances	85,000.00	5,932.00	90,932.00	129.33	43,242.00	33,365.33	14,324.67	84	84,204.00
Administration	323,472.00	.00	323,472.00	26,956.00	26,956.00	296,516.00	.00	100	323,472.00
Permits, Print / Publications	2,000.00	.00	2,000.00	20.00	.00	921.11	1,078.89	46	2,011.27
Utilities	1,102,500.00	(5,932.00)	1,096,568.00	59,449.13	24,301.17	708,966.55	363,300.28	67	869,158.10
Chemicals	90,000.00	.00	90,000.00	34,408.92	259.35	41,600.65	48,140.00	47	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	4,853.53	91,813.42	214,818.90	437,367.68	41	85,720.15
<b>EXPENSE TOTALS</b>	<b>\$2,524,472.00</b>	<b>\$0.00</b>	<b>\$2,524,472.00</b>	<b>\$129,463.43</b>	<b>\$217,129.44</b>	<b>\$1,416,879.86</b>	<b>\$890,462.70</b>	<b>65%</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>275,602.63</b>	<b>.00</b>	<b>2,518,554.00</b>	<b>14,446.00</b>	<b>99%</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>129,463.43</b>	<b>217,129.44</b>	<b>1,416,879.86</b>	<b>890,462.70</b>	<b>65%</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>\$146,139.20</b>	<b>(\$217,129.44)</b>	<b>\$1,101,674.14</b>	<b>(\$876,016.70)</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>275,602.63</b>	<b>.00</b>	<b>2,518,554.00</b>	<b>14,446.00</b>	<b>99%</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>129,463.43</b>	<b>217,129.44</b>	<b>1,416,879.86</b>	<b>890,462.70</b>	<b>65%</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>\$146,139.20</b>	<b>(\$217,129.44)</b>	<b>\$1,101,674.14</b>	<b>(\$876,016.70)</b>		<b>\$1,950,812.77</b>



# KWA Balance Sheet - Construction Fund

Through 08/31/19

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	116,511.32	107,813.60	8,697.72	8.07
002.02	Cash - Construction: Investment Account	1,223,777.42	1,618,703.22	(394,925.80)	(24.40)
	<b>002 - Cash - Construction: Totals</b>	<b>\$1,340,288.74</b>	<b>\$1,726,516.82</b>	<b>(\$386,228.08)</b>	<b>(22.37%)</b>
<b>010</b>	<b>Cash - Restricted:</b>				
010.01	Cash - Restricted: Bond Reserve - Series 2014	17,490,426.64	17,093,367.49	397,059.15	2.32
010.02	Cash - Restricted: Bond Debt Service Account	12,734,962.72	14,439,789.17	(1,704,826.45)	(11.81)
010.03	Cash - Restricted: Bond Reserve - Series 2018	2,849,765.63	2,825,035.79	24,729.84	.88
	<b>010 - Cash - Restricted: Totals</b>	<b>\$33,075,154.99</b>	<b>\$34,358,192.45</b>	<b>(\$1,283,037.46)</b>	<b>(3.73%)</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>\$360,793,866.36</b>	<b>\$362,492,809.31</b>	<b>(\$1,698,942.95)</b>	<b>(0.47%)</b>
<b>LIABILITIES AND FUND EQUITY</b>					
<b>LIABILITIES</b>					
202	Accounts Payable	52,776.71	734,589.88	(681,813.17)	(92.82)
<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>



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Through 08/31/19

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>\$331,867,204.08</b>	<b>\$345,598,093.50</b>	<b>(\$13,730,889.42)</b>	<b>(3.97%)</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	(20,879,328.51)			
	Fund Expenses	8,847,382.04			
	<b>FUND EQUITY TOTALS</b>	<b>\$28,926,662.28</b>	<b>\$15,520,307.26</b>	<b>\$13,406,355.02</b>	<b>86.38%</b>
	<b>LIABILITIES AND FUND EQUITY TOTALS</b>	<b>\$360,793,866.36</b>	<b>\$361,118,400.76</b>	<b>(\$324,534.40)</b>	<b>(0.09%)</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 08/01/19 - 08/31/19  
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 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> 32697	4 1/2" NH Long Handle Female Swivel Thread x 5" STORZ	Paid by Check #20593		07/31/2019	08/30/2019	07/31/2019		08/15/2019	790.00
Vendor <b>10078 - Front Line Services Inc.</b> Totals							Invoices	1	<u>\$790.00</u>
Vendor <b>10132 - Gilbert &amp; Smith, P.C.</b> 08/09/19	LCRCO v KWA & LDS	Paid by Check #20596		08/09/2019	09/09/2019	08/09/2019		08/23/2019	1,166.00
Vendor <b>10132 - Gilbert &amp; Smith, P.C.</b> Totals							Invoices	1	<u>\$1,166.00</u>
Vendor <b>10018 - L. D'Agostini &amp; Sons, Inc.</b> 2971	Rock Seawall Placement Work - Fisher & M-25	Paid by Check #20594		07/31/2019	08/30/2019	07/31/2019		08/15/2019	66,043.19
Vendor <b>10018 - L. D'Agostini &amp; Sons, Inc.</b> Totals							Invoices	1	<u>\$66,043.19</u>
Vendor <b>10022 - McGraw Morris P.C.</b> 5937	Lapeer County Road Commission Show Cause	Paid by Check #20595		08/06/2019	09/05/2019	07/31/2019		08/15/2019	26,781.23
5938	LCRC Litigation	Paid by Check #20595		08/06/2019	09/05/2019	07/31/2019		08/15/2019	29,295.00
Vendor <b>10022 - McGraw Morris P.C.</b> Totals							Invoices	2	<u>\$56,076.23</u>
Grand Totals							Invoices	5	<u><u>\$124,075.42</u></u>