



# KWA Balance Sheet - Operations Fund

Through 04/30/19

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	1,006,706.30	1,433,439.12	(426,732.82)	(29.77)
001.02	Cash - Operations: Investment Account	335,510.13	6,333,166.83	(5,997,656.70)	(94.70)
	<b>001 - Cash - Operations: Totals</b>	<b>\$1,342,216.43</b>	<b>\$7,766,605.95</b>	<b>(\$6,424,389.52)</b>	<b>(82.72%)</b>
030	Investments	7,000,000.00	.00	7,000,000.00	+++
040	Accounts Receivable	221,808.11	310,197.66	(88,389.55)	(28.49)
	<b>ASSETS TOTALS</b>	<b>\$8,564,024.54</b>	<b>\$8,076,803.61</b>	<b>\$487,220.93</b>	<b>6.03%</b>
	<b>LIABILITIES AND FUND EQUITY</b>				
	<b>LIABILITIES</b>				
202	Accounts Payable	96,639.09	129,326.74	(32,687.65)	(25.28)
	<b>LIABILITIES TOTALS</b>	<b>\$96,639.09</b>	<b>\$129,326.74</b>	<b>(\$32,687.65)</b>	<b>(25.28%)</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	(1,465,311.19)			
	Fund Expenses	945,402.61			
	<b>FUND EQUITY TOTALS</b>	<b>\$8,467,385.45</b>	<b>\$7,947,476.87</b>	<b>\$519,908.58</b>	<b>6.54%</b>
	<b>LIABILITIES AND FUND EQUITY TOTALS</b>	<b>\$8,564,024.54</b>	<b>\$8,076,803.61</b>	<b>\$487,220.93</b>	<b>6.03%</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 04/01/19 - 04/30/19  
 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>									
X04132019	Monthly Backup Service - Acct #287270517071, 2019-04	Paid by Check #10506		04/05/2019	04/28/2019	04/05/2019		04/22/2019	219.20
			Vendor 10079 - AT&T Totals			Invoices	1		<u>\$219.20</u>
<b>Vendor 10068 - Comcast Business Services</b>									
03/24/19	Service @ 4001 Fisher Rd - Acct #8529101260033437, 2017-04	Paid by Check #10501		03/24/2019	04/14/2019	04/01/2019		04/05/2019	146.85
			Vendor 10068 - Comcast Business Services Totals			Invoices	1		<u>\$146.85</u>
<b>Vendor 10049 - Consumers Energy</b>									
202251554401	4255 N Center Rd, 2019-03	Paid by Check #10502		03/21/2019	04/15/2019	03/20/2019		04/05/2019	34.35
			Vendor 10049 - Consumers Energy Totals			Invoices	1		<u>\$34.35</u>
<b>Vendor 10006 - DTE Energy Co.</b>									
200251379488	4001 Fisher Rd Account # 910041017328, 2019-03	Paid by Check #10503		03/25/2019	04/17/2019	03/24/2019		04/05/2019	57,406.31
200461294327	8763 Martin Rd Account # 910040976516, 2019-03	Paid by Check #10504		03/26/2019	04/18/2019	03/25/2019		04/05/2019	9,813.09
			Vendor 10006 - DTE Energy Co. Totals			Invoices	2		<u>\$67,219.40</u>
<b>Vendor 10010 - Genesee County Drain Commissioner - WWS</b>									
2019-00000005	Service Agreement with GCDC Water & Waste, 2019-03	Paid by Check #10511		04/01/2019	05/01/2019	03/31/2019		04/22/2019	26,956.00
			Vendor 10010 - Genesee County Drain Commissioner - WWS Totals			Invoices	1		<u>\$26,956.00</u>
<b>Vendor 10022 - McGraw Morris P.C.</b>									
5589	Legal, 2019-03	Paid by Check #10507		04/05/2019	05/05/2019	03/31/2019		04/22/2019	21,561.07
			Vendor 10022 - McGraw Morris P.C. Totals			Invoices	1		<u>\$21,561.07</u>
<b>Vendor 10090 - SemcoEnergy</b>									
03-19	4101 Fisher Rd, 2019-03	Paid by Check #10505		03/20/2019	04/15/2019	03/19/2019		04/05/2019	525.94
			Vendor 10090 - SemcoEnergy Totals			Invoices	1		<u>\$525.94</u>
<b>Vendor 10057 - Verizon Wireless</b>									
9827592719	Scada Monthly Service - Acct #542072785-00001, 2019-04	Paid by Check #10508		04/07/2019	04/28/2019	04/06/2019		04/22/2019	178.92
9827593697	WIN 911 Monthly Service - Acct #542169107-00001, 2019-04	Paid by Check #10508		04/07/2019	04/28/2019	04/06/2019		04/22/2019	47.32
9827630617	IPS Video Service - Acct #942170730-00001, 2019-04	Paid by Check #10508		04/07/2019	04/28/2019	04/06/2019		04/22/2019	40.01
			Vendor 10057 - Verizon Wireless Totals			Invoices	3		<u>\$266.25</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>10127 - WIN-911</b>									
85966ED1-2019516	Win-911 Maintenance - License Tracking #8003664	Paid by Check #10509		02/16/2019	05/17/2019	04/22/2019		04/22/2019	600.00
			Vendor <b>10127 - WIN-911</b> Totals			Invoices	1		<u>\$600.00</u>
Vendor <b>10062 - Worth Township D.P.W.</b>									
03-19	4001 Fisher Rd - Lake Huron Pump Station, 2019-03	Paid by Check #10510		04/03/2019	04/28/2019	03/31/2019		04/22/2019	78.84
			Vendor <b>10062 - Worth Township D.P.W.</b> Totals			Invoices	1		<u>\$78.84</u>
			Grand Totals			Invoices	13		<u><u>\$117,607.90</u></u>



# KWA 2019 Operations Budget

Through 04/30/19  
 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	221,808.11	.00	1,462,888.50	1,061,611.50	58	3,484,073.34
Interest	8,500.00	.00	8,500.00	165.12	.00	2,422.69	6,077.31	29	10,653.90
<b>REVENUE TOTALS</b>	<b>\$2,533,000.00</b>	<b>\$0.00</b>	<b>\$2,533,000.00</b>	<b>\$221,973.23</b>	<b>\$0.00</b>	<b>\$1,465,311.19</b>	<b>\$1,067,688.81</b>	<b>58%</b>	<b>\$3,494,727.24</b>
<b>EXPENSE</b>									
Professional Services	176,000.00	.00	176,000.00	3,925.00	33,257.50	96,308.00	46,434.50	74	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	134,780.00	188,692.00	.00	100	323,472.00
Permits, Print / Publications	2,000.00	.00	2,000.00	.00	.00	500.00	1,500.00	25	2,011.27
Utilities	1,102,500.00	(5,932.00)	1,096,568.00	66,390.39	27,270.42	462,486.94	606,810.64	45	869,158.10
Chemicals	90,000.00	.00	90,000.00	.00	41,860.00	.00	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	600.00	57,757.92	164,179.67	522,062.41	30	85,720.15
<b>EXPENSE TOTALS</b>	<b>\$2,524,472.00</b>	<b>\$0.00</b>	<b>\$2,524,472.00</b>	<b>\$97,871.39</b>	<b>\$338,167.84</b>	<b>\$945,402.61</b>	<b>\$1,240,901.55</b>	<b>51%</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>221,973.23</b>	<b>.00</b>	<b>1,465,311.19</b>	<b>1,067,688.81</b>	<b>58%</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>97,871.39</b>	<b>338,167.84</b>	<b>945,402.61</b>	<b>1,240,901.55</b>	<b>51%</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>\$124,101.84</b>	<b>(\$338,167.84)</b>	<b>\$519,908.58</b>	<b>(\$173,212.74)</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>221,973.23</b>	<b>.00</b>	<b>1,465,311.19</b>	<b>1,067,688.81</b>	<b>58%</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>97,871.39</b>	<b>338,167.84</b>	<b>945,402.61</b>	<b>1,240,901.55</b>	<b>51%</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>\$124,101.84</b>	<b>(\$338,167.84)</b>	<b>\$519,908.58</b>	<b>(\$173,212.74)</b>		<b>\$1,950,812.77</b>



# KWA Balance Sheet - Construction Fund

Through 04/30/19

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	138,171.95	107,813.60	30,358.35	28.16
002.02	Cash - Construction: Investment Account	1,421,928.81	1,618,703.22	(196,774.41)	(12.16)
<b>002 - Cash - Construction: Totals</b>		<b>\$1,560,100.76</b>	<b>\$1,726,516.82</b>	<b>(\$166,416.06)</b>	<b>(9.64%)</b>
<b>010</b>	<b>Cash - Restricted:</b>				
010.01	Cash - Restricted: Bond Reserve - Series 2014	17,343,122.39	17,093,367.49	249,754.90	1.46
010.02	Cash - Restricted: Bond Debt Service Account	5,296,528.03	14,439,789.17	(9,143,261.14)	(63.32)
010.03	Cash - Restricted: Bond Reserve - Series 2018	2,840,660.70	2,825,035.79	15,624.91	.55
<b>010 - Cash - Restricted: Totals</b>		<b>\$25,480,311.12</b>	<b>\$34,358,192.45</b>	<b>(\$8,877,881.33)</b>	<b>(25.84%)</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>\$353,418,834.51</b>	<b>\$362,492,809.31</b>	<b>(\$9,073,974.80)</b>	<b>(2.50%)</b>
<b>LIABILITIES AND FUND EQUITY</b>					
<b>LIABILITIES</b>					
202	Accounts Payable	20,137.50	734,589.88	(714,452.38)	(97.26)
<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 04/30/19

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>\$331,834,564.87</b>	<b>\$345,598,093.50</b>	<b>(\$13,763,528.63)</b>	<b>(3.98%)</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	(13,282,626.03)			
	Fund Expenses	8,593,072.20			
	<b>FUND EQUITY TOTALS</b>	<b>\$21,584,269.64</b>	<b>\$15,520,307.26</b>	<b>\$6,063,962.38</b>	<b>39.07%</b>
	<b>LIABILITIES AND FUND EQUITY TOTALS</b>	<b>\$353,418,834.51</b>	<b>\$361,118,400.76</b>	<b>(\$7,699,566.25)</b>	<b>(2.13%)</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 04/01/19 - 04/30/19  
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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
<b>Vendor 10001 - AECOM Technical Services, Inc.</b>									
2000174526	Professional Services	Paid by Check #20583		02/13/2019	03/13/2019	01/31/2019		04/05/2019	366.90
		Vendor 10001 - AECOM Technical Services, Inc. Totals					Invoices	1	<u>\$366.90</u>
<b>Vendor 10010 - Genesee County Drain Commissioner - WWS</b>									
2019-00000110	Debt Service - Series 2013	Paid by Check #20584		04/15/2019	05/15/2019	04/30/2019		04/22/2019	795,793.75
		Vendor 10010 - Genesee County Drain Commissioner - WWS Totals					Invoices	1	<u>\$795,793.75</u>
<b>Vendor 10047 - Huntington National Bank</b>									
2014A, May 2019	Debt Service - Series 2014A	Paid by EFT #3927		04/25/2019	04/25/2019	04/25/2019		04/25/2019	5,380,743.75
2018, May 2019	Debt Service - Series 2018	Paid by EFT #3928		04/25/2019	04/25/2019	04/25/2019		04/25/2019	1,609,525.00
		Vendor 10047 - Huntington National Bank Totals					Invoices	2	<u>\$6,990,268.75</u>
<b>Vendor 10022 - McGraw Morris P.C.</b>									
5590	Lapeer County Road Commission Show Cause	Paid by Check #20585		04/05/2019	05/05/2019	03/31/2019		04/22/2019	7,072.27
		Vendor 10022 - McGraw Morris P.C. Totals					Invoices	1	<u>\$7,072.27</u>
		Grand Totals					Invoices	5	<u><u>\$7,793,501.67</u></u>