



KWA Balance Sheet - Operations Fund

Through 06/30/18

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	1,625,948.27	555,154.34	1,070,793.93	192.88
001.02	Cash - Operations: Investment Account	5,330,479.46	5,322,512.93	7,966.53	.15
	001 - Cash - Operations: Totals	\$6,956,427.73	\$5,877,667.27	\$1,078,760.46	18.35%
040	Accounts Receivable	373,578.30	238,708.02	134,870.28	56.50
	ASSETS TOTALS	\$7,330,006.03	\$6,116,375.29	\$1,213,630.74	19.84%
	LIABILITIES AND FUND EQUITY				
	LIABILITIES				
202	Accounts Payable	132,082.45	119,751.19	12,331.26	10.30
	LIABILITIES TOTALS	\$132,082.45	\$119,751.19	\$12,331.26	10.30%
	FUND EQUITY				
395	Unrestricted Net Assets	7,141,325.62	7,141,325.62	.00	.00
	FUND EQUITY TOTALS Prior to Current Year Changes	\$7,141,325.62	\$7,141,325.62	\$0.00	0.00%
	Prior Year Fund Equity Adjustment	1,144,701.52			
	Fund Revenues	(2,336,686.93)			
	Fund Expenses	1,135,387.45			
	FUND EQUITY TOTALS	\$7,197,923.58	\$7,141,325.62	\$56,597.96	0.79%
	LIABILITIES AND FUND EQUITY TOTALS	\$7,330,006.03	\$7,261,076.81	\$68,929.22	0.95%
	Fund 1000 - Operations Totals	\$0.00	(\$1,144,701.52)	\$1,144,701.52	100.00%
	Fund Type Enterprise Funds Totals	\$0.00	(\$1,144,701.52)	\$1,144,701.52	100.00%
	Fund Category Proprietary Funds Totals	\$0.00	(\$1,144,701.52)	\$1,144,701.52	100.00%
	Grand Totals	\$0.00	(\$1,144,701.52)	\$1,144,701.52	100.00%



Operations Fund A/P Invoice Report

Payment Date Range 06/01/18 - 06/30/18
 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									
x06132018	Monthly Backup Service - Acct #287270517071, 2018-06	Paid by Check #10352		06/06/2018	06/28/2018	06/06/2018		06/25/2018	206.28
			Vendor 10079 - AT&T Totals			Invoices	1		\$206.28
Vendor 10068 - Comcast Business Services									
05/24/18	Service @ 4001 Fisher Rd - Acct #8529101260033437, 2018-06	Paid by Check #10345		05/24/2018	06/14/2018	06/01/2018		06/07/2018	134.85
			Vendor 10068 - Comcast Business Services Totals			Invoices	1		\$134.85
Vendor 10049 - Consumers Energy									
206700504984	4255 N Center Rd, 2018-05	Paid by Check #10346		05/21/2018	06/13/2018	05/20/2018		06/07/2018	34.05
			Vendor 10049 - Consumers Energy Totals			Invoices	1		\$34.05
Vendor 10006 - DTE Energy Co.									
200240799786	4001 Fisher Rd Account # 910041017328, 2018-05	Paid by Check #10347		05/24/2018	06/19/2018	05/23/2018		06/07/2018	75,152.72
210000482322	8763 Martin Rd Account # 910040976516, 2018-05	Paid by Check #10348		05/25/2018	06/21/2018	05/24/2018		06/07/2018	10,338.07
			Vendor 10006 - DTE Energy Co. Totals			Invoices	2		\$85,490.79
Vendor 10010 - Genesee County Drain Commissioner - WWS									
2018-00000007	Service Agreement with GCDC Water & Waste, 2018-05	Paid by Check #10349		05/31/2018	06/30/2018	05/31/2018		06/07/2018	26,956.00
			Vendor 10010 - Genesee County Drain Commissioner - WWS Totals			Invoices	1		\$26,956.00
Vendor 10076 - Jones Chemicals, Inc.									
758942	Lake Huron Pump Station-Sodium Hypochlorite	Paid by Check #10353		06/08/2018	07/08/2018	06/08/2018		06/25/2018	3,477.76
			Vendor 10076 - Jones Chemicals, Inc. Totals			Invoices	1		\$3,477.76
Vendor 10107 - Kennedy Industries, Inc.									
603336	R&M Equipment-Replace Seal on Pump #3	Paid by Check #10354		05/17/2018	06/17/2018	05/31/2018		06/25/2018	1,194.25
			Vendor 10107 - Kennedy Industries, Inc. Totals			Invoices	1		\$1,194.25
Vendor 10091 - Kerrigan Lawn Care									
2484	Lawn Service for May	Paid by Check #10350		06/03/2018	06/18/2018	05/31/2018		06/07/2018	144.00
			Vendor 10091 - Kerrigan Lawn Care Totals			Invoices	1		\$144.00
Vendor 10022 - McGraw Morris P.C.									
4928	Legal, 2018-05	Paid by Check #10355		06/06/2018	07/06/2018	05/31/2018		06/25/2018	1,737.68
			Vendor 10022 - McGraw Morris P.C. Totals			Invoices	1		\$1,737.68



Operations Fund A/P Invoice Report

Payment Date Range 06/01/18 - 06/30/18
 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									
2018-573	Lawn Maintenance - 05/18 thru 06/08/18	Paid by Check #10356		06/11/2018	07/11/2018	06/08/2018		06/25/2018	525.00
		Vendor 10087 - Michigan DPW Totals				Invoices	1		<u>\$525.00</u>
Vendor 10090 - SemcoEnergy									
05-18	4101 Fisher Rd, 2018-05	Paid by Check #10351		05/18/2018	06/14/2018	05/17/2018		06/07/2018	120.32
		Vendor 10090 - SemcoEnergy Totals				Invoices	1		<u>\$120.32</u>
Vendor 10057 - Verizon Wireless									
9808539667	Scada Monthly Service - Acct #542072785-00001, 2018-06	Paid by Check #10357		06/07/2018	06/28/2018	06/07/2018		06/25/2018	178.48
9808576118	IPS Video Service - Acct #942170730-00001, 2018-06	Paid by Check #10357		06/07/2018	06/28/2018	06/07/2018		06/25/2018	40.01
		Vendor 10057 - Verizon Wireless Totals				Invoices	2		<u>\$218.49</u>
Vendor 10062 - Worth Township D.P.W.									
05-18	4001 Fisher Rd - Lake Huron Pump Station, 2018-05	Paid by Check #10358		06/05/2018	06/28/2018	05/31/2018		06/25/2018	1,944.93
		Vendor 10062 - Worth Township D.P.W. Totals				Invoices	1		<u>\$1,944.93</u>
		Grand Totals				Invoices	15		<u><u>\$122,184.40</u></u>



KWA 2018 Operations Budget

Through 06/30/18
 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	3,366,000.00	.00	3,366,000.00	373,578.30	.00	2,328,680.40	1,037,319.60	69	441,073.68
Interest	5,000.00	.00	5,000.00	905.23	.00	7,966.53	(2,966.53)	159	11,062.17
REVENUE TOTALS	\$3,371,000.00	\$0.00	\$3,371,000.00	\$374,483.53	\$0.00	\$2,336,646.93	\$1,034,353.07	69%	\$452,135.85
EXPENSE									
Professional Services	162,000.00	(1,000.00)	161,000.00	3,976.07	.00	126,859.30	34,140.70	79	1,084,192.95
Insurances	85,000.00	.00	85,000.00	.00	19,543.00	62,907.00	2,550.00	97	69,222.00
Administration	323,472.00	.00	323,472.00	26,956.00	80,868.00	242,604.00	.00	100	131,824.00
Permits, Print / Publications	.00	1,000.00	1,000.00	42.00	.00	642.00	358.00	64	675.65
Utilities	2,161,150.00	.00	2,161,150.00	93,202.78	17,902.99	646,076.49	1,497,170.52	31	289,742.25
Chemicals	78,200.00	.00	78,200.00	6,974.88	29,576.40	10,423.60	38,200.00	51	3,268.32
Supplies	2,488.00	.00	2,488.00	26.10	.00	48.85	2,439.15	2	910.06
Repairs and Maintenance	131,000.00	.00	131,000.00	5,277.00	5,023.09	45,826.21	80,150.70	39	17,002.14
EXPENSE TOTALS	\$2,943,310.00	\$0.00	\$2,943,310.00	\$136,454.83	\$152,913.48	\$1,135,387.45	\$1,655,009.07	44%	\$1,596,837.37
Fund 1000 - Operations Totals									
REVENUE TOTALS	3,371,000.00	.00	3,371,000.00	374,483.53	.00	2,336,646.93	1,034,353.07	69%	452,135.85
EXPENSE TOTALS	2,943,310.00	.00	2,943,310.00	136,454.83	152,913.48	1,135,387.45	1,655,009.07	44%	1,596,837.37
Fund 1000 - Operations Totals	\$427,690.00	\$0.00	\$427,690.00	\$238,028.70	(\$152,913.48)	\$1,201,259.48	(\$620,656.00)		(\$1,144,701.52)
Grand Totals									
REVENUE TOTALS	3,371,000.00	.00	3,371,000.00	374,483.53	.00	2,336,646.93	1,034,353.07	69%	452,135.85
EXPENSE TOTALS	2,943,310.00	.00	2,943,310.00	136,454.83	152,913.48	1,135,387.45	1,655,009.07	44%	1,596,837.37
Grand Totals	\$427,690.00	\$0.00	\$427,690.00	\$238,028.70	(\$152,913.48)	\$1,201,259.48	(\$620,656.00)		(\$1,144,701.52)



KWA Balance Sheet - Construction Fund

Through 06/30/18

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	226,867.41	740,810.84	(513,943.43)	(69.38)
002.02	Cash - Construction: Investment Account	3,117,088.98	1,115,600.28	2,001,488.70	179.41
	002 - Cash - Construction: Totals	\$3,343,956.39	\$1,856,411.12	\$1,487,545.27	80.13%
010	Cash - Restricted:				
010.01	Cash - Restricted: Bond Reserve - Series 2014	16,986,090.89	16,674,039.51	312,051.38	1.87
010.02	Cash - Restricted: Bond Debt Service Account	7,422,526.65	11,392,235.64	(3,969,708.99)	(34.85)
010.03	Cash - Restricted: Bond Reserve - Series 2018	2,818,281.59	9,503,241.24	(6,684,959.65)	(70.34)
	010 - Cash - Restricted: Totals	\$27,226,899.13	\$37,569,516.39	(\$10,342,617.26)	(27.53%)
020	Cash on Deposit:				
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
	020 - Cash on Deposit: Totals	\$200,000.00	\$528,623.51	(\$328,623.51)	(62.17%)
040	Accounts Receivable	.00	81,408.76	(81,408.76)	(100.00)
061	Interest Receivable				
061.01	Interest Receivable Debt Reserve/Retirement	.00	14,221.02	(14,221.02)	(100.00)
	061 - Interest Receivable Totals	\$0.00	\$14,221.02	(\$14,221.02)	(100.00%)
158	Construction in Progress	329,318,486.05	331,427,489.33	(2,109,003.28)	(.64)
	ASSETS TOTALS	\$360,089,341.57	\$371,477,670.13	(\$11,388,328.56)	(3.07%)
LIABILITIES AND FUND EQUITY					
LIABILITIES					
202	Accounts Payable	1,372,650.59	4,004,286.36	(2,631,635.77)	(65.72)
250	Bonds Payable - Current				
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)
	250 - Bonds Payable - Current Totals	\$0.00	\$78,475,000.00	(\$78,475,000.00)	(100.00%)
251	Interest Payable				
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
	251 - Interest Payable Totals	\$5,891,712.55	\$5,891,712.55	\$0.00	0.00%
252	Lease Payable - Current Portion				
252.01	Lease Payable - Current Portion GCDC-WWS, Series 2013	.00	865,000.00	(865,000.00)	(100.00)
	252 - Lease Payable - Current Portion Totals	\$0.00	\$865,000.00	(\$865,000.00)	(100.00%)



KWA Balance Sheet - Construction Fund

Through 06/30/18

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					
253	Lease Interest Payable				
253.01	Lease Interest Payable GCDC-WWS, Series 2013	692,578.15	692,578.15	.00	.00
	253 - Lease Interest Payable Totals	\$692,578.15	\$692,578.15	\$0.00	0.00%
289	Premium on Bonds				
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	+++
	289 - Premium on Bonds Totals	\$17,224,056.87	\$10,240,138.17	\$6,983,918.70	68.20%
300	Bonds Payable - Long-term				
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	+++
	300 - Bonds Payable - Long-term Totals	\$282,130,000.00	\$216,395,000.00	\$65,735,000.00	30.38%
301	Lease Payable - Long Term				
301.01	Lease Payable - Long Term GCDC-WWS, Series 2013	34,135,000.00	34,135,000.00	.00	.00
	301 - Lease Payable - Long Term Totals	\$34,135,000.00	\$34,135,000.00	\$0.00	0.00%
302	Lease Interest Payable Long-term				
302.01	Lease Interest Payable Long-term GCDCWWS, 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	\$346,704,645.80	\$355,957,362.87	(\$9,252,717.07)	(2.60%)
FUND EQUITY					
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
	FUND EQUITY TOTALS Prior to Current Year Changes	(\$2,280,986.90)	(\$2,280,986.90)	\$0.00	0.00%
	Prior Year Fund Equity Adjustment	(17,801,294.16)			
	Fund Revenues	(15,229,200.44)			
	Fund Expenses	17,364,811.93			
	FUND EQUITY TOTALS	\$13,384,695.77	(\$2,280,986.90)	\$15,665,682.67	686.79%
	LIABILITIES AND FUND EQUITY TOTALS	\$360,089,341.57	\$353,676,375.97	\$6,412,965.60	1.81%
	Fund 2400 - LHI Totals	\$0.00	\$17,801,294.16	(\$17,801,294.16)	(100.00%)
	Fund Type Enterprise Funds Totals	\$0.00	\$17,801,294.16	(\$17,801,294.16)	(100.00%)
	Fund Category Proprietary Funds 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 06/01/18 - 06/30/18
 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 10001 - AECOM Technical Services, Inc.									
2000071418	2018 VSAT	Paid by Check #20544		06/13/2018	07/13/2018	05/31/2018		06/25/2018	3,107.40
		Vendor 10001 - AECOM Technical Services, Inc. Totals				Invoices	1		<u>\$3,107.40</u>
Vendor 10044 - E & L Construction									
PA #16	S.4004 IPS, 2018 - 05	Paid by Check #20545		06/01/2018	07/01/2018	05/31/2018		06/25/2018	68,532.58
		Vendor 10044 - E & L Construction Totals				Invoices	1		<u>\$68,532.58</u>
Vendor 10018 - L. D'Agostini & Sons, Inc.									
PA #21 - S.4005	S.4005 IPS to Jefferson Rd, 2018-05	Paid by Check #20542		06/04/2018	06/04/2018	05/31/2018		06/04/2018	113,698.20
PA #20 - S.4001	S.4001 LHPS, 2018 - 05	Paid by Check #20546		06/18/2018	07/18/2018	05/31/2018		06/25/2018	133,105.21
		Vendor 10018 - L. D'Agostini & Sons, Inc. Totals				Invoices	2		<u>\$246,803.41</u>
Vendor 10022 - McGraw Morris P.C.									
4929	Lapeer County Road Commission Show Cause	Paid by Check #20547		06/06/2018	07/06/2018	05/31/2018		06/25/2018	10,936.07
		Vendor 10022 - McGraw Morris P.C. Totals				Invoices	1		<u>\$10,936.07</u>
Vendor 10102 - Pre Construction Media									
PCMC0050	Post-Construction Video - Water Main Construction ~ 62,900 feet	Paid by Check #20543		05/22/2018	05/30/2018	05/22/2018		06/06/2018	17,900.00
		Vendor 10102 - Pre Construction Media Totals				Invoices	1		<u>\$17,900.00</u>
		Grand Totals				Invoices	6		<u><u>\$347,279.46</u></u>