



# KWA Balance Sheet - Operations Fund

Through 04/30/18

Detail Listing

Include Rollup Account/Rollup to Account

Account	Account Description	Current YTD Balance	Prior Year Total Actual	Net Change	Change %
Fund Category <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: F.M. Checking Account	1,325,577.90	555,154.34	770,423.56	138.78
001.02	Cash - Operations: F.M. Investment Acct.	5,328,698.36	5,322,512.93	6,185.43	.12
	<b>001 - Cash - Operations: Totals</b>	<b>\$6,654,276.26</b>	<b>\$5,877,667.27</b>	<b>\$776,608.99</b>	<b>13.21%</b>
040	Accounts Receivable	223,179.66	238,708.02	(15,528.36)	(6.51)
	<b>ASSETS TOTALS</b>	<b>\$6,877,455.92</b>	<b>\$6,116,375.29</b>	<b>\$761,080.63</b>	<b>12.44%</b>
<b>LIABILITIES AND FUND EQUITY</b>					
<b>LIABILITIES</b>					
202	Accounts Payable	120,867.93	119,751.19	1,116.74	.93
	<b>LIABILITIES TOTALS</b>	<b>\$120,867.93</b>	<b>\$119,751.19</b>	<b>\$1,116.74</b>	<b>0.93%</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	(1,635,481.15)			
	Fund Expenses	875,517.26			
	<b>FUND EQUITY TOTALS</b>	<b>\$6,756,587.99</b>	<b>\$7,141,325.62</b>	<b>(\$384,737.63)</b>	<b>(5.39%)</b>
	<b>LIABILITIES AND FUND EQUITY TOTALS</b>	<b>\$6,877,455.92</b>	<b>\$7,261,076.81</b>	<b>(\$383,620.89)</b>	<b>(5.28%)</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 04/01/18 - 04/30/18  
 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
<b>Vendor 10079 - AT&amp;T</b>									
X04132018	Monthly Backup Service - Acct #287270517071, 2018-04	Paid by Check #10324		04/06/2018	04/28/2018	04/06/2018		04/20/2018	201.28
			Vendor 10079 - AT&T Totals			Invoices	1		<u>\$201.28</u>
<b>Vendor 10068 - Comcast Business Services</b>									
03/24/18	Service @ 4001 Fisher Rd - Acct #8529101260033437, 2017-04	Paid by Check #10318		03/24/2018	04/14/2018	04/01/2018		04/06/2018	134.85
			Vendor 10068 - Comcast Business Services Totals			Invoices	1		<u>\$134.85</u>
<b>Vendor 10049 - Consumers Energy</b>									
203051940007	4255 N Center Rd, 2018-03	Paid by Check #10319		03/21/2018	04/13/2018	03/21/2018		04/06/2018	30.00
			Vendor 10049 - Consumers Energy Totals			Invoices	1		<u>\$30.00</u>
<b>Vendor 10006 - DTE Energy Co.</b>									
200110700044	4001 Fisher Rd Account # 910041017328, 2018-03	Paid by Check #10320		03/23/2018	04/17/2018	03/23/2018		04/06/2018	53,057.07
200050698355	8763 Martin Rd Account # 910040976516, 2018-03	Paid by Check #10321		03/26/2018	04/18/2018	03/26/2018		04/06/2018	10,589.00
			Vendor 10006 - DTE Energy Co. Totals			Invoices	2		<u>\$63,646.07</u>
<b>Vendor 10010 - Genesee County Drain Commissioner - WWS</b>									
2018-00000004	Service Agreement with GCDC Water & Waste, 2018-03	Paid by Check #10322		03/28/2018	04/27/2018	03/31/2018		04/06/2018	26,956.00
			Vendor 10010 - Genesee County Drain Commissioner - WWS Totals			Invoices	1		<u>\$26,956.00</u>
<b>Vendor 10091 - Kerrigan Lawn Care</b>									
2472	Snow Plow 03-08-18	Paid by Check #10325		04/18/2018	05/03/2018	03/31/2018		04/20/2018	85.00
			Vendor 10091 - Kerrigan Lawn Care Totals			Invoices	1		<u>\$85.00</u>
<b>Vendor 10022 - McGraw Morris P.C.</b>									
4821	Legal, 2018-03	Paid by Check #10326		04/10/2018	05/10/2018	03/31/2018		04/20/2018	6,173.57
4823	MI Subpoena Document Review 3025.1005 Phase 2, 2018-03	Paid by Check #10326		04/10/2018	05/10/2018	03/31/2018		04/20/2018	28,725.00
			Vendor 10022 - McGraw Morris P.C. Totals			Invoices	2		<u>\$34,898.57</u>
<b>Vendor 10090 - SemcoEnergy</b>									
03-18	4101 Fisher Rd, 2018-03	Paid by Check #10323		03/20/2018	04/16/2018	03/20/2018		04/06/2018	326.30
			Vendor 10090 - SemcoEnergy Totals			Invoices	1		<u>\$326.30</u>
<b>Vendor 10057 - Verizon Wireless</b>									
9804836140	Scada Monthly Service - Acct #542072785-00001, 2018-04	Paid by Check #10327		04/07/2018	04/28/2018	04/07/2018		04/20/2018	178.48



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<b>Vendor 10057 - Verizon Wireless</b>									
9804872539	IPS Video Service - Acct #942170730-00001, 2018-04	Paid by Check #10327		04/07/2018	04/28/2018	04/07/2018		04/20/2018	40.01
		Vendor 10057 - Verizon Wireless Totals				Invoices	2		<u>\$218.49</u>
<b>Vendor 10062 - Worth Township D.P.W.</b>									
03-18	4001 Fisher Rd - Lake Huron Pump Station, 2018-03	Paid by Check #10328		04/03/2018	04/28/2018	03/31/2018		04/20/2018	66.94
		Vendor 10062 - Worth Township D.P.W. Totals				Invoices	1		<u>\$66.94</u>
		Grand Totals				Invoices	13		<u><u>\$126,563.50</u></u>



# KWA 2018 Operations Budget

Through 04/30/18  
 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
<b>Fund 1000 - Operations</b>									
<b>REVENUE</b>									
Commodity	3,366,000.00	.00	3,366,000.00	223,179.66	.00	1,629,255.72	1,736,744.28	48	441,073.68
Interest	5,000.00	.00	5,000.00	904.93	.00	6,185.43	(1,185.43)	124	11,062.17
<b>REVENUE TOTALS</b>	<b>\$3,371,000.00</b>	<b>\$0.00</b>	<b>\$3,371,000.00</b>	<b>\$224,084.59</b>	<b>\$0.00</b>	<b>\$1,635,441.15</b>	<b>\$1,735,558.85</b>	<b>49%</b>	<b>\$452,135.85</b>
<b>EXPENSE</b>									
Professional Services	162,000.00	(1,000.00)	161,000.00	25,150.28	.00	119,955.55	41,044.45	75	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	134,780.00	188,692.00	.00	100	131,824.00
Permits, Print / Publications	.00	1,000.00	1,000.00	.00	.00	.00	1,000.00	0	675.65
Utilities	2,161,150.00	.00	2,161,150.00	66,429.16	25,673.60	464,729.00	1,670,747.40	23	289,742.25
Chemicals	78,200.00	.00	78,200.00	.00	40,000.00	.00	38,200.00	51	3,268.32
Supplies	2,488.00	.00	2,488.00	.00	.00	22.75	2,465.25	1	910.06
Repairs and Maintenance	131,000.00	.00	131,000.00	2,887.11	1,802.71	39,210.96	89,986.33	31	17,002.14
<b>EXPENSE TOTALS</b>	<b>\$2,943,310.00</b>	<b>\$0.00</b>	<b>\$2,943,310.00</b>	<b>\$121,422.55</b>	<b>\$221,799.31</b>	<b>\$875,517.26</b>	<b>\$1,845,993.43</b>	<b>37%</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>224,084.59</b>	<b>.00</b>	<b>1,635,441.15</b>	<b>1,735,558.85</b>	<b>49%</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>121,422.55</b>	<b>221,799.31</b>	<b>875,517.26</b>	<b>1,845,993.43</b>	<b>37%</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>\$102,662.04</b>	<b>(\$221,799.31)</b>	<b>\$759,923.89</b>	<b>(\$110,434.58)</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>224,084.59</b>	<b>.00</b>	<b>1,635,441.15</b>	<b>1,735,558.85</b>	<b>49%</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>121,422.55</b>	<b>221,799.31</b>	<b>875,517.26</b>	<b>1,845,993.43</b>	<b>37%</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>\$102,662.04</b>	<b>(\$221,799.31)</b>	<b>\$759,923.89</b>	<b>(\$110,434.58)</b>		<b>(\$1,144,701.52)</b>



# KWA Balance Sheet - Construction Fund

Through 04/30/18

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: F.M. Checking Account	3,514,933.87	740,810.84	2,774,123.03	374.47
002.02	Cash - Construction: F.M. Investment Acct.	616,504.84	1,115,600.28	(499,095.44)	(44.74)
	<b>002 - Cash - Construction: Totals</b>	<b>\$4,131,438.71</b>	<b>\$1,856,411.12</b>	<b>\$2,275,027.59</b>	<b>122.55%</b>
<b>010</b>	<b>Cash - Restricted:</b>				
010.01	Cash - Restricted: 2014 Bond Debt Reserve	16,915,343.12	16,674,039.51	241,303.61	1.45
010.02	Cash - Restricted: 2013 & 2014 Bonds Debt Service	2,755,697.95	11,392,235.64	(8,636,537.69)	(75.81)
010.03	Cash - Restricted: 2016 Bond Debt Reserve & Cap Int	2,813,837.40	9,503,241.24	(6,689,403.84)	(70.39)
	<b>010 - Cash - Restricted: Totals</b>	<b>\$22,484,878.47</b>	<b>\$37,569,516.39</b>	<b>(\$15,084,637.92)</b>	<b>(40.15%)</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	329,318,486.05	331,427,489.33	(2,109,003.28)	(.64)
	<b>ASSETS TOTALS</b>	<b>\$356,134,803.23</b>	<b>\$371,477,670.13</b>	<b>(\$15,342,866.90)</b>	<b>(4.13%)</b>
<b>LIABILITIES AND FUND EQUITY</b>					
<b>LIABILITIES</b>					
202	Accounts Payable	1,794,439.59	4,004,286.36	(2,209,846.77)	(55.19)
<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 04/30/18

Detail Listing

Include Rollup Account/Rollup to Account

Account	Account Description	Current YTD Balance	Prior Year Total Actual	Net Change	Change %
Fund Category <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/Discount on Bonds</b>				
289.01	Premium/Discount on Bonds Series 2014A	10,240,138.17	10,240,138.17	.00	.00
289.03	Premium/Discount on Bonds Series 2018	6,983,918.70	.00	6,983,918.70	+++
	<b>289 - Premium/Discount 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>\$347,126,434.80</b>	<b>\$355,957,362.87</b>	<b>(\$8,830,928.07)</b>	<b>(2.48%)</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	(10,486,570.64)			
	Fund Expenses	16,998,509.47			
	<b>FUND EQUITY TOTALS</b>	<b>\$9,008,368.43</b>	<b>(\$2,280,986.90)</b>	<b>\$11,289,355.33</b>	<b>494.93%</b>
	<b>LIABILITIES AND FUND EQUITY TOTALS</b>	<b>\$356,134,803.23</b>	<b>\$353,676,375.97</b>	<b>\$2,458,427.26</b>	<b>0.70%</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 04/01/18 - 04/30/18  
 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	
<b>Vendor 10010 - Genesee County Drain Commissioner - WWS</b>										
2018-00000011	Debt Service - Series 2013	Paid by Check #20528		04/01/2018	04/30/2018	04/01/2018		04/20/2018	813,793.75	
	Vendor 10010 - Genesee County Drain Commissioner - WWS Totals							Invoices	1	<u>813,793.75</u>
<b>Vendor 10047 - Huntington National Bank</b>										
4440	Annual Bond Paying Agent Fees for Series 2014A	Paid by Check #20529		03/08/2018	04/08/2018	04/08/2018		04/20/2018	250.00	
2016, May 2018	Debt Service - Series 2016	Paid by EFT #3923		04/06/2018	04/06/2018	04/06/2018		04/06/2018	1,388,668.04	
2014A, May 2018	Debt Service - Series 2014A	Paid by EFT #3924		04/26/2018	04/26/2018	04/26/2018		04/26/2018	5,481,118.75	
	Vendor 10047 - Huntington National Bank Totals							Invoices	3	<u>\$6,870,036.79</u>
<b>Vendor 10014 - ImageMaster, LLC</b>										
47300	Series 2018 Bond OS Printing	Paid by Check #20530		03/29/2018	04/28/2018	03/29/2018		04/20/2018	3,500.00	
	Vendor 10014 - ImageMaster, LLC Totals							Invoices	1	<u>\$3,500.00</u>
<b>Vendor 10022 - McGraw Morris P.C.</b>										
4822	Lapeer County Road Commission Show Cause	Paid by Check #20531		04/10/2018	05/10/2018	03/31/2018		04/20/2018	16,298.57	
	Vendor 10022 - McGraw Morris P.C. Totals							Invoices	1	<u>\$16,298.57</u>
<b>Vendor 10023 - Miller, Canfield, Paddock and Stone, PLC</b>										
1392314	Series 2018 Bond Legal Counsel	Paid by Check #20532		04/10/2018	05/10/2018	04/10/2018		04/20/2018	115,036.25	
	Vendor 10023 - Miller, Canfield, Paddock and Stone, PLC Totals							Invoices	1	<u>\$115,036.25</u>
<b>Vendor 10103 - Transnation Title Agency Great Lakes Division LLC</b>										
220609	Basic Search - 8820 Clear Lake Rd, Brown City, MI 48416	Paid by Check #20526		03/23/2018	04/23/2018	03/06/2018		04/06/2018	85.00	
	Vendor 10103 - Transnation Title Agency Great Lakes Division LLC Totals							Invoices	1	<u>\$85.00</u>
<b>Vendor 10034 - Wade Trim</b>										
3009096	Construction PM 2018 - 02	Paid by Check #20527		03/22/2018	04/22/2018	02/28/2018		04/06/2018	4,448.76	
	Vendor 10034 - Wade Trim Totals							Invoices	1	<u>\$4,448.76</u>
	Grand Totals							Invoices	9	<u>\$7,823,199.12</u>