



KWA Balance Sheet - Operations Fund

Through 12/31/16

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: F.M. Checking Account	175,399.21	248,450.00	(73,050.79)	(29.40)
001.02	Cash - Operations: F.M. Investment Acct.	6,614,796.96	6,911,450.76	(296,653.80)	(4.29)
	001 - Cash - Operations: Totals	\$6,790,196.17	\$7,159,900.76	(\$369,704.59)	(5.16%)
	ASSETS TOTALS	\$6,790,196.17	\$7,159,900.76	(\$369,704.59)	(5.16%)
LIABILITIES AND FUND EQUITY					
LIABILITIES					
202	Accounts Payable	37,729.00	18,575.14	19,153.86	103.12
	LIABILITIES TOTALS	\$37,729.00	\$18,575.14	\$19,153.86	103.12%
FUND EQUITY					
395	Unrestricted Net Assets	5,386,554.78	5,386,554.78	.00	.00
	FUND EQUITY TOTALS Prior to Current Year Changes	\$5,386,554.78	\$5,386,554.78	\$0.00	0.00%
	Prior Year Fund Equity Adjustment	(1,754,770.84)			
	Fund Revenues	(3,346.20)			
	Fund Expenses	392,204.65			
	FUND EQUITY TOTALS	\$6,752,467.17	\$5,386,554.78	\$1,365,912.39	25.36%
	LIABILITIES AND FUND EQUITY TOTALS	\$6,790,196.17	\$5,405,129.92	\$1,385,066.25	25.63%
	Fund 1000 - Operations Totals	\$0.00	\$1,754,770.84	(\$1,754,770.84)	(100.00%)
	Fund Type Enterprise Funds Totals	\$0.00	\$1,754,770.84	(\$1,754,770.84)	(100.00%)
	Fund Category Proprietary Funds Totals	\$0.00	\$1,754,770.84	(\$1,754,770.84)	(100.00%)
	Grand Totals	\$0.00	\$1,754,770.84	(\$1,754,770.84)	(100.00%)



Operations Fund A/P Invoice Report

Payment Date Range 12/01/16 - 12/31/16
 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									
X12132016	Monthly Backup Service - Acct #287270517071, 2016-12	Paid by Check #10132		12/06/2016	12/28/2016	12/06/2016		12/20/2016	422.68
Vendor 10079 - AT&T Totals							Invoices	1	\$422.68
Vendor 10054 - Barry A. Wolf, PLLC									
12/02/16	MI Subpoena Document Review, 2016-11	Paid by Check #10133		12/02/2016	01/02/2017	11/30/2016		12/20/2016	3,317.00
Vendor 10054 - Barry A. Wolf, PLLC Totals							Invoices	1	\$3,317.00
Vendor 10049 - Consumers Energy									
202517282625	4255 N Center Rd, 2016-11	Paid by Check #10125		11/18/2016	12/12/2016	11/18/2016		12/08/2016	279.18
Vendor 10049 - Consumers Energy Totals							Invoices	1	\$279.18
Vendor 10006 - DTE Energy Co.									
7342956	4001 Fisher Rd Account # 0002-9087-4, 2016-11	Paid by Check #10134		11/22/2016	12/27/2016	11/22/2016		12/20/2016	24,068.07
7345702	8763 Martin Rd Account # 0002-8734-2, 2016-11	Paid by Check #10134		11/23/2016	12/27/2016	11/23/2016		12/20/2016	9,895.55
Vendor 10006 - DTE Energy Co. Totals							Invoices	2	\$33,963.62
Vendor 10010 - Genesee County Drain Commissioner - WWS									
2016-00000012	Service Agreement with GCDC Water & Waste, 2016-11	Paid by Check #10126		11/30/2016	12/30/2016	11/30/2016		12/08/2016	3,000.00
Vendor 10010 - Genesee County Drain Commissioner - WWS Totals							Invoices	1	\$3,000.00
Vendor 10085 - Lake Superior Consulting, LLC									
28652	Point & Cathodic Protection Testing	Paid by Check #10127		11/21/2016	12/21/2016	11/21/2016		12/08/2016	9,303.15
28765	Point & Cathodic Protection Testing	Paid by Check #10127		11/30/2016	12/30/2016	11/30/2016		12/08/2016	5,374.25
Vendor 10085 - Lake Superior Consulting, LLC Totals							Invoices	2	\$14,677.40
Vendor 10022 - McGraw Morris P.C.									
3910	Legal, 2016-11	Paid by Check #10135		12/06/2016	01/06/2017	11/30/2016		12/20/2016	18,892.67
3941	MI Subpoena Document Review, 2016-11	Paid by Check #10135		12/13/2016	01/13/2017	11/30/2016		12/20/2016	50,000.00
Vendor 10022 - McGraw Morris P.C. Totals							Invoices	2	\$68,892.67
Vendor 10048 - Peabody Insurance									
34286	General Liability Insurance, Policy #0007448, (2 of 4)	Paid by Check #10128		11/28/2016	12/28/2016	12/06/2016		12/08/2016	4,346.00
34287	General Liability Insurance, Policy #0007448, (2 of 4)	Paid by Check #10128		11/28/2016	12/28/2016	12/06/2016		12/08/2016	14,537.00
Vendor 10048 - Peabody Insurance Totals							Invoices	2	\$18,883.00



Operations Fund A/P Invoice Report

Payment Date Range 12/01/16 - 12/31/16
 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 10026 - Plante & Moran, PLLC									
1383235	Financial Assistance	Paid by Check #10129		11/30/2016	12/30/2016	11/30/2016		12/08/2016	3,654.00
1384308	Audit - Fiscal Year 2016	Paid by Check #10136		12/05/2016	01/05/2016	12/05/2016		12/20/2016	10,000.00
Vendor 10026 - Plante & Moran, PLLC Totals							Invoices	2	<u>\$13,654.00</u>
Vendor 10075 - Public Financial Management, Inc.									
17103	Disclosure & Filing fee for 2015 audit on EMMA	Paid by Check #10130		03/31/2016	12/31/2016	12/01/2016		12/08/2016	1,000.00
Vendor 10075 - Public Financial Management, Inc. Totals							Invoices	1	<u>\$1,000.00</u>
Vendor 10057 - Verizon Wireless									
9776524991	Monthly Service - Acct #542072785-00001, 2016-12	Paid by Check #10137		12/06/2016	01/01/2017	12/06/2016		12/20/2016	42.12
Vendor 10057 - Verizon Wireless Totals							Invoices	1	<u>\$42.12</u>
Vendor 10062 - Worth Township D.P.W.									
11-16	4001 Fisher Rd - Lake Huron Pump Station, 2016-11	Paid by Check #10131		11/30/2016	12/20/2016	11/30/2016		12/08/2016	120.99
Vendor 10062 - Worth Township D.P.W. Totals							Invoices	1	<u>\$120.99</u>
Grand Totals							Invoices	17	<u><u>\$158,252.66</u></u>



KWA 2017 Operations Budget

Through 12/31/16
 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									
Annual Fee	.00	.00	.00	.00	.00	.00	.00	+++	1,938,000.00
Interest	10,000.00	.00	10,000.00	1,111.52	.00	3,346.20	6,653.80	33	11,270.40
REVENUE TOTALS	\$10,000.00	\$0.00	\$10,000.00	\$1,111.52	\$0.00	\$3,346.20	\$6,653.80	33%	\$1,949,270.40
EXPENSE									
Professional Services	500,000.00	.00	500,000.00	44,993.80	28,631.85	256,011.29	215,356.86	57	154,313.94
Insurances	60,000.00	.00	60,000.00	18,883.00	.00	42,042.00	17,958.00	70	3,486.00
Administration	36,000.00	.00	36,000.00	3,000.00	27,000.00	9,000.00	.00	100	36,000.00
Permits, Print / Publications	5,000.00	.00	5,000.00	.00	.00	.00	5,000.00	0	699.62
Utilities	150,000.00	.00	150,000.00	1,030.00	34,878.64	84,981.36	30,140.00	80	.00
Travel Reimbursement	3,000.00	.00	3,000.00	.00	.00	.00	3,000.00	0	.00
Supplies	50,000.00	(10,000.00)	40,000.00	.00	.00	.00	40,000.00	0	.00
Repairs and Maintenance	.00	10,000.00	10,000.00	170.00	.00	170.00	9,830.00	2	.00
EXPENSE TOTALS	\$804,000.00	\$0.00	\$804,000.00	\$68,076.80	\$90,510.49	\$392,204.65	\$321,284.86	60%	\$194,499.56
Fund 1000 - Operations Totals									
REVENUE TOTALS	10,000.00	.00	10,000.00	1,111.52	.00	3,346.20	6,653.80	33%	1,949,270.40
EXPENSE TOTALS	804,000.00	.00	804,000.00	68,076.80	90,510.49	392,204.65	321,284.86	60%	194,499.56
Fund 1000 - Operations Totals	(\$794,000.00)	\$0.00	(\$794,000.00)	(\$66,965.28)	(\$90,510.49)	(\$388,858.45)	(\$314,631.06)		\$1,754,770.84
Grand Totals									
REVENUE TOTALS	10,000.00	.00	10,000.00	1,111.52	.00	3,346.20	6,653.80	33%	1,949,270.40
EXPENSE TOTALS	804,000.00	.00	804,000.00	68,076.80	90,510.49	392,204.65	321,284.86	60%	194,499.56
Grand Totals	(\$794,000.00)	\$0.00	(\$794,000.00)	(\$66,965.28)	(\$90,510.49)	(\$388,858.45)	(\$314,631.06)		\$1,754,770.84



KWA Balance Sheet - Construction Fund

Through 12/31/16

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: F.M. Checking Account	591,635.87	300,000.00	291,635.87	97.21
002.02	Cash - Construction: F.M. Investment Acct.	3,713,217.16	10,609,828.97	(6,896,611.81)	(65.00)
	002 - Cash - Construction: Totals	\$4,304,853.03	\$10,909,828.97	(\$6,604,975.94)	(60.54%)
010	Cash - Restricted:				
010.01	Cash - Restricted: 2014 Bond Debt Reserve	16,366,659.89	16,187,951.81	178,708.08	1.10
010.02	Cash - Restricted: 2013 & 2014 Bonds Debt Service	4,440,060.00	5,563,743.75	(1,123,683.75)	(20.20)
010.03	Cash - Restricted: 2016 Bond Debt Reserve & Cap Int	10,585,695.90	11,867,940.19	(1,282,244.29)	(10.80)
	010 - Cash - Restricted: Totals	\$31,392,415.79	\$33,619,635.75	(\$2,227,219.96)	(6.62%)
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	500,000.00	500,000.00	.00	.00
020.03	Cash on Deposit: St. Clair County	200,000.00	200,000.00	.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	\$900,000.00	\$900,000.00	\$0.00	0.00%
040	Accounts Receivable	33,533.74	33,533.74	.00	.00
061	Interest Receivable				
061.01	Interest Receivable Debt Reserve/Retirement	74,117.63	74,117.63	.00	.00
	061 - Interest Receivable Totals	\$74,117.63	\$74,117.63	\$0.00	0.00%
158	Construction in Progress	310,377,286.88	310,377,286.88	.00	.00
	ASSETS TOTALS	\$347,082,207.07	\$355,914,402.97	(\$8,832,195.90)	(2.48%)
LIABILITIES AND FUND EQUITY					
LIABILITIES					
202	Accounts Payable	3,554,489.21	6,846,634.49	(3,292,145.28)	(48.08)
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	1,090,280.55	1,090,280.55	.00	.00
	251 - Interest Payable Totals	\$5,726,733.70	\$5,726,733.70	\$0.00	0.00%
253	Lease Interest Payable				
253.01	Lease Interest Payable GCDC-WWS, Series 2013	5,118,032.04	5,118,032.04	.00	.00
	253 - Lease Interest Payable Totals	\$5,118,032.04	\$5,118,032.04	\$0.00	0.00%
289	Premium/Discount on Bonds				
289.01	Premium/Discount on Bonds Series 2014A	10,633,989.64	10,633,989.64	.00	.00
	289 - Premium/Discount on Bonds Totals	\$10,633,989.64	\$10,633,989.64	\$0.00	0.00%
300	Bonds Payable - Long-term				
300.01	Bonds Payable - Long-term Series 2014A	220,500,000.00	220,500,000.00	.00	.00



KWA Balance Sheet - Construction Fund

Through 12/31/16

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				
300.02	Bonds Payable - Long-term Series 2016	74,370,000.00	74,370,000.00	.00	.00
	300 - Bonds Payable - Long-term Totals	\$294,870,000.00	\$294,870,000.00	\$0.00	0.00%
301	Lease Payable - Long Term				
301.01	Lease Payable - Long Term GCDC-WWS, Series 2013	35,000,000.00	35,000,000.00	.00	.00
	301 - Lease Payable - Long Term Totals	\$35,000,000.00	\$35,000,000.00	\$0.00	0.00%
	LIABILITIES TOTALS	\$354,903,244.59	\$358,195,389.87	(\$3,292,145.28)	(0.92%)
	FUND EQUITY				
395	Unrestricted Net Assets	(1,717,768.90)	(1,717,768.90)	.00	.00
	FUND EQUITY TOTALS Prior to Current Year Changes	(\$1,717,768.90)	(\$1,717,768.90)	\$0.00	0.00%
	Prior Year Fund Equity Adjustment	563,218.00			
	Fund Revenues	(4,648,248.65)			
	Fund Expenses	10,188,299.27			
	FUND EQUITY TOTALS	(\$7,821,037.52)	(\$1,717,768.90)	(\$6,103,268.62)	(355.30%)
	LIABILITIES AND FUND EQUITY TOTALS	\$347,082,207.07	\$356,477,620.97	(\$9,395,413.90)	(2.64%)
	Fund 2400 - LHI Totals	\$0.00	(\$563,218.00)	\$563,218.00	100.00%
	Fund Type Enterprise Funds Totals	\$0.00	(\$563,218.00)	\$563,218.00	100.00%
	Fund Category Proprietary Funds Totals	\$0.00	(\$563,218.00)	\$563,218.00	100.00%
	Grand Totals	\$0.00	(\$563,218.00)	\$563,218.00	100.00%



Construction Fund A/P Invoice Report

Payment Date Range 12/01/16 - 12/31/16
 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.									
37846127	S.4001b LHPS, & S.4004b IPS: Generators, 2016-11	Paid by Check #20432		12/07/2016	01/07/2017	11/30/2016		12/20/2016	13,280.32
	Vendor 10001 - AECOM Technical Services, Inc. Totals						Invoices	1	<u>\$13,280.32</u>
Vendor 10080 - Campbell Farm Tiling									
412	Carusso's and Parker Rd ditch seeding	Paid by Check #20433		12/15/2016	01/15/2017	12/15/2016		12/20/2016	9,760.00
	Vendor 10080 - Campbell Farm Tiling Totals						Invoices	1	<u>\$9,760.00</u>
Vendor 10044 - E & L Construction									
PA #15	S.4004 IPS, 2016 - 10	Paid by Check #20427		12/02/2016	01/02/2017	10/31/2016		12/08/2016	256,328.56
	Vendor 10044 - E & L Construction Totals						Invoices	1	<u>\$256,328.56</u>
Vendor 10050 - Fuelman									
NP48994248	Engineers: Fuel to Construction Sites	Paid by Check #20428		11/28/2016	12/28/2016	11/28/2016		12/08/2016	36.85
NP49110140	Engineers: Fuel to Construction Sites	Paid by Check #20428		12/05/2016	01/05/2017	12/05/2016		12/08/2016	71.92
NP49152055	Engineers: Fuel to Construction Sites	Paid by Check #20434		12/12/2016	01/12/2017	12/12/2016		12/20/2016	41.16
	Vendor 10050 - Fuelman Totals						Invoices	3	<u>\$149.93</u>
Vendor 10018 - L. D'Agostini & Sons, Inc.									
PA #19 - S.4005	S.4005 IPS to Jefferson Rd, 2016-10	Paid by Check #20429		11/22/2016	12/22/2016	10/31/2016		12/08/2016	932,509.49
	Vendor 10018 - L. D'Agostini & Sons, Inc. Totals						Invoices	1	<u>\$932,509.49</u>
Vendor 10022 - McGraw Morris P.C.									
3911	Lapeer County Road Commission Show Cause	Paid by Check #20435		12/06/2016	01/06/2017	11/30/2016		12/20/2016	1,862.50
	Vendor 10022 - McGraw Morris P.C. Totals						Invoices	1	<u>\$1,862.50</u>
Vendor 10087 - Michigan DPW									
2016-167	Fence installed with concrete corners & gate entrance	Paid by Check #20430		11/28/2016	12/28/2016	11/28/2016		12/08/2016	1,521.00
2016-169	Lawn Maintenance	Paid by Check #20430		11/28/2016	12/28/2016	10/31/2016		12/08/2016	1,975.00
	Vendor 10087 - Michigan DPW Totals						Invoices	2	<u>\$3,496.00</u>
Vendor 10036 - Zito Construction Company									
PA #19 - S.4007	S.4007 WTP to Flint TP, 2017 - 10	Paid by Check #20431		11/14/2016	12/14/2016	10/31/2016		12/08/2016	890,319.02
	Vendor 10036 - Zito Construction Company Totals						Invoices	1	<u>\$890,319.02</u>
	Grand Totals						Invoices	11	<u><u>\$2,107,705.82</u></u>