



KWA Balance Sheet - Operations Fund

Through 02/29/16

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	631,915.06	499,874.39	132,040.67	26.41
001.02	Cash - Operations: F.M. Investment Acct.	5,500,966.38	4,896,711.38	604,255.00	12.34
	001 - Cash - Operations: Totals	\$6,132,881.44	\$5,396,585.77	\$736,295.67	13.64%
	ASSETS TOTALS	\$6,132,881.44	\$5,396,585.77	\$736,295.67	13.64%
LIABILITIES AND FUND EQUITY					
LIABILITIES					
202	Accounts Payable	16,538.22	10,030.99	6,507.23	64.87
	LIABILITIES TOTALS	\$16,538.22	\$10,030.99	\$6,507.23	64.87%
FUND EQUITY					
395	Unrestricted Net Assets	3,584,726.73	3,584,726.73	.00	.00
	FUND EQUITY TOTALS Prior to Current Year Changes	\$3,584,726.73	\$3,584,726.73	\$0.00	0.00%
	Prior Year Fund Equity Adjustment	(1,801,828.05)			
	Fund Revenues	(811,755.00)			
	Fund Expenses	81,966.56			
	FUND EQUITY TOTALS	\$6,116,343.22	\$3,584,726.73	\$2,531,616.49	70.62%
	LIABILITIES AND FUND EQUITY TOTALS	\$6,132,881.44	\$3,594,757.72	\$2,538,123.72	70.61%
	Fund 1000 - Operations Totals	\$0.00	\$1,801,828.05	(\$1,801,828.05)	(100.00%)
	Fund Type Enterprise Funds Totals	\$0.00	\$1,801,828.05	(\$1,801,828.05)	(100.00%)
	Fund Category Proprietary Funds Totals	\$0.00	\$1,801,828.05	(\$1,801,828.05)	(100.00%)
	Grand Totals	\$0.00	\$1,801,828.05	(\$1,801,828.05)	(100.00%)



Operations Fund A/P Invoice Report

Payment Date Range 02/01/16 - 02/29/16
 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 10010 - Genesee County Drain Commissioner - WWS									
2016-00000002	Service Agreement with GCDC Water & Waste, 2016-01	Paid by Check #10085		02/10/2016	03/11/2016	01/31/2016		02/17/2016	3,000.00
	Vendor 10010 - Genesee County Drain Commissioner - WWS Totals						Invoices	1	<u>\$3,000.00</u>
Vendor 10022 - McGraw Morris P.C.									
3316	Legal, 2016-01	Paid by Check #10086		02/05/2016	03/05/2016	01/31/2016		02/17/2016	9,238.89
	Vendor 10022 - McGraw Morris P.C. Totals						Invoices	1	<u>\$9,238.89</u>
Vendor 10026 - Plante & Moran, PLLC									
1309209	Audit - Fiscal Year 2015	Paid by Check #10087		02/09/2016	03/09/2016	02/09/2016		02/17/2016	5,550.00
	Vendor 10026 - Plante & Moran, PLLC Totals						Invoices	1	<u>\$5,550.00</u>
	Grand Totals						Invoices	3	<u><u>\$17,788.89</u></u>



KWA 2016 Operations Budget

Through 02/29/16
 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	1,938,000.00	.00	1,938,000.00	161,500.00	.00	807,500.00	1,130,500.00	42	1,938,000.00
Interest	5,000.00	.00	5,000.00	849.81	.00	4,255.00	745.00	85	4,813.56
Other Revenues	.00	.00	.00	.00	.00	.00	.00	+++	.00
REVENUE TOTALS	\$1,943,000.00	\$0.00	\$1,943,000.00	\$162,349.81	\$0.00	\$811,755.00	\$1,131,245.00	42%	\$1,942,813.56
EXPENSE									
Professional Services	128,000.00	.00	128,000.00	18,974.82	1,450.00	63,207.16	63,342.84	51	100,192.36
Insurances	40,000.00	.00	40,000.00	.00	.00	3,486.00	36,514.00	9	3,453.00
Administration	36,200.00	.00	36,200.00	3,000.00	21,000.00	15,000.00	200.00	99	36,000.00
Permits, Print / Publications	1,000.00	.00	1,000.00	113.40	.00	273.40	726.60	27	379.22
Supplies	3,000.00	.00	3,000.00	.00	.00	.00	3,000.00	0	960.93
Utilities	10,000.00	.00	10,000.00	.00	.00	.00	10,000.00	0	.00
Travel Reimbursement	3,000.00	.00	3,000.00	.00	.00	.00	3,000.00	0	.00
EXPENSE TOTALS	\$221,200.00	\$0.00	\$221,200.00	\$22,088.22	\$22,450.00	\$81,966.56	\$116,783.44	47%	\$140,985.51
Fund 1000 - Operations Totals									
REVENUE TOTALS	1,943,000.00	.00	1,943,000.00	162,349.81	.00	811,755.00	1,131,245.00	42	1,942,813.56
EXPENSE TOTALS	221,200.00	.00	221,200.00	22,088.22	22,450.00	81,966.56	116,783.44	47	140,985.51
Fund 1000 - Operations Totals	\$1,721,800.00	\$0.00	\$1,721,800.00	\$140,261.59	(\$22,450.00)	\$729,788.44	\$1,014,461.56		\$1,801,828.05
Grand Totals									
REVENUE TOTALS	1,943,000.00	.00	1,943,000.00	162,349.81	.00	811,755.00	1,131,245.00	42	1,942,813.56
EXPENSE TOTALS	221,200.00	.00	221,200.00	22,088.22	22,450.00	81,966.56	116,783.44	47	140,985.51
Grand Totals	\$1,721,800.00	\$0.00	\$1,721,800.00	\$140,261.59	(\$22,450.00)	\$729,788.44	\$1,014,461.56		\$1,801,828.05



KWA Balance Sheet - Construction Fund

Through 02/29/16

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	1,597,512.35	900,000.00	697,512.35	77.50
002.02	Cash - Construction: F.M. Investment Acct.	864,427.94	4,362,073.67	(3,497,645.73)	(80.18)
002.03	Cash - Construction: D.B. Investment Agreement	6,050,165.44	70,101,993.64	(64,051,828.20)	(91.37)
	002 - Cash - Construction: Totals	\$8,512,105.73	\$75,364,067.31	(\$66,851,961.58)	(88.71%)
010	Cash - Restricted:				
010.01	Cash - Restricted: Debt Reserve	15,915,188.55	15,735,329.77	179,858.78	1.14
010.02	Cash - Restricted: Debt Retirement	11,127,487.50	16,691,231.25	(5,563,743.75)	(33.33)
	010 - Cash - Restricted: Totals	\$27,042,676.05	\$32,426,561.02	(\$5,383,884.97)	(16.60%)
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 Coun	100,000.00	.00	100,000.00	+++
	020 - Cash on Deposit: Totals	\$900,000.00	\$800,000.00	\$100,000.00	12.50%
040	Accounts Receivable	33,533.74	33,533.74	.00	.00
045	Lease Proceeds Receivable				
045.01	Lease Proceeds Receivable GCDC-WWS, Series 2013	53,499.42	53,499.42	.00	.00
	045 - Lease Proceeds Receivable Totals	\$53,499.42	\$53,499.42	\$0.00	0.00%
061	Interest Receivable				
061.01	Interest Receivable Debt Reserve/Retirement	66,412.22	80,521.27	(14,109.05)	(17.52)
061.03	Interest Receivable Construction Funds Investment	.00	39,486.95	(39,486.95)	(100.00)
	061 - Interest Receivable Totals	\$66,412.22	\$120,008.22	(\$53,596.00)	(44.66%)
158	Construction in Progress	181,514,478.80	181,514,478.80	.00	.00
	ASSETS TOTALS	\$218,122,705.96	\$290,312,148.51	(\$72,189,442.55)	(24.87%)
LIABILITIES AND FUND EQUITY					
LIABILITIES					
202	Accounts Payable	5,993,217.83	17,318,344.11	(11,325,126.28)	(65.39)
251	Interest Payable				
251.01	Interest Payable Series 2014A	4,636,453.15	4,636,453.15	.00	.00
	251 - Interest Payable Totals	\$4,636,453.15	\$4,636,453.15	\$0.00	0.00%
253	Lease Interest Payable				
253.01	Lease Interest Payable GCDC-WWS, Series 2013	3,428,607.04	3,428,607.04	.00	.00
	253 - Lease Interest Payable Totals	\$3,428,607.04	\$3,428,607.04	\$0.00	0.00%



KWA Balance Sheet - Construction Fund

Through 02/29/16

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				
289	Premium/Discount on Bonds				
289.01	Premium/Discount on Bonds Series 2014A	11,027,841.11	11,027,841.11	.00	.00
	289 - Premium/Discount on Bonds Totals	\$11,027,841.11	\$11,027,841.11	\$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
	300 - Bonds Payable - Long-term Totals	\$220,500,000.00	\$220,500,000.00	\$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	\$280,586,119.13	\$291,911,245.41	(\$11,325,126.28)	(3.88%)
	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	(118,672.00)			
	Fund Revenues	(220,995.63)			
	Fund Expenses	61,085,311.90			
	FUND EQUITY TOTALS	(\$62,463,413.17)	(\$1,717,768.90)	(\$60,745,644.27)	(3,536.31%)
	LIABILITIES AND FUND EQUITY TOTALS	\$218,122,705.96	\$290,193,476.51	(\$72,070,770.55)	(24.84%)
	Fund 2400 - LHI Totals	\$0.00	\$118,672.00	(\$118,672.00)	(100.00%)
	Fund Type Enterprise Funds Totals	\$0.00	\$118,672.00	(\$118,672.00)	(100.00%)
	Fund Category Proprietary Funds Totals	\$0.00	\$118,672.00	(\$118,672.00)	(100.00%)
	Grand Totals	\$0.00	\$118,672.00	(\$118,672.00)	(100.00%)



Construction Fund A/P Invoice Report

Payment Date Range 02/01/16 - 02/29/16
 Report By Vendor - Invoice
 Summary Listing

Invoice Number	Invoice Description	Status	Invoice Date	Due Date	G/L Date	Payment Date	Invoice Net Amount
Vendor 10064 - 40th Judicial Circuit Court							
01/22/16	Road Maintenance Agreement with Court	Paid by Check #20255	01/22/2016	01/29/2016	01/22/2016	02/02/2016	100,000.00
						Invoices	1
Vendor 10064 - 40th Judicial Circuit Court Totals							\$100,000.00
Vendor 10002 - American Cast Iron Pipe Company							
						Invoices	379
Vendor 10002 - American Cast Iron Pipe Company Totals							\$6,339,517.30
Vendor 10050 - Fuelman							
NP46431937	Engineers: Fuel to Construction Sites	Paid by Check #20256	01/18/2016	02/18/2016	01/17/2016	02/02/2016	82.85
NP46475268	Engineers: Fuel to Construction Sites	Paid by Check #20256	01/25/2016	02/25/2016	01/24/2016	02/02/2016	59.63
NP46504634	Engineers: Fuel to Construction Sites	Paid by Check #20261	02/01/2016	03/01/2016	01/31/2016	02/17/2016	77.94
NP46635430	Engineers: Fuel to Construction Sites	Paid by Check #20261	02/07/2016	03/07/2016	02/07/2016	02/17/2016	50.84
						Invoices	4
Vendor 10050 - Fuelman Totals							\$271.26
Vendor 10015 - Jones & Henry Engineers, Ltd.							
66342	Financial Feasibility Study Update, 2015-12	Paid by Check #20262	01/11/2016	02/11/2016	12/31/2015	02/17/2016	1,428.74
						Invoices	1
Vendor 10015 - Jones & Henry Engineers, Ltd. Totals							\$1,428.74
Vendor 10018 - L. D'Agostini & Sons, Inc.							
PA #9 - S.4002	S.4002 LHPS to Bricker Rd, 2015-12	Paid by Check #20263	01/08/2016	02/08/2016	12/31/2015	02/17/2016	964,808.38
PA #14	S.4001 LHPS, 2015 - 12	Paid by Check #20263	01/26/2016	02/26/2016	12/31/2015	02/17/2016	206,501.32
PA #10 - S.4002	S.4002 LHPS to Bricker Rd, 2016-01	Paid by Check #20263	02/09/2016	03/09/2016	01/31/2016	02/17/2016	1,000,524.95
PA #10 - S.4005	S.4005 IPS to Jefferson Rd, 2016-01	Paid by Check #20263	02/11/2016	03/11/2016	01/31/2016	02/17/2016	1,421,503.20
						Invoices	4
Vendor 10018 - L. D'Agostini & Sons, Inc. Totals							\$3,593,337.85
Vendor 10020 - Lapeer County Road Commission							
2016 Permit	2016 Annual Utility Maintenance Permit	Paid by Check #20257	01/26/2016	02/26/2016	01/26/2016	02/02/2016	50.00
						Invoices	1
Vendor 10020 - Lapeer County Road Commission Totals							\$50.00
Vendor 10022 - McGraw Morris P.C.							
3289	Lapeer County Road Commission Show Cause	Paid by Check #20264	02/04/2016	03/04/2016	01/31/2016	02/17/2016	17,760.83
						Invoices	1
Vendor 10022 - McGraw Morris P.C. Totals							\$17,760.83

Invoice Number	Invoice Description	Status	Invoice Date	Due Date	G/L Date	Payment Date	Invoice Net Amount
Vendor 10061 - North Arrow Technologies, Inc							
04-587	Geographic Information System (GIS), 2015-12	Paid by Check #20265	01/26/2016	02/26/2016	12/31/2015	02/17/2016	10,260.00
04-589	Geographic Information System (GIS), 2016-01	Paid by Check #20265	02/01/2016	03/01/2016	01/31/2016	02/17/2016	10,260.00
Vendor 10061 - North Arrow Technologies, Inc Totals					Invoices	2	<u>\$20,520.00</u>
Vendor 10048 - Peabody Insurance							
21722	General Liability - Policy #ENP0297496 - 02/27/15 thru 02/27/16	Paid by Check #20266	01/27/2016	02/27/2016	01/27/2016	02/17/2016	17,572.00
Vendor 10048 - Peabody Insurance Totals					Invoices	1	<u>\$17,572.00</u>
Vendor 10058 - Potter Consulting							
02031612	Consulting Services - S.4002, S.4003, S.4005, & S.4006, 2016-01	Paid by Check #20267	02/04/2016	03/05/2016	01/31/2016	02/17/2016	6,608.88
Vendor 10058 - Potter Consulting Totals					Invoices	1	<u>\$6,608.88</u>
Vendor 10055 - Ric-Man Construction, Inc.							
PA #10	S.4003 Bricker Rd to IPS, 2016-01	Paid by Check #20268	02/09/2016	03/09/2016	01/31/2016	02/17/2016	1,713,823.00
Vendor 10055 - Ric-Man Construction, Inc. Totals					Invoices	1	<u>\$1,713,823.00</u>
Vendor 10063 - Trans Environmental Engineers, Inc.							
01-06-16	Damages at Turtle Cove on Coldwater Rd	Paid by Check #20258	01/21/2016	02/21/2016	01/21/2016	02/02/2016	100.00
Vendor 10063 - Trans Environmental Engineers, Inc. Totals					Invoices	1	<u>\$100.00</u>
Vendor 10057 - Verizon Wireless							
9758385637	Monthly Services - Acct #542072785-00001, 2016-1	Paid by Check #20259	01/06/2016	02/01/2016	01/06/2016	02/02/2016	123.03
9760013325	Monthly Services - Acct #542072785-00001, 2016-02	Paid by Check #20269	02/06/2016	03/01/2016	02/06/2016	02/17/2016	123.03
Vendor 10057 - Verizon Wireless Totals					Invoices	2	<u>\$246.06</u>
Vendor 10034 - Wade Trim							
3004163	Program Management, 2015 - 12	Paid by Check #20270	01/18/2016	02/18/2016	12/31/2015	02/17/2016	4,440.72
3004165	Construction PM, 2015 - 12	Paid by Check #20270	01/19/2016	02/19/2016	12/31/2015	02/17/2016	341,945.24
3004295	Program Management, 2016 - 01	Paid by Check #20270	02/11/2016	03/11/2016	01/31/2016	02/17/2016	1,677.61
Vendor 10034 - Wade Trim Totals					Invoices	3	<u>\$348,063.57</u>
Vendor 10062 - Worth Township D.P.W.							
01-16	4001 Fisher Rd - Lake Huron Pump Station, 2016-01	Paid by Check #20271	01/26/2016	02/17/2016	01/27/2016	02/17/2016	25.81
Vendor 10062 - Worth Township D.P.W. Totals					Invoices	1	<u>\$25.81</u>
Vendor 10036 - Zito Construction Company							
PA #12R - S.4006	S.4006 Jefferson Rd to WTP 2015-12	Paid by Check #20272	01/18/2016	02/18/2016	12/31/2015	02/17/2016	261,453.33
PA #13 - S.4006	S.4006 Jefferson Rd to WTP 2016-01	Paid by Check #20272	02/10/2016	03/10/2016	01/31/2016	02/17/2016	1,267,187.62
Vendor 10036 - Zito Construction Company Totals					Invoices	2	<u>\$1,528,640.95</u>
Vendor Jim Brewer							
02/08/16	Construction Cost	Paid by Check #20273	02/08/2016	03/09/2016	02/08/2016	02/17/2016	954.00
Vendor Jim Brewer Totals					Invoices	1	<u>\$954.00</u>
Grand Totals					Invoices	406	<u><u>\$13,688,920.25</u></u>