



KWA Balance Sheet - Operations Fund

Through 04/30/17

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	1,191,306.05	248,450.00	942,856.05	379.50
001.02	Cash - Operations: F.M. Investment Acct.	5,317,998.63	6,911,450.76	(1,593,452.13)	(23.06)
	001 - Cash - Operations: Totals	\$6,509,304.68	\$7,159,900.76	(\$650,596.08)	(9.09%)
	ASSETS TOTALS	\$6,509,304.68	\$7,159,900.76	(\$650,596.08)	(9.09%)
LIABILITIES AND FUND EQUITY					
LIABILITIES					
202	Accounts Payable	273,408.71	18,575.14	254,833.57	1,371.91
	LIABILITIES TOTALS	\$273,408.71	\$18,575.14	\$254,833.57	1,371.91%
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	(6,547.87)			
	Fund Expenses	911,977.52			
	FUND EQUITY TOTALS	\$6,235,895.97	\$5,386,554.78	\$849,341.19	15.77%
	LIABILITIES AND FUND EQUITY TOTALS	\$6,509,304.68	\$5,405,129.92	\$1,104,174.76	20.43%
	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 04/01/17 - 04/30/17
 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									
X04132017	Monthly Backup Service - Acct #287270517071, 2017-04	Paid by Check #10178		04/06/2017	04/28/2017	04/05/2017		04/21/2017	200.18
			Vendor 10079 - AT&T Totals			Invoices	1		<u>\$200.18</u>
Vendor 10054 - Barry A. Wolf, PLLC									
04/05/17	MI Subpoena Document Review, 2017-03	Paid by Check #10179		04/05/2017	05/05/2017	03/31/2017		04/21/2017	3,293.75
			Vendor 10054 - Barry A. Wolf, PLLC Totals			Invoices	1		<u>\$3,293.75</u>
Vendor 10068 - Comcast Business Services									
52061140	Monthly Service @ 4001 Fisher Rd - Acct #906826951, 2017-03	Paid by Check #10180		04/01/2017	05/01/2017	03/31/2017		04/21/2017	292.50
			Vendor 10068 - Comcast Business Services Totals			Invoices	1		<u>\$292.50</u>
Vendor 10010 - Genesee County Drain Commissioner - WWS									
2017-00000003	Service Agreement with GCDC Water & Waste, 2017-03	Paid by Check #10171		04/04/2017	05/04/2017	03/28/2017		04/07/2017	3,000.00
			Vendor 10010 - Genesee County Drain Commissioner - WWS Totals			Invoices	1		<u>\$3,000.00</u>
Vendor 10090 - SemcoEnergy									
03-17	4101 Fisher Rd, 2017-03	Paid by Check #10172		03/21/2017	04/17/2017	03/20/2017		04/07/2017	491.46
			Vendor 10090 - SemcoEnergy Totals			Invoices	1		<u>\$491.46</u>
Vendor 10057 - Verizon Wireless									
9783389482	Monthly Service - Acct #542072785-00001, 2017-04	Paid by Check #10181		04/07/2017	05/01/2017	04/06/2017		04/21/2017	168.24
			Vendor 10057 - Verizon Wireless Totals			Invoices	1		<u>\$168.24</u>
Vendor 10062 - Worth Township D.P.W.									
03-17	4001 Fisher Rd - Lake Huron Pump Station, 2017-03	Paid by Check #10173		03/29/2017	04/18/2017	03/29/2017		04/07/2017	106.99
			Vendor 10062 - Worth Township D.P.W. Totals			Invoices	1		<u>\$106.99</u>
			Grand Totals			Invoices	7		<u><u>\$7,553.12</u></u>



KWA 2017 Operations Budget

Through 04/30/17
 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
Commodity	.00	589,530.00	589,530.00	.00	.00	.00	589,530.00	0	.00
Interest	10,000.00	.00	10,000.00	1,077.90	.00	6,547.87	3,452.13	65	11,270.40
REVENUE TOTALS	\$10,000.00	\$589,530.00	\$599,530.00	\$1,077.90	\$0.00	\$6,547.87	\$592,982.13	1%	\$1,949,270.40
EXPENSE									
Professional Services	500,000.00	400,000.00	900,000.00	176,929.46	21,053.37	742,389.35	136,557.28	85	154,313.94
Insurances	60,000.00	17,200.00	77,200.00	.00	.00	49,679.00	27,521.00	64	3,486.00
Administration	36,000.00	54,004.00	90,004.00	3,000.00	15,000.00	21,000.00	54,004.00	40	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	679,610.00	829,610.00	834.47	33,439.83	88,904.17	707,266.00	15	.00
Travel Reimbursement	3,000.00	.00	3,000.00	.00	.00	.00	3,000.00	0	.00
Chemicals	.00	76,820.00	76,820.00	.00	.00	.00	76,820.00	0	.00
Supplies	50,000.00	(30,000.00)	20,000.00	.00	.00	.00	20,000.00	0	.00
Repairs and Maintenance	.00	67,482.00	67,482.00	.00	.00	10,005.00	57,477.00	15	.00
EXPENSE TOTALS	\$804,000.00	\$1,265,116.00	\$2,069,116.00	\$180,763.93	\$69,493.20	\$911,977.52	\$1,087,645.28	47%	\$194,499.56
Fund 1000 - Operations Totals									
REVENUE TOTALS	10,000.00	589,530.00	599,530.00	1,077.90	.00	6,547.87	592,982.13	1%	1,949,270.40
EXPENSE TOTALS	804,000.00	1,265,116.00	2,069,116.00	180,763.93	69,493.20	911,977.52	1,087,645.28	47%	194,499.56
Fund 1000 - Operations Totals	(\$794,000.00)	(\$675,586.00)	(\$1,469,586.00)	(\$179,686.03)	(\$69,493.20)	(\$905,429.65)	(\$494,663.15)		\$1,754,770.84
Grand Totals									
REVENUE TOTALS	10,000.00	589,530.00	599,530.00	1,077.90	.00	6,547.87	592,982.13	1%	1,949,270.40
EXPENSE TOTALS	804,000.00	1,265,116.00	2,069,116.00	180,763.93	69,493.20	911,977.52	1,087,645.28	47%	194,499.56
Grand Totals	(\$794,000.00)	(\$675,586.00)	(\$1,469,586.00)	(\$179,686.03)	(\$69,493.20)	(\$905,429.65)	(\$494,663.15)		\$1,754,770.84



KWA Balance Sheet - Construction Fund

Through 04/30/17

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	1,046,435.89	300,000.00	746,435.89	248.81
002.02	Cash - Construction: F.M. Investment Acct.	1,114,626.16	10,609,828.97	(9,495,202.81)	(89.49)
	002 - Cash - Construction: Totals	\$2,161,062.05	\$10,909,828.97	(\$8,748,766.92)	(80.19%)
010	Cash - Restricted:				
010.01	Cash - Restricted: 2014 Bond Debt Reserve	16,501,595.33	16,187,951.81	313,643.52	1.94
010.02	Cash - Restricted: 2013 & 2014 Bonds Debt Service	3,981,747.17	5,563,743.75	(1,581,996.58)	(28.43)
010.03	Cash - Restricted: 2016 Bond Debt Reserve & Cap Int	9,465,512.77	11,867,940.19	(2,402,427.42)	(20.24)
	010 - Cash - Restricted: Totals	\$29,948,855.27	\$33,619,635.75	(\$3,670,780.48)	(10.92%)
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	.00	33,533.74	(33,533.74)	(100.00)
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	\$343,461,321.83	\$355,914,402.97	(\$12,453,081.14)	(3.50%)
LIABILITIES AND FUND EQUITY					
LIABILITIES					
202	Accounts Payable	1,306,970.18	6,846,634.49	(5,539,664.31)	(80.91)
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 04/30/17

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	\$352,655,725.56	\$358,195,389.87	(\$5,539,664.31)	(1.55%)
	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	(10,754,038.58)			
	Fund Expenses	17,667,455.41			
	FUND EQUITY TOTALS	(\$9,194,403.73)	(\$1,717,768.90)	(\$7,476,634.83)	(435.25%)
	LIABILITIES AND FUND EQUITY TOTALS	\$343,461,321.83	\$356,477,620.97	(\$13,016,299.14)	(3.65%)
	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 04/01/17 - 04/30/17
 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.									
37899683	S.4001b LHPS, & S.4004b IPS: Generators, 2017-03	Paid by Check #20457		04/13/2017	05/13/2017	03/31/2017		04/21/2017	6,276.31
Vendor 10001 - AECOM Technical Services, Inc. Totals							Invoices	1	<u>\$6,276.31</u>
Vendor 10051 - Dmytryka Jacobs Engineers, Inc									
704-12032.1	Telemetry System Design 2017-03	Paid by Check #20458		04/06/2017	05/06/2017	03/31/2017		04/21/2017	15,662.25
Vendor 10051 - Dmytryka Jacobs Engineers, Inc Totals							Invoices	1	<u>\$15,662.25</u>
Vendor 10006 - DTE Energy Co.									
7405908	8763 Martin Rd Account # 0002-8734-2, 2017-02	Paid by Check #20453		02/21/2017	04/12/2017	02/20/2017		04/07/2017	36,997.44
7406315	4001 Fisher Rd Account # 0002-9087-4, 2017-03	Paid by Check #20453		03/21/2017	04/17/2017	03/20/2017		04/07/2017	55,876.40
Vendor 10006 - DTE Energy Co. Totals							Invoices	2	<u>\$92,873.84</u>
Vendor 10010 - Genesee County Drain Commissioner - WWS									
2017-00000013	Debt Service - Series 2013	Paid by Check #20461		04/24/2017	05/24/2017	04/25/2017		04/25/2017	831,093.75
Vendor 10010 - Genesee County Drain Commissioner - WWS Totals							Invoices	1	<u>\$831,093.75</u>
Vendor 10047 - Huntington National Bank									
2014A, May 2017	Debt Service - Series 2014A	Paid by EFT #3920		03/20/2017	05/01/2017	04/25/2017		04/25/2017	5,563,743.75
2016, May 2017	Debt Service - Series 2016	Paid by EFT #3919		04/06/2017	05/01/2017	04/25/2017		04/25/2017	1,153,103.95
042017	Annual Bond Paying Agent Fee for Series 2014A	Paid by Check #20459		04/15/2017	05/15/2017	04/15/2017		04/21/2017	250.00
Vendor 10047 - Huntington National Bank Totals							Invoices	3	<u>\$6,717,097.70</u>
Vendor 10018 - L. D'Agostini & Sons, Inc.									
PA #20 - S.4005A	S.4005 IPS to Jefferson Rd, 2017-03	Paid by Check #20456		04/13/2017	05/13/2017	03/31/2017		04/13/2017	600,000.00
Vendor 10018 - L. D'Agostini & Sons, Inc. Totals							Invoices	1	<u>\$600,000.00</u>
Vendor 10022 - McGraw Morris P.C.									
4136	Lapeer County Road Commission Show Cause	Paid by Check #20460		04/07/2017	05/07/2017	03/31/2017		04/21/2017	1,810.38
Vendor 10022 - McGraw Morris P.C. Totals							Invoices	1	<u>\$1,810.38</u>
Vendor 10034 - Wade Trim									
3006503	Program Management, Construction PM, & Design PM, 2017 - 02	Paid by Check #20454		03/15/2017	04/15/2017	02/26/2017		04/07/2017	42,801.28
Vendor 10034 - Wade Trim Totals							Invoices	1	<u>\$42,801.28</u>



Construction Fund A/P Invoice Report

Payment Date Range 04/01/17 - 04/30/17
 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 Amy Akridge 31010	Gigabit Switch	Paid by Check #20455		03/28/2017	04/28/2017	03/28/2017		04/07/2017	52.99
			Vendor Amy Akridge Totals			Invoices	1		<u>\$52.99</u>
			Grand Totals			Invoices	12		<u><u>\$8,307,668.50</u></u>