



KWA Balance Sheet - Operations Fund

Through 12/31/15

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	740,596.55	499,874.39	240,722.16	48.16
001.02	Cash - Operations: F.M. Investment Acct.	5,499,208.30	4,896,711.38	602,496.92	12.30
	001 - Cash - Operations: Totals	\$6,239,804.85	\$5,396,585.77	\$843,219.08	15.63%
040	Accounts Receivable	(400,000.00)	.00	(400,000.00)	+++
	ASSETS TOTALS	\$5,839,804.85	\$5,396,585.77	\$443,219.08	8.21%
LIABILITIES AND FUND EQUITY					
LIABILITIES					
202	Accounts Payable	13,892.60	10,030.99	3,861.61	38.50
	LIABILITIES TOTALS	\$13,892.60	\$10,030.99	\$3,861.61	38.50%
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	(486,996.92)			
	Fund Expenses	47,639.45			
	FUND EQUITY TOTALS	\$5,825,912.25	\$3,584,726.73	\$2,241,185.52	62.52%
	LIABILITIES AND FUND EQUITY TOTALS	\$5,839,804.85	\$3,594,757.72	\$2,245,047.13	62.45%
	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 12/01/15 - 12/31/15
 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 10060 - A - Frame Awards									
31990	KWA Board Service Awards	Paid by Check #10077		12/03/2015	12/18/2015	11/30/2015		12/17/2015	160.00
		Vendor 10060 - A - Frame Awards Totals					Invoices	1	<u>\$160.00</u>
Vendor 10010 - Genesee County Drain Commissioner - WWS									
2015-00000013	Service Agreement with GCDC Water & Waste, 2015-11	Paid by Check #10078		12/11/2015	01/10/2016	11/30/2015		12/17/2015	3,000.00
		Vendor 10010 - Genesee County Drain Commissioner - WWS Totals					Invoices	1	<u>\$3,000.00</u>
Vendor 10022 - McGraw Morris P.C.									
3160	Legal, 2015-11	Paid by Check #10079		12/03/2015	01/03/2016	11/30/2015		12/17/2015	6,261.03
		Vendor 10022 - McGraw Morris P.C. Totals					Invoices	1	<u>\$6,261.03</u>
Vendor 10026 - Plante & Moran, PLLC									
1293366	Audit Preparation Assistance, 2015-11	Paid by Check #10080		12/02/2015	01/02/2016	11/30/2015		12/17/2015	5,780.00
1294612	Audit - Fiscal Year 2015	Paid by Check #10080		12/09/2015	01/09/2016	12/09/2015		12/17/2015	10,000.00
		Vendor 10026 - Plante & Moran, PLLC Totals					Invoices	2	<u>\$15,780.00</u>
Vendor 10028 - Spectacle Productions									
101	KWA Board Meeting 11/25/15	Paid by Check #10081		11/25/2015	12/25/2015	11/25/2015		12/17/2015	386.25
		Vendor 10028 - Spectacle Productions Totals					Invoices	1	<u>\$386.25</u>
		Grand Totals					Invoices	6	<u><u>\$25,587.28</u></u>



KWA 2016 Operations Budget

Through 12/31/15
 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	484,500.00	1,453,500.00	25	1,938,000.00
Interest	5,000.00	.00	5,000.00	900.99	.00	2,496.92	2,503.08	50	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	\$162,400.99	\$0.00	\$486,996.92	\$1,456,003.08	25%	\$1,942,813.56
EXPENSE									
Professional Services	128,000.00	.00	128,000.00	20,892.60	7,000.00	34,993.45	86,006.55	33	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	27,000.00	9,000.00	200.00	99	36,000.00
Permits, Print / Publications	1,000.00	.00	1,000.00	.00	.00	160.00	840.00	16	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	\$23,892.60	\$34,000.00	\$47,639.45	\$139,560.55	37%	\$140,985.51
Fund 1000 - Operations Totals									
REVENUE TOTALS	1,943,000.00	.00	1,943,000.00	162,400.99	.00	486,996.92	1,456,003.08	25	1,942,813.56
EXPENSE TOTALS	221,200.00	.00	221,200.00	23,892.60	34,000.00	47,639.45	139,560.55	37	140,985.51
Fund 1000 - Operations Totals	\$1,721,800.00	\$0.00	\$1,721,800.00	\$138,508.39	(\$34,000.00)	\$439,357.47	\$1,316,442.53		\$1,801,828.05
Grand Totals									
REVENUE TOTALS	1,943,000.00	.00	1,943,000.00	162,400.99	.00	486,996.92	1,456,003.08	25	1,942,813.56
EXPENSE TOTALS	221,200.00	.00	221,200.00	23,892.60	34,000.00	47,639.45	139,560.55	37	140,985.51
Grand Totals	\$1,721,800.00	\$0.00	\$1,721,800.00	\$138,508.39	(\$34,000.00)	\$439,357.47	\$1,316,442.53		\$1,801,828.05



KWA Balance Sheet - Construction Fund

Through 12/31/15

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	482,927.12	900,000.00	(417,072.88)	(46.34)
002.02	Cash - Construction: F.M. Investment Acct.	1,364,098.40	4,362,073.67	(2,997,975.27)	(68.73)
002.03	Cash - Construction: D.B. Investment Agreement	35,038,312.73	70,101,993.64	(35,063,680.91)	(50.02)
	002 - Cash - Construction: Totals	\$36,885,338.25	\$75,364,067.31	(\$38,478,729.06)	(51.06%)
010	Cash - Restricted:				
010.01	Cash - Restricted: Debt Reserve	15,849,984.78	15,735,329.77	114,655.01	.73
010.02	Cash - Restricted: Debt Retirement	11,127,487.50	16,691,231.25	(5,563,743.75)	(33.33)
	010 - Cash - Restricted: Totals	\$26,977,472.28	\$32,426,561.02	(\$5,449,088.74)	(16.80%)
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 - Cash on Deposit: Totals	\$800,000.00	\$800,000.00	\$0.00	0.00%
040	Accounts Receivable	433,533.74	33,533.74	400,000.00	1,192.83
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	\$246,730,734.71	\$290,312,148.51	(\$43,581,413.80)	(15.01%)
LIABILITIES AND FUND EQUITY					
LIABILITIES					
202	Accounts Payable	15,094,375.76	17,318,344.11	(2,223,968.35)	(12.84)
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%
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%



KWA Balance Sheet - Construction Fund

Through 12/31/15

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	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	\$289,687,277.06	\$291,911,245.41	(\$2,223,968.35)	(0.76%)
	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	(143,609.61)			
	Fund Expenses	41,501,055.06			
	FUND EQUITY TOTALS	(\$42,956,542.35)	(\$1,717,768.90)	(\$41,238,773.45)	(2,400.72%)
	LIABILITIES AND FUND EQUITY TOTALS	\$246,730,734.71	\$290,193,476.51	(\$43,462,741.80)	(14.98%)
	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 12/01/15 - 12/31/15

Report By Vendor - Invoice
Summary Listing

Invoice Number	Invoice Description	Status	Held Reason	Invoice Date	Due Date	G/L Date	Payment Date	Invoice Net Amount
Vendor 10002 - American Cast Iron Pipe Company								
						Vendor 10002 - American Cast Iron Pipe Company Totals	Invoices 338	<u>\$5,409,465.45</u>
Vendor 10049 - Consumers Energy								
204830620669	4255 N Center Rd, 2015-11	Paid by Check #20221		11/18/2015	12/09/2015	11/09/2015	12/04/2015	56.82
206877314324	4255 N Center Rd, 2016-12	Paid by Check #20237		12/18/2015	01/12/2016	12/18/2015	12/30/2015	51.11
						Vendor 10049 - Consumers Energy Totals	Invoices 2	<u>\$107.93</u>
Vendor 10051 - Dmytryka Jacobs Engineers, Inc								
511-12032.1	Telemetry System Design 2015-09	Paid by Check #20223		11/16/2015	12/16/2015	09/30/2015	12/17/2015	52,857.99
						Vendor 10051 - Dmytryka Jacobs Engineers, Inc Totals	Invoices 1	<u>\$52,857.99</u>
Vendor 10044 - E & L Construction								
PA #10	S.4004 IPS, 2015 - 10	Paid by Check #20224		12/09/2015	01/09/2016	10/31/2015	12/17/2015	1,261,253.00
						Vendor 10044 - E & L Construction Totals	Invoices 1	<u>\$1,261,253.00</u>
Vendor 10008 - Fleis & VandenBrink								
41897	S.4007 WTP to Flint TP	Paid by Check #20238		12/10/2015	01/10/2015	12/01/2015	12/30/2015	8,658.30
						Vendor 10008 - Fleis & VandenBrink Totals	Invoices 1	<u>\$8,658.30</u>
Vendor 10050 - Fuelman								
NP45948018	Engineers: Fuel to Construction Sites	Paid by Check #20225		11/23/2015	12/23/2015	11/23/2015	12/17/2015	127.46
NP45987430	Engineers: Fuel to Construction Sites	Paid by Check #20225		11/30/2015	12/30/2015	11/30/2015	12/17/2015	67.93
NP46107520	Engineers: Fuel to Construction Sites	Paid by Check #20225		12/07/2015	01/07/2016	12/07/2015	12/17/2015	81.71
NP46153025	Engineers: Fuel to Construction Sites	Paid by Check #20225		12/14/2015	01/14/2016	12/14/2015	12/17/2015	87.56
						Vendor 10050 - Fuelman Totals	Invoices 4	<u>\$364.66</u>
Vendor 10047 - Huntington National Bank								
AO97113584080307	Annual Bond Paying Agent Fee for Series	Paid by Check #20226		12/01/2015	01/01/2016	12/01/2015	12/17/2015	250.00
						Vendor 10047 - Huntington National Bank Totals	Invoices 1	<u>\$250.00</u>
Vendor 10015 - Jones & Henry Engineers, Ltd.								
66188	Financial Feasibility Study Update, 2015-10	Paid by Check #20227		11/10/2015	12/10/2015	10/31/2015	12/17/2015	3,728.51
66236	Financial Feasibility Study Update, 2015-11	Paid by Check #20227		12/07/2015	01/07/2016	11/30/2015	12/17/2015	27,074.63
						Vendor 10015 - Jones & Henry Engineers, Ltd. Totals	Invoices 2	<u>\$30,803.14</u>

Invoice Number	Invoice Description	Status	Held Reason	Invoice Date	Due Date	G/L Date	Payment Date	Invoice Net Amount
Vendor 10018 - L. D'Agostini & Sons, Inc.								
PA #7 - S.4002	S.4002 LHPS to Bricker Rd, 2015-10	Paid by Check #20228		11/16/2015	12/16/2015	10/31/2015	12/17/2015	872,344.97
PA #16-Wet Well	S.4001 LHPS Wet Well, 2015 - 10	Paid by Check #20228		11/19/2015	12/19/2015	10/31/2015	12/17/2015	218,927.30
PA #12	S.4001 LHPS, 2015 - 10	Paid by Check #20228		11/20/2015	12/20/2015	10/31/2015	12/17/2015	1,515,217.34
PA #7 - S.4005	S.4005 IPS to Jefferson Rd, 2015-10	Paid by Check #20239		12/18/2015	01/18/2016	10/31/2015	12/30/2015	1,335,999.00
Vendor 10018 - L. D'Agostini & Sons, Inc. Totals						Invoices	4	<u>\$3,942,488.61</u>
Vendor 10022 - McGraw Morris P.C.								
3161	Lapeer County Road Commission Show Cause	Paid by Check #20229		12/03/2015	01/03/2016	11/30/2015	12/17/2015	26,517.93
Vendor 10022 - McGraw Morris P.C. Totals						Invoices	1	<u>\$26,517.93</u>
Vendor 10058 - Potter Consulting								
11071512	Consulting Services - S.4002, S.4003, S.4005, & S.4006, 2015-11	Paid by Check #20230		12/07/2015	01/07/2016	11/30/2015	12/17/2015	6,550.63
Vendor 10058 - Potter Consulting Totals						Invoices	1	<u>\$6,550.63</u>
Vendor 10055 - Ric-Man Construction, Inc.								
PA #7	S.4003 Bricker Rd to IPS, 2015-10	Paid by Check #20231		12/03/2015	01/03/2015	10/31/2015	12/17/2015	2,046,282.61
Vendor 10055 - Ric-Man Construction, Inc. Totals						Invoices	1	<u>\$2,046,282.61</u>
Vendor 10031 - State of Michigan								
Permit 12/04/15	Notice of Coverage Permit	Paid by Check #20233		12/04/2015	12/04/2015	12/04/2015	12/17/2015	400.00
Permit 12/11/15	MDEQ Wetland Permit	Paid by Check #20232		12/11/2015	01/11/2016	12/11/2015	12/17/2015	250.00
Vendor 10031 - State of Michigan Totals						Invoices	2	<u>\$650.00</u>
Vendor 10057 - Verizon Wireless								
9756744915	Pump Stations, 2015-12	Paid by Check #20234		12/06/2015	01/01/2016	12/06/2015	12/17/2015	122.52
Vendor 10057 - Verizon Wireless Totals						Invoices	1	<u>\$122.52</u>
Vendor 10034 - Wade Trim								
3003760	Program Management, 2015 - 10	Paid by Check #20235		11/13/2015	12/13/2015	10/31/2015	12/17/2015	2,842.24
3003761	Construction PM, 2015 - 10	Paid by Check #20235		11/13/2015	12/13/2015	10/31/2015	12/17/2015	23,091.81
3003761 B	Construction PM, 2015 - 10	Paid by Check #20240		11/13/2015	12/13/2015	10/31/2015	12/30/2015	500,000.00
3003953	Program Management, 2015 - 11	Paid by Check #20235		12/10/2015	01/10/2016	11/30/2015	12/17/2015	109.31
3003955	Construction PM, 2015 - 11	Paid by Check #20235		12/10/2015	01/10/2016	11/30/2015	12/17/2015	427,589.64
Vendor 10034 - Wade Trim Totals						Invoices	5	<u>\$953,633.00</u>
Vendor 10036 - Zito Construction Company								
PA #10 - S.4006	S.4006 Jefferson Rd to WTP 2015-10	Paid by Check #20236		11/10/2015	12/10/2015	10/31/2015	12/17/2015	1,305,413.32
PA #15	S.4007 WTP to Flint TP, 2015 - 10	Paid by Check #20236		11/20/2015	12/20/2015	10/31/2015	12/17/2015	1,704,662.95
PA #4 - S.4007a	S.4007a WTP to Flint TP, 2015-09	Paid by Check #20236		11/20/2015	12/20/2015	09/30/2015	12/17/2015	25,386.63
Vendor 10036 - Zito Construction Company Totals						Invoices	3	<u>\$3,035,462.90</u>
Grand Totals						Invoices	368	<u><u>\$16,775,468.67</u></u>