



KWA Balance Sheet - Operations Fund

Through 10/31/17

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	635,423.46	555,154.34	80,269.12	14.46
001.02	Cash - Operations: F.M. Investment Acct.	5,323,387.79	5,322,512.93	874.86	.02
	001 - Cash - Operations: Totals	\$5,958,811.25	\$5,877,667.27	\$81,143.98	1.38%
040	Accounts Receivable	161,491.44	238,708.02	(77,216.58)	(32.35)
	ASSETS TOTALS	\$6,120,302.69	\$6,116,375.29	\$3,927.40	0.06%
LIABILITIES AND FUND EQUITY					
LIABILITIES					
202	Accounts Payable	95,175.90	134,792.09	(39,616.19)	(29.39)
	LIABILITIES TOTALS	\$95,175.90	\$134,792.09	(\$39,616.19)	(29.39%)
FUND EQUITY					
395	Unrestricted Net Assets	7,141,325.62	7,141,325.62	.00	.00
	FUND EQUITY TOTALS Prior to Current Year Changes	\$7,141,325.62	\$7,141,325.62	\$0.00	0.00%
	Prior Year Fund Equity Adjustment	1,159,742.42			
	Fund Revenues	(162,366.30)			
	Fund Expenses	118,822.71			
	FUND EQUITY TOTALS	\$6,025,126.79	\$7,141,325.62	(\$1,116,198.83)	(15.63%)
	LIABILITIES AND FUND EQUITY TOTALS	\$6,120,302.69	\$7,276,117.71	(\$1,155,815.02)	(15.89%)
	Fund 1000 - Operations Totals	\$0.00	(\$1,159,742.42)	\$1,159,742.42	100.00%
	Fund Type Enterprise Funds Totals	\$0.00	(\$1,159,742.42)	\$1,159,742.42	100.00%
	Fund Category Proprietary Funds Totals	\$0.00	(\$1,159,742.42)	\$1,159,742.42	100.00%
	Grand Totals	\$0.00	(\$1,159,742.42)	\$1,159,742.42	100.00%



Operations Fund A/P Invoice Report

Payment Date Range 10/01/17 - 10/31/17
 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 10086 - Accident Fund									
09/06/17	Workers Comp 10/01/17 thru 10/01/18 Policy # WVC61342810001	Paid by Check #10240		09/06/2017	10/01/2017	10/01/2017		10/06/2017	800.00
Vendor 10086 - Accident Fund Totals							Invoices	1	\$800.00
Vendor 10079 - AT&T									
X10132017	Monthly Backup Service - Acct #287270517071, 2017-10	Paid by Check #10247		10/06/2017	10/28/2017	10/06/2017		10/25/2017	199.28
Vendor 10079 - AT&T Totals							Invoices	1	\$199.28
Vendor 10005 - Choice Office Products, Inc.									
0235482-001	Self Inking stamp	Paid by Check #10248		10/19/2017	11/19/2017	10/19/2017		10/25/2017	22.75
Vendor 10005 - Choice Office Products, Inc. Totals							Invoices	1	\$22.75
Vendor 10068 - Comcast Business Services									
09/24/17	Service @ 4001 Fisher Rd - Acct #8529101260033437, 2017-10	Paid by Check #10241		09/24/2017	10/15/2017	10/15/2017		10/06/2017	134.85
Vendor 10068 - Comcast Business Services Totals							Invoices	1	\$134.85
Vendor 10049 - Consumers Energy									
202072820548	4255 N Center Rd, 2017-10	Paid by Check #10249		10/18/2017	11/09/2017	10/18/2017		10/25/2017	23.72
Vendor 10049 - Consumers Energy Totals							Invoices	1	\$23.72
Vendor 10088 - DH Wireless Solutions									
EXECUIN23324	Computer Supplies - Modem, antenna, cable	Paid by Check #10242		09/29/2017	10/29/2017	09/29/2017		10/06/2017	910.06
Vendor 10088 - DH Wireless Solutions Totals							Invoices	1	\$910.06
Vendor 10006 - DTE Energy Co.									
08-17	8763 Martin Rd Account # 0002-8734-2, 2017-08	Paid by Check #10243		08/26/2017	10/19/2017	08/26/2017		10/06/2017	27,101.44
200070351750	4001 Fisher Rd Account # 0002-9087-4, 2017-09	Paid by Check #10243		09/25/2017	10/18/2017	09/25/2017		10/06/2017	50,611.17
200140352147	8763 Martin Rd Account # 0002-8734-2, 2017-09	Paid by Check #10243		09/26/2017	10/19/2017	09/26/2017		10/06/2017	9,403.12
Vendor 10006 - DTE Energy Co. Totals							Invoices	3	\$87,115.73
Vendor 10010 - Genesee County Drain Commissioner - WWS									
2017-00000010	Service Agreement with GCDC Water & Waste, 2017-09	Paid by Check #10250		10/04/2017	11/04/2017	09/30/2017		10/25/2017	26,956.00
Vendor 10010 - Genesee County Drain Commissioner - WWS Totals							Invoices	1	\$26,956.00
Vendor 10100 - Johnson & Anderson									
40839	Service to IPS camera system	Paid by Check #10251		09/15/2017	10/15/2017	09/02/2017		10/25/2017	352.00



Operations Fund A/P Invoice Report

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Invoice Number	Invoice Description	Status	Held Reason	Invoice Date	Due Date	G/L Date	Received Date	Payment Date	Invoice Net Amount
Vendor 10100 - Johnson & Anderson									
40956	Service to IPS camera system	Paid by Check #10251		10/16/2017	11/16/2017	09/30/2017		10/25/2017	2,599.44
				Vendor 10100 - Johnson & Anderson Totals		Invoices	2		<u>\$2,951.44</u>
Vendor 10091 - Kerrigan Lawn Care									
2164	Lawn Maintenance - September	Paid by Check #10252		10/08/2017	10/23/2017	09/30/2017		10/25/2017	144.00
				Vendor 10091 - Kerrigan Lawn Care Totals		Invoices	1		<u>\$144.00</u>
Vendor 10097 - Lubrication Engineers									
IN343026	Grease for Equipment	Paid by Check #10253		08/21/2017	09/21/2017	08/21/2017		10/25/2017	412.70
				Vendor 10097 - Lubrication Engineers Totals		Invoices	1		<u>\$412.70</u>
Vendor 10022 - McGraw Morris P.C.									
4473	Legal, 2017-09	Paid by Check #10254		10/11/2017	11/11/2017	09/30/2017		10/25/2017	396.00
4475	MI Subpoena Document Review 3025.1002, 2017-09	Paid by Check #10254		10/11/2017	11/11/2017	09/30/2017		10/25/2017	14,777.04
				Vendor 10022 - McGraw Morris P.C. Totals		Invoices	2		<u>\$15,173.04</u>
Vendor 10048 - Peabody Insurance									
10/01/18	KWA Directors & Officers Policy 10/30/17 - 10/30/18	Paid by Check #10244		08/24/2017	10/20/2017	10/01/2017		10/06/2017	3,478.00
46562	General Liability Insurance, Policy #0007448, (1 of 4)	Paid by Check #10244		08/26/2017	10/10/2017	10/01/2017		10/06/2017	15,197.00
46563	General Liability Insurance- Umbrella, Policy #0007448, (1 of 4)	Paid by Check #10244		08/26/2017	10/30/2017	10/01/2017		10/06/2017	4,346.00
				Vendor 10048 - Peabody Insurance Totals		Invoices	3		<u>\$23,021.00</u>
Vendor 10090 - SemcoEnergy									
09-17	4101 Fisher Rd, 2017-09	Paid by Check #10245		09/20/2017	10/16/2017	09/20/2017		10/06/2017	25.29
				Vendor 10090 - SemcoEnergy Totals		Invoices	1		<u>\$25.29</u>
Vendor 10057 - Verizon Wireless									
9793998922	Scada Monthly Service - Acct #542072785-00001, 2017-10	Paid by Check #10255		10/06/2017	11/01/2017	10/06/2017		10/25/2017	179.00
9794000221	WIN 911 Monthly Service - Acct #542169107-00001, 2017-10	Paid by Check #10255		10/06/2017	11/01/2017	10/06/2017		10/25/2017	85.18
9794034778	IPS Video Service - Acct #942170730-00001, 2017-10	Paid by Check #10255		10/06/2017	11/01/2017	10/06/2017		10/25/2017	56.03
				Vendor 10057 - Verizon Wireless Totals		Invoices	3		<u>\$320.21</u>



Operations Fund A/P Invoice Report

Payment Date Range 10/01/17 - 10/31/17
 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 10062 - Worth Township D.P.W. 09-17	4001 Fisher Rd - Lake Huron Pump Station, 2017-09	Paid by Check #10246		09/26/2017	10/28/2017	09/26/2017		10/06/2017	228.83
		Vendor 10062 - Worth Township D.P.W. Totals				Invoices	1		<u>\$228.83</u>
				Grand Totals		Invoices	24		<u><u>\$158,438.90</u></u>



KWA 2018 Operations Budget

Through 10/31/17
 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									
Commodity	3,366,000.00	.00	3,366,000.00	161,491.44	.00	161,491.44	3,204,508.56	5	441,073.68
Interest	5,000.00	.00	5,000.00	874.86	.00	874.86	4,125.14	17	11,062.17
REVENUE TOTALS	\$3,371,000.00	\$0.00	\$3,371,000.00	\$162,366.30	\$0.00	\$162,366.30	\$3,208,633.70	5%	\$452,135.85
EXPENSE									
Professional Services	162,000.00	.00	162,000.00	421.50	12,000.00	421.50	149,578.50	8	1,084,192.95
Insurances	85,000.00	.00	85,000.00	23,821.00	58,629.00	23,821.00	2,550.00	97	69,222.00
Administration	323,472.00	.00	323,472.00	26,956.00	296,516.00	26,956.00	.00	100	131,824.00
Permits, Print / Publications	.00	.00	.00	.00	.00	.00	.00	+++	675.65
Utilities	2,161,150.00	.00	2,161,150.00	67,457.46	6,107.81	67,457.46	2,087,584.73	3	304,783.15
Chemicals	78,200.00	.00	78,200.00	.00	.00	.00	78,200.00	0	3,268.32
Supplies	2,488.00	.00	2,488.00	22.75	.00	22.75	2,465.25	1	910.06
Repairs and Maintenance	131,000.00	.00	131,000.00	144.00	6,548.56	144.00	124,307.44	5	17,002.14
EXPENSE TOTALS	\$2,943,310.00	\$0.00	\$2,943,310.00	\$118,822.71	\$379,801.37	\$118,822.71	\$2,444,685.92	17%	\$1,611,878.27
Fund 1000 - Operations Totals									
REVENUE TOTALS	3,371,000.00	.00	3,371,000.00	162,366.30	.00	162,366.30	3,208,633.70	5%	452,135.85
EXPENSE TOTALS	2,943,310.00	.00	2,943,310.00	118,822.71	379,801.37	118,822.71	2,444,685.92	17%	1,611,878.27
Fund 1000 - Operations Totals	\$427,690.00	\$0.00	\$427,690.00	\$43,543.59	(\$379,801.37)	\$43,543.59	\$763,947.78		(\$1,159,742.42)
Grand Totals									
REVENUE TOTALS	3,371,000.00	.00	3,371,000.00	162,366.30	.00	162,366.30	3,208,633.70	5%	452,135.85
EXPENSE TOTALS	2,943,310.00	.00	2,943,310.00	118,822.71	379,801.37	118,822.71	2,444,685.92	17%	1,611,878.27
Grand Totals	\$427,690.00	\$0.00	\$427,690.00	\$43,543.59	(\$379,801.37)	\$43,543.59	\$763,947.78		(\$1,159,742.42)



KWA Balance Sheet - Construction Fund

Through 10/31/17

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	711,545.17	740,810.84	(29,265.67)	(3.95)
002.02	Cash - Construction: F.M. Investment Acct.	1,115,783.65	1,115,600.28	183.37	.02
	002 - Cash - Construction: Totals	\$1,827,328.82	\$1,856,411.12	(\$29,082.30)	(1.57%)
010	Cash - Restricted:				
010.01	Cash - Restricted: 2014 Bond Debt Reserve	16,709,443.29	16,674,039.51	35,403.78	.21
010.02	Cash - Restricted: 2013 & 2014 Bonds Debt Service	1,523,720.28	11,392,235.64	(9,868,515.36)	(86.62)
010.03	Cash - Restricted: 2016 Bond Debt Reserve & Cap Int	8,004,284.02	9,503,241.24	(1,498,957.22)	(15.77)
	010 - Cash - Restricted: Totals	\$26,237,447.59	\$37,569,516.39	(\$11,332,068.80)	(30.16%)
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	100,000.00	100,000.00	.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	\$800,000.00	\$800,000.00	\$0.00	0.00%
158	Construction in Progress	310,377,286.88	310,377,286.88	.00	.00
	ASSETS TOTALS	\$339,242,063.29	\$350,603,214.39	(\$11,361,151.10)	(3.24%)
LIABILITIES AND FUND EQUITY					
LIABILITIES					
202	Accounts Payable	2,008,822.98	2,013,491.52	(4,668.54)	(.23)
250	Bonds Payable - Current				
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	74,370,000.00	74,370,000.00	.00	.00
	250 - Bonds Payable - Current Totals	\$74,370,000.00	\$78,475,000.00	(\$4,105,000.00)	(5.23%)
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	1,255,259.40	1,255,259.40	.00	.00
	251 - Interest Payable Totals	\$5,891,712.55	\$5,891,712.55	\$0.00	0.00%
252	Lease Payable - Current Portion				
252.01	Lease Payable - Current Portion GCDL-WWS, Series 2013	.00	865,000.00	(865,000.00)	(100.00)
	252 - Lease Payable - Current Portion Totals	\$0.00	\$865,000.00	(\$865,000.00)	(100.00%)
253	Lease Interest Payable				
253.01	Lease Interest Payable GCDL-WWS, Series 2013	692,578.15	692,578.15	.00	.00
	253 - Lease Interest Payable Totals	\$692,578.15	\$692,578.15	\$0.00	0.00%



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Through 10/31/17

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					
289	Premium/Discount on Bonds				
289.01	Premium/Discount on Bonds Series 2014A	10,240,138.17	10,240,138.17	.00	.00
	289 - Premium/Discount on Bonds Totals	\$10,240,138.17	\$10,240,138.17	\$0.00	0.00%
300	Bonds Payable - Long-term				
300.01	Bonds Payable - Long-term Series 2014A	216,395,000.00	216,395,000.00	.00	.00
	300 - Bonds Payable - Long-term Totals	\$216,395,000.00	\$216,395,000.00	\$0.00	0.00%
301	Lease Payable - Long Term				
301.01	Lease Payable - Long Term GCDC-WWS, Series 2013	34,135,000.00	34,135,000.00	.00	.00
	301 - Lease Payable - Long Term Totals	\$34,135,000.00	\$34,135,000.00	\$0.00	0.00%
302	Lease Interest Payable Long-term				
302.01	Lease Interest Payable Long-term GCDCWWS, Series 2013	5,258,647.64	5,258,647.64	.00	.00
	302 - Lease Interest Payable Long-term Totals	\$5,258,647.64	\$5,258,647.64	\$0.00	0.00%
	LIABILITIES TOTALS	\$348,991,899.49	\$353,966,568.03	(\$4,974,668.54)	(1.41%)
FUND EQUITY					
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
	FUND EQUITY TOTALS Prior to Current Year Changes	(\$2,280,986.90)	(\$2,280,986.90)	\$0.00	0.00%
	Prior Year Fund Equity Adjustment	1,082,366.74			
	Fund Revenues	(1,539,263.33)			
	Fund Expenses	7,925,745.89			
	FUND EQUITY TOTALS	(\$9,749,836.20)	(\$2,280,986.90)	(\$7,468,849.30)	(327.44%)
	LIABILITIES AND FUND EQUITY TOTALS	\$339,242,063.29	\$351,685,581.13	(\$12,443,517.84)	(3.54%)
	Fund 2400 - LHI Totals	\$0.00	(\$1,082,366.74)	\$1,082,366.74	100.00%
	Fund Type Enterprise Funds Totals	\$0.00	(\$1,082,366.74)	\$1,082,366.74	100.00%
	Fund Category Proprietary Funds Totals	\$0.00	(\$1,082,366.74)	\$1,082,366.74	100.00%
	Grand Totals	\$0.00	(\$1,082,366.74)	\$1,082,366.74	100.00%



Construction Fund A/P Invoice Report

Payment Date Range 10/01/17 - 10/31/17
 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 10010 - Genesee County Drain Commissioner - WWS									
2017-00000024	Debt Service - Series 2013	Paid by Check #20494		10/06/2017	11/05/2017	10/06/2017		10/06/2017	1,696,093.75
		Vendor 10010 - Genesee County Drain Commissioner - WWS Totals					Invoices	1	<u>\$1,696,093.75</u>
Vendor 10047 - Huntington National Bank									
2014A, Nov 2017	Debt Service - Series 2014A	Paid by EFT #3921		10/25/2017	10/25/2017	10/25/2017		10/25/2017	9,668,743.75
2016, Nov 2017	Debt Service - Series 2016	Paid by EFT #3922		10/25/2017	10/25/2017	10/25/2017		10/25/2017	1,506,311.26
		Vendor 10047 - Huntington National Bank Totals					Invoices	2	<u>\$11,175,055.01</u>
Vendor 10085 - Lake Superior Consulting, LLC									
32269	Point & Cathodic Design	Paid by Check #20495		10/13/2017	11/13/2017	09/30/2017		10/25/2017	11,084.90
		Vendor 10085 - Lake Superior Consulting, LLC Totals					Invoices	1	<u>\$11,084.90</u>
Vendor 10022 - McGraw Morris P.C.									
4474	Lapeer County Road Commission Show Cause	Paid by Check #20496		10/11/2017	11/11/2017	09/30/2017		10/25/2017	15,287.77
		Vendor 10022 - McGraw Morris P.C. Totals					Invoices	1	<u>\$15,287.77</u>
Vendor 10069 - Newkirk Electric Associates, Inc.									
105259	Exacq NVR	Paid by Check #20497		09/30/2017	10/30/2017	09/30/2017		10/25/2017	2,893.00
		Vendor 10069 - Newkirk Electric Associates, Inc. Totals					Invoices	1	<u>\$2,893.00</u>
		Grand Totals					Invoices	6	<u><u>\$12,900,414.43</u></u>