



# KWA Balance Sheet - Operations Fund

Through 02/28/18

Detail Listing

Include Rollup Account/Rollup to Account

Account	Account Description	Current YTD Balance	Prior Year Total Actual	Net Change	Change %
Fund Category <b>Proprietary Funds</b>					
Fund Type <b>Enterprise Funds</b>					
Fund <b>1000 - Operations</b>					
<b>ASSETS</b>					
<b>001</b>	<b>Cash - Operations:</b>				
001.01	Cash - Operations: F.M. Checking Account	1,037,015.60	555,154.34	481,861.26	86.80
001.02	Cash - Operations: F.M. Investment Acct.	5,326,976.21	5,322,512.93	4,463.28	.08
	<b>001 - Cash - Operations: Totals</b>	<b>\$6,363,991.81</b>	<b>\$5,877,667.27</b>	<b>\$486,324.54</b>	<b>8.27%</b>
040	Accounts Receivable	253,771.14	238,708.02	15,063.12	6.31
	<b>ASSETS TOTALS</b>	<b>\$6,617,762.95</b>	<b>\$6,116,375.29</b>	<b>\$501,387.66</b>	<b>8.20%</b>
<b>LIABILITIES AND FUND EQUITY</b>					
<b>LIABILITIES</b>					
202	Accounts Payable	126,658.80	119,751.19	6,907.61	5.77
	<b>LIABILITIES TOTALS</b>	<b>\$126,658.80</b>	<b>\$119,751.19</b>	<b>\$6,907.61</b>	<b>5.77%</b>
<b>FUND EQUITY</b>					
395	Unrestricted Net Assets	7,141,325.62	7,141,325.62	.00	.00
	<b>FUND EQUITY TOTALS Prior to Current Year Changes</b>	<b>\$7,141,325.62</b>	<b>\$7,141,325.62</b>	<b>\$0.00</b>	<b>0.00%</b>
	Prior Year Fund Equity Adjustment	1,144,701.52			
	Fund Revenues	(1,121,997.90)			
	Fund Expenses	627,517.85			
	<b>FUND EQUITY TOTALS</b>	<b>\$6,491,104.15</b>	<b>\$7,141,325.62</b>	<b>(\$650,221.47)</b>	<b>(9.11%)</b>
	<b>LIABILITIES AND FUND EQUITY TOTALS</b>	<b>\$6,617,762.95</b>	<b>\$7,261,076.81</b>	<b>(\$643,313.86)</b>	<b>(8.86%)</b>
	Fund <b>1000 - Operations</b> Totals	\$0.00	(\$1,144,701.52)	\$1,144,701.52	100.00%
	Fund Type <b>Enterprise Funds</b> Totals	\$0.00	(\$1,144,701.52)	\$1,144,701.52	100.00%
	Fund Category <b>Proprietary Funds</b> Totals	\$0.00	(\$1,144,701.52)	\$1,144,701.52	100.00%
	<b>Grand Totals</b>	<b>\$0.00</b>	<b>(\$1,144,701.52)</b>	<b>\$1,144,701.52</b>	<b>100.00%</b>



# Operations Fund A/P Invoice Report

Payment Date Range 02/01/18 - 02/28/18  
 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
<b>Vendor 10079 - AT&amp;T</b>									
X02132018	Monthly Backup Service - Acct #287270517071, 2018-02	Paid by Check #10300		02/06/2018	02/28/2018	02/06/2018		02/26/2018	199.28
Vendor 10079 - AT&T Totals							Invoices	1	\$199.28
<b>Vendor 10068 - Comcast Business Services</b>									
01/24/18	Service @ 4001 Fisher Rd - Acct #8529101260033437, 2018-02	Paid by Check #10292		01/24/2018	02/14/2018	02/01/2018		02/15/2018	134.85
Vendor 10068 - Comcast Business Services Totals							Invoices	1	\$134.85
<b>Vendor 10006 - DTE Energy Co.</b>									
210000316445	4001 Fisher Rd Account # 910041017328, 2018-01	Paid by Check #10294		01/24/2018	02/19/2018	01/24/2018		02/15/2018	59,110.42
210000319155	8763 Martin Rd Account # 910040976516, 2018-01	Paid by Check #10293		01/25/2018	02/20/2018	01/25/2018		02/15/2018	10,899.72
Vendor 10006 - DTE Energy Co. Totals							Invoices	2	\$70,010.14
<b>Vendor 10010 - Genesee County Drain Commissioner - WWS</b>									
2018-00000002	Service Agreement with GCDC Water & Waste, 2018-01	Paid by Check #10295		01/31/2018	03/02/2018	01/31/2018		02/15/2018	26,956.00
Vendor 10010 - Genesee County Drain Commissioner - WWS Totals							Invoices	1	\$26,956.00
<b>Vendor 10100 - Johnson &amp; Anderson</b>									
41112	Service to IPS camera system	Paid by Check #10296		11/15/2017	12/15/2017	11/15/2017		02/15/2018	12,268.35
41204	Service to IPS camera system	Paid by Check #10296		12/18/2017	01/18/2018	12/18/2017		02/15/2018	997.50
Vendor 10100 - Johnson & Anderson Totals							Invoices	2	\$13,265.85
<b>Vendor 10091 - Kerrigan Lawn Care</b>									
2403	Snow Plowing	Paid by Check #10297		02/01/2018	02/16/2018	01/31/2018		02/15/2018	170.00
Vendor 10091 - Kerrigan Lawn Care Totals							Invoices	1	\$170.00
<b>Vendor 10022 - McGraw Morris P.C.</b>									
4696	Legal, 2018-01	Paid by Check #10301		02/07/2018	03/07/2018	01/31/2018		02/26/2018	5,876.97
Vendor 10022 - McGraw Morris P.C. Totals							Invoices	1	\$5,876.97
<b>Vendor 10026 - Plante &amp; Moran, PLLC</b>									
1513575	Financial Assistance	Paid by Check #10302		02/07/2018	03/07/2018	01/31/2018		02/26/2018	10,233.75
1514717	Audit - Fiscal Year 2017	Paid by Check #10302		02/14/2018	03/14/2018	02/14/2018		02/26/2018	8,730.00
Vendor 10026 - Plante & Moran, PLLC Totals							Invoices	2	\$18,963.75
<b>Vendor 10101 - Platinum Mechanical, Inc</b>									
13266	Rework 30" raw water line @ Center & Crosby	Paid by Check #10298		01/26/2018	02/26/2018	01/26/2018		02/15/2018	11,874.00
Vendor 10101 - Platinum Mechanical, Inc Totals							Invoices	1	\$11,874.00



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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
<b>Vendor 10057 - Verizon Wireless</b>									
9801163401	Scada Monthly Service - Acct #542072785-00001, 2018-02	Paid by Check #10303		02/07/2018	02/26/2018	02/07/2018		02/26/2018	179.40
9801199193	IPS Video Service - Acct #942170730-00001, 2018-02	Paid by Check #10303		02/07/2018	02/26/2018	02/07/2018		02/26/2018	40.01
Vendor <b>10057 - Verizon Wireless</b> Totals							Invoices	2	\$219.41
<b>Vendor 10062 - Worth Township D.P.W.</b>									
01-18	4001 Fisher Rd - Lake Huron Pump Station, 2018-01	Paid by Check #10299		02/05/2018	02/28/2018	01/31/2018		02/15/2018	66.49
Vendor <b>10062 - Worth Township D.P.W.</b> Totals							Invoices	1	\$66.49
Grand Totals							Invoices	15	\$147,736.74



# KWA 2018 Operations Budget

Through 02/28/18  
 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
<b>Fund 1000 - Operations</b>									
<b>REVENUE</b>									
Commodity	3,366,000.00	.00	3,366,000.00	253,771.14	.00	1,117,534.62	2,248,465.38	33	441,073.68
Interest	5,000.00	.00	5,000.00	904.62	.00	4,463.28	536.72	89	11,062.17
<b>REVENUE TOTALS</b>	<b>\$3,371,000.00</b>	<b>\$0.00</b>	<b>\$3,371,000.00</b>	<b>\$254,675.76</b>	<b>\$0.00</b>	<b>\$1,121,997.90</b>	<b>\$2,249,002.10</b>	<b>33%</b>	<b>\$452,135.85</b>
<b>EXPENSE</b>									
Professional Services	162,000.00	.00	162,000.00	16,584.10	.00	59,906.70	102,093.30	37	1,084,192.95
Insurances	85,000.00	.00	85,000.00	19,543.00	19,543.00	62,907.00	2,550.00	97	69,222.00
Administration	323,472.00	.00	323,472.00	26,956.00	188,692.00	134,780.00	.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	62,769.24	27,384.53	333,662.55	1,800,102.92	17	289,742.25
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	.00	.00	22.75	2,465.25	1	910.06
Repairs and Maintenance	131,000.00	.00	131,000.00	7,590.00	1,802.71	36,238.85	92,958.44	29	17,002.14
<b>EXPENSE TOTALS</b>	<b>\$2,943,310.00</b>	<b>\$0.00</b>	<b>\$2,943,310.00</b>	<b>\$133,442.34</b>	<b>\$237,422.24</b>	<b>\$627,517.85</b>	<b>\$2,078,369.91</b>	<b>29%</b>	<b>\$1,596,837.37</b>
<b>Fund 1000 - Operations Totals</b>									
<b>REVENUE TOTALS</b>	<b>3,371,000.00</b>	<b>.00</b>	<b>3,371,000.00</b>	<b>254,675.76</b>	<b>.00</b>	<b>1,121,997.90</b>	<b>2,249,002.10</b>	<b>33%</b>	<b>452,135.85</b>
<b>EXPENSE TOTALS</b>	<b>2,943,310.00</b>	<b>.00</b>	<b>2,943,310.00</b>	<b>133,442.34</b>	<b>237,422.24</b>	<b>627,517.85</b>	<b>2,078,369.91</b>	<b>29%</b>	<b>1,596,837.37</b>
<b>Fund 1000 - Operations Totals</b>	<b>\$427,690.00</b>	<b>\$0.00</b>	<b>\$427,690.00</b>	<b>\$121,233.42</b>	<b>(\$237,422.24)</b>	<b>\$494,480.05</b>	<b>\$170,632.19</b>		<b>(\$1,144,701.52)</b>
<b>Grand Totals</b>									
<b>REVENUE TOTALS</b>	<b>3,371,000.00</b>	<b>.00</b>	<b>3,371,000.00</b>	<b>254,675.76</b>	<b>.00</b>	<b>1,121,997.90</b>	<b>2,249,002.10</b>	<b>33%</b>	<b>452,135.85</b>
<b>EXPENSE TOTALS</b>	<b>2,943,310.00</b>	<b>.00</b>	<b>2,943,310.00</b>	<b>133,442.34</b>	<b>237,422.24</b>	<b>627,517.85</b>	<b>2,078,369.91</b>	<b>29%</b>	<b>1,596,837.37</b>
<b>Grand Totals</b>	<b>\$427,690.00</b>	<b>\$0.00</b>	<b>\$427,690.00</b>	<b>\$121,233.42</b>	<b>(\$237,422.24)</b>	<b>\$494,480.05</b>	<b>\$170,632.19</b>		<b>(\$1,144,701.52)</b>



# KWA Balance Sheet - Construction Fund

Through 02/28/18

Detail Listing

Include Rollup Account/Rollup to Account

Account	Account Description	Current YTD Balance	Prior Year Total Actual	Net Change	Change %
<b>Fund Category Proprietary Funds</b>					
<b>Fund Type Enterprise Funds</b>					
<b>Fund 2400 - LHI</b>					
<b>ASSETS</b>					
<b>002</b>	<b>Cash - Construction:</b>				
002.01	Cash - Construction: F.M. Checking Account	768,033.98	740,810.84	27,223.14	3.67
002.02	Cash - Construction: F.M. Investment Acct.	616,305.61	1,115,600.28	(499,294.67)	(44.76)
	<b>002 - Cash - Construction: Totals</b>	<b>\$1,384,339.59</b>	<b>\$1,856,411.12</b>	<b>(\$472,071.53)</b>	<b>(25.43%)</b>
<b>010</b>	<b>Cash - Restricted:</b>				
010.01	Cash - Restricted: 2014 Bond Debt Reserve	16,846,053.35	16,674,039.51	172,013.84	1.03
010.02	Cash - Restricted: 2013 & 2014 Bonds Debt Service	7,457,360.48	11,392,235.64	(3,934,875.16)	(34.54)
010.03	Cash - Restricted: 2016 Bond Debt Reserve & Cap Int	8,029,312.96	9,503,241.24	(1,473,928.28)	(15.51)
	<b>010 - Cash - Restricted: Totals</b>	<b>\$32,332,726.79</b>	<b>\$37,569,516.39</b>	<b>(\$5,236,789.60)</b>	<b>(13.94%)</b>
<b>020</b>	<b>Cash on Deposit:</b>				
020.01	Cash on Deposit: Lapeer County	100,000.00	100,000.00	.00	.00
020.02	Cash on Deposit: Sanilac County	.00	259,263.58	(259,263.58)	(100.00)
020.03	Cash on Deposit: St. Clair County	.00	69,359.93	(69,359.93)	(100.00)
020.04	Cash on Deposit: 40th Circuit Court - Lapeer Cnty	100,000.00	100,000.00	.00	.00
	<b>020 - Cash on Deposit: Totals</b>	<b>\$200,000.00</b>	<b>\$528,623.51</b>	<b>(\$328,623.51)</b>	<b>(62.17%)</b>
040	Accounts Receivable	.00	81,408.76	(81,408.76)	(100.00)
<b>061</b>	<b>Interest Receivable</b>				
061.01	Interest Receivable Debt Reserve/Retirement	.00	14,221.02	(14,221.02)	(100.00)
	<b>061 - Interest Receivable Totals</b>	<b>\$0.00</b>	<b>\$14,221.02</b>	<b>(\$14,221.02)</b>	<b>(100.00%)</b>
158	Construction in Progress	329,318,486.05	331,427,489.33	(2,109,003.28)	(.64)
	<b>ASSETS TOTALS</b>	<b>\$363,235,552.43</b>	<b>\$371,477,670.13</b>	<b>(\$8,242,117.70)</b>	<b>(2.22%)</b>
<b>LIABILITIES AND FUND EQUITY</b>					
<b>LIABILITIES</b>					
202	Accounts Payable	1,695,760.28	4,004,286.36	(2,308,526.08)	(57.65)
<b>250</b>	<b>Bonds Payable - Current</b>				
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
	<b>250 - Bonds Payable - Current Totals</b>	<b>\$74,370,000.00</b>	<b>\$78,475,000.00</b>	<b>(\$4,105,000.00)</b>	<b>(5.23%)</b>
<b>251</b>	<b>Interest Payable</b>				
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
	<b>251 - Interest Payable Totals</b>	<b>\$5,891,712.55</b>	<b>\$5,891,712.55</b>	<b>\$0.00</b>	<b>0.00%</b>
<b>252</b>	<b>Lease Payable - Current Portion</b>				
252.01	Lease Payable - Current Portion GCDC-WWS, Series 2013	.00	865,000.00	(865,000.00)	(100.00)
	<b>252 - Lease Payable - Current Portion Totals</b>	<b>\$0.00</b>	<b>\$865,000.00</b>	<b>(\$865,000.00)</b>	<b>(100.00%)</b>



# KWA Balance Sheet - Construction Fund

Through 02/28/18

Detail Listing

Include Rollup Account/Rollup to Account

Account	Account Description	Current YTD Balance	Prior Year Total Actual	Net Change	Change %
Fund Category <b>Proprietary Funds</b>					
Fund Type <b>Enterprise Funds</b>					
Fund <b>2400 - LHI</b>					
<b>LIABILITIES AND FUND EQUITY</b>					
<b>LIABILITIES</b>					
<b>253</b>	<b>Lease Interest Payable</b>				
253.01	Lease Interest Payable GCDC-WWS, Series 2013	692,578.15	692,578.15	.00	.00
	<b>253 - Lease Interest Payable Totals</b>	<b>\$692,578.15</b>	<b>\$692,578.15</b>	<b>\$0.00</b>	<b>0.00%</b>
<b>289</b>	<b>Premium/Discount on Bonds</b>				
289.01	Premium/Discount on Bonds Series 2014A	10,240,138.17	10,240,138.17	.00	.00
	<b>289 - Premium/Discount on Bonds Totals</b>	<b>\$10,240,138.17</b>	<b>\$10,240,138.17</b>	<b>\$0.00</b>	<b>0.00%</b>
<b>300</b>	<b>Bonds Payable - Long-term</b>				
300.01	Bonds Payable - Long-term Series 2014A	216,395,000.00	216,395,000.00	.00	.00
	<b>300 - Bonds Payable - Long-term Totals</b>	<b>\$216,395,000.00</b>	<b>\$216,395,000.00</b>	<b>\$0.00</b>	<b>0.00%</b>
<b>301</b>	<b>Lease Payable - Long Term</b>				
301.01	Lease Payable - Long Term GCDC-WWS, Series 2013	34,135,000.00	34,135,000.00	.00	.00
	<b>301 - Lease Payable - Long Term Totals</b>	<b>\$34,135,000.00</b>	<b>\$34,135,000.00</b>	<b>\$0.00</b>	<b>0.00%</b>
<b>302</b>	<b>Lease Interest Payable Long-term</b>				
302.01	Lease Interest Payable Long-term GCDCWWS, Series 2013	5,258,647.64	5,258,647.64	.00	.00
	<b>302 - Lease Interest Payable Long-term Totals</b>	<b>\$5,258,647.64</b>	<b>\$5,258,647.64</b>	<b>\$0.00</b>	<b>0.00%</b>
	<b>LIABILITIES TOTALS</b>	<b>\$348,678,836.79</b>	<b>\$355,957,362.87</b>	<b>(\$7,278,526.08)</b>	<b>(2.04%)</b>
<b>FUND EQUITY</b>					
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
	<b>FUND EQUITY TOTALS Prior to Current Year Changes</b>	<b>(\$2,280,986.90)</b>	<b>(\$2,280,986.90)</b>	<b>\$0.00</b>	<b>0.00%</b>
	Prior Year Fund Equity Adjustment	(17,801,294.16)			
	Fund Revenues	(7,425,810.38)			
	Fund Expenses	8,389,402.00			
	<b>FUND EQUITY TOTALS</b>	<b>\$14,556,715.64</b>	<b>(\$2,280,986.90)</b>	<b>\$16,837,702.54</b>	<b>738.18%</b>
	<b>LIABILITIES AND FUND EQUITY TOTALS</b>	<b>\$363,235,552.43</b>	<b>\$353,676,375.97</b>	<b>\$9,559,176.46</b>	<b>2.70%</b>
	Fund <b>2400 - LHI</b> Totals	\$0.00	\$17,801,294.16	(\$17,801,294.16)	(100.00%)
	Fund Type <b>Enterprise Funds</b> Totals	\$0.00	\$17,801,294.16	(\$17,801,294.16)	(100.00%)
	Fund Category <b>Proprietary Funds</b> Totals	\$0.00	\$17,801,294.16	(\$17,801,294.16)	(100.00%)
	Grand Totals	\$0.00	\$17,801,294.16	(\$17,801,294.16)	(100.00%)



# Construction Fund A/P Invoice Report

Payment Date Range 02/01/18 - 02/28/18  
 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 <b>10085 - Lake Superior Consulting, LLC</b> 33813	Point & Cathodic Design	Paid by Check #20516		02/09/2018	03/09/2018	01/31/2018		02/26/2018	1,089.50
Vendor <b>10085 - Lake Superior Consulting, LLC</b> Totals						Invoices	1		<u>\$1,089.50</u>
Vendor <b>10019 - Lapeer County Drain Office</b> 2018-004	As built drawing review	Paid by Check #20517		01/29/2018	03/01/2018	01/29/2018		02/26/2018	195.00
2018-005	Punch list review & report, as built drawing review	Paid by Check #20517		01/29/2018	03/01/2018	01/29/2018		02/26/2018	492.10
Vendor <b>10019 - Lapeer County Drain Office</b> Totals						Invoices	2		<u>\$687.10</u>
Vendor <b>10022 - McGraw Morris P.C.</b> 4697	Lapeer County Road Commission Show Cause	Paid by Check #20518		02/07/2018	03/07/2018	01/31/2018		02/26/2018	7,687.50
Vendor <b>10022 - McGraw Morris P.C.</b> Totals						Invoices	1		<u>\$7,687.50</u>
Vendor <b>10030 - Standard &amp; Poor's Financial Services, LLC</b> 11345728	Series 2018 Bond Rating	Paid by Check #20519		02/22/2018	03/22/2018	02/22/2018		02/26/2018	32,000.00
Vendor <b>10030 - Standard &amp; Poor's Financial Services, LLC</b> Totals						Invoices	1		<u>\$32,000.00</u>
Grand Totals						Invoices	5		<u><u>\$41,464.10</u></u>