



KWA Balance Sheet - Operations Fund

Through 03/31/17

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	198,859.17	248,450.00	(49,590.83)	(19.96)
001.02	Cash - Operations: F.M. Investment Acct.	6,316,920.73	6,911,450.76	(594,530.03)	(8.60)
	001 - Cash - Operations: Totals	\$6,515,779.90	\$7,159,900.76	(\$644,120.86)	(9.00%)
	ASSETS TOTALS	\$6,515,779.90	\$7,159,900.76	(\$644,120.86)	(9.00%)
LIABILITIES AND FUND EQUITY					
LIABILITIES					
202	Accounts Payable	100,197.90	18,575.14	81,622.76	439.42
	LIABILITIES TOTALS	\$100,197.90	\$18,575.14	\$81,622.76	439.42%
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	(5,469.97)			
	Fund Expenses	731,213.59			
	FUND EQUITY TOTALS	\$6,415,582.00	\$5,386,554.78	\$1,029,027.22	19.10%
	LIABILITIES AND FUND EQUITY TOTALS	\$6,515,779.90	\$5,405,129.92	\$1,110,649.98	20.55%
	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 03/01/17 - 03/31/17
 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 10079 - AT&T									
X03132017	Monthly Backup Service - Acct #287270517071, 2017-03	Paid by Check #10168		03/06/2017	03/28/2017	03/06/2017		03/24/2017	199.28
Vendor 10079 - AT&T Totals							Invoices	1	\$199.28
Vendor 10070 - Azteca Systems, Inc.									
12928	Cityworks update & support agreement	Paid by Check #10169		03/01/2017	04/01/2017	03/01/2017		03/24/2017	7,250.00
Vendor 10070 - Azteca Systems, Inc. Totals							Invoices	1	\$7,250.00
Vendor 10054 - Barry A. Wolf, PLLC									
03/01/2017	MI Subpoena Document Review, 2017-02	Paid by Check #10160		03/01/2017	04/01/2017	02/28/2017		03/10/2017	2,046.00
Vendor 10054 - Barry A. Wolf, PLLC Totals							Invoices	1	\$2,046.00
Vendor 10010 - Genesee County Drain Commissioner - WWS									
2017-00000002	Service Agreement with GCDC Water & Waste, 2017-02	Paid by Check #10161		02/27/2017	03/29/2017	02/28/2017		03/10/2017	3,000.00
Vendor 10010 - Genesee County Drain Commissioner - WWS Totals							Invoices	1	\$3,000.00
Vendor 10085 - Lake Superior Consulting, LLC									
29252	Point & Cathodic Protection Testing	Paid by Check #10162		12/30/2016	01/30/2017	12/31/2016		03/10/2017	17,927.90
29696	Point & Cathodic Protection Testing	Paid by Check #10162		02/21/2017	03/21/2017	01/31/2017		03/10/2017	1,790.33
Vendor 10085 - Lake Superior Consulting, LLC Totals							Invoices	2	\$19,718.23
Vendor 10022 - McGraw Morris P.C.									
4072	Legal, 2017-02	Paid by Check #10163		03/08/2017	04/08/2017	02/28/2017		03/10/2017	6,178.04
4074	MI Subpoena Document Review 3025.1002, 2017-02	Paid by Check #10163		03/08/2017	04/08/2017	02/28/2017		03/10/2017	27,246.25
4075	MI Subpoena Document Review 3025.1003, 2017-02	Paid by Check #10163		03/08/2017	04/08/2017	02/28/2017		03/10/2017	25,000.00
Vendor 10022 - McGraw Morris P.C. Totals							Invoices	3	\$58,424.29
Vendor 10048 - Peabody Insurance									
35493	Credit for reevaluation of insurance	Paid by Check #10164		12/12/2016	12/12/2016	12/12/2016		03/10/2017	(11,246.00)
38121	General Liability Insurance, Policy #0007448, (3 of 4)	Paid by Check #10164		02/24/2017	03/24/2017	02/24/2017		03/10/2017	4,346.00
38122	General Liability Insurance, Policy #0007448, (3 of 4)	Paid by Check #10164		02/24/2017	03/24/2017	02/24/2017		03/10/2017	14,537.00
Vendor 10048 - Peabody Insurance Totals							Invoices	3	\$7,637.00



Operations Fund A/P Invoice Report

Payment Date Range 03/01/17 - 03/31/17
 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 10026 - Plante & Moran, PLLC 1406625	Financial Assistance	Paid by Check #10165		03/01/2017	04/01/2017	02/28/2017		03/10/2017	2,250.00
		Vendor 10026 - Plante & Moran, PLLC Totals				Invoices	1		<u>\$2,250.00</u>
Vendor 10090 - SemcoEnergy 02-17	4101 Fisher Rd, 2017-02	Paid by Check #10166		02/16/2017	03/15/2017	02/16/2017		03/10/2017	499.72
		Vendor 10090 - SemcoEnergy Totals				Invoices	1		<u>\$499.72</u>
Vendor 10057 - Verizon Wireless 9781575772	Monthly Service - Acct #542072785-00001, 2017-03	Paid by Check #10170		03/07/2017	04/01/2017	03/07/2017		03/24/2017	168.00
		Vendor 10057 - Verizon Wireless Totals				Invoices	1		<u>\$168.00</u>
Vendor 10062 - Worth Township D.P.W. 02-17	4001 Fisher Rd - Lake Huron Pump Station, 2017-02	Paid by Check #10167		03/01/2017	03/21/2017	02/28/2017		03/10/2017	84.49
		Vendor 10062 - Worth Township D.P.W. Totals				Invoices	1		<u>\$84.49</u>
		Grand Totals				Invoices	16		<u><u>\$101,277.01</u></u>



KWA 2017 Operations Budget

Through 03/31/17
 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									
Annual Fee	.00	.00	.00	.00	.00	.00	.00	+++	1,938,000.00
Interest	10,000.00	.00	10,000.00	427.38	.00	5,469.97	4,530.03	55	11,270.40
REVENUE TOTALS	\$10,000.00	\$0.00	\$10,000.00	\$427.38	\$0.00	\$5,469.97	\$4,530.03	55%	\$1,949,270.40
EXPENSE									
Professional Services	500,000.00	.00	500,000.00	96,306.95	21,053.37	565,459.89	(86,513.26)	117	154,313.94
Insurances	60,000.00	.00	60,000.00	.00	.00	49,679.00	10,321.00	83	3,486.00
Administration	36,000.00	.00	36,000.00	3,000.00	18,000.00	18,000.00	.00	100	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	.00	150,000.00	1,258.23	33,329.30	88,069.70	28,601.00	81	.00
Travel Reimbursement	3,000.00	.00	3,000.00	.00	.00	.00	3,000.00	0	.00
Supplies	50,000.00	(10,000.00)	40,000.00	.00	.00	.00	40,000.00	0	.00
Repairs and Maintenance	.00	10,000.00	10,000.00	7,250.00	.00	10,005.00	(5.00)	100	.00
EXPENSE TOTALS	\$804,000.00	\$0.00	\$804,000.00	\$107,815.18	\$72,382.67	\$731,213.59	\$403.74	100%	\$194,499.56
Fund 1000 - Operations Totals									
REVENUE TOTALS	10,000.00	.00	10,000.00	427.38	.00	5,469.97	4,530.03	55%	1,949,270.40
EXPENSE TOTALS	804,000.00	.00	804,000.00	107,815.18	72,382.67	731,213.59	403.74	100%	194,499.56
Fund 1000 - Operations Totals	(\$794,000.00)	\$0.00	(\$794,000.00)	(\$107,387.80)	(\$72,382.67)	(\$725,743.62)	\$4,126.29		\$1,754,770.84
Grand Totals									
REVENUE TOTALS	10,000.00	.00	10,000.00	427.38	.00	5,469.97	4,530.03	55%	1,949,270.40
EXPENSE TOTALS	804,000.00	.00	804,000.00	107,815.18	72,382.67	731,213.59	403.74	100%	194,499.56
Grand Totals	(\$794,000.00)	\$0.00	(\$794,000.00)	(\$107,387.80)	(\$72,382.67)	(\$725,743.62)	\$4,126.29		\$1,754,770.84



KWA Balance Sheet - Construction Fund

Through 03/31/17

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	1,206,162.94	300,000.00	906,162.94	302.05
002.02	Cash - Construction: F.M. Investment Acct.	1,714,208.97	10,609,828.97	(8,895,620.00)	(83.84)
	002 - Cash - Construction: Totals	\$2,920,371.91	\$10,909,828.97	(\$7,989,457.06)	(73.23%)
010	Cash - Restricted:				
010.01	Cash - Restricted: 2014 Bond Debt Reserve	16,432,865.77	16,187,951.81	244,913.96	1.51
010.02	Cash - Restricted: 2013 & 2014 Bonds Debt Service	8,884,799.12	5,563,743.75	3,321,055.37	59.69
010.03	Cash - Restricted: 2016 Bond Debt Reserve & Cap Int	10,610,511.87	11,867,940.19	(1,257,428.32)	(10.60)
	010 - Cash - Restricted: Totals	\$35,928,176.76	\$33,619,635.75	\$2,308,541.01	6.87%
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	\$350,199,953.18	\$355,914,402.97	(\$5,714,449.79)	(1.61%)
LIABILITIES AND FUND EQUITY					
LIABILITIES					
202	Accounts Payable	1,994,330.53	6,846,634.49	(4,852,303.96)	(70.87)
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 03/31/17

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				
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	\$353,343,085.91	\$358,195,389.87	(\$4,852,303.96)	(1.35%)
	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	(9,185,001.43)			
	Fund Expenses	10,047,147.26			
	FUND EQUITY TOTALS	(\$3,143,132.73)	(\$1,717,768.90)	(\$1,425,363.83)	(82.98%)
	LIABILITIES AND FUND EQUITY TOTALS	\$350,199,953.18	\$356,477,620.97	(\$6,277,667.79)	(1.76%)
	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 03/01/17 - 03/31/17
 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 10001 - AECOM Technical Services, Inc.									
37872518	S.4001b LHPS, & S.4004b IPS: Generators, 2017-01	Paid by Check #20446		02/07/2017	03/07/2017	01/31/2017		03/10/2017	9,904.17
37885432	S.4001b LHPS, & S.4004b IPS: Generators, 2017-02	Paid by Check #20451		03/08/2017	04/08/2017	02/28/2017		03/24/2017	9,904.17
Vendor 10001 - AECOM Technical Services, Inc. Totals							Invoices	2	<u>\$19,808.34</u>
Vendor 10092 - Hy-Viz Incorporated									
TYL-1341	Locator Markers	Paid by Check #20447		02/14/2017	03/14/2017	02/14/2017		03/10/2017	2,256.00
Vendor 10092 - Hy-Viz Incorporated Totals							Invoices	1	<u>\$2,256.00</u>
Vendor 10022 - McGraw Morris P.C.									
4073	Lapeer County Road Commission Show Cause	Paid by Check #20448		03/08/2017	04/08/2017	02/28/2017		03/10/2017	6,368.03
Vendor 10022 - McGraw Morris P.C. Totals							Invoices	1	<u>\$6,368.03</u>
Vendor 10084 - Michigan Fence Company, Inc.									
160537	IPS 8763 Martin Rd Fence	Paid by Check #20449		03/02/2017	04/02/2017	03/02/2017		03/10/2017	39,584.00
Vendor 10084 - Michigan Fence Company, Inc. Totals							Invoices	1	<u>\$39,584.00</u>
Vendor 10034 - Wade Trim									
3006390	Construction PM, 2017 - 01	Paid by Check #20450		02/13/2017	03/13/2017	01/31/2017		03/10/2017	1,673.06
Vendor 10034 - Wade Trim Totals							Invoices	1	<u>\$1,673.06</u>
Vendor 10036 - Zito Construction Company									
PA #23 - S.4006	S.4006 Jefferson Rd to WTP 2017 -03	Paid by Check #20452		03/22/2017	04/22/2017	03/31/2017		03/24/2017	1,053,691.95
Vendor 10036 - Zito Construction Company Totals							Invoices	1	<u>\$1,053,691.95</u>
Grand Totals							Invoices	7	<u><u>\$1,123,381.38</u></u>