



KWA Balance Sheet - Operations Fund

Through 02/28/17

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	200,136.18	248,450.00	(48,313.82)	(19.45)
001.02	Cash - Operations: F.M. Investment Acct.	6,416,493.35	6,911,450.76	(494,957.41)	(7.16)
	001 - Cash - Operations: Totals	\$6,616,629.53	\$7,159,900.76	(\$543,271.23)	(7.59%)
	ASSETS TOTALS	\$6,616,629.53	\$7,159,900.76	(\$543,271.23)	(7.59%)
LIABILITIES AND FUND EQUITY					
LIABILITIES					
202	Accounts Payable	93,659.73	18,575.14	75,084.59	404.22
	LIABILITIES TOTALS	\$93,659.73	\$18,575.14	\$75,084.59	404.22%
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	(5,042.59)			
	Fund Expenses	623,398.41			
	FUND EQUITY TOTALS	\$6,522,969.80	\$5,386,554.78	\$1,136,415.02	21.10%
	LIABILITIES AND FUND EQUITY TOTALS	\$6,616,629.53	\$5,405,129.92	\$1,211,499.61	22.41%
	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 02/01/17 - 02/28/17
 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									
X02132017	Monthly Backup Service - Acct #287270517071, 2017-02	Paid by Check #10155		02/06/2017	02/28/2017	02/06/2017		02/22/2017	170.36
Vendor 10079 - AT&T Totals							Invoices	1	\$170.36
Vendor 10054 - Barry A. Wolf, PLLC									
02/01/2017	MI Subpoena Document Review, 2017-01	Paid by Check #10145		02/01/2017	03/01/2017	01/31/2017		02/09/2017	3,162.00
Vendor 10054 - Barry A. Wolf, PLLC Totals							Invoices	1	\$3,162.00
Vendor 10071 - Environmental Systems Research Institute, Inc.									
93235672	ArcGIS Online Level 2 - 04/11/17 thru 04/10/18	Paid by Check #10146		01/11/2017	02/11/2017	02/11/2017		02/09/2017	2,500.00
Vendor 10071 - Environmental Systems Research Institute, Inc. Totals							Invoices	1	\$2,500.00
Vendor 10010 - Genesee County Drain Commissioner - WWS									
2017-00000001	Service Agreement with GCDC Water & Waste, 2017-01	Paid by Check #10154		02/02/2017	03/04/2017	01/31/2017		02/22/2017	3,000.00
Vendor 10010 - Genesee County Drain Commissioner - WWS Totals							Invoices	1	\$3,000.00
Vendor 10091 - Kerrigan Lawn Care									
1828	Snow Plowing @ Lake Huron Pump Station	Paid by Check #10148		02/05/2017	02/20/2017	01/10/2017		02/09/2017	85.00
Vendor 10091 - Kerrigan Lawn Care Totals							Invoices	1	\$85.00
Vendor 10085 - Lake Superior Consulting, LLC									
29482	Point & Cathodic Protection Testing	Paid by Check #10156		01/23/2017	02/23/2017	01/31/2017		02/22/2017	4,737.25
Vendor 10085 - Lake Superior Consulting, LLC Totals							Invoices	1	\$4,737.25
Vendor 10022 - McGraw Morris P.C.									
3958	MI Subpoena Document Review 3025.1002, 2016-12	Paid by Check #10149		01/09/2017	02/09/2017	12/31/2016		02/09/2017	38,955.61
3969	Legal, 2016-12	Paid by Check #10149		01/09/2017	02/09/2017	12/31/2016		02/09/2017	7,265.00
3970	MI Subpoena Document Review 3025.1003, 2016-12	Paid by Check #10157		01/09/2017	02/09/2017	12/31/2016		02/22/2017	25,000.00
4026	MI Subpoena Document Review 3025.1003, 2017-01	Paid by Check #10157		02/07/2017	03/07/2017	01/31/2017		02/22/2017	25,000.00
4048	Legal, 2017-01	Paid by Check #10157		02/10/2017	03/10/2017	01/31/2017		02/22/2017	1,423.47
4051	MI Subpoena Document Review 3025.1002, 2017-01	Paid by Check #10157		02/10/2017	03/10/2017	01/31/2017		02/22/2017	15,559.80
Vendor 10022 - McGraw Morris P.C. Totals							Invoices	6	\$113,203.88
Vendor 10026 - Plante & Moran, PLLC									
1396663	Financial Assistance	Paid by Check #10150		01/23/2017	02/23/2017	12/31/2016		02/09/2017	1,700.00



Operations Fund A/P Invoice Report

Payment Date Range 02/01/17 - 02/28/17
 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									
1401240	Audit - Fiscal Year 2016	Paid by Check #10158		02/09/2017	03/09/2017	01/31/2017		02/22/2017	7,900.00
		Vendor 10026 - Plante & Moran, PLLC Totals				Invoices	2		<u>\$9,600.00</u>
Vendor 10090 - SemcoEnergy									
01/18/17	4101 Fisher Rd, 2017-01	Paid by Check #10151		01/18/2017	02/14/2017	01/18/2017		02/09/2017	674.50
		Vendor 10090 - SemcoEnergy Totals				Invoices	1		<u>\$674.50</u>
Vendor 10057 - Verizon Wireless									
9778200343	Monthly Service - Acct #542072785-00001, 2017-01	Paid by Check #10152		01/06/2017	02/01/2017	01/06/2017		02/09/2017	168.00
9779871208	Monthly Service - Acct #542072785-00001, 2017-02	Paid by Check #10159		02/07/2017	03/07/2017	02/07/2017		02/22/2017	168.00
		Vendor 10057 - Verizon Wireless Totals				Invoices	2		<u>\$336.00</u>
Vendor 10062 - Worth Township D.P.W.									
01-17	4001 Fisher Rd - Lake Huron Pump Station, 2017-01	Paid by Check #10153		02/01/2017	02/21/2017	01/31/2017		02/09/2017	65.04
		Vendor 10062 - Worth Township D.P.W. Totals				Invoices	1		<u>\$65.04</u>
		Grand Totals				Invoices	18		<u><u>\$137,534.03</u></u>



KWA 2017 Operations Budget

Through 02/28/17

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	600.87	.00	5,042.59	4,957.41	50	11,270.40
REVENUE TOTALS	\$10,000.00	\$0.00	\$10,000.00	\$600.87	\$0.00	\$5,042.59	\$4,957.41	50%	\$1,949,270.40
EXPENSE									
Professional Services	500,000.00	.00	500,000.00	62,720.29	21,053.37	469,152.94	9,793.69	98	154,313.94
Insurances	60,000.00	.00	60,000.00	18,883.00	.00	49,679.00	10,321.00	83	3,486.00
Administration	36,000.00	.00	36,000.00	3,000.00	21,000.00	15,000.00	.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	922.57	33,048.53	86,811.47	30,140.00	80	.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	2,500.00	.00	2,755.00	7,245.00	28	.00
EXPENSE TOTALS	\$804,000.00	\$0.00	\$804,000.00	\$88,025.86	\$75,101.90	\$623,398.41	\$105,499.69	87%	\$194,499.56
Fund 1000 - Operations Totals									
REVENUE TOTALS	10,000.00	.00	10,000.00	600.87	.00	5,042.59	4,957.41	50%	1,949,270.40
EXPENSE TOTALS	804,000.00	.00	804,000.00	88,025.86	75,101.90	623,398.41	105,499.69	87%	194,499.56
Fund 1000 - Operations Totals	(\$794,000.00)	\$0.00	(\$794,000.00)	(\$87,424.99)	(\$75,101.90)	(\$618,355.82)	(\$100,542.28)		\$1,754,770.84
Grand Totals									
REVENUE TOTALS	10,000.00	.00	10,000.00	600.87	.00	5,042.59	4,957.41	50%	1,949,270.40
EXPENSE TOTALS	804,000.00	.00	804,000.00	88,025.86	75,101.90	623,398.41	105,499.69	87%	194,499.56
Grand Totals	(\$794,000.00)	\$0.00	(\$794,000.00)	(\$87,424.99)	(\$75,101.90)	(\$618,355.82)	(\$100,542.28)		\$1,754,770.84



KWA Balance Sheet - Construction Fund

Through 02/28/17

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	1,270,702.02	300,000.00	970,702.02	323.57
002.02	Cash - Construction: F.M. Investment Acct.	2,714,030.52	10,609,828.97	(7,895,798.45)	(74.42)
	002 - Cash - Construction: Totals	\$3,984,732.54	\$10,909,828.97	(\$6,925,096.43)	(63.48%)
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	7,404,779.12	5,563,743.75	1,841,035.37	33.09
010.03	Cash - Restricted: 2016 Bond Debt Reserve & Cap Int	10,601,957.69	11,867,940.19	(1,265,982.50)	(10.67)
	010 - Cash - Restricted: Totals	\$34,439,602.58	\$33,619,635.75	\$819,966.83	2.44%
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	\$349,775,739.63	\$355,914,402.97	(\$6,138,663.34)	(1.72%)
LIABILITIES AND FUND EQUITY					
LIABILITIES					
202	Accounts Payable	3,500,506.04	6,846,634.49	(3,346,128.45)	(48.87)
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



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Through 02/28/17

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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	\$354,849,261.42	\$358,195,389.87	(\$3,346,128.45)	(0.93%)
	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	(7,696,248.80)			
	Fund Expenses	10,488,783.69			
	FUND EQUITY TOTALS	(\$5,073,521.79)	(\$1,717,768.90)	(\$3,355,752.89)	(195.36%)
	LIABILITIES AND FUND EQUITY TOTALS	\$349,775,739.63	\$356,477,620.97	(\$6,701,881.34)	(1.88%)
	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 02/01/17 - 02/28/17
 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.									
37865790	S.4001b LHPS & S.4004b LHPS: Generators, 2016-12	Paid by Check #20440		01/23/2017	02/23/2017	12/31/2016		02/09/2017	72,049.42
Vendor 10001 - AECOM Technical Services, Inc. Totals							Invoices	1	<u>\$72,049.42</u>
Vendor 10006 - DTE Energy Co.									
7361781	8763 Martin Rd Account # 0002-8734-2, 2016-12	Paid by Check #20441		12/22/2016	01/30/2016	12/22/2016		02/09/2017	43,615.99
7375335	4001 Fisher Rd Account # 0002-9087-4, 2017-01	Paid by Check #20444		01/25/2017	02/27/2014	01/25/2017		02/22/2017	27,741.00
7376747	8763 Martin Rd Account # 0002-8734-2, 2017-01	Paid by Check #20444		01/25/2017	02/27/2017	01/25/2017		02/22/2017	22,327.15
Vendor 10006 - DTE Energy Co. Totals							Invoices	3	<u>\$93,684.14</u>
Vendor 10022 - McGraw Morris P.C.									
3967	Lapeer County Road Commission Show Cause	Paid by Check #20442		01/09/2017	02/09/2017	12/31/2016		02/09/2017	2,562.50
4049	Lapeer County Road Commission Show Cause	Paid by Check #20445		02/10/2017	03/10/2017	01/31/2017		02/22/2017	7,530.09
Vendor 10022 - McGraw Morris P.C. Totals							Invoices	2	<u>\$10,092.59</u>
Vendor 10034 - Wade Trim									
3005930	Construction PM, 2016 - 10	Paid by Check #20443		11/14/2016	12/14/2016	10/31/2016		02/09/2017	48,145.59
3006235	Construction PM, 2016 - 12	Paid by Check #20443		01/10/2017	02/10/2017	12/31/2016		02/09/2017	55,767.05
Vendor 10034 - Wade Trim Totals							Invoices	2	<u>\$103,912.64</u>
Grand Totals							Invoices	8	<u><u>\$279,738.79</u></u>