



KWA Balance Sheet - Operations Fund

Through 01/31/18

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	870,127.16	555,154.34	314,972.82	56.74
001.02	Cash - Operations: F.M. Investment Acct.	5,326,071.59	5,322,512.93	3,558.66	.07
	001 - Cash - Operations: Totals	\$6,196,198.75	\$5,877,667.27	\$318,531.48	5.42%
040	Accounts Receivable	314,625.18	238,708.02	75,917.16	31.80
	ASSETS TOTALS	\$6,510,823.93	\$6,116,375.29	\$394,448.64	6.45%
LIABILITIES AND FUND EQUITY					
LIABILITIES					
202	Accounts Payable	138,453.20	119,751.19	18,702.01	15.62
	LIABILITIES TOTALS	\$138,453.20	\$119,751.19	\$18,702.01	15.62%
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	1,144,701.52			
	Fund Revenues	(867,322.14)			
	Fund Expenses	491,575.51			
	FUND EQUITY TOTALS	\$6,372,370.73	\$7,141,325.62	(\$768,954.89)	(10.77%)
	LIABILITIES AND FUND EQUITY TOTALS	\$6,510,823.93	\$7,261,076.81	(\$750,252.88)	(10.33%)
	Fund 1000 - Operations Totals	\$0.00	(\$1,144,701.52)	\$1,144,701.52	100.00%
	Fund Type Enterprise Funds Totals	\$0.00	(\$1,144,701.52)	\$1,144,701.52	100.00%
	Fund Category Proprietary Funds Totals	\$0.00	(\$1,144,701.52)	\$1,144,701.52	100.00%
	Grand Totals	\$0.00	(\$1,144,701.52)	\$1,144,701.52	100.00%



Operations Fund A/P Invoice Report

Payment Date Range 01/01/18 - 01/31/18
 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 10079 - AT&T									
X01132018	Monthly Backup Service - Acct #287270517071, 2018-01	Paid by Check #10284		01/06/2018	01/28/2018	01/06/2018		01/31/2018	204.28
Vendor 10079 - AT&T Totals							Invoices	1	\$204.28
Vendor 10068 - Comcast Business Services									
12/24/17	Service @ 4001 Fisher Rd - Acct #8529101260033437, 2018-01	Paid by Check #10279		12/24/2017	01/14/2018	01/01/2018		01/05/2018	144.35
Vendor 10068 - Comcast Business Services Totals							Invoices	1	\$144.35
Vendor 10049 - Consumers Energy									
206700296376	4255 N Center Rd, 2017-12	Paid by Check #10280		12/18/2017	01/09/2018	12/18/2017		01/05/2018	28.54
203585826299	4255 N Center Rd, 2018-01	Paid by Check #10285		01/22/2018	02/14/2018	01/22/2018		01/31/2018	57.66
Vendor 10049 - Consumers Energy Totals							Invoices	2	\$86.20
Vendor 10006 - DTE Energy Co.									
210000270980	4001 Fisher Rd Account # 910041017328, 2017-12	Paid by Check #10281		12/21/2017	01/18/2018	12/21/2017		01/05/2018	39,799.49
210000270978	8763 Martin Rd Account # 910040976516, 2017-12	Paid by Check #10281		12/22/2017	01/18/2018	12/22/2017		01/05/2018	10,316.59
Vendor 10006 - DTE Energy Co. Totals							Invoices	2	\$50,116.08
Vendor 10010 - Genesee County Drain Commissioner - WWS									
2018-00000001	Service Agreement with GCDC Water & Waste, 2017-12	Paid by Check #10286		01/05/2018	02/04/2018	12/31/2017		01/31/2018	26,956.00
Vendor 10010 - Genesee County Drain Commissioner - WWS Totals							Invoices	1	\$26,956.00
Vendor 10091 - Kerrigan Lawn Care									
2365	Snow Plowing - 12/13/17 & 12/26/17	Paid by Check #10287		01/02/2018	01/17/2018	12/31/2017		01/31/2018	170.00
Vendor 10091 - Kerrigan Lawn Care Totals							Invoices	1	\$170.00
Vendor 10022 - McGraw Morris P.C.									
4660	Legal, 2017-12	Paid by Check #10288		01/10/2018	02/10/2018	12/31/2017		01/31/2018	1,759.19
Vendor 10022 - McGraw Morris P.C. Totals							Invoices	1	\$1,759.19
Vendor 10026 - Plante & Moran, PLLC									
1495465	Audit - Fiscal Year 2017	Paid by Check #10282		12/21/2017	01/21/2018	12/21/2017		01/05/2018	10,000.00
Vendor 10026 - Plante & Moran, PLLC Totals							Invoices	1	\$10,000.00
Vendor 10090 - SemcoEnergy									
12-17	4101 Fisher Rd, 2017-12	Paid by Check #10283		12/19/2017	01/16/2018	12/19/2017		01/05/2018	343.94
01-18	4101 Fisher Rd, 2018-01	Paid by Check #10289		01/19/2018	02/13/2018	01/19/2018		01/31/2018	528.64
Vendor 10090 - SemcoEnergy Totals							Invoices	2	\$872.58



Operations Fund A/P Invoice Report

Payment Date Range 01/01/18 - 01/31/18
 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 10057 - Verizon Wireless									
9799360756	Scada Monthly Service - Acct #542072785-00001, 2018-01	Paid by Check #10290		01/06/2018	01/29/2018	01/06/2018		01/31/2018	96.78
9799361837	WIN 911 Monthly Service - Acct #542169107-00001, 2018-01	Paid by Check #10290		01/06/2018	01/29/2018	01/06/2018		01/31/2018	425.88
9799396537	IPS Video Service - Acct #942170730-00001, 2018-01	Paid by Check #10290		01/06/2018	01/29/2018	01/06/2018		01/31/2018	40.03
Vendor 10057 - Verizon Wireless Totals							Invoices	3	\$562.69
Vendor 10062 - Worth Township D.P.W.									
12-17	4001 Fisher Rd - Lake Huron Pump Station, 2018-01	Paid by Check #10291		01/11/2018	01/28/2018	12/31/2017		01/31/2018	73.65
Vendor 10062 - Worth Township D.P.W. Totals							Invoices	1	\$73.65
Grand Totals							Invoices	16	\$90,945.02



KWA 2018 Operations Budget

Through 01/31/18
 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
Fund 1000 - Operations									
REVENUE									
Commodity	3,366,000.00	.00	3,366,000.00	314,625.18	.00	863,763.48	2,502,236.52	26	441,073.68
Interest	5,000.00	.00	5,000.00	904.48	.00	3,558.66	1,441.34	71	11,062.17
REVENUE TOTALS	\$3,371,000.00	\$0.00	\$3,371,000.00	\$315,529.66	\$0.00	\$867,322.14	\$2,503,677.86	26%	\$452,135.85
EXPENSE									
Professional Services	162,000.00	.00	162,000.00	16,110.72	8,730.00	43,322.60	109,947.40	32	1,084,192.95
Insurances	85,000.00	.00	85,000.00	.00	39,086.00	43,364.00	2,550.00	97	69,222.00
Administration	323,472.00	.00	323,472.00	26,956.00	215,648.00	107,824.00	.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	71,574.25	28,404.07	270,893.31	1,861,852.62	14	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	12,044.00	1,802.71	26,148.85	103,048.44	21	17,002.14
EXPENSE TOTALS	\$2,943,310.00	\$0.00	\$2,943,310.00	\$126,684.97	\$293,670.78	\$491,575.51	\$2,158,063.71	27%	\$1,596,837.37
Fund 1000 - Operations Totals									
REVENUE TOTALS	3,371,000.00	.00	3,371,000.00	315,529.66	.00	867,322.14	2,503,677.86	26%	452,135.85
EXPENSE TOTALS	2,943,310.00	.00	2,943,310.00	126,684.97	293,670.78	491,575.51	2,158,063.71	27%	1,596,837.37
Fund 1000 - Operations Totals	\$427,690.00	\$0.00	\$427,690.00	\$188,844.69	(\$293,670.78)	\$375,746.63	\$345,614.15		(\$1,144,701.52)
Grand Totals									
REVENUE TOTALS	3,371,000.00	.00	3,371,000.00	315,529.66	.00	867,322.14	2,503,677.86	26%	452,135.85
EXPENSE TOTALS	2,943,310.00	.00	2,943,310.00	126,684.97	293,670.78	491,575.51	2,158,063.71	27%	1,596,837.37
Grand Totals	\$427,690.00	\$0.00	\$427,690.00	\$188,844.69	(\$293,670.78)	\$375,746.63	\$345,614.15		(\$1,144,701.52)



KWA Balance Sheet - Construction Fund

Through 01/31/18

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	858,472.22	740,810.84	117,661.38	15.88
002.02	Cash - Construction: F.M. Investment Acct.	616,200.95	1,115,600.28	(499,399.33)	(44.77)
	002 - Cash - Construction: Totals	\$1,474,673.17	\$1,856,411.12	(\$381,737.95)	(20.56%)
010	Cash - Restricted:				
010.01	Cash - Restricted: 2014 Bond Debt Reserve	16,813,807.69	16,674,039.51	139,768.18	.84
010.02	Cash - Restricted: 2013 & 2014 Bonds Debt Service	5,977,340.48	11,392,235.64	(5,414,895.16)	(47.53)
010.03	Cash - Restricted: 2016 Bond Debt Reserve & Cap Int	8,023,465.72	9,503,241.24	(1,479,775.52)	(15.57)
	010 - Cash - Restricted: Totals	\$30,814,613.89	\$37,569,516.39	(\$6,754,902.50)	(17.98%)
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	.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
	020 - Cash on Deposit: Totals	\$200,000.00	\$528,623.51	(\$328,623.51)	(62.17%)
040	Accounts Receivable	.00	81,408.76	(81,408.76)	(100.00)
061	Interest Receivable				
061.01	Interest Receivable Debt Reserve/Retirement	.00	14,221.02	(14,221.02)	(100.00)
	061 - Interest Receivable Totals	\$0.00	\$14,221.02	(\$14,221.02)	(100.00%)
158	Construction in Progress	329,318,486.05	331,427,489.33	(2,109,003.28)	(.64)
	ASSETS TOTALS	\$361,807,773.11	\$371,477,670.13	(\$9,669,897.02)	(2.60%)
LIABILITIES AND FUND EQUITY					
LIABILITIES					
202	Accounts Payable	1,365,581.69	4,004,286.36	(2,638,704.67)	(65.90)
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 GCDC-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%)



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Fund Category Proprietary Funds					
Fund Type Enterprise Funds					
Fund 2400 - LHI					
LIABILITIES AND FUND EQUITY					
LIABILITIES					
253	Lease Interest Payable				
253.01	Lease Interest Payable GCDC-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%
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	\$348,348,658.20	\$355,957,362.87	(\$7,608,704.67)	(2.14%)
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	(17,801,294.16)			
	Fund Revenues	(5,907,592.82)			
	Fund Expenses	7,968,785.17			
	FUND EQUITY TOTALS	\$13,459,114.91	(\$2,280,986.90)	\$15,740,101.81	690.06%
	LIABILITIES AND FUND EQUITY TOTALS	\$361,807,773.11	\$353,676,375.97	\$8,131,397.14	2.30%
	Fund 2400 - LHI Totals	\$0.00	\$17,801,294.16	(\$17,801,294.16)	(100.00%)
	Fund Type Enterprise Funds Totals	\$0.00	\$17,801,294.16	(\$17,801,294.16)	(100.00%)
	Fund Category Proprietary Funds 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 01/01/18 - 01/31/18
 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 10085 - Lake Superior Consulting, LLC									
33417	Point & Cathodic Design	Paid by Check #20513		01/03/2018	02/03/2018	12/31/2017		01/31/2018	2,333.00
33475	Point & Cathodic Design	Paid by Check #20513		01/11/2018	02/11/2018	12/31/2017		01/31/2018	2,414.00
Vendor 10085 - Lake Superior Consulting, LLC Totals							Invoices	2	<u>\$4,747.00</u>
Vendor 10022 - McGraw Morris P.C.									
4631	Lapeer County Road Commission Show Cause	Paid by Check #20514		01/05/2018	02/05/2018	12/31/2017		01/31/2018	1,487.50
Vendor 10022 - McGraw Morris P.C. Totals							Invoices	1	<u>\$1,487.50</u>
Vendor 10031 - State of Michigan									
01/16/18	Bond Issuance Cost for Series 2018 Bond	Paid by Check #20512		01/16/2018	01/16/2018	01/16/2018		01/16/2018	2,100.00
Vendor 10031 - State of Michigan Totals							Invoices	1	<u>\$2,100.00</u>
Vendor Ramon and Bonnie Coronado									
01/30/18	Reimbursement for lost crops	Paid by Check #20515		01/30/2018	01/30/2018	01/30/2018		01/31/2018	1,758.00
Vendor Ramon and Bonnie Coronado Totals							Invoices	1	<u>\$1,758.00</u>
Grand Totals							Invoices	5	<u><u>\$10,092.50</u></u>