



KWA Balance Sheet - Operations Fund

Through 03/31/18

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	1,163,559.96	555,154.34	608,405.62	109.59
001.02	Cash - Operations: F.M. Investment Acct.	5,327,793.43	5,322,512.93	5,280.50	.10
001 - Cash - Operations: Totals		\$6,491,353.39	\$5,877,667.27	\$613,686.12	10.44%
040	Accounts Receivable	288,541.44	238,708.02	49,833.42	20.88
ASSETS TOTALS		\$6,779,894.83	\$6,116,375.29	\$663,519.54	10.85%
LIABILITIES AND FUND EQUITY					
LIABILITIES					
202	Accounts Payable	126,008.88	119,751.19	6,257.69	5.23
LIABILITIES TOTALS		\$126,008.88	\$119,751.19	\$6,257.69	5.23%
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	(1,411,356.56)			
	Fund Expenses	754,094.71			
FUND EQUITY TOTALS		\$6,653,885.95	\$7,141,325.62	(\$487,439.67)	(6.83%)
LIABILITIES AND FUND EQUITY TOTALS		\$6,779,894.83	\$7,261,076.81	(\$481,181.98)	(6.63%)
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 03/01/18 - 03/31/18
 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									
X03132018	Monthly Backup Service - Acct #287270517071, 2018-03	Paid by Check #10314		03/06/2018	03/28/2018	03/06/2018		03/20/2018	204.28
Vendor 10079 - AT&T Totals							Invoices	1	\$204.28
Vendor 10070 - Azteca Systems, Inc.									
14079	Software Maintenance - 04/15/18 thru 04/14/19	Paid by Check #10304		02/15/2018	03/15/2018	02/15/2018		03/09/2018	7,250.00
Vendor 10070 - Azteca Systems, Inc. Totals							Invoices	1	\$7,250.00
Vendor 10068 - Comcast Business Services									
02/24/18	Service @ 4001 Fisher Rd - Acct #8529101260033437, 2018-03	Paid by Check #10305		02/24/2018	03/17/2018	03/01/2018		03/09/2018	144.85
Vendor 10068 - Comcast Business Services Totals							Invoices	1	\$144.85
Vendor 10049 - Consumers Energy									
202072993871	4255 N Center Rd, 2018-02	Paid by Check #10306		02/20/2018	03/15/2018	02/20/2018		03/09/2018	38.06
Vendor 10049 - Consumers Energy Totals							Invoices	1	\$38.06
Vendor 10006 - DTE Energy Co.									
200090637979	4001 Fisher Rd Account # 910041017328, 2018-02	Paid by Check #10307		02/22/2018	03/20/2018	02/22/2018		03/09/2018	51,102.30
200100635725	8763 Martin Rd Account # 910040976516, 2018-02	Paid by Check #10308		02/23/2018	03/20/2018	02/23/2018		03/09/2018	10,647.40
Vendor 10006 - DTE Energy Co. Totals							Invoices	2	\$61,749.70
Vendor 10071 - Environmental Systems Research Institute, Inc.									
93403637	ArcGIS Online Level 2 - 04/11/18 thru 04/10/19	Paid by Check #10309		01/12/2018	02/12/2018	01/31/2018		03/09/2018	2,500.00
Vendor 10071 - Environmental Systems Research Institute, Inc. Totals							Invoices	1	\$2,500.00
Vendor 10010 - Genesee County Drain Commissioner - WWS									
2018-00000003	Service Agreement with GCDC Water & Waste, 2018-02	Paid by Check #10310		02/28/2018	03/30/2018	02/28/2018		03/09/2018	26,956.00
Vendor 10010 - Genesee County Drain Commissioner - WWS Totals							Invoices	1	\$26,956.00
Vendor 10091 - Kerrigan Lawn Care									
2426	Snow Plowing for February	Paid by Check #10311		03/05/2018	03/20/2018	02/28/2018		03/09/2018	340.00
Vendor 10091 - Kerrigan Lawn Care Totals							Invoices	1	\$340.00
Vendor 10022 - McGraw Morris P.C.									
4762	Legal, 2018-02	Paid by Check #10315		03/08/2018	04/08/2018	02/28/2018		03/20/2018	7,854.10
Vendor 10022 - McGraw Morris P.C. Totals							Invoices	1	\$7,854.10



Operations Fund A/P Invoice Report

Payment Date Range 03/01/18 - 03/31/18
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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 10048 - Peabody Insurance									
56579	General Liability Insurance, Policy #0007448, (3 of 4)	Paid by Check #10312		02/28/2018	03/18/2018	02/28/2018		03/09/2018	15,197.00
56580	General Liability Insurance-Umbrella, Policy #0007448, (3 of 4)	Paid by Check #10312		02/28/2018	03/28/2018	02/28/2018		03/09/2018	4,346.00
Vendor 10048 - Peabody Insurance Totals							Invoices	2	\$19,543.00
Vendor 10090 - SemcoEnergy									
02-18	4101 Fisher Rd, 2018-02	Paid by Check #10313		02/16/2018	03/15/2018	02/16/2018		03/09/2018	360.55
Vendor 10090 - SemcoEnergy Totals							Invoices	1	\$360.55
Vendor 10057 - Verizon Wireless									
9802982900	Scada Monthly Service - Acct #542072785-00001, 2018-03	Paid by Check #10316		03/06/2018	03/29/2018	03/06/2018		03/20/2018	178.84
9803019378	IPS Video Service - Acct #942170730-00001, 2018-03	Paid by Check #10316		03/06/2018	03/29/2018	03/06/2018		03/20/2018	40.01
Vendor 10057 - Verizon Wireless Totals							Invoices	2	\$218.85
Vendor 10062 - Worth Township D.P.W.									
02-18	4001 Fisher Rd - Lake Huron Pump Station, 2018-02	Paid by Check #10317		03/06/2018	03/28/2018	02/28/2018		03/20/2018	67.39
Vendor 10062 - Worth Township D.P.W. Totals							Invoices	1	\$67.39
Grand Totals							Invoices	16	\$127,226.78



KWA 2018 Operations Budget

Through 03/31/18
 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	288,541.44	.00	1,406,076.06	1,959,923.94	42	441,073.68
Interest	5,000.00	.00	5,000.00	817.22	.00	5,280.50	(280.50)	106	11,062.17
REVENUE TOTALS	\$3,371,000.00	\$0.00	\$3,371,000.00	\$289,358.66	\$0.00	\$1,411,356.56	\$1,959,643.44	42%	\$452,135.85
EXPENSE									
Professional Services	162,000.00	.00	162,000.00	34,898.57	.00	94,805.27	67,194.73	59	1,084,192.95
Insurances	85,000.00	.00	85,000.00	.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	161,736.00	161,736.00	.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	64,637.29	26,393.31	398,299.84	1,736,456.85	20	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	85.00	4,689.82	36,323.85	89,986.33	31	17,002.14
EXPENSE TOTALS	\$2,943,310.00	\$0.00	\$2,943,310.00	\$126,576.86	\$212,362.13	\$754,094.71	\$1,976,853.16	33%	\$1,596,837.37
Fund 1000 - Operations Totals									
REVENUE TOTALS	3,371,000.00	.00	3,371,000.00	289,358.66	.00	1,411,356.56	1,959,643.44	42%	452,135.85
EXPENSE TOTALS	2,943,310.00	.00	2,943,310.00	126,576.86	212,362.13	754,094.71	1,976,853.16	33%	1,596,837.37
Fund 1000 - Operations Totals	\$427,690.00	\$0.00	\$427,690.00	\$162,781.80	(\$212,362.13)	\$657,261.85	(\$17,209.72)		(\$1,144,701.52)
Grand Totals									
REVENUE TOTALS	3,371,000.00	.00	3,371,000.00	289,358.66	.00	1,411,356.56	1,959,643.44	42%	452,135.85
EXPENSE TOTALS	2,943,310.00	.00	2,943,310.00	126,576.86	212,362.13	754,094.71	1,976,853.16	33%	1,596,837.37
Grand Totals	\$427,690.00	\$0.00	\$427,690.00	\$162,781.80	(\$212,362.13)	\$657,261.85	(\$17,209.72)		(\$1,144,701.52)



KWA Balance Sheet - Construction Fund

Through 03/31/18

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	415,396.09	740,810.84	(325,414.75)	(43.93)
002.02	Cash - Construction: F.M. Investment Acct.	616,400.15	1,115,600.28	(499,200.13)	(44.75)
	002 - Cash - Construction: Totals	\$1,031,796.24	\$1,856,411.12	(\$824,614.88)	(44.42%)
010	Cash - Restricted:				
010.01	Cash - Restricted: 2014 Bond Debt Reserve	16,869,130.23	16,674,039.51	195,090.72	1.17
010.02	Cash - Restricted: 2013 & 2014 Bonds Debt Service	8,937,380.48	11,392,235.64	(2,454,855.16)	(21.55)
010.03	Cash - Restricted: 2016 Bond Debt Reserve & Cap Int	8,035,791.41	9,503,241.24	(1,467,449.83)	(15.44)
	010 - Cash - Restricted: Totals	\$33,842,302.12	\$37,569,516.39	(\$3,727,214.27)	(9.92%)
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	\$364,392,584.41	\$371,477,670.13	(\$7,085,085.72)	(1.91%)
LIABILITIES AND FUND EQUITY					
LIABILITIES					
202	Accounts Payable	1,380,449.92	4,004,286.36	(2,623,836.44)	(65.53)
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%)



KWA Balance Sheet - Construction Fund

Through 03/31/18

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					
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	\$348,363,526.43	\$355,957,362.87	(\$7,593,836.44)	(2.13%)
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	(8,935,480.25)			
	Fund Expenses	8,426,729.53			
	FUND EQUITY TOTALS	\$16,029,057.98	(\$2,280,986.90)	\$18,310,044.88	802.72%
	LIABILITIES AND FUND EQUITY TOTALS	\$364,392,584.41	\$353,676,375.97	\$10,716,208.44	3.03%
	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 03/01/18 - 03/31/18
 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 10001 - AECOM Technical Services, Inc.									
2000032868	2018 VSAT	Paid by Check #20522		03/14/2018	04/14/2018	03/09/2018			12,055.20
		Vendor 10001 - AECOM Technical Services, Inc. Totals				Invoices	1		<u>\$12,055.20</u>
Vendor 10085 - Lake Superior Consulting, LLC									
33095	Point & Cathodic Design	Paid by Check #20523		12/15/2017	01/15/2018	12/15/2017		03/20/2018	3,483.75
		Vendor 10085 - Lake Superior Consulting, LLC Totals				Invoices	1		<u>\$3,483.75</u>
Vendor 10022 - McGraw Morris P.C.									
4763	Lapeer County Road Commission Show Cause	Paid by Check #20524		03/08/2018	04/08/2018	02/28/2018		03/20/2018	21,670.47
		Vendor 10022 - McGraw Morris P.C. Totals				Invoices	1		<u>\$21,670.47</u>
Vendor 10093 - Peerless Midwest Inc.									
53373	Pump Motor #3 Bearing Replacement	Paid by Check #20520		11/03/2017	02/26/2018	02/26/2018		03/09/2018	14,488.47
		Vendor 10093 - Peerless Midwest Inc. Totals				Invoices	1		<u>\$14,488.47</u>
Vendor 10055 - Ric-Man Construction, Inc.									
PA #21	S.4003 Bricker Rd to IPS, 2018-02	Paid by Check #20521		02/22/2018	03/22/2018	02/22/2018		03/09/2018	300,000.00
		Vendor 10055 - Ric-Man Construction, Inc. Totals				Invoices	1		<u>\$300,000.00</u>
Vendor 10103 - Transnation Title Agency Great Lakes Division LLC									
219591	Basic Search - 4201 Brown City Rd, Brown City, MI 48416	Paid by Check #20525		03/07/2018	04/07/2018	03/07/2018		03/20/2018	85.00
219602	Basic Search - 8455 Clear Lake Rd, Brown City, MI 48416	Paid by Check #20525		03/07/2018	04/07/2018	03/07/2018		03/20/2018	85.00
219617	Basic Search - 4200 N. Van Dyke, Brown City, MI 48416	Paid by Check #20525		03/08/2018	04/08/2018	03/08/2018		03/20/2018	85.00
219620	Basic Search - 8575 Clear Lake Rd, Brown City, MI 48416	Paid by Check #20525		03/08/2018	04/08/2018	03/08/2018		03/20/2018	85.00
219623	Basic Search - V/L Clear Lake Rd, Brown City, MI 48416	Paid by Check #20525		03/08/2018	04/08/2018	03/08/2018		03/20/2018	85.00
219701	Basic Title Search - 8508 Clear Lake Rd, Brown City, MI 48416	Paid by Check #20525		03/09/2018	04/09/2018	03/09/2018		03/20/2018	85.00
219744	Basic Title Search - V/L Clear Lake Rd, Brown City, MI 48416	Paid by Check #20525		03/09/2018	04/09/2018	03/09/2018		03/20/2018	85.00
219806	Basic Title Search - V/L Clear Lake Rd, North Branch, MI 48461	Paid by Check #20525		03/12/2018	04/12/2018	03/12/2018		03/20/2018	85.00
219829	Basic Search - V/L Clear Lake Rd, North Branch, MI 48461	Paid by Check #20525		03/12/2018	04/12/2018	03/12/2018		03/20/2018	90.00
219861	Basic Title Search - 4343 Kings Mill Rd, North Branch, MI 48461	Paid by Check #20525		03/13/2018	04/13/2018	03/13/2018		03/20/2018	85.00



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Vendor 10103 - Transnation Title Agency Great Lakes Division LLC 219931	Basic Title Search - 4364 Kings Mill Rd, North Branch, MI 48461	Paid by Check #20525		03/13/2018	04/13/2018	03/13/2018		03/20/2018	85.00
	Vendor 10103 - Transnation Title Agency Great Lakes Division LLC Totals					Invoices	11		<u>\$940.00</u>
				Grand Totals		Invoices	16		<u><u>\$352,637.89</u></u>