



KWA Balance Sheet - Operations Fund

Through 07/31/17

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	659,922.29	248,450.00	411,472.29	165.62
001.02	Cash - Operations: F.M. Investment Acct.	5,320,705.35	6,911,450.76	(1,590,745.41)	(23.02)
	001 - Cash - Operations: Totals	\$5,980,627.64	\$7,159,900.76	(\$1,179,273.12)	(16.47%)
040	Accounts Receivable	48,542.10	.00	48,542.10	+++
	ASSETS TOTALS	\$6,029,169.74	\$7,159,900.76	(\$1,130,731.02)	(15.79%)
	LIABILITIES AND FUND EQUITY				
	LIABILITIES				
202	Accounts Payable	222,313.62	18,575.14	203,738.48	1,096.83
	LIABILITIES TOTALS	\$222,313.62	\$18,575.14	\$203,738.48	1,096.83%
	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	(57,796.69)			
	Fund Expenses	1,392,266.19			
	FUND EQUITY TOTALS	\$5,806,856.12	\$5,386,554.78	\$420,301.34	7.80%
	LIABILITIES AND FUND EQUITY TOTALS	\$6,029,169.74	\$5,405,129.92	\$624,039.82	11.55%
	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 07/01/17 - 07/31/17
 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									
X07132017	Monthly Backup Service - Acct #287270517071, 2017-07	Paid by Check #10206		07/06/2017	07/28/2017	07/05/2017		07/19/2017	204.28
Vendor 10079 - AT&T Totals							Invoices	1	\$204.28
Vendor 10068 - Comcast Business Services									
06/24/17	Service @ 4001 Fisher Rd - Acct #8529101260033437, 2017-07	Paid by Check #10204		06/24/2017	07/15/2017	07/01/2017		07/01/2017	134.85
04-17	Monthly Service @ 4001 Fisher Rd - Acct #906826951, 2017-04	Paid by Check #10207		07/01/2017	08/01/2017	04/30/2017		07/19/2017	145.19
Vendor 10068 - Comcast Business Services Totals							Invoices	2	\$280.04
Vendor 10006 - DTE Energy Co.									
200240171404	4001 Fisher Rd Account # 0002-9087-4, 2017-06	Paid by Check #10208		06/26/2017	07/19/2017	06/25/2017		07/19/2017	27,714.29
210000065230	8763 Martin Rd Account # 0002-8734-2, 2017-06	Paid by Check #10208		06/27/2017	07/21/2017	06/26/2017		07/19/2017	9,056.19
Vendor 10006 - DTE Energy Co. Totals							Invoices	2	\$36,770.48
Vendor 10010 - Genesee County Drain Commissioner - WWS									
2017-00000006	Service Agreement with GCDC Water & Waste, 2017-06	Paid by Check #10209		07/03/2017	08/01/2017	06/30/2017		07/19/2017	26,956.00
Vendor 10010 - Genesee County Drain Commissioner - WWS Totals							Invoices	1	\$26,956.00
Vendor 10091 - Kerrigan Lawn Care									
1977	Lawn Cutting Service	Paid by Check #10210		07/04/2017	07/19/2017	06/30/2017		07/19/2017	240.00
Vendor 10091 - Kerrigan Lawn Care Totals							Invoices	1	\$240.00
Vendor 10090 - SemcoEnergy									
06-17	4101 Fisher Rd, 2017-06	Paid by Check #10205		06/20/2017	07/17/2017	06/20/2017		07/01/2017	82.21
Vendor 10090 - SemcoEnergy Totals							Invoices	1	\$82.21
Vendor 10057 - Verizon Wireless									
9788743673	Monthly Service - Acct #542072785-00001, 2017-07	Paid by Check #10211		07/07/2017	08/01/2017	07/06/2017		07/19/2017	168.42
Vendor 10057 - Verizon Wireless Totals							Invoices	1	\$168.42
Vendor 10062 - Worth Township D.P.W.									
06-17	4001 Fisher Rd - Lake Huron Pump Station, 2017-06	Paid by Check #10212		06/28/2017	07/18/2017	06/27/2017		07/19/2017	300.85
Vendor 10062 - Worth Township D.P.W. Totals							Invoices	1	\$300.85
Grand Totals							Invoices	10	\$65,002.28



KWA 2017 Operations Budget

Through 07/31/17
 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
Commodity	.00	589,530.00	589,530.00	48,542.10	.00	48,542.10	540,987.90	8	.00
Interest	10,000.00	.00	10,000.00	874.42	.00	9,254.59	745.41	93	11,270.40
REVENUE TOTALS	\$10,000.00	\$589,530.00	\$599,530.00	\$49,416.52	\$0.00	\$57,796.69	\$541,733.31	10%	\$1,949,270.40
EXPENSE									
Professional Services	500,000.00	585,075.00	1,085,075.00	59,559.49	21,053.37	1,062,080.78	1,940.85	100	154,313.94
Insurances	60,000.00	17,200.00	77,200.00	19,543.00	.00	69,222.00	7,978.00	90	3,486.00
Administration	36,000.00	95,824.00	131,824.00	26,956.00	.00	77,912.00	53,912.00	59	36,000.00
Permits, Print / Publications	5,000.00	.00	5,000.00	.00	.00	24.00	4,976.00	0	699.62
Utilities	150,000.00	452,710.00	602,710.00	43,102.87	6,209.42	170,798.41	425,702.17	29	.00
Travel Reimbursement	3,000.00	.00	3,000.00	.00	.00	.00	3,000.00	0	.00
Chemicals	.00	76,820.00	76,820.00	.00	.00	.00	76,820.00	0	.00
Supplies	50,000.00	(30,000.00)	20,000.00	.00	.00	.00	20,000.00	0	.00
Repairs and Maintenance	.00	67,487.00	67,487.00	1,417.00	1,575.00	12,229.00	53,683.00	20	.00
EXPENSE TOTALS	\$804,000.00	\$1,265,116.00	\$2,069,116.00	\$150,578.36	\$28,837.79	\$1,392,266.19	\$648,012.02	69%	\$194,499.56
Fund 1000 - Operations Totals									
REVENUE TOTALS	10,000.00	589,530.00	599,530.00	49,416.52	.00	57,796.69	541,733.31	10%	1,949,270.40
EXPENSE TOTALS	804,000.00	1,265,116.00	2,069,116.00	150,578.36	28,837.79	1,392,266.19	648,012.02	69%	194,499.56
Fund 1000 - Operations Totals	(\$794,000.00)	(\$675,586.00)	(\$1,469,586.00)	(\$101,161.84)	(\$28,837.79)	(\$1,334,469.50)	(\$106,278.71)		\$1,754,770.84
Grand Totals									
REVENUE TOTALS	10,000.00	589,530.00	599,530.00	49,416.52	.00	57,796.69	541,733.31	10%	1,949,270.40
EXPENSE TOTALS	804,000.00	1,265,116.00	2,069,116.00	150,578.36	28,837.79	1,392,266.19	648,012.02	69%	194,499.56
Grand Totals	(\$794,000.00)	(\$675,586.00)	(\$1,469,586.00)	(\$101,161.84)	(\$28,837.79)	(\$1,334,469.50)	(\$106,278.71)		\$1,754,770.84



KWA Balance Sheet - Construction Fund

Through 07/31/17

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	817,640.90	300,000.00	517,640.90	172.55
002.02	Cash - Construction: F.M. Investment Acct.	1,115,221.42	10,609,828.97	(9,494,607.55)	(89.49)
	002 - Cash - Construction: Totals	\$1,932,862.32	\$10,909,828.97	(\$8,976,966.65)	(82.28%)
010	Cash - Restricted:				
010.01	Cash - Restricted: 2014 Bond Debt Reserve	16,604,591.72	16,187,951.81	416,639.91	2.57
010.02	Cash - Restricted: 2013 & 2014 Bonds Debt Service	7,988,189.64	5,563,743.75	2,424,445.89	43.58
010.03	Cash - Restricted: 2016 Bond Debt Reserve & Cap Int	9,488,171.17	11,867,940.19	(2,379,769.02)	(20.05)
	010 - Cash - Restricted: Totals	\$34,080,952.53	\$33,619,635.75	\$461,316.78	1.37%
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	444,006.00	33,533.74	410,472.26	1,224.06
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	\$347,809,225.36	\$355,914,402.97	(\$8,105,177.61)	(2.28%)
LIABILITIES AND FUND EQUITY					
LIABILITIES					
202	Accounts Payable	1,261,875.05	6,846,634.49	(5,584,759.44)	(81.57)
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 07/31/17

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	\$352,610,630.43	\$358,195,389.87	(\$5,584,759.44)	(1.56%)
	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	(15,330,762.10)			
	Fund Expenses	17,851,180.27			
	FUND EQUITY TOTALS	(\$4,801,405.07)	(\$1,717,768.90)	(\$3,083,636.17)	(179.51%)
	LIABILITIES AND FUND EQUITY TOTALS	\$347,809,225.36	\$356,477,620.97	(\$8,668,395.61)	(2.43%)
	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 07/01/17 - 07/31/17
 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.									
37938295	S.4001b LHPS, & S.4004b IPS: Generators, 2017-06	Paid by Check #20479		07/12/2017	08/12/2017	06/30/2017		07/27/2017	3,773.02
Vendor 10001 - AECOM Technical Services, Inc. Totals							Invoices	1	<u>\$3,773.02</u>
Vendor 10006 - DTE Energy Co.									
17-05	4001 Fisher Rd Account # 0002-9087-4, 2017-05	Paid by Check #20478		05/25/2017	07/19/2017	05/25/2017		07/19/2017	28,074.86
Vendor 10006 - DTE Energy Co. Totals							Invoices	1	<u>\$28,074.86</u>
Vendor 10085 - Lake Superior Consulting, LLC									
30885	Point & Cathodic Design, 2017-06	Paid by Check #20480		07/12/2017	08/12/2017	06/30/2017		07/27/2017	1,041.75
Vendor 10085 - Lake Superior Consulting, LLC Totals							Invoices	1	<u>\$1,041.75</u>
Grand Totals							Invoices	3	<u><u>\$32,889.63</u></u>