



KWA Balance Sheet - Operations Fund

Through 05/31/17

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	917,394.93	248,450.00	668,944.93	269.25
001.02	Cash - Operations: F.M. Investment Acct.	5,318,927.52	6,911,450.76	(1,592,523.24)	(23.04)
	001 - Cash - Operations: Totals	\$6,236,322.45	\$7,159,900.76	(\$923,578.31)	(12.90%)
	ASSETS TOTALS	\$6,236,322.45	\$7,159,900.76	(\$923,578.31)	(12.90%)
LIABILITIES AND FUND EQUITY					
LIABILITIES					
202	Accounts Payable	147,079.75	18,575.14	128,504.61	691.81
	LIABILITIES TOTALS	\$147,079.75	\$18,575.14	\$128,504.61	691.81%
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	(7,476.76)			
	Fund Expenses	1,059,559.68			
	FUND EQUITY TOTALS	\$6,089,242.70	\$5,386,554.78	\$702,687.92	13.05%
	LIABILITIES AND FUND EQUITY TOTALS	\$6,236,322.45	\$5,405,129.92	\$831,192.53	15.38%
	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 05/01/17 - 05/31/17
 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									
X05132017	Monthly Backup Service - Acct #287270517071, 2017-05	Paid by Check #10187		05/06/2017	05/28/2017	05/06/2017		05/24/2017	199.28
Vendor 10079 - AT&T Totals							Invoices	1	\$199.28
Vendor 10054 - Barry A. Wolf, PLLC									
05/01/17	MI Subpoena Document Review, 2017-04	Paid by Check #10188		05/01/2017	06/01/2017	04/30/2017		05/24/2017	930.00
Vendor 10054 - Barry A. Wolf, PLLC Totals							Invoices	1	\$930.00
Vendor 10068 - Comcast Business Services									
03/28/17	Service @ 4001 Fisher Rd - Acct #8529101260033437, 2017-04	Paid by Check #10182		03/28/2017	04/18/2017	04/01/2017		05/05/2017	134.85
04/24/17	Service @ 4001 Fisher Rd - Acct #8529101260033437, 2017-05	Paid by Check #10182		04/24/2017	05/15/2017	05/01/2017		05/05/2017	134.85
Vendor 10068 - Comcast Business Services Totals							Invoices	2	\$269.70
Vendor 10010 - Genesee County Drain Commissioner - WWS									
2017-00000004	Service Agreement with GCDC Water & Waste, 2017-04	Paid by Check #10183		05/01/2017	05/31/2017	04/30/2017		05/05/2017	3,000.00
Vendor 10010 - Genesee County Drain Commissioner - WWS Totals							Invoices	1	\$3,000.00
Vendor 10022 - McGraw Morris P.C.									
4135	Legal, 2017-03	Paid by Check #10189		04/07/2017	05/07/2017	03/31/2017		05/24/2017	25,799.96
4137	MI Subpoena Document Review 3025.1002, 2017-03	Paid by Check #10189		04/07/2017	05/07/2017	03/31/2017		05/24/2017	67,213.24
4223	Legal, 2017-04	Paid by Check #10189		05/16/2017	06/16/2017	04/30/2017		05/24/2017	94,312.38
4237	MI Subpoena Document Review 3025.1002, 2017-04	Paid by Check #10189		05/16/2017	06/16/2017	04/30/2017		05/24/2017	80,687.08
Vendor 10022 - McGraw Morris P.C. Totals							Invoices	4	\$268,012.66
Vendor 10075 - Public Financial Management, Inc.									
21146	Disclosure & Filing fee for 2016 audit on EMMA	Paid by Check #10184		04/12/2017	05/12/2017	04/12/2017		05/05/2017	1,000.00
Vendor 10075 - Public Financial Management, Inc. Totals							Invoices	1	\$1,000.00
Vendor 10090 - SemcoEnergy									
04-17	4101 Fisher Rd, 2017-04	Paid by Check #10185		04/20/2017	05/15/2017	04/19/2017		05/05/2017	197.21
Vendor 10090 - SemcoEnergy Totals							Invoices	1	\$197.21
Vendor 10057 - Verizon Wireless									
9785207126	Monthly Service - Acct #542072785-00001, 2017-05	Paid by Check #10190		05/06/2017	06/01/2017	05/06/2017		05/24/2017	168.28
Vendor 10057 - Verizon Wireless Totals							Invoices	1	\$168.28



Operations Fund A/P Invoice Report

Payment Date Range 05/01/17 - 05/31/17
 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 10062 - Worth Township D.P.W. 04-17	4001 Fisher Rd - Lake Huron Pump Station, 2017-04	Paid by Check #10186		04/26/2017	05/16/2017	04/25/2017		05/05/2017	133.99
		Vendor 10062 - Worth Township D.P.W. Totals				Invoices	1		<u>\$133.99</u>
				Grand Totals		Invoices	13		<u><u>\$273,911.12</u></u>



KWA 2017 Operations Budget

Through 05/31/17
 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	.00	.00	.00	589,530.00	0	.00
Interest	10,000.00	.00	10,000.00	928.89	.00	7,476.76	2,523.24	75	11,270.40
REVENUE TOTALS	\$10,000.00	\$589,530.00	\$599,530.00	\$928.89	\$0.00	\$7,476.76	\$592,053.24	1%	\$1,949,270.40
EXPENSE									
Professional Services	500,000.00	425,995.00	925,995.00	143,000.89	21,053.37	885,390.24	19,551.39	98	154,313.94
Insurances	60,000.00	17,200.00	77,200.00	.00	.00	49,679.00	27,521.00	64	3,486.00
Administration	36,000.00	54,004.00	90,004.00	3,000.00	12,000.00	24,000.00	54,004.00	40	36,000.00
Permits, Print / Publications	5,000.00	.00	5,000.00	24.00	.00	24.00	4,976.00	0	699.62
Utilities	150,000.00	653,610.00	803,610.00	990.27	32,449.56	89,894.44	681,266.00	15	.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	192.00	1,575.00	10,572.00	55,340.00	18	.00
EXPENSE TOTALS	\$804,000.00	\$1,265,116.00	\$2,069,116.00	\$147,207.16	\$67,077.93	\$1,059,559.68	\$942,478.39	54%	\$194,499.56
Fund 1000 - Operations Totals									
REVENUE TOTALS	10,000.00	589,530.00	599,530.00	928.89	.00	7,476.76	592,053.24	1%	1,949,270.40
EXPENSE TOTALS	804,000.00	1,265,116.00	2,069,116.00	147,207.16	67,077.93	1,059,559.68	942,478.39	54%	194,499.56
Fund 1000 - Operations Totals	(\$794,000.00)	(\$675,586.00)	(\$1,469,586.00)	(\$146,278.27)	(\$67,077.93)	(\$1,052,082.92)	(\$350,425.15)		\$1,754,770.84
Grand Totals									
REVENUE TOTALS	10,000.00	589,530.00	599,530.00	928.89	.00	7,476.76	592,053.24	1%	1,949,270.40
EXPENSE TOTALS	804,000.00	1,265,116.00	2,069,116.00	147,207.16	67,077.93	1,059,559.68	942,478.39	54%	194,499.56
Grand Totals	(\$794,000.00)	(\$675,586.00)	(\$1,469,586.00)	(\$146,278.27)	(\$67,077.93)	(\$1,052,082.92)	(\$350,425.15)		\$1,754,770.84



KWA Balance Sheet - Construction Fund

Through 05/31/17

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	974,169.19	300,000.00	674,169.19	224.72
002.02	Cash - Construction: F.M. Investment Acct.	1,114,848.80	10,609,828.97	(9,494,980.17)	(89.49)
	002 - Cash - Construction: Totals	\$2,089,017.99	\$10,909,828.97	(\$8,820,810.98)	(80.85%)
010	Cash - Restricted:				
010.01	Cash - Restricted: 2014 Bond Debt Reserve	16,536,632.96	16,187,951.81	348,681.15	2.15
010.02	Cash - Restricted: 2013 & 2014 Bonds Debt Service	5,461,767.17	5,563,743.75	(101,976.58)	(1.83)
010.03	Cash - Restricted: 2016 Bond Debt Reserve & Cap Int	9,473,125.00	11,867,940.19	(2,394,815.19)	(20.18)
	010 - Cash - Restricted: Totals	\$31,471,525.13	\$33,619,635.75	(\$2,148,110.62)	(6.39%)
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	\$344,911,947.63	\$355,914,402.97	(\$11,002,455.34)	(3.09%)
LIABILITIES AND FUND EQUITY					
LIABILITIES					
202	Accounts Payable	1,351,229.64	6,846,634.49	(5,495,404.85)	(80.26)
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 05/31/17

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	\$352,699,985.02	\$358,195,389.87	(\$5,495,404.85)	(1.53%)
	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	(12,276,956.08)			
	Fund Expenses	17,784,006.57			
	FUND EQUITY TOTALS	(\$7,788,037.39)	(\$1,717,768.90)	(\$6,070,268.49)	(353.38%)
	LIABILITIES AND FUND EQUITY TOTALS	\$344,911,947.63	\$356,477,620.97	(\$11,565,673.34)	(3.24%)
	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 05/01/17 - 05/31/17
 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.									
37911217	S.4001b LHPS, & S.4004b IPS: Generators, 2017-04	Paid by Check #20466		05/10/2017	06/10/2017	04/30/2017		05/24/2017	8,709.99
Vendor 10001 - AECOM Technical Services, Inc. Totals							Invoices	1	<u>\$8,709.99</u>
Vendor 10089 - Airgas USA, LLC									
9800374894	Safety Signs for Hearing & Protection	Paid by Check #20462		01/24/2017	02/23/2017	01/24/2017		05/05/2017	54.00
9800382969	Safety Signs for Hearing & Protection	Paid by Check #20462		03/01/2017	03/31/2017	03/01/2017		05/05/2017	86.60
Vendor 10089 - Airgas USA, LLC Totals							Invoices	2	<u>\$140.60</u>
Vendor 10006 - DTE Energy Co.									
210000010745	4001 Fisher Rd Account # 0002-9087-4, 2017-04	Paid by Check #20463		04/24/2017	05/18/2017	04/23/2017		05/05/2017	27,310.52
210000011319	8763 Martin Rd Account # 0002-8734-2, 2017-04	Paid by Check #20463		04/24/2017	05/19/2017	04/23/2017		05/05/2017	33,123.08
Vendor 10006 - DTE Energy Co. Totals							Invoices	2	<u>\$60,433.60</u>
Vendor 10019 - Lapeer County Drain Office									
2016-025	Conference with Drain Commissioner	Paid by Check #20464		04/01/2017	05/01/2017	04/01/2017		05/05/2017	105.00
Vendor 10019 - Lapeer County Drain Office Totals							Invoices	1	<u>\$105.00</u>
Vendor 10034 - Wade Trim									
3006756	Construction PM, 2017 - 03	Paid by Check #20465		04/27/2017	05/27/2017	03/31/2017		05/05/2017	2,727.51
Vendor 10034 - Wade Trim Totals							Invoices	1	<u>\$2,727.51</u>
Vendor Ramon and Bonnie Coronado									
05/19/17	Easement Condition	Paid by Check #20467		05/19/2017	06/19/2017	05/19/2017		05/24/2017	150.00
Vendor Ramon and Bonnie Coronado Totals							Invoices	1	<u>\$150.00</u>
Grand Totals							Invoices	8	<u><u>\$72,266.70</u></u>