



KWA Balance Sheet - Operations Fund

Through 01/31/17

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	137,670.21	248,450.00	(110,779.79)	(44.59)
001.02	Cash - Operations: F.M. Investment Acct.	6,615,892.48	6,911,450.76	(295,558.28)	(4.28)
	001 - Cash - Operations: Totals	\$6,753,562.69	\$7,159,900.76	(\$406,338.07)	(5.68%)
	ASSETS TOTALS	\$6,753,562.69	\$7,159,900.76	(\$406,338.07)	(5.68%)
LIABILITIES AND FUND EQUITY					
LIABILITIES					
202	Accounts Payable	134,695.67	18,575.14	116,120.53	625.14
	LIABILITIES TOTALS	\$134,695.67	\$18,575.14	\$116,120.53	625.14%
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	(4,441.72)			
	Fund Expenses	526,900.32			
	FUND EQUITY TOTALS	\$6,618,867.02	\$5,386,554.78	\$1,232,312.24	22.88%
	LIABILITIES AND FUND EQUITY TOTALS	\$6,753,562.69	\$5,405,129.92	\$1,348,432.77	24.95%
	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 01/01/17 - 01/31/17
 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 10054 - Barry A. Wolf, PLLC									
01/03/2017	MI Subpoena Document Review, 2016-12	Paid by Check #10138		01/03/2017	02/03/2017	12/31/2016		01/12/2017	5,510.25
		Vendor 10054 - Barry A. Wolf, PLLC Totals				Invoices	1		<u>\$5,510.25</u>
Vendor 10010 - Genesee County Drain Commissioner - WWS									
2016-00000013	Service Agreement with GCDC Water & Waste, 2016-12	Paid by Check #10139		12/29/2016	01/28/2017	12/31/2016		01/12/2017	3,000.00
		Vendor 10010 - Genesee County Drain Commissioner - WWS Totals				Invoices	1		<u>\$3,000.00</u>
Vendor 10091 - Kerrigan Lawn Care									
1811	Snow Plowing @ Lake Huron Pump Station	Paid by Check #10140		01/03/2017	01/18/2017	12/31/2016		01/12/2017	170.00
		Vendor 10091 - Kerrigan Lawn Care Totals				Invoices	1		<u>\$170.00</u>
Vendor 10085 - Lake Superior Consulting, LLC									
29179	Point & Cathodic Protection Testing	Paid by Check #10141		12/22/2016	01/22/2016	12/22/2016		01/12/2017	18,483.55
		Vendor 10085 - Lake Superior Consulting, LLC Totals				Invoices	1		<u>\$18,483.55</u>
Vendor 10026 - Plante & Moran, PLLC									
1393756	Audit - Fiscal Year 2016	Paid by Check #10142		01/03/2017	02/03/2017	12/31/2016		01/12/2017	10,000.00
		Vendor 10026 - Plante & Moran, PLLC Totals				Invoices	1		<u>\$10,000.00</u>
Vendor 10090 - SemcoEnergy									
12/15/16	4101 Fisher Rd, 2016-12	Paid by Check #10143		12/16/2016	01/17/2017	12/16/2016		01/12/2017	459.13
		Vendor 10090 - SemcoEnergy Totals				Invoices	1		<u>\$459.13</u>
Vendor 10062 - Worth Township D.P.W.									
12-16	4001 Fisher Rd - Lake Huron Pump Station, 2016-12	Paid by Check #10144		12/28/2016	01/17/2017	12/30/2016		01/12/2017	106.07
		Vendor 10062 - Worth Township D.P.W. Totals				Invoices	1		<u>\$106.07</u>
		Grand Totals				Invoices	7		<u><u>\$37,729.00</u></u>



KWA 2017 Operations Budget

Through 01/31/17
 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
Interest	10,000.00	.00	10,000.00	1,095.52	.00	4,441.72	5,558.28	44	11,270.40
REVENUE TOTALS	\$10,000.00	\$0.00	\$10,000.00	\$1,095.52	\$0.00	\$4,441.72	\$5,558.28	44%	\$1,949,270.40
EXPENSE									
Professional Services	500,000.00	.00	500,000.00	57,782.52	14,294.60	386,714.42	98,990.98	80	154,313.94
Insurances	60,000.00	.00	60,000.00	.00	.00	42,042.00	17,958.00	70	3,486.00
Administration	36,000.00	.00	36,000.00	3,000.00	24,000.00	12,000.00	.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	907.54	33,971.10	85,888.90	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	85.00	.00	255.00	9,745.00	3	.00
EXPENSE TOTALS	\$804,000.00	\$0.00	\$804,000.00	\$61,775.06	\$72,265.70	\$526,900.32	\$204,833.98	75%	\$194,499.56
Fund 1000 - Operations Totals									
REVENUE TOTALS	10,000.00	.00	10,000.00	1,095.52	.00	4,441.72	5,558.28	44%	1,949,270.40
EXPENSE TOTALS	804,000.00	.00	804,000.00	61,775.06	72,265.70	526,900.32	204,833.98	75%	194,499.56
Fund 1000 - Operations Totals	(\$794,000.00)	\$0.00	(\$794,000.00)	(\$60,679.54)	(\$72,265.70)	(\$522,458.60)	(\$199,275.70)		\$1,754,770.84
Grand Totals									
REVENUE TOTALS	10,000.00	.00	10,000.00	1,095.52	.00	4,441.72	5,558.28	44%	1,949,270.40
EXPENSE TOTALS	804,000.00	.00	804,000.00	61,775.06	72,265.70	526,900.32	204,833.98	75%	194,499.56
Grand Totals	(\$794,000.00)	\$0.00	(\$794,000.00)	(\$60,679.54)	(\$72,265.70)	(\$522,458.60)	(\$199,275.70)		\$1,754,770.84



KWA Balance Sheet - Construction Fund

Through 01/31/17

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	1,550,440.81	300,000.00	1,250,440.81	416.81
002.02	Cash - Construction: F.M. Investment Acct.	2,713,784.05	10,609,828.97	(7,896,044.92)	(74.42)
	002 - Cash - Construction: Totals	\$4,264,224.86	\$10,909,828.97	(\$6,645,604.11)	(60.91%)
010	Cash - Restricted:				
010.01	Cash - Restricted: 2014 Bond Debt Reserve	16,401,411.01	16,187,951.81	213,459.20	1.32
010.02	Cash - Restricted: 2013 & 2014 Bonds Debt Service	5,924,759.12	5,563,743.75	361,015.37	6.49
010.03	Cash - Restricted: 2016 Bond Debt Reserve & Cap Int	10,594,236.96	11,867,940.19	(1,273,703.23)	(10.73)
	010 - Cash - Restricted: Totals	\$32,920,407.09	\$33,619,635.75	(\$699,228.66)	(2.08%)
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	\$348,536,036.46	\$355,914,402.97	(\$7,378,366.51)	(2.07%)
LIABILITIES AND FUND EQUITY					
LIABILITIES					
202	Accounts Payable	3,760,043.57	6,846,634.49	(3,086,590.92)	(45.08)
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 01/31/17

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	\$355,108,798.95	\$358,195,389.87	(\$3,086,590.92)	(0.86%)
	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	(6,176,806.84)			
	Fund Expenses	10,468,582.43			
	FUND EQUITY TOTALS	(\$6,572,762.49)	(\$1,717,768.90)	(\$4,854,993.59)	(282.63%)
	LIABILITIES AND FUND EQUITY TOTALS	\$348,536,036.46	\$356,477,620.97	(\$7,941,584.51)	(2.23%)
	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 01/01/17 - 01/31/17
 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 10088 - DH Wireless Solutions									
EXECUIN20243	Cellular Booster	Paid by Check #20436		01/06/2017	02/06/2017	01/06/2017		01/12/2017	542.36
		Vendor 10088 - DH Wireless Solutions Totals				Invoices	1		<u>\$542.36</u>
Vendor 10006 - DTE Energy Co.									
7358180	4001 Fisher Rd Account # 0002-9087-4, 2016-12	Paid by Check #20437		12/26/2016	01/27/2017	12/26/2016		01/12/2017	70,049.56
		Vendor 10006 - DTE Energy Co. Totals				Invoices	1		<u>\$70,049.56</u>
Vendor 10050 - Fuelman									
NP49187436	Engineers: Fuel to Construction Sites	Paid by Check #20438		12/19/2016	01/19/2017	12/19/2016		01/12/2017	104.32
NP49230688	Engineers: Fuel to Construction Sites	Paid by Check #20438		12/26/2016	01/26/2017	12/26/2016		01/12/2017	44.55
01/02/2017	Min Program Admin Fee	Paid by Check #20438		01/02/2017	02/02/2017	01/02/2017		01/12/2017	2.01
		Vendor 10050 - Fuelman Totals				Invoices	3		<u>\$150.88</u>
Vendor 10084 - Michigan Fence Company, Inc.									
160639	Replace fence at 4014 Stanley Rd	Paid by Check #20439		12/22/2016	01/22/2016	12/22/2016		01/12/2017	3,986.00
		Vendor 10084 - Michigan Fence Company, Inc. Totals				Invoices	1		<u>\$3,986.00</u>
		Grand Totals				Invoices	6		<u><u>\$74,728.80</u></u>