



KWA Balance Sheet - Operations Fund

Through 05/31/16

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	577,867.54	499,874.39	77,993.15	15.60
001.02	Cash - Operations: F.M. Investment Acct.	6,003,881.67	4,896,711.38	1,107,170.29	22.61
	001 - Cash - Operations: Totals	\$6,581,749.21	\$5,396,585.77	\$1,185,163.44	21.96%
	ASSETS TOTALS	\$6,581,749.21	\$5,396,585.77	\$1,185,163.44	21.96%
LIABILITIES AND FUND EQUITY					
LIABILITIES					
202	Accounts Payable	21,707.31	10,030.99	11,676.32	116.40
	LIABILITIES TOTALS	\$21,707.31	\$10,030.99	\$11,676.32	116.40%
FUND EQUITY					
395	Unrestricted Net Assets	3,584,726.73	3,584,726.73	.00	.00
	FUND EQUITY TOTALS Prior to Current Year Changes	\$3,584,726.73	\$3,584,726.73	\$0.00	0.00%
	Prior Year Fund Equity Adjustment	(1,801,828.05)			
	Fund Revenues	(1,299,170.29)			
	Fund Expenses	125,683.17			
	FUND EQUITY TOTALS	\$6,560,041.90	\$3,584,726.73	\$2,975,315.17	83.00%
	LIABILITIES AND FUND EQUITY TOTALS	\$6,581,749.21	\$3,594,757.72	\$2,986,991.49	83.09%
	Fund 1000 - Operations Totals	\$0.00	\$1,801,828.05	(\$1,801,828.05)	(100.00%)
	Fund Type Enterprise Funds Totals	\$0.00	\$1,801,828.05	(\$1,801,828.05)	(100.00%)
	Fund Category Proprietary Funds Totals	\$0.00	\$1,801,828.05	(\$1,801,828.05)	(100.00%)
	Grand Totals	\$0.00	\$1,801,828.05	(\$1,801,828.05)	(100.00%)



Operations Fund A/P Invoice Report

Payment Date Range 05/01/16 - 05/31/16
 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 10010 - Genesee County Drain Commissioner - WWS 2016-0000005	Service Agreement with GCDC Water & Waste, 2015-04	Paid by Check #10095		04/27/2016	05/27/2016	04/30/2016		05/02/2016	3,000.00
	Vendor 10010 - Genesee County Drain Commissioner - WWS Totals					Invoices	1		<u>\$3,000.00</u>
	Grand Totals					Invoices	1		<u><u>\$3,000.00</u></u>



KWA 2016 Operations Budget

Through 05/31/16
 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	1,938,000.00	.00	1,938,000.00	161,500.00	.00	1,292,000.00	646,000.00	67	1,938,000.00
Interest	5,000.00	.00	5,000.00	991.46	.00	7,170.29	(2,170.29)	143	4,813.56
Other Revenues	.00	.00	.00	.00	.00	.00	.00	+++	.00
REVENUE TOTALS	\$1,943,000.00	\$0.00	\$1,943,000.00	\$162,491.46	\$0.00	\$1,299,170.29	\$643,829.71	67%	\$1,942,813.56
EXPENSE									
Professional Services	128,000.00	.00	128,000.00	12,212.42	.00	97,923.77	30,076.23	77	100,192.36
Insurances	40,000.00	.00	40,000.00	.00	.00	3,486.00	36,514.00	9	3,453.00
Administration	36,200.00	.00	36,200.00	3,000.00	12,000.00	24,000.00	200.00	99	36,000.00
Permits, Print / Publications	1,000.00	.00	1,000.00	.00	.00	273.40	726.60	27	379.22
Supplies	3,000.00	.00	3,000.00	.00	.00	.00	3,000.00	0	960.93
Utilities	10,000.00	.00	10,000.00	.00	.00	.00	10,000.00	0	.00
Travel Reimbursement	3,000.00	.00	3,000.00	.00	.00	.00	3,000.00	0	.00
EXPENSE TOTALS	\$221,200.00	\$0.00	\$221,200.00	\$15,212.42	\$12,000.00	\$125,683.17	\$83,516.83	62%	\$140,985.51
Fund 1000 - Operations Totals									
REVENUE TOTALS	1,943,000.00	.00	1,943,000.00	162,491.46	.00	1,299,170.29	643,829.71	67	1,942,813.56
EXPENSE TOTALS	221,200.00	.00	221,200.00	15,212.42	12,000.00	125,683.17	83,516.83	62	140,985.51
Fund 1000 - Operations Totals	\$1,721,800.00	\$0.00	\$1,721,800.00	\$147,279.04	(\$12,000.00)	\$1,173,487.12	\$560,312.88		\$1,801,828.05
Grand Totals									
REVENUE TOTALS	1,943,000.00	.00	1,943,000.00	162,491.46	.00	1,299,170.29	643,829.71	67	1,942,813.56
EXPENSE TOTALS	221,200.00	.00	221,200.00	15,212.42	12,000.00	125,683.17	83,516.83	62	140,985.51
Grand Totals	\$1,721,800.00	\$0.00	\$1,721,800.00	\$147,279.04	(\$12,000.00)	\$1,173,487.12	\$560,312.88		\$1,801,828.05



KWA Balance Sheet - Construction Fund

Through 05/31/16

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	113,228.99	900,000.00	(786,771.01)	(87.42)
002.02	Cash - Construction: F.M. Investment Acct.	364,967.38	4,362,073.67	(3,997,106.29)	(91.63)
002.03	Cash - Construction: T.B. Investment Agreement	.00	70,101,993.64	(70,101,993.64)	(100.00)
	002 - Cash - Construction: Totals	\$478,196.37	\$75,364,067.31	(\$74,885,870.94)	(99.37%)
010	Cash - Restricted:				
010.01	Cash - Restricted: Debt Reserve	16,053,386.48	15,735,329.77	318,056.71	2.02
010.02	Cash - Restricted: Debt Retirement	5,563,743.75	16,691,231.25	(11,127,487.50)	(66.67)
	010 - Cash - Restricted: Totals	\$21,617,130.23	\$32,426,561.02	(\$10,809,430.79)	(33.34%)
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 Coun	100,000.00	.00	100,000.00	+++
	020 - Cash on Deposit: Totals	\$900,000.00	\$800,000.00	\$100,000.00	12.50%
040	Accounts Receivable	33,533.74	33,533.74	.00	.00
045	Lease Proceeds Receivable				
045.01	Lease Proceeds Receivable GCDC-WWS, Series 2013	53,499.42	53,499.42	.00	.00
	045 - Lease Proceeds Receivable Totals	\$53,499.42	\$53,499.42	\$0.00	0.00%
061	Interest Receivable				
061.01	Interest Receivable Debt Reserve/Retirement	66,412.22	80,521.27	(14,109.05)	(17.52)
061.03	Interest Receivable Construction Funds Investment	.00	39,486.95	(39,486.95)	(100.00)
	061 - Interest Receivable Totals	\$66,412.22	\$120,008.22	(\$53,596.00)	(44.66%)
158	Construction in Progress	181,514,478.80	181,514,478.80	.00	.00
	ASSETS TOTALS	\$204,663,250.78	\$290,312,148.51	(\$85,648,897.73)	(29.50%)
LIABILITIES AND FUND EQUITY					
LIABILITIES					
202	Accounts Payable	18,373,459.38	17,318,344.11	1,055,115.27	6.09
251	Interest Payable				
251.01	Interest Payable Series 2014A	4,636,453.15	4,636,453.15	.00	.00
	251 - Interest Payable Totals	\$4,636,453.15	\$4,636,453.15	\$0.00	0.00%
253	Lease Interest Payable				
253.01	Lease Interest Payable GCDC-WWS, Series 2013	3,428,607.04	3,428,607.04	.00	.00
	253 - Lease Interest Payable Totals	\$3,428,607.04	\$3,428,607.04	\$0.00	0.00%



KWA Balance Sheet - Construction Fund

Through 05/31/16

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				
289	Premium/Discount on Bonds				
289.01	Premium/Discount on Bonds Series 2014A	11,027,841.11	11,027,841.11	.00	.00
	289 - Premium/Discount on Bonds Totals	\$11,027,841.11	\$11,027,841.11	\$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
	300 - Bonds Payable - Long-term Totals	\$220,500,000.00	\$220,500,000.00	\$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	\$292,966,360.68	\$291,911,245.41	\$1,055,115.27	0.36%
	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	(118,672.00)			
	Fund Revenues	(361,362.07)			
	Fund Expenses	87,065,375.07			
	FUND EQUITY TOTALS	(\$88,303,109.90)	(\$1,717,768.90)	(\$86,585,341.00)	(5,040.57%)
	LIABILITIES AND FUND EQUITY TOTALS	\$204,663,250.78	\$290,193,476.51	(\$85,530,225.73)	(29.47%)
	Fund 2400 - LHI Totals	\$0.00	\$118,672.00	(\$118,672.00)	(100.00%)
	Fund Type Enterprise Funds Totals	\$0.00	\$118,672.00	(\$118,672.00)	(100.00%)
	Fund Category Proprietary Funds Totals	\$0.00	\$118,672.00	(\$118,672.00)	(100.00%)
	Grand Totals	\$0.00	\$118,672.00	(\$118,672.00)	(100.00%)



Construction Fund A/P Invoice Report

Payment Date Range 05/01/16 - 05/31/16
 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 10049 - Consumers Energy									
202783937930	4255 N Center Rd, 2016-04	Paid by Check #20302		04/19/2016	05/12/2016	04/19/2016		05/02/2016	25.48
201182171915	4255 N Center Rd, 2016-05	Paid by Check #20314		05/19/2016	06/10/2016	05/19/2016		05/31/2016	25.32
Vendor 10049 - Consumers Energy Totals							Invoices	2	\$50.80
Vendor 10006 - DTE Energy Co.									
7212899	8763 Martin Rd Account # 0002-8734-2, 2016-03	Paid by Check #20303		04/04/2016	05/04/2016	03/27/2016		05/02/2016	4,000.00
7222564	8763 Martin Rd Account # 0002-8734-2, 2016-04	Paid by Check #20315		04/26/2016	06/02/2016	04/26/2016		05/31/2016	4,080.00
Vendor 10006 - DTE Energy Co. Totals							Invoices	2	\$8,080.00
Vendor 10044 - E & L Construction									
PA #12	S.4004 IPS, 2016 - 02	Paid by Check #20304		04/11/2016	05/11/2016	02/29/2016		05/02/2016	78,550.00
Vendor 10044 - E & L Construction Totals							Invoices	1	\$78,550.00
Vendor 10050 - Fuelman									
NP47150570	Engineers: Fuel to Construction Sites	Paid by Check #20305		04/10/2016	05/10/2016	04/10/2016		05/02/2016	81.63
NP47194360	Engineers: Fuel to Construction Sites	Paid by Check #20305		04/17/2016	05/17/2016	04/17/2016		05/02/2016	66.06
04/24/16	Engineers: Fuel to Construction Sites	Paid by Check #20316		04/24/2016	05/25/2016	04/24/2016		05/31/2016	3.33
NP47333192	Engineers: Fuel to Construction Sites	Paid by Check #20316		05/01/2016	06/01/2016	04/30/2016		05/31/2016	66.28
NP47393556	Engineers: Fuel to Construction Sites	Paid by Check #20316		05/08/2016	06/08/2016	05/08/2016		05/31/2016	43.62
NP47429748	Engineers: Fuel to Construction Sites	Paid by Check #20316		05/15/2016	06/15/2016	05/15/2016		05/31/2016	87.55
NP47469989	Engineers: Fuel to Construction Sites	Paid by Check #20316		05/23/2016	06/23/2016	05/23/2016		05/31/2016	81.33
Vendor 10050 - Fuelman Totals							Invoices	7	\$429.80
Vendor 10046 - Greenfelder Wire & Machining LLC									
1104	Hydrant Warning Signs	Paid by Check #20317		05/03/2016	06/03/2016	05/03/2016		05/31/2016	2,800.00
Vendor 10046 - Greenfelder Wire & Machining LLC Totals							Invoices	1	\$2,800.00
Vendor 10047 - Huntington National Bank									
042016	Annual Bond Paying Agent Fee for Series 2014A	Paid by Check #20306		04/15/2016	05/15/2016	04/15/2016		05/02/2016	250.00
Vendor 10047 - Huntington National Bank Totals							Invoices	1	\$250.00



Construction Fund A/P Invoice Report

Payment Date Range 05/01/16 - 05/31/16
 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 10018 - L. D'Agostini & Sons, Inc.									
PA #12 - S.4005B	S.4005 - Partial payment of PA #12	Paid by Check #20312		04/06/2016	05/09/2016	03/31/2016		05/09/2016	500,000.00
Vendor 10018 - L. D'Agostini & Sons, Inc. Totals							Invoices	1	<u>\$500,000.00</u>
Vendor 10061 - North Arrow Technologies, Inc									
04-604	Geographic Information System (GIS), 2016-04	Paid by Check #20307		04/04/2016	05/04/2016	04/04/2016		05/02/2016	10,260.00
Vendor 10061 - North Arrow Technologies, Inc Totals							Invoices	1	<u>\$10,260.00</u>
Vendor 10048 - Peabody Insurance									
25069	General Liability - Policy #ENP0297496 - 02/27/15 thru 02/27/16	Paid by Check #20308		04/22/2016	05/22/2016	04/22/2016		05/02/2016	17,572.00
Vendor 10048 - Peabody Insurance Totals							Invoices	1	<u>\$17,572.00</u>
Vendor 10058 - Potter Consulting									
04051612	Consulting Services - S.4002, S.4003, S.4005, & S.4006, 2016-03	Paid by Check #20309		04/05/2016	05/05/2016	03/31/2016		05/02/2016	4,097.52
Vendor 10058 - Potter Consulting Totals							Invoices	1	<u>\$4,097.52</u>
Vendor 10055 - Ric-Man Construction, Inc.									
PA #12	S.4003 Bricker Rd to IPS, 2016-03	Paid by Check #20310		04/06/2016	05/06/2016	03/31/2016		05/02/2016	261,215.00
Vendor 10055 - Ric-Man Construction, Inc. Totals							Invoices	1	<u>\$261,215.00</u>
Vendor 10057 - Verizon Wireless									
9763292353	Monthly Services - Acct #542072785-00001, 2016-04	Paid by Check #20311		04/06/2016	05/06/2016	04/06/2016		05/02/2016	123.32
9764935523	Monthly Services - Acct #542072785-00001, 2016-05	Paid by Check #20318		05/16/2016	05/16/2016	05/16/2016		05/31/2016	123.30
Vendor 10057 - Verizon Wireless Totals							Invoices	2	<u>\$246.62</u>
Vendor 10062 - Worth Township D.P.W.									
04-16	4001 Fisher Rd - Lake Huron Pump Station, 2016-04	Paid by Check #20313		04/27/2016	05/17/2016	04/27/2016		05/09/2016	275.72
Vendor 10062 - Worth Township D.P.W. Totals							Invoices	1	<u>\$275.72</u>
Vendor David Rouse									
05/18/16	Damages	Paid by Check #20320		05/18/2016	06/18/2016	05/18/2016		05/31/2016	1,041.42
Vendor David Rouse Totals							Invoices	1	<u>\$1,041.42</u>
Grand Totals							Invoices	23	<u><u>\$884,868.88</u></u>