



KWA Balance Sheet - Operations Fund

Through 09/30/17

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	555,154.34	248,450.00	306,704.34	123.45
001.02	Cash - Operations: F.M. Investment Acct.	5,322,512.93	6,911,450.76	(1,588,937.83)	(22.99)
	001 - Cash - Operations: Totals	\$5,877,667.27	\$7,159,900.76	(\$1,282,233.49)	(17.91%)
040	Accounts Receivable	238,708.02	.00	238,708.02	+++
	ASSETS TOTALS	\$6,116,375.29	\$7,159,900.76	(\$1,043,525.47)	(14.57%)
	LIABILITIES AND FUND EQUITY				
	LIABILITIES				
202	Accounts Payable	133,917.09	18,575.14	115,341.95	620.95
	LIABILITIES TOTALS	\$133,917.09	\$18,575.14	\$115,341.95	620.95%
	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	(452,135.85)			
	Fund Expenses	1,611,003.27			
	FUND EQUITY TOTALS	\$5,982,458.20	\$5,386,554.78	\$595,903.42	11.06%
	LIABILITIES AND FUND EQUITY TOTALS	\$6,116,375.29	\$5,405,129.92	\$711,245.37	13.16%
	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 09/01/17 - 09/30/17
 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									
X09132017	Monthly Backup Service - Acct #287270517071, 2017-09	Paid by Check #10234		09/06/2017	09/28/2017	09/30/2017		09/21/2017	199.28
			Vendor 10079 - AT&T Totals			Invoices	1		\$199.28
Vendor 10096 - CMS Oil Company									
107326	Fuel for Back Up Generator	Paid by Check #10235		08/06/2017	09/06/2017	08/06/2017		09/21/2017	422.91
			Vendor 10096 - CMS Oil Company Totals			Invoices	1		\$422.91
Vendor 10068 - Comcast Business Services									
08/24/17	Service @ 4001 Fisher Rd - Acct #8529101260033437, 2017-08	Paid by Check #10228		08/24/2017	09/14/2017	08/24/2017		09/11/2017	134.85
			Vendor 10068 - Comcast Business Services Totals			Invoices	1		\$134.85
Vendor 10006 - DTE Energy Co.									
210000119760	4001 Fisher Rd Account # 0002-9087-4, 2017-08	Paid by Check #10229		08/24/2017	09/19/2017	08/23/2017		09/11/2017	45,144.46
			Vendor 10006 - DTE Energy Co. Totals			Invoices	1		\$45,144.46
Vendor 10010 - Genesee County Drain Commissioner - WWS									
2017-00000009	Service Agreement with GCDC Water & Waste, 2017-08	Paid by Check #10236		09/21/2017	10/21/2017	08/31/2017		09/21/2017	26,956.00
			Vendor 10010 - Genesee County Drain Commissioner - WWS Totals			Invoices	1		\$26,956.00
Vendor 10076 - Jones Chemicals, Inc.									
733713	Chlorine	Paid by Check #10230		09/07/2017	10/01/2017	09/01/2017		09/11/2017	3,268.32
			Vendor 10076 - Jones Chemicals, Inc. Totals			Invoices	1		\$3,268.32
Vendor 10091 - Kerrigan Lawn Care									
2101	Lawn Maintenance	Paid by Check #10231		09/04/2017	09/19/2017	08/31/2017		09/11/2017	390.00
			Vendor 10091 - Kerrigan Lawn Care Totals			Invoices	1		\$390.00
Vendor 10022 - McGraw Morris P.C.									
4400	Legal, 2017-08	Paid by Check #10237		09/12/2017	10/12/2017	08/31/2017		09/21/2017	6,149.13
4402	MI Subpoena Document Review 3025.1002, 2017-08	Paid by Check #10237		09/12/2017	10/12/2017	08/31/2017		09/21/2017	300.00
			Vendor 10022 - McGraw Morris P.C. Totals			Invoices	2		\$6,449.13
Vendor 10039 - MLive Media Group									
0002078944	KWA Public Notice of Budget Meeting	Paid by Check #10238		08/31/2017	09/30/2017	08/31/2017		09/21/2017	402.35
			Vendor 10039 - MLive Media Group Totals			Invoices	1		\$402.35



Operations Fund A/P Invoice Report

Payment Date Range 09/01/17 - 09/30/17
 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 10090 - SemcoEnergy									
08-17	4101 Fisher Rd, 2017-08	Paid by Check #10232		08/18/2017	09/18/2017	08/18/2017		09/11/2017	22.38
		Vendor 10090 - SemcoEnergy Totals				Invoices	1		<u>\$22.38</u>
Vendor 10057 - Verizon Wireless									
9792236602	Monthly Service - Acct #542072785-00001, 2017-09	Paid by Check #10239		09/07/2017	10/01/2017	09/06/2017		09/21/2017	188.48
		Vendor 10057 - Verizon Wireless Totals				Invoices	1		<u>\$188.48</u>
Vendor 10033 - View Newspaper Group									
245448	KWA Public Notice of Budget Meeting	Paid by Check #10233		08/31/2017	09/30/2017	08/31/2017		09/11/2017	42.30
		Vendor 10033 - View Newspaper Group Totals				Invoices	1		<u>\$42.30</u>
		Grand Totals				Invoices	13		<u><u>\$83,620.46</u></u>



KWA 2017 Operations Budget

Through 09/30/17
 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	238,708.02	.00	441,073.68	148,456.32	75	.00
Interest	10,000.00	.00	10,000.00	903.87	.00	11,062.17	(1,062.17)	111	11,270.40
REVENUE TOTALS	\$10,000.00	\$589,530.00	\$599,530.00	\$239,611.89	\$0.00	\$452,135.85	\$147,394.15	75%	\$1,949,270.40
EXPENSE									
Professional Services	500,000.00	585,075.00	1,085,075.00	15,173.04	.00	1,084,192.95	882.05	100	154,313.94
Insurances	60,000.00	17,200.00	77,200.00	.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	131,824.00	.00	100	36,000.00
Permits, Print / Publications	5,000.00	.00	5,000.00	.00	.00	675.65	4,324.35	14	699.62
Supplies	.00	5,000.00	5,000.00	.00	.00	.00	5,000.00	0	.00
Utilities	150,000.00	452,710.00	602,710.00	60,656.17	1,022.40	304,783.15	296,904.45	51	.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	3,268.32	.00	3,268.32	73,551.68	4	.00
Supplies	50,000.00	(35,000.00)	15,000.00	910.06	.00	910.06	14,089.94	6	.00
Repairs and Maintenance	.00	67,487.00	67,487.00	3,095.44	10,003.56	16,127.14	41,356.30	39	.00
EXPENSE TOTALS	\$804,000.00	\$1,265,116.00	\$2,069,116.00	\$110,059.03	\$11,025.96	\$1,611,003.27	\$447,086.77	78%	\$194,499.56
Fund 1000 - Operations Totals									
REVENUE TOTALS	10,000.00	589,530.00	599,530.00	239,611.89	.00	452,135.85	147,394.15	75%	1,949,270.40
EXPENSE TOTALS	804,000.00	1,265,116.00	2,069,116.00	110,059.03	11,025.96	1,611,003.27	447,086.77	78%	194,499.56
Fund 1000 - Operations Totals	(\$794,000.00)	(\$675,586.00)	(\$1,469,586.00)	\$129,552.86	(\$11,025.96)	(\$1,158,867.42)	(\$299,692.62)		\$1,754,770.84
Grand Totals									
REVENUE TOTALS	10,000.00	589,530.00	599,530.00	239,611.89	.00	452,135.85	147,394.15	75%	1,949,270.40
EXPENSE TOTALS	804,000.00	1,265,116.00	2,069,116.00	110,059.03	11,025.96	1,611,003.27	447,086.77	78%	194,499.56
Grand Totals	(\$794,000.00)	(\$675,586.00)	(\$1,469,586.00)	\$129,552.86	(\$11,025.96)	(\$1,158,867.42)	(\$299,692.62)		\$1,754,770.84



KWA Balance Sheet - Construction Fund

Through 09/30/17

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	740,810.84	300,000.00	440,810.84	146.94
002.02	Cash - Construction: F.M. Investment Acct.	1,115,600.28	10,609,828.97	(9,494,228.69)	(89.49)
	002 - Cash - Construction: Totals	\$1,856,411.12	\$10,909,828.97	(\$9,053,417.85)	(82.98%)
010	Cash - Restricted:				
010.01	Cash - Restricted: 2014 Bond Debt Reserve	16,674,039.51	16,187,951.81	486,087.70	3.00
010.02	Cash - Restricted: 2013 & 2014 Bonds Debt Service	11,392,235.64	5,563,743.75	5,828,491.89	104.76
010.03	Cash - Restricted: 2016 Bond Debt Reserve & Cap Int	9,503,241.24	11,867,940.19	(2,364,698.95)	(19.93)
	010 - Cash - Restricted: Totals	\$37,569,516.39	\$33,619,635.75	\$3,949,880.64	11.75%
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	100,000.00	200,000.00	(100,000.00)	(50.00)
020.04	Cash on Deposit: 40th Circuit Court - Lapeer Cnty	100,000.00	100,000.00	.00	.00
	020 - Cash on Deposit: Totals	\$800,000.00	\$900,000.00	(\$100,000.00)	(11.11%)
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	\$350,677,332.02	\$355,914,402.97	(\$5,237,070.95)	(1.47%)
LIABILITIES AND FUND EQUITY					
LIABILITIES					
202	Accounts Payable	1,264,119.15	6,846,634.49	(5,582,515.34)	(81.54)
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 09/30/17

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	\$352,612,874.53	\$358,195,389.87	(\$5,582,515.34)	(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	(18,375,698.82)			
	Fund Expenses	18,030,254.43			
	FUND EQUITY TOTALS	(\$1,935,542.51)	(\$1,717,768.90)	(\$217,773.61)	(12.68%)
	LIABILITIES AND FUND EQUITY TOTALS	\$350,677,332.02	\$356,477,620.97	(\$5,800,288.95)	(1.63%)
	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 09/01/17 - 09/30/17
 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.									
37953136	S.4001b LHPS, & S.4004b IPS: Generators, 2017-07	Paid by Check #20486		08/14/2017	09/14/2017	07/31/2017		09/11/2017	7,868.54
37965166	S.4001b LHPS, & S.4004b IPS: Generators, 2017-08	Paid by Check #20490		09/11/2017	10/11/2017	08/31/2017		09/21/2017	6,160.93
Vendor 10001 - AECOM Technical Services, Inc. Totals							Invoices	2	<u>\$14,029.47</u>
Vendor 10085 - Lake Superior Consulting, LLC									
31225	Point & Cathodic Design, 2017-07	Paid by Check #20491		08/01/2017	09/01/2017	07/31/2017		09/21/2017	18,079.74
31497	Point & Cathodic Design	Paid by Check #20487		08/21/2017	09/21/2017	07/31/2017		09/11/2017	2,206.50
Vendor 10085 - Lake Superior Consulting, LLC Totals							Invoices	2	<u>\$20,286.24</u>
Vendor 10022 - McGraw Morris P.C.									
4401	Lapeer County Road Commission Show Cause	Paid by Check #20492		09/12/2017	10/12/2017	08/31/2017		09/21/2017	11,722.15
Vendor 10022 - McGraw Morris P.C. Totals							Invoices	1	<u>\$11,722.15</u>
Vendor 10055 - Ric-Man Construction, Inc.									
PA #19	S.4003 Bricker Rd to IPS, 2017-03	Paid by Check #20488		03/21/2017	04/21/2017	03/31/2017		09/11/2017	92,009.23
Vendor 10055 - Ric-Man Construction, Inc. Totals							Invoices	1	<u>\$92,009.23</u>
Vendor 10094 - Richard H. Crannell, PE									
09/09/2017	Special Master - Case #15-049218-CK S.4005	Paid by Check #20493		09/09/2017	10/09/2017	09/20/2017		09/21/2017	550.00
Vendor 10094 - Richard H. Crannell, PE Totals							Invoices	1	<u>\$550.00</u>
Vendor 10034 - Wade Trim									
3007651	Construction PM, 2017 - 07	Paid by Check #20489		08/25/2017	09/25/2017	07/31/2017		09/11/2017	6,669.33
Vendor 10034 - Wade Trim Totals							Invoices	1	<u>\$6,669.33</u>
Grand Totals							Invoices	8	<u><u>\$145,266.42</u></u>