



KWA Balance Sheet - Operations Fund

Through 08/31/17

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	484,951.24	248,450.00	236,501.24	95.19
001.02	Cash - Operations: F.M. Investment Acct.	5,321,609.06	6,911,450.76	(1,589,841.70)	(23.00)
	001 - Cash - Operations: Totals	\$5,806,560.30	\$7,159,900.76	(\$1,353,340.46)	(18.90%)
040	Accounts Receivable	153,823.56	.00	153,823.56	+++
	ASSETS TOTALS	\$5,960,383.86	\$7,159,900.76	(\$1,199,516.90)	(16.75%)
LIABILITIES AND FUND EQUITY					
LIABILITIES					
202	Accounts Payable	79,964.38	18,575.14	61,389.24	330.49
	LIABILITIES TOTALS	\$79,964.38	\$18,575.14	\$61,389.24	330.49%
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	(212,523.96)			
	Fund Expenses	1,473,430.10			
	FUND EQUITY TOTALS	\$5,880,419.48	\$5,386,554.78	\$493,864.70	9.17%
	LIABILITIES AND FUND EQUITY TOTALS	\$5,960,383.86	\$5,405,129.92	\$555,253.94	10.27%
	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 08/01/17 - 08/31/17
 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									
X08132017	Monthly Backup Service - Acct #287270517071, 2017-08	Paid by Check #10223		08/06/2017	08/28/2017	08/31/2017		08/23/2017	199.28
Vendor 10079 - AT&T Totals							Invoices	1	\$199.28
Vendor 10068 - Comcast Business Services									
07/24/17	Service @ 4001 Fisher Rd - Acct #8529101260033437, 2017-08	Paid by Check #10213		07/24/2017	08/14/2017	08/01/2017		08/09/2017	134.85
Vendor 10068 - Comcast Business Services Totals							Invoices	1	\$134.85
Vendor 10006 - DTE Energy Co.									
210000086606	4001 Fisher Rd Account # 0002-9087-4, 2017-07	Paid by Check #10214		07/25/2017	08/18/2017	07/24/2017		08/09/2017	27,465.55
200350228426	8763 Martin Rd Account # 0002-8734-2, 2017-07	Paid by Check #10214		07/26/2017	08/18/2017	07/25/2017		08/09/2017	15,040.90
Vendor 10006 - DTE Energy Co. Totals							Invoices	2	\$42,506.45
Vendor 10010 - Genesee County Drain Commissioner - WWS									
2017-00000008	Service Agreement with GCDC Water & Waste, 2017-07	Paid by Check #10215		08/02/2017	09/01/2017	07/31/2017		08/09/2017	26,956.00
Vendor 10010 - Genesee County Drain Commissioner - WWS Totals							Invoices	1	\$26,956.00
Vendor 10091 - Kerrigan Lawn Care									
2040	Lawn Maintenance	Paid by Check #10224		08/02/2017	08/17/2017	07/31/2017		08/23/2017	192.00
Vendor 10091 - Kerrigan Lawn Care Totals							Invoices	1	\$192.00
Vendor 10022 - McGraw Morris P.C.									
4326	MI Subpoena Document Review 3025.1002, 2017-06	Paid by Check #10216		07/14/2017	08/14/2017	06/30/2017		08/09/2017	64,287.02
4315	Legal, 2017-06	Paid by Check #10216		07/17/2017	08/17/2017	06/30/2017		08/09/2017	27,498.79
4350	MI Subpoena Document Review 3025.1002, 2017-07	Paid by Check #10225		08/08/2017	09/08/2017	07/31/2017		08/23/2017	21,085.92
4360	Legal, 2017-07	Paid by Check #10225		08/08/2017	09/08/2017	07/31/2017		08/23/2017	10,073.57
Vendor 10022 - McGraw Morris P.C. Totals							Invoices	4	\$122,945.30
Vendor 10087 - Michigan DPW									
2017-199	Lawn Maintenance	Paid by Check #10226		08/01/2017	09/01/2017	07/31/2017		08/23/2017	1,225.00
Vendor 10087 - Michigan DPW Totals							Invoices	1	\$1,225.00
Vendor 10023 - Miller, Canfield, Paddock and Stone, PLC									
1367013	City of Flint / GLWA matters	Paid by Check #10217		08/03/2017	09/03/2017	07/31/2017		08/09/2017	28,400.00
Vendor 10023 - Miller, Canfield, Paddock and Stone, PLC Totals							Invoices	1	\$28,400.00



Operations Fund A/P Invoice Report

Payment Date Range 08/01/17 - 08/31/17
 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 10090 - SemcoEnergy									
07-17	4101 Fisher Rd, 2017-07	Paid by Check #10218		07/20/2017	08/15/2017	07/19/2017		08/09/2017	22.38
		Vendor 10090 - SemcoEnergy Totals				Invoices	1		<u>\$22.38</u>
Vendor 10028 - Spectacle Productions									
2016-68	KWA Board Meeting 08/31/16	Paid by Check #10222		08/31/2016	09/30/2016	08/31/2016		08/10/2017	357.23
2017-230	KWA Board Meetings	Paid by Check #10219		08/09/2017	09/09/2017	08/09/2017		08/09/2017	490.00
		Vendor 10028 - Spectacle Productions Totals				Invoices	2		<u>\$847.23</u>
Vendor 10040 - Tribune-Recorder									
30929	KWA Public Notice of Budget Meeting	Paid by Check #10220		08/02/2017	08/12/2017	08/02/2017		08/09/2017	207.00
		Vendor 10040 - Tribune-Recorder Totals				Invoices	1		<u>\$207.00</u>
Vendor 10057 - Verizon Wireless									
9790488101	Monthly Service - Acct #542072785-00001, 2017-08	Paid by Check #10227		08/06/2017	09/01/2017	08/31/2017		08/23/2017	168.40
		Vendor 10057 - Verizon Wireless Totals				Invoices	1		<u>\$168.40</u>
Vendor 10062 - Worth Township D.P.W.									
07-17	4001 Fisher Rd - Lake Huron Pump Station, 2017-07	Paid by Check #10221		07/26/2017	08/15/2017	07/25/2017		08/09/2017	66.49
		Vendor 10062 - Worth Township D.P.W. Totals				Invoices	1		<u>\$66.49</u>
		Grand Totals				Invoices	18		<u><u>\$223,870.38</u></u>



KWA 2017 Operations Budget

Through 08/31/17
 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	153,823.56	.00	202,365.66	387,164.34	34	.00
Interest	10,000.00	.00	10,000.00	903.71	.00	10,158.30	(158.30)	102	11,270.40
REVENUE TOTALS	\$10,000.00	\$589,530.00	\$599,530.00	\$154,727.27	\$0.00	\$212,523.96	\$387,006.04	35%	\$1,949,270.40
EXPENSE									
Professional Services	500,000.00	605,075.00	1,105,075.00	6,939.13	21,053.37	1,069,019.91	15,001.72	99	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	104,868.00	26,956.00	80	36,000.00
Permits, Print / Publications	5,000.00	.00	5,000.00	651.65	.00	675.65	4,324.35	14	699.62
Utilities	150,000.00	432,710.00	582,710.00	46,227.13	56,573.60	217,025.54	309,110.86	47	.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	3,520.00	.00	73,300.00	5	.00
Supplies	50,000.00	(35,000.00)	15,000.00	.00	.00	.00	15,000.00	0	.00
Repairs and Maintenance	.00	67,487.00	67,487.00	390.00	2,012.46	12,619.00	52,855.54	22	.00
EXPENSE TOTALS	\$804,000.00	\$1,260,116.00	\$2,064,116.00	\$81,163.91	\$83,159.43	\$1,473,430.10	\$507,526.47	75%	\$194,499.56
Fund 1000 - Operations Totals									
REVENUE TOTALS	10,000.00	589,530.00	599,530.00	154,727.27	.00	212,523.96	387,006.04	35%	1,949,270.40
EXPENSE TOTALS	804,000.00	1,260,116.00	2,064,116.00	81,163.91	83,159.43	1,473,430.10	507,526.47	75%	194,499.56
Fund 1000 - Operations Totals	(\$794,000.00)	(\$670,586.00)	(\$1,464,586.00)	\$73,563.36	(\$83,159.43)	(\$1,260,906.14)	(\$120,520.43)		\$1,754,770.84
Grand Totals									
REVENUE TOTALS	10,000.00	589,530.00	599,530.00	154,727.27	.00	212,523.96	387,006.04	35%	1,949,270.40
EXPENSE TOTALS	804,000.00	1,260,116.00	2,064,116.00	81,163.91	83,159.43	1,473,430.10	507,526.47	75%	194,499.56
Grand Totals	(\$794,000.00)	(\$670,586.00)	(\$1,464,586.00)	\$73,563.36	(\$83,159.43)	(\$1,260,906.14)	(\$120,520.43)		\$1,754,770.84



KWA Balance Sheet - Construction Fund

Through 08/31/17

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	886,077.26	300,000.00	586,077.26	195.36
002.02	Cash - Construction: F.M. Investment Acct.	1,115,410.83	10,609,828.97	(9,494,418.14)	(89.49)
	002 - Cash - Construction: Totals	\$2,001,488.09	\$10,909,828.97	(\$8,908,340.88)	(81.65%)
010	Cash - Restricted:				
010.01	Cash - Restricted: 2014 Bond Debt Reserve	16,639,848.04	16,187,951.81	451,896.23	2.79
010.02	Cash - Restricted: 2013 & 2014 Bonds Debt Service	9,468,209.64	5,563,743.75	3,904,465.89	70.18
010.03	Cash - Restricted: 2016 Bond Debt Reserve & Cap Int	9,495,826.69	11,867,940.19	(2,372,113.50)	(19.99)
	010 - Cash - Restricted: Totals	\$35,603,884.37	\$33,619,635.75	\$1,984,248.62	5.90%
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	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	\$349,300,782.97	\$355,914,402.97	(\$6,613,620.00)	(1.86%)
LIABILITIES AND FUND EQUITY					
LIABILITIES					
202	Accounts Payable	1,379,569.90	6,846,634.49	(5,467,064.59)	(79.85)
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 08/31/17

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	\$352,728,325.28	\$358,195,389.87	(\$5,467,064.59)	(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	(16,853,883.35)			
	Fund Expenses	18,000,438.76			
	FUND EQUITY TOTALS	(\$3,427,542.31)	(\$1,717,768.90)	(\$1,709,773.41)	(99.53%)
	LIABILITIES AND FUND EQUITY TOTALS	\$349,300,782.97	\$356,477,620.97	(\$7,176,838.00)	(2.01%)
	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 08/01/17 - 08/31/17
 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 10022 - McGraw Morris P.C.									
4316	Lapeer County Road Commission Show Cause	Paid by Check #20481		07/17/2017	08/17/2017	06/30/2017		08/09/2017	5,856.91
4361	Lapeer County Road Commission Show Cause	Paid by Check #20483		08/08/2017	09/08/2017	07/31/2017		08/23/2017	10,498.45
Vendor 10022 - McGraw Morris P.C. Totals							Invoices	2	\$16,355.36
Vendor 10087 - Michigan DPW									
2017-198	Remove cattle fence & Install horse fence	Paid by Check #20482		08/01/2017	09/01/2017	07/31/2017		08/09/2017	1,000.00
Vendor 10087 - Michigan DPW Totals							Invoices	1	\$1,000.00
Vendor 10034 - Wade Trim									
3007440	Construction PM, 2017 - 06	Paid by Check #20484		07/21/2017	08/21/2017	06/30/2017		08/23/2017	9,666.21
Vendor 10034 - Wade Trim Totals							Invoices	1	\$9,666.21
Vendor Ramon & Bonnie Coronado									
08/17/17	Reimbursement	Paid by Check #20485		08/17/2017	09/17/2017	08/17/2017		08/23/2017	2,335.00
Vendor Ramon & Bonnie Coronado Totals							Invoices	1	\$2,335.00
Grand Totals							Invoices	5	\$29,356.57