



KWA Balance Sheet - Operations Fund

Through 01/31/26

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: Checking Account	96,736.26	51,740.94	44,995.32	86.96
001.02	Cash - Operations: Investment Account	10,912,901.70	10,856,195.92	56,705.78	.52
	001 - Cash - Operations: Totals	\$11,009,637.96	\$10,907,936.86	\$101,701.10	0.93%
040	Accounts Receivable	110,392.33	120,579.84	(10,187.51)	(8.45)
158	Construction in Progress	1,880,002.59	1,880,002.59	.00	.00
	ASSETS TOTALS	\$13,000,032.88	\$12,908,519.29	\$91,513.59	0.71%
LIABILITIES AND FUND EQUITY					
LIABILITIES					
202	Accounts Payable	224,950.37	123,056.49	101,893.88	82.80
212	Contract Withholding Payable	16,500.00	16,500.00	.00	.00
	LIABILITIES TOTALS	\$241,450.37	\$139,556.49	\$101,893.88	73.01%
FUND EQUITY					
395	Unrestricted Net Position	12,768,962.80	12,768,962.80	.00	.00
	FUND EQUITY TOTALS Prior to Current Year Changes	\$12,768,962.80	\$12,768,962.80	\$0.00	0.00%
	Prior Year Fund Equity Adjustment	.00	.00		
	Fund Revenues	(579,516.88)	(2,296,061.24)		
	Fund Expenses	589,897.17	2,164,019.66		
	FUND EQUITY TOTALS	\$12,758,582.51	\$12,901,004.38	(\$142,421.87)	(1.10%)
	LIABILITIES AND FUND EQUITY TOTALS	\$13,000,032.88	\$13,040,560.87	(\$40,527.99)	(0.31%)
	Fund 1000 - Operations Totals	\$0.00	(\$132,041.58)	\$132,041.58	100.00%
	Fund Type Enterprise Funds Totals	\$0.00	(\$132,041.58)	\$132,041.58	100.00%
	Fund Category Proprietary Funds Totals	\$0.00	(\$132,041.58)	\$132,041.58	100.00%
	Grand Totals	\$0.00	(\$132,041.58)	\$132,041.58	100.00%



Operations Fund A/P Invoice Report

Payment Date Range 01/01/26 - 01/31/26
 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									
X01132026	Monthly Backup Service - Acct #287270517071, 2026-01	Paid by Check #12101		01/13/2026	01/28/2026	01/13/2026		01/22/2026	233.00
				Vendor 10079 - AT&T Totals			Invoices	1	\$233.00
Vendor 10068 - Comcast Business Services									
4001, 01-26	Service @ 4001 Fisher Rd - Acct #8529101260033437, 2026-01	Paid by Check #12091		12/24/2025	01/14/2026	01/01/2026		01/08/2026	182.95
				Vendor 10068 - Comcast Business Services Totals			Invoices	1	\$182.95
Vendor 10049 - Consumers Energy									
204657991131	4255 N Center Rd, 2026-01	Paid by Check #12102		01/13/2026	02/05/2026	01/13/2026		01/22/2026	27.74
				Vendor 10049 - Consumers Energy Totals			Invoices	1	\$27.74
Vendor 10146 - Denise Buckley, LLC									
2025-KWA-12	Accounting & Audit Preparation Assistance - 2025-12	Paid by Check #12103		01/12/2026	02/11/2026	12/31/2025		01/22/2026	2,866.95
				Vendor 10146 - Denise Buckley, LLC Totals			Invoices	1	\$2,866.95
Vendor 10156 - DLZ Michigan, Inc									
000405517	KWA Source Water Assessment	Paid by Check #12092		12/17/2025	01/17/2026	12/17/2025		01/08/2026	2,280.00
				Vendor 10156 - DLZ Michigan, Inc Totals			Invoices	1	\$2,280.00
Vendor 10006 - DTE Energy Co.									
200016288017	4001 Fisher Rd Account # 910041017328, 2025-12	Paid by Check #12094		12/21/2025	01/13/2026	12/21/2025		01/08/2026	38,163.31
200086267312	8763 Martin Rd Account # 910040976516, 2025-12	Paid by Check #12095		12/22/2025	01/23/2026	12/22/2025		01/08/2026	4,083.98
8793, 12-25	8793 Martin Rd Account # 920011035333, 2025-12	Paid by Check #12093		01/02/2026	01/27/2026	12/31/2025		01/08/2026	107.49
8949, 01-26	8949 Lakeshore Rd Account # 920011035473, 2026-01	Paid by Check #12104		01/08/2026	02/07/2026	01/08/2026		01/22/2026	88.66
				Vendor 10006 - DTE Energy Co. Totals			Invoices	4	\$42,443.44
Vendor 10010 - Genesee County Drain Commissioner - WWS									
2026-00002201	Service Agreement with GCDC Water & Waste, 2025-12	Paid by Check #12105		01/01/2026	01/31/2026	12/31/2025		01/22/2026	31,820.00
				Vendor 10010 - Genesee County Drain Commissioner - WWS Totals			Invoices	1	\$31,820.00
Vendor 10099 - Grainger									
9751737512	Sump Floats, LHPS	Paid by Check #12096		12/23/2025	01/22/2026	12/23/2025		01/08/2026	70.74
				Vendor 10099 - Grainger Totals			Invoices	1	\$70.74
Vendor 10091 - Kerrigan Lawn Care									
1301	Lawn Maintenance 2025-12	Paid by Check #12097		01/02/2026	02/01/2026	12/31/2025		01/08/2026	400.00
				Vendor 10091 - Kerrigan Lawn Care Totals			Invoices	1	\$400.00
Vendor 10022 - McGraw Morris P.C.									
15109A	Legal, 2025-11A	Paid by Check #12098		12/18/2025	01/17/2026	11/30/2025		01/08/2026	132.00
15175	Legal, 2025-12	Paid by Check #12098		01/07/2026	02/06/2026	12/31/2025		01/08/2026	231.00
				Vendor 10022 - McGraw Morris P.C. Totals			Invoices	2	\$363.00
Vendor 10195 - Modern Crane Technologies, LLC									



Operations Fund A/P Invoice Report

Payment Date Range 01/01/26 - 01/31/26
 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
12796	Annual Hoist Inspection, LHPS	Paid by Check #12099		12/17/2025	01/17/2026	12/17/2025			650.00
		Vendor 10195 - Modern Crane Technologies, LLC Totals				Invoices	1		\$650.00
Vendor 10026 - Plante & Moran, PLLC									
10599431	Audit - Fiscal Year 2025	Paid by Check #12100		12/31/2025	01/30/2026	12/31/2025		01/08/2026	18,800.00
		Vendor 10026 - Plante & Moran, PLLC Totals				Invoices	1		\$18,800.00
Vendor 10090 - SemcoEnergy									
4101, 01-26	4101 Fisher Rd, 2026-01	Paid by Check #12106		01/12/2026	02/11/2026	01/12/2026		01/22/2026	982.14
		Vendor 10090 - SemcoEnergy Totals				Invoices	1		\$982.14
Vendor 10045 - St. Clair County Road Commission									
2026 Permit	2026 St Clair County RC Permit	Paid by Check #12107		01/07/2026	02/07/2026	01/07/2026		01/22/2026	300.00
		Vendor 10045 - St. Clair County Road Commission Totals				Invoices	1		\$300.00
Vendor 10057 - Verizon Wireless									
6132877004	Video & SCADA Service - Acct #942170730-00001, 2026-01	Paid by Check #12108		01/06/2026	01/29/2026	01/06/2026		01/22/2026	218.19
		Vendor 10057 - Verizon Wireless Totals				Invoices	1		\$218.19
Vendor 10062 - Worth Township D.P.W.									
4001, 12-25	4001 Fisher Rd - Lake Huron Pump Station, 2025-12	Paid by Check #12109		01/16/2026	01/28/2026	12/31/2025		01/22/2026	94.00
		Vendor 10062 - Worth Township D.P.W. Totals				Invoices	1		\$94.00
		Grand Totals				Invoices	20		\$101,732.15



KWA 2026 Operations Budget

Through 01/31/26
 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 YTD
Fund 1000 - Operations									
REVENUE									
Commodity	1,395,490.00	.00	1,395,490.00	110,392.33	.00	432,811.10	962,678.90	31	429,381.90
Interest	480,000.00	.00	480,000.00	35,548.48	.00	146,705.78	333,294.22	31	174,137.28
Other Revenues	.00	.00	.00	.00	.00	.00	.00	+++	.00
Board Approved use of Previous Year Reserves	100,000.00	.00	100,000.00	.00	.00	.00	100,000.00	0	.00
REVENUE TOTALS	\$1,975,490.00	\$0.00	\$1,975,490.00	\$145,940.81	\$0.00	\$579,516.88	\$1,395,973.12	29%	\$603,519.18
EXPENSE									
Professional Services	140,000.00	(1,487.00)	138,513.00	3,567.50	43,569.90	43,121.10	51,822.00	63	52,302.04
Insurances	40,800.00	1,487.00	42,287.00	266.89	.00	40,261.91	2,025.09	95	34,671.56
Administration	381,840.00	.00	381,840.00	31,820.00	254,560.00	127,280.00	.00	100	127,280.00
Utilities	647,300.00	.00	647,300.00	47,172.98	10,019.08	175,410.16	461,870.76	29	261,659.80
Chemicals	81,000.00	.00	81,000.00	.00	64,370.00	.00	16,630.00	79	63,139.70
Supplies	2,000.00	.00	2,000.00	.00	.00	.00	2,000.00	0	.00
Other Services and Charges	13,200.00	.00	13,200.00	300.00	.00	300.00	12,900.00	2	397.54
Repairs and Maintenance	569,350.00	.00	569,350.00	143,079.09	202,922.78	203,524.00	162,903.22	71	238,614.25
Capital Outlay	100,000.00	.00	100,000.00	.00	88,968.29	.00	11,031.71	89	468,589.08
EXPENSE TOTALS	\$1,975,490.00	\$0.00	\$1,975,490.00	\$226,206.46	\$664,410.05	\$589,897.17	\$721,182.78	63%	\$1,246,653.97
Fund 1000 - Operations Totals									
REVENUE TOTALS	1,975,490.00	.00	1,975,490.00	145,940.81	.00	579,516.88	1,395,973.12	29%	603,519.18
EXPENSE TOTALS	1,975,490.00	.00	1,975,490.00	226,206.46	664,410.05	589,897.17	721,182.78	63%	1,246,653.97
Fund 1000 - Operations Totals	\$0.00	\$0.00	\$0.00	(\$80,265.65)	(\$664,410.05)	(\$10,380.29)	\$674,790.34		(\$643,134.79)
Grand Totals									
REVENUE TOTALS	1,975,490.00	.00	1,975,490.00	145,940.81	.00	579,516.88	1,395,973.12	29%	603,519.18
EXPENSE TOTALS	1,975,490.00	.00	1,975,490.00	226,206.46	664,410.05	589,897.17	721,182.78	63%	1,246,653.97
Grand Totals	\$0.00	\$0.00	\$0.00	(\$80,265.65)	(\$664,410.05)	(\$10,380.29)	\$674,790.34		(\$643,134.79)



KWA Balance Sheet - Debt Service Fund

Through 01/31/26

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: Checking Account	63,077.42	63,577.42	(500.00)	(.79)
	002 - Cash - Construction: Totals	\$63,077.42	\$63,577.42	(\$500.00)	(0.79%)
010	Cash - Restricted:				
010.01	Cash - Restricted: Bond Reserve - Series 2024	16,521,335.66	16,299,346.95	221,988.71	1.36
010.02	Cash - Restricted: Bond Debt Service Account	6,404,480.26	14,942,871.44	(8,538,391.18)	(57.14)
010.03	Cash - Restricted: Bond Reserve - Series 2018	2,181,005.81	2,151,700.74	29,305.07	1.36
	010 - Cash - Restricted: Totals	\$25,106,821.73	\$33,393,919.13	(\$8,287,097.40)	(24.82%)
124	Bond Insurance Costs				
124.04	Bond Insurance Costs Refunding Series 2024	337,656.83	337,656.83	.00	.00
	124 - Bond Insurance Costs Totals	\$337,656.83	\$337,656.83	\$0.00	0.00%
152	Infrastructure	333,684,160.75	333,684,160.75	.00	.00
153	Accumulated Depreciation - Infrastructure	(44,415,296.28)	(44,415,296.28)	.00	.00
	ASSETS TOTALS	\$314,776,420.45	\$323,064,017.85	(\$8,287,597.40)	(2.57%)
LIABILITIES AND FUND EQUITY					
LIABILITIES					
250	Bonds Payable - Current				
250.03	Bonds Payable - Current Series 2018	.00	1,585,000.00	(1,585,000.00)	(100.00)
250.04	Bonds Payable - Current Series 2024	.00	6,320,000.00	(6,320,000.00)	(100.00)
	250 - Bonds Payable - Current Totals	\$0.00	\$7,905,000.00	(\$7,905,000.00)	(100.00%)
251	Interest Payable				
251.03	Interest Payable Series 2018	1,178,437.50	1,178,437.50	.00	.00
251.04	Interest Payable Series 2024	3,385,729.15	3,385,729.15	.00	.00
	251 - Interest Payable Totals	\$4,564,166.65	\$4,564,166.65	\$0.00	0.00%
252	Lease Payable - Current Portion				
252.01	Lease Payable - Current Portion GCDG-WWS, Series 2013	.00	1,140,000.00	(1,140,000.00)	(100.00)
	252 - Lease Payable - Current Portion Totals	\$0.00	\$1,140,000.00	(\$1,140,000.00)	(100.00%)
253	Lease Interest Payable				
253.01	Lease Interest Payable GCDG-WWS, Series 2013	464,791.65	464,791.65	.00	.00
	253 - Lease Interest Payable Totals	\$464,791.65	\$464,791.65	\$0.00	0.00%
289	Premium on Bonds				
289.03	Premium on Bonds Series 2018	4,988,513.34	4,988,513.34	.00	.00
289.04	Premium on Bonds Series 2024	19,230,500.26	19,230,500.26	.00	.00
	289 - Premium on Bonds Totals	\$24,219,013.60	\$24,219,013.60	\$0.00	0.00%
300	Bonds Payable - Long-term				
300.03	Bonds Payable - Long-term Series 2018	54,980,000.00	54,980,000.00	.00	.00



KWA Balance Sheet - Debt Service Fund

Through 01/31/26

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				
300.04	Bonds Payable - Long-term Series 2024	156,195,000.00	156,195,000.00	.00	.00
	300 - Bonds Payable - Long-term Totals	\$211,175,000.00	\$211,175,000.00	\$0.00	0.00%
301	Lease Payable - Long Term				
301.01	Lease Payable - Long Term GCDC-WWS, Series 2013	25,163,000.00	25,163,000.00	.00	.00
	301 - Lease Payable - Long Term Totals	\$25,163,000.00	\$25,163,000.00	\$0.00	0.00%
302	Lease Interest Payable Long-term				
302.01	Lease Interest Payable Long-term GCDCWWS, Series 2013	5,258,647.64	5,258,647.64	.00	.00
	302 - Lease Interest Payable Long-term Totals	\$5,258,647.64	\$5,258,647.64	\$0.00	0.00%
360	Deferred Benefit on Refunding				
360.04	Deferred Benefit on Refunding Series 2024	5,863,085.86	5,863,085.86	.00	.00
	360 - Deferred Benefit on Refunding Totals	\$5,863,085.86	\$5,863,085.86	\$0.00	0.00%
	LIABILITIES TOTALS	\$276,707,705.40	\$285,752,705.40	(\$9,045,000.00)	(3.17%)
	FUND EQUITY				
393	Restricted Net Position	10,817,858.00	10,817,858.00	.00	.00
395	Unrestricted Net Position	(2,858,621.55)	(2,858,621.55)	.00	.00
399	Invested in Capital Assets	29,352,076.00	29,352,076.00	.00	.00
	FUND EQUITY TOTALS Prior to Current Year Changes	\$37,311,312.45	\$37,311,312.45	\$0.00	0.00%
	Prior Year Fund Equity Adjustment	.00	.00		
	Fund Revenues	(6,792,782.60)	(19,891,686.02)		
	Fund Expenses	6,035,380.00	16,438,980.45		
	FUND EQUITY TOTALS	\$38,068,715.05	\$40,764,018.02	(\$2,695,302.97)	(6.61%)
	LIABILITIES AND FUND EQUITY TOTALS	\$314,776,420.45	\$326,516,723.42	(\$11,740,302.97)	(3.60%)
	Fund 2400 - LHI Totals	\$0.00	(\$3,452,705.57)	\$3,452,705.57	100.00%
	Fund Type Enterprise Funds Totals	\$0.00	(\$3,452,705.57)	\$3,452,705.57	100.00%
	Fund Category Proprietary Funds Totals	\$0.00	(\$3,452,705.57)	\$3,452,705.57	100.00%
	Grand Totals	\$0.00	(\$3,452,705.57)	\$3,452,705.57	100.00%



Debt Service Fund A/P Invoice Report

Payment Date Range 01/01/26 - 01/31/26
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
				Grand Totals		Invoices		0	

No Records Exist