



# KWA Balance Sheet - Operations Fund

Through 08/31/25

Detail Listing

Include Rollup Account/Rollup to Account

| Account       | Account Description                                     | Current YTD<br>Balance | Prior Year<br>Total Actual | Net Change            | Change %        |
|---------------|---------------------------------------------------------|------------------------|----------------------------|-----------------------|-----------------|
| Fund Category | <b>Proprietary Funds</b>                                |                        |                            |                       |                 |
| Fund Type     | <b>Enterprise Funds</b>                                 |                        |                            |                       |                 |
| Fund          | <b>1000 - Operations</b>                                |                        |                            |                       |                 |
|               | <b>ASSETS</b>                                           |                        |                            |                       |                 |
| <b>001</b>    | <b>Cash - Operations:</b>                               |                        |                            |                       |                 |
| 001.01        | Cash - Operations: Checking Account                     | 300,541.53             | 92,273.83                  | 208,267.70            | 225.71          |
| 001.02        | Cash - Operations: Investment Account                   | 10,518,441.02          | 11,225,848.74              | (707,407.72)          | (6.30)          |
|               | <b>001 - Cash - Operations: Totals</b>                  | <b>\$10,818,982.55</b> | <b>\$11,318,122.57</b>     | <b>(\$499,140.02)</b> | <b>(4.41%)</b>  |
| 040           | Accounts Receivable                                     | 129,402.77             | 120,756.80                 | 8,645.97              | 7.16            |
| 158           | Construction in Progress                                | 1,494,107.26           | 1,494,107.26               | .00                   | .00             |
|               | <b>ASSETS TOTALS</b>                                    | <b>\$12,442,492.58</b> | <b>\$12,932,986.63</b>     | <b>(\$490,494.05)</b> | <b>(3.79%)</b>  |
|               | <b>LIABILITIES AND FUND EQUITY</b>                      |                        |                            |                       |                 |
|               | <b>LIABILITIES</b>                                      |                        |                            |                       |                 |
| 202           | Accounts Payable                                        | 77,026.01              | 196,871.66                 | (119,845.65)          | (60.88)         |
| 212           | Contract Withholding Payable                            | 99,193.75              | 99,193.75                  | .00                   | .00             |
|               | <b>LIABILITIES TOTALS</b>                               | <b>\$176,219.76</b>    | <b>\$296,065.41</b>        | <b>(\$119,845.65)</b> | <b>(40.48%)</b> |
|               | <b>FUND EQUITY</b>                                      |                        |                            |                       |                 |
| 395           | Unrestricted Net Position                               | 12,636,921.22          | 12,636,921.22              | .00                   | .00             |
|               | <b>FUND EQUITY TOTALS Prior to Current Year Changes</b> | <b>\$12,636,921.22</b> | <b>\$12,636,921.22</b>     | <b>\$0.00</b>         | <b>0.00%</b>    |
|               | Prior Year Fund Equity Adjustment                       | .00                    | .00                        |                       |                 |
|               | Fund Revenues                                           | (1,669,137.50)         | (1,944,379.13)             |                       |                 |
|               | Fund Expenses                                           | 2,039,785.90           | 1,620,743.84               |                       |                 |
|               | <b>FUND EQUITY TOTALS</b>                               | <b>\$12,266,272.82</b> | <b>\$12,960,556.51</b>     | <b>(\$694,283.69)</b> | <b>(5.36%)</b>  |
|               | <b>LIABILITIES AND FUND EQUITY TOTALS</b>               | <b>\$12,442,492.58</b> | <b>\$13,256,621.92</b>     | <b>(\$814,129.34)</b> | <b>(6.14%)</b>  |
|               | Fund <b>1000 - Operations</b> Totals                    | <b>\$0.00</b>          | <b>(\$323,635.29)</b>      | <b>\$323,635.29</b>   | <b>100.00%</b>  |
|               | Fund Type <b>Enterprise Funds</b> Totals                | <b>\$0.00</b>          | <b>(\$323,635.29)</b>      | <b>\$323,635.29</b>   | <b>100.00%</b>  |
|               | Fund Category <b>Proprietary Funds</b> Totals           | <b>\$0.00</b>          | <b>(\$323,635.29)</b>      | <b>\$323,635.29</b>   | <b>100.00%</b>  |
|               | Grand Totals                                            | <b>\$0.00</b>          | <b>(\$323,635.29)</b>      | <b>\$323,635.29</b>   | <b>100.00%</b>  |



# Operations Fund A/P Invoice Report

Payment Date Range 08/01/25 - 08/31/25  
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 <b>10079 - AT&amp;T</b>                                       |                                                            |                      |             |              |            |            |               |              |                    |
| X08132025                                                            | Monthly Bakup Service - Acct #287270517071, 2025-08        | Paid by Check #11996 |             | 08/13/2025   | 09/12/2025 | 08/13/2025 |               | 08/15/2025   | 231.00             |
| Vendor <b>10079 - AT&amp;T</b> Totals                                |                                                            |                      |             |              |            | Invoices   | 1             |              | \$231.00           |
| Vendor <b>10068 - Comcast Business Services</b>                      |                                                            |                      |             |              |            |            |               |              |                    |
| 4001, 08-25                                                          | Service @ 4001 Fisher Rd - Acct #8529101260033437, 2025-08 | Paid by Check #11987 |             | 07/24/2025   | 08/14/2025 | 08/01/2025 |               | 08/07/2025   | 182.95             |
| Vendor <b>10068 - Comcast Business Services</b> Totals               |                                                            |                      |             |              |            | Invoices   | 1             |              | \$182.95           |
| Vendor <b>10049 - Consumers Energy</b>                               |                                                            |                      |             |              |            |            |               |              |                    |
| 202166054557                                                         | 4255 N Center Rd, 2025-08                                  | Paid by Check #11997 |             | 08/13/2025   | 09/05/2025 | 08/13/2025 |               | 08/15/2025   | 28.69              |
| Vendor <b>10049 - Consumers Energy</b> Totals                        |                                                            |                      |             |              |            | Invoices   | 1             |              | \$28.69            |
| Vendor <b>10146 - Denise Buckley, LLC</b>                            |                                                            |                      |             |              |            |            |               |              |                    |
| 2025-KWA-7                                                           | Accounting & Audit Preparation Assistance - 2025-07        | Paid by Check #11998 |             | 08/08/2025   | 09/07/2025 | 07/31/2025 |               | 08/15/2025   | 1,926.25           |
| Vendor <b>10146 - Denise Buckley, LLC</b> Totals                     |                                                            |                      |             |              |            | Invoices   | 1             |              | \$1,926.25         |
| Vendor <b>10006 - DTE Energy Co.</b>                                 |                                                            |                      |             |              |            |            |               |              |                    |
| 200375763209                                                         | 8763 Martin Rd Account # 910040976516, 2025-07             | Paid by Check #11988 |             | 07/29/2025   | 08/20/2025 | 07/27/2025 |               | 08/07/2025   | 2,531.28           |
| 8793, 07-25                                                          | 8793 Martin Rd Account # 920011035333, 2025-07             | Paid by Check #11999 |             | 08/01/2025   | 08/26/2025 | 07/31/2025 |               | 08/15/2025   | 104.67             |
| 8949, 08-25                                                          | 8949 Lakeshore Rd Account # 920011035473, 2025-08          | Paid by Check #12003 |             | 08/08/2025   | 09/02/2025 | 08/08/2025 |               | 08/26/2025   | 130.97             |
| Vendor <b>10006 - DTE Energy Co.</b> Totals                          |                                                            |                      |             |              |            | Invoices   | 3             |              | \$2,766.92         |
| Vendor <b>10120 - Ecker Mechanical Contractors, Inc.</b>             |                                                            |                      |             |              |            |            |               |              |                    |
| 6093-2                                                               | Backflow Preventer Certification, IPS, HPS                 | Paid by Check #11989 |             | 07/01/2025   | 07/31/2025 | 07/01/2025 |               | 08/07/2025   | 320.00             |
| Vendor <b>10120 - Ecker Mechanical Contractors, Inc.</b> Totals      |                                                            |                      |             |              |            | Invoices   | 1             |              | \$320.00           |
| Vendor <b>10139 - FCX Performance - SW Controls</b>                  |                                                            |                      |             |              |            |            |               |              |                    |
| 5451525                                                              | LHPS Flowmeter Calibration, LHPS                           | Paid by Check #12000 |             | 07/25/2025   | 08/24/2025 | 07/25/2025 |               | 08/15/2025   | 1,047.00           |
| Vendor <b>10139 - FCX Performance - SW Controls</b> Totals           |                                                            |                      |             |              |            | Invoices   | 1             |              | \$1,047.00         |
| Vendor <b>10010 - Genesee County Drain Commissioner - WWS</b>        |                                                            |                      |             |              |            |            |               |              |                    |
| 2025-00002208                                                        | Service Agreement with GCDC Water & Waste, 2025-07         | Paid by Check #11990 |             | 08/01/2025   | 08/31/2025 | 07/31/2025 |               | 08/07/2025   | 31,820.00          |
| Vendor <b>10010 - Genesee County Drain Commissioner - WWS</b> Totals |                                                            |                      |             |              |            | Invoices   | 1             |              | \$31,820.00        |
| Vendor <b>10099 - Grainger</b>                                       |                                                            |                      |             |              |            |            |               |              |                    |
| 9569785927                                                           | EarthTec Tank Flange Gasket, LHPS                          | Paid by Check #11991 |             | 07/11/2025   | 08/10/2025 | 07/11/2025 |               | 08/07/2025   | 77.52              |
| 9599613586                                                           | A-22 Belts for Exhaust Fans, LHPS                          | Paid by Check #12001 |             | 08/07/2025   | 09/06/2025 | 08/07/2025 |               | 08/15/2025   | 44.34              |
| Vendor <b>10099 - Grainger</b> Totals                                |                                                            |                      |             |              |            | Invoices   | 2             |              | \$121.86           |
| Vendor <b>10159 - HESCO</b>                                          |                                                            |                      |             |              |            |            |               |              |                    |
| 20252813-001                                                         | Hydraulic System Program                                   | Paid by Check #12004 |             | 08/20/2025   | 09/19/2025 | 08/20/2025 |               | 08/26/2025   | 1,800.00           |
| Vendor <b>10159 - HESCO</b> Totals                                   |                                                            |                      |             |              |            | Invoices   | 1             |              | \$1,800.00         |
| Vendor <b>10199 - Hilliker Hive LLC</b>                              |                                                            |                      |             |              |            |            |               |              |                    |



# Operations Fund A/P Invoice Report

Payment Date Range 08/01/25 - 08/31/25

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 |
|--------------------------------------------------------|--------------------------------------------------------|---------------------------------------------------------------|-------------|--------------|------------|------------|---------------|--------------|--------------------|
| 1366                                                   | Check Stock for KWA - 1,000 Checks                     | Paid by Check #12008                                          |             | 08/25/2025   | 09/24/2025 | 08/25/2025 |               | 08/27/2025   | 366.25             |
|                                                        |                                                        | Vendor 10199 - Hilliker Hive LLC Totals                       |             |              |            | Invoices   | 1             |              | \$366.25           |
| Vendor 10091 - Kerrigan Lawn Care                      |                                                        |                                                               |             |              |            |            |               |              |                    |
| 7322                                                   | Lawn Maintenance 2025-07                               | Paid by Check #11992                                          |             | 07/31/2025   | 08/30/2025 | 07/31/2025 |               | 08/07/2025   | 630.00             |
|                                                        |                                                        | Vendor 10091 - Kerrigan Lawn Care Totals                      |             |              |            | Invoices   | 1             |              | \$630.00           |
| Vendor 10039 - MLive Media Group                       |                                                        |                                                               |             |              |            |            |               |              |                    |
| 0011014840                                             | KWA Meeting & Public Hearing on Fiscal 2026 Budget.    | Paid by Check #11993                                          |             | 07/27/2025   | 08/26/2025 | 07/27/2025 |               | 08/07/2025   | 252.15             |
|                                                        |                                                        | Vendor 10039 - MLive Media Group Totals                       |             |              |            | Invoices   | 1             |              | \$252.15           |
| Vendor 10090 - SemcoEnergy                             |                                                        |                                                               |             |              |            |            |               |              |                    |
| 08-25                                                  | 4101 Fisher Rd, 2025-08                                | Paid by Check #12005                                          |             | 08/08/2025   | 09/11/2025 | 08/08/2025 |               | 08/26/2025   | 36.19              |
|                                                        |                                                        | Vendor 10090 - SemcoEnergy Totals                             |             |              |            | Invoices   | 1             |              | \$36.19            |
| Vendor 10040 - Tribune-Recorder                        |                                                        |                                                               |             |              |            |            |               |              |                    |
| 42264                                                  | 2026 Budget Hearing Notice                             | Paid by Check #11994                                          |             | 07/30/2025   | 08/29/2025 | 07/30/2025 |               | 08/07/2025   | 174.00             |
|                                                        |                                                        | Vendor 10040 - Tribune-Recorder Totals                        |             |              |            | Invoices   | 1             |              | \$174.00           |
| Vendor 10149 - Veolia WTS Analytical Instruments, Inc. |                                                        |                                                               |             |              |            |            |               |              |                    |
| 903381321                                              | TOC Oxidizer Cartridge, Ammonium Persulfate, LHPS      | Paid by Check #12006                                          |             | 08/11/2025   | 09/10/2025 | 08/11/2025 |               | 08/26/2025   | 572.00             |
|                                                        |                                                        | Vendor 10149 - Veolia WTS Analytical Instruments, Inc. Totals |             |              |            | Invoices   | 1             |              | \$572.00           |
| Vendor 10057 - Verizon Wireless                        |                                                        |                                                               |             |              |            |            |               |              |                    |
| 6120393414                                             | Video & SCADA Service - Acct #942170730-00001, 2025-08 | Paid by Check #12002                                          |             | 08/06/2025   | 08/29/2025 | 08/06/2025 |               | 08/15/2025   | 217.71             |
|                                                        |                                                        | Vendor 10057 - Verizon Wireless Totals                        |             |              |            | Invoices   | 1             |              | \$217.71           |
| Vendor 10033 - View Newspaper Group                    |                                                        |                                                               |             |              |            |            |               |              |                    |
| 383465                                                 | KWA Public Notice of Budget Meeting                    | Paid by Check #11995                                          |             | 07/31/2025   | 08/30/2025 | 07/31/2025 |               | 08/07/2025   | 124.00             |
|                                                        |                                                        | Vendor 10033 - View Newspaper Group Totals                    |             |              |            | Invoices   | 1             |              | \$124.00           |
| Vendor 10062 - Worth Township D.P.W.                   |                                                        |                                                               |             |              |            |            |               |              |                    |
| 4001, 07-25                                            | 4001 Fisher Rd - Lake Huron Pump Station, 2025-07      | Paid by Check #12007                                          |             | 08/05/2025   | 08/28/2025 | 07/31/2025 |               | 08/26/2025   | 104.22             |
|                                                        |                                                        | Vendor 10062 - Worth Township D.P.W. Totals                   |             |              |            | Invoices   | 1             |              | \$104.22           |
|                                                        |                                                        | Grand Totals                                                  |             |              |            | Invoices   | 22            |              | \$42,721.19        |



# KWA 2025 Operations Budget

Through 08/31/25

Prior Fiscal Year Activity Included  
Summary Listing

| Account Classification                       | Adopted<br>Budget     | Budget<br>Amendments | Amended<br>Budget     | Current Month<br>Transactions | YTD<br>Encumbrances   | YTD<br>Transactions   | Budget - YTD<br>Transactions | % Used/<br>Rec'd | Prior Year YTD        |
|----------------------------------------------|-----------------------|----------------------|-----------------------|-------------------------------|-----------------------|-----------------------|------------------------------|------------------|-----------------------|
| <b>Fund 1000 - Operations</b>                |                       |                      |                       |                               |                       |                       |                              |                  |                       |
| <b>REVENUE</b>                               |                       |                      |                       |                               |                       |                       |                              |                  |                       |
| Commodity                                    | 1,449,165.00          | .00                  | 1,449,165.00          | 129,402.77                    | .00                   | 1,229,982.14          | 219,182.86                   | 85               | 1,171,000.95          |
| Interest                                     | 480,000.00            | .00                  | 480,000.00            | 38,795.75                     | .00                   | 439,155.36            | 40,844.64                    | 91               | 600,664.55            |
| Other Revenues                               | .00                   | .00                  | .00                   | .00                           | .00                   | .00                   | .00                          | +++              | .00                   |
| Board Approved use of Previous Year Reserves | .00                   | 468,589.00           | 468,589.00            | .00                           | .00                   | .00                   | 468,589.00                   | 0                | .00                   |
| <b>REVENUE TOTALS</b>                        | <b>\$1,929,165.00</b> | <b>\$468,589.00</b>  | <b>\$2,397,754.00</b> | <b>\$168,198.52</b>           | <b>\$0.00</b>         | <b>\$1,669,137.50</b> | <b>\$728,616.50</b>          | <b>70%</b>       | <b>\$1,771,665.50</b> |
| <b>EXPENSE</b>                               |                       |                      |                       |                               |                       |                       |                              |                  |                       |
| Professional Services                        | 177,000.00            | .00                  | 177,000.00            | 3,362.45                      | 26,020.21             | 67,259.49             | 83,720.30                    | 53               | 96,869.51             |
| Insurances                                   | 38,400.00             | .00                  | 38,400.00             | 251.19                        | .00                   | 36,396.84             | 2,003.16                     | 95               | 33,402.30             |
| Administration                               | 381,840.00            | .00                  | 381,840.00            | 31,820.00                     | 31,820.00             | 350,020.00            | .00                          | 100              | 296,516.00            |
| Utilities                                    | 746,500.00            | (150,000.00)         | 596,500.00            | 59,924.59                     | 3,664.54              | 402,896.87            | 189,938.59                   | 68               | 676,339.01            |
| Chemicals                                    | 73,000.00             | (8,800.00)           | 64,200.00             | .00                           | .00                   | 63,139.70             | 1,060.30                     | 98               | 61,459.56             |
| Supplies                                     | 2,000.00              | .00                  | 2,000.00              | 366.25                        | .00                   | 366.25                | 1,633.75                     | 18               | .00                   |
| Other Services and Charges                   | 4,200.00              | 23,100.00            | 27,300.00             | .00                           | .00                   | 22,696.53             | 4,603.47                     | 83               | 1,675.93              |
| Repairs and Maintenance                      | 506,225.00            | 135,700.00           | 641,925.00            | 4,385.84                      | 74,197.52             | 428,421.14            | 139,306.34                   | 78               | 246,470.28            |
| Capital Outlay                               | .00                   | 468,589.00           | 468,589.00            | .00                           | .00                   | 468,589.08            | (.08)                        | 100              | .00                   |
| <b>EXPENSE TOTALS</b>                        | <b>\$1,929,165.00</b> | <b>\$468,589.00</b>  | <b>\$2,397,754.00</b> | <b>\$100,110.32</b>           | <b>\$135,702.27</b>   | <b>\$1,839,785.90</b> | <b>\$422,265.83</b>          | <b>82%</b>       | <b>\$1,412,732.59</b> |
| <b>Fund 1000 - Operations Totals</b>         |                       |                      |                       |                               |                       |                       |                              |                  |                       |
| <b>REVENUE TOTALS</b>                        | <b>1,929,165.00</b>   | <b>468,589.00</b>    | <b>2,397,754.00</b>   | <b>168,198.52</b>             | <b>.00</b>            | <b>1,669,137.50</b>   | <b>728,616.50</b>            | <b>70%</b>       | <b>1,771,665.50</b>   |
| <b>EXPENSE TOTALS</b>                        | <b>1,929,165.00</b>   | <b>468,589.00</b>    | <b>2,397,754.00</b>   | <b>100,110.32</b>             | <b>135,702.27</b>     | <b>1,839,785.90</b>   | <b>422,265.83</b>            | <b>82%</b>       | <b>1,412,732.59</b>   |
| <b>Fund 1000 - Operations Totals</b>         | <b>\$0.00</b>         | <b>\$0.00</b>        | <b>\$0.00</b>         | <b>\$68,088.20</b>            | <b>(\$135,702.27)</b> | <b>(\$170,648.40)</b> | <b>\$306,350.67</b>          |                  | <b>\$358,932.91</b>   |
| <b>Grand Totals</b>                          |                       |                      |                       |                               |                       |                       |                              |                  |                       |
| <b>REVENUE TOTALS</b>                        | <b>1,929,165.00</b>   | <b>468,589.00</b>    | <b>2,397,754.00</b>   | <b>168,198.52</b>             | <b>.00</b>            | <b>1,669,137.50</b>   | <b>728,616.50</b>            | <b>70%</b>       | <b>1,771,665.50</b>   |
| <b>EXPENSE TOTALS</b>                        | <b>1,929,165.00</b>   | <b>468,589.00</b>    | <b>2,397,754.00</b>   | <b>100,110.32</b>             | <b>135,702.27</b>     | <b>1,839,785.90</b>   | <b>422,265.83</b>            | <b>82%</b>       | <b>1,412,732.59</b>   |
| <b>Grand Totals</b>                          | <b>\$0.00</b>         | <b>\$0.00</b>        | <b>\$0.00</b>         | <b>\$68,088.20</b>            | <b>(\$135,702.27)</b> | <b>(\$170,648.40)</b> | <b>\$306,350.67</b>          |                  | <b>\$358,932.91</b>   |



# KWA Balance Sheet - Debt Service Fund

Through 08/31/25

Detail Listing

Include Rollup Account/Rollup to Account

| Account       | Account Description                                   | Current YTD<br>Balance  | Prior Year<br>Total Actual | Net Change              | Change %         |
|---------------|-------------------------------------------------------|-------------------------|----------------------------|-------------------------|------------------|
| Fund Category | <b>Proprietary Funds</b>                              |                         |                            |                         |                  |
| Fund Type     | <b>Enterprise Funds</b>                               |                         |                            |                         |                  |
| Fund          | <b>2400 - LHI</b>                                     |                         |                            |                         |                  |
|               | <b>ASSETS</b>                                         |                         |                            |                         |                  |
| <b>002</b>    | <b>Cash - Construction:</b>                           |                         |                            |                         |                  |
| 002.01        | Cash - Construction: Checking Account                 | 63,577.42               | 342,233.35                 | (278,655.93)            | (81.42)          |
|               | <b>002 - Cash - Construction: Totals</b>              | <b>\$63,577.42</b>      | <b>\$342,233.35</b>        | <b>(\$278,655.93)</b>   | <b>(81.42%)</b>  |
| <b>010</b>    | <b>Cash - Restricted:</b>                             |                         |                            |                         |                  |
| 010.01        | Cash - Restricted: Bond Reserve - Series 2024         | 16,242,073.79           | 15,582,529.95              | 659,543.84              | 4.23             |
| 010.02        | Cash - Restricted: Bond Debt Service Account          | 13,572,362.05           | 16,087,398.40              | (2,515,036.35)          | (15.63)          |
| 010.03        | Cash - Restricted: Bond Reserve - Series 2018         | 2,144,140.03            | 4,513,046.43               | (2,368,906.40)          | (52.49)          |
|               | <b>010 - Cash - Restricted: Totals</b>                | <b>\$31,958,575.87</b>  | <b>\$36,182,974.78</b>     | <b>(\$4,224,398.91)</b> | <b>(11.68%)</b>  |
| <b>020</b>    | <b>Cash on Deposit:</b>                               |                         |                            |                         |                  |
| 020.04        | Cash on Deposit: 40th Circuit Court - Lapeer Cnty     | .00                     | 66,666.67                  | (66,666.67)             | (100.00)         |
|               | <b>020 - Cash on Deposit: Totals</b>                  | <b>\$0.00</b>           | <b>\$66,666.67</b>         | <b>(\$66,666.67)</b>    | <b>(100.00%)</b> |
| <b>124</b>    | <b>Bond Insurance Costs</b>                           |                         |                            |                         |                  |
| 124.01        | Bond Insurance Costs Refunding Series 2024            | 355,428.24              | .00                        | 355,428.24              | +++              |
|               | <b>124 - Bond Insurance Costs Totals</b>              | <b>\$355,428.24</b>     | <b>\$0.00</b>              | <b>\$355,428.24</b>     | <b>+++</b>       |
| 152           | Infrastructure                                        | 333,646,160.75          | 333,646,160.75             | .00                     | .00              |
| 153           | Accumulated Depreciation - Infrastructure             | (38,852,433.50)         | (38,852,433.50)            | .00                     | .00              |
|               | <b>ASSETS TOTALS</b>                                  | <b>\$327,171,308.78</b> | <b>\$331,385,602.05</b>    | <b>(\$4,214,293.27)</b> | <b>(1.27%)</b>   |
|               | <b>LIABILITIES AND FUND EQUITY</b>                    |                         |                            |                         |                  |
|               | <b>LIABILITIES</b>                                    |                         |                            |                         |                  |
| 202           | Accounts Payable                                      | .00                     | 510,652.49                 | (510,652.49)            | (100.00)         |
| <b>250</b>    | <b>Bonds Payable - Current</b>                        |                         |                            |                         |                  |
| 250.01        | Bonds Payable - Current Series 2014A                  | .00                     | 5,595,000.00               | (5,595,000.00)          | (100.00)         |
| 250.03        | Bonds Payable - Current Series 2018                   | .00                     | 1,510,000.00               | (1,510,000.00)          | (100.00)         |
|               | <b>250 - Bonds Payable - Current Totals</b>           | <b>\$0.00</b>           | <b>\$7,105,000.00</b>      | <b>(\$7,105,000.00)</b> | <b>(100.00%)</b> |
| <b>251</b>    | <b>Interest Payable</b>                               |                         |                            |                         |                  |
| 251.01        | Interest Payable Series 2014A                         | 4,017,286.45            | 4,017,286.45               | .00                     | .00              |
| 251.03        | Interest Payable Series 2018                          | 1,209,895.85            | 1,209,895.85               | .00                     | .00              |
|               | <b>251 - Interest Payable Totals</b>                  | <b>\$5,227,182.30</b>   | <b>\$5,227,182.30</b>      | <b>\$0.00</b>           | <b>0.00%</b>     |
| <b>252</b>    | <b>Lease Payable - Current Portion</b>                |                         |                            |                         |                  |
| 252.01        | Lease Payable - Current Portion GCDC-WWS, Series 2013 | .00                     | 1,085,000.00               | (1,085,000.00)          | (100.00)         |
|               | <b>252 - Lease Payable - Current Portion Totals</b>   | <b>\$0.00</b>           | <b>\$1,085,000.00</b>      | <b>(\$1,085,000.00)</b> | <b>(100.00%)</b> |
| <b>253</b>    | <b>Lease Interest Payable</b>                         |                         |                            |                         |                  |
| 253.01        | Lease Interest Payable GCDC-WWS, Series 2013          | 487,395.85              | 487,395.85                 | .00                     | .00              |
|               | <b>253 - Lease Interest Payable Totals</b>            | <b>\$487,395.85</b>     | <b>\$487,395.85</b>        | <b>\$0.00</b>           | <b>0.00%</b>     |
| <b>289</b>    | <b>Premium on Bonds</b>                               |                         |                            |                         |                  |
| 289.01        | Premium on Bonds Series 2014A                         | .00                     | 7,483,177.88               | (7,483,177.88)          | (100.00)         |



# KWA Balance Sheet - Debt Service Fund

Through 08/31/25

Detail Listing

Include Rollup Account/Rollup to Account

| Account       | Account Description                                     | Current YTD<br>Balance  | Prior Year<br>Total Actual | Net Change               | Change %       |
|---------------|---------------------------------------------------------|-------------------------|----------------------------|--------------------------|----------------|
| Fund Category | <b>Proprietary Funds</b>                                |                         |                            |                          |                |
| Fund Type     | <b>Enterprise Funds</b>                                 |                         |                            |                          |                |
| Fund          | <b>2400 - LHI</b>                                       |                         |                            |                          |                |
|               | <b>LIABILITIES AND FUND EQUITY</b>                      |                         |                            |                          |                |
|               | <b>LIABILITIES</b>                                      |                         |                            |                          |                |
| 289.03        | Premium on Bonds Series 2018                            | 5,237,939.01            | 5,237,939.01               | .00                      | .00            |
| 289.04        | Premium on Bonds Series 2024                            | 20,242,631.85           | .00                        | 20,242,631.85            | +++            |
|               | <b>289 - Premium on Bonds Totals</b>                    | <b>\$25,480,570.86</b>  | <b>\$12,721,116.89</b>     | <b>\$12,759,453.97</b>   | <b>100.30%</b> |
| <b>300</b>    | <b>Bonds Payable - Long-term</b>                        |                         |                            |                          |                |
| 300.01        | Bonds Payable - Long-term Series 2014A                  | .00                     | 182,125,000.00             | (182,125,000.00)         | (100.00)       |
| 300.03        | Bonds Payable - Long-term Series 2018                   | 56,565,000.00           | 56,565,000.00              | .00                      | .00            |
| 300.04        | Bonds Payable - Long-term Series 2024                   | 162,515,000.00          | .00                        | 162,515,000.00           | +++            |
|               | <b>300 - Bonds Payable - Long-term Totals</b>           | <b>\$219,080,000.00</b> | <b>\$238,690,000.00</b>    | <b>(\$19,610,000.00)</b> | <b>(8.22%)</b> |
| <b>301</b>    | <b>Lease Payable - Long Term</b>                        |                         |                            |                          |                |
| 301.01        | Lease Payable - Long Term GCDC-WWS, Series 2013         | 26,442,000.00           | 26,442,000.00              | .00                      | .00            |
|               | <b>301 - Lease Payable - Long Term Totals</b>           | <b>\$26,442,000.00</b>  | <b>\$26,442,000.00</b>     | <b>\$0.00</b>            | <b>0.00%</b>   |
| <b>302</b>    | <b>Lease Interest Payable Long-term</b>                 |                         |                            |                          |                |
| 302.01        | Lease Interest Payable Long-term GCDCWWS, Series 2013   | 5,258,647.64            | 5,258,647.64               | .00                      | .00            |
|               | <b>302 - Lease Interest Payable Long-term Totals</b>    | <b>\$5,258,647.64</b>   | <b>\$5,258,647.64</b>      | <b>\$0.00</b>            | <b>0.00%</b>   |
| <b>360</b>    | <b>Deferred Benefit on Refunding</b>                    |                         |                            |                          |                |
| 360.04        | Deferred Benefit on Refunding Series 2024               | 6,171,669.33            | .00                        | 6,171,669.33             | +++            |
|               | <b>360 - Deferred Benefit on Refunding Totals</b>       | <b>\$6,171,669.33</b>   | <b>\$0.00</b>              | <b>\$6,171,669.33</b>    | <b>+++</b>     |
|               | <b>LIABILITIES TOTALS</b>                               | <b>\$288,147,465.98</b> | <b>\$297,526,995.17</b>    | <b>(\$9,379,529.19)</b>  | <b>(3.15%)</b> |
|               | <b>FUND EQUITY</b>                                      |                         |                            |                          |                |
| 393           | Restricted Net Position                                 | 10,817,858.00           | 10,817,858.00              | .00                      | .00            |
| 395           | Unrestricted Net Position                               | (6,311,327.12)          | (6,311,327.12)             | .00                      | .00            |
| 399           | Invested in Capital Assets                              | 29,352,076.00           | 29,352,076.00              | .00                      | .00            |
|               | <b>FUND EQUITY TOTALS Prior to Current Year Changes</b> | <b>\$33,858,606.88</b>  | <b>\$33,858,606.88</b>     | <b>\$0.00</b>            | <b>0.00%</b>   |
|               | Prior Year Fund Equity Adjustment                       | .00                     | .00                        |                          |                |
|               | Fund Revenues                                           | (18,456,302.76)         | (20,825,707.20)            |                          |                |
|               | Fund Expenses                                           | 13,291,066.84           | 18,515,143.21              |                          |                |
|               | <b>FUND EQUITY TOTALS</b>                               | <b>\$39,023,842.80</b>  | <b>\$36,169,170.87</b>     | <b>\$2,854,671.93</b>    | <b>7.89%</b>   |
|               | <b>LIABILITIES AND FUND EQUITY TOTALS</b>               | <b>\$327,171,308.78</b> | <b>\$333,696,166.04</b>    | <b>(\$6,524,857.26)</b>  | <b>(1.96%)</b> |
|               | Fund <b>2400 - LHI</b> Totals                           | <b>\$0.00</b>           | <b>(\$2,310,563.99)</b>    | <b>\$2,310,563.99</b>    | <b>100.00%</b> |
|               | Fund Type <b>Enterprise Funds</b> Totals                | <b>\$0.00</b>           | <b>(\$2,310,563.99)</b>    | <b>\$2,310,563.99</b>    | <b>100.00%</b> |
|               | Fund Category <b>Proprietary Funds</b> Totals           | <b>\$0.00</b>           | <b>(\$2,310,563.99)</b>    | <b>\$2,310,563.99</b>    | <b>100.00%</b> |
|               | Grand Totals                                            | <b>\$0.00</b>           | <b>(\$2,310,563.99)</b>    | <b>\$2,310,563.99</b>    | <b>100.00%</b> |



# Debt Service Fund A/P Invoice Report

Payment Date Range 08/01/25 - 08/31/25  
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