



KWA Balance Sheet - Operations Fund

Through 10/31/25

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	75,416.19	51,740.94	23,675.25	45.76
001.02	Cash - Operations: Investment Account	10,804,781.78	10,856,195.92	(51,414.14)	(.47)
	001 - Cash - Operations: Totals	\$10,880,197.97	\$10,907,936.86	(\$27,738.89)	(0.25%)
040	Accounts Receivable	114,109.71	120,579.84	(6,470.13)	(5.37)
158	Construction in Progress	1,880,002.59	1,880,002.59	.00	.00
	ASSETS TOTALS	\$12,874,310.27	\$12,908,519.29	(\$34,209.02)	(0.27%)
LIABILITIES AND FUND EQUITY					
LIABILITIES					
202	Accounts Payable	95,092.13	123,056.49	(27,964.36)	(22.72)
212	Contract Withholding Payable	16,500.00	16,500.00	.00	.00
	LIABILITIES TOTALS	\$111,592.13	\$139,556.49	(\$27,964.36)	(20.04%)
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	(152,695.57)	(2,296,061.24)		
	Fund Expenses	158,940.23	2,164,019.66		
	FUND EQUITY TOTALS	\$12,762,718.14	\$12,901,004.38	(\$138,286.24)	(1.07%)
	LIABILITIES AND FUND EQUITY TOTALS	\$12,874,310.27	\$13,040,560.87	(\$166,250.60)	(1.27%)
	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 10/01/25 - 10/31/25
 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 10086 - Accident Fund										
1002244339	Workers' Comp 10/01/25 - 10/01/26 Policy #WCP100062135.	Paid by Check #12032		09/07/2025	10/01/2025	10/01/2025		10/10/2025	802.00	
							Vendor 10086 - Accident Fund Totals	Invoices	1	<u>\$802.00</u>
Vendor 10177 - Amazon Capital Services										
17Y6-RDWN-3TKN	Driveway Markers Snow Stakes, HPS & IPS	Paid by Check #12033		09/04/2025	10/04/2025	09/04/2025		10/10/2025	63.17	
							Vendor 10177 - Amazon Capital Services Totals	Invoices	1	<u>\$63.17</u>
Vendor 10201 - Arthur J. Gallagher Risk Management Services, LLC										
5811019	KWA Director & Officers Policy (10/01/25 - 09/30/26)	Paid by Check #12034		10/07/2025	10/07/2025	10/07/2025		10/10/2025	3,807.00	
							Vendor 10201 - Arthur J. Gallagher Risk Management Services, LLC Totals	Invoices	1	<u>\$3,807.00</u>
Vendor 10079 - AT&T										
X10132025	Monthly Backup Service - Acct #287270517071, 2026-10	Paid by Check #12035		10/13/2025	10/28/2025	10/01/2025		10/10/2025	231.00	
							Vendor 10079 - AT&T Totals	Invoices	1	<u>\$231.00</u>
Vendor 10143 - Cincinnati Insurance Company, The										
3000597879-2025	Excess Liability Policy #0176670, 10/01/25 - 10/01/26	Paid by Check #12048		10/08/2025	11/01/2025	10/08/2025		10/31/2025	7,701.63	
100543069-2025	Target Market Policy #0551527, 10/01/25 - 10/01/26	Paid by Check #12049		10/09/2025	11/01/2025	10/09/2025		10/31/2025	23,890.00	
							Vendor 10143 - Cincinnati Insurance Company, The Totals	Invoices	2	<u>\$31,591.63</u>
Vendor 10068 - Comcast Business Services										
4001, 10-25	Service @ 4001 Fisher Rd - Acct #8529101260033437, 2026-10	Paid by Check #12036		09/24/2025	10/15/2025	10/01/2025		10/10/2025	182.95	
							Vendor 10068 - Comcast Business Services Totals	Invoices	1	<u>\$182.95</u>
Vendor 10049 - Consumers Energy										
201098351902	4255 N Center Rd, 2025-10	Paid by Check #12045		10/14/2025	11/06/2025	10/14/2025		10/21/2025	29.07	
							Vendor 10049 - Consumers Energy Totals	Invoices	1	<u>\$29.07</u>
Vendor 10146 - Denise Buckley, LLC										
2025-KWA-9	Accounting & Audit Preparation Assistance - 2025-09	Paid by Check #12037		10/08/2025	11/07/2025	09/30/2025		10/10/2025	2,415.00	
							Vendor 10146 - Denise Buckley, LLC Totals	Invoices	1	<u>\$2,415.00</u>
Vendor 10156 - DLZ Michigan, Inc										
000405016	KWA Source Water Assessment	Paid by Check #12038		09/24/2025	10/24/2025	09/12/2025		10/10/2025	2,320.00	
							Vendor 10156 - DLZ Michigan, Inc Totals	Invoices	1	<u>\$2,320.00</u>
Vendor 10006 - DTE Energy Co.										
200006148140	4001 Fisher Rd Account # 910041017328, 2025-09	Paid by Check #12025		09/25/2025	10/17/2025	09/25/2025		10/02/2025	39,952.23	
200156035962	8763 Martin Rd Account # 910040976516, 2025-09	Paid by Check #12024		09/25/2025	10/17/2025	09/25/2025		10/02/2025	2,488.49	
8793, 09-25	8793 Martin Rd Account # 920011035333, 2025-09	Paid by Check #12039		10/01/2025	10/24/2025	09/30/2025		10/10/2025	102.84	



Operations Fund A/P Invoice Report

Payment Date Range 10/01/25 - 10/31/25
 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
8949, 10-25	8949 Lakeshore Rd Account # 920011035473, 2026-10	Paid by Check #12040		10/08/2025	10/31/2025	10/01/2025			101.94
Vendor 10006 - DTE Energy Co. Totals							Invoices	4	\$42,645.50
Vendor 10139 - FCX Performance - SW Controls 5475863	Flowmeter Verification, LHPS	Paid by Check #12026		09/23/2025	10/23/2025	09/23/2025		10/02/2025	1,483.75
Vendor 10139 - FCX Performance - SW Controls Totals							Invoices	1	\$1,483.75
Vendor 10010 - Genesee County Drain Commissioner - WWS 2025-00002210	Service Agreement with GCDC Water & Waste, 2025-09	Paid by Check #12041		10/01/2025	10/31/2025	09/30/2025		10/10/2025	31,820.00
Vendor 10010 - Genesee County Drain Commissioner - WWS Totals							Invoices	1	\$31,820.00
Vendor 10099 - Grainger 9636515919	Station Supplies, LHPS	Paid by Check #12027		09/10/2025	10/10/2025	09/10/2025		10/02/2025	339.77
9636973621	Station Supplies, LHPS	Paid by Check #12027		09/10/2025	10/10/2025	09/10/2025		10/02/2025	1,531.24
96448769845	Exhaust Fan Belts, LHPS	Paid by Check #12027		09/17/2025	10/17/2025	09/17/2025		10/02/2025	59.04
Vendor 10099 - Grainger Totals							Invoices	3	\$1,930.05
Vendor 10107 - Kennedy Industries, Inc. 646941	Pump 1 Install, LHPS	Paid by Check #12042		06/20/2025	07/20/2025	06/20/2025		10/10/2025	27,750.00
Vendor 10107 - Kennedy Industries, Inc. Totals							Invoices	1	\$27,750.00
Vendor 10091 - Kerrigan Lawn Care 1041	Lawn Maintenance 2025-08	Paid by Check #12050		09/08/2025	10/07/2025	08/31/2025		10/31/2025	480.00
1124	Lawn Maintenance 2025-09	Paid by Check #12050		09/23/2025	10/22/2025	09/23/2025		10/31/2025	480.00
Vendor 10091 - Kerrigan Lawn Care Totals							Invoices	2	\$960.00
Vendor 10196 - Midwest Municipal Instrumentation, Inc. 3002	6" Mag Meter LHPS	Paid by Check #12028		02/07/2025	03/07/2025	02/07/2025		10/02/2025	5,509.89
Vendor 10196 - Midwest Municipal Instrumentation, Inc. Totals							Invoices	1	\$5,509.89
Vendor 10193 - Radwell International, LLC 35758446	PowerLogic ion 7650 Power Meter Refurbishment, LHPS	Paid by Check #12029		09/17/2025	10/17/2025	09/17/2025		10/02/2025	30.98
Vendor 10193 - Radwell International, LLC Totals							Invoices	1	\$30.98
Vendor 10090 - SemcoEnergy 4101, 10-25	4101 Fisher Rd, 2026-10	Paid by Check #12051		10/08/2025	11/07/2025	10/08/2025		10/31/2025	513.33
Vendor 10090 - SemcoEnergy Totals							Invoices	1	\$513.33
Vendor 10111 - Solomon Diving Inc. 092625	Intake and Stop Gate Chamber Inspections, LHPS	Paid by Check #12030		09/29/2025	10/29/2025	09/29/2025		10/02/2025	5,328.33
Vendor 10111 - Solomon Diving Inc. Totals							Invoices	1	\$5,328.33
Vendor 10130 - Standard Electric Company 10283811-00	Replacement of Power Meters, LHPS	Paid by Check #12052		10/23/2025	11/23/2025	10/23/2025		10/31/2025	24,987.00
Vendor 10130 - Standard Electric Company Totals							Invoices	1	\$24,987.00
Vendor 10138 - USA BlueBook INV00826774	Hydrant Diffuser	Paid by Check #12043		09/12/2025	10/12/2025	09/12/2025		10/10/2025	220.28
Vendor 10138 - USA BlueBook Totals							Invoices	1	\$220.28



Operations Fund A/P Invoice Report

Payment Date Range 10/01/25 - 10/31/25
 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 10149 - Veolia WTS Analytical Instruments, Inc.									
903325285	Phosphoric Acid Cartridge for TOC Unit, LHPS	Paid by Check #12031		07/03/2025	08/02/2025	07/03/2025		10/02/2025	553.00
903467973	UV Lamp, Pump Head, and Resin Bed for TOC Unit, LHPS	Paid by Check #12044		10/06/2025	11/05/2025	10/06/2025		10/10/2025	1,147.00
Vendor 10149 - Veolia WTS Analytical Instruments, Inc. Totals							Invoices	2	\$1,700.00
Vendor 10057 - Verizon Wireless									
6125362190	Video & SCADA Service - Acct #942170730-00001, 2025-10	Paid by Check #12046		10/06/2025	10/29/2025	10/06/2025		10/21/2025	218.41
Vendor 10057 - Verizon Wireless Totals							Invoices	1	\$218.41
Vendor 10062 - Worth Township D.P.W.									
4001, 09-25	4001 Fisher Rd - Lake Huron Pump Station, 2025-09	Paid by Check #12047		10/03/2025	10/28/2025	09/30/2025		10/21/2025	95.48
Vendor 10062 - Worth Township D.P.W. Totals							Invoices	1	\$95.48
Grand Totals							Invoices	32	\$186,634.82



KWA 2026 Operations Budget

Through 10/31/25
 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	114,109.71	.00	114,109.71	1,281,380.29	8	105,875.00
Interest	480,000.00	.00	480,000.00	38,585.86	.00	38,585.86	441,414.14	8	46,788.52
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	\$152,695.57	\$0.00	\$152,695.57	\$1,822,794.43	8%	\$152,663.52
EXPENSE									
Professional Services	140,000.00	(1,487.00)	138,513.00	2,817.50	45,577.50	2,817.50	90,118.00	35	4,071.25
Insurances	40,800.00	1,487.00	42,287.00	39,365.40	.00	39,365.40	2,921.60	93	33,962.17
Administration	381,840.00	.00	381,840.00	31,820.00	350,020.00	31,820.00	.00	100	31,820.00
Utilities	647,300.00	.00	647,300.00	44,860.83	14,347.53	44,860.83	588,091.64	9	61,470.50
Chemicals	81,000.00	.00	81,000.00	.00	.00	.00	81,000.00	0	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	.00	.00	.00	13,200.00	0	.00
Repairs and Maintenance	569,350.00	.00	569,350.00	40,076.50	56,303.78	40,076.50	472,969.72	17	55,610.11
Capital Outlay	100,000.00	.00	100,000.00	.00	88,968.29	.00	11,031.71	89	.00
EXPENSE TOTALS	\$1,975,490.00	\$0.00	\$1,975,490.00	\$158,940.23	\$555,217.10	\$158,940.23	\$1,261,332.67	36%	\$250,073.73
Fund 1000 - Operations Totals									
REVENUE TOTALS	1,975,490.00	.00	1,975,490.00	152,695.57	.00	152,695.57	1,822,794.43	8%	152,663.52
EXPENSE TOTALS	1,975,490.00	.00	1,975,490.00	158,940.23	555,217.10	158,940.23	1,261,332.67	36%	250,073.73
Fund 1000 - Operations Totals	\$0.00	\$0.00	\$0.00	(\$6,244.66)	(\$555,217.10)	(\$6,244.66)	\$561,461.76		(\$97,410.21)
Grand Totals									
REVENUE TOTALS	1,975,490.00	.00	1,975,490.00	152,695.57	.00	152,695.57	1,822,794.43	8%	152,663.52
EXPENSE TOTALS	1,975,490.00	.00	1,975,490.00	158,940.23	555,217.10	158,940.23	1,261,332.67	36%	250,073.73
Grand Totals	\$0.00	\$0.00	\$0.00	(\$6,244.66)	(\$555,217.10)	(\$6,244.66)	\$561,461.76		(\$97,410.21)



KWA Balance Sheet - Debt Service Fund

Through 10/31/25

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	63,577.42	63,577.42	.00	.00
	002 - Cash - Construction: Totals	\$63,577.42	\$63,577.42	\$0.00	0.00%
010	Cash - Restricted:				
010.01	Cash - Restricted: Bond Reserve - Series 2024	16,357,650.05	16,299,346.95	58,303.10	.36
010.02	Cash - Restricted: Bond Debt Service Account	1,526,706.49	14,942,871.44	(13,416,164.95)	(89.78)
010.03	Cash - Restricted: Bond Reserve - Series 2018	2,159,397.44	2,151,700.74	7,696.70	.36
	010 - Cash - Restricted: Totals	\$20,043,753.98	\$33,393,919.13	(\$13,350,165.15)	(39.98%)
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	\$309,713,852.70	\$323,064,017.85	(\$13,350,165.15)	(4.13%)
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 GCDC-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 GCDC-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



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Through 10/31/25

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	(1,729,624.85)	(19,891,686.02)		
	Fund Expenses	6,034,790.00	16,438,980.45		
	FUND EQUITY TOTALS	\$33,006,147.30	\$40,764,018.02	(\$7,757,870.72)	(19.03%)
	LIABILITIES AND FUND EQUITY TOTALS	\$309,713,852.70	\$326,516,723.42	(\$16,802,870.72)	(5.15%)
	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 10/01/25 - 10/31/25
 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 10203 - Argent Institutional Trust Company									
2018, Nov 2025	Debt Service - Series 2018	Paid by EFT #3954		10/30/2025	11/01/2025	10/30/2025		10/30/2025	2,999,125.00
2024, Nov 2025	Debt Service - Series 2024	Paid by EFT #3953		10/30/2025	11/01/2025	10/30/2025		10/30/2025	10,382,875.00
	Vendor 10203 - Argent Institutional Trust Company Totals						Invoices	2	<u>\$13,382,000.00</u>
Vendor 10010 - Genesee County Drain Commissioner - WWS									
2025-00001822	Water Supply System Revenue Refunding Bond, Series 2023	Paid by Check #20667		10/16/2025	10/31/2025	10/16/2025		10/24/2025	1,697,750.00
	Vendor 10010 - Genesee County Drain Commissioner - WWS Totals						Invoices	1	<u>\$1,697,750.00</u>
	Grand Totals						Invoices	3	<u>\$15,079,750.00</u>