



KWA Balance Sheet - Operations Fund

Through 11/30/25

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	83,949.84	51,740.94	32,208.90	62.25
001.02	Cash - Operations: Investment Account	10,840,950.26	10,856,195.92	(15,245.66)	(.14)
	001 - Cash - Operations: Totals	\$10,924,900.10	\$10,907,936.86	\$16,963.24	0.16%
040	Accounts Receivable	102,460.53	120,579.84	(18,119.31)	(15.03)
158	Construction in Progress	1,880,002.59	1,880,002.59	.00	.00
	ASSETS TOTALS	\$12,907,363.22	\$12,908,519.29	(\$1,156.07)	(0.01%)
LIABILITIES AND FUND EQUITY					
LIABILITIES					
202	Accounts Payable	88,175.46	123,056.49	(34,881.03)	(28.35)
212	Contract Withholding Payable	16,500.00	16,500.00	.00	.00
	LIABILITIES TOTALS	\$104,675.46	\$139,556.49	(\$34,881.03)	(24.99%)
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	(291,324.58)	(2,296,061.24)		
	Fund Expenses	257,599.62	2,164,019.66		
	FUND EQUITY TOTALS	\$12,802,687.76	\$12,901,004.38	(\$98,316.62)	(0.76%)
	LIABILITIES AND FUND EQUITY TOTALS	\$12,907,363.22	\$13,040,560.87	(\$133,197.65)	(1.02%)
	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 11/01/25 - 11/30/25
 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 10079 - AT&T										
X11132025	Monthly Backup Service - Acct #287270517071, 2026-11	Paid by Check #12058		11/05/2025	11/28/2025	11/05/2025		11/14/2025	231.00	
							Vendor 10079 - AT&T Totals	Invoices	1	<u>\$231.00</u>
Vendor 10143 - Cincinnati Insurance Company, The										
1000543069-2025A	Policy #0551527 - Addition of IPS & LHPS Power Sub-Stations	Paid by Check #12059		11/05/2025	12/01/2025	10/01/2025		11/14/2025	2,895.00	
							Vendor 10143 - Cincinnati Insurance Company, The Totals	Invoices	1	<u>\$2,895.00</u>
Vendor 10068 - Comcast Business Services										
4001, 11-25	Service @ 4001 Fisher Rd - Acct #8529101260033437, 2025-11	Paid by Check #12053		10/24/2025	11/14/2025	11/01/2025		11/07/2025	182.95	
							Vendor 10068 - Comcast Business Services Totals	Invoices	1	<u>\$182.95</u>
Vendor 10049 - Consumers Energy										
206526308582	4255 N Center Rd, 2025-11	Paid by Check #12066		11/13/2025	12/08/2025	11/13/2025		11/24/2025	29.07	
							Vendor 10049 - Consumers Energy Totals	Invoices	1	<u>\$29.07</u>
Vendor 10146 - Denise Buckley, LLC										
2025-KWA-10	Accounting & Audit Preparation Assistance - 2025-10	Paid by Check #12067		11/14/2025	12/14/2025	10/31/2025		11/24/2025	2,817.50	
							Vendor 10146 - Denise Buckley, LLC Totals	Invoices	1	<u>\$2,817.50</u>
Vendor 10006 - DTE Energy Co.										
200395915537	8763 Martin Rd Account # 910040976516, 2025-10	Paid by Check #12054		10/27/2025	11/18/2025	10/26/2025		11/07/2025	2,540.97	
210003139687	4001 Fisher Rd Account # 910041017328, 2025-10	Paid by Check #12055		10/30/2025	11/21/2025	10/23/2025		11/07/2025	40,843.10	
8793, 10-25	8793 Martin Rd Account # 920011035333, 2026-10	Paid by Check #12061		10/30/2025	11/24/2025	10/30/2025		11/14/2025	102.35	
8949, 11-25	8949 Lakeshore Rd Account # 920011035473, 2026-11	Paid by Check #12060		11/06/2025	12/01/2025	11/06/2025		11/14/2025	92.66	
							Vendor 10006 - DTE Energy Co. Totals	Invoices	4	<u>\$43,579.08</u>
Vendor 10010 - Genesee County Drain Commissioner - WWS										
2025-00002211	Service Agreement with GCDC Water & Waste, 2026-10	Paid by Check #12062		11/01/2025	12/03/2025	10/31/2025		11/14/2025	31,820.00	
							Vendor 10010 - Genesee County Drain Commissioner - WWS Totals	Invoices	1	<u>\$31,820.00</u>
Vendor 10114 - J.G.M. Valve Corporation										
25-17294	950 H-UC AVV Repair Kits, LHPS	Paid by Check #12068		11/12/2025	12/12/2025	11/12/2025		11/24/2025	2,297.04	
							Vendor 10114 - J.G.M. Valve Corporation Totals	Invoices	1	<u>\$2,297.04</u>
Vendor 10107 - Kennedy Industries, Inc.										
648849	Mechanical Seal Kit for Raw Water Pumps, LHPS	Paid by Check #12063		11/05/2025	12/05/2025	11/05/2025		11/14/2025	6,810.69	
							Vendor 10107 - Kennedy Industries, Inc. Totals	Invoices	1	<u>\$6,810.69</u>
Vendor 10022 - McGraw Morris P.C.										
14725	Legal, 2025-09	Paid by Check #12056		10/14/2025	11/14/2025	09/30/2025		11/07/2025	33.00	
							Vendor 10022 - McGraw Morris P.C. Totals	Invoices	1	<u>\$33.00</u>
Vendor 10090 - SemcoEnergy										



Operations Fund A/P Invoice Report

Payment Date Range 11/01/25 - 11/30/25
 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
4101, 11-25	4101 Fisher Rd, 2025-11	Paid by Check #12069		11/10/2025	12/08/2025	11/10/2025			327.81
			Vendor 10090 - SemcoEnergy Totals			Invoices	1		<u>327.81</u>
Vendor 10057 - Verizon Wireless									
6127853651	Video & SCADA Service - Acct #942170730-00001, 2026-11	Paid by Check #12064		11/06/2025	11/28/2025	11/06/2025		11/14/2025	218.41
			Vendor 10057 - Verizon Wireless Totals			Invoices	1		<u>218.41</u>
Vendor 10062 - Worth Township D.P.W.									
4001, 10-25	4001 Fisher Rd - Lake Huron Pump Station, 2026-10	Paid by Check #12065		11/04/2025	11/28/2025	10/31/2025		11/14/2025	97.71
			Vendor 10062 - Worth Township D.P.W. Totals			Invoices	1		<u>97.71</u>
Vendor 10036 - Zito Construction Company									
25010	Replacement of Valve Gear Box at KWA Pipeline	Paid by Check #12057		10/22/2025	11/21/2025	10/16/2025		11/07/2025	13,942.50
			Vendor 10036 - Zito Construction Company Totals			Invoices	1		<u>13,942.50</u>
			Grand Totals			Invoices	17		<u><u>\$105,281.76</u></u>



KWA 2026 Operations Budget

Through 11/30/25
 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	102,460.53	.00	216,570.24	1,178,919.76	16	210,279.50
Interest	480,000.00	.00	480,000.00	36,168.48	.00	74,754.34	405,245.66	16	90,023.77
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	\$138,629.01	\$0.00	\$291,324.58	\$1,684,165.42	15%	\$300,303.27
EXPENSE									
Professional Services	140,000.00	(1,487.00)	138,513.00	8,728.65	33,184.35	15,243.65	90,085.00	35	10,332.50
Insurances	40,800.00	1,487.00	42,287.00	294.30	.00	39,659.70	2,627.30	94	34,162.92
Administration	381,840.00	.00	381,840.00	31,820.00	318,200.00	63,640.00	.00	100	63,640.00
Utilities	647,300.00	.00	647,300.00	39,420.49	13,265.04	84,281.32	549,753.64	15	124,162.30
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	10,513.45	163,141.01	54,774.95	351,434.04	38	58,790.57
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	\$90,776.89	\$616,758.69	\$257,599.62	\$1,101,131.69	44%	\$354,227.99
Fund 1000 - Operations Totals									
REVENUE TOTALS	1,975,490.00	.00	1,975,490.00	138,629.01	.00	291,324.58	1,684,165.42	15%	300,303.27
EXPENSE TOTALS	1,975,490.00	.00	1,975,490.00	90,776.89	616,758.69	257,599.62	1,101,131.69	44%	354,227.99
Fund 1000 - Operations Totals	\$0.00	\$0.00	\$0.00	\$47,852.12	(\$616,758.69)	\$33,724.96	\$583,033.73		(\$53,924.72)
Grand Totals									
REVENUE TOTALS	1,975,490.00	.00	1,975,490.00	138,629.01	.00	291,324.58	1,684,165.42	15%	300,303.27
EXPENSE TOTALS	1,975,490.00	.00	1,975,490.00	90,776.89	616,758.69	257,599.62	1,101,131.69	44%	354,227.99
Grand Totals	\$0.00	\$0.00	\$0.00	\$47,852.12	(\$616,758.69)	\$33,724.96	\$583,033.73		(\$53,924.72)



KWA Balance Sheet - Debt Service Fund

Through 11/30/25

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	16,412,406.48	16,299,346.95	113,059.53	.69
010.02	Cash - Restricted: Bond Debt Service Account	3,147,078.80	14,942,871.44	(11,795,792.64)	(78.94)
010.03	Cash - Restricted: Bond Reserve - Series 2018	2,166,625.91	2,151,700.74	14,925.17	.69
	010 - Cash - Restricted: Totals	\$21,726,111.19	\$33,393,919.13	(\$11,667,807.94)	(34.94%)
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	\$311,396,209.91	\$323,064,017.85	(\$11,667,807.94)	(3.61%)
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 11/30/25

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	(3,412,002.06)	(19,891,686.02)		
	Fund Expenses	6,034,810.00	16,438,980.45		
	FUND EQUITY TOTALS	\$34,688,504.51	\$40,764,018.02	(\$6,075,513.51)	(14.90%)
	LIABILITIES AND FUND EQUITY TOTALS	\$311,396,209.91	\$326,516,723.42	(\$15,120,513.51)	(4.63%)
	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 11/01/25 - 11/30/25
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