KWA Balance Sheet - Operations Fund

Through 04/30/25
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	206,575.03	92,273.83	114,301.20	123.87
001.02	Cash - Operations: Investment Account	10,364,804.97	11,225,848.74	(861,043.77)	(7.67)
	001 - Cash - Operations: Totals	$10,571,380.00	$11,318,122.57	($746,742.57)	(6.60%)
040	Accounts Receivable	99,993.06	120,756.80	(20,763.74)	(17.19)
158	Construction in Progress	1,494,107.26	1,494,107.26	.00	.00
	ASSETS TOTALS	$12,165,480.32	$12,932,986.63	($767,506.31)	(5.93%)
LIABILITIES AND FUND EQUITY					
LIABILITIES					
202	Accounts Payable	78,996.60	196,871.66	(117,875.06)	(59.87)
212	Contract Withholding Payable	99,193.75	99,193.75	.00	.00
	LIABILITIES TOTALS	$178,190.35	$296,065.41	($117,875.06)	(39.81%)
FUND EQUITY					
395	Unrestricted Net Position	12,313,285.93	12,313,285.93	.00	.00
	FUND EQUITY TOTALS Prior to Current Year Changes	$12,313,285.93	$12,313,285.93	$0.00	0.00%
	Prior Year Fund Equity Adjustment	(323,635.29)	.00		
	Fund Revenues	(1,025,467.86)	(1,944,379.13)		
	Fund Expenses	1,675,099.11	1,620,743.84		
	FUND EQUITY TOTALS	$11,987,289.97	$12,636,921.22	($649,631.25)	(5.14%)
	LIABILITIES AND FUND EQUITY TOTALS	$12,165,480.32	$12,932,986.63	($767,506.31)	(5.93%)
	Fund **1000 - Operations** Totals	$0.00	$0.00	$0.00	+++
	Fund Type **Enterprise Funds** Totals	$0.00	$0.00	$0.00	+++
	Fund Category **Proprietary Funds** Totals	$0.00	$0.00	$0.00	+++
	Grand Totals	$0.00	$0.00	$0.00	+++

Operations Fund A/P Invoice Report

Payment Date Range 04/01/25 - 04/30/25
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 **10197 - American AED, LLC**									
INV351288	AED, Cabinet & Wall Sign for HPS & IPS	Paid by Check #11906		04/03/2025	05/03/2025	04/03/2025		04/08/2025	2,498.00
		Vendor **10197 - American AED, LLC** Totals				Invoices		1	$2,498.00
Vendor **10079 - AT&T**									
X04132025	Monthly Bakup Service - Acct #287270517071, 2025-04	Paid by Check #11914		04/05/2025	04/28/2025	04/01/2025		04/16/2025	231.00
		Vendor **10079 - AT&T** Totals				Invoices		1	$231.00
Vendor **10105 - CNA Surety**									
72030593-2025	MI Highway Permit County of Saint Clair	Paid by Check #11919		03/10/2025	05/04/2025	03/10/2025		04/22/2025	200.00
		Vendor **10105 - CNA Surety** Totals				Invoices		1	$200.00
Vendor **10068 - Comcast Business Services**									
4001, 04-25	Service @ 4001 Fisher Rd - Acct #8529101260033437, 2025-04	Paid by Check #11907		03/24/2025	04/14/2025	04/01/2025		04/08/2025	182.95
		Vendor **10068 - Comcast Business Services** Totals				Invoices		1	$182.95
Vendor **10049 - Consumers Energy**									
204301607106	4255 N Center Rd, 2025-03	Paid by Check #11920		03/13/2025	04/07/2025	03/13/2025		04/22/2025	28.69
202877784433	4255 N Center Rd, 2025-04	Paid by Check #11926		04/14/2025	05/07/2025	04/14/2025		04/24/2025	29.26
		Vendor **10049 - Consumers Energy** Totals				Invoices		2	$57.95
Vendor **10146 - Denise Buckley, LLC**									
2025-KWA-3	Accounting & Audit Preparation Assistance - 2025-03	Paid by Check #11915		04/11/2025	05/11/2025	03/31/2025		04/16/2025	1,610.00
		Vendor **10146 - Denise Buckley, LLC** Totals				Invoices		1	$1,610.00
Vendor **10006 - DTE Energy Co.**									
8949, 03-25	8949 Lakeshore Rd Account # 920011035473, 2025-03	Paid by Check #11921		03/10/2025	04/02/2025	03/10/2025		04/22/2025	123.43
200195651109	8763 Martin Rd Account # 910040976516, 2025-03	Paid by Check #11908		03/31/2025	04/17/2025	03/31/2025		04/08/2025	4,906.39
8793, 03-25	8793 Martin Rd Account # 920011035333, 2025-03	Paid by Check #11909		04/07/2025	04/24/2025	03/31/2025		04/08/2025	101.57
8949, 04-25	8949 Lakeshore Rd Account # 920011035473, 2025-04	Paid by Check #11916		04/08/2025	05/01/2025	04/08/2025		04/16/2025	131.82
		Vendor **10006 - DTE Energy Co.** Totals				Invoices		4	$5,263.21
Vendor **10010 - Genesee County Drain Commissioner - WWS**									
2025-00002204	Service Agreement with GCDC Water & Waste, 2025-03	Paid by Check #11910		04/01/2025	05/01/2025	03/31/2025		04/08/2025	31,820.00
		Vendor **10010 - Genesee County Drain Commissioner - WWS** Totals				Invoices		1	$31,820.00
Vendor **10099 - Grainger**									
9456562819	Hydrant Flow Meter Supplies and Pressure Gauges, LHPS	Paid by Check #11911		03/31/2025	04/30/2025	03/31/2025		04/08/2025	553.66
		Vendor **10099 - Grainger** Totals				Invoices		1	$553.66
Vendor **10114 - J.G.M. Valve Corporation**									
24-16698	LHPS-6" AVV Seat Ring Kits (6)	Paid by Check #11922		11/18/2024	12/18/2024	11/18/2024		04/22/2025	1,832.90

Operations Fund A/P Invoice Report

Payment Date Range 04/01/25 - 04/30/25
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 **10114 - J.G.M. Valve Corporation** Totals				Invoices	1		$1,832.90
Vendor **10107 - Kennedy Industries, Inc.**									
645667	Pump #4 Removal & Repair, HPS	Paid by Check #11923		03/17/2025	04/16/2025	03/17/2025		04/22/2025	10,200.00
		Vendor **10107 - Kennedy Industries, Inc.** Totals				Invoices	1		$10,200.00
Vendor **10124 - Macomb Group, Inc., The**									
7396156	Gasket for Flowmeter Flange, HPS	Paid by Check #11927		04/15/2025	05/15/2025	04/15/2025		04/24/2025	89.72
		Vendor **10124 - Macomb Group, Inc., The** Totals				Invoices	1		$89.72
Vendor **10022 - McGraw Morris P.C.**									
13579	Legal, 2025-03	Paid by Check #11917		04/10/2025	05/10/2025	03/31/2025		04/16/2025	66.00
		Vendor **10022 - McGraw Morris P.C.** Totals				Invoices	1		$66.00
Vendor **10095 - McNaughton - McKay Electric Company**									
25551998-00	Hydrant Pump Flow Meter Supplies, LHPS	Paid by Check #11912		03/27/2025	04/26/2025	03/27/2025		04/08/2025	185.58
		Vendor **10095 - McNaughton - McKay Electric Company** Totals				Invoices	1		$185.58
Vendor **10129 - Metcalf Electric**									
7332	Transmission Line Repair - ITC, HPS	Paid by Check #11928		03/18/2025	04/17/2025	03/18/2025		04/24/2025	3,408.16
		Vendor **10129 - Metcalf Electric** Totals				Invoices	1		$3,408.16
Vendor **10101 - Platinum Mechanical, Inc**									
S25-64	Installation of Mag Meter, HPS	Paid by Check #11924		03/14/2025	04/13/2025	03/14/2025		04/22/2025	3,161.76
		Vendor **10101 - Platinum Mechanical, Inc** Totals				Invoices	1		$3,161.76
Vendor **10090 - SemcoEnergy**									
03-25	4101 Fisher Rd, 2025-03	Paid by Check #11925		03/10/2025	04/09/2025	03/10/2025		04/22/2025	869.54
04-25	4101 Fisher Rd, 2025-04	Paid by Check #11929		04/08/2025	05/08/2025	04/08/2025		04/24/2025	452.83
		Vendor **10090 - SemcoEnergy** Totals				Invoices	2		$1,322.37
Vendor **10149 - Veolia WTS Analytical Instruments, Inc.**									
903203175	UV Replacement Lamp for TOC, HPS	Paid by Check #11930		04/16/2025	05/16/2025	04/16/2025		04/24/2025	425.00
		Vendor **10149 - Veolia WTS Analytical Instruments, Inc.** Totals				Invoices	1		$425.00
Vendor **10057 - Verizon Wireless**									
6110367482	Video & SCADA Service - Acct #942170730-00001, 2025-04	Paid by Check #11918		04/06/2025	04/28/2025	04/01/2025		04/16/2025	218.03
		Vendor **10057 - Verizon Wireless** Totals				Invoices	1		$218.03
Vendor **10062 - Worth Township D.P.W.**									
4001, 03-25	4001 Fisher Rd - Lake Huron Pump Station, 2025-03	Paid by Check #11913		04/01/2025	04/28/2025	03/31/2025		04/08/2025	93.25
		Vendor **10062 - Worth Township D.P.W.** Totals				Invoices	1		$93.25
				Grand Totals		Invoices	25		$63,419.54

KWA 2025 Operations Budget

Through 04/30/25
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	1,449,165.00	.00	1,449,165.00	99,993.06	.00	739,948.55	709,216.45	51	692,287.16
Interest	480,000.00	.00	480,000.00	37,376.43	.00	285,519.31	194,480.69	59	381,099.44
Other Revenues	.00	.00	.00	.00	.00	.00	.00	+++	.00
Board Approved use of Previous Year Reserves	.00	469,089.00	469,089.00	.00	.00	.00	469,089.00	0	.00
REVENUE TOTALS	$1,929,165.00	$469,089.00	$2,398,254.00	$137,369.49	$0.00	$1,025,467.86	$1,372,786.14	43%	$1,073,386.60
EXPENSE									
Professional Services	177,000.00	.00	177,000.00	1,700.50	19,315.21	57,522.79	100,162.00	43	65,992.96
Insurances	38,400.00	.00	38,400.00	238.31	.00	35,410.14	2,989.86	92	32,583.78
Administration	381,840.00	.00	381,840.00	31,820.00	159,100.00	222,740.00	.00	100	188,692.00
Utilities	746,500.00	(150,000.00)	596,500.00	27,724.90	4,242.62	349,711.57	242,545.81	59	327,635.41
Chemicals	73,000.00	(6,000.00)	67,000.00	.00	.00	63,139.70	3,860.30	94	61,459.56
Supplies	2,000.00	.00	2,000.00	.00	.00	.00	2,000.00	0	.00
Other Services and Charges	4,200.00	21,600.00	25,800.00	10,465.63	.00	19,030.80	6,769.20	74	596.51
Repairs and Maintenance	506,225.00	134,400.00	640,625.00	2,497.18	116,787.89	258,955.03	264,882.08	59	173,799.95
Capital Outlay	.00	469,089.00	469,089.00	.00	500.00	468,589.08	(.08)	100	.00
EXPENSE TOTALS	$1,929,165.00	$469,089.00	$2,398,254.00	$74,446.52	$299,945.72	$1,475,099.11	$623,209.17	74%	$850,760.17
Fund **1000 - Operations** Totals									
REVENUE TOTALS	1,929,165.00	469,089.00	2,398,254.00	137,369.49	.00	1,025,467.86	1,372,786.14	43%	1,073,386.60
EXPENSE TOTALS	1,929,165.00	469,089.00	2,398,254.00	74,446.52	299,945.72	1,475,099.11	623,209.17	74%	850,760.17
Fund **1000 - Operations** Totals	$0.00	$0.00	$0.00	$62,922.97	($299,945.72)	($449,631.25)	$749,576.97		$222,626.43
Grand Totals									
REVENUE TOTALS	1,929,165.00	469,089.00	2,398,254.00	137,369.49	.00	1,025,467.86	1,372,786.14	43%	1,073,386.60
EXPENSE TOTALS	1,929,165.00	469,089.00	2,398,254.00	74,446.52	299,945.72	1,475,099.11	623,209.17	74%	850,760.17
Grand Totals	$0.00	$0.00	$0.00	$62,922.97	($299,945.72)	($449,631.25)	$749,576.97		$222,626.43

KWA Balance Sheet - Debt Service Fund

Through 04/30/25
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	57,647.53	342,233.35	(284,585.82)	(83.16)
	002 - Cash - Construction: Totals	$57,647.53	$342,233.35	($284,585.82)	(83.16%)
010	**Cash - Restricted:**				
010.01	Cash - Restricted: Bond Reserve - Series 2024	16,004,836.37	15,582,529.95	422,306.42	2.71
010.02	Cash - Restricted: Bond Debt Service Account	8,132,480.00	16,087,398.40	(7,954,918.40)	(49.45)
010.03	Cash - Restricted: Bond Reserve - Series 2018	2,112,821.97	4,513,046.43	(2,400,224.46)	(53.18)
	010 - Cash - Restricted: Totals	$26,250,138.34	$36,182,974.78	($9,932,836.44)	(27.45%)
020	**Cash on Deposit:**				
020.04	Cash on Deposit: 40th Circuit Court - Lapeer Cnty	.00	66,666.67	(66,666.67)	(100.00)
	020 - Cash on Deposit: Totals	$0.00	$66,666.67	($66,666.67)	(100.00%)
124	**Bond Issuance Costs**				
124.01	Bond Issuance Costs Refunding Series 2024	355,428.24	.00	355,428.24	+++
	124 - Bond Issuance Costs Totals	$355,428.24	$0.00	$355,428.24	+++
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
	ASSETS TOTALS	$321,456,941.36	$331,385,602.05	($9,928,660.69)	(3.00%)
	LIABILITIES AND FUND EQUITY				
	LIABILITIES				
202	Accounts Payable	.00	510,652.49	(510,652.49)	(100.00)
250	**Bonds Payable - Current**				
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)
	250 - Bonds Payable - Current Totals	$0.00	$7,105,000.00	($7,105,000.00)	(100.00%)
251	**Interest Payable**				
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
	251 - Interest Payable Totals	$5,227,182.30	$5,227,182.30	$0.00	0.00%
252	**Lease Payable - Current Portion**				
252.01	Lease Payable - Current Portion GCDC-WWS, Series 2013	.00	1,085,000.00	(1,085,000.00)	(100.00)
	252 - Lease Payable - Current Portion Totals	$0.00	$1,085,000.00	($1,085,000.00)	(100.00%)
253	**Lease Interest Payable**				
253.01	Lease Interest Payable GCDC-WWS, Series 2013	487,395.85	487,395.85	.00	.00
	253 - Lease Interest Payable Totals	$487,395.85	$487,395.85	$0.00	0.00%
289	**Premium on Bonds**				
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 04/30/25
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				
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	+++
	289 - Premium on Bonds Totals	$25,480,570.86	$12,721,116.89	$12,759,453.97	100.30%
300	**Bonds Payable - Long-term**				
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	+++
	300 - Bonds Payable - Long-term Totals	$219,080,000.00	$238,690,000.00	($19,610,000.00)	(8.22%)
301	**Lease Payable - Long Term**				
301.01	Lease Payable - Long Term GCDC-WWS, Series 2013	26,442,000.00	26,442,000.00	.00	.00
	301 - Lease Payable - Long Term Totals	$26,442,000.00	$26,442,000.00	$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	6,171,669.33	.00	6,171,669.33	+++
	360 - Deferred Benefit on Refunding Totals	$6,171,669.33	$0.00	$6,171,669.33	+++
	LIABILITIES TOTALS	$288,147,465.98	$297,526,995.17	($9,379,529.19)	(3.15%)
	FUND EQUITY				
393	Restricted Net Position	11,912,426.00	11,912,426.00	.00	.00
395	Unrestricted Net Position	(5,081,588.11)	(5,081,588.11)	.00	.00
399	Invested in Capital Assets	24,717,205.00	24,717,205.00	.00	.00
	FUND EQUITY TOTALS Prior to Current Year Changes	$31,548,042.89	$31,548,042.89	$0.00	0.00%
	Prior Year Fund Equity Adjustment	(2,310,563.99)	.00		
	Fund Revenues	(12,747,725.23)	(20,825,707.20)		
	Fund Expenses	13,296,856.73	18,515,143.21		
	FUND EQUITY TOTALS	$33,309,475.38	$33,858,606.88	($549,131.50)	(1.62%)
	LIABILITIES AND FUND EQUITY TOTALS	$321,456,941.36	$331,385,602.05	($9,928,660.69)	(3.00%)
	Fund **2400 - LHI** Totals	$0.00	$0.00	$0.00	+++
	Fund Type **Enterprise Funds** Totals	$0.00	$0.00	$0.00	+++
	Fund Category **Proprietary Funds** Totals	$0.00	$0.00	$0.00	+++
	Grand Totals	$0.00	$0.00	$0.00	+++

Debt Service Fund A/P Invoice Report

Payment Date Range 04/01/25 - 04/30/25
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 **10010 - Genesee County Drain Commissioner - WWS**									
2025-00001812	Water Supply System Revenue Refunding Bond, Series 2023	Paid by Check #20666		04/28/2025	04/30/2025	04/30/2025		04/29/2025	557,750.00
		Vendor **10010 - Genesee County Drain Commissioner - WWS** Totals				Invoices	1		$557,750.00
Vendor **10047 - Huntington National Bank**									
71565	Annual Bond Paying Agent Fees for Series 2018	Paid by Check #20665		03/02/2025	04/01/2025	04/01/2025		04/08/2025	500.00
2018, May 2025	Debt Service - Series 2018	Paid by EFT #3951		04/28/2025	05/01/2025	04/28/2025		04/28/2025	1,414,125.00
2024, May 2025	Debt Service - Series 2024	Paid by EFT #3952		04/28/2025	05/01/2025	04/28/2025		04/28/2025	2,979,441.67
		Vendor **10047 - Huntington National Bank** Totals				Invoices	3		$4,394,066.67
				Grand Totals		Invoices	4		$4,951,816.67