



KWA Balance Sheet - Operations Fund

Through 02/28/26

Detail Listing

Include Rollup Account/Rollup to Account

Account	Account Description	Current YTD Balance	Prior Year Total Actual	Net Change	Change %
Fund Category Proprietary Funds					
Fund Type Enterprise Funds					
Fund 1000 - Operations					
ASSETS					
001	Cash - Operations:				
001.01	Cash - Operations: Checking Account	30,036.86	51,740.94	(21,704.08)	(41.95)
001.02	Cash - Operations: Investment Account	10,809,416.44	10,856,195.92	(46,779.48)	(.43)
	001 - Cash - Operations: Totals	\$10,839,453.30	\$10,907,936.86	(\$68,483.56)	(0.63%)
040	Accounts Receivable	97,954.96	120,579.84	(22,624.88)	(18.76)
158	Construction in Progress	1,880,002.59	1,880,002.59	.00	.00
	ASSETS TOTALS	\$12,817,410.85	\$12,908,519.29	(\$91,108.44)	(0.71%)
LIABILITIES AND FUND EQUITY					
LIABILITIES					
202	Accounts Payable	77,266.61	123,056.49	(45,789.88)	(37.21)
212	Contract Withholding Payable	16,500.00	16,500.00	.00	.00
	LIABILITIES TOTALS	\$93,766.61	\$139,556.49	(\$45,789.88)	(32.81%)
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	(708,986.58)	(2,296,061.24)		
	Fund Expenses	754,305.14	2,164,019.66		
	FUND EQUITY TOTALS	\$12,723,644.24	\$12,901,004.38	(\$177,360.14)	(1.37%)
	LIABILITIES AND FUND EQUITY TOTALS	\$12,817,410.85	\$13,040,560.87	(\$223,150.02)	(1.71%)
	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 02/01/26 - 02/28/26
 Report By Vendor - Invoice
 Summary Listing

Invoice Number	Invoice Description	Status	Held Reason	Invoice Date	Due Date	G/L Date	Received Date	Payment Date	Invoice Net Amount
Vendor 10079 - AT&T									
X02132026	Monthly Backup Service - Acct #287270517071, 2026-02	Paid by Check #12119		02/13/2026	02/28/2026	02/13/2026		02/19/2026	233.00
Vendor 10079 - AT&T Totals							Invoices	1	\$233.00
Vendor 10068 - Comcast Business Services									
4001, 02-26	Service @ 4001 Fisher Rd - Acct #8529101260033437, 2026-02	Paid by Check #12110		01/24/2026	02/14/2026	02/01/2026		02/04/2026	182.95
Vendor 10068 - Comcast Business Services Totals							Invoices	1	\$182.95
Vendor 10049 - Consumers Energy									
205903836951	4255 N Center Rd, 2026-02	Paid by Check #12120		02/12/2026	03/10/2026	02/12/2026		02/19/2026	29.36
Vendor 10049 - Consumers Energy Totals							Invoices	1	\$29.36
Vendor 10146 - Denise Buckley, LLC									
2026-KWA-1	Accounting & Audit Preparation Assistance - 2026-01	Paid by Check #12121		02/19/2026	03/21/2026	01/31/2026		02/19/2026	2,817.50
Vendor 10146 - Denise Buckley, LLC Totals							Invoices	1	\$2,817.50
Vendor 10156 - DLZ Michigan, Inc									
000405925	KWA Source Water Assessment	Paid by Check #12111		01/15/2026	02/14/2026	01/15/2026		02/04/2026	750.00
Vendor 10156 - DLZ Michigan, Inc Totals							Invoices	1	\$750.00
Vendor 10006 - DTE Energy Co.									
200136308072	8763 Martin Rd Account # 910040976516, 2026-01	Paid by Check #12112		01/26/2026	02/19/2026	01/26/2026		02/04/2026	4,647.01
8793, 01-26	8793 Martin Rd Account # 920011035333, 2026-01	Paid by Check #12113		01/30/2026	02/24/2026	01/30/2026		02/04/2026	97.66
210003192107	4001 Fisher Rd Account # 910041017328, 2026-01	Paid by Check #12122		02/03/2026	02/25/2026	01/25/2026		02/19/2026	40,603.12
8949, 02-26	8949 Lakeshore Rd Account # 920011035473, 2026-02	Paid by Check #12123		02/06/2026	03/05/2026	02/06/2026		02/19/2026	114.66
Vendor 10006 - DTE Energy Co. Totals							Invoices	4	\$45,462.45
Vendor 10010 - Genesee County Drain Commissioner - WWS									
2026-00002202	Service Agreement with GCDC Water & Waste, 2026-01	Paid by Check #12114		02/01/2026	03/04/2026	01/31/2026		02/04/2026	31,820.00
Vendor 10010 - Genesee County Drain Commissioner - WWS Totals							Invoices	1	\$31,820.00
Vendor 10202 - Jett Pump & Valve, LLC									
26558	Rebuild Pressure Sustaining Valve at Impoundment Inlet	Paid by Check #12115		01/22/2026	02/21/2026	01/22/2026		02/04/2026	112,421.55
26559	Septic Tank Repair Flange, LHPS	Paid by Check #12115		01/23/2026	02/22/2026	01/23/2026		02/04/2026	570.82
Vendor 10202 - Jett Pump & Valve, LLC Totals							Invoices	2	\$112,992.37
Vendor 10188 - John E. Green Co.									
218525	Pump #3 Removal/Reinstall, HPS	Paid by Check #12124		01/31/2026	03/01/2026	01/31/2026		02/19/2026	29,500.00
Vendor 10188 - John E. Green Co. Totals							Invoices	1	\$29,500.00
Vendor 10107 - Kennedy Industries, Inc.									
649507	Watson Marlow QDOS30 Pumphead, LHPS	Paid by Check #12116		01/12/2026	02/11/2026	01/12/2026		02/04/2026	386.72
Vendor 10107 - Kennedy Industries, Inc. Totals							Invoices	1	\$386.72



Operations Fund A/P Invoice Report

Payment Date Range 02/01/26 - 02/28/26
 Report By Vendor - Invoice
 Summary Listing

Invoice Number	Invoice Description	Status	Held Reason	Invoice Date	Due Date	G/L Date	Received Date	Payment Date	Invoice Net Amount
Vendor 10091 - Kerrigan Lawn Care 1333	Lawn Maintenance 2026-01	Paid by Check #12117		01/30/2026	03/01/2026	01/31/2026		02/04/2026	200.00
		Vendor 10091 - Kerrigan Lawn Care Totals				Invoices	1		<u>\$200.00</u>
Vendor 10104 - Michigan CAT SD18152532	Generator Repairs, IPS	Paid by Check #12118		12/23/2025	01/22/2026	12/23/2025		02/04/2026	1,043.48
		Vendor 10104 - Michigan CAT Totals				Invoices	1		<u>\$1,043.48</u>
Vendor 10075 - PFM Financial Advisors LLC 140686	Disclosure & Filing Fee for 2025 Audit on EMMA.	Paid by Check #12125		02/05/2026	02/05/2026	02/05/2026		02/19/2026	1,200.00
		Vendor 10075 - PFM Financial Advisors LLC Totals				Invoices	1		<u>\$1,200.00</u>
Vendor 10026 - Plante & Moran, PLLC 10625875	Audit - Fiscal Year 2025	Paid by Check #12126		02/15/2026	03/17/2026	02/15/2026		02/19/2026	19,100.00
		Vendor 10026 - Plante & Moran, PLLC Totals				Invoices	1		<u>\$19,100.00</u>
Vendor 10090 - SemcoEnergy 4101, 02-26	4101 Fisher Rd, 2026-02	Paid by Check #12127		02/10/2026	03/12/2026	02/10/2026		02/19/2026	555.03
		Vendor 10090 - SemcoEnergy Totals				Invoices	1		<u>\$555.03</u>
Vendor 10077 - Univar USA Inc. 53655688	EarthTec Algaecide QZ Bulk	Paid by Check #12128		02/05/2026	03/07/2026	02/05/2026		02/19/2026	65,245.24
		Vendor 10077 - Univar USA Inc. Totals				Invoices	1		<u>\$65,245.24</u>
Vendor 10057 - Verizon Wireless 6135379747	Video & SCADA Service - Acct #942170730-00001, 2026-02	Paid by Check #12129		02/06/2026	02/26/2026	02/06/2026		02/19/2026	218.17
		Vendor 10057 - Verizon Wireless Totals				Invoices	1		<u>\$218.17</u>
Vendor 10062 - Worth Township D.P.W. 4001, 01-26	4001 Fisher Rd - Lake Huron Pump Station, 2026-01	Paid by Check #12130		02/04/2026	02/28/2026	01/31/2026		02/19/2026	92.51
		Vendor 10062 - Worth Township D.P.W. Totals				Invoices	1		<u>\$92.51</u>
		Grand Totals				Invoices	22		<u><u>\$311,828.78</u></u>



KWA 2026 Operations Budget

Through 02/28/26
 Prior Fiscal Year Activity Included
 Summary Listing

Account Classification	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% Used/ Rec'd	Prior Year YTD
Fund 1000 - Operations									
REVENUE									
Commodity	1,395,490.00	.00	1,395,490.00	97,954.96	.00	530,766.06	864,723.94	38	535,256.90
Interest	480,000.00	.00	480,000.00	31,514.74	.00	178,220.52	301,779.48	37	209,494.99
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	\$129,469.70	\$0.00	\$708,986.58	\$1,266,503.42	36%	\$744,751.89
EXPENSE									
Professional Services	140,000.00	(1,487.00)	138,513.00	22,470.00	22,399.90	65,591.10	50,522.00	64	54,146.29
Insurances	40,800.00	1,487.00	42,287.00	262.95	.00	40,524.86	1,762.14	96	34,924.87
Administration	381,840.00	.00	381,840.00	31,820.00	222,740.00	159,100.00	.00	100	159,100.00
Utilities	647,300.00	.00	647,300.00	44,609.78	8,708.06	220,019.94	418,572.00	35	315,226.72
Chemicals	81,000.00	.00	81,000.00	65,245.24	.00	65,245.24	15,754.76	81	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	300.00	12,900.00	2	397.54
Repairs and Maintenance	569,350.00	(4,419.00)	564,931.00	.00	210,051.43	203,524.00	151,355.57	73	252,624.14
Capital Outlay	100,000.00	4,419.00	104,419.00	.00	88,968.29	.00	15,450.71	85	468,589.08
EXPENSE TOTALS	\$1,975,490.00	\$0.00	\$1,975,490.00	\$164,407.97	\$552,867.68	\$754,305.14	\$668,317.18	66%	\$1,348,148.34
Fund 1000 - Operations Totals									
REVENUE TOTALS	1,975,490.00	.00	1,975,490.00	129,469.70	.00	708,986.58	1,266,503.42	36%	744,751.89
EXPENSE TOTALS	1,975,490.00	.00	1,975,490.00	164,407.97	552,867.68	754,305.14	668,317.18	66%	1,348,148.34
Fund 1000 - Operations Totals	\$0.00	\$0.00	\$0.00	(\$34,938.27)	(\$552,867.68)	(\$45,318.56)	\$598,186.24		(\$603,396.45)
Grand Totals									
REVENUE TOTALS	1,975,490.00	.00	1,975,490.00	129,469.70	.00	708,986.58	1,266,503.42	36%	744,751.89
EXPENSE TOTALS	1,975,490.00	.00	1,975,490.00	164,407.97	552,867.68	754,305.14	668,317.18	66%	1,348,148.34
Grand Totals	\$0.00	\$0.00	\$0.00	(\$34,938.27)	(\$552,867.68)	(\$45,318.56)	\$598,186.24		(\$603,396.45)



KWA Balance Sheet - Debt Service Fund

Through 02/28/26

Detail Listing

Include Rollup Account/Rollup to Account

Account	Account Description	Current YTD Balance	Prior Year Total Actual	Net Change	Change %
Fund Category Proprietary Funds					
Fund Type Enterprise Funds					
Fund 2400 - LHI					
ASSETS					
002	Cash - Construction:				
002.01	Cash - Construction: Checking Account	63,077.42	63,577.42	(500.00)	(.79)
	002 - Cash - Construction: Totals	\$63,077.42	\$63,577.42	(\$500.00)	(0.79%)
010	Cash - Restricted:				
010.01	Cash - Restricted: Bond Reserve - Series 2024	16,569,399.97	16,299,346.95	270,053.02	1.66
010.02	Cash - Restricted: Bond Debt Service Account	8,038,207.36	14,942,871.44	(6,904,664.08)	(46.21)
010.03	Cash - Restricted: Bond Reserve - Series 2018	2,187,350.86	2,151,700.74	35,650.12	1.66
	010 - Cash - Restricted: Totals	\$26,794,958.19	\$33,393,919.13	(\$6,598,960.94)	(19.76%)
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	\$316,464,556.91	\$323,064,017.85	(\$6,599,460.94)	(2.04%)
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



KWA Balance Sheet - Debt Service Fund

Through 02/28/26

Detail Listing

Include Rollup Account/Rollup to Account

Account	Account Description	Current YTD Balance	Prior Year Total Actual	Net Change	Change %
Fund Category	Proprietary Funds				
Fund Type	Enterprise Funds				
Fund	2400 - LHI				
	LIABILITIES AND FUND EQUITY				
	LIABILITIES				
300.04	Bonds Payable - Long-term Series 2024	156,195,000.00	156,195,000.00	.00	.00
	300 - Bonds Payable - Long-term Totals	\$211,175,000.00	\$211,175,000.00	\$0.00	0.00%
301	Lease Payable - Long Term				
301.01	Lease Payable - Long Term GCDC-WWS, Series 2013	25,163,000.00	25,163,000.00	.00	.00
	301 - Lease Payable - Long Term Totals	\$25,163,000.00	\$25,163,000.00	\$0.00	0.00%
302	Lease Interest Payable Long-term				
302.01	Lease Interest Payable Long-term GCDCWWS, Series 2013	5,258,647.64	5,258,647.64	.00	.00
	302 - Lease Interest Payable Long-term Totals	\$5,258,647.64	\$5,258,647.64	\$0.00	0.00%
360	Deferred Benefit on Refunding				
360.04	Deferred Benefit on Refunding Series 2024	5,863,085.86	5,863,085.86	.00	.00
	360 - Deferred Benefit on Refunding Totals	\$5,863,085.86	\$5,863,085.86	\$0.00	0.00%
	LIABILITIES TOTALS	\$276,707,705.40	\$285,752,705.40	(\$9,045,000.00)	(3.17%)
	FUND EQUITY				
393	Restricted Net Position	10,817,858.00	10,817,858.00	.00	.00
395	Unrestricted Net Position	(2,858,621.55)	(2,858,621.55)	.00	.00
399	Invested in Capital Assets	29,352,076.00	29,352,076.00	.00	.00
	FUND EQUITY TOTALS Prior to Current Year Changes	\$37,311,312.45	\$37,311,312.45	\$0.00	0.00%
	Prior Year Fund Equity Adjustment	.00	.00		
	Fund Revenues	(8,480,939.06)	(19,891,686.02)		
	Fund Expenses	6,035,400.00	16,438,980.45		
	FUND EQUITY TOTALS	\$39,756,851.51	\$40,764,018.02	(\$1,007,166.51)	(2.47%)
	LIABILITIES AND FUND EQUITY TOTALS	\$316,464,556.91	\$326,516,723.42	(\$10,052,166.51)	(3.08%)
	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 02/01/26 - 02/28/26
Report By Vendor - Invoice
Summary Listing

Invoice Number	Invoice Description	Status	Held Reason	Invoice Date	Due Date	G/L Date	Received Date	Payment Date	Invoice Net Amount
				Grand Totals		Invoices		0	

No Records Exist