



KWA Balance Sheet - Operations Fund

Through 08/31/26

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	165,474.07	51,740.94	113,733.13	219.81
001.02	Cash - Operations: Investment Account	10,613,040.33	10,856,195.92	(243,155.59)	(2.24)
	001 - Cash - Operations: Totals	\$10,778,514.40	\$10,907,936.86	(\$129,422.46)	(1.19%)
040	Accounts Receivable	144,225.27	120,579.84	23,645.43	19.61
158	Construction in Progress	1,880,002.59	1,880,002.59	.00	.00
	ASSETS TOTALS	\$12,802,742.26	\$12,908,519.29	(\$105,777.03)	(0.82%)
	LIABILITIES AND FUND EQUITY				
	LIABILITIES				
202	Accounts Payable	203,122.97	123,056.49	80,066.48	65.06
212	Contract Withholding Payable	16,500.00	16,500.00	.00	.00
	LIABILITIES TOTALS	\$219,622.97	\$139,556.49	\$80,066.48	57.37%
	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	(1,933,116.61)	(2,296,061.24)		
	Fund Expenses	2,118,960.12	2,164,019.66		
	FUND EQUITY TOTALS	\$12,583,119.29	\$12,901,004.38	(\$317,885.09)	(2.46%)
	LIABILITIES AND FUND EQUITY TOTALS	\$12,802,742.26	\$13,040,560.87	(\$237,818.61)	(1.82%)
	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 08/01/26 - 08/31/26
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									
X08132026	Monthly Backup Service - Acct #287270517071, 2026-08	Paid by Check #12248		08/05/2026	08/28/2026	08/05/2026		08/20/2026	237.00
			Vendor 10079 - AT&T Totals			Invoices	1		\$237.00
Vendor 10068 - Comcast Business Services									
4001, 08-26	Service @ 4001 Fisher Rd - Acct #8529101260033437, 2026-08	Paid by Check #12239		07/24/2026	08/14/2026	08/01/2026		08/04/2026	182.95
			Vendor 10068 - Comcast Business Services Totals			Invoices	1		\$182.95
Vendor 10049 - Consumers Energy									
204658304639	4255 N Center Rd, 2026-08	Paid by Check #12249		08/12/2026	09/04/2026	08/12/2026		08/20/2026	29.50
			Vendor 10049 - Consumers Energy Totals			Invoices	1		\$29.50
Vendor 10146 - Denise Buckley, LLC									
2026-KWA-7	Accounting & Audit Preparation Assistance - 2026-07	Paid by Check #12250		08/11/2026	09/11/2026	07/31/2026		08/20/2026	1,897.50
			Vendor 10146 - Denise Buckley, LLC Totals			Invoices	1		\$1,897.50
Vendor 10006 - DTE Energy Co.									
200036717289	4001 Fisher Rd Account # 910041017328, 2026-07	Paid by Check #12240		07/23/2026	08/18/2026	07/23/2026		08/04/2026	56,762.44
200386475795	8763 Martin Rd Account # 910040976516, 2026-07	Paid by Check #12240		07/27/2026	08/20/2026	07/27/2026		08/04/2026	2,771.89
200336542130	8793 Martin Rd Account # 920011035333, 2026-07	Paid by Check #12244		08/03/2026	08/26/2026	07/31/2026		08/12/2026	121.19
200206654712	8949 Lakeshore Rd Account # 920011035473, 2026-08	Paid by Check #12251		08/10/2026	09/02/2026	08/10/2026		08/20/2026	138.19
			Vendor 10006 - DTE Energy Co. Totals			Invoices	4		\$59,793.71
Vendor 10010 - Genesee County Drain Commissioner - WWS									
2026-00002208	Service Agreement with GCDC Water & Waste, 2026-07	Paid by Check #12241		08/01/2026	08/31/2026	07/31/2026		08/04/2026	31,820.00
			Vendor 10010 - Genesee County Drain Commissioner - WWS Totals			Invoices	1		\$31,820.00
Vendor 10188 - John E. Green Co.									
222181	Pump #3 Removal/Reinstall, HPS	Paid by Check #12252		06/11/2026	07/11/2026	06/11/2026		08/20/2026	29,500.00
			Vendor 10188 - John E. Green Co. Totals			Invoices	1		\$29,500.00
Vendor 10107 - Kennedy Industries, Inc.									
651932	Pump #3 Removal/Repair/Install/Startup, LHPS	Paid by Check #12242		07/23/2026	08/22/2026	06/29/2026		08/04/2026	5,035.00
			Vendor 10107 - Kennedy Industries, Inc. Totals			Invoices	1		\$5,035.00
Vendor 10091 - Kerrigan Lawn Care									
1611	Lawn Maintenance 2026-07	Paid by Check #12243		07/28/2026	08/27/2026	07/28/2026		08/04/2026	480.00
			Vendor 10091 - Kerrigan Lawn Care Totals			Invoices	1		\$480.00
Vendor 10018 - L. D'Agostini & Sons, Inc.									
3917	Generator Ballistic Protection - Lake Huron PS	Paid by Check #12253		06/30/2026	07/31/2026	06/30/2026		08/20/2026	88,968.29
			Vendor 10018 - L. D'Agostini & Sons, Inc. Totals			Invoices	1		\$88,968.29



Operations Fund A/P Invoice Report

Payment Date Range 08/01/26 - 08/31/26
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 10022 - McGraw Morris P.C. 17009	Legal, 2026-07	Paid by Check #12245		08/11/2026	09/10/2026	07/31/2026			120.00
Vendor 10022 - McGraw Morris P.C. Totals						Invoices	1		\$120.00
Vendor 10090 - SemcoEnergy 4101, 08-26	4101 Fisher Rd, 2026-08	Paid by Check #12254		08/12/2026	09/08/2026	08/12/2026			45.47
Vendor 10090 - SemcoEnergy Totals						Invoices	1		\$45.47
Vendor 10057 - Verizon Wireless 6150450751	Video & SCADA Service - Acct #942170730-00001, 2026-08	Paid by Check #12255		08/06/2026	08/29/2026	08/06/2026			218.29
Vendor 10057 - Verizon Wireless Totals						Invoices	1		\$218.29
Vendor 10033 - View Newspaper Group 405779	KWA Public Notice of Budget Meeting	Paid by Check #12246		07/31/2026	08/30/2026	07/31/2026			138.50
Vendor 10033 - View Newspaper Group Totals						Invoices	1		\$138.50
Vendor 10062 - Worth Township D.P.W. 4001, 07-26	4001 Fisher Rd - Lake Huron Pump Station, 2026-07	Paid by Check #12247		08/04/2026	08/28/2026	07/31/2026			93.25
Vendor 10062 - Worth Township D.P.W. Totals						Invoices	1		\$93.25
Grand Totals						Invoices	18		\$218,559.46



KWA 2026 Operations Budget

Through 08/31/26

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	144,225.27	.00	1,269,332.37	126,157.63	91	1,229,982.14
Interest	480,000.00	(4,419.00)	475,581.00	34,486.74	.00	381,844.41	93,736.59	80	439,155.36
Other Revenues	.00	.00	.00	.00	.00	.00	.00	+++	.00
Board Approved use of Previous Year Reserves	100,000.00	181,940.00	281,940.00	(3,273.12)	.00	281,939.83	.17	100	468,589.00
REVENUE TOTALS	\$1,975,490.00	\$177,521.00	\$2,153,011.00	\$175,438.89	\$0.00	\$1,933,116.61	\$219,894.39	90%	\$2,137,726.50
EXPENSE									
Professional Services	140,000.00	(3,487.00)	136,513.00	3,269.54	10,530.06	78,533.14	47,449.80	65	67,259.49
Insurances	40,800.00	1,487.00	42,287.00	279.23	.00	42,233.12	53.88	100	36,396.84
Administration	381,840.00	.00	381,840.00	31,820.00	31,820.00	350,020.00	.00	100	350,020.00
Utilities	647,300.00	(15,000.00)	632,300.00	56,916.60	2,419.49	552,708.87	77,171.64	88	402,896.87
Chemicals	81,000.00	(15,754.00)	65,246.00	.00	.00	65,245.24	.76	100	63,139.70
Supplies	2,000.00	.00	2,000.00	.00	.00	.00	2,000.00	0	366.25
Other Services and Charges	13,200.00	(8,000.00)	5,200.00	507.50	216.02	1,635.53	3,348.45	36	22,696.53
Repairs and Maintenance	569,350.00	36,335.00	605,685.00	5,210.41	122,444.96	464,704.56	18,535.48	97	462,714.03
Capital Outlay	100,000.00	181,940.00	281,940.00	.00	.00	281,939.83	.17	100	468,589.08
EXPENSE TOTALS	\$1,975,490.00	\$177,521.00	\$2,153,011.00	\$98,003.28	\$167,430.53	\$1,837,020.29	\$148,560.18	93%	\$1,874,078.79
Fund 1000 - Operations Totals									
REVENUE TOTALS	1,975,490.00	177,521.00	2,153,011.00	175,438.89	.00	1,933,116.61	219,894.39	90%	2,137,726.50
EXPENSE TOTALS	1,975,490.00	177,521.00	2,153,011.00	98,003.28	167,430.53	1,837,020.29	148,560.18	93%	1,874,078.79
Fund 1000 - Operations Totals	\$0.00	\$0.00	\$0.00	\$77,435.61	(\$167,430.53)	\$96,096.32	\$71,334.21		\$263,647.71
Grand Totals									
REVENUE TOTALS	1,975,490.00	177,521.00	2,153,011.00	175,438.89	.00	1,933,116.61	219,894.39	90%	2,137,726.50
EXPENSE TOTALS	1,975,490.00	177,521.00	2,153,011.00	98,003.28	167,430.53	1,837,020.29	148,560.18	93%	1,874,078.79
Grand Totals	\$0.00	\$0.00	\$0.00	\$77,435.61	(\$167,430.53)	\$96,096.32	\$71,334.21		\$263,647.71



KWA Balance Sheet - Debt Service Fund

Through 08/31/26

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 - Debt Service:				
002.01	Cash - Debt Service: Checking Account	33,327.42	63,577.42	(30,250.00)	(47.58)
	002 - Cash - Debt Service: Totals	\$33,327.42	\$63,577.42	(\$30,250.00)	(47.58%)
010	Cash - Restricted:				
010.01	Cash - Restricted: Bond Reserve - Series: ALL	17,843,417.02	16,299,346.95	1,544,070.07	9.47
010.02	Cash - Restricted: Bond Debt Service Account	13,377,873.79	14,942,871.44	(1,564,997.65)	(10.47)
010.03	Cash - Restricted: Bond Reserve - Not Used	.00	2,151,700.74	(2,151,700.74)	(100.00)
	010 - Cash - Restricted: Totals	\$31,221,290.81	\$33,393,919.13	(\$2,172,628.32)	(6.51%)
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	\$320,861,139.53	\$323,064,017.85	(\$2,202,878.32)	(0.68%)
	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 08/31/26

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	10,586,461.00	10,586,461.00	.00	.00
395	Unrestricted Net Position	(7,058,572.55)	(7,058,572.55)	.00	.00
399	Invested in Capital Assets	33,783,424.00	33,783,424.00	.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	(18,686,826.68)	(19,891,686.02)		
	Fund Expenses	11,844,705.00	16,438,980.45		
	FUND EQUITY TOTALS	\$44,153,434.13	\$40,764,018.02	\$3,389,416.11	8.31%
	LIABILITIES AND FUND EQUITY TOTALS	\$320,861,139.53	\$326,516,723.42	(\$5,655,583.89)	(1.73%)
	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 08/01/26 - 08/31/26
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