



# KWA Balance Sheet - Operations Fund

Through 12/31/22

Detail Listing

Include Rollup Account/Rollup to Account

Account	Account Description	Current YTD Balance	Prior Year Total Actual	Net Change	Change %
Fund Category <b>Proprietary Funds</b>					
Fund Type <b>Enterprise Funds</b>					
Fund <b>1000 - Operations</b>					
<b>ASSETS</b>					
<b>001</b>	<b>Cash - Operations:</b>				
001.01	Cash - Operations: Checking Account	324,037.92	121,923.63	202,114.29	165.77
001.02	Cash - Operations: Investment Account	10,966,327.98	10,863,685.37	102,642.61	.94
	<b>001 - Cash - Operations: Totals</b>	<b>\$11,290,365.90</b>	<b>\$10,985,609.00</b>	<b>\$304,756.90</b>	<b>2.77%</b>
040	Accounts Receivable	130,443.14	262,365.45	(131,922.31)	(50.28)
118	Prepaid Expense	.00	12,084.30	(12,084.30)	(100.00)
158	Construction in Progress	180,527.01	180,527.01	.00	.00
	<b>ASSETS TOTALS</b>	<b>\$11,601,336.05</b>	<b>\$11,440,585.76</b>	<b>\$160,750.29</b>	<b>1.41%</b>
<b>LIABILITIES AND FUND EQUITY</b>					
<b>LIABILITIES</b>					
202	Accounts Payable	100,900.47	155,681.84	(54,781.37)	(35.19)
212	Contract Withholding Payable	15,352.50	15,352.50	.00	.00
	<b>LIABILITIES TOTALS</b>	<b>\$116,252.97</b>	<b>\$171,034.34</b>	<b>(\$54,781.37)</b>	<b>(32.03%)</b>
<b>FUND EQUITY</b>					
395	Unrestricted Net Position	11,269,551.42	11,269,551.42	.00	.00
	<b>FUND EQUITY TOTALS Prior to Current Year Changes</b>	<b>\$11,269,551.42</b>	<b>\$11,269,551.42</b>	<b>\$0.00</b>	<b>0.00%</b>
	Prior Year Fund Equity Adjustment	.00			
	Fund Revenues	(516,793.96)			
	Fund Expenses	301,262.30			
	<b>FUND EQUITY TOTALS</b>	<b>\$11,485,083.08</b>	<b>\$11,269,551.42</b>	<b>\$215,531.66</b>	<b>1.91%</b>
	<b>LIABILITIES AND FUND EQUITY TOTALS</b>	<b>\$11,601,336.05</b>	<b>\$11,440,585.76</b>	<b>\$160,750.29</b>	<b>1.41%</b>
	Fund <b>1000 - Operations</b> Totals	\$0.00	\$0.00	\$0.00	+++
	Fund Type <b>Enterprise Funds</b> Totals	\$0.00	\$0.00	\$0.00	+++
	Fund Category <b>Proprietary Funds</b> Totals	\$0.00	\$0.00	\$0.00	+++
	Grand Totals	\$0.00	\$0.00	\$0.00	+++



# Operations Fund A/P Invoice Report

Payment Date Range 12/01/22 - 12/31/22  
 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
<b>Vendor 10079 - AT&amp;T</b>									
X12132022	Monthly Backup Service - Acct #287270517071, 2022-12	Paid by Check #11362		12/05/2022	12/28/2022	12/05/2022		12/21/2022	219.00
			Vendor 10079 - AT&T Totals			Invoices	1		\$219.00
<b>Vendor 10143 - Cincinnati Insurance Company, The</b>									
12/07/22	General Liability Insurance, Policy #0551527, (2 of 4)	Paid by Check #11363		12/07/2022	01/01/2023	12/07/2022		12/21/2022	5,576.00
			Vendor 10143 - Cincinnati Insurance Company, The Totals			Invoices	1		\$5,576.00
<b>Vendor 10068 - Comcast Business Services</b>									
11/24/22	Service @ 4001 Fisher Rd - Acct #8529101260033437, 2022-12	Paid by Check #11354		11/24/2022	12/15/2022	12/01/2022		12/08/2022	151.85
			Vendor 10068 - Comcast Business Services Totals			Invoices	1		\$151.85
<b>Vendor 10049 - Consumers Energy</b>									
204122400134	4255 N Center Rd, 2022-12	Paid by Check #11364		12/14/2022	01/06/2023	12/14/2022		12/21/2022	75.00
			Vendor 10049 - Consumers Energy Totals			Invoices	1		\$75.00
<b>Vendor 10146 - Denise Buckley, LLC</b>									
2022-KWA-11	Accounting & Audit Preparation Assistance - 2022-11	Paid by Check #11358		12/07/2022	12/30/2022	11/30/2022		12/14/2022	2,923.00
			Vendor 10146 - Denise Buckley, LLC Totals			Invoices	1		\$2,923.00
<b>Vendor 10006 - DTE Energy Co.</b>									
200054015682	8763 Martin Rd Account # 910040976516, 2022-11	Paid by Check #11355		11/22/2022	12/19/2022	11/22/2022		12/08/2022	3,509.09
8793, 11-22	8793 Martin Rd Account # 920011035333, 2022-11	Paid by Check #11359		12/02/2022	12/27/2022	11/30/2022		12/14/2022	94.32
8949, 11-22	8949 Lakeshore Rd Account # 920011035473, 2022-11	Paid by Check #11365		12/09/2022	01/03/2023	11/30/2022		12/21/2022	45.06
			Vendor 10006 - DTE Energy Co. Totals			Invoices	3		\$3,648.47
<b>Vendor 10010 - Genesee County Drain Commissioner - WWS</b>									
2022-00002013	Service Agreement with GCDC Water & Waste, 2022-11	Paid by Check #11356		12/01/2022	12/31/2022	11/30/2022		12/08/2022	26,956.00
			Vendor 10010 - Genesee County Drain Commissioner - WWS Totals			Invoices	1		\$26,956.00
<b>Vendor 10159 - HESCO</b>									
2214046	Field Service for the ABB Mag Meter	Paid by Check #11357		12/02/2022	01/01/2023	12/02/2022		12/08/2022	1,600.00
			Vendor 10159 - HESCO Totals			Invoices	1		\$1,600.00
<b>Vendor 10022 - McGraw Morris P.C.</b>									
9703	Legal, 2022-11	Paid by Check #11360		12/08/2022	12/30/2022	11/30/2022		12/14/2022	1,284.74
9704	LCRC Litigation, 2022-11	Paid by Check #11360		12/08/2022	12/30/2022	11/30/2022		12/14/2022	720.00



# Operations Fund A/P Invoice Report

Payment Date Range 12/01/22 - 12/31/22  
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 Summary Listing

Invoice Number	Invoice Description	Status	Held Reason	Invoice Date	Due Date	G/L Date	Received Date	Payment Date	Invoice Net Amount
			Vendor <b>10022 - McGraw Morris P.C.</b> Totals				Invoices	2	\$2,004.74
Vendor <b>10090 - SemcoEnergy</b>									
12/09/22	4101 Fisher Rd, 2022-12	Paid by Check #11368		12/09/2022	01/09/2023	12/09/2022		12/29/2022	547.59
			Vendor <b>10090 - SemcoEnergy</b> Totals				Invoices	1	\$547.59
Vendor <b>10077 - Univar USA Inc.</b>									
50787300	EarthTec QZ Bulk	Paid by Check #11366		12/14/2022	01/13/2023	12/14/2022		12/21/2022	56,812.26
			Vendor <b>10077 - Univar USA Inc.</b> Totals				Invoices	1	\$56,812.26
Vendor <b>10057 - Verizon Wireless</b>									
9922265777	WIN 911 Monthly Service - Acct #542169107-00001, 2022-12	Paid by Check #11367		12/05/2022	12/29/2022	12/05/2022		12/21/2022	(1.57)
9922265024	Scada Monthly Service - Acct #542072785-00001, 2022-12	Paid by Check #11367		12/06/2022	12/29/2022	12/06/2022		12/21/2022	174.30
9922310505	IPS Video Service - Acct #942170730-00001, 2022-12	Paid by Check #11367		12/06/2022	12/29/2022	12/06/2022		12/21/2022	40.01
			Vendor <b>10057 - Verizon Wireless</b> Totals				Invoices	3	\$212.74
Vendor <b>10062 - Worth Township D.P.W.</b>									
11-22	4001 Fisher Rd - Lake Huron Pump Station, 2022-11	Paid by Check #11361		12/06/2022	12/28/2022	11/30/2022		12/14/2022	92.36
			Vendor <b>10062 - Worth Township D.P.W.</b> Totals				Invoices	1	\$92.36
			Grand Totals				Invoices	18	\$100,819.01



# KWA 2023 Operations Budget

Through 12/31/22  
 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 Total
<b>Fund 1000 - Operations</b>									
<b>REVENUE</b>									
Commodity	1,609,472.00	.00	1,609,472.00	130,443.14	.00	414,151.35	1,195,320.65	26	2,542,812.63
Interest	120,000.00	.00	120,000.00	39,643.05	.00	102,642.61	17,357.39	86	64,371.89
<b>REVENUE TOTALS</b>	<b>\$1,729,472.00</b>	<b>\$0.00</b>	<b>\$1,729,472.00</b>	<b>\$170,086.19</b>	<b>\$0.00</b>	<b>\$516,793.96</b>	<b>\$1,212,678.04</b>	<b>30%</b>	<b>\$2,607,184.52</b>
<b>EXPENSE</b>									
Professional Services	215,600.00	.00	215,600.00	20,736.00	28,644.00	31,336.06	155,619.94	28	119,453.76
Insurances	36,200.00	.00	36,200.00	5,233.02	11,152.00	21,327.76	3,720.24	90	32,183.36
Administration	323,472.00	.00	323,472.00	26,956.00	242,604.00	80,868.00	.00	100	323,472.00
Permits, Print / Publications	2,200.00	.00	2,200.00	.00	300.00	.00	1,900.00	14	1,103.41
Utilities	851,000.00	.00	851,000.00	29,797.19	9,600.97	98,899.52	742,499.51	13	733,244.87
Chemicals	51,000.00	6,600.00	57,600.00	56,812.26	.00	56,812.26	787.74	99	67,279.57
Supplies	2,000.00	.00	2,000.00	.00	.00	.00	2,000.00	0	550.08
Repairs and Maintenance	248,000.00	(6,600.00)	241,400.00	1,600.00	4,520.00	12,018.70	224,861.30	7	132,790.50
Capital Outlay	.00	500.00	500.00	.00	500.00	.00	.00	100	165,174.51
<b>EXPENSE TOTALS</b>	<b>\$1,729,472.00</b>	<b>\$500.00</b>	<b>\$1,729,972.00</b>	<b>\$141,134.47</b>	<b>\$297,320.97</b>	<b>\$301,262.30</b>	<b>\$1,131,388.73</b>	<b>35%</b>	<b>\$1,575,252.06</b>
<b>Fund 1000 - Operations Totals</b>									
<b>REVENUE TOTALS</b>	<b>1,729,472.00</b>	<b>.00</b>	<b>1,729,472.00</b>	<b>170,086.19</b>	<b>.00</b>	<b>516,793.96</b>	<b>1,212,678.04</b>	<b>30%</b>	<b>2,607,184.52</b>
<b>EXPENSE TOTALS</b>	<b>1,729,472.00</b>	<b>500.00</b>	<b>1,729,972.00</b>	<b>141,134.47</b>	<b>297,320.97</b>	<b>301,262.30</b>	<b>1,131,388.73</b>	<b>35%</b>	<b>1,575,252.06</b>
<b>Fund 1000 - Operations Totals</b>	<b>\$0.00</b>	<b>(\$500.00)</b>	<b>(\$500.00)</b>	<b>\$28,951.72</b>	<b>(\$297,320.97)</b>	<b>\$215,531.66</b>	<b>\$81,289.31</b>		<b>\$1,031,932.46</b>
<b>Grand Totals</b>									
<b>REVENUE TOTALS</b>	<b>1,729,472.00</b>	<b>.00</b>	<b>1,729,472.00</b>	<b>170,086.19</b>	<b>.00</b>	<b>516,793.96</b>	<b>1,212,678.04</b>	<b>30%</b>	<b>2,607,184.52</b>
<b>EXPENSE TOTALS</b>	<b>1,729,472.00</b>	<b>500.00</b>	<b>1,729,972.00</b>	<b>141,134.47</b>	<b>297,320.97</b>	<b>301,262.30</b>	<b>1,131,388.73</b>	<b>35%</b>	<b>1,575,252.06</b>
<b>Grand Totals</b>	<b>\$0.00</b>	<b>(\$500.00)</b>	<b>(\$500.00)</b>	<b>\$28,951.72</b>	<b>(\$297,320.97)</b>	<b>\$215,531.66</b>	<b>\$81,289.31</b>		<b>\$1,031,932.46</b>



# KWA Balance Sheet - Debt Service Fund

Through 12/31/22

Detail Listing

Include Rollup Account/Rollup to Account

Account	Account Description	Current YTD Balance	Prior Year Total Actual	Net Change	Change %
Fund Category <b>Proprietary Funds</b>					
Fund Type <b>Enterprise Funds</b>					
Fund <b>2400 - LHI</b>					
<b>ASSETS</b>					
<b>002</b>	<b>Cash - Construction:</b>				
002.01	Cash - Construction: Checking Account	342,233.35	342,233.35	.00	.00
	<b>002 - Cash - Construction: Totals</b>	<b>\$342,233.35</b>	<b>\$342,233.35</b>	<b>\$0.00</b>	<b>0.00%</b>
<b>010</b>	<b>Cash - Restricted:</b>				
010.01	Cash - Restricted: Bond Reserve - Series 2014	18,135,506.01	17,965,770.98	169,735.03	.94
010.02	Cash - Restricted: Bond Debt Service Account	5,960,752.19	15,353,008.29	(9,392,256.10)	(61.18)
010.03	Cash - Restricted: Bond Reserve - Series 2018	2,920,575.83	2,893,239.84	27,335.99	.94
	<b>010 - Cash - Restricted: Totals</b>	<b>\$27,016,834.03</b>	<b>\$36,212,019.11</b>	<b>(\$9,195,185.08)</b>	<b>(25.39%)</b>
<b>020</b>	<b>Cash on Deposit:</b>				
020.04	Cash on Deposit: 40th Circuit Court - Lapeer Cnty	66,666.67	66,666.67	.00	.00
	<b>020 - Cash on Deposit: Totals</b>	<b>\$66,666.67</b>	<b>\$66,666.67</b>	<b>\$0.00</b>	<b>0.00%</b>
152	Infrastructure	333,450,158.25	333,450,158.25	.00	.00
153	Accumulated Depreciation - Infrastructure	(27,731,771.58)	(27,731,771.58)	.00	.00
	<b>ASSETS TOTALS</b>	<b>\$333,144,120.72</b>	<b>\$342,339,305.80</b>	<b>(\$9,195,185.08)</b>	<b>(2.69%)</b>
<b>LIABILITIES AND FUND EQUITY</b>					
<b>LIABILITIES</b>					
212	Contract Withholding Payable	289,649.99	289,649.99	.00	.00
<b>250</b>	<b>Bonds Payable - Current</b>				
250.01	Bonds Payable - Current Series 2014A	.00	5,075,000.00	(5,075,000.00)	(100.00)
250.03	Bonds Payable - Current Series 2018	.00	1,370,000.00	(1,370,000.00)	(100.00)
	<b>250 - Bonds Payable - Current Totals</b>	<b>\$0.00</b>	<b>\$6,445,000.00</b>	<b>(\$6,445,000.00)</b>	<b>(100.00%)</b>
<b>251</b>	<b>Interest Payable</b>				
251.01	Interest Payable Series 2014A	4,233,953.15	4,233,953.15	.00	.00
251.03	Interest Payable Series 2018	1,268,333.35	1,268,333.35	.00	.00
	<b>251 - Interest Payable Totals</b>	<b>\$5,502,286.50</b>	<b>\$5,502,286.50</b>	<b>\$0.00</b>	<b>0.00%</b>
<b>252</b>	<b>Lease Payable - Current Portion</b>				
252.01	Lease Payable - Current Portion GCDC-WWS, Series 2013	.00	1,075,000.00	(1,075,000.00)	(100.00)
	<b>252 - Lease Payable - Current Portion Totals</b>	<b>\$0.00</b>	<b>\$1,075,000.00</b>	<b>(\$1,075,000.00)</b>	<b>(100.00%)</b>
<b>253</b>	<b>Lease Interest Payable</b>				
253.01	Lease Interest Payable GCDC-WWS, Series 2013	606,015.65	606,015.65	.00	.00
	<b>253 - Lease Interest Payable Totals</b>	<b>\$606,015.65</b>	<b>\$606,015.65</b>	<b>\$0.00</b>	<b>0.00%</b>
<b>289</b>	<b>Premium on Bonds</b>				
289.01	Premium on Bonds Series 2014A	8,270,880.82	8,270,880.82	.00	.00
289.03	Premium on Bonds Series 2018	5,736,790.35	5,736,790.35	.00	.00
	<b>289 - Premium on Bonds Totals</b>	<b>\$14,007,671.17</b>	<b>\$14,007,671.17</b>	<b>\$0.00</b>	<b>0.00%</b>



# KWA Balance Sheet - Debt Service Fund

Through 12/31/22

Detail Listing

Include Rollup Account/Rollup to Account

Account	Account Description	Current YTD Balance	Prior Year Total Actual	Net Change	Change %
Fund Category	<b>Proprietary Funds</b>				
Fund Type	<b>Enterprise Funds</b>				
Fund	<b>2400 - LHI</b>				
	<b>LIABILITIES AND FUND EQUITY</b>				
	<b>LIABILITIES</b>				
<b>300</b>	<b>Bonds Payable - Long-term</b>				
300.01	Bonds Payable - Long-term Series 2014A	193,045,000.00	193,045,000.00	.00	.00
300.03	Bonds Payable - Long-term Series 2018	59,510,000.00	59,510,000.00	.00	.00
	<b>300 - Bonds Payable - Long-term Totals</b>	<b>\$252,555,000.00</b>	<b>\$252,555,000.00</b>	<b>\$0.00</b>	<b>0.00%</b>
<b>301</b>	<b>Lease Payable - Long Term</b>				
301.01	Lease Payable - Long Term GCDC-WWS, Series 2013	29,230,000.00	29,230,000.00	.00	.00
	<b>301 - Lease Payable - Long Term Totals</b>	<b>\$29,230,000.00</b>	<b>\$29,230,000.00</b>	<b>\$0.00</b>	<b>0.00%</b>
<b>302</b>	<b>Lease Interest Payable Long-term</b>				
302.01	Lease Interest Payable Long-term GCDCWWS, Series 2013	5,258,647.64	5,258,647.64	.00	.00
	<b>302 - Lease Interest Payable Long-term Totals</b>	<b>\$5,258,647.64</b>	<b>\$5,258,647.64</b>	<b>\$0.00</b>	<b>0.00%</b>
	<b>LIABILITIES TOTALS</b>	<b>\$307,449,270.95</b>	<b>\$314,969,270.95</b>	<b>(\$7,520,000.00)</b>	<b>(2.39%)</b>
	<b>FUND EQUITY</b>				
393	Restricted Net Position	10,441,313.00	10,441,313.00	.00	.00
395	Unrestricted Net Position	(2,847,770.15)	(2,847,770.15)	.00	.00
399	Invested in Capital Assets	19,776,492.00	19,776,492.00	.00	.00
	<b>FUND EQUITY TOTALS Prior to Current Year Changes</b>	<b>\$27,370,034.85</b>	<b>\$27,370,034.85</b>	<b>\$0.00</b>	<b>0.00%</b>
	Prior Year Fund Equity Adjustment	.00			
	Fund Revenues	(5,654,907.42)			
	Fund Expenses	7,330,092.50			
	<b>FUND EQUITY TOTALS</b>	<b>\$25,694,849.77</b>	<b>\$27,370,034.85</b>	<b>(\$1,675,185.08)</b>	<b>(6.12%)</b>
	<b>LIABILITIES AND FUND EQUITY TOTALS</b>	<b>\$333,144,120.72</b>	<b>\$342,339,305.80</b>	<b>(\$9,195,185.08)</b>	<b>(2.69%)</b>
	Fund <b>2400 - LHI</b> Totals	\$0.00	\$0.00	\$0.00	+++
	Fund Type <b>Enterprise Funds</b> Totals	\$0.00	\$0.00	\$0.00	+++
	Fund Category <b>Proprietary Funds</b> Totals	\$0.00	\$0.00	\$0.00	+++
	Grand Totals	\$0.00	\$0.00	\$0.00	+++



# Construction/Debt Fund A/P Invoice Report

Payment Date Range 12/01/22 - 12/31/22  
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
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No Records Exist