



KWA Balance Sheet - Operations Fund

Through 07/31/25

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	214,111.14	92,273.83	121,837.31	132.04
001.02	Cash - Operations: Investment Account	10,479,645.27	11,225,848.74	(746,203.47)	(6.65)
	001 - Cash - Operations: Totals	\$10,693,756.41	\$11,318,122.57	(\$624,366.16)	(5.52%)
040	Accounts Receivable	129,402.77	120,756.80	8,645.97	7.16
158	Construction in Progress	1,494,107.26	1,494,107.26	.00	.00
	ASSETS TOTALS	\$12,317,266.44	\$12,932,986.63	(\$615,720.19)	(4.76%)
	LIABILITIES AND FUND EQUITY				
	LIABILITIES				
202	Accounts Payable	39,006.87	196,871.66	(157,864.79)	(80.19)
212	Contract Withholding Payable	99,193.75	99,193.75	.00	.00
	LIABILITIES TOTALS	\$138,200.62	\$296,065.41	(\$157,864.79)	(53.32%)
	FUND EQUITY				
395	Unrestricted Net Position	12,636,921.22	12,636,921.22	.00	.00
	FUND EQUITY TOTALS Prior to Current Year Changes	\$12,636,921.22	\$12,636,921.22	\$0.00	0.00%
	Prior Year Fund Equity Adjustment	.00	.00		
	Fund Revenues	(1,500,938.98)	(1,944,379.13)		
	Fund Expenses	1,958,794.38	1,620,743.84		
	FUND EQUITY TOTALS	\$12,179,065.82	\$12,960,556.51	(\$781,490.69)	(6.03%)
	LIABILITIES AND FUND EQUITY TOTALS	\$12,317,266.44	\$13,256,621.92	(\$939,355.48)	(7.09%)
	Fund 1000 - Operations Totals	\$0.00	(\$323,635.29)	\$323,635.29	100.00%
	Fund Type Enterprise Funds Totals	\$0.00	(\$323,635.29)	\$323,635.29	100.00%
	Fund Category Proprietary Funds Totals	\$0.00	(\$323,635.29)	\$323,635.29	100.00%
	Grand Totals	\$0.00	(\$323,635.29)	\$323,635.29	100.00%



Operations Fund A/P Invoice Report

Payment Date Range 07/01/25 - 07/31/25
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									
X07132025	Monthly Backup Service - Acct #287270517071, 2025-07	Paid by Check #11978		07/05/2025	07/28/2025	07/01/2025		07/18/2025	231.00
			Vendor 10079 - AT&T Totals			Invoices	1		\$231.00
Vendor 10068 - Comcast Business Services									
4001, 07-25	Service @ 4001 Fisher Rd - Acct #8529101260033437, 2025-07	Paid by Check #11972		06/24/2025	07/15/2025	07/01/2025		07/08/2025	182.95
			Vendor 10068 - Comcast Business Services Totals			Invoices	1		\$182.95
Vendor 10049 - Consumers Energy									
201098212363	4255 N Center Rd, 2025-07	Paid by Check #11979		07/14/2025	08/07/2025	07/14/2025		07/18/2025	28.69
			Vendor 10049 - Consumers Energy Totals			Invoices	1		\$28.69
Vendor 10146 - Denise Buckley, LLC									
2025-KWA-6	Accounting & Audit Preparation Assistance - 2025-06	Paid by Check #11980		07/15/2025	08/14/2025	06/30/2025		07/18/2025	1,897.50
			Vendor 10146 - Denise Buckley, LLC Totals			Invoices	1		\$1,897.50
Vendor 10006 - DTE Energy Co.									
200305780860	8763 Martin Rd Account # 910040976516, 2025-06	Paid by Check #11973		06/30/2025	07/22/2025	06/24/2025		07/08/2025	2,609.33
8793, 06-25	8793 Martin Rd Account # 920011035333, 2025-06	Paid by Check #11981		07/02/2025	07/28/2025	06/30/2025		07/18/2025	104.78
8949, 07-25	8949 Lakeshore Rd Account # 920011035473, 2025-07	Paid by Check #11982		07/10/2025	08/04/2025	07/10/2025		07/18/2025	146.10
			Vendor 10006 - DTE Energy Co. Totals			Invoices	3		\$2,860.21
Vendor 10010 - Genesee County Drain Commissioner - WWS									
2025-00002207	Service Agreement with GCDC Water & Waste, 2025-06	Paid by Check #11974		07/01/2025	07/31/2025	06/30/2025		07/08/2025	31,820.00
			Vendor 10010 - Genesee County Drain Commissioner - WWS Totals			Invoices	1		\$31,820.00
Vendor 10107 - Kennedy Industries, Inc.									
646765	Pump 1 Removal & Repair, LHPS	Paid by Check #11975		05/30/2025	06/30/2025	06/01/2025		07/08/2025	99,980.00
			Vendor 10107 - Kennedy Industries, Inc. Totals			Invoices	1		\$99,980.00
Vendor 10091 - Kerrigan Lawn Care									
7220	Lawn Maintenance 2025-06	Paid by Check #11976		06/24/2025	07/24/2025	06/30/2025		07/08/2025	630.00
			Vendor 10091 - Kerrigan Lawn Care Totals			Invoices	1		\$630.00
Vendor 10022 - McGraw Morris P.C.									
14170	Legal, 2025-06	Paid by Check #11983		07/14/2025	08/13/2025	06/30/2025		07/18/2025	33.00
			Vendor 10022 - McGraw Morris P.C. Totals			Invoices	1		\$33.00
Vendor 10104 - Michigan CAT									
SD17466413	ASCO G-5 Controller Replacement on ATS, IPS	Paid by Check #11984		06/16/2025	07/16/2025	06/16/2025		07/18/2025	5,498.01
			Vendor 10104 - Michigan CAT Totals			Invoices	1		\$5,498.01
Vendor 10090 - SemcoEnergy									
07-25	4101 Fisher Rd, 2025-07	Paid by Check #11985		07/10/2025	08/08/2025	07/10/2025		07/18/2025	33.97
			Vendor 10090 - SemcoEnergy Totals			Invoices	1		\$33.97



Operations Fund A/P Invoice Report

Payment Date Range 07/01/25 - 07/31/25

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 10057 - Verizon Wireless									
6117884945	Video & SCADA Service - Acct #942170730-00001, 2025-07	Paid by Check #11986		07/06/2025	07/29/2025	07/01/2025		07/18/2025	217.63
		Vendor 10057 - Verizon Wireless Totals				Invoices	1		<u>\$217.63</u>
Vendor 10062 - Worth Township D.P.W.									
4001, 06-25	4001 Fisher Rd - Lake Huron Pump Station, 2025-06	Paid by Check #11977		07/01/2025	07/28/2025	06/30/2025		07/08/2025	93.25
		Vendor 10062 - Worth Township D.P.W. Totals				Invoices	1		<u>\$93.25</u>
		Grand Totals				Invoices	15		<u><u>\$143,506.21</u></u>



KWA 2025 Operations Budget

Through 07/31/25

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	129,402.77	.00	1,100,579.37	348,585.63	76	1,049,682.92
Interest	480,000.00	.00	480,000.00	38,842.79	.00	400,359.61	79,640.39	83	545,401.80
Other Revenues	.00	.00	.00	.00	.00	.00	.00	+++	.00
Board Approved use of Previous Year Reserves	.00	468,589.00	468,589.00	.00	.00	.00	468,589.00	0	.00
REVENUE TOTALS	\$1,929,165.00	\$468,589.00	\$2,397,754.00	\$168,245.56	\$0.00	\$1,500,938.98	\$896,815.02	63%	\$1,595,084.72
EXPENSE									
Professional Services	177,000.00	.00	177,000.00	1,926.25	13,056.46	63,847.54	100,096.00	43	76,881.61
Insurances	38,400.00	.00	38,400.00	242.29	.00	36,145.65	2,254.35	94	33,204.44
Administration	381,840.00	.00	381,840.00	31,820.00	63,640.00	318,200.00	.00	100	269,560.00
Utilities	746,500.00	(150,000.00)	596,500.00	3,476.29	4,548.33	362,140.58	229,811.09	61	608,409.92
Chemicals	73,000.00	(8,800.00)	64,200.00	.00	.00	63,139.70	1,060.30	98	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	23,100.00	27,300.00	550.15	.00	22,696.53	4,603.47	83	1,675.93
Repairs and Maintenance	506,225.00	135,700.00	641,925.00	2,074.52	69,501.75	424,035.30	148,387.95	77	235,006.28
Capital Outlay	.00	468,589.00	468,589.00	.00	.00	468,589.08	(.08)	100	.00
EXPENSE TOTALS	\$1,929,165.00	\$468,589.00	\$2,397,754.00	\$40,089.50	\$150,746.54	\$1,758,794.38	\$488,213.08	80%	\$1,286,197.74
Fund 1000 - Operations Totals									
REVENUE TOTALS	1,929,165.00	468,589.00	2,397,754.00	168,245.56	.00	1,500,938.98	896,815.02	63%	1,595,084.72
EXPENSE TOTALS	1,929,165.00	468,589.00	2,397,754.00	40,089.50	150,746.54	1,758,794.38	488,213.08	80%	1,286,197.74
Fund 1000 - Operations Totals	\$0.00	\$0.00	\$0.00	\$128,156.06	(\$150,746.54)	(\$257,855.40)	\$408,601.94		\$308,886.98
Grand Totals									
REVENUE TOTALS	1,929,165.00	468,589.00	2,397,754.00	168,245.56	.00	1,500,938.98	896,815.02	63%	1,595,084.72
EXPENSE TOTALS	1,929,165.00	468,589.00	2,397,754.00	40,089.50	150,746.54	1,758,794.38	488,213.08	80%	1,286,197.74
Grand Totals	\$0.00	\$0.00	\$0.00	\$128,156.06	(\$150,746.54)	(\$257,855.40)	\$408,601.94		\$308,886.98



KWA Balance Sheet - Debt Service Fund

Through 07/31/25

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	342,233.35	(278,655.93)	(81.42)
	002 - Cash - Construction: Totals	\$63,577.42	\$342,233.35	(\$278,655.93)	(81.42%)
010	Cash - Restricted:				
010.01	Cash - Restricted: Bond Reserve - Series 2024	16,182,167.26	15,582,529.95	599,637.31	3.85
010.02	Cash - Restricted: Bond Debt Service Account	12,203,965.22	16,087,398.40	(3,883,433.18)	(24.14)
010.03	Cash - Restricted: Bond Reserve - Series 2018	2,136,231.69	4,513,046.43	(2,376,814.74)	(52.67)
	010 - Cash - Restricted: Totals	\$30,522,364.17	\$36,182,974.78	(\$5,660,610.61)	(15.64%)
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 Insurance Costs				
124.01	Bond Insurance Costs Refunding Series 2024	355,428.24	.00	355,428.24	+++
	124 - Bond Insurance 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	\$325,735,097.08	\$331,385,602.05	(\$5,650,504.97)	(1.71%)
	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 07/31/25

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	10,817,858.00	10,817,858.00	.00	.00
395	Unrestricted Net Position	(6,311,327.12)	(6,311,327.12)	.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	\$33,858,606.88	\$33,858,606.88	\$0.00	0.00%
	Prior Year Fund Equity Adjustment	.00	.00		
	Fund Revenues	(17,020,051.06)	(20,825,707.20)		
	Fund Expenses	13,291,026.84	18,515,143.21		
	FUND EQUITY TOTALS	\$37,587,631.10	\$36,169,170.87	\$1,418,460.23	3.92%
	LIABILITIES AND FUND EQUITY TOTALS	\$325,735,097.08	\$333,696,166.04	(\$7,961,068.96)	(2.39%)
	Fund 2400 - LHI Totals	\$0.00	(\$2,310,563.99)	\$2,310,563.99	100.00%
	Fund Type Enterprise Funds Totals	\$0.00	(\$2,310,563.99)	\$2,310,563.99	100.00%
	Fund Category Proprietary Funds Totals	\$0.00	(\$2,310,563.99)	\$2,310,563.99	100.00%
	Grand Totals	\$0.00	(\$2,310,563.99)	\$2,310,563.99	100.00%



Debt Service Fund A/P Invoice Report

Payment Date Range 07/01/25 - 07/31/25
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