



# KWA Balance Sheet - Operations Fund

Through 03/31/24

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	96,633.95	175,458.23	(78,824.28)	(44.92)
001.02	Cash - Operations: Investment Account	11,984,171.98	11,902,789.40	81,382.58	.68
	<b>001 - Cash - Operations: Totals</b>	<b>\$12,080,805.93</b>	<b>\$12,078,247.63</b>	<b>\$2,558.30</b>	<b>0.02%</b>
040	Accounts Receivable	103,792.79	149,037.43	(45,244.64)	(30.36)
118	Prepaid Expense	.00	804.00	(804.00)	(100.00)
158	Construction in Progress	454,527.01	454,527.01	.00	.00
	<b>ASSETS TOTALS</b>	<b>\$12,639,125.73</b>	<b>\$12,682,616.07</b>	<b>(\$43,490.34)</b>	<b>(0.34%)</b>
<b>LIABILITIES AND FUND EQUITY</b>					
<b>LIABILITIES</b>					
202	Accounts Payable	118,029.64	326,577.64	(208,548.00)	(63.86)
212	Contract Withholding Payable	42,752.50	42,752.50	.00	.00
	<b>LIABILITIES TOTALS</b>	<b>\$160,782.14</b>	<b>\$369,330.14</b>	<b>(\$208,548.00)</b>	<b>(56.47%)</b>
<b>FUND EQUITY</b>					
395	Unrestricted Net Position	12,313,285.93	12,313,285.93	.00	.00
	<b>FUND EQUITY TOTALS Prior to Current Year Changes</b>	<b>\$12,313,285.93</b>	<b>\$12,313,285.93</b>	<b>\$0.00</b>	<b>0.00%</b>
	Prior Year Fund Equity Adjustment	.00			
	Fund Revenues	(927,523.24)			
	Fund Expenses	762,465.58			
	<b>FUND EQUITY TOTALS</b>	<b>\$12,478,343.59</b>	<b>\$12,313,285.93</b>	<b>\$165,057.66</b>	<b>1.34%</b>
	<b>LIABILITIES AND FUND EQUITY TOTALS</b>	<b>\$12,639,125.73</b>	<b>\$12,682,616.07</b>	<b>(\$43,490.34)</b>	<b>(0.34%)</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 03/01/24 - 03/31/24  
 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>									
X03132024	Monthly Backup Service - Acct #287270517071, 2024-03	Paid by Check #11660		03/05/2024	03/28/2024	03/05/2024		03/22/2024	231.00
Vendor 10079 - AT&T Totals							Invoices	1	\$231.00
<b>Vendor 10068 - Comcast Business Services</b>									
4001, 03-24	Service @ 4001 Fisher Rd - Acct #8529101260033437, 2024-03	Paid by Check #11646		02/24/2024	03/16/2024	03/05/2024		03/05/2024	159.85
Vendor 10068 - Comcast Business Services Totals							Invoices	1	\$159.85
<b>Vendor 10049 - Consumers Energy</b>									
204479018686	4255 N Center Rd, 2024-03	Paid by Check #11661		03/13/2024	04/05/2024	03/13/2024		03/22/2024	28.77
Vendor 10049 - Consumers Energy Totals							Invoices	1	\$28.77
<b>Vendor 10146 - Denise Buckley, LLC</b>									
2024-KWA-2	Accounting & Audit Preparation Assistance - 2024-02	Paid by Check #11647		03/05/2024	04/05/2024	02/29/2024		03/05/2024	1,596.00
Vendor 10146 - Denise Buckley, LLC Totals							Invoices	1	\$1,596.00
<b>Vendor 10181 - Detroit Pump &amp; Mfg.</b>									
1080924	HPS Pump #2 Spool Piece Repair	Paid by Check #11648		12/15/2023	01/14/2024	12/15/2023		03/05/2024	1,000.00
Vendor 10181 - Detroit Pump & Mfg. Totals							Invoices	1	\$1,000.00
<b>Vendor 10006 - DTE Energy Co.</b>									
200354779229	4001 Fisher Rd Account # 910041017328, 2024-02	Paid by Check #11649		02/21/2024	03/19/2024	02/21/2024		03/05/2024	46,912.58
200084909936	8763 Martin Rd Account # 910040976516, 2024-02	Paid by Check #11650		02/22/2024	03/18/2024	02/22/2024		03/05/2024	4,843.44
8793, 02-24	8793 Martin Rd Account # 920011035333, 2024-02	Paid by Check #11654		03/01/2024	03/26/2024	02/28/2024		03/13/2024	105.01
8949, 02-24	8949 Lakeshore Rd Account # 920011035473, 2024-02	Paid by Check #11662		03/11/2024	04/02/2024	02/29/2024		03/22/2024	73.99
Vendor 10006 - DTE Energy Co. Totals							Invoices	4	\$51,935.02
<b>Vendor 10010 - Genesee County Drain Commissioner - WWS</b>									
2024-00002103	Service Agreement with GCDC Water & Waste, 2024-02	Paid by Check #11651		03/01/2024	03/31/2024	02/29/2024		03/05/2024	26,956.00
Vendor 10010 - Genesee County Drain Commissioner - WWS Totals							Invoices	1	\$26,956.00
<b>Vendor 10159 - HESCO</b>									
242186	Replacement Surge Relief Valve #1 LHPS	Paid by Check #11655		03/05/2024	04/04/2024	03/05/2024		03/13/2024	8,787.32
Vendor 10159 - HESCO Totals							Invoices	1	\$8,787.32
<b>Vendor 10022 - McGraw Morris P.C.</b>									
11733	Legal, 2024-02	Paid by Check #11656		03/08/2024	04/08/2024	02/29/2024		03/13/2024	1,295.58
11734	LCRC Litigation, 2024-02	Paid by Check #11656		03/08/2024	04/08/2024	02/29/2024		03/13/2024	615.67
Vendor 10022 - McGraw Morris P.C. Totals							Invoices	2	\$1,911.25
<b>Vendor 10168 - Raftelis Financial Consultants, Inc.</b>									
32456	Determine KWA Buy-In, Continued Work in Fiscal 2024	Paid by Check #11652		02/20/2024	03/20/2024	11/30/2023		03/05/2024	350.00
Vendor 10168 - Raftelis Financial Consultants, Inc. Totals							Invoices	1	\$350.00



# Operations Fund A/P Invoice Report

Payment Date Range 03/01/24 - 03/31/24  
 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 10090 - SemcoEnergy</b>									
02-24	4101 Fisher Rd, 2024-02	Paid by Check #11653		02/09/2024	03/12/2024	02/09/2024		03/05/2024	478.86
03-24	4101 Fisher Rd, 2024-03	Paid by Check #11663		03/11/2024	04/09/2024	03/11/2024		03/22/2024	315.36
Vendor 10090 - SemcoEnergy Totals							Invoices	2	<u>\$794.22</u>
<b>Vendor 10057 - Verizon Wireless</b>									
9958451326	Scada Monthly Service - Acct #542072785-00001, 2024-03	Paid by Check #11657		03/06/2024	03/29/2024	03/06/2024		03/13/2024	177.08
9958496949	IPS Video Service - Acct #942170730-00001, 2024-03	Paid by Check #11658		03/06/2024	03/29/2024	03/06/2024		03/13/2024	40.01
Vendor 10057 - Verizon Wireless Totals							Invoices	2	<u>\$217.09</u>
<b>Vendor 10062 - Worth Township D.P.W.</b>									
01-24	4001 Fisher Rd - Lake Huron Pump Station, 2024-01	Paid by Check #11659		02/05/2024	03/05/2024	01/31/2024		03/13/2024	183.38
02-24	4001 Fisher Rd - Lake Huron Pump Station, 2024-02	Paid by Check #11659		03/05/2024	04/05/2024	02/29/2024		03/13/2024	91.77
Vendor 10062 - Worth Township D.P.W. Totals							Invoices	2	<u>\$275.15</u>
Grand Totals							Invoices	20	<u><u>\$94,241.67</u></u>



# KWA 2024 Operations Budget

Through 03/31/24  
 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
<b>Fund 1000 - Operations</b>									
<b>REVENUE</b>									
Commodity	1,288,147.00	.00	1,288,147.00	103,792.79	.00	599,540.66	688,606.34	47	766,255.55
Interest	480,000.00	.00	480,000.00	54,805.04	.00	327,982.58	152,017.42	68	233,322.47
Other Revenues	.00	.00	.00	.00	.00	.00	.00	+++	.00
Board Approved use of Previous Year Reserves	500.00	.00	500.00	.00	.00	.00	500.00	0	.00
<b>REVENUE TOTALS</b>	<b>\$1,768,647.00</b>	<b>\$0.00</b>	<b>\$1,768,647.00</b>	<b>\$158,597.83</b>	<b>\$0.00</b>	<b>\$927,523.24</b>	<b>\$841,123.76</b>	<b>52%</b>	<b>\$999,578.02</b>
<b>EXPENSE</b>									
Professional Services	275,600.00	(137,800.00)	137,800.00	7,273.42	19,045.74	64,302.96	54,451.30	60	61,479.88
Insurances	36,200.00	.00	36,200.00	200.16	.00	32,396.55	3,803.45	89	27,439.55
Administration	323,472.00	.00	323,472.00	26,956.00	161,736.00	161,736.00	.00	100	161,736.00
Utilities	696,675.00	(53,200.00)	643,475.00	56,321.78	8,925.68	283,273.81	351,275.51	45	219,572.08
Chemicals	61,000.00	2,500.00	63,500.00	.00	.00	61,459.56	2,040.44	97	56,812.26
Supplies	2,000.00	.00	2,000.00	.00	.00	.00	2,000.00	0	.00
Other Services and Charges	4,200.00	.00	4,200.00	.00	200.00	396.51	3,603.49	14	1,257.80
Repairs and Maintenance	369,000.00	188,500.00	557,500.00	16,702.85	20,102.87	158,900.19	378,496.94	32	23,846.48
Capital Outlay	500.00	.00	500.00	.00	500.00	.00	.00	100	.00
<b>EXPENSE TOTALS</b>	<b>\$1,768,647.00</b>	<b>\$0.00</b>	<b>\$1,768,647.00</b>	<b>\$107,454.21</b>	<b>\$210,510.29</b>	<b>\$762,465.58</b>	<b>\$795,671.13</b>	<b>55%</b>	<b>\$552,144.05</b>
<b>Fund 1000 - Operations Totals</b>									
<b>REVENUE TOTALS</b>	<b>1,768,647.00</b>	<b>.00</b>	<b>1,768,647.00</b>	<b>158,597.83</b>	<b>.00</b>	<b>927,523.24</b>	<b>841,123.76</b>	<b>52%</b>	<b>999,578.02</b>
<b>EXPENSE TOTALS</b>	<b>1,768,647.00</b>	<b>.00</b>	<b>1,768,647.00</b>	<b>107,454.21</b>	<b>210,510.29</b>	<b>762,465.58</b>	<b>795,671.13</b>	<b>55%</b>	<b>552,144.05</b>
<b>Fund 1000 - Operations Totals</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$51,143.62</b>	<b>(\$210,510.29)</b>	<b>\$165,057.66</b>	<b>\$45,452.63</b>		<b>\$447,433.97</b>
<b>Grand Totals</b>									
<b>REVENUE TOTALS</b>	<b>1,768,647.00</b>	<b>.00</b>	<b>1,768,647.00</b>	<b>158,597.83</b>	<b>.00</b>	<b>927,523.24</b>	<b>841,123.76</b>	<b>52%</b>	<b>999,578.02</b>
<b>EXPENSE TOTALS</b>	<b>1,768,647.00</b>	<b>.00</b>	<b>1,768,647.00</b>	<b>107,454.21</b>	<b>210,510.29</b>	<b>762,465.58</b>	<b>795,671.13</b>	<b>55%</b>	<b>552,144.05</b>
<b>Grand Totals</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$51,143.62</b>	<b>(\$210,510.29)</b>	<b>\$165,057.66</b>	<b>\$45,452.63</b>		<b>\$447,433.97</b>



# KWA Balance Sheet - Debt Service Fund

Through 03/31/24

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	15,589,818.99	18,838,141.74	(3,248,322.75)	(17.24)
010.02	Cash - Restricted: Bond Debt Service Account	12,502,409.46	15,360,780.68	(2,858,371.22)	(18.61)
010.03	Cash - Restricted: Bond Reserve - Series 2018	4,515,157.45	3,033,729.61	1,481,427.84	48.83
	<b>010 - Cash - Restricted: Totals</b>	<b>\$32,607,385.90</b>	<b>\$37,232,652.03</b>	<b>(\$4,625,266.13)</b>	<b>(12.42%)</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	(33,290,287.70)	(33,290,287.70)	.00	.00
	<b>ASSETS TOTALS</b>	<b>\$333,176,156.47</b>	<b>\$337,801,422.60</b>	<b>(\$4,625,266.13)</b>	<b>(1.37%)</b>
<b>LIABILITIES AND FUND EQUITY</b>					
<b>LIABILITIES</b>					
212	Contract Withholding Payable	314,649.99	314,649.99	.00	.00
<b>250</b>	<b>Bonds Payable - Current</b>				
250.01	Bonds Payable - Current Series 2014A	.00	5,325,000.00	(5,325,000.00)	(100.00)
250.03	Bonds Payable - Current Series 2018	.00	1,435,000.00	(1,435,000.00)	(100.00)
	<b>250 - Bonds Payable - Current Totals</b>	<b>\$0.00</b>	<b>\$6,760,000.00</b>	<b>(\$6,760,000.00)</b>	<b>(100.00%)</b>
<b>251</b>	<b>Interest Payable</b>				
251.01	Interest Payable Series 2014A	4,128,223.95	4,128,223.95	.00	.00
251.03	Interest Payable Series 2018	1,239,791.65	1,239,791.65	.00	.00
	<b>251 - Interest Payable Totals</b>	<b>\$5,368,015.60</b>	<b>\$5,368,015.60</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	1,425,000.00	(1,425,000.00)	(100.00)
	<b>252 - Lease Payable - Current Portion Totals</b>	<b>\$0.00</b>	<b>\$1,425,000.00</b>	<b>(\$1,425,000.00)</b>	<b>(100.00%)</b>
<b>253</b>	<b>Lease Interest Payable</b>				
253.01	Lease Interest Payable GCDC-WWS, Series 2013	301,672.45	301,672.45	.00	.00
	<b>253 - Lease Interest Payable Totals</b>	<b>\$301,672.45</b>	<b>\$301,672.45</b>	<b>\$0.00</b>	<b>0.00%</b>
<b>289</b>	<b>Premium on Bonds</b>				
289.01	Premium on Bonds Series 2014A	7,877,029.35	7,877,029.35	.00	.00
289.03	Premium on Bonds Series 2018	5,487,364.68	5,487,364.68	.00	.00
	<b>289 - Premium on Bonds Totals</b>	<b>\$13,364,394.03</b>	<b>\$13,364,394.03</b>	<b>\$0.00</b>	<b>0.00%</b>



# KWA Balance Sheet - Debt Service Fund

Through 03/31/24

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	187,720,000.00	187,720,000.00	.00	.00
300.03	Bonds Payable - Long-term Series 2018	58,075,000.00	58,075,000.00	.00	.00
	<b>300 - Bonds Payable - Long-term Totals</b>	<b>\$245,795,000.00</b>	<b>\$245,795,000.00</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	27,666,000.00	27,666,000.00	.00	.00
	<b>301 - Lease Payable - Long Term Totals</b>	<b>\$27,666,000.00</b>	<b>\$27,666,000.00</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>\$298,068,379.71</b>	<b>\$306,253,379.71</b>	<b>(\$8,185,000.00)</b>	<b>(2.67%)</b>
<b>FUND EQUITY</b>					
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
	<b>FUND EQUITY TOTALS Prior to Current Year Changes</b>	<b>\$31,548,042.89</b>	<b>\$31,548,042.89</b>	<b>\$0.00</b>	<b>0.00%</b>
	Prior Year Fund Equity Adjustment	.00			
	Fund Revenues	(10,391,684.57)			
	Fund Expenses	6,831,950.70			
	<b>FUND EQUITY TOTALS</b>	<b>\$35,107,776.76</b>	<b>\$31,548,042.89</b>	<b>\$3,559,733.87</b>	<b>11.28%</b>
	<b>LIABILITIES AND FUND EQUITY TOTALS</b>	<b>\$333,176,156.47</b>	<b>\$337,801,422.60</b>	<b>(\$4,625,266.13)</b>	<b>(1.37%)</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	+++



# Debt Service Fund A/P Invoice Report

Payment Date Range 03/01/24 - 03/31/24  
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