KWA Balance Sheet - Operations Fund

Through 06/30/25
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	236,691.58	92,273.83	144,417.75	156.51
001.02	Cash - Operations: Investment Account	10,440,802.48	11,225,848.74	(785,046.26)	(6.99)
	001 - Cash - Operations: Totals	$10,677,494.06	$11,318,122.57	($640,628.51)	(5.66%)
040	Accounts Receivable	121,168.06	120,756.80	411.26	.34
158	Construction in Progress	1,494,107.26	1,494,107.26	.00	.00
	ASSETS TOTALS	$12,292,769.38	$12,932,986.63	($640,217.25)	(4.95%)
	LIABILITIES AND FUND EQUITY				
	LIABILITIES				
202	Accounts Payable	142,665.87	196,871.66	(54,205.79)	(27.53)
212	Contract Withholding Payable	99,193.75	99,193.75	.00	.00
	LIABILITIES TOTALS	$241,859.62	$296,065.41	($54,205.79)	(18.31%)
	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	(1,332,693.42)	(1,944,379.13)		
	Fund Expenses	1,918,704.88	1,620,743.84		
	FUND EQUITY TOTALS	$12,050,909.76	$12,960,556.51	($909,646.75)	(7.02%)
	LIABILITIES AND FUND EQUITY TOTALS	$12,292,769.38	$13,256,621.92	($963,852.54)	(7.27%)
	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 06/01/25 - 06/30/25
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**									
X06132025	Monthly Bakup Service - Acct #287270517071, 2025-06	Paid by Check #11957		06/05/2025	06/28/2025	06/01/2025		06/12/2025	231.00
			Vendor **10079 - AT&T** Totals			Invoices	1		$231.00
Vendor **10176 - Batteries Plus**									
P83146057	Battery for Generator, IPS	Paid by Check #11958		06/09/2025	07/09/2025	06/09/2025		06/12/2025	248.70
			Vendor **10176 - Batteries Plus** Totals			Invoices	1		$248.70
Vendor **10068 - Comcast Business Services**									
4001, 06-25	Service @ 4001 Fisher Rd - Acct #8529101260033437, 2025-06	Paid by Check #11951		05/24/2025	06/14/2025	06/01/2025		06/05/2025	182.95
			Vendor **10068 - Comcast Business Services** Totals			Invoices	1		$182.95
Vendor **10049 - Consumers Energy**									
203055856134	4255 N Center Rd, 2025-06	Paid by Check #11964		06/15/2025	07/08/2025	06/15/2025		06/18/2025	28.69
			Vendor **10049 - Consumers Energy** Totals			Invoices	1		$28.69
Vendor **10146 - Denise Buckley, LLC**									
2025-KWA-5	Accounting & Audit Preparation Assistance - 2025-05	Paid by Check #11965		06/10/2025	07/10/2025	05/31/2025		06/18/2025	1,725.00
			Vendor **10146 - Denise Buckley, LLC** Totals			Invoices	1		$1,725.00
Vendor **10006 - DTE Energy Co.**									
200375649261	8763 Martin Rd Account # 910040976516, 2025-05	Paid by Check #11959		05/31/2025	06/23/2025	05/31/2025		06/12/2025	3,909.77
8793, 05-25	8793 Martin Rd Account # 920011035333, 2025-05	Paid by Check #11960		06/03/2025	06/25/2025	05/31/2025		06/12/2025	111.51
8949, 06-25	8949 Lakeshore Rd Account # 920011035473, 2025-06	Paid by Check #11966		06/10/2025	07/03/2025	06/09/2025		06/18/2025	148.70
			Vendor **10006 - DTE Energy Co.** Totals			Invoices	3		$4,169.98
Vendor **10010 - Genesee County Drain Commissioner - WWS**									
2025-00002206	Service Agreement with GCDC Water & Waste, 2025-05	Paid by Check #11952		06/03/2025	07/03/2025	05/31/2025		06/05/2025	31,820.00
			Vendor **10010 - Genesee County Drain Commissioner - WWS** Totals			Invoices	1		$31,820.00
Vendor **10099 - Grainger**									
9535165477	Portable Lifeline Sliding Beam Anchor W/D Ring Bolts, HPS & IPS	Paid by Check #11967		06/10/2025	07/10/2025	06/10/2025		06/18/2025	2,683.58
			Vendor **10099 - Grainger** Totals			Invoices	1		$2,683.58
Vendor **10159 - HESCO**									
432	IPS- Hydraulic System Overhaul Continuation	Paid by Check #11953		01/30/2025	03/01/2025	01/30/2025		06/05/2025	8,165.56
			Vendor **10159 - HESCO** Totals			Invoices	1		$8,165.56
Vendor **10188 - John E. Green Co.**									
210563	Removal and Reinstallation of Motor and Pump #1, LHPS	Paid by Check #11968		06/16/2025	07/16/2025	06/16/2025		06/18/2025	23,000.00
			Vendor **10188 - John E. Green Co.** Totals			Invoices	1		$23,000.00
Vendor **10091 - Kerrigan Lawn Care**									

Operations Fund A/P Invoice Report

Payment Date Range 06/01/25 - 06/30/25
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
7142	Lawn Maintenance 2025-05	Paid by Check #11954		06/01/2025	07/01/2025	05/31/2025		06/05/2025	630.00
		Vendor **10091 - Kerrigan Lawn Care** Totals				Invoices	1		$630.00
Vendor **10022 - McGraw Morris P.C.**									
13915	Legal, 2025-05	Paid by Check #11961		06/11/2025	07/11/2025	05/31/2025		06/12/2025	33.00
		Vendor **10022 - McGraw Morris P.C.** Totals				Invoices	1		$33.00
Vendor **10104 - Michigan CAT**									
SD17360931	IPS- Caterpillar Generator Annual Maintenance	Paid by Check #11955		05/16/2025	06/15/2025	05/16/2025		06/05/2025	1,492.00
		Vendor **10104 - Michigan CAT** Totals				Invoices	1		$1,492.00
Vendor **10193 - Radwell International, LLC**									
35432682	Repair of Electrical Components, LHPS	Paid by Check #11956		05/30/2025	06/29/2025	05/30/2025		06/05/2025	2,596.73
35432723	Repair of Electrical Components, LHPS	Paid by Check #11956		05/30/2025	06/29/2025	05/30/2025		06/05/2025	5,180.00
		Vendor **10193 - Radwell International, LLC** Totals				Invoices	2		$7,776.73
Vendor **10168 - Raftelis Financial Consultants, Inc.**									
40045	Determine KWA Buy-In, Continued Work in Fiscal 2025	Paid by Check #11969		06/13/2025	07/13/2025	05/31/2025		06/18/2025	710.00
		Vendor **10168 - Raftelis Financial Consultants, Inc.** Totals				Invoices	1		$710.00
Vendor **10090 - SemcoEnergy**									
06-25	4101 Fisher Rd, 2025-06	Paid by Check #11970		06/09/2025	07/08/2025	06/09/2025		06/18/2025	140.17
		Vendor **10090 - SemcoEnergy** Totals				Invoices	1		$140.17
Vendor **10169 - Vanguard Fire & Security Systems, Inc.**									
IN00493018	Fire Extinguisher Inspection - IPS	Paid by Check #11962		06/09/2025	07/09/2025	06/09/2025		06/12/2025	220.00
IN00493019	Fire Extinguisher Inspection-LHPS	Paid by Check #11962		06/09/2025	07/09/2025	06/09/2025		06/12/2025	212.00
		Vendor **10169 - Vanguard Fire & Security Systems, Inc.** Totals				Invoices	2		$432.00
Vendor **10057 - Verizon Wireless**									
6115375045	Video & SCADA Service - Acct #942170730-00001, 2025-06	Paid by Check #11971		06/06/2025	06/28/2025	06/06/2025		06/20/2025	218.03
		Vendor **10057 - Verizon Wireless** Totals				Invoices	1		$218.03
Vendor **10062 - Worth Township D.P.W.**									
4001, 05-25	4001 Fisher Rd - Lake Huron Pump Station, 2025-05	Paid by Check #11963		06/04/2025	06/28/2025	05/31/2025		06/12/2025	92.51
		Vendor **10062 - Worth Township D.P.W.** Totals				Invoices	1		$92.51
		Grand Totals				Invoices	23		$83,779.90

KWA 2025 Operations Budget

Through 06/30/25

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	121,168.06	.00	971,176.60	477,988.40	67	935,999.64
Interest	480,000.00	.00	480,000.00	37,440.08	.00	361,516.82	118,483.18	75	489,675.42
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	$158,608.14	$0.00	$1,332,693.42	$1,065,060.58	56%	$1,425,675.06
EXPENSE									
Professional Services	177,000.00	.00	177,000.00	1,930.50	14,982.71	61,921.29	100,096.00	43	73,907.08
Insurances	38,400.00	.00	38,400.00	230.53	.00	35,903.36	2,496.64	93	33,008.21
Administration	381,840.00	.00	381,840.00	31,820.00	95,460.00	286,380.00	.00	100	242,604.00
Utilities	746,500.00	(150,000.00)	596,500.00	3,756.90	5,242.57	358,664.29	232,593.14	61	533,531.64
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	3,115.58	.00	22,146.38	5,153.62	81	1,019.51
Repairs and Maintenance	506,225.00	135,700.00	641,925.00	129,356.71	65,343.25	421,960.78	154,620.97	76	228,007.85
Capital Outlay	.00	468,589.00	468,589.00	.00	500.00	468,589.08	(500.08)	100	.00
EXPENSE TOTALS	$1,929,165.00	$468,589.00	$2,397,754.00	$170,210.22	$181,528.53	$1,718,704.88	$497,520.59	79%	$1,173,537.85
Fund **1000 - Operations** Totals									
REVENUE TOTALS	1,929,165.00	468,589.00	2,397,754.00	158,608.14	.00	1,332,693.42	1,065,060.58	56%	1,425,675.06
EXPENSE TOTALS	1,929,165.00	468,589.00	2,397,754.00	170,210.22	181,528.53	1,718,704.88	497,520.59	79%	1,173,537.85
Fund **1000 - Operations** Totals	$0.00	$0.00	$0.00	($11,602.08)	($181,528.53)	($386,011.46)	$567,539.99		$252,137.21
Grand Totals									
REVENUE TOTALS	1,929,165.00	468,589.00	2,397,754.00	158,608.14	.00	1,332,693.42	1,065,060.58	56%	1,425,675.06
EXPENSE TOTALS	1,929,165.00	468,589.00	2,397,754.00	170,210.22	181,528.53	1,718,704.88	497,520.59	79%	1,173,537.85
Grand Totals	$0.00	$0.00	$0.00	($11,602.08)	($181,528.53)	($386,011.46)	$567,539.99		$252,137.21

KWA Balance Sheet - Debt Service Fund

Through 06/30/25
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	16,122,188.12	15,582,529.95	539,658.17	3.46
010.02	Cash - Restricted: Bond Debt Service Account	10,841,475.00	16,087,398.40	(5,245,923.40)	(32.61)
010.03	Cash - Restricted: Bond Reserve - Series 2018	2,128,313.75	4,513,046.43	(2,384,732.68)	(52.84)
	010 - Cash - Restricted: Totals	$29,091,976.87	$36,182,974.78	($7,090,997.91)	(19.60%)
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 Issuance Costs**				
124.01	Bond Issuance Costs Refunding Series 2024	355,428.24	.00	355,428.24	+++
	124 - Bond Issuance 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	$324,304,709.78	$331,385,602.05	($7,080,892.27)	(2.14%)
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)

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	(15,589,643.76)	(20,825,707.20)		
	Fund Expenses	13,291,006.84	18,515,143.21		
	FUND EQUITY TOTALS	$36,157,243.80	$36,169,170.87	($11,927.07)	(0.03%)
	LIABILITIES AND FUND EQUITY TOTALS	$324,304,709.78	$333,696,166.04	($9,391,456.26)	(2.81%)
	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 06/01/25 - 06/30/25
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