



KWA Balance Sheet - Operations Fund

Through 03/31/25

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	149,117.97	92,273.83	56,844.14	61.60
001.02	Cash - Operations: Investment Account	10,327,428.54	11,225,848.74	(898,420.20)	(8.00)
	001 - Cash - Operations: Totals	\$10,476,546.51	\$11,318,122.57	(\$841,576.06)	(7.44%)
040	Accounts Receivable	104,698.59	120,756.80	(16,058.21)	(13.30)
158	Construction in Progress	1,494,107.26	1,494,107.26	.00	.00
	ASSETS TOTALS	\$12,075,352.36	\$12,932,986.63	(\$857,634.27)	(6.63%)
LIABILITIES AND FUND EQUITY					
LIABILITIES					
202	Accounts Payable	42,744.61	196,871.66	(154,127.05)	(78.29)
212	Contract Withholding Payable	99,193.75	99,193.75	.00	.00
	LIABILITIES TOTALS	\$141,938.36	\$296,065.41	(\$154,127.05)	(52.06%)
FUND EQUITY					
395	Unrestricted Net Position	12,313,285.93	12,313,285.93	.00	.00
	FUND EQUITY TOTALS Prior to Current Year Changes	\$12,313,285.93	\$12,313,285.93	\$0.00	0.00%
	Prior Year Fund Equity Adjustment	(323,635.29)	.00		
	Fund Revenues	(888,098.37)	(1,944,379.13)		
	Fund Expenses	1,591,605.59	1,620,743.84		
	FUND EQUITY TOTALS	\$11,933,414.00	\$12,636,921.22	(\$703,507.22)	(5.57%)
	LIABILITIES AND FUND EQUITY TOTALS	\$12,075,352.36	\$12,932,986.63	(\$857,634.27)	(6.63%)
	Fund 1000 - Operations Totals	\$0.00	\$0.00	\$0.00	+++
	Fund Type Enterprise Funds Totals	\$0.00	\$0.00	\$0.00	+++
	Fund Category Proprietary Funds Totals	\$0.00	\$0.00	\$0.00	+++
	Grand Totals	\$0.00	\$0.00	\$0.00	+++



Operations Fund A/P Invoice Report

Payment Date Range 03/01/25 - 03/31/25
 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									
X03132025	Monthly Backup Service - Acct #287270517071, 2025-03	Paid by Check #11893		03/05/2025	03/28/2025	03/01/2025		03/17/2025	236.00
Vendor 10079 - AT&T Totals							Invoices	1	<u>\$236.00</u>
Vendor 10068 - Comcast Business Services									
4001, 03-25	Service @ 4001 Fisher Rd - Acct #8529101260033437, 2025-03	Paid by Check #11887		02/24/2025	03/17/2025	03/01/2025		03/07/2025	182.95
Vendor 10068 - Comcast Business Services Totals							Invoices	1	<u>\$182.95</u>
Vendor 10146 - Denise Buckley, LLC									
2025-KWA-1	Accounting & Audit Preparation Assistance - 2025-01	Paid by Check #11888		02/26/2025	03/28/2025	01/31/2025		03/07/2025	2,824.40
2025-KWA-2	Accounting & Audit Preparation Assistance - 2025-02	Paid by Check #11900		03/21/2025	04/20/2025	02/28/2025		03/27/2025	1,811.25
Vendor 10146 - Denise Buckley, LLC Totals							Invoices	2	<u>\$4,635.65</u>
Vendor 10006 - DTE Energy Co.									
200125627985	8763 Martin Rd Account # 910040976516, 2025-02	Paid by Check #11890		02/25/2025	03/19/2025	02/24/2025		03/07/2025	5,195.62
200475278159	4001 Fisher Rd Account # 910041017328, 2025-02	Paid by Check #11889		02/27/2025	03/21/2025	02/23/2025		03/07/2025	46,467.73
8793, 02-25	8793 Martin Rd Account # 920011035333, 2025-02	Paid by Check #11894		03/04/2025	03/26/2025	02/28/2025		03/17/2025	108.81
Vendor 10006 - DTE Energy Co. Totals							Invoices	3	<u>\$51,772.16</u>
Vendor 10010 - Genesee County Drain Commissioner - WWS									
2025-00002203	Service Agreement with GCDC Water & Waste, 2025-02	Paid by Check #11891		03/01/2025	04/04/2025	02/28/2025		03/07/2025	31,820.00
Vendor 10010 - Genesee County Drain Commissioner - WWS Totals							Invoices	1	<u>\$31,820.00</u>
Vendor 10091 - Kerrigan Lawn Care									
7029	Lawn Maintenance 2025-02	Paid by Check #11892		02/27/2025	03/14/2025	02/17/2025		03/07/2025	400.00
Vendor 10091 - Kerrigan Lawn Care Totals							Invoices	1	<u>\$400.00</u>
Vendor 10022 - McGraw Morris P.C.									
13360	Legal, 2025-02	Paid by Check #11895		03/10/2025	04/09/2025	02/28/2025		03/17/2025	33.00
Vendor 10022 - McGraw Morris P.C. Totals							Invoices	1	<u>\$33.00</u>
Vendor 10057 - Verizon Wireless									
6107870156	Video & SCADA Service - Acct #942170730-00001, 2025-03	Paid by Check #11896		03/06/2025	03/29/2025	03/01/2025		03/17/2025	218.13
Vendor 10057 - Verizon Wireless Totals							Invoices	1	<u>\$218.13</u>
Vendor 10062 - Worth Township D.P.W.									
4001, 02-25	4001 Fisher Rd - Lake Huron Pump Station, 2025-02	Paid by Check #11897		03/05/2025	03/28/2025	02/28/2025		03/17/2025	92.51
Vendor 10062 - Worth Township D.P.W. Totals							Invoices	1	<u>\$92.51</u>
Grand Totals							Invoices	12	<u>\$89,390.40</u>



KWA 2025 Operations Budget

Through 03/31/25
 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	104,698.59	.00	639,955.49	809,209.51	44	599,540.66
Interest	480,000.00	.00	480,000.00	38,647.89	.00	248,142.88	231,857.12	52	327,982.58
Other Revenues	.00	.00	.00	.00	.00	.00	.00	+++	.00
Board Approved use of Previous Year Reserves	.00	469,089.00	469,089.00	.00	.00	.00	469,089.00	0	.00
REVENUE TOTALS	\$1,929,165.00	\$469,089.00	\$2,398,254.00	\$143,346.48	\$0.00	\$888,098.37	\$1,510,155.63	37%	\$927,523.24
EXPENSE									
Professional Services	177,000.00	.00	177,000.00	1,676.00	20,982.71	55,822.29	100,195.00	43	64,302.96
Insurances	38,400.00	.00	38,400.00	246.96	.00	35,171.83	3,228.17	92	32,396.55
Administration	381,840.00	.00	381,840.00	31,820.00	190,920.00	190,920.00	.00	100	161,736.00
Utilities	746,500.00	(150,000.00)	596,500.00	6,759.95	5,449.94	321,986.67	269,063.39	55	283,273.81
Chemicals	73,000.00	(6,000.00)	67,000.00	.00	.00	63,139.70	3,860.30	94	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	21,600.00	25,800.00	200.00	18,403.26	597.54	6,799.20	74	396.51
Repairs and Maintenance	506,225.00	134,400.00	640,625.00	17,509.16	106,208.01	255,378.48	279,038.51	56	158,900.19
Capital Outlay	.00	469,089.00	469,089.00	.00	500.00	468,589.08	(.08)	100	.00
EXPENSE TOTALS	\$1,929,165.00	\$469,089.00	\$2,398,254.00	\$58,212.07	\$342,463.92	\$1,391,605.59	\$664,184.49	72%	\$762,465.58
Fund 1000 - Operations Totals									
REVENUE TOTALS	1,929,165.00	469,089.00	2,398,254.00	143,346.48	.00	888,098.37	1,510,155.63	37%	927,523.24
EXPENSE TOTALS	1,929,165.00	469,089.00	2,398,254.00	58,212.07	342,463.92	1,391,605.59	664,184.49	72%	762,465.58
Fund 1000 - Operations Totals	\$0.00	\$0.00	\$0.00	\$85,134.41	(\$342,463.92)	(\$503,507.22)	\$845,971.14		\$165,057.66
Grand Totals									
REVENUE TOTALS	1,929,165.00	469,089.00	2,398,254.00	143,346.48	.00	888,098.37	1,510,155.63	37%	927,523.24
EXPENSE TOTALS	1,929,165.00	469,089.00	2,398,254.00	58,212.07	342,463.92	1,391,605.59	664,184.49	72%	762,465.58
Grand Totals	\$0.00	\$0.00	\$0.00	\$85,134.41	(\$342,463.92)	(\$503,507.22)	\$845,971.14		\$165,057.66



KWA Balance Sheet - Debt Service Fund

Through 03/31/25

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	58,147.53	342,233.35	(284,085.82)	(83.01)
	002 - Cash - Construction: Totals	\$58,147.53	\$342,233.35	(\$284,085.82)	(83.01%)
010	Cash - Restricted:				
010.01	Cash - Restricted: Bond Reserve - Series 2014	15,947,121.47	15,582,529.95	364,591.52	2.34
010.02	Cash - Restricted: Bond Debt Service Account	11,354,541.72	16,087,398.40	(4,732,856.68)	(29.42)
010.03	Cash - Restricted: Bond Reserve - Series 2018	2,105,202.93	4,513,046.43	(2,407,843.50)	(53.35)
	010 - Cash - Restricted: Totals	\$29,406,866.12	\$36,182,974.78	(\$6,776,108.66)	(18.73%)
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	\$324,614,169.14	\$331,385,602.05	(\$6,771,432.91)	(2.04%)
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 03/31/25

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	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
FUND EQUITY TOTALS Prior to Current Year Changes		\$31,548,042.89	\$31,548,042.89	\$0.00	0.00%
Prior Year Fund Equity Adjustment		(2,310,563.99)	.00		
Fund Revenues		(10,953,096.34)	(20,825,707.20)		
Fund Expenses		8,345,000.06	18,515,143.21		
FUND EQUITY TOTALS		\$36,466,703.16	\$33,858,606.88	\$2,608,096.28	7.70%
LIABILITIES AND FUND EQUITY TOTALS		\$324,614,169.14	\$331,385,602.05	(\$6,771,432.91)	(2.04%)
Fund 2400 - LHI Totals		\$0.00	\$0.00	\$0.00	+++
Fund Type Enterprise Funds Totals		\$0.00	\$0.00	\$0.00	+++
Fund Category Proprietary Funds 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 03/01/25 - 03/31/25
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