



KWA Balance Sheet - Operations Fund

Through 12/31/23

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	89,051.67	175,458.23	(86,406.56)	(49.25)
001.02	Cash - Operations: Investment Account	11,822,379.40	11,902,789.40	(80,410.00)	(.68)
	001 - Cash - Operations: Totals	\$11,911,431.07	\$12,078,247.63	(\$166,816.56)	(1.38%)
040	Accounts Receivable	110,548.20	149,037.43	(38,489.23)	(25.83)
118	Prepaid Expense	.00	804.00	(804.00)	(100.00)
158	Construction in Progress	454,527.01	454,527.01	.00	.00
	ASSETS TOTALS	\$12,476,506.28	\$12,682,616.07	(\$206,109.79)	(1.63%)
LIABILITIES AND FUND EQUITY					
LIABILITIES					
202	Accounts Payable	72,711.62	326,577.64	(253,866.02)	(77.74)
212	Contract Withholding Payable	42,752.50	42,752.50	.00	.00
	LIABILITIES TOTALS	\$115,464.12	\$369,330.14	(\$253,866.02)	(68.74%)
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	.00			
	Fund Revenues	(469,898.28)			
	Fund Expenses	422,142.05			
	FUND EQUITY TOTALS	\$12,361,042.16	\$12,313,285.93	\$47,756.23	0.39%
	LIABILITIES AND FUND EQUITY TOTALS	\$12,476,506.28	\$12,682,616.07	(\$206,109.79)	(1.63%)
	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 12/01/23 - 12/31/23
 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									
X12132023	Monthly Backup Service - Acct #287270517071, 2023-12	Paid by Check #11609		12/05/2023	12/28/2023	12/06/2023		12/19/2023	232.00
Vendor 10079 - AT&T Totals							Invoices	1	\$232.00
Vendor 10068 - Comcast Business Services									
4001, 12-23	Service @ 4001 Fisher Rd - Acct #8529101260033437, 2023-12	Paid by Check #11596		11/24/2023	12/15/2023	12/01/2023		12/04/2023	156.85
Vendor 10068 - Comcast Business Services Totals							Invoices	1	\$156.85
Vendor 10049 - Consumers Energy									
204211931170	4255 N Center Rd, 2023-12	Paid by Check #11605		12/13/2023	01/05/2024	12/13/2023		12/19/2023	28.79
Vendor 10049 - Consumers Energy Totals							Invoices	1	\$28.79
Vendor 10146 - Denise Buckley, LLC									
2023-KWA-11	Accounting & Audit Preparation Assistance - 2023-11	Paid by Check #11600		12/06/2023	12/31/2023	11/30/2023		12/11/2023	2,576.00
Vendor 10146 - Denise Buckley, LLC Totals							Invoices	1	\$2,576.00
Vendor 10006 - DTE Energy Co.									
200164699757	4001 Fisher Rd Account # 910041017328, 2023-11	Paid by Check #11601		11/20/2023	12/21/2023	11/20/2023		12/11/2023	32,678.65
200274657621	8763 Martin Rd Account # 910040976516, 2023-11	Paid by Check #11597		11/21/2023	12/19/2023	11/21/2023		12/04/2023	5,025.32
8793, 11-23	8793 Martin Rd Account # 920011035333, 2023-11	Paid by Check #11602		12/01/2023	12/27/2023	11/30/2023		12/11/2023	100.46
8949, 11-23	8949 Lakeshore Rd Account # 920011035473, 2023-11	Paid by Check #11606		12/08/2023	01/03/2024	11/30/2023		12/19/2023	79.59
Vendor 10006 - DTE Energy Co. Totals							Invoices	4	\$37,884.02
Vendor 10010 - Genesee County Drain Commissioner - WWS									
2023-00002012	Service Agreement with GCDC Water & Waste, 2023-11	Paid by Check #11598		12/01/2023	12/31/2023	11/30/2023		12/04/2023	26,956.00
Vendor 10010 - Genesee County Drain Commissioner - WWS Totals							Invoices	1	\$26,956.00
Vendor 10022 - McGraw Morris P.C.									
11327	Legal, 2023-11	Paid by Check #11599		12/01/2023	12/31/2023	11/30/2023		12/04/2023	225.00
11328	LCRC Litigation, 2023-11	Paid by Check #11599		12/01/2023	12/31/2023	11/30/2023		12/04/2023	2,087.82
Vendor 10022 - McGraw Morris P.C. Totals							Invoices	2	\$2,312.82
Vendor 10026 - Plante & Moran, PLLC									
10138410	Audit - Fiscal Year 2023 - Progress Bill #1	Paid by Check #11610		12/20/2023	01/20/2024	12/20/2023		12/27/2023	22,900.00
Vendor 10026 - Plante & Moran, PLLC Totals							Invoices	1	\$22,900.00
Vendor 10165 - Rotor Electric Company of Michigan, LLC									
PA #4	Standby Generator at Lake Huron Pump Station	Paid by Check #11603		10/25/2023	12/15/2023	09/30/2023		12/11/2023	246,600.00
Vendor 10165 - Rotor Electric Company of Michigan, LLC Totals							Invoices	1	\$246,600.00
Vendor 10090 - SemcoEnergy									
12-23	4101 Fisher Rd, 2023-12	Paid by Check #11611		12/08/2023	01/08/2024	12/08/2023		12/27/2023	566.43
Vendor 10090 - SemcoEnergy Totals							Invoices	1	\$566.43



Operations Fund A/P Invoice Report

Payment Date Range 12/01/23 - 12/31/23
 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									
9951049218	Scada Monthly Service - Acct #542072785-00001, 2023-12	Paid by Check #11608		12/06/2023	12/29/2023	12/06/2023		12/19/2023	176.84
9951095314	IPS Video Service - Acct #942170730-00001, 2023-12	Paid by Check #11607		12/06/2023	12/29/2023	12/06/2023		12/19/2023	40.01
Vendor 10057 - Verizon Wireless Totals							Invoices	2	\$216.85
Vendor 10062 - Worth Township D.P.W.									
11-23	4001 Fisher Rd - Lake Huron Pump Station, 2023-11	Paid by Check #11604		12/05/2023	12/28/2023	11/30/2023		12/11/2023	92.51
Vendor 10062 - Worth Township D.P.W. Totals							Invoices	1	\$92.51
Grand Totals							Invoices	17	\$340,522.27



KWA 2024 Operations Budget

Through 12/31/23
 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
Fund 1000 - Operations									
REVENUE									
Commodity	1,288,147.00	.00	1,288,147.00	110,548.20	.00	303,708.28	984,438.72	24	1,665,468.78
Interest	480,000.00	.00	480,000.00	55,974.59	.00	166,190.00	313,810.00	35	539,104.03
Other Revenues	.00	.00	.00	.00	.00	.00	.00	+++	35,495.00
Board Approved use of Previous Year Reserves	500.00	.00	500.00	.00	.00	.00	500.00	0	.00
REVENUE TOTALS	\$1,768,647.00	\$0.00	\$1,768,647.00	\$166,522.79	\$0.00	\$469,898.28	\$1,298,748.72	27%	\$2,240,067.81
EXPENSE									
Professional Services	275,600.00	.00	275,600.00	26,729.26	26,071.74	34,687.49	214,840.77	22	104,268.27
Insurances	36,200.00	.00	36,200.00	182.56	.00	32,321.79	3,878.21	89	34,128.22
Administration	323,472.00	.00	323,472.00	26,956.00	242,604.00	80,868.00	.00	100	323,472.00
Utilities	696,675.00	.00	696,675.00	37,967.28	12,419.64	120,981.83	563,273.53	19	594,967.33
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	300.00	.00	3,900.00	7	2,625.55
Repairs and Maintenance	369,000.00	(2,500.00)	366,500.00	.00	30,768.62	91,823.38	243,908.00	33	80,059.67
Capital Outlay	500.00	.00	500.00	.00	500.00	.00	.00	100	246,600.00
EXPENSE TOTALS	\$1,768,647.00	\$0.00	\$1,768,647.00	\$91,835.10	\$312,664.00	\$422,142.05	\$1,033,840.95	42%	\$1,442,933.30
Fund 1000 - Operations Totals									
REVENUE TOTALS	1,768,647.00	.00	1,768,647.00	166,522.79	.00	469,898.28	1,298,748.72	27%	2,240,067.81
EXPENSE TOTALS	1,768,647.00	.00	1,768,647.00	91,835.10	312,664.00	422,142.05	1,033,840.95	42%	1,442,933.30
Fund 1000 - Operations Totals	\$0.00	\$0.00	\$0.00	\$74,687.69	(\$312,664.00)	\$47,756.23	\$264,907.77		\$797,134.51
Grand Totals									
REVENUE TOTALS	1,768,647.00	.00	1,768,647.00	166,522.79	.00	469,898.28	1,298,748.72	27%	2,240,067.81
EXPENSE TOTALS	1,768,647.00	.00	1,768,647.00	91,835.10	312,664.00	422,142.05	1,033,840.95	42%	1,442,933.30
Grand Totals	\$0.00	\$0.00	\$0.00	\$74,687.69	(\$312,664.00)	\$47,756.23	\$264,907.77		\$797,134.51



KWA Balance Sheet - Debt Service Fund

Through 12/31/23

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	342,233.35	342,233.35	.00	.00
	002 - Cash - Construction: Totals	\$342,233.35	\$342,233.35	\$0.00	0.00%
010	Cash - Restricted:				
010.01	Cash - Restricted: Bond Reserve - Series 2014	15,379,348.30	18,838,141.74	(3,458,793.44)	(18.36)
010.02	Cash - Restricted: Bond Debt Service Account	7,578,948.81	15,360,780.68	(7,781,831.87)	(50.66)
010.03	Cash - Restricted: Bond Reserve - Series 2018	4,454,200.48	3,033,729.61	1,420,470.87	46.82
	010 - Cash - Restricted: Totals	\$27,412,497.59	\$37,232,652.03	(\$9,820,154.44)	(26.38%)
020	Cash on Deposit:				
020.04	Cash on Deposit: 40th Circuit Court - Lapeer Cnty	66,666.67	66,666.67	.00	.00
	020 - Cash on Deposit: Totals	\$66,666.67	\$66,666.67	\$0.00	0.00%
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
	ASSETS TOTALS	\$327,981,268.16	\$337,801,422.60	(\$9,820,154.44)	(2.91%)
LIABILITIES AND FUND EQUITY					
LIABILITIES					
212	Contract Withholding Payable	314,649.99	314,649.99	.00	.00
250	Bonds Payable - Current				
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)
	250 - Bonds Payable - Current Totals	\$0.00	\$6,760,000.00	(\$6,760,000.00)	(100.00%)
251	Interest Payable				
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
	251 - Interest Payable Totals	\$5,368,015.60	\$5,368,015.60	\$0.00	0.00%
252	Lease Payable - Current Portion				
252.01	Lease Payable - Current Portion GCDC-WWS, Series 2013	.00	1,425,000.00	(1,425,000.00)	(100.00)
	252 - Lease Payable - Current Portion Totals	\$0.00	\$1,425,000.00	(\$1,425,000.00)	(100.00%)
253	Lease Interest Payable				
253.01	Lease Interest Payable GCDC-WWS, Series 2013	301,672.45	301,672.45	.00	.00
	253 - Lease Interest Payable Totals	\$301,672.45	\$301,672.45	\$0.00	0.00%
289	Premium on Bonds				
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
	289 - Premium on Bonds Totals	\$13,364,394.03	\$13,364,394.03	\$0.00	0.00%



KWA Balance Sheet - Debt Service Fund

Through 12/31/23

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				
300	Bonds Payable - Long-term				
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
	300 - Bonds Payable - Long-term Totals	\$245,795,000.00	\$245,795,000.00	\$0.00	0.00%
301	Lease Payable - Long Term				
301.01	Lease Payable - Long Term GCDC-WWS, Series 2013	27,666,000.00	27,666,000.00	.00	.00
	301 - Lease Payable - Long Term Totals	\$27,666,000.00	\$27,666,000.00	\$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%
	LIABILITIES TOTALS	\$298,068,379.71	\$306,253,379.71	(\$8,185,000.00)	(2.67%)
	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	.00			
	Fund Revenues	(5,196,696.26)			
	Fund Expenses	6,831,850.70			
	FUND EQUITY TOTALS	\$29,912,888.45	\$31,548,042.89	(\$1,635,154.44)	(5.18%)
	LIABILITIES AND FUND EQUITY TOTALS	\$327,981,268.16	\$337,801,422.60	(\$9,820,154.44)	(2.91%)
	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 12/01/23 - 12/31/23
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