



KWA Balance Sheet - Operations Fund

Through 02/28/23

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	116,295.83	121,923.63	(5,627.80)	(4.62)
001.02	Cash - Operations: Investment Account	11,350,128.81	10,863,685.37	486,443.44	4.48
	001 - Cash - Operations: Totals	\$11,466,424.64	\$10,985,609.00	\$480,815.64	4.38%
040	Accounts Receivable	107,510.92	262,365.45	(154,854.53)	(59.02)
118	Prepaid Expense	.00	12,084.30	(12,084.30)	(100.00)
158	Construction in Progress	180,527.01	180,527.01	.00	.00
	ASSETS TOTALS	\$11,754,462.57	\$11,440,585.76	\$313,876.81	2.74%
LIABILITIES AND FUND EQUITY					
LIABILITIES					
202	Accounts Payable	95,386.57	155,681.84	(60,295.27)	(38.73)
212	Contract Withholding Payable	15,352.50	15,352.50	.00	.00
	LIABILITIES TOTALS	\$110,739.07	\$171,034.34	(\$60,295.27)	(35.25%)
FUND EQUITY					
395	Unrestricted Net Position	11,269,551.42	11,269,551.42	.00	.00
	FUND EQUITY TOTALS Prior to Current Year Changes	\$11,269,551.42	\$11,269,551.42	\$0.00	0.00%
	Prior Year Fund Equity Adjustment	.00			
	Fund Revenues	(829,762.69)			
	Fund Expenses	455,590.61			
	FUND EQUITY TOTALS	\$11,643,723.50	\$11,269,551.42	\$374,172.08	3.32%
	LIABILITIES AND FUND EQUITY TOTALS	\$11,754,462.57	\$11,440,585.76	\$313,876.81	2.74%
	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 02/01/23 - 02/28/23
 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 10060 - A - Frame Awards									
105222	Sub Plates for (Emmendorfer & Haskins)	Paid by Check #11384		02/02/2023	03/02/2023	02/02/2023		02/06/2023	23.50
105223	Sublimated Plaques for (Green & Zelenko)	Paid by Check #11384		02/02/2023	03/02/2023	02/02/2023		02/06/2023	30.00
Vendor 10060 - A - Frame Awards Totals							Invoices	2	\$53.50
Vendor 10079 - AT&T									
X02132023	Monthly Backup Service - Acct #287270517071, 2023-02	Paid by Check #11398		02/05/2023	02/28/2023	02/05/2023		02/22/2023	219.00
Vendor 10079 - AT&T Totals							Invoices	1	\$219.00
Vendor 10167 - Automation Direct, Inc.									
14393473	Parts for PLC Modification for HPS	Paid by Check #11397		11/18/2022	12/18/2022	11/18/2022		02/22/2023	139.00
Vendor 10167 - Automation Direct, Inc. Totals							Invoices	1	\$139.00
Vendor 10068 - Comcast Business Services									
01/24/23	Service @ 4001 Fisher Rd - Acct #8529101260033437, 2023-02	Paid by Check #11385		01/24/2023	02/14/2023	02/03/2023		02/06/2023	156.85
Vendor 10068 - Comcast Business Services Totals							Invoices	1	\$156.85
Vendor 10049 - Consumers Energy									
204122400134CR	4255 N Center Rd, 2022-12	Paid by Check #11399		12/14/2022	01/06/2023	12/14/2022		02/22/2023	(45.73)
205190321667	4255 N Center Rd, 2023-01	Paid by Check #11399		01/16/2023	02/08/2023	01/16/2023		02/22/2023	28.81
204300477196	4255 N Center Rd, 2023-02	Paid by Check #11399		02/14/2023	03/09/2023	02/14/2023		02/22/2023	28.81
Vendor 10049 - Consumers Energy Totals							Invoices	3	\$11.89
Vendor 10155 - Deneweth, Dugan & Parfitt, P.C.									
180472	KWA vs LCRC re: S.4006 & S.4007	Paid by Check #11386		01/20/2023	02/20/2023	12/31/2022		02/06/2023	50.00
Vendor 10155 - Deneweth, Dugan & Parfitt, P.C. Totals							Invoices	1	\$50.00
Vendor 10146 - Denise Buckley, LLC									
2023-KWA-1	Accounting & Audit Preparation Assistance - 2023-01	Paid by Check #11391		02/07/2023	03/07/2023	01/31/2023		02/15/2023	1,944.00
Vendor 10146 - Denise Buckley, LLC Totals							Invoices	1	\$1,944.00
Vendor 10006 - DTE Energy Co.									
200443924204	8763 Martin Rd Account # 910040976516, 2023-01	Paid by Check #11387		01/25/2023	02/20/2023	01/25/2023		02/06/2023	4,661.76
8793, 01-23	8793 Martin Rd Account # 920011035333, 2023-01	Paid by Check #11388		01/31/2023	02/23/2023	01/31/2023		02/06/2023	87.45
8949, 01-23	8949 Lakeshore Rd Account # 920011035473, 2023-01	Paid by Check #11392		02/08/2023	03/03/2023	01/31/2023		02/15/2023	40.87
Vendor 10006 - DTE Energy Co. Totals							Invoices	3	\$4,790.08



Operations Fund A/P Invoice Report

Payment Date Range 02/01/23 - 02/28/23
 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 10010 - Genesee County Drain Commissioner - WWS									
2023-00002002	Service Agreement with GCDC Water & Waste, 2023-01	Paid by Check #11389		02/01/2023	03/03/2023	01/31/2023		02/06/2023	26,956.00
Vendor 10010 - Genesee County Drain Commissioner - WWS Totals						Invoices	1		\$26,956.00
Vendor 10091 - Kerrigan Lawn Care									
5719	LHS 4001 Fisher Rd - 2023-01	Paid by Check #11393		02/02/2023	03/02/2023	01/27/2023		02/15/2023	100.00
Vendor 10091 - Kerrigan Lawn Care Totals						Invoices	1		\$100.00
Vendor 10022 - McGraw Morris P.C.									
9971	Legal, 2023-01	Paid by Check #11394		02/08/2023	03/08/2023	01/31/2023		02/15/2023	285.00
9972	LCRC Litigation, 2023-01	Paid by Check #11394		02/08/2023	03/08/2023	01/31/2023		02/15/2023	3,887.82
Vendor 10022 - McGraw Morris P.C. Totals						Invoices	2		\$4,172.82
Vendor 10075 - PFM Financial Advisors LLC									
123923	Disclosure & Filing Fee for 2022 Audit on EMMA.	Paid by Check #11400		02/16/2023	03/16/2023	02/28/2023		02/22/2023	1,000.00
Vendor 10075 - PFM Financial Advisors LLC Totals						Invoices	1		\$1,000.00
Vendor 10026 - Plante & Moran, PLLC									
2242152	Audit - Fiscal Year 2022	Paid by Check #11390		01/27/2023	02/27/2023	01/27/2023		02/06/2023	15,975.00
Vendor 10026 - Plante & Moran, PLLC Totals						Invoices	1		\$15,975.00
Vendor 10090 - SemcoEnergy									
02-23	4101 Fisher Rd, 2023-02	Paid by Check #11401		02/08/2023	03/09/2023	02/08/2023		02/22/2023	778.64
Vendor 10090 - SemcoEnergy Totals						Invoices	1		\$778.64
Vendor 10057 - Verizon Wireless									
9927024961	Scada Monthly Service - Acct #542072785-00001, 2023-02	Paid by Check #11402		02/06/2023	02/26/2023	02/06/2023		02/22/2023	175.96
9927070104	IPS Video Service - Acct #942170730-00001, 2023-02	Paid by Check #11402		02/06/2023	02/26/2023	02/06/2023		02/22/2023	40.01
Vendor 10057 - Verizon Wireless Totals						Invoices	2		\$215.97
Vendor 10062 - Worth Township D.P.W.									
01-23	4001 Fisher Rd - Lake Huron Pump Station, 2023-01	Paid by Check #11395		02/07/2023	02/28/2023	01/31/2023		02/15/2023	136.46
Vendor 10062 - Worth Township D.P.W. Totals						Invoices	1		\$136.46
Grand Totals						Invoices	23		\$56,699.21



KWA 2023 Operations Budget

Through 02/28/23
 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	1,609,472.00	.00	1,609,472.00	107,510.92	.00	643,319.25	966,152.75	40	2,542,812.63
Interest	120,000.00	.00	120,000.00	41,100.71	.00	186,443.44	(66,443.44)	155	64,371.89
REVENUE TOTALS	\$1,729,472.00	\$0.00	\$1,729,472.00	\$148,611.63	\$0.00	\$829,762.69	\$899,709.31	48%	\$2,607,184.52
EXPENSE									
Professional Services	215,600.00	.00	215,600.00	4,348.00	34,252.00	57,825.88	123,522.12	43	119,453.76
Insurances	36,200.00	.00	36,200.00	163.12	11,152.00	21,639.58	3,408.42	91	32,183.36
Administration	323,472.00	.00	323,472.00	26,956.00	188,692.00	134,780.00	.00	100	323,472.00
Utilities	851,000.00	.00	851,000.00	33,562.00	7,333.47	170,972.03	672,694.50	21	733,244.87
Chemicals	51,000.00	6,600.00	57,600.00	.00	.00	56,812.26	787.74	99	67,279.57
Supplies	2,000.00	.00	2,000.00	.00	.00	.00	2,000.00	0	550.08
Other Services and Charges	2,200.00	1,308.00	3,508.00	53.50	.00	405.10	3,102.90	12	1,103.41
Repairs and Maintenance	248,000.00	(7,908.00)	240,092.00	1,037.06	19,198.70	13,155.76	207,737.54	13	132,790.50
Capital Outlay	.00	500.00	500.00	.00	500.00	.00	.00	100	165,174.51
EXPENSE TOTALS	\$1,729,472.00	\$500.00	\$1,729,972.00	\$66,119.68	\$261,128.17	\$455,590.61	\$1,013,253.22	41%	\$1,575,252.06
Fund 1000 - Operations Totals									
REVENUE TOTALS	1,729,472.00	.00	1,729,472.00	148,611.63	.00	829,762.69	899,709.31	48%	2,607,184.52
EXPENSE TOTALS	1,729,472.00	500.00	1,729,972.00	66,119.68	261,128.17	455,590.61	1,013,253.22	41%	1,575,252.06
Fund 1000 - Operations Totals	\$0.00	(\$500.00)	(\$500.00)	\$82,491.95	(\$261,128.17)	\$374,172.08	(\$113,543.91)		\$1,031,932.46
Grand Totals									
REVENUE TOTALS	1,729,472.00	.00	1,729,472.00	148,611.63	.00	829,762.69	899,709.31	48%	2,607,184.52
EXPENSE TOTALS	1,729,472.00	500.00	1,729,972.00	66,119.68	261,128.17	455,590.61	1,013,253.22	41%	1,575,252.06
Grand Totals	\$0.00	(\$500.00)	(\$500.00)	\$82,491.95	(\$261,128.17)	\$374,172.08	(\$113,543.91)		\$1,031,932.46



KWA Balance Sheet - Debt Service Fund

Through 02/28/23

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	18,271,913.01	17,965,770.98	306,142.03	1.70
010.02	Cash - Restricted: Bond Debt Service Account	9,608,251.03	15,353,008.29	(5,744,757.26)	(37.42)
010.03	Cash - Restricted: Bond Reserve - Series 2018	2,942,543.07	2,893,239.84	49,303.23	1.70
	010 - Cash - Restricted: Totals	\$30,822,707.11	\$36,212,019.11	(\$5,389,312.00)	(14.88%)
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	(27,731,771.58)	(27,731,771.58)	.00	.00
	ASSETS TOTALS	\$336,949,993.80	\$342,339,305.80	(\$5,389,312.00)	(1.57%)
LIABILITIES AND FUND EQUITY					
LIABILITIES					
212	Contract Withholding Payable	289,649.99	289,649.99	.00	.00
250	Bonds Payable - Current				
250.01	Bonds Payable - Current Series 2014A	.00	5,075,000.00	(5,075,000.00)	(100.00)
250.03	Bonds Payable - Current Series 2018	.00	1,370,000.00	(1,370,000.00)	(100.00)
	250 - Bonds Payable - Current Totals	\$0.00	\$6,445,000.00	(\$6,445,000.00)	(100.00%)
251	Interest Payable				
251.01	Interest Payable Series 2014A	4,233,953.15	4,233,953.15	.00	.00
251.03	Interest Payable Series 2018	1,268,333.35	1,268,333.35	.00	.00
	251 - Interest Payable Totals	\$5,502,286.50	\$5,502,286.50	\$0.00	0.00%
252	Lease Payable - Current Portion				
252.01	Lease Payable - Current Portion GCDC-WWS, Series 2013	.00	1,075,000.00	(1,075,000.00)	(100.00)
	252 - Lease Payable - Current Portion Totals	\$0.00	\$1,075,000.00	(\$1,075,000.00)	(100.00%)
253	Lease Interest Payable				
253.01	Lease Interest Payable GCDC-WWS, Series 2013	606,015.65	606,015.65	.00	.00
	253 - Lease Interest Payable Totals	\$606,015.65	\$606,015.65	\$0.00	0.00%
289	Premium on Bonds				
289.01	Premium on Bonds Series 2014A	8,270,880.82	8,270,880.82	.00	.00
289.03	Premium on Bonds Series 2018	5,736,790.35	5,736,790.35	.00	.00
	289 - Premium on Bonds Totals	\$14,007,671.17	\$14,007,671.17	\$0.00	0.00%



KWA Balance Sheet - Debt Service Fund

Through 02/28/23

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	193,045,000.00	193,045,000.00	.00	.00
300.03	Bonds Payable - Long-term Series 2018	59,510,000.00	59,510,000.00	.00	.00
	300 - Bonds Payable - Long-term Totals	\$252,555,000.00	\$252,555,000.00	\$0.00	0.00%
301	Lease Payable - Long Term				
301.01	Lease Payable - Long Term GCDC-WWS, Series 2013	29,230,000.00	29,230,000.00	.00	.00
	301 - Lease Payable - Long Term Totals	\$29,230,000.00	\$29,230,000.00	\$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	\$307,449,270.95	\$314,969,270.95	(\$7,520,000.00)	(2.39%)
	FUND EQUITY				
393	Restricted Net Position	10,441,313.00	10,441,313.00	.00	.00
395	Unrestricted Net Position	(2,847,770.15)	(2,847,770.15)	.00	.00
399	Invested in Capital Assets	19,776,492.00	19,776,492.00	.00	.00
	FUND EQUITY TOTALS Prior to Current Year Changes	\$27,370,034.85	\$27,370,034.85	\$0.00	0.00%
	Prior Year Fund Equity Adjustment	.00			
	Fund Revenues	(9,460,840.50)			
	Fund Expenses	7,330,152.50			
	FUND EQUITY TOTALS	\$29,500,722.85	\$27,370,034.85	\$2,130,688.00	7.78%
	LIABILITIES AND FUND EQUITY TOTALS	\$336,949,993.80	\$342,339,305.80	(\$5,389,312.00)	(1.57%)
	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 02/01/23 - 02/28/23
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
----------------	---------------------	--------	-------------	--------------	----------	----------	---------------	--------------	--------------------

No Records Exist