



KWA Balance Sheet - Operations Fund

Through 02/29/24

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	94,514.85	175,458.23	(80,943.38)	(46.13)
001.02	Cash - Operations: Investment Account	11,929,366.94	11,902,789.40	26,577.54	.22
	001 - Cash - Operations: Totals	\$12,023,881.79	\$12,078,247.63	(\$54,365.84)	(0.45%)
040	Accounts Receivable	96,560.93	149,037.43	(52,476.50)	(35.21)
118	Prepaid Expense	.00	804.00	(804.00)	(100.00)
158	Construction in Progress	454,527.01	454,527.01	.00	.00
	ASSETS TOTALS	\$12,574,969.73	\$12,682,616.07	(\$107,646.34)	(0.85%)
LIABILITIES AND FUND EQUITY					
LIABILITIES					
202	Accounts Payable	84,428.29	326,577.64	(242,149.35)	(74.15)
212	Contract Withholding Payable	42,752.50	42,752.50	.00	.00
	LIABILITIES TOTALS	\$127,180.79	\$369,330.14	(\$242,149.35)	(65.56%)
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	(768,925.41)			
	Fund Expenses	634,422.40			
	FUND EQUITY TOTALS	\$12,447,788.94	\$12,313,285.93	\$134,503.01	1.09%
	LIABILITIES AND FUND EQUITY TOTALS	\$12,574,969.73	\$12,682,616.07	(\$107,646.34)	(0.85%)
	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 02/01/24 - 02/29/24
 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
Vendor 10079 - AT&T									
X02132024	Monthly Backup Service - Acct #287270517071, 2024-02	Paid by Check #11641		02/05/2024	02/28/2024	02/05/2024		02/21/2024	231.00
Vendor 10079 - AT&T Totals							Invoices	1	\$231.00
Vendor 10068 - Comcast Business Services									
4001, 02-24	Service @ 4001 Fisher Rd - Acct #8529101260033437, 2024-02	Paid by Check #11628		01/24/2024	02/14/2024	02/01/2024		02/02/2024	159.85
Vendor 10068 - Comcast Business Services Totals							Invoices	1	\$159.85
Vendor 10049 - Consumers Energy									
20341119802	4255 N Center Rd, 2024-02	Paid by Check #11642		02/13/2024	03/13/2024	02/13/2024		02/21/2024	29.24
Vendor 10049 - Consumers Energy Totals							Invoices	1	\$29.24
Vendor 10146 - Denise Buckley, LLC									
2024-KWA-1	Accounting & Audit Preparation Assistance - 2024-01	Paid by Check #11643		02/13/2024	03/13/2024	01/31/2024		02/21/2024	1,568.00
Vendor 10146 - Denise Buckley, LLC Totals							Invoices	1	\$1,568.00
Vendor 10006 - DTE Energy Co.									
200184823873	4001 Fisher Rd Account # 910041017328, 2024-01	Paid by Check #11630		01/23/2024	02/20/2024	01/23/2024		02/02/2024	46,380.84
200234800416	8763 Martin Rd Account # 910040976516, 2024-01	Paid by Check #11629		01/24/2024	02/16/2024	01/24/2024		02/02/2024	5,025.40
8793, 01-24	8793 Martin Rd Account # 920011035333, 2024-01	Paid by Check #11636		01/31/2024	02/23/2024	01/31/2024		02/13/2024	100.44
8949, 01-24	8949 Lakeshore Rd Account # 920011035473, 2024-01	Paid by Check #11644		02/08/2024	03/04/2024	01/31/2024		02/21/2024	80.61
Vendor 10006 - DTE Energy Co. Totals							Invoices	4	\$51,587.29
Vendor 10010 - Genesee County Drain Commissioner - WWS									
2024-00002102	Service Agreement with GCDC Water & Waste, 2024-01	Paid by Check #11631		02/01/2024	03/01/2024	01/30/2024		02/02/2024	26,956.00
Vendor 10010 - Genesee County Drain Commissioner - WWS Totals							Invoices	1	\$26,956.00
Vendor 10091 - Kerrigan Lawn Care									
6439	Lawn Maintenance 2024-01	Paid by Check #11632		02/01/2024	03/01/2024	01/30/2024		02/02/2024	300.00
Vendor 10091 - Kerrigan Lawn Care Totals							Invoices	1	\$300.00
Vendor 10022 - McGraw Morris P.C.									
11627	Legal, 2024-01	Paid by Check #11637		02/06/2024	03/06/2024	01/31/2024		02/13/2024	3,661.80
11628	LCRC Litigation, 2024-01	Paid by Check #11637		02/06/2024	03/06/2024	01/31/2024		02/13/2024	255.00
Vendor 10022 - McGraw Morris P.C. Totals							Invoices	2	\$3,916.80
Vendor 10075 - PFM Financial Advisors LLC									
129433	Disclosure & Filing Fee for 2023 Audit on EMMA.	Paid by Check #11645		02/07/2024	03/07/2024	02/07/2024		02/21/2024	1,000.00
Vendor 10075 - PFM Financial Advisors LLC Totals							Invoices	1	\$1,000.00
Vendor 10026 - Plante & Moran, PLLC									
10155185	Audit - Fiscal Year 2023	Paid by Check #11633		01/26/2024	02/26/2024	01/26/2024		02/02/2024	12,000.00
Vendor 10026 - Plante & Moran, PLLC Totals							Invoices	1	\$12,000.00
Vendor 10090 - SemcoEnergy									



Operations Fund A/P Invoice Report

Payment Date Range 02/01/24 - 02/29/24
 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
01-24	4101 Fisher Rd, 2024-01	Paid by Check #11634		01/11/2024	02/09/2024	01/11/2024			419.52
				Vendor 10090 - SemcoEnergy Totals		Invoices	1		\$419.52
Vendor 10111 - Solomon Diving Inc.									
011024	Core Drilling/Clean Wet Well Floor	Paid by Check #11638		01/11/2024	02/11/2024	01/11/2024		02/13/2024	21,834.98
				Vendor 10111 - Solomon Diving Inc. Totals		Invoices	1		\$21,834.98
Vendor 10057 - Verizon Wireless									
9955988763	Scada Monthly Service - Acct #542072785-00001, 2024-02	Paid by Check #11640		02/06/2024	02/27/2024	02/06/2024		02/13/2024	177.08
9956033461	IPS Video Service - Acct #942170730-00001, 2024-02	Paid by Check #11639		02/06/2024	02/27/2024	02/06/2024		02/13/2024	40.01
				Vendor 10057 - Verizon Wireless Totals		Invoices	2		\$217.09
Vendor 10173 - WACO Products, Inc.									
19765	Remodification of Valve Pedestal	Paid by Check #11635		01/03/2024	02/02/2024	01/03/2024		02/02/2024	2,990.00
19782	Field Service on Influent Gate Stem	Paid by Check #11635		01/24/2024	02/23/2024	01/24/2024		02/02/2024	2,750.00
				Vendor 10173 - WACO Products, Inc. Totals		Invoices	2		\$5,740.00
				Grand Totals		Invoices	20		\$125,959.77



KWA 2024 Operations Budget

Through 02/29/24
 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
Fund 1000 - Operations									
REVENUE									
Commodity	1,288,147.00	.00	1,288,147.00	96,560.93	.00	495,747.87	792,399.13	38	643,319.25
Interest	480,000.00	.00	480,000.00	51,427.97	.00	273,177.54	206,822.46	57	186,443.44
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
REVENUE TOTALS	\$1,768,647.00	\$0.00	\$1,768,647.00	\$147,988.90	\$0.00	\$768,925.41	\$999,721.59	43%	\$829,762.69
EXPENSE									
Professional Services	275,600.00	(20,000.00)	255,600.00	4,507.25	20,557.74	57,029.54	178,012.72	30	57,825.88
Insurances	36,200.00	.00	36,200.00	(313.08)	.00	32,196.39	4,003.61	89	21,639.58
Administration	323,472.00	.00	323,472.00	26,956.00	188,692.00	134,780.00	.00	100	134,780.00
Utilities	696,675.00	.00	696,675.00	53,068.84	9,971.75	226,878.04	459,825.21	34	170,972.03
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	.00	396.51	3,803.49	9	405.10
Repairs and Maintenance	369,000.00	17,500.00	386,500.00	.00	44,243.60	121,682.36	220,574.04	43	13,155.76
Capital Outlay	500.00	.00	500.00	.00	500.00	.00	.00	100	.00
EXPENSE TOTALS	\$1,768,647.00	\$0.00	\$1,768,647.00	\$84,219.01	\$263,965.09	\$634,422.40	\$870,259.51	51%	\$455,590.61
Fund 1000 - Operations Totals									
REVENUE TOTALS	1,768,647.00	.00	1,768,647.00	147,988.90	.00	768,925.41	999,721.59	43%	829,762.69
EXPENSE TOTALS	1,768,647.00	.00	1,768,647.00	84,219.01	263,965.09	634,422.40	870,259.51	51%	455,590.61
Fund 1000 - Operations Totals	\$0.00	\$0.00	\$0.00	\$63,769.89	(\$263,965.09)	\$134,503.01	\$129,462.08		\$374,172.08
Grand Totals									
REVENUE TOTALS	1,768,647.00	.00	1,768,647.00	147,988.90	.00	768,925.41	999,721.59	43%	829,762.69
EXPENSE TOTALS	1,768,647.00	.00	1,768,647.00	84,219.01	263,965.09	634,422.40	870,259.51	51%	455,590.61
Grand Totals	\$0.00	\$0.00	\$0.00	\$63,769.89	(\$263,965.09)	\$134,503.01	\$129,462.08		\$374,172.08



KWA Balance Sheet - Debt Service Fund

Through 02/29/24

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	15,518,524.89	18,838,141.74	(3,319,616.85)	(17.62)
010.02	Cash - Restricted: Bond Debt Service Account	10,853,134.11	15,360,780.68	(4,507,646.57)	(29.35)
010.03	Cash - Restricted: Bond Reserve - Series 2018	4,494,509.10	3,033,729.61	1,460,779.49	48.15
010 - Cash - Restricted: Totals		\$30,866,168.10	\$37,232,652.03	(\$6,366,483.93)	(17.10%)
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		\$331,434,938.67	\$337,801,422.60	(\$6,366,483.93)	(1.88%)
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 02/29/24

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	(8,650,436.77)			
	Fund Expenses	6,831,920.70			
	FUND EQUITY TOTALS	\$33,366,558.96	\$31,548,042.89	\$1,818,516.07	5.76%
	LIABILITIES AND FUND EQUITY TOTALS	\$331,434,938.67	\$337,801,422.60	(\$6,366,483.93)	(1.88%)
	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 02/01/24 - 02/29/24
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