



KWA Balance Sheet - Operations Fund

Through 05/31/26

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	47,354.26	51,740.94	(4,386.68)	(8.48)
001.02	Cash - Operations: Investment Account	10,811,266.89	10,856,195.92	(44,929.03)	(.41)
	001 - Cash - Operations: Totals	\$10,858,621.15	\$10,907,936.86	(\$49,315.71)	(0.45%)
040	Accounts Receivable	116,168.40	120,579.84	(4,411.44)	(3.66)
158	Construction in Progress	1,880,002.59	1,880,002.59	.00	.00
	ASSETS TOTALS	\$12,854,792.14	\$12,908,519.29	(\$53,727.15)	(0.42%)
	LIABILITIES AND FUND EQUITY				
	LIABILITIES				
202	Accounts Payable	192,184.17	123,056.49	69,127.68	56.18
212	Contract Withholding Payable	16,500.00	16,500.00	.00	.00
	LIABILITIES TOTALS	\$208,684.17	\$139,556.49	\$69,127.68	49.53%
	FUND EQUITY				
395	Unrestricted Net Position	12,768,962.80	12,768,962.80	.00	.00
	FUND EQUITY TOTALS Prior to Current Year Changes	\$12,768,962.80	\$12,768,962.80	\$0.00	0.00%
	Prior Year Fund Equity Adjustment	.00	.00		
	Fund Revenues	(1,421,027.40)	(2,296,061.24)		
	Fund Expenses	1,543,882.23	2,164,019.66		
	FUND EQUITY TOTALS	\$12,646,107.97	\$12,901,004.38	(\$254,896.41)	(1.98%)
	LIABILITIES AND FUND EQUITY TOTALS	\$12,854,792.14	\$13,040,560.87	(\$185,768.73)	(1.42%)
	Fund 1000 - Operations Totals	\$0.00	(\$132,041.58)	\$132,041.58	100.00%
	Fund Type Enterprise Funds Totals	\$0.00	(\$132,041.58)	\$132,041.58	100.00%
	Fund Category Proprietary Funds Totals	\$0.00	(\$132,041.58)	\$132,041.58	100.00%
	Grand Totals	\$0.00	(\$132,041.58)	\$132,041.58	100.00%



Operations Fund A/P Invoice Report

Payment Date Range 05/01/26 - 05/31/26
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									
X05132026	Monthly Backup Service - Acct #287270517071, 2026-05	Paid by Check #12182		05/05/2026	05/28/2026	05/05/2026		05/15/2026	233.00
Vendor 10079 - AT&T Totals							Invoices	1	\$233.00
Vendor 10068 - Comcast Business Services									
4001, 05-26	Service @ 4001 Fisher Rd - Acct #8529101260033437, 2026-05	Paid by Check #12175		04/24/2026	05/15/2026	05/01/2026		05/07/2026	182.95
Vendor 10068 - Comcast Business Services Totals							Invoices	1	\$182.95
Vendor 10049 - Consumers Energy									
204035256019	4255 N Center Rd, 2026-05	Paid by Check #12189		05/14/2026	06/08/2026	05/14/2026		05/28/2026	29.45
Vendor 10049 - Consumers Energy Totals							Invoices	1	\$29.45
Vendor 10146 - Denise Buckley, LLC									
2026-KWA-4	Accounting & Audit Preparation Assistance - 2026-04	Paid by Check #12190		05/27/2026	06/26/2026	04/30/2026		05/28/2026	1,897.50
Vendor 10146 - Denise Buckley, LLC Totals							Invoices	1	\$1,897.50
Vendor 10006 - DTE Energy Co.									
200176459939	4001 Fisher Rd Account # 910041017328, 2026-04	Paid by Check #12177		04/23/2026	05/19/2026	04/23/2026		05/07/2026	45,156.92
200176459938	8763 Martin Rd Account # 910040976516, 2026-04	Paid by Check #12178		04/26/2026	05/19/2026	04/26/2026		05/07/2026	4,870.49
8793, 04-26	8793 Martin Rd Account # 920011035333, 2026-04	Paid by Check #12176		05/01/2026	05/26/2026	04/30/2026		05/07/2026	116.10
8949, 05-26	8949 Lakeshore Rd Account # 920011035473, 2026-05	Paid by Check #12183		05/11/2026	06/03/2026	05/11/2026		05/15/2026	214.97
Vendor 10006 - DTE Energy Co. Totals							Invoices	4	\$50,358.48
Vendor 10010 - Genesee County Drain Commissioner - WWS									
2026-00002205	Service Agreement with GCDC Water & Waste, 2026-04	Paid by Check #12179		05/01/2026	05/31/2026	04/30/2026		05/07/2026	31,820.00
Vendor 10010 - Genesee County Drain Commissioner - WWS Totals							Invoices	1	\$31,820.00
Vendor 10099 - Grainger									
9901582404	EarthTec Day Tank, LHPS	Paid by Check #12184		05/01/2026	05/31/2026	05/01/2026		05/15/2026	3,545.62
9907371364	Bulkhead Fittings, LHPS	Paid by Check #12191		05/07/2026	06/06/2026	05/07/2026		05/28/2026	29.68
Vendor 10099 - Grainger Totals							Invoices	2	\$3,575.30
Vendor 10091 - Kerrigan Lawn Care									
1461	Lawn Maintenance 2026-05	Paid by Check #12192		05/26/2026	06/25/2026	05/26/2026		05/28/2026	480.00
Vendor 10091 - Kerrigan Lawn Care Totals							Invoices	1	\$480.00
Vendor 10022 - McGraw Morris P.C.									
16300	Legal, 2026-04	Paid by Check #12185		05/12/2026	06/11/2026	04/30/2026		05/15/2026	40.00
Vendor 10022 - McGraw Morris P.C. Totals							Invoices	1	\$40.00
Vendor 10095 - McNaughton - McKay Electric Company									
26717331-00	Troubleshoot Stray Current on Pump #1 VFD, LHPS	Paid by Check #12186		05/06/2026	06/05/2026	05/06/2026		05/15/2026	2,870.72
Vendor 10095 - McNaughton - McKay Electric Company Totals							Invoices	1	\$2,870.72
Vendor 10135 - Michigan Switchgear Services, Inc.									



Operations Fund A/P Invoice Report

Payment Date Range 05/01/26 - 05/31/26

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
7270	Medium Voltage Breaker Repair, LHPS	Paid by Check #12193		04/16/2026	05/16/2026	04/16/2026			2,523.52
		Vendor 10135 - Michigan Switchgear Services, Inc. Totals				Invoices	1		\$2,523.52
Vendor 10193 - Radwell International, LLC									
36529221	Dwyer Leak Detectors, LHPS	Paid by Check #12194		05/21/2026	06/20/2026	05/21/2026		05/28/2026	184.78
		Vendor 10193 - Radwell International, LLC Totals				Invoices	1		\$184.78
Vendor 10090 - SemcoEnergy									
4101, 05-26	4101 Fisher Rd, 2026-05	Paid by Check #12195		05/12/2026	06/08/2026	05/12/2026		05/28/2026	221.46
		Vendor 10090 - SemcoEnergy Totals				Invoices	1		\$221.46
Vendor 10138 - USA BlueBook									
INV01032696	EarthTec Transfer Pump Wet End Kit, LHPS	Paid by Check #12180		04/29/2026	05/29/2026	04/29/2026		05/07/2026	435.57
		Vendor 10138 - USA BlueBook Totals				Invoices	1		\$435.57
Vendor 10057 - Verizon Wireless									
6142941634	Video & SCADA Service - Acct #942170730-00001, 2026-05	Paid by Check #12187		05/06/2026	05/29/2026	05/06/2026		05/15/2026	217.41
		Vendor 10057 - Verizon Wireless Totals				Invoices	1		\$217.41
Vendor 10118 - Vesco Oil Corp.									
5916467-00	Oil Analysis Bottles, KWA	Paid by Check #12181		04/30/2026	05/30/2026	04/30/2026		05/07/2026	340.00
		Vendor 10118 - Vesco Oil Corp. Totals				Invoices	1		\$340.00
Vendor 10062 - Worth Township D.P.W.									
4001, 04-26	4001 Fisher Rd - Lake Huron Pump Station, 2026-04	Paid by Check #12188		05/05/2026	05/28/2026	04/30/2026		05/15/2026	92.51
		Vendor 10062 - Worth Township D.P.W. Totals				Invoices	1		\$92.51
		Grand Totals				Invoices	21		\$95,502.65



KWA 2026 Operations Budget

Through 05/31/26

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	1,395,490.00	.00	1,395,490.00	116,168.40	.00	855,743.48	539,746.52	61	850,008.54
Interest	480,000.00	(4,419.00)	475,581.00	34,054.25	.00	280,070.97	195,510.03	59	324,076.74
Other Revenues	.00	.00	.00	.00	.00	.00	.00	+++	.00
Board Approved use of Previous Year Reserves	100,000.00	185,213.00	285,213.00	.00	.00	285,212.95	.05	100	.00
REVENUE TOTALS	\$1,975,490.00	\$180,794.00	\$2,156,284.00	\$150,222.65	\$0.00	\$1,421,027.40	\$735,256.60	66%	\$1,174,085.28
EXPENSE									
Professional Services	140,000.00	(3,487.00)	136,513.00	1,920.00	16,707.40	71,423.60	48,382.00	65	59,990.79
Insurances	40,800.00	1,487.00	42,287.00	332.63	.00	41,409.57	877.43	98	35,672.83
Administration	381,840.00	.00	381,840.00	31,820.00	127,280.00	254,560.00	.00	100	254,560.00
Utilities	647,300.00	.00	647,300.00	49,719.44	4,966.96	373,983.40	268,349.64	59	252,706.81
Chemicals	81,000.00	(14,754.00)	66,246.00	.00	.00	65,245.24	1,000.76	98	63,139.70
Supplies	2,000.00	.00	2,000.00	.00	.00	.00	2,000.00	0	.00
Other Services and Charges	13,200.00	.00	13,200.00	.00	216.02	500.00	12,483.98	5	19,030.80
Repairs and Maintenance	569,350.00	12,335.00	581,685.00	14,360.56	239,286.33	258,575.93	83,822.74	86	298,113.96
Capital Outlay	100,000.00	185,213.00	285,213.00	12,176.88	92,241.41	192,971.54	.05	100	468,589.08
EXPENSE TOTALS	\$1,975,490.00	\$180,794.00	\$2,156,284.00	\$110,329.51	\$480,698.12	\$1,258,669.28	\$416,916.60	81%	\$1,451,803.97
Fund 1000 - Operations Totals									
REVENUE TOTALS	1,975,490.00	180,794.00	2,156,284.00	150,222.65	.00	1,421,027.40	735,256.60	66%	1,174,085.28
EXPENSE TOTALS	1,975,490.00	180,794.00	2,156,284.00	110,329.51	480,698.12	1,258,669.28	416,916.60	81%	1,451,803.97
Fund 1000 - Operations Totals	\$0.00	\$0.00	\$0.00	\$39,893.14	(\$480,698.12)	\$162,358.12	\$318,340.00		(\$277,718.69)
Grand Totals									
REVENUE TOTALS	1,975,490.00	180,794.00	2,156,284.00	150,222.65	.00	1,421,027.40	735,256.60	66%	1,174,085.28
EXPENSE TOTALS	1,975,490.00	180,794.00	2,156,284.00	110,329.51	480,698.12	1,258,669.28	416,916.60	81%	1,451,803.97
Grand Totals	\$0.00	\$0.00	\$0.00	\$39,893.14	(\$480,698.12)	\$162,358.12	\$318,340.00		(\$277,718.69)



KWA Balance Sheet - Debt Service Fund

Through 05/31/26

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	33,327.42	63,577.42	(30,250.00)	(47.58)
	002 - Cash - Construction: Totals	\$33,327.42	\$63,577.42	(\$30,250.00)	(47.58%)
010	Cash - Restricted:				
010.01	Cash - Restricted: Bond Reserve - Series 2024	16,726,118.37	16,299,346.95	426,771.42	2.62
010.02	Cash - Restricted: Bond Debt Service Account	7,175,956.01	14,942,871.44	(7,766,915.43)	(51.98)
010.03	Cash - Restricted: Bond Reserve - Series 2018	2,208,039.52	2,151,700.74	56,338.78	2.62
	010 - Cash - Restricted: Totals	\$26,110,113.90	\$33,393,919.13	(\$7,283,805.23)	(21.81%)
124	Bond Insurance Costs				
124.04	Bond Insurance Costs Refunding Series 2024	337,656.83	337,656.83	.00	.00
	124 - Bond Insurance Costs Totals	\$337,656.83	\$337,656.83	\$0.00	0.00%
152	Infrastructure	333,684,160.75	333,684,160.75	.00	.00
153	Accumulated Depreciation - Infrastructure	(44,415,296.28)	(44,415,296.28)	.00	.00
	ASSETS TOTALS	\$315,749,962.62	\$323,064,017.85	(\$7,314,055.23)	(2.26%)
	LIABILITIES AND FUND EQUITY				
	LIABILITIES				
250	Bonds Payable - Current				
250.03	Bonds Payable - Current Series 2018	.00	1,585,000.00	(1,585,000.00)	(100.00)
250.04	Bonds Payable - Current Series 2024	.00	6,320,000.00	(6,320,000.00)	(100.00)
	250 - Bonds Payable - Current Totals	\$0.00	\$7,905,000.00	(\$7,905,000.00)	(100.00%)
251	Interest Payable				
251.03	Interest Payable Series 2018	1,178,437.50	1,178,437.50	.00	.00
251.04	Interest Payable Series 2024	3,385,729.15	3,385,729.15	.00	.00
	251 - Interest Payable Totals	\$4,564,166.65	\$4,564,166.65	\$0.00	0.00%
252	Lease Payable - Current Portion				
252.01	Lease Payable - Current Portion GCDC-WWS, Series 2013	.00	1,140,000.00	(1,140,000.00)	(100.00)
	252 - Lease Payable - Current Portion Totals	\$0.00	\$1,140,000.00	(\$1,140,000.00)	(100.00%)
253	Lease Interest Payable				
253.01	Lease Interest Payable GCDC-WWS, Series 2013	464,791.65	464,791.65	.00	.00
	253 - Lease Interest Payable Totals	\$464,791.65	\$464,791.65	\$0.00	0.00%
289	Premium on Bonds				
289.03	Premium on Bonds Series 2018	4,988,513.34	4,988,513.34	.00	.00
289.04	Premium on Bonds Series 2024	19,230,500.26	19,230,500.26	.00	.00
	289 - Premium on Bonds Totals	\$24,219,013.60	\$24,219,013.60	\$0.00	0.00%
300	Bonds Payable - Long-term				
300.03	Bonds Payable - Long-term Series 2018	54,980,000.00	54,980,000.00	.00	.00



KWA Balance Sheet - Debt Service Fund

Through 05/31/26

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				
300.04	Bonds Payable - Long-term Series 2024	156,195,000.00	156,195,000.00	.00	.00
	300 - Bonds Payable - Long-term Totals	\$211,175,000.00	\$211,175,000.00	\$0.00	0.00%
301	Lease Payable - Long Term				
301.01	Lease Payable - Long Term GCDC-WWS, Series 2013	25,163,000.00	25,163,000.00	.00	.00
	301 - Lease Payable - Long Term Totals	\$25,163,000.00	\$25,163,000.00	\$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	5,863,085.86	5,863,085.86	.00	.00
	360 - Deferred Benefit on Refunding Totals	\$5,863,085.86	\$5,863,085.86	\$0.00	0.00%
	LIABILITIES TOTALS	\$276,707,705.40	\$285,752,705.40	(\$9,045,000.00)	(3.17%)
	FUND EQUITY				
393	Restricted Net Position	10,817,858.00	10,817,858.00	.00	.00
395	Unrestricted Net Position	(2,858,621.55)	(2,858,621.55)	.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	\$37,311,312.45	\$37,311,312.45	\$0.00	0.00%
	Prior Year Fund Equity Adjustment	.00	.00		
	Fund Revenues	(13,575,549.77)	(19,891,686.02)		
	Fund Expenses	11,844,605.00	16,438,980.45		
	FUND EQUITY TOTALS	\$39,042,257.22	\$40,764,018.02	(\$1,721,760.80)	(4.22%)
	LIABILITIES AND FUND EQUITY TOTALS	\$315,749,962.62	\$326,516,723.42	(\$10,766,760.80)	(3.30%)
	Fund 2400 - LHI Totals	\$0.00	(\$3,452,705.57)	\$3,452,705.57	100.00%
	Fund Type Enterprise Funds Totals	\$0.00	(\$3,452,705.57)	\$3,452,705.57	100.00%
	Fund Category Proprietary Funds Totals	\$0.00	(\$3,452,705.57)	\$3,452,705.57	100.00%
	Grand Totals	\$0.00	(\$3,452,705.57)	\$3,452,705.57	100.00%



Debt Service Fund A/P Invoice Report

Payment Date Range 05/01/26 - 05/31/26
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