



KWA Balance Sheet - Operations Fund

Through 11/30/24

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 | 83,397.91 | 92,273.83 | (8,875.92) | (9.62) |
| 001.02 | Cash - Operations: Investment Account | 10,925,872.51 | 11,225,848.74 | (299,976.23) | (2.67) |
| | 001 - Cash - Operations: Totals | \$11,009,270.42 | \$11,318,122.57 | (\$308,852.15) | (2.73%) |
| 040 | Accounts Receivable | 104,404.50 | 120,756.80 | (16,352.30) | (13.54) |
| 158 | Construction in Progress | 1,494,107.26 | 1,494,107.26 | .00 | .00 |
| | ASSETS TOTALS | \$12,607,782.18 | \$12,932,986.63 | (\$325,204.45) | (2.51%) |
| LIABILITIES AND FUND EQUITY | | | | | |
| LIABILITIES | | | | | |
| 202 | Accounts Payable | 100,474.03 | 196,871.66 | (96,397.63) | (48.96) |
| 212 | Contract Withholding Payable | 99,193.75 | 99,193.75 | .00 | .00 |
| | LIABILITIES TOTALS | \$199,667.78 | \$296,065.41 | (\$96,397.63) | (32.56%) |
| 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 | (323,635.29) | | | |
| | Fund Revenues | (300,303.27) | | | |
| | Fund Expenses | 529,110.09 | | | |
| | FUND EQUITY TOTALS | \$12,408,114.40 | \$12,313,285.93 | \$94,828.47 | 0.77% |
| | LIABILITIES AND FUND EQUITY TOTALS | \$12,607,782.18 | \$12,609,351.34 | (\$1,569.16) | (0.01%) |
| | Fund 1000 - Operations Totals | \$0.00 | \$323,635.29 | (\$323,635.29) | (100.00%) |
| | Fund Type Enterprise Funds Totals | \$0.00 | \$323,635.29 | (\$323,635.29) | (100.00%) |
| | Fund Category Proprietary Funds Totals | \$0.00 | \$323,635.29 | (\$323,635.29) | (100.00%) |
| | Grand Totals | \$0.00 | \$323,635.29 | (\$323,635.29) | (100.00%) |



Operations Fund A/P Invoice Report

Payment Date Range 11/01/24 - 11/30/24
 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 | | | | | | | | | |
| X11132024 | Monthly Backup Service - Acct #287270517071, 2024-11 | Paid by Check #11819 | | 11/05/2024 | 11/28/2024 | 11/05/2024 | | 11/21/2024 | 231.00 |
| | | | | Vendor 10079 - AT&T Totals | | Invoices | 1 | | \$231.00 |
| Vendor 10068 - Comcast Business Services | | | | | | | | | |
| 4001, 11-24 | Service @ 4001 Fisher Rd - Acct #8529101260033437, 2024-11 | Paid by Check #11808 | | 11/06/2024 | 11/14/2024 | 11/06/2024 | | 11/07/2024 | 182.95 |
| | | | | Vendor 10068 - Comcast Business Services Totals | | Invoices | 1 | | \$182.95 |
| Vendor 10049 - Consumers Energy | | | | | | | | | |
| 201631691586 | 4255 N Center Rd, 2024-11 | Paid by Check #11820 | | 11/12/2024 | 12/05/2024 | 11/12/2024 | | 11/21/2024 | 28.76 |
| | | | | Vendor 10049 - Consumers Energy Totals | | Invoices | 1 | | \$28.76 |
| Vendor 10146 - Denise Buckley, LLC | | | | | | | | | |
| 2024-KWA-10 | Accounting & Audit Preparation Assistance - 2024-10 | Paid by Check #11814 | | 11/07/2024 | 12/07/2024 | 10/31/2024 | | 11/14/2024 | 2,271.25 |
| | | | | Vendor 10146 - Denise Buckley, LLC Totals | | Invoices | 1 | | \$2,271.25 |
| Vendor 10006 - DTE Energy Co. | | | | | | | | | |
| 200215347643 | 4001 Fisher Rd Account # 910041017328, 2024-10 | Paid by Check #11809 | | 10/24/2024 | 11/19/2024 | 10/23/2024 | | 11/07/2024 | 57,197.49 |
| 200395210914 | 8763 Martin Rd Account # 910040976516, 2024-10 | Paid by Check #11810 | | 10/28/2024 | 11/20/2024 | 10/27/2024 | | 11/07/2024 | 3,219.82 |
| 8793, 10-24 | 8793 Martin Rd Account # 920011035333, 2024-10 | Paid by Check #11811 | | 10/31/2024 | 11/22/2024 | 10/30/2024 | | 11/07/2024 | 101.03 |
| 8949, 11-24 | 8949 Lakeshore Rd Account # 920011035473, 2024-11 | Paid by Check #11815 | | 11/06/2024 | 12/02/2024 | 11/06/2024 | | 11/14/2024 | 70.70 |
| | | | | Vendor 10006 - DTE Energy Co. Totals | | Invoices | 4 | | \$60,589.04 |
| Vendor 10010 - Genesee County Drain Commissioner - WWS | | | | | | | | | |
| 2024-00002111 | Service Agreement with GCDC Water & Waste, 2024-10 | Paid by Check #11816 | | 11/01/2024 | 12/01/2024 | 10/31/2024 | | 11/14/2024 | 31,820.00 |
| | | | | Vendor 10010 - Genesee County Drain Commissioner - WWS Totals | | Invoices | 1 | | \$31,820.00 |
| Vendor 10091 - Kerrigan Lawn Care | | | | | | | | | |
| 6913 | Lawn Maintenance 2024-10 | Paid by Check #11817 | | 10/29/2024 | 11/28/2024 | 10/31/2024 | | 11/14/2024 | 480.00 |
| | | | | Vendor 10091 - Kerrigan Lawn Care Totals | | Invoices | 1 | | \$480.00 |
| Vendor 10022 - McGraw Morris P.C. | | | | | | | | | |
| 12813 | Legal, 2024-10 | Paid by Check #11821 | | 11/12/2024 | 12/12/2024 | 10/31/2024 | | 11/21/2024 | 345.00 |
| 12814 | LCRC Litigation, 2024-10 | Paid by Check #11821 | | 11/12/2024 | 12/12/2024 | 10/31/2024 | | 11/21/2024 | 1,455.00 |
| | | | | Vendor 10022 - McGraw Morris P.C. Totals | | Invoices | 2 | | \$1,800.00 |
| Vendor 10095 - McNaughton - McKay Electric Company | | | | | | | | | |
| 25173005-00 | IPS- 5A Circuit Breaker | Paid by Check #11822 | | 11/13/2024 | 12/13/2024 | 11/13/2024 | | 11/21/2024 | 339.56 |
| | | | | Vendor 10095 - McNaughton - McKay Electric Company Totals | | Invoices | 1 | | \$339.56 |
| Vendor 10090 - SemcoEnergy | | | | | | | | | |
| 11-24 | 4101 Fisher Rd, 2024-11 | Paid by Check #11823 | | 11/11/2024 | 12/06/2024 | 11/11/2024 | | 11/21/2024 | 290.20 |
| | | | | Vendor 10090 - SemcoEnergy Totals | | Invoices | 1 | | \$290.20 |
| Vendor 10077 - Univar USA Inc. | | | | | | | | | |



Operations Fund A/P Invoice Report

Payment Date Range 11/01/24 - 11/30/24
 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 |
|---|--|--|-------------|--------------|------------|------------|---------------|--------------|----------------------------|
| 52515284 | EarthTec Algaecide QZ Bulk | Paid by Check #11812 | | 10/23/2024 | 11/22/2024 | 10/23/2024 | | | 63,139.70 |
| | | Vendor 10077 - Univar USA Inc. Totals | | | | Invoices | 1 | | <u>\$63,139.70</u> |
| Vendor 10138 - USA BlueBook | | | | | | | | | |
| INV00511725 | Well Water Filters | Paid by Check #11813 | | 10/11/2024 | 11/10/2024 | 10/11/2024 | | 11/07/2024 | 266.13 |
| INV00519649 | Well Water Filters | Paid by Check #11824 | | 10/22/2024 | 11/21/2024 | 10/22/2024 | | 11/21/2024 | 250.90 |
| | | Vendor 10138 - USA BlueBook Totals | | | | Invoices | 2 | | <u>\$517.03</u> |
| Vendor 10057 - Verizon Wireless | | | | | | | | | |
| 9978107396 | Video & SCADA Service - Acct #942170730-00001, 2024-11 | Paid by Check #11825 | | 11/06/2024 | 11/28/2024 | 11/06/2024 | | 11/21/2024 | 218.41 |
| | | Vendor 10057 - Verizon Wireless Totals | | | | Invoices | 1 | | <u>\$218.41</u> |
| Vendor 10062 - Worth Township D.P.W. | | | | | | | | | |
| 4001, 10-24 | 4001 Fisher Rd - Lake Huron Pump Station, 2024-10 | Paid by Check #11818 | | 11/05/2024 | 11/28/2024 | 10/31/2024 | | 11/14/2024 | 96.22 |
| | | Vendor 10062 - Worth Township D.P.W. Totals | | | | Invoices | 1 | | <u>\$96.22</u> |
| | | Grand Totals | | | | Invoices | 19 | | <u><u>\$162,004.12</u></u> |



KWA 2025 Operations Budget

Through 11/30/24
 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 | 1,449,165.00 | .00 | 1,449,165.00 | 104,404.50 | .00 | 210,279.50 | 1,238,885.50 | 15 | 193,160.08 |
| Interest | 480,000.00 | .00 | 480,000.00 | 43,235.25 | .00 | 90,023.77 | 389,976.23 | 19 | 110,215.41 |
| Other Revenues | .00 | .00 | .00 | .00 | .00 | .00 | .00 | +++ | .00 |
| Board Approved use of Previous Year Reserves | .00 | .00 | .00 | .00 | .00 | .00 | .00 | +++ | .00 |
| REVENUE TOTALS | \$1,929,165.00 | \$0.00 | \$1,929,165.00 | \$147,639.75 | \$0.00 | \$300,303.27 | \$1,628,861.73 | 16% | \$303,375.49 |
| EXPENSE | | | | | | | | | |
| Professional Services | 177,000.00 | .00 | 177,000.00 | 5,976.25 | 29,417.50 | 10,047.50 | 137,535.00 | 22 | 8,308.23 |
| Insurances | 38,400.00 | .00 | 38,400.00 | 200.75 | .00 | 34,162.92 | 4,237.08 | 89 | 32,139.23 |
| Administration | 381,840.00 | .00 | 381,840.00 | 31,820.00 | 318,200.00 | 63,640.00 | .00 | 100 | 53,912.00 |
| Utilities | 746,500.00 | (150,000.00) | 596,500.00 | 62,691.80 | 11,509.88 | 124,162.30 | 460,827.82 | 23 | 83,014.55 |
| Chemicals | 73,000.00 | .00 | 73,000.00 | .00 | .00 | 63,139.70 | 9,860.30 | 86 | 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 | .00 | 4,200.00 | .00 | .00 | .00 | 4,200.00 | 0 | .00 |
| Repairs and Maintenance | 506,225.00 | 150,000.00 | 656,225.00 | 1,347.56 | 231,029.16 | 33,957.67 | 391,238.17 | 40 | 91,823.38 |
| Capital Outlay | .00 | .00 | .00 | .00 | 500.00 | .00 | (500.00) | +++ | .00 |
| EXPENSE TOTALS | \$1,929,165.00 | \$0.00 | \$1,929,165.00 | \$102,036.36 | \$590,656.54 | \$329,110.09 | \$1,009,398.37 | 48% | \$330,656.95 |
| Fund 1000 - Operations Totals | | | | | | | | | |
| REVENUE TOTALS | 1,929,165.00 | .00 | 1,929,165.00 | 147,639.75 | .00 | 300,303.27 | 1,628,861.73 | 16% | 303,375.49 |
| EXPENSE TOTALS | 1,929,165.00 | .00 | 1,929,165.00 | 102,036.36 | 590,656.54 | 329,110.09 | 1,009,398.37 | 48% | 330,656.95 |
| Fund 1000 - Operations Totals | \$0.00 | \$0.00 | \$0.00 | \$45,603.39 | (\$590,656.54) | (\$28,806.82) | \$619,463.36 | | (\$27,281.46) |
| Grand Totals | | | | | | | | | |
| REVENUE TOTALS | 1,929,165.00 | .00 | 1,929,165.00 | 147,639.75 | .00 | 300,303.27 | 1,628,861.73 | 16% | 303,375.49 |
| EXPENSE TOTALS | 1,929,165.00 | .00 | 1,929,165.00 | 102,036.36 | 590,656.54 | 329,110.09 | 1,009,398.37 | 48% | 330,656.95 |
| Grand Totals | \$0.00 | \$0.00 | \$0.00 | \$45,603.39 | (\$590,656.54) | (\$28,806.82) | \$619,463.36 | | (\$27,281.46) |



KWA Balance Sheet - Debt Service Fund

Through 11/30/24

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 | 96,147.53 | 342,233.35 | (246,085.82) | (71.91) |
| | 002 - Cash - Construction: Totals | \$96,147.53 | \$342,233.35 | (\$246,085.82) | (71.91%) |
| 010 | Cash - Restricted: | | | | |
| 010.01 | Cash - Restricted: Bond Reserve - Series 2014 | 15,710,059.42 | 15,582,529.95 | 127,529.47 | .82 |
| 010.02 | Cash - Restricted: Bond Debt Service Account | 4,492,277.44 | 16,087,398.40 | (11,595,120.96) | (72.08) |
| 010.03 | Cash - Restricted: Bond Reserve - Series 2018 | 4,549,981.83 | 4,513,046.43 | 36,935.40 | .82 |
| | 010 - Cash - Restricted: Totals | \$24,752,318.69 | \$36,182,974.78 | (\$11,430,656.09) | (31.59%) |
| 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%) |
| 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 | \$319,642,193.47 | \$331,385,602.05 | (\$11,743,408.58) | (3.54%) |
| 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 | 7,483,177.88 | 7,483,177.88 | .00 | .00 |
| 289.03 | Premium on Bonds Series 2018 | 5,237,939.01 | 5,237,939.01 | .00 | .00 |
| | 289 - Premium on Bonds Totals | \$12,721,116.89 | \$12,721,116.89 | \$0.00 | 0.00% |



KWA Balance Sheet - Debt Service Fund

Through 11/30/24

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 | 182,125,000.00 | 182,125,000.00 | .00 | .00 |
| 300.03 | Bonds Payable - Long-term Series 2018 | 56,565,000.00 | 56,565,000.00 | .00 | .00 |
| | 300 - Bonds Payable - Long-term Totals | \$238,690,000.00 | \$238,690,000.00 | \$0.00 | 0.00% |
| 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% |
| | LIABILITIES TOTALS | \$288,826,342.68 | \$297,526,995.17 | (\$8,700,652.49) | (2.92%) |
| 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) | | | |
| | Fund Revenues | (3,816,907.66) | | | |
| | Fund Expenses | 6,859,663.75 | | | |
| | FUND EQUITY TOTALS | \$30,815,850.79 | \$31,548,042.89 | (\$732,192.10) | (2.32%) |
| | LIABILITIES AND FUND EQUITY TOTALS | \$319,642,193.47 | \$329,075,038.06 | (\$9,432,844.59) | (2.87%) |
| | Fund 2400 - LHI Totals | \$0.00 | \$2,310,563.99 | (\$2,310,563.99) | (100.00%) |
| | Fund Type Enterprise Funds Totals | \$0.00 | \$2,310,563.99 | (\$2,310,563.99) | (100.00%) |
| | Fund Category Proprietary Funds Totals | \$0.00 | \$2,310,563.99 | (\$2,310,563.99) | (100.00%) |
| | Grand Totals | \$0.00 | \$2,310,563.99 | (\$2,310,563.99) | (100.00%) |



Debt Service Fund A/P Invoice Report

Payment Date Range 11/01/24 - 11/30/24
 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 10031 - State of Michigan 11/05/2024 | Application for State Treasurer's Approval - Series 2024 | Paid by Check #20663 | | 11/05/2024 | 12/05/2024 | 11/05/2024 | | 11/05/2024 | 2,100.00 |
| | | Vendor 10031 - State of Michigan | Totals | | | Invoices | 1 | | <u>\$2,100.00</u> |
| | | | Grand Totals | | | Invoices | 1 | | <u>\$2,100.00</u> |