



KWA Balance Sheet - Operations Fund

Through 10/31/23

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	223,930.75	175,458.23	48,472.52	27.63
001.02	Cash - Operations: Investment Account	11,958,395.70	11,902,789.40	55,606.30	.47
	001 - Cash - Operations: Totals	\$12,182,326.45	\$12,078,247.63	\$104,078.82	0.86%
040	Accounts Receivable	101,534.11	149,037.43	(47,503.32)	(31.87)
118	Prepaid Expense	.00	804.00	(804.00)	(100.00)
158	Construction in Progress	180,527.01	180,527.01	.00	.00
	ASSETS TOTALS	\$12,464,387.57	\$12,408,616.07	\$55,771.50	0.45%
LIABILITIES AND FUND EQUITY					
LIABILITIES					
202	Accounts Payable	148,301.55	79,977.64	68,323.91	85.43
212	Contract Withholding Payable	15,352.50	15,352.50	.00	.00
	LIABILITIES TOTALS	\$163,654.05	\$95,330.14	\$68,323.91	71.67%
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	(157,140.41)			
	Fund Expenses	169,692.82			
	FUND EQUITY TOTALS	\$12,300,733.52	\$12,313,285.93	(\$12,552.41)	(0.10%)
	LIABILITIES AND FUND EQUITY TOTALS	\$12,464,387.57	\$12,408,616.07	\$55,771.50	0.45%
	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 10/01/23 - 10/31/23
 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									
X10132023	Monthly Backup Service - Acct #287270517071, 2023-10	Paid by Check #11566		10/05/2023	10/28/2023	10/05/2023		10/26/2023	231.00
			Vendor 10079 - AT&T Totals			Invoices	1		\$231.00
Vendor 10070 - Azteca Systems, Inc.									
INV7573	Cityworks update & support agreement (10/15/23 - 10/14/24)	Paid by Check #11555		10/09/2023	11/08/2023	10/09/2023		10/17/2023	9,757.50
			Vendor 10070 - Azteca Systems, Inc. Totals			Invoices	1		\$9,757.50
Vendor 10143 - Cincinnati Insurance Company, The									
1000543069-2024	Target Market Policy #0551527 10/01/23 thru 10/01/24	Paid by Check #11556		10/10/2023	11/01/2023	10/10/2023		10/17/2023	5,159.00
			Vendor 10143 - Cincinnati Insurance Company, The Totals			Invoices	1		\$5,159.00
Vendor 10068 - Comcast Business Services									
4001, 10-23	Service @ 4001 Fisher Rd - Acct #8529101260033437, 2023-10	Paid by Check #11548		09/24/2023	10/15/2023	10/01/2023		10/03/2023	156.85
			Vendor 10068 - Comcast Business Services Totals			Invoices	1		\$156.85
Vendor 10049 - Consumers Energy									
205546649881	4255 N Center Rd, 2023-10	Paid by Check #11567		11/08/2023	11/08/2023	10/31/2023		10/26/2023	28.79
			Vendor 10049 - Consumers Energy Totals			Invoices	1		\$28.79
Vendor 10146 - Denise Buckley, LLC									
2023-KWA-9	Accounting & Audit Preparation Assistance - 2023-09	Paid by Check #11557		10/13/2023	11/13/2023	09/30/2023		10/17/2023	1,356.00
			Vendor 10146 - Denise Buckley, LLC Totals			Invoices	1		\$1,356.00
Vendor 10006 - DTE Energy Co.									
200044629602	4001 Fisher Rd Account # 910041017328, 2023-09	Paid by Check #11549		09/24/2023	10/17/2023	09/24/2023		10/03/2023	36,244.32
200204565368	8763 Martin Rd Account # 910040976516, 2023-09	Paid by Check #11550		09/25/2023	10/18/2023	09/25/2023		10/03/2023	3,354.05
8793, 09-23	8793 Martin Rd Account # 920011035333, 2023-09	Paid by Check #11558		10/02/2023	10/25/2023	09/30/2023		10/17/2023	109.97
8949, 09-23	8949 Lakeshore Rd Account # 920011035473, 2023-09	Paid by Check #11559		10/09/2023	11/01/2023	09/30/2023		10/17/2023	85.98
			Vendor 10006 - DTE Energy Co. Totals			Invoices	4		\$39,794.32
Vendor 10139 - FCX Performance - SW Controls									
5160858	ABB Transmitter	Paid by Check #11568		10/04/2023	11/03/2023	10/04/2023		10/26/2023	1,255.36
5162624	Hart Backplane	Paid by Check #11568		10/09/2023	11/08/2023	10/09/2023		10/26/2023	384.53
			Vendor 10139 - FCX Performance - SW Controls Totals			Invoices	2		\$1,639.89
Vendor 10010 - Genesee County Drain Commissioner - WWS									



Operations Fund A/P Invoice Report

Payment Date Range 10/01/23 - 10/31/23
 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
2023-00002010	Service Agreement with GCDC Water & Waste, 2023-09	Paid by Check # 11551		10/02/2023	11/01/2023	09/30/2023		10/03/2023	26,956.00
Vendor 10010 - Genesee County Drain Commissioner - WWS Totals							Invoices	1	\$26,956.00
Vendor 10091 - Kerrigan Lawn Care									
6224	Lawn Maintenance 2023-09	Paid by Check # 11552		09/28/2023	10/28/2023	09/28/2023		10/03/2023	480.00
Vendor 10091 - Kerrigan Lawn Care Totals							Invoices	1	\$480.00
Vendor 10019 - Lapeer County Drain Office									
2023-003	Legal Fees associated with Contract 4006.	Paid by Check # 11560		09/18/2023	10/18/2023	09/30/2023		10/17/2023	6,032.08
Vendor 10019 - Lapeer County Drain Office Totals							Invoices	1	\$6,032.08
Vendor 10022 - McGraw Morris P.C.									
11089	LCRC Litigation, 2023-09	Paid by Check # 11561		10/09/2023	11/09/2023	09/30/2023		10/17/2023	1,892.82
Vendor 10022 - McGraw Morris P.C. Totals							Invoices	1	\$1,892.82
Vendor 10048 - Peabody Insurance									
215612	KWA Director & Officers Policy 10/01/23 to 10/01/24.	Paid by Check # 11553		09/18/2023	10/18/2023	10/01/2023		10/03/2023	3,976.00
Vendor 10048 - Peabody Insurance Totals							Invoices	1	\$3,976.00
Vendor 10168 - Raftelis Financial Consultants, Inc.									
30681	Determine KWA Buy-In	Paid by Check # 11562		10/11/2023	11/11/2023	09/30/2023		10/17/2023	2,555.00
Vendor 10168 - Raftelis Financial Consultants, Inc. Totals							Invoices	1	\$2,555.00
Vendor 10090 - SemcoEnergy									
09-23	4101 Fisher Rd, 2023-09	Paid by Check # 11554		09/11/2023	10/11/2023	09/11/2023		10/03/2023	39.62
Vendor 10090 - SemcoEnergy Totals							Invoices	1	\$39.62
Vendor 10057 - Verizon Wireless									
9946161912	Scada Monthly Service - Acct #542072785-00001, 2023-10	Paid by Check # 11563		10/06/2023	10/29/2023	10/06/2023		10/17/2023	176.88
9946206887	IPS Video Service - Acct #942170730-00001, 2023-10	Paid by Check # 11564		10/06/2023	10/29/2023	10/06/2023		10/17/2023	40.01
Vendor 10057 - Verizon Wireless Totals							Invoices	2	\$216.89
Vendor 10062 - Worth Township D.P.W.									
09-23	4001 Fisher Rd - Lake Huron Pump Station, 2023-09	Paid by Check # 11565		10/03/2023	10/28/2023	09/30/2023		10/17/2023	111.80
Vendor 10062 - Worth Township D.P.W. Totals							Invoices	1	\$111.80
Grand Totals							Invoices	22	\$100,383.56



KWA 2024 Operations Budget

Through 10/31/23
 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	101,534.11	.00	101,534.11	1,186,612.89	8	1,665,468.78
Interest	480,000.00	.00	480,000.00	55,606.30	.00	55,606.30	424,393.70	12	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	\$157,140.41	\$0.00	\$157,140.41	\$1,611,506.59	9%	\$2,240,067.81
EXPENSE									
Professional Services	275,600.00	.00	275,600.00	3,069.41	54,912.00	3,069.41	217,618.59	21	104,268.27
Insurances	36,200.00	.00	36,200.00	10,120.35	15,457.00	10,120.35	10,622.65	71	34,128.22
Administration	323,472.00	.00	323,472.00	26,956.00	296,516.00	26,956.00	.00	100	323,472.00
Utilities	696,675.00	.00	696,675.00	44,436.44	14,410.87	44,436.44	637,827.69	8	594,967.33
Chemicals	61,000.00	2,500.00	63,500.00	.00	62,482.68	.00	1,017.32	98	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	.00	4,200.00	0	2,625.55
Repairs and Maintenance	369,000.00	(2,500.00)	366,500.00	85,110.62	26,911.30	85,110.62	254,478.08	31	80,059.67
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	\$169,692.82	\$471,189.85	\$169,692.82	\$1,127,764.33	36%	\$1,196,333.30
Fund 1000 - Operations Totals									
REVENUE TOTALS	1,768,647.00	.00	1,768,647.00	157,140.41	.00	157,140.41	1,611,506.59	9%	2,240,067.81
EXPENSE TOTALS	1,768,647.00	.00	1,768,647.00	169,692.82	471,189.85	169,692.82	1,127,764.33	36%	1,196,333.30
Fund 1000 - Operations Totals	\$0.00	\$0.00	\$0.00	(\$12,552.41)	(\$471,189.85)	(\$12,552.41)	\$483,742.26		\$1,043,734.51
Grand Totals									
REVENUE TOTALS	1,768,647.00	.00	1,768,647.00	157,140.41	.00	157,140.41	1,611,506.59	9%	2,240,067.81
EXPENSE TOTALS	1,768,647.00	.00	1,768,647.00	169,692.82	471,189.85	169,692.82	1,127,764.33	36%	1,196,333.30
Grand Totals	\$0.00	\$0.00	\$0.00	(\$12,552.41)	(\$471,189.85)	(\$12,552.41)	\$483,742.26		\$1,043,734.51



KWA Balance Sheet - Debt Service Fund

Through 10/31/23

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	18,926,147.94	18,838,141.74	88,006.20	.47
010.02	Cash - Restricted: Bond Debt Service Account	2,006,148.21	15,360,780.68	(13,354,632.47)	(86.94)
010.03	Cash - Restricted: Bond Reserve - Series 2018	3,047,902.31	3,033,729.61	14,172.70	.47
	010 - Cash - Restricted: Totals	\$23,980,198.46	\$37,232,652.03	(\$13,252,453.57)	(35.59%)
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	\$324,548,969.03	\$337,801,422.60	(\$13,252,453.57)	(3.92%)
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	5,325,000.00	(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	(300,000.00)	1,125,000.00	(1,425,000.00)	(126.67)
	252 - Lease Payable - Current Portion Totals	(\$300,000.00)	\$1,125,000.00	(\$1,425,000.00)	(126.67%)
253	Lease Interest Payable				
253.01	Lease Interest Payable GCDC-WWS, Series 2013	583,619.80	583,619.80	.00	.00
	253 - Lease Interest Payable Totals	\$583,619.80	\$583,619.80	\$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 10/31/23

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	28,105,000.00	28,105,000.00	.00	.00
	301 - Lease Payable - Long Term Totals	\$28,105,000.00	\$28,105,000.00	\$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	\$298,464,327.06	\$306,649,327.06	(\$8,185,000.00)	(2.67%)
	FUND EQUITY				
393	Restricted Net Position	10,453,179.00	10,453,179.00	.00	.00
395	Unrestricted Net Position	(1,241,449.46)	(1,241,449.46)	.00	.00
399	Invested in Capital Assets	21,940,366.00	21,940,366.00	.00	.00
	FUND EQUITY TOTALS Prior to Current Year Changes	\$31,152,095.54	\$31,152,095.54	\$0.00	0.00%
	Prior Year Fund Equity Adjustment	.00			
	Fund Revenues	(1,764,317.13)			
	Fund Expenses	6,831,770.70			
	FUND EQUITY TOTALS	\$26,084,641.97	\$31,152,095.54	(\$5,067,453.57)	(16.27%)
	LIABILITIES AND FUND EQUITY TOTALS	\$324,548,969.03	\$337,801,422.60	(\$13,252,453.57)	(3.92%)
	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 10/01/23 - 10/31/23
 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 10010 - Genesee County Drain Commissioner - WWS									
2023-00001608	Debt Service - Series 2013	Paid by Check #20656		10/01/2023	10/31/2023	10/01/2023			1,815,131.95
		Vendor 10010 - Genesee County Drain Commissioner - WWS Totals				Invoices	1		<u>\$1,815,131.95</u>
Vendor 10047 - Huntington National Bank									
2014A, Nov 2023	Debt Service - Series 2014A	Paid by EFT #3946		10/30/2023	11/01/2023	10/30/2023		10/30/2023	10,278,868.75
2018, Nov 2023	Debt Service - Series 2018	Paid by EFT #3945		10/30/2023	11/01/2023	10/30/2023		10/30/2023	2,922,750.00
		Vendor 10047 - Huntington National Bank Totals				Invoices	2		<u>\$13,201,618.75</u>
		Grand Totals				Invoices	3		<u><u>\$15,016,750.70</u></u>