



# KWA Balance Sheet - Operations Fund

Through 04/30/23

Detail Listing

Include Rollup Account/Rollup to Account

| Account                                | Account Description                                     | Current YTD<br>Balance | Prior Year<br>Total Actual | Net Change           | Change %        |
|--|---|------------------------|----------------------------|----------------------|-----------------|
| Fund Category <b>Proprietary Funds</b> |   |                        |                            |                      |                 |
| Fund Type <b>Enterprise Funds</b>      |   |                        |                            |                      |                 |
| Fund <b>1000 - Operations</b>          |   |                        |                            |                      |                 |
| <b>ASSETS</b>                          |   |                        |                            |                      |                 |
| <b>001</b>                             | <b>Cash - Operations:</b>                               |                        |                            |                      |                 |
| 001.01                                 | Cash - Operations: Checking Account                     | 187,671.33             | 121,923.63                 | 65,747.70            | 53.93           |
| 001.02                                 | Cash - Operations: Investment Account                   | 11,444,117.37          | 10,863,685.37              | 580,432.00           | 5.34            |
|  | <b>001 - Cash - Operations: Totals</b>                  | <b>\$11,631,788.70</b> | <b>\$10,985,609.00</b>     | <b>\$646,179.70</b>  | <b>5.88%</b>    |
| 040                                    | Accounts Receivable                                     | 115,253.02             | 262,365.45                 | (147,112.43)         | (56.07)         |
| 118                                    | Prepaid Expense   | .00                    | 12,084.30                  | (12,084.30)          | (100.00)        |
| 158                                    | Construction in Progress                                | 180,527.01             | 180,527.01                 | .00                  | .00             |
|  | <b>ASSETS TOTALS</b>                                    | <b>\$11,927,568.73</b> | <b>\$11,440,585.76</b>     | <b>\$486,982.97</b>  | <b>4.26%</b>    |
| <b>LIABILITIES AND FUND EQUITY</b>     |   |                        |                            |                      |                 |
| <b>LIABILITIES</b>                     |   |                        |                            |                      |                 |
| 202                                    | Accounts Payable  | 94,636.90              | 155,681.84                 | (61,044.94)          | (39.21)         |
| 212                                    | Contract Withholding Payable                            | 15,352.50              | 15,352.50                  | .00                  | .00             |
|  | <b>LIABILITIES TOTALS</b>                               | <b>\$109,989.40</b>    | <b>\$171,034.34</b>        | <b>(\$61,044.94)</b> | <b>(35.69%)</b> |
| <b>FUND EQUITY</b>                     |   |                        |                            |                      |                 |
| 395                                    | Unrestricted Net Position                               | 11,269,551.42          | 11,269,551.42              | .00                  | .00             |
|  | <b>FUND EQUITY TOTALS Prior to Current Year Changes</b> | <b>\$11,269,551.42</b> | <b>\$11,269,551.42</b>     | <b>\$0.00</b>        | <b>0.00%</b>    |
|  | Prior Year Fund Equity Adjustment                       | .00                    |                            |                      |                 |
|  | Fund Revenues   | (1,191,940.57)         |                            |                      |                 |
|  | Fund Expenses   | 643,912.66             |                            |                      |                 |
|  | <b>FUND EQUITY TOTALS</b>                               | <b>\$11,817,579.33</b> | <b>\$11,269,551.42</b>     | <b>\$548,027.91</b>  | <b>4.86%</b>    |
|  | <b>LIABILITIES AND FUND EQUITY TOTALS</b>               | <b>\$11,927,568.73</b> | <b>\$11,440,585.76</b>     | <b>\$486,982.97</b>  | <b>4.26%</b>    |
|  | Fund <b>1000 - Operations</b> Totals                    | \$0.00                 | \$0.00                     | \$0.00               | +++             |
|  | Fund Type <b>Enterprise Funds</b> Totals                | \$0.00                 | \$0.00                     | \$0.00               | +++             |
|  | Fund Category <b>Proprietary Funds</b> Totals           | \$0.00                 | \$0.00                     | \$0.00               | +++             |
|  | Grand Totals  | \$0.00                 | \$0.00                     | \$0.00               | +++             |



# Operations Fund A/P Invoice Report

Payment Date Range 04/01/23 - 04/30/23  
 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 |
|--|--|----------------------|-------------|--------------|------------|------------|---------------|--------------|--------------------|
| <b>Vendor 10060 - A - Frame Awards</b>                               |  |                      |             |              |            |            |               |              |                    |
| 105790   | KWA Board Name Plates.                                     | Paid by Check #11436 |             | 04/11/2023   | 05/11/2023 | 04/11/2023 |               | 04/18/2023   | 70.50              |
|  |  |                      |             |              |            |            |               |              | \$70.50            |
| Vendor <b>10060 - A - Frame Awards</b> Totals                        |  |                      |             |              |            |            | Invoices      | 1            |                    |
| <b>Vendor 10079 - AT&amp;T</b>                                       |  |                      |             |              |            |            |               |              |                    |
| X04132023  | Monthly Backup Service - Acct #287270517071, 2023-04       | Paid by Check #11442 |             | 04/05/2023   | 04/28/2023 | 04/05/2023 |               | 04/25/2023   | 231.00             |
|  |  |                      |             |              |            |            |               |              | \$231.00           |
| Vendor <b>10079 - AT&amp;T</b> Totals                                |  |                      |             |              |            |            | Invoices      | 1            |                    |
| <b>Vendor 10068 - Comcast Business Services</b>                      |  |                      |             |              |            |            |               |              |                    |
| 03/24/23   | Service @ 4001 Fisher Rd - Acct #8529101260033437, 2023-04 | Paid by Check #11428 |             | 03/24/2023   | 04/14/2023 | 04/01/2023 |               | 04/10/2023   | 156.85             |
|  |  |                      |             |              |            |            |               |              | \$156.85           |
| Vendor <b>10068 - Comcast Business Services</b> Totals               |  |                      |             |              |            |            | Invoices      | 1            |                    |
| <b>Vendor 10049 - Consumers Energy</b>                               |  |                      |             |              |            |            |               |              |                    |
| 202342762981   | 4255 N Center Rd, 2023-04                                  | Paid by Check #11443 |             | 04/17/2023   | 05/10/2023 | 04/17/2023 |               | 04/25/2023   | 28.81              |
|  |  |                      |             |              |            |            |               |              | \$28.81            |
| Vendor <b>10049 - Consumers Energy</b> Totals                        |  |                      |             |              |            |            | Invoices      | 1            |                    |
| <b>Vendor 10146 - Denise Buckley, LLC</b>                            |  |                      |             |              |            |            |               |              |                    |
| 2023-KWA-3   | Accounting & Audit Preparation Assistance - 2023-03        | Paid by Check #11429 |             | 04/06/2023   | 05/06/2023 | 03/31/2023 |               | 04/10/2023   | 1,404.00           |
|  |  |                      |             |              |            |            |               |              | \$1,404.00         |
| Vendor <b>10146 - Denise Buckley, LLC</b> Totals                     |  |                      |             |              |            |            | Invoices      | 1            |                    |
| <b>Vendor 10006 - DTE Energy Co.</b>                                 |  |                      |             |              |            |            |               |              |                    |
| 200044280537   | 4001 Fisher Rd Account # 910041017328, 2023-03             | Paid by Check #11430 |             | 03/26/2023   | 04/25/2023 | 03/26/2023 |               | 04/10/2023   | 42,680.80          |
| 200264190654   | 8763 Martin Rd Account # 910040976516, 2023-03             | Paid by Check #11431 |             | 03/27/2023   | 04/19/2023 | 03/27/2023 |               | 04/10/2023   | 4,625.37           |
| 8793, 03-23  | 8793 Martin Rd Account # 920011035333, 2023-03             | Paid by Check #11432 |             | 03/31/2023   | 04/25/2023 | 03/31/2023 |               | 04/10/2023   | 95.62              |
| 8949, 03-23  | 8949 Lakeshore Rd Account # 920011035473, 2023-03          | Paid by Check #11437 |             | 04/10/2023   | 05/04/2023 | 03/31/2023 |               | 04/18/2023   | 70.87              |
|  |  |                      |             |              |            |            |               |              | \$47,472.66        |
| Vendor <b>10006 - DTE Energy Co.</b> Totals                          |  |                      |             |              |            |            | Invoices      | 4            |                    |
| <b>Vendor 10010 - Genesee County Drain Commissioner - WWS</b>        |  |                      |             |              |            |            |               |              |                    |
| 2023-00002004  | Service Agreement with GCDC Water & Waste, 2023-03         | Paid by Check #11433 |             | 04/01/2023   | 05/01/2023 | 03/31/2023 |               | 04/10/2023   | 26,956.00          |
|  |  |                      |             |              |            |            |               |              | \$26,956.00        |
| Vendor <b>10010 - Genesee County Drain Commissioner - WWS</b> Totals |  |                      |             |              |            |            | Invoices      | 1            |                    |
| <b>Vendor 10099 - Grainger</b>                                       |  |                      |             |              |            |            |               |              |                    |
| 9657826948   | Lever Door Holder 40JK99                                   | Paid by Check #11438 |             | 03/30/2023   | 04/29/2023 | 03/30/2023 |               | 04/18/2023   | 143.00             |
| 9658062030   | Inline Strainer Raw Pumps 3ELW6                            | Paid by Check #11438 |             | 03/30/2023   | 04/29/2023 | 03/30/2023 |               | 04/18/2023   | 83.58              |
|  |  |                      |             |              |            |            |               |              | \$226.58           |
| Vendor <b>10099 - Grainger</b> Totals                                |  |                      |             |              |            |            | Invoices      | 2            |                    |
| <b>Vendor 10107 - Kennedy Industries, Inc.</b>                       |  |                      |             |              |            |            |               |              |                    |



# Operations Fund A/P Invoice Report

Payment Date Range 04/01/23 - 04/30/23  
 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        |
|--|--|----------------------|-------------|--------------|------------|------------|---------------|--------------|---------------------------|
| 636085   | Watson Moarlow Pump Head (Earthtec) HPS                | Paid by Check #11444 |             | 04/11/2023   | 05/11/2023 | 04/11/2023 |               |              | 332.78                    |
| Vendor <b>10107 - Kennedy Industries, Inc.</b> Totals            |  |                      |             |              |            |            | Invoices      | 1            | <u>\$332.78</u>           |
| Vendor <b>10091 - Kerrigan Lawn Care</b>                         |  |                      |             |              |            |            |               |              |                           |
| 5752   | LHS 4001 Fisher Rd - 2023-03                           | Paid by Check #11439 |             | 03/30/2023   | 04/15/2023 | 03/30/2023 |               | 04/18/2023   | 200.00                    |
| Vendor <b>10091 - Kerrigan Lawn Care</b> Totals                  |  |                      |             |              |            |            | Invoices      | 1            | <u>\$200.00</u>           |
| Vendor <b>10022 - McGraw Morris P.C.</b>                         |  |                      |             |              |            |            |               |              |                           |
| 10199  | Legal, 2023-03   | Paid by Check #11434 |             | 04/05/2023   | 05/05/2023 | 03/31/2023 |               | 04/10/2023   | 60.00                     |
| 10200  | LCRC Litigation, 2023-03                               | Paid by Check #11434 |             | 04/05/2023   | 05/05/2023 | 03/31/2023 |               | 04/10/2023   | 750.00                    |
| Vendor <b>10022 - McGraw Morris P.C.</b> Totals                  |  |                      |             |              |            |            | Invoices      | 2            | <u>\$810.00</u>           |
| Vendor <b>10095 - McNaughton - McKay Electric Company</b>        |  |                      |             |              |            |            |               |              |                           |
| 23338403-00  | Selector Switch IPS Control Panel                      | Paid by Check #11440 |             | 04/03/2023   | 05/03/2023 | 04/03/2023 |               | 04/18/2023   | 657.88                    |
| 23351573-00  | A-B Contact Block IPS Control Panel                    | Paid by Check #11440 |             | 04/04/2023   | 05/04/2023 | 04/04/2023 |               | 04/18/2023   | 113.30                    |
| Vendor <b>10095 - McNaughton - McKay Electric Company</b> Totals |  |                      |             |              |            |            | Invoices      | 2            | <u>\$771.18</u>           |
| Vendor <b>10090 - SemcoEnergy</b>                                |  |                      |             |              |            |            |               |              |                           |
| 04-23  | 4101 Fisher Rd, 2023-04                                | Paid by Check #11445 |             | 04/11/2023   | 05/09/2023 | 04/11/2023 |               | 04/25/2023   | 723.93                    |
| Vendor <b>10090 - SemcoEnergy</b> Totals                         |  |                      |             |              |            |            | Invoices      | 1            | <u>\$723.93</u>           |
| Vendor <b>10057 - Verizon Wireless</b>                           |  |                      |             |              |            |            |               |              |                           |
| 9931838697   | Scada Monthly Service - Acct #542072785-00001, 2023-04 | Paid by Check #11441 |             | 04/06/2023   | 04/28/2023 | 04/06/2023 |               | 04/18/2023   | 174.00                    |
| 9931880953   | IPS Video Service - Acct #942170730-00001, 2023-04     | Paid by Check #11441 |             | 04/06/2023   | 04/28/2023 | 04/06/2023 |               | 04/18/2023   | 40.01                     |
| Vendor <b>10057 - Verizon Wireless</b> Totals                    |  |                      |             |              |            |            | Invoices      | 2            | <u>\$214.01</u>           |
| Vendor <b>10062 - Worth Township D.P.W.</b>                      |  |                      |             |              |            |            |               |              |                           |
| 03-23  | 4001 Fisher Rd - Lake Huron Pump Station, 2023-03      | Paid by Check #11435 |             | 04/04/2023   | 04/28/2023 | 03/31/2023 |               | 04/10/2023   | 92.95                     |
| Vendor <b>10062 - Worth Township D.P.W.</b> Totals               |  |                      |             |              |            |            | Invoices      | 1            | <u>\$92.95</u>            |
| Grand Totals   |  |                      |             |              |            |            | Invoices      | 22           | <u><u>\$79,691.25</u></u> |



# KWA 2023 Operations Budget

Through 04/30/23  
 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      |
|--------------------------------------|-----------------------|-------------------|-----------------------|----------------------------|-----------------------|-----------------------|---------------------------|---------------|-----------------------|
| <b>Fund 1000 - Operations</b>        |                       |                   |                       |                            |                       |                       |                           |               |                       |
| <b>REVENUE</b>                       |                       |                   |                       |                            |                       |                       |                           |               |                       |
| Commodity                            | 1,609,472.00          | .00               | 1,609,472.00          | 115,253.02                 | .00                   | 881,508.57            | 727,963.43                | 55            | 2,542,812.63          |
| Interest                             | 120,000.00            | .00               | 120,000.00            | 47,109.53                  | .00                   | 280,432.00            | (160,432.00)              | 234           | 64,371.89             |
| <b>REVENUE TOTALS</b>                | <b>\$1,729,472.00</b> | <b>\$0.00</b>     | <b>\$1,729,472.00</b> | <b>\$162,362.55</b>        | <b>\$0.00</b>         | <b>\$1,161,940.57</b> | <b>\$567,531.43</b>       | <b>67%</b>    | <b>\$2,607,184.52</b> |
| <b>EXPENSE</b>                       |                       |                   |                       |                            |                       |                       |                           |               |                       |
| Professional Services                | 215,600.00            | .00               | 215,600.00            | 11,053.77                  | 28,295.00             | 71,093.65             | 116,211.35                | 46            | 119,453.76            |
| Insurances                           | 36,200.00             | .00               | 36,200.00             | 210.81                     | 5,576.00              | 27,650.36             | 2,973.64                  | 92            | 32,183.36             |
| Administration                       | 323,472.00            | .00               | 323,472.00            | 26,956.00                  | 134,780.00            | 188,692.00            | .00                       | 100           | 323,472.00            |
| Utilities                            | 851,000.00            | .00               | 851,000.00            | 47,113.57                  | 5,881.55              | 266,685.65            | 578,432.80                | 32            | 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              | 70.50                      | 633.80                | 1,328.30              | 1,545.90                  | 56            | 1,103.41              |
| Repairs and Maintenance              | 248,000.00            | (7,908.00)        | 240,092.00            | 7,803.96                   | 58,611.90             | 31,650.44             | 149,829.66                | 38            | 132,790.50            |
| Capital Outlay                       | .00                   | 500.00            | 500.00                | .00                        | 500.00                | .00                   | .00                       | 100           | 165,174.51            |
| <b>EXPENSE TOTALS</b>                | <b>\$1,729,472.00</b> | <b>\$500.00</b>   | <b>\$1,729,972.00</b> | <b>\$93,208.61</b>         | <b>\$234,278.25</b>   | <b>\$643,912.66</b>   | <b>\$851,781.09</b>       | <b>51%</b>    | <b>\$1,575,252.06</b> |
| <b>Fund 1000 - Operations Totals</b> |                       |                   |                       |                            |                       |                       |                           |               |                       |
| <b>REVENUE TOTALS</b>                | <b>1,729,472.00</b>   | <b>.00</b>        | <b>1,729,472.00</b>   | <b>162,362.55</b>          | <b>.00</b>            | <b>1,161,940.57</b>   | <b>567,531.43</b>         | <b>67%</b>    | <b>2,607,184.52</b>   |
| <b>EXPENSE TOTALS</b>                | <b>1,729,472.00</b>   | <b>500.00</b>     | <b>1,729,972.00</b>   | <b>93,208.61</b>           | <b>234,278.25</b>     | <b>643,912.66</b>     | <b>851,781.09</b>         | <b>51%</b>    | <b>1,575,252.06</b>   |
| <b>Fund 1000 - Operations Totals</b> | <b>\$0.00</b>         | <b>(\$500.00)</b> | <b>(\$500.00)</b>     | <b>\$69,153.94</b>         | <b>(\$234,278.25)</b> | <b>\$518,027.91</b>   | <b>(\$284,249.66)</b>     |               | <b>\$1,031,932.46</b> |
| <b>Grand Totals</b>                  |                       |                   |                       |                            |                       |                       |                           |               |                       |
| <b>REVENUE TOTALS</b>                | <b>1,729,472.00</b>   | <b>.00</b>        | <b>1,729,472.00</b>   | <b>162,362.55</b>          | <b>.00</b>            | <b>1,161,940.57</b>   | <b>567,531.43</b>         | <b>67%</b>    | <b>2,607,184.52</b>   |
| <b>EXPENSE TOTALS</b>                | <b>1,729,472.00</b>   | <b>500.00</b>     | <b>1,729,972.00</b>   | <b>93,208.61</b>           | <b>234,278.25</b>     | <b>643,912.66</b>     | <b>851,781.09</b>         | <b>51%</b>    | <b>1,575,252.06</b>   |
| <b>Grand Totals</b>                  | <b>\$0.00</b>         | <b>(\$500.00)</b> | <b>(\$500.00)</b>     | <b>\$69,153.94</b>         | <b>(\$234,278.25)</b> | <b>\$518,027.91</b>   | <b>(\$284,249.66)</b>     |               | <b>\$1,031,932.46</b> |



# KWA Balance Sheet - Debt Service Fund

Through 04/30/23

Detail Listing

Include Rollup Account/Rollup to Account

| Account                                | Account Description                                   | Current YTD<br>Balance  | Prior Year<br>Total Actual | Net Change              | Change %         |
|--|---|-------------------------|----------------------------|-------------------------|------------------|
| <b>Fund Category Proprietary Funds</b> |   |                         |                            |                         |                  |
| <b>Fund Type Enterprise Funds</b>      |   |                         |                            |                         |                  |
| <b>Fund 2400 - LHI</b>                 |   |                         |                            |                         |                  |
| <b>ASSETS</b>                          |   |                         |                            |                         |                  |
| <b>002</b>                             | <b>Cash - Construction:</b>                           |                         |                            |                         |                  |
| 002.01                                 | Cash - Construction: Checking Account                 | 342,233.35              | 342,233.35                 | .00                     | .00              |
|  | <b>002 - Cash - Construction: Totals</b>              | <b>\$342,233.35</b>     | <b>\$342,233.35</b>        | <b>\$0.00</b>           | <b>0.00%</b>     |
| <b>010</b>                             | <b>Cash - Restricted:</b>                             |                         |                            |                         |                  |
| 010.01                                 | Cash - Restricted: Bond Reserve - Series 2014         | 18,423,219.76           | 17,965,770.98              | 457,448.78              | 2.55             |
| 010.02                                 | Cash - Restricted: Bond Debt Service Account          | 6,145,654.25            | 15,353,008.29              | (9,207,354.04)          | (59.97)          |
| 010.03                                 | Cash - Restricted: Bond Reserve - Series 2018         | 2,966,909.78            | 2,893,239.84               | 73,669.94               | 2.55             |
|  | <b>010 - Cash - Restricted: Totals</b>                | <b>\$27,535,783.79</b>  | <b>\$36,212,019.11</b>     | <b>(\$8,676,235.32)</b> | <b>(23.96%)</b>  |
| <b>020</b>                             | <b>Cash on Deposit:</b>                               |                         |                            |                         |                  |
| 020.04                                 | Cash on Deposit: 40th Circuit Court - Lapeer Cnty     | 66,666.67               | 66,666.67                  | .00                     | .00              |
|  | <b>020 - Cash on Deposit: Totals</b>                  | <b>\$66,666.67</b>      | <b>\$66,666.67</b>         | <b>\$0.00</b>           | <b>0.00%</b>     |
| 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              |
|  | <b>ASSETS TOTALS</b>                                  | <b>\$333,663,070.48</b> | <b>\$342,339,305.80</b>    | <b>(\$8,676,235.32)</b> | <b>(2.53%)</b>   |
| <b>LIABILITIES AND FUND EQUITY</b>     |   |                         |                            |                         |                  |
| <b>LIABILITIES</b>                     |   |                         |                            |                         |                  |
| 212                                    | Contract Withholding Payable                          | 289,649.99              | 289,649.99                 | .00                     | .00              |
| <b>250</b>                             | <b>Bonds Payable - Current</b>                        |                         |                            |                         |                  |
| 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)         |
|  | <b>250 - Bonds Payable - Current Totals</b>           | <b>\$0.00</b>           | <b>\$6,445,000.00</b>      | <b>(\$6,445,000.00)</b> | <b>(100.00%)</b> |
| <b>251</b>                             | <b>Interest Payable</b>                               |                         |                            |                         |                  |
| 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              |
|  | <b>251 - Interest Payable Totals</b>                  | <b>\$5,502,286.50</b>   | <b>\$5,502,286.50</b>      | <b>\$0.00</b>           | <b>0.00%</b>     |
| <b>252</b>                             | <b>Lease Payable - Current Portion</b>                |                         |                            |                         |                  |
| 252.01                                 | Lease Payable - Current Portion GCDC-WWS, Series 2013 | .00                     | 1,075,000.00               | (1,075,000.00)          | (100.00)         |
|  | <b>252 - Lease Payable - Current Portion Totals</b>   | <b>\$0.00</b>           | <b>\$1,075,000.00</b>      | <b>(\$1,075,000.00)</b> | <b>(100.00%)</b> |
| <b>253</b>                             | <b>Lease Interest Payable</b>                         |                         |                            |                         |                  |
| 253.01                                 | Lease Interest Payable GCDC-WWS, Series 2013          | 606,015.65              | 606,015.65                 | .00                     | .00              |
|  | <b>253 - Lease Interest Payable Totals</b>            | <b>\$606,015.65</b>     | <b>\$606,015.65</b>        | <b>\$0.00</b>           | <b>0.00%</b>     |
| <b>289</b>                             | <b>Premium on Bonds</b>                               |                         |                            |                         |                  |
| 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              |
|  | <b>289 - Premium on Bonds Totals</b>                  | <b>\$14,007,671.17</b>  | <b>\$14,007,671.17</b>     | <b>\$0.00</b>           | <b>0.00%</b>     |



# KWA Balance Sheet - Debt Service Fund

Through 04/30/23

Detail Listing

Include Rollup Account/Rollup to Account

| Account                                | Account Description                                     | Current YTD<br>Balance  | Prior Year<br>Total Actual | Net Change              | Change %       |
|--|---|-------------------------|----------------------------|-------------------------|----------------|
| Fund Category <b>Proprietary Funds</b> |   |                         |                            |                         |                |
| Fund Type <b>Enterprise Funds</b>      |   |                         |                            |                         |                |
| Fund <b>2400 - LHI</b>                 |   |                         |                            |                         |                |
| <b>LIABILITIES AND FUND EQUITY</b>     |   |                         |                            |                         |                |
| <b>LIABILITIES</b>                     |   |                         |                            |                         |                |
| <b>300</b>                             | <b>Bonds Payable - Long-term</b>                        |                         |                            |                         |                |
| 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            |
|  | <b>300 - Bonds Payable - Long-term Totals</b>           | <b>\$252,555,000.00</b> | <b>\$252,555,000.00</b>    | <b>\$0.00</b>           | <b>0.00%</b>   |
| <b>301</b>                             | <b>Lease Payable - Long Term</b>                        |                         |                            |                         |                |
| 301.01                                 | Lease Payable - Long Term GCDC-WWS, Series 2013         | 29,230,000.00           | 29,230,000.00              | .00                     | .00            |
|  | <b>301 - Lease Payable - Long Term Totals</b>           | <b>\$29,230,000.00</b>  | <b>\$29,230,000.00</b>     | <b>\$0.00</b>           | <b>0.00%</b>   |
| <b>302</b>                             | <b>Lease Interest Payable Long-term</b>                 |                         |                            |                         |                |
| 302.01                                 | Lease Interest Payable Long-term GCDCWWS, Series 2013   | 5,258,647.64            | 5,258,647.64               | .00                     | .00            |
|  | <b>302 - Lease Interest Payable Long-term Totals</b>    | <b>\$5,258,647.64</b>   | <b>\$5,258,647.64</b>      | <b>\$0.00</b>           | <b>0.00%</b>   |
|  | <b>LIABILITIES TOTALS</b>                               | <b>\$307,449,270.95</b> | <b>\$314,969,270.95</b>    | <b>(\$7,520,000.00)</b> | <b>(2.39%)</b> |
| <b>FUND EQUITY</b>                     |   |                         |                            |                         |                |
| 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            |
|  | <b>FUND EQUITY TOTALS Prior to Current Year Changes</b> | <b>\$27,370,034.85</b>  | <b>\$27,370,034.85</b>     | <b>\$0.00</b>           | <b>0.00%</b>   |
|  | Prior Year Fund Equity Adjustment                       | .00                     |                            |                         |                |
|  | Fund Revenues   | (13,316,699.68)         |                            |                         |                |
|  | Fund Expenses   | 14,472,935.00           |                            |                         |                |
|  | <b>FUND EQUITY TOTALS</b>                               | <b>\$26,213,799.53</b>  | <b>\$27,370,034.85</b>     | <b>(\$1,156,235.32)</b> | <b>(4.22%)</b> |
|  | <b>LIABILITIES AND FUND EQUITY TOTALS</b>               | <b>\$333,663,070.48</b> | <b>\$342,339,305.80</b>    | <b>(\$8,676,235.32)</b> | <b>(2.53%)</b> |
|  | Fund <b>2400 - LHI</b> Totals                           | \$0.00                  | \$0.00                     | \$0.00                  | +++            |
|  | Fund Type <b>Enterprise Funds</b> Totals                | \$0.00                  | \$0.00                     | \$0.00                  | +++            |
|  | Fund Category <b>Proprietary Funds</b> 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 04/01/23 - 04/30/23  
 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    |
|---|--|--|-------------|--------------|------------|------------|---------------|--------------|-----------------------|
| <b>Vendor 10010 - Genesee County Drain Commissioner - WWS</b> |  |  |             |              |            |            |               |              |                       |
| 2023-00001604   | Debt Service - Series 2013                     | Paid by Check #20654   |             | 04/01/2023   | 04/30/2023 | 04/30/2023 |               | 04/18/2023   | 700,343.75            |
|   |  | <b>Vendor 10010 - Genesee County Drain Commissioner - WWS Totals</b> |             |              |            | Invoices   | 1             |              | <u>\$700,343.75</u>   |
| <b>Vendor 10047 - Huntington National Bank</b>                |  |  |             |              |            |            |               |              |                       |
| 51823   | Annual Bond Paying Agent Fees for Series 2014A | Paid by Check #20655   |             | 03/01/2023   | 05/01/2023 | 04/30/2023 |               | 04/18/2023   | 250.00                |
| 51824   | Annual Bond Paying Agent Fees for Series 2018  | Paid by Check #20655   |             | 03/01/2023   | 05/01/2023 | 04/30/2023 |               | 04/18/2023   | 500.00                |
| 2014A, May 2023   | Debt Service - Series 2014A                    | Paid by EFT #3943  |             | 04/28/2023   | 05/01/2023 | 04/28/2023 |               | 04/28/2023   | 4,953,868.75          |
| 2018, May 2023  | Debt Service - Series 2018                     | Paid by EFT #3944  |             | 04/28/2023   | 05/01/2023 | 04/28/2023 |               | 04/28/2023   | 1,487,750.00          |
|   |  | <b>Vendor 10047 - Huntington National Bank Totals</b>                |             |              |            | Invoices   | 4             |              | <u>\$6,442,368.75</u> |
|   |  | <b>Grand Totals</b>  |             |              |            | Invoices   | 5             |              | <u>\$7,142,712.50</u> |