



KWA Balance Sheet - Operations Fund

Through 09/30/23

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	175,458.23	121,923.63	53,534.60	43.91
001.02	Cash - Operations: Investment Account	11,902,789.40	10,863,685.37	1,039,104.03	9.56
	001 - Cash - Operations: Totals	\$12,078,247.63	\$10,985,609.00	\$1,092,638.63	9.95%
040	Accounts Receivable	149,037.43	262,365.45	(113,328.02)	(43.19)
118	Prepaid Expense	804.00	12,084.30	(11,280.30)	(93.35)
158	Construction in Progress	180,527.01	180,527.01	.00	.00
	ASSETS TOTALS	\$12,408,616.07	\$11,440,585.76	\$968,030.31	8.46%
LIABILITIES AND FUND EQUITY					
LIABILITIES					
202	Accounts Payable	79,217.64	155,681.84	(76,464.20)	(49.12)
212	Contract Withholding Payable	15,352.50	15,352.50	.00	.00
	LIABILITIES TOTALS	\$94,570.14	\$171,034.34	(\$76,464.20)	(44.71%)
FUND EQUITY					
395	Unrestricted Net Position	11,269,551.42	11,269,551.42	.00	.00
	FUND EQUITY TOTALS Prior to Current Year Changes	\$11,269,551.42	\$11,269,551.42	\$0.00	0.00%
	Prior Year Fund Equity Adjustment	.00			
	Fund Revenues	(2,240,067.81)			
	Fund Expenses	1,195,573.30			
	FUND EQUITY TOTALS	\$12,314,045.93	\$11,269,551.42	\$1,044,494.51	9.27%
	LIABILITIES AND FUND EQUITY TOTALS	\$12,408,616.07	\$11,440,585.76	\$968,030.31	8.46%
	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 09/01/23 - 09/30/23
 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
Vendor 10086 - Accident Fund									
1000940928	Workers' Comp 10/01/23 thru 10/01/24 Policy #WCP100062135.	Paid by Check #11541		09/08/2023	10/01/2023	09/08/2023		09/22/2023	804.00
				Vendor 10086 - Accident Fund Totals			Invoices	1	<u>\$804.00</u>
Vendor 10079 - AT&T									
X09132023	Monthly Bakup Service - Acct #287270517071, 2023-09	Paid by Check #11542		09/05/2023	09/28/2023	09/05/2023		09/22/2023	231.00
				Vendor 10079 - AT&T Totals			Invoices	1	<u>\$231.00</u>
Vendor 10068 - Comcast Business Services									
08/24/23	Service @ 4001 Fisher Rd - Acct #8529101260033437, 2023-09	Paid by Check #11530		08/24/2023	09/14/2023	09/01/2023		09/07/2023	176.85
				Vendor 10068 - Comcast Business Services Totals			Invoices	1	<u>\$176.85</u>
Vendor 10049 - Consumers Energy									
206436238183	4255 N Center Rd, 2023-09	Paid by Check #11543		09/14/2023	10/09/2023	09/14/2023		09/22/2023	28.79
				Vendor 10049 - Consumers Energy Totals			Invoices	1	<u>\$28.79</u>
Vendor 10146 - Denise Buckley, LLC									
2023-KWA-8	Accounting & Audit Preparation Assistance - 2023-08	Paid by Check #11531		08/31/2023	09/30/2023	08/31/2023		09/07/2023	1,323.00
				Vendor 10146 - Denise Buckley, LLC Totals			Invoices	1	<u>\$1,323.00</u>
Vendor 10006 - DTE Energy Co.									
210002493792	4001 Fisher Rd Account # 910041017328, 2023-08	Paid by Check #11532		08/23/2023	09/20/2023	08/23/2023		09/07/2023	36,907.15
200194507918	8763 Martin Rd Account # 910040976516, 2023-08	Paid by Check #11533		08/27/2023	09/20/2023	08/27/2023		09/07/2023	3,396.17
8793, 08-23	8793 Martin Rd Account # 920011035333, 2023-08	Paid by Check #11537		09/01/2023	09/26/2023	08/31/2023		09/14/2023	98.98
8949, 08-23	8949 Lakeshore Rd Account # 920011035473, 2023-08	Paid by Check #11544		09/08/2023	10/03/2023	08/31/2023		09/22/2023	83.32
				Vendor 10006 - DTE Energy Co. Totals			Invoices	4	<u>\$40,485.62</u>
Vendor 10010 - Genesee County Drain Commissioner - WWS									
2023-00002009	Service Agreement with GCDC Water & Waste, 2023-08	Paid by Check #11534		09/01/2023	10/01/2023	08/31/2023		09/07/2023	26,956.00
				Vendor 10010 - Genesee County Drain Commissioner - WWS Totals			Invoices	1	<u>\$26,956.00</u>
Vendor 10091 - Kerrigan Lawn Care									
6128	Lawn Maintenance 2023-08	Paid by Check #11535		08/30/2023	09/30/2023	08/30/2023		09/07/2023	480.00
				Vendor 10091 - Kerrigan Lawn Care Totals			Invoices	1	<u>\$480.00</u>
Vendor 10022 - McGraw Morris P.C.									



Operations Fund A/P Invoice Report

Payment Date Range 09/01/23 - 09/30/23
 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
10859	Legal, 2023-08	Paid by Check #11538		09/05/2023	10/05/2023	08/31/2023		09/14/2023	460.55
10860	LCRC Litigation, 2023-08	Paid by Check #11538		09/05/2023	10/05/2023	08/31/2023		09/14/2023	180.00
Vendor 10022 - McGraw Morris P.C. Totals							Invoices	2	<u>\$640.55</u>
Vendor 10129 - Metcalf Electric									
6768	Switch Gear Service	Paid by Check #11536		08/28/2023	09/28/2023	08/28/2023		09/07/2023	2,385.80
Vendor 10129 - Metcalf Electric Totals							Invoices	1	<u>\$2,385.80</u>
Vendor 10168 - Raftelis Financial Consultants, Inc.									
29918	Determine KWA Buy-In	Paid by Check #11539		09/13/2023	10/13/2023	08/31/2023		09/14/2023	2,555.00
Vendor 10168 - Raftelis Financial Consultants, Inc. Totals							Invoices	1	<u>\$2,555.00</u>
Vendor 10057 - Verizon Wireless									
9943741159	Scada Monthly Service - Acct #542072785-00001, 2023-09	Paid by Check #11545		09/06/2023	09/28/2023	09/06/2023		09/22/2023	174.36
9943785700	IPS Video Service - Acct #942170730-00001, 2023-09	Paid by Check #11546		09/06/2023	09/28/2023	09/06/2023		09/22/2023	40.01
Vendor 10057 - Verizon Wireless Totals							Invoices	2	<u>\$214.37</u>
Vendor 10173 - WACO Products, Inc.									
19648	Headbox Influent Gate Parts	Paid by Check #11547		09/07/2023	10/07/2023	09/07/2023		09/22/2023	26,425.00
19649	Threaded Stem Block	Paid by Check #11547		09/07/2023	10/07/2023	09/07/2023		09/22/2023	990.00
Vendor 10173 - WACO Products, Inc. Totals							Invoices	2	<u>\$27,415.00</u>
Vendor 10062 - Worth Township D.P.W.									
08-23	4001 Fisher Rd - Lake Huron Pump Station, 2023-08	Paid by Check #11540		09/05/2023	09/28/2023	08/31/2023		09/14/2023	92.51
Vendor 10062 - Worth Township D.P.W. Totals							Invoices	1	<u>\$92.51</u>
Grand Totals						Invoices	20	<u>\$103,788.49</u>	



KWA 2023 Operations Budget

Through 09/30/23
 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
Fund 1000 - Operations									
REVENUE									
Commodity	1,609,472.00	55,997.00	1,665,469.00	149,037.43	.00	1,665,468.78	.22	100	2,542,812.63
Interest	120,000.00	419,104.00	539,104.00	53,392.43	.00	539,104.03	(.03)	100	64,371.89
Other Revenues	.00	35,495.00	35,495.00	.00	.00	35,495.00	.00	100	105.00
REVENUE TOTALS	\$1,729,472.00	\$510,596.00	\$2,240,068.00	\$202,429.86	\$0.00	\$2,240,067.81	\$0.19	100%	\$2,607,289.52
EXPENSE									
Professional Services	215,600.00	.00	215,600.00	11,835.90	.00	104,268.27	111,331.73	48	119,453.76
Insurances	36,200.00	.00	36,200.00	167.44	.00	34,128.22	2,071.78	94	32,183.36
Administration	323,472.00	.00	323,472.00	26,956.00	.00	323,472.00	.00	100	323,472.00
Utilities	851,000.00	(10,000.00)	841,000.00	40,595.18	.00	594,967.33	246,032.67	71	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	.00	.00	2,625.55	882.45	75	1,103.41
Repairs and Maintenance	248,000.00	2,092.00	250,092.00	27,895.00	760.00	79,299.67	170,032.33	32	132,790.50
Capital Outlay	.00	.00	.00	.00	.00	.00	.00	+++	165,174.51
EXPENSE TOTALS	\$1,729,472.00	\$0.00	\$1,729,472.00	\$107,449.52	\$760.00	\$1,195,573.30	\$533,138.70	69%	\$1,575,252.06
Fund 1000 - Operations Totals									
REVENUE TOTALS	1,729,472.00	510,596.00	2,240,068.00	202,429.86	.00	2,240,067.81	.19	100%	2,607,289.52
EXPENSE TOTALS	1,729,472.00	.00	1,729,472.00	107,449.52	760.00	1,195,573.30	533,138.70	69%	1,575,252.06
Fund 1000 - Operations Totals	\$0.00	\$510,596.00	\$510,596.00	\$94,980.34	(\$760.00)	\$1,044,494.51	(\$533,138.51)		\$1,032,037.46
Grand Totals									
REVENUE TOTALS	1,729,472.00	510,596.00	2,240,068.00	202,429.86	.00	2,240,067.81	.19	100%	2,607,289.52
EXPENSE TOTALS	1,729,472.00	.00	1,729,472.00	107,449.52	760.00	1,195,573.30	533,138.70	69%	1,575,252.06
Grand Totals	\$0.00	\$510,596.00	\$510,596.00	\$94,980.34	(\$760.00)	\$1,044,494.51	(\$533,138.51)		\$1,032,037.46



KWA Balance Sheet - Debt Service Fund

Through 09/30/23

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	18,838,141.74	17,965,770.98	872,370.76	4.86
010.02	Cash - Restricted: Bond Debt Service Account	15,360,780.68	15,353,008.29	7,772.39	.05
010.03	Cash - Restricted: Bond Reserve - Series 2018	3,033,729.61	2,893,239.84	140,489.77	4.86
	010 - Cash - Restricted: Totals	\$37,232,652.03	\$36,212,019.11	\$1,020,632.92	2.82%
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	(27,731,771.58)	(27,731,771.58)	.00	.00
	ASSETS TOTALS	\$343,359,938.72	\$342,339,305.80	\$1,020,632.92	0.30%
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	5,325,000.00	5,075,000.00	250,000.00	4.93
250.03	Bonds Payable - Current Series 2018	1,435,000.00	1,370,000.00	65,000.00	4.74
	250 - Bonds Payable - Current Totals	\$6,760,000.00	\$6,445,000.00	\$315,000.00	4.89%
251	Interest Payable				
251.01	Interest Payable Series 2014A	4,128,223.95	4,233,953.15	(105,729.20)	(2.50)
251.03	Interest Payable Series 2018	1,239,791.65	1,268,333.35	(28,541.70)	(2.25)
	251 - Interest Payable Totals	\$5,368,015.60	\$5,502,286.50	(\$134,270.90)	(2.44%)
252	Lease Payable - Current Portion				
252.01	Lease Payable - Current Portion GCDC-WWS, Series 2013	1,125,000.00	1,075,000.00	50,000.00	4.65
	252 - Lease Payable - Current Portion Totals	\$1,125,000.00	\$1,075,000.00	\$50,000.00	4.65%
253	Lease Interest Payable				
253.01	Lease Interest Payable GCDC-WWS, Series 2013	583,619.80	606,015.65	(22,395.85)	(3.70)
	253 - Lease Interest Payable Totals	\$583,619.80	\$606,015.65	(\$22,395.85)	(3.70%)
289	Premium on Bonds				
289.01	Premium on Bonds Series 2014A	7,877,029.35	8,270,880.82	(393,851.47)	(4.76)
289.03	Premium on Bonds Series 2018	5,487,364.68	5,736,790.35	(249,425.67)	(4.35)
	289 - Premium on Bonds Totals	\$13,364,394.03	\$14,007,671.17	(\$643,277.14)	(4.59%)



KWA Balance Sheet - Debt Service Fund

Through 09/30/23

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	193,045,000.00	(5,325,000.00)	(2.76)
300.03	Bonds Payable - Long-term Series 2018	58,075,000.00	59,510,000.00	(1,435,000.00)	(2.41)
	300 - Bonds Payable - Long-term Totals	\$245,795,000.00	\$252,555,000.00	(\$6,760,000.00)	(2.68%)
301	Lease Payable - Long Term				
301.01	Lease Payable - Long Term GCDC-WWS, Series 2013	28,105,000.00	29,230,000.00	(1,125,000.00)	(3.85)
	301 - Lease Payable - Long Term Totals	\$28,105,000.00	\$29,230,000.00	(\$1,125,000.00)	(3.85%)
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	\$306,649,327.06	\$314,969,270.95	(\$8,319,943.89)	(2.64%)
FUND EQUITY					
393	Restricted Net Position	10,453,179.00	10,453,179.00	.00	.00
395	Unrestricted Net Position	(5,023,510.15)	(5,023,510.15)	.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	\$27,370,034.85	\$27,370,034.85	\$0.00	0.00%
	Prior Year Fund Equity Adjustment	.00			
	Fund Revenues	(23,013,737.92)			
	Fund Expenses	13,673,161.11			
	FUND EQUITY TOTALS	\$36,710,611.66	\$27,370,034.85	\$9,340,576.81	34.13%
	LIABILITIES AND FUND EQUITY TOTALS	\$343,359,938.72	\$342,339,305.80	\$1,020,632.92	0.30%
	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 09/01/23 - 09/30/23
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
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No Records Exist