



Bois d'Arc Lake Overall Dam Site



NORTH
TEXAS
MUNICIPAL
WATER
DISTRICT

MONTHLY FINANCIAL STATEMENTS AS OF JANUARY 31, 2024



WATER
SERVICES



WASTEWATER
SERVICES



SOLID WASTE
SERVICES



Leonard Water
Treatment Plant



Sister Grove Regional Water
Resource Recovery Facility



121 Regional
Disposal Facility

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BUDGET SUMMARY

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BUDGET SUMMARY

NORTH TEXAS MUNICIPAL WATER DISTRICT

ALL SYSTEMS BUDGET SUMMARY - REVENUES AND EXPENDITURES JANUARY 31, 2024

	Original Budget	Amended Budget	YTD Actual	% Of Amended	Remaining Amended
Revenues:					
Sales:					
Water	\$ 471,027,629	\$ 471,027,629	\$ 157,009,737	33.3%	\$ 314,017,891
Wastewater	107,309,255	107,309,255	35,308,283	32.9%	72,000,972
Interceptor	54,795,865	54,795,865	17,936,339	32.7%	36,859,526
Solid Waste	36,731,060	36,731,060	12,474,621	34.0%	24,256,439
Sewer	61,382,300	61,382,300	19,932,626	32.5%	41,449,674
Total Sales	731,246,109	731,246,109	242,661,607	33.2%	488,584,502
Other Revenues	12,743,101	14,792,106	5,394,963	36.5%	9,397,144
Interest Income	3,439,410	3,439,410	1,629,851	47.4%	1,809,559
Grand Total	<u>\$ 747,428,620</u>	<u>\$ 749,477,625</u>	<u>\$ 249,686,421</u>	<u>33.3%</u>	<u>\$ 499,791,204</u>
Expenditures:					
Personnel	\$ 123,925,830	\$ 123,921,480	\$ 36,927,921	29.8%	\$ 86,993,559
Supplies:					
Fuel	4,093,520	4,093,520	1,085,732	26.5%	3,007,788
Chemicals	96,484,085	96,484,085	20,340,565	21.1%	76,143,520
Other	23,033,740	24,171,095	7,062,012	29.2%	17,109,083
Total Supplies	123,611,345	124,748,700	28,488,309	22.8%	96,260,391
Services:					
Consulting	12,730,735	12,994,030	1,522,264	11.7%	11,471,766
Insurance	6,085,100	6,085,100	1,505,205	24.7%	4,579,895
Landfill Service Fees	5,675,420	5,575,420	1,420,554	25.5%	4,154,866
Maintenance	36,256,280	37,901,675	5,890,636	15.5%	32,011,039
Power	33,136,465	33,136,465	9,103,735	27.5%	24,032,730
Shared Services	138,925,585	138,922,325	46,344,379	33.4%	92,577,946
Water Purchases	6,457,795	6,457,795	4,142,054	64.1%	2,315,741
Other	(43,168,370)	(42,591,935)	(16,186,824)	38.0%	(26,405,111)
Shared Services Allocation	(80,380,680)	(83,587,245)	(25,345,011)	30.3%	(58,242,234)
Total Services	115,718,330	114,893,630	28,396,993	24.7%	86,496,637
Capital Outlay	13,427,400	16,614,200	5,780,485	34.8%	10,833,715
Escrow	3,422,810	3,422,810	1,181,351	34.5%	2,241,459
Capital Improvement Fund	38,765,000	38,098,330	12,788,322	33.6%	25,310,008
Debt Service	324,522,100	324,522,100	106,018,382	32.7%	218,503,718
Grand Total	<u>\$ 743,392,815</u>	<u>\$ 746,221,250</u>	<u>\$ 219,581,762</u>	<u>29.4%</u>	<u>\$ 526,639,488</u>
Revenues Over / (Under) Expenditures	<u>\$ 4,035,805</u>	<u>\$ 3,256,375</u>	<u>\$ 30,104,658</u>		

* The Amended Budget reflects the addition of appropriations to allow for carry over from FY23 purchases that were ordered and encumbered but not received during the prior year. Limited funds not used in the prior year were set aside for this purpose in accordance with our financial policies.

SHARED SERVICES FUND
BUDGET SUMMARY - REVENUES AND EXPENDITURES
JANUARY 31, 2024

	Original Budget	Amended Budget	YTD Actual	% Of Amended	Remaining Amended
Revenues:					
Shared Service Revenues:					
Indirect Cost Allocation	\$ 64,476,975	\$ 64,476,975	\$ 21,492,303	33.3%	\$ 42,984,672
Facilities Maintenance Services	2,104,645	2,104,645	647,456	30.8%	1,457,189
Inspectors	4,252,500	4,252,500	1,336,356	31.4%	2,916,144
IT Services	178,170	178,170	13,550	7.6%	164,620
Lab Services	4,990,970	4,990,970	1,663,650	33.3%	3,327,320
Technical Services	3,105,510	3,105,510	1,168,327	37.6%	1,937,183
Total Shared Services Revenue	79,108,770	79,108,770	26,321,643	33.3%	52,787,127
Miscellaneous	61,605	2,262,865	2,319,208	102.5%	(56,343)
Interest Income	124,865	124,865	64,579	51.7%	60,286
Grand Total	<u>\$ 79,295,240</u>	<u>\$ 81,496,500</u>	<u>\$ 28,705,430</u>	<u>35.2%</u>	<u>\$ 52,791,070</u>
Expenditures:					
Personnel	\$ 60,118,085	\$ 60,113,735	\$ 17,823,975	29.7%	\$ 42,289,760
Supplies:					
Fuel	561,255	561,255	156,403	27.9%	404,852
Chemicals	20,495	20,495	32	0.2%	20,463
Other	6,480,130	7,499,935	3,365,582	44.9%	4,134,353
Total Supplies	7,061,880	8,081,685	3,522,017	43.6%	4,559,668
Services:					
Consulting	3,415,470	3,673,570	447,937	12.2%	3,225,633
Insurance	523,440	523,440	330,550	63.1%	192,890
Maintenance	2,773,595	2,908,595	1,256,622	43.2%	1,651,973
Power	143,800	143,800	36,775	25.6%	107,025
Shared Services	25,000	25,000	-	0.0%	25,000
Other	6,279,410	6,279,260	1,338,914	21.3%	4,940,346
Total Services	13,160,715	13,553,665	3,410,799	25.2%	10,142,866
Capital Outlay	40,000	1,838,160	588,219	32.0%	1,249,941
Escrow	-	-	-	-	-
Capital Improvement Fund	-	-	-	-	-
Debt Service	-	-	-	-	-
Grand Total	<u>\$ 80,380,680</u>	<u>\$ 83,587,245</u>	<u>\$ 25,345,011</u>	<u>30.3%</u>	<u>\$ 58,242,234</u>
Revenues Over/ (Under) Expenditures	<u>\$ (1,085,440)</u>	<u>\$ (2,090,745)</u>	<u>\$ 3,360,419</u>		

* The Amended Budget reflects the addition of appropriations to allow for carry over from FY23 purchases that were ordered and encumbered but not received during the prior year. Limited funds not used in the prior year were set aside for this purpose in accordance with our financial policies.

BUDGET SUMMARY

NORTH TEXAS MUNICIPAL WATER DISTRICT

REGIONAL WATER SYSTEM BUDGET SUMMARY - REVENUES AND EXPENDITURES JANUARY 31, 2024

	Original Budget	Amended Budget	YTD Actual	% Of Amended	Remaining Amended
Revenues:					
Water Sales:					
Members	\$ 375,660,029	\$ 375,660,029	\$ 125,220,005	33.3%	\$ 250,440,024
Customers	95,348,109	95,348,109	31,782,717	33.3%	63,565,392
Retail Customers	17,440	17,440	6,792	38.9%	10,648
Raw Water Sales	2,050	2,050	223	10.9%	1,827
Total Water Sales	471,027,629	471,027,629	157,009,737	33.3%	314,017,891
Other Revenues					
Miscellaneous	179,371	432,166	513,036	118.7%	(80,869)
Total Other	179,371	432,166	513,036	118.7%	(80,869)
Interest Income	2,216,880	2,216,880	1,091,979	49.3%	1,124,901
Grand Total	<u>\$ 473,423,880</u>	<u>\$ 473,676,675</u>	<u>\$ 158,614,751</u>	<u>33.5%</u>	<u>\$ 315,061,924</u>
Expenditures:					
Personnel	\$ 18,700,640	\$ 18,700,640	\$ 5,278,788	28.2%	\$ 13,421,852
Supplies:					
Fuel	355,040	355,040	28,690	8.1%	326,350
Chemicals	78,732,750	78,732,750	16,140,642	20.5%	62,592,108
Other	5,634,470	5,634,470	786,036	14.0%	4,848,434
Total Supplies	84,722,260	84,722,260	16,955,368	20.0%	67,766,892
Services:					
Consulting	3,816,165	3,816,165	863,862	22.6%	2,952,303
Insurance	3,185,145	3,185,145	600,521	18.9%	2,584,624
Landfill Service Fees	-	-	-	0.0%	-
Maintenance	22,923,605	22,923,605	3,195,395	13.9%	19,728,210
Power	24,730,880	24,730,880	6,764,938	27.4%	17,965,942
Shared Services	77,332,865	77,332,865	25,955,812	33.6%	51,377,053
Water Purchases	6,457,795	6,457,795	4,142,054	64.1%	2,315,741
Other	(31,233,200)	(31,233,200)	(10,798,133)	34.6%	(20,435,068)
Total Services	107,213,255	107,213,255	30,724,449	28.7%	76,488,806
Capital Outlay	3,299,500	3,552,295	325,585	9.2%	3,226,710
Escrow	2,088,070	2,088,070	736,507	35.3%	1,351,563
Capital Improvement Fund	33,000,000	33,000,000	11,000,000	33.3%	22,000,000
Debt Service	220,364,350	220,364,350	72,552,107	32.9%	147,812,243
Grand Total	<u>\$ 469,388,075</u>	<u>\$ 469,640,870</u>	<u>\$ 137,572,805</u>	<u>29.3%</u>	<u>\$ 332,068,065</u>
Revenue Over / (Under) Expenditures	<u>\$ 4,035,805</u>	<u>\$ 4,035,805</u>	<u>\$ 21,041,947</u>		

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REGIONAL WASTEWATER SYSTEM
BUDGET SUMMARY - REVENUES AND EXPENDITURES
JANUARY 31, 2024

	Original Budget	Amended Budget	YTD Actual	% Of Amended	Remaining Amended
Revenues:					
Wastewater Sales:					
Members	\$ 103,623,315	\$ 103,623,315	\$ 34,667,611	33.5%	\$ 68,955,704
Customers	3,685,940	3,685,940	640,672	17.4%	3,045,268
Total Wastewater Sales	107,309,255	107,309,255	35,308,283	32.9%	72,000,972
Miscellaneous	547,305	1,181,775	847,856	71.7%	333,919
Interest Income	517,650	517,650	241,212	46.6%	276,438
Grand Total	<u>\$ 108,374,210</u>	<u>\$ 109,008,680</u>	<u>\$ 36,397,351</u>	<u>33.4%</u>	<u>\$ 72,611,329</u>
Expenditures:					
Personnel	\$ 18,688,480	\$ 18,688,480	\$ 5,541,208	29.7%	\$ 13,147,272
Supplies:					
Fuel	758,425	758,425	168,122	22.2%	590,303
Chemicals	8,388,205	8,388,205	1,830,480	21.8%	6,557,725
Other	4,658,475	4,658,475	1,243,686	26.7%	3,414,789
Total Supplies	13,805,105	13,805,105	3,242,289	23.5%	10,562,816
Services:					
Consulting	828,250	828,250	39,722	4.8%	788,528
Insurance	1,390,225	1,390,225	214,096	15.4%	1,176,129
Landfill Service Fees	4,461,395	4,361,395	1,110,824	25.5%	3,250,571
Maintenance	2,873,655	2,723,655	499,060	18.3%	2,224,595
Power	4,327,985	4,327,985	1,127,593	26.1%	3,200,392
Shared Services	26,493,450	26,493,450	8,754,780	33.0%	17,738,670
Other	(8,595,065)	(8,038,480)	(3,208,144)	39.9%	(4,830,336)
Total Services	31,779,895	32,086,480	8,537,931	26.6%	23,548,549
Capital Outlay	2,786,800	3,114,685	545,004	17.5%	2,569,681
Escrow	-	-	-	-	-
Capital Improvement Fund	3,500,000	3,500,000	1,166,664	33.3%	2,333,336
Debt Service	37,813,930	37,813,930	11,689,424	30.9%	26,124,506
Grand Total	<u>\$ 108,374,210</u>	<u>\$ 109,008,680</u>	<u>\$ 30,722,520</u>	<u>28.2%</u>	<u>\$ 78,286,160</u>
Revenue Over / (Under) Expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,674,831</u>		

* The Amended Budget reflects the addition of appropriations to allow for carry over from FY23 purchases that were ordered and encumbered but not received during the prior year. Limited funds not used in the prior year were set aside for this purpose in accordance with our financial policies.

BUDGET SUMMARY

NORTH TEXAS MUNICIPAL WATER DISTRICT

REGIONAL SOLID WASTE SYSTEM BUDGET SUMMARY - REVENUES AND EXPENDITURES JANUARY 31, 2024

	Original Budget	Amended Budget	YTD Actual	% Of Amended	Remaining Amended
Revenues:					
Solid Waste Sales:					
Members	\$ 26,400,650	\$ 26,400,650	\$ 8,800,220	33.3%	\$ 17,600,430
Customers	10,330,410	10,330,410	3,674,401	35.6%	6,656,009
Total Solid Waste Sales	36,731,060	36,731,060	12,474,621	34.0%	24,256,439
Other Revenues:					
Sludge Disposal	3,901,655	3,901,655	937,605	24.0%	2,964,050
Composting	813,390	813,390	183,635	22.6%	629,755
Gas Royalties	2,300,000	2,300,000	683,672	29.7%	1,616,328
Miscellaneous	1,581,375	2,140,275	703,971	32.9%	1,436,304
Total Other Revenues	8,596,420	9,155,320	2,508,883	27.4%	6,646,437
Interest Income	221,250	221,250	61,350	27.7%	159,900
Grand Total	\$ 45,548,730	\$ 46,107,630	\$ 15,044,855	32.6%	\$ 31,062,775
Expenditures:					
Personnel	\$ 14,204,120	\$ 14,204,120	\$ 4,515,318	31.8%	\$ 9,688,802
Supplies:					
Fuel	2,242,905	2,242,905	683,960	30.5%	1,558,945
Chemicals	145,600	145,600	21,788	15.0%	123,812
Other	3,275,050	3,275,050	929,526	28.4%	2,345,524
Total Supplies	5,663,555	5,663,555	1,635,274	28.9%	4,028,281
Services:					
Consulting	697,500	697,500	84,249	12.1%	613,252
Insurance	443,680	443,680	248,555	56.0%	195,125
Maintenance	1,372,775	1,372,775	256,668	18.7%	1,116,107
Power	182,300	182,300	72,133	39.6%	110,167
Shared Services	8,019,810	8,019,810	2,673,289	33.3%	5,346,521
Other	(68,760)	(68,760)	(85,670)	124.6%	16,910
Total Services	10,647,305	10,647,305	3,249,224	30.5%	7,398,081
Capital Outlay	6,037,000	6,595,900	3,835,986	58.2%	2,759,914
Escrow	-	-	-	-	-
Capital Improvement Fund	1,220,000	1,220,000	406,664	33.3%	813,336
Debt Service	7,776,750	7,776,750	2,588,750	33.3%	5,188,000
Grand Total	\$ 45,548,730	\$ 46,107,630	\$ 16,231,217	35.2%	\$ 29,876,413
Revenue Over / (Under) Expenditures	\$ -	\$ -	\$ (1,186,362)		

* The Amended Budget reflects the addition of appropriations to allow for carry over from FY23 purchases that were ordered and encumbered but not received during the prior year. Limited funds not used in the prior year were set aside for this purpose in accordance with our financial policies.

UPPER EAST FORK INTERCEPTOR SYSTEM
BUDGET SUMMARY - REVENUES AND EXPENDITURES
JANUARY 31, 2024

	Original Budget	Amended Budget	YTD Actual	% Of Amended	Remaining Amended
Revenues:					
Wastewater Sales:					
Members	\$ 52,194,505	\$ 52,194,505	\$ 17,487,243	33.5%	\$ 34,707,262
Customers	2,601,360	2,601,360	449,096	17.3%	2,152,264
Total Wastewater Sales	54,795,865	54,795,865	17,936,339	32.7%	36,859,526
Other Revenues:					
Miscellaneous	592,285	1,100,445	694,470	63.1%	405,975
Total Other	592,285	1,100,445	694,470	63.1%	405,975
Interest Income	213,810	213,810	104,013	48.6%	109,797
Grand Total	<u>\$ 55,601,960</u>	<u>\$ 56,110,120</u>	<u>\$ 18,734,822</u>	<u>33.4%</u>	<u>\$ 37,375,298</u>
Expenditures:					
Personnel	\$ 3,335,865	\$ 3,335,865	\$ 985,618	29.5%	\$ 2,350,247
Supplies:					
Fuel	88,870	88,870	28,083	31.6%	60,787
Chemicals	6,209,000	6,209,000	1,472,477	23.7%	4,736,523
Other	775,785	877,660	237,373	27.0%	640,287
Total Supplies	7,073,655	7,175,530	1,737,933	24.2%	5,437,597
Services					
Consulting	1,278,700	1,283,700	43,609	3.4%	1,240,091
Insurance	136,370	136,370	46,720	34.3%	89,650
Landfill Service Fees	5,280	5,280	121	2.3%	5,159
Maintenance	3,697,440	5,390,445	565,114	10.5%	4,825,331
Power	1,300,000	1,300,000	414,401	31.9%	885,599
Shared Services	13,169,045	13,169,045	4,376,995	33.2%	8,792,050
Other	(5,975,405)	(5,975,405)	(2,089,543)	35.0%	(3,885,862)
Total Services	13,611,430	15,309,435	3,357,417	21.9%	11,952,018
Capital Outlay	640,700	795,080	380,974	47.9%	414,106
Escrow	-	-	-	-	-
Capital Improvement Fund	800,000	133,330	133,330	100.0%	-
Debt Service	30,140,310	30,140,310	9,761,135	32.4%	20,379,175
Grand Total	<u>\$ 55,601,960</u>	<u>\$ 56,889,550</u>	<u>\$ 16,356,406</u>	<u>28.8%</u>	<u>\$ 40,533,144</u>
Revenue Over / (Under) Expenditures	<u>\$ -</u>	<u>\$ (779,430)</u>	<u>\$ 2,378,415</u>		

* The Amended Budget reflects the addition of appropriations to allow for carry over from FY23 purchases that were ordered and encumbered but not received during the prior year. Limited funds not used in the prior year were set aside for this purpose in accordance with our financial policies.

BUDGET SUMMARY

NORTH TEXAS MUNICIPAL WATER DISTRICT

SMALL SYSTEMS BUDGET SUMMARY - REVENUES AND EXPENDITURES JANUARY 31, 2024

	Original Budget	Amended Budget	YTD Actual	% Of Amended	Remaining Amended
Revenues:					
Wastewater Sales					
Sewer / Interceptor Facilities	\$ 58,394,670	\$ 58,394,670	\$ 19,464,896	33.3%	\$ 38,929,774
Water Facilities	2,987,630	2,987,630	467,730	15.7%	2,519,900
Total Sales	61,382,300	61,382,300	19,932,626	32.5%	41,449,674
Other Revenues:					
Pretreatment	1,754,155	1,754,155	584,720	33.3%	1,169,435
Debt Acquisition	344,830	344,830	114,942	33.3%	229,888
Miscellaneous	728,735	823,415	131,056	15.9%	692,359
Total Other Revenues	2,827,720	2,922,400	830,718	28.4%	2,091,682
Interest Income	269,820	269,820	131,298	48.7%	138,522
Grand Total	<u>\$ 64,479,840</u>	<u>\$ 64,574,520</u>	<u>\$ 20,894,642</u>	<u>32.4%</u>	<u>\$ 43,679,878</u>
Expenditures:					
Personnel	\$ 8,878,640	\$ 8,878,640	\$ 2,783,014	31.3%	\$ 6,095,626
Supplies:					
Fuel	87,025	87,025	20,472	23.5%	66,553
Chemicals	2,988,035	2,988,035	875,146	29.3%	2,112,889
Other	2,209,830	2,225,505	499,809	22.5%	1,725,696
Total Supplies	5,284,890	5,300,565	1,395,427	26.3%	3,905,138
Services:					
Consulting	2,694,650	2,694,845	42,886	1.6%	2,651,959
Insurance	406,240	406,240	64,763	15.9%	341,477
Landfill Service Fees	1,208,745	1,208,745	309,609	25.6%	899,136
Maintenance	2,615,210	2,582,600	117,776	4.6%	2,464,824
Power	2,451,500	2,451,500	687,896	28.1%	1,763,604
Shared Services	13,885,415	13,882,155	4,583,503	33.0%	9,298,652
Other	(3,575,350)	(3,555,350)	(1,344,249)	37.8%	(2,211,101)
Total Services	19,686,410	19,670,735	4,462,184	22.7%	15,208,551
Capital Outlay	623,400	718,080	104,717	14.6%	613,363
Escrow	1,334,740	1,334,740	444,844	33.3%	889,896
Capital Improvement Fund	245,000	245,000	81,664	0	163,336
Debt Service	28,426,760	28,426,760	9,426,965	33.2%	18,999,795
Grand Total	<u>\$ 64,479,840</u>	<u>\$ 64,574,520</u>	<u>\$ 18,698,814</u>	<u>29.0%</u>	<u>\$ 45,875,706</u>
Revenue Over / (Under) Expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,195,827</u>		

* The Amended Budget reflects the addition of appropriations to allow for carry over from FY23 purchases that were ordered and encumbered but not received during the prior year. Limited funds not used in the prior year were set aside for this purpose in accordance with our financial policies.

ALL SYSTEMS
BUDGET SUMMARY - BY SYSTEM
JANUARY 31, 2024

	Original Budget	Amended Budget	YTD Actual	% Of Amended	Remaining Amended
Regional Water System					
Revenues	\$ 473,423,880	\$ 473,676,675	\$ 158,614,751	33.5%	\$ 315,061,924
Expenditures	469,388,075	469,640,870	137,572,805	29.3%	332,068,065
Revenue Over / (Under) Expenditures	4,035,805	4,035,805	21,041,947		
Regional Wastewater System					
Revenues	108,374,210	109,008,680	36,397,351	33.4%	72,611,329
Expenditures	108,374,210	109,008,680	30,722,520	28.2%	78,286,160
Revenue Over / (Under) Expenditures	-	-	5,674,831		
Regional Solid Waste System					
Revenues	45,548,730	46,107,630	15,044,855	32.6%	31,062,775
Expenditures	45,548,730	46,107,630	16,231,217	35.2%	29,876,413
Revenue Over / (Under) Expenditures	-	-	(1,186,362)		
Upper East Fork Interceptor System					
Revenues	55,601,960	56,110,120	18,734,822	33.4%	37,375,298
Expenditures	55,601,960	56,889,550	16,356,406	28.8%	40,533,144
Revenue Over / (Under) Expenditures	-	(779,430)	2,378,415		
Small Systems - Total					
Revenues	64,479,840	64,574,520	20,894,642	32.4%	43,679,878
Expenditures	64,479,840	64,574,520	18,698,814	29.0%	45,875,706
Revenue Over / (Under) Expenditures	-	-	2,195,827		
Shared Services Fund					
Revenues	79,295,240	81,496,500	28,705,430	35.2%	52,791,070
Expenditures	80,380,680	83,587,245	25,345,011	30.3%	58,242,234
Revenue Over / (Under) Expenditures	(1,085,440)	(2,090,745)	3,360,419		
Plano Water Transmission Facilities					
Revenues	1,750,055	1,750,055	54,575	3.1%	1,695,480
Expenditures	1,750,055	1,750,055	13,670	0.8%	1,736,385
Revenue Over / (Under) Expenditures	-	-	40,905		
Kaufman 4- 1 Water Distribution Facilities					
Revenues	164,500	164,500	55,075	33.5%	109,426
Expenditures	164,500	164,500	27,081	16.5%	137,419
Revenue Over / (Under) Expenditures	-	-	27,993		
Rockwall - Heath Water Storage Facilities					
Revenues	160,845	160,845	79,799	49.6%	81,046
Expenditures	160,845	160,845	52,046	32.4%	108,799
Revenue Over / (Under) Expenditures	-	-	27,753		
Terrell Water Transmission Facilities					
Revenues	743,850	743,850	248,122	33.4%	495,729
Expenditures	743,850	743,850	247,219	33.2%	496,631
Revenue Over / (Under) Expenditures	-	-	903		
Rockwall Water Pump Station Facilities					
Revenues	175,455	175,455	58,513	33.3%	116,942
Expenditures	175,455	175,455	56,912	32.4%	118,543
Revenue Over / (Under) Expenditures	\$ -	\$ -	\$ 1,601		

BUDGET SUMMARY

NORTH TEXAS MUNICIPAL WATER DISTRICT

ALL SYSTEMS BUDGET SUMMARY - BY SYSTEM JANUARY 31, 2024

	Original Budget	Amended Budget	YTD Actual	% Of Amended	Remaining Amended
South Rockwall WWTP					
Revenues	\$ 2,069,335	\$ 2,079,135	\$ 696,026	33.5%	\$ 1,383,109
Expenditures	2,069,335	2,079,135	494,276	23.8%	1,584,859
Revenue Over / (Under) Expenditures	-	-	201,750		
North Rockwall WWTP					
Revenues	978,175	985,175	335,142	34.0%	650,033
Expenditures	978,175	984,425	287,147	29.2%	697,278
Revenue Over / (Under) Expenditures	-	750	47,995		
Panther Creek WWTP					
Revenues	11,076,440	11,122,845	3,745,307	33.7%	7,377,538
Expenditures	11,076,440	11,122,845	3,579,105	32.2%	7,543,740
Revenue Over / (Under) Expenditures	-	-	166,202		
Sabine Creek WWTP					
Revenues	6,828,810	6,840,880	2,283,917	33.4%	4,556,963
Expenditures	6,828,810	6,841,405	2,237,374	32.7%	4,604,031
Revenue Over / (Under) Expenditures	-	(525)	46,543		
Stewart Creek WWTP					
Revenues	11,873,195	11,873,195	3,964,501	33.4%	7,908,694
Expenditures	11,873,195	11,873,195	3,474,235	29.3%	8,398,960
Revenue Over / (Under) Expenditures	-	-	490,266		
Muddy Creek WWTP					
Revenues	11,361,000	11,361,000	3,798,029	33.4%	7,562,971
Expenditures	11,361,000	11,361,000	3,389,440	29.8%	7,971,560
Revenue Over / (Under) Expenditures	-	-	408,590		
Seis Lagos WWTP					
Revenues	420,565	424,910	145,731	34.3%	279,179
Expenditures	420,565	425,285	131,056	30.8%	294,229
Revenue Over / (Under) Expenditures	-	(375)	14,676		
Farmersville WWTP					
Revenues	832,075	839,075	286,378	34.1%	552,697
Expenditures	832,075	840,200	222,369	26.5%	617,831
Revenue Over / (Under) Expenditures	-	(1,125)	64,010		
Lavon WWTP					
Revenues	583,525	591,585	204,244	34.5%	387,341
Expenditures	583,525	590,310	170,283	28.8%	420,027
Revenue Over / (Under) Expenditures	-	1,275	33,961		
Forney Interceptor System					
Revenues	610,840	610,840	204,395	33.5%	406,445
Expenditures	610,840	610,840	138,904	22.7%	471,936
Revenue Over / (Under) Expenditures	-	-	65,491		
Lower East Fork Interceptor System					
Revenues	2,952,015	2,952,015	850,042	28.8%	2,101,973
Expenditures	2,952,015	2,952,015	578,965	19.6%	2,373,050
Revenue Over / (Under) Expenditures	\$ -	\$ -	\$ 271,076		

ALL SYSTEMS
BUDGET SUMMARY - BY SYSTEM
JANUARY 31, 2024

	Original Budget	Amended Budget	YTD Actual	% Of Amended	Remaining Amended
Muddy Creek Interceptor System					
Revenues	\$ 182,485	\$ 182,485	\$ 60,630	33.2%	\$ 121,855
Expenditures	182,485	182,485	37,436	20.5%	145,049
Revenue Over / (Under) Expenditures	-	-	23,194		
Parker Creek Interceptor System					
Revenues	445,245	445,245	147,373	33.1%	297,872
Expenditures	445,245	445,245	126,937	28.5%	318,308
Revenue Over / (Under) Expenditures	-	-	20,436		
Sabine Creek Interceptor System					
Revenues	358,000	358,000	28,996	8.1%	329,004
Expenditures	358,000	358,000	16,223	4.5%	341,777
Revenue Over / (Under) Expenditures	-	-	12,773		
Buffalo Creek Interceptor System					
Revenues	5,339,530	5,339,530	1,781,196	33.4%	3,558,334
Expenditures	5,339,530	5,339,530	1,663,453	31.2%	3,676,077
Revenue Over / (Under) Expenditures	-	-	117,742		
McKinney Interceptor System					
Revenues	52,975	52,975	17,593	33.2%	35,382
Expenditures	52,975	52,975	6,000	11.3%	46,975
Revenue Over / (Under) Expenditures	-	-	11,594		
Mustang Creek Interceptor System					
Revenues	3,491,660	3,491,660	1,171,002	33.5%	2,320,658
Expenditures	3,491,660	3,491,660	1,131,197	32.4%	2,360,464
Revenue Over / (Under) Expenditures	-	-	39,805		
Parker Creek Parallel Interceptor System					
Revenues	264,340	264,340	88,248	33.4%	176,092
Expenditures	264,340	264,340	81,432	30.8%	182,908
Revenue Over / (Under) Expenditures	-	-	6,816		
Wastewater Pretreatment Program					
Revenues	1,764,925	1,764,925	589,808	33.4%	1,175,117
Expenditures	1,764,925	1,764,925	536,054	30.4%	1,228,871
Revenue Over / (Under) Expenditures	-	-	53,754		
Total - All Systems					
Revenues	747,428,620	749,477,625	249,686,421	33.3%	499,791,204
Expenditures	743,392,815	746,221,250	219,581,762	29.4%	526,639,488
Revenue Over / (Under) Expenditures	\$ 4,035,805	\$ 3,256,375	\$ 30,104,658		

* The Amended Budgets reflect the addition of appropriations to allow for carry over from FY23 purchases that were ordered and encumbered but not received during the prior year. Limited funds not used in the prior year were set aside for this purpose in accordance with our financial policies.

SHARED SERVICES FUND

SECTION

SHARED SERVICES
COMPARATIVE STATEMENT OF NET POSITION
JANUARY 31, 2024

	January 31, 2024	September 30, 2023	Increase (Decrease)
ASSETS:			
CURRENT ASSETS:			
Unrestricted Assets:			
Cash and cash equivalents	\$ 14,855,150	\$ 15,538,642	\$ (683,492)
Investments	-	-	-
Interest receivable	-	-	-
Accounts receivable	74,344	-	74,344
Contracts receivable	30,000	30,000	-
Due from other funds	847,312	1,390,395	(543,083)
Prepaid expenses	1,940	785,209	(783,269)
Unbilled receivables	4,903,381	4,903,381	-
Total unrestricted assets	20,712,127	22,647,627	(1,935,500)
Restricted Assets:			
Cash and cash equivalents	-	-	-
Investments	-	-	-
Contracts receivable	-	-	-
Interest receivable	-	-	-
Accounts receivable	-	-	-
Due from other funds	-	2,201,258	(2,201,258)
Total restricted assets	-	2,201,258	(2,201,258)
LONG-TERM ASSETS:			
Net capital assets	29,190,314	29,774,508	(584,194)
TOTAL ASSETS	49,902,441	54,623,393	(4,720,952)
DEFERRED OUTFLOWS OF RESOURCES			
Deferred pension outflow	29,885,807	29,885,807	-
Deferred loss on refunding	-	-	-
Deferred OPEB outflow	4,305,604	4,305,604	-
TOTAL DEFERRED OUTFLOWS OF RESOURCES	34,191,411	34,191,411	-
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	84,093,852	88,814,804	(4,720,952)
LIABILITIES:			
CURRENT LIABILITIES:			
Payable from Unrestricted Assets:			
Accounts payable and other liabilities	11,649,439	15,159,818	(3,510,379)
Due to other funds	55,692	2,262,748	(2,207,056)
Customer advance payments	-	89,070	(89,070)
Due to cities	3,360,419	-	3,360,419
Accrued interest - notes	-	-	-
Current portion of notes	-	-	-
Total payable from unrestricted assets	15,065,550	17,511,636	(2,446,086)
Payable from Restricted Assets:			
Accounts payable	-	-	-
Due to other funds	-	-	-
Accrued interest - revenue bonds	-	-	-
Current portion of revenue bonds	-	-	-
Total payable from restricted assets	-	-	-
LONG-TERM LIABILITIES			
Accrued vacation and sick - less current portion	3,527,090	3,527,090	-
Net pension liability	47,586,814	47,586,814	-
Net OPEB liability	7,173,613	7,173,613	-
Lease and SBITA liability	1,565,360	1,565,360	-
Deferred compensation	125,000	135,000	(10,000)
Long-term debt - less current portion	-	-	-
Total long-term liabilities	59,977,877	59,987,877	(10,000)
TOTAL LIABILITIES	75,043,427	77,499,513	(2,456,086)
DEFERRED INFLOWS OF RESOURCES			
Deferred pension inflow	1,168,497	1,168,497	-
Deferred OPEB inflow	886,439	886,439	-
Deferred insurance proceeds	-	-	-
TOTAL DEFERRED INFLOWS OF RESOURCES	2,054,936	2,054,936	-
TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	77,098,363	79,554,449	(2,456,086)
NET POSITION:			
Net investment in capital assets	29,190,314	29,774,508	(584,194)
Restricted for debt service	-	-	-
Unrestricted	(22,194,825)	(20,514,153)	(1,680,672)
TOTAL NET POSITION	\$ 6,995,489	\$ 9,260,355	\$ (2,264,866)

1 Unaudited

SHARED SERVICES STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION FOR THE FOUR MONTHS ENDED JANUARY 31, 2024

	Current Month	Year to Date
OPERATING REVENUES:		
Service fees	\$ -	-
Deferred charges for services	(615,680)	(3,360,419)
Intragovernmental	6,630,071	26,321,643
Insurance premiums	1,999,210	7,274,662
Other operating revenues	(85,381)	117,950
Total operating revenues	7,928,220	30,353,836
OPERATING EXPENSES:		
Personnel	4,481,623	17,823,975
Claims paid	2,024,387	6,512,830
Administrative charges	142,623	428,947
Chemicals	-	32
Other operating supplies	446,159	3,521,985
Electric power	11,044	36,775
Consulting	224,840	447,937
Maintenance	269,731	1,256,622
Shared services	-	-
Other operating services	431,252	1,826,311
Total operating expenses excluding depreciation and amortization	8,031,659	31,855,414
EXCESS OF REVENUES OVER EXPENSES BEFORE DEPRECIATION AND AMORTIZATION	(103,439)	(1,501,578)
Depreciation/Amortization expense	232,571	923,404
Total depreciation and amortization	232,571	923,404
OPERATING INCOME (LOSS)	(336,010)	(2,424,982)
NONOPERATING REVENUES (EXPENSES):		
Investment income	14,833	64,579
Miscellaneous revenue (expense)	25,053	95,537
Contribution revenue (expense)	-	-
Gain (loss) on sale of capital assets	-	-
Interest expenses - long term debt	-	-
Total nonoperating revenues (expenses)	39,886	160,116
CHANGE IN NET POSITION	(296,124)	(2,264,866)
NET POSITION, BEGINNING BALANCE	7,291,613	9,260,355
NET POSITION, ENDING BALANCE	\$ 6,995,489	\$ 6,995,489

SHARED SERVICES
STATEMENT OF CASH FLOWS
FOR THE FOUR MONTHS ENDED JANUARY 31, 2024

	Current Month	Year to Date
CASH FLOWS FROM OPERATING ACTIVITIES:		
Cash received from customers	\$ -	\$ -
Cash received from other funds	6,440,877	25,606,019
Cash received from (paid to) others	270,576	1,288,109
Cash paid to suppliers for goods and services	(3,322,955)	(16,483,237)
Cash paid for employees for services	(2,720,561)	(10,961,775)
Cash paid to other funds	(7,990)	(31,167)
Net cash provided by operating activities	659,947	(582,051)
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:		
Proceeds from (for) the issuance of bonds	-	-
Cash paid for capital assets	(79,194)	(339,210)
Interest paid on long-term debt	-	-
Interest paid on U.S. government contracts	-	-
Principal payments on long-term debt	-	-
Payments on U.S. government contracts	-	-
Payments from (for) bond issue costs	-	-
Federal program revenues	-	-
Net cash used for capital and related financing activities	(79,194)	(339,210)
CASH FLOWS FROM INVESTING ACTIVITIES:		
Sale and maturity of investments	-	-
Purchase of investments	-	-
Interest received	59,512	237,769
Net cash provided by (used for) investing activities	59,512	237,769
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	640,265	(683,492)
CASH AND CASH EQUIVALENTS - Beginning of year	14,214,885	15,538,642
CASH AND CASH EQUIVALENTS - End of year	<u>\$ 14,855,150</u>	<u>\$ 14,855,150</u>
RECONCILIATION OF TOTAL CASH TO THE STATEMENT OF NET POSITION		
Unrestricted cash and cash equivalents	\$ 14,855,150	\$ 14,855,150
Restricted cash and cash equivalents	-	-
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES:		
Operating income	(336,010)	(2,424,982)
Adjustments to reconcile net income to net cash provided by operating activities:		
Depreciation and amortization	232,571	923,404
Change in operating assets and liabilities:		
Accounts receivable and deferred billings	86,127	(74,344)
Prepaid expenses	(2,394)	783,269
Pension deferred outflows	-	-
OPEB deferred outflows	-	-
Net pension liability	-	-
Lease and SBITA liability	-	-
Pension deferred inflows	-	-
OPEB deferred inflows	-	-
Net OPEB liability	-	-
Due to/from other funds	95,758	537,284
Accounts payable, accrued liabilities and developers' deposit	(31,785)	(3,598,031)
Accrued vacation and Accrued sick	-	-
Customer advance payments	-	(89,070)
Due to/from cities	615,680	3,360,419
Total adjustments	995,957	1,842,931
NET CASH PROVIDED BY OPERATING ACTIVITIES	<u>\$ 659,947</u>	<u>\$ (582,051)</u>
NONCASH TRANSACTION DISCLOSURES		
Gain (loss) on disposal of capital assets	\$ -	\$ -
Interest capitalized on construction	-	-
Amortization of bond-related items	-	-
Change in fair value of investments	-	-
Change in liabilities related to capital assets	-	-
Change in actuarial value of net pension liability	-	-
Refunding bonds issued	-	-
Refunding proceeds deposited in escrow	-	-

REGIONAL WATER

SYSTEM FUND

WATER SYSTEM
COMPARATIVE STATEMENT OF NET POSITION
JANUARY 31, 2024

	January 31, 2024	September 30, 2023	Increase (Decrease)
ASSETS:			
CURRENT ASSETS:			
Unrestricted Assets:			
Cash and cash equivalents	\$ 87,997,141	\$ 79,219,021	\$ 8,778,120
Investments	80,200,410	82,864,953	(2,664,543)
Interest receivable	-	-	-
Accounts receivable	15,929,556	17,554,155	(1,624,599)
Contracts receivable	-	-	-
Due from other funds	1,506	8	1,498
Prepaid expenses	6,269,657	6,999,075	(729,418)
Unbilled receivables	-	-	-
Total unrestricted assets	190,398,270	186,637,212	3,761,058
Restricted Assets:			
Cash and cash equivalents	113,629,851	30,243,539	83,386,312
Investments	-	-	-
Interest receivable	949,961	361,765	588,196
Accounts receivable	-	-	-
Due from other funds	-	252,795	(252,795)
Total restricted assets	114,579,812	30,858,099	83,721,713
TOTAL CURRENT ASSETS	304,978,082	217,495,311	87,482,771
NONCURRENT ASSETS:			
Restricted Assets:			
Cash and cash equivalents	685,883,336	208,029,831	477,853,505
Investments	185,440,633	166,441,874	18,998,759
LONG-TERM ASSETS:			
Net capital assets	3,666,324,364	3,670,384,431	(4,060,067)
TOTAL NONCURRENT ASSETS	4,537,648,333	4,044,856,136	492,792,197
TOTAL ASSETS	4,842,626,415	4,262,351,447	580,274,968
DEFERRED OUTFLOWS OF RESOURCES			
Deferred pension outflow	8,492,683	8,492,683	-
Deferred loss on refunding	2,066,785	2,103,686	(36,901)
Deferred OPEB outflow	1,125,386	1,125,386	-
TOTAL DEFERRED OUTFLOWS OF RESOURCES	11,684,854	11,721,755	(36,901)
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	4,854,311,269	4,274,073,202	580,238,067
LIABILITIES:			
CURRENT LIABILITIES:			
Payable from Unrestricted Assets:			
Accounts payable and other liabilities	10,373,772	22,178,962	(11,805,190)
Due to other funds	304,211	924,161	(619,950)
Customer advance payments	171,789	12,558,180	(12,386,391)
Due to cities	21,041,947	-	21,041,947
Total payable from unrestricted assets	31,891,719	35,661,303	(3,769,584)
Payable from Restricted Assets:			
Accounts payable	60,244,473	75,213,129	(14,968,656)
Due to other funds	-	179,655	(179,655)
Accrued interest on notes	408,063	365,370	42,693
Accrued interest - revenue bonds	39,126,792	7,127,409	31,999,383
Current portion of notes payable	54,000,000	54,000,000	-
Current portion of revenue bonds	115,540,000	100,215,000	15,325,000
Total payable from restricted assets	269,319,328	237,100,563	32,218,765
LONG-TERM LIABILITIES			
Accrued vacation and sick - less current portion	938,052	938,052	-
Net pension liability	15,573,594	15,573,594	-
Net OPEB liability	1,857,069	1,857,069	-
Lease and SBITA liability	45,318	45,318	-
Long-term debt - less current portion	2,971,607,426	2,459,055,463	512,551,963
Total long-term liabilities	2,990,021,459	2,477,469,496	512,551,963
TOTAL LIABILITIES	3,291,232,506	2,750,231,362	541,001,144
DEFERRED INFLOWS OF RESOURCES			
Deferred pension inflow	158,629	158,629	-
Deferred OPEB inflow	205,404	205,404	-
Deferred insurance proceeds	-	-	-
TOTAL DEFERRED INFLOWS OF RESOURCES	364,033	364,033	-
TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	3,291,596,539	2,750,595,395	541,001,144
NET POSITION:			
Net investment in capital assets	1,205,249,025	1,240,336,125	(35,087,100)
Restricted for debt service	221,485,815	154,025,770	67,460,045
Unrestricted	135,979,890	129,115,912	6,863,978
TOTAL NET POSITION	\$ 1,562,714,730	\$ 1,523,477,807	\$ 39,236,923

1 Unaudited

WATER SYSTEM**STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
FOR THE FOUR MONTHS ENDED JANUARY 31, 2024**

	Current Month	Year to Date
OPERATING REVENUES:		
Water sales, net of surplus	\$ 39,251,697	\$ 157,009,737
Deferred charges for services	(2,065,182)	(21,041,947)
Other operating revenues	1,786	203,443
Total operating revenues	<u>37,188,301</u>	<u>136,171,233</u>
OPERATING EXPENSES:		
Personnel	1,371,636	5,278,788
Chemicals	4,224,360	16,140,642
Other operating supplies	293,781	814,726
Electric power	1,826,616	6,764,938
Wholesale water purchases	3,067,679	4,142,054
Consulting	714,229	863,862
Maintenance	1,277,404	3,195,395
Shared services	3,498,456	13,984,969
Other operating services	252,716	3,596,232
Total operating expenses excluding depreciation and amortization	<u>16,526,877</u>	<u>54,781,606</u>
EXCESS OF REVENUES OVER EXPENSES BEFORE DEPRECIATION AND AMORTIZATION	20,661,424	81,389,627
Depreciation/amortization expense	<u>7,696,050</u>	<u>30,799,716</u>
Total depreciation and amortization	<u>7,696,050</u>	<u>30,799,716</u>
OPERATING INCOME (LOSS)	<u>12,965,374</u>	<u>50,589,911</u>
NONOPERATING REVENUES (EXPENSES):		
Investment income	5,420,315	16,912,987
Miscellaneous revenue (expense)	-	-
Grant Income	36,220	56,798
Contribution revenue (expense)	-	-
Gain (loss) on sale of capital assets	-	-
Interest expense	<u>(7,753,248)</u>	<u>(28,322,773)</u>
Total nonoperating revenues (expenses)	<u>(2,296,713)</u>	<u>(11,352,988)</u>
CHANGE IN NET POSITION	10,668,661	39,236,923
NET POSITION, BEGINNING BALANCE	<u>1,552,046,069</u>	<u>1,523,477,807</u>
NET POSITION, ENDING BALANCE	<u>\$ 1,562,714,730</u>	<u>\$ 1,562,714,730</u>

WATER SYSTEM
STATEMENT OF CASH FLOWS
FOR THE FOUR MONTHS ENDED JANUARY 31, 2024

	Current Month	Year to Date
CASH FLOWS FROM OPERATING ACTIVITIES:		
Cash received from customers	\$ 47,054,278	\$ 159,251,390
Cash received from other funds	-	-
Cash received from (paid to) others	1,746	107,759
Cash paid to suppliers for goods and services	(11,913,491)	(59,798,568)
Cash paid for employees for services	(859,388)	(3,476,812)
Cash paid to other funds	(3,610,570)	(14,354,912)
Net cash provided by operating activities	30,672,575	81,728,857
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:		
Proceeds from (for) the issuance of bonds	-	533,473,000
Cash paid for capital assets	(8,317,946)	(43,986,380)
Proceeds from ECP	-	-
Interest paid on notes	-	(756,833)
Interest paid on long-term debt	-	-
Interest paid on U.S. government contracts	-	-
Principal payments on long-term debt	-	-
Payments on U.S. government contracts	-	-
Payments from (for) bond issue costs	-	(1,083,000)
Grant Income	36,220	56,798
Federal program revenues	-	-
Net cash used for capital and related financing activities	(8,281,726)	487,703,585
CASH FLOWS FROM INVESTING ACTIVITIES:		
Sale and maturity of investments	12,589,179	80,515,428
Purchase of investments	(72,843,399)	(94,865,720)
Interest received	4,985,657	14,935,787
Net cash provided by (used for) investing activities	(55,268,563)	585,495
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	(32,877,714)	570,017,937
CASH AND CASH EQUIVALENTS - Beginning of year	920,388,042	317,492,391
CASH AND CASH EQUIVALENTS - End of year	<u>\$ 887,510,328</u>	<u>\$ 887,510,328</u>
RECONCILIATION OF TOTAL CASH TO THE STATEMENT OF NET POSITION		
Unrestricted cash and cash equivalents	\$ 87,997,141	\$ 87,997,141
Restricted cash and cash equivalents	799,513,187	799,513,187
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES:		
Operating income	\$ 12,965,374	\$ 50,589,911
Adjustments to reconcile net income to net cash provided by operating activities:		
Depreciation and amortization	7,696,050	30,799,716
Change in operating assets and liabilities:		
Accounts receivable and deferred billings	7,184,805	1,010,214
Prepaid expenses	(6,990)	729,418
Pension deferred outflows	-	-
OPEB Deferred outflows	-	-
Net pension liability	-	-
Pension deferred inflows	-	-
OPEB Deferred inflows	-	-
Net OPEB liability	-	-
Lease and SBITA liability	-	-
Due to/from other funds	(108,354)	(368,653)
Accounts payable, accrued liabilities and developers' deposit	876,508	(9,687,305)
Accrued vacation and Accrued sick	-	-
Customer advance payments	-	(12,386,391)
Due to/from cities	2,065,182	21,041,947
Total adjustments	17,707,201	31,138,946
NET CASH PROVIDED BY OPERATING ACTIVITIES	<u>\$ 30,672,575</u>	<u>\$ 81,728,857</u>
NONCASH TRANSACTION DISCLOSURES		
Gain on disposal of capital assets	\$ -	\$ -
Interest capitalized on construction	-	-
Amortization of bond-related items	(1,119,035)	(4,476,136)
Change in fair value of investments	(554,028)	(2,842,975)
Change in liabilities related to capital assets	-	-
Change in actuarial value of net pension assets	-	-
Refunding bonds issued	-	-
Refunding proceeds deposited in escrow	-	-

REGIONAL WASTEWATER

SYSTEM FUND

**REGIONAL WASTEWATER SYSTEM
COMPARATIVE STATEMENT OF NET POSITION
JANUARY 31, 2024**

	January 31, 2024	September 30, 2023	Increase (Decrease)
ASSETS:			
CURRENT ASSETS:			
Unrestricted Assets:			
Cash and cash equivalents	\$ 19,450,605	\$ 9,891,209	\$ 9,559,396
Investments	1,461,540	1,691,628	(230,088)
Accounts receivable	171,804	3,304,488	(3,132,684)
Due from other funds	39,526	81,163	(41,637)
Prepaid expenses	406,552	792,706	(386,154)
Unbilled receivables	1,420,816	1,420,816	-
Total unrestricted assets	22,950,843	17,182,010	5,768,833
Restricted Assets:			
Cash and cash equivalents	22,225,329	17,592,201	4,633,128
Interest receivable	242,086	106,244	135,842
Due from other funds	-	2,774,470	(2,774,470)
Total restricted assets	22,467,415	20,472,915	1,994,500
TOTAL CURRENT ASSETS	45,418,258	37,654,925	7,763,333
NONCURRENT ASSETS:			
Restricted Assets:			
Cash and cash equivalents	231,729,160	226,871,150	4,858,010
Investments	44,660,906	78,392,190	(33,731,284)
LONG-TERM ASSETS:			
Net capital assets	815,751,408	802,766,483	12,984,925
TOTAL NONCURRENT ASSETS	1,092,141,474	1,108,029,823	(15,888,349)
TOTAL ASSETS	1,137,559,732	1,145,684,748	(8,125,016)
DEFERRED OUTFLOWS OF RESOURCES			
Deferred pension outflow	9,532,508	9,532,508	-
Deferred loss on refunding	1,133,608	1,237,103	(103,495)
Deferred OPEB outflow	1,186,757	1,186,757	-
TOTAL DEFERRED OUTFLOWS OF RESOURCES	11,852,873	11,956,368	(103,495)
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	1,149,412,605	1,157,641,116	(8,228,511)
LIABILITIES:			
CURRENT LIABILITIES:			
Payable from Unrestricted Assets:			
Accounts payable and accrued liabilities	2,994,798	4,390,564	(1,395,766)
Due to other funds	351,478	3,432,912	(3,081,434)
Customer advance payments	8,638,200	5,242,598	3,395,602
Due to cities	5,674,831	-	5,674,831
Total payable from unrestricted assets	17,659,307	13,066,074	4,593,233
Payable from Restricted Assets:			
Accounts payable	21,190,826	37,109,101	(15,918,275)
Due to other funds	-	54,152	(54,152)
Accrued interest on notes	249,372	235,430	13,942
Accrued interest - revenue bonds	2,314,700	4,629,399	(2,314,699)
Current portion of notes payable	33,000,000	33,000,000	-
Current portion of revenue bonds	22,525,000	22,525,000	-
Total payable from restricted assets	79,279,898	97,553,082	(18,273,184)
LONG-TERM LIABILITIES:			
Accrued vacation and sick - less current portion	1,213,709	1,213,709	-
Net pension liability	15,630,263	15,630,263	-
Net OPEB liability	2,005,417	2,005,417	-
Lease and SBITA liability	30,603	30,603	-
Long-term debt - less current portion	831,526,403	832,228,517	(702,114)
Total long-term liabilities	850,406,395	851,108,509	(702,114)
TOTAL LIABILITIES	947,345,600	961,727,665	(14,382,065)
DEFERRED INFLOWS OF RESOURCES			
Deferred pension inflow	543,698	543,698	-
Deferred OPEB inflow	263,090	263,090	-
TOTAL DEFERRED INFLOWS OF RESOURCES	806,788	806,788	-
TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	948,152,388	962,534,453	(14,382,065)
NET POSITION:			
Net investment in capital assets	148,506,639	151,275,318	(2,768,679)
Restricted for debt service	56,429,557	48,682,924	7,746,633
Unrestricted	(3,675,979)	(4,851,579)	1,175,600
TOTAL NET POSITION	\$ 201,260,217	\$ 195,106,663	\$ 6,153,554

1 Unaudited

**REGIONAL WASTEWATER SYSTEM
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
FOR THE FOUR MONTHS ENDED JANUARY 31, 2024**

	Current Month	Year to Date
OPERATING REVENUES:		
Charges for services	\$ 8,865,020	\$ 35,308,283
Deferred charges for services	\$ (627,630)	(5,674,831)
Other Operating revenues	2,252	105,203
Total operating revenue	<u>8,239,642</u>	<u>29,738,655</u>
OPERATING EXPENSES:		
Personnel	1,461,737	5,541,208
Chemicals	508,869	1,830,480
Other operating supplies	536,923	1,411,808
Electric power	329,387	1,127,592
Consulting	24,065	39,722
Maintenance	144,783	499,060
Shared services	1,170,670	4,740,372
Other operating services	1,044,180	4,696,036
Total operating expenses excluding depreciation and amortization	<u>5,220,614</u>	<u>19,886,278</u>
EXCESS OF REVENUES OVER EXPENSES BEFORE DEPRECIATION AND AMORTIZATION	3,019,028	9,852,377
Depreciation/amortization expense	1,315,548	5,263,602
Total depreciation and amortization	<u>1,315,548</u>	<u>5,263,602</u>
OPERATING INCOME (LOSS)	<u>1,703,480</u>	<u>4,588,775</u>
NONOPERATING REVENUES (EXPENSES):		
Investment income	1,488,920	6,084,158
Miscellaneous revenue (expense)	-	-
Contributions revenue (expense)	-	-
Gain (loss) on sale of capital assets	-	-
Interest expense	(1,007,697)	(4,519,379)
Arbitrage rebate and service fees	-	-
Total nonoperating revenue (expenses)	<u>481,223</u>	<u>1,564,779</u>
CHANGE IN NET POSITION	2,184,703	6,153,554
NET POSITION, BEGINNING BALANCE	<u>199,075,514</u>	<u>195,106,663</u>
NET POSITION, ENDING BALANCE	<u>\$ 201,260,217</u>	<u>\$ 201,260,217</u>

**REGIONAL WASTEWATER SYSTEM
STATEMENT OF CASH FLOWS
FOR THE FOUR MONTHS ENDED JANUARY 31, 2024**

	Current Month	Year to Date
CASH FLOWS FROM OPERATING ACTIVITIES:		
Cash received from customers	\$ 9,656,016	\$ 41,864,774
Cash received from other funds	33,181	143,627
Cash received from (paid to) others	1,926	77,614
Cash paid to suppliers for goods and services	(3,072,546)	(12,191,390)
Cash paid for employee services	(917,589)	(3,436,475)
Cash paid to other funds	(1,461,204)	(5,821,962)
Net cash provided by operating activities	4,239,784	20,636,188
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:		
Proceeds from the issuance of bonds	-	-
Proceeds from ECP	-	-
Cash paid for capital assets	(15,045,869)	(34,294,427)
Interest paid on notes	-	(474,658)
Interest paid on long-term debt	-	(6,944,098)
Principal payments on long-term debt	-	-
Payments for bond issue costs	-	-
Arbitrage Rebate and services	-	-
Federal program Revenues	-	-
Net cash used for capital and related financing activities	(15,045,869)	(41,713,183)
CASH FLOWS FROM INVESTING ACTIVITIES:		
Sale and maturity of investments	4,938,833	46,262,231
Purchase of investments	(6,244,161)	(12,651,013)
Interest received	1,510,075	6,516,311
Net cash provided by (used for) investing activities	204,747	40,127,529
NET INCREASE (DECREASE) IN CASH	(10,601,338)	19,050,534
CASH AND CASH EQUIVALENTS - Beginning of year	284,006,432	254,354,560
CASH AND CASH EQUIVALENTS - End of year	<u>\$ 273,405,094</u>	<u>\$ 273,405,094</u>
RECONCILIATION OF TOTAL CASH TO THE STATEMENT OF NET POSITION		
Unrestricted cash and cash equivalents	\$ 19,450,605	\$ 19,450,605
Restricted cash and cash equivalents	253,954,489	253,954,489
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES:		
Operating income	\$ 1,703,480	\$ 4,588,775
Adjustments to reconcile net income to net cash provided by operating activities:		
Depreciation and amortization	1,315,548	5,263,602
Change in operating assets and liabilities:		
Accounts receivable and deferred billings	711,143	2,996,841
Prepaid expense	2,252	386,153
Pension deferred outflows	-	-
OPEB deferred outflows	-	-
Net pension liability	-	-
Pension deferred inflows	-	-
OPEB deferred inflows	-	-
Net OPEB liability	-	-
Lease and SBITA liability	-	-
Due to/from other funds	(34,165)	(265,328)
Accounts payable, accrued liabilities and developers' deposits	(86,104)	(1,404,288)
Accrued vacation and Accrued sick	-	-
Customers advance payments	-	3,395,602
Due to/from Cities	627,630	5,674,831
Total adjustments	2,536,304	16,047,413
Net cash provided by operating activities	<u>\$ 4,239,784</u>	<u>\$ 20,636,188</u>
NONCASH TRANSACTION DISCLOSURES		
Gain (loss) on disposal of capital assets	\$ -	\$ -
Interest capitalized on construction	-	-
Amortization of bond-related items	(149,653)	(598,619)
Change in fair value of investments	(106,109)	(579,100)
Change in liabilities related to capital assets	-	-
Change in actuarial value of net pension liability	-	-
Refunding bonds issued	-	-
Refunding proceeds deposited in escrow	-	-

REGIONAL SOLID WASTE

SYSTEM FUND

**REGIONAL SOLID WASTE SYSTEM
COMPARATIVE STATEMENT OF NET POSITION
JANUARY 31, 2024**

	January 31, 2024	September 30, 2023	Increase (Decrease)
ASSETS:			
CURRENT ASSETS:			
Unrestricted Assets:			
Cash and cash equivalents	\$ 8,427,233	\$ 9,704,952	\$ (1,277,719)
Investments	5,743,066	5,144,112	598,954
Accounts receivable	137,927	301,930	(164,003)
Due from other funds	452,421	707,066	(254,645)
Prepaid expenses	-	451,078	(451,078)
Unbilled receivables	1,023,545	1,023,545	-
Total unrestricted assets	15,784,192	17,332,683	(1,548,491)
Restricted Assets:			
Cash and cash equivalents	3,676,000	1,044,900	2,631,100
Interest receivable	53,724	4,649	49,075
Due from other funds	-	2,058,900	(2,058,900)
Unbilled receivables	9,482,010	9,482,010	-
Total restricted assets	13,211,734	12,590,459	621,275
TOTAL CURRENT ASSETS	28,995,926	29,923,142	(927,216)
NONCURRENT ASSETS:			
Restricted assets:			
Cash and cash equivalents	38,249,974	54,023,093	(15,773,119)
Investments	16,605,659	4,038,170	12,567,489
LONG-TERM ASSETS:			
Net capital assets	129,407,533	125,508,292	3,899,241
TOTAL NONCURRENT ASSETS	184,263,166	183,569,555	693,611
TOTAL ASSETS	213,259,092	213,492,697	(233,605)
DEFERRED OUTFLOWS OF RESOURCES			
Deferred pension outflow	8,379,759	8,379,759	-
Deferred loss on refundings	635,642	683,834	(48,192)
Deferred OPEB outflow	916,884	916,884	-
TOTAL DEFERRED OUTFLOWS OF RESOURCES	9,932,285	9,980,477	(48,192)
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	223,191,377	223,473,174	(281,797)
LIABILITIES:			
CURRENT LIABILITIES:			
Payable from Unrestricted Assets:			
Accounts payable and other liabilities	1,635,150	3,035,870	(1,400,720)
Due to other funds	6,375	2,080,986	(2,074,611)
Customer advance payments	2,200,045	1,140,321	1,059,724
Due to cities	(1,186,362)	-	(1,186,362)
Total payable from unrestricted assets	2,655,208	6,257,177	(3,601,969)
Payable from Restricted Assets:			
Accounts payable	19,208,149	19,099,854	108,295
Accrued landfill closure and post-closure care cost	6,646,320	6,646,320	-
Accrued interest payable on revenue bonds	1,438,672	287,735	1,150,937
Current portion of revenue bonds	4,635,000	4,635,000	-
Total payable from restricted assets	31,928,141	30,668,909	1,259,232
LONG-TERM LIABILITIES:			
Accrued landfill closure costs	2,835,690	2,835,690	-
Accrued vacation and sick - less current portion	879,609	879,609	-
Net Pension liability	13,392,827	13,392,827	-
Net OPEB liability	1,558,690	1,558,690	-
Lease and SBITA liability	9,427	9,427	-
Long-term debt - less current portion	75,247,368	75,440,460	(193,092)
Total long-term liabilities	93,923,611	94,116,703	(193,092)
TOTAL LIABILITIES	128,506,960	131,042,789	(2,535,829)
DEFERRED INFLOWS OF RESOURCES			
Deferred pension inflow	539,840	539,840	-
Deferred OPEB inflow	221,816	221,816	-
TOTAL DEFERRED INFLOWS OF RESOURCES	761,656	761,656	-
TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	129,268,616	131,804,445	(2,535,829)
NET POSITION:			
Net investment in capital assets	80,339,900	81,725,580	(1,385,680)
Restricted for debt service	7,759,443	6,173,209	1,586,234
Unrestricted	5,823,418	3,769,940	2,053,478
TOTAL NET POSITION	\$ 93,922,761	\$ 91,668,729	\$ 2,254,032

1 Unaudited

**REGIONAL SOLID WASTE SYSTEM
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
FOR THE FOUR MONTHS ENDED JANUARY 31, 2024**

	Current Month	Year to Date
OPERATING REVENUES:		
Charges for services	\$ 3,363,895	\$ 13,412,227
Deferred charges for services	1,241,655	1,186,362
Other operating revenues	235,444	908,724
Total operating revenue	<u>4,840,994</u>	<u>15,507,313</u>
OPERATING EXPENSES:		
Personnel	1,157,973	4,515,318
Chemicals	18,788	21,788
Other operating supplies	533,500	1,613,486
Electric power	43,596	72,133
Consulting	72,421	84,249
Maintenance	87,163	256,668
Shared services	338,128	1,376,916
Other operating services	907,843	2,956,917
Total operating expenses excluding depreciation/amortization	<u>3,159,412</u>	<u>10,897,475</u>
EXCESS OF REVENUES OVER EXPENSES BEFORE DEPRECIATION/AMORTIZATION	1,681,582	4,609,838
Depreciation/Amortization expense	<u>611,516</u>	<u>2,395,276</u>
Total depreciation/amortization	<u>611,516</u>	<u>2,395,276</u>
OPERATING INCOME (LOSS)	<u>1,070,066</u>	<u>2,214,562</u>
NONOPERATING REVENUES (EXPENSES)		
Investment income	250,499	1,045,507
Miscellaneous revenue (expense)	-	-
Contribution revenue (expense)	-	-
Gain (loss) on sale of capital assets	-	-
Interest expense - long term debt	(251,511)	(1,006,037)
Total nonoperating revenue (expenses)	<u>(1,012)</u>	<u>39,470</u>
CHANGE IN NET POSITION	<u>1,069,054</u>	<u>2,254,032</u>
NET POSITION, BEGINNING BALANCE	<u>92,853,707</u>	<u>91,668,729</u>
NET POSITION, ENDING BALANCE	<u>\$ 93,922,761</u>	<u>\$ 93,922,761</u>

**REGIONAL SOLID WASTE SYSTEM
STATEMENT OF CASH FLOWS
FOR THE FOUR MONTHS ENDED JANUARY 31, 2024**

	Current Month	Year to Date
CASH FLOWS FROM OPERATING ACTIVITIES:		
Cash received from customers	\$ 3,424,385	\$ 13,966,467
Cash received from other funds	323,929	1,282,765
Cash received from (paid to) others	177,626	719,377
Cash paid to suppliers for goods and services	(2,186,293)	(7,811,031)
Cash paid for employee services	(730,444)	(2,880,588)
Cash paid to other funds	(358,394)	(1,389,570)
Net cash provided by operating activities	650,809	3,887,420
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:		
Proceeds from (for) the issuance of bonds	-	-
Cash paid for capital assets	(2,953,214)	(6,518,023)
Interest paid on long-term debt	-	-
Principal payments on long-term debt	-	-
Payments from (for) bond issue costs	-	-
Federal program Revenues	-	-
Net cash used for capital and related financing activities	(2,953,214)	(6,518,023)
CASH FLOWS FROM INVESTING ACTIVITIES:		
Sale and maturity of investments	677,879	4,219,018
Purchases of investments	(3,448,893)	(17,315,487)
Interest received	286,956	1,307,334
Net cash provided by (used for) investing activities	(2,484,058)	(11,789,135)
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	(4,786,463)	(14,419,738)
CASH AND CASH EQUIVALENTS - Beginning of year	55,139,670	64,772,945
CASH AND CASH EQUIVALENTS - End of year	<u>\$ 50,353,207</u>	<u>\$ 50,353,207</u>
RECONCILIATION OF TOTAL CASH TO THE STATEMENT OF NET POSITION		
Unrestricted cash and cash equivalents	\$ 8,427,233	\$ 8,427,233
Restricted cash and cash equivalents	41,925,974	41,925,974
PROVIDED BY OPERATING ACTIVITIES:		
Operating income	\$ 1,070,066	\$ 2,214,562
Adjustments to reconcile net income to net cash provided by operating activities:		
Depreciation and amortization	611,516	2,395,276
Change in operating assets and liabilities:		
Accounts receivable and deferred billings	288,747	114,928
Prepaid expense	1,055	451,078
Pension deferred outflows	-	-
OPEB deferred outflows	-	-
Net pension liability	-	-
Pension deferred inflows	-	-
OPEB deferred inflows	-	-
Net OPEB liability	-	-
Lease and SBITA liability	-	-
Due to/from other funds	(68,852)	238,934
Accounts payable, accrued liabilities and developers' deposits	(10,068)	(1,400,720)
Accrued vacation and Accrued sick	-	-
Landfill liability	-	-
Customers advance payments	-	1,059,724
Due to Cities	(1,241,655)	(1,186,362)
Total adjustments	(419,257)	1,672,858
Net cash provided by operating activities	<u>\$ 650,809</u>	<u>\$ 3,887,420</u>
NONCASH TRANSACTION DISCLOSURES		
Change in landfill liability	\$ -	\$ -
Gain (loss) on disposal of capital assets	-	-
Interest capitalized on construction	-	-
Amortization of bond-related items	(36,224)	(144,900)
Change in fair value of investments	(8,938)	(52,061)
Change in liabilities related to capital assets	-	-
Change in actuarial value of net pension assets	-	-
Refunding bonds issued	-	-
Refunding proceeds deposited in escrow	-	-

UPPER EAST FORK

INTERCEPTOR SYSTEM

**UPPER EAST FORK INTERCEPTOR SYSTEM
COMPARATIVE STATEMENT OF NET POSITION
JANUARY 31, 2024**

	January 31, 2024	September 30, 2023 ¹	Increase (Decrease)
ASSETS:			
CURRENT ASSETS:			
Current Assets:			
Cash and cash equivalents	\$ 11,261,973	\$ 7,621,598	\$ 3,640,375
Investments	989,205	1,739,507	(750,302)
Accounts receivable	107,802	991,414	(883,612)
Due from other funds	2,804	13,401	(10,597)
Prepaid expenses	64,749	133,254	(68,505)
Unbilled receivables	221,939	221,939	-
Total unrestricted assets	12,648,472	10,721,113	1,927,359
Restricted Assets:			
Cash and cash equivalents	14,147,364	10,668,888	3,478,476
Interest receivable	218,401	84,789	133,612
Due from other funds	-	1,658,162	(1,658,162)
Total restricted assets	14,365,765	12,411,839	1,953,926
TOTAL CURRENT ASSETS	27,014,237	23,132,952	3,881,285
NONCURRENT ASSETS:			
Restricted assets:			
Cash and cash equivalents	49,691,939	60,453,461	(10,761,522)
Investments	35,606,070	36,018,888	(412,818)
LONG-TERM ASSETS:			
Net capital assets	481,627,810	469,475,184	12,152,626
TOTAL NONCURRENT ASSETS	566,925,819	565,947,533	978,286
TOTAL ASSETS	593,940,056	589,080,485	4,859,571
DEFERRED OUTFLOWS OF RESOURCES			
Deferred pension inflow	1,388,804	1,388,804	-
Deferred loss on refundings	1,041,007	1,132,070	(91,063)
Deferred OPEB inflow	225,385	225,385	-
TOTAL DEFERRED OUTFLOWS OF RESOURCES	2,655,196	2,746,259	(91,063)
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	596,595,252	591,826,744	4,768,508
LIABILITIES:			
CURRENT LIABILITIES:			
Payable from Unrestricted Assets:			
Accounts payable and other liabilities	1,712,763	2,684,712	(971,949)
Due to other funds	35,342	1,759,651	(1,724,309)
Customer advance payments	4,351,595	2,001,368	2,350,227
Due to cities	2,378,415	-	2,378,415
Total payable from unrestricted assets	8,478,115	6,445,731	2,032,384
Payable from Restricted Assets:			
Accounts payable	10,670,512	12,925,221	(2,254,709)
Due to other funds	-	67,281	(67,281)
Accrued interest on notes	158,691	121,282	37,409
Accrued interest - revenue bonds	2,086,453	4,172,906	(2,086,453)
Current portion of notes payable	21,000,000	17,000,000	4,000,000
Current portion of revenue bonds	16,095,000	16,095,000	-
Total payable from restricted assets	50,010,656	50,381,690	(371,034)
LONG-TERM LIABILITIES:			
Accrued vacation and sick - less current portion	195,563	195,563	-
Net pension liability	2,332,215	2,332,215	-
Net OPEB Liability	371,605	371,605	-
Long-term debt - less current portion	359,806,802	360,624,638	(817,836)
Total long-term liabilities	362,706,185	363,524,021	(817,836)
TOTAL LIABILITIES	421,194,956	420,351,442	843,514
DEFERRED INFLOWS OF RESOURCES			
Deferred pension inflow	(21,032)	(21,032)	-
Deferred OPEB inflow	34,908	34,908	-
TOTAL DEFERRED INFLOWS OF RESOURCES	13,876	13,876	-
TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	421,208,832	420,365,318	843,514
NET POSITION:			
Net investment in capital assets	136,504,864	143,955,822	(7,450,958)
Restricted for debt service	30,449,657	24,529,292	5,920,365
Unrestricted	8,431,899	2,976,312	5,455,587
TOTAL NET POSITION	\$ 175,386,420	\$ 171,461,426	\$ 3,924,994

¹ Unaudited

UPPER EAST FORK INTERCEPTOR SYSTEM
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
FOR THE FOUR MONTHS ENDED JANUARY 31, 2024

	Current Month	Year to Date
OPERATING REVENUES:		
Charges for services	\$ 4,510,594	\$ 17,936,338
Deferred charges for services	(360,207)	(2,378,415)
Other operating revenues	10	4,299
Total operating revenue	<u>4,150,397</u>	<u>15,562,222</u>
OPERATING EXPENSES:		
Personnel	256,443	985,618
Chemicals	517,275	1,472,477
Other operating supplies	77,034	265,456
Electric power	120,085	414,401
Consulting	24,085	43,609
Maintenance	279,303	565,114
Shared services	562,795	2,277,924
Other operating services	(173,313)	1,025,184
Total operating expenses excluding depreciation/amortization	<u>1,663,707</u>	<u>7,049,783</u>
EXCESS OF REVENUES OVER EXPENSES BEFORE DEPRECIATION/AMORTIZATION	2,486,690	8,512,439
Depreciation/Amortization expense	745,749	2,975,544
Total depreciation/amortization	<u>745,749</u>	<u>2,975,544</u>
OPERATING INCOME (LOSS)	<u>1,740,941</u>	<u>5,536,895</u>
NONOPERATING REVENUES (EXPENSES):		
Investment income	505,596	2,118,922
Miscellaneous revenue (expense)	-	-
Contribution revenue (expense)	-	-
Gain (loss) on sale of capital assets	-	-
Interest expense	(861,534)	(3,730,823)
Total nonoperating revenue (expenses)	<u>(355,938)</u>	<u>(1,611,901)</u>
CHANGE IN NET POSITION	<u>1,385,003</u>	<u>3,924,994</u>
NET POSITION, BEGINNING BALANCE	<u>174,001,417</u>	<u>171,461,426</u>
NET POSITION, ENDING BALANCE	<u>\$ 175,386,420</u>	<u>\$ 175,386,420</u>

UPPER EAST FORK INTERCEPTOR SYSTEM
STATEMENT OF CASH FLOWS
FOR THE FOUR MONTHS ENDED JANUARY 31, 2024

	Current Month	Year to Date
CASH FLOWS FROM OPERATING ACTIVITIES:		
Cash received from customers	\$ 4,928,202	\$ 21,174,355
Cash received from other funds	8,891	21,779
Cash received from (paid to) others	-	4,266
Cash paid to suppliers for goods and services	(1,091,657)	(5,376,833)
Cash paid for employee services	(160,630)	(629,354)
Cash paid to other funds	(559,117)	(2,181,865)
Net cash provided by operating activities	3,125,689	13,012,348
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:		
Proceeds from issuance of bonds	-	-
Proceeds from ECP	-	4,000,000
Cash paid for capital assets	(3,772,889)	(17,493,992)
Interest paid on notes	-	(247,282)
Interest paid on long-term debt	-	(6,259,359)
Principal payments on long-term debt	-	-
Payments for bond issue costs	-	-
Federal program revenues	-	-
Net cash used for capital and related financing activities	(3,772,889)	(20,000,633)
CASH FLOWS FROM INVESTING ACTIVITIES:		
Sale and maturity of investments	1,210,498	11,480,938
Purchases of investments	(1,937,265)	(10,103,697)
Interest received	453,145	1,968,373
Net cash provided by (used for) investing activities	(273,622)	3,345,614
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	(920,822)	(3,642,671)
CASH AND CASH EQUIVALENTS - Beginning of year	76,022,098	78,743,947
CASH AND CASH EQUIVALENTS - End of year	<u>\$ 75,101,276</u>	<u>\$ 75,101,276</u>
RECONCILIATION OF TOTAL CASH TO THE STATEMENT OF NET POSITION		
Unrestricted cash and cash equivalents	\$ 11,261,973	\$ 11,261,973
Restricted cash and cash equivalents	63,839,303	63,839,303
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES:		
Operating income	\$ 1,740,941	\$ 5,536,895
Adjustments to reconcile net income to net cash provided by operating activities:		
Depreciation and amortization	745,749	2,975,544
Change in operating assets and liabilities:		
Accounts receivable and deferred billings	357,107	750,000
Prepaid expense	-	68,505
Pension deferred outflows	-	-
OPEB deferred outflows	-	-
Net pension liability	-	-
Pension deferred inflows	-	-
OPEB deferred inflows	-	-
Net OPEB liability	-	-
Due to/from other funds	(29,214)	(55,551)
Account payable, accrued liabilities and developers' deposits	(49,101)	(991,687)
Accrued vacation and Accrued sick	-	-
Customers advance payments	-	2,350,227
Due to Cities	360,207	2,378,415
Total adjustments	1,384,748	7,475,453
Net cash provided by operating activities	<u>\$ 3,125,689</u>	<u>\$ 13,012,348</u>
NONCASH TRANSACTION DISCLOSURES		
Gain (loss) on disposal of capital assets	\$ -	\$ -
Interest capitalized on construction	-	-
Amortization of bond-related items	(181,693)	(726,774)
Change in fair value of investments	(31,637)	(200,417)
Change in liabilities related to capital assets	-	-
Change in actuarial value of net pension assets/liability	-	-
Refunding bonds issued	-	-
Refunding proceeds deposited in escrow	-	-

SMALL SYSTEMS

SECTION

SMALL SYSTEMS
COMPARATIVE STATEMENT OF NET POSITION
JANUARY 31, 2024

	January 31, 2024	September 30, 2023	1 Increase (Decrease)
ASSETS:			
CURRENT ASSETS:			
Unrestricted Assets:			
Cash and cash equivalents	\$ 21,417,247	\$ 14,596,417	\$ 6,820,830
Investments	-	-	-
Accounts receivable	703,407	2,170,950	(1,467,543)
Due from other funds	22,076	38,211	(16,135)
Prepaid expenses	258,280	411,516	(153,236)
Unbilled receivables	422,199	422,199	-
Total unrestricted assets	22,823,209	17,639,293	5,183,916
Restricted Assets:			
Cash and cash equivalents	14,755,557	10,405,048	4,350,509
Investments	-	-	-
Interest receivable	248,240	100,840	147,400
Due from other funds	-	2,040,456	(2,040,456)
Total restricted assets	15,003,797	12,546,344	2,457,453
TOTAL CURRENT ASSETS	37,827,006	30,185,637	7,641,369
NONCURRENT ASSETS:			
Restricted Assets:			
Cash and cash equivalents	78,332,958	66,660,866	11,672,092
Investments	39,781,161	64,051,018	(24,269,857)
LONG-TERM ASSETS:			
Net capital assets	296,634,436	286,582,592	10,051,844
TOTAL NONCURRENT ASSETS	414,748,555	417,294,476	(2,545,921)
TOTAL ASSETS	452,575,561	447,480,113	5,095,448
DEFERRED OUTFLOWS OF RESOURCES			
Deferred pension outflow	4,372,683	4,372,683	-
Deferred loss on refunding	640,191	712,831	(72,640)
Deferred OPEB outflow	623,686	623,686	-
TOTAL DEFERRED OUTFLOWS OF RESOURCES	5,636,560	5,709,200	(72,640)
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	458,212,121	453,189,313	5,022,808
LIABILITIES:			
CURRENT LIABILITIES:			
Payable from Unrestricted Assets:			
Accounts payable and other liabilities	8,008,418	7,624,445	383,973
Due to other funds	194,879	2,429,864	(2,234,985)
Customer advance payments	6,970,413	2,224,495	4,745,918
Current notes payable	-	-	-
Due to cities	2,195,829	-	2,195,829
Total payable from unrestricted assets	17,369,539	12,278,804	5,090,735
Payable from Restricted Assets:			
Accounts payable	4,346,248	6,927,727	(2,581,479)
Due to other funds	-	24,875	(24,875)
Accrued interest - revenue bonds	1,727,934	3,455,871	(1,727,937)
Current portion of revenue bonds	13,605,000	13,605,000	-
Total payable from restricted assets	19,679,182	24,013,473	(4,334,291)
LONG-TERM LIABILITIES:			
Accrued vacation and sick - less current portion	434,100	434,100	-
Net pension liability	7,140,889	7,140,889	-
Net OPEB liability	1,036,477	1,036,477	-
Lease and SBITA liability	31,119	31,119	-
Long-term debt - less current portion	289,939,931	290,321,385	(381,454)
Total long-term liabilities	298,582,516	298,963,970	(381,454)
TOTAL LIABILITIES	335,631,237	335,256,247	374,990
DEFERRED INFLOWS OF RESOURCES			
Deferred pension inflow	53,977	53,977	-
Deferred OPEB inflow	126,146	126,146	-
Deferred Grant Income	1,000,000	1,000,000	-
TOTAL DEFERRED INFLOWS OF RESOURCES	1,180,123	1,180,123	-
TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	336,811,360	336,436,370	374,990
NET POSITION:			
Net investments in capital assets	85,469,242	87,203,475	(1,734,233)
Restricted for debt service	35,304,188	29,014,909	6,289,279
Unrestricted	627,331	534,559	92,772
TOTAL NET POSITION	\$ 121,400,761	\$ 116,752,943	\$ 4,647,818

1 Unaudited

SMALL SYSTEMS
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
FOR THE FOUR MONTHS ENDED JANUARY 31, 2024

	Current Month	Year to Date
OPERATING REVENUES:		
Charges for services	\$ 5,129,339	\$ 20,517,348
Deferred charges for services	(97,357)	(2,195,829)
Other operating revenues	30,298	151,318
Total operating revenue	<u>5,062,280</u>	<u>18,472,837</u>
OPERATING EXPENSES:		
Personnel	731,163	2,783,015
Chemicals	422,596	875,147
Other operating supplies	203,807	520,280
Electric power	269,600	687,896
Consulting	16,776	42,887
Maintenance	47,537	117,776
Shared Services	644,359	2,607,803
Other operating services	376,294	2,990,697
Total operating expenses excluding depreciation and amortization	<u>2,712,132</u>	<u>10,625,501</u>
EXCESS OF REVENUES OVER EXPENSES BEFORE DEPRECIATION AND AMORTIZATION	2,350,148	7,847,336
Depreciation/Amortization expense	705,068	2,817,571
Total depreciation and amortization	<u>705,068</u>	<u>2,817,571</u>
OPERATING INCOME (LOSS)	<u>1,645,080</u>	<u>5,029,765</u>
NONOPERATING REVENUES (EXPENSES):		
Investment income	683,718	2,765,107
Contributions in aid of construction	-	-
Miscellaneous revenue (expense)	-	-
Grant Income	-	-
Contribution revenue (expense)	-	-
Gain (loss) on sale of capital assets	-	-
Interest expense - long term debt	(786,766)	(3,147,054)
Total nonoperating revenue (expenses)	<u>(103,048)</u>	<u>(381,947)</u>
CHANGE IN NET POSITION	<u>1,542,032</u>	<u>4,647,818</u>
NET POSITION, BEGINNING BALANCE	<u>119,858,729</u>	<u>116,752,943</u>
NET POSITION, ENDING BALANCE	<u>\$ 121,400,761</u>	<u>\$ 121,400,761</u>

SMALL SYSTEMS
STATEMENT OF CASH FLOWS
FOR THE FOUR MONTHS ENDED JANUARY 31, 2024

	Current Month	Year to Date
CASH FLOWS FROM OPERATING ACTIVITIES:		
Cash received from customers	\$ 5,820,321	\$ 26,752,723
Cash received from other funds	-	-
Cash received from (paid to) others	1,557	36,364
Cash paid to suppliers for goods and services	(1,319,615)	(5,437,605)
Cash paid for employee services	(461,488)	(1,724,318)
Cash paid to other funds	(809,603)	(3,274,715)
Net cash provided by operating activities	<u>3,231,172</u>	<u>16,352,449</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:		
Proceeds from (for) the issuance of bonds	-	-
Cash paid for capital assets	(4,550,238)	(15,495,183)
Loan from Water	-	-
Interest paid on long-term debt	-	(5,183,804)
Principal payments on long-term debt	-	-
Payments from (for) bond issue costs	-	-
Grant Income	-	-
Net cash used for capital and related financing activities	<u>(4,550,238)</u>	<u>(20,678,987)</u>
CASH FLOWS FROM INVESTING ACTIVITIES:		
Sale and maturity of investments	4,793,574	36,158,616
Purchase of investments	(6,866,924)	(12,387,796)
Interest received	762,680	3,399,149
Net cash provided by (used for) investing activities	<u>(1,310,670)</u>	<u>27,169,969</u>
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	<u>(2,629,736)</u>	<u>22,843,431</u>
CASH AND CASH EQUIVALENTS - Beginning of year	117,135,498	91,662,331
CASH AND CASH EQUIVALENTS - End of year	<u>\$ 114,505,762</u>	<u>\$ 114,505,762</u>
RECONCILIATION OF TOTAL CASH TO THE STATEMENT OF NET POSITION		
Unrestricted cash and cash equivalents	\$ 21,417,247	\$ 21,417,247
Restricted cash and cash equivalents	93,088,515	93,088,515
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES:		
Operating income	\$ 1,645,080	5,029,765
Adjustments to reconcile net income to net cash provided by operating activities:		
Depreciation and Amortization	705,068	2,817,571
Change in operating assets and liabilities:		
Accounts receivable and deferred billings	853,582	1,320,145
Prepaid expense	-	153,237
Pension deferred outflows	-	-
OPEB deferred outflows	-	-
Net pension liability	-	-
Pension deferred inflows	-	-
OPEB deferred inflows	-	-
Net OPEB liability	-	-
Lease and SBITA liability	-	-
Due to/from other funds	(2,568)	(178,395)
Accts payable, accrued liabilities and developers deposits	173,164	268,380
Accrued vacation and Accrued sick	-	-
Customers advance payments	(240,511)	4,745,917
Due to Cities	97,357	2,195,829
Total adjustments	<u>1,586,092</u>	<u>11,322,684</u>
Net cash provided by operating activities	<u>\$ 3,231,172</u>	<u>\$ 16,352,449</u>
NONCASH TRANSACTION DISCLOSURES		
Gain (loss) on disposal of capital assets	-	-
Interest capitalized on construction	-	-
Amortization of bond-related items	(77,201)	(308,813)
Change in fair value of investments	(42,591)	(230,765)
Change in liabilities related to capital assets	-	-
Change in actuarial value of net pension assets	-	-
Refunding bonds issued	-	-
Refunding proceeds deposited in escrow	-	-

SCHEDULES OF CASH

AND INVESTMENTS

SCHEDULE OF CASH AND INVESTMENTS

JANUARY 31, 2024

		INVESTMENTS			
FUND	CASH	AT COST	TOTAL		
CONSTRUCTION FUNDS:					
Regional Water System - Capital Improvement Fund	\$	-	\$ 99,728,977	\$	99,728,977
Regional Water System - 2016		-	-		-
Regional Water System - 2017 SWIFT - LBCR		-	1,088,556		1,088,556
Regional Water System - 2017 SWIFT - TRT & DIST		-	711,643		711,643
Regional Water System - 2018 SWIFT - LBCR		-	7,475,074		7,475,074
Regional Water System - 2018 SWIFT - TRT & DIST		-	9,924,220		9,924,220
Regional Water System - 2018A SWIFT - LBCR		-	8,933,021		8,933,021
Regional Water System - 2018A SWIFT - TRT & DIST		-	11,848,021		11,848,021
Regional Water System - 2019 SWIFT - LBCR		-	18,914,636		18,914,636
Regional Water System - 2019 SWIFT - TRT & DIST		-	43,565		43,565
Regional Water System - 2019 SWIFT - CNST/ESC		-	24,238,557		24,238,557
Regional Water System - 2023 SWIFT - CNST/ESC		-	512,964,247		512,964,247
Regional Water System - 2019		-	30,334,180		30,334,180
Regional Water System - 2021		-	13,734,408		13,734,408
Regional Water System - 2018 SWIFT - WORKING CAPITAL		-	26,271,996		26,271,996
Regional Water System - 2018A SWIFT - WORKING CAPITAL		-	16,051,586		16,051,586
Regional Wastewater System - Capital Improvement Fund		-	4,071,772		4,071,772
Regional Wastewater System - 2016		-	-		-
Regional Wastewater System - 2017		-	91,910		91,910
Regional Wastewater System - 2018		-	309,383		309,383
Regional Wastewater System - 2019		-	2,000,543		2,000,543
Regional Wastewater System - 2020A		-	4,135,447		4,135,447
Regional Wastewater System - 2021A		-	2,169,081		2,169,081
Regional Wastewater System - 2020 CWSRF		-	128,603,131		128,603,131
Regional Wastewater System - 2021 CWSRF		-	251,774		251,774
Regional Wastewater System - 2020 CWSRF - CNST/ESC		-	55,392,406		55,392,406
Regional Wastewater System - 2021 CWSRF - CNST/ESC		-	37,168,935		37,168,935
Regional Solid Waste System - Capital Improvement Fund		-	12,158,474		12,158,474
Regional Solid Waste System - 2022		-	3,570,224		3,570,224
Regional Solid Waste System - 2023		-	26,723,799		26,723,799
Upper East Fork Interceptor System - Capital Improvement Fund	0	-	7,857,785		7,857,785
Upper East Fork Interceptor System - 2016		-	-		-
Upper East Fork Interceptor System - 2017		-	1,738,300		1,738,300
Upper East Fork Interceptor System - 2018		-	4,767,494		4,767,494
Upper East Fork Interceptor System - 2019		-	16,118,191		16,118,191
Upper East Fork Interceptor System - 2020		-	25,240,355		25,240,355
Upper East Fork Interceptor System - 2021		-	11,120,106		11,120,106
Buffalo Creek Interceptor - Capital Improvement Fund		-	69,030		69,030
Buffalo Creek Interceptor - 2019		-	408,253		408,253
Buffalo Creek Interceptor - 2020		-	3,931,641		3,931,641
Buffalo Creek Interceptor - 2020		-	1,068,921		1,068,921
Buffalo Creek Interceptor - 2020		-	38,790,815		38,790,815
Mckinney Interceptor - Capital Improvement Fund		-	50,706		50,706
Muddy Creek Wastewater Treatment Plant - Capital Improvement Fund		-	303,359		303,359
Muddy Creek Wastewater Treatment Plant - 2019		-	96,711		96,711
Muddy Creek Wastewater Treatment Plant - 2021		-	3,401,900		3,401,900
Mustang Creek Interceptor - Capital Improvement Fund		-	442,623		442,623
Mustang Creek Interceptor - 2019		-	17,715		17,715
Mustang Creek Interceptor - 2020		-	1,129,179		1,129,179
Panther Creek Wastewater Treatment Plant - Capital Improvement Fund		-	881,569		881,569
Panther Creek Wastewater Treatment Plant - 2020		-	831,464		831,464
Parker Creek Wastewater Interceptor System - Capital Improvement Fund		-	509,780		509,780
Parker Creek Parallel WW Interceptor System - Capital Improvement Fund		-	38,787		38,787
Parker Creek Parallel WW Interceptor System - 2016		-	6,169		6,169
Sabine Creek Wastewater Treatment Plant - Capital Improvement Fund		-	5,001		5,001
Sabine Creek Wastewater Treatment Plant - 2020		-	1,324		1,324
Sabine Creek Wastewater Treatment Plant - 2022		-	44,034,263		44,034,263
Sabine Creek Wastewater Interceptor System - Capital Improvement Fund		-	112,775		112,775
Stewart Creek West Wastewater Treatment Plant - Capital Improvement Fund		-	3,058,416		3,058,416
Stewart Creek West Wastewater Treatment Plant - 2015		-	-		-
TOTAL	\$	0	\$ 1,224,942,198	\$	1,224,942,199

FINANCIAL STATEMENTS FOR THE MONTH ENDED: JANUARY 31, 2024

SCHEDULES OF CASH AND INVESTMENTS

NORTH TEXAS MUNICIPAL WATER DISTRICT

SCHEDULE OF CASH AND INVESTMENTS JANUARY 31, 2024

FUND	CASH	INVESTMENTS AT COST	TOTAL
CONSTRUCTION FUNDS - ECP:			
Regional Water System - ECP	\$ -	\$ 1,399,157	\$ 1,399,157
Regional Wastewater System - ECP	-	3,718,903	3,718,903
Upper East Fork Interceptor - ECP	-	836,854	836,854
TOTAL	\$ -	\$ 5,954,915	\$ 5,954,915
TOTAL CONSTRUCTION FUNDS:	\$ 0	\$ 1,230,897,113	\$ 1,230,897,113
INTEREST AND SINKING FUNDS:			
Regional Water System	\$ -	\$ 113,200,052	\$ 113,200,052
Regional Wastewater System	-	21,966,453	21,966,453
Regional Solid Waste System	-	3,676,000	3,676,000
Upper East Fork Interceptor System	-	14,147,364	14,147,364
Buffalo Creek Interceptor	-	1,866,818	1,866,818
Little Elm Water Transmission Facilities	-	-	-
Lower East Fork Interceptor	-	826,083	826,083
Muddy Creek Interceptor	-	2,526	2,526
Muddy Creek Wastewater Treatment Plant	-	3,410,079	3,410,079
Mustang Creek Interceptor System	-	1,559,462	1,559,462
Panther Creek Wastewater Treatment Plant	-	2,607,381	2,607,381
Parker Creek Interceptor	-	-	-
Parker Creek Parallel Interceptor	-	106,178	106,178
Rockwall - Heath Water Storage Facilities	-	127,999	127,999
Rockwall South (Buffalo) Wastewater Treatment Plant - 2008	-	144,678	144,678
Rockwall Water Pump Station Facilities	-	109,942	109,942
Sabine Creek Interceptor	-	-	-
Sabine Creek Wastewater Treatment Plant	-	1,264,525	1,264,525
Stewart Creek West Wastewater Treatment Plant - 2015	-	2,346,120	2,346,120
Terrell Water Transmission Facilities	-	383,766	383,766
TOTAL	\$ -	\$ 167,745,428	\$ 167,745,428
INTEREST AND SINKING FUNDS - ECP:			
Regional Water System - ECP	\$ -	\$ 429,799	\$ 429,799
Regional Wastewater System - ECP	-	258,876	258,876
TOTAL	\$ -	\$ 688,675	\$ 688,675
TOTAL INTEREST AND SINKING FUNDS:	\$ -	\$ 168,434,103	\$ 168,434,103
DEBT SERVICE RESERVE FUNDS:			
Regional Water System	\$ -	\$ 147,717,085	\$ 147,717,085
Regional Wastewater System	-	37,088,710	37,088,710
Regional Solid Waste System	-	5,503,759	5,503,759
Upper East Fork Interceptor System	-	18,523,084	18,523,084
Buffalo Creek Interceptor	-	3,711,050	3,711,050
Little Elm Water Transmission Facilities	-	-	-
Lower East Fork Interceptor	-	1,335,556	1,335,556
Muddy Creek Interceptor	-	276,192	276,192
Muddy Creek Wastewater Treatment Plant	-	1,477,900	1,477,900
Mustang Creek Interceptor System	-	1,718,795	1,718,795
Panther Creek Wastewater Treatment Plant	-	1,660,193	1,660,193
Parker Creek Interceptor	-	-	-
Parker Creek Parallel Interceptor	-	207,514	207,514
Rockwall - Heath Water Storage Facilities	-	236,108	236,108
Rockwall South (Buffalo) Wastewater Treatment Plant - 2008	-	251,990	251,990
Rockwall Water Pump Station Facilities	-	173,253	173,253
Sabine Creek Interceptor	-	-	-
Sabine Creek Wastewater Treatment Plant	-	5,733,937	5,733,937
Stewart Creek West Wastewater Treatment Plant - 2015	-	4,916,403	4,916,403
Terrell Water Transmission Facilities	-	767,472	767,472
TOTAL	\$ -	\$ 231,299,001	\$ 231,299,001

SCHEDULE OF CASH AND INVESTMENTS
JANUARY 31, 2024

FUND	CASH	INVESTMENTS AT COST	TOTAL
ARBITRAGE LIABILITY FUNDS:			
Regional Wastewater System - 2020 CWSRF	\$ -	\$ 744,815	\$ 744,815
Regional Wastewater System - 2021 CWSRF	-	269,925	269,925
TOTAL	\$ -	\$ 1,014,739	\$ 1,014,739
RESERVE FOR MAINTENANCE ESCROW FUNDS:			
Regional Water System - Chapman	\$ -	\$ 427,195	\$ 427,195
Regional Water System - Contingency	-	42,618,815	42,618,815
Regional Wastewater System	-	4,710,731	4,710,731
Regional Solid Waste System	-	1,396,785	1,396,785
Upper East Fork Interceptor System	-	2,780,306	2,780,306
Buffalo Creek Interceptor	-	173,751	173,751
Farmersville Wastewater Treatment Plant	-	20,950	20,950
Forney Interceptor	-	19,677	19,677
Kaufman Four - One Water Distribution Facilities	-	62,487	62,487
Lavon Wastewater Treatment Plant	-	29,125	29,125
Little Elm Water Transmission Facilities	-	-	-
Lower East Fork Interceptor	-	27,299	27,299
McKinney Interceptor	-	16,714	16,714
Muddy Creek Interceptor	-	45,765	45,765
Muddy Creek Wastewater Treatment Plant	-	15,897	15,897
Mustang Creek Interceptor	-	11,425	11,425
Panther Creek Wastewater Treatment Plant	-	336,750	336,750
Parker Creek Interceptor	-	29,881	29,881
Parker Creek Parallel Interceptor	-	34,925	34,925
Plano Water Transmission Facilities	-	77,153	77,153
Rockwall North (Squabble) Wastewater Treatment Plant	-	1,556	1,556
Rockwall South (Buffalo) Wastewater Treatment Plant	-	69,232	69,232
Sabine Creek Interceptor	-	42,535	42,535
Sabine Creek Wastewater Treatment Plant	-	107,807	107,807
Seis Lagos Wastewater Treatment Plant	-	17,558	17,558
Stewart Creek West Wastewater Treatment Plant	-	98,902	98,902
TOTAL	\$ -	\$ 53,173,218	\$ 53,173,218
EQUIPMENT REPLACEMENT ESCROW FUNDS:			
Regional Solid Waste System	\$ -	\$ 17,596,012	\$ 17,596,012
TOTAL	\$ -	\$ 17,596,012	\$ 17,596,012
PREVENTATIVE MAINTENANCE ESCROW FUNDS:			
Regional Wastewater System	\$ -	\$ 488,045	\$ 488,045
Upper East Fork Interceptor System	-	1,130,113	1,130,113
Buffalo Creek Interceptor	-	1,349,901	1,349,901
Farmersville Wastewater Treatment Plant	-	8,658	8,658
Forney Interceptor	-	744,152	744,152
Lavon Wastewater Treatment Plant	-	12,276	12,276
Lower East Fork Interceptor	-	939,014	939,014
McKinney Interceptor	-	350,453	350,453
Muddy Creek Interceptor	-	404,390	404,390
Muddy Creek Wastewater Treatment Plant	-	146,814	146,814
Mustang Creek Interceptor	-	736,084	736,084
Panther Creek Wastewater Treatment Plant	-	312,749	312,749
Parker Creek Interceptor	-	566,274	566,274
Parker Creek Parallel Interceptor	-	120,196	120,196
Rockwall South (Buffalo) Wastewater Treatment Plant	-	196,632	196,632
Sabine Creek Interceptor	-	497,704	497,704
Sabine Creek Wastewater Treatment Plant	-	156,904	156,904
Seis Lagos Wastewater Treatment Plant	-	6,181	6,181
Stewart Creek West Wastewater Treatment Plant	-	456,305	456,305
TOTAL	\$ -	\$ 8,622,844	\$ 8,622,844

SCHEDULES OF CASH AND INVESTMENTS

NORTH TEXAS MUNICIPAL WATER DISTRICT

SCHEDULE OF CASH AND INVESTMENTS JANUARY 31, 2024

FUND	CASH	INVESTMENTS AT COST	TOTAL
SUPPORT SERVICES CONTINGENCY:			
Support Services	\$ -	\$ 4,402,458	\$ 4,402,458
TOTAL	\$ -	\$ 4,402,458	\$ 4,402,458
TOTAL ESCROW FUNDS:	\$ -	\$ 83,794,532	\$ 83,794,532
OPERATING FUNDS:			
Support Services	\$ 4,811,993	\$ 1,374,868	\$ 6,186,861
Regional Water System	4,856,685	62,523,920	67,380,605
Regional Wastewater System	4,826,215	11,521,492	16,347,707
Regional Solid Waste System	1,949,268	5	1,949,273
Upper East Fork Interceptor System	4,824,764	2,327,601	7,152,364
Buffalo Creek Interceptor	450	704,163	704,613
Farmersville Wastewater Treatment Plant	-	157,068	157,068
Forney Interceptor	81	130,136	130,216
Kaufman Four - One Water Distribution Facilities	-	29,836	29,836
Lavon Wastewater Treatment Plant	21	104,584	104,605
Little Elm Water Transmission Facilities	13,222	-	13,222
Lower East Fork Interceptor	199	511,258	511,457
McKinney Interceptor	10	15,910	15,921
Muddy Creek Interceptor	13	29,277	29,290
Muddy Creek Wastewater Treatment Plant	493	787,013	787,505
Mustang Creek Interceptor System	576	333,711	334,286
Panther Creek Wastewater Treatment Plant	-	1,356,526	1,356,526
Parker Creek Interceptor	40	58,283	58,322
Parker Creek Parallel Interceptor	34	28,736	28,770
Plano Water Transmission Facilities	-	1,713,433	1,713,433
Rockwall - Heath Water Storage Facilities	3	47,557	47,560
Rockwall North (Squabble) Wastewater Treatment Plant	-	167,443	167,443
Rockwall South (Buffalo) Wastewater Treatment Plant	-	410,818	410,818
Rockwall Water Pump Station Facilities	2	16,164	16,166
Sabine Creek Interceptor	-	19,988	19,988
Sabine Creek Wastewater Treatment Plant	974	701,638	702,612
Seis Lagos Wastewater Treatment Plant	18	69,539	69,557
Stewart Creek West Wastewater Treatment Plant	-	1,638,924	1,638,924
Terrell Water Transmission Facilities	9	62,672	62,681
Small Wastewater Treatment Plants	(19,968)*	-	(19,968)
Wastewater Pretreatment Program	-	259,507	259,507
Insurance	139,926	4,125,904	4,265,830
TOTAL	\$ 21,405,027	\$ 91,227,974	\$ 112,633,002
GRAND TOTAL	\$ 21,405,028 *	\$ 1,806,667,462	\$ 1,828,072,490

* Cash balances are pooled together. Individual funds may show a negative cash balance due to timing of payments from other internal funds or cities.

CONSTRUCTION FUNDS	TOTAL CASH AND INVESTMENTS	ENCUMBERED BALANCE	UNENCUMBERED BALANCE	FUTURE TRANSFERS IN	FUTURE CONTRACT AWARDS	ESTIMATED UNENCUMBERED BALANCE
	(A)	(B)	(C) = (A-B)	(D)	(E)	(F) = (C)+(D)-(E)
Regional Wtr System - CIF	\$ 99,728,977	\$ 71,912,833	\$ 27,816,144	\$ 22,055,000 (6)	\$ 34,271,000	\$ 15,600,144
Regional Wtr System - 2017 SWIFT	1,800,199	1,598,566	201,633	-	193,164	8,500
Regional Wtr System - 2018 SWIFT	43,671,291	39,387,682	4,283,609	3,239,061 (4)	4,957,930(5)	2,564,740
Regional Wtr System - 2018A SWIFT	36,832,628	21,865,857	14,966,772	860,868 (4)	14,483,677(5)	1,343,963
Regional Wtr System - 2019 SWIFT	18,958,201	996,938	17,961,263	16,802,583 (4)	34,674,343	89,503
Regional Wtr System - 2019 SWIFT - TWDB Escrow	24,238,557	-	24,238,557	(20,902,512)(4)	-	3,336,045
Regional Wtr System - 2019A	30,334,180	29,032,740	1,301,440	-	-	1,301,440
Regional Wtr System - 2021	13,734,408	13,167,451	566,956	-	-	566,956
Regional Wtr System - 2023 SWIFT - TWDB Escrow	512,964,247	-	512,964,247	-	508,028,737	4,935,510
Regional Wtr System - ECP	1,399,157	72,442,706	(71,043,549)	71,503,106 (8)	-	459,556
Regional WW System - CIF	4,071,772	925,810	3,145,963	2,333,336	-	5,479,299
Regional WW System - 2017	91,910	1,112	90,797	-	-	90,797
Regional WW System - 2018	309,383	140,618	168,765	-	-	168,765
Regional WW System - 2019	2,000,543	1,571,922	428,621	-	-	428,621
Regional WW System - 2020	4,135,447	3,869,090	266,357	-	-	266,357
Regional WW System - 2020 CWSRF	128,603,131	116,787,578	11,815,554	(21,156)(7)	-	11,794,397
Regional WW System - 2020 CWSRF - TWDB Escrow	55,392,406	-	55,392,406	21,156 (7)	51,743,020	3,670,542
Regional WW System - 2021 CWSRF	251,774	-	251,774	-	-	251,774
Regional WW System - 2021 CWSRF - TWDB Escrow	37,168,935	-	37,168,935	-	34,991,000	2,177,935
Regional WW System - 2021A	2,169,081	1,914,892	254,189	-	-	254,189
Regional WW System - ECP	3,718,903	34,065,649	(30,346,746)	30,695,443 (8)	-	348,697
Regional Solid Waste System - CIF	12,158,474	1,328,650	10,829,824	6,313,248 (9)	15,429,000	1,714,072
Regional Solid Waste System - 2022	3,570,224	3,397,163	173,061	-	27,000	146,061
Regional Solid Waste System - 2023	26,723,799	21,591,290	5,132,509	-	4,600,000	532,509
Upper East Fork Interceptor System - CIF	7,857,785	1,707,918	6,149,867	-	-	6,149,867
Upper East Fork Interceptor System - 2017	1,738,300	873,914	864,386	-	-	864,386
Upper East Fork Interceptor System - 2018	4,767,494	4,463,874	303,620	-	-	303,620
Upper East Fork Interceptor System - 2019	16,118,191	15,714,352	403,839	-	-	403,839
Upper East Fork Interceptor System - 2020	25,240,355	24,528,476	711,878	-	-	711,878
Upper East Fork Interceptor System - 2021	11,120,106	10,478,441	641,665	-	-	641,665
Upper East Fork Interceptor System - ECP	836,854	89,258,678	(88,421,823)	88,617,802 (8)	-	195,978
Muddy Creek WW Treatment Plant - CIF	303,359	6,800	296,559	-	-	296,559
Muddy Creek WW Treatment Plant - 2019	96,711	46,828	49,883	-	-	49,883
Muddy Creek WW Treatment Plant - 2021	3,401,900	814,085	2,587,814	-	1,148,000	1,439,814
Mustang Creek Interceptor System - CIF	442,623	391,739	50,883	-	-	50,883
Mustang Creek Interceptor System - 2019	17,715	16,553	1,161	-	-	1,161
Mustang Creek Interceptor System - 2020	1,129,179	1,096,584	32,596	-	-	32,596
Panther Creek WW Treatment Plant - CIF	881,569	449,818	431,752	-	-	431,752
Panther Creek WW Treatment Plant - 2020	831,464	769,364	62,100	-	-	62,100

SCHEDULES OF CASH AND INVESTMENTS

NORTH TEXAS MUNICIPAL WATER DISTRICT

CONSTRUCTION FUNDS (continued)	TOTAL CASH AND INVESTMENTS	ENCUMBERED BALANCE	(1)	UNENCUMBERED BALANCE	FUTURE TRANSFERS IN	(2)	FUTURE CONTRACT AWARDS	(3)	ESTIMATED UNENCUMBERED BALANCE
	(A)	(B)		(C) = (A-B)	(D)		(E)		(F) = (C)+(D)-(E)
Parker Creek WW Interceptor System - CIF	\$ 509,780	103,236		\$ 406,545	\$ 163,336		\$ -		\$ 569,881
Parker Creek WW Parallel Interceptor System - CIF	38,787	36,000		2,787	-		-		2,787
Parker Creek WW Parallel Interceptor System - 2016	6,169	121		6,048	-		-		6,048
Sabine Creek Interceptor - CIF	112,775	6,795		105,980	-		-		105,980
Sabine Creek WW Treatment Plant - CIF	5,001	-		5,001	-		-		5,001
Sabine Creek WW Treatment Plant - 2020	1,324	-		1,324	-		-		1,324
Sabine Creek WW Treatment Plant - 2022	44,034,263	40,365,430		3,668,833	-		-		3,668,833
Buffalo Crk Inter. System - CIF	69,030	-		69,030	-		-		69,030
Buffalo Crk Inter. System - 2019	408,253	387,560		20,693	-		-		20,693
Buffalo Crk Inter. System - 2020	3,931,641	3,636,141		295,500	-		-		295,500
Buffalo Crk Inter. System - 2022 PF CWSRF Escrow	1,068,921	-		1,068,921	-		-		1,068,921
Buffalo Crk Inter. System - 2022 CWSRF Escrow	38,790,815	-		38,790,815	-		37,290,000		1,500,815
Stewart Creek WW Treatment Plant - CIF	3,058,416	2,558,920		499,496	-		-		499,496
Stewart Creek WW Treatment Plant - 2015	-	-		-	-		-		-
McKinney Interceptor - CIF	50,706	46,385		4,321	-		-		4,321
TOTAL	\$ 1,230,897,113	\$ 633,756,559		\$ 597,140,554	\$ 221,681,270		\$ 741,836,870		\$ 76,984,985

(1) Reflects Remaining Payments to be Made on Board Awarded Contracts and Agreements.

(2) Current Fiscal Year Transfers from Operating Unless Otherwise Noted.

(3) Contracts to be Funded by Bonds or FY24 Capital Improvement Unless Otherwise Noted.

(4) Contracts to be Funded by Bonds and Funds to be Released to RWS SWIFT Contingent upon TWDB Approval.

(5) TWDB Funded Contracts Pending Reclass due to TWDB Funding Requirements.

(6) Reflects Funds to be Provided by Collin County (\$10,000 Sep20 AM#5625; & \$45,000 July21 CAI#21-07-03).

(7) Reflects Funding to be Reimbursed from TWDB Funds.

(8) Reflects authorized funding amount; actual issuance of ECP will occur as cash needs arise.

(9) Reflects Transfers from Operating and Funds to be provided by the City of Melissa for the sale of property (\$5,499,912 Nov23 AM #23-5963).