



NORTH
TEXAS
MUNICIPAL
WATER
DISTRICT

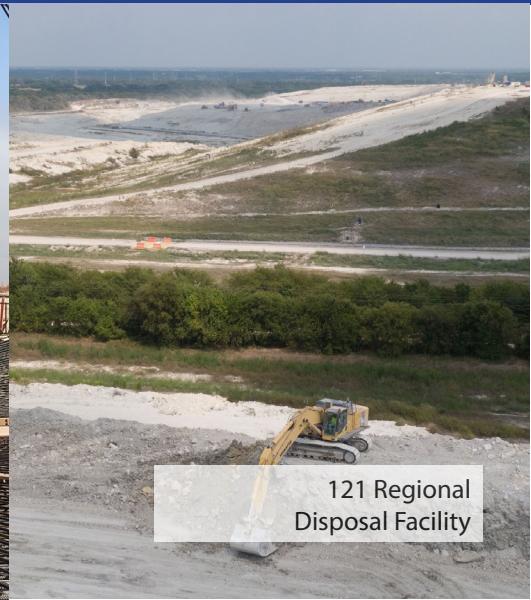
**MONTHLY
FINANCIAL STATEMENTS**
AS OF APRIL 30, 2024



Leonard Water Treatment Plant



Sister Grove Regional Water Resource Recovery Facility



121 Regional Disposal Facility

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BUDGET SUMMARY

SECTION

BUDGET SUMMARY

NORTH TEXAS MUNICIPAL WATER DISTRICT

ALL SYSTEMS

BUDGET SUMMARY - REVENUES AND EXPENDITURES APRIL 30, 2024

	Original Budget	Amended Budget	YTD Actual	% Of Amended	Remaining Amended
Revenues:					
Sales:					
Water	\$ 471,027,629	\$ 471,027,629	\$ 269,467,868	57.2%	\$ 201,559,760
Wastewater	107,309,255	107,309,255	62,248,527	58.0%	45,060,728
Interceptor	54,795,865	54,795,865	31,711,741	57.9%	23,084,124
Solid Waste	36,731,060	36,731,060	22,107,124	60.2%	14,623,936
Sewer	61,382,300	61,382,300	36,544,097	59.5%	24,838,203
Total Sales	731,246,109	731,246,109	422,079,358	57.7%	309,166,751
Other Revenues	12,743,101	14,792,106	14,070,999	95.1%	721,107
Interest Income	3,439,410	3,439,410	3,016,334	87.7%	423,076
Grand Total	\$ 747,428,620	\$ 749,477,625	\$ 439,166,691	58.6%	\$ 310,310,934
Expenditures:					
Personnel	\$ 123,925,830	\$ 124,777,760	\$ 68,266,104	54.7%	\$ 56,511,656
Supplies:					
Fuel	4,093,520	3,627,410	2,066,741	57.0%	1,560,669
Chemicals	96,484,085	84,500,850	35,255,445	41.7%	49,245,405
Other	23,033,740	25,253,285	13,699,682	54.2%	11,553,603
Total Supplies	123,611,345	113,381,545	51,021,867	45.0%	62,359,678
Services:					
Consulting	12,730,735	13,045,535	4,513,407	34.6%	8,532,128
Insurance	6,085,100	6,124,365	4,645,870	75.9%	1,478,495
Landfill Service Fees	5,675,420	5,551,825	3,341,881	60.2%	2,209,944
Maintenance	36,256,280	42,881,545	13,468,275	31.4%	29,413,270
Power	33,136,465	32,492,370	16,040,784	49.4%	16,451,586
Shared Services	138,925,585	138,905,875	81,810,861	58.9%	57,095,014
Water Purchases	6,457,795	6,457,015	4,634,832	71.8%	1,822,184
Other	(43,168,370)	(42,395,070)	(27,921,261)	65.9%	(14,473,809)
Shared Services Allocation	(80,380,680)	(84,084,055)	(45,612,137)	54.2%	(38,471,918)
Total Services	115,718,330	118,979,405	54,922,512	46.2%	64,056,893
Capital Outlay	13,427,400	15,400,620	8,504,839	55.2%	6,895,781
Escrow	3,422,810	3,422,810	2,037,083	59.5%	1,385,727
Capital Improvement Fund	38,765,000	38,098,330	22,279,575	58.5%	15,818,755
Debt Service	324,522,100	324,522,100	185,889,509	57.3%	138,632,591
Grand Total	\$ 743,392,815	\$ 738,582,570	\$ 392,921,489	53.2%	\$ 345,661,081
Revenues Over / (Under) Expenditures	\$ 4,035,805	\$ 10,895,055	\$ 46,245,202		

* 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
APRIL 30, 2024

	Original Budget	Amended Budget	YTD Actual	% Of Amended	Remaining Amended
Revenues:					
Shared Service Revenues:					
Indirect Cost Allocation	\$ 64,476,975	\$ 64,476,975	\$ 37,611,555	58.3%	\$ 26,865,420
Facilities Maintenance Services	2,104,645	2,104,645	1,360,839	64.7%	743,806
Inspectors	4,252,500	4,252,500	2,320,912	54.6%	1,931,588
IT Services	178,170	178,170	19,717	11.1%	158,453
Lab Services	4,990,970	4,990,970	2,911,395	58.3%	2,079,575
Technical Services	3,105,510	3,105,510	2,524,920	81.3%	580,590
Total Shared Services Revenue	79,108,770	79,108,770	46,749,338	59.1%	32,359,432
Miscellaneous	61,605	2,262,865	2,407,787	106.4%	(144,922)
Interest Income	124,865	124,865	102,936	82.4%	21,929
Grand Total	\$ 79,295,240	\$ 81,496,500	\$ 49,260,060	60.4%	\$ 32,236,440
Expenditures:					
Personnel	\$ 60,118,085	\$ 60,396,200	\$ 33,011,998	54.7%	\$ 27,384,202
Supplies:					
Fuel	561,255	413,290	324,446	78.5%	88,844
Chemicals	20,495	10,000	32	0.3%	9,968
Other	6,480,130	7,662,930	5,154,390	67.3%	2,508,540
Total Supplies	7,061,880	8,086,220	5,478,868	67.8%	2,607,352
Services:					
Consulting	3,415,470	3,353,315	1,113,215	33.2%	2,240,100
Insurance	523,440	553,440	546,705	98.8%	6,735
Maintenance	2,773,595	3,384,905	1,734,877	51.3%	1,650,028
Power	143,800	143,800	71,695	49.9%	72,105
Shared Services	25,000	25,000	-	0.0%	25,000
Other	6,279,410	6,227,950	2,099,095	33.7%	4,128,855
Total Services	13,160,715	13,688,410	5,565,588	40.7%	8,122,822
Capital Outlay	40,000	1,913,225	1,555,684	81.3%	357,541
Escrow	-	-	-	-	-
Capital Improvement Fund	-	-	-	-	-
Debt Service	-	-	-	-	-
Grand Total	\$ 80,380,680	\$ 84,084,055	\$ 45,612,137	54.2%	\$ 38,471,918
Revenues Over/ (Under) Expenditures	\$ (1,085,440)	\$ (2,587,555)	\$ 3,647,923		

* 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

APRIL 30, 2024

	Original Budget	Amended Budget	YTD Actual	% Of Amended	Remaining Amended
Revenues:					
Water Sales:					
Members	\$ 375,660,029	\$ 375,660,029	\$ 213,835,014	56.9%	\$ 161,825,015
Customers	95,348,109	95,348,109	55,619,739	58.3%	39,728,370
Retail Customers	17,440	17,440	12,813	73.5%	4,627
Raw Water Sales	2,050	2,050	302	14.7%	1,748
Total Water Sales	471,027,629	471,027,629	269,467,868	57.2%	201,559,760
Other Revenues					
Miscellaneous	179,371	432,166	608,622	140.8%	(176,456)
Total Other	179,371	432,166	608,622	140.8%	(176,456)
Interest Income	2,216,880	2,216,880	2,005,942	90.5%	210,938
Grand Total	\$ 473,423,880	\$ 473,676,675	\$ 272,082,433	57.4%	\$ 201,594,242
Expenditures:					
Personnel	\$ 18,700,640	\$ 18,700,300	\$ 9,797,225	52.4%	\$ 8,903,075
Supplies:					
Fuel	355,040	349,000	55,309	15.8%	293,691
Chemicals	78,732,750	67,424,355	27,626,364	41.0%	39,797,991
Other	5,634,470	6,008,940	2,346,702	39.1%	3,662,238
Total Supplies	84,722,260	73,782,295	30,028,375	40.7%	43,753,920
Services:					
Consulting	3,816,165	4,062,110	1,670,218	41.1%	2,391,892
Insurance	3,185,145	3,169,610	2,599,987	82.0%	569,623
Landfill Service Fees	-	-	-	0.0%	-
Maintenance	22,923,605	26,069,325	8,298,989	31.8%	17,770,336
Power	24,730,880	24,690,880	11,392,197	46.1%	13,298,683
Shared Services	77,332,865	77,386,635	45,826,431	59.2%	31,560,204
Water Purchases	6,457,795	6,457,015	4,634,832	71.8%	1,822,184
Other	(31,233,200)	(31,367,180)	(18,960,164)	60.4%	(12,407,016)
Total Services	107,213,255	110,468,395	55,462,490	50.2%	55,005,905
Capital Outlay	3,299,500	3,207,810	872,222	27.2%	2,335,588
Escrow	2,088,070	2,088,070	1,258,528	60.3%	829,542
Capital Improvement Fund	33,000,000	33,000,000	19,250,000	58.3%	13,750,000
Debt Service	220,364,350	220,364,350	127,061,595	57.7%	93,302,755
Grand Total	\$ 469,388,075	\$ 461,611,220	\$ 243,730,435	52.8%	\$ 217,880,785
Revenue Over / (Under) Expenditures	\$ 4,035,805	\$ 12,065,455	\$ 28,351,997		

* 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.

REGIONAL WASTEWATER SYSTEM
BUDGET SUMMARY - REVENUES AND EXPENDITURES
APRIL 30, 2024

	Original Budget	Amended Budget	YTD Actual	% Of Amended	Remaining Amended
Revenues:					
Wastewater Sales:					
Members	\$ 103,623,315	\$ 103,623,315	\$ 60,573,442	58.5%	\$ 43,049,873
Customers	3,685,940	3,685,940	1,675,085	45.4%	2,010,855
Total Wastewater Sales	107,309,255	107,309,255	62,248,527	58.0%	45,060,728
Miscellaneous	547,305	1,181,775	1,091,135	92.3%	90,640
Interest Income	517,650	517,650	457,602	88.4%	60,048
Grand Total	<u>\$ 108,374,210</u>	<u>\$ 109,008,680</u>	<u>\$ 63,797,264</u>	<u>58.5%</u>	<u>\$ 45,211,416</u>
Expenditures:					
Personnel	\$ 18,688,480	\$ 18,982,520	\$ 10,213,319	53.8%	\$ 8,769,201
Supplies:					
Fuel	758,425	488,820	319,468	65.4%	169,352
Chemicals	8,388,205	7,713,860	3,092,717	40.1%	4,621,143
Other	4,658,475	4,730,330	2,839,497	60.0%	1,890,833
Total Supplies	13,805,105	12,933,010	6,251,681	48.3%	6,681,329
Services:					
Consulting	828,250	824,655	101,405	12.3%	723,250
Insurance	1,390,225	1,390,225	770,019	55.4%	620,206
Landfill Service Fees	4,461,395	4,337,800	2,593,915	59.8%	1,743,885
Maintenance	2,873,655	4,328,235	1,009,908	23.3%	3,318,327
Power	4,327,985	3,678,890	2,161,630	58.8%	1,517,260
Shared Services	26,493,450	26,389,105	15,415,698	58.4%	10,973,407
Other	(8,595,065)	(7,755,420)	(5,138,775)	66.3%	(2,616,645)
Total Services	31,779,895	33,193,490	16,913,801	51.0%	16,279,689
Capital Outlay	2,786,800	2,725,555	763,146	28.0%	1,962,409
Escrow	-	-	-	-	-
Capital Improvement Fund	3,500,000	3,500,000	2,041,665	58.3%	1,458,335
Debt Service	37,813,930	37,813,930	20,499,688	54.2%	17,314,242
Grand Total	<u>\$ 108,374,210</u>	<u>\$ 109,148,505</u>	<u>\$ 56,683,300</u>	<u>51.9%</u>	<u>\$ 52,465,205</u>
Revenue Over / (Under) Expenditures	<u>\$ -</u>	<u>\$ (139,825)</u>	<u>\$ 7,113,964</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
APRIL 30, 2024

	Original Budget	Amended Budget	YTD Actual	% Of Amended	Remaining Amended
Revenues:					
Solid Waste Sales:					
Members	\$ 26,400,650	\$ 26,400,650	\$ 15,400,385	58.3%	\$ 11,000,265
Customers	10,330,410	10,330,410	6,706,739	64.9%	3,623,671
Total Solid Waste Sales	36,731,060	36,731,060	22,107,124	60.2%	14,623,936
Other Revenues:					
Sludge Disposal	3,901,655	3,901,655	2,310,165	59.2%	1,591,490
Composting	813,390	813,390	347,747	42.8%	465,643
Gas Royalties	2,300,000	2,300,000	1,192,779	51.9%	1,107,221
Miscellaneous	1,581,375	2,140,275	6,307,432	294.7%	(4,167,157)
Total Other Revenues	8,596,420	9,155,320	10,158,124	111.0%	(1,002,804)
Interest Income	221,250	221,250	113,663	51.4%	107,587
Grand Total	\$ 45,548,730	\$ 46,107,630	\$ 32,378,911	70.2%	\$ 13,728,719
Expenditures:					
Personnel	\$ 14,204,120	\$ 14,484,120	\$ 8,293,134	57.3%	\$ 6,190,986
Supplies:					
Fuel	2,242,905	2,202,905	1,277,506	58.0%	925,399
Chemicals	145,600	149,600	65,538	43.8%	84,062
Other	3,275,050	3,441,470	1,770,485	51.4%	1,670,985
Total Supplies	5,663,555	5,793,975	3,113,529	53.7%	2,680,446
Services:					
Consulting	697,500	642,800	205,800	32.0%	437,000
Insurance	443,680	444,540	292,710	65.8%	151,830
Maintenance	1,372,775	1,381,085	520,645	37.7%	860,440
Power	182,300	210,300	149,784	71.2%	60,516
Shared Services	8,019,810	8,048,810	4,676,737	58.1%	3,372,073
Other	(68,760)	53,025	(218,450)	-412.0%	271,475
Total Services	10,647,305	10,780,560	5,627,227	52.2%	5,153,333
Capital Outlay	6,037,000	6,000,385	4,492,417	74.9%	1,507,968
Escrow	-	-	-	-	-
Capital Improvement Fund	1,220,000	1,220,000	711,665	58.3%	508,335
Debt Service	7,776,750	7,776,750	4,534,770	58.3%	3,241,980
Grand Total	\$ 45,548,730	\$ 46,055,790	\$ 26,772,742	58.1%	\$ 19,283,048
Revenue Over / (Under) Expenditures	\$ -	\$ 51,840	\$ 5,606,168		

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UPPER EAST FORK INTERCEPTOR SYSTEM
BUDGET SUMMARY - REVENUES AND EXPENDITURES
APRIL 30, 2024

	Original Budget	Amended Budget	YTD Actual	% Of Amended	Remaining Amended
Revenues:					
Wastewater Sales:					
Members	\$ 52,194,505	\$ 52,194,505	\$ 30,535,872	58.5%	\$ 21,658,633
Customers	2,601,360	2,601,360	1,175,869	45.2%	1,425,491
Total Wastewater Sales	<u>54,795,865</u>	<u>54,795,865</u>	<u>31,711,741</u>	<u>57.9%</u>	<u>23,084,124</u>
Other Revenues:					
Miscellaneous	592,285	1,100,445	850,334	77.3%	250,111
Total Other	<u>592,285</u>	<u>1,100,445</u>	<u>850,334</u>	<u>77.3%</u>	<u>250,111</u>
Interest Income	213,810	213,810	195,461	91.4%	18,349
Grand Total	<u>\$ 55,601,960</u>	<u>\$ 56,110,120</u>	<u>\$ 32,757,536</u>	<u>58.4%</u>	<u>\$ 23,352,584</u>
Expenditures:					
Personnel	\$ 3,335,865	\$ 3,335,865	\$ 1,857,518	55.7%	\$ 1,478,347
Supplies:					
Fuel	88,870	88,870	50,549	56.9%	38,321
Chemicals	6,209,000	6,209,000	2,881,355	46.4%	3,327,645
Other	775,785	952,660	502,695	52.8%	449,965
Total Supplies	<u>7,073,655</u>	<u>7,250,530</u>	<u>3,434,599</u>	<u>47.4%</u>	<u>3,815,931</u>
Services					
Consulting	1,278,700	1,419,700	134,721	9.5%	1,284,979
Insurance	136,370	154,840	151,508	97.8%	3,332
Landfill Service Fees	5,280	5,280	808	15.3%	4,472
Maintenance	3,697,440	5,380,445	1,668,665	31.0%	3,711,780
Power	1,300,000	1,300,000	832,595	64.0%	467,405
Shared Services	13,169,045	13,161,045	7,724,275	58.7%	5,436,770
Other	(5,975,405)	(5,857,295)	(3,383,809)	57.8%	(2,473,486)
Total Services	<u>13,611,430</u>	<u>15,564,015</u>	<u>7,128,763</u>	<u>45.8%</u>	<u>8,435,252</u>
Capital Outlay	640,700	855,360	642,606	75.1%	212,754
Escrow	-	-	-	-	-
Capital Improvement Fund	800,000	133,330	133,330	100.0%	-
Debt Service	<u>30,140,310</u>	<u>30,140,310</u>	<u>17,245,975</u>	<u>57.2%</u>	<u>12,894,335</u>
Grand Total	<u>\$ 55,601,960</u>	<u>\$ 57,279,410</u>	<u>\$ 30,442,790</u>	<u>53.1%</u>	<u>\$ 26,836,620</u>
Revenue Over / (Under) Expenditures	<u>\$ -</u>	<u>\$ (1,169,290)</u>	<u>\$ 2,314,746</u>		

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BUDGET SUMMARY

NORTH TEXAS MUNICIPAL WATER DISTRICT

SMALL SYSTEMS

BUDGET SUMMARY - REVENUES AND EXPENDITURES APRIL 30, 2024

	Original Budget	Amended Budget	YTD Actual	% Of Amended	Remaining Amended
Revenues:					
Wastewater Sales					
Sewer / Interceptor Facilities	\$ 58,394,670	\$ 58,394,670	\$ 34,063,568	58.3%	\$ 24,331,102
Water Facilities	2,987,630	2,987,630	2,480,529	83.0%	507,101
Total Sales	61,382,300	61,382,300	36,544,097	59.5%	24,838,203
Other Revenues:					
Pretreatment	1,754,155	1,754,155	1,023,260	58.3%	730,895
Debt Acquisition	344,830	344,830	201,150	58.3%	143,680
Miscellaneous	728,735	823,415	138,374	16.8%	685,041
Total Other Revenues	2,827,720	2,922,400	1,362,784	46.6%	1,559,616
Interest Income	269,820	269,820	243,666	90.3%	26,154
Grand Total	\$ 64,479,840	\$ 64,574,520	\$ 38,150,547	59.1%	\$ 26,423,973
Expenditures:					
Personnel	\$ 8,878,640	\$ 8,878,755	\$ 5,092,910	57.4%	\$ 3,785,845
Supplies:					
Fuel	87,025	84,525	39,463	46.7%	45,062
Chemicals	2,988,035	2,994,035	1,589,439	53.1%	1,404,596
Other	2,209,830	2,456,955	1,085,914	44.2%	1,371,041
Total Supplies	5,284,890	5,535,515	2,714,816	49.0%	2,820,699
Services:					
Consulting	2,694,650	2,742,955	1,288,048	47.0%	1,454,907
Insurance	406,240	411,710	284,941	69.2%	126,769
Landfill Service Fees	1,208,745	1,208,745	747,158	61.8%	461,587
Maintenance	2,615,210	2,337,550	235,190	10.1%	2,102,360
Power	2,451,500	2,468,500	1,432,882	58.0%	1,035,618
Shared Services	13,885,415	13,895,280	8,167,719	58.8%	5,727,561
Other	(3,575,350)	(3,696,150)	(2,319,159)	62.7%	(1,376,991)
Total Services	19,686,410	19,368,590	9,836,780	50.8%	9,531,810
Capital Outlay	623,400	698,285	178,764	25.6%	519,521
Escrow	1,334,740	1,334,740	778,555	58.3%	556,185
Capital Improvement Fund	245,000	245,000	142,915	1	102,085
Debt Service	28,426,760	28,426,760	16,547,482	58.2%	11,879,278
Grand Total	\$ 64,479,840	\$ 64,487,645	\$ 35,292,222	54.7%	\$ 29,195,423
Revenue Over / (Under) Expenditures	\$ -	\$ 86,875	\$ 2,858,325		

* 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****APRIL 30, 2024**

	Original Budget	Amended Budget	YTD Actual	% Of Amended	Remaining Amended
Regional Water System					
Revenues	\$ 473,423,880	\$ 473,676,675	\$ 272,082,433	57.4%	\$ 201,594,242
Expenditures	469,388,075	461,611,220	243,730,435	52.8%	217,880,785
Revenue Over / (Under) Expenditures	4,035,805	12,065,455	28,351,997		
Regional Wastewater System					
Revenues	108,374,210	109,008,680	63,797,264	58.5%	45,211,416
Expenditures	108,374,210	109,148,505	56,683,300	51.9%	52,465,205
Revenue Over / (Under) Expenditures	-	(139,825)	7,113,964		
Regional Solid Waste System					
Revenues	45,548,730	46,107,630	32,378,911	70.2%	13,728,719
Expenditures	45,548,730	46,055,790	26,772,742	58.1%	19,283,048
Revenue Over / (Under) Expenditures	-	51,840	5,606,168		
Upper East Fork Interceptor System					
Revenues	55,601,960	56,110,120	32,757,536	58.4%	23,352,584
Expenditures	55,601,960	57,279,410	30,442,790	53.1%	26,836,620
Revenue Over / (Under) Expenditures	-	(1,169,290)	2,314,746		
Small Systems - Total					
Revenues	64,479,840	64,574,520	38,150,547	59.1%	26,423,973
Expenditures	64,479,840	64,487,645	35,292,222	54.7%	29,195,423
Revenue Over / (Under) Expenditures	-	86,875	2,858,325		
Shared Services Fund					
Revenues	79,295,240	81,496,500	49,260,060	60.4%	32,236,440
Expenditures	80,380,680	84,084,055	45,612,137	54.2%	38,471,918
Revenue Over / (Under) Expenditures	(1,085,440)	(2,587,555)	3,647,923		
Little Elm Water Transmission Facilities					
Revenues	-	-	-	0.0%	-
Expenditures	-	-	2,258	0.0%	(2,258)
Revenue Over / (Under) Expenditures	-	-	(2,258)		
Plano Water Transmission Facilities					
Revenues	1,750,055	1,750,055	1,755,726	100.3%	(5,671)
Expenditures	1,750,055	1,750,055	1,242,152	71.0%	507,903
Revenue Over / (Under) Expenditures	-	-	513,574		
Kaufman 4- 1 Water Distribution Facilities					
Revenues	164,500	164,500	96,479	58.7%	68,021
Expenditures	164,500	164,500	48,667	29.6%	115,833
Revenue Over / (Under) Expenditures	-	-	47,813		
Rockwall - Heath Water Storage Facilities					
Revenues	160,845	160,845	140,012	87.0%	20,833
Expenditures	160,845	160,845	92,525	57.5%	68,320
Revenue Over / (Under) Expenditures	-	-	47,487		
Terrell Water Transmission Facilities					
Revenues	743,850	743,850	434,142	58.4%	309,708
Expenditures	743,850	743,850	433,449	58.3%	310,401
Revenue Over / (Under) Expenditures	-	-	693		
Rockwall Water Pump Station Facilities					
Revenues	175,455	175,455	102,447	58.4%	73,008
Expenditures	175,455	175,455	101,870	58.1%	73,585
Revenue Over / (Under) Expenditures	\$ -	\$ -	\$ 576		

FINANCIAL STATEMENTS FOR THE MONTH ENDED: APRIL 30, 2024

BUDGET SUMMARY

NORTH TEXAS MUNICIPAL WATER DISTRICT

ALL SYSTEMS

BUDGET SUMMARY - BY SYSTEM

APRIL 30, 2024

	Original Budget	Amended Budget	YTD Actual	% Of Amended	Remaining Amended
South Rockwall WWTP					
Revenues	\$ 2,069,335	\$ 2,079,135	\$ 1,210,107	58.2%	\$ 869,028
Expenditures	2,069,335	2,079,135	1,101,872	53.0%	977,263
Revenue Over / (Under) Expenditures	-	-	108,235		
North Rockwall WWTP					
Revenues	978,175	985,175	581,193	59.0%	403,982
Expenditures	978,175	984,425	551,515	56.0%	432,910
Revenue Over / (Under) Expenditures	-	750	29,678		
Panther Creek WWTP					
Revenues	11,076,440	11,122,845	6,519,833	58.6%	4,603,012
Expenditures	11,076,440	11,122,845	6,424,922	57.8%	4,697,923
Revenue Over / (Under) Expenditures	-	-	94,910		
Sabine Creek WWTP					
Revenues	6,828,810	6,840,880	3,990,045	58.3%	2,850,835
Expenditures	6,828,810	6,869,355	4,067,694	59.2%	2,801,661
Revenue Over / (Under) Expenditures	-	(28,475)	(77,649)		
Stewart Creek WWTP					
Revenues	11,873,195	11,873,195	6,940,847	58.5%	4,932,348
Expenditures	11,873,195	11,873,195	6,347,492	53.5%	5,525,703
Revenue Over / (Under) Expenditures	-	-	593,355		
Muddy Creek WWTP					
Revenues	11,361,000	11,361,000	6,638,162	58.4%	4,722,838
Expenditures	11,361,000	11,361,000	6,165,081	54.3%	5,195,919
Revenue Over / (Under) Expenditures	-	-	473,081		
Seis Lagos WWTP					
Revenues	420,565	424,910	251,610	59.2%	173,300
Expenditures	420,565	425,285	231,361	54.4%	193,924
Revenue Over / (Under) Expenditures	-	(375)	20,249		
Farmersville WWTP					
Revenues	832,075	839,075	495,691	59.1%	343,384
Expenditures	832,075	840,200	483,761	57.6%	356,439
Revenue Over / (Under) Expenditures	-	(1,125)	11,930		
Lavon WWTP					
Revenues	583,525	591,585	351,152	59.4%	240,433
Expenditures	583,525	590,310	338,694	57.4%	251,616
Revenue Over / (Under) Expenditures	-	1,275	12,458		
Forney Interceptor System					
Revenues	610,840	610,840	357,898	58.6%	252,942
Expenditures	610,840	594,950	278,856	46.9%	316,094
Revenue Over / (Under) Expenditures	-	15,890	79,041		
Lower East Fork Interceptor System					
Revenues	2,952,015	2,952,015	1,489,674	50.5%	1,462,341
Expenditures	2,952,015	2,912,060	1,012,971	34.8%	1,899,089
Revenue Over / (Under) Expenditures	\$ -	\$ 39,955	\$ 476,703		

FINANCIAL STATEMENTS FOR THE MONTH ENDED: APRIL 30, 2024

ALL SYSTEMS**BUDGET SUMMARY - BY SYSTEM**

APRIL 30, 2024

	Original Budget	Amended Budget	YTD Actual	% Of Amended	Remaining Amended
Muddy Creek Interceptor System					
Revenues	\$ 182,485	\$ 182,485	\$ 106,215	58.2%	\$ 76,270
Expenditures	<u>182,485</u>	<u>179,190</u>	<u>74,993</u>	41.9%	<u>104,197</u>
Revenue Over / (Under) Expenditures	-	3,295	31,222		
Parker Creek Interceptor System					
Revenues	445,245	445,245	258,041	58.0%	187,204
Expenditures	<u>445,245</u>	<u>448,265</u>	<u>224,060</u>	50.0%	<u>224,205</u>
Revenue Over / (Under) Expenditures	-	(3,020)	33,982		
Sabine Creek Interceptor System					
Revenues	358,000	358,000	50,809	14.2%	307,191
Expenditures	<u>358,000</u>	<u>312,210</u>	<u>34,603</u>	11.1%	<u>277,607</u>
Revenue Over / (Under) Expenditures	-	45,790	16,206		
Buffalo Creek Interceptor System					
Revenues	5,339,530	5,339,530	3,114,894	58.3%	2,224,636
Expenditures	<u>5,339,530</u>	<u>5,335,465</u>	<u>2,945,031</u>	55.2%	<u>2,390,434</u>
Revenue Over / (Under) Expenditures	-	4,065	169,863		
McKinney Interceptor System					
Revenues	52,975	52,975	30,895	58.3%	22,080
Expenditures	<u>52,975</u>	<u>50,485</u>	<u>10,932</u>	21.7%	<u>39,553</u>
Revenue Over / (Under) Expenditures	-	2,490	19,963		
Mustang Creek Interceptor System					
Revenues	3,491,660	3,491,660	2,048,244	58.7%	1,443,416
Expenditures	<u>3,491,660</u>	<u>3,489,990</u>	<u>1,972,070</u>	56.5%	<u>1,517,920</u>
Revenue Over / (Under) Expenditures	-	1,670	76,174		
Parker Creek Parallel Interceptor System					
Revenues	264,340	264,340	154,487	58.4%	109,853
Expenditures	<u>264,340</u>	<u>263,850</u>	<u>144,425</u>	54.7%	<u>119,425</u>
Revenue Over / (Under) Expenditures	-	490	10,062		
Wastewater Pretreatment Program					
Revenues	1,764,925	1,764,925	1,031,946	58.5%	732,979
Expenditures	<u>1,764,925</u>	<u>1,760,725</u>	<u>960,967</u>	54.6%	<u>799,758</u>
Revenue Over / (Under) Expenditures	-	4,200	70,979		
Total - All Systems					
Revenues	747,428,620	749,477,625	439,166,691	58.6%	310,310,934
Expenditures	<u>743,392,815</u>	<u>738,582,570</u>	<u>392,921,489</u>	53.2%	<u>345,661,081</u>
Revenue Over / (Under) Expenditures	\$ 4,035,805	\$ 10,895,055	\$ 46,245,202		

* 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
APRIL 30, 2024

	April 30, 2024	September 30, 2023	Increase (Decrease)
ASSETS:			
CURRENT ASSETS:			
Unrestricted Assets:			
Cash and cash equivalents	\$ 17,117,761	\$ 15,538,642	\$ 1,579,119
Investments	-	-	-
Interest receivable	-	-	-
Accounts receivable	106	-	106
Contracts receivable	30,000	30,000	-
Due from other funds	923,917	1,390,395	(466,478)
Prepaid expenses	71,718	785,209	(713,491)
Unbilled receivables	4,903,381	4,903,381	-
Total unrestricted assets	<u>23,046,883</u>	<u>22,647,627</u>	<u>399,256</u>
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	<u>-</u>	<u>2,201,258</u>	<u>(2,201,258)</u>
LONG-TERM ASSETS:			
Net capital assets	29,664,328	29,774,508	(110,180)
TOTAL ASSETS	<u>52,711,211</u>	<u>54,623,393</u>	<u>(1,912,182)</u>
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	<u>34,191,411</u>	<u>34,191,411</u>	<u>-</u>
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	<u>86,902,622</u>	<u>88,814,804</u>	<u>(1,912,182)</u>
LIABILITIES:			
CURRENT LIABILITIES:			
Payable from Unrestricted Assets:			
Accounts payable and other liabilities	11,612,215	15,159,818	(3,547,603)
Due to other funds	42,540	2,262,748	(2,220,208)
Customer advance payments	-	89,070	(89,070)
Due to cities	3,647,923	-	3,647,923
Accrued interest - notes	-	-	-
Current portion of notes	-	-	-
Total payable from unrestricted assets	<u>15,302,678</u>	<u>17,511,636</u>	<u>(2,208,958)</u>
Payable from Restricted Assets:			
Accounts payable	-	-	-
Due to other funds	-	-	-
Accrued interest - revenue bonds	-	-	-
Current portion of revenue bonds	-	-	-
Total payable from restricted assets	<u>-</u>	<u>-</u>	<u>-</u>
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	117,500	135,000	(17,500)
Long-term debt - less current portion	-	-	-
Total long-term liabilities	<u>59,970,377</u>	<u>59,987,877</u>	<u>(17,500)</u>
TOTAL LIABILITIES	<u>75,273,055</u>	<u>77,499,513</u>	<u>(2,226,458)</u>
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	<u>2,054,936</u>	<u>2,054,936</u>	<u>-</u>
TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	<u>77,327,991</u>	<u>79,554,449</u>	<u>(2,226,458)</u>
NET POSITION:			
Net investment in capital assets	29,664,328	29,774,508	(110,180)
Restricted for debt service	-	-	-
Unrestricted	(20,089,697)	(20,514,153)	424,456
TOTAL NET POSITION	<u>\$ 9,574,631</u>	<u>\$ 9,260,355</u>	<u>\$ 314,276</u>

SHARED SERVICES
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
FOR THE SEVEN MONTHS ENDED APRIL 30, 2024

	Current Month	Year to Date
OPERATING REVENUES:		
Service fees	\$ -	-
Deferred charges for services	(1,602,324)	(3,647,923)
Intragovernmental	6,712,916	46,749,338
Insurance premiums	2,011,733	13,277,524
Other operating revenues	5,157	130,772
Total operating revenues	<u>7,127,482</u>	<u>56,509,711</u>
OPERATING EXPENSES:		
Personnel	3,957,603	33,011,998
Claims paid	1,112,602	10,539,202
Administrative charges	33,820	387,346
Chemicals	-	32
Other operating supplies	382,586	5,478,836
Electric power	11,877	71,695
Consulting	321,137	1,113,215
Maintenance	266,416	1,734,877
Shared services	-	-
Other operating services	72,952	2,562,539
Total operating expenses excluding depreciation and amortization	<u>6,158,993</u>	<u>54,899,740</u>
EXCESS OF REVENUES OVER EXPENSES BEFORE DEPRECIATION AND AMORTIZATION	968,489	1,609,971
Depreciation/Amortization expense	249,689	1,656,965
Total depreciation and amortization	<u>249,689</u>	<u>1,656,965</u>
OPERATING INCOME (LOSS)	718,800	(46,994)
NONOPERATING REVENUES (EXPENSES):		
Investment income	14,800	102,936
Miscellaneous revenue (expense)	30,775	182,576
Contribution revenue (expense)	-	-
Gain (loss) on sale of capital assets	-	75,758
Interest expenses - long term debt	-	-
Total nonoperating revenues (expenses)	<u>45,575</u>	<u>361,270</u>
CHANGE IN NET POSITION	764,375	314,276
NET POSITION, BEGINNING BALANCE	8,810,256	9,260,355
NET POSITION, ENDING BALANCE	<u>\$ 9,574,631</u>	<u>\$ 9,574,631</u>

SHARED SERVICES
STATEMENT OF CASH FLOWS
FOR THE SEVEN MONTHS ENDED APRIL 30, 2024

	Current Month	Year to Date
CASH FLOWS FROM OPERATING ACTIVITIES:		
Cash received from customers	\$ -	\$ -
Cash received from other funds	6,564,934	44,864,696
Cash received from (paid to) others	331,625	2,536,738
Cash paid to suppliers for goods and services	(1,289,063)	(24,011,147)
Cash paid for employees for services	(2,713,941)	(20,705,044)
Cash paid to other funds	(8,016)	(55,546)
Net cash provided by operating activities	<u>2,885,539</u>	<u>2,629,697</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:		
Proceeds from (for) the issuance of bonds	- -	- -
Cash paid for capital assets	(117,978)	(1,471,026)
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	<u>(117,978)</u>	<u>(1,471,026)</u>
CASH FLOWS FROM INVESTING ACTIVITIES:		
Sale and maturity of investments	- -	- -
Purchase of investments	- -	- -
Interest received	64,759	420,448
Net cash provided by (used for) investing activities	<u>64,759</u>	<u>420,448</u>
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	2,832,320	1,579,119
CASH AND CASH EQUIVALENTS - Beginning of year	14,285,441	15,538,642
CASH AND CASH EQUIVALENTS - End of year	<u>\$ 17,117,761</u>	<u>\$ 17,117,761</u>
RECONCILIATION OF TOTAL CASH TO THE STATEMENT OF NET POSITION		
Unrestricted cash and cash equivalents	\$ 17,117,761	\$ 17,117,761
Restricted cash and cash equivalents	- -	- -
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES:		
Operating income	718,800	(46,994)
Adjustments to reconcile net income to net cash provided by operating activities:		
Depreciation and amortization	249,689	1,656,965
Change in operating assets and liabilities:		
Accounts receivable and deferred billings	57	(106)
Prepaid expenses	- -	713,491
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	167,699	447,527
Accounts payable, accrued liabilities and developers' deposit	146,970	(3,700,039)
Accrued vacation and Accrued sick	- -	- -
Customer advance payments	- -	(89,070)
Due to/from cities	1,602,324	3,647,923
Total adjustments	<u>2,166,739</u>	<u>2,676,691</u>
NET CASH PROVIDED BY OPERATING ACTIVITIES	<u>\$ 2,885,539</u>	<u>\$ 2,629,697</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
APRIL 30, 2024

	April 30, 2024	September 30, 2023	Increase (Decrease)
ASSETS:			
CURRENT ASSETS:			
Unrestricted Assets:			
Cash and cash equivalents	\$ 105,222,581	\$ 79,219,021	\$ 26,003,560
Investments	75,814,025	82,864,953	(7,050,928)
Interest receivable	-	-	-
Accounts receivable	15,830,748	17,554,155	(1,723,407)
Contracts receivable	-	-	-
Due from other funds	-	8	(8)
Prepaid expenses	6,430,938	6,999,075	(568,137)
Unbilled receivables	-	-	-
Total unrestricted assets	203,298,292	186,637,212	16,661,080
Restricted Assets:			
Cash and cash equivalents	120,769,307	30,243,539	90,525,768
Investments	-	-	-
Interest receivable	1,029,840	361,765	668,075
Accounts receivable	-	-	-
Due from other funds	-	252,795	(252,795)
Prepaid expenses	500,000	-	500,000
Total restricted assets	122,299,147	30,858,099	91,441,048
TOTAL CURRENT ASSETS	325,597,439	217,495,311	108,102,128
NONCURRENT ASSETS:			
Restricted Assets:			
Cash and cash equivalents	684,883,658	208,029,831	476,853,827
Investments	166,199,200	166,441,874	(242,674)
LONG-TERM ASSETS:			
Net capital assets	3,676,032,032	3,670,384,431	5,647,601
TOTAL NONCURRENT ASSETS	4,527,114,890	4,044,856,136	482,258,754
TOTAL ASSETS	4,852,712,329	4,262,351,447	590,360,882
DEFERRED OUTFLOWS OF RESOURCES			
Deferred pension outflow	8,492,683	8,492,683	-
Deferred loss on refunding	2,039,110	2,103,686	(64,576)
Deferred OPEB outflow	1,125,386	1,125,386	-
TOTAL DEFERRED OUTFLOWS OF RESOURCES	11,657,179	11,721,755	(64,576)
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	4,864,369,508	4,274,073,202	590,296,306
LIABILITIES:			
CURRENT LIABILITIES:			
Payable from Unrestricted Assets:			
Accounts payable and other liabilities	9,509,078	22,178,962	(12,669,884)
Due to other funds	370,448	924,161	(553,713)
Customer advance payments	112,386	12,558,180	(12,445,794)
Due to cities	28,351,997	-	28,351,997
Total payable from unrestricted assets	38,343,909	35,661,303	2,682,606
Payable from Restricted Assets:			
Accounts payable	54,321,449	75,213,129	(20,891,680)
Due to other funds	-	179,655	(179,655)
Accrued interest on notes	302,754	365,370	(62,616)
Accrued interest - revenue bonds	17,668,700	7,127,409	10,541,291
Current portion of notes payable	63,000,000	54,000,000	9,000,000
Current portion of revenue bonds	115,540,000	100,215,000	15,325,000
Total payable from restricted assets	250,832,903	237,100,563	13,732,340
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	2,968,222,646	2,459,055,463	509,167,183
Total long-term liabilities	2,986,636,679	2,477,469,496	509,167,183
TOTAL LIABILITIES	3,275,813,491	2,750,231,362	525,582,129
DEFERRED INFLOWS OF RESOURCES			
Deferred pension inflow	158,629	158,629	-
Deferred OPEB inflow	205,404	205,404	-
TOTAL DEFERRED INFLOWS OF RESOURCES	364,033	364,033	-
TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	3,276,177,524	2,750,595,395	525,582,129
NET POSITION:			
Net investment in capital assets	1,195,584,448	1,240,336,125	(44,751,677)
Restricted for debt service	250,679,815	154,025,770	96,654,045
Unrestricted	141,927,721	129,115,912	12,811,809
TOTAL NET POSITION	\$ 1,588,191,984	\$ 1,523,477,807	\$ 64,714,177

WATER SYSTEM**STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
FOR THE SEVEN MONTHS ENDED APRIL 30, 2024**

	Current Month	Year to Date
OPERATING REVENUES:		
Water sales, net of surplus	\$ 39,251,847	\$ 269,527,271
Deferred charges for services	(2,838,449)	(28,351,997)
Other operating revenues	5,773	272,503
Total operating revenues	<u>36,419,171</u>	<u>241,447,777</u>
OPERATING EXPENSES:		
Personnel	1,221,675	9,797,225
Chemicals	4,580,497	27,626,364
Other operating supplies	445,496	2,402,011
Electric power	1,317,713	11,392,197
Wholesale water purchases	292,759	4,634,832
Consulting	313,041	1,670,218
Maintenance	3,177,402	8,298,989
Shared services	3,569,477	24,877,446
Other operating services	782,691	6,563,453
Total operating expenses excluding depreciation and amortization	<u>15,700,751</u>	<u>97,262,735</u>
EXCESS OF REVENUES OVER EXPENSES BEFORE DEPRECIATION AND AMORTIZATION		
	20,718,420	144,185,042
Depreciation/amortization expense	7,693,241	53,874,912
Total depreciation and amortization	<u>7,693,241</u>	<u>53,874,912</u>
OPERATING INCOME (LOSS)	<u>13,025,179</u>	<u>90,310,130</u>
NONOPERATING REVENUES (EXPENSES):		
Investment income	3,702,140	29,457,759
Miscellaneous revenue (expense)	-	-
Grant Income	10,894	67,692
Contribution revenue (expense)	-	-
Gain (loss) on sale of capital assets	-	(688,335)
Interest expense	(8,018,070)	(52,198,257)
Arbitrage rebate and service fees	(2,234,812)	(2,234,812)
Total nonoperating revenues (expenses)	<u>(6,539,848)</u>	<u>(25,595,953)</u>
CHANGE IN NET POSITION	<u>6,485,331</u>	<u>64,714,177</u>
NET POSITION, BEGINNING BALANCE	<u>1,581,706,653</u>	<u>1,523,477,807</u>
NET POSITION, ENDING BALANCE	<u>\$ 1,588,191,984</u>	<u>\$ 1,588,191,984</u>

WATER SYSTEM**STATEMENT OF CASH FLOWS****FOR THE SEVEN MONTHS ENDED APRIL 30, 2024**

	Current Month	Year to Date
CASH FLOWS FROM OPERATING ACTIVITIES:		
Cash received from customers	\$ 38,735,225	\$ 279,347,928
Cash received from other funds	-	-
Cash received from (paid to) others	5,678	235,951
Cash paid to suppliers for goods and services	(13,973,016)	(97,621,539)
Cash paid for employees for services	(861,172)	(6,445,704)
Cash paid to other funds	(3,766,764)	(25,181,020)
Net cash provided by operating activities	20,139,951	150,335,616
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:		
Proceeds from (for) the issuance of bonds	-	533,473,000
Cash paid for capital assets	(14,043,521)	(85,621,245)
Proceeds from ECP	4,000,000	9,000,000
Interest paid on notes	(388,852)	(1,553,748)
Interest paid on long-term debt	-	(47,999,075)
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	10,894	67,692
Federal program revenues	-	-
Net cash used for capital and related financing activities	(10,421,479)	406,283,624
CASH FLOWS FROM INVESTING ACTIVITIES:		
Sale and maturity of investments	11,299,935	151,469,678
Purchase of investments	-	(143,990,133)
Interest received	4,736,451	29,284,370
Net cash provided by (used for) investing activities	16,036,386	36,763,915
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS		
CASH AND CASH EQUIVALENTS - Beginning of year	885,120,688	317,492,391
CASH AND CASH EQUIVALENTS - End of year	<u>\$ 910,875,546</u>	<u>\$ 910,875,546</u>
RECONCILIATION OF TOTAL CASH TO THE STATEMENT OF NET POSITION		
Unrestricted cash and cash equivalents	\$ 105,222,581	\$ 105,222,581
Restricted cash and cash equivalents	805,652,965	805,652,965
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES:		
Operating income	\$ 13,025,179	\$ 90,310,130
Adjustments to reconcile net income to net cash provided by operating activities:		
Depreciation and amortization	7,693,241	53,874,912
Change in operating assets and liabilities:		
Accounts receivable and deferred billings	(2,988,972)	1,029,144
Prepaid expenses	-	68,137
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	(196,919)	(300,910)
Accounts payable, accrued liabilities and developers' deposit	(231,027)	(10,552,000)
Accrued vacation and Accrued sick	-	-
Customer advance payments	-	(12,445,794)
Due to/from cities	2,838,449	28,351,997
Total adjustments	7,114,772	60,025,486
NET CASH PROVIDED BY OPERATING ACTIVITIES	<u>\$ 20,139,951</u>	<u>\$ 150,335,616</u>
NONCASH TRANSACTION DISCLOSURES		
Gain on disposal of capital assets	\$ -	\$ (79,432)
Interest capitalized on construction	-	-
Amortization of bond-related items	(1,119,035)	(7,833,241)
Change in fair value of investments	915,853	(1,336,140)
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
APRIL 30, 2024**

	April 30, 2024	September 30, 2023	Increase (Decrease)
ASSETS:			
CURRENT ASSETS:			
Unrestricted Assets:			
Cash and cash equivalents	\$ 20,712,185	\$ 9,891,209	\$ 10,820,976
Investments	2,453,143	1,691,628	761,515
Accounts receivable	266,351	3,304,488	(3,038,137)
Due from other funds	45,260	81,163	(35,903)
Prepaid expenses	591,164	792,706	(201,542)
Unbilled receivables	1,420,816	1,420,816	-
Total unrestricted assets	25,488,919	17,182,010	8,306,909
Restricted Assets:			
Cash and cash equivalents	30,890,968	17,592,201	13,298,767
Interest receivable	162,483	106,244	56,239
Due from other funds	-	2,774,470	(2,774,470)
Total restricted assets	31,053,451	20,472,915	10,580,536
TOTAL CURRENT ASSETS	56,542,370	37,654,925	18,887,445
NONCURRENT ASSETS:			
Restricted Assets:			
Cash and cash equivalents	234,389,870	226,871,150	7,518,720
Investments	31,404,054	78,392,190	(46,988,136)
LONG-TERM ASSETS:			
Net capital assets	826,905,657	802,766,483	24,139,174
TOTAL NONCURRENT ASSETS	1,092,699,581	1,108,029,823	(15,330,242)
TOTAL ASSETS	1,149,241,951	1,145,684,748	3,557,203
DEFERRED OUTFLOWS OF RESOURCES			
Deferred pension outflow	9,532,508	9,532,508	-
Deferred loss on refunding	1,055,983	1,237,103	(181,120)
Deferred OPEB outflow	1,186,757	1,186,757	-
TOTAL DEFERRED OUTFLOWS OF RESOURCES	11,775,248	11,956,368	(181,120)
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	1,161,017,199	1,157,641,116	3,376,083
LIABILITIES:			
CURRENT LIABILITIES:			
Payable from Unrestricted Assets:			
Accounts payable and accrued liabilities	3,104,491	4,390,564	(1,286,073)
Due to other funds	419,589	3,432,912	(3,013,323)
Customer advance payments	8,638,200	5,242,598	3,395,602
Due to cities	7,113,964	-	7,113,964
Total payable from unrestricted assets	19,276,244	13,066,074	6,210,170
Payable from Restricted Assets:			
Accounts payable	25,144,120	37,109,101	(11,964,981)
Due to other funds	-	54,152	(54,152)
Accrued interest on notes	160,672	235,430	(74,758)
Accrued interest - revenue bonds	5,786,749	4,629,399	1,157,350
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	86,616,541	97,553,082	(10,936,541)
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	830,999,819	832,228,517	(1,228,698)
Total long-term liabilities	849,879,811	851,108,509	(1,228,698)
TOTAL LIABILITIES	955,772,596	961,727,665	(5,955,069)
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	956,579,384	962,534,453	(5,955,069)
NET POSITION:			
Net investment in capital assets	145,288,151	151,275,318	(5,987,167)
Restricted for debt service	61,904,504	48,682,924	13,221,580
Unrestricted	(2,754,840)	(4,851,579)	2,096,739
TOTAL NET POSITION	\$ 204,437,815	\$ 195,106,663	\$ 9,331,152

REGIONAL WASTEWATER SYSTEM
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
FOR THE SEVEN MONTHS ENDED APRIL 30, 2024

	Current Month	Year to Date
OPERATING REVENUES:		
Charges for services	\$ 8,985,323	\$ 62,248,527
Deferred charges for services	\$ (898,482)	\$ (7,113,964)
Other Operating revenues	2,492	126,211
Total operating revenue	<u>8,089,333</u>	<u>55,260,774</u>
OPERATING EXPENSES:		
Personnel	1,271,977	10,213,319
Chemicals	530,669	3,092,717
Other operating supplies	341,133	3,158,964
Electric power	347,731	2,161,629
Consulting	20,014	101,405
Maintenance	171,996	1,009,908
Shared services	1,221,274	8,390,493
Other operating services	970,061	7,303,513
Total operating expenses excluding depreciation and amortization	<u>4,874,855</u>	<u>35,431,948</u>
EXCESS OF REVENUES OVER EXPENSES BEFORE DEPRECIATION AND AMORTIZATION		
	3,214,478	19,828,826
Depreciation/amortization expense	1,326,711	9,245,908
Total depreciation and amortization	<u>1,326,711</u>	<u>9,245,908</u>
OPERATING INCOME (LOSS)		
	1,887,767	10,582,918
NONOPERATING REVENUES (EXPENSES):		
Investment income	1,254,605	9,958,432
Miscellaneous revenue (expense)	-	-
Contributions revenue (expense)	-	-
Gain (loss) on sale of capital assets	-	63,093
Interest expense	(1,168,369)	(7,926,748)
Arbitrage rebate and service fees	(3,346,543)	(3,346,543)
Total nonoperating revenue (expenses)	<u>(3,260,307)</u>	<u>(1,251,766)</u>
CHANGE IN NET POSITION		
	(1,372,540)	9,331,152
NET POSITION, BEGINNING BALANCE		
	<u>205,810,355</u>	<u>195,106,663</u>
NET POSITION, ENDING BALANCE		
	<u>\$ 204,437,815</u>	<u>\$ 204,437,815</u>

**REGIONAL WASTEWATER SYSTEM
STATEMENT OF CASH FLOWS
FOR THE SEVEN MONTHS ENDED APRIL 30, 2024**

	Current Month	Year to Date
CASH FLOWS FROM OPERATING ACTIVITIES:		
Cash received from customers	\$ 8,747,126	\$ 68,711,463
Cash received from other funds	38,222	297,072
Cash received from (paid to) others	2,161	160,697
Cash paid to suppliers for goods and services	(2,188,915)	(20,251,310)
Cash paid for employee services	(884,548)	(6,401,860)
Cash paid to other funds	(1,453,290)	(10,498,127)
Net cash provided by operating activities	<u>4,260,756</u>	<u>32,017,935</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:		
Proceeds from the issuance of bonds	-	-
Proceeds from ECP	-	-
Cash paid for capital assets	(3,796,057)	(48,822,433)
Interest paid on notes	(223,606)	(947,636)
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	<u>(4,019,663)</u>	<u>(56,714,167)</u>
CASH FLOWS FROM INVESTING ACTIVITIES:		
Sale and maturity of investments	1,655,354	63,242,455
Purchase of investments	-	(17,496,637)
Interest received	1,338,765	10,588,877
Net cash provided by (used for) investing activities	<u>2,994,119</u>	<u>56,334,695</u>
NET INCREASE (DECREASE) IN CASH	3,235,212	31,638,463
CASH AND CASH EQUIVALENTS - Beginning of year	282,757,811	254,354,560
CASH AND CASH EQUIVALENTS - End of year	<u>\$ 285,993,023</u>	<u>\$ 285,993,023</u>
RECONCILIATION OF TOTAL CASH TO THE STATEMENT OF NET POSITION		
Unrestricted cash and cash equivalents	\$ 20,712,185	\$ 20,712,185
Restricted cash and cash equivalents	265,280,838	265,280,838
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES:		
Operating income	\$ 1,887,767	\$ 10,582,918
Adjustments to reconcile net income to net cash provided by operating activities:		
Depreciation and amortization	1,326,711	9,245,908
Change in operating assets and liabilities:		
Accounts receivable and deferred billings	(252,655)	2,981,898
Prepaid expense	-	201,541
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	38,387	(202,950)
Accounts payable, accrued liabilities and developers' deposits	362,064	(1,300,946)
Accrued vacation and Accrued sick	-	-
Customers advance payments	-	3,395,602
Due to/from Cities	898,482	7,113,964
Total adjustments	<u>2,372,989</u>	<u>21,435,017</u>
Net cash provided by operating activities	<u>\$ 4,260,756</u>	<u>\$ 32,017,935</u>
NONCASH TRANSACTION DISCLOSURES		
Gain (loss) on disposal of capital assets	\$ -	\$ -
Interest capitalized on construction	-	-
Amortization of bond-related items	(149,653)	(1,047,578)
Change in fair value of investments	63,175	(516,714)
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
APRIL 30, 2024**

	April 30, 2024	September 30, 2023	Increase (Decrease)
ASSETS:			
CURRENT ASSETS:			
Unrestricted Assets:			
Cash and cash equivalents	\$ 13,179,118	\$ 9,704,952	\$ 3,474,166
Investments	7,483,412	5,144,112	2,339,300
Accounts receivable	862,145	301,930	560,215
Due from other funds	461,948	707,066	(245,118)
Prepaid expenses	13,073	451,078	(438,005)
Unbilled receivables	1,023,545	1,023,545	-
Total unrestricted assets	23,023,241	17,332,683	5,690,558
Restricted Assets:			
Cash and cash equivalents	3,936,339	1,044,900	2,891,439
Interest receivable	39,218	4,649	34,569
Due from other funds	-	2,058,900	(2,058,900)
Unbilled receivables	9,482,010	9,482,010	-
Total restricted assets	13,457,567	12,590,459	867,108
TOTAL CURRENT ASSETS	36,480,808	29,923,142	6,557,666
NONCURRENT ASSETS:			
Restricted assets:			
Cash and cash equivalents	35,988,054	54,023,093	(18,035,039)
Investments	16,311,152	4,038,170	12,272,982
LONG-TERM ASSETS:			
Net capital assets	132,702,449	125,508,292	7,194,157
TOTAL NONCURRENT ASSETS	185,001,655	183,569,555	1,432,100
TOTAL ASSETS	221,482,443	213,492,697	7,989,766
DEFERRED OUTFLOWS OF RESOURCES			
Deferred pension outflow	8,379,759	8,379,759	-
Deferred loss on refundings	599,498	683,834	(84,336)
Deferred OPEB outflow	916,884	916,884	-
TOTAL DEFERRED OUTFLOWS OF RESOURCES	9,896,141	9,980,477	(84,336)
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	231,378,604	223,473,174	7,905,430
LIABILITIES:			
CURRENT LIABILITIES:			
Payable from Unrestricted Assets:			
Accounts payable and other liabilities	1,668,748	3,035,870	(1,367,122)
Due to other funds	2,855	2,080,986	(2,078,131)
Customer advance payments	2,200,045	1,140,321	1,059,724
Due to cities	5,606,168	-	5,606,168
Total payable from unrestricted assets	9,477,816	6,257,177	3,220,639
Payable from Restricted Assets:			
Accounts payable	19,799,584	19,099,854	699,730
Accrued landfill closure and post-closure care cost	6,646,320	6,646,320	-
Accrued interest payable on revenue bonds	531,547	287,735	243,812
Current portion of revenue bonds	4,635,000	4,635,000	-
Total payable from restricted assets	31,612,451	30,668,909	943,542
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	75,102,552	75,440,460	(337,908)
Total long-term liabilities	93,778,795	94,116,703	(337,908)
TOTAL LIABILITIES	134,869,062	131,042,789	3,826,273
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	135,630,718	131,804,445	3,826,273
NET POSITION:			
Net investment in capital assets	80,516,865	81,725,580	(1,208,715)
Restricted for debt service	8,991,162	6,173,209	2,817,953
Unrestricted	6,239,859	3,769,940	2,469,919
TOTAL NET POSITION	\$ 95,747,886	\$ 91,668,729	\$ 4,079,157

REGIONAL SOLID WASTE SYSTEM FUND

NORTH TEXAS MUNICIPAL WATER DISTRICT

**REGIONAL SOLID WASTE SYSTEM
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
FOR THE SEVEN MONTHS ENDED APRIL 30, 2024**

	Current Month	Year to Date
OPERATING REVENUES:		
Charges for services	\$ 3,587,823	\$ 24,417,289
Deferred charges for services	(813,803)	(5,606,168)
Other operating revenues	242,012	1,593,210
Total operating revenue	<u>3,016,032</u>	<u>20,404,331</u>
OPERATING EXPENSES:		
Personnel	1,010,605	8,293,135
Chemicals	-	65,538
Other operating supplies	469,241	3,047,990
Electric power	27,746	149,784
Consulting	69,209	205,801
Maintenance	94,599	520,644
Shared services	340,493	2,408,067
Other operating services	119,237	2,195,868
Total operating expenses excluding depreciation/amortization	<u>2,131,130</u>	<u>16,886,827</u>
EXCESS OF REVENUES OVER EXPENSES BEFORE DEPRECIATION/AMORTIZATION	884,902	3,517,504
Depreciation/Amortization expense	623,071	4,262,156
Total depreciation/amortization	<u>623,071</u>	<u>4,262,156</u>
OPERATING INCOME (LOSS)	261,831	(744,652)
NONOPERATING REVENUES (EXPENSES)		
Investment income	252,684	1,757,688
Miscellaneous revenue (expense)	-	-
Contribution revenue (expense)	-	-
Gain (loss) on sale of capital assets	-	4,965,213
Interest expense - long term debt	(229,549)	(1,716,646)
Arbitrage rebate and service fees	(182,446)	(182,446)
Total nonoperating revenue (expenses)	<u>(159,311)</u>	<u>4,823,809</u>
CHANGE IN NET POSITION	102,520	4,079,157
NET POSITION, BEGINNING BALANCE	95,645,366	91,668,729
NET POSITION, ENDING BALANCE	\$ 95,747,886	\$ 95,747,886

FINANCIAL STATEMENTS FOR THE MONTH ENDED: APRIL 30, 2024

**REGIONAL SOLID WASTE SYSTEM
STATEMENT OF CASH FLOWS
FOR THE SEVEN MONTHS ENDED APRIL 30, 2024**

	Current Month	Year to Date
CASH FLOWS FROM OPERATING ACTIVITIES:		
Cash received from customers	\$ 2,746,464	\$ 23,109,876
Cash received from other funds	343,959	2,695,207
Cash received from (paid to) others	161,479	1,349,839
Cash paid to suppliers for goods and services	(1,103,630)	(10,466,982)
Cash paid for employee services	(706,840)	(5,386,404)
Cash paid to other funds	(346,465)	(2,416,155)
Net cash provided by operating activities	1,094,967	8,885,381
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:		
Proceeds from (for) the issuance of bonds	-	-
Cash paid for capital assets	(1,712,262)	(6,552,741)
Interest paid on long-term debt	-	(1,726,406)
Principal payments on long-term debt	-	-
Payments from (for) bond issue costs	-	-
Federal program Revenues	-	-
Net cash used for capital and related financing activities	(1,712,262)	(8,279,147)
CASH FLOWS FROM INVESTING ACTIVITIES:		
Sale and maturity of investments	530,804	9,741,642
Purchases of investments	-	(24,163,547)
Interest received	285,233	2,146,237
Net cash provided by (used for) investing activities	816,037	(12,275,668)
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	198,742	(11,669,434)
CASH AND CASH EQUIVALENTS - Beginning of year	52,904,769	64,772,945
CASH AND CASH EQUIVALENTS - End of year	<u>\$ 53,103,511</u>	<u>\$ 53,103,511</u>
RECONCILIATION OF TOTAL CASH TO THE STATEMENT OF NET POSITION		
Unrestricted cash and cash equivalents	\$ 13,179,118	\$ 13,179,118
Restricted cash and cash equivalents	39,924,393	39,924,393
PROVIDED BY OPERATING ACTIVITIES:		
Operating income	\$ 261,831	\$ (744,652)
Adjustments to reconcile net income to net cash provided by operating activities:		
Depreciation and amortization	623,071	4,262,156
Change in operating assets and liabilities:		
Accounts receivable and deferred billings	(591,468)	(594,783)
Prepaid expense	-	438,005
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	(24,686)	225,887
Accounts payable, accrued liabilities and developers' deposits	12,416	(1,367,124)
Accrued vacation and Accrued sick	-	-
Landfill liability	-	-
Customers advance payments	-	1,059,724
Due to Cities	813,803	5,606,168
Total adjustments	833,136	9,630,033
Net cash provided by operating activities	<u>\$ 1,094,967</u>	<u>\$ 8,885,381</u>
NONCASH TRANSACTION DISCLOSURES		
Change in landfill liability	\$ -	\$ -
Gain (loss) on disposal of capital assets	-	563,567
Interest capitalized on construction	-	-
Amortization of bond-related items	(36,224)	(253,572)
Change in fair value of investments	14,888	(33,157)
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
APRIL 30, 2024

	April 30, 2024	September 30, 2023	Increase (Decrease)
ASSETS:			
CURRENT ASSETS:			
Current Assets:			
Cash and cash equivalents	\$ 10,604,424	\$ 7,621,598	\$ 2,982,826
Investments	1,465,878	1,739,507	(273,629)
Accounts receivable	170,534	991,414	(820,880)
Due from other funds	4,911	13,401	(8,490)
Prepaid expenses	99,125	133,254	(34,129)
Unbilled receivables	221,939	221,939	-
Total unrestricted assets	12,566,811	10,721,113	1,845,698
Restricted Assets:			
Cash and cash equivalents	21,519,474	10,668,888	10,850,586
Interest receivable	114,732	84,789	29,943
Due from other funds	-	1,658,162	(1,658,162)
Total restricted assets	21,634,206	12,411,839	9,222,367
TOTAL CURRENT ASSETS	34,201,017	23,132,952	11,068,065
NONCURRENT ASSETS:			
Restricted assets:			
Cash and cash equivalents	63,202,167	60,453,461	2,748,706
Investments	20,589,327	36,018,888	(15,429,561)
LONG-TERM ASSETS:			
Net capital assets	501,254,809	469,475,184	31,779,625
TOTAL NONCURRENT ASSETS	585,046,303	565,947,533	19,098,770
TOTAL ASSETS	619,247,320	589,080,485	30,166,835
DEFERRED OUTFLOWS OF RESOURCES			
Deferred pension inflow	1,388,804	1,388,804	-
Deferred loss on refundings	972,712	1,132,070	(159,358)
Deferred OPEB inflow	225,395	225,385	-
TOTAL DEFERRED OUTFLOWS OF RESOURCES	2,586,901	2,746,259	(159,358)
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	621,834,221	591,826,744	30,007,477
LIABILITIES:			
CURRENT LIABILITIES:			
Payable from Unrestricted Assets:			
Accounts payable and other liabilities	1,720,601	2,684,712	(964,111)
Due to other funds	89,842	1,759,651	(1,669,809)
Customer advance payments	4,351,595	2,001,368	2,350,227
Due to cities	2,314,746	-	2,314,746
Total payable from unrestricted assets	8,476,784	6,445,731	2,031,053
Payable from Restricted Assets:			
Accounts payable	12,082,994	12,925,221	(842,227)
Due to other funds	-	67,281	(67,281)
Accrued interest on notes	174,541	121,282	53,259
Accrued interest - revenue bonds	5,216,132	4,172,906	1,043,226
Current portion of notes payable	39,000,000	17,000,000	22,000,000
Current portion of revenue bonds	16,095,000	16,095,000	-
Total payable from restricted assets	72,568,667	50,381,690	22,186,977
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	359,193,428	360,624,638	(1,431,210)
Total long-term liabilities	362,092,811	363,524,021	(1,431,210)
TOTAL LIABILITIES	443,138,262	420,351,442	22,786,820
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	443,152,138	420,365,318	22,786,820
NET POSITION:			
Net investment in capital assets	141,054,961	143,955,822	(2,900,861)
Restricted for debt service	34,836,165	24,529,292	10,306,873
Unrestricted	2,790,957	2,976,312	(185,355)
TOTAL NET POSITION	\$ 178,682,083	\$ 171,461,426	\$ 7,220,657

UPPER EAST FORK INTERCEPTOR SYSTEM
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
FOR THE SEVEN MONTHS ENDED APRIL 30, 2024

	Current Month	Year to Date
OPERATING REVENUES:		
Charges for services	\$ 4,595,500	\$ 31,711,740
Deferred charges for services	(175,287)	(2,314,746)
Other operating revenues	500	9,270
Total operating revenue	<u>4,420,713</u>	<u>29,406,264</u>
OPERATING EXPENSES:		
Personnel	235,604	1,857,518
Chemicals	443,449	2,881,355
Other operating supplies	91,238	553,244
Electric power	139,097	832,594
Consulting	26,575	134,721
Maintenance	158,334	1,668,666
Shared services	616,486	4,050,900
Other operating services	85,478	1,293,325
Total operating expenses excluding depreciation/amortization	<u>1,796,261</u>	<u>13,272,323</u>
EXCESS OF REVENUES OVER EXPENSES BEFORE DEPRECIATION/AMORTIZATION	2,624,452	16,133,941
Depreciation/Amortization expense	750,106	5,219,800
Total depreciation/amortization	<u>750,106</u>	<u>5,219,800</u>
OPERATING INCOME (LOSS)	1,874,346	10,914,141
NONOPERATING REVENUES (EXPENSES):		
Investment income	449,105	3,496,454
Miscellaneous revenue (expense)	-	-
Contribution revenue (expense)	-	-
Gain (loss) on sale of capital assets	-	14,846
Interest expense	(1,036,074)	(6,662,860)
Arbitrage rebate and service fees	(541,924)	(541,924)
Total nonoperating revenue (expenses)	<u>(1,128,893)</u>	<u>(3,693,484)</u>
CHANGE IN NET POSITION	745,453	7,220,657
NET POSITION, BEGINNING BALANCE	177,936,630	171,461,426
NET POSITION, ENDING BALANCE	\$ 178,682,083	\$ 178,682,083

UPPER EAST FORK INTERCEPTOR SYSTEM
STATEMENT OF CASH FLOWS
FOR THE SEVEN MONTHS ENDED APRIL 30, 2024

	Current Month	Year to Date
CASH FLOWS FROM OPERATING ACTIVITIES:		
Cash received from customers	\$ 4,427,201	\$ 34,883,167
Cash received from other funds	3,851	32,443
Cash received from (paid to) others	495	24,056
Cash paid to suppliers for goods and services	(1,098,792)	(9,324,275)
Cash paid for employee services	(172,112)	(1,211,989)
Cash paid to other funds	(544,006)	(3,781,135)
Net cash provided by operating activities	<u>2,616,637</u>	<u>20,622,267</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:		
Proceeds from issuance of bonds	-	-
Proceeds from ECP	8,000,000	22,000,000
Cash paid for capital assets	(7,633,504)	(38,516,018)
Interest paid on notes	(172,896)	(578,869)
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	<u>193,600</u>	<u>(23,354,246)</u>
CASH FLOWS FROM INVESTING ACTIVITIES:		
Sale and maturity of investments	1,769,295	31,631,748
Purchases of investments	-	(15,911,471)
Interest received	493,525	3,593,820
Net cash provided by (used for) investing activities	<u>2,262,820</u>	<u>19,314,097</u>
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS		
CASH AND CASH EQUIVALENTS - Beginning of year	90,253,008	78,743,947
CASH AND CASH EQUIVALENTS - End of year	<u>\$ 95,326,065</u>	<u>\$ 95,326,065</u>
RECONCILIATION OF TOTAL CASH TO THE STATEMENT OF NET POSITION		
Unrestricted cash and cash equivalents	\$ 10,604,424	\$ 10,604,424
Restricted cash and cash equivalents	84,721,641	84,721,641
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES:		
Operating income	\$ 1,874,346	\$ 10,914,141
Adjustments to reconcile net income to net cash provided by operating activities:		
Depreciation and amortization	750,106	5,219,800
Change in operating assets and liabilities:		
Accounts receivable and deferred billings	(186,198)	790,937
Prepaid expense	-	34,129
Pension deferred outflows	-	-
OPEB deferred outflows	-	-
Net pension liability	-	-
Pension deferred inflows	-	-
OPEB deferred inflows	-	-
Net OPEB liability	-	-
Due to/from other funds	31,714	(3,158)
Account payable, accrued liabilities and developers' deposits	(28,618)	(998,555)
Accrued vacation and Accrued sick	-	-
Customers advance payments	-	2,350,227
Due to Cities	175,287	2,314,746
Total adjustments	<u>742,291</u>	<u>9,708,126</u>
Net cash provided by operating activities	<u>\$ 2,616,637</u>	<u>\$ 20,622,267</u>
NONCASH TRANSACTION DISCLOSURES		
Gain (loss) on disposal of capital assets	\$ -	\$ -
Interest capitalized on construction	-	-
Amortization of bond-related items	(181,693)	1,271,853
Change in fair value of investments	19,894	(181,150)
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
APRIL 30, 2024

	April 30, 2024	September 30, 2023	Increase (Decrease)
ASSETS:			
CURRENT ASSETS:			
Unrestricted Assets:			
Cash and cash equivalents	\$ 19,336,007	\$ 14,596,417	\$ 4,739,590
Investments	-	-	-
Accounts receivable	704,252	2,170,950	(1,466,698)
Due from other funds	22,122	38,211	(16,089)
Prepaid expenses	331,365	411,516	(80,151)
Unbilled receivables	422,199	422,199	-
Total unrestricted assets	<u>20,815,945</u>	<u>17,639,293</u>	<u>3,176,652</u>
Restricted Assets:			
Cash and cash equivalents	21,992,555	10,405,048	11,587,507
Investments	-	-	-
Interest receivable	169,510	100,840	68,670
Due from other funds	-	2,040,456	(2,040,456)
Total restricted assets	<u>22,162,065</u>	<u>12,546,344</u>	<u>9,615,721</u>
TOTAL CURRENT ASSETS	<u>42,978,010</u>	<u>30,185,637</u>	<u>12,792,373</u>
NONCURRENT ASSETS:			
Restricted Assets:			
Cash and cash equivalents	87,527,336	66,660,866	20,866,470
Investments	<u>28,747,289</u>	<u>64,051,018</u>	<u>(35,303,729)</u>
LONG-TERM ASSETS:			
Net capital assets	307,577,348	286,582,592	20,994,756
TOTAL NONCURRENT ASSETS	<u>423,851,973</u>	<u>417,294,476</u>	<u>6,557,497</u>
TOTAL ASSETS	<u>466,829,983</u>	<u>447,480,113</u>	<u>19,349,870</u>
DEFERRED OUTFLOWS OF RESOURCES			
Deferred pension outflow	4,372,683	4,372,683	-
Deferred loss on refunding	585,711	712,831	(127,120)
Deferred OPEB outflow	623,686	623,686	-
TOTAL DEFERRED OUTFLOWS OF RESOURCES	<u>5,582,080</u>	<u>5,709,200</u>	<u>(127,120)</u>
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	<u>472,412,063</u>	<u>453,189,313</u>	<u>19,222,750</u>
LIABILITIES:			
CURRENT LIABILITIES:			
Payable from Unrestricted Assets:			
Accounts payable and other liabilities	8,216,667	7,624,445	592,222
Due to other funds	216,833	2,429,864	(2,213,031)
Customer advance payments	5,150,542	2,224,495	2,926,047
Current notes payable	-	-	-
Due to cities	2,858,327	-	2,858,327
Total payable from unrestricted assets	<u>16,442,369</u>	<u>12,278,804</u>	<u>4,163,565</u>
Payable from Restricted Assets:			
Accounts payable	4,768,093	6,927,727	(2,159,634)
Due to other funds	-	24,875	(24,875)
Accrued interest - revenue bonds	4,358,102	3,455,871	902,231
Current portion of revenue bonds	<u>13,605,000</u>	<u>13,605,000</u>	<u>-</u>
Total payable from restricted assets	<u>22,731,195</u>	<u>24,013,473</u>	<u>(1,282,278)</u>
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	<u>298,901,156</u>	<u>290,321,385</u>	<u>8,579,771</u>
Total long-term liabilities	<u>307,543,741</u>	<u>298,963,970</u>	<u>8,579,771</u>
TOTAL LIABILITIES	<u>346,717,305</u>	<u>335,256,247</u>	<u>11,461,058</u>
DEFERRED INFLOWS OF RESOURCES			
Deferred pension inflow	53,977	53,977	-
Deferred OPEB inflow	126,146	126,146	-
Deferred Grant Income	<u>1,000,000</u>	<u>1,000,000</u>	<u>-</u>
TOTAL DEFERRED INFLOWS OF RESOURCES	<u>1,180,123</u>	<u>1,180,123</u>	<u>-</u>
TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	<u>347,897,428</u>	<u>336,436,370</u>	<u>11,461,058</u>
NET POSITION:			
Net investments in capital assets	84,211,123	87,203,475	(2,992,352)
Restricted for debt service	40,756,275	29,014,909	11,741,366
Unrestricted	(452,763)	534,559	(987,322)
TOTAL NET POSITION	<u>\$ 124,514,635</u>	<u>\$ 116,752,943</u>	<u>\$ 7,761,692</u>

SMALL SYSTEMS
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
FOR THE SEVEN MONTHS ENDED APRIL 30, 2024

	Current Month	Year to Date
OPERATING REVENUES:		
Charges for services	\$ 6,791,333	\$ 37,567,354
Deferred charges for services	(1,267,216)	(2,858,327)
Other operating revenues	29,000	242,163
Total operating revenue	<u>5,553,117</u>	<u>34,951,190</u>
OPERATING EXPENSES:		
Personnel	622,558	5,092,911
Chemicals	319,066	1,589,437
Other operating supplies	152,864	1,125,378
Electric power	232,669	1,432,883
Consulting	772,418	1,288,050
Maintenance	77,992	235,190
Shared Services	653,331	4,710,214
Other operating services	391,992	4,812,599
Total operating expenses excluding depreciation and amortization	<u>3,222,890</u>	<u>20,286,662</u>
EXCESS OF REVENUES OVER EXPENSES BEFORE DEPRECIATION AND AMORTIZATION	2,330,227	14,664,528
Depreciation/Amortization expense	705,391	4,933,573
Total depreciation and amortization	<u>705,391</u>	<u>4,933,573</u>
OPERATING INCOME (LOSS)	1,624,836	9,730,955
NONOPERATING REVENUES (EXPENSES):		
Investment income	610,185	4,609,979
Contributions in aid of construction	-	-
Miscellaneous revenue (expense)	-	-
Grant Income	-	-
Contribution revenue (expense)	-	-
Gain (loss) on sale of capital assets	-	2,682
Interest expense - long term debt	(814,430)	(5,535,015)
Arbitrage rebate and service fees	(1,046,909)	(1,046,909)
Total nonoperating revenue (expenses)	<u>(1,251,154)</u>	<u>(1,969,263)</u>
CHANGE IN NET POSITION	373,682	7,761,692
NET POSITION, BEGINNING BALANCE	124,140,953	116,752,943
NET POSITION, ENDING BALANCE	\$ 124,514,635	\$ 124,514,635

SMALL SYSTEMS**STATEMENT OF CASH FLOWS**
FOR THE SEVEN MONTHS ENDED APRIL 30, 2024

	Current Month	Year to Date
CASH FLOWS FROM OPERATING ACTIVITIES:		
Cash received from customers	\$ 6,126,313	\$ 42,037,430
Cash received from other funds	-	-
Cash received from (paid to) others	254	43,660
Cash paid to suppliers for goods and services	(1,830,375)	(10,745,237)
Cash paid for employee services	(428,735)	(3,223,870)
Cash paid to other funds	(832,423)	(5,957,434)
Net cash provided by operating activities	<u>3,035,034</u>	<u>22,154,549</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:		
Proceeds from (for) the issuance of bonds	-	9,544,153
Cash paid for capital assets	(4,652,544)	(29,181,222)
Loan from Water	-	-
Interest paid on long-term debt	-	(5,183,804)
Principal payments on long-term debt	-	-
Payments from (for) bond issue costs	-	(286,244)
Arbitrage rebate and service fees	(11,909)	(11,909)
Grant Income	-	-
Net cash used for capital and related financing activities	<u>(4,664,453)</u>	<u>(25,119,026)</u>
CASH FLOWS FROM INVESTING ACTIVITIES:		
Sale and maturity of investments	7,015,780	57,259,612
Purchase of investments	-	(22,625,426)
Interest received	787,036	5,523,858
Net cash provided by (used for) investing activities	<u>7,802,816</u>	<u>40,158,044</u>
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	6,173,397	37,193,567
CASH AND CASH EQUIVALENTS - Beginning of year	122,682,501	91,662,331
CASH AND CASH EQUIVALENTS - End of year	<u>\$ 128,855,898</u>	<u>\$ 128,855,898</u>
RECONCILIATION OF TOTAL CASH TO THE STATEMENT OF NET POSITION		
Unrestricted cash and cash equivalents	\$ 19,336,007	\$ 19,336,007
Restricted cash and cash equivalents	109,519,891	109,519,891
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES:		
Operating income	\$ 1,624,836	9,730,955
Adjustments to reconcile net income to net cash provided by operating activities:		
Depreciation and Amortization	705,391	4,933,573
Change in operating assets and liabilities:		
Accounts receivable and deferred billings	963,583	1,398,029
Prepaid expense	-	80,150
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	(5,693)	(156,487)
Accts payable, accrued liabilities and developers deposits	106,816	383,956
Accrued vacation and Accrued sick	-	-
Customers advance payments	(1,627,115)	2,926,046
Due to Cities	1,267,216	2,858,327
Total adjustments	<u>1,410,198</u>	<u>12,423,594</u>
Net cash provided by operating activities	<u>\$ 3,035,034</u>	<u>\$ 22,154,549</u>
NONCASH TRANSACTION DISCLOSURES		
Gain (loss) on disposal of capital assets	-	-
Interest capitalized on construction	-	-
Amortization of bond-related items	(87,802)	(551,017)
Change in fair value of investments	28,076	(213,955)
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

APRIL 30, 2024

FUND	CASH		INVESTMENTS AT COST		TOTAL
	\$	30	\$	104,913,024	
CONSTRUCTION FUNDS:					
Regional Water System - Capital Improvement Fund	\$	30	\$	104,913,024	\$ 104,913,054
Regional Water System - 2017 SWIFT - LBCR			-	1,034,428	1,034,428
Regional Water System - 2017 SWIFT - TRT & DIST			-	720,857	720,857
Regional Water System - 2018 SWIFT - LBCR			-	322,611	322,611
Regional Water System - 2018 SWIFT - TRT & DIST			-	3,496,588	3,496,588
Regional Water System - 2018A SWIFT - LBCR			-	2,335,994	2,335,994
Regional Water System - 2018A SWIFT - TRT & DIST			-	11,561,637	11,561,637
Regional Water System - 2019 SWIFT - LBCR			-	21,207,491	21,207,491
Regional Water System - 2019 SWIFT - TRT & DIST			-	44,153	44,153
Regional Water System - 2019 SWIFT - CNST/ESC			-	21,330,283	21,330,283
Regional Water System - 2023 SWIFT - CNST/ESC			-	519,632,993	519,632,993
Regional Water System - 2019			-	23,039,861	23,039,861
Regional Water System - 2021			-	12,655,670	12,655,670
Regional Water System - 2018 SWIFT - WORKING CAPITAL			-	280,541	280,541
Regional Water System - 2018A SWIFT - WORKING CAPITAL			-	26,363,307	26,363,307
Regional Wastewater System - Capital Improvement Fund			-	16,159,537	16,159,537
Regional Wastewater System - 2017			-	4,977,052	4,977,052
Regional Wastewater System - 2018			-	93,151	93,151
Regional Wastewater System - 2019	2		-	173,046	173,049
Regional Wastewater System - 2020A			-	1,463,257	1,463,257
Regional Wastewater System - 2021A			-	4,159,303	4,159,303
Regional Wastewater System - 2020 CWSRF			-	1,488,829	1,488,829
Regional Wastewater System - 2021 CWSRF			-	122,791,260	122,791,260
Regional Wastewater System - 2020 CWSRF - CNST/ESC			-	577,281	577,281
Regional Wastewater System - 2021 CWSRF - CNST/ESC			-	52,715,989	52,715,989
Regional Solid Waste System - Capital Improvement Fund			-	35,659,328	35,659,328
Regional Solid Waste System - 2022			-	18,006,590	18,006,590
Regional Solid Waste System - 2023			-	2,329,803	2,329,803
Upper East Fork Interceptor System - Capital Improvement Fund			-	24,783,098	24,783,098
Upper East Fork Interceptor System - 2016			-	7,698,354	7,698,354
Upper East Fork Interceptor System - 2017			-	1,733,024	1,733,024
Upper East Fork Interceptor System - 2018			-	4,742,553	4,742,553
Upper East Fork Interceptor System - 2019			-	15,582,728	15,582,728
Upper East Fork Interceptor System - 2020			-	23,449,055	23,449,055
Upper East Fork Interceptor System - 2021			-	8,092,555	8,092,555
Buffalo Creek Interceptor - Capital Improvement Fund			-	69,963	69,963
Buffalo Creek Interceptor - 2019			-	117,508	117,508
Buffalo Creek Interceptor - 2020			-	2,617,608	2,617,608
Buffalo Creek Interceptor - 2024			-	8,542,340	8,542,340
Buffalo Creek Interceptor - 2022 CWSRF			-	1,682,314	1,682,314
Buffalo Creek Interceptor - 2022 PF CWSRF - CNST/ESC			-	1,082,829	1,082,829
Buffalo Creek Interceptor - 2022 CWSRF - CNST/ESC			-	36,957,964	36,957,964
Mckinney Interceptor - Capital Improvement Fund			-	51,391	51,391
Muddy Creek Wastewater Treatment Plant - Capital Improvement Fund			-	307,458	307,458
Muddy Creek Wastewater Treatment Plant - 2019			-	65,697	65,697
Muddy Creek Wastewater Treatment Plant - 2021			-	2,933,482	2,933,482
Mustang Creek Interceptor - Capital Improvement Fund			-	448,603	448,603
Mustang Creek Interceptor - 2019	0		-	15,563	15,563
Mustang Creek Interceptor - 2020			-	942,196	942,196
Panther Creek Wastewater Treatment Plant - Capital Improvement Fund			-	893,481	893,481
Panther Creek Wastewater Treatment Plant - 2020	0		-	345,183	345,183
Parker Creek Wastewater Interceptor System - Capital Improvement Fund			-	522,471	522,471
Parker Creek Parallel WW Interceptor System - Capital Improvement Fund			-	2,884	2,884
Parker Creek Parallel WW Interceptor System - 2016			-	6,130	6,130
Sabine Creek Wastewater Treatment Plant - Capital Improvement Fund			-	5,068	5,068
Sabine Creek Wastewater Treatment Plant - 2020			-	1,342	1,342
Sabine Creek Wastewater Treatment Plant - 2022			-	35,075,060	35,075,060
Sabine Creek Wastewater Interceptor System - Capital Improvement Fund			-	114,299	114,299
Stewart Creek Wastewater Treatment Plant - Capital Improvement Fund			-	1,857,070	1,857,070
TOTAL	\$	32	\$	1,190,273,136	\$ 1,190,273,168

FINANCIAL STATEMENTS FOR THE MONTH ENDED: APRIL 30, 2024

SCHEDULES OF CASH AND INVESTMENTS

NORTH TEXAS MUNICIPAL WATER DISTRICT

SCHEDULE OF CASH AND INVESTMENTS APRIL 30, 2024

FUND	CASH	INVESTMENTS		TOTAL
		AT COST		
CONSTRUCTION FUNDS - ECP:				
Regional Water System - ECP	\$ -	\$ 771,098	\$ 771,098	
Regional Wastewater System - ECP	-	682,345	682,345	
Upper East Fork Interceptor - ECP	-	4,283,012	4,283,012	
TOTAL	\$ -	\$ 5,736,455	\$ 5,736,455	
TOTAL CONSTRUCTION FUNDS:	\$ 31.77	\$ 1,196,009,591	\$ 1,196,009,623	
INTEREST AND SINKING FUNDS:				
Regional Water System	\$ -	\$ 120,439,610	\$ 120,439,610	
Regional Wastewater System	-	30,717,817	30,717,817	
Regional Solid Waste System	-	3,936,339	3,936,339	
Upper East Fork Interceptor System	-	21,519,474	21,519,474	
Buffalo Creek Interceptor	-	2,943,018	2,943,018	
Lower East Fork Interceptor	-	1,164,481	1,164,481	
Muddy Creek Interceptor	-	2,561	2,561	
Muddy Creek Wastewater Treatment Plant	-	4,646,650	4,646,650	
Mustang Creek Interceptor System	-	2,296,771	2,296,771	
Panther Creek Wastewater Treatment Plant	-	3,728,991	3,728,991	
Parker Creek Parallel Interceptor	-	156,277	156,277	
Rockwall - Heath Water Storage Facilities	-	168,757	168,757	
Rockwall South (Buffalo) Wastewater Treatment Plant - 2008	-	209,060	209,060	
Rockwall Water Pump Station Facilities	-	154,105	154,105	
Sabine Creek Wastewater Treatment Plant	-	2,405,328	2,405,328	
Stewart Creek West Wastewater Treatment Plant - 2015	-	3,541,910	3,541,910	
Terrell Water Transmission Facilities	-	574,646	574,646	
TOTAL	\$ -	\$ 198,605,794	\$ 198,605,794	
INTEREST AND SINKING FUNDS - ECP:				
Regional Water System - ECP	\$ -	\$ 329,697	\$ 329,697	
Regional Wastewater System - ECP	-	173,151	173,151	
TOTAL	\$ -	\$ 502,848	\$ 502,848	
TOTAL INTEREST AND SINKING FUNDS:	\$ -	\$ 199,108,642	\$ 199,108,642	
DEBT SERVICE RESERVE FUNDS:				
Regional Water System	\$ -	\$ 148,309,315	\$ 148,309,315	
Regional Wastewater System	-	37,247,523	37,247,523	
Regional Solid Waste System	-	5,549,021	5,549,021	
Upper East Fork Interceptor System	-	18,655,620	18,655,620	
Buffalo Creek Interceptor	-	4,131,682	4,131,682	
Lower East Fork Interceptor	-	1,349,381	1,349,381	
Muddy Creek Interceptor	-	279,830	279,830	
Muddy Creek Wastewater Treatment Plant	-	1,488,121	1,488,121	
Mustang Creek Interceptor System	-	1,733,539	1,733,539	
Panther Creek Wastewater Treatment Plant	-	1,675,152	1,675,152	
Parker Creek Parallel Interceptor	-	208,423	208,423	
Rockwall - Heath Water Storage Facilities	-	237,265	237,265	
Rockwall South (Buffalo) Wastewater Treatment Plant - 2008	-	253,180	253,180	
Rockwall Water Pump Station Facilities	-	174,261	174,261	
Sabine Creek Wastewater Treatment Plant	-	5,810,034	5,810,034	
Stewart Creek West Wastewater Treatment Plant - 2015	-	4,950,283	4,950,283	
Terrell Water Transmission Facilities	-	774,422	774,422	
TOTAL DEBT SERVICE RESERVE FUNDS	\$ -	\$ 232,827,053	\$ 232,827,053	
ARBITRAGE LIABILITY FUNDS:				
Regional Water System - 2019 SWIFT	\$ -	\$ 1,048,740	\$ 1,048,740	
Regional Water System - 2019A	-	1,109,158	1,109,158	
Regional Water System - 2021A	-	9,049	9,049	
Regional Water System - 2023 ECP	-	72,872	72,872	

FINANCIAL STATEMENTS FOR THE MONTH ENDED: APRIL 30, 2024

SCHEDULE OF CASH AND INVESTMENTS

APRIL 30, 2024

FUND	CASH	INVESTMENTS AT COST	TOTAL
ARBITRAGE LIABILITY FUNDS (Continued):			
Regional Wastewater System - 2019	\$ -	\$ 30,970	\$ 30,970
Regional Wastewater System - 2020A	-	29,732	29,732
Regional Wastewater System - 2020 CWSRF	-	2,305,564	2,305,564
Regional Wastewater System - 2021 CWSRF	-	1,964,419	1,964,419
Regional Wastewater System - 2023 ECP	-	51,842	51,842
Regional Solid Waste System - 2022	-	67,125	67,125
Regional Solid Waste System - 2023	-	115,730	115,730
Upper East Fork Interceptor System - 2019	-	321,321	321,321
Upper East Fork Interceptor System - 2020	-	189,420	189,420
Upper East Fork Interceptor System - 2023 ECP	-	32,397	32,397
Buffalo Creek Interceptor - 2019	-	6,748	6,748
Buffalo Creek Interceptor - 2022 CWSRF	-	655,408	655,408
Lower East Fork Interceptor	-	1,273	1,273
Muddy Creek Regional Wastewater System - 2016	-	3,025	3,025
Muddy Creek Regional Wastewater System - 2019	-	12,747	12,747
Muddy Creek Regional Wastewater System - 2021	-	2,814	2,814
Mustang Creek Interceptor - 2020	-	10,520	10,520
Panther Creek Regional Wastewater System - 2020	-	29,533	29,533
Sabine Creek Regional Wastewater System - 2022	-	327,188	327,188
TOTAL ARBITRAGE LIABILITY FUNDS	\$ -	\$ 8,397,596	\$ 8,397,596
RESERVE FOR MAINTENANCE ESCROW FUNDS:			
Regional Water System - Chapman	\$ -	\$ 477,061	\$ 477,061
Regional Water System - Contingency	-	43,676,431	43,676,431
Regional Wastewater System	-	4,772,024	4,772,024
Regional Solid Waste System	-	1,414,959	1,414,959
Upper East Fork Interceptor System	-	2,816,482	2,816,482
Buffalo Creek Interceptor	-	176,012	176,012
Farmersville Wastewater Treatment Plant	-	22,481	22,481
Forney Interceptor	-	19,933	19,933
Kaufman Four - One Water Distribution Facilities	-	65,945	65,945
Lavon Wastewater Treatment Plant	-	30,762	30,762
Lower East Fork Interceptor	-	27,654	27,654
McKinney Interceptor	-	16,931	16,931
Muddy Creek Interceptor	-	46,360	46,360
Muddy Creek Wastewater Treatment Plant	-	18,745	18,745
Mustang Creek Interceptor	-	11,573	11,573
Panther Creek Wastewater Treatment Plant	-	361,256	361,256
Parker Creek Interceptor	-	30,270	30,270
Parker Creek Parallel Interceptor	-	35,379	35,379
Plano Water Transmission Facilities	-	79,920	79,920
Rockwall North (Squabble) Wastewater Treatment Plant	-	1,577	1,577
Rockwall South (Buffalo) Wastewater Treatment Plant	-	87,742	87,742
Sabine Creek Interceptor	-	43,088	43,088
Sabine Creek Wastewater Treatment Plant	-	146,940	146,940
Seis Lagos Wastewater Treatment Plant	-	19,045	19,045
Stewart Creek West Wastewater Treatment Plant	-	100,189	100,189
TOTAL	\$ -	\$ 54,498,760	\$ 54,498,760
EQUIPMENT REPLACEMENT ESCROW FUNDS:			
Regional Solid Waste System	\$ -	\$ 17,824,963	\$ 17,824,963
TOTAL	\$ -	\$ 17,824,963	\$ 17,824,963
PREVENTATIVE MAINTENANCE ESCROW FUNDS:			
Regional Wastewater System	\$ -	\$ 494,395	\$ 494,395
Upper East Fork Interceptor System	-	1,144,818	1,144,818
Buffalo Creek Interceptor	-	1,417,774	1,417,774
Farmersville Wastewater Treatment Plant	-	10,029	10,029
Forney Interceptor	-	775,217	775,217

SCHEDULES OF CASH AND INVESTMENTS

NORTH TEXAS MUNICIPAL WATER DISTRICT

SCHEDULE OF CASH AND INVESTMENTS APRIL 30, 2024

FUND	CASH	INVESTMENTS AT COST	TOTAL
PREVENTATIVE MAINTENANCE ESCROW FUNDS (Continued):			
Lavon Wastewater Treatment Plant	\$ -	\$ 13,694	\$ 13,694
Lower East Fork Interceptor	-	951,232	951,232
McKinney Interceptor	-	355,266	355,266
Muddy Creek Interceptor	-	409,905	409,905
Muddy Creek Wastewater Treatment Plant	-	149,983	149,983
Mustang Creek Interceptor	-	749,434	749,434
Panther Creek Wastewater Treatment Plant	-	337,126	337,126
Parker Creek Interceptor	-	579,957	579,957
Parker Creek Parallel Interceptor	-	130,565	130,565
Rockwall South (Buffalo) Wastewater Treatment Plant	-	199,190	199,190
Sabine Creek Interceptor	-	510,470	510,470
Sabine Creek Wastewater Treatment Plant	-	264,592	264,592
Seis Lagos Wastewater Treatment Plant	-	6,992	6,992
Stewart Creek West Wastewater Treatment Plant	-	483,876	483,876
TOTAL	\$ -	\$ 8,984,517	\$ 8,984,517
SUPPORT SERVICES CONTINGENCY:			
Support Services	\$ -	\$ 4,459,741	\$ 4,459,741
TOTAL	\$ -	\$ 4,459,741	\$ 4,459,741
TOTAL ESCROW FUNDS:	\$ -	\$ 85,767,980	\$ 85,767,980
OPERATING FUNDS:			
Support Services	\$ 2,599,437	\$ 3,742,888	\$ 6,342,324
Regional Water System	2,615,179	73,013,562	75,628,741
Regional Wastewater System	2,607,324	15,066,270	17,673,594
Regional Solid Waste System	2,622,440	-	2,622,440
Upper East Fork Interceptor System	2,604,523	4,428,732	7,033,255
Buffalo Creek Interceptor	387	624,116	624,503
Farmersville Wastewater Treatment Plant	45	119,085	119,130
Forney Interceptor	37	140,474	140,511
Kaufman Four-One Water Distribution Facilities	-	46,901	46,901
Lavon Wastewater Treatment Plant	47	91,281	91,327
Lower East Fork Interceptor	231	690,888	691,119
McKinney Interceptor	9	24,351	24,360
Muddy Creek Interceptor	17	37,341	37,358
Muddy Creek Wastewater Treatment Plant	1,010	808,556	809,566
Mustang Creek Interceptor System	492	373,963	374,455
Panther Creek Wastewater Treatment Plant	162	1,180,265	1,180,426
Parker Creek Interceptor	57	72,560	72,616
Parker Creek Parallel Interceptor	30	32,747	32,777
Plano Water Transmission Facilities	-	520,702	520,702
Rockwall - Heath Water Storage Facilities	0	67,294	67,294
Rockwall North (Squabble) Wastewater Treatment Plant	-	140,119	140,119
Rockwall South (Buffalo) Wastewater Treatment Plant	-	308,595	308,595
Rockwall Water Pump Station Facilities	0	15,966	15,966
Sabine Creek Interceptor	25	23,399	23,424
Sabine Creek Wastewater Treatment Plant	1,104	582,944	584,049
Seis Lagos Wastewater Treatment Plant	84	106,579	106,662
Stewart Creek West Wastewater Treatment Plant	196	1,709,888	1,710,084
Terrell Water Transmission Facilities	57	62,411	62,469
Small Wastewater Treatment Plants	(20,707)*	-	(20,707)
Wastewater Pretreatment Program	116	277,309	277,425
Insurance	521,190	5,794,507	6,315,697
TOTAL OPERATING FUNDS	\$ 13,553,489	\$ 110,103,691	\$ 123,657,180
GRAND TOTAL	\$ 13,553,521 *	\$ 1,832,214,554	\$ 1,845,768,075

* 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 ⁽¹⁾	UNENCUMBERED BALANCE ^{(C) = (A-B)}	FUTURE TRANSFERS IN ⁽²⁾		FUTURE CONTRACT AWARDS ^(E)	ESTIMATED UNENCUMBERED BALANCE ^{(F) = (C)+(D)-(E)}
	(A)	(B)			(D)	(2)		
Regional Wtr System - CIF	\$ 104,913,054	\$ 83,194,233	\$ 21,718,821	\$ 13,805,000 (6)	\$ 19,130,500		\$ 16,393,321	
Regional Wtr System - 2017 SWIFT	1,755,285	1,529,798	225,487			225,487		
Regional Wtr System - 2018 SWIFT	30,182,506	19,568,794	10,613,711	5,417,785 (4)	13,459,386		2,572,111	
Regional Wtr System - 2018A SWIFT	30,057,168	20,877,881	9,179,287	646,172 (4)	8,474,022		1,351,438	
Regional Wtr System - 2019 SWIFT	21,251,644	847,468	20,404,176	14,838,555 (4)	35,242,731			
Regional Wtr System - 2019 SWIFT - TWDB Escrow	21,330,283	-	21,330,283	(20,902,512)(4)			427,771	
Regional Wtr System - 2019A	23,039,861	22,348,973	690,888	-	-		690,888	
Regional Wtr System - 2021	12,655,670	11,911,983	743,687	-	-		743,687	
Regional Wtr System - 2023 SWIFT - BDL Phase II	280,541	306,911,446	(306,630,905)	306,911,446 (5)	280,000(7)		541	
Regional Wtr System - 2023 SWIFT - TWDB Escrow	519,632,993	-	519,632,993	(306,911,446)	200,837,291		11,884,256	
Regional Wtr System - ECP	771,098	216,117,341	(215,346,243)	215,734,770 (8)			388,527	
Regional WW System - CIF	4,977,052	1,076,889	3,900,163	1,458,335			5,358,498	
Regional WW System - 2017	93,151	-	93,151	-	-		93,151	
Regional WW System - 2018	173,049	791	172,257	-	-		172,257	
Regional WW System - 2019	1,463,257	1,035,901	427,355	-	-		427,355	
Regional WW System - 2020	4,159,303	3,866,811	292,492	-	-		292,492	
Regional WW System - 2020 CWSRF	122,791,260	112,529,781	10,261,479	5,328,563 (5)			15,590,042	
Regional WW System - 2020 CWSRF - TWDB Escrow	52,715,989	-	52,715,989	(5,328,563)(5)	46,414,165		973,260	
Regional WW System - 2021 CWSRF	577,281	-	577,281	-	-		577,281	
Regional WW System - 2021 CWSRF - TWDB Escrow	35,659,328	-	35,659,328	-	34,991,000		668,328	
Regional WW System - 2021A	1,488,829	1,222,715	266,115	-	-		266,115	
Regional WW System - ECP	682,345	50,060,350	(49,378,006)	49,703,241 (8)			325,235	
Regional Solid Waste System - CIF	18,006,590	1,290,523	16,716,067	508,335	15,847,000		1,377,402	
Regional Solid Waste System - 2022	2,329,803	2,187,207	142,596	-	-		142,596	
Regional Solid Waste System - 2023	24,783,098	19,619,305	5,163,793	-	4,600,000		563,793	
Upper East Fork Interceptor System - CIF	7,698,354	1,372,899	6,325,455	-	-		6,325,455	
Upper East Fork Interceptor System - 2017	1,733,024	845,355	887,669	-	-		887,669	
Upper East Fork Interceptor System - 2018	4,742,553	4,375,034	367,519	-	-		367,519	
Upper East Fork Interceptor System - 2019	15,582,728	15,438,045	144,684	-	-		144,684	
Upper East Fork Interceptor System - 2020	23,449,055	22,568,047	881,008	-	-		881,008	
Upper East Fork Interceptor System - 2021	8,092,555	7,359,376	733,179	-	-		733,179	
Upper East Fork Interceptor System - ECP	4,283,012	95,212,362	(90,929,350)	91,125,345 (8)			195,995	
Muddy Creek WW Treatment Plant - CIF	307,458	6,800	300,658	-	-		300,658	
Muddy Creek WW Treatment Plant - 2019	65,697	27,356	38,342	-	-		38,342	
Muddy Creek WW Treatment Plant - 2021	2,933,482	303,638	2,629,843	-	1,148,000		1,481,843	
Muddy Creek WW Treatment Plant - 2024	-	77,966,630	(77,966,630)	81,370,000 (9)	2,452,000		951,370	
Mustang Creek Interceptor System - CIF	448,603	391,739	56,864	-	-		56,864	
Mustang Creek Interceptor System - 2019	15,563	14,175	1,387	-	-		1,387	
Mustang Creek Interceptor System - 2020	942,196	905,835	36,361	-	-		36,361	
Panther Creek WW Treatment Plant - CIF	893,481	449,818	443,664	-	-		443,664	
Panther Creek WW Treatment Plant - 2020	345,183	296,919	48,264	-	-		48,264	

SCHEDULES OF CASH AND INVESTMENTS

NORTH TEXAS MUNICIPAL WATER DISTRICT

CONSTRUCTION FUNDS (continued)	TOTAL CASH AND INVESTMENTS		ENCUMBERED BALANCE (1)	UNENCUMBERED BALANCE (C) = (A-B)	FUTURE TRANSFERS IN (2)	FUTURE CONTRACT AWARDS (E)	ESTIMATED UNENCUMBERED BALANCE (F) = (C)+(D)-(E)
	(A)	(B)					
Parker Creek WW Interceptor System - CIF	\$ 522,471	48,050	\$ 474,421	\$ 102,085	\$ -	\$ 576,506	
Parker Creek WW Parallel Interceptor System - CIF	2,884	-	2,884	-	-	2,884	
Parker Creek WW Parallel Interceptor System - 2016	6,130	-	6,130	-	-	6,130	
Sabine Creek Interceptor - CIF	114,299	6,795	107,504	-	-	107,504	
Sabine Creek WW Treatment Plant - CIF	5,068	-	5,068	-	-	5,068	
Sabine Creek WW Treatment Plant - 2020	1,342	-	1,342	-	-	1,342	
Sabine Creek WW Treatment Plant - 2022	35,075,060	31,089,377	3,985,683	-	-	3,985,683	
Buffalo Crk Inter. System - CIF	69,963	-	69,963	-	-	69,963	
Buffalo Crk Inter. System - 2019	117,508	99,570	17,937	-	-	17,937	
Buffalo Crk Inter. System - 2020	2,617,608	547,598	2,070,010	-	-	2,070,010	
Buffalo Crk Inter. System - 2022 CWSRF - TWDB	1,682,314	-	1,682,314	-	-	1,682,314	
Buffalo Crk Inter. System - 2022 PF CWSRF Escrow	1,082,829	-	1,082,829	-	1,000,000	82,829	
Buffalo Crk Inter. System - 2022 CWSRF Escrow	36,957,964	-	36,957,964	-	36,290,000	667,964	
Buffalo Crk Inter. System - 2024	8,542,340	7,677,962	864,378	-	260,000	604,378	
Stewart Creek WW Treatment Plant - CIF	1,857,070	1,322,515	534,555	-	-	534,555	
McKinney Interceptor - CIF	51,391	46,385	5,006	-	-	5,006	
TOTAL	\$ 1,196,009,623	\$ 1,144,570,471	\$ 51,439,152	\$ 453,807,111	\$ 420,651,581	\$ 84,594,681	

(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 Planned Bond Proceeds.