



Bois d'Arc Lake Overall Dam Site



NORTH
TEXAS
MUNICIPAL
WATER
DISTRICT

MONTHLY FINANCIAL STATEMENTS AS OF APRIL 30, 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

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	<u>\$ 747,428,620</u>	<u>\$ 749,477,625</u>	<u>\$ 439,166,691</u>	<u>58.6%</u>	<u>\$ 310,310,934</u>
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	<u>\$ 743,392,815</u>	<u>\$ 738,582,570</u>	<u>\$ 392,921,489</u>	<u>53.2%</u>	<u>\$ 345,661,081</u>
Revenues Over / (Under) Expenditures	<u>\$ 4,035,805</u>	<u>\$ 10,895,055</u>	<u>\$ 46,245,202</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
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	<u>\$ 79,295,240</u>	<u>\$ 81,496,500</u>	<u>\$ 49,260,060</u>	<u>60.4%</u>	<u>\$ 32,236,440</u>
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	<u>\$ 80,380,680</u>	<u>\$ 84,084,055</u>	<u>\$ 45,612,137</u>	<u>54.2%</u>	<u>\$ 38,471,918</u>
Revenues Over/ (Under) Expenditures	<u>\$ (1,085,440)</u>	<u>\$ (2,587,555)</u>	<u>\$ 3,647,923</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 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	<u>\$ 473,423,880</u>	<u>\$ 473,676,675</u>	<u>\$ 272,082,433</u>	<u>57.4%</u>	<u>\$ 201,594,242</u>
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	<u>\$ 469,388,075</u>	<u>\$ 461,611,220</u>	<u>\$ 243,730,435</u>	<u>52.8%</u>	<u>\$ 217,880,785</u>
Revenue Over / (Under) Expenditures	<u>\$ 4,035,805</u>	<u>\$ 12,065,455</u>	<u>\$ 28,351,997</u>		

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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>		

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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	54,795,865	54,795,865	31,711,741	57.9%	23,084,124
Other Revenues:					
Miscellaneous	592,285	1,100,445	850,334	77.3%	250,111
Total Other	592,285	1,100,445	850,334	77.3%	250,111
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	7,073,655	7,250,530	3,434,599	47.4%	3,815,931
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	13,611,430	15,564,015	7,128,763	45.8%	8,435,252
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	30,140,310	30,140,310	17,245,975	57.2%	12,894,335
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	<u>\$ 64,479,840</u>	<u>\$ 64,574,520</u>	<u>\$ 38,150,547</u>	<u>59.1%</u>	<u>\$ 26,423,973</u>
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	<u>\$ 64,479,840</u>	<u>\$ 64,487,645</u>	<u>\$ 35,292,222</u>	<u>54.7%</u>	<u>\$ 29,195,423</u>
Revenue Over / (Under) Expenditures	<u>\$ -</u>	<u>\$ 86,875</u>	<u>\$ 2,858,325</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
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		

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	182,485	179,190	74,993	41.9%	104,197
Revenue Over / (Under) Expenditures	-	3,295	31,222		
Parker Creek Interceptor System					
Revenues	445,245	445,245	258,041	58.0%	187,204
Expenditures	445,245	448,265	224,060	50.0%	224,205
Revenue Over / (Under) Expenditures	-	(3,020)	33,982		
Sabine Creek Interceptor System					
Revenues	358,000	358,000	50,809	14.2%	307,191
Expenditures	358,000	312,210	34,603	11.1%	277,607
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	5,339,530	5,335,465	2,945,031	55.2%	2,390,434
Revenue Over / (Under) Expenditures	-	4,065	169,863		
McKinney Interceptor System					
Revenues	52,975	52,975	30,895	58.3%	22,080
Expenditures	52,975	50,485	10,932	21.7%	39,553
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	3,491,660	3,489,990	1,972,070	56.5%	1,517,920
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	264,340	263,850	144,425	54.7%	119,425
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	1,764,925	1,760,725	960,967	54.6%	799,758
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	743,392,815	738,582,570	392,921,489	53.2%	345,661,081
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	23,046,883	22,647,627	399,256
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	29,664,328	29,774,508	(110,180)
TOTAL ASSETS	52,711,211	54,623,393	(1,912,182)
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	86,902,622	88,814,804	(1,912,182)
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	15,302,678	17,511,636	(2,208,958)
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	117,500	135,000	(17,500)
Long-term debt - less current portion	-	-	-
Total long-term liabilities	59,970,377	59,987,877	(17,500)
TOTAL LIABILITIES	75,273,055	77,499,513	(2,226,458)
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	77,327,991	79,554,449	(2,226,458)
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	\$ 9,574,631	\$ 9,260,355	\$ 314,276

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)	<u>718,800</u>	<u>(46,994)</u>
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	<u>8,810,256</u>	<u>9,260,355</u>
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	2,885,539	2,629,697
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	(117,978)	(1,471,026)
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	64,759	420,448
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	2,166,739	2,676,691
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	<u>7,693,241</u>	<u>53,874,912</u>
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	<u>(2,234,812)</u>	<u>(2,234,812)</u>
Total nonoperating revenues (expenses)	<u>(6,539,848)</u>	<u>(25,595,953)</u>
CHANGE IN NET POSITION	6,485,331	64,714,177
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	25,754,858	593,383,155
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	<u>1,326,711</u>	<u>9,245,908</u>
Total depreciation and amortization	<u>1,326,711</u>	<u>9,245,908</u>
OPERATING INCOME (LOSS)	<u>1,887,767</u>	<u>10,582,918</u>
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	4,260,756	32,017,935
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	(4,019,663)	(56,714,167)
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	2,994,119	56,334,695
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	2,372,989	21,435,017
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	221,482,463	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
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	3,016,032	20,404,331
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	2,131,130	16,886,827
EXCESS OF REVENUES OVER EXPENSES BEFORE DEPRECIATION/AMORTIZATION	884,902	3,517,504
Depreciation/Amortization expense	623,071	4,262,156
Total depreciation/amortization	623,071	4,262,156
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)	(159,311)	4,823,809
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

**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	225,385	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	4,420,713	29,406,264
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	1,796,261	13,272,323
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	750,106	5,219,800
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)	(1,128,893)	(3,693,484)
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	2,616,637	20,622,267
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	193,600	(23,354,246)
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	2,262,820	19,314,097
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	5,073,057	16,582,118
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	742,291	9,708,126
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	20,815,945	17,639,293	3,176,652
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	22,162,065	12,546,344	9,615,721
TOTAL CURRENT ASSETS	42,978,010	30,185,637	12,792,373
NONCURRENT ASSETS:			
Restricted Assets:			
Cash and cash equivalents	87,527,336	66,660,866	20,866,470
Investments	28,747,289	64,051,018	(35,303,729)
LONG-TERM ASSETS:			
Net capital assets	307,577,348	286,582,592	20,994,756
TOTAL NONCURRENT ASSETS	423,851,973	417,294,476	6,557,497
TOTAL ASSETS	466,829,983	447,480,113	19,349,870
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	5,582,080	5,709,200	(127,120)
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	472,412,063	453,189,313	19,222,750
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	16,442,369	12,278,804	4,163,565
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	13,605,000	13,605,000	-
Total payable from restricted assets	22,731,195	24,013,473	(1,282,278)
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	298,901,156	290,321,385	8,579,771
Total long-term liabilities	307,543,741	298,963,970	8,579,771
TOTAL LIABILITIES	346,717,305	335,256,247	11,461,058
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	347,897,428	336,436,370	11,461,058
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	\$ 124,514,635	\$ 116,752,943	\$ 7,761,692

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	5,553,117	34,951,190
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	3,222,890	20,286,662
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	705,391	4,933,573
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)	(1,251,154)	(1,969,263)
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	1,410,198	12,423,594
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

		INVESTMENTS	
FUND	CASH	AT COST	TOTAL
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

SCHEDULES OF CASH AND INVESTMENTS

NORTH TEXAS MUNICIPAL WATER DISTRICT

SCHEDULE OF CASH AND INVESTMENTS

APRIL 30, 2024

FUND	CASH	INVESTMENTS AT COST	TOTAL
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

SCHEDULE OF CASH AND INVESTMENTS

APRIL 30, 2024

FUND			INVESTMENTS	
	CASH	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	INVESTMENTS		
	CASH	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	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	\$ 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	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	\$ 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.