Bois d'Arc Lake Overall Dam Site

NORTH TEXAS MUNICIPAL WATER DISTRICT

MONTHLY FINANCIAL STATEMENTS

AS OF JUNE 30, 2024

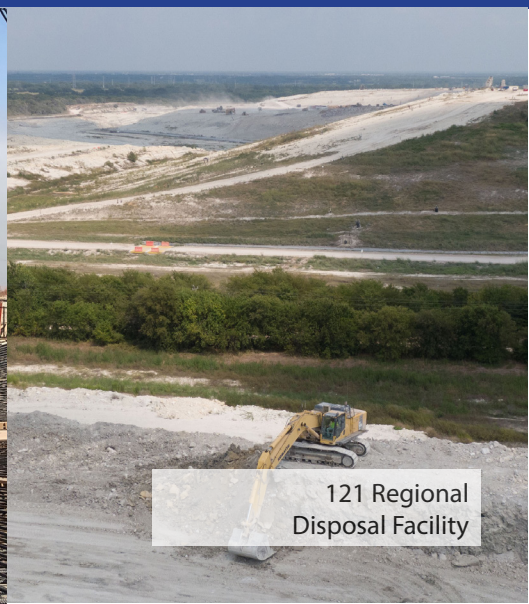
WATER SERVICES

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

ALL SYSTEMS
BUDGET SUMMARY - REVENUES AND EXPENDITURES
JUNE 30, 2024

	Original Budget	Amended Budget	YTD Actual	% Of Amended	Remaining Amended
Revenues:					
Sales:					
Water	$ 471,027,629	$ 471,027,629	$ 353,278,234	75.0%	$ 117,749,394
Wastewater	107,309,255	107,309,255	80,332,676	74.9%	26,976,579
Interceptor	54,795,865	54,795,865	40,982,848	74.8%	13,813,017
Solid Waste	36,731,060	36,731,060	28,833,454	78.5%	7,897,606
Sewer	61,382,300	61,382,300	46,471,637	75.7%	14,910,663
Total Sales	731,246,109	731,246,109	549,898,849	75.2%	181,347,260
Other Revenues	12,743,101	15,338,346	9,994,302	65.2%	5,344,044
Interest Income	3,439,410	4,503,145	4,030,059	89.5%	473,086
Grand Total	$ 747,428,620	$ 751,087,600	$ 563,923,210	75.1%	$ 187,164,390
Expenditures:					
Personnel	$ 123,925,830	$ 121,230,610	$ 87,228,745	72.0%	$ 34,001,865
Supplies:					
Fuel	4,093,520	3,765,310	2,760,893	73.3%	1,004,418
Chemicals	96,484,085	82,942,435	44,324,648	53.4%	38,617,787
Other	23,033,740	26,084,495	18,191,419	69.7%	7,893,076
Total Supplies	123,611,345	112,792,240	65,276,959	57.9%	47,515,281
Services:					
Consulting	12,730,735	14,649,945	6,787,268	46.3%	7,862,677
Insurance	6,085,100	6,124,365	4,688,164	76.5%	1,436,201
Landfill Service Fees	5,675,420	5,445,625	3,984,569	73.2%	1,461,056
Maintenance	36,256,280	41,543,545	20,908,929	50.3%	20,634,616
Power	33,136,465	30,990,970	20,059,131	64.7%	10,931,839
Shared Services	74,856,270	74,926,070	57,004,572	76.1%	17,921,498
Water Purchases	6,457,795	6,457,015	4,942,693	76.5%	1,514,322
Other	20,900,945	21,537,475	12,390,911	57.5%	9,146,564
Shared Services Allocation	(80,380,680)	(84,225,115)	(58,180,429)	69.1%	(26,044,686)
Total Services	115,718,330	117,449,895	72,585,808	61.8%	44,864,087
Capital Outlay	13,427,400	16,009,625	10,007,708	62.5%	6,001,917
Escrow	3,422,810	3,654,810	2,607,571	71.3%	1,047,239
Capital Improvement Fund	38,765,000	38,098,330	28,607,077	75.1%	9,491,253
Debt Service	324,522,100	324,522,100	239,004,876	73.6%	85,517,224
Grand Total	$ 743,392,815	$ 733,757,610	$ 505,318,744	68.9%	$ 228,438,866
Revenues Over / (Under) Expenditures	$ 4,035,805	$ 17,329,990	$ 58,604,466		

* 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
JUNE 30, 2024

	Original Budget	Amended Budget	YTD Actual	% Of Amended	Remaining Amended
Revenues:					
Shared Service Revenues:					
Indirect Cost Allocation	$ 64,476,975	$ 63,344,605	$ 47,904,775	75.6%	$ 15,439,830
Facilities Maintenance Services	2,104,645	2,416,925	1,936,567	80.1%	480,358
Inspectors	4,252,500	4,252,500	3,129,824	73.6%	1,122,676
IT Services	178,170	126,740	19,717	15.6%	107,023
Lab Services	4,990,970	4,990,970	3,743,225	75.0%	1,247,745
Technical Services	3,105,510	4,046,830	3,391,591	83.8%	655,239
Total Shared Services Revenue	79,108,770	79,178,570	60,125,700	75.9%	19,052,870
Miscellaneous	61,605	4,012,865	2,469,418	61.5%	1,543,447
Interest Income	124,865	154,405	140,827	91.2%	13,578
Grand Total	$ 79,295,240	$ 83,345,840	$ 62,735,944	75.3%	$ 20,609,896
Expenditures:					
Personnel	$ 60,118,085	$ 58,694,160	$ 42,147,524	71.8%	$ 16,546,636
Supplies:					
Fuel	561,255	452,390	436,923	96.6%	15,467
Chemicals	20,495	-	32	0.0%	(32)
Other	6,480,130	8,321,770	6,326,361	76.0%	1,995,409
Total Supplies	7,061,880	8,774,160	6,763,317	77.1%	2,010,843
Services:					
Consulting	3,415,470	3,272,975	1,574,225	48.1%	1,698,750
Insurance	523,440	553,440	552,065	99.8%	1,375
Maintenance	2,773,595	3,289,605	2,447,888	74.4%	841,717
Power	143,800	128,800	98,712	76.6%	30,088
Shared Services	25,000	25,000	-	0.0%	25,000
Other	6,279,410	6,073,750	2,900,875	47.8%	3,172,875
Total Services	13,160,715	13,343,570	7,573,764	56.8%	5,769,806
Capital Outlay	40,000	3,413,225	1,695,825	49.7%	1,717,400
Escrow	-	-	-	-	-
Capital Improvement Fund	-	-	-	-	-
Debt Service	-	-	-	-	-
Grand Total	$ 80,380,680	$ 84,225,115	$ 58,180,429	69.1%	$ 26,044,686
Revenues Over/ (Under) Expenditures	$ (1,085,440)	$ (879,275)	$ 4,555,515		

* 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 WATER SYSTEM
BUDGET SUMMARY - REVENUES AND EXPENDITURES
JUNE 30, 2024

	Original Budget	Amended Budget	YTD Actual	% Of Amended	Remaining Amended
Revenues:					
Water Sales:					
Members	$ 375,660,029	$ 375,660,029	$ 276,445,020	73.6%	$ 99,215,009
Customers	95,348,109	95,348,109	71,511,087	75.0%	23,837,022
Retail Customers	17,440	17,440	17,123	98.2%	317
Raw Water Sales	2,050	2,050	5,004	244.1%	(2,954)
Total Water Sales	471,027,629	471,027,629	347,978,234	73.9%	123,049,394
Other Revenues					
Miscellaneous	179,371	432,166	518,059	119.9%	(85,893)
Total Other	179,371	432,166	518,059	119.9%	(85,893)
Interest Income	2,216,880	3,008,915	2,664,778	88.6%	344,137
Grand Total	$ 473,423,880	$ 474,468,710	$ 351,161,072	74.0%	$ 123,307,638
Expenditures:					
Personnel	$ 18,700,640	$ 17,766,125	$ 12,581,955	70.8%	$ 5,184,170
Supplies:					
Fuel	355,040	349,000	104,637	30.0%	244,363
Chemicals	78,732,750	67,424,355	34,546,677	51.2%	32,877,678
Other	5,634,470	6,008,940	3,759,076	62.6%	2,249,864
Total Supplies	84,722,260	73,782,295	38,410,389	52.1%	35,371,906
Services:					
Consulting	3,816,165	5,562,110	3,043,817	54.7%	2,518,293
Insurance	3,185,145	3,169,610	2,603,313	82.1%	566,297
Landfill Service Fees	-	-	-	0.0%	-
Maintenance	22,923,605	26,014,040	12,597,947	48.4%	13,416,093
Power	24,730,880	22,461,580	13,894,629	61.9%	8,566,951
Shared Services	41,420,310	41,420,310	31,805,850	76.8%	9,614,460
Water Purchases	6,457,795	6,457,015	4,942,693	76.5%	1,514,322
Other	4,679,355	4,545,375	2,233,465	49.1%	2,311,910
Total Services	107,213,255	109,630,040	71,121,715	64.9%	38,508,325
Capital Outlay	3,299,500	3,263,095	1,730,614	53.0%	1,532,481
Escrow	2,088,070	2,088,070	1,606,542	76.9%	481,528
Capital Improvement Fund	33,000,000	33,000,000	24,750,000	75.0%	8,250,000
Debt Service	220,364,350	220,364,350	163,353,910	74.1%	57,010,440
Grand Total	$ 469,388,075	$ 459,893,975	$ 313,555,125	68.2%	$ 146,338,850
Revenue Over / (Under) Expenditures	$ 4,035,805	$ 14,574,735	$ 37,605,947		

* 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
JUNE 30, 2024

	Original Budget	Amended Budget	YTD Actual	% Of Amended	Remaining Amended
Revenues:					
Wastewater Sales:					
Members	$ 103,623,315	$ 103,623,315	$ 77,843,996	75.1%	$ 25,779,319
Customers	3,685,940	3,685,940	2,488,680	67.5%	1,197,260
Total Wastewater Sales	107,309,255	107,309,255	80,332,676	74.9%	26,976,579
Miscellaneous	547,305	1,181,775	1,109,262	93.9%	72,513
Interest Income	517,650	686,405	619,516	90.3%	66,889
Grand Total	$ 108,374,210	$ 109,177,435	$ 82,061,453	75.2%	$ 27,115,982
Expenditures:					
Personnel	$ 18,688,480	$ 18,158,090	$ 13,079,928	72.0%	$ 5,078,162
Supplies:					
Fuel	758,425	488,820	422,119	86.4%	66,701
Chemicals	8,388,205	7,288,975	4,081,000	56.0%	3,207,975
Other	4,658,475	4,878,130	3,690,485	75.7%	1,187,645
Total Supplies	13,805,105	12,655,925	8,193,603	64.7%	4,462,322
Services:					
Consulting	828,250	872,855	193,551	22.2%	679,304
Insurance	1,390,225	1,390,225	770,107	55.4%	620,118
Landfill Service Fees	4,461,395	4,337,800	3,114,948	71.8%	1,222,852
Maintenance	2,873,655	3,735,235	1,355,146	36.3%	2,380,089
Power	4,327,985	4,091,190	2,838,322	69.4%	1,252,868
Shared Services	14,450,250	14,461,850	10,815,091	74.8%	3,646,759
Other	3,448,135	4,376,280	2,579,485	58.9%	1,796,795
Total Services	31,779,895	33,265,435	21,666,650	65.1%	11,598,785
Capital Outlay	2,786,800	1,910,875	894,275	46.8%	1,016,600
Escrow	-	-	-	-	-
Capital Improvement Fund	3,500,000	3,500,000	2,624,999	75.0%	875,001
Debt Service	37,813,930	37,813,930	26,321,034	69.6%	11,492,896
Grand Total	$ 108,374,210	$ 107,304,255	$ 72,780,490	67.8%	$ 34,523,765
Revenue Over / (Under) Expenditures	$ -	$ 1,873,180	$ 9,280,964		

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REGIONAL SOLID WASTE SYSTEM
BUDGET SUMMARY - REVENUES AND EXPENDITURES
JUNE 30, 2024

	Original Budget	Amended Budget	YTD Actual	% Of Amended	Remaining Amended
Revenues:					
Solid Waste Sales:					
Members	$ 26,400,650	$ 26,400,650	$ 19,800,495	75.0%	$ 6,600,155
Customers	10,330,410	10,330,410	9,032,959	87.4%	1,297,451
Total Solid Waste Sales	36,731,060	36,731,060	28,833,454	78.5%	7,897,606
Other Revenues:					
Sludge Disposal	3,901,655	3,901,655	2,640,489	67.7%	1,261,166
Composting	813,390	813,390	490,917	60.4%	322,473
Gas Royalties	2,300,000	2,300,000	1,525,376	66.3%	774,624
Miscellaneous	1,581,375	2,115,215	6,357,195	300.5%	(4,241,980)
Total Other Revenues	8,596,420	9,130,260	11,013,977	120.6%	(1,883,717)
Interest Income	221,250	170,495	180,083	105.6%	(9,588)
Grand Total	$ 45,548,730	$ 46,031,815	$ 40,027,515	87.0%	$ 6,004,300
Expenditures:					
Personnel	$ 14,204,120	$ 14,326,455	$ 10,522,215	73.4%	$ 3,804,240
Supplies:					
Fuel	2,242,905	2,302,905	1,679,330	72.9%	623,575
Chemicals	145,600	147,600	111,691	75.7%	35,909
Other	3,275,050	3,500,570	2,211,462	63.2%	1,289,108
Total Supplies	5,663,555	5,951,075	4,002,483	67.3%	1,948,592
Services:					
Consulting	697,500	640,700	274,283	42.8%	366,417
Insurance	443,680	444,540	325,491	73.2%	119,049
Maintenance	1,372,775	1,356,885	635,150	46.8%	721,735
Power	182,300	266,400	190,311	71.4%	76,089
Shared Services	4,130,645	4,102,645	3,075,125	75.0%	1,027,520
Other	3,820,405	3,968,090	2,795,867	70.5%	1,172,223
Total Services	10,647,305	10,779,260	7,296,226	67.7%	3,483,034
Capital Outlay	6,037,000	5,946,585	4,589,327	77.2%	1,357,258
Escrow	-	-	-	-	-
Capital Improvement Fund	1,220,000	1,220,000	914,999	75.0%	305,001
Debt Service	7,776,750	7,776,750	5,832,320	75.0%	1,944,430
Grand Total	$ 45,548,730	$ 46,000,125	$ 33,157,570	72.1%	$ 12,842,555
Revenue Over / (Under) Expenditures	$ -	$ 31,690	$ 6,869,945		

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

	Original Budget	Amended Budget	YTD Actual	% Of Amended	Remaining Amended
Revenues:					
Wastewater Sales:					
Members	$ 52,194,505	$ 52,194,505	$ 39,234,958	75.2%	$ 12,959,547
Customers	2,601,360	2,601,360	1,747,890	67.2%	853,470
Total Wastewater Sales	54,795,865	54,795,865	40,982,848	74.8%	13,813,017
Other Revenues:					
Miscellaneous	592,285	1,100,445	940,368	85.5%	160,077
Total Other	592,285	1,100,445	940,368	85.5%	160,077
Interest Income	213,810	293,190	249,731	85.2%	43,459
Grand Total	$ 55,601,960	$ 56,189,500	$ 42,172,947	75.1%	$ 14,016,553
Expenditures:					
Personnel	$ 3,335,865	$ 3,308,905	$ 2,386,618	72.1%	$ 922,287
Supplies:					
Fuel	88,870	88,870	65,610	73.8%	23,260
Chemicals	6,209,000	5,318,200	3,550,985	66.8%	1,767,215
Other	775,785	1,024,060	671,784	65.6%	352,276
Total Supplies	7,073,655	6,431,130	4,288,379	66.7%	2,142,751
Services					
Consulting	1,278,700	1,436,300	234,369	16.3%	1,201,931
Insurance	136,370	154,840	151,525	97.9%	3,315
Landfill Service Fees	5,280	1,780	936	52.6%	844
Maintenance	3,697,440	5,032,845	3,555,813	70.7%	1,477,032
Power	1,300,000	1,455,300	1,135,005	78.0%	320,295
Shared Services	6,871,830	6,931,630	5,181,678	74.8%	1,749,952
Other	321,810	674,620	438,580	65.0%	236,040
Total Services	13,611,430	15,687,315	10,697,906	68.2%	4,989,409
Capital Outlay	640,700	913,660	785,808	86.0%	127,852
Escrow	-	-	-	-	-
Capital Improvement Fund	800,000	133,330	133,330	100.0%	-
Debt Service	30,140,310	30,140,310	22,195,377	73.6%	7,944,933
Grand Total	$ 55,601,960	$ 56,614,650	$ 40,487,417	71.5%	$ 16,127,233
Revenue Over / (Under) Expenditures	$ -	$ (425,150)	$ 1,685,530		

* 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.

SMALL SYSTEMS
BUDGET SUMMARY - REVENUES AND EXPENDITURES
JUNE 30, 2024

	Original Budget	Amended Budget	YTD Actual	% Of Amended	Remaining Amended
Revenues:					
Wastewater Sales					
Sewer / Interceptor Facilities	$ 58,394,670	$ 58,394,670	$ 43,796,016	75.0%	$ 14,598,654
Water Facilities	2,987,630	2,987,630	2,675,621	89.6%	312,009
Total Sales	61,382,300	61,382,300	46,471,637	75.7%	14,910,663
Other Revenues:					
Pretreatment	1,754,155	1,754,155	1,315,620	75.0%	438,535
Debt Acquistion	344,830	344,830	258,622	75.0%	86,208
Miscellaneous	728,735	1,394,715	138,394	9.9%	1,256,321
Total Other Revenues	2,827,720	3,493,700	1,712,636	49.0%	1,781,064
Interest Income	269,820	344,140	315,951	91.8%	28,189
Grand Total	$ 64,479,840	$ 65,220,140	$ 48,500,224	74.4%	$ 16,719,916
Expenditures:					
Personnel	$ 8,878,640	$ 8,976,875	$ 6,510,505	72.5%	$ 2,466,370
Supplies:					
Fuel	87,025	83,325	52,274	62.7%	31,051
Chemicals	2,988,035	2,763,305	2,034,263	73.6%	729,042
Other	2,209,830	2,351,025	1,532,251	65.2%	818,774
Total Supplies	5,284,890	5,197,655	3,618,788	69.6%	1,578,867
Services:					
Consulting	2,694,650	2,865,005	1,467,022	51.2%	1,397,983
Insurance	406,240	411,710	285,662	69.4%	126,048
Landfill Service Fees	1,208,745	1,106,045	868,685	78.5%	237,360
Maintenance	2,615,210	2,114,935	316,987	15.0%	1,797,948
Power	2,451,500	2,587,700	1,902,152	73.5%	685,548
Shared Services	7,958,235	7,984,635	6,126,829	76.7%	1,857,806
Other	2,351,830	1,899,360	1,442,640	76.0%	456,720
Total Services	19,686,410	18,969,390	12,409,977	65.4%	6,559,413
Capital Outlay	623,400	562,185	311,859	55.5%	250,326
Escrow	1,334,740	1,566,740	1,001,029	63.9%	565,711
Capital Improvement Fund	245,000	245,000	183,749	1	61,251
Debt Service	28,426,760	28,426,760	21,302,235	74.9%	7,124,525
Grand Total	$ 64,479,840	$ 63,944,605	$ 45,338,142	70.9%	$ 18,606,463
Revenue Over / (Under) Expenditures	$ -	$ 1,275,535	$ 3,162,082		

* 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
JUNE 30, 2024

	Original Budget	Amended Budget	YTD Actual	% Of Amended	Remaining Amended
Regional Water System					
Revenues	$ 473,423,880	$ 474,468,710	$ 351,161,072	74.0%	$ 123,307,638
Expenditures	469,388,075	459,893,975	313,555,125	68.2%	146,338,850
Revenue Over / (Under) Expenditures	4,035,805	14,574,735	37,605,947		
Regional Wastewater System					
Revenues	108,374,210	109,177,435	82,061,453	75.2%	27,115,982
Expenditures	108,374,210	107,304,255	72,780,490	67.8%	34,523,765
Revenue Over / (Under) Expenditures	-	1,873,180	9,280,964		
Regional Solid Waste System					
Revenues	45,548,730	46,031,815	40,027,515	87.0%	6,004,300
Expenditures	45,548,730	46,000,125	33,157,570	72.1%	12,842,555
Revenue Over / (Under) Expenditures	-	31,690	6,869,945		
Upper East Fork Interceptor System					
Revenues	55,601,960	56,189,500	42,172,947	75.1%	14,016,553
Expenditures	55,601,960	56,614,650	40,487,417	71.5%	16,127,233
Revenue Over / (Under) Expenditures	-	(425,150)	1,685,530		
Small Systems - Total					
Revenues	64,479,840	65,220,140	48,500,224	74.4%	16,719,916
Expenditures	64,479,840	63,944,605	45,338,142	70.9%	18,606,463
Revenue Over / (Under) Expenditures	-	1,275,535	3,162,082		
Shared Services Fund					
Revenues	79,295,240	83,345,840	62,735,944	75.3%	20,609,896
Expenditures	80,380,680	84,225,115	58,180,429	69.1%	26,044,686
Revenue Over / (Under) Expenditures	(1,085,440)	(879,275)	4,555,515		
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	1,791,830	1,774,606	99.0%	17,224
Expenditures	1,750,055	1,750,055	1,417,592	81.0%	332,463
Revenue Over / (Under) Expenditures	-	41,775	357,014		
Kaufman 4- 1 Water Distribution Facilities					
Revenues	164,500	165,180	124,215	75.2%	40,965
Expenditures	164,500	164,500	63,508	38.6%	100,992
Revenue Over / (Under) Expenditures	-	680	60,708		
Rockwall - Heath Water Storage Facilities					
Revenues	160,845	162,185	141,355	87.2%	20,830
Expenditures	160,845	160,845	121,055	75.3%	39,790
Revenue Over / (Under) Expenditures	-	1,340	20,300		
Terrell Water Transmission Facilities					
Revenues	743,850	743,875	558,195	75.0%	185,680
Expenditures	743,850	743,850	559,139	75.2%	184,711
Revenue Over / (Under) Expenditures	-	25	(944)		
Rockwall Water Pump Station Facilities					
Revenues	175,455	175,520	131,707	75.0%	43,813
Expenditures	175,455	175,455	132,828	75.7%	42,627
Revenue Over / (Under) Expenditures	$ -	$ 65	$ (1,121)		

ALL SYSTEMS
BUDGET SUMMARY - BY SYSTEM
JUNE 30, 2024

	Original Budget	Amended Budget	YTD Actual	% Of Amended	Remaining Amended
South Rockwall WWTP					
Revenues	$ 2,069,335	$ 2,253,565	$ 1,552,031	68.9%	$ 701,534
Expenditures	2,069,335	2,236,050	1,388,710	62.1%	847,340
Revenue Over / (Under) Expenditures	-	17,515	163,321		
North Rockwall WWTP					
Revenues	978,175	988,945	745,069	75.3%	243,876
Expenditures	978,175	928,280	701,609	75.6%	226,671
Revenue Over / (Under) Expenditures	-	60,665	43,460		
Panther Creek WWTP					
Revenues	11,076,440	11,130,650	8,368,668	75.2%	2,761,982
Expenditures	11,076,440	11,064,925	8,241,285	74.5%	2,823,640
Revenue Over / (Under) Expenditures	-	65,725	127,383		
Sabine Creek WWTP					
Revenues	6,828,810	6,832,965	5,126,359	75.0%	1,706,606
Expenditures	6,828,810	7,075,065	5,309,363	75.0%	1,765,702
Revenue Over / (Under) Expenditures	-	(242,100)	(183,004)		
Stewart Creek WWTP					
Revenues	11,873,195	11,874,365	8,923,922	75.2%	2,950,443
Expenditures	11,873,195	11,415,200	8,249,216	72.3%	3,165,984
Revenue Over / (Under) Expenditures	-	459,165	674,706		
Muddy Creek WWTP					
Revenues	11,361,000	11,359,390	8,533,757	75.1%	2,825,633
Expenditures	11,361,000	11,108,550	7,911,207	71.2%	3,197,343
Revenue Over / (Under) Expenditures	-	250,840	622,550		
Seis Lagos WWTP					
Revenues	420,565	426,445	322,174	75.5%	104,271
Expenditures	420,565	424,930	312,780	73.6%	112,150
Revenue Over / (Under) Expenditures	-	1,515	9,394		
Farmersville WWTP					
Revenues	832,075	842,125	634,785	75.4%	207,341
Expenditures	832,075	793,920	605,349	76.2%	188,571
Revenue Over / (Under) Expenditures	-	48,205	29,436		
Lavon WWTP					
Revenues	583,525	593,775	448,648	75.6%	145,127
Expenditures	583,525	659,780	486,117	73.7%	173,663
Revenue Over / (Under) Expenditures	-	(66,005)	(37,469)		
Forney Interceptor System					
Revenues	610,840	812,425	460,314	56.7%	352,111
Expenditures	610,840	720,940	356,400	49.4%	364,540
Revenue Over / (Under) Expenditures	-	91,485	103,914		
Lower East Fork Interceptor System					
Revenues	2,952,015	2,960,265	1,917,613	64.8%	1,042,652
Expenditures	2,952,015	2,816,400	1,294,584	46.0%	1,521,816
Revenue Over / (Under) Expenditures	$ -	$ 143,865	$ 623,029		

ALL SYSTEMS
BUDGET SUMMARY - BY SYSTEM
JUNE 30, 2024

	Original Budget	Amended Budget	YTD Actual	% Of Amended	Remaining Amended
Muddy Creek Interceptor System					
Revenues	$ 182,485	$ 181,875	$ 136,786	75.2%	$ 45,089
Expenditures	182,485	138,290	87,781	63.5%	50,509
Revenue Over / (Under) Expenditures	-	43,585	49,005		
Parker Creek Interceptor System					
Revenues	445,245	441,915	331,925	75.1%	109,990
Expenditures	445,245	425,540	282,280	66.3%	143,260
Revenue Over / (Under) Expenditures	-	16,375	49,644		
Sabine Creek Interceptor System					
Revenues	358,000	356,970	65,395	18.3%	291,575
Expenditures	358,000	249,510	43,354	17.4%	206,156
Revenue Over / (Under) Expenditures	-	107,460	22,041		
Buffalo Creek Interceptor System					
Revenues	5,339,530	5,334,150	4,003,732	75.1%	1,330,418
Expenditures	5,339,530	5,215,610	3,804,460	72.9%	1,411,150
Revenue Over / (Under) Expenditures	-	118,540	199,272		
McKinney Interceptor System					
Revenues	52,975	52,845	39,824	75.4%	13,021
Expenditures	52,975	31,385	14,361	45.8%	17,024
Revenue Over / (Under) Expenditures	-	21,460	25,462		
Mustang Creek Interceptor System					
Revenues	3,491,660	3,707,725	2,633,417	71.0%	1,074,308
Expenditures	3,491,660	3,643,150	2,541,239	69.8%	1,101,911
Revenue Over / (Under) Expenditures	-	64,575	92,178		
Parker Creek Parallel Interceptor System					
Revenues	264,340	264,635	198,641	75.1%	65,994
Expenditures	264,340	257,400	186,933	72.6%	70,467
Revenue Over / (Under) Expenditures	-	7,235	11,709		
Wastewater Pretreatment Program					
Revenues	1,764,925	1,766,520	1,327,087	75.1%	439,433
Expenditures	1,764,925	1,744,975	1,224,734	70.2%	520,241
Revenue Over / (Under) Expenditures	-	21,545	102,353		
Total - All Systems					
Revenues	747,428,620	751,087,600	563,923,210	75.1%	187,164,390
Expenditures	743,392,815	733,757,610	505,318,744	68.9%	228,438,866
Revenue Over / (Under) Expenditures	$ 4,035,805	$ 17,329,990	$ 58,604,466		

* 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
JUNE 30, 2024

	June 30, 2024	September 30, 2023	Increase (Decrease)
ASSETS:			
CURRENT ASSETS:			
Unrestricted Assets:			
Cash and cash equivalents	$ 19,101,184	$ 15,538,642	$ 3,562,542
Investments	-	-	-
Interest receivable	-	-	-
Accounts receivable	312	-	312
Contracts receivable	30,000	30,000	-
Due from other funds	1,304,411	1,390,395	(85,984)
Prepaid expenses	79,269	785,209	(705,940)
Unbilled receivables	4,903,381	4,903,381	-
Total unrestricted assets	25,418,557	22,647,627	2,770,930
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	29,177,439	29,774,508	(597,069)
TOTAL ASSETS	54,595,996	54,623,393	(27,397)
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	88,787,407	88,814,804	(27,397)
LIABILITIES:			
CURRENT LIABILITIES:			
Payable from Unrestricted Assets:			
Accounts payable and other liabilities	11,861,079	15,159,818	(3,298,739)
Due to other funds	59,098	2,262,748	(2,203,650)
Customer advance payments	-	89,070	(89,070)
Due to cities	4,555,515	-	4,555,515
Accrued interest - notes	-	-	-
Current portion of notes	-	-	-
Total payable from unrestricted assets	16,475,692	17,511,636	(1,035,944)
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	112,500	135,000	(22,500)
Long-term debt - less current portion	-	-	-
Total long-term liabilities	59,965,377	59,987,877	(22,500)
TOTAL LIABILITIES	76,441,069	77,499,513	(1,058,444)
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	78,496,005	79,554,449	(1,058,444)
NET POSITION:			
Net investment in capital assets	29,177,439	29,774,508	(597,069)
Restricted for debt service	-	-	-
Unrestricted	(18,886,037)	(20,514,153)	1,628,116
TOTAL NET POSITION	$ 10,291,402	$ 9,260,355	$ 1,031,047

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

	Current Month	Year to Date
OPERATING REVENUES:		
Service fees	$ -	-
Deferred charges for services	(1,094,395)	(4,555,515)
Intragovernmental	6,848,477	60,125,700
Insurance premiums	2,001,037	17,289,398
Other operating revenues	164	192,403
Total operating revenues	7,755,283	73,051,986
OPERATING EXPENSES:		
Personnel	3,993,324	42,147,524
Claims paid	1,329,463	13,160,426
Administrative charges	170,877	646,103
Chemicals	-	32
Other operating supplies	772,180	6,763,285
Electric power	14,965	98,712
Consulting	187,052	1,574,225
Maintenance	254,697	2,447,888
Shared services	-	-
Other operating services	551,393	3,500,918
Total operating expenses excluding depreciation and amortization	7,273,951	70,339,113
EXCESS OF REVENUES OVER EXPENSES BEFORE DEPRECIATION AND AMORTIZATION	481,332	2,712,873
Depreciation/Amortization expense	246,966	2,152,754
Total depreciation and amortization	246,966	2,152,754
OPERATING INCOME (LOSS)	234,366	560,119
NONOPERATING REVENUES (EXPENSES):		
Investment income	19,365	140,827
Miscellaneous revenue (expense)	37,489	254,343
Contribution revenue (expense)	-	-
Gain (loss) on sale of capital assets	-	75,758
Interest expenses - long term debt	-	-
Total nonoperating revenues (expenses)	56,854	470,928
CHANGE IN NET POSITION	291,220	1,031,047
NET POSITION, BEGINNING BALANCE	10,000,182	9,260,355
NET POSITION, ENDING BALANCE	$ 10,291,402	$ 10,291,402

SHARED SERVICES
STATEMENT OF CASH FLOWS
FOR THE NINE MONTHS ENDED JUNE 30, 2024

	Current Month	Year to Date
CASH FLOWS FROM OPERATING ACTIVITIES:		
Cash received from customers	$ -	$ -
Cash received from other funds	342,263	51,377,350
Cash received from (paid to) others	6,185,622	9,099,793
Cash paid to suppliers for goods and services	(2,077,938)	(29,580,573)
Cash paid for employees for services	(2,877,112)	(26,352,933)
Cash paid to other funds	(8,928)	(70,510)
Net cash provided by operating activities	1,563,907	4,473,127
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:		
Proceeds from (for) the issuance of bonds	-	-
Cash paid for capital assets	-	(1,479,926)
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	-	(1,479,926)
CASH FLOWS FROM INVESTING ACTIVITIES:		
Sale and maturity of investments	-	-
Purchase of investments	-	-
Interest received	76,184	569,341
Net cash provided by (used for) investing activities	76,184	569,341
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	1,640,091	3,562,542
CASH AND CASH EQUIVALENTS - Beginning of year	17,461,093	15,538,642
CASH AND CASH EQUIVALENTS - End of year	$ 19,101,184	$ 19,101,184
RECONCILIATION OF TOTAL CASH TO THE STATEMENT OF NET POSITION		
Unrestricted cash and cash equivalents	$ 19,101,184	$ 19,101,184
Restricted cash and cash equivalents	-	-
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES:		
Operating income	234,366	560,119
Adjustments to reconcile net income to net cash provided by operating activities:		
Depreciation and amortization	246,966	2,152,754
Change in operating assets and liabilities:		
Accounts receivable and deferred billings	(194)	(312)
Prepaid expenses	-	705,940
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	(314,727)	83,591
Accounts payable, accrued liabilities and developers' deposit	303,101	(3,495,410)
Accrued vacation and Accrued sick	-	-
Customer advance payments	-	(89,070)
Due to/from cities	1,094,395	4,555,515
Total adjustments	1,329,541	3,913,008
NET CASH PROVIDED BY OPERATING ACTIVITIES	$ 1,563,907	$ 4,473,127
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
JUNE 30, 2024

	June 30, 2024	September 30, 2023	Increase (Decrease)
ASSETS:			
CURRENT ASSETS:			
Unrestricted Assets:			
Cash and cash equivalents	$ 109,212,630	$ 79,219,021	$ 29,993,609
Investments	82,881,840	82,864,953	16,887
Interest receivable	-	-	-
Accounts receivable	16,212,856	17,554,155	(1,341,299)
Contracts receivable	-	-	-
Due from other funds	-	8	(8)
Prepaid expenses	6,435,538	6,999,075	(563,537)
Unbilled receivables	-	-	-
Total unrestricted assets	214,742,864	186,637,212	28,105,652
Restricted Assets:			
Cash and cash equivalents	157,950,408	30,243,539	127,706,869
Investments	-	-	-
Interest receivable	597,519	361,765	235,754
Accounts receivable	-	-	-
Due from other funds	-	252,795	(252,795)
Prepaid expenses	504,499	-	504,499
Total restricted assets	159,052,426	30,858,099	128,194,327
TOTAL CURRENT ASSETS	373,795,290	217,495,311	156,299,979
NONCURRENT ASSETS:			
Restricted Assets:			
Cash and cash equivalents	690,252,956	208,029,831	482,223,125
Investments	158,073,204	166,441,874	(8,368,670)
LONG-TERM ASSETS:			
Net capital assets	3,681,852,942	3,670,384,431	11,468,511
TOTAL NONCURRENT ASSETS	4,530,179,102	4,044,856,136	485,322,966
TOTAL ASSETS	4,903,974,392	4,262,351,447	641,622,945
DEFERRED OUTFLOWS OF RESOURCES			
Deferred pension outflow	8,492,683	8,492,683	-
Deferred loss on refunding	2,020,660	2,103,686	(83,026)
Deferred OPEB outflow	1,125,386	1,125,386	-
TOTAL DEFERRED OUTFLOWS OF RESOURCES	11,638,729	11,721,755	(83,026)
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	4,915,613,121	4,274,073,202	641,539,919
LIABILITIES:			
CURRENT LIABILITIES:			
Payable from Unrestricted Assets:			
Accounts payable and other liabilities	8,602,058	22,178,962	(13,576,904)
Due to other funds	586,360	924,161	(337,801)
Customer advance payments	112,386	12,558,180	(12,445,794)
Due to cities	37,605,947	-	37,605,947
Total payable from unrestricted assets	46,906,751	35,661,303	11,245,448
Payable from Restricted Assets:			
Accounts payable	38,831,623	75,213,129	(36,381,506)
Due to other funds	-	179,655	(179,655)
Accrued interest on notes	360,141	365,370	(5,229)
Accrued interest - revenue bonds	35,337,402	7,127,409	28,209,993
Current portion of notes payable	71,000,000	54,000,000	17,000,000
Current portion of revenue bonds	115,540,000	100,215,000	15,325,000
Total payable from restricted assets	261,069,166	237,100,563	23,968,603
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	2,965,966,126	2,459,055,463	506,910,663
Total long-term liabilities	2,984,380,159	2,477,469,496	506,910,663
TOTAL LIABILITIES	3,292,356,076	2,750,231,362	542,124,714
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	3,292,720,109	2,750,595,395	542,124,714
NET POSITION:			
Net investment in capital assets	1,199,856,046	1,240,336,125	(40,480,079)
Restricted for debt service	271,960,809	154,025,770	117,935,039
Unrestricted	151,076,157	129,115,912	21,960,245
TOTAL NET POSITION	$ 1,622,893,012	$ 1,523,477,807	$ 99,415,205

WATER SYSTEM
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
FOR THE NINE MONTHS ENDED JUNE 30, 2024

	Current Month	Year to Date
OPERATING REVENUES:		
Water sales, net of surplus	$ 39,255,752	$ 348,037,637
Deferred charges for services	(4,513,868)	(37,605,947)
Other operating revenues	(93,552)	181,940
Total operating revenues	34,648,332	310,613,630
OPERATING EXPENSES:		
Personnel	1,255,694	12,581,955
Chemicals	3,793,064	34,546,677
Other operating supplies	756,385	3,863,712
Electric power	1,291,188	13,894,629
Wholesale water purchases	218,544	4,942,693
Consulting	614,371	3,043,817
Maintenance	2,289,591	12,597,947
Shared services	3,537,631	31,805,850
Other operating services	(6,254,987)	(1,281,225)
Total operating expenses excluding depreciation and amortization	7,501,481	115,996,055
EXCESS OF REVENUES OVER EXPENSES BEFORE DEPRECIATION AND AMORTIZATION	27,146,851	194,617,575
Depreciation/amortization expense	7,698,351	69,269,224
Total depreciation and amortization	7,698,351	69,269,224
OPERATING INCOME (LOSS)	19,448,500	125,348,351
NONOPERATING REVENUES (EXPENSES):		
Investment income	5,481,535	40,579,422
Miscellaneous revenue (expense)	-	-
Grant Income	-	67,692
Contribution revenue (expense)	-	4,339,688
Gain (loss) on sale of capital assets	-	(688,335)
Interest expense	(7,715,316)	(67,996,801)
Arbitrage rebate and service fees	-	(2,234,812)
Total nonoperating revenues (expenses)	(2,233,781)	(25,933,146)
CHANGE IN NET POSITION	17,214,719	99,415,205
NET POSITION, BEGINNING BALANCE	1,605,678,293	1,523,477,807
NET POSITION, ENDING BALANCE	$ 1,622,893,012	$ 1,622,893,012

WATER SYSTEM
STATEMENT OF CASH FLOWS
FOR THE NINE MONTHS ENDED JUNE 30, 2024

	Current Month	Year to Date
CASH FLOWS FROM OPERATING ACTIVITIES:		
Cash received from customers	$ 38,696,380	$ 359,457,600
Cash received from other funds	-	-
Cash received from (paid to) others	4,063	253,952
Cash paid to suppliers for goods and services	(2,893,470)	(110,156,533)
Cash paid for employees for services	(978,483)	(8,267,642)
Cash paid to other funds	(3,394,254)	(31,915,273)
Net cash provided by operating activities	31,434,236	209,372,104
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:		
Proceeds from (for) the issuance of bonds	-	533,473,000
Cash paid for capital assets	(16,149,657)	(117,990,931)
Proceeds from ECP	-	17,000,000
Interest paid on notes	(7,770)	(1,864,272)
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	-	67,692
Federal program revenues	-	-
Net cash used for capital and related financing activities	(16,157,427)	381,603,414
CASH FLOWS FROM INVESTING ACTIVITIES:		
Sale and maturity of investments	2,924,969	172,635,027
Purchase of investments	(18,740,781)	(162,730,914)
Interest received	4,653,797	39,043,972
Net cash provided by (used for) investing activities	(11,162,015)	48,948,085
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	4,114,794	639,923,603
CASH AND CASH EQUIVALENTS - Beginning of year	953,301,200	317,492,391
CASH AND CASH EQUIVALENTS - End of year	$ 957,415,994	$ 957,415,994
RECONCILIATION OF TOTAL CASH TO THE STATEMENT OF NET POSITION		
Unrestricted cash and cash equivalents	$ 109,212,630	$ 109,212,630
Restricted cash and cash equivalents	848,203,364	848,203,364
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES:		
Operating income	$ 19,448,500	$ 125,348,351
Adjustments to reconcile net income to net cash provided by operating activities:		
Depreciation and amortization	7,698,351	69,269,224
Change in operating assets and liabilities:		
Accounts receivable and deferred billings	(923,319)	1,079,357
Prepaid expenses	(4,499)	59,038
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	162,934	(84,997)
Accounts payable, accrued liabilities and developers' deposit	538,401	(11,459,022)
Accrued vacation and Accrued sick	-	-
Customer advance payments	-	(12,445,794)
Due to/from cities	4,513,868	37,605,947
Total adjustments	11,985,736	84,023,753
NET CASH PROVIDED BY OPERATING ACTIVITIES	$ 31,434,236	$ 209,372,104
NONCASH TRANSACTION DISCLOSURES		
Gain on disposal of capital assets	$ -	$ (79,432)
Interest capitalized on construction	-	-
Amortization of bond-related items	(1,119,035)	(10,071,311)
Change in fair value of investments	(647,156)	(2,699,069)
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
JUNE 30, 2024

	June 30, 2024	September 30, 2023	Increase (Decrease)
ASSETS:			
CURRENT ASSETS:			
Unrestricted Assets:			
Cash and cash equivalents	$ 22,358,467	$ 9,891,209	$ 12,467,258
Investments	3,216,155	1,691,628	1,524,527
Accounts receivable	10,449	3,304,488	(3,294,039)
Due from other funds	-	81,163	(81,163)
Prepaid expenses	592,523	792,706	(200,183)
Unbilled receivables	1,420,816	1,420,816	-
Total unrestricted assets	27,598,410	17,182,010	10,416,400
Restricted Assets:			
Cash and cash equivalents	7,235,947	17,592,201	(10,356,254)
Interest receivable	67,539	106,244	(38,705)
Due from other funds	-	2,774,470	(2,774,470)
Total restricted assets	7,303,486	20,472,915	(13,169,429)
TOTAL CURRENT ASSETS	34,901,896	37,654,925	(2,753,029)
NONCURRENT ASETS:			
Restricted Assets:			
Cash and cash equivalents	234,143,718	226,871,150	7,272,568
Investments	27,540,809	78,392,190	(50,851,381)
LONG-TERM ASSETS:			
Net capital assets	836,361,179	802,766,483	33,594,696
TOTAL NONCURRENT ASSETS	1,098,045,706	1,108,029,823	(9,984,117)
TOTAL ASSETS	1,132,947,602	1,145,684,748	(12,737,146)
DEFERRED OUTFLOWS OF RESOURCES			
Deferred pension outflow	9,532,508	9,532,508	-
Deferred loss on refunding	1,004,233	1,237,103	(232,870)
Deferred OPEB outflow	1,186,757	1,186,757	-
TOTAL DEFERRED OUTFLOWS OF RESOURCES	11,723,498	11,956,368	(232,870)
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	1,144,671,100	1,157,641,116	(12,970,016)
LIABILITIES:			
CURRENT LIABILITIES:			
Payable from Unrestricted Assets:			
Accounts payable and accrued liabilities	2,722,313	4,390,564	(1,668,251)
Due to other funds	139,207	3,432,912	(3,293,705)
Customer advance payments	8,638,200	5,242,598	3,395,602
Due to cities	9,280,964	-	9,280,964
Total payable from unrestricted assets	20,780,684	13,066,074	7,714,610
Payable from Restricted Assets:			
Accounts payable	25,542,582	37,109,101	(11,566,519)
Due to other funds	-	54,152	(54,152)
Accrued interest on notes	205,092	235,430	(30,338)
Accrued interest - revenue bonds	1,101,735	4,629,399	(3,527,664)
Current portion of notes payable	38,000,000	33,000,000	5,000,000
Current portion of revenue bonds	24,195,000	22,525,000	1,670,000
Total payable from restricted assets	89,044,409	97,553,082	(8,508,673)
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	806,453,763	832,228,517	(25,774,754)
Total long-term liabilities	825,333,755	851,108,509	(25,774,754)
TOTAL LIABILITIES	935,158,848	961,727,665	(26,568,817)
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	935,965,636	962,534,453	(26,568,817)
NET POSITION:			
Net investment in capital assets	167,584,941	151,275,318	16,309,623
Restricted for debt service	43,270,312	48,682,924	(5,412,612)
Unrestricted	(2,149,789)	(4,851,579)	2,701,790
TOTAL NET POSITION	$ 208,705,464	$ 195,106,663	$ 13,598,801

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

	Current Month	Year to Date
OPERATING REVENUES:		
Charges for services	$ 9,073,105	$ 80,332,676
Deferred charges for services	$ (1,030,709)	(9,280,964)
Other Operating revenues	(25,930)	101,476
Total operating revenue	8,016,466	71,153,188
OPERATING EXPENSES:		
Personnel	1,275,399	13,079,928
Chemicals	580,557	4,081,000
Other operating supplies	520,332	4,112,603
Electric power	351,632	2,838,321
Consulting	34,183	193,552
Maintenance	261,671	1,355,145
Shared services	1,209,630	10,815,090
Other operating services	772,504	8,529,646
Total operating expenses excluding depreciation and amortization	5,005,908	45,005,285
EXCESS OF REVENUES OVER EXPENSES BEFORE DEPRECIATION AND AMORTIZATION	3,010,558	26,147,903
Depreciation/amortization expense	1,326,614	11,899,342
Total depreciation and amortization	1,326,614	11,899,342
OPERATING INCOME (LOSS)	1,683,944	14,248,561
NONOPERATING REVENUES (EXPENSES):		
Investment income	1,297,313	12,727,250
Miscellaneous revenue (expense)	-	-
Contributions revenue (expense)	-	-
Gain (loss) on sale of capital assets	-	63,093
Interest expense	(952,082)	(10,093,560)
Arbitrage rebate and service fees	-	(3,346,543)
Total nonoperating revenue (expenses)	345,231	(649,760)
CHANGE IN NET POSITION	2,029,175	13,598,801
NET POSITION, BEGINNING BALANCE	206,676,289	195,106,663
NET POSITION, ENDING BALANCE	$ 208,705,464	$ 208,705,464

REGIONAL WASTEWATER SYSTEM
STATEMENT OF CASH FLOWS
FOR THE NINE MONTHS ENDED JUNE 30, 2024

	Current Month	Year to Date
CASH FLOWS FROM OPERATING ACTIVITIES:		
Cash received from customers	$ 9,073,370	$ 87,034,340
Cash received from other funds	42,861	385,193
Cash received from (paid to) others	-	161,561
Cash paid to suppliers for goods and services	(2,594,729)	(25,693,494)
Cash paid for employee services	(917,532)	(8,168,692)
Cash paid to other funds	(1,475,735)	(13,487,057)
Net cash provided by operating activities	4,128,235	40,231,851
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:		
Proceeds from the issuance of bonds	-	-
Proceeds from ECP	-	5,000,000
Cash paid for capital assets	(3,648,645)	(60,574,908)
Interest paid on notes	(1,943)	(1,110,251)
Interest paid on long-term debt	(6,944,098)	(13,888,196)
Principal payments on long-term debt	(22,525,000)	(22,525,000)
Payments for bond issue costs	-	-
Arbitrage Rebate and services	-	-
Federal program Revenues	-	-
Net cash used for capital and related financing activities	(33,119,686)	(93,098,355)
CASH FLOWS FROM INVESTING ACTIVITIES:		
Sale and maturity of investments	243,747	67,481,421
Purchase of investments	(1,000,000)	(18,496,637)
Interest received	1,211,112	13,265,292
Net cash provided by (used for) investing activities	454,859	62,250,076
NET INCREASE (DECREASE) IN CASH	(28,536,592)	9,383,572
CASH AND CASH EQUIVALENTS - Beginning of year	292,274,724	254,354,560
CASH AND CASH EQUIVALENTS - End of year	$ 263,738,132	$ 263,738,132
RECONCILIATION OF TOTAL CASH TO THE STATEMENT OF NET POSITION		
Unrestricted cash and cash equivalents	$ 22,358,467	$ 22,358,467
Restricted cash and cash equivalents	241,379,665	241,379,665
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES:		
Operating income	$ 1,683,944	$ 14,248,561
Adjustments to reconcile net income to net cash provided by operating activities:		
Depreciation and amortization	1,326,614	11,899,342
Change in operating assets and liabilities:		
Accounts receivable and deferred billings	(10,671)	3,332,744
Prepaid expense	-	200,182
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	24,398	(438,073)
Accounts payable, accrued liabilities and developers' deposits	73,241	(1,687,471)
Accrued vacation and Accrued sick	-	-
Customers advance payments	-	3,395,602
Due to/from Cities	1,030,709	9,280,964
Total adjustments	2,444,291	25,983,290
Net cash provided by operating activities	$ 4,128,235	$ 40,231,851
NONCASH TRANSACTION DISCLOSURES		
Gain (loss) on disposal of capital assets	$ -	$ -
Interest capitalized on construction	-	-
Amortization of bond-related items	(149,653)	(1,346,884)
Change in fair value of investments	(87,252)	(704,141)
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
JUNE 30, 2024

	June 30, 2024	September 30, 2023	Increase (Decrease)
ASSETS:			
CURRENT ASSETS:			
Unrestricted Assets:			
Cash and cash equivalents	$ 12,310,992	$ 9,704,952	$ 2,606,040
Investments	10,868,215	5,144,112	5,724,103
Accounts receivable	437,614	301,930	135,684
Due from other funds	136,532	707,066	(570,534)
Prepaid expenses	58,947	451,078	(392,131)
Unbilled receivables	1,023,545	1,023,545	-
Total unrestricted assets	24,835,845	17,332,683	7,503,162
Restricted Assets:			
Cash and cash equivalents	5,271,451	1,044,900	4,226,551
Interest receivable	57,052	4,649	52,403
Due from other funds	-	2,058,900	(2,058,900)
Unbilled receivables	9,482,010	9,482,010	-
Total restricted assets	14,810,513	12,590,459	2,220,054
TOTAL CURRENT ASSETS	39,646,358	29,923,142	9,723,216
NONCURRENT ASSETS:			
Restricted assets:			
Cash and cash equivalents	39,626,530	54,023,093	(14,396,563)
Investments	11,600,980	4,038,170	7,562,810
LONG-TERM ASSETS:			
Net capital assets	133,099,810	125,508,292	7,591,518
TOTAL NONCURRENT ASSETS	184,327,320	183,569,555	757,765
TOTAL ASSETS	223,973,678	213,492,697	10,480,981
DEFERRED OUTFLOWS OF RESOURCES			
Deferred pension outflow	8,379,759	8,379,759	-
Deferred loss on refundings	575,402	683,834	(108,432)
Deferred OPEB outflow	916,884	916,884	-
TOTAL DEFERRED OUTFLOWS OF RESOURCES	9,872,045	9,980,477	(108,432)
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	233,845,723	223,473,174	10,372,549
LIABILITIES:			
CURRENT LIABILITIES:			
Payable from Unrestricted Assets:			
Accounts payable and other liabilities	1,894,779	3,035,870	(1,141,091)
Due to other funds	7,575	2,080,986	(2,073,411)
Customer advance payments	2,200,045	1,140,321	1,059,724
Due to cities	6,869,945	-	6,869,945
Total payable from unrestricted assets	10,972,344	6,257,177	4,715,167
Payable from Restricted Assets:			
Accounts payable	20,043,133	19,099,854	943,279
Accrued landfill closure and post-closure care cost	6,646,320	6,646,320	-
Accrued interest payable on revenue bonds	1,063,094	287,735	775,359
Current portion of revenue bonds	4,635,000	4,635,000	-
Total payable from restricted assets	32,387,547	30,668,909	1,718,638
LONG-TERM LIABILITIES:			
Accrued landfill closure costs	2,835,690	2,835,690	-
Accured 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	75,006,008	75,440,460	(434,452)
Total long-term liabilities	93,682,251	94,116,703	(434,452)
TOTAL LIABILITIES	137,042,142	131,042,789	5,999,353
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	137,803,798	131,804,445	5,999,353
NET POSITION:			
Net investment in capital assets	79,639,414	81,725,580	(2,086,166)
Restricted for debt service	9,844,576	6,173,209	3,671,367
Unrestricted	6,557,935	3,769,940	2,787,995
TOTAL NET POSITION	$ 96,041,925	$ 91,668,729	$ 4,373,196

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

	Current Month	Year to Date
OPERATING REVENUES:		
Charges for services	$ 3,732,397	$ 31,473,942
Deferred charges for services	(743,847)	(6,869,945)
Other operating revenues	204,842	2,076,260
Total operating revenue	3,193,392	26,680,257
OPERATING EXPENSES:		
Personnel	1,036,799	10,522,215
Chemicals	45,704	111,690
Other operating supplies	510,206	3,890,792
Electric power	19,988	190,311
Consulting	34,032	274,284
Maintenance	60,363	635,149
Shared services	333,808	3,075,125
Other operating services	436,662	3,021,139
Total operating expenses excluding depreciation/amortization	2,477,562	21,720,705
EXCESS OF REVENUES OVER EXPENSES BEFORE DEPRECIATION/AMORTIZATION	715,830	4,959,552
Depreciation/Amortization expense	617,399	5,502,710
Total depreciation/amortization	617,399	5,502,710
OPERATING INCOME (LOSS)	98,431	(543,158)
NONOPERATING REVENUES (EXPENSES)		
Investment income	262,324	2,309,332
Miscellaneous revenue (expense)	-	-
Contribution revenue (expense)	-	-
Gain (loss) on sale of capital assets	-	4,965,213
Interest expense - long term debt	(229,550)	(2,175,745)
Arbitrage rebate and service fees	-	(182,446)
Total nonoperating revenue (expenses)	32,774	4,916,354
CHANGE IN NET POSITION	131,205	4,373,196
NET POSITION, BEGINNING BALANCE	95,910,720	91,668,729
NET POSITION, ENDING BALANCE	$ 96,041,925	$ 96,041,925

REGIONAL SOLID WASTE SYSTEM
STATEMENT OF CASH FLOWS
FOR THE NINE MONTHS ENDED JUNE 30, 2024

	Current Month	Year to Date
CASH FLOWS FROM OPERATING ACTIVITIES:		
Cash received from customers	$ 3,515,399	$ 30,493,691
Cash received from other funds	352,935	3,421,949
Cash received from (paid to) others	134,700	1,688,607
Cash paid to suppliers for goods and services	(1,200,441)	(13,160,550)
Cash paid for employee services	(765,012)	(6,855,601)
Cash paid to other funds	(333,250)	(3,079,900)
Net cash provided by operating activities	1,704,331	12,508,196
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:		
Proceeds from (for) the issuance of bonds	-	-
Cash paid for capital assets	(22,546)	(8,116,372)
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	(22,546)	(9,842,778)
CASH FLOWS FROM INVESTING ACTIVITIES:		
Sale and maturity of investments	4,387,453	15,492,474
Purchases of investments	(4,456,797)	(28,620,344)
Interest received	417,470	2,898,480
Net cash provided by (used for) investing activities	348,126	(10,229,390)
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	2,029,911	(7,563,972)
CASH AND CASH EQUIVALENTS - Beginning of year	55,179,062	64,772,945
CASH AND CASH EQUIVALENTS - End of year	$ 57,208,973	$ 57,208,973
RECONCILIATION OF TOTAL CASH TO THE STATEMENT OF NET POSITION		
Unrestricted cash and cash equivalents	$ 12,310,992	$ 12,310,992
Restricted cash and cash equivalents	44,897,981	44,897,981
PROVIDED BY OPERATING ACTIVITIES:		
Operating income	$ 98,431	$ (543,158)
Adjustments to reconcile net income to net cash provided by operating activities:		
Depreciation and amortization	617,399	5,502,710
Change in operating assets and liabilities:		
Accounts receivable and deferred billings	(42,507)	(188,087)
Prepaid expense	-	392,131
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	(54,172)	556,022
Accounts payable, accrued liabilities and developers' deposits	341,333	(1,141,091)
Accrued vacation and Accrued sick	-	-
Landfill liability	-	-
Customers advance payments	-	1,059,724
Due to Cities	743,847	6,869,945
Total adjustments	1,605,900	13,051,354
Net cash provided by operating activities	$ 1,704,331	$ 12,508,196
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)	(326,020)
Change in fair value of investments	8,808	(34,259)
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
JUNE 30, 2024

	June 30, 2024	September 30, 2023	Increase (Decrease)
ASSETS:			
CURRENT ASSETS:			
Current Assets:			
Cash and cash equivalents	$ 10,318,401	$ 7,621,598	$ 2,696,803
Investments	1,225,135	1,739,507	(514,372)
Accounts receivable	5,136	991,414	(986,278)
Due from other funds	2,834	13,401	(10,567)
Prepaid expenses	99,456	133,254	(33,798)
Unbilled receivables	221,939	221,939	-
Total unrestricted assets	11,872,901	10,721,113	1,151,788
Restricted Assets:			
Cash and cash equivalents	4,947,870	10,668,888	(5,721,018)
Interest receivable	46,624	84,789	(38,165)
Due from other funds	-	1,658,162	(1,658,162)
Total restricted assets	4,994,494	12,411,839	(7,417,345)
TOTAL CURRENT ASSETS	16,867,395	23,132,952	(6,265,557)
NONCURRENT ASSETS:			
Restircted assets:			
Cash and cash equivalents	63,896,222	60,453,461	3,442,761
Investments	16,181,369	36,018,888	(19,837,519)
LONG-TERM ASSETS:			
Net capital assets	506,517,805	469,475,184	37,042,621
TOTAL NONCURRENT ASSETS	586,595,396	565,947,533	20,647,863
TOTAL ASSETS	603,462,791	589,080,485	14,382,306
DEFERRED OUTFLOWS OF RESOURCES			
Deferred pension inflow	1,388,804	1,388,804	-
Deferred loss on refundings	927,182	1,132,070	(204,888)
Deferred OPEB inflow	225,385	225,385	-
TOTAL DEFERRED OUTFLOWS OF RESOURCES	2,541,371	2,746,259	(204,888)
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	606,004,162	591,826,744	14,177,418
LIABILITIES:			
CURRENT LIABILITIES:			
Payable from Unrestricted Assets:			
Accounts payable and other liabilities	1,686,642	2,684,712	(998,070)
Due to other funds	42,103	1,759,651	(1,717,548)
Customer advance payments	4,351,595	2,001,368	2,350,227
Due to cities	1,685,530	-	1,685,530
Total payable from unrestricted assets	7,765,870	6,445,731	1,320,139
Payable from Restricted Assets:			
Accounts payable	12,352,087	12,925,221	(573,134)
Due to other funds	-	67,281	(67,281)
Accrued interest on notes	202,139	121,282	80,857
Accrued interest - revenue bonds	978,024	4,172,906	(3,194,882)
Current portion of notes payable	42,000,000	17,000,000	25,000,000
Current portion of revenue bonds	15,685,000	16,095,000	(410,000)
Total payable from restricted assets	71,217,250	50,381,690	20,835,560
LONG-TERM LIABILITIES:			
Accured 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	343,099,511	360,624,638	(17,525,127)
Total long-term liabilities	345,998,894	363,524,021	(17,525,127)
TOTAL LIABILITIES	424,982,014	420,351,442	4,630,572
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	424,995,890	420,365,318	4,630,572
NET POSITION:			
Net investment in capital assets	156,453,967	143,955,822	12,498,145
Restricted for debt service	21,746,344	24,529,292	(2,782,948)
Unrestricted	2,807,961	2,976,312	(168,351)
TOTAL NET POSITION	$ 181,008,272	$ 171,461,426	$ 9,546,846

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

	Current Month	Year to Date
OPERATING REVENUES:		
Charges for services	$ 4,657,453	$ 40,982,847
Deferred charges for services	(234,363)	(1,685,530)
Other operating revenues	5	9,280
Total operating revenue	4,423,095	39,306,597
OPERATING EXPENSES:		
Personnel	245,392	2,386,618
Chemicals	401,958	3,550,986
Other operating supplies	41,418	737,394
Electric power	159,677	1,135,004
Consulting	67,412	234,368
Maintenance	550,092	3,555,814
Shared services	570,854	5,181,678
Other operating services	155,152	1,634,085
Total operating expenses excluding depreciation/amortization	2,191,955	18,415,947
EXCESS OF REVENUES OVER EXPENSES BEFORE DEPRECIATION/AMORTIZATION	2,231,140	20,890,650
Depreciation/Amortization expense	750,828	6,720,734
Total depreciation/amortization	750,828	6,720,734
OPERATING INCOME (LOSS)	1,480,312	14,169,916
NONOPERATING REVENUES (EXPENSES):		
Investment income	404,200	4,426,872
Miscellaneous revenue (expense)	-	-
Contribution revenue (expense)	-	-
Gain (loss) on sale of capital assets	-	14,846
Interest expense	(800,646)	(8,522,864)
Arbitrage rebate and service fees	-	(541,924)
Total nonoperating revenue (expenses)	(396,446)	(4,623,070)
CHANGE IN NET POSITION	1,083,866	9,546,846
NET POSITION, BEGINNING BALANCE	179,924,406	171,461,426
NET POSITION, ENDING BALANCE	$ 181,008,272	$ 181,008,272

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

	Current Month	Year to Date
CASH FLOWS FROM OPERATING ACTIVITIES:		
Cash received from customers	$ 4,657,453	$ 44,322,572
Cash received from other funds	5,007	42,361
Cash received from (paid to) others	-	24,056
Cash paid to suppliers for goods and services	(1,327,045)	(13,061,629)
Cash paid for employee services	(186,529)	(1,555,364)
Cash paid to other funds	(519,175)	(4,878,753)
Net cash provided by operating activities	2,629,711	24,893,243
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:		
Proceeds from issuance of bonds	-	-
Proceeds from ECP	3,000,000	25,000,000
Cash paid for capital assets	(2,566,490)	(45,035,634)
Interest paid on notes	-	(753,410)
Interest paid on long-term debt	(6,259,359)	(12,518,718)
Principal payments on long-term debt	(16,095,000)	(16,095,000)
Payments for bond issue costs	-	-
Federal program revenues	-	-
Net cash used for capital and related financing activities	(21,920,849)	(49,402,762)
CASH FLOWS FROM INVESTING ACTIVITIES:		
Sale and maturity of investments	243,747	37,238,066
Purchases of investments	(978,360)	(16,889,831)
Interest received	374,304	4,579,830
Net cash provided by (used for) investing activities	(360,309)	24,928,065
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	(19,651,447)	418,546
CASH AND CASH EQUIVALENTS - Beginning of year	98,813,940	78,743,947
CASH AND CASH EQUIVALENTS - End of year	$ 79,162,493	$ 79,162,493
RECONCILIATION OF TOTAL CASH TO THE STATEMENT OF NET POSITION		
Unrestricted cash and cash equivalents	$ 10,318,401	$ 10,318,401
Restricted cash and cash equivalents	68,844,092	68,844,092
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES:		
Operating income	$ 1,480,312	$ 14,169,916
Adjustments to reconcile net income to net cash provided by operating activities:		
Depreciation and amortization	750,828	6,720,734
Change in operating assets and liabilities:		
Accounts receivable and deferred billings	(32,397)	1,024,443
Prepaid expense	-	33,798
Pension deferred outflows	-	-
OPEB deferred outflows	-	-
Net pension liability	-	-
Pension deferred inflows	-	-
OPEB deferred inflows	-	-
Net OPEB liability	-	-
Due to/from other funds	14,699	(48,821)
Account payable, accrued liabilties and developers' deposits	181,906	(1,042,584)
Accrued vacation and Accrued sick	-	-
Customers advance payments	-	2,350,227
Due to Cities	234,363	1,685,530
Total adjustments	1,149,399	10,723,327
Net cash provided by operating activities	$ 2,629,711	$ 24,893,243
NONCASH TRANSACTION DISCLOSURES		
Gain (loss) on disposal of capital assets	$ -	$ -
Interest capitalized on construction	-	-
Amortization of bond-related items	(181,693)	(1,635,239)
Change in fair value of investments	(20,518)	(232,079)
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
JUNE 30, 2024

	June 30, 2024	September 30, 2023	Increase (Decrease)
ASSETS:			
CURRENT ASSETS:			
Unrestricted Assets:			
Cash and cash equivalents	$ 20,205,868	$ 14,596,417	$ 5,609,451
Investments	-	-	-
Accounts receivable	3,192	2,170,950	(2,167,758)
Due from other funds	24,173	38,211	(14,038)
Prepaid expenses	332,460	411,516	(79,056)
Unbilled receivables	422,199	422,199	-
Total unrestricted assets	20,987,892	17,639,293	3,348,599
Restricted Assets:			
Cash and cash equivalents	8,232,559	10,405,048	(2,172,489)
Investments	-	-	-
Interest receivable	165,853	100,840	65,013
Due from other funds	-	2,040,456	(2,040,456)
Total restricted assets	8,398,412	12,546,344	(4,147,932)
TOTAL CURRENT ASSETS	29,386,304	30,185,637	(799,333)
NONCURRENT ASSETS:			
Restricted Assets:			
Cash and cash equivalents	170,323,630	66,660,866	103,662,764
Investments	27,011,423	64,051,018	(37,039,595)
LONG-TERM ASSETS:			
Net capital assets	312,888,486	286,582,592	26,305,894
TOTAL NONCURRENT ASSETS	510,223,539	417,294,476	92,929,063
TOTAL ASSETS	539,609,843	447,480,113	92,129,730
DEFERRED OUTFLOWS OF RESOURCES			
Deferred pension outflow	4,372,683	4,372,683	-
Deferred loss on refunding	549,391	712,831	(163,440)
Deferred OPEB outflow	623,686	623,686	-
TOTAL DEFERRED OUTFLOWS OF RESOURCES	5,545,760	5,709,200	(163,440)
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	545,155,603	453,189,313	91,966,290
LIABILITIES:			
CURRENT LIABILITIES:			
Payable from Unrestricted Assets:			
Accounts payable and other liabilities	8,409,861	7,624,445	785,416
Due to other funds	166,958	2,429,864	(2,262,906)
Customer advance payments	5,115,657	2,224,495	2,891,162
Current notes payable	-	-	-
Due to cities	3,162,083	-	3,162,083
Total payable from unrestricted assets	16,854,559	12,278,804	4,575,755
Payable from Restricted Assets:			
Accounts payable	5,111,325	6,927,727	(1,816,402)
Due to other funds	-	24,875	(24,875)
Accrued interest - revenue bonds	1,190,793	3,455,871	(2,265,078)
Current portion of revenue bonds	15,255,000	13,605,000	1,650,000
Total payable from restricted assets	21,557,118	24,013,473	(2,456,355)
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	370,403,554	290,321,385	80,082,169
Total long-term liabilities	379,046,139	298,963,970	80,082,169
TOTAL LIABILITIES	417,457,816	335,256,247	82,201,569
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	418,637,939	336,436,370	82,201,569
NET POSITION:			
Net investments in capital assets	92,681,040	87,203,475	5,477,565
Restricted for debt service	34,529,625	29,014,909	5,514,716
Unrestricted	(693,001)	534,559	(1,227,560)
TOTAL NET POSITION	$ 126,517,664	$ 116,752,943	$ 9,764,721

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

	Current Month	Year to Date
OPERATING REVENUES:		
Charges for services	$ 5,109,955	$ 47,787,257
Deferred charges for services	(126,573)	(3,162,083)
Other operating revenues	28,746	299,655
Total operating revenue	5,012,128	44,924,829
OPERATING EXPENSES:		
Personnel	629,212	6,510,504
Chemicals	257,187	2,034,264
Other operating supplies	173,014	1,584,527
Electric power	237,749	1,902,153
Consulting	137,525	1,467,023
Maintenance	13,498	316,986
Shared Services	729,907	6,126,827
Other operating services	400,283	6,774,254
Total operating expenses excluding depreciation and amortization	2,578,375	26,716,538
EXCESS OF REVENUES OVER EXPENSES BEFORE DEPRECIATION AND AMORTIZATION	2,433,753	18,208,291
Depreciation/Amortization expense	706,448	6,345,345
Total depreciation and amortization	706,448	6,345,345
OPERATING INCOME (LOSS)	1,727,305	11,862,946
NONOPERATING REVENUES (EXPENSES):		
Investment income	949,254	6,363,592
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	(1,069,006)	(7,418,446)
Arbitrage rebate and service fees	856	(1,046,053)
Total nonoperating revenue (expenses)	(118,896)	(2,098,225)
CHANGE IN NET POSITION	1,608,409	9,764,721
NET POSITION, BEGINNING BALANCE	124,909,255	116,752,943
NET POSITION, ENDING BALANCE	$ 126,517,664	$ 126,517,664

SMALL SYSTEMS
STATEMENT OF CASH FLOWS
FOR THE NINE MONTHS ENDED JUNE 30, 2024

	Current Month	Year to Date
CASH FLOWS FROM OPERATING ACTIVITIES:		
Cash received from customers	$ 5,811,011	$ 52,923,505
Cash received from other funds	-	-
Cash received from (paid to) others	-	43,660
Cash paid to suppliers for goods and services	(1,133,066)	(14,480,661)
Cash paid for employee services	(454,494)	(4,101,061)
Cash paid to other funds	(855,085)	(7,638,720)
Net cash provided by operating activities	3,368,366	26,746,723
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:		
Proceeds from (for) the issuance of bonds	-	97,753,402
Cash paid for capital assets	(2,229,562)	(35,572,097)
Loan from Water	-	-
Interest paid on long-term debt	(5,260,331)	(10,444,135)
Principal payments on long-term debt	(13,605,000)	(13,605,000)
Payments from (for) bond issue costs	-	(1,492,182)
Arbitrage rebate and service fees	-	(11,909)
Grant Income	-	-
Net cash used for capital and related financing activities	(21,094,893)	36,628,079
CASH FLOWS FROM INVESTING ACTIVITIES:		
Sale and maturity of investments	-	63,403,527
Purchase of investments	(4,435,156)	(27,060,582)
Interest received	935,061	7,381,979
Net cash provided by (used for) investing activities	(3,500,095)	43,724,924
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	(21,226,622)	107,099,726
CASH AND CASH EQUIVALENTS - Beginning of year	219,988,679	91,662,331
CASH AND CASH EQUIVALENTS - End of year	$ 198,762,057	$ 198,762,057
RECONCILIATION OF TOTAL CASH TO THE STATEMENT OF NET POSITION		
Unrestricted cash and cash equivalents	$ 20,205,868	$ 20,205,868
Restricted cash and cash equivalents	178,556,189	178,556,189
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES:		
Operating income	$ 1,727,305	11,862,946
Adjustments to reconcile net income to net cash provided by operating activities:		
Depreciation and Amortization	706,448	6,345,345
Change in operating assets and liabilities:		
Accounts receivable and deferred billings	624,271	2,102,745
Prepaid expense	-	79,055
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	42,483	(208,412)
Accts payable, accrued liabilities and developers deposits	141,286	511,800
Accrued vacation and Accrued sick	-	-
Customers advance payments	-	2,891,161
Due to Cities	126,573	3,162,083
Total adjustments	1,641,061	14,883,777
Net cash provided by operating activities	$ 3,368,366	$ 26,746,723
NONCASH TRANSACTION DISCLOSURES		
Gain (loss) on disposal of capital assets		
Interest capitalized on construction	-	-
Amortization of bond-related items	(121,790)	(760,609)
Change in fair value of investments	(12,903)	(259,793)
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
JUNE 30, 2024

FUND	CASH	INVESTMENTS AT COST	TOTAL
CONSTRUCTION FUNDS:			
Regional Water System - Capital Improvement Fund	$ 1	$ 105,584,841	$ 105,584,842
Regional Water System - 2017 SWIFT - LBCR	-	1,028,604	1,028,604
Regional Water System - 2017 SWIFT - TRT & DIST	-	724,126	724,126
Regional Water System - 2018 SWIFT - LBCR	40	5,581,299	5,581,339
Regional Water System - 2018 SWIFT - TRT & DIST	-	1,051,194	1,051,194
Regional Water System - 2018A SWIFT - LBCR	-	2,020,303	2,020,303
Regional Water System - 2018A SWIFT - TRT & DIST	-	11,638,115	11,638,115
Regional Water System - 2019 SWIFT - LBCR	-	19,166,929	19,166,929
Regional Water System - 2019 SWIFT - TRT & DIST	-	20,642,579	20,642,579
Regional Water System - 2023 SWIFT - CNST/ESC	-	229,657,326	229,657,326
Regional Water System - 2019	-	19,074,114	19,074,114
Regional Water System - 2021	-	11,972,328	11,972,328
Regional Water System - 2023 SWIFT - TRT & DIST	-	294,676,023	294,676,023
Regional Water System - 2018 SWIFT - WORKING CAPITAL	-	26,426,369	26,426,369
Regional Water System - 2018A SWIFT - WORKING CAPITAL	-	16,231,767	16,231,767
Regional Wastewater System - Capital Improvement Fund	-	5,566,785	5,566,785
Regional Wastewater System - 2017	-	93,998	93,998
Regional Wastewater System - 2018	-	174,620	174,620
Regional Wastewater System - 2019	-	1,177,309	1,177,309
Regional Wastewater System - 2020A	-	4,177,327	4,177,327
Regional Wastewater System - 2021A	-	1,032,778	1,032,778
Regional Wastewater System - 2020 CWSRF	-	117,139,637	117,139,637
Regional Wastewater System - 2020 CWSRF - CNST/ESC	-	53,194,125	53,194,125
Regional Wastewater System - 2021 CWSRF	-	582,419	582,419
Regional Wastewater System - 2021 CWSRF - CNST/ESC	-	35,982,759	35,982,759
Regional Solid Waste System - Capital Improvement Fund	-	18,275,138	18,275,138
Regional Solid Waste System - 2022	-	2,335,060	2,335,060
Regional Solid Waste System - 2023	-	23,499,298	23,499,298
Upper East Fork Interceptor System - Capital Improvement Fund	-	7,375,260	7,375,260
Upper East Fork Interceptor System - 2017	-	1,642,462	1,642,462
Upper East Fork Interceptor System - 2018	-	4,681,239	4,681,239
Upper East Fork Interceptor System - 2019	-	15,384,005	15,384,005
Upper East Fork Interceptor System - 2020	-	22,680,634	22,680,634
Upper East Fork Interceptor System - 2021	-	7,827,863	7,827,863
Buffalo Creek Interceptor - Capital Improvement Fund	-	70,599	70,599
Buffalo Creek Interceptor - 2019	-	18,931	18,931
Buffalo Creek Interceptor - 2020	-	2,365,554	2,365,554
Buffalo Creek Interceptor - 2024	-	8,348,439	8,348,439
Buffalo Creek Interceptor - 2022 CWSRF	-	1,697,288	1,697,288
Buffalo Creek Interceptor - 2022 PF CWSRF - CNST/ESC	-	1,092,355	1,092,355
Buffalo Creek Interceptor - 2022 CWSRF - CNST/ESC	-	37,283,098	37,283,098
McKinney Interceptor - Capital Improvement Fund	-	32,957	32,957
Muddy Creek WWTP - Capital Improvement Fund	-	310,250	310,250
Muddy Creek WWTP - 2019	0	67,154	67,155
Muddy Creek WWTP - 2021	-	2,962,395	2,962,395
Muddy Creek WWTP - 2024	-	81,842,027	81,842,027
Mustang Creek Interceptor - Capital Improvement Fund	-	452,678	452,678
Mustang Creek Interceptor - 2019	-	1,416	1,416
Mustang Creek Interceptor - 2020	-	889,800	889,800
Panther Creek Wastewater Treatment Plant - Capital Improvement Fund	-	901,597	901,597
Panther Creek Wastewater Treatment Plant - 2020	5	243,122	243,128
Parker Creek WW Interceptor System - Capital Improvement Fund	-	568,236	568,236
Parker Creek Parallel WW Interceptor System - Capital Improvement Fund	-	2,911	2,911
Parker Creek Parallel WW Interceptor System - 2016	-	6,185	6,185
Sabine Creek Wastewater Treatment Plant - Capital Improvement Fund	-	5,114	5,114
Sabine Creek Wastewater Treatment Plant - 2020	-	1,354	1,354
Sabine Creek Wastewater Treatment Plant - 2022	-	30,191,515	30,191,515
Sabine Creek WW Interceptor System - Capital Improvement Fund	-	115,337	115,337
Stewart Creek West Wastewater Treatment Plant - Capital Improvement Fund	-	1,544,893	1,544,893
TOTAL	$ 47	$ 1,259,313,842	$ 1,259,313,889

SCHEDULE OF CASH AND INVESTMENTS
JUNE 30, 2024

FUND	CASH	INVESTMENTS AT COST	TOTAL
CONSTRUCTION FUNDS - ECP:			
Regional Water System - ECP	$ -	$ 1,634,370	$ 1,634,370
Regional Wastewater System - ECP	-	1,619,618	1,619,618
Upper East Fork Interceptor - ECP	-	2,968,980	2,968,980
TOTAL	$ -	$ 6,222,968	$ 6,222,968
TOTAL CONSTRUCTION FUNDS:	$ 46.86	$ 1,265,536,810	$ 1,265,536,857
INTEREST AND SINKING FUNDS:			
Regional Water System	$ -	$ 157,559,992	$ 157,559,992
Regional Wastewater System	-	7,030,417	7,030,417
Regional Solid Waste System	-	5,271,451	5,271,451
Upper East Fork Interceptor System	-	4,947,870	4,947,870
Buffalo Creek Interceptor	-	863,280	863,280
Lower East Fork Interceptor	-	146,299	146,299
Muddy Creek Interceptor	-	4,029	4,029
Muddy Creek Wastewater Treatment Plant	-	3,873,936	3,873,936
Mustang Creek Interceptor System	-	1,466,330	1,466,330
Panther Creek Wastewater Treatment Plant	-	563,646	563,646
Parker Creek Parallel Interceptor	-	25,366	25,366
Rockwall - Heath Water Storage Facilities	-	16,248	16,248
Rockwall South (Buffalo) Wastewater Treatment Plant - 2008	-	31,248	31,248
Rockwall Water Pump Station Facilities	-	22,459	22,459
Sabine Creek Wastewater Treatment Plant	-	558,730	558,730
Stewart Creek West Wastewater Treatment Plant - 2015	-	567,001	567,001
Terrell Water Transmission Facilities	-	93,987	93,987
TOTAL	$ -	$ 183,042,288	$ 183,042,288
INTEREST AND SINKING FUNDS - ECP:			
Regional Water System - ECP	$ -	$ 390,416	$ 390,416
Regional Wastewater System - ECP	-	205,530	205,530
TOTAL	$ -	$ 595,947	$ 595,947
TOTAL INTEREST AND SINKING FUNDS:	$ -	$ 183,638,235	$ 183,638,235
DEBT SERVICE RESERVE FUNDS:			
Regional Water System	$ -	$ 149,511,550	$ 149,511,550
Regional Wastewater System	-	37,553,620	37,553,620
Regional Solid Waste System	-	5,629,448	5,629,448
Upper East Fork Interceptor System	-	17,967,696	17,967,696
Buffalo Creek Interceptor	-	4,180,096	4,180,096
Lower East Fork Interceptor	-	1,358,238	1,358,238
Muddy Creek Interceptor	-	26,096	26,096
Muddy Creek Wastewater Treatment Plant	-	5,959,613	5,959,613
Mustang Creek Interceptor System	-	1,761,603	1,761,603
Panther Creek Wastewater Treatment Plant	-	1,697,670	1,697,670
Parker Creek Parallel Interceptor	-	209,121	209,121
Rockwall - Heath Water Storage Facilities	-	193,003	193,003
Rockwall South (Buffalo) Wastewater Treatment Plant - 2008	-	254,187	254,187
Rockwall Water Pump Station Facilities	-	175,195	175,195
Sabine Creek Wastewater Treatment Plant	-	5,884,594	5,884,594
Stewart Creek West Wastewater Treatment Plant - 2015	-	4,993,232	4,993,232
Terrell Water Transmission Facilities	-	785,123	785,123
TOTAL DEBT SERVICE RESERVE FUNDS	$ -	$ 238,140,084	$ 238,140,084
ARBITRAGE LIABILITY FUNDS:			
Regional Water System - 2019 SWIFT	$ -	$ 1,058,252	$ 1,058,252
Regional Water System - 2019A	-	1,119,218	1,119,218
Regional Water System - 2021A	-	9,132	9,132
Regional Water System - 2023 ECP	-	73,533	73,533

SCHEDULE OF CASH AND INVESTMENTS
JUNE 30, 2024

FUND	CASH	INVESTMENTS AT COST	TOTAL
ARBITRAGE LIABILITY FUNDS (Continued):			
Regional Wastewater System - 2019	$ -	$ 31,251	$ 31,251
Regional Wastewater System - 2020A	-	30,002	30,002
Regional Wastewater System - 2020 CWSRF	-	2,326,476	2,326,476
Regional Wastewater System - 2021 CWSRF	-	1,982,236	1,982,236
Regional Wastewater System - 2023 ECP	-	52,312	52,312
Regional Solid Waste System - 2022	-	67,733	67,733
Regional Solid Waste System - 2023	-	116,780	116,780
Upper East Fork Interceptor System - 2019	-	324,235	324,235
Upper East Fork Interceptor System - 2020	-	191,138	191,138
Upper East Fork Interceptor System - 2023 ECP	-	32,691	32,691
Buffalo Creek Interceptor - 2019	-	6,809	6,809
Buffalo Creek Interceptor - 2022 CWSRF	-	661,353	661,353
Lower East Fork Interceptor	-	1,284	1,284
Muddy Creek Regional Wastewater System - 2016	-	3,052	3,052
Muddy Creek Regional Wastewater System - 2019	-	-	-
Muddy Creek Regional Wastewater System - 2021	-	2,840	2,840
Mustang Creek Interceptor - 2020	-	10,615	10,615
Panther Creek Regional Wastewater System - 2020	-	29,801	29,801
Sabine Creek Regional Wastewater System - 2022	-	330,156	330,156
TOTAL ARBITRAGE LIABILITY FUNDS	$ -	$ 8,460,900	$ 8,460,900
RESERVE FOR MAINTENANCE ESCROW FUNDS:			
Regional Water System - Chapman	$ -	$ 510,745	$ 510,745
Regional Water System - Contingency	-	37,770,794	37,770,794
Regional Wastewater System	-	4,814,007	4,814,007
Regional Solid Waste System	-	1,427,407	1,427,407
Upper East Fork Interceptor System	-	2,841,261	2,841,261
Buffalo Creek Interceptor	-	177,560	177,560
Farmersville Wastewater Treatment Plant	-	23,516	23,516
Forney Interceptor	-	20,108	20,108
Kaufman Four - One Water Distribution Facilities	-	68,285	68,285
Lavon Wastewater Treatment Plant	-	31,871	31,871
Lower East Fork Interceptor	-	27,897	27,897
McKinney Interceptor	-	17,080	17,080
Muddy Creek Interceptor	-	46,768	46,768
Muddy Creek Wastewater Treatment Plant	-	20,668	20,668
Mustang Creek Interceptor	-	11,675	11,675
Panther Creek Wastewater Treatment Plant	-	377,826	377,826
Parker Creek Interceptor	-	30,536	30,536
Parker Creek Parallel Interceptor	-	35,691	35,691
Plano Water Transmission Facilities	-	81,796	81,796
Rockwall North (Squabble) Wastewater Treatment Plant	-	1,590	1,590
Rockwall South (Buffalo) Wastewater Treatment Plant	-	100,233	100,233
Sabine Creek Interceptor	-	43,467	43,467
Sabine Creek Wastewater Treatment Plant	-	173,343	173,343
Seis Lagos Wastewater Treatment Plant	-	20,050	20,050
Stewart Creek West Wastewater Treatment Plant	-	101,070	101,070
TOTAL	$ -	$ 48,775,245	$ 48,775,245
EQUIPMENT REPLACEMENT ESCROW FUNDS:			
Regional Solid Waste System	$ -	$ 17,981,780	$ 17,981,780
TOTAL	$ -	$ 17,981,780	$ 17,981,780
PREVENTATIVE MAINTENANCE ESCROW FUNDS:			
Regional Wastewater System	$ -	$ 498,744	$ 498,744
Upper East Fork Interceptor System	-	1,154,890	1,154,890
Buffalo Creek Interceptor	-	1,463,727	1,463,727
Farmersville Wastewater Treatment Plant	-	10,955	10,955
Forney Interceptor	-	796,267	796,267

SCHEDULE OF CASH AND INVESTMENTS
JUNE 30, 2024

FUND	CASH	INVESTMENTS AT COST	TOTAL
PREVENTATIVE MAINTENANCE ESCROW FUNDS (Continued):			
Lavon Wastewater Treatment Plant	$ -	$ 14,652	$ 14,652
Lower East Fork Interceptor	-	959,601	959,601
McKinney Interceptor	-	358,560	358,560
Muddy Creek Interceptor	-	413,680	413,680
Muddy Creek Wastewater Treatment Plant	-	152,140	152,140
Mustang Creek Interceptor	-	758,538	758,538
Panther Creek Wastewater Treatment Plant	-	353,607	353,607
Parker Creek Interceptor	-	589,262	589,262
Parker Creek Parallel Interceptor	-	137,574	137,574
Rockwall South (Buffalo) Wastewater Treatment Plant	-	200,943	200,943
Sabine Creek Interceptor	-	519,148	519,148
Sabine Creek Wastewater Treatment Plant	-	337,228	337,228
Seis Lagos Wastewater Treatment Plant	-	7,540	7,540
Stewart Creek West Wastewater Treatment Plant	-	502,530	502,530
TOTAL	$ -	$ 9,229,585	$ 9,229,585
SUPPORT SERVICES CONTINGENCY:			
Support Services	$ -	$ 4,498,976	$ 4,498,976
TOTAL	$ -	$ 4,498,976	$ 4,498,976
TOTAL ESCROW FUNDS:	$ -	$ 80,485,585	$ 80,485,585
OPERATING FUNDS:			
Support Services	$ 3,321,888	$ 3,706,535	$ 7,028,423
Regional Water System	3,208,783	82,763,915	85,972,698
Regional Wastewater System	3,181,339	16,300,706	19,482,045
Regional Solid Waste System	3,254,803	1,602,596	4,857,399
Upper East Fork Interceptor System	3,176,747	3,305,566	6,482,313
Buffalo Creek Interceptor	765	656,527	657,291
Farmersville Wastewater Treatment Plant	-	121,641	121,641
Forney Interceptor	71	156,371	156,442
Kaufman Four-One Water Distribution Facilities	2	58,846	58,847
Lavon Wastewater Treatment Plant	-	32,026	32,026
Lower East Fork Interceptor	312	833,839	834,151
McKinney Interceptor	9	29,853	29,862
Muddy Creek Interceptor	26	64,104	64,130
Muddy Creek Wastewater Treatment Plant	1,469	1,634,207	1,635,675
Mustang Creek Interceptor System	501	384,763	385,264
Panther Creek Wastewater Treatment Plant	257	1,179,169	1,179,426
Parker Creek Interceptor	70	86,503	86,573
Parker Creek Parallel Interceptor	30	33,573	33,603
Plano Water Transmission Facilities	-	443,413	443,413
Rockwall - Heath Water Storage Facilities	-	40,107	40,107
Rockwall North (Squabble) Wastewater Treatment Plant	32	148,895	148,928
Rockwall South (Buffalo) Wastewater Treatment Plant	128	358,749	358,878
Rockwall Water Pump Station Facilities	21	13,423	13,444
Sabine Creek Interceptor	5	29,255	29,261
Sabine Creek Wastewater Treatment Plant	439	437,083	437,522
Seis Lagos Wastewater Treatment Plant	37	59,157	59,194
Stewart Creek West Wastewater Treatment Plant	226	1,762,940	1,763,167
Terrell Water Transmission Facilities	108	60,723	60,832
Small Wastewater Treatment Plants	(18,159)*	-	(18,159)
Wastewater Pretreatment Program	138	320,841	320,979
Insurance	345,721	7,228,064	7,573,785
TOTAL OPERATING FUNDS	$ 16,475,769	$ 123,853,392	$ 140,329,160
GRAND TOTAL	$ 16,475,816 *	$ 1,900,115,005	$ 1,916,590,821

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

SCHEDULES OF CASH AND INVESTMENTS

CONSTRUCTION FUNDS	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)
Regional Wtr System - CIF	$ 105,584,842	$ 70,847,173	$ 34,737,668	$ 8,305,000 (6)	$ 27,241,000	$ 15,801,668
Regional Wtr System - 2017 SWIFT	1,752,730	955,411	797,319	-	797,318	-
Regional Wtr System - 2018 SWIFT	33,058,903	16,904,709	16,154,194	(22,041)(4)	13,496,980	2,635,173
Regional Wtr System - 2018A SWIFT	29,890,185	20,514,229	9,375,956	541,319 (4)	8,493,608	1,423,667
Regional Wtr System - 2019 SWIFT	39,809,508	810,931	38,998,577	(519,277)(4)	38,479,300	-
Regional Wtr System - 2019 SWIFT - TWDB Escrow	-	-	-	-	-	-
Regional Wtr System - 2019A	19,074,114	18,400,328	673,786	-	-	673,786
Regional Wtr System - 2021	11,972,328	11,132,417	839,911	-	-	839,911
Regional Wtr System - 2023 SWIFT - BDL Phase II	294,676,023	399,843,713	(105,167,690)	107,497,350 (5)	-	2,329,660
Regional Wtr System - 2023 SWIFT - TWDB Escrow	229,657,326	-	229,657,326	(107,497,350)	96,385,117	25,774,859
Regional Wtr System - ECP	1,634,370	324,709,117	(323,074,747)	323,498,312 (7)	-	423,565
Regional WW System - CIF	5,566,785	1,054,007	4,512,778	875,001	120,000	5,267,779
Regional WW System - 2017	93,998	-	93,998	-	-	93,998
Regional WW System - 2018	174,620	-	174,620	-	-	174,620
Regional WW System - 2019	1,177,309	737,976	439,333	-	-	439,333
Regional WW System - 2020	4,177,327	4,014,040	163,287	-	-	163,287
Regional WW System - 2020 CWSRF	117,139,637	105,772,579	11,367,058	5,307,698 (5)	-	16,674,756
Regional WW System - 2020 CWSRF - TWDB Escrow	53,194,125	-	53,194,125	(5,307,698)(5)	46,414,165	1,472,261
Regional WW System - 2021 CWSRF	582,419	-	582,419	-	-	582,419
Regional WW System - 2021 CWSRF - TWDB Escrow	35,982,759	-	35,982,759	-	34,991,000	991,759
Regional WW System - 2021A	1,032,778	795,689	237,090	-	-	237,090
Regional WW System - ECP	1,619,618	159,165,784	(157,546,166)	157,952,621 (7)	-	406,455
Regional Solid Waste System - CIF	18,275,138	1,249,114	17,026,024	305,001	15,847,000	1,484,025
Regional Solid Waste System - 2022	2,335,060	2,059,470	275,590	-	-	275,590
Regional Solid Waste System - 2023	23,499,298	18,241,968	5,257,330	-	4,600,000	657,330
Upper East Fork Interceptor System - CIF	7,375,260	987,536	6,387,724	-	-	6,387,724
Upper East Fork Interceptor System - 2017	1,642,462	739,141	903,321	-	-	903,321
Upper East Fork Interceptor System - 2018	4,681,239	4,270,144	411,095	-	-	411,095
Upper East Fork Interceptor System - 2019	15,384,005	15,084,511	299,495	-	-	299,495
Upper East Fork Interceptor System - 2020	22,680,634	21,604,995	1,075,639	-	-	1,075,639
Upper East Fork Interceptor System - 2021	7,827,863	7,251,228	576,635	-	-	576,635
Upper East Fork Interceptor System - ECP	2,968,980	101,770,892	(98,801,912)	99,021,971 (7)	-	220,059
Muddy Creek WW Treatment Plant - CIF	310,250	6,800	303,450	-	-	303,450
Muddy Creek WW Treatment Plant - 2019	67,155	27,356	39,799	-	-	39,799
Muddy Creek WW Treatment Plant - 2021	2,962,395	303,638	2,658,757	-	-	2,658,757
Muddy Creek WW Treatment Plant - 2024	81,842,027	77,966,630	3,875,397	-	-	3,875,397
Mustang Creek Interceptor System - CIF	452,678	391,739	60,939	-	-	60,939
Mustang Creek Interceptor System - 2019	1,416	-	1,416	-	-	1,416
Mustang Creek Interceptor System - 2020	889,800	845,201	44,599	-	-	44,599
Panther Creek WW Treatment Plant - CIF	901,597	535,696	365,901	-	-	365,901
Panther Creek WW Treatment Plant - 2020	243,128	188,647	54,481	-	-	54,481

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	$ 568,236	48,050	$ 520,186	$ 61,251	$ -	$ 581,437
Parker Creek WW Parallel Interceptor System - CIF	2,911	-	2,911	-	-	2,911
Parker Creek WW Parallel Interceptor System - 2016	6,185	-	6,185	-	-	6,185
Sabine Creek Interceptor - CIF	115,337	6,795	108,542	-	-	108,542
Sabine Creek WW Treatment Plant - CIF	5,114	-	5,114	-	-	5,114
Sabine Creek WW Treatment Plant - 2020	1,354	-	1,354	-	-	1,354
Sabine Creek WW Treatment Plant - 2022	30,191,515	25,930,887	4,260,628	-	-	4,260,628
Buffalo Crk Inter. System - CIF	70,599	-	70,599	-	-	70,599
Buffalo Crk Inter. System - 2019	18,931	-	18,931	-	-	18,931
Buffalo Crk Inter. System - 2020	2,365,554	277,539	2,088,016	-	-	2,088,016
Buffalo Crk Inter. System - 2022 CWSRF - TWDB	1,697,288	-	1,697,288	-		1,697,288
Buffalo Crk Inter. System - 2022 PF CWSRF Escrow	1,092,355	-	1,092,355	-	1,000,000	92,355
Buffalo Crk Inter. System - 2022 CWSRF Escrow	37,283,098	-	37,283,098	-	36,290,000	993,098
Buffalo Crk Inter. System - 2024	8,348,439	7,432,598	915,841	-	260,000	655,841
Stewart Creek WW Treatment Plant - CIF	1,544,893	1,058,836	486,057	-	-	486,057
McKinney Interceptor - CIF	32,957	27,525	5,431	-	-	5,431
TOTAL	**$ 1,265,536,857**	**$ 1,423,965,039**	**$ (158,428,182)**	**$ 590,019,157**	**$ 324,415,488**	**$ 107,175,487**

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