



Bois d'Arc Lake Overall Dam Site



NORTH  
TEXAS  
MUNICIPAL  
WATER  
DISTRICT

## MONTHLY FINANCIAL STATEMENTS AS OF JULY 31, 2024



WATER  
SERVICES



WASTEWATER  
SERVICES



SOLID WASTE  
SERVICES



Leonard Water  
Treatment Plant



Sister Grove Regional Water  
Resource Recovery Facility



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Disposal Facility



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# BUDGET SUMMARY

SECTION

# BUDGET SUMMARY

NORTH TEXAS MUNICIPAL WATER DISTRICT

## ALL SYSTEMS BUDGET SUMMARY - REVENUES AND EXPENDITURES JULY 31, 2024

	Original Budget	Amended Budget	YTD Actual	% Of Amended	Remaining Amended
<b>Revenues:</b>					
Sales:					
Water	\$ 471,027,629	\$ 471,027,629	\$ 392,533,584	83.3%	\$ 78,494,044
Wastewater	107,309,255	107,309,255	89,411,004	83.3%	17,898,251
Interceptor	54,795,865	54,795,865	45,643,988	83.3%	9,151,877
Solid Waste	36,731,060	36,731,060	32,282,914	87.9%	4,448,146
Sewer	61,382,300	61,382,300	51,435,407	83.8%	9,946,893
Total Sales	731,246,109	731,246,109	611,306,898	83.6%	119,939,211
Other Revenues	12,743,101	15,230,886	10,930,266	71.8%	4,300,620
Interest Income	3,439,410	4,503,145	4,577,167	101.6%	(74,022)
Grand Total	<u>\$ 747,428,620</u>	<u>\$ 750,980,140</u>	<u>\$ 626,814,331</u>	<u>83.5%</u>	<u>\$ 124,165,809</u>
<b>Expenditures:</b>					
Personnel	\$ 123,925,830	\$ 121,230,610	\$ 97,798,899	80.7%	\$ 23,431,711
Supplies:					
Fuel	4,093,520	3,765,310	3,078,700	81.8%	686,610
Chemicals	96,484,085	82,942,435	51,975,667	62.7%	30,966,768
Other	23,033,740	26,084,495	20,643,179	79.1%	5,441,316
Total Supplies	123,611,345	112,792,240	75,697,546	67.1%	37,094,694
Services:					
Consulting	12,730,735	14,649,945	7,869,048	53.7%	6,780,897
Insurance	6,085,100	6,124,365	4,848,893	79.2%	1,275,472
Landfill Service Fees	5,675,420	5,445,625	4,500,742	82.6%	944,883
Maintenance	36,256,280	41,543,545	24,074,407	57.9%	17,469,138
Power	33,136,465	30,990,970	22,940,908	74.0%	8,050,062
Shared Services	74,856,270	74,926,070	63,007,128	84.1%	11,918,942
Water Purchases	6,457,795	6,457,015	5,094,577	78.9%	1,362,438
Other	20,900,945	21,537,475	13,740,506	63.8%	7,796,969
Shared Services Allocation	(80,380,680)	(84,225,115)	(65,058,959)	77.2%	(19,166,157)
Total Services	115,718,330	117,449,895	81,017,251	69.0%	36,432,645
Capital Outlay	13,427,400	16,009,625	10,577,928	66.1%	5,431,697
Escrow	3,422,810	3,654,810	2,970,148	81.3%	684,662
Capital Improvement Fund	38,765,000	40,598,330	31,770,828	78.3%	8,827,502
Debt Service	324,522,100	336,522,100	266,411,693	79.2%	70,110,407
Grand Total	<u>\$ 743,392,815</u>	<u>\$ 748,257,610</u>	<u>\$ 566,244,293</u>	<u>75.7%</u>	<u>\$ 182,013,317</u>
Revenues Over / ( Under) Expenditures	<u>\$ 4,035,805</u>	<u>\$ 2,722,530</u>	<u>\$ 60,570,038</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**  
**JULY 31, 2024**

	<b>Original Budget</b>	<b>Amended Budget</b>	<b>YTD Actual</b>	<b>% Of Amended</b>	<b>Remaining Amended</b>
<b>Revenues:</b>					
Shared Service Revenues:					
Indirect Cost Allocation	\$ 64,476,975	\$ 63,344,605	\$ 53,051,385	83.8%	\$ 10,293,220
Facilities Maintenance Services	2,104,645	2,416,925	2,063,063	85.4%	353,862
Inspectors	4,252,500	4,252,500	3,446,843	81.1%	805,657
IT Services	178,170	126,740	19,717	15.6%	107,023
Lab Services	4,990,970	4,990,970	4,159,140	83.3%	831,830
Technical Services	3,105,510	4,046,830	3,705,126	91.6%	341,704
Total Shared Services Revenue	79,108,770	79,178,570	66,445,275	83.9%	12,733,295
Miscellaneous	61,605	4,012,865	2,469,498	61.5%	1,543,367
Interest Income	124,865	154,405	160,627	104.0%	(6,222)
Grand Total	<u>\$ 79,295,240</u>	<u>\$ 83,345,840</u>	<u>\$ 69,075,399</u>	<u>82.9%</u>	<u>\$ 14,270,441</u>
<b>Expenditures:</b>					
Personnel	\$ 60,118,085	\$ 58,694,160	\$ 47,223,796	80.5%	\$ 11,470,364
Supplies:					
Fuel	561,255	452,390	483,577	106.9%	(31,187)
Chemicals	20,495	-	32	0.0%	(32)
Other	6,480,130	8,321,770	7,126,507	85.6%	1,195,263
Total Supplies	7,061,880	8,774,160	7,610,116	86.7%	1,164,044
Services:					
Consulting	3,415,470	3,272,975	1,831,604	56.0%	1,441,371
Insurance	523,440	553,440	552,478	99.8%	962
Maintenance	2,773,595	3,289,605	2,692,212	81.8%	597,393
Power	143,800	128,800	116,276	90.3%	12,524
Shared Services	25,000	25,000	-	0.0%	25,000
Other	6,279,410	6,073,750	3,146,379	51.8%	2,927,371
Total Services	13,160,715	13,343,570	8,338,948	62.5%	5,004,622
Capital Outlay	40,000	3,413,225	1,886,098	55.3%	1,527,127
Escrow	-	-	-	-	-
Capital Improvement Fund	-	-	-	-	-
Debt Service	-	-	-	-	-
Grand Total	<u>\$ 80,380,680</u>	<u>\$ 84,225,115</u>	<u>\$ 65,058,959</u>	<u>77.2%</u>	<u>\$ 19,166,156</u>
Revenues Over/ (Under) Expenditures	<u>\$ (1,085,440)</u>	<u>\$ (879,275)</u>	<u>\$ 4,016,441</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 JULY 31, 2024

	Original Budget	Amended Budget	YTD Actual	% Of Amended	Remaining Amended
<b>Revenues:</b>					
Water Sales:					
Members	\$ 375,660,029	\$ 375,660,029	\$ 307,750,023	81.9%	\$ 67,910,006
Customers	95,348,109	95,348,109	79,456,761	83.3%	15,891,348
Retail Customers	17,440	17,440	19,383	111.1%	(1,943)
Raw Water Sales	2,050	2,050	7,417	361.8%	(5,367)
Total Water Sales	471,027,629	471,027,629	387,233,584	82.2%	83,794,044
Other Revenues					
Miscellaneous	179,371	432,166	575,495	133.2%	(143,328)
Total Other	179,371	432,166	575,495	133.2%	(143,328)
Interest Income	2,216,880	3,008,915	3,031,139	100.7%	(22,224)
Grand Total	<u>\$ 473,423,880</u>	<u>\$ 474,468,710</u>	<u>\$ 390,840,219</u>	<u>82.4%</u>	<u>\$ 83,628,491</u>
<b>Expenditures:</b>					
Personnel	\$ 18,700,640	\$ 17,766,125	\$ 14,152,898	79.7%	\$ 3,613,227
Supplies:					
Fuel	355,040	349,000	107,743	30.9%	241,257
Chemicals	78,732,750	67,424,355	40,881,024	60.6%	26,543,331
Other	5,634,470	6,008,940	4,484,059	74.6%	1,524,881
Total Supplies	84,722,260	73,782,295	45,472,826	61.6%	28,309,469
Services:					
Consulting	3,816,165	5,562,110	3,701,016	66.5%	1,861,094
Insurance	3,185,145	3,169,610	2,763,703	87.2%	405,907
Landfill Service Fees	-	-	-	0.0%	-
Maintenance	22,923,605	26,014,040	14,750,946	56.7%	11,263,094
Power	24,730,880	22,461,580	15,917,386	70.9%	6,544,194
Shared Services	41,420,310	41,420,310	34,995,668	84.5%	6,424,642
Water Purchases	6,457,795	6,457,015	5,094,577	78.9%	1,362,438
Other	4,679,355	4,545,375	2,420,735	53.3%	2,124,641
Total Services	107,213,255	109,630,040	79,644,031	72.6%	29,986,009
Capital Outlay	3,299,500	3,263,095	1,814,229	55.6%	1,448,866
Escrow	2,088,070	2,088,070	1,780,549	85.3%	307,521
Capital Improvement Fund	33,000,000	33,000,000	27,500,000	83.3%	5,500,000
Debt Service	220,364,350	235,364,350	181,969,879	77.3%	53,394,471
Grand Total	<u>\$ 469,388,075</u>	<u>\$ 474,893,975</u>	<u>\$ 352,334,412</u>	<u>74.2%</u>	<u>\$ 122,559,563</u>
Revenue Over / (Under) Expenditures	<u>\$ 4,035,805</u>	<u>\$ (425,265)</u>	<u>\$ 38,505,807</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.



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

	<b>Original Budget</b>	<b>Amended Budget</b>	<b>YTD Actual</b>	<b>% Of Amended</b>	<b>Remaining Amended</b>
<b>Revenues:</b>					
Wastewater Sales:					
Members	\$ 103,623,315	\$ 103,623,315	\$ 86,479,273	83.5%	\$ 17,144,042
Customers	3,685,940	3,685,940	2,931,731	79.5%	754,209
Total Wastewater Sales	107,309,255	107,309,255	89,411,004	83.3%	17,898,251
Miscellaneous	547,305	1,181,775	1,149,654	97.3%	32,121
Interest Income	517,650	686,405	704,372	102.6%	(17,967)
Grand Total	<u>\$ 108,374,210</u>	<u>\$ 109,177,435</u>	<u>\$ 91,265,030</u>	<u>83.6%</u>	<u>\$ 17,912,405</u>
<b>Expenditures:</b>					
Personnel	\$ 18,688,480	\$ 18,158,090	\$ 14,655,480	80.7%	\$ 3,502,610
Supplies:					
Fuel	758,425	488,820	472,619	96.7%	16,201
Chemicals	8,388,205	7,288,975	4,785,539	65.7%	2,503,436
Other	4,658,475	4,878,130	4,168,200	85.4%	709,930
Total Supplies	13,805,105	12,655,925	9,426,359	74.5%	3,229,566
Services:					
Consulting	828,250	872,855	237,465	27.2%	635,390
Insurance	1,390,225	1,390,225	770,107	55.4%	620,118
Landfill Service Fees	4,461,395	4,337,800	3,481,906	80.3%	855,894
Maintenance	2,873,655	3,735,235	1,626,202	43.5%	2,109,033
Power	4,327,985	4,091,190	3,223,609	78.8%	867,581
Shared Services	14,450,250	14,461,850	12,027,825	83.2%	2,434,025
Other	3,448,135	4,376,280	2,767,253	63.2%	1,609,027
Total Services	31,779,895	33,265,435	24,134,367	72.6%	9,131,068
Capital Outlay	2,786,800	1,910,875	852,311	44.6%	1,058,564
Escrow	-	-	-	-	-
Capital Improvement Fund	3,500,000	6,000,000	2,916,666	48.6%	3,083,334
Debt Service	37,813,930	35,313,930	29,500,090	83.5%	5,813,840
Grand Total	<u>\$ 108,374,210</u>	<u>\$ 107,304,255</u>	<u>\$ 81,485,272</u>	<u>75.9%</u>	<u>\$ 25,818,983</u>
Revenue Over / (Under) Expenditures	<u>\$ -</u>	<u>\$ 1,873,180</u>	<u>\$ 9,779,758</u>		

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

# BUDGET SUMMARY

NORTH TEXAS MUNICIPAL WATER DISTRICT

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

	Original Budget	Amended Budget	YTD Actual	% Of Amended	Remaining Amended
<b>Revenues:</b>					
Solid Waste Sales:					
Members	\$ 26,400,650	\$ 26,400,650	\$ 22,000,550	83.3%	\$ 4,400,100
Customers	10,330,410	10,330,410	10,282,364	99.5%	48,046
Total Solid Waste Sales	36,731,060	36,731,060	32,282,914	87.9%	4,448,146
Other Revenues:					
Sludge Disposal	3,901,655	3,901,655	2,952,240	75.7%	949,415
Composting	813,390	813,390	531,186	65.3%	282,204
Gas Royalties	2,300,000	2,300,000	1,734,200	75.4%	565,800
Miscellaneous	1,581,375	2,115,215	6,385,115	301.9%	(4,269,900)
Total Other Revenues	8,596,420	9,130,260	11,602,742	127.1%	(2,472,482)
Interest Income	221,250	170,495	212,739	124.8%	(42,244)
Grand Total	\$ 45,548,730	\$ 46,031,815	\$ 44,098,395	95.8%	\$ 1,933,420
<b>Expenditures:</b>					
Personnel	\$ 14,204,120	\$ 14,326,455	\$ 11,792,869	82.3%	\$ 2,533,586
Supplies:					
Fuel	2,242,905	2,302,905	1,883,926	81.8%	418,979
Chemicals	145,600	147,600	128,391	87.0%	19,209
Other	3,275,050	3,500,570	2,444,200	69.8%	1,056,370
Total Supplies	5,663,555	5,951,075	4,456,516	74.9%	1,494,559
Services:					
Consulting	697,500	640,700	293,675	45.8%	347,025
Insurance	443,680	444,540	325,367	73.2%	119,173
Maintenance	1,372,775	1,356,885	782,274	57.7%	574,611
Power	182,300	266,400	211,418	79.4%	54,982
Shared Services	4,130,645	4,102,645	3,407,523	83.1%	695,122
Other	3,820,405	3,968,090	3,201,924	80.7%	766,166
Total Services	10,647,305	10,779,260	8,222,180	76.3%	2,557,080
Capital Outlay	6,037,000	5,946,585	4,858,337	81.7%	1,088,248
Escrow	-	-	-	-	-
Capital Improvement Fund	1,220,000	1,220,000	1,016,666	83.3%	203,334
Debt Service	7,776,750	7,776,750	6,479,920	83.3%	1,296,830
Grand Total	\$ 45,548,730	\$ 46,000,125	\$ 36,826,488	80.1%	\$ 9,173,637
Revenue Over / (Under) Expenditures	\$ -	\$ 31,690	\$ 7,271,907		

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

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

	<b>Original Budget</b>	<b>Amended Budget</b>	<b>YTD Actual</b>	<b>% Of Amended</b>	<b>Remaining Amended</b>
<b>Revenues:</b>					
Wastewater Sales:					
Members	\$ 52,194,505	\$ 52,194,505	\$ 43,584,501	83.5%	\$ 8,610,004
Customers	2,601,360	2,601,360	2,059,487	79.2%	541,873
Total Wastewater Sales	54,795,865	54,795,865	45,643,988	83.3%	9,151,877
Other Revenues:					
Miscellaneous	592,285	1,100,445	987,448	89.7%	112,997
Total Other	592,285	1,100,445	987,448	89.7%	112,997
Interest Income	213,810	293,190	274,268	93.5%	18,922
Grand Total	<u>\$ 55,601,960</u>	<u>\$ 56,189,500</u>	<u>\$ 46,905,705</u>	<u>83.5%</u>	<u>\$ 9,283,795</u>
<b>Expenditures:</b>					
Personnel	\$ 3,335,865	\$ 3,308,905	\$ 2,680,365	81.0%	\$ 628,540
Supplies:					
Fuel	88,870	88,870	73,405	82.6%	15,466
Chemicals	6,209,000	5,318,200	3,899,770	73.3%	1,418,430
Other	775,785	1,024,060	737,774	72.0%	286,286
Total Supplies	7,073,655	6,431,130	4,710,949	73.3%	1,720,181
Services					
Consulting	1,278,700	1,436,300	287,814	20.0%	1,148,486
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	3,747,484	74.5%	1,285,361
Power	1,300,000	1,455,300	1,313,550	90.3%	141,750
Shared Services	6,871,830	6,931,630	5,778,547	83.4%	1,153,083
Other	321,810	674,620	637,789	94.5%	36,831
Total Services	13,611,430	15,687,315	11,917,646	76.0%	3,769,669
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	29,640,310	24,800,055	83.7%	4,840,255
Grand Total	<u>\$ 55,601,960</u>	<u>\$ 56,114,650</u>	<u>\$ 45,028,152</u>	<u>80.2%</u>	<u>\$ 11,086,498</u>
Revenue Over / (Under) Expenditures	<u>\$ -</u>	<u>\$ 74,850</u>	<u>\$ 1,877,553</u>		

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

# BUDGET SUMMARY

NORTH TEXAS MUNICIPAL WATER DISTRICT

## SMALL SYSTEMS BUDGET SUMMARY - REVENUES AND EXPENDITURES JULY 31, 2024

	Original Budget	Amended Budget	YTD Actual	% Of Amended	Remaining Amended
<b>Revenues:</b>					
Wastewater Sales					
Sewer / Interceptor Facilities	\$ 58,394,670	\$ 58,394,670	\$ 48,662,240	83.3%	\$ 9,732,430
Water Facilities	2,987,630	2,987,630	2,773,167	92.8%	214,463
Total Sales	61,382,300	61,382,300	51,435,407	83.8%	9,946,893
Other Revenues:					
Pretreatment	1,754,155	1,754,155	1,461,800	83.3%	292,355
Debt Acquisition	344,830	344,830	287,358	83.3%	57,472
Miscellaneous	728,735	1,287,255	165,769	12.9%	1,121,486
Total Other Revenues	2,827,720	3,386,240	1,914,927	56.6%	1,471,313
Interest Income	269,820	344,140	354,649	103.1%	(10,509)
Grand Total	<u>\$ 64,479,840</u>	<u>\$ 65,112,680</u>	<u>\$ 53,704,982</u>	<u>82.5%</u>	<u>\$ 11,407,698</u>
<b>Expenditures:</b>					
Personnel	\$ 8,878,640	\$ 8,976,875	\$ 7,293,491	81.2%	\$ 1,683,384
Supplies:					
Fuel	87,025	83,325	57,430	68.9%	25,895
Chemicals	2,988,035	2,763,305	2,280,911	82.5%	482,394
Other	2,209,830	2,351,025	1,682,440	71.6%	668,585
Total Supplies	5,284,890	5,197,655	4,020,781	77.4%	1,176,874
Services:					
Consulting	2,694,650	2,865,005	1,517,475	53.0%	1,347,530
Insurance	406,240	411,710	285,712	69.4%	125,998
Landfill Service Fees	1,208,745	1,106,045	1,017,901	92.0%	88,144
Maintenance	2,615,210	2,114,935	475,290	22.5%	1,639,645
Power	2,451,500	2,587,700	2,158,669	83.4%	429,031
Shared Services	7,958,235	7,984,635	6,797,564	85.1%	1,187,071
Other	2,351,830	1,899,360	1,566,427	82.5%	332,933
Total Services	19,686,410	18,969,390	13,819,038	72.8%	5,150,352
Capital Outlay	623,400	562,185	381,144	67.8%	181,041
Escrow	1,334,740	1,566,740	1,189,599	75.9%	377,141
Capital Improvement Fund	245,000	245,000	204,166	1	40,834
Debt Service	28,426,760	28,426,760	23,661,749	83.2%	4,765,011
Grand Total	<u>\$ 64,479,840</u>	<u>\$ 63,944,605</u>	<u>\$ 50,569,969</u>	<u>79.1%</u>	<u>\$ 13,374,636</u>
Revenue Over / (Under) Expenditures	<u>\$ -</u>	<u>\$ 1,168,075</u>	<u>\$ 3,135,013</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**  
**JULY 31, 2024**

	Original Budget	Amended Budget	YTD Actual	% Of Amended	Remaining Amended
<b>Regional Water System</b>					
Revenues	\$ 473,423,880	\$ 474,468,710	\$ 390,840,219	82.4%	\$ 83,628,491
Expenditures	469,388,075	474,893,975	352,334,412	74.2%	122,559,563
Revenue Over / (Under) Expenditures	4,035,805	(425,265)	38,505,807		
<b>Regional Wastewater System</b>					
Revenues	108,374,210	109,177,435	91,265,030	83.6%	17,912,405
Expenditures	108,374,210	107,304,255	81,485,272	75.9%	25,818,983
Revenue Over / (Under) Expenditures	-	1,873,180	9,779,758		
<b>Regional Solid Waste System</b>					
Revenues	45,548,730	46,031,815	44,098,395	95.8%	1,933,420
Expenditures	45,548,730	46,000,125	36,826,488	80.1%	9,173,637
Revenue Over / (Under) Expenditures	-	31,690	7,271,907		
<b>Upper East Fork Interceptor System</b>					
Revenues	55,601,960	56,189,500	46,905,705	83.5%	9,283,795
Expenditures	55,601,960	56,114,650	45,028,152	80.2%	11,086,498
Revenue Over / (Under) Expenditures	-	74,850	1,877,553		
<b>Small Systems - Total</b>					
Revenues	64,479,840	65,112,680	53,704,982	82.5%	11,407,698
Expenditures	64,479,840	63,944,605	50,569,969	79.1%	13,374,636
Revenue Over / (Under) Expenditures	-	1,168,075	3,135,013		
<b>Shared Services Fund</b>					
Revenues	79,295,240	83,345,840	69,075,399	82.9%	14,270,441
Expenditures	80,380,680	84,225,115	65,058,959	77.2%	19,166,157
Revenue Over / (Under) Expenditures	(1,085,440)	(879,275)	4,016,441		
<b>Little Elm Water Transmission Facilities</b>					
Revenues	-	-	-	0.0%	-
Expenditures	-	-	2,258	0.0%	(2,258)
Revenue Over / (Under) Expenditures	-	-	(2,258)		
<b>Plano Water Transmission Facilities</b>					
Revenues	1,750,055	1,791,830	1,783,713	99.5%	8,117
Expenditures	1,750,055	1,750,055	1,457,456	83.3%	292,599
Revenue Over / (Under) Expenditures	-	41,775	326,256		
<b>Kaufman 4- 1 Water Distribution Facilities</b>					
Revenues	164,500	165,180	138,132	83.6%	27,048
Expenditures	164,500	164,500	76,158	46.3%	88,342
Revenue Over / (Under) Expenditures	-	680	61,975		
<b>Rockwall - Heath Water Storage Facilities</b>					
Revenues	160,845	162,185	141,936	87.5%	20,249
Expenditures	160,845	160,845	134,071	83.4%	26,774
Revenue Over / (Under) Expenditures	-	1,340	7,865		
<b>Terrell Water Transmission Facilities</b>					
Revenues	743,850	743,875	620,119	83.4%	123,756
Expenditures	743,850	743,850	620,737	83.4%	123,113
Revenue Over / (Under) Expenditures	-	25	(618)		
<b>Rockwall Water Pump Station Facilities</b>					
Revenues	175,455	175,520	146,337	83.4%	29,183
Expenditures	175,455	175,455	147,059	83.8%	28,396
Revenue Over / (Under) Expenditures	\$ -	\$ 65	\$ (721)		

FINANCIAL STATEMENTS FOR THE MONTH ENDED: JULY 31, 2024

# BUDGET SUMMARY

NORTH TEXAS MUNICIPAL WATER DISTRICT

## ALL SYSTEMS BUDGET SUMMARY - BY SYSTEM JULY 31, 2024

	Original Budget	Amended Budget	YTD Actual	% Of Amended	Remaining Amended
<b>South Rockwall WWTP</b>					
Revenues	\$ 2,069,335	\$ 2,253,565	\$ 1,750,690	77.7%	\$ 502,875
Expenditures	2,069,335	2,236,050	1,514,477	67.7%	721,573
Revenue Over / (Under) Expenditures	-	17,515	236,214		
<b>North Rockwall WWTP</b>					
Revenues	978,175	988,945	827,073	83.6%	161,872
Expenditures	978,175	928,280	786,085	84.7%	142,195
Revenue Over / (Under) Expenditures	-	60,665	40,987		
<b>Panther Creek WWTP</b>					
Revenues	11,076,440	11,130,650	9,293,173	83.5%	1,837,477
Expenditures	11,076,440	11,064,925	9,237,104	83.5%	1,827,821
Revenue Over / (Under) Expenditures	-	65,725	56,070		
<b>Sabine Creek WWTP</b>					
Revenues	6,828,810	6,832,965	5,694,181	83.3%	1,138,784
Expenditures	6,828,810	7,075,065	5,980,837	84.5%	1,094,228
Revenue Over / (Under) Expenditures	-	(242,100)	(286,655)		
<b>Stewart Creek WWTP</b>					
Revenues	11,873,195	11,874,365	9,915,768	83.5%	1,958,597
Expenditures	11,873,195	11,415,200	9,178,875	80.4%	2,236,325
Revenue Over / (Under) Expenditures	-	459,165	736,893		
<b>Muddy Creek WWTP</b>					
Revenues	11,361,000	11,359,390	9,483,498	83.5%	1,875,892
Expenditures	11,361,000	11,108,550	8,834,084	79.5%	2,274,466
Revenue Over / (Under) Expenditures	-	250,840	649,414		
<b>Seis Lagos WWTP</b>					
Revenues	420,565	426,445	357,363	83.8%	69,082
Expenditures	420,565	424,930	343,881	80.9%	81,049
Revenue Over / (Under) Expenditures	-	1,515	13,482		
<b>Farmersville WWTP</b>					
Revenues	832,075	842,125	704,380	83.6%	137,745
Expenditures	832,075	793,920	666,965	84.0%	126,955
Revenue Over / (Under) Expenditures	-	48,205	37,415		
<b>Lavon WWTP</b>					
Revenues	583,525	593,775	497,233	83.7%	96,542
Expenditures	583,525	659,780	534,017	80.9%	125,763
Revenue Over / (Under) Expenditures	-	(66,005)	(36,785)		
<b>Forney Interceptor System</b>					
Revenues	610,840	812,425	511,610	63.0%	300,815
Expenditures	610,840	720,940	399,001	55.3%	321,939
Revenue Over / (Under) Expenditures	-	91,485	112,608		
<b>Lower East Fork Interceptor System</b>					
Revenues	2,952,015	2,960,265	2,131,874	72.0%	828,391
Expenditures	2,952,015	2,816,400	1,517,460	53.9%	1,298,940
Revenue Over / (Under) Expenditures	\$ -	\$ 143,865	\$ 614,414		

**ALL SYSTEMS**  
**BUDGET SUMMARY - BY SYSTEM**  
**JULY 31, 2024**

	Original Budget	Amended Budget	YTD Actual	% Of Amended	Remaining Amended
<b>Muddy Creek Interceptor System</b>					
Revenues	\$ 182,485	\$ 181,875	\$ 152,140	83.7%	\$ 29,735
Expenditures	182,485	138,290	112,876	81.6%	25,414
Revenue Over / (Under) Expenditures	-	43,585	39,264		
<b>Parker Creek Interceptor System</b>					
Revenues	445,245	441,915	368,915	83.5%	73,000
Expenditures	445,245	425,540	315,571	74.2%	109,969
Revenue Over / (Under) Expenditures	-	16,375	53,344		
<b>Sabine Creek Interceptor System</b>					
Revenues	358,000	249,510	72,714	29.1%	176,796
Expenditures	358,000	249,510	47,623	19.1%	201,887
Revenue Over / (Under) Expenditures	-	-	25,091		
<b>Buffalo Creek Interceptor System</b>					
Revenues	5,339,530	5,334,150	4,448,249	83.4%	885,901
Expenditures	5,339,530	5,215,610	4,252,890	81.5%	962,720
Revenue Over / (Under) Expenditures	-	118,540	195,359		
<b>McKinney Interceptor System</b>					
Revenues	52,975	52,845	44,309	83.8%	8,536
Expenditures	52,975	31,385	15,973	50.9%	15,412
Revenue Over / (Under) Expenditures	-	21,460	28,336		
<b>Mustang Creek Interceptor System</b>					
Revenues	3,491,660	3,707,725	2,926,084	78.9%	781,641
Expenditures	3,491,660	3,643,150	2,829,858	77.7%	813,292
Revenue Over / (Under) Expenditures	-	64,575	96,226		
<b>Parker Creek Parallel Interceptor System</b>					
Revenues	264,340	264,635	220,725	83.4%	43,910
Expenditures	264,340	257,400	207,691	80.7%	49,709
Revenue Over / (Under) Expenditures	-	7,235	13,034		
<b>Wastewater Pretreatment Program</b>					
Revenues	1,764,925	1,766,520	1,474,767	83.5%	291,754
Expenditures	1,764,925	1,744,975	1,356,964	77.8%	388,011
Revenue Over / (Under) Expenditures	-	21,545	117,803		
<b>Total - All Systems</b>					
Revenues	747,428,620	750,980,140	626,814,331	83.5%	124,165,809
Expenditures	743,392,815	748,257,610	566,244,293	75.7%	182,013,317
Revenue Over / (Under) Expenditures	\$ 4,035,805	\$ 2,722,530	\$ 60,570,038		

\* 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**  
**JULY 31, 2024**

	July 31, 2024	September 30, 2023	Increase (Decrease)
<b>ASSETS:</b>			
<b>CURRENT ASSETS:</b>			
Unrestricted Assets:			
Cash and cash equivalents	\$ 19,384,091	\$ 15,538,642	\$ 3,845,449
Investments	-	-	-
Interest receivable	-	-	-
Accounts receivable	312	-	312
Contracts receivable	30,000	30,000	-
Due from other funds	757,050	1,390,395	(633,345)
Prepaid expenses	79,427	785,209	(705,782)
Unbilled receivables	4,903,381	4,903,381	-
Total unrestricted assets	25,154,261	22,647,627	2,506,634
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)
<b>LONG-TERM ASSETS:</b>			
Net capital assets	29,076,633	29,774,508	(697,875)
<b>TOTAL ASSETS</b>	54,230,894	54,623,393	(392,499)
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
Deferred pension outflow	29,885,807	29,885,807	-
Deferred loss on refunding	-	-	-
Deferred OPEB outflow	4,305,604	4,305,604	-
<b>TOTAL DEFERRED OUTFLOWS OF RESOURCES</b>	34,191,411	34,191,411	-
<b>TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>	88,422,305	88,814,804	(392,499)
<b>LIABILITIES:</b>			
<b>CURRENT LIABILITIES:</b>			
Payable from Unrestricted Assets:			
Accounts payable and other liabilities	11,912,672	15,159,818	(3,247,146)
Due to other funds	38,639	2,262,748	(2,224,109)
Customer advance payments	-	89,070	(89,070)
Due to cities	4,016,441	-	4,016,441
Accrued interest - notes	-	-	-
Current portion of notes	-	-	-
Total payable from unrestricted assets	15,967,752	17,511,636	(1,543,884)
Payable from Restricted Assets:			
Accounts payable	-	-	-
Due to other funds	-	-	-
Accrued interest - revenue bonds	-	-	-
Current portion of revenue bonds	-	-	-
Total payable from restricted assets	-	-	-
<b>LONG-TERM LIABILITIES</b>			
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	110,000	135,000	(25,000)
Long-term debt - less current portion	-	-	-
Total long-term liabilities	59,962,877	59,987,877	(25,000)
<b>TOTAL LIABILITIES</b>	75,930,629	77,499,513	(1,568,884)
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Deferred pension inflow	1,168,497	1,168,497	-
Deferred OPEB inflow	886,439	886,439	-
Deferred insurance proceeds	-	-	-
<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	2,054,936	2,054,936	-
<b>TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES</b>	77,985,565	79,554,449	(1,568,884)
<b>NET POSITION:</b>			
Net investment in capital assets	29,076,633	29,774,508	(697,875)
Restricted for debt service	-	-	-
Unrestricted	(18,639,893)	(20,514,153)	1,874,260
<b>TOTAL NET POSITION</b>	\$ 10,436,740	\$ 9,260,355	\$ 1,176,385

## SHARED SERVICES STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION FOR THE TEN MONTHS ENDED JULY 31, 2024

	Current Month	Year to Date
<b>OPERATING REVENUES:</b>		
Service fees	\$ -	-
Deferred charges for services	539,074	(4,016,441)
Intragovernmental	6,319,575	66,445,275
Insurance premiums	1,991,279	19,280,677
Other operating revenues	80	192,483
Total operating revenues	8,850,008	81,901,994
<b>OPERATING EXPENSES:</b>		
Personnel	5,076,272	47,223,796
Claims paid	1,705,250	14,865,676
Administrative charges	79,586	725,689
Chemicals	-	32
Other operating supplies	846,799	7,610,084
Electric power	17,564	116,276
Consulting	257,379	1,831,604
Maintenance	244,324	2,692,212
Shared services	-	-
Other operating services	296,051	3,796,969
Total operating expenses excluding depreciation and amortization	8,523,225	78,862,338
<b>EXCESS OF REVENUES OVER EXPENSES BEFORE DEPRECIATION AND AMORTIZATION</b>	326,783	3,039,656
Depreciation/Amortization expense	240,946	2,393,700
Total depreciation and amortization	240,946	2,393,700
<b>OPERATING INCOME (LOSS)</b>	85,837	645,956
<b>NONOPERATING REVENUES (EXPENSES):</b>		
Investment income	19,800	160,627
Miscellaneous revenue (expense)	39,701	294,044
Contribution revenue (expense)	-	-
Gain (loss) on sale of capital assets	-	75,758
Interest expenses - long term debt	-	-
Total nonoperating revenues (expenses)	59,501	530,429
<b>CHANGE IN NET POSITION</b>	145,338	1,176,385
<b>NET POSITION, BEGINNING BALANCE</b>	10,291,402	9,260,355
<b>NET POSITION, ENDING BALANCE</b>	\$ 10,436,740	\$ 10,436,740

**SHARED SERVICES**  
**STATEMENT OF CASH FLOWS**  
**FOR THE TEN MONTHS ENDED JULY 31, 2024**

	Current Month	Year to Date
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>		
Cash received from customers	\$ -	\$ -
Cash received from other funds	6,381,828	63,602,537
Cash received from (paid to) others	466,650	3,723,084
Cash paid to suppliers for goods and services	(3,771,563)	(33,350,521)
Cash paid for employees for services	(2,725,123)	(29,079,671)
Cash paid to other funds	(8,299)	(78,809)
Net cash provided by operating activities	343,493	4,816,620
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</b>		
Proceeds from (for) the issuance of bonds	-	-
Cash paid for capital assets	(140,141)	(1,620,067)
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	(140,141)	(1,620,067)
<b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>		
Sale and maturity of investments	-	-
Purchase of investments	-	-
Interest received	79,555	648,896
Net cash provided by (used for) investing activities	79,555	648,896
<b>NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS</b>	282,907	3,845,449
CASH AND CASH EQUIVALENTS - Beginning of year	19,101,184	15,538,642
CASH AND CASH EQUIVALENTS - End of year	<u>\$ 19,384,091</u>	<u>\$ 19,384,091</u>
<b>RECONCILIATION OF TOTAL CASH TO THE STATEMENT OF NET POSITION</b>		
Unrestricted cash and cash equivalents	\$ 19,384,091	\$ 19,384,091
Restricted cash and cash equivalents	-	-
<b>RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES:</b>		
Operating income	85,837	645,956
Adjustments to reconcile net income to net cash provided by operating activities:		
Depreciation and amortization	240,946	2,393,700
Change in operating assets and liabilities:		
Accounts receivable and deferred billings	(158)	(312)
Prepaid expenses	-	705,782
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	526,903	610,494
Accounts payable, accrued liabilities and developers' deposit	29,039	(3,466,371)
Accrued vacation and Accrued sick	-	-
Customer advance payments	-	(89,070)
Due to/from cities	(539,074)	4,016,441
Total adjustments	257,656	4,170,664
<b>NET CASH PROVIDED BY OPERATING ACTIVITIES</b>	<u>\$ 343,493</u>	<u>\$ 4,816,620</u>
<b>NONCASH TRANSACTION DISCLOSURES</b>		
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**  
**JULY 31, 2024**

	July 31, 2024	September 30, 2023	Increase (Decrease)
<b>ASSETS:</b>			
<b>CURRENT ASSETS:</b>			
Unrestricted Assets:			
Cash and cash equivalents	\$ 114,802,243	\$ 79,219,021	\$ 35,583,222
Investments	81,132,555	82,864,953	(1,732,398)
Interest receivable	-	-	-
Accounts receivable	16,478,772	17,554,155	(1,075,383)
Contracts receivable	-	-	-
Due from other funds	-	8	(8)
Prepaid expenses	6,488,960	6,999,075	(510,115)
Unbilled receivables	-	-	-
Total unrestricted assets	218,902,530	186,637,212	32,265,318
Restricted Assets:			
Cash and cash equivalents	176,940,844	30,243,539	146,697,305
Investments	-	-	-
Interest receivable	520,174	361,765	158,409
Accounts receivable	-	-	-
Due from other funds	-	252,795	(252,795)
Prepaid expenses	504,499	-	504,499
Total restricted assets	177,965,517	30,858,099	147,107,418
<b>TOTAL CURRENT ASSETS</b>	396,868,047	217,495,311	179,372,736
<b>NONCURRENT ASSETS:</b>			
Restricted Assets:			
Cash and cash equivalents	695,331,444	208,029,831	487,301,613
Investments	159,279,608	166,441,874	(7,162,266)
<b>LONG-TERM ASSETS:</b>			
Net capital assets	3,682,387,901	3,670,384,431	12,003,470
<b>TOTAL NONCURRENT ASSETS</b>	4,536,998,953	4,044,856,136	492,142,817
<b>TOTAL ASSETS</b>	4,933,867,000	4,262,351,447	671,515,553
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
Deferred pension outflow	8,492,683	8,492,683	-
Deferred loss on refunding	2,011,435	2,103,686	(92,251)
Deferred OPEB outflow	1,125,386	1,125,386	-
<b>TOTAL DEFERRED OUTFLOWS OF RESOURCES</b>	11,629,504	11,721,755	(92,251)
<b>TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>	4,945,496,504	4,274,073,202	671,423,302
<b>LIABILITIES:</b>			
<b>CURRENT LIABILITIES:</b>			
Payable from Unrestricted Assets:			
Accounts payable and other liabilities	11,807,322	22,178,962	(10,371,640)
Due to other funds	220,745	924,161	(703,416)
Customer advance payments	112,386	12,558,180	(12,445,794)
Due to cities	38,505,807	-	38,505,807
Total payable from unrestricted assets	50,646,260	35,661,303	14,984,957
Payable from Restricted Assets:			
Accounts payable	37,190,056	75,213,129	(38,023,073)
Due to other funds	-	179,655	(179,655)
Accrued interest on notes	649,680	365,370	284,310
Accrued interest - revenue bonds	44,171,753	7,127,409	37,044,344
Current portion of notes payable	79,000,000	54,000,000	25,000,000
Current portion of revenue bonds	115,540,000	100,215,000	15,325,000
Total payable from restricted assets	276,551,489	237,100,563	39,450,926
<b>LONG-TERM LIABILITIES</b>			
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	2,964,837,866	2,459,055,463	505,782,403
Total long-term liabilities	2,983,251,899	2,477,469,496	505,782,403
<b>TOTAL LIABILITIES</b>	3,310,449,648	2,750,231,362	560,218,286
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Deferred pension inflow	158,629	158,629	-
Deferred OPEB inflow	205,404	205,404	-
<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	364,033	364,033	-
<b>TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES</b>	3,310,813,681	2,750,595,395	560,218,286
<b>NET POSITION:</b>			
Net investment in capital assets	1,200,292,335	1,240,336,125	(40,043,790)
Restricted for debt service	283,060,881	154,025,770	129,035,111
Unrestricted	151,329,607	129,115,912	22,213,695
<b>TOTAL NET POSITION</b>	\$ 1,634,682,823	\$ 1,523,477,807	\$ 111,205,016

## WATER SYSTEM

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION  
FOR THE TEN MONTHS ENDED JULY 31, 2024

	Current Month	Year to Date
<b>OPERATING REVENUES:</b>		
Water sales, net of surplus	\$ 39,255,350	\$ 387,292,987
Deferred charges for services	(899,860)	(38,505,807)
Other operating revenues	3,211	185,151
Total operating revenues	<u>38,358,701</u>	<u>348,972,331</u>
<b>OPERATING EXPENSES:</b>		
Personnel	1,570,943	14,152,898
Chemicals	6,334,347	40,881,024
Other operating supplies	728,090	4,591,802
Electric power	2,022,757	15,917,386
Wholesale water purchases	151,884	5,094,577
Consulting	657,199	3,701,016
Maintenance	2,152,999	14,750,946
Shared services	3,189,817	34,995,667
Other operating services	54,275	(1,226,950)
Total operating expenses excluding depreciation and amortization	<u>16,862,311</u>	<u>132,858,366</u>
<b>EXCESS OF REVENUES OVER EXPENSES BEFORE DEPRECIATION AND AMORTIZATION</b>	21,496,390	216,113,965
Depreciation/amortization expense	<u>7,703,276</u>	<u>76,972,500</u>
Total depreciation and amortization	<u>7,703,276</u>	<u>76,972,500</u>
<b>OPERATING INCOME (LOSS)</b>	<u>13,793,114</u>	<u>139,141,465</u>
<b>NONOPERATING REVENUES (EXPENSES):</b>		
Investment income	6,307,468	46,886,890
Miscellaneous revenue (expense)	-	-
Grant Income	54,225	121,917
Contribution revenue (expense)	-	4,339,688
Gain (loss) on sale of capital assets	-	(688,335)
Interest expense	(8,364,996)	(76,361,797)
Arbitrage rebate and service fees	-	(2,234,812)
Total nonoperating revenues (expenses)	<u>(2,003,303)</u>	<u>(27,936,449)</u>
<b>CHANGE IN NET POSITION</b>	11,789,811	111,205,016
<b>NET POSITION, BEGINNING BALANCE</b>	<u>1,622,893,012</u>	<u>1,523,477,807</u>
<b>NET POSITION, ENDING BALANCE</b>	<u>\$ 1,634,682,823</u>	<u>\$ 1,634,682,823</u>

## WATER SYSTEM

## STATEMENT OF CASH FLOWS

## FOR THE TEN MONTHS ENDED JULY 31, 2024

	Current Month	Year to Date
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>		
Cash received from customers	\$ 39,087,797	\$ 398,545,397
Cash received from other funds	-	-
Cash received from (paid to) others	3,165	257,117
Cash paid to suppliers for goods and services	(9,634,365)	(119,790,898)
Cash paid for employees for services	(923,259)	(9,190,901)
Cash paid to other funds	(3,539,435)	(35,454,708)
Net cash provided by operating activities	24,993,903	234,366,007
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</b>		
Proceeds from (for) the issuance of bonds	-	533,473,000
Cash paid for capital assets	(9,882,111)	(127,873,042)
Proceeds from ECP	8,000,000	25,000,000
Interest paid on notes	(360,140)	(2,224,412)
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	54,225	121,917
Federal program revenues	-	-
Net cash used for capital and related financing activities	(2,188,026)	379,415,388
<b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>		
Sale and maturity of investments	1,937,870	174,572,897
Purchase of investments	-	(162,730,914)
Interest received	4,914,790	43,958,762
Net cash provided by (used for) investing activities	6,852,660	55,800,745
<b>NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS</b>	29,658,537	669,582,140
CASH AND CASH EQUIVALENTS - Beginning of year	957,415,994	317,492,391
CASH AND CASH EQUIVALENTS - End of year	<u>\$ 987,074,531</u>	<u>\$ 987,074,531</u>
<b>RECONCILIATION OF TOTAL CASH TO THE STATEMENT OF NET POSITION</b>		
Unrestricted cash and cash equivalents	\$ 114,802,243	\$ 114,802,243
Restricted cash and cash equivalents	872,272,288	872,272,288
<b>RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES:</b>		
Operating income	\$ 13,793,114	\$ 139,141,465
Adjustments to reconcile net income to net cash provided by operating activities:		
Depreciation and amortization	7,703,276	76,972,500
Change in operating assets and liabilities:		
Accounts receivable and deferred billings	(188,571)	890,786
Prepaid expenses	(53,422)	5,616
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	(365,615)	(450,612)
Accounts payable, accrued liabilities and developers' deposit	3,205,261	(8,253,761)
Accrued vacation and Accrued sick	-	-
Customer advance payments	-	(12,445,794)
Due to/from cities	899,860	38,505,807
Total adjustments	11,200,789	95,224,542
<b>NET CASH PROVIDED BY OPERATING ACTIVITIES</b>	<u>\$ 24,993,903</u>	<u>\$ 234,366,007</u>
<b>NONCASH TRANSACTION DISCLOSURES</b>		
Gain on disposal of capital assets	\$ -	\$ (79,432)
Interest capitalized on construction	-	-
Amortization of bond-related items	(1,119,035)	(11,190,346)
Change in fair value of investments	(1,193,662)	(3,892,731)
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  
JULY 31, 2024**

	July 31, 2024	September 30, 2023	Increase (Decrease)
<b>ASSETS:</b>			
<b>CURRENT ASSETS:</b>			
Unrestricted Assets:			
Cash and cash equivalents	\$ 23,996,767	\$ 9,891,209	\$ 14,105,558
Investments	2,974,581	1,691,628	1,282,953
Accounts receivable	17,172	3,304,488	(3,287,316)
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	29,001,859	17,182,010	11,819,849
Restricted Assets:			
Cash and cash equivalents	10,237,309	17,592,201	(7,354,892)
Interest receivable	77,403	106,244	(28,841)
Due from other funds	-	2,774,470	(2,774,470)
Total restricted assets	10,314,712	20,472,915	(10,158,203)
<b>TOTAL CURRENT ASSETS</b>	39,316,571	37,654,925	1,661,646
<b>NONCURRENT ASSETS:</b>			
Restricted Assets:			
Cash and cash equivalents	234,135,252	226,871,150	7,264,102
Investments	27,716,648	78,392,190	(50,675,542)
<b>LONG-TERM ASSETS:</b>			
Net capital assets	841,380,750	802,766,483	38,614,267
<b>TOTAL NONCURRENT ASSETS</b>	1,103,232,650	1,108,029,823	(4,797,173)
<b>TOTAL ASSETS</b>	1,142,549,221	1,145,684,748	(3,135,527)
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
Deferred pension outflow	9,532,508	9,532,508	-
Deferred loss on refunding	978,358	1,237,103	(258,745)
Deferred OPEB outflow	1,186,757	1,186,757	-
<b>TOTAL DEFERRED OUTFLOWS OF RESOURCES</b>	11,697,623	11,956,368	(258,745)
<b>TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>	1,154,246,844	1,157,641,116	(3,394,272)
<b>LIABILITIES:</b>			
<b>CURRENT LIABILITIES:</b>			
Payable from Unrestricted Assets:			
Accounts payable and accrued liabilities	3,323,138	4,390,564	(1,067,426)
Due to other funds	128,552	3,432,912	(3,304,360)
Customer advance payments	8,638,200	5,242,598	3,395,602
Due to cities	9,779,758	-	9,779,758
Total payable from unrestricted assets	21,869,648	13,066,074	8,803,574
Payable from Restricted Assets:			
Accounts payable	25,794,810	37,109,101	(11,314,291)
Due to other funds	-	54,152	(54,152)
Accrued interest on notes	366,164	235,430	130,734
Accrued interest - revenue bonds	2,203,470	4,629,399	(2,425,929)
Current portion of notes payable	43,000,000	33,000,000	10,000,000
Current portion of revenue bonds	24,195,000	22,525,000	1,670,000
Total payable from restricted assets	95,559,444	97,553,082	(1,993,638)
<b>LONG-TERM LIABILITIES:</b>			
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	806,278,235	832,228,517	(25,950,282)
Total long-term liabilities	825,158,227	851,108,509	(25,950,282)
<b>TOTAL LIABILITIES</b>	942,587,319	961,727,665	(19,140,346)
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Deferred pension inflow	543,698	543,698	-
Deferred OPEB inflow	263,090	263,090	-
<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	806,788	806,788	-
<b>TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES</b>	943,394,107	962,534,453	(19,140,346)
<b>NET POSITION:</b>			
Net investment in capital assets	167,427,726	151,275,318	16,152,408
Restricted for debt service	45,260,315	48,682,924	(3,422,609)
Unrestricted	(1,835,304)	(4,851,579)	3,016,275
<b>TOTAL NET POSITION</b>	\$ 210,852,737	\$ 195,106,663	\$ 15,746,074

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

	<b>Current Month</b>	<b>Year to Date</b>
<b>OPERATING REVENUES:</b>		
Charges for services	\$ 9,078,328	\$ 89,411,004
Deferred charges for services	\$ (498,794)	(9,779,758)
Other Operating revenues	326	101,802
Total operating revenue	<u>8,579,860</u>	<u>79,733,048</u>
<b>OPERATING EXPENSES:</b>		
Personnel	1,575,552	14,655,480
Chemicals	704,540	4,785,540
Other operating supplies	528,216	4,640,819
Electric power	385,287	3,223,608
Consulting	43,913	237,465
Maintenance	271,056	1,626,201
Shared services	1,212,734	12,027,824
Other operating services	459,498	8,989,144
Total operating expenses excluding depreciation and amortization	<u>5,180,796</u>	<u>50,186,081</u>
<b>EXCESS OF REVENUES OVER EXPENSES BEFORE DEPRECIATION AND AMORTIZATION</b>	<u>3,399,064</u>	<u>29,546,967</u>
Depreciation/amortization expense	<u>1,326,857</u>	<u>13,226,199</u>
Total depreciation and amortization	<u>1,326,857</u>	<u>13,226,199</u>
<b>OPERATING INCOME (LOSS)</b>	<u>2,072,207</u>	<u>16,320,768</u>
<b>NONOPERATING REVENUES (EXPENSES):</b>		
Investment income	1,405,352	14,132,602
Miscellaneous revenue (expense)	-	-
Contributions revenue (expense)	-	-
Gain (loss) on sale of capital assets	-	63,093
Interest expense	(1,304,467)	(11,398,027)
Arbitrage rebate and service fees	(25,819)	(3,372,362)
Total nonoperating revenue (expenses)	<u>75,066</u>	<u>(574,694)</u>
<b>CHANGE IN NET POSITION</b>	<u>2,147,273</u>	<u>15,746,074</u>
<b>NET POSITION, BEGINNING BALANCE</b>	<u>208,705,464</u>	<u>195,106,663</u>
<b>NET POSITION, ENDING BALANCE</b>	<u>\$ 210,852,737</u>	<u>\$ 210,852,737</u>

**REGIONAL WASTEWATER SYSTEM  
STATEMENT OF CASH FLOWS  
FOR THE TEN MONTHS ENDED JULY 31, 2024**

	Current Month	Year to Date
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>		
Cash received from customers	\$ 9,078,860	\$ 96,113,200
Cash received from other funds	40,066	425,259
Cash received from (paid to) others	-	161,561
Cash paid to suppliers for goods and services	(2,347,259)	(28,040,753)
Cash paid for employee services	(844,120)	(9,012,812)
Cash paid to other funds	(1,458,330)	(14,945,387)
Net cash provided by operating activities	4,469,217	44,701,068
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</b>		
Proceeds from the issuance of bonds	-	-
Proceeds from ECP	5,000,000	10,000,000
Cash paid for capital assets	(6,084,407)	(66,659,315)
Interest paid on notes	(191,313)	(1,301,564)
Interest paid on long-term debt	-	(13,888,196)
Principal payments on long-term debt	-	(22,525,000)
Payments for bond issue costs	-	-
Arbitrage Rebate and services	(57,070)	(57,070)
Federal program Revenues	-	-
Net cash used for capital and related financing activities	(1,332,790)	(94,431,145)
<b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>		
Sale and maturity of investments	242,234	67,723,655
Purchase of investments	-	(18,496,637)
Interest received	1,252,535	14,517,827
Net cash provided by (used for) investing activities	1,494,769	63,744,845
<b>NET INCREASE (DECREASE) IN CASH</b>	4,631,196	14,014,768
CASH AND CASH EQUIVALENTS - Beginning of year	263,738,132	254,354,560
CASH AND CASH EQUIVALENTS - End of year	<u>\$ 268,369,328</u>	<u>\$ 268,369,328</u>
<b>RECONCILIATION OF TOTAL CASH TO THE STATEMENT OF NET POSITION</b>		
Unrestricted cash and cash equivalents	\$ 23,996,767	\$ 23,996,767
Restricted cash and cash equivalents	244,372,561	244,372,561
<b>RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES:</b>		
Operating income	\$ 2,072,207	\$ 16,320,768
Adjustments to reconcile net income to net cash provided by operating activities:		
Depreciation and amortization	1,326,857	13,226,199
Change in operating assets and liabilities:		
Accounts receivable and deferred billings	(16,586)	3,316,158
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	(10,654)	(448,727)
Accounts payable, accrued liabilities and developers' deposits	598,599	(1,088,872)
Accrued vacation and Accrued sick	-	-
Customers advance payments	-	3,395,602
Due to/from Cities	498,794	9,779,758
Total adjustments	2,397,010	28,380,300
Net cash provided by operating activities	<u>\$ 4,469,217</u>	<u>\$ 44,701,068</u>
<b>NONCASH TRANSACTION DISCLOSURES</b>		
Gain (loss) on disposal of capital assets	\$ -	\$ -
Interest capitalized on construction	-	-
Amortization of bond-related items	(149,653)	(1,496,537)
Change in fair value of investments	(156,123)	(860,264)
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  
JULY 31, 2024**

	July 31, 2024	September 30, 2023	Increase (Decrease)
<b>ASSETS:</b>			
<b>CURRENT ASSETS:</b>			
Unrestricted Assets:			
Cash and cash equivalents	\$ 13,726,398	\$ 9,704,952	\$ 4,021,446
Investments	10,395,811	5,144,112	5,251,699
Accounts receivable	138,479	301,930	(163,451)
Due from other funds	98,290	707,066	(608,776)
Prepaid expenses	58,955	451,078	(392,123)
Unbilled receivables	1,023,545	1,023,545	-
Total unrestricted assets	25,441,478	17,332,683	8,108,795
Restricted Assets:			
Cash and cash equivalents	5,943,948	1,044,900	4,899,048
Interest receivable	53,964	4,649	49,315
Due from other funds	-	2,058,900	(2,058,900)
Unbilled receivables	9,482,010	9,482,010	-
Total restricted assets	15,479,922	12,590,459	2,889,463
<b>TOTAL CURRENT ASSETS</b>	40,921,400	29,923,142	10,998,258
<b>NONCURRENT ASSETS:</b>			
Restricted assets:			
Cash and cash equivalents	41,799,606	54,023,093	(12,223,487)
Investments	7,635,013	4,038,170	3,596,843
<b>LONG-TERM ASSETS:</b>			
Net capital assets	134,706,767	125,508,292	9,198,475
<b>TOTAL NONCURRENT ASSETS</b>	184,141,386	183,569,555	571,831
<b>TOTAL ASSETS</b>	225,062,786	213,492,697	11,570,089
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
Deferred pension outflow	8,379,759	8,379,759	-
Deferred loss on refundings	563,354	683,834	(120,480)
Deferred OPEB outflow	916,884	916,884	-
<b>TOTAL DEFERRED OUTFLOWS OF RESOURCES</b>	9,859,997	9,980,477	(120,480)
<b>TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>	234,922,783	223,473,174	11,449,609
<b>LIABILITIES:</b>			
<b>CURRENT LIABILITIES:</b>			
Payable from Unrestricted Assets:			
Accounts payable and other liabilities	1,907,473	3,035,870	(1,128,397)
Due to other funds	4,759	2,080,986	(2,076,227)
Customer advance payments	2,200,045	1,140,321	1,059,724
Due to cities	7,271,907	-	7,271,907
Total payable from unrestricted assets	11,384,184	6,257,177	5,127,007
Payable from Restricted Assets:			
Accounts payable	20,233,827	19,099,854	1,133,973
Accrued landfill closure and post-closure care cost	6,646,320	6,646,320	-
Accrued interest payable on revenue bonds	1,328,867	287,735	1,041,132
Current portion of revenue bonds	4,635,000	4,635,000	-
Total payable from restricted assets	32,844,014	30,668,909	2,175,105
<b>LONG-TERM LIABILITIES:</b>			
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	74,957,736	75,440,460	(482,724)
Total long-term liabilities	93,633,979	94,116,703	(482,724)
<b>TOTAL LIABILITIES</b>	137,862,177	131,042,789	6,819,388
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Deferred pension inflow	539,840	539,840	-
Deferred OPEB inflow	221,816	221,816	-
<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	761,656	761,656	-
<b>TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES</b>	138,623,833	131,804,445	6,819,388
<b>NET POSITION:</b>			
Net investment in capital assets	79,267,755	81,725,580	(2,457,825)
Restricted for debt service	10,279,467	6,173,209	4,106,258
Unrestricted	6,751,728	3,769,940	2,981,788
<b>TOTAL NET POSITION</b>	\$ 96,298,950	\$ 91,668,729	\$ 4,630,221

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

	<b>Current Month</b>	<b>Year to Date</b>
<b>OPERATING REVENUES:</b>		
Charges for services	\$ 3,761,212	\$ 35,235,154
Deferred charges for services	(401,962)	(7,271,907)
Other operating revenues	251,068	2,327,328
Total operating revenue	3,610,318	30,290,575
<b>OPERATING EXPENSES:</b>		
Personnel	1,270,654	11,792,869
Chemicals	16,700	128,390
Other operating supplies	437,333	4,328,125
Electric power	21,107	211,418
Consulting	19,392	293,676
Maintenance	147,124	782,273
Shared services	332,399	3,407,524
Other operating services	563,391	3,584,530
Total operating expenses excluding depreciation/amortization	2,808,100	24,528,805
<b>EXCESS OF REVENUES OVER EXPENSES BEFORE DEPRECIATION/AMORTIZATION</b>	802,218	5,761,770
Depreciation/Amortization expense	618,120	6,120,830
Total depreciation/amortization	618,120	6,120,830
<b>OPERATING INCOME (LOSS)</b>	184,098	(359,060)
<b>NONOPERATING REVENUES (EXPENSES)</b>		
Investment income	302,476	2,611,808
Miscellaneous revenue (expense)	-	-
Contribution revenue (expense)	-	-
Gain (loss) on sale of capital assets	-	4,965,213
Interest expense - long term debt	(229,549)	(2,405,294)
Arbitrage rebate and service fees	-	(182,446)
Total nonoperating revenue (expenses)	72,927	4,989,281
<b>CHANGE IN NET POSITION</b>	257,025	4,630,221
<b>NET POSITION, BEGINNING BALANCE</b>	96,041,925	91,668,729
<b>NET POSITION, ENDING BALANCE</b>	\$ 96,298,950	\$ 96,298,950



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

	Current Month	Year to Date
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>		
Cash received from customers	\$ 3,809,559	\$ 34,303,250
Cash received from other funds	331,621	3,753,570
Cash received from (paid to) others	210,375	1,898,982
Cash paid to suppliers for goods and services	(1,767,987)	(14,928,537)
Cash paid for employee services	(695,246)	(7,550,847)
Cash paid to other funds	(333,808)	(3,413,708)
Net cash provided by operating activities	1,554,514	14,062,710
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</b>		
Proceeds from (for) the issuance of bonds	-	-
Cash paid for capital assets	(2,120,897)	(10,237,269)
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	(2,120,897)	(11,963,675)
<b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>		
Sale and maturity of investments	4,360,208	19,852,682
Purchases of investments	-	(28,620,344)
Interest received	467,154	3,365,634
Net cash provided by (used for) investing activities	4,827,362	(5,402,028)
<b>NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS</b>	4,260,979	(3,302,993)
CASH AND CASH EQUIVALENTS - Beginning of year	57,208,973	64,772,945
CASH AND CASH EQUIVALENTS - End of year	<u>\$ 61,469,952</u>	<u>\$ 61,469,952</u>
<b>RECONCILIATION OF TOTAL CASH TO THE STATEMENT OF NET POSITION</b>		
Unrestricted cash and cash equivalents	\$ 13,726,398	\$ 13,726,398
Restricted cash and cash equivalents	47,743,554	47,743,554
<b>PROVIDED BY OPERATING ACTIVITIES:</b>		
Operating income	\$ 184,098	\$ (359,060)
Adjustments to reconcile net income to net cash provided by operating activities:		
Depreciation and amortization	618,120	6,120,830
Change in operating assets and liabilities:		
Accounts receivable and deferred billings	302,225	114,138
Prepaid expense	(8)	392,123
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	35,426	591,448
Accounts payable, accrued liabilities and developers' deposits	12,691	(1,128,400)
Accrued vacation and Accrued sick	-	-
Landfill liability	-	-
Customers advance payments	-	1,059,724
Due to Cities	401,962	7,271,907
Total adjustments	1,370,416	14,421,770
Net cash provided by operating activities	<u>\$ 1,554,514</u>	<u>\$ 14,062,710</u>
<b>NONCASH TRANSACTION DISCLOSURES</b>		
Change in landfill liability	\$ -	\$ -
Gain (loss) on disposal of capital assets	-	563,567
Interest capitalized on construction	-	-
Amortization of bond-related items	(36,224)	(362,244)
Change in fair value of investments	(21,529)	(55,788)
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**  
**JULY 31, 2024**

	July 31, 2024	September 30, 2023	Increase (Decrease)
<b>ASSETS:</b>			
<b>CURRENT ASSETS:</b>			
Current Assets:			
Cash and cash equivalents	\$ 11,036,681	\$ 7,621,598	\$ 3,415,083
Investments	980,390	1,739,507	(759,117)
Accounts receivable	6,610	991,414	(984,804)
Due from other funds	5,983	13,401	(7,418)
Prepaid expenses	99,456	133,254	(33,798)
Unbilled receivables	221,939	221,939	-
Total unrestricted assets	12,351,059	10,721,113	1,629,946
Restricted Assets:			
Cash and cash equivalents	7,354,468	10,668,888	(3,314,420)
Interest receivable	51,786	84,789	(33,003)
Due from other funds	-	1,658,162	(1,658,162)
Total restricted assets	7,406,254	12,411,839	(5,005,585)
<b>TOTAL CURRENT ASSETS</b>	<b>19,757,313</b>	<b>23,132,952</b>	<b>(3,375,639)</b>
<b>NONCURRENT ASSETS:</b>			
Restricted assets:			
Cash and cash equivalents	66,395,564	60,453,461	5,942,103
Investments	15,262,515	36,018,888	(20,756,373)
<b>LONG-TERM ASSETS:</b>			
Net capital assets	509,788,053	469,475,184	40,312,869
<b>TOTAL NONCURRENT ASSETS</b>	<b>591,446,132</b>	<b>565,947,533</b>	<b>25,498,599</b>
<b>TOTAL ASSETS</b>	<b>611,203,445</b>	<b>589,080,485</b>	<b>22,122,960</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
Deferred pension inflow	1,388,804	1,388,804	-
Deferred loss on refundings	904,417	1,132,070	(227,653)
Deferred OPEB inflow	225,385	225,385	-
<b>TOTAL DEFERRED OUTFLOWS OF RESOURCES</b>	<b>2,518,606</b>	<b>2,746,259</b>	<b>(227,653)</b>
<b>TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>	<b>613,722,051</b>	<b>591,826,744</b>	<b>21,895,307</b>
<b>LIABILITIES:</b>			
<b>CURRENT LIABILITIES:</b>			
Payable from Unrestricted Assets:			
Accounts payable and other liabilities	1,929,269	2,684,712	(755,443)
Due to other funds	67,293	1,759,651	(1,692,358)
Customer advance payments	4,351,595	2,001,368	2,350,227
Due to cities	1,877,553	-	1,877,553
Total payable from unrestricted assets	8,225,710	6,445,731	1,779,979
Payable from Restricted Assets:			
Accounts payable	12,514,286	12,925,221	(410,935)
Due to other funds	-	67,281	(67,281)
Accrued interest on notes	386,057	121,282	264,775
Accrued interest - revenue bonds	1,956,048	4,172,906	(2,216,858)
Current portion of notes payable	47,000,000	17,000,000	30,000,000
Current portion of revenue bonds	15,685,000	16,095,000	(410,000)
Total payable from restricted assets	77,541,391	50,381,690	27,159,701
<b>LONG-TERM LIABILITIES:</b>			
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	342,895,053	360,624,638	(17,729,585)
Total long-term liabilities	345,794,436	363,524,021	(17,729,585)
<b>TOTAL LIABILITIES</b>	<b>431,561,537</b>	<b>420,351,442</b>	<b>11,210,095</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Deferred pension inflow	(21,032)	(21,032)	-
Deferred OPEB inflow	34,908	34,908	-
<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	<b>13,876</b>	<b>13,876</b>	<b>-</b>
<b>TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES</b>	<b>431,575,413</b>	<b>420,365,318</b>	<b>11,210,095</b>
<b>NET POSITION:</b>			
Net investment in capital assets	156,223,019	143,955,822	12,267,197
Restricted for debt service	23,097,340	24,529,292	(1,431,952)
Unrestricted	2,826,279	2,976,312	(150,033)
<b>TOTAL NET POSITION</b>	<b>\$ 182,146,638</b>	<b>\$ 171,461,426</b>	<b>\$ 10,685,212</b>

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

	<b>Current Month</b>	<b>Year to Date</b>
<b>OPERATING REVENUES:</b>		
Charges for services	\$ 4,661,141	\$ 45,643,988
Deferred charges for services	(192,023)	(1,877,553)
Other operating revenues	5	9,285
Total operating revenue	<u>4,469,123</u>	<u>43,775,720</u>
<b>OPERATING EXPENSES:</b>		
Personnel	293,747	2,680,365
Chemicals	348,785	3,899,771
Other operating supplies	73,784	811,178
Electric power	178,545	1,313,549
Consulting	53,445	287,813
Maintenance	191,671	3,747,485
Shared services	596,870	5,778,548
Other operating services	119,876	1,753,961
Total operating expenses excluding depreciation/amortization	<u>1,856,723</u>	<u>20,272,670</u>
<b>EXCESS OF REVENUES OVER EXPENSES BEFORE DEPRECIATION/AMORTIZATION</b>	<u>2,612,400</u>	<u>23,503,050</u>
Depreciation/Amortization expense	751,770	7,472,504
Total depreciation/amortization	<u>751,770</u>	<u>7,472,504</u>
<b>OPERATING INCOME (LOSS)</b>	<u>1,860,630</u>	<u>16,030,546</u>
<b>NONOPERATING REVENUES (EXPENSES):</b>		
Investment income	460,125	4,886,997
Miscellaneous revenue (expense)	-	-
Contribution revenue (expense)	-	-
Gain (loss) on sale of capital assets	-	14,846
Interest expense	(1,182,389)	(9,705,253)
Arbitrage rebate and service fees	-	(541,924)
Total nonoperating revenue (expenses)	<u>(722,264)</u>	<u>(5,345,334)</u>
<b>CHANGE IN NET POSITION</b>	<u>1,138,366</u>	<u>10,685,212</u>
<b>NET POSITION, BEGINNING BALANCE</b>	<u>181,008,272</u>	<u>171,461,426</u>
<b>NET POSITION, ENDING BALANCE</b>	<u>\$ 182,146,638</u>	<u>\$ 182,146,638</u>

**UPPER EAST FORK INTERCEPTOR SYSTEM  
STATEMENT OF CASH FLOWS  
FOR THE TEN MONTHS ENDED JULY 31, 2024**

	Current Month	Year to Date
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>		
Cash received from customers	\$ 4,661,140	\$ 48,983,712
Cash received from other funds	2,834	45,195
Cash received from (paid to) others	-	24,056
Cash paid to suppliers for goods and services	(909,476)	(13,971,105)
Cash paid for employee services	(166,247)	(1,721,611)
Cash paid to other funds	(530,945)	(5,409,698)
Net cash provided by operating activities	3,057,306	27,950,549
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</b>		
Proceeds from issuance of bonds	-	-
Proceeds from ECP	5,000,000	30,000,000
Cash paid for capital assets	(3,872,482)	(48,908,116)
Interest paid on notes	(202,140)	(955,550)
Interest paid on long-term debt	-	(12,518,718)
Principal payments on long-term debt	-	(16,095,000)
Payments for bond issue costs	-	-
Federal program revenues	-	-
Net cash used for capital and related financing activities	925,378	(48,477,384)
<b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>		
Sale and maturity of investments	1,211,169	38,449,235
Purchases of investments	-	(16,889,831)
Interest received	430,367	5,010,197
Net cash provided by (used for) investing activities	1,641,536	26,569,601
<b>NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS</b>	5,624,220	6,042,766
CASH AND CASH EQUIVALENTS - Beginning of year	79,162,493	78,743,947
CASH AND CASH EQUIVALENTS - End of year	<u>\$ 84,786,713</u>	<u>\$ 84,786,713</u>
<b>RECONCILIATION OF TOTAL CASH TO THE STATEMENT OF NET POSITION</b>		
Unrestricted cash and cash equivalents	\$ 11,036,681	\$ 11,036,681
Restricted cash and cash equivalents	73,750,032	73,750,032
<b>RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES:</b>		
Operating income	\$ 1,860,630	\$ 16,030,546
Adjustments to reconcile net income to net cash provided by operating activities:		
Depreciation and amortization	751,770	7,472,504
Change in operating assets and liabilities:		
Accounts receivable and deferred billings	(6,637)	1,017,806
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	22,041	(26,780)
Account payable, accrued liabilities and developers' deposits	237,479	(805,105)
Accrued vacation and Accrued sick	-	-
Customers advance payments	-	2,350,227
Due to Cities	192,023	1,877,553
Total adjustments	1,196,676	11,920,003
Net cash provided by operating activities	<u>\$ 3,057,306</u>	<u>\$ 27,950,549</u>
<b>NONCASH TRANSACTION DISCLOSURES</b>		
Gain (loss) on disposal of capital assets	\$ -	\$ -
Interest capitalized on construction	-	-
Amortization of bond-related items	(181,693)	(1,816,932)
Change in fair value of investments	(54,855)	(286,934)
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**  
**JULY 31, 2024**

	July 31, 2024	September 30, 2023	Increase (Decrease)
<b>ASSETS:</b>			
<b>CURRENT ASSETS:</b>			
Unrestricted Assets:			
Cash and cash equivalents	\$ 19,677,134	\$ 14,596,417	\$ 5,080,717
Investments	-	-	-
Accounts receivable	703,407	2,170,950	(1,467,543)
Due from other funds	19,118	38,211	(19,093)
Prepaid expenses	332,460	411,516	(79,056)
Unbilled receivables	422,199	422,199	-
Total unrestricted assets	21,154,318	17,639,293	3,515,025
Restricted Assets:			
Cash and cash equivalents	10,606,636	10,405,048	201,588
Investments	-	-	-
Interest receivable	153,481	100,840	52,641
Due from other funds	-	2,040,456	(2,040,456)
Total restricted assets	10,760,117	12,546,344	(1,786,227)
<b>TOTAL CURRENT ASSETS</b>	<b>31,914,435</b>	<b>30,185,637</b>	<b>1,728,798</b>
<b>NONCURRENT ASSETS:</b>			
Restricted Assets:			
Cash and cash equivalents	168,479,266	66,660,866	101,818,400
Investments	27,112,403	64,051,018	(36,938,615)
<b>LONG-TERM ASSETS:</b>			
Net capital assets	315,249,568	286,582,592	28,666,976
<b>TOTAL NONCURRENT ASSETS</b>	<b>510,841,237</b>	<b>417,294,476</b>	<b>93,546,761</b>
<b>TOTAL ASSETS</b>	<b>542,755,672</b>	<b>447,480,113</b>	<b>95,275,559</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
Deferred pension outflow	4,372,683	4,372,683	-
Deferred loss on refunding	531,231	712,831	(181,600)
Deferred OPEB outflow	623,686	623,686	-
<b>TOTAL DEFERRED OUTFLOWS OF RESOURCES</b>	<b>5,527,600</b>	<b>5,709,200</b>	<b>(181,600)</b>
<b>TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>	<b>548,283,272</b>	<b>453,189,313</b>	<b>95,093,959</b>
<b>LIABILITIES:</b>			
<b>CURRENT LIABILITIES:</b>			
Payable from Unrestricted Assets:			
Accounts payable and other liabilities	8,851,701	7,624,445	1,227,256
Due to other funds	103,434	2,429,864	(2,326,430)
Customer advance payments	5,115,657	2,224,495	2,891,162
Current notes payable	-	-	-
Due to cities	3,135,013	-	3,135,013
Total payable from unrestricted assets	17,205,805	12,278,804	4,927,001
Payable from Restricted Assets:			
Accounts payable	5,271,257	6,927,727	(1,656,470)
Due to other funds	-	24,875	(24,875)
Accrued interest - revenue bonds	2,381,585	3,455,871	(1,074,286)
Current portion of revenue bonds	15,255,000	13,605,000	1,650,000
Total payable from restricted assets	22,907,842	24,013,473	(1,105,631)
<b>LONG-TERM LIABILITIES:</b>			
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	370,263,602	290,321,385	79,942,217
Total long-term liabilities	378,906,187	298,963,970	79,942,217
<b>TOTAL LIABILITIES</b>	<b>419,019,834</b>	<b>335,256,247</b>	<b>83,763,587</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Deferred pension inflow	53,977	53,977	-
Deferred OPEB inflow	126,146	126,146	-
Deferred Grant Income	1,000,000	1,000,000	-
<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	<b>1,180,123</b>	<b>1,180,123</b>	<b>-</b>
<b>TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES</b>	<b>420,199,957</b>	<b>336,436,370</b>	<b>83,763,587</b>
<b>NET POSITION:</b>			
Net investments in capital assets	93,103,046	87,203,475	5,899,571
Restricted for debt service	35,858,095	29,014,909	6,843,186
Unrestricted	(877,826)	534,559	(1,412,385)
<b>TOTAL NET POSITION</b>	<b>\$ 128,083,315</b>	<b>\$ 116,752,943</b>	<b>\$ 11,330,372</b>



**SMALL SYSTEMS**  
**STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION**  
**FOR THE TEN MONTHS ENDED JULY 31, 2024**

	Current Month	Year to Date
<b>OPERATING REVENUES:</b>		
Charges for services	\$ 5,109,951	\$ 52,897,208
Deferred charges for services	27,070	(3,135,013)
Other operating revenues	56,111	355,766
Total operating revenue	5,193,132	50,117,961
<b>OPERATING EXPENSES:</b>		
Personnel	782,986	7,293,490
Chemicals	246,650	2,280,914
Other operating supplies	155,343	1,739,870
Electric power	256,516	2,158,669
Consulting	50,453	1,517,476
Maintenance	158,304	475,290
Shared Services	670,736	6,797,563
Other operating services	559,651	7,333,905
Total operating expenses excluding depreciation and amortization	2,880,639	29,597,177
<b>EXCESS OF REVENUES OVER EXPENSES BEFORE DEPRECIATION AND AMORTIZATION</b>	2,312,493	20,520,784
Depreciation/Amortization expense	706,447	7,051,792
Total depreciation and amortization	706,447	7,051,792
<b>OPERATING INCOME (LOSS)</b>	1,606,046	13,468,992
<b>NONOPERATING REVENUES (EXPENSES):</b>		
Investment income	1,028,606	7,392,198
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	(1,069,001)	(8,487,447)
Arbitrage rebate and service fees	-	(1,046,053)
Total nonoperating revenue (expenses)	(40,395)	(2,138,620)
<b>CHANGE IN NET POSITION</b>	1,565,651	11,330,372
<b>NET POSITION, BEGINNING BALANCE</b>	126,517,664	116,752,943
<b>NET POSITION, ENDING BALANCE</b>	\$ 128,083,315	\$ 128,083,315

**SMALL SYSTEMS**  
**STATEMENT OF CASH FLOWS**  
**FOR THE TEN MONTHS ENDED JULY 31, 2024**

	Current Month	Year to Date
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>		
Cash received from customers	\$ 4,409,735	\$ 57,333,240
Cash received from other funds	-	-
Cash received from (paid to) others	27,365	71,025
Cash paid to suppliers for goods and services	(1,181,032)	(15,661,693)
Cash paid for employee services	(423,714)	(4,524,775)
Cash paid to other funds	(885,533)	(8,524,253)
Net cash provided by operating activities	<u>1,946,821</u>	<u>28,693,544</u>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</b>		
Proceeds from (for) the issuance of bonds	-	97,753,402
Cash paid for capital assets	(2,913,956)	(38,486,053)
Loan from Water	-	-
Interest paid on long-term debt	-	(10,444,135)
Principal payments on long-term debt	-	(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	<u>(2,913,956)</u>	<u>33,714,123</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>		
Sale and maturity of investments	-	63,403,527
Purchase of investments	-	(27,060,582)
Interest received	968,114	8,350,093
Net cash provided by (used for) investing activities	<u>968,114</u>	<u>44,693,038</u>
<b>NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS</b>	979	107,100,705
CASH AND CASH EQUIVALENTS - Beginning of year	198,762,057	91,662,331
CASH AND CASH EQUIVALENTS - End of year	<u>\$ 198,763,036</u>	<u>\$ 198,763,036</u>
<b>RECONCILIATION OF TOTAL CASH TO THE STATEMENT OF NET POSITION</b>		
Unrestricted cash and cash equivalents	\$ 19,677,134	\$ 19,677,134
Restricted cash and cash equivalents	179,085,902	179,085,902
<b>RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES:</b>		
Operating income	\$ 1,606,046	13,468,992
Adjustments to reconcile net income to net cash provided by operating activities:		
Depreciation and Amortization	706,447	7,051,792
Change in operating assets and liabilities:		
Accounts receivable and deferred billings	(687,840)	1,414,905
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	(58,468)	(266,880)
Accts payable, accrued liabilities and developers deposits	407,706	919,506
Accrued vacation and Accrued sick	-	-
Customers advance payments	-	2,891,161
Due to Cities	(27,070)	3,135,013
Total adjustments	340,775	15,224,552
Net cash provided by operating activities	<u>\$ 1,946,821</u>	<u>\$ 28,693,544</u>
<b>NONCASH TRANSACTION DISCLOSURES</b>		
Gain (loss) on disposal of capital assets	-	-
Interest capitalized on construction	-	-
Amortization of bond-related items	(121,790)	(882,399)
Change in fair value of investments	(59,118)	(318,911)
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

JULY 31, 2024

JULY 31, 2024

FUND			INVESTMENTS		TOTAL	
	CASH		AT COST			
CONSTRUCTION FUNDS:						
Regional Water System - Capital Improvement Fund	\$	-	\$	105,833,821	\$	105,833,821
Regional Water System - 2017 SWIFT - LBCR		-		1,010,650		1,010,650
Regional Water System - 2017 SWIFT - TRT & DIST		-		727,475		727,475
Regional Water System - 2018 SWIFT - LBCR		-		5,556,565		5,556,565
Regional Water System - 2018 SWIFT - TRT & DIST		-		1,053,262		1,053,262
Regional Water System - 2018A SWIFT - LBCR		-		291,306		291,306
Regional Water System - 2018A SWIFT - TRT & DIST		-		11,624,829		11,624,829
Regional Water System - 2019 SWIFT - LBCR		-		19,242,752		19,242,752
Regional Water System - 2019 SWIFT - TRT & DIST		-		20,738,034		20,738,034
Regional Water System - 2023 SWIFT - CNST/ESC		-		142,016,925		142,016,925
Regional Water System - 2019		-		18,040,481		18,040,481
Regional Water System - 2021		-		11,911,171		11,911,171
Regional Water System - 2023 SWIFT - TRT & DIST		-		384,516,446		384,516,446
Regional Water System - 2018 SWIFT - WORKING CAPITAL		-		26,429,929		26,429,929
Regional Water System - 2018A SWIFT - WORKING CAPITAL		-		16,257,337		16,257,337
Regional Wastewater System - Capital Improvement Fund		-		5,873,625		5,873,625
Regional Wastewater System - 2017		-		94,432		94,432
Regional Wastewater System - 2018		-		175,428		175,428
Regional Wastewater System - 2019		-		1,151,639		1,151,639
Regional Wastewater System - 2020A		-		3,578,586		3,578,586
Regional Wastewater System - 2021A		-		846,101		846,101
Regional Wastewater System - 2020 CWSRF		-		115,105,844		115,105,844
Regional Wastewater System - 2020 CWSRF - CNST/ESC		-		53,438,228		53,438,228
Regional Wastewater System - 2021 CWSRF		-		585,049		585,049
Regional Wastewater System - 2021 CWSRF - CNST/ESC		-		36,147,881		36,147,881
Regional Solid Waste System - Capital Improvement Fund		-		18,461,580		18,461,580
Regional Solid Waste System - 2022		-		1,925,848		1,925,848
Regional Solid Waste System - 2023		-		22,100,526		22,100,526
Upper East Fork Interceptor System - Capital Improvement Fund		-		7,410,719		7,410,719
Upper East Fork Interceptor System - 2017		-		1,642,332		1,642,332
Upper East Fork Interceptor System - 2018		-		4,657,273		4,657,273
Upper East Fork Interceptor System - 2019		-		15,380,668		15,380,668
Upper East Fork Interceptor System - 2020		-		22,477,778		22,477,778
Upper East Fork Interceptor System - 2021		-		7,867,053		7,867,053
Buffalo Creek Interceptor - Capital Improvement Fund		-		70,925		70,925
Buffalo Creek Interceptor - 2019		-		19,018		19,018
Buffalo Creek Interceptor - 2020		-		2,231,402		2,231,402
Buffalo Creek Interceptor - 2024		-		8,303,315		8,303,315
Buffalo Creek Interceptor - 2022 CWSRF		-		1,704,953		1,704,953
Buffalo Creek Interceptor - 2022 PF CWSRF - CNST/ESC		-		1,097,225		1,097,225
Buffalo Creek Interceptor - 2022 CWSRF - CNST/ESC		-		37,449,284		37,449,284
McKinney Interceptor - Capital Improvement Fund		-		33,109		33,109
Muddy Creek WWTP - Capital Improvement Fund		-		311,685		311,685
Muddy Creek WWTP - 2019		-		67,465		67,465
Muddy Creek WWTP - 2021		-		2,938,340		2,938,340
Muddy Creek WWTP - 2024		-		82,215,772		82,215,772
Mustang Creek Interceptor - Capital Improvement Fund		-		454,771		454,771
Mustang Creek Interceptor - 2019		-		1,423		1,423
Mustang Creek Interceptor - 2020		-		880,967		880,967
Panther Creek Wastewater Treatment Plant - Capital Improvement Fund		-		905,766		905,766
Panther Creek Wastewater Treatment Plant - 2020	0			244,252		244,252
Parker Creek WW Interceptor System - Capital Improvement Fund		-		591,329		591,329
Parker Creek Parallel WW Interceptor System - Capital Improvement Fund		-		2,924		2,924
Parker Creek Parallel WW Interceptor System - 2016		-		6,214		6,214
Sabine Creek Wastewater Treatment Plant - Capital Improvement Fund		-		5,138		5,138
Sabine Creek Wastewater Treatment Plant - 2020		-		1,360		1,360
Sabine Creek Wastewater Treatment Plant - 2022		-		27,879,581		27,879,581
Sabine Creek WW Interceptor System - Capital Improvement Fund		-		115,870		115,870
Stewart Creek West Wastewater Treatment Plant - Capital Improvement Fund		-		1,329,653		1,329,653
TOTAL	\$	0	\$	1,253,033,316	\$	1,253,033,316

# SCHEDULES OF CASH AND INVESTMENTS

NORTH TEXAS MUNICIPAL WATER DISTRICT

## SCHEDULE OF CASH AND INVESTMENTS JULY 31, 2024

FUND	CASH	INVESTMENTS AT COST	TOTAL
CONSTRUCTION FUNDS - ECP:			
Regional Water System - ECP	\$ -	\$ 6,399,376	\$ 6,399,376
Regional Wastewater System - ECP	-	3,966,702	3,966,702
Upper East Fork Interceptor - ECP	-	4,628,916	4,628,916
TOTAL	\$ -	\$ 14,994,994	\$ 14,994,994
TOTAL CONSTRUCTION FUNDS:	\$ 0	\$ 1,268,028,310	\$ 1,268,028,310
INTEREST AND SINKING FUNDS:			
Regional Water System	\$ -	\$ 176,258,264	\$ 176,258,264
Regional Wastewater System	-	9,869,311	9,869,311
Regional Solid Waste System	-	5,943,948	5,943,948
Upper East Fork Interceptor System	-	7,354,468	7,354,468
Buffalo Creek Interceptor	-	1,216,141	1,216,141
Lower East Fork Interceptor	-	255,602	255,602
Muddy Creek Interceptor	-	4,047	4,047
Muddy Creek Wastewater Treatment Plant	-	4,286,914	4,286,914
Mustang Creek Interceptor System	-	1,710,830	1,710,830
Panther Creek Wastewater Treatment Plant	-	926,877	926,877
Parker Creek Parallel Interceptor	-	41,637	41,637
Rockwall - Heath Water Storage Facilities	-	29,278	29,278
Rockwall South (Buffalo) Wastewater Treatment Plant - 2008	-	52,115	52,115
Rockwall Water Pump Station Facilities	-	36,730	36,730
Sabine Creek Wastewater Treatment Plant	-	934,351	934,351
Stewart Creek West Wastewater Treatment Plant - 2015	-	956,050	956,050
Terrell Water Transmission Facilities	-	156,064	156,064
TOTAL	\$ -	\$ 210,032,626	\$ 210,032,626
INTEREST AND SINKING FUNDS - ECP:			
Regional Water System - ECP	\$ -	\$ 682,580	\$ 682,580
Regional Wastewater System - ECP	-	367,998	367,998
TOTAL	\$ -	\$ 1,050,577	\$ 1,050,577
TOTAL INTEREST AND SINKING FUNDS:	\$ -	\$ 211,083,204	\$ 211,083,204
DEBT SERVICE RESERVE FUNDS:			
Regional Water System	\$ -	\$ 149,936,217	\$ 149,936,217
Regional Wastewater System	-	37,619,366	37,619,366
Regional Solid Waste System	-	5,647,406	5,647,406
Upper East Fork Interceptor System	-	17,997,983	17,997,983
Buffalo Creek Interceptor	-	4,191,381	4,191,381
Lower East Fork Interceptor	-	1,361,127	1,361,127
Muddy Creek Interceptor	-	26,214	26,214
Muddy Creek Wastewater Treatment Plant	-	5,985,870	5,985,870
Mustang Creek Interceptor System	-	1,768,883	1,768,883
Panther Creek Wastewater Treatment Plant	-	1,705,239	1,705,239
Parker Creek Parallel Interceptor	-	209,388	209,388
Rockwall - Heath Water Storage Facilities	-	193,198	193,198
Rockwall South (Buffalo) Wastewater Treatment Plant - 2008	-	254,613	254,613
Rockwall Water Pump Station Facilities	-	175,625	175,625
Sabine Creek Wastewater Treatment Plant	-	5,901,330	5,901,330
Stewart Creek West Wastewater Treatment Plant - 2015	-	5,000,800	5,000,800
Terrell Water Transmission Facilities	-	788,644	788,644
TOTAL DEBT SERVICE RESERVE FUNDS	\$ -	\$ 238,763,283	\$ 238,763,283
ARBITRAGE LIABILITY FUNDS:			
Regional Water System - 2019 SWIFT	\$ -	\$ 1,063,108	\$ 1,063,108
Regional Water System - 2019A	-	1,124,354	1,124,354
Regional Water System - 2021A	-	9,173	9,173
Regional Water System - 2023 ECP	-	73,871	73,871

**SCHEDULE OF CASH AND INVESTMENTS**  
**JULY 31, 2024**

JULY 31, 2024

FUND	CASH	INVESTMENTS AT COST	TOTAL
ARBITRAGE LIABILITY FUNDS (Continued):			
Regional Wastewater System - 2019	\$ -	\$ 131	\$ 131
Regional Wastewater System - 2020A	-	30,140	30,140
Regional Wastewater System - 2020 CWSRF	-	2,337,152	2,337,152
Regional Wastewater System - 2021 CWSRF	-	1,991,333	1,991,333
Regional Wastewater System - 2023 ECP	-	52,552	52,552
Regional Solid Waste System - 2022	-	68,044	68,044
Regional Solid Waste System - 2023	-	117,316	117,316
Upper East Fork Interceptor System - 2019	-	325,723	325,723
Upper East Fork Interceptor System - 2020	-	192,016	192,016
Upper East Fork Interceptor System - 2023 ECP	-	32,841	32,841
Buffalo Creek Interceptor - 2019	-	6,840	6,840
Buffalo Creek Interceptor - 2022 CWSRF	-	664,388	664,388
Lower East Fork Interceptor	-	1,290	1,290
Muddy Creek Regional Wastewater System - 2016	-	3,066	3,066
Muddy Creek Regional Wastewater System - 2019	-	-	-
Muddy Creek Regional Wastewater System - 2021	-	2,853	2,853
Mustang Creek Interceptor - 2020	-	10,664	10,664
Panther Creek Regional Wastewater System - 2020	-	29,938	29,938
Sabine Creek Regional Wastewater System - 2022	-	331,671	331,671
TOTAL ARBITRAGE LIABILITY FUNDS	\$ -	\$ 8,468,463	\$ 8,468,463
RESERVE FOR MAINTENANCE ESCROW FUNDS:			
Regional Water System - Chapman	\$ -	\$ 527,734	\$ 527,734
Regional Water System - Contingency	-	38,106,203	38,106,203
Regional Wastewater System	-	4,835,465	4,835,465
Regional Solid Waste System	-	1,433,770	1,433,770
Upper East Fork Interceptor System	-	2,853,925	2,853,925
Buffalo Creek Interceptor	-	178,351	178,351
Farmersville Wastewater Treatment Plant	-	24,039	24,039
Forney Interceptor	-	20,198	20,198
Kaufman Four - One Water Distribution Facilities	-	69,467	69,467
Lavon Wastewater Treatment Plant	-	32,431	32,431
Lower East Fork Interceptor	-	28,022	28,022
McKinney Interceptor	-	17,156	17,156
Muddy Creek Interceptor	-	46,977	46,977
Muddy Creek Wastewater Treatment Plant	-	21,637	21,637
Mustang Creek Interceptor	-	11,727	11,727
Panther Creek Wastewater Treatment Plant	-	386,193	386,193
Parker Creek Interceptor	-	30,672	30,672
Parker Creek Parallel Interceptor	-	35,850	35,850
Plano Water Transmission Facilities	-	82,746	82,746
Rockwall North (Squabble) Wastewater Treatment Plant	-	1,597	1,597
Rockwall South (Buffalo) Wastewater Treatment Plant	-	106,528	106,528
Sabine Creek Interceptor	-	43,661	43,661
Sabine Creek Wastewater Treatment Plant	-	186,644	186,644
Seis Lagos Wastewater Treatment Plant	-	20,558	20,558
Stewart Creek West Wastewater Treatment Plant	-	101,521	101,521
TOTAL	\$ -	\$ 49,203,071	\$ 49,203,071
EQUIPMENT REPLACEMENT ESCROW FUNDS:			
Regional Solid Waste System	\$ -	\$ 18,061,931	\$ 18,061,931
TOTAL	\$ -	\$ 18,061,931	\$ 18,061,931
PREVENTATIVE MAINTENANCE ESCROW FUNDS:			
Regional Wastewater System	\$ -	\$ 500,967	\$ 500,967
Upper East Fork Interceptor System	-	1,160,037	1,160,037
Buffalo Creek Interceptor	-	1,486,957	1,486,957
Farmersville Wastewater Treatment Plant	-	11,422	11,422
Forney Interceptor	-	806,917	806,917

# SCHEDULES OF CASH AND INVESTMENTS

NORTH TEXAS MUNICIPAL WATER DISTRICT

## SCHEDULE OF CASH AND INVESTMENTS JULY 31, 2024

2017-2018, 2018-2019

FUND	CASH	INVESTMENTS	
		AT COST	TOTAL
PREVENTATIVE MAINTENANCE ESCROW FUNDS (Continued):			
Lavon Wastewater Treatment Plant	\$ -	\$ 15,135	\$ 15,135
Lower East Fork Interceptor	-	1,041,389	1,041,389
McKinney Interceptor	-	360,243	360,243
Muddy Creek Interceptor	-	415,608	415,608
Muddy Creek Wastewater Treatment Plant	-	153,236	153,236
Mustang Creek Interceptor	-	763,172	763,172
Panther Creek Wastewater Treatment Plant	-	361,927	361,927
Parker Creek Interceptor	-	593,985	593,985
Parker Creek Parallel Interceptor	-	141,110	141,110
Rockwall South (Buffalo) Wastewater Treatment Plant	-	201,839	201,839
Sabine Creek Interceptor	-	523,550	523,550
Sabine Creek Wastewater Treatment Plant	-	373,811	373,811
Seis Lagos Wastewater Treatment Plant	-	7,816	7,816
Stewart Creek West Wastewater Treatment Plant	-	511,953	511,953
TOTAL	\$ -	\$ 9,431,076	\$ 9,431,076
SUPPORT SERVICES CONTINGENCY:			
Support Services	\$ -	\$ 4,519,029	\$ 4,519,029
TOTAL	\$ -	\$ 4,519,029	\$ 4,519,029
TOTAL ESCROW FUNDS:	\$ -	\$ 81,215,108	\$ 81,215,108
OPERATING FUNDS:			
Support Services	\$ 4,159,986	\$ 2,884,734	\$ 7,044,720
Regional Water System	4,195,601	85,179,861	89,375,462
Regional Wastewater System	4,177,708	16,391,342	20,569,049
Regional Solid Waste System	4,211,396	1,390,500	5,601,896
Upper East Fork Interceptor System	4,174,574	2,759,284	6,933,858
Buffalo Creek Interceptor	726	648,338	649,064
Farmersville Wastewater Treatment Plant	21	137,254	137,274
Forney Interceptor	88	169,470	169,558
Kaufman Four-One Water Distribution Facilities	9	69,168	69,177
Lavon Wastewater Treatment Plant	34	30,299	30,333
Lower East Fork Interceptor	115	834,513	834,628
McKinney Interceptor	10	32,728	32,737
Muddy Creek Interceptor	1	51,239	51,240
Muddy Creek Wastewater Treatment Plant	-	1,058,753	1,058,753
Mustang Creek Interceptor System	669	401,949	402,618
Panther Creek Wastewater Treatment Plant	323	1,167,151	1,167,474
Parker Creek Interceptor	59	93,971	94,030
Parker Creek Parallel Interceptor	37	35,678	35,715
Plano Water Transmission Facilities	-	355,396	355,396
Rockwall - Heath Water Storage Facilities	1	27,671	27,672
Rockwall North (Squabble) Wastewater Treatment Plant	52	161,218	161,269
Rockwall South (Buffalo) Wastewater Treatment Plant	213	451,122	451,335
Rockwall Water Pump Station Facilities	27	13,817	13,844
Sabine Creek Interceptor	13	33,749	33,762
Sabine Creek Wastewater Treatment Plant	637	339,254	339,892
Seis Lagos Wastewater Treatment Plant	37	64,425	64,462
Stewart Creek West Wastewater Treatment Plant	368	1,845,081	1,845,449
Terrell Water Transmission Facilities	-	61,158	61,158
Small Wastewater Treatment Plants	(13,010)*	-	(13,010)
Wastewater Pretreatment Program	51	320,583	320,634
Insurance	281,315	7,539,027	7,820,342
TOTAL OPERATING FUNDS	\$ 21,191,060	\$ 124,548,731	\$ 145,739,791
GRAND TOTAL	\$ 21,191,060 *	\$ 1,932,107,099	\$ 1,953,298,158

\* 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	\$ 105,833,821	\$ 75,894,125	\$ 29,939,696	\$ 5,555,000 (6)	\$ 20,423,000	\$ 15,071,696
Regional Wtr System - 2017 SWIFT	1,738,125	713,885	1,024,240	(500,000)	524,239	-
Regional Wtr System - 2018 SWIFT	33,039,757	16,177,606	16,862,151	4,000,000 (4)	18,223,418	2,638,733
Regional Wtr System - 2018A SWIFT	28,173,472	18,669,938	9,503,534	(3,525,350)(4)	4,528,947	1,449,238
Regional Wtr System - 2019 SWIFT	39,980,786	795,613	39,185,173	25,350 (4)	39,210,523	-
Regional Wtr System - 2019 SWIFT - TWDB Escrow	-	-	-	-	-	-
Regional Wtr System - 2019A	18,040,481	17,316,808	723,673	-	-	723,673
Regional Wtr System - 2021	11,911,171	11,083,071	828,100	-	-	828,100
Regional Wtr System - 2023 SWIFT - BDL Phase II	384,516,446	399,624,335	(15,107,889)	19,195,230 (5)	-	4,087,341
Regional Wtr System - 2023 SWIFT - TWDB Escrow	142,016,925	-	142,016,925	(19,195,230)	96,385,117	26,436,578
Regional Wtr System - ECP	6,399,376	348,759,464	(342,360,087)	343,105,960 (7)	-	745,872
Regional WW System - CIF	5,873,625	1,169,240	4,704,386	3,083,334	-	7,787,720
Regional WW System - 2017	94,432	-	94,432	-	-	94,432
Regional WW System - 2018	175,428	-	175,428	-	-	175,428
Regional WW System - 2019	1,151,639	732,722	418,917	-	-	418,917
Regional WW System - 2020	3,578,586	3,396,259	182,327	-	-	182,327
Regional WW System - 2020 CWSRF	115,105,844	103,210,898	11,894,945	5,307,698 (5)	-	17,202,643
Regional WW System - 2020 CWSRF - TWDB Escrow	53,438,228	-	53,438,228	(5,307,698)(5)	46,414,165	1,716,364
Regional WW System - 2021 CWSRF	585,049	-	585,049	-	-	585,049
Regional WW System - 2021 CWSRF - TWDB Escrow	36,147,881	-	36,147,881	-	34,991,000	1,156,881
Regional WW System - 2021A	846,101	615,689	230,413	-	-	230,413
Regional WW System - ECP	3,966,702	156,502,095	(152,535,394)	152,887,544 (7)	-	352,151
Regional Solid Waste System - CIF	18,461,580	11,641,189	6,820,391	203,334	5,453,000	1,570,725
Regional Solid Waste System - 2022	1,925,848	1,641,957	283,891	-	-	283,891
Regional Solid Waste System - 2023	22,100,526	16,626,316	5,474,210	-	4,600,000	874,210
Upper East Fork Interceptor System - CIF	7,410,719	2,859,879	4,550,841	-	-	4,550,841
Upper East Fork Interceptor System - 2017	1,642,332	731,420	910,912	-	-	910,912
Upper East Fork Interceptor System - 2018	4,657,273	4,224,551	432,722	-	-	432,722
Upper East Fork Interceptor System - 2019	15,380,668	15,033,003	347,665	-	-	347,665
Upper East Fork Interceptor System - 2020	22,477,778	21,291,268	1,186,510	-	-	1,186,510
Upper East Fork Interceptor System - 2021	7,867,053	7,251,228	615,825	-	-	615,825
Upper East Fork Interceptor System - ECP	4,628,916	98,415,560	(93,786,644)	94,021,971 (7)	-	235,327
Muddy Creek WW Treatment Plant - CIF	311,685	6,800	304,885	-	-	304,885
Muddy Creek WW Treatment Plant - 2019	67,465	27,356	40,110	-	-	40,110
Muddy Creek WW Treatment Plant - 2021	2,938,340	268,211	2,670,130	-	-	2,670,130
Muddy Creek WW Treatment Plant - 2024	82,215,772	77,961,927	4,253,845	-	-	4,253,845
Mustang Creek Interceptor System - CIF	454,771	391,739	63,032	-	-	63,032
Mustang Creek Interceptor System - 2019	1,423	-	1,423	-	-	1,423
Mustang Creek Interceptor System - 2020	880,967	832,259	48,708	-	-	48,708
Panther Creek WW Treatment Plant - CIF	905,766	535,696	370,070	-	-	370,070
Panther Creek WW Treatment Plant - 2020	244,252	188,647	55,605	-	-	55,605

# 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	\$ 591,329	48,050		\$ 543,279	\$ 40,834		\$ -		\$ 584,113
Parker Creek WW Parallel Interceptor System - CIF	2,924	-		2,924	-		-		2,924
Parker Creek WW Parallel Interceptor System - 2016	6,214	-		6,214	-		-		6,214
Sabine Creek Interceptor - CIF	115,870	6,795		109,075	-		-		109,075
Sabine Creek WW Treatment Plant - CIF	5,138	-		5,138	-		-		5,138
Sabine Creek WW Treatment Plant - 2020	1,360	-		1,360	-		-		1,360
Sabine Creek WW Treatment Plant - 2022	27,879,581	23,505,032		4,374,550	-		-		4,374,550
Buffalo Crk Inter. System - CIF	70,925	-		70,925	-		-		70,925
Buffalo Crk Inter. System - 2019	19,018	-		19,018	-		-		19,018
Buffalo Crk Inter. System - 2020	2,231,402	137,037		2,094,365	-		-		2,094,365
Buffalo Crk Inter. System - 2022 CWSRF - TWDB	1,704,953	-		1,704,953	-		-		1,704,953
Buffalo Crk Inter. System - 2022 PF CWSRF Escrow	1,097,225	-		1,097,225	-		1,000,000		97,225
Buffalo Crk Inter. System - 2022 CWSRF Escrow	37,449,284	-		37,449,284	-		36,290,000		1,159,284
Buffalo Crk Inter. System - 2024	8,303,315	7,345,281		958,034	-		260,000		698,034
Stewart Creek WW Treatment Plant - CIF	1,329,653	836,551		493,102	-		-		493,102
McKinney Interceptor - CIF	33,109	27,525		5,584	-		-		5,584
<b>TOTAL</b>	<b>\$ 1,268,028,310</b>	<b>\$ 1,446,497,024</b>		<b>\$ (178,468,714)</b>	<b>\$ 598,897,977</b>		<b>\$ 308,303,409</b>		<b>\$ 112,125,853</b>

(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.