Bois d'Arc Lake Overall Dam Site

NORTH TEXAS MUNICIPAL WATER DISTRICT

MONTHLY FINANCIAL STATEMENTS

AS OF AUGUST 31, 2024

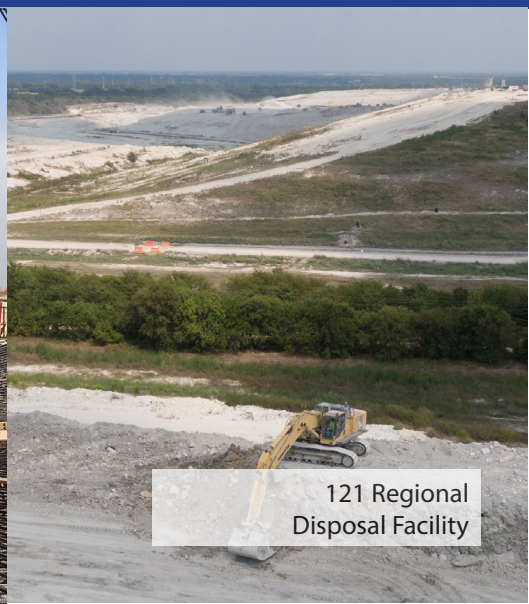
WATER SERVICES

WASTEWATER SERVICES

SOLID WASTE SERVICES

Leonard Water Treatment Plant

Sister Grove Regional Water Resource Recovery Facility



121 Regional Disposal Facility

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NORTH TEXAS MUNICIPAL WATER DISTRICT

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BUDGET SUMMARY

SECTION

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

	Original Budget	Amended Budget	YTD Actual	% Of Amended	Remaining Amended
Revenues:					
Sales:					
Water	$ 471,027,629	$ 464,662,249	$ 429,524,403	92.4%	$ 35,137,846
Wastewater	107,309,255	107,309,255	98,299,188	91.6%	9,010,067
Interceptor	54,795,865	54,795,865	50,170,931	91.6%	4,624,934
Solid Waste	36,731,060	36,731,060	35,597,247	96.9%	1,133,813
Sewer	61,382,300	61,382,300	56,399,177	91.9%	4,983,123
Total Sales	731,246,109	724,880,729	669,990,946	92.4%	54,889,784
Other Revenues	12,743,101	21,230,886	17,337,817	81.7%	3,893,069
Interest Income	3,439,410	4,503,145	5,130,222	113.9%	(627,077)
Grand Total	$ 747,428,620	$ 750,614,761	$ 692,458,985	92.3%	$ 58,155,776
Expenditures:					
Personnel	$ 123,925,830	$ 121,230,610	$ 109,208,509	90.1%	$ 12,022,101
Supplies:					
Fuel	4,093,520	3,765,310	3,317,780	88.1%	447,530
Chemicals	96,484,085	82,942,435	61,908,699	74.6%	21,033,736
Other	23,033,740	26,084,495	22,765,202	87.3%	3,319,293
Total Supplies	123,611,345	112,792,240	87,991,682	78.0%	24,800,558
Services:					
Consulting	12,730,735	14,649,945	8,819,796	60.2%	5,830,149
Insurance	6,085,100	5,208,585	5,134,170	98.6%	74,415
Landfill Service Fees	5,675,420	5,445,625	4,989,583	91.6%	456,042
Maintenance	36,256,280	41,543,545	26,955,953	64.9%	14,587,592
Power	33,136,465	30,990,970	25,952,720	83.7%	5,038,250
Shared Services	74,856,270	74,926,070	69,394,061	92.6%	5,532,009
Water Purchases	6,457,795	6,457,015	5,248,688	81.3%	1,208,327
Other	20,900,945	21,537,475	14,805,271	68.7%	6,732,204
Shared Services Allocation	(80,380,680)	(84,338,675)	(72,278,033)	85.7%	(12,060,642)
Total Services	115,718,330	116,420,555	89,022,209	76.5%	27,398,346
Capital Outlay	13,427,400	16,009,625	12,289,426	76.8%	3,720,199
Escrow	3,422,810	1,654,810	3,331,266	201.3%	(1,676,456)
Capital Improvement Fund	38,765,000	57,598,330	41,602,497	72.2%	15,995,833
Debt Service	324,522,100	319,934,300	292,640,110	91.5%	27,294,190
Grand Total	$ 743,392,815	$ 745,640,470	$ 636,085,699	85.3%	$ 109,554,771
Revenues Over / (Under) Expenditures	$ 4,035,805	$ 4,974,291	$ 56,373,286		

* 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
AUGUST 31, 2024

	Original Budget	Amended Budget	YTD Actual	% Of Amended	Remaining Amended
Revenues:					
Shared Service Revenues:					
Indirect Cost Allocation	$ 64,476,975	$ 63,344,605	$ 58,197,995	91.9%	$ 5,146,610
Facilities Maintenance Services	2,104,645	2,416,925	2,406,381	99.6%	10,544
Inspectors	4,252,500	4,252,500	3,804,928	89.5%	447,572
IT Services	178,170	126,740	19,717	15.6%	107,023
Lab Services	4,990,970	4,990,970	4,575,055	91.7%	415,915
Technical Services	3,105,510	4,046,830	4,182,576	103.4%	(135,746)
Total Shared Services Revenue	79,108,770	79,178,570	73,186,652	92.4%	5,991,918
Miscellaneous	61,605	4,012,865	2,571,473	64.1%	1,441,392
Interest Income	124,865	154,405	179,207	116.1%	(24,802)
Grand Total	$ 79,295,240	$ 83,345,840	$ 75,937,333	91.1%	$ 7,408,507
Expenditures:					
Personnel	$ 60,118,085	$ 58,694,160	$ 52,729,905	89.8%	$ 5,964,255
Supplies:					
Fuel	561,255	452,390	526,256	116.3%	(73,866)
Chemicals	20,495	-	32	0.0%	(32)
Other	6,480,130	8,321,770	7,642,201	91.8%	679,569
Total Supplies	7,061,880	8,774,160	8,168,489	93.1%	605,671
Services:					
Consulting	3,415,470	3,272,975	2,084,496	63.7%	1,188,479
Insurance	523,440	667,000	669,743	100.4%	(2,743)
Maintenance	2,773,595	3,289,605	2,917,728	88.7%	371,877
Power	143,800	128,800	133,591	103.7%	(4,791)
Shared Services	25,000	25,000	-	0.0%	25,000
Other	6,279,410	6,073,750	3,557,592	58.6%	2,516,158
Total Services	13,160,715	13,457,130	9,363,150	69.6%	4,093,980
Capital Outlay	40,000	3,413,225	2,016,488	59.1%	1,396,737
Escrow	-	-	-	-	-
Capital Improvement Fund	-	-	-	-	-
Debt Service	-	-	-	-	-
Grand Total	$ 80,380,680	$ 84,338,675	$ 72,278,033	85.7%	$ 12,060,642
Revenues Over/ (Under) Expenditures	$ (1,085,440)	$ (992,835)	$ 3,659,300		

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

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

	Original Budget	Amended Budget	YTD Actual	% Of Amended	Remaining Amended
Revenues:					
Water Sales:					
Members	$ 375,660,029	$ 370,569,785	$ 338,681,781	91.4%	$ 31,888,004
Customers	95,348,109	94,072,974	90,810,898	96.5%	3,262,076
Retail Customers	17,440	17,440	21,918	125.7%	(4,478)
Raw Water Sales	2,050	2,050	9,805	478.3%	(7,755)
Total Water Sales	471,027,629	464,662,249	429,524,403	92.4%	35,137,846
Other Revenues					
Miscellaneous	179,371	6,432,166	637,276	9.9%	5,794,890
Total Other	179,371	6,432,166	637,276	9.9%	5,794,890
Interest Income	2,216,880	3,008,915	3,405,250	113.2%	(396,335)
Grand Total	$ 473,423,880	$ 474,103,331	$ 433,566,929	91.4%	$ 40,536,402
Expenditures:					
Personnel	$ 18,700,640	$ 17,766,125	$ 15,852,352	89.2%	$ 1,913,773
Supplies:					
Fuel	355,040	349,000	114,965	32.9%	234,035
Chemicals	78,732,750	67,424,355	49,608,609	73.6%	17,815,746
Other	5,634,470	6,008,940	4,933,883	82.1%	1,075,057
Total Supplies	84,722,260	73,782,295	54,657,457	74.1%	19,124,838
Services:					
Consulting	3,816,165	5,562,110	4,002,851	72.0%	1,559,259
Insurance	3,185,145	2,806,690	2,805,066	99.9%	1,624
Landfill Service Fees	-	-	-	0.0%	-
Maintenance	22,923,605	26,014,040	16,771,224	64.5%	9,242,816
Power	24,730,880	22,461,580	18,154,885	80.8%	4,306,695
Shared Services	41,420,310	41,420,310	38,467,640	92.9%	2,952,670
Water Purchases	6,457,795	6,457,015	5,248,688	81.3%	1,208,327
Other	4,679,355	4,545,375	2,734,349	60.2%	1,811,026
Total Services	107,213,255	109,267,120	88,184,704	80.7%	21,082,416
Capital Outlay	3,299,500	3,263,095	1,855,686	56.9%	1,407,409
Escrow	2,088,070	88,070	1,954,556	2219.3%	(1,866,486)
Capital Improvement Fund	33,000,000	50,000,000	30,250,000	60.5%	19,750,000
Debt Service	220,364,350	220,364,350	199,924,471	90.7%	20,439,879
Grand Total	$ 469,388,075	$ 474,531,055	$ 392,679,227	82.8%	$ 81,851,828
Revenue Over / (Under) Expenditures	$ 4,035,805	$ (427,724)	$ 40,887,702		

* 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
AUGUST 31, 2024

	Original Budget	Amended Budget	YTD Actual	% Of Amended	Remaining Amended
Revenues:					
Wastewater Sales:					
Members	$ 103,623,315	$ 103,623,315	$ 95,114,550	91.8%	$ 8,508,765
Customers	3,685,940	3,685,940	3,184,638	86.4%	501,302
Total Wastewater Sales	107,309,255	107,309,255	98,299,188	91.6%	9,010,067
Miscellaneous	547,305	1,181,775	1,255,054	106.2%	(73,279)
Interest Income	517,650	686,405	790,576	115.2%	(104,171)
Grand Total	$ 108,374,210	$ 109,177,435	$ 100,344,818	91.9%	$ 8,832,617
Expenditures:					
Personnel	$ 18,688,480	$ 18,158,090	$ 16,365,617	90.1%	$ 1,792,473
Supplies:					
Fuel	758,425	488,820	509,294	104.2%	(20,474)
Chemicals	8,388,205	7,288,975	5,286,192	72.5%	2,002,783
Other	4,658,475	4,878,130	4,458,532	91.4%	419,598
Total Supplies	13,805,105	12,655,925	10,254,018	81.0%	2,401,907
Services:					
Consulting	828,250	872,855	338,039	38.7%	534,816
Insurance	1,390,225	833,570	811,943	97.4%	21,627
Landfill Service Fees	4,461,395	4,337,800	3,858,816	89.0%	478,984
Maintenance	2,873,655	3,735,235	1,917,126	51.3%	1,818,109
Power	4,327,985	4,091,190	3,596,530	87.9%	494,660
Shared Services	14,450,250	14,461,850	13,223,779	91.4%	1,238,071
Other	3,448,135	4,376,280	2,505,480	57.3%	1,870,800
Total Services	31,779,895	32,708,780	26,251,714	80.3%	6,457,066
Capital Outlay	2,786,800	1,910,875	1,898,094	99.3%	12,781
Escrow	-	-	-	-	-
Capital Improvement Fund	3,500,000	6,000,000	4,458,333	74.3%	1,541,667
Debt Service	37,813,930	35,313,930	32,365,078	91.6%	2,948,852
Grand Total	$ 108,374,210	$ 106,747,600	$ 91,592,854	85.8%	$ 15,154,746
Revenue Over / (Under) Expenditures	$ -	$ 2,429,835	$ 8,751,964		

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

	Original Budget	Amended Budget	YTD Actual	% Of Amended	Remaining Amended
Revenues:					
Solid Waste Sales:					
Members	$ 26,400,650	$ 26,400,650	$ 24,200,605	91.7%	$ 2,200,045
Customers	10,330,410	10,330,410	11,396,642	110.3%	(1,066,232)
Total Solid Waste Sales	36,731,060	36,731,060	35,597,247	96.9%	1,133,813
Other Revenues:					
Sludge Disposal	3,901,655	3,901,655	3,275,854	84.0%	625,801
Composting	813,390	813,390	574,651	70.6%	238,739
Gas Royalties	2,300,000	2,300,000	1,745,543	75.9%	554,457
Miscellaneous	1,581,375	2,115,215	6,684,378	316.0%	(4,569,163)
Total Other Revenues	8,596,420	9,130,260	12,280,427	134.5%	(3,150,167)
Interest Income	221,250	170,495	242,021	142.0%	(71,526)
Grand Total	$ 45,548,730	$ 46,031,815	$ 48,119,695	104.5%	$ (2,087,880)
Expenditures:					
Personnel	$ 14,204,120	$ 14,326,455	$ 13,151,604	91.8%	$ 1,174,851
Supplies:					
Fuel	2,242,905	2,302,905	2,023,939	87.9%	278,966
Chemicals	145,600	147,600	142,754	96.7%	4,846
Other	3,275,050	3,500,570	2,795,700	79.9%	704,870
Total Supplies	5,663,555	5,951,075	4,962,393	83.4%	988,682
Services:					
Consulting	697,500	640,700	380,493	59.4%	260,207
Insurance	443,680	447,910	389,075	86.9%	58,835
Maintenance	1,372,775	1,356,885	843,537	62.2%	513,348
Power	182,300	266,400	231,314	86.8%	35,086
Shared Services	4,130,645	4,102,645	3,756,532	91.6%	346,113
Other	3,820,405	3,968,090	3,574,716	90.1%	393,374
Total Services	10,647,305	10,782,630	9,175,667	85.1%	1,606,963
Capital Outlay	6,037,000	5,946,585	5,324,320	89.5%	622,265
Escrow	-	-	-	-	-
Capital Improvement Fund	1,220,000	1,220,000	6,536,251	535.8%	(5,316,251)
Debt Service	7,776,750	7,776,750	7,126,695	91.6%	650,055
Grand Total	$ 45,548,730	$ 46,003,495	$ 46,276,930	100.6%	$ (273,435)
Revenue Over / (Under) Expenditures	$ -	$ 28,320	$ 1,842,765		

* 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
AUGUST 31, 2024

	Original Budget	Amended Budget	YTD Actual	% Of Amended	Remaining Amended
Revenues:					
Wastewater Sales:					
Members	$ 52,194,505	$ 52,194,505	$ 47,934,044	91.8%	$ 4,260,461
Customers	2,601,360	2,601,360	2,236,887	86.0%	364,473
Total Wastewater Sales	54,795,865	54,795,865	50,170,931	91.6%	4,624,934
Other Revenues:					
Miscellaneous	592,285	1,100,445	1,061,651	96.5%	38,794
Total Other	592,285	1,100,445	1,061,651	96.5%	38,794
Interest Income	213,810	293,190	301,217	102.7%	(8,027)
Grand Total	$ 55,601,960	$ 56,189,500	$ 51,533,799	91.7%	$ 4,655,701
Expenditures:					
Personnel	$ 3,335,865	$ 3,308,905	$ 2,988,131	90.3%	$ 320,774
Supplies:					
Fuel	88,870	88,870	81,208	91.4%	7,662
Chemicals	6,209,000	5,318,200	4,335,233	81.5%	982,967
Other	775,785	1,024,060	849,232	82.9%	174,828
Total Supplies	7,073,655	6,431,130	5,265,674	81.9%	1,165,456
Services					
Consulting	1,278,700	1,436,300	402,497	28.0%	1,033,803
Insurance	136,370	157,780	160,248	101.6%	(2,468)
Landfill Service Fees	5,280	1,780	6,422	360.8%	(4,642)
Maintenance	3,697,440	5,032,845	3,883,984	77.2%	1,148,861
Power	1,300,000	1,455,300	1,446,117	99.4%	9,183
Shared Services	6,871,830	6,931,630	6,414,066	92.5%	517,564
Other	321,810	674,620	748,489	110.9%	(73,869)
Total Services	13,611,430	15,690,255	13,061,825	83.2%	2,628,430
Capital Outlay	640,700	913,660	855,439	93.6%	58,221
Escrow	-	-	-	-	-
Capital Improvement Fund	800,000	133,330	133,330	100.0%	-
Debt Service	30,140,310	28,052,510	27,197,064	97.0%	855,446
Grand Total	$ 55,601,960	$ 54,529,790	$ 49,501,461	90.8%	$ 5,028,329
Revenue Over / (Under) Expenditures	$ -	$ 1,659,710	$ 2,032,338		

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

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

	Original Budget	Amended Budget	YTD Actual	% Of Amended	Remaining Amended
Revenues:					
Wastewater Sales					
Sewer / Interceptor Facilities	$ 58,394,670	$ 58,394,670	$ 53,528,464	91.7%	$ 4,866,206
Water Facilities	2,987,630	2,987,630	2,870,713	96.1%	116,917
Total Sales	61,382,300	61,382,300	56,399,177	91.9%	4,983,123
Other Revenues:					
Pretreatment	1,754,155	1,754,155	1,607,980	91.7%	146,175
Debt Acquistion	344,830	344,830	316,094	91.7%	28,736
Miscellaneous	728,735	1,287,255	179,335	13.9%	1,107,920
Total Other Revenues	2,827,720	3,386,240	2,103,409	62.1%	1,282,831
Interest Income	269,820	344,140	391,159	113.7%	(47,019)
Grand Total	$ 64,479,840	$ 65,112,680	$ 58,893,745	90.4%	$ 6,218,935
Expenditures:					
Personnel	$ 8,878,640	$ 8,976,875	$ 8,120,900	90.5%	$ 855,975
Supplies:					
Fuel	87,025	83,325	62,118	74.5%	21,207
Chemicals	2,988,035	2,763,305	2,535,878	91.8%	227,427
Other	2,209,830	2,351,025	2,085,655	88.7%	265,370
Total Supplies	5,284,890	5,197,655	4,683,651	90.1%	514,004
Services:					
Consulting	2,694,650	2,865,005	1,611,420	56.2%	1,253,585
Insurance	406,240	295,635	298,095	100.8%	(2,460)
Landfill Service Fees	1,208,745	1,106,045	1,124,344	101.7%	(18,299)
Maintenance	2,615,210	2,114,935	622,355	29.4%	1,492,580
Power	2,451,500	2,587,700	2,390,281	92.4%	197,419
Shared Services	7,958,235	7,984,635	7,532,043	94.3%	452,592
Other	2,351,830	1,899,360	1,684,644	88.7%	214,716
Total Services	19,686,410	18,853,315	15,263,182	81.0%	3,590,133
Capital Outlay	623,400	562,185	339,399	60.4%	222,786
Escrow	1,334,740	1,566,740	1,376,710	87.9%	190,030
Capital Improvement Fund	245,000	245,000	224,583	1	20,417
Debt Service	28,426,760	28,426,760	26,026,803	91.6%	2,399,957
Grand Total	$ 64,479,840	$ 63,828,530	$ 56,035,228	87.8%	$ 7,793,302
Revenue Over / (Under) Expenditures	$ -	$ 1,284,150	$ 2,858,517		

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ALL SYSTEMS
BUDGET SUMMARY - BY SYSTEM
AUGUST 31, 2024

	Original Budget	Amended Budget	YTD Actual	% Of Amended	Remaining Amended
Regional Water System					
Revenues	$ 473,423,880	$ 474,103,331	$ 433,566,929	91.4%	$ 40,536,402
Expenditures	469,388,075	474,531,055	392,679,227	82.8%	81,851,828
Revenue Over / (Under) Expenditures	4,035,805	(427,724)	40,887,702		
Regional Wastewater System					
Revenues	108,374,210	109,177,435	100,344,818	91.9%	8,832,617
Expenditures	108,374,210	106,747,600	91,592,854	85.8%	15,154,746
Revenue Over / (Under) Expenditures	-	2,429,835	8,751,964		
Regional Solid Waste System					
Revenues	45,548,730	46,031,815	48,119,695	104.5%	(2,087,880)
Expenditures	45,548,730	46,003,495	46,276,930	100.6%	(273,435)
Revenue Over / (Under) Expenditures	-	28,320	1,842,765		
Upper East Fork Interceptor System					
Revenues	55,601,960	56,189,500	51,533,799	91.7%	4,655,701
Expenditures	55,601,960	54,529,790	49,501,461	90.8%	5,028,329
Revenue Over / (Under) Expenditures	-	1,659,710	2,032,338		
Small Systems - Total					
Revenues	64,479,840	65,112,680	58,893,745	90.4%	6,218,935
Expenditures	64,479,840	63,828,530	56,035,228	87.8%	7,793,302
Revenue Over / (Under) Expenditures	-	1,284,150	2,858,517		
Shared Services Fund					
Revenues	79,295,240	83,345,840	75,937,333	91.1%	7,408,507
Expenditures	80,380,680	84,338,675	72,278,033	85.7%	12,060,642
Revenue Over / (Under) Expenditures	(1,085,440)	(992,835)	3,659,300		
Little Elm Water Transmission Facilities					
Revenues	-	-	-	0.0%	-
Expenditures	-	-	2,258	0.0%	(2,258)
Revenue Over / (Under) Expenditures	-	-	(2,258)		
Plano Water Transmission Facilities					
Revenues	1,750,055	1,791,830	1,792,435	100.0%	(605)
Expenditures	1,750,055	1,750,055	1,471,619	84.1%	278,436
Revenue Over / (Under) Expenditures	-	41,775	320,816		
Kaufman 4- 1 Water Distribution Facilities					
Revenues	164,500	165,180	152,081	92.1%	13,099
Expenditures	164,500	158,770	127,131	80.1%	31,639
Revenue Over / (Under) Expenditures	-	6,410	24,950		
Rockwall - Heath Water Storage Facilities					
Revenues	160,845	162,185	142,453	87.8%	19,732
Expenditures	160,845	160,845	147,911	92.0%	12,934
Revenue Over / (Under) Expenditures	-	1,340	(5,458)		
Terrell Water Transmission Facilities					
Revenues	743,850	743,875	682,088	91.7%	61,787
Expenditures	743,850	743,850	682,332	91.7%	61,518
Revenue Over / (Under) Expenditures	-	25	(243)		
Rockwall Water Pump Station Facilities					
Revenues	175,455	175,520	160,976	91.7%	14,544
Expenditures	175,455	175,455	161,288	91.9%	14,167
Revenue Over / (Under) Expenditures	$ -	$ 65	$ (312)		

ALL SYSTEMS
BUDGET SUMMARY - BY SYSTEM
AUGUST 31, 2024

	Original Budget	Amended Budget	YTD Actual	% Of Amended	Remaining Amended
South Rockwall WWTP					
Revenues	$ 2,069,335	$ 2,253,565	$ 1,924,754	85.4%	$ 328,811
Expenditures	2,069,335	2,231,010	1,714,255	76.8%	516,755
Revenue Over / (Under) Expenditures	-	22,555	210,500		
North Rockwall WWTP					
Revenues	978,175	988,945	910,701	92.1%	78,244
Expenditures	978,175	922,180	871,967	94.6%	50,213
Revenue Over / (Under) Expenditures	-	66,765	38,734		
Panther Creek WWTP					
Revenues	11,076,440	11,130,650	10,219,029	91.8%	911,621
Expenditures	11,076,440	11,050,235	10,147,952	91.8%	902,283
Revenue Over / (Under) Expenditures	-	80,415	71,078		
Sabine Creek WWTP					
Revenues	6,828,810	6,832,965	6,264,786	91.7%	568,179
Expenditures	6,828,810	7,067,750	6,705,287	94.9%	362,463
Revenue Over / (Under) Expenditures	-	(234,785)	(440,501)		
Stewart Creek WWTP					
Revenues	11,873,195	11,874,365	10,907,943	91.9%	966,422
Expenditures	11,873,195	11,390,645	10,129,546	88.9%	1,261,099
Revenue Over / (Under) Expenditures	-	483,720	778,397		
Muddy Creek WWTP					
Revenues	11,361,000	11,359,390	10,430,990	91.8%	928,400
Expenditures	11,361,000	11,065,150	9,846,052	89.0%	1,219,098
Revenue Over / (Under) Expenditures	-	294,240	584,938		
Seis Lagos WWTP					
Revenues	420,565	426,445	393,670	92.3%	32,775
Expenditures	420,565	424,950	376,492	88.6%	48,458
Revenue Over / (Under) Expenditures	-	1,495	17,178		
Farmersville WWTP					
Revenues	832,075	842,125	775,973	92.1%	66,152
Expenditures	832,075	793,950	761,001	95.8%	32,949
Revenue Over / (Under) Expenditures	-	48,175	14,972		
Lavon WWTP					
Revenues	583,525	593,775	547,646	92.2%	46,129
Expenditures	583,525	659,805	586,400	88.9%	73,405
Revenue Over / (Under) Expenditures	-	(66,030)	(38,755)		
Forney Interceptor System					
Revenues	610,840	812,425	562,896	69.3%	249,529
Expenditures	610,840	720,940	447,665	62.1%	273,275
Revenue Over / (Under) Expenditures	-	91,485	115,230		
Lower East Fork Interceptor System					
Revenues	2,952,015	2,960,265	2,346,064	79.3%	614,201
Expenditures	2,952,015	2,816,400	1,774,683	63.0%	1,041,717
Revenue Over / (Under) Expenditures	$ -	$ 143,865	$ 571,381		

ALL SYSTEMS
BUDGET SUMMARY - BY SYSTEM
AUGUST 31, 2024

	Original Budget	Amended Budget	YTD Actual	% Of Amended	Remaining Amended
Muddy Creek Interceptor System					
Revenues	$ 182,485	$ 181,875	$ 167,439	92.1%	$ 14,436
Expenditures	182,485	138,290	125,526	90.8%	12,764
Revenue Over / (Under) Expenditures	-	43,585	41,913		
Parker Creek Interceptor System					
Revenues	445,245	441,915	405,947	91.9%	35,968
Expenditures	445,245	425,540	348,059	81.8%	77,481
Revenue Over / (Under) Expenditures	-	16,375	57,888		
Sabine Creek Interceptor System					
Revenues	358,000	249,510	80,036	32.1%	169,474
Expenditures	358,000	249,510	58,694	23.5%	190,816
Revenue Over / (Under) Expenditures	-	-	21,342		
Buffalo Creek Interceptor System					
Revenues	5,339,530	5,334,150	4,893,051	91.7%	441,099
Expenditures	5,339,530	5,207,785	4,677,879	89.8%	529,906
Revenue Over / (Under) Expenditures	-	126,365	215,172		
McKinney Interceptor System					
Revenues	52,975	52,845	48,805	92.4%	4,040
Expenditures	52,975	31,465	17,645	56.1%	13,820
Revenue Over / (Under) Expenditures	-	21,380	31,160		
Mustang Creek Interceptor System					
Revenues	3,491,660	3,707,725	3,218,706	86.8%	489,019
Expenditures	3,491,660	3,643,045	3,122,309	85.7%	520,736
Revenue Over / (Under) Expenditures	-	64,680	96,397		
Parker Creek Parallel Interceptor System					
Revenues	264,340	264,635	242,840	91.8%	21,795
Expenditures	264,340	255,830	228,083	89.2%	27,747
Revenue Over / (Under) Expenditures	-	8,805	14,757		
Wastewater Pretreatment Program					
Revenues	1,764,925	1,766,520	1,622,435	91.8%	144,086
Expenditures	1,764,925	1,745,075	1,503,194	86.1%	241,881
Revenue Over / (Under) Expenditures	-	21,445	119,240		
Total - All Systems					
Revenues	747,428,620	750,614,761	692,458,985	92.3%	58,155,776
Expenditures	743,392,815	745,640,470	636,085,699	85.3%	109,554,771
Revenue Over / (Under) Expenditures	$ 4,035,805	$ 4,974,291	$ 56,373,286		

* 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
AUGUST 31, 2024

	August 31, 2024	September 30, 2023	Increase (Decrease)
ASSETS:			
CURRENT ASSETS:			
Unrestricted Assets:			
Cash and cash equivalents	$ 18,643,351	$ 15,538,642	$ 3,104,709
Investments	-	-	-
Interest receivable	-	-	-
Accounts receivable	249	-	249
Contracts receivable	30,000	30,000	-
Due from other funds	1,178,853	1,390,395	(211,542)
Prepaid expenses	354,550	785,209	(430,659)
Unbilled receivables	4,903,381	4,903,381	-
Total unrestricted assets	25,110,384	22,647,627	2,462,757
Restricted Assets:			
Cash and cash equivalents	-	-	-
Investments	-	-	-
Contracts receivable	-	-	-
Interest receivable	-	-	-
Accounts receivable	-	-	-
Due from other funds	-	2,201,258	(2,201,258)
Total restricted assets	-	2,201,258	(2,201,258)
LONG-TERM ASSETS:			
Net capital assets	29,022,790	29,774,508	(751,718)
TOTAL ASSETS	54,133,174	54,623,393	(490,219)
DEFERRED OUTFLOWS OF RESOURCES			
Deferred pension outflow	29,885,807	29,885,807	-
Deferred loss on refunding	-	-	-
Deferred OPEB outflow	4,305,604	4,305,604	-
TOTAL DEFERRED OUTFLOWS OF RESOURCES	34,191,411	34,191,411	-
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	88,324,585	88,814,804	(490,219)
LIABILITIES:			
CURRENT LIABILITIES:			
Payable from Unrestricted Assets:			
Accounts payable and other liabilities	11,987,341	15,159,818	(3,172,477)
Due to other funds	39,000	2,262,748	(2,223,748)
Customer advance payments	-	89,070	(89,070)
Due to cities	3,659,300	-	3,659,300
Accrued interest - notes	-	-	-
Current portion of notes	-	-	-
Total payable from unrestricted assets	15,685,641	17,511,636	(1,825,995)
Payable from Restricted Assets:			
Accounts payable	-	-	-
Due to other funds	-	-	-
Accrued interest - revenue bonds	-	-	-
Current portion of revenue bonds	-	-	-
Total payable from restricted assets	-	-	-
LONG-TERM LIABILITIES			
Accrued vacation and sick - less current portion	3,527,090	3,527,090	-
Net pension liability	47,586,814	47,586,814	-
Net OPEB liability	7,173,613	7,173,613	-
Lease and SBITA liability	1,565,360	1,565,360	-
Deferred compensation	107,500	135,000	(27,500)
Long-term debt - less current portion	-	-	-
Total long-term liabilities	59,960,377	59,987,877	(27,500)
TOTAL LIABILITIES	75,646,018	77,499,513	(1,853,495)
DEFERRED INFLOWS OF RESOURCES			
Deferred pension inflow	1,168,497	1,168,497	-
Deferred OPEB inflow	886,439	886,439	-
Deferred insurance proceeds	-	-	-
TOTAL DEFERRED INFLOWS OF RESOURCES	2,054,936	2,054,936	-
TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	77,700,954	79,554,449	(1,853,495)
NET POSITION:			
Net investment in capital assets	29,022,790	29,774,508	(751,718)
Restricted for debt service	-	-	-
Unrestricted	(18,399,159)	(20,514,153)	2,114,994
TOTAL NET POSITION	$ 10,623,631	$ 9,260,355	$ 1,363,276

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

	Current Month	Year to Date
OPERATING REVENUES:		
Service fees	$ -	-
Deferred charges for services	357,141	(3,659,300)
Intragovernmental	6,741,377	73,186,652
Insurance premiums	1,987,155	21,267,832
Other operating revenues	729	193,212
Total operating revenues	9,086,402	90,988,396
OPERATING EXPENSES:		
Personnel	5,506,109	52,729,905
Claims paid	1,714,328	16,580,004
Administrative charges	74,718	800,407
Chemicals	-	32
Other operating supplies	558,374	8,168,458
Electric power	17,315	133,591
Consulting	252,892	2,084,496
Maintenance	225,516	2,917,728
Shared services	-	-
Other operating services	468,593	4,265,562
Total operating expenses excluding depreciation and amortization	8,817,845	87,680,183
EXCESS OF REVENUES OVER EXPENSES BEFORE DEPRECIATION AND AMORTIZATION	268,557	3,308,213
Depreciation/Amortization expense	244,117	2,637,817
Total depreciation and amortization	244,117	2,637,817
OPERATING INCOME (LOSS)	24,440	670,396
NONOPERATING REVENUES (EXPENSES):		
Investment income	18,580	179,207
Miscellaneous revenue (expense)	42,625	336,669
Contribution revenue (expense)	-	-
Gain (loss) on sale of capital assets	101,246	177,004
Interest expenses - long term debt	-	-
Total nonoperating revenues (expenses)	162,451	692,880
CHANGE IN NET POSITION	186,891	1,363,276
NET POSITION, BEGINNING BALANCE	10,436,740	9,260,355
NET POSITION, ENDING BALANCE	$ 10,623,631	$ 10,623,631

SHARED SERVICES
STATEMENT OF CASH FLOWS
FOR THE ELEVEN MONTHS ENDED AUGUST 31, 2024

	Current Month	Year to Date
CASH FLOWS FROM OPERATING ACTIVITIES:		
Cash received from customers	$ -	$ -
Cash received from other funds	6,002,556	69,605,093
Cash received from (paid to) others	317,629	4,040,713
Cash paid to suppliers for goods and services	(2,844,233)	(36,194,754)
Cash paid for employees for services	(4,199,937)	(33,279,608)
Cash paid to other funds	(9,084)	(87,893)
Net cash provided by operating activities	(733,069)	4,083,551
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:		
Proceeds from (for) the issuance of bonds	-	-
Cash paid for capital assets	(89,028)	(1,709,095)
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	(89,028)	(1,709,095)
CASH FLOWS FROM INVESTING ACTIVITIES:		
Sale and maturity of investments	-	-
Purchase of investments	-	-
Interest received	81,357	730,253
Net cash provided by (used for) investing activities	81,357	730,253
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	(740,740)	3,104,709
CASH AND CASH EQUIVALENTS - Beginning of year	19,384,091	15,538,642
CASH AND CASH EQUIVALENTS - End of year	$ 18,643,351	$ 18,643,351
RECONCILIATION OF TOTAL CASH TO THE STATEMENT OF NET POSITION		
Unrestricted cash and cash equivalents	$ 18,643,351	$ 18,643,351
Restricted cash and cash equivalents	-	-
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES:		
Operating income	24,440	670,396
Adjustments to reconcile net income to net cash provided by operating activities:		
Depreciation and amortization	244,117	2,637,817
Change in operating assets and liabilities:		
Accounts receivable and deferred billings	63	(249)
Prepaid expenses	(275,123)	430,659
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	(421,443)	189,051
Accounts payable, accrued liabilities and developers' deposit	52,018	(3,414,353)
Accrued vacation and Accrued sick	-	-
Customer advance payments	-	(89,070)
Due to/from cities	(357,141)	3,659,300
Total adjustments	(757,509)	3,413,155
NET CASH PROVIDED BY OPERATING ACTIVITIES	$ (733,069)	$ 4,083,551
NONCASH TRANSACTION DISCLOSURES		
Gain (loss) on disposal of capital assets	$ -	$ -
Interest capitalized on construction	-	-
Amortization of bond-related items	-	-
Change in fair value of investments	-	-
Change in liabilities related to capital assets	-	-
Change in actuarial value of net pension liability	-	-
Refunding bonds issued	-	-
Refunding proceeds deposited in escrow	-	-

REGIONAL WATER

SYSTEM FUND

WATER SYSTEM
COMPARATIVE STATEMENT OF NET POSITION
AUGUST 31, 2024

	August 31, 2024	September 30, 2023	Increase (Decrease)
ASSETS:			
CURRENT ASSETS:			
Unrestricted Assets:			
Cash and cash equivalents	$ 102,730,594	$ 79,219,021	$ 23,511,573
Investments	82,384,830	82,864,953	(480,123)
Interest receivable	-	-	-
Accounts receivable	21,309,187	17,554,155	3,755,032
Contracts receivable	-	-	-
Due from other funds	-	8	(8)
Prepaid expenses	6,586,205	6,999,075	(412,870)
Unbilled receivables	-	-	-
Total unrestricted assets	213,010,816	186,637,212	26,373,604
Restricted Assets:			
Cash and cash equivalents	195,713,412	30,243,539	165,469,873
Investments	-	-	-
Interest receivable	1,006,992	361,765	645,227
Accounts receivable	-	-	-
Due from other funds	-	252,795	(252,795)
Prepaid expenses	507,077	-	507,077
Total restricted assets	197,227,481	30,858,099	166,369,382
TOTAL CURRENT ASSETS	410,238,297	217,495,311	192,742,986
NONCURRENT ASSETS:			
Restricted Assets:			
Cash and cash equivalents	668,354,244	208,029,831	460,324,413
Investments	183,247,090	166,441,874	16,805,216
LONG-TERM ASSETS:			
Net capital assets	3,685,691,722	3,670,384,431	15,307,291
TOTAL NONCURRENT ASSETS	4,537,293,056	4,044,856,136	492,436,920
TOTAL ASSETS	4,947,531,353	4,262,351,447	685,179,906
DEFERRED OUTFLOWS OF RESOURCES			
Deferred pension outflow	8,492,683	8,492,683	-
Deferred loss on refunding	2,002,210	2,103,686	(101,476)
Deferred OPEB outflow	1,125,386	1,125,386	-
TOTAL DEFERRED OUTFLOWS OF RESOURCES	11,620,279	11,721,755	(101,476)
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	4,959,151,632	4,274,073,202	685,078,430
LIABILITIES:			
CURRENT LIABILITIES:			
Payable from Unrestricted Assets:			
Accounts payable and other liabilities	9,325,344	22,178,962	(12,853,618)
Due to other funds	506,138	924,161	(418,023)
Customer advance payments	112,386	12,558,180	(12,445,794)
Due to cities	40,887,702	-	40,887,702
Total payable from unrestricted assets	50,831,570	35,661,303	15,170,267
Payable from Restricted Assets:			
Accounts payable	31,677,738	75,213,129	(43,535,391)
Due to other funds	-	179,655	(179,655)
Accrued interest on notes	649,680	365,370	284,310
Accrued interest - revenue bonds	53,006,104	7,127,409	45,878,695
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	279,873,522	237,100,563	42,772,959
LONG-TERM LIABILITIES			
Accrued vacation and sick - less current portion	938,052	938,052	-
Net pension liability	15,573,594	15,573,594	-
Net OPEB liability	1,857,069	1,857,069	-
Lease and SBITA liability	45,318	45,318	-
Long-term debt - less current portion	2,963,709,606	2,459,055,463	504,654,143
Total long-term liabilities	2,982,123,639	2,477,469,496	504,654,143
TOTAL LIABILITIES	3,312,828,731	2,750,231,362	562,597,369
DEFERRED INFLOWS OF RESOURCES			
Deferred pension inflow	158,629	158,629	-
Deferred OPEB inflow	205,404	205,404	-
TOTAL DEFERRED INFLOWS OF RESOURCES	364,033	364,033	-
TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	3,313,192,764	2,750,595,395	562,597,369
NET POSITION:			
Net investment in capital assets	1,206,678,415	1,240,336,125	(33,657,710)
Restricted for debt service	294,194,519	154,025,770	140,168,749
Unrestricted	145,085,934	129,115,912	15,970,022
TOTAL NET POSITION	$ 1,645,958,868	$ 1,523,477,807	$ 122,481,061

WATER SYSTEM
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
FOR THE ELEVEN MONTHS ENDED AUGUST 31, 2024

	Current Month	Year to Date
OPERATING REVENUES:		
Water sales, net of surplus	$ 42,290,819	$ 429,583,806
Deferred charges for services	(2,381,895)	(40,887,702)
Other operating revenues	56,832	241,983
Total operating revenues	39,965,756	388,938,087
OPERATING EXPENSES:		
Personnel	1,699,454	15,852,352
Chemicals	8,727,585	49,608,609
Other operating supplies	457,046	5,048,848
Electric power	2,237,499	18,154,885
Wholesale water purchases	154,111	5,248,688
Consulting	301,835	4,002,851
Maintenance	2,020,278	16,771,224
Shared services	3,471,973	38,467,640
Other operating services	548,279	(678,671)
Total operating expenses excluding depreciation and amortization	19,618,060	152,476,426
EXCESS OF REVENUES OVER EXPENSES BEFORE DEPRECIATION AND AMORTIZATION	20,347,696	236,461,661
Depreciation/amortization expense	7,738,810	84,711,310
Total depreciation and amortization	7,738,810	84,711,310
OPERATING INCOME (LOSS)	12,608,886	151,750,351
NONOPERATING REVENUES (EXPENSES):		
Investment income	6,377,525	53,264,415
Miscellaneous revenue (expense)	-	-
Grant Income	-	121,917
Contribution revenue (expense)	-	4,339,688
Gain (loss) on sale of capital assets	4,949	(683,386)
Interest expense	(7,715,315)	(84,077,112)
Arbitrage rebate and service fees	-	(2,234,812)
Total nonoperating revenues (expenses)	(1,332,841)	(29,269,290)
CHANGE IN NET POSITION	11,276,045	122,481,061
NET POSITION, BEGINNING BALANCE	1,634,682,823	1,523,477,807
NET POSITION, ENDING BALANCE	$ 1,645,958,868	$ 1,645,958,868

WATER SYSTEM
STATEMENT OF CASH FLOWS
FOR THE ELEVEN MONTHS ENDED AUGUST 31, 2024

	Current Month	Year to Date
CASH FLOWS FROM OPERATING ACTIVITIES:		
Cash received from customers	$ 37,569,208	$ 436,114,605
Cash received from other funds	-	-
Cash received from (paid to) others	56,715	313,832
Cash paid to suppliers for goods and services	(17,984,163)	(137,775,061)
Cash paid for employees for services	(1,334,815)	(10,525,716)
Cash paid to other funds	(3,190,994)	(38,645,702)
Net cash provided by operating activities	15,115,951	249,481,958
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:		
Proceeds from (for) the issuance of bonds	-	533,473,000
Cash paid for capital assets	(16,552,379)	(144,425,421)
Proceeds from ECP	-	25,000,000
Interest paid on notes	-	(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	-	121,917
Federal program revenues	-	-
Net cash used for capital and related financing activities	(16,552,379)	362,863,009
CASH FLOWS FROM INVESTING ACTIVITIES:		
Sale and maturity of investments	14,832,734	189,405,631
Purchase of investments	(38,660,762)	(201,391,676)
Interest received	4,988,175	48,946,937
Net cash provided by (used for) investing activities	(18,839,853)	36,960,892
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	(20,276,281)	649,305,859
CASH AND CASH EQUIVALENTS - Beginning of year	987,074,531	317,492,391
CASH AND CASH EQUIVALENTS - End of year	$ 966,798,250	$ 966,798,250
RECONCILIATION OF TOTAL CASH TO THE STATEMENT OF NET POSITION		
Unrestricted cash and cash equivalents	$ 102,730,594	$ 102,730,594
Restricted cash and cash equivalents	864,067,656	864,067,656
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES:		
Operating income	$ 12,608,886	$ 151,750,351
Adjustments to reconcile net income to net cash provided by operating activities:		
Depreciation and amortization	7,738,810	84,711,310
Change in operating assets and liabilities:		
Accounts receivable and deferred billings	(5,317,234)	(4,426,448)
Prepaid expenses	(99,823)	(94,207)
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	285,393	(165,219)
Accounts payable, accrued liabilities and developers' deposit	(2,481,976)	(10,735,737)
Accrued vacation and Accrued sick	-	-
Customer advance payments	-	(12,445,794)
Due to/from cities	2,381,895	40,887,702
Total adjustments	2,507,065	97,731,607
NET CASH PROVIDED BY OPERATING ACTIVITIES	$ 15,115,951	$ 249,481,958
NONCASH TRANSACTION DISCLOSURES		
Gain on disposal of capital assets	$ -	$ (79,432)
Interest capitalized on construction	-	-
Amortization of bond-related items	(1,119,035)	(12,309,381)
Change in fair value of investments	(1,191,129)	(5,083,860)
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
AUGUST 31, 2024

	August 31, 2024	September 30, 2023	Increase (Decrease)
ASSETS:			
CURRENT ASSETS:			
Unrestricted Assets:			
Cash and cash equivalents	$ 23,890,356	$ 9,891,209	$ 13,999,147
Investments	2,985,270	1,691,628	1,293,642
Accounts receivable	24,162	3,304,488	(3,280,326)
Due from other funds	-	81,163	(81,163)
Prepaid expenses	700,629	792,706	(92,077)
Unbilled receivables	1,420,816	1,420,816	-
Total unrestricted assets	29,021,233	17,182,010	11,839,223
Restricted Assets:			
Cash and cash equivalents	13,403,164	17,592,201	(4,189,037)
Interest receivable	219,856	106,244	113,612
Due from other funds	-	2,774,470	(2,774,470)
Total restricted assets	13,623,020	20,472,915	(6,849,895)
TOTAL CURRENT ASSETS	42,644,253	37,654,925	4,989,328
NONCURRENT ASETS:			
Restricted Assets:			
Cash and cash equivalents	229,381,861	226,871,150	2,510,711
Investments	36,810,089	78,392,190	(41,582,101)
LONG-TERM ASSETS:			
Net capital assets	852,253,586	802,766,483	49,487,103
TOTAL NONCURRENT ASSETS	1,118,445,536	1,108,029,823	10,415,713
TOTAL ASSETS	1,161,089,789	1,145,684,748	15,405,041
DEFERRED OUTFLOWS OF RESOURCES			
Deferred pension outflow	9,532,508	9,532,508	-
Deferred loss on refunding	952,483	1,237,103	(284,620)
Deferred OPEB outflow	1,186,757	1,186,757	-
TOTAL DEFERRED OUTFLOWS OF RESOURCES	11,671,748	11,956,368	(284,620)
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	1,172,761,537	1,157,641,116	15,120,421
LIABILITIES:			
CURRENT LIABILITIES:			
Payable from Unrestricted Assets:			
Accounts payable and accrued liabilities	2,843,071	4,390,564	(1,547,493)
Due to other funds	96,555	3,432,912	(3,336,357)
Customer advance payments	8,638,200	5,242,598	3,395,602
Due to cities	8,751,964	-	8,751,964
Total payable from unrestricted assets	20,329,790	13,066,074	7,263,716
Payable from Restricted Assets:			
Accounts payable	26,379,820	37,109,101	(10,729,281)
Due to other funds	-	54,152	(54,152)
Accrued interest on notes	409,197	235,430	173,767
Accrued interest - revenue bonds	3,305,205	4,629,399	(1,324,194)
Current portion of notes payable	58,000,000	33,000,000	25,000,000
Current portion of revenue bonds	24,195,000	22,525,000	1,670,000
Total payable from restricted assets	112,289,222	97,553,082	14,736,140
LONG-TERM LIABILITIES:			
Accrued vacation and sick - less current portion	1,213,709	1,213,709	-
Net pension liability	15,630,263	15,630,263	-
Net OPEB liability	2,005,417	2,005,417	-
Lease and SBITA liability	30,603	30,603	-
Long-term debt - less current portion	806,102,707	832,228,517	(26,125,810)
Total long-term liabilities	824,982,699	851,108,509	(26,125,810)
TOTAL LIABILITIES	957,601,711	961,727,665	(4,125,954)
DEFERRED INFLOWS OF RESOURCES			
Deferred pension inflow	543,698	543,698	-
Deferred OPEB inflow	263,090	263,090	-
TOTAL DEFERRED INFLOWS OF RESOURCES	806,788	806,788	-
TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	958,408,499	962,534,453	(4,125,954)
NET POSITION:			
Net investment in capital assets	167,090,093	151,275,318	15,814,775
Restricted for debt service	47,539,017	48,682,924	(1,143,907)
Unrestricted	(276,072)	(4,851,579)	4,575,507
TOTAL NET POSITION	$ 214,353,038	$ 195,106,663	$ 19,246,375

REGIONAL WASTEWATER SYSTEM
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
FOR THE ELEVEN MONTHS ENDED AUGUST 31, 2024

	Current Month	Year to Date
OPERATING REVENUES:		
Charges for services	$ 8,888,183	$ 98,299,187
Deferred charges for services	$ 1,027,794	(8,751,964)
Other Operating revenues	3,075	104,877
Total operating revenue	9,919,052	89,652,100
OPERATING EXPENSES:		
Personnel	1,710,137	16,365,617
Chemicals	500,653	5,286,193
Other operating supplies	327,006	4,967,825
Electric power	372,922	3,596,530
Consulting	100,574	338,039
Maintenance	290,924	1,917,125
Shared services	1,195,955	13,223,779
Other operating services	1,084,986	10,074,130
Total operating expenses excluding depreciation and amortization	5,583,157	55,769,238
EXCESS OF REVENUES OVER EXPENSES BEFORE DEPRECIATION AND AMORTIZATION	4,335,895	33,882,862
Depreciation/amortization expense	1,327,679	14,553,878
Total depreciation and amortization	1,327,679	14,553,878
OPERATING INCOME (LOSS)	3,008,216	19,328,984
NONOPERATING REVENUES (EXPENSES):		
Investment income	1,425,875	15,558,477
Miscellaneous revenue (expense)	-	-
Contributions revenue (expense)	-	-
Gain (loss) on sale of capital assets	61,194	124,287
Interest expense	(995,115)	(12,393,142)
Arbitrage rebate and service fees	131	(3,372,231)
Total nonoperating revenue (expenses)	492,085	(82,609)
CHANGE IN NET POSITION	3,500,301	19,246,375
NET POSITION, BEGINNING BALANCE	210,852,737	195,106,663
NET POSITION, ENDING BALANCE	$ 214,353,038	$ 214,353,038

REGIONAL WASTEWATER SYSTEM
STATEMENT OF CASH FLOWS
FOR THE ELEVEN MONTHS ENDED AUGUST 31, 2024

	Current Month	Year to Date
CASH FLOWS FROM OPERATING ACTIVITIES:		
Cash received from customers	$ 8,888,450	$ 105,001,650
Cash received from other funds	41,132	466,391
Cash received from (paid to) others	2,266	163,827
Cash paid to suppliers for goods and services	(3,637,447)	(31,678,200)
Cash paid for employee services	(1,285,716)	(10,298,528)
Cash paid to other funds	(1,472,431)	(16,417,818)
Net cash provided by operating activities	2,536,254	47,237,322
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:		
Proceeds from the issuance of bonds	-	-
Proceeds from ECP	15,000,000	25,000,000
Cash paid for capital assets	(11,575,743)	(78,235,058)
Interest paid on notes	-	(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)
Federal program Revenues	-	-
Net cash used for capital and related financing activities	3,424,257	(91,006,888)
CASH FLOWS FROM INVESTING ACTIVITIES:		
Sale and maturity of investments	1,000,000	68,723,655
Purchase of investments	(9,901,099)	(28,397,736)
Interest received	1,246,641	15,764,468
Net cash provided by (used for) investing activities	(7,654,458)	56,090,387
NET INCREASE (DECREASE) IN CASH	(1,693,947)	12,320,821
CASH AND CASH EQUIVALENTS - Beginning of year	268,369,328	254,354,560
CASH AND CASH EQUIVALENTS - End of year	$ 266,675,381	$ 266,675,381
RECONCILIATION OF TOTAL CASH TO THE STATEMENT OF NET POSITION		
Unrestricted cash and cash equivalents	$ 23,890,356	$ 23,890,356
Restricted cash and cash equivalents	242,785,025	242,785,025
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES:		
Operating income	$ 3,008,216	$ 19,328,984
Adjustments to reconcile net income to net cash provided by operating activities:		
Depreciation and amortization	1,327,679	14,553,878
Change in operating assets and liabilities:		
Accounts receivable and deferred billings	(149,443)	3,166,715
Prepaid expense	(108,106)	92,076
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	(31,998)	(480,725)
Accounts payable, accrued liabilities and developers' deposits	(482,300)	(1,571,172)
Accrued vacation and Accrued sick	-	-
Customers advance payments	-	3,395,602
Due to/from Cities	(1,027,794)	8,751,964
Total adjustments	(471,962)	27,908,338
Net cash provided by operating activities	$ 2,536,254	$ 47,237,322
NONCASH TRANSACTION DISCLOSURES		
Gain (loss) on disposal of capital assets	$ -	$ -
Interest capitalized on construction	-	-
Amortization of bond-related items	(149,653)	(1,646,190)
Change in fair value of investments	(173,700)	(1,033,964)
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
AUGUST 31, 2024

	August 31, 2024	September 30, 2023	Increase (Decrease)
ASSETS:			
CURRENT ASSETS:			
Unrestricted Assets:			
Cash and cash equivalents	$ 16,698,218	$ 9,704,952	$ 6,993,266
Investments	6,941,440	5,144,112	1,797,328
Accounts receivable	408,437	301,930	106,507
Due from other funds	90,817	707,066	(616,249)
Prepaid expenses	235,217	451,078	(215,861)
Unbilled receivables	1,023,545	1,023,545	-
Total unrestricted assets	25,397,674	17,332,683	8,064,991
Restricted Assets:			
Cash and cash equivalents	6,619,013	1,044,900	5,574,113
Interest receivable	72,300	4,649	67,651
Due from other funds	-	2,058,900	(2,058,900)
Unbilled receivables	9,482,010	9,482,010	-
Total restricted assets	16,173,323	12,590,459	3,582,864
TOTAL CURRENT ASSETS	41,570,997	29,923,142	11,647,855
NONCURRENT ASSETS:			
Restricted assets:			
Cash and cash equivalents	38,669,493	54,023,093	(15,353,600)
Investments	8,628,030	4,038,170	4,589,860
LONG-TERM ASSETS:			
Net capital assets	137,048,911	125,508,292	11,540,619
TOTAL NONCURRENT ASSETS	184,346,434	183,569,555	776,879
TOTAL ASSETS	225,917,431	213,492,697	12,424,734
DEFERRED OUTFLOWS OF RESOURCES			
Deferred pension outflow	8,379,759	8,379,759	-
Deferred loss on refundings	551,306	683,834	(132,528)
Deferred OPEB outflow	916,884	916,884	-
TOTAL DEFERRED OUTFLOWS OF RESOURCES	9,847,949	9,980,477	(132,528)
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	235,765,380	223,473,174	12,292,206
LIABILITIES:			
CURRENT LIABILITIES:			
Payable from Unrestricted Assets:			
Accounts payable and other liabilities	1,942,792	3,035,870	(1,093,078)
Due to other funds	21,369	2,080,986	(2,059,617)
Customer advance payments	2,200,045	1,140,321	1,059,724
Due to cities	1,842,765	-	1,842,765
Total payable from unrestricted assets	6,006,971	6,257,177	(250,206)
Payable from Restricted Assets:			
Accounts payable	20,441,537	19,099,854	1,341,683
Accrued landfill closure and post-closure care cost	6,646,320	6,646,320	-
Accrued interest payable on revenue bonds	1,594,641	287,735	1,306,906
Current portion of revenue bonds	4,635,000	4,635,000	-
Total payable from restricted assets	33,317,498	30,668,909	2,648,589
LONG-TERM LIABILITIES:			
Accrued landfill closure costs	2,835,690	2,835,690	-
Accured vacation and sick - less current portion	879,609	879,609	-
Net Pension liability	13,392,827	13,392,827	-
Net OPEB liability	1,558,690	1,558,690	-
Lease and SBITA liability	9,427	9,427	-
Long-term debt - less current portion	74,909,464	75,440,460	(530,996)
Total long-term liabilities	93,585,707	94,116,703	(530,996)
TOTAL LIABILITIES	132,910,176	131,042,789	1,867,387
DEFERRED INFLOWS OF RESOURCES			
Deferred pension inflow	539,840	539,840	-
Deferred OPEB inflow	221,816	221,816	-
TOTAL DEFERRED INFLOWS OF RESOURCES	761,656	761,656	-
TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	133,671,832	131,804,445	1,867,387
NET POSITION:			
Net investment in capital assets	79,289,963	81,725,580	(2,435,617)
Restricted for debt service	10,718,448	6,173,209	4,545,239
Unrestricted	12,085,137	3,769,940	8,315,197
TOTAL NET POSITION	$ 102,093,548	$ 91,668,729	$ 10,424,819

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

	Current Month	Year to Date
OPERATING REVENUES:		
Charges for services	$ 3,637,948	$ 38,873,102
Deferred charges for services	5,429,142	(1,842,765)
Other operating revenues	62,829	2,390,157
Total operating revenue	9,129,919	39,420,494
OPERATING EXPENSES:		
Personnel	1,358,735	13,151,604
Chemicals	14,363	142,753
Other operating supplies	491,513	4,819,638
Electric power	19,896	231,314
Consulting	86,817	380,493
Maintenance	61,264	843,537
Shared services	349,009	3,756,533
Other operating services	613,307	4,197,837
Total operating expenses excluding depreciation/amortization	2,994,904	27,523,709
EXCESS OF REVENUES OVER EXPENSES BEFORE DEPRECIATION/AMORTIZATION	6,135,015	11,896,785
Depreciation/Amortization expense	612,429	6,733,259
Total depreciation/amortization	612,429	6,733,259
OPERATING INCOME (LOSS)	5,522,586	5,163,526
NONOPERATING REVENUES (EXPENSES)		
Investment income	302,210	2,914,018
Miscellaneous revenue (expense)	-	-
Contribution revenue (expense)	-	-
Gain (loss) on sale of capital assets	199,352	5,164,565
Interest expense - long term debt	(229,550)	(2,634,844)
Arbitrage rebate and service fees	-	(182,446)
Total nonoperating revenue (expenses)	272,012	5,261,293
CHANGE IN NET POSITION	5,794,598	10,424,819
NET POSITION, BEGINNING BALANCE	96,298,950	91,668,729
NET POSITION, ENDING BALANCE	$ 102,093,548	$ 102,093,548

REGIONAL SOLID WASTE SYSTEM
STATEMENT OF CASH FLOWS
FOR THE ELEVEN MONTHS ENDED AUGUST 31, 2024

	Current Month	Year to Date
CASH FLOWS FROM OPERATING ACTIVITIES:		
Cash received from customers	$ 3,090,298	$ 37,393,548
Cash received from other funds	349,558	4,103,128
Cash received from (paid to) others	14,511	1,913,493
Cash paid to suppliers for goods and services	(1,767,338)	(16,695,875)
Cash paid for employee services	(1,053,911)	(8,604,758)
Cash paid to other funds	(332,399)	(3,746,107)
Net cash provided by operating activities	300,719	14,363,429
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:		
Proceeds from (for) the issuance of bonds	-	-
Cash paid for capital assets	(2,634,449)	(12,871,718)
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	(2,634,449)	(14,598,124)
CASH FLOWS FROM INVESTING ACTIVITIES:		
Sale and maturity of investments	5,931,582	25,784,264
Purchases of investments	(3,467,073)	(32,087,417)
Interest received	385,993	3,751,627
Net cash provided by (used for) investing activities	2,850,502	(2,551,526)
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	516,772	(2,786,221)
CASH AND CASH EQUIVALENTS - Beginning of year	61,469,952	64,772,945
CASH AND CASH EQUIVALENTS - End of year	$ 61,986,724	$ 61,986,724
RECONCILIATION OF TOTAL CASH TO THE STATEMENT OF NET POSITION		
Unrestricted cash and cash equivalents	$ 16,698,218	$ 16,698,218
Restricted cash and cash equivalents	45,288,506	45,288,506
PROVIDED BY OPERATING ACTIVITIES:		
Operating income	$ 5,522,586	$ 5,163,526
Adjustments to reconcile net income to net cash provided by operating activities:		
Depreciation and amortization	612,429	6,733,259
Change in operating assets and liabilities:		
Accounts receivable and deferred billings	(288,294)	(174,156)
Prepaid expense	(176,261)	215,862
Pension deferred outflows	-	-
OPEB deferred outflows	-	-
Net pension liability	-	-
Pension deferred inflows	-	-
OPEB deferred inflows	-	-
Net OPEB liability	-	-
Lease and SBITA liability	-	-
Due to/from other funds	24,082	615,530
Accounts payable, accrued liabilities and developers' deposits	35,319	(1,093,081)
Accrued vacation and Accrued sick	-	-
Landfill liability	-	-
Customers advance payments	-	1,059,724
Due to Cities	(5,429,142)	1,842,765
Total adjustments	(5,221,867)	9,199,903
Net cash provided by operating activities	$ 300,719	$ 14,363,429
NONCASH TRANSACTION DISCLOSURES		
Change in landfill liability	$ -	$ -
Gain (loss) on disposal of capital assets	71,720	635,287
Interest capitalized on construction	-	-
Amortization of bond-related items	(36,224)	(398,468)
Change in fair value of investments	(28,753)	(84,541)
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
AUGUST 31, 2024

	August 31, 2024	September 30, 2023	Increase (Decrease)
ASSETS:			
CURRENT ASSETS:			
Current Assets:			
Cash and cash equivalents	$ 11,014,016	$ 7,621,598	$ 3,392,418
Investments	984,790	1,739,507	(754,717)
Accounts receivable	8,084	991,414	(983,330)
Due from other funds	4,914	13,401	(8,487)
Prepaid expenses	121,399	133,254	(11,855)
Unbilled receivables	221,939	221,939	-
Total unrestricted assets	12,355,142	10,721,113	1,634,029
Restricted Assets:			
Cash and cash equivalents	9,770,520	10,668,888	(898,368)
Interest receivable	141,113	84,789	56,324
Due from other funds	-	1,658,162	(1,658,162)
Total restricted assets	9,911,633	12,411,839	(2,500,206)
TOTAL CURRENT ASSETS	22,266,775	23,132,952	(866,177)
NONCURRENT ASSETS:			
Restircted assets:			
Cash and cash equivalents	60,897,958	60,453,461	444,497
Investments	20,794,630	36,018,888	(15,224,258)
LONG-TERM ASSETS:			
Net capital assets	516,594,595	469,475,184	47,119,411
TOTAL NONCURRENT ASSETS	598,287,183	565,947,533	32,339,650
TOTAL ASSETS	620,553,958	589,080,485	31,473,473
DEFERRED OUTFLOWS OF RESOURCES			
Deferred pension inflow	1,388,804	1,388,804	-
Deferred loss on refundings	881,652	1,132,070	(250,418)
Deferred OPEB inflow	225,385	225,385	-
TOTAL DEFERRED OUTFLOWS OF RESOURCES	2,495,841	2,746,259	(250,418)
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	623,049,799	591,826,744	31,223,055
LIABILITIES:			
CURRENT LIABILITIES:			
Payable from Unrestricted Assets:			
Accounts payable and other liabilities	1,721,191	2,684,712	(963,521)
Due to other funds	106,065	1,759,651	(1,653,586)
Customer advance payments	4,351,595	2,001,368	2,350,227
Due to cities	2,032,338	-	2,032,338
Total payable from unrestricted assets	8,211,189	6,445,731	1,765,458
Payable from Restricted Assets:			
Accounts payable	12,780,945	12,925,221	(144,276)
Due to other funds	-	67,281	(67,281)
Accrued interest on notes	411,829	121,282	290,547
Accrued interest - revenue bonds	2,934,073	4,172,906	(1,238,833)
Current portion of notes payable	52,000,000	17,000,000	35,000,000
Current portion of revenue bonds	15,685,000	16,095,000	(410,000)
Total payable from restricted assets	83,811,847	50,381,690	33,430,157
LONG-TERM LIABILITIES:			
Accured vacation and sick - less current portion	195,563	195,563	-
Net pension liability	2,332,215	2,332,215	-
Net OPEB Liability	371,605	371,605	-
Long-term debt - less current portion	342,690,596	360,624,638	(17,934,042)
Total long-term liabilities	345,589,979	363,524,021	(17,934,042)
TOTAL LIABILITIES	437,613,015	420,351,442	17,261,573
DEFERRED INFLOWS OF RESOURCES			
Deferred pension inflow	(21,032)	(21,032)	-
Deferred OPEB inflow	34,908	34,908	-
TOTAL DEFERRED INFLOWS OF RESOURCES	13,876	13,876	-
TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	437,626,891	420,365,318	17,261,573
NET POSITION:			
Net investment in capital assets	157,958,093	143,955,822	14,002,271
Restricted for debt service	24,619,839	24,529,292	90,547
Unrestricted	2,844,976	2,976,312	(131,336)
TOTAL NET POSITION	$ 185,422,908	$ 171,461,426	$ 13,961,482

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

	Current Month	Year to Date
OPERATING REVENUES:		
Charges for services	$ 4,526,942	$ 50,170,930
Deferred charges for services	(154,785)	(2,032,338)
Other operating revenues	31	9,316
Total operating revenue	4,372,188	48,147,908
OPERATING EXPENSES:		
Personnel	307,766	2,988,131
Chemicals	435,463	4,335,234
Other operating supplies	119,262	930,440
Electric power	132,567	1,446,116
Consulting	114,683	402,496
Maintenance	136,500	3,883,985
Shared services	635,519	6,414,067
Other operating services	167,283	1,921,244
Total operating expenses excluding depreciation/amortization	2,049,043	22,321,713
EXCESS OF REVENUES OVER EXPENSES BEFORE DEPRECIATION/AMORTIZATION	2,323,145	25,826,195
Depreciation/Amortization expense	751,771	8,224,275
Total depreciation/amortization	751,771	8,224,275
OPERATING INCOME (LOSS)	1,571,374	17,601,920
NONOPERATING REVENUES (EXPENSES):		
Investment income	498,834	5,385,831
Miscellaneous revenue (expense)	-	-
Contribution revenue (expense)	2,000,000	2,000,000
Gain (loss) on sale of capital assets	28,166	43,012
Interest expense	(822,104)	(10,527,357)
Arbitrage rebate and service fees	-	(541,924)
Total nonoperating revenue (expenses)	1,704,896	(3,640,438)
CHANGE IN NET POSITION	3,276,270	13,961,482
NET POSITION, BEGINNING BALANCE	182,146,638	171,461,426
NET POSITION, ENDING BALANCE	$ 185,422,908	$ 185,422,908

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

	Current Month	Year to Date
CASH FLOWS FROM OPERATING ACTIVITIES:		
Cash received from customers	$ 4,526,943	$ 53,510,655
Cash received from other funds	5,983	51,178
Cash received from (paid to) others	23	24,079
Cash paid to suppliers for goods and services	(1,538,013)	(15,509,118)
Cash paid for employee services	(239,746)	(1,961,357)
Cash paid to other funds	(563,415)	(5,973,113)
Net cash provided by operating activities	2,191,775	30,142,324
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:		
Proceeds from issuance of bonds	-	-
Proceeds from ECP	5,000,000	35,000,000
Cash paid for capital assets	(5,276,214)	(54,184,330)
Interest paid on notes	-	(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	(276,214)	(48,753,598)
CASH FLOWS FROM INVESTING ACTIVITIES:		
Sale and maturity of investments	1,469,004	39,918,239
Purchases of investments	(6,930,548)	(23,820,379)
Interest received	441,764	5,451,961
Net cash provided by (used for) investing activities	(5,019,780)	21,549,821
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	(3,104,219)	2,938,547
CASH AND CASH EQUIVALENTS - Beginning of year	84,786,713	78,743,947
CASH AND CASH EQUIVALENTS - End of year	$ 81,682,494	$ 81,682,494
RECONCILIATION OF TOTAL CASH TO THE STATEMENT OF NET POSITION		
Unrestricted cash and cash equivalents	$ 11,014,016	$ 11,014,016
Restricted cash and cash equivalents	70,668,478	70,668,478
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES:		
Operating income	$ 1,571,374	$ 17,601,920
Adjustments to reconcile net income to net cash provided by operating activities:		
Depreciation and amortization	751,771	8,224,275
Change in operating assets and liabilities:		
Accounts receivable and deferred billings	(90,800)	927,006
Prepaid expense	(21,943)	11,855
Pension deferred outflows	-	-
OPEB deferred outflows	-	-
Net pension liability	-	-
Pension deferred inflows	-	-
OPEB deferred inflows	-	-
Net OPEB liability	-	-
Due to/from other funds	39,842	13,062
Account payable, accrued liabilties and developers' deposits	(213,254)	(1,018,359)
Accrued vacation and Accrued sick	-	-
Customers advance payments	-	2,350,227
Due to Cities	154,785	2,032,338
Total adjustments	620,401	12,540,404
Net cash provided by operating activities	$ 2,191,775	$ 30,142,324
NONCASH TRANSACTION DISCLOSURES		
Gain (loss) on disposal of capital assets	$ -	$ -
Interest capitalized on construction	-	-
Amortization of bond-related items	(181,693)	(1,998,625)
Change in fair value of investments	(59,244)	(346,178)
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
AUGUST 31, 2024

	August 31, 2024	September 30, 2023	Increase (Decrease)
ASSETS:			
CURRENT ASSETS:			
Unrestricted Assets:			
Cash and cash equivalents	$ 19,377,982	$ 14,596,417	$ 4,781,565
Investments	-	-	-
Accounts receivable	738,292	2,170,950	(1,432,658)
Due from other funds	16,534	38,211	(21,677)
Prepaid expenses	362,270	411,516	(49,246)
Unbilled receivables	422,199	422,199	-
Total unrestricted assets	20,917,277	17,639,293	3,277,984
Restricted Assets:			
Cash and cash equivalents	13,007,953	10,405,048	2,602,905
Investments	-	-	-
Interest receivable	341,362	100,840	240,522
Due from other funds	-	2,040,456	(2,040,456)
Total restricted assets	13,349,315	12,546,344	802,971
TOTAL CURRENT ASSETS	34,266,592	30,185,637	4,080,955
NONCURRENT ASSETS:			
Restricted Assets:			
Cash and cash equivalents	150,478,858	66,660,866	83,817,992
Investments	40,110,833	64,051,018	(23,940,185)
LONG-TERM ASSETS:			
Net capital assets	320,706,911	286,582,592	34,124,319
TOTAL NONCURRENT ASSETS	511,296,602	417,294,476	94,002,126
TOTAL ASSETS	545,563,194	447,480,113	98,083,081
DEFERRED OUTFLOWS OF RESOURCES			
Deferred pension outflow	4,372,683	4,372,683	-
Deferred loss on refunding	513,071	712,831	(199,760)
Deferred OPEB outflow	623,686	623,686	-
TOTAL DEFERRED OUTFLOWS OF RESOURCES	5,509,440	5,709,200	(199,760)
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	551,072,634	453,189,313	97,883,321
LIABILITIES:			
CURRENT LIABILITIES:			
Payable from Unrestricted Assets:			
Accounts payable and other liabilities	8,935,785	7,624,445	1,311,340
Due to other funds	163,904	2,429,864	(2,265,960)
Customer advance payments	5,115,657	2,224,495	2,891,162
Current notes payable	-	-	-
Due to cities	2,858,516	-	2,858,516
Total payable from unrestricted assets	17,073,862	12,278,804	4,795,058
Payable from Restricted Assets:			
Accounts payable	5,562,991	6,927,727	(1,364,736)
Due to other funds	-	24,875	(24,875)
Accrued interest - revenue bonds	3,572,379	3,455,871	116,508
Current portion of revenue bonds	15,255,000	13,605,000	1,650,000
Total payable from restricted assets	24,390,370	24,013,473	376,897
LONG-TERM LIABILITIES:			
Accrued vacation and sick - less current portion	434,100	434,100	-
Net pension liability	7,140,889	7,140,889	-
Net OPEB liability	1,036,477	1,036,477	-
Lease and SBITA liability	31,119	31,119	-
Long-term debt - less current portion	370,123,656	290,321,385	79,802,271
Total long-term liabilities	378,766,241	298,963,970	79,802,271
TOTAL LIABILITIES	420,230,473	335,256,247	84,974,226
DEFERRED INFLOWS OF RESOURCES			
Deferred pension inflow	53,977	53,977	-
Deferred OPEB inflow	126,146	126,146	-
Deferred Grant Income	1,000,000	1,000,000	-
TOTAL DEFERRED INFLOWS OF RESOURCES	1,180,123	1,180,123	-
TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	421,410,596	336,436,370	84,974,226
NET POSITION:			
Net investments in capital assets	93,409,303	87,203,475	6,205,828
Restricted for debt service	37,235,659	29,014,909	8,220,750
Unrestricted	(982,924)	534,559	(1,517,483)
TOTAL NET POSITION	$ 129,662,038	$ 116,752,943	$ 12,909,095

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

	Current Month	Year to Date
OPERATING REVENUES:		
Charges for services	$ 5,109,951	$ 58,007,159
Deferred charges for services	276,497	(2,858,516)
Other operating revenues	30,138	385,904
Total operating revenue	5,416,586	55,534,547
OPERATING EXPENSES:		
Personnel	827,409	8,120,899
Chemicals	254,966	2,535,880
Other operating supplies	407,902	2,147,772
Electric power	231,613	2,390,282
Consulting	93,945	1,611,421
Maintenance	147,065	622,355
Shared Services	734,483	7,532,046
Other operating services	411,082	7,744,987
Total operating expenses excluding depreciation and amortization	3,108,465	32,705,642
EXCESS OF REVENUES OVER EXPENSES BEFORE DEPRECIATION AND AMORTIZATION	2,308,121	22,828,905
Depreciation/Amortization expense	706,446	7,758,238
Total depreciation and amortization	706,446	7,758,238
OPERATING INCOME (LOSS)	1,601,675	15,070,667
NONOPERATING REVENUES (EXPENSES):		
Investment income	1,033,888	8,426,086
Contributions in aid of construction	-	-
Miscellaneous revenue (expense)	-	-
Grant Income	-	-
Contribution revenue (expense)	-	-
Gain (loss) on sale of capital assets	12,164	14,846
Interest expense - long term debt	(1,069,004)	(9,556,451)
Arbitrage rebate and service fees	-	(1,046,053)
Total nonoperating revenue (expenses)	(22,952)	(2,161,572)
CHANGE IN NET POSITION	1,578,723	12,909,095
NET POSITION, BEGINNING BALANCE	128,083,315	116,752,943
NET POSITION, ENDING BALANCE	$ 129,662,038	$ 129,662,038

SMALL SYSTEMS
STATEMENT OF CASH FLOWS
FOR THE ELEVEN MONTHS ENDED AUGUST 31, 2024

	Current Month	Year to Date
CASH FLOWS FROM OPERATING ACTIVITIES:		
Cash received from customers	$ 5,075,065	$ 62,408,305
Cash received from other funds	-	-
Cash received from (paid to) others	1,388	72,413
Cash paid to suppliers for goods and services	(1,726,684)	(17,388,377)
Cash paid for employee services	(627,595)	(5,152,370)
Cash paid to other funds	(830,909)	(9,355,162)
Net cash provided by operating activities	1,891,265	30,584,809
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:		
Proceeds from (for) the issuance of bonds	-	97,753,402
Cash paid for capital assets	(5,866,390)	(44,352,443)
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	(5,866,390)	27,847,733
CASH FLOWS FROM INVESTING ACTIVITIES:		
Sale and maturity of investments	3,456,718	66,860,245
Purchase of investments	(16,345,518)	(43,406,100)
Interest received	965,682	9,315,775
Net cash provided by (used for) investing activities	(11,923,118)	32,769,920
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	(15,898,243)	91,202,462
CASH AND CASH EQUIVALENTS - Beginning of year	198,763,036	91,662,331
CASH AND CASH EQUIVALENTS - End of year	$ 182,864,793	$ 182,864,793
RECONCILIATION OF TOTAL CASH TO THE STATEMENT OF NET POSITION		
Unrestricted cash and cash equivalents	$ 19,377,982	$ 19,377,982
Restricted cash and cash equivalents	163,486,811	163,486,811
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES:		
Operating income	$ 1,601,675	15,070,667
Adjustments to reconcile net income to net cash provided by operating activities:		
Depreciation and Amortization	706,446	7,758,238
Change in operating assets and liabilities:		
Accounts receivable and deferred billings	(222,766)	1,192,139
Prepaid expense	(29,812)	49,243
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	63,056	(203,824)
Accts payable, accrued liabilities and developers deposits	49,163	968,669
Accrued vacation and Accrued sick	-	-
Customers advance payments	-	2,891,161
Due to Cities	(276,497)	2,858,516
Total adjustments	289,590	15,514,142
Net cash provided by operating activities	$ 1,891,265	$ 30,584,809
NONCASH TRANSACTION DISCLOSURES		
Gain (loss) on disposal of capital assets		
Interest capitalized on construction	-	-
Amortization of bond-related items	(121,790)	(1,004,189)
Change in fair value of investments	(72,700)	(391,611)
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
AUGUST 31, 2024

FUND	CASH	INVESTMENTS AT COST	TOTAL
CONSTRUCTION FUNDS:			
Regional Water System - Capital Improvement Fund	$ 15,500	$ 99,525,452	$ 99,540,952
Regional Water System - 2017 SWIFT - LBCR	-	1,006,516	1,006,516
Regional Water System - 2017 SWIFT - TRT & DIST	-	730,829	730,829
Regional Water System - 2018 SWIFT - LBCR	-	5,567,523	5,567,523
Regional Water System - 2018 SWIFT - TRT & DIST	-	1,058,118	1,058,118
Regional Water System - 2018A SWIFT - LBCR	18	121,185	121,203
Regional Water System - 2018A SWIFT - TRT & DIST	-	11,655,769	11,655,769
Regional Water System - 2019 SWIFT - LBCR	-	19,331,467	19,331,467
Regional Water System - 2019 SWIFT - TRT & DIST	-	20,833,642	20,833,642
Regional Water System - 2023 SWIFT - CNST/ESC	-	142,665,540	142,665,540
Regional Water System - 2019	-	15,770,403	15,770,403
Regional Water System - 2021	-	11,784,283	11,784,283
Regional Water System - 2023 SWIFT - TRT & DIST	-	384,562,045	384,562,045
Regional Water System - 2018 SWIFT - WORKING CAPITAL	-	26,445,129	26,445,129
Regional Water System - 2018A SWIFT - WORKING CAPITAL	-	16,288,767	16,288,767
Regional Wastewater System - Capital Improvement Fund	-	7,415,418	7,415,418
Regional Wastewater System - 2019	-	1,141,763	1,141,763
Regional Wastewater System - 2020A	0	3,593,667	3,593,667
Regional Wastewater System - 2021A	-	706,024	706,024
Regional Wastewater System - 2020 CWSRF	-	115,346,238	115,346,238
Regional Wastewater System - 2020 CWSRF - CNST/ESC	-	53,682,289	53,682,289
Regional Wastewater System - 2021 CWSRF	-	587,682	587,682
Regional Wastewater System - 2021 CWSRF - CNST/ESC	-	36,312,974	36,312,974
Regional Solid Waste System - Capital Improvement Fund	-	18,383,370	18,383,370
Regional Solid Waste System - 2022	-	1,145,947	1,145,947
Regional Solid Waste System - 2023	-	20,689,997	20,689,997
Upper East Fork Interceptor System - Capital Improvement Fund	-	7,381,182	7,381,182
Upper East Fork Interceptor System - 2017	-	1,539,013	1,539,013
Upper East Fork Interceptor System - 2018	27	4,693,796	4,693,824
Upper East Fork Interceptor System - 2019	65	15,402,143	15,402,209
Upper East Fork Interceptor System - 2020	-	23,727,324	23,727,324
Upper East Fork Interceptor System - 2021	-	7,120,696	7,120,696
Buffalo Creek Interceptor - Capital Improvement Fund	-	71,252	71,252
Buffalo Creek Interceptor - 2020	-	2,238,333	2,238,333
Buffalo Creek Interceptor - 2024	-	8,042,505	8,042,505
Buffalo Creek Interceptor - 2022 CWSRF	-	1,712,624	1,712,624
Buffalo Creek Interceptor - 2022 PF CWSRF - CNST/ESC	-	1,102,117	1,102,117
Buffalo Creek Interceptor - 2022 CWSRF - CNST/ESC	-	37,616,283	37,616,283
McKinney Interceptor - Capital Improvement Fund	-	33,262	33,262
Muddy Creek WWTP - Capital Improvement Fund	-	313,122	313,122
Muddy Creek WWTP - 2019	-	67,776	67,776
Muddy Creek WWTP - 2021	-	2,837,384	2,837,384
Muddy Creek WWTP - 2024	-	78,434,639	78,434,639
Mustang Creek Interceptor - Capital Improvement Fund	-	456,868	456,868
Mustang Creek Interceptor - 2020	0	863,366	863,366
Panther Creek Wastewater Treatment Plant - Capital Improvement Fund	-	909,942	909,942
Panther Creek Wastewater Treatment Plant - 2020	-	245,378	245,378
Parker Creek WW Interceptor System - Capital Improvement Fund	-	614,509	614,509
Parker Creek Parallel WW Interceptor System - Capital Improvement Fund	-	2,938	2,938
Sabine Creek Wastewater Treatment Plant - Capital Improvement Fund	-	5,162	5,162
Sabine Creek Wastewater Treatment Plant - 2022	-	26,808,184	26,808,184
Sabine Creek WW Interceptor System - Capital Improvement Fund	-	116,404	116,404
Stewart Creek West Wastewater Treatment Plant - Capital Improvement Fund	-	1,194,034	1,194,034
TOTAL	$ 15,611	$ 1,239,902,272	$ 1,239,917,883

SCHEDULE OF CASH AND INVESTMENTS
AUGUST 31, 2024

FUND	CASH	INVESTMENTS AT COST	TOTAL
CONSTRUCTION FUNDS - ECP:			
Regional Water System - ECP	$ -	$ 3,587,930	$ 3,587,930
Regional Wastewater System - ECP	-	7,902,563	7,902,563
Upper East Fork Interceptor - ECP	-	4,214,188	4,214,188
TOTAL	$ -	$ 15,704,681	$ 15,704,681
TOTAL CONSTRUCTION FUNDS:	$ 15,611	$ 1,255,606,953	$ 1,255,622,564
INTEREST AND SINKING FUNDS:			
Regional Water System	$ -	$ 195,027,715	$ 195,027,715
Regional Wastewater System	-	12,990,427	12,990,427
Regional Solid Waste System	-	6,619,013	6,619,013
Upper East Fork Interceptor System	-	9,770,520	9,770,520
Buffalo Creek Interceptor	-	1,595,220	1,595,220
Lower East Fork Interceptor	-	365,336	365,336
Muddy Creek Interceptor	-	30,399	30,399
Muddy Creek Wastewater Treatment Plant	-	4,701,457	4,701,457
Mustang Creek Interceptor System	-	1,957,701	1,957,701
Panther Creek Wastewater Treatment Plant	-	1,291,538	1,291,538
Parker Creek Parallel Interceptor	-	64,215	64,215
Rockwall - Heath Water Storage Facilities	-	130	130
Rockwall South (Buffalo) Wastewater Treatment Plant - 2008	-	73,065	73,065
Rockwall Water Pump Station Facilities	-	51,057	51,057
Sabine Creek Wastewater Treatment Plant	-	1,312,817	1,312,817
Stewart Creek West Wastewater Treatment Plant - 2015	-	1,346,632	1,346,632
Terrell Water Transmission Facilities	-	218,386	218,386
TOTAL	$ -	$ 237,415,626	$ 237,415,626
INTEREST AND SINKING FUNDS - ECP:			
Regional Water System - ECP	$ -	$ 685,697	$ 685,697
Regional Wastewater System - ECP	-	412,737	412,737
TOTAL	$ -	$ 1,098,434	$ 1,098,434
TOTAL INTEREST AND SINKING FUNDS:	$ -	$ 238,514,060	$ 238,514,060
DEBT SERVICE RESERVE FUNDS:			
Regional Water System	$ -	$ 149,753,645	$ 149,753,645
Regional Wastewater System	-	37,541,945	37,541,945
Regional Solid Waste System	-	5,624,435	5,624,435
Upper East Fork Interceptor System	-	17,945,714	17,945,714
Buffalo Creek Interceptor	-	4,174,798	4,174,798
Lower East Fork Interceptor	-	1,364,506	1,364,506
Muddy Creek Interceptor	-	-	-
Muddy Creek Wastewater Treatment Plant	-	5,942,587	5,942,587
Mustang Creek Interceptor System	-	1,763,450	1,763,450
Panther Creek Wastewater Treatment Plant	-	1,697,709	1,697,709
Parker Creek Parallel Interceptor	-	209,676	209,676
Rockwall - Heath Water Storage Facilities	-	235,658	235,658
Rockwall South (Buffalo) Wastewater Treatment Plant - 2008	-	255,072	255,072
Rockwall Water Pump Station Facilities	-	176,089	176,089
Sabine Creek Wastewater Treatment Plant	-	5,877,041	5,877,041
Stewart Creek West Wastewater Treatment Plant - 2015	-	4,993,810	4,993,810
Terrell Water Transmission Facilities	-	792,446	792,446
TOTAL DEBT SERVICE RESERVE FUNDS	$ -	$ 238,348,580	$ 238,348,580
ARBITRAGE LIABILITY FUNDS:			
Regional Water System - 2019 SWIFT	$ -	$ 1,067,964	$ 1,067,964
Regional Water System - 2019A	-	1,129,490	1,129,490
Regional Water System - 2021A	-	9,215	9,215
Regional Water System - 2023 ECP	-	74,208	74,208

SCHEDULE OF CASH AND INVESTMENTS
AUGUST 31, 2024

FUND	CASH	INVESTMENTS AT COST	TOTAL
ARBITRAGE LIABILITY FUNDS (Continued):			
Regional Wastewater System - 2020A	$ -	$ 30,277	$ 30,277
Regional Wastewater System - 2020 CWSRF	-	2,347,826	2,347,826
Regional Wastewater System - 2021 CWSRF	-	2,000,427	2,000,427
Regional Wastewater System - 2023 ECP	-	52,792	52,792
Regional Solid Waste System - 2022	-	68,355	68,355
Regional Solid Waste System - 2023	-	117,851	117,851
Upper East Fork Interceptor System - 2019	-	327,211	327,211
Upper East Fork Interceptor System - 2020	-	192,893	192,893
Upper East Fork Interceptor System - 2023 ECP	-	32,991	32,991
Buffalo Creek Interceptor - 2019	-	6,871	6,871
Buffalo Creek Interceptor - 2022 CWSRF	-	667,422	667,422
Lower East Fork Interceptor	-	1,296	1,296
Muddy Creek Regional Wastewater System - 2016	-	3,080	3,080
Muddy Creek Regional Wastewater System - 2019	-	-	-
Muddy Creek Regional Wastewater System - 2021	-	2,866	2,866
Mustang Creek Interceptor - 2020	-	10,713	10,713
Panther Creek Regional Wastewater System - 2020	-	30,074	30,074
Sabine Creek Regional Wastewater System - 2022	-	333,186	333,186
TOTAL ARBITRAGE LIABILITY FUNDS	$ -	$ 8,507,009	$ 8,507,009
RESERVE FOR MAINTENANCE ESCROW FUNDS:			
Regional Water System - Chapman	$ -	$ 544,792	$ 544,792
Regional Water System - Contingency	-	38,443,085	38,443,085
Regional Wastewater System	-	4,857,027	4,857,027
Regional Solid Waste System	-	1,440,163	1,440,163
Upper East Fork Interceptor System	-	2,866,652	2,866,652
Buffalo Creek Interceptor	-	179,147	179,147
Farmersville Wastewater Treatment Plant	-	24,564	24,564
Forney Interceptor	-	20,288	20,288
Kaufman Four - One Water Distribution Facilities	-	70,654	70,654
Lavon Wastewater Treatment Plant	-	32,993	32,993
Lower East Fork Interceptor	-	28,146	28,146
McKinney Interceptor	-	17,233	17,233
Muddy Creek Interceptor	-	47,186	47,186
Muddy Creek Wastewater Treatment Plant	-	21,733	21,733
Mustang Creek Interceptor	-	11,779	11,779
Panther Creek Wastewater Treatment Plant	-	394,593	394,593
Parker Creek Interceptor	-	30,809	30,809
Parker Creek Parallel Interceptor	-	36,010	36,010
Plano Water Transmission Facilities	-	83,115	83,115
Rockwall North (Squabble) Wastewater Treatment Plant	-	1,605	1,605
Rockwall South (Buffalo) Wastewater Treatment Plant	-	112,847	112,847
Sabine Creek Interceptor	-	43,856	43,856
Sabine Creek Wastewater Treatment Plant	-	199,998	199,998
Seis Lagos Wastewater Treatment Plant	-	21,067	21,067
Stewart Creek West Wastewater Treatment Plant	-	101,974	101,974
TOTAL	$ -	$ 49,631,317	$ 49,631,317
EQUIPMENT REPLACEMENT ESCROW FUNDS:			
Regional Solid Waste System	$ -	$ 18,142,475	$ 18,142,475
TOTAL	$ -	$ 18,142,475	$ 18,142,475
PREVENTATIVE MAINTENANCE ESCROW FUNDS:			
Regional Wastewater System	$ -	$ 503,201	$ 503,201
Upper East Fork Interceptor System	-	1,165,210	1,165,210
Buffalo Creek Interceptor	-	1,510,283	1,510,283
Farmersville Wastewater Treatment Plant	-	11,891	11,891
Forney Interceptor	-	817,611	817,611

SCHEDULE OF CASH AND INVESTMENTS
AUGUST 31, 2024

FUND	CASH	INVESTMENTS AT COST	TOTAL
PREVENTATIVE MAINTENANCE ESCROW FUNDS (Continued):			
Lavon Wastewater Treatment Plant	$ -	$ 15,621	$ 15,621
Lower East Fork Interceptor	-	1,123,499	1,123,499
McKinney Interceptor	-	361,933	361,933
Muddy Creek Interceptor	-	417,546	417,546
Muddy Creek Wastewater Treatment Plant	-	154,337	154,337
Mustang Creek Interceptor	-	767,828	767,828
Panther Creek Wastewater Treatment Plant	-	370,281	370,281
Parker Creek Interceptor	-	598,729	598,729
Parker Creek Parallel Interceptor	-	144,662	144,662
Rockwall South (Buffalo) Wastewater Treatment Plant	-	202,739	202,739
Sabine Creek Interceptor	-	527,973	527,973
Sabine Creek Wastewater Treatment Plant	-	410,539	410,539
Seis Lagos Wastewater Treatment Plant	-	8,093	8,093
Stewart Creek West Wastewater Treatment Plant	-	521,415	521,415
TOTAL	$ -	$ 9,633,391	$ 9,633,391
SUPPORT SERVICES CONTINGENCY:			
Support Services	$ -	$ 4,539,181	$ 4,539,181
TOTAL	$ -	$ 4,539,181	$ 4,539,181
TOTAL ESCROW FUNDS:	$ -	$ 81,946,364	$ 81,946,364
OPERATING FUNDS:			
Support Services	$ 2,767,522	$ 3,275,803	$ 6,043,325
Regional Water System	2,780,356	81,892,792	84,673,147
Regional Wastewater System	2,780,566	16,138,286	18,918,852
Regional Solid Waste System	2,826,198	2,356,725	5,182,923
Upper East Fork Interceptor System	2,779,005	4,114,284	6,893,289
Buffalo Creek Interceptor	724	668,178	668,903
Farmersville Wastewater Treatment Plant	20	122,934	122,954
Forney Interceptor	19	169,260	169,279
Kaufman Four-One Water Distribution Facilities	-	64,237	64,237
Lavon Wastewater Treatment Plant	51	31,297	31,348
Lower East Fork Interceptor	78	787,435	787,513
McKinney Interceptor	8	35,449	35,457
Muddy Creek Interceptor	-	54,346	54,346
Muddy Creek Wastewater Treatment Plant	-	950,444	950,444
Mustang Creek Interceptor System	355	390,607	390,962
Panther Creek Wastewater Treatment Plant	(455)*	1,119,838	1,119,383
Parker Creek Interceptor	49	98,483	98,531
Parker Creek Parallel Interceptor	41	37,243	37,284
Plano Water Transmission Facilities	-	341,192	341,192
Rockwall - Heath Water Storage Facilities	-	14,349	14,349
Rockwall North (Squabble) Wastewater Treatment Plant	-	145,732	145,732
Rockwall South (Buffalo) Wastewater Treatment Plant	120	431,223	431,343
Rockwall Water Pump Station Facilities	22	14,231	14,253
Sabine Creek Interceptor	-	28,565	28,565
Sabine Creek Wastewater Treatment Plant	357	206,933	207,290
Seis Lagos Wastewater Treatment Plant	-	31,709	31,709
Stewart Creek West Wastewater Treatment Plant	-	1,891,435	1,891,435
Terrell Water Transmission Facilities	-	61,533	61,533
Small Wastewater Treatment Plants	(14,948)*	-	(14,948)
Wastewater Pretreatment Program	43	322,369	322,412
Insurance	219,147	7,841,697	8,060,845
TOTAL OPERATING FUNDS	$ 14,139,278	$ 123,638,608	$ 137,777,887
GRAND TOTAL	$ 14,154,889 *	$ 1,946,561,575	$ 1,960,716,464

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

SCHEDULES OF CASH AND INVESTMENTS

CONSTRUCTION FUNDS	TOTAL CASH AND INVESTMENTS	ENCUMBERED BALANCE (1)	UNENCUMBERED BALANCE	FUTURE TRANSFERS IN (2)	FUTURE CONTRACT AWARDS (3)	ESTIMATED UNENCUMBERED BALANCE
	(A)	(B)	(C) = (A-B)	(D)	(E)	(F) = (C)+(D)-(E)
Regional Wtr System - CIF	$ 99,540,952	$ 66,995,136	$ 32,545,815	$ 2,805,000 (6)	$ 5,636,000	$ 29,714,815
Regional Wtr System - 2017 SWIFT	1,737,345	705,105	1,032,240	-	1,032,240	-
Regional Wtr System - 2018 SWIFT	33,070,770	16,162,968	16,907,802	4,000,000 (4)	18,253,870	2,653,933
Regional Wtr System - 2018A SWIFT	28,065,739	18,475,956	9,589,782	10,500,000 (4)	18,609,115	1,480,667
Regional Wtr System - 2019 SWIFT	40,165,109	795,613	39,369,497	(14,500,000)(4)	24,869,497	-
Regional Wtr System - 2019A	15,770,403	14,957,546	812,857	-	-	812,857
Regional Wtr System - 2021	11,784,283	10,912,331	871,952	-	-	871,952
Regional Wtr System - 2023 SWIFT - BDL Phase II	384,562,045	397,899,764	(13,337,719)	19,195,230 (5)	-	5,857,511
Regional Wtr System - 2023 SWIFT - TWDB Escrow	142,665,540	-	142,665,540	(19,195,230)	103,311,672	20,158,638
Regional Wtr System - ECP	3,587,930	349,790,560	(346,202,630)	346,650,672 (7)	-	448,042
Regional WW System - CIF	7,415,418	1,152,905	6,262,513	1,541,667	-	7,804,180
Regional WW System - 2019	1,141,763	717,427	424,336	-	-	424,336
Regional WW System - 2020	3,593,667	3,394,842	198,825	-	-	198,825
Regional WW System - 2020 CWSRF	115,346,238	102,933,786	12,412,453	5,307,698 (5)	-	17,720,151
Regional WW System - 2020 CWSRF - TWDB Escrow	53,682,289	-	53,682,289	(5,307,698)(5)	46,414,165	1,960,426
Regional WW System - 2021 CWSRF	587,682	-	587,682	-	-	587,682
Regional WW System - 2021 CWSRF - TWDB Escrow	36,312,974	-	36,312,974	-	34,991,000	1,321,974
Regional WW System - 2021A	706,024	478,382	227,642	-	-	227,642
Regional WW System - ECP	7,902,563	143,860,802	(135,958,238)	136,329,590 (7)	-	371,352
Regional Solid Waste System - CIF	18,383,370	11,352,662	7,030,708	101,667	488,068	6,644,307
Regional Solid Waste System - 2022	1,145,947	855,948	289,999	-	-	289,999
Regional Solid Waste System - 2023	20,689,997	15,064,340	5,625,656	-	4,600,000	1,025,656
Upper East Fork Interceptor System - CIF	7,381,182	2,800,680	4,580,503	-	-	4,580,503
Upper East Fork Interceptor System - 2017	1,539,013	-	1,539,013	-	-	1,539,013
Upper East Fork Interceptor System - 2018	4,693,824	4,239,578	454,245	-	-	454,245
Upper East Fork Interceptor System - 2019	15,402,209	14,996,391	405,818	-	-	405,818
Upper East Fork Interceptor System - 2020	23,727,324	20,956,696	2,770,628	-	-	2,770,628
Upper East Fork Interceptor System - 2021	7,120,696	6,469,399	651,297	-	-	651,297
Upper East Fork Interceptor System - ECP	4,214,188	93,586,936	(89,372,748)	89,642,664 (7)	-	269,916
Muddy Creek WW Treatment Plant - CIF	313,122	6,800	306,322	-	-	306,322
Muddy Creek WW Treatment Plant - 2019	67,776	27,356	40,421	-	-	40,421
Muddy Creek WW Treatment Plant - 2021	2,837,384	247,908	2,589,476	-	-	2,589,476
Muddy Creek WW Treatment Plant - 2024	78,434,639	73,804,237	4,630,402	-	-	4,630,402
Mustang Creek Interceptor System - CIF	456,868	391,739	65,129	-	-	65,129
Mustang Creek Interceptor System - 2020	863,366	810,611	52,755	-	-	52,755
Panther Creek WW Treatment Plant - CIF	909,942	535,696	374,246	-	-	374,246
Panther Creek WW Treatment Plant - 2020	245,378	188,647	56,731	-	-	56,731

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	$ 614,509	48,050	$ 566,459	$ 20,417	$ -	$ 586,876
Parker Creek WW Parallel Interceptor System - CIF	2,938	-	2,938	-	-	2,938
Sabine Creek Interceptor - CIF	116,404	6,795	109,609	-	-	109,609
Sabine Creek WW Treatment Plant - CIF	5,162	-	5,162	-	-	5,162
Sabine Creek WW Treatment Plant - 2022	26,808,184	22,351,606	4,456,578	-	-	4,456,578
Buffalo Crk Inter. System - CIF	71,252	-	71,252	-	-	71,252
Buffalo Crk Inter. System - 2020	2,238,333	130,366	2,107,966	-	-	2,107,966
Buffalo Crk Inter. System - 2022 CWSRF - TWDB	1,712,624	-	1,712,624	-	-	1,712,624
Buffalo Crk Inter. System - 2022 PF CWSRF Escrow	1,102,117	-	1,102,117	-	1,000,000	102,117
Buffalo Crk Inter. System - 2022 CWSRF Escrow	37,616,283	-	37,616,283	-	36,290,000	1,326,283
Buffalo Crk Inter. System - 2024	8,042,505	7,041,394	1,001,111	-	560,000	441,111
Stewart Creek WW Treatment Plant - CIF	1,194,034	694,988	499,045	-	-	499,045
McKinney Interceptor - CIF	33,262	27,525	5,736	-	-	5,736
TOTAL	**$ 1,255,622,564**	**$ 1,405,869,471**	**$ (150,246,907)**	**$ 577,091,677**	**$ 296,055,627**	**$ 130,789,143**

(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.