



NORTH  
TEXAS  
MUNICIPAL  
WATER  
DISTRICT

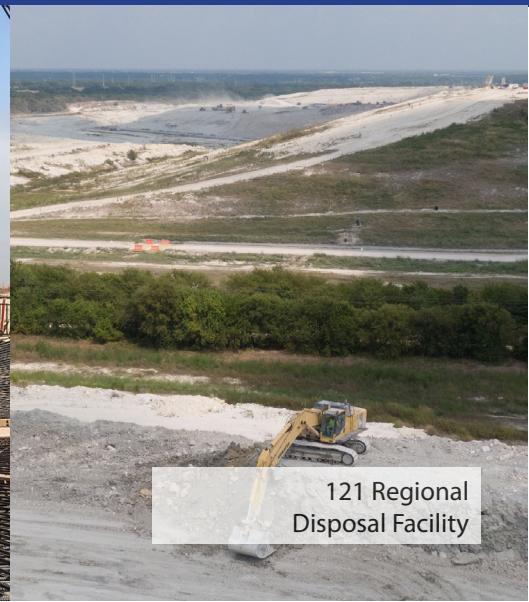
**MONTHLY  
FINANCIAL STATEMENTS  
AS OF SEPTEMBER 30, 2024**



Leonard Water Treatment Plant



Sister Grove Regional Water Resource Recovery Facility



121 Regional Disposal Facility

THIS PAGE INTENTIONALLY LEFT BLANK

# TABLE OF CONTENTS

NORTH TEXAS MUNICIPAL WATER DISTRICT

---

## BUDGET SUMMARY

All Systems - Revenues and Expenditures .....	6
Shared Services Fund .....	7
Regional Water System .....	8
Regional Wastewater System .....	9
Regional Solid Waste System .....	10
Upper East Fork Interceptor System .....	11
Small Systems .....	12
All Systems - By System .....	13

## SHARED SERVICES FUND

Comparative Statement of Net Position .....	17
Statement of Revenues, Expenses, and Changes in Net Position .....	18
Statement of Cash Flows .....	19

## REGIONAL WATER SYSTEM FUND

Comparative Statement of Net Position .....	21
Statement of Revenues, Expenses, and Changes in Net Position .....	22
Statement of Cash Flows .....	23

## REGIONAL WASTEWATER SYSTEM FUND

Comparative Statement of Net Position .....	25
Statement of Revenues, Expenses, and Changes in Net Position .....	26
Statement of Cash Flows .....	27

## REGIONAL SOLID WASTE SYSTEM FUND

Comparative Statement of Net Position .....	29
Statement of Revenues, Expenses, and Changes in Net Position .....	30
Statement of Cash Flows .....	31

## UPPER EAST FORK INTERCEPTOR SYSTEM

Comparative Statement of Net Position .....	33
Statement of Revenues, Expenses, and Changes in Net Position .....	34
Statement of Cash Flows .....	35

## SMALL SYSTEMS

Comparative Statement of Net Position .....	37
Statement of Revenues, Expenses, and Changes in Net Position .....	38
Statement of Cash Flows .....	39

## SCHEDULES OF CASH AND INVESTMENTS .....

40

THIS PAGE INTENTIONALLY LEFT BLANK

# BUDGET SUMMARY

SECTION

**ALL SYSTEMS****BUDGET SUMMARY - REVENUES AND EXPENDITURES**  
**SEPTEMBER 30, 2024**

	<b>Original Budget</b>	<b>Amended Budget</b>	<b>YTD Actual</b>	<b>% Of Amended</b>	<b>Remaining Amended</b>
<b>Revenues:</b>					
Sales:					
Water	\$ 471,027,629	\$ 464,662,249	\$ 451,288,734	97.1%	\$ 13,373,515
Wastewater	107,309,255	107,309,255	106,936,707	99.7%	372,548
Interceptor	54,795,865	54,795,865	54,805,665	100.0%	(9,800)
Solid Waste	36,731,060	36,731,060	38,768,462	105.5%	(2,037,402)
Sewer	61,382,300	61,382,300	61,432,736	100.1%	(50,436)
Total Sales	731,246,109	724,880,729	713,232,304	98.4%	11,648,425
Other Revenues	12,743,101	21,230,886	20,231,964	95.3%	998,923
Interest Income	3,439,410	4,503,145	5,618,907	124.8%	(1,115,762)
Grand Total	<u>\$ 747,428,620</u>	<u>\$ 750,614,761</u>	<u>\$ 739,083,174</u>	<u>98.5%</u>	<u>\$ 11,531,586</u>
<b>Expenditures:</b>					
Personnel	\$ 123,925,830	\$ 121,230,610	\$ 119,562,446	98.6%	\$ 1,668,164
Supplies:					
Fuel	4,093,520	3,765,310	3,863,074	102.6%	(97,764)
Chemicals	96,484,085	82,942,435	76,064,209	91.7%	6,878,226
Other	23,033,740	26,084,495	26,459,329	101.4%	(374,834)
Total Supplies	123,611,345	112,792,240	106,386,611	94.3%	6,405,629
Services:					
Consulting	12,730,735	14,649,945	11,821,687	80.7%	2,828,258
Insurance	6,085,100	5,208,585	4,972,756	95.5%	235,829
Landfill Service Fees	5,675,420	5,445,625	5,862,756	107.7%	(417,131)
Maintenance	36,256,280	41,541,445	38,204,059	92.0%	3,337,386
Power	33,136,465	30,990,970	31,415,308	101.4%	(424,338)
Shared Services	74,856,270	74,926,070	75,761,608	101.1%	(835,538)
Water Purchases	6,457,795	6,457,015	5,421,527	84.0%	1,035,488
Other	20,900,945	21,539,575	18,623,098	86.5%	2,916,477
Shared Services Allocation	(80,380,680)	(84,338,675)	(81,225,678)	96.3%	(3,112,997)
Total Services	115,718,330	116,420,555	110,857,121	95.2%	5,563,434
Capital Outlay	13,427,400	16,009,625	13,185,318	82.4%	2,824,307
Escrow	3,422,810	1,654,810	3,804,920	229.9%	(2,150,110)
Capital Improvement Fund	38,765,000	57,598,330	69,106,248	120.0%	(11,507,918)
Debt Service	324,522,100	319,934,300	318,710,003	99.6%	1,224,297
Grand Total	<u>\$ 743,392,815</u>	<u>\$ 745,640,470</u>	<u>\$ 741,612,667</u>	<u>99.5%</u>	<u>\$ 4,027,803</u>
Revenues Over / ( Under) Expenditures	<u>\$ 4,035,805</u>	<u>\$ 4,974,291</u>	<u>\$ (2,529,493)</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**  
**SEPTEMBER 30, 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	\$ 63,344,605	100.0%	\$ -
Facilities Maintenance Services	2,104,645	2,416,925	2,726,179	112.8%	(309,254)
Inspectors	4,252,500	4,252,500	4,149,250	97.6%	103,250
IT Services	178,170	126,740	62,680	49.5%	64,060
Lab Services	4,990,970	4,990,970	4,990,970	100.0%	-
Technical Services	3,105,510	4,046,830	4,637,174	114.6%	(590,344)
Total Shared Services Revenue	79,108,770	79,178,570	79,910,858	100.9%	(732,288)
Miscellaneous	61,605	4,012,865	1,214,998	30.3%	2,797,867
Interest Income	124,865	154,405	199,262	129.1%	(44,857)
Grand Total	<u>\$ 79,295,240</u>	<u>\$ 83,345,840</u>	<u>\$ 81,325,118</u>	<u>97.6%</u>	<u>\$ 2,020,722</u>
<b>Expenditures:</b>					
Personnel	\$ 60,118,085	\$ 58,694,160	\$ 57,674,230	98.3%	\$ 1,019,930
Supplies:					
Fuel	561,255	452,390	614,717	135.9%	(162,327)
Chemicals	20,495	-	32	0.0%	(32)
Other	6,480,130	8,321,770	8,470,745	101.8%	(148,975)
Total Supplies	7,061,880	8,774,160	9,085,494	103.5%	(311,334)
Services:					
Consulting	3,415,470	3,272,975	2,688,534	82.1%	584,441
Insurance	523,440	667,000	663,996	99.5%	3,004
Maintenance	2,773,595	3,287,505	3,446,508	104.8%	(159,003)
Power	143,800	128,800	167,266	129.9%	(38,466)
Shared Services	25,000	25,000	-	0.0%	25,000
Other	6,279,410	6,075,850	5,335,387	87.8%	740,463
Total Services	13,160,715	13,457,130	12,301,691	91.4%	1,155,439
Capital Outlay	40,000	3,413,225	2,164,263	63.4%	1,248,962
Escrow	-	-	-	-	-
Capital Improvement Fund	-	-	-	-	-
Debt Service	-	-	-	-	-
Grand Total	<u>\$ 80,380,680</u>	<u>\$ 84,338,675</u>	<u>\$ 81,225,678</u>	<u>96.3%</u>	<u>\$ 3,112,997</u>
Revenues Over/ (Under) Expenditures	<u>\$ (1,085,440)</u>	<u>\$ (992,835)</u>	<u>\$ 99,440</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 SEPTEMBER 30, 2024

	Original Budget	Amended Budget	YTD Actual	% Of Amended	Remaining Amended
<b>Revenues:</b>					
Water Sales:					
Members	\$ 375,660,029	\$ 370,569,785	\$ 354,920,580	95.8%	\$ 15,649,205
Customers	95,348,109	94,072,974	96,329,525	102.4%	(2,256,551)
Retail Customers	17,440	17,440	23,902	137.1%	(6,462)
Raw Water Sales	2,050	2,050	14,728	718.4%	(12,678)
Total Water Sales	471,027,629	464,662,249	451,288,734	97.1%	13,373,515
Other Revenues					
Miscellaneous	179,371	6,432,166	10,460,188	162.6%	(4,028,022)
Total Other	179,371	6,432,166	10,460,188	162.6%	(4,028,022)
Interest Income	2,216,880	3,008,915	3,765,094	125.1%	(756,179)
Grand Total	\$ 473,423,880	\$ 474,103,331	\$ 465,514,016	98.2%	\$ 8,589,315
<b>Expenditures:</b>					
Personnel	\$ 18,700,640	\$ 17,766,125	\$ 17,371,821	97.8%	\$ 394,304
Supplies:					
Fuel	355,040	349,000	139,508	40.0%	209,492
Chemicals	78,732,750	67,424,355	61,648,372	91.4%	5,775,983
Other	5,634,470	6,008,940	6,101,681	101.5%	(92,741)
Total Supplies	84,722,260	73,782,295	67,889,561	92.0%	5,892,734
Services:					
Consulting	3,816,165	5,562,110	4,515,015	81.2%	1,047,095
Insurance	3,185,145	2,806,690	2,717,836	96.8%	88,854
Landfill Service Fees	-	-	-	0.0%	-
Maintenance	22,923,605	26,014,040	23,354,184	89.8%	2,659,856
Power	24,730,880	22,461,580	22,313,416	99.3%	148,164
Shared Services	41,420,310	41,420,310	41,924,404	101.2%	(504,094)
Water Purchases	6,457,795	6,457,015	5,421,527	84.0%	1,035,488
Other	4,679,355	4,545,375	3,053,813	67.2%	1,491,562
Total Services	107,213,255	109,267,120	103,300,195	94.5%	5,966,925
Capital Outlay	3,299,500	3,263,095	2,246,141	68.8%	1,016,954
Escrow	2,088,070	88,070	2,241,098	2544.7%	(2,153,028)
Capital Improvement Fund	33,000,000	50,000,000	56,000,000	112.0%	(6,000,000)
Debt Service	220,364,350	220,364,350	218,542,833	99.2%	1,821,517
Grand Total	\$ 469,388,075	\$ 474,531,055	\$ 467,591,650	98.5%	\$ 6,939,405
Revenue Over / (Under) Expenditures	\$ 4,035,805	\$ (427,724)	\$ (2,077,634)		

\* 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**  
**SEPTEMBER 30, 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	\$ 103,220,433	99.6%	\$ 402,882
Customers	3,685,940	3,685,940	3,716,274	100.8%	(30,334)
Total Wastewater Sales	107,309,255	107,309,255	106,936,707	99.7%	372,548
Miscellaneous	547,305	1,181,775	(3,331,495)	-281.9%	4,513,270
Interest Income	517,650	686,405	853,406	124.3%	(167,001)
Grand Total	\$ 108,374,210	\$ 109,177,435	\$ 104,458,618	95.7%	\$ 4,718,817
<b>Expenditures:</b>					
Personnel	\$ 18,688,480	\$ 18,158,090	\$ 17,897,245	98.6%	\$ 260,845
Supplies:					
Fuel	758,425	488,820	576,858	118.0%	(88,038)
Chemicals	8,388,205	7,288,975	6,404,482	87.9%	884,493
Other	4,658,475	4,878,130	5,186,491	106.3%	(308,361)
Total Supplies	13,805,105	12,655,925	12,167,832	96.1%	488,093
Services:					
Consulting	828,250	872,855	955,755	109.5%	(82,900)
Insurance	1,390,225	833,570	767,782	92.1%	65,788
Landfill Service Fees	4,461,395	4,337,800	4,532,159	104.5%	(194,359)
Maintenance	2,873,655	3,735,235	2,696,786	72.2%	1,038,449
Power	4,327,985	4,091,190	4,176,112	102.1%	(84,922)
Shared Services	14,450,250	14,461,850	14,467,271	100.0%	(5,421)
Other	3,448,135	4,376,280	3,147,871	71.9%	1,228,409
Total Services	31,779,895	32,708,780	30,743,736	94.0%	1,965,044
Capital Outlay	2,786,800	1,910,875	2,196,432	114.9%	(285,557)
Escrow	-	-	-	-	-
Capital Improvement Fund	3,500,000	6,000,000	6,000,000	100.0%	-
Debt Service	37,813,930	35,313,930	35,642,331	100.9%	(328,401)
Grand Total	\$ 108,374,210	\$ 106,747,600	\$ 104,647,576	98.0%	\$ 2,100,024
Revenue Over / (Under) Expenditures	\$ -	\$ 2,429,835	\$ (188,958)		

\* 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 SOLID WASTE SYSTEM**  
**BUDGET SUMMARY - REVENUES AND EXPENDITURES**  
**SEPTEMBER 30, 2024**

	Original Budget	Amended Budget	YTD Actual	% Of Amended	Remaining Amended
<b>Revenues:</b>					
Solid Waste Sales:					
Members	\$ 26,400,650	\$ 26,400,650	\$ 26,278,438	99.5%	\$ 122,212
Customers	10,330,410	10,330,410	12,490,024	120.9%	(2,159,614)
Total Solid Waste Sales	36,731,060	36,731,060	38,768,462	105.5%	(2,037,402)
Other Revenues:					
Sludge Disposal	3,901,655	3,901,655	3,865,274	99.1%	36,381
Composting	813,390	813,390	657,035	80.8%	156,355
Gas Royalties	2,300,000	2,300,000	1,921,487	83.5%	378,513
Miscellaneous	1,581,375	2,115,215	4,913,186	232.3%	(2,797,971)
Total Other Revenues	8,596,420	9,130,260	11,356,982	124.4%	(2,226,722)
Interest Income	221,250	170,495	258,296	151.5%	(87,801)
Grand Total	\$ 45,548,730	\$ 46,031,815	\$ 50,383,740	109.5%	\$ (4,351,925)
<b>Expenditures:</b>					
Personnel	\$ 14,204,120	\$ 14,326,455	\$ 14,479,089	101.1%	-\$152,634
Supplies:					
Fuel	2,242,905	2,302,905	2,343,747	101.8%	(40,842)
Chemicals	145,600	147,600	174,402	118.2%	(26,802)
Other	3,275,050	3,500,570	3,159,807	90.3%	340,763
Total Supplies	5,663,555	5,951,075	5,677,956	95.4%	273,119
Services:					
Consulting	697,500	640,700	494,578	77.2%	146,122
Insurance	443,680	447,910	387,897	86.6%	60,013
Maintenance	1,372,775	1,356,885	1,242,553	91.6%	114,332
Power	182,300	266,400	263,844	99.0%	2,556
Shared Services	4,130,645	4,102,645	4,095,499	99.8%	7,146
Other	3,820,405	3,968,090	4,098,905	103.3%	(130,815)
Total Services	10,647,305	10,782,630	10,583,276	98.2%	199,354
Capital Outlay	6,037,000	5,946,585	5,364,266	90.2%	582,319
Escrow	-	-	-	-	-
Capital Improvement Fund	1,220,000	1,220,000	6,637,918	544.1%	(5,417,918)
Debt Service	7,776,750	7,776,750	7,773,470	100.0%	3,280
Grand Total	\$ 45,548,730	\$ 46,003,495	\$ 50,515,975	109.8%	\$ (4,512,480)
Revenue Over / (Under) Expenditures	\$ -	\$ 28,320	\$ (132,235)		

\* 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**  
**SEPTEMBER 30, 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	\$ 52,195,437	100.0%	\$ (932)
Customers	2,601,360	2,601,360	2,610,228	100.3%	(8,868)
Total Wastewater Sales	<u>54,795,865</u>	<u>54,795,865</u>	<u>54,805,665</u>	100.0%	<u>(9,800)</u>
Other Revenues:					
Miscellaneous	592,285	1,100,445	155,455	14.1%	944,990
Total Other	<u>592,285</u>	<u>1,100,445</u>	<u>155,455</u>	14.1%	<u>944,990</u>
Interest Income	213,810	293,190	321,516	109.7%	(28,326)
Grand Total	<u><u>\$ 55,601,960</u></u>	<u><u>\$ 56,189,500</u></u>	<u><u>\$ 55,282,636</u></u>	<u><u>98.4%</u></u>	<u><u>\$ 906,864</u></u>
<b>Expenditures:</b>					
Personnel	\$ 3,335,865	\$ 3,308,905	\$ 3,276,568	99.0%	\$ 32,337
Supplies:					
Fuel	88,870	88,870	115,671	130.2%	(26,801)
Chemicals	6,209,000	5,318,200	4,862,423	91.4%	455,777
Other	775,785	1,024,060	990,643	96.7%	33,417
Total Supplies	<u>7,073,655</u>	<u>6,431,130</u>	<u>5,968,737</u>	92.8%	<u>462,393</u>
Services					
Consulting	1,278,700	1,436,300	1,026,325	71.5%	409,975
Insurance	136,370	157,780	149,661	94.9%	8,119
Landfill Service Fees	5,280	1,780	6,665	374.5%	(4,885)
Maintenance	3,697,440	5,032,845	5,922,087	117.7%	(889,242)
Power	1,300,000	1,455,300	1,674,998	115.1%	(219,698)
Shared Services	6,871,830	6,931,630	7,034,890	101.5%	(103,260)
Other	321,810	674,620	858,051	127.2%	(183,431)
Total Services	<u>13,611,430</u>	<u>15,690,255</u>	<u>16,672,677</u>	106.3%	<u>(982,422)</u>
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	<u>30,140,310</u>	<u>28,052,510</u>	<u>28,406,726</u>	<u>101.3%</u>	<u>(354,216)</u>
Grand Total	<u><u>\$ 55,601,960</u></u>	<u><u>\$ 54,529,790</u></u>	<u><u>\$ 55,313,476</u></u>	<u><u>101.4%</u></u>	<u><u>\$ (783,686)</u></u>
Revenue Over / (Under) Expenditures	<u><u>\$ -</u></u>	<u><u>\$ 1,659,710</u></u>	<u><u>\$ (30,840)</u></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 SEPTEMBER 30, 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	\$ 58,481,646	100.1%	\$ (86,976)
Water Facilities	2,987,630	2,987,630	2,951,090	98.8%	36,540
Total Sales	61,382,300	61,382,300	61,432,736	100.1%	(50,436)
Other Revenues:					
Pretreatment	1,754,155	1,754,155	1,627,253	92.8%	126,902
Debt Acquisition	344,830	344,830	344,830	100.0%	-
Miscellaneous	728,735	1,287,255	(381,249)	-29.6%	1,668,504
Total Other Revenues	2,827,720	3,386,240	1,590,834	47.0%	1,795,406
Interest Income	269,820	344,140	420,594	122.2%	(76,454)
Grand Total	\$ 64,479,840	\$ 65,112,680	\$ 63,444,164	97.4%	\$ 1,668,516
<b>Expenditures:</b>					
Personnel	\$ 8,878,640	\$ 8,976,875	\$ 8,863,493	98.7%	\$ 113,382
Supplies:					
Fuel	87,025	83,325	72,572	87.1%	10,753
Chemicals	2,988,035	2,763,305	2,974,498	107.6%	(211,193)
Other	2,209,830	2,351,025	2,549,961	108.5%	(198,936)
Total Supplies	5,284,890	5,197,655	5,597,031	107.7%	(399,376)
Services:					
Consulting	2,694,650	2,865,005	2,141,480	74.7%	723,525
Insurance	406,240	295,635	285,585	96.6%	10,050
Landfill Service Fees	1,208,745	1,106,045	1,323,931	119.7%	(217,886)
Maintenance	2,615,210	2,114,935	1,541,941	72.9%	572,994
Power	2,451,500	2,587,700	2,819,673	109.0%	(231,973)
Shared Services	7,958,235	7,984,635	8,239,544	103.2%	(254,909)
Other	2,351,830	1,899,360	2,129,071	112.1%	(229,711)
Total Services	19,686,410	18,853,315	18,481,224	98.0%	372,091
Capital Outlay	623,400	562,185	358,777	63.8%	203,408
Escrow	1,334,740	1,566,740	1,563,822	99.8%	2,918
Capital Improvement Fund	245,000	245,000	335,000	1	(90,000)
Debt Service	28,426,760	28,426,760	28,344,643	99.7%	82,117
Grand Total	\$ 64,479,840	\$ 63,828,530	\$ 63,543,990	99.6%	\$ 284,540
Revenue Over / (Under) Expenditures	\$ -	\$ 1,284,150	\$ (99,827)		

\* 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**  
**SEPTEMBER 30, 2024**

	<b>Original Budget</b>	<b>Amended Budget</b>	<b>YTD Actual</b>	<b>% Of Amended</b>	<b>Remaining Amended</b>
<b>Regional Water System</b>					
Revenues	\$ 473,423,880	\$ 474,103,331	\$ 465,514,016	98.2%	\$ 8,589,315
Expenditures	469,388,075	474,531,055	467,591,650	98.5%	6,939,405
Revenue Over / (Under) Expenditures	4,035,805	(427,724)	(2,077,634)		
<b>Regional Wastewater System</b>					
Revenues	108,374,210	109,177,435	104,458,618	95.7%	4,718,817
Expenditures	108,374,210	106,747,600	104,647,576	98.0%	2,100,024
Revenue Over / (Under) Expenditures	-	2,429,835	(188,958)		
<b>Regional Solid Waste System</b>					
Revenues	45,548,730	46,031,815	50,383,740	109.5%	(4,351,925)
Expenditures	45,548,730	46,003,495	50,515,975	109.8%	(4,512,480)
Revenue Over / (Under) Expenditures	-	28,320	(132,235)		
<b>Upper East Fork Interceptor System</b>					
Revenues	55,601,960	56,189,500	55,282,636	98.4%	906,864
Expenditures	55,601,960	54,529,790	55,313,476	101.4%	(783,686)
Revenue Over / (Under) Expenditures	-	1,659,710	(30,840)		
<b>Small Systems - Total</b>					
Revenues	64,479,840	65,112,680	63,444,164	97.4%	1,668,516
Expenditures	64,479,840	63,828,530	63,543,990	99.6%	284,540
Revenue Over / (Under) Expenditures	-	1,284,150	(99,827)		
<b>Shared Services Fund</b>					
Revenues	79,295,240	83,345,840	81,325,118	97.6%	2,020,722
Expenditures	80,380,680	84,338,675	81,225,678	96.3%	3,112,997
Revenue Over / (Under) Expenditures	(1,085,440)	(992,835)	99,440		
<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	1,595,094	89.0%	196,736
Expenditures	1,750,055	1,750,055	1,595,094	91.1%	154,961
Revenue Over / (Under) Expenditures	-	41,775	-		
<b>Kaufman 4- 1 Water Distribution Facilities</b>					
Revenues	164,500	165,180	143,883	87.1%	21,297
Expenditures	164,500	158,770	143,883	90.6%	14,887
Revenue Over / (Under) Expenditures	-	6,410	-		
<b>Rockwall - Heath Water Storage Facilities</b>					
Revenues	160,845	162,185	147,991	91.2%	14,194
Expenditures	160,845	160,845	147,991	92.0%	12,854
Revenue Over / (Under) Expenditures	-	1,340	-		
<b>Terrell Water Transmission Facilities</b>					
Revenues	743,850	743,875	743,932	100.0%	(57)
Expenditures	743,850	743,850	743,932	100.0%	(82)
Revenue Over / (Under) Expenditures	-	25	-		
<b>Rockwall Water Pump Station Facilities</b>					
Revenues	175,455	175,520	175,527	100.0%	(7)
Expenditures	175,455	175,455	175,527	100.0%	(72)
Revenue Over / (Under) Expenditures	\$ -	\$ 65	\$ -		

FINANCIAL STATEMENTS FOR THE MONTH ENDED: SEPTEMBER 30, 2024

# BUDGET SUMMARY

NORTH TEXAS MUNICIPAL WATER DISTRICT

## ALL SYSTEMS

### BUDGET SUMMARY - BY SYSTEM SEPTEMBER 30, 2024

	Original Budget	Amended Budget	YTD Actual	% Of Amended	Remaining Amended
<b>South Rockwall WWTP</b>					
Revenues	\$ 2,069,335	\$ 2,253,565	\$ 2,027,854	90.0%	\$ 225,711
Expenditures	2,069,335	2,231,010	2,032,256	91.1%	198,754
Revenue Over / (Under) Expenditures	-	22,555	(4,402)		
<b>North Rockwall WWTP</b>					
Revenues	978,175	988,945	978,331	98.9%	10,614
Expenditures	978,175	922,180	981,481	106.4%	(59,301)
Revenue Over / (Under) Expenditures	-	66,765	(3,150)		
<b>Panther Creek WWTP</b>					
Revenues	11,076,440	11,130,650	11,231,920	100.9%	(101,270)
Expenditures	11,076,440	11,050,235	11,253,421	101.8%	(203,186)
Revenue Over / (Under) Expenditures	-	80,415	(21,501)		
<b>Sabine Creek WWTP</b>					
Revenues	6,828,810	6,832,965	7,534,753	110.3%	(701,788)
Expenditures	6,828,810	7,067,750	7,540,186	106.7%	(472,436)
Revenue Over / (Under) Expenditures	-	(234,785)	(5,433)		
<b>Stewart Creek WWTP</b>					
Revenues	11,873,195	11,874,365	11,535,875	97.1%	338,490
Expenditures	11,873,195	11,390,645	11,559,525	101.5%	(168,880)
Revenue Over / (Under) Expenditures	-	483,720	(23,650)		
<b>Muddy Creek WWTP</b>					
Revenues	11,361,000	11,359,390	11,111,931	97.8%	247,459
Expenditures	11,361,000	11,065,150	11,131,788	100.6%	(66,638)
Revenue Over / (Under) Expenditures	-	294,240	(19,857)		
<b>Seis Lagos WWTP</b>					
Revenues	420,565	426,445	445,933	104.6%	(19,488)
Expenditures	420,565	424,950	447,864	105.4%	(22,914)
Revenue Over / (Under) Expenditures	-	1,495	(1,931)		
<b>Farmersville WWTP</b>					
Revenues	832,075	842,125	827,260	98.2%	14,865
Expenditures	832,075	793,950	830,360	104.6%	(36,410)
Revenue Over / (Under) Expenditures	-	48,175	(3,100)		
<b>Lavon WWTP</b>					
Revenues	583,525	593,775	679,090	114.4%	(85,315)
Expenditures	583,525	659,805	682,629	103.5%	(22,824)
Revenue Over / (Under) Expenditures	-	(66,030)	(3,538)		
<b>Forney Interceptor System</b>					
Revenues	610,840	812,425	566,607	69.7%	245,818
Expenditures	610,840	720,940	566,648	78.6%	154,292
Revenue Over / (Under) Expenditures	-	91,485	(41)		
<b>Lower East Fork Interceptor System</b>					
Revenues	2,952,015	2,960,265	2,434,571	82.2%	525,694
Expenditures	2,952,015	2,816,400	2,434,617	86.4%	381,783
Revenue Over / (Under) Expenditures	\$ -	\$ 143,865	\$ (46)		

FINANCIAL STATEMENTS FOR THE MONTH ENDED: SEPTEMBER 30, 2024

**ALL SYSTEMS****BUDGET SUMMARY - BY SYSTEM**  
**SEPTEMBER 30, 2024**

	<b>Original Budget</b>	<b>Amended Budget</b>	<b>YTD Actual</b>	<b>% Of Amended</b>	<b>Remaining Amended</b>
<b>Muddy Creek Interceptor System</b>					
Revenues	\$ 182,485	\$ 181,875	\$ 107,226	59.0%	\$ 74,649
Expenditures	182,485	138,290	107,234	77.5%	31,056
Revenue Over / (Under) Expenditures	-	43,585	(8)		
<b>Parker Creek Interceptor System</b>					
Revenues	445,245	441,915	426,023	96.4%	15,892
Expenditures	445,245	425,540	426,049	100.1%	(509)
Revenue Over / (Under) Expenditures	-	16,375	(26)		
<b>Sabine Creek Interceptor System</b>					
Revenues	358,000	249,510	187,777	75.3%	61,733
Expenditures	358,000	249,510	187,779	75.3%	61,731
Revenue Over / (Under) Expenditures	-	-	(2)		
<b>Buffalo Creek Interceptor System</b>					
Revenues	5,339,530	5,334,150	5,118,294	96.0%	215,856
Expenditures	5,339,530	5,207,785	5,118,357	98.3%	89,428
Revenue Over / (Under) Expenditures	-	126,365	(62)		
<b>McKinney Interceptor System</b>					
Revenues	52,975	52,845	19,510	36.9%	33,335
Expenditures	52,975	31,465	19,511	62.0%	11,954
Revenue Over / (Under) Expenditures	-	21,380	(1)		
<b>Mustang Creek Interceptor System</b>					
Revenues	3,491,660	3,707,725	3,509,318	94.6%	198,407
Expenditures	3,491,660	3,643,045	3,509,331	96.3%	133,714
Revenue Over / (Under) Expenditures	-	64,680	(13)		
<b>Parker Creek Parallel Interceptor System</b>					
Revenues	264,340	264,635	252,449	95.4%	12,186
Expenditures	264,340	255,830	252,450	98.7%	3,380
Revenue Over / (Under) Expenditures	-	8,805	(1)		
<b>Wastewater Pretreatment Program</b>					
Revenues	1,764,925	1,766,520	1,643,015	93.0%	123,505
Expenditures	1,764,925	1,745,075	1,653,821	94.8%	91,254
Revenue Over / (Under) Expenditures	-	21,445	(10,806)		
<b>Total - All Systems</b>					
Revenues	747,428,620	750,614,761	739,083,174	98.5%	11,531,586
Expenditures	743,392,815	745,640,470	741,612,667	99.5%	4,027,803
Revenue Over / (Under) Expenditures	\$ 4,035,805	\$ 4,974,291	\$ (2,529,493)		

\* 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**  
**SEPTEMBER 30, 2024**

	September 30, 2024	September 30, 2023	Increase (Decrease)
<b>ASSETS:</b>			
CURRENT ASSETS:			
Unrestricted Assets:			
Cash and cash equivalents	\$ 19,677,133	\$ 15,538,642	\$ 4,138,491
Investments	-	-	-
Interest receivable	-	-	-
Accounts receivable	543,927	-	543,927
Contracts receivable	30,000	30,000	-
Due from other funds	1,167,014	1,390,395	(223,381)
Prepaid expenses	972,641	785,209	187,432
Unbilled receivables	5,348,261	4,903,381	444,880
Total unrestricted assets	<u>27,738,976</u>	<u>22,647,627</u>	<u>5,091,349</u>
Restricted Assets:			
Cash and cash equivalents	-	-	-
Investments	-	-	-
Contracts receivable	-	-	-
Interest receivable	-	-	-
Accounts receivable	-	-	-
Due from other funds	1,356,555	2,201,258	(844,703)
Total restricted assets	<u>1,356,555</u>	<u>2,201,258</u>	<u>(844,703)</u>
LONG-TERM ASSETS:			
Net capital assets	29,206,052	29,774,508	(568,456)
<b>TOTAL ASSETS</b>	<b><u>58,301,583</u></b>	<b><u>54,623,393</u></b>	<b><u>3,678,190</u></b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
Deferred pension outflow	25,416,160	29,885,807	(4,469,647)
Deferred loss on refunding	-	-	-
Deferred OPEB outflow	4,305,604	4,305,604	-
<b>TOTAL DEFERRED OUTFLOWS OF RESOURCES</b>	<b><u>29,721,764</u></b>	<b><u>34,191,411</u></b>	<b><u>(4,469,647)</u></b>
<b>TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>	<b><u>88,023,347</u></b>	<b><u>88,814,804</u></b>	<b><u>(791,457)</u></b>
<b>LIABILITIES:</b>			
CURRENT LIABILITIES:			
Payable from Unrestricted Assets:			
Accounts payable and other liabilities	16,140,247	15,159,818	980,429
Due to other funds	1,422,742	2,262,748	(840,006)
Customer advance payments	-	89,070	(89,070)
Due to cities	-	-	-
Accrued interest - notes	-	-	-
Current portion of notes	-	-	-
Total payable from unrestricted assets	<u>17,562,989</u>	<u>17,511,636</u>	<u>51,353</u>
Payable from Restricted Assets:			
Accounts payable	-	-	-
Due to other funds	-	-	-
Accrued interest - revenue bonds	-	-	-
Current portion of revenue bonds	-	-	-
Total payable from restricted assets	<u>-</u>	<u>-</u>	<u>-</u>
LONG-TERM LIABILITIES			
Accrued vacation and sick - less current portion	3,773,834	3,527,090	246,744
Net pension liability	47,559,860	47,586,814	(26,954)
Net OPEB liability	7,173,613	7,173,613	-
Lease and SBITA liability	1,753,243	1,565,360	187,883
Deferred compensation	105,000	135,000	(30,000)
Long-term debt - less current portion	-	-	-
Total long-term liabilities	<u>60,365,550</u>	<u>59,987,877</u>	<u>377,673</u>
<b>TOTAL LIABILITIES</b>	<b><u>77,928,539</u></b>	<b><u>77,499,513</u></b>	<b><u>429,026</u></b>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Deferred pension inflow	613,639	1,168,497	(554,858)
Deferred OPEB inflow	886,439	886,439	-
Deferred insurance proceeds	-	-	-
<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	<b><u>1,500,078</u></b>	<b><u>2,054,936</u></b>	<b><u>(554,858)</u></b>
<b>TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES</b>	<b><u>79,428,617</u></b>	<b><u>79,554,449</u></b>	<b><u>(125,832)</u></b>
<b>NET POSITION:</b>			
Net investment in capital assets	29,206,052	29,774,508	(568,456)
Restricted for debt service	-	-	-
Unrestricted	(20,611,322)	(20,514,153)	(97,169)
<b>TOTAL NET POSITION</b>	<b><u>\$ 8,594,730</u></b>	<b><u>\$ 9,260,355</u></b>	<b><u>\$ (665,625)</u></b>

**SHARED SERVICES**  
**STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION**  
**FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 2024**

	<b>Current Month</b>	<b>Year to Date</b>
<b>OPERATING REVENUES:</b>		
Service fees	\$ -	-
Deferred charges for services	3,659,300	-
Intragovernmental	6,724,206	79,910,858
Insurance premiums	1,987,597	23,255,429
Other operating revenues	80	193,292
Total operating revenues	<u>12,371,183</u>	<u>103,359,579</u>
<b>OPERATING EXPENSES:</b>		
Personnel	8,840,266	61,570,171
Claims paid	1,807,065	18,387,069
Administrative charges	160,253	960,660
Chemicals	-	32
Other operating supplies	917,004	9,085,462
Electric power	33,675	167,266
Consulting	604,038	2,688,534
Maintenance	528,780	3,446,508
Shared services	-	-
Other operating services	341,073	4,606,635
Total operating expenses excluding depreciation and amortization	<u>13,232,154</u>	<u>100,912,337</u>
<b>EXCESS OF REVENUES OVER EXPENSES BEFORE DEPRECIATION AND AMORTIZATION</b>		
	(860,971)	2,447,242
Depreciation/Amortization expense	1,235,772	3,873,589
Total depreciation and amortization	<u>1,235,772</u>	<u>3,873,589</u>
<b>OPERATING INCOME (LOSS)</b>		
	<u>(2,096,743)</u>	<u>(1,426,347)</u>
<b>NONOPERATING REVENUES (EXPENSES):</b>		
Investment income	24,083	203,290
Miscellaneous revenue (expense)	43,759	380,428
Contribution revenue (expense)	-	-
Gain (loss) on sale of capital assets	-	177,004
Interest expenses - long term debt	-	-
Total nonoperating revenues (expenses)	<u>67,842</u>	<u>760,722</u>
<b>CHANGE IN NET POSITION</b>		
	(2,028,901)	(665,625)
<b>NET POSITION, BEGINNING BALANCE</b>	<u>10,623,631</u>	<u>9,260,355</u>
<b>NET POSITION, ENDING BALANCE</b>	<u>\$ 8,594,730</u>	<u>\$ 8,594,730</u>

**SHARED SERVICES**  
**STATEMENT OF CASH FLOWS**  
**FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 2024**

	<b>Current Month</b>	<b>Year to Date</b>
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>		
Cash received from customers	\$ -	\$ -
Cash received from other funds	6,383,293	75,988,386
Cash received from (paid to) others	358,085	4,398,798
Cash paid to suppliers for goods and services	(1,270,974)	(37,465,728)
Cash paid for employees for services	(2,862,150)	(36,141,758)
Cash paid to other funds	(8,904)	(96,797)
Net cash provided by operating activities	<u>2,599,350</u>	<u>6,682,901</u>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</b>		
Proceeds from (for) the issuance of bonds	-	-
Cash paid for capital assets	(1,419,034)	(3,128,129)
Interest paid on long-term debt	-	-
Interest paid on U.S. government contracts	-	-
Principal payments on long-term debt	-	-
Payments on U.S. government contracts	-	-
Payments from (for) bond issue costs	-	-
Federal program revenues	-	-
Net cash used for capital and related financing activities	<u>(1,419,034)</u>	<u>(3,128,129)</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>		
Sale and maturity of investments	-	-
Purchase of investments	-	-
Interest received	(146,534)	583,719
Net cash provided by (used for) investing activities	<u>(146,534)</u>	<u>583,719</u>
<b>NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS</b>	<b>1,033,782</b>	<b>4,138,491</b>
CASH AND CASH EQUIVALENTS - Beginning of year	18,643,351	15,538,642
CASH AND CASH EQUIVALENTS - End of year	<u>\$ 19,677,133</u>	<u>\$ 19,677,133</u>
<b>RECONCILIATION OF TOTAL CASH TO THE STATEMENT OF NET POSITION</b>		
Unrestricted cash and cash equivalents	\$ 19,677,133	\$ 19,677,133
Restricted cash and cash equivalents	-	-
<b>RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES:</b>		
Operating income	(2,096,743)	(1,426,347)
Adjustments to reconcile net income to net cash provided by operating activities:		
Depreciation and amortization	1,235,772	3,873,589
Change in operating assets and liabilities:		
Accounts receivable and deferred billings	(988,558)	(988,807)
Prepaid expenses	(618,091)	(187,432)
Pension deferred outflows	4,469,647	4,469,647
OPEB deferred outflows	-	-
Net pension liability	(26,954)	(26,954)
Lease and SBITA liability	187,883	187,883
Pension deferred inflows	(554,858)	(554,858)
OPEB deferred inflows	-	-
Net OPEB liability	-	-
Due to/from other funds	39,025	228,076
Accounts payable, accrued liabilities and developers' deposit	4,364,783	950,430
Accrued vacation and Accrued sick	246,744	246,744
Customer advance payments	-	(89,070)
Due to/from cities	<u>(3,659,300)</u>	<u>-</u>
Total adjustments	<u>4,696,093</u>	<u>8,109,248</u>
<b>NET CASH PROVIDED BY OPERATING ACTIVITIES</b>	<u>\$ 2,599,350</u>	<u>\$ 6,682,901</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	26,954	26,954
Refunding bonds issued	-	-
Refunding proceeds deposited in escrow	-	-

# REGIONAL WATER

SYSTEM FUND

**WATER SYSTEM**  
**COMPARATIVE STATEMENT OF NET POSITION**  
**SEPTEMBER 30, 2024**

	September 30, 2024	September 30, 2023	Increase (Decrease)
<b>ASSETS:</b>			
CURRENT ASSETS:			
Unrestricted Assets:			
Cash and cash equivalents	\$ 123,258,736	\$ 79,219,021	\$ 44,039,715
Investments	73,593,680	82,864,953	(9,271,273)
Interest receivable	-	-	-
Accounts receivable	12,427,390	17,554,155	(5,126,765)
Contracts receivable	-	-	-
Due from other funds	5,110,653	8	5,110,645
Prepaid expenses	6,613,022	6,999,075	(386,053)
Unbilled receivables	118,699	-	118,699
Total unrestricted assets	<u>221,122,180</u>	<u>186,637,212</u>	<u>34,484,968</u>
Restricted Assets:			
Cash and cash equivalents	45,289,759	30,243,539	15,046,220
Investments	-	-	-
Interest receivable	2,148,196	361,765	1,786,431
Accounts receivable	-	-	-
Due from other funds	24,934,275	252,795	24,681,480
Prepaid expenses	507,796	-	507,796
Total restricted assets	<u>72,880,026</u>	<u>30,858,099</u>	<u>42,021,927</u>
<b>TOTAL CURRENT ASSETS</b>	<b>294,002,206</b>	<b>217,495,311</b>	<b>76,506,895</b>
NONCURRENT ASSETS:			
Restricted Assets:			
Cash and cash equivalents	580,346,995	208,029,831	372,317,164
Investments	259,239,507	166,441,874	92,797,633
LONG-TERM ASSETS:			
Net capital assets	3,713,258,728	3,670,384,431	42,874,297
<b>TOTAL NONCURRENT ASSETS</b>	<b>4,552,845,230</b>	<b>4,044,856,136</b>	<b>507,989,094</b>
<b>TOTAL ASSETS</b>	<b>4,846,847,436</b>	<b>4,262,351,447</b>	<b>584,495,989</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
Deferred pension outflow	7,149,280	8,492,683	(1,343,403)
Deferred loss on refunding	1,992,985	2,103,686	(110,701)
Deferred OPEB outflow	1,125,386	1,125,386	-
<b>TOTAL DEFERRED OUTFLOWS OF RESOURCES</b>	<b>10,267,651</b>	<b>11,721,755</b>	<b>(1,454,104)</b>
<b>TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>	<b>4,857,115,087</b>	<b>4,274,073,202</b>	<b>583,041,885</b>
<b>LIABILITIES:</b>			
CURRENT LIABILITIES:			
Payable from Unrestricted Assets:			
Accounts payable and other liabilities	22,950,615	22,178,962	771,653
Due to other funds	25,443,960	924,161	24,519,799
Customer advance payments	14,205,079	12,558,180	1,646,899
Due to cities	-	-	-
Total payable from unrestricted assets	<u>62,599,654</u>	<u>35,661,303</u>	<u>26,938,351</u>
Payable from Restricted Assets:			
Accounts payable	58,620,987	75,213,129	(16,592,142)
Due to other funds	5,297,650	179,655	5,117,995
Accrued interest on notes	638,475	365,370	273,105
Accrued interest - revenue bonds	8,497,604	7,127,409	1,370,195
Current portion of notes payable	79,000,000	54,000,000	25,000,000
Current portion of revenue bonds	110,205,000	100,215,000	9,990,000
Total payable from restricted assets	<u>262,259,716</u>	<u>237,100,563</u>	<u>25,159,153</u>
LONG-TERM LIABILITIES			
Accrued vacation and sick - less current portion	1,022,728	938,052	84,676
Net pension liability	15,565,499	15,573,594	(8,095)
Net OPEB liability	1,857,069	1,857,069	-
Lease and SBTA liability	43,877	45,318	(1,441)
Long-term debt - less current portion	<u>2,852,376,346</u>	<u>2,459,055,463</u>	<u>393,320,883</u>
Total long-term liabilities	<u>2,870,865,519</u>	<u>2,477,469,496</u>	<u>393,396,023</u>
<b>TOTAL LIABILITIES</b>	<b>3,195,724,889</b>	<b>2,750,231,362</b>	<b>445,493,527</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Deferred pension inflow	(8,142)	158,629	(166,771)
Deferred OPEB inflow	205,404	205,404	-
<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	<b>197,262</b>	<b>364,033</b>	<b>(166,771)</b>
<b>TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES</b>	<b>3,195,922,151</b>	<b>2,750,595,395</b>	<b>445,326,756</b>
<b>NET POSITION:</b>			
Net investment in capital assets	1,331,432,627	1,240,336,125	91,096,502
Restricted for debt service	189,749,536	154,025,770	35,723,766
Unrestricted	140,010,773	129,115,912	10,894,861
<b>TOTAL NET POSITION</b>	<b>\$ 1,661,192,936</b>	<b>\$ 1,523,477,807</b>	<b>\$ 137,715,129</b>

FINANCIAL STATEMENTS FOR THE MONTH ENDED: **SEPTEMBER 30, 2024**

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

	<b>Current Month</b>	<b>Year to Date</b>
<b>OPERATING REVENUES:</b>		
Water sales, net of surplus	\$ 21,667,532	\$ 451,251,338
Deferred charges for services	40,887,702	-
Other operating revenues	16,016	257,999
Total operating revenues	<u>62,571,250</u>	<u>451,509,337</u>
<b>OPERATING EXPENSES:</b>		
Personnel	2,793,914	18,646,266
Chemicals	11,711,879	61,320,488
Other operating supplies	1,192,342	6,241,190
Electric power	4,158,531	22,313,416
Wholesale water purchases	172,839	5,421,527
Consulting	512,164	4,515,015
Maintenance	6,582,960	23,354,184
Shared services	3,456,764	41,924,404
Other operating services	6,048,428	5,369,757
Total operating expenses excluding depreciation and amortization	<u>36,629,821</u>	<u>189,106,247</u>
<b>EXCESS OF REVENUES OVER EXPENSES BEFORE DEPRECIATION AND AMORTIZATION</b>		
	25,941,429	262,403,090
Depreciation/amortization expense	7,867,785	92,579,095
Total depreciation and amortization	<u>7,867,785</u>	<u>92,579,095</u>
<b>OPERATING INCOME (LOSS)</b>	<u>18,073,644</u>	<u>169,823,995</u>
<b>NONOPERATING REVENUES (EXPENSES):</b>		
Investment income	5,177,469	58,441,884
Miscellaneous revenue (expense)	-	-
Grant Income	-	121,917
Contribution revenue (expense)	-	4,339,688
Gain (loss) on sale of capital assets	-	(683,386)
Interest expense	(8,017,045)	(92,094,157)
Arbitrage rebate and service fees	-	(2,234,812)
Total nonoperating revenues (expenses)	<u>(2,839,576)</u>	<u>(32,108,866)</u>
<b>CHANGE IN NET POSITION</b>	<u>15,234,068</u>	<u>137,715,129</u>
<b>NET POSITION, BEGINNING BALANCE</b>	<u>1,645,958,868</u>	<u>1,523,477,807</u>
<b>NET POSITION, ENDING BALANCE</b>	<u><u>\$ 1,661,192,936</u></u>	<u><u>\$ 1,661,192,936</u></u>

**WATER SYSTEM**  
**STATEMENT OF CASH FLOWS**  
**FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 2024**

	<b>Current Month</b>	<b>Year to Date</b>
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>		
Cash received from customers	\$ 40,910,606	\$ 477,025,211
Cash received from other funds	-	-
Cash received from (paid to) others	1,338	315,170
Cash paid to suppliers for goods and services	(14,934,555)	(152,709,616)
Cash paid for employees for services	(894,503)	(11,420,219)
Cash paid to other funds	(3,472,171)	(42,117,873)
Net cash provided by operating activities	21,610,715	271,092,673
<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	(8,296,206)	(152,721,627)
Proceeds from ECP	-	25,000,000
Interest paid on notes	(649,680)	(2,874,092)
Interest paid on long-term debt	(53,006,104)	(101,005,179)
Interest paid on U.S. government contracts	-	-
Principal payments on long-term debt	(115,540,000)	(115,540,000)
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	(177,491,990)	185,371,019
<b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>		
Sale and maturity of investments	30,360,456	219,766,087
Purchase of investments	(96,628,360)	(298,020,036)
Interest received	4,246,419	53,193,356
Net cash provided by (used for) investing activities	(62,021,485)	(25,060,593)
<b>NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS</b>		
CASH AND CASH EQUIVALENTS - Beginning of year	966,798,250	317,492,391
CASH AND CASH EQUIVALENTS - End of year	<u>\$ 748,895,490</u>	<u>\$ 748,895,490</u>
<b>RECONCILIATION OF TOTAL CASH TO THE STATEMENT OF NET POSITION</b>		
Unrestricted cash and cash equivalents	\$ 123,258,736	\$ 123,258,736
Restricted cash and cash equivalents	625,636,754	625,636,754
<b>RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES:</b>		
Operating income	\$ 18,073,644	\$ 169,823,995
Adjustments to reconcile net income to net cash provided by operating activities:		
Depreciation and amortization	7,867,785	92,579,095
Change in operating assets and liabilities:		
Accounts receivable and deferred billings	7,621,895	3,195,447
Prepaid expenses	(27,536)	(121,743)
Pension deferred outflows	1,343,403	1,343,403
OPEB Deferred outflows	-	-
Net pension liability	(8,095)	(8,095)
Pension deferred inflows	(166,771)	(166,771)
OPEB Deferred inflows	-	-
Net OPEB liability	-	-
Lease and SBITA liability	(1,441)	(1,441)
Due to/from other funds	(7,106)	(172,325)
Accounts payable, accrued liabilities and developers' deposit	13,625,269	2,889,532
Accrued vacation and Accrued sick	84,677	84,677
Customer advance payments	14,092,693	1,646,899
Due to/from cities	(40,887,702)	-
Total adjustments	3,537,071	101,268,678
<b>NET CASH PROVIDED BY OPERATING ACTIVITIES</b>	<u>\$ 21,610,715</u>	<u>\$ 271,092,673</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)	(13,428,416)
Change in fair value of investments	(945,315)	(6,029,175)
Change in liabilities related to capital assets	(26,119,616)	(26,119,616)
Change in actuarial value of net pension assets	8,095	8,095
Refunding bonds issued	-	-
Refunding proceeds deposited in escrow	-	-

# REGIONAL WASTEWATER

SYSTEM FUND

**REGIONAL WASTEWATER SYSTEM  
COMPARATIVE STATEMENT OF NET POSITION  
SEPTEMBER 30, 2024**

	September 30, 2024	September 30, 2023	Increase (Decrease)
<b>ASSETS:</b>			
CURRENT ASSETS:			
Unrestricted Assets:			
Cash and cash equivalents	\$ 17,430,413	\$ 9,891,209	\$ 7,539,204
Investments	1,990,680	1,691,628	299,052
Accounts receivable	4,111,015	3,304,488	806,527
Due from other funds	36,905	81,163	(44,258)
Prepaid expenses	928,595	792,706	135,889
Unbilled receivables	1,799,525	1,420,816	378,709
Total unrestricted assets	<u>26,297,133</u>	<u>17,182,010</u>	<u>9,115,123</u>
Restricted Assets:			
Cash and cash equivalents	16,339,745	17,592,201	(1,252,456)
Interest receivable	308,533	106,244	202,289
Due from other funds	4,663,583	2,774,470	1,889,113
Total restricted assets	<u>21,311,861</u>	<u>20,472,915</u>	<u>838,946</u>
<b>TOTAL CURRENT ASSETS</b>	<b>47,608,994</b>	<b>37,654,925</b>	<b>9,954,069</b>
NONCURRENT ASSETS:			
Restricted Assets:			
Cash and cash equivalents	221,624,947	226,871,150	(5,246,203)
Investments	37,042,128	78,392,190	(41,350,062)
LONG-TERM ASSETS:			
Net capital assets	880,704,010	802,766,483	77,937,527
<b>TOTAL NONCURRENT ASSETS</b>	<b>1,139,371,085</b>	<b>1,108,029,823</b>	<b>31,341,262</b>
<b>TOTAL ASSETS</b>	<b>1,186,980,079</b>	<b>1,145,684,748</b>	<b>41,295,331</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
Deferred pension outflow	8,167,408	9,532,508	(1,365,100)
Deferred loss on refunding	926,608	1,237,103	(310,495)
Deferred OPEB outflow	1,186,757	1,186,757	-
<b>TOTAL DEFERRED OUTFLOWS OF RESOURCES</b>	<b>10,280,773</b>	<b>11,956,368</b>	<b>(1,675,595)</b>
<b>TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>	<b>1,197,260,852</b>	<b>1,157,641,116</b>	<b>39,619,736</b>
<b>LIABILITIES:</b>			
CURRENT LIABILITIES:			
Payable from Unrestricted Assets:			
Accounts payable and accrued liabilities	6,507,829	4,390,564	2,117,265
Due to other funds	5,050,125	3,432,912	1,617,213
Customer advance payments	4,346,155	5,242,598	(896,443)
Due to cities	-	-	-
Total payable from unrestricted assets	<u>15,904,109</u>	<u>13,066,074</u>	<u>2,838,035</u>
Payable from Restricted Assets:			
Accounts payable	44,857,873	37,109,101	7,748,772
Due to other funds	51,727	54,152	(2,425)
Accrued interest on notes	482,533	235,430	247,103
Accrued interest - revenue bonds	4,406,940	4,629,399	(222,459)
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	<u>131,994,073</u>	<u>97,553,082</u>	<u>34,440,991</u>
LONG-TERM LIABILITIES:			
Accrued vacation and sick - less current portion	1,341,410	1,213,709	127,701
Net pension liability	15,622,036	15,630,263	(8,227)
Net OPEB liability	2,005,417	2,005,417	-
Lease and SBITA liability	1,232,815	30,603	1,202,212
Long-term debt - less current portion	805,927,179	832,228,517	(26,301,338)
Total long-term liabilities	<u>826,128,857</u>	<u>851,108,509</u>	<u>(24,979,652)</u>
<b>TOTAL LIABILITIES</b>	<b>974,027,039</b>	<b>961,727,665</b>	<b>12,299,374</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Deferred pension inflow	374,235	543,698	(169,463)
Deferred OPEB inflow	263,090	263,090	-
<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	<b>637,325</b>	<b>806,788</b>	<b>(169,463)</b>
<b>TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES</b>	<b>974,664,364</b>	<b>962,534,453</b>	<b>12,129,911</b>
<b>NET POSITION:</b>			
Net investment in capital assets	174,156,114	151,275,318	22,880,796
Restricted for debt service	49,532,188	48,682,924	849,264
Unrestricted	(1,091,814)	(4,851,579)	3,759,765
<b>TOTAL NET POSITION</b>	<b>\$ 222,596,488</b>	<b>\$ 195,106,663</b>	<b>\$ 27,489,825</b>

**REGIONAL WASTEWATER SYSTEM**  
**STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION**  
**FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 2024**

	Current Month	Year to Date
<b>OPERATING REVENUES:</b>		
Charges for services	\$ 9,017,639	\$ 107,316,826
Deferred charges for services	\$ 8,751,964	-
Other Operating revenues	321	105,198
Total operating revenue	<u>17,769,924</u>	<u>107,422,024</u>
<b>OPERATING EXPENSES:</b>		
Personnel	2,908,790	19,274,407
Chemicals	1,119,699	6,405,892
Other operating supplies	795,525	5,763,350
Electric power	579,582	4,176,112
Consulting	617,716	955,755
Maintenance	779,661	2,696,786
Shared services	1,243,492	14,467,271
Other operating services	(191,867)	9,882,263
Total operating expenses excluding depreciation and amortization	<u>7,852,598</u>	<u>63,621,836</u>
<b>EXCESS OF REVENUES OVER EXPENSES BEFORE DEPRECIATION AND AMORTIZATION</b>	<b>9,917,326</b>	<b>43,800,188</b>
Depreciation/amortization expense	1,591,373	16,145,251
Total depreciation and amortization	<u>1,591,373</u>	<u>16,145,251</u>
<b>OPERATING INCOME (LOSS)</b>	<b>8,325,953</b>	<b>27,654,937</b>
<b>NONOPERATING REVENUES (EXPENSES):</b>		
Investment income	1,338,333	16,896,810
Miscellaneous revenue (expense)	-	-
Contributions revenue (expense)	-	-
Gain (loss) on sale of capital assets	-	124,287
Interest expense	(1,420,836)	(13,813,978)
Arbitrage rebate and service fees	-	(3,372,231)
Total nonoperating revenue (expenses)	<u>(82,503)</u>	<u>(165,112)</u>
<b>CHANGE IN NET POSITION</b>	<b>8,243,450</b>	<b>27,489,825</b>
<b>NET POSITION, BEGINNING BALANCE</b>	<b>214,353,038</b>	<b>195,106,663</b>
<b>NET POSITION, ENDING BALANCE</b>	<b>\$ 222,596,488</b>	<b>\$ 222,596,488</b>

**REGIONAL WASTEWATER SYSTEM  
STATEMENT OF CASH FLOWS  
FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 2024**

	<b>Current Month</b>	<b>Year to Date</b>
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>		
Cash received from customers	\$ 263,756	\$ 105,265,406
Cash received from other funds	39,808	506,199
Cash received from (paid to) others	-	163,827
Cash paid to suppliers for goods and services	533,905	(31,144,295)
Cash paid for employee services	(873,956)	(11,172,484)
Cash paid to other funds	(1,439,351)	(17,857,169)
Net cash provided by operating activities	<u>(1,475,838)</u>	<u>45,761,484</u>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</b>		
Proceeds from the issuance of bonds	-	-
Proceeds from ECP	-	25,000,000
Cash paid for capital assets	(11,532,402)	(89,767,460)
Interest paid on notes	(395,418)	(1,696,982)
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	<u>(11,927,820)</u>	<u>(102,934,708)</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>		
Sale and maturity of investments	7,467,037	76,190,692
Purchase of investments	(6,563,125)	(34,960,861)
Interest received	1,219,470	16,983,938
Net cash provided by (used for) investing activities	<u>2,123,382</u>	<u>58,213,769</u>
<b>NET INCREASE (DECREASE) IN CASH</b>	<b>(11,280,276)</b>	<b>1,040,545</b>
CASH AND CASH EQUIVALENTS - Beginning of year	266,675,381	254,354,560
CASH AND CASH EQUIVALENTS - End of year	<u>\$ 255,395,105</u>	<u>\$ 255,395,105</u>
<b>RECONCILIATION OF TOTAL CASH TO THE STATEMENT OF NET POSITION</b>		
Unrestricted cash and cash equivalents	\$ 17,430,413	\$ 17,430,413
Restricted cash and cash equivalents	237,964,692	237,964,692
<b>RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES:</b>		
Operating income	\$ 8,325,953	\$ 27,654,937
Adjustments to reconcile net income to net cash provided by operating activities:		
Depreciation and amortization	1,591,373	16,145,251
Change in operating assets and liabilities:		
Accounts receivable and deferred billings	(4,554,239)	(1,387,524)
Prepaid expense	(227,966)	(135,890)
Pension deferred outflows	1,365,100	1,365,100
OPEB deferred outflows	-	-
Net pension liability	(8,227)	(8,227)
Pension deferred inflows	(169,463)	(169,463)
OPEB deferred inflows	-	-
Net OPEB liability	-	-
Lease and SBITA liability	1,202,212	1,202,212
Due to/from other funds	253,082	(227,643)
Accounts payable, accrued liabilities and developers' deposits	3,662,644	2,091,472
Accrued vacation and Accrued sick	127,702	127,702
Customers advance payments	(4,292,045)	(896,443)
Due to/from Cities	(8,751,964)	-
Total adjustments	(9,801,791)	18,106,547
Net cash provided by operating activities	<u>\$ (1,475,838)</u>	<u>\$ 45,761,484</u>
<b>NONCASH TRANSACTION DISCLOSURES</b>		
Gain (loss) on disposal of capital assets	\$ -	\$ -
Interest capitalized on construction	-	-
Amortization of bond-related items	(149,653)	(1,795,843)
Change in fair value of investments	(145,623)	(1,179,587)
Change in liabilities related to capital assets	(18,406,165)	(18,406,165)
Change in actuarial value of net pension liability	8,227	8,227
Refunding bonds issued	-	-
Refunding proceeds deposited in escrow	-	-

# REGIONAL SOLID WASTE

SYSTEM FUND

**REGIONAL SOLID WASTE SYSTEM  
COMPARATIVE STATEMENT OF NET POSITION  
SEPTEMBER 30, 2024**

	September 30, 2024	September 30, 2023	Increase (Decrease)
<b>ASSETS:</b>			
<b>CURRENT ASSETS:</b>			
Unrestricted Assets:			
Cash and cash equivalents	\$ 15,319,826	\$ 9,704,952	\$ 5,614,874
Investments	6,959,890	5,144,112	1,815,778
Accounts receivable	433,179	301,930	131,249
Due from other funds	433,849	707,066	(273,217)
Prepaid expenses	452,205	451,078	1,127
Unbilled receivables	1,391,620	1,023,545	368,075
Total unrestricted assets	<u>24,990,569</u>	<u>17,332,683</u>	<u>7,657,886</u>
Restricted Assets:			
Cash and cash equivalents	1,040,900	1,044,900	(4,000)
Interest receivable	94,072	4,649	89,423
Due from other funds	1,806,664	2,058,900	(252,236)
Unbilled receivables	10,080,581	9,482,010	598,571
Total restricted assets	<u>13,022,217</u>	<u>12,590,459</u>	<u>431,758</u>
<b>TOTAL CURRENT ASSETS</b>	<u>38,012,786</u>	<u>29,923,142</u>	<u>8,089,644</u>
<b>NONCURRENT ASSETS:</b>			
Restricted assets:			
Cash and cash equivalents	37,177,137	54,023,093	(16,845,956)
Investments	7,894,264	4,038,170	3,856,094
<b>LONG-TERM ASSETS:</b>			
Net capital assets	140,820,020	125,508,292	15,311,728
<b>TOTAL NONCURRENT ASSETS</b>	<u>185,891,421</u>	<u>183,569,555</u>	<u>2,321,866</u>
<b>TOTAL ASSETS</b>	<u>223,904,207</u>	<u>213,492,697</u>	<u>10,411,510</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
Deferred pension outflow	7,221,340	8,379,759	(1,158,419)
Deferred loss on refundings	539,258	683,834	(144,576)
Deferred OPEB outflow	916,884	916,884	-
<b>TOTAL DEFERRED OUTFLOWS OF RESOURCES</b>	<u>8,677,482</u>	<u>9,980,477</u>	<u>(1,302,995)</u>
<b>TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>	<u>232,581,689</u>	<u>223,473,174</u>	<u>9,108,515</u>
<b>LIABILITIES:</b>			
<b>CURRENT LIABILITIES:</b>			
Payable from Unrestricted Assets:			
Accounts payable and other liabilities	3,171,363	3,035,870	135,493
Due to other funds	1,825,723	2,080,986	(255,263)
Customer advance payments	185,211	1,140,321	(955,110)
Due to cities	-	-	-
Total payable from unrestricted assets	<u>5,182,297</u>	<u>6,257,177</u>	<u>(1,074,880)</u>
Payable from Restricted Assets:			
Accounts payable	22,000,658	19,099,854	2,900,804
Accrued landfill closure and post-closure care cost	6,983,097	6,646,320	336,777
Accrued interest payable on revenue bonds	246,461	287,735	(41,274)
Current portion of revenue bonds	4,980,000	4,635,000	345,000
Total payable from restricted assets	<u>34,210,216</u>	<u>30,668,909</u>	<u>3,541,307</u>
<b>LONG-TERM LIABILITIES:</b>			
Accrued landfill closure costs	3,097,484	2,835,690	261,794
Accrued vacation and sick - less current portion	1,109,499	879,609	229,890
Net Pension liability	13,385,845	13,392,827	(6,982)
Net OPEB liability	1,558,690	1,558,690	-
Lease and SBITA liability	1,740	9,427	(7,687)
Long-term debt - less current portion	69,881,192	75,440,460	(5,559,268)
Total long-term liabilities	<u>89,034,450</u>	<u>94,116,703</u>	<u>(5,082,253)</u>
<b>TOTAL LIABILITIES</b>	<u>128,426,963</u>	<u>131,042,789</u>	<u>(2,615,826)</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Deferred pension inflow	396,035	539,840	(143,805)
Deferred OPEB inflow	221,816	221,816	-
<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	<u>617,851</u>	<u>761,656</u>	<u>(143,805)</u>
<b>TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES</b>	<u>129,044,814</u>	<u>131,804,445</u>	<u>(2,759,631)</u>
<b>NET POSITION:</b>			
Net investment in capital assets	85,735,449	81,725,580	4,009,869
Restricted for debt service	6,528,555	6,173,209	355,346
Unrestricted	11,272,871	3,769,940	7,502,931
<b>TOTAL NET POSITION</b>	<u>\$ 103,536,875</u>	<u>\$ 91,668,729</u>	<u>\$ 11,868,146</u>

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

	<b>Current Month</b>	<b>Year to Date</b>
<b>OPERATING REVENUES:</b>		
Charges for services	\$ 4,727,280	\$ 43,600,382
Deferred charges for services	1,842,765	-
Other operating revenues	274,520	2,664,677
Total operating revenue	<u>6,844,565</u>	<u>46,265,059</u>
<b>OPERATING EXPENSES:</b>		
Personnel	2,570,958	15,722,562
Chemicals	31,649	174,402
Other operating supplies	683,916	5,503,554
Electric power	32,530	263,844
Consulting	114,085	494,578
Maintenance	399,016	1,242,553
Shared services	338,966	4,095,499
Other operating services	635,238	4,833,075
Total operating expenses excluding depreciation/amortization	<u>4,806,358</u>	<u>32,330,067</u>
<b>EXCESS OF REVENUES OVER EXPENSES BEFORE DEPRECIATION/AMORTIZATION</b>	<b>2,038,207</b>	<b>13,934,992</b>
Depreciation/Amortization expense	627,674	7,360,933
Total depreciation/amortization	<u>627,674</u>	<u>7,360,933</u>
<b>OPERATING INCOME (LOSS)</b>	<b>1,410,533</b>	<b>6,574,059</b>
<b>NONOPERATING REVENUES (EXPENSES)</b>		
Investment income	243,031	3,157,049
Miscellaneous revenue (expense)	-	-
Contribution revenue (expense)	-	-
Gain (loss) on sale of capital assets	-	5,164,565
Interest expense - long term debt	(210,237)	(2,845,081)
Arbitrage rebate and service fees	-	(182,446)
Total nonoperating revenue (expenses)	<u>32,794</u>	<u>5,294,087</u>
<b>CHANGE IN NET POSITION</b>	<b>1,443,327</b>	<b>11,868,146</b>
<b>NET POSITION, BEGINNING BALANCE</b>	<b>102,093,548</b>	<b>91,668,729</b>
<b>NET POSITION, ENDING BALANCE</b>	<b>\$ 103,536,875</b>	<b>\$ 103,536,875</b>

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

	Current Month	Year to Date
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>		
Cash received from customers	\$ 1,256,191	\$ 38,649,739
Cash received from other funds	327,441	4,430,569
Cash received from (paid to) others	177,128	2,090,621
Cash paid to suppliers for goods and services	(1,055,951)	(17,751,826)
Cash paid for employee services	(693,700)	(9,298,458)
Cash paid to other funds	(349,014)	(4,095,121)
Net cash provided by operating activities	(337,905)	14,025,524
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</b>		
Proceeds from (for) the issuance of bonds	-	-
Cash paid for capital assets	(2,921,853)	(15,793,571)
Interest paid on long-term debt	(1,594,641)	(3,321,047)
Principal payments on long-term debt	(4,635,000)	(4,635,000)
Payments from (for) bond issue costs	-	-
Federal program Revenues	-	-
Net cash used for capital and related financing activities	(9,151,494)	(23,749,618)
<b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>		
Sale and maturity of investments	1,220,787	27,005,051
Purchases of investments	(484,258)	(32,571,675)
Interest received	304,009	4,055,636
Net cash provided by (used for) investing activities	1,040,538	(1,510,988)
<b>NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS</b>	<b>(8,448,861)</b>	<b>(11,235,082)</b>
CASH AND CASH EQUIVALENTS - Beginning of year	61,986,724	64,772,945
CASH AND CASH EQUIVALENTS - End of year	<u>\$ 53,537,863</u>	<u>\$ 53,537,863</u>
<b>RECONCILIATION OF TOTAL CASH TO THE STATEMENT OF NET POSITION</b>		
Unrestricted cash and cash equivalents	\$ 15,319,826	\$ 15,319,826
Restricted cash and cash equivalents	38,218,037	38,218,037
<b>PROVIDED BY OPERATING ACTIVITIES:</b>		
Operating income	\$ 1,410,533	\$ 6,574,059
Adjustments to reconcile net income to net cash provided by operating activities:		
Depreciation and amortization	627,674	7,360,933
Change in operating assets and liabilities:		
Accounts receivable and deferred billings	(1,013,160)	(1,187,316)
Prepaid expense	(216,989)	(1,127)
Pension deferred outflows	1,158,419	1,158,419
OPEB deferred outflows	-	-
Net pension liability	(6,982)	(6,982)
Pension deferred inflows	(143,805)	(143,805)
OPEB deferred inflows	-	-
Net OPEB liability	-	-
Lease and SBITA liability	(7,687)	(7,687)
Due to/from other funds	(345,341)	270,189
Accounts payable, accrued liabilities and developers' deposits	1,228,571	135,490
Accrued vacation and Accrued sick	229,890	229,890
Landfill liability	598,571	598,571
Customers advance payments	(2,014,834)	(955,110)
Due to Cities	(1,842,765)	-
Total adjustments	(1,748,438)	7,451,465
Net cash provided by operating activities	<u>\$ (337,905)</u>	<u>\$ 14,025,524</u>
<b>NONCASH TRANSACTION DISCLOSURES</b>		
Change in landfill liability	\$ 598,571	\$ 598,571
Gain (loss) on disposal of capital assets	-	635,287
Interest capitalized on construction	-	-
Amortization of bond-related items	(36,224)	(434,692)
Change in fair value of investments	(31,368)	(115,909)
Change in liabilities related to capital assets	(1,287,143)	(1,287,143)
Change in actuarial value of net pension assets	6,982	6,982
Refunding bonds issued	-	-
Refunding proceeds deposited in escrow	-	-

# UPPER EAST FORK

INTERCEPTOR SYSTEM

**UPPER EAST FORK INTERCEPTOR SYSTEM**  
**COMPARATIVE STATEMENT OF NET POSITION**  
**SEPTEMBER 30, 2024**

	September 30, 2024	September 30, 2023	Increase (Decrease)
<b>ASSETS:</b>			
CURRENT ASSETS:			
Current Assets:			
Cash and cash equivalents	\$ 7,152,735	\$ 7,621,598	\$ (468,863)
Investments	988,490	1,739,507	(751,017)
Accounts receivable	1,873,996	991,414	882,582
Due from other funds	2,706	13,401	(10,695)
Prepaid expenses	201,844	133,254	68,590
Unbilled receivables	274,975	221,939	53,036
Total unrestricted assets	10,494,746	10,721,113	(226,367)
Restricted Assets:			
Cash and cash equivalents	12,150,153	10,668,888	1,481,265
Interest receivable	185,051	84,789	100,262
Due from other funds	950,000	1,658,162	(708,162)
Total restricted assets	13,285,204	12,411,839	873,365
TOTAL CURRENT ASSETS	23,779,950	23,132,952	646,998
NONCURRENT ASSETS:			
Restricted assets:			
Cash and cash equivalents	160,841,398	60,453,461	100,387,937
Investments	19,962,226	36,018,888	(16,056,662)
LONG-TERM ASSETS:			
Net capital assets	528,301,501	469,475,184	58,826,317
<b>TOTAL NONCURRENT ASSETS</b>	<b>709,105,125</b>	<b>565,947,533</b>	<b>143,157,592</b>
<b>TOTAL ASSETS</b>	<b>732,885,075</b>	<b>589,080,485</b>	<b>143,804,590</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
Deferred pension inflow	1,155,802	1,388,804	(233,002)
Deferred loss on refundings	858,887	1,132,070	(273,183)
Deferred OPEB inflow	225,395	225,385	-
<b>TOTAL DEFERRED OUTFLOWS OF RESOURCES</b>	<b>2,240,074</b>	<b>2,746,259</b>	<b>(506,185)</b>
<b>TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>	<b>735,125,149</b>	<b>591,826,744</b>	<b>143,298,405</b>
<b>LIABILITIES:</b>			
CURRENT LIABILITIES:			
Payable from Unrestricted Assets:			
Accounts payable and other liabilities	3,479,142	2,684,712	794,430
Due to other funds	1,043,122	1,759,651	(716,529)
Customer advance payments	1,774,952	2,001,368	(226,416)
Due to cities	-	-	-
Total payable from unrestricted assets	6,297,216	6,445,731	(148,515)
Payable from Restricted Assets:			
Accounts payable	23,781,751	12,925,221	10,856,530
Due to other funds	66,056	67,281	(1,225)
Accrued interest on notes	-	121,282	(121,282)
Accrued interest - revenue bonds	4,753,808	4,172,906	580,902
Current portion of notes payable	-	17,000,000	(17,000,000)
Current portion of revenue bonds	20,015,000	16,095,000	3,920,000
Total payable from restricted assets	48,616,615	50,381,690	(1,765,075)
LONG-TERM LIABILITIES:			
Accrued vacation and sick - less current portion	231,179	195,563	35,616
Net pension liability	2,330,814	2,332,215	(1,401)
Net OPEB Liability	371,605	371,605	-
Long-term debt - less current portion	495,618,395	360,624,638	134,993,757
Total long-term liabilities	498,551,993	363,524,021	135,027,972
<b>TOTAL LIABILITIES</b>	<b>553,465,824</b>	<b>420,351,442</b>	<b>133,114,382</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Deferred pension inflow	(49,963)	(21,032)	(28,931)
Deferred OPEB inflow	34,908	34,908	-
<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	<b>(15,055)</b>	<b>13,876</b>	<b>(28,931)</b>
<b>TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES</b>	<b>553,450,769</b>	<b>420,365,318</b>	<b>133,085,451</b>
<b>NET POSITION:</b>			
Net investment in capital assets	146,938,245	143,955,822	2,982,423
Restricted for debt service	32,075,961	24,529,292	7,546,669
Unrestricted	2,660,174	2,976,312	(316,138)
<b>TOTAL NET POSITION</b>	<b>\$ 181,674,380</b>	<b>\$ 171,461,426</b>	<b>\$ 10,212,954</b>

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

	Current Month	Year to Date
<b>OPERATING REVENUES:</b>		
Charges for services	\$ 4,732,137	\$ 54,903,067
Deferred charges for services	2,032,338	-
Other operating revenues	5	9,321
Total operating revenue	<u>6,764,480</u>	<u>54,912,388</u>
<b>OPERATING EXPENSES:</b>		
Personnel	513,302	3,501,433
Chemicals	571,556	4,906,790
Other operating supplies	175,874	1,106,314
Electric power	228,882	1,674,998
Consulting	623,829	1,026,325
Maintenance	2,038,102	5,922,087
Shared services	620,823	7,034,890
Other operating services	3,444,730	5,365,974
Total operating expenses excluding depreciation/amortization	<u>8,217,098</u>	<u>30,538,811</u>
<b>EXCESS OF REVENUES OVER EXPENSES BEFORE DEPRECIATION/AMORTIZATION</b>	<b>(1,452,618)</b>	<b>24,373,577</b>
Depreciation/Amortization expense	896,711	9,120,986
Total depreciation/amortization	<u>896,711</u>	<u>9,120,986</u>
<b>OPERATING INCOME (LOSS)</b>	<b>(2,349,329)</b>	<b>15,252,591</b>
<b>NONOPERATING REVENUES (EXPENSES):</b>		
Investment income	563,362	5,949,193
Miscellaneous revenue (expense)	-	-
Contribution revenue (expense)	-	2,000,000
Gain (loss) on sale of capital assets	-	43,012
Interest expense	(1,638,041)	(12,165,398)
Arbitrage rebate and service fees	(324,520)	(866,444)
Total nonoperating revenue (expenses)	<u>(1,399,199)</u>	<u>(5,039,637)</u>
<b>CHANGE IN NET POSITION</b>	<b>(3,748,528)</b>	<b>10,212,954</b>
<b>NET POSITION, BEGINNING BALANCE</b>	<b>185,422,908</b>	<b>171,461,426</b>
<b>NET POSITION, ENDING BALANCE</b>	<b>\$ 181,674,380</b>	<b>\$ 181,674,380</b>

**UPPER EAST FORK INTERCEPTOR SYSTEM**  
**STATEMENT OF CASH FLOWS**  
**FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 2024**

	Current Month	Year to Date
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>		
Cash received from customers	\$ 184,868	\$ 53,695,523
Cash received from other funds	4,914	56,092
Cash received from (paid to) others	-	24,079
Cash paid to suppliers for goods and services	(5,550,698)	(21,059,816)
Cash paid for employee services	(167,869)	(2,129,226)
Cash paid to other funds	(595,533)	(6,568,646)
Net cash provided by operating activities	<u>(6,124,318)</u>	<u>24,018,006</u>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</b>		
Proceeds from issuance of bonds	159,127,601	159,127,601
Proceeds from ECP	-	35,000,000
Cash paid for capital assets	(1,873,307)	(56,057,637)
Interest paid on notes	(411,829)	(1,367,379)
Interest paid on long-term debt	-	(12,518,718)
Principal payments on long-term debt	-	(16,095,000)
Principal payments on notes	(52,000,000)	(52,000,000)
Payments for bond issue costs	(1,665,344)	(1,665,344)
Federal program revenues	-	-
Net cash used for capital and related financing activities	<u>103,177,121</u>	<u>54,423,523</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>		
Sale and maturity of investments	2,719,888	42,638,127
Purchases of investments	(1,828,789)	(25,649,168)
Interest received	517,890	5,969,851
Net cash provided by (used for) investing activities	<u>1,408,989</u>	<u>22,958,810</u>
<b>NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS</b>	<b>98,461,792</b>	<b>101,400,339</b>
CASH AND CASH EQUIVALENTS - Beginning of year	81,682,494	78,743,947
CASH AND CASH EQUIVALENTS - End of year	<u>\$ 180,144,286</u>	<u>\$ 180,144,286</u>
<b>RECONCILIATION OF TOTAL CASH TO THE STATEMENT OF NET POSITION</b>		
Unrestricted cash and cash equivalents	\$ 7,152,735	\$ 7,152,735
Restricted cash and cash equivalents	172,991,551	172,991,551
<b>RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES:</b>		
Operating income	\$ (2,349,329)	\$ 15,252,591
Adjustments to reconcile net income to net cash provided by operating activities:		
Depreciation and amortization	896,711	9,120,986
Change in operating assets and liabilities:		
Accounts receivable and deferred billings	(1,962,887)	(1,035,881)
Prepaid expense	(80,445)	(68,590)
Pension deferred outflows	233,002	233,002
OPEB deferred outflows	-	-
Net pension liability	(1,401)	(1,401)
Pension deferred inflows	(28,931)	(28,931)
OPEB deferred inflows	-	-
Net OPEB liability	-	-
Due to/from other funds	(10,735)	2,327
Account payable, accrued liabilities and developers' deposits	1,753,060	734,701
Accrued vacation and Accrued sick	35,617	-
Customers advance payments	(2,576,642)	35,617
Due to Cities	(2,032,338)	(226,415)
Total adjustments	(3,774,989)	8,765,415
Net cash provided by operating activities	<u>\$ (6,124,318)</u>	<u>\$ 24,018,006</u>
<b>NONCASH TRANSACTION DISCLOSURES</b>		
Gain (loss) on disposal of capital assets	\$ -	\$ -
Interest capitalized on construction	-	-
Amortization of bond-related items	(181,693)	(2,180,318)
Change in fair value of investments	(66,402)	(412,580)
Change in liabilities related to capital assets	(11,218,639)	(11,218,639)
Change in actuarial value of net pension assets/liability	1,401	1,401
Refunding bonds issued	-	-
Refunding proceeds deposited in escrow	-	-

# SMALL SYSTEMS

SECTION

**SMALL SYSTEMS**  
**COMPARATIVE STATEMENT OF NET POSITION**  
**SEPTEMBER 30, 2024**

	September 30, 2024	September 30, 2023	Increase (Decrease)
<b>ASSETS:</b>			
CURRENT ASSETS:			
Unrestricted Assets:			
Cash and cash equivalents	\$ 14,599,024	\$ 14,596,417	\$ 2,607
Investments	-	-	-
Accounts receivable	1,297,147	2,170,950	(873,803)
Due from other funds	1,936,047	38,211	1,897,836
Prepaid expenses	499,496	411,516	87,980
Unbilled receivables	573,324	422,199	151,125
Total unrestricted assets	<u>18,905,038</u>	<u>17,639,293</u>	<u>1,265,745</u>
Restricted Assets:			
Cash and cash equivalents	15,355,792	10,405,048	4,950,744
Investments	-	-	-
Interest receivable	535,605	100,840	434,765
Due from other funds	2,898,916	2,040,456	858,460
Total restricted assets	<u>18,790,313</u>	<u>12,546,344</u>	<u>6,243,969</u>
<b>TOTAL CURRENT ASSETS</b>	<u>37,695,351</u>	<u>30,185,637</u>	<u>7,509,714</u>
NONCURRENT ASSETS:			
Restricted Assets:			
Cash and cash equivalents	129,444,430	66,660,866	62,783,564
Investments	<u>58,642,125</u>	<u>64,051,018</u>	<u>(5,408,893)</u>
LONG-TERM ASSETS:			
Net capital assets	326,816,689	286,582,592	40,234,097
<b>TOTAL NONCURRENT ASSETS</b>	<u>514,903,244</u>	<u>417,294,476</u>	<u>97,608,768</u>
<b>TOTAL ASSETS</b>	<u>552,598,595</u>	<u>447,480,113</u>	<u>105,118,482</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
Deferred pension outflow	3,690,119	4,372,683	(682,564)
Deferred loss on refunding	494,911	712,831	(217,920)
Deferred OPEB outflow	623,686	623,686	-
<b>TOTAL DEFERRED OUTFLOWS OF RESOURCES</b>	<u>4,808,716</u>	<u>5,709,200</u>	<u>(900,484)</u>
<b>TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>	<u>557,407,311</u>	<u>453,189,313</u>	<u>104,217,998</u>
<b>LIABILITIES:</b>			
CURRENT LIABILITIES:			
Payable from Unrestricted Assets:			
Accounts payable and other liabilities	11,127,157	7,624,445	3,502,712
Due to other funds	2,849,673	2,429,864	419,809
Customer advance payments	1,336,384	2,224,495	(888,111)
Current notes payable	-	-	-
Due to cities	-	-	-
Total payable from unrestricted assets	<u>15,313,214</u>	<u>12,278,804</u>	<u>3,034,410</u>
Payable from Restricted Assets:			
Accounts payable	9,523,111	6,927,727	2,595,384
Due to other funds	2,246,384	24,875	2,221,509
Accrued interest - revenue bonds	4,763,171	3,455,871	1,307,300
Current portion of revenue bonds	15,255,000	13,605,000	1,650,000
Total payable from restricted assets	<u>31,787,666</u>	<u>24,013,473</u>	<u>7,774,193</u>
LONG-TERM LIABILITIES:			
Accrued vacation and sick - less current portion	491,566	434,100	57,466
Net pension liability	7,136,794	7,140,889	(4,095)
Net OPEB liability	1,036,477	1,036,477	-
Lease and SBITA liability	44,464	31,119	13,345
Long-term debt - less current portion	369,983,706	290,321,385	79,662,321
Total long-term liabilities	<u>378,693,007</u>	<u>298,963,970</u>	<u>79,729,037</u>
<b>TOTAL LIABILITIES</b>	<u>425,793,887</u>	<u>335,256,247</u>	<u>90,537,640</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Deferred pension inflow	(30,757)	53,977	(84,734)
Deferred OPEB inflow	126,146	126,146	-
Deferred Grant Income	1,000,000	1,000,000	-
<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	<u>1,095,389</u>	<u>1,180,123</u>	<u>(84,734)</u>
<b>TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES</b>	<u>426,889,276</u>	<u>336,436,370</u>	<u>90,452,906</u>
<b>NET POSITION:</b>			
Net investments in capital assets	93,837,553	87,203,475	6,634,078
Restricted for debt service	38,579,530	29,014,909	9,564,621
Unrestricted	(1,899,048)	534,559	(2,433,607)
<b>TOTAL NET POSITION</b>	<u>\$ 130,518,035</u>	<u>\$ 116,752,943</u>	<u>\$ 13,765,092</u>

**SMALL SYSTEMS****STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION  
FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 2024**

	Current Month	Year to Date
<b>OPERATING REVENUES:</b>		
Charges for services	\$ 5,235,387	\$ 63,242,546
Deferred charges for services	2,858,516	-
Other operating revenues	28,746	414,650
Total operating revenue	<u>8,122,649</u>	<u>63,657,196</u>
<b>OPERATING EXPENSES:</b>		
Personnel	1,389,880	9,510,779
Chemicals	470,049	3,005,929
Other operating supplies	474,761	2,622,533
Electric power	429,390	2,819,672
Consulting	530,058	2,141,479
Maintenance	919,589	1,541,944
Shared Services	707,498	8,239,544
Other operating services	1,504,457	9,249,444
Total operating expenses excluding depreciation and amortization	<u>6,425,682</u>	<u>39,131,324</u>
<b>EXCESS OF REVENUES OVER EXPENSES BEFORE DEPRECIATION AND AMORTIZATION</b>	<b>1,696,967</b>	<b>24,525,872</b>
Depreciation/Amortization expense	768,266	8,526,504
Total depreciation and amortization	<u>768,266</u>	<u>8,526,504</u>
<b>OPERATING INCOME (LOSS)</b>	<b>928,701</b>	<b>15,999,368</b>
<b>NONOPERATING REVENUES (EXPENSES):</b>		
Investment income	996,299	9,422,385
Contributions in aid of construction	-	-
Miscellaneous revenue (expense)	-	-
Grant Income	-	-
Contribution revenue (expense)	-	-
Gain (loss) on sale of capital assets	-	14,846
Interest expense - long term debt	(1,069,003)	(10,625,454)
Arbitrage rebate and service fees	-	(1,046,053)
Total nonoperating revenue (expenses)	<u>(72,704)</u>	<u>(2,234,276)</u>
<b>CHANGE IN NET POSITION</b>	<b>855,997</b>	<b>13,765,092</b>
<b>NET POSITION, BEGINNING BALANCE</b>	<b>129,662,038</b>	<b>116,752,943</b>
<b>NET POSITION, ENDING BALANCE</b>	<b>\$ 130,518,035</b>	<b>\$ 130,518,035</b>

**SMALL SYSTEMS**  
**STATEMENT OF CASH FLOWS**  
**FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 2024**

	Current Month	Year to Date
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>		
Cash received from customers	\$ 714,701	\$ 63,123,006
Cash received from other funds	-	-
Cash received from (paid to) others	-	72,413
Cash paid to suppliers for goods and services	(2,473,347)	(19,861,724)
Cash paid for employee services	(426,141)	(5,578,511)
Cash paid to other funds	(890,482)	(10,245,644)
Net cash provided by operating activities	<u>(3,075,269)</u>	<u>27,509,540</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	(2,895,274)	(47,247,717)
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>(2,895,274)</u>	<u>24,952,459</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>		
Sale and maturity of investments	2,834,818	69,695,063
Purchase of investments	(21,225,781)	(64,631,881)
Interest received	895,959	10,211,734
Net cash provided by (used for) investing activities	<u>(17,495,004)</u>	<u>15,274,916</u>
<b>NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS</b>	<b>(23,465,547)</b>	<b>67,736,915</b>
CASH AND CASH EQUIVALENTS - Beginning of year	182,864,793	91,662,331
CASH AND CASH EQUIVALENTS - End of year	<u>\$ 159,399,246</u>	<u>\$ 159,399,246</u>
<b>RECONCILIATION OF TOTAL CASH TO THE STATEMENT OF NET POSITION</b>		
Unrestricted cash and cash equivalents	\$ 14,599,024	\$ 14,599,024
Restricted cash and cash equivalents	144,800,222	144,800,222
<b>RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES:</b>		
Operating income	\$ 928,701	15,999,368
Adjustments to reconcile net income to net cash provided by operating activities:		
Depreciation and Amortization	768,266	8,526,504
Change in operating assets and liabilities:		
Accounts receivable and deferred billings	(904,226)	287,913
Prepaid expense	(137,225)	(87,982)
Pension deferred outflows	682,564	682,564
OPEB deferred outflows	-	-
Net pension liability	(4,096)	(4,096)
Pension deferred inflows	(84,734)	(84,734)
OPEB deferred inflows	-	-
Net OPEB liability	-	-
Lease and SBITA liability	13,345	13,345
Due to/from other funds	84,835	(118,989)
Accts payable, accrued liabilities and developers deposits	2,157,624	3,126,293
Accrued vacation and Accrued sick	57,465	57,465
Customers advance payments	(3,779,272)	(888,111)
Due to Cities	(2,858,516)	-
Total adjustments	(4,003,970)	11,510,172
Net cash provided by operating activities	<u>\$ (3,075,269)</u>	<u>\$ 27,509,540</u>
<b>NONCASH TRANSACTION DISCLOSURES</b>		
Gain (loss) on disposal of capital assets	-	-
Interest capitalized on construction	-	-
Amortization of bond-related items	(121,790)	(1,125,979)
Change in fair value of investments	(122,624)	(514,235)
Change in liabilities related to capital assets	(3,693,435)	(3,693,435)
Change in actuarial value of net pension assets	4,096	4,096
Refunding bonds issued	-	-
Refunding proceeds deposited in escrow	-	-

# SCHEDULES OF CASH AND INVESTMENTS

## SCHEDULE OF CASH AND INVESTMENTS

SEPTEMBER 30, 2024

FUND	CASH	INVESTMENTS AT COST	TOTAL
CONSTRUCTION FUNDS:			
Regional Water System - Capital Improvement Fund	\$ -	\$ 103,134,217	\$ 103,134,217
Regional Water System - 2017 SWIFT - LBCR	0	1,007,783	1,007,783
Regional Water System - 2017 SWIFT - TRT & DIST	-	734,008	734,008
Regional Water System - 2018 SWIFT - LBCR	-	5,591,741	5,591,741
Regional Water System - 2018 SWIFT - TRT & DIST	-	1,051,324	1,051,324
Regional Water System - 2018A SWIFT - LBCR	12	15,615	15,627
Regional Water System - 2018A SWIFT - TRT & DIST	0	11,706,206	11,706,206
Regional Water System - 2019 SWIFT - LBCR	-	19,412,085	19,412,085
Regional Water System - 2019 SWIFT - TRT & DIST	-	20,924,266	20,924,266
Regional Water System - 2023 SWIFT - CNST/ESC	-	143,279,084	143,279,084
Regional Water System - 2019	4	14,591,230	14,591,234
Regional Water System - 2021	-	11,695,182	11,695,182
Regional Water System - 2023 SWIFT - TRT & DIST	-	381,157,327	381,157,327
Regional Water System - 2018 SWIFT - WORKING CAPITAL	-	26,507,527	26,507,527
Regional Water System - 2018A SWIFT - WORKING CAPITAL	-	16,339,741	16,339,741
Regional Wastewater System - Capital Improvement Fund	1	9,008,080	9,008,081
Regional Wastewater System - 2019	-	1,050,688	1,050,688
Regional Wastewater System - 2020A	-	3,593,389	3,593,389
Regional Wastewater System - 2021A	-	554,596	554,596
Regional Wastewater System - 2020 CWSRF	-	113,541,280	113,541,280
Regional Wastewater System - 2020 CWSRF - CNST/ESC	-	53,913,154	53,913,154
Regional Wastewater System - 2021 CWSRF	-	590,176	590,176
Regional Wastewater System - 2021 CWSRF - CNST/ESC	-	36,469,141	36,469,141
Regional Solid Waste System - Capital Improvement Fund	-	18,535,333	18,535,333
Regional Solid Waste System - 2022	0	787,138	787,138
Regional Solid Waste System - 2023	2	18,735,127	18,735,129
Upper East Fork Interceptor System - Capital Improvement Fund	-	7,394,827	7,394,827
Upper East Fork Interceptor System - 2018	0	4,710,188	4,710,188
Upper East Fork Interceptor System - 2019	-	15,439,801	15,439,801
Upper East Fork Interceptor System - 2020	-	23,367,683	23,367,683
Upper East Fork Interceptor System - 2021	-	7,147,395	7,147,395
Upper East Fork Interceptor System - 2024	-	97,529,918	97,529,918
Buffalo Creek Interceptor - Capital Improvement Fund	-	71,562	71,562
Buffalo Creek Interceptor - 2020	-	2,242,106	2,242,106
Buffalo Creek Interceptor - 2024	-	8,066,718	8,066,718
Buffalo Creek Interceptor - 2022 CWSRF	-	1,719,894	1,719,894
Buffalo Creek Interceptor - 2022 PF CWSRF - CNST/ESC	-	1,106,739	1,106,739
Buffalo Creek Interceptor - 2022 CWSRF - CNST/ESC	-	37,774,014	37,774,014
McKinney Interceptor - Capital Improvement Fund	-	23,304	23,304
Muddy Creek WWTP - Capital Improvement Fund	-	314,484	314,484
Muddy Creek WWTP - 2019	-	68,071	68,071
Muddy Creek WWTP - 2021	-	2,840,275	2,840,275
Muddy Creek WWTP - 2024	-	76,942,406	76,942,406
Mustang Creek Interceptor - Capital Improvement Fund	-	458,855	458,855
Mustang Creek Interceptor - 2020	-	847,129	847,129
Panther Creek Wastewater Treatment Plant - Capital Improvement Fund	17	757,531	757,549
Panther Creek Wastewater Treatment Plant - 2020	13	126,326	126,340
Parker Creek WW Interceptor System - Capital Improvement Fund	-	637,641	637,641
Parker Creek Parallel WW Interceptor System - Capital Improvement Fund	-	2,950	2,950
Sabine Creek Wastewater Treatment Plant - Capital Improvement Fund	-	5,184	5,184
Sabine Creek Wastewater Treatment Plant - 2022	-	25,576,448	25,576,448
Sabine Creek WW Interceptor System - Capital Improvement Fund	-	116,911	116,911
Stewart Creek West Wastewater Treatment Plant - Capital Improvement Fund	-	1,013,497	1,013,497
TOTAL	\$ 50	\$ 1,330,227,293	\$ 1,330,227,343

# SCHEDULES OF CASH AND INVESTMENTS

NORTH TEXAS MUNICIPAL WATER DISTRICT

## SCHEDULE OF CASH AND INVESTMENTS SEPTEMBER 30, 2024

FUND	CASH	INVESTMENTS		TOTAL
		AT COST		
CONSTRUCTION FUNDS - ECP:				
Regional Water System - ECP	\$ -	\$ 117,650	\$ 117,650	
Regional Wastewater System - ECP	-	1,853,476	1,853,476	
Upper East Fork Interceptor - ECP	-	1,180,863	1,180,863	
TOTAL	\$ -	\$ 3,151,988	\$ 3,151,988	
TOTAL CONSTRUCTION FUNDS:	\$ 50	\$ 1,333,379,281	\$ 1,333,379,332	
INTEREST AND SINKING FUNDS:				
Regional Water System	\$ -	\$ 44,612,331	\$ 44,612,331	
Regional Wastewater System	-	15,851,837	15,851,837	
Regional Solid Waste System	-	1,040,900	1,040,900	
Upper East Fork Interceptor System	-	12,150,153	12,150,153	
Buffalo Creek Interceptor	-	1,950,845	1,950,845	
Lower East Fork Interceptor	-	475,497	475,497	
Muddy Creek Wastewater Treatment Plant	-	5,116,708	5,116,708	
Mustang Creek Interceptor System	-	2,203,794	2,203,794	
Panther Creek Wastewater Treatment Plant	-	1,657,599	1,657,599	
Parker Creek Parallel Interceptor	-	80,640	80,640	
Rockwall - Heath Water Storage Facilities	-	130	130	
Rockwall South (Buffalo) Wastewater Treatment Plant - 2008	-	94,095	94,095	
Rockwall Water Pump Station Facilities	-	65,438	65,438	
Sabine Creek Wastewater Treatment Plant	-	1,691,377	1,691,377	
Stewart Creek West Wastewater Treatment Plant - 2015	-	1,738,722	1,738,722	
Terrell Water Transmission Facilities	-	280,947	280,947	
TOTAL	\$ -	\$ 89,011,013	\$ 89,011,013	
INTEREST AND SINKING FUNDS - ECP:				
Regional Water System - ECP	\$ -	\$ 677,428	\$ 677,428	
Regional Wastewater System - ECP	-	487,909	487,909	
TOTAL	\$ -	\$ 1,165,336	\$ 1,165,336	
TOTAL INTEREST AND SINKING FUNDS:	\$ -	\$ 90,176,349	\$ 90,176,349	
DEBT SERVICE RESERVE FUNDS:				
Regional Water System	\$ -	\$ 149,682,680	\$ 149,682,680	
Regional Wastewater System	-	37,519,914	37,519,914	
Regional Solid Waste System	-	5,626,233	5,626,233	
Upper East Fork Interceptor System	-	24,312,979	24,312,979	
Buffalo Creek Interceptor	-	4,177,576	4,177,576	
Lower East Fork Interceptor	-	1,367,919	1,367,919	
Muddy Creek Wastewater Treatment Plant	-	5,946,299	5,946,299	
Mustang Creek Interceptor System	-	1,766,086	1,766,086	
Panther Creek Wastewater Treatment Plant	-	1,700,586	1,700,586	
Parker Creek Parallel Interceptor	-	210,186	210,186	
Rockwall - Heath Water Storage Facilities	-	236,278	236,278	
Rockwall South (Buffalo) Wastewater Treatment Plant - 2008	-	255,766	255,766	
Rockwall Water Pump Station Facilities	-	176,632	176,632	
Sabine Creek Wastewater Treatment Plant	-	5,877,773	5,877,773	
Stewart Creek West Wastewater Treatment Plant - 2015	-	4,988,625	4,988,625	
Terrell Water Transmission Facilities	-	795,765	795,765	
TOTAL DEBT SERVICE RESERVE FUNDS	\$ -	\$ 244,641,297	\$ 244,641,297	
ARBITRAGE LIABILITY FUNDS:				
Regional Water System - 2019 SWIFT	\$ -	\$ 1,072,556	\$ 1,072,556	
Regional Water System - 2019A	-	1,134,347	1,134,347	
Regional Water System - 2021A	-	9,255	9,255	
Regional Water System - 2023 ECP	-	74,527	74,527	

FINANCIAL STATEMENTS FOR THE MONTH ENDED: SEPTEMBER 30, 2024

**SCHEDULE OF CASH AND INVESTMENTS**  
**SEPTEMBER 30, 2024**

FUND	CASH	INVESTMENTS AT COST	TOTAL
ARBITRAGE LIABILITY FUNDS (Continued):			
Regional Wastewater System - 2020A	\$ -	\$ 30,408	\$ 30,408
Regional Wastewater System - 2020 CWSRF	-	2,357,923	2,357,923
Regional Wastewater System - 2021 CWSRF	-	2,009,030	2,009,030
Regional Wastewater System - 2023 ECP	-	53,019	53,019
Regional Solid Waste System - 2022	-	68,649	68,649
Regional Solid Waste System - 2023	-	118,358	118,358
Upper East Fork Interceptor System - 2019	-	328,618	328,618
Upper East Fork Interceptor System - 2020	-	193,722	193,722
Upper East Fork Interceptor System - 2023 ECP	-	33,133	33,133
Buffalo Creek Interceptor - 2019	-	6,901	6,901
Buffalo Creek Interceptor - 2022 CWSRF	-	670,292	670,292
Lower East Fork Interceptor	-	1,301	1,301
Muddy Creek Regional Wastewater System - 2016	-	3,094	3,094
Muddy Creek Regional Wastewater System - 2019	-	-	-
Muddy Creek Regional Wastewater System - 2021	-	2,878	2,878
Mustang Creek Interceptor - 2020	-	10,759	10,759
Panther Creek Regional Wastewater System - 2020	-	30,204	30,204
Sabine Creek Regional Wastewater System - 2022	-	334,619	334,619
<b>TOTAL ARBITRAGE LIABILITY FUNDS</b>	<b>\$ -</b>	<b>\$ 8,543,594</b>	<b>\$ 8,543,594</b>
RESERVE FOR MAINTENANCE ESCROW FUNDS:			
Regional Water System - Chapman	\$ -	\$ 561,786	\$ 561,786
Regional Water System - Contingency	-	32,764,717	32,764,717
Regional Wastewater System	-	4,877,413	4,877,413
Regional Solid Waste System	-	1,446,208	1,446,208
Upper East Fork Interceptor System	-	2,878,684	2,878,684
Buffalo Creek Interceptor	-	179,899	179,899
Farmersville Wastewater Treatment Plant	-	25,085	25,085
Forney Interceptor	-	20,373	20,373
Kaufman Four - One Water Distribution Facilities	-	71,829	71,829
Lavon Wastewater Treatment Plant	-	33,549	33,549
Lower East Fork Interceptor	-	28,265	28,265
McKinney Interceptor	-	17,305	17,305
Muddy Creek Interceptor	-	47,384	47,384
Muddy Creek Wastewater Treatment Plant	-	11,085	11,085
Mustang Creek Interceptor	-	11,829	11,829
Panther Creek Wastewater Treatment Plant	-	402,930	402,930
Parker Creek Interceptor	-	30,938	30,938
Parker Creek Parallel Interceptor	-	36,161	36,161
Plano Water Transmission Facilities	-	70,342	70,342
Rockwall North (Squabble) Wastewater Treatment Plant	-	1,611	1,611
Rockwall South (Buffalo) Wastewater Treatment Plant	-	119,166	119,166
Sabine Creek Interceptor	-	44,040	44,040
Sabine Creek Wastewater Treatment Plant	-	213,362	213,362
Seis Lagos Wastewater Treatment Plant	-	21,573	21,573
Stewart Creek West Wastewater Treatment Plant	-	95,424	95,424
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ 44,010,957</b>	<b>\$ 44,010,957</b>
EQUIPMENT REPLACEMENT ESCROW FUNDS:			
Regional Solid Waste System	\$ -	\$ 18,218,623	\$ 18,218,623
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ 18,218,623</b>	<b>\$ 18,218,623</b>
PREVENTATIVE MAINTENANCE ESCROW FUNDS:			
Regional Wastewater System	\$ -	\$ 505,313	\$ 505,313
Upper East Fork Interceptor System	-	1,170,101	1,170,101
Buffalo Creek Interceptor	-	1,533,322	1,533,322
Farmersville Wastewater Treatment Plant	-	12,358	12,358
Forney Interceptor	-	828,141	828,141

# SCHEDULES OF CASH AND INVESTMENTS

NORTH TEXAS MUNICIPAL WATER DISTRICT

## SCHEDULE OF CASH AND INVESTMENTS SEPTEMBER 30, 2024

FUND	CASH	INVESTMENTS AT COST	TOTAL
PREVENTATIVE MAINTENANCE ESCROW FUNDS (Continued):			
Lavon Wastewater Treatment Plant	\$ -	\$ 16,104	\$ 16,104
Lower East Fork Interceptor	-	1,205,700	1,205,700
McKinney Interceptor	-	363,537	363,537
Muddy Creek Interceptor	-	419,382	419,382
Muddy Creek Wastewater Treatment Plant	-	155,403	155,403
Mustang Creek Interceptor	-	772,303	772,303
Panther Creek Wastewater Treatment Plant	-	378,576	378,576
Parker Creek Interceptor	-	603,339	603,339
Parker Creek Parallel Interceptor	-	148,192	148,192
Rockwall South (Buffalo) Wastewater Treatment Plant	-	203,590	203,590
Sabine Creek Interceptor	-	532,277	532,277
Sabine Creek Wastewater Treatment Plant	-	447,331	447,331
Seis Lagos Wastewater Treatment Plant	-	8,369	8,369
Stewart Creek West Wastewater Treatment Plant	-	530,785	530,785
TOTAL	\$ -	\$ 9,834,122	\$ 9,834,122
SUPPORT SERVICES CONTINGENCY:			
Support Services	\$ -	\$ 4,558,233	\$ 4,558,233
TOTAL	\$ -	\$ 4,558,233	\$ 4,558,233
TOTAL ESCROW FUNDS:			
	\$ -	\$ 76,621,934	\$ 76,621,934
OPERATING FUNDS:			
Support Services	\$ 1,744,805	\$ 5,093,408	\$ 6,838,212
Regional Water System	1,772,956	91,096,631	92,869,587
Regional Wastewater System	1,744,760	8,148,436	9,893,196
Regional Solid Waste System	1,775,588	1,876,979	3,652,567
Upper East Fork Interceptor System	1,745,429	1,260,117	3,005,546
Buffalo Creek Interceptor	-	255,978	255,978
Farmersville Wastewater Treatment Plant	-	56,029	56,029
Forney Interceptor	-	98,964	98,964
Kaufman Four-One Water Distribution Facilities	-	29,296	29,296
Lavon Wastewater Treatment Plant	(27,778)*	114	(27,664)
Lower East Fork Interceptor	-	378,456	378,456
McKinney Interceptor	-	34,006	34,006
Muddy Creek Interceptor	2	82,586	82,588
Muddy Creek Wastewater Treatment Plant	871	784,393	785,264
Mustang Creek Interceptor System	-	66,096	66,096
Panther Creek Wastewater Treatment Plant	-	267,873	267,873
Parker Creek Interceptor	-	51,149	51,149
Parker Creek Parallel Interceptor	-	17,025	17,025
Plano Water Transmission Facilities	-	235,074	235,074
Rockwall - Heath Water Storage Facilities	-	14,330	14,330
Rockwall North (Squabble) Wastewater Treatment Plant	-	77,510	77,510
Rockwall South (Buffalo) Wastewater Treatment Plant	-	261,195	261,195
Rockwall Water Pump Station Facilities	0	47	47
Sabine Creek Interceptor	(20,095)*	102	(19,993)
Sabine Creek Wastewater Treatment Plant	(428,014)*	469	(427,545)
Seis Lagos Wastewater Treatment Plant	(31,638)*	116	(31,522)
Stewart Creek West Wastewater Treatment Plant	-	946,894	946,894
Terrell Water Transmission Facilities	(67)*	140	72
Small Wastewater Treatment Plants	(22,350)*	-	(22,350)
Wastewater Pretreatment Program	-	210,840	210,840
Insurance	229,717	8,050,977	8,280,694
TOTAL OPERATING FUNDS	\$ 8,484,184	\$ 119,395,228	\$ 127,879,413
GRAND TOTAL	\$ 8,484,235 *	\$ 1,872,757,683	\$ 1,881,241,918

\* 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 <sup>(1)</sup>	UNENCUMBERED BALANCE <sup>(C) = (A-B)</sup>	FUTURE TRANSFERS IN <sup>(2)</sup>	FUTURE CONTRACT AWARDS <sup>(3)</sup>	ESTIMATED UNENCUMBERED BALANCE <sup>(F) = (C)+(D)-(E)</sup>
	(A)	(B)					
Regional Wtr System - CIF	\$ 103,134,217	\$ 72,138,786	\$ 30,995,431	\$ 55,000 <sup>(6)</sup>	\$ -	\$ -	\$ 31,050,431 <sup>(9)</sup>
Regional Wtr System - 2017 SWIFT	1,741,791	701,996	1,039,795	-	1,039,794	-	-
Regional Wtr System - 2018 SWIFT	33,150,592	16,151,580	16,999,012	4,000,000 <sup>(4)</sup>	18,282,680	-	2,716,331
Regional Wtr System - 2018A SWIFT	28,061,574	18,369,670	9,691,904	10,500,000 <sup>(4)</sup>	18,660,263	-	1,531,641
Regional Wtr System - 2019 SWIFT	40,336,351	792,152	39,544,199	(14,500,000) <sup>(4)</sup>	25,044,199	-	-
Regional Wtr System - 2019A	14,591,234	13,741,287	849,948	-	-	-	849,948
Regional Wtr System - 2021	11,695,182	10,951,864	743,318	-	-	-	743,318
Regional Wtr System - 2023 SWIFT - BDL Phase II	381,157,327	393,262,489	(12,105,162)	19,195,230 <sup>(5)</sup>	-	-	7,090,068
Regional Wtr System - 2023 SWIFT - TWDB Escrow	143,279,084	-	143,279,084	(19,195,230)	103,311,672	-	20,772,182
Regional Wtr System - ECP	117,650	347,458,104	(347,340,454)	347,790,672 <sup>(7)</sup>	-	-	450,218
Regional WW System - CIF	9,008,081	1,148,222	7,859,859	-	-	-	7,859,859
Regional WW System - 2019	1,050,688	621,469	429,219	-	-	-	429,219
Regional WW System - 2020	3,593,389	3,400,946	192,443	-	-	-	192,443
Regional WW System - 2020 CWSRF	113,541,280	100,645,793	12,895,488	5,307,698 <sup>(5)</sup>	-	-	18,203,186
Regional WW System - 2020 CWSRF - TWDB Escrow	53,913,154	-	53,913,154	(5,307,698) <sup>(5)</sup>	46,414,165	-	2,191,290
Regional WW System - 2021 CWSRF	590,176	-	590,176	-	-	-	590,176
Regional WW System - 2021 CWSRF - TWDB Escrow	36,469,141	-	36,469,141	-	34,991,000	-	1,478,141
Regional WW System - 2021A	554,596	332,515	222,081	-	-	-	222,081
Regional WW System - ECP	1,853,476	137,783,049	(135,929,573)	136,329,590 <sup>(7)</sup>	-	-	400,017
Regional Solid Waste System - CIF	18,535,333	11,352,662	7,182,671	-	-	-	7,182,671 <sup>(10)</sup>
Regional Solid Waste System - 2022	787,138	755,890	31,248	-	-	-	31,248
Regional Solid Waste System - 2023	18,735,129	13,364,892	5,370,237	-	4,600,000	-	770,237
Upper East Fork Interceptor System - CIF	7,394,827	2,798,343	4,596,484	-	-	-	4,596,484
Upper East Fork Interceptor System - 2018	4,710,188	4,235,529	474,659	-	-	-	474,659
Upper East Fork Interceptor System - 2019	15,439,801	14,982,619	457,182	-	-	-	457,182
Upper East Fork Interceptor System - 2020	23,367,683	22,642,398	725,285	-	-	-	725,285
Upper East Fork Interceptor System - 2021	7,147,395	6,469,399	677,995	-	-	-	677,995
Upper East Fork Interceptor System - 2024	97,529,918	90,345,780	7,184,138	0	6,353,000.00	-	831,138
Upper East Fork Interceptor System - ECP	1,180,863	19,702,560	(18,521,697)	18,537,212 <sup>(7)</sup>	-	-	15,515
Muddy Creek WW Treatment Plant - CIF	314,484	6,800	307,684	-	-	-	307,684
Muddy Creek WW Treatment Plant - 2019	68,071	27,356	40,715	-	-	-	40,715
Muddy Creek WW Treatment Plant - 2021	2,840,275	250,057	2,590,218	-	-	-	2,590,218
Muddy Creek WW Treatment Plant - 2024	76,942,406	72,087,087	4,855,319	-	-	-	4,855,319
Mustang Creek Interceptor System - CIF	458,855	391,739	67,116	-	-	-	67,116
Mustang Creek Interceptor System - 2020	847,129	790,636	56,493	-	-	-	56,493
Mustang Creek Interceptor System - 2024	-	20,920,844	(20,920,844)	23,100,000 <sup>(8)</sup>	-	-	2,179,156
Panther Creek WW Treatment Plant - CIF	757,549	379,463	378,086	-	-	-	378,086
Panther Creek WW Treatment Plant - 2020	126,340	68,632	57,708	-	-	-	57,708

# SCHEDULES OF CASH AND INVESTMENTS

NORTH TEXAS MUNICIPAL WATER DISTRICT

CONSTRUCTION FUNDS (continued)	TOTAL CASH AND INVESTMENTS		ENCUMBERED BALANCE (1)	UNENCUMBERED BALANCE (C) = (A-B)	FUTURE TRANSFERS IN (2)	FUTURE CONTRACT AWARDS (3)	ESTIMATED UNENCUMBERED BALANCE (F) = (C)+(D)-(E)
	(A)	(B)					
Parker Creek WW Interceptor System - CIF	\$ 637,641	48,050	\$ 589,590	\$ -	\$ -	\$ -	\$ 589,590
Parker Creek WW Parallel Interceptor System - CIF	2,950	-	2,950	-	-	-	2,950
Sabine Creek Interceptor - CIF	116,911	6,795	110,116	-	-	-	110,116
Sabine Creek WW Treatment Plant - CIF	5,184	-	5,184	-	-	-	5,184
Sabine Creek WW Treatment Plant - 2022	25,576,448	21,035,388	4,541,060	-	-	-	4,541,060
Buffalo Crk Inter. System - CIF	71,562	-	71,562	-	-	-	71,562
Buffalo Crk Inter. System - 2020	2,242,106	128,663	2,113,443	-	-	-	2,113,443
Buffalo Crk Inter. System - 2022 CWSRF - TWDB	1,719,894	-	1,719,894	-	-	-	1,719,894
Buffalo Crk Inter. System - 2022 PF CWSRF Escrow	1,106,739	-	1,106,739	-	1,000,000	-	106,739
Buffalo Crk Inter. System - 2022 CWSRF Escrow	37,774,014	-	37,774,014	-	36,290,000	-	1,484,014
Buffalo Crk Inter. System - 2024	8,066,718	7,041,394	1,025,324	-	560,000	-	465,324
Stewart Creek WW Treatment Plant - CIF	1,013,497	514,175	499,322	-	-	-	499,322
McKinney Interceptor - CIF	23,304	17,431	5,872	-	-	-	5,872
<b>TOTAL</b>	<b>\$ 1,333,379,332</b>	<b>\$ 1,427,864,503</b>	<b>\$ (94,485,171)</b>	<b>\$ 525,812,474</b>	<b>\$ 296,546,774</b>	<b>\$ 134,780,529</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.

(8) Reflects Planned Bond Proceeds.

(9) FY24 Budget Estimate Ending Balance was \$15,396,047; Unencumbered Balance due to CIP Projects Rescheduled to FY25.

(10) Unencumbered Balance due to CIP Projects Rescheduled to FY25.