



NORTH TEXAS MUNICIPAL WATER DISTRICT

# MONTHLY FINANCIAL STATEMENTS AS OF NOVEMBER 30, 2024

WATER SERVICES

WASTEWATER SERVICES

SOLID WASTE SERVICES



Leonard Water Treatment Plant



Sister Grove Regional Water Resource Recovery Facility



121 Regional Disposal Facility

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# TABLE OF CONTENTS

## 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
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# BUDGET SUMMARY

SECTION

# BUDGET SUMMARY

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

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>YTD Actual</u>	<u>% Of Amended</u>	<u>Remaining Amended</u>
<b>Revenues:</b>					
Sales:					
Water	\$ 501,722,610	\$ 501,722,610	\$ 83,623,465	16.7%	\$ 418,099,145
Wastewater	127,082,665	127,082,665	20,812,910	16.4%	106,269,756
Interceptor	64,555,180	64,555,180	10,505,608	16.3%	54,049,572
Solid Waste	37,292,595	37,292,595	6,733,467	18.1%	30,559,128
Sewer	67,099,265	67,099,265	11,183,224	16.7%	55,916,041
Total Sales	<u>797,752,315</u>	<u>797,752,315</u>	<u>132,858,674</u>	<u>16.7%</u>	<u>664,893,642</u>
Other Revenues	17,774,800	22,879,875	7,179,574	31.4%	15,700,300
Interest Income	4,009,850	4,009,850	862,865	21.5%	3,146,985
Grand Total	<u>\$ 819,536,965</u>	<u>\$ 824,642,040</u>	<u>\$ 140,901,113</u>	<u>17.1%</u>	<u>\$ 683,740,927</u>
<b>Expenditures:</b>					
Personnel	\$ 131,019,410	\$ 131,019,410	\$ 18,960,593	14.5%	\$ 112,058,817
Supplies:					
Fuel	4,050,660	4,050,660	337,163	8.3%	3,713,497
Chemicals	84,553,675	84,553,675	9,535,782	11.3%	75,017,893
Other	26,053,200	26,559,225	3,347,173	12.6%	23,212,052
Total Supplies	<u>114,657,535</u>	<u>115,163,560</u>	<u>13,220,118</u>	<u>11.5%</u>	<u>101,943,442</u>
Services:					
Consulting	12,976,115	14,407,465	389,176	2.7%	14,018,289
Insurance	6,765,590	6,765,590	2,124,874	31.4%	4,640,716
Landfill Service Fees	6,048,750	6,048,750	742,043	12.3%	5,306,707
Maintenance	38,241,965	41,120,455	2,722,361	6.6%	38,398,094
Power	31,456,830	31,456,830	2,606,331	8.3%	28,850,499
Shared Services	79,793,680	79,784,460	13,302,415	16.7%	66,482,045
Water Purchases	6,555,410	6,555,410	911,944	13.9%	5,643,466
Other	22,140,955	22,495,685	3,078,372	13.7%	19,417,313
Shared Services Allocation	(84,984,430)	(86,563,188)	(12,931,357)	14.9%	(73,631,831)
Total Services	<u>118,994,865</u>	<u>122,071,458</u>	<u>12,946,159</u>	<u>10.6%</u>	<u>109,125,299</u>
Capital Outlay	18,862,000	20,375,238	1,756,682	8.6%	18,618,555
Escrow	1,460,505	1,460,505	243,375	16.7%	1,217,130
Capital Improvement Fund	41,753,700	41,753,700	6,958,920	16.7%	34,794,780
Debt Service	393,527,855	393,527,855	63,809,882	16.2%	329,717,973
Grand Total	<u>\$ 820,275,870</u>	<u>\$ 825,371,725</u>	<u>\$ 117,895,730</u>	<u>14.3%</u>	<u>\$ 707,475,995</u>
Revenues Over / ( Under) Expenditures	<u>\$ (738,905)</u>	<u>\$ (729,685)</u>	<u>\$ 23,005,383</u>		

\* The Amended Budget reflects the addition of appropriations to allow for carry over from prior year 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  
NOVEMBER 30, 2024**

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>YTD Actual</u>	<u>% Of Amended</u>	<u>Remaining Amended</u>
<b>Revenues:</b>					
Shared Service Revenues:					
Indirect Cost Allocation	\$ 72,783,630	\$ 72,783,630	\$ 12,128,450	16.7%	\$ 60,655,180
Inspectors	4,000,000	4,000,000	693,975	17.3%	3,306,025
Lab Services	7,010,050	7,010,050	1,168,930	16.7%	5,841,120
Total Shared Services Revenue	<u>83,793,680</u>	<u>83,793,680</u>	<u>13,991,355</u>	16.7%	<u>69,802,325</u>
Miscellaneous	89,925	1,664,303	1,418,192	85.2%	246,111
Interest Income	138,965	138,965	33,458	24.1%	105,507
Grand Total	<u>\$ 84,022,570</u>	<u>\$ 85,596,948</u>	<u>\$ 15,443,005</u>	18.0%	<u>\$ 70,153,942</u>
<b>Expenditures:</b>					
Personnel	\$ 62,788,295	\$ 62,788,295	\$ 9,059,860	14.4%	\$ 53,728,435
Supplies:					
Fuel	550,760	550,760	52,756	9.6%	498,004
Chemicals	20,495	20,495	-	0.0%	20,495
Other	6,861,185	7,033,675	1,863,594	26.5%	5,170,081
Total Supplies	<u>7,432,440</u>	<u>7,604,930</u>	<u>1,916,350</u>	25.2%	<u>5,688,580</u>
Services:					
Consulting	2,521,520	2,654,035	219,025	8.3%	2,435,010
Insurance	852,650	852,650	420,764	49.3%	431,886
Maintenance	1,824,465	2,769,465	185,976	6.7%	2,583,489
Power	143,800	143,800	13,641	9.5%	130,159
Shared Services	-	-	-	-	-
Other	7,258,260	7,258,260	894,080	12.3%	6,364,180
Total Services	<u>12,600,695</u>	<u>13,678,210</u>	<u>1,733,485</u>	12.7%	<u>11,944,725</u>
Capital Outlay	2,163,000	2,491,753	221,662	8.9%	2,270,091
Escrow	-	-	-	-	-
Capital Improvement Fund	-	-	-	-	-
Debt Service	-	-	-	-	-
Grand Total	<u>\$ 84,984,430</u>	<u>\$ 86,563,188</u>	<u>\$ 12,931,357</u>	14.9%	<u>\$ 73,631,831</u>
Revenues Over/ (Under) Expenditures	<u>\$ (961,860)</u>	<u>\$ (966,240)</u>	<u>\$ 2,511,649</u>		

\* The Amended Budget reflects the addition of appropriations to allow for carry over from prior year 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

**REGIONAL WATER SYSTEM  
BUDGET SUMMARY - REVENUES AND EXPENDITURES  
NOVEMBER 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>					
Water Sales:					
Members	\$ 397,720,962	\$ 397,720,962	\$ 66,286,832	16.7%	\$ 331,434,130
Customers	103,982,158	103,982,158	17,330,358	16.7%	86,651,800
Retail Customers	17,440	17,440	3,853	22.1%	13,587
Raw Water Sales	2,050	2,050	2,422	118.2%	(372)
Total Water Sales	501,722,610	501,722,610	83,623,465	16.7%	418,099,145
Other Revenues					
Miscellaneous	213,830	1,506,935	1,573,467	104.4%	(66,532)
Total Other	213,830	1,506,935	1,573,467	104.4%	(66,532)
Interest Income	2,708,025	2,708,025	616,545	22.8%	2,091,480
Grand Total	<u>\$ 504,644,465</u>	<u>\$ 505,937,570</u>	<u>\$ 85,813,477</u>	<u>17.0%</u>	<u>\$ 420,124,093</u>
<b>Expenditures:</b>					
Personnel	\$ 20,099,730	\$ 20,099,730	\$ 2,793,667	13.9%	\$ 17,306,063
Supplies:					
Fuel	396,435	396,435	25,440	6.4%	370,995
Chemicals	65,671,905	65,671,905	7,506,929	11.4%	58,164,976
Other	7,457,100	7,594,530	484,258	6.4%	7,110,272
Total Supplies	73,525,440	73,662,870	8,016,627	10.9%	65,646,243
Services:					
Consulting	5,408,400	5,408,400	19,900	0.4%	5,388,500
Insurance	3,583,275	3,583,275	919,125	25.7%	2,664,150
Landfill Service Fees	-	-	-	0.0%	-
Maintenance	24,619,295	25,561,840	2,000,622	7.8%	23,561,218
Power	22,428,330	22,428,330	1,908,739	8.5%	20,519,591
Shared Services	43,394,370	43,420,045	7,241,710	16.7%	36,178,335
Water Purchases	6,555,410	6,555,410	911,944	13.9%	5,643,466
Other	5,251,485	5,251,485	642,509	12.2%	4,608,976
Total Services	111,240,565	112,208,785	13,644,549	12.2%	98,564,236
Capital Outlay	5,787,000	6,000,130	187,777	3.1%	5,812,353
Escrow	-	-	-	-	-
Capital Improvement Fund	37,300,000	37,300,000	6,216,660	16.7%	31,083,340
Debt Service	257,430,635	257,430,635	41,881,160	16.3%	215,549,475
Grand Total	<u>\$ 505,383,370</u>	<u>\$ 506,702,150</u>	<u>\$ 72,740,441</u>	<u>14.4%</u>	<u>\$ 433,961,709</u>
Revenue Over / (Under) Expenditures	<u>\$ (738,905)</u>	<u>\$ (764,580)</u>	<u>\$ 13,073,037</u>		

\* The Amended Budget reflects the addition of appropriations to allow for carry over from prior year 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  
NOVEMBER 30, 2024**

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>YTD Actual</u>	<u>% Of Amended</u>	<u>Remaining Amended</u>
<b>Revenues:</b>					
Wastewater Sales:					
Members	\$ 123,219,575	\$ 123,219,575	\$ 20,536,596	16.7%	\$ 102,682,979
Customers	3,863,090	3,863,090	276,314	7.2%	3,586,777
Total Wastewater Sales	<u>127,082,665</u>	<u>127,082,665</u>	<u>20,812,910</u>	<u>16.4%</u>	<u>106,269,756</u>
Miscellaneous	563,180	1,726,765	1,316,582	76.2%	410,183
Interest Income	617,765	617,765	118,363	19.2%	499,402
Grand Total	<u>\$ 128,263,610</u>	<u>\$ 129,427,195</u>	<u>\$ 22,247,854</u>	<u>17.2%</u>	<u>\$ 107,179,341</u>
<b>Expenditures:</b>					
Personnel	\$ 19,563,905	\$ 19,563,905	\$ 2,913,054	14.9%	\$ 16,650,851
Supplies:					
Fuel	647,130	647,130	55,293	8.5%	591,837
Chemicals	8,713,505	8,713,505	1,009,453	11.6%	7,704,052
Other	5,020,895	5,020,895	355,858	7.1%	4,665,037
Total Supplies	<u>14,381,530</u>	<u>14,381,530</u>	<u>1,420,604</u>	<u>9.9%</u>	<u>12,960,926</u>
Services:					
Consulting	1,151,350	1,262,465	11,234	0.9%	1,251,231
Insurance	1,272,590	1,272,590	344,661	27.1%	927,929
Landfill Service Fees	4,817,380	4,817,380	587,500	12.2%	4,229,880
Maintenance	3,254,660	3,808,770	193,555	5.1%	3,615,215
Power	4,687,500	4,687,500	325,254	6.9%	4,362,246
Shared Services	16,863,025	16,839,505	2,806,575	16.7%	14,032,930
Other	3,384,790	3,546,270	588,334	16.6%	2,957,936
Total Services	<u>35,431,295</u>	<u>36,234,480</u>	<u>4,857,113</u>	<u>13.4%</u>	<u>31,377,367</u>
Capital Outlay	2,469,800	2,806,680	339,398	12.1%	2,467,282
Escrow	-	-	-	-	-
Capital Improvement Fund	-	-	-	-	-
Debt Service	<u>56,417,080</u>	<u>56,417,080</u>	<u>8,932,802</u>	<u>15.8%</u>	<u>47,484,278</u>
Grand Total	<u>\$ 128,263,610</u>	<u>\$ 129,403,675</u>	<u>\$ 18,462,971</u>	<u>14.3%</u>	<u>\$ 110,940,704</u>
Revenue Over / (Under) Expenditures	<u>\$ -</u>	<u>\$ 23,520</u>	<u>\$ 3,784,883</u>		

\* The Amended Budget reflects the addition of appropriations to allow for carry over from prior year 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

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

	Original Budget	Amended Budget	YTD Actual	% Of Amended	Remaining Amended
<b>Revenues:</b>					
Solid Waste Sales:					
Members	\$ 26,858,880	\$ 26,858,880	\$ 4,476,478	16.7%	\$ 22,382,402
Customers	10,433,715	10,433,715	2,256,989	21.6%	8,176,726
Total Solid Waste Sales	37,292,595	37,292,595	6,733,467	18.1%	30,559,128
Other Revenues:					
Sludge Disposal	4,228,750	4,228,750	684,168	16.2%	3,544,582
Composting	720,000	720,000	55,317	7.7%	664,683
Gas Royalties	2,300,000	2,300,000	327,813	14.3%	1,972,187
Miscellaneous	5,411,980	6,218,645	860,301	13.8%	5,358,344
Total Other Revenues	12,660,730	13,467,395	1,927,600	14.3%	11,539,795
Interest Income	153,445	153,445	30,988	20.2%	122,457
Grand Total	\$ 50,106,770	\$ 50,913,435	\$ 8,692,055	17.1%	\$ 42,221,380
<b>Expenditures:</b>					
Personnel	\$ 15,231,220	\$ 15,231,220	\$ 2,265,538	14.9%	\$ 12,965,682
Supplies:					
Fuel	2,254,265	2,254,265	197,300	8.8%	2,056,965
Chemicals	284,000	284,000	-	0.0%	284,000
Other	3,388,040	3,388,040	436,398	12.9%	2,951,642
Total Supplies	5,926,305	5,926,305	633,698	10.7%	5,292,607
Services:					
Consulting	981,600	981,600	24,775	2.5%	956,826
Insurance	461,855	461,855	253,519	54.9%	208,336
Maintenance	1,372,250	1,372,250	85,209	6.2%	1,287,041
Power	218,400	218,400	30,433	13.9%	187,967
Shared Services	6,208,760	6,219,470	1,036,570	16.7%	5,182,900
Other	3,972,890	4,123,610	505,509	12.3%	3,618,101
Total Services	13,215,755	13,377,185	1,936,014	14.5%	11,441,171
Capital Outlay	7,142,000	7,797,945	1,007,845	12.9%	6,790,100
Escrow	-	-	-	-	-
Capital Improvement Fund	820,000	820,000	136,660	16.7%	683,340
Debt Service	7,771,490	7,771,490	1,292,230	16.6%	6,479,260
Grand Total	\$ 50,106,770	\$ 50,924,145	\$ 7,271,985	14.3%	\$ 43,652,160
Revenue Over / (Under) Expenditures	\$ -	\$ (10,710)	\$ 1,420,070		

\* The Amended Budget reflects the addition of appropriations to allow for carry over from prior year 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  
NOVEMBER 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	\$ 61,900,950	\$ 61,900,950	\$ 10,316,826	16.7%	\$ 51,584,124
Customers	2,654,230	2,654,230	188,782	7.1%	2,465,448
Total Wastewater Sales	64,555,180	64,555,180	10,505,608	16.3%	54,049,572
Other Revenues:					
Miscellaneous	624,190	624,190	93,254	14.9%	530,936
Total Other	624,190	624,190	93,254	14.9%	530,936
Interest Income	263,870	263,870	46,309	17.6%	217,561
Grand Total	<u>\$ 65,443,240</u>	<u>\$ 65,443,240</u>	<u>\$ 10,645,171</u>	<u>16.3%</u>	<u>\$ 54,798,069</u>
<b>Expenditures:</b>					
Personnel	\$ 3,580,450	\$ 3,580,450	\$ 524,352	14.6%	\$ 3,056,098
Supplies:					
Fuel	117,545	117,545	1,593	1.4%	115,952
Chemicals	6,862,515	6,862,515	739,715	10.8%	6,122,800
Other	813,620	813,620	51,477	6.3%	762,143
Total Supplies	7,793,680	7,793,680	792,784	10.2%	7,000,896
Services					
Consulting	1,668,500	1,668,500	90,900	5.4%	1,577,600
Insurance	204,180	204,180	68,470	33.5%	135,710
Landfill Service Fees	6,195	6,195	-	0.0%	6,195
Maintenance	3,911,010	3,911,010	104,856	2.7%	3,806,154
Power	1,425,000	1,425,000	112,010	7.9%	1,312,990
Shared Services	5,398,400	5,379,245	896,545	16.7%	4,482,700
Other	326,080	326,080	26,375	8.1%	299,705
Total Services	12,939,365	12,920,210	1,299,156	10.1%	11,621,054
Capital Outlay	605,000	605,000	-	0.0%	605,000
Escrow	-	-	-	-	-
Capital Improvement Fund	1,723,700	1,723,700	287,280	16.7%	1,436,420
Debt Service	38,801,045	38,801,045	6,199,635	16.0%	32,601,410
Grand Total	<u>\$ 65,443,240</u>	<u>\$ 65,424,085</u>	<u>\$ 9,103,207</u>	<u>13.9%</u>	<u>\$ 56,320,878</u>
Revenue Over / (Under) Expenditures	<u>\$ -</u>	<u>\$ 19,155</u>	<u>\$ 1,541,963</u>		

\* The Amended Budget reflects the addition of appropriations to allow for carry over from prior year 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

**SMALL SYSTEMS  
BUDGET SUMMARY - REVENUES AND EXPENDITURES  
NOVEMBER 30, 2024**

	Original Budget	Amended Budget	YTD Actual	% Of Amended	Remaining Amended
<b>Revenues:</b>					
Wastewater Sales					
Sewer / Interceptor Facilities	\$ 66,113,495	\$ 66,113,495	\$ 11,018,922	16.7%	\$ 55,094,573
Water Facilities	985,770	985,770	164,302	16.7%	821,468
Total Sales	67,099,265	67,099,265	11,183,224	16.7%	55,916,041
Other Revenues:					
Pretreatment	1,838,995	1,838,995	306,498	16.7%	1,532,497
Debt Acquisition	344,830	344,830	57,470	16.7%	287,360
Miscellaneous	1,529,045	3,370,765	1,904,705	56.5%	1,466,060
Total Other Revenues	3,712,870	5,554,590	2,268,673	40.8%	3,285,917
Interest Income	266,745	266,745	50,659	19.0%	216,086
Grand Total	<u>\$ 71,078,880</u>	<u>\$ 72,920,600</u>	<u>\$ 13,502,556</u>	<u>18.5%</u>	<u>\$ 59,418,044</u>
<b>Expenditures:</b>					
Personnel	\$ 9,755,810	\$ 9,755,810	\$ 1,404,122	14.4%	\$ 8,351,688
Supplies:					
Fuel	84,525	84,525	4,781	5.7%	79,744
Chemicals	3,001,255	3,001,255	279,685	9.3%	2,721,570
Other	2,512,360	2,708,465	155,588	5.7%	2,552,877
Total Supplies	5,598,140	5,794,245	440,054	7.6%	5,354,191
Services:					
Consulting	1,244,745	2,432,465	23,342	1.0%	2,409,123
Insurance	391,040	391,040	118,336	30.3%	272,704
Landfill Service Fees	1,225,175	1,225,175	154,542	12.6%	1,070,633
Maintenance	3,260,285	3,697,120	152,143	4.1%	3,544,977
Power	2,553,800	2,553,800	216,255	8.5%	2,337,545
Shared Services	7,929,125	7,926,195	1,321,015	16.7%	6,605,180
Other	1,947,450	1,989,980	421,566	21.2%	1,568,414
Total Services	18,551,620	20,215,775	2,407,200	11.9%	17,808,575
Capital Outlay	695,200	673,730	-	0.0%	673,730
Escrow	1,460,505	1,460,505	243,375	16.7%	1,217,130
Capital Improvement Fund	1,910,000	1,910,000	318,320	0	1,591,680
Debt Service	33,107,605	33,107,605	5,504,055	16.6%	27,603,550
Grand Total	<u>\$ 71,078,880</u>	<u>\$ 72,917,670</u>	<u>\$ 10,317,126</u>	<u>14.1%</u>	<u>\$ 62,600,544</u>
Revenue Over / (Under) Expenditures	<u>\$ -</u>	<u>\$ 2,930</u>	<u>\$ 3,185,430</u>		

\* The Amended Budget reflects the addition of appropriations to allow for carry over from prior year 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  
NOVEMBER 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	\$ 504,644,465	\$ 505,937,570	\$ 85,813,477	17.0%	\$ 420,124,093
Expenditures	505,383,370	506,702,150	72,740,441	14.4%	433,961,709
Revenue Over / (Under) Expenditures	(738,905)	(764,580)	13,073,037		
<b>Regional Wastewater System</b>					
Revenues	128,263,610	129,427,195	22,247,854	17.2%	107,179,341
Expenditures	128,263,610	129,403,675	18,462,971	14.3%	110,940,704
Revenue Over / (Under) Expenditures	-	23,520	3,784,883		
<b>Regional Solid Waste System</b>					
Revenues	50,106,770	50,913,435	8,692,055	17.1%	42,221,380
Expenditures	50,106,770	50,924,145	7,271,985	14.3%	43,652,160
Revenue Over / (Under) Expenditures	-	(10,710)	1,420,070		
<b>Upper East Fork Interceptor System</b>					
Revenues	65,443,240	65,443,240	10,645,171	16.3%	54,798,069
Expenditures	65,443,240	65,424,085	9,103,207	13.9%	56,320,878
Revenue Over / (Under) Expenditures	-	19,155	1,541,963		
<b>Small Systems - Total</b>					
Revenues	71,078,880	72,920,600	13,502,556	18.5%	59,418,044
Expenditures	71,078,880	72,917,670	10,317,126	14.1%	62,600,544
Revenue Over / (Under) Expenditures	-	2,930	3,185,430		
<b>Shared Services Fund</b>					
Revenues	84,022,570	85,596,948	15,443,005	18.0%	70,153,942
Expenditures	84,984,430	86,563,188	12,931,357	14.9%	73,631,831
Revenue Over / (Under) Expenditures	(961,860)	(966,240)	2,511,649		
<b>Plano Water Transmission Facilities</b>					
Revenues	30,430	30,430	5,546	18.2%	24,884
Expenditures	30,430	30,425	575	1.9%	29,850
Revenue Over / (Under) Expenditures	-	5	4,971		
<b>Kaufman 4- 1 Water Distribution Facilities</b>					
Revenues	112,790	112,790	18,795	16.7%	93,995
Expenditures	112,790	112,745	9,066	8.0%	103,679
Revenue Over / (Under) Expenditures	-	45	9,729		
<b>Rockwall - Heath Water Storage Facilities</b>					
Revenues	5,100	5,100	677	13.3%	4,423
Expenditures	5,100	5,105	135	2.6%	4,970
Revenue Over / (Under) Expenditures	-	(5)	542		
<b>Terrell Water Transmission Facilities</b>					
Revenues	731,815	731,815	121,857	16.7%	609,958
Expenditures	731,815	731,820	121,410	16.6%	610,410
Revenue Over / (Under) Expenditures	-	(5)	447		
<b>Rockwall Water Pump Station Facilities</b>					
Revenues	114,670	114,670	19,064	16.6%	95,606
Expenditures	114,670	114,670	18,310	16.0%	96,360
Revenue Over / (Under) Expenditures	\$ -	\$ -	\$ 754		

# BUDGET SUMMARY

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

	<b>Original Budget</b>	<b>Amended Budget</b>	<b>YTD Actual</b>	<b>% Of Amended</b>	<b>Remaining Amended</b>
<b>South Rockwall WWTP</b>					
Revenues	\$ 2,126,060	\$ 2,425,910	\$ 652,871	26.9%	\$ 1,773,039
Expenditures	2,126,060	2,426,140	243,593	10.0%	2,182,547
Revenue Over / (Under) Expenditures	-	(230)	409,278		
<b>North Rockwall WWTP</b>					
Revenues	1,070,680	1,070,680	179,196	16.7%	891,484
Expenditures	1,070,680	1,070,685	128,424	12.0%	942,261
Revenue Over / (Under) Expenditures	-	(5)	50,772		
<b>Panther Creek WWTP</b>					
Revenues	15,666,050	15,741,075	2,686,000	17.1%	13,055,075
Expenditures	15,666,050	15,742,020	2,462,397	15.6%	13,279,623
Revenue Over / (Under) Expenditures	-	(945)	223,603		
<b>Sabine Creek WWTP</b>					
Revenues	8,218,200	8,218,200	1,353,279	16.5%	6,864,921
Expenditures	8,218,200	8,216,300	1,276,698	15.5%	6,939,602
Revenue Over / (Under) Expenditures	-	1,900	76,581		
<b>Stewart Creek WWTP</b>					
Revenues	12,628,535	12,835,130	2,313,349	18.0%	10,521,781
Expenditures	12,628,535	12,835,700	1,895,902	14.8%	10,939,798
Revenue Over / (Under) Expenditures	-	(570)	417,447		
<b>Muddy Creek WWTP</b>					
Revenues	12,207,130	12,279,660	2,114,679	17.2%	10,164,981
Expenditures	12,207,130	12,280,575	1,752,579	14.3%	10,527,996
Revenue Over / (Under) Expenditures	-	(915)	362,100		
<b>Seis Lagos WWTP</b>					
Revenues	473,170	473,170	79,186	16.7%	393,984
Expenditures	473,170	473,255	58,935	12.5%	414,320
Revenue Over / (Under) Expenditures	-	(85)	20,251		
<b>Farmersville WWTP</b>					
Revenues	-	-	39,073	0.0%	(39,073)
Expenditures	-	-	4,906	0.0%	(4,906)
Revenue Over / (Under) Expenditures	-	-	34,167		
<b>Lavon WWTP</b>					
Revenues	698,865	698,865	117,048	16.7%	581,817
Expenditures	698,865	699,170	98,896	14.1%	600,274
Revenue Over / (Under) Expenditures	-	(305)	18,152		
<b>Forney Interceptor System</b>					
Revenues	765,020	1,061,950	425,803	40.1%	636,147
Expenditures	765,020	1,061,665	52,658	5.0%	1,009,007
Revenue Over / (Under) Expenditures	-	285	373,145		
<b>Lower East Fork Interceptor System</b>					
Revenues	2,561,130	3,154,990	1,026,817	32.5%	2,128,173
Expenditures	2,561,130	3,154,820	355,764	11.3%	2,799,056
Revenue Over / (Under) Expenditures	\$ -	\$ 170	\$ 671,054		

**ALL SYSTEMS  
BUDGET SUMMARY - BY SYSTEM  
NOVEMBER 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	\$ 158,165	\$ 158,165	\$ 26,966	17.0%	\$ 131,199
Expenditures	158,165	158,110	7,785	4.9%	150,325
Revenue Over / (Under) Expenditures	-	55	19,181		
<b>Parker Creek Interceptor System</b>					
Revenues	404,445	404,445	67,468	16.7%	336,977
Expenditures	404,445	404,335	60,254	14.9%	344,081
Revenue Over / (Under) Expenditures	-	110	7,214		
<b>Sabine Creek Interceptor System</b>					
Revenues	67,180	67,180	11,418	17.0%	55,762
Expenditures	67,180	67,245	5,962	8.9%	61,283
Revenue Over / (Under) Expenditures	-	(65)	5,456		
<b>Buffalo Creek Interceptor System</b>					
Revenues	7,106,120	7,106,120	954,979	13.4%	6,151,141
Expenditures	7,106,120	7,102,640	888,099	12.5%	6,214,541
Revenue Over / (Under) Expenditures	-	3,480	66,880		
<b>McKinney Interceptor System</b>					
Revenues	49,800	49,800	8,518	17.1%	41,282
Expenditures	49,800	49,825	3,110	6.2%	46,715
Revenue Over / (Under) Expenditures	-	(25)	5,408		
<b>Mustang Creek Interceptor System</b>					
Revenues	3,773,155	4,070,085	926,922	22.8%	3,143,163
Expenditures	3,773,155	4,068,875	575,764	14.2%	3,493,111
Revenue Over / (Under) Expenditures	-	1,210	351,158		
<b>Parker Creek Parallel Interceptor System</b>					
Revenues	260,245	260,245	43,421	16.7%	216,824
Expenditures	260,245	260,240	40,916	15.7%	219,324
Revenue Over / (Under) Expenditures	-	5	2,505		
<b>Wastewater Pretreatment Program</b>					
Revenues	1,850,125	1,850,125	309,624	16.7%	1,540,501
Expenditures	1,850,125	1,851,305	254,986	13.8%	1,596,319
Revenue Over / (Under) Expenditures	-	(1,180)	54,638		
<b>Total - All Systems</b>					
Revenues	819,536,965	824,642,040	140,901,113	17.1%	683,740,927
Expenditures	820,275,870	825,371,725	117,895,730	14.3%	707,475,995
Revenue Over / (Under) Expenditures	\$ (738,905)	\$ (729,685)	\$ 23,005,383		

\* The Amended Budgets reflect the addition of appropriations to allow for carry over from prior year 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  
NOVEMBER 30, 2024**

	November 30, 2024	September 30, 2024	Increase (Decrease)
<b>ASSETS:</b>			
<b>CURRENT ASSETS:</b>			
Unrestricted Assets:			
Cash and cash equivalents	\$ 19,736,848	\$ 19,677,139	\$ 59,709
Investments	-	-	-
Interest receivable	-	-	-
Accounts receivable	240	543,927	(543,687)
Contracts receivable	30,000	30,000	-
Due from other funds	346,136	1,167,014	(820,878)
Prepaid expenses	-	972,641	(972,641)
Unbilled receivables	5,348,261	5,348,261	-
Total unrestricted assets	<u>25,461,485</u>	<u>27,738,982</u>	<u>(2,277,497)</u>
Restricted Assets:			
Cash and cash equivalents	-	-	-
Investments	-	-	-
Contracts receivable	-	-	-
Interest receivable	-	-	-
Accounts receivable	-	-	-
Due from other funds	-	1,356,555	(1,356,555)
Total restricted assets	<u>-</u>	<u>1,356,555</u>	<u>(1,356,555)</u>
<b>LONG-TERM ASSETS:</b>			
Net capital assets	<u>28,721,436</u>	<u>29,206,053</u>	<u>(484,617)</u>
<b>TOTAL ASSETS</b>	<u>54,182,921</u>	<u>58,301,590</u>	<u>(4,118,669)</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
Deferred pension outflow	25,416,160	25,416,160	-
Deferred loss on refunding	-	-	-
Deferred OPEB outflow	3,421,615	3,421,615	-
<b>TOTAL DEFERRED OUTFLOWS OF RESOURCES</b>	<u>28,837,775</u>	<u>28,837,775</u>	<u>-</u>
<b>TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>	<u>83,020,696</u>	<u>87,139,365</u>	<u>(4,118,669)</u>
<b>LIABILITIES:</b>			
<b>CURRENT LIABILITIES:</b>			
Payable from Unrestricted Assets:			
Accounts payable and other liabilities	12,407,215	16,140,248	(3,733,033)
Due to other funds	15,995	1,422,742	(1,406,747)
Customer advance payments	-	-	-
Due to cities	2,511,649	-	2,511,649
Accrued interest - notes	-	-	-
Current portion of notes	-	-	-
Total payable from unrestricted assets	<u>14,934,859</u>	<u>17,562,990</u>	<u>(2,628,131)</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>
<b>LONG-TERM LIABILITIES</b>			
Accrued vacation and sick - less current portion	3,773,834	3,773,834	-
Net pension liability	47,559,866	47,559,866	-
Net OPEB liability	6,579,538	6,579,538	-
Lease and SBITA liability	1,753,243	1,753,243	-
Deferred compensation	100,000	105,000	(5,000)
Long-term debt - less current portion	-	-	-
Total long-term liabilities	<u>59,766,481</u>	<u>59,771,481</u>	<u>(5,000)</u>
<b>TOTAL LIABILITIES</b>	<u>74,701,340</u>	<u>77,334,471</u>	<u>(2,633,131)</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Deferred pension inflow	613,639	613,639	-
Deferred OPEB inflow	1,104,910	1,104,910	-
Deferred insurance proceeds	-	-	-
<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	<u>1,718,549</u>	<u>1,718,549</u>	<u>-</u>
<b>TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES</b>	<u>76,419,889</u>	<u>79,053,020</u>	<u>(2,633,131)</u>
<b>NET POSITION:</b>			
Net investment in capital assets	26,968,193	27,452,810	(484,617)
Restricted for debt service	-	(13,976)	13,976
Unrestricted	(20,367,386)	(19,352,489)	(1,014,897)
<b>TOTAL NET POSITION</b>	<u>\$ 6,600,807</u>	<u>\$ 8,086,345</u>	<u>\$ (1,485,538)</u>

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

	<u>Current Month</u>	<u>Year to Date</u>
<b>OPERATING REVENUES:</b>		
Service fees	\$ -	-
Deferred charges for services	216,094	(2,511,649)
Intragovernmental	6,994,844	13,991,355
Insurance premiums	1,945,645	3,879,157
Other operating revenues	1	61,637
Total operating revenues	<u>9,156,584</u>	<u>15,420,500</u>
<b>OPERATING EXPENSES:</b>		
Personnel	4,655,888	9,059,860
Claims paid	1,448,414	2,986,483
Administrative charges	79,966	84,813
Chemicals	-	-
Other operating supplies	1,540,519	1,916,350
Electric power	13,641	13,641
Consulting	168,828	219,025
Maintenance	141,956	185,976
Shared services	-	-
Other operating services	1,246,752	2,079,965
Total operating expenses excluding depreciation and amortization	<u>9,295,964</u>	<u>16,546,113</u>
<b>EXCESS OF REVENUES OVER EXPENSES BEFORE DEPRECIATION AND AMORTIZATION</b>	(139,380)	(1,125,613)
Depreciation/Amortization expense	240,833	484,616
Total depreciation and amortization	<u>240,833</u>	<u>484,616</u>
<b>OPERATING INCOME (LOSS)</b>	<u>(380,213)</u>	<u>(1,610,229)</u>
<b>NONOPERATING REVENUES (EXPENSES):</b>		
Investment income	13,183	33,458
Miscellaneous revenue (expense)	44,590	91,233
Contribution revenue (expense)	-	-
Gain (loss) on sale of capital assets	-	-
Interest expenses - long term debt	-	-
Total nonoperating revenues (expenses)	<u>57,773</u>	<u>124,691</u>
<b>CHANGE IN NET POSITION</b>	(322,440)	(1,485,538)
<b>NET POSITION, BEGINNING BALANCE</b>	<u>6,923,247</u>	<u>8,086,345</u>
<b>NET POSITION, ENDING BALANCE</b>	<u>\$ 6,600,807</u>	<u>\$ 6,600,807</u>

**SHARED SERVICES  
STATEMENT OF CASH FLOWS  
FOR THE TWO MONTHS ENDED NOVEMBER 30, 2024**

	Current Month	Year to Date
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>		
Cash received from customers	\$ -	\$ -
Cash received from other funds	6,648,708	14,114,739
Cash received from (paid to) others	347,839	753,717
Cash paid to suppliers for goods and services	(3,902,248)	(8,995,461)
Cash paid for employees for services	(2,971,837)	(5,957,998)
Cash paid to other funds	(8,378)	(17,665)
Net cash provided by operating activities	<u>114,084</u>	<u>(102,668)</u>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</b>		
Proceeds from (for) the issuance of bonds	-	-
Cash paid for capital assets	-	-
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>-</u>	<u>-</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>		
Sale and maturity of investments	-	-
Purchase of investments	-	-
Interest received	76,987	162,377
Net cash provided by (used for) investing activities	<u>76,987</u>	<u>162,377</u>
<b>NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS</b>	191,071	59,709
CASH AND CASH EQUIVALENTS - Beginning of year	19,545,777	19,677,139
CASH AND CASH EQUIVALENTS - End of year	<u>\$ 19,736,848</u>	<u>\$ 19,736,848</u>
<b>RECONCILIATION OF TOTAL CASH TO THE STATEMENT OF NET POSITION</b>		
Unrestricted cash and cash equivalents	\$ 19,736,848	\$ 19,736,848
Restricted cash and cash equivalents	-	-
<b>RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES:</b>		
Operating income	(380,213)	(1,610,229)
Adjustments to reconcile net income to net cash provided by operating activities:		
Depreciation and amortization	240,833	484,616
Change in operating assets and liabilities:		
Accounts receivable and deferred billings	544,833	543,686
Prepaid expenses	-	972,641
Pension deferred outflows	-	-
OPEB deferred outflows	-	-
Net pension liability	-	-
Lease and SBITA liability	-	-
Pension deferred inflows	-	-
OPEB deferred inflows	-	-
Net OPEB liability	-	-
Due to/from other funds	(30,716)	770,687
Accounts payable, accrued liabilities and developers' deposit	(44,559)	(3,775,718)
Accrued vacation and Accrued sick	-	-
Customer advance payments	-	-
Due to/from cities	(216,094)	2,511,649
Total adjustments	<u>494,297</u>	<u>1,507,561</u>
<b>NET CASH PROVIDED BY OPERATING ACTIVITIES</b>	<u>\$ 114,084</u>	<u>\$ (102,668)</u>
<b>NONCASH TRANSACTION DISCLOSURES</b>		
Gain (loss) on disposal of capital assets	\$ -	\$ -
Interest capitalized on construction	-	-
Amortization of bond-related items	-	-
Change in fair value of investments	-	-
Change in liabilities related to capital assets	-	-
Change in actuarial value of net pension liability	-	-
Refunding bonds issued	-	-
Refunding proceeds deposited in escrow	-	-

# REGIONAL WATER

SYSTEM FUND

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

	November 30, 2024	September 30, 2024	Increase (Decrease)
<b>ASSETS:</b>			
<b>CURRENT ASSETS:</b>			
Unrestricted Assets:			
Cash and cash equivalents	\$ 133,659,843	\$ 123,258,736	\$ 10,401,107
Investments	55,722,620	73,993,680	(17,871,060)
Interest receivable	-	-	-
Accounts receivable	14,288,675	14,577,144	(288,469)
Contracts receivable	-	-	-
Due from other funds	-	5,110,653	(5,110,653)
Prepaid expenses	5,595,333	6,613,022	(1,017,689)
Unbilled receivables	119,398	118,699	699
Total unrestricted assets	<u>209,385,869</u>	<u>223,271,934</u>	<u>(13,886,065)</u>
Restricted Assets:			
Cash and cash equivalents	87,633,275	45,289,759	42,343,516
Investments	-	-	-
Interest receivable	782,967	1,692,335	(909,368)
Accounts receivable	4,104,084	455,861	3,648,223
Due from other funds	-	24,934,275	(24,934,275)
Prepaid expenses	500,685	507,796	(7,111)
Total restricted assets	<u>93,021,011</u>	<u>72,880,026</u>	<u>20,140,985</u>
<b>TOTAL CURRENT ASSETS</b>	<u>302,406,880</u>	<u>296,151,960</u>	<u>6,254,920</u>
<b>NONCURRENT ASSETS:</b>			
Restricted Assets:			
Cash and cash equivalents	581,778,427	580,346,995	1,431,432
Investments	258,007,412	259,239,507	(1,232,095)
<b>LONG-TERM ASSETS:</b>			
Net capital assets	<u>3,712,685,499</u>	<u>3,723,258,728</u>	<u>(10,573,229)</u>
<b>TOTAL NONCURRENT ASSETS</b>	<u>4,552,471,338</u>	<u>4,562,845,230</u>	<u>(10,373,892)</u>
<b>TOTAL ASSETS</b>	<u>4,854,878,218</u>	<u>4,858,997,190</u>	<u>(4,118,972)</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
Deferred pension outflow	7,149,280	7,149,280	-
Deferred loss on refunding	2,010,077	1,992,985	17,092
Deferred OPEB outflow	878,303	878,303	-
<b>TOTAL DEFERRED OUTFLOWS OF RESOURCES</b>	<u>10,037,660</u>	<u>10,020,568</u>	<u>17,092</u>
<b>TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>	<u>4,864,915,878</u>	<u>4,869,017,758</u>	<u>(4,101,880)</u>
<b>LIABILITIES:</b>			
<b>CURRENT LIABILITIES:</b>			
Payable from Unrestricted Assets:			
Accounts payable and other liabilities	8,705,363	32,950,614	(24,245,251)
Due to other funds	4,080	25,443,960	(25,439,880)
Customer advance payments	14,205,079	14,205,079	-
Due to cities	13,073,037	-	13,073,037
Total payable from unrestricted assets	<u>35,987,559</u>	<u>72,599,653</u>	<u>(36,612,094)</u>
Payable from Restricted Assets:			
Accounts payable	27,938,316	58,620,987	(30,682,671)
Due to other funds	-	5,297,650	(5,297,650)
Accrued interest on notes	772,061	638,475	133,586
Accrued interest - revenue bonds	25,492,811	8,497,604	16,995,207
Current portion of notes payable	104,000,000	79,000,000	25,000,000
Current portion of revenue bonds	110,205,000	110,205,000	-
Total payable from restricted assets	<u>268,408,188</u>	<u>262,259,716</u>	<u>6,148,472</u>
<b>LONG-TERM LIABILITIES</b>			
Accrued vacation and sick - less current portion	1,022,728	1,022,728	-
Net pension liability	15,565,499	15,565,499	-
Net OPEB liability	1,691,019	1,691,019	-
Lease and SBITA liability	43,877	43,877	-
Long-term debt - less current portion	2,850,282,936	2,852,376,346	(2,093,410)
Total long-term liabilities	<u>2,868,606,059</u>	<u>2,870,699,469</u>	<u>(2,093,410)</u>
<b>TOTAL LIABILITIES</b>	<u>3,173,001,806</u>	<u>3,205,558,838</u>	<u>(32,557,032)</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Deferred pension inflow	(8,142)	(8,142)	-
Deferred OPEB inflow	266,468	266,468	-
<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	<u>258,326</u>	<u>258,326</u>	<u>-</u>
<b>TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES</b>	<u>3,173,260,132</u>	<u>3,205,817,164</u>	<u>(32,557,032)</u>
<b>NET POSITION:</b>			
Net investment in capital assets	1,313,113,734	1,321,752,125	(8,638,391)
Restricted for debt service	213,548,639	188,785,878	24,762,761
Unrestricted	164,993,373	152,662,591	12,330,782
<b>TOTAL NET POSITION</b>	<u>\$ 1,691,655,746</u>	<u>\$ 1,663,200,594</u>	<u>\$ 28,455,152</u>

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

	<b>Current Month</b>	<b>Year to Date</b>
<b>OPERATING REVENUES:</b>		
Water sales, net of surplus	\$ 41,812,350	\$ 83,624,165
Deferred charges for services	(3,133,003)	(13,073,037)
Other operating revenues	76,665	144,966
Total operating revenues	<u>38,756,012</u>	<u>70,696,094</u>
<b>OPERATING EXPENSES:</b>		
Personnel	1,451,297	2,793,667
Chemicals	4,476,247	7,506,929
Other operating supplies	377,003	509,698
Electric power	2,135,829	1,908,739
Wholesale water purchases	260,242	911,944
Consulting	59,014	19,900
Maintenance	1,915,350	2,000,622
Shared services	3,623,371	7,241,709
Other operating services	732,951	(3,185,496)
Total operating expenses excluding depreciation and amortization	<u>15,031,304</u>	<u>19,707,712</u>
<b>EXCESS OF REVENUES OVER EXPENSES BEFORE DEPRECIATION AND AMORTIZATION</b>	23,724,708	50,988,382
Depreciation/amortization expense	7,847,257	15,694,459
Total depreciation and amortization	<u>7,847,257</u>	<u>15,694,459</u>
<b>OPERATING INCOME (LOSS)</b>	<u>15,877,451</u>	<u>35,293,923</u>
<b>NONOPERATING REVENUES (EXPENSES):</b>		
Investment income	4,307,314	6,523,762
Miscellaneous revenue (expense)	-	-
Grant Income	2,822	135,397
Contribution revenue (expense)	2,149,755	1,520,361
Gain (loss) on sale of capital assets	-	-
Interest expense	(7,470,224)	(15,018,291)
Arbitrage rebate and service fees	-	-
Total nonoperating revenues (expenses)	<u>(1,010,333)</u>	<u>(6,838,771)</u>
<b>CHANGE IN NET POSITION</b>	14,867,118	28,455,152
<b>NET POSITION, BEGINNING BALANCE</b>	<u>1,676,788,628</u>	<u>1,663,200,594</u>
<b>NET POSITION, ENDING BALANCE</b>	<u>\$ 1,691,655,746</u>	<u>\$ 1,691,655,746</u>

**WATER SYSTEM  
STATEMENT OF CASH FLOWS  
FOR THE TWO MONTHS ENDED NOVEMBER 30, 2024**

	<b>Current Month</b>	<b>Year to Date</b>
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>		
Cash received from customers	\$ 46,699,761	\$ 81,709,703
Cash received from other funds	-	-
Cash received from (paid to) others	79,643	206,637
Cash paid to suppliers for goods and services	(10,101,100)	(34,457,157)
Cash paid for employees for services	(912,313)	(1,838,634)
Cash paid to other funds	(3,619,772)	(7,725,616)
Net cash provided by operating activities	<u>32,146,219</u>	<u>37,894,933</u>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</b>		
Proceeds from (for) the issuance of bonds		
Cash paid for capital assets	(7,125,189)	(34,486,024)
Proceeds from ECP	10,000,000	25,000,000
Interest paid on notes		
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		
Grant Income	2,822	135,397
Federal program revenues		
Net cash used for capital and related financing activities	<u>2,877,633</u>	<u>(9,350,627)</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>		
Sale and maturity of investments	8,813,672	17,805,626
Purchase of investments		
Interest received	3,924,035	7,826,123
Net cash provided by (used for) investing activities	<u>12,737,707</u>	<u>25,631,749</u>
<b>NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS</b>	47,761,559	54,176,055
CASH AND CASH EQUIVALENTS - Beginning of year	755,309,986	748,895,490
CASH AND CASH EQUIVALENTS - End of year	<u>\$ 803,071,545</u>	<u>\$ 803,071,545</u>
<b>RECONCILIATION OF TOTAL CASH TO THE STATEMENT OF NET POSITION</b>		
Unrestricted cash and cash equivalents	\$ 133,659,843	\$ 133,659,843
Restricted cash and cash equivalents	669,411,702	669,411,702
<b>RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES:</b>		
Operating income	\$ 15,877,451	\$ 35,293,923
Adjustments to reconcile net income to net cash provided by operating activities:		
Depreciation and amortization	7,847,257	15,694,459
Change in operating assets and liabilities:		
Accounts receivable and deferred billings	3,724,427	(2,451,084)
Prepaid expenses	-	1,024,799
Pension deferred outflows		
OPEB Deferred outflows		
Net pension liability		
Pension deferred inflows		
OPEB Deferred inflows		
Net OPEB liability		
Lease and SBITA liability		
Due to/from other funds	(3,374)	(494,952)
Accounts payable, accrued liabilities and developers' deposit	1,567,455	(24,245,249)
Accrued vacation and Accrued sick		
Customer advance payments		
Due to/from cities		
Total adjustments	<u>3,133,003</u>	<u>13,073,037</u>
<b>NET CASH PROVIDED BY OPERATING ACTIVITIES</b>	<u>\$ 32,146,219</u>	<u>\$ 37,894,933</u>
<b>NONCASH TRANSACTION DISCLOSURES</b>		
Gain on disposal of capital assets	\$ -	\$ -
Interest capitalized on construction	-	-
Amortization of bond-related items	-	-
Change in fair value of investments	(1,055,248)	(2,110,502)
Change in liabilities related to capital assets	(267,457)	1,729,608
Change in actuarial value of net pension assets	-	-
Refunding bonds issued	-	-
Refunding proceeds deposited in escrow	-	-

# REGIONAL WASTEWATER

SYSTEM FUND



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

	November 30, 2024	September 30, 2024	Increase (Decrease)
<b>ASSETS:</b>			
<b>CURRENT ASSETS:</b>			
Unrestricted Assets:			
Cash and cash equivalents	\$ 25,395,162	\$ 17,430,413	\$ 7,964,749
Investments	1,993,000	1,990,680	2,320
Accounts receivable	-	4,111,015	(4,111,015)
Due from other funds	34,662	36,905	(2,243)
Prepaid expenses	407,963	928,595	(520,632)
Unbilled receivables	1,799,525	1,799,525	-
Total unrestricted assets	<u>29,630,312</u>	<u>26,297,133</u>	<u>3,333,179</u>
Restricted Assets:			
Cash and cash equivalents	25,436,809	16,339,745	9,097,064
Interest receivable	69,103	308,533	(239,430)
Due from other funds	-	4,663,583	(4,663,583)
Total restricted assets	<u>25,505,912</u>	<u>21,311,861</u>	<u>4,194,051</u>
<b>TOTAL CURRENT ASSETS</b>	<u>55,136,224</u>	<u>47,608,994</u>	<u>7,527,230</u>
<b>NONCURRENT ASSETS:</b>			
Restricted Assets:			
Cash and cash equivalents	215,785,333	221,624,947	(5,839,614)
Investments	36,827,961	37,042,128	(214,167)
<b>LONG-TERM ASSETS:</b>			
Net capital assets	886,656,691	880,704,010	5,952,681
<b>TOTAL NONCURRENT ASSETS</b>	<u>1,139,269,985</u>	<u>1,139,371,085</u>	<u>(101,100)</u>
<b>TOTAL ASSETS</b>	<u>1,194,406,209</u>	<u>1,186,980,079</u>	<u>7,426,130</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
Deferred pension outflow	8,167,408	8,167,408	-
Deferred loss on refunding	874,864	926,608	(51,744)
Deferred OPEB outflow	935,739	935,739	-
<b>TOTAL DEFERRED OUTFLOWS OF RESOURCES</b>	<u>9,978,011</u>	<u>10,029,755</u>	<u>(51,744)</u>
<b>TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>	<u>1,204,384,220</u>	<u>1,197,009,834</u>	<u>7,374,386</u>
<b>LIABILITIES:</b>			
<b>CURRENT LIABILITIES:</b>			
Payable from Unrestricted Assets:			
Accounts payable and accrued liabilities	2,981,478	6,507,829	(3,526,351)
Due to other funds	280,586	5,050,125	(4,769,539)
Customer advance payments	12,144,481	4,346,155	7,798,326
Due to cities	3,784,883	-	3,784,883
Total payable from unrestricted assets	<u>19,191,428</u>	<u>15,904,109</u>	<u>3,287,319</u>
Payable from Restricted Assets:			
Accounts payable	30,503,480	44,857,873	(14,354,393)
Due to other funds	-	51,727	(51,727)
Accrued interest on notes	588,250	482,533	105,717
Accrued interest - revenue bonds	6,610,411	4,406,940	2,203,471
Current portion of notes payable	73,000,000	58,000,000	15,000,000
Current portion of revenue bonds	24,195,000	24,195,000	-
Total payable from restricted assets	<u>134,897,141</u>	<u>131,994,073</u>	<u>2,903,068</u>
<b>LONG-TERM LIABILITIES:</b>			
Accrued vacation and sick - less current portion	1,341,410	1,341,410	-
Net pension liability	15,622,036	15,622,036	-
Net OPEB liability	1,836,722	1,836,722	-
Lease and SBITA liability	1,232,815	1,232,815	-
Long-term debt - less current portion	805,596,681	805,927,179	(330,498)
Total long-term liabilities	<u>825,629,664</u>	<u>825,960,162</u>	<u>(330,498)</u>
<b>TOTAL LIABILITIES</b>	<u>979,718,233</u>	<u>973,858,344</u>	<u>5,859,889</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Deferred pension inflow	374,235	374,235	-
Deferred OPEB inflow	325,127	325,127	-
<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	<u>699,362</u>	<u>699,362</u>	<u>-</u>
<b>TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES</b>	<u>980,417,595</u>	<u>974,557,706</u>	<u>5,859,889</u>
<b>NET POSITION:</b>			
Net investment in capital assets	167,679,019	168,311,443	(632,424)
Restricted for debt service	56,245,105	49,500,446	6,744,659
Unrestricted	42,501	4,640,239	(4,597,738)
<b>TOTAL NET POSITION</b>	<u>\$ 223,966,625</u>	<u>\$ 222,452,128</u>	<u>\$ 1,514,497</u>

## REGIONAL WASTEWATER SYSTEM STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION FOR THE TWO MONTHS ENDED NOVEMBER 30, 2024

	<u>Current Month</u>	<u>Year to Date</u>
<b>OPERATING REVENUES:</b>		
Charges for services	\$ 10,542,167	\$ 20,812,909
Deferred charges for services	\$ (1,088,066)	(3,784,883)
Other Operating revenues	4,376	78,614
Total operating revenue	<u>9,458,477</u>	<u>17,106,640</u>
<b>OPERATING EXPENSES:</b>		
Personnel	1,487,643	2,913,054
Chemicals	622,383	1,009,453
Other operating supplies	321,234	411,151
Electric power	325,254	325,254
Consulting	11,234	11,234
Maintenance	172,672	193,555
Shared services	1,403,293	2,806,575
Other operating services	760,885	5,286,333
Total operating expenses excluding depreciation and amortization	<u>5,104,598</u>	<u>12,956,609</u>
<b>EXCESS OF REVENUES OVER EXPENSES BEFORE DEPRECIATION AND AMORTIZATION</b>	4,353,879	4,150,031
Depreciation/amortization expense	1,334,657	2,669,556
Total depreciation and amortization	<u>1,334,657</u>	<u>2,669,556</u>
<b>OPERATING INCOME (LOSS)</b>	<u>3,019,222</u>	<u>1,480,475</u>
<b>NONOPERATING REVENUES (EXPENSES):</b>		
Investment income	1,187,764	2,064,457
Miscellaneous revenue (expense)	-	-
Contributions revenue (expense)	-	-
Gain (loss) on sale of capital assets	-	-
Interest expense	(962,359)	(2,030,435)
Arbitrage rebate and service fees	-	-
Total nonoperating revenue (expenses)	<u>225,405</u>	<u>34,022</u>
<b>CHANGE IN NET POSITION</b>	3,244,627	1,514,497
<b>NET POSITION, BEGINNING BALANCE</b>	<u>220,721,998</u>	<u>222,452,128</u>
<b>NET POSITION, ENDING BALANCE</b>	<u>\$ 223,966,625</u>	<u>\$ 223,966,625</u>

**REGIONAL WASTEWATER SYSTEM  
STATEMENT OF CASH FLOWS  
FOR THE TWO MONTHS ENDED NOVEMBER 30, 2024**

	<b>Current Month</b>	<b>Year to Date</b>
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>		
Cash received from customers	\$ 13,581,936	\$ 32,723,178
Cash received from other funds	39,723	76,628
Cash received from (paid to) others	3,944	82,752
Cash paid to suppliers for goods and services	(2,207,458)	(10,645,276)
Cash paid for employee services	(919,323)	(1,845,969)
Cash paid to other funds	(1,682,154)	(3,421,024)
Net cash provided by operating activities	<u>8,816,668</u>	<u>16,970,289</u>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</b>		
Proceeds from the issuance of bonds	-	-
Proceeds from ECP	-	15,000,000
Cash paid for capital assets	(10,142,728)	(23,080,350)
Interest paid on notes	-	-
Interest paid on long-term debt	-	-
Principal payments on long-term debt	-	-
Payments for bond issue costs	-	-
Arbitrage Rebate and services	-	-
Federal program Revenues	-	-
Net cash used for capital and related financing activities	<u>(10,142,728)</u>	<u>(8,080,350)</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>		
Sale and maturity of investments	-	-
Purchase of investments	-	-
Interest received	1,128,081	2,332,260
Net cash provided by (used for) investing activities	<u>1,128,081</u>	<u>2,332,260</u>
<b>NET INCREASE (DECREASE) IN CASH</b>	(197,979)	11,222,199
CASH AND CASH EQUIVALENTS - Beginning of year	266,815,283	255,395,105
CASH AND CASH EQUIVALENTS - End of year	<u>\$ 266,617,304</u>	<u>\$ 266,617,304</u>
<b>RECONCILIATION OF TOTAL CASH TO THE STATEMENT OF NET POSITION</b>		
Unrestricted cash and cash equivalents	\$ 25,395,162	\$ 25,395,162
Restricted cash and cash equivalents	241,222,142	241,222,142
<b>RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES:</b>		
Operating income	\$ 3,019,222	\$ 1,480,475
Adjustments to reconcile net income to net cash provided by operating activities:		
Depreciation and amortization	1,334,657	2,669,556
Change in operating assets and liabilities:		
Accounts receivable and deferred billings	1,297,924	4,350,446
Prepaid expense	-	520,632
Pension deferred outflows	-	-
OPEB deferred outflows	-	-
Net pension liability	-	-
Pension deferred inflows	-	-
OPEB deferred inflows	-	-
Net OPEB liability	-	-
Lease and SBITA liability	-	-
Due to/from other funds	(20,790)	(103,711)
Accounts payable, accrued liabilities and developers' deposits	223,851	(3,530,318)
Accrued vacation and Accrued sick	-	-
Customers advance payments	1,873,738	7,798,326
Due to/from Cities	1,088,066	3,784,883
Total adjustments	<u>5,797,446</u>	<u>15,489,814</u>
Net cash provided by operating activities	<u>\$ 8,816,668</u>	<u>\$ 16,970,289</u>
<b>NONCASH TRANSACTION DISCLOSURES</b>		
Gain (loss) on disposal of capital assets	\$ -	\$ -
Interest capitalized on construction	-	-
Amortization of bond-related items	(139,377)	(278,754)
Change in fair value of investments	(58,260)	282,826
Change in liabilities related to capital assets	-	-
Change in actuarial value of net pension liability	-	-
Refunding bonds issued	-	-
Refunding proceeds deposited in escrow	-	-

# REGIONAL SOLID WASTE

SYSTEM FUND

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

	November 30, 2024	September 30, 2024	Increase (Decrease)
<b>ASSETS:</b>			
CURRENT ASSETS:			
Unrestricted Assets:			
Cash and cash equivalents	\$ 17,781,299	\$ 15,319,826	\$ 2,461,473
Investments	4,972,430	6,959,890	(1,987,460)
Accounts receivable	924,285	433,179	491,106
Due from other funds	376,774	433,849	(57,075)
Prepaid expenses	-	452,205	(452,205)
Unbilled receivables	1,391,620	1,391,620	-
Total unrestricted assets	<u>25,446,408</u>	<u>24,990,569</u>	<u>455,839</u>
Restricted Assets:			
Cash and cash equivalents	2,346,070	1,040,900	1,305,170
Interest receivable	51,066	94,072	(43,006)
Due from other funds	-	1,806,664	(1,806,664)
Unbilled receivables	10,080,581	10,080,581	-
Total restricted assets	<u>12,477,717</u>	<u>13,022,217</u>	<u>(544,500)</u>
<b>TOTAL CURRENT ASSETS</b>	<u>37,924,125</u>	<u>38,012,786</u>	<u>(88,661)</u>
NONCURRENT ASSETS:			
Restricted assets:			
Cash and cash equivalents	38,422,910	37,177,137	1,245,773
Investments	7,353,962	7,894,264	(540,302)
<b>LONG-TERM ASSETS:</b>			
Net capital assets	<u>140,623,592</u>	<u>140,820,020</u>	<u>(196,428)</u>
<b>TOTAL NONCURRENT ASSETS</b>	<u>186,400,464</u>	<u>185,891,421</u>	<u>509,043</u>
<b>TOTAL ASSETS</b>	<u>224,324,589</u>	<u>223,904,207</u>	<u>420,382</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
Deferred pension outflow	7,221,340	7,221,340	-
Deferred loss on refundings	515,162	539,258	(24,096)
Deferred OPEB outflow	738,688	738,688	-
<b>TOTAL DEFERRED OUTFLOWS OF RESOURCES</b>	<u>8,475,190</u>	<u>8,499,286</u>	<u>(24,096)</u>
<b>TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>	<u>232,799,779</u>	<u>232,403,493</u>	<u>396,286</u>
<b>LIABILITIES:</b>			
CURRENT LIABILITIES:			
Payable from Unrestricted Assets:			
Accounts payable and other liabilities	1,735,637	3,171,363	(1,435,726)
Due to other funds	-	1,825,723	(1,825,723)
Customer advance payments	2,238,251	185,211	2,053,040
Due to cities	1,420,070	-	1,420,070
Total payable from unrestricted assets	<u>5,393,958</u>	<u>5,182,297</u>	<u>211,661</u>
Payable from Restricted Assets:			
Accounts payable	23,525,877	22,000,658	1,525,219
Accrued landfill closure and post-closure care cost	6,983,097	6,983,097	-
Accrued interest payable on revenue bonds	739,383	246,461	492,922
Current portion of revenue bonds	4,980,000	4,980,000	-
Total payable from restricted assets	<u>36,228,357</u>	<u>34,210,216</u>	<u>2,018,141</u>
LONG-TERM LIABILITIES:			
Accrued landfill closure costs	3,097,484	3,097,484	-
Accrued vacation and sick - less current portion	1,109,499	1,109,499	-
Net Pension liability	13,385,845	13,385,845	-
Net OPEB liability	1,438,936	1,438,936	-
Lease and SBITA liability	1,740	1,740	-
Long-term debt - less current portion	69,791,992	69,881,192	(89,200)
Total long-term liabilities	<u>88,825,496</u>	<u>88,914,696</u>	<u>(89,200)</u>
<b>TOTAL LIABILITIES</b>	<u>130,447,811</u>	<u>128,307,209</u>	<u>2,140,602</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Deferred pension inflow	396,035	396,035	-
Deferred OPEB inflow	265,855	265,855	-
<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	<u>661,890</u>	<u>661,890</u>	<u>-</u>
<b>TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES</b>	<u>131,109,701</u>	<u>128,969,099</u>	<u>2,140,602</u>
<b>NET POSITION:</b>			
Net investment in capital assets	82,946,346	83,927,045	(980,699)
Restricted for debt service	7,327,424	6,528,555	798,869
Unrestricted	11,416,308	12,978,794	(1,562,486)
<b>TOTAL NET POSITION</b>	<u>\$ 101,690,078</u>	<u>\$ 103,434,394</u>	<u>\$ (1,744,316)</u>

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

	<b>Current Month</b>	<b>Year to Date</b>
<b>OPERATING REVENUES:</b>		
Charges for services	\$ 3,673,199	\$ 7,417,634
Deferred charges for services	251,968	(1,420,070)
Other operating revenues	1,800,840	1,996,998
Total operating revenue	<u>5,726,007</u>	<u>7,994,562</u>
<b>OPERATING EXPENSES:</b>		
Personnel	1,158,375	2,265,538
Chemicals	-	-
Other operating supplies	318,426	633,698
Electric power	20,707	30,433
Consulting	24,774	24,774
Maintenance	59,471	85,209
Shared services	518,290	1,036,570
Other operating services	2,926,012	4,327,103
Total operating expenses excluding depreciation/amortization	<u>5,026,055</u>	<u>8,403,325</u>
<b>EXCESS OF REVENUES OVER EXPENSES BEFORE DEPRECIATION/AMORTIZATION</b>	699,952	(408,763)
Depreciation/Amortization expense	617,432	1,237,556
Total depreciation/amortization	<u>617,432</u>	<u>1,237,556</u>
<b>OPERATING INCOME (LOSS)</b>	<u>82,520</u>	<u>(1,646,319)</u>
<b>NONOPERATING REVENUES (EXPENSES)</b>		
Investment income	193,489	329,821
Miscellaneous revenue (expense)	-	-
Contribution revenue (expense)	-	-
Gain (loss) on sale of capital assets	-	-
Interest expense - long term debt	(213,910)	(427,818)
Arbitrage rebate and service fees	-	-
Total nonoperating revenue (expenses)	<u>(20,421)</u>	<u>(97,997)</u>
<b>CHANGE IN NET POSITION</b>	<u>62,099</u>	<u>(1,744,316)</u>
<b>NET POSITION, BEGINNING BALANCE</b>	<u>101,627,979</u>	<u>103,434,394</u>
<b>NET POSITION, ENDING BALANCE</b>	<u>\$ 101,690,078</u>	<u>\$ 101,690,078</u>

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

	<u>Current Month</u>	<u>Year to Date</u>
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>		
Cash received from customers	\$ 3,422,465	\$ 8,350,467
Cash received from other funds	371,714	673,143
Cash received from (paid to) others	1,745,042	1,940,783
Cash paid to suppliers for goods and services	(3,713,418)	(6,789,812)
Cash paid for employee services	(706,588)	(1,449,375)
Cash paid to other funds	(518,290)	(1,054,464)
Net cash provided by operating activities	<u>600,925</u>	<u>1,670,742</u>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</b>		
Proceeds from (for) the issuance of bonds	-	-
Cash paid for capital assets	599,915	320,654
Interest paid on long-term debt	-	-
Principal payments on long-term debt	-	-
Payments from (for) bond issue costs	-	-
Federal program Revenues	-	-
Net cash used for capital and related financing activities	<u>599,915</u>	<u>320,654</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>		
Sale and maturity of investments	979,297	2,477,956
Purchases of investments	-	-
Interest received	279,393	543,064
Net cash provided by (used for) investing activities	<u>1,258,690</u>	<u>3,021,020</u>
<b>NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS</b>	<b>2,459,530</b>	<b>5,012,416</b>
CASH AND CASH EQUIVALENTS - Beginning of year	<u>56,090,749</u>	<u>53,537,863</u>
CASH AND CASH EQUIVALENTS - End of year	<u>\$ 58,550,279</u>	<u>\$ 58,550,279</u>
<b>RECONCILIATION OF TOTAL CASH TO THE STATEMENT OF NET POSITION</b>		
Unrestricted cash and cash equivalents	\$ 17,781,299	\$ 17,781,299
Restricted cash and cash equivalents	40,768,980	40,768,980
<b>PROVIDED BY OPERATING ACTIVITIES:</b>		
Operating income	\$ 82,520	\$ (1,646,319)
Adjustments to reconcile net income to net cash provided by operating activities:		
Depreciation and amortization	617,432	1,237,556
Change in operating assets and liabilities:		
Accounts receivable and deferred billings	15,625	(448,101)
Prepaid expense	-	452,205
Pension deferred outflows	-	-
OPEB deferred outflows	-	-
Net pension liability	-	-
Pension deferred inflows	-	-
OPEB deferred inflows	-	-
Net OPEB liability	-	-
Lease and SBITA liability	-	-
Due to/from other funds	72,221	38,016
Accounts payable, accrued liabilities and developers' deposits	65,095	(1,435,725)
Accrued vacation and Accrued sick	-	-
Landfill liability	-	-
Customers advance payments	-	2,053,040
Due to Cities	(251,968)	1,420,070
Total adjustments	<u>518,405</u>	<u>3,317,061</u>
Net cash provided by operating activities	<u>\$ 600,925</u>	<u>\$ 1,670,742</u>
<b>NONCASH TRANSACTION DISCLOSURES</b>		
Change in landfill liability	\$ -	\$ -
Gain (loss) on disposal of capital assets	-	-
Interest capitalized on construction	-	-
Amortization of bond-related items	(32,551)	(65,104)
Change in fair value of investments	(1,957)	62,910
Change in liabilities related to capital assets	-	-
Change in actuarial value of net pension assets	-	-
Refunding bonds issued	-	-
Refunding proceeds deposited in escrow	-	-

# UPPER EAST FORK

INTERCEPTOR SYSTEM



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

	November 30, 2024	September 30, 2024	Increase (Decrease)
<b>ASSETS:</b>			
<b>CURRENT ASSETS:</b>			
Current Assets:			
Cash and cash equivalents	\$ 10,995,038	\$ 7,152,735	\$ 3,842,303
Investments	992,330	988,490	3,840
Accounts receivable	-	1,873,996	(1,873,996)
Due from other funds	-	2,706	(2,706)
Prepaid expenses	109,115	201,844	(92,729)
Unbilled receivables	274,975	274,975	-
Total unrestricted assets	<u>12,371,458</u>	<u>10,494,746</u>	<u>1,876,712</u>
Restricted Assets:			
Cash and cash equivalents	18,469,859	12,150,153	6,319,706
Interest receivable	45,649	185,051	(139,402)
Due from other funds	-	950,000	(950,000)
Total restricted assets	<u>18,515,508</u>	<u>13,285,204</u>	<u>5,230,304</u>
<b>TOTAL CURRENT ASSETS</b>	<b>30,886,966</b>	<b>23,779,950</b>	<b>7,107,016</b>
<b>NONCURRENT ASSETS:</b>			
Restricted assets:			
Cash and cash equivalents	149,372,238	160,841,398	(11,469,160)
Investments	19,383,876	19,962,226	(578,350)
<b>LONG-TERM ASSETS:</b>			
Net capital assets	530,372,341	528,301,501	2,070,840
<b>TOTAL NONCURRENT ASSETS</b>	<u>699,128,455</u>	<u>709,105,125</u>	<u>(9,976,670)</u>
<b>TOTAL ASSETS</b>	<u>730,015,421</u>	<u>732,885,075</u>	<u>(2,869,654)</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
Deferred pension inflow	1,155,802	1,155,802	-
Deferred loss on refundings	821,519	858,887	(37,368)
Deferred OPEB inflow	176,408	176,408	-
<b>TOTAL DEFERRED OUTFLOWS OF RESOURCES</b>	<u>2,153,729</u>	<u>2,191,097</u>	<u>(37,368)</u>
<b>TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>	<u>732,169,150</u>	<u>735,076,172</u>	<u>(2,907,022)</u>
<b>LIABILITIES:</b>			
<b>CURRENT LIABILITIES:</b>			
Payable from Unrestricted Assets:			
Accounts payable and other liabilities	1,778,202	3,479,142	(1,700,940)
Due to other funds	950	1,043,122	(1,042,172)
Customer advance payments	6,423,990	1,774,952	4,649,038
Due to cities	1,541,963	-	1,541,963
Total payable from unrestricted assets	<u>9,745,105</u>	<u>6,297,216</u>	<u>3,447,889</u>
Payable from Restricted Assets:			
Accounts payable	12,404,156	23,781,751	(11,377,595)
Due to other funds	-	66,056	(66,056)
Accrued interest on notes	-	-	-
Accrued interest - revenue bonds	7,130,712	4,753,808	2,376,904
Current portion of notes payable	-	-	-
Current portion of revenue bonds	20,015,000	20,015,000	-
Total payable from restricted assets	<u>39,549,868</u>	<u>48,616,615</u>	<u>(9,066,747)</u>
<b>LONG-TERM LIABILITIES:</b>			
Accrued vacation and sick - less current portion	231,179	231,179	-
Net pension liability	2,330,814	2,330,814	-
Net OPEB Liability	338,691	338,691	-
Long-term debt - less current portion	495,181,116	495,618,395	(437,279)
Total long-term liabilities	<u>498,081,800</u>	<u>498,519,079</u>	<u>(437,279)</u>
<b>TOTAL LIABILITIES</b>	<u>547,376,773</u>	<u>553,432,910</u>	<u>(6,056,137)</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Deferred pension inflow	(49,963)	(49,963)	-
Deferred OPEB inflow	47,012	47,012	-
<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	<u>(2,951)</u>	<u>(2,951)</u>	<u>-</u>
<b>TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES</b>	<u>547,373,822</u>	<u>553,429,959</u>	<u>(6,056,137)</u>
<b>NET POSITION:</b>			
Net investment in capital assets	147,673,043	146,938,245	734,798
Restricted for debt service	36,061,455	32,075,961	3,985,494
Unrestricted	1,060,830	2,632,007	(1,571,177)
<b>TOTAL NET POSITION</b>	<u>\$ 184,795,328</u>	<u>\$ 181,646,213</u>	<u>\$ 3,149,115</u>

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

	<u>Current Month</u>	<u>Year to Date</u>
<b>OPERATING REVENUES:</b>		
Charges for services	\$ 5,345,516	\$ 10,505,608
Deferred charges for services	(584,961)	(1,541,963)
Other operating revenues	8	6,254
Total operating revenue	<u>4,760,563</u>	<u>8,969,899</u>
<b>OPERATING EXPENSES:</b>		
Personnel	264,300	524,353
Chemicals	522,805	739,714
Other operating supplies	43,112	53,070
Electric power	111,389	112,010
Consulting	90,900	90,900
Maintenance	95,463	104,856
Shared services	448,270	896,545
Other operating services	(33,121)	958,669
Total operating expenses excluding depreciation/amortization	<u>1,543,118</u>	<u>3,480,117</u>
<b>EXCESS OF REVENUES OVER EXPENSES BEFORE DEPRECIATION/AMORTIZATION</b>	3,217,445	5,489,782
Depreciation/Amortization expense	896,712	1,793,424
Total depreciation/amortization	<u>896,712</u>	<u>1,793,424</u>
<b>OPERATING INCOME (LOSS)</b>	<u>2,320,733</u>	<u>3,696,358</u>
<b>NONOPERATING REVENUES (EXPENSES):</b>		
Investment income	767,893	1,429,750
Miscellaneous revenue (expense)	-	-
Contribution revenue (expense)	-	-
Gain (loss) on sale of capital assets	-	-
Interest expense	(988,493)	(1,976,993)
Arbitrage rebate and service fees	-	-
Total nonoperating revenue (expenses)	<u>(220,600)</u>	<u>(547,243)</u>
<b>CHANGE IN NET POSITION</b>	<u>2,100,133</u>	<u>3,149,115</u>
<b>NET POSITION, BEGINNING BALANCE</b>	<u>182,695,195</u>	<u>181,646,213</u>
<b>NET POSITION, ENDING BALANCE</b>	<u>\$ 184,795,328</u>	<u>\$ 184,795,328</u>

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

	Current Month	Year to Date
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>		
Cash received from customers	\$ 7,671,448	\$ 17,031,591
Cash received from other funds	-	2,706
Cash received from (paid to) others	-	6,241
Cash paid to suppliers for goods and services	(725,133)	(3,800,060)
Cash paid for employee services	(167,965)	(351,108)
Cash paid to other funds	(405,877)	(902,046)
Net cash provided by operating activities	<u>6,372,473</u>	<u>11,987,324</u>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</b>		
Proceeds from issuance of bonds	-	-
Proceeds from ECP	-	-
Cash paid for capital assets	(2,298,372)	(14,681,086)
Interest paid on notes	-	-
Interest paid on long-term debt	-	-
Principal payments on long-term debt	-	-
Principal payments on notes	-	-
Payments for bond issue costs	-	-
Arbitrage liability	-	(653,138)
Federal program revenues	-	-
Net cash used for capital and related financing activities	<u>(2,298,372)</u>	<u>(15,334,224)</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>		
Sale and maturity of investments	489,648	489,648
Purchases of investments	-	-
Interest received	752,205	1,550,101
Net cash provided by (used for) investing activities	<u>1,241,853</u>	<u>2,039,749</u>
<b>NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS</b>	5,315,954	(1,307,151)
CASH AND CASH EQUIVALENTS - Beginning of year	173,521,181	180,144,286
CASH AND CASH EQUIVALENTS - End of year	<u>\$ 178,837,135</u>	<u>\$ 178,837,135</u>
<b>RECONCILIATION OF TOTAL CASH TO THE STATEMENT OF NET POSITION</b>		
Unrestricted cash and cash equivalents	\$ 10,995,038	\$ 10,995,038
Restricted cash and cash equivalents	167,842,097	167,842,097
<b>RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES:</b>		
Operating income	\$ 2,320,733	\$ 3,696,358
Adjustments to reconcile net income to net cash provided by operating activities:		
Depreciation and amortization	896,712	1,793,424
Change in operating assets and liabilities:		
Accounts receivable and deferred billings	1,127,827	2,013,398
Prepaid expense	-	92,729
Pension deferred outflows	-	-
OPEB deferred outflows	-	-
Net pension liability	-	-
Pension deferred inflows	-	-
OPEB deferred inflows	-	-
Net OPEB liability	-	-
Due to/from other funds	(1,092)	(89,467)
Account payable, accrued liabilities and developers' deposits	179,430	(1,710,119)
Accrued vacation and Accrued sick	-	-
Customers advance payments	1,263,902	4,649,038
Due to Cities	584,961	1,541,963
Total adjustments	<u>4,051,740</u>	<u>8,290,966</u>
Net cash provided by operating activities	<u>\$ 6,372,473</u>	<u>\$ 11,987,324</u>
<b>NONCASH TRANSACTION DISCLOSURES</b>		
Gain (loss) on disposal of capital assets	\$ -	\$ -
Interest capitalized on construction	-	-
Amortization of bond-related items	(199,959)	(399,912)
Change in fair value of investments	(18,964)	127,735
Change in liabilities related to capital assets	-	-
Change in actuarial value of net pension assets/liability	-	-
Refunding bonds issued	-	-
Refunding proceeds deposited in escrow	-	-

# SMALL SYSTEMS

SECTION

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

	November 30, 2024	September 30, 2024	Increase (Decrease)
<b>ASSETS:</b>			
<b>CURRENT ASSETS:</b>			
Unrestricted Assets:			
Cash and cash equivalents	\$ 21,352,069	\$ 14,599,022	\$ 6,753,047
Investments	-	-	-
Accounts receivable	1,667	1,297,147	(1,295,480)
Due from other funds	26,542	1,936,047	(1,909,505)
Prepaid expenses	289,711	499,496	(209,785)
Unbilled receivables	573,324	573,324	-
Total unrestricted assets	<u>22,243,313</u>	<u>18,905,036</u>	<u>3,338,277</u>
Restricted Assets:			
Cash and cash equivalents	20,949,374	15,355,792	5,593,582
Investments	-	-	-
Interest receivable	280,277	535,605	(255,328)
Due from other funds	-	2,898,915	(2,898,915)
Total restricted assets	<u>21,229,651</u>	<u>18,790,312</u>	<u>2,439,339</u>
<b>TOTAL CURRENT ASSETS</b>	<u>43,472,964</u>	<u>37,695,348</u>	<u>5,777,616</u>
<b>NONCURRENT ASSETS:</b>			
Restricted Assets:			
Cash and cash equivalents	154,131,105	129,444,429	24,686,676
Investments	53,449,628	58,642,125	(5,192,497)
LONG-TERM ASSETS:			
Net capital assets	<u>328,801,033</u>	<u>326,816,690</u>	<u>1,984,343</u>
<b>TOTAL NONCURRENT ASSETS</b>	<u>536,381,766</u>	<u>514,903,244</u>	<u>21,478,522</u>
<b>TOTAL ASSETS</b>	<u>579,854,730</u>	<u>552,598,592</u>	<u>27,256,138</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
Deferred pension outflow	3,690,119	3,690,119	-
Deferred loss on refunding	467,365	494,911	(27,546)
Deferred OPEB outflow	498,218	498,218	-
<b>TOTAL DEFERRED OUTFLOWS OF RESOURCES</b>	<u>4,655,702</u>	<u>4,683,248</u>	<u>(27,546)</u>
<b>TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>	<u>584,510,432</u>	<u>557,281,840</u>	<u>27,228,592</u>
<b>LIABILITIES:</b>			
<b>CURRENT LIABILITIES:</b>			
Payable from Unrestricted Assets:			
Accounts payable and other liabilities	7,725,641	11,127,157	(3,401,516)
Due to other funds	136,366	2,849,676	(2,713,310)
Customer advance payments	7,469,935	1,336,384	6,133,551
Current notes payable	-	-	-
Due to cities	3,185,433	-	3,185,433
Total payable from unrestricted assets	<u>18,517,375</u>	<u>15,313,217</u>	<u>3,204,158</u>
Payable from Restricted Assets:			
Accounts payable	6,540,868	9,523,110	(2,982,242)
Due to other funds	-	2,246,385	(2,246,385)
Accrued interest - revenue bonds	7,144,753	4,763,171	2,381,582
Current portion of revenue bonds	16,015,000	15,255,000	760,000
Total payable from restricted assets	<u>29,700,621</u>	<u>31,787,666</u>	<u>(2,087,045)</u>
LONG-TERM LIABILITIES:			
Accrued vacation and sick - less current portion	491,566	491,566	-
Net pension liability	7,136,788	7,136,788	-
Net OPEB liability	952,156	952,156	-
Lease and SBITA liability	44,464	44,464	-
Long-term debt - less current portion	393,614,616	369,983,706	23,630,910
Total long-term liabilities	<u>402,239,590</u>	<u>378,608,680</u>	<u>23,630,910</u>
<b>TOTAL LIABILITIES</b>	<u>450,457,586</u>	<u>425,709,563</u>	<u>24,748,023</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Deferred pension inflow	(30,757)	(30,757)	-
Deferred OPEB inflow	157,153	157,153	-
Deferred Grant Income	1,000,000	1,000,000	-
<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	<u>1,126,396</u>	<u>1,126,396</u>	<u>-</u>
<b>TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES</b>	<u>451,583,982</u>	<u>426,835,959</u>	<u>24,748,023</u>
<b>NET POSITION:</b>			
Net investments in capital assets	91,882,260	93,140,558	(1,258,298)
Restricted for debt service	42,836,821	38,579,529	4,257,292
Unrestricted	(1,792,631)	(1,274,206)	(518,425)
<b>TOTAL NET POSITION</b>	<u>\$ 132,926,450</u>	<u>\$ 130,445,881</u>	<u>\$ 2,480,569</u>

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

	<u>Current Month</u>	<u>Year to Date</u>
<b>OPERATING REVENUES:</b>		
Charges for services	\$ 5,744,858	\$ 11,489,722
Deferred charges for services	(400,244)	(3,185,433)
Other operating revenues	28,746	83,016
Total operating revenue	<u>5,373,360</u>	<u>8,387,305</u>
<b>OPERATING EXPENSES:</b>		
Personnel	719,152	1,404,122
Chemicals	236,274	279,684
Other operating supplies	152,563	160,369
Electric power	204,141	216,255
Consulting	23,341	23,341
Maintenance	132,887	152,143
Shared Services	660,517	1,321,015
Other operating services	397,678	113,092
Total operating expenses excluding depreciation and amortization	<u>2,526,553</u>	<u>3,670,021</u>
<b>EXCESS OF REVENUES OVER EXPENSES BEFORE DEPRECIATION AND AMORTIZATION</b>	2,846,807	4,717,284
Depreciation/Amortization expense	752,111	1,504,884
Total depreciation and amortization	<u>752,111</u>	<u>1,504,884</u>
<b>OPERATING INCOME (LOSS)</b>	<u>2,094,696</u>	<u>3,212,400</u>
<b>NONOPERATING REVENUES (EXPENSES):</b>		
Investment income	931,540	1,473,820
Contributions in aid of construction	-	-
Miscellaneous revenue (expense)	-	-
Grant Income	-	-
Contribution revenue (expense)	-	-
Gain (loss) on sale of capital assets	-	-
Interest expense - long term debt	(1,100,698)	(2,205,651)
Arbitrage rebate and service fees	-	-
Total nonoperating revenue (expenses)	<u>(169,158)</u>	<u>(731,831)</u>
<b>CHANGE IN NET POSITION</b>	<u>1,925,538</u>	<u>2,480,569</u>
<b>NET POSITION, BEGINNING BALANCE</b>	<u>131,000,912</u>	<u>130,445,881</u>
<b>NET POSITION, ENDING BALANCE</b>	<u>\$ 132,926,450</u>	<u>\$ 132,926,450</u>

**SMALL SYSTEMS  
STATEMENT OF CASH FLOWS  
FOR THE TWO MONTHS ENDED NOVEMBER 30, 2024**

	Current Month	Year to Date
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>		
Cash received from customers	\$ 13,615,981	\$ 18,940,847
Cash received from other funds	-	-
Cash received from (paid to) others	-	25,524
Cash paid to suppliers for goods and services	(831,587)	(4,123,613)
Cash paid for employee services	(433,635)	(880,996)
Cash paid to other funds	(825,674)	(1,746,401)
Net cash provided by operating activities	<u>11,525,085</u>	<u>12,215,361</u>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</b>		
Proceeds from (for) the issuance of bonds	-	24,997,460
Cash paid for capital assets	(3,450,409)	(6,513,979)
Loan from Water	-	-
Interest paid on long-term debt	-	-
Principal payments on long-term debt	-	-
Payments from (for) bond issue costs	-	(403,070)
Arbitrage rebate and service fees	-	-
Grant Income	-	-
Net cash used for capital and related financing activities	<u>(3,450,409)</u>	<u>18,080,411</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>		
Sale and maturity of investments	2,448,242	4,946,007
Purchase of investments	-	-
Interest received	943,798	1,791,526
Net cash provided by (used for) investing activities	<u>3,392,040</u>	<u>6,737,533</u>
<b>NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS</b>	11,466,716	37,033,305
CASH AND CASH EQUIVALENTS - Beginning of year	184,965,832	159,399,243
CASH AND CASH EQUIVALENTS - End of year	<u>\$ 196,432,548</u>	<u>\$ 196,432,548</u>
<b>RECONCILIATION OF TOTAL CASH TO THE STATEMENT OF NET POSITION</b>		
Unrestricted cash and cash equivalents	\$ 21,352,069	\$ 21,352,069
Restricted cash and cash equivalents	175,080,479	175,080,479
<b>RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES:</b>		
Operating income	\$ 2,094,696	3,212,400
Adjustments to reconcile net income to net cash provided by operating activities:		
Depreciation and Amortization	752,111	1,504,884
Change in operating assets and liabilities:		
Accounts receivable and deferred billings	6,479,632	1,550,808
Prepaid expense	-	209,785
Pension deferred outflows	-	-
OPEB deferred outflows	-	-
Net pension liability	-	-
Pension deferred inflows	-	-
OPEB deferred inflows	-	-
Net OPEB liability	-	-
Lease and SBITA liability	-	-
Due to/from other funds	(14,546)	(122,382)
Accts payable, accrued liabilities and developers deposits	337,401	(3,459,118)
Accrued vacation and Accrued sick	-	-
Customers advance payments	1,475,547	6,133,551
Due to Cities	400,244	3,185,433
Total adjustments	<u>9,430,389</u>	<u>9,002,961</u>
Net cash provided by operating activities	<u>\$ 11,525,085</u>	<u>\$ 12,215,361</u>
<b>NONCASH TRANSACTION DISCLOSURES</b>		
Gain (loss) on disposal of capital assets	-	-
Interest capitalized on construction	-	-
Amortization of bond-related items	(90,091)	(175,932)
Change in fair value of investments	(16,750)	307,349
Change in liabilities related to capital assets	-	-
Change in actuarial value of net pension assets	-	-
Refunding bonds issued	-	-
Refunding proceeds deposited in escrow	-	-

# SCHEDULES OF CASH

AND INVESTMENTS



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

FUND	CASH	INVESTMENTS AT COST	TOTAL
CONSTRUCTION FUNDS:			
Regional Water System - Capital Improvement Fund	\$ -	\$ 117,143,195	\$ 117,143,195
Regional Water System - 2017 SWIFT - LBCR	500,283	503,810	1,004,093
Regional Water System - 2017 SWIFT - TRT & DIST	-	738,087	738,087
Regional Water System - 2018 SWIFT - LBCR	-	5,501,559	5,501,559
Regional Water System - 2018 SWIFT - TRT & DIST	-	1,054,628	1,054,628
Regional Water System - 2018A SWIFT - LBCR	-	4,937,490	4,937,490
Regional Water System - 2018A SWIFT - TRT & DIST	-	11,797,107	11,797,107
Regional Water System - 2019 SWIFT - LBCR	-	19,572,395	19,572,395
Regional Water System - 2019 SWIFT - TRT & DIST	-	21,098,058	21,098,058
Regional Water System - 2023 SWIFT - CNST/ESC	-	144,457,556	144,457,556
Regional Water System - 2019	-	13,258,547	13,258,547
Regional Water System - 2021	-	10,702,233	10,702,233
Regional Water System - 2023 SWIFT - TRT & DIST	-	379,403,599	379,403,599
Regional Water System - 2018 SWIFT - WORKING CAPITAL	-	26,583,042	26,583,042
Regional Water System - 2018A SWIFT - WORKING CAPITAL	-	11,396,096	11,396,096
Regional Wastewater System - Capital Improvement Fund	-	9,051,453	9,051,453
Regional Wastewater System - 2019	-	724,650	724,650
Regional Wastewater System - 2020A	-	3,382,213	3,382,213
Regional Wastewater System - 2021A	-	537,694	537,694
Regional Wastewater System - 2020 CWSRF	-	100,653,748	100,653,748
Regional Wastewater System - 2020 CWSRF - CNST/ESC	-	54,356,590	54,356,590
Regional Wastewater System - 2021 CWSRF	-	594,944	594,944
Regional Wastewater System - 2021 CWSRF - CNST/ESC	-	36,769,100	36,769,100
Regional Solid Waste System - Capital Improvement Fund	-	18,822,182	18,822,182
Regional Solid Waste System - 2022	-	704,468	704,468
Regional Solid Waste System - 2023	-	16,723,644	16,723,644
Upper East Fork Interceptor System - Capital Improvement Fund	-	5,787,608	5,787,608
Upper East Fork Interceptor System - 2018	-	4,651,445	4,651,445
Upper East Fork Interceptor System - 2019	-	14,928,223	14,928,223
Upper East Fork Interceptor System - 2020	-	21,767,230	21,767,230
Upper East Fork Interceptor System - 2021	-	6,455,305	6,455,305
Upper East Fork Interceptor System - 2024	-	87,797,798	87,797,798
Buffalo Creek Interceptor - Capital Improvement Fund	-	72,157	72,157
Buffalo Creek Interceptor - 2020	-	1,961,242	1,961,242
Buffalo Creek Interceptor - 2024	0	7,584,912	7,584,912
Buffalo Creek Interceptor - 2022 CWSRF	-	1,733,787	1,733,787
Buffalo Creek Interceptor - 2022 PF CWSRF - CNST/ESC	-	1,115,421	1,115,421
Buffalo Creek Interceptor - 2022 CWSRF - CNST/ESC	-	38,070,335	38,070,335
Lower East Fork Interceptor - Capital Improvement Fund	-	167,232	167,232
McKinney Interceptor - Capital Improvement Fund	-	23,497	23,497
Muddy Creek WWTP - Capital Improvement Fund	-	317,096	317,096
Muddy Creek WWTP - 2019	-	68,636	68,636
Muddy Creek WWTP - 2021	-	2,717,592	2,717,592
Muddy Creek WWTP - 2024	-	74,427,978	74,427,978
Mustang Creek Interceptor - Capital Improvement Fund	-	573,877	573,877
Mustang Creek Interceptor - 2020	-	853,187	853,187
Mustang Creek Interceptor - 2024	-	23,238,600	23,238,600
Panther Creek Wastewater Treatment Plant - Capital Improvement Fund	-	672,820	672,820
Panther Creek Wastewater Treatment Plant - 2020	-	127,389	127,389
Parker Creek WW Interceptor System - Capital Improvement Fund	-	683,907	683,907
Parker Creek Parallel WW Interceptor System - Capital Improvement Fund	-	2,975	2,975
Sabine Creek Wastewater Treatment Plant - Capital Improvement Fund	-	5,227	5,227
Sabine Creek Wastewater Treatment Plant - 2022	-	23,159,321	23,159,321
Sabine Creek WW Interceptor System - Capital Improvement Fund	-	117,882	117,882
Stewart Creek West Wastewater Treatment Plant - Capital Improvement Fund	-	901,893	901,893
<b>TOTAL</b>	<b>\$ 500,283</b>	<b>\$ 1,330,452,657</b>	<b>\$ 1,330,952,940</b>

# SCHEDULES OF CASH AND INVESTMENTS

NORTH TEXAS MUNICIPAL WATER DISTRICT

## SCHEDULE OF CASH AND INVESTMENTS NOVEMBER 30, 2024

FUND	CASH	INVESTMENTS	
		AT COST	TOTAL
<b>CONSTRUCTION FUNDS - ECP:</b>			
Regional Water System - ECP	\$ -	\$ 7,351,801	\$ 7,351,801
Regional Wastewater System - ECP	-	4,740,110	4,740,110
Upper East Fork Interceptor - ECP	-	937,036	937,036
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ 13,028,947</b>	<b>\$ 13,028,947</b>
<b>TOTAL CONSTRUCTION FUNDS:</b>	<b>\$ 500,283</b>	<b>\$ 1,343,481,603</b>	<b>\$ 1,343,981,886</b>
<b>INTEREST AND SINKING FUNDS:</b>			
Regional Water System	\$ -	\$ 86,815,813	\$ 86,815,813
Regional Wastewater System	-	24,838,333	24,838,333
Regional Solid Waste System	-	2,346,070	2,346,070
Upper East Fork Interceptor System	-	18,469,859	18,469,859
Buffalo Creek Interceptor	-	2,673,819	2,673,819
Lower East Fork Interceptor	-	624,105	624,105
Muddy Creek Wastewater Treatment Plant	-	5,920,147	5,920,147
Mustang Creek Interceptor System	-	2,612,990	2,612,990
Panther Creek Wastewater Treatment Plant	-	3,234,359	3,234,359
Parker Creek Parallel Interceptor	-	113,391	113,391
Rockwall - Heath Water Storage Facilities	-	4,920	4,920
Rockwall South (Buffalo) Wastewater Treatment Plant - 2008	-	135,957	135,957
Rockwall Water Pump Station Facilities	-	84,218	84,218
Sabine Creek Wastewater Treatment Plant	-	2,545,931	2,545,931
Stewart Creek West Wastewater Treatment Plant - 2015	-	2,594,589	2,594,589
Terrell Water Transmission Facilities	-	404,948	404,948
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ 153,419,450</b>	<b>\$ 153,419,450</b>
<b>INTEREST AND SINKING FUNDS - ECP:</b>			
Regional Water System - ECP	\$ -	\$ 817,462	\$ 817,462
Regional Wastewater System - ECP	-	598,476	598,476
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ 1,415,938</b>	<b>\$ 1,415,938</b>
<b>TOTAL INTEREST AND SINKING FUNDS:</b>	<b>\$ -</b>	<b>\$ 154,835,388</b>	<b>\$ 154,835,388</b>
<b>DEBT SERVICE RESERVE FUNDS:</b>			
Regional Water System	\$ -	\$ 151,115,388	\$ 151,115,388
Regional Wastewater System	-	37,898,553	37,898,553
Regional Solid Waste System	-	5,703,158	5,703,158
Upper East Fork Interceptor System	-	24,571,413	24,571,413
Buffalo Creek Interceptor	-	4,233,425	4,233,425
Lower East Fork Interceptor	-	1,378,003	1,378,003
Muddy Creek Wastewater Treatment Plant	-	6,044,581	6,044,581
Mustang Creek Interceptor System	-	2,866,337	2,866,337
Panther Creek Wastewater Treatment Plant	-	1,725,150	1,725,150
Parker Creek Parallel Interceptor	-	211,454	211,454
Rockwall - Heath Water Storage Facilities	-	232,968	232,968
Rockwall South (Buffalo) Wastewater Treatment Plant - 2008	-	257,402	257,402
Rockwall Water Pump Station Facilities	-	177,830	177,830
Sabine Creek Wastewater Treatment Plant	-	5,959,320	5,959,320
Stewart Creek West Wastewater Treatment Plant - 2015	-	5,044,880	5,044,880
Terrell Water Transmission Facilities	-	802,187	802,187
<b>TOTAL DEBT SERVICE RESERVE FUNDS</b>	<b>\$ -</b>	<b>\$ 248,222,049</b>	<b>\$ 248,222,049</b>
<b>ARBITRAGE LIABILITY FUNDS:</b>			
Regional Water System - 2019 SWIFT	\$ -	\$ 1,143,677	\$ 1,143,677
Regional Water System - 2019A	-	1,081,378	1,081,378
Regional Water System - 2021A	-	9,331	9,331
Regional Water System - 2023 ECP	-	75,140	75,140

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

FUND	CASH	INVESTMENTS AT COST	TOTAL
<b>ARBITRAGE LIABILITY FUNDS (Continued):</b>			
Regional Wastewater System - 2020A	\$ -	\$ 30,658	\$ 30,658
Regional Wastewater System - 2020 CWSRF	-	2,377,317	2,377,317
Regional Wastewater System - 2021 CWSRF	-	2,025,555	2,025,555
Regional Wastewater System - 2023 ECP	-	53,455	53,455
Regional Solid Waste System - 2022	-	69,214	69,214
Regional Solid Waste System - 2023	-	119,332	119,332
Upper East Fork Interceptor System - 2019	-	1,261	1,261
Upper East Fork Interceptor System - 2020	-	195,315	195,315
Upper East Fork Interceptor System - 2023 ECP	-	33,406	33,406
Buffalo Creek Interceptor - 2019	-	6,958	6,958
Buffalo Creek Interceptor - 2022 CWSRF	-	675,806	675,806
Lower East Fork Interceptor	-	1,312	1,312
Muddy Creek Regional Wastewater System - 2016	-	3,119	3,119
Muddy Creek Regional Wastewater System - 2019	-	-	-
Muddy Creek Regional Wastewater System - 2021	-	2,902	2,902
Mustang Creek Interceptor - 2020	-	10,847	10,847
Panther Creek Regional Wastewater System - 2020	-	30,452	30,452
Sabine Creek Regional Wastewater System - 2022	-	337,371	337,371
<b>TOTAL ARBITRAGE LIABILITY FUNDS</b>	<b>\$ -</b>	<b>\$ 8,283,805</b>	<b>\$ 8,283,805</b>
<b>RESERVE FOR MAINTENANCE ESCROW FUNDS:</b>			
Regional Water System - Chapman	\$ -	\$ 679,158	\$ 679,158
Regional Water System - Contingency	-	27,901,724	27,901,724
Regional Wastewater System	-	8,429,406	8,429,406
Regional Solid Waste System	-	4,065,206	4,065,206
Upper East Fork Interceptor System	-	3,854,993	3,854,993
Buffalo Creek Interceptor	-	382,095	382,095
Forney Interceptor	-	20,533	20,533
Kaufman Four - One Water Distribution Facilities	-	74,143	74,143
Lavon Wastewater Treatment Plant	-	34,645	34,645
Lower East Fork Interceptor	-	176,063	176,063
McKinney Interceptor	-	17,441	17,441
Muddy Creek Interceptor	-	47,756	47,756
Muddy Creek Wastewater Treatment Plant	-	11,172	11,172
Mustang Creek Interceptor	-	187,608	187,608
Panther Creek Wastewater Treatment Plant	-	406,090	406,090
Parker Creek Interceptor	-	31,181	31,181
Parker Creek Parallel Interceptor	-	36,444	36,444
Plano Water Transmission Facilities	-	290,727	290,727
Rockwall North (Squabble) Wastewater Treatment Plant	-	15,904	15,904
Rockwall South (Buffalo) Wastewater Treatment Plant	-	120,101	120,101
Sabine Creek Interceptor	-	44,385	44,385
Sabine Creek Wastewater Treatment Plant	-	14,251	14,251
Seis Lagos Wastewater Treatment Plant	-	22,575	22,575
Stewart Creek West Wastewater Treatment Plant	-	96,173	96,173
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ 46,959,773</b>	<b>\$ 46,959,773</b>
<b>EQUIPMENT REPLACEMENT ESCROW FUNDS:</b>			
Regional Solid Waste System	\$ -	\$ 18,361,536	\$ 18,361,536
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ 18,361,536</b>	<b>\$ 18,361,536</b>
<b>PREVENTATIVE MAINTENANCE ESCROW FUNDS:</b>			
Regional Wastewater System	\$ -	\$ 509,277	\$ 509,277
Upper East Fork Interceptor System	-	1,179,280	1,179,280
Buffalo Creek Interceptor	-	1,578,788	1,578,788
Farmersville Wastewater Treatment Plant	-	-	-
Forney Interceptor	-	595,059	595,059

# SCHEDULES OF CASH AND INVESTMENTS

NORTH TEXAS MUNICIPAL WATER DISTRICT

## SCHEDULE OF CASH AND INVESTMENTS NOVEMBER 30, 2024

FUND	CASH	INVESTMENTS AT COST	TOTAL
PREVENTATIVE MAINTENANCE ESCROW FUNDS (Continued):			
Lavon Wastewater Treatment Plant	\$ -	\$ 16,230	\$ 16,230
Lower East Fork Interceptor	-	596,835	596,835
McKinney Interceptor	-	366,719	366,719
Muddy Creek Interceptor	-	423,505	423,505
Muddy Creek Wastewater Treatment Plant	-	537,990	537,990
Mustang Creek Interceptor	-	308,357	308,357
Panther Creek Wastewater Treatment Plant	-	381,546	381,546
Parker Creek Interceptor	-	612,265	612,265
Parker Creek Parallel Interceptor	-	167,250	167,250
Rockwall South (Buffalo) Wastewater Treatment Plant	-	23,476	23,476
Sabine Creek Interceptor	-	437,263	437,263
Sabine Creek Wastewater Treatment Plant	-	49,270	49,270
Seis Lagos Wastewater Treatment Plant	-	8,917	8,917
Stewart Creek West Wastewater Treatment Plant	-	534,949	534,949
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ 8,326,975</b>	<b>\$ 8,326,975</b>
SUPPORT SERVICES CONTINGENCY:			
Support Services	\$ -	\$ 5,139,379	\$ 5,139,379
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ 5,139,379</b>	<b>\$ 5,139,379</b>
<b>TOTAL ESCROW FUNDS:</b>	<b>\$ -</b>	<b>\$ 78,787,664</b>	<b>\$ 78,787,664</b>
OPERATING FUNDS:			
Support Services	\$ 2,328,218	\$ 3,245,683	\$ 5,573,901
Regional Water System	2,370,348	69,085,742	71,456,090
Regional Wastewater System	2,345,697	15,464,913	17,810,610
Regional Solid Waste System	2,368,034	1,480,754	3,848,788
Upper East Fork Interceptor System	2,342,883	6,073,754	8,416,636
Buffalo Creek Interceptor	288	571,653	571,942
Farmersville Wastewater Treatment Plant	-	66,892	66,892
Forney Interceptor	85	437,748	437,833
Kaufman Four-One Water Distribution Facilities	-	11,830	11,830
Lavon Wastewater Treatment Plant	183	100,917	101,100
Lower East Fork Interceptor	3,242	2,306,125	2,309,367
McKinney Interceptor	8	43,377	43,385
Muddy Creek Interceptor	38	94,926	94,965
Muddy Creek Wastewater Treatment Plant	3,475	1,490,924	1,494,399
Mustang Creek Interceptor System	493	676,940	677,432
Panther Creek Wastewater Treatment Plant	2,005	1,698,369	1,700,375
Parker Creek Interceptor	17	43,663	43,680
Parker Creek Parallel Interceptor	26	24,107	24,133
Plano Water Transmission Facilities	2	7,254	7,255
Rockwall - Heath Water Storage Facilities	-	14,869	14,869
Rockwall North (Squabble) Wastewater Treatment Plant	-	165,328	165,328
Rockwall South (Buffalo) Wastewater Treatment Plant	-	620,194	620,194
Rockwall Water Pump Station Facilities	0	10,254	10,254
Sabine Creek Interceptor	-	11,051	11,051
Sabine Creek Wastewater Treatment Plant	298	896,379	896,677
Seis Lagos Wastewater Treatment Plant	65	74,663	74,728
Stewart Creek West Wastewater Treatment Plant	2,632	1,676,268	1,678,900
Terrell Water Transmission Facilities	76	61,232	61,308
Small Wastewater Treatment Plants	(18,936)*	-	(18,936)
Wastewater Pretreatment Program	143	379,729	379,872
Insurance	325,240	8,698,328	9,023,568
<b>TOTAL OPERATING FUNDS</b>	<b>\$ 12,074,559</b>	<b>\$ 115,533,864</b>	<b>\$ 127,608,424</b>
<b>GRAND TOTAL</b>	<b>\$ 12,574,842 *</b>	<b>\$ 1,949,144,373</b>	<b>\$ 1,961,719,216</b>

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

**Available Capital Funding**

<u>System</u>	<u>Projected Available At FY End</u>
<b>Regional Water</b>	
Capital Improvement - Cash Funded	\$15,160,115
Construction - Bond Funded	1,773,249
TWDB Construction - Bond Funded	36,373,959
	\$53,307,322
<b>Regional Wastewater</b>	
Capital Improvement - Cash Funded	\$7,931,447
Construction - Bond Funded	842,992
TWDB Construction - Bond Funded	24,080,149
	\$32,854,588
<b>Upper East Fork Interceptor</b>	
Capital Improvement - Cash Funded	\$6,361,262
Construction - Bond Funded	2,947,527
	\$9,308,789
<b>Regional Solid Waste</b>	
Capital Improvement - Cash Funded	\$2,673,446
Construction - Bond Funded	638,389
	\$3,311,834
<b>Muddy Creek Wastewater Treatment Plant</b>	
Capital Improvement - Cash Funded	\$310,296
Construction - Bond Funded	8,123,197
	\$8,433,493
<b>Panther Creek Wastewater Treatment Plant</b>	
Capital Improvement - Cash Funded	\$286,248
Construction - Bond Funded	58,757
	\$345,005
<b>Sabine Creek Wastewater Treatment Plant</b>	
Capital Improvement - Cash Funded	\$5,227
Construction - Bond Funded	4,728,259
	\$4,733,486
<b>Stewart Creek Wastewater Treatment Plant</b>	
Capital Improvement - Cash Funded	\$558,100
<b>Buffalo Creek Interceptor</b>	
Capital Improvement - Cash Funded	\$72,157
Construction - Bond Funded	2,177,775
TWDB Construction - Bond Funded	3,629,543
	\$5,879,474
<b>Lower East Fork Interceptor</b>	
Capital Improvement - Cash Funded	\$1,000,572
<b>Mckinney Interceptor</b>	
Capital Improvement - Cash Funded	\$6,066

**Available Capital Funding (continued)**

<u>System</u>	<u>Expected Available At FY End</u>
<b>Mustang Creek Interceptor</b>	
Capital Improvement - Cash Funded	\$736,307
Construction - Bond Funded	2,381,281
	<hr/>
	\$3,117,589
<b>Parker Creek Interceptor</b>	
Capital Improvement - Cash Funded	\$840,026
<b>Parker Creek Parallel Interceptor</b>	
Capital Improvement - Cash Funded	\$2,975
<b>Sabine Creek Interceptor</b>	
Capital Improvement - Cash Funded	\$111,087

**EXTENDABLE COMMERCIAL PAPER**

<b>Regional Water</b>		<b>Regional Wastewater</b>		<b>Upper East Fork Interceptor</b>	
Program Size	\$700M	Program Size	\$400M	Program Size	\$150M
<b>Balances (\$M)</b>		<b>Balances (\$M)</b>		<b>Balances (\$M)</b>	
Appropriated	\$496	Appropriated	\$220	Appropriated	\$19
Total Outstanding Balance	\$104	Total Outstanding Balance	\$73	Total Outstanding Balance	\$-
Current Cash Balance	\$7	Current Cash Balance	\$5	Current Cash Balance	\$-
Current Weighted Avg Rate	3.45%	Current Weighted Avg Rate	3.45	Current Weighted Avg Rate	0.00%