



Bois d'Arc Lake Overall Dam Site



NORTH
TEXAS
MUNICIPAL
WATER
DISTRICT

MONTHLY FINANCIAL STATEMENTS AS OF OCTOBER 31, 2024



WATER
SERVICES



WASTEWATER
SERVICES



SOLID WASTE
SERVICES



Leonard Water
Treatment Plant



Sister Grove Regional Water
Resource Recovery Facility



121 Regional
Disposal Facility

THIS PAGE INTENTIONALLY LEFT BLANK

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
---	----

THIS PAGE INTENTIONALLY LEFT BLANK

BUDGET SUMMARY

SECTION

BUDGET SUMMARY

NORTH TEXAS MUNICIPAL WATER DISTRICT

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

	Original Budget	Amended Budget	YTD Actual	% Of Amended	Remaining Amended
Revenues:					
Sales:					
Water	\$ 501,722,610	\$ 501,722,610	\$ 41,811,116	8.3%	\$ 459,911,494
Wastewater	127,082,665	127,082,665	10,270,742	8.1%	116,811,923
Interceptor	64,555,180	64,555,180	5,160,092	8.0%	59,395,088
Solid Waste	37,292,595	37,292,595	3,393,207	9.1%	33,899,388
Sewer	67,099,265	67,099,265	5,591,615	8.3%	61,507,650
Total Sales	797,752,315	797,752,315	66,226,773	8.3%	731,525,543
Other Revenues	17,774,800	17,774,800	6,282,484	35.3%	11,492,315
Interest Income	4,009,850	4,009,850	472,842	11.8%	3,537,008
Grand Total	<u>\$ 819,536,965</u>	<u>\$ 819,536,965</u>	<u>\$ 72,982,099</u>	<u>8.9%</u>	<u>\$ 746,554,866</u>
Expenditures:					
Personnel	\$ 131,019,410	\$ 131,019,410	\$ 9,223,937	7.0%	\$ 121,795,473
Supplies:					
Fuel	4,050,660	4,050,660	211,889	5.2%	3,838,771
Chemicals	84,553,675	84,553,675	3,678,071	4.3%	80,875,604
Other	26,053,200	26,057,580	719,591	2.8%	25,337,989
Total Supplies	114,657,535	114,661,915	4,609,551	4.0%	110,052,364
Services:					
Consulting	12,976,115	12,976,115	11,083	0.1%	12,965,032
Insurance	6,765,590	6,765,590	2,124,774	31.4%	4,640,816
Landfill Service Fees	6,048,750	6,048,750	351,228	5.8%	5,697,522
Maintenance	38,241,965	38,241,965	204,562	0.5%	38,037,403
Power	31,456,830	31,456,830	(204,630)	-0.7%	31,661,460
Shared Services	79,793,680	79,784,460	6,648,672	8.3%	73,135,788
Water Purchases	6,555,410	6,555,410	651,702	9.9%	5,903,708
Other	22,140,955	22,140,955	1,392,105	6.3%	20,748,850
Shared Services Allocation	(84,984,430)	(85,206,628)	(5,707,233)	6.7%	(79,499,394)
Total Services	118,994,865	118,763,448	5,472,263	4.6%	113,291,185
Capital Outlay	18,862,000	19,079,818	-	0.0%	19,079,818
Escrow	1,460,505	1,460,505	121,662	8.3%	1,338,843
Capital Improvement Fund	41,753,700	41,753,700	3,479,442	8.3%	38,274,258
Debt Service	393,527,855	393,527,855	32,024,164	8.1%	361,503,691
Grand Total	<u>\$ 820,275,870</u>	<u>\$ 820,266,650</u>	<u>\$ 54,931,018</u>	<u>6.7%</u>	<u>\$ 765,335,632</u>
Revenues Over / (Under) Expenditures	<u>\$ (738,905)</u>	<u>\$ (729,685)</u>	<u>\$ 18,051,081</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
OCTOBER 31, 2024

	Original Budget	Amended Budget	YTD Actual	% Of Amended	Remaining Amended
Revenues:					
Shared Service Revenues:					
Indirect Cost Allocation	\$ 72,783,630	\$ 72,783,630	\$ 6,064,220	8.3%	\$ 66,719,410
Inspectors	4,000,000	4,000,000	347,839	8.7%	3,652,161
Lab Services	7,010,050	7,010,050	584,452	8.3%	6,425,598
Total Shared Services Revenue	83,793,680	83,793,680	6,996,511	8.3%	76,797,169
Miscellaneous	89,925	307,743	1,418,191	460.8%	(1,110,448)
Interest Income	138,965	138,965	20,275	14.6%	118,690
Grand Total	<u>\$ 84,022,570</u>	<u>\$ 84,240,388</u>	<u>\$ 8,434,977</u>	<u>10.0%</u>	<u>\$ 75,805,411</u>
Expenditures:					
Personnel	\$ 62,788,295	\$ 62,788,295	\$ 4,403,972	7.0%	\$ 58,384,323
Supplies:					
Fuel	550,760	550,760	37,985	6.9%	512,775
Chemicals	20,495	20,495	-	0.0%	20,495
Other	6,861,185	6,865,565	337,846	4.9%	6,527,719
Total Supplies	7,432,440	7,436,820	375,831	5.1%	7,060,989
Services:					
Consulting	2,521,520	2,521,520	50,197	2.0%	2,471,323
Insurance	852,650	852,650	420,664	49.3%	431,986
Maintenance	1,824,465	1,824,465	44,020	2.4%	1,780,445
Power	143,800	143,800	-	0.0%	143,800
Shared Services	-	-	-	-	-
Other	7,258,260	7,258,260	412,550	5.7%	6,845,710
Total Services	12,600,695	12,600,695	927,430	7.4%	11,673,265
Capital Outlay	2,163,000	2,380,818	-	0.0%	2,380,818
Escrow	-	-	-	-	-
Capital Improvement Fund	-	-	-	-	-
Debt Service	-	-	-	-	-
Grand Total	<u>\$ 84,984,430</u>	<u>\$ 85,206,628</u>	<u>\$ 5,707,233</u>	<u>6.7%</u>	<u>\$ 79,499,394</u>
Revenues Over/ (Under) Expenditures	<u>\$ (961,860)</u>	<u>\$ (966,240)</u>	<u>\$ 2,727,743</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

NORTH TEXAS MUNICIPAL WATER DISTRICT

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

	Original Budget	Amended Budget	YTD Actual	% Of Amended	Remaining Amended
Revenues:					
Water Sales:					
Members	\$ 397,720,962	\$ 397,720,962	\$ 33,143,419	8.3%	\$ 364,577,543
Customers	103,982,158	103,982,158	8,665,178	8.3%	95,316,980
Retail Customers	17,440	17,440	2,519	14.4%	14,921
Raw Water Sales	2,050	2,050	-	0.0%	2,050
Total Water Sales	501,722,610	501,722,610	41,811,116	8.3%	459,911,494
Other Revenues					
Miscellaneous	213,830	213,830	1,493,979	698.7%	(1,280,150)
Total Other	213,830	213,830	1,493,979	698.7%	(1,280,150)
Interest Income	2,708,025	2,708,025	360,322	13.3%	2,347,703
Grand Total	<u>\$ 504,644,465</u>	<u>\$ 504,644,465</u>	<u>\$ 43,665,417</u>	<u>8.7%</u>	<u>\$ 460,979,048</u>
Expenditures:					
Personnel	\$ 20,099,730	\$ 20,099,730	\$ 1,342,370	6.7%	\$ 18,757,360
Supplies:					
Fuel	396,435	396,435	6,858	1.7%	389,577
Chemicals	65,671,905	65,671,905	3,030,682	4.6%	62,641,223
Other	7,457,100	7,457,100	125,837	1.7%	7,331,263
Total Supplies	73,525,440	73,525,440	3,163,377	4.3%	70,362,063
Services:					
Consulting	5,408,400	5,408,400	(39,114)	-0.7%	5,447,514
Insurance	3,583,275	3,583,275	919,125	25.7%	2,664,150
Landfill Service Fees	-	-	-	0.0%	-
Maintenance	24,619,295	24,619,295	85,272	0.3%	24,534,023
Power	22,428,330	22,428,330	(227,090)	-1.0%	22,655,420
Shared Services	43,394,370	43,420,045	3,618,338	8.3%	39,801,707
Water Purchases	6,555,410	6,555,410	651,702	9.9%	5,903,708
Other	5,251,485	5,251,485	97,334	1.9%	5,154,151
Total Services	111,240,565	111,266,240	5,105,568	4.6%	106,160,672
Capital Outlay	5,787,000	5,787,000	-	0.0%	5,787,000
Escrow	-	-	-	-	-
Capital Improvement Fund	37,300,000	37,300,000	3,108,326	8.3%	34,191,674
Debt Service	257,430,635	257,430,635	21,005,741	8.2%	236,424,894
Grand Total	<u>\$ 505,383,370</u>	<u>\$ 505,409,045</u>	<u>\$ 33,725,383</u>	<u>6.7%</u>	<u>\$ 471,683,662</u>
Revenue Over / (Under) Expenditures	<u>\$ (738,905)</u>	<u>\$ (764,580)</u>	<u>\$ 9,940,034</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
OCTOBER 31, 2024

	Original Budget	Amended Budget	YTD Actual	% Of Amended	Remaining Amended
Revenues:					
Wastewater Sales:					
Members	\$ 123,219,575	\$ 123,219,575	\$ 10,268,298	8.3%	\$ 112,951,277
Customers	3,863,090	3,863,090	2,444	0.1%	3,860,646
Total Wastewater Sales	127,082,665	127,082,665	10,270,742	8.1%	116,811,923
Miscellaneous	563,180	563,180	1,277,544	226.8%	(714,364)
Interest Income	617,765	617,765	59,108	9.6%	558,658
Grand Total	<u>\$ 128,263,610</u>	<u>\$ 128,263,610</u>	<u>\$ 11,607,394</u>	<u>9.0%</u>	<u>\$ 116,656,216</u>
Expenditures:					
Personnel	\$ 19,563,905	\$ 19,563,905	\$ 1,425,411	7.3%	\$ 18,138,494
Supplies:					
Fuel	647,130	647,130	31,512	4.9%	615,618
Chemicals	8,713,505	8,713,505	387,070	4.4%	8,326,435
Other	5,020,895	5,020,895	58,406	1.2%	4,962,489
Total Supplies	14,381,530	14,381,530	476,987	3.3%	13,904,543
Services:					
Consulting	1,151,350	1,151,350	-	0.0%	1,151,350
Insurance	1,272,590	1,272,590	344,661	27.1%	927,929
Landfill Service Fees	4,817,380	4,817,380	270,105	5.6%	4,547,275
Maintenance	3,254,660	3,254,660	20,883	0.6%	3,233,777
Power	4,687,500	4,687,500	-	0.0%	4,687,500
Shared Services	16,863,025	16,839,505	1,403,282	8.3%	15,436,223
Other	3,384,790	3,384,790	449,580	13.3%	2,935,210
Total Services	35,431,295	35,407,775	2,488,510	7.0%	32,919,265
Capital Outlay	2,469,800	2,469,800	-	0.0%	2,469,800
Escrow	-	-	-	-	-
Capital Improvement Fund	-	-	-	-	-
Debt Service	56,417,080	56,417,080	4,519,668	8.0%	51,897,412
Grand Total	<u>\$ 128,263,610</u>	<u>\$ 128,240,090</u>	<u>\$ 8,910,577</u>	<u>6.9%</u>	<u>\$ 119,329,513</u>
Revenue Over / (Under) Expenditures	<u>\$ -</u>	<u>\$ 23,520</u>	<u>\$ 2,696,817</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

NORTH TEXAS MUNICIPAL WATER DISTRICT

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

	Original Budget	Amended Budget	YTD Actual	% Of Amended	Remaining Amended
Revenues:					
Solid Waste Sales:					
Members	\$ 26,858,880	\$ 26,858,880	\$ 2,238,239	8.3%	\$ 24,620,641
Customers	10,433,715	10,433,715	1,154,968	11.1%	9,278,747
Total Solid Waste Sales	37,292,595	37,292,595	3,393,207	9.1%	33,899,388
Other Revenues:					
Sludge Disposal	4,228,750	4,228,750	351,228	8.3%	3,877,522
Composting	720,000	720,000	-	0.0%	720,000
Gas Royalties	2,300,000	2,300,000	182,278	7.9%	2,117,722
Miscellaneous	5,411,980	5,411,980	841,031	15.5%	4,570,949
Total Other Revenues	12,660,730	12,660,730	1,374,536	10.9%	11,286,194
Interest Income	153,445	153,445	16,489	10.7%	136,956
Grand Total	\$ 50,106,770	\$ 50,106,770	\$ 4,784,233	9.5%	\$ 45,322,537
Expenditures:					
Personnel	\$ 15,231,220	\$ 15,231,220	\$ 1,107,163	7.3%	\$ 14,124,057
Supplies:					
Fuel	2,254,265	2,254,265	131,831	5.8%	2,122,434
Chemicals	284,000	284,000	-	0.0%	284,000
Other	3,388,040	3,388,040	183,441	5.4%	3,204,599
Total Supplies	5,926,305	5,926,305	315,272	5.3%	5,611,033
Services:					
Consulting	981,600	981,600	-	0.0%	981,600
Insurance	461,855	461,855	253,519	54.9%	208,336
Maintenance	1,372,250	1,372,250	25,738	1.9%	1,346,512
Power	218,400	218,400	9,726	4.5%	208,674
Shared Services	6,208,760	6,219,470	518,280	8.3%	5,701,190
Other	3,972,890	3,972,890	168,059	4.2%	3,804,831
Total Services	13,215,755	13,226,465	975,321	7.4%	12,251,144
Capital Outlay	7,142,000	7,142,000	-	0.0%	7,142,000
Escrow	-	-	-	-	-
Capital Improvement Fund	820,000	820,000	68,326	8.3%	751,674
Debt Service	7,771,490	7,771,490	646,113	8.3%	7,125,377
Grand Total	\$ 50,106,770	\$ 50,117,480	\$ 3,112,195	6.2%	\$ 47,005,285
Revenue Over / (Under) Expenditures	\$ -	\$ (10,710)	\$ 1,672,038		

* 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
OCTOBER 31, 2024

	Original Budget	Amended Budget	YTD Actual	% Of Amended	Remaining Amended
Revenues:					
Wastewater Sales:					
Members	\$ 61,900,950	\$ 61,900,950	\$ 5,319,798	8.6%	\$ 56,581,152
Customers	2,654,230	2,654,230	(159,706)	-6.0%	2,813,936
Total Wastewater Sales	64,555,180	64,555,180	5,160,092	8.0%	59,395,088
Other Revenues:					
Miscellaneous	624,190	624,190	49,746	8.0%	574,444
Total Other	624,190	624,190	49,746	8.0%	574,444
Interest Income	263,870	263,870	20,703	7.8%	243,167
Grand Total	<u>\$ 65,443,240</u>	<u>\$ 65,443,240</u>	<u>\$ 5,230,541</u>	<u>8.0%</u>	<u>\$ 60,212,699</u>
Expenditures:					
Personnel	\$ 3,580,450	\$ 3,580,450	\$ 260,053	7.3%	\$ 3,320,397
Supplies:					
Fuel	117,545	117,545	962	0.8%	116,583
Chemicals	6,862,515	6,862,515	216,909	3.2%	6,645,606
Other	813,620	813,620	8,997	1.1%	804,623
Total Supplies	7,793,680	7,793,680	226,868	2.9%	7,566,812
Services					
Consulting	1,668,500	1,668,500	-	0.0%	1,668,500
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	9,393	0.2%	3,901,617
Power	1,425,000	1,425,000	621	0.0%	1,424,379
Shared Services	5,398,400	5,379,245	448,275	8.3%	4,930,970
Other	326,080	326,080	15,996	4.9%	310,084
Total Services	12,939,365	12,920,210	542,754	4.2%	12,377,456
Capital Outlay	605,000	605,000	-	0.0%	605,000
Escrow	-	-	-	-	-
Capital Improvement Fund	1,723,700	1,723,700	143,638	8.3%	1,580,062
Debt Service	38,801,045	38,801,045	3,100,226	8.0%	35,700,819
Grand Total	<u>\$ 65,443,240</u>	<u>\$ 65,424,085</u>	<u>\$ 4,273,539</u>	<u>6.5%</u>	<u>\$ 61,150,546</u>
Revenue Over / (Under) Expenditures	<u>\$ -</u>	<u>\$ 19,155</u>	<u>\$ 957,002</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

NORTH TEXAS MUNICIPAL WATER DISTRICT

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

	Original Budget	Amended Budget	YTD Actual	% Of Amended	Remaining Amended
Revenues:					
Wastewater Sales					
Sewer / Interceptor Facilities	\$ 66,113,495	\$ 66,113,495	\$ 5,509,461	8.3%	\$ 60,604,034
Water Facilities	985,770	985,770	82,154	8.3%	903,616
Total Sales	67,099,265	67,099,265	5,591,615	8.3%	61,507,650
Other Revenues:					
Pretreatment	1,838,995	1,838,995	153,249	8.3%	1,685,746
Debt Acquisition	344,830	344,830	28,734	8.3%	316,096
Miscellaneous	1,529,045	1,529,045	1,904,695	124.6%	(375,650)
Total Other Revenues	3,712,870	3,712,870	2,086,678	56.2%	1,626,192
Interest Income	266,745	266,745	16,221	6.1%	250,524
Grand Total	<u>\$ 71,078,880</u>	<u>\$ 71,078,880</u>	<u>\$ 7,694,514</u>	<u>10.8%</u>	<u>\$ 63,384,366</u>
Expenditures:					
Personnel	\$ 9,755,810	\$ 9,755,810	\$ 684,968	7.0%	\$ 9,070,842
Supplies:					
Fuel	84,525	84,525	2,742	3.2%	81,783
Chemicals	3,001,255	3,001,255	43,409	1.4%	2,957,846
Other	2,512,360	2,512,360	5,065	0.2%	2,507,295
Total Supplies	5,598,140	5,598,140	51,216	0.9%	5,546,924
Services:					
Consulting	1,244,745	1,244,745	-	0.0%	1,244,745
Insurance	391,040	391,040	118,336	30.3%	272,704
Landfill Service Fees	1,225,175	1,225,175	81,123	6.6%	1,144,052
Maintenance	3,260,285	3,260,285	19,256	0.6%	3,241,029
Power	2,553,800	2,553,800	12,114	0.5%	2,541,686
Shared Services	7,929,125	7,926,195	660,497	8.3%	7,265,698
Other	1,947,450	1,947,450	248,586	12.8%	1,698,864
Total Services	18,551,620	18,548,690	1,139,912	6.1%	17,408,778
Capital Outlay	695,200	695,200	-	0.0%	695,200
Escrow	1,460,505	1,460,505	121,662	8.3%	1,338,843
Capital Improvement Fund	1,910,000	1,910,000	159,152	0	1,750,848
Debt Service	33,107,605	33,107,605	2,752,415	8.3%	30,355,190
Grand Total	<u>\$ 71,078,880</u>	<u>\$ 71,075,950</u>	<u>\$ 4,909,325</u>	<u>6.9%</u>	<u>\$ 66,166,625</u>
Revenue Over / (Under) Expenditures	<u>\$ -</u>	<u>\$ 2,930</u>	<u>\$ 2,785,189</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
OCTOBER 31, 2024

	Original Budget	Amended Budget	YTD Actual	% Of Amended	Remaining Amended
Regional Water System					
Revenues	\$ 504,644,465	\$ 504,644,465	\$ 43,665,417	8.7%	\$ 460,979,048
Expenditures	505,383,370	505,409,045	33,725,383	6.7%	471,683,662
Revenue Over / (Under) Expenditures	(738,905)	(764,580)	9,940,034		
Regional Wastewater System					
Revenues	128,263,610	128,263,610	11,607,394	9.0%	116,656,216
Expenditures	128,263,610	128,240,090	8,910,577	6.9%	119,329,513
Revenue Over / (Under) Expenditures	-	23,520	2,696,817		
Regional Solid Waste System					
Revenues	50,106,770	50,106,770	4,784,233	9.5%	45,322,537
Expenditures	50,106,770	50,117,480	3,112,195	6.2%	47,005,285
Revenue Over / (Under) Expenditures	-	(10,710)	1,672,038		
Upper East Fork Interceptor System					
Revenues	65,443,240	65,443,240	5,230,541	8.0%	60,212,699
Expenditures	65,443,240	65,424,085	4,273,539	6.5%	61,150,546
Revenue Over / (Under) Expenditures	-	19,155	957,002		
Small Systems - Total					
Revenues	71,078,880	71,078,880	7,694,514	10.8%	63,384,366
Expenditures	71,078,880	71,075,950	4,909,325	6.9%	66,166,625
Revenue Over / (Under) Expenditures	-	2,930	2,785,189		
Shared Services Fund					
Revenues	84,022,570	84,240,388	8,434,977	10.0%	75,805,411
Expenditures	84,984,430	85,206,628	5,707,233	6.7%	79,499,394
Revenue Over / (Under) Expenditures	(961,860)	(966,240)	2,727,743		
Plano Water Transmission Facilities					
Revenues	30,430	30,430	3,237	10.6%	27,193
Expenditures	30,430	30,425	290	1.0%	30,135
Revenue Over / (Under) Expenditures	-	5	2,947		
Kaufman 4- 1 Water Distribution Facilities					
Revenues	112,790	112,790	9,413	8.3%	103,377
Expenditures	112,790	112,745	2,511	2.2%	110,234
Revenue Over / (Under) Expenditures	-	45	6,902		
Rockwall - Heath Water Storage Facilities					
Revenues	5,100	5,100	340	6.7%	4,760
Expenditures	5,100	5,105	67	1.3%	5,038
Revenue Over / (Under) Expenditures	-	(5)	273		
Terrell Water Transmission Facilities					
Revenues	731,815	731,815	60,808	8.3%	671,007
Expenditures	731,815	731,820	60,702	8.3%	671,118
Revenue Over / (Under) Expenditures	-	(5)	106		
Rockwall Water Pump Station Facilities					
Revenues	114,670	114,670	9,529	8.3%	105,141
Expenditures	114,670	114,670	9,151	8.0%	105,519
Revenue Over / (Under) Expenditures	\$ -	\$ -	\$ 378		

BUDGET SUMMARY

NORTH TEXAS MUNICIPAL WATER DISTRICT

ALL SYSTEMS BUDGET SUMMARY - BY SYSTEM OCTOBER 31, 2024

	Original Budget	Amended Budget	YTD Actual	% Of Amended	Remaining Amended
South Rockwall WWTP					
Revenues	\$ 2,126,060	\$ 2,126,060	\$ 476,711	22.4%	\$ 1,649,349
Expenditures	2,126,060	2,126,290	106,164	5.0%	2,020,126
Revenue Over / (Under) Expenditures	-	(230)	370,547		
North Rockwall WWTP					
Revenues	1,070,680	1,070,680	89,871	8.4%	980,809
Expenditures	1,070,680	1,070,685	44,248	4.1%	1,026,437
Revenue Over / (Under) Expenditures	-	(5)	45,624		
Panther Creek WWTP					
Revenues	15,666,050	15,666,050	1,381,045	8.8%	14,285,005
Expenditures	15,666,050	15,666,995	1,212,675	7.7%	14,454,320
Revenue Over / (Under) Expenditures	-	(945)	168,370		
Sabine Creek WWTP					
Revenues	8,218,200	8,218,200	678,279	8.3%	7,539,921
Expenditures	8,218,200	8,216,300	612,197	7.5%	7,604,103
Revenue Over / (Under) Expenditures	-	1,900	66,082		
Stewart Creek WWTP					
Revenues	12,628,535	12,628,535	1,261,957	10.0%	11,366,578
Expenditures	12,628,535	12,629,105	810,872	6.4%	11,818,233
Revenue Over / (Under) Expenditures	-	(570)	451,085		
Muddy Creek WWTP					
Revenues	12,207,130	12,207,130	1,094,769	9.0%	11,112,361
Expenditures	12,207,130	12,208,045	865,654	7.1%	11,342,391
Revenue Over / (Under) Expenditures	-	(915)	229,115		
Seis Lagos WWTP					
Revenues	473,170	473,170	39,754	8.4%	433,416
Expenditures	473,170	473,255	27,324	5.8%	445,931
Revenue Over / (Under) Expenditures	-	(85)	12,430		
Farmersville WWTP					
Revenues	-	-	38,813	0.0%	(38,813)
Expenditures	-	-	4,803	0.0%	(4,803)
Revenue Over / (Under) Expenditures	-	-	34,011		
Lavon WWTP					
Revenues	698,865	698,865	58,898	8.4%	639,967
Expenditures	698,865	699,170	47,299	6.8%	651,871
Revenue Over / (Under) Expenditures	-	(305)	11,599		
Forney Interceptor System					
Revenues	765,020	765,020	360,850	47.2%	404,170
Expenditures	765,020	764,735	20,242	2.6%	744,493
Revenue Over / (Under) Expenditures	-	285	340,608		
Lower East Fork Interceptor System					
Revenues	2,561,130	2,561,130	807,781	31.5%	1,753,349
Expenditures	2,561,130	2,560,960	174,012	6.8%	2,386,948
Revenue Over / (Under) Expenditures	\$ -	\$ 170	\$ 633,769		

ALL SYSTEMS
BUDGET SUMMARY - BY SYSTEM
OCTOBER 31, 2024

	Original Budget	Amended Budget	YTD Actual	% Of Amended	Remaining Amended
Muddy Creek Interceptor System					
Revenues	\$ 158,165	\$ 158,165	\$ 13,498	8.5%	\$ 144,667
Expenditures	158,165	158,110	3,156	2.0%	154,954
Revenue Over / (Under) Expenditures	-	55	10,341		
Parker Creek Interceptor System					
Revenues	404,445	404,445	33,772	8.4%	370,673
Expenditures	404,445	404,335	27,791	6.9%	376,544
Revenue Over / (Under) Expenditures	-	110	5,981		
Sabine Creek Interceptor System					
Revenues	67,180	67,180	5,551	8.3%	61,629
Expenditures	67,180	67,245	2,971	4.4%	64,274
Revenue Over / (Under) Expenditures	-	(65)	2,580		
Buffalo Creek Interceptor System					
Revenues	7,106,120	7,106,120	477,631	6.7%	6,628,489
Expenditures	7,106,120	7,102,640	442,966	6.2%	6,659,674
Revenue Over / (Under) Expenditures	-	3,480	34,665		
McKinney Interceptor System					
Revenues	49,800	49,800	4,257	8.5%	45,543
Expenditures	49,800	49,825	1,618	3.2%	48,207
Revenue Over / (Under) Expenditures	-	(25)	2,639		
Mustang Creek Interceptor System					
Revenues	3,773,155	3,773,155	611,123	16.2%	3,162,032
Expenditures	3,773,155	3,771,945	288,591	7.7%	3,483,354
Revenue Over / (Under) Expenditures	-	1,210	322,532		
Parker Creek Parallel Interceptor System					
Revenues	260,245	260,245	21,739	8.4%	238,506
Expenditures	260,245	260,240	19,919	7.7%	240,321
Revenue Over / (Under) Expenditures	-	5	1,820		
Wastewater Pretreatment Program					
Revenues	1,850,125	1,850,125	154,888	8.4%	1,695,237
Expenditures	1,850,125	1,851,305	124,103	6.7%	1,727,202
Revenue Over / (Under) Expenditures	-	(1,180)	30,785		
Total - All Systems					
Revenues	819,536,965	819,536,965	72,982,099	8.9%	746,554,866
Expenditures	820,275,870	820,266,650	54,931,018	6.7%	765,335,632
Revenue Over / (Under) Expenditures	\$ (738,905)	\$ (729,685)	\$ 18,051,081		

* 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
OCTOBER 31, 2024

	October 31, 2024	September 30, 2024	Increase (Decrease)
ASSETS:			
CURRENT ASSETS:			
Unrestricted Assets:			
Cash and cash equivalents	\$ 19,545,777	\$ 19,677,139	\$ (131,362)
Investments	-	-	-
Interest receivable	-	-	-
Accounts receivable	545,074	543,927	1,147
Contracts receivable	30,000	30,000	-
Due from other funds	347,865	1,167,014	(819,149)
Prepaid expenses	-	972,641	(972,641)
Unbilled receivables	5,348,261	5,348,261	-
Total unrestricted assets	25,816,977	27,738,982	(1,922,005)
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	-	1,356,555	(1,356,555)
LONG-TERM ASSETS:			
Net capital assets	28,962,269	29,206,053	(243,784)
TOTAL ASSETS	54,779,246	58,301,590	(3,522,344)
DEFERRED OUTFLOWS OF RESOURCES			
Deferred pension outflow	25,416,160	25,416,160	-
Deferred loss on refunding	-	-	-
Deferred OPEB outflow	3,421,615	3,421,615	-
TOTAL DEFERRED OUTFLOWS OF RESOURCES	28,837,775	28,837,775	-
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	83,617,021	87,139,365	(3,522,344)
LIABILITIES:			
CURRENT LIABILITIES:			
Payable from Unrestricted Assets:			
Accounts payable and other liabilities	12,430,060	16,140,248	(3,710,188)
Due to other funds	48,441	1,422,742	(1,374,301)
Customer advance payments	-	-	-
Due to cities	2,727,743	-	2,727,743
Accrued interest - notes	-	-	-
Current portion of notes	-	-	-
Total payable from unrestricted assets	15,206,244	17,562,990	(2,356,746)
Payable from Restricted Assets:			
Accounts payable	-	-	-
Due to other funds	-	-	-
Accrued interest - revenue bonds	-	-	-
Current portion of revenue bonds	-	-	-
Total payable from restricted assets	-	-	-
LONG-TERM LIABILITIES			
Accrued vacation and sick - less current portion	3,773,834	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	102,500	105,000	(2,500)
Long-term debt - less current portion	-	-	-
Total long-term liabilities	59,768,981	59,771,481	(2,500)
TOTAL LIABILITIES	74,975,225	77,334,471	(2,359,246)
DEFERRED INFLOWS OF RESOURCES			
Deferred pension inflow	613,639	613,639	-
Deferred OPEB inflow	1,104,910	1,104,910	-
Deferred insurance proceeds	-	-	-
TOTAL DEFERRED INFLOWS OF RESOURCES	1,718,549	1,718,549	-
TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	76,693,774	79,053,020	(2,359,246)
NET POSITION:			
Net investment in capital assets	28,962,269	29,206,053	(243,784)
Restricted for debt service	-	-	-
Unrestricted	(22,039,022)	(21,119,708)	(919,314)
TOTAL NET POSITION	\$ 6,923,247	\$ 8,086,345	\$ (1,163,098)

SHARED SERVICES STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION FOR THE ONE MONTH ENDED OCTOBER 31, 2024

	Current Month	Year to Date
OPERATING REVENUES:		
Service fees	\$ -	-
Deferred charges for services	(2,727,743)	(2,727,743)
Intragovernmental	6,996,511	6,996,511
Insurance premiums	1,933,512	1,933,512
Other operating revenues	61,636	61,636
Total operating revenues	6,263,916	6,263,916
OPERATING EXPENSES:		
Personnel	4,403,972	4,403,972
Claims paid	1,538,069	1,538,069
Administrative charges	4,847	4,847
Chemicals	-	-
Other operating supplies	375,831	375,831
Electric power	-	-
Consulting	50,197	50,197
Maintenance	44,020	44,020
Shared services	-	-
Other operating services	833,213	833,213
Total operating expenses excluding depreciation and amortization	7,250,149	7,250,149
EXCESS OF REVENUES OVER EXPENSES BEFORE DEPRECIATION AND AMORTIZATION	(986,233)	(986,233)
Depreciation/Amortization expense	243,783	243,783
Total depreciation and amortization	243,783	243,783
OPERATING INCOME (LOSS)	(1,230,016)	(1,230,016)
NONOPERATING REVENUES (EXPENSES):		
Investment income	20,275	20,275
Miscellaneous revenue (expense)	46,643	46,643
Contribution revenue (expense)	-	-
Gain (loss) on sale of capital assets	-	-
Interest expenses - long term debt	-	-
Total nonoperating revenues (expenses)	66,918	66,918
CHANGE IN NET POSITION	(1,163,098)	(1,163,098)
NET POSITION, BEGINNING BALANCE	8,086,345	8,086,345
NET POSITION, ENDING BALANCE	\$ 6,923,247	\$ 6,923,247

SHARED SERVICES
STATEMENT OF CASH FLOWS
FOR THE ONE MONTH ENDED OCTOBER 31, 2024

	Current Month	Year to Date
CASH FLOWS FROM OPERATING ACTIVITIES:		
Cash received from customers	\$ -	\$ -
Cash received from other funds	7,466,031	7,466,031
Cash received from (paid to) others	405,878	405,878
Cash paid to suppliers for goods and services	(5,093,213)	(5,093,213)
Cash paid for employees for services	(2,986,161)	(2,986,161)
Cash paid to other funds	(9,287)	(9,287)
Net cash provided by operating activities	(216,752)	(216,752)
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:		
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	-	-
CASH FLOWS FROM INVESTING ACTIVITIES:		
Sale and maturity of investments	-	-
Purchase of investments	-	-
Interest received	85,390	85,390
Net cash provided by (used for) investing activities	85,390	85,390
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	(131,362)	(131,362)
CASH AND CASH EQUIVALENTS - Beginning of year	19,677,139	19,677,139
CASH AND CASH EQUIVALENTS - End of year	<u>\$ 19,545,777</u>	<u>\$ 19,545,777</u>
RECONCILIATION OF TOTAL CASH TO THE STATEMENT OF NET POSITION		
Unrestricted cash and cash equivalents	\$ 19,545,777	\$ 19,545,777
Restricted cash and cash equivalents	-	-
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES:		
Operating income	(1,230,016)	(1,230,016)
Adjustments to reconcile net income to net cash provided by operating activities:		
Depreciation and amortization	243,783	243,783
Change in operating assets and liabilities:		
Accounts receivable and deferred billings	(1,147)	(1,147)
Prepaid expenses	972,641	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	801,403	801,403
Accounts payable, accrued liabilities and developers' deposit	(3,731,159)	(3,731,159)
Accrued vacation and Accrued sick	-	-
Customer advance payments	-	-
Due to/from cities	2,727,743	2,727,743
Total adjustments	1,013,264	1,013,264
NET CASH PROVIDED BY OPERATING ACTIVITIES	<u>\$ (216,752)</u>	<u>\$ (216,752)</u>
NONCASH TRANSACTION DISCLOSURES		
Gain (loss) on disposal of capital assets	\$ -	\$ -
Interest capitalized on construction	-	-
Amortization of bond-related items	-	-
Change in fair value of investments	-	-
Change in liabilities related to capital assets	-	-
Change in actuarial value of net pension liability	-	-
Refunding bonds issued	-	-
Refunding proceeds deposited in escrow	-	-

REGIONAL WATER

SYSTEM FUND

WATER SYSTEM
COMPARATIVE STATEMENT OF NET POSITION
OCTOBER 31, 2024

	October 31, 2024	September 30, 2024	Increase (Decrease)
ASSETS:			
CURRENT ASSETS:			
Unrestricted Assets:			
Cash and cash equivalents	\$ 114,275,375	\$ 123,258,736	\$ (8,983,361)
Investments	64,638,250	73,993,680	(8,955,430)
Interest receivable	-	-	-
Accounts receivable	19,177,354	14,577,144	4,600,210
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	203,805,710	223,271,934	(19,466,224)
Restricted Assets:			
Cash and cash equivalents	66,460,983	45,289,759	21,171,224
Investments	-	-	-
Interest receivable	1,768,470	1,692,335	76,135
Accounts receivable	1,954,329	455,861	1,498,468
Due from other funds	-	24,934,275	(24,934,275)
Prepaid expenses	500,685	507,796	(7,111)
Total restricted assets	70,684,467	72,880,026	(2,195,559)
TOTAL CURRENT ASSETS	274,490,177	296,151,960	(21,661,783)
NONCURRENT ASSETS:			
Restricted Assets:			
Cash and cash equivalents	574,573,628	580,346,995	(5,773,367)
Investments	257,519,610	259,239,507	(1,719,897)
LONG-TERM ASSETS:			
Net capital assets	3,710,838,238	3,723,258,728	(12,420,490)
TOTAL NONCURRENT ASSETS	4,542,931,476	4,562,845,230	(19,913,754)
TOTAL ASSETS	4,817,421,653	4,858,997,190	(41,575,537)
DEFERRED OUTFLOWS OF RESOURCES			
Deferred pension outflow	7,149,280	7,149,280	-
Deferred loss on refunding	2,001,532	1,992,985	8,547
Deferred OPEB outflow	878,303	878,303	-
TOTAL DEFERRED OUTFLOWS OF RESOURCES	10,029,115	10,020,568	8,547
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	4,827,450,768	4,869,017,758	(41,566,990)
LIABILITIES:			
CURRENT LIABILITIES:			
Payable from Unrestricted Assets:			
Accounts payable and other liabilities	7,137,907	32,950,614	(25,812,707)
Due to other funds	7,454	25,443,960	(25,436,506)
Customer advance payments	14,205,079	14,205,079	-
Due to cities	9,940,034	-	9,940,034
Total payable from unrestricted assets	31,290,474	72,599,653	(41,309,179)
Payable from Restricted Assets:			
Accounts payable	27,516,176	58,620,987	(31,104,811)
Due to other funds	-	5,297,650	(5,297,650)
Accrued interest on notes	744,193	638,475	105,718
Accrued interest - revenue bonds	16,995,208	8,497,604	8,497,604
Current portion of notes payable	94,000,000	79,000,000	15,000,000
Current portion of revenue bonds	110,205,000	110,205,000	-
Total payable from restricted assets	249,460,577	262,259,716	(12,799,139)
LONG-TERM LIABILITIES			
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	2,851,329,640	2,852,376,346	(1,046,706)
Total long-term liabilities	2,869,652,763	2,870,699,469	(1,046,706)
TOTAL LIABILITIES	3,150,403,814	3,205,558,838	(55,155,024)
DEFERRED INFLOWS OF RESOURCES			
Deferred pension inflow	(8,142)	(8,142)	-
Deferred OPEB inflow	266,468	266,468	-
TOTAL DEFERRED INFLOWS OF RESOURCES	258,326	258,326	-
TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	3,150,662,140	3,205,817,164	(55,155,024)
NET POSITION:			
Net investment in capital assets	1,315,116,180	1,341,432,627	(26,316,447)
Restricted for debt service	200,256,063	188,785,878	11,470,185
Unrestricted	161,416,385	132,982,089	28,434,296
TOTAL NET POSITION	\$ 1,676,788,628	\$ 1,663,200,594	\$ 13,588,034

WATER SYSTEM

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
FOR THE ONE MONTH ENDED OCTOBER 31, 2024

	Current Month	Year to Date
OPERATING REVENUES:		
Water sales, net of surplus	\$ 41,811,815	\$ 41,811,815
Deferred charges for services	(9,940,034)	(9,940,034)
Other operating revenues	68,301	68,301
Total operating revenues	<u>31,940,082</u>	<u>31,940,082</u>
OPERATING EXPENSES:		
Personnel	1,342,370	1,342,370
Chemicals	3,030,682	3,030,682
Other operating supplies	132,695	132,695
Electric power	(227,090)	(227,090)
Wholesale water purchases	651,702	651,702
Consulting	(39,114)	(39,114)
Maintenance	85,272	85,272
Shared services	3,618,338	3,618,338
Other operating services	(3,918,447)	(3,918,447)
Total operating expenses excluding depreciation and amortization	<u>4,676,408</u>	<u>4,676,408</u>
EXCESS OF REVENUES OVER EXPENSES BEFORE DEPRECIATION AND AMORTIZATION	27,263,674	27,263,674
Depreciation/amortization expense	7,847,202	7,847,202
Total depreciation and amortization	<u>7,847,202</u>	<u>7,847,202</u>
OPERATING INCOME (LOSS)	<u>19,416,472</u>	<u>19,416,472</u>
NONOPERATING REVENUES (EXPENSES):		
Investment income	2,216,448	2,216,448
Miscellaneous revenue (expense)	-	-
Grant Income	132,575	132,575
Contribution revenue (expense)	(629,394)	(629,394)
Gain (loss) on sale of capital assets	-	-
Interest expense	(7,548,067)	(7,548,067)
Arbitrage rebate and service fees	-	-
Total nonoperating revenues (expenses)	<u>(5,828,438)</u>	<u>(5,828,438)</u>
CHANGE IN NET POSITION	13,588,034	13,588,034
NET POSITION, BEGINNING BALANCE	<u>1,663,200,594</u>	<u>1,663,200,594</u>
NET POSITION, ENDING BALANCE	<u>\$ 1,676,788,628</u>	<u>\$ 1,676,788,628</u>

WATER SYSTEM

STATEMENT OF CASH FLOWS

FOR THE ONE MONTH ENDED OCTOBER 31, 2024

	Current Month	Year to Date
CASH FLOWS FROM OPERATING ACTIVITIES:		
Cash received from customers	\$ 35,009,942	\$ 35,009,942
Cash received from other funds	-	-
Cash received from (paid to) others	126,994	126,994
Cash paid to suppliers for goods and services	(24,356,057)	(24,356,057)
Cash paid for employees for services	(926,321)	(926,321)
Cash paid to other funds	(4,105,844)	(4,105,844)
Net cash provided by operating activities	5,748,714	5,748,714
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:		
Proceeds from (for) the issuance of bonds		
Cash paid for capital assets	(27,360,835)	(27,360,835)
Proceeds from ECP	15,000,000	15,000,000
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	132,575	132,575
Federal program revenues		
Net cash used for capital and related financing activities	(12,228,260)	(12,228,260)
CASH FLOWS FROM INVESTING ACTIVITIES:		
Sale and maturity of investments	8,991,954	8,991,954
Purchase of investments		
Interest received	3,902,088	3,902,088
Net cash provided by (used for) investing activities	12,894,042	12,894,042
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	6,414,496	6,414,496
CASH AND CASH EQUIVALENTS - Beginning of year	748,895,490	748,895,490
CASH AND CASH EQUIVALENTS - End of year	<u>\$ 755,309,986</u>	<u>\$ 755,309,986</u>
RECONCILIATION OF TOTAL CASH TO THE STATEMENT OF NET POSITION		
Unrestricted cash and cash equivalents	\$ 114,275,375	\$ 114,275,375
Restricted cash and cash equivalents	641,034,611	641,034,611
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES:		
Operating income	\$ 19,416,472	\$ 19,416,472
Adjustments to reconcile net income to net cash provided by operating activities:		
Depreciation and amortization	7,847,202	7,847,202
Change in operating assets and liabilities:		
Accounts receivable and deferred billings	(6,175,511)	(6,175,511)
Prepaid expenses	1,024,799	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	(491,578)	(491,578)
Accounts payable, accrued liabilities and developers' deposit	(25,812,704)	(25,812,704)
Accrued vacation and Accrued sick		
Customer advance payments		
Due to/from cities	9,940,034	9,940,034
Total adjustments	(13,667,758)	(13,667,758)
NET CASH PROVIDED BY OPERATING ACTIVITIES	<u>\$ 5,748,714</u>	<u>\$ 5,748,714</u>
NONCASH TRANSACTION DISCLOSURES		
Gain on disposal of capital assets	\$ -	\$ -
Interest capitalized on construction	-	-
Amortization of bond-related items	-	-
Change in fair value of investments	(1,055,254)	(1,055,254)
Change in liabilities related to capital assets	1,997,065	1,997,065
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
OCTOBER 31, 2024**

	October 31, 2024	September 30, 2024	Increase (Decrease)
ASSETS:			
CURRENT ASSETS:			
Unrestricted Assets:			
Cash and cash equivalents	\$ 21,060,594	\$ 17,430,413	\$ 3,630,181
Investments	1,991,120	1,990,680	440
Accounts receivable	1,159,036	4,111,015	(2,951,979)
Due from other funds	39,723	36,905	2,818
Prepaid expenses	407,963	928,595	(520,632)
Unbilled receivables	1,799,525	1,799,525	-
Total unrestricted assets	26,457,961	26,297,133	160,828
Restricted Assets:			
Cash and cash equivalents	20,933,668	16,339,745	4,593,923
Interest receivable	207,990	308,533	(100,543)
Due from other funds	-	4,663,583	(4,663,583)
Total restricted assets	21,141,658	21,311,861	(170,203)
TOTAL CURRENT ASSETS	47,599,619	47,608,994	(9,375)
NONCURRENT ASSETS:			
Restricted Assets:			
Cash and cash equivalents	224,821,021	221,624,947	3,196,074
Investments	36,736,382	37,042,128	(305,746)
LONG-TERM ASSETS:			
Net capital assets	877,348,840	880,704,010	(3,355,170)
TOTAL NONCURRENT ASSETS	1,138,906,243	1,139,371,085	(464,842)
TOTAL ASSETS	1,186,505,862	1,186,980,079	(474,217)
DEFERRED OUTFLOWS OF RESOURCES			
Deferred pension outflow	8,167,408	8,167,408	-
Deferred loss on refunding	900,739	926,608	(25,869)
Deferred OPEB outflow	935,739	935,739	-
TOTAL DEFERRED OUTFLOWS OF RESOURCES	10,003,886	10,029,755	(25,869)
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	1,196,509,748	1,197,009,834	(500,086)
LIABILITIES:			
CURRENT LIABILITIES:			
Payable from Unrestricted Assets:			
Accounts payable and accrued liabilities	2,755,699	6,507,829	(3,752,130)
Due to other funds	306,438	5,050,125	(4,743,687)
Customer advance payments	10,270,743	4,346,155	5,924,588
Due to cities	2,696,817	-	2,696,817
Total payable from unrestricted assets	16,029,697	15,904,109	125,588
Payable from Restricted Assets:			
Accounts payable	29,971,850	44,857,873	(14,886,023)
Due to other funds	-	51,727	(51,727)
Accrued interest on notes	588,250	482,533	105,717
Accrued interest - revenue bonds	5,508,675	4,406,940	1,101,735
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	133,263,775	131,994,073	1,269,702
LONG-TERM LIABILITIES:			
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	805,761,933	805,927,179	(165,246)
Total long-term liabilities	825,794,916	825,960,162	(165,246)
TOTAL LIABILITIES	975,088,388	973,858,344	1,230,044
DEFERRED INFLOWS OF RESOURCES			
Deferred pension inflow	374,235	374,235	-
Deferred OPEB inflow	325,127	325,127	-
TOTAL DEFERRED INFLOWS OF RESOURCES	699,362	699,362	-
TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	975,787,750	974,557,706	1,230,044
NET POSITION:			
Net investment in capital assets	169,240,106	174,156,114	(4,916,008)
Restricted for debt service	52,682,826	49,532,188	3,150,638
Unrestricted	(1,200,934)	(1,236,174)	35,240
TOTAL NET POSITION	\$ 220,721,998	\$ 222,452,128	\$ (1,730,130)

**REGIONAL WASTEWATER SYSTEM
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
FOR THE ONE MONTH ENDED OCTOBER 31, 2024**

	Current Month	Year to Date
OPERATING REVENUES:		
Charges for services	\$ 10,270,742	\$ 10,270,742
Deferred charges for services	\$ (2,696,817)	(2,696,817)
Other Operating revenues	74,238	74,238
Total operating revenue	<u>7,648,163</u>	<u>7,648,163</u>
OPERATING EXPENSES:		
Personnel	1,425,411	1,425,411
Chemicals	387,070	387,070
Other operating supplies	89,917	89,917
Electric power	-	-
Consulting	-	-
Maintenance	20,883	20,883
Shared services	1,403,282	1,403,282
Other operating services	4,525,448	4,525,448
Total operating expenses excluding depreciation and amortization	<u>7,852,011</u>	<u>7,852,011</u>
EXCESS OF REVENUES OVER EXPENSES BEFORE DEPRECIATION AND AMORTIZATION	(203,848)	(203,848)
Depreciation/amortization expense	1,334,899	1,334,899
Total depreciation and amortization	<u>1,334,899</u>	<u>1,334,899</u>
OPERATING INCOME (LOSS)	<u>(1,538,747)</u>	<u>(1,538,747)</u>
NONOPERATING REVENUES (EXPENSES):		
Investment income	876,693	876,693
Miscellaneous revenue (expense)	-	-
Contributions revenue (expense)	-	-
Gain (loss) on sale of capital assets	-	-
Interest expense	(1,068,076)	(1,068,076)
Arbitrage rebate and service fees	-	-
Total nonoperating revenue (expenses)	<u>(191,383)</u>	<u>(191,383)</u>
CHANGE IN NET POSITION	(1,730,130)	(1,730,130)
NET POSITION, BEGINNING BALANCE	<u>222,452,128</u>	<u>222,452,128</u>
NET POSITION, ENDING BALANCE	<u>\$ 220,721,998</u>	<u>\$ 220,721,998</u>

**REGIONAL WASTEWATER SYSTEM
STATEMENT OF CASH FLOWS
FOR THE ONE MONTH ENDED OCTOBER 31, 2024**

	Current Month	Year to Date
CASH FLOWS FROM OPERATING ACTIVITIES:		
Cash received from customers	\$ 19,141,242	\$ 19,141,242
Cash received from other funds	36,905	36,905
Cash received from (paid to) others	78,808	78,808
Cash paid to suppliers for goods and services	(8,437,818)	(8,437,818)
Cash paid for employee services	(926,646)	(926,646)
Cash paid to other funds	(1,738,870)	(1,738,870)
Net cash provided by operating activities	8,153,621	8,153,621
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:		
Proceeds from the issuance of bonds	-	-
Proceeds from ECP	15,000,000	15,000,000
Cash paid for capital assets	(12,937,622)	(12,937,622)
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	2,062,378	2,062,378
CASH FLOWS FROM INVESTING ACTIVITIES:		
Sale and maturity of investments	-	-
Purchase of investments	-	-
Interest received	1,204,179	1,204,179
Net cash provided by (used for) investing activities	1,204,179	1,204,179
NET INCREASE (DECREASE) IN CASH	11,420,178	11,420,178
CASH AND CASH EQUIVALENTS - Beginning of year	255,395,105	255,395,105
CASH AND CASH EQUIVALENTS - End of year	<u>\$ 266,815,283</u>	<u>\$ 266,815,283</u>
RECONCILIATION OF TOTAL CASH TO THE STATEMENT OF NET POSITION		
Unrestricted cash and cash equivalents	\$ 21,060,594	\$ 21,060,594
Restricted cash and cash equivalents	245,754,689	245,754,689
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES:		
Operating income	\$ (1,538,747)	\$ (1,538,747)
Adjustments to reconcile net income to net cash provided by operating activities:		
Depreciation and amortization	1,334,899	1,334,899
Change in operating assets and liabilities:		
Accounts receivable and deferred billings	3,052,522	3,052,522
Prepaid expense	520,632	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	(82,921)	(82,921)
Accounts payable, accrued liabilities and developers' deposits	(3,754,169)	(3,754,169)
Accrued vacation and Accrued sick	-	-
Customers advance payments	5,924,588	5,924,588
Due to/from Cities	2,696,817	2,696,817
Total adjustments	<u>9,692,368</u>	<u>9,692,368</u>
Net cash provided by operating activities	<u>\$ 8,153,621</u>	<u>\$ 8,153,621</u>
NONCASH TRANSACTION DISCLOSURES		
Gain (loss) on disposal of capital assets	\$ -	\$ -
Interest capitalized on construction	-	-
Amortization of bond-related items	(139,377)	(139,377)
Change in fair value of investments	341,086	341,086
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
OCTOBER 31, 2024**

	October 31, 2024	September 30, 2024	Increase (Decrease)
ASSETS:			
CURRENT ASSETS:			
Unrestricted Assets:			
Cash and cash equivalents	\$ 16,751,169	\$ 15,319,826	\$ 1,431,343
Investments	5,965,100	6,959,890	(994,790)
Accounts receivable	942,895	433,179	509,716
Due from other funds	448,995	433,849	15,146
Prepaid expenses	-	452,205	(452,205)
Unbilled receivables	1,391,620	1,391,620	-
Total unrestricted assets	25,499,779	24,990,569	509,210
Restricted Assets:			
Cash and cash equivalents	1,692,218	1,040,900	651,318
Interest receivable	48,082	94,072	(45,990)
Due from other funds	-	1,806,664	(1,806,664)
Unbilled receivables	10,080,581	10,080,581	-
Total restricted assets	11,820,881	13,022,217	(1,201,336)
TOTAL CURRENT ASSETS	37,320,660	38,012,786	(692,126)
NONCURRENT ASSETS:			
Restricted assets:			
Cash and cash equivalents	37,647,362	37,177,137	470,225
Investments	7,342,556	7,894,264	(551,708)
LONG-TERM ASSETS:			
Net capital assets	140,192,013	140,820,020	(628,007)
TOTAL NONCURRENT ASSETS	185,181,931	185,891,421	(709,490)
TOTAL ASSETS	222,502,591	223,904,207	(1,401,616)
DEFERRED OUTFLOWS OF RESOURCES			
Deferred pension outflow	7,221,340	7,221,340	-
Deferred loss on refundings	527,210	539,258	(12,048)
Deferred OPEB outflow	738,688	738,688	-
TOTAL DEFERRED OUTFLOWS OF RESOURCES	8,487,238	8,499,286	(12,048)
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	230,989,829	232,403,493	(1,413,664)
LIABILITIES:			
CURRENT LIABILITIES:			
Payable from Unrestricted Assets:			
Accounts payable and other liabilities	1,670,542	3,171,363	(1,500,821)
Due to other funds	-	1,825,723	(1,825,723)
Customer advance payments	2,238,251	185,211	2,053,040
Due to cities	1,672,038	-	1,672,038
Total payable from unrestricted assets	5,580,831	5,182,297	398,534
Payable from Restricted Assets:			
Accounts payable	21,793,015	22,000,658	(207,643)
Accrued landfill closure and post-closure care cost	6,983,097	6,983,097	-
Accrued interest payable on revenue bonds	492,922	246,461	246,461
Current portion of revenue bonds	4,980,000	4,980,000	-
Total payable from restricted assets	34,249,034	34,210,216	38,818
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	69,836,591	69,881,192	(44,601)
Total long-term liabilities	88,870,095	88,914,696	(44,601)
TOTAL LIABILITIES	128,699,960	128,307,209	392,751
DEFERRED INFLOWS OF RESOURCES			
Deferred pension inflow	396,035	396,035	-
Deferred OPEB inflow	265,855	265,855	-
TOTAL DEFERRED INFLOWS OF RESOURCES	661,890	661,890	-
TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	129,361,850	128,969,099	392,751
NET POSITION:			
Net investment in capital assets	83,451,290	85,735,449	(2,284,159)
Restricted for debt service	6,895,623	6,528,555	367,068
Unrestricted	11,281,066	11,170,390	110,676
TOTAL NET POSITION	\$ 101,627,979	\$ 103,434,394	\$ (1,806,415)

**REGIONAL SOLID WASTE SYSTEM
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
FOR THE ONE MONTH ENDED OCTOBER 31, 2024**

	Current Month	Year to Date
OPERATING REVENUES:		
Charges for services	\$ 3,744,435	\$ 3,744,435
Deferred charges for services	(1,672,038)	(1,672,038)
Other operating revenues	196,158	196,158
Total operating revenue	2,268,555	2,268,555
OPERATING EXPENSES:		
Personnel	1,107,163	1,107,163
Chemicals	-	-
Other operating supplies	315,272	315,272
Electric power	9,726	9,726
Consulting	-	-
Maintenance	25,738	25,738
Shared services	518,280	518,280
Other operating services	1,401,091	1,401,091
Total operating expenses excluding depreciation/amortization	3,377,270	3,377,270
EXCESS OF REVENUES OVER EXPENSES BEFORE DEPRECIATION/AMORTIZATION	(1,108,715)	(1,108,715)
Depreciation/Amortization expense	620,124	620,124
Total depreciation/amortization	620,124	620,124
OPERATING INCOME (LOSS)	(1,728,839)	(1,728,839)
NONOPERATING REVENUES (EXPENSES)		
Investment income	136,332	136,332
Miscellaneous revenue (expense)	-	-
Contribution revenue (expense)	-	-
Gain (loss) on sale of capital assets	-	-
Interest expense - long term debt	(213,908)	(213,908)
Arbitrage rebate and service fees	-	-
Total nonoperating revenue (expenses)	(77,576)	(77,576)
CHANGE IN NET POSITION	(1,806,415)	(1,806,415)
NET POSITION, BEGINNING BALANCE	103,434,394	103,434,394
NET POSITION, ENDING BALANCE	\$ 101,627,979	\$ 101,627,979

**REGIONAL SOLID WASTE SYSTEM
STATEMENT OF CASH FLOWS
FOR THE ONE MONTH ENDED OCTOBER 31, 2024**

	Current Month	Year to Date
CASH FLOWS FROM OPERATING ACTIVITIES:		
Cash received from customers	\$ 4,928,002	\$ 4,928,002
Cash received from other funds	301,429	301,429
Cash received from (paid to) others	195,741	195,741
Cash paid to suppliers for goods and services	(3,076,394)	(3,076,394)
Cash paid for employee services	(742,787)	(742,787)
Cash paid to other funds	(536,174)	(536,174)
Net cash provided by operating activities	1,069,817	1,069,817
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:		
Proceeds from (for) the issuance of bonds	-	-
Cash paid for capital assets	(279,261)	(279,261)
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	(279,261)	(279,261)
CASH FLOWS FROM INVESTING ACTIVITIES:		
Sale and maturity of investments	1,498,659	1,498,659
Purchases of investments	-	-
Interest received	263,671	263,671
Net cash provided by (used for) investing activities	1,762,330	1,762,330
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	2,552,886	2,552,886
CASH AND CASH EQUIVALENTS - Beginning of year	53,537,863	53,537,863
CASH AND CASH EQUIVALENTS - End of year	<u>\$ 56,090,749</u>	<u>\$ 56,090,749</u>
RECONCILIATION OF TOTAL CASH TO THE STATEMENT OF NET POSITION		
Unrestricted cash and cash equivalents	\$ 16,751,169	\$ 16,751,169
Restricted cash and cash equivalents	39,339,580	39,339,580
PROVIDED BY OPERATING ACTIVITIES:		
Operating income	\$ (1,728,839)	\$ (1,728,839)
Adjustments to reconcile net income to net cash provided by operating activities:		
Depreciation and amortization	620,124	620,124
Change in operating assets and liabilities:		
Accounts receivable and deferred billings	(463,726)	(463,726)
Prepaid expense	452,205	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	(34,205)	(34,205)
Accounts payable, accrued liabilities and developers' deposits	(1,500,820)	(1,500,820)
Accrued vacation and Accrued sick	-	-
Landfill liability	-	-
Customers advance payments	2,053,040	2,053,040
Due to Cities	1,672,038	1,672,038
Total adjustments	2,798,656	2,798,656
Net cash provided by operating activities	<u>\$ 1,069,817</u>	<u>\$ 1,069,817</u>
NONCASH TRANSACTION DISCLOSURES		
Change in landfill liability	\$ -	\$ -
Gain (loss) on disposal of capital assets	-	-
Interest capitalized on construction	-	-
Amortization of bond-related items	(32,553)	(32,553)
Change in fair value of investments	64,867	64,867
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
OCTOBER 31, 2024

	October 31, 2024	September 30, 2024	Increase (Decrease)
ASSETS:			
CURRENT ASSETS:			
Current Assets:			
Cash and cash equivalents	\$ 7,753,791	\$ 7,152,735	\$ 601,056
Investments	989,940	988,490	1,450
Accounts receivable	1,060,580	1,873,996	(813,416)
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	10,188,401	10,494,746	(306,345)
Restricted Assets:			
Cash and cash equivalents	15,304,847	12,150,153	3,154,694
Interest receivable	112,896	185,051	(72,155)
Due from other funds	-	950,000	(950,000)
Total restricted assets	15,417,743	13,285,204	2,132,539
TOTAL CURRENT ASSETS	25,606,144	23,779,950	1,826,194
NONCURRENT ASSETS:			
Restirtcted assets:			
Cash and cash equivalents	150,462,544	160,841,398	(10,378,854)
Investments	19,841,202	19,962,226	(121,024)
LONG-TERM ASSETS:			
Net capital assets	529,452,810	528,301,501	1,151,309
TOTAL NONCURRENT ASSETS	699,756,556	709,105,125	(9,348,569)
TOTAL ASSETS	725,362,700	732,885,075	(7,522,375)
DEFERRED OUTFLOWS OF RESOURCES			
Deferred pension inflow	1,155,802	1,155,802	-
Deferred loss on refundings	840,202	858,887	(18,685)
Deferred OPEB inflow	176,408	176,408	-
TOTAL DEFERRED OUTFLOWS OF RESOURCES	2,172,412	2,191,097	(18,685)
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	727,535,112	735,076,172	(7,541,060)
LIABILITIES:			
CURRENT LIABILITIES:			
Payable from Unrestricted Assets:			
Accounts payable and other liabilities	1,594,318	3,479,142	(1,884,824)
Due to other funds	2,041	1,043,122	(1,041,081)
Customer advance payments	5,160,088	1,774,952	3,385,136
Due to cities	957,002	-	957,002
Total payable from unrestricted assets	7,713,449	6,297,216	1,416,233
Payable from Restricted Assets:			
Accounts payable	12,871,717	23,781,751	(10,910,034)
Due to other funds	-	66,056	(66,056)
Accrued interest on notes	-	-	-
Accrued interest - revenue bonds	5,942,260	4,753,808	1,188,452
Current portion of notes payable	-	-	-
Current portion of revenue bonds	20,015,000	20,015,000	-
Total payable from restricted assets	38,828,977	48,616,615	(9,787,638)
LONG-TERM LIABILITIES:			
Accured 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	495,399,758	495,618,395	(218,637)
Total long-term liabilities	498,300,442	498,519,079	(218,637)
TOTAL LIABILITIES	544,842,868	553,432,910	(8,590,042)
DEFERRED INFLOWS OF RESOURCES			
Deferred pension inflow	(49,963)	(49,963)	-
Deferred OPEB inflow	47,012	47,012	-
TOTAL DEFERRED INFLOWS OF RESOURCES	(2,951)	(2,951)	-
TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	544,839,917	553,429,959	(8,590,042)
NET POSITION:			
Net investment in capital assets	147,801,902	146,938,245	863,657
Restricted for debt service	33,983,864	32,075,961	1,907,903
Unrestricted	909,429	2,632,007	(1,722,578)
TOTAL NET POSITION	\$ 182,695,195	\$ 181,646,213	\$ 1,048,982

UPPER EAST FORK INTERCEPTOR SYSTEM
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
FOR THE ONE MONTH ENDED OCTOBER 31, 2024

	Current Month	Year to Date
OPERATING REVENUES:		
Charges for services	\$ 5,160,092	\$ 5,160,092
Deferred charges for services	(957,002)	(957,002)
Other operating revenues	6,246	6,246
Total operating revenue	4,209,336	4,209,336
OPERATING EXPENSES:		
Personnel	260,053	260,053
Chemicals	216,909	216,909
Other operating supplies	9,958	9,958
Electric power	621	621
Consulting	-	-
Maintenance	9,393	9,393
Shared services	448,275	448,275
Other operating services	991,790	991,790
Total operating expenses excluding depreciation/amortization	1,936,999	1,936,999
EXCESS OF REVENUES OVER EXPENSES BEFORE DEPRECIATION/AMORTIZATION	2,272,337	2,272,337
Depreciation/Amortization expense	896,712	896,712
Total depreciation/amortization	896,712	896,712
OPERATING INCOME (LOSS)	1,375,625	1,375,625
NONOPERATING REVENUES (EXPENSES):		
Investment income	661,857	661,857
Miscellaneous revenue (expense)	-	-
Contribution revenue (expense)	-	-
Gain (loss) on sale of capital assets	-	-
Interest expense	(988,500)	(988,500)
Arbitrage rebate and service fees	-	-
Total nonoperating revenue (expenses)	(326,643)	(326,643)
CHANGE IN NET POSITION	1,048,982	1,048,982
NET POSITION, BEGINNING BALANCE	181,646,213	181,646,213
NET POSITION, ENDING BALANCE	\$ 182,695,195	\$ 182,695,195

UPPER EAST FORK INTERCEPTOR SYSTEM
STATEMENT OF CASH FLOWS
FOR THE ONE MONTH ENDED OCTOBER 31, 2024

	Current Month	Year to Date
CASH FLOWS FROM OPERATING ACTIVITIES:		
Cash received from customers	\$ 9,360,143	\$ 9,360,143
Cash received from other funds	2,706	2,706
Cash received from (paid to) others	6,241	6,241
Cash paid to suppliers for goods and services	(3,074,927)	(3,074,927)
Cash paid for employee services	(183,143)	(183,143)
Cash paid to other funds	(496,169)	(496,169)
Net cash provided by operating activities	5,614,851	5,614,851
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:		
Proceeds from issuance of bonds	-	-
Proceeds from ECP	-	-
Cash paid for capital assets	(12,382,714)	(12,382,714)
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)	(653,138)
Federal program revenues	-	-
Net cash used for capital and related financing activities	(13,035,852)	(13,035,852)
CASH FLOWS FROM INVESTING ACTIVITIES:		
Sale and maturity of investments	-	-
Purchases of investments	-	-
Interest received	797,896	797,896
Net cash provided by (used for) investing activities	797,896	797,896
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	(6,623,105)	(6,623,105)
CASH AND CASH EQUIVALENTS - Beginning of year	180,144,286	180,144,286
CASH AND CASH EQUIVALENTS - End of year	<u>\$ 173,521,181</u>	<u>\$ 173,521,181</u>
RECONCILIATION OF TOTAL CASH TO THE STATEMENT OF NET POSITION		
Unrestricted cash and cash equivalents	\$ 7,753,790	\$ 7,753,790
Restricted cash and cash equivalents	165,767,391	165,767,391
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES:		
Operating income	\$ 1,375,625	\$ 1,375,625
Adjustments to reconcile net income to net cash provided by operating activities:		
Depreciation and amortization	896,712	896,712
Change in operating assets and liabilities:		
Accounts receivable and deferred billings	885,571	885,571
Prepaid expense	92,729	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	(88,375)	(88,375)
Account payable, accrued liabilities and developers' deposits	(1,889,549)	(1,889,549)
Accrued vacation and Accrued sick	-	-
Customers advance payments	3,385,136	3,385,136
Due to Cities	957,002	957,002
Total adjustments	4,239,226	4,239,226
Net cash provided by operating activities	<u>\$ 5,614,851</u>	<u>\$ 5,614,851</u>
NONCASH TRANSACTION DISCLOSURES		
Gain (loss) on disposal of capital assets	\$ -	\$ -
Interest capitalized on construction	-	-
Amortization of bond-related items	(199,953)	(199,953)
Change in fair value of investments	146,699	146,699
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
OCTOBER 31, 2024

	October 31, 2024	September 30, 2024	Increase (Decrease)
ASSETS:			
CURRENT ASSETS:			
Unrestricted Assets:			
Cash and cash equivalents	\$ 12,617,049	\$ 14,599,022	\$ (1,981,973)
Investments	-	-	-
Accounts receivable	6,397,243	1,297,147	5,100,096
Due from other funds	8,905	1,936,047	(1,927,142)
Prepaid expenses	289,711	499,496	(209,785)
Unbilled receivables	573,324	573,324	-
Total unrestricted assets	19,886,232	18,905,036	981,196
Restricted Assets:			
Cash and cash equivalents	18,146,234	15,355,792	2,790,442
Investments	-	-	-
Interest receivable	364,333	535,605	(171,272)
Due from other funds	-	2,898,915	(2,898,915)
Total restricted assets	18,510,567	18,790,312	(279,745)
TOTAL CURRENT ASSETS	38,396,799	37,695,348	701,451
NONCURRENT ASSETS:			
Restricted Assets:			
Cash and cash equivalents	154,202,549	129,444,429	24,758,120
Investments	55,877,651	58,642,125	(2,764,474)
LONG-TERM ASSETS:			
Net capital assets	325,936,970	326,816,690	(879,720)
TOTAL NONCURRENT ASSETS	536,017,170	514,903,244	21,113,926
TOTAL ASSETS	574,413,969	552,598,592	21,815,377
DEFERRED OUTFLOWS OF RESOURCES			
Deferred pension outflow	3,690,119	3,690,119	-
Deferred loss on refunding	481,139	494,911	(13,772)
Deferred OPEB outflow	498,218	498,218	-
TOTAL DEFERRED OUTFLOWS OF RESOURCES	4,669,476	4,683,248	(13,772)
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	579,083,445	557,281,840	21,801,605
LIABILITIES:			
CURRENT LIABILITIES:			
Payable from Unrestricted Assets:			
Accounts payable and other liabilities	7,363,425	11,127,161	(3,763,736)
Due to other funds	133,276	2,849,672	(2,716,396)
Customer advance payments	5,994,388	1,336,384	4,658,004
Current notes payable	-	-	-
Due to cities	2,785,189	-	2,785,189
Total payable from unrestricted assets	16,276,278	15,313,217	963,061
Payable from Restricted Assets:			
Accounts payable	6,367,439	9,523,111	(3,155,672)
Due to other funds	-	2,246,384	(2,246,384)
Accrued interest - revenue bonds	5,953,965	4,763,171	1,190,794
Current portion of revenue bonds	16,015,000	15,255,000	760,000
Total payable from restricted assets	28,336,404	31,787,666	(3,451,262)
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	393,718,481	369,983,706	23,734,775
Total long-term liabilities	402,343,455	378,608,680	23,734,775
TOTAL LIABILITIES	446,956,137	425,709,563	21,246,574
DEFERRED INFLOWS OF RESOURCES			
Deferred pension inflow	(30,757)	(30,757)	-
Deferred OPEB inflow	157,153	157,153	-
Deferred Grant Income	1,000,000	1,000,000	-
TOTAL DEFERRED INFLOWS OF RESOURCES	1,126,396	1,126,396	-
TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	448,082,533	426,835,959	21,246,574
NET POSITION:			
Net investments in capital assets	91,843,489	93,837,553	(1,994,064)
Restricted for debt service	41,110,485	38,579,529	2,530,956
Unrestricted	(1,953,062)	(1,971,201)	18,139
TOTAL NET POSITION	\$ 131,000,912	\$ 130,445,881	\$ 555,031

SMALL SYSTEMS
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
FOR THE ONE MONTH ENDED OCTOBER 31, 2024

	Current Month	Year to Date
OPERATING REVENUES:		
Charges for services	\$ 5,744,864	\$ 5,744,864
Deferred charges for services	(2,785,189)	(2,785,189)
Other operating revenues	54,270	54,270
Total operating revenue	3,013,945	3,013,945
OPERATING EXPENSES:		
Personnel	684,970	684,970
Chemicals	43,410	43,410
Other operating supplies	7,806	7,806
Electric power	12,114	12,114
Consulting	-	-
Maintenance	19,256	19,256
Shared Services	660,498	660,498
Other operating services	(284,586)	(284,586)
Total operating expenses excluding depreciation and amortization	1,143,468	1,143,468
EXCESS OF REVENUES OVER EXPENSES BEFORE DEPRECIATION AND AMORTIZATION	1,870,477	1,870,477
Depreciation/Amortization expense	752,773	752,773
Total depreciation and amortization	752,773	752,773
OPERATING INCOME (LOSS)	1,117,704	1,117,704
NONOPERATING REVENUES (EXPENSES):		
Investment income	542,280	542,280
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	(1,104,953)	(1,104,953)
Arbitrage rebate and service fees	-	-
Total nonoperating revenue (expenses)	(562,673)	(562,673)
CHANGE IN NET POSITION	555,031	555,031
NET POSITION, BEGINNING BALANCE	130,445,881	130,445,881
NET POSITION, ENDING BALANCE	\$ 131,000,912	\$ 131,000,912

SMALL SYSTEMS
STATEMENT OF CASH FLOWS
FOR THE ONE MONTH ENDED OCTOBER 31, 2024

	Current Month	Year to Date
CASH FLOWS FROM OPERATING ACTIVITIES:		
Cash received from customers	\$ 5,324,866	\$ 5,324,866
Cash received from other funds	-	-
Cash received from (paid to) others	25,524	25,524
Cash paid to suppliers for goods and services	(3,292,026)	(3,292,026)
Cash paid for employee services	(447,361)	(447,361)
Cash paid to other funds	(920,727)	(920,727)
Net cash provided by operating activities	<u>690,276</u>	<u>690,276</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:		
Proceeds from (for) the issuance of bonds	24,997,460	24,997,460
Cash paid for capital assets	(3,063,570)	(3,063,570)
Loan from Water	-	-
Interest paid on long-term debt	-	-
Principal payments on long-term debt	-	-
Payments from (for) bond issue costs	(403,070)	(403,070)
Arbitrage rebate and service fees	-	-
Grant Income	-	-
Net cash used for capital and related financing activities	<u>21,530,820</u>	<u>21,530,820</u>
CASH FLOWS FROM INVESTING ACTIVITIES:		
Sale and maturity of investments	2,497,765	2,497,765
Purchase of investments	-	-
Interest received	847,728	847,728
Net cash provided by (used for) investing activities	<u>3,345,493</u>	<u>3,345,493</u>
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	25,566,589	25,566,589
CASH AND CASH EQUIVALENTS - Beginning of year	159,399,243	159,399,243
CASH AND CASH EQUIVALENTS - End of year	<u>\$ 184,965,832</u>	<u>\$ 184,965,832</u>
RECONCILIATION OF TOTAL CASH TO THE STATEMENT OF NET POSITION		
Unrestricted cash and cash equivalents	\$ 12,617,049	\$ 12,617,049
Restricted cash and cash equivalents	172,348,783	172,348,783
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES:		
Operating income	\$ 1,117,704	1,117,704
Adjustments to reconcile net income to net cash provided by operating activities:		
Depreciation and Amortization	752,773	752,773
Change in operating assets and liabilities:		
Accounts receivable and deferred billings	(4,928,824)	(4,928,824)
Prepaid expense	209,785	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	(107,836)	(107,836)
Accts payable, accrued liabilities and developers deposits	(3,796,519)	(3,796,519)
Accrued vacation and Accrued sick	-	-
Customers advance payments	4,658,004	4,658,004
Due to Cities	2,785,189	2,785,189
Total adjustments	<u>(427,428)</u>	<u>(427,428)</u>
Net cash provided by operating activities	<u>\$ 690,276</u>	<u>\$ 690,276</u>
NONCASH TRANSACTION DISCLOSURES		
Gain (loss) on disposal of capital assets	-	-
Interest capitalized on construction	-	-
Amortization of bond-related items	(85,841)	(85,841)
Change in fair value of investments	324,099	324,099
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
OCTOBER 31, 2024

		INVESTMENTS		
FUND	CASH	AT COST	TOTAL	
CONSTRUCTION FUNDS:				
Regional Water System - Capital Improvement Fund	\$ -	\$ 116,150,973	\$ 116,150,973	
Regional Water System - 2017 SWIFT - LBCR	-	501,799	501,799	
Regional Water System - 2017 SWIFT - TRT & DIST	-	735,139	735,139	
Regional Water System - 2018 SWIFT - LBCR	-	5,480,025	5,480,025	
Regional Water System - 2018 SWIFT - TRT & DIST	0	1,052,468	1,052,468	
Regional Water System - 2018A SWIFT - LBCR	0	15,694	15,694	
Regional Water System - 2018A SWIFT - TRT & DIST	-	11,756,298	11,756,298	
Regional Water System - 2019 SWIFT - LBCR	-	19,494,233	19,494,233	
Regional Water System - 2019 SWIFT - TRT & DIST	-	21,013,802	21,013,802	
Regional Water System - 2023 SWIFT - CNST/ESC	-	143,886,376	143,886,376	
Regional Water System - 2019	-	13,464,084	13,464,084	
Regional Water System - 2021	-	10,756,709	10,756,709	
Regional Water System - 2023 SWIFT - TRT & DIST	-	380,229,796	380,229,796	
Regional Water System - 2018 SWIFT - WORKING CAPITAL	-	26,523,197	26,523,197	
Regional Water System - 2018A SWIFT - WORKING CAPITAL	-	16,366,873	16,366,873	
Regional Wastewater System - Capital Improvement Fund	0	9,049,326	9,049,326	
Regional Wastewater System - 2019	-	892,181	892,181	
Regional Wastewater System - 2020A	-	3,557,302	3,557,302	
Regional Wastewater System - 2021A	-	545,694	545,694	
Regional Wastewater System - 2020 CWSRF	-	105,847,958	105,847,958	
Regional Wastewater System - 2020 CWSRF - CNST/ESC	-	54,141,666	54,141,666	
Regional Wastewater System - 2021 CWSRF	-	592,639	592,639	
Regional Wastewater System - 2021 CWSRF - CNST/ESC	-	36,623,716	36,623,716	
Regional Solid Waste System - Capital Improvement Fund	-	18,665,682	18,665,682	
Regional Solid Waste System - 2022	-	757,237	757,237	
Regional Solid Waste System - 2023	3	17,598,387	17,598,390	
Upper East Fork Interceptor System - Capital Improvement Fund	-	5,684,058	5,684,058	
Upper East Fork Interceptor System - 2018	-	4,693,625	4,693,625	
Upper East Fork Interceptor System - 2019	-	14,908,966	14,908,966	
Upper East Fork Interceptor System - 2020	-	22,320,095	22,320,095	
Upper East Fork Interceptor System - 2021	-	6,453,175	6,453,175	
Upper East Fork Interceptor System - 2024	-	88,896,524	88,896,524	
Buffalo Creek Interceptor - Capital Improvement Fund	-	71,868	71,868	
Buffalo Creek Interceptor - 2020	-	1,940,329	1,940,329	
Buffalo Creek Interceptor - 2024	17	7,564,493	7,564,510	
Buffalo Creek Interceptor - 2022 CWSRF	-	1,727,072	1,727,072	
Buffalo Creek Interceptor - 2022 PF CWSRF - CNST/ESC	-	1,111,205	1,111,205	
Buffalo Creek Interceptor - 2022 CWSRF - CNST/ESC	-	37,926,466	37,926,466	
Lower East Fork Interceptor - Capital Improvement Fund	-	83,430	83,430	
McKinney Interceptor - Capital Improvement Fund	-	23,403	23,403	
Muddy Creek WWTP - Capital Improvement Fund	-	315,830	315,830	
Muddy Creek WWTP - 2019	-	68,362	68,362	
Muddy Creek WWTP - 2021	-	2,706,739	2,706,739	
Muddy Creek WWTP - 2024	-	76,083,901	76,083,901	
Mustang Creek Interceptor - Capital Improvement Fund	-	516,301	516,301	
Mustang Creek Interceptor - 2020	0	849,780	849,780	
Mustang Creek Interceptor - 2024	-	23,145,797	23,145,797	
Panther Creek Wastewater Treatment Plant - Capital Improvement Fund	-	670,133	670,133	
Panther Creek Wastewater Treatment Plant - 2020	0	126,880	126,880	
Parker Creek WW Interceptor System - Capital Improvement Fund	-	660,807	660,807	
Parker Creek Parallel WW Interceptor System - Capital Improvement Fund	-	2,963	2,963	
Sabine Creek Wastewater Treatment Plant - Capital Improvement Fund	-	5,206	5,206	
Sabine Creek Wastewater Treatment Plant - 2022	-	24,442,261	24,442,261	
Sabine Creek WW Interceptor System - Capital Improvement Fund	-	117,411	117,411	
Stewart Creek West Wastewater Treatment Plant - Capital Improvement Fund	-	954,004	954,004	
TOTAL	\$ 21	\$ 1,339,770,337	\$ 1,339,770,358	

SCHEDULES OF CASH AND INVESTMENTS

NORTH TEXAS MUNICIPAL WATER DISTRICT

SCHEDULE OF CASH AND INVESTMENTS OCTOBER 31, 2024

FUND	CASH	INVESTMENTS AT COST	TOTAL
CONSTRUCTION FUNDS - ECP:			
Regional Water System - ECP	\$ -	\$ 1,489,276	\$ 1,489,276
Regional Wastewater System - ECP	-	8,851,355	8,851,355
Upper East Fork Interceptor - ECP	-	933,294	933,294
TOTAL	\$ -	\$ 11,273,925	\$ 11,273,925
TOTAL CONSTRUCTION FUNDS:	\$ 21	\$ 1,351,044,262	\$ 1,351,044,283
INTEREST AND SINKING FUNDS:			
Regional Water System	\$ -	\$ 65,674,549	\$ 65,674,549
Regional Wastewater System	-	20,337,556	20,337,556
Regional Solid Waste System	-	1,692,218	1,692,218
Upper East Fork Interceptor System	-	15,304,847	15,304,847
Buffalo Creek Interceptor	-	2,311,819	2,311,819
Lower East Fork Interceptor	-	549,701	549,701
Muddy Creek Wastewater Treatment Plant	-	5,518,255	5,518,255
Mustang Creek Interceptor System	-	2,408,247	2,408,247
Panther Creek Wastewater Treatment Plant	-	2,444,505	2,444,505
Parker Creek Parallel Interceptor	-	96,989	96,989
Rockwall - Heath Water Storage Facilities	-	131	131
Rockwall South (Buffalo) Wastewater Treatment Plant - 2008	-	114,994	114,994
Rockwall Water Pump Station Facilities	-	74,815	74,815
Sabine Creek Wastewater Treatment Plant	-	2,117,960	2,117,960
Stewart Creek West Wastewater Treatment Plant - 2015	-	2,165,968	2,165,968
Terrell Water Transmission Facilities	-	342,850	342,850
TOTAL	\$ -	\$ 121,155,404	\$ 121,155,404
INTEREST AND SINKING FUNDS - ECP:			
Regional Water System - ECP	\$ -	\$ 786,434	\$ 786,434
Regional Wastewater System - ECP	-	596,112	596,112
TOTAL	\$ -	\$ 1,382,546	\$ 1,382,546
TOTAL INTEREST AND SINKING FUNDS:	\$ -	\$ 122,537,950	\$ 122,537,950
DEBT SERVICE RESERVE FUNDS:			
Regional Water System	\$ -	\$ 150,118,238	\$ 150,118,238
Regional Wastewater System	-	37,690,372	37,690,372
Regional Solid Waste System	-	5,683,251	5,683,251
Upper East Fork Interceptor System	-	24,454,192	24,454,192
Buffalo Creek Interceptor	-	4,216,764	4,216,764
Lower East Fork Interceptor	-	1,371,462	1,371,462
Muddy Creek Wastewater Treatment Plant	-	6,040,108	6,040,108
Mustang Creek Interceptor System	-	2,858,413	2,858,413
Panther Creek Wastewater Treatment Plant	-	1,722,237	1,722,237
Parker Creek Parallel Interceptor	-	210,750	210,750
Rockwall - Heath Water Storage Facilities	-	236,950	236,950
Rockwall South (Buffalo) Wastewater Treatment Plant - 2008	-	256,520	256,520
Rockwall Water Pump Station Facilities	-	177,202	177,202
Sabine Creek Wastewater Treatment Plant	-	5,933,752	5,933,752
Stewart Creek West Wastewater Treatment Plant - 2015	-	5,009,915	5,009,915
Terrell Water Transmission Facilities	-	799,062	799,062
TOTAL DEBT SERVICE RESERVE FUNDS	\$ -	\$ 246,779,191	\$ 246,779,191
ARBITRAGE LIABILITY FUNDS:			
Regional Water System - 2019 SWIFT	\$ -	\$ 1,077,103	\$ 1,077,103
Regional Water System - 2019A	-	1,139,155	1,139,155
Regional Water System - 2021A	-	9,294	9,294
Regional Water System - 2023 ECP	-	74,843	74,843

SCHEDULE OF CASH AND INVESTMENTS
OCTOBER 31, 2024

FUND	CASH	INVESTMENTS AT COST	TOTAL
ARBITRAGE LIABILITY FUNDS (Continued):			
Regional Wastewater System - 2020A	\$ -	\$ 30,537	\$ 30,537
Regional Wastewater System - 2020 CWSRF	-	2,367,917	2,367,917
Regional Wastewater System - 2021 CWSRF	-	2,017,546	2,017,546
Regional Wastewater System - 2023 ECP	-	53,244	53,244
Regional Solid Waste System - 2022	-	68,940	68,940
Regional Solid Waste System - 2023	-	118,860	118,860
Upper East Fork Interceptor System - 2019	-	1,256	1,256
Upper East Fork Interceptor System - 2020	-	194,543	194,543
Upper East Fork Interceptor System - 2023 ECP	-	33,274	33,274
Buffalo Creek Interceptor - 2019	-	6,930	6,930
Buffalo Creek Interceptor - 2022 CWSRF	-	673,134	673,134
Lower East Fork Interceptor	-	1,307	1,307
Muddy Creek Regional Wastewater System - 2016	-	3,107	3,107
Muddy Creek Regional Wastewater System - 2019	-	-	-
Muddy Creek Regional Wastewater System - 2021	-	2,890	2,890
Mustang Creek Interceptor - 2020	-	10,804	10,804
Panther Creek Regional Wastewater System - 2020	-	30,332	30,332
Sabine Creek Regional Wastewater System - 2022	-	336,037	336,037
TOTAL ARBITRAGE LIABILITY FUNDS	\$ -	\$ 8,251,051	\$ 8,251,051
RESERVE FOR MAINTENANCE ESCROW FUNDS:			
Regional Water System - Chapman	\$ 112,537	\$ 564,054	\$ 676,591
Regional Water System - Contingency	-	27,796,295	27,796,295
Regional Wastewater System	-	8,397,555	8,397,555
Regional Solid Waste System	-	2,452,175	2,452,175
Upper East Fork Interceptor System	-	3,840,426	3,840,426
Buffalo Creek Interceptor	-	380,651	380,651
Forney Interceptor	-	20,455	20,455
Kaufman Four - One Water Distribution Facilities	-	72,988	72,988
Lavon Wastewater Treatment Plant	-	34,098	34,098
Lower East Fork Interceptor	-	175,398	175,398
McKinney Interceptor	-	17,375	17,375
Muddy Creek Interceptor	-	47,575	47,575
Muddy Creek Wastewater Treatment Plant	-	11,130	11,130
Mustang Creek Interceptor	-	186,899	186,899
Panther Creek Wastewater Treatment Plant	-	404,556	404,556
Parker Creek Interceptor	-	31,063	31,063
Parker Creek Parallel Interceptor	-	36,307	36,307
Plano Water Transmission Facilities	-	289,628	289,628
Rockwall North (Squabble) Wastewater Treatment Plant	-	15,844	15,844
Rockwall South (Buffalo) Wastewater Treatment Plant	-	119,647	119,647
Sabine Creek Interceptor	-	44,218	44,218
Sabine Creek Wastewater Treatment Plant	-	14,197	14,197
Seis Lagos Wastewater Treatment Plant	-	22,074	22,074
Stewart Creek West Wastewater Treatment Plant	-	95,809	95,809
TOTAL	\$ 112,537	\$ 45,070,417	\$ 45,182,954
EQUIPMENT REPLACEMENT ESCROW FUNDS:			
Regional Solid Waste System	\$ -	\$ 18,292,155	\$ 18,292,155
TOTAL	\$ -	\$ 18,292,155	\$ 18,292,155
PREVENTATIVE MAINTENANCE ESCROW FUNDS:			
Regional Wastewater System	\$ -	\$ 507,353	\$ 507,353
Upper East Fork Interceptor System	-	1,174,824	1,174,824
Buffalo Creek Interceptor	-	1,556,193	1,556,193
Farmersville Wastewater Treatment Plant	-	-	-
Forney Interceptor	-	587,405	587,405

SCHEDULES OF CASH AND INVESTMENTS

NORTH TEXAS MUNICIPAL WATER DISTRICT

SCHEDULE OF CASH AND INVESTMENTS OCTOBER 31, 2024

		INVESTMENTS		
FUND	CASH	AT COST	TOTAL	
PREVENTATIVE MAINTENANCE ESCROW FUNDS (Continued):				
Lavon Wastewater Treatment Plant	\$ -	\$ 16,169	\$ 16,169	
Lower East Fork Interceptor	-	594,580	594,580	
McKinney Interceptor	-	365,167	365,167	
Muddy Creek Interceptor	-	421,489	421,489	
Muddy Creek Wastewater Treatment Plant	-	446,161	446,161	
Mustang Creek Interceptor	-	305,945	305,945	
Panther Creek Wastewater Treatment Plant	-	380,104	380,104	
Parker Creek Interceptor	-	607,864	607,864	
Parker Creek Parallel Interceptor	-	163,708	163,708	
Rockwall South (Buffalo) Wastewater Treatment Plant	-	23,388	23,388	
Sabine Creek Interceptor	-	434,778	434,778	
Sabine Creek Wastewater Treatment Plant	-	49,084	49,084	
Seis Lagos Wastewater Treatment Plant	-	8,641	8,641	
Stewart Creek West Wastewater Treatment Plant	-	532,927	532,927	
TOTAL	\$ -	\$ 8,175,780	\$ 8,175,780	
SUPPORT SERVICES CONTINGENCY:				
Support Services	\$ -	\$ 5,151,948	\$ 5,151,948	
TOTAL	\$ -	\$ 5,151,948	\$ 5,151,948	
TOTAL ESCROW FUNDS:	\$ 112,537	\$ 76,690,300	\$ 76,802,838	
OPERATING FUNDS:				
Support Services	\$ 2,724,623	\$ 3,106,857	\$ 5,831,480	
Regional Water System	2,425,383	59,452,132	61,877,515	
Regional Wastewater System	2,577,460	10,902,633	13,480,093	
Regional Solid Waste System	2,591,284	1,363,171	3,954,454	
Upper East Fork Interceptor System	2,562,789	2,764,617	5,327,405	
Buffalo Creek Interceptor	1,191	533,001	534,191	
Farmersville Wastewater Treatment Plant	-	66,737	66,737	
Forney Interceptor	152	404,008	404,160	
Kaufman Four-One Water Distribution Facilities	(22,091)*	27,321	5,230	
Lavon Wastewater Treatment Plant	156	7,634	7,790	
Lower East Fork Interceptor	654	845,122	845,776	
McKinney Interceptor	11	40,600	40,611	
Muddy Creek Interceptor	-	83,209	83,209	
Muddy Creek Wastewater Treatment Plant	(131,673)*	1,667	(130,006)	
Mustang Creek Interceptor System	812	641,302	642,114	
Panther Creek Wastewater Treatment Plant	(1,120,088)*	406	(1,119,682)	
Parker Creek Interceptor	108	56,649	56,757	
Parker Creek Parallel Interceptor	92	23,798	23,890	
Plano Water Transmission Facilities	-	5,231	5,231	
Rockwall - Heath Water Storage Facilities	1	14,878	14,879	
Rockwall North (Squabble) Wastewater Treatment Plant	175	151,635	151,809	
Rockwall South (Buffalo) Wastewater Treatment Plant	232	516,104	516,337	
Rockwall Water Pump Station Facilities	19	9,905	9,924	
Sabine Creek Interceptor	(92,306)*	100,474	8,169	
Sabine Creek Wastewater Treatment Plant	-	692,745	692,745	
Seis Lagos Wastewater Treatment Plant	30	45,777	45,807	
Stewart Creek West Wastewater Treatment Plant	(296,439)*	2,533	(293,907)	
Terrell Water Transmission Facilities	-	60,967	60,967	
Small Wastewater Treatment Plants	(8,192)*	-	(8,192)	
Wastewater Pretreatment Program	193	339,878	340,071	
Insurance	388,314	8,174,035	8,562,349	
TOTAL OPERATING FUNDS	\$ 11,602,889	\$ 90,435,021	\$ 102,037,910	
GRAND TOTAL	\$ 11,715,447 *	\$ 1,895,737,776	\$ 1,907,453,223	

* 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

System	Projected Available At FY End
Regional Water	
Capital Improvement - Cash Funded	\$16,775,528
Construction - Bond Funded	1,655,821
TWDB Construction - Bond Funded	34,063,529
	<u>\$52,494,878</u>
Regional Wastewater	
Capital Improvement - Cash Funded	\$7,903,105
Construction - Bond Funded	833,393
TWDB Construction - Bond Funded	23,309,601
	<u>\$32,046,098</u>
Upper East Fork Interceptor	
Capital Improvement - Cash Funded	\$6,342,166
Construction - Bond Funded	2,594,030
	<u>\$8,936,197</u>
Regional Solid Waste	
Capital Improvement - Cash Funded	\$1,845,374
Construction - Bond Funded	757,413
	<u>\$2,602,787</u>
Muddy Creek Wastewater Treatment Plant	
Capital Improvement - Cash Funded	\$309,030
Construction - Bond Funded	7,774,843
	<u>\$8,083,873</u>
Panther Creek Wastewater Treatment Plant	
Capital Improvement - Cash Funded	\$381,240
Construction - Bond Funded	58,248
	<u>\$439,488</u>
Sabine Creek Wastewater Treatment Plant	
Capital Improvement - Cash Funded	\$5,206
Construction - Bond Funded	4,619,206
	<u>\$4,624,412</u>
Stewart Creek Wastewater Treatment Plant	
Capital Improvement - Cash Funded	\$555,245
Buffalo Creek Interceptor	
Capital Improvement - Cash Funded	\$71,868
Construction - Bond Funded	2,136,460
TWDB Construction - Bond Funded	3,474,743
	<u>\$5,683,072</u>
Lower East Fork Interceptor	
Capital Improvement - Cash Funded	\$1,000,104
Mckinney Interceptor	
Capital Improvement - Cash Funded	\$5,972

Available Capital Funding (continued)

System	Expected Available At FY End
Mustang Creek Interceptor	
Capital Improvement - Cash Funded	\$734,148
Construction - Bond Funded	2,285,071
	<hr/> \$3,019,219
Parker Creek Interceptor	
Capital Improvement - Cash Funded	\$837,344
Parker Creek Parallel Interceptor	
Capital Improvement - Cash Funded	\$2,963
Sabine Creek Interceptor	
Capital Improvement - Cash Funded	\$110,616

EXTENDABLE COMMERCIAL PAPER

Regional Water		Regional Wastewater		Upper East Fork Interceptor	
Program Size	\$700M	Program Size	\$400M	Program Size	\$150M
Balances (\$M)		Balances (\$M)		Balances (\$M)	
Appropriated	\$470	Appropriated	\$220	Appropriated	\$19
Total Outstanding Balance	\$94	Total Outstanding Balance	\$73	Total Outstanding Balance	\$-
Current Cash Balance	\$2	Current Cash Balance	\$9	Current Cash Balance	\$-
Current Weighted Avg Rate	3.46%	Current Weighted Avg Rate	3.46%	Current Weighted Avg Rate	0.00%