Bois d'Arc Lake Overall Dam Site

NORTH TEXAS MUNICIPAL WATER DISTRICT

MONTHLY FINANCIAL STATEMENTS

AS OF FEBRUARY 28, 2025

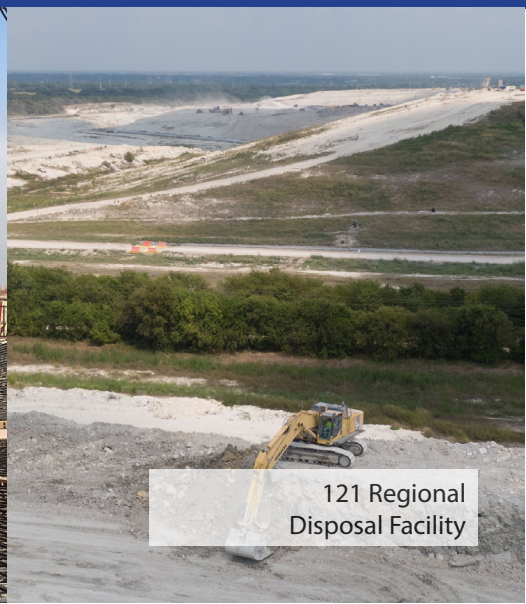
WATER SERVICES

WASTEWATER SERVICES

SOLID WASTE SERVICES

Leonard Water Treatment Plant

Sister Grove Regional Water Resource Recovery Facility



121 Regional Disposal Facility

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BUDGET SUMMARY

SECTION

ALL SYSTEMS
BUDGET SUMMARY - REVENUES AND EXPENDITURES
FEBRUARY 28, 2025

	Original Budget	Amended Budget	YTD Actual	% Of Amended	Remaining Amended
Revenues:					
Sales:					
Water	$ 501,722,610	$ 501,722,610	$ 209,060,467	41.7%	$ 292,662,144
Wastewater	127,082,665	127,082,665	52,664,182	41.4%	74,418,483
Interceptor	64,555,180	64,555,180	26,696,587	41.4%	37,858,593
Solid Waste	37,292,595	37,292,595	16,464,833	44.2%	20,827,762
Sewer	67,099,265	67,099,265	27,958,051	41.7%	39,141,214
Total Sales	797,752,315	797,752,315	332,844,121	41.7%	464,908,195
Other Revenues	17,774,800	22,879,875	10,414,129	45.5%	12,465,745
Interest Income	4,009,850	4,009,850	1,914,007	47.7%	2,095,843
Grand Total	$ 819,536,965	$ 824,642,040	$ 345,172,257	41.9%	$ 479,469,783
Expenditures:					
Personnel	$ 131,019,410	$ 131,019,410	$ 52,648,458	40.2%	$ 78,370,952
Supplies:					
Fuel	4,050,660	4,050,660	1,334,560	32.9%	2,716,100
Chemicals	84,553,675	84,561,675	25,160,695	29.8%	59,400,980
Other	26,053,200	26,520,040	11,696,639	44.1%	14,823,401
Total Supplies	114,657,535	115,132,375	38,191,894	33.2%	76,940,481
Services:					
Consulting	12,976,115	14,707,465	2,646,703	18.0%	12,060,762
Insurance	6,765,590	6,765,590	5,477,251	81.0%	1,288,339
Landfill Service Fees	6,048,750	6,048,750	2,076,135	34.3%	3,972,615
Maintenance	38,241,965	41,120,455	14,072,180	34.2%	27,048,275
Power	31,456,830	31,456,830	10,695,338	34.0%	20,761,492
Shared Services	79,793,680	79,784,460	33,259,780	41.7%	46,524,680
Water Purchases	6,555,410	6,555,410	4,251,736	64.9%	2,303,674
Other	22,140,955	22,495,685	6,653,009	29.6%	15,842,676
Shared Services Allocation	(84,984,430)	(86,563,188)	(35,423,802)	40.9%	(51,139,385)
Total Services	118,994,865	122,371,458	43,708,331	35.7%	78,663,127
Capital Outlay	18,862,000	20,406,423	5,214,635	25.6%	15,191,788
Escrow	1,460,505	1,460,505	606,681	41.5%	853,824
Capital Improvement Fund	41,753,700	41,753,700	17,397,354	41.7%	24,356,346
Debt Service	393,527,855	393,527,855	161,479,503	41.0%	232,048,352
Grand Total	$ 820,275,870	$ 825,671,725	$ 319,246,855	38.7%	$ 506,424,870
Revenues Over / (Under) Expenditures	$ (738,905)	$ (1,029,685)	$ 25,925,402		

* 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
FEBRUARY 28, 2025

	Original Budget	Amended Budget	YTD Actual	% Of Amended	Remaining Amended
Revenues:					
Shared Service Revenues:					
Indirect Cost Allocation	$ 72,783,630	$ 72,783,630	$ 30,321,140	41.7%	$ 42,462,490
Inspectors	4,000,000	4,000,000	1,712,470	42.8%	2,287,530
Lab Services	7,010,050	7,010,050	2,922,364	41.7%	4,087,686
Total Shared Services Revenue	83,793,680	83,793,680	34,955,974	41.7%	48,837,706
Miscellaneous	89,925	1,664,303	1,442,637	86.7%	221,666
Interest Income	138,965	138,965	60,868	43.8%	78,097
Grand Total	$ 84,022,570	$ 85,596,948	$ 36,459,479	42.6%	$ 49,137,468
Expenditures:					
Personnel	$ 62,788,295	$ 62,788,295	$ 25,068,164	39.9%	$ 37,720,131
Supplies:					
Fuel	550,760	550,760	209,677	38.1%	341,083
Chemicals	20,495	20,495	-	0.0%	20,495
Other	6,861,185	7,033,675	4,652,584	66.1%	2,381,091
Total Supplies	7,432,440	7,604,930	4,862,260	63.9%	2,742,670
Services:					
Consulting	2,521,520	2,654,035	919,204	34.6%	1,734,831
Insurance	852,650	852,650	647,252	75.9%	205,398
Maintenance	1,824,465	2,769,465	1,499,547	54.1%	1,269,918
Power	143,800	143,800	50,679	35.2%	93,121
Shared Services	-	-	-	-	-
Other	7,258,260	7,258,260	1,920,163	26.5%	5,338,097
Total Services	12,600,695	13,678,210	5,036,846	36.8%	8,641,364
Capital Outlay	2,163,000	2,491,753	456,532	18.3%	2,035,221
Escrow	-	-	-	-	-
Capital Improvement Fund	-	-	-	-	-
Debt Service	-	-	-	-	-
Grand Total	$ 84,984,430	$ 86,563,188	$ 35,423,802	40.9%	$ 51,139,385
Revenues Over/ (Under) Expenditures	$ (961,860)	$ (966,240)	$ 1,035,677		

* 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 WATER SYSTEM
BUDGET SUMMARY - REVENUES AND EXPENDITURES
FEBRUARY 28, 2025

	Original Budget	Amended Budget	YTD Actual	% Of Amended	Remaining Amended
Revenues:					
Water Sales:					
Members	$ 397,720,962	$ 397,720,962	$ 165,717,071	41.7%	$ 232,003,891
Customers	103,982,158	103,982,158	43,325,898	41.7%	60,656,260
Retail Customers	17,440	17,440	7,546	43.3%	9,894
Raw Water Sales	2,050	2,050	9,951	485.4%	(7,901)
Total Water Sales	501,722,610	501,722,610	209,060,467	41.7%	292,662,144
Other Revenues					
Miscellaneous	213,830	1,506,935	2,327,724	154.5%	(820,790)
Total Other	213,830	1,506,935	2,327,724	154.5%	(820,790)
Interest Income	2,708,025	2,708,025	1,225,488	45.3%	1,482,537
Grand Total	$ 504,644,465	$ 505,937,570	$ 212,613,679	42.0%	$ 293,323,891
Expenditures:					
Personnel	$ 20,099,730	$ 20,099,730	$ 7,864,541	39.1%	$ 12,235,189
Supplies:					
Fuel	396,435	396,435	54,024	13.6%	342,411
Chemicals	65,671,905	65,679,905	19,202,377	29.2%	46,477,528
Other	7,457,100	7,555,345	2,410,924	31.9%	5,144,421
Total Supplies	73,525,440	73,631,685	21,667,325	29.4%	51,964,360
Services:					
Consulting	5,408,400	5,708,400	629,308	11.0%	5,079,092
Insurance	3,583,275	3,583,275	3,129,414	87.3%	453,861
Landfill Service Fees	-	-	-	0.0%	-
Maintenance	24,619,295	25,561,840	10,224,111	40.0%	15,337,729
Power	22,428,330	22,428,330	7,610,973	33.9%	14,817,357
Shared Services	43,394,370	43,420,045	18,107,962	41.7%	25,312,083
Water Purchases	6,555,410	6,555,410	4,251,736	64.9%	2,303,674
Other	5,251,485	5,251,485	1,229,653	23.4%	4,021,832
Total Services	111,240,565	112,508,785	45,183,157	40.2%	67,325,628
Capital Outlay	5,787,000	6,031,315	627,509	10.4%	5,403,806
Escrow	-	-	-	-	-
Capital Improvement Fund	37,300,000	37,300,000	15,541,662	41.7%	21,758,338
Debt Service	257,430,635	257,430,635	105,812,623	41.1%	151,618,012
Grand Total	$ 505,383,370	$ 507,002,150	$ 196,696,816	38.8%	$ 310,305,334
Revenue Over / (Under) Expenditures	$ (738,905)	$ (1,064,580)	$ 15,916,863		

* 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
FEBRUARY 28, 2025

	Original Budget	Amended Budget	YTD Actual	% Of Amended	Remaining Amended
Revenues:					
Wastewater Sales:					
Members	$ 123,219,575	$ 123,219,575	$ 51,341,490	41.7%	$ 71,878,085
Customers	3,863,090	3,863,090	1,322,692	34.2%	2,540,398
Total Wastewater Sales	127,082,665	127,082,665	52,664,182	41.4%	74,418,483
Miscellaneous	563,180	1,726,765	1,415,632	82.0%	311,133
Interest Income	617,765	617,765	314,285	50.9%	303,480
Grand Total	$ 128,263,610	$ 129,427,195	$ 54,394,100	42.0%	$ 75,033,095
Expenditures:					
Personnel	$ 19,563,905	$ 19,563,905	$ 8,002,150	40.9%	$ 11,561,755
Supplies:					
Fuel	647,130	647,130	220,980	34.1%	426,150
Chemicals	8,713,505	8,713,505	2,814,464	32.3%	5,899,041
Other	5,020,895	5,020,895	2,267,315	45.2%	2,753,580
Total Supplies	14,381,530	14,381,530	5,302,759	36.9%	9,078,771
Services:					
Consulting	1,151,350	1,262,465	386,515	30.6%	875,950
Insurance	1,272,590	1,272,590	877,161	68.9%	395,429
Landfill Service Fees	4,817,380	4,817,380	1,628,436	33.8%	3,188,944
Maintenance	3,254,660	3,808,770	1,149,966	30.2%	2,658,804
Power	4,687,500	4,687,500	1,482,185	31.6%	3,205,315
Shared Services	16,863,025	16,839,505	7,016,454	41.7%	9,823,051
Other	3,384,790	3,546,270	1,158,651	32.7%	2,387,619
Total Services	35,431,295	36,234,480	13,699,368	37.8%	22,535,112
Capital Outlay	2,469,800	2,806,680	485,789	17.3%	2,320,891
Escrow	-	-	-	-	-
Capital Improvement Fund	-	-	-	-	-
Debt Service	56,417,080	56,417,080	23,123,607	41.0%	33,293,473
Grand Total	$ 128,263,610	$ 129,403,675	$ 50,613,673	39.1%	$ 78,790,002
Revenue Over / (Under) Expenditures	$ -	$ 23,520	$ 3,780,426		

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REGIONAL SOLID WASTE SYSTEM
BUDGET SUMMARY - REVENUES AND EXPENDITURES
FEBRUARY 28, 2025

	Original Budget	Amended Budget	YTD Actual	% Of Amended	Remaining Amended
Revenues:					
Solid Waste Sales:					
Members	$ 26,858,880	$ 26,858,880	$ 11,191,195	41.7%	$ 15,667,685
Customers	10,433,715	10,433,715	5,273,638	50.5%	5,160,077
Total Solid Waste Sales	37,292,595	37,292,595	16,464,833	44.2%	20,827,762
Other Revenues:					
Sludge Disposal	4,228,750	4,228,750	1,544,183	36.5%	2,684,567
Composting	720,000	720,000	172,095	23.9%	547,905
Gas Royalties	2,300,000	2,300,000	821,171	35.7%	1,478,829
Miscellaneous	5,411,980	6,218,645	1,051,417	16.9%	5,167,228
Total Other Revenues	12,660,730	13,467,395	3,588,866	26.6%	9,878,529
Interest Income	153,445	153,445	59,764	38.9%	93,681
Grand Total	$ 50,106,770	$ 50,913,435	$ 20,113,463	39.5%	$ 30,799,972
Expenditures:					
Personnel	$ 15,231,220	$ 15,231,220	$ 6,401,428	42.0%	$ 8,829,792
Supplies:					
Fuel	2,254,265	2,254,265	792,076	35.1%	1,462,189
Chemicals	284,000	284,000	89,267	31.4%	194,733
Other	3,388,040	3,388,040	1,369,667	40.4%	2,018,373
Total Supplies	5,926,305	5,926,305	2,251,010	38.0%	3,675,295
Services:					
Consulting	981,600	981,600	209,946	21.4%	771,655
Insurance	461,855	461,855	293,358	63.5%	168,497
Maintenance	1,372,250	1,372,250	289,947	21.1%	1,082,303
Power	218,400	218,400	127,903	58.6%	90,497
Shared Services	6,208,760	6,219,470	2,591,440	41.7%	3,628,030
Other	3,972,890	4,123,610	1,558,813	37.8%	2,564,797
Total Services	13,215,755	13,377,185	5,071,406	37.9%	8,305,779
Capital Outlay	7,142,000	7,797,945	3,401,682	43.6%	4,396,263
Escrow	-	-	-	-	-
Capital Improvement Fund	820,000	820,000	341,662	41.7%	478,338
Debt Service	7,771,490	7,771,490	3,238,606	41.7%	4,532,884
Grand Total	$ 50,106,770	$ 50,924,145	$ 20,705,794	40.7%	$ 30,218,351
Revenue Over / (Under) Expenditures	$ -	$ (10,710)	$ (592,331)		

* 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
FEBRUARY 28, 2025

	Original Budget	Amended Budget	YTD Actual	% Of Amended	Remaining Amended
Revenues:					
Wastewater Sales:					
Members	$ 61,900,950	$ 61,900,950	$ 25,792,065	41.7%	$ 36,108,885
Customers	2,654,230	2,654,230	904,522	34.1%	1,749,708
Total Wastewater Sales	64,555,180	64,555,180	26,696,587	41.4%	37,858,593
Other Revenues:					
Miscellaneous	624,190	624,190	260,971	41.8%	363,219
Total Other	624,190	624,190	260,971	41.8%	363,219
Interest Income	263,870	263,870	146,053	55.4%	117,817
Grand Total	$ 65,443,240	$ 65,443,240	$ 27,103,611	41.4%	$ 38,339,629
Expenditures:					
Personnel	$ 3,580,450	$ 3,580,450	$ 1,440,224	40.2%	$ 2,140,226
Supplies:					
Fuel	117,545	117,545	33,570	28.6%	83,975
Chemicals	6,862,515	6,862,515	2,138,139	31.2%	4,724,376
Other	813,620	813,620	94,566	11.6%	719,054
Total Supplies	7,793,680	7,793,680	2,266,275	29.1%	5,527,405
Services					
Consulting	1,668,500	1,668,500	287,666	17.2%	1,380,834
Insurance	204,180	204,180	170,501	83.5%	33,679
Landfill Service Fees	6,195	6,195	58	0.9%	6,137
Maintenance	3,911,010	3,911,010	369,804	9.5%	3,541,206
Power	1,425,000	1,425,000	534,443	37.5%	890,557
Shared Services	5,398,400	5,379,245	2,241,355	41.7%	3,137,890
Other	326,080	326,080	50,448	15.5%	275,632
Total Services	12,939,365	12,920,210	3,654,274	28.3%	9,265,936
Capital Outlay	605,000	605,000	-	0.0%	605,000
Escrow	-	-	-	-	-
Capital Improvement Fund	1,723,700	1,723,700	718,206	41.7%	1,005,494
Debt Service	38,801,045	38,801,045	15,514,582	40.0%	23,286,463
Grand Total	$ 65,443,240	$ 65,424,085	$ 23,593,561	36.1%	$ 41,830,524
Revenue Over / (Under) Expenditures	$ -	$ 19,155	$ 3,510,050		

* 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.

SMALL SYSTEMS
BUDGET SUMMARY - REVENUES AND EXPENDITURES
FEBRUARY 28, 2025

	Original Budget	Amended Budget	YTD Actual	% Of Amended	Remaining Amended
Revenues:					
Wastewater Sales					
Sewer / Interceptor Facilities	$ 66,113,495	$ 66,113,495	$ 27,547,305	41.7%	$ 38,566,190
Water Facilities	985,770	985,770	410,746	41.7%	575,024
Total Sales	67,099,265	67,099,265	27,958,051	41.7%	39,141,214
Other Revenues:					
Pretreatment	1,838,995	1,838,995	766,245	41.7%	1,072,750
Debt Acquistion	344,830	344,830	143,678	41.7%	201,152
Miscellaneous	1,529,045	3,370,765	1,911,013	56.7%	1,459,752
Total Other Revenues	3,712,870	5,554,590	2,820,936	50.8%	2,733,654
Interest Income	266,745	266,745	168,416	63.1%	98,329
Grand Total	$ 71,078,880	$ 72,920,600	$ 30,947,404	42.4%	$ 41,973,196
Expenditures:					
Personnel	$ 9,755,810	$ 9,755,810	$ 3,871,951	39.7%	$ 5,883,859
Supplies:					
Fuel	84,525	84,525	24,233	28.7%	60,292
Chemicals	3,001,255	3,001,255	916,448	30.5%	2,084,807
Other	2,512,360	2,708,465	901,583	33.3%	1,806,882
Total Supplies	5,598,140	5,794,245	1,842,264	31.8%	3,951,981
Services:					
Consulting	1,244,745	2,432,465	214,064	8.8%	2,218,401
Insurance	391,040	391,040	359,566	92.0%	31,474
Landfill Service Fees	1,225,175	1,225,175	447,642	36.5%	777,533
Maintenance	3,260,285	3,697,120	538,806	14.6%	3,158,314
Power	2,553,800	2,553,800	889,155	34.8%	1,664,645
Shared Services	7,929,125	7,926,195	3,302,569	41.7%	4,623,626
Other	1,947,450	1,989,980	735,282	36.9%	1,254,698
Total Services	18,551,620	20,215,775	6,487,082	32.1%	13,728,693
Capital Outlay	695,200	673,730	243,123	36.1%	430,607
Escrow	1,460,505	1,460,505	606,681	41.5%	853,824
Capital Improvement Fund	1,910,000	1,910,000	795,824	41.7%	1,114,176
Debt Service	33,107,605	33,107,605	13,790,085	41.7%	19,317,520
Grand Total	$ 71,078,880	$ 72,917,670	$ 27,637,010	37.9%	$ 45,280,660
Revenue Over / (Under) Expenditures	$ -	$ 2,930	$ 3,310,394		

* 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
FEBRUARY 28, 2025

	Original Budget	Amended Budget	YTD Actual	% Of Amended	Remaining Amended
Regional Water System					
Revenues	$ 504,644,465	$ 505,937,570	$ 212,613,679	42.0%	$ 293,323,891
Expenditures	505,383,370	507,002,150	196,696,816	38.8%	310,305,334
Revenue Over / (Under) Expenditures	(738,905)	(1,064,580)	15,916,863		
Regional Wastewater System					
Revenues	128,263,610	129,427,195	54,394,100	42.0%	75,033,095
Expenditures	128,263,610	129,403,675	50,613,673	39.1%	78,790,002
Revenue Over / (Under) Expenditures	-	23,520	3,780,426		
Regional Solid Waste System					
Revenues	50,106,770	50,913,435	20,113,463	39.5%	30,799,972
Expenditures	50,106,770	50,924,145	20,705,794	40.7%	30,218,351
Revenue Over / (Under) Expenditures	-	(10,710)	(592,331)		
Upper East Fork Interceptor System					
Revenues	65,443,240	65,443,240	27,103,611	41.4%	38,339,629
Expenditures	65,443,240	65,424,085	23,593,561	36.1%	41,830,524
Revenue Over / (Under) Expenditures	-	19,155	3,510,050		
Small Systems - Total					
Revenues	71,078,880	72,920,600	30,947,404	42.4%	41,973,196
Expenditures	71,078,880	72,917,670	27,637,010	37.9%	45,280,660
Revenue Over / (Under) Expenditures	-	2,930	3,310,394		
Shared Services Fund					
Revenues	84,022,570	85,596,948	36,459,479	42.6%	49,137,468
Expenditures	84,984,430	86,563,188	35,423,802	40.9%	51,139,385
Revenue Over / (Under) Expenditures	(961,860)	(966,240)	1,035,677		
Plano Water Transmission Facilities					
Revenues	30,430	30,430	12,515	41.1%	17,915
Expenditures	30,430	30,425	1,430	4.7%	28,995
Revenue Over / (Under) Expenditures	-	5	11,085		
Kaufman 4- 1 Water Distribution Facilities					
Revenues	112,790	112,790	46,766	41.5%	66,024
Expenditures	112,790	112,745	34,646	30.7%	78,099
Revenue Over / (Under) Expenditures	-	45	12,120		
Rockwall - Heath Water Storage Facilities					
Revenues	5,100	5,100	1,671	32.8%	3,429
Expenditures	5,100	5,105	1,779	34.8%	3,326
Revenue Over / (Under) Expenditures	-	(5)	(108)		
Terrell Water Transmission Facilities					
Revenues	731,815	731,815	304,565	41.6%	427,250
Expenditures	731,815	731,820	304,974	41.7%	426,846
Revenue Over / (Under) Expenditures	-	(5)	(409)		
Rockwall Water Pump Station Facilities					
Revenues	114,670	114,670	47,696	41.6%	66,974
Expenditures	114,670	114,670	47,227	41.2%	67,443
Revenue Over / (Under) Expenditures	$ -	$ -	$ 469		

ALL SYSTEMS
BUDGET SUMMARY - BY SYSTEM
FEBRUARY 28, 2025

	Original Budget	Amended Budget	YTD Actual	% Of Amended	Remaining Amended
South Rockwall WWTP					
Revenues	$ 2,126,060	$ 2,425,910	$ 1,182,590	48.7%	$ 1,243,320
Expenditures	2,126,060	2,426,140	760,074	31.3%	1,666,066
Revenue Over / (Under) Expenditures	-	(230)	422,516		
North Rockwall WWTP					
Revenues	1,070,680	1,070,680	447,603	41.8%	623,077
Expenditures	1,070,680	1,070,685	363,739	34.0%	706,946
Revenue Over / (Under) Expenditures	-	(5)	83,864		
Panther Creek WWTP					
Revenues	15,666,050	15,741,075	6,609,825	42.0%	9,131,250
Expenditures	15,666,050	15,742,020	6,491,084	41.2%	9,250,936
Revenue Over / (Under) Expenditures	-	(945)	118,741		
Sabine Creek WWTP					
Revenues	8,218,200	8,218,200	3,380,228	41.1%	4,837,972
Expenditures	8,218,200	8,216,300	3,432,619	41.8%	4,783,681
Revenue Over / (Under) Expenditures	-	1,900	(52,391)		
Stewart Creek WWTP					
Revenues	12,628,535	12,835,130	5,475,301	42.7%	7,359,829
Expenditures	12,628,535	12,835,700	4,921,890	38.3%	7,913,810
Revenue Over / (Under) Expenditures	-	(570)	553,411		
Muddy Creek WWTP					
Revenues	12,207,130	12,279,660	5,173,787	42.1%	7,105,873
Expenditures	12,207,130	12,280,575	4,807,646	39.1%	7,472,929
Revenue Over / (Under) Expenditures	-	(915)	366,141		
Seis Lagos WWTP					
Revenues	473,170	473,170	198,033	41.9%	275,137
Expenditures	473,170	473,255	163,635	34.6%	309,620
Revenue Over / (Under) Expenditures	-	(85)	34,398		
Farmersville WWTP					
Revenues	-	-	39,914	0.0%	(39,914)
Expenditures	-	-	4,782	0.0%	(4,782)
Revenue Over / (Under) Expenditures	-	-	35,132		
Lavon WWTP					
Revenues	698,865	698,865	292,008	41.8%	406,857
Expenditures	698,865	699,170	321,038	45.9%	378,132
Revenue Over / (Under) Expenditures	-	(305)	(29,031)		
Forney Interceptor System					
Revenues	765,020	1,061,950	620,873	58.5%	441,077
Expenditures	765,020	1,061,665	206,539	19.5%	855,126
Revenue Over / (Under) Expenditures	-	285	414,334		
Lower East Fork Interceptor System					
Revenues	2,561,130	3,154,990	1,684,418	53.4%	1,470,572
Expenditures	2,561,130	3,154,820	990,975	31.4%	2,163,845
Revenue Over / (Under) Expenditures	$ -	$ 170	$ 693,442		

ALL SYSTEMS
BUDGET SUMMARY - BY SYSTEM
FEBRUARY 28, 2025

	Original Budget	Amended Budget	YTD Actual	% Of Amended	Remaining Amended
Muddy Creek Interceptor System					
Revenues	$ 158,165	$ 158,165	$ 67,169	42.5%	$ 90,996
Expenditures	158,165	158,110	32,742	20.7%	125,368
Revenue Over / (Under) Expenditures	-	55	34,427		
Parker Creek Interceptor System					
Revenues	404,445	404,445	168,415	41.6%	236,030
Expenditures	404,445	404,335	162,577	40.2%	241,758
Revenue Over / (Under) Expenditures	-	110	5,838		
Sabine Creek Interceptor System					
Revenues	67,180	67,180	28,160	41.9%	39,020
Expenditures	67,180	67,245	15,695	23.3%	51,550
Revenue Over / (Under) Expenditures	-	(65)	12,464		
Buffalo Creek Interceptor System					
Revenues	7,106,120	7,106,120	2,388,390	33.6%	4,717,730
Expenditures	7,106,120	7,102,640	2,286,682	32.2%	4,815,958
Revenue Over / (Under) Expenditures	-	3,480	101,707		
McKinney Interceptor System					
Revenues	49,800	49,800	21,256	42.7%	28,544
Expenditures	49,800	49,825	7,606	15.3%	42,219
Revenue Over / (Under) Expenditures	-	(25)	13,650		
Mustang Creek Interceptor System					
Revenues	3,773,155	4,070,085	1,874,244	46.0%	2,195,841
Expenditures	3,773,155	4,068,875	1,483,071	36.4%	2,585,804
Revenue Over / (Under) Expenditures	-	1,210	391,173		
Parker Creek Parallel Interceptor System					
Revenues	260,245	260,245	108,476	41.7%	151,769
Expenditures	260,245	260,240	102,688	39.5%	157,552
Revenue Over / (Under) Expenditures	-	5	5,788		
Wastewater Pretreatment Program					
Revenues	1,850,125	1,850,125	773,501	41.8%	1,076,624
Expenditures	1,850,125	1,851,305	691,871	37.4%	1,159,434
Revenue Over / (Under) Expenditures	-	(1,180)	81,630		
Total - All Systems					
Revenues	819,536,965	824,642,040	345,172,257	41.9%	479,469,783
Expenditures	820,275,870	825,671,725	319,246,855	38.7%	506,424,870
Revenue Over / (Under) Expenditures	$ (738,905)	$ (1,029,685)	$ 25,925,402		

* 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
FEBRUARY 28, 2025

	February 28, 2025	September 30, 2024	Increase (Decrease)
ASSETS:			
CURRENT ASSETS:			
Unrestricted Assets:			
Cash and cash equivalents	$ 19,646,358	$ 19,677,139	$ (30,781)
Investments	-	-	-
Interest receivable	-	-	-
Accounts receivable	147	543,927	(543,780)
Contracts receivable	30,000	30,000	-
Due from other funds	360,894	1,167,014	(806,120)
Prepaid expenses	76,521	972,641	(896,120)
Unbilled receivables	5,348,261	5,348,261	-
Total unrestricted assets	25,462,181	27,738,982	(2,276,801)
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	28,224,622	29,206,053	(981,431)
TOTAL ASSETS	53,686,803	58,301,590	(4,614,787)
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	82,524,578	87,139,365	(4,614,787)
LIABILITIES:			
CURRENT LIABILITIES:			
Payable from Unrestricted Assets:			
Accounts payable and other liabilities	12,363,526	16,140,248	(3,776,722)
Due to other funds	50,244	1,422,742	(1,372,498)
Customer advance payments	-	-	-
Due to cities	1,035,677	-	1,035,677
Accrued interest - notes	-	-	-
Current portion of notes	-	-	-
Total payable from unrestricted assets	13,449,447	17,562,990	(4,113,543)
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	92,500	105,000	(12,500)
Long-term debt - less current portion	-	-	-
Total long-term liabilities	59,758,981	59,771,481	(12,500)
TOTAL LIABILITIES	73,208,428	77,334,471	(4,126,043)
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	74,926,977	79,053,020	(4,126,043)
NET POSITION:			
Net investment in capital assets	26,471,379	27,452,810	(981,431)
Restricted for debt service	-	-	-
Unrestricted	(18,873,778)	(19,366,465)	492,687
TOTAL NET POSITION	$ 7,597,601	$ 8,086,345	$ (488,744)

SHARED SERVICES
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
FOR THE FIVE MONTHS ENDED FEBRUARY 28, 2025

	Current Month	Year to Date
OPERATING REVENUES:		
Service fees	$ -	-
Deferred charges for services	(533,982)	(1,035,677)
Intragovernmental	6,992,473	34,955,974
Insurance premiums	1,945,795	9,737,223
Other operating revenues	9,188	86,082
Total operating revenues	8,413,474	43,743,602
OPERATING EXPENSES:		
Personnel	4,748,004	25,068,164
Claims paid	1,138,982	7,549,410
Administrative charges	(209,682)	23,466
Chemicals	-	-
Other operating supplies	460,365	4,862,260
Electric power	10,841	50,679
Consulting	205,091	919,203
Maintenance	88,830	1,499,546
Shared services	-	-
Other operating services	960,368	3,345,748
Total operating expenses excluding depreciation and amortization	7,402,799	43,318,476
EXCESS OF REVENUES OVER EXPENSES BEFORE DEPRECIATION AND AMORTIZATION	1,010,675	425,126
Depreciation/Amortization expense	238,444	1,203,092
Total depreciation and amortization	238,444	1,203,092
OPERATING INCOME (LOSS)	772,231	(777,966)
NONOPERATING REVENUES (EXPENSES):		
Investment income	5,822	60,868
Miscellaneous revenue (expense)	42,334	228,354
Contribution revenue (expense)	-	-
Gain (loss) on sale of capital assets	-	-
Interest expenses - long term debt	-	-
Total nonoperating revenues (expenses)	48,156	289,222
CHANGE IN NET POSITION	820,387	(488,744)
NET POSITION, BEGINNING BALANCE	6,777,214	8,086,345
NET POSITION, ENDING BALANCE	$ 7,597,601	$ 7,597,601

SHARED SERVICES
STATEMENT OF CASH FLOWS
FOR THE FIVE MONTHS ENDED FEBRUARY 28, 2025

	Current Month	Year to Date
CASH FLOWS FROM OPERATING ACTIVITIES:		
Cash received from customers	$ -	$ -
Cash received from other funds	6,648,708	34,060,863
Cash received from (paid to) others	395,469	1,798,758
Cash paid to suppliers for goods and services	(2,738,725)	(19,689,669)
Cash paid for employees for services	(2,941,438)	(16,322,663)
Cash paid to other funds	(8,479)	(38,522)
Net cash provided by operating activities	1,355,535	(191,233)
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:		
Proceeds from (for) the issuance of bonds	-	-
Cash paid for capital assets	-	(221,662)
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	-	(221,662)
CASH FLOWS FROM INVESTING ACTIVITIES:		
Sale and maturity of investments	-	-
Purchase of investments	-	-
Interest received	65,157	382,114
Net cash provided by (used for) investing activities	65,157	382,114
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	1,420,692	(30,781)
CASH AND CASH EQUIVALENTS - Beginning of year	18,225,666	19,677,139
CASH AND CASH EQUIVALENTS - End of year	$ 19,646,358	$ 19,646,358
RECONCILIATION OF TOTAL CASH TO THE STATEMENT OF NET POSITION		
Unrestricted cash and cash equivalents	$ 19,646,358	$ 19,646,358
Restricted cash and cash equivalents	-	-
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES:		
Operating income	772,231	(777,966)
Adjustments to reconcile net income to net cash provided by operating activities:		
Depreciation and amortization	238,444	1,203,092
Change in operating assets and liabilities:		
Accounts receivable and deferred billings	1,848	543,779
Prepaid expenses	(74,581)	896,120
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	54,080	790,178
Accounts payable, accrued liabilities and developers' deposit	(170,469)	(3,882,113)
Accrued vacation and Accrued sick	-	-
Customer advance payments	-	-
Due to/from cities	533,982	1,035,677
Total adjustments	583,304	586,733
NET CASH PROVIDED BY OPERATING ACTIVITIES	$ 1,355,535	$ (191,233)
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
FEBRUARY 28, 2025

	February 28, 2025	September 30, 2024	Increase (Decrease)
ASSETS:			
CURRENT ASSETS:			
Unrestricted Assets:			
Cash and cash equivalents	$ 135,888,638	$ 123,258,736	$ 12,629,902
Investments	47,861,430	73,593,680	(25,732,250)
Interest receivable	-		-
Accounts receivable	12,032,318	14,577,144	(2,544,826)
Contracts receivable	-		-
Due from other funds	-	5,110,653	(5,110,653)
Prepaid expenses	6,354,655	6,613,022	(258,367)
Unbilled receivables	119,398	118,699	699
Total unrestricted assets	202,256,439	223,271,934	(21,015,495)
Restricted Assets:			
Cash and cash equivalents	151,489,088	45,289,759	106,199,329
Investments	-		-
Interest receivable	2,240,396	1,692,335	548,061
Accounts receivable	3,087,618	455,861	2,631,757
Due from other funds	-	24,934,275	(24,934,275)
Prepaid expenses	501,949	507,796	(5,847)
Total restricted assets	157,319,051	72,880,026	84,439,025
TOTAL CURRENT ASSETS	359,575,490	296,151,960	63,423,530
NONCURRENT ASSETS:			
Restricted Assets:			
Cash and cash equivalents	562,185,217	580,346,995	(18,161,778)
Investments	263,002,273	259,239,507	3,762,766
LONG-TERM ASSETS:			
Net capital assets	3,741,942,734	3,723,258,728	18,684,006
TOTAL NONCURRENT ASSETS	4,567,130,224	4,562,845,230	4,284,994
TOTAL ASSETS	4,926,705,714	4,858,997,190	67,708,524
DEFERRED OUTFLOWS OF RESOURCES			
Deferred pension outflow	7,149,280	7,149,280	-
Deferred loss on refunding	2,035,712	1,992,985	42,727
Deferred OPEB outflow	878,303	878,303	-
TOTAL DEFERRED OUTFLOWS OF RESOURCES	10,063,295	10,020,568	42,727
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	4,936,769,009	4,869,017,758	67,751,251
LIABILITIES:			
CURRENT LIABILITIES:			
Payable from Unrestricted Assets:			
Accounts payable and other liabilities	7,205,655	32,950,614	(25,744,959)
Due to other funds	25,358	25,443,960	(25,418,602)
Customer advance payments	-	14,205,079	(14,205,079)
Due to cities	15,916,863	-	15,916,863
Total payable from unrestricted assets	23,147,876	72,599,653	(49,451,777)
Payable from Restricted Assets:			
Accounts payable	27,179,297	58,620,987	(31,441,690)
Due to other funds	-	5,297,650	(5,297,650)
Accrued interest on notes	774,900	638,475	136,425
Accrued interest - revenue bonds	50,985,622	8,497,604	42,488,018
Current portion of notes payable	131,000,000	79,000,000	52,000,000
Current portion of revenue bonds	110,205,000	110,205,000	-
Total payable from restricted assets	320,144,819	262,259,716	57,885,103
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	2,847,142,828	2,852,376,346	(5,233,518)
Total long-term liabilities	2,865,465,951	2,870,699,469	(5,233,518)
TOTAL LIABILITIES	3,208,758,646	3,205,558,838	3,199,808
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	3,209,016,972	3,205,817,164	3,199,808
NET POSITION:			
Net investment in capital assets	1,304,455,568	1,321,752,125	(17,296,557)
Restricted for debt service	254,108,321	188,785,878	65,322,443
Unrestricted	169,188,148	152,662,591	16,525,557
TOTAL NET POSITION	$ 1,727,752,037	$ 1,663,200,594	$ 64,551,443

WATER SYSTEM
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
FOR THE FIVE MONTHS ENDED FEBRUARY 28, 2025

	Current Month	Year to Date
OPERATING REVENUES:		
Water sales, net of surplus	$ 41,812,258	$ 209,061,166
Deferred charges for services	(1,134,904)	(15,916,863)
Other operating revenues	36,032	237,128
Total operating revenues	40,713,386	193,381,431
OPERATING EXPENSES:		
Personnel	1,462,697	7,864,541
Chemicals	2,467,061	19,202,377
Other operating supplies	937,378	2,464,948
Electric power	1,745,546	7,610,973
Wholesale water purchases	222,724	4,251,736
Consulting	235,176	629,308
Maintenance	3,809,206	10,224,111
Shared services	3,622,205	18,107,963
Other operating services	2,092,410	(258,146)
Total operating expenses excluding depreciation and amortization	16,594,403	70,097,811
EXCESS OF REVENUES OVER EXPENSES BEFORE DEPRECIATION AND AMORTIZATION	24,118,983	123,283,620
Depreciation/amortization expense	7,841,924	39,220,773
Total depreciation and amortization	7,841,924	39,220,773
OPERATING INCOME (LOSS)	16,277,059	84,062,847
NONOPERATING REVENUES (EXPENSES):		
Investment income	4,925,448	19,683,375
Miscellaneous revenue (expense)	-	-
Grant Income	-	157,686
Contribution revenue (expense)	(54,900)	1,465,460
Gain (loss) on sale of capital assets	-	-
Interest expense	(8,217,255)	(38,695,458)
Arbitrage rebate and service fees	-	(2,122,467)
Total nonoperating revenues (expenses)	(3,346,707)	(19,511,404)
CHANGE IN NET POSITION	12,930,352	64,551,443
NET POSITION, BEGINNING BALANCE	1,714,821,685	1,663,200,594
NET POSITION, ENDING BALANCE	$ 1,727,752,037	$ 1,727,752,037

WATER SYSTEM
STATEMENT OF CASH FLOWS
FOR THE FIVE MONTHS ENDED FEBRUARY 28, 2025

	Current Month	Year to Date
CASH FLOWS FROM OPERATING ACTIVITIES:		
Cash received from customers	$ 44,167,912	$ 209,061,109
Cash received from other funds	-	-
Cash received from (paid to) others	33,867	296,524
Cash paid to suppliers for goods and services	(12,759,727)	(87,112,225)
Cash paid for employees for services	(901,132)	(5,252,491)
Cash paid to other funds	(3,620,218)	(18,587,620)
Net cash provided by operating activities	26,920,702	98,405,297
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:		
Proceeds from (for) the issuance of bonds		
Cash paid for capital assets	(17,260,331)	(85,865,733)
Proceeds from ECP	15,000,000	52,000,000
Interest paid on notes	(575,201)	(1,347,262)
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		
Arbitrage rebate and service fees		(4,347,522)
Grant Income		157,686
Federal program revenues		
Net cash used for capital and related financing activities	(2,835,532)	(39,402,831)
CASH FLOWS FROM INVESTING ACTIVITIES:		
Sale and maturity of investments	5,824,922	70,510,442
Purchase of investments	(48,232,891)	(48,232,891)
Interest received	3,684,630	19,387,436
Net cash provided by (used for) investing activities	(38,723,339)	41,664,987
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	(14,638,169)	100,667,453
CASH AND CASH EQUIVALENTS - Beginning of year	864,201,112	748,895,490
CASH AND CASH EQUIVALENTS - End of year	$ 849,562,943	$ 849,562,943
RECONCILIATION OF TOTAL CASH TO THE STATEMENT OF NET POSITION		
Unrestricted cash and cash equivalents	$ 135,888,638	$ 135,888,638
Restricted cash and cash equivalents	713,674,305	713,674,305
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES:		
Operating income	$ 16,277,059	$ 84,062,847
Adjustments to reconcile net income to net cash provided by operating activities:		
Depreciation and amortization	7,841,924	39,220,773
Change in operating assets and liabilities:		
Accounts receivable and deferred billings	2,709,891	(635,691)
Prepaid expenses	(759,322)	264,214
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	21,685	(473,674)
Accounts payable, accrued liabilities and developers' deposit	(305,439)	(25,744,956)
Accrued vacation and Accrued sick		
Customer advance payments	-	(14,205,079)
Due to/from cities	1,134,904	15,916,863
Total adjustments	10,643,643	14,342,450
NET CASH PROVIDED BY OPERATING ACTIVITIES	$ 26,920,702	$ 98,405,297
NONCASH TRANSACTION DISCLOSURES		
Gain on disposal of capital assets	$ 639,807	$ 639,807
Interest capitalized on construction	-	-
Amortization of bond-related items	-	-
Change in fair value of investments	(1,055,248)	(5,276,246)
Change in liabilities related to capital assets	(1,161,785)	510,123
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
FEBRUARY 28, 2025

	February 28, 2025	September 30, 2024	Increase (Decrease)
ASSETS:			
CURRENT ASSETS:			
Unrestricted Assets:			
Cash and cash equivalents	$ 24,061,887	$ 17,430,413	$ 6,631,474
Investments	997,790	1,990,680	(992,890)
Accounts receivable	271,025	4,111,015	(3,839,990)
Due from other funds	43,340	36,905	6,435
Prepaid expenses	597,419	928,595	(331,176)
Unbilled receivables	1,799,525	1,799,525	-
Total unrestricted assets	27,770,986	26,297,133	1,473,853
Restricted Assets:			
Cash and cash equivalents	32,292,105	16,339,745	15,952,360
Interest receivable	316,529	308,533	7,996
Due from other funds	-	4,663,583	(4,663,583)
Total restricted assets	32,608,634	21,311,861	11,296,773
TOTAL CURRENT ASSETS	60,379,620	47,608,994	12,770,626
NONCURRENT ASETS:			
Restricted Assets:			
Cash and cash equivalents	190,039,435	221,624,947	(31,585,512)
Investments	61,554,814	37,042,128	24,512,686
LONG-TERM ASSETS:			
Net capital assets	902,491,883	880,704,010	21,787,873
TOTAL NONCURRENT ASSETS	1,154,086,132	1,139,371,085	14,715,047
TOTAL ASSETS	1,214,465,752	1,186,980,079	27,485,673
DEFERRED OUTFLOWS OF RESOURCES			
Deferred pension outflow	8,167,408	8,167,408	-
Deferred loss on refunding	797,239	926,608	(129,369)
Deferred OPEB outflow	935,739	935,739	-
TOTAL DEFERRED OUTFLOWS OF RESOURCES	9,900,386	10,029,755	(129,369)
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	1,224,366,138	1,197,009,834	27,356,304
LIABILITIES:			
CURRENT LIABILITIES:			
Payable from Unrestricted Assets:			
Accounts payable and accrued liabilities	2,813,415	6,507,829	(3,694,414)
Due to other funds	416,316	5,050,125	(4,633,809)
Customer advance payments	10,270,743	4,346,155	5,924,588
Due to cities	3,780,426	-	3,780,426
Total payable from unrestricted assets	17,280,900	15,904,109	1,376,791
Payable from Restricted Assets:			
Accounts payable	31,441,650	44,857,873	(13,416,223)
Due to other funds	-	51,727	(51,727)
Accrued interest on notes	534,352	482,533	51,819
Accrued interest - revenue bonds	3,305,205	4,406,940	(1,101,735)
Current portion of notes payable	88,000,000	58,000,000	30,000,000
Current portion of revenue bonds	24,195,000	24,195,000	-
Total payable from restricted assets	147,476,207	131,994,073	15,482,134
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	805,100,925	805,927,179	(826,254)
Total long-term liabilities	825,133,908	825,960,162	(826,254)
TOTAL LIABILITIES	989,891,015	973,858,344	16,032,671
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	990,590,377	974,557,706	16,032,671
NET POSITION:			
Net investment in capital assets	166,673,322	168,311,443	(1,638,121)
Restricted for debt service	67,008,736	49,500,446	17,508,290
Unrestricted	93,703	4,640,239	(4,546,536)
TOTAL NET POSITION	$ 233,775,761	$ 222,452,128	$ 11,323,633

REGIONAL WASTEWATER SYSTEM
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
FOR THE FIVE MONTHS ENDED FEBRUARY 28, 2025

	Current Month	Year to Date
OPERATING REVENUES:		
Charges for services	$ 10,694,938	$ 52,664,182
Deferred charges for services	$ 776,168	(3,780,426)
Other Operating revenues	1,821	90,481
Total operating revenue	11,472,927	48,974,237
OPERATING EXPENSES:		
Personnel	1,482,476	8,002,149
Chemicals	491,979	2,814,463
Other operating supplies	686,358	2,488,294
Electric power	409,807	1,482,185
Consulting	110,167	386,514
Maintenance	637,195	1,149,966
Shared services	1,403,293	7,016,454
Other operating services	1,348,142	7,237,671
Total operating expenses excluding depreciation and amortization	6,569,417	30,577,696
EXCESS OF REVENUES OVER EXPENSES BEFORE DEPRECIATION AND AMORTIZATION	4,903,510	18,396,541
Depreciation/amortization expense	1,336,125	6,677,648
Total depreciation and amortization	1,336,125	6,677,648
OPERATING INCOME (LOSS)	3,567,385	11,718,893
NONOPERATING REVENUES (EXPENSES):		
Investment income	1,255,674	5,442,254
Miscellaneous revenue (expense)	-	-
Contributions revenue (expense)	-	-
Gain (loss) on sale of capital assets	-	-
Interest expense	(1,482,931)	(5,837,514)
Arbitrage rebate and service fees	-	-
Total nonoperating revenue (expenses)	(227,257)	(395,260)
CHANGE IN NET POSITION	3,340,128	11,323,633
NET POSITION, BEGINNING BALANCE	230,435,633	222,452,128
NET POSITION, ENDING BALANCE	$ 233,775,761	$ 233,775,761

REGIONAL WASTEWATER SYSTEM
STATEMENT OF CASH FLOWS
FOR THE FIVE MONTHS ENDED FEBRUARY 28, 2025

	Current Month	Year to Date
CASH FLOWS FROM OPERATING ACTIVITIES:		
Cash received from customers	$ 9,924,429	$ 62,411,513
Cash received from other funds	43,843	160,133
Cash received from (paid to) others	1,391	93,312
Cash paid to suppliers for goods and services	(4,090,632)	(20,651,023)
Cash paid for employee services	(915,332)	(5,180,605)
Cash paid to other funds	(1,741,272)	(8,249,114)
Net cash provided by operating activities	3,222,427	28,584,216
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:		
Proceeds from the issuance of bonds	-	-
Proceeds from ECP	10,000,000	30,000,000
Cash paid for capital assets	(4,682,527)	(42,076,011)
Interest paid on notes	(399,433)	(973,904)
Interest paid on long-term debt	-	(6,610,411)
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	4,918,040	(19,660,326)
CASH FLOWS FROM INVESTING ACTIVITIES:		
Sale and maturity of investments	-	8,000,240
Purchase of investments	(31,363,968)	(31,363,968)
Interest received	941,717	5,438,160
Net cash provided by (used for) investing activities	(30,422,251)	(17,925,568)
NET INCREASE (DECREASE) IN CASH	(22,281,784)	(9,001,678)
CASH AND CASH EQUIVALENTS - Beginning of year	268,675,211	255,395,105
CASH AND CASH EQUIVALENTS - End of year	$ 246,393,427	$ 246,393,427
RECONCILIATION OF TOTAL CASH TO THE STATEMENT OF NET POSITION		
Unrestricted cash and cash equivalents	$ 24,061,887	$ 24,061,887
Restricted cash and cash equivalents	222,331,540	222,331,540
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES:		
Operating income	$ 3,567,385	$ 11,718,893
Adjustments to reconcile net income to net cash provided by operating activities:		
Depreciation and amortization	1,336,125	6,677,648
Change in operating assets and liabilities:		
Accounts receivable and deferred billings	(411,703)	3,831,995
Prepaid expense	(189,456)	331,176
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	45,584	23,340
Accounts payable, accrued liabilities and developers' deposits	152,544	(3,703,849)
Accrued vacation and Accrued sick	-	-
Customers advance payments	(501,884)	5,924,587
Due to/from Cities	(776,168)	3,780,426
Total adjustments	(344,958)	16,865,323
Net cash provided by operating activities	$ 3,222,427	$ 28,584,216
NONCASH TRANSACTION DISCLOSURES		
Gain (loss) on disposal of capital assets	$ -	$ -
Interest capitalized on construction	-	-
Amortization of bond-related items	(139,377)	(696,885)
Change in fair value of investments	(269,259)	62,476
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
FEBRUARY 28, 2025

	February 28, 2025	September 30, 2024	Increase (Decrease)
ASSETS:			
CURRENT ASSETS:			
Unrestricted Assets:			
Cash and cash equivalents	$ 17,837,345	$ 15,319,826	$ 2,517,519
Investments	2,988,140	6,959,890	(3,971,750)
Accounts receivable	830,180	433,179	397,001
Due from other funds	565,885	433,849	132,036
Prepaid expenses	14,117	452,205	(438,088)
Unbilled receivables	1,391,620	1,391,620	-
Total unrestricted assets	23,627,287	24,990,569	(1,363,282)
Restricted Assets:			
Cash and cash equivalents	4,320,893	1,040,900	3,279,993
Interest receivable	71,792	94,072	(22,280)
Due from other funds	-	1,806,664	(1,806,664)
Unbilled receivables	10,080,581	10,080,581	-
Total restricted assets	14,473,266	13,022,217	1,451,049
TOTAL CURRENT ASSETS	38,100,553	38,012,786	87,767
NONCURRENT ASSETS:			
Restricted assets:			
Cash and cash equivalents	35,077,887	37,177,137	(2,099,250)
Investments	7,614,065	7,894,264	(280,199)
LONG-TERM ASSETS:			
Net capital assets	145,915,689	140,820,020	5,095,669
TOTAL NONCURRENT ASSETS	188,607,641	185,891,421	2,716,220
TOTAL ASSETS	226,708,194	223,904,207	2,803,987
DEFERRED OUTFLOWS OF RESOURCES			
Deferred pension outflow	7,221,340	7,221,340	-
Deferred loss on refundings	479,018	539,258	(60,240)
Deferred OPEB outflow	738,688	738,688	-
TOTAL DEFERRED OUTFLOWS OF RESOURCES	8,439,046	8,499,286	(60,240)
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	235,147,240	232,403,493	2,743,747
LIABILITIES:			
CURRENT LIABILITIES:			
Payable from Unrestricted Assets:			
Accounts payable and other liabilities	1,756,434	3,171,363	(1,414,929)
Due to other funds	-	1,825,723	(1,825,723)
Customer advance payments	2,238,251	185,211	2,053,040
Due to cities	(592,331)	-	(592,331)
Total payable from unrestricted assets	3,402,354	5,182,297	(1,779,943)
Payable from Restricted Assets:			
Accounts payable	23,944,182	22,000,658	1,943,524
Accrued landfill closure and post-closure care cost	6,983,097	6,983,097	-
Accrued interest payable on revenue bonds	1,478,766	246,461	1,232,305
Current portion of revenue bonds	4,980,000	4,980,000	-
Total payable from restricted assets	37,386,045	34,210,216	3,175,829
LONG-TERM LIABILITIES:			
Accrued landfill closure costs	3,097,484	3,097,484	-
Accured 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	69,658,195	69,881,192	(222,997)
Total long-term liabilities	88,691,699	88,914,696	(222,997)
TOTAL LIABILITIES	129,480,098	128,307,209	1,172,889
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	130,141,988	128,969,099	1,172,889
NET POSITION:			
Net investment in capital assets	84,772,898	83,927,045	845,853
Restricted for debt service	8,643,563	6,528,555	2,115,008
Unrestricted	11,588,791	12,978,794	(1,390,003)
TOTAL NET POSITION	$ 105,005,252	$ 103,434,394	$ 1,570,858

REGIONAL SOLID WASTE SYSTEM
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
FOR THE FIVE MONTHS ENDED FEBRUARY 28, 2025

	Current Month	Year to Date
OPERATING REVENUES:		
Charges for services	$ 3,716,187	$ 18,009,016
Deferred charges for services	(24,395)	592,331
Other operating revenues	198,711	2,716,954
Total operating revenue	3,890,503	21,318,301
OPERATING EXPENSES:		
Personnel	1,178,152	6,401,428
Chemicals	47,387	89,267
Other operating supplies	624,316	2,161,743
Electric power	33,247	127,904
Consulting	93,473	209,944
Maintenance	80,541	289,947
Shared services	518,290	2,591,440
Other operating services	16,384	4,534,847
Total operating expenses excluding depreciation/amortization	2,591,790	16,406,520
EXCESS OF REVENUES OVER EXPENSES BEFORE DEPRECIATION/AMORTIZATION	1,298,713	4,911,781
Depreciation/Amortization expense	644,148	3,146,759
Total depreciation/amortization	644,148	3,146,759
OPERATING INCOME (LOSS)	654,565	1,765,022
NONOPERATING REVENUES (EXPENSES)		
Investment income	194,465	875,384
Miscellaneous revenue (expense)	-	-
Contribution revenue (expense)	-	-
Gain (loss) on sale of capital assets	-	-
Interest expense - long term debt	(213,910)	(1,069,548)
Arbitrage rebate and service fees	-	-
Total nonoperating revenue (expenses)	(19,445)	(194,164)
CHANGE IN NET POSITION	635,120	1,570,858
NET POSITION, BEGINNING BALANCE	104,370,132	103,434,394
NET POSITION, ENDING BALANCE	$ 105,005,252	$ 105,005,252

REGIONAL SOLID WASTE SYSTEM
STATEMENT OF CASH FLOWS
FOR THE FIVE MONTHS ENDED FEBRUARY 28, 2025

	Current Month	Year to Date
CASH FLOWS FROM OPERATING ACTIVITIES:		
Cash received from customers	$ 3,387,168	$ 18,341,709
Cash received from other funds	442,734	1,491,507
Cash received from (paid to) others	153,864	2,535,457
Cash paid to suppliers for goods and services	(1,364,458)	(10,727,276)
Cash paid for employee services	(718,079)	(4,162,228)
Cash paid to other funds	(518,290)	(2,609,334)
Net cash provided by operating activities	1,382,939	4,869,835
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:		
Proceeds from (for) the issuance of bonds	-	-
Cash paid for capital assets	(1,973,845)	(6,703,246)
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	(1,973,845)	(6,703,246)
CASH FLOWS FROM INVESTING ACTIVITIES:		
Sale and maturity of investments	970,820	7,163,714
Purchases of investments	(2,968,672)	(2,968,672)
Interest received	250,691	1,336,631
Net cash provided by (used for) investing activities	(1,747,161)	5,531,673
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	(2,338,067)	3,698,262
CASH AND CASH EQUIVALENTS - Beginning of year	59,574,192	53,537,863
CASH AND CASH EQUIVALENTS - End of year	$ 57,236,125	$ 57,236,125
RECONCILIATION OF TOTAL CASH TO THE STATEMENT OF NET POSITION		
Unrestricted cash and cash equivalents	$ 17,837,345	$ 17,837,345
Restricted cash and cash equivalents	39,398,780	39,398,780
PROVIDED BY OPERATING ACTIVITIES:		
Operating income	$ 654,565	$ 1,765,022
Adjustments to reconcile net income to net cash provided by operating activities:		
Depreciation and amortization	644,148	3,146,759
Change in operating assets and liabilities:		
Accounts receivable and deferred billings	27,705	(374,722)
Prepaid expense	(14,117)	438,088
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	(73,995)	(151,094)
Accounts payable, accrued liabilities and developers' deposits	120,238	(1,414,927)
Accrued vacation and Accrued sick	-	-
Landfill liability	-	-
Customers advance payments	-	2,053,040
Due to Cities	24,395	(592,331)
Total adjustments	728,374	3,104,813
Net cash provided by operating activities	$ 1,382,939	$ 4,869,835
NONCASH TRANSACTION DISCLOSURES		
Change in landfill liability	$ -	$ -
Gain (loss) on disposal of capital assets	-	-
Interest capitalized on construction	-	-
Amortization of bond-related items	(32,551)	(162,757)
Change in fair value of investments	(36,386)	43,701
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
FEBRUARY 28, 2025

	February 28, 2025	September 30, 2024	Increase (Decrease)
ASSETS:			
CURRENT ASSETS:			
Current Assets:			
Cash and cash equivalents	$ 11,800,152	$ 7,152,735	$ 4,647,417
Investments	999,130	988,490	10,640
Accounts receivable	326,830	1,873,996	(1,547,166)
Due from other funds	30,164	2,706	27,458
Prepaid expenses	145,822	201,844	(56,022)
Unbilled receivables	274,975	274,975	-
Total unrestricted assets	13,577,073	10,494,746	3,082,327
Restricted Assets:			
Cash and cash equivalents	20,814,216	12,150,153	8,664,063
Interest receivable	373,190	185,051	188,139
Due from other funds	-	950,000	(950,000)
Total restricted assets	21,187,406	13,285,204	7,902,202
TOTAL CURRENT ASSETS	34,764,479	23,779,950	10,984,529
NONCURRENT ASSETS:			
Restircted assets:			
Cash and cash equivalents	109,078,086	160,841,398	(51,763,312)
Investments	45,828,464	19,962,226	25,866,238
LONG-TERM ASSETS:			
Net capital assets	543,499,522	530,359,736	13,139,786
TOTAL NONCURRENT ASSETS	698,406,072	711,163,360	(12,757,288)
TOTAL ASSETS	733,170,551	734,943,310	(1,772,759)
DEFERRED OUTFLOWS OF RESOURCES			
Deferred pension inflow	1,155,802	1,155,802	-
Deferred loss on refundings	765,470	858,887	(93,417)
Deferred OPEB inflow	176,408	176,408	-
TOTAL DEFERRED OUTFLOWS OF RESOURCES	2,097,680	2,191,097	(93,417)
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	735,268,231	737,134,407	(1,866,176)
LIABILITIES:			
CURRENT LIABILITIES:			
Payable from Unrestricted Assets:			
Accounts payable and other liabilities	1,665,926	3,479,142	(1,813,216)
Due to other funds	1,663	1,043,122	(1,041,459)
Customer advance payments	5,160,088	1,774,952	3,385,136
Due to cities	3,510,050	-	3,510,050
Total payable from unrestricted assets	10,337,727	6,297,216	4,040,511
Payable from Restricted Assets:			
Accounts payable	12,874,595	25,839,986	(12,965,391)
Due to other funds	-	66,056	(66,056)
Accrued interest on notes	5,960	-	5,960
Accrued interest - revenue bonds	4,630,058	4,753,808	(123,750)
Current portion of notes payable	1,000,000	-	1,000,000
Current portion of revenue bonds	20,015,000	20,015,000	-
Total payable from restricted assets	38,525,613	50,674,850	(12,149,237)
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	494,525,190	495,618,395	(1,093,205)
Total long-term liabilities	497,425,874	498,519,079	(1,093,205)
TOTAL LIABILITIES	546,289,214	555,491,145	(9,201,931)
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	546,286,263	555,488,194	(9,201,931)
NET POSITION:			
Net investment in capital assets	146,030,216	146,054,301	(24,085)
Restricted for debt service	41,277,926	32,075,961	9,201,965
Unrestricted	1,673,826	3,515,951	(1,842,125)
TOTAL NET POSITION	$ 188,981,968	$ 181,646,213	$ 7,335,755

UPPER EAST FORK INTERCEPTOR SYSTEM
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
FOR THE FIVE MONTHS ENDED FEBRUARY 28, 2025

	Current Month	Year to Date
OPERATING REVENUES:		
Charges for services	$ 5,450,479	$ 26,696,587
Deferred charges for services	(458,593)	(3,510,050)
Other operating revenues	258	13,306
Total operating revenue	4,992,144	23,199,843
OPERATING EXPENSES:		
Personnel	271,497	1,440,225
Chemicals	640,929	2,138,138
Other operating supplies	16,461	128,136
Electric power	148,216	534,443
Consulting	50,443	287,666
Maintenance	163,925	369,803
Shared services	448,270	2,241,355
Other operating services	36,676	1,864,253
Total operating expenses excluding depreciation/amortization	1,776,417	9,004,019
EXCESS OF REVENUES OVER EXPENSES BEFORE DEPRECIATION/AMORTIZATION	3,215,727	14,195,824
Depreciation/Amortization expense	897,297	4,484,144
Total depreciation/amortization	897,297	4,484,144
OPERATING INCOME (LOSS)	2,318,430	9,711,680
NONOPERATING REVENUES (EXPENSES):		
Investment income	794,514	3,639,549
Miscellaneous revenue (expense)	-	-
Contribution revenue (expense)	-	-
Gain (loss) on sale of capital assets	-	-
Interest expense	(1,349,354)	(6,015,474)
Arbitrage rebate and service fees	-	-
Total nonoperating revenue (expenses)	(554,840)	(2,375,925)
CHANGE IN NET POSITION	1,763,590	7,335,755
NET POSITION, BEGINNING BALANCE	187,218,378	181,646,213
NET POSITION, ENDING BALANCE	$ 188,981,968	$ 188,981,968

UPPER EAST FORK INTERCEPTOR SYSTEM
STATEMENT OF CASH FLOWS
FOR THE FIVE MONTHS ENDED FEBRUARY 28, 2025

	Current Month	Year to Date
CASH FLOWS FROM OPERATING ACTIVITIES:		
Cash received from customers	$ 4,818,103	$ 31,805,764
Cash received from other funds	-	2,706
Cash received from (paid to) others	249	13,259
Cash paid to suppliers for goods and services	(1,610,859)	(8,190,449)
Cash paid for employee services	(168,837)	(958,497)
Cash paid to other funds	(405,868)	(2,120,705)
Net cash provided by operating activities	2,632,788	20,552,078
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:		
Proceeds from issuance of bonds	-	-
Proceeds from ECP		1,000,000
Cash paid for capital assets	(6,395,563)	(30,069,958)
Interest paid on notes	(2,340)	(2,340)
Interest paid on long-term debt	-	(7,130,712)
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	(6,397,903)	(36,856,148)
CASH FLOWS FROM INVESTING ACTIVITIES:		
Sale and maturity of investments		2,239,648
Purchases of investments	(27,989,004)	(27,989,004)
Interest received	626,405	3,601,594
Net cash provided by (used for) investing activities	(27,362,599)	(22,147,762)
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	(31,127,714)	(38,451,832)
CASH AND CASH EQUIVALENTS - Beginning of year	172,820,168	180,144,286
CASH AND CASH EQUIVALENTS - End of year	$ 141,692,454	$ 141,692,454
RECONCILIATION OF TOTAL CASH TO THE STATEMENT OF NET POSITION		
Unrestricted cash and cash equivalents	$ 11,800,152	$ 11,800,152
Restricted cash and cash equivalents	129,892,302	129,892,302
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES:		
Operating income	$ 2,318,430	$ 9,711,680
Adjustments to reconcile net income to net cash provided by operating activities:		
Depreciation and amortization	897,297	4,484,144
Change in operating assets and liabilities:		
Accounts receivable and deferred billings	(592,833)	1,359,027
Prepaid expense	(36,707)	56,022
Pension deferred outflows	-	-
OPEB deferred outflows	-	-
Net pension liability	-	-
Pension deferred inflows	-	-
OPEB deferred inflows	-	-
Net OPEB liability	-	-
Due to/from other funds	(29,845)	(118,918)
Account payable, accrued liabilties and developers' deposits	94,327	(1,835,061)
Accrued vacation and Accrued sick	-	-
Customers advance payments	(476,474)	3,385,134
Due to Cities	458,593	3,510,050
Total adjustments	314,358	10,840,398
Net cash provided by operating activities	$ 2,632,788	$ 20,552,078
NONCASH TRANSACTION DISCLOSURES		
Gain (loss) on disposal of capital assets	$ -	$ -
Interest capitalized on construction	-	-
Amortization of bond-related items	(199,959)	(999,789)
Change in fair value of investments	(157,425)	(4,101)
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
FEBRUARY 28, 2025

	February 28, 2025	September 30, 2024	Increase (Decrease)
ASSETS:			
CURRENT ASSETS:			
Unrestricted Assets:			
Cash and cash equivalents	$ 20,664,622	$ 14,599,022	$ 6,065,600
Investments	-	-	-
Accounts receivable	389,833	1,297,147	(907,314)
Due from other funds	85,428	1,936,047	(1,850,619)
Prepaid expenses	371,481	499,496	(128,015)
Unbilled receivables	573,324	573,324	-
Total unrestricted assets	22,084,688	18,905,036	3,179,652
Restricted Assets:			
Cash and cash equivalents	22,419,365	15,355,792	7,063,573
Investments	-	-	-
Interest receivable	622,984	535,605	87,379
Due from other funds	-	2,898,915	(2,898,915)
Total restricted assets	23,042,349	18,790,312	4,252,037
TOTAL CURRENT ASSETS	45,127,037	37,695,348	7,431,689
NONCURRENT ASSETS:			
Restricted Assets:			
Cash and cash equivalents	135,225,550	129,444,429	5,781,121
Investments	61,926,533	58,642,125	3,284,408
LONG-TERM ASSETS:			
Net capital assets	339,776,418	326,816,690	12,959,728
TOTAL NONCURRENT ASSETS	536,928,501	514,903,244	22,025,257
TOTAL ASSETS	582,055,538	552,598,592	29,456,946
DEFERRED OUTFLOWS OF RESOURCES			
Deferred pension outflow	3,690,119	3,690,119	-
Deferred loss on refunding	426,043	494,911	(68,868)
Deferred OPEB outflow	498,218	498,218	-
TOTAL DEFERRED OUTFLOWS OF RESOURCES	4,614,380	4,683,248	(68,868)
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	586,669,918	557,281,840	29,388,078
LIABILITIES:			
CURRENT LIABILITIES:			
Payable from Unrestricted Assets:			
Accounts payable and other liabilities	8,010,501	11,127,157	(3,116,656)
Due to other funds	248,248	2,849,676	(2,601,428)
Customer advance payments	6,654,256	1,336,384	5,317,872
Current notes payable	-	-	-
Due to cities	3,310,391	-	3,310,391
Total payable from unrestricted assets	18,223,396	15,313,217	2,910,179
Payable from Restricted Assets:			
Accounts payable	7,122,046	9,523,110	(2,401,064)
Due to other funds	-	2,246,385	(2,246,385)
Accrued interest - revenue bonds	3,844,399	4,763,171	(918,772)
Current portion of revenue bonds	16,015,000	15,255,000	760,000
Total payable from restricted assets	26,981,445	31,787,666	(4,806,221)
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	393,303,025	369,983,706	23,319,319
Total long-term liabilities	401,927,999	378,608,680	23,319,319
TOTAL LIABILITIES	447,132,840	425,709,563	21,423,277
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	448,259,236	426,835,959	21,423,277
NET POSITION:			
Net investments in capital assets	92,258,603	93,140,558	(881,955)
Restricted for debt service	47,809,351	38,579,529	9,229,822
Unrestricted	(1,657,272)	(1,274,206)	(383,066)
TOTAL NET POSITION	$ 138,410,682	$ 130,445,881	$ 7,964,801

SMALL SYSTEMS
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
FOR THE FIVE MONTHS ENDED FEBRUARY 28, 2025

	Current Month	Year to Date
OPERATING REVENUES:		
Charges for services	$ 5,744,857	$ 28,724,297
Deferred charges for services	293,714	(3,310,391)
Other operating revenues	29,419	175,532
Total operating revenue	6,067,990	25,589,438
OPERATING EXPENSES:		
Personnel	725,134	3,871,951
Chemicals	154,752	916,448
Other operating supplies	336,625	925,817
Electric power	238,837	889,154
Consulting	50,563	214,064
Maintenance	215,047	538,805
Shared Services	660,521	3,302,569
Other operating services	817,282	1,624,031
Total operating expenses excluding depreciation and amortization	3,198,761	12,282,839
EXCESS OF REVENUES OVER EXPENSES BEFORE DEPRECIATION AND AMORTIZATION	2,869,229	13,306,599
Depreciation/Amortization expense	751,832	3,760,414
Total depreciation and amortization	751,832	3,760,414
OPERATING INCOME (LOSS)	2,117,397	9,546,185
NONOPERATING REVENUES (EXPENSES):		
Investment income	989,587	4,206,642
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	(1,191,376)	(5,779,781)
Arbitrage rebate and service fees	-	(8,245)
Total nonoperating revenue (expenses)	(201,789)	(1,581,384)
CHANGE IN NET POSITION	1,915,608	7,964,801
NET POSITION, BEGINNING BALANCE	136,495,074	130,445,881
NET POSITION, ENDING BALANCE	$ 138,410,682	$ 138,410,682

SMALL SYSTEMS
STATEMENT OF CASH FLOWS
FOR THE FIVE MONTHS ENDED FEBRUARY 28, 2025

	Current Month	Year to Date
CASH FLOWS FROM OPERATING ACTIVITIES:		
Cash received from customers	$ 6,291,719	$ 34,971,575
Cash received from other funds	-	-
Cash received from (paid to) others	669	31,783
Cash paid to suppliers for goods and services	(2,106,812)	(8,861,219)
Cash paid for employee services	(432,697)	(2,471,098)
Cash paid to other funds	(841,158)	(4,104,914)
Net cash provided by operating activities	2,911,721	19,566,127
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:		
Proceeds from (for) the issuance of bonds	-	24,997,460
Cash paid for capital assets	(4,745,547)	(19,178,585)
Loan from Water	-	-
Interest paid on long-term debt	-	(7,144,754)
Principal payments on long-term debt	-	-
Payments from (for) bond issue costs	-	(403,070)
Arbitrage rebate and service fees	-	(15,203)
Grant Income	-	-
Net cash used for capital and related financing activities	(4,745,547)	(1,744,152)
CASH FLOWS FROM INVESTING ACTIVITIES:		
Sale and maturity of investments	1,941,641	14,175,481
Purchase of investments	(17,514,316)	(17,514,316)
Interest received	828,246	4,427,154
Net cash provided by (used for) investing activities	(14,744,429)	1,088,319
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	(16,578,255)	18,910,294
CASH AND CASH EQUIVALENTS - Beginning of year	194,887,792	159,399,243
CASH AND CASH EQUIVALENTS - End of year	$ 178,309,537	$ 178,309,537
RECONCILIATION OF TOTAL CASH TO THE STATEMENT OF NET POSITION		
Unrestricted cash and cash equivalents	$ 20,664,622	$ 20,664,622
Restricted cash and cash equivalents	157,644,915	157,644,915
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES:		
Operating income	$ 2,117,397	9,546,185
Adjustments to reconcile net income to net cash provided by operating activities:		
Depreciation and Amortization	751,832	3,760,414
Change in operating assets and liabilities:		
Accounts receivable and deferred billings	523,915	819,937
Prepaid expense	(81,769)	128,016
Pension deferred outflows	-	-
OPEB deferred outflows	-	-
Net pension liability	-	-
Pension deferred inflows	-	-
OPEB deferred inflows	-	-
Net OPEB liability	-	-
Lease and SBITA liability	-	-
Due to/from other funds	24,973	(69,387)
Accts payable, accrued liabilities and developers deposits	73,598	(3,247,303)
Accrued vacation and Accrued sick	-	-
Customers advance payments	(204,511)	5,317,874
Due to Cities	(293,714)	3,310,391
Total adjustments	794,324	10,019,942
Net cash provided by operating activities	$ 2,911,721	$ 19,566,127
NONCASH TRANSACTION DISCLOSURES		
Gain (loss) on disposal of capital assets		
Interest capitalized on construction	-	-
Amortization of bond-related items	(90,090)	(446,202)
Change in fair value of investments	(205,707)	131,738
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
FEBRUARY 28, 2025

FUND	CASH	INVESTMENTS AT COST	TOTAL
CONSTRUCTION FUNDS:			
Regional Water System - Capital Improvement Fund	$ 545	$ 123,389,204	$ 123,389,749
Regional Water System - 2017 SWIFT - LBCR	-	998,246	998,246
Regional Water System - 2017 SWIFT - TRT & DIST	-	736,954	736,954
Regional Water System - 2018 SWIFT - LBCR	1	14,708,127	14,708,128
Regional Water System - 2018 SWIFT - TRT & DIST	-	1,055,079	1,055,079
Regional Water System - 2018A SWIFT - LBCR	-	4,777,333	4,777,333
Regional Water System - 2018A SWIFT - TRT & DIST	-	21,937,215	21,937,215
Regional Water System - 2019 SWIFT - LBCR	-	6,687,675	6,687,675
Regional Water System - 2019 SWIFT - TRT & DIST	-	9,972,636	9,972,636
Regional Water System - 2023 SWIFT - CNST/ESC	-	146,094,833	146,094,833
Regional Water System - 2019	-	10,733,860	10,733,860
Regional Water System - 2021	6	10,170,059	10,170,065
Regional Water System - 2023 SWIFT - TRT & DIST	-	369,378,557	369,378,557
Regional Water System - 2018 SWIFT - WORKING CAPITAL	-	26,605,220	26,605,220
Regional Water System - 2018A SWIFT - WORKING CAPITAL	-	11,409,816	11,409,816
Regional Wastewater System - Capital Improvement Fund	0	9,116,944	9,116,944
Regional Wastewater System - 2019	-	615,581	615,581
Regional Wastewater System - 2020A	-	3,286,594	3,286,594
Regional Wastewater System - 2021A	-	503,531	503,531
Regional Wastewater System - 2020 CWSRF	-	94,353,324	94,353,324
Regional Wastewater System - 2020 CWSRF - CNST/ESC	-	54,972,666	54,972,666
Regional Wastewater System - 2021 CWSRF	-	601,480	601,480
Regional Wastewater System - 2021 CWSRF - CNST/ESC	-	37,185,840	37,185,840
Regional Solid Waste System - Capital Improvement Fund	0	19,033,420	19,033,420
Regional Solid Waste System - 2022	4	615,470	615,474
Regional Solid Waste System - 2023	-	13,474,930	13,474,930
Upper East Fork Interceptor System - Capital Improvement Fund	16	6,168,543	6,168,559
Upper East Fork Interceptor System - 2018	-	4,629,910	4,629,910
Upper East Fork Interceptor System - 2019	-	14,078,055	14,078,055
Upper East Fork Interceptor System - 2020	4	20,606,901	20,606,906
Upper East Fork Interceptor System - 2021	-	6,481,487	6,481,487
Upper East Fork Interceptor System - 2024	-	75,284,532	75,284,532
Buffalo Creek Interceptor - Capital Improvement Fund	-	72,978	72,978
Buffalo Creek Interceptor - 2020	-	1,902,387	1,902,387
Buffalo Creek Interceptor - 2024	5	6,809,888	6,809,893
Buffalo Creek Interceptor - 2022 CWSRF	-	1,752,835	1,752,835
Buffalo Creek Interceptor - 2022 PF CWSRF - CNST/ESC	-	1,127,402	1,127,402
Buffalo Creek Interceptor - 2022 CWSRF - CNST/ESC	-	38,479,281	38,479,281
Lower East Fork Interceptor - Capital Improvement Fund	-	420,418	420,418
McKinney Interceptor - Capital Improvement Fund	-	16,541	16,541
Muddy Creek WWTP - Capital Improvement Fund	-	320,708	320,708
Muddy Creek WWTP - 2019	-	42,045	42,045
Muddy Creek WWTP - 2021	-	2,715,195	2,715,195
Muddy Creek WWTP - 2024	-	67,159,347	67,159,347
Mustang Creek Interceptor - Capital Improvement Fund	-	747,515	747,515
Mustang Creek Interceptor - 2020	-	802,043	802,043
Mustang Creek Interceptor - 2024	-	23,468,519	23,468,519
Panther Creek Wastewater Treatment Plant - Capital Improvement Fund	-	505,221	505,221
Panther Creek Wastewater Treatment Plant - 2020	-	128,840	128,840
Parker Creek WW Interceptor System - Capital Improvement Fund	-	753,261	753,261
Parker Creek Parallel WW Interceptor System - Capital Improvement Fund	-	3,009	3,009
Sabine Creek Wastewater Treatment Plant - Capital Improvement Fund	-	5,287	5,287
Sabine Creek Wastewater Treatment Plant - 2022	-	20,258,029	20,258,029
Sabine Creek WW Interceptor System - Capital Improvement Fund	-	119,224	119,224
Stewart Creek West Wastewater Treatment Plant - Capital Improvement Fund	-	714,225	714,225
TOTAL	$ 582	$ 1,287,988,221	$ 1,287,988,803

SCHEDULE OF CASH AND INVESTMENTS
FEBRUARY 28, 2025

FUND	CASH	INVESTMENTS AT COST	TOTAL
CONSTRUCTION FUNDS - ECP:			
Regional Water System - ECP	$ -	$ 8,870,423	$ 8,870,423
Regional Wastewater System - ECP	-	8,730,228	8,730,228
Upper East Fork Interceptor - ECP Refund	-	636,307	636,307
Upper East Fork Interceptor - ECP	-	784,770	784,770
TOTAL	$ -	$ 19,021,729	$ 19,021,729
TOTAL CONSTRUCTION FUNDS:	$ 582	$ 1,307,009,950	$ 1,307,010,531
INTEREST AND SINKING FUNDS:			
Regional Water System	$ -	$ 150,661,208	$ 150,661,208
Regional Wastewater System	-	31,742,256	31,742,256
Regional Solid Waste System	-	4,320,893	4,320,893
Upper East Fork Interceptor System	-	20,814,216	20,814,216
Buffalo Creek Interceptor	-	2,743,206	2,743,206
Lower East Fork Interceptor	-	810,458	810,458
Muddy Creek Wastewater Treatment Plant	-	4,810,856	4,810,856
Mustang Creek Interceptor System	-	2,721,458	2,721,458
Panther Creek Wastewater Treatment Plant	-	5,276,068	5,276,068
Parker Creek Parallel Interceptor	-	134,909	134,909
Rockwall - Heath Water Storage Facilities	-	235,257	235,257
Rockwall South (Buffalo) Wastewater Treatment Plant - 2008	-	174,089	174,089
Rockwall Water Pump Station Facilities	-	105,145	105,145
Sabine Creek Wastewater Treatment Plant	-	1,863,524	1,863,524
Stewart Creek West Wastewater Treatment Plant - 2015	-	3,075,785	3,075,785
Terrell Water Transmission Facilities	-	468,610	468,610
TOTAL	$ -	$ 229,957,937	$ 229,957,937
INTEREST AND SINKING FUNDS - ECP:			
Regional Water System - ECP	$ -	$ 827,880	$ 827,880
Regional Wastewater System - ECP	-	549,849	549,849
TOTAL	$ -	$ 1,377,729	$ 1,377,729
TOTAL INTEREST AND SINKING FUNDS:	$ -	$ 231,335,666	$ 231,335,666
DEBT SERVICE RESERVE FUNDS:			
Regional Water System	$ -	$ 151,307,614	$ 151,307,614
Regional Wastewater System	-	37,885,041	37,885,041
Regional Solid Waste System	-	5,701,955	5,701,955
Upper East Fork Interceptor System	-	24,558,640	24,558,640
Buffalo Creek Interceptor	-	4,233,317	4,233,317
Lower East Fork Interceptor	-	1,377,232	1,377,232
Muddy Creek Wastewater Treatment Plant	-	6,044,204	6,044,204
Mustang Creek Interceptor System	-	2,866,246	2,866,246
Panther Creek Wastewater Treatment Plant	-	1,725,296	1,725,296
Parker Creek Parallel Interceptor	-	211,186	211,186
Rockwall - Heath Water Storage Facilities	-	-	-
Rockwall South (Buffalo) Wastewater Treatment Plant - 2008	-	257,155	257,155
Rockwall Water Pump Station Facilities	-	178,114	178,114
Sabine Creek Wastewater Treatment Plant	-	5,957,256	5,957,256
Stewart Creek West Wastewater Treatment Plant - 2015	-	5,045,305	5,045,305
Terrell Water Transmission Facilities	-	801,836	801,836
TOTAL DEBT SERVICE RESERVE FUNDS	$ -	$ 248,150,397	$ 248,150,397
ARBITRAGE LIABILITY FUNDS:			
Regional Water System - 2019 SWIFT-LBCR	$ -	$ 4,471	$ 4,471
Regional Water System - 2019 SWIFT-TRT	-	2,260	2,260
Regional Water System - 2019A	-	6,028	6,028
Regional Water System - 2021A	-	9,437	9,437
Regional Water System - 2023 ECP	-	75,992	75,992

SCHEDULE OF CASH AND INVESTMENTS
FEBRUARY 28, 2025

FUND	CASH	INVESTMENTS AT COST	TOTAL
ARBITRAGE LIABILITY FUNDS (Continued):			
Regional Wastewater System - 2020A	$ -	$ 31,005	$ 31,005
Regional Wastewater System - 2020 CWSRF	-	2,404,254	2,404,254
Regional Wastewater System - 2021 CWSRF	-	2,048,506	2,048,506
Regional Wastewater System - 2023 ECP	-	54,061	54,061
Regional Solid Waste System - 2022	-	69,998	69,998
Regional Solid Waste System - 2023	-	120,684	120,684
Upper East Fork Interceptor System - 2019	-	1,275	1,275
Upper East Fork Interceptor System - 2020	-	197,529	197,529
Upper East Fork Interceptor System - 2023 ECP	-	33,784	33,784
Buffalo Creek Interceptor - 2019	-	-	-
Buffalo Creek Interceptor - 2022 CWSRF	-	683,463	683,463
Lower East Fork Interceptor	-	1,327	1,327
Muddy Creek Regional Wastewater System - 2016	-	3,154	3,154
Muddy Creek Regional Wastewater System - 2019	-	-	-
Muddy Creek Regional Wastewater System - 2021	-	2,935	2,935
Mustang Creek Interceptor - 2020	-	10,970	10,970
Panther Creek Regional Wastewater System - 2020	-	30,797	30,797
Sabine Creek Regional Wastewater System - 2022	-	341,194	341,194
TOTAL ARBITRAGE LIABILITY FUNDS	$ -	$ 6,133,122	$ 6,133,122
RESERVE FOR MAINTENANCE ESCROW FUNDS:			
Regional Water System - Chapman	$ -	$ 686,453	$ 686,453
Regional Water System - Contingency	-	28,201,439	28,201,439
Regional Wastewater System	-	8,519,953	8,519,953
Regional Solid Waste System	-	4,108,873	4,108,873
Upper East Fork Interceptor System	-	3,896,402	3,896,402
Buffalo Creek Interceptor	-	386,199	386,199
Forney Interceptor	-	20,753	20,753
Kaufman Four - One Water Distribution Facilities	-	77,580	77,580
Lavon Wastewater Treatment Plant	-	36,274	36,274
Lower East Fork Interceptor	-	177,954	177,954
McKinney Interceptor	-	17,628	17,628
Muddy Creek Interceptor	-	48,269	48,269
Muddy Creek Wastewater Treatment Plant	-	11,292	11,292
Mustang Creek Interceptor	-	189,623	189,623
Panther Creek Wastewater Treatment Plant	-	410,453	410,453
Parker Creek Interceptor	-	31,516	31,516
Parker Creek Parallel Interceptor	-	36,836	36,836
Plano Water Transmission Facilities	-	293,850	293,850
Rockwall North (Squabble) Wastewater Treatment Plant	-	16,075	16,075
Rockwall South (Buffalo) Wastewater Treatment Plant	-	121,391	121,391
Sabine Creek Interceptor	-	44,862	44,862
Sabine Creek Wastewater Treatment Plant	-	14,404	14,404
Seis Lagos Wastewater Treatment Plant	-	24,075	24,075
Stewart Creek West Wastewater Treatment Plant	-	97,206	97,206
TOTAL	$ -	$ 47,469,361	$ 47,469,361
EQUIPMENT REPLACEMENT ESCROW FUNDS:			
Regional Solid Waste System	$ -	$ 18,558,772	$ 18,558,772
TOTAL	$ -	$ 18,558,772	$ 18,558,772
PREVENTATIVE MAINTENANCE ESCROW FUNDS:			
Regional Wastewater System	$ -	$ 514,748	$ 514,748
Upper East Fork Interceptor System	-	1,191,947	1,191,947
Buffalo Creek Interceptor	-	1,644,152	1,644,152
Farmersville Wastewater Treatment Plant	-	-	-
Forney Interceptor	-	617,780	617,780

SCHEDULE OF CASH AND INVESTMENTS
FEBRUARY 28, 2025

FUND	CASH	INVESTMENTS AT COST	TOTAL
PREVENTATIVE MAINTENANCE ESCROW FUNDS (Continued):			
Lavon Wastewater Treatment Plant	$ -	$ 16,405	$ 16,405
Lower East Fork Interceptor	-	603,246	603,246
McKinney Interceptor	-	371,162	371,162
Muddy Creek Interceptor	-	429,311	429,311
Muddy Creek Wastewater Treatment Plant	-	815,077	815,077
Mustang Creek Interceptor	-	315,438	315,438
Panther Creek Wastewater Treatment Plant	-	385,644	385,644
Parker Creek Interceptor	-	625,148	625,148
Parker Creek Parallel Interceptor	-	177,840	177,840
Rockwall South (Buffalo) Wastewater Treatment Plant	-	23,729	23,729
Sabine Creek Interceptor	-	444,474	444,474
Sabine Creek Wastewater Treatment Plant	-	49,799	49,799
Seis Lagos Wastewater Treatment Plant	-	9,742	9,742
Stewart Creek West Wastewater Treatment Plant	-	540,695	540,695
TOTAL	$ -	$ 8,776,336	$ 8,776,336
SUPPORT SERVICES CONTINGENCY:			
Support Services	$ -	$ 5,194,586	$ 5,194,586
TOTAL	$ -	$ 5,194,586	$ 5,194,586
TOTAL ESCROW FUNDS:	$ -	$ 79,999,055	$ 79,999,055
OPERATING FUNDS:			
Support Services	$ 4,011,044	$ 137,398	$ 4,148,443
Regional Water System	4,802,264	55,003,282	59,805,546
Regional Wastewater System	4,795,724	10,610,408	15,406,132
Regional Solid Waste System	1,727,359	0	1,727,359
Upper East Fork Interceptor System	4,794,684	3,982,130	8,776,813
Buffalo Creek Interceptor	334	573,790	574,124
Farmersville Wastewater Treatment Plant	0	67,858	67,858
Forney Interceptor	14	482,185	482,199
Kaufman Four-One Water Distribution Facilities	7	8,092	8,099
Lavon Wastewater Treatment Plant	3	59,104	59,106
Lower East Fork Interceptor	-	1,733,016	1,733,016
McKinney Interceptor	-	39,367	39,367
Muddy Creek Interceptor	-	71,239	71,239
Muddy Creek Wastewater Treatment Plant	899	1,441,831	1,442,729
Mustang Creek Interceptor System	242	716,506	716,749
Panther Creek Wastewater Treatment Plant	377	1,581,597	1,581,974
Parker Creek Interceptor	21	34,834	34,855
Parker Creek Parallel Interceptor	11	27,347	27,358
Plano Water Transmission Facilities	0	13,369	13,369
Rockwall - Heath Water Storage Facilities	-	13,382	13,382
Rockwall North (Squabble) Wastewater Treatment Plant	10	201,243	201,253
Rockwall South (Buffalo) Wastewater Treatment Plant	65	636,479	636,544
Rockwall Water Pump Station Facilities	8	9,961	9,969
Sabine Creek Interceptor	8	13,172	13,180
Sabine Creek Wastewater Treatment Plant	440	384,456	384,896
Seis Lagos Wastewater Treatment Plant	-	88,952	88,952
Stewart Creek West Wastewater Treatment Plant	157	1,734,578	1,734,735
Terrell Water Transmission Facilities	9	52,840	52,850
Small Wastewater Treatment Plants	(82,570)*	-	(82,570)
Wastewater Pretreatment Program	83	311,253	311,337
Insurance	231,320	10,072,010	10,303,330
TOTAL OPERATING FUNDS	$ 20,282,512	$ 90,101,679	$ 110,384,191
GRAND TOTAL	$ 20,283,094 *	$ 1,962,729,869	$ 1,983,012,963

* 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	$15,238,965
Construction - Bond Funded	1,174,302
TWDB Construction - Bond Funded	41,410,718
	$57,823,985
Regional Wastewater	
Capital Improvement - Cash Funded	$8,049,203
Construction - Bond Funded	858,872
TWDB Construction - Bond Funded	26,141,218
	$35,049,293
Upper East Fork Interceptor	
Capital Improvement - Cash Funded	$6,417,938
Construction - Bond Funded	9,057,543
	$15,475,481
Regional Solid Waste	
Capital Improvement - Cash Funded	$3,140,241
Construction - Bond Funded	664,508
	$3,804,749
Muddy Creek Wastewater Treatment Plant	
Capital Improvement - Cash Funded	$313,908
Construction - Bond Funded	8,700,780
	$9,014,688
Panther Creek Wastewater Treatment Plant	
Capital Improvement - Cash Funded	$293,614
Construction - Bond Funded	60,208
	$353,822
Sabine Creek Wastewater Treatment Plant	
Capital Improvement - Cash Funded	$5,287
Construction - Bond Funded	4,338,029
	$4,343,316
Stewart Creek Wastwater Treatment Plant	
Capital Improvement - Cash Funded	$556,873
Buffalo Creek Interceptor	
Capital Improvement - Cash Funded	$72,978
Construction - Bond Funded	215,474
TWDB Construction - Bond Funded	4,069,518
	$4,357,971
Lower East Fork Interceptor	
Capital Improvement - Cash Funded	$1,003,756
Mckinney Interceptor	
Capital Improvement - Cash Funded	$6,272

Available Capital Funding (continued)

System	Expected Available At FY End
Mustang Creek Interceptor	
Capital Improvement - Cash Funded	$743,695
Construction - Bond Funded	2,628,637
	$3,372,332
Parker Creek Interceptor	
Capital Improvement - Cash Funded	$848,130
Parker Creek Parallel Interceptor	
Capital Improvement - Cash Funded	$3,009
Sabine Creek Interceptor	
Capital Improvement - Cash Funded	$112,429

EXTENDABLE COMMERCIAL PAPER

Regional Water	
Program Size	$700M
Balances ($M)	
Appropriated	$571.5
Total Outstanding Balance	$131.0
Current Cash Balance	$8.9
Current Weighted Avg Rate	2.99%

Regional Wastewater	
Program Size	$400M
Balances ($M)	
Appropriated	$276.8
Total Outstanding Balance	$88.0
Current Cash Balance	$8.7
Current Weighted Avg Rate	2.99

Upper East Fork Interceptor	
Program Size	$150M
Balances ($M)	
Appropriated	$44.0
Total Outstanding Balance	$1.0
Current Cash Balance	$0.8
Current Weighted Avg Rate	2.98%