



Groundbreaking Ceremony for Bois d'Arc Lake



**NORTH  
TEXAS  
MUNICIPAL  
WATER  
DISTRICT**

# FINANCIAL STATEMENTS

For the Month Ended:

November 30, 2022

Unaudited



Wylie Water Treatment Plant Expansion



Wilson Creek Regional Wastewater Treatment Plant Expansion



Morrow Renewable High BTU Gas Plant at 121 RDF

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# BUDGET SUMMARY

SECTION

# BUDGET SUMMARY

**ALL SYSTEMS  
BUDGET SUMMARY - REVENUES AND EXPENDITURES  
NOVEMBER 30, 2022**

	Original Budget	YTD Actual	% Of Budget	Remaining Budget
<b>Revenues:</b>				
Sales:				
Water	\$ 429,932,151	\$ 71,655,094	16.7%	\$ 358,277,056
Wastewater	96,660,345	15,850,193	16.4%	80,810,152
Interceptor	48,938,495	7,977,301	16.3%	40,961,194
Solid Waste	34,587,990	6,188,198	17.9%	28,399,792
Sewer	54,966,355	9,175,236	16.7%	45,791,119
Total Sales	<u>665,085,336</u>	<u>110,846,021</u>	16.7%	554,239,315
Other Revenues	12,444,089	4,960,471	39.9%	7,483,618
Interest Income	308,960	414,715	134.2%	(105,755)
Grand Total	<u>\$ 677,838,385</u>	<u>\$ 116,221,207</u>	17.1%	<u>\$ 561,617,178</u>
<b>Expenditures:</b>				
Personnel	\$ 112,964,485	\$ 16,238,766	14.4%	\$ 96,725,719
Supplies:				
Fuel	4,418,140	596,625	13.5%	3,821,515
Chemicals	87,519,235	9,654,775	11.0%	77,864,460
Other	21,754,165	2,973,177	13.7%	18,780,988
Total Supplies	<u>113,691,540</u>	<u>13,224,577</u>	11.6%	100,466,963
Services:				
Consulting	8,748,850	175,591	2.0%	8,573,259
Insurance	4,023,470	1,294,378	32.2%	2,729,092
Landfill Service Fees	5,027,755	663,873	13.2%	4,363,882
Maintenance	27,535,165	1,042,213	3.8%	26,492,952
Power	33,966,105	3,786,399	11.1%	30,179,706
Shared Services	70,057,555	11,549,542	16.5%	58,508,013
Water Purchases	6,472,005	717,910	11.1%	5,754,095
Other	20,519,735	2,383,114	11.6%	18,136,621
Shared Services Allocation	(75,106,095)	(10,574,871)	14.1%	(64,531,224)
Total Services	<u>101,244,545</u>	<u>11,038,149</u>	10.9%	90,206,396
Capital Outlay	14,223,670	703,113	4.9%	13,520,557
Escrow	5,128,025	854,567	16.7%	4,273,458
Capital Improvement Fund	21,185,500	3,481,740	16.4%	17,703,760
Debt Service	<u>302,538,500</u>	<u>49,780,263</u>	16.5%	<u>252,758,237</u>
Grand Total	<u>\$ 670,976,265</u>	<u>\$ 95,321,175</u>	14.2%	<u>\$ 575,655,090</u>
Revenues Over / ( Under) Expenditures	<u>\$ 6,862,120</u>	<u>\$ 20,900,032</u>		

**SHARED SERVICES FUND  
BUDGET SUMMARY - REVENUES AND EXPENDITURES  
NOVEMBER 30, 2022**

	<b>Original Budget</b>	<b>YTD Actual</b>	<b>% Of Budget</b>	<b>Remaining Budget</b>
<b>Revenues:</b>				
Shared Service Revenues:				
Indirect Cost Allocation	\$ 64,715,785	\$ 10,785,945	16.7%	\$ 53,929,840
Facilities Maintenance Services	2,029,675	242,411	11.9%	1,787,264
Inspectors	3,769,500	648,600	17.2%	3,120,900
IT Services	228,170	5,818	2.5%	222,352
Technical Services	3,083,925	509,953	16.5%	2,573,972
Total Shared Services Revenue	73,827,055	12,192,727	16.5%	61,634,328
Miscellaneous	61,220	700,083	1143.6%	(638,863)
Interest Income	11,135	13,386	120.2%	(2,251)
Grand Total	<u>\$ 73,899,410</u>	<u>\$ 12,906,196</u>	<u>17.5%</u>	<u>\$ 60,993,214</u>
<b>Expenditures:</b>				
Personnel	\$ 54,649,990	\$ 7,899,882	14.5%	\$ 46,750,108
Supplies:				
Fuel	581,005	102,302	17.6%	478,703
Chemicals	20,495	-	0.0%	20,495
Other	6,240,395	1,644,905	26.4%	4,595,490
Total Supplies	6,841,895	1,747,207	25.5%	5,094,688
Services:				
Consulting	3,007,100	50,397	1.7%	2,956,703
Insurance	584,265	344,913	59.0%	239,352
Maintenance	2,719,540	216,698	8.0%	2,502,842
Power	143,800	12,662	8.8%	131,138
Shared Services	10,000	-	0.0%	10,000
Other	5,878,795	292,320	5.0%	5,586,475
Total Services	12,343,500	916,990	7.4%	11,426,510
Capital Outlay	1,270,710	10,792	0.8%	1,259,918
Escrow	-	-	-	-
Capital Improvement Fund	-	-	-	-
Debt Service	-	-	-	-
Grand Total	<u>\$ 75,106,095</u>	<u>\$ 10,574,871</u>	<u>14.1%</u>	<u>\$ 64,531,224</u>
Revenues Over/ (Under) Expenditures	<u>\$ (1,206,685)</u>	<u>\$ 2,331,326</u>		

# BUDGET SUMMARY

**REGIONAL WATER SYSTEM  
BUDGET SUMMARY - REVENUES AND EXPENDITURES  
NOVEMBER 30, 2022**

	Original Budget	YTD Actual	% Of Budget	Remaining Budget
<b>Revenues:</b>				
Water Sales:				
Members	\$ 344,963,325	\$ 57,493,915	16.7%	\$ 287,469,410
Customers	84,951,336	14,158,536	16.7%	70,792,800
Retail Customers	16,000	2,548	15.9%	13,452
Raw Water Sales	1,490	96	6.4%	1,394
Total Water Sales	429,932,151	71,655,094	16.7%	358,277,056
Other Revenues				
Miscellaneous	541,474	363,691	67.2%	177,783
Total Other	541,474	363,691	67.2%	177,783
Interest Income	177,345	286,878	161.8%	(109,533)
Grand Total	<u>\$ 430,650,970</u>	<u>\$ 72,305,663</u>	<u>16.8%</u>	<u>\$ 358,345,307</u>
<b>Expenditures:</b>				
Personnel	\$ 17,036,445	\$ 2,280,464	13.4%	\$ 14,755,981
Supplies:				
Fuel	139,235	20,401	14.7%	118,834
Chemicals	73,965,125	8,375,907	11.3%	65,589,218
Other	4,988,995	377,434	7.6%	4,611,561
Total Supplies	79,093,355	8,773,742	11.1%	70,319,613
Services:				
Consulting	3,349,000	35,855	1.1%	3,313,145
Insurance	2,270,245	454,398	20.0%	1,815,847
Landfill Service Fees	-	-	0.0%	-
Maintenance	17,167,695	651,838	3.8%	16,515,857
Power	26,440,355	2,985,309	11.3%	23,455,046
Shared Services	44,546,425	7,398,765	16.6%	37,147,660
Water Purchases	6,472,005	717,910	11.1%	5,754,095
Other	4,401,300	646,760	14.7%	3,754,540
Total Services	104,647,025	12,890,836	12.3%	91,756,189
Capital Outlay	3,014,610	125,974	4.2%	2,888,636
Escrow	4,088,070	681,332	16.7%	3,406,738
Capital Improvement Fund	19,100,000	3,183,330	16.7%	15,916,670
Debt Service	196,809,345	32,593,514	16.6%	164,215,831
Grand Total	<u>\$ 423,788,850</u>	<u>\$ 60,529,191</u>	<u>14.3%</u>	<u>\$ 363,259,659</u>
Revenue Over / (Under) Expenditures	<u>\$ 6,862,120</u>	<u>\$ 11,776,472</u>		



**REGIONAL WASTEWATER SYSTEM  
 BUDGET SUMMARY - REVENUES AND EXPENDITURES  
 NOVEMBER 30, 2022**

	Original Budget	YTD Actual	% Of Budget	Remaining Budget
<b>Revenues:</b>				
Wastewater Sales:				
Members	\$ 93,893,665	\$ 15,648,948	16.7%	\$ 78,244,717
Customers	2,766,680	201,245	7.3%	2,565,435
Total Wastewater Sales	96,660,345	15,850,193	16.4%	80,810,152
Miscellaneous	648,495	1,060,726	163.6%	(412,231)
Interest Income	51,030	54,758	107.3%	(3,728)
Grand Total	<u>\$ 97,359,870</u>	<u>\$ 16,965,676</u>	<u>17.4%</u>	<u>\$ 80,394,194</u>
<b>Expenditures:</b>				
Personnel	\$ 16,746,445	\$ 2,309,691	13.8%	\$ 14,436,754
Supplies:				
Fuel	723,450	73,163	10.1%	650,287
Chemicals	6,285,190	537,340	8.5%	5,747,850
Other	4,423,905	337,914	7.6%	4,085,991
Total Supplies	11,432,545	948,417	8.3%	10,484,128
Services:				
Consulting	422,500	295	0.1%	422,205
Insurance	439,030	153,777	35.0%	285,253
Landfill Service Fees	3,925,935	512,406	13.1%	3,413,530
Maintenance	1,842,665	48,795	2.6%	1,793,870
Power	3,738,600	362,639	9.7%	3,375,961
Shared Services	11,153,440	1,785,268	16.0%	9,368,172
Other	3,545,020	571,360	16.1%	2,973,660
Total Services	25,067,190	3,434,538	13.7%	21,632,652
Capital Outlay	2,491,205	62,929	2.5%	2,428,276
Escrow	-	-	-	-
Capital Improvement Fund	-	-	-	-
Debt Service	41,622,485	6,720,922	16.1%	34,901,563
Grand Total	<u>\$ 97,359,870</u>	<u>\$ 13,476,498</u>	<u>13.8%</u>	<u>\$ 83,883,372</u>
Revenue Over / (Under) Expenditures	<u>\$ -</u>	<u>\$ 3,489,179</u>		

# BUDGET SUMMARY

## REGIONAL SOLID WASTE SYSTEM BUDGET SUMMARY - REVENUES AND EXPENDITURES NOVEMBER 30, 2022

	Original Budget	YTD Actual	% Of Budget	Remaining Budget
<b>Revenues:</b>				
Solid Waste Sales:				
Members	\$ 26,558,730	\$ 4,426,456	16.7%	\$ 22,132,274
Customers	8,029,260	1,761,742	21.9%	6,267,518
Total Solid Waste Sales	<u>34,587,990</u>	<u>6,188,198</u>	17.9%	<u>28,399,792</u>
Other Revenues:				
Sludge Disposal	3,536,145	578,004	16.3%	2,958,141
Composting	785,745	40,262	5.1%	745,483
Gas Royalties	2,500,000	443,826	17.8%	2,056,174
Miscellaneous	2,038,735	1,335,046	65.5%	703,689
Total Other Revenues	<u>8,860,625</u>	<u>2,397,138</u>	27.1%	<u>6,463,487</u>
Interest Income	25,320	24,410	96.4%	910
Grand Total	<u>\$ 43,473,935</u>	<u>\$ 8,609,746</u>	<u>19.8%</u>	<u>\$ 34,864,189</u>
<b>Expenditures:</b>				
Personnel	\$ 13,122,690	\$ 2,051,655	15.6%	\$ 11,071,035
Supplies:				
Fuel	2,809,820	380,085	13.5%	2,429,735
Chemicals	101,600	4,000	3.9%	97,600
Other	3,058,820	368,827	12.1%	2,689,993
Total Supplies	<u>5,970,240</u>	<u>752,912</u>	12.6%	<u>5,217,328</u>
Services:				
Consulting	856,250	5,757	0.7%	850,493
Insurance	415,990	237,756	57.2%	178,234
Maintenance	1,339,075	53,340	4.0%	1,285,735
Power	165,200	20,465	12.4%	144,735
Shared Services	3,048,635	561,299	18.4%	2,487,336
Other	3,662,885	441,146	12.0%	3,221,739
Total Services	<u>9,488,035</u>	<u>1,319,764</u>	13.9%	<u>8,168,271</u>
Capital Outlay	6,460,700	457,067	7.1%	6,003,633
Escrow	390,000	64,990	16.7%	325,010
Capital Improvement Fund	200,000	33,330	16.7%	166,670
Debt Service	7,842,270	1,305,250	16.6%	6,537,020
Grand Total	<u>\$ 43,473,935</u>	<u>\$ 5,984,967</u>	<u>13.8%</u>	<u>\$ 37,488,968</u>
Revenue Over / (Under) Expenditures	<u>\$ -</u>	<u>\$ 2,624,778</u>		

**UPPER EAST FORK INTERCEPTOR SYSTEM  
BUDGET SUMMARY - REVENUES AND EXPENDITURES  
NOVEMBER 30, 2022**

	<b>Original Budget</b>	<b>YTD Actual</b>	<b>% Of Budget</b>	<b>Remaining Budget</b>
<b>Revenues:</b>				
Wastewater Sales:				
Members	\$ 47,042,875	\$ 7,911,624	16.8%	\$ 39,131,251
Customers	1,895,620	65,677	3.5%	1,829,943
Total Wastewater Sales	48,938,495	7,977,301	16.3%	40,961,194
Other Revenues:				
Miscellaneous	539,485	476,259	88.3%	63,226
Total Other	539,485	476,259	88.3%	63,226
Interest Income	25,090	22,915	91.3%	2,175
Grand Total	<u>\$ 49,503,070</u>	<u>\$ 8,476,475</u>	<u>17.1%</u>	<u>\$ 41,026,595</u>
<b>Expenditures:</b>				
Personnel	\$ 2,967,375	\$ 453,816	15.3%	\$ 2,513,560
Supplies:				
Fuel	84,530	11,000	13.0%	73,530
Chemicals	4,335,100	539,959	12.5%	3,795,141
Other	777,810	75,579	9.7%	702,231
Total Supplies	5,197,440	626,539	12.1%	4,570,901
Services				
Consulting	770,000	65,408	8.5%	704,592
Insurance	115,985	42,858	37.0%	73,127
Landfill Service Fees	5,280	1,236	23.4%	4,044
Maintenance	3,174,440	42,201	1.3%	3,132,239
Power	1,300,000	151,685	11.7%	1,148,315
Shared Services	4,932,360	802,757	16.3%	4,129,603
Other	342,890	20,730	6.0%	322,160
Total Services	10,640,955	1,126,875	10.6%	9,514,080
Capital Outlay	419,280	14,975	3.6%	404,305
Escrow	-	-	-	-
Capital Improvement Fund	1,590,500	265,080	16.7%	1,325,420
Debt Service	28,687,520	4,536,453	15.8%	24,151,067
Grand Total	<u>\$ 49,503,070</u>	<u>\$ 7,023,737</u>	<u>14.2%</u>	<u>\$ 42,479,333</u>
Revenue Over / (Under) Expenditures	<u>\$ -</u>	<u>\$ 1,452,738</u>		

# BUDGET SUMMARY

**SEWER SYSTEM  
BUDGET SUMMARY - REVENUES AND EXPENDITURES  
NOVEMBER 30, 2022**

	<b>Original Budget</b>	<b>YTD Actual</b>	<b>% Of Budget</b>	<b>Remaining Budget</b>
<b>Revenues:</b>				
Wastewater Sales				
Sewer / Interceptor Facilities	\$ 53,565,620	\$ 8,941,776	16.7%	\$ 44,623,844
Water Facilities	1,400,735	233,460	16.7%	1,167,275
Total Sales	54,966,355	9,175,236	16.7%	45,791,119
Other Revenues:				
Pretreatment	1,460,445	243,500	16.7%	1,216,945
Debt Acquisition	344,830	57,470	16.7%	287,360
Miscellaneous	48,735	361,686	742.1%	(312,951)
Total Other Revenues	1,854,010	662,656	35.7%	1,191,354
Interest Income	30,175	25,754	85.3%	4,421
Grand Total	<u>\$ 56,850,540</u>	<u>\$ 9,863,646</u>	<u>17.4%</u>	<u>\$ 46,986,894</u>
<b>Expenditures:</b>				
Personnel	\$ 8,441,540	\$ 1,243,259	14.7%	\$ 7,198,281
Supplies:				
Fuel	80,100	9,674	12.1%	70,426
Chemicals	2,811,725	197,569	7.0%	2,614,156
Other	2,264,240	168,517	7.4%	2,095,723
Total Supplies	5,156,065	375,761	7.3%	4,780,304
Services:				
Consulting	344,000	17,879	5.2%	326,121
Insurance	197,955	60,676	30.7%	137,279
Landfill Service Fees	1,096,540	150,231	13.7%	946,309
Maintenance	1,291,750	29,341	2.3%	1,262,409
Power	2,178,150	253,639	11.6%	1,924,511
Shared Services	6,366,695	1,001,452	15.7%	5,365,243
Other	2,688,845	410,799	15.3%	2,278,046
Total Services	14,163,935	1,924,017	13.6%	12,239,918
Capital Outlay	567,165	31,376	5.5%	535,789
Escrow	649,955	108,245	16.7%	541,710
Capital Improvement Fund	295,000	-	-	295,000
Debt Service	27,576,880	4,624,124	16.8%	22,952,756
Grand Total	<u>\$ 56,850,540</u>	<u>\$ 8,306,782</u>	<u>14.6%</u>	<u>\$ 48,543,758</u>
Revenue Over / (Under) Expenditures	<u>\$ -</u>	<u>\$ 1,556,865</u>		

**ALL SYSTEMS  
BUDGET SUMMARY - BY SYSTEM  
NOVEMBER 30, 2022**

	<b>Original Budget</b>	<b>YTD Actual</b>	<b>% Of Budget</b>	<b>Remaining Budget</b>
<b>Regional Water System</b>				
Revenues	\$ 430,650,970	\$ 72,305,663	16.8%	\$ 358,345,307
Expenditures	<u>423,788,850</u>	<u>60,529,191</u>	14.3%	363,259,659
Revenue Over / (Under) Expenditures	6,862,120	11,776,472		
<b>Regional Wastewater System</b>				
Revenues	97,359,870	16,965,676	17.4%	80,394,194
Expenditures	<u>97,359,870</u>	<u>13,476,498</u>	13.8%	83,883,372
Revenue Over / (Under) Expenditures	-	3,489,179		
<b>Regional Solid Waste System</b>				
Revenues	43,473,935	8,609,746	19.8%	34,864,189
Expenditures	<u>43,473,935</u>	<u>5,984,967</u>	13.8%	37,488,968
Revenue Over / (Under) Expenditures	-	2,624,778		
<b>Upper East Fork Interceptor System</b>				
Revenues	49,503,070	8,476,475	17.1%	41,026,595
Expenditures	<u>49,503,070</u>	<u>7,023,737</u>	14.2%	42,479,333
Revenue Over / (Under) Expenditures	-	1,452,738		
<b>Sewer System - Total</b>				
Revenues	56,850,540	9,863,646	17.4%	46,986,894
Expenditures	<u>56,850,540</u>	<u>8,306,782</u>	14.6%	48,543,758
Revenue Over / (Under) Expenditures	-	1,556,865		
<b>Shared Services Fund</b>				
Revenues	73,899,410	12,906,196	17.5%	60,993,214
Expenditures	<u>75,106,095</u>	<u>10,574,871</u>	14.1%	64,531,224
Revenue Over / (Under) Expenditures	(1,206,685)	2,331,326		
<b>Little Elm Water Transmission Facilities</b>				
Revenues	10,010	1,678	16.8%	8,332
Expenditures	<u>10,010</u>	<u>98</u>	1.0%	9,912
Revenue Over / (Under) Expenditures	-	1,580		
<b>Plano Water Transmission Facilities</b>				
Revenues	86,410	14,486	16.8%	71,924
Expenditures	<u>86,410</u>	<u>820</u>	0.9%	85,590
Revenue Over / (Under) Expenditures	-	13,666		
<b>Kaufman 4- 1 Water Distribution Facilities</b>				
Revenues	150,695	25,203	16.7%	125,492
Expenditures	<u>150,695</u>	<u>8,638</u>	5.7%	142,057
Revenue Over / (Under) Expenditures	-	16,565		
<b>Rockwall - Heath Water Storage Facilities</b>				
Revenues	237,450	39,619	16.7%	197,831
Expenditures	<u>237,450</u>	<u>38,785</u>	16.3%	198,665
Revenue Over / (Under) Expenditures	-	834		
<b>Terrell Water Transmission Facilities</b>				
Revenues	742,495	123,986	16.7%	618,509
Expenditures	<u>742,495</u>	<u>122,970</u>	16.6%	619,525
Revenue Over / (Under) Expenditures	\$ -	\$ 1,016		

# BUDGET SUMMARY

**ALL SYSTEMS  
BUDGET SUMMARY - BY SYSTEM  
NOVEMBER 30, 2022**

	<b>Original Budget</b>	<b>YTD Actual</b>	<b>% Of Budget</b>	<b>Remaining Budget</b>
<b>Rockwall Water Pump Station Facilities</b>				
Revenues	\$ 174,240	\$ 29,097	16.7%	\$ 145,143
Expenditures	<u>174,240</u>	<u>28,255</u>	16.2%	145,985
Revenue Over / (Under) Expenditures	-	842		
<b>South Rockwall WWTP</b>				
Revenues	1,870,600	311,248	16.6%	1,559,352
Expenditures	<u>1,870,600</u>	<u>214,463</u>	11.5%	1,656,137
Revenue Over / (Under) Expenditures	-	96,784		
<b>North Rockwall WWTP</b>				
Revenues	756,485	127,324	16.8%	629,161
Expenditures	<u>756,485</u>	<u>115,255</u>	15.2%	641,230
Revenue Over / (Under) Expenditures	-	12,069		
<b>Panther Creek WWTP</b>				
Revenues	10,390,915	1,735,719	16.7%	8,655,196
Expenditures	<u>10,390,915</u>	<u>1,599,822</u>	15.4%	8,791,093
Revenue Over / (Under) Expenditures	-	135,898		
<b>Sabine Creek WWTP</b>				
Revenues	6,847,000	1,183,692	17.3%	5,663,308
Expenditures	<u>6,847,000</u>	<u>1,150,826</u>	16.8%	5,696,174
Revenue Over / (Under) Expenditures	-	32,866		
<b>Stewart Creek WWTP</b>				
Revenues	11,298,215	2,104,804	18.6%	9,193,411
Expenditures	<u>11,298,215</u>	<u>1,502,426</u>	13.3%	9,795,789
Revenue Over / (Under) Expenditures	-	602,379		
<b>Muddy Creek WWTP</b>				
Revenues	10,144,630	1,724,293	17.0%	8,420,337
Expenditures	<u>10,144,630</u>	<u>1,459,511</u>	14.4%	8,685,119
Revenue Over / (Under) Expenditures	-	264,782		
<b>Seis Lagos WWTP</b>				
Revenues	374,175	63,161	16.9%	311,014
Expenditures	<u>374,175</u>	<u>64,510</u>	17.2%	309,665
Revenue Over / (Under) Expenditures	-	(1,349)		
<b>Royse City WWTP</b>				
Revenues	-	48	-	(48)
Expenditures	<u>-</u>	<u>8</u>	-	(8)
Revenue Over / (Under) Expenditures	-	40		
<b>Farmersville WWTP</b>				
Revenues	633,015	106,764	16.9%	526,251
Expenditures	<u>633,015</u>	<u>91,591</u>	14.5%	541,424
Revenue Over / (Under) Expenditures	\$ -	\$ 15,174		

**ALL SYSTEMS  
BUDGET SUMMARY - BY SYSTEM  
NOVEMBER 30, 2022**

	Original Budget	YTD Actual	% Of Budget	Remaining Budget
<b>Lavon WWTP</b>				
Revenues	\$ 526,290	\$ 88,971	16.9%	\$ 437,319
Expenditures	<u>526,290</u>	<u>74,544</u>	14.2%	451,746
Revenue Over / (Under) Expenditures	-	14,427		
<b>Forney Interceptor System</b>				
Revenues	591,530	99,144	16.8%	492,386
Expenditures	<u>591,530</u>	<u>56,107</u>	9.5%	535,423
Revenue Over / (Under) Expenditures	-	43,037		
<b>Lower East Fork Interceptor System</b>				
Revenues	1,992,150	392,053	19.7%	1,600,097
Expenditures	<u>1,992,150</u>	<u>276,154</u>	13.9%	1,715,996
Revenue Over / (Under) Expenditures	-	115,899		
<b>Muddy Creek Interceptor System</b>				
Revenues	304,725	64,984	21.3%	239,741
Expenditures	<u>304,725</u>	<u>47,220</u>	15.5%	257,505
Revenue Over / (Under) Expenditures	-	17,764		
<b>Parker Creek Interceptor System</b>				
Revenues	445,075	74,786	16.8%	370,289
Expenditures	<u>445,075</u>	<u>20,866</u>	4.7%	424,209
Revenue Over / (Under) Expenditures	-	53,920		
<b>Sabine Creek Interceptor System</b>				
Revenues	99,100	16,836	17.0%	82,264
Expenditures	<u>99,100</u>	<u>10,604</u>	10.7%	88,497
Revenue Over / (Under) Expenditures	-	6,232		
<b>Buffalo Creek Interceptor System</b>				
Revenues	4,408,505	738,320	16.7%	3,670,185
Expenditures	<u>4,408,505</u>	<u>674,160</u>	15.3%	3,734,345
Revenue Over / (Under) Expenditures	-	64,160		
<b>McKinney Interceptor System</b>				
Revenues	89,750	15,045	16.8%	74,705
Expenditures	<u>89,750</u>	<u>9,444</u>	10.5%	80,307
Revenue Over / (Under) Expenditures	-	5,601		
<b>Mustang Creek Interceptor System</b>				
Revenues	2,957,305	493,935	16.7%	2,463,370
Expenditures	<u>2,957,305</u>	<u>488,984</u>	16.5%	2,468,321
Revenue Over / (Under) Expenditures	-	4,951		
<b>Parker Creek Parallel Interceptor System</b>				
Revenues	258,165	43,146	16.7%	215,019
Expenditures	<u>258,165</u>	<u>40,195</u>	15.6%	217,970
Revenue Over / (Under) Expenditures	\$ -	\$ 2,952		

# BUDGET SUMMARY

**ALL SYSTEMS  
BUDGET SUMMARY - BY SYSTEM  
NOVEMBER 30, 2022**

	<b>Original Budget</b>	<b>YTD Actual</b>	<b>% Of Budget</b>	<b>Remaining Budget</b>
<b>Small Wastewater Treatment Plants</b>				
Revenues	\$ -	\$ -	-	\$ -
Expenditures	-	-	-	-
Revenue Over / (Under) Expenditures	-	-		
<b>Wastewater Pretreatment Program</b>				
Revenues	1,461,610	245,304	16.8%	1,216,306
Expenditures	1,461,610	210,527	14.4%	1,251,083
Revenue Over / (Under) Expenditures	-	34,777		
<b>Total - All Systems</b>				
Revenues	677,838,385	116,221,207	17.1%	561,617,178
Expenditures	670,976,265	95,321,175	14.2%	575,655,090
Revenue Over / (Under) Expenditures	\$ 6,862,120	\$ 20,900,032		



# SHARED SERVICES FUND

SECTION

## SHARED SERVICES COMPARATIVE STATEMENT OF NET POSITION NOVEMBER 30, 2022

	November 30, 2022	September 30, 2022	Increase (Decrease)
<b>ASSETS:</b>			
<b>CURRENT ASSETS:</b>			
Unrestricted Assets:			
Cash and cash equivalents	\$ 12,052,019	11,741,833	\$ 310,186
Investments	-	-	-
Interest receivable	-	-	-
Accounts receivable	1,369,537	1,368,875	662
Contracts receivable	30,000	30,000	-
Due from other funds	900,455	882,611	17,844
Prepaid expenses	(2,057)	763,832	(765,889)
Unbilled receivables	5,286,598	5,286,598	-
Total unrestricted assets	<u>19,636,552</u>	<u>20,073,749</u>	<u>(437,197)</u>
Restricted Assets:			
Cash and cash equivalents	-	-	-
Investments	-	-	-
Contracts receivable	-	-	-
Interest receivable	-	-	-
Accounts receivable	-	-	-
Due from other funds	-	675,081	(675,081)
Total restricted assets	<u>-</u>	<u>675,081</u>	<u>(675,081)</u>
<b>LONG-TERM ASSETS:</b>			
Net capital assets	<u>27,717,617</u>	<u>28,130,805</u>	<u>(413,188)</u>
<b>TOTAL ASSETS</b>	<u>47,354,169</u>	<u>48,879,635</u>	<u>(1,525,466)</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
Deferred pension outflow	12,717,678	12,717,678	-
Deferred loss on refunding	-	-	-
Deferred OPEB outflow	3,658,839	3,658,839	-
<b>TOTAL DEFERRED OUTFLOWS OF RESOURCES</b>	<u>16,376,517</u>	<u>16,376,517</u>	<u>-</u>
<b>TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>	<u>63,730,686</u>	<u>65,256,152</u>	<u>(1,525,466)</u>
<b>LIABILITIES:</b>			
<b>CURRENT LIABILITIES:</b>			
Payable from Unrestricted Assets:			
Accounts payable and other liabilities	10,558,436	12,390,814	(1,832,378)
Due to other funds	68,586	987,461	(918,875)
Customer advance payments	-	-	-
Due to cities	2,331,326	-	2,331,326
Accrued interest - notes	-	-	-
Current portion of notes	-	-	-
Total payable from unrestricted assets	<u>12,958,348</u>	<u>13,378,275</u>	<u>(419,927)</u>
Payable from Restricted Assets:			
Accounts payable	-	-	-
Due to other funds	-	-	-
Accrued interest - revenue bonds	-	-	-
Current portion of revenue bonds	-	-	-
Total payable from restricted assets	<u>-</u>	<u>-</u>	<u>-</u>
<b>LONG-TERM LIABILITIES</b>			
Accrued vacation and sick - less current portion	3,576,819	3,576,819	-
Net pension liability	23,356,288	23,356,288	-
Net OPEB liability	6,521,022	6,521,022	-
Deferred compensation	160,000	165,000	(5,000)
Long-term debt - less current portion	-	-	-
Total long-term liabilities	<u>33,614,129</u>	<u>33,619,129</u>	<u>(5,000)</u>
<b>TOTAL LIABILITIES</b>	<u>46,572,477</u>	<u>46,997,404</u>	<u>(424,927)</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Deferred pension inflow	4,898,397	4,898,397	-
Deferred OPEB inflow	1,165,263	1,165,263	-
Deferred insurance proceeds	-	-	-
<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	<u>6,063,660</u>	<u>6,063,660</u>	<u>-</u>
<b>TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES</b>	<u>52,636,137</u>	<u>53,061,064</u>	<u>(424,927)</u>
<b>NET POSITION:</b>			
Net investment in capital assets	27,717,617	28,805,886	(1,088,269)
Restricted for debt service	-	-	-
Unrestricted	(16,623,068)	(16,610,798)	(12,270)
<b>TOTAL NET POSITION</b>	<u>\$ 11,094,549</u>	<u>\$ 12,195,088</u>	<u>\$ (1,100,539)</u>

**SHARED SERVICES  
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION  
FOR THE TWO MONTHS ENDED NOVEMBER 30, 2022**

	<u>Current Month</u>	<u>Year to Date</u>
<b>OPERATING REVENUES:</b>		
Service fees	\$ -	-
Deferred charges for services	(1,072,294)	(2,331,326)
Intragovernmental	6,293,439	12,192,727
Insurance premiums	1,547,975	3,094,077
Other operating revenues	75	20,771
Total operating revenues	<u>6,769,195</u>	<u>12,976,249</u>
<b>OPERATING EXPENSES:</b>		
Personnel	3,916,156	7,899,882
Claims paid	1,244,543	2,945,648
Administrative charges	182,516	182,516
Chemicals	-	-
Other operating supplies	888,572	1,747,207
Electric power	12,662	12,662
Consulting	12,871	50,397
Maintenance	179,587	216,698
Shared services	-	-
Other operating services	207,986	637,863
Total operating expenses excluding depreciation	<u>6,644,893</u>	<u>13,692,873</u>
<b>EXCESS OF REVENUES OVER EXPENSES BEFORE DEPRECIATION</b>	124,302	(716,624)
Depreciation expense	209,957	419,750
Total depreciation	<u>209,957</u>	<u>419,750</u>
<b>OPERATING INCOME (LOSS)</b>	<u>(85,655)</u>	<u>(1,136,374)</u>
<b>NONOPERATING REVENUES (EXPENSES):</b>		
Investment income	6,394	13,386
Miscellaneous revenue/expense	9,488	18,218
Federal programs revenues	-	-
Gain (loss) on sale of capital assets	-	4,231
Interest expenses - long term debt	-	-
Total nonoperating revenues (expenses)	<u>15,882</u>	<u>35,835</u>
<b>CHANGE IN NET POSITION</b>	(69,773)	(1,100,539)
<b>NET POSITION, BEGINNING BALANCE</b>	<u>11,164,322</u>	<u>12,195,088</u>
<b>NET POSITION, ENDING BALANCE</b>	<u>\$ 11,094,549</u>	<u>\$ 11,094,549</u>

**SHARED SERVICES  
STATEMENT OF CASH FLOWS  
FOR THE TWO MONTHS ENDED NOVEMBER 30, 2022**

	Current Month	Year to Date
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>		
Cash received from customers	\$ -	\$ -
Cash received from other funds	5,582,873	11,541,878
Cash received from (paid to) others	316,438	630,420
Cash paid to suppliers for goods and services	(2,481,039)	(6,620,347)
Cash paid for employees for services	(2,562,604)	(5,273,132)
Cash paid to other funds	(6,653)	(12,451)
Net cash provided by operating activities	<u>849,015</u>	<u>266,368</u>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</b>		
Proceeds from (for) the issuance of bonds	-	-
Cash paid for capital assets	(9,780)	(2,330)
Interest paid on long-term debt	-	-
Interest paid on U.S. government contracts	-	-
Principal payments on long-term debt	-	-
Payments on U.S. government contracts	-	-
Payments from (for) bond issue costs	-	-
Federal program revenues	-	-
Net cash used for capital and related financing activities	<u>(9,780)</u>	<u>(2,330)</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>		
Sale and maturity of investments	-	-
Purchase of investments	-	-
Interest received	23,939	46,148
Net cash provided by (used for) investing activities	<u>23,939</u>	<u>46,148</u>
<b>NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS</b>	863,174	310,186
CASH AND CASH EQUIVALENTS - Beginning of year	11,188,845	11,741,833
CASH AND CASH EQUIVALENTS - End of year	<u>\$ 12,052,019</u>	<u>\$ 12,052,019</u>
<b>RECONCILIATION OF TOTAL CASH TO THE STATEMENT OF NET POSITION</b>		
Unrestricted cash and cash equivalents	\$ 12,052,019	\$ 12,052,019
Restricted cash and cash equivalents	-	-
<b>RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES:</b>		
Operating income	(85,655)	(1,136,374)
Adjustments to reconcile net income to net cash provided by operating activities:		
Depreciation	209,956	419,749
Change in operating assets and liabilities:		
Accounts receivable and deferred billings	(571)	(662)
Prepaid expenses	-	765,889
Pension deferred outflows	-	-
OPEB deferred outflows	-	-
Net pension liability	-	-
Pension deferred inflows	-	-
OPEB deferred inflows	-	-
Net OPEB liability	-	-
Due to/from other funds	(343,041)	(261,638)
Accounts payable, accrued liabilities and developers' deposit	(3,968)	(1,851,922)
Accrued vacation and Accrued sick	-	-
Customer advance payments	-	-
Due to/from cities	1,072,294	2,331,326
Total adjustments	<u>934,670</u>	<u>1,402,742</u>
<b>NET CASH PROVIDED BY OPERATING ACTIVITIES</b>	<u>\$ 849,015</u>	<u>\$ 266,368</u>
<b>NONCASH TRANSACTION DISCLOSURES</b>		
Gain on disposal of capital assets	\$ -	\$ -
Interest capitalized on construction	-	-
Amortization of bond-related items	-	-
Change in fair value of investments	-	-
Change in liabilities related to capital assets	-	-
Change in actuarial value of net pension liability	-	-
Refunding bonds issued	-	-
Refunding proceeds deposited in escrow	-	-

# REGIONAL WATER

SYSTEM FUND

## WATER SYSTEM COMPARATIVE STATEMENT OF NET POSITION NOVEMBER 30, 2022

	November 30, 2022	September 30, 2022	Increase (Decrease)
<b>ASSETS:</b>			
<b>CURRENT ASSETS:</b>			
Unrestricted Assets:			
Cash and cash equivalents	\$ 100,914,216	\$ 102,785,315	\$ (1,871,099)
Investments	59,148,443	70,959,076	(11,810,633)
Interest receivable	-	-	-
Accounts receivable	22,421,505	14,874,067	7,547,438
Contracts receivable	-	-	-
Due from other funds	-	17,839	(17,839)
Prepaid expenses	5,680,681	6,264,461	(583,780)
Unbilled receivables	89,907	89,907	-
Total unrestricted assets	<u>188,254,752</u>	<u>194,990,665</u>	<u>(6,735,913)</u>
Restricted Assets:			
Cash and cash equivalents	52,391,467	19,624,551	32,766,916
Investments	-	-	-
Contracts receivable	-	-	-
Interest receivable	590,999	591,386	(387)
Accounts receivable	-	-	-
Due from other funds	-	7,398,718	(7,398,718)
Total restricted assets	<u>52,982,466</u>	<u>27,614,655</u>	<u>25,367,811</u>
<b>TOTAL CURRENT ASSETS</b>	<u>241,237,218</u>	<u>222,605,320</u>	<u>18,631,898</u>
<b>NONCURRENT ASSETS:</b>			
Restricted Assets:			
Cash and cash equivalents	222,296,672	196,777,793	25,518,879
Investments	203,848,795	238,145,742	(34,296,947)
<b>LONG-TERM ASSETS:</b>			
Net capital assets	<u>3,562,650,095</u>	<u>3,565,053,085</u>	<u>(2,402,990)</u>
<b>TOTAL NONCURRENT ASSETS</b>	<u>3,988,795,562</u>	<u>3,999,976,620</u>	<u>(11,181,058)</u>
<b>TOTAL ASSETS</b>	<u>4,230,032,780</u>	<u>4,222,581,940</u>	<u>7,450,840</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
Deferred pension outflow	3,829,166	3,829,166	-
Deferred loss on refunding	2,255,176	2,285,469	(30,293)
Deferred OPEB outflow	945,337	945,337	-
<b>TOTAL DEFERRED OUTFLOWS OF RESOURCES</b>	<u>7,029,679</u>	<u>7,059,972</u>	<u>(30,293)</u>
<b>TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>	<u>4,237,062,459</u>	<u>4,229,641,912</u>	<u>7,420,547</u>
<b>LIABILITIES:</b>			
<b>CURRENT LIABILITIES:</b>			
Payable from Unrestricted Assets:			
Accounts payable and other liabilities	10,515,924	23,030,837	(12,514,913)
Due to other funds	342,725	8,315,134	(7,972,409)
Customer advance payments	-	2,794,342	(2,794,342)
Due to cities	11,776,472	-	11,776,472
Total payable from unrestricted assets	<u>22,635,121</u>	<u>34,140,313</u>	<u>(11,505,192)</u>
Payable from Restricted Assets:			
Accounts payable	52,450,430	67,297,710	(14,847,280)
Due to other funds	-	166,000	(166,000)
Accrued interest on notes	51,974	15,123	36,851
Accrued interest - revenue bonds	22,233,406	7,411,135	14,822,271
Current portion of notes payable	12,000,000	5,000,000	7,000,000
Current portion of revenue bonds	96,875,000	96,875,000	-
Total payable from restricted assets	<u>183,610,810</u>	<u>176,764,968</u>	<u>6,845,842</u>
<b>LONG-TERM LIABILITIES</b>			
Accrued vacation and sick - less current portion	953,441	953,441	-
Net pension liability	8,991,663	8,991,663	-
Net OPEB liability	1,675,398	1,675,398	-
Deferred compensation	-	-	-
Long-term debt - less current portion	2,571,335,033	2,573,747,952	(2,412,919)
Total long-term liabilities	<u>2,582,955,535</u>	<u>2,585,368,454</u>	<u>(2,412,919)</u>
<b>TOTAL LIABILITIES</b>	<u>2,789,201,466</u>	<u>2,796,273,735</u>	<u>(7,072,269)</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Deferred pension inflow	1,171,812	1,171,812	-
Deferred OPEB inflow	283,024	283,024	-
Deferred insurance proceeds	-	-	-
<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	<u>1,454,836</u>	<u>1,454,836</u>	<u>-</u>
<b>TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES</b>	<u>2,790,656,302</u>	<u>2,797,728,571</u>	<u>(7,072,269)</u>
<b>NET POSITION:</b>			
Net investment in capital assets	1,133,998,881	1,142,025,673	(8,026,792)
Restricted for debt service	156,955,140	138,538,090	18,417,050
Unrestricted	155,452,136	151,349,578	4,102,558
<b>TOTAL NET POSITION</b>	<u>\$ 1,446,406,157</u>	<u>\$ 1,431,913,341</u>	<u>\$ 14,492,816</u>

**WATER SYSTEM  
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION  
FOR THE TWO MONTHS ENDED NOVEMBER 30, 2022**

	<b>Current Month</b>	<b>Year to Date</b>
<b>OPERATING REVENUES:</b>		
Water sales, net of surplus	\$ 35,827,574	\$ 71,655,094
Deferred charges for services	(4,979,422)	(11,776,472)
Other operating revenues	107,746	151,465
Total operating revenues	<u>30,955,898</u>	<u>60,030,087</u>
<b>OPERATING EXPENSES:</b>		
Personnel	1,133,744	2,280,464
Chemicals	4,513,532	8,375,907
Other operating supplies	281,582	397,835
Electric power	2,131,373	2,985,309
Wholesale water purchases	66,208	717,910
Consulting	35,855	35,855
Maintenance	562,337	651,838
Shared services	3,803,392	7,398,765
Other operating services	595,075	1,750,266
Total operating expenses excluding depreciation	<u>13,123,098</u>	<u>24,594,149</u>
<b>EXCESS OF REVENUES OVER EXPENSES BEFORE DEPRECIATION</b>	17,832,800	35,435,938
Depreciation expense	5,884,804	11,768,322
Total depreciation	<u>5,884,804</u>	<u>11,768,322</u>
<b>OPERATING INCOME (LOSS)</b>	<u>11,947,996</u>	<u>23,667,616</u>
<b>NONOPERATING REVENUES (EXPENSES):</b>		
Investment income	2,417,339	3,313,511
Miscellaneous revenue/expense	-	-
Grant Income	-	3,307
Federal programs revenues	-	-
Gain (loss) on sale of capital assets	-	-
Interest expense	(6,240,321)	(12,491,618)
Total nonoperating revenues (expenses)	<u>(3,822,982)</u>	<u>(9,174,800)</u>
<b>CHANGE IN NET POSITION</b>	8,125,014	14,492,816
<b>NET POSITION, BEGINNING BALANCE</b>	<u>1,438,281,143</u>	<u>1,431,913,341</u>
<b>NET POSITION, ENDING BALANCE</b>	<u>\$ 1,446,406,157</u>	<u>\$ 1,446,406,157</u>

## WATER SYSTEM STATEMENT OF CASH FLOWS FOR THE TWO MONTHS ENDED NOVEMBER 30, 2022

	Current Month	Year to Date
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>		
Cash received from customers	\$ 28,976,679	\$ 63,936,745
Cash received from other funds	-	-
Cash received from (paid to) others	1,639	39,908
Cash paid to suppliers for goods and services	(10,510,411)	(24,591,528)
Cash paid for employees for services	(715,831)	(1,470,085)
Cash paid to other funds	(3,562,788)	(7,365,235)
Net cash provided by operating activities	<u>14,189,288</u>	<u>30,549,805</u>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</b>		
Proceeds from (for) the issuance of bonds	(10,658)	(10,658)
Cash paid for capital assets	(13,997,080)	(30,545,132)
Proceeds from ECP	-	7,000,000
Interest paid on notes	(15,123)	(15,123)
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	10,658	10,658
Grant Income	-	3,307
Federal program revenues	-	-
Net cash used for capital and related financing activities	<u>(14,012,203)</u>	<u>(23,556,948)</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>		
Sale and maturity of investments	18,006,307	47,019,584
Purchase of investments	-	-
Interest received	1,334,020	2,402,255
Net cash provided by (used for) investing activities	<u>19,340,327</u>	<u>49,421,839</u>
<b>NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS</b>	19,517,412	56,414,696
CASH AND CASH EQUIVALENTS - Beginning of year	356,084,943	319,187,659
CASH AND CASH EQUIVALENTS - End of year	<u>\$ 375,602,355</u>	<u>\$ 375,602,355</u>
<b>RECONCILIATION OF TOTAL CASH TO THE STATEMENT OF NET POSITION</b>		
Unrestricted cash and cash equivalents	\$ 100,914,216	\$ 100,914,216
Restricted cash and cash equivalents	274,688,139	274,688,139
<b>RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES:</b>		
Operating income	\$ 11,947,996	\$ 23,667,616
Adjustments to reconcile net income to net cash provided by operating activities:		
Depreciation	5,884,804	11,768,322
Change in operating assets and liabilities:		
Accounts receivable and deferred billings	(6,915,815)	(7,544,095)
Prepaid expenses	-	583,780
Pension deferred outflows	-	-
OPEB Deferred outflows	-	-
Net pension liability	-	-
Pension deferred inflows	-	-
OPEB Deferred inflows	-	-
Net OPEB liability	-	-
Due to/from other funds	211,868	(555,852)
Accounts payable, accrued liabilities and developers' deposit	874,524	(6,352,096)
Accrued vacation and Accrued sick	-	-
Customer advance payments	(2,793,511)	(2,794,342)
Due to/from cities	4,979,422	11,776,472
Total adjustments	<u>2,241,292</u>	<u>6,882,189</u>
<b>NET CASH PROVIDED BY OPERATING ACTIVITIES</b>	<u>\$ 14,189,288</u>	<u>\$ 30,549,805</u>
<b>NONCASH TRANSACTION DISCLOSURES</b>		
Gain on disposal of capital assets	\$ -	\$ -
Interest capitalized on construction	-	-
Amortization of bond-related items	(1,191,308)	(2,382,627)
Change in fair value of investments	(1,072,070)	(882,753)
Change in liabilities related to capital assets	-	-
Change in actuarial value of net pension assets	-	-
Refunding bonds issued	-	-
Refunding proceeds deposited in escrow	-	-



# REGIONAL WASTEWATER

SYSTEM FUND

## REGIONAL WASTEWATER SYSTEM COMPARATIVE STATEMENT OF NET POSITION NOVEMBER 30, 2022

	November 30, 2022	September 30, 2022	Increase (Decrease)
<b>ASSETS:</b>			
<b>CURRENT ASSETS:</b>			
Unrestricted Assets:			
Cash and cash equivalents	\$ 15,774,352	\$ 8,477,658	\$ 7,296,694
Investments	2,244,444	2,237,202	7,242
Accounts receivable	3,218	2,305,171	(2,301,953)
Due from other funds	41,106	221,323	(180,217)
Prepaid expenses	675,673	978,529	(302,856)
Unbilled receivables	1,518,013	1,518,013	-
Total unrestricted assets	<u>20,256,806</u>	<u>15,737,896</u>	<u>4,518,910</u>
Restricted Assets:			
Cash and cash equivalents	19,627,288	12,840,350	6,786,938
Interest receivable	334,482	253,508	80,974
Due from other funds	-	1,754,837	(1,754,837)
Total restricted assets	<u>19,961,770</u>	<u>14,848,695</u>	<u>5,113,075</u>
<b>TOTAL CURRENT ASSETS</b>	<u>40,218,576</u>	<u>30,586,591</u>	<u>9,631,985</u>
<b>NONCURRENT ASSETS:</b>			
Restricted Assets:			
Cash and cash equivalents	242,433,454	257,250,212	(14,816,758)
Investments	124,618,601	128,306,592	(3,687,991)
<b>LONG-TERM ASSETS:</b>			
Net capital assets	693,468,376	681,173,471	12,294,905
<b>TOTAL NONCURRENT ASSETS</b>	<u>1,060,520,431</u>	<u>1,066,730,275</u>	<u>(6,209,844)</u>
<b>TOTAL ASSETS</b>	<u>1,100,739,007</u>	<u>1,097,316,866</u>	<u>3,422,141</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
Deferred pension outflow	4,326,455	4,326,455	-
Deferred loss on refunding	1,495,853	1,547,597	(51,744)
Deferred OPEB outflow	1,009,352	1,009,352	-
<b>TOTAL DEFERRED OUTFLOWS OF RESOURCES</b>	<u>6,831,660</u>	<u>6,883,404</u>	<u>(51,744)</u>
<b>TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>	<u>1,107,570,667</u>	<u>1,104,200,270</u>	<u>3,370,397</u>
<b>LIABILITIES:</b>			
<b>CURRENT LIABILITIES:</b>			
Payable from Unrestricted Assets:			
Accounts payable and accrued liabilities	3,025,041	4,023,782	(998,741)
Due to other funds	355,951	1,899,012	(1,543,061)
Customer advance payments	9,027,832	5,401,170	3,626,662
Due to cities	3,489,179	-	3,489,179
Total payable from unrestricted assets	<u>15,898,003</u>	<u>11,323,964</u>	<u>4,574,039</u>
Payable from Restricted Assets:			
Accounts payable	17,232,998	28,299,947	(11,066,949)
Due to other funds	-	65,758	(65,758)
Accrued interest on notes	40,986	15,123	25,863
Accrued interest - revenue bonds	7,275,811	4,850,541	2,425,270
Current portion of notes payable	10,000,000	5,000,000	5,000,000
Current portion of revenue bonds	22,345,000	22,345,000	-
Total payable from restricted assets	<u>56,894,795</u>	<u>60,576,369</u>	<u>(3,681,574)</u>
<b>LONG-TERM LIABILITIES:</b>			
Accrued vacation and sick - less current portion	1,127,071	1,127,071	-
Net pension liability	8,282,617	8,282,617	-
Net OPEB liability	1,826,414	1,826,414	-
Long-term debt - less current portion	856,606,877	856,977,549	(370,672)
Total long-term liabilities	<u>867,842,979</u>	<u>868,213,651</u>	<u>(370,672)</u>
<b>TOTAL LIABILITIES</b>	<u>940,635,777</u>	<u>940,113,984</u>	<u>521,793</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Deferred pension inflow	1,674,751	1,674,751	-
Deferred OPEB inflow	339,570	339,570	-
<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	<u>2,014,321</u>	<u>2,014,321</u>	<u>-</u>
<b>TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES</b>	<u>942,650,098</u>	<u>942,128,305</u>	<u>521,793</u>
<b>NET POSITION:</b>			
Net investment in capital assets	122,583,723	122,962,462	(378,739)
Restricted for debt service	45,892,659	42,610,187	3,282,472
Unrestricted	(3,555,813)	(3,500,684)	(55,129)
<b>TOTAL NET POSITION</b>	<u>\$ 164,920,569</u>	<u>\$ 162,071,965</u>	<u>\$ 2,848,604</u>

**REGIONAL WASTEWATER SYSTEM  
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION  
FOR THE TWO MONTHS ENDED NOVEMBER 30, 2022**

	<b>Current Month</b>	<b>Year to Date</b>
<b>OPERATING REVENUES:</b>		
Charges for services	\$ 8,023,317	\$ 15,850,193
Deferred charges for services	(663,169)	(3,489,179)
Other Operating revenues	2,825	63,979
Total operating revenue	<u>7,362,973</u>	<u>12,424,993</u>
<b>OPERATING EXPENSES:</b>		
Personnel	1,149,821	2,309,691
Chemicals	418,002	537,340
Other operating supplies	339,602	411,077
Electric power	322,858	362,639
Consulting	295	295
Maintenance	34,900	48,795
Shared services	925,798	1,812,253
Other operating services	770,278	1,969,396
Total operating expenses excluding depreciation	<u>3,961,554</u>	<u>7,451,486</u>
<b>EXCESS OF REVENUES OVER EXPENSES BEFORE DEPRECIATION</b>	3,401,419	4,973,507
Depreciation expense	1,038,008	2,075,263
Total depreciation	<u>1,038,008</u>	<u>2,075,263</u>
<b>OPERATING INCOME (LOSS)</b>	<u>2,363,411</u>	<u>2,898,244</u>
<b>NONOPERATING REVENUES (EXPENSES):</b>		
Investment income	1,304,046	2,108,045
Miscellaneous revenue/expense	-	-
Federal programs revenues	-	-
Gain (loss) on sale of capital assets	-	-
Interest expense	(1,094,160)	(2,157,685)
Arbitrage rebate and service fees	-	-
Total nonoperating revenue (expenses)	<u>209,886</u>	<u>(49,640)</u>
<b>CHANGE IN NET POSITION</b>	2,573,297	2,848,604
<b>NET POSITION, BEGINNING BALANCE</b>	<u>162,347,272</u>	<u>162,071,965</u>
<b>NET POSITION, ENDING BALANCE</b>	<u>\$ 164,920,569</u>	<u>\$ 164,920,569</u>

## REGIONAL WASTEWATER SYSTEM STATEMENT OF CASH FLOWS FOR THE TWO MONTHS ENDED NOVEMBER 30, 2022

	Current Month	Year to Date
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>		
Cash received from customers	\$ 8,486,198	\$ 21,780,179
Cash received from other funds	47,279	85,946
Cash received from (paid to) others	2,575	63,478
Cash paid to suppliers for goods and services	(1,572,412)	(4,402,028)
Cash paid for employee services	(726,102)	(1,474,881)
Cash paid to other funds	(1,086,324)	(2,048,588)
Net cash provided by operating activities	<u>5,151,214</u>	<u>14,004,106</u>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</b>		
Proceeds from the issuance of bonds	-	-
Proceeds from ECP	-	5,000,000
Cash paid for capital assets	(13,810,900)	(25,513,336)
Interest paid on notes	(25,479)	(25,479)
Interest paid on long-term debt	-	-
Principal payments on long-term debt	-	-
Payments for bond issue costs	-	-
Arbitrage Rebate and services	-	-
Federal program Revenues	-	-
Net cash used for capital and related financing activities	<u>(13,836,379)</u>	<u>(20,538,815)</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>		
Sale and maturity of investments	4,001,401	4,001,401
Purchase of investments	-	-
Interest received	969,813	1,800,182
Net cash provided by (used for) investing activities	<u>4,971,214</u>	<u>5,801,583</u>
<b>NET INCREASE (DECREASE) IN CASH</b>	<b>(3,713,951)</b>	<b>(733,126)</b>
CASH AND CASH EQUIVALENTS - Beginning of year	<u>281,549,045</u>	<u>278,568,220</u>
CASH AND CASH EQUIVALENTS - End of year	<u>\$ 277,835,094</u>	<u>\$ 277,835,094</u>
<b>RECONCILIATION OF TOTAL CASH TO THE STATEMENT OF NET POSITION</b>		
Unrestricted cash and cash equivalents	\$ 15,774,352	\$ 15,774,352
Restricted cash and cash equivalents	262,060,742	262,060,742
<b>RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES:</b>		
Operating income	\$ 2,363,411	\$ 2,898,244
Adjustments to reconcile net income to net cash provided by operating activities:		
Depreciation	1,038,008	2,075,263
Change in operating assets and liabilities:		
Accounts receivable and deferred billings	(449)	2,220,979
Prepaid expense	-	302,856
Pension deferred outflows	-	-
OPEB deferred outflows	-	-
Net pension liability	-	-
Pension deferred inflows	-	-
OPEB deferred inflows	-	-
Net OPEB liability	-	-
Due to/from other funds	127,179	391,993
Accounts payable, accrued liabilities and developers' deposits	497,192	(1,001,070)
Accrued vacation and Accrued sick	-	-
Customers advance payments	462,704	3,626,662
Due to/from Cities	663,169	3,489,179
Total adjustments	<u>2,787,803</u>	<u>11,105,862</u>
Net cash provided by operating activities	<u>\$ 5,151,214</u>	<u>\$ 14,004,106</u>
<b>NONCASH TRANSACTION DISCLOSURES</b>		
Gain (loss) on disposal of capital assets	\$ -	\$ -
Interest capitalized on construction	-	-
Amortization of bond-related items	(159,461)	(318,928)
Change in fair value of investments	(303,628)	(244,192)
Change in liabilities related to capital assets	-	-
Change in actuarial value of net pension liability	-	-
Refunding bonds issued	-	-
Refunding proceeds deposited in escrow	-	-

# REGIONAL SOLID WASTE

SYSTEM FUND

## REGIONAL SOLID WASTE SYSTEM COMPARATIVE STATEMENT OF NET POSITION NOVEMBER 30, 2022

	November 30, 2022	September 30, 2022	Increase (Decrease)
<b>ASSETS:</b>			
<b>CURRENT ASSETS:</b>			
Unrestricted Assets:			
Cash and cash equivalents	\$ 11,132,574	\$ 8,878,792	\$ 2,253,782
Investments	3,278,168	4,269,554	(991,386)
Accounts receivable	12,671	291,951	(279,280)
Due from other funds	451,303	413,624	37,679
Prepaid expenses	4,592	437,501	(432,909)
Unbilled receivables	1,072,861	1,072,861	-
Total unrestricted assets	<u>15,952,169</u>	<u>15,364,283</u>	<u>587,886</u>
Restricted Assets:			
Cash and cash equivalents	2,020,045	708,169	1,311,876
Interest receivable	1,765	1,910	(145)
Due from other funds	-	2,086,137	(2,086,137)
Unbilled receivables	8,645,797	8,645,797	-
Total restricted assets	<u>10,667,607</u>	<u>11,442,013</u>	<u>(774,406)</u>
<b>TOTAL CURRENT ASSETS</b>	<b>26,619,776</b>	<b>26,806,296</b>	<b>(186,520)</b>
<b>NONCURRENT ASSETS:</b>			
Restricted assets:			
Cash and cash equivalents	26,470,649	26,263,501	207,148
Investments	2,428,257	2,424,820	3,437
<b>LONG-TERM ASSETS:</b>			
Net capital assets	120,075,981	120,750,835	(674,854)
<b>TOTAL NONCURRENT ASSETS</b>	<b>148,974,887</b>	<b>149,439,156</b>	<b>(464,269)</b>
<b>TOTAL ASSETS</b>	<b>175,594,663</b>	<b>176,245,452</b>	<b>(650,789)</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
Deferred pension outflow	3,947,821	3,947,821	-
Deferred loss on refundings	911,824	957,423	(45,599)
Deferred OPEB outflow	784,183	784,183	-
<b>TOTAL DEFERRED OUTFLOWS OF RESOURCES</b>	<b>5,643,828</b>	<b>5,689,427</b>	<b>(45,599)</b>
<b>TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>	<b>181,238,491</b>	<b>181,934,879</b>	<b>(696,388)</b>
<b>LIABILITIES:</b>			
<b>CURRENT LIABILITIES:</b>			
Payable from Unrestricted Assets:			
Accounts payable and other liabilities	1,610,153	3,207,245	(1,597,092)
Due to other funds	63,992	2,135,423	(2,071,431)
Customer advance payments	2,516,286	1,678,263	838,023
Due to Cities	2,624,778	-	2,624,778
Total payable from unrestricted assets	<u>6,815,209</u>	<u>7,020,931</u>	<u>(205,722)</u>
Payable from Restricted Assets:			
Accounts payable	17,630,005	17,606,023	23,982
Accrued landfill closure and post-closure care cost	6,129,670	6,129,670	-
Accrued interest payable on revenue bonds	502,658	167,553	335,105
Current portion of revenue bonds	3,705,000	3,705,000	-
Total payable from restricted assets	<u>27,967,333</u>	<u>27,608,246</u>	<u>359,087</u>
<b>LONG-TERM LIABILITIES:</b>			
Accrued landfill closure costs	2,516,127	2,516,127	-
Accrued vacation and sick - less current portion	807,044	807,044	-
Net Pension liability	7,137,742	7,137,742	-
Net OPEB liability	1,424,794	1,424,794	-
Long-term debt - less current portion	49,060,800	49,132,400	(71,600)
Total long-term liabilities	<u>60,946,507</u>	<u>61,018,107</u>	<u>(71,600)</u>
<b>TOTAL LIABILITIES</b>	<b>95,729,049</b>	<b>95,647,284</b>	<b>81,765</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Deferred pension inflow	1,502,709	1,502,709	-
Deferred OPEB inflow	279,025	279,025	-
<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	<b>1,781,734</b>	<b>1,781,734</b>	<b>-</b>
<b>TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES</b>	<b>97,510,783</b>	<b>97,429,018</b>	<b>81,765</b>
<b>NET POSITION:</b>			
Net investment in capital assets	76,067,223	78,626,177	(2,558,954)
Restricted for debt service	4,942,835	3,955,642	987,193
Unrestricted	2,717,650	1,924,042	793,608
<b>TOTAL NET POSITION</b>	<b>\$ 83,727,708</b>	<b>\$ 84,505,861</b>	<b>\$ (778,153)</b>

**REGIONAL SOLID WASTE SYSTEM  
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION  
FOR THE TWO MONTHS ENDED NOVEMBER 30, 2022**

	<u>Current Month</u>	<u>Year to Date</u>
<b>OPERATING REVENUES:</b>		
Charges for services	\$ 3,296,543	\$ 6,766,201
Deferred charges for services	(461,547)	(2,624,778)
Other operating revenues	<u>262,092</u>	<u>494,932</u>
Total operating revenue	<u>3,097,088</u>	<u>4,636,355</u>
<b>OPERATING EXPENSES:</b>		
Personnel	1,024,551	2,051,655
Chemicals	2,000	4,000
Other operating supplies	437,867	748,912
Electric power	14,937	20,465
Consulting	5,757	5,757
Maintenance	50,510	53,340
Shared services	317,785	579,179
Other operating services	<u>277,056</u>	<u>688,698</u>
Total operating expenses excluding depreciation	<u>2,130,463</u>	<u>4,152,006</u>
<b>EXCESS OF REVENUES OVER EXPENSES BEFORE DEPRECIATION</b>	966,625	484,349
Depreciation expense	<u>543,318</u>	<u>1,082,373</u>
Total depreciation	<u>543,318</u>	<u>1,082,373</u>
<b>OPERATING INCOME (LOSS)</b>	<u>423,307</u>	<u>(598,024)</u>
<b>NONOPERATING REVENUES (EXPENSES)</b>		
Investment income	80,814	128,975
Miscellaneous revenue/expense	-	-
Federal program revenues	-	-
Gain (loss) on sale of capital assets	-	-
Interest expense - long term debt	<u>(154,549)</u>	<u>(309,104)</u>
Total nonoperating revenue (expenses)	<u>(73,735)</u>	<u>(180,129)</u>
<b>CHANGE IN NET POSITION</b>	<u>349,572</u>	<u>(778,153)</u>
<b>NET POSITION, BEGINNING BALANCE</b>	<u>83,378,136</u>	<u>84,505,861</u>
<b>NET POSITION, ENDING BALANCE</b>	<u>\$ 83,727,708</u>	<u>\$ 83,727,708</u>

## REGIONAL SOLID WASTE SYSTEM STATEMENT OF CASH FLOWS FOR THE TWO MONTHS ENDED NOVEMBER 30, 2022

	Current Month	Year to Date
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>		
Cash received from customers	\$ 3,366,986	\$ 7,385,353
Cash received from other funds	287,020	554,773
Cash received from (paid to) others	221,712	454,432
Cash paid to suppliers for goods and services	(1,365,070)	(3,417,719)
Cash paid for employee services	(693,195)	(1,396,294)
Cash paid to other funds	(261,435)	(541,126)
Net cash provided by operating activities	<u>1,556,018</u>	<u>3,039,419</u>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</b>		
Proceeds from (for) the issuance of bonds	-	-
Cash paid for capital assets	(309,621)	(472,342)
Interest paid on long-term debt	-	-
Principal payments on long-term debt	-	-
Payments from (for) bond issue costs	-	-
Federal program Revenues	-	-
Net cash used for capital and related financing activities	<u>(309,621)</u>	<u>(472,342)</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>		
Sale and maturity of investments	-	1,000,450
Purchases of investments	-	-
Interest received	116,002	205,279
Net cash provided by (used for) investing activities	<u>116,002</u>	<u>1,205,729</u>
<b>NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS</b>	<b>1,362,399</b>	<b>3,772,806</b>
CASH AND CASH EQUIVALENTS - Beginning of year	38,260,869	35,850,462
CASH AND CASH EQUIVALENTS - End of year	<u>\$ 39,623,268</u>	<u>\$ 39,623,268</u>
<b>RECONCILIATION OF TOTAL CASH TO THE STATEMENT OF NET POSITION</b>		
Unrestricted cash and cash equivalents	\$ 11,132,574	\$ 11,132,574
Restricted cash and cash equivalents	28,490,694	28,490,694
<b>RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES:</b>		
Operating income	\$ 423,307	\$ (598,024)
Adjustments to reconcile net income to net cash provided by operating activities:		
Depreciation	543,318	1,082,373
Change in operating assets and liabilities:		
Accounts receivable and deferred billings	14,971	279,425
Prepaid expense	-	432,909
Pension deferred outflows	-	-
OPEB deferred outflows	-	-
Net pension liability	-	-
Pension deferred inflows	-	-
OPEB deferred inflows	-	-
Net OPEB liability	-	-
Due to/from other funds	(79,945)	(22,972)
Accounts payable, accrued liabilities and developers' deposits	(110,244)	(1,597,093)
Accrued vacation and Accrued sick	-	-
Landfill liability	-	-
Customers advance payments	303,064	838,023
Due to Cities	461,547	2,624,778
Total adjustments	<u>1,132,711</u>	<u>3,637,443</u>
Net cash provided by operating activities	<u>\$ 1,556,018</u>	<u>\$ 3,039,419</u>
<b>NONCASH TRANSACTION DISCLOSURES</b>		
Change in landfill liability	\$ -	\$ -
Gain (loss) on disposal of capital assets	-	-
Interest capitalized on construction	-	-
Amortization of bond-related items	(13,003)	(26,001)
Change in fair value of investments	(12,872)	(9,703)
Change in liabilities related to capital assets	-	-
Change in actuarial value of net pension assets	-	-
Refunding bonds issued	-	-
Refunding proceeds deposited in escrow	-	-



# UPPER EAST FORK

INTERCEPTOR SYSTEM

## UPPER EAST FORK INTERCEPTOR SYSTEM COMPARATIVE STATEMENT OF NET POSITION NOVEMBER 30, 2022

	November 30, 2022	September 30, 2022	Increase (Decrease)
<b>ASSETS:</b>			
<b>CURRENT ASSETS:</b>			
Current Assets:			
Cash and cash equivalents	\$ 8,795,842	\$ 5,970,854	\$ 2,824,988
Investments	2,031,306	2,023,119	8,187
Accounts receivable	2,789	573,922	(571,133)
Due from other funds	4,590	3,854	736
Prepaid expenses	66,544	131,387	(64,843)
Unbilled receivables	270,766	270,766	-
Total unrestricted assets	<u>11,171,837</u>	<u>8,973,902</u>	<u>2,197,935</u>
Restricted Assets:			
Cash and cash equivalents	14,881,340	9,181,928	5,699,412
Investments	-	-	-
Interest receivable	118,957	108,952	10,005
Due from other funds	-	392,380	(392,380)
Total restricted assets	<u>15,000,297</u>	<u>9,683,260</u>	<u>5,317,037</u>
<b>TOTAL CURRENT ASSETS</b>	<b>26,172,134</b>	<b>18,657,162</b>	<b>7,514,972</b>
<b>NONCURRENT ASSETS:</b>			
Restricted assets:			
Cash and cash equivalents	65,013,429	51,618,802	13,394,627
Investments	61,975,160	86,693,218	(24,718,058)
<b>LONG-TERM ASSETS:</b>			
Net capital assets	417,062,386	413,141,066	3,921,320
<b>TOTAL NONCURRENT ASSETS</b>	<b>544,050,975</b>	<b>551,453,086</b>	<b>(7,402,111)</b>
<b>TOTAL ASSETS</b>	<b>570,223,109</b>	<b>570,110,248</b>	<b>112,861</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
Deferred pension inflow	525,092	525,092	-
Deferred loss on refundings	1,376,650	1,425,568	(48,918)
Deferred OPEB inflow	189,154	189,154	-
<b>TOTAL DEFERRED OUTFLOWS OF RESOURCES</b>	<b>2,090,896</b>	<b>2,139,814</b>	<b>(48,918)</b>
<b>TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>	<b>572,314,005</b>	<b>572,250,062</b>	<b>63,943</b>
<b>LIABILITIES:</b>			
<b>CURRENT LIABILITIES:</b>			
Payable from Unrestricted Assets:			
Accounts payable and other liabilities	1,723,106	2,267,963	(544,857)
Due to other funds	50,077	554,341	(504,264)
Customer advance payments	4,373,144	2,837,034	1,536,110
Due to cities	1,452,738	-	1,452,738
Total payable from unrestricted assets	<u>7,599,065</u>	<u>5,659,338</u>	<u>1,939,727</u>
Payable from Restricted Assets:			
Accounts payable	7,065,733	12,661,114	(5,595,381)
Due to other funds	-	47,576	(47,576)
Accrued interest on notes	28,690	21,173	7,517
Accrued interest - revenue bonds	6,623,984	4,415,989	2,207,995
Current portion of notes payable	7,000,000	7,000,000	-
Current portion of revenue bonds	15,330,000	15,330,000	-
Total payable from restricted assets	<u>36,048,407</u>	<u>39,475,852</u>	<u>(3,427,445)</u>
<b>LONG-TERM LIABILITIES:</b>			
Accrued vacation and sick - less current portion	168,922	168,922	-
Net pension liability	1,113,196	1,113,196	-
Net OPEB Liability	335,047	335,047	-
Long-term debt - less current portion	378,915,829	379,355,066	(439,237)
Total long-term liabilities	<u>380,532,994</u>	<u>380,972,231</u>	<u>(439,237)</u>
<b>TOTAL LIABILITIES</b>	<b>424,180,466</b>	<b>426,107,421</b>	<b>(1,926,955)</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Deferred pension inflow	166,622	166,622	-
Deferred OPEB inflow	50,528	50,528	-
<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	<b>217,150</b>	<b>217,150</b>	<b>-</b>
<b>TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES</b>	<b>424,397,616</b>	<b>426,324,571</b>	<b>(1,926,955)</b>
<b>NET POSITION:</b>			
Net investment in capital assets	119,710,420	121,530,226	(1,819,806)
Restricted for debt service	25,753,266	22,200,770	3,552,496
Unrestricted	2,452,703	2,194,495	258,208
<b>TOTAL NET POSITION</b>	<b>\$ 147,916,389</b>	<b>\$ 145,925,491</b>	<b>\$ 1,990,898</b>

**UPPER EAST FORK INTERCEPTOR SYSTEM  
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION  
FOR THE TWO MONTHS ENDED NOVEMBER 30, 2022**

	<b>Current Month</b>	<b>Year to Date</b>
<b>OPERATING REVENUES:</b>		
Charges for services	\$ 4,055,416	\$ 7,977,301
Deferred charges for services	(439,802)	(1,452,738)
Other operating revenues	5	4,210
Total operating revenue	<u>3,615,619</u>	<u>6,528,773</u>
<b>OPERATING EXPENSES:</b>		
Personnel	222,600	453,816
Chemicals	360,385	539,959
Other operating supplies	82,436	86,579
Electric power	118,068	151,685
Consulting	12,176	65,408
Maintenance	17,577	42,201
Shared services	422,052	811,297
Other operating services	(29,096)	(22,634)
Total operating expenses excluding depreciation	<u>1,206,198</u>	<u>2,128,311</u>
<b>EXCESS OF REVENUES OVER EXPENSES BEFORE DEPRECIATION</b>	2,409,421	4,400,462
Depreciation expense	669,244	1,338,497
Total depreciation	<u>669,244</u>	<u>1,338,497</u>
<b>OPERATING INCOME (LOSS)</b>	<u>1,740,177</u>	<u>3,061,965</u>
<b>NONOPERATING REVENUES (EXPENSES):</b>		
Investment income	484,207	775,299
Miscellaneous revenue/expense	-	-
Federal program revenues	-	-
Gain (loss) on sale of capital assets	-	-
Interest expense	(937,527)	(1,846,366)
Total nonoperating revenue (expenses)	<u>(453,320)</u>	<u>(1,071,067)</u>
<b>CHANGE IN NET POSITION</b>	<u>1,286,857</u>	<u>1,990,898</u>
<b>NET POSITION, BEGINNING BALANCE</b>	<u>146,629,532</u>	<u>145,925,491</u>
<b>NET POSITION, ENDING BALANCE</b>	<u>\$ 147,916,389</u>	<u>\$ 147,916,389</u>

**UPPER EAST FORK INTERCEPTOR SYSTEM  
STATEMENT OF CASH FLOWS  
FOR THE TWO MONTHS ENDED NOVEMBER 30, 2022**

	Current Month	Year to Date
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>		
Cash received from customers	\$ 3,637,193	\$ 10,085,674
Cash received from other funds	3,780	5,555
Cash received from (paid to) others	-	(4,200)
Cash paid to suppliers for goods and services	(514,263)	(1,567,597)
Cash paid for employee services	(149,178)	(311,539)
Cash paid to other funds	(356,158)	(855,480)
Net cash provided by operating activities	<u>2,621,374</u>	<u>7,352,413</u>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</b>		
Proceeds from issuance of bonds	-	-
Proceeds from ECP	-	-
Cash paid for capital assets	(6,510,180)	(10,910,478)
Interest paid on notes	(21,172)	(21,172)
Interest paid on long-term debt	-	-
Principal payments on long-term debt	-	-
Payments for bond issue costs	-	-
Federal program revenues	-	-
Net cash used for capital and related financing activities	<u>(6,531,352)</u>	<u>(10,931,650)</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>		
Sale and maturity of investments	20,007,007	25,009,275
Purchases of investments	-	-
Interest received	265,794	488,989
Net cash provided by (used for) investing activities	<u>20,272,801</u>	<u>25,498,264</u>
<b>NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS</b>	16,362,823	21,919,027
CASH AND CASH EQUIVALENTS - Beginning of year	72,327,788	66,771,584
CASH AND CASH EQUIVALENTS - End of year	<u>\$ 88,690,611</u>	<u>\$ 88,690,611</u>
<b>RECONCILIATION OF TOTAL CASH TO THE STATEMENT OF NET POSITION</b>		
Unrestricted cash and cash equivalents	\$ 8,795,842	\$ 8,795,842
Restricted cash and cash equivalents	79,894,769	79,894,769
<b>RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES:</b>		
Operating income	\$ 1,740,177	\$ 3,061,965
Adjustments to reconcile net income to net cash provided by operating activities:		
Depreciation	669,244	1,338,497
Change in operating assets and liabilities:		
Accounts receivable and deferred billings	15,596	561,128
Prepaid expense	-	64,843
Pension deferred outflows	-	-
OPEB deferred outflows	-	-
Net pension liability	-	-
Pension deferred inflows	-	-
OPEB deferred inflows	-	-
Net OPEB liability	-	-
Due to/from other funds	30,839	(112,621)
Account payable, accrued liabilities and developers' deposits	143,938	(550,247)
Accrued vacation and Accrued sick	-	-
Customers advance payments	(418,222)	1,536,110
Due to Cities	439,802	1,452,738
Total adjustments	881,197	4,290,448
Net cash provided by operating activities	<u>\$ 2,621,374</u>	<u>\$ 7,352,413</u>
<b>NONCASH TRANSACTION DISCLOSURES</b>		
Gain (loss) on disposal of capital assets	\$ -	\$ -
Interest capitalized on construction	-	-
Amortization of bond-related items	(195,161)	(390,319)
Change in fair value of investments	(178,888)	(209,690)
Change in liabilities related to capital assets	-	-
Change in actuarial value of net pension assets/liability	-	-
Refunding bonds issued	-	-
Refunding proceeds deposited in escrow	-	-

# SEWER SYSTEM

SECTION

**SEWER SYSTEM  
COMPARATIVE STATEMENT OF NET POSITION  
NOVEMBER 30, 2022**

	November 30, 2022	September 30, 2022	Increase (Decrease)
<b>ASSETS:</b>			
<b>CURRENT ASSETS:</b>			
Unrestricted Assets:			
Cash and cash equivalents	\$ 12,578,529	\$ 8,855,639	\$ 3,722,890
Investments	-	-	-
Accounts receivable	1,472,207	893,579	578,628
Due from other funds	29,542	622,963	(593,421)
Prepaid expenses	364,226	503,078	(138,852)
Unbilled receivables	415,856	415,856	-
Total unrestricted assets	<u>14,860,360</u>	<u>11,291,115</u>	<u>3,569,245</u>
Restricted Assets:			
Cash and cash equivalents	12,494,646	7,863,940	4,630,706
Investments	-	-	-
Interest receivable	41,151	37,525	3,626
Due from other funds	-	895,754	(895,754)
Total restricted assets	<u>12,535,797</u>	<u>8,797,219</u>	<u>3,738,578</u>
<b>TOTAL CURRENT ASSETS</b>	<u>27,396,157</u>	<u>20,088,334</u>	<u>7,307,823</u>
<b>NONCURRENT ASSETS:</b>			
Restricted Assets:			
Cash and cash equivalents	138,788,929	139,271,319	(482,390)
Investments	24,028,303	23,981,863	46,440
LONG-TERM ASSETS:			
Net capital assets	<u>256,994,642</u>	<u>258,115,700</u>	<u>(1,121,058)</u>
<b>TOTAL NONCURRENT ASSETS</b>	<u>419,811,874</u>	<u>421,368,882</u>	<u>(1,557,008)</u>
<b>TOTAL ASSETS</b>	<u>447,208,031</u>	<u>441,457,216</u>	<u>5,750,815</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
Deferred pension outflow	1,749,467	1,749,467	-
Deferred loss on refunding	955,491	1,004,031	(48,540)
Deferred OPEB outflow	531,102	531,102	-
<b>TOTAL DEFERRED OUTFLOWS OF RESOURCES</b>	<u>3,236,060</u>	<u>3,284,600</u>	<u>(48,540)</u>
<b>TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>	<u>450,444,091</u>	<u>444,741,816</u>	<u>5,702,275</u>
<b>LIABILITIES:</b>			
<b>CURRENT LIABILITIES:</b>			
Payable from Unrestricted Assets:			
Accounts payable and other liabilities	5,553,548	6,606,963	(1,053,415)
Due to other funds	213,502	1,180,393	(966,891)
Customer advance payments	5,661,978	1,952,237	3,709,741
Current notes payable	-	-	-
Due to cities	1,556,866	-	1,556,866
Total payable from unrestricted assets	<u>12,985,894</u>	<u>9,739,593</u>	<u>3,246,301</u>
Payable from Restricted Assets:			
Accounts payable	2,714,222	3,600,073	(885,851)
Due to other funds	-	14,023	(14,023)
Accrued interest - revenue bonds	3,738,706	2,492,474	1,246,232
Current portion of revenue bonds	15,640,000	15,640,000	-
Total payable from restricted assets	<u>22,092,928</u>	<u>21,746,570</u>	<u>346,358</u>
LONG-TERM LIABILITIES:			
Accrued vacation and sick - less current portion	331,738	331,738	-
Net pension liability	3,438,571	3,438,571	-
Net OPEB liability	943,057	943,057	-
Long-term debt - less current portion	305,014,275	305,231,849	(217,574)
Total long-term liabilities	<u>309,727,641</u>	<u>309,945,215</u>	<u>(217,574)</u>
<b>TOTAL LIABILITIES</b>	<u>344,806,463</u>	<u>341,431,378</u>	<u>3,375,085</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Deferred pension inflow	623,888	623,888	-
Deferred OPEB inflow	166,062	166,062	-
Deferred Grant Income	1,000,000	1,000,000	-
<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	<u>1,789,950</u>	<u>1,789,950</u>	<u>-</u>
<b>TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES</b>	<u>346,596,413</u>	<u>343,221,328</u>	<u>3,375,085</u>
<b>NET POSITION:</b>			
Net investments in capital assets	75,223,439	76,674,721	(1,451,282)
Restricted for debt service	30,972,520	27,516,992	3,455,528
Unrestricted	(2,348,281)	(2,671,225)	322,944
<b>TOTAL NET POSITION</b>	<u>\$ 103,847,678</u>	<u>\$ 101,520,488</u>	<u>\$ 2,327,190</u>

**SEWER SYSTEM**  
**STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION**  
**FOR THE TWO MONTHS ENDED NOVEMBER 30, 2022**

	<u>Current Month</u>	<u>Year to Date</u>
<b>OPERATING REVENUES:</b>		
Charges for services	\$ 4,709,322	\$ 9,418,741
Deferred charges for services	(236,539)	(1,556,866)
Other operating revenues	28,736	74,210
Total operating revenue	<u>4,501,519</u>	<u>7,936,085</u>
<b>OPERATING EXPENSES:</b>		
Personnel	621,482	1,243,260
Chemicals	163,892	197,570
Other operating supplies	160,646	178,193
Electric power	244,244	253,638
Consulting	7,898	17,879
Maintenance	15,763	29,341
Shared Services	528,696	1,016,018
Other operating services	664,141	1,133,458
Total operating expenses excluding depreciation	<u>2,406,762</u>	<u>4,069,357</u>
<b>EXCESS OF REVENUES OVER EXPENSES BEFORE DEPRECIATION</b>	2,094,757	3,866,728
Depreciation expense	705,988	1,411,713
Total depreciation	<u>705,988</u>	<u>1,411,713</u>
<b>OPERATING INCOME (LOSS)</b>	<u>1,388,769</u>	<u>2,455,015</u>
<b>NONOPERATING REVENUES (EXPENSES):</b>		
Investment income	554,419	949,374
Contributions in aid of construction	-	-
Miscellaneous revenue/expense	-	-
Grant Income	-	-
Gain (loss) on sale of capital assets	-	-
Interest expense - long term debt	(538,592)	(1,077,199)
Total nonoperating revenue (expenses)	<u>15,827</u>	<u>(127,825)</u>
<b>CHANGE IN NET POSITION</b>	<u>1,404,596</u>	<u>2,327,190</u>
<b>NET POSITION, BEGINNING BALANCE</b>	<u>102,443,082</u>	<u>101,520,488</u>
<b>NET POSITION, ENDING BALANCE</b>	<u>\$ 103,847,678</u>	<u>\$ 103,847,678</u>

**SEWER SYSTEM  
STATEMENT OF CASH FLOWS  
FOR THE TWO MONTHS ENDED NOVEMBER 30, 2022**

	Current Month	Year to Date
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>		
Cash received from customers	\$ 8,645,786	\$ 13,097,440
Cash received from other funds	-	-
Cash received from (paid to) others	-	16,738
Cash paid to suppliers for goods and services	(1,143,032)	(2,818,644)
Cash paid for employee services	(387,508)	(793,534)
Cash paid to other funds	(647,596)	(1,365,273)
Net cash provided by operating activities	<u>6,467,650</u>	<u>8,136,727</u>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</b>		
Proceeds from (for) the issuance of bonds	-	-
Cash paid for capital assets	(501,345)	(1,194,563)
Loan from Water	-	-
Interest paid on long-term debt	-	-
Principal payments on long-term debt	-	-
Payments from (for) bond issue costs	-	-
Grant Income	-	-
Net cash used for capital and related financing activities	<u>(501,345)</u>	<u>(1,194,563)</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>		
Sale and maturity of investments	-	-
Purchase of investments	-	-
Interest received	507,769	929,042
Net cash provided by (used for) investing activities	<u>507,769</u>	<u>929,042</u>
<b>NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS</b>	6,474,074	7,871,206
CASH AND CASH EQUIVALENTS - Beginning of year	157,388,030	155,990,898
CASH AND CASH EQUIVALENTS - End of year	<u>\$ 163,862,104</u>	<u>\$ 163,862,104</u>
<b>RECONCILIATION OF TOTAL CASH TO THE STATEMENT OF NET POSITION</b>		
Unrestricted cash and cash equivalents	\$ 12,578,529	\$ 12,578,529
Restricted cash and cash equivalents	151,283,575	151,283,575
<b>RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES:</b>		
Operating income	\$ 1,388,769	2,455,015
Adjustments to reconcile net income to net cash provided by operating activities:		
Depreciation	705,988	1,411,713
Change in operating assets and liabilities:		
Accounts receivable and deferred billings	3,697,895	(582,255)
Prepaid expense	-	138,853
Pension deferred outflows	-	-
OPEB deferred outflows	-	-
Net pension liability	-	-
Pension deferred inflows	-	-
OPEB deferred inflows	-	-
Net OPEB liability	-	-
Due to/from other funds	37,372	522,286
Accts payable, accrued liabilities and developers deposits	158,937	(1,075,496)
Accrued vacation and Accrued sick	-	-
Customers advance payments	242,150	3,709,745
Due to Cities	236,539	1,556,866
Total adjustments	<u>5,078,881</u>	<u>5,681,712</u>
Net cash provided by operating activities	<u>\$ 6,467,650</u>	<u>\$ 8,136,727</u>
<b>NONCASH TRANSACTION DISCLOSURES</b>		
Gain (loss) on disposal of capital assets	\$ -	\$ -
Interest capitalized on construction	-	-
Amortization of bond-related items	(84,523)	(169,035)
Change in fair value of investments	(50,344)	(24,113)
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

# SCHEDULES OF CASH AND INVESTMENTS

NORTH TEXAS MUNICIPAL WATER DISTRICT

## SCHEDULE OF CASH AND INVESTMENTS NOVEMBER 30, 2022

FUND	INVESTMENTS		
	CASH	AT COST	TOTAL
CONSTRUCTION FUNDS:			
Regional Water System - Capital Improvement Fund	\$ -	\$ 115,106,001.98	\$ 115,106,001.98
Regional Water System - 2015	-	2,069,647.75	2,069,647.75
Regional Water System - 2016	-	8,565,075.10	8,565,075.10
Regional Water System - 2017 SWIFT - LBCR	-	1,205,521.61	1,205,521.61
Regional Water System - 2017 SWIFT - TRT & DIST	-	974,390.91	974,390.91
Regional Water System - 2018 SWIFT - LBCR	-	11,618,772.74	11,618,772.74
Regional Water System - 2018 SWIFT - TRT & DIST	53.01	16,917,457.61	16,917,510.62
Regional Water System - 2018A SWIFT - LBCR	-	4,844,594.95	4,844,594.95
Regional Water System - 2018A SWIFT - TRT & DIST	-	26,100,303.25	26,100,303.25
Regional Water System - 2019 SWIFT - LBCR	-	22,326,922.23	22,326,922.23
Regional Water System - 2019 SWIFT - TRT & DIST	-	41,000.54	41,000.54
Regional Water System - 2019 SWIFT - CNST/ESC	-	22,819,810.88	22,819,810.88
Regional Water System - 2019	6,407.01	73,947,070.14	73,953,477.15
Regional Water System - 2021	-	28,524,068.89	28,524,068.89
Regional Water System - 2018 SWIFT - WORKING CAPITAL	-	34,971,356.52	34,971,356.52
Regional Water System - 2018A SWIFT - WORKING CAPITAL	-	15,774,253.73	15,774,253.73
Regional Wastewater System - Capital Improvement Fund	-	3,241,845.32	3,241,845.32
Regional Wastewater System - 2016	-	1,251,052.05	1,251,052.05
Regional Wastewater System - 2017	0.11	115,853.37	115,853.48
Regional Wastewater System - 2018	-	1,942,866.52	1,942,866.52
Regional Wastewater System - 2019	-	5,570,967.38	5,570,967.38
Regional Wastewater System - 2020A	4,345.00	7,223,687.97	7,228,032.97
Regional Wastewater System - 2021A	-	12,692,833.47	12,692,833.47
Regional Wastewater System - 2020 CWSRF	34,980.00	187,970,035.23	188,005,015.23
Regional Wastewater System - 2021 CWSRF	-	15,300.69	15,300.69
Regional Wastewater System - 2020 CWSRF - CNST/ESC	-	76,603,550.91	76,603,550.91
Regional Wastewater System - 2021 CWSRF - CNST/ESC	-	35,466,998.74	35,466,998.74
Regional Solid Waste System - Capital Improvement Fund	-	8,349,142.42	8,349,142.42
Regional Solid Waste System - 2022	-	7,845,217.63	7,845,217.63
Upper East Fork Interceptor System - Capital Improvement Fund	58.24	12,303,274.03	12,303,332.27
Upper East Fork Interceptor System - 2016	-	292,569.51	292,569.51
Upper East Fork Interceptor System - 2017	0.04	3,002,340.85	3,002,340.89
Upper East Fork Interceptor System - 2018	-	6,073,172.73	6,073,172.73
Upper East Fork Interceptor System - 2019	-	18,963,580.47	18,963,580.47
Upper East Fork Interceptor System - 2020	-	31,959,593.36	31,959,593.36
Upper East Fork Interceptor System - 2021	-	38,540,733.49	38,540,733.49
Buffalo Creek Interceptor - Capital Improvement Fund	-	64,967.66	64,967.66
Buffalo Creek Interceptor - 2019	0.20	1,860,514.85	1,860,515.05
Buffalo Creek Interceptor - 2020	-	8,097,096.95	8,097,096.95
Buffalo Creek Interceptor - 2020	-	1,010,170.92	1,010,170.92
Buffalo Creek Interceptor - 2020	-	36,658,792.79	36,658,792.79
Mckinney Interceptor - Capital Improvement Fund	-	70,835.35	70,835.35
Muddy Creek Wastewater Treatment Plant - Capital Improvement Fund	-	8,513.56	8,513.56
Muddy Creek Wastewater Treatment Plant - 2019	-	932,916.44	932,916.44
Muddy Creek Wastewater Treatment Plant - 2021	-	6,308,305.23	6,308,305.23
Mustang Creek Interceptor - Capital Improvement Fund	-	501,952.24	501,952.24
Mustang Creek Interceptor - 2019	-	1,172,019.41	1,172,019.41
Mustang Creek Interceptor - 2020	0.12	1,368,069.57	1,368,069.69
Panther Creek Wastewater Treatment Plant - Capital Improvement Fund	-	844,674.62	844,674.62
Panther Creek Wastewater Treatment Plant - 2020	-	3,445,434.84	3,445,434.84
Parker Creek Wastewater Interceptor System - Capital Improvement Fund	-	151,027.14	151,027.14
Parker Creek Parallel WW Interceptor System - Capital Improvement Fund	-	36,503.92	36,503.92
Parker Creek Parallel WW Interceptor System - 2016	-	5,805.99	5,805.99
Sabine Creek Wastewater Treatment Plant - Capital Improvement Fund	-	4,706.50	4,706.50
Sabine Creek Wastewater Treatment Plant - 2020	-	83,758.98	83,758.98
Sabine Creek Wastewater Treatment Plant - 2022	-	78,449,447.88	78,449,447.88
Sabine Creek Wastewater Interceptor System - Capital Improvement Fund	-	115,637.02	115,637.02
Stewart Creek West Wastewater Treatment Plant - Capital Improvement Fund	-	194,166.67	194,166.67
Stewart Creek West Wastewater Treatment Plant - 2015	-	8,654.37	8,654.37
<b>TOTAL</b>	<b>\$ 45,843.73</b>	<b>\$ 986,624,837.87</b>	<b>\$ 986,670,681.60</b>

**SCHEDULE OF CASH AND INVESTMENTS  
NOVEMBER 30, 2022**

FUND	CASH	INVESTMENTS AT COST	TOTAL
<b>CONSTRUCTION FUNDS - ECP:</b>			
Regional Water System - ECP	\$ -	\$ 4,631,215.02	\$ 4,631,215.02
Regional Wastewater System - ECP	-	1,089,393.92	1,089,393.92
Upper East Fork Interceptor - ECP	-	392,890.54	392,890.54
TOTAL	\$ -	\$ 6,113,499.48	\$ 6,113,499.48
TOTAL CONSTRUCTION FUNDS:	\$ 45,843.73	\$ 992,738,337.35	\$ 992,784,181.08
<b>INTEREST AND SINKING FUNDS:</b>			
Regional Water System	\$ -	\$ 52,339,207.55	\$ 52,339,207.55
Regional Wastewater System	-	19,586,069.20	19,586,069.20
Regional Solid Waste System	-	2,020,044.87	2,020,044.87
Upper East Fork Interceptor System	-	14,881,340.06	14,881,340.06
Buffalo Creek Interceptor	-	1,819,659.18	1,819,659.18
Little Elm Water Transmission Facilities	-	4,104.93	4,104.93
Lower East Fork Interceptor	-	657,581.84	657,581.84
Muddy Creek Interceptor	-	115,367.33	115,367.33
Muddy Creek Wastewater Treatment Plant	-	1,723,313.50	1,723,313.50
Mustang Creek Interceptor System	-	1,312,828.11	1,312,828.11
Panther Creek Wastewater Treatment Plant	-	2,209,820.38	2,209,820.38
Parker Creek Interceptor	-	5,433.40	5,433.40
Parker Creek Parallel Interceptor	-	94,713.90	94,713.90
Rockwall - Heath Water Storage Facilities	-	117,968.25	117,968.25
Rockwall South (Buffalo) Wastewater Treatment Plant - 2008	-	125,518.61	125,518.61
Rockwall Water Pump Station Facilities	-	86,445.51	86,445.51
Sabine Creek Interceptor	-	4,396.36	4,396.36
Sabine Creek Wastewater Treatment Plant	-	1,473,034.93	1,473,034.93
Stewart Creek West Wastewater Treatment Plant - 2015	-	2,370,568.01	2,370,568.01
Terrell Water Transmission Facilities	-	373,891.72	373,891.72
TOTAL	\$ -	\$ 101,321,307.64	\$ 101,321,307.64
<b>INTEREST AND SINKING FUNDS - ECP:</b>			
Regional Water System - ECP	\$ -	\$ 52,259.33	\$ 52,259.33
Regional Wastewater System - ECP	-	41,218.41	41,218.41
Upper East Fork Interceptor - ECP	-	-	-
TOTAL	\$ -	\$ 93,477.74	\$ 93,477.74
TOTAL INTEREST AND SINKING FUNDS:	\$ -	\$ 101,414,785.38	\$ 101,414,785.38
<b>DEBT SERVICE RESERVE FUNDS:</b>			
Regional Water System	\$ -	\$ 132,137,791.83	\$ 132,137,791.83
Regional Wastewater System	-	36,608,044.82	36,608,044.82
Regional Solid Waste System	-	3,567,103.91	3,567,103.91
Upper East Fork Interceptor System	-	18,122,274.11	18,122,274.11
Buffalo Creek Interceptor	-	3,629,964.47	3,629,964.47
Little Elm Water Transmission Facilities	-	412,681.02	412,681.02
Lower East Fork Interceptor	-	1,330,694.92	1,330,694.92
Muddy Creek Interceptor	-	261,656.72	261,656.72
Muddy Creek Wastewater Treatment Plant	-	1,451,857.19	1,451,857.19
Mustang Creek Interceptor System	-	1,676,065.11	1,676,065.11
Panther Creek Wastewater Treatment Plant	-	1,630,552.69	1,630,552.69
Parker Creek Interceptor	-	220,757.03	220,757.03
Parker Creek Parallel Interceptor	-	205,983.85	205,983.85
Rockwall - Heath Water Storage Facilities	-	234,027.14	234,027.14
Rockwall South (Buffalo) Wastewater Treatment Plant - 2008	-	249,599.40	249,599.40
Rockwall Water Pump Station Facilities	-	171,072.01	171,072.01
Sabine Creek Interceptor	-	177,853.41	177,853.41
Sabine Creek Wastewater Treatment Plant	-	5,590,682	5,590,682
Stewart Creek West Wastewater Treatment Plant - 2015	-	4,829,081.25	4,829,081.25
Terrell Water Transmission Facilities	-	753,857.96	753,857.96
TOTAL	\$ -	\$ 213,261,601.02	\$ 213,261,601.02

# SCHEDULES OF CASH AND INVESTMENTS

NORTH TEXAS MUNICIPAL WATER DISTRICT

## SCHEDULE OF CASH AND INVESTMENTS NOVEMBER 30, 2022

FUND	CASH		INVESTMENTS		TOTAL
			AT COST		
ARBITRAGE LIABILITY FUNDS:					
Regional Wastewater System - 2020 CWSRF	\$	-	\$ 695,646.65	\$	695,646.65
Regional Wastewater System - 2021 CWSRF		-	2,685.04		2,685.04
TOTAL	\$	-	\$ 698,331.69	\$	698,331.69
RESERVE FOR MAINTENANCE ESCROW FUNDS:					
Regional Water System - Chapman	\$	-	\$ 165,001.85	\$	165,001.85
Regional Water System - Contingency		-	29,140,627.34		29,140,627.34
Regional Wastewater System		-	2,401,956.65		2,401,956.65
Regional Solid Waste System		-	1,311,828.10		1,311,828.10
Upper East Fork Interceptor System		-	1,525,932.60		1,525,932.60
Buffalo Creek Interceptor		-	164,200.54		164,200.54
Farmersville Wastewater Treatment Plant		-	6,233.95		6,233.95
Forney Interceptor		-	18,595.10		18,595.10
Kaufman Four - One Water Distribution Facilities		-	18,378.18		18,378.18
Lavon Wastewater Treatment Plant		-	23,171.40		23,171.40
Little Elm Water Transmission Facilities		-	49,600.18		49,600.18
Lower East Fork Interceptor		-	25,798.19		25,798.19
McKinney Interceptor		-	15,795.13		15,795.13
Muddy Creek Interceptor		-	24,083.67		24,083.67
Muddy Creek Wastewater Treatment Plant		-	14,600.78		14,600.78
Mustang Creek Interceptor		-	10,796.59		10,796.59
Panther Creek Wastewater Treatment Plant		-	101,175.97		101,175.97
Parker Creek Interceptor		-	4,281.27		4,281.27
Parker Creek Parallel Interceptor		-	31,088.65		31,088.65
Plano Water Transmission Facilities		-	56,320.22		56,320.22
Rockwall North (Squabble) Wastewater Treatment Plant		-	1,470.73		1,470.73
Rockwall South (Buffalo) Wastewater Treatment Plant		-	43,197.48		43,197.48
Royse City Wastewater Treatment Plant		-	10,702.39		10,702.39
Sabine Creek Interceptor		-	30,614.00		30,614.00
Sabine Creek Wastewater Treatment Plant		-	54,236.74		54,236.74
Seis Lagos Wastewater Treatment Plant		-	10,533.43		10,533.43
Stewart Creek West Wastewater Treatment Plant		-	100,262.07		100,262.07
TOTAL	\$	-	\$ 35,360,483.20	\$	35,360,483.20
EQUIPMENT REPLACEMENT ESCROW FUNDS:					
Regional Solid Waste System	\$	-	\$ 16,318,177.09	\$	16,318,177.09
TOTAL	\$	-	\$ 16,318,177.09	\$	16,318,177.09
PREVENTATIVE MAINTENANCE ESCROW FUNDS:					
Regional Wastewater System	\$	-	\$ 461,219.06	\$	461,219.06
Upper East Fork Interceptor System		-	1,067,996.56		1,067,996.56
Buffalo Creek Interceptor		-	856,032.40		856,032.40
Farmersville Wastewater Treatment Plant		-	1,112.34		1,112.34
Forney Interceptor		-	488,147.35		488,147.35
Lavon Wastewater Treatment Plant		-	5,423.90		5,423.90
Lower East Fork Interceptor		-	578,145.88		578,145.88
McKinney Interceptor		-	272,254.69		272,254.69
Muddy Creek Interceptor		-	372,853.86		372,853.86
Muddy Creek Wastewater Treatment Plant		-	79,398.83		79,398.83
Mustang Creek Interceptor		-	443,011.56		443,011.56
Panther Creek Wastewater Treatment Plant		-	219,362.08		219,362.08
Parker Creek Interceptor		-	487,892.97		487,892.97
Parker Creek Parallel Interceptor		-	60,552.78		60,552.78
Rockwall South (Buffalo) Wastewater Treatment Plant		-	120,339.37		120,339.37
Sabine Creek Interceptor		-	417,624.76		417,624.76
Sabine Creek Wastewater Treatment Plant		-	14,876.09		14,876.09
Seis Lagos Wastewater Treatment Plant		-	831.75		831.75
Stewart Creek West Wastewater Treatment Plant		-	61,039.99		61,039.99
TOTAL	\$	-	\$ 6,008,116.22	\$	6,008,116.22

**SCHEDULE OF CASH AND INVESTMENTS  
NOVEMBER 30, 2022**

FUND	CASH	INVESTMENTS AT COST	TOTAL
<b>SUPPORT SERVICES CONTINGENCY:</b>			
Support Services	\$ -	\$ 2,881,121.49	\$ 2,881,121.49
TOTAL	\$ -	\$ 2,881,121.49	\$ 2,881,121.49
TOTAL ESCROW FUNDS:	\$ -	\$ 60,567,898.00	\$ 60,567,898.00
<b>OPERATING FUNDS:</b>			
Support Services	\$ 1,982,688.12	\$ 3,656,294.08	\$ 5,638,982.20
Regional Water System	1,983,946.67	43,306,528.26	45,290,474.93
Regional Wastewater System	1,983,525.00	12,345,536.86	14,329,061.86
Regional Solid Waste System	2,007,830.19	4,083,167.82	6,090,998.01
Upper East Fork Interceptor System	1,983,122.53	4,374,968.44	6,358,090.97
Buffalo Creek Interceptor	1.49	1,224,937.29	1,224,938.78
Farmersville Wastewater Treatment Plant	-	95,328.51	95,328.51
Forney Interceptor	-	47,975.38	47,975.38
Kaufman Four - One Water Distribution Facilities	0.10	6,201.27	6,201.37
Lavon Wastewater Treatment Plant	7.37	76,378.87	76,386.24
Little Elm Water Transmission Facilities	-	3,995.20	3,995.20
Lower East Fork Interceptor	2.09	287,589.11	287,591.20
McKinney Interceptor	-	19,008.75	19,008.75
Muddy Creek Interceptor	7.97	11,355.69	11,363.66
Muddy Creek Wastewater Treatment Plant	245.27	335,261.45	335,506.72
Mustang Creek Interceptor System	-	40,014.48	40,014.48
Panther Creek Wastewater Treatment Plant	-	1,189,869.78	1,189,869.78
Parker Creek Interceptor	-	105,897.56	105,897.56
Parker Creek Parallel Interceptor	-	24,453.77	24,453.77
Plano Water Transmission Facilities	1.68	20,249.31	20,250.99
Rockwall - Heath Water Storage Facilities	-	1,685.30	1,685.30
Rockwall North (Squabble) Wastewater Treatment Plant	-	104,491.70	104,491.70
Rockwall South (Buffalo) Wastewater Treatment Plant	-	300,538.20	300,538.20
Rockwall Water Pump Station Facilities	-	15,361.67	15,361.67
Royse City Wastewater Treatment Plant	0.02	8,955.68	8,955.70
Sabine Creek Interceptor	-	53,216.65	53,216.65
Sabine Creek Wastewater Treatment Plant	-	481,312.98	481,312.98
Seis Lagos Wastewater Treatment Plant	1.27	52,863.94	52,865.21
Stewart Creek West Wastewater Treatment Plant	107.78	1,721,889.24	1,721,997.02
Terrell Water Transmission Facilities	-	21,011.71	21,011.71
Small Wastewater Treatment Plants	(23,876.92)	-	(23,876.92)
Wastewater Pretreatment Program	4.83	330,992.15	330,996.98
Insurance	302,116.27	3,229,799.07	3,531,915.34
TOTAL	<u>\$ 10,219,731.73</u>	<u>\$ 77,577,130.17</u>	<u>\$ 87,796,861.90</u>
GRAND TOTAL	<u>\$ 10,265,575.46</u>	<u>\$ 1,446,258,083.61</u>	<u>\$ 1,456,523,659.07</u>

# SCHEDULES OF CASH AND INVESTMENTS

CONSTRUCTION FUNDS	TOTAL	ENCUMBERED	UNENCUMBERED	FUTURE	FUTURE	ESTIMATED FY23
	CASH AND INVESTMENTS	BALANCE	BALANCE	TRANSFERS IN	CONTRACT AWARDS	UNENCUMBERED BALANCE
	(A)	(B)	(C) = (A-B)	(D)	(E)	(F) = (C)+(D)-(E)
Regional Wtr System - CIF	\$ 115,106,002	\$ 84,304,333	\$ 30,801,669	\$ 15,971,670 (6)	\$ 31,084,258	\$ 15,689,081
Regional Wtr System - 2015	2,069,648	-	2,069,648	-	-	2,069,648
Regional Wtr System - 2016	8,565,075	6,769,188	1,795,887	-	-	1,795,887
Regional Wtr System - 2017 SWIFT	2,179,913	2,120,124	59,788	-	59,788	-
Regional Wtr System - 2018 SWIFT	63,507,640	66,771,783	(3,264,143)	5,638,367	194,063(5)	2,180,161
Regional Wtr System - 2018A SWIFT	46,719,152	46,890,707	(171,555)	1,429,479	291,770(5)	966,154
Regional Wtr System - 2019 SWIFT	22,367,923	2,517	22,365,406	13,834,667 (4)	36,200,073	-
Regional Wtr System - 2019 SWIFT - TWDB Escrow	22,819,811	-	22,819,811	(20,902,512)(4)	-	1,917,299
Regional Wtr System - 2019A	73,953,477	71,279,813	2,673,664	-	2,500,000	173,664
Regional Wtr System - 2021	28,524,069	20,298,672	8,225,397	-	7,816,000	409,397
Regional Wtr System - ECP	4,631,215	84,358,499	(79,727,284)	79,774,644 (8)	-	47,359
Regional WW System - CIF	3,241,845	298,778	2,943,067	-	-	2,943,067
Regional WW System - 2016	1,251,052	1,163,886	87,166	-	-	87,166
Regional WW System - 2017	115,853	101,934	13,919	-	-	13,919
Regional WW System - 2018	1,942,867	1,907,637	35,229	-	-	35,229
Regional WW System - 2019	5,570,967	5,479,924	91,044	-	-	91,044
Regional WW System - 2020	7,228,033	7,122,387	105,646	-	-	105,646
Regional WW System - 2020 CWSRF	188,005,015	209,229,278	(21,224,263)	23,264,060 (7)	-	2,039,797
Regional WW System - 2020 CWSRF - TWDB Escrow	76,603,551	-	76,603,551	(23,264,060)(7)	52,103,170	1,236,321
Regional WW System - 2021 CWSRF	15,301	-	15,301	-	-	15,301
Regional WW System - 2021 CWSRF - TWDB Escrow	35,466,999	-	35,466,999	-	34,991,000	475,999
Regional WW System - 2021A	12,692,833	12,522,272	170,561	-	-	170,561
Regional WW System - ECP	1,089,394	19,658,838	(18,569,444)	18,595,238 (8)	-	25,794
Regional Solid Waste System - CIF	8,349,142	1,500,088	6,849,055	166,670	1,555,000	5,460,725
Regional Solid Waste System - 2022	7,845,218	3,131,352	4,713,866	-	4,568,000	145,866
Upper East Fork Interceptor System - CIF	12,303,332	7,082,289	5,221,044	1,325,420	-	6,546,464
Upper East Fork Interceptor System - 2016	292,570	140,021	152,549	-	-	152,549
Upper East Fork Interceptor System - 2017	3,002,341	2,819,469	182,872	-	-	182,872
Upper East Fork Interceptor System - 2018	6,073,173	5,942,441	130,732	-	-	130,732
Upper East Fork Interceptor System - 2019	18,963,580	18,788,684	174,896	-	-	174,896
Upper East Fork Interceptor System - 2020	31,959,593	28,939,841	3,019,752	-	2,412,000	607,752
Upper East Fork Interceptor System - 2021	38,540,733	38,381,801	158,933	-	-	158,933
Upper East Fork Interceptor System - ECP	392,891	15,977,539	(15,584,649)	15,599,733 (8)	-	15,084
Muddy Creek WW Treatment Plant - CIF	8,514	6,800	1,714	-	-	1,714
Muddy Creek WW Treatment Plant - 2019	932,916	21,770	911,147	-	815,000	96,147
Muddy Creek WW Treatment Plant - 2021	6,308,305	4,978,222	1,330,083	-	1,114,000	216,083
Mustang Creek Interceptor System - CIF	501,952	454,822	47,130	-	-	47,130
Mustang Creek Interceptor System - 2019	1,172,019	1,162,239	9,781	-	-	9,781
Mustang Creek Interceptor System - 2020	1,368,070	1,357,260	10,810	-	-	10,810
Panther Creek WW Treatment Plant - CIF	844,675	32,951	811,723	-	-	811,723
Panther Creek WW Treatment Plant - 2020	3,445,435	3,387,549	57,886	-	-	57,886

CONSTRUCTION FUNDS (continued)	TOTAL	ENCUMBERED	UNENCUMBERED	FUTURE	FUTURE	ESTIMATED FY23
	CASH AND INVESTMENTS (A)	BALANCE (B)	BALANCE (C) = (A-B)	TRANSFERS IN (D)	CONTRACT AWARDS (E)	UNENCUMBERED BALANCE (F) = (C)+(D)-(E)
Parker Creek WW Interceptor System - CIF	\$ 151,027	\$ 146,859	\$ 4,168	\$ -	\$ -	\$ 4,168
Parker Creek WW Parallel Interceptor System - CIF	36,504	36,000	504	-	-	504
Parker Creek WW Parallel Interceptor System - 2016	5,806	4,916	890	-	-	890
Sabine Creek Interceptor - CIF	115,637	112,254	3,383	-	-	3,383
Sabine Creek WW Treatment Plant - CIF	4,707	-	4,707	-	-	4,707
Sabine Creek WW Treatment Plant - 2020	83,759	63,341	20,418	-	-	20,418
Sabine Creek WW Treatment Plant - 2022	78,449,448	77,934,491	514,957	-	-	514,957
Buffalo Crk Inter. System - CIF	64,968	-	64,968	-	-	64,968
Buffalo Crk Inter. System - 2019	1,860,515	1,845,760	14,755	-	-	14,755
Buffalo Crk Inter. System - 2020	8,097,097	6,907,913	1,189,184	-	1,150,000	39,184
Buffalo Crk Inter. System - 2022 PF CWSRF Escrow	1,010,171	-	1,010,171	-	1,000,000	10,171
Buffalo Crk Inter. System - 2022 CWSRF Escrow	36,658,793	-	36,658,793	-	36,289,693	369,100
Stewart Creek WW Treatment Plant - CIF	194,167	249,913	(55,746)	151,330 <sup>(9)</sup>	-	95,584
Stewart Creek WW Treatment Plant - 2015	8,654	8,538	116	-	-	116
McKinney Interceptor - CIF	70,835	69,813	1,023	-	-	1,023
<b>TOTAL</b>	<b>\$ 992,784,181</b>	<b>\$ 861,765,507</b>	<b>\$ 131,018,674</b>	<b>\$ 131,584,704</b>	<b>\$ 214,143,814</b>	<b>\$ 48,459,565</b>

- (1) Reflects Remaining Payments to be Made on Board Awarded Contracts and Agreements.
- (2) Current Fiscal Year Transfers from Operating Unless Otherwise Noted.
- (3) Contracts to be Funded by Bonds or FY22 Capital Improvement Unless Otherwise Noted.
- (4) Contracts to be Funded by Bonds and Funds to be Released to RWS SWIFT Contingent upon TWDB Approval.
- (5) TWDB Funded Contracts Pending Reclass due to TWDB Funding Requirements.
- (6) Reflects Transfers from Operating and Funds to be Provided by Collin County (\$10,000 Sep20 AM#5625; & \$45,000 July21 CAI#21-07-03).
- (7) Reflects Funding to be Reimbursed from TWDB Funds.
- (8) Reflects authorized funding amount; actual issuance of ECP will occur as cash needs arise.
- (9) Reflects Funds to be Provided by City of Frisco (\$151,330 April2022 CAI#22-04-04).