



NORTH  
TEXAS  
MUNICIPAL  
WATER  
DISTRICT

## MONTHLY FINANCIAL STATEMENTS AS OF JANUARY 31, 2023



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

# BUDGET SUMMARY

NORTH TEXAS MUNICIPAL WATER DISTRICT

## ALL SYSTEMS BUDGET SUMMARY - REVENUES AND EXPENDITURES JANUARY 31, 2023

	Original Budget	YTD Actual	% Of Budget	Remaining Budget
<b>Revenues:</b>				
Sales:				
Water	\$ 429,932,151	\$ 143,310,020	33.3%	\$ 286,622,131
Wastewater	96,660,345	32,184,620	33.3%	64,475,725
Interceptor	48,938,495	16,285,316	33.3%	32,653,179
Solid Waste	34,587,990	12,218,327	35.3%	22,369,663
Sewer	54,966,355	18,550,466	33.7%	36,415,889
Total Sales	665,085,336	222,548,750	33.5%	442,536,586
Other Revenues	12,444,089	6,431,394	51.7%	6,012,695
Interest Income	308,960	921,137	298.1%	(612,177)
Grand Total	<u>\$ 677,838,385</u>	<u>\$ 229,901,281</u>	<u>33.9%</u>	<u>\$ 447,937,104</u>
<b>Expenditures:</b>				
Personnel	\$ 112,964,485	\$ 33,201,203	29.4%	\$ 79,763,282
Supplies:				
Fuel	4,418,140	1,354,423	30.7%	3,063,717
Chemicals	87,519,235	20,860,009	23.8%	66,659,226
Other	21,754,165	6,959,016	32.0%	14,795,149
Total Supplies	113,691,540	29,173,447	25.7%	84,518,093
Services:				
Consulting	8,748,850	1,062,757	12.1%	7,686,093
Insurance	4,023,470	1,306,425	32.5%	2,717,045
Landfill Service Fees	5,027,755	1,383,760	27.5%	3,643,996
Maintenance	27,535,165	6,028,802	21.9%	21,506,363
Power	33,966,105	7,793,639	22.9%	26,172,466
Shared Services	70,057,555	23,594,858	33.7%	46,462,697
Water Purchases	6,472,005	3,866,950	59.7%	2,605,055
Other	20,519,735	5,166,783	25.2%	15,352,952
Shared Services Allocation	(75,106,095)	(22,054,522)	29.4%	(53,051,573)
Total Services	101,244,545	28,149,452	27.8%	73,095,093
Capital Outlay	14,223,670	1,611,355	11.3%	12,612,315
Escrow	5,128,025	1,709,259	33.3%	3,418,766
Capital Improvement Fund	21,185,500	6,963,492	32.9%	14,222,008
Debt Service	302,538,500	99,636,218	32.9%	202,902,282
Grand Total	<u>\$ 670,976,265</u>	<u>\$ 200,444,425</u>	<u>29.9%</u>	<u>\$ 470,531,840</u>
Revenues Over / ( Under) Expenditures	<u>\$ 6,862,120</u>	<u>\$ 29,456,856</u>		

**SHARED SERVICES FUND**  
**BUDGET SUMMARY - REVENUES AND EXPENDITURES**  
**JANUARY 31, 2023**

	Original Budget	YTD Actual	% Of Budget	Remaining Budget
<b>Revenues:</b>				
Shared Service Revenues:				
Indirect Cost Allocation	\$ 64,715,785	\$ 21,571,913	33.3%	\$ 43,143,872
Facilities Maintenance Services	2,029,675	612,471	30.2%	1,417,204
Inspectors	3,769,500	1,357,877	36.0%	2,411,623
IT Services	228,170	21,449	9.4%	206,721
Technical Services	3,083,925	1,231,466	39.9%	1,852,459
Total Shared Services Revenue	73,827,055	24,795,176	33.6%	49,031,879
Miscellaneous	61,220	704,918	1151.4%	(643,698)
Interest Income	11,135	32,758	294.2%	(21,623)
Grand Total	<u>\$ 73,899,410</u>	<u>\$ 25,532,852</u>	<u>34.6%</u>	<u>\$ 48,366,558</u>
<b>Expenditures:</b>				
Personnel	\$ 54,649,990	\$ 16,039,533	29.3%	\$ 38,610,457
Supplies:				
Fuel	581,005	202,119	34.8%	378,886
Chemicals	20,495	-	0.0%	20,495
Other	6,240,395	2,978,517	47.7%	3,261,878
Total Supplies	6,841,895	3,180,637	46.5%	3,661,258
Services:				
Consulting	3,007,100	513,656	17.1%	2,493,444
Insurance	584,265	352,433	60.3%	231,832
Maintenance	2,719,540	682,615	25.1%	2,036,925
Power	143,800	34,288	23.8%	109,512
Shared Services	10,000	-	0.0%	10,000
Other	5,878,795	1,165,277	19.8%	4,713,518
Total Services	12,343,500	2,748,269	22.3%	9,595,231
Capital Outlay	1,270,710	86,083	6.8%	1,184,627
Escrow	-	-	-	-
Capital Improvement Fund	-	-	-	-
Debt Service	-	-	-	-
Grand Total	<u>\$ 75,106,095</u>	<u>\$ 22,054,522</u>	<u>29.4%</u>	<u>\$ 53,051,573</u>
Revenues Over/ (Under) Expenditures	<u>\$ (1,206,685)</u>	<u>\$ 3,478,330</u>		

# BUDGET SUMMARY

NORTH TEXAS MUNICIPAL WATER DISTRICT

## REGIONAL WATER SYSTEM BUDGET SUMMARY - REVENUES AND EXPENDITURES JANUARY 31, 2023

	Original Budget	YTD Actual	% Of Budget	Remaining Budget
<b>Revenues:</b>				
Water Sales:				
Members	\$ 344,963,325	\$ 114,987,797	33.3%	\$ 229,975,528
Customers	84,951,336	28,317,096	33.3%	56,634,240
Retail Customers	16,000	5,003	31.3%	10,997
Raw Water Sales	1,490	124	8.3%	1,366
Total Water Sales	429,932,151	143,310,020	33.3%	286,622,131
Other Revenues				
Miscellaneous	541,474	509,716	94.1%	31,759
Total Other	541,474	509,716	94.1%	31,759
Interest Income	177,345	600,040	338.3%	(422,695)
Grand Total	<u>\$ 430,650,970</u>	<u>\$ 144,419,776</u>	<u>33.5%</u>	<u>\$ 286,231,194</u>
<b>Expenditures:</b>				
Personnel	\$ 17,036,445	\$ 4,696,113	27.6%	\$ 12,340,332
Supplies:				
Fuel	139,235	33,813	24.3%	105,422
Chemicals	73,965,125	17,238,595	23.3%	56,726,530
Other	4,988,995	1,290,806	25.9%	3,698,189
Total Supplies	79,093,355	18,563,214	23.5%	60,530,141
Services:				
Consulting	3,349,000	245,079	7.3%	3,103,921
Insurance	2,270,245	455,093	20.0%	1,815,152
Landfill Service Fees	-	-	0.0%	-
Maintenance	17,167,695	4,332,633	25.2%	12,835,062
Power	26,440,355	5,499,167	20.8%	20,941,188
Shared Services	44,546,425	14,889,840	33.4%	29,656,585
Water Purchases	6,472,005	3,866,950	59.7%	2,605,055
Other	4,401,300	1,114,287	25.3%	3,287,013
Total Services	104,647,025	30,403,048	29.1%	74,243,977
Capital Outlay	3,014,610	323,478	10.7%	2,691,132
Escrow	4,088,070	1,362,680	33.3%	2,725,390
Capital Improvement Fund	19,100,000	6,366,664	33.3%	12,733,336
Debt Service	196,809,345	65,204,920	33.1%	131,604,425
Grand Total	<u>\$ 423,788,850</u>	<u>\$ 126,920,117</u>	<u>29.9%</u>	<u>\$ 296,868,733</u>
Revenue Over / (Under) Expenditures	<u>\$ 6,862,120</u>	<u>\$ 17,499,659</u>		



**REGIONAL WASTEWATER SYSTEM**  
**BUDGET SUMMARY - REVENUES AND EXPENDITURES**  
**JANUARY 31, 2023**

	Original Budget	YTD Actual	% Of Budget	Remaining Budget
<b>Revenues:</b>				
Wastewater Sales:				
Members	\$ 93,893,665	\$ 31,297,896	33.3%	\$ 62,595,769
Customers	2,766,680	886,724	32.1%	1,879,956
Total Wastewater Sales	96,660,345	32,184,620	33.3%	64,475,725
Miscellaneous	648,495	1,099,470	169.5%	(450,975)
Interest Income	51,030	140,571	275.5%	(89,541)
Grand Total	\$ 97,359,870	\$ 33,424,661	34.3%	\$ 63,935,209
<b>Expenditures:</b>				
Personnel	\$ 16,746,445	\$ 4,761,574	28.4%	\$ 11,984,871
Supplies:				
Fuel	723,450	191,827	26.5%	531,623
Chemicals	6,285,190	1,581,845	25.2%	4,703,345
Other	4,423,905	1,117,495	25.3%	3,306,410
Total Supplies	11,432,545	2,891,168	25.3%	8,541,377
Services:				
Consulting	422,500	46,585	11.0%	375,915
Insurance	439,030	153,777	35.0%	285,253
Landfill Service Fees	3,925,935	1,113,925	28.4%	2,812,010
Maintenance	1,842,665	265,619	14.4%	1,577,046
Power	3,738,600	1,056,635	28.3%	2,681,965
Shared Services	11,153,440	3,667,493	32.9%	7,485,947
Other	3,545,020	912,524	25.7%	2,632,496
Total Services	25,067,190	7,216,558	28.8%	17,850,632
Capital Outlay	2,491,205	380,221	15.3%	2,110,984
Escrow	-	-	-	-
Capital Improvement Fund	-	-	-	-
Debt Service	41,622,485	13,467,080	32.4%	28,155,405
Grand Total	\$ 97,359,870	\$ 28,716,600	29.5%	\$ 68,643,270
Revenue Over / (Under) Expenditures	\$ -	\$ 4,708,062		

# BUDGET SUMMARY

NORTH TEXAS MUNICIPAL WATER DISTRICT

## REGIONAL SOLID WASTE SYSTEM BUDGET SUMMARY - REVENUES AND EXPENDITURES JANUARY 31, 2023

	Original Budget	YTD Actual	% Of Budget	Remaining Budget
<b>Revenues:</b>				
Solid Waste Sales:				
Members	\$ 26,558,730	\$ 8,852,912	33.3%	\$ 17,705,818
Customers	8,029,260	3,365,415	41.9%	4,663,845
Total Solid Waste Sales	34,587,990	12,218,327	35.3%	22,369,663
Other Revenues:				
Sludge Disposal	3,536,145	917,955	26.0%	2,618,190
Composting	785,745	138,315	17.6%	647,430
Gas Royalties	2,500,000	853,044	34.1%	1,646,956
Miscellaneous	2,038,735	1,397,348	68.5%	641,387
Total Other Revenues	8,860,625	3,306,661	37.3%	5,553,964
Interest Income	25,320	54,043	213.4%	(28,723)
Grand Total	\$ 43,473,935	\$ 15,579,032	35.8%	\$ 27,894,903
<b>Expenditures:</b>				
Personnel	\$ 13,122,690	\$ 4,266,724	32.5%	\$ 8,855,966
Supplies:				
Fuel	2,809,820	878,166	31.3%	1,931,654
Chemicals	101,600	7,246	7.1%	94,354
Other	3,058,820	865,985	28.3%	2,192,835
Total Supplies	5,970,240	1,751,397	29.3%	4,218,843
Services:				
Consulting	856,250	64,234	7.5%	792,017
Insurance	415,990	240,853	57.9%	175,137
Maintenance	1,339,075	172,938	12.9%	1,166,137
Power	165,200	59,092	35.8%	106,108
Shared Services	3,048,635	1,079,185	35.4%	1,969,450
Other	3,662,885	1,146,879	31.3%	2,516,006
Total Services	9,488,035	2,763,180	29.1%	6,724,855
Capital Outlay	6,460,700	671,593	10.4%	5,789,107
Escrow	390,000	129,992	33.3%	260,008
Capital Improvement Fund	200,000	66,664	33.3%	133,336
Debt Service	7,842,270	2,615,185	33.3%	5,227,085
Grand Total	\$ 43,473,935	\$ 12,264,735	28.2%	\$ 31,209,200
Revenue Over / (Under) Expenditures	\$ -	\$ 3,314,296		

**UPPER EAST FORK INTERCEPTOR SYSTEM**  
**BUDGET SUMMARY - REVENUES AND EXPENDITURES**  
**JANUARY 31, 2023**

	<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	\$ 15,752,102	33.5%	\$ 31,290,773
Customers	1,895,620	533,214	28.1%	1,362,406
Total Wastewater Sales	48,938,495	16,285,316	33.3%	32,653,179
Other Revenues:				
Miscellaneous	539,485	557,407	103.3%	(17,922)
Total Other	539,485	557,407	103.3%	(17,922)
Interest Income	25,090	53,095	211.6%	(28,005)
Grand Total	<u>\$ 49,503,070</u>	<u>\$ 16,895,818</u>	<u>34.1%</u>	<u>\$ 32,607,252</u>
<b>Expenditures:</b>				
Personnel	\$ 2,967,375	\$ 900,989	30.4%	\$ 2,066,386
Supplies:				
Fuel	84,530	24,861	29.4%	59,669
Chemicals	4,335,100	1,356,834	31.3%	2,978,266
Other	777,810	168,723	21.7%	609,087
Total Supplies	5,197,440	1,550,418	29.8%	3,647,022
Services				
Consulting	770,000	152,030	19.7%	617,970
Insurance	115,985	43,593	37.6%	72,392
Landfill Service Fees	5,280	1,327	25.1%	3,953
Maintenance	3,174,440	482,768	15.2%	2,691,672
Power	1,300,000	429,283	33.0%	870,717
Shared Services	4,932,360	1,640,154	33.3%	3,292,206
Other	342,890	64,055	18.7%	278,835
Total Services	10,640,955	2,813,211	26.4%	7,827,744
Capital Outlay	419,280	47,007	11.2%	372,273
Escrow	-	-	-	-
Capital Improvement Fund	1,590,500	530,164	33.3%	1,060,336
Debt Service	28,687,520	9,093,237	31.7%	19,594,283
Grand Total	<u>\$ 49,503,070</u>	<u>\$ 14,935,026</u>	<u>30.2%</u>	<u>\$ 34,568,044</u>
Revenue Over / (Under) Expenditures	<u>\$ -</u>	<u>\$ 1,960,793</u>		

# BUDGET SUMMARY

NORTH TEXAS MUNICIPAL WATER DISTRICT

## SEWER SYSTEM BUDGET SUMMARY - REVENUES AND EXPENDITURES JANUARY 31, 2023

	Original Budget	YTD Actual	% Of Budget	Remaining Budget
<b>Revenues:</b>				
Wastewater Sales				
Sewer / Interceptor Facilities	\$ 53,565,620	\$ 17,883,552	33.4%	\$ 35,682,068
Water Facilities	1,400,735	666,914	47.6%	733,821
Total Sales	54,966,355	18,550,466	33.7%	36,415,889
Other Revenues:				
Pretreatment	1,460,445	469,438	32.1%	991,007
Debt Acquisition	344,830	114,942	33.3%	229,888
Miscellaneous	48,735	373,760	766.9%	(325,025)
Total Other Revenues	1,854,010	958,140	51.7%	895,870
Interest Income	30,175	73,387	243.2%	(43,212)
Grand Total	<u>\$ 56,850,540</u>	<u>\$ 19,581,993</u>	<u>34.4%</u>	<u>\$ 37,268,547</u>
<b>Expenditures:</b>				
Personnel	\$ 8,441,540	\$ 2,536,271	30.0%	\$ 5,905,269
Supplies:				
Fuel	80,100	23,635	29.5%	56,465
Chemicals	2,811,725	675,489	24.0%	2,136,236
Other	2,264,240	537,488	23.7%	1,726,752
Total Supplies	5,156,065	1,236,613	24.0%	3,919,452
Services:				
Consulting	344,000	41,174	12.0%	302,826
Insurance	197,955	60,676	30.7%	137,279
Landfill Service Fees	1,096,540	268,507	24.5%	828,033
Maintenance	1,291,750	92,228	7.1%	1,199,522
Power	2,178,150	715,174	32.8%	1,462,976
Shared Services	6,366,695	2,318,186	36.4%	4,048,509
Other	2,688,845	763,761	28.4%	1,925,084
Total Services	14,163,935	4,259,707	30.1%	9,904,228
Capital Outlay	567,165	102,973	18.2%	464,192
Escrow	649,955	216,587	33.3%	433,368
Capital Improvement Fund	295,000	-	-	295,000
Debt Service	27,576,880	9,255,796	33.6%	18,321,084
Grand Total	<u>\$ 56,850,540</u>	<u>\$ 17,607,947</u>	<u>31.0%</u>	<u>\$ 39,242,593</u>
Revenue Over / (Under) Expenditures	<u>\$ -</u>	<u>\$ 1,974,047</u>		



**ALL SYSTEMS**  
**BUDGET SUMMARY - BY SYSTEM**  
**JANUARY 31, 2023**

	Original Budget	YTD Actual	% Of Budget	Remaining Budget
<b>Regional Water System</b>				
Revenues	\$ 430,650,970	\$ 144,419,776	33.5%	\$ 286,231,194
Expenditures	423,788,850	126,920,117	29.9%	296,868,733
Revenue Over / (Under) Expenditures	6,862,120	17,499,659		
<b>Regional Wastewater System</b>				
Revenues	97,359,870	33,424,661	34.3%	63,935,209
Expenditures	97,359,870	28,716,600	29.5%	68,643,270
Revenue Over / (Under) Expenditures	-	4,708,062		
<b>Regional Solid Waste System</b>				
Revenues	43,473,935	15,579,032	35.8%	27,894,903
Expenditures	43,473,935	12,264,735	28.2%	31,209,200
Revenue Over / (Under) Expenditures	-	3,314,296		
<b>Upper East Fork Interceptor System</b>				
Revenues	49,503,070	16,895,818	34.1%	32,607,252
Expenditures	49,503,070	14,935,026	30.2%	34,568,044
Revenue Over / (Under) Expenditures	-	1,960,793		
<b>Small System - Total</b>				
Revenues	56,850,540	19,581,993	34.4%	37,268,547
Expenditures	56,850,540	17,607,947	31.0%	39,242,593
Revenue Over / (Under) Expenditures	-	1,974,047		
<b>Shared Services Fund</b>				
Revenues	73,899,410	25,532,852	34.6%	48,366,558
Expenditures	75,106,095	22,054,522	29.4%	53,051,573
Revenue Over / (Under) Expenditures	(1,206,685)	3,478,330		
<b>Little Elm Water Transmission Facilities</b>				
Revenues	10,010	3,355	33.5%	6,655
Expenditures	10,010	2,139	21.4%	7,871
Revenue Over / (Under) Expenditures	-	1,216		
<b>Plano Water Transmission Facilities</b>				
Revenues	86,410	229,894	266.0%	(143,484)
Expenditures	86,410	238,049	275.5%	(151,639)
Revenue Over / (Under) Expenditures	-	(8,155)		
<b>Kaufman 4- 1 Water Distribution Facilities</b>				
Revenues	150,695	50,399	33.4%	100,296
Expenditures	150,695	22,774	15.1%	127,921
Revenue Over / (Under) Expenditures	-	27,625		
<b>Rockwall - Heath Water Storage Facilities</b>				
Revenues	237,450	79,218	33.4%	158,232
Expenditures	237,450	79,021	33.3%	158,429
Revenue Over / (Under) Expenditures	-	197		
<b>Terrell Water Transmission Facilities</b>				
Revenues	742,495	247,974	33.4%	494,521
Expenditures	742,495	248,128	33.4%	494,367
Revenue Over / (Under) Expenditures	\$ -	\$ (154)		

# BUDGET SUMMARY

NORTH TEXAS MUNICIPAL WATER DISTRICT

## ALL SYSTEMS BUDGET SUMMARY - BY SYSTEM JANUARY 31, 2023

	Original Budget	YTD Actual	% Of Budget	Remaining Budget
<b>Rockwall Water Pump Station Facilities</b>				
Revenues	\$ 174,240	\$ 58,226	33.4%	\$ 116,014
Expenditures	174,240	57,953	33.3%	116,287
Revenue Over / (Under) Expenditures	-	272		
<b>South Rockwall WWTP</b>				
Revenues	1,870,600	621,552	33.2%	1,249,048
Expenditures	1,870,600	467,879	25.0%	1,402,721
Revenue Over / (Under) Expenditures	-	153,673		
<b>North Rockwall WWTP</b>				
Revenues	756,485	254,109	33.6%	502,376
Expenditures	756,485	271,903	35.9%	484,582
Revenue Over / (Under) Expenditures	-	(17,794)		
<b>Panther Creek WWTP</b>				
Revenues	10,390,915	3,474,864	33.4%	6,916,051
Expenditures	10,390,915	3,243,736	31.2%	7,147,179
Revenue Over / (Under) Expenditures	-	231,128		
<b>Sabine Creek WWTP</b>				
Revenues	6,847,000	2,326,073	34.0%	4,520,927
Expenditures	6,847,000	2,366,409	34.6%	4,480,591
Revenue Over / (Under) Expenditures	-	(40,336)		
<b>Stewart Creek WWTP</b>				
Revenues	11,298,215	3,998,859	35.4%	7,299,356
Expenditures	11,298,215	3,326,623	29.4%	7,971,592
Revenue Over / (Under) Expenditures	-	672,236		
<b>Muddy Creek WWTP</b>				
Revenues	10,144,630	3,415,824	33.7%	6,728,806
Expenditures	10,144,630	3,036,178	29.9%	7,108,452
Revenue Over / (Under) Expenditures	-	379,646		
<b>Seis Lagos WWTP</b>				
Revenues	374,175	125,961	33.7%	248,214
Expenditures	374,175	152,031	40.6%	222,144
Revenue Over / (Under) Expenditures	-	(26,070)		
<b>Royse City WWTP</b>				
Revenues	-	10,840	-	(10,840)
Expenditures	-	79	-	(79)
Revenue Over / (Under) Expenditures	-	10,760		
<b>Farmersville WWTP</b>				
Revenues	633,015	212,921	33.6%	420,094
Expenditures	633,015	191,978	30.3%	441,037
Revenue Over / (Under) Expenditures	\$ -	\$ 20,942		

**ALL SYSTEMS**  
**BUDGET SUMMARY - BY SYSTEM**  
**JANUARY 31, 2023**

	Original Budget	YTD Actual	% Of Budget	Remaining Budget
<b>Lavon WWTP</b>				
Revenues	\$ 526,290	\$ 177,158	33.7%	\$ 349,132
Expenditures	526,290	186,564	35.4%	339,726
Revenue Over / (Under) Expenditures	-	(9,405)		
<b>Forney Interceptor System</b>				
Revenues	591,530	198,030	33.5%	393,500
Expenditures	591,530	124,042	21.0%	467,488
Revenue Over / (Under) Expenditures	-	73,988		
<b>Lower East Fork Interceptor System</b>				
Revenues	1,992,150	725,977	36.4%	1,266,173
Expenditures	1,992,150	565,896	28.4%	1,426,254
Revenue Over / (Under) Expenditures	-	160,080		
<b>Muddy Creek Interceptor System</b>				
Revenues	304,725	130,131	42.7%	174,594
Expenditures	304,725	95,126	31.2%	209,599
Revenue Over / (Under) Expenditures	-	35,005		
<b>Parker Creek Interceptor System</b>				
Revenues	445,075	149,801	33.7%	295,274
Expenditures	445,075	39,636	8.9%	405,439
Revenue Over / (Under) Expenditures	-	110,165		
<b>Sabine Creek Interceptor System</b>				
Revenues	99,100	33,806	34.1%	65,294
Expenditures	99,100	22,444	22.6%	76,656
Revenue Over / (Under) Expenditures	-	11,362		
<b>Buffalo Creek Interceptor System</b>				
Revenues	4,408,505	1,480,676	33.6%	2,927,829
Expenditures	4,408,505	1,361,450	30.9%	3,047,055
Revenue Over / (Under) Expenditures	-	119,226		
<b>McKinney Interceptor System</b>				
Revenues	89,750	30,110	33.5%	59,640
Expenditures	89,750	18,549	20.7%	71,201
Revenue Over / (Under) Expenditures	-	11,561		
<b>Mustang Creek Interceptor System</b>				
Revenues	2,957,305	986,743	33.4%	1,970,562
Expenditures	2,957,305	967,126	32.7%	1,990,179
Revenue Over / (Under) Expenditures	-	19,618		
<b>Parker Creek Parallel Interceptor System</b>				
Revenues	258,165	86,326	33.4%	171,839
Expenditures	258,165	81,731	31.7%	176,434
Revenue Over / (Under) Expenditures	\$ -	\$ 4,595		

# BUDGET SUMMARY

NORTH TEXAS MUNICIPAL WATER DISTRICT

## ALL SYSTEMS

### BUDGET SUMMARY - BY SYSTEM

JANUARY 31, 2023

	Original Budget	YTD Actual	% Of Budget	Remaining Budget
<b>Small Wastewater Treatment Plants</b>				
Revenues	\$ -	\$ -	-	\$ -
Expenditures	-	-	-	-
Revenue Over / (Under) Expenditures	-	-		
<b>Wastewater Pretreatment Program</b>				
Revenues	1,461,610	473,168	32.4%	988,442
Expenditures	1,461,610	440,503	30.1%	1,021,107
Revenue Over / (Under) Expenditures	-	32,666		
<b>Total - All Systems</b>				
Revenues	677,838,385	229,901,281	33.9%	447,937,104
Expenditures	670,976,265	200,444,425	29.9%	470,531,840
Revenue Over / (Under) Expenditures	\$ 6,862,120	\$ 29,456,856		



# SHARED SERVICES FUND

SECTION

## SHARED SERVICES COMPARATIVE STATEMENT OF NET POSITION JANUARY 31, 2023

	January 31, 2023	September 30, 2022	Increase (Decrease)
<b>ASSETS:</b>			
<b>CURRENT ASSETS:</b>			
Unrestricted Assets:			
Cash and cash equivalents	\$ 12,431,966	11,741,833	\$ 690,133
Investments	-	-	-
Interest receivable	-	-	-
Accounts receivable	-	1,368,875	(1,368,875)
Contracts receivable	30,000	30,000	-
Due from other funds	896,816	882,611	14,205
Prepaid expenses	(1,699)	763,832	(765,531)
Unbilled receivables	5,286,598	5,286,598	-
Total unrestricted assets	18,643,681	20,073,749	(1,430,068)
Restricted Assets:			
Cash and cash equivalents	-	-	-
Investments	-	-	-
Contracts receivable	-	-	-
Interest receivable	-	-	-
Accounts receivable	-	-	-
Due from other funds	-	675,081	(675,081)
Total restricted assets	-	675,081	(675,081)
<b>LONG-TERM ASSETS:</b>			
Net capital assets	27,368,721	28,130,805	(762,084)
<b>TOTAL ASSETS</b>	46,012,402	48,879,635	(2,867,233)
<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>	16,376,517	16,376,517	-
<b>TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>	62,388,919	65,256,152	(2,867,233)
<b>LIABILITIES:</b>			
<b>CURRENT LIABILITIES:</b>			
Payable from Unrestricted Assets:			
Accounts payable and other liabilities	10,669,186	12,390,814	(1,721,628)
Due to other funds	38,915	987,461	(948,546)
Customer advance payments	2,960	-	2,960
Due to cities	3,478,330	-	3,478,330
Accrued interest - notes	-	-	-
Current portion of notes	-	-	-
Total payable from unrestricted assets	14,189,391	13,378,275	811,116
Payable from Restricted Assets:			
Accounts payable	-	-	-
Due to other funds	-	-	-
Accrued interest - revenue bonds	-	-	-
Current portion of revenue bonds	-	-	-
Total payable from restricted assets	-	-	-
<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	155,000	165,000	(10,000)
Long-term debt - less current portion	-	-	-
Total long-term liabilities	33,609,129	33,619,129	(10,000)
<b>TOTAL LIABILITIES</b>	47,798,520	46,997,404	801,116
<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>	6,063,660	6,063,660	-
<b>TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES</b>	53,862,180	53,061,064	801,116
<b>NET POSITION:</b>			
Net investment in capital assets	27,368,721	28,805,886	(1,437,165)
Restricted for debt service	-	-	-
Unrestricted	(18,841,982)	(16,610,798)	(2,231,184)
<b>TOTAL NET POSITION</b>	\$ 8,526,739	\$ 12,195,088	\$ (3,668,349)

**SHARED SERVICES**  
**STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION**  
**FOR THE FOUR MONTHS ENDED JANUARY 31, 2023**

	Current Month	Year to Date
<b>OPERATING REVENUES:</b>		
Service fees	\$ -	-
Deferred charges for services	(338,365)	(3,478,330)
Intragovernmental	6,289,800	24,795,176
Insurance premiums	1,647,157	6,045,833
Other operating revenues	75	25,606
Total operating revenues	<u>7,598,667</u>	<u>27,388,285</u>
<b>OPERATING EXPENSES:</b>		
Personnel	3,992,229	16,039,533
Claims paid	1,920,133	6,581,882
Administrative charges	4,455	367,350
Chemicals	-	-
Other operating supplies	914,129	3,180,637
Electric power	10,507	34,288
Consulting	265,099	513,656
Maintenance	323,776	682,615
Shared services	-	-
Other operating services	1,750,169	2,891,076
Total operating expenses excluding depreciation	<u>9,180,497</u>	<u>30,291,037</u>
<b>EXCESS OF REVENUES OVER EXPENSES BEFORE DEPRECIATION</b>	(1,581,830)	(2,902,752)
Depreciation expense	210,247	839,953
Total depreciation	<u>210,247</u>	<u>839,953</u>
<b>OPERATING INCOME (LOSS)</b>	<u>(1,792,077)</u>	<u>(3,742,705)</u>
<b>NONOPERATING REVENUES (EXPENSES):</b>		
Investment income	6,954	32,758
Miscellaneous revenue (expense)	9,356	37,367
Contribution revenue (expense)	-	-
Gain (loss) on sale of capital assets	-	4,231
Interest expenses - long term debt	-	-
Total nonoperating revenues (expenses)	<u>16,310</u>	<u>74,356</u>
<b>CHANGE IN NET POSITION</b>	(1,775,767)	(3,668,349)
<b>NET POSITION, BEGINNING BALANCE</b>	10,302,506	12,195,088
<b>NET POSITION, ENDING BALANCE</b>	<u>\$ 8,526,739</u>	<u>\$ 8,526,739</u>

## SHARED SERVICES STATEMENT OF CASH FLOWS FOR THE FOUR MONTHS ENDED JANUARY 31, 2023

	Current Month	Year to Date
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>		
Cash received from customers	\$ -	\$ -
Cash received from other funds	6,031,760	23,534,915
Cash received from (paid to) others	280,889	1,248,156
Cash paid to suppliers for goods and services	(3,174,055)	(13,245,733)
Cash paid for employees for services	(2,661,102)	(10,855,415)
Cash paid to other funds	(7,262)	(26,693)
Net cash provided by operating activities	470,230	655,230
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</b>		
Proceeds from (for) the issuance of bonds	-	-
Cash paid for capital assets	(71,308)	(73,638)
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	(71,308)	(73,638)
<b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>		
Sale and maturity of investments	-	-
Purchase of investments	-	-
Interest received	30,743	108,541
Net cash provided by (used for) investing activities	30,743	108,541
<b>NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS</b>	429,665	690,133
CASH AND CASH EQUIVALENTS - Beginning of year	12,002,301	11,741,833
CASH AND CASH EQUIVALENTS - End of year	<u>\$ 12,431,966</u>	<u>\$ 12,431,966</u>
<b>RECONCILIATION OF TOTAL CASH TO THE STATEMENT OF NET POSITION</b>		
Unrestricted cash and cash equivalents	\$ 12,431,966	\$ 12,431,966
Restricted cash and cash equivalents	-	-
<b>RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES:</b>		
Operating income	(1,792,077)	(3,742,705)
Adjustments to reconcile net income to net cash provided by operating activities:		
Depreciation	210,247	839,953
Change in operating assets and liabilities:		
Accounts receivable and deferred billings	1,368,196	1,368,875
Prepaid expenses	(358)	765,531
Pension deferred outflows	-	-
OPEB deferred outflows	-	-
Net pension liability	-	-
Pension deferred inflows	-	-
OPEB deferred inflows	-	-
Net OPEB liability	-	-
Due to/from other funds	19,128	(287,671)
Accounts payable, accrued liabilities and developers' deposit	323,769	(1,770,043)
Accrued vacation and Accrued sick	-	-
Customer advance payments	2,960	2,960
Due to/from cities	338,365	3,478,330
Total adjustments	2,262,307	4,397,935
<b>NET CASH PROVIDED BY OPERATING ACTIVITIES</b>	<u>\$ 470,230</u>	<u>\$ 655,230</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

# REGIONAL WATER SYSTEM FUND

NORTH TEXAS MUNICIPAL WATER DISTRICT

## WATER SYSTEM COMPARATIVE STATEMENT OF NET POSITION JANUARY 31, 2023

	January 31, 2023	September 30, 2022	Increase (Decrease)
<b>ASSETS:</b>			
<b>CURRENT ASSETS:</b>			
Unrestricted Assets:			
Cash and cash equivalents	\$ 88,271,003	\$ 102,785,315	\$ (14,514,312)
Investments	79,909,121	70,959,076	8,950,045
Interest receivable	-	-	-
Accounts receivable	19,033,846	14,874,067	4,159,779
Contracts receivable	-	-	-
Due from other funds	-	17,839	(17,839)
Prepaid expenses	5,681,224	6,264,461	(583,237)
Unbilled receivables	89,907	89,907	-
Total unrestricted assets	192,985,101	194,990,665	(2,005,564)
Restricted Assets:			
Cash and cash equivalents	85,428,842	19,624,551	65,804,291
Investments	-	-	-
Contracts receivable	-	-	-
Interest receivable	580,209	591,386	(11,177)
Accounts receivable	-	-	-
Due from other funds	-	7,398,718	(7,398,718)
Total restricted assets	86,009,051	27,614,655	58,394,396
<b>TOTAL CURRENT ASSETS</b>	278,994,152	222,605,320	56,388,832
<b>NONCURRENT ASSETS:</b>			
Restricted Assets:			
Cash and cash equivalents	200,297,732	196,777,793	3,519,939
Investments	202,348,158	238,145,742	(35,797,584)
<b>LONG-TERM ASSETS:</b>			
Net capital assets	3,594,270,337	3,567,024,556	27,245,781
<b>TOTAL NONCURRENT ASSETS</b>	3,996,916,227	4,001,948,091	(5,031,864)
<b>TOTAL ASSETS</b>	4,275,910,379	4,224,553,411	51,356,968
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
Deferred pension outflow	3,829,166	3,829,166	-
Deferred loss on refunding	2,224,878	2,285,469	(60,591)
Deferred OPEB outflow	945,337	945,337	-
<b>TOTAL DEFERRED OUTFLOWS OF RESOURCES</b>	6,999,381	7,059,972	(60,591)
<b>TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>	4,282,909,760	4,231,613,383	51,296,377
<b>LIABILITIES:</b>			
<b>CURRENT LIABILITIES:</b>			
Payable from Unrestricted Assets:			
Accounts payable and other liabilities	9,328,860	23,030,837	(13,701,977)
Due to other funds	243,143	8,315,134	(8,071,991)
Customer advance payments	-	2,794,342	(2,794,342)
Due to cities	17,499,659	-	17,499,659
Total payable from unrestricted assets	27,071,662	34,140,313	(7,068,651)
Payable from Restricted Assets:			
Accounts payable	54,822,616	67,297,710	(12,475,094)
Due to other funds	-	166,000	(166,000)
Accrued interest on notes	66,016	15,123	50,893
Accrued interest - revenue bonds	37,055,677	7,411,135	29,644,542
Current portion of notes payable	20,000,000	5,000,000	15,000,000
Current portion of revenue bonds	96,875,000	96,875,000	-
Total payable from restricted assets	208,819,309	176,764,968	32,054,341
<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	2,568,922,119	2,573,747,952	(4,825,833)
Total long-term liabilities	2,580,542,621	2,585,368,454	(4,825,833)
<b>TOTAL LIABILITIES</b>	2,816,433,592	2,796,273,735	20,159,857
<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>	1,454,836	1,454,836	-
<b>TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES</b>	2,817,888,428	2,797,728,571	20,159,857
<b>NET POSITION:</b>			
Net investment in capital assets	1,133,639,508	1,143,997,144	(10,357,636)
Restricted for debt service	176,302,548	138,538,090	37,764,458
Unrestricted	155,079,276	151,349,578	3,729,698
<b>TOTAL NET POSITION</b>	\$ 1,465,021,332	\$ 1,433,884,812	\$ 31,136,520

FINANCIAL STATEMENTS FOR THE MONTH ENDED: JANUARY 31, 2023 UNAUDITED

**WATER SYSTEM****STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION  
FOR THE FOUR MONTHS ENDED JANUARY 31, 2023**

	<b>Current Month</b>	<b>Year to Date</b>
<b>OPERATING REVENUES:</b>		
Water sales, net of surplus	\$ 35,827,666	\$ 143,310,020
Deferred charges for services	(3,863,049)	(17,499,659)
Other operating revenues	50,061	226,304
Total operating revenues	<u>32,014,678</u>	<u>126,036,665</u>
<b>OPERATING EXPENSES:</b>		
Personnel	1,219,748	4,696,113
Chemicals	4,788,588	17,238,595
Other operating supplies	512,782	1,324,619
Electric power	988,849	5,499,167
Wholesale water purchases	292,209	3,866,950
Consulting	100,361	245,079
Maintenance	2,297,339	4,332,633
Shared services	3,705,164	14,889,840
Other operating services	191,180	2,779,257
Total operating expenses excluding depreciation	<u>14,096,220</u>	<u>54,872,253</u>
<b>EXCESS OF REVENUES OVER EXPENSES BEFORE DEPRECIATION</b>	17,918,458	71,164,412
Depreciation expense	5,886,193	23,537,187
Total depreciation	<u>5,886,193</u>	<u>23,537,187</u>
<b>OPERATING INCOME (LOSS)</b>	<u>12,032,265</u>	<u>47,627,225</u>
<b>NONOPERATING REVENUES (EXPENSES):</b>		
Investment income	2,880,819	8,500,031
Miscellaneous revenue (expense)	-	-
Grant Income	3,249	6,554
Contribution revenue (expense)	-	-
Gain (loss) on sale of capital assets	-	-
Interest expense	(6,222,721)	(24,997,290)
Total nonoperating revenues (expenses)	<u>(3,338,653)</u>	<u>(16,490,705)</u>
<b>CHANGE IN NET POSITION</b>	8,693,612	31,136,520
<b>NET POSITION, BEGINNING BALANCE</b>	<u>1,456,327,720</u>	<u>1,433,884,812</u>
<b>NET POSITION, ENDING BALANCE</b>	<u>\$ 1,465,021,332</u>	<u>\$ 1,465,021,332</u>

## WATER SYSTEM

## STATEMENT OF CASH FLOWS

FOR THE FOUR MONTHS ENDED JANUARY 31, 2023

	Current Month	Year to Date
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>		
Cash received from customers	\$ 35,701,211	\$ 139,483,422
Cash received from other funds	-	-
Cash received from (paid to) others	16,099	82,742
Cash paid to suppliers for goods and services	(9,058,870)	(47,473,586)
Cash paid for employees for services	(787,644)	(3,082,917)
Cash paid to other funds	(3,752,836)	(14,885,891)
Net cash provided by operating activities	22,117,960	74,123,770
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</b>		
Proceeds from (for) the issuance of bonds	-	(10,658)
Cash paid for capital assets	(22,443,158)	(69,602,828)
Proceeds from ECP	8,000,000	15,000,000
Interest paid on notes	-	(67,097)
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
Grant Income	3,249	6,554
Federal program revenues	-	-
Net cash used for capital and related financing activities	(14,439,909)	(54,663,371)
<b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>		
Sale and maturity of investments	19,320,205	132,609,780
Purchase of investments	-	(102,219,726)
Interest received	1,600,678	4,959,465
Net cash provided by (used for) investing activities	20,920,883	35,349,519
<b>NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS</b>	28,598,934	54,809,918
CASH AND CASH EQUIVALENTS - Beginning of year	345,398,643	319,187,659
CASH AND CASH EQUIVALENTS - End of year	<u>\$ 373,997,577</u>	<u>\$ 373,997,577</u>
<b>RECONCILIATION OF TOTAL CASH TO THE STATEMENT OF NET POSITION</b>		
Unrestricted cash and cash equivalents	\$ 88,271,003	\$ 88,271,003
Restricted cash and cash equivalents	285,726,574	285,726,574
<b>RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES:</b>		
Operating income	\$ 12,032,265	\$ 47,627,225
Adjustments to reconcile net income to net cash provided by operating activities:		
Depreciation	5,886,193	23,537,187
Change in operating assets and liabilities:		
Accounts receivable and deferred billings	(50,127)	(4,134,603)
Prepaid expenses	-	583,237
Pension deferred outflows	-	-
OPEB Deferred outflows	-	-
Net pension liability	-	-
Pension deferred inflows	-	-
OPEB Deferred inflows	-	-
Net OPEB liability	-	-
Due to/from other funds	(83,862)	(655,434)
Accounts payable, accrued liabilities and developers' deposit	470,442	(7,539,159)
Accrued vacation and Accrued sick	-	-
Customer advance payments	-	(2,794,342)
Due to/from cities	3,863,049	17,499,659
Total adjustments	10,085,695	26,496,545
<b>NET CASH PROVIDED BY OPERATING ACTIVITIES</b>	<u>\$ 22,117,960</u>	<u>\$ 74,123,770</u>
<b>NONCASH TRANSACTION DISCLOSURES</b>		
Gain on disposal of capital assets	\$ -	\$ -
Interest capitalized on construction	-	-
Amortization of bond-related items	(1,191,308)	(4,765,243)
Change in fair value of investments	(1,015,606)	(2,897,667)
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 FUND

NORTH TEXAS MUNICIPAL WATER DISTRICT

## REGIONAL WASTEWATER SYSTEM COMPARATIVE STATEMENT OF NET POSITION JANUARY 31, 2023

	January 31, 2023	September 30, 2022	Increase (Decrease)
<b>ASSETS:</b>			
<b>CURRENT ASSETS:</b>			
Unrestricted Assets:			
Cash and cash equivalents	\$ 17,214,677	\$ 8,477,658	\$ 8,737,019
Investments	1,083,360	2,237,202	(1,153,842)
Accounts receivable	3,810	2,305,171	(2,301,361)
Due from other funds	-	221,323	(221,323)
Prepaid expenses	675,673	978,529	(302,856)
Unbilled receivables	1,518,013	1,518,013	-
Total unrestricted assets	<u>20,495,533</u>	<u>15,737,896</u>	<u>4,757,637</u>
Restricted Assets:			
Cash and cash equivalents	19,153,217	12,840,350	6,312,867
Interest receivable	264,666	253,508	11,158
Due from other funds	-	1,754,837	(1,754,837)
Total restricted assets	<u>19,417,883</u>	<u>14,848,695</u>	<u>4,569,188</u>
<b>TOTAL CURRENT ASSETS</b>	<u>39,913,416</u>	<u>30,586,591</u>	<u>9,326,825</u>
<b>NONCURRENT ASSETS:</b>			
Restricted Assets:			
Cash and cash equivalents	237,858,866	257,250,212	(19,391,346)
Investments	<u>115,852,485</u>	<u>128,306,592</u>	<u>(12,454,107)</u>
<b>LONG-TERM ASSETS:</b>			
Net capital assets	<u>713,553,977</u>	<u>681,173,471</u>	<u>32,380,506</u>
<b>TOTAL NONCURRENT ASSETS</b>	<u>1,067,265,328</u>	<u>1,066,730,275</u>	<u>535,053</u>
<b>TOTAL ASSETS</b>	<u>1,107,178,744</u>	<u>1,097,316,866</u>	<u>9,861,878</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
Deferred pension outflow	4,326,455	4,326,455	-
Deferred loss on refunding	1,444,103	1,547,597	(103,494)
Deferred OPEB outflow	<u>1,009,352</u>	<u>1,009,352</u>	<u>-</u>
<b>TOTAL DEFERRED OUTFLOWS OF RESOURCES</b>	<u>6,779,910</u>	<u>6,883,404</u>	<u>(103,494)</u>
<b>TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>	<u>1,113,958,654</u>	<u>1,104,200,270</u>	<u>9,758,384</u>
<b>LIABILITIES:</b>			
<b>CURRENT LIABILITIES:</b>			
Payable from Unrestricted Assets:			
Accounts payable and accrued liabilities	3,024,812	4,023,782	(998,970)
Due to other funds	105,429	1,899,012	(1,793,583)
Customer advance payments	8,283,167	5,401,170	2,881,997
Due to cities	<u>4,708,062</u>	<u>-</u>	<u>4,708,062</u>
Total payable from unrestricted assets	<u>16,121,470</u>	<u>11,323,964</u>	<u>4,797,506</u>
Payable from Restricted Assets:			
Accounts payable	18,243,319	28,299,947	(10,056,628)
Due to other funds	-	65,758	(65,758)
Accrued interest on notes	59,178	15,123	44,055
Accrued interest - revenue bonds	2,425,270	4,850,541	(2,425,271)
Current portion of notes payable	15,000,000	5,000,000	10,000,000
Current portion of revenue bonds	<u>22,345,000</u>	<u>22,345,000</u>	<u>-</u>
Total payable from restricted assets	<u>58,072,767</u>	<u>60,576,369</u>	<u>(2,503,602)</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	<u>856,236,205</u>	<u>856,977,549</u>	<u>(741,344)</u>
Total long-term liabilities	<u>867,472,307</u>	<u>868,213,651</u>	<u>(741,344)</u>
<b>TOTAL LIABILITIES</b>	<u>941,666,544</u>	<u>940,113,984</u>	<u>1,552,560</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Deferred pension inflow	1,674,751	1,674,751	-
Deferred OPEB inflow	<u>339,570</u>	<u>339,570</u>	<u>-</u>
<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>943,680,865</u>	<u>942,128,305</u>	<u>1,552,560</u>
<b>NET POSITION:</b>			
Net investment in capital assets	122,047,115	122,962,462	(915,347)
Restricted for debt service	51,771,227	42,610,187	9,161,040
Unrestricted	<u>(3,540,553)</u>	<u>(3,500,684)</u>	<u>(39,869)</u>
<b>TOTAL NET POSITION</b>	<u>\$ 170,277,789</u>	<u>\$ 162,071,965</u>	<u>\$ 8,205,824</u>

FINANCIAL STATEMENTS FOR THE MONTH ENDED: JANUARY 31, 2023 UNAUDITED



**REGIONAL WASTEWATER SYSTEM  
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION  
FOR THE FOUR MONTHS ENDED JANUARY 31, 2023**

	<b>Current Month</b>	<b>Year to Date</b>
<b>OPERATING REVENUES:</b>		
Charges for services	\$ 8,178,733	\$ 32,184,620
Deferred charges for services	(702,913)	(4,708,062)
Other Operating revenues	1,230	67,615
Total operating revenue	<u>7,477,050</u>	<u>27,544,173</u>
<b>OPERATING EXPENSES:</b>		
Personnel	1,231,569	4,761,574
Chemicals	491,645	1,581,845
Other operating supplies	452,501	1,309,323
Electric power	355,089	1,056,635
Consulting	20,630	46,585
Maintenance	102,494	265,619
Shared services	911,645	3,721,462
Other operating services	472,659	2,953,945
Total operating expenses excluding depreciation	<u>4,038,232</u>	<u>15,696,988</u>
<b>EXCESS OF REVENUES OVER EXPENSES BEFORE DEPRECIATION</b>	3,438,818	11,847,185
Depreciation expense	<u>1,021,623</u>	<u>4,135,501</u>
Total depreciation	<u>1,021,623</u>	<u>4,135,501</u>
<b>OPERATING INCOME (LOSS)</b>	<u>2,417,195</u>	<u>7,711,684</u>
<b>NONOPERATING REVENUES (EXPENSES):</b>		
Investment income	1,503,618	5,069,943
Miscellaneous revenue (expense)	-	-
Contributions revenue (expense)	-	-
Gain (loss) on sale of capital assets	-	-
Interest expense	(1,059,749)	(4,323,211)
Arbitrage rebate and service fees	<u>(252,592)</u>	<u>(252,592)</u>
Total nonoperating revenue (expenses)	<u>191,277</u>	<u>494,140</u>
<b>CHANGE IN NET POSITION</b>	2,608,472	8,205,824
<b>NET POSITION, BEGINNING BALANCE</b>	<u>167,669,317</u>	<u>162,071,965</u>
<b>NET POSITION, ENDING BALANCE</b>	<u>\$ 170,277,789</u>	<u>\$ 170,277,789</u>

**REGIONAL WASTEWATER SYSTEM  
STATEMENT OF CASH FLOWS  
FOR THE FOUR MONTHS ENDED JANUARY 31, 2023**

	<b>Current Month</b>	<b>Year to Date</b>
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>		
Cash received from customers	\$ 8,550,059	\$ 37,370,296
Cash received from other funds	35,108	162,160
Cash received from (paid to) others	975	66,607
Cash paid to suppliers for goods and services	(2,356,909)	(8,762,568)
Cash paid for employee services	(794,449)	(3,121,300)
Cash paid to other funds	(1,284,723)	(4,506,744)
Net cash provided by operating activities	4,150,061	21,208,451
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</b>		
Proceeds from the issuance of bonds	-	-
Proceeds from ECP	5,000,000	10,000,000
Cash paid for capital assets	(11,489,409)	(46,917,743)
Interest paid on notes	-	(66,465)
Interest paid on long-term debt	-	(7,275,811)
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	(6,489,409)	(44,260,019)
<b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>		
Sale and maturity of investments	13,003,655	41,525,546
Purchase of investments	-	(26,344,962)
Interest received	1,068,144	3,529,524
Net cash provided by (used for) investing activities	14,071,799	18,710,108
<b>NET INCREASE (DECREASE) IN CASH</b>	11,732,451	(4,341,460)
CASH AND CASH EQUIVALENTS - Beginning of year	262,494,309	278,568,220
CASH AND CASH EQUIVALENTS - End of year	<u>\$ 274,226,760</u>	<u>\$ 274,226,760</u>
<b>RECONCILIATION OF TOTAL CASH TO THE STATEMENT OF NET POSITION</b>		
Unrestricted cash and cash equivalents	\$ 17,214,677	\$ 17,214,677
Restricted cash and cash equivalents	257,012,083	257,012,083
<b>RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES:</b>		
Operating income	\$ 2,417,195	\$ 7,711,684
Adjustments to reconcile net income to net cash provided by operating activities:		
Depreciation	1,021,623	4,135,501
Change in operating assets and liabilities:		
Accounts receivable and deferred billings	2,914	2,290,203
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	(324,627)	182,577
Accounts payable, accrued liabilities and developers' deposits	(41,106)	(1,004,429)
Accrued vacation and Accrued sick	-	-
Customers advance payments	371,149	2,881,997
Due to/from Cities	702,913	4,708,062
Total adjustments	1,732,866	13,496,767
Net cash provided by operating activities	<u>\$ 4,150,061</u>	<u>\$ 21,208,451</u>
<b>NONCASH TRANSACTION DISCLOSURES</b>		
Gain (loss) on disposal of capital assets	\$ -	\$ -
Interest capitalized on construction	-	-
Amortization of bond-related items	(159,461)	(637,850)
Change in fair value of investments	(285,591)	(924,123)
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 FUND

NORTH TEXAS MUNICIPAL WATER DISTRICT

## REGIONAL SOLID WASTE SYSTEM COMPARATIVE STATEMENT OF NET POSITION JANUARY 31, 2023

	January 31, 2023	September 30, 2022	Increase (Decrease)
<b>ASSETS:</b>			
<b>CURRENT ASSETS:</b>			
Unrestricted Assets:			
Cash and cash equivalents	\$ 13,001,094	\$ 8,878,792	\$ 4,122,302
Investments	2,067,536	4,269,554	(2,202,018)
Accounts receivable	253,398	291,951	(38,553)
Due from other funds	105,061	413,624	(308,563)
Prepaid expenses	4,592	437,501	(432,909)
Unbilled receivables	1,072,861	1,072,861	-
Total unrestricted assets	16,504,542	15,364,283	1,140,259
Restricted Assets:			
Cash and cash equivalents	3,358,640	708,169	2,650,471
Interest receivable	4,878	1,910	2,968
Due from other funds	-	2,086,137	(2,086,137)
Unbilled receivables	8,645,797	8,645,797	-
Total restricted assets	12,009,315	11,442,013	567,302
<b>TOTAL CURRENT ASSETS</b>	28,513,857	26,806,296	1,707,561
<b>NONCURRENT ASSETS:</b>			
Restricted assets:			
Cash and cash equivalents	26,030,006	26,263,501	(233,495)
Investments	3,141,883	2,424,820	717,063
<b>LONG-TERM ASSETS:</b>			
Net capital assets	119,349,536	120,750,835	(1,401,299)
<b>TOTAL NONCURRENT ASSETS</b>	148,521,425	149,439,156	(917,731)
<b>TOTAL ASSETS</b>	177,035,282	176,245,452	789,830
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
Deferred pension outflow	3,947,821	3,947,821	-
Deferred loss on refundings	866,226	957,423	(91,197)
Deferred OPEB outflow	784,183	784,183	-
<b>TOTAL DEFERRED OUTFLOWS OF RESOURCES</b>	5,598,230	5,689,427	(91,197)
<b>TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>	182,633,512	181,934,879	698,633
<b>LIABILITIES:</b>			
<b>CURRENT LIABILITIES:</b>			
Payable from Unrestricted Assets:			
Accounts payable and other liabilities	1,870,170	3,207,245	(1,337,075)
Due to other funds	10,005	2,135,423	(2,125,418)
Customer advance payments	2,213,222	1,678,263	534,959
Due to Cities	3,314,296	-	3,314,296
Total payable from unrestricted assets	7,407,693	7,020,931	386,762
Payable from Restricted Assets:			
Accounts payable	17,814,811	17,606,023	208,788
Accrued landfill closure and post-closure care cost	6,129,670	6,129,670	-
Accrued interest payable on revenue bonds	837,763	167,553	670,210
Current portion of revenue bonds	3,705,000	3,705,000	-
Total payable from restricted assets	28,487,244	27,608,246	878,998
<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	48,989,196	49,132,400	(143,204)
Total long-term liabilities	60,874,903	61,018,107	(143,204)
<b>TOTAL LIABILITIES</b>	96,769,840	95,647,284	1,122,556
<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>	1,781,734	1,781,734	-
<b>TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES</b>	98,551,574	97,429,018	1,122,556
<b>NET POSITION:</b>			
Net investment in capital assets	75,426,089	78,626,177	(3,200,088)
Restricted for debt service	5,978,310	3,955,642	2,022,668
Unrestricted	2,677,539	1,924,042	753,497
<b>TOTAL NET POSITION</b>	\$ 84,081,938	\$ 84,505,861	\$ (423,923)

FINANCIAL STATEMENTS FOR THE MONTH ENDED: JANUARY 31, 2023 UNAUDITED

**REGIONAL SOLID WASTE SYSTEM  
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION  
FOR THE FOUR MONTHS ENDED JANUARY 31, 2023**

	Current Month	Year to Date
<b>OPERATING REVENUES:</b>		
Charges for services	\$ 2,994,607	\$ 13,136,283
Deferred charges for services	32,222	(3,314,296)
Other operating revenues	263,669	1,023,872
Total operating revenue	3,290,498	10,845,859
<b>OPERATING EXPENSES:</b>		
Personnel	1,134,302	4,266,724
Chemicals	1,000	7,246
Other operating supplies	593,281	1,744,152
Electric power	20,164	59,092
Consulting	29,980	64,234
Maintenance	51,900	172,938
Shared services	264,213	1,114,939
Other operating services	335,262	1,395,015
Total operating expenses excluding depreciation	2,430,102	8,824,340
<b>EXCESS OF REVENUES OVER EXPENSES BEFORE DEPRECIATION</b>	860,396	2,021,519
Depreciation expense	537,243	2,159,992
Total depreciation	537,243	2,159,992
<b>OPERATING INCOME (LOSS)</b>	323,153	(138,473)
<b>NONOPERATING REVENUES (EXPENSES)</b>		
Investment income	107,458	332,753
Miscellaneous revenue (expense)	-	-
Contribution revenue (expense)	-	-
Gain (loss) on sale of capital assets	-	-
Interest expense - long term debt	(154,549)	(618,203)
Total nonoperating revenue (expenses)	(47,091)	(285,450)
<b>CHANGE IN NET POSITION</b>	276,062	(423,923)
<b>NET POSITION, BEGINNING BALANCE</b>	83,805,876	84,505,861
<b>NET POSITION, ENDING BALANCE</b>	\$ 84,081,938	\$ 84,081,938

**REGIONAL SOLID WASTE SYSTEM  
STATEMENT OF CASH FLOWS  
FOR THE FOUR MONTHS ENDED JANUARY 31, 2023**

	<b>Current Month</b>	<b>Year to Date</b>
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>		
Cash received from customers	\$ 3,074,109	\$ 12,990,719
Cash received from other funds	359,056	1,242,878
Cash received from (paid to) others	208,634	884,782
Cash paid to suppliers for goods and services	(1,274,271)	(5,810,502)
Cash paid for employee services	(750,885)	(2,906,001)
Cash paid to other funds	(271,547)	(1,130,399)
Net cash provided by operating activities	1,345,096	5,271,477
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</b>		
Proceeds from (for) the issuance of bonds	-	(14,443)
Cash paid for capital assets	(290,389)	(758,515)
Interest paid on long-term debt	-	-
Principal payments on long-term debt	-	-
Payments from (for) bond issue costs	-	14,443
Federal program Revenues	-	-
Net cash used for capital and related financing activities	(290,389)	(758,515)
<b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>		
Sale and maturity of investments	223,717	3,912,529
Purchases of investments	-	(2,350,750)
Interest received	148,555	464,537
Net cash provided by (used for) investing activities	372,272	2,026,316
<b>NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS</b>	1,426,979	6,539,278
CASH AND CASH EQUIVALENTS - Beginning of year	40,962,761	35,850,462
CASH AND CASH EQUIVALENTS - End of year	<u>\$ 42,389,740</u>	<u>\$ 42,389,740</u>
<b>RECONCILIATION OF TOTAL CASH TO THE STATEMENT OF NET POSITION</b>		
Unrestricted cash and cash equivalents	\$ 13,001,094	\$ 13,001,094
Restricted cash and cash equivalents	29,388,646	29,388,646
<b>RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES:</b>		
Operating income	\$ 323,153	\$ (138,473)
Adjustments to reconcile net income to net cash provided by operating activities:		
Depreciation	537,243	2,159,992
Change in operating assets and liabilities:		
Accounts receivable and deferred billings	4,070	35,585
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	339,205	269,282
Accounts payable, accrued liabilities and developers' deposits	173,647	(1,337,073)
Accrued vacation and Accrued sick	-	-
Landfill liability	-	-
Customers advance payments	-	534,959
Due to Cities	(32,222)	3,314,296
Total adjustments	1,021,943	5,409,950
Net cash provided by operating activities	<u>\$ 1,345,096</u>	<u>\$ 5,271,477</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)	(52,007)
Change in fair value of investments	(14,981)	(58,890)
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**  
**JANUARY 31, 2023**

	January 31, 2023	September 30, 2022	Increase (Decrease)
<b>ASSETS:</b>			
<b>CURRENT ASSETS:</b>			
Current Assets:			
Cash and cash equivalents	\$ 10,469,358	\$ 5,970,854	\$ 4,498,504
Investments	819,162	2,023,119	(1,203,957)
Accounts receivable	1,865	573,922	(572,057)
Due from other funds	4,193	3,854	339
Prepaid expenses	66,544	131,387	(64,843)
Unbilled receivables	270,766	270,766	-
Total unrestricted assets	11,631,888	8,973,902	2,657,986
Restricted Assets:			
Cash and cash equivalents	12,848,708	9,181,928	3,666,780
Investments	-	-	-
Interest receivable	169,452	108,952	60,500
Due from other funds	-	392,380	(392,380)
Total restricted assets	13,018,160	9,683,260	3,334,900
<b>TOTAL CURRENT ASSETS</b>	<b>24,650,048</b>	<b>18,657,162</b>	<b>5,992,886</b>
<b>NONCURRENT ASSETS:</b>			
Restricted assets:			
Cash and cash equivalents	58,405,301	51,618,802	6,786,499
Investments	66,008,554	86,693,218	(20,684,664)
<b>LONG-TERM ASSETS:</b>			
Net capital assets	436,148,284	424,695,349	11,452,935
<b>TOTAL NONCURRENT ASSETS</b>	<b>560,562,139</b>	<b>563,007,369</b>	<b>(2,445,230)</b>
<b>TOTAL ASSETS</b>	<b>585,212,187</b>	<b>581,664,531</b>	<b>3,547,656</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
Deferred pension inflow	525,092	525,092	-
Deferred loss on refundings	1,327,734	1,425,568	(97,834)
Deferred OPEB inflow	189,154	189,154	-
<b>TOTAL DEFERRED OUTFLOWS OF RESOURCES</b>	<b>2,041,980</b>	<b>2,139,814</b>	<b>(97,834)</b>
<b>TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>	<b>587,254,167</b>	<b>583,804,345</b>	<b>3,449,822</b>
<b>LIABILITIES:</b>			
<b>CURRENT LIABILITIES:</b>			
Payable from Unrestricted Assets:			
Accounts payable and other liabilities	1,887,739	2,267,963	(380,224)
Due to other funds	35,124	554,341	(519,217)
Customer advance payments	3,921,890	2,837,034	1,084,856
Due to cities	1,960,793	-	1,960,793
Total payable from unrestricted assets	7,805,546	5,659,338	2,146,208
Payable from Restricted Assets:			
Accounts payable	7,385,308	12,661,114	(5,275,806)
Due to other funds	-	47,576	(47,576)
Accrued interest on notes	43,397	21,173	22,224
Accrued interest - revenue bonds	2,207,994	4,415,989	(2,207,995)
Current portion of notes payable	12,000,000	7,000,000	5,000,000
Current portion of revenue bonds	15,330,000	15,330,000	-
Total payable from restricted assets	36,966,699	39,475,852	(2,509,153)
<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	378,476,591	379,355,066	(878,475)
Total long-term liabilities	380,093,756	380,972,231	(878,475)
<b>TOTAL LIABILITIES</b>	<b>424,866,001</b>	<b>426,107,421</b>	<b>(1,241,420)</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>425,083,151</b>	<b>426,324,571</b>	<b>(1,241,420)</b>
<b>NET POSITION:</b>			
Net investment in capital assets	131,181,942	133,084,509	(1,902,567)
Restricted for debt service	28,282,801	22,200,770	6,082,031
Unrestricted	2,706,273	2,194,495	511,778
<b>TOTAL NET POSITION</b>	<b>\$ 162,171,016</b>	<b>\$ 157,479,774</b>	<b>\$ 4,691,242</b>

**UPPER EAST FORK INTERCEPTOR SYSTEM**  
**STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION**  
**FOR THE FOUR MONTHS ENDED JANUARY 31, 2023**

	<b>Current Month</b>	<b>Year to Date</b>
<b>OPERATING REVENUES:</b>		
Charges for services	\$ 4,161,900	\$ 16,285,316
Deferred charges for services	(128,680)	(1,960,793)
Other operating revenues	5	6,225
Total operating revenue	<u>4,033,225</u>	<u>14,330,748</u>
<b>OPERATING EXPENSES:</b>		
Personnel	221,708	900,989
Chemicals	391,159	1,356,834
Other operating supplies	35,550	193,584
Electric power	142,435	429,283
Consulting	55,005	152,030
Maintenance	385,283	482,768
Shared services	407,793	1,657,234
Other operating services	(11,520)	(52,596)
Total operating expenses excluding depreciation	<u>1,627,413</u>	<u>5,120,126</u>
<b>EXCESS OF REVENUES OVER EXPENSES BEFORE DEPRECIATION</b>	2,405,812	9,210,622
Depreciation expense	<u>669,180</u>	<u>2,676,923</u>
Total depreciation	<u>669,180</u>	<u>2,676,923</u>
<b>OPERATING INCOME (LOSS)</b>	<u>1,736,632</u>	<u>6,533,699</u>
<b>NONOPERATING REVENUES (EXPENSES):</b>		
Investment income	543,761	1,864,978
Miscellaneous revenue (expense)	-	-
Contribution revenue (expense)	-	-
Gain (loss) on sale of capital assets	-	-
Interest expense	(915,411)	(3,707,435)
Total nonoperating revenue (expenses)	<u>(371,650)</u>	<u>(1,842,457)</u>
<b>CHANGE IN NET POSITION</b>	<u>1,364,982</u>	<u>4,691,242</u>
<b>NET POSITION, BEGINNING BALANCE</b>	<u>160,806,034</u>	<u>157,479,774</u>
<b>NET POSITION, ENDING BALANCE</b>	<u>\$ 162,171,016</u>	<u>\$ 162,171,016</u>

**UPPER EAST FORK INTERCEPTOR SYSTEM**  
**STATEMENT OF CASH FLOWS**  
**FOR THE FOUR MONTHS ENDED JANUARY 31, 2023**

	Current Month	Year to Date
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>		
Cash received from customers	\$ 4,424,953	\$ 17,942,435
Cash received from other funds	3,639	13,784
Cash received from (paid to) others	-	(2,195)
Cash paid to suppliers for goods and services	(902,104)	(3,375,414)
Cash paid for employee services	(146,778)	(618,721)
Cash paid to other funds	(403,839)	(1,647,258)
Net cash provided by operating activities	2,975,871	12,312,631
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</b>		
Proceeds from issuance of bonds	-	-
Proceeds from ECP	5,000,000	5,000,000
Cash paid for capital assets	(3,983,969)	(19,471,296)
Interest paid on notes	-	(49,862)
Interest paid on long-term debt	-	(6,623,984)
Principal payments on long-term debt	-	-
Payments for bond issue costs	-	-
Federal program revenues	-	-
Net cash used for capital and related financing activities	1,016,031	(21,145,142)
<b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>		
Sale and maturity of investments	7,696,366	55,564,315
Purchases of investments	-	(32,920,500)
Interest received	351,576	1,140,479
Net cash provided by (used for) investing activities	8,047,942	23,784,294
<b>NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS</b>	12,039,844	14,951,783
CASH AND CASH EQUIVALENTS - Beginning of year	69,683,523	66,771,584
CASH AND CASH EQUIVALENTS - End of year	<u>\$ 81,723,367</u>	<u>\$ 81,723,367</u>
<b>RECONCILIATION OF TOTAL CASH TO THE STATEMENT OF NET POSITION</b>		
Unrestricted cash and cash equivalents	\$ 10,469,358	\$ 10,469,358
Restricted cash and cash equivalents	71,254,009	71,254,009
<b>RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES:</b>		
Operating income	\$ 1,736,632	\$ 6,533,699
Adjustments to reconcile net income to net cash provided by operating activities:		
Depreciation	669,180	2,676,923
Change in operating assets and liabilities:		
Accounts receivable and deferred billings	257,712	511,557
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	(30,990)	(127,177)
Account payable, accrued liabilities and developers' deposits	214,657	(392,863)
Accrued vacation and Accrued sick	-	-
Customers advance payments	-	1,084,856
Due to Cities	128,680	1,960,793
Total adjustments	1,239,239	5,778,932
Net cash provided by operating activities	<u>\$ 2,975,871</u>	<u>\$ 12,312,631</u>
<b>NONCASH TRANSACTION DISCLOSURES</b>		
Gain (loss) on disposal of capital assets	\$ -	\$ -
Interest capitalized on construction	-	-
Amortization of bond-related items	(195,161)	(780,641)
Change in fair value of investments	(103,509)	(711,763)
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**  
**JANUARY 31, 2023**

	January 31, 2023	September 30, 2022	Increase (Decrease)
<b>ASSETS:</b>			
<b>CURRENT ASSETS:</b>			
Unrestricted Assets:			
Cash and cash equivalents	\$ 12,921,092	\$ 8,855,639	\$ 4,065,453
Investments	-	-	-
Accounts receivable	1,288,582	893,579	395,003
Due from other funds	35,205	622,963	(587,758)
Prepaid expenses	364,226	503,078	(138,852)
Unbilled receivables	415,856	415,856	-
Total unrestricted assets	15,024,961	11,291,115	3,733,846
Restricted Assets:			
Cash and cash equivalents	13,369,593	7,863,940	5,505,653
Investments	-	-	-
Interest receivable	67,145	37,525	29,620
Due from other funds	-	895,754	(895,754)
Total restricted assets	13,436,738	8,797,219	4,639,519
<b>TOTAL CURRENT ASSETS</b>	<b>28,461,699</b>	<b>20,088,334</b>	<b>8,373,365</b>
<b>NONCURRENT ASSETS:</b>			
Restricted Assets:			
Cash and cash equivalents	88,552,372	139,271,319	(50,718,947)
Investments	70,944,549	23,981,863	46,962,686
<b>LONG-TERM ASSETS:</b>			
Net capital assets	261,115,365	259,785,671	1,329,694
<b>TOTAL NONCURRENT ASSETS</b>	<b>420,612,286</b>	<b>423,038,853</b>	<b>(2,426,567)</b>
<b>TOTAL ASSETS</b>	<b>449,073,985</b>	<b>443,127,187</b>	<b>5,946,798</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
Deferred pension outflow	1,749,467	1,749,467	-
Deferred loss on refunding	906,959	1,004,031	(97,072)
Deferred OPEB outflow	531,102	531,102	-
<b>TOTAL DEFERRED OUTFLOWS OF RESOURCES</b>	<b>3,187,528</b>	<b>3,284,600</b>	<b>(97,072)</b>
<b>TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>	<b>452,261,513</b>	<b>446,411,787</b>	<b>5,849,726</b>
<b>LIABILITIES:</b>			
<b>CURRENT LIABILITIES:</b>			
Payable from Unrestricted Assets:			
Accounts payable and other liabilities	5,730,711	6,606,963	(876,252)
Due to other funds	180,274	1,180,393	(1,000,119)
Customer advance payments	5,278,311	1,952,237	3,326,074
Current notes payable	-	-	-
Due to cities	1,974,047	-	1,974,047
Total payable from unrestricted assets	13,163,343	9,739,593	3,423,750
Payable from Restricted Assets:			
Accounts payable	1,988,530	3,600,073	(1,611,543)
Due to other funds	-	14,023	(14,023)
Accrued interest - revenue bonds	2,072,697	2,492,474	(419,777)
Current portion of revenue bonds	15,640,000	15,640,000	-
Total payable from restricted assets	19,701,227	21,746,570	(2,045,343)
<b>LONG-TERM LIABILITIES:</b>			
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	304,796,698	305,231,849	(435,151)
Total long-term liabilities	309,510,064	309,945,215	(435,151)
<b>TOTAL LIABILITIES</b>	<b>342,374,634</b>	<b>341,431,378</b>	<b>943,256</b>
<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>	<b>1,789,950</b>	<b>1,789,950</b>	<b>-</b>
<b>TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES</b>	<b>344,164,584</b>	<b>343,221,328</b>	<b>943,256</b>
<b>NET POSITION:</b>			
Net investments in capital assets	76,756,748	78,344,692	(1,587,944)
Restricted for debt service	33,701,310	27,516,992	6,184,318
Unrestricted	(2,361,129)	(2,671,225)	310,096
<b>TOTAL NET POSITION</b>	<b>\$ 108,096,929</b>	<b>\$ 103,190,459</b>	<b>\$ 4,906,470</b>

**SMALL SYSTEMS**  
**STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION**  
**FOR THE FOUR MONTHS ENDED JANUARY 31, 2023**

	Current Month	Year to Date
<b>OPERATING REVENUES:</b>		
Charges for services	\$ 4,691,850	\$ 19,019,903
Deferred charges for services	(29,668)	(1,974,047)
Other operating revenues	28,736	133,054
Total operating revenue	<u>4,690,918</u>	<u>17,178,910</u>
<b>OPERATING EXPENSES:</b>		
Personnel	658,164	2,536,269
Chemicals	271,454	675,487
Other operating supplies	170,211	561,126
Electric power	252,912	715,175
Consulting	14,930	41,175
Maintenance	46,165	92,230
Shared Services	756,709	2,346,793
Other operating services	263,635	1,787,022
Total operating expenses excluding depreciation	<u>2,434,180</u>	<u>8,755,277</u>
<b>EXCESS OF REVENUES OVER EXPENSES BEFORE DEPRECIATION</b>	2,256,738	8,423,633
Depreciation expense	709,859	2,827,830
Total depreciation	<u>709,859</u>	<u>2,827,830</u>
<b>OPERATING INCOME (LOSS)</b>	<u>1,546,879</u>	<u>5,595,803</u>
<b>NONOPERATING REVENUES (EXPENSES):</b>		
Investment income	632,853	2,291,516
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	(951,826)	(2,980,849)
Total nonoperating revenue (expenses)	<u>(318,973)</u>	<u>(689,333)</u>
<b>CHANGE IN NET POSITION</b>	<u>1,227,906</u>	<u>4,906,470</u>
<b>NET POSITION, BEGINNING BALANCE</b>	<u>106,869,023</u>	<u>103,190,459</u>
<b>NET POSITION, ENDING BALANCE</b>	<u>\$ 108,096,929</u>	<u>\$ 108,096,929</u>

**SMALL SYSTEMS**  
**STATEMENT OF CASH FLOWS**  
**FOR THE FOUR MONTHS ENDED JANUARY 31, 2023**

	Current Month	Year to Date
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>		
Cash received from customers	\$ 4,521,034	\$ 21,962,355
Cash received from other funds	-	-
Cash received from (paid to) others	-	18,110
Cash paid to suppliers for goods and services	(1,172,178)	(4,589,146)
Cash paid for employee services	(414,132)	(1,642,209)
Cash paid to other funds	(709,357)	(2,756,753)
Net cash provided by operating activities	<u>2,225,367</u>	<u>12,992,357</u>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</b>		
Proceeds from (for) the issuance of bonds	-	-
Cash paid for capital assets	(2,637,891)	(5,792,588)
Loan from Water	-	-
Interest paid on long-term debt	-	(3,738,708)
Principal payments on long-term debt	-	-
Payments from (for) bond issue costs	-	-
Grant Income	-	-
Net cash used for capital and related financing activities	<u>(2,637,891)</u>	<u>(9,531,296)</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>		
Sale and maturity of investments	1,640,590	9,449,327
Purchase of investments	-	(55,907,277)
Interest received	455,023	1,849,048
Net cash provided by (used for) investing activities	<u>2,095,613</u>	<u>(44,608,902)</u>
<b>NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS</b>	1,683,089	(41,147,841)
CASH AND CASH EQUIVALENTS - Beginning of year	113,159,968	155,990,898
CASH AND CASH EQUIVALENTS - End of year	<u>\$ 114,843,057</u>	<u>\$ 114,843,057</u>
<b>RECONCILIATION OF TOTAL CASH TO THE STATEMENT OF NET POSITION</b>		
Unrestricted cash and cash equivalents	\$ 12,921,092	\$ 12,921,092
Restricted cash and cash equivalents	101,921,965	101,921,965
<b>RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES:</b>		
Operating income	\$ 1,546,879	5,595,803
Adjustments to reconcile net income to net cash provided by operating activities:		
Depreciation	709,859	2,827,830
Change in operating assets and liabilities:		
Accounts receivable and deferred billings	3,490	(424,622)
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	(66,352)	483,394
Accts payable, accrued liabilities and developers deposits	192,271	(929,027)
Accrued vacation and Accrued sick	-	-
Customers advance payments	(190,448)	3,326,079
Due to Cities	29,668	1,974,047
Total adjustments	<u>678,488</u>	<u>7,396,554</u>
Net cash provided by operating activities	<u>\$ 2,225,367</u>	<u>\$ 12,992,357</u>
<b>NONCASH TRANSACTION DISCLOSURES</b>		
Gain (loss) on disposal of capital assets	\$ -	\$ -
Interest capitalized on construction	-	-
Amortization of bond-related items	(84,523)	(338,081)
Change in fair value of investments	4,058	(224,023)
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 JANUARY 31, 2023

FUND	CASH	INVESTMENTS AT COST	TOTAL
CONSTRUCTION FUNDS:			
Regional Water System - Capital Improvement Fund	\$ -	\$ 114,923,479.95	\$ 114,923,479.95
Regional Water System - 2015	-	2,085,293.05	2,085,293.05
Regional Water System - 2016	-	8,628,977.98	8,628,977.98
Regional Water System - 2017 SWIFT - LBCR	-	1,174,969.26	1,174,969.26
Regional Water System - 2017 SWIFT - TRT & DIST	-	945,822.85	945,822.85
Regional Water System - 2018 SWIFT - LBCR	1,088	2,963,721.97	2,964,809.86
Regional Water System - 2018 SWIFT - TRT & DIST	13.37	15,708,927.96	15,708,941.33
Regional Water System - 2018A SWIFT - LBCR	-	4,058,885.01	4,058,885.01
Regional Water System - 2018A SWIFT - TRT & DIST	-	22,272,577.90	22,272,577.90
Regional Water System - 2019 SWIFT - LBCR	-	18,145,834.12	18,145,834.12
Regional Water System - 2019 SWIFT - TRT & DIST	-	41,310.48	41,310.48
Regional Water System - 2019 SWIFT - CNST/ESC	-	22,992,362.25	22,992,362.25
Regional Water System - 2019	35.90	64,485,314.96	64,485,350.86
Regional Water System - 2021	-	26,743,230.69	26,743,230.69
Regional Water System - 2018 SWIFT - WORKING CAPITAL	-	35,013,729.04	35,013,729.04
Regional Water System - 2018A SWIFT - WORKING CAPITAL	-	15,789,092.63	15,789,092.63
Regional Wastewater System - Capital Improvement Fund	-	3,240,101.80	3,240,101.80
Regional Wastewater System - 2016	-	1,260,509.25	1,260,509.25
Regional Wastewater System - 2017	-	116,729.26	116,729.26
Regional Wastewater System - 2018	0.01	1,954,194.01	1,954,194.02
Regional Wastewater System - 2019	-	5,209,690.47	5,209,690.47
Regional Wastewater System - 2020A	-	6,658,655.56	6,658,655.56
Regional Wastewater System - 2021A	-	11,788,130.88	11,788,130.88
Regional Wastewater System - 2020 CWSRF	-	172,107,812.89	172,107,812.89
Regional Wastewater System - 2021 CWSRF	-	239,267.35	239,267.35
Regional Wastewater System - 2020 CWSRF - CNST/ESC	-	75,943,069.06	75,943,069.06
Regional Wastewater System - 2021 CWSRF - CNST/ESC	-	35,257,941.03	35,257,941.03
Regional Solid Waste System - Capital Improvement Fund	-	8,276,385.44	8,276,385.44
Regional Solid Waste System - 2022	-	7,904,522.77	7,904,522.77
Upper East Fork Interceptor System - Capital Improvement Fund	11.87	11,639,478.52	11,639,490.39
Upper East Fork Interceptor System - 2016	-	294,781.16	294,781.16
Upper East Fork Interceptor System - 2017	-	2,250,230.80	2,250,230.80
Upper East Fork Interceptor System - 2018	-	5,957,843.91	5,957,843.91
Upper East Fork Interceptor System - 2019	-	18,388,479.16	18,388,479.16
Upper East Fork Interceptor System - 2020	-	30,454,576.00	30,454,576.00
Upper East Fork Interceptor System - 2021	-	34,370,313.39	34,370,313.39
Buffalo Creek Interceptor - Capital Improvement Fund	-	65,458.78	65,458.78
Buffalo Creek Interceptor - 2019	-	1,712,931.02	1,712,931.02
Buffalo Creek Interceptor - 2020	-	6,976,037.63	6,976,037.63
Buffalo Creek Interceptor - 2020	-	1,017,024.32	1,017,024.32
Buffalo Creek Interceptor - 2020	-	36,907,500.85	36,907,500.85
Mckinney Interceptor - Capital Improvement Fund	-	54,160.55	54,160.55
Muddy Creek Wastewater Treatment Plant - Capital Improvement Fund	-	8,577.92	8,577.92
Muddy Creek Wastewater Treatment Plant - 2019	-	939,968.73	939,968.73
Muddy Creek Wastewater Treatment Plant - 2021	-	6,266,317.82	6,266,317.82
Mustang Creek Interceptor - Capital Improvement Fund	-	481,590.65	481,590.65
Mustang Creek Interceptor - 2019	-	130,581.74	130,581.74
Mustang Creek Interceptor - 2020	-	1,371,801.14	1,371,801.14
Panther Creek Wastewater Treatment Plant - Capital Improvement Fund	-	851,059.86	851,059.86
Panther Creek Wastewater Treatment Plant - 2020	-	3,463,710.69	3,463,710.69
Parker Creek Wastewater Interceptor System - Capital Improvement Fund	-	151,803.93	151,803.93
Parker Creek Parallel WW Interceptor System - Capital Improvement Fund	-	36,779.87	36,779.87
Parker Creek Parallel WW Interceptor System - 2016	-	5,849.88	5,849.88
Sabine Creek Wastewater Treatment Plant - Capital Improvement Fund	-	4,742.08	4,742.08
Sabine Creek Wastewater Treatment Plant - 2020	-	84,392.14	84,392.14
Sabine Creek Wastewater Treatment Plant - 2022	-	76,728,403.94	76,728,403.94
Sabine Creek Wastewater Interceptor System - Capital Improvement Fund	-	116,396.14	116,396.14
Stewart Creek West Wastewater Treatment Plant - Capital Improvement Fund	-	195,280.29	195,280.29
Stewart Creek West Wastewater Treatment Plant - 2015	-	8,719.79	8,719.79
TOTAL	\$ 1,149.04	\$ 926,865,332.57	\$ 926,866,481.61

FINANCIAL STATEMENTS FOR THE MONTH ENDED: JANUARY 31, 2023 UNAUDITED

**SCHEDULE OF CASH AND INVESTMENTS**  
**JANUARY 31, 2023**

<b>FUND</b>	<b>CASH</b>	<b>INVESTMENTS AT COST</b>	<b>TOTAL</b>
CONSTRUCTION FUNDS - ECP:			
Regional Water System - ECP	\$ -	\$ 7,720,817.24	\$ 7,720,817.24
Regional Wastewater System - ECP	-	4,583,972.73	4,583,972.73
Upper East Fork Interceptor - ECP	-	5,382,575.74	5,382,575.74
TOTAL	\$ -	\$ 17,687,365.71	\$ 17,687,365.71
TOTAL CONSTRUCTION FUNDS:	\$ 1,149.04	\$ 944,552,698.28	\$ 944,553,847.32
INTEREST AND SINKING FUNDS:			
Regional Water System	\$ -	\$ 85,362,083.26	\$ 85,362,083.26
Regional Wastewater System	-	19,093,420.25	19,093,420.25
Regional Solid Waste System	-	3,358,639.89	3,358,639.89
Upper East Fork Interceptor System	-	12,848,708.19	12,848,708.19
Buffalo Creek Interceptor	-	1,525,342.64	1,525,342.64
Little Elm Water Transmission Facilities	-	55.35	55.35
Lower East Fork Interceptor	-	794,754.54	794,754.54
Muddy Creek Interceptor	-	137,259.40	137,259.40
Muddy Creek Wastewater Treatment Plant	-	2,076,953.44	2,076,953.44
Mustang Creek Interceptor System	-	1,184,090.49	1,184,090.49
Panther Creek Wastewater Treatment Plant	-	2,436,786.77	2,436,786.77
Parker Creek Interceptor	-	52.54	52.54
Parker Creek Parallel Interceptor	-	96,372.99	96,372.99
Rockwall - Heath Water Storage Facilities	-	143,964.01	143,964.01
Rockwall South (Buffalo) Wastewater Treatment Plant - 2008	-	132,169.33	132,169.33
Rockwall Water Pump Station Facilities	-	101,329.50	101,329.50
Sabine Creek Interceptor	-	40.42	40.42
Sabine Creek Wastewater Treatment Plant	-	2,167,733.93	2,167,733.93
Stewart Creek West Wastewater Treatment Plant - 2015	-	2,214,347.00	2,214,347.00
Terrell Water Transmission Facilities	-	358,341.43	358,341.43
TOTAL	\$ -	\$ 134,032,445.37	\$ 134,032,445.37
INTEREST AND SINKING FUNDS - ECP:			
Regional Water System - ECP	\$ -	\$ 66,758.36	\$ 66,758.36
Regional Wastewater System - ECP	-	59,797.21	59,797.21
Upper East Fork Interceptor - ECP	-	-	-
TOTAL	\$ -	\$ 126,555.57	\$ 126,555.57
TOTAL INTEREST AND SINKING FUNDS:	\$ -	\$ 134,159,000.94	\$ 134,159,000.94
DEBT SERVICE RESERVE FUNDS:			
Regional Water System	\$ -	\$ 132,184,571.50	\$ 132,184,571.50
Regional Wastewater System	-	36,613,127.53	36,613,127.53
Regional Solid Waste System	-	3,569,672.31	3,569,672.31
Upper East Fork Interceptor System	-	18,125,816.25	18,125,816.25
Buffalo Creek Interceptor	-	3,633,996.13	3,633,996.13
Little Elm Water Transmission Facilities	-	415,517.22	415,517.22
Lower East Fork Interceptor	-	1,334,235.92	1,334,235.92
Muddy Creek Interceptor	-	263,107.54	263,107.54
Muddy Creek Wastewater Treatment Plant	-	1,453,768.10	1,453,768.10
Mustang Creek Interceptor System	-	1,679,885.19	1,679,885.19
Panther Creek Wastewater Treatment Plant	-	1,632,210.38	1,632,210.38
Parker Creek Interceptor	-	221,941.26	221,941.26
Parker Creek Parallel Interceptor	-	206,025.71	206,025.71
Rockwall - Heath Water Storage Facilities	-	234,081.37	234,081.37
Rockwall South (Buffalo) Wastewater Treatment Plant - 2008	-	249,670.65	249,670.65
Rockwall Water Pump Station Facilities	-	171,140.20	171,140.20
Sabine Creek Interceptor	-	178,861.78	178,861.78
Sabine Creek Wastewater Treatment Plant	-	5,591,113	5,591,113
Stewart Creek West Wastewater Treatment Plant - 2015	-	4,832,025.44	4,832,025.44
Terrell Water Transmission Facilities	-	754,585.66	754,585.66
TOTAL	\$ -	\$ 213,345,352.88	\$ 213,345,352.88

# SCHEDULES OF CASH AND INVESTMENTS

NORTH TEXAS MUNICIPAL WATER DISTRICT

## SCHEDULE OF CASH AND INVESTMENTS JANUARY 31, 2023

FUND	CASH	INVESTMENTS AT COST	TOTAL
ARBITRAGE LIABILITY FUNDS:			
Regional Wastewater System - 2020 CWSRF	\$ -	\$ 706,520.82	\$ 706,520.82
Regional Wastewater System - 2021 CWSRF	-	256,047.10	256,047.10
TOTAL	\$ -	\$ 962,567.92	\$ 962,567.92
RESERVE FOR MAINTENANCE ESCROW FUNDS:			
Regional Water System - Chapman	\$ -	\$ 195,562.65	\$ 195,562.65
Regional Water System - Contingency	-	30,006,904.56	30,006,904.56
Regional Wastewater System	-	2,418,253.86	2,418,253.86
Regional Solid Waste System	-	1,322,401.55	1,322,401.55
Upper East Fork Interceptor System	-	1,536,286.01	1,536,286.01
Buffalo Creek Interceptor	-	165,314.63	165,314.63
Farmersville Wastewater Treatment Plant	-	6,276.24	6,276.24
Forney Interceptor	-	18,721.27	18,721.27
Kaufman Four - One Water Distribution Facilities	-	20,259.85	20,259.85
Lavon Wastewater Treatment Plant	-	24,130.89	24,130.89
Little Elm Water Transmission Facilities	-	49,936.71	49,936.71
Lower East Fork Interceptor	-	25,973.23	25,973.23
McKinney Interceptor	-	15,902.30	15,902.30
Muddy Creek Interceptor	-	24,247.08	24,247.08
Muddy Creek Wastewater Treatment Plant	-	14,699.84	14,699.84
Mustang Creek Interceptor	-	10,869.84	10,869.84
Panther Creek Wastewater Treatment Plant	-	101,862.45	101,862.45
Parker Creek Interceptor	-	4,310.32	4,310.32
Parker Creek Parallel Interceptor	-	31,299.59	31,299.59
Plano Water Transmission Facilities	-	56,702.35	56,702.35
Rockwall North (Squabble) Wastewater Treatment Plant	-	1,480.71	1,480.71
Rockwall South (Buffalo) Wastewater Treatment Plant	-	43,490.58	43,490.58
Royse City Wastewater Treatment Plant	-	-	-
Sabine Creek Interceptor	-	30,821.71	30,821.71
Sabine Creek Wastewater Treatment Plant	-	54,604.73	54,604.73
Seis Lagos Wastewater Treatment Plant	-	10,931.82	10,931.82
Stewart Creek West Wastewater Treatment Plant	-	100,942.35	100,942.35
TOTAL	\$ -	\$ 36,292,187.12	\$ 36,292,187.12
EQUIPMENT REPLACEMENT ESCROW FUNDS:			
Regional Solid Waste System	\$ -	\$ 16,492,409.11	\$ 16,492,409.11
TOTAL	\$ -	\$ 16,492,409.11	\$ 16,492,409.11
PREVENTATIVE MAINTENANCE ESCROW FUNDS:			
Regional Wastewater System	\$ -	\$ 464,348.42	\$ 464,348.42
Upper East Fork Interceptor System	-	1,075,242.88	1,075,242.88
Buffalo Creek Interceptor	-	870,846.03	870,846.03
Farmersville Wastewater Treatment Plant	-	2,241.06	2,241.06
Forney Interceptor	-	509,327.95	509,327.95
Lavon Wastewater Treatment Plant	-	6,632.01	6,632.01
Lower East Fork Interceptor	-	600,203.87	600,203.87
McKinney Interceptor	-	280,187.14	280,187.14
Muddy Creek Interceptor	-	377,222.87	377,222.87
Muddy Creek Wastewater Treatment Plant	-	79,937.55	79,937.55
Mustang Creek Interceptor	-	451,601.18	451,601.18
Panther Creek Wastewater Treatment Plant	-	231,185.68	231,185.68
Parker Creek Interceptor	-	495,298.89	495,298.89
Parker Creek Parallel Interceptor	-	67,566.30	67,566.30
Rockwall South (Buffalo) Wastewater Treatment Plant	-	134,543.74	134,543.74
Sabine Creek Interceptor	-	427,646.66	427,646.66
Sabine Creek Wastewater Treatment Plant	-	14,977.03	14,977.03
Seis Lagos Wastewater Treatment Plant	-	1,673.76	1,673.76
Stewart Creek West Wastewater Treatment Plant	-	63,961.24	63,961.24
TOTAL	\$ -	\$ 6,154,644.26	\$ 6,154,644.26

**SCHEDULE OF CASH AND INVESTMENTS**  
**JANUARY 31, 2023**

<b>FUND</b>	<b>CASH</b>	<b>INVESTMENTS AT COST</b>	<b>TOTAL</b>
<b>SUPPORT SERVICES CONTINGENCY:</b>			
Support Services	\$ -	\$ 4,273,745.90	\$ 4,273,745.90
TOTAL	\$ -	\$ 4,273,745.90	\$ 4,273,745.90
TOTAL ESCROW FUNDS:	\$ -	\$ 63,212,986.39	\$ 63,212,986.39
<b>OPERATING FUNDS:</b>			
Support Services	\$ 1,514,476.95	\$ 3,957,985.65	\$ 5,472,462.60
Regional Water System	1,518,661.25	51,564,010.98	53,082,672.23
Regional Wastewater System	1,515,684.84	13,074,821.61	14,590,506.45
Regional Solid Waste System	1,526,366.04	5,257,257.37	6,783,623.41
Upper East Fork Interceptor System	1,515,348.43	5,042,372.00	6,557,720.43
Buffalo Creek Interceptor	42.32	1,044,727.82	1,044,770.14
Farmersville Wastewater Treatment Plant	4.98	92,204.84	92,209.82
Forney Interceptor	34.26	128,876.97	128,911.23
Kaufman Four - One Water Distribution Facilities	2.64	19,632.89	19,635.53
Lavon Wastewater Treatment Plant	8.57	54,622.79	54,631.36
Little Elm Water Transmission Facilities	-	2,034.99	2,034.99
Lower East Fork Interceptor	39.43	336,125.16	336,164.59
McKinney Interceptor	2.21	19,060.81	19,063.02
Muddy Creek Interceptor	8.07	59,666.17	59,674.24
Muddy Creek Wastewater Treatment Plant	172.98	682,790.75	682,963.73
Mustang Creek Interceptor System	(313,360.13)	0.05	(313,360.08)
Panther Creek Wastewater Treatment Plant	91.94	1,233,817.99	1,233,909.93
Parker Creek Interceptor	5.51	148,713.40	148,718.91
Parker Creek Parallel Interceptor	3.91	26,094.91	26,098.82
Plano Water Transmission Facilities	-	83,801.34	83,801.34
Rockwall - Heath Water Storage Facilities	7.32	19,973.76	19,981.08
Rockwall North (Squabble) Wastewater Treatment Plant	-	91,710.98	91,710.98
Rockwall South (Buffalo) Wastewater Treatment Plant	14.24	335,279.35	335,293.59
Rockwall Water Pump Station Facilities	2.72	14,789.63	14,792.35
Royse City Wastewater Treatment Plant	-	19,676.00	19,676.00
Sabine Creek Interceptor	-	41,649.22	41,649.22
Sabine Creek Wastewater Treatment Plant	56.52	548,597.73	548,654.25
Seis Lagos Wastewater Treatment Plant	-	27,742.97	27,742.97
Stewart Creek West Wastewater Treatment Plant	108.33	1,819,561.15	1,819,669.48
Terrell Water Transmission Facilities	18.37	61,676.47	61,694.84
Small Wastewater Treatment Plants	(16,234.82)	-	(16,234.82)
Wastewater Pretreatment Program	0.12	192,745.83	192,745.95
Insurance	133,776.29	2,551,980.90	2,685,757.19
TOTAL	\$ 7,395,343.29	\$ 88,554,002.48	\$ 95,949,345.77
GRAND TOTAL	\$ 7,396,492.33	\$ 1,444,786,608.89	\$ 1,452,183,101.22

# SCHEDULES OF CASH AND INVESTMENTS

NORTH TEXAS MUNICIPAL WATER DISTRICT

CONSTRUCTION FUNDS	TOTAL CASH AND INVESTMENTS	ENCUMBERED BALANCE	UNENCUMBERED BALANCE	FUTURE TRANSFERS IN	FUTURE CONTRACT AWARDS	ESTIMATED FY23 UNENCUMBERED BALANCE
	(A)	(B)	(C) = (A-B)	(D)	(E)	(F) = (C)+(D)-(E)
Regional Wtr System - CIF	\$ 114,923,480	\$ 79,165,897	\$ 35,757,583	\$ 12,788,336 (6)	\$ 32,981,452	\$ 15,564,468
Regional Wtr System - 2015	2,085,293	-	2,085,293	-	-	2,085,293
Regional Wtr System - 2016	8,628,978	6,768,350	1,860,628	-	-	1,860,628
Regional Wtr System - 2017 SWIFT	2,120,792	2,044,890	75,902	-	75,902	-
Regional Wtr System - 2018 SWIFT	53,687,480	56,648,959	(2,961,479)	5,515,620	331,607(5)	2,222,533
Regional Wtr System - 2018A SWIFT	42,120,556	42,647,588	(527,032)	1,828,645	320,620(5)	980,993
Regional Wtr System - 2019 SWIFT	18,187,145	817,670	17,369,475	13,558,247 (4)	30,927,722	-
Regional Wtr System - 2019 SWIFT - TWDB Escrow	22,992,362	-	22,992,362	(20,902,512)(4)	-	2,089,850
Regional Wtr System - 2019A	64,485,351	63,601,995	883,356	-	-	883,356
Regional Wtr System - 2021	26,743,231	22,977,152	3,766,078	-	3,354,657	411,421
Regional Wtr System - ECP	7,720,817	79,420,254	(71,699,437)	71,774,644 (8)	-	75,207
Regional WW System - CIF	3,240,102	214,896	3,025,206	-	-	3,025,206
Regional WW System - 2016	1,260,509	1,153,136	107,373	-	-	107,373
Regional WW System - 2017	116,729	54,830	61,899	-	-	61,899
Regional WW System - 2018	1,954,194	1,899,996	54,198	-	-	54,198
Regional WW System - 2019	5,209,690	5,108,759	100,931	-	-	100,931
Regional WW System - 2020	6,658,656	6,530,800	127,856	-	-	127,856
Regional WW System - 2020 CWSRF	172,107,813	191,489,421	(19,381,608)	23,264,060 (7)	-	3,882,452
Regional WW System - 2020 CWSRF - TWDB Escrow	75,943,069	-	75,943,069	(23,264,060)(7)	52,103,170	575,839
Regional WW System - 2021 CWSRF	239,267	-	239,267	-	-	239,267
Regional WW System - 2021 CWSRF - TWDB Escrow	35,257,941	-	35,257,941	-	34,991,000	266,941
Regional WW System - 2021A	11,788,131	11,657,298	130,833	-	-	130,833
Regional WW System - ECP	4,583,973	26,627,964	(22,043,992)	22,082,506 (8)	-	38,514
Regional Solid Waste System - CIF	8,276,385	1,363,440	6,912,945	133,336	529,000	6,517,281
Regional Solid Waste System - 2022	7,904,523	3,131,352	4,773,171	-	4,568,000	205,171
Upper East Fork Interceptor System - CIF	11,639,490	6,049,781	5,589,709	1,060,336	-	6,650,045
Upper East Fork Interceptor System - 2016	294,781	140,021	154,760	-	-	154,760
Upper East Fork Interceptor System - 2017	2,250,231	2,046,332	203,899	-	-	203,899
Upper East Fork Interceptor System - 2018	5,957,844	5,786,954	170,889	-	-	170,889
Upper East Fork Interceptor System - 2019	18,388,479	18,120,248	268,231	-	-	268,231
Upper East Fork Interceptor System - 2020	30,454,576	27,552,924	2,901,652	-	2,412,000	489,652
Upper East Fork Interceptor System - 2021	34,370,313	34,114,527	255,787	-	-	255,787
Upper East Fork Interceptor System - ECP	5,382,576	15,954,861	(10,572,285)	10,599,733 (8)	-	27,448
Muddy Creek WW Treatment Plant - CIF	8,578	6,800	1,778	-	-	1,778
Muddy Creek WW Treatment Plant - 2019	939,969	21,770	918,199	-	815,000	103,199
Muddy Creek WW Treatment Plant - 2021	6,266,318	4,595,931	1,670,387	-	1,114,000	556,387
Mustang Creek Interceptor System - CIF	481,591	431,420	50,171	-	-	50,171
Mustang Creek Interceptor System - 2019	130,582	121,501	9,081	-	-	9,081
Mustang Creek Interceptor System - 2020	1,371,801	1,354,517	17,285	-	-	17,285
Panther Creek WW Treatment Plant - CIF	851,060	223,465	627,595	-	-	627,595
Panther Creek WW Treatment Plant - 2020	3,463,711	3,387,549	76,161	-	-	76,161

CONSTRUCTION FUNDS (continued)	TOTAL CASH AND INVESTMENTS	ENCUMBERED BALANCE	(1)	UNENCUMBERED BALANCE	FUTURE TRANSFERS IN	(2)	FUTURE CONTRACT AWARDS	(3)	ESTIMATED FY23 UNENCUMBERED BALANCE
	(A)	(B)		(C) = (A-B)	(D)		(E)		(F) = (C)+(D)-(E)
Parker Creek WW Interceptor System - CIF	\$ 151,804	\$ 146,514		\$ 5,290	\$ -		\$ -		\$ 5,290
Parker Creek WW Parallel Interceptor System - CIF	36,780	36,000		780	-		-		780
Parker Creek WW Parallel Interceptor System - 2016	5,850	4,916		933	-		-		933
Sabine Creek Interceptor - CIF	116,396	112,139		4,257	-		-		4,257
Sabine Creek WW Treatment Plant - CIF	4,742	-		4,742	-		-		4,742
Sabine Creek WW Treatment Plant - 2020	84,392	63,341		21,051	-		-		21,051
Sabine Creek WW Treatment Plant - 2022	76,728,404	75,875,626		852,778	-		-		852,778
Buffalo Crk Inter. System - CIF	65,459	-		65,459	-		-		65,459
Buffalo Crk Inter. System - 2019	1,712,931	1,687,870		25,061	-		-		25,061
Buffalo Crk Inter. System - 2020	6,976,038	6,223,030		753,008	-		-		753,008
Buffalo Crk Inter. System - 2022 PF CWSRF Escrow	1,017,024	-		1,017,024	-		1,000,000		17,024
Buffalo Crk Inter. System - 2022 CWSRF Escrow	36,907,501	-		36,907,501	-		36,289,693		617,808
Stewart Creek WW Treatment Plant - CIF	195,280	249,913		(54,633)	151,330 <sup>(9)</sup>		-		96,697
Stewart Creek WW Treatment Plant - 2015	8,720	8,538		182	-		-		182
McKinney Interceptor - CIF	54,161	52,689		1,471	-		-		1,471
<b>TOTAL</b>	<b>\$ 944,553,847</b>	<b>\$ 807,693,822</b>		<b>\$ 136,860,025</b>	<b>\$ 118,590,221</b>		<b>\$ 201,813,824</b>		<b>\$ 53,636,422</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).