



NORTH
TEXAS
MUNICIPAL
WATER
DISTRICT

MONTHLY FINANCIAL STATEMENTS AS OF FEBRUARY 28, 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 FEBRUARY 28, 2023

	Original Budget	YTD Actual	% Of Budget	Remaining Budget
Revenues:				
Sales:				
Water	\$ 429,932,151	\$ 179,138,163	41.7%	\$ 250,793,988
Wastewater	96,660,345	40,255,801	41.6%	56,404,544
Interceptor	48,938,495	20,373,526	41.6%	28,564,969
Solid Waste	34,587,990	15,233,953	44.0%	19,354,037
Sewer	54,966,355	23,138,081	42.1%	31,828,274
Total Sales	665,085,336	278,139,523	41.8%	386,945,813
Other Revenues	12,444,089	7,557,177	60.7%	4,886,912
Interest Income	308,960	1,201,318	388.8%	(892,358)
Grand Total	<u>\$ 677,838,385</u>	<u>\$ 286,898,018</u>	<u>42.3%</u>	<u>\$ 390,940,367</u>
Expenditures:				
Personnel	\$ 112,964,485	\$ 41,319,519	36.6%	\$ 71,644,966
Supplies:				
Fuel	4,418,140	1,639,954	37.1%	2,778,186
Chemicals	87,519,235	24,771,812	28.3%	62,747,423
Other	21,754,165	8,326,910	38.3%	13,427,255
Total Supplies	113,691,540	34,738,676	30.6%	78,952,864
Services:				
Consulting	8,748,850	1,476,283	16.9%	7,272,567
Insurance	4,023,470	2,857,032	71.0%	1,166,438
Landfill Service Fees	5,027,755	1,800,836	35.8%	3,226,919
Maintenance	27,535,165	7,348,030	26.7%	20,187,135
Power	33,966,105	9,519,587	28.0%	24,446,518
Shared Services	70,057,555	29,377,365	41.9%	40,680,190
Water Purchases	6,472,005	3,955,851	61.1%	2,516,154
Other	20,519,735	6,251,456	30.5%	14,268,279
Shared Services Allocation	(75,106,095)	(27,317,068)	36.4%	(47,789,027)
Total Services	101,244,545	35,269,371	34.8%	65,975,174
Capital Outlay	14,223,670	2,204,383	15.5%	12,019,287
Escrow	5,128,025	2,136,605	41.7%	2,991,420
Capital Improvement Fund	21,185,500	8,704,368	41.1%	12,481,132
Debt Service	302,538,500	124,575,669	41.2%	177,962,831
Grand Total	<u>\$ 670,976,265</u>	<u>\$ 248,948,592</u>	<u>37.1%</u>	<u>\$ 422,027,673</u>
Revenues Over / (Under) Expenditures	<u>\$ 6,862,120</u>	<u>\$ 37,949,426</u>		

SHARED SERVICES FUND
BUDGET SUMMARY - REVENUES AND EXPENDITURES
FEBRUARY 28, 2023

	Original Budget	YTD Actual	% Of Budget	Remaining Budget
Revenues:				
Shared Service Revenues:				
Indirect Cost Allocation	\$ 64,715,785	\$ 26,964,897	41.7%	\$ 37,750,888
Facilities Maintenance Services	2,029,675	698,144	34.4%	1,331,531
Inspectors	3,769,500	1,676,347	44.5%	2,093,153
IT Services	228,170	33,789	14.8%	194,381
Technical Services	3,083,925	1,520,893	49.3%	1,563,032
Total Shared Services Revenue	73,827,055	30,894,070	41.8%	42,932,985
Miscellaneous	61,220	705,337	1152.1%	(644,117)
Interest Income	11,135	43,826	393.6%	(32,691)
Grand Total	<u>\$ 73,899,410</u>	<u>\$ 31,643,233</u>	<u>42.8%</u>	<u>\$ 42,256,177</u>
Expenditures:				
Personnel	\$ 54,649,990	\$ 19,988,266	36.6%	\$ 34,661,724
Supplies:				
Fuel	581,005	238,766	41.1%	342,239
Chemicals	20,495	-	0.0%	20,495
Other	6,240,395	3,248,989	52.1%	2,991,406
Total Supplies	6,841,895	3,487,756	51.0%	3,354,139
Services:				
Consulting	3,007,100	658,121	21.9%	2,348,979
Insurance	584,265	413,757	70.8%	170,508
Maintenance	2,719,540	919,688	33.8%	1,799,852
Power	143,800	34,288	23.8%	109,512
Shared Services	10,000	-	0.0%	10,000
Other	5,878,795	1,462,109	24.9%	4,416,686
Total Services	12,343,500	3,487,963	28.3%	8,855,537
Capital Outlay	1,270,710	353,084	27.8%	917,626
Escrow	-	-	-	-
Capital Improvement Fund	-	-	-	-
Debt Service	-	-	-	-
Grand Total	<u>\$ 75,106,095</u>	<u>\$ 27,317,068</u>	<u>36.4%</u>	<u>\$ 47,789,027</u>
Revenues Over/ (Under) Expenditures	<u>\$ (1,206,685)</u>	<u>\$ 4,326,165</u>		

BUDGET SUMMARY

NORTH TEXAS MUNICIPAL WATER DISTRICT

REGIONAL WATER SYSTEM BUDGET SUMMARY - REVENUES AND EXPENDITURES FEBRUARY 28, 2023

	Original Budget	YTD Actual	% Of Budget	Remaining Budget
Revenues:				
Water Sales:				
Members	\$ 344,963,325	\$ 143,734,738	41.7%	\$ 201,228,587
Customers	84,951,336	35,396,376	41.7%	49,554,960
Retail Customers	16,000	6,882	43.0%	9,118
Raw Water Sales	1,490	167	11.2%	1,323
Total Water Sales	429,932,151	179,138,163	41.7%	250,793,988
Other Revenues				
Miscellaneous	541,474	603,197	111.4%	(61,723)
Total Other	541,474	603,197	111.4%	(61,723)
Interest Income	177,345	775,266	437.2%	(597,921)
Grand Total	<u>\$ 430,650,970</u>	<u>\$ 180,516,625</u>	<u>41.9%</u>	<u>\$ 250,134,345</u>
Expenditures:				
Personnel	\$ 17,036,445	\$ 5,863,269	34.4%	\$ 11,173,176
Supplies:				
Fuel	139,235	41,017	29.5%	98,218
Chemicals	73,965,125	20,213,467	27.3%	53,751,658
Other	4,988,995	1,585,541	31.8%	3,403,454
Total Supplies	79,093,355	21,840,025	27.6%	57,253,330
Services:				
Consulting	3,349,000	437,957	13.1%	2,911,043
Insurance	2,270,245	1,585,052	69.8%	685,193
Landfill Service Fees	-	-	0.0%	-
Maintenance	17,167,695	5,126,853	29.9%	12,040,842
Power	26,440,355	6,786,761	25.7%	19,653,594
Shared Services	44,546,425	18,590,534	41.7%	25,955,891
Water Purchases	6,472,005	3,955,851	61.1%	2,516,154
Other	4,401,300	1,216,454	27.6%	3,184,846
Total Services	104,647,025	37,699,462	36.0%	66,947,563
Capital Outlay	3,014,610	392,101	13.0%	2,622,509
Escrow	4,088,070	1,703,354	41.7%	2,384,716
Capital Improvement Fund	19,100,000	7,958,331	41.7%	11,141,669
Debt Service	196,809,345	81,528,225	41.4%	115,281,121
Grand Total	<u>\$ 423,788,850</u>	<u>\$ 156,984,767</u>	<u>37.0%</u>	<u>\$ 266,804,083</u>
Revenue Over / (Under) Expenditures	<u>\$ 6,862,120</u>	<u>\$ 23,531,858</u>		

REGIONAL WASTEWATER SYSTEM
BUDGET SUMMARY - REVENUES AND EXPENDITURES
FEBRUARY 28, 2023

	Original Budget	YTD Actual	% Of Budget	Remaining Budget
Revenues:				
Wastewater Sales:				
Members	\$ 93,893,665	\$ 39,122,370	41.7%	\$ 54,771,295
Customers	2,766,680	1,133,431	41.0%	1,633,249
Total Wastewater Sales	96,660,345	40,255,801	41.6%	56,404,544
Miscellaneous	648,495	1,180,373	182.0%	(531,878)
Interest Income	51,030	184,967	362.5%	(133,937)
Grand Total	\$ 97,359,870	\$ 41,621,141	42.7%	\$ 55,738,729
Expenditures:				
Personnel	\$ 16,746,445	\$ 5,912,761	35.3%	\$ 10,833,684
Supplies:				
Fuel	723,450	238,981	33.0%	484,469
Chemicals	6,285,190	2,031,332	32.3%	4,253,858
Other	4,423,905	1,450,064	32.8%	2,973,841
Total Supplies	11,432,545	3,720,376	32.5%	7,712,169
Services:				
Consulting	422,500	59,852	14.2%	362,648
Insurance	439,030	352,938	80.4%	86,092
Landfill Service Fees	3,925,935	1,431,129	36.5%	2,494,806
Maintenance	1,842,665	427,983	23.2%	1,414,682
Power	3,738,600	1,101,213	29.5%	2,637,387
Shared Services	11,153,440	4,563,433	40.9%	6,590,007
Other	3,545,020	1,156,551	32.6%	2,388,469
Total Services	25,067,190	9,093,099	36.3%	15,974,091
Capital Outlay	2,491,205	513,013	20.6%	1,978,192
Escrow	-	-	-	-
Capital Improvement Fund	-	-	-	-
Debt Service	41,622,485	16,848,356	40.5%	24,774,129
Grand Total	\$ 97,359,870	\$ 36,087,607	37.1%	\$ 61,272,263
Revenue Over / (Under) Expenditures	\$ -	\$ 5,533,534		

BUDGET SUMMARY

NORTH TEXAS MUNICIPAL WATER DISTRICT

REGIONAL SOLID WASTE SYSTEM BUDGET SUMMARY - REVENUES AND EXPENDITURES FEBRUARY 28, 2023

	Original Budget	YTD Actual	% Of Budget	Remaining Budget
Revenues:				
Solid Waste Sales:				
Members	\$ 26,558,730	\$ 11,066,140	41.7%	\$ 15,492,590
Customers	8,029,260	4,167,813	51.9%	3,861,447
Total Solid Waste Sales	34,587,990	15,233,953	44.0%	19,354,037
Other Revenues:				
Sludge Disposal	3,536,145	1,217,871	34.4%	2,318,274
Composting	785,745	178,952	22.8%	606,793
Gas Royalties	2,500,000	1,061,285	42.5%	1,438,715
Miscellaneous	2,038,735	1,594,642	78.2%	444,093
Total Other Revenues	8,860,625	4,052,749	45.7%	4,807,876
Interest Income	25,320	72,517	286.4%	(47,197)
Grand Total	\$ 43,473,935	\$ 19,359,219	44.5%	\$ 24,114,716
Expenditures:				
Personnel	\$ 13,122,690	\$ 5,274,637	40.2%	\$ 7,848,053
Supplies:				
Fuel	2,809,820	1,060,784	37.8%	1,749,036
Chemicals	101,600	8,246	8.1%	93,354
Other	3,058,820	1,104,396	36.1%	1,954,424
Total Supplies	5,970,240	2,173,426	36.4%	3,796,814
Services:				
Consulting	856,250	121,915	14.2%	734,335
Insurance	415,990	265,589	63.8%	150,401
Maintenance	1,339,075	204,281	15.3%	1,134,794
Power	165,200	81,118	49.1%	84,082
Shared Services	3,048,635	1,343,368	44.1%	1,705,267
Other	3,662,885	1,400,197	38.2%	2,262,688
Total Services	9,488,035	3,416,467	36.0%	6,071,568
Capital Outlay	6,460,700	757,636	11.7%	5,703,064
Escrow	390,000	162,493	41.7%	227,507
Capital Improvement Fund	200,000	83,331	41.7%	116,669
Debt Service	7,842,270	3,267,435	41.7%	4,574,835
Grand Total	\$ 43,473,935	\$ 15,135,425	34.8%	\$ 28,338,510
Revenue Over / (Under) Expenditures	\$ -	\$ 4,223,794		

UPPER EAST FORK INTERCEPTOR SYSTEM
BUDGET SUMMARY - REVENUES AND EXPENDITURES
FEBRUARY 28, 2023

	Original Budget	YTD Actual	% Of Budget	Remaining Budget
Revenues:				
Wastewater Sales:				
Members	\$ 47,042,875	\$ 19,672,341	41.8%	\$ 27,370,534
Customers	1,895,620	701,185	37.0%	1,194,435
Total Wastewater Sales	48,938,495	20,373,526	41.6%	28,564,969
Other Revenues:				
Miscellaneous	539,485	594,805	110.3%	(55,320)
Total Other	539,485	594,805	110.3%	(55,320)
Interest Income	25,090	71,052	283.2%	(45,962)
Grand Total	<u>\$ 49,503,070</u>	<u>\$ 21,039,382</u>	<u>42.5%</u>	<u>\$ 28,463,688</u>
Expenditures:				
Personnel	\$ 2,967,375	\$ 1,122,776	37.8%	\$ 1,844,599
Supplies:				
Fuel	84,530	31,287	37.0%	53,243
Chemicals	4,335,100	1,669,698	38.5%	2,665,402
Other	777,810	184,659	23.7%	593,151
Total Supplies	5,197,440	1,885,644	36.3%	3,311,796
Services				
Consulting	770,000	152,306	19.8%	617,694
Insurance	115,985	79,114	68.2%	36,871
Landfill Service Fees	5,280	1,327	25.1%	3,953
Maintenance	3,174,440	542,760	17.1%	2,631,680
Power	1,300,000	470,865	36.2%	829,135
Shared Services	4,932,360	2,058,053	41.7%	2,874,307
Other	342,890	74,326	21.7%	268,564
Total Services	10,640,955	3,378,752	31.8%	7,262,203
Capital Outlay	419,280	47,007	11.2%	372,273
Escrow	-	-	-	-
Capital Improvement Fund	1,590,500	662,706	41.7%	927,794
Debt Service	28,687,520	11,394,651	39.7%	17,292,869
Grand Total	<u>\$ 49,503,070</u>	<u>\$ 18,491,535</u>	<u>37.4%</u>	<u>\$ 31,011,535</u>
Revenue Over / (Under) Expenditures	<u>\$ -</u>	<u>\$ 2,547,847</u>		

BUDGET SUMMARY

NORTH TEXAS MUNICIPAL WATER DISTRICT

SEWER SYSTEM BUDGET SUMMARY - REVENUES AND EXPENDITURES FEBRUARY 28, 2023

	Original Budget	YTD Actual	% Of Budget	Remaining Budget
Revenues:				
Wastewater Sales				
Sewer / Interceptor Facilities	\$ 53,565,620	\$ 22,354,440	41.7%	\$ 31,211,180
Water Facilities	1,400,735	783,641	55.9%	617,094
Total Sales	54,966,355	23,138,081	42.1%	31,828,274
Other Revenues:				
Pretreatment	1,460,445	608,612	41.7%	851,833
Debt Acquisition	344,830	143,678	41.7%	201,152
Miscellaneous	48,735	373,763	766.9%	(325,028)
Total Other Revenues	1,854,010	1,126,053	60.7%	727,957
Interest Income	30,175	97,516	323.2%	(67,341)
Grand Total	<u>\$ 56,850,540</u>	<u>\$ 24,361,650</u>	<u>42.9%</u>	<u>\$ 32,488,890</u>
Expenditures:				
Personnel	\$ 8,441,540	\$ 3,157,810	37.4%	\$ 5,283,730
Supplies:				
Fuel	80,100	29,119	36.4%	50,981
Chemicals	2,811,725	849,070	30.2%	1,962,655
Other	2,264,240	753,260	33.3%	1,510,980
Total Supplies	5,156,065	1,631,449	31.6%	3,524,616
Services:				
Consulting	344,000	46,132	13.4%	297,868
Insurance	197,955	160,583	81.1%	37,372
Landfill Service Fees	1,096,540	368,379	33.6%	728,161
Maintenance	1,291,750	126,464	9.8%	1,165,286
Power	2,178,150	1,045,342	48.0%	1,132,808
Shared Services	6,366,695	2,821,976	44.3%	3,544,719
Other	2,688,845	941,819	35.0%	1,747,026
Total Services	14,163,935	5,510,696	38.9%	8,653,239
Capital Outlay	567,165	141,542	25.0%	425,623
Escrow	649,955	270,758	41.7%	379,197
Capital Improvement Fund	295,000	-	-	295,000
Debt Service	27,576,880	11,537,002	41.8%	16,039,878
Grand Total	<u>\$ 56,850,540</u>	<u>\$ 22,249,257</u>	<u>39.1%</u>	<u>\$ 34,601,283</u>
Revenue Over / (Under) Expenditures	<u>\$ -</u>	<u>\$ 2,112,393</u>		

ALL SYSTEMS
BUDGET SUMMARY - BY SYSTEM
FEBRUARY 28, 2023

	Original Budget	YTD Actual	% Of Budget	Remaining Budget
Regional Water System				
Revenues	\$ 430,650,970	\$ 180,516,625	41.9%	\$ 250,134,345
Expenditures	423,788,850	156,984,767	37.0%	266,804,083
Revenue Over / (Under) Expenditures	6,862,120	23,531,858		
Regional Wastewater System				
Revenues	97,359,870	41,621,141	42.7%	55,738,729
Expenditures	97,359,870	36,087,607	37.1%	61,272,263
Revenue Over / (Under) Expenditures	-	5,533,534		
Regional Solid Waste System				
Revenues	43,473,935	19,359,219	44.5%	24,114,716
Expenditures	43,473,935	15,135,425	34.8%	28,338,510
Revenue Over / (Under) Expenditures	-	4,223,794		
Upper East Fork Interceptor System				
Revenues	49,503,070	21,039,382	42.5%	28,463,688
Expenditures	49,503,070	18,491,535	37.4%	31,011,535
Revenue Over / (Under) Expenditures	-	2,547,847		
Small System - Total				
Revenues	56,850,540	24,361,650	42.9%	32,488,890
Expenditures	56,850,540	22,249,257	39.1%	34,601,283
Revenue Over / (Under) Expenditures	-	2,112,393		
Shared Services Fund				
Revenues	73,899,410	31,643,233	42.8%	42,256,177
Expenditures	75,106,095	27,317,068	36.4%	47,789,027
Revenue Over / (Under) Expenditures	(1,206,685)	4,326,165		
Little Elm Water Transmission Facilities				
Revenues	10,010	4,190	41.9%	5,820
Expenditures	10,010	2,190	21.9%	7,820
Revenue Over / (Under) Expenditures	-	2,000		
Plano Water Transmission Facilities				
Revenues	86,410	237,330	274.7%	(150,920)
Expenditures	86,410	238,458	276.0%	(152,048)
Revenue Over / (Under) Expenditures	-	(1,128)		
Kaufman 4- 1 Water Distribution Facilities				
Revenues	150,695	63,036	41.8%	87,659
Expenditures	150,695	26,888	17.8%	123,807
Revenue Over / (Under) Expenditures	-	36,147		
Rockwall - Heath Water Storage Facilities				
Revenues	237,450	99,066	41.7%	138,384
Expenditures	237,450	98,418	41.4%	139,032
Revenue Over / (Under) Expenditures	-	648		
Terrell Water Transmission Facilities				
Revenues	742,495	310,049	41.8%	432,446
Expenditures	742,495	309,611	41.7%	432,884
Revenue Over / (Under) Expenditures	\$ -	\$ 438		

BUDGET SUMMARY

NORTH TEXAS MUNICIPAL WATER DISTRICT

ALL SYSTEMS BUDGET SUMMARY - BY SYSTEM FEBRUARY 28, 2023

	Original Budget	YTD Actual	% Of Budget	Remaining Budget
Rockwall Water Pump Station Facilities				
Revenues	\$ 174,240	\$ 72,790	41.8%	\$ 101,450
Expenditures	174,240	72,082	41.4%	102,158
Revenue Over / (Under) Expenditures	-	708		
South Rockwall WWTP				
Revenues	1,870,600	776,706	41.5%	1,093,894
Expenditures	1,870,600	578,665	30.9%	1,291,935
Revenue Over / (Under) Expenditures	-	198,041		
North Rockwall WWTP				
Revenues	756,485	317,334	41.9%	439,151
Expenditures	756,485	348,280	46.0%	408,205
Revenue Over / (Under) Expenditures	-	(30,946)		
Panther Creek WWTP				
Revenues	10,390,915	4,344,328	41.8%	6,046,587
Expenditures	10,390,915	4,213,607	40.6%	6,177,308
Revenue Over / (Under) Expenditures	-	130,721		
Sabine Creek WWTP				
Revenues	6,847,000	2,897,425	42.3%	3,949,575
Expenditures	6,847,000	2,952,772	43.1%	3,894,228
Revenue Over / (Under) Expenditures	-	(55,347)		
Stewart Creek WWTP				
Revenues	11,298,215	4,945,999	43.8%	6,352,216
Expenditures	11,298,215	4,316,501	38.2%	6,981,714
Revenue Over / (Under) Expenditures	-	629,498		
Muddy Creek WWTP				
Revenues	10,144,630	4,261,874	42.0%	5,882,756
Expenditures	10,144,630	3,809,170	37.5%	6,335,460
Revenue Over / (Under) Expenditures	-	452,704		
Seis Lagos WWTP				
Revenues	374,175	157,205	42.0%	216,970
Expenditures	374,175	177,390	47.4%	196,785
Revenue Over / (Under) Expenditures	-	(20,185)		
Royse City WWTP				
Revenues	-	10,840	-	(10,840)
Expenditures	-	79	-	(79)
Revenue Over / (Under) Expenditures	-	10,760		
Farmersville WWTP				
Revenues	633,015	265,987	42.0%	367,028
Expenditures	633,015	244,561	38.6%	388,454
Revenue Over / (Under) Expenditures	\$ -	\$ 21,425		

ALL SYSTEMS
BUDGET SUMMARY - BY SYSTEM
FEBRUARY 28, 2023

	Original Budget	YTD Actual	% Of Budget	Remaining Budget
Lavon WWTP				
Revenues	\$ 526,290	\$ 221,186	42.0%	\$ 305,104
Expenditures	526,290	227,508	43.2%	298,782
Revenue Over / (Under) Expenditures	-	(6,322)		
Forney Interceptor System				
Revenues	591,530	247,761	41.9%	343,769
Expenditures	591,530	159,527	27.0%	432,003
Revenue Over / (Under) Expenditures	-	88,234		
Lower East Fork Interceptor System				
Revenues	1,992,150	893,056	44.8%	1,099,094
Expenditures	1,992,150	702,998	35.3%	1,289,152
Revenue Over / (Under) Expenditures	-	190,058		
Muddy Creek Interceptor System				
Revenues	304,725	162,768	53.4%	141,957
Expenditures	304,725	112,772	37.0%	191,953
Revenue Over / (Under) Expenditures	-	49,996		
Parker Creek Interceptor System				
Revenues	445,075	187,414	42.1%	257,661
Expenditures	445,075	48,558	10.9%	396,517
Revenue Over / (Under) Expenditures	-	138,856		
Sabine Creek Interceptor System				
Revenues	99,100	42,185	42.6%	56,915
Expenditures	99,100	27,296	27.5%	71,804
Revenue Over / (Under) Expenditures	-	14,890		
Buffalo Creek Interceptor System				
Revenues	4,408,505	1,851,395	42.0%	2,557,110
Expenditures	4,408,505	1,696,948	38.5%	2,711,557
Revenue Over / (Under) Expenditures	-	154,447		
McKinney Interceptor System				
Revenues	89,750	37,652	42.0%	52,098
Expenditures	89,750	23,130	25.8%	66,620
Revenue Over / (Under) Expenditures	-	14,521		
Mustang Creek Interceptor System				
Revenues	2,957,305	1,233,101	41.7%	1,724,204
Expenditures	2,957,305	1,209,148	40.9%	1,748,157
Revenue Over / (Under) Expenditures	-	23,953		
Parker Creek Parallel Interceptor System				
Revenues	258,165	107,929	41.8%	150,236
Expenditures	258,165	102,070	39.5%	156,095
Revenue Over / (Under) Expenditures	\$ -	\$ 5,860		

BUDGET SUMMARY

NORTH TEXAS MUNICIPAL WATER DISTRICT

ALL SYSTEMS

BUDGET SUMMARY - BY SYSTEM

FEBRUARY 28, 2023

	Original Budget	YTD Actual	% Of Budget	Remaining Budget
Small Wastewater Treatment Plants				
Revenues	\$ -	\$ -	-	\$ -
Expenditures	-	-	-	-
Revenue Over / (Under) Expenditures	-	-		
Wastewater Pretreatment Program				
Revenues	1,461,610	613,045	41.9%	848,565
Expenditures	1,461,610	550,629	37.7%	910,981
Revenue Over / (Under) Expenditures	-	62,416		
Total - All Systems				
Revenues	677,838,385	286,898,018	42.3%	390,940,367
Expenditures	670,976,265	248,948,592	37.1%	422,027,673
Revenue Over / (Under) Expenditures	\$ 6,862,120	\$ 37,949,426		

SHARED SERVICES FUND

SECTION

SHARED SERVICES COMPARATIVE STATEMENT OF NET POSITION FEBRUARY 28, 2023

	February 28, 2023	September 30, 2022	Increase (Decrease)
ASSETS:			
CURRENT ASSETS:			
Unrestricted Assets:			
Cash and cash equivalents	\$ 12,989,970	11,741,833	\$ 1,248,137
Investments	-	-	-
Interest receivable	-	-	-
Accounts receivable	198,594	1,368,875	(1,170,281)
Contracts receivable	30,000	30,000	-
Due from other funds	705,910	882,611	(176,701)
Prepaid expenses	18,593	763,832	(745,239)
Unbilled receivables	5,286,598	5,286,598	-
Total unrestricted assets	19,229,665	20,073,749	(844,084)
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)
LONG-TERM ASSETS:			
Net capital assets	27,420,664	28,130,805	(710,141)
TOTAL ASSETS	46,650,329	48,879,635	(2,229,306)
DEFERRED OUTFLOWS OF RESOURCES			
Deferred pension outflow	12,717,678	12,717,678	-
Deferred loss on refunding	-	-	-
Deferred OPEB outflow	3,658,839	3,658,839	-
TOTAL DEFERRED OUTFLOWS OF RESOURCES	16,376,517	16,376,517	-
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	63,026,846	65,256,152	(2,229,306)
LIABILITIES:			
CURRENT LIABILITIES:			
Payable from Unrestricted Assets:			
Accounts payable and other liabilities	10,569,257	12,390,814	(1,821,557)
Due to other funds	19,003	987,461	(968,458)
Customer advance payments	-	-	-
Due to cities	4,326,165	-	4,326,165
Accrued interest - notes	-	-	-
Current portion of notes	-	-	-
Total payable from unrestricted assets	14,914,425	13,378,275	1,536,150
Payable from Restricted Assets:			
Accounts payable	-	-	-
Due to other funds	-	-	-
Accrued interest - revenue bonds	-	-	-
Current portion of revenue bonds	-	-	-
Total payable from restricted assets	-	-	-
LONG-TERM LIABILITIES			
Accrued vacation and sick - less current portion	3,576,819	3,576,819	-
Net pension liability	23,356,288	23,356,288	-
Net OPEB liability	6,521,022	6,521,022	-
Deferred compensation	152,500	165,000	(12,500)
Long-term debt - less current portion	-	-	-
Total long-term liabilities	33,606,629	33,619,129	(12,500)
TOTAL LIABILITIES	48,521,054	46,997,404	1,523,650
DEFERRED INFLOWS OF RESOURCES			
Deferred pension inflow	4,898,397	4,898,397	-
Deferred OPEB inflow	1,165,263	1,165,263	-
Deferred insurance proceeds	-	-	-
TOTAL DEFERRED INFLOWS OF RESOURCES	6,063,660	6,063,660	-
TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	54,584,714	53,061,064	1,523,650
NET POSITION:			
Net investment in capital assets	27,420,664	28,805,886	(1,385,222)
Restricted for debt service	-	-	-
Unrestricted	(18,978,532)	(16,610,798)	(2,367,734)
TOTAL NET POSITION	\$ 8,442,132	\$ 12,195,088	\$ (3,752,956)

SHARED SERVICES
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
FOR THE FIVE MONTHS ENDED FEBRUARY 28, 2023

	Current Month	Year to Date
OPERATING REVENUES:		
Service fees	\$ -	-
Deferred charges for services	(847,835)	(4,326,165)
Intragovernmental	6,098,894	30,894,070
Insurance premiums	1,622,041	7,667,874
Other operating revenues	420	26,026
Total operating revenues	<u>6,873,520</u>	<u>34,261,805</u>
OPERATING EXPENSES:		
Personnel	3,948,733	19,988,266
Claims paid	1,426,245	8,008,127
Administrative charges	340,672	708,022
Chemicals	-	-
Other operating supplies	307,119	3,487,756
Electric power	-	34,288
Consulting	144,465	658,121
Maintenance	237,073	919,688
Shared services	-	-
Other operating services	362,512	3,253,588
Total operating expenses excluding depreciation	<u>6,766,819</u>	<u>37,057,856</u>
EXCESS OF REVENUES OVER EXPENSES BEFORE DEPRECIATION	106,701	(2,796,051)
Depreciation expense	210,704	1,050,657
Total depreciation	<u>210,704</u>	<u>1,050,657</u>
OPERATING INCOME (LOSS)	<u>(104,003)</u>	<u>(3,846,708)</u>
NONOPERATING REVENUES (EXPENSES):		
Investment income	11,068	43,826
Miscellaneous revenue (expense)	8,328	45,695
Contribution revenue (expense)	-	-
Gain (loss) on sale of capital assets	-	4,231
Interest expenses - long term debt	-	-
Total nonoperating revenues (expenses)	<u>19,396</u>	<u>93,752</u>
CHANGE IN NET POSITION	(84,607)	(3,752,956)
NET POSITION, BEGINNING BALANCE	<u>8,526,739</u>	<u>12,195,088</u>
NET POSITION, ENDING BALANCE	<u>\$ 8,442,132</u>	<u>\$ 8,442,132</u>

SHARED SERVICES STATEMENT OF CASH FLOWS FOR THE FIVE MONTHS ENDED FEBRUARY 28, 2023

	Current Month	Year to Date
CASH FLOWS FROM OPERATING ACTIVITIES:		
Cash received from customers	\$ -	\$ -
Cash received from other funds	5,861,412	29,396,327
Cash received from (paid to) others	428,723	1,676,879
Cash paid to suppliers for goods and services	(2,966,765)	(16,212,498)
Cash paid for employees for services	(2,530,712)	(13,386,127)
Cash paid to other funds	(5,610)	(32,303)
Net cash provided by operating activities	787,048	1,442,278
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:		
Proceeds from (for) the issuance of bonds	-	-
Cash paid for capital assets	(262,646)	(336,284)
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	(262,646)	(336,284)
CASH FLOWS FROM INVESTING ACTIVITIES:		
Sale and maturity of investments	-	-
Purchase of investments	-	-
Interest received	33,602	142,143
Net cash provided by (used for) investing activities	33,602	142,143
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	558,004	1,248,137
CASH AND CASH EQUIVALENTS - Beginning of year	12,431,966	11,741,833
CASH AND CASH EQUIVALENTS - End of year	<u>\$ 12,989,970</u>	<u>\$ 12,989,970</u>
RECONCILIATION OF TOTAL CASH TO THE STATEMENT OF NET POSITION		
Unrestricted cash and cash equivalents	\$ 12,989,970	\$ 12,989,970
Restricted cash and cash equivalents	-	-
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES:		
Operating income	(104,003)	(3,846,708)
Adjustments to reconcile net income to net cash provided by operating activities:		
Depreciation	210,704	1,050,657
Change in operating assets and liabilities:		
Accounts receivable and deferred billings	(198,594)	1,170,281
Prepaid expenses	(20,292)	745,239
Pension deferred outflows	-	-
OPEB deferred outflows	-	-
Net pension liability	-	-
Pension deferred inflows	-	-
OPEB deferred inflows	-	-
Net OPEB liability	-	-
Due to/from other funds	170,995	(116,676)
Accounts payable, accrued liabilities and developers' deposit	(116,637)	(1,886,680)
Accrued vacation and Accrued sick	-	-
Customer advance payments	(2,960)	-
Due to/from cities	847,835	4,326,165
Total adjustments	891,051	5,288,986
NET CASH PROVIDED BY OPERATING ACTIVITIES	<u>\$ 787,048</u>	<u>\$ 1,442,278</u>
NONCASH TRANSACTION DISCLOSURES		
Gain on disposal of capital assets	\$ -	\$ -
Interest capitalized on construction	-	-
Amortization of bond-related items	-	-
Change in fair value of investments	-	-
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 FEBRUARY 28, 2023

	February 28, 2023	September 30, 2022	Increase (Decrease)
ASSETS:			
CURRENT ASSETS:			
Unrestricted Assets:			
Cash and cash equivalents	\$ 78,806,335	\$ 102,785,315	\$ (23,978,980)
Investments	94,448,768	70,959,076	23,489,692
Interest receivable	-	-	-
Accounts receivable	19,785,904	14,874,067	4,911,837
Contracts receivable	-	-	-
Due from other funds	-	17,839	(17,839)
Prepaid expenses	6,058,431	6,264,461	(206,030)
Unbilled receivables	89,907	89,907	-
Total unrestricted assets	199,189,345	194,990,665	4,198,680
Restricted Assets:			
Cash and cash equivalents	102,011,490	19,624,551	82,386,939
Investments	-	-	-
Contracts receivable	-	-	-
Interest receivable	533,292	591,386	(58,094)
Accounts receivable	-	-	-
Due from other funds	-	7,398,718	(7,398,718)
Total restricted assets	102,544,782	27,614,655	74,930,127
TOTAL CURRENT ASSETS	301,734,127	222,605,320	79,128,807
NONCURRENT ASSETS:			
Restricted Assets:			
Cash and cash equivalents	178,609,597	196,777,793	(18,168,196)
Investments	214,477,541	238,145,742	(23,668,201)
LONG-TERM ASSETS:			
Net capital assets	3,600,251,848	3,567,024,556	33,227,292
TOTAL NONCURRENT ASSETS	3,993,338,986	4,001,948,091	(8,609,105)
TOTAL ASSETS	4,295,073,113	4,224,553,411	70,519,702
DEFERRED OUTFLOWS OF RESOURCES			
Deferred pension outflow	3,829,166	3,829,166	-
Deferred loss on refunding	2,209,729	2,285,469	(75,740)
Deferred OPEB outflow	945,337	945,337	-
TOTAL DEFERRED OUTFLOWS OF RESOURCES	6,984,232	7,059,972	(75,740)
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	4,302,057,345	4,231,613,383	70,443,962
LIABILITIES:			
CURRENT LIABILITIES:			
Payable from Unrestricted Assets:			
Accounts payable and other liabilities	8,783,987	23,030,837	(14,246,850)
Due to other funds	237,010	8,315,134	(8,078,124)
Customer advance payments	-	2,794,342	(2,794,342)
Due to cities	23,531,858	-	23,531,858
Total payable from unrestricted assets	32,552,855	34,140,313	(1,587,458)
Payable from Restricted Assets:			
Accounts payable	55,593,779	67,297,710	(11,703,931)
Due to other funds	-	166,000	(166,000)
Accrued interest on notes	61,479	15,123	46,356
Accrued interest - revenue bonds	44,466,813	7,411,135	37,055,678
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	216,997,071	176,764,968	40,232,103
LONG-TERM LIABILITIES			
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	2,567,715,662	2,573,747,952	(6,032,290)
Total long-term liabilities	2,579,336,164	2,585,368,454	(6,032,290)
TOTAL LIABILITIES	2,828,886,090	2,796,273,735	32,612,355
DEFERRED INFLOWS OF RESOURCES			
Deferred pension inflow	1,171,812	1,171,812	-
Deferred OPEB inflow	283,024	283,024	-
Deferred insurance proceeds	-	-	-
TOTAL DEFERRED INFLOWS OF RESOURCES	1,454,836	1,454,836	-
TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	2,830,340,926	2,797,728,571	32,612,355
NET POSITION:			
Net investment in capital assets	1,130,973,926	1,143,997,144	(13,023,218)
Restricted for debt service	185,273,500	138,538,090	46,735,410
Unrestricted	155,468,993	151,349,578	4,119,415
TOTAL NET POSITION	\$ 1,471,716,419	\$ 1,433,884,812	\$ 37,831,607

FINANCIAL STATEMENTS FOR THE MONTH ENDED: FEBRUARY 28, 2023

WATER SYSTEM**STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
FOR THE FIVE MONTHS ENDED FEBRUARY 28, 2023**

	Current Month	Year to Date
OPERATING REVENUES:		
Water sales, net of surplus	\$ 35,828,143	\$ 179,138,163
Deferred charges for services	(6,032,199)	(23,531,858)
Other operating revenues	59,513	285,817
Total operating revenues	<u>29,855,457</u>	<u>155,892,122</u>
OPERATING EXPENSES:		
Personnel	1,167,156	5,863,269
Chemicals	2,974,872	20,213,467
Other operating supplies	301,939	1,626,558
Electric power	1,287,594	6,786,761
Wholesale water purchases	88,901	3,955,851
Consulting	192,878	437,957
Maintenance	794,220	5,126,853
Shared services	3,700,694	18,590,534
Other operating services	1,547,494	4,326,751
Total operating expenses excluding depreciation	<u>12,055,748</u>	<u>66,928,001</u>
EXCESS OF REVENUES OVER EXPENSES BEFORE DEPRECIATION	17,799,709	88,964,121
Depreciation expense	5,886,798	29,423,985
Total depreciation	<u>5,886,798</u>	<u>29,423,985</u>
OPERATING INCOME (LOSS)	<u>11,912,911</u>	<u>59,540,136</u>
NONOPERATING REVENUES (EXPENSES):		
Investment income	1,045,755	9,545,786
Miscellaneous revenue (expense)	-	-
Grant Income	-	6,554
Contribution revenue (expense)	17,728	17,728
Gain (loss) on sale of capital assets	-	-
Interest expense	(6,281,307)	(31,278,597)
Total nonoperating revenues (expenses)	<u>(5,217,824)</u>	<u>(21,708,529)</u>
CHANGE IN NET POSITION	6,695,087	37,831,607
NET POSITION, BEGINNING BALANCE	<u>1,465,021,332</u>	<u>1,433,884,812</u>
NET POSITION, ENDING BALANCE	<u>\$ 1,471,716,419</u>	<u>\$ 1,471,716,419</u>

WATER SYSTEM

STATEMENT OF CASH FLOWS

FOR THE FIVE MONTHS ENDED FEBRUARY 28, 2023

	Current Month	Year to Date
CASH FLOWS FROM OPERATING ACTIVITIES:		
Cash received from customers	\$ 35,335,409	\$ 174,818,831
Cash received from other funds	-	-
Cash received from (paid to) others	9,628	162,328
Cash paid to suppliers for goods and services	(8,699,759)	(56,243,303)
Cash paid for employees for services	(738,617)	(3,821,534)
Cash paid to other funds	(3,672,850)	(18,558,741)
Net cash provided by operating activities	22,233,811	96,357,581
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:		
Proceeds from (for) the issuance of bonds	-	(10,658)
Cash paid for capital assets	(11,115,337)	(80,718,165)
Proceeds from ECP	-	15,000,000
Interest paid on notes	(66,016)	(133,113)
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	-	6,554
Federal program revenues	-	-
Net cash used for capital and related financing activities	(11,181,353)	(65,844,724)
CASH FLOWS FROM INVESTING ACTIVITIES:		
Sale and maturity of investments	30,268,609	162,878,389
Purchase of investments	(57,306,964)	(159,526,690)
Interest received	1,415,742	6,375,207
Net cash provided by (used for) investing activities	(25,622,613)	9,726,906
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	(14,570,155)	40,239,763
CASH AND CASH EQUIVALENTS - Beginning of year	373,997,577	319,187,659
CASH AND CASH EQUIVALENTS - End of year	<u>\$ 359,427,422</u>	<u>\$ 359,427,422</u>
RECONCILIATION OF TOTAL CASH TO THE STATEMENT OF NET POSITION		
Unrestricted cash and cash equivalents	\$ 78,806,335	\$ 78,806,335
Restricted cash and cash equivalents	280,621,087	280,621,087
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES:		
Operating income	\$ 11,912,911	\$ 59,540,136
Adjustments to reconcile net income to net cash provided by operating activities:		
Depreciation	5,886,798	29,423,985
Change in operating assets and liabilities:		
Accounts receivable and deferred billings	(669,886)	(4,804,489)
Prepaid expenses	(377,206)	206,031
Pension deferred outflows	-	-
OPEB Deferred outflows	-	-
Net pension liability	-	-
Pension deferred inflows	-	-
OPEB Deferred inflows	-	-
Net OPEB liability	-	-
Due to/from other funds	(6,133)	(661,567)
Accounts payable, accrued liabilities and developers' deposit	(544,872)	(8,084,031)
Accrued vacation and Accrued sick	-	-
Customer advance payments	-	(2,794,342)
Due to/from cities	6,032,199	23,531,858
Total adjustments	10,320,900	36,817,445
NET CASH PROVIDED BY OPERATING ACTIVITIES	<u>\$ 22,233,811</u>	<u>\$ 96,357,581</u>
NONCASH TRANSACTION DISCLOSURES		
Gain on disposal of capital assets	\$ -	\$ -
Interest capitalized on construction	-	-
Amortization of bond-related items	(1,191,308)	(5,956,551)
Change in fair value of investments	832,359	(2,065,308)
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 FEBRUARY 28, 2023

	February 28, 2023	September 30, 2022	Increase (Decrease)
ASSETS:			
CURRENT ASSETS:			
Unrestricted Assets:			
Cash and cash equivalents	\$ 15,537,154	\$ 8,477,658	\$ 7,059,496
Investments	1,953,694	2,237,202	(283,508)
Accounts receivable	779,484	2,305,171	(1,525,687)
Due from other funds	-	221,323	(221,323)
Prepaid expenses	742,060	978,529	(236,469)
Unbilled receivables	1,518,013	1,518,013	-
Total unrestricted assets	20,530,405	15,737,896	4,792,509
Restricted Assets:			
Cash and cash equivalents	22,547,181	12,840,350	9,706,831
Interest receivable	203,051	253,508	(50,457)
Due from other funds	-	1,754,837	(1,754,837)
Total restricted assets	22,750,232	14,848,695	7,901,537
TOTAL CURRENT ASSETS	43,280,637	30,586,591	12,694,046
NONCURRENT ASSETS:			
Restricted Assets:			
Cash and cash equivalents	218,053,996	257,250,212	(39,196,216)
Investments	122,289,264	128,306,592	(6,017,328)
LONG-TERM ASSETS:			
Net capital assets	727,601,659	681,173,471	46,428,188
TOTAL NONCURRENT ASSETS	1,067,944,919	1,066,730,275	1,214,644
TOTAL ASSETS	1,111,225,556	1,097,316,866	13,908,690
DEFERRED OUTFLOWS OF RESOURCES			
Deferred pension outflow	4,326,455	4,326,455	-
Deferred loss on refunding	1,418,228	1,547,597	(129,369)
Deferred OPEB outflow	1,009,352	1,009,352	-
TOTAL DEFERRED OUTFLOWS OF RESOURCES	6,754,035	6,883,404	(129,369)
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	1,117,979,591	1,104,200,270	13,779,321
LIABILITIES:			
CURRENT LIABILITIES:			
Payable from Unrestricted Assets:			
Accounts payable and accrued liabilities	2,694,424	4,023,782	(1,329,358)
Due to other funds	94,074	1,899,012	(1,804,938)
Customer advance payments	7,826,849	5,401,170	2,425,679
Due to cities	5,533,534	-	5,533,534
Total payable from unrestricted assets	16,148,881	11,323,964	4,824,917
Payable from Restricted Assets:			
Accounts payable	18,786,879	28,299,947	(9,513,068)
Due to other funds	-	65,758	(65,758)
Accrued interest on notes	46,110	15,123	30,987
Accrued interest - revenue bonds	3,637,905	4,850,541	(1,212,636)
Current portion of notes payable	15,000,000	5,000,000	10,000,000
Current portion of revenue bonds	22,345,000	22,345,000	-
Total payable from restricted assets	59,815,894	60,576,369	(760,475)
LONG-TERM LIABILITIES:			
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	856,050,869	856,977,549	(926,680)
Total long-term liabilities	867,286,971	868,213,651	(926,680)
TOTAL LIABILITIES	943,251,746	940,113,984	3,137,762
DEFERRED INFLOWS OF RESOURCES			
Deferred pension inflow	1,674,751	1,674,751	-
Deferred OPEB inflow	339,570	339,570	-
TOTAL DEFERRED INFLOWS OF RESOURCES	2,014,321	2,014,321	-
TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	945,266,067	942,128,305	3,137,762
NET POSITION:			
Net investment in capital assets	122,372,467	122,962,462	(589,995)
Restricted for debt service	53,874,149	42,610,187	11,263,962
Unrestricted	(3,533,092)	(3,500,684)	(32,408)
TOTAL NET POSITION	\$ 172,713,524	\$ 162,071,965	\$ 10,641,559

FINANCIAL STATEMENTS FOR THE MONTH ENDED: FEBRUARY 28, 2023

**REGIONAL WASTEWATER SYSTEM
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
FOR THE FIVE MONTHS ENDED FEBRUARY 28, 2023**

	Current Month	Year to Date
OPERATING REVENUES:		
Charges for services	\$ 8,071,181	\$ 40,255,801
Deferred charges for services	(825,472)	(5,533,534)
Other Operating revenues	12,661	80,276
Total operating revenue	<u>7,258,370</u>	<u>34,802,543</u>
OPERATING EXPENSES:		
Personnel	1,151,187	5,912,761
Chemicals	449,486	2,031,331
Other operating supplies	379,722	1,689,045
Electric power	44,578	1,101,213
Consulting	13,267	59,852
Maintenance	162,364	427,983
Shared services	909,433	4,630,895
Other operating services	700,846	3,654,791
Total operating expenses excluding depreciation	<u>3,810,883</u>	<u>19,507,871</u>
EXCESS OF REVENUES OVER EXPENSES BEFORE DEPRECIATION	<u>3,447,487</u>	<u>15,294,672</u>
Depreciation expense	<u>1,023,957</u>	<u>5,159,458</u>
Total depreciation	<u>1,023,957</u>	<u>5,159,458</u>
OPERATING INCOME (LOSS)	<u>2,423,530</u>	<u>10,135,214</u>
NONOPERATING REVENUES (EXPENSES):		
Investment income	1,111,488	6,181,431
Miscellaneous revenue (expense)	-	-
Contributions revenue (expense)	-	-
Gain (loss) on sale of capital assets	-	-
Interest expense	(1,099,283)	(5,422,494)
Arbitrage rebate and service fees	-	(252,592)
Total nonoperating revenue (expenses)	<u>12,205</u>	<u>506,345</u>
CHANGE IN NET POSITION	<u>2,435,735</u>	<u>10,641,559</u>
NET POSITION, BEGINNING BALANCE	<u>170,277,789</u>	<u>162,071,965</u>
NET POSITION, ENDING BALANCE	<u>\$ 172,713,524</u>	<u>\$ 172,713,524</u>

**REGIONAL WASTEWATER SYSTEM
STATEMENT OF CASH FLOWS
FOR THE FIVE MONTHS ENDED FEBRUARY 28, 2023**

	Current Month	Year to Date
CASH FLOWS FROM OPERATING ACTIVITIES:		
Cash received from customers	\$ 6,838,078	\$ 44,208,374
Cash received from other funds	39,151	201,311
Cash received from (paid to) others	12,418	79,025
Cash paid to suppliers for goods and services	(2,311,990)	(11,074,558)
Cash paid for employee services	(724,753)	(3,846,053)
Cash paid to other funds	(1,159,993)	(5,666,737)
Net cash provided by operating activities	2,692,911	23,901,362
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:		
Proceeds from the issuance of bonds	-	-
Proceeds from ECP	-	10,000,000
Cash paid for capital assets	(14,536,118)	(61,453,861)
Interest paid on notes	(59,178)	(125,643)
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	(14,595,296)	(58,855,315)
CASH FLOWS FROM INVESTING ACTIVITIES:		
Sale and maturity of investments	13,497,692	55,023,238
Purchase of investments	(20,696,833)	(47,041,795)
Interest received	1,013,097	4,542,621
Net cash provided by (used for) investing activities	(6,186,044)	12,524,064
NET INCREASE (DECREASE) IN CASH	(18,088,429)	(22,429,889)
CASH AND CASH EQUIVALENTS - Beginning of year	274,226,760	278,568,220
CASH AND CASH EQUIVALENTS - End of year	<u>\$ 256,138,331</u>	<u>\$ 256,138,331</u>
RECONCILIATION OF TOTAL CASH TO THE STATEMENT OF NET POSITION		
Unrestricted cash and cash equivalents	\$ 15,537,154	\$ 15,537,154
Restricted cash and cash equivalents	240,601,177	240,601,177
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES:		
Operating income	\$ 2,423,530	\$ 10,135,214
Adjustments to reconcile net income to net cash provided by operating activities:		
Depreciation	1,023,957	5,159,458
Change in operating assets and liabilities:		
Accounts receivable and deferred billings	(714,059)	1,576,144
Prepaid expense	(66,387)	236,469
Pension deferred outflows	-	-
OPEB deferred outflows	-	-
Net pension liability	-	-
Pension deferred inflows	-	-
OPEB deferred inflows	-	-
Net OPEB liability	-	-
Due to/from other funds	(11,355)	171,222
Accounts payable, accrued liabilities and developers' deposits	(331,929)	(1,336,358)
Accrued vacation and Accrued sick	-	-
Customers advance payments	(456,318)	2,425,679
Due to/from Cities	825,472	5,533,534
Total adjustments	269,381	13,766,148
Net cash provided by operating activities	<u>\$ 2,692,911</u>	<u>\$ 23,901,362</u>
NONCASH TRANSACTION DISCLOSURES		
Gain (loss) on disposal of capital assets	\$ 29,091	\$ 29,091
Interest capitalized on construction	-	-
Amortization of bond-related items	(159,461)	(797,311)
Change in fair value of investments	71,836	(852,287)
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 FEBRUARY 28, 2023

	February 28, 2023	September 30, 2022	Increase (Decrease)
ASSETS:			
CURRENT ASSETS:			
Unrestricted Assets:			
Cash and cash equivalents	\$ 11,702,178	\$ 8,878,792	\$ 2,823,386
Investments	3,804,140	4,269,554	(465,414)
Accounts receivable	305,145	291,951	13,194
Due from other funds	74,645	413,624	(338,979)
Prepaid expenses	12,730	437,501	(424,771)
Unbilled receivables	1,072,861	1,072,861	-
Total unrestricted assets	16,971,699	15,364,283	1,607,416
Restricted Assets:			
Cash and cash equivalents	4,023,694	708,169	3,315,525
Interest receivable	7,315	1,910	5,405
Due from other funds	-	2,086,137	(2,086,137)
Unbilled receivables	8,645,797	8,645,797	-
Total restricted assets	12,676,806	11,442,013	1,234,793
TOTAL CURRENT ASSETS	29,648,505	26,806,296	2,842,209
NONCURRENT ASSETS:			
Restricted assets:			
Cash and cash equivalents	24,695,878	26,263,501	(1,567,623)
Investments	3,422,234	2,424,820	997,414
LONG-TERM ASSETS:			
Net capital assets	120,398,348	120,750,835	(352,487)
TOTAL NONCURRENT ASSETS	148,516,460	149,439,156	(922,696)
TOTAL ASSETS	178,164,965	176,245,452	1,919,513
DEFERRED OUTFLOWS OF RESOURCES			
Deferred pension outflow	3,947,821	3,947,821	-
Deferred loss on refundings	843,427	957,423	(113,996)
Deferred OPEB outflow	784,183	784,183	-
TOTAL DEFERRED OUTFLOWS OF RESOURCES	5,575,431	5,689,427	(113,996)
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	183,740,396	181,934,879	1,805,517
LIABILITIES:			
CURRENT LIABILITIES:			
Payable from Unrestricted Assets:			
Accounts payable and other liabilities	1,646,374	3,207,245	(1,560,871)
Due to other funds	18,679	2,135,423	(2,116,744)
Customer advance payments	2,213,222	1,678,263	534,959
Due to Cities	4,223,794	-	4,223,794
Total payable from unrestricted assets	8,102,069	7,020,931	1,081,138
Payable from Restricted Assets:			
Accounts payable	17,967,944	17,606,023	361,921
Accrued landfill closure and post-closure care cost	6,129,670	6,129,670	-
Accrued interest payable on revenue bonds	1,005,316	167,553	837,763
Current portion of revenue bonds	3,705,000	3,705,000	-
Total payable from restricted assets	28,807,930	27,608,246	1,199,684
LONG-TERM LIABILITIES:			
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	48,953,394	49,132,400	(179,006)
Total long-term liabilities	60,839,101	61,018,107	(179,006)
TOTAL LIABILITIES	97,749,100	95,647,284	2,101,816
DEFERRED INFLOWS OF RESOURCES			
Deferred pension inflow	1,502,709	1,502,709	-
Deferred OPEB inflow	279,025	279,025	-
TOTAL DEFERRED INFLOWS OF RESOURCES	1,781,734	1,781,734	-
TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	99,530,834	97,429,018	2,101,816
NET POSITION:			
Net investment in capital assets	75,285,954	78,626,177	(3,340,223)
Restricted for debt service	6,473,288	3,955,642	2,517,646
Unrestricted	2,450,320	1,924,042	526,278
TOTAL NET POSITION	\$ 84,209,562	\$ 84,505,861	\$ (296,299)

FINANCIAL STATEMENTS FOR THE MONTH ENDED: FEBRUARY 28, 2023

**REGIONAL SOLID WASTE SYSTEM
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
FOR THE FIVE MONTHS ENDED FEBRUARY 28, 2023**

	Current Month	Year to Date
OPERATING REVENUES:		
Charges for services	\$ 3,315,541	\$ 16,451,824
Deferred charges for services	(909,498)	(4,223,794)
Other operating revenues	424,474	1,448,346
Total operating revenue	<u>2,830,517</u>	<u>13,676,376</u>
OPERATING EXPENSES:		
Personnel	1,007,913	5,274,637
Chemicals	1,000	8,246
Other operating supplies	421,029	2,165,181
Electric power	22,026	81,118
Consulting	57,681	121,915
Maintenance	31,343	204,281
Shared services	273,120	1,388,059
Other operating services	279,919	1,674,934
Total operating expenses excluding depreciation	<u>2,094,031</u>	<u>10,918,371</u>
EXCESS OF REVENUES OVER EXPENSES BEFORE DEPRECIATION	736,486	2,758,005
Depreciation expense	<u>538,678</u>	<u>2,698,670</u>
Total depreciation	<u>538,678</u>	<u>2,698,670</u>
OPERATING INCOME (LOSS)	<u>197,808</u>	<u>59,335</u>
NONOPERATING REVENUES (EXPENSES)		
Investment income	84,366	417,119
Miscellaneous revenue (expense)	-	-
Contribution revenue (expense)	-	-
Gain (loss) on sale of capital assets	-	-
Interest expense - long term debt	(154,550)	(772,753)
Total nonoperating revenue (expenses)	<u>(70,184)</u>	<u>(355,634)</u>
CHANGE IN NET POSITION	<u>127,624</u>	<u>(296,299)</u>
NET POSITION, BEGINNING BALANCE	<u>84,081,938</u>	<u>84,505,861</u>
NET POSITION, ENDING BALANCE	<u>\$ 84,209,562</u>	<u>\$ 84,209,562</u>

**REGIONAL SOLID WASTE SYSTEM
STATEMENT OF CASH FLOWS
FOR THE FIVE MONTHS ENDED FEBRUARY 28, 2023**

	Current Month	Year to Date
CASH FLOWS FROM OPERATING ACTIVITIES:		
Cash received from customers	\$ 3,018,708	\$ 16,009,427
Cash received from other funds	321,443	1,564,321
Cash received from (paid to) others	377,393	1,262,175
Cash paid to suppliers for goods and services	(1,372,635)	(7,183,137)
Cash paid for employee services	(681,744)	(3,587,745)
Cash paid to other funds	(264,213)	(1,394,612)
Net cash provided by operating activities	1,398,952	6,670,429
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:		
Proceeds from (for) the issuance of bonds	-	(14,443)
Cash paid for capital assets	(1,493,598)	(2,252,113)
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	(1,493,598)	(2,252,113)
CASH FLOWS FROM INVESTING ACTIVITIES:		
Sale and maturity of investments	199,911	4,112,440
Purchases of investments	(2,215,411)	(4,566,161)
Interest received	142,156	606,693
Net cash provided by (used for) investing activities	(1,873,344)	152,972
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	(1,967,990)	4,571,288
CASH AND CASH EQUIVALENTS - Beginning of year	42,389,740	35,850,462
CASH AND CASH EQUIVALENTS - End of year	<u>\$ 40,421,750</u>	<u>\$ 40,421,750</u>
RECONCILIATION OF TOTAL CASH TO THE STATEMENT OF NET POSITION		
Unrestricted cash and cash equivalents	\$ 11,702,178	\$ 11,702,178
Restricted cash and cash equivalents	28,719,572	28,719,572
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES:		
Operating income	\$ 197,808	\$ 59,335
Adjustments to reconcile net income to net cash provided by operating activities:		
Depreciation	538,678	2,698,670
Change in operating assets and liabilities:		
Accounts receivable and deferred billings	(54,184)	(18,599)
Prepaid expense	(8,138)	424,771
Pension deferred outflows	-	-
OPEB deferred outflows	-	-
Net pension liability	-	-
Pension deferred inflows	-	-
OPEB deferred inflows	-	-
Net OPEB liability	-	-
Due to/from other funds	39,090	308,372
Accounts payable, accrued liabilities and developers' deposits	(223,800)	(1,560,873)
Accrued vacation and Accrued sick	-	-
Landfill liability	-	-
Customers advance payments	-	534,959
Due to Cities	909,498	4,223,794
Total adjustments	1,201,144	6,611,094
Net cash provided by operating activities	<u>\$ 1,398,952</u>	<u>\$ 6,670,429</u>
NONCASH TRANSACTION DISCLOSURES		
Change in landfill liability	\$ -	\$ -
Gain (loss) on disposal of capital assets	-	-
Interest capitalized on construction	-	-
Amortization of bond-related items	(13,003)	(65,010)
Change in fair value of investments	7,000	(51,890)
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
FEBRUARY 28, 2023

	February 28, 2023	September 30, 2022	Increase (Decrease)
ASSETS:			
CURRENT ASSETS:			
Current Assets:			
Cash and cash equivalents	\$ 9,511,210	\$ 5,970,854	\$ 3,540,356
Investments	1,589,669	2,023,119	(433,450)
Accounts receivable	603,812	573,922	29,890
Due from other funds	1,743	3,854	(2,111)
Prepaid expenses	78,384	131,387	(53,003)
Unbilled receivables	270,766	270,766	-
Total unrestricted assets	12,055,584	8,973,902	3,081,682
Restricted Assets:			
Cash and cash equivalents	15,154,742	9,181,928	5,972,814
Investments	-	-	-
Interest receivable	103,720	108,952	(5,232)
Due from other funds	-	392,380	(392,380)
Total restricted assets	15,258,462	9,683,260	5,575,202
TOTAL CURRENT ASSETS	27,314,046	18,657,162	8,656,884
NONCURRENT ASSETS:			
Restricted assets:			
Cash and cash equivalents	62,506,705	51,618,802	10,887,903
Investments	58,802,787	86,693,218	(27,890,431)
LONG-TERM ASSETS:			
Net capital assets	439,027,946	424,695,349	14,332,597
TOTAL NONCURRENT ASSETS	560,337,438	563,007,369	(2,669,931)
TOTAL ASSETS	587,651,484	581,664,531	5,986,953
DEFERRED OUTFLOWS OF RESOURCES			
Deferred pension inflow	525,092	525,092	-
Deferred loss on refundings	1,303,276	1,425,568	(122,292)
Deferred OPEB inflow	189,154	189,154	-
TOTAL DEFERRED OUTFLOWS OF RESOURCES	2,017,522	2,139,814	(122,292)
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	589,669,006	583,804,345	5,864,661
LIABILITIES:			
CURRENT LIABILITIES:			
Payable from Unrestricted Assets:			
Accounts payable and other liabilities	1,586,328	2,267,963	(681,635)
Due to other funds	47,710	554,341	(506,631)
Customer advance payments	3,921,890	2,837,034	1,084,856
Due to cities	2,547,847	-	2,547,847
Total payable from unrestricted assets	8,103,775	5,659,338	2,444,437
Payable from Restricted Assets:			
Accounts payable	7,383,131	12,661,114	(5,277,983)
Due to other funds	-	47,576	(47,576)
Accrued interest on notes	36,888	21,173	15,715
Accrued interest - revenue bonds	3,311,991	4,415,989	(1,103,998)
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	38,062,010	39,475,852	(1,413,842)
LONG-TERM LIABILITIES:			
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	378,256,972	379,355,066	(1,098,094)
Total long-term liabilities	379,874,137	380,972,231	(1,098,094)
TOTAL LIABILITIES	426,039,922	426,107,421	(67,499)
DEFERRED INFLOWS OF RESOURCES			
Deferred pension inflow	166,622	166,622	-
Deferred OPEB inflow	50,528	50,528	-
TOTAL DEFERRED INFLOWS OF RESOURCES	217,150	217,150	-
TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	426,257,072	426,324,571	(67,499)
NET POSITION:			
Net investment in capital assets	131,099,986	133,084,509	(1,984,523)
Restricted for debt service	29,480,208	22,200,770	7,279,438
Unrestricted	2,831,740	2,194,495	637,245
TOTAL NET POSITION	\$ 163,411,934	\$ 157,479,774	\$ 5,932,160

UPPER EAST FORK INTERCEPTOR SYSTEM
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
FOR THE FIVE MONTHS ENDED FEBRUARY 28, 2023

	Current Month	Year to Date
OPERATING REVENUES:		
Charges for services	\$ 4,088,210	\$ 20,373,526
Deferred charges for services	(587,054)	(2,547,847)
Other operating revenues	5	6,230
Total operating revenue	<u>3,501,161</u>	<u>17,831,909</u>
OPERATING EXPENSES:		
Personnel	221,787	1,122,776
Chemicals	312,864	1,669,698
Other operating supplies	22,362	215,946
Electric power	41,582	470,865
Consulting	276	152,306
Maintenance	59,992	542,760
Shared services	422,169	2,079,403
Other operating services	4,879	(47,717)
Total operating expenses excluding depreciation	<u>1,085,911</u>	<u>6,206,037</u>
EXCESS OF REVENUES OVER EXPENSES BEFORE DEPRECIATION	2,415,250	11,625,872
Depreciation expense	<u>669,180</u>	<u>3,346,103</u>
Total depreciation	<u>669,180</u>	<u>3,346,103</u>
OPERATING INCOME (LOSS)	<u>1,746,070</u>	<u>8,279,769</u>
NONOPERATING REVENUES (EXPENSES):		
Investment income	440,572	2,305,550
Miscellaneous revenue (expense)	-	-
Contribution revenue (expense)	-	-
Gain (loss) on sale of capital assets	-	-
Interest expense	(945,724)	(4,653,159)
Total nonoperating revenue (expenses)	<u>(505,152)</u>	<u>(2,347,609)</u>
CHANGE IN NET POSITION	<u>1,240,918</u>	<u>5,932,160</u>
NET POSITION, BEGINNING BALANCE	<u>162,171,016</u>	<u>157,479,774</u>
NET POSITION, ENDING BALANCE	<u>\$ 163,411,934</u>	<u>\$ 163,411,934</u>

UPPER EAST FORK INTERCEPTOR SYSTEM
STATEMENT OF CASH FLOWS
FOR THE FIVE MONTHS ENDED FEBRUARY 28, 2023

	Current Month	Year to Date
CASH FLOWS FROM OPERATING ACTIVITIES:		
Cash received from customers	\$ 3,485,130	\$ 21,427,565
Cash received from other funds	4,193	17,977
Cash received from (paid to) others	-	6,205
Cash paid to suppliers for goods and services	(804,849)	(4,188,663)
Cash paid for employee services	(146,800)	(765,521)
Cash paid to other funds	(373,372)	(2,020,630)
Net cash provided by operating activities	2,164,302	14,476,933
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:		
Proceeds from issuance of bonds	-	-
Proceeds from ECP	-	5,000,000
Cash paid for capital assets	(3,556,126)	(23,027,422)
Interest paid on notes	(43,398)	(93,260)
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	(3,599,524)	(24,744,666)
CASH FLOWS FROM INVESTING ACTIVITIES:		
Sale and maturity of investments	13,214,202	68,778,517
Purchases of investments	(6,658,826)	(39,579,326)
Interest received	329,136	1,469,615
Net cash provided by (used for) investing activities	6,884,512	30,668,806
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	5,449,290	20,401,073
CASH AND CASH EQUIVALENTS - Beginning of year	81,723,367	66,771,584
CASH AND CASH EQUIVALENTS - End of year	<u>\$ 87,172,657</u>	<u>\$ 87,172,657</u>
RECONCILIATION OF TOTAL CASH TO THE STATEMENT OF NET POSITION		
Unrestricted cash and cash equivalents	\$ 9,511,210	\$ 9,511,210
Restricted cash and cash equivalents	77,661,447	77,661,447
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES:		
Operating income	\$ 1,746,070	\$ 8,279,769
Adjustments to reconcile net income to net cash provided by operating activities:		
Depreciation	669,180	3,346,103
Change in operating assets and liabilities:		
Accounts receivable and deferred billings	(536,216)	(24,659)
Prepaid expense	(11,840)	53,003
Pension deferred outflows	-	-
OPEB deferred outflows	-	-
Net pension liability	-	-
Pension deferred inflows	-	-
OPEB deferred inflows	-	-
Net OPEB liability	-	-
Due to/from other funds	15,037	(112,140)
Account payable, accrued liabilities and developers' deposits	(304,983)	(697,846)
Accrued vacation and Accrued sick	-	-
Customers advance payments	-	1,084,856
Due to Cities	587,054	2,547,847
Total adjustments	418,232	6,197,164
Net cash provided by operating activities	<u>\$ 2,164,302</u>	<u>\$ 14,476,933</u>
NONCASH TRANSACTION DISCLOSURES		
Gain (loss) on disposal of capital assets	\$ -	\$ -
Interest capitalized on construction	-	-
Amortization of bond-related items	(195,161)	(975,802)
Change in fair value of investments	10,611	(701,152)
Change in liabilities related to capital assets	-	-
Change in actuarial value of net pension assets/liability	-	-
Refunding bonds issued	-	-
Refunding proceeds deposited in escrow	-	-

SMALL SYSTEMS

SECTION

SMALL SYSTEMS
COMPARATIVE STATEMENT OF NET POSITION
FEBRUARY 28, 2023

	February 28, 2023	September 30, 2022	Increase (Decrease)
ASSETS:			
CURRENT ASSETS:			
Unrestricted Assets:			
Cash and cash equivalents	\$ 12,930,102	\$ 8,855,639	\$ 4,074,463
Investments	-	-	-
Accounts receivable	1,331,311	893,579	437,732
Due from other funds	22,967	622,963	(599,996)
Prepaid expenses	397,526	503,078	(105,552)
Unbilled receivables	415,856	415,856	-
Total unrestricted assets	15,097,762	11,291,115	3,806,647
Restricted Assets:			
Cash and cash equivalents	15,672,722	7,863,940	7,808,782
Investments	-	-	-
Interest receivable	77,259	37,525	39,734
Due from other funds	-	895,754	(895,754)
Total restricted assets	15,749,981	8,797,219	6,952,762
TOTAL CURRENT ASSETS	30,847,743	20,088,334	10,759,409
NONCURRENT ASSETS:			
Restricted Assets:			
Cash and cash equivalents	77,234,029	139,271,319	(62,037,290)
Investments	78,708,233	23,981,863	54,726,370
LONG-TERM ASSETS:			
Net capital assets	264,641,426	259,785,671	4,855,755
TOTAL NONCURRENT ASSETS	420,583,688	423,038,853	(2,455,165)
TOTAL ASSETS	451,431,431	443,127,187	8,304,244
DEFERRED OUTFLOWS OF RESOURCES			
Deferred pension outflow	1,749,467	1,749,467	-
Deferred loss on refunding	882,693	1,004,031	(121,338)
Deferred OPEB outflow	531,102	531,102	-
TOTAL DEFERRED OUTFLOWS OF RESOURCES	3,163,262	3,284,600	(121,338)
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	454,594,693	446,411,787	8,182,906
LIABILITIES:			
CURRENT LIABILITIES:			
Payable from Unrestricted Assets:			
Accounts payable and other liabilities	5,902,665	6,606,963	(704,298)
Due to other funds	70,319	1,180,393	(1,110,074)
Customer advance payments	5,166,306	1,952,237	3,214,069
Current notes payable	-	-	-
Due to cities	2,112,393	-	2,112,393
Total payable from unrestricted assets	13,251,683	9,739,593	3,512,090
Payable from Restricted Assets:			
Accounts payable	2,181,268	3,600,073	(1,418,805)
Due to other funds	-	14,023	(14,023)
Accrued interest - revenue bonds	3,109,047	2,492,474	616,573
Current portion of revenue bonds	15,640,000	15,640,000	-
Total payable from restricted assets	20,930,315	21,746,570	(816,255)
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	304,687,908	305,231,849	(543,941)
Total long-term liabilities	309,401,274	309,945,215	(543,941)
TOTAL LIABILITIES	343,583,272	341,431,378	2,151,894
DEFERRED INFLOWS OF RESOURCES			
Deferred pension inflow	623,888	623,888	-
Deferred OPEB inflow	166,062	166,062	-
Deferred Grant Income	1,000,000	1,000,000	-
TOTAL DEFERRED INFLOWS OF RESOURCES	1,789,950	1,789,950	-
TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	345,373,222	343,221,328	2,151,894
NET POSITION:			
Net investments in capital assets	76,625,591	78,344,692	(1,719,101)
Restricted for debt service	34,972,548	27,516,992	7,455,556
Unrestricted	(2,376,668)	(2,671,225)	294,557
TOTAL NET POSITION	\$ 109,221,471	\$ 103,190,459	\$ 6,031,012

SMALL SYSTEMS
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
FOR THE FIVE MONTHS ENDED FEBRUARY 28, 2023

	Current Month	Year to Date
OPERATING REVENUES:		
Charges for services	\$ 4,726,789	\$ 23,746,692
Deferred charges for services	(138,346)	(2,112,393)
Other operating revenues	28,738	161,792
Total operating revenue	<u>4,617,181</u>	<u>21,796,091</u>
OPERATING EXPENSES:		
Personnel	621,540	3,157,809
Chemicals	173,581	849,068
Other operating supplies	221,254	782,380
Electric power	330,168	1,045,343
Consulting	4,957	46,132
Maintenance	34,236	126,466
Shared Services	511,562	2,858,355
Other operating services	464,179	2,251,201
Total operating expenses excluding depreciation	<u>2,361,477</u>	<u>11,116,754</u>
EXCESS OF REVENUES OVER EXPENSES BEFORE DEPRECIATION	2,255,704	10,679,337
Depreciation expense	710,252	3,538,082
Total depreciation	<u>710,252</u>	<u>3,538,082</u>
OPERATING INCOME (LOSS)	<u>1,545,452</u>	<u>7,141,255</u>
NONOPERATING REVENUES (EXPENSES):		
Investment income	530,916	2,822,432
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)	(3,932,675)
Total nonoperating revenue (expenses)	<u>(420,910)</u>	<u>(1,110,243)</u>
CHANGE IN NET POSITION	<u>1,124,542</u>	<u>6,031,012</u>
NET POSITION, BEGINNING BALANCE	<u>108,096,929</u>	<u>103,190,459</u>
NET POSITION, ENDING BALANCE	<u>\$ 109,221,471</u>	<u>\$ 109,221,471</u>

SMALL SYSTEMS
STATEMENT OF CASH FLOWS
FOR THE FIVE MONTHS ENDED FEBRUARY 28, 2023

	Current Month	Year to Date
CASH FLOWS FROM OPERATING ACTIVITIES:		
Cash received from customers	\$ 4,580,527	\$ 26,542,882
Cash received from other funds	-	-
Cash received from (paid to) others	-	18,110
Cash paid to suppliers for goods and services	(1,192,297)	(5,781,443)
Cash paid for employee services	(383,315)	(2,025,524)
Cash paid to other funds	(750,161)	(3,506,914)
Net cash provided by operating activities	2,254,754	15,247,111
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:		
Proceeds from (for) the issuance of bonds	-	-
Cash paid for capital assets	(4,046,279)	(9,838,867)
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	(4,046,279)	(13,577,575)
CASH FLOWS FROM INVESTING ACTIVITIES:		
Sale and maturity of investments	1,976,989	11,426,316
Purchase of investments	(9,612,036)	(65,519,313)
Interest received	420,368	2,269,416
Net cash provided by (used for) investing activities	(7,214,679)	(51,823,581)
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	(9,006,204)	(50,154,045)
CASH AND CASH EQUIVALENTS - Beginning of year	114,843,057	155,990,898
CASH AND CASH EQUIVALENTS - End of year	<u>\$ 105,836,853</u>	<u>\$ 105,836,853</u>
RECONCILIATION OF TOTAL CASH TO THE STATEMENT OF NET POSITION		
Unrestricted cash and cash equivalents	\$ 12,930,102	\$ 12,930,102
Restricted cash and cash equivalents	92,906,751	92,906,751
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES:		
Operating income	\$ 1,545,452	7,141,255
Adjustments to reconcile net income to net cash provided by operating activities:		
Depreciation	710,252	3,538,082
Change in operating assets and liabilities:		
Accounts receivable and deferred billings	(52,842)	(477,464)
Prepaid expense	(33,303)	105,550
Pension deferred outflows	-	-
OPEB deferred outflows	-	-
Net pension liability	-	-
Pension deferred inflows	-	-
OPEB deferred inflows	-	-
Net OPEB liability	-	-
Due to/from other funds	(97,715)	385,679
Accts payable, accrued liabilities and developers deposits	156,571	(772,456)
Accrued vacation and Accrued sick	-	-
Customers advance payments	(112,007)	3,214,072
Due to Cities	138,346	2,112,393
Total adjustments	709,302	8,105,856
Net cash provided by operating activities	<u>\$ 2,254,754</u>	<u>\$ 15,247,111</u>
NONCASH TRANSACTION DISCLOSURES		
Gain (loss) on disposal of capital assets	\$ -	\$ -
Interest capitalized on construction	-	-
Amortization of bond-related items	(84,523)	(422,604)
Change in fair value of investments	69,914	(154,109)
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 FEBRUARY 28, 2023

FUND	INVESTMENTS		
	CASH	AT COST	TOTAL
CONSTRUCTION FUNDS:			
Regional Water System - Capital Improvement Fund	\$ 30,306.83	\$ 115,399,090.02	\$ 115,429,396.85
Regional Water System - 2015	-	2,092,915.91	2,092,915.91
Regional Water System - 2016	0.03	8,659,894.28	8,659,894.31
Regional Water System - 2017 SWIFT - LBCR	-	1,178,726.56	1,178,726.56
Regional Water System - 2017 SWIFT - TRT & DIST	66,851	831,548.20	898,399.20
Regional Water System - 2018 SWIFT - LBCR	-	2,893,184.29	2,893,184.29
Regional Water System - 2018 SWIFT - TRT & DIST	17.33	15,354,292.50	15,354,309.83
Regional Water System - 2018A SWIFT - LBCR	-	3,964,450.49	3,964,450.49
Regional Water System - 2018A SWIFT - TRT & DIST	-	21,517,065.57	21,517,065.57
Regional Water System - 2019 SWIFT - LBCR	-	18,212,166.95	18,212,166.95
Regional Water System - 2019 SWIFT - TRT & DIST	-	41,461.49	41,461.49
Regional Water System - 2019 SWIFT - CNST/ESC	-	23,075,943.32	23,075,943.32
Regional Water System - 2019	(66,851.00)	60,376,469.72	60,309,618.72
Regional Water System - 2021	-	26,015,761.95	26,015,761.95
Regional Water System - 2018 SWIFT - WORKING CAPITAL	-	35,032,835.70	35,032,835.70
Regional Water System - 2018A SWIFT - WORKING CAPITAL	-	15,800,461.86	15,800,461.86
Regional Wastewater System - Capital Improvement Fund	-	3,274,545.59	3,274,545.59
Regional Wastewater System - 2016	-	708,676.76	708,676.76
Regional Wastewater System - 2017	-	87,474.55	87,474.55
Regional Wastewater System - 2018	-	1,953,112.37	1,953,112.37
Regional Wastewater System - 2019	-	5,039,771.08	5,039,771.08
Regional Wastewater System - 2020A	-	6,522,905.21	6,522,905.21
Regional Wastewater System - 2021A	-	9,941,534.50	9,941,534.50
Regional Wastewater System - 2020 CWSRF	-	163,639,731.91	163,639,731.91
Regional Wastewater System - 2021 CWSRF	-	240,093.10	240,093.10
Regional Wastewater System - 2020 CWSRF - CNST/ESC	-	76,219,134.79	76,219,134.79
Regional Wastewater System - 2021 CWSRF - CNST/ESC	-	35,386,109.53	35,386,109.53
Regional Solid Waste System - Capital Improvement Fund	-	8,043,629.63	8,043,629.63
Regional Solid Waste System - 2022	-	6,763,962.46	6,763,962.46
Upper East Fork Interceptor System - Capital Improvement Fund	-	11,589,272.91	11,589,272.91
Upper East Fork Interceptor System - 2016	-	295,858.74	295,858.74
Upper East Fork Interceptor System - 2017	-	2,233,760.87	2,233,760.87
Upper East Fork Interceptor System - 2018	-	5,948,298.40	5,948,298.40
Upper East Fork Interceptor System - 2019	-	18,118,396.29	18,118,396.29
Upper East Fork Interceptor System - 2020	-	29,370,328.75	29,370,328.75
Upper East Fork Interceptor System - 2021	-	32,824,027.95	32,824,027.95
Buffalo Creek Interceptor - Capital Improvement Fund	-	65,698.07	65,698.07
Buffalo Creek Interceptor - 2019	-	1,677,752.23	1,677,752.23
Buffalo Creek Interceptor - 2020	-	6,028,203.94	6,028,203.94
Buffalo Creek Interceptor - 2020	-	1,020,404.82	1,020,404.82
Buffalo Creek Interceptor - 2020	-	37,030,178.14	37,030,178.14
Mckinney Interceptor - Capital Improvement Fund	-	54,358.54	54,358.54
Muddy Creek Wastewater Treatment Plant - Capital Improvement Fund	-	8,609.28	8,609.28
Muddy Creek Wastewater Treatment Plant - 2019	-	943,404.82	943,404.82
Muddy Creek Wastewater Treatment Plant - 2021	-	6,085,779.39	6,085,779.39
Mustang Creek Interceptor - Capital Improvement Fund	-	476,681.14	476,681.14
Mustang Creek Interceptor - 2019	-	64,517.32	64,517.32
Mustang Creek Interceptor - 2020	-	1,356,404.69	1,356,404.69
Panther Creek Wastewater Treatment Plant - Capital Improvement Fund	-	851,735.47	851,735.47
Panther Creek Wastewater Treatment Plant - 2020	-	3,429,779.42	3,429,779.42
Parker Creek Wastewater Interceptor System - Capital Improvement Fund	-	152,358.86	152,358.86
Parker Creek Parallel WW Interceptor System - Capital Improvement Fund	-	36,914.32	36,914.32
Parker Creek Parallel WW Interceptor System - 2016	-	5,871.26	5,871.26
Sabine Creek Wastewater Treatment Plant - Capital Improvement Fund	-	4,759.41	4,759.41
Sabine Creek Wastewater Treatment Plant - 2020	-	84,700.64	84,700.64
Sabine Creek Wastewater Treatment Plant - 2022	-	74,181,590.23	74,181,590.23
Sabine Creek Wastewater Interceptor System - Capital Improvement Fund	-	116,821.63	116,821.63
Stewart Creek West Wastewater Treatment Plant - Capital Improvement Fund	-	195,171.39	195,171.39
Stewart Creek West Wastewater Treatment Plant - 2015	-	8,751.67	8,751.67
TOTAL	\$ 30,324.19	\$ 902,527,340.88	\$ 902,557,665.07

SCHEDULE OF CASH AND INVESTMENTS
FEBRUARY 28, 2023

FUND	CASH	INVESTMENTS AT COST	TOTAL
CONSTRUCTION FUNDS - ECP:			
Regional Water System - ECP	\$ -	\$ 4,216,414.67	\$ 4,216,414.67
Regional Wastewater System - ECP	-	1,880,978.78	1,880,978.78
Upper East Fork Interceptor - ECP	-	5,242,870.51	5,242,870.51
TOTAL	\$ -	\$ 11,340,263.96	\$ 11,340,263.96
TOTAL CONSTRUCTION FUNDS:	\$ 30,324.19	\$ 913,867,604.84	\$ 913,897,929.03
INTEREST AND SINKING FUNDS:			
Regional Water System	\$ -	\$ 101,949,050.18	\$ 101,949,050.18
Regional Wastewater System	-	22,500,288.21	22,500,288.21
Regional Solid Waste System	-	4,023,694.15	4,023,694.15
Upper East Fork Interceptor System	-	15,154,742.46	15,154,742.46
Buffalo Creek Interceptor	-	1,825,239.81	1,825,239.81
Little Elm Water Transmission Facilities	-	55.55	55.55
Lower East Fork Interceptor	-	905,726.27	905,726.27
Muddy Creek Interceptor	-	151,938.33	151,938.33
Muddy Creek Wastewater Treatment Plant	-	2,418,683.33	2,418,683.33
Mustang Creek Interceptor System	-	1,391,054.66	1,391,054.66
Panther Creek Wastewater Treatment Plant	-	2,805,723.47	2,805,723.47
Parker Creek Interceptor	-	52.73	52.73
Parker Creek Parallel Interceptor	-	112,412.63	112,412.63
Rockwall - Heath Water Storage Facilities	-	163,847.02	163,847.02
Rockwall South (Buffalo) Wastewater Treatment Plant - 2008	-	153,268.60	153,268.60
Rockwall Water Pump Station Facilities	-	115,794.72	115,794.72
Sabine Creek Interceptor	-	40.57	40.57
Sabine Creek Wastewater Treatment Plant	-	2,597,065.14	2,597,065.14
Stewart Creek West Wastewater Treatment Plant - 2015	-	2,610,750.63	2,610,750.63
Terrell Water Transmission Facilities	-	421,067.07	421,067.07
TOTAL	\$ -	\$ 159,300,495.53	\$ 159,300,495.53
INTEREST AND SINKING FUNDS - ECP:			
Regional Water System - ECP	\$ -	\$ 62,439.61	\$ 62,439.61
Regional Wastewater System - ECP	-	46,892.63	46,892.63
Upper East Fork Interceptor - ECP	-	-	-
TOTAL	\$ -	\$ 109,332.24	\$ 109,332.24
TOTAL INTEREST AND SINKING FUNDS:	\$ -	\$ 159,409,827.77	\$ 159,409,827.77
DEBT SERVICE RESERVE FUNDS:			
Regional Water System	\$ -	\$ 132,266,716.03	\$ 132,266,716.03
Regional Wastewater System	-	36,629,373.43	36,629,373.43
Regional Solid Waste System	-	3,569,854.32	3,569,854.32
Upper East Fork Interceptor System	-	18,138,304.60	18,138,304.60
Buffalo Creek Interceptor	-	3,634,300.83	3,634,300.83
Little Elm Water Transmission Facilities	-	416,941.39	416,941.39
Lower East Fork Interceptor	-	1,334,389.35	1,334,389.35
Muddy Creek Interceptor	-	263,836.05	263,836.05
Muddy Creek Wastewater Treatment Plant	-	1,453,835.56	1,453,835.56
Mustang Creek Interceptor System	-	1,679,994.44	1,679,994.44
Panther Creek Wastewater Treatment Plant	-	1,632,238.22	1,632,238.22
Parker Creek Interceptor	-	222,535.90	222,535.90
Parker Creek Parallel Interceptor	-	206,046.73	206,046.73
Rockwall - Heath Water Storage Facilities	-	234,095.44	234,095.44
Rockwall South (Buffalo) Wastewater Treatment Plant - 2008	-	249,686.67	249,686.67
Rockwall Water Pump Station Facilities	-	171,143.72	171,143.72
Sabine Creek Interceptor	-	179,368.12	179,368.12
Sabine Creek Wastewater Treatment Plant	-	5,591,799	5,591,799
Stewart Creek West Wastewater Treatment Plant - 2015	-	4,834,222.19	4,834,222.19
Terrell Water Transmission Facilities	-	754,603.75	754,603.75
TOTAL	\$ -	\$ 213,463,285.53	\$ 213,463,285.53

SCHEDULES OF CASH AND INVESTMENTS

NORTH TEXAS MUNICIPAL WATER DISTRICT

SCHEDULE OF CASH AND INVESTMENTS FEBRUARY 28, 2023

FUND	CASH	INVESTMENTS AT COST	TOTAL
ARBITRAGE LIABILITY FUNDS:			
Regional Wastewater System - 2020 CWSRF	\$ -	\$ 709,089.13	\$ 709,089.13
Regional Wastewater System - 2021 CWSRF	-	256,977.87	256,977.87
TOTAL	\$ -	\$ 966,067.00	\$ 966,067.00
RESERVE FOR MAINTENANCE ESCROW FUNDS:			
Regional Water System - Chapman	\$ -	\$ 210,903.90	\$ 210,903.90
Regional Water System - Contingency	-	30,440,257.48	30,440,257.48
Regional Wastewater System	-	2,426,292.05	2,426,292.05
Regional Solid Waste System	-	1,327,631.86	1,327,631.86
Upper East Fork Interceptor System	-	1,541,392.57	1,541,392.57
Buffalo Creek Interceptor	-	165,864.13	165,864.13
Farmersville Wastewater Treatment Plant	-	6,297.10	6,297.10
Forney Interceptor	-	18,783.50	18,783.50
Kaufman Four - One Water Distribution Facilities	-	21,203.92	21,203.92
Lavon Wastewater Treatment Plant	-	24,611.43	24,611.43
Little Elm Water Transmission Facilities	-	50,102.70	50,102.70
Lower East Fork Interceptor	-	26,059.56	26,059.56
McKinney Interceptor	-	15,955.16	15,955.16
Muddy Creek Interceptor	-	24,327.68	24,327.68
Muddy Creek Wastewater Treatment Plant	-	14,748.70	14,748.70
Mustang Creek Interceptor	-	10,905.97	10,905.97
Panther Creek Wastewater Treatment Plant	-	102,201.04	102,201.04
Parker Creek Interceptor	-	4,324.65	4,324.65
Parker Creek Parallel Interceptor	-	31,403.63	31,403.63
Plano Water Transmission Facilities	-	56,890.83	56,890.83
Rockwall North (Squabble) Wastewater Treatment Plant	-	1,485.63	1,485.63
Rockwall South (Buffalo) Wastewater Treatment Plant	-	43,635.14	43,635.14
Sabine Creek Interceptor	-	30,924.16	30,924.16
Sabine Creek Wastewater Treatment Plant	-	54,786.23	54,786.23
Seis Lagos Wastewater Treatment Plant	-	11,131.29	11,131.29
Stewart Creek West Wastewater Treatment Plant	-	101,277.88	101,277.88
TOTAL	\$ -	\$ 36,763,398.19	\$ 36,763,398.19
EQUIPMENT REPLACEMENT ESCROW FUNDS:			
Regional Solid Waste System	\$ -	\$ 16,578,922.63	\$ 16,578,922.63
TOTAL	\$ -	\$ 16,578,922.63	\$ 16,578,922.63
PREVENTATIVE MAINTENANCE ESCROW FUNDS:			
Regional Wastewater System	\$ -	\$ 465,891.90	\$ 465,891.90
Upper East Fork Interceptor System	-	1,078,816.95	1,078,816.95
Buffalo Creek Interceptor	-	878,234.42	878,234.42
Farmersville Wastewater Treatment Plant	-	2,807.97	2,807.97
Forney Interceptor	-	519,937.34	519,937.34
Lavon Wastewater Treatment Plant	-	7,238.54	7,238.54
Lower East Fork Interceptor	-	611,248.44	611,248.44
McKinney Interceptor	-	284,154.99	284,154.99
Muddy Creek Interceptor	-	379,394.51	379,394.51
Muddy Creek Wastewater Treatment Plant	-	80,203.26	80,203.26
Mustang Creek Interceptor	-	455,888.60	455,888.60
Panther Creek Wastewater Treatment Plant	-	237,111.42	237,111.42
Parker Creek Interceptor	-	498,988.94	498,988.94
Parker Creek Parallel Interceptor	-	71,085.62	71,085.62
Rockwall South (Buffalo) Wastewater Treatment Plant	-	141,671.51	141,671.51
Sabine Creek Interceptor	-	432,655.12	432,655.12
Sabine Creek Wastewater Treatment Plant	-	15,026.81	15,026.81
Seis Lagos Wastewater Treatment Plant	-	2,096.67	2,096.67
Stewart Creek West Wastewater Treatment Plant	-	65,424.88	65,424.88
TOTAL	\$ -	\$ 6,227,877.89	\$ 6,227,877.89

**SCHEDULE OF CASH AND INVESTMENTS
FEBRUARY 28, 2023**

FUND	CASH	INVESTMENTS AT COST	TOTAL
SUPPORT SERVICES CONTINGENCY:			
Support Services	\$ -	\$ 4,287,951.69	\$ 4,287,951.69
TOTAL	\$ -	\$ 4,287,951.69	\$ 4,287,951.69
TOTAL ESCROW FUNDS:	\$ -	\$ 63,858,150.40	\$ 63,858,150.40
OPERATING FUNDS:			
Support Services	\$ 1,701,204.90	\$ 4,451,722.09	\$ 6,152,926.99
Regional Water System	1,712,069.19	55,727,793.25	57,439,862.44
Regional Wastewater System	1,705,237.17	12,038,696.47	13,743,933.64
Regional Solid Waste System	1,740,213.81	5,707,256.65	7,447,470.46
Upper East Fork Interceptor System	1,704,608.97	4,535,298.77	6,239,907.74
Buffalo Creek Interceptor	49.07	985,541.71	985,590.78
Farmersville Wastewater Treatment Plant	24.23	93,868.01	93,892.24
Forney Interceptor	37.27	143,179.56	143,216.83
Kaufman Four - One Water Distribution Facilities	6.81	34,916.56	34,923.37
Lavon Wastewater Treatment Plant	7.41	51,954.16	51,961.57
Little Elm Water Transmission Facilities	0.01	1,991.27	1,991.28
Lower East Fork Interceptor	60.23	358,883.52	358,943.75
McKinney Interceptor	4.58	22,046.21	22,050.79
Muddy Creek Interceptor	13.94	50,385.40	50,399.34
Muddy Creek Wastewater Treatment Plant	320.53	562,724.38	563,044.91
Mustang Creek Interceptor System	(182,460.36)	-	(182,460.36)
Panther Creek Wastewater Treatment Plant	130.24	1,193,310.62	1,193,440.86
Parker Creek Interceptor	18.86	177,832.98	177,851.84
Parker Creek Parallel Interceptor	12.83	27,254.89	27,267.72
Plano Water Transmission Facilities	-	6,061.98	6,061.98
Rockwall - Heath Water Storage Facilities	2.51	20,429.47	20,431.98
Rockwall North (Squabble) Wastewater Treatment Plant	-	50,375.51	50,375.51
Rockwall South (Buffalo) Wastewater Treatment Plant	-	371,428.42	371,428.42
Rockwall Water Pump Station Facilities	1.84	15,226.15	15,227.99
Sabine Creek Interceptor	-	36,237.24	36,237.24
Sabine Creek Wastewater Treatment Plant	220.10	533,200.62	533,420.72
Seis Lagos Wastewater Treatment Plant	6.24	21,950.88	21,957.12
Stewart Creek West Wastewater Treatment Plant	143.57	1,852,661.16	1,852,804.73
Terrell Water Transmission Facilities	26.10	62,260.75	62,286.85
Small Wastewater Treatment Plants	(16,611.58)	-	(16,611.58)
Wastewater Pretreatment Program	28.03	246,069.75	246,097.78
Insurance	65,116.28	2,483,974.95	2,549,091.23
TOTAL	\$ 8,430,492.78	\$ 91,864,533.38	\$ 100,295,026.16
GRAND TOTAL	\$ 8,460,816.97	\$ 1,443,429,468.92	\$ 1,451,890,285.89

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	\$ 115,429,397	\$ 77,115,662	\$ 38,313,735	\$ 11,196,669 (6)	\$ 33,850,000	\$ 15,660,404
Regional Wtr System - 2015	2,092,916	-	2,092,916	-	-	2,092,916
Regional Wtr System - 2016	8,659,894	6,403,649	2,256,246	-	-	2,256,246
Regional Wtr System - 2017 SWIFT	2,077,126	1,967,932	109,194	-	109,194	-
Regional Wtr System - 2018 SWIFT	53,280,330	55,208,357	(1,928,028)	5,459,251 (4)	1,289,584(5)	2,241,640
Regional Wtr System - 2018A SWIFT	41,281,978	41,703,357	(421,379)	1,749,126 (4)	335,385(5)	992,362
Regional Wtr System - 2019 SWIFT	18,253,628	817,670	17,435,959	13,694,135 (4)	31,130,094	(0)
Regional Wtr System - 2019 SWIFT - TWDB Escrow	23,075,943	-	23,075,943	(20,902,512)(4)	-	2,173,431
Regional Wtr System - 2019A	60,309,619	59,250,332	1,059,287	-	130,000	929,287
Regional Wtr System - 2021	26,015,762	22,187,703	3,828,059	-	3,354,657	473,402
Regional Wtr System - ECP	4,216,415	75,889,152	(71,672,737)	71,774,644 (8)	-	101,907
Regional WW System - CIF	3,274,546	213,129	3,061,417	-	-	3,061,417
Regional WW System - 2016	708,677	511,391	197,286	-	-	197,286
Regional WW System - 2017	87,475	1,117	86,358	-	-	86,358
Regional WW System - 2018	1,953,112	1,891,776	61,336	-	-	61,336
Regional WW System - 2019	5,039,771	4,833,757	206,014	-	-	206,014
Regional WW System - 2020	6,522,905	6,372,798	150,107	-	-	150,107
Regional WW System - 2020 CWSRF	163,639,732	182,610,700	(18,970,968)	23,264,060 (7)	-	4,293,092
Regional WW System - 2020 CWSRF - TWDB Escrow	76,219,135	-	76,219,135	(23,264,060)(7)	52,103,170	851,905
Regional WW System - 2021 CWSRF	240,093	-	240,093	-	-	240,093
Regional WW System - 2021 CWSRF - TWDB Escrow	35,386,110	-	35,386,110	-	34,991,000	395,110
Regional WW System - 2021A	9,941,535	9,800,577	140,957	-	-	140,957
Regional WW System - ECP	1,880,979	23,909,204	(22,028,225)	22,082,506 (8)	-	54,281
Regional Solid Waste System - CIF	8,043,630	1,089,794	6,953,836	116,669	529,000	6,541,505
Regional Solid Waste System - 2022	6,763,962	1,983,442	4,780,520	-	4,568,000	212,520
Upper East Fork Interceptor System - CIF	11,589,273	5,776,892	5,812,381	927,794	-	6,740,175
Upper East Fork Interceptor System - 2016	295,859	91,705	204,154	-	-	204,154
Upper East Fork Interceptor System - 2017	2,233,761	2,021,499	212,262	-	-	212,262
Upper East Fork Interceptor System - 2018	5,948,298	4,821,184	1,127,115	-	-	1,127,115
Upper East Fork Interceptor System - 2019	18,118,396	14,490,815	3,627,581	-	-	3,627,581
Upper East Fork Interceptor System - 2020	29,370,329	26,511,873	2,858,456	-	2,412,000	446,456
Upper East Fork Interceptor System - 2021	32,824,028	32,490,856	333,172	-	-	333,172
Upper East Fork Interceptor System - ECP	5,242,871	16,467,989	(11,225,119)	11,272,193 (8)	-	47,074
Muddy Creek WW Treatment Plant - CIF	8,609	6,800	1,809	-	-	1,809
Muddy Creek WW Treatment Plant - 2019	943,405	21,770	921,635	-	815,000	106,635
Muddy Creek WW Treatment Plant - 2021	6,085,779	4,395,926	1,689,854	-	1,114,000	575,854
Mustang Creek Interceptor System - CIF	476,681	424,754	51,927	-	-	51,927
Mustang Creek Interceptor System - 2019	64,517	54,908	9,609	-	-	9,609
Mustang Creek Interceptor System - 2020	1,356,405	1,334,024	22,380	-	-	22,380
Panther Creek WW Treatment Plant - CIF	851,735	220,736	631,000	-	-	631,000
Panther Creek WW Treatment Plant - 2020	3,429,779	3,341,759	88,021	-	-	88,021

FINANCIAL STATEMENTS FOR THE MONTH ENDED: FEBRUARY 28, 2023

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	\$ 152,359	\$ 146,514		\$ 5,845	\$ -		\$ -		\$ 5,845
Parker Creek WW Parallel Interceptor System - CIF	36,914	36,000		914	-		-		914
Parker Creek WW Parallel Interceptor System - 2016	5,871	4,916		955	-		-		955
Sabine Creek Interceptor - CIF	116,822	112,139		4,682	-		-		4,682
Sabine Creek WW Treatment Plant - CIF	4,759	-		4,759	-		-		4,759
Sabine Creek WW Treatment Plant - 2020	84,701	63,341		21,360	-		-		21,360
Sabine Creek WW Treatment Plant - 2022	74,181,590	73,218,076		963,514	-		-		963,514
Buffalo Crk Inter. System - CIF	65,698	-		65,698	-		-		65,698
Buffalo Crk Inter. System - 2019	1,677,752	1,646,335		31,417	-		-		31,417
Buffalo Crk Inter. System - 2020	6,028,204	5,258,166		770,038	-		-		770,038
Buffalo Crk Inter. System - 2022 PF CWSRF Escrow	1,020,405	-		1,020,405	-		1,000,000		20,405
Buffalo Crk Inter. System - 2022 CWSRF Escrow	37,030,178	-		37,030,178	-		36,289,693		740,485
Stewart Creek WW Treatment Plant - CIF	195,171	249,525		(54,353)	151,330 ⁽⁹⁾		-		96,977
Stewart Creek WW Treatment Plant - 2015	8,752	8,538		214	-		-		214
McKinney Interceptor - CIF	54,359	52,689		1,669	-		-		1,669
TOTAL	\$ 913,897,929	\$ 767,031,226		\$ 146,866,703	\$ 117,521,804		\$ 204,020,776		\$ 60,367,731

(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).