



NORTH TEXAS MUNICIPAL WATER DISTRICT

# MONTHLY FINANCIAL STATEMENTS AS OF APRIL 30, 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

**ALL SYSTEMS  
BUDGET SUMMARY - REVENUES AND EXPENDITURES  
APRIL 30, 2023**

	Original Budget	YTD Actual	% Of Budget	Remaining Budget
<b>Revenues:</b>				
Sales:				
Water	\$ 429,932,151	\$ 250,792,889	58.3%	\$ 179,139,262
Wastewater	96,660,345	56,541,369	58.5%	40,118,976
Interceptor	48,938,495	28,648,064	58.5%	20,290,431
Solid Waste	34,587,990	21,474,215	62.1%	13,113,775
Sewer	54,966,355	32,313,311	58.8%	22,653,044
Total Sales	<u>665,085,336</u>	<u>389,769,848</u>	58.6%	275,315,488
Other Revenues	12,444,089	9,800,236	78.8%	2,643,854
Interest Income	308,960	2,006,531	649.4%	(1,697,571)
Grand Total	<u>\$ 677,838,385</u>	<u>\$ 401,576,614</u>	59.2%	<u>\$ 276,261,771</u>
<b>Expenditures:</b>				
Personnel	\$ 112,964,485	\$ 60,906,939	53.9%	\$ 52,057,546
Supplies:				
Fuel	4,418,140	2,307,545	52.2%	2,110,595
Chemicals	87,519,235	35,136,576	40.1%	52,382,659
Other	21,754,165	11,758,251	54.1%	9,995,914
Total Supplies	<u>113,691,540</u>	<u>49,202,371</u>	43.3%	64,489,169
Services:				
Consulting	8,748,850	2,291,175	26.2%	6,457,675
Insurance	4,023,470	2,888,893	71.8%	1,134,577
Landfill Service Fees	5,027,755	2,758,312	54.9%	2,269,443
Maintenance	27,535,165	10,818,422	39.3%	16,716,743
Power	33,966,105	14,978,156	44.1%	18,987,949
Shared Services	70,057,555	41,272,880	58.9%	28,784,675
Water Purchases	6,472,005	4,271,764	66.0%	2,200,241
Other	20,519,735	9,205,485	44.9%	11,314,250
Shared Services Allocation	(75,106,095)	(39,457,331)	52.5%	(35,648,764)
Total Services	<u>101,244,545</u>	<u>49,027,756</u>	48.4%	52,216,789
Capital Outlay	14,223,670	5,544,237	39.0%	8,679,433
Escrow	5,128,025	2,991,297	58.3%	2,136,728
Capital Improvement Fund	21,185,500	12,186,120	57.5%	8,999,380
Debt Service	302,538,500	174,533,988	57.7%	128,004,512
Grand Total	<u>\$ 670,976,265</u>	<u>\$ 354,392,708</u>	52.8%	<u>\$ 316,583,557</u>
Revenues Over / ( Under) Expenditures	<u>\$ 6,862,120</u>	<u>\$ 47,183,906</u>		

**SHARED SERVICES FUND  
BUDGET SUMMARY - REVENUES AND EXPENDITURES  
APRIL 30, 2023**

	<b>Original Budget</b>	<b>YTD Actual</b>	<b>% Of Budget</b>	<b>Remaining Budget</b>
<b>Revenues:</b>				
Shared Service Revenues:				
Indirect Cost Allocation	\$ 64,715,785	\$ 37,750,865	58.3%	\$ 26,964,920
Facilities Maintenance Services	2,029,675	1,038,364	51.2%	991,311
Inspectors	3,769,500	2,357,389	62.5%	1,412,111
IT Services	228,170	54,712	24.0%	173,458
Technical Services	3,083,925	2,211,096	71.7%	872,829
Total Shared Services Revenue	73,827,055	43,412,426	58.8%	30,414,629
Miscellaneous	61,220	792,836	1295.1%	(731,616)
Interest Income	11,135	72,838	654.1%	(61,703)
Grand Total	<u>\$ 73,899,410</u>	<u>\$ 44,278,100</u>	<u>59.9%</u>	<u>\$ 29,621,310</u>
<b>Expenditures:</b>				
Personnel	\$ 54,649,990	\$ 29,398,526	53.8%	\$ 25,251,464
Supplies:				
Fuel	581,005	356,537	61.4%	224,468
Chemicals	20,495	-	0.0%	20,495
Other	6,240,395	4,047,411	64.9%	2,192,984
Total Supplies	6,841,895	4,403,947	64.4%	2,437,948
Services:				
Consulting	3,007,100	971,976	32.3%	2,035,124
Insurance	584,265	414,913	71.0%	169,352
Maintenance	2,719,540	1,239,779	45.6%	1,479,761
Power	143,800	70,361	48.9%	73,439
Shared Services	10,000	-	0.0%	10,000
Other	5,878,795	2,246,687	38.2%	3,632,108
Total Services	12,343,500	4,943,716	40.1%	7,399,784
Capital Outlay	1,270,710	711,143	56.0%	559,567
Escrow	-	-	-	-
Capital Improvement Fund	-	-	-	-
Debt Service	-	-	-	-
Grand Total	<u>\$ 75,106,095</u>	<u>\$ 39,457,331</u>	<u>52.5%</u>	<u>\$ 35,648,764</u>
Revenues Over/ (Under) Expenditures	<u>\$ (1,206,685)</u>	<u>\$ 4,820,769</u>		

# BUDGET SUMMARY

**REGIONAL WATER SYSTEM  
BUDGET SUMMARY - REVENUES AND EXPENDITURES  
APRIL 30, 2023**

	Original Budget	YTD Actual	% Of Budget	Remaining Budget
<b>Revenues:</b>				
Water Sales:				
Members	\$ 344,963,325	\$ 201,228,620	58.3%	\$ 143,734,705
Customers	84,951,336	49,554,936	58.3%	35,396,400
Retail Customers	16,000	9,095	56.8%	6,905
Raw Water Sales	1,490	238	16.0%	1,252
Total Water Sales	<u>429,932,151</u>	<u>250,792,889</u>	58.3%	179,139,262
Other Revenues				
Miscellaneous	541,474	719,599	132.9%	(178,124)
Total Other	<u>541,474</u>	<u>719,599</u>	132.9%	(178,124)
Interest Income	177,345	1,293,179	729.2%	(1,115,834)
Grand Total	<u><u>\$ 430,650,970</u></u>	<u><u>\$ 252,805,666</u></u>	<u>58.7%</u>	<u><u>\$ 177,845,304</u></u>
<b>Expenditures:</b>				
Personnel	\$ 17,036,445	\$ 8,773,825	51.5%	\$ 8,262,620
Supplies:				
Fuel	139,235	54,114	38.9%	85,121
Chemicals	73,965,125	28,593,843	38.7%	45,371,282
Other	4,988,995	2,736,413	54.8%	2,252,582
Total Supplies	<u>79,093,355</u>	<u>31,384,370</u>	39.7%	47,708,985
Services:				
Consulting	3,349,000	731,625	21.8%	2,617,375
Insurance	2,270,245	1,586,497	69.9%	683,748
Landfill Service Fees	-	-	0.0%	-
Maintenance	17,167,695	7,533,515	43.9%	9,634,180
Power	26,440,355	10,418,952	39.4%	16,021,403
Shared Services	44,546,425	26,227,128	58.9%	18,319,297
Water Purchases	6,472,005	4,271,764	66.0%	2,200,241
Other	4,401,300	1,933,816	43.9%	2,467,484
Total Services	<u>104,647,025</u>	<u>52,703,297</u>	50.4%	51,943,728
Capital Outlay	3,014,610	724,872	24.0%	2,289,738
Escrow	4,088,070	2,384,702	58.3%	1,703,368
Capital Improvement Fund	19,100,000	11,141,665	58.3%	7,958,335
Debt Service	196,809,345	114,216,309	58.0%	82,593,036
Grand Total	<u><u>\$ 423,788,850</u></u>	<u><u>\$ 221,329,041</u></u>	<u>52.2%</u>	<u><u>\$ 202,459,809</u></u>
Revenue Over / (Under) Expenditures	<u><u>\$ 6,862,120</u></u>	<u><u>\$ 31,476,625</u></u>		



**REGIONAL WASTEWATER SYSTEM  
BUDGET SUMMARY - REVENUES AND EXPENDITURES  
APRIL 30, 2023**

	Original Budget	YTD Actual	% Of Budget	Remaining Budget
<b>Revenues:</b>				
Wastewater Sales:				
Members	\$ 93,893,665	\$ 54,771,318	58.3%	\$ 39,122,347
Customers	2,766,680	1,770,051	64.0%	996,629
Total Wastewater Sales	96,660,345	56,541,369	58.5%	40,118,976
Miscellaneous	648,495	1,343,136	207.1%	(694,641)
Interest Income	51,030	301,961	591.7%	(250,931)
Grand Total	<u>\$ 97,359,870</u>	<u>\$ 58,186,466</u>	<u>59.8%</u>	<u>\$ 39,173,404</u>
<b>Expenditures:</b>				
Personnel	\$ 16,746,445	\$ 8,729,974	52.1%	\$ 8,016,471
Supplies:				
Fuel	723,450	332,757	46.0%	390,693
Chemicals	6,285,190	2,878,912	45.8%	3,406,278
Other	4,423,905	2,103,699	47.6%	2,320,206
Total Supplies	11,432,545	5,315,367	46.5%	6,117,178
Services:				
Consulting	422,500	94,334	22.3%	328,166
Insurance	439,030	371,498	84.6%	67,532
Landfill Service Fees	3,925,935	2,167,971	55.2%	1,757,964
Maintenance	1,842,665	599,676	32.5%	1,242,989
Power	3,738,600	2,138,080	57.2%	1,600,520
Shared Services	11,153,440	6,378,301	57.2%	4,775,139
Other	3,545,020	1,556,482	43.9%	1,988,538
Total Services	25,067,190	13,306,342	53.1%	11,760,848
Capital Outlay	2,491,205	1,662,191	66.7%	829,014
Escrow	-	-	-	-
Capital Improvement Fund	-	-	-	-
Debt Service	41,622,485	23,644,798	56.8%	17,977,687
Grand Total	<u>\$ 97,359,870</u>	<u>\$ 52,658,672</u>	<u>54.1%</u>	<u>\$ 44,701,198</u>
Revenue Over / (Under) Expenditures	<u>\$ -</u>	<u>\$ 5,527,794</u>		

# BUDGET SUMMARY

## REGIONAL SOLID WASTE SYSTEM BUDGET SUMMARY - REVENUES AND EXPENDITURES APRIL 30, 2023

	Original Budget	YTD Actual	% Of Budget	Remaining Budget
<b>Revenues:</b>				
Solid Waste Sales:				
Members	\$ 26,558,730	\$ 15,492,596	58.3%	\$ 11,066,134
Customers	8,029,260	5,981,619	74.5%	2,047,641
Total Solid Waste Sales	34,587,990	21,474,215	62.1%	13,113,775
Other Revenues:				
Sludge Disposal	3,536,145	1,893,197	53.5%	1,642,948
Composting	785,745	298,918	38.0%	486,827
Gas Royalties	2,500,000	1,338,764	53.6%	1,161,236
Miscellaneous	2,038,735	2,062,033	101.1%	(23,298)
Total Other Revenues	8,860,625	5,592,913	63.1%	3,267,712
Interest Income	25,320	129,064	509.7%	(103,744)
Grand Total	<u>\$ 43,473,935</u>	<u>\$ 27,196,192</u>	<u>62.6%</u>	<u>\$ 16,277,743</u>
<b>Expenditures:</b>				
Personnel	\$ 13,122,690	\$ 7,712,721	58.8%	\$ 5,409,969
Supplies:				
Fuel	2,809,820	1,474,783	52.5%	1,335,037
Chemicals	101,600	38,884	38.3%	62,716
Other	3,058,820	1,555,037	50.8%	1,503,783
Total Supplies	5,970,240	3,068,704	51.4%	2,901,536
Services:				
Consulting	856,250	186,368	21.8%	669,882
Insurance	415,990	265,589	63.8%	150,401
Maintenance	1,339,075	327,872	24.5%	1,011,203
Power	165,200	120,986	73.2%	44,214
Shared Services	3,048,635	1,947,117	63.9%	1,101,518
Other	3,662,885	2,031,858	55.5%	1,631,027
Total Services	9,488,035	4,879,790	51.4%	4,608,245
Capital Outlay	6,460,700	1,993,777	30.9%	4,466,923
Escrow	390,000	227,495	58.3%	162,505
Capital Improvement Fund	200,000	116,665	58.3%	83,335
Debt Service	7,842,270	4,571,935	58.3%	3,270,335
Grand Total	<u>\$ 43,473,935</u>	<u>\$ 22,571,086</u>	<u>51.9%</u>	<u>\$ 20,902,849</u>
Revenue Over / (Under) Expenditures	<u>\$ -</u>	<u>\$ 4,625,106</u>		

**UPPER EAST FORK INTERCEPTOR SYSTEM  
BUDGET SUMMARY - REVENUES AND EXPENDITURES  
APRIL 30, 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	\$ 27,512,819	58.5%	\$ 19,530,056
Customers	1,895,620	1,135,245	59.9%	760,375
Total Wastewater Sales	48,938,495	28,648,064	58.5%	20,290,431
Other Revenues:				
Miscellaneous	539,485	705,062	130.7%	(165,577)
Total Other	539,485	705,062	130.7%	(165,577)
Interest Income	25,090	124,723	497.1%	(99,633)
Grand Total	<u>\$ 49,503,070</u>	<u>\$ 29,477,849</u>	<u>59.5%</u>	<u>\$ 20,025,221</u>
<b>Expenditures:</b>				
Personnel	\$ 2,967,375	\$ 1,642,298	55.3%	\$ 1,325,077
Supplies:				
Fuel	84,530	46,534	55.0%	37,997
Chemicals	4,335,100	2,412,684	55.7%	1,922,416
Other	777,810	291,481	37.5%	486,329
Total Supplies	5,197,440	2,750,699	52.9%	2,446,741
Services				
Consulting	770,000	236,822	30.8%	533,178
Insurance	115,985	89,813	77.4%	26,172
Landfill Service Fees	5,280	1,327	25.1%	3,953
Maintenance	3,174,440	905,720	28.5%	2,268,720
Power	1,300,000	828,081	63.7%	471,920
Shared Services	4,932,360	2,883,554	58.5%	2,048,806
Other	342,890	102,323	29.8%	240,567
Total Services	10,640,955	5,047,640	47.4%	5,593,315
Capital Outlay	419,280	269,638	64.3%	149,642
Escrow	-	-	-	-
Capital Improvement Fund	1,590,500	927,790	58.3%	662,710
Debt Service	28,687,520	15,970,872	55.7%	12,716,648
Grand Total	<u>\$ 49,503,070</u>	<u>\$ 26,608,937</u>	<u>53.8%</u>	<u>\$ 22,894,133</u>
Revenue Over / (Under) Expenditures	<u>\$ -</u>	<u>\$ 2,868,912</u>		

# BUDGET SUMMARY

**SEWER SYSTEM  
BUDGET SUMMARY - REVENUES AND EXPENDITURES  
APRIL 30, 2023**

	<b>Original Budget</b>	<b>YTD Actual</b>	<b>% Of Budget</b>	<b>Remaining Budget</b>
<b>Revenues:</b>				
Wastewater Sales				
Sewer / Interceptor Facilities	\$ 53,565,620	\$ 31,296,216	58.4%	\$ 22,269,404
Water Facilities	1,400,735	1,017,095	72.6%	383,640
Total Sales	54,966,355	32,313,311	58.8%	22,653,044
Other Revenues:				
Pretreatment	1,460,445	852,020	58.3%	608,425
Debt Acquisition	344,830	201,150	58.3%	143,680
Miscellaneous	48,735	386,356	792.8%	(337,621)
Total Other Revenues	1,854,010	1,439,526	77.6%	414,484
Interest Income	30,175	157,604	522.3%	(127,429)
Grand Total	<u>\$ 56,850,540</u>	<u>\$ 33,910,441</u>	<u>59.6%</u>	<u>\$ 22,940,099</u>
<b>Expenditures:</b>				
Personnel	\$ 8,441,540	\$ 4,649,596	55.1%	\$ 3,791,944
Supplies:				
Fuel	80,100	42,820	53.5%	37,280
Chemicals	2,811,725	1,212,254	43.1%	1,599,471
Other	2,264,240	1,024,210	45.2%	1,240,030
Total Supplies	5,156,065	2,279,284	44.2%	2,876,781
Services:				
Consulting	344,000	70,050	20.4%	273,950
Insurance	197,955	160,583	81.1%	37,372
Landfill Service Fees	1,096,540	589,014	53.7%	507,526
Maintenance	1,291,750	211,860	16.4%	1,079,890
Power	2,178,150	1,401,697	64.4%	776,453
Shared Services	6,366,695	3,836,781	60.3%	2,529,914
Other	2,688,845	1,334,319	49.6%	1,354,526
Total Services	14,163,935	7,604,303	53.7%	6,559,632
Capital Outlay	567,165	182,616	32.2%	384,549
Escrow	649,955	379,100	58.3%	270,855
Capital Improvement Fund	295,000	-	-	295,000
Debt Service	27,576,880	16,130,073	58.5%	11,446,807
Grand Total	<u>\$ 56,850,540</u>	<u>\$ 31,224,972</u>	<u>54.9%</u>	<u>\$ 25,625,568</u>
Revenue Over / (Under) Expenditures	<u>\$ -</u>	<u>\$ 2,685,469</u>		

**ALL SYSTEMS  
BUDGET SUMMARY - BY SYSTEM  
APRIL 30, 2023**

	<u>Original Budget</u>	<u>YTD Actual</u>	<u>% Of Budget</u>	<u>Remaining Budget</u>
<b>Regional Water System</b>				
Revenues	\$ 430,650,970	\$ 252,805,666	58.7%	\$ 177,845,304
Expenditures	<u>423,788,850</u>	<u>221,329,041</u>	52.2%	202,459,809
Revenue Over / (Under) Expenditures	6,862,120	31,476,625		
<b>Regional Wastewater System</b>				
Revenues	97,359,870	58,186,466	59.8%	39,173,404
Expenditures	<u>97,359,870</u>	<u>52,658,672</u>	54.1%	44,701,198
Revenue Over / (Under) Expenditures	-	5,527,794		
<b>Regional Solid Waste System</b>				
Revenues	43,473,935	27,196,192	62.6%	16,277,743
Expenditures	<u>43,473,935</u>	<u>22,571,086</u>	51.9%	20,902,849
Revenue Over / (Under) Expenditures	-	4,625,106		
<b>Upper East Fork Interceptor System</b>				
Revenues	49,503,070	29,477,849	59.5%	20,025,221
Expenditures	<u>49,503,070</u>	<u>26,608,937</u>	53.8%	22,894,133
Revenue Over / (Under) Expenditures	-	2,868,912		
<b>Small System - Total</b>				
Revenues	56,850,540	33,910,441	59.6%	22,940,099
Expenditures	<u>56,850,540</u>	<u>31,224,972</u>	54.9%	25,625,568
Revenue Over / (Under) Expenditures	-	2,685,469		
<b>Shared Services Fund</b>				
Revenues	73,899,410	44,278,100	59.9%	29,621,310
Expenditures	<u>75,106,095</u>	<u>39,457,331</u>	52.5%	35,648,764
Revenue Over / (Under) Expenditures	(1,206,685)	4,820,769		
<b>Little Elm Water Transmission Facilities</b>				
Revenues	10,010	5,872	58.7%	4,138
Expenditures	<u>10,010</u>	<u>2,292</u>	22.9%	7,718
Revenue Over / (Under) Expenditures	-	3,580		
<b>Plano Water Transmission Facilities</b>				
Revenues	86,410	251,881	291.5%	(165,471)
Expenditures	<u>86,410</u>	<u>239,276</u>	276.9%	(152,866)
Revenue Over / (Under) Expenditures	-	12,605		
<b>Kaufman 4- 1 Water Distribution Facilities</b>				
Revenues	150,695	88,451	58.7%	62,244
Expenditures	<u>150,695</u>	<u>39,367</u>	26.1%	111,328
Revenue Over / (Under) Expenditures	-	49,084		
<b>Rockwall - Heath Water Storage Facilities</b>				
Revenues	237,450	138,824	58.5%	98,626
Expenditures	<u>237,450</u>	<u>137,212</u>	57.8%	100,238
Revenue Over / (Under) Expenditures	-	1,611		
<b>Terrell Water Transmission Facilities</b>				
Revenues	742,495	434,451	58.5%	308,044
Expenditures	<u>742,495</u>	<u>432,577</u>	58.3%	309,918
Revenue Over / (Under) Expenditures	\$ -	\$ 1,874		

# BUDGET SUMMARY

**ALL SYSTEMS  
BUDGET SUMMARY - BY SYSTEM  
APRIL 30, 2023**

	Original Budget	YTD Actual	% Of Budget	Remaining Budget
<b>Rockwall Water Pump Station Facilities</b>				
Revenues	\$ 174,240	\$ 101,966	58.5%	\$ 72,274
Expenditures	174,240	100,340	57.6%	73,900
Revenue Over / (Under) Expenditures	-	1,626		
<b>South Rockwall WWTP</b>				
Revenues	1,870,600	1,088,963	58.2%	781,637
Expenditures	1,870,600	837,681	44.8%	1,032,919
Revenue Over / (Under) Expenditures	-	251,283		
<b>North Rockwall WWTP</b>				
Revenues	756,485	444,787	58.8%	311,698
Expenditures	756,485	479,651	63.4%	276,834
Revenue Over / (Under) Expenditures	-	(34,864)		
<b>Panther Creek WWTP</b>				
Revenues	10,390,915	6,086,812	58.6%	4,304,103
Expenditures	10,390,915	5,820,440	56.0%	4,570,475
Revenue Over / (Under) Expenditures	-	266,372		
<b>Sabine Creek WWTP</b>				
Revenues	6,847,000	4,042,595	59.0%	2,804,405
Expenditures	6,847,000	4,102,731	59.9%	2,744,269
Revenue Over / (Under) Expenditures	-	(60,136)		
<b>Stewart Creek WWTP</b>				
Revenues	11,298,215	6,842,364	60.6%	4,455,851
Expenditures	11,298,215	6,014,857	53.2%	5,283,358
Revenue Over / (Under) Expenditures	-	827,507		
<b>Muddy Creek WWTP</b>				
Revenues	10,144,630	5,959,962	58.7%	4,184,668
Expenditures	10,144,630	5,518,889	54.4%	4,625,741
Revenue Over / (Under) Expenditures	-	441,073		
<b>Seis Lagos WWTP</b>				
Revenues	374,175	220,777	59.0%	153,398
Expenditures	374,175	237,152	63.4%	137,023
Revenue Over / (Under) Expenditures	-	(16,375)		
<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	372,641	58.9%	260,374
Expenditures	633,015	368,725	58.2%	264,290
Revenue Over / (Under) Expenditures	\$ -	\$ 3,916		

**ALL SYSTEMS  
BUDGET SUMMARY - BY SYSTEM  
APRIL 30, 2023**

	<b>Original Budget</b>	<b>YTD Actual</b>	<b>% Of Budget</b>	<b>Remaining Budget</b>
<b>Lavon WWTP</b>				
Revenues	\$ 526,290	\$ 310,007	58.9%	\$ 216,283
Expenditures	<u>526,290</u>	<u>326,997</u>	62.1%	199,293
Revenue Over / (Under) Expenditures	-	(16,990)		
<b>Forney Interceptor System</b>				
Revenues	591,530	347,658	58.8%	243,872
Expenditures	<u>591,530</u>	<u>256,406</u>	43.3%	335,124
Revenue Over / (Under) Expenditures	-	91,252		
<b>Lower East Fork Interceptor System</b>				
Revenues	1,992,150	1,228,275	61.7%	763,875
Expenditures	<u>1,992,150</u>	<u>996,319</u>	50.0%	995,831
Revenue Over / (Under) Expenditures	-	231,956		
<b>Muddy Creek Interceptor System</b>				
Revenues	304,725	228,201	74.9%	76,524
Expenditures	<u>304,725</u>	<u>190,253</u>	62.4%	114,472
Revenue Over / (Under) Expenditures	-	37,947		
<b>Parker Creek Interceptor System</b>				
Revenues	445,075	263,133	59.1%	181,942
Expenditures	<u>445,075</u>	<u>65,961</u>	14.8%	379,114
Revenue Over / (Under) Expenditures	-	197,173		
<b>Sabine Creek Interceptor System</b>				
Revenues	99,100	58,930	59.5%	40,170
Expenditures	<u>99,100</u>	<u>38,048</u>	38.4%	61,052
Revenue Over / (Under) Expenditures	-	20,882		
<b>Buffalo Creek Interceptor System</b>				
Revenues	4,408,505	2,594,280	58.8%	1,814,225
Expenditures	<u>4,408,505</u>	<u>2,383,300</u>	54.1%	2,025,205
Revenue Over / (Under) Expenditures	-	210,980		
<b>McKinney Interceptor System</b>				
Revenues	89,750	52,812	58.8%	36,938
Expenditures	<u>89,750</u>	<u>33,779</u>	37.6%	55,971
Revenue Over / (Under) Expenditures	-	19,033		
<b>Mustang Creek Interceptor System</b>				
Revenues	2,957,305	1,726,216	58.4%	1,231,089
Expenditures	<u>2,957,305</u>	<u>1,677,716</u>	56.7%	1,279,589
Revenue Over / (Under) Expenditures	-	48,500		
<b>Parker Creek Parallel Interceptor System</b>				
Revenues	258,165	151,195	58.6%	106,970
Expenditures	<u>258,165</u>	<u>143,174</u>	55.5%	114,991
Revenue Over / (Under) Expenditures	\$ -	\$ 8,021		

# BUDGET SUMMARY

**ALL SYSTEMS  
BUDGET SUMMARY - BY SYSTEM  
APRIL 30, 2023**

	<u>Original Budget</u>	<u>YTD Actual</u>	<u>% Of Budget</u>	<u>Remaining Budget</u>
<b>Small Wastewater Treatment Plants</b>				
Revenues	\$ -	\$ -	-	\$ -
Expenditures	-	-	-	-
Revenue Over / (Under) Expenditures	-	-		
<b>Wastewater Pretreatment Program</b>				
Revenues	1,461,610	858,549	58.7%	603,061
Expenditures	1,461,610	781,751	53.5%	679,859
Revenue Over / (Under) Expenditures	-	76,798		
<b>Total - All Systems</b>				
Revenues	677,838,385	401,576,614	59.2%	276,261,771
Expenditures	670,976,265	354,392,708	52.8%	316,583,557
Revenue Over / (Under) Expenditures	\$ 6,862,120	\$ 47,183,906		



# SHARED SERVICES FUND

SECTION

**SHARED SERVICES  
COMPARATIVE STATEMENT OF NET POSITION  
APRIL 30, 2023**

	April 30, 2023	September 30, 2022	Increase (Decrease)
<b>ASSETS:</b>			
<b>CURRENT ASSETS:</b>			
Unrestricted Assets:			
Cash and cash equivalents	\$ 13,640,934	11,741,833	\$ 1,899,101
Investments	-	-	-
Interest receivable	-	-	-
Accounts receivable	77,192	1,368,875	(1,291,683)
Contracts receivable	30,000	30,000	-
Due from other funds	923,402	882,611	40,791
Prepaid expenses	18,593	763,832	(745,239)
Unbilled receivables	5,286,598	5,286,598	-
Total unrestricted assets	<u>19,976,719</u>	<u>20,073,749</u>	<u>(97,030)</u>
Restricted Assets:			
Cash and cash equivalents	-	-	-
Investments	-	-	-
Contracts receivable	-	-	-
Interest receivable	-	-	-
Accounts receivable	-	-	-
Due from other funds	-	675,081	(675,081)
Total restricted assets	<u>-</u>	<u>675,081</u>	<u>(675,081)</u>
<b>LONG-TERM ASSETS:</b>			
Net capital assets	<u>27,284,795</u>	<u>28,130,805</u>	<u>(846,010)</u>
<b>TOTAL ASSETS</b>	<u>47,261,514</u>	<u>48,879,635</u>	<u>(1,618,121)</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
Deferred pension outflow	12,717,678	12,717,678	-
Deferred loss on refunding	-	-	-
Deferred OPEB outflow	3,658,839	3,658,839	-
<b>TOTAL DEFERRED OUTFLOWS OF RESOURCES</b>	<u>16,376,517</u>	<u>16,376,517</u>	<u>-</u>
<b>TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>	<u>63,638,031</u>	<u>65,256,152</u>	<u>(1,618,121)</u>
<b>LIABILITIES:</b>			
<b>CURRENT LIABILITIES:</b>			
Payable from Unrestricted Assets:			
Accounts payable and other liabilities	10,660,248	12,390,814	(1,730,566)
Due to other funds	42,698	987,461	(944,763)
Customer advance payments	-	-	-
Due to cities	4,820,769	-	4,820,769
Accrued interest - notes	-	-	-
Current portion of notes	-	-	-
Total payable from unrestricted assets	<u>15,523,715</u>	<u>13,378,275</u>	<u>2,145,440</u>
Payable from Restricted Assets:			
Accounts payable	-	-	-
Due to other funds	-	-	-
Accrued interest - revenue bonds	-	-	-
Current portion of revenue bonds	-	-	-
Total payable from restricted assets	<u>-</u>	<u>-</u>	<u>-</u>
<b>LONG-TERM LIABILITIES</b>			
Accrued vacation and sick - less current portion	3,576,819	3,576,819	-
Net pension liability	23,356,288	23,356,288	-
Net OPEB liability	6,521,022	6,521,022	-
Deferred compensation	147,500	165,000	(17,500)
Long-term debt - less current portion	-	-	-
Total long-term liabilities	<u>33,601,629</u>	<u>33,619,129</u>	<u>(17,500)</u>
<b>TOTAL LIABILITIES</b>	<u>49,125,344</u>	<u>46,997,404</u>	<u>2,127,940</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Deferred pension inflow	4,898,397	4,898,397	-
Deferred OPEB inflow	1,165,263	1,165,263	-
Deferred insurance proceeds	-	-	-
<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	<u>6,063,660</u>	<u>6,063,660</u>	<u>-</u>
<b>TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES</b>	<u>55,189,004</u>	<u>53,061,064</u>	<u>2,127,940</u>
<b>NET POSITION:</b>			
Net investment in capital assets	27,284,795	28,805,886	(1,521,091)
Restricted for debt service	-	-	-
Unrestricted	(18,835,768)	(16,610,798)	(2,224,970)
<b>TOTAL NET POSITION</b>	<u>\$ 8,449,027</u>	<u>\$ 12,195,088</u>	<u>\$ (3,746,061)</u>

**SHARED SERVICES  
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION  
FOR THE SEVEN MONTHS ENDED APRIL 30, 2023**

	<u>Current Month</u>	<u>Year to Date</u>
<b>OPERATING REVENUES:</b>		
Service fees	\$ -	-
Deferred charges for services	(1,127,833)	(4,820,769)
Intragovernmental	6,316,386	43,412,426
Insurance premiums	1,645,657	10,949,471
Other operating revenues	23,132	54,435
Total operating revenues	<u>6,857,342</u>	<u>49,595,563</u>
<b>OPERATING EXPENSES:</b>		
Personnel	3,975,820	29,398,526
Claims paid	1,401,848	10,912,449
Administrative charges	161,795	962,596
Chemicals	-	-
Other operating supplies	389,487	4,403,947
Electric power	10,672	70,361
Consulting	140,442	971,976
Maintenance	151,831	1,239,779
Shared services	-	-
Other operating services	356,216	4,039,174
Total operating expenses excluding depreciation	<u>6,588,111</u>	<u>51,998,808</u>
<b>EXCESS OF REVENUES OVER EXPENSES BEFORE DEPRECIATION</b>	269,231	(2,403,245)
Depreciation expense	211,216	1,470,665
Total depreciation	<u>211,216</u>	<u>1,470,665</u>
<b>OPERATING INCOME (LOSS)</b>	<u>58,015</u>	<u>(3,873,910)</u>
<b>NONOPERATING REVENUES (EXPENSES):</b>		
Investment income	19,239	72,838
Miscellaneous revenue (expense)	10,789	65,758
Contribution revenue (expense)	-	-
Gain (loss) on sale of capital assets	(14,978)	(10,747)
Interest expenses - long term debt	-	-
Total nonoperating revenues (expenses)	<u>15,050</u>	<u>127,849</u>
<b>CHANGE IN NET POSITION</b>	73,065	(3,746,061)
<b>NET POSITION, BEGINNING BALANCE</b>	<u>8,375,962</u>	<u>12,195,088</u>
<b>NET POSITION, ENDING BALANCE</b>	<u>\$ 8,449,027</u>	<u>\$ 8,449,027</u>

**SHARED SERVICES  
STATEMENT OF CASH FLOWS  
FOR THE SEVEN MONTHS ENDED APRIL 30, 2023**

	Current Month	Year to Date
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>		
Cash received from customers	\$ -	\$ -
Cash received from other funds	5,866,228	41,042,979
Cash received from (paid to) others	394,788	2,395,155
Cash paid to suppliers for goods and services	(2,272,312)	(21,211,388)
Cash paid for employees for services	(2,576,746)	(19,864,760)
Cash paid to other funds	(12,545)	(51,785)
Net cash provided by operating activities	<u>1,399,413</u>	<u>2,310,201</u>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</b>		
Proceeds from (for) the issuance of bonds	-	-
Cash paid for capital assets	(206,455)	(635,401)
Interest paid on long-term debt	-	-
Interest paid on U.S. government contracts	-	-
Principal payments on long-term debt	-	-
Payments on U.S. government contracts	-	-
Payments from (for) bond issue costs	-	-
Federal program revenues	-	-
Net cash used for capital and related financing activities	<u>(206,455)</u>	<u>(635,401)</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>		
Sale and maturity of investments	-	-
Purchase of investments	-	-
Interest received	46,798	224,301
Net cash provided by (used for) investing activities	<u>46,798</u>	<u>224,301</u>
<b>NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS</b>	1,239,756	1,899,101
CASH AND CASH EQUIVALENTS - Beginning of year	12,401,178	11,741,833
CASH AND CASH EQUIVALENTS - End of year	<u>\$ 13,640,934</u>	<u>\$ 13,640,934</u>
<b>RECONCILIATION OF TOTAL CASH TO THE STATEMENT OF NET POSITION</b>		
Unrestricted cash and cash equivalents	\$ 13,640,934	\$ 13,640,934
Restricted cash and cash equivalents	-	-
<b>RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES:</b>		
Operating income	58,015	(3,873,910)
Adjustments to reconcile net income to net cash provided by operating activities:		
Depreciation	211,216	1,470,665
Change in operating assets and liabilities:		
Accounts receivable and deferred billings	65,869	1,291,683
Prepaid expenses	-	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	(119,986)	(310,473)
Accounts payable, accrued liabilities and developers' deposit	56,466	(1,833,772)
Accrued vacation and Accrued sick	-	-
Customer advance payments	-	-
Due to/from cities	1,127,833	4,820,769
Total adjustments	<u>1,341,398</u>	<u>6,184,111</u>
<b>NET CASH PROVIDED BY OPERATING ACTIVITIES</b>	<u>\$ 1,399,413</u>	<u>\$ 2,310,201</u>
<b>NONCASH TRANSACTION DISCLOSURES</b>		
Gain (loss) on disposal of capital assets	\$ (74,067)	\$ (74,067)
Interest capitalized on construction	-	-
Amortization of bond-related items	-	-
Change in fair value of investments	-	-
Change in liabilities related to capital assets	-	-
Change in actuarial value of net pension liability	-	-
Refunding bonds issued	-	-
Refunding proceeds deposited in escrow	-	-

# REGIONAL WATER

SYSTEM FUND

## WATER SYSTEM COMPARATIVE STATEMENT OF NET POSITION APRIL 30, 2023

	April 30, 2023	September 30, 2022	Increase (Decrease)
<b>ASSETS:</b>			
<b>CURRENT ASSETS:</b>			
Unrestricted Assets:			
Cash and cash equivalents	\$ 115,424,984	\$ 102,785,315	\$ 12,639,669
Investments	68,957,408	70,959,076	(2,001,668)
Interest receivable	-	-	-
Accounts receivable	15,464,255	14,874,067	590,188
Contracts receivable	-	-	-
Due from other funds	-	17,839	(17,839)
Prepaid expenses	6,059,086	6,264,461	(205,375)
Unbilled receivables	89,907	89,907	-
Total unrestricted assets	<u>205,995,640</u>	<u>194,990,665</u>	<u>11,004,975</u>
Restricted Assets:			
Cash and cash equivalents	90,683,691	19,624,551	71,059,140
Investments	-	-	-
Contracts receivable	-	-	-
Interest receivable	678,968	591,386	87,582
Accounts receivable	-	-	-
Due from other funds	-	7,398,718	(7,398,718)
Total restricted assets	<u>91,362,659</u>	<u>27,614,655</u>	<u>63,748,004</u>
<b>TOTAL CURRENT ASSETS</b>	<u>297,358,299</u>	<u>222,605,320</u>	<u>74,752,979</u>
<b>NONCURRENT ASSETS:</b>			
Restricted Assets:			
Cash and cash equivalents	183,903,482	196,777,793	(12,874,311)
Investments	206,392,356	238,145,742	(31,753,386)
<b>LONG-TERM ASSETS:</b>			
Net capital assets	<u>3,612,033,954</u>	<u>3,567,024,556</u>	<u>45,009,398</u>
<b>TOTAL NONCURRENT ASSETS</b>	<u>4,002,329,792</u>	<u>4,001,948,091</u>	<u>381,701</u>
<b>TOTAL ASSETS</b>	<u>4,299,688,091</u>	<u>4,224,553,411</u>	<u>75,134,680</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
Deferred pension outflow	3,829,166	3,829,166	-
Deferred loss on refunding	2,179,431	2,285,469	(106,038)
Deferred OPEB outflow	945,337	945,337	-
<b>TOTAL DEFERRED OUTFLOWS OF RESOURCES</b>	<u>6,953,934</u>	<u>7,059,972</u>	<u>(106,038)</u>
<b>TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>	<u>4,306,642,025</u>	<u>4,231,613,383</u>	<u>75,028,642</u>
<b>LIABILITIES:</b>			
<b>CURRENT LIABILITIES:</b>			
Payable from Unrestricted Assets:			
Accounts payable and other liabilities	7,939,381	23,030,837	(15,091,456)
Due to other funds	424,954	8,315,134	(7,890,180)
Customer advance payments	-	2,794,342	(2,794,342)
Due to cities	31,476,625	-	31,476,625
Total payable from unrestricted assets	<u>39,840,960</u>	<u>34,140,313</u>	<u>5,700,647</u>
Payable from Restricted Assets:			
Accounts payable	57,229,190	67,297,710	(10,068,520)
Due to other funds	-	166,000	(166,000)
Accrued interest on notes	115,068	15,123	99,945
Accrued interest - revenue bonds	14,822,271	7,411,135	7,411,136
Current portion of notes payable	30,000,000	5,000,000	25,000,000
Current portion of revenue bonds	96,875,000	96,875,000	-
Total payable from restricted assets	<u>199,041,529</u>	<u>176,764,968</u>	<u>22,276,561</u>
<b>LONG-TERM LIABILITIES</b>			
Accrued vacation and sick - less current portion	953,441	953,441	-
Net pension liability	8,991,663	8,991,663	-
Net OPEB liability	1,675,398	1,675,398	-
Deferred compensation	-	-	-
Long-term debt - less current portion	2,565,302,748	2,573,747,952	(8,445,204)
Total long-term liabilities	<u>2,576,923,250</u>	<u>2,585,368,454</u>	<u>(8,445,204)</u>
<b>TOTAL LIABILITIES</b>	<u>2,815,805,739</u>	<u>2,796,273,735</u>	<u>19,532,004</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Deferred pension inflow	1,171,812	1,171,812	-
Deferred OPEB inflow	283,024	283,024	-
Deferred insurance proceeds	-	-	-
<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	<u>1,454,836</u>	<u>1,454,836</u>	<u>-</u>
<b>TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES</b>	<u>2,817,260,575</u>	<u>2,797,728,571</u>	<u>19,532,004</u>
<b>NET POSITION:</b>			
Net investment in capital assets	1,129,878,933	1,143,997,144	(14,118,211)
Restricted for debt service	205,182,002	138,538,090	66,643,912
Unrestricted	154,320,515	151,349,578	2,970,937
<b>TOTAL NET POSITION</b>	<u>\$ 1,489,381,450</u>	<u>\$ 1,433,884,812</u>	<u>\$ 55,496,638</u>

**WATER SYSTEM  
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION  
FOR THE SEVEN MONTHS ENDED APRIL 30, 2023**

	<b>Current Month</b>	<b>Year to Date</b>
<b>OPERATING REVENUES:</b>		
Water sales, net of surplus	\$ 35,827,360	\$ 250,792,889
Deferred charges for services	(5,922,872)	(31,476,625)
Other operating revenues	4,258	299,715
Total operating revenues	<u>29,908,746</u>	<u>219,615,979</u>
<b>OPERATING EXPENSES:</b>		
Personnel	1,259,349	8,773,825
Chemicals	3,562,197	28,593,843
Other operating supplies	371,084	2,790,527
Electric power	900,600	10,418,952
Wholesale water purchases	94,300	4,271,764
Consulting	169,996	731,625
Maintenance	997,011	7,533,515
Shared services	3,886,087	26,227,128
Other operating services	718,801	5,671,860
Total operating expenses excluding depreciation	<u>11,959,425</u>	<u>95,013,039</u>
<b>EXCESS OF REVENUES OVER EXPENSES BEFORE DEPRECIATION</b>	17,949,321	124,602,940
Depreciation expense	5,892,454	41,203,271
Total depreciation	<u>5,892,454</u>	<u>41,203,271</u>
<b>OPERATING INCOME (LOSS)</b>	<u>12,056,867</u>	<u>83,399,669</u>
<b>NONOPERATING REVENUES (EXPENSES):</b>		
Investment income	2,215,407	15,920,056
Miscellaneous revenue (expense)	-	-
Grant Income	23,143	29,697
Contribution revenue (expense)	-	17,728
Gain (loss) on sale of capital assets	11,424	11,424
Interest expense	(6,334,896)	(43,881,936)
Total nonoperating revenues (expenses)	<u>(4,084,922)</u>	<u>(27,903,031)</u>
<b>CHANGE IN NET POSITION</b>	7,971,945	55,496,638
<b>NET POSITION, BEGINNING BALANCE</b>	<u>1,481,409,505</u>	<u>1,433,884,812</u>
<b>NET POSITION, ENDING BALANCE</b>	<u>\$ 1,489,381,450</u>	<u>\$ 1,489,381,450</u>

**WATER SYSTEM  
STATEMENT OF CASH FLOWS  
FOR THE SEVEN MONTHS ENDED APRIL 30, 2023**

	Current Month	Year to Date
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>		
Cash received from customers	\$ 36,756,348	\$ 250,554,268
Cash received from other funds	-	-
Cash received from (paid to) others	4,158	176,001
Cash paid to suppliers for goods and services	(8,195,645)	(75,584,950)
Cash paid for employees for services	(812,015)	(5,822,898)
Cash paid to other funds	(3,718,460)	(25,945,436)
Net cash provided by operating activities	<u>24,034,386</u>	<u>143,376,985</u>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</b>		
Proceeds from (for) the issuance of bonds	-	(10,658)
Cash paid for capital assets	(9,512,699)	(102,551,586)
Proceeds from ECP	-	25,000,000
Interest paid on notes	(48,616)	(243,208)
Interest paid on long-term debt	-	(44,466,813)
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	23,143	29,697
Federal program revenues	-	-
Net cash used for capital and related financing activities	<u>(9,538,172)</u>	<u>(122,231,910)</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>		
Sale and maturity of investments	29,109,227	199,068,886
Purchase of investments	-	(159,526,690)
Interest received	2,151,068	10,137,227
Net cash provided by (used for) investing activities	<u>31,260,295</u>	<u>49,679,423</u>
<b>NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS</b>	45,756,509	70,824,498
CASH AND CASH EQUIVALENTS - Beginning of year	344,255,648	319,187,659
CASH AND CASH EQUIVALENTS - End of year	<u>\$ 390,012,157</u>	<u>\$ 390,012,157</u>
<b>RECONCILIATION OF TOTAL CASH TO THE STATEMENT OF NET POSITION</b>		
Unrestricted cash and cash equivalents	\$ 115,424,984	\$ 115,424,984
Restricted cash and cash equivalents	274,587,173	274,587,173
<b>RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES:</b>		
Operating income	\$ 12,056,867	\$ 83,399,669
Adjustments to reconcile net income to net cash provided by operating activities:		
Depreciation	5,892,454	41,203,271
Change in operating assets and liabilities:		
Accounts receivable and deferred billings	640,067	(711,356)
Prepaid expenses	-	205,376
Pension deferred outflows	-	-
OPEB Deferred outflows	-	-
Net pension liability	-	-
Pension deferred inflows	-	-
OPEB Deferred inflows	-	-
Net OPEB liability	-	-
Due to/from other funds	134,772	(473,623)
Accounts payable, accrued liabilities and developers' deposit	(612,646)	(8,928,635)
Accrued vacation and Accrued sick	-	-
Customer advance payments	-	(2,794,342)
Due to/from cities	5,922,872	31,476,625
Total adjustments	<u>11,977,519</u>	<u>59,977,316</u>
<b>NET CASH PROVIDED BY OPERATING ACTIVITIES</b>	<u>\$ 24,034,386</u>	<u>\$ 143,376,985</u>
<b>NONCASH TRANSACTION DISCLOSURES</b>		
Gain on disposal of capital assets	\$ -	\$ -
Interest capitalized on construction	-	-
Amortization of bond-related items	(1,191,308)	(8,339,167)
Change in fair value of investments	(65,472)	(4,253,107)
Change in liabilities related to capital assets	-	-
Change in actuarial value of net pension assets	-	-
Refunding bonds issued	-	-
Refunding proceeds deposited in escrow	-	-



# REGIONAL WASTEWATER

SYSTEM FUND

## REGIONAL WASTEWATER SYSTEM COMPARATIVE STATEMENT OF NET POSITION APRIL 30, 2023

	April 30, 2023	September 30, 2022	Increase (Decrease)
<b>ASSETS:</b>			
<b>CURRENT ASSETS:</b>			
Unrestricted Assets:			
Cash and cash equivalents	\$ 15,969,290	\$ 8,477,658	\$ 7,491,632
Investments	1,768,248	2,237,202	(468,954)
Accounts receivable	271,504	2,305,171	(2,033,667)
Due from other funds	-	221,323	(221,323)
Prepaid expenses	748,232	978,529	(230,297)
Unbilled receivables	1,518,013	1,518,013	-
Total unrestricted assets	<u>20,275,287</u>	<u>15,737,896</u>	<u>4,537,391</u>
Restricted Assets:			
Cash and cash equivalents	29,461,703	12,840,350	16,621,353
Interest receivable	207,417	253,508	(46,091)
Due from other funds	-	1,754,837	(1,754,837)
Total restricted assets	<u>29,669,120</u>	<u>14,848,695</u>	<u>14,820,425</u>
<b>TOTAL CURRENT ASSETS</b>	<u>49,944,407</u>	<u>30,586,591</u>	<u>19,357,816</u>
<b>NONCURRENT ASSETS:</b>			
Restricted Assets:			
Cash and cash equivalents	230,705,326	257,250,212	(26,544,886)
Investments	98,655,822	128,306,592	(29,650,770)
<b>LONG-TERM ASSETS:</b>			
Net capital assets	749,759,215	681,173,471	68,585,744
<b>TOTAL NONCURRENT ASSETS</b>	<u>1,079,120,363</u>	<u>1,066,730,275</u>	<u>12,390,088</u>
<b>TOTAL ASSETS</b>	<u>1,129,064,770</u>	<u>1,097,316,866</u>	<u>31,747,904</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
Deferred pension outflow	4,326,455	4,326,455	-
Deferred loss on refunding	1,366,478	1,547,597	(181,119)
Deferred OPEB outflow	1,009,352	1,009,352	-
<b>TOTAL DEFERRED OUTFLOWS OF RESOURCES</b>	<u>6,702,285</u>	<u>6,883,404</u>	<u>(181,119)</u>
<b>TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>	<u>1,135,767,055</u>	<u>1,104,200,270</u>	<u>31,566,785</u>
<b>LIABILITIES:</b>			
<b>CURRENT LIABILITIES:</b>			
Payable from Unrestricted Assets:			
Accounts payable and accrued liabilities	2,571,949	4,023,782	(1,451,833)
Due to other funds	107,566	1,899,012	(1,791,446)
Customer advance payments	7,826,849	5,401,170	2,425,679
Due to cities	5,527,794	-	5,527,794
Total payable from unrestricted assets	<u>16,034,158</u>	<u>11,323,964</u>	<u>4,710,194</u>
Payable from Restricted Assets:			
Accounts payable	19,788,538	28,299,947	(8,511,409)
Due to other funds	-	65,758	(65,758)
Accrued interest on notes	88,219	15,123	73,096
Accrued interest - revenue bonds	6,063,175	4,850,541	1,212,634
Current portion of notes payable	23,000,000	5,000,000	18,000,000
Current portion of revenue bonds	22,345,000	22,345,000	-
Total payable from restricted assets	<u>71,284,932</u>	<u>60,576,369</u>	<u>10,708,563</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	855,680,197	856,977,549	(1,297,352)
Total long-term liabilities	<u>866,916,299</u>	<u>868,213,651</u>	<u>(1,297,352)</u>
<b>TOTAL LIABILITIES</b>	<u>954,235,389</u>	<u>940,113,984</u>	<u>14,121,405</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Deferred pension inflow	1,674,751	1,674,751	-
Deferred OPEB inflow	339,570	339,570	-
<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	<u>2,014,321</u>	<u>2,014,321</u>	<u>-</u>
<b>TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES</b>	<u>956,249,710</u>	<u>942,128,305</u>	<u>14,121,405</u>
<b>NET POSITION:</b>			
Net investment in capital assets	124,428,210	122,962,462	1,465,748
Restricted for debt service	58,762,622	42,610,187	16,152,435
Unrestricted	(3,673,487)	(3,500,684)	(172,803)
<b>TOTAL NET POSITION</b>	<u>\$ 179,517,345</u>	<u>\$ 162,071,965</u>	<u>\$ 17,445,380</u>

**REGIONAL WASTEWATER SYSTEM  
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION  
FOR THE SEVEN MONTHS ENDED APRIL 30, 2023**

	<u>Current Month</u>	<u>Year to Date</u>
<b>OPERATING REVENUES:</b>		
Charges for services	\$ 8,117,022	\$ 56,541,368
Deferred charges for services	(141,448)	(5,527,794)
Other Operating revenues	804	88,378
Total operating revenue	<u>7,976,378</u>	<u>51,101,952</u>
<b>OPERATING EXPENSES:</b>		
Personnel	1,208,915	8,729,974
Chemicals	386,891	2,878,911
Other operating supplies	387,754	2,436,456
Electric power	311,650	2,138,080
Consulting	20,885	94,334
Maintenance	88,958	599,676
Shared services	924,697	6,472,745
Other operating services	491,002	4,665,909
Total operating expenses excluding depreciation	<u>3,820,752</u>	<u>28,016,085</u>
<b>EXCESS OF REVENUES OVER EXPENSES BEFORE DEPRECIATION</b>	4,155,626	23,085,867
Depreciation expense	1,072,892	7,256,550
Total depreciation	<u>1,072,892</u>	<u>7,256,550</u>
<b>OPERATING INCOME (LOSS)</b>	<u>3,082,734</u>	<u>15,829,317</u>
<b>NONOPERATING REVENUES (EXPENSES):</b>		
Investment income	1,381,240	9,465,687
Miscellaneous revenue (expense)	-	-
Contributions revenue (expense)	-	-
Gain (loss) on sale of capital assets	56,919	56,919
Interest expense	(1,141,394)	(7,653,951)
Arbitrage rebate and service fees	-	(252,592)
Total nonoperating revenue (expenses)	<u>296,765</u>	<u>1,616,063</u>
<b>CHANGE IN NET POSITION</b>	3,379,499	17,445,380
<b>NET POSITION, BEGINNING BALANCE</b>	<u>176,137,846</u>	<u>162,071,965</u>
<b>NET POSITION, ENDING BALANCE</b>	<u>\$ 179,517,345</u>	<u>\$ 179,517,345</u>

## REGIONAL WASTEWATER SYSTEM STATEMENT OF CASH FLOWS FOR THE SEVEN MONTHS ENDED APRIL 30, 2023

	Current Month	Year to Date
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>		
Cash received from customers	\$ 7,918,215	\$ 61,002,128
Cash received from other funds	42,965	287,106
Cash received from (paid to) others	554	86,595
Cash paid to suppliers for goods and services	(2,083,532)	(15,493,114)
Cash paid for employee services	(769,660)	(5,774,045)
Cash paid to other funds	(1,212,802)	(8,036,990)
Net cash provided by operating activities	<u>3,895,740</u>	<u>32,071,680</u>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</b>		
Proceeds from the issuance of bonds	-	-
Proceeds from ECP	-	18,000,000
Cash paid for capital assets	(11,867,573)	(84,668,649)
Interest paid on notes	(36,889)	(208,642)
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	<u>(11,904,462)</u>	<u>(74,153,102)</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>		
Sale and maturity of investments	16,147,819	79,539,830
Purchase of investments	-	(47,041,795)
Interest received	1,406,547	7,151,486
Net cash provided by (used for) investing activities	<u>17,554,366</u>	<u>39,649,521</u>
<b>NET INCREASE (DECREASE) IN CASH</b>	9,545,644	(2,431,901)
CASH AND CASH EQUIVALENTS - Beginning of year	<u>266,590,675</u>	<u>278,568,220</u>
CASH AND CASH EQUIVALENTS - End of year	<u>\$ 276,136,319</u>	<u>\$ 276,136,319</u>
<b>RECONCILIATION OF TOTAL CASH TO THE STATEMENT OF NET POSITION</b>		
Unrestricted cash and cash equivalents	\$ 15,969,290	\$ 15,969,290
Restricted cash and cash equivalents	260,167,029	260,167,029
<b>RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES:</b>		
Operating income	\$ 3,082,734	\$ 15,829,317
Adjustments to reconcile net income to net cash provided by operating activities:		
Depreciation	1,072,892	7,256,550
Change in operating assets and liabilities:		
Accounts receivable and deferred billings	(251,002)	2,079,757
Prepaid expense	(2,650)	230,296
Pension deferred outflows	-	-
OPEB deferred outflows	-	-
Net pension liability	-	-
Pension deferred inflows	-	-
OPEB deferred inflows	-	-
Net OPEB liability	-	-
Due to/from other funds	(4,401)	184,715
Accounts payable, accrued liabilities and developers' deposits	(143,281)	(1,462,428)
Accrued vacation and Accrued sick	-	-
Customers advance payments	-	2,425,679
Due to/from Cities	141,448	5,527,794
Total adjustments	<u>813,006</u>	<u>16,242,363</u>
Net cash provided by operating activities	<u>\$ 3,895,740</u>	<u>\$ 32,071,680</u>
<b>NONCASH TRANSACTION DISCLOSURES</b>		
Gain (loss) on disposal of capital assets	\$ (11,948)	\$ 17,143
Interest capitalized on construction	-	-
Amortization of bond-related items	(159,461)	(1,116,233)
Change in fair value of investments	(20,535)	(1,448,777)
Change in liabilities related to capital assets	-	-
Change in actuarial value of net pension liability	-	-
Refunding bonds issued	-	-
Refunding proceeds deposited in escrow	-	-

# REGIONAL SOLID WASTE

SYSTEM FUND

## REGIONAL SOLID WASTE SYSTEM COMPARATIVE STATEMENT OF NET POSITION APRIL 30, 2023

	April 30, 2023	September 30, 2022	Increase (Decrease)
<b>ASSETS:</b>			
CURRENT ASSETS:			
Unrestricted Assets:			
Cash and cash equivalents	\$ 12,304,333	\$ 8,878,792	\$ 3,425,541
Investments	3,434,139	4,269,554	(835,415)
Accounts receivable	322,586	291,951	30,635
Due from other funds	94,634	413,624	(318,990)
Prepaid expenses	12,730	437,501	(424,771)
Unbilled receivables	1,072,861	1,072,861	-
Total unrestricted assets	<u>17,241,283</u>	<u>15,364,283</u>	<u>1,877,000</u>
Restricted Assets:			
Cash and cash equivalents	4,351,245	708,169	3,643,076
Interest receivable	5,505	1,910	3,595
Due from other funds	-	2,086,137	(2,086,137)
Unbilled receivables	8,645,797	8,645,797	-
Total restricted assets	<u>13,002,547</u>	<u>11,442,013</u>	<u>1,560,534</u>
<b>TOTAL CURRENT ASSETS</b>	<b>30,243,830</b>	<b>26,806,296</b>	<b>3,437,534</b>
NONCURRENT ASSETS:			
Restricted assets:			
Cash and cash equivalents	24,146,428	26,263,501	(2,117,073)
Investments	3,018,703	2,424,820	593,883
LONG-TERM ASSETS:			
Net capital assets	121,894,110	120,750,835	1,143,275
<b>TOTAL NONCURRENT ASSETS</b>	<b>149,059,241</b>	<b>149,439,156</b>	<b>(379,915)</b>
<b>TOTAL ASSETS</b>	<b>179,303,071</b>	<b>176,245,452</b>	<b>3,057,619</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
Deferred pension outflow	3,947,821	3,947,821	-
Deferred loss on refundings	797,829	957,423	(159,594)
Deferred OPEB outflow	784,183	784,183	-
<b>TOTAL DEFERRED OUTFLOWS OF RESOURCES</b>	<b>5,529,833</b>	<b>5,689,427</b>	<b>(159,594)</b>
<b>TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>	<b>184,832,904</b>	<b>181,934,879</b>	<b>2,898,025</b>
<b>LIABILITIES:</b>			
CURRENT LIABILITIES:			
Payable from Unrestricted Assets:			
Accounts payable and other liabilities	1,458,159	3,207,245	(1,749,086)
Due to other funds	14,264	2,135,423	(2,121,159)
Customer advance payments	2,213,222	1,678,263	534,959
Due to Cities	4,625,106	-	4,625,106
Total payable from unrestricted assets	<u>8,310,751</u>	<u>7,020,931</u>	<u>1,289,820</u>
Payable from Restricted Assets:			
Accounts payable	18,235,244	17,606,023	629,221
Accrued landfill closure and post-closure care cost	6,129,670	6,129,670	-
Accrued interest payable on revenue bonds	335,106	167,553	167,553
Current portion of revenue bonds	3,705,000	3,705,000	-
Total payable from restricted assets	<u>28,405,020</u>	<u>27,608,246</u>	<u>796,774</u>
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	48,881,790	49,132,400	(250,610)
Total long-term liabilities	<u>60,767,497</u>	<u>61,018,107</u>	<u>(250,610)</u>
<b>TOTAL LIABILITIES</b>	<b>97,483,268</b>	<b>95,647,284</b>	<b>1,835,984</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Deferred pension inflow	1,502,709	1,502,709	-
Deferred OPEB inflow	279,025	279,025	-
<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	<b>1,781,734</b>	<b>1,781,734</b>	<b>-</b>
<b>TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES</b>	<b>99,265,002</b>	<b>97,429,018</b>	<b>1,835,984</b>
<b>NET POSITION:</b>			
Net investment in capital assets	75,548,771	78,626,177	(3,077,406)
Restricted for debt service	7,507,909	3,955,642	3,552,267
Unrestricted	2,511,222	1,924,042	587,180
<b>TOTAL NET POSITION</b>	<b>\$ 85,567,902</b>	<b>\$ 84,505,861</b>	<b>\$ 1,062,041</b>

**REGIONAL SOLID WASTE SYSTEM  
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION  
FOR THE SEVEN MONTHS ENDED APRIL 30, 2023**

	<u>Current Month</u>	<u>Year to Date</u>
<b>OPERATING REVENUES:</b>		
Charges for services	\$ 3,464,017	\$ 23,367,413
Deferred charges for services	(593,969)	(4,625,106)
Other operating revenues	<u>261,300</u>	<u>1,897,800</u>
Total operating revenue	<u>3,131,348</u>	<u>20,640,107</u>
<b>OPERATING EXPENSES:</b>		
Personnel	1,053,919	7,712,722
Chemicals	1,000	38,884
Other operating supplies	493,384	3,029,820
Electric power	17,839	120,986
Consulting	53,228	186,368
Maintenance	52,351	327,872
Shared services	324,657	2,009,682
Other operating services	<u>335,229</u>	<u>2,310,052</u>
Total operating expenses excluding depreciation	<u>2,331,607</u>	<u>15,736,386</u>
<b>EXCESS OF REVENUES OVER EXPENSES BEFORE DEPRECIATION</b>	799,741	4,903,721
Depreciation expense	<u>548,429</u>	<u>3,790,919</u>
Total depreciation	<u>548,429</u>	<u>3,790,919</u>
<b>OPERATING INCOME (LOSS)</b>	<u>251,312</u>	<u>1,112,802</u>
<b>NONOPERATING REVENUES (EXPENSES)</b>		
Investment income	106,149	659,381
Miscellaneous revenue (expense)	-	-
Contribution revenue (expense)	-	-
Gain (loss) on sale of capital assets	371,711	371,711
Interest expense - long term debt	<u>(154,550)</u>	<u>(1,081,853)</u>
Total nonoperating revenue (expenses)	<u>323,310</u>	<u>(50,761)</u>
<b>CHANGE IN NET POSITION</b>	<u>574,622</u>	<u>1,062,041</u>
<b>NET POSITION, BEGINNING BALANCE</b>	<u>84,993,280</u>	<u>84,505,861</u>
<b>NET POSITION, ENDING BALANCE</b>	<u>\$ 85,567,902</u>	<u>\$ 85,567,902</u>

## REGIONAL SOLID WASTE SYSTEM STATEMENT OF CASH FLOWS FOR THE SEVEN MONTHS ENDED APRIL 30, 2023

	Current Month	Year to Date
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>		
Cash received from customers	\$ 3,077,690	\$ 22,382,335
Cash received from other funds	390,220	2,288,084
Cash received from (paid to) others	175,055	1,579,939
Cash paid to suppliers for goods and services	(1,460,448)	(10,040,316)
Cash paid for employee services	(678,347)	(5,256,368)
Cash paid to other funds	(296,966)	(1,964,465)
Net cash provided by operating activities	<u>1,207,204</u>	<u>8,989,209</u>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</b>		
Proceeds from (for) the issuance of bonds	-	(14,443)
Cash paid for capital assets	(918,720)	(4,339,438)
Interest paid on long-term debt	-	(1,005,316)
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	<u>(918,720)</u>	<u>(5,344,754)</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>		
Sale and maturity of investments	634,436	4,944,953
Purchases of investments	-	(4,566,161)
Interest received	164,500	928,297
Net cash provided by (used for) investing activities	<u>798,936</u>	<u>1,307,089</u>
<b>NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS</b>	<b>1,087,420</b>	<b>4,951,544</b>
CASH AND CASH EQUIVALENTS - Beginning of year	39,714,586	35,850,462
CASH AND CASH EQUIVALENTS - End of year	<u>\$ 40,802,006</u>	<u>\$ 40,802,006</u>
<b>RECONCILIATION OF TOTAL CASH TO THE STATEMENT OF NET POSITION</b>		
Unrestricted cash and cash equivalents	\$ 12,304,333	\$ 12,304,333
Restricted cash and cash equivalents	28,497,673	28,497,673
<b>RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES:</b>		
Operating income	\$ 251,312	\$ 1,112,802
Adjustments to reconcile net income to net cash provided by operating activities:		
Depreciation	548,429	3,790,919
Change in operating assets and liabilities:		
Accounts receivable and deferred billings	(127,283)	(34,231)
Prepaid expense	-	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	(2,296)	283,968
Accounts payable, accrued liabilities and developers' deposits	(56,927)	(1,749,085)
Accrued vacation and Accrued sick	-	-
Landfill liability	-	-
Customers advance payments	-	534,959
Due to Cities	593,969	4,625,106
Total adjustments	955,892	7,876,407
Net cash provided by operating activities	<u>\$ 1,207,204</u>	<u>\$ 8,989,209</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)	(91,016)
Change in fair value of investments	2,648	(82,457)
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 APRIL 30, 2023

	April 30, 2023	September 30, 2022	Increase (Decrease)
<b>ASSETS:</b>			
<b>CURRENT ASSETS:</b>			
Current Assets:			
Cash and cash equivalents	\$ 10,739,476	\$ 5,970,854	\$ 4,768,622
Investments	1,201,907	2,023,119	(821,212)
Accounts receivable	239,851	573,922	(334,071)
Due from other funds	11,881	3,854	8,027
Prepaid expenses	81,734	131,387	(49,653)
Unbilled receivables	270,766	270,766	-
Total unrestricted assets	<u>12,545,615</u>	<u>8,973,902</u>	<u>3,571,713</u>
Restricted Assets:			
Cash and cash equivalents	19,806,143	9,181,928	10,624,215
Investments	-	-	-
Interest receivable	87,929	108,952	(21,023)
Due from other funds	-	392,380	(392,380)
Total restricted assets	<u>19,894,072</u>	<u>9,683,260</u>	<u>10,210,812</u>
<b>TOTAL CURRENT ASSETS</b>	<b>32,439,687</b>	<b>18,657,162</b>	<b>13,782,525</b>
<b>NONCURRENT ASSETS:</b>			
Restricted assets:			
Cash and cash equivalents	75,507,767	51,618,802	23,888,965
Investments	35,879,411	86,693,218	(50,813,807)
<b>LONG-TERM ASSETS:</b>			
Net capital assets	449,417,968	424,695,349	24,722,619
<b>TOTAL NONCURRENT ASSETS</b>	<u>560,805,146</u>	<u>563,007,369</u>	<u>(2,202,223)</u>
<b>TOTAL ASSETS</b>	<u>593,244,833</u>	<u>581,664,531</u>	<u>11,580,302</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
Deferred pension inflow	525,092	525,092	-
Deferred loss on refundings	1,254,360	1,425,568	(171,208)
Deferred OPEB inflow	189,154	189,154	-
<b>TOTAL DEFERRED OUTFLOWS OF RESOURCES</b>	<u>1,968,606</u>	<u>2,139,814</u>	<u>(171,208)</u>
<b>TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>	<u>595,213,439</u>	<u>583,804,345</u>	<u>11,409,094</u>
<b>LIABILITIES:</b>			
<b>CURRENT LIABILITIES:</b>			
Payable from Unrestricted Assets:			
Accounts payable and other liabilities	1,479,581	2,267,963	(788,382)
Due to other funds	43,122	554,341	(511,219)
Customer advance payments	3,921,890	2,837,034	1,084,856
Due to cities	2,868,912	-	2,868,912
Total payable from unrestricted assets	<u>8,313,505</u>	<u>5,659,338</u>	<u>2,654,167</u>
Payable from Restricted Assets:			
Accounts payable	7,906,330	12,661,114	(4,754,784)
Due to other funds	-	47,576	(47,576)
Accrued interest on notes	46,027	21,173	24,854
Accrued interest - revenue bonds	5,519,986	4,415,989	1,103,997
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	<u>40,802,343</u>	<u>39,475,852</u>	<u>1,326,491</u>
<b>LONG-TERM LIABILITIES:</b>			
Accrued vacation and sick - less current portion	168,922	168,922	-
Net pension liability	1,113,196	1,113,196	-
Net OPEB Liability	335,047	335,047	-
Long-term debt - less current portion	377,817,734	379,355,066	(1,537,332)
Total long-term liabilities	<u>379,434,899</u>	<u>380,972,231</u>	<u>(1,537,332)</u>
<b>TOTAL LIABILITIES</b>	<u>428,550,747</u>	<u>426,107,421</u>	<u>2,443,326</u>
<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>	<u>217,150</u>	<u>217,150</u>	<u>-</u>
<b>TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES</b>	<u>428,767,897</u>	<u>426,324,571</u>	<u>2,443,326</u>
<b>NET POSITION:</b>			
Net investment in capital assets	131,205,697	133,084,509	(1,878,812)
Restricted for debt service	32,127,804	22,200,770	9,927,034
Unrestricted	3,112,041	2,194,495	917,546
<b>TOTAL NET POSITION</b>	<u>\$ 166,445,542</u>	<u>\$ 157,479,774</u>	<u>\$ 8,965,768</u>

**UPPER EAST FORK INTERCEPTOR SYSTEM  
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION  
FOR THE SEVEN MONTHS ENDED APRIL 30, 2023**

	<u>Current Month</u>	<u>Year to Date</u>
<b>OPERATING REVENUES:</b>		
Charges for services	\$ 4,119,618	\$ 28,648,064
Deferred charges for services	(354,296)	(2,868,912)
Other operating revenues	7,035	14,148
Total operating revenue	<u>3,772,357</u>	<u>25,793,300</u>
<b>OPERATING EXPENSES:</b>		
Personnel	224,754	1,642,298
Chemicals	265,836	2,412,684
Other operating supplies	52,507	338,015
Electric power	118,812	828,081
Consulting	15,071	236,822
Maintenance	354,259	905,720
Shared services	415,604	2,913,442
Other operating services	(35,874)	(96,602)
Total operating expenses excluding depreciation	<u>1,410,969</u>	<u>9,180,460</u>
<b>EXCESS OF REVENUES OVER EXPENSES BEFORE DEPRECIATION</b>	2,361,388	16,612,840
Depreciation expense	672,891	4,691,884
Total depreciation	<u>672,891</u>	<u>4,691,884</u>
<b>OPERATING INCOME (LOSS)</b>	<u>1,688,497</u>	<u>11,920,956</u>
<b>NONOPERATING REVENUES (EXPENSES):</b>		
Investment income	539,605	3,563,173
Miscellaneous revenue (expense)	-	-
Contribution revenue (expense)	-	-
Gain (loss) on sale of capital assets	22,548	22,548
Interest expense	(954,863)	(6,540,909)
Total nonoperating revenue (expenses)	<u>(392,710)</u>	<u>(2,955,188)</u>
<b>CHANGE IN NET POSITION</b>	<u>1,295,787</u>	<u>8,965,768</u>
<b>NET POSITION, BEGINNING BALANCE</b>	<u>165,149,755</u>	<u>157,479,774</u>
<b>NET POSITION, ENDING BALANCE</b>	<u>\$ 166,445,542</u>	<u>\$ 166,445,542</u>

**UPPER EAST FORK INTERCEPTOR SYSTEM  
STATEMENT OF CASH FLOWS  
FOR THE SEVEN MONTHS ENDED APRIL 30, 2023**

	Current Month	Year to Date
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>		
Cash received from customers	\$ 4,048,193	\$ 30,065,462
Cash received from other funds	2,382	22,102
Cash received from (paid to) others	7,030	14,110
Cash paid to suppliers for goods and services	(1,065,741)	(6,149,475)
Cash paid for employee services	(148,161)	(1,131,019)
Cash paid to other funds	(382,992)	(2,789,608)
Net cash provided by operating activities	<u>2,460,711</u>	<u>20,031,572</u>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</b>		
Proceeds from issuance of bonds	-	-
Proceeds from ECP	-	5,000,000
Cash paid for capital assets	(5,380,788)	(34,229,370)
Interest paid on notes	(24,049)	(154,196)
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	<u>(5,404,837)</u>	<u>(36,007,550)</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>		
Sale and maturity of investments	13,857,941	92,243,215
Purchases of investments	-	(39,579,326)
Interest received	623,232	2,593,891
Net cash provided by (used for) investing activities	<u>14,481,173</u>	<u>55,257,780</u>
<b>NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS</b>	11,537,047	39,281,802
CASH AND CASH EQUIVALENTS - Beginning of year	94,516,339	66,771,584
CASH AND CASH EQUIVALENTS - End of year	<u>\$ 106,053,386</u>	<u>\$ 106,053,386</u>
<b>RECONCILIATION OF TOTAL CASH TO THE STATEMENT OF NET POSITION</b>		
Unrestricted cash and cash equivalents	\$ 10,739,476	\$ 10,739,476
Restricted cash and cash equivalents	95,313,910	95,313,910
<b>RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES:</b>		
Operating income	\$ 1,688,497	\$ 11,920,956
Adjustments to reconcile net income to net cash provided by operating activities:		
Depreciation	672,891	4,691,884
Change in operating assets and liabilities:		
Accounts receivable and deferred billings	(82,270)	355,095
Prepaid expense	-	49,653
Pension deferred outflows	-	-
OPEB deferred outflows	-	-
Net pension liability	-	-
Pension deferred inflows	-	-
OPEB deferred inflows	-	-
Net OPEB liability	-	-
Due to/from other funds	(12,081)	(126,866)
Account payable, accrued liabilities and developers' deposits	(160,622)	(812,918)
Accrued vacation and Accrued sick	-	-
Customers advance payments	-	1,084,856
Due to Cities	354,296	2,868,912
Total adjustments	<u>772,214</u>	<u>8,110,616</u>
Net cash provided by operating activities	<u>\$ 2,460,711</u>	<u>\$ 20,031,572</u>
<b>NONCASH TRANSACTION DISCLOSURES</b>		
Gain (loss) on disposal of capital assets	\$ -	\$ -
Interest capitalized on construction	-	-
Amortization of bond-related items	(195,161)	(1,366,124)
Change in fair value of investments	2,487	(879,819)
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  
APRIL 30, 2023**

	April 30, 2023	September 30, 2022	Increase (Decrease)
<b>ASSETS:</b>			
<b>CURRENT ASSETS:</b>			
Unrestricted Assets:			
Cash and cash equivalents	\$ 13,385,803	\$ 8,855,639	\$ 4,530,164
Investments	-	-	-
Accounts receivable	1,247,334	893,579	353,755
Due from other funds	23,110	622,963	(599,853)
Prepaid expenses	397,526	503,078	(105,552)
Unbilled receivables	415,855	415,856	(1)
Total unrestricted assets	<u>15,469,628</u>	<u>11,291,115</u>	<u>4,178,513</u>
Restricted Assets:			
Cash and cash equivalents	20,369,307	7,863,940	12,505,367
Investments	-	-	-
Interest receivable	72,550	37,525	35,025
Due from other funds	-	895,754	(895,754)
Total restricted assets	<u>20,441,857</u>	<u>8,797,219</u>	<u>11,644,638</u>
<b>TOTAL CURRENT ASSETS</b>	<b>35,911,485</b>	<b>20,088,334</b>	<b>15,823,151</b>
<b>NONCURRENT ASSETS:</b>			
Restricted Assets:			
Cash and cash equivalents	92,144,047	139,271,319	(47,127,272)
Investments	58,484,063	23,981,863	34,502,200
LONG-TERM ASSETS:			
Net capital assets	270,271,431	259,785,671	10,485,760
<b>TOTAL NONCURRENT ASSETS</b>	<b>420,899,541</b>	<b>423,038,853</b>	<b>(2,139,312)</b>
<b>TOTAL ASSETS</b>	<b>456,811,026</b>	<b>443,127,187</b>	<b>13,683,839</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
Deferred pension outflow	1,749,467	1,749,467	-
Deferred loss on refunding	834,161	1,004,031	(169,870)
Deferred OPEB outflow	531,102	531,102	-
<b>TOTAL DEFERRED OUTFLOWS OF RESOURCES</b>	<b>3,114,730</b>	<b>3,284,600</b>	<b>(169,870)</b>
<b>TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>	<b>459,925,756</b>	<b>446,411,787</b>	<b>13,513,969</b>
<b>LIABILITIES:</b>			
<b>CURRENT LIABILITIES:</b>			
Payable from Unrestricted Assets:			
Accounts payable and other liabilities	5,838,616	6,606,963	(768,347)
Due to other funds	75,121	1,180,393	(1,105,272)
Customer advance payments	5,078,727	1,952,237	3,126,490
Current notes payable	-	-	-
Due to cities	2,685,468	-	2,685,468
Total payable from unrestricted assets	<u>13,677,932</u>	<u>9,739,593</u>	<u>3,938,339</u>
Payable from Restricted Assets:			
Accounts payable	2,456,911	3,600,073	(1,143,162)
Due to other funds	-	14,023	(14,023)
Accrued interest - revenue bonds	5,181,744	2,492,474	2,689,270
Current portion of revenue bonds	15,640,000	15,640,000	-
Total payable from restricted assets	<u>23,278,655</u>	<u>21,746,570</u>	<u>1,532,085</u>
LONG-TERM LIABILITIES:			
Accrued vacation and sick - less current portion	331,738	331,738	-
Net pension liability	3,438,571	3,438,571	-
Net OPEB liability	943,057	943,057	-
Long-term debt - less current portion	304,470,331	305,231,849	(761,518)
Total long-term liabilities	<u>309,183,697</u>	<u>309,945,215</u>	<u>(761,518)</u>
<b>TOTAL LIABILITIES</b>	<b>346,140,284</b>	<b>341,431,378</b>	<b>4,708,906</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>347,930,234</b>	<b>343,221,328</b>	<b>4,708,906</b>
<b>NET POSITION:</b>			
Net investments in capital assets	76,588,149	78,344,692	(1,756,543)
Restricted for debt service	37,838,424	27,516,992	10,321,432
Unrestricted	(2,431,051)	(2,671,225)	240,174
<b>TOTAL NET POSITION</b>	<b>\$ 111,995,522</b>	<b>\$ 103,190,459</b>	<b>\$ 8,805,063</b>

**SMALL SYSTEMS  
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION  
FOR THE SEVEN MONTHS ENDED APRIL 30, 2023**

	<b>Current Month</b>	<b>Year to Date</b>
<b>OPERATING REVENUES:</b>		
Charges for services	\$ 4,709,321	\$ 33,165,332
Deferred charges for services	(269,433)	(2,685,468)
Other operating revenues	28,805	222,925
Total operating revenue	<u>4,468,693</u>	<u>30,702,789</u>
<b>OPERATING EXPENSES:</b>		
Personnel	641,238	4,649,597
Chemicals	173,690	1,212,252
Other operating supplies	175,520	1,067,032
Electric power	196,737	1,401,696
Consulting	6,925	70,052
Maintenance	63,890	211,860
Shared Services	511,444	3,887,628
Other operating services	420,839	2,996,350
Total operating expenses excluding depreciation	<u>2,190,283</u>	<u>15,496,467</u>
<b>EXCESS OF REVENUES OVER EXPENSES BEFORE DEPRECIATION</b>	2,278,410	15,206,322
Depreciation expense	712,969	4,961,526
Total depreciation	<u>712,969</u>	<u>4,961,526</u>
<b>OPERATING INCOME (LOSS)</b>	<u>1,565,441</u>	<u>10,244,796</u>
<b>NONOPERATING REVENUES (EXPENSES):</b>		
Investment income	665,410	4,387,661
Contributions in aid of construction	-	-
Miscellaneous revenue (expense)	-	-
Grant Income	-	-
Contribution revenue (expense)	-	-
Gain (loss) on sale of capital assets	8,931	8,931
Interest expense - long term debt	(951,826)	(5,836,325)
Total nonoperating revenue (expenses)	<u>(277,485)</u>	<u>(1,439,733)</u>
<b>CHANGE IN NET POSITION</b>	<u>1,287,956</u>	<u>8,805,063</u>
<b>NET POSITION, BEGINNING BALANCE</b>	<u>110,707,566</u>	<u>103,190,459</u>
<b>NET POSITION, ENDING BALANCE</b>	<u>\$ 111,995,522</u>	<u>\$ 111,995,522</u>

**SMALL SYSTEMS  
STATEMENT OF CASH FLOWS  
FOR THE SEVEN MONTHS ENDED APRIL 30, 2023**

	Current Month	Year to Date
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>		
Cash received from customers	\$ 4,673,731	\$ 35,957,919
Cash received from other funds	-	-
Cash received from (paid to) others	64	21,757
Cash paid to suppliers for goods and services	(974,319)	(7,842,160)
Cash paid for employee services	(402,548)	(3,033,043)
Cash paid to other funds	(678,031)	(4,851,991)
Net cash provided by operating activities	<u>2,618,897</u>	<u>20,252,482</u>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</b>		
Proceeds from (for) the issuance of bonds	(10,632)	(10,632)
Cash paid for capital assets	(4,388,558)	(16,614,049)
Loan from Water	-	-
Interest paid on long-term debt	-	(3,738,708)
Principal payments on long-term debt	-	-
Payments from (for) bond issue costs	10,632	10,632
Grant Income	-	-
Net cash used for capital and related financing activities	<u>(4,388,558)</u>	<u>(20,352,757)</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>		
Sale and maturity of investments	19,145,076	32,056,972
Purchase of investments	-	(65,519,313)
Interest received	731,756	3,470,875
Net cash provided by (used for) investing activities	<u>19,876,832</u>	<u>(29,991,466)</u>
<b>NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS</b>		
	18,107,171	(30,091,741)
CASH AND CASH EQUIVALENTS - Beginning of year	107,791,986	155,990,898
CASH AND CASH EQUIVALENTS - End of year	<u>\$ 125,899,157</u>	<u>\$ 125,899,157</u>
<b>RECONCILIATION OF TOTAL CASH TO THE STATEMENT OF NET POSITION</b>		
Unrestricted cash and cash equivalents	\$ 13,385,803	\$ 13,385,803
Restricted cash and cash equivalents	112,513,354	112,513,354
<b>RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES:</b>		
Operating income	\$ 1,565,441	10,244,796
Adjustments to reconcile net income to net cash provided by operating activities:		
Depreciation	712,969	4,961,526
Change in operating assets and liabilities:		
Accounts receivable and deferred billings	16,882	(388,778)
Prepaid expense	-	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	(5,567)	390,335
Accts payable, accrued liabilities and developers deposits	132,988	(872,911)
Accrued vacation and Accrued sick	-	-
Customers advance payments	(73,249)	3,126,496
Due to Cities	269,433	2,685,468
Total adjustments	<u>1,053,456</u>	<u>10,007,686</u>
Net cash provided by operating activities	<u>\$ 2,618,897</u>	<u>\$ 20,252,482</u>
<b>NONCASH TRANSACTION DISCLOSURES</b>		
Gain (loss) on disposal of capital assets	-	-
Interest capitalized on construction	-	-
Amortization of bond-related items	(84,523)	(591,650)
Change in fair value of investments	17,568	(362,019)
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 APRIL 30, 2023

FUND	INVESTMENTS		
	CASH	AT COST	TOTAL
CONSTRUCTION FUNDS:			
Regional Water System - Capital Improvement Fund	\$ -	\$ 114,649,842.75	\$ 114,649,842.75
Regional Water System - 2015	-	2,110,300.29	2,110,300.29
Regional Water System - 2016	0.32	8,720,186.30	8,720,186.62
Regional Water System - 2017 SWIFT - LBCR	-	1,151,624.16	1,151,624.16
Regional Water System - 2017 SWIFT - TRT & DIST	-	802,557.28	802,557.28
Regional Water System - 2018 SWIFT - LBCR	-	2,286,132.97	2,286,132.97
Regional Water System - 2018 SWIFT - TRT & DIST	0.50	15,165,031.08	15,165,031.58
Regional Water System - 2018A SWIFT - LBCR	162.55	3,056,863.67	3,057,026.22
Regional Water System - 2018A SWIFT - TRT & DIST	441.69	19,670,305.66	19,670,747.35
Regional Water System - 2019 SWIFT - LBCR	-	18,357,736.95	18,357,736.95
Regional Water System - 2019 SWIFT - TRT & DIST	-	41,805.88	41,805.88
Regional Water System - 2019 SWIFT - CNST/ESC	-	23,265,474.58	23,265,474.58
Regional Water System - 2019	195.47	56,028,325.26	56,028,520.73
Regional Water System - 2021	-	23,787,378.77	23,787,378.77
Regional Water System - 2018 SWIFT - WORKING CAPITAL	-	35,110,404.56	35,110,404.56
Regional Water System - 2018A SWIFT - WORKING CAPITAL	-	15,834,979.14	15,834,979.14
Regional Wastewater System - Capital Improvement Fund	-	3,121,980.51	3,121,980.51
Regional Wastewater System - 2016	-	637,259.85	637,259.85
Regional Wastewater System - 2017	-	88,201.14	88,201.14
Regional Wastewater System - 2018	-	1,928,008.31	1,928,008.31
Regional Wastewater System - 2019	7.64	4,845,946.11	4,845,953.75
Regional Wastewater System - 2020A	-	6,107,639.76	6,107,639.76
Regional Wastewater System - 2021A	-	9,228,379.82	9,228,379.82
Regional Wastewater System - 2020 CWSRF	-	155,660,281.28	155,660,281.28
Regional Wastewater System - 2021 CWSRF	-	241,984.24	241,984.24
Regional Wastewater System - 2020 CWSRF - CNST/ESC	-	72,021,162.77	72,021,162.77
Regional Wastewater System - 2021 CWSRF - CNST/ESC	-	35,676,748.73	35,676,748.73
Regional Solid Waste System - Capital Improvement Fund	-	8,081,910.82	8,081,910.82
Regional Solid Waste System - 2022	-	5,568,986.70	5,568,986.70
Upper East Fork Interceptor System - Capital Improvement Fund	2.22	11,253,607.00	11,253,609.22
Upper East Fork Interceptor System - 2016	-	298,316.23	298,316.23
Upper East Fork Interceptor System - 2017	-	2,149,052.06	2,149,052.06
Upper East Fork Interceptor System - 2018	14.85	5,810,191.89	5,810,206.74
Upper East Fork Interceptor System - 2019	-	17,678,261.86	17,678,261.86
Upper East Fork Interceptor System - 2020	-	28,609,590.53	28,609,590.53
Upper East Fork Interceptor System - 2021	-	26,490,962.75	26,490,962.75
Buffalo Creek Interceptor - Capital Improvement Fund	-	66,243.77	66,243.77
Buffalo Creek Interceptor - 2019	-	1,225,689.28	1,225,689.28
Buffalo Creek Interceptor - 2020	-	5,979,212.67	5,979,212.67
Buffalo Creek Interceptor - 2020	-	1,028,277.38	1,028,277.38
Buffalo Creek Interceptor - 2020	-	37,315,872.00	37,315,872.00
Mckinney Interceptor - Capital Improvement Fund	-	54,810.06	54,810.06
Muddy Creek Wastewater Treatment Plant - Capital Improvement Fund	-	8,680.79	8,680.79
Muddy Creek Wastewater Treatment Plant - 2019	-	951,241.02	951,241.02
Muddy Creek Wastewater Treatment Plant - 2021	-	5,616,405.90	5,616,405.90
Mustang Creek Interceptor - Capital Improvement Fund	-	426,421.28	426,421.28
Mustang Creek Interceptor - 2019	0.24	39,767.71	39,767.95
Mustang Creek Interceptor - 2020	5.32	1,127,535.04	1,127,540.36
Panther Creek Wastewater Treatment Plant - Capital Improvement Fund	-	845,980.69	845,980.69
Panther Creek Wastewater Treatment Plant - 2020	-	3,446,531.83	3,446,531.83
Parker Creek Wastewater Interceptor System - Capital Improvement Fund	-	153,624.40	153,624.40
Parker Creek Parallel WW Interceptor System - Capital Improvement Fund	-	37,220.94	37,220.94
Parker Creek Parallel WW Interceptor System - 2016	-	5,920.02	5,920.02
Sabine Creek Wastewater Treatment Plant - Capital Improvement Fund	-	4,798.95	4,798.95
Sabine Creek Wastewater Treatment Plant - 2020	-	85,404.19	85,404.19
Sabine Creek Wastewater Treatment Plant - 2022	-	69,306,925.29	69,306,925.29
Sabine Creek Wastewater Interceptor System - Capital Improvement Fund	-	117,041.18	117,041.18
Stewart Creek West Wastewater Treatment Plant - Capital Improvement Fund	-	196,792.54	196,792.54
Stewart Creek West Wastewater Treatment Plant - 2015	-	8,824.36	8,824.36
<b>TOTAL</b>	<b>\$ 830.80</b>	<b>\$ 863,586,642.95</b>	<b>\$ 863,587,473.75</b>

**SCHEDULE OF CASH AND INVESTMENTS**  
**APRIL 30, 2023**

FUND	INVESTMENTS		
	CASH	AT COST	TOTAL
<b>CONSTRUCTION FUNDS - ECP:</b>			
Regional Water System - ECP	\$ -	\$ 7,742,927.70	\$ 7,742,927.70
Regional Wastewater System - ECP	-	3,459,118.89	3,459,118.89
Upper East Fork Interceptor - ECP	-	3,503,518.76	3,503,518.76
TOTAL	\$ -	\$ 14,705,565.35	\$ 14,705,565.35
TOTAL CONSTRUCTION FUNDS:	\$ 830.80	\$ 878,292,208.30	\$ 878,293,039.10
<b>INTEREST AND SINKING FUNDS:</b>			
Regional Water System	\$ -	\$ 90,567,052.68	\$ 90,567,052.68
Regional Wastewater System	-	29,372,236.11	29,372,236.11
Regional Solid Waste System	-	4,351,244.51	4,351,244.51
Upper East Fork Interceptor System	-	19,806,143.20	19,806,143.20
Buffalo Creek Interceptor	-	2,441,343.90	2,441,343.90
Little Elm Water Transmission Facilities	-	56.01	56.01
Lower East Fork Interceptor	-	1,129,727.20	1,129,727.20
Muddy Creek Interceptor	-	209,955.60	209,955.60
Muddy Creek Wastewater Treatment Plant	-	3,108,133.14	3,108,133.14
Mustang Creek Interceptor System	-	1,808,541.91	1,808,541.91
Panther Creek Wastewater Treatment Plant	-	3,550,245.33	3,550,245.33
Parker Creek Interceptor	-	53.17	53.17
Parker Creek Parallel Interceptor	-	144,772.03	144,772.03
Rockwall - Heath Water Storage Facilities	-	203,983.13	203,983.13
Rockwall South (Buffalo) Wastewater Treatment Plant - 2008	-	195,840.65	195,840.65
Rockwall Water Pump Station Facilities	-	144,991.23	144,991.23
Sabine Creek Interceptor	-	40.91	40.91
Sabine Creek Wastewater Treatment Plant	-	3,473,703.02	3,473,703.02
Stewart Creek West Wastewater Treatment Plant - 2015	-	3,410,324.32	3,410,324.32
Terrell Water Transmission Facilities	-	547,596.48	547,596.48
TOTAL	\$ -	\$ 164,465,984.53	\$ 164,465,984.53
<b>INTEREST AND SINKING FUNDS - ECP:</b>			
Regional Water System - ECP	\$ -	\$ 116,638.63	\$ 116,638.63
Regional Wastewater System - ECP	-	89,467.19	89,467.19
Upper East Fork Interceptor - ECP	-	-	-
TOTAL	\$ -	\$ 206,105.82	\$ 206,105.82
TOTAL INTEREST AND SINKING FUNDS:	\$ -	\$ 164,672,090.35	\$ 164,672,090.35
<b>DEBT SERVICE RESERVE FUNDS:</b>			
Regional Water System	\$ -	\$ 132,414,484.74	\$ 132,414,484.74
Regional Wastewater System	-	36,660,004.53	36,660,004.53
Regional Solid Waste System	-	3,575,071.69	3,575,071.69
Upper East Fork Interceptor System	-	18,160,736.28	18,160,736.28
Buffalo Creek Interceptor	-	3,642,669.82	3,642,669.82
Little Elm Water Transmission Facilities	-	420,187.20	420,187.20
Lower East Fork Interceptor	-	1,336,676.01	1,336,676.01
Muddy Creek Interceptor	-	265,434.21	265,434.21
Muddy Creek Wastewater Treatment Plant	-	1,453,279.90	1,453,279.90
Mustang Creek Interceptor System	-	1,681,115.92	1,681,115.92
Panther Creek Wastewater Treatment Plant	-	1,631,298.50	1,631,298.50
Parker Creek Interceptor	-	223,831.56	223,831.56
Parker Creek Parallel Interceptor	-	206,245.41	206,245.41
Rockwall - Heath Water Storage Facilities	-	234,259.71	234,259.71
Rockwall South (Buffalo) Wastewater Treatment Plant - 2008	-	249,866.22	249,866.22
Rockwall Water Pump Station Facilities	-	171,188.87	171,188.87
Sabine Creek Interceptor	-	180,483.84	180,483.84
Sabine Creek Wastewater Treatment Plant	-	5,615,616	5,615,616
Stewart Creek West Wastewater Treatment Plant - 2015	-	4,839,726.62	4,839,726.62
Terrell Water Transmission Facilities	-	754,167.34	754,167.34
TOTAL	\$ -	\$ 213,716,344.86	\$ 213,716,344.86

# SCHEDULES OF CASH AND INVESTMENTS

NORTH TEXAS MUNICIPAL WATER DISTRICT

## SCHEDULE OF CASH AND INVESTMENTS

APRIL 30, 2023

FUND	CASH		INVESTMENTS		TOTAL
			AT COST		
<b>ARBITRAGE LIABILITY FUNDS:</b>					
Regional Wastewater System - 2020 CWSRF	\$	-	\$ 714,913.13	\$	714,913.13
Regional Wastewater System - 2021 CWSRF		-	259,088.52		259,088.52
TOTAL	\$	-	\$ 974,001.65	\$	974,001.65
<b>RESERVE FOR MAINTENANCE ESCROW FUNDS:</b>					
Regional Water System - Chapman	\$	-	\$ 241,964.95	\$	241,964.95
Regional Water System - Contingency		-	31,343,505.04		31,343,505.04
Regional Wastewater System		-	2,445,011.71		2,445,011.71
Regional Solid Waste System		-	1,339,547.30		1,339,547.30
Upper East Fork Interceptor System		-	1,553,284.93		1,553,284.93
Buffalo Creek Interceptor		-	167,143.83		167,143.83
Farmersville Wastewater Treatment Plant		-	6,345.69		6,345.69
Forney Interceptor		-	18,928.42		18,928.42
Kaufman Four - One Water Distribution Facilities		-	23,124.05		23,124.05
Lavon Wastewater Treatment Plant		-	25,603.39		25,603.39
Little Elm Water Transmission Facilities		-	50,489.26		50,489.26
Lower East Fork Interceptor		-	26,260.62		26,260.62
McKinney Interceptor		-	16,078.26		16,078.26
Muddy Creek Interceptor		-	24,515.37		24,515.37
Muddy Creek Wastewater Treatment Plant		-	14,862.49		14,862.49
Mustang Creek Interceptor		-	10,990.11		10,990.11
Panther Creek Wastewater Treatment Plant		-	102,989.55		102,989.55
Parker Creek Interceptor		-	4,358.01		4,358.01
Parker Creek Parallel Interceptor		-	31,645.92		31,645.92
Plano Water Transmission Facilities		-	57,329.76		57,329.76
Rockwall North (Squabble) Wastewater Treatment Plant		-	1,497.09		1,497.09
Rockwall South (Buffalo) Wastewater Treatment Plant		-	43,971.80		43,971.80
Sabine Creek Interceptor		-	31,162.75		31,162.75
Sabine Creek Wastewater Treatment Plant		-	55,208.93		55,208.93
Seis Lagos Wastewater Treatment Plant		-	11,544.02		11,544.02
Stewart Creek West Wastewater Treatment Plant		-	102,059.27		102,059.27
TOTAL	\$	-	\$ 37,749,422.52	\$	37,749,422.52
<b>EQUIPMENT REPLACEMENT ESCROW FUNDS:</b>					
Regional Solid Waste System	\$	-	\$ 16,770,332.26	\$	16,770,332.26
TOTAL	\$	-	\$ 16,770,332.26	\$	16,770,332.26
<b>PREVENTATIVE MAINTENANCE ESCROW FUNDS:</b>					
Regional Wastewater System	\$	-	\$ 469,486.42	\$	469,486.42
Upper East Fork Interceptor System		-	1,087,140.38		1,087,140.38
Buffalo Creek Interceptor		-	894,013.50		894,013.50
Farmersville Wastewater Treatment Plant		-	3,950.53		3,950.53
Forney Interceptor		-	541,812.88		541,812.88
Lavon Wastewater Treatment Plant		-	8,465.40		8,465.40
Lower East Fork Interceptor		-	634,095.16		634,095.16
McKinney Interceptor		-	292,431.02		292,431.02
Muddy Creek Interceptor		-	384,160.41		384,160.41
Muddy Creek Wastewater Treatment Plant		-	80,822.05		80,822.05
Mustang Creek Interceptor		-	464,988.32		464,988.32
Panther Creek Wastewater Treatment Plant		-	249,273.45		249,273.45
Parker Creek Interceptor		-	506,933.36		506,933.36
Parker Creek Parallel Interceptor		-	78,235.08		78,235.08
Rockwall South (Buffalo) Wastewater Treatment Plant		-	156,149.05		156,149.05
Sabine Creek Interceptor		-	443,179.72		443,179.72
Sabine Creek Wastewater Treatment Plant		-	15,142.75		15,142.75
Seis Lagos Wastewater Treatment Plant		-	2,949.00		2,949.00
Stewart Creek West Wastewater Treatment Plant		-	68,436.11		68,436.11
TOTAL	\$	-	\$ 6,381,664.59	\$	6,381,664.59

**SCHEDULE OF CASH AND INVESTMENTS**  
**APRIL 30, 2023**

FUND	CASH	INVESTMENTS AT COST	TOTAL
<b>SUPPORT SERVICES CONTINGENCY:</b>			
Support Services	\$ -	\$ 4,321,034.68	\$ 4,321,034.68
TOTAL	\$ -	\$ 4,321,034.68	\$ 4,321,034.68
TOTAL ESCROW FUNDS:	\$ -	\$ 65,222,454.05	\$ 65,222,454.05
<b>OPERATING FUNDS:</b>			
Support Services	\$ 1,649,211.42	\$ 4,979,684.61	\$ 6,628,896.03
Regional Water System	1,664,878.93	67,325,273.56	68,990,152.49
Regional Wastewater System	1,652,625.98	12,474,650.07	14,127,276.05
Regional Solid Waste System	1,694,086.45	5,921,729.09	7,615,815.54
Upper East Fork Interceptor System	1,650,796.92	5,140,388.33	6,791,185.25
Buffalo Creek Interceptor	87.13	970,242.40	970,329.53
Farmersville Wastewater Treatment Plant	43.83	96,511.84	96,555.67
Forney Interceptor	4.49	172,825.47	172,829.96
Kaufman Four - One Water Distribution Facilities	1.34	41,786.41	41,787.75
Lavon Wastewater Treatment Plant	8.09	46,127.58	46,135.67
Little Elm Water Transmission Facilities	0.67	4,398.56	4,399.23
Lower East Fork Interceptor	180.45	400,301.54	400,481.99
McKinney Interceptor	4.99	27,089.77	27,094.76
Muddy Creek Interceptor	32.21	37,961.74	37,993.95
Muddy Creek Wastewater Treatment Plant	648.97	556,240.00	556,888.97
Mustang Creek Interceptor System	(85,557.14)	209.08	(85,348.06)
Panther Creek Wastewater Treatment Plant	490.69	1,234,303.63	1,234,794.32
Parker Creek Interceptor	4.18	234,425.87	234,430.05
Parker Creek Parallel Interceptor	-	29,431.42	29,431.42
Plano Water Transmission Facilities	5.84	19,788.99	19,794.83
Rockwall - Heath Water Storage Facilities	2.33	21,393.16	21,395.49
Rockwall North (Squabble) Wastewater Treatment Plant	-	49,294.86	49,294.86
Rockwall South (Buffalo) Wastewater Treatment Plant	-	426,518.65	426,518.65
Rockwall Water Pump Station Facilities	1.71	16,144.15	16,145.86
Sabine Creek Interceptor	2.87	29,144.95	29,147.82
Sabine Creek Wastewater Treatment Plant	169.28	552,069.96	552,239.24
Seis Lagos Wastewater Treatment Plant	-	26,326.68	26,326.68
Stewart Creek West Wastewater Treatment Plant	512.19	1,887,619.54	1,888,131.73
Terrell Water Transmission Facilities	7.28	63,716.05	63,723.33
Small Wastewater Treatment Plants	(22,160.23)	-	(22,160.23)
Wastewater Pretreatment Program	54.86	251,627.59	251,682.45
Insurance	361,991.20	2,329,012.06	2,691,003.26
TOTAL	\$ 8,568,136.93	\$ 105,366,237.61	\$ 113,934,374.54
GRAND TOTAL	\$ 8,568,967.73	\$ 1,428,243,336.82	\$ 1,436,812,304.55

# SCHEDULES OF CASH AND INVESTMENTS

CONSTRUCTION FUNDS	TOTAL	ENCUMBERED	UNENCUMBERED	FUTURE	FUTURE	ESTIMATED FY23
	CASH AND INVESTMENTS	BALANCE	BALANCE	TRANSFERS IN	CONTRACT AWARDS	UNENCUMBERED BALANCE
	(A)	(B)	(C) = (A-B)	(D)	(E)	(F) = (C)+(D)-(E)
Regional Wtr System - CIF	\$ 114,649,843	\$ 75,742,023	\$ 38,907,820	\$ 8,095,461 (6)	\$ 27,883,657	\$ 19,119,624
Regional Wtr System - 2015	2,110,300	-	2,110,300	-	-	2,110,300
Regional Wtr System - 2016	8,720,187	6,365,005	2,355,182	-	-	2,355,182
Regional Wtr System - 2017 SWIFT	1,954,181	1,828,459	125,722	-	125,722	-
Regional Wtr System - 2018 SWIFT	52,561,569	54,383,748	(1,822,178)	5,333,713 (4)	1,192,326(5)	2,319,209
Regional Wtr System - 2018A SWIFT	38,562,753	38,775,053	(212,300)	1,604,491 (4)	365,312(5)	1,026,879
Regional Wtr System - 2019 SWIFT	18,399,543	811,983	17,587,559	13,964,308 (4)	31,551,867	-
Regional Wtr System - 2019 SWIFT - TWDB Escrow	23,265,475	-	23,265,475	(20,902,512)(4)	-	2,362,963
Regional Wtr System - 2019A	56,028,521	54,755,050	1,273,471	-	-	1,273,471
Regional Wtr System - 2021	23,787,379	20,629,862	3,157,517	-	3,000,000	157,517
Regional Wtr System - ECP	7,742,928	92,393,018	(84,650,091)	84,804,092 (8)	-	154,001
Regional WW System - CIF	3,121,981	53,092	3,068,889	-	-	3,068,889
Regional WW System - 2016	637,260	398,545	238,715	-	-	238,715
Regional WW System - 2017	88,201	1,114	87,087	-	-	87,087
Regional WW System - 2018	1,928,008	1,850,491	77,518	-	-	77,518
Regional WW System - 2019	4,845,954	4,679,818	166,135	-	-	166,135
Regional WW System - 2020	6,107,640	5,936,165	171,475	-	-	171,475
Regional WW System - 2020 CWSRF	155,660,281	169,094,373	(13,434,092)	18,833,950 (7)	-	5,399,858
Regional WW System - 2020 CWSRF - TWDB Escrow	72,021,163	-	72,021,163	(18,833,950)(7)	51,743,020	1,444,193
Regional WW System - 2021 CWSRF	241,984	-	241,984	-	-	241,984
Regional WW System - 2021 CWSRF - TWDB Escrow	35,676,749	-	35,676,749	-	34,991,000	685,749
Regional WW System - 2021A	9,228,380	9,060,821	167,559	-	-	167,559
Regional WW System - ECP	3,459,119	24,734,139	(21,275,020)	21,362,133 (8)	-	87,112
Regional Solid Waste System - CIF	8,081,911	1,047,405	7,034,506	83,335	4,000	7,113,841
Regional Solid Waste System - 2022	5,568,987	1,331,935	4,237,052	-	3,968,000	269,052
Upper East Fork Interceptor System - CIF	11,253,609	5,085,958	6,167,651	662,710	-	6,830,361
Upper East Fork Interceptor System - 2016	298,316	91,705	206,611	-	-	206,611
Upper East Fork Interceptor System - 2017	2,149,052	1,918,682	230,370	-	-	230,370
Upper East Fork Interceptor System - 2018	5,810,207	4,633,986	1,176,221	-	-	1,176,221
Upper East Fork Interceptor System - 2019	17,678,262	13,901,375	3,776,887	-	-	3,776,887
Upper East Fork Interceptor System - 2020	28,609,591	25,494,010	3,115,581	-	2,412,000	703,581
Upper East Fork Interceptor System - 2021	26,490,963	25,868,860	622,103	-	-	622,103
Upper East Fork Interceptor System - ECP	3,503,519	14,688,852	(11,185,333)	11,272,193 (8)	-	86,859
Muddy Creek WW Treatment Plant - CIF	8,681	6,800	1,881	-	-	1,881
Muddy Creek WW Treatment Plant - 2019	951,241	21,770	929,472	-	-	929,472
Muddy Creek WW Treatment Plant - 2021	5,616,406	3,880,819	1,735,587	-	1,114,000	621,587
Mustang Creek Interceptor System - CIF	426,421	159,527	266,895	-	-	266,895
Mustang Creek Interceptor System - 2019	39,768	25,993	13,775	-	-	13,775
Mustang Creek Interceptor System - 2020	1,127,540	1,094,479	33,061	-	-	33,061
Panther Creek WW Treatment Plant - CIF	845,981	207,985	637,996	-	-	637,996
Panther Creek WW Treatment Plant - 2020	3,446,532	3,332,561	113,970	-	-	113,970

CONSTRUCTION FUNDS (continued)	TOTAL	ENCUMBERED	UNENCUMBERED	FUTURE	FUTURE	ESTIMATED FY23
	CASH AND INVESTMENTS (A)	BALANCE (B)	BALANCE (C) = (A-B)	TRANSFERS IN (D)	CONTRACT AWARDS (E)	UNENCUMBERED BALANCE (F) = (C)+(D)-(E)
Parker Creek WW Interceptor System - CIF	\$ 153,624	\$ 146,514	\$ 7,111	\$ -	\$ -	\$ 7,111
Parker Creek WW Parallel Interceptor System - CIF	37,221	36,000	1,221	-	-	1,221
Parker Creek WW Parallel Interceptor System - 2016	5,920	4,916	1,004	-	-	1,004
Sabine Creek Interceptor - CIF	117,041	111,392	5,649	-	-	5,649
Sabine Creek WW Treatment Plant - CIF	4,799	-	4,799	-	-	4,799
Sabine Creek WW Treatment Plant - 2020	85,404	63,341	22,063	-	-	22,063
Sabine Creek WW Treatment Plant - 2022	69,306,925	67,189,155	2,117,770	-	-	2,117,770
Buffalo Crk Inter. System - CIF	66,244	-	66,244	-	-	66,244
Buffalo Crk Inter. System - 2019	1,225,689	1,181,287	44,403	-	-	44,403
Buffalo Crk Inter. System - 2020	5,979,213	5,296,830	682,383	-	-	682,383
Buffalo Crk Inter. System - 2022 PF CWSRF Escrow	1,028,277	-	1,028,277	-	1,000,000	28,277
Buffalo Crk Inter. System - 2022 CWSRF Escrow	37,315,872	-	37,315,872	-	36,289,693	1,026,179
Stewart Creek WW Treatment Plant - CIF	196,793	3,402,125	(3,205,332)	3,303,930 <sup>(9)</sup>	-	98,598
Stewart Creek WW Treatment Plant - 2015	8,824	8,538	286	-	-	286
McKinney Interceptor - CIF	54,810	52,689	2,121	-	-	2,121
<b>TOTAL</b>	<b>\$ 878,293,039</b>	<b>\$ 741,778,246</b>	<b>\$ 136,514,793</b>	<b>\$ 129,583,853</b>	<b>\$ 195,640,598</b>	<b>\$ 70,458,049</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 FY23 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 and GTUA (82,126 April2023 AM#5904).

(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; \$1,829,000 April2023 AM#5912; \$1,323,600 April2023 AM#5913).