

# Wastewater and Surface Water Management Financial Report November 2013

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### Notification

These financial statements are interim, unaudited reports prepared primarily for the use of management. Not all transactions reported in these statements have been recorded on the full accrual basis of accounting or in accordance with generally accepted accounting principles. Immaterial differences may occur due to rounding.

### Management's Discussion and Analysis

The management discussion and analysis (MD&A) is prepared for quarter-end reports: March, June, September, and December. Please refer to the prior quarter-end MD&A for interim months.

Joint Financial Statements

ASSET TO         Contract assets           Congrating grash and equity in pooled investments:           Operating Fund         \$ 32,454,128         \$ 54,462,517         \$ (22,008,389)           Rate Stabilization Fund         \$ 57,454,128         79,462,517         (22,008,389)           Accounts receivable         9,464,210         8,747,670         716,540           Accounts receivable         9,464,210         4,900,000         710,600           Allowance for uncollectible accounts         56,100,000         4,900,000         710,600           Inventory         892,675         1,027,111         (34,440,60)           Inventory         892,675         1,027,111         (34,440,60)           Frepaid expenses         69,69,87         132,387         46,600           Grants receivable         69,86,53         96,81,161         20,784,601           Nots and contracts receivable         115,61,782         10,212,556         1,549,226           Customer deposits - detention post         11,761,782         10,212,556         1,549,226           Customer deposits - detention post         12,171,162         16,294,96         4,123,800           Total current assets         11,761,782         16,294,96         4,123,800           Gonstruction account			Novem	Increase				
Current assets:           Operating cash and equity in pooled investments:           Operating Fund         \$ 32,454,128         \$ 54,462,517         \$ (22,008,389)           Rate Stabilization Fund         25,000,000         25,000,000         -           Total operating cash and equity in pooled         57,454,128         79,462,517         (22,008,389)           Accounts receivable         9,464,210         8,747,670         716,540           Allowance for uncollectible accounts         4,430,716         (4,097,464)         (243,252)           Unbilled revenue         5,610,000         4,900,000         710,000           Inventory         892,675         1,027,111         (134,436)           Prepaid expenses         596,887         132,387         464,600           Grants receivable         60,978         365,927         (304,949)           Notes and contracts receivable         158,281         143,016         152,65           Total current assets         69,865,531         90,681,164         (20,784,621)           Restricted cash and equity in pooled investments:         11,761,782         10,212,556         1,549,226           Customer deposits - detention ponds         104,604         117,970         (13,366)           Construction			2013		2012	(Decrease)		
Operating Cash and equity in pooled investments:         \$ 32,454,128         \$ 54,462,517         \$ (22,008,389)           Rate Stabilization Fund         25,000,000         25,000,000         -           Total operating cash and equity in pooled         57,454,128         79,462,517         (22,008,389)           Accounts receivable         9,464,210         8,747,670         716,540           Allowance for uncollectible accounts         (4,340,716)         (4,097,464)         (243,252)           Unbilled revenue         5610,000         4,900,000         710,000           Inventory         892,675         1,027,111         (134,346)           Prepaid expenses         596,987         132,387         464,600           Grants receivable         69,978         365,927         (304,949)           Notes and contracts receivable         158,281         143,016         15,265           Total current assets         69,896,543         90,681,164         (20,784,621)           Restricted cash and equity in pooled investments         11,761,782         10,212,556         1,549,226           Customer deposits - detention ponds         104,604         117,790         (13,366)           Construction accounts         11,04,604         117,790         (13,366)           Conj	ASSETS							
Operating Fund         \$ 32,454,128         \$ 54462,517         \$ (22,008,389)           Rate Stabilization Fund         25,000,000         25,000,000         25,000,000           Total operating cash and equity in pooled         57,454,128         79,462,517         (22,008,389)           Accounts receivable         9,464,210         8,747,670         716,548           Allowance for uncollectible accounts         4,340,716         (4,097,464)         (243,522)           Unbilled revenue         5610,000         4,900,000         710,000           Inventory         892,675         1,027,111         (134,345)           Prepaid expenses         596,987         365,927         (304,949)           Notes and contracts receivable         158,281         143,016         152,65           Total current assets         69,896,543         90,681,164         (20,788,621)           Restricted cash and equity in pooled investments:         11,761,722         10,212,556         1,549,226           Customer deposits - elention ponds         104,604         117,970         (13,366)           Customer deposits - elention ponds         104,604         117,970         (13,366)           Customer deposits - elention ponds         104,604         117,970         (13,366)           To	Current assets:							
Rate Stabilization Fund         25,000,000         25,000,000           Total operating cash and equity in pooled         57,454,128         79,462,517         (22,008,389)           Accounts receivable         9,464,210         8,747,670         716,540           Allowance for uncollectible accounts         40,340,716         (40,07,464)         (243,252)           Unbilled revenue         5,610,000         4,900,000         710,000           Inventory         892,675         1,027,111         (134,366)           Prepaid expenses         596,987         132,387         464,600           Grants receivable         60,978         365,927         (304,949)           Notes and contracts receivable         158,281         143,016         15,265           Total current assets         69,896,543         90,681,164         (20,784,621)           Restricted cash and equity in pooled investments         111,761,782         10,212,556         1,549,226           Customer deposits - detention ponds         114,604         117,970         (13,366)           Customer deposits - detention ponds         104,604         117,970         (13,366)           Customer deposits - detention ponds         10,4064         117,970         (13,366)           Total restricted cash and equity in poo	Operating cash and equity in pooled investments:							
Total operating cash and equity in pooled         57,454,128         79,462,517         (22,008,389)           Accounts receivable         9,464,210         8,747,670         716,540           Allowance for uncollectible accounts         (4,340,716)         (4,097,464)         (243,252)           Unbilled revenue         5,610,000         4,900,000         710,000           Inventory         892,675         1,027,111         (134,436)           Prepaid expenses         596,987         132,387         464,600           Grants receivable         60,978         365,927         (304,949)           Notes and contracts receivable         158,281         143,016         15,265           Total current assets         69,896,543         90,681,164         (20,784,621)           Restricted cash and equity in pooled investments         11,761,782         10,212,556         1,549,226           Customer deposits - detention ponds         11,460,40         117,970         (13,366)           Construction accounts         12,171,162         16,294,966         (4,123,804)           Total restricted cash and equity in pooled investments         24,037,548         26,625,492         (2,587,944)           Capital assets:         1         10,590,148         10,289,536         300,612	Operating Fund	\$	32,454,128	\$	54,462,517	\$	(22,008,389)	
Accounts receivable         9,464,210         8,747,670         716,540           Allowance for uncollectible accounts         (4,340,716)         (4,097,644)         (243,252)           Unbilled revenue         5,610,000         4,900,000         710,000           Inventory         892,675         1,027,111         (134,436)           Prepaid expenses         596,987         132,387         464,600           Grants receivable         60,978         365,927         (304,949)           Notes and contracts receivable         158,281         143,016         15,265           Total current assets         69,896,543         90,681,164         (20,784,621)           Restricted cash and equity in pooled investments:         80,681,164         (20,784,621)           Restricted cash and equity in pooled investments:         11,761,782         10,212,556         1,549,226           Customer deposits - detention ponds         104,604         117,970         (13,366)           Construction accounts         12,171,162         16,294,966         (4,123,804)           Total restricted cash and equity in pooled investments         24,037,548         26,625,492         (2,587,944)           Capital assets:         10,590,148         10,289,536         300,612           Buildings	Rate Stabilization Fund		25,000,000		25,000,000		-	
Allowance for uncollectible accounts	Total operating cash and equity in pooled		57,454,128		79,462,517		(22,008,389)	
Unbilled revenue         5,610,000         4,900,000         710,000           Inventory         892,675         1,027,111         (134,436)           Prepaid expenses         596,987         132,387         464,600           Grants receivable         60,978         365,927         (304,949)           Notes and contracts receivable         188,281         143,016         15,265           Total current assets         69,896,543         90,681,164         (20,784,621)           Restricted cash and equity in pooled investments:         11,761,782         10,212,556         1,549,226           Customer deposits - detention ponds         104,604         117,970         (13,366)           Construction accounts         12,171,162         16,294,966         (4,123,804)           Total restricted cash and equity in pooled investments         24,037,548         26,625,492         (2,587,944)           Capital assets:         1         11,590,148         10,289,536         300,612           Buildings         151,231,450         147,339,526         3,891,924           Buildings - capital lease         30,272,000         30,272,000         30,272,000         30,272,000         30,272,000         27,898,54           Transmission lines         306,126,155         285,336,301	Accounts receivable		9,464,210		8,747,670		716,540	
Inventory         892.675         1,027,111         (134,436)           Prepaid expenses         596,987         132,387         464,600           Grants receivable         60,978         365,927         (304,949)           Notes and contracts receivable         158,281         143,016         152,655           Total current assets         69,896,543         90,681,164         (20,784,621)           Restricted cash and equity in pooled investments:         8         10,212,556         1,549,226           Customer deposits - detention ponds         104,604         117,970         (13,366)           Construction accounts         12,171,162         16,294,966         (4,123,804)           Total restricted cash and equity in pooled investments         24,037,548         26,625,492         2,587,944           Capital assets:         10,590,148         10,289,536         300,612           Buildings         151,231,450         147,339,526         3,891,924           Buildings - capital lease         30,272,000         30,272,000         -           Machinery and equipment         13,564,321         137,572,457         5,931,864           Transmission lines         306,126,155         285,336,301         20,789,854           Computer software         7,429,946	Allowance for uncollectible accounts		(4,340,716)		(4,097,464)		(243,252)	
Prepaid expenses         596,987         132,387         464,600           Grants receivable         60,978         365,927         (304,949)           Notes and contracts receivable         158,281         143,016         15,265           Total current assets         69,896,543         90,681,164         (20,784,621)           Restricted cash and equity in pooled investments:         800 or reserve and debt service accounts         11,761,782         10,212,556         1,549,226           Customer deposits - detention ponds         104,604         117,970         (13,366)           Construction accounts         12,171,162         16,294,966         (4,123,804)           Total restricted cash and equity in pooled investments         24,037,548         26,625,492         (2,587,944)           Capital assets:         10,590,148         10,289,536         300,612           Buildings         151,231,450         147,339,526         3,891,924           Buildings         151,231,450         147,339,526         3,891,924           Buildings - capital lease         30,272,000         30,272,000         5           Machinery and equipment         143,504,321         137,572,457         5,931,864           Transmission lines         306,126,155         285,336,301         20,789,854	Unbilled revenue		5,610,000		4,900,000		710,000	
Grants receivable         60,978         365,927         (304,949)           Notes and contracts receivable         158,281         143,016         15,265           Total current assets         69,896,543         90,681,164         (20,784,621)           Restricted cash and equity in pooled investments:         Bond reserve and debt service accounts         11,761,782         10,212,556         1,549,226           Customer deposits - detention ponds         104,604         117,970         (13,366)           Construction accounts         12,171,162         16,294,966         (4,123,804)           Total restricted cash and equity in pooled investments         24,037,548         26,625,492         (2,587,944)           Capital assets:         10,590,148         10,289,536         300,612           Buildings         151,231,450         147,339,526         3,891,924           Buildings - capital lease         30,272,000         30,272,000         -           Machinery and equipment         143,504,321         137,572,457         5,931,864           Transmission lines         306,126,155         285,336,301         20,789,854           Computer software         7,429,946         7,117,567         312,379           Less: accumulated depreciation         (205,996,425)         (192,898,282)	Inventory		892,675		1,027,111		(134,436)	
Notes and contracts receivable         158,281         143,016         15,265           Total current assets         69,896,543         90,681,164         (20,784,621)           Restricted cash and equity in pooled investments:         80,896,543         90,681,164         (20,784,621)           Bond reserve and debt service accounts         11,761,782         10,212,556         1,549,226           Customer deposits - detention ponds         104,604         117,970         (13,366)           Construction accounts         12,171,162         16,294,966         (4,123,804)           Total restricted cash and equity in pooled investments         24,037,548         26,625,492         (2,587,944)           Capital assets:         10,590,148         10,289,536         300,612           Buildings         151,231,450         147,339,526         3,891,924           Buildings - capital lease         30,272,000         30,272,000         -           Machinery and equipment         143,504,321         137,572,457         5,931,864           Transmission lines         306,126,155         285,336,301         20,789,854           Computer software         7,429,946         7,117,567         312,379           Less: accumulated depreciation         (205,996,425)         (192,898,282)         (13,098,143)	Prepaid expenses		596,987		132,387		464,600	
Total current assets         69,896,543         90,681,164         (20,784,621)           Restricted cash and equity in pooled investments:         Bond reserve and debt service accounts         11,761,782         10,212,556         1,549,226           Customer deposits - detention ponds         104,604         117,970         (13,366)         (4,123,804)           Construction accounts         12,171,162         16,294,966         (4,123,804)           Total restricted cash and equity in pooled investments         24,037,548         26,625,492         (2,587,944)           Capital assets:         Land and easements         10,590,148         10,289,536         300,612           Buildings         151,231,450         147,339,526         3,891,924           Buildings - capital lease         30,272,000         147,339,526         3,891,924           Machinery and equipment         143,504,321         137,572,457         5,931,864           Transmission lines         306,126,155         285,366,301         20,789,854           Computer software         7,429,946         7,117,567         312,379           Less: accumulated depreciation         (205,996,425)         (192,898,282)         (13,098,143)           Assets in service, net of accumulated depreciation         443,157,595         425,029,105         18,128,49	Grants receivable		60,978		365,927		(304,949)	
Restricted cash and equity in pooled investments:   Bond reserve and debt service accounts   11,761,782   10,212,556   1,549,226     Customer deposits - detention ponds   104,604   117,970   (13,366)     Construction accounts   12,171,162   16,294,966   (4,123,804)     Total restricted cash and equity in pooled investments   24,037,548   26,625,492   (2,587,944)     Capital assets:   Land and easements   10,590,148   10,289,536   300,612     Buildings   151,231,450   147,339,526   3,891,924     Buildings - capital lease   30,272,000   30,272,000   -	Notes and contracts receivable		158,281		143,016		15,265	
Bond reserve and debt service accounts         11,761,782         10,212,556         1,549,226           Customer deposits - detention ponds         104,604         117,970         (13,366)           Construction accounts         12,171,162         16,294,966         (4,123,804)           Total restricted cash and equity in pooled investments         24,037,548         26,625,492         (2,587,944)           Capital assets:         Use of the pool of th	Total current assets	-	69,896,543		90,681,164		(20,784,621)	
Customer deposits - detention ponds         104,604         117,970         (13,366)           Construction accounts         12,171,162         16,294,966         (4,123,804)           Total restricted cash and equity in pooled investments         24,037,548         26,625,492         (2,587,944)           Capital assets:         Users and and easements         10,590,148         10,289,536         300,612           Buildings         151,231,450         147,339,526         3,891,924           Buildings - capital lease         30,272,000         30,272,000         -           Machinery and equipment         143,504,321         137,572,457         5,931,864           Transmission lines         306,126,155         285,336,301         20,789,854           Computer software         7,429,946         7,117,567         312,379           Less: accumulated depreciation         (205,996,425)         (192,898,282)         (13,098,143)           Assets in service, net of accumulated depreciation         443,157,595         425,029,105         18,128,490           Construction in progress         50,437,385         39,989,201         10,448,184           Total capital assets         493,594,980         465,018,306         28,576,674           Other noncurrent assets         3,535,637	Restricted cash and equity in pooled investments:							
Construction accounts         12,171,162         16,294,966         (4,123,804)           Total restricted cash and equity in pooled investments         24,037,548         26,625,492         (2,587,944)           Capital assets:         U.S. (2,587,944)         (2,587,944)         (2,587,944)           Land and easements         10,590,148         10,289,536         300,612           Buildings         151,231,450         147,339,526         3,891,924           Buildings - capital lease         30,272,000         30,272,000         -           Machinery and equipment         143,504,321         137,572,457         5,931,864           Transmission lines         306,126,155         285,336,301         20,789,854           Computer software         7,429,946         7,117,567         312,379           Less: accumulated depreciation         (205,996,425)         (192,898,282)         (13,098,143)           Assets in service, net of accumulated depreciation         443,157,595         425,029,105         18,128,490           Construction in progress         50,437,385         39,989,201         10,448,184           Total capital assets         493,594,980         465,018,306         28,576,674           Other noncurrent assets         591,064,708         585,795,542         5269,166	Bond reserve and debt service accounts		11,761,782		10,212,556		1,549,226	
Total restricted cash and equity in pooled investments         24,037,548         26,625,492         (2,587,944)           Capital assets:         Land and easements         10,590,148         10,289,536         300,612           Buildings         151,231,450         147,339,526         3,891,924           Buildings - capital lease         30,272,000         30,272,000         -           Machinery and equipment         143,504,321         137,572,457         5,931,864           Transmission lines         306,126,155         285,336,301         20,789,854           Computer software         7,429,946         7,117,567         312,379           Less: accumulated depreciation         (205,996,425)         (192,898,282)         (13,098,143)           Assets in service, net of accumulated depreciation         443,157,595         425,029,105         18,128,490           Construction in progress         50,437,385         39,989,201         10,448,184           Total capital assets         493,594,980         465,018,306         28,576,674           Other noncurrent assets         3,535,637         3,470,580         65,057           Total assets         591,064,708         585,795,542         5,269,166           DEFERRED OUTFLOWS           GASB 31 mark to marke	Customer deposits - detention ponds		104,604		117,970		(13,366)	
Capital assets:         10,590,148         10,289,536         300,612           Buildings         151,231,450         147,339,526         3,891,924           Buildings - capital lease         30,272,000         30,272,000         -           Machinery and equipment         143,504,321         137,572,457         5,931,864           Transmission lines         306,126,155         285,336,301         20,789,854           Computer software         7,429,946         7,117,567         312,379           Less: accumulated depreciation         (205,996,425)         (192,898,282)         (13,098,143)           Assets in service, net of accumulated depreciation         443,157,595         425,029,105         18,128,490           Construction in progress         50,437,385         39,989,201         10,448,184           Total capital assets         493,594,980         465,018,306         28,576,674           Other noncurrent assets         3,535,637         3,470,580         65,057           Total assets         591,064,708         585,795,542         5,269,166           DEFERRED OUTFLOWS           GASB 31 mark to market adjustment         697,560         935,093         (237,533)           Unamortized bonds issuance costs         1,103,471         1,160,635         (57,16	Construction accounts		12,171,162		16,294,966		(4,123,804)	
Land and easements         10,590,148         10,289,536         300,612           Buildings         151,231,450         147,339,526         3,891,924           Buildings - capital lease         30,272,000         30,272,000         -           Machinery and equipment         143,504,321         137,572,457         5,931,864           Transmission lines         306,126,155         285,336,301         20,789,854           Computer software         7,429,946         7,117,567         312,379           Less: accumulated depreciation         (205,996,425)         (192,898,282)         (13,098,143)           Assets in service, net of accumulated depreciation         443,157,595         425,029,105         18,128,490           Construction in progress         50,437,385         39,989,201         10,448,184           Total capital assets         493,594,980         465,018,306         28,576,674           Other noncurrent assets         3,535,637         3,470,580         65,057           Total assets         591,064,708         585,795,542         5,269,166           DEFERRED OUTFLOWS           GASB 31 mark to market adjustment         697,560         935,093         (237,533)           Unamortized bonds issuance costs         1,103,471         1,160,635         (57	Total restricted cash and equity in pooled investments		24,037,548		26,625,492		(2,587,944)	
Buildings         151,231,450         147,339,526         3,891,924           Buildings - capital lease         30,272,000         30,272,000         -           Machinery and equipment         143,504,321         137,572,457         5,931,864           Transmission lines         306,126,155         285,336,301         20,789,854           Computer software         7,429,946         7,117,567         312,379           Less: accumulated depreciation         (205,996,425)         (192,898,282)         (13,098,143)           Assets in service, net of accumulated depreciation         443,157,595         425,029,105         18,128,490           Construction in progress         50,437,385         39,989,201         10,448,184           Total capital assets         493,594,980         465,018,306         28,576,674           Other noncurrent assets         3,535,637         3,470,580         65,057           Total assets         591,064,708         585,795,542         5,269,166           DEFERRED OUTFLOWS           GASB 31 mark to market adjustment         697,560         935,093         (237,533)           Unamortized bonds issuance costs         1,103,471         1,160,635         (57,164)           Total deferred outflows         1,801,031         2,095,728 <td< td=""><td>Capital assets:</td><td></td><td></td><td></td><td></td><td></td><td></td></td<>	Capital assets:							
Buildings - capital lease         30,272,000         30,272,000         -           Machinery and equipment         143,504,321         137,572,457         5,931,864           Transmission lines         306,126,155         285,336,301         20,789,854           Computer software         7,429,946         7,117,567         312,379           Less: accumulated depreciation         (205,996,425)         (192,898,282)         (13,098,143)           Assets in service, net of accumulated depreciation         443,157,595         425,029,105         18,128,490           Construction in progress         50,437,385         39,989,201         10,448,184           Total capital assets         493,594,980         465,018,306         28,576,674           Other noncurrent assets         3,535,637         3,470,580         65,057           Total assets         591,064,708         585,795,542         5,269,166           DEFERRED OUTFLOWS           GASB 31 mark to market adjustment         697,560         935,093         (237,533)           Unamortized bonds issuance costs         1,103,471         1,160,635         (57,164)           Total deferred outflows         1,801,031         2,095,728         (294,697)	Land and easements		10,590,148		10,289,536		300,612	
Machinery and equipment       143,504,321       137,572,457       5,931,864         Transmission lines       306,126,155       285,336,301       20,789,854         Computer software       7,429,946       7,117,567       312,379         Less: accumulated depreciation       (205,996,425)       (192,898,282)       (13,098,143)         Assets in service, net of accumulated depreciation       443,157,595       425,029,105       18,128,490         Construction in progress       50,437,385       39,989,201       10,448,184         Total capital assets       493,594,980       465,018,306       28,576,674         Other noncurrent assets       3,535,637       3,470,580       65,057         Total assets       591,064,708       585,795,542       5,269,166         DEFERRED OUTFLOWS         GASB 31 mark to market adjustment       697,560       935,093       (237,533)         Unamortized bonds issuance costs       1,103,471       1,160,635       (57,164)         Total deferred outflows       1,801,031       2,095,728       (294,697)	Buildings		151,231,450		147,339,526		3,891,924	
Transmission lines         306,126,155         285,336,301         20,789,854           Computer software         7,429,946         7,117,567         312,379           Less: accumulated depreciation         (205,996,425)         (192,898,282)         (13,098,143)           Assets in service, net of accumulated depreciation         443,157,595         425,029,105         18,128,490           Construction in progress         50,437,385         39,989,201         10,448,184           Total capital assets         493,594,980         465,018,306         28,576,674           Other noncurrent assets         3,535,637         3,470,580         65,057           Total assets         591,064,708         585,795,542         5,269,166           DEFERRED OUTFLOWS         697,560         935,093         (237,533)           Unamortized bonds issuance costs         1,103,471         1,160,635         (57,164)           Total deferred outflows         1,801,031         2,095,728         (294,697)	Buildings - capital lease		30,272,000		30,272,000		-	
Computer software         7,429,946         7,117,567         312,379           Less: accumulated depreciation         (205,996,425)         (192,898,282)         (13,098,143)           Assets in service, net of accumulated depreciation         443,157,595         425,029,105         18,128,490           Construction in progress         50,437,385         39,989,201         10,448,184           Total capital assets         493,594,980         465,018,306         28,576,674           Other noncurrent assets         3,535,637         3,470,580         65,057           Total assets         591,064,708         585,795,542         5,269,166           DEFERRED OUTFLOWS           GASB 31 mark to market adjustment         697,560         935,093         (237,533)           Unamortized bonds issuance costs         1,103,471         1,160,635         (57,164)           Total deferred outflows         1,801,031         2,095,728         (294,697)	Machinery and equipment		143,504,321		137,572,457		5,931,864	
Less: accumulated depreciation(205,996,425)(192,898,282)(13,098,143)Assets in service, net of accumulated depreciation443,157,595425,029,10518,128,490Construction in progress50,437,38539,989,20110,448,184Total capital assets493,594,980465,018,30628,576,674Other noncurrent assets3,535,6373,470,58065,057Total assets591,064,708585,795,5425,269,166DEFERRED OUTFLOWSGASB 31 mark to market adjustment697,560935,093(237,533)Unamortized bonds issuance costs1,103,4711,160,635(57,164)Total deferred outflows1,801,0312,095,728(294,697)	Transmission lines		306,126,155		285,336,301		20,789,854	
Assets in service, net of accumulated depreciation  Construction in progress 50,437,385 39,989,201 10,448,184  Total capital assets 493,594,980 465,018,306 28,576,674  Other noncurrent assets 3,535,637 Total assets 591,064,708 585,795,542 5,269,166  DEFERRED OUTFLOWS  GASB 31 mark to market adjustment Unamortized bonds issuance costs 1,103,471 Total deferred outflows 1,801,031 2,095,728 (294,697)	Computer software		7,429,946		7,117,567		312,379	
Construction in progress         50,437,385         39,989,201         10,448,184           Total capital assets         493,594,980         465,018,306         28,576,674           Other noncurrent assets         3,535,637         3,470,580         65,057           Total assets         591,064,708         585,795,542         5,269,166           DEFERRED OUTFLOWS         697,560         935,093         (237,533)           Unamortized bonds issuance costs         1,103,471         1,160,635         (57,164)           Total deferred outflows         1,801,031         2,095,728         (294,697)	Less: accumulated depreciation		(205,996,425)		(192,898,282)		(13,098,143)	
Total capital assets         493,594,980         465,018,306         28,576,674           Other noncurrent assets         3,535,637         3,470,580         65,057           Total assets         591,064,708         585,795,542         5,269,166           DEFERRED OUTFLOWS         465,018,306         28,576,674         65,057         65,0			443,157,595		425,029,105		18,128,490	
Total capital assets         493,594,980         465,018,306         28,576,674           Other noncurrent assets         3,535,637         3,470,580         65,057           Total assets         591,064,708         585,795,542         5,269,166           DEFERRED OUTFLOWS         465,018,306         28,576,674         65,057         65,0	Construction in progress		50,437,385		39,989,201		10,448,184	
Total assets       591,064,708       585,795,542       5,269,166         DEFERRED OUTFLOWS         GASB 31 mark to market adjustment       697,560       935,093       (237,533)         Unamortized bonds issuance costs       1,103,471       1,160,635       (57,164)         Total deferred outflows       1,801,031       2,095,728       (294,697)			493,594,980		465,018,306		28,576,674	
DEFERRED OUTFLOWS         GASB 31 mark to market adjustment       697,560       935,093       (237,533)         Unamortized bonds issuance costs       1,103,471       1,160,635       (57,164)         Total deferred outflows       1,801,031       2,095,728       (294,697)	Other noncurrent assets		3,535,637		3,470,580		65,057	
GASB 31 mark to market adjustment       697,560       935,093       (237,533)         Unamortized bonds issuance costs       1,103,471       1,160,635       (57,164)         Total deferred outflows       1,801,031       2,095,728       (294,697)	Total assets		591,064,708	-	585,795,542		5,269,166	
Unamortized bonds issuance costs         1,103,471         1,160,635         (57,164)           Total deferred outflows         1,801,031         2,095,728         (294,697)	DEFERRED OUTFLOWS							
Unamortized bonds issuance costs         1,103,471         1,160,635         (57,164)           Total deferred outflows         1,801,031         2,095,728         (294,697)	GASB 31 mark to market adjustment		697,560		935,093		(237,533)	
Total deferred outflows 1,801,031 2,095,728 (294,697)	,							
	Total deferred outflows		1,801,031					
	TOTAL ASSETS AND DEFERRED OUTFLOWS	\$		\$		\$		

		Novem	Increase			
		2013	2012	(Decrease)		
LIABILITIES						
Current liabilities:						
Accounts payable	\$	974,746	\$ 1,103,895	\$	(129,149)	
Accrued wages payable		963,611	872,419		91,192	
Compensated absences		271,596	100,181		171,415	
Accrued taxes payable		108,239	20,364		87,875	
Accrued liability - low income		(26,215)	5,723		(31,938)	
Due other governmental units		290,971	320,233		(29,262)	
State Revolving Loan interest payable		184,787	195,622		(10,835)	
Current portion of long-term debt - State Revolving Loans	3	3,596,490	3,522,486		74,004	
Current portion of capital lease obligation		50,000	48,004		1,996	
Environmental liabilities		607,730	680,337		(72,607)	
Total current liabilities		7,021,955	6,869,264		152,691	
Current liabilities payable from restricted assets:						
Deposit payable - detention ponds		104,604	117,970		(13,366)	
Bond interest payable		2,188,508	1,946,637		241,871	
Total current liabilities payable from restricted assets		2,293,112	2,064,607		228,505	
Noncurrent liabilities:						
Long-term debt - revenue bonds		93,529,171	93,847,034		(317,863)	
Long-term debt - State Revolving Loans		55,642,623	59,248,621		(3,605,998)	
Capital lease obligation		28,046,000	28,624,000		(578,000)	
Compensated absences		2,444,362	1,903,444		540,918	
Net OPEB obligation		1,671,120	1,352,510		318,610	
Environmental liabilities		550,000	900,000		(350,000)	
Total noncurrent liabilities		181,883,276	185,875,609		(3,992,333)	
Total liabilities		191,198,343	194,809,480		(3,611,137)	
DEFERRED INFLOWS		_	 		_	
Rate stabilization		25,000,000	 25,000,000			
Total deferred inflows		25,000,000	 25,000,000		-	
NET POSITION						
Net investment in capital assets		367,810,639	339,180,770		28,629,868	
Restricted for bond reserves		9,573,274	8,265,919		1,307,355	
Unrestricted		(716,517)	20,635,101		(21,351,617)	
Total net position		376,667,396	368,081,790		8,585,606	
TOTAL LIABILITIES, DEFERRED INFLOWS AND						
NET POSITION	\$	592,865,739	\$ 587,891,270	\$	4,974,469	

# City of Tacoma, Washington Environmental Services Department Wastewater and Surface Water Management Statements of Revenues, Expenses, and Changes in Net Position (Unaudited)

	November Year-to-Date				
	2013	2012			
OPERATING REVENUES					
Wastewater residential	\$ 34,148,116	\$ 33,006,223			
Wastewater commercial and public authorities	18,012,712	17,608,580			
Surface Water	24,906,825	21,423,071			
Other revenues	955,008	926,523			
Total operating revenues	78,022,661	72,964,397			
OPERATING EXPENSES					
Administration and general	3,421,899	4,282,344			
Operations	11,377,432	10,693,363			
Science & engineering	11,167,847	10,574,589			
Maintenance	14,636,029	15,533,420			
Other	8,054,826	7,816,378			
Depreciation	12,369,166	11,657,683			
Total operating expenses	61,027,199	60,557,777			
Net operating income	16,995,462	12,406,620			
NONOPERATING REVENUES (EXPENSES)					
Investment income	876,651	2,068,968			
Rental income	349,993	343,857			
Operating grant revenue	-	227,767			
Bond interest expense, net of capitalized interest	(2,924,777)	(2,851,382)			
Interest on long-term debt - State Revolving Loans	(1,030,848)	(1,089,066)			
Interest on capital lease	(1,384,999)	(1,405,383)			
Amortization of premium, discount,					
and refunding costs	236,519	(318,179)			
Other nonoperating revenues	144,228	199,772			
Other nonoperating expenses	(222,211)	(85,356)			
Total nonoperating expenses	(3,955,444)	(2,909,002)			
CHANGE IN NET POSITION					
Net position before capital contributions and transfers Contributions:	13,040,018	9,497,618			
Cash	106,657	19,355			
Capital related grants	217,161	1,106,038			
Donated fixed assets	268,531	116,020			
Transfers capital related	75,575	-			
Transfers operating related	(168,035)	683,107			
Transfers - gross earnings tax	(6,359,462)	(6,180,421)			
CHANGE IN NET POSITION	7,180,445	5,241,717			
TOTAL NET POSITION-BEGINNING	369,486,951	362,840,073			
TOTAL NET POSITION- ENDING	\$ 376,667,396	\$ 368,081,790			

Financial Statements by Utility

	Wast		Surface Water					
	Noven	nber 30,		November 30,				
	2013	2012		2013			2012	
ASSETS	_	•					_	
Current assets:								
Operating cash and equity in pooled investments:								
Operating Fund	\$ 19,589,896	\$ 42,	038,613	\$	12,864,232	\$	12,423,904	
Rate Stabilization Fund	17,000,000	17,	000,000		8,000,000		8,000,000	
Total operating cash and equity in pooled	36,589,896	59,	038,613		20,864,232		20,423,904	
Accounts receivable	5,958,391	5,4	455,771		3,505,819		3,291,899	
Allowance for uncollectible accounts	(2,435,003)	(2,	252,747)		(1,905,713)		(1,844,717)	
Unbilled revenue	3,772,000	3,2	200,000		1,838,000		1,700,000	
Inventory	892,675	1,0	027,111		-		-	
Prepaid expenses	561,306		126,816		35,681		5,571	
Grants receivable	-		23,097		60,978		342,830	
Notes and contracts receivable	158,281		143,016		-		_	
Total current assets	45,497,546	66,	761,677		24,398,997		23,919,487	
Restricted cash and equity in pooled investments:								
Bond reserve and debt service accounts	7,062,999	5,9	931,397		4,698,783		4,281,159	
Customer deposits - detention ponds	-		-		104,604		117,970	
Construction accounts	1,371,409	1,8	898,431		10,799,753		14,396,535	
Total restricted cash and equity in pooled investments	8,434,408	7,8	829,828		15,603,140		18,795,664	
Capital assets:								
Land and easements	7,488,228	7,3	373,844		3,101,920		2,915,692	
Buildings	148,682,708	146,	338,447		2,548,742		1,001,079	
Buildings - capital lease	16,271,200	16,	271,200		14,000,800		14,000,800	
Machinery and equipment	138,876,087	133,	356,026		4,628,234		4,216,431	
Transmission lines	172,992,796	159,	046,611		133,133,359		126,289,690	
Computer software	4,547,056	4,3	307,433		2,882,890		2,810,134	
Less: accumulated depreciation	(167,578,198)	(157,	348,996)		(38,418,227)		(35,549,286)	
Assets in service, net of accumulated depreciation	321,279,877	309,	344,565		121,877,718		115,684,540	
Construction in progress	38,362,501	30,	233,870		12,074,884		9,755,331	
Total capital assets	359,642,378	339,	578,435		133,952,602		125,439,871	
Other noncurrent assets	2,264,583	2,	199,526		1,271,054		1,271,054	
Total assets	415,838,915	416,	369,466		175,225,793		169,426,076	
DEFERRED OUTFLOWS								
GASB 31 mark to market adjustment	441,621		611,781		255,939		323,312	
Unamortized bonds issuance costs	329,377		347,675		774,094		812,960	
Total deferred outflows	770,998		959,456		1,030,033		1,136,272	
TOTAL ASSETS AND DEFERRED OUTFLOWS	\$ 416,609,913	\$ 417,3	328,922	\$	176,255,826	\$	170,562,348	

			ewater nber 30,		Surface Water November 30,			
	2	013	2012			2013	2012	
LIABILITIES		.015		2012	-	2015		2012
Current liabilities:								
Accounts payable	\$	792,020	\$	737,575	\$	182,726	\$	366,320
Accrued wages payable	•	656,854	*	606,409	•	306,757	•	266,010
Compensated absences		208,674		79,055		62,922		21,126
Accrued taxes payable		82,132		79,216		26,107		(58,852)
Accrued liability - low income		(17,646)		280		(8,569)		5,443
Due other governmental units		290,971		320,233		-		-
State Revolving Loan interest payable		179,480		190,085		5,307		5,537
Current portion of long-term debt - State Revolving Loans	i	3,577,053		3,513,113		19,437		9,373
Current portion of capital lease obligation		26,875		25,800		23,125		22,204
Environmental liabilities		, -		-		607,730		680,337
Total current liabilities		5,796,413	-	5,551,766		1,225,542	-	1,317,498
Current liabilities payable from restricted assets:		, ,		, ,		, ,		, ,
Deposit payable - detention ponds		-		-		104,604		117,970
Bond interest payable	737,283			737,283		1,451,225		1,209,354
Total current liabilities payable from restricted assets		737,283		737,283		1,555,829	-	1,327,324
Noncurrent liabilities:								
Long-term debt - revenue bonds		30,823,109		30,898,575		62,706,062		62,948,459
Long-term debt - State Revolving Loans		55,225,479		58,802,531		417,144		446,090
Capital lease obligation		15,074,725		15,385,400		12,971,275		13,238,600
Compensated absences		1,878,064		1,502,053		566,298		401,391
Net OPEB obligation		1,243,142		1,017,469		427,978		335,041
Environmental liabilities		-		-		550,000		900,000
Total noncurrent liabilities	1	04,244,519		107,606,028		77,638,757	-	78,269,581
Total liabilities	1	10,778,215		113,895,077		80,420,128		80,914,403
DEFERRED INFLOWS								
Rate stabilization		17,000,000		17,000,000		8,000,000		8,000,000
Total deferred inflows		17,000,000		17,000,000		8,000,000		8,000,000
NET POSITION								
Net investment in capital assets	2	56,615,923		233,199,122		111,194,716		105,981,648
Restricted for bond reserves		6,325,716		5,194,114		3,247,558		3,071,805
Unrestricted	:	25,890,059		48,040,609		(26,606,576)		(27,405,508)
Total net position	2	88,831,698		286,433,845		87,835,698		81,647,945
TOTAL LIABILITIES, DEFERRED INFLOWS AND								
NET POSITION	\$ 4	16,609,913	\$	417,328,922	\$	176,255,826	\$	170,562,348

# City of Tacoma, Washington Environmental Services Department Wastewater and Surface Water Management Statements of Revenues, Expenses, and Changes in Net Position (Unaudited)

November High Part of Part 1972 (1972)         November High Part of Part 1972 (1972)         November High Part 1972 (1972)         November 1972 (1972)         No		Wastewater				Surface Water					
OPERATING REVENUES           Wastewater residential         \$ 34,148,116         \$ 33,006,223         \$ .         \$ .           Wastewater commercial and public authorities         18,012,712         17,608,580         2.9.4,906,825         21,423,071           Other revenues         763,927         590,985         191,081         335,538           Total operating revenues         52,924,755         51,205,788         25,097,906         21,758,609           OPERATING EXPENSES           Administration and general         2,900,799         2,355,459         1,331,100         1,926,885           Operations detail:         812,492         492,337         -         -         -           Customer service         591,413         545,336         193,336         224,055           Plant \$1         5,255,564         4,952,397         -         -         -           Wastewater treatment by other         2,170,876         2,101,7178         -         -         -           Plant \$2         812,492         922,488         -         -         -         -           Operations         11,184,96         10,469,308         193,336         224,055         Seccence & engineering detail:         -         - <t< th=""><th></th><th></th><th>November '</th><th>Year-to-</th><th>Date</th><th colspan="4">November Year-to-Date</th></t<>			November '	Year-to-	Date	November Year-to-Date					
Wastewater residential         \$ 34,148,116         \$ 33,006,223         \$ -         \$ -           Wastewater commercial and public authorities         18,012,712         17,608,580         -         -           Surface Water         -         -         -         -         24,906,825         21,423,071           Other revenues         763,927         590,985         191,081         335,538           Total operating revenues         52,924,755         51,205,788         25,097,906         21,758,609           OPERATING EXPENSES         2,090,799         2,355,459         1,331,100         1,926,885           Operations detail:         -         -         -         -           Customer service         591,413         545,336         193,336         224,055           Plant \$1         5,255,564         4,952,397         -         -         -           Wastewater treatment by other         2,170,876         2,107,178         -         -         -           Plant \$1         2,224,88         -         -         -         -         -         -           Plant \$1         2,24,906,82         1,24,92         2,24,88         -         -         -         -         -         -         <			2013		2012		2013		2012		
Wastewater commercial and public authorities         18,012,712         17,608,580         2         24,906,825         21,423,071           Other revenues         763,927         590,985         191,081         335,538           Total operating revenues         52,924,755         51,205,788         25,097,906         21,758,609           OPERATING EXPENSES           Administration and general         2,090,799         2,355,459         1,331,100         1,926,885           Operations detail:         Customer service         591,413         545,336         193,336         224,055           Plant #1         5,255,564         4,952,397         -         -         -           Wastewater treatment by other         2,170,876         2,017,778         -         -           Plant #3         812,492         922,488         -         -           Biosolids (Tagro)         2,353,751         2,031,738         13,36         224,005           Science & engineering detail:         Engineering detail:           Engineering         2,175,410         2,317,335         3,238,372         2,776,045           Construction support         292,879         455,607         233,306         98,015           Laboratory	OPERATING REVENUES	· · · · · · · · · · · · · · · · · · ·									
Surface Water         -         -         24,906,825         21,423,071           Other revenues         763,927         550,985         191,081         335,588           Total operating revenues         52,924,785         51,205,788         25,097,906         21,758,600           OFERATION EXPENSES           Administration and general         2,090,799         2,355,459         1,331,100         1,926,885           Operations detail:         591,413         545,336         193,336         224,055           Plant #1         5,255,564         4,952,397         -         -         -           Wastewater treatment by other         2,170,876         2,017,178         -         -         -           Plant #3         812,492         922,488         -         -         -         -           Biosolids (Tagro)         2,333,751         2,031,099         -         -         -         -           Operations         1,118,096         10,469,308         193,336         98,015         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -	Wastewater residential	\$	34,148,116	\$	33,006,223	\$	-	\$	-		
Other revenues         763,927         590,985         191,081         335,382           Total operating revenues         52,924,755         51,205,788         25,097,906         21,758,609           OPERATING EXPENSES         3,090,799         2,355,459         1,331,100         1,926,885           Operations detail:         "Section of the properties of	Wastewater commercial and public authorities		18,012,712		17,608,580		-		-		
Total operating revenues         52,924,755         51,205,788         25,097,906         21,758,609           OPERATING EXPENSES         3         2,090,799         2,355,459         1,331,100         1,926,885           Operations detail:         Customer service         591,413         545,336         193,336         224,055           Plant #1         5,285,564         4,952,397         -         -         -           Wastewater treatment by other         2,170,876         2,017,178         -         -         -           Plant #3         812,492         922,488         -         -         -         -           Plant #3         812,492         922,488         -         -         -         -           Operations         11,184,096         10,469,308         193,336         224,055           Science & engineering detail:         2 </td <td>Surface Water</td> <td></td> <td>-</td> <td></td> <td>-</td> <td></td> <td>24,906,825</td> <td></td> <td>21,423,071</td>	Surface Water		-		-		24,906,825		21,423,071		
OPERATING EXPENSES           Administration and general         2,090,799         2,355,459         1,331,100         1,926,885           Operations detail:         Customer service         591,413         545,336         193,336         224,055           Plant #1         5,255,564         4,952,397         -         -           Wastewater treatment by other         2,170,876         2,017,178         -         -           Plant #3         812,492         922,488         -         -           Biosolids (Tagro)         2,353,751         2,031,909         -         -           Operations         11,184,096         10,469,308         193,336         224,055           Science & engineering detail:         Engineering         2,175,410         2,317,335         3,238,372         2,776,045           Construction support         292,879         465,607         233,306         98,015           Caboratory         1,154,026         1,355,152         623,825         441,201           Environmental Compliance         1,277,091         1,450,342         1,957,440         1,563,131           Private development         -         -         1,6697         18,008           Expense construction <td>Other revenues</td> <td></td> <td>763,927</td> <td></td> <td>590,985</td> <td></td> <td>191,081</td> <td></td> <td>335,538</td>	Other revenues		763,927		590,985		191,081		335,538		
Administration and general         2,090,799         2,355,459         1,331,100         1,926,885           Operations detail:         591,413         545,336         193,336         224,055           Plant #1         5,255,564         4,952,397         -         -           Wastewater treatment by other         2,170,876         2,017,178         -         -           Plant #3         812,492         922,488         -         -         -           Biosolids (Tagro)         2,353,751         2,031,909         -         -         -           Operations         11,184,096         10,469,308         193,336         224,055           Science & engineering detail:         2,175,410         2,317,335         3,238,372         2,76,045           Construction support         292,879         465,607         233,306         98,015           Laboratory         1,154,026         1,355,152         623,825         441,201           Environmental Compliance         1,277,091         1,450,342         1,957,140         1,563,131           Private development         -         -         -         6,657         18,008           Expense construction         -         -         6,657         18,008	Total operating revenues	-	52,924,755		51,205,788		25,097,906		21,758,609		
Operations detail:         591,413         545,336         193,336         224,055           Plant #1         5,255,564         4,952,397         -         -           Wastewater treatment by other         2,170,876         2,017,178         -         -           Plant #3         812,492         922,488         -         -           Biosolids (Tagro)         2,353,751         2,031,909         -         -           Operations         11,184,096         10,469,308         193,336         224,055           Science & engineering detail:         2         8         -         -         -           Engineering         2,175,410         2,317,335         3,238,372         2,776,045           Construction support         292,879         465,607         233,306         98,015           Laboratory         1,154,026         1,355,152         623,825         441,201           Environmental Compliance         1,277,091         1,450,342         1,957,140         1,563,131           Private development         -         -         (18,583)         (47,292)           NRDA         -         -         (18,583)         (47,292)           NRDA         -         -         (18,583) <td>OPERATING EXPENSES</td> <td>-</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>	OPERATING EXPENSES	-									
Customer service         591,413         545,336         193,336         224,055           Plant #1         5,255,564         4,952,397         -         -           Wastewater treatment by other         2,170,876         2,017,178         -         -           Plant #3         812,492         922,488         -         -           Biosolids (Tagro)         2,353,751         2,031,909         -         -           Operations         11,184,096         10,469,308         193,336         224,055           Science & engineering detail:         Engineering         2,2175,410         2,317,335         3,238,372         2,776,045           Construction support         292,879         465,607         233,06         98,015           Laboratory         1,154,026         1,355,152         623,825         441,201           Environmental Compliance         1,277,091         1,450,342         1,957,140         1,563,131           Private development         -         -         -         (18,583)         (47,292)           NRDA         -         -         -         10,039         16,691           Detention Ponds         -         -         -         217,685         120,354	Administration and general		2,090,799		2,355,459		1,331,100		1,926,885		
Plant #1         5,255,564         4,952,397         -         -           W astewater treatment by other         2,170,876         2,017,178         -         -           Plant #3         812,492         922,488         -         -           Biosolids (Tagro)         2,353,751         2,031,909         -         -           Operations         11,184,096         10,469,308         193,336         224,055           Science & engineering detail:         Engineering         2,175,410         2,317,335         3,238,372         2,776,045           Construction support         292,879         465,607         233,306         98,015           Construction support         292,879         465,607         233,306         98,015           Laboratory         1,154,026         1,355,152         623,825         411,201           Environmental Compliance         1,277,091         1,450,342         1,987,140         1,563,131           Private development         1,277,091         1,450,342         1,987,140         1,563,131           Pivate development         1,277,091         1,450,342         1,987,140         1,6691           Expense construction         2         1         6,657         18,008	Operations detail:										
Wastewater treatment by other Plant #3         2,170,876         2,017,178         -         -           Plant #3         812,492         922,488         -         -           Biosolids (Tagro)         2,353,751         2,031,909         -         -           Operations         11,184,096         10,469,308         193,336         224,055           Science & engineering detail:         Engineering         2,175,410         2,317,335         3,238,372         2,776,045           Construction support         292,879         465,607         233,306         98,015           Construction support         1,154,026         1,355,152         623,825         441,201           Environmental Compliance         1,277,091         1,450,342         1,957,140         1,563,131           Private development         -         -         -         (18,583)         (47,292)           NRDA         -         -         -         (18,583)         (47	Customer service		591,413		545,336		193,336		224,055		
Plant #3         812,492         922,488         -         -           Biosolids (Tagro)         2,353,751         2,031,909         -         -           Operations         11,184,096         10,469,308         193,336         224,055           Science & engineering detail:         Engineering         2,175,410         2,317,335         3,238,372         2,76,045           Construction support         292,879         465,607         233,306         98,015           Laboratory         1,154,026         1,355,152         623,825         441,201           Environmental Compliance         1,277,091         1,450,342         1,957,140         1,563,131           Private development         -         -         (18,583)         (47,292)           NRDA         -         -         -         (18,583)         (47,292)           NRDA         -         -         -         (10,039)         16,691         18,008           Expense construction         -         -         -         6,657         18,008           Science & engineering         4,899,406         5,588,436         6,268,441         4,986,153           Maintenance detail:         -         1,524,157         1,729,918	Plant #1		5,255,564		4,952,397		-		-		
Biosolids (Tagro)         2,353,751         2,031,909         -         -           Operations         11,184,096         10,469,308         193,336         224,055           Science & engineering detail:         Engineering         2,175,410         2,317,335         3,238,372         2,776,045           Construction support         292,879         465,607         233,306         98,015           Laboratory         1,154,026         1,355,152         623,825         441,201           Environmental Compliance         1,277,091         1,450,342         1,957,140         1,553,131           Private development         -         -         (18,583)         (47,292)           NRDA         -         -         10,039         16,691           Detention Ponds         -         -         6,657         18,008           Expense construction         -         -         217,685         120,354           Science & engineering         4,899,406         5,588,436         6,268,441         4,986,153           Maintenance detail:         -         1,729,918         228,174         337,947           Transmission         4,459,179         4,383,964         2,721,999         2,950,443           Pla	Wastewater treatment by other		2,170,876		2,017,178		-		-		
Operations         11,184,096         10,469,308         193,336         224,055           Science & engineering detail:         Engineering         2,175,410         2,317,335         3,238,372         2,776,045           Construction support         292,879         465,607         233,306         98,015           Laboratory         1,154,026         1,355,152         623,825         441,201           Environmental Compliance         1,277,091         1,450,342         1,957,140         1,563,31           Private development         -         -         (18,583)         (47,292)           NRDA         -         -         10,039         16,691           Detention Ponds         -         -         6,657         18,008           Expense construction         -         -         217,685         120,354           Science & engineering         4,899,406         5,588,436         6,268,441         4,986,153           Maintenance detail:         9         1,524,157         1,729,918         228,174         337,947           Transmission         4,459,179         4,383,964         2,721,999         2,950,443           Plant #1         4,946,319         4,943,569         -         - <tr< td=""><td>Plant #3</td><td></td><td>812,492</td><td></td><td>922,488</td><td></td><td>-</td><td></td><td>-</td></tr<>	Plant #3		812,492		922,488		-		-		
Science & engineering detail:         2,175,410         2,317,335         3,238,372         2,776,045           Construction support         292,879         465,607         233,306         98,015           Laboratory         1,154,026         1,355,152         623,825         441,201           Environmental Compliance         1,277,091         1,450,342         1,957,140         1,563,131           Private development         -         -         -         (18,583)         (47,292)           NRDA         -         -         -         10,039         16,691           Detention Ponds         -         -         217,685         120,354           Expense construction         -         -         217,685         120,354           Science & engineering         4,899,406         5,588,436         6,268,441         4,986,153           Maintenance detail:         -         -         -         2,265,444         4,986,153           Parts         4,466,319         4,943,569         -         -         -           Parts         99,766         127,449         -         -           Administration         458,551         421,544         -         -           Plolding basins	Biosolids (Tagro)		2,353,751		2,031,909		-		-		
Engineering         2,175,410         2,317,335         3,238,372         2,776,045           Construction support         292,879         465,607         233,306         98,015           Laboratory         1,154,026         1,355,152         623,825         441,201           Environmental Compliance         1,277,091         1,450,342         1,957,140         1,563,131           Private development         -         -         (18,583)         (47,292)           NRDA         -         -         10,039         16,691           NRDA         -         -         6,657         18,008           Expense construction         -         -         217,685         120,354           Science & engineering         4,899,406         5,588,436         6,268,441         4,986,153           Maintenance detail:         -         -         2,295,445         337,947           Transmission         4,459,179         4,383,964         2,721,999         2,950,443           Plant #1         4,466,319         4,943,569         -         -           Parts         99,766         127,449         -         -           Administration         458,551         421,544         -         -	Operations		11,184,096		10,469,308		193,336		224,055		
Engineering         2,175,410         2,317,335         3,238,372         2,776,045           Construction support         292,879         465,607         233,306         98,015           Laboratory         1,154,026         1,355,152         623,825         441,201           Environmental Compliance         1,277,091         1,450,342         1,957,140         1,563,131           Private development         -         -         (18,583)         (47,292)           NRDA         -         -         10,039         16,691           NRDA         -         -         6,657         18,008           Expense construction         -         -         217,685         120,354           Science & engineering         4,899,406         5,588,436         6,268,441         4,986,153           Maintenance detail:         -         -         2,295,445         337,947           Transmission         4,459,179         4,383,964         2,721,999         2,950,443           Plant #1         4,466,319         4,943,569         -         -           Parts         99,766         127,449         -         -           Administration         458,551         421,544         -         -	Science & engineering detail:										
Laboratory         1,154,026         1,355,152         623,825         441,201           Environmental Compliance         1,277,091         1,450,342         1,957,140         1,563,131           Private development         -         -         (18,583)         (47,292)           NRDA         -         -         10,039         16,691           Detention Ponds         -         -         6,657         18,008           Expense construction         -         -         217,685         120,354           Science & engineering         4,899,406         5,588,436         6,268,441         4,986,153           Maintenance detail:         -         1,524,157         1,729,918         228,174         337,947           Transmission         4,459,179         4,383,964         2,721,999         2,950,443           Plant #1         4,466,319         4,943,569         -         -           Parts         99,766         127,449         -         -           Administration         458,551         421,544         -         -           Plant #3         476,438         442,871         -         -           Holding basins         -         -         9,272         34,058	Engineering		2,175,410		2,317,335		3,238,372		2,776,045		
Environmental Compliance         1,277,091         1,450,342         1,957,140         1,563,131           Private development         -         -         (18,583)         (47,292)           NRDA         -         -         10,039         16,691           Detention Ponds         -         -         6,657         18,008           Expense construction         -         -         217,685         120,354           Science & engineering         4,899,406         5,588,436         6,268,441         4,986,153           Maintenance detail:         -         1,729,918         228,174         337,947           Transmission         4,459,179         4,383,964         2,721,999         2,950,443           Plant #1         4,466,319         4,943,569         -         -           Parts         99,766         127,449         -         -           Administration         458,551         421,544         -         -           Plant #3         476,438         442,871         -         -           Holding basins         -         -         9,272         34,058           Biosolids (Tagro)         192,174         161,657         -         -           Maintena	Construction support		292,879		465,607		233,306		98,015		
Private development         -         -         (18,583)         (47,292)           NRDA         -         -         10,039         16,691           Detention Ponds         -         -         6,657         18,008           Expense construction         -         -         217,685         120,354           Science & engineering         4,899,406         5,588,436         6,268,441         4,986,153           Maintenance detail:         -         -         1,729,918         228,174         337,947           Transmission         4,459,179         4,383,964         2,721,999         2,950,443           Plant #1         4,466,319         4,943,569         -         -           Parts         99,766         127,449         -         -           Administration         458,551         421,544         -         -           Plant #3         476,438         442,871         -         -           Holding basins         -         -         9,272         34,058           Biosolids (Tagro)         192,174         161,657         -         -           Maintenance         11,676,584         12,210,972         2,959,445         3,322,448	Laboratory		1,154,026		1,355,152		623,825		441,201		
NRDA         -         -         10,039         16,691           Detention Ponds         -         -         6,657         18,008           Expense construction         -         -         217,685         120,354           Science & engineering         4,899,406         5,588,436         6,268,441         4,986,153           Maintenance detail:         Pumping         1,524,157         1,729,918         228,174         337,947           Transmission         4,459,179         4,383,964         2,721,999         2,950,443           Plant #1         4,466,319         4,943,569         -         -         -           Parts         99,766         127,449         -         -         -           Administration         458,551         421,544         -         -         -           Plant #3         476,438         442,871         -         -         -           Holding basins         -         -         9,272         34,058           Biosolids (Tagro)         192,174         161,657         -         -         -           Maintenance         11,676,584         12,210,972         2,959,445         3,322,448	Environmental Compliance		1,277,091		1,450,342		1,957,140		1,563,131		
Detention Ponds         -         -         6,657         18,008           Expense construction         -         -         217,685         120,354           Science & engineering         4,899,406         5,588,436         6,268,441         4,986,153           Maintenance detail:         Pumping         1,524,157         1,729,918         228,174         337,947           Transmission         4,459,179         4,383,964         2,721,999         2,950,443           Plant #1         4,466,319         4,943,569         -         -         -           Parts         99,766         127,449         -         -         -           Administration         458,551         421,544         -         -           Plant #3         476,438         442,871         -         -           Holding basins         -         -         9,272         34,058           Biosolids (Tagro)         192,174         161,657         -         -           Maintenance         11,676,584         12,210,972         2,959,445         3,322,448	Private development		-		-		(18,583)		(47,292)		
Expense construction         -         -         217,685         120,354           Science & engineering         4,899,406         5,588,436         6,268,441         4,986,153           Maintenance detail:         Pumping         1,524,157         1,729,918         228,174         337,947           Transmission         4,459,179         4,383,964         2,721,999         2,950,443           Plant #1         4,466,319         4,943,569         -         -         -           Parts         99,766         127,449         -         -         -           Administration         458,551         421,544         -         -         -           Plant #3         476,438         442,871         -         -         -           Holding basins         -         -         9,272         34,058           Biosolids (Tagro)         192,174         161,657         -         -           Maintenance         11,676,584         12,210,972         2,959,445         3,322,448	NRDA		-		-		10,039		16,691		
Science & engineering       4,899,406       5,588,436       6,268,441       4,986,153         Maintenance detail:       1,524,157       1,729,918       228,174       337,947         Transmission       4,459,179       4,383,964       2,721,999       2,950,443         Plant #1       4,466,319       4,943,569       -       -         Parts       99,766       127,449       -       -         Administration       458,551       421,544       -       -         Plant #3       476,438       442,871       -       -         Holding basins       -       -       9,272       34,058         Biosolids (Tagro)       192,174       161,657       -       -         Maintenance       11,676,584       12,210,972       2,959,445       3,322,448	Detention Ponds		-		-		6,657		18,008		
Maintenance detail:         Pumping       1,524,157       1,729,918       228,174       337,947         Transmission       4,459,179       4,383,964       2,721,999       2,950,443         Plant #1       4,466,319       4,943,569       -       -         Parts       99,766       127,449       -       -         Administration       458,551       421,544       -       -         Plant #3       476,438       442,871       -       -         Holding basins       -       -       9,272       34,058         Biosolids (Tagro)       192,174       161,657       -       -         Maintenance       11,676,584       12,210,972       2,959,445       3,322,448	Expense construction		-		-		217,685		120,354		
Pumping         1,524,157         1,729,918         228,174         337,947           Transmission         4,459,179         4,383,964         2,721,999         2,950,443           Plant #1         4,466,319         4,943,569         -         -           Parts         99,766         127,449         -         -           Administration         458,551         421,544         -         -           Plant #3         476,438         442,871         -         -           Holding basins         -         -         9,272         34,058           Biosolids (Tagro)         192,174         161,657         -         -           Maintenance         11,676,584         12,210,972         2,959,445         3,322,448	Science & engineering	-	4,899,406		5,588,436		6,268,441		4,986,153		
Transmission         4,459,179         4,383,964         2,721,999         2,950,443           Plant #1         4,466,319         4,943,569         -         -           Parts         99,766         127,449         -         -           Administration         458,551         421,544         -         -           Plant #3         476,438         442,871         -         -           Holding basins         -         -         9,272         34,058           Biosolids (Tagro)         192,174         161,657         -         -           Maintenance         11,676,584         12,210,972         2,959,445         3,322,448	Maintenance detail:										
Plant #1     4,466,319     4,943,569     -     -       Parts     99,766     127,449     -     -       Administration     458,551     421,544     -     -       Plant #3     476,438     442,871     -     -       Holding basins     -     -     9,272     34,058       Biosolids (Tagro)     192,174     161,657     -     -       Maintenance     11,676,584     12,210,972     2,959,445     3,322,448	Pumping		1,524,157		1,729,918		228,174		337,947		
Parts       99,766       127,449       -       -         Administration       458,551       421,544       -       -         Plant #3       476,438       442,871       -       -         Holding basins       -       -       9,272       34,058         Biosolids (Tagro)       192,174       161,657       -       -         Maintenance       11,676,584       12,210,972       2,959,445       3,322,448	Transmission		4,459,179		4,383,964		2,721,999		2,950,443		
Administration       458,551       421,544       -       -         Plant #3       476,438       442,871       -       -         Holding basins       -       -       9,272       34,058         Biosolids (Tagro)       192,174       161,657       -       -         Maintenance       11,676,584       12,210,972       2,959,445       3,322,448	Plant #1		4,466,319		4,943,569		-		-		
Plant #3     476,438     442,871     -     -       Holding basins     -     -     9,272     34,058       Biosolids (Tagro)     192,174     161,657     -     -       Maintenance     11,676,584     12,210,972     2,959,445     3,322,448	Parts		99,766		127,449		-		-		
Holding basins         -         -         9,272         34,058           Biosolids (Tagro)         192,174         161,657         -         -           Maintenance         11,676,584         12,210,972         2,959,445         3,322,448	Administration		458,551		421,544		-		-		
Biosolids (Tagro)         192,174         161,657         -         -           Maintenance         11,676,584         12,210,972         2,959,445         3,322,448	Plant #3		476,438		442,871		-		-		
Maintenance 11,676,584 12,210,972 2,959,445 3,322,448	Holding basins		-		-		9,272		34,058		
	Biosolids (Tagro)		192,174		161,657		-		-		
	Maintenance		11,676,584		12,210,972		2,959,445		3,322,448		
	Subtotal divisional operating expenses				30,624,175		10,752,322		10,459,541		

These statements should be read in conjunction with the Notes to Financial Statements contained in the previous year-end Financial Report.

## City of Tacoma, Washington Environmental Services Department Wastewater and Surface Water Management Statements of Revenues, Expenses, and Changes in Net Position (Unaudited)

	Wastewater					Surface Water				
		November Year-to-Date				November Y	'ear-to-Date			
		2013		2012	2013			2012		
OPERATING EXPENSES										
Other expenses detail:										
Insurance	\$	372,269	\$	348,913	\$	41,242	\$	40,187		
Taxes		959,617		1,013,916		357,879		324,029		
IT services		1,861,557		1,631,919		1,026,958		1,029,294		
Customer service		1,700,121		1,656,785		1,735,183		1,771,335		
Other		4,893,564		4,651,533		3,161,262		3,164,845		
Depreciation		9,625,069		9,114,548		2,744,097		2,543,135		
Total operating expenses		44,369,518		44,390,256		16,657,681		16,167,521		
Net operating income		8,555,237		6,815,532		8,440,225		5,591,088		
NONOPERATING REVENUES (EXPENSES)										
Investment income		516,902		1,332,526		359,749		736,442		
Rental income		188,121		184,823		161,872		159,034		
Operating grant revenue		-		100,000		-		127,767		
Bond interest expense, net of capitalized interest		(570,509)		(743,433)		(2,354,268)		(2,107,949)		
Interest on long-term debt - State Revolving Loans		(1,019,033)		(1,076,750)		(11,815)		(12,316)		
Interest on capital lease		(744,436)		(755,393)		(640,563)		(649,990)		
Amortization of premium, discount,										
and refunding costs		52,399		(575,190)		184,120		257,011		
Other nonoperating revenues		143,762		69,103		466		130,669		
Other nonoperating expenses		(194,668)	(51,420)		(27,543)			(33,936)		
Total nonoperating expenses		(1,627,462)	2) (1,515,734)		(2,327,982)		(1,393,268)			
CHANGE IN NET POSITION										
Net position before capital contributions and transfers		6,927,775		5,299,798		6,112,243		4,197,820		
Contributions:										
Cash		-		1,347		106,657		18,008		
Capital related grants		-		-		217,161		1,106,038		
Donated fixed assets		89,565		74,430		178,966		41,590		
Transfers capital related			- -		77,575			-		
Transfers operating related		(118,781)		509,000		(49,254)		174,107		
Transfers - gross earnings tax		(4,339,472)		(4,214,627)		(2,019,990)		(1,965,794)		
CHANGE IN NET POSITION		2,557,087		1,669,948		4,623,358		3,571,769		
TOTAL NET POSITION- BEGINNING		286,274,611		284,763,897		83,212,340		78,076,176		
TOTAL NET POSITION- ENDING	\$	288,831,698	\$	286,433,845	\$	87,835,698	\$	81,647,945		

These statements should be read in conjunction with the Notes to Financial Statements contained in the previous year end Financial Report.
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