

EXHIBIT D
COST OF SERVICE METHODOLOGY

COST OF SERVICE METHODOLOGY

I. Rate for Transportation of Lake Fork Water

Raw Water Transmission % =
$$\frac{(\text{Raw Water Transmission Depreciation Expense} + \text{Raw Water Transmission Return on Investment})}{(\text{Total System Depreciation Expense} + \text{Total System Return on Investment})}$$

Raw Water Transmission % =
$$\frac{(-27,000 + 540,000)}{(279,000 + 1,797,000)} = 24.71\%$$

Schedule O Raw Water Transmission Costs:

Operation and Maintenance Expense	\$302,000
Depreciation Expense	\$27,000
Return on Investment	\$540,000
Wholesale Customer Service (Schedule E)	\$38,000
Equipment Pool x NTMWD % (6 x 24.71%) =	\$1,483
Other Administration x NTMWD % (4 x 24.71%) =	\$988
Total Cost	\$855,471

Schedule O - UTW Summary Cost of Service

Total System Depreciation Expense	\$279,000
Total System Return on Investment	\$1,797,000
Equipment Pool	\$8,000
Other Administration	\$4,000
Total Billable Volume (in million gallons)	8,244

Transportation Rate = Total Cost / Total Billable Volume = \$/1000 gallons

$$\frac{\$855,471}{8,244 / 1000} = \$0.1038 / 1,000 \text{ gallons}$$

II. Rate for Sale of Reserved Amount of Untreated Water

2012 Wholesale Untreated Water Rate (per 1,000 gallons) = \$0.4587

Contract Transportation Rate (per 1,000 gallons) = \$0.1038

Rate for Untreated Water =
$$2012 \text{ Wholesale Untreated Water Rate} - \text{Contract Transportation Rate of NTMWD}$$

$$\$0.4587 - \$0.1038 = \$0.3549 / 1,000 \text{ gallons}$$

III. Reservation Fee Based on NTMWD Share of System Yield

NTMWD Reserved Amount = 60 MGD

DWU Total System Yield = 604.5 MGD

Rate for Reserved Amount of Untreated Water = \$0.3549 per 1,000 gallons

Reservation Fee Calculation =
$$(\text{NTMWD Reserved Amount} / \text{DWU Total System Yield}) \times (\text{Rate for Reserved Amount of Untreated Water})$$

$$(60 \text{ MGD} / 604.5 \text{ MGD}) \times (\$0.3549) = \$0.0352 / 1,000 \text{ gallons}$$

Note: Data Source: 2012 Wholesale Untreated Water Cost of Service Study, Schedules O and E

EXHIBIT E

NTMWD MEMBER AND CUSTOMER ANNUAL DEMAND

NTMWD MEMBER AND CUSTOMER ANNUAL DEMAND

Members	Minimum Annual Demand (1,000 gallons)
Allen	6,011,208
Farmersville	280,467
Forney	1,625,905
Frisco	9,743,490
Garland	13,721,955
Mesquite	10,150,735
McKinney	8,297,666
Plano	26,719,809
Princeton	485,886
Richardson	11,019,311
Royce City	3,330,881
Rockwall	526,912
Wylie	1,721,763

Direct Customers	Minimum Annual Demand (1,000 gallons)
Bonham	640,000
Caddo Basin SUD	320,642
Cash SUD	305,643
College Mound WSC	66,769
Copeville SUD	81,827
East Fork SUD	379,152
Fairview	887,811
Fate	279,932
Fate No. 2	529,453
Forney Lake WSC	329,424
Gastonia-Scurry SUD	110,490
Greater Texoma Utility Authority	237,250
Josephine	57,407
Kaufman	438,403
Kaufman Four-One	528,801
Lavon WSC	225,073
Little Elm	1,160,174
Lucas	628,590
Melissa	225,305
Milligan WSC	149,894
Mt. Zion WSC	159,302
Murphy	1,384,066
Nevada WSC	56,413
Nevada WSC No. 2	70,985
North Collin WSC	346,058
Parker	533,654
Prosper	849,643
Rose Hill SUD	143,271
Rowlett	3,192,039
Sachse	1,332,153
Seis Lagos UD	111,094
Sunnyvale	595,071
Terrell	1,400,000
Wylie NE SUD	197,289

COUNCIL CHAMBER

130720

April 24, 2013

WHEREAS, the City of Dallas has water rights in Lake Ray Hubbard and the right to use water in Lake Fork and Lake Tawakoni for municipal use purposes; and,

WHEREAS, the City of Dallas has the Lake Fork Pump Station and Pipeline diversion facilities to transfer water from Lake Fork to Lake Tawakoni; and,

WHEREAS, the North Texas Municipal Water District requests to purchase up to 60 million gallons per day of untreated water from the City of Dallas for municipal water supply purposes; and,

WHEREAS, the North Texas Municipal Water District requests for Dallas to transport up to 17.85 MGD of its Lake Fork water to Lake Tawakoni for diversion by NTMWD at its diversion facilities at Lake Tawakoni; and,

WHEREAS, the term of the new three-year Contract will be April 24, 2013 through April 23, 2016; and,

WHEREAS, approval of the new contract would be in the best interest of the City of Dallas as well as the North Texas Municipal Water District; **Now, Therefore,**

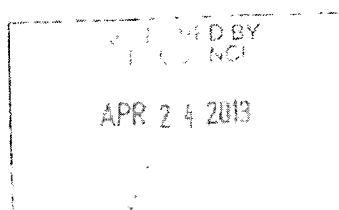
BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF DALLAS:

SECTION 1. That the City Manager is hereby authorized to enter into a three-year contract with the North Texas Municipal Water District to (1) purchase Dallas owned untreated water supply and (2) transport North Texas Municipal Water District owned water supply from Lake Fork to Lake Tawakoni from April 24, 2013 through April 23, 2016 in the estimated annual revenue amount of \$9,200,000 after approval of the contract documents by the City Attorney.

SECTION 2. That the City Controller is hereby authorized and directed to deposit receipts for services provided under this contract to the Water Utilities Current Fund as follows:

<u>FUND</u>	<u>DEPT</u>	<u>UNIT</u>	<u>FUNC</u>	<u>RESOURCE REVENUE CODE</u>
0100	DWU	7005	7REV	7836

SECTION 3. That this resolution shall take effect immediately from and after its passage in accordance with the provisions of the Charter of the City of Dallas, and it is accordingly so resolved.



STATE OF TEXAS §
COUNTY OF DALLAS §
 §

UNTREATED WATER PURCHASE CONTRACT

WHEREAS, on July 30, 1986, the Sabine River Authority of Texas (hereinafter called "SRA"), Texas Utilities Electric Company, and the City of Dallas (hereinafter called "Dallas") entered into the First Supplement to Water Supply Contract and Conveyance, whereby Dallas granted to Texas Utilities Electric Company an option to purchase up to and including 17,000 acre feet of water per year from the rights of Dallas in Lake Fork (hereinafter called "the Option"); and

WHEREAS, Luminant Generation Company LLC, a Texas limited liability corporation (hereinafter called "Purchaser"), is the lawful successor to Texas Utilities Electric Company in regard to the rights granted under the Option, which option Purchaser now wishes to exercise for the purchase of 12,000 acre-feet of water per year to allow Purchaser to maintain proper water levels in Martin Lake in connection with the Martin Lake Steam Station; and

WHEREAS, Purchaser does not need the remaining 5,000 acre-feet of water per year that is a part of the Option and desires to release said 5,000 acre-feet of water per year to Dallas; and

WHEREAS, Dallas, pursuant to Certificate of Adjudication No. 05-4669, as amended, has existing contractual rights to use the water of Lake Fork and Purchaser, pursuant to Certificate of Adjudication No. 05-4649, as amended, has water rights in Martin Lake; and

WHEREAS, the diversion and use of the water by Purchaser from Lake Fork, on Lake Fork Creek, a tributary of the Sabine River, Sabine River Basin, affects the contractual water rights of Dallas in Lake Fork; and

WHEREAS, the parties desire to enter into this Untreated Water Purchase Contract ("Contract") for a term of 40 years in accordance with the terms of the Option; applicable regulations and procedures established by the Texas Commission on Environmental Quality ("TCEQ") and the Texas Water Development Board ("TWDB"), allowing Purchaser to purchase untreated water (in an amount of 6,000 acre-feet in calendar year 2011 and 12,000 acre-feet per year in calendar years 2012 through 2050) at the Dallas ordinance rate in effect on the date of this Contract, which rate may thereafter be changed from time to time in the manner set out below in this Contract.

NOW, THEREFORE, in consideration of the mutual promises, covenants, and conditions given by each party, Dallas and Purchaser agree as follows:

1. CONTRACT ADMINISTRATION

This Contract shall be administered on behalf of Dallas by its Director of Water Utilities, or the Director's designated representative (hereinafter called "Director"), and on behalf of Purchaser by its authorized official or designated representative.

2. AVAILABILITY

Dallas agrees to sell untreated water to Purchaser for industrial uses related to Purchaser's operation, as outlined below, when available. The sale of untreated water to meet the requirements of Purchaser is subject to and limited by available system supply (as determined by the Director). Sales, however, shall not be unreasonably withheld.

3. MAXIMUM PURCHASE

Purchaser agrees to take not more than 6,000 acre-feet (1,955,106,000 gallons) of untreated water in year 2011 and 12,000 acre-feet (3,910,212,000 gallons) of untreated water per year during the remaining term of this Contract. It is an express condition of this Contract that this Contract may be terminated if Purchaser knowingly takes untreated water in excess of the maximum amount prescribed for the calendar year in question; provided, however, that if Purchaser breaches this Contract by taking more than the maximum amount, Purchaser shall remain liable for the additional amounts taken at the rates as specified in Section 4 below.

4. RELEASE OF WATER BY PURCHASER

A. Purchaser hereby releases and relinquishes all its interest in 5,000 acre-feet of water of the 17,000 acre-feet of water per year under the Option, as described in Article 5 of the First Supplement to Water Supply Contract and Conveyance to the City of Dallas ("Supply Contract"). The Supply Contract provides that Luminant may release back to Dallas its option and right to purchase any or all of the 17,000 acre-feet of water. This release and relinquishment dates from the effective date of this contract and is effective in perpetuity, regardless of the expiration of this Contract.

B. In releasing and relinquishing the 5,000 acre-feet of water per year to Dallas, Purchaser is relieved of any further payment obligation to Dallas with respect to that 5,000 acre-feet of water.

C. Dallas and Purchaser acknowledge that under this Contract, Dallas may divert, use, sell and reuse up to 6,000 acre-feet of water under the Option and this Contract in year 2011 (from January 1, 2011 to June 30, 2011). The 6,000 acre-feet of water represents one-half of that amount of water Purchaser is obligating itself to purchase from Dallas under the Option and this Contract.

5. RATES

Purchaser shall pay Dallas for untreated water taken under this Contract at the current prevailing regular (non-interruptible) rate for untreated water sales as specified by Dallas

ordinance, as same may be amended from time to time, and shall pay all other applicable charges for untreated water sales as may be adopted from time to time by ordinance of the Dallas City Council. Purchaser shall also be solely responsible for all costs, fees, or charges imposed by SRA to implement untreated water deliveries and maintain any necessary delivery facilities under this Contract. Purchaser shall maintain the Water Release Agreement executed on April 1, 2007 ("Water Release Agreement") with SRA in connection with the untreated water deliveries under this Contract, which separate agreement shall govern the terms and conditions under which SRA will release water to Purchaser from Lake Fork pursuant to this Contract. The separate Water Release Agreement between SRA and Purchaser does not modify or amend Dallas' water rights in Lake Fork under the Water Supply Contract and Conveyance, as amended.

6. CURTAILMENT

Purchaser agrees that during periods of water shortages Dallas may, in accordance with its drought contingency plan as approved by TCEQ, reasonably restrict Purchaser's withdrawals of untreated water when such water is needed for Dallas' municipal use. No restrictions will be imposed on Purchaser unless Dallas has imposed restrictions on withdrawals as to all similarly situated users. In the event withdrawals are restricted, untreated water shall be allocated to Purchaser on a pro rata basis. The amount to be paid to Dallas pursuant to Section 7 of this Contract in the event of a curtailment shall be reduced in proportion to the reduction in the maximum number of acre-feet of untreated water to which Purchaser is annually entitled under this Contract.

7. PAYMENTS

A. For all calendar years during the term of this Contract except year 2011, the purchase price due, which price Purchaser hereby agrees to pay, is based on the applicable maximum amount described in Section 3 (12,000 acre-feet of untreated water) times the applicable rate as described in Section 5. Purchaser agrees that payment for untreated water made available under this Contract pursuant to the exercise of Purchaser's Option is due and shall be paid, regardless of whether or not Purchaser actually takes the maximum amount of water during such period. The purchase price due shall be paid monthly by taking the maximum amount described in Section 3 (12,000 acre-feet of untreated water or 3,910,212,000 gallons), dividing it by twelve (12), and multiplying that sum by the applicable rate as described in Section 5 in effect for that month. Dallas agrees to render a statement to Purchaser monthly and Purchaser agrees to pay promptly. Payment is due upon receipt of statement.

B. For calendar year 2011, the purchase price due shall be paid monthly by taking the maximum amount described in Section 3 for year 2011 (6,000 acre-feet of untreated water or 1,955,106,000 gallons), dividing it by six (6), and multiplying that sum by the applicable rate as described in Section 5 in effect for that month.

C. A payment is deemed late if received by Dallas more than 30 days from the statement date. Late payments shall accrue interest at the interest rate provided in Section 2-1.1 of the Dallas City Code, as amended.

8. MEASUREMENT OF CONSUMPTION

A. Consumption shall be based upon daily releases made by SRA on behalf of Purchaser under this Contract.

B. Dallas and Purchaser agree that Purchaser will bear all losses including transportation and evapotranspiration losses (hereinafter collectively referred to as "transmission losses") from Lake Fork downstream to Purchaser's diversion point. For the purpose of this contract, it shall be assumed that none of the water released by SRA on behalf of Purchaser under this contract will be lost in transmission from Lake Fork to Purchaser's diversion point on the Sabine River. If it is later determined that a transmission loss actually occurs, the amount of the transmission loss, expressed in percentage terms, shall be utilized in determining the quantity of water actually used. If an alternate conveyance is used to deliver contract water to Martin Lake, an amendment to this contract and a subsequent analysis shall be required to determine if transmission losses occur due to the use of the alternate conveyance. The Parties agree that the cost of such analysis shall be borne exclusively by Purchaser.

C. For days on which Purchaser pumps water under this Contract, Purchaser shall maintain a daily pumping log to provide a manner for determining the amount of water withdrawn at Purchaser's diversion point on the Sabine River. Monthly reports, in a format satisfactory to the Director of Dallas Water Utilities, showing daily requests (if any) by Purchaser, releases made by SRA on behalf of Purchaser, and daily amount of gallons pumped by Purchaser shall be furnished to the Director of Dallas Water Utilities. Dallas may request modification of any daily pumping report required to be maintained by Purchaser under this Subsection 8.C. if Dallas reasonably believes any such report is inaccurate.

D. Measurement of water provided to Purchaser under this Agreement will be measured at the Point of Release at meter facilities maintained by SRA and/or Purchaser under the Water Release Agreement. Additionally, Purchaser shall furnish, install, operate, and maintain at its Point of Withdrawal on the Sabine River measuring equipment properly equipped with meters and devices of standard types for measuring within generally accepted standards of accuracy as established by the American Water Works Association the quantity of water diverted and used by Purchaser under this Contract. For purposes of this Contract, also, Purchaser shall be responsible for the continued accuracy of the meter(s) at the Point of Release in accordance with the terms and conditions of Section Article IV, Measuring Equipment, of said Water Release Agreement. Should Purchaser exercise any inspection or calibration options under the Water Release Agreement or this Contract, Purchaser will notify the Director before any calibration or inspection of records or metering facilities, so that Dallas may participate, at its election.

E. Purchaser shall maintain weekly and monthly reports of water pumped under this contract in accordance with Texas Commission on Environmental Quality Rules. Purchaser shall provide Dallas the opportunity to inspect such records during regular business hours upon reasonable notice. Purchaser shall submit to the Director of Dallas Water Utilities by March 1st of each year a copy of the annual water use reports provided to the Texas Commission on Environmental Quality and the Texas Water Development Board in accordance with 30 Texas Administrative Code, Section 295.202 and 31 T.A.C. Section 358.5.

9. DIVERSION POINT AND DISCHARGE

A. Pumping equipment for withdrawal of the water and metering facilities may only be located as authorized by TCEQ in a water rights permit issued to Purchaser. Purchaser shall designate the diversion point at which Purchaser wishes to withdraw water, subject to the approval of the Director, SRA, and TCEQ. The designated diversion point shall be reflected in a vicinity map prepared by Purchaser prior to review and approval of the designation by the Director which shall be deemed, when completed and approved by both the Director and SRA, as attached to and made a part of this Contract as Exhibit A.

B. Ownership and maintenance responsibility for the pumps and facilities housing pumps shall remain with Purchaser. Purchaser shall maintain pumps and motors in accordance with good engineering practice.

10. TERM

Even though Purchaser's obligations to purchase water under this Contract do not begin until July 1, 2011, the term of this Contract shall commence on January 1, 2011 and shall remain in effect for a term of forty (40) years until December 31, 2050, subject to the terms of Purchaser's and Dallas' Water Supply Contract and Conveyance with SRA, dated October 1, 1981, as amended. This Contract may be renewed, upon the same terms and conditions (except as to rates), for an additional twenty (20) year period by mutual agreement of Dallas and Purchaser. If Dallas and Purchaser cannot mutually agree to a renewal by the end of the term of this Contract, Purchaser may continue to purchase untreated water under the terms of this Contract at the then prevailing rate for as long as the parties continue to negotiate a renewal in good faith and until negotiations either terminate or result in an approved Contract renewal.

11. INSPECTION AND METER READING

Upon reasonable advance notice to Purchaser, authorized Dallas employees shall have the right of reasonable ingress and egress on Purchaser's property and facilities during business hours to observe pumping operations, to review pumping records and to read meters.

12. DEFAULT - TERMINATION

A. Dallas, acting through the Director, shall have the right to terminate this Contract upon non-payment of the charges set out in this Contract. Dallas, however, shall provide notice of intent to terminate under this Subsection 12.A. at least ten (10) days prior to the proposed effective date of termination, in order for Purchaser to tender payment and thereby cure a default as to non-payment under this Contract.

B. Dallas, acting through the Director, shall have the right to terminate this Contract if it is found that pumping logs are not adequately maintained or that the meter is being bypassed. In addition, if the Contract is terminated under this Subsection 12.B., Dallas shall be entitled to payment for the maximum quantity of water for that calendar year in which the default under this subsection occurs.

C. In addition to the foregoing, Dallas, acting through the Director, may terminate this Contract for noncompliance with any other contractual condition upon thirty (30) days advance written notice to Purchaser of its intent to terminate; provided, however, that if Purchaser cures the condition of contractual noncompliance within the thirty (30) day period, Dallas may, at its sole option, continue this Contract.

D. The remedies set forth in this Section 12 shall not be considered exclusive, and Dallas retains all other rights and remedies available at law and in equity in the event of any breach by Purchaser of any of the terms or provisions of this Contract.

13. NO REPRESENTATIONS OR WARRANTIES; FORCE MAJEURE

DALLAS MAKES NO REPRESENTATIONS OR WARRANTY, EXPRESS OR IMPLIED, AS TO THE CHARACTER, QUALITY OR AVAILABILITY OF THE WATER TO BE TAKEN AND PURCHASER AGREES TO ASSUME ALL SUCH RISKS, ACCEPTING SAID WATER, IF AVAILABLE, IN THE SAME STATE AS IT IS PUMPED OR RELEASED FROM THE DESIGNATED DIVERSION POINTS. DALLAS ALSO DOES NOT MAKE ANY REPRESENTATION THAT THE WATER WILL BE SUITABLE FOR THE PURPOSES FOR WHICH PURCHASER DESIRES TO USE IT. DALLAS SHALL NOT BE LIABLE IN ANY EVENT FOR THE INABILITY OF DALLAS TO PERFORM ANY OBLIGATION UNDER THIS CONTRACT FOR REASONS BEYOND ITS CONTROL, INCLUDING BUT NOT LIMITED TO ACTS OF GOD OR NATURAL DISASTER, WAR, DROUGHT, TERRORISM, FIRE, PUBLIC UTILITY POWER OUTAGE, OR THE RULES, REGULATIONS, OR ORDERS OF COURTS OR OF GOVERNMENTAL AGENCIES.

14. RIGHTS AND TITLE; LIMITED RIGHT TO RESALE

A. Purchaser agrees that it shall acquire no rights or title to the use of water other than those rights explicitly set forth in this Contract.

B. If Purchaser projects its annual usage under this Contract to be less than 12,000 acre-feet of water in any year and desires to resell the remaining water to other persons, Dallas hereby gives its consent for such short-term water sale. In this Contract, short-term water sale means the sale of untreated water pursuant to a contract, the term of which does not exceed three years. Short-term water sale contracts may be renewed at the option of Purchaser.

C. Purchaser shall ensure that its total maximum amount of water sold or used in any calendar year does not exceed 12,000 acre-feet.

15. ASSIGNMENT

Other than to an affiliate or subsidiary of Purchaser, Purchaser shall not sell, assign, transfer or convey its interest in this Contract, in whole or in part, without the prior written consent of the Director. Such consent shall not be unreasonably withheld. If consent of the Director is denied, Purchaser may release back to Dallas its rights to purchase under this Contract and shall thereby be relieved of any further payment obligation to Dallas for untreated water under this Contract.

16. PERMITS AND FEES

Should the acquisition of any permits or the payment of any regulatory or other fees be required in connection with this Contract, including but not limited to permits or regulatory or other fees that may be required by TCEQ, Purchaser shall be responsible for same and shall provide written proof of the permit or regulatory or other fee payment to the Director. Purchaser shall divert water under this Contract only pursuant to such permit or amendment to any existing permit that TCEQ may issue to Purchaser relating to diversion of water from Lake Fork, to applicable regulations of TCEQ and TWDB, and the terms of this Contract.

17. NOTICES

Except as otherwise provided in Section 18, any notice, statement, or demand required or permitted to be given under this Contract by either party to the other may be effected by personal delivery in writing or by mail, postage prepaid. Mailed notices shall be addressed to the parties at the addresses appearing below, but each party may change its address by written notice in accordance with this section. Mailed notices shall be deemed communicated as of three (3) days after mailing.

TO DALLAS:

Director
Dallas Water Utilities
Dallas City Hall
1500 Marilla – Room 4/a/North
Dallas, Texas 75201

TO PURCHASER:

Environmental Generation Director
Luminant Generation Company LLC
500 North Akard Street
Suite 9-095
Dallas, Texas 75201-3411

With a copy to:

General Counsel
500 North Akard Street
14th Floor
Dallas, Texas 75201

18. NOTICE OF CONTRACT CLAIM

This Contract is subject to the provisions of Section 2-86 of the Dallas City Code, as amended, relating to requirements for filing a notice of a breach of contract claim against City. Section 2-86 of the Dallas City Code, as amended, is expressly incorporated by reference and made a part of this Contract as if written word for word in this Contract. Purchaser shall comply with the requirements of this ordinance as a precondition of any claim relating to this Contract, in addition to all other requirements in this Contract related to claims and notice of claims.

19. CONFLICT OF INTEREST

The following section of the Charter of the City of Dallas shall be one of the conditions, and a part of, the consideration of this Contract, to wit:

Luminant Generation Company LLC
Untreated Water Purchase Contract
Page 7 of 10

"CHAPTER XXII. Sec. 11. FINANCIAL INTEREST OF EMPLOYEE OR OFFICER PROHIBITED --

(a) No officer or employee shall have any financial interest, direct or indirect, in any contract with the City or be financially interested, directly or indirectly, in the sale to the City of any land, materials, supplies or services, except on behalf of the City as an officer or employee. Any violation of this section shall constitute malfeasance in office, and any officer or employee guilty thereof shall thereby forfeit the officer's or employee's office or position with the City. Any violation of this section, with knowledge, express or implied, of the person or corporation contracting with the City shall render the contract involved voidable by the City Manager or the City Council.

(b) The alleged violations of this section shall be matters to be determined either by the Trial Board in the case of employees who have the right to appeal to the Trial Board, and by the City Council in the case of other employees.

(c) The prohibitions of this section shall not apply to the participation by City employees in federally-funded housing programs, to the extent permitted by applicable federal or state law."

20. GIFT TO PUBLIC SERVANT

A. Dallas may terminate this Contract immediately if Purchaser has offered, or agreed to confer any benefit upon a Dallas employee or official that the Dallas employee or official is prohibited by law from accepting.

B. For purposes of this section, "benefit" means anything reasonably regarded as pecuniary gain or pecuniary advantage, including benefit to any other person in whose welfare the beneficiary has a direct or substantial interest, but does not include a contribution or expenditure made and reported in accordance with law.

C. Notwithstanding any other legal remedies, Dallas may require Purchaser to remove any officer or employee of Purchaser from the administration of this Contract or any role in the performance of this Contract who has violated the restrictions of this section or any similar state or federal law, and obtain reimbursement for any expenditures made as a result of the improper offer, agreement to confer, or conferring of a benefit to a Dallas employee or official.

21. VENUE

The parties agree that this Contract shall be enforceable in Dallas County, Texas, and if legal action is necessary to enforce it, exclusive venue shall lie in Dallas County, Texas.

22. GOVERNING LAW

A. This Contract shall be governed by and construed in accordance with the laws and court decisions of the State of Texas, without regard to conflict of law or choice of law principles of Texas or any other state.

B. No presumption will apply in favor of either party in the interpretation of this Contract or in the resolution of any ambiguity of any provisions hereof.

23. LEGAL CONSTRUCTION

A. In case any one or more of the provisions contained in this Contract shall for any reason be held to be invalid, illegal, or unenforceable in any respect, such invalidity, illegality, or unenforceability shall not affect any other provision thereof and this Contract shall be considered as if such invalid, illegal, or unenforceable provision had never been contained in this Contract.

B. Notwithstanding the foregoing, if any provision of this Contract shall be deemed to be invalid, illegal, or unenforceable, and such provision served as consideration for either Dallas' or Purchaser's agreement to any term or condition of this Contract still remaining in effect, Dallas and Purchaser agree to work together in good faith to provide an alternate means for providing consideration, such that their respective interests are protected and made whole.

24. COUNTERPARTS

This Contract may be executed in any number of counterparts, each of which shall be deemed an original and constitute one and the same instrument. If this Contract is executed in counterparts, then it shall become fully executed only as of the execution of the last such counterpart called for by the terms of this Contract to be executed.

25. CAPTIONS

The captions to the various clauses of this Contract are for informational purposes only and shall not alter the substance of the terms and conditions of this Contract.

26. APPLICABLE LAWS

This Contract is made subject to, and Purchaser agrees to comply with, all applicable laws of the State of Texas, applicable rules, regulations and orders of TCEQ and TWDB, Federal law (including but not limited to environmental and water quality laws, rules, orders, and regulations), and the Charter and ordinances of the City of Dallas, as same may hereafter be amended. This Contract may be subject to review and approval by TCEQ or TWDB. Purchaser shall comply with all terms, conditions and provisions of the permit to be obtained from the State of Texas as amended, so long as same may remain in effect. In the event of any final judgment finding any violation or violations of the laws, rules, regulations, or orders described above, Purchaser shall be strictly liable for any damages caused to the property of Dallas, including but not limited to Dallas' interest in Lake Fork water, as a result of such violation or violations.

27. SUCCESSORS AND ASSIGNS

This Contract shall be binding upon and inure to the benefit of the parties and their respective successors and, except as otherwise provided in this Contract, their assigns.

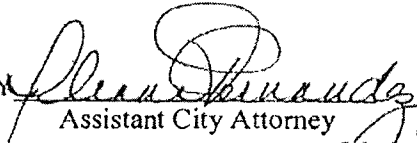
28. ENTIRE AGREEMENT; NO ORAL MODIFICATIONS

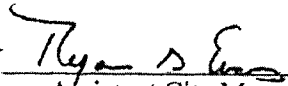
This Contract embodies the entire agreement of both parties, superseding all oral or written previous and contemporary agreements between the parties relating to matters set forth in this Contract. Except as otherwise provided elsewhere in this Contract, this Contract cannot be modified without written supplemental agreement executed by both parties.

EXECUTED as of the 10th day of March, 2011, on behalf of Dallas by its City Manager, duly authorized by Resolution No. 11-0579, adopted on February 23, 2011 and approved as to form by its City Attorney; and on behalf of Purchaser by its duly authorized officials.

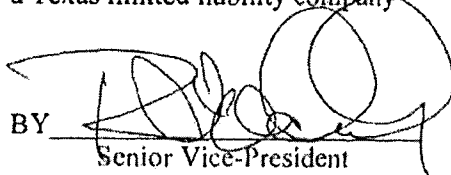
APPROVED AS TO FORM:
THOMAS P. PERKINS, JR.
City Attorney

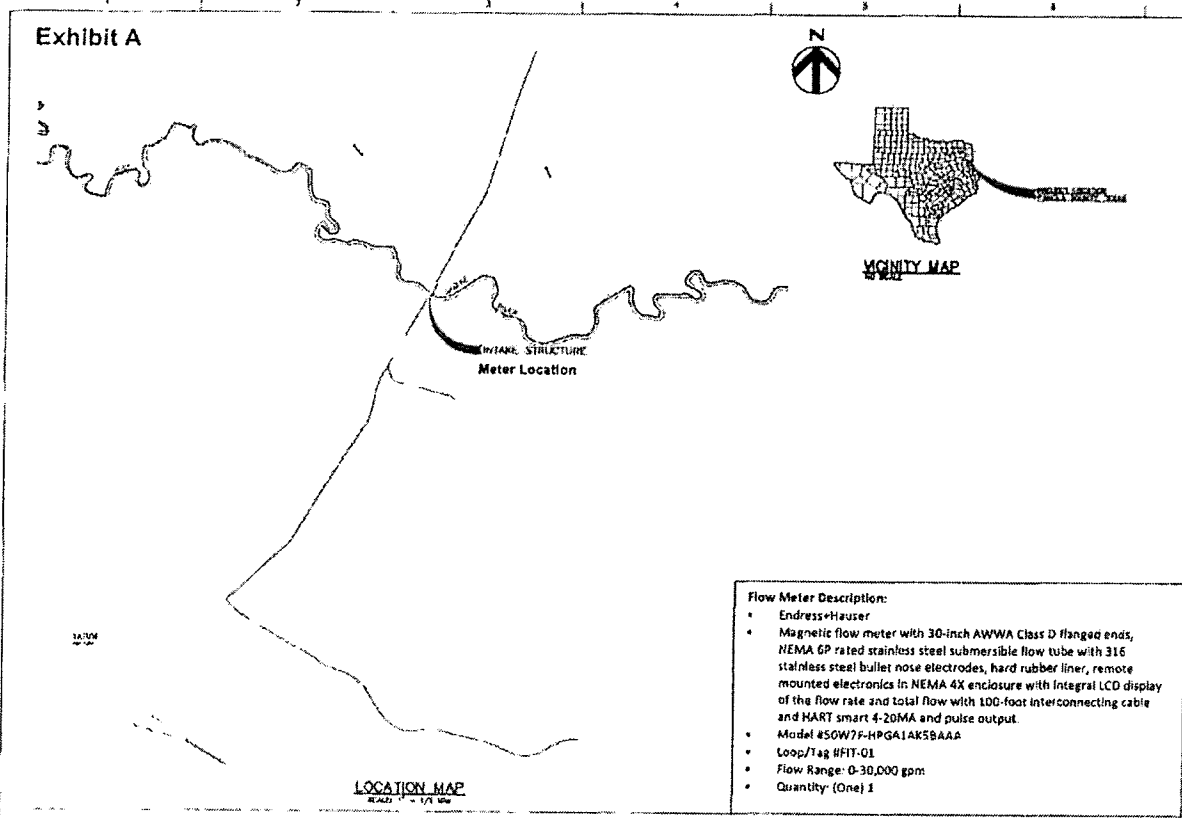
CITY OF DALLAS
MARY K. SUHM
City Manager

BY 
Assistant City Attorney
Submitted to City Attorney

BY 
Assistant City Manager

PURCHASER:
LUMINANT GENERATION COMPANY LLC,
a Texas limited liability company

BY 
Senior Vice-President



COUNCIL CHAMBER

110579February 23, 2011

WHEREAS, on July 8, 1981, pursuant to Resolution No. 81-1936, the Dallas City Council authorized execution of the Water Supply and Conveyance Contract between Dallas and Sabine River Authority (SRA) and Texas Utilities Generating Company (TUGCO) (Power Companies); and

WHEREAS, on July 30, 1986, the City of Dallas entered into the First Supplement to Water Supply Contract and Conveyance agreement between Dallas, SRA and Texas Utilities Electric Company (TUEC) which set a deadline of September 1, 2009 for TUEC to exercise the option to purchase 17,000 acre-feet per year of water from Dallas; and,

WHEREAS, Luminant Generation Company LLC, (formerly Texas Utilities Electric Company) exercised their option on July 24, 2006 to purchase 17,000 acre-feet of water per year and desires to enter into a forty year contract with Dallas for 12,000 acre-feet of water per year; and,

WHEREAS, Luminant will pay Dallas for the water and incur the cost of capital improvements necessary to transport the water to Martin Creek and any operations and maintenance and capital costs imposed by SRA; **Now, Therefore,**

BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF DALLAS:

SECTION 1. That following approval as to form by the City Attorney, the City Manager is hereby authorized to enter into an Untreated Water Contract with Luminant Generation Company LLC for 12,000 acre feet of Dallas' Lake Fork water.

SECTION 2. That the City Controller be and is hereby authorized and directed to deposit receipts for service provided under this contract to the Water Utilities Operation Fund as follows:

<u>FUND</u>	<u>DEPT</u>	<u>UNIT</u>	<u>FUNC</u>	<u>REVENUE RESOURCE CODE</u>
0100	DWU	7005	7REV	7849

SECTION 3. That this resolution shall take effect immediately from and after its passage in accordance with the provisions of the Charter of the City of Dallas and it is accordingly so resolved.

APPROVED BY
CITY COUNCIL

FEB 23 2011

Deborah Whitman
City Secretary

141574

9/17/2014

ORDINANCE NO. 29479

An ordinance amending Sections 49-18.1, 49-18.2, 49-18.4, 49-18.5, 49-18.9, and 49-18.12 of Chapter 49, "Water and Wastewater," of the Dallas City Code, as amended; adjusting rates and charges for treated water service, wastewater service, wholesale water and wastewater service to governmental entities, untreated water service, fire hydrant usage, and industrial surcharges for excessive concentrations; providing a penalty not to exceed \$2,000; providing a saving clause; providing a severability clause; and providing an effective date.

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF DALLAS:

SECTION 1. That Subsection (c), "Rate Tables," of Section 49-18.1, "Rates for Treated Water Service," of Article II, "Rates, Charges and Collections," of Chapter 49, "Water and Wastewater," of the Dallas City Code, as amended, is amended to read as follows:

"(c) Rate tables. The director shall charge customers for treated water service in accordance with the following tables:

(1) Water Service Customer Charges.

<u>METER SIZE</u>	<u>RATE PER METER</u>
5/8-inch meter	\$4.85 [4.65]
3/4-inch meter	6.70 [6.45]
1-inch meter	9.74 [9.38]
1-1/2-inch meter	18.13 [17.47]
2-inch meter	29.50 [27.26]
3-inch meter	69.09 [66.56]
4-inch meter	114.79 [110.59]
6-inch meter	227.94 [219.60]
8-inch meter	378.85 [364.98]
10-inch meter or larger	582.59 [561.26]

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(2) Usage Charge - Rate Per 1,000 Gallons.

TYPE OF USAGE

(A) Residential:

(i)	Up to 4,000 gallons	\$1.80
(ii)	4,001 to 10,000 gallons	<u>3.91</u> [3.77]
(iii)	10,001 to 15,000 gallons	<u>5.50</u> [5.20]
(iv)	Above 15,000 gallons	<u>7.63</u> [7.09]

(B) General service:

(i)	Up to 10,000 gallons	<u>3.05</u> [2.70]
(ii)	Above 10,000 gallons	<u>3.45</u> [3.30]
(iii)	Above 10,000 gallons and 1.4 times annual average monthly usage	<u>5.00</u> [4.65]"

SECTION 2. That Paragraph (1) of Subsection (f), "Election for Certain General Water Service Customers," of Section 49-18.1, "Rates for Treated Water Service," of Article II, "Rates, Charges and Collections," of Chapter 49, "Water and Wastewater," of the Dallas City Code, as amended, is amended to read as follows:

"(1) The customer must agree to pay each year:

(A) the monthly customer charge provided in Subsection (c);

(B) \$2,025.00 [1,945.98] per month as a usage charge on the first 1,000,000 gallons used in a billing period; and

(C) \$2.75 [2.55] per 1,000 gallons used in excess of 1,000,000 gallons per month."

SECTION 3. That Subsection (g), "Adjusted Rates for Hidden Water Leaks," of Section 49-18.1, "Rates for Treated Water Service," of Article II, "Rates, Charges and Collections," of

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Chapter 49, "Water and Wastewater," of the Dallas City Code, as amended, is amended to read as follows:

"(g) Adjusted rates for hidden water leaks. When a customer experiences a substantial increase in water or wastewater usage from a hidden water leak and the customer meets the requirements of Section 49-9(e), the director will adjust the account and bill the customer:

- (1) an estimated amount of normal water usage for the period at the regular rate;
- (2) the excess water usage caused by the hidden leak at the following applicable rate:

<u>TYPE OF USAGE</u>	<u>RATE PER 1,000 GALLONS</u>
(A) Residential	\$1.80
(B) General service	<u>3.05</u> [2.70]
(C) Optional general service	<u>2.75</u> [2.55]
(D) Municipal service	<u>2.35</u> [2.25]

and

- (3) the applicable wastewater rate prescribed in Section 49-18.2(c), based on an adjustment of wastewater volume to estimated normal volume, where adjustment is appropriate."

SECTION 4. That Subsection (i), "Rates for Municipal Purpose Water Service," of Section 49-18.1, "Rates for Treated Water Service," of Article II, "Rates, Charges and Collections," of Chapter 49, "Water and Wastewater," of the Dallas City Code, as amended, is amended to read as follows:

"(i) Rates for municipal purpose water service. Water service to property owned by the city of Dallas that is used solely for municipal purposes may be charged \$2.35 [2.25] per 1,000 gallons of water used."

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SECTION 5. That Subsection (c), "Rate Tables," of Section 49-18.2, "Rates for Wastewater Service," of Article II, "Rates, Charges and Collections," of Chapter 49, "Water and Wastewater," of the Dallas City Code, as amended, is amended to read as follows:

"(c) Rate tables. The director shall charge a customer for wastewater service in accordance with the following tables:

Wastewater Service Charges.

(1) Monthly customer charges

<u>METER SIZE</u>	<u>RATE PER METER</u>
5/8-inch meter	<u>\$4.45</u> [4.40]
3/4-inch meter	<u>6.00</u> [5.90]
1-inch meter	<u>8.75</u> [8.53]
1-1/2-inch meter	<u>16.60</u> [16.01]
2-inch meter	<u>26.15</u> [25.82]
3-inch meter	<u>63.79</u> [61.45]
4-inch meter	<u>103.90</u> [100.10]
6-inch meter	<u>206.50</u> [201.31]
8-inch meter	<u>340.15</u> [332.91]
10-inch meter or larger	<u>525.50</u> [507.07]

- (2) Monthly residential usage charge \$4.95 [4.90] per 1,000 gallons of the average water consumption billed in the months of December, January, February, and March, or of the actual Month's water consumption, whichever is less, up to a maximum charge of 40,000 gallons per month
- (3) Monthly general service usage charge \$3.70 [3.47] per 1,000 gallons of water used
- (4) Monthly usage charge for Section 49-18.1(f) customer \$3.38 [3.22] per 1,000 gallons of water used
- (5) Monthly general service usage charge for wastewater separately metered \$3.50 [3.40] per 1,000 gallons of wastewater discharged

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- | | | |
|-----|---|---|
| (6) | Monthly surcharge for excessive concentrations of waste | An amount calculated in accordance with Sections 49-18.12, 49-48 and 49-49 of this chapter |
| (7) | Monthly surcharge for excessive concentrations of waste for wastewater separately metered | An amount calculated in accordance with Sections 49-18.12, 49-48 and 49-49 of this chapter" |

SECTION 6. That Subsection (b), "Table Rates," of Section 49-18.4, "Rates for Wholesale Water and Wastewater Service to Governmental Entities," of Article II, "Rates, Charges and Collections," of Chapter 49, "Water and Wastewater," of the Dallas City Code, as amended, is amended to read as follows:

"(b) Rate table. The director shall charge a governmental entity for wholesale water service in accordance with the following:

- (1) The volume charge for treated water is \$0.3382 [~~0.3673~~] per 1,000 gallons of water used, and the annual water year demand charge is \$223,308 [~~208,941~~] per each mgd, as established by the highest rate of flow controller setting.
- (2) If a flat rate charge for treated water is provided by contract, or in the absence of a rate of flow controller, the charge is \$1.7339 [~~1.6732~~] per 1,000 gallons of treated water used.
- (3) A monthly readiness-to-serve charge will be assessed for any standby service point. The monthly fee, based on size of connection, is as follows:

<u>Size of Connection</u>	<u>Monthly Standby Fee</u>
3-inch	<u>\$69.09</u> [66.56]
4-inch	<u>114.79</u> [110.59]
6-inch	<u>227.94</u> [219.60]
8-inch	<u>378.85</u> [364.98]
10-inch or larger	<u>582.59</u> [561.26]

- (4) The rate for regular untreated water service to a governmental entity is \$0.5613 [~~0.5355~~] per 1,000 gallons of untreated water used. The rate for interruptible untreated water service to a governmental entity is \$0.2451 [~~0.2430~~] per 1,000 gallons of untreated water used."

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SECTION 7. That Subsection (e), "Wholesale Wastewater Rates," of Section 49-18.4, "Rates for Wholesale Water and Wastewater Service to Governmental Entities," of Article II, "Rates, Charges and Collections," of Chapter 49, "Water and Wastewater," of the Dallas City Code, as amended, is amended to read as follows:

"(e) Wholesale wastewater rates. The director may provide wholesale wastewater service to other governmental entities by contract, in accordance with the following rules:

(1) The monthly rate for wholesale wastewater service is \$2,3031 [~~2,3326~~] per 1,000 gallons of wastewater discharged. The director is authorized to compensate those governmental entities located within the boundaries of the city for the city's use of integrated facilities owned by those governmental entities.

(2) An infiltration and inflow adjustment factor of 13.2 [~~10.9~~] percent will be added to the average water consumption for the months of December, January, February, and March to determine billable volume for a governmental entity with unmetered wholesale wastewater service.

(3) If the BOD or suspended solids concentration of waste discharged exceeds 250 mg/L, the governmental entity must pay a surcharge calculated in accordance with Section 49-18.12(1)(A) or (B), whichever applies."

SECTION 8. That Subsection (f), "Treatment of Water Owned By Another Governmental Entity," of Section 49-18.4, "Rates for Wholesale Water and Wastewater Service to Governmental Entities," of Article II, "Rates, Charges and Collections," of Chapter 49, "Water and Wastewater," of the Dallas City Code, as amended, is amended to read as follows:

"(f) Treatment of water owned by another governmental entity. The director may provide treatment services at the Elm Fork water treatment plant to water owned by another governmental entity in accordance with a written contract. The volume charge for treating water owned by another governmental entity is \$0.2982 [~~0.2840~~] per 1,000 gallons of water treated, and the annual water year demand charge is \$38,177 [~~38,991~~] per each mgd, as established by the maximum demand capacity set forth in the contract."

SECTION 9. That Subsection (a), "Regular Rate," of Section 49-18.5, "Rate for Untreated Water," of Article II, "Rates, Charges and Collections," of Chapter 49, "Water and Wastewater," of the Dallas City Code, as amended, is amended to read as follows:

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“(a) Regular rate. The charge for untreated water is \$0.5613 [~~0.5355~~] per 1,000 gallons of water used.”

SECTION 10. That Subsection (b), “Interruptible Rate,” of Section 49-18.5, “Rate for Untreated Water,” of Article II, “Rates, Charges and Collections,” of Chapter 49, “Water and Wastewater,” of the Dallas City Code, as amended, is amended to read as follows:

“(b) Interruptible rate. The charge for interruptible service is \$0.2451 [~~0.2430~~] per 1,000 gallons of water used.”

SECTION 11. That Section 49-18.9, “Charges for Use of Fire Hydrants,” of Article II, “Rates, Charges and Collections,” of Chapter 49, “Water and Wastewater,” of the Dallas City Code, as amended, is amended to read as follows:

“SEC. 49-18.9. CHARGES FOR USE OF FIRE HYDRANTS.

A person requesting use of water from a fire hydrant pursuant to Section 49-27 shall pay the following application charges:

(1) a deposit of \$1,500 to be refunded when the service is discontinued and the meter is returned to the city by the person or the person’s authorized representative, less any unpaid fees for services and any costs to repair damage in excess of normal wear;

(2) a monthly fire hydrant service charge of \$69.09 [~~66.56~~]; and

(3) a usage charge for water that will be billed at the general service rate prescribed in Section 49-18.1(c)(2)(B).”

SECTION 12. That Section 49-18.12, “Industrial Surcharge Rate Formula for Excessive Concentrations,” of Article II, “Rates, Charges and Collections,” of Chapter 49, “Water and Wastewater,” of the Dallas City Code, as amended, is amended to read as follows:

“SEC. 49-18.12. INDUSTRIAL SURCHARGE RATE FORMULA FOR EXCESSIVE CONCENTRATIONS.

Surcharge rate formula. The person responsible for industrial waste discharge in excessive concentrations of BOD and suspended solids shall pay an industrial surcharge in addition to regular water and wastewater rates, either under Section 49-49 or in accordance with the following cost factors and formula:

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(1) The user's cost factors for excessive industrial waste are based on the capital and operating cost of wastewater facilities to provide treatment for the reduction of BOD and suspended solids. The formula is:

(A) Surcharge for excessive concentrations:

Payment rate per 1,000 gallons:

$$\frac{\$2.33520 \text{ [2.41860]}(\text{BOD} - 250)}{1,000} + \frac{\$1.41780 \text{ [1.50120]}(\text{SS} - 250)}{1,000}$$

(B) Surcharge for excessive concentrations for wastewater metered separately:

Payment rate per 1,000 gallons:

$$\frac{\$2.59206 \text{ [2.68463]}(\text{BOD} - 250)}{1,000} + \frac{\$1.57376 \text{ [1.66633]}(\text{SS} - 250)}{1,000}$$

BOD = Average concentrations of BOD in mg/l, determined from sampling the waste as described in Section 49-52

SS = Average concentrations of suspended solids in mg/l, as determined from sampling the waste as described in Section 49-52

(2) The rate for each user may be calculated once every 12 months."

SECTION 13. That, unless specifically provided otherwise by this ordinance or by state law, a person violating a provision of this ordinance governing fire safety, zoning, or public health and sanitation, including dumping of refuse, is, upon conviction, punishable by a fine not to exceed \$2,000 and that a person violating any other provision of this ordinance is, upon conviction, punishable by a fine not to exceed \$500.

SECTION 14. That Chapter 49 of the Dallas City Code, as amended, will remain in full force and effect, save and except as amended by this ordinance.

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SECTION 15. That the terms and provisions of this ordinance are severable and are governed by Section 1-4 of Chapter 1 of the Dallas City Code, as amended.

SECTION 16. That this ordinance will take effect on October 1, 2014, and it is accordingly so ordained.

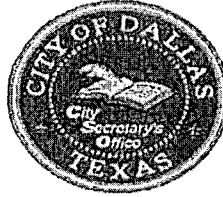
APPROVED AS TO FORM:

WARREN M. S. ERNST, City Attorney

By *Adam Jones*
Assistant City Attorney

Passed SEP 17 2014

141574



PROOF OF PUBLICATION – LEGAL ADVERTISING

The legal advertisement required for the noted ordinance was published in the Dallas Morning News, the official newspaper of the city, as required by law, and the Dallas City Charter, Chapter XVIII, Section 7.

DATE ADOPTED BY CITY COUNCIL SEP 17 2014

ORDINANCE NUMBER 29479

DATE PUBLISHED SEP 20 2014

ATTESTED BY:

A handwritten signature in cursive script, appearing to read "Lisa C. Davis".



CITY OF DALLAS, TEXAS

COMPREHENSIVE ANNUAL FINANCIAL REPORT For Fiscal Year Ended September 30, 2013

Issued by City Controller's Office

**Jeanne Chipperfield, Chief Financial Officer
Edward R. Scott, CPA, City Controller
Lance Sehorn, CPA, Assistant City Controller
Jenifer West, Financial Reporting Manager**

**Michael Bailey, CPA
Dennis Clotworthy
Ester Dogans
Prakash Gautam**

**Nancy Hong
Kevin Levin
Theresa Lu
Adam Wong**

**CITY OF DALLAS, TEXAS
COMPREHENSIVE ANNUAL FINANCIAL REPORT
YEAR ENDED SEPTEMBER 30, 2013
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CITY OF DALLAS, TEXAS
STATEMENT OF NET POSITION
As of September 30, 2013
(in thousands)

	Primary Government			Component Units	
	Governmental Activities	Business-Type Activities	Total	Governmental	Business-type
Assets					
Cash and cash equivalents	\$ 315,210	\$ 316,610	\$ 631,820	\$ 931	\$ 22,245
Other investments, at fair value	21,116	-	21,116	457	-
Receivables, net	187,367	94,448	281,815	269	5,848
Internal balances	(7,615)	7,615	-	-	-
Prepaid items	-	454	454	-	-
Inventories, at cost	13,199	12,839	26,038	-	401
Net pension asset	308,144	106,055	414,199	-	-
Other assets	5,998	120	6,118	702	1,182
Restricted assets:					
Cash and cash equivalents	514,281	301,396	815,677	43,749	42,790
Other investments, at fair value	-	99,067	99,067	-	37,052
Future pipeline reserve capacity rights	-	65,393	65,393	-	-
Customer assessments	-	625	625	-	-
Capital assets:					
Land	478,654	225,107	703,761	-	27,511
Artwork	49,197	2,276	51,473	-	-
Construction in progress	340,489	639,248	979,737	-	438
Water rights	-	353,910	353,910	-	-
Buildings	1,222,996	1,660,421	2,883,417	-	304,172
Improvements other than buildings	592,135	378,530	970,665	-	-
Equipment	581,417	600,599	1,182,016	-	40,563
Infrastructure assets	2,010,629	555,480	2,566,109	-	-
Utility property	-	3,360,900	3,360,900	-	-
Less accumulated depreciation	(1,862,202)	(2,184,275)	(4,046,477)	-	(15,246)
Total assets	<u>4,771,015</u>	<u>6,596,818</u>	<u>11,367,833</u>	<u>46,108</u>	<u>466,956</u>
Deferred outflows of resources					
Deferred loss on refunding	<u>22,735</u>	<u>34,180</u>	<u>56,915</u>	<u>-</u>	<u>-</u>
Liabilities					
Accrued payroll	19,691	3,954	23,645	-	1,093
Accounts payable	48,560	36,799	85,359	96	1,354
Due to other governments	4,982	3	4,985	-	-
Contracts payable	13,035	-	13,035	-	-
Other	6,420	1,102	7,522	129	6,343
Construction accounts payable	39,082	86,325	125,407	-	-
Accrued bond interest payable	14,415	51,653	66,068	181	15,717
Unearned revenue	57,086	4,686	61,772	-	-
Customer deposits	1,069	13,311	14,380	-	-
Customer construction advances	-	1,879	1,879	-	-
Noncurrent liabilities:					
Due within one year	224,725	108,541	333,266	2,516	-
Due in more than one year	<u>2,201,267</u>	<u>3,079,264</u>	<u>5,280,531</u>	<u>94,947</u>	<u>488,818</u>
Total liabilities	<u>2,630,332</u>	<u>3,387,517</u>	<u>6,017,849</u>	<u>97,869</u>	<u>513,325</u>
Deferred inflows of resources					
Unavailable revenue	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>26</u>
Net position					
Net investment in capital assets	2,241,628	2,738,208	4,979,836	-	(22,997)
Restricted for:					
Capital projects	43,834	-	43,834	-	-
Debt service	8	212,472	212,480	7,957	-
General government	53,049	-	53,049	-	-
Storm water operations	54,786	-	54,786	-	-
Public safety	10,507	-	10,507	-	-
Culture and recreation	28,738	-	28,738	-	-
Streets and transportation	8,813	-	8,813	-	-
Other purposes	7,061	-	7,061	-	-
Permanent funds - nonexpendable	9,486	-	9,486	-	-
Unrestricted	<u>(294,490)</u>	<u>292,801</u>	<u>(1,689)</u>	<u>(59,718)</u>	<u>(23,398)</u>
Total net position	<u>\$ 2,163,418</u>	<u>\$ 3,243,481</u>	<u>\$ 5,406,899</u>	<u>\$ (51,761)</u>	<u>\$ (46,395)</u>

The notes to financial statements are an integral part of this statement. 13