

**TRINITY BAY CONSERVATION DISTRICT**  
**8/31/23**  
**SUMMARY OF FINANCIALS**

MONTHLY FINANCIAL TRANSACTIONS: AUGUST, 2023

GENERAL FUND                      REVENUE REALIZED: **\$36,463.44**                      EXPENDITURES: **\$581,451.11**

**91.66%** INTO FISCAL YEAR – EXPENDED **87.29%** OF FISCAL BUDGET

WATER & SEWER FUND                      REVENUE REALIZED: **\$716,103.93**                      EXPENDITURES: **801,203,.09**

**91.66%** INTO FISCAL YEAR – EXPENDED **93.39%** OF FISCAL BUDGET

FUND BALANCES AUGUST, 2023: **\$7,672,990.29**

TAX REPORTS: AUGUST, 2023

CHAMBERS COUNTY: AUGUST, 2023 Collections \$33,007.55  
Percentage of Levy Collected – 98.80%

AUGUST, 2022 Collections \$25,047.74  
Percentage of Levy Collected – 106.39%

JEFFERSON COUNTY: AUGUST, 2023 Collections \$9.70  
Percentage of Levy Collected – 92.65%

AUGUST, 2022 Collections \$398.51  
Percentage of Levy Collected – 95.96%

**ACCOUNTS RECEIVABLE:**

Accounts Receivable for AUGUST, 2023 **\$12,433.08**  
(THIS DOES NOT INCLUDE WATER & SEWER BILLS)

**ACCOUNTS PAYABLE:**

UNPAID ACCOUNTS PAYABLE: **\$TBD**  
ACCOUNTS PAYABLE FOR THE MONTH: **\$590,268.75**

**CONSTRUCTION FUND**

UNPAID ACCOUNTS PAYABLE FOR MONTH: **\$0.00**  
ACCOUNTS PAYABLE FOR MONTH: **\$0.00**

**DRAINAGE CONSTRUCTION FUND UNPAID**

ACCOUNTS PAYABLE FOR MONTH: **\$0.00**  
UNPAID ACCOUNTS PAYABLE FOR MONTH: **\$0.00**

**TRINITY BAY CONSERVATION DISTRICT**  
**CASH BALANCES**  
8/31/23

<b>BANK NAME</b>	<b>ACCOUNT NAME</b>	<b>AMOUNT</b>	
ANB	GENERAL FUND VALOREM TAX	1,731,555.17	RESTRICTED
ANB	DISASTER RESERVE FUND CD	2,467,256.40	
ANB	DRAINAGE CONSTRUCTION FUND	31,422.26	
ANB	PAYROLL ACCOUNT	74,578.92	
ANB	ACCOUNTS PAYABLE FUND	92,807.36	
ANB	WATER/SEWER OPERATING FUND	1,206,406.16	
ANB	WATER/SEWER RESERVE CD	728.66	
ANB	METER DEPOSIT OPERATING FUND	99,664.78	
ANB	METER DEPOSIT RESERVE CD	819,098.71	811,164.00
			RESTRICTED
ANB	2012 UTILITY I&S FUND	4,965.38	RESTRICTED
ANB	2012 UTILITY I&S FUND CD	73,441.49	RESTRICTED
ANB	2012 UTILITY RESERVE FUND	1,651.50	RESTRICTED
ANB	2012 UTILITY RESERVE FUND CD	786,600.00	RESTRICTED
ANB	2014 PROJECT I&S FUND	1,988.47	RESTRICTED
ANB	2014 PROJECT I&S FUND CD	21,356.53	RESTRICTED
ANB	2014 PROJECT RESERVE FUND	1,584.77	RESTRICTED
ANB	2014 PROJECT RESERVE FUND CD	195,700.00	RESTRICTED
ANB	WATER CONSTRUCTION FUND	1,002.00	
<b>TOTAL THIS REPORT</b>			<b>\$ 7,611,808.56</b>
<b>TOTAL BOND RESTRICTED</b>			<b>\$ 1,087,288.14</b>
<b>TOTAL OPERATING FUNDS</b>			<b>\$ 6,524,520.42</b>

**TBCD GENERAL FUND  
BALANCE SHEET  
AUGUST 31, 2023**

**ASSETS**

**CURRENT ASSETS**

CASH-GENERAL FUND (15001849)	\$	1,472,464.85
CASH-PAYROLL(15001784)		1,525.82
CASH-A/P (15001776)		1,766.57
CASH - COMMON AP ACCT		23,857.48
CASH - COMMON PAYROLL ACCT		12,922.89
PETTY CASH-GENERAL FUND		100.00
TRANSFER-PAYROLL ACCOUNT		(17,183.34)
CERT OF DEPOSIT-#7080281		2,467,256.40
CURRENT LEVY TAX RECEIVABLE		89,470.17
DELINQUENT TAX RECEIVABLE		315,273.83
RESERVE FOR UNCOLLECTIBLE TA		(121,423.20)
DUE FROM TAX ASSESSOR COLLEC		12,868.03
DUE FROM REVENUE FUND		(34,967.35)
PREPAID EXPENSES		180,536.14

**TOTAL CURRENT ASSETS**

**4,404,468.29**

**PROPERTY AND EQUIPMENT**

MACHINERY & EQUIPMENT	3,953,805.38
DRAINAGE PROJECTS	6,037,621.39
ASSET HELD UNDER CAPITAL LEAS	638,015.00
VEHICLES	483,992.79
LAND-EASEMENTS DRAINAGE SYS	681,332.65
OFFICE EQUIPMENT MAPS	24,691.50
BRIDGES	7,063,678.41
OFFICE EQUIPMENT-ADMIN	134,393.18
CONSTRUCTION IN PROGRESS	51,715.55
ACCUMULATED DEPRECIATION	(9,755,914.61)

**TOTAL PROPERTY AND EQUIPMENT**

**9,313,331.24**

**OTHER ASSETS**

AMOUNT TO BE PROVIDED	114,347.08
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**TOTAL OTHER ASSETS**

**114,347.08**

**TOTAL ASSETS**

**\$ 13,832,146.61**

**LIABILITIES AND CAPITAL**

**CURRENT LIABILITIES**

CHECK AMOUNT	\$	80,640.31
DUE TO/FROM REVENUE FUND		49,604.74
DUE TO/FROM DRAINAGE CONS FU		(31,422.82)

**TOTAL CURRENT LIABILITIES**

**98,822.23**

**LONG-TERM LIABILITIES**

326FL HYD EXCAVATOR- WGL00968	34,729.03
DEFERRED TAX REVENUE	274,207.42
ACCRUED PAYROLL LIABILITY	67,615.31
COMPENSATED ABSENCES PAYABL	79,618.05

**TBCD GENERAL FUND  
BALANCE SHEET  
AUGUST 31, 2023**

<b>TOTAL LONG-TERM LIABILITIES</b>		<u>456,169.81</u>
<b>TOTAL LIABILITIES</b>		<b>554,992.04</b>
<b>CAPITAL</b>		
FUND BALANCE-UNRESERVED	4,018,326.93	
INVESTMENT IN FIXED ASSETS	8,739,678.24	
NET INCOME	<u>519,149.40</u>	
<b>TOTAL CAPITAL</b>		<u>13,277,154.57</u>
<b>TOTAL LIABILITIES &amp; CAPITAL</b>		<b>\$ <u><u>13,832,146.61</u></u></b>

**TBCD GENERAL FUND  
INCOME STATEMENT  
COMPARED WITH BUDGET  
FOR THE ELEVEN MONTHS ENDING AUGUST 31, 2023**

	Current Month Actual	Year to Date Actual	Total Annual Budget	% Used	Remaining Budget
<b>REVENUES</b>					
TAXES REVENUE	\$ 28,196.99	\$ 4,210,070.78	\$ 4,321,750.00	97.42	(111,679.22)
TAXES PENALTY & INTEREST	4,965.60	63,949.64	75,000.00	85.27	(11,050.36)
OTHER TAXES REVENUE	0.00	376.07	100.00	376.07	276.07
OTHER REVENUE	0.00	0.00	25,000.00	0.00	(25,000.00)
SERVICE INCOME	0.00	0.00	55,000.00	0.00	(55,000.00)
INTEREST INCOME	1,608.93	12,869.72	10,000.00	128.70	2,869.72
MISCELLANEOUS INCOME	1,691.92	11,862.80	34,500.00	34.38	(22,637.20)
SUBDIVISION REVIEW FEES	0.00	0.00	400.00	0.00	(400.00)
GATES, PIPES, BRIDGES INCOME	0.00	49,385.50	11,950.00	413.27	37,435.50
CAPITAL CONTRIBUTION/RESERVES	0.00	0.00	80,000.00	0.00	(80,000.00)
SALE OF ASSETS	0.00	198,119.00	0.00	0.00	198,119.00
<b>TOTAL REVENUES</b>	<b>36,463.44</b>	<b>4,546,633.51</b>	<b>4,613,700.00</b>	<b>98.55</b>	<b>(67,066.49)</b>
<b>EXPENSES</b>					
<b>PERSONNEL COSTS</b>					
SALARIES-ADMINISTRATION	124,961.15	1,223,925.51	1,420,000.00	86.19	(196,074.49)
OVERTIME	200.03	15,456.79	15,000.00	103.05	456.79
VEHICLE ALLOWANCE	2,500.00	30,000.02	15,600.00	192.31	14,400.02
STAFFING AGENCY-TEMPS	10,383.80	74,440.80	175,000.00	42.54	(100,559.20)
FICA S.S. TAX EXPENSE	9,678.61	96,217.32	95,500.00	100.75	717.32
INSURANCE-MEDICAL	37,217.04	383,451.79	410,000.00	93.52	(26,548.21)
UNEMPLOYMENT TAX EXPENSE	1.30	227.93	13,500.00	1.69	(13,272.07)
WORKERS' COMPENSATION INS.	0.00	(4,769.86)	10,000.00	(47.70)	(14,769.86)
TCDRS RETIREMENT EXPENSE	54,540.62	217,507.61	205,000.00	106.10	12,507.61
UNIFORMS EXPENSE	395.45	5,713.34	4,000.00	142.83	1,713.34
<b>TOTAL PERSONNEL COSTS</b>	<b>239,878.00</b>	<b>2,042,171.25</b>	<b>2,363,600.00</b>	<b>86.40</b>	<b>(321,428.75)</b>
<b>SUPPLIES</b>					
OFFICE SUPPLIES	858.92	9,651.64	10,000.00	96.52	(348.36)
GENERAL SUPPLIES	49.43	3,335.94	10,000.00	33.36	(6,664.06)
POSTAGE	0.00	144.40	500.00	28.88	(355.60)
SHOP SUPPLIES	0.00	1,093.69	1,000.00	109.37	93.69
FUEL & OIL	15,714.20	160,444.83	200,000.00	80.22	(39,555.17)
TIRES	0.00	7,504.22	17,000.00	44.14	(9,495.78)
SMALL TOOLS	284.02	11,625.97	15,000.00	77.51	(3,374.03)
SAFETY-GLOVES, BOOTS, GLASSES	776.37	7,112.56	10,000.00	71.13	(2,887.44)
CHEMICALS	8,406.90	131,695.80	100,000.00	131.70	31,695.80
MATERIALS & SUPPLIES	1,170.51	100,233.91	50,000.00	200.47	50,233.91
WELDING SUPPLIES	0.00	5,292.43	6,000.00	88.21	(707.57)

FOR MANAGEMENT PURPOSES ONLY

**TBCD GENERAL FUND  
INCOME STATEMENT  
COMPARED WITH BUDGET  
FOR THE ELEVEN MONTHS ENDING AUGUST 31, 2023**

	Current Month Actual	Year to Date Actual	Total Annual Budget	% Used	Remaining Budget
<b>TOTAL SUPPLIES</b>	<b>27,260.35</b>	<b>438,135.39</b>	<b>419,500.00</b>	<b>104.44</b>	<b>18,635.39</b>
<b>REPAIRS &amp; MAINTENANCE</b>					
COMPUTER EXPENSE & REPAIR	0.00	5,127.12	53,000.00	9.67	(47,872.88)
COPY MACHINE EXPENSE & REPAIR	0.00	279.60	1,000.00	27.96	(720.40)
OFFICE EQUIP. EXPENSE & REPAIR	126.83	822.53	6,000.00	13.71	(5,177.47)
HEAVY EQUIPMENT REPAIR & MAINT	29,406.91	351,244.60	265,000.00	132.55	86,244.60
SHOP EQUIP. REPAIR & MAINT	32.45	1,888.34	4,500.00	41.96	(2,611.66)
TIRE REPAIR	94.25	3,587.05	400.00	896.76	3,187.05
VEHICLE REPAIR & MAINTENANCE	12,196.58	54,627.13	40,000.00	136.57	14,627.13
MOWING EQUIP. REPAIR & MAINT.	11.64	2,335.05	3,000.00	77.84	(664.95)
GATE/PIPE/BRIDGE REPAIR/MAINT.	3,646.43	41,707.38	25,000.00	166.83	16,707.38
<b>TOTAL REPAIRS &amp; MAINTENANCE</b>	<b>45,515.09</b>	<b>461,618.80</b>	<b>397,900.00</b>	<b>116.01</b>	<b>63,718.80</b>
<b>MAINTENANCE OF PLANTS/BLDGS</b>					
OFFICE BLDG. REPAIR & MAINT	0.00	5,837.07	5,000.00	116.74	837.07
SHOP BLDG. REPAIR & MAINT	0.00	2,217.22	3,400.00	65.21	(1,182.78)
<b>TOTAL PLANT/BLDG MAINTENANCE</b>	<b>0.00</b>	<b>8,054.29</b>	<b>8,400.00</b>	<b>95.88</b>	<b>(345.71)</b>
<b>PROFESSIONAL FEES</b>					
AUDIT EXPENSE	0.00	18,075.00	25,500.00	70.88	(7,425.00)
LEGAL & PROFESSIONAL FEES	1,045.00	18,803.75	35,000.00	53.73	(16,196.25)
OUTSIDE ENGINEERING SERVICES	4,982.75	82,894.00	75,000.00	110.53	7,894.00
MEDICAL & DRUG TESTING	0.00	935.00	1,000.00	93.50	(65.00)
<b>TOTAL PROFESSIONAL FEES</b>	<b>6,027.75</b>	<b>120,707.75</b>	<b>136,500.00</b>	<b>88.43</b>	<b>(15,792.25)</b>
<b>UTILITIES</b>					
TELEPHONE EXPENSES	1,342.61	13,783.97	20,000.00	68.92	(6,216.03)
UTILITIES	1,557.46	14,821.30	15,000.00	98.81	(178.70)
<b>TOTAL UTILITIES</b>	<b>2,900.07</b>	<b>28,605.27</b>	<b>35,000.00</b>	<b>81.73</b>	<b>(6,394.73)</b>
<b>CONTRACT &amp; OUTSIDE SERVICES</b>					
PUBLIC NOTICES	0.00	1,597.68	1,500.00	106.51	97.68
RECORDING FEES	0.00	34.50	500.00	6.90	(465.50)
BOND & INSURANCE PREMIUMS	(9,048.22)	(1,277.22)	210,500.00	(0.61)	(211,777.22)
CONTRACT SERVICES	8,881.77	50,469.33	25,000.00	201.88	25,469.33
EQUIPMENT RENTAL	0.00	(9,741.42)	21,600.00	(45.10)	(31,341.42)
EQUIPMENT LEASE	29,470.93	195,500.83	350,000.00	55.86	(154,499.17)
CAPITAL LEASE INTEREST	3,876.45	24,139.69	0.00	0.00	24,139.69
FREIGHT & TRUCK HIRE	0.00	0.00	1,500.00	0.00	(1,500.00)

FOR MANAGEMENT PURPOSES ONLY

**TBCD GENERAL FUND**  
**INCOME STATEMENT**  
**COMPARED WITH BUDGET**  
**FOR THE ELEVEN MONTHS ENDING AUGUST 31, 2023**

	Current Month Actual	Year to Date Actual	Total Annual Budget	% Used	Remaining Budget
TAX VALUATION CONTRACT	8,413.75	42,025.42	40,000.00	105.06	2,025.42
COMMISSION FEES-CHAMBERS CO	0.34	269.76	15,000.00	1.80	(14,730.24)
SPRAYING CONTRACT	0.00	43,221.00	100,000.00	43.22	(56,779.00)
<b>TOTAL CONTRACT &amp; OUTSIDE SERVIC</b>	<b>41,595.02</b>	<b>346,239.57</b>	<b>765,600.00</b>	<b>45.22</b>	<b>(419,360.43)</b>
<b>SUNDRY EXPENSES</b>					
DUES & PUBLICATIONS	153.11	1,795.58	3,000.00	59.85	(1,204.42)
MISCELLANEOUS EXPENSE	406.91	9,192.12	10,000.00	91.92	(807.88)
LICENSES	0.00	267.23	1,000.00	26.72	(732.77)
SCHOOLING EXPENSES	0.00	598.00	3,000.00	19.93	(2,402.00)
TRAVEL EXPENSE	0.00	1,766.42	3,000.00	58.88	(1,233.58)
<b>TOTAL SUNDRY EXPENSES</b>	<b>560.02</b>	<b>13,619.35</b>	<b>20,000.00</b>	<b>68.10</b>	<b>(6,380.65)</b>
<b>CONTINGENCY</b>					
<b>TOTAL CONTINGENCY</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>CAPITAL EXPENSES</b>					
BUILDING IMPROVEMENTS	0.00	0.00	5,000.00	0.00	(5,000.00)
MACHINES, TOOLS & EQUIPMENT	0.00	62,527.33	73,500.00	85.07	(10,972.67)
MOTOR VEHICLES	200,531.48	388,864.03	280,000.00	138.88	108,864.03
COMPUTERS-HARDWARE & SOFTWARE	0.00	1,057.75	10,000.00	10.58	(8,942.25)
<b>TOTAL CAPITAL EXPENSES</b>	<b>200,531.48</b>	<b>452,449.11</b>	<b>368,500.00</b>	<b>122.78</b>	<b>83,949.11</b>
PAYROLL OVERAGE	17,183.33	17,183.33	0.00	0.00	17,183.33
<b>TOTAL OTHER</b>	<b>17,183.33</b>	<b>17,183.33</b>	<b>0.00</b>	<b>0.00</b>	<b>17,183.33</b>
<b>OPERATING TRANSFERS OUT</b>					
LEASE PAYMENTS	0.00	98,700.00	98,700.00	100.00	0.00
<b>TOTAL OPERATING TRANSFERS</b>	<b>0.00</b>	<b>98,700.00</b>	<b>98,700.00</b>	<b>100.00</b>	<b>0.00</b>
<b>DISASTER RECOVERY</b>					
<b>TOTAL DISASTER RECOVERY</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>TOTAL EXPENSES</b>	<b>581,451.11</b>	<b>4,027,484.11</b>	<b>4,613,700.00</b>	<b>87.29</b>	<b>(586,215.89)</b>
<b>NET INCOME</b>	<b>\$ (544,987.67)</b>	<b>\$ 519,149.40</b>	<b>\$ 0.00</b>	<b>0.00</b>	<b>519,149.40</b>

FOR MANAGEMENT PURPOSES ONLY

TRINITY BAY CONSERVATION DISTRICT

CHAMBERS COUNTY TAX COLLECTIONS

GENERAL FUND

8/31/2023

851

MONTHLY		TAX	P & I	TOTAL
DELINQUENT	13048	\$3,713.95	\$705.37	\$4,419.32
CURRENT	13047	\$24,329.82	\$4,258.75	\$28,588.57
OTHER FEES/OVERPAYMENTS				\$0.34
<b>TOTAL</b>		<b>\$28,043.77</b>	<b>\$4,964.12</b>	<b>\$33,007.55</b>

YEAR		TAX	P & I	TOTAL
DELINQUENT	13048	\$66,376.44	\$23,914.81	\$90,291.25
CURRENT	13047	\$4,114,724.53	\$35,190.21	\$4,149,914.74
OTHER FEES/OVERPAYMENTS				\$269.76
<b>TOTAL</b>		<b>\$4,181,100.97</b>	<b>\$59,105.02</b>	<b>\$4,239,936.23</b>

CURRENT YEARLY TAX LEVY	\$4,291,338.44
CURRENT COLLECTIONS TO DATE	\$4,239,936.23
<b>PERCENTAGE OF LEVY COLLECTED</b>	<b>98.80%</b>



TRINITY BAY CONSERVATION DISTRICT

JEFFERSON COUNTY TAX COLLECTIONS

GENERAL FUND

8/31/2023

852

MONTHLY		TAX	P & I	TOTAL
DELINQUENT	13048	\$0.00	\$0.00	\$0.00
CURRENT	13047	\$8.22	\$1.48	\$9.70
<b>TOTAL</b>		<b>\$8.22</b>	<b>\$1.48</b>	<b>\$9.70</b>

YEAR		TAX	P & I	TOTAL
DELINQUENT	13048	\$179.59	\$94.96	\$274.55
CURRENT	13047	\$31,969.45	\$138.03	\$32,107.48
<b>TOTAL</b>		<b>\$32,149.04</b>	<b>\$232.99</b>	<b>\$32,382.03</b>

CURRENT YEARLY TAX LEVY	\$34,951.54
CURRENT COLLECTIONS TO DATE	\$32,382.03
<b>PERCENTAGE OF LEVY COLLECTED</b>	<b><u>92.65%</u></b>

**TBCD WATER & SEWER FUND  
BALANCE SHEET  
AUGUST 31, 2023**

**ASSETS**

**CURRENT ASSETS**

CASH - COMMON AP ACCT	\$ 23,857.47
CASH - COMMON PAYROLL ACCT	12,922.88
CASH-W&S FUND (15001792)	740,907.87
CASH-METER DEPOSIT(15001806)	93,867.14
PETTY CASH-REVENUE FUND	800.00
TRANSFER-SSB PAYROLL ACCOUN	331.67
CERT OF DEPOSIT-METER #7080284	819,098.71
CERT OF DEPOSIT-W&S #7080283	728.66
ACCOUNTS RECEIVABLE - TRADE	1,105,021.58
A/R-OTHER-UTILITY	53,473.30
A/R-OTHER-METER	(23,846.02)
A/R-OTHER-PAYMENT PLAN	(1,121.24)
UNBILLED EARNED REVENUE	168,149.69
ALLOWANCE FOR BAD DEBTS	(455,181.86)
AD - INFRASTRUCTURE	(23,412,528.21)
INTERFUND RECEIVABLE	14,417.26
DUE TO/ FROM GENERAL FUND	70,437.88
DUETO/FROM CONSTRUCTION FUN	1,002.00

**TOTAL CURRENT ASSETS**

**(20,787,661.22)**

**PROPERTY AND EQUIPMENT**

PROPERTY, PLANT & EQUIPMENT	1,735,699.20
LAND	1,107,127.72
PROPERTY-CIP	362,000.00
INFRASTRUCTURE	45,099,113.72
BUILDINGS & IMPROVEMENTS	3,776,265.00
AD- BUILDINGS	(582,269.83)
AD- MACHINERY & EQUIPMENT	(1,622,185.58)

**TOTAL PROPERTY AND EQUIPMENT**

**49,875,750.23**

**OTHER ASSETS**

INVENTORY - WATER	65,544.05
INVENTORY - SEWER	8,003.83
PREPAID EXPENSES	180,536.14
DEFERRED OUTFLOWS-PENSION	428,899.00

**TOTAL OTHER ASSETS**

**682,983.02**

**TOTAL ASSETS**

**\$ 29,771,072.03**

**LIABILITIES AND CAPITAL**

**CURRENT LIABILITIES**

DUE TO PAYROLL	\$ 283.05
CHECK AMOUNT	43,663.38
PAYABLE TO TCEQ	18,931.35

**TOTAL CURRENT LIABILITIES**

**62,877.78**

**LONG-TERM LIABILITIES**

METER DEPOSIT LIABILITY	871,869.71
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**TBCD WATER & SEWER FUND  
BALANCE SHEET  
AUGUST 31, 2023**

ACCRUED PAYROLL LIABILITY	55,186.94	
COMPENSATED ABSENCES	63,465.93	
COMPENSATED ABSENCES LT	56,227.15	
PENSION LIABILITY	(142,433.00)	
DEFFERRED INFLOWS-PENSION	820,257.00	
<b>TOTAL LONG-TERM LIABILITIES</b>		<b><u>1,724,573.73</u></b>
<b>TOTAL LIABILITIES</b>		<b><u>1,787,451.51</u></b>
 <b>CAPITAL</b>		
FUND BALANCE-UNRESERVED	891,865.37	
CONTRIBUTED CAPITAL	6,260,094.29	
NET INVEST IN CAPITAL ASSETS	20,853,807.00	
CUM EFFECT OF GASB 34 ADJ	(4,169.25)	
NET INCOME	(17,976.89)	
<b>TOTAL CAPITAL</b>		<b><u>27,983,620.52</u></b>
<b>TOTAL LIABILITIES &amp; CAPITAL</b>		<b><u><u>\$ 29,771,072.03</u></u></b>

**TBCD WATER & SEWER FUND  
INCOME STATEMENT  
COMPARED WITH BUDGET  
FOR THE ELEVEN MONTHS ENDING AUGUST 31, 2023**

	Current Month Actual	Year to Date Actual	Total Annual Budget	% Used	Remaining Budget
<b>REVENUES</b>					
WATER SALES	\$ 233,242.59	\$ 1,923,291.00	\$ 1,980,000.00	97.14	56,709.00
SEWER SALES	69,307.51	613,567.24	600,000.00	102.26	(13,567.24)
PENALTY INCOME	17,257.66	155,554.58	57,000.00	272.90	(98,554.58)
RECONNECT FEES	3,824.48	45,629.33	60,000.00	76.05	14,370.67
BULK WATER SALES	1,740.10	45,851.40	30,000.00	152.84	(15,851.40)
TAPPING FEES-WATER	77,258.00	300,837.24	194,400.00	154.75	(106,437.24)
TAPPING FEES-SEWER	27,500.00	422,500.00	485,000.00	87.11	62,500.00
RENTAL INCOME	0.00	3,797.50	4,000.00	94.94	202.50
MATERIALS & ENGINEERING REIM	8,144.50	83,473.95	150,000.00	55.65	66,526.05
TRANSFER IN FACILITY LEASE	0.00	98,700.00	98,700.00	100.00	0.00
OTHER REVENUES	7,901.01	46,740.21	0.00	0.00	(46,740.21)
INTEREST INCOME	878.35	6,016.76	4,000.00	150.42	(2,016.76)
MISCELLANEOUS INCOME	15,227.32	19,393.60	166,000.00	11.68	146,606.40
WATER CAPITAL IMPROVEMENT FEE	253,822.41	2,779,518.25	3,000,000.00	92.65	220,481.75
SALE OF ASSETS	0.00	63,229.50	0.00	0.00	(63,229.50)
<b>TOTAL REVENUES</b>	<b>716,103.93</b>	<b>6,608,100.56</b>	<b>6,829,100.00</b>	<b>96.76</b>	<b>220,999.44</b>
<b>EXPENSES</b>					
<b>PERSONNEL COSTS</b>					
SALARIES	330,477.27	1,428,062.27	1,338,000.00	106.73	(90,062.27)
OVERTIME	14,981.91	183,492.23	100,000.00	183.49	(83,492.23)
VEHICLE ALLOWANCE	900.00	12,400.06	10,000.00	124.00	(2,400.06)
STAFFIN AGENCY-TEMPS	12,333.83	181,868.14	175,000.00	103.92	(6,868.14)
FICA S.S TAX EXPENSE	26,403.22	123,324.03	106,000.00	116.34	(17,324.03)
INSURANCE-MEDICAL	34,408.52	377,378.42	412,000.00	91.60	34,621.58
UNEMPLOYMENT TAX	3.89	198.71	15,000.00	1.32	14,801.29
WORKER'S COMPENSATION INS.	0.00	(4,219.85)	10,000.00	(42.20)	14,219.85
TCDRS RETIREMENT EXPENSE	54,312.34	255,812.46	240,000.00	106.59	(15,812.46)
UNIFORM EXPENSE	91.90	9,246.55	4,000.00	231.16	(5,246.55)
<b>TOTAL PERSONNEL COSTS</b>	<b>473,912.88</b>	<b>2,567,563.02</b>	<b>2,410,000.00</b>	<b>106.54</b>	<b>(157,563.02)</b>
<b>SUPPLIES</b>					
GENERAL SUPPLIES	49.43	4,212.91	8,000.00	52.66	3,787.09
OFFICE SUPPLIES	1,095.72	12,192.76	13,000.00	93.79	807.24
POSTAGE	9.48	308.81	1,000.00	30.88	691.19
FUEL & OIL	7,037.22	92,273.09	120,000.00	76.89	27,726.91
TIRES	0.00	5,361.82	10,000.00	53.62	4,638.18
SMALL TOOLS	504.61	10,550.97	13,000.00	81.16	2,449.03

FOR MANAGEMENT PURPOSES ONLY

**TBCD WATER & SEWER FUND  
INCOME STATEMENT  
COMPARED WITH BUDGET  
FOR THE ELEVEN MONTHS ENDING AUGUST 31, 2023**

	Current Month Actual	Year to Date Actual	Total Annual Budget	% Used	Remaining Budget
PLANT SUPPLIES	7.98	1,424.62	1,000.00	142.46	(424.62)
SAFETY-GLOVES,BOOTS,GLASSES	848.58	9,145.53	12,000.00	76.21	2,854.47
CHEMICALS	47,706.37	463,072.89	400,000.00	115.77	(63,072.89)
MATERIALS & SUPPLIES	20,034.22	185,050.30	500,000.00	37.01	314,949.70
<b>TOTAL SUPPLIES</b>	<b>77,293.61</b>	<b>783,593.70</b>	<b>1,078,000.00</b>	<b>72.69</b>	<b>294,406.30</b>
<b>REPAIRS &amp; MAINTENANCE</b>					
COMPUTER EXPENSE & REPAIRS	1,292.09	6,419.24	25,000.00	25.68	18,580.76
OFFICE EQUIP. EXPENSE & REPAIR	177.86	3,402.32	8,000.00	42.53	4,597.68
HEAVY EQUIPMENT REPAIR & MAINT	223.12	20,605.48	40,000.00	51.51	19,394.52
VEHICLE REPAIR & MAINTENANCE	2,355.14	64,947.84	30,000.00	216.49	(34,947.84)
<b>TOTAL REPAIRS &amp; MAINTENANCE</b>	<b>4,048.21</b>	<b>95,374.88</b>	<b>103,000.00</b>	<b>92.60</b>	<b>7,625.12</b>
<b>MAINTENANCE OF PLANTS/BLDGS</b>					
OFFICE BLDG. REPAIR & MAINT	0.00	6,044.60	3,000.00	201.49	(3,044.60)
SHOP BLDG. REPAIR & MAINT	0.00	0.00	1,500.00	0.00	1,500.00
MAINT.-PLANTS, LINES, UTILITES	19,445.07	114,653.58	250,000.00	45.86	135,346.42
<b>TOTAL MAINTENANCE OF PLANTS/BL</b>	<b>19,445.07</b>	<b>120,698.18</b>	<b>254,500.00</b>	<b>47.43</b>	<b>133,801.82</b>
<b>PROFESSIONAL FEES</b>					
AUDIT EXPENSE	0.00	18,075.00	12,000.00	150.63	(6,075.00)
LEGAL & PROFESSIONAL FEES	1,045.00	21,603.75	40,000.00	54.01	18,396.25
OUTSIDE ENGINEERING SERVICES	0.00	48,942.66	80,000.00	61.18	31,057.34
MEDICAL & DRUG TESTING	0.00	410.00	1,000.00	41.00	590.00
<b>TOTAL PROFESSIONAL FEES</b>	<b>1,045.00</b>	<b>89,031.41</b>	<b>133,000.00</b>	<b>66.94</b>	<b>43,968.59</b>
<b>UTILITIES</b>					
TELEPHONE EXPENSE	3,805.41	32,283.71	35,000.00	92.24	2,716.29
UTILITES	15,998.74	220,100.77	250,000.00	88.04	29,899.23
<b>TOTAL UTILITIES</b>	<b>19,804.15</b>	<b>252,384.48</b>	<b>285,000.00</b>	<b>88.56</b>	<b>32,615.52</b>
<b>CONTRACT &amp; OUTSIDE SERVICES</b>					
PUBLIC NOTICES	0.00	4,001.78	5,000.00	80.04	998.22
RECORDING FEES	450.65	1,254.48	1,500.00	83.63	245.52
BOND & INSURANCE PREMIUMS	(8,631.72)	(10,335.72)	170,000.00	(6.08)	180,335.72
CONTRACT SERVICES	22,969.30	195,032.17	171,000.00	114.05	(24,032.17)
EQUIPMENT RENTAL	2,103.88	22,464.60	15,000.00	149.76	(7,464.60)

FOR MANAGEMENT PURPOSES ONLY

**TBCD WATER & SEWER FUND  
INCOME STATEMENT  
COMPARED WITH BUDGET  
FOR THE ELEVEN MONTHS ENDING AUGUST 31, 2023**

	Current Month Actual	Year to Date Actual	Total Annual Budget	% Used	Remaining Budget
EQUIPMENT LEASE EXPENSE	2,425.62	9,683.76	35,000.00	27.67	25,316.24
EQUIPMENT INTEREST LEASE EXP	687.88	2,770.24	0.00	0.00	(2,770.24)
FREIGHT & TRUCK HIRE	0.00	0.00	1,000.00	0.00	1,000.00
EFFLUENT ANALYSIS	4,142.57	33,249.57	45,000.00	73.89	11,750.43
PERMITS	0.00	41,424.96	60,000.00	69.04	18,575.04
WATER COSTS	19,862.48	213,620.12	200,000.00	106.81	(13,620.12)
SEWAGE DISPOSAL	0.00	3,303.49	15,000.00	22.02	11,696.51
WATER ANALYSIS	0.00	2,735.87	5,500.00	49.74	2,764.13
<b>TOTAL CONTRACT &amp; OUTSIDE SERVIC</b>	<b>44,010.66</b>	<b>519,205.32</b>	<b>724,000.00</b>	<b>71.71</b>	<b>204,794.68</b>
<b>SUNDRY</b>					
DUES & PUBLICATIONS	153.11	4,117.78	3,000.00	137.26	(1,117.78)
MISCELLANEOUS EXPENSE	344.34	12,244.89	12,000.00	102.04	(244.89)
A/R CLEARING-CUSTOMER NSF CHG.	(762.18)	382.25	(4,000.00)	(9.56)	(4,382.25)
LICENSES	111.00	424.46	3,500.00	12.13	3,075.54
SCHOOLING EXPENSE	0.00	500.00	3,000.00	16.67	2,500.00
TRAVEL EXPENSE	89.74	1,420.26	5,000.00	28.41	3,579.74
<b>TOTAL SUNDRY</b>	<b>(63.99)</b>	<b>19,089.64</b>	<b>22,500.00</b>	<b>84.84</b>	<b>3,410.36</b>
<b>CONTINGENCY</b>					
<b>TOTAL CONTINGENCY</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>CAPITAL EXPENSES</b>					
OFFICE EQUIPMENT	0.00	0.00	1,000.00	0.00	1,000.00
MACHINES, TOOLS & EQUIPMENT	0.00	6,300.00	132,700.00	4.75	126,400.00
MOTOR VEHICLES	0.00	146,573.95	150,400.00	97.46	3,826.05
COMPUTERS, HARDWARE & SOFTWARE	0.00	3,895.78	103,700.00	3.76	99,804.22
UTILITIES, LINES & PLANTS	79,757.50	1,090,265.91	714,000.00	152.70	(376,265.91)
<b>TOTAL CAPITAL EXPENSES</b>	<b>79,757.50</b>	<b>1,247,035.64</b>	<b>1,101,800.00</b>	<b>113.18</b>	<b>(145,235.64)</b>
<b>OTHER</b>					
FUNDS TRANSFER-REV. BOND DEBT	81,950.00	901,450.00	981,300.00	91.86	79,850.00
A/P OVERAGE	0.00	29,155.41	0.00	0.00	(29,155.41)
<b>TOTAL OTHER</b>	<b>81,950.00</b>	<b>930,605.41</b>	<b>981,300.00</b>	<b>94.83</b>	<b>50,694.59</b>
<b>TOTAL EXPENSES</b>	<b>801,203.09</b>	<b>6,624,581.68</b>	<b>7,093,100.00</b>	<b>93.39</b>	<b>468,518.32</b>

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**TBCD WATER & SEWER FUND  
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 FOR THE ELEVEN MONTHS ENDING AUGUST 31, 2023**

	<u>Current Month Actual</u>	<u>Year to Date Actual</u>	<u>Total Annual Budget</u>	% Used	<u>Remaining Budget</u>
<b>NET INCOME</b>	\$ <u>(85,099.16)</u>	\$ <u>(16,481.12)</u>	\$ <u>(264,000.00)</u>	6.24	<u>(247,518.88)</u>

**WATER & SEWER  
Open Invoices  
8/31/2023**

Name	Invoice Number	Invoice Amount	Invoice Date	Payments	BALANCE DUE
PSC Primrose T & D Damage & Repairs to Water Main	2068	1,225.48	1/22/2020	0.00	1,225.48
James Frascone Damage to 2 1/2" Water Main	2073	377.00	5/13/2020	0.00	377.00
Caleb Bourgeois Fire Hydrant Replacement due to Vehicle Accident	2023-07	8,220.37	4/12/2023	0.00	8,220.37
TXDOT Damaged Water Main - 3/22, 24 & 26, 2023 FM 563 & FM 2041	2023-13	1,868.00	4/12/2023	0.00	1,868.00
Emigdio Banda Damaged Water Meter Replaced - 5718 Hwy 61	2023-25	247.41	7/24/2023	0.00	247.41
D R HORTON Damaged Water Meter Replaced - 401 Big Spring Drive	2023-26	247.41	7/27/2023	0.00	247.41
D R HORTON Damaged Water Meter Replaced - 130 Walnut Hill Court	2023-30	247.41	8/22/2023	0.00	247.41
<b>TOTALS</b>		<b>12,433.08</b>		<b>0.00</b>	<b>12,433.08</b>