

**TRINITY BAY CONSERVATION DISTRICT**  
**12/31/23**  
**SUMMARY OF FINANCIALS**

MONTHLY FINANCIAL TRANSACTIONS: DECEMBER 2023

GENERAL FUND                      REVENUE REALIZED: **\$464,213.44**                      EXPENDITURES: **\$271,765.37**

**25.00%** INTO FISCAL YEAR – EXPENDED **21.23%** OF FISCAL BUDGET

WATER & SEWER FUND                      REVENUE REALIZED: **\$649,943.75**                      EXPENDITURES: **\$596,003.98**

**25.00%** INTO FISCAL YEAR – EXPENDED **23.56%** OF FISCAL BUDGET

FUND BALANCES DECEMBER 2023: **\$6,348,927.74**

TAX REPORTS: DECEMBER 2023

CHAMBERS COUNTY: DECEMBER 2023 Collections \$403,992.59  
Percentage of Levy Collected – 11.55%

DECEMBER 2022 Collections \$413,351.58  
Percentage of Levy Collected – 10.10%

JEFFERSON COUNTY: DECEMBER 2023 Collections \$1,836.58  
Percentage of Levy Collected – 8.79%

DECEMBER 2022 Collections \$2,094.56  
Percentage of Levy Collected – 11.99%

**ACCOUNTS RECEIVABLE:**

Accounts Receivable for DECEMBER 2023 **\$12,569.33**  
(THIS DOES NOT INCLUDE WATER & SEWER BILLS)

**ACCOUNTS PAYABLE:**

UNPAID ACCOUNTS PAYABLE: **\$TBD**  
ACCOUNTS PAYABLE FOR THE MONTH: **\$318,05.24**

**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**  
**12/31/23**

<b>BANK NAME</b>	<b>ACCOUNT NAME</b>	<b>AMOUNT</b>	
ANB	GENERAL FUND VALOREM TAX	606,246.16	RESTRICTED
ANB	DISASTER RESERVE FUND CD	2,472,531.09	
ANB	DRAINAGE CONSTRUCTION FUND	31,422.26	
ANB	PAYROLL ACCOUNT	169,496.90	
ANB	ACCOUNTS PAYABLE FUND	97,705.66	
ANB	WATER/SEWER OPERATING FUND	541,382.80	
ANB	WATER/SEWER RESERVE CD	730.22	
ANB	METER DEPOSIT OPERATING FUND	111,566.45	
ANB	METER DEPOSIT RESERVE CD	820,849.85	811,164.00
			RESTRICTED
ANB	2012 UTILITY I&S FUND	5,548.44	RESTRICTED
ANB	2012 UTILITY I&S FUND CD	335,194.66	RESTRICTED
ANB	2012 UTILITY RESERVE FUND	1,657.51	RESTRICTED
ANB	2012 UTILITY RESERVE FUND CD	786,600.00	RESTRICTED
ANB	2014 PROJECT I&S FUND	2,424.03	RESTRICTED
ANB	2014 PROJECT I&S FUND CD	87,279.16	RESTRICTED
ANB	2014 PROJECT RESERVE FUND	1,590.55	RESTRICTED
ANB	2014 PROJECT RESERVE FUND CD	195,700.00	RESTRICTED
ANB	WATER CONSTRUCTION FUND	81,002.00	
<b>TOTAL THIS REPORT</b>		<b>\$</b>	<b>6,348,927.74</b>
<b>TOTAL BOND RESTRICTED</b>		<b>\$</b>	<b>1,415,994.35</b>
<b>TOTAL OPERATING FUNDS</b>		<b>\$</b>	<b>4,932,933.39</b>

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

**ASSETS**

**CURRENT ASSETS**

CASH-GENERAL FUND (15001849)	\$	606,246.16
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		(34,360.68)
CERT OF DEPOSIT-#7080281		2,472,531.09
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**

**3,526,346.95**

**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**

**\$ 12,954,025.27**

**LIABILITIES AND CAPITAL**

**CURRENT LIABILITIES**

CHECK AMOUNT	\$	81,046.32
DUE TO/FROM REVENUE FUND		49,604.74
DUE TO/FROM DRAINAGE CONS FU		(31,422.82)

**TOTAL CURRENT LIABILITIES**

**99,228.24**

**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  
DECEMBER 31, 2023**

<b>TOTAL LONG-TERM LIABILITIES</b>		<u>456,169.81</u>
<b>TOTAL LIABILITIES</b>		<b>555,398.05</b>
<b>CAPITAL</b>		
FUND BALANCE-UNRESERVED	4,084,221.97	
INVESTMENT IN FIXED ASSETS	8,739,678.24	
NET INCOME	<u>(425,272.99)</u>	
<b>TOTAL CAPITAL</b>		<u><b>12,398,627.22</b></u>
<b>TOTAL LIABILITIES &amp; CAPITAL</b>		<b>\$ <u><u>12,954,025.27</u></u></b>

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

	Current Month Actual	Year to Date Actual	Total Annual Budget	% Used	Remaining Budget
<b>REVENUES</b>					
TAXES REVENUE	\$ 417,819.22	\$ 487,452.72	\$ 4,283,500.00	11.38	(3,796,047.28)
TAXES PENALTY & INTEREST	6,653.82	18,448.08	65,000.00	28.38	(46,551.92)
OTHER TAXES REVENUE	0.00	0.00	400.00	0.00	(400.00)
FEMA GRANT REVENUE	0.00	16,054.20	0.00	0.00	16,054.20
INTEREST INCOME	5,076.58	6,910.47	13,500.00	51.19	(6,589.53)
MISCELLANEOUS INCOME	(3,527.18)	(3,527.18)	5,000.00	(70.54)	(8,527.18)
SUBDIVISION REVIEW FEES	0.00	0.00	400.00	0.00	(400.00)
GATES, PIPES, BRIDGES INCOME	0.00	10,000.00	60,500.00	16.53	(50,500.00)
CAPITAL CONTRIBUTION/RESERVES	0.00	0.00	200,000.00	0.00	(200,000.00)
SALE OF ASSETS	38,191.00	38,191.00	0.00	0.00	38,191.00
<b>TOTAL REVENUES</b>	<b>464,213.44</b>	<b>573,529.29</b>	<b>4,628,300.00</b>	<b>12.39</b>	<b>(4,054,770.71)</b>
<b>EXPENSES</b>					
<b>PERSONNEL COSTS</b>					
SALARIES-ADMINISTRATION	103,598.95	346,345.69	1,400,000.00	24.74	(1,053,654.31)
OVERTIME	564.09	1,686.71	15,000.00	11.24	(13,313.29)
VEHICLE ALLOWANCE	2,500.00	8,750.00	32,500.00	26.92	(23,750.00)
STAFFING AGENCY-TEMPS	9,408.00	35,565.60	175,000.00	20.32	(139,434.40)
FICA S.S. TAX EXPENSE	8,067.72	26,986.55	105,000.00	25.70	(78,013.45)
INSURANCE-MEDICAL	36,441.47	109,802.21	423,250.00	25.94	(313,447.79)
UNEMPLOYMENT TAX EXPENSE	0.00	0.00	5,000.00	0.00	(5,000.00)
WORKERS' COMPENSATION INS.	0.00	0.00	5,000.00	0.00	(5,000.00)
TCDRS RETIREMENT EXPENSE	17,507.71	56,531.90	197,000.00	28.70	(140,468.10)
UNIFORMS EXPENSE	419.96	419.96	7,000.00	6.00	(6,580.04)
<b>TOTAL PERSONNEL COSTS</b>	<b>178,507.90</b>	<b>586,088.62</b>	<b>2,364,750.00</b>	<b>24.78</b>	<b>(1,778,661.38)</b>
<b>SUPPLIES</b>					
OFFICE SUPPLIES	1,184.06	3,068.45	5,000.00	61.37	(1,931.55)
GENERAL SUPPLIES	47.36	298.26	10,600.00	2.81	(10,301.74)
POSTAGE	0.00	0.00	500.00	0.00	(500.00)
SHOP SUPPLIES	355.86	734.67	2,000.00	36.73	(1,265.33)
FUEL & OIL	11,989.76	47,405.61	200,000.00	23.70	(152,594.39)
TIRES	0.00	370.42	15,000.00	2.47	(14,629.58)
SMALL TOOLS	260.85	754.91	15,000.00	5.03	(14,245.09)
SAFETY-GLOVES, BOOTS, GLASSES	411.69	1,437.32	10,000.00	14.37	(8,562.68)
CHEMICALS	0.00	31,642.07	100,000.00	31.64	(68,357.93)
MATERIALS & SUPPLIES	2,346.98	12,550.59	100,000.00	12.55	(87,449.41)
WELDING SUPPLIES	0.00	1,027.99	6,000.00	17.13	(4,972.01)
<b>TOTAL SUPPLIES</b>	<b>16,596.56</b>	<b>99,290.29</b>	<b>464,100.00</b>	<b>21.39</b>	<b>(364,809.71)</b>

FOR MANAGEMENT PURPOSES ONLY

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

	<u>Current Month Actual</u>	<u>Year to Date Actual</u>	<u>Total Annual Budget</u>	<u>% Used</u>	<u>Remaining Budget</u>
<b>REPAIRS &amp; MAINTENANCE</b>					
COMPUTER EXPENSE & REPAIR	139.50	139.50	10,000.00	1.40	(9,860.50)
COPY MACHINE EXPENSE & REPAIR	0.00	0.00	500.00	0.00	(500.00)
OFFICE EQUIP. EXPENSE & REPAIR	0.00	259.45	1,000.00	25.95	(740.55)
HEAVY EQUIPMENT REPAIR & MAINT	24,386.00	75,822.60	200,000.00	37.91	(124,177.40)
SHOP EQUIP. REPAIR & MAINT	0.00	15.45	3,000.00	0.52	(2,984.55)
TIRE REPAIR	0.00	15.45	3,000.00	0.52	(2,984.55)
VEHICLE REPAIR & MAINTENANCE	3,110.35	11,266.50	40,000.00	28.17	(28,733.50)
MOWING EQUIP. REPAIR & MAINT.	0.00	318.30	3,000.00	10.61	(2,681.70)
GATE/PIPE/BRIDGE REPAIR/MAINT.	0.00	0.00	25,000.00	0.00	(25,000.00)
<b>TOTAL REPAIRS &amp; MAINTENANCE</b>	<b>27,635.85</b>	<b>87,837.25</b>	<b>285,500.00</b>	<b>30.77</b>	<b>(197,662.75)</b>
<b>MAINTENANCE OF PLANTS/BLDGS</b>					
OFFICE BLDG. REPAIR & MAINT	0.00	0.00	6,000.00	0.00	(6,000.00)
SHOP BLDG. REPAIR & MAINT	0.00	147.91	3,400.00	4.35	(3,252.09)
<b>TOTAL PLANT/BLDG MAINTENANCE</b>	<b>0.00</b>	<b>147.91</b>	<b>9,400.00</b>	<b>1.57</b>	<b>(9,252.09)</b>
<b>PROFESSIONAL FEES</b>					
AUDIT EXPENSE	0.00	0.00	22,000.00	0.00	(22,000.00)
LEGAL & PROFESSIONAL FEES	605.00	2,832.50	30,000.00	9.44	(27,167.50)
OUTSIDE ENGINEERING SERVICES	5,580.00	55,893.50	75,000.00	74.52	(19,106.50)
MEDICAL & DRUG TESTING	0.00	0.00	1,000.00	0.00	(1,000.00)
ELECTION EXPENSE	0.00	0.00	7,900.00	0.00	(7,900.00)
<b>TOTAL PROFESSIONAL FEES</b>	<b>6,185.00</b>	<b>58,726.00</b>	<b>135,900.00</b>	<b>43.21</b>	<b>(77,174.00)</b>
<b>UTILITIES</b>					
TELEPHONE EXPENSES	359.87	2,401.65	16,000.00	15.01	(13,598.35)
UTILITIES	0.00	2,711.26	18,000.00	15.06	(15,288.74)
<b>TOTAL UTILITIES</b>	<b>359.87</b>	<b>5,112.91</b>	<b>34,000.00</b>	<b>15.04</b>	<b>(28,887.09)</b>
<b>CONTRACT &amp; OUTSIDE SERVICES</b>					
PUBLIC NOTICES	0.00	654.00	2,000.00	32.70	(1,346.00)
RECORDING FEES	0.00	68.00	500.00	13.60	(432.00)
BOND & INSURANCE PREMIUMS	0.00	0.00	220,000.00	0.00	(220,000.00)
CONTRACT SERVICES	2,270.30	15,531.87	55,000.00	28.24	(39,468.13)
EQUIPMENT RENTAL	0.00	0.00	10,000.00	0.00	(10,000.00)
EQUIPMENT LEASE	29,770.04	89,088.45	300,000.00	29.70	(210,911.55)
CAPITAL LEASE INTEREST	3,577.35	10,953.72	50,000.00	21.91	(39,046.28)
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 THREE MONTHS ENDING DECEMBER 31, 2023**

	Current Month Actual	Year to Date Actual	Total Annual Budget	% Used	Remaining Budget
TAX VALUATION CONTRACT	73.43	9,742.18	45,000.00	21.65	(35,257.82)
COMMISSION FEES-CHAMBERS CO	22.59	24.67	15,000.00	0.16	(14,975.33)
SPRAYING CONTRACT	1,500.00	16,540.00	75,000.00	22.05	(58,460.00)
<b>TOTAL CONTRACT &amp; OUTSIDE SERVIC</b>	<b>37,213.71</b>	<b>142,602.89</b>	<b>774,000.00</b>	<b>18.42</b>	<b>(631,397.11)</b>
<b>SUNDRY EXPENSES</b>					
DUES & PUBLICATIONS	74.65	990.20	2,000.00	49.51	(1,009.80)
MISCELLANEOUS EXPENSE	5,241.83	5,461.65	12,000.00	45.51	(6,538.35)
LICENSES	0.00	75.00	500.00	15.00	(425.00)
SCHOOLING EXPENSES	(50.00)	226.00	3,000.00	7.53	(2,774.00)
TRAVEL EXPENSE	0.00	148.56	3,000.00	4.95	(2,851.44)
<b>TOTAL SUNDRY EXPENSES</b>	<b>5,266.48</b>	<b>6,901.41</b>	<b>20,500.00</b>	<b>33.67</b>	<b>(13,598.59)</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	12,095.00	146,450.00	8.26	(134,355.00)
MOTOR VEHICLES	0.00	0.00	280,000.00	0.00	(280,000.00)
COMPUTERS-HARDWARE & SOFTWARE	0.00	0.00	10,000.00	0.00	(10,000.00)
<b>TOTAL CAPITAL EXPENSES</b>	<b>0.00</b>	<b>12,095.00</b>	<b>441,450.00</b>	<b>2.74</b>	<b>(429,355.00)</b>
<b>TOTAL OTHER</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>OPERATING TRANSFERS OUT</b>					
LEASE PAYMENTS	0.00	0.00	98,700.00	0.00	(98,700.00)
<b>TOTAL OPERATING TRANSFERS</b>	<b>0.00</b>	<b>0.00</b>	<b>98,700.00</b>	<b>0.00</b>	<b>(98,700.00)</b>
<b>DISASTER RECOVERY</b>					
FEMA GRANT REVENUE	0.00	(16,054.20)	0.00	0.00	(16,054.20)
<b>TOTAL DISASTER RECOVERY</b>	<b>0.00</b>	<b>(16,054.20)</b>	<b>0.00</b>	<b>0.00</b>	<b>(16,054.20)</b>
<b>TOTAL EXPENSES</b>	<b>271,765.37</b>	<b>982,748.08</b>	<b>4,628,300.00</b>	<b>21.23</b>	<b>(3,645,551.92)</b>
<b>NET INCOME</b>	<b>\$ 192,448.07</b>	<b>\$ (409,218.79)</b>	<b>\$ 0.00</b>	<b>0.00</b>	<b>(409,218.79)</b>

FOR MANAGEMENT PURPOSES ONLY

**TRINITY BAY CONSERVATION DISTRICT**

**CHAMBERS COUNTY TAX COLLECTIONS**

**GENERAL FUND**

**12/31/2023**

**851**

<b>MONTHLY</b>		<b>TAX</b>	<b>P &amp; I</b>	<b>TOTAL</b>
DELINQUENT	13048	\$4,611.77	\$2,034.82	\$6,646.59
CURRENT	13047	\$397,368.59	\$0.00	\$397,368.59
OTHER FEES/OVERPAYMENTS				\$22.59
<b>TOTAL</b>		<b>\$401,980.36</b>	<b>\$2,034.82</b>	<b>\$403,992.59</b>

<b>YEAR</b>		<b>TAX</b>	<b>P &amp; I</b>	<b>TOTAL</b>
DELINQUENT	13048	\$11,255.08	\$9,593.40	\$20,848.48
CURRENT	13047	\$461,276.75	\$2,808.36	\$464,085.11
OTHER FEES/OVERPAYMENTS				\$24.67
<b>TOTAL</b>		<b>\$472,531.83</b>	<b>\$12,401.76</b>	<b>\$484,908.92</b>

CURRENT YEARLY TAX LEVY  
 CURRENT COLLECTIONS TO DATE  
 PERCENTAGE OF LEVY COLLECTED

<b>\$4,200,025.51</b>
<b>\$484,908.92</b>
<b>11.55%</b>



TRINITY BAY CONSERVATION DISTRICT

JEFFERSON COUNTY TAX COLLECTIONS

GENERAL FUND

12/31/2023

852

MONTHLY		TAX	P & I	TOTAL
DELINQUENT	13048	\$5.92	\$1.31	\$7.23
CURRENT	13047	\$1,829.35	\$0.00	\$1,829.35
<b>TOTAL</b>		<b>\$1,835.27</b>	<b>\$1.31</b>	<b>\$1,836.58</b>

YEAR		TAX	P & I	TOTAL
DELINQUENT	13048	\$26.33	\$6.16	\$32.49
CURRENT	13047	\$2,313.44	\$0.00	\$2,313.44
<b>TOTAL</b>		<b>\$2,339.77</b>	<b>\$6.16</b>	<b>\$2,345.93</b>

CURRENT YEARLY TAX LEVY  
CURRENT COLLECTIONS TO DATE  
PERCENTAGE OF LEVY COLLECTED

\$26,686.95
\$2,345.93
8.79%

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

**ASSETS**

**CURRENT ASSETS**

CASH - COMMON AP ACCT	\$ 22,681.35
CASH - COMMON PAYROLL ACCT	12,922.88
CASH-W&S FUND (15001792)	542,099.32
CASH-METER DEPOSIT(15001806)	105,865.82
PETTY CASH-REVENUE FUND	800.00
TRANSFER-SSB PAYROLL ACCOUN	334.67
CERT OF DEPOSIT-METER #7080284	820,849.85
CERT OF DEPOSIT-W&S #7080283	730.22
ACCOUNTS RECEIVABLE - TRADE	1,166,720.42
A/R-OTHER-UTILITY	53,325.23
A/R-OTHER-METER	(30,857.63)
A/R-OTHER-PAYMENT PLAN	(2,723.72)
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**

**(20,920,954.83)**

**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**

**\$ 29,637,778.42**

**LIABILITIES AND CAPITAL**

**CURRENT LIABILITIES**

DUE TO PAYROLL	\$ 283.05
CHECK AMOUNT	43,663.38
PAYABLE TO TCEQ	30,251.23

**TOTAL CURRENT LIABILITIES**

**74,197.66**

**LONG-TERM LIABILITIES**

METER DEPOSIT LIABILITY	883,569.71
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**TBCD WATER & SEWER FUND  
BALANCE SHEET  
DECEMBER 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>1,736,273.73</u></b>
<b>TOTAL LIABILITIES</b>		<b><u>1,810,471.39</u></b>
 <b>CAPITAL</b>		
FUND BALANCE-UNRESERVED	659,079.86	
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	58,495.13	
<b>TOTAL CAPITAL</b>		<b><u>27,827,307.03</u></b>
<b>TOTAL LIABILITIES &amp; CAPITAL</b>		<b><u><u>\$ 29,637,778.42</u></u></b>

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

	Current Month Actual	Year to Date Actual	Total Annual Budget	% Used	Remaining Budget
<b>REVENUES</b>					
WATER SALES	\$ 163,849.07	\$ 543,875.38	\$ 2,230,000.00	24.39	1,686,124.62
SEWER SALES	76,889.16	250,466.48	1,335,000.00	18.76	1,084,533.52
PENALTY INCOME	15,190.48	46,612.50	165,000.00	28.25	118,387.50
RECONNECT FEES	2,213.03	14,770.53	50,100.00	29.48	35,329.47
BULK WATER SALES	127.00	12,702.10	50,000.00	25.40	37,297.90
TAPPING FEES-WATER	16,350.00	45,100.00	230,000.00	19.61	184,900.00
TAPPING FEES-SEWER	34,750.00	111,300.00	460,000.00	24.20	348,700.00
RENTAL INCOME	0.00	0.00	5,600.00	0.00	5,600.00
MATERIALS & ENGINEERING REIM	20,675.00	47,376.40	200,000.00	23.69	152,623.60
OTHER REVENUES	(53.22)	2,180.33	25,000.00	8.72	22,819.67
INTEREST INCOME	2,477.17	3,613.67	6,200.00	58.29	2,586.33
MISCELLANEOUS INCOME	0.00	851.21	50,000.00	1.70	49,148.79
WATER CAPITAL IMPROVEMENT FEE	312,386.06	911,749.16	3,273,708.00	27.85	2,361,958.84
SALE OF ASSETS	5,090.00	5,090.00	50,000.00	10.18	44,910.00
<b>TOTAL REVENUES</b>	<b>649,943.75</b>	<b>1,995,687.76</b>	<b>8,130,608.00</b>	<b>24.55</b>	<b>6,134,920.24</b>
<b>EXPENSES</b>					
<b>PERSONNEL COSTS</b>					
SALARIES	109,831.51	399,221.40	1,400,000.00	28.52	1,000,778.60
OVERTIME	14,005.88	52,290.94	100,000.00	52.29	47,709.06
VEHICLE ALLOWANCE	900.00	3,150.00	14,000.00	22.50	10,850.00
STAFFIN AGENCY-TEMPS	17,248.88	69,205.69	180,000.00	38.45	110,794.31
FICA S.S TAX EXPENSE	9,470.28	34,451.22	112,000.00	30.76	77,548.78
INSURANCE-MEDICAL	37,136.26	107,081.18	390,000.00	27.46	282,918.82
UNEMPLOYMENT TAX	4.87	9.09	500.00	1.82	490.91
WORKER'S COMPENSATION INS.	0.00	0.00	10,000.00	0.00	10,000.00
TCDRS RETIREMENT EXPENSE	20,144.79	72,118.43	250,000.00	28.85	177,881.57
UNIFORM EXPENSE	0.00	104.99	10,000.00	1.05	9,895.01
<b>TOTAL PERSONNEL COSTS</b>	<b>208,742.47</b>	<b>737,632.94</b>	<b>2,466,500.00</b>	<b>29.91</b>	<b>1,728,867.06</b>
<b>SUPPLIES</b>					
GENERAL SUPPLIES	47.36	363.46	8,000.00	4.54	7,636.54
OFFICE SUPPLIES	1,363.52	3,798.81	14,000.00	27.13	10,201.19
POSTAGE	10.21	30.15	500.00	6.03	469.85
FUEL & OIL	8,000.15	27,872.13	120,000.00	23.23	92,127.87
TIRES	420.53	783.51	10,000.00	7.84	9,216.49
SMALL TOOLS	326.36	4,123.47	12,000.00	34.36	7,876.53
PLANT SUPPLIES	1,167.26	1,604.74	3,000.00	53.49	1,395.26

FOR MANAGEMENT PURPOSES ONLY

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

	Current Month Actual	Year to Date Actual	Total Annual Budget	% Used	Remaining Budget
SAFETY-GLOVES,BOOTS,GLASSES	432.32	3,464.08	12,000.00	28.87	8,535.92
CHEMICALS	33,875.11	159,149.27	511,000.00	31.14	351,850.73
MATERIALS & SUPPLIES	23,363.82	63,037.56	250,000.00	25.22	186,962.44
<b>TOTAL SUPPLIES</b>	<b>69,006.64</b>	<b>264,227.18</b>	<b>940,500.00</b>	<b>28.09</b>	<b>676,272.82</b>
<b>REPAIRS &amp; MAINTENANCE</b>					
COMPUTER EXPENSE & REPAIRS	139.50	139.50	10,000.00	1.40	9,860.50
OFFICE EQUIP. EXPENSE & REPAIR	0.00	259.46	5,000.00	5.19	4,740.54
HEAVY EQUIPMENT REPAIR & MAINT	22.49	212.49	35,000.00	0.61	34,787.51
VEHICLE REPAIR & MAINTENANCE	1,562.66	15,647.39	30,000.00	52.16	14,352.61
<b>TOTAL REPAIRS &amp; MAINTENANCE</b>	<b>1,724.65</b>	<b>16,258.84</b>	<b>80,000.00</b>	<b>20.32</b>	<b>63,741.16</b>
<b>MAINTENANCE OF PLANTS/BLDGS</b>					
OFFICE BLDG. REPAIR & MAINT	0.00	0.00	7,000.00	0.00	7,000.00
SHOP BLDG. REPAIR & MAINT	0.00	0.00	1,000.00	0.00	1,000.00
MAINT.-PLANTS, LINES, UTILITES	9,567.38	39,375.22	200,000.00	19.69	160,624.78
<b>TOTAL MAINTENANCE OF PLANTS/BL</b>	<b>9,567.38</b>	<b>39,375.22</b>	<b>208,000.00</b>	<b>18.93</b>	<b>168,624.78</b>
<b>PROFESSIONAL FEES</b>					
AUDIT EXPENSE	0.00	0.00	20,000.00	0.00	20,000.00
LEGAL & PROFESSIONAL FEES	605.00	2,832.50	30,000.00	9.44	27,167.50
OUTSIDE ENGINEERING SERVICES	23,214.28	54,793.11	80,000.00	68.49	25,206.89
MEDICAL & DRUG TESTING	2,558.00	3,536.49	1,000.00	353.65	(2,536.49)
<b>TOTAL PROFESSIONAL FEES</b>	<b>26,377.28</b>	<b>61,162.10</b>	<b>131,000.00</b>	<b>46.69</b>	<b>69,837.90</b>
<b>UTILITIES</b>					
TELEPHONE EXPENSE	1,338.95	6,641.90	37,000.00	17.95	30,358.10
UTILITES	4,040.74	40,401.58	270,000.00	14.96	229,598.42
<b>TOTAL UTILITIES</b>	<b>5,379.69</b>	<b>47,043.48</b>	<b>307,000.00</b>	<b>15.32</b>	<b>259,956.52</b>
<b>CONTRACT &amp; OUTSIDE SERVICES</b>					
PUBLIC NOTICES	59.80	402.60	5,000.00	8.05	4,597.40
RECORDING FEES	188.60	349.10	1,000.00	34.91	650.90
BOND & INSURANCE PREMIUMS	0.00	0.00	180,000.00	0.00	180,000.00
CONTRACT SERVICES	16,142.62	63,306.22	185,000.00	34.22	121,693.78
EQUIPMENT RENTAL	0.00	0.00	20,000.00	0.00	20,000.00
EQUIPMENT LEASE EXPENSE	2,457.74	7,384.58	37,800.00	19.54	30,415.42

FOR MANAGEMENT PURPOSES ONLY

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

	Current Month Actual	Year to Date Actual	Total Annual Budget	% Used	Remaining Budget
EQUIPMENT INTEREST LEASE EXP	655.76	1,955.92	0.00	0.00	(1,955.92)
FREIGHT & TRUCK HIRE	0.00	0.00	1,000.00	0.00	1,000.00
EFFLUENT ANALYSIS	2,384.00	7,814.98	40,000.00	19.54	32,185.02
PERMITS	11,380.25	32,544.96	65,708.00	49.53	33,163.04
WATER COSTS	17,415.64	111,298.88	245,000.00	45.43	133,701.12
SEWAGE DISPOSAL	0.00	0.00	10,000.00	0.00	10,000.00
WATER ANALYSIS	1,255.84	1,369.38	5,000.00	27.39	3,630.62
<b>TOTAL CONTRACT &amp; OUTSIDE SERVIC</b>	<b>51,940.25</b>	<b>226,426.62</b>	<b>795,508.00</b>	<b>28.46</b>	<b>569,081.38</b>
<b>SUNDRY</b>					
DUES & PUBLICATIONS	963.64	1,839.71	4,000.00	45.99	2,160.29
MISCELLANEOUS EXPENSE	6,037.82	6,877.70	18,000.00	38.21	11,122.30
A/R CLEARING-CUSTOMER NSF CHG.	(133.29)	3,599.21	(4,000.00)	(89.98)	(7,599.21)
LICENSES	0.00	111.00	2,000.00	5.55	1,889.00
SCHOOLING EXPENSE	0.00	700.00	3,000.00	23.33	2,300.00
TRAVEL EXPENSE	0.00	148.55	5,000.00	2.97	4,851.45
<b>TOTAL SUNDRY</b>	<b>6,868.17</b>	<b>13,276.17</b>	<b>28,000.00</b>	<b>47.41</b>	<b>14,723.83</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	0.00	50,000.00	0.00	50,000.00
MOTOR VEHICLES	0.00	0.00	200,000.00	0.00	200,000.00
COMPUTERS, HARDWARE & SOFTWARE	0.00	0.00	40,500.00	0.00	40,500.00
UTILITIES, LINES & PLANTS	134,447.45	287,698.86	2,000,000.00	14.38	1,712,301.14
<b>TOTAL CAPITAL EXPENSES</b>	<b>134,447.45</b>	<b>287,698.86</b>	<b>2,291,500.00</b>	<b>12.56</b>	<b>2,003,801.14</b>
<b>OTHER</b>					
FUNDS TRANSFER-REV. BOND DEBT	81,950.00	245,850.00	981,300.00	25.05	735,450.00
<b>TOTAL OTHER</b>	<b>81,950.00</b>	<b>245,850.00</b>	<b>981,300.00</b>	<b>25.05</b>	<b>735,450.00</b>
<b>TOTAL EXPENSES</b>	<b>596,003.98</b>	<b>1,938,951.41</b>	<b>8,229,308.00</b>	<b>23.56</b>	<b>6,290,356.59</b>
<b>NET INCOME</b>	<b>\$ 53,939.77</b>	<b>\$ 56,736.35</b>	<b>\$ (98,700.00)</b>	<b>(57.48)</b>	<b>(155,436.35)</b>

FOR MANAGEMENT PURPOSES ONLY

**WATER & SEWER**  
**Open Invoices**  
**12/31/2023**

Name	Invoice Number	Invoice Amount	Invoice Date	Payments	BALANCE DUE
Caleb Bourgeois	2023-07	8,220.37	4/12/2023	0.00	<b>8,220.37</b>
Fire Hydrant Replacement due to Vehicle Accident					
TXDOT	2023-13	1,868.00	4/12/2023	0.00	<b>1,868.00</b>
Damaged Water Main - 3/22, 24 & 26, 2023 FM 563 & FM 2041					
Emigdio Banda	2023-25	247.41	7/24/2023	0.00	<b>247.41</b>
Damaged Water Meter Replaced - 5718 Hwy 61					
Luke Dorman	2024-003	2,233.55	10/26/2023	0.00	<b>2,233.55</b>
Damaged Water Line Repaired - Vacant Lot FM1663 across from 415 FM1663					
<b>TOTALS</b>		<b>12,569.33</b>		<b>0.00</b>	<b>12,569.33</b>