

TRINITY BAY CONSERVATION DISTRICT
2/29/24
SUMMARY OF FINANCIALS

MONTHLY FINANCIAL TRANSACTIONS: FEBRUARY 2024

GENERAL FUND REVENUE REALIZED: **\$1,950,081.43** EXPENDITURES: **\$302,961.24**

41.67% INTO FISCAL YEAR – EXPENDED **33.68%** OF FISCAL BUDGET

WATER & SEWER FUND REVENUE REALIZED: **\$642,994.75** EXPENDITURES: **\$694,853.33**

41.67% INTO FISCAL YEAR – EXPENDED **39.45%** OF FISCAL BUDGET

FUND BALANCES FEBRUARY 2024: **\$9,549,021.46**

TAX REPORTS: FEBRUARY 2024

CHAMBERS COUNTY: FEBRUARY 2024 Collections \$1,930,147.05	FEBRUARY 2023 Collections \$1,814,372.01
Percentage of Levy Collected – 91.80%	Percentage of Levy Collected – 90.14%

JEFFERSON COUNTY: FEBRUARY 2024 Collections \$8,009.66	FEBRUARY 2023 Collections \$21,196.50
Percentage of Levy Collected – 71.28%	Percentage of Levy Collected – 81.04%

ACCOUNTS RECEIVABLE:

Accounts Receivable for FEBRUARY 2024 **\$11,138.86**
(THIS DOES NOT INCLUDE WATER & SEWER BILLS)

ACCOUNTS PAYABLE:

UNPAID ACCOUNTS PAYABLE: **\$TBD**
ACCOUNTS PAYABLE FOR THE MONTH: **\$453,849.03**

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
2/29/24

BANK NAME	ACCOUNT NAME	AMOUNT	
ANB	GENERAL FUND VALOREM TAX	3,459,976.68	RESTRICTED
ANB	DISASTER RESERVE FUND CD	2,480,666.65	
ANB	DRAINAGE CONSTRUCTION FUND	31,422.26	
ANB	PAYROLL ACCOUNT	78,477.41	
ANB	ACCOUNTS PAYABLE FUND	82,047.94	
ANB	WATER/SEWER OPERATING FUND	735,619.86	
ANB	WATER/SEWER RESERVE CD	732.62	
ANB	METER DEPOSIT OPERATING FUND	117,215.87	
ANB	METER DEPOSIT RESERVE CD	823,550.75	811,164.00
			RESTRICTED
ANB	2012 UTILITY I&S FUND	5,887.99	RESTRICTED
ANB	2012 UTILITY I&S FUND CD	428,583.54	RESTRICTED
ANB	2012 UTILITY RESERVE FUND	1,662.96	RESTRICTED
ANB	2012 UTILITY RESERVE FUND CD	786,600.00	RESTRICTED
ANB	2014 PROJECT I&S FUND	3,089.93	RESTRICTED
ANB	2014 PROJECT I&S FUND CD	75,189.22	RESTRICTED
ANB	2014 PROJECT RESERVE FUND	1,595.78	RESTRICTED
ANB	2014 PROJECT RESERVE FUND CD	195,700.00	RESTRICTED
ANB	WATER CONSTRUCTION FUND	241,002.00	
TOTAL THIS REPORT			\$ 9,549,021.46
TOTAL BOND RESTRICTED			\$ 1,498,309.42
TOTAL OPERATING FUNDS			\$ 8,050,712.04

**TBCD GENERAL FUND
BALANCE SHEET
FEBRUARY 29, 2024**

ASSETS

CURRENT ASSETS

CASH-GENERAL FUND (15001849)	\$	3,425,306.89
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		(34,345.38)
CERT OF DEPOSIT-#7080281		2,480,666.65
CURRENT LEVY TAX RECEIVABLE		89,470.17
DELINQUENT TAX RECEIVABLE		315,273.83
RESERVE FOR UNCOLLECTIBLE TA		(121,423.20)
OTHER RECEIVABLES		2,528.00
DUE FROM TAX ASSESSOR COLLEC		12,868.03
DUE FROM REVENUE FUND		(34,967.35)
PREPAID EXPENSES		180,536.14

TOTAL CURRENT ASSETS

6,356,086.54

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

\$ 15,783,764.86

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

UNAUDITED - FOR MANAGEMENT PURPOSES ONLY

**TBCD GENERAL FUND
BALANCE SHEET
FEBRUARY 29, 2024**

TOTAL LONG-TERM LIABILITIES	<u>456,169.81</u>
TOTAL LIABILITIES	555,398.05
CAPITAL	
FUND BALANCE-UNRESERVED	4,084,221.97
INVESTMENT IN FIXED ASSETS	8,739,678.24
NET INCOME	<u>2,404,466.60</u>
TOTAL CAPITAL	<u>15,228,366.81</u>
TOTAL LIABILITIES & CAPITAL	\$ <u><u>15,783,764.86</u></u>

**TBCD GENERAL FUND
INCOME STATEMENT
COMPARED WITH BUDGET
FOR THE FIVE MONTHS ENDING FEBRUARY 29, 2024**

	Current Month Actual	Year to Date Actual	Total Annual Budget	% Used	Remaining Budget
REVENUES					
TAXES REVENUE	\$ 1,928,503.45	\$ 3,860,001.66	\$ 4,283,500.00	90.11	(423,498.34)
TAXES PENALTY & INTEREST	9,697.58	33,338.57	65,000.00	51.29	(31,661.43)
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	9,352.40	22,650.49	13,500.00	167.78	9,150.49
MISCELLANEOUS INCOME	0.00	(3,452.18)	5,000.00	(69.04)	(8,452.18)
SUBDIVISION REVIEW FEES	0.00	0.00	400.00	0.00	(400.00)
GATES, PIPES, BRIDGES INCOME	2,528.00	12,528.00	60,500.00	20.71	(47,972.00)
CAPITAL CONTRIBUTION/RESERVES	0.00	0.00	200,000.00	0.00	(200,000.00)
SALE OF ASSETS	0.00	38,191.00	0.00	0.00	38,191.00
TOTAL REVENUES	1,950,081.43	3,979,311.74	4,628,300.00	85.98	(648,988.26)
EXPENSES					
PERSONNEL COSTS					
SALARIES-ADMINISTRATION	106,375.46	559,876.49	1,400,000.00	39.99	(840,123.51)
OVERTIME	152.35	2,391.69	15,000.00	15.94	(12,608.31)
VEHICLE ALLOWANCE	2,500.00	13,750.00	32,500.00	42.31	(18,750.00)
STAFFING AGENCY-TEMPS	8,859.20	51,383.50	175,000.00	29.36	(123,616.50)
FICA S.S. TAX EXPENSE	8,249.28	43,551.53	105,000.00	41.48	(61,448.47)
INSURANCE-MEDICAL	36,631.20	182,835.38	423,250.00	43.20	(240,414.62)
UNEMPLOYMENT TAX EXPENSE	78.06	185.49	5,000.00	3.71	(4,814.51)
WORKERS' COMPENSATION INS.	0.00	0.00	5,000.00	0.00	(5,000.00)
TCDRS RETIREMENT EXPENSE	17,233.73	91,102.47	197,000.00	46.24	(105,897.53)
UNIFORMS EXPENSE	882.58	2,249.46	7,000.00	32.14	(4,750.54)
TOTAL PERSONNEL COSTS	180,961.86	947,326.01	2,364,750.00	40.06	(1,417,423.99)
SUPPLIES					
OFFICE SUPPLIES	516.46	3,850.08	5,000.00	77.00	(1,149.92)
GENERAL SUPPLIES	333.30	687.48	10,600.00	6.49	(9,912.52)
POSTAGE	291.95	291.95	500.00	58.39	(208.05)
SHOP SUPPLIES	378.87	1,248.40	2,000.00	62.42	(751.60)
FUEL & OIL	9,743.43	66,155.17	200,000.00	33.08	(133,844.83)
TIRES	0.00	370.42	15,000.00	2.47	(14,629.58)
SMALL TOOLS	416.88	1,455.04	15,000.00	9.70	(13,544.96)
SAFETY-GLOVES, BOOTS, GLASSES	504.08	2,429.59	10,000.00	24.30	(7,570.41)
CHEMICALS	0.00	31,642.07	100,000.00	31.64	(68,357.93)
MATERIALS & SUPPLIES	7,453.00	28,235.48	100,000.00	28.24	(71,764.52)
WELDING SUPPLIES	208.18	1,236.17	6,000.00	20.60	(4,763.83)
TOTAL SUPPLIES	19,846.15	137,601.85	464,100.00	29.65	(326,498.15)

FOR MANAGEMENT PURPOSES ONLY

**TBCD GENERAL FUND
INCOME STATEMENT
COMPARED WITH BUDGET
FOR THE FIVE MONTHS ENDING FEBRUARY 29, 2024**

	<u>Current Month Actual</u>	<u>Year to Date Actual</u>	<u>Total Annual Budget</u>	<u>% Used</u>	<u>Remaining Budget</u>
REPAIRS & MAINTENANCE					
COMPUTER EXPENSE & REPAIR	0.00	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	9,408.78	89,277.82	200,000.00	44.64	(110,722.18)
SHOP EQUIP. REPAIR & MAINT	0.00	42.90	3,000.00	1.43	(2,957.10)
TIRE REPAIR	352.12	384.57	3,000.00	12.82	(2,615.43)
VEHICLE REPAIR & MAINTENANCE	3,908.12	17,418.80	40,000.00	43.55	(22,581.20)
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)
TOTAL REPAIRS & MAINTENANCE	13,669.02	107,841.34	285,500.00	37.77	(177,658.66)
MAINTENANCE OF PLANTS/BLDGS					
OFFICE BLDG. REPAIR & MAINT	0.00	0.00	6,000.00	0.00	(6,000.00)
SHOP BLDG. REPAIR & MAINT	621.17	787.03	3,400.00	23.15	(2,612.97)
TOTAL PLANT/BLDG MAINTENANCE	621.17	787.03	9,400.00	8.37	(8,612.97)
PROFESSIONAL FEES					
AUDIT EXPENSE	7,500.00	7,500.00	22,000.00	34.09	(14,500.00)
LEGAL & PROFESSIONAL FEES	398.75	3,891.25	30,000.00	12.97	(26,108.75)
OUTSIDE ENGINEERING SERVICES	3,139.50	83,281.75	75,000.00	111.04	8,281.75
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)
TOTAL PROFESSIONAL FEES	11,038.25	94,673.00	135,900.00	69.66	(41,227.00)
UTILITIES					
TELEPHONE EXPENSES	849.20	4,571.62	16,000.00	28.57	(11,428.38)
UTILITIES	3,751.16	7,732.44	18,000.00	42.96	(10,267.56)
TOTAL UTILITIES	4,600.36	12,304.06	34,000.00	36.19	(21,695.94)
CONTRACT & OUTSIDE SERVICES					
PUBLIC NOTICES	170.00	824.00	2,000.00	41.20	(1,176.00)
RECORDING FEES	76.94	144.94	500.00	28.99	(355.06)
BOND & INSURANCE PREMIUMS	0.00	0.00	220,000.00	0.00	(220,000.00)
CONTRACT SERVICES	6,817.39	26,982.97	55,000.00	49.06	(28,017.03)
EQUIPMENT RENTAL	0.00	132.16	10,000.00	1.32	(9,867.84)
EQUIPMENT LEASE	29,888.10	148,802.38	300,000.00	49.60	(151,197.62)
CAPITAL LEASE INTEREST	3,459.27	17,934.55	50,000.00	35.87	(32,065.45)
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 FIVE MONTHS ENDING FEBRUARY 29, 2024

	Current Month Actual	Year to Date Actual	Total Annual Budget	% Used	Remaining Budget
TAX VALUATION CONTRACT	9,828.36	19,570.54	45,000.00	43.49	(25,429.46)
COMMISSION FEES-CHAMBERS CO	36.33	253.56	15,000.00	1.69	(14,746.44)
SPRAYING CONTRACT	0.00	16,540.00	75,000.00	22.05	(58,460.00)
TOTAL CONTRACT & OUTSIDE SERVIC	50,276.39	231,185.10	774,000.00	29.87	(542,814.90)
SUNDRY EXPENSES					
DUES & PUBLICATIONS	319.82	1,886.63	2,000.00	94.33	(113.37)
MISCELLANEOUS EXPENSE	395.27	7,059.48	12,000.00	58.83	(4,940.52)
LICENSES	0.00	390.29	500.00	78.06	(109.71)
SCHOOLING EXPENSES	0.00	226.00	3,000.00	7.53	(2,774.00)
TRAVEL EXPENSE	0.00	236.40	3,000.00	7.88	(2,763.60)
TOTAL SUNDRY EXPENSES	715.09	9,798.80	20,500.00	47.80	(10,701.20)
CONTINGENCY					
TOTAL CONTINGENCY	0.00	0.00	0.00	0.00	0.00
CAPITAL EXPENSES					
BUILDING IMPROVEMENTS	0.00	0.00	5,000.00	0.00	(5,000.00)
MACHINES, TOOLS & EQUIPMENT	21,232.95	33,327.95	146,450.00	22.76	(113,122.05)
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)
TOTAL CAPITAL EXPENSES	21,232.95	33,327.95	441,450.00	7.55	(408,122.05)
TOTAL OTHER	0.00	0.00	0.00	0.00	0.00
OPERATING TRANSFERS OUT					
LEASE PAYMENTS	0.00	0.00	98,700.00	0.00	(98,700.00)
TOTAL OPERATING TRANSFERS	0.00	0.00	98,700.00	0.00	(98,700.00)
DISASTER RECOVERY					
FEMA GRANT REVENUE	0.00	(16,054.20)	0.00	0.00	(16,054.20)
TOTAL DISASTER RECOVERY	0.00	(16,054.20)	0.00	0.00	(16,054.20)
TOTAL EXPENSES	302,961.24	1,558,790.94	4,628,300.00	33.68	(3,069,509.06)
NET INCOME	\$ 1,647,120.19	\$ 2,420,520.80	\$ 0.00	0.00	2,420,520.80

FOR MANAGEMENT PURPOSES ONLY

TRINITY BAY CONSERVATION DISTRICT

CHAMBERS COUNTY TAX COLLECTIONS

GENERAL FUND

2/29/2024

851

MONTHLY		TAX	P & I	TOTAL
DELINQUENT	13048	\$7,579.48	\$1,378,452.66	\$1,386,032.14
CURRENT	13047	\$539,064.28	\$5,094.95	\$544,159.23
OTHER FEES/OVERPAYMENTS				\$44.32
TOTAL		\$546,643.76	\$1,383,547.61	\$1,930,147.05

YEAR		TAX	P & I	TOTAL
DELINQUENT	13048	\$22,568.82	\$13,170.15	\$35,738.97
CURRENT	13047	\$3,812,054.57	\$7,903.31	\$3,819,957.88
OTHER FEES/OVERPAYMENTS				\$261.55
TOTAL		\$3,834,623.39	\$21,073.46	\$3,855,435.30

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

\$4,200,025.51
\$3,855,435.30
91.80%

TRINITY BAY CONSERVATION DISTRICT

JEFFERSON COUNTY TAX COLLECTIONS

GENERAL FUND

2/29/2024

852

MONTHLY		TAX	P & I	TOTAL
DELINQUENT	13048	\$0.00	\$0.00	\$0.00
CURRENT	13047	\$8,009.66	\$0.00	\$8,009.66
TOTAL		\$8,009.66	\$0.00	\$8,009.66

YEAR		TAX	P & I	TOTAL
DELINQUENT	13048	\$26.33	\$6.16	\$32.49
CURRENT	13047	\$18,989.61	\$0.00	\$18,989.61
TOTAL		\$19,015.94	\$6.16	\$19,022.10

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

\$26,686.95
\$19,022.10
71.28%

**TBCD WATER & SEWER FUND
BALANCE SHEET
FEBRUARY 29, 2024**

ASSETS

CURRENT ASSETS

CASH - COMMON AP ACCT	\$ 41,353.57	
CASH - COMMON PAYROLL ACCT	12,160.07	
CASH-W&S FUND (15001792)	584,051.58	
CASH-METER DEPOSIT(15001806)	111,187.99	
PETTY CASH-REVENUE FUND	800.00	
TRANSFER-SSB PAYROLL ACCOUN	15.30	
CERT OF DEPOSIT-METER #7080284	823,550.75	
CERT OF DEPOSIT-W&S #7080283	732.62	
ACCOUNTS RECEIVABLE - TRADE	1,178,990.69	
A/R-OTHER-UTILITY	10,443.96	
A/R-OTHER-METER	(7,099.61)	
UNBILLED EARNED REVENUE	216,273.97	
ALLOWANCE FOR BAD DEBTS	(479,953.84)	
AD - INFRASTRUCTURE	(24,772,527.84)	
INTERFUND RECEIVABLE	14,417.26	
DUE TO/ FROM GENERAL FUND	67,858.88	
DUETO/FROM CONSTRUCTION FUN	1,002.00	
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TOTAL CURRENT ASSETS		(22,196,742.65)

PROPERTY AND EQUIPMENT

PROPERTY, PLANT & EQUIPMENT	2,100,653.49	
LAND	1,107,127.72	
PROPERTY-CIP	362,000.00	
INFRASTRUCTURE	46,266,811.72	
BUILDINGS & IMPROVEMENTS	3,794,315.00	
AD- BUILDINGS	(676,823.13)	
AD- MACHINERY & EQUIPMENT	(1,553,733.05)	
RIGHT-OF-USE ASSET	18,138.32	
ACCUM AMORITZ - RIGHT-OF-USE	(2,989.78)	
SBITA ASSET	54,853.04	
ACCUM AMORITZ-SBITAS	(12,189.56)	
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TOTAL PROPERTY AND EQUIPMENT		51,458,163.77

OTHER ASSETS

INVENTORY - WATER	50,335.28	
INVENTORY - SEWER	49,372.36	
PREPAID EXPENSES	220,442.60	
DEFERRED OUTFLOWS-PENSION	518,929.00	
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TOTAL OTHER ASSETS		839,079.24
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TOTAL ASSETS	\$	30,100,500.36
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LIABILITIES AND CAPITAL

CURRENT LIABILITIES

DUE TO PAYROLL	\$ 283.05	
CHECK AMOUNT	102,969.38	
PAYABLE TO TCEQ	1,584.36	
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TOTAL CURRENT LIABILITIES		104,836.79

**TBCD WATER & SEWER FUND
BALANCE SHEET
FEBRUARY 29, 2024**

LONG-TERM LIABILITIES

N/P FIRST NTL - ASSET #0737	69,921.37
N/P FIRST NTL - ASSET #0738	69,921.37
RIGHT-OF-USE- LEASE LIABILITY	16,425.98
SBITA LIABILITY	43,894.95
METER DEPOSIT LIABILITY	903,914.00
ACCRUED PAYROLL LIABILITY	63,500.68
COMPENSATED ABSENCES	52,542.00
COMPENSATED ABSENCES LT	78,813.72
PENSION LIABILITY	542,185.00
DEFFERRED INFLOWS-PENSION	110,694.00

TOTAL LONG-TERM LIABILITIES

1,951,813.07
TOTAL LIABILITIES

2,056,649.86
CAPITAL

FUND BALANCE-UNRESERVED	777,422.33
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	156,696.13

TOTAL CAPITAL

28,043,850.50
TOTAL LIABILITIES & CAPITAL

\$ 30,100,500.36

**TBCD WATER & SEWER FUND
INCOME STATEMENT
COMPARED WITH BUDGET
FOR THE FIVE MONTHS ENDING FEBRUARY 29, 2024**

	Current Month Actual	Year to Date Actual	Total Annual Budget	% Used	Remaining Budget
REVENUES					
WATER SALES	\$ 169,014.08	\$ 912,060.68	\$ 2,230,000.00	40.90	1,317,939.32
SEWER SALES	76,840.04	423,947.14	1,335,000.00	31.76	911,052.86
PENALTY INCOME	19,285.95	78,175.49	165,000.00	47.38	86,824.51
RECONNECT FEES	1,320.31	14,804.92	50,100.00	29.55	35,295.08
BULK WATER SALES	13,943.70	41,626.90	50,000.00	83.25	8,373.10
TAPPING FEES-WATER	15,000.00	91,350.00	230,000.00	39.72	138,650.00
TAPPING FEES-SEWER	34,750.00	245,275.00	460,000.00	53.32	214,725.00
RENTAL INCOME	0.00	0.00	5,600.00	0.00	5,600.00
MATERIALS & ENGINEERING REIM	1,800.00	49,980.40	200,000.00	24.99	150,019.60
TRANSFER IN FACILITY LEASE	0.00	0.00	98,700.00	0.00	98,700.00
OTHER REVENUES	437.53	2,617.86	25,000.00	10.47	22,382.14
GRANT REVENUE	0.00	5,792.55	0.00	0.00	(5,792.55)
INTEREST INCOME	2,572.74	8,759.77	6,200.00	141.29	(2,559.77)
MISCELLANEOUS INCOME	30.00	160.43	50,000.00	0.32	49,839.57
WATER CAPITAL IMPROVEMENT FEE	308,000.40	1,526,277.04	3,273,708.00	46.62	1,747,430.96
SALE OF ASSETS	0.00	5,090.00	50,000.00	10.18	44,910.00
TOTAL REVENUES	642,994.75	3,405,918.18	8,229,308.00	41.39	4,823,389.82
EXPENSES					
PERSONNEL COSTS					
SALARIES	109,586.05	625,026.66	1,400,000.00	44.64	774,973.34
OVERTIME	13,228.65	84,781.71	100,000.00	84.78	15,218.29
VEHICLE ALLOWANCE	900.00	4,950.00	14,000.00	35.36	9,050.00
STAFFIN AGENCY-TEMPS	5,404.00	82,956.32	180,000.00	46.09	97,043.68
FICA S.S TAX EXPENSE	9,329.48	54,072.29	112,000.00	48.28	57,927.71
INSURANCE-MEDICAL	37,933.57	182,574.01	390,000.00	46.81	207,425.99
UNEMPLOYMENT TAX	50.47	190.79	500.00	38.16	309.21
WORKER'S COMPENSATION INS.	0.00	0.00	10,000.00	0.00	10,000.00
TCDRS RETIREMENT EXPENSE	19,470.34	112,790.45	250,000.00	45.12	137,209.55
UNIFORM EXPENSE	688.92	1,766.22	10,000.00	17.66	8,233.78
TOTAL PERSONNEL COSTS	196,591.48	1,149,108.45	2,466,500.00	46.59	1,317,391.55
SUPPLIES					
GENERAL SUPPLIES	333.30	769.44	8,000.00	9.62	7,230.56
OFFICE SUPPLIES	1,188.48	5,790.05	14,000.00	41.36	8,209.95
POSTAGE	301.92	363.01	500.00	72.60	136.99
FUEL & OIL	8,564.77	42,355.66	120,000.00	35.30	77,644.34
TIRES	571.98	1,355.49	10,000.00	13.55	8,644.51

FOR MANAGEMENT PURPOSES ONLY

**TBCD WATER & SEWER FUND
INCOME STATEMENT
COMPARED WITH BUDGET
FOR THE FIVE MONTHS ENDING FEBRUARY 29, 2024**

	Current Month Actual	Year to Date Actual	Total Annual Budget	% Used	Remaining Budget
SMALL TOOLS	1,351.85	9,173.22	12,000.00	76.44	2,826.78
PLANT SUPPLIES	1,061.68	6,760.11	3,000.00	225.34	(3,760.11)
SAFETY-GLOVES,BOOTS,GLASSES	928.70	5,491.64	12,000.00	45.76	6,508.36
CHEMICALS	68,020.90	274,573.29	511,000.00	53.73	236,426.71
MATERIALS & SUPPLIES	9,116.54	81,156.29	250,000.00	32.46	168,843.71
TOTAL SUPPLIES	91,440.12	427,788.20	940,500.00	45.49	512,711.80
REPAIRS & MAINTENANCE					
COMPUTER EXPENSE & REPAIRS	0.00	139.50	10,000.00	1.40	9,860.50
OFFICE EQUIP. EXPENSE & REPAIR	0.00	265.90	5,000.00	5.32	4,734.10
HEAVY EQUIPMENT REPAIR & MAINT	224.75	987.59	35,000.00	2.82	34,012.41
VEHICLE REPAIR & MAINTENANCE	3,457.10	26,231.13	30,000.00	87.44	3,768.87
TOTAL REPAIRS & MAINTENANCE	3,681.85	27,624.12	80,000.00	34.53	52,375.88
MAINTENANCE OF PLANTS/BLDGS					
OFFICE BLDG. REPAIR & MAINT	0.00	0.00	7,000.00	0.00	7,000.00
SHOP BLDG. REPAIR & MAINT	621.16	621.16	1,000.00	62.12	378.84
MAINT.-PLANTS, LINES, UTILITES	10,832.35	52,864.10	200,000.00	26.43	147,135.90
TOTAL MAINTENANCE OF PLANTS/BL	11,453.51	53,485.26	208,000.00	25.71	154,514.74
PROFESSIONAL FEES					
AUDIT EXPENSE	7,500.00	7,500.00	20,000.00	37.50	12,500.00
LEGAL & PROFESSIONAL FEES	398.75	3,891.25	30,000.00	12.97	26,108.75
OUTSIDE ENGINEERING SERVICES	22,872.55	99,233.95	80,000.00	124.04	(19,233.95)
MEDICAL & DRUG TESTING	70.00	3,606.49	1,000.00	360.65	(2,606.49)
TOTAL PROFESSIONAL FEES	30,841.30	114,231.69	131,000.00	87.20	16,768.31
UTILITIES					
TELEPHONE EXPENSE	2,467.96	12,779.78	37,000.00	34.54	24,220.22
UTILITES	41,705.46	103,413.63	270,000.00	38.30	166,586.37
TOTAL UTILITIES	44,173.42	116,193.41	307,000.00	37.85	190,806.59
CONTRACT & OUTSIDE SERVICES					
PUBLIC NOTICES	170.00	664.60	5,000.00	13.29	4,335.40
RECORDING FEES	0.00	411.10	1,000.00	41.11	588.90
BOND & INSURANCE PREMIUMS	0.00	0.00	180,000.00	0.00	180,000.00
CONTRACT SERVICES	19,612.64	98,174.19	185,000.00	53.07	86,825.81

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INCOME STATEMENT
COMPARED WITH BUDGET
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	Current Month Actual	Year to Date Actual	Total Annual Budget	% Used	Remaining Budget
EQUIPMENT RENTAL	0.00	0.00	20,000.00	0.00	20,000.00
EQUIPMENT LEASE EXPENSE	0.00	0.00	37,800.00	0.00	37,800.00
EQUIPMENT INTEREST LEASE EXP	622.86	3,212.16	0.00	0.00	(3,212.16)
FREIGHT & TRUCK HIRE	0.00	0.00	1,000.00	0.00	1,000.00
EFFLUENT ANALYSIS	4,859.50	15,060.48	40,000.00	37.65	24,939.52
PERMITS	0.00	32,544.96	65,708.00	49.53	33,163.04
WATER COSTS	21,300.00	149,593.88	245,000.00	61.06	95,406.12
SEWAGE DISPOSAL	23,230.34	34,124.84	10,000.00	341.25	(24,124.84)
WATER ANALYSIS	1,038.00	2,407.38	5,000.00	48.15	2,592.62
TOTAL CONTRACT & OUTSIDE SERVIC	70,833.34	336,193.59	795,508.00	42.26	459,314.41
SUNDRY					
DUES & PUBLICATIONS	571.82	2,988.13	4,000.00	74.70	1,011.87
MISCELLANEOUS EXPENSE	1,290.13	9,550.29	18,000.00	53.06	8,449.71
A/R CLEARING-CUSTOMER NSF CHG.	(327.50)	2,791.58	(4,000.00)	(69.79)	(6,791.58)
LICENSES	0.00	111.00	2,000.00	5.55	1,889.00
SCHOOLING EXPENSE	210.00	910.00	3,000.00	30.33	2,090.00
TRAVEL EXPENSE	0.00	441.58	5,000.00	8.83	4,558.42
TOTAL SUNDRY	1,744.45	16,792.58	28,000.00	59.97	11,207.42
CONTINGENCY					
TOTAL CONTINGENCY	0.00	0.00	0.00	0.00	0.00
CAPITAL EXPENSES					
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	160,143.86	595,013.98	2,000,000.00	29.75	1,404,986.02
TOTAL CAPITAL EXPENSES	160,143.86	595,013.98	2,291,500.00	25.97	1,696,486.02
OTHER					
FUNDS TRANSFER-REV. BOND DEBT	81,950.00	409,750.00	981,300.00	41.76	571,550.00
TOTAL OTHER	81,950.00	409,750.00	981,300.00	41.76	571,550.00
TOTAL EXPENSES	692,853.33	3,246,181.28	8,229,308.00	39.45	4,983,126.72

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**TBCD WATER & SEWER FUND
 INCOME STATEMENT
 COMPARED WITH BUDGET
 FOR THE FIVE MONTHS ENDING FEBRUARY 29, 2024**

	<u>Current Month Actual</u>	<u>Year to Date Actual</u>	<u>Total Annual Budget</u>	% Used	<u>Remaining Budget</u>
NET INCOME	\$ <u>(49,858.58)</u>	\$ <u>159,736.90</u>	\$ <u>0.00</u>	0.00	<u>(159,736.90)</u>

WATER & SEWER
Open Invoices
2/29/2024

Name	Invoice Number	Invoice Amount	Invoice Date	Payments	BALANCE DUE
Caleb Bourgeois	2023-07	8,220.37	4/12/2023	0.00	8,220.37
Fire Hydrant Replacement due to Vehicle Accident					
Emigdio Banda	2023-25	247.41	7/24/2023	0.00	247.41
Damaged Water Meter Replaced - 5718 Hwy 61					
Luke Dorman	2024-003	2,233.55	10/26/2023	0.00	2,233.55
Damaged Water Line Repaired - Vacant Lot FM1663 across from 415 FM1663					
BMG Aviation LLC	2024-007	437.53	2/1/2024	0.00	437.53
Damaged Water Line & Sanitary Sewer FM - 484 Airport Road					
TOTALS		11,138.86		0.00	11,138.86