

**TRINITY BAY CONSERVATION DISTRICT**  
**6/30/24**  
**SUMMARY OF FINANCIALS**

MONTHLY FINANCIAL TRANSACTIONS: JUNE 2024

**GENERAL FUND**                      REVENUE REALIZED: **\$62,716.65**    EXPENDITURES: **\$440,913.99**

**75% INTO FISCAL YEAR – EXPENDED 55.80% OF FISCAL BUDGET**

**WATER & SEWER FUND**            REVENUE REALIZED: **\$670,569.96**                      EXPENDITURES: **\$622,667.90**

**75% INTO FISCAL YEAR – EXPENDED 72.16% OF FISCAL BUDGET**

**FUND BALANCES JUNE 2024: \$9,110,702.91**

TAX REPORTS: JUNE 2024

**CHAMBERS COUNTY: JUNE 2024 Collections \$44,950.54**

**Percentage of Levy Collected – 97.94%**

**JUNE 2023 Collections \$39,964.32**

**Percentage of Levy Collected – 96.89%**

**JEFFERSON COUNTY: JUNE 2024 Collections \$352.93**

**Percentage of Levy Collected – 95.38%**

**JUNE 2023 Collections \$147.44**

**Percentage of Levy Collected – 92.50%**

**ACCOUNTS RECEIVABLE:**

Accounts Receivable for JUNE 2024 **\$14,834.86**  
(THIS DOES NOT INCLUDE WATER & SEWER BILLS)

**ACCOUNTS PAYABLE:**

UNPAID ACCOUNTS PAYABLE: **\$TBD**  
ACCOUNTS PAYABLE FOR THE MONTH: **\$536,400.15**

**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**  
**6/30/24**

<b>BANK NAME</b>	<b>ACCOUNT NAME</b>	<b>AMOUNT</b>	
ANB	GENERAL FUND VALOREM TAX	2,194,244.34	RESTRICTED
ANB	DISASTER RESERVE FUND CD	2,497,018.15	
ANB	DRAINAGE CONSTRUCTION FUND	31,422.26	
ANB	PAYROLL ACCOUNT	162,332.79	
ANB	ACCOUNTS PAYABLE FUND	392,880.22	
ANB	WATER/SEWER OPERATING FUND	478,099.00	
ANB	WATER/SEWER RESERVE CD	737.45	
ANB	METER DEPOSIT OPERATING FUND	64,616.14	
ANB	METER DEPOSIT RESERVE CD	899,861.46	889,964.00
			RESTRICTED
ANB	2012 UTILITY I&S FUND	8,299.35	RESTRICTED
ANB	2012 UTILITY I&S FUND CD	690,984.48	RESTRICTED
ANB	2012 UTILITY RESERVE FUND		closed 5/22/24
ANB	2012 UTILITY RESERVE FUND CD	786,600.00	RESTRICTED
ANB	2014 PROJECT I&S FUND	6,012.45	RESTRICTED
ANB	2014 PROJECT I&S FUND CD	140,892.82	RESTRICTED
ANB	2014 PROJECT RESERVE FUND		closed 5/22/24
ANB	2014 PROJECT RESERVE FUND CD	195,700.00	RESTRICTED
ANB	WATER CONSTRUCTION FUND	561,002.00	
<b>TOTAL THIS REPORT</b>		<b>\$</b>	<b>9,110,702.91</b>
<b>TOTAL BOND RESTRICTED</b>		<b>\$</b>	<b>1,828,489.10</b>
<b>TOTAL OPERATING FUNDS</b>		<b>\$</b>	<b>7,282,213.81</b>

**TBCD GENERAL FUND  
BALANCE SHEET  
JUNE 30, 2024**

**ASSETS**

**CURRENT ASSETS**

CASH-GENERAL FUND (15001849)	\$	2,194,244.34
CASH-PAYROLL(15001784)		1,525.82
CASH-A/P (15001776)		1,766.57
CASH - COMMON AP ACCT		41,353.57
CASH - COMMON PAYROLL ACCT		12,160.08
PETTY CASH-GENERAL FUND		100.00
TRANSFER-PAYROLL ACCOUNT		(194,257.42)
CERT OF DEPOSIT-#7080281		2,497,018.15
CURRENT LEVY TAX RECEIVABLE		120,569.87
DELINQUENT TAX RECEIVABLE		324,212.99
RESERVE FOR UNCOLLECTIBLE TA		(133,434.86)
OTHER RECEIVABLES		3,963.00
DUE FROM TAX ASSESSOR COLLEC		10,334.48
DUE FROM REVENUE FUND		(32,388.35)
PREPAID EXPENSES		220,442.31

**TOTAL CURRENT ASSETS**

**5,067,610.55**

**PROPERTY AND EQUIPMENT**

MACHINERY & EQUIPMENT	4,639,705.70
DRAINAGE PROJECTS	6,037,621.39
ASSET HELD UNDER CAPITAL LEAS	668,000.00
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
ACCUMULATED DEPRECIATION	(10,378,676.27)

**TOTAL PROPERTY AND EQUIPMENT**

**9,354,739.35**

**OTHER ASSETS**

AMOUNT TO BE PROVIDED	85,925.25
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**TOTAL OTHER ASSETS**

**85,925.25**

**TOTAL ASSETS**

**\$ 14,508,275.15**

**LIABILITIES AND CAPITAL**

**CURRENT LIABILITIES**

CHECK AMOUNT	\$	(157,444.47)
DUE TO/FROM REVENUE FUND		49,604.74
DUE TO/FROM DRAINAGE CONS FU		(31,422.82)

**TOTAL CURRENT LIABILITIES**

**(139,262.55)**

**LONG-TERM LIABILITIES**

DEFERRED TAX REVENUE	302,146.79
ACCRUED PAYROLL LIABILITY	52,536.18
COMPENSATED ABSENCES PAYABL	85,925.25

**TOTAL LONG-TERM LIABILITIES**

**440,608.22**

UNAUDITED - FOR MANAGEMENT PURPOSES ONLY

**TBCD GENERAL FUND  
BALANCE SHEET  
JUNE 30, 2024**

<b>TOTAL LIABILITIES</b>		<u>301,345.67</u>
<b>CAPITAL</b>		
FUND BALANCE-UNRESERVED	4,234,668.87	
INVESTMENT IN FIXED ASSETS	8,781,086.35	
NET INCOME	<u>1,191,174.26</u>	
<b>TOTAL CAPITAL</b>		<u>14,206,929.48</u>
<b>TOTAL LIABILITIES &amp; CAPITAL</b>		<u>\$ 14,508,275.15</u>

**TBCD GENERAL FUND  
INCOME STATEMENT  
COMPARED WITH BUDGET  
FOR THE NINE MONTHS ENDING JUNE 30, 2024**

	Current Month Actual	Year to Date Actual	Total Annual Budget	% Used	Remaining Budget
<b>REVENUES</b>					
TAXES REVENUE	\$ 39,032.41	\$ 4,089,146.38	\$ 4,283,500.00	95.46	(194,353.62)
TAXES PENALTY & INTEREST	6,288.44	68,670.72	65,000.00	105.65	3,670.72
OTHER TAXES REVENUE	3,492.67	3,492.67	400.00	873.17	3,092.67
GRANT REVENUE	0.00	0.00	600,000.00	0.00	(600,000.00)
FEMA GRANT REVENUE	0.00	16,054.20	0.00	0.00	16,054.20
INTEREST INCOME	7,878.45	58,050.12	13,500.00	430.00	44,550.12
MISCELLANEOUS INCOME	1,211.28	21,481.85	5,000.00	429.64	16,481.85
SUBDIVISION REVIEW FEES	0.00	0.00	400.00	0.00	(400.00)
GATES, PIPES, BRIDGES INCOME	4,813.40	74,705.90	60,500.00	123.48	14,205.90
CAPITAL CONTRIBUTION/RESERVES	0.00	0.00	200,000.00	0.00	(200,000.00)
SALE OF ASSETS	0.00	127,750.00	0.00	0.00	127,750.00
<b>TOTAL REVENUES</b>	<b>62,716.65</b>	<b>4,459,351.84</b>	<b>5,228,300.00</b>	<b>85.29</b>	<b>(768,948.16)</b>
<b>EXPENSES</b>					
<b>PERSONNEL COSTS</b>					
SALARIES-DRAINAGE	98,017.99	1,022,636.58	1,400,000.00	73.05	(377,363.42)
OVERTIME	166.85	6,118.90	15,000.00	40.79	(8,881.10)
OVERTIME-DRAINAGE	0.00	974.12	0.00	0.00	974.12
VEHICLE ALLOWANCE	2,500.00	21,250.00	32,500.00	65.38	(11,250.00)
STAFFING AGENCY-TEMPS	16,444.75	109,142.95	175,000.00	62.37	(65,857.05)
FICA S.S. TAX EXPENSE	7,627.83	79,549.58	105,000.00	75.76	(25,450.42)
INSURANCE-MEDICAL	27,458.89	279,449.19	423,250.00	66.02	(143,800.81)
UNEMPLOYMENT TAX EXPENSE	2,391.28	2,696.21	5,000.00	53.92	(2,303.79)
WORKERS' COMPENSATION INS.	0.00	0.00	5,000.00	0.00	(5,000.00)
TCDRS RETIREMENT EXPENSE	15,871.40	166,088.79	197,000.00	84.31	(30,911.21)
UNIFORMS EXPENSE	629.71	5,405.97	7,000.00	77.23	(1,594.03)
<b>TOTAL PERSONNEL COSTS</b>	<b>171,108.70</b>	<b>1,693,312.29</b>	<b>2,364,750.00</b>	<b>71.61</b>	<b>(671,437.71)</b>
<b>SUPPLIES</b>					
OFFICE SUPPLIES	974.75	8,409.84	5,000.00	168.20	3,409.84
GENERAL SUPPLIES	91.55	1,140.00	10,600.00	10.75	(9,460.00)
POSTAGE	60.00	495.43	500.00	99.09	(4.57)
SHOP SUPPLIES	214.63	2,027.80	2,000.00	101.39	27.80
FUEL & OIL	13,040.65	120,741.31	200,000.00	60.37	(79,258.69)
TIRES	741.66	1,322.50	15,000.00	8.82	(13,677.50)
SMALL TOOLS	184.42	4,329.34	15,000.00	28.86	(10,670.66)
SAFETY-GLOVES, BOOTS, GLASSES	768.23	4,895.58	10,000.00	48.96	(5,104.42)
CHEMICALS	15,705.00	67,362.15	100,000.00	67.36	(32,637.85)
MATERIALS & SUPPLIES	1,262.48	56,692.56	100,000.00	56.69	(43,307.44)
WELDING SUPPLIES	0.00	2,508.23	6,000.00	41.80	(3,491.77)

FOR MANAGEMENT PURPOSES ONLY

**TBCD GENERAL FUND  
INCOME STATEMENT  
COMPARED WITH BUDGET  
FOR THE NINE MONTHS ENDING JUNE 30, 2024**

	<u>Current Month Actual</u>	<u>Year to Date Actual</u>	<u>Total Annual Budget</u>	<u>% Used</u>	<u>Remaining Budget</u>
<b>TOTAL SUPPLIES</b>	<b>33,043.37</b>	<b>269,924.74</b>	<b>464,100.00</b>	<b>58.16</b>	<b>(194,175.26)</b>
<b>REPAIRS &amp; MAINTENANCE</b>					
COMPUTER EXPENSE & REPAIR	69.50	1,327.45	10,000.00	13.27	(8,672.55)
COPY MACHINE EXPENSE & REPAIR	0.00	0.00	500.00	0.00	(500.00)
OFFICE EQUIP. EXPENSE & REPAIR	117.30	896.77	1,000.00	89.68	(103.23)
HEAVY EQUIPMENT REPAIR & MAINT	58,977.86	198,041.90	200,000.00	99.02	(1,958.10)
SHOP EQUIP. REPAIR & MAINT	0.00	42.90	3,000.00	1.43	(2,957.10)
TIRE REPAIR	270.00	784.02	3,000.00	26.13	(2,215.98)
VEHICLE REPAIR & MAINTENANCE	1,498.57	48,338.93	40,000.00	120.85	8,338.93
MOWING EQUIP. REPAIR & MAINT.	723.68	2,759.39	3,000.00	91.98	(240.61)
GATE/PIPE/BRIDGE REPAIR/MAINT.	0.00	105,165.83	25,000.00	420.66	80,165.83
<b>TOTAL REPAIRS &amp; MAINTENANCE</b>	<b>61,656.91</b>	<b>357,357.19</b>	<b>285,500.00</b>	<b>125.17</b>	<b>71,857.19</b>
<b>MAINTENANCE OF PLANTS/BLDG</b>					
OFFICE BLDG. REPAIR & MAINT	0.00	1,033.64	6,000.00	17.23	(4,966.36)
SHOP BLDG. REPAIR & MAINT	123.45	1,735.98	3,400.00	51.06	(1,664.02)
<b>TOTAL PLANT/BLDG MAINTENANCE</b>	<b>123.45</b>	<b>2,769.62</b>	<b>9,400.00</b>	<b>29.46</b>	<b>(6,630.38)</b>
<b>PROFESSIONAL FEES</b>					
AUDIT EXPENSE	0.00	18,875.00	22,000.00	85.80	(3,125.00)
LEGAL & PROFESSIONAL FEES	795.00	6,473.75	30,000.00	21.58	(23,526.25)
OUTSIDE ENGINEERING SERVICES	4,813.40	133,918.15	75,000.00	178.56	58,918.15
MEDICAL & DRUG TESTING	0.00	368.15	1,000.00	36.82	(631.85)
ELECTION EXPENSE	0.00	0.00	7,900.00	0.00	(7,900.00)
<b>TOTAL PROFESSIONAL FEES</b>	<b>5,608.40</b>	<b>159,635.05</b>	<b>135,900.00</b>	<b>117.47</b>	<b>23,735.05</b>
<b>UTILITIES</b>					
TELEPHONE EXPENSES	739.14	7,844.63	16,000.00	49.03	(8,155.37)
UTILITIES	1,281.18	12,619.35	18,000.00	70.11	(5,380.65)
<b>TOTAL UTILITIES</b>	<b>2,020.32</b>	<b>20,463.98</b>	<b>34,000.00</b>	<b>60.19</b>	<b>(13,536.02)</b>
<b>CONTRACT &amp; OUTSIDE SERVICES</b>					
PUBLIC NOTICES	92.00	916.00	2,000.00	45.80	(1,084.00)
RECORDING FEES	0.00	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	4,654.55	51,274.09	55,000.00	93.23	(3,725.91)
EQUIPMENT RENTAL	0.00	132.16	10,000.00	1.32	(9,867.84)
EQUIPMENT LEASE	30,159.08	269,169.27	300,000.00	89.72	(30,830.73)

FOR MANAGEMENT PURPOSES ONLY

**TBCD GENERAL FUND  
INCOME STATEMENT  
COMPARED WITH BUDGET  
FOR THE NINE MONTHS ENDING JUNE 30, 2024**

	Current Month Actual	Year to Date Actual	Total Annual Budget	% Used	Remaining Budget
CAPITAL LEASE INTEREST	3,188.31	30,957.22	50,000.00	61.91	(19,042.78)
FREIGHT & TRUCK HIRE	0.00	0.00	1,500.00	0.00	(1,500.00)
TAX VALUATION CONTRACT	90.75	37,428.35	45,000.00	83.17	(7,571.65)
COMMISSION FEES-CHAMBERS CO	0.00	253.56	15,000.00	1.69	(14,746.44)
SPRAYING CONTRACT	22,624.00	39,164.00	75,000.00	52.22	(35,836.00)
<b>TOTAL CONTRACT &amp; OUTSIDE SERVIC</b>	<b>60,808.69</b>	<b>429,439.59</b>	<b>774,000.00</b>	<b>55.48</b>	<b>(344,560.41)</b>
<b>SUNDRY EXPENSES</b>					
DUES & PUBLICATIONS	1,489.12	4,383.27	2,000.00	219.16	2,383.27
MISCELLANEOUS EXPENSE	133.41	7,974.41	12,000.00	66.45	(4,025.59)
LICENSES	0.00	465.29	500.00	93.06	(34.71)
SCHOOLING EXPENSES	352.60	578.60	3,000.00	19.29	(2,421.40)
TRAVEL EXPENSE	0.00	256.35	3,000.00	8.55	(2,743.65)
<b>TOTAL SUNDRY EXPENSES</b>	<b>1,975.13</b>	<b>13,657.92</b>	<b>20,500.00</b>	<b>66.62</b>	<b>(6,842.08)</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	2,000.00	5,000.00	40.00	(3,000.00)
MACHINES, TOOLS & EQUIPMENT	0.00	157,239.18	146,450.00	107.37	10,789.18
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)
CONTRIBUTION - TXDOT BRIDGE	104,569.02	162,378.02	1,200,000.00	13.53	(1,037,621.98)
<b>TOTAL CAPITAL EXPENSES</b>	<b>104,569.02</b>	<b>321,617.20</b>	<b>1,641,450.00</b>	<b>19.59</b>	<b>(1,319,832.80)</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>440,913.99</b>	<b>3,252,123.38</b>	<b>5,828,300.00</b>	<b>55.80</b>	<b>(2,576,176.62)</b>

FOR MANAGEMENT PURPOSES ONLY

**TBCD GENERAL FUND  
INCOME STATEMENT  
COMPARED WITH BUDGET  
FOR THE NINE MONTHS ENDING JUNE 30, 2024**

	<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>	\$ (378,197.34)	\$ 1,207,228.46	\$ (600,000.00)	(201.20)	1,807,228.46



TRINITY BAY CONSERVATION DISTRICT

CHAMBERS COUNTY TAX COLLECTIONS

GENERAL FUND

6/30/2024

851

MONTHLY		TAX	P & I	TOTAL
DELINQUENT	13048	\$4,354.25	\$1,893.59	\$6,247.84
CURRENT	13047	\$34,215.58	\$4,504.50	\$38,720.08
OTHER FEES/OVERPAYMENTS				\$17.38
<b>TOTAL</b>		<b>\$38,569.83</b>	<b>\$6,398.09</b>	<b>\$44,950.54</b>

YEAR		TAX	P & I	TOTAL
DELINQUENT	13048	\$46,608.83	\$24,408.69	\$71,017.52
CURRENT	13047	\$4,014,108.09	\$28,617.20	\$4,042,725.29
OTHER FEES/OVERPAYMENTS				\$311.07
<b>TOTAL</b>		<b>\$4,060,716.92</b>	<b>\$53,025.89</b>	<b>\$4,113,431.74</b>

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

\$4,200,025.51
\$4,113,431.74
97.94%

**TRINITY BAY CONSERVATION DISTRICT**

**JEFFERSON COUNTY TAX COLLECTIONS**

**GENERAL FUND**

**6/30/2024**

**852**

<b>MONTHLY</b>		<b>TAX</b>	<b>P &amp; I</b>	<b>TOTAL</b>
DELINQUENT	13048	\$0.00	\$0.00	\$0.00
CURRENT	13047	\$312.33	\$40.60	\$352.93
<b>TOTAL</b>		<b>\$312.33</b>	<b>\$40.60</b>	<b>\$352.93</b>

<b>YEAR</b>		<b>TAX</b>	<b>P &amp; I</b>	<b>TOTAL</b>
DELINQUENT	13048	\$27.95	\$17.54	\$45.49
CURRENT	13047	\$24,987.70	\$419.82	\$25,407.52
<b>TOTAL</b>		<b>\$25,015.65</b>	<b>\$437.36</b>	<b>\$25,453.01</b>

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

<b>\$26,686.95</b>
<b>\$25,453.01</b>
<b>95.38%</b>

**TBCD WATER & SEWER FUND  
BALANCE SHEET  
JUNE 30, 2024**

**ASSETS**

**CURRENT ASSETS**

CASH - COMMON AP ACCT	\$ 41,353.57	
CASH - COMMON PAYROLL ACCT	12,361.99	
CASH-W&S FUND (15001792)	478,017.72	
CASH-METER DEPOSIT(15001806)	57,752.82	
PETTY CASH-REVENUE FUND	800.00	
TRANSFER-SSB PAYROLL ACCOUN	(15.30)	
CERT OF DEPOSIT-METER #7080284	899,861.46	
CERT OF DEPOSIT-W&S #7080283	737.45	
ACCOUNTS RECEIVABLE - TRADE	829,543.34	
A/R-OTHER-UTILITY	19,409.96	
A/R-OTHER-METER	(200.00)	
UNBILLED EARNED REVENUE	216,273.97	
ALLOWANCE FOR BAD DEBTS	(94,007.53)	
AD - INFRASTRUCTURE	(24,772,527.84)	
INTERFUND RECEIVABLE	9,292.26	
DUE TO/ FROM GENERAL FUND	67,858.88	
DUETO/FROM CONSTRUCTION FUN	1,002.00	
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<b>TOTAL CURRENT ASSETS</b>		<b>(22,232,485.25)</b>

**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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<b>TOTAL PROPERTY AND EQUIPMENT</b>		<b>51,458,163.77</b>

**OTHER ASSETS**

INVENTORY - WATER	50,335.28	
INVENTORY - SEWER	49,372.36	
PREPAID EXPENSES	220,442.60	
DEFERRED OUTFLOWS-PENSION	518,929.00	
	<hr/>	
<b>TOTAL OTHER ASSETS</b>		<b>839,079.24</b>
		<hr/>
<b>TOTAL ASSETS</b>	<b>\$</b>	<b>30,064,757.76</b>
		<hr/> <hr/>

**LIABILITIES AND CAPITAL**

**CURRENT LIABILITIES**

DUE TO PAYROLL	\$ 283.05	
CHECK AMOUNT	102,969.38	
PAYABLE TO TCEQ	12,742.66	
	<hr/>	
<b>TOTAL CURRENT LIABILITIES</b>		<b>115,995.09</b>

**TBCD WATER & SEWER FUND  
BALANCE SHEET  
JUNE 30, 2024**

**LONG-TERM LIABILITIES**

N/P FIRST NTL - ASSET #0737	64,856.78
N/P FIRST NTL - ASSET #0738	64,856.78
RIGHT-OF-USE- LEASE LIABILITY	16,425.98
SBITA LIABILITY	43,894.95
METER DEPOSIT LIABILITY	915,264.00
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**


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**1,953,033.89**

**TOTAL LIABILITIES**


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**2,069,028.98**

**CAPITAL**

FUND BALANCE-UNRESERVED	777,391.73
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	108,605.01

**TOTAL CAPITAL**


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**27,995,728.78**

**TOTAL LIABILITIES & CAPITAL**


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**\$ 30,064,757.76**

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**TBCD WATER & SEWER FUND  
INCOME STATEMENT  
COMPARED WITH BUDGET  
FOR THE NINE MONTHS ENDING JUNE 30, 2024**

	Current Month Actual	Year to Date Actual	Total Annual Budget	% Used	Remaining Budget
<b>REVENUES</b>					
WATER SALES	\$ 177,572.35	\$ 1,593,562.03	\$ 2,230,000.00	71.46	636,437.97
SEWER SALES	85,979.34	743,208.25	1,335,000.00	55.67	591,791.75
PENALTY INCOME	18,008.31	152,494.23	165,000.00	92.42	12,505.77
RECONNECT FEES	4,489.34	29,871.30	50,100.00	59.62	20,228.70
BULK WATER SALES	1,457.20	50,506.30	50,000.00	101.01	(506.30)
TAPPING FEES-WATER	8,700.00	150,550.00	230,000.00	65.46	79,450.00
TAPPING FEES-SEWER	37,750.00	424,275.00	460,000.00	92.23	35,725.00
RENTAL INCOME	1,000.00	3,797.50	5,600.00	67.81	1,802.50
MATERIALS & ENGINEERING REIM	1,345.00	53,655.40	200,000.00	26.83	146,344.60
TRANSFER IN FACILITY LEASE	0.00	0.00	98,700.00	0.00	98,700.00
OTHER REVENUES	1,916.45	21,488.32	25,000.00	85.95	3,511.68
GRANT REVENUE	0.00	5,792.55	0.00	0.00	(5,792.55)
INTEREST INCOME	2,364.55	18,520.12	6,200.00	298.71	(12,320.12)
MISCELLANEOUS INCOME	22,913.74	33,224.17	50,000.00	66.45	16,775.83
WATER CAPITAL IMPROVEMENT FEE	307,073.68	2,754,787.39	3,273,708.00	84.15	518,920.61
SALE OF ASSETS	0.00	11,575.00	50,000.00	23.15	38,425.00
<b>TOTAL REVENUES</b>	<b>670,569.96</b>	<b>6,047,307.56</b>	<b>8,229,308.00</b>	<b>73.49</b>	<b>2,182,000.44</b>
<b>EXPENSES</b>					
<b>PERSONNEL COSTS</b>					
SALARIES	108,248.06	1,117,186.22	1,400,000.00	79.80	282,813.78
OVERTIME	6,328.48	122,941.07	100,000.00	122.94	(22,941.07)
VEHICLE ALLOWANCE	900.00	9,000.00	14,000.00	64.29	5,000.00
STAFFIN AGENCY-TEMPS	15,490.13	139,046.08	180,000.00	77.25	40,953.92
FICA S.S TAX EXPENSE	8,690.45	94,139.19	112,000.00	84.05	17,860.81
INSURANCE-MEDICAL	35,265.08	298,969.20	390,000.00	76.66	91,030.80
UNEMPLOYMENT TAX	2,343.12	2,723.80	500.00	544.76	(2,223.80)
WORKER'S COMPENSATION INS.	0.00	0.00	10,000.00	0.00	10,000.00
TCDRS RETIREMENT EXPENSE	18,116.43	196,882.02	250,000.00	78.75	53,117.98
UNIFORM EXPENSE	594.01	4,782.69	10,000.00	47.83	5,217.31
<b>TOTAL PERSONNEL COSTS</b>	<b>195,975.76</b>	<b>1,985,670.27</b>	<b>2,466,500.00</b>	<b>80.51</b>	<b>480,829.73</b>
<b>SUPPLIES</b>					
GENERAL SUPPLIES	227.01	1,377.73	8,000.00	17.22	6,622.27
OFFICE SUPPLIES	1,262.07	10,578.35	14,000.00	75.56	3,421.65
POSTAGE	78.89	656.27	500.00	131.25	(156.27)
FUEL & OIL	7,425.90	75,066.61	120,000.00	62.56	44,933.39
TIRES	0.00	1,702.67	10,000.00	17.03	8,297.33

FOR MANAGEMENT PURPOSES ONLY

**TBCD WATER & SEWER FUND  
INCOME STATEMENT  
COMPARED WITH BUDGET  
FOR THE NINE MONTHS ENDING JUNE 30, 2024**

	Current Month Actual	Year to Date Actual	Total Annual Budget	% Used	Remaining Budget
SMALL TOOLS	1,546.44	12,187.72	12,000.00	101.56	(187.72)
PLANT SUPPLIES	1,499.89	14,566.92	3,000.00	485.56	(11,566.92)
SAFETY-GLOVES,BOOTS,GLASSES	403.39	8,079.73	12,000.00	67.33	3,920.27
CHEMICALS	23,678.93	417,782.68	511,000.00	81.76	93,217.32
MATERIALS & SUPPLIES	10,461.58	145,827.40	250,000.00	58.33	104,172.60
<b>TOTAL SUPPLIES</b>	<b>46,584.10</b>	<b>687,826.08</b>	<b>940,500.00</b>	<b>73.13</b>	<b>252,673.92</b>
<b>REPAIRS &amp; MAINTENANCE</b>					
COMPUTER EXPENSE & REPAIRS	69.50	1,127.46	10,000.00	11.27	8,872.54
OFFICE EQUIP. EXPENSE & REPAIR	117.30	903.23	5,000.00	18.06	4,096.77
HEAVY EQUIPMENT REPAIR & MAINT	4,289.14	18,821.50	35,000.00	53.78	16,178.50
VEHICLE REPAIR & MAINTENANCE	751.31	39,404.97	30,000.00	131.35	(9,404.97)
<b>TOTAL REPAIRS &amp; MAINTENANCE</b>	<b>5,227.25</b>	<b>60,257.16</b>	<b>80,000.00</b>	<b>75.32</b>	<b>19,742.84</b>
<b>MAINTENANCE OF PLANTS/BLDGS</b>					
OFFICE BLDG. REPAIR & MAINT	123.45	5,017.09	7,000.00	71.67	1,982.91
SHOP BLDG. REPAIR & MAINT	0.00	1,206.66	1,000.00	120.67	(206.66)
MAINT.-PLANTS, LINES, UTILITES	4,524.46	131,973.44	200,000.00	65.99	68,026.56
<b>TOTAL MAINTENANCE OF PLANTS/BL</b>	<b>4,647.91</b>	<b>138,197.19</b>	<b>208,000.00</b>	<b>66.44</b>	<b>69,802.81</b>
<b>PROFESSIONAL FEES</b>					
AUDIT EXPENSE	0.00	18,875.00	20,000.00	94.38	1,125.00
LEGAL & PROFESSIONAL FEES	795.00	6,473.75	30,000.00	21.58	23,526.25
OUTSIDE ENGINEERING SERVICES	22,973.60	181,996.55	80,000.00	227.50	(101,996.55)
MEDICAL & DRUG TESTING	70.00	4,090.64	1,000.00	409.06	(3,090.64)
<b>TOTAL PROFESSIONAL FEES</b>	<b>23,838.60</b>	<b>211,435.94</b>	<b>131,000.00</b>	<b>161.40</b>	<b>(80,435.94)</b>
<b>UTILITIES</b>					
TELEPHONE EXPENSE	3,995.63	24,377.04	37,000.00	65.88	12,622.96
UTILITES	17,249.72	174,760.79	270,000.00	64.73	95,239.21
<b>TOTAL UTILITIES</b>	<b>21,245.35</b>	<b>199,137.83</b>	<b>307,000.00</b>	<b>64.87</b>	<b>107,862.17</b>
<b>CONTRACT &amp; OUTSIDE SERVICES</b>					
PUBLIC NOTICES	92.00	1,188.60	5,000.00	23.77	3,811.40
RECORDING FEES	60.00	974.00	1,000.00	97.40	26.00
BOND & INSURANCE PREMIUMS	214.00	2,086.00	180,000.00	1.16	177,914.00
CONTRACT SERVICES	17,470.05	168,835.74	185,000.00	91.26	16,164.26

FOR MANAGEMENT PURPOSES ONLY

**TBCD WATER & SEWER FUND  
INCOME STATEMENT  
COMPARED WITH BUDGET  
FOR THE NINE MONTHS ENDING JUNE 30, 2024**

	Current Month Actual	Year to Date Actual	Total Annual Budget	% Used	Remaining Budget
EQUIPMENT RENTAL	0.00	9,261.73	20,000.00	46.31	10,738.27
EQUIPMENT LEASE EXPENSE	0.00	0.00	37,800.00	0.00	37,800.00
EQUIPMENT INTEREST LEASE EXP	580.10	5,536.98	0.00	0.00	(5,536.98)
FREIGHT & TRUCK HIRE	0.00	0.00	1,000.00	0.00	1,000.00
EFFLUENT ANALYSIS	3,913.00	27,658.48	40,000.00	69.15	12,341.52
PERMITS	0.00	37,544.96	65,708.00	57.14	28,163.04
WATER COSTS	19,800.00	224,050.36	245,000.00	91.45	20,949.64
SEWAGE DISPOSAL	0.00	35,709.45	10,000.00	357.09	(25,709.45)
WATER ANALYSIS	831.00	3,615.38	5,000.00	72.31	1,384.62
<b>TOTAL CONTRACT &amp; OUTSIDE SERVIC</b>	<b>42,960.15</b>	<b>516,461.68</b>	<b>795,508.00</b>	<b>64.92</b>	<b>279,046.32</b>
<b>SUNDRY</b>					
DUES & PUBLICATIONS	1,489.12	5,447.74	4,000.00	136.19	(1,447.74)
MISCELLANEOUS EXPENSE	548.00	11,692.54	18,000.00	64.96	6,307.46
A/R CLEARING-CUSTOMER NSF CHG.	(353.38)	1,623.56	(4,000.00)	(40.59)	(5,623.56)
LICENSES	97.00	469.05	2,000.00	23.45	1,530.95
SCHOOLING EXPENSE	349.99	2,345.98	3,000.00	78.20	654.02
TRAVEL EXPENSE	34.00	3,077.79	5,000.00	61.56	1,922.21
<b>TOTAL SUNDRY</b>	<b>2,164.73</b>	<b>24,656.66</b>	<b>28,000.00</b>	<b>88.06</b>	<b>3,343.34</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	86,281.79	200,000.00	43.14	113,718.21
COMPUTERS, HARDWARE & SOFTWARE	0.00	0.00	40,500.00	0.00	40,500.00
UTILITIES, LINES & PLANTS	201,343.05	1,294,168.18	2,000,000.00	64.71	705,831.82
<b>TOTAL CAPITAL EXPENSES</b>	<b>201,343.05</b>	<b>1,380,449.97</b>	<b>2,291,500.00</b>	<b>60.24</b>	<b>911,050.03</b>
<b>OTHER</b>					
FUNDS TRANSFER-REV. BOND DEBT	78,681.00	734,281.00	981,300.00	74.83	247,019.00
<b>TOTAL OTHER</b>	<b>78,681.00</b>	<b>734,281.00</b>	<b>981,300.00</b>	<b>74.83</b>	<b>247,019.00</b>
<b>TOTAL EXPENSES</b>	<b>622,667.90</b>	<b>5,938,373.78</b>	<b>8,229,308.00</b>	<b>72.16</b>	<b>2,290,934.22</b>

FOR MANAGEMENT PURPOSES ONLY

**TBCD WATER & SEWER FUND  
 INCOME STATEMENT  
 COMPARED WITH BUDGET  
 FOR THE NINE MONTHS ENDING JUNE 30, 2024**

	<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>47,902.06</u>	\$ <u>108,933.78</u>	\$ <u>0.00</u>	0.00	<u>(108,933.78)</u>



**WATER & SEWER**  
**Open Invoices**  
**6/30/2024**

<b>Name</b>	<b>Invoice Number</b>	<b>Invoice Amount</b>	<b>Invoice Date</b>	<b>Payments</b>	<b>BALANCE DUE</b>
Caleb Bourgeois Fire Hydrant Replacement due to Vehicle Accident	2023-07	8,220.37	4/12/2023	0.00	<b>8,220.37</b>
Emigdio Banda Damaged Water Meter Replaced - 5718 Hwy 61	2023-25	247.41	7/24/2023	0.00	<b>247.41</b>
Luke Dorman Damaged Water Line Repaired - Vacant Lot FM1663 across from 415 FM1663	2024-003	2,233.55	10/26/2023	0.00	<b>2,233.55</b>
BMG Aviation LLC Damaged Water Line & Sanitary Sewer FM - 484 Airport Road	2024-007	437.53	2/1/2024	0.00	<b>437.53</b>
BDG Trees Damaged Lift Station - 18780 County Line Road	2024-009	331.00	4/2/2024	0.00	<b>331.00</b>
Chester Humphrey Damaged Water Meter - 1937 Eagle Ferry Road	2024-010	279.57	4/2/2024	0.00	<b>279.57</b>
George Janes Damaged Water Service to Meter - 204 Watie Road	2024-011	390.25	4/17/2024	0.00	<b>390.25</b>
Thomas Kade Homes Damaged Yoke - 114 Alder Loop	2024-014	153.73	4/24/2024	0.00	<b>153.73</b>
DR Horton Relocate Meter - 134 Alder Loop	2024-015	625.00	5/15/2024	0.00	<b>625.00</b>
Hannah Cody Replaced Broken Meter Lock & Curb Stop - 102 Alder Loop	2024-016	416.45	6/11/2024	0.00	<b>416.45</b>
Alaina Clement Replaced Grinder Control Panel - 106 Meneley Rd	2024-017	1,500.00	6/26/2024	0.00	<b>1,500.00</b>
<b>TOTALS</b>		<b>14,834.86</b>		<b>0.00</b>	<b>14,834.86</b>