

TRINITY BAY CONSERVATION DISTRICT
3/31/25
SUMMARY OF FINANCIALS

MONTHLY FINANCIAL TRANSACTIONS: MARCH 2025

GENERAL FUND **REVENUE REALIZED: \$314,507.99** **EXPENDITURES: \$473,307.66**

50% INTO FISCAL YEAR – EXPENDED 37.11% OF FISCAL BUDGET

WATER & SEWER FUND **REVENUE REALIZED: \$636,372.86** **EXPENDITURES: \$613,924.98**

50% INTO FISCAL YEAR – EXPENDED 42.93% OF FISCAL BUDGET

FUND BALANCES MARCH 2025: \$10,209,295.80

TAX REPORTS: MARCH 2025

CHAMBERS COUNTY: MARCH 2025 Collections \$267,111.64

Percentage of Levy Collected – 91.55%

MARCH 2024 Collections \$85,226.43

Percentage of Levy Collected – 93.82%

JEFFERSON COUNTY: MARCH 2025 Collections \$4,770.71

Percentage of Levy Collected – 93.08%

MARCH 2024 Collections \$729.56

Percentage of Levy Collected – 74.01%

ACCOUNTS RECEIVABLE:

Accounts Receivable for MARCH 2025 \$26,321.30
(THIS DOES NOT INCLUDE WATER & SEWER BILLS)

ACCOUNTS PAYABLE:

UNPAID ACCOUNTS PAYABLE: \$TBD

ACCOUNTS PAYABLE FOR THE MONTH: \$480,775.35

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
3/31/25

| BANK NAME | ACCOUNT NAME | AMOUNT | |
|------------------------------|------------------------------|---------------|----------------------|
| ANB | GENERAL FUND VALOREM TAX | 3,043,352.61 | RESTRICTED |
| ANB | DISASTER RESERVE FUND CD | 2,534,204.17 | |
| ANB | DRAINAGE CONSTRUCTION FUND | 31,422.26 | |
| ANB | PAYROLL ACCOUNT | 72,274.45 | |
| ANB | ACCOUNTS PAYABLE FUND | 375,589.85 | |
| ANB | WATER/SEWER OPERATING FUND | 741,488.63 | |
| ANB | WATER/SEWER RESERVE CD | 748.43 | |
| ANB | METER DEPOSIT OPERATING FUND | 71,627.72 | |
| ANB | METER DEPOSIT RESERVE CD | 913,262.35 | 904,306.00 |
| | | | RESTRICTED |
| ANB | 2012 UTILITY I&S FUND | 21,543.94 | RESTRICTED |
| ANB | 2012 UTILITY I&S FUND CD | 513,038.58 | RESTRICTED |
| ANB | 2012 UTILITY RESERVE FUND CD | 786,600.00 | RESTRICTED |
| ANB | 2014 PROJECT I&S FUND | 9,051.02 | RESTRICTED |
| ANB | 2014 PROJECT I&S FUND CD | 111,289.79 | RESTRICTED |
| ANB | 2014 PROJECT RESERVE FUND CD | 195,700.00 | RESTRICTED |
| ANB | WATER CONSTRUCTION FUND | 788,102.00 | |
| TOTAL THIS REPORT | | \$ | 10,209,295.80 |
| TOTAL BOND RESTRICTED | | \$ | 1,637,223.33 |
| TOTAL OPERATING FUNDS | | \$ | 8,572,072.47 |

**TBCD GENERAL FUND
BALANCE SHEET
MARCH 31, 2025**

ASSETS

CURRENT ASSETS

| | | |
|------------------------------|----|--------------|
| CASH-GENERAL FUND (15001849) | \$ | 2,994,384.76 |
| CASH-PAYROLL(15001784) | | 1,525.82 |
| CASH-A/P (15001776) | | 1,766.57 |
| CASH - COMMON AP ACCT | | 42,794.83 |
| CASH - COMMON PAYROLL ACCT | | 13,853.17 |
| PETTY CASH-GENERAL FUND | | 100.00 |
| CERT OF DEPOSIT-#7080281 | | 2,534,204.17 |
| CURRENT LEVY TAX RECEIVABLE | | 116,018.35 |
| DELINQUENT TAX RECEIVABLE | | 341,086.12 |
| RESERVE FOR UNCOLLECTIBLE TA | | (137,131.34) |
| OTHER RECEIVABLES | | 10,969.24 |
| DUE FROM TAX ASSESSOR COLLEC | | 13,790.41 |
| DUE FROM REVENUE FUND | | (32,388.35) |
| PREPAID EXPENSES | | 241,110.63 |
| RIGHT-OF-USE LEASE LIABILITY | | (16,425.98) |

TOTAL CURRENT ASSETS

6,125,658.40

PROPERTY AND EQUIPMENT

| | |
|-------------------------------|-----------------|
| MACHINERY & EQUIPMENT | 4,132,504.70 |
| DRAINAGE PROJECTS | 6,037,621.39 |
| ASSET HELD UNDER CAPITAL LEAS | 1,752,066.00 |
| VEHICLES | 896,470.40 |
| LAND-EASEMENTS DRAINAGE SYS | 681,332.65 |
| OFFICE EQUIPMENT MAPS | 24,691.50 |
| BRIDGES | 7,063,678.41 |
| OFFICE EQUIPMENT-ADMIN | 152,443.18 |
| ACCUMULATED AMORTIZATION | (2,989.78) |
| RIGHT-OF-USE ASSET | 18,138.32 |
| SBITA ASSET | 54,853.04 |
| SBITA ACCUMULATED AMORTIZAT | (12,189.56) |
| ACCUMULATED DEPRECIATION | (10,353,114.96) |

TOTAL PROPERTY AND EQUIPMENT

10,445,505.29

OTHER ASSETS

| | |
|-----------------------|-----------|
| AMOUNT TO BE PROVIDED | 77,594.94 |
|-----------------------|-----------|

TOTAL OTHER ASSETS

77,594.94

TOTAL ASSETS

\$ 16,648,758.63

LIABILITIES AND CAPITAL

CURRENT LIABILITIES

| | | |
|------------------------------|----|-------------|
| CHECK AMOUNT | \$ | 28,552.22 |
| DUE TO/FROM REVENUE FUND | | 49,604.74 |
| DUE TO/FROM DRAINAGE CONS FU | | (31,422.82) |

TOTAL CURRENT LIABILITIES

46,734.14

LONG-TERM LIABILITIES

| | |
|-----------------|-----------|
| SBITA LIABILITY | 43,894.95 |
|-----------------|-----------|

UNAUDITED - FOR MANAGEMENT PURPOSES ONLY

**TBCD GENERAL FUND
BALANCE SHEET
MARCH 31, 2025**

| | | |
|--|---------------------|---------------------------------------|
| DEFERRED TAX REVENUE | 299,498.61 | |
| COMPENSATED ABSENCES PAYABL | <u>77,594.94</u> | |
| TOTAL LONG-TERM LIABILITIES | | <u>420,988.50</u> |
| TOTAL LIABILITIES | | 467,722.64 |
| CAPITAL | | |
| FUND BALANCE-UNRESERVED | 3,708,561.92 | |
| INVESTMENT IN FIXED ASSETS | 10,385,184.36 | |
| NET INCOME | <u>2,087,289.71</u> | |
| TOTAL CAPITAL | | <u>16,181,035.99</u> |
| TOTAL LIABILITIES & CAPITAL | | \$ <u><u>16,648,758.63</u></u> |

**TBCD GENERAL FUND
INCOME STATEMENT
COMPARED WITH BUDGET
FOR THE SIX MONTHS ENDING MARCH 31, 2025**

| | Current Month Actual | Year to Date Actual | Total Annual Budget | % Used | Remaining Budget |
|-------------------------------|-------------------------|------------------------|------------------------|--------------|-----------------------|
| REVENUES | | | | | |
| TAXES REVENUE | \$ 261,062.68 | \$ 4,012,898.03 | \$ 4,427,675.00 | 90.63 | (414,776.97) |
| TAXES PENALTY & INTEREST | 10,828.17 | 65,114.35 | 90,000.00 | 72.35 | (24,885.65) |
| GRANT REVENUE | 0.00 | 0.00 | 400,000.00 | 0.00 | (400,000.00) |
| INTEREST INCOME | 9,479.64 | 40,159.78 | 65,000.00 | 61.78 | (24,840.22) |
| MISCELLANEOUS INCOME | 0.00 | 992.58 | 30,000.00 | 3.31 | (29,007.42) |
| SUBDIVISION REVIEW FEES | 0.00 | 0.00 | 400.00 | 0.00 | (400.00) |
| GATES, PIPES, BRIDGES INCOME | 13,682.50 | 24,091.38 | 80,000.00 | 30.11 | (55,908.62) |
| CAPITAL CONTRIBUTION/RESERVES | 0.00 | 0.00 | 400,000.00 | 0.00 | (400,000.00) |
| SALE OF ASSETS | 19,455.00 | 19,455.00 | 100,000.00 | 19.46 | (80,545.00) |
| TOTAL REVENUES | 314,507.99 | 4,162,711.12 | 5,593,075.00 | 74.43 | (1,430,363.88) |
| EXPENSES | | | | | |
| PERSONNEL COSTS | | | | | |
| SALARIES-DRAINAGE | 165,337.35 | 675,696.70 | 1,430,000.00 | 47.25 | (754,303.30) |
| OVERTIME | 3,148.28 | 8,694.80 | 15,000.00 | 57.97 | (6,305.20) |
| VEHICLE ALLOWANCE | 3,750.00 | 15,650.00 | 30,000.00 | 52.17 | (14,350.00) |
| STAFFING AGENCY-TEMPS | 10,662.40 | 56,263.55 | 175,000.00 | 32.15 | (118,736.45) |
| FICA S.S. TAX EXPENSE | 13,066.99 | 53,124.24 | 105,000.00 | 50.59 | (51,875.76) |
| INSURANCE-MEDICAL | 35,422.48 | 212,606.14 | 400,000.00 | 53.15 | (187,393.86) |
| UNEMPLOYMENT TAX EXPENSE | 142.91 | 2,575.34 | 5,000.00 | 51.51 | (2,424.66) |
| WORKERS' COMPENSATION INS. | 0.00 | 0.00 | 5,000.00 | 0.00 | (5,000.00) |
| TCDRS RETIREMENT EXPENSE | 18,287.11 | 109,281.28 | 230,000.00 | 47.51 | (120,718.72) |
| UNIFORMS EXPENSE | 827.56 | 4,568.55 | 7,500.00 | 60.91 | (2,931.45) |
| TOTAL PERSONNEL COSTS | 250,645.08 | 1,138,460.60 | 2,402,500.00 | 47.39 | (1,264,039.40) |
| SUPPLIES | | | | | |
| GENERAL SUPPLIES | 483.60 | 1,273.53 | 2,000.00 | 63.68 | (726.47) |
| OFFICE SUPPLIES | 2,011.18 | 6,264.16 | 11,000.00 | 56.95 | (4,735.84) |
| POSTAGE | 220.48 | 467.77 | 700.00 | 66.82 | (232.23) |
| SHOP SUPPLIES | 1,252.85 | 3,154.12 | 3,000.00 | 105.14 | 154.12 |
| FUEL & OIL | 9,757.95 | 60,021.80 | 200,000.00 | 30.01 | (139,978.20) |
| TIRES | 721.18 | 6,322.90 | 10,000.00 | 63.23 | (3,677.10) |
| SMALL TOOLS | 801.61 | 6,299.39 | 15,000.00 | 42.00 | (8,700.61) |
| SAFETY-GLOVES, BOOTS, GLASSES | 334.28 | 3,318.56 | 10,000.00 | 33.19 | (6,681.44) |
| CHEMICALS | 0.00 | 23,147.15 | 100,000.00 | 23.15 | (76,852.85) |
| MATERIALS & SUPPLIES | 2,988.77 | 55,119.31 | 100,000.00 | 55.12 | (44,880.69) |
| WELDING SUPPLIES | 1,080.00 | 2,740.35 | 6,000.00 | 45.67 | (3,259.65) |
| TOTAL SUPPLIES | 19,651.90 | 168,129.04 | 457,700.00 | 36.73 | (289,570.96) |

FOR MANAGEMENT PURPOSES ONLY

TBCD GENERAL FUND
INCOME STATEMENT
COMPARED WITH BUDGET
FOR THE SIX MONTHS ENDING MARCH 31, 2025

| | Current Month Actual | Year to Date Actual | Total Annual Budget | % Used | Remaining Budget |
|--|-------------------------|------------------------|------------------------|---------------|---------------------|
| REPAIRS & MAINTENANCE | | | | | |
| COMPUTER EXPENSE & REPAIR | 0.00 | 634.59 | 10,000.00 | 6.35 | (9,365.41) |
| COPY MACHINE EXPENSE & REPAIR | 0.00 | 0.00 | 500.00 | 0.00 | (500.00) |
| OFFICE EQUIP. EXPENSE & REPAIR | 117.30 | 1,059.50 | 1,000.00 | 105.95 | 59.50 |
| HEAVY EQUIPMENT REPAIR & MAINT | 50,055.52 | 134,169.52 | 200,000.00 | 67.08 | (65,830.48) |
| SHOP EQUIP. REPAIR & MAINT | 0.00 | 0.00 | 3,000.00 | 0.00 | (3,000.00) |
| TIRE REPAIR | 315.35 | 922.09 | 3,000.00 | 30.74 | (2,077.91) |
| VEHICLE REPAIR & MAINTENANCE | 1,332.01 | 20,207.18 | 60,000.00 | 33.68 | (39,792.82) |
| MOWING EQUIP. REPAIR & MAINT. | 82.66 | 1,620.30 | 3,000.00 | 54.01 | (1,379.70) |
| GATE/PIPE/BRIDGE REPAIR/MAINT. | 411.49 | 49,053.25 | 120,000.00 | 40.88 | (70,946.75) |
| TOTAL REPAIRS & MAINTENANCE | 52,314.33 | 207,666.43 | 400,500.00 | 51.85 | (192,833.57) |
| MAINTENANCE OF PLANTS/BLDGS | | | | | |
| OFFICE BLDG. REPAIR & MAINT | 0.00 | 3,500.52 | 6,000.00 | 58.34 | (2,499.48) |
| SHOP BLDG. REPAIR & MAINT | 22.45 | 16,413.74 | 3,400.00 | 482.76 | 13,013.74 |
| TOTAL PLANT/BLDG MAINTENANCE | 22.45 | 19,914.26 | 9,400.00 | 211.85 | 10,514.26 |
| PROFESSIONAL FEES | | | | | |
| AUDIT EXPENSE | 0.00 | 19,800.00 | 22,000.00 | 90.00 | (2,200.00) |
| LEGAL & PROFESSIONAL FEES | 852.65 | 4,787.65 | 15,000.00 | 31.92 | (10,212.35) |
| OUTSIDE ENGINEERING SERVICES | 0.00 | 0.00 | 150,000.00 | 0.00 | (150,000.00) |
| MEDICAL & DRUG TESTING | 0.00 | 70.00 | 1,000.00 | 7.00 | (930.00) |
| ELECTION EXPENSE | 0.00 | 0.00 | 7,900.00 | 0.00 | (7,900.00) |
| TOTAL PROFESSIONAL FEES | 852.65 | 24,657.65 | 195,900.00 | 12.59 | (171,242.35) |
| UTILITIES | | | | | |
| TELEPHONE EXPENSES | 537.47 | 4,869.53 | 16,000.00 | 30.43 | (11,130.47) |
| UTILITIES | 1,707.17 | 8,659.26 | 18,000.00 | 48.11 | (9,340.74) |
| TOTAL UTILITIES | 2,244.64 | 13,528.79 | 34,000.00 | 39.79 | (20,471.21) |
| CONTRACT & OUTSIDE SERVICES | | | | | |
| PUBLIC NOTICES | 0.00 | 763.00 | 2,000.00 | 38.15 | (1,237.00) |
| RECORDING FEES | 0.00 | 161.18 | 500.00 | 32.24 | (338.82) |
| BOND & INSURANCE PREMIUMS | 0.00 | 10.42 | 240,000.00 | 0.00 | (239,989.58) |
| CONTRACT SERVICES | 5,760.01 | 26,522.17 | 70,000.00 | 37.89 | (43,477.83) |
| EQUIPMENT RENTAL | 132.16 | 660.80 | 10,000.00 | 6.61 | (9,339.20) |
| EQUIPMENT LEASE | 28,631.95 | 171,769.77 | 360,000.00 | 47.71 | (188,230.23) |
| CAPITAL LEASE INTEREST | 4,806.44 | 25,760.87 | 45,000.00 | 57.25 | (19,239.13) |
| FREIGHT & TRUCK HIRE | 0.00 | 1,800.00 | 1,500.00 | 120.00 | 300.00 |
| TAX VALUATION CONTRACT | 63.88 | 19,461.36 | 58,000.00 | 33.55 | (38,538.64) |

FOR MANAGEMENT PURPOSES ONLY

TBCD GENERAL FUND
INCOME STATEMENT
COMPARED WITH BUDGET
FOR THE SIX MONTHS ENDING MARCH 31, 2025

| | Current Month Actual | Year to Date Actual | Total Annual Budget | % Used | Remaining Budget |
|--|-------------------------|------------------------|------------------------|--------------|-----------------------|
| COMMISSION FEES-CHAMBERS CO | 0.00 | 0.00 | 15,000.00 | 0.00 | (15,000.00) |
| SPRAYING CONTRACT | 0.00 | 8,604.00 | 75,000.00 | 11.47 | (66,396.00) |
| TOTAL CONTRACT & OUTSIDE SERVIC | 39,394.44 | 255,513.57 | 877,000.00 | 29.13 | (621,486.43) |
| SUNDRY EXPENSES | | | | | |
| DUES & PUBLICATIONS | 300.56 | 2,142.15 | 3,500.00 | 61.20 | (1,357.85) |
| MISCELLANEOUS EXPENSE | 441.06 | 8,288.05 | 12,000.00 | 69.07 | (3,711.95) |
| LICENSES | 75.00 | 426.94 | 700.00 | 60.99 | (273.06) |
| SCHOOLING EXPENSES | 0.00 | 178.08 | 3,000.00 | 5.94 | (2,821.92) |
| TRAVEL EXPENSE | 0.00 | 340.71 | 3,000.00 | 11.36 | (2,659.29) |
| TOTAL SUNDRY EXPENSES | 816.62 | 11,375.93 | 22,200.00 | 51.24 | (10,824.07) |
| 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 | 98,074.52 | 98,074.52 | 100,175.00 | 97.90 | (2,100.48) |
| MOTOR VEHICLES | 0.00 | 124,718.54 | 180,000.00 | 69.29 | (55,281.46) |
| COMPUTERS-HARDWARE & SOFTWARE | 0.00 | 0.00 | 10,000.00 | 0.00 | (10,000.00) |
| CONTRIBUTION - TXDOT BRIDGE | 9,291.03 | 13,382.08 | 800,000.00 | 1.67 | (786,617.92) |
| TOTAL CAPITAL EXPENSES | 107,365.55 | 236,175.14 | 1,095,175.00 | 21.57 | (858,999.86) |
| 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 | | | | | |
| TOTAL DISASTER RECOVERY | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| TOTAL EXPENSES | 473,307.66 | 2,075,421.41 | 5,593,075.00 | 37.11 | (3,517,653.59) |
| NET INCOME | \$ (158,799.67) | \$ 2,087,289.71 | \$ 0.00 | 0.00 | 2,087,289.71 |

FOR MANAGEMENT PURPOSES ONLY

| TRINITY BAY CONSERVATION DISTRICT | | | | |
|---|-------|----------------|-------------|-----------------------|
| CHAMBERS COUNTY TAX COLLECTIONS | | | | |
| GENERAL FUND | | | | |
| 3/31/2025 | | | | |
| 851 | | | | |
| MONTHLY | | TAX | P & I | TOTAL |
| DELINQUENT | 13048 | \$7,861.03 | \$2,962.84 | \$10,823.87 |
| CURRENT | 13047 | \$234,953.71 | \$21,342.56 | \$256,296.27 |
| OTHER FEES/OVERPAYMENTS | | | | \$8.50 |
| TOTAL | | \$242,814.74 | \$24,305.40 | \$267,111.64 |
| YEAR | | TAX | P & I | TOTAL |
| DELINQUENT | 13048 | \$47,209.05 | \$25,723.39 | \$72,932.44 |
| CURRENT | 13047 | \$3,950,319.40 | \$26,836.64 | \$3,977,156.04 |
| OTHER FEES/OVERPAYMENTS | | | | \$97.82 |
| TOTAL | | \$3,997,528.45 | \$52,560.03 | \$4,049,990.66 |
| <div> <div>CURRENT YEARLY TAX LEVY</div> <div>CURRENT COLLECTIONS TO DATE</div> <div>PERCENTAGE OF LEVY COLLECTED</div> </div> <div> <div>\$4,423,795.51</div> <div>\$4,049,990.66</div> <div>91.55%</div> </div> | | | | |

| TRINITY BAY CONSERVATION DISTRICT | | | | |
|-----------------------------------|-------|-------------|---------|--------------------|
| JEFFERSON COUNTY TAX COLLECTIONS | | | | |
| GENERAL FUND | | | | |
| 3/31/2025 | | | | |
| 852 | | | | |
| MONTHLY | | TAX | P & I | TOTAL |
| DELINQUENT | 13048 | \$3.44 | \$0.86 | \$4.30 |
| CURRENT | 13047 | \$4,758.01 | \$8.40 | \$4,766.41 |
| TOTAL | | \$4,761.45 | \$9.26 | \$4,770.71 |
| YEAR | | TAX | P & I | TOTAL |
| DELINQUENT | 13048 | \$36.08 | \$11.33 | \$47.41 |
| CURRENT | 13047 | \$21,211.40 | \$30.03 | \$21,241.43 |
| TOTAL | | \$21,247.48 | \$41.36 | \$21,288.84 |
| CURRENT YEARLY TAX LEVY | | | | \$22,870.96 |
| CURRENT COLLECTIONS TO DATE | | | | \$21,288.84 |
| PERCENTAGE OF LEVY COLLECTED | | | | 93.08% |

**TBCD WATER & SEWER FUND
BALANCE SHEET
MARCH 31, 2025**

ASSETS

CURRENT ASSETS

| | |
|--------------------------------|-----------------|
| CASH - COMMON AP ACCT | \$ 42,794.84 |
| CASH - COMMON PAYROLL ACCT | 13,584.02 |
| CASH-W&S FUND (15001792) | 671,055.17 |
| CASH-METER DEPOSIT(15001806) | 66,441.98 |
| PETTY CASH-REVENUE FUND | 800.00 |
| TRANSFER-SSB PAYROLL ACCOUN | (14,313.49) |
| CERT OF DEPOSIT-METER #7080284 | 913,262.35 |
| CERT OF DEPOSIT-W&S #7080283 | 748.43 |
| ACCOUNTS RECEIVABLE - TRADE | 786,661.20 |
| A/R-OTHER-UTILITY | 1,250.00 |
| A/R-OTHER-METER | 200.00 |
| A/R-REPAIR INVOICES | (26,869.56) |
| UNBILLED EARNED REVENUE | 339,231.00 |
| ALLOWANCE FOR BAD DEBTS | (104,589.13) |
| AD - INFRASTRUCTURE | (26,182,637.83) |
| INTERFUND RECEIVABLE | 14,417.26 |
| DUE TO/ FROM GENERAL FUND | 67,858.88 |
| DUETO/FROM CONSTRUCTION FUN | 1,002.00 |

TOTAL CURRENT ASSETS

(23,409,102.88)

PROPERTY AND EQUIPMENT

| | |
|------------------------------|----------------|
| PROPERTY, PLANT & EQUIPMENT | 2,301,652.27 |
| LAND | 1,107,127.72 |
| INFRASTRUCTURE | 49,492,712.37 |
| BUILDINGS & IMPROVEMENTS | 3,794,315.00 |
| AD- BUILDINGS | (771,978.10) |
| AD- MACHINERY & EQUIPMENT | (1,606,092.17) |
| RIGHT-OF-USE ASSET | 26,416.32 |
| ACCUM AMORITZ - RIGHT-OF-USE | (8,926.92) |
| SBITA ASSET | 54,853.04 |
| ACCUM AMORITZ-SBITAS | (30,473.91) |

TOTAL PROPERTY AND EQUIPMENT

54,359,605.62

OTHER ASSETS

| | |
|---------------------------|------------|
| INVENTORY - WATER | 123,360.97 |
| INVENTORY - SEWER | 46,021.54 |
| PREPAID EXPENSES | 241,110.92 |
| DEFERRED OUTFLOWS-PENSION | 410,740.00 |

TOTAL OTHER ASSETS

821,233.43

TOTAL ASSETS

\$ 31,771,736.17

LIABILITIES AND CAPITAL

CURRENT LIABILITIES

| | |
|-----------------|-----------|
| DUE TO PAYROLL | \$ 283.05 |
| CHECK AMOUNT | 46,696.64 |
| PAYABLE TO TCEQ | 4,757.68 |

TOTAL CURRENT LIABILITIES

51,737.37

**TBCD WATER & SEWER FUND
BALANCE SHEET
MARCH 31, 2025**

LONG-TERM LIABILITIES

| | |
|-------------------------------|------------|
| N/P FIRST NTL - ASSET #0737 | 53,150.12 |
| N/P FIRST NTL - ASSET #0738 | 53,150.12 |
| N/P CAP GOV LEASE 740 741 742 | 184,088.11 |
| RIGHT-OF-USE- LEASE LIABILITY | 18,731.58 |
| SBITA LIABILITY | 25,726.53 |
| METER DEPOSIT LIABILITY | 924,655.64 |
| COMPENSATED ABSENCES | 50,616.00 |
| COMPENSATED ABSENCES LT | 75,923.34 |
| PENSION LIABILITY | 320,639.00 |
| DEFFERRED INFLOWS-PENSION | 78,607.00 |

| | |
|------------------------------------|---------------------|
| TOTAL LONG-TERM LIABILITIES | 1,785,287.44 |
|------------------------------------|---------------------|

| | |
|--------------------------|---------------------|
| TOTAL LIABILITIES | 1,837,024.81 |
|--------------------------|---------------------|

CAPITAL

| | |
|------------------------------|---------------|
| FUND BALANCE-UNRESERVED | 2,534,089.71 |
| 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 | 290,889.61 |

| | |
|----------------------|----------------------|
| TOTAL CAPITAL | 29,934,711.36 |
|----------------------|----------------------|

| | |
|--|-------------------------|
| TOTAL LIABILITIES & CAPITAL | \$ 31,771,736.17 |
|--|-------------------------|

TBCD WATER & SEWER FUND
INCOME STATEMENT
COMPARED WITH BUDGET
FOR THE SIX MONTHS ENDING MARCH 31, 2025

| | Current Month Actual | Year to Date Actual | Total Annual Budget | % Used | Remaining Budget |
|-------------------------------|-------------------------|------------------------|------------------------|--------------|---------------------|
| REVENUES | | | | | |
| WATER SALES | \$ 149,543.69 | \$ 1,101,115.05 | \$ 2,240,000.00 | 49.16 | 1,138,884.95 |
| SEWER SALES | 79,782.38 | 587,314.40 | 1,047,900.00 | 56.05 | 460,585.60 |
| PENALTY INCOME | 15,389.54 | 111,222.63 | 205,000.00 | 54.25 | 93,777.37 |
| RECONNECT FEES | 8,010.00 | 28,051.57 | 45,000.00 | 62.34 | 16,948.43 |
| BULK WATER SALES | 1,109.40 | 19,506.00 | 73,500.00 | 26.54 | 53,994.00 |
| TAPPING FEES-WATER | 9,000.00 | 37,750.00 | 212,800.00 | 17.74 | 175,050.00 |
| TAPPING FEES-SEWER | 26,072.50 | 96,572.50 | 580,000.00 | 16.65 | 483,427.50 |
| RENTAL INCOME | 0.00 | 0.00 | 4,200.00 | 0.00 | 4,200.00 |
| MATERIALS & ENGINEERING REIM | 0.00 | 2,122.50 | 100,000.00 | 2.12 | 97,877.50 |
| TRANSFER IN FACILITY LEASE | 0.00 | 0.00 | 98,700.00 | 0.00 | 98,700.00 |
| OTHER REVENUES | 700.00 | 1,347.41 | 30,000.00 | 4.49 | 28,652.59 |
| INTEREST INCOME | 2,783.77 | 15,051.43 | 24,300.00 | 61.94 | 9,248.57 |
| MISCELLANEOUS INCOME | (100.00) | 8,712.63 | 20,000.00 | 43.56 | 11,287.37 |
| WATER CAPITAL IMPROVEMENT FEE | 333,515.18 | 1,991,521.54 | 3,975,000.00 | 50.10 | 1,983,478.46 |
| SALE OF ASSETS | 10,566.40 | 33,973.90 | 20,000.00 | 169.87 | (13,973.90) |
| TOTAL REVENUES | 636,372.86 | 4,034,261.56 | 8,676,400.00 | 46.50 | 4,642,138.44 |
| EXPENSES | | | | | |
| PERSONNEL COSTS | | | | | |
| SALARIES | 149,722.62 | 803,744.37 | 1,558,600.00 | 51.57 | 754,855.63 |
| OVERTIME | 16,173.19 | 88,225.36 | 150,000.00 | 58.82 | 61,774.64 |
| VEHICLE ALLOWANCE | 1,350.00 | 6,650.00 | 12,150.00 | 54.73 | 5,500.00 |
| STAFFIN AGENCY-TEMPS | 47,065.46 | 128,970.01 | 185,000.00 | 69.71 | 56,029.99 |
| FICA S.S TAX EXPENSE | 12,631.55 | 67,897.78 | 128,000.00 | 53.05 | 60,102.22 |
| INSURANCE-MEDICAL | 36,654.18 | 230,312.15 | 415,000.00 | 55.50 | 184,687.85 |
| UNEMPLOYMENT TAX | 211.23 | 1,095.73 | 500.00 | 219.15 | (595.73) |
| WORKER'S COMPENSATION INS. | 0.00 | 0.00 | 10,000.00 | 0.00 | 10,000.00 |
| TCDRS RETIREMENT EXPENSE | 17,909.06 | 143,760.16 | 268,000.00 | 53.64 | 124,239.84 |
| UNIFORM EXPENSE | 642.04 | 4,183.51 | 8,000.00 | 52.29 | 3,816.49 |
| TOTAL PERSONNEL COSTS | 282,359.33 | 1,474,839.07 | 2,735,250.00 | 53.92 | 1,260,410.93 |
| SUPPLIES | | | | | |
| GENERAL SUPPLIES | 387.26 | 1,620.78 | 6,000.00 | 27.01 | 4,379.22 |
| OFFICE SUPPLIES | 1,383.79 | 5,763.88 | 14,000.00 | 41.17 | 8,236.12 |
| POSTAGE | 239.52 | 506.52 | 700.00 | 72.36 | 193.48 |
| FUEL & OIL | 5,924.18 | 40,134.34 | 120,000.00 | 33.45 | 79,865.66 |
| TIRES | 869.40 | 4,705.12 | 10,000.00 | 47.05 | 5,294.88 |
| SMALL TOOLS | 1,060.31 | 7,789.89 | 12,000.00 | 64.92 | 4,210.11 |

FOR MANAGEMENT PURPOSES ONLY

TBCD WATER & SEWER FUND
INCOME STATEMENT
COMPARED WITH BUDGET
FOR THE SIX MONTHS ENDING MARCH 31, 2025

| | Current Month Actual | Year to Date Actual | Total Annual Budget | % Used | Remaining Budget |
|--|---------------------------------|--------------------------------|--------------------------------|---------------|-----------------------------|
| PLANT SUPPLIES | 2,647.04 | 10,539.25 | 16,000.00 | 65.87 | 5,460.75 |
| SAFETY-GLOVES,BOOTS,GLASSES | 867.52 | 4,541.36 | 12,000.00 | 37.84 | 7,458.64 |
| CHEMICALS | 39,797.93 | 245,238.35 | 592,500.00 | 41.39 | 347,261.65 |
| MATERIALS & SUPPLIES | 35,677.61 | 65,670.58 | 210,000.00 | 31.27 | 144,329.42 |
| TOTAL SUPPLIES | 88,854.56 | 386,510.07 | 993,200.00 | 38.92 | 606,689.93 |
| REPAIRS & MAINTENANCE | | | | | |
| COMPUTER EXPENSE & REPAIRS | 0.00 | 1,465.35 | 10,000.00 | 14.65 | 8,534.65 |
| OFFICE EQUIP. EXPENSE & REPAIR | 117.30 | 714.52 | 5,000.00 | 14.29 | 4,285.48 |
| HEAVY EQUIPMENT REPAIR & MAINT | (134.72) | 15,230.86 | 30,000.00 | 50.77 | 14,769.14 |
| VEHICLE REPAIR & MAINTENANCE | 893.72 | 9,032.97 | 40,000.00 | 22.58 | 30,967.03 |
| TOTAL REPAIRS & MAINTENANCE | 876.30 | 26,443.70 | 85,000.00 | 31.11 | 58,556.30 |
| MAINTENANCE OF PLANTS/BLDGs | | | | | |
| OFFICE BLDG. REPAIR & MAINT | 0.00 | 3,827.15 | 7,000.00 | 54.67 | 3,172.85 |
| SHOP BLDG. REPAIR & MAINT | 0.00 | 3,143.86 | 1,000.00 | 314.39 | (2,143.86) |
| MAINT.-PLANTS, LINES, UTILITES | 19,170.77 | 70,083.64 | 200,000.00 | 35.04 | 129,916.36 |
| TOTAL MAINTENANCE OF PLANTS/BL | 19,170.77 | 77,054.65 | 208,000.00 | 37.05 | 130,945.35 |
| PROFESSIONAL FEES | | | | | |
| AUDIT EXPENSE | 0.00 | 19,800.00 | 20,000.00 | 99.00 | 200.00 |
| LEGAL & PROFESSIONAL FEES | 852.65 | 4,787.65 | 20,000.00 | 23.94 | 15,212.35 |
| OUTSIDE ENGINEERING SERVICES | 34,545.00 | 134,174.30 | 100,000.00 | 134.17 | (34,174.30) |
| MEDICAL & DRUG TESTING | 70.00 | 140.00 | 1,000.00 | 14.00 | 860.00 |
| TOTAL PROFESSIONAL FEES | 35,467.65 | 158,901.95 | 141,000.00 | 112.70 | (17,901.95) |
| UTILITIES | | | | | |
| TELEPHONE EXPENSE | 1,928.47 | 16,029.90 | 35,000.00 | 45.80 | 18,970.10 |
| UTILITES | 19,823.12 | 114,817.43 | 260,000.00 | 44.16 | 145,182.57 |
| TOTAL UTILITIES | 21,751.59 | 130,847.33 | 295,000.00 | 44.36 | 164,152.67 |
| CONTRACT & OUTSIDE SERVICES | | | | | |
| PUBLIC NOTICES | 827.50 | 2,447.50 | 5,000.00 | 48.95 | 2,552.50 |
| RECORDING FEES | 31.00 | 91.00 | 1,000.00 | 9.10 | 909.00 |
| BOND & INSURANCE PREMIUMS | 947.00 | 24,177.53 | 220,000.00 | 10.99 | 195,822.47 |
| CONTRACT SERVICES | 21,986.97 | 126,244.65 | 227,000.00 | 55.61 | 100,755.35 |
| EQUIPMENT RENTAL | 0.00 | 0.00 | 20,000.00 | 0.00 | 20,000.00 |

FOR MANAGEMENT PURPOSES ONLY

TBCD WATER & SEWER FUND
INCOME STATEMENT
COMPARED WITH BUDGET
FOR THE SIX MONTHS ENDING MARCH 31, 2025

| | Current Month Actual | Year to Date Actual | Total Annual Budget | % Used | Remaining Budget |
|--|---------------------------------|--------------------------------|--------------------------------|---------------|-----------------------------|
| EQUIPMENT LEASE EXPENSE | 0.00 | 2,553.70 | 37,800.00 | 6.76 | 35,246.30 |
| EQUIPMENT INTEREST LEASE EXP | 433.48 | 2,955.74 | 0.00 | 0.00 | (2,955.74) |
| FREIGHT & TRUCK HIRE | 0.00 | 0.00 | 1,000.00 | 0.00 | 1,000.00 |
| EFFLUENT ANALYSIS | 4,244.00 | 23,660.50 | 40,000.00 | 59.15 | 16,339.50 |
| PERMITS | 1,350.00 | 40,856.81 | 60,000.00 | 68.09 | 19,143.19 |
| WATER COSTS | 20,730.91 | 120,862.36 | 282,850.00 | 42.73 | 161,987.64 |
| SEWAGE DISPOSAL | 6,772.97 | 13,456.85 | 30,000.00 | 44.86 | 16,543.15 |
| WATER ANALYSIS | 2,366.00 | 3,404.00 | 5,000.00 | 68.08 | 1,596.00 |
| TOTAL CONTRACT & OUTSIDE SERVIC | 59,689.83 | 360,710.64 | 929,650.00 | 38.80 | 568,939.36 |
| SUNDRY | | | | | |
| DUES & PUBLICATIONS | 300.56 | 4,788.14 | 5,000.00 | 95.76 | 211.86 |
| MISCELLANEOUS EXPENSE | 872.41 | 10,139.23 | 18,000.00 | 56.33 | 7,860.77 |
| A/R CLEARING-CUSTOMER NSF CHG. | (500.97) | (1,383.91) | 2,000.00 | (69.20) | 3,383.91 |
| LICENSES | 113.75 | 338.50 | 2,000.00 | 16.93 | 1,661.50 |
| SCHOOLING EXPENSE | 0.00 | 2,419.00 | 3,000.00 | 80.63 | 581.00 |
| TRAVEL EXPENSE | 0.00 | 1,456.73 | 5,000.00 | 29.13 | 3,543.27 |
| TOTAL SUNDRY | 785.75 | 17,757.69 | 35,000.00 | 50.74 | 17,242.31 |
| 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 | 20,833.50 | 100,000.00 | 20.83 | 79,166.50 |
| MOTOR VEHICLES | 0.00 | 53,371.11 | 167,000.00 | 31.96 | 113,628.89 |
| COMPUTERS, HARDWARE & SOFTWARE | 0.00 | 0.00 | 5,000.00 | 0.00 | 5,000.00 |
| UTILITIES, LINES & PLANTS | 23,019.20 | 525,518.98 | 2,000,000.00 | 26.28 | 1,474,481.02 |
| TOTAL CAPITAL EXPENSES | 23,019.20 | 599,723.59 | 2,273,000.00 | 26.38 | 1,673,276.41 |
| OTHER | | | | | |
| FUNDS TRANSFER-REV. BOND DEBT | 81,950.00 | 491,700.00 | 981,300.00 | 50.11 | 489,600.00 |
| TOTAL OTHER | 81,950.00 | 491,700.00 | 981,300.00 | 50.11 | 489,600.00 |
| TOTAL EXPENSES | 613,924.98 | 3,724,488.69 | 8,676,400.00 | 42.93 | 4,951,911.31 |

FOR MANAGEMENT PURPOSES ONLY

**TBCD WATER & SEWER FUND
INCOME STATEMENT
COMPARED WITH BUDGET
FOR THE SIX MONTHS ENDING MARCH 31, 2025**

| | Current Month Actual | Year to Date Actual | Total Annual Budget | % Used | Remaining Budget |
|------------|-------------------------|------------------------|------------------------|--------|---------------------|
| NET INCOME | \$ <u>22,447.88</u> | \$ <u>309,772.87</u> | \$ <u>0.00</u> | 0.00 | <u>(309,772.87)</u> |

WATER & SEWER
Open Invoices
3/31/2025

| Name | Invoice Number | Invoice Amount | Invoice Date | Payments | BALANCE DUE |
|---|-----------------------|-----------------------|---------------------|-----------------|--------------------|
| Luke Dorman | 2024-003 | 2,233.55 | 10/26/2023 | 0.00 | 2,233.55 |
| Damaged Water Line - Vacant Lot FM1663 across from 415 FM1663 | | | | | |
| BDG Trees | 2024-009 | 331.00 | 4/2/2024 | 0.00 | 331.00 |
| Damaged Lift Station - 18780 County Line Road | | | | | |
| Hannah Cody | 2024-016 | 416.45 | 6/11/2024 | 0.00 | 416.45 |
| Broke Meter Lock & Curb Stop - 102 Alder Loop | | | | | |
| William Essary | 2024-018 | 91.81 | 7/18/2024 | 0.00 | 91.81 |
| Broke Water Meter Lid & Antenna - 335 Lakeway Circle | | | | | |
| Petroleum Wholesale LP | 2025-006 | 23,248.49 | 3/27/2025 | 0.00 | 23,248.49 |
| Damages Manhole - 45950 I-10 E | | | | | |
| TOTALS | | 26,321.30 | | 0.00 | 26,321.30 |