

**TRINITY BAY CONSERVATION DISTRICT**  
**5/31/25**  
**SUMMARY OF FINANCIALS**

**MONTHLY FINANCIAL TRANSACTIONS: MAY 2025**

**GENERAL FUND**                      **REVENUE REALIZED: \$115,441.84**    **EXPENDITURES: \$333,518.22**

**66.67% INTO FISCAL YEAR – EXPENDED 47.69% OF FISCAL BUDGET**

**WATER & SEWER FUND**                      **REVENUE REALIZED: \$574,452.46**                      **EXPENDITURES: \$634,728.99**

**66.67% INTO FISCAL YEAR – EXPENDED 57.56% OF FISCAL BUDGET**

**FUND BALANCES MAY 2025: \$10,160.134.04**

**TAX REPORTS: MAY 2025**

**CHAMBERS COUNTY: MAY 2025 Collections \$87,200.58**

**Percentage of Levy Collected – 96.44%**

**MAY 2024 Collections \$54,388.54**

**Percentage of Levy Collected – 96.87%**

**JEFFERSON COUNTY: MAY 2025 Collections \$187.09**

**Percentage of Levy Collected – 94.97%**

**MAY 2024 Collections \$187.64**

**Percentage of Levy Collected – 94.05%**

**ACCOUNTS RECEIVABLE:**

**Accounts Receivable for MAY 2025 \$4,068.08**  
**(THIS DOES NOT INCLUDE WATER & SEWER BILLS)**

**ACCOUNTS PAYABLE:**

**UNPAID ACCOUNTS PAYABLE: \$TBD**

**ACCOUNTS PAYABLE FOR THE MONTH: \$422,314.79**

**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**  
5/31/25

<b>BANK NAME</b>	<b>ACCOUNT NAME</b>	<b>AMOUNT</b>	
ANB	GENERAL FUND VALOREM TAX	2,642,838.32	RESTRICTED
ANB	DISASTER RESERVE FUND CD	2,542,542.65	
ANB	DRAINAGE CONSTRUCTION FUND	31,422.26	
ANB	PAYROLL ACCOUNT	138,294.74	
ANB	ACCOUNTS PAYABLE FUND	262,540.65	
ANB	WATER/SEWER OPERATING FUND	795,382.89	
ANB	WATER/SEWER RESERVE CD	750.89	
ANB	METER DEPOSIT OPERATING FUND	74,258.23	
ANB	METER DEPOSIT RESERVE CD	916,267.32	904,306.00
			RESTRICTED
ANB	2012 UTILITY I&S FUND	25,256.26	RESTRICTED
ANB	2012 UTILITY I&S FUND CD	645,455.52	RESTRICTED
ANB	2012 UTILITY RESERVE FUND CD	786,600.00	RESTRICTED
ANB	2014 PROJECT I&S FUND	9,730.74	RESTRICTED
ANB	2014 PROJECT I&S FUND CD	144,991.57	RESTRICTED
ANB	2014 PROJECT RESERVE FUND CD	195,700.00	RESTRICTED
ANB	WATER CONSTRUCTION FUND	948,102.00	
<b>TOTAL THIS REPORT</b>		<b>\$</b>	<b>10,160,134.04</b>
<b>TOTAL BOND RESTRICTED</b>		<b>\$</b>	<b>1,807,734.09</b>
<b>TOTAL OPERATING FUNDS</b>		<b>\$</b>	<b>8,352,399.95</b>

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

**ASSETS**

**CURRENT ASSETS**

CASH-GENERAL FUND (15001849)	\$	2,642,838.32
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
TRANSFER-PAYROLL ACCOUNT		(1,925.33)
CERT OF DEPOSIT-#7080281		2,542,542.65
CURRENT LEVY TAX RECEIVABLE		116,018.35
DELINQUENT TAX RECEIVABLE		341,086.12
RESERVE FOR UNCOLLECTIBLE TA		(137,131.34)
OTHER RECEIVABLES		17,969.24
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**

**5,787,525.11**

**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
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**TOTAL OTHER ASSETS**

**77,594.94**

**TOTAL ASSETS**

**\$ 16,310,625.34**

**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**

UNAUDITED - FOR MANAGEMENT PURPOSES ONLY

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

SBITA LIABILITY	43,894.95	
DEFERRED TAX REVENUE	299,498.61	
COMPENSATED ABSENCES PAYABL	77,594.94	
<b>TOTAL LONG-TERM LIABILITIES</b>		<b>420,988.50</b>
<b>TOTAL LIABILITIES</b>		<b>467,722.64</b>
<b>CAPITAL</b>		
FUND BALANCE-UNRESERVED	3,707,061.92	
INVESTMENT IN FIXED ASSETS	10,385,184.36	
NET INCOME	1,750,656.42	
<b>TOTAL CAPITAL</b>		<b>15,842,902.70</b>
<b>TOTAL LIABILITIES &amp; CAPITAL</b>		<b>\$ 16,310,625.34</b>

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

	Current Month Actual	Year to Date Actual	Total Annual Budget	% Used	Remaining Budget
<b>REVENUES</b>					
TAXES REVENUE	\$ 78,302.76	\$ 4,228,283.35	\$ 4,427,675.00	95.50	(199,391.65)
TAXES PENALTY & INTEREST	9,092.41	66,624.11	90,000.00	74.03	(23,375.89)
GRANT REVENUE	0.00	0.00	400,000.00	0.00	(400,000.00)
INTEREST INCOME	8,844.82	58,087.48	65,000.00	89.37	(6,912.52)
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	19,201.85	44,793.23	80,000.00	55.99	(35,206.77)
CAPITAL CONTRIBUTION/RESERVES	0.00	0.00	400,000.00	0.00	(400,000.00)
SALE OF ASSETS	0.00	19,455.00	100,000.00	19.46	(80,545.00)
<b>TOTAL REVENUES</b>	<b>115,441.84</b>	<b>4,418,235.75</b>	<b>5,593,075.00</b>	<b>78.99</b>	<b>(1,174,839.25)</b>
<b>EXPENSES</b>					
<b>PERSONNEL COSTS</b>					
SALARIES-DRAINAGE	109,324.91	894,935.65	1,430,000.00	62.58	(535,064.35)
OVERTIME	851.92	10,044.34	15,000.00	66.96	(4,955.66)
VEHICLE ALLOWANCE	2,500.00	20,650.00	30,000.00	68.83	(9,350.00)
STAFFING AGENCY-TEMPS	9,878.40	70,487.55	175,000.00	40.28	(104,512.45)
FICA S.S. TAX EXPENSE	8,548.79	70,239.03	105,000.00	66.89	(34,760.97)
INSURANCE-MEDICAL	32,486.10	279,087.61	400,000.00	69.77	(120,912.39)
UNEMPLOYMENT TAX EXPENSE	2.10	2,578.49	5,000.00	51.57	(2,421.51)
WORKERS' COMPENSATION INS.	0.00	0.00	5,000.00	0.00	(5,000.00)
TCDRS RETIREMENT EXPENSE	8,549.04	129,883.44	230,000.00	56.47	(100,116.56)
UNIFORMS EXPENSE	1,006.26	6,258.79	7,500.00	83.45	(1,241.21)
<b>TOTAL PERSONNEL COSTS</b>	<b>173,147.52</b>	<b>1,484,164.90</b>	<b>2,402,500.00</b>	<b>61.78</b>	<b>(918,335.10)</b>
<b>SUPPLIES</b>					
GENERAL SUPPLIES	83.57	1,650.70	2,000.00	82.54	(349.30)
OFFICE SUPPLIES	182.46	6,746.27	11,000.00	61.33	(4,253.73)
POSTAGE	0.00	467.77	700.00	66.82	(232.23)
SHOP SUPPLIES	101.48	3,255.60	3,000.00	108.52	255.60
FUEL & OIL	12,488.25	82,675.76	200,000.00	41.34	(117,324.24)
TIRES	0.00	8,386.45	10,000.00	83.86	(1,613.55)
SMALL TOOLS	1,000.58	8,045.34	15,000.00	53.64	(6,954.66)
SAFETY-GLOVES, BOOTS, GLASSES	498.66	4,617.25	10,000.00	46.17	(5,382.75)
CHEMICALS	29,703.30	55,300.45	100,000.00	55.30	(44,699.55)
MATERIALS & SUPPLIES	6,852.25	64,214.25	100,000.00	64.21	(35,785.75)
WELDING SUPPLIES	39.68	2,817.83	6,000.00	46.96	(3,182.17)
<b>TOTAL SUPPLIES</b>	<b>50,950.23</b>	<b>238,177.67</b>	<b>457,700.00</b>	<b>52.04</b>	<b>(219,522.33)</b>

FOR MANAGEMENT PURPOSES ONLY

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

	Current Month Actual	Year to Date Actual	Total Annual Budget	% Used	Remaining Budget
<b>REPAIRS &amp; MAINTENANCE</b>					
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	1,348.15	1,000.00	134.82	348.15
HEAVY EQUIPMENT REPAIR & MAINT	8,417.19	156,644.49	200,000.00	78.32	(43,355.51)
SHOP EQUIP. REPAIR & MAINT	0.00	0.00	3,000.00	0.00	(3,000.00)
TIRE REPAIR	15.45	1,029.54	3,000.00	34.32	(1,970.46)
VEHICLE REPAIR & MAINTENANCE	3,288.77	32,504.07	60,000.00	54.17	(27,495.93)
MOWING EQUIP. REPAIR & MAINT.	373.72	2,365.25	3,000.00	78.84	(634.75)
GATE/PIPE/BRIDGE REPAIR/MAINT.	17,673.64	69,871.39	120,000.00	58.23	(50,128.61)
<b>TOTAL REPAIRS &amp; MAINTENANCE</b>	<b>29,886.07</b>	<b>264,397.48</b>	<b>400,500.00</b>	<b>66.02</b>	<b>(136,102.52)</b>
<b>MAINTENANCE OF PLANTS/BLDGS</b>					
OFFICE BLDG. REPAIR & MAINT	0.00	3,500.52	6,000.00	58.34	(2,499.48)
SHOP BLDG. REPAIR & MAINT	0.00	16,413.74	3,400.00	482.76	13,013.74
<b>TOTAL PLANT/BLDG MAINTENANCE</b>	<b>0.00</b>	<b>19,914.26</b>	<b>9,400.00</b>	<b>211.85</b>	<b>10,514.26</b>
<b>PROFESSIONAL FEES</b>					
AUDIT EXPENSE	0.00	19,800.00	22,000.00	90.00	(2,200.00)
LEGAL & PROFESSIONAL FEES	1,775.61	9,274.26	15,000.00	61.83	(5,725.74)
OUTSIDE ENGINEERING SERVICES	285.00	285.00	150,000.00	0.19	(149,715.00)
MEDICAL & DRUG TESTING	857.50	927.50	1,000.00	92.75	(72.50)
ELECTION EXPENSE	0.00	0.00	7,900.00	0.00	(7,900.00)
<b>TOTAL PROFESSIONAL FEES</b>	<b>2,918.11</b>	<b>30,286.76</b>	<b>195,900.00</b>	<b>15.46</b>	<b>(165,613.24)</b>
<b>UTILITIES</b>					
TELEPHONE EXPENSES	474.74	6,440.33	16,000.00	40.25	(9,559.67)
UTILITIES	1,239.30	11,112.61	18,000.00	61.74	(6,887.39)
<b>TOTAL UTILITIES</b>	<b>1,714.04</b>	<b>17,552.94</b>	<b>34,000.00</b>	<b>51.63</b>	<b>(16,447.06)</b>
<b>CONTRACT &amp; OUTSIDE SERVICES</b>					
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	(3,249.58)	240,000.00	(1.35)	(243,249.58)
CONTRACT SERVICES	7,733.65	38,529.80	70,000.00	55.04	(31,470.20)
EQUIPMENT RENTAL	0.00	1,020.88	10,000.00	10.21	(8,979.12)
EQUIPMENT LEASE	28,775.05	229,178.81	360,000.00	63.66	(130,821.19)
CAPITAL LEASE INTEREST	4,572.34	35,046.61	45,000.00	77.88	(9,953.39)
FREIGHT & TRUCK HIRE	7.50	1,808.06	1,500.00	120.54	308.06
TAX VALUATION CONTRACT	9,551.00	29,012.55	58,000.00	50.02	(28,987.45)

FOR MANAGEMENT PURPOSES ONLY

**TBCD GENERAL FUND**  
**INCOME STATEMENT**  
**COMPARED WITH BUDGET**  
**FOR THE EIGHT MONTHS ENDING MAY 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	19,800.00	28,404.00	75,000.00	37.87	(46,596.00)
<b>TOTAL CONTRACT &amp; OUTSIDE SERVIC</b>	<b>70,439.54</b>	<b>360,675.31</b>	<b>877,000.00</b>	<b>41.13</b>	<b>(516,324.69)</b>
<b>SUNDRY EXPENSES</b>					
DUES & PUBLICATIONS	350.14	2,827.85	3,500.00	80.80	(672.15)
MISCELLANEOUS EXPENSE	378.49	8,727.21	12,000.00	72.73	(3,272.79)
LICENSES	0.00	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)
<b>TOTAL SUNDRY EXPENSES</b>	<b>728.63</b>	<b>12,500.79</b>	<b>22,200.00</b>	<b>56.31</b>	<b>(9,699.21)</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	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	3,734.08	17,116.16	800,000.00	2.14	(782,883.84)
<b>TOTAL CAPITAL EXPENSES</b>	<b>3,734.08</b>	<b>239,909.22</b>	<b>1,095,175.00</b>	<b>21.91</b>	<b>(855,265.78)</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>					
<b>TOTAL DISASTER RECOVERY</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>TOTAL EXPENSES</b>	<b>333,518.22</b>	<b>2,667,579.33</b>	<b>5,593,075.00</b>	<b>47.69</b>	<b>(2,925,495.67)</b>
<b>NET INCOME</b>	<b>\$ (218,076.38)</b>	<b>\$ 1,750,656.42</b>	<b>\$ 0.00</b>	<b>0.00</b>	<b>1,750,656.42</b>

FOR MANAGEMENT PURPOSES ONLY

TRINITY BAY CONSERVATION DISTRICT				
JEFFERSON COUNTY TAX COLLECTIONS				
GENERAL FUND				
5/31/2025				
852				
MONTHLY		TAX	P & I	TOTAL
DELINQUENT	13048	\$66.61	\$99.93	\$166.54
CURRENT	13047	\$18.62	\$1.93	\$20.55
<b>TOTAL</b>		\$85.23	\$101.86	<b>\$187.09</b>
YEAR		TAX	P & I	TOTAL
DELINQUENT	13048	\$102.69	\$111.26	\$213.95
CURRENT	13047	\$21,453.79	\$52.09	\$21,505.88
<b>TOTAL</b>		\$21,556.48	\$163.35	<b>\$21,719.83</b>
CURRENT YEARLY TAX LEVY			<b>\$22,870.96</b>	
CURRENT COLLECTIONS TO DATE			<b>\$21,719.83</b>	
PERCENTAGE OF LEVY COLLECTED			<b>94.97%</b>	



TRINITY BAY CONSERVATION DISTRICT				
CHAMBERS COUNTY TAX COLLECTIONS				
GENERAL FUND				
5/31/2025				
851				
MONTHLY		TAX	P & I	TOTAL
DELINQUENT	13048	\$17,503.34	\$4,038.53	\$21,541.87
CURRENT	13047	\$60,714.19	\$4,952.02	\$65,666.21
OTHER FEES/OVERPAYMENTS				\$7.50
<b>TOTAL</b>		\$78,217.53	\$8,990.55	<b>\$87,200.58</b>
YEAR		TAX	P & I	TOTAL
DELINQUENT	13048	\$69,082.84	\$31,655.56	\$100,738.40
CURRENT	13047	\$4,123,121.84	\$42,692.33	\$4,165,814.17
OTHER FEES/OVERPAYMENTS				\$106.07
<b>TOTAL</b>		\$4,192,204.68	\$74,347.89	<b>\$4,266,446.50</b>
<div> <div>CURRENT YEARLY TAX LEVY</div> <div>\$4,423,795.51</div> <div>CURRENT COLLECTIONS TO DATE</div> <div>\$4,266,446.50</div> <div>PERCENTAGE OF LEVY COLLECTED</div> <div>96.44%</div> </div>				

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

**ASSETS**

**CURRENT ASSETS**

CASH - COMMON AP ACCT	\$ 42,794.84
CASH - COMMON PAYROLL ACCT	13,584.02
CASH-W&S FUND (15001792)	795,462.69
CASH-METER DEPOSIT(15001806)	71,397.90
PETTY CASH-REVENUE FUND	800.00
TRANSFER-SSB PAYROLL ACCOUN	(15,782.47)
CERT OF DEPOSIT-METER #7080284	916,267.32
CERT OF DEPOSIT-W&S #7080283	750.89
ACCOUNTS RECEIVABLE - TRADE	857,070.33
A/R-OTHER-UTILITY	1,250.00
A/R-OTHER-PAYMENT PLAN	995.27
A/R-REPAIR INVOICES	(46,811.29)
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**

**(23,226,938.32)**

**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**

**\$ 31,953,900.73**

**LIABILITIES AND CAPITAL**

**CURRENT LIABILITIES**

DUE TO PAYROLL	\$ 283.05
CHECK AMOUNT	46,696.64
PAYABLE TO TCEQ	11,124.68

**TOTAL CURRENT LIABILITIES**

**58,104.37**

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

**LONG-TERM LIABILITIES**

N/P FIRST NTL - ASSET #0737	50,488.24
N/P FIRST NTL - ASSET #0738	50,488.24
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	929,370.46
COMPENSATED ABSENCES	50,616.00
COMPENSATED ABSENCES LT	75,923.34
PENSION LIABILITY	320,639.00
DEFFERRED INFLOWS-PENSION	78,607.00

<b>TOTAL LONG-TERM LIABILITIES</b>	<b>1,784,678.50</b>
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<b>TOTAL LIABILITIES</b>	<b>1,842,782.87</b>
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**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	467,296.11

<b>TOTAL CAPITAL</b>	<b>30,111,117.86</b>
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<b>TOTAL LIABILITIES &amp; CAPITAL</b>	<b>\$ 31,953,900.73</b>
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**TBCD WATER & SEWER FUND  
INCOME STATEMENT  
COMPARED WITH BUDGET  
FOR THE EIGHT MONTHS ENDING MAY 31, 2025**

	Current Month Actual	Year to Date Actual	Total Annual Budget	% Used	Remaining Budget
<b>REVENUES</b>					
WATER SALES	\$ 120,699.08	\$ 1,490,006.42	\$ 2,240,000.00	66.52	749,993.58
SEWER SALES	47,390.21	810,257.47	1,047,900.00	77.32	237,642.53
PENALTY INCOME	21,612.55	146,527.91	205,000.00	71.48	58,472.09
RECONNECT FEES	1,946.69	37,705.76	45,000.00	83.79	7,294.24
BULK WATER SALES	506.60	21,662.20	73,500.00	29.47	51,837.80
TAPPING FEES-WATER	14,250.00	64,500.00	212,800.00	30.31	148,300.00
TAPPING FEES-SEWER	29,250.00	163,167.50	580,000.00	28.13	416,832.50
RENTAL INCOME	3,797.50	3,797.50	4,200.00	90.42	402.50
MATERIALS & ENGINEERING REIM	1,400.00	3,797.50	100,000.00	3.80	96,202.50
TRANSFER IN FACILITY LEASE	0.00	0.00	98,700.00	0.00	98,700.00
OTHER REVENUES	0.00	3,547.41	30,000.00	11.82	26,452.59
INTEREST INCOME	3,111.62	21,007.22	24,300.00	86.45	3,292.78
MISCELLANEOUS INCOME	0.00	8,810.63	20,000.00	44.05	11,189.37
WATER CAPITAL IMPROVEMENT FEE	330,488.21	2,652,369.97	3,975,000.00	66.73	1,322,630.03
SALE OF ASSETS	0.00	33,973.90	20,000.00	169.87	(13,973.90)
<b>TOTAL REVENUES</b>	<b>574,452.46</b>	<b>5,461,131.39</b>	<b>8,676,400.00</b>	<b>62.94</b>	<b>3,215,268.61</b>
<b>EXPENSES</b>					
<b>PERSONNEL COSTS</b>					
SALARIES	105,457.34	1,013,317.72	1,558,600.00	65.01	545,282.28
OVERTIME	15,267.53	116,737.78	150,000.00	77.83	33,262.22
VEHICLE ALLOWANCE	900.00	8,450.00	12,150.00	69.55	3,700.00
STAFFIN AGENCY-TEMPS	25,986.00	185,617.94	185,000.00	100.33	(617.94)
FICA S.S TAX EXPENSE	9,209.95	86,058.64	128,000.00	67.23	41,941.36
INSURANCE-MEDICAL	37,661.46	303,716.42	415,000.00	73.18	111,283.58
UNEMPLOYMENT TAX	65.22	1,226.52	500.00	245.30	(726.52)
WORKER'S COMPENSATION INS.	0.00	0.00	10,000.00	0.00	10,000.00
TCDRS RETIREMENT EXPENSE	19,210.92	190,056.16	268,000.00	70.92	77,943.84
UNIFORM EXPENSE	762.52	5,394.17	8,000.00	67.43	2,605.83
<b>TOTAL PERSONNEL COSTS</b>	<b>214,520.94</b>	<b>1,910,575.35</b>	<b>2,735,250.00</b>	<b>69.85</b>	<b>824,674.65</b>
<b>SUPPLIES</b>					
GENERAL SUPPLIES	83.57	1,982.52	6,000.00	33.04	4,017.48
OFFICE SUPPLIES	345.58	6,409.09	14,000.00	45.78	7,590.91
POSTAGE	11.26	646.99	700.00	92.43	53.01
FUEL & OIL	7,954.79	55,043.68	120,000.00	45.87	64,956.32
TIRES	402.93	6,930.23	10,000.00	69.30	3,069.77
SMALL TOOLS	3,881.80	12,780.00	12,000.00	106.50	(780.00)

FOR MANAGEMENT PURPOSES ONLY

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

	<b>Current Month Actual</b>	<b>Year to Date Actual</b>	<b>Total Annual Budget</b>	<b>% Used</b>	<b>Remaining Budget</b>
PLANT SUPPLIES	2,382.57	13,708.18	16,000.00	85.68	2,291.82
SAFETY-GLOVES,BOOTS,GLASSES	1,111.60	5,750.37	12,000.00	47.92	6,249.63
CHEMICALS	55,213.24	314,926.87	592,500.00	53.15	277,573.13
MATERIALS & SUPPLIES	15,721.49	83,559.70	210,000.00	39.79	126,440.30
<b>TOTAL SUPPLIES</b>	<b>87,108.83</b>	<b>501,737.63</b>	<b>993,200.00</b>	<b>50.52</b>	<b>491,462.37</b>
<b>REPAIRS &amp; MAINTENANCE</b>					
COMPUTER EXPENSE & REPAIRS	0.00	1,465.35	10,000.00	14.65	8,534.65
OFFICE EQUIP. EXPENSE & REPAIR	117.30	1,003.17	5,000.00	20.06	3,996.83
HEAVY EQUIPMENT REPAIR & MAINT	236.38	16,652.97	30,000.00	55.51	13,347.03
TIRE REPAIR	42.00	129.00	0.00	0.00	(129.00)
VEHICLE REPAIR & MAINTENANCE	643.07	11,015.51	40,000.00	27.54	28,984.49
<b>TOTAL REPAIRS &amp; MAINTENANCE</b>	<b>1,038.75</b>	<b>30,266.00</b>	<b>85,000.00</b>	<b>35.61</b>	<b>54,734.00</b>
<b>MAINTENANCE OF PLANTS/BLDGS</b>					
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	17,253.20	107,217.81	200,000.00	53.61	92,782.19
<b>TOTAL MAINTENANCE OF PLANTS/BL</b>	<b>17,253.20</b>	<b>114,188.82</b>	<b>208,000.00</b>	<b>54.90</b>	<b>93,811.18</b>
<b>PROFESSIONAL FEES</b>					
AUDIT EXPENSE	0.00	19,800.00	20,000.00	99.00	200.00
LEGAL & PROFESSIONAL FEES	1,175.60	8,674.25	20,000.00	43.37	11,325.75
OUTSIDE ENGINEERING SERVICES	10,546.76	157,834.16	100,000.00	157.83	(57,834.16)
MEDICAL & DRUG TESTING	997.50	1,137.50	1,000.00	113.75	(137.50)
<b>TOTAL PROFESSIONAL FEES</b>	<b>12,719.86</b>	<b>187,445.91</b>	<b>141,000.00</b>	<b>132.94</b>	<b>(46,445.91)</b>
<b>UTILITIES</b>					
TELEPHONE EXPENSE	3,084.43	21,434.10	35,000.00	61.24	13,565.90
UTILITES	16,825.69	147,114.04	260,000.00	56.58	112,885.96
<b>TOTAL UTILITIES</b>	<b>19,910.12</b>	<b>168,548.14</b>	<b>295,000.00</b>	<b>57.13</b>	<b>126,451.86</b>
<b>CONTRACT &amp; OUTSIDE SERVICES</b>					
PUBLIC NOTICES	62.25	2,509.75	5,000.00	50.20	2,490.25
RECORDING FEES	93.50	351.98	1,000.00	35.20	648.02
BOND & INSURANCE PREMIUMS	0.00	24,177.53	220,000.00	10.99	195,822.47
CONTRACT SERVICES	12,171.30	151,172.95	227,000.00	66.60	75,827.05

FOR MANAGEMENT PURPOSES ONLY

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

	<b>Current Month Actual</b>	<b>Year to Date Actual</b>	<b>Total Annual Budget</b>	<b>% Used</b>	<b>Remaining Budget</b>
EQUIPMENT RENTAL	0.00	0.00	20,000.00	0.00	20,000.00
EQUIPMENT LEASE EXPENSE	0.00	2,553.70	37,800.00	6.76	35,246.30
EQUIPMENT INTEREST LEASE EXP	437.94	3,858.98	0.00	0.00	(3,858.98)
FREIGHT & TRUCK HIRE	0.00	0.00	1,000.00	0.00	1,000.00
EFFLUENT ANALYSIS	4,072.50	30,212.00	40,000.00	75.53	9,788.00
PERMITS	0.00	40,856.81	60,000.00	68.09	19,143.19
WATER COSTS	21,122.63	162,691.51	282,850.00	57.52	120,158.49
SEWAGE DISPOSAL	0.00	13,456.85	30,000.00	44.86	16,543.15
WATER ANALYSIS	0.00	3,404.00	5,000.00	68.08	1,596.00
<b>TOTAL CONTRACT &amp; OUTSIDE SERVIC</b>	<b>37,960.12</b>	<b>435,246.06</b>	<b>929,650.00</b>	<b>46.82</b>	<b>494,403.94</b>
<b>SUNDRY</b>					
DUES & PUBLICATIONS	350.14	6,875.84	5,000.00	137.52	(1,875.84)
MISCELLANEOUS EXPENSE	273.91	10,803.40	18,000.00	60.02	7,196.60
A/R CLEARING-CUSTOMER NSF CHG.	(162.50)	(1,858.24)	2,000.00	(92.91)	3,858.24
LICENSES	0.00	338.50	2,000.00	16.93	1,661.50
SCHOOLING EXPENSE	0.00	2,644.00	3,000.00	88.13	356.00
TRAVEL EXPENSE	59.50	1,600.23	5,000.00	32.00	3,399.77
<b>TOTAL SUNDRY</b>	<b>521.05</b>	<b>20,403.73</b>	<b>35,000.00</b>	<b>58.30</b>	<b>14,596.27</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	20,833.50	100,000.00	20.83	79,166.50
MOTOR VEHICLES	0.00	121,685.44	167,000.00	72.87	45,314.56
COMPUTERS, HARDWARE & SOFTWARE	0.00	0.00	5,000.00	0.00	5,000.00
UTILITIES, LINES & PLANTS	161,746.12	827,403.93	2,000,000.00	41.37	1,172,596.07
<b>TOTAL CAPITAL EXPENSES</b>	<b>161,746.12</b>	<b>969,922.87</b>	<b>2,273,000.00</b>	<b>42.67</b>	<b>1,303,077.13</b>
<b>OTHER</b>					
FUNDS TRANSFER-REV. BOND DEBT	81,950.00	655,600.00	981,300.00	66.81	325,700.00
<b>TOTAL OTHER</b>	<b>81,950.00</b>	<b>655,600.00</b>	<b>981,300.00</b>	<b>66.81</b>	<b>325,700.00</b>
<b>TOTAL EXPENSES</b>	<b>634,728.99</b>	<b>4,993,934.51</b>	<b>8,676,400.00</b>	<b>57.56</b>	<b>3,682,465.49</b>

FOR MANAGEMENT PURPOSES ONLY

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

	Current Month Actual	Year to Date Actual	Total Annual Budget	% Used	Remaining Budget
NET INCOME	\$ (60,276.53)	\$ 467,196.88	\$ 0.00	0.00	(467,196.88)

**WATER & SEWER**  
**Open Invoices**  
**5/31/2025**

<b>Name</b>	<b>Invoice Number</b>	<b>Invoice Amount</b>	<b>Invoice Date</b>	<b>Payments</b>	<b>BALANCE DUE</b>
Luke Dorman	2024-003	2,233.55	10/26/2023	0.00	<b>2,233.55</b>
Damaged Water Line - Vacant Lot FM1663 across from 415 FM1663					
BDG Trees	2024-009	331.00	4/2/2024	0.00	<b>331.00</b>
Damaged Lift Station - 18780 County Line Road					
Hannah Cody	2024-016	416.45	6/11/2024	0.00	<b>416.45</b>
Broke Meter Lock & Curb Stop - 102 Alder Loop					
William Essary	2024-018	91.81	7/18/2024	0.00	<b>91.81</b>
Broke Water Meter Lid & Antenna - 335 Lakeway Circle					
Detting and Sons LLC	2025-010	995.27	5/8/2025	0.00	<b>995.27</b>
Damaged 6" Water Main - 118 E Walnut					
<b>TOTALS</b>		<b>4,068.08</b>		<b>0.00</b>	<b>4,068.08</b>