

**TRINITY BAY CONSERVATION DISTRICT**  
**12/31/25**  
**SUMMARY OF FINANCIALS**

**MONTHLY FINANCIAL TRANSACTIONS: DECEMBER 2025**

**GENERAL FUND**                      REVENUE REALIZED: **\$577,937.38**                      EXPENDITURES: **\$395,920.86**

**25% INTO FISCAL YEAR – EXPENDED 20.74% OF FISCAL BUDGET**

**WATER & SEWER FUND**      REVENUE REALIZED: **\$677,575.41**                      EXPENDITURES: **\$851,597.91**

**25% INTO FISCAL YEAR – EXPENDED 23.83% OF FISCAL BUDGET**

**FUND BALANCES DECEMBER 2025: \$7,315,363.42**

**TAX REPORTS: DECEMBER 2025**

**CHAMBERS COUNTY:**

DECEMBER 2025 Collections \$555,720.68

Percentage of Levy Collected – 17.81%

DECEMBER 2024 Collections \$649,762.13

Percentage of Levy Collected – 19.278%

**JEFFERSON COUNTY:**

DECEMBER 2025 Collections \$1,118.52

Percentage of Levy Collected – 7.04%

DECEMBER 2024 Collections \$3,475.06

Percentage of Levy Collected – 16.66%

**ACCOUNTS RECEIVABLE:**

Accounts Receivable for DECEMBER 2025 \$12,588.05  
(THIS DOES NOT INCLUDE WATER & SEWER BILLS)

**ACCOUNTS PAYABLE:**

UNPAID ACCOUNTS PAYABLE: **\$TBD**  
ACCOUNTS PAYABLE FOR THE MONTH: **\$669,619.00**

**CONSTRUCTION FUND**

UNPAID ACCOUNTS PAYABLE FOR MONTH: **\$0.00**  
ACCOUNTS PAYABLE FOR MONTH: **\$101,117.46**

**DRAINAGE CONSTRUCTION FUND UNPAID**

ACCOUNTS PAYABLE FOR MONTH: **\$0.00**  
UNPAID ACCOUNTS PAYABLE FOR MONTH: **\$0.00**

**TRINITY BAY CONSERVATION DISTRICT**  
**CASH BALANCES**  
**12/31/25**

<b>BANK NAME</b>	<b>ACCOUNT NAME</b>	<b>AMOUNT</b>	
ANB	GENERAL FUND VALOREM TAX	1,014,642.95	RESTRICTED
ANB	DISASTER RESERVE FUND CD	2,571,943.97	
ANB	DRAINAGE CONSTRUCTION FUND	31,422.26	
ANB	PAYROLL ACCOUNT	88,146.63	
ANB	ACCOUNTS PAYABLE FUND	189,693.97	
ANB	WATER/SEWER OPERATING FUND	629,520.20	
ANB	WATER/SEWER RESERVE CD	759.57	
ANB	METER DEPOSIT OPERATING FUND	84,688.88	
ANB	METER DEPOSIT RESERVE CD	926,862.81	904,306.00
			RESTRICTED
ANB	2012 UTILITY I&S FUND	38,348.32	RESTRICTED
ANB	2012 UTILITY I&S FUND CD	349,438.46	RESTRICTED
ANB	2012 UTILITY RESERVE FUND CD	786,600.00	RESTRICTED
ANB	2014 PROJECT I&S FUND	12,117.09	RESTRICTED
ANB	2014 PROJECT I&S FUND CD	118,293.69	RESTRICTED
ANB	2014 PROJECT RESERVE FUND CD	195,700.00	RESTRICTED
ANB	WATER CONSTRUCTION FUND	277,184.62	
<b>TOTAL THIS REPORT</b>		<b>\$</b>	<b>7,315,363.42</b>
<b>TOTAL BOND RESTRICTED</b>		<b>\$</b>	<b>1,500,497.56</b>
<b>TOTAL OPERATING FUNDS</b>		<b>\$</b>	<b>5,814,865.86</b>

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

**ASSETS**

**CURRENT ASSETS**

CASH-GENERAL FUND (15001849)	\$	1,014,642.95
CASH-PAYROLL(15001784)		1,525.82
CASH-A/P (15001776)		1,766.57
CASH - COMMON AP ACCT		43,418.90
CASH - COMMON PAYROLL ACCT		7,635.19
PETTY CASH-GENERAL FUND		100.00
TRANSFER-PAYROLL ACCOUNT		(18,366.28)
CERT OF DEPOSIT-#7080281		2,571,943.97
CERT OF DEPOSIT-#7080282		8,421.06
CURRENT LEVY TAX RECEIVABLE		144,270.77
DELINQUENT TAX RECEIVABLE		372,839.90
RESERVE FOR UNCOLLECTIBLE TA		(155,133.20)
OTHER RECEIVABLES		72,743.54
DUE FROM TAX ASSESSOR COLLEC		4,547.98
DUE FROM REVENUE FUND		(32,388.35)
PREPAID EXPENSES		264,729.35
RIGHT-OF-USE LEASE LIABILITY		(16,425.98)

**TOTAL CURRENT ASSETS**

**4,286,272.19**

**PROPERTY AND EQUIPMENT**

MACHINERY & EQUIPMENT	3,810,924.47
DRAINAGE PROJECTS	6,037,621.39
ASSET HELD UNDER CAPITAL LEAS	1,752,066.00
VEHICLES	827,590.07
LAND-EASEMENTS DRAINAGE SYS	681,332.65
OFFICE EQUIPMENT MAPS	24,691.50
BRIDGES	7,063,678.41
OFFICE EQUIPMENT-ADMIN	100,912.18
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	(10,551,778.22)

**TOTAL PROPERTY AND EQUIPMENT**

**9,804,850.47**

**OTHER ASSETS**

AMOUNT TO BE PROVIDED	113,582.86
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**TOTAL OTHER ASSETS**

**113,582.86**

**TOTAL ASSETS**

**\$ 14,204,705.52**

**LIABILITIES AND CAPITAL**

**CURRENT LIABILITIES**

CHECK AMOUNT	\$	161,992.48
DUE TO/FROM REVENUE FUND		49,604.74
DUE TO/FROM DRAINAGE CONS FU		(31,422.82)

**TOTAL CURRENT LIABILITIES**

**180,174.40**

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

**LONG-TERM LIABILITIES**

SBITA LIABILITY	43,894.95
DEFERRED TAX REVENUE	333,436.99
COMPENSATED ABSENCES PAYABL	113,582.86

<b>TOTAL LONG-TERM LIABILITIES</b>	<b>490,914.80</b>
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<b>TOTAL LIABILITIES</b>	<b>671,089.20</b>
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**CAPITAL**

FUND BALANCE-UNRESERVED	3,876,141.95
INVESTMENT IN FIXED ASSETS	9,744,529.54
NET INCOME	(87,055.17)

<b>TOTAL CAPITAL</b>	<b>13,533,616.32</b>
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<b>TOTAL LIABILITIES &amp; CAPITAL</b>	<b>\$ 14,204,705.52</b>
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**TBCD GENERAL FUND  
INCOME STATEMENT  
COMPARED WITH BUDGET  
FOR THE THREE MONTHS ENDING DECEMBER 31, 2025**

	Current Month Actual	Year to Date Actual	Total Annual Budget	% Used	Remaining Budget
<b>REVENUES</b>					
TAXES REVENUE	\$ 559,961.65	\$ 785,691.88	\$ 4,613,197.00	17.03	(3,827,505.12)
TAXES PENALTY & INTEREST	12,234.02	50,183.61	98,000.00	51.21	(47,816.39)
GRANT REVENUE	0.00	0.00	400,000.00	0.00	(400,000.00)
INTEREST INCOME	5,163.89	24,019.09	92,740.00	25.90	(68,720.91)
MISCELLANEOUS INCOME	577.82	577.82	35,000.00	1.65	(34,422.18)
GATES, PIPES, BRIDGES INCOME	0.00	0.00	80,000.00	0.00	(80,000.00)
SALE OF ASSETS	0.00	167,944.00	60,000.00	279.91	107,944.00
<b>TOTAL REVENUES</b>	<b>577,937.38</b>	<b>1,028,416.40</b>	<b>5,378,937.00</b>	<b>19.12</b>	<b>(4,350,520.60)</b>
<b>EXPENSES</b>					
<b>PERSONNEL COSTS</b>					
SALARIES-DRAINAGE	112,363.34	332,691.98	1,462,800.00	22.74	(1,130,108.02)
OVERTIME	762.88	3,198.17	15,000.00	21.32	(11,801.83)
VEHICLE ALLOWANCE	2,500.00	7,500.00	30,800.00	24.35	(23,300.00)
STAFFING AGENCY-TEMPS	1,120.00	20,608.00	110,000.00	18.73	(89,392.00)
FICA S.S. TAX EXPENSE	8,996.53	26,301.49	105,000.00	25.05	(78,698.51)
INSURANCE-MEDICAL	37,341.76	107,754.07	416,000.00	25.90	(308,245.93)
UNEMPLOYMENT TAX EXPENSE	19.63	116.01	4,000.00	2.90	(3,883.99)
WORKERS' COMPENSATION INS.	0.00	0.00	5,000.00	0.00	(5,000.00)
TCDRS RETIREMENT EXPENSE	18,973.16	54,936.88	230,000.00	23.89	(175,063.12)
UNIFORMS EXPENSE	720.39	2,124.35	9,500.00	22.36	(7,375.65)
<b>TOTAL PERSONNEL COSTS</b>	<b>182,797.69</b>	<b>555,230.95</b>	<b>2,388,100.00</b>	<b>23.25</b>	<b>(1,832,869.05)</b>
<b>SUPPLIES</b>					
GENERAL SUPPLIES	118.42	426.69	2,400.00	17.78	(1,973.31)
OFFICE SUPPLIES	421.02	2,180.57	11,000.00	19.82	(8,819.43)
POSTAGE	0.00	402.34	10,000.00	4.02	(9,597.66)
SHOP SUPPLIES	19.29	691.42	5,000.00	13.83	(4,308.58)
FUEL & OIL	10,969.69	42,564.33	140,000.00	30.40	(97,435.67)
TIRES	2,397.13	4,714.72	12,000.00	39.29	(7,285.28)
SMALL TOOLS	498.06	1,877.72	15,000.00	12.52	(13,122.28)
SAFETY-GLOVES, BOOTS, GLASSES	746.14	1,167.33	11,500.00	10.15	(10,332.67)
CHEMICALS	0.00	19,093.75	120,000.00	15.91	(100,906.25)
MATERIALS & SUPPLIES	5,812.67	25,902.12	100,000.00	25.90	(74,097.88)
WELDING SUPPLIES	55.69	308.63	6,000.00	5.14	(5,691.37)
<b>TOTAL SUPPLIES</b>	<b>21,038.11</b>	<b>99,329.62</b>	<b>432,900.00</b>	<b>22.95</b>	<b>(333,570.38)</b>
<b>REPAIRS &amp; MAINTENANCE</b>					
COMPUTER EXPENSE & REPAIR	0.00	423.50	5,000.00	8.47	(4,576.50)

FOR MANAGEMENT PURPOSES ONLY

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

	Current Month Actual	Year to Date Actual	Total Annual Budget	% Used	Remaining Budget
COPY MACHINE EXPENSE & REPAIR	0.00	0.00	500.00	0.00	(500.00)
OFFICE EQUIP. EXPENSE & REPAIR	117.30	234.60	1,700.00	13.80	(1,465.40)
HEAVY EQUIPMENT REPAIR & MAINT	28,682.91	47,738.68	250,000.00	19.10	(202,261.32)
SHOP EQUIP. REPAIR & MAINT	0.00	0.00	1,000.00	0.00	(1,000.00)
TIRE REPAIR	91.50	220.50	2,000.00	11.03	(1,779.50)
VEHICLE REPAIR & MAINTENANCE	2,804.64	19,790.26	50,000.00	39.58	(30,209.74)
MOWING EQUIP. REPAIR & MAINT.	130.20	1,077.00	3,000.00	35.90	(1,923.00)
GATE/PIPE/BRIDGE REPAIR/MAINT.	4,211.30	9,384.16	120,000.00	7.82	(110,615.84)
<b>TOTAL REPAIRS &amp; MAINTENANCE</b>	<b>36,037.85</b>	<b>78,868.70</b>	<b>433,200.00</b>	<b>18.21</b>	<b>(354,331.30)</b>
<b>MAINTENANCE OF PLANTS/BLDGS</b>					
OFFICE BLDG. REPAIR & MAINT	375.61	743.55	6,000.00	12.39	(5,256.45)
SHOP BLDG. REPAIR & MAINT	0.00	0.00	15,000.00	0.00	(15,000.00)
<b>TOTAL PLANT/BLDG MAINTENANCE</b>	<b>375.61</b>	<b>743.55</b>	<b>21,000.00</b>	<b>3.54</b>	<b>(20,256.45)</b>
<b>PROFESSIONAL FEES</b>					
AUDIT EXPENSE	15,000.00	15,000.00	22,000.00	68.18	(7,000.00)
LEGAL & PROFESSIONAL FEES	3,798.70	5,161.81	15,000.00	34.41	(9,838.19)
OUTSIDE ENGINEERING SERVICES	0.00	0.00	50,000.00	0.00	(50,000.00)
MEDICAL & DRUG TESTING	70.00	70.00	1,200.00	5.83	(1,130.00)
ELECTION EXPENSE	0.00	0.00	7,900.00	0.00	(7,900.00)
<b>TOTAL PROFESSIONAL FEES</b>	<b>18,868.70</b>	<b>20,231.81</b>	<b>96,100.00</b>	<b>21.05</b>	<b>(75,868.19)</b>
<b>UTILITIES</b>					
TELEPHONE EXPENSES	1,012.51	1,798.30	16,000.00	11.24	(14,201.70)
UTILITIES	2,504.93	3,884.19	18,000.00	21.58	(14,115.81)
<b>TOTAL UTILITIES</b>	<b>3,517.44</b>	<b>5,682.49</b>	<b>34,000.00</b>	<b>16.71</b>	<b>(28,317.51)</b>
<b>CONTRACT &amp; OUTSIDE SERVICES</b>					
PUBLIC NOTICES	75.00	75.00	2,000.00	3.75	(1,925.00)
RECORDING FEES	0.00	0.00	500.00	0.00	(500.00)
BOND & INSURANCE PREMIUMS	0.00	0.00	280,000.00	0.00	(280,000.00)
CONTRACT SERVICES	12,630.84	21,080.10	70,000.00	30.11	(48,919.90)
EQUIPMENT RENTAL	0.00	0.00	5,000.00	0.00	(5,000.00)
EQUIPMENT LEASE	64,138.53	105,173.45	592,000.00	17.77	(486,826.55)
CAPITAL LEASE INTEREST	8,821.73	13,323.12	82,500.00	16.15	(69,176.88)
FREIGHT & TRUCK HIRE	0.00	0.00	2,000.00	0.00	(2,000.00)
TAX VALUATION CONTRACT	9,148.58	9,406.88	53,000.00	17.75	(43,593.12)
COMMISSION FEES-CHAMBERS CO	0.00	0.00	15,000.00	0.00	(15,000.00)
SPRAYING CONTRACT	0.00	14,025.00	100,000.00	14.03	(85,975.00)

FOR MANAGEMENT PURPOSES ONLY

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

	<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 CONTRACT &amp; OUTSIDE SERVIC</b>	<b>94,814.68</b>	<b>163,083.55</b>	<b>1,202,000.00</b>	<b>13.57</b>	<b>(1,038,916.45)</b>
<b>SUNDRY EXPENSES</b>					
DUES & PUBLICATIONS	310.76	908.28	5,000.00	18.17	(4,091.72)
MISCELLANEOUS EXPENSE	5,833.83	6,609.59	14,000.00	47.21	(7,390.41)
LICENSES	0.00	150.00	700.00	21.43	(550.00)
SCHOOLING EXPENSES	0.00	0.00	3,000.00	0.00	(3,000.00)
TRAVEL EXPENSE	0.00	1,609.96	3,000.00	53.67	(1,390.04)
<b>TOTAL SUNDRY EXPENSES</b>	<b>6,144.59</b>	<b>9,277.83</b>	<b>25,700.00</b>	<b>36.10</b>	<b>(16,422.17)</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	19,899.99	90,623.00	21.96	(70,723.01)
MOTOR VEHICLES	0.00	0.00	81,614.00	0.00	(81,614.00)
COMPUTERS-HARDWARE & SOFTWARE	0.00	0.00	70,000.00	0.00	(70,000.00)
CONTRIBUTION - TXDOT BRIDGE	32,326.19	163,123.08	400,000.00	40.78	(236,876.92)
<b>TOTAL CAPITAL EXPENSES</b>	<b>32,326.19</b>	<b>183,023.07</b>	<b>647,237.00</b>	<b>28.28</b>	<b>(464,213.93)</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>395,920.86</b>	<b>1,115,471.57</b>	<b>5,378,937.00</b>	<b>20.74</b>	<b>(4,263,465.43)</b>
<b>NET INCOME</b>	<b>\$ 182,016.52</b>	<b>\$ (87,055.17)</b>	<b>\$ 0.00</b>	<b>0.00</b>	<b>(87,055.17)</b>

FOR MANAGEMENT PURPOSES ONLY

**TRINITY BAY CONSERVATION DISTRICT**

**CHAMBERS COUNTY TAX COLLECTIONS**

**GENERAL FUND**

**12/31/2025**

**851**

<b>MONTHLY</b>		<b>TAX</b>	<b>P &amp; I</b>	<b>TOTAL</b>
DELINQUENT	13048	\$8,706.64	\$3,507.47	\$12,214.11
CURRENT	13047	\$543,532.27	\$0.00	\$543,532.27
OTHER FEES/OVERPAYMENTS				\$25.70
<b>TOTAL</b>		<b>\$552,238.91</b>	<b>\$3,507.47</b>	<b>\$555,720.68</b>

<b>YEAR</b>		<b>TAX</b>	<b>P &amp; I</b>	<b>TOTAL</b>
DELINQUENT	13048	\$44,025.91	\$12,795.55	\$56,821.46
CURRENT	13047	\$761,639.99	\$492.44	\$762,132.43
OTHER FEES/OVERPAYMENTS				\$90.96
<b>TOTAL</b>		<b>\$805,665.90</b>	<b>\$13,287.99</b>	<b>\$818,862.93</b>

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

<b>\$4,598,634.00</b>
<b>\$818,862.93</b>
<b>17.81%</b>

TRINITY BAY CONSERVATION DISTRICT

JEFFERSON COUNTY TAX COLLECTIONS

GENERAL FUND

12/31/2025

852

MONTHLY		TAX	P & I	TOTAL
DELINQUENT	13048	\$16.32	\$3.59	\$19.91
CURRENT	13047	\$1,098.61	\$0.00	\$1,098.61
<b>TOTAL</b>		<b>\$1,114.93</b>	<b>\$3.59</b>	<b>\$1,118.52</b>

YEAR		TAX	P & I	TOTAL
DELINQUENT	13048	\$16.67	\$3.59	\$20.26
CURRENT	13047	\$1,563.33	\$7.24	\$1,570.57
<b>TOTAL</b>		<b>\$1,580.00</b>	<b>\$10.83</b>	<b>\$1,590.83</b>

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

\$22,589.85
\$1,590.83
7.04%

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

**ASSETS**

**CURRENT ASSETS**

CASH - COMMON AP ACCT	\$ 46,818.92	
CASH - COMMON PAYROLL ACCT	7,635.18	
CASH-W&S FUND (15001792)	627,503.72	
CASH-METER DEPOSIT(15001806)	81,247.26	
PETTY CASH-REVENUE FUND	800.00	
TRANSFER-SSB PAYROLL ACCOUN	(288,734.25)	
CERT OF DEPOSIT-METER #7080284	926,862.81	
CERT OF DEPOSIT-W&S #7080283	759.57	
ACCOUNTS RECEIVABLE - TRADE	912,214.33	
A/R-OTHER-UTILITY	(280.00)	
A/R-OTHER-METER	(275.00)	
UNBILLED EARNED REVENUE	320,687.00	
ALLOWANCE FOR BAD DEBTS	(153,566.30)	
AD - INFRASTRUCTURE	(27,641,916.10)	
INTERFUND RECEIVABLE	14,417.26	
DUE TO/ FROM GENERAL FUND	67,858.88	
DUETO/FROM CONSTRUCTION FUN	119,509.03	
<b>TOTAL CURRENT ASSETS</b>		<b>(24,958,457.69)</b>

**PROPERTY AND EQUIPMENT**

PROPERTY, PLANT & EQUIPMENT	2,332,404.72	
LAND	1,107,127.72	
INFRASTRUCTURE	49,508,804.88	
BUILDINGS & IMPROVEMENTS	3,794,315.00	
AD- BUILDINGS	(867,133.07)	
AD- MACHINERY & EQUIPMENT	(1,668,675.76)	
RIGHT-OF-USE ASSET	23,689.00	
ACCUM AMORITZ - RIGHT-OF-USE	(10,579.50)	
SBITA ASSET	54,853.04	
ACCUM AMORITZ-SBITAS	(48,758.26)	
<b>TOTAL PROPERTY AND EQUIPMENT</b>		<b>54,226,047.77</b>

**OTHER ASSETS**

INVENTORY - WATER	314,155.78	
INVENTORY - SEWER	41,758.84	
PREPAID EXPENSES	264,729.35	
DEFERRED OUTFLOWS-PENSION	294,849.00	
<b>TOTAL OTHER ASSETS</b>		<b>915,492.97</b>

<b>TOTAL ASSETS</b>	<b>\$ 30,183,083.05</b>
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**LIABILITIES AND CAPITAL**

**CURRENT LIABILITIES**

DUE TO PAYROLL	\$ 283.05	
CHECK AMOUNT	157,413.97	
PAYABLE TO TCEQ	28,708.38	
<b>TOTAL CURRENT LIABILITIES</b>		<b>186,405.40</b>

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

**LONG-TERM LIABILITIES**

N/P FIRST NTL - ASSET #0737	40,994.94
N/P FIRST NTL - ASSET #0738	40,994.94
N/P CAP GOV LEASE 740 741 742	126,016.44
N/P KOMATSU - ASSET #0754	71,010.07
RIGHT-OF-USE- LEASE LIABILITY	13,109.50
SBITA LIABILITY	6,598.14
METER DEPOSIT LIABILITY	940,889.00
COMPENSATED ABSENCES	17,944.37
COMPENSATED ABSENCES LT	124,929.53
PENSION LIABILITY	16,570.00
DEFFERRED INFLOWS-PENSION	142,782.00

**TOTAL LONG-TERM LIABILITIES**

1,541,838.93

**TOTAL LIABILITIES**

1,728,244.33

**CAPITAL**

FUND BALANCE-UNRESERVED	1,244,728.05
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	100,378.63

**TOTAL CAPITAL**

28,454,838.72

**TOTAL LIABILITIES & CAPITAL**

\$ 30,183,083.05

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

	Current Month Actual	Year to Date Actual	Total Annual Budget	% Used	Remaining Budget
<b>REVENUES</b>					
WATER SALES	\$ 213,221.16	\$ 654,349.53	\$ 2,355,000.00	27.79	1,700,650.47
SEWER SALES	97,848.39	302,469.27	1,260,000.00	24.01	957,530.73
PENALTY INCOME	15,643.52	47,446.30	216,000.00	21.97	168,553.70
RECONNECT FEES	1,502.59	13,618.14	70,000.00	19.45	56,381.86
BULK WATER SALES	4,198.30	9,645.90	40,000.00	24.11	30,354.10
TAPPING FEES-WATER	2,500.00	20,450.00	150,000.00	13.63	129,550.00
TAPPING FEES-SEWER	8,818.50	39,096.00	275,000.00	14.22	235,904.00
RENTAL INCOME	0.00	0.00	4,200.00	0.00	4,200.00
MATERIALS & ENGINEERING REIM	100.00	350.00	20,000.00	1.75	19,650.00
PROJECT INCOME	0.00	0.00	10,000.00	0.00	10,000.00
TRANSFER IN FACILITY LEASE	0.00	0.00	98,700.00	0.00	98,700.00
OTHER REVENUES	0.00	13,400.00	0.00	0.00	(13,400.00)
INTEREST INCOME	2,382.87	7,095.51	35,000.00	20.27	27,904.49
MISCELLANEOUS INCOME	60.00	24,301.37	20,000.00	121.51	(4,301.37)
WATER CAPITAL IMPROVEMENT FEE	331,300.08	982,716.23	3,980,000.00	24.69	2,997,283.77
SALE OF ASSETS	0.00	31,588.00	30,000.00	105.29	(1,588.00)
<b>TOTAL REVENUES</b>	<b>677,575.41</b>	<b>2,146,526.25</b>	<b>8,563,900.00</b>	<b>25.06</b>	<b>6,417,373.75</b>
<b>EXPENSES</b>					
<b>PERSONNEL COSTS</b>					
SALARIES	127,498.82	339,367.32	1,596,500.00	21.26	1,257,132.68
OVERTIME	14,751.27	45,551.94	170,000.00	26.80	124,448.06
VEHICLE ALLOWANCE	1,700.00	4,300.00	12,500.00	34.40	8,200.00
TEMPORARIES	0.00	0.00	280,000.00	0.00	280,000.00
STAFFIN AGENCY-TEMPS	16,801.16	81,374.70	0.00	0.00	(81,374.70)
FICA S.S TAX EXPENSE	10,929.26	29,530.21	125,000.00	23.62	95,469.79
INSURANCE-MEDICAL	44,116.49	112,937.17	430,000.00	26.26	317,062.83
UNEMPLOYMENT TAX	135.25	212.70	2,000.00	10.64	1,787.30
WORKER'S COMPENSATION INS.	0.00	0.00	10,000.00	0.00	10,000.00
TCDRS RETIREMENT EXPENSE	22,999.76	61,759.79	292,000.00	21.15	230,240.21
UNIFORM EXPENSE	716.46	1,829.36	8,000.00	22.87	6,170.64
<b>TOTAL PERSONNEL COSTS</b>	<b>239,648.47</b>	<b>676,863.19</b>	<b>2,926,000.00</b>	<b>23.13</b>	<b>2,249,136.81</b>
<b>SUPPLIES</b>					
GENERAL SUPPLIES	118.42	429.74	5,000.00	8.59	4,570.26
OFFICE SUPPLIES	243.50	1,489.16	12,000.00	12.41	10,510.84
POSTAGE	12.14	462.66	2,000.00	23.13	1,537.34
FUEL & OIL	6,265.10	22,024.90	110,000.00	20.02	87,975.10

FOR MANAGEMENT PURPOSES ONLY

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

	Current Month Actual	Year to Date Actual	Total Annual Budget	% Used	Remaining Budget
TIRES	1,313.79	2,877.96	10,000.00	28.78	7,122.04
SMALL TOOLS	2,366.90	6,809.27	20,000.00	34.05	13,190.73
PLANT SUPPLIES	360.32	407.67	20,000.00	2.04	19,592.33
SAFETY-GLOVES,BOOTS,GLASSES	5,760.60	6,402.19	15,000.00	42.68	8,597.81
CHEMICALS	77,028.73	130,991.53	500,000.00	26.20	369,008.47
MATERIALS & SUPPLIES	13,241.99	26,855.03	180,000.00	14.92	153,144.97
<b>TOTAL SUPPLIES</b>	<b>106,711.49</b>	<b>198,750.11</b>	<b>874,000.00</b>	<b>22.74</b>	<b>675,249.89</b>
<b>REPAIRS &amp; MAINTENANCE</b>					
COMPUTER EXPENSE & REPAIRS	0.00	858.47	5,000.00	17.17	4,141.53
OFFICE EQUIP. EXPENSE & REPAIR	117.30	418.59	2,000.00	20.93	1,581.41
HEAVY EQUIPMENT REPAIR & MAINT	3,474.86	4,408.08	25,000.00	17.63	20,591.92
TIRE REPAIR	47.00	145.15	0.00	0.00	(145.15)
VEHICLE REPAIR & MAINTENANCE	1,961.14	10,719.18	40,000.00	26.80	29,280.82
<b>TOTAL REPAIRS &amp; MAINTENANCE</b>	<b>5,600.30</b>	<b>16,549.47</b>	<b>72,000.00</b>	<b>22.99</b>	<b>55,450.53</b>
<b>MAINTENANCE OF PLANTS/BLDG</b>					
OFFICE BLDG. REPAIR & MAINT	1,005.61	1,373.55	7,000.00	19.62	5,626.45
SHOP BLDG. REPAIR & MAINT	0.00	0.00	5,000.00	0.00	5,000.00
MAINT.-PLANTS, LINES, UTILITES	67,477.80	98,886.25	200,000.00	49.44	101,113.75
<b>TOTAL MAINTENANCE OF PLANTS/BL</b>	<b>68,483.41</b>	<b>100,259.80</b>	<b>212,000.00</b>	<b>47.29</b>	<b>111,740.20</b>
<b>PROFESSIONAL FEES</b>					
AUDIT EXPENSE	15,000.00	15,000.00	20,000.00	75.00	5,000.00
LEGAL & PROFESSIONAL FEES	3,798.70	5,161.80	20,000.00	25.81	14,838.20
OUTSIDE ENGINEERING SERVICES	23,345.52	58,426.37	150,000.00	38.95	91,573.63
MEDICAL & DRUG TESTING	210.00	350.00	2,000.00	17.50	1,650.00
<b>TOTAL PROFESSIONAL FEES</b>	<b>42,354.22</b>	<b>78,938.17</b>	<b>192,000.00</b>	<b>41.11</b>	<b>113,061.83</b>
<b>UTILITIES</b>					
TELEPHONE EXPENSE	2,327.37	5,729.19	35,000.00	16.37	29,270.81
UTILITES	36,920.44	56,223.13	250,000.00	22.49	193,776.87
<b>TOTAL UTILITIES</b>	<b>39,247.81</b>	<b>61,952.32</b>	<b>285,000.00</b>	<b>21.74</b>	<b>223,047.68</b>
<b>CONTRACT &amp; OUTSIDE SERVICES</b>					
PUBLIC NOTICES	3,686.50	5,621.75	5,000.00	112.44	(621.75)
RECORDING FEES	31.00	347.46	1,000.00	34.75	652.54

FOR MANAGEMENT PURPOSES ONLY

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

	Current Month Actual	Year to Date Actual	Total Annual Budget	% Used	Remaining Budget
BOND & INSURANCE PREMIUMS	0.00	0.00	240,000.00	0.00	240,000.00
CONTRACT SERVICES	32,741.66	68,027.02	230,000.00	29.58	161,972.98
EQUIPMENT RENTAL	0.00	0.00	5,000.00	0.00	5,000.00
EQUIPMENT INTEREST LEASE EXP	734.44	1,497.74	5,000.00	29.95	3,502.26
FREIGHT & TRUCK HIRE	0.00	0.00	1,000.00	0.00	1,000.00
EFFLUENT ANALYSIS	5,185.00	9,570.50	45,000.00	21.27	35,429.50
PERMITS	0.00	36,141.81	60,000.00	60.24	23,858.19
WATER COSTS	31,050.00	51,750.00	250,000.00	20.70	198,250.00
SEWAGE DISPOSAL	16,721.88	34,303.58	30,000.00	114.35	(4,303.58)
WATER ANALYSIS	0.00	828.00	6,000.00	13.80	5,172.00
<b>TOTAL CONTRACT &amp; OUTSIDE SERVIC</b>	<b>90,150.48</b>	<b>208,087.86</b>	<b>878,000.00</b>	<b>23.70</b>	<b>669,912.14</b>
<b>SUNDRY</b>					
DUES & PUBLICATIONS	311.35	9,524.29	10,000.00	95.24	475.71
MISCELLANEOUS EXPENSE	7,222.78	8,795.97	18,000.00	48.87	9,204.03
DAILY OVER/SHORT	(3.10)	55.86	0.00	0.00	(55.86)
A/R CLEARING-CUSTOMER NSF CHG.	(8.84)	5,492.35	(2,500.00)	(219.69)	(7,992.35)
LICENSES	0.00	224.75	2,000.00	11.24	1,775.25
SCHOOLING EXPENSE	111.00	641.00	5,000.00	12.82	4,359.00
TRAVEL EXPENSE	0.00	102.00	5,000.00	2.04	4,898.00
<b>TOTAL SUNDRY</b>	<b>7,633.19</b>	<b>24,836.22</b>	<b>37,500.00</b>	<b>66.23</b>	<b>12,663.78</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	100,000.00	0.00	100,000.00
MOTOR VEHICLES	0.00	0.00	200,000.00	0.00	200,000.00
COMPUTERS, HARDWARE & SOFTWARE	0.00	0.00	10,132.00	0.00	10,132.00
UTILITIES, LINES & PLANTS	169,818.54	428,631.71	1,579,800.00	27.13	1,151,168.29
<b>TOTAL CAPITAL EXPENSES</b>	<b>169,818.54</b>	<b>428,631.71</b>	<b>1,890,932.00</b>	<b>22.67</b>	<b>1,462,300.29</b>
<b>OTHER</b>					
FUNDS TRANSFER-REV. BOND DEBT	81,950.00	245,850.00	1,196,468.00	20.55	950,618.00
<b>TOTAL OTHER</b>	<b>81,950.00</b>	<b>245,850.00</b>	<b>1,196,468.00</b>	<b>20.55</b>	<b>950,618.00</b>

FOR MANAGEMENT PURPOSES ONLY

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

	<u>Current Month Actual</u>	<u>Year to Date Actual</u>	<u>Total Annual Budget</u>	% Used	<u>Remaining Budget</u>
<b>TOTAL EXPENSES</b>	<u>851,597.91</u>	<u>2,040,718.85</u>	<u>8,563,900.00</u>	23.83	<u>6,523,181.15</u>
<b>NET INCOME</b>	<u>\$ (174,022.50)</u>	<u>\$ 105,807.40</u>	<u>\$ 0.00</u>	0.00	<u>(105,807.40)</u>

**WATER & SEWER**  
**Open Invoices**  
**12/31/2025**

<b>Name</b>	<b>Invoice Number</b>	<b>Invoice Amount</b>	<b>Invoice Date</b>	<b>Payments</b>	<b>BALANCE DUE</b>
Detting and Sons LLC Damaged 6" Water Main - 118 E Walnut	2025-010	995.27	5/8/2025	0.00	<b>995.27</b>
Gabriel Briagas Replaced Damaged Flush Hydrant - 140 Peachleaf Court	2025-012	2,350.71	6/3/2025	0.00	<b>2,350.71</b>
MP Technology Repaired 2 1" Water Service Line - 302 & 306 Little Spring Courts	2025-014	1,526.22	6/16/2025	0.00	<b>1,526.22</b>
Thomas Kade Homes Replaced Damaged Meter & Yoke - 122 Peachleaf Court	2025-017	723.55	6/24/2025	0.00	<b>723.55</b>
Robbin Hibler Repair Grinder & Control Panel - RV Fire- 178 Channelview Dr	2025-019	1,377.00	7/14/2025	0.00	<b>1,377.00</b>
Josh Fannin Relocate Sewer Cleanout - 127 Alder Loop	2025-021	300.00	8/11/2025	0.00	<b>300.00</b>
Crystal Davis Replaced Antenna - 516 Meadowlark Lane	2025-024	50.00	9/2/2025	0.00	<b>50.00</b>
Lauren Samuels Construction Repaired 4" Water Main - Hwy 61 at Pinchback	2025-026	3,580.90	9/10/2025	0.00	<b>3,580.90</b>
William Thompson Repair 2" Water Main - 3314 Fm 2936	2025-028	1,684.40	9/11/2025	0.00	<b>1,684.40</b>
<b>TOTALS</b>		<b>12,588.05</b>		<b>0.00</b>	<b>12,588.05</b>