

Management Report

Terrebonne Domestic Water District
For the period ended November 30, 2022

Prepared on

December 12, 2022

For management use only

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Profit and Loss

November 2022

	Total
INCOME	
40500 Investments	
45050 Interest Income	1,624.76
Total 40500 Investments	1,624.76
40550 OR-LB-20 Water Income	
41100 Water	26,576.66
41200 Service Fees	1,185.00
Total 40550 OR-LB-20 Water Income	27,761.66
Total Income	29,386.42
GROSS PROFIT	
	29,386.42
EXPENSES	
61000 OR-LB- 30 Personnel Services	
61020 Payroll Expenses	10,958.33
61030 Payroll Taxes	878.02
61070 Employee Retirement	635.83
61080 Workers Comp	191.21
Total 61000 OR-LB- 30 Personnel Services	12,663.39
62000 OR-LB-31 Operations	
62010 Utilities	
62011 Utilities - Electric	2,038.35
62012 Utilities - Other	1,142.40
Total 62010 Utilities	3,180.75
62020 Operating Supplies	72.80
62040 Office Supplies	785.91
62050 Postage, Mailing Service	219.24
62060 Legal	1,794.00
62070 Insurance	
62071 Insurance - Liability, D and O	89.00
62072 Property Insurance	763.58
Total 62070 Insurance	852.58
62080 Bookkeeping	744.00
62110 Education	
62212 Conference, Convention, Meeting	325.00
Total 62110 Education	325.00
62160 Bank Charges	
62162 Merchant Services Proc Fee	792.68
Total 62160 Bank Charges	792.68
62170 Billing support	287.41
62180 Computer Software	14.99
62190 Dues & Subscriptions	410.00
62210 Printing and Copying	121.90
62220 Telephone, Telecommunications	383.51

	Total
62230 Refund	247.76
Total 62000 OR-LB-31 Operations	10,232.53
Total Expenses	22,895.92
NET OPERATING INCOME	6,490.50
NET INCOME	\$6,490.50

Balance Sheet

As of November 30, 2022

	Total
ASSETS	
Current Assets	
Bank Accounts	
10100 Bank-4506	8,194.93
10200 First Interstate -3877- General	41,668.66
10500 LGIP Investments	
10510 LGIP - Debit Service #4845	52,433.39
10520 LGIP Investment Fund #5534	634,952.41
10530 LGIP - SDC Fund #6271	67,884.41
15340 LGIP Deposit Fund #6272	13,380.62
Total 10500 LGIP Investments	768,650.83
Total Bank Accounts	818,514.42
Other Current Assets	
11500 Water Bills Receivable	11,816.34
14000 Inventory	6,451.05
14200 Prepaid Expenses	2,302.42
Total Other Current Assets	20,569.81
Total Current Assets	839,084.23
Fixed Assets	
15000 Equipment	85,813.68
15100 Water System	3,551,904.10
15200 Water Rights Asset	77,553.00
15300 Land	35,512.00
15400 Easements & Permits	2,800.00
15900 Accumulated Depreciation	-1,225,589.75
Total Fixed Assets	2,527,993.03
TOTAL ASSETS	\$3,367,077.26
LIABILITIES AND EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
20000 Accounts Payable	3,738.45
Total Accounts Payable	3,738.45
Other Current Liabilities	
24000 Payroll Liabilities	0.00
OR Employment Taxes	87.22
OR Statewide Transit Taxes	22.75
Total 24000 Payroll Liabilities	109.97
24300 Payroll payable	1,918.62
25000 Customer deposits payable	36,888.65
Total Other Current Liabilities	38,917.24

	Total
Total Current Liabilities	42,655.69
Total Liabilities	42,655.69
Equity	
32000 Retained Earnings S	1,164,815.50
32500 Debt Service fund bal	105,905.63
32600 SDC Revenues	59,031.00
33000 Retained Earnings M	1,735,214.52
Net Income	259,454.92
Total Equity	3,324,421.57
TOTAL LIABILITIES AND EQUITY	\$3,367,077.26

Terrebonne Domestic Water District

Profit and Loss Comparison

July - November, 2022

	TOTAL	
	JUL - NOV, 2022	JUL - NOV, 2021 (PY)
Income		
40500 Investments		
45050 Interest Income	4,937.09	1,131.65
Total 40500 Investments	4,937.09	1,131.65
40550 OR-LB-20 Water Income		
41100 Water	256,767.16	242,821.05
41200 Service Fees	3,930.86	5,810.02
41300 Backflow Fees	5,737.50	
41500 Debt Reduction Charge	0.00	14,314.59
Total 40550 OR-LB-20 Water Income	266,435.52	262,945.66
41600 System Development Fees	7,700.00	0.00
Total Income	\$279,072.61	\$264,077.31
GROSS PROFIT	\$279,072.61	\$264,077.31
Expenses		
61000 OR-LB- 30 Personnel Services		
61020 Payroll Expenses	47,462.45	53,480.00
61030 Payroll Taxes	3,934.88	4,499.23
61040 Employee Health ins		6,021.40
61070 Employee Retirement	3,179.15	5,058.50
61080 Workers Comp	991.21	1,030.55
Total 61000 OR-LB- 30 Personnel Services	55,567.69	70,089.68
62000 OR-LB-31 Operations		
62010 Utilities		
62011 Utilities - Electric	16,286.27	16,232.86
62012 Utilities - Other	1,767.18	1,017.96
Total 62010 Utilities	18,053.45	17,250.82
62020 Operating Supplies	2,255.06	1,637.17
62024 Repair and Maintenance	4,512.50	
Total 62020 Operating Supplies	6,767.56	1,637.17
62030 Testing expense	1,455.76	929.00
62040 Office Supplies	2,115.71	1,017.92
62050 Postage, Mailing Service	1,569.33	1,065.27
62060 Legal	2,893.00	5,292.00
62070 Insurance		
62071 Insurance - Liability, D and O	445.00	400.40
62072 Property Insurance	3,817.90	3,419.60
Total 62070 Insurance	4,262.90	3,820.00
62080 Bookkeeping	3,696.00	3,517.50
62090 Directors Fees		960.00

Terrebonne Domestic Water District

Profit and Loss Comparison

July - November, 2022

	TOTAL	
	JUL - NOV, 2022	JUL - NOV, 2021 (PY)
62110 Education		
62212 Conference, Convention, Meeting	325.00	
Total 62110 Education	325.00	
62150 Backflow Expense		5,355.00
62160 Bank Charges		
62161 Bank Service Fees	295.33	320.13
62162 Merchant Services Proc Fee	4,077.53	2,504.94
Total 62160 Bank Charges	4,372.86	2,825.07
62170 Billing support	1,396.82	476.36
62180 Computer Software	559.95	1,155.56
62190 Dues & Subscriptions	1,263.96	914.53
62200 Fuel		305.69
62210 Printing and Copying	630.30	1,381.44
62220 Telephone, Telecommunications	2,283.49	2,220.39
62230 Refund	834.36	672.06
62240 HR Services	74.00	
Total 62000 OR-LB-31 Operations	52,554.45	50,795.78
70000 Capital Outlay		
70100 System Improvements	131.20	33,308.22
Total 70000 Capital Outlay	131.20	33,308.22
80000 Interest Expense	4,534.35	1,672.75
Total Expenses	\$112,787.69	\$155,866.43
NET OPERATING INCOME	\$166,284.92	\$108,210.88
Other Income		
90300 Gain (Loss) on Sale	93,170.00	
Total Other Income	\$93,170.00	\$0.00
NET OTHER INCOME	\$93,170.00	\$0.00
NET INCOME	\$259,454.92	\$108,210.88

Terrebonne Domestic Water District

Profit and Loss Comparison

November 2022

	TOTAL	
	NOV 2022	NOV 2021 (PY)
Income		
40500 Investments		
45050 Interest Income	1,624.76	185.49
Total 40500 Investments	1,624.76	185.49
40550 OR-LB-20 Water Income		
41100 Water	26,576.66	24,788.01
41200 Service Fees	1,185.00	1,290.00
41300 Backflow Fees	0.00	
41500 Debt Reduction Charge		2,851.95
Total 40550 OR-LB-20 Water Income	27,761.66	28,929.96
41600 System Development Fees	0.00	0.00
Total Income	\$29,386.42	\$29,115.45
GROSS PROFIT	\$29,386.42	\$29,115.45
Expenses		
61000 OR-LB- 30 Personnel Services		
61020 Payroll Expenses	10,958.33	10,696.00
61030 Payroll Taxes	878.02	869.77
61040 Employee Health ins		1,204.28
61070 Employee Retirement	635.83	1,011.70
61080 Workers Comp	191.21	206.11
Total 61000 OR-LB- 30 Personnel Services	12,663.39	13,987.86
62000 OR-LB-31 Operations		
62010 Utilities		
62011 Utilities - Electric	2,038.35	1,670.62
62012 Utilities - Other	1,142.40	208.12
Total 62010 Utilities	3,180.75	1,878.74
62020 Operating Supplies	72.80	395.37
62030 Testing expense		865.00
62040 Office Supplies	785.91	684.96
62050 Postage, Mailing Service	219.24	188.48
62060 Legal	1,794.00	147.00
62070 Insurance		
62071 Insurance - Liability, D and O	89.00	80.08
62072 Property Insurance	763.58	683.92
Total 62070 Insurance	852.58	764.00
62080 Bookkeeping	744.00	703.50
62110 Education		
62212 Conference, Convention, Meeting	325.00	
Total 62110 Education	325.00	

Terrebonne Domestic Water District

Profit and Loss Comparison

November 2022

	TOTAL	
	NOV 2022	NOV 2021 (PY)
62160 Bank Charges		
62161 Bank Service Fees		49.86
62162 Merchant Services Proc Fee	792.68	389.33
Total 62160 Bank Charges	792.68	439.19
62170 Billing support	287.41	183.62
62180 Computer Software	14.99	719.12
62190 Dues & Subscriptions	410.00	404.29
62200 Fuel		2.31
62210 Printing and Copying	121.90	1,126.28
62220 Telephone, Telecommunications	383.51	445.16
62230 Refund	247.76	
Total 62000 OR-LB-31 Operations	10,232.53	8,947.02
Total Expenses	\$22,895.92	\$22,934.88
NET OPERATING INCOME	\$6,490.50	\$6,180.57
NET INCOME	\$6,490.50	\$6,180.57

Terrebonne Domestic Water District

Check Detail

November 9 - December 12, 2022

DATE	TRANSACTION TYPE	NUM NAME	MEMO/DESCRIPTION	CLR	AMOUNT
10100 Bank-4506					
12/01/2022	Expense	MCHNT PMNT PROC	MCHNT PMNT PROC SETTLEMENT 561101001135 693	C	-83.20 83.20
12/06/2022	Expense	WEBPAYMENT GATEWAY SERVICES	GATEWAY SERVICES WEBPAYMENT	C	-80.03 80.03
10200 First Interstate -3877- General					
11/09/2022	Tax Payment	IRS	Tax Payment for Period: 11/02/2022-11/04/2022 Federal Taxes (941/943/944)	C	-2,680.77 -2,680.77
11/09/2022	Tax Payment	OR Department of Revenue	Tax Payment for Period: 11/02/2022-11/04/2022 OR Income Tax	C	-758.04 -758.04
11/10/2022	Expense	OREGON STATE TREASURY LGIP	LGIP ACH OREGON ST TREAS LGIP ACH	C	- 100,000.00 100,000.00
11/15/2022	Expense	FIRST INTERSTATE BANK	SERVICE CHARGES OCTOBER 2022	C	-88.75 88.75
11/28/2022	Bill Payment (Check)	3670 AMERICAN BUSINESS SOFTWARE INC		C	-78.97 -78.97
11/28/2022	Bill Payment (Check)	3671 LOCAL GOVERNMENT LAW GROUP PC		C	-988.00 -988.00
11/28/2022	Bill Payment (Check)	3672 PACIFIC POWER		C	-2,038.35 -2,038.35
11/30/2022	Check	US POSTAL SERVICE	Hubdoc - 353511946 3669		-219.24 219.24
12/01/2022	Check	3673 EDWARD JONES	FBO: Daniel Bruce \$635.83 - Employer Contribution, \$190.75 Employee Contribution		-635.83 -635.83
12/02/2022	Check	1287 FIRST INTERSTATE BANK	RETURNED DEPOSIT ITEM	C	-100.00 100.00
12/12/2022	Payroll Check	3691 Daniel J. Bruce	Pay Period: 12/01/2022-12/31/2022 Gross Pay - This is not a legal pay stub Employer Taxes Employer Retirement Contribution Raymond James IRA EDWARD JONES RETIREMENT Raymond James IRA - Company Contribution EDWARD JONES RETIREMENT - Company Contribution OR Statewide Transit Taxes OR Employment Taxes OR Income Tax Federal Unemployment (940) Federal Taxes (941/943/944)		-5,278.62 6,970.83 535.18 635.83 0.00 0.00 0.00 635.83 6.97 3.82 477.81 0.00 1,738.79
12/12/2022	Payroll Check	3692 Jennifer A. Komiskey	Pay Period: 12/01/2022-12/31/2022		-3,064.45

Terrebonne Domestic Water District

Check Detail

November 9 - December 12, 2022

DATE	TRANSACTION TYPE	NUM NAME	MEMO/DESCRIPTION	CLR	AMOUNT
			Gross Pay - This is not a legal pay stub		3,987.50
			Employer Taxes		342.84
			OR Statewide Transit Taxes		3.99
			OR Employment Taxes		39.71
			OR Income Tax		280.23
			Federal Taxes (941/943/944)		941.96
12/12/2022	Bill Payment (Check)	3674 AMERICAN BUSINESS SOFTWARE INC			-59.95
					-59.95
12/12/2022	Bill Payment (Check)	3675 CENTRATTEL TELEPHONE ANSWERING SERVICE			-221.30
					-221.30
12/12/2022	Bill Payment (Check)	3676 David Dexter			-75.79
					-75.79
12/12/2022	Bill Payment (Check)	3677 ED STAUB & SONS PETROLEUM			-583.94
					-583.94
12/12/2022	Bill Payment (Check)	3678 EO Media Group			-121.90
					-121.90
12/12/2022	Bill Payment (Check)	3679 LOCAL GOVERNMENT LAW GROUP PC			-806.00
					-806.00
12/12/2022	Bill Payment (Check)	3680 MASTERCARD (FIB) #2575			-104.18
					-104.18
12/12/2022	Bill Payment (Check)	3681 MUCK SEPTIC SERVICE			-540.00
					-540.00
12/12/2022	Bill Payment (Check)	3682 Nancy Ann Reed			-82.16
					-82.16
12/12/2022	Bill Payment (Check)	3683 ONE CALL CONCEPTS INC			-1.35
					-1.35
12/12/2022	Bill Payment (Check)	3687 REPUBLIC SERVICES #675			-18.46
					-18.46
12/12/2022	Bill Payment (Check)	3688 REVEAL ACCOUNTING SOLUTIONS			-744.00
					-744.00
12/12/2022	Bill Payment (Check)	3689 TDS			-166.26
					-166.26
12/12/2022	Bill Payment	3690 Ty Phillips			-89.81

Terrebonne Domestic Water District

Check Detail

November 9 - December 12, 2022

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	CLR	AMOUNT
	(Check)					-89.81
12/12/2022	Bill Payment (Check)	3685	OREGON HEALTH AUTHORITY			-195.00
						-195.00
12/12/2022	Bill Payment (Check)	3686	OREGON HEALTH AUTHORITY			-140.00
						-140.00
12/12/2022	Bill Payment (Check)	3684	OREGON HEALTH AUTHORITY			-75.00
						-75.00

Terrebonne Domestic Water District

Water Billing 2017 to 2022

Cubic Feet Billed												Total Dollars Billed												
	2017	2018	2019	2020	2021	%Chg to 20	%Chg to 19	2022	%Chg to 20	%Chg to 19	2022	2017	2018	2019	2020	2021	2022	%Chg to 20	%Chg to 19	2022	%Chg to 20	%Chg to 19	2022	
Jan	357505	306039	302103	367533	354107	-13.42%	-10.20%	379778	-3.65%	-10.20%	379778	\$21,522	\$21,654	\$22,400	\$23,877	\$1,477	6.89%	\$192	0.86%	\$24,531	0.86%	6.89%	\$24,531	
Feb	380159	357774	374255	310414	287435	-12.97%	-6.71%	277489	-1.8%	-19.46%	277489	\$20,746	\$22,118	\$23,465	\$23,228	-\$237	3.47%	\$191	0.81%	\$23,900	0.81%	3.47%	\$23,900	
Mar	307592	283768	300596	315561	331521	1.95%	5.86%	320958	1.05%	1.05%	320958	\$21,043	\$21,298	\$22,406	\$23,183	\$33	0.15%	\$33	0.15%	\$25,306	0.15%	0.15%	\$25,306	
Apr	408864	378539	334687	571202	236515	-70.67%	-35.06%	307933	5.39%	-21.03%	307933	\$22,411	\$22,671	\$22,760	\$26,905	\$4,145	18.21%	\$848	3.73%	\$26,750	3.73%	18.21%	\$26,750	
May	710542	866886	969331	980302	1110030	11.13%	11.13%	725534	13.23%	-38.69%	725534	\$27,981	\$31,832	\$36,025	\$35,798	\$773	2.21%	\$39,903	11.72%	\$32,592	11.72%	2.21%	\$32,592	
Jun	1472189	1512685	1246111	1198592	1176034	-47.51%	-3.81%	1176034	-1.72%	-18.08%	1176034	\$46,950	\$48,244	\$41,816	\$41,364	-\$452	-1.08%	\$41,487	0.25%	\$37,748	0.25%	-1.08%	\$37,748	
Jul	1646229	1737288	1649410	1923284	2161719	40.42%	40.42%	1984479	11.13%	-17.74%	1984479	\$55,454	\$51,619	\$47,708	\$62,429	\$16,721	36.58%	\$69,925	16.40%	\$62,724	16.40%	36.58%	\$62,724	
Aug	1636890	1619724	1282431	1499889	1438911	-7.87%	3.99%	1901229	42.5%	19.3%	1901229	\$52,489	\$56,327	\$59,884	\$62,621	\$2,737	4.57%	\$59,423	-5.34%	\$63,566	-5.34%	4.57%	\$63,566	
Sep	715000	748037	535688	1176551	1563706	63.81%	42.5%	1836635	27.92%	17.45%	1836635	\$52,873	\$52,958	\$44,193	\$50,425	\$6,232	14.10%	\$53,589	7.18%	\$62,048	7.18%	14.10%	\$62,048	
Oct	368820	445356	399759	369012	318534	-50.78%	-7.69%	258905	-29.82%	31.36%	258905	\$29,500	\$29,048	\$24,401	\$24,812	\$4,411	18.28%	\$24,788	-0.30%	\$26,756	-0.30%	18.28%	\$26,756	
Nov	306811	332900	317329	293987	23342	-7.36%	-7.36%	331273	37.26%	24.36%	331273	\$21,622	\$22,717	\$23,254	\$23,372	\$119	0.51%	\$24,735	5.86%	\$27,277	5.86%	0.51%	\$27,277	
Dec	10080433	10202706	9286998	10951505	10512912	-4.86%	-4.00%	10198866	-1.73%	-1.73%	10198866	\$395,397	\$404,887	\$393,199	\$440,082	\$46,883	11.92%	\$447,359	1.85%	\$427,764	1.85%	11.92%	\$427,764	
Total																								

Price per Cubic Foot Sold (100 cf)												Average Customer Charge											
	2017	2018	2019	2020	2021	%Chg to 20	%Chg to 19	2022	%Chg to 20	%Chg to 19	2022	2017	2018	2019	2020	2021	2022	%Chg to 20	%Chg to 19	2022	%Chg to 20	%Chg to 19	2022
Jan	\$6.02	\$7.08	\$7.41	\$6.50	\$6.80	-12.38%	-12.38%	\$7.71	4.63%	13.50%	\$7.71	\$37.11	\$37.33	\$38.62	\$41.17	\$2.55	6.82%	-\$1.05	-2.72%	\$40.89	-2.72%	6.82%	\$40.89
Feb	\$5.46	\$5.18	\$6.27	\$7.48	\$7.87	9.35%	9.35%	\$8.61	5.22%	9.39%	\$8.61	\$35.77	\$38.13	\$40.46	\$40.05	-\$0.41	-1.07%	-\$1.02	-2.51%	\$39.83	-2.51%	-1.07%	\$39.83
Mar	\$6.84	\$7.51	\$7.45	\$7.35	\$7.00	-1.44%	-1.44%	\$7.88	-4.65%	12.59%	\$7.88	\$36.28	\$36.72	\$38.63	\$39.97	\$1.34	3.65%	-\$1.28	-3.31%	\$42.18	-3.31%	3.65%	\$42.18
Apr	\$5.48	\$5.99	\$6.80	\$4.71	\$4.61	-20.90%	-30.74%	\$6.84	-2.12%	48.41%	\$6.84	\$38.64	\$39.09	\$39.24	\$46.39	\$7.15	18.28%	-\$0.13	-0.34%	\$44.58	-0.34%	18.28%	\$44.58
May	\$3.94	\$3.67	\$3.61	\$3.65	\$3.59	1.06%	1.06%	\$4.50	-1.55%	25.27%	\$4.50	\$48.24	\$54.88	\$60.39	\$61.72	\$1.33	2.45%	\$66.51	7.92%	\$54.30	7.92%	2.45%	\$54.30
Jun	\$3.19	\$3.19	\$3.36	\$3.45	\$3.52	0.09%	2.84%	\$3.91	2.00%	11.12%	\$3.91	\$80.95	\$83.18	\$72.10	\$71.32	-\$0.78	-0.94%	\$69.11	-3.06%	\$62.91	-3.06%	-0.94%	\$62.91
Jul	\$3.13	\$3.20	\$3.30	\$3.21	\$3.23	-0.90%	-2.73%	\$3.16	-0.79%	-2.29%	\$3.16	\$95.61	\$89.00	\$78.81	\$107.64	\$28.83	32.39%	\$116.54	11.30%	\$104.54	11.30%	32.39%	\$104.54
Aug	\$3.19	\$3.24	\$3.24	\$3.26	\$4.13	0.87%	26.84%	\$3.34	2.64%	-19.04%	\$3.34	\$90.50	\$87.12	\$103.25	\$107.97	\$4.72	4.86%	-\$8.93	-8.65%	\$105.94	-8.65%	4.86%	\$105.94
Sep	\$3.23	\$3.27	\$3.45	\$3.36	\$3.43	-0.084%	-2.44%	\$3.86	1.96%	-1.44%	\$3.86	\$91.16	\$91.31	\$76.19	\$86.94	\$10.74	11.77%	\$89.33	3.14%	\$103.41	3.14%	11.77%	\$103.41
Oct	\$4.13	\$3.88	\$5.13	\$3.57	\$4.25	-30.37%	-30.37%	\$3.86	-0.39%	-9.13%	\$3.86	\$90.86	\$90.08	\$47.37	\$72.44	\$25.07	50.06%	\$58.44	-14.01%	\$69.76	-14.01%	50.06%	\$69.76
Nov	\$6.18	\$5.48	\$6.21	\$6.74	\$7.78	8.55%	8.55%	\$6.75	15.50%	-13.20%	\$6.75	\$39.32	\$42.07	\$42.78	\$42.87	\$0.09	0.20%	\$41.31	-3.63%	\$44.59	-3.63%	0.20%	\$44.59
Dec	\$7.05	\$6.82	\$7.33	\$7.95	\$7.47	-8.49%	-8.49%	\$8.08	-0.08%	-0.08%	\$8.08	\$37.28	\$39.17	\$40.09	\$40.30	\$0.21	0.52%	\$41.23	2.31%	\$47.35	2.31%	0.52%	\$47.35
Total	\$3,922	\$3,968	\$4,229	\$4.02	\$4.26	-4.99%	-4.99%	\$4.26	5.89%	5.89%	\$4.26	\$56.81	\$58.17	\$56.49	\$63.23	\$1.68	-2.89%	\$62.13	-1.73%	\$62.13	-1.73%	-2.89%	\$62.13

Notes: Almost done for this year.
 It looks like we are on track to beat last years numbers.
 Stating next month I will be changing this chart to reflect fiscal year, July to June

Income, increase/decrease, year over year:		%	
Years	\$		%
2018 over 2017	\$9,490	2.40%	
2019 over 2018	-\$11,688	-2.89%	
2020 over 2019	\$46,883	11.92%	
2021 over 2020	\$7,277	1.65%	
2022 over YTD	\$5,140	1.22%	