

# Management Report

Terrebonne Domestic Water District  
For the period ended October 31, 2023

Prepared on  
November 14, 2023

For management use only

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# Profit and Loss

October 2023

	Total
<b>INCOME</b>	
40500 Investments	
45050 Interest Income	3,074.60
<b>Total 40500 Investments</b>	<b>3,074.60</b>
40550 OR-LB-20 Water Income	
41100 Water	32,532.66
41200 Service Fees	1,325.00
<b>Total 40550 OR-LB-20 Water Income</b>	<b>33,857.66</b>
<b>Total Income</b>	<b>36,932.26</b>
<b>GROSS PROFIT</b>	
	<b>36,932.26</b>
<b>EXPENSES</b>	
61000 OR-LB- 30 Personnel Services	
61020 Payroll Expenses	11,266.67
61030 Payroll Taxes	890.75
61040 Employee Health ins	1,116.85
61070 Employee Retirement	1,075.00
61080 Workers Comp	252.90
<b>Total 61000 OR-LB- 30 Personnel Services</b>	<b>14,602.17</b>
62000 OR-LB-31 Operations	
62010 Utilities	
62011 Utilities - Electric	2,942.95
62012 Utilities - Other	20.77
<b>Total 62010 Utilities</b>	<b>2,963.72</b>
62020 Operating Supplies	121.85
62030 Testing expense	80.00
62040 Office Supplies	409.70
62050 Postage, Mailing Service	215.64
62060 Legal	863.50
62070 Insurance	
62071 Insurance - Liability, D and O	789.58
62072 Property Insurance	136.75
<b>Total 62070 Insurance</b>	<b>926.33</b>
62080 Bookkeeping	771.00
62160 Bank Charges	
62161 Bank Service Fees	140.57
62162 Merchant Services Proc Fee	693.91
<b>Total 62160 Bank Charges</b>	<b>834.48</b>
62170 Billing support	59.95
62180 Computer Software	108.33
62190 Dues & Subscriptions	602.00

	<b>Total</b>
62200 Fuel	152.07
62220 Telephone, Telecommunications	697.02
62230 Refund	65.43
<b>Total 62000 OR-LB-31 Operations</b>	<b>8,871.02</b>
70000 Capital Outlay	
70100 System Improvements	21,513.00
<b>Total 70000 Capital Outlay</b>	<b>21,513.00</b>
<b>Total Expenses</b>	<b>44,986.19</b>
<b>NET OPERATING INCOME</b>	<b>-8,053.93</b>
<b>NET INCOME</b>	<b>\$ -8,053.93</b>

# Balance Sheet

As of October 31, 2023

	Total
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Bank Accounts</b>	
10100 Bank-4506	11,923.46
10200 First Interstate -3877- General	124,998.73
<b>10500 LGIP Investments</b>	
10510 LGIP - Debit Service #4845	100,905.13
10520 LGIP Investment Fund #5534	556,292.56
10530 LGIP - SDC Fund #6271	70,398.09
15340 LGIP Deposit Fund #6272	13,876.09
<b>Total 10500 LGIP Investments</b>	<b>741,471.87</b>
<b>Total Bank Accounts</b>	<b>878,394.06</b>
<b>Other Current Assets</b>	
11500 Water Bills Receivable	16,742.70
14000 Inventory	6,451.05
14200 Prepaid Expenses	4,200.90
<b>Total Other Current Assets</b>	<b>27,394.65</b>
<b>Total Current Assets</b>	<b>905,788.71</b>
<b>Fixed Assets</b>	
15000 Equipment	85,813.68
15100 Water System	3,565,410.59
15200 Water Rights Asset	77,553.00
15300 Land	35,512.00
15400 Easements & Permits	2,800.00
<b>15600 Vehicles</b>	
15610 Chevy Silverado HD2500 2011	39,993.00
<b>Total 15600 Vehicles</b>	<b>39,993.00</b>
15900 Accumulated Depreciation	-1,225,589.75
<b>Total Fixed Assets</b>	<b>2,581,492.52</b>
<b>TOTAL ASSETS</b>	<b>\$3,487,281.23</b>
<b>LIABILITIES AND EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Accounts Payable</b>	
20000 Accounts Payable	28,007.24
<b>Total Accounts Payable</b>	<b>28,007.24</b>
<b>Other Current Liabilities</b>	
24000 Payroll Liabilities	0.00
Dental Insurance	-54.85

	<b>Total</b>
OR Employment Taxes	100.26
OR Statewide Transit Taxes	12.00
<b>Total 24000 Payroll Liabilities</b>	<b>57.41</b>
24300 Payroll payable	1,918.62
25000 Customer deposits payable	37,788.67
<b>Total Other Current Liabilities</b>	<b>39,764.70</b>
<b>Total Current Liabilities</b>	<b>67,771.94</b>
<b>Total Liabilities</b>	<b>67,771.94</b>
<b>Equity</b>	
32000 Retained Earnings S	1,428,059.63
32500 Debt Service fund bal	105,905.63
32600 SDC Revenues	59,031.00
33000 Retained Earnings M	1,735,214.52
Net Income	91,298.51
<b>Total Equity</b>	<b>3,419,509.29</b>
<b>TOTAL LIABILITIES AND EQUITY</b>	<b>\$3,487,281.23</b>

# Terrebonne Domestic Water District

## Profit and Loss Comparison

July - October, 2023

	TOTAL	
	JUL - OCT, 2023	JUL - OCT, 2022 (PY)
<b>Income</b>		
40500 Investments		
45050 Interest Income	11,169.12	3,312.33
<b>Total 40500 Investments</b>	<b>11,169.12</b>	<b>3,312.33</b>
40550 OR-LB-20 Water Income		
41100 Water	210,046.08	230,190.50
41200 Service Fees	3,524.84	2,745.86
41300 Backflow Fees	0.00	5,737.50
41500 Debt Reduction Charge		0.00
<b>Total 40550 OR-LB-20 Water Income</b>	<b>213,570.92</b>	<b>238,673.86</b>
41600 System Development Fees	0.00	7,700.00
<b>Total Income</b>	<b>\$224,740.04</b>	<b>\$249,686.19</b>
<b>GROSS PROFIT</b>	<b>\$224,740.04</b>	<b>\$249,686.19</b>
<b>Expenses</b>		
61000 OR-LB- 30 Personnel Services		
61020 Payroll Expenses	45,066.68	36,504.12
61030 Payroll Taxes	3,619.81	3,056.86
61040 Employee Health ins	2,874.40	
61070 Employee Retirement	4,300.00	2,543.32
61080 Workers Comp	1,778.13	800.00
<b>Total 61000 OR-LB- 30 Personnel Services</b>	<b>57,639.02</b>	<b>42,904.30</b>
62000 OR-LB-31 Operations		
62010 Utilities		
62011 Utilities - Electric	16,873.42	14,247.92
62012 Utilities - Other	602.31	160.84
<b>Total 62010 Utilities</b>	<b>17,475.73</b>	<b>14,408.76</b>
62020 Operating Supplies	791.11	2,182.26
62024 Repair and Maintenance		4,512.50
<b>Total 62020 Operating Supplies</b>	<b>791.11</b>	<b>6,694.76</b>
62030 Testing expense	320.00	1,455.76
62040 Office Supplies	570.58	1,838.20
62050 Postage, Mailing Service	1,488.52	1,350.09
62060 Legal	1,887.50	1,099.00
62070 Insurance		
62071 Insurance - Liability, D and O	3,158.32	356.00
62072 Property Insurance	547.00	3,054.32
<b>Total 62070 Insurance</b>	<b>3,705.32</b>	<b>3,410.32</b>
62080 Bookkeeping	3,030.00	2,952.00
62100 Vehicle Maintenance & Repair	67.96	

# Terrebonne Domestic Water District

## Profit and Loss Comparison

July - October, 2023

	TOTAL	
	JUL - OCT, 2023	JUL - OCT, 2022 (PY)
62110 Education		
62114 Travel	51.75	
<b>Total 62110 Education</b>	<b>51.75</b>	
62150 Backflow Expense	5,805.00	
62160 Bank Charges		
62161 Bank Service Fees	799.69	295.33
62162 Merchant Services Proc Fee	3,267.71	3,284.85
<b>Total 62160 Bank Charges</b>	<b>4,067.40</b>	<b>3,580.18</b>
62170 Billing support	179.85	1,109.41
62180 Computer Software	913.32	544.96
62190 Dues & Subscriptions	1,140.90	853.96
62200 Fuel	607.46	463.94
62220 Telephone, Telecommunications	2,434.99	1,899.98
62230 Refund	771.24	586.60
62240 HR Services		74.00
<b>Total 62000 OR-LB-31 Operations</b>	<b>45,308.63</b>	<b>42,321.92</b>
70000 Capital Outlay		
70100 System Improvements	30,493.88	131.20
<b>Total 70000 Capital Outlay</b>	<b>30,493.88</b>	<b>131.20</b>
80000 Interest Expense		4,534.35
<b>Total Expenses</b>	<b>\$133,441.53</b>	<b>\$89,891.77</b>
<b>NET OPERATING INCOME</b>	<b>\$91,298.51</b>	<b>\$159,794.42</b>
Other Income		
90300 Gain (Loss) on Sale		93,170.00
<b>Total Other Income</b>	<b>\$0.00</b>	<b>\$93,170.00</b>
<b>NET OTHER INCOME</b>	<b>\$0.00</b>	<b>\$93,170.00</b>
<b>NET INCOME</b>	<b>\$91,298.51</b>	<b>\$252,964.42</b>



# Terrebonne Domestic Water District

## Profit and Loss Comparison

October 2023

	TOTAL	
	OCT 2023	OCT 2022 (PY)
<b>Income</b>		
40500 Investments		
45050 Interest Income	3,074.60	1,189.23
<b>Total 40500 Investments</b>	<b>3,074.60</b>	<b>1,189.23</b>
40550 OR-LB-20 Water Income		
41100 Water	32,532.66	41,852.66
41200 Service Fees	1,325.00	1,495.00
41300 Backflow Fees	0.00	5,737.50
<b>Total 40550 OR-LB-20 Water Income</b>	<b>33,857.66</b>	<b>49,085.16</b>
41600 System Development Fees	0.00	0.00
<b>Total Income</b>	<b>\$36,932.26</b>	<b>\$50,274.39</b>
<b>GROSS PROFIT</b>	<b>\$36,932.26</b>	<b>\$50,274.39</b>
<b>Expenses</b>		
61000 OR-LB- 30 Personnel Services		
61020 Payroll Expenses	11,266.67	10,927.63
61030 Payroll Taxes	890.75	875.61
61040 Employee Health ins	1,116.85	
61070 Employee Retirement	1,075.00	635.83
61080 Workers Comp	252.90	200.00
<b>Total 61000 OR-LB- 30 Personnel Services</b>	<b>14,602.17</b>	<b>12,639.07</b>
62000 OR-LB-31 Operations		
62010 Utilities		
62011 Utilities - Electric	2,942.95	2,748.87
62012 Utilities - Other	20.77	18.46
<b>Total 62010 Utilities</b>	<b>2,963.72</b>	<b>2,767.33</b>
62020 Operating Supplies	121.85	889.61
62030 Testing expense	80.00	152.44
62040 Office Supplies	409.70	216.43
62050 Postage, Mailing Service	215.64	612.39
62060 Legal	863.50	
62070 Insurance		
62071 Insurance - Liability, D and O	789.58	89.00
62072 Property Insurance	136.75	763.58
<b>Total 62070 Insurance</b>	<b>926.33</b>	<b>852.58</b>
62080 Bookkeeping	771.00	744.00
62160 Bank Charges		
62161 Bank Service Fees	140.57	
62162 Merchant Services Proc Fee	693.91	856.18
<b>Total 62160 Bank Charges</b>	<b>834.48</b>	<b>856.18</b>
62170 Billing support	59.95	171.19

# Terrebonne Domestic Water District

## Profit and Loss Comparison

October 2023

	TOTAL	
	OCT 2023	OCT 2022 (PY)
62180 Computer Software	108.33	499.99
62190 Dues & Subscriptions	602.00	524.67
62200 Fuel	152.07	224.19
62220 Telephone, Telecommunications	697.02	473.54
62230 Refund	65.43	454.09
62240 HR Services		74.00
<b>Total 62000 OR-LB-31 Operations</b>	<b>8,871.02</b>	<b>9,512.63</b>
70000 Capital Outlay		
70100 System Improvements	21,513.00	131.20
<b>Total 70000 Capital Outlay</b>	<b>21,513.00</b>	<b>131.20</b>
<b>Total Expenses</b>	<b>\$44,986.19</b>	<b>\$22,282.90</b>
<b>NET OPERATING INCOME</b>	<b>\$ -8,053.93</b>	<b>\$27,991.49</b>
<b>NET INCOME</b>	<b>\$ -8,053.93</b>	<b>\$27,991.49</b>





% of Budget

86.02%

86.92%

49.49%

20.00%

0.00%

47.82%

48.30%

48.30%

46.11%

36.30%

56.21%

37.60%

67.30%

46.88%

54.13%

30.12%

48.03%

16.82%

0.14%

10.30%

47.53%

12.58%

262.85%

4.97%

30.12%

30.30%

0.00%

4.53%

0.00%

0.00%

5.18%

0.00%

1.44%

0.00%

0.00%

100.00%

0.00%

42.82%

0.85%

0.33%

46.45%

24.30%

39.19%

42.12%

0.00%

22.84%

3.45%

3.45%

11.72%

-11.38%

0.00%

0.00%

0.00%

-11.00%

# Terrebonne Domestic Water District

## Check Detail

October 11 - November 14, 2023

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	CLR	AMOUNT
10100 Bank-4506						
10/24/2023	Expense		WEBPAYMENT GATEWAY SERVICES	GATEWAY SERVICES WEBPAYMENT	R	-71.05
						71.05
11/01/2023	Expense		MRC HNT PMNT PROC	MRC HNT PMNT PROC SETTLEMENT 561101001135 693	C	-58.25
						58.25
11/07/2023	Expense		WEBPAYMENT GATEWAY SERVICES	GATEWAY SERVICES WEBPAYMENT	C	-58.02
						58.02
10200 First Interstate -3877- General						
10/12/2023	Tax Payment		OR Department of Revenue	Tax Payment for Period: 10/04/2023-10/06/2023 OR Income Tax	R	-749.94
						-749.94
10/12/2023	Tax Payment		IRS	Tax Payment for Period: 10/04/2023-10/06/2023 Federal Taxes (941/943/944)	R	-2,695.85
						-2,695.85
10/13/2023	Expense		Merchant Fee	ACH SETTLEMENT ELEC DEBIT 1080788	R	-42.13
						42.13
10/16/2023	Expense		FIRST INTERSTATE BANK	SERVICE CHARGES SEPTEMBER 2023	R	-98.44
						98.44
10/17/2023	Check	995203	Cash-Check Deposit	RETURNED DEPOSIT ITEM	R	-90.84
						90.84
10/19/2023	Tax Payment		OR Department of Revenue	Tax Payment for Period: 07/01/2023-09/30/2023 OR Employment Taxes OR Employment Taxes OR Employment Taxes	R	-357.62
						-357.62
						-0.06
						-0.06
10/19/2023	Tax Payment		OR Department of Revenue	Tax Payment for Period: 07/01/2023-09/30/2023 OR Statewide Transit Taxes	R	-32.85
						-32.85
10/24/2023	Expense		OR Department of Revenue	PAYROLL TAX 9864291	R	-202.80
						-202.80
10/24/2023	Expense		OR Department of Revenue	PAYROLL TAX 9864291	R	-154.88
						-154.88
11/03/2023	Check	3931	US POSTAL SERVICE	CHECK 3931	C	-215.64
						215.64
11/03/2023	Expense		Merchant Fee	ACH SETTLEMENT ELEC DEBIT 1080788	C	-77.93
						77.93
11/06/2023	Payroll Check	3954	Daniel J. Bruce	Pay Period: 11/01/2023-11/30/2023 Gross Pay - This is not a legal pay stub Employer Taxes Employer Retirement Contribution Edward Jones SEP Edward Jones SEP - Company Contribution OR Paid Family and Medical Leave OR Statewide Transit Taxes OR Employment Taxes OR Income Tax Federal Taxes (941/943/944)		-5,603.92
						7,683.34
						589.68
						716.67
						213.13
						716.67
						46.10
						7.47
						3.82
						511.28
						1,887.30
11/06/2023	Payroll Check		Jennifer A. Komiskey	Pay Period: 11/01/2023-11/30/2023 Voided check on 11/07/2023		-2,675.90

# Terrebonne Domestic Water District

## Check Detail

October 11 - November 14, 2023

DATE	TRANSACTION TYPE	NUM NAME	MEMO/DESCRIPTION	CLR	AMOUNT
			Gross Pay - This is not a legal pay stub		3,583.33
			Employer Taxes		301.11
			Employer Retirement Contribution		358.33
			Employer Health Ins. Contribution		585.85
			Edward Jones SEP		107.50
			Health Insurance		0.00
			Dental Insurance		0.00
			Edward Jones SEP - Company Contribution		358.33
			Health Insurance - Company Contribution		531.00
			Dental Insurance - Company Contribution		54.85
			OR Paid Family and Medical Leave		21.50
			OR Statewide Transit Taxes		3.48
			OR Employment Taxes		28.91
			OR Income Tax		238.66
			Federal Taxes (941/943/944)		808.49
11/09/2023	Check	3932 US POSTAL SERVICE	CHECK 3932	C	-196.92
					196.92
11/10/2023	Tax Payment	OR Department of Revenue	Tax Payment for Period: 11/04/2023-11/07/2023 OR Income Tax	C	-511.28
					-511.28
11/10/2023	Tax Payment	IRS	Tax Payment for Period: 11/04/2023-11/07/2023 Federal Taxes (941/943/944)	C	-1,887.30
					-1,887.30
11/13/2023	Payroll Check	3955 Jennifer A. Komiskey	Pay Period: 11/01/2023-11/30/2023 Gross Pay - This is not a legal pay stub		-2,820.79
			Employer Taxes		3,791.67
			Employer Retirement Contribution		318.51
			Employer Health Ins. Contribution		379.17
			Edward Jones SEP		585.85
			Health Insurance		113.75
			Dental Insurance		0.00
			Edward Jones SEP - Company Contribution		0.00
			Health Insurance - Company Contribution		379.17
			Dental Insurance - Company Contribution		531.00
			OR Paid Family and Medical Leave		54.85
			OR Statewide Transit Taxes		22.75
			OR Employment Taxes		3.68
			OR Income Tax		30.37
			Federal Taxes (941/943/944)		254.22
					864.62
11/13/2023	Bill Payment (Check)	3940 EDGE ANALYTICAL INC			-80.00
					-80.00
11/13/2023	Bill Payment (Check)	3944 LOCAL GOVERNMENT LAW GROUP PC			-863.50
					-863.50
11/13/2023	Bill Payment (Check)	3949 REPUBLIC SERVICES #675			-20.77
					-20.77
11/13/2023	Bill Payment (Check)	TDS			-339.60
					-339.60
11/13/2023	Bill Payment (Check)	3939 ED STAUB & SONS PETROLEUM			-152.07

# Terrebonne Domestic Water District

## Check Detail

October 11 - November 14, 2023

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	CLR	AMOUNT
						-152.07
11/13/2023	Bill Payment (Check)	3947	PACIFIC POWER			-2,942.95
						-2,942.95
11/13/2023	Bill Payment (Check)	3935	Brooke & Robert Rehberg			-49.05
						-49.05
11/13/2023	Bill Payment (Check)	3938	Donald Coggins Glueck			-16.38
						-16.38
11/13/2023	Bill Payment (Check)	3948	Parametrix			-2,475.00
						-2,475.00
11/13/2023	Bill Payment (Check)	3943	H.D. FOWLER COMPANY			-
						19,038.00
						-
						19,038.00
11/13/2023	Bill Payment (Check)	3950	REVEAL ACCOUNTING SOLUTIONS			-771.00
						-771.00
11/13/2023	Bill Payment (Check)	3952	SPECIAL DISTRICTS INSURANCE SERVICES			-585.85
						-585.85
11/13/2023	Bill Payment (Check)	3953	TERREBONNE HARDWARE			-5.97
						-5.97
11/13/2023	Bill Payment (Check)	3945	MASTERCARD (FIB) #2575			-525.58
						-525.58
11/13/2023	Bill Payment (Check)	3934	AT&T MOBILITY			-126.22
						-126.22
11/13/2023	Bill Payment (Check)	3937	CENTRATTEL TELEPHONE ANSWERING SERVICE			-229.80
						-229.80
11/13/2023	Bill Payment (Check)	3946	ONE CALL CONCEPTS INC			-1.40
						-1.40
11/13/2023	Bill Payment (Check)	3933	AMERICAN BUSINESS SOFTWARE INC			-59.95
						-59.95
11/13/2023	Bill Payment (Check)	3936	Carson Oil Co Inc			-71.16
						-71.16
11/13/2023	Bill Payment (Check)	3951	SDAO			-602.00



# Terrebonne Domestic Water District

## Check Detail

October 11 - November 14, 2023

DATE	TRANSACTION TYPE	NUM NAME	MEMO/DESCRIPTION	CLR	AMOUNT
					-602.00
11/13/2023	Check	3941 EDWARD JONES	FBO: Daniel Bruce \$716.67 - Employer Contribution, \$213.13 Employee Contribution		-929.80
			Employer portion		-716.67
			Employee portion		-213.13
11/13/2023	Check	3942 EDWARD JONES	FBO: Jennifer Komiskey \$358.33 - Employer Contribution, \$107.5 Employee Contribution		-492.92
			Employer portion		-379.17
			Employee portion		-113.75