

# Management Report

Terrebonne Domestic Water District  
For the period ended April 30, 2024

Prepared on

**May 14, 2024**

For management use only

# Table of Contents

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Profit and Loss .....3

Balance Sheet.....5

# Profit and Loss

April 2024

	Total
<b>INCOME</b>	
40500 Investments	
45050 Interest Income	3,618.65
<b>Total 40500 Investments</b>	<b>3,618.65</b>
40550 OR-LB-20 Water Income	
41100 Water	27,797.02
41200 Service Fees	897.50
<b>Total 40550 OR-LB-20 Water Income</b>	<b>28,694.52</b>
<b>Total Income</b>	<b>32,313.17</b>
<b>GROSS PROFIT</b>	
	<b>32,313.17</b>
<b>EXPENSES</b>	
61000 OR-LB- 30 Personnel Services	
61020 Payroll Expenses	11,683.34
61030 Payroll Taxes	1,002.40
61040 Employee Health ins	585.85
61070 Employee Retirement	1,116.67
61080 Workers Comp	252.90
<b>Total 61000 OR-LB- 30 Personnel Services</b>	<b>14,641.16</b>
62000 OR-LB-31 Operations	
62010 Utilities	
62011 Utilities - Electric	1,933.53
62012 Utilities - Other	560.77
<b>Total 62010 Utilities</b>	<b>2,494.30</b>
62020 Operating Supplies	139.47
62030 Testing expense	84.00
62040 Office Supplies	76.58
62050 Postage, Mailing Service	488.01
62070 Insurance	
62071 Insurance - Liability, D and O	415.00
62072 Property Insurance	714.25
<b>Total 62070 Insurance</b>	<b>1,129.25</b>
62080 Bookkeeping	771.00
62110 Education	
62114 Travel	39.50
<b>Total 62110 Education</b>	<b>39.50</b>
62160 Bank Charges	
62161 Bank Service Fees	137.56
62162 Merchant Services Proc Fee	477.70
<b>Total 62160 Bank Charges</b>	<b>615.26</b>

	<b>Total</b>
62170 Billing support	169.12
62180 Computer Software	119.17
62200 Fuel	281.08
62220 Telephone, Telecommunications	953.27
62230 Refund	146.01
<b>Total 62000 OR-LB-31 Operations</b>	<b>7,506.02</b>
90100 Uncategorized Expense	30.00
<b>Total Expenses</b>	<b>22,177.18</b>
<b>NET OPERATING INCOME</b>	<b>10,135.99</b>
<b>NET INCOME</b>	<b>\$10,135.99</b>

# Balance Sheet

As of April 30, 2024

	Total
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Bank Accounts</b>	
10100 Bank-4506	7,777.32
10200 First Interstate -3877- General	35,535.46
<b>10500 LGIP Investments</b>	
10510 LGIP - Debit Service #4845	103,493.08
10520 LGIP Investment Fund #5534	662,679.26
10530 LGIP - SDC Fund #6271	72,203.61
15340 LGIP Deposit Fund #6272	14,231.98
<b>Total 10500 LGIP Investments</b>	<b>852,607.93</b>
<b>Total Bank Accounts</b>	<b>895,920.71</b>
<b>Other Current Assets</b>	
11500 Water Bills Receivable	-7,119.09
14000 Inventory	6,451.05
14200 Prepaid Expenses	12,289.77
<b>Total Other Current Assets</b>	<b>11,621.73</b>
<b>Total Current Assets</b>	<b>907,542.44</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>\$3,489,034.96</b>

## LIABILITIES AND EQUITY

### Liabilities

#### Current Liabilities

##### Accounts Payable

20000 Accounts Payable 3,769.08

**Total Accounts Payable 3,769.08**

##### Other Current Liabilities

24000 Payroll Liabilities 0.00

Dental Insurance 54.85

	Total
Health Insurance	-54.85
OR Employment Taxes	179.61
OR Paid Family and Medical Leave	2.50
OR Statewide Transit Taxes	12.40
<b>Total 24000 Payroll Liabilities</b>	<b>194.51</b>
24300 Payroll payable	1,918.62
25000 Customer deposits payable	36,731.17
<b>Total Other Current Liabilities</b>	<b>38,844.30</b>
<b>Total Current Liabilities</b>	<b>42,613.38</b>
<b>Total Liabilities</b>	<b>42,613.38</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	118,210.80
<b>Total Equity</b>	<b>3,446,421.58</b>
<b>TOTAL LIABILITIES AND EQUITY</b>	<b>\$3,489,034.96</b>

# Terrebonne Domestic Water District

## Profit and Loss

July 2023 - April 2024

	TOTAL	
	JUL 2023 - APR 2024	JUL 2022 - APR 2023 (PY)
<b>Income</b>		
40500 Investments		
45050 Interest Income	32,305.18	16,747.30
<b>Total 40500 Investments</b>	<b>32,305.18</b>	<b>16,747.30</b>
40550 OR-LB-20 Water Income		
41100 Water	344,315.31	386,085.58
41200 Service Fees	7,774.59	9,833.86
41300 Backflow Fees	6,097.50	5,737.50
41500 Debt Reduction Charge		0.00
<b>Total 40550 OR-LB-20 Water Income</b>	<b>358,187.40</b>	<b>401,656.94</b>
41600 System Development Fees	235.00	7,700.00
<b>Total Income</b>	<b>\$390,727.58</b>	<b>\$426,104.24</b>
<b>GROSS PROFIT</b>	<b>\$390,727.58</b>	<b>\$426,104.24</b>
<b>Expenses</b>		
61000 OR-LB- 30 Personnel Services		
61020 Payroll Expenses	115,471.36	103,551.73
61030 Payroll Taxes	9,501.08	8,596.50
61040 Employee Health ins	5,858.50	
61070 Employee Retirement	10,916.70	6,358.30
61080 Workers Comp	3,295.53	1,947.26
<b>Total 61000 OR-LB- 30 Personnel Services</b>	<b>145,043.17</b>	<b>120,453.79</b>
62000 OR-LB-31 Operations		
62010 Utilities		
62011 Utilities - Electric	28,554.96	25,299.61
62012 Utilities - Other	2,252.30	1,351.60
<b>Total 62010 Utilities</b>	<b>30,807.26</b>	<b>26,651.21</b>
62020 Operating Supplies	3,757.46	3,774.25
62024 Repair and Maintenance	1,940.46	4,512.50
<b>Total 62020 Operating Supplies</b>	<b>5,697.92</b>	<b>8,286.75</b>
62030 Testing expense	1,070.00	4,453.94
62040 Office Supplies	924.89	3,223.70
62050 Postage, Mailing Service	3,819.45	2,656.17
62060 Legal	3,451.25	6,751.00
62070 Insurance		
62071 Insurance - Liability, D and O	6,397.51	3,692.32
62072 Property Insurance	3,677.51	5,128.48
<b>Total 62070 Insurance</b>	<b>10,075.02</b>	<b>8,820.80</b>
62080 Bookkeeping	7,669.78	7,426.97
62100 Vehicle Maintenance & Repair	881.76	175.98

# Terrebonne Domestic Water District

## Profit and Loss

July 2023 - April 2024

	TOTAL	
	JUL 2023 - APR 2024	JUL 2022 - APR 2023 (PY)
62110 Education		155.00
62114 Travel	1,637.08	396.46
62212 Conference, Convention, Meeting	790.00	640.00
<b>Total 62110 Education</b>	<b>2,427.08</b>	<b>1,191.46</b>
62150 Backflow Expense	6,365.00	
62160 Bank Charges		77.99
62161 Bank Service Fees	2,107.93	957.27
62162 Merchant Services Proc Fee	6,125.66	6,600.92
<b>Total 62160 Bank Charges</b>	<b>8,233.59</b>	<b>7,636.18</b>
62170 Billing support	1,379.45	3,192.31
62180 Computer Software	2,410.74	1,665.31
62190 Dues & Subcriptions	2,571.13	1,638.96
62200 Fuel	1,955.53	1,899.61
62210 Printing and Copying	115.00	
62220 Telephone, Telecommunications	5,403.78	5,372.87
62230 Refund	1,651.10	1,236.51
62240 HR Services		74.00
<b>Total 62000 OR-LB-31 Operations</b>	<b>96,909.73</b>	<b>92,353.73</b>
70000 Capital Outlay		
70100 System Improvements	30,533.88	24,626.98
<b>Total 70000 Capital Outlay</b>	<b>30,533.88</b>	<b>24,626.98</b>
80000 Interest Expense		4,566.55
90100 Uncategorized Expense	30.00	
<b>Total Expenses</b>	<b>\$272,516.78</b>	<b>\$242,001.05</b>
<b>NET OPERATING INCOME</b>	<b>\$118,210.80</b>	<b>\$184,103.19</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>\$118,210.80</b>	<b>\$277,273.19</b>



# Terrebonne Domestic Water District

## Profit and Loss

April 2024

	TOTAL	
	APR 2024	APR 2023 (PY)
<b>Income</b>		
40500 Investments		
45050 Interest Income	3,618.65	2,535.88
<b>Total 40500 Investments</b>	<b>3,618.65</b>	<b>2,535.88</b>
40550 OR-LB-20 Water Income		
41100 Water	27,797.02	25,945.40
41200 Service Fees	897.50	1,103.50
41300 Backflow Fees	0.00	0.00
<b>Total 40550 OR-LB-20 Water Income</b>	<b>28,694.52</b>	<b>27,048.90</b>
41600 System Development Fees	0.00	0.00
<b>Total Income</b>	<b>\$32,313.17</b>	<b>\$29,584.78</b>
<b>GROSS PROFIT</b>	<b>\$32,313.17</b>	<b>\$29,584.78</b>
<b>Expenses</b>		
61000 OR-LB- 30 Personnel Services		
61020 Payroll Expenses	11,683.34	10,958.33
61030 Payroll Taxes	1,002.40	918.79
61040 Employee Health ins	585.85	
61070 Employee Retirement	1,116.67	635.83
61080 Workers Comp	252.90	191.21
<b>Total 61000 OR-LB- 30 Personnel Services</b>	<b>14,641.16</b>	<b>12,704.16</b>
62000 OR-LB-31 Operations		
62010 Utilities		
62011 Utilities - Electric	1,933.53	1,730.04
62012 Utilities - Other	560.77	18.46
<b>Total 62010 Utilities</b>	<b>2,494.30</b>	<b>1,748.50</b>
62020 Operating Supplies	139.47	192.26
62030 Testing expense	84.00	80.00
62040 Office Supplies	76.58	
62050 Postage, Mailing Service	488.01	217.80
62070 Insurance		
62071 Insurance - Liability, D and O	415.00	789.58
62072 Property Insurance	714.25	136.75
<b>Total 62070 Insurance</b>	<b>1,129.25</b>	<b>926.33</b>
62080 Bookkeeping	771.00	744.00
62110 Education		155.00
62114 Travel	39.50	
<b>Total 62110 Education</b>	<b>39.50</b>	<b>155.00</b>

# Terrebonne Domestic Water District

## Profit and Loss

April 2024

	TOTAL	
	APR 2024	APR 2023 (PY)
62160 Bank Charges		
62161 Bank Service Fees	137.56	114.63
62162 Merchant Services Proc Fee	477.70	465.10
<b>Total 62160 Bank Charges</b>	<b>615.26</b>	<b>579.73</b>
62170 Billing support	169.12	97.20
62180 Computer Software	119.17	108.33
62200 Fuel	281.08	95.54
62220 Telephone, Telecommunications	953.27	515.87
62230 Refund	146.01	169.06
<b>Total 62000 OR-LB-31 Operations</b>	<b>7,506.02</b>	<b>5,629.62</b>
70000 Capital Outlay		
70100 System Improvements		24,280.79
<b>Total 70000 Capital Outlay</b>		<b>24,280.79</b>
90100 Uncategorized Expense	30.00	
<b>Total Expenses</b>	<b>\$22,177.18</b>	<b>\$42,614.57</b>
<b>NET OPERATING INCOME</b>	<b>\$10,135.99</b>	<b>\$ -13,029.79</b>
<b>NET INCOME</b>	<b>\$10,135.99</b>	<b>\$ -13,029.79</b>





# Terrebonne Domestic Water District

## Check Detail

April 10 - May 14, 2024

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	CLR	AMOUNT
10100 Bank-4506						
04/23/2024	Expense		WEBPAYMENT GATEWAY SERVICES		R	-56.27
				GATEWAY SERVICES WEBPAYM / GATEWAY SERVICES WEBPAYMENT		56.27
05/01/2024	Expense		MRC HNT PMNT PROC		C	-58.25
				MRC HNT PMNT PROC SETTLEMENT XXXXXXXX1135 693		58.25
05/07/2024	Expense		WEBPAYMENT GATEWAY SERVICES		C	-56.07
				GATEWAY SERVICES WEBPAYM / GATEWAY SERVICES WEBPAYMENT		56.07
10200 First Interstate -3877- General						
04/12/2024	Tax Payment		IRS	Tax Payment for Period: 04/06/2024-04/09/2024	R	-
				Federal Taxes (941/943/944)		2,782.57
						-
						2,782.57
04/12/2024	Tax Payment		OR Department of Revenue	Tax Payment for Period: 04/06/2024-04/09/2024	R	-771.40
				OR Income Tax		-771.40
04/12/2024	Expense		FIRST INTERSTATE BANK		R	-137.56
				SERVICE CHARGES MARCH 2024		137.56
04/18/2024	Tax Payment		OR Department of Revenue	Tax Payment for Period: 01/01/2024-03/31/2024	R	-332.48
				OR Employment Taxes		-332.48
				OR Employment Taxes		0.02
				OR Employment Taxes		0.02
04/18/2024	Tax Payment		OR Department of Revenue	Tax Payment for Period: 01/01/2024-03/31/2024	R	-33.65
				OR Statewide Transit Taxes		-33.65
04/18/2024	Tax Payment		Department of Family and Medical Leave	Tax Payment for Period: 01/01/2024-03/31/2024	R	-207.80
				OR Paid Family and Medical Leave		-207.80
04/26/2024	Expense		PACIFIC POWER		R	-
				ROCKYMTN/PACIFIC POWER BILL XXXXX2431ACH PAY		1,933.53
						1,933.53
04/30/2024	Bill Payment (Check)		ED STAUB & SONS PETROLEUM			-37.49
						-37.49
04/30/2024	Bill Payment (Check)		Scott Black			-100.00
						-100.00
04/30/2024	Bill Payment (Check)		EDGE ANALYTICAL INC			-84.00
						-84.00
04/30/2024	Bill Payment (Check)		MASTERCARD (FIB) #2575			-178.97
						-178.97
04/30/2024	Check	4071	US POSTAL SERVICE	Hubdoc - <a href="https://app.hubdoc.com/document/551259558">https://app.hubdoc.com/document/551259558</a> - INV4071		-243.60
				United States Post Office - 4071		243.60

# Terrebonne Domestic Water District

## Check Detail

April 10 - May 14, 2024

DATE	TRANSACTION TYPE	NUM NAME	MEMO/DESCRIPTION	CLR AMOUNT
05/06/2024	Payroll Check	Jennifer A. Komiskey	Pay Period: 05/01/2024-05/31/2024	-
			Gross Pay - This is not a legal pay stub	2,976.04
			Employer Taxes	4,000.00
			Employer Retirement Contribution	343.73
			Employer Health Ins. Contribution	400.00
			Edward Jones SEP	585.85
			Health Insurance	120.00
			Dental Insurance	0.00
			Edward Jones SEP - Company Contribution	0.00
			Health Insurance - Company Contribution	400.00
			Dental Insurance - Company Contribution	531.00
			OR Paid Family and Medical Leave	54.85
			OR Statewide Transit Taxes	24.00
			OR Employment Taxes	3.88
			OR Income Tax	39.46
			Federal Taxes (941/943/944)	268.08
				912.27
05/06/2024	Payroll Check	Daniel J. Bruce	Pay Period: 05/01/2024-05/31/2024	-
			Gross Pay - This is not a legal pay stub	5,629.05
			Employer Taxes	7,683.34
			Employer Retirement Contribution	658.66
			Edward Jones SEP	716.67
			Edward Jones SEP - Company Contribution	213.13
			OR Paid Family and Medical Leave	716.67
			OR Statewide Transit Taxes	46.10
			OR Employment Taxes	7.47
			OR Income Tax	72.61
			Federal Taxes (941/943/944)	503.32
				1,870.32
05/10/2024	Tax Payment	OR Department of Revenue	Tax Payment for Period: 05/04/2024-05/07/2024 OR Income Tax	-771.40 -771.40
05/10/2024	Tax Payment	IRS	Tax Payment for Period: 05/04/2024-05/07/2024  Federal Taxes (941/943/944)	- 2,782.59 -
				2,782.59
05/14/2024	Check	EDWARD JONES	FBO: Daniel Bruce \$716.67 - Employer Contribution, \$213.13 Employee Contribution Employer portion Employee portion	-929.80 -716.67 -213.13
05/14/2024	Check	EDWARD JONES	FBO: Jennifer Komiskey \$400- Employer Contribution, \$120 Employee Contribution Employer portion Employee portion	-520.00 -400.00 -120.00