

Llano County Municipal Utility District. No. 1
Board of Directors Regular Meeting Agenda
March 26, 2024, at 10:00 a.m.
2900 Blue Lake Drive, in the community of Blue Lake, TX

1. Call the Meeting to Order and Establish a Quorum

L.D. Stewart-President, John Walters-Vice President, Pam Holder-Treasurer, John Buford-Investment Officer, and Ray Dupont-Secretary

2. Pledge to the Flag

3. Public Comment

The public will be asked to limit comment time as determined by the Board.

4. Business

Discuss, consider, and possibly act regarding:

- a. Review Scope & Fee Proposals for Water Treatment Plant Due Diligence Phase
- b. Review Seal Coat & Road Repair locations for Bid Packets
- c. Review Request by George Cordiero to Temporarily Block Blue Bird Lane on April 8, 2024

5. Consent Agenda

All consent agenda items are routine and will be enacted by one motion and vote.

- a. Approval of the Minutes of the February 27, 2024, Regular Board Meeting
- b. Approval of Expenditures of \$5,000 and over

6. Monthly Reports

Informational reports & work in progress updates only; no formal action to be taken.

- a. Major Projects Report – WIPs and Updates
- b. Department Reports –Utility, Administrative, Financial

7. Adjournment

All agenda items listed above are eligible for discussion and action unless otherwise specifically noted. Notice is posted in accordance with Chapter 551, Government Code. I certify that the above notice of meeting was posted at Llano County MUD#1 Office at 2900 Blue Lake Dr, Horseshoe Bay, TX, 78657 and website, www.lcmud.com, at least 72 hours prior to the meeting date and time.

The Board of Directors reserves the right to adjourn into executive session at any time during this meeting as authorized by the Texas Government Code. This facility is wheelchair accessible. Accessible parking spaces are available. Requests for auxiliary aids and services must be made two business days prior to this meeting by calling 830-598-5460 or emailing sharon@lcmud.com.



**Llano County
Municipal Utility District #1**
2900 Blue Lake Dr
Horseshoe Bay, TX 78657 • 830.598.5460

Memo

Date: March 26, 2024

To: Board of Directors

From: Jessica Foran, General Manager

Re: **4. Business, a. Review Scope & Fee Proposals for Water Treatment Plant Due Diligence Phase**

Following a comprehensive meeting by the District's General Manager with consultants and subject matter experts at our water treatment plant in July 2023, it became evident that urgent changes are necessary to meet capacity demands and ensure compliance with state laws. As a result, Jessica Foran presented these findings to the Board during Regular Meetings and one on one discussions. The Board has since emphasized the critical importance of addressing these issues promptly.

In response to our discussions, the board has taken proactive steps by requesting proposals for a due diligence study of our water treatment plant. This study aims to thoroughly assess the current state of our plant, identify areas requiring improvement, and outline actionable recommendations to enhance its capacity and compliance with regulatory standards.

Key points regarding the request for proposals include:

Scope of Study: The due diligence study will encompass a comprehensive review of our water treatment plant's infrastructure, operations, and regulatory compliance. This includes but is not limited to assessing capacity limitations, evaluating equipment condition, analyzing water quality data, and ensuring adherence to state laws and regulations.

Objectives: The primary objectives of the study are to identify deficiencies and bottlenecks within our system, evaluate the feasibility of proposed upgrades or modifications, and develop a strategic roadmap for enhancing plant performance and regulatory compliance.

Selection Process: The board will carefully evaluate proposals from reputable consulting firms with demonstrated expertise in water treatment plant assessments and due diligence studies. Criteria for selection will include the firm's qualifications, experience, proposed methodology, timeline, and cost-effectiveness.

Timeline and Budget: A clear timeline for conducting the study and delivering the final report will be established, with an emphasis on un-compromising thoroughness. The board will decide how to best allocate necessary resources to ensure the successful completion of the study within the specified timeframe and budget constraints.

Stakeholder Engagement: Collaboration and communication with stakeholders, including regulatory agencies, community representatives, neighboring jurisdictions, and internal teams, will be integral to the success of the study. Regular updates and opportunities for input will be provided to ensure alignment with organizational goals and community needs.

In conclusion, the decision to commission a due diligence study reflects our commitment to proactively addressing the challenges facing our water treatment plant. By investing in a comprehensive assessment and strategic planning process, we aim to safeguard the reliability, efficiency, and regulatory compliance of our water supply system for the benefit of our community.

Request for Proposals

I am pleased to provide you with a summary of the entities that have responded to our recent request for proposals (RFP) regarding the due diligence study of our water treatment plant. The following firms have demonstrated interest in conducting the study and providing recommendations for enhancing the capacity and compliance of our plant:

Taylor Engineering

An onsite visit was conducted at the Water Treatment Plant with Taylor Engineering owner, Clint Taylor. He did a general evaluation by performing a sight inspection and verbal information, of the current system and provided some verbal recommendations.

Notable skills were that he did a very thorough background and due diligence check on our plant and was very knowledgeable at the meeting. He also seemed very familiar with small systems and small budgets. He let us know that he only keeps a small number of clients at one time so that he can best serve each one with his personal time and efforts. His main recommendations (please also read his email below) included a membrane system because they will have the smallest footprint. He stated that our constructability will be the biggest cost prohibitive problem because of the small footprint. Then he let us know about upcoming federal regulations in 2025 dealing with PFAS chemicals that will be a big challenge to our system. He finally mentioned that in his due diligence investigations, he does see that City of Horseshoe Bay holds nearby facilities for water treatment and the highly recommends that for our size system, we should consider installing a pump system to receive treated water from Horseshoe Bay and do away with our water treatment plant. He gave several reasons for that including substantially lower operating costs, that it is unusual for a system with approx. 250 connections to have our own treatment facility and that he has seen how systems this size barely meet costs, much less build reserves for major repairs, and that the growing restrictions from the federal government will only make more of a cost challenge to keep the plant from driving up high debt to the community. Please read his own follow up below.

Thank you for meeting with me this morning at your water treatment plant and discussing potential paths forward for improvements. I enjoyed getting to know you, Tim, and Juan.

I've attached a few different brochures for potential packaged style treatment systems that may be viable options; however, each of these would need to be evaluated further in a planning and analysis report to determine the feasibility, cost, and effectiveness of each option. These may not be the only options for your water treatment plant, but I wanted to go ahead and give you and your board members an idea of possible big picture solutions should they decide to pursue improvements to the water treatment plant.

As discussed, I do believe a pump station after the City of Horseshoe Bay purchase water take point should also be considered and evaluated as an option as well. If the City of Horseshoe Bay could provide enough water, a pump station would be the lowest upfront capital cost option, require the least maintenance, and would eliminate some of the tasks and regulatory compliance involved with operating and maintaining a water treatment plant.

The best way to evaluate all options, feasibility, costs, and funding opportunities would be in a planning and analysis report.

Let me know how I can assist you further. I would be happy to discuss any questions you or your board members may have.

Willis Environmental

Tony Plumlee of Willis Environmental performed an onsite visit to the Water Treatment Plant. He has provided a proposal for the Due Diligence phase of the project and has also attached some expected rates for the design and construction management phase. He also remembers the thorough investigation his firm conducted in 2017 and forwarded the report for our reference. Willis Environmental are considered the local authority in civil engineering in our area based on their intimate knowledge of our terrain, water quality, LCRA and TCEQ requirements as they pertain specifically to Lake LBJ, and are extremely knowledgeable of our water treatment plant and its operations throughout the years. They have provided the statement below with their email.

Jessica, Please note attached our engineering proposal for the due-diligence phase of our proposed to the Llano County MUD#1. This contract will start off with a due-diligence phase and then go into a design phase and construction management phase. The proposal is a set amount for the due-diligence phase of the project which is the evaluation and study of the existing components, our background information of what work has been performed in the past and possible a new location for the plant. All of this will be reviewed by the Board and accepted. After that, phases have identified the scope of work for any plant improvements when we will go into either the assistance of finding funding for the project and finally the design portion. After you have reviewed the proposal and have any questions please don't hesitate to contact me.

Thank you for your time and we are looking forward in working with you this new project

Plummer

We have received a fees and scope proposal from Plummer, an engineering firm from Austin that was contacted to provide a bid. They have provided a detailed scope and fees to the project and offered them in different sections. Plummer can provide the initial investigation and do the subsequent work, or they can do the initial investigation alone. They are a completely turnkey operation and provide all aspects of planning, construction, inspections, financial planning, and compliance. Also, the District can restructure any of the phases for different costs after reviewing the scope and associated fees.

Dean Sharp Consulting

Dean Sharp Consulting was contacted to provide a scope and fees proposal and has notified us that he will provide his report as soon as possible.

Utility Engineering Group

The Utility Engineering Group was contacted to provide a scope and fees proposal and will provide their report as soon as possible.

Jones-Heroy & Associates

Jones-Heroy & Associates was contacted to provide a scope and fees proposal and will provide their report as soon as possible.

It's worth noting that each of these firms brings a unique set of skills, experiences, and perspectives to the table. The board will carefully evaluate their proposals based on criteria such as qualifications, methodology, timeline, budget, and overall fit with our organizational objectives.

Our next steps will involve reviewing the detailed proposals submitted by these entities and selecting the most suitable candidate to conduct the due diligence study. District Staff will ensure that all board members have access to the necessary information and resources to make an informed decision in this regard.

After consideration of the responses received to our RFP, I would like to recommend that we table the evaluation of the proposals to the next meeting. This will allow all entities that have expressed interest in participating to submit their proposals and ensure a fair and comprehensive assessment process.



Memo

Date: March 26, 2024

To: Board of Directors

From: Jessica Foran, General Manager

Re: **4. Business, b. Review Seal Coat & Road Repair Locations for Bid Packets**

The board has been actively discussing the seal coat project and road repairs for several months during our regular meetings. These discussions have been thorough and comprehensive, with the board diligently considering various aspects to ensure informed decision-making.

Following recent inspections conducted on our road infrastructure, it has become apparent that certain areas require immediate attention to prevent further deterioration and ensure the continuing high quality of our road conditions.

Based on the initial findings, a comprehensive map has been created to visualize the condition of our road network. This map serves as a valuable starting point tool in identifying priority locations for seal coat and road repairs. The map considers various factors such as traffic volume, the effects of aging at each particular location based on traffic volume, speed, moisture, and exposure to water, drought, extreme temperatures and other environmental factors.

Considering the findings of the initial inspection, the Board determined that further internal review would also help to identify priority locations for seal coat and road repairs. Once the road locations have been identified, we will proceed with inviting bids from qualified contractors for seal coat and road repair projects.

Based on initial inspections conducted, Staff recommends the following streets for prioritizing seal coat – Packsaddle Drive from south of Blue Bonnet Road to Pack Saddle Gap, Golf Course Dr, Sandy Lane between Packsaddle & Blue Lake Dr, Blue Waters Drive & Hill View Drive. Approximately 3 miles. For reference, we received one proposal for Blue Lake Drive and Bluebonnet Rd up to the Clubhouse at \$51,694 with repairs and crack fill for approx. 1 mile's work. Width of road will also be a factor. Staff also recommends the following locations for prioritizing road repair: The location near 2912 Blue Lake Dr. and the location on the road in front of the MUD office entrance near the mailbox kiosk.

Map follows.



Lake Lynde

Llano County MUD #1

Deer Haven HOA Park

007



Memo

Date: March 26, 2024

To: Board of Directors

From: Jessica Foran, General Manager

Re: **4. Business, c. Review Request for Road Closure by Homeowner on Blue Bird Lane**

We have received an official request for a road closure on Blue Bird Lane. The request is for an Eclipse viewing party on April 8 where attendance is expected to be 30 adults and multiple children. The request comes with the understanding that approval from the District, the Fire Department, and the Sheriff's Office is necessary to proceed.

The Fire Department has reviewed the request and has given their approval, pending approval from the Sheriff's Office. We have not received input from the Sheriff's Office at the time of this packet publication.

The District does not have a written policy or procedure that allows Staff to approve or deny a road closure request and the issue is being brought to the attention of the Board. The District's attorney was consulted, and he mentioned that allowing the closure would not be a problem, however, people must still be allowed to enter and exit as they wish. (IE people who have parked inside the area or who live in the area or their guests.)

The written request received follows –

Title: Proposal for Street Blockage During Total Eclipse Event

Introduction: We propose a temporary blockage of our street during the upcoming total eclipse event to ensure safety and facilitate optimal viewing conditions for residents and visitors. This proposal outlines the measures to be taken, including restricting traffic, allowing only emergency vehicles, implementing parking regulations, and ensuring the smooth functioning of emergency services during the eclipse.

Objective: The primary objective of this proposal is to create a safe and enjoyable environment for residents and visitors to observe the total eclipse event while minimizing disruption to emergency services.

Proposal Details:

1. Street Blockage:

- The street will be blocked off at both ends to prevent through traffic.
- Access will be restricted to residents and emergency vehicles only.
- Blockades or barriers will be set up at designated points to enforce the restriction.

2. Traffic Regulations:

- No vehicles other than emergency vehicles will be allowed on the street during the specified time frame.
 - Residents will be informed in advance to plan alternative routes and parking arrangements.
3. Parking Regulations:
- Parking will be allowed only on the north side of the street to ensure sufficient space for emergency vehicles if needed.
 - Parking enforcement officers will be deployed to ensure compliance with parking regulations.
4. Emergency Services:
- Emergency services, including fire department and police, will be notified in advance of the street blockage.
 - Alternative routes and contingency plans will be established to ensure rapid response to emergencies.
 - Emergency vehicles will be granted unimpeded access to the street during the event.
5. Communication:
- Residents will be informed of the street blockage and associated regulations through multiple channels, including flyers, emails, and community meetings.
 - Clear signage will be installed at the entry points of the street to notify visitors of the restrictions.
6. Duration:
- The street blockage will be in effect from 9:00 am to 3:00 pm on the day of the total eclipse event.
 - Normal traffic flow will resume after the event concludes and the area is deemed safe for regular use.
7. Residents' Agreement:
- All residents of Blue Bird Lane have unanimously agreed to the street blockage during the total eclipse event.
 - George Cordeiro, residing at 100 Blue Bird Lane, fully supports and endorses this proposal. Contact information: xxx-xxx-xxxx. (Private phone number has been redacted)





Llano County
Municipal Utility District #1
2900 Blue Lake Dr
Horseshoe Bay, TX 78657 ▪ 830.598.5460

Memo

Date: March 26, 2024

To: Board of Directors

From: Jessica Foran, General Manager

Re: **Consent Agenda, a. Approval of the Minutes of the February 27, 2024, Regular Meeting**

Llano County Municipal Utility District. No. 1
Board of Directors Regular Meeting MINUTES
February 27, 2024, at 10:00 a.m.
2900 Blue Lake Drive, Horseshoe Bay, TX 78657
Located in the community of Blue Lake Estates

1. Call the Meeting to Order and Establish a Quorum

L.D. Stewart-President, John Walters-Vice President, Pam Holder-Treasurer, John Buford-Investment Officer, and Ray Dupont-Secretary

L.D. Stewart called the meeting to order at 10:00 am, and a quorum was established, and all members were present.

2. Pledge to the Flag

L.D. Stewart led the pledge to the United States flag.

3. Public Comment

There were no public comments at this meeting. Jim Gosdin, Nancy Bragg, and Barry Doering were present. The presenters in attendance were Matt Myers and Tim Foran.

4. Presentations

Informational only; no action to be taken.

- a. Waste Management - Matt Myers will be presenting their annual rate adjustment summary

Matt Myers, Senior Account Executive-Public Sector for Waste Management introduced himself and discussed the items provided in the packet. Waste Management is the District's contracted solid waste disposal provider for the community of Blue Lake. Currently, we contract residential toters, community dumpsters, and single stream recycling. The items covered by Mr. Myers were informational documents showing the reason for the March 2024 increase in cost to supply solid waste disposal to the community. He also discussed recycling services, explained single stream recycling services, and mentioned that Waste Management is building a recycling facility near San Marcos that is scheduled to be completed in about

two years. The information on the cost increase can be found in the packet for this meeting. No action was taken.

b. **Tim Foran – presenting review of the condition of Blue Lake streets for upcoming seal coat project**

Tim Foran, Director of Public Works for the City of Horseshoe Bay discussed the items provided in the packet. As a subject matter expert, Tim was asked to do a visual inspection of the overall condition of the roads in Blue Lake and to give his opinion on which roads should be prioritized for seal coat. He spoke about how the roads appear to be in great shape and are close to the same amount of age throughout the community but that Blue Lake Dr and Bluebonnet Rd up to the Golf Course have the best condition of seal coat. He mentioned that there are two areas on Blue Lake Drive that need repair but the seal coat throughout the road is in good condition. He described that the main condition he observed was that roads have a “polished off” condition, where the asphalt has worn down and exposed the rock, and the tops of the rock have become smooth. This means that seal coat emulsion will not stick as well. He went over the pictures provided in the packet to discuss these points. He recommends that the community do seal coating in sections and redone every three years on a rotating basis. Once this is caught up, it can be extended to 5 years. He spoke about areas of ribbon curb where they are bowed or separated from the road. He mentioned that this is a problem he finds commonly in Horseshoe Bay. He suggested that we leave those areas as is unless they are holding water and simply seal coat the areas. He spoke about how weeds are coming through the curb between the curb and the road in some areas. He described a process he uses in Horseshoe Bay to avoid that, but it is very expensive. He suggests simply continuing to cut and spray weeds to keep the aesthetic appearance in good condition. The information he reviewed can be found in the packet for this meeting. No action was taken.

5. Business

Discuss, consider, and possibly act regarding:

- a. **Review and Approval of the FY2023 Annual Audit – Montemayor Britton Bender PC**
Stacy Britton of Montemayor Britton Bender PC joined the meeting by conference call to review the audit report and provided a clean opinion. After the review, she detailed some corrected misstatements, which were listed and provided in the report. Her interview with management and the CPA confirm that the misstatements were due to the complexity and volume in the interfund transfers between funds and manual entry required to maintain the financial statements. She noted that they occurred largely due to the transition in management at the beginning of 2023, and that they have been addressed by adjusted journal entries made by the CPA. The audit report can be found in the packet for this meeting. Ray Dupont made a motion to approve the draft audit report. John Buford seconded, and the motion was carried unanimously.
- b. **Review and Propose Amendments to the Fee Schedule for water rates**
This item was presented to clarify an example fee schedule that was published to the

community that showed incorrect sample rates for water use. In the email publication sent through Constant Contact, the rates that were adopted at the November 2023 meeting were correct, but the Sample Use scenarios where total fees were presented were not correct. Jessica Foran, Pam Holder, and John Buford met to re-review the fees. While going through the re-review in detail, it was discovered that our current billing software had been set up with an incorrect tier structure for per-gallon billing. The current tier structure allows for many more gallons to be used in the lower tiers than intended. This caused the group to reconsider our last adoption of the rate schedule. Pam Holder and John Buford determined that they wanted to present a slightly larger increase to the Base Meter Charge than originally adopted in Nov. 2023. The discussion then turned to the projected shortfall at year end based on the projected water usage. The fund is still projected to be short in income that the Board had expected when determining the Budget. The Board would like to consider more cash income statements from the water fund before adjusting fees. From here no motion was made to amend the rate schedule.

6. Consent Agenda

All consent agenda items are routine and will be enacted by one motion and vote.

- a. Approval of the Minutes of the January 23, 2024, Regular Board Meeting
LD Stewart called for a vote on this item separately. Pam Holder made a motion to approve the minutes as presented. John Buford seconded, and the motion was carried unanimously.
- b. Approval of Expenditures of \$5,000 and over
LD Stewart called for a vote on this item separately. John Buford made a motion to approve expenditures as presented. Ray DuPont seconded, and the motion was carried unanimously.

7. Monthly Reports

Informational reports & work in progress updates only; no formal action to be taken.

- a. Major Projects Report – WIPs and Updates
Water Treatment Plant Filter Research – Jessica Foran reviewed the updated timeline for plant improvement provided in the packet. She updated the Board that an engineering firm had been contacted and agreed to do a study to determine the cost and fees that would be associated with managing the project. The firm stated that they will provide a system assessment, determine our water production needs, rank our needs, assist with planning and prioritizing fixes, and assist with funding applications to find funding sources for the construction phase. Pam Holder suggested that we ask several firms to provide cost proposals. Jessica Foran noted the suggestion and agreed.
Road Sealant Program – Jessica Foran provided the updated timeline for the sealant project provided in the packet. She presented a map that is also provided in the packet that shows the suggested areas to begin seal coating based on the onsite inspection and presentation provided earlier by Tim Foran. LD Stewart mentioned that he would like to do an in-house assessment of the road conditions himself before the Board decided which roads to first seal coat. Pam Holder mentioned that she would like for

the Board to make the final determination of which roads to seal coat at the next meeting.

ERP Software Implementation - Implementation is still on schedule for July 2024.

b. Department Reports –Utility, Administrative, Financial

The department reports were given by Jessica Foran. Utility & Field report noted that there were street sign replacements completed, curb and apron weed spraying, the treatment plant water testing reports were showing a higher-than-normal TTHC reading, however they still fall below the maximum contaminate level threshold. Tim Webb, who was absent from the meeting, spoke with Dean Sharp about the reading and Dean mentioned that he noticed that other plants on the lake are experiencing the same. Tim Webb will monitor it closely. Administrative reporting indicates that the Trails of Horseshoe Bay will have more customers added to billing for next billing cycle. Financial reporting indicates that major balance sheet changes this month are interfund transactions to record transfer due to and from each account for payroll expenses, property tax income, and regular general and administrative expenses. Property taxes collected to date are 78% of the expected total income. February Bond payments were noted on the expenditures report but will be included in the financial statements for the next meeting.

8. Adjournment

John Walters made a motion to adjourn the meeting. Ray DuPont seconded, and the motion was carried unanimously. The meeting adjourned at 12:22 p.m.



Llano County
Municipal Utility District #1
2900 Blue Lake Dr
Horseshoe Bay, TX 78657 ▪ 830.598.5460

Memo

Date: March 26, 2024

To: Board of Directors

From: Jessica Foran, General Manager

Re: 5. **Consent Agenda Item b. Approval of Expenditures of \$5,000 and over**

New Expenditures

1. **\$ 10,950** payable to HydroSource to replace the two lift station pumps at Sandy Harbor Lift Station

Review of Regular Expenditures over \$5,000

These monthly expenditures have been approved by the Board for the total annual expense, are an expected budget item, and are paid regularly monthly or at the expected annual instance when due. (Examples – firefighting contract, bond payments, insurance)

2. **\$ 7,508.34** payable to City of Horseshoe Bay for monthly wastewater service (Dec & January)
3. **\$17,714.09** payable to City of Horseshoe Bay for monthly firefighting and EMS services
4. **\$5,014.26** payable to Blue Cross Blue Shield for monthly primary medical benefits



Memo

Date: March 26, 2024

To: Board of Directors

From: Jessica Foran, General Manager

Re: **6. Monthly Reports, a. Work in Progress Projects & Updates, and
b. Department Reports -Administrative**

Work in Progress for Major Projects Reports

- i. **Water Treatment Plant Filter research** – Research phase still underway. Consultant group Plummer has been solicited for fee inquiries.

Updated Timeline-

1. February Regular Meeting – Update Board on schedule for the firm, Plummer’s on-site visit and what they will be providing.
2. March Regular Meeting – Present findings on consultant group(s) fee information.
Add to Business Agenda going forward for action or table.
3. April Regular Meeting – Present findings on additional consultant group(s) fee information
4. May Regular Meeting – First meeting with newly elected Director(s) to review project implementation scope per consultant reviews.
5. June Regular Meeting - Present Board with action items for vote to determine specific project direction

- ii. **Road Sealant Project** –

Updated Timeline-

1. January Regular Meeting – Project scope determination for RFP’s. Follow up by contacting vendors for RFPs.
2. February Regular Meeting – Discuss Road condition inspection, discuss status of RFPs.
3. ~~March Regular Meeting – Review RFPs and award bid contract. Discuss road closures and expectations from the community during the project.~~ March Regular Meeting – Review Business Agenda for action on seal coat and repair locations
4. ~~April Regular Meeting – Project to begin as soon as possible per contract’s earliest available start date, provide update on project start date.~~ April Regular Meeting –

Review Business Agenda for RFP's received and choose contractor/award bid contract. Discuss road closures and expectations from the community during the project.

5. May Regular Meeting – Project to begin as soon as possible per the Contractor's earliest available start date, discuss the Contractor's timeline and status.
- iii. **ERP Software Implementation** – July training and implementation has been scheduled. Data sharing is still in process.

Other Briefs

1. LCRR - Field Staff will be conducting meter box inspections throughout the community from now through October. You may see additional helpers with Field Staff while inspection data is being collected. The purpose of the work is to provide reporting to TCEQ for the Lead Copper Rule Revision (LCRR) that requires water systems to identify what type of service line exists from the meter box to the home on the customer's side.
2. Eclipse Day, April 8 - Jessica Foran, Tim Webb, and Juan Fernandez met with the City of Horseshoe Bay at Central Water Plant on March 7 to further discuss emergency planning for water and sewer operations during the Eclipse weekend. The eclipse will occur on April 8, 2024. City officials will activate the emergency water interconnection on Wednesday, April 3 – Tuesday, April 9 and, have agreed to send any personnel available to assist us in case of an emergency for water or sewer operations, including the use of their sewer pump truck for any unforeseen Lift Station failures. They let us know that they will have extra field operations and water operations staff on hand for the whole weekend and, on the day of the eclipse and, as long as something is not dramatically broken on their end, they will be available to help for anything we may need. They also shared some other useful information on their operational plan for that weekend that will be helpful for Tim and Juan in the field to have access to their resources. Fire Chief Doug Fowler from the City of Horseshoe Bay mentions that all of his trucks will be overstaffed for the long weekend and that Blue Lake is covered for EMS and Fire. Gilbert Bennett, Llano County Emergency Management Coordinator reports that there will not be a patrol "stationed" in Blue Lake specifically, but that the Sheriff's office and Constable's office will be fully and over-staffed and available to cover our area. He also let us know that City of Horseshoe Bay Police Department has also made provisions to be significantly overstaffed and can provide backup to their needs as they request. 911 will be our primary incident reporting dispatch to keep continuity with the flow of emergency operations. Also, I can contact Gilbert Bennet directly and he can contact Jessica Foran directly when needed for Blue Lake. And Waste Management is still on schedule for community dumpsters to be serviced on Friday afternoon and Monday, then the residential toters will be serviced on Tuesday as normal. If we receive word on any changes to the garbage pickup schedule, staff will notify the community via Constant Contact. MUD Field Staff will both be on call for the long weekend, and Admin Staff will work from home on April 8.

Administrative Activity Report

End of Month February 2024

38 New customers in The Trails were added to the billing roll for the upcoming billing cycle. Letters were mailed to notify them of the upcoming bill, and information is available on the website to inform the new customers why they will be billed by Llano County MUD #1.

1. Utility Billing Activity

- a. Water Gallons billed
 - i. Last month = 880,200
 - ii. This month = 546,200
- b. Water Revenue this month v. Last Year
 - i. Feb 2024 = \$ 77,727
 - ii. Feb 2023 = \$ 79,423
- c. Garbage Revenue this month v. Last Year
 - i. Feb 2024 = \$41,021
 - Feb 2023 = \$37,279
- d. Sewer Revenue this month v. Last Year
 - i. Blue Lake
 - 1. Feb 2024 = \$ 79,633
 - 2. Feb 2023 = \$ 81,977
 - ii. Deerhaven
 - 1. Feb 2024 = \$ 32,768
 - 2. Feb 2023 = \$ 31,046
 - iii. Sandy Harbor
 - 1. Feb 2024 = \$ 32,632
 - 2. Feb 2023 = \$ 33,582
 - iv. The Trails of Horseshoe Bay
 - 1. Feb 2024 = \$ 5,106
 - 2. Feb 2023 = \$ 4,876
 - v. Total Sewer Revenue with late charges and other misc. fees
 - 1. Feb 2024 = \$ 150,785
 - 2. Feb 2023 = \$ 151,780

2. Effluent/Return Water to BLGC

- a. Last month = 439,000 gallons
- b. This month = 867,000 gallons

3. Deerhaven Lift Station Wastewater to CoHSB Main Plant

- a. Last month = 788,000 gallons
- b. This month = 848,000 gallons



Memo

Date: March 26, 2024

To: Board of Directors

From: Jessica Foran, General Manager

Re: **6. Monthly Reports, b. Financial Reports**

Financial Reports are provided for operating and investment accounts through the end of the month of February 2024.

Major Balance Sheet changes this month are interfund transactions to record transfers due to and from each account for payback of property tax income, payroll expenses, and regular general and administrative expenses.

Property taxes collected to date are \$641,150.52. We have collected 99% of the expected total property tax income.

Target Nets per Last Revised Budget are listed in the table below.

		FY 2024 Budget Nets as of Nov 2023
<u>General Fund</u>	Total Income	572,974
	Total Expenses	567,605
	Total NET	5,369
<u>Street & Lights Fund</u>	Total Income	40,751
	Total Expenses	50,000
	Total NET	(9,249)
<u>Tax & Debt</u>	Total Income	180,585
	Total Expenses	180,525
	Total NET	60
<u>Water & Garbage</u>	Total Income	307,312
	Total Expenses	326,296
	Total NET	(18,984)
<u>Sewer Fund</u>	Total Income	366,350
	Total Expenses	384,198
	Total NET	(17,848)

Llano County MUD #1
March 26, 2024
Regular Meeting of the Board of Directors
Financial Reports - Overview of All Funds

EOM		February 2024				
<u>Operating</u>	Cash on Hand \$1,208,490.55 <i>First United Bank Balances</i>	<u>Governmental</u>			<u>Revenue/Proprietary</u>	
		General Fund	Street & Lights	Tax & Debt	Sewer	Water
		\$ 591,668.62	\$ 35,922.80	\$ 27,465.10	\$ 46,243.31	\$ 78,101.90
		\$ 67,428.10	\$ 173,926.74	\$ 13,647.51		\$ 1,280.18
					\$ 67,339.69	Reserve
<u>TexPool Investments</u>	<i>TOTAL CASH AT EOM</i>				\$ 8,446.88	Grinder
					\$ 994.20	Revenue
					\$ 96,025.52	I&S
		\$ 659,096.72	\$ 209,849.54	\$ 41,112.61	\$ 219,049.60	\$ 79,382.08
<u>Reserve Summary</u>						
Minimum 3 mos. Operating		\$ 134,158.00	\$ 36,510.75		\$ 105,059.00	\$ 77,349.50
Annual General Reserve		\$ 150,000.00	\$ 20,000.00	\$ 10,000.00	\$ 42,023.60	\$ 30,939.80
Annual Asset Replacement Schedule					\$ 17,739.00	\$ 64,321.00
Annual Road Sealant Reserve			\$ 12,653.00			
Annual Grinder Replacement Reserve					\$ 92,400.00	
Annual Revenue Loan Requirements					\$ 32,350.00	
Expense Budget by # of Mos. Before Next Tax Collection Reserve		\$ 44,719.33	\$ 12,170.25			
Cash minus 3 mos. Operating		\$ 524,938.72	\$ 173,338.79		\$ 113,990.60	\$ 2,032.58
Cash minus All Reserve Goals		\$ 330,219.39	\$ 128,515.54	\$ -	\$ (70,522.00)	\$ (93,228.22)

	Required Reserve	
	Annual Expense Budget	3 mos. Expenses
General Fund	\$ 536,632	\$ 134,158
Streets & Lights Fund	\$ 146,043	\$ 36,511
Tax & Debt	\$ 183,257	
Sewer	\$ 420,236	\$ 105,059
Water	\$ 309,398	\$ 77,350
Total Annual Budget	1,595,566	
Per Month	132,964	
Jan - Sept = 8 months	1,063,711	
Cash on Hand	\$1,208,490.55	
	114%	

Last Month's Cash minus All Reserve Goals \$ 27,302.76 \$ 108,679.37 \$ - \$ (1,606.17) \$ (18,986.82)

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LLANO COUNTY MUD #1 - GENERAL FUND

03/21/24

Balance Sheet

Accrual Basis

As of February 29, 2024

	Feb 29, 24	Feb 28, 23	\$ Change
ASSETS			
Current Assets			
Checking/Savings			
1010 · FUB-GENERAL FUND	587,593.68	435,642.06	151,951.62
1020 · TEXPOOL-GENERAL FUND	67,428.10	63,891.47	3,536.63
Total Checking/Savings	655,021.78	499,533.53	155,488.25
Accounts Receivable			
115 · AR Sewer	31.88	0.00	31.88
1200 · Accounts Receivable	11,551.47	2,078.75	9,472.72
Total Accounts Receivable	11,583.35	2,078.75	9,504.60
Other Current Assets			
IN TRANSIT-TRANSFERS	0.00	-2,261.68	2,261.68
1300 · PETTY CASH	50.00	50.00	0.00
1400 · PREPAID ITEMS	270.00	0.00	270.00
1600 · TRANSFERS IN			
1610 · DUE FROM STREETS & LIGHTS	2,445.17	697.74	1,747.43
1620 · DUE FROM TAX & DEBT	0.00	10,000.00	-10,000.00
1630 · DUE FROM WATER & GARBAGE	-39,660.52	-3,904.61	-35,755.91
1640 · DUE FROM SEWER REVENUE	45,629.52	-4,633.42	50,262.94
Total 1600 · TRANSFERS IN	8,414.17	2,159.71	6,254.46
Total Other Current Assets	8,734.17	-51.97	8,786.14
Total Current Assets	675,339.30	501,560.31	173,778.99
TOTAL ASSETS	675,339.30	501,560.31	173,778.99
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Accounts Payable			
2000 · Accounts Payable	21,307.91	25,684.42	-4,376.51
Total Accounts Payable	21,307.91	25,684.42	-4,376.51
Credit Cards			
1030 · VISA - 8470	635.01	0.00	635.01
Total Credit Cards	635.01	0.00	635.01
Other Current Liabilities			
1700 · TRANSFERS OUT			
1710 · DUE TO STREETS & LIGHTS	18,899.98	30,226.61	-11,326.63
1720 · DUE TO TAX & DEBT	95,735.87	125,854.06	-30,118.19
1730 · DUE TO WATER & GARBAGE	19,184.22	-82,321.32	101,505.54
1740 · DUE TO SEWER REVENUE	25,310.45	37,795.22	-12,484.77
Total 1700 · TRANSFERS OUT	159,130.52	111,554.57	47,575.95
2100 · Payroll Liabilities	18,244.55	-1,990.60	20,235.15
Total Other Current Liabilities	177,375.07	109,563.97	67,811.10
Total Current Liabilities	199,317.99	135,248.39	64,069.60
Total Liabilities	199,317.99	135,248.39	64,069.60

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LLANO COUNTY MUD #1 - GENERAL FUND

03/21/24

Balance Sheet

Accrual Basis

As of February 29, 2024

	Feb 29, 24	Feb 28, 23	\$ Change
Equity			
3900 · Retained Earnings	240,444.44	231,024.79	9,419.65
Net Income	235,576.87	135,287.13	100,289.74
Total Equity	476,021.31	366,311.92	109,709.39
TOTAL LIABILITIES & EQUITY	675,339.30	501,560.31	173,778.99

LLANO COUNTY MUD #1 - GENERAL FUND

Profit & Loss

October 2023 through February 2024

	Oct '23 - Feb 24	Oct '22 - Feb 23	\$ Change
Ordinary Income/Expense			
Income			
4318 · MUD TAXES			
4319 · FIRE TAXES-CURRENT	212,949.77	216,282.26	-3,332.49
4320 · O&M TAXES-CURRENT	233,629.85	186,897.63	46,732.22
4321 · PENALTIES & INTEREST	0.00	0.05	-0.05
Total 4318 · MUD TAXES	446,579.62	403,179.94	43,399.68
5385 · MISC. INCOME-OFFICE			
5384 · WATER G&A RECOVERY	11,838.35	1,828.24	10,010.11
5386 · SEWER G&A RECOVERY	17,165.45	6,866.18	10,299.27
5387 · POA CONTRACT SERVICES	1,721.27	2,900.18	-1,178.91
5385 · MISC. INCOME-OFFICE - Other	0.00	74.80	-74.80
Total 5385 · MISC. INCOME-OFFICE	30,725.07	11,669.40	19,055.67
5389 · INTEREST INCOME			
5390 · INTEREST INCOME-CHECKING	419.35	304.06	115.29
5391 · INTEREST INCOME-TEXPOOL	314.86	1,725.13	-1,410.27
5389 · INTEREST INCOME - Other	928.35	0.00	928.35
Total 5389 · INTEREST INCOME	1,662.56	2,029.19	-366.63
Total Income	478,967.25	416,878.53	62,088.72
Gross Profit	478,967.25	416,878.53	62,088.72
Expense			
6339 · OFFICE EXPENSES			
6312 · SECTION 457-RETIREMENT PLAN			
6312.1 · ADMIN RETIREMENT PLAN	5,321.90	1,061.13	4,260.77
6312.2 · OPS RETIREMENT PLAN	4,998.38	1,055.43	3,942.95
6312.3 · SEWER OPS RECOVERY - 32%	-668.92	-77.55	-591.37
6312.4 · WATER OPS RECOVERY - 48%	-1,003.38	-2,634.72	1,631.34
6312.5 · STREET OPS RECOVERY - 10%	-209.04	-548.90	339.86
6312 · SECTION 457-RETIREMENT PLAN - Other	0.00	-536.13	536.13
Total 6312 · SECTION 457-RETIREMENT PLAN	8,438.94	-1,680.74	10,119.68
6313 · MEDICAL INSURANCE-EMPLOYEE			
6313.1 · MEDICAL INSURANCE - ADMIN	10,040.32	8,242.33	1,797.99
6313.2 · MEDICAL INSURANCE - OPS	10,040.32	3,721.95	6,318.37
6313.3 · SEWER OPS RECOVERY - 32%	-2,674.25	-476.28	-2,197.97
6313.4 · WATER OPS RECOVERY - 48%	-4,011.40	-714.41	-3,296.99
6313.5 · STREET OPS RECOVERY - 10%	-835.70	-148.84	-686.86
6313.6 · EMPLOYEE PAID LIFE INSURANCE	1,190.72	4.40	1,186.32
6313.7 · MEDICAL INSURANCE - DEPENDENT	0.00	-1,079.81	1,079.81
6313.8 · MEDICAL INSURANCE - HSA	5,011.80	1,291.50	3,720.30
6313 · MEDICAL INSURANCE-EMPLOYEE - Other	0.00	0.00	0.00
Total 6313 · MEDICAL INSURANCE-EMPLOYEE	18,761.81	10,840.84	7,920.97
6320 · LEGAL FEES	930.00	455.00	475.00
6333 · AUDITING EXPENSE	9,900.00	9,587.78	312.22
6334 · CONSULTING SERVICES	11,220.00	0.00	11,220.00
6335 · CONTINUING EDUCATION	233.55	514.85	-281.30
6336 · SOFTWARE			
6336.5 · MUD/POA SOFTWARE SPLIT	117.59	143.40	-25.81
6336.6 · ERP SOFTWARE EXPENSES	6,760.00	0.00	6,760.00
6336 · SOFTWARE - Other	2,299.58	571.61	1,727.97
Total 6336 · SOFTWARE	9,177.17	715.01	8,462.16
6340 · OFFICE SUPPLIES & PRINTING	1,292.89	6,125.71	-4,832.82
6345 · COPIER-LEASE EXPENSE	1,850.10	916.94	933.16
6346 · MAINTENANCE & REPAIR-OFFICE	799.05	5.00	794.05
6350 · POSTAGE	646.60	506.10	140.50
6353 · INSURANCE	9,089.08	8,285.90	803.18
6354 · AUTOMOBILE EXPENSE	1,114.37	926.99	187.38

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03/21/24

Accrual Basis

LLANO COUNTY MUD #1 - GENERAL FUND

Profit & Loss

October 2023 through February 2024

	Oct '23 - Feb 24	Oct '22 - Feb 23	\$ Change
6355 · UTILITIES			
6351 · TELEPHONE EXPENSE	2,066.97	1,894.24	172.73
6352 · ELECTRICITY	459.15	498.12	-38.97
6555 · SEWER EXPENSE	95.63	95.63	0.00
Total 6355 · UTILITIES	2,621.75	2,487.99	133.76
6560 · PAYROLL EXPENSES			
6560.1 · ADMIN PAYROLL	53,750.00	59,478.67	-5,728.67
6560.2 · OPERATIONS PAYROLL	51,196.95	35,111.69	16,085.26
6560.3 · SEWER OPS RECOVERY - 32%	-16,383.03	0.00	-16,383.03
6560.4 · WATER OPS RECOVERY - 48%	-24,574.54	0.00	-24,574.54
6560.5 · STREET OPS RECOVERY - 10%	-5,119.70	0.00	-5,119.70
6560 · PAYROLL EXPENSES - Other	17,374.94	14,794.49	2,580.45
Total 6560 · PAYROLL EXPENSES	76,244.62	109,384.85	-33,140.23
6561 · BLEPOA COMMUNITY GRANT	2,500.00	1,000.00	1,500.00
6565 · MISCELLANEOUS EXPENSE	0.00	35.45	-35.45
6700 · TAX COLLECTOR EXPENSE	0.00	270.00	-270.00
7398 · SECURITY SYSTEM	0.00	683.52	-683.52
Total 6339 · OFFICE EXPENSES	154,819.93	151,061.19	3,758.74
6500 · FIRE COVERAGE EXPENSES			
6510 · FIRE/EMS CONTRACT FEE	88,570.45	93,764.78	-5,194.33
Total 6500 · FIRE COVERAGE EXPENSES	88,570.45	93,764.78	-5,194.33
7300 · CAPITAL OUTLAYS			
7305 · 2022 POLARIS	0.00	15,368.11	-15,368.11
7306 · 2017 NISSAN TITAN XD	0.00	21,397.32	-21,397.32
Total 7300 · CAPITAL OUTLAYS	0.00	36,765.43	-36,765.43
Total Expense	243,390.38	281,591.40	-38,201.02
Net Ordinary Income	235,576.87	135,287.13	100,289.74
Net Income	235,576.87	135,287.13	100,289.74

LLANO COUNTY MUD #1 - GENERAL FUND

Profit & Loss Budget vs. Actual

October 2023 through February 2024

	Oct '23 - Feb 24	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
4318 · MUD TAXES				
4319 · FIRE TAXES-CURRENT	212,949.77	236,580.00	-23,630.23	90.0%
4320 · O&M TAXES-CURRENT	233,629.85	259,556.00	-25,926.15	90.0%
4321 · PENALTIES & INTEREST	0.00	2,000.00	-2,000.00	0.0%
Total 4318 · MUD TAXES	446,579.62	498,136.00	-51,556.38	89.7%
4500 · AD VALOREM TAX INCOME				
4501 · FIRE/EMS CONTRACT TAX INCOME	0.00	0.00	0.00	0.0%
4502 · OPERATIONS & MAINT TAX INCOME	0.00	0.00	0.00	0.0%
4503 · AV PENALTIES & INTEREST INCOME	0.00	0.00	0.00	0.0%
Total 4500 · AD VALOREM TAX INCOME	0.00	0.00	0.00	0.0%
5385 · MISC. INCOME-OFFICE				
5384 · WATER G&A RECOVERY	11,838.35	29,265.00	-17,426.65	40.5%
5386 · SEWER G&A RECOVERY	17,165.45	42,423.00	-25,257.55	40.5%
5387 · POA CONTRACT SERVICES	1,721.27	0.00	1,721.27	100.0%
5385 · MISC. INCOME-OFFICE - Other	0.00	2,400.00	-2,400.00	0.0%
Total 5385 · MISC. INCOME-OFFICE	30,725.07	74,088.00	-43,362.93	41.5%
5389 · INTEREST INCOME				
5390 · INTEREST INCOME-CHECKING	419.35	450.00	-30.65	93.2%
5391 · INTEREST INCOME-TEXPOOL	314.86	300.00	14.86	105.0%
5389 · INTEREST INCOME - Other	928.35			
Total 5389 · INTEREST INCOME	1,662.56	750.00	912.56	221.7%
Total Income	478,967.25	572,974.00	-94,006.75	83.6%
Gross Profit	478,967.25	572,974.00	-94,006.75	83.6%
Expense				
6339 · OFFICE EXPENSES				
6312 · SECTION 457-RETIREMENT PLAN				
6312.1 · ADMIN RETIREMENT PLAN	5,321.90	7,750.00	-2,428.10	68.7%
6312.2 · OPS RETIREMENT PLAN	4,998.38	6,600.00	-1,601.62	75.7%
6312.3 · SEWER OPS RECOVERY - 32%	-668.92	-1,760.00	1,091.08	38.0%
6312.4 · WATER OPS RECOVERY - 48%	-1,003.38	-2,640.00	1,636.62	38.0%
6312.5 · STREET OPS RECOVERY - 10%	-209.04	-550.00	340.96	38.0%
6312 · SECTION 457-RETIREMENT PLAN - Other	0.00	2,400.00	-2,400.00	0.0%
Total 6312 · SECTION 457-RETIREMENT PLAN	8,438.94	11,800.00	-3,361.06	71.5%
6313 · MEDICAL INSURANCE-EMPLOYEE				
6313.1 · MEDICAL INSURANCE - ADMIN	10,040.32	21,844.54	-11,804.22	46.0%
6313.2 · MEDICAL INSURANCE - OPS	10,040.32	21,844.54	-11,804.22	46.0%
6313.3 · SEWER OPS RECOVERY - 32%	-2,674.25	-6,991.00	4,316.75	38.3%
6313.4 · WATER OPS RECOVERY - 48%	-4,011.40	-10,486.00	6,474.60	38.3%
6313.5 · STREET OPS RECOVERY - 10%	-835.70	-2,185.00	1,349.30	38.2%
6313.6 · EMPLOYEE PAID LIFE INSURANCE	1,190.72	0.00	1,190.72	100.0%
6313.7 · MEDICAL INSURANCE - DEPENDENT	0.00	2,300.00	-2,300.00	0.0%
6313.8 · MEDICAL INSURANCE - HSA	5,011.80	12,000.00	-6,988.20	41.8%
6313 · MEDICAL INSURANCE-EMPLOYEE - Other	0.00	0.00	0.00	0.0%
Total 6313 · MEDICAL INSURANCE-EMPLOYEE	18,761.81	38,327.08	-19,565.27	49.0%
6320 · LEGAL FEES	930.00	5,000.00	-4,070.00	18.6%
6333 · AUDITING EXPENSE	9,900.00	11,400.00	-1,500.00	86.8%
6334 · CONSULTING SERVICES	11,220.00	15,300.00	-4,080.00	73.3%
6335 · CONTINUING EDUCATION	233.55	2,500.00	-2,266.45	9.3%
6336 · SOFTWARE				
6336.5 · MUD/POA SOFTWARE SPLIT	117.59	0.00	117.59	100.0%
6336.6 · ERP SOFTWARE EXPENSES	6,760.00	40,750.00	-33,990.00	16.6%
6336 · SOFTWARE - Other	2,299.58	3,321.12	-1,021.54	69.2%
Total 6336 · SOFTWARE	9,177.17	44,071.12	-34,893.95	20.8%
6340 · OFFICE SUPPLIES & PRINTING	1,292.89	4,000.00	-2,707.11	32.3%
6341 · OFFICE EQUIPMENT	0.00	5,050.00	-5,050.00	0.0%
6345 · COPIER-LEASE EXPENSE	1,850.10	5,400.00	-3,549.90	34.3%
6346 · MAINTENANCE & REPAIR-OFFICE	799.05	1,500.00	-700.95	53.3%
6350 · POSTAGE	646.60	2,500.00	-1,853.40	25.9%
6353 · INSURANCE	9,089.08	9,355.08	-266.00	97.2%
6354 · AUTOMOBILE EXPENSE	1,114.37	3,600.00	-2,485.63	31.0%

LLANO COUNTY MUD #1 - GENERAL FUND

Profit & Loss Budget vs. Actual

October 2023 through February 2024

	Oct '23 - Feb 24	Budget	\$ Over Budget	% of Budget
6355 · UTILITIES				
6351 · TELEPHONE EXPENSE	2,066.97	7,300.00	-5,233.03	28.3%
6352 · ELECTRICITY	459.15	1,200.00	-740.85	38.3%
6555 · SEWER EXPENSE	95.63	1,022.00	-926.37	9.4%
Total 6355 · UTILITIES	2,621.75	9,522.00	-6,900.25	27.5%
6400 · ELECTION EXPENSE	0.00	300.00	-300.00	0.0%
6560 · PAYROLL EXPENSES				
6560.1 · ADMIN PAYROLL	53,750.00	129,000.00	-75,250.00	41.7%
6560.2 · OPERATIONS PAYROLL	51,196.95	109,100.00	-57,903.05	46.9%
6560.3 · SEWER OPS RECOVERY - 32%	-16,383.03	-34,912.00	18,528.97	46.9%
6560.4 · WATER OPS RECOVERY - 48%	-24,574.54	-52,368.00	27,793.46	46.9%
6560.5 · STREET OPS RECOVERY - 10%	-5,119.70	-10,910.00	5,790.30	46.9%
6560 · PAYROLL EXPENSES - Other	17,374.94	0.00	17,374.94	100.0%
Total 6560 · PAYROLL EXPENSES	76,244.62	139,910.00	-63,665.38	54.5%
6561 · BLEPOA COMMUNITY GRANT	2,500.00	6,000.00	-3,500.00	41.7%
6565 · MISCELLANEOUS EXPENSE	0.00	0.00	0.00	0.0%
6700 · TAX COLLECTOR EXPENSE	0.00	270.00	-270.00	0.0%
7396 · CONTINGENCY	0.00	5,000.00	-5,000.00	0.0%
7398 · SECURITY SYSTEM	0.00	720.00	-720.00	0.0%
7399 · FIREWISE PROGRAM	0.00	4,500.00	-4,500.00	0.0%
Total 6339 · OFFICE EXPENSES	154,819.93	326,025.28	-171,205.35	47.5%
6500 · FIRE COVERAGE EXPENSES				
6510 · FIRE/EMS CONTRACT FEE	88,570.45	236,580.00	-148,009.55	37.4%
Total 6500 · FIRE COVERAGE EXPENSES	88,570.45	236,580.00	-148,009.55	37.4%
7300 · CAPITAL OUTLAYS				
7302 · SIREN	0.00	0.00	0.00	0.0%
7304 · BOARDROOM AC	0.00	5,000.00	-5,000.00	0.0%
7305 · 2022 POLARIS	0.00	0.00	0.00	0.0%
Total 7300 · CAPITAL OUTLAYS	0.00	5,000.00	-5,000.00	0.0%
Total Expense	243,390.38	567,605.28	-324,214.90	42.9%
Net Ordinary Income	235,576.87	5,368.72	230,208.15	4,388.0%
Net Income	235,576.87	5,368.72	230,208.15	4,388.0%

LLANO CO. MUD #1-Streets & Lights
Balance Sheet
As of February 29, 2024

	Feb 29, 24	Feb 28, 23	\$ Change
ASSETS			
Current Assets			
Checking/Savings			
1120 · FUB-CHECKING	35,922.80	5,726.28	30,196.52
1125 · TEXPOOL-STREETS & LIGHTS	173,926.74	164,804.58	9,122.16
Total Checking/Savings	209,849.54	170,530.86	39,318.68
Other Current Assets			
1600 · TRANSFERS IN			
1650 · DUE FROM GENERAL FUND	18,899.98	30,249.30	-11,349.32
Total 1600 · TRANSFERS IN	18,899.98	30,249.30	-11,349.32
Total Other Current Assets	18,899.98	30,249.30	-11,349.32
Total Current Assets	228,749.52	200,780.16	27,969.36
TOTAL ASSETS	228,749.52	200,780.16	27,969.36
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Accounts Payable			
2000 · Accounts Payable	775.71	0.00	775.71
Total Accounts Payable	775.71	0.00	775.71
Other Current Liabilities			
1700 · TRANSFERS OUT			
1750 · DUE TO GENERAL FUND	2,445.17	0.00	2,445.17
Total 1700 · TRANSFERS OUT	2,445.17	0.00	2,445.17
2200 · BUILDING PERMIT DEPOSITS			
2201 · PENDING BUILDING DEPOSIT REFUND	-1,000.00	1,000.00	-2,000.00
2200 · BUILDING PERMIT DEPOSITS - Other	19,200.00	16,800.00	2,400.00
Total 2200 · BUILDING PERMIT DEPOSITS	18,200.00	17,800.00	400.00
Total Other Current Liabilities	20,645.17	17,800.00	2,845.17
Total Current Liabilities	21,420.88	17,800.00	3,620.88
Total Liabilities	21,420.88	17,800.00	3,620.88
Equity			
3900 · Retained Earnings	183,550.09	152,649.30	30,900.79
Net Income	23,778.55	30,330.86	-6,552.31
Total Equity	207,328.64	182,980.16	24,348.48
TOTAL LIABILITIES & EQUITY	228,749.52	200,780.16	27,969.36

Profit & Loss

	Oct '23 - Feb 24	Oct '22 - Feb 23	\$ Change
Ordinary Income/Expense			
Income			
5385 · MISCELLANEOUS INCOME			
5383 · BUILDING PERMIT INCOME-ROAD REP	-750.00	4,150.00	-4,900.00
Total 5385 · MISCELLANEOUS INCOME	-750.00	4,150.00	-4,900.00
4101 · INTEREST INCOME			
4115 · FUB-CHECKING	24.17	11.75	12.42
4116 · TEXPOOL ROAD FUND	812.13	2,687.65	-1,875.52
4101 · INTEREST INCOME - Other	3,166.58	3.15	3,163.43
Total 4101 · INTEREST INCOME	4,002.88	2,702.55	1,300.33
5300 · TAX COLLECTIONS			
5380 · CURRENT YEAR TAX REVENUE	32,078.85	30,271.99	1,806.86
Total 5300 · TAX COLLECTIONS	32,078.85	30,271.99	1,806.86
Total Income	35,331.73	37,124.54	-1,792.81
Gross Profit	35,331.73	37,124.54	-1,792.81
Expense			
6100 · OPERATING EXPENSE			
6139 · OPS PAYROLL REIMBURSEMENT - 10%	6,164.44	1,554.19	4,610.25
6147 · TRAFFIC CONTROL	0.00	1,680.00	-1,680.00
6146 · TREE TRIMMING-ROADSIDE	2,250.00	0.00	2,250.00
6145 · STREET SIGNS	0.00	14.97	-14.97
6136 · UTILITIES	2,588.74	2,994.52	-405.78
6135 · ROADWAY MOWING	550.00	550.00	0.00
Total 6100 · OPERATING EXPENSE	11,553.18	6,793.68	4,759.50
Total Expense	11,553.18	6,793.68	4,759.50
Net Ordinary Income	23,778.55	30,330.86	-6,552.31
Net Income	23,778.55	30,330.86	-6,552.31

LLANO CO. MUD #1-Streets & Lights Profit & Loss Budget vs. Actual

October 2023 through February 2024

	Oct '23 - Feb 24	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
5385 · MISCELLANEOUS INCOME				
5383 · BUILDING PERMIT INCOME-ROAD REP	-750.00	5,000.00	-5,750.00	-15.0%
5385 · MISCELLANEOUS INCOME - Other	0.00	0.00	0.00	0.0%
Total 5385 · MISCELLANEOUS INCOME	-750.00	5,000.00	-5,750.00	-15.0%
4101 · INTEREST INCOME				
4115 · FUB-CHECKING	24.17	12.00	12.17	201.4%
4116 · TEXPOOL ROAD FUND	812.13	100.00	712.13	812.1%
4101 · INTEREST INCOME - Other	3,166.58	0.00	3,166.58	100.0%
Total 4101 · INTEREST INCOME	4,002.88	112.00	3,890.88	3,574.0%
5300 · TAX COLLECTIONS				
5380 · CURRENT YEAR TAX REVENUE	32,078.85	35,639.00	-3,560.15	90.0%
Total 5300 · TAX COLLECTIONS	32,078.85	35,639.00	-3,560.15	90.0%
Total Income	35,331.73	40,751.00	-5,419.27	86.7%
Gross Profit	35,331.73	40,751.00	-5,419.27	86.7%
Expense				
6100 · OPERATING EXPENSE				
6139 · OPS PAYROLL REIMBURSEMENT - 10%	6,164.44	13,550.00	-7,385.56	45.5%
6147 · TRAFFIC CONTROL	0.00	200.00	-200.00	0.0%
6126 · ROAD SEALANT	0.00	89,000.00	-89,000.00	0.0%
6333 · LEGAL FEES	0.00	0.00	0.00	0.0%
6150 · ENGINEERING FEES	0.00	1,000.00	-1,000.00	0.0%
6146 · TREE TRIMMING-ROADSIDE	2,250.00	22,000.00	-19,750.00	10.2%
6145 · STREET SIGNS	0.00	2,500.00	-2,500.00	0.0%
6136 · UTILITIES	2,588.74	8,000.00	-5,411.26	32.4%
6135 · ROADWAY MOWING	550.00	2,750.00	-2,200.00	20.0%
6125 · ROAD REPAIR	0.00	20,000.00	-20,000.00	0.0%
Total 6100 · OPERATING EXPENSE	11,553.18	159,000.00	-147,446.82	7.3%
Total Expense	11,553.18	159,000.00	-147,446.82	7.3%
Net Ordinary Income	23,778.55	-118,249.00	142,027.55	-20.1%
Net Income	23,778.55	-118,249.00	142,027.55	-20.1%

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LLANO COUNTY MUD #1-Tax & Debt

03/21/24

Balance Sheet

Accrual Basis

As of February 29, 2024

	Feb 29, 24	Feb 28, 23	\$ Change
ASSETS			
Current Assets			
Checking/Savings			
1109 · TEXPOOL TAX & DEBT	13,647.51	12,931.78	715.73
1110 · FUB-TAX & DEBT SERVICE FUND	27,465.10	174,978.50	-147,513.40
Total Checking/Savings	41,112.61	187,910.28	-146,797.67
Other Current Assets			
1600 · TRANSFERS IN			
1650 · DUE FROM GENERAL FUND	95,735.87	-112,617.52	208,353.39
1600 · TRANSFERS IN - Other	0.00	-45,000.00	45,000.00
Total 1600 · TRANSFERS IN	95,735.87	-157,617.52	253,353.39
Total Other Current Assets	95,735.87	-157,617.52	253,353.39
Total Current Assets	136,848.48	30,292.76	106,555.72
TOTAL ASSETS	136,848.48	30,292.76	106,555.72
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Accounts Payable			
2000 · Accounts Payable	-360.00	528.00	-888.00
Total Accounts Payable	-360.00	528.00	-888.00
Total Current Liabilities	-360.00	528.00	-888.00
Total Liabilities	-360.00	528.00	-888.00
Equity			
3900 · Retained Earnings	13,746.79	14,812.85	-1,066.06
Net Income	123,461.69	14,951.91	108,509.78
Total Equity	137,208.48	29,764.76	107,443.72
TOTAL LIABILITIES & EQUITY	136,848.48	30,292.76	106,555.72

Profit & Loss

	Oct '23 - Feb 24	Oct '22 - Feb 23	\$ Change
Ordinary Income/Expense			
Income			
4320 · CURRENT YR. PROPERTY TAXES	162,492.02	68,492.99	93,999.03
5391 · INTEREST INCOME			
5392 · FUB-CHECKING	7.01	0.97	6.04
5396 · TEXPOOL-TAX & DEBT	0.00	209.56	-209.56
5391 · INTEREST INCOME - Other	251.54	1.52	250.02
Total 5391 · INTEREST INCOME	258.55	212.05	46.50
Total Income	162,750.57	68,705.04	94,045.53
Expense			
6325 · APPRAISAL DISTRICT-BUDGET	-720.00	4,640.00	-5,360.00
6365 · BOND SERVICE CHARGES	1,074.50	995.00	79.50
6400 · PR PMT-NEW WATER PLANT PROJECT	5,000.00	4,000.00	1,000.00
6401 · INT PMT-NEW WATER PLANT PROJECT	3,158.75	3,253.75	-95.00
6502 · INT PMT-2015 ROAD PROJECT	38,934.38	40,634.38	-1,700.00
7395 · MISCELLANEOUS EXPENSE	0.00	230.00	-230.00
Total Expense	47,447.63	53,753.13	-6,305.50
Net Ordinary Income	115,302.94	14,951.91	100,351.03
Other Income/Expense			
Other Income			
8000 · OTHER FINANCING SOURCES (FROM)			
8030 · FROM WATER & GARBAGE	8,158.75	0.00	8,158.75
Total 8000 · OTHER FINANCING SOURCES (FROM)	8,158.75	0.00	8,158.75
Total Other Income	8,158.75	0.00	8,158.75
Net Other Income	8,158.75	0.00	8,158.75
Net Income	123,461.69	14,951.91	108,509.78

LLANO COUNTY MUD #1-Tax & Debt
Profit & Loss Budget vs. Actual
October 2023 through February 2024

	Oct '23 - Feb 24	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
4320 · CURRENT YR. PROPERTY TAXES	162,492.02	180,525.00	-18,032.98	90.0%
5391 · INTEREST INCOME				
5392 · FUB-CHECKING	7.01	42.00	-34.99	16.7%
5396 · TEXPOOL-TAX & DEBT	0.00	18.00	-18.00	0.0%
5391 · INTEREST INCOME - Other	251.54			
Total 5391 · INTEREST INCOME	258.55	60.00	198.55	430.9%
Total Income	162,750.57	180,585.00	-17,834.43	90.1%
Expense				
6325 · APPRAISAL DISTRICT-BUDGET	-720.00	4,058.00	-4,778.00	-17.7%
6338 · LEGAL NOTICE & PUBLICATION	0.00	300.00	-300.00	0.0%
6365 · BOND SERVICE CHARGES	1,074.50	2,100.00	-1,025.50	51.2%
6400 · PR PMT-NEW WATER PLANT PROJECT	5,000.00	5,000.00	0.00	100.0%
6401 · INT PMT-NEW WATER PLANT PROJECT	3,158.75	6,199.00	-3,040.25	51.0%
6500 · PR PMT-2015 ROAD PROJECT	0.00	85,000.00	-85,000.00	0.0%
6502 · INT PMT-2015 ROAD PROJECT	38,934.38	77,868.00	-38,933.62	50.0%
Total Expense	47,447.63	180,525.00	-133,077.37	26.3%
Net Ordinary Income	115,302.94	60.00	115,242.94	192,171.6%
Other Income/Expense				
Other Income				
8000 · OTHER FINANCING SOURCES (FROM)				
8030 · FROM WATER & GARBAGE	8,158.75			
Total 8000 · OTHER FINANCING SOURCES (FRO...	8,158.75			
Total Other Income	8,158.75			
Net Other Income	8,158.75			
Net Income	123,461.69	60.00	123,401.69	205,769.5%

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LLANO CO. MUD #1-Utility Fund (Water & Garbage)

03/21/24

Balance Sheet

Accrual Basis

As of February 29, 2024

	Feb 29, 24	Feb 28, 23	\$ Change
ASSETS			
Current Assets			
Checking/Savings			
1110 · AB-OPERATING ACCT	75,509.69	191,167.34	-115,657.65
1115 · TP-OPERATING	1,280.18	1,213.08	67.10
Total Checking/Savings	76,789.87	192,380.42	-115,590.55
Accounts Receivable			
1156 · A/R WATER REVENUE	0.00	431.90	-431.90
Total Accounts Receivable	0.00	431.90	-431.90
Other Current Assets			
ACCOUNTS RECEIVABLE			
115 · A/R WATER & GARBAGE SALES	33,156.46	20,614.78	12,541.68
Total ACCOUNTS RECEIVABLE	33,156.46	20,614.78	12,541.68
1600 · TRANSFERS IN			
1640 · DUE FROM SEWER REVENUE	10,598.32	66,444.26	-55,845.94
1650 · DUE FROM GENERAL FUND	19,184.22	-75,817.92	95,002.14
1600 · TRANSFERS IN - Other	0.00	-7,304.59	7,304.59
Total 1600 · TRANSFERS IN	29,782.54	-16,678.25	46,460.79
Total Other Current Assets	62,939.00	3,936.53	59,002.47
Total Current Assets	139,728.87	196,748.85	-57,019.98
Fixed Assets			
1401 · ACC.DEPREC.-FIXED ASSET			
1400 · RENEWAL/EXPANSION WATER PLANT	-537,493.73	-524,269.73	-13,224.00
1402 · LINES & EQUIPMENT	-138,221.67	-131,957.67	-6,264.00
1404 · NEW PLANT BUILDING	-41,733.98	-40,761.98	-972.00
1405 · WATER SYSTEM IMPROVEMENTS	-13,485.43	-12,669.43	-816.00
1457 · WATER PLANT LANDSCAPING-2001	-3,871.00	-3,871.00	0.00
1459 · TRANSFER PUMP/AUTO DIALER-2001	-14,376.91	-13,728.91	-648.00
1461 · CT STUDY-TRICHALOMETHANES	-5,553.34	-5,301.34	-252.00
1462 · DRY FIRE HYDRANTS	-8,408.52	-8,000.52	-408.00
1464 · FILTER REFURBISHING-2009	-13,822.89	-12,610.89	-1,212.00
1465 · DUMPSTER FENCING-2016	-8,991.74	-7,779.74	-1,212.00
1466 · RAW WATER DOCK-2016	-2,831.76	-2,447.76	-384.00
1467 · VALVE REPLACEMENT-2016	-14,756.63	-12,764.63	-1,992.00
1468 · TREATMENT PLANT IMPROVEMENTS	-6,040.72	-5,152.72	-888.00
1469 · AMR NEW INSTALL	-16,325.54	-13,985.54	-2,340.00
1470 · DECANT	-1,147.00	-811.00	-336.00
1471 · 2019 WTP REHAB	-32,549.00	-23,021.00	-9,528.00
1472 · TRANSFER & BACKWASH PUMPS	-540.00	-540.00	0.00
1401 · ACC.DEPREC.-FIXED ASSET - Other	-223.70	-223.70	0.00
Total 1401 · ACC.DEPREC.-FIXED ASSET	-860,373.56	-819,897.56	-40,476.00
1500 · FIXED ASSET			
1501 · RENEWAL/EXPANSION WATER PLANT	788,293.76	788,293.76	0.00
1502 · LINES & EQUIPMENT	10,809.00	10,809.00	0.00
1557 · WATER PLANT LANDSCAPING-2001	3,870.64	3,870.64	0.00
1559 · TRANSFER PUMP/AUTO DIALER-2001	19,377.00	19,377.00	0.00
1561 · CT STUDY-TRICHALOMETHANES	10,059.44	10,059.44	0.00
1562 · DRY FIRE HYDRANTS	16,121.27	16,121.27	0.00
1564 · FILTER REFURBISHING	48,423.31	48,423.31	0.00
1565 · DUMPSTER FENCING	12,128.15	12,128.15	0.00
1566 · RAW WATER DOCK	7,451.55	7,451.55	0.00
1567 · VALVE REPLACEMENT 2016	29,828.31	29,828.31	0.00
1568 · TREATMENT PLANT IMPROVEMENTS	13,232.59	13,232.59	0.00
1569 · AMR NEW INSTALL	46,797.05	46,797.05	0.00
1570 · DECANT - SKIMMER SYSTEM	6,700.00	6,700.00	0.00

Balance Sheet

As of February 29, 2024

	Feb 29, 24	Feb 28, 23	\$ Change
1571 · WTP REHABILITATION PROJECT 2019	189,409.40	189,409.40	0.00
1572 · WTP STORAGE TANK REHAB 2022	149,634.00	149,634.00	0.00
Total 1500 · FIXED ASSET	1,352,135.47	1,352,135.47	0.00
Total Fixed Assets	491,761.91	532,237.91	-40,476.00
Other Assets			
1165 · UTILITY DEPOSIT	30.00	30.00	0.00
Total Other Assets	30.00	30.00	0.00
TOTAL ASSETS	631,520.78	729,016.76	-97,495.98
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Accounts Payable			
2000 · ACCOUNTS PAYABLE	-2,088.60	51,687.80	-53,776.40
Total Accounts Payable	-2,088.60	51,687.80	-53,776.40
Other Current Liabilities			
1700 · TRANSFERS OUT			
1740 · DUE TO SEWER REVENUE	0.00	-89.08	89.08
1750 · DUE TO GENERAL FUND	-39,660.52	-35,388.43	-4,272.09
Total 1700 · TRANSFERS OUT	-39,660.52	-35,477.51	-4,183.01
2770 · WATER TAP ADD-ONS	0.00	1,707.96	-1,707.96
Total Other Current Liabilities	-39,660.52	-33,769.55	-5,890.97
Total Current Liabilities	-41,749.12	17,918.25	-59,667.37
Total Liabilities	-41,749.12	17,918.25	-59,667.37
Equity			
3900 · PRIOR PERIOD ADJUSTMENTS	124,874.88	6,753.94	118,120.94
3950 · RETAINED EARNINGS ACCOUNT	563,452.17	506,867.70	56,584.47
Net Income	-15,057.15	197,476.87	-212,534.02
Total Equity	673,269.90	711,098.51	-37,828.61
TOTAL LIABILITIES & EQUITY	631,520.78	729,016.76	-97,495.98

LLANO CO. MUD #1-Utility Fund (Water & Garbage)

Profit & Loss

October 2023 through February 2024

	Oct '23 - Feb 24	Oct '22 - Feb 23	\$ Change
Ordinary Income/Expense			
Income			
4100 · INCOME-UTILITIES			
4101 · WATER SALES	79,423.53	77,727.93	1,695.60
4103 · GARBAGE SALES	41,021.00	37,279.79	3,741.21
4105 · LATE CHARGES-RET'D CHECK CHARGE	1,109.14	251.86	857.28
Total 4100 · INCOME-UTILITIES	121,553.67	115,259.58	6,294.09
5384 · MISCELLANEOUS INCOME			
5386 · BLEPOA COMMUNITY GRANT	2,500.00	2,500.00	0.00
Total 5384 · MISCELLANEOUS INCOME	2,500.00	2,500.00	0.00
5389 · INTEREST INCOME			
5390 · AB-UTILITY (OPERATING)	159.86	269.34	-109.48
5391 · TP-OPERATING	0.00	287.92	-287.92
5389 · INTEREST INCOME - Other	69.56	0.00	69.56
Total 5389 · INTEREST INCOME	229.42	557.26	-327.84
Total Income	124,283.09	118,316.84	5,966.25
Gross Profit	124,283.09	118,316.84	5,966.25
Expense			
6101 · WATER SERVICE EXPENSES			
6100 · BULK WATER PURCHASE			
6100.1 · LCRA RAW WATER	4,586.73	4,479.82	106.91
6100.2 · HORSESHOE BAY INTERCONNECTION	0.00	263.00	-263.00
6330 · LCRA WATER RESERVATION FEE	0.00	511.84	-511.84
Total 6100 · BULK WATER PURCHASE	4,586.73	5,254.66	-667.93
6135 · MAINTENANCE & REPAIRS			
6135.7 · MAINTENANCE & REPAIRS - LEAKS	1,514.02	4,318.95	-2,804.93
6150 · PLANT M&R	52.95	0.00	52.95
6135 · MAINTENANCE & REPAIRS - Other	3,688.97	3,586.47	102.50
Total 6135 · MAINTENANCE & REPAIRS	5,255.94	7,905.42	-2,649.48
6135.1 · METER CALIBRATIONS	300.00	0.00	300.00
6135.3 · SLUDGE REMOVAL	0.00	3,079.18	-3,079.18
6135.4 · PUMP REPAIRS	0.00	1,774.56	-1,774.56
6142 · CHEMICALS			
6142.1 · AQUAMINE (LAS)	2,004.83	1,670.69	334.14
6142.3 · AQUALUM 2610	3,233.12	3,233.12	0.00
6142.4 · CHLORINE	947.94	473.97	473.97
6142 · CHEMICALS - Other	118.21	1,795.40	-1,677.19
Total 6142 · CHEMICALS	6,304.10	7,173.18	-869.08
6185 · WATER TESTS	2,145.25	1,290.25	855.00
6200 · NEW METERS & REGISTERS			
6137.0 · REGISTERS & METER HEADS - NEW	1,000.00	0.00	1,000.00
Total 6200 · NEW METERS & REGISTERS	1,000.00	0.00	1,000.00
6328 · WATER SYSTEM FEE-TCEQ	3,367.37	3,096.73	270.64
6355 · UTILITIES			
6352.1 · 374166-WATER PLANT ELECTRIC	2,839.16	1,818.06	1,021.10
6352.2 · 171855-ELECTRIC-WATER WELL	1,268.29	493.40	774.89
6352.3 · TELEPHONE EXPENSE-AUTO DIALER	250.24	235.49	14.75
Total 6355 · UTILITIES	4,357.69	2,546.95	1,810.74

Profit & Loss

	Oct '23 - Feb 24	Oct '22 - Feb 23	\$ Change
6800 · PENALTIES FOR VIOLATIONS	1,462.00	0.00	1,462.00
7355 · SMALL TOOLS & EQUIPMENT	0.00	935.07	-935.07
7397 · DEPRECIATION EXPENS-FIXED ASSET	16,865.00	16,865.00	0.00
6101 · WATER SERVICE EXPENSES - Other	0.00	622.91	-622.91
Total 6101 · WATER SERVICE EXPENSES	45,644.08	50,543.91	-4,899.83
6160 · GARBAGE			
6161 · GARBAGE COLLECTION EXPENSE			
6161.1 · RESIDENTIAL TOTERS	0.00	9,436.56	-9,436.56
6161.2 · DUMPSTERS	9,439.72	4,101.00	5,338.72
6161.4 · RECYCLING	3,177.64	3,503.02	-325.38
6164 · DUMPSTER AREA CLEANUP	0.00	750.00	-750.00
6161 · GARBAGE COLLECTION EXPENSE - Oth...	30,300.44	6,351.05	23,949.39
Total 6161 · GARBAGE COLLECTION EXPENSE	42,917.80	24,141.63	18,776.17
Total 6160 · GARBAGE	42,917.80	24,141.63	18,776.17
6240 · PERSONNEL EXPENSE - 48%			
6240.1 · ROUTINE EXPENSE	29,589.32	2,634.72	26,954.60
Total 6240 · PERSONNEL EXPENSE - 48%	29,589.32	2,634.72	26,954.60
6339 · OFFICE EXPENSES			
6331 · G&A EXPENSE	11,838.35	2,367.67	9,470.68
6340 · PRINTING & OFFICE SUPPLIES	191.94	380.04	-188.10
6341 · COMPUTER SOFTWARE	1,000.00	1,000.00	0.00
Total 6339 · OFFICE EXPENSES	13,030.29	3,747.71	9,282.58
Total Expense	131,181.49	81,067.97	50,113.52
Net Ordinary Income	-6,898.40	37,248.87	-44,147.27
Other Income/Expense			
Other Income			
5505 · ARPA FUNDS	0.00	160,228.00	-160,228.00
Total Other Income	0.00	160,228.00	-160,228.00
Other Expense			
7000 · OTHER FINANCING SOURCES (TO)			
7020 · TO TAX & DEBT	8,158.75	0.00	8,158.75
Total 7000 · OTHER FINANCING SOURCES (TO)	8,158.75	0.00	8,158.75
Total Other Expense	8,158.75	0.00	8,158.75
Net Other Income	-8,158.75	160,228.00	-168,386.75
Net Income	-15,057.15	197,476.87	-212,534.02

LLANO CO. MUD #1-Utility Fund (Water & Garbage)

Profit & Loss Budget vs. Actual

October 2023 through February 2024

	Oct '23 - Feb 24	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
4100 · INCOME-UTILITIES				
4101 · WATER SALES	79,423.53	218,000.00	-138,576.47	36.4%
4103 · GARBAGE SALES	41,021.00	85,000.00	-43,979.00	48.3%
4105 · LATE CHARGES-RET'D CHECK CHARGE	1,109.14	500.00	609.14	221.8%
4120 · WATER TRANSFER FEES	0.00	700.00	-700.00	0.0%
Total 4100 · INCOME-UTILITIES	121,553.67	304,200.00	-182,646.33	40.0%
5384 · MISCELLANEOUS INCOME				
5386 · BLEPOA COMMUNITY GRANT	2,500.00	0.00	2,500.00	100.0%
5395 · BLDG/IRR PERMIT FEES	0.00	2,500.00	-2,500.00	0.0%
Total 5384 · MISCELLANEOUS INCOME	2,500.00	2,500.00	0.00	100.0%
5389 · INTEREST INCOME				
5390 · AB-UTILITY (OPERATING)	159.86	100.00	59.86	159.9%
5391 · TP-OPERATING	0.00	12.00	-12.00	0.0%
5389 · INTEREST INCOME - Other	69.56			
Total 5389 · INTEREST INCOME	229.42	112.00	117.42	204.8%
6000 · ADD-ONS				
6001 · ADD-ON INCOME				
4125 · WATER TAP FEES	0.00	9,000.00	-9,000.00	0.0%
Total 6001 · ADD-ON INCOME	0.00	9,000.00	-9,000.00	0.0%
6002 · ADD ON EXPENSE				
6170 · TAP CONN.-MATERIALS & LABOR	0.00	-8,500.00	8,500.00	0.0%
Total 6002 · ADD ON EXPENSE	0.00	-8,500.00	8,500.00	0.0%
Total 6000 · ADD-ONS	0.00	500.00	-500.00	0.0%
Total Income	124,283.09	307,312.00	-183,028.91	40.4%
Gross Profit	124,283.09	307,312.00	-183,028.91	40.4%
Expense				
6101 · WATER SERVICE EXPENSES				
6100 · BULK WATER PURCHASE				
6100.1 · LCRA RAW WATER	4,586.73	10,500.00	-5,913.27	43.7%
6100.2 · HORSESHOE BAY INTERCONNECTION	0.00	2,000.00	-2,000.00	0.0%
6330 · LCRA WATER RESERVATION FEE	0.00	200.00	-200.00	0.0%
Total 6100 · BULK WATER PURCHASE	4,586.73	12,700.00	-8,113.27	36.1%
6135 · MAINTENANCE & REPAIRS				
6135.7 · MAINTENANCE & REPAIRS - LEAKS	1,514.02	5,000.00	-3,485.98	30.3%
6150 · PLANT M&R	52.95			
6135 · MAINTENANCE & REPAIRS - Other	3,688.97	23,000.00	-19,311.03	16.0%
Total 6135 · MAINTENANCE & REPAIRS	5,255.94	28,000.00	-22,744.06	18.8%
6135.1 · METER CALIBRATIONS	300.00	1,000.00	-700.00	30.0%
6135.3 · SLUDGE REMOVAL	0.00	9,000.00	-9,000.00	0.0%
6135.4 · PUMP REPAIRS	0.00	3,500.00	-3,500.00	0.0%
6136 · O&M CONTRACT				
6136.1 · ROUTINE SERVICE-WATER	0.00	0.00	0.00	0.0%
6136.5 · EXTRA WATER PLANT HOURS	0.00	0.00	0.00	0.0%
6137 · WORKORDER EXP-WATER	0.00	0.00	0.00	0.0%
Total 6136 · O&M CONTRACT	0.00	0.00	0.00	0.0%
6142 · CHEMICALS				
6142.1 · AQUAMINE (LAS)	2,004.83	0.00	2,004.83	100.0%
6142.2 · AQUALUM 3600	0.00	0.00	0.00	0.0%
6142.3 · AQUALUM 2610	3,233.12	0.00	3,233.12	100.0%
6142.4 · CHLORINE	947.94	0.00	947.94	100.0%
6142 · CHEMICALS - Other	118.21	11,000.00	-10,881.79	1.1%
Total 6142 · CHEMICALS	6,304.10	11,000.00	-4,695.90	57.3%
6185 · WATER TESTS	2,145.25	5,500.00	-3,354.75	39.0%
6186 · ZEBRA MUSSEL MITIGATION	0.00	1,500.00	-1,500.00	0.0%
6200 · NEW METERS & REGISTERS				
6137.0 · REGISTERS & METER HEADS - NEW	1,000.00			
Total 6200 · NEW METERS & REGISTERS	1,000.00			

LLANO CO. MUD #1-Utility Fund (Water & Garbage)

Profit & Loss Budget vs. Actual

October 2023 through February 2024

	Oct '23 - Feb 24	Budget	\$ Over Budget	% of Budget
6326 · REGULATORY ASSESSMENTS	0.00	900.00	-900.00	0.0%
6328 · WATER SYSTEM FEE-TCEQ	3,367.37	650.00	2,717.37	518.1%
6329 · MEMBERSHIP FEES	0.00	400.00	-400.00	0.0%
6355 · UTILITIES				
6352.1 · 374166-WATER PLANT ELECTRIC	2,839.16	8,000.00	-5,160.84	35.5%
6352.2 · 171855-ELECTRIC-WATER WELL	1,268.29	1,500.00	-231.71	84.6%
6352.3 · TELEPHONE EXPENSE-AUTO DIALER	250.24	1,000.00	-749.76	25.0%
Total 6355 · UTILITIES	4,357.69	10,500.00	-6,142.31	41.5%
6800 · PENALTIES FOR VIOLATIONS	1,462.00			
7355 · SMALL TOOLS & EQUIPMENT	0.00	1,000.00	-1,000.00	0.0%
7397 · DEPRECIATION EXPENS-FIXED ASSET	16,865.00	46,527.00	-29,662.00	36.2%
Total 6101 · WATER SERVICE EXPENSES	45,644.08	132,177.00	-86,532.92	34.5%
6160 · GARBAGE				
6161 · GARBAGE COLLECTION EXPENSE				
6161.1 · RESIDENTIAL TOTERS	0.00	66,800.00	-66,800.00	0.0%
6161.2 · DUMPSTERS	9,439.72	2,900.00	6,539.72	325.5%
6161.4 · RECYCLING	3,177.64	9,770.00	-6,592.36	32.5%
6164 · DUMPSTER AREA CLEANUP	0.00	0.00	0.00	0.0%
6165 · MISC. EXPENSE-GARBAGE COLLECTIO	0.00	700.00	-700.00	0.0%
6161 · GARBAGE COLLECTION EXPENSE - Other	30,300.44			
Total 6161 · GARBAGE COLLECTION EXPENSE	42,917.80	80,170.00	-37,252.20	53.5%
Total 6160 · GARBAGE	42,917.80	80,170.00	-37,252.20	53.5%
6240 · PERSONNEL EXPENSE - 48%				
6240.1 · ROUTINE EXPENSE	29,589.32	63,222.00	-33,632.68	46.8%
Total 6240 · PERSONNEL EXPENSE - 48%	29,589.32	63,222.00	-33,632.68	46.8%
6241 · EQUIPMENT COSTS - 30%				
6241.1 · FUEL COST	0.00	1,170.00	-1,170.00	0.0%
6241.2 · MAINTENANCE	0.00	372.00	-372.00	0.0%
6241.3 · INSURANCE	0.00	720.00	-720.00	0.0%
6241 · EQUIPMENT COSTS - 30% - Other	0.00	0.00	0.00	0.0%
Total 6241 · EQUIPMENT COSTS - 30%	0.00	2,262.00	-2,262.00	0.0%
6339 · OFFICE EXPENSES				
6331 · G&A EXPENSE	11,838.35	29,265.00	-17,426.65	40.5%
6340 · PRINTING & OFFICE SUPPLIES	191.94	200.00	-8.06	96.0%
6341 · COMPUTER SOFTWARE	1,000.00	4,000.00	-3,000.00	25.0%
7395 · MISC. EXPENSE	0.00	0.00	0.00	0.0%
Total 6339 · OFFICE EXPENSES	13,030.29	33,465.00	-20,434.71	38.9%
6600 · ENGINEERING FEES				
6601 · CONSULTING FEES	0.00	15,000.00	-15,000.00	0.0%
Total 6600 · ENGINEERING FEES	0.00	15,000.00	-15,000.00	0.0%
Total Expense	131,181.49	326,296.00	-195,114.51	40.2%
Net Ordinary Income	-6,898.40	-18,984.00	12,085.60	36.3%
Other Income/Expense				
Other Income				
5505 · ARPA FUNDS	0.00	0.00	0.00	0.0%
Total Other Income	0.00	0.00	0.00	0.0%
Other Expense				
7000 · OTHER FINANCING SOURCES (TO)				
7020 · TO TAX & DEBT	8,158.75			
Total 7000 · OTHER FINANCING SOURCES (TO)	8,158.75			
Total Other Expense	8,158.75			
Net Other Income	-8,158.75	0.00	-8,158.75	100.0%
Net Income	-15,057.15	-18,984.00	3,926.85	79.3%

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LLANO COUNTY MUD #1-SEWER REVENUE

03/21/24

Balance Sheet

Accrual Basis

As of February 29, 2024

	Feb 29, 24	Feb 28, 23	\$ Change
ASSETS			
Current Assets			
Checking/Savings			
1135 · AB-REVENUE FUND	67,336.91	44,231.27	23,105.64
1138 · TEXPOOL-SEWER RESERVE FUND	67,339.69	63,807.71	3,531.98
1140 · TEXPOOL-GRINDER RESERVE	8,446.88	61,591.24	-53,144.36
1141 · TEXPOOL - SEWER REVENUE	994.20	941.72	52.48
1142 · TEXPOOL - I&S	96,025.52	90,539.07	5,486.45
Total Checking/Savings	240,143.20	261,111.01	-20,967.81
Accounts Receivable			
1150 · A/R SEWER REVENUE	0.00	-3,163.48	3,163.48
1300 · FEES	4,133.75	19,513.69	-15,379.94
Total Accounts Receivable	4,133.75	16,350.21	-12,216.46
Other Current Assets			
115 · A/R SEWER REVEN	25,220.99	60,419.96	-35,198.97
1499 · Undeposited Funds	160.00	0.00	160.00
1600 · TRANSFERS IN			
1630 · DUE FROM WATER & GARBAGE	0.00	-40,441.20	40,441.20
1650 · DUE FROM GENERAL FUND	25,310.45	-51,346.19	76,656.64
Total 1600 · TRANSFERS IN	25,310.45	-91,787.39	117,097.84
Total Other Current Assets	50,691.44	-31,367.43	82,058.87
Total Current Assets	294,968.39	246,093.79	48,874.60
Fixed Assets			
1400 · FIXED ASSET			
1401 · LAND	6,044.40	6,044.40	0.00
1402 · EASEMENTS-WATER & SEWER	10,286.00	10,286.00	0.00
1409 · DEPRECIATED ASSETS			
1403 · SEWER SYSTEM	1,974,513.86	1,974,513.86	0.00
1405 · RETURN WATER LINE	158,299.82	162,871.10	-4,571.28
1406 · LIFT STATION UPGRADES			
1406.1 · DEERHAVEN LS	200,533.58	200,533.58	0.00
1406.2 · SANDY HARBOR LS	48,846.72	48,846.72	0.00
1406 · LIFT STATION UPGRADES - Other	300.00	300.00	0.00
Total 1406 · LIFT STATION UPGRADES	249,680.30	249,680.30	0.00
Total 1409 · DEPRECIATED ASSETS	2,382,493.98	2,387,065.26	-4,571.28
Total 1400 · FIXED ASSET	2,398,824.38	2,403,395.66	-4,571.28
1500 · ACCUMULATED DEPRECIATION			
1501 · ACCUM DEPR-FIXED ASSETS	225.74	225.74	0.00
1503 · SEWER SYSTEM	-1,333,408.89	-1,292,500.77	-40,908.12
1505 · RETURN WATER LINE	-98,125.11	-98,125.11	0.00
1506 · LIFT STATION UPGRADES	-29,910.07	-26,026.63	-3,883.44
Total 1500 · ACCUMULATED DEPRECIATION	-1,461,218.33	-1,416,426.77	-44,791.56
Total Fixed Assets	937,606.05	986,968.89	-49,362.84
Other Assets			
1704 · DEPOSITS HELD-GP REPAIR BLDG	100.00	100.00	0.00
Total Other Assets	100.00	100.00	0.00
TOTAL ASSETS	1,232,674.44	1,233,162.68	-488.24

Balance Sheet

As of February 29, 2024

	Feb 29, 24	Feb 28, 23	\$ Change
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Accounts Payable			
2000 · ACCOUNTS PAYABLE	82,391.83	29,919.51	52,472.32
Total Accounts Payable	82,391.83	29,919.51	52,472.32
Other Current Liabilities			
1700 · TRANSFERS OUT			
1730 · DUE TO WATER & GARBAGE	10,598.32	-7,735.58	18,333.90
1750 · DUE TO GENERAL FUND	45,629.52	-33,441.28	79,070.80
1700 · TRANSFERS OUT - Other	0.00	-3,487.26	3,487.26
Total 1700 · TRANSFERS OUT	56,227.84	-44,664.12	100,891.96
2300 · BONDS PAYABLE			
2230 · ACCRUED INTEREST PAYABLE	-19,624.72	-7,074.72	-12,550.00
2501 · CURRENT-N/P USDA-LOAN #92-01 WW	-68,000.00	0.00	-68,000.00
Total 2300 · BONDS PAYABLE	-87,624.72	-7,074.72	-80,550.00
2400 · CUSTOMER DEPOSITS			
2416 Mejia, Charles	300.00	0.00	300.00
2400.1 · RENTER DEPOSITS			
2402 · DEPOSITS HELD - NAJAR	150.00	150.00	0.00
2404 · DEPOSITS HELD - BOBBITT	150.00	150.00	0.00
2409 · DEPOSITS HELD - PUCKETT	150.00	150.00	0.00
2411 · DEPOSITS HELD - LUSK	63.75	150.00	-86.25
2413 · DEPOSITS HELD - CURRIE	150.00	150.00	0.00
2414 · DEPOSITS HELD - CLAUSING	150.00	150.00	0.00
Total 2400.1 · RENTER DEPOSITS	813.75	900.00	-86.25
2401 · SEWER ADD-ONS	23,491.79	17,498.04	5,993.75
Total 2400 · CUSTOMER DEPOSITS	24,605.54	18,398.04	6,207.50
Total Other Current Liabilities	-6,791.34	-33,340.80	26,549.46
Total Current Liabilities	75,600.49	-3,421.29	79,021.78
Long Term Liabilities			
2500 · N/P USDA-LOAN #92-01 WASTEWATER	534,000.00	534,000.00	0.00
Total Long Term Liabilities	534,000.00	534,000.00	0.00
Total Liabilities	609,600.49	530,578.71	79,021.78
Equity			
3200 · RESTRICTED FOR BOND DEBT	100,000.00	100,000.00	0.00
3900 · Retained Earnings	490,604.05	579,967.88	-89,363.83
Net Income	32,469.90	22,616.09	9,853.81
Total Equity	623,073.95	702,583.97	-79,510.02
TOTAL LIABILITIES & EQUITY	1,232,674.44	1,233,162.68	-488.24

LLANO COUNTY MUD #1-SEWER REVENUE Profit & Loss

October 2023 through February 2024

	Oct '23 - Feb 24	Oct '22 - Feb 23	\$ Change
Ordinary Income/Expense			
Income			
4200 · SEWER REVENUE			
4201 · BLUE LAKE ESTATES	79,633.03	81,977.56	-2,344.53
4202 · DEERHAVEN	32,768.85	31,046.25	1,722.60
4203 · SANDY HARBOR	32,632.50	33,582.50	-950.00
4204 · LATE CHARGES	644.11	297.50	346.61
4208 · THE TRAILS REVENUE	5,106.72	4,876.25	230.47
Total 4200 · SEWER REVENUE	150,785.21	151,780.06	-994.85
5389 · INTEREST INCOME			
5390 · AB-REVENUE FUND	140.73	84.70	56.03
5391 · TP-INTEREST & SINKING	880.15	1,554.42	-674.27
5400 · TEXPOOL-SEWER RESERVE FUND	312.22	1,077.11	-764.89
5403 · TEXPOOL - SEWER REVENUE	4.65	717.68	-713.03
5404 · TEXPOOL-GRINDER RESERVE	77.46	1,039.78	-962.32
5389 · INTEREST INCOME - Other	1,827.49	96.23	1,731.26
Total 5389 · INTEREST INCOME	3,242.70	4,569.92	-1,327.22
5500 · OTHER SEWER INCOME			
5502 · CUSTOMER W/O REIMBURSEMENT	833.75	0.00	833.75
5500 · OTHER SEWER INCOME - Other	5,200.00	0.00	5,200.00
Total 5500 · OTHER SEWER INCOME	6,033.75	0.00	6,033.75
5900 · SEWER ADD-ONS			
6100 · ADD ON INCOME			
6105 · NEW GRINDER PUMPS	2,555.00	0.00	2,555.00
Total 6100 · ADD ON INCOME	2,555.00	0.00	2,555.00
6200 · ADD ON EXPENSE			
6210 · NEW TAP CONNECTIONS	3,300.00	0.00	3,300.00
6211 · ROAD CUT	0.00	-4,976.00	4,976.00
Total 6200 · ADD ON EXPENSE	3,300.00	-4,976.00	8,276.00
5900 · SEWER ADD-ONS - Other	13,505.00	0.00	13,505.00
Total 5900 · SEWER ADD-ONS	19,360.00	-4,976.00	24,336.00
Total Income	179,421.66	151,373.98	28,047.68
Gross Profit	179,421.66	151,373.98	28,047.68
Expense			
6230 · SEWER EXPENSES			
6233 · MAINTENANCE AND REPAIR (M & R)			
6233.1 · RAW WATER LINE M & R	0.00	-268.65	268.65
6233.3 · NEW TAP MATERIALS	590.06	1,873.55	-1,283.49
6233 · MAINTENANCE AND REPAIR (M & R) - Other	513.55	1,269.59	-756.04
Total 6233 · MAINTENANCE AND REPAIR (M & R)	1,103.61	2,874.49	-1,770.88
6235 · WASTEWATER TREATMENT			
5504 · RWL GC ELECT	-107.46	0.00	-107.46
6235.5 · PRIOR YR-WASTEWATER TREATMENT	6.37	225.30	-218.93
6235 · WASTEWATER TREATMENT - Other	40,525.75	41,862.39	-1,336.64
Total 6235 · WASTEWATER TREATMENT	40,424.66	42,087.69	-1,663.03
6237 · GRINDER EQUIPMENT			
6237.5 · GRINDER PUMP CORES FOR STOCK			
6237.51 · DECOMMISSIONED - REPLACED	12,500.00	27,500.00	-15,000.00
6237.5 · GRINDER PUMP CORES FOR STOCK - Other	11,400.00	7,500.00	3,900.00
Total 6237.5 · GRINDER PUMP CORES FOR STOCK	23,900.00	35,000.00	-11,100.00
6237.6 · E12 GRINDER REPAIR			
6237.3 · PARTS-GRINDER PUMP	16,657.32	3,467.50	13,189.82
6237.6 · E12 GRINDER REPAIR - Other	0.00	2,760.55	-2,760.55
Total 6237.6 · E12 GRINDER REPAIR	16,657.32	6,228.05	10,429.27
6237.9 · LEASE EXPENSE-GP REPAIR BLDG	1,987.00	1,768.18	218.82
Total 6237 · GRINDER EQUIPMENT	42,544.32	42,996.23	-451.91

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Accrual Basis

LLANO COUNTY MUD #1-SEWER REVENUE Profit & Loss

October 2023 through February 2024

	Oct '23 - Feb 24	Oct '22 - Feb 23	\$ Change
6240 · PERSONNEL - 32%			
6240.1 · ROUTINE EXPENSE	19,726.17	1,756.48	17,969.69
Total 6240 · PERSONNEL - 32%	19,726.17	1,756.48	17,969.69
6241 · EQUIPMENT COST - 70%			
6241.1 · FUEL COST	483.68	635.47	-151.79
6241 · EQUIPMENT COST - 70% - Other	255.76	0.00	255.76
Total 6241 · EQUIPMENT COST - 70%	739.44	635.47	103.97
6361 · UTILITY BILLS			
6366 · SH LIFT-TELEPHONE	0.00	-66.47	66.47
6367 · DH LIFT-TELEPHONE	0.00	138.42	-138.42
6371 · DH LIFT-ELECTRICITY	840.52	321.01	519.51
6372 · SH LIFT-ELECTRICITY	818.32	243.85	574.47
Total 6361 · UTILITY BILLS	1,658.84	636.81	1,022.03
6838 · LIFT STATION M & R			
6838.1 · DEERHAVEN LIFT STATION	2,893.62	10,971.53	-8,077.91
Total 6838 · LIFT STATION M & R	2,893.62	10,971.53	-8,077.91
7362 · INT.EXP-WASTEWATER REVENUE	0.00	2,358.34	-2,358.34
7397 · DEPRECIATION EXPENSE	20,567.85	20,567.85	0.00
6230 · SEWER EXPENSES - Other	0.00	280.16	-280.16
Total 6230 · SEWER EXPENSES	129,658.51	125,165.05	4,493.46
6330 · OFFICE EXPENSE			
6321 · PROCESSING FEES-BILLING	127.80	159.75	-31.95
6331 · G&A EXPENSES	17,165.45	3,433.09	13,732.36
Total 6330 · OFFICE EXPENSE	17,293.25	3,592.84	13,700.41
Total Expense	146,951.76	128,757.89	18,193.87
Net Ordinary Income	32,469.90	22,616.09	9,853.81
Net Income	32,469.90	22,616.09	9,853.81

LLANO COUNTY MUD #1-SEWER REVENUE
Profit & Loss Budget vs. Actual

October 2023 through February 2024

	Oct '23 - Feb 24	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
4200 · SEWER REVENUE				
4201 · BLUE LAKE ESTATES	79,633.03	195,000.00	-115,366.97	40.8%
4202 · DEERHAVEN	32,768.85	75,000.00	-42,231.15	43.7%
4203 · SANDY HARBOR	32,632.50	78,000.00	-45,367.50	41.8%
4204 · LATE CHARGES	644.11	800.00	-155.89	80.5%
4208 · THE TRAILS REVENUE	5,106.72	12,000.00	-6,893.28	42.6%
4209 · TRANSFER FEES-SEWER	0.00	0.00	0.00	0.0%
Total 4200 · SEWER REVENUE	150,785.21	360,800.00	-210,014.79	41.8%
5389 · INTEREST INCOME				
5390 · AB-REVENUE FUND	140.73	100.00	40.73	140.7%
5391 · TP-INTEREST & SINKING	880.15	50.00	830.15	1,760.3%
5400 · TEXPOOL-SEWER RESERVE FUND	312.22	75.00	237.22	416.3%
5403 · TEXPOOL - SEWER REVENUE	4.65	250.00	-245.35	1.9%
5404 · TEXPOOL-GRINDER RESERVE	77.46	75.00	2.46	103.3%
5389 · INTEREST INCOME - Other	1,827.49			
Total 5389 · INTEREST INCOME	3,242.70	550.00	2,692.70	589.6%
5500 · OTHER SEWER INCOME				
5501 · DECOMMISSIONED PUMPS	0.00	0.00	0.00	0.0%
5502 · CUSTOMER W/O REIMBURSEMENT	833.75			
5500 · OTHER SEWER INCOME - Other	5,200.00			
Total 5500 · OTHER SEWER INCOME	6,033.75	0.00	6,033.75	100.0%
5900 · SEWER ADD-ONS				
6100 · ADD ON INCOME				
6105 · NEW GRINDER PUMPS	2,555.00	25,000.00	-22,445.00	10.2%
6110 · NEW TAP CONNECTIONS	0.00	0.00	0.00	0.0%
6111 · ROAD CUT FEE	0.00	0.00	0.00	0.0%
Total 6100 · ADD ON INCOME	2,555.00	25,000.00	-22,445.00	10.2%
6200 · ADD ON EXPENSE				
6205 · NEW GRINDER PUMP	0.00	-20,000.00	20,000.00	0.0%
6210 · NEW TAP CONNECTIONS	3,300.00	0.00	3,300.00	100.0%
6211 · ROAD CUT	0.00	0.00	0.00	0.0%
Total 6200 · ADD ON EXPENSE	3,300.00	-20,000.00	23,300.00	-16.5%
5900 · SEWER ADD-ONS - Other	13,505.00			
Total 5900 · SEWER ADD-ONS	19,360.00	5,000.00	14,360.00	387.2%
Total Income	179,421.66	366,350.00	-186,928.34	49.0%
Gross Profit	179,421.66	366,350.00	-186,928.34	49.0%
Expense				
6230 · SEWER EXPENSES				
6201 · Repair and Maintenance -Other	0.00	5,000.00	-5,000.00	0.0%
6233 · MAINTENANCE AND REPAIR (M & R)				
6233.1 · RAW WATER LINE M & R	0.00	1,500.00	-1,500.00	0.0%
6233.2 · SEWER LEAK M & R	0.00	0.00	0.00	0.0%
6233.3 · NEW TAP MATERIALS	590.06			
6233 · MAINTENANCE AND REPAIR (M & R) - Other	513.55	0.00	513.55	100.0%
Total 6233 · MAINTENANCE AND REPAIR (M & R)	1,103.61	1,500.00	-396.39	73.6%
6235 · WASTEWATER TREATMENT				
5504 · RWL GC ELECT	-107.46	-645.00	537.54	16.7%
6235.5 · PRIOR YR-WASTEWATER TREATMENT	6.37	363.00	-356.63	1.8%
6235 · WASTEWATER TREATMENT - Other	40,525.75	84,120.00	-43,594.25	48.2%
Total 6235 · WASTEWATER TREATMENT	40,424.66	83,838.00	-43,413.34	48.2%
6236 · O&M CONTRACT (NO LONGER IN USE)				
6236.1 · ROUTINE SERVICE	0.00	0.00	0.00	0.0%
6236.2 · WORKORDER EXPENSE	0.00	0.00	0.00	0.0%
Total 6236 · O&M CONTRACT (NO LONGER IN USE)	0.00	0.00	0.00	0.0%

LLANO COUNTY MUD #1-SEWER REVENUE

Profit & Loss Budget vs. Actual

October 2023 through February 2024

	Oct '23 - Feb 24	Budget	\$ Over Budget	% of Budget
6237 · GRINDER EQUIPMENT				
6237.5 · GRINDER PUMP CORES FOR STOCK				
6237.51 · DECOMMISSIONED - REPLACED	12,500.00	0.00	12,500.00	100.0%
6237.5 · GRINDER PUMP CORES FOR STOCK - Other	11,400.00	72,500.00	-61,100.00	15.7%
Total 6237.5 · GRINDER PUMP CORES FOR STOCK	23,900.00	72,500.00	-48,600.00	33.0%
6237.6 · E12 GRINDER REPAIR				
6237.3 · PARTS-GRINDER PUMP	16,657.32	5,000.00	11,657.32	333.1%
6237.6 · E12 GRINDER REPAIR - Other	0.00	6,000.00	-6,000.00	0.0%
Total 6237.6 · E12 GRINDER REPAIR	16,657.32	11,000.00	5,657.32	151.4%
6237.9 · LEASE EXPENSE-GP REPAIR BLDG	1,987.00	5,238.00	-3,251.00	37.9%
6237 · GRINDER EQUIPMENT - Other	0.00	0.00	0.00	0.0%
Total 6237 · GRINDER EQUIPMENT	42,544.32	88,738.00	-46,193.68	47.9%
6240 · PERSONNEL - 32%				
6240.1 · ROUTINE EXPENSE	19,726.17	43,362.00	-23,635.83	45.5%
Total 6240 · PERSONNEL - 32%	19,726.17	43,362.00	-23,635.83	45.5%
6241 · EQUIPMENT COST - 70%				
6241.1 · FUEL COST	483.68	2,730.00	-2,246.32	17.7%
6241.2 · MAINTENANCE	0.00	868.00	-868.00	0.0%
6241.3 · INSURANCE	0.00	1,680.00	-1,680.00	0.0%
6241 · EQUIPMENT COST - 70% - Other	255.76			
Total 6241 · EQUIPMENT COST - 70%	739.44	5,278.00	-4,538.56	14.0%
6326 · REGULATORY ASSESSMENT FEES	0.00	1,515.00	-1,515.00	0.0%
6328 · PRO RATA FEES	0.00	0.00	0.00	0.0%
6361 · UTILITY BILLS				
6366 · SH LIFT-TELEPHONE	0.00	600.00	-600.00	0.0%
6367 · DH LIFT-TELEPHONE	0.00	600.00	-600.00	0.0%
6371 · DH LIFT-ELECTRICITY	840.52	3,000.00	-2,159.48	28.0%
6372 · SH LIFT-ELECTRICITY	818.32	1,200.00	-381.68	68.2%
Total 6361 · UTILITY BILLS	1,658.84	5,400.00	-3,741.16	30.7%
6838 · LIFT STATION M & R				
6838.1 · DEERHAVEN LIFT STATION	2,893.62	11,877.00	-8,983.38	24.4%
6838.2 · SANDY HARBOR LIFT STATION	0.00	1,000.00	-1,000.00	0.0%
Total 6838 · LIFT STATION M & R	2,893.62	12,877.00	-9,983.38	22.5%
7362 · INT.EXP-WASTEWATER REVENUE	0.00	27,500.00	-27,500.00	0.0%
7396 · CONTINGENCY	0.00	7,000.00	-7,000.00	0.0%
7397 · DEPRECIATION EXPENSE	20,567.85	51,600.00	-31,032.15	39.9%
7412 · SMALL TOOLS & EQUIPMENT	0.00	1,000.00	-1,000.00	0.0%
Total 6230 · SEWER EXPENSES	129,658.51	334,608.00	-204,949.49	38.7%
6330 · OFFICE EXPENSE				
6301 · SOFTWARE	0.00	1,500.00	-1,500.00	0.0%
6311 · ANNUAL EDUCATION	0.00	1,125.00	-1,125.00	0.0%
6321 · PROCESSING FEES-BILLING	127.80	415.00	-287.20	30.8%
6331 · G&A EXPENSES	17,165.45	42,423.00	-25,257.55	40.5%
Total 6330 · OFFICE EXPENSE	17,293.25	45,463.00	-28,169.75	38.0%
Total Expense	146,951.76	380,071.00	-233,119.24	38.7%
Net Ordinary Income	32,469.90	-13,721.00	46,190.90	-236.6%
Other Income/Expense				
Other Income				
5505 · ARPA FUNDS	0.00	0.00	0.00	0.0%
Total Other Income	0.00	0.00	0.00	0.0%
Other Expense				
7395 · MISC. EXPENSE	0.00	4,127.00	-4,127.00	0.0%
Total Other Expense	0.00	4,127.00	-4,127.00	0.0%
Net Other Income	0.00	-4,127.00	4,127.00	0.0%
Net Income	32,469.90	-17,848.00	50,317.90	-181.9%