



Special Call Meeting Agenda
Thursday, August 31, 2023 6:30 PM
12162 State HWY 155 N.
Tyler, Texas 75708

Page

1. Call to Order

- 1.1 The Special Meeting of the East Texas Municipal Utility District is now called to order at 6:30 pm on August 31, 2023. This meeting has been properly noticed according to the Laws of the State of Texas.
- 1.2 Director Roll Call:
 - President - Eddie LeJeune***
 - Vice President /Secretary- David Hair***
 - Treasurer - William Drew***
 - Member- John Weldon***
 - Member - Lathan Pilcher***
- 1.3 Therefore, the meeting is in compliance with Sec. 49.064 of the Texas Water Code and Chapter 551 of the Texas Open Government Code, this Public Meeting is now in session.
- 1.4 Received Delegations & Public Comments:
NOTICE to Attendees: Please sign the attendance sheet by the door upon your arrival. If you would like to speak to a particular subject or issue *please write in the topic(s) in the space provided* so the Presiding Officer can call on you when it is the appropriate time.

2. General Items

- 2.1 Submittal of Holiday Schedule for Fiscal Year 2024.
[holiday schedule.pdf](#) 

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- 2.2 General Manager will give an update on the two major projects: TWDB project and ARP Act project.
- 2.3 General Manager presentation rate comparisons.

3. Business

- 3.1 Consider and possibly approve Financial Reports from Gollob, Morgan, and Peddy. 5 - 139
[ET MUD Financials June 2023.pdf](#) 
[ET MUD Financials July 2023.pdf](#) 
- 3.2 Consider and possibly approve FYE 2023 Budget Amendments, Final FYE 2023 Budget and FYE 2024 budget. 140 - 143
[FYE 23 Budget and Amendments.pdf](#) 
[FYE 24 BUDGET.pdf](#) 
- 3.3 Consider and possibly approve tax levy and rate proposal to be adopted at a hearing on September 21, 2023 at 6:30 in compliance with state of Texas Comptroller. 144 - 155
[2023 Tax File Combined.pdf](#) 
- 3.4 Consider and possibly Tax Abatement Agreement with TEDC. 156 - 158
[Tax Abmt Policy East Texas MUD 2021.pdf](#) 
- 3.5 Consider and possibly approve the raise of sanitation rates. 159 - 160
[new sanitation rate proposal.pdf](#) 
- 3.6 Consider and possibly the purchase of a lot for ARP Act project.
- 3.7 Consider and possibly approve minutes from the July 20, 2023 meeting.

4. Executive Session:

Closed Session as authorized by Texas Government Code Sections 551.071 for the purpose of consulting with legal counsel.

Time into ES: _____

Time out of ES: _____

- 4.1 Consider and possibly approve conflict waiver with Terrill & Waldrip for CCN negotiations with Southern Utilities.

5. Adjourn

This approve by the President of the Board of Directors:

Posted 72 hours prior to the meeting by General Manager:



Holiday Schedule

From: 09/01/2023 To: 08/31/2024

Labor Day	Monday	September 04, 2023
Veteran's Day	Friday	November 10, 2023
Thanksgiving Day	Thursday	November 23, 2023
Thanksgiving Day	Friday	November 24, 2023
Christmas Day	Friday	December 22, 2023
Christmas Day	Monday	December 25, 2023
Christmas Day	Tuesday	December 26, 2023
New Year's Day	Monday	January 1, 2024
Good Friday	Friday	March 29, 2024
Memorial Day	Monday	May 27, 2024
Independence Day	Thursday	July 04, 2024

Employee Holiday is taken within 30 days of their birthday.

**EAST TEXAS MUNICIPAL UTILITY DISTRICT
FINANCIAL STATEMENTS
ONE MONTH AND TEN MONTHS ENDED
JUNE 30, 2023**

ACCOUNTANTS' COMPILATION REPORT

**To the Board of Directors
East Texas Municipal Utility District
12162 Hwy 155
Tyler, TX 75708**

Management is responsible for the accompanying financial statements of East Texas Municipal Utility District (a governmental entity), which comprise the statement of financial position as of June 30, 2023, and the related statement of financial income and expense for the one month and ten months then ended in accordance with accounting principles generally accepted in the United States of America. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the financial statements nor were we required to perform any procedures to verify the accuracy, or the completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on these financial statements.

Management has elected to omit substantially all the disclosures and the statement of cash flows ordinarily included in financial statements prepared in accordance with accounting principles generally accepted in the United States of America. If the omitted disclosures and statement of cash flows were included in the financial statements, they might influence the user's conclusions about the company's financial position and financial income and expense. Accordingly, the financial statements are not designed for those who are not informed about such matters.

The supplementary information contained in Schedule I is presented for the purpose of additional analysis and is not a required part of the basic financial statements. The information is the representation of the members. The information was not subject to our compilation engagement. We do not express an opinion, a conclusion, nor provide any assurance on such information.

We are not independent with respect to East Texas Municipal Utility District.

Gollob Morgan Peddy, PC

Tyler, Texas

August 3, 2023

East Texas Municipal Utility District
Statement of Financial Position
June 30, 2023

	June 30, 23
ASSETS	
Current Assets	
Checking/Savings	
FNB- Debt Service CU	\$ 2,403.32
FNB - General Acct	40,074.71
FNB - ARP Act Regional Project	1,000.00
FNB - TWDB 2022 Series A & B	1,000.00
Vera Bank - Capital Improvement	130,211.13
Vera Bank - Emergency	155,440.91
Vera Bank - Operating Reserve	528,330.50
Vera Bank - Rate Stabilization	186,501.82
VeraBank - I & S	332,387.20
VeraBank - O & M	75,896.78
Petty Cash	853.77
Total Checking/Savings	1,454,100.14
Accounts Receivable	
Service Accounts Receivable	192,337.05
Total Accounts Receivable	192,337.05
Other Current Assets	
Prepaid - PEX Card	9,082.76
Taxes Receivable	
Reserve for Uncollectible - Deb	(18,103.00)
Reserve for Uncollectible - Gen	(4,526.00)
SC Taxes Receivable	
I & S Taxes Receivable	22,655.55
O & M Taxes Receivable	5,665.97
Total SC Taxes Receivable	28,321.52
Total Taxes Receivable	5,692.52
Total Other Current Assets	14,775.28
Total Current Assets	1,661,212.47

East Texas Municipal Utility District
Statement of Financial Position
June 30, 2023

	June 30, 23
Fixed Assets	
Auto, Truck & Equipment	78,530.00
Buildings	270,774.00
Cefco Sewer Improvements (CIP)	620,034.00
FM 3270 Bore Project	178,507.00
Furniture & Fixtures	35,253.00
Land	152,686.00
Meters (2021)	179,262.33
Operational Monitoring / GIS	11,400.00
Other Improvements	6,173,452.73
Scada System	59,545.73
SEP Project	120,901.51
Sewer Camera	18,706.50
Vehicles, Machinery & Equip	1,155,806.25
Water & Sewer Infrastructure	7,409,258.02
Water Well #7	161,573.00
Accumulated Depreciation	(9,209,365.00)
Total Fixed Assets	7,416,325.07
Other Assets	
Deferred Outflows - OPEB	34.00
Deferred Outflows - Pension	40,904.00
Right of Use Asset	18,209.00
WT 2022A - Escrow	464,784.00
WT 2022B - Escrow	998,117.00
WT Forgiveness - Escrow	623,130.00
Accumulated Amortization	(3,140.00)
Total Other Assets	2,142,038.00
TOTAL ASSETS	\$ 11,219,575.54

East Texas Municipal Utility District
Statement of Financial Position
June 30, 2023

	June 30, 23
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts Payable	\$ 25,621.69
Total Accounts Payable	25,621.69
Other Current Liabilities	
2013 Bond - Wtr Tower S/T	55,000.00
Accrued Uncomp Absences S/T	36,747.09
Bonds Payable 2006 Series S/T	145,000.00
Bonds Payable 2014 Series S/T	15,000.00
Communities Unlimited Loan 11036	172,237.21
Customer Deposits Payable	40,200.00
Deferred Inflows - Pensions	19,059.00
Lease Liability S/T	5,212.00
OPEB Liability	608.00
Payroll Liabilities	
HSA Payable	(76.00)
TWC Payable	1.28
Total Payroll Liabilities	(74.72)
Pension Liability	484,853.00
Sales Tax Payable	1,769.47
Wages Payable	13,481.00
Total Other Current Liabilities	989,092.05
Total Current Liabilities	1,014,713.74
Long Term Liabilities	
2013 Bond - Wtr Tower L/T	1,030,000.00
Bonds Payable - WT 2022A	476,000.00
Bonds Payable - WT 2022B	1,020,000.00
Bonds Payable - WT Forgiveness	623,530.00
Bonds Payable 2006 Series L/T	2,690,000.00
Bonds Payable 2014 Series L/T	395,000.00
Lease Liability L/T	10,137.00
Total Long Term Liabilities	6,244,667.00
Total Liabilities	7,259,380.74
Equity	
Total Net Position	3,707,063.51
Net Income	253,131.29
Total Equity	3,960,194.80
TOTAL LIABILITIES & EQUITY	\$ 11,219,575.54

East Texas Municipal Utility District
Statement of Financial Income and Expense
For the One Month and Ten Months Ended June 30, 2023

	Jun 23	Sep '22 - Jun 23
Ordinary Income/Expense		
Income		
C.O.R.E. Charges		
Capital Improvement	\$ 10,613.28	\$ 147,964.12
Emergency	5,306.64	73,982.05
Operating Reserve	6,367.96	93,797.05
Rate Stabilization	5,306.64	73,982.05
Total C.O.R.E. Charges	27,594.52	389,725.27
Miscellaneous Income		
Fees	2,464.69	66,864.04
Investments/Interest Income	134.14	1,336.80
Permit Violations	0.00	2,500.00
Scrap Income	788.04	788.04
Total Miscellaneous Income	3,386.87	71,488.88
Property Taxes Revenue		
Property Taxes Revenue I & S	763.69	442,197.44
Property Taxes Revenue O & M	190.92	108,609.61
Total Property Taxes Revenue	954.61	550,807.05
Sanitation Revenue		
Customer Bills	24,139.96	243,922.97
Francise Fees	0.00	15,205.08
Total Sanitation Revenue	24,139.96	259,128.05
Sewer Revenue	53,717.67	605,008.74
Water Revenue	63,804.02	613,461.55
Total Income	173,597.65	2,489,619.54
Gross Profit	173,597.65	2,489,619.54
Expense		
Accounting		
Accounting - GMP	16,000.00	75,350.00
Auditing Fees	0.00	36,897.02
Total Accounting	16,000.00	112,247.02
Admin Fee		
Administrative Fee	30.00	582.02
Appraisal District & Tax Fees	5,367.00	9,778.00
Bank Charges	15.00	290.00
Bond Agent Fee	0.00	400.00
Late & Interest Charges	0.00	(342.59)
Property Tax Reimbursement	0.00	121,561.60
Total Admin Fee	5,412.00	132,269.03
Advertising & Public Notices		
Legal Notices	0.00	2,652.00
Marketing Materials	0.00	1,983.85
Total Advertising & Public Notices	0.00	4,635.85

East Texas Municipal Utility District
Statement of Financial Income and Expense
For the One Month and Ten Months Ended June 30, 2023

	<u>Jun 23</u>	<u>Sep '22 - Jun 23</u>
Building O&M		
Contractors	87.00	8,156.00
Parts & Materials	59.95	10,719.24
Total Building O&M	<u>146.95</u>	<u>18,875.24</u>
Chemicals		
Miscellaneous	1,098.70	1,868.70
Wastewater Treatment	4,130.28	28,316.71
Water Production	2,498.28	21,577.11
Total Chemicals	<u>7,727.26</u>	<u>51,762.52</u>
Computers		
Hardware	0.00	1,275.00
Internet Expense	393.28	3,951.33
IT Support	3,802.05	8,581.05
Software	1,899.06	33,516.86
Total Computers	<u>6,094.39</u>	<u>47,324.24</u>
Consultants		
Wastewater Consultants	416.72	8,773.42
Wastewater Engineering	4,435.02	10,437.80
Water Consultants	416.72	4,497.88
Water Engineering	4,435.01	11,057.03
Total Consultants	<u>9,703.47</u>	<u>34,766.13</u>
Cont. Ed./Training		
Office Personnel	0.00	1,915.18
Operations Personnel	910.00	1,981.50
Total Cont. Ed./Training	<u>910.00</u>	<u>3,896.68</u>
Contractors		
Wastewater Contractors	0.00	17,061.83
Water Contractors	0.00	14,240.57
Total Contractors	<u>0.00</u>	<u>31,302.40</u>
Debt Service Interest	361.25	101,948.00
Depreciation	17,477.00	174,770.00
Director Expenses		
Fees of Office	600.00	5,250.00
Membership Fees & Dues	0.00	5,087.50
Mileage Reimbursements	0.00	463.74
Per Diem	0.00	320.00
Surety Bonds	0.00	575.00
Total Director Expenses	<u>600.00</u>	<u>11,696.24</u>

East Texas Municipal Utility District
Statement of Financial Income and Expense
For the One Month and Ten Months Ended June 30, 2023

	<u>Jun 23</u>	<u>Sep '22 - Jun 23</u>
Employee Expense		
Conference Fees	1,200.00	1,659.00
Health Insurance	4,064.04	36,679.97
Hotels	292.00	6,907.73
Meals	281.97	1,814.56
Membership Fees & Dues	170.00	1,956.93
Mileage Reimbursement	0.00	758.17
Per Diem	0.00	224.00
Taxi Service	30.68	80.77
Uniforms	528.75	2,507.58
Total Employee Expense	<u>6,567.44</u>	<u>52,588.71</u>
Equipment O&M		
Contractors	0.00	19,128.04
Lubricants	267.75	2,661.34
Parts & Supplies	5,697.51	14,209.26
Rent and Lease	13,195.45	72,471.26
Equipment O&M - Other	0.00	90.26
Total Equipment O&M	<u>19,160.71</u>	<u>108,560.16</u>
Fleet		
Contractors	600.00	16,445.47
Fuel	4,602.87	24,066.06
Inspection & Registration	10.48	140.98
Lubricants	0.00	580.23
Parts & Supplies	1,175.00	24,949.26
Rent and Lease	2,358.00	23,926.31
Total Fleet	<u>8,746.35</u>	<u>90,108.31</u>
Laboratory Fees		
3rd Party Water Lab Analysis	72.00	456.00
3rd Party WW Lab Analysis	1,674.00	11,549.00
Wastewater Lab Equip	633.32	5,202.19
Water Lab Equip	0.00	331.25
Total Laboratory Fees	<u>2,379.32</u>	<u>17,538.44</u>
Legal Fees	20,498.25	96,909.20
Liability & Property Insurance	0.00	20,775.50
Office Supplies		
Consumables	507.35	2,525.14
Janitorial Supplies	519.04	3,225.72
Office Supplies	956.25	7,133.48
Postage	828.00	4,917.63
Printing Supplies	162.06	1,061.14
Rent and Lease	996.83	5,042.85
Total Office Supplies	<u>3,969.53</u>	<u>23,905.96</u>

East Texas Municipal Utility District
Statement of Financial Income and Expense
For the One Month and Ten Months Ended June 30, 2023

	<u>Jun 23</u>	<u>Sep '22 - Jun 23</u>
Payroll Expenses		
Admin Payroll Expense	14,499.97	145,454.11
Operator Water Expense	11,375.37	101,510.53
Operator WW Expense	11,527.38	100,894.98
Payroll Taxes	2,789.12	25,539.24
Retirement	5,407.04	48,252.14
Temporary Labor	14,306.88	73,366.20
Payroll Expenses - Other	0.00	0.00
Total Payroll Expenses	<u>59,905.76</u>	<u>495,017.20</u>
Safety Expense		
Equipment	1,275.77	4,132.77
PPE	89.80	2,021.63
Total Safety Expense	<u>1,365.57</u>	<u>6,154.40</u>
Sanitation Expense		
Piney Woods Sanitation	32,459.19	198,241.06
Sludge Disposal Charge	0.00	7,405.72
Total Sanitation Expense	<u>32,459.19</u>	<u>205,646.78</u>
Security Expenses	264.00	6,069.82
TCEQ Fees	0.00	20,206.23
Telephone	1,376.65	11,686.94
Tools & Materials		
Consumables	569.89	6,826.79
Repairs & Maintenance/Materials	5,692.76	85,246.37
Small Tools	6,024.98	13,417.42
Total Tools & Materials	<u>12,287.63</u>	<u>105,490.58</u>
Utilities	<u>13,382.30</u>	<u>136,017.67</u>
Total Expense	<u>246,795.02</u>	<u>2,122,169.25</u>
Net Ordinary Income	(73,197.37)	367,450.29
Other Income/Expense		
Other Income		
Gain/Loss on Sale of Asset	0.00	2,100.00
Total Other Income	<u>0.00</u>	<u>2,100.00</u>
Other Expense		
BOA Bank Fee	0.00	1,966.00
Bond issue Costs	0.00	82,920.00
TWDB Origination Fee	0.00	29,333.00
Wilmington Trust Agent Fee	0.00	2,200.00
Total Other Expense	<u>0.00</u>	<u>116,419.00</u>
Net Other Income	<u>0.00</u>	<u>(114,319.00)</u>
Net Income	<u>\$ (73,197.37)</u>	<u>\$ 253,131.29</u>

Supplementary

Schedules

East Texas Municipal Utility District
Schedule I - Profit & Loss Budget vs. Actual
September 2022 through June 2023

	<u>Sep 22</u>	<u>Budget</u>	<u>% of Budget</u>
Ordinary Income/Expense			
Income			
C.O.R.E. Charges			
Capital Improvement	18,168.42	16,666.67	109.01%
Emergency	9,084.20	8,333.33	109.01%
Operating Reserve	10,901.04	10,000.00	109.01%
Rate Stabilization	9,084.20	8,333.33	109.01%
Total C.O.R.E. Charges	<u>47,237.86</u>	<u>43,333.33</u>	<u>109.01%</u>
Miscellaneous Income			
Fees	17,016.10	625.00	2,722.58%
Investments/Interest Income	85.24	83.33	102.29%
Invoiced Income	0.00	416.67	0.0%
Permit Violations	0.00	1,500.00	0.0%
Property Sale	0.00	833.33	0.0%
Scrap Income	0.00	83.33	0.0%
Total Miscellaneous Income	<u>17,101.34</u>	<u>3,541.66</u>	<u>482.86%</u>
Property Taxes Revenue			
Property Taxes Revenue I & S	19.99	37,141.67	0.05%
Property Taxes Revenue O & M	6.89	6,666.67	0.1%
Total Property Taxes Revenue	<u>26.88</u>	<u>43,808.34</u>	<u>0.06%</u>
Sanitation Revenue	26,482.97	25,833.33	102.52%
Sewer Revenue	69,553.30	66,666.67	104.33%
Water Revenue	109,443.12	72,916.67	150.09%
Total Income	<u>269,845.47</u>	<u>256,100.00</u>	<u>105.37%</u>
Gross Profit	269,845.47	256,100.00	105.37%
Expense			
Accounting			
Accounting - GMP	5,800.00	1,666.67	348.0%
Auditing Fees	0.00	2,916.67	0.0%
Total Accounting	<u>5,800.00</u>	<u>4,583.34</u>	<u>126.55%</u>
Admin Fee			
Administrative Fee	123.02	41.67	295.22%
Appraisal District & Tax Fees	1,585.50	750.00	211.4%
Bank Charges	40.00	375.00	10.67%
Bond Agent Fee	0.00	104.17	0.0%
Late & Interest Charges	(29.10)	41.67	(69.83%)
Property Tax Reimbursement	0.00	0.00	0.0%
Total Admin Fee	<u>1,719.42</u>	<u>1,312.51</u>	<u>131.0%</u>
Advertising & Public Notices			
Customer Communications	0.00	166.67	0.0%
Legal Notices	0.00	333.33	0.0%
Marketing Materials	1,983.85	333.33	595.16%
Total Advertising & Public Notices	<u>1,983.85</u>	<u>833.33</u>	<u>238.06%</u>
Building O&M			
Contractors	87.00	833.33	10.44%
Parts & Materials	7,077.36	166.67	4,246.33%
Total Building O&M	<u>7,164.36</u>	<u>1,000.00</u>	<u>716.44%</u>
Chemicals			
Miscellaneous	266.00	208.33	127.68%
Wastewater Treatment	3,183.20	1,666.67	190.99%
Water Production	0.00	1,208.33	0.0%
Total Chemicals	<u>3,449.20</u>	<u>3,083.33</u>	<u>111.87%</u>

East Texas Municipal Utility District
Schedule I - Profit & Loss Budget vs. Actual
September 2022 through June 2023

	<u>Sep 22</u>	<u>Budget</u>	<u>% of Budget</u>
Computers			
Hardware	0.00	1,916.67	0.0%
Internet Expense	402.72	333.33	120.82%
IT Support	0.00	1,500.00	0.0%
Software	2,091.42	1,250.00	167.31%
Total Computers	<u>2,494.14</u>	<u>5,000.00</u>	<u>49.88%</u>
Consultants			
Wastewater Consultants	0.00	3,750.00	0.0%
Wastewater Engineering	680.80	3,750.00	18.16%
Water Consultants	0.00	833.33	0.0%
Water Engineering	3,426.18	1,250.00	274.09%
Total Consultants	<u>4,106.98</u>	<u>9,583.33</u>	<u>42.86%</u>
Cont. Ed./Training			
Board Members	0.00	416.67	0.0%
Office Personnel	350.00	625.00	56.0%
Operations Personnel	0.00	1,041.67	0.0%
Total Cont. Ed./Training	<u>350.00</u>	<u>2,083.34</u>	<u>16.8%</u>
Contractors			
Wastewater Contractors	0.00	3,333.33	0.0%
Water Contractors	0.00	3,333.33	0.0%
Total Contractors	<u>0.00</u>	<u>6,666.66</u>	<u>0.0%</u>
Debt Service Interest	342.58	17,547.42	1.95%
Depreciation	17,477.00	16,666.67	104.86%
Director Expenses			
Car Rental	0.00	83.33	0.0%
Conference Fees	0.00	416.67	0.0%
Fees of Office	(300.00)	3,000.00	(10.0%)
Hotels	0.00	583.33	0.0%
Membership Fees & Dues	0.00	125.00	0.0%
Mileage Reimbursements	0.00	166.67	0.0%
Per Diem	0.00	166.67	0.0%
Surety Bonds	0.00	125.00	0.0%
Taxi Service	0.00	41.67	0.0%
Total Director Expenses	<u>(300.00)</u>	<u>4,708.34</u>	<u>(6.37%)</u>

East Texas Municipal Utility District
Schedule I - Profit & Loss Budget vs. Actual
September 2022 through June 2023

	<u>Sep 22</u>	<u>Budget</u>	<u>% of Budget</u>
Employee Expense			
Car Rental	0.00	83.33	0.0%
Conference Fees	0.00	416.67	0.0%
Health Insurance	(578.57)	7,083.33	(8.17%)
Hotels	0.00	583.33	0.0%
Meals	38.87	166.67	23.32%
Membership Fees & Dues	0.00	208.33	0.0%
Mileage Reimbursement	0.00	166.67	0.0%
Per Diem	0.00	333.33	0.0%
Taxi Service	0.00	41.67	0.0%
Uniforms	136.25	1,000.00	13.63%
Total Employee Expense	<u>(403.45)</u>	<u>10,083.33</u>	<u>(4.0%)</u>
Equipment O&M			
Contractors	0.00	1,666.67	0.0%
Inspection & Registration	0.00	166.67	0.0%
Lubricants	0.00	416.67	0.0%
Parts & Supplies	1,842.45	1,666.67	110.55%
Rent and Lease	6,890.25	416.67	1,653.65%
Equipment O&M - Other	0.00	0.00	0.0%
Total Equipment O&M	<u>8,732.70</u>	<u>4,333.35</u>	<u>201.52%</u>
Fleet			
Contractors	0.00	625.00	0.0%
Fuel	1,820.75	3,333.33	54.62%
Inspection & Registration	0.00	166.67	0.0%
Lubricants	0.00	416.67	0.0%
Parts & Supplies	1,211.58	625.00	193.85%
Rent and Lease	2,443.64	2,083.33	117.3%
Total Fleet	<u>5,475.97</u>	<u>7,250.00</u>	<u>75.53%</u>
Ind Pretreatment Ordinance(IPO)			
3rd party Wasterwater Lab	0.00	416.67	0.0%
Consultants	0.00	250.00	0.0%
Equipment	0.00	1,666.67	0.0%
Equipment O&M	0.00	83.33	0.0%
Total Ind Pretreatment Ordinance(IPO)	<u>0.00</u>	<u>2,416.67</u>	<u>0.0%</u>
Laboratory Fees			
3rd Party Water Lab Analysis	72.00	625.00	11.52%
3rd Party WW Lab Analysis	1,343.00	625.00	214.88%
Wastewater Lab Equip	0.00	1,041.67	0.0%
Water Lab Equip	0.00	1,041.67	0.0%
Total Laboratory Fees	<u>1,415.00</u>	<u>3,333.34</u>	<u>42.45%</u>
Legal Fees	29,015.80	20,833.33	139.28%
Liability & Property Insurance	0.00	2,250.00	0.0%

East Texas Municipal Utility District
Schedule I - Profit & Loss Budget vs. Actual
September 2022 through June 2023

	<u>Sep 22</u>	<u>Budget</u>	<u>% of Budget</u>
Office Supplies			
Consumables	0.00	83.33	0.0%
Janitorial Supplies	365.20	166.67	219.12%
Office Supplies	314.15	1,250.00	25.13%
Postage	0.00	500.00	0.0%
Printing Supplies	0.00	250.00	0.0%
Rent and Lease	617.19	550.00	112.22%
Total Office Supplies	<u>1,296.54</u>	<u>2,800.00</u>	<u>46.31%</u>
Payroll Expenses			
Admin Payroll Expense	25,109.63	22,083.33	113.7%
Operator Water Expense	12,031.45	12,916.67	93.15%
Operator WW Expense	11,568.72	12,916.67	89.56%
Payroll Taxes	3,572.86	4,000.00	89.32%
Retirement	6,356.63	5,833.33	108.97%
Temporary Labor	8,608.47	3,000.00	286.95%
Total Payroll Expenses	<u>67,247.76</u>	<u>60,750.00</u>	<u>110.7%</u>
Safety Expense			
Equipment	0.00	1,250.00	0.0%
PPE	781.84	833.33	93.82%
Training	0.00	416.67	0.0%
Total Safety Expense	<u>781.84</u>	<u>2,500.00</u>	<u>31.27%</u>
Sanitation Expense			
Piney Woods Sanitation	22,261.93	20,000.00	111.31%
Sludge Disposal Charge	1,880.25	1,083.33	173.56%
Total Sanitation Expense	<u>24,142.18</u>	<u>21,083.33</u>	<u>114.51%</u>
Security Expenses	424.11	2,083.33	20.36%
TCEQ Fees	0.00	1,666.67	0.0%
Telephone	1,226.06	1,666.67	73.56%
Tools & Materials			
Consumables	1,148.97	833.33	137.88%
Repairs & Maintenance/Materials	40,767.36	7,500.00	543.57%
Small Tools	456.28	833.33	54.75%
Total Tools & Materials	<u>42,372.61</u>	<u>9,166.66</u>	<u>462.25%</u>
Utilities	<u>14,715.75</u>	<u>15,416.67</u>	<u>95.45%</u>
Total Expense	<u>241,030.40</u>	<u>240,701.62</u>	<u>100.14%</u>
Net Ordinary Income	28,815.07	15,398.38	187.13%

East Texas Municipal Utility District
Schedule I - Profit & Loss Budget vs. Actual
September 2022 through June 2023

	<u>Sep 22</u>	<u>Budget</u>	<u>% of Budget</u>
Other Income/Expense			
Other Income			
Gain/Loss on Sale of Asset	0.00	0.00	0.0%
Total Other Income	<u>0.00</u>	<u>0.00</u>	<u>0.0%</u>
Other Expense			
BOA Bank Fee	0.00	0.00	0.0%
Bond issue Costs	0.00	0.00	0.0%
TWDB Origination Fee	0.00	0.00	0.0%
Wilmington Trust Agent Fee	0.00	0.00	0.0%
Total Other Expense	<u>0.00</u>	<u>0.00</u>	<u>0.0%</u>
Net Other Income	<u>0.00</u>	<u>0.00</u>	<u>0.0%</u>
Net Income	<u><u>28,815.07</u></u>	<u><u>15,398.38</u></u>	<u><u>187.13%</u></u>

East Texas Municipal Utility District
Schedule I - Profit & Loss Budget vs. Actual
September 2022 through June 2023

	<u>Oct 22</u>	<u>Budget</u>	<u>% of Budget</u>
Ordinary Income/Expense			
Income			
C.O.R.E. Charges			
Capital Improvement	19,393.82	16,666.67	116.36%
Emergency	9,696.91	8,333.33	116.36%
Operating Reserve	11,636.29	10,000.00	116.36%
Rate Stabilization	9,696.91	8,333.33	116.36%
Total C.O.R.E. Charges	<u>50,423.93</u>	<u>43,333.33</u>	116.36%
Miscellaneous Income			
Fees	18,251.69	625.00	2,920.27%
Investments/Interest Income	110.64	83.33	132.77%
Invoiced Income	0.00	416.67	0.0%
Permit Violations	0.00	1,500.00	0.0%
Property Sale	0.00	833.33	0.0%
Scrap Income	0.00	83.33	0.0%
Total Miscellaneous Income	<u>18,362.33</u>	<u>3,541.66</u>	518.47%
Property Taxes Revenue			
Property Taxes Revenue I & S	439,375.04	37,141.67	1,182.97%
Property Taxes Revenue O & M	109,838.96	6,666.67	1,647.58%
Total Property Taxes Revenue	<u>549,214.00</u>	<u>43,808.34</u>	1,253.68%
Sanitation Revenue	23,463.30	25,833.33	90.83%
Sewer Revenue	63,325.32	66,666.67	94.99%
Water Revenue	62,893.72	72,916.67	86.25%
Total Income	<u>767,682.60</u>	<u>256,100.00</u>	299.76%
Gross Profit	767,682.60	256,100.00	299.76%
Expense			
Accounting			
Accounting - GMP	6,950.00	1,666.67	417.0%
Auditing Fees	0.00	2,916.67	0.0%
Total Accounting	<u>6,950.00</u>	<u>4,583.34</u>	151.64%
Admin Fee			
Administrative Fee	30.00	41.67	71.99%
Appraisal District & Tax Fees	0.00	750.00	0.0%
Bank Charges	10.00	375.00	2.67%
Bond Agent Fee	400.00	104.17	383.99%
Late & Interest Charges	0.00	41.67	0.0%
Property Tax Reimbursement	0.00	0.00	0.0%
Total Admin Fee	<u>440.00</u>	<u>1,312.51</u>	33.52%
Advertising & Public Notices			
Customer Communications	0.00	166.67	0.0%
Legal Notices	0.00	333.33	0.0%
Marketing Materials	0.00	333.33	0.0%
Total Advertising & Public Notices	<u>0.00</u>	<u>833.33</u>	0.0%
Building O&M			
Contractors	7,808.00	833.33	936.96%
Parts & Materials	0.00	166.67	0.0%
Total Building O&M	<u>7,808.00</u>	<u>1,000.00</u>	780.8%
Chemicals			
Miscellaneous	266.00	208.33	127.68%
Wastewater Treatment	5,985.03	1,666.67	359.1%
Water Production	2,690.24	1,208.33	222.64%
Total Chemicals	<u>8,941.27</u>	<u>3,083.33</u>	289.99%

East Texas Municipal Utility District
Schedule I - Profit & Loss Budget vs. Actual
September 2022 through June 2023

	<u>Oct 22</u>	<u>Budget</u>	<u>% of Budget</u>
Computers			
Hardware	1,275.00	1,916.67	66.52%
Internet Expense	395.98	333.33	118.8%
IT Support	0.00	1,500.00	0.0%
Software	1,793.84	1,250.00	143.51%
Total Computers	<u>3,464.82</u>	<u>5,000.00</u>	<u>69.3%</u>
Consultants			
Wastewater Consultants	267.38	3,750.00	7.13%
Wastewater Engineering	0.00	3,750.00	0.0%
Water Consultants	0.00	833.33	0.0%
Water Engineering	761.60	1,250.00	60.93%
Total Consultants	<u>1,028.98</u>	<u>9,583.33</u>	<u>10.74%</u>
Cont. Ed./Training			
Board Members	0.00	416.67	0.0%
Office Personnel	0.00	625.00	0.0%
Operations Personnel	0.00	1,041.67	0.0%
Total Cont. Ed./Training	<u>0.00</u>	<u>2,083.34</u>	<u>0.0%</u>
Contractors			
Wastewater Contractors	3,897.67	3,333.33	116.93%
Water Contractors	0.00	3,333.33	0.0%
Total Contractors	<u>3,897.67</u>	<u>6,666.66</u>	<u>58.47%</u>
Debt Service Interest	357.17	17,547.42	2.04%
Depreciation	17,477.00	16,666.67	104.86%
Director Expenses			
Car Rental	0.00	83.33	0.0%
Conference Fees	0.00	416.67	0.0%
Fees of Office	450.00	3,000.00	15.0%
Hotels	0.00	583.33	0.0%
Membership Fees & Dues	0.00	125.00	0.0%
Mileage Reimbursements	0.00	166.67	0.0%
Per Diem	0.00	166.67	0.0%
Surety Bonds	325.00	125.00	260.0%
Taxi Service	0.00	41.67	0.0%
Total Director Expenses	<u>775.00</u>	<u>4,708.34</u>	<u>16.46%</u>

East Texas Municipal Utility District
Schedule I - Profit & Loss Budget vs. Actual
September 2022 through June 2023

	<u>Oct 22</u>	<u>Budget</u>	<u>% of Budget</u>
Employee Expense			
Car Rental	0.00	83.33	0.0%
Conference Fees	110.00	416.67	26.4%
Health Insurance	4,631.21	7,083.33	65.38%
Hotels	976.79	583.33	167.45%
Meals	109.05	166.67	65.43%
Membership Fees & Dues	948.00	208.33	455.05%
Mileage Reimbursement	758.17	166.67	454.89%
Per Diem	0.00	333.33	0.0%
Taxi Service	0.00	41.67	0.0%
Uniforms	195.00	1,000.00	19.5%
Total Employee Expense	<u>7,728.22</u>	<u>10,083.33</u>	<u>76.64%</u>
Equipment O&M			
Contractors	0.00	1,666.67	0.0%
Inspection & Registration	0.00	166.67	0.0%
Lubricants	0.00	416.67	0.0%
Parts & Supplies	2,316.00	1,666.67	138.96%
Rent and Lease	9,042.53	416.67	2,170.19%
Equipment O&M - Other	0.00	0.00	0.0%
Total Equipment O&M	<u>11,358.53</u>	<u>4,333.35</u>	<u>262.12%</u>
Fleet			
Contractors	462.50	625.00	74.0%
Fuel	2,332.35	3,333.33	69.97%
Inspection & Registration	0.00	166.67	0.0%
Lubricants	418.35	416.67	100.4%
Parts & Supplies	190.38	625.00	30.46%
Rent and Lease	2,443.64	2,083.33	117.3%
Total Fleet	<u>5,847.22</u>	<u>7,250.00</u>	<u>80.65%</u>
Ind Pretreatment Ordinance(IPO)			
3rd party Wasterwater Lab	0.00	416.67	0.0%
Consultants	0.00	250.00	0.0%
Equipment	0.00	1,666.67	0.0%
Equipment O&M	0.00	83.33	0.0%
Total Ind Pretreatment Ordinance(IPO)	<u>0.00</u>	<u>2,416.67</u>	<u>0.0%</u>
Laboratory Fees			
3rd Party Water Lab Analysis	72.00	625.00	11.52%
3rd Party WW Lab Analysis	1,338.00	625.00	214.08%
Wastewater Lab Equip	2,969.76	1,041.67	285.1%
Water Lab Equip	0.00	1,041.67	0.0%
Total Laboratory Fees	<u>4,379.76</u>	<u>3,333.34</u>	<u>131.39%</u>
Legal Fees	5,115.00	20,833.33	24.55%
Liability & Property Insurance	6,443.50	2,250.00	286.38%

East Texas Municipal Utility District
Schedule I - Profit & Loss Budget vs. Actual
September 2022 through June 2023

	<u>Oct 22</u>	<u>Budget</u>	<u>% of Budget</u>
Office Supplies			
Consumables	0.00	83.33	0.0%
Janitorial Supplies	322.52	166.67	193.51%
Office Supplies	884.81	1,250.00	70.79%
Postage	310.50	500.00	62.1%
Printing Supplies	294.90	250.00	117.96%
Rent and Lease	617.19	550.00	112.22%
Total Office Supplies	<u>2,429.92</u>	<u>2,800.00</u>	<u>86.78%</u>
Payroll Expenses			
Admin Payroll Expense	13,451.07	22,083.33	60.91%
Operator Water Expense	9,485.36	12,916.67	73.44%
Operator WW Expense	8,767.67	12,916.67	67.88%
Payroll Taxes	1,913.26	4,000.00	47.83%
Retirement	6,220.76	5,833.33	106.64%
Temporary Labor	8,716.98	3,000.00	290.57%
Total Payroll Expenses	<u>48,555.10</u>	<u>60,750.00</u>	<u>79.93%</u>
Safety Expense			
Equipment	72.00	1,250.00	5.76%
PPE	155.67	833.33	18.68%
Training	0.00	416.67	0.0%
Total Safety Expense	<u>227.67</u>	<u>2,500.00</u>	<u>9.11%</u>
Sanitation Expense			
Piney Woods Sanitation	22,204.76	20,000.00	111.02%
Sludge Disposal Charge	627.85	1,083.33	57.96%
Total Sanitation Expense	<u>22,832.61</u>	<u>21,083.33</u>	<u>108.3%</u>
Security Expenses	610.00	2,083.33	29.28%
TCEQ Fees	7,728.22	1,666.67	463.69%
Telephone	1,243.22	1,666.67	74.59%
Tools & Materials			
Consumables	721.72	833.33	86.61%
Repairs & Maintenance/Materials	7,045.42	7,500.00	93.94%
Small Tools	499.24	833.33	59.91%
Total Tools & Materials	<u>8,266.38</u>	<u>9,166.66</u>	<u>90.18%</u>
Utilities	<u>14,303.03</u>	<u>15,416.67</u>	<u>92.78%</u>
Total Expense	<u>198,208.29</u>	<u>240,701.62</u>	<u>82.35%</u>
Net Ordinary Income	569,474.31	15,398.38	3,698.27%

East Texas Municipal Utility District
Schedule I - Profit & Loss Budget vs. Actual
September 2022 through June 2023

	<u>Oct 22</u>	<u>Budget</u>	<u>% of Budget</u>
Other Income/Expense			
Other Income			
Gain/Loss on Sale of Asset	2,100.00	0.00	100.0%
Total Other Income	<u>2,100.00</u>	<u>0.00</u>	<u>100.0%</u>
Other Expense			
BOA Bank Fee	0.00	0.00	0.0%
Bond issue Costs	0.00	0.00	0.0%
TWDB Origination Fee	0.00	0.00	0.0%
Wilmington Trust Agent Fee	0.00	0.00	0.0%
Total Other Expense	<u>0.00</u>	<u>0.00</u>	<u>0.0%</u>
Net Other Income	<u>2,100.00</u>	<u>0.00</u>	<u>100.0%</u>
Net Income	<u><u>571,574.31</u></u>	<u><u>15,398.38</u></u>	<u><u>3,711.91%</u></u>

East Texas Municipal Utility District
Schedule I - Profit & Loss Budget vs. Actual
September 2022 through June 2023

	Nov 22	Budget	% of Budget
Ordinary Income/Expense			
Income			
C.O.R.E. Charges			
Capital Improvement	17,152.67	16,666.67	102.92%
Emergency	8,576.34	8,333.33	102.92%
Operating Reserve	10,291.60	10,000.00	102.92%
Rate Stabilization	8,576.34	8,333.33	102.92%
Total C.O.R.E. Charges	44,596.95	43,333.33	102.92%
Miscellaneous Income			
Fees	6,842.52	625.00	1,094.8%
Investments/Interest Income	132.05	83.33	158.47%
Invoiced Income	0.00	416.67	0.0%
Permit Violations	0.00	1,500.00	0.0%
Property Sale	0.00	833.33	0.0%
Scrap Income	0.00	83.33	0.0%
Total Miscellaneous Income	6,974.57	3,541.66	196.93%
Property Taxes Revenue			
Property Taxes Revenue I & S	(925.74)	37,141.67	(2.49%)
Property Taxes Revenue O & M	(289.99)	6,666.67	(4.35%)
Total Property Taxes Revenue	(1,215.73)	43,808.34	(2.78%)
Sanitation Revenue	24,990.97	25,833.33	96.74%
Sewer Revenue	71,867.04	66,666.67	107.8%
Water Revenue	32,469.49	72,916.67	44.53%
Total Income	179,683.29	256,100.00	70.16%
Gross Profit	179,683.29	256,100.00	70.16%
Expense			
Accounting			
Accounting - GMP	0.00	1,666.67	0.0%
Auditing Fees	3,500.00	2,916.67	120.0%
Total Accounting	3,500.00	4,583.34	76.36%
Admin Fee			
Administrative Fee	30.00	41.67	71.99%
Appraisal District & Tax Fees	1,036.50	750.00	138.2%
Bank Charges	0.00	375.00	0.0%
Bond Agent Fee	0.00	104.17	0.0%
Late & Interest Charges	(313.49)	41.67	(752.32%)
Property Tax Reimbursement	0.00	0.00	0.0%
Total Admin Fee	753.01	1,312.51	57.37%
Advertising & Public Notices			
Customer Communications	0.00	166.67	0.0%
Legal Notices	0.00	333.33	0.0%
Marketing Materials	0.00	333.33	0.0%
Total Advertising & Public Notices	0.00	833.33	0.0%
Building O&M			
Contractors	0.00	833.33	0.0%
Parts & Materials	3,551.25	166.67	2,130.71%
Total Building O&M	3,551.25	1,000.00	355.13%
Chemicals			
Miscellaneous	0.00	208.33	0.0%
Wastewater Treatment	2,654.85	1,666.67	159.29%
Water Production	3,703.32	1,208.33	306.48%
Total Chemicals	6,358.17	3,083.33	206.21%

East Texas Municipal Utility District
Schedule I - Profit & Loss Budget vs. Actual
September 2022 through June 2023

	<u>Nov 22</u>	<u>Budget</u>	<u>% of Budget</u>
Computers			
Hardware	0.00	1,916.67	0.0%
Internet Expense	393.26	333.33	117.98%
IT Support	0.00	1,500.00	0.0%
Software	1,944.20	1,250.00	155.54%
Total Computers	<u>2,337.46</u>	<u>5,000.00</u>	<u>46.75%</u>
Consultants			
Wastewater Consultants	89.13	3,750.00	2.38%
Wastewater Engineering	980.80	3,750.00	26.16%
Water Consultants	0.00	833.33	0.0%
Water Engineering	980.80	1,250.00	78.46%
Total Consultants	<u>2,050.73</u>	<u>9,583.33</u>	<u>21.4%</u>
Cont. Ed./Training			
Board Members	0.00	416.67	0.0%
Office Personnel	0.00	625.00	0.0%
Operations Personnel	0.00	1,041.67	0.0%
Total Cont. Ed./Training	<u>0.00</u>	<u>2,083.34</u>	<u>0.0%</u>
Contractors			
Wastewater Contractors	0.00	3,333.33	0.0%
Water Contractors	0.00	3,333.33	0.0%
Total Contractors	<u>0.00</u>	<u>6,666.66</u>	<u>0.0%</u>
Debt Service Interest	0.00	17,547.42	0.0%
Depreciation	17,477.00	16,666.67	104.86%
Director Expenses			
Car Rental	0.00	83.33	0.0%
Conference Fees	0.00	416.67	0.0%
Fees of Office	1,050.00	3,000.00	35.0%
Hotels	0.00	583.33	0.0%
Membership Fees & Dues	750.00	125.00	600.0%
Mileage Reimbursements	0.00	166.67	0.0%
Per Diem	0.00	166.67	0.0%
Surety Bonds	0.00	125.00	0.0%
Taxi Service	0.00	41.67	0.0%
Total Director Expenses	<u>1,800.00</u>	<u>4,708.34</u>	<u>38.23%</u>

East Texas Municipal Utility District
Schedule I - Profit & Loss Budget vs. Actual
September 2022 through June 2023

	<u>Nov 22</u>	<u>Budget</u>	<u>% of Budget</u>
Employee Expense			
Car Rental	0.00	83.33	0.0%
Conference Fees	349.00	416.67	83.76%
Health Insurance	3,671.09	7,083.33	51.83%
Hotels	885.16	583.33	151.74%
Meals	375.30	166.67	225.18%
Membership Fees & Dues	0.00	208.33	0.0%
Mileage Reimbursement	0.00	166.67	0.0%
Per Diem	0.00	333.33	0.0%
Taxi Service	8.00	41.67	19.2%
Uniforms	295.00	1,000.00	29.5%
Total Employee Expense	<u>5,583.55</u>	<u>10,083.33</u>	<u>55.37%</u>
Equipment O&M			
Contractors	0.00	1,666.67	0.0%
Inspection & Registration	0.00	166.67	0.0%
Lubricants	0.00	416.67	0.0%
Parts & Supplies	0.00	1,666.67	0.0%
Rent and Lease	9,119.22	416.67	2,188.6%
Equipment O&M - Other	0.00	0.00	0.0%
Total Equipment O&M	<u>9,119.22</u>	<u>4,333.35</u>	<u>210.44%</u>
Fleet			
Contractors	0.00	625.00	0.0%
Fuel	2,052.36	3,333.33	61.57%
Inspection & Registration	0.00	166.67	0.0%
Lubricants	0.00	416.67	0.0%
Parts & Supplies	965.94	625.00	154.55%
Rent and Lease	2,443.64	2,083.33	117.3%
Total Fleet	<u>5,461.94</u>	<u>7,250.00</u>	<u>75.34%</u>
Ind Pretreatment Ordinance(IPO)			
3rd party Wasterwater Lab	0.00	416.67	0.0%
Consultants	0.00	250.00	0.0%
Equipment	0.00	1,666.67	0.0%
Equipment O&M	0.00	83.33	0.0%
Total Ind Pretreatment Ordinance(IPO)	<u>0.00</u>	<u>2,416.67</u>	<u>0.0%</u>
Laboratory Fees			
3rd Party Water Lab Analysis	0.00	625.00	0.0%
3rd Party WW Lab Analysis	0.00	625.00	0.0%
Wastewater Lab Equip	0.00	1,041.67	0.0%
Water Lab Equip	0.00	1,041.67	0.0%
Total Laboratory Fees	<u>0.00</u>	<u>3,333.34</u>	<u>0.0%</u>
Legal Fees	14,021.25	20,833.33	67.3%
Liability & Property Insurance	0.00	2,250.00	0.0%

East Texas Municipal Utility District
Schedule I - Profit & Loss Budget vs. Actual
September 2022 through June 2023

	<u>Nov 22</u>	<u>Budget</u>	<u>% of Budget</u>
Office Supplies			
Consumables	514.44	83.33	617.35%
Janitorial Supplies	322.52	166.67	193.51%
Office Supplies	57.67	1,250.00	4.61%
Postage	826.43	500.00	165.29%
Printing Supplies	40.25	250.00	16.1%
Rent and Lease	481.69	550.00	87.58%
Total Office Supplies	<u>2,243.00</u>	<u>2,800.00</u>	<u>80.11%</u>
Payroll Expenses			
Admin Payroll Expense	13,440.00	22,083.33	60.86%
Operator Water Expense	10,028.32	12,916.67	77.64%
Operator WW Expense	9,705.13	12,916.67	75.14%
Payroll Taxes	2,485.27	4,000.00	62.13%
Retirement	2,245.76	5,833.33	38.5%
Temporary Labor	11,354.42	3,000.00	378.48%
Total Payroll Expenses	<u>49,258.90</u>	<u>60,750.00</u>	<u>81.09%</u>
Safety Expense			
Equipment	266.42	1,250.00	21.31%
PPE	91.40	833.33	10.97%
Training	0.00	416.67	0.0%
Total Safety Expense	<u>357.82</u>	<u>2,500.00</u>	<u>14.31%</u>
Sanitation Expense			
Piney Woods Sanitation	20,739.40	20,000.00	103.7%
Sludge Disposal Charge	0.00	1,083.33	0.0%
Total Sanitation Expense	<u>20,739.40</u>	<u>21,083.33</u>	<u>98.37%</u>
Security Expenses	360.00	2,083.33	17.28%
TCEQ Fees	2,173.15	1,666.67	130.39%
Telephone	1,242.41	1,666.67	74.54%
Tools & Materials			
Consumables	692.55	833.33	83.11%
Repairs & Maintenance/Materials	10,022.11	7,500.00	133.63%
Small Tools	1,812.11	833.33	217.45%
Total Tools & Materials	<u>12,526.77</u>	<u>9,166.66</u>	<u>136.66%</u>
Utilities	<u>13,268.66</u>	<u>15,416.67</u>	<u>86.07%</u>
Total Expense	<u>174,183.69</u>	<u>240,701.62</u>	<u>72.37%</u>
Net Ordinary Income	5,499.60	15,398.38	35.72%

East Texas Municipal Utility District
Schedule I - Profit & Loss Budget vs. Actual
September 2022 through June 2023

	<u>Nov 22</u>	<u>Budget</u>	<u>% of Budget</u>
Other Income/Expense			
Other Income			
Gain/Loss on Sale of Asset	0.00	0.00	0.0%
Total Other Income	<u>0.00</u>	<u>0.00</u>	<u>0.0%</u>
Other Expense			
BOA Bank Fee	0.00	0.00	0.0%
Bond issue Costs	0.00	0.00	0.0%
TWDB Origination Fee	0.00	0.00	0.0%
Wilmington Trust Agent Fee	0.00	0.00	0.0%
Total Other Expense	<u>0.00</u>	<u>0.00</u>	<u>0.0%</u>
Net Other Income	<u>0.00</u>	<u>0.00</u>	<u>0.0%</u>
Net Income	<u><u>5,499.60</u></u>	<u><u>15,398.38</u></u>	<u><u>35.72%</u></u>

East Texas Municipal Utility District
Schedule I - Profit & Loss Budget vs. Actual
September 2022 through June 2023

	Dec 22	Budget	% of Budget
Ordinary Income/Expense			
Income			
C.O.R.E. Charges			
Capital Improvement	12,872.56	16,666.67	77.24%
Emergency	6,436.29	8,333.33	77.24%
Operating Reserve	12,742.15	10,000.00	127.42%
Rate Stabilization	6,436.29	8,333.33	77.24%
Total C.O.R.E. Charges	38,487.29	43,333.33	88.82%
Miscellaneous Income			
Fees	6,953.18	625.00	1,112.51%
Investments/Interest Income	140.23	83.33	168.28%
Invoiced Income	0.00	416.67	0.0%
Permit Violations	0.00	1,500.00	0.0%
Property Sale	0.00	833.33	0.0%
Scrap Income	0.00	83.33	0.0%
Total Miscellaneous Income	7,093.41	3,541.66	200.29%
Property Taxes Revenue			
Property Taxes Revenue I & S	(2,659.84)	37,141.67	(7.16%)
Property Taxes Revenue O & M	(620.66)	6,666.67	(9.31%)
Total Property Taxes Revenue	(3,280.50)	43,808.34	(7.49%)
Sanitation Revenue	23,311.87	25,833.33	90.24%
Sewer Revenue	52,259.96	66,666.67	78.39%
Water Revenue	68,239.60	72,916.67	93.59%
Total Income	186,111.63	256,100.00	72.67%
Gross Profit	186,111.63	256,100.00	72.67%
Expense			
Accounting			
Accounting - GMP	14,500.00	1,666.67	870.0%
Auditing Fees	0.00	2,916.67	0.0%
Total Accounting	14,500.00	4,583.34	316.36%
Admin Fee			
Administrative Fee	30.00	41.67	71.99%
Appraisal District & Tax Fees	1,789.00	750.00	238.53%
Bank Charges	10.00	375.00	2.67%
Bond Agent Fee	0.00	104.17	0.0%
Late & Interest Charges	0.00	41.67	0.0%
Property Tax Reimbursement	0.00	0.00	0.0%
Total Admin Fee	1,829.00	1,312.51	139.35%
Advertising & Public Notices			
Customer Communications	0.00	166.67	0.0%
Legal Notices	865.83	333.33	259.75%
Marketing Materials	0.00	333.33	0.0%
Total Advertising & Public Notices	865.83	833.33	103.9%
Building O&M			
Contractors	87.00	833.33	10.44%
Parts & Materials	30.68	166.67	18.41%
Total Building O&M	117.68	1,000.00	11.77%
Chemicals			
Miscellaneous	0.00	208.33	0.0%
Wastewater Treatment	1,211.19	1,666.67	72.67%
Water Production	129.50	1,208.33	10.72%
Total Chemicals	1,340.69	3,083.33	43.48%

East Texas Municipal Utility District
Schedule I - Profit & Loss Budget vs. Actual
September 2022 through June 2023

	<u>Dec 22</u>	<u>Budget</u>	<u>% of Budget</u>
Computers			
Hardware	0.00	1,916.67	0.0%
Internet Expense	393.24	333.33	117.97%
IT Support	1,220.00	1,500.00	81.33%
Software	1,020.98	1,250.00	81.68%
Total Computers	<u>2,634.22</u>	<u>5,000.00</u>	<u>52.68%</u>
Consultants			
Wastewater Consultants	5,587.75	3,750.00	149.01%
Wastewater Engineering	2,887.74	3,750.00	77.01%
Water Consultants	0.00	833.33	0.0%
Water Engineering	0.00	1,250.00	0.0%
Total Consultants	<u>8,475.49</u>	<u>9,583.33</u>	<u>88.44%</u>
Cont. Ed./Training			
Board Members	0.00	416.67	0.0%
Office Personnel	0.00	625.00	0.0%
Operations Personnel	111.00	1,041.67	10.66%
Total Cont. Ed./Training	<u>111.00</u>	<u>2,083.34</u>	<u>5.33%</u>
Contractors			
Wastewater Contractors	0.00	3,333.33	0.0%
Water Contractors	0.00	3,333.33	0.0%
Total Contractors	<u>0.00</u>	<u>6,666.66</u>	<u>0.0%</u>
Debt Service Interest	0.00	17,547.42	0.0%
Depreciation	17,477.00	16,666.67	104.86%
Director Expenses			
Car Rental	0.00	83.33	0.0%
Conference Fees	0.00	416.67	0.0%
Fees of Office	600.00	3,000.00	20.0%
Hotels	0.00	583.33	0.0%
Membership Fees & Dues	2,500.00	125.00	2,000.0%
Mileage Reimbursements	0.00	166.67	0.0%
Per Diem	0.00	166.67	0.0%
Surety Bonds	250.00	125.00	200.0%
Taxi Service	0.00	41.67	0.0%
Total Director Expenses	<u>3,350.00</u>	<u>4,708.34</u>	<u>71.15%</u>

East Texas Municipal Utility District
Schedule I - Profit & Loss Budget vs. Actual
September 2022 through June 2023

	<u>Dec 22</u>	<u>Budget</u>	<u>% of Budget</u>
Employee Expense			
Car Rental	0.00	83.33	0.0%
Conference Fees	0.00	416.67	0.0%
Health Insurance	3,969.36	7,083.33	56.04%
Hotels	0.00	583.33	0.0%
Meals	414.84	166.67	248.9%
Membership Fees & Dues	0.00	208.33	0.0%
Mileage Reimbursement	0.00	166.67	0.0%
Per Diem	0.00	333.33	0.0%
Taxi Service	0.00	41.67	0.0%
Uniforms	243.75	1,000.00	24.38%
Total Employee Expense	<u>4,627.95</u>	<u>10,083.33</u>	<u>45.9%</u>
Equipment O&M			
Contractors	0.00	1,666.67	0.0%
Inspection & Registration	0.00	166.67	0.0%
Lubricants	2,393.59	416.67	574.46%
Parts & Supplies	133.00	1,666.67	7.98%
Rent and Lease	5,003.07	416.67	1,200.73%
Equipment O&M - Other	0.00	0.00	0.0%
Total Equipment O&M	<u>7,529.66</u>	<u>4,333.35</u>	<u>173.76%</u>
Fleet			
Contractors	14,388.33	625.00	2,302.13%
Fuel	655.25	3,333.33	19.66%
Inspection & Registration	0.00	166.67	0.0%
Lubricants	161.88	416.67	38.85%
Parts & Supplies	705.00	625.00	112.8%
Rent and Lease	2,443.64	2,083.33	117.3%
Total Fleet	<u>18,354.10</u>	<u>7,250.00</u>	<u>253.16%</u>
Ind Pretreatment Ordinance(IPO)			
3rd party Wasterwater Lab	0.00	416.67	0.0%
Consultants	0.00	250.00	0.0%
Equipment	0.00	1,666.67	0.0%
Equipment O&M	0.00	83.33	0.0%
Total Ind Pretreatment Ordinance(IPO)	<u>0.00</u>	<u>2,416.67</u>	<u>0.0%</u>
Laboratory Fees			
3rd Party Water Lab Analysis	72.00	625.00	11.52%
3rd Party WW Lab Analysis	1,424.00	625.00	227.84%
Wastewater Lab Equip	0.00	1,041.67	0.0%
Water Lab Equip	0.00	1,041.67	0.0%
Total Laboratory Fees	<u>1,496.00</u>	<u>3,333.34</u>	<u>44.88%</u>
Legal Fees	6,602.50	20,833.33	31.69%
Liability & Property Insurance	0.00	2,250.00	0.0%

East Texas Municipal Utility District
Schedule I - Profit & Loss Budget vs. Actual
September 2022 through June 2023

	<u>Dec 22</u>	<u>Budget</u>	<u>% of Budget</u>
Office Supplies			
Consumables	142.86	83.33	171.44%
Janitorial Supplies	504.57	166.67	302.74%
Office Supplies	2,789.70	1,250.00	223.18%
Postage	621.00	500.00	124.2%
Printing Supplies	140.68	250.00	56.27%
Rent and Lease	618.62	550.00	112.48%
Total Office Supplies	<u>4,817.43</u>	<u>2,800.00</u>	<u>172.05%</u>
Payroll Expenses			
Admin Payroll Expense	16,805.36	22,083.33	76.1%
Operator Water Expense	11,452.85	12,916.67	88.67%
Operator WW Expense	12,520.64	12,916.67	96.93%
Payroll Taxes	3,053.97	4,000.00	76.35%
Retirement	5,321.66	5,833.33	91.23%
Temporary Labor	7,483.87	3,000.00	249.46%
Total Payroll Expenses	<u>56,638.35</u>	<u>60,750.00</u>	<u>93.23%</u>
Safety Expense			
Equipment	621.35	1,250.00	49.71%
PPE	12.80	833.33	1.54%
Training	0.00	416.67	0.0%
Total Safety Expense	<u>634.15</u>	<u>2,500.00</u>	<u>25.37%</u>
Sanitation Expense			
Piney Woods Sanitation	22,686.03	20,000.00	113.43%
Sludge Disposal Charge	0.00	1,083.33	0.0%
Total Sanitation Expense	<u>22,686.03</u>	<u>21,083.33</u>	<u>107.6%</u>
Security Expenses	360.00	2,083.33	17.28%
TCEQ Fees	0.00	1,666.67	0.0%
Telephone	1,256.91	1,666.67	75.41%
Tools & Materials			
Consumables	2,003.35	833.33	240.4%
Repairs & Maintenance/Materials	4,652.58	7,500.00	62.03%
Small Tools	3,995.46	833.33	479.46%
Total Tools & Materials	<u>10,651.39</u>	<u>9,166.66</u>	<u>116.2%</u>
Utilities	<u>13,865.36</u>	<u>15,416.67</u>	<u>89.94%</u>
Total Expense	<u>200,220.74</u>	<u>240,701.62</u>	<u>83.18%</u>
Net Ordinary Income	(14,109.11)	15,398.38	(91.63%)

East Texas Municipal Utility District
Schedule I - Profit & Loss Budget vs. Actual
September 2022 through June 2023

	<u>Dec 22</u>	<u>Budget</u>	<u>% of Budget</u>
Other Income/Expense			
Other Income			
Gain/Loss on Sale of Asset	0.00	0.00	0.0%
Total Other Income	<u>0.00</u>	<u>0.00</u>	<u>0.0%</u>
Other Expense			
BOA Bank Fee	0.00	0.00	0.0%
Bond issue Costs	0.00	0.00	0.0%
TWDB Origination Fee	0.00	0.00	0.0%
Wilmington Trust Agent Fee	0.00	0.00	0.0%
Total Other Expense	<u>0.00</u>	<u>0.00</u>	<u>0.0%</u>
Net Other Income	0.00	0.00	0.0%
Net Income	<u>(14,109.11)</u>	<u>15,398.38</u>	<u>(91.63%)</u>

East Texas Municipal Utility District
Schedule I - Profit & Loss Budget vs. Actual
September 2022 through June 2023

	<u>Jan 23</u>	<u>Budget</u>	<u>% of Budget</u>
Ordinary Income/Expense			
Income			
C.O.R.E. Charges			
Capital Improvement	14,152.79	16,666.67	84.92%
Emergency	7,076.39	8,333.33	84.92%
Operating Reserve	8,491.67	10,000.00	84.92%
Rate Stabilization	7,076.39	8,333.33	84.92%
Total C.O.R.E. Charges	36,797.24	43,333.33	84.92%
Miscellaneous Income			
Fees	5,294.73	625.00	847.16%
Investments/Interest Income	144.06	83.33	172.88%
Invoiced Income	0.00	416.67	0.0%
Permit Violations	2,500.00	1,500.00	166.67%
Property Sale	0.00	833.33	0.0%
Scrap Income	0.00	83.33	0.0%
Total Miscellaneous Income	7,938.79	3,541.66	224.15%
Property Taxes Revenue			
Property Taxes Revenue I & S	14,336.96	37,141.67	38.6%
Property Taxes Revenue O & M	3,597.18	6,666.67	53.96%
Total Property Taxes Revenue	17,934.14	43,808.34	40.94%
Sanitation Revenue	25,622.32	25,833.33	99.18%
Sewer Revenue	62,763.13	66,666.67	94.15%
Water Revenue	63,493.20	72,916.67	87.08%
Total Income	214,548.82	256,100.00	83.78%
Gross Profit	214,548.82	256,100.00	83.78%
Expense			
Accounting			
Accounting - GMP	14,250.00	1,666.67	855.0%
Auditing Fees	13,000.00	2,916.67	445.71%
Total Accounting	27,250.00	4,583.34	594.55%
Admin Fee			
Administrative Fee	0.00	41.67	0.0%
Appraisal District & Tax Fees	0.00	750.00	0.0%
Bank Charges	75.00	375.00	20.0%
Bond Agent Fee	0.00	104.17	0.0%
Late & Interest Charges	0.00	41.67	0.0%
Property Tax Reimbursement	0.00	0.00	0.0%
Total Admin Fee	75.00	1,312.51	5.71%
Advertising & Public Notices			
Customer Communications	0.00	166.67	0.0%
Legal Notices	950.67	333.33	285.2%
Marketing Materials	0.00	333.33	0.0%
Total Advertising & Public Notices	950.67	833.33	114.08%
Building O&M			
Contractors	0.00	833.33	0.0%
Parts & Materials	0.00	166.67	0.0%
Total Building O&M	0.00	1,000.00	0.0%
Chemicals			
Miscellaneous	0.00	208.33	0.0%
Wastewater Treatment	0.00	1,666.67	0.0%
Water Production	0.00	1,208.33	0.0%
Total Chemicals	0.00	3,083.33	0.0%

East Texas Municipal Utility District
Schedule I - Profit & Loss Budget vs. Actual
September 2022 through June 2023

	<u>Jan 23</u>	<u>Budget</u>	<u>% of Budget</u>
Computers			
Hardware	0.00	1,916.67	0.0%
Internet Expense	393.24	333.33	117.97%
IT Support	1,220.00	1,500.00	81.33%
Software	1,596.29	1,250.00	127.7%
Total Computers	<u>3,209.53</u>	<u>5,000.00</u>	<u>64.19%</u>
Consultants			
Wastewater Consultants	689.13	3,750.00	18.38%
Wastewater Engineering	0.00	3,750.00	0.0%
Water Consultants	600.00	833.33	72.0%
Water Engineering	0.00	1,250.00	0.0%
Total Consultants	<u>1,289.13</u>	<u>9,583.33</u>	<u>13.45%</u>
Cont. Ed./Training			
Board Members	0.00	416.67	0.0%
Office Personnel	0.00	625.00	0.0%
Operations Personnel	0.00	1,041.67	0.0%
Total Cont. Ed./Training	<u>0.00</u>	<u>2,083.34</u>	<u>0.0%</u>
Contractors			
Wastewater Contractors	0.00	3,333.33	0.0%
Water Contractors	2,270.57	3,333.33	68.12%
Total Contractors	<u>2,270.57</u>	<u>6,666.66</u>	<u>34.06%</u>
Debt Service Interest	100,887.00	17,547.42	574.94%
Depreciation	17,477.00	16,666.67	104.86%
Director Expenses			
Car Rental	0.00	83.33	0.0%
Conference Fees	0.00	416.67	0.0%
Fees of Office	450.00	3,000.00	15.0%
Hotels	0.00	583.33	0.0%
Membership Fees & Dues	0.00	125.00	0.0%
Mileage Reimbursements	0.00	166.67	0.0%
Per Diem	0.00	166.67	0.0%
Surety Bonds	0.00	125.00	0.0%
Taxi Service	0.00	41.67	0.0%
Total Director Expenses	<u>450.00</u>	<u>4,708.34</u>	<u>9.56%</u>

East Texas Municipal Utility District
Schedule I - Profit & Loss Budget vs. Actual
September 2022 through June 2023

	<u>Jan 23</u>	<u>Budget</u>	<u>% of Budget</u>
Employee Expense			
Car Rental	0.00	83.33	0.0%
Conference Fees	0.00	416.67	0.0%
Health Insurance	4,092.11	7,083.33	57.77%
Hotels	907.20	583.33	155.52%
Meals	251.93	166.67	151.16%
Membership Fees & Dues	0.00	208.33	0.0%
Mileage Reimbursement	0.00	166.67	0.0%
Per Diem	0.00	333.33	0.0%
Taxi Service	0.00	41.67	0.0%
Uniforms	195.00	1,000.00	19.5%
Total Employee Expense	<u>5,446.24</u>	<u>10,083.33</u>	<u>54.01%</u>
Equipment O&M			
Contractors	0.00	1,666.67	0.0%
Inspection & Registration	0.00	166.67	0.0%
Lubricants	0.00	416.67	0.0%
Parts & Supplies	756.52	1,666.67	45.39%
Rent and Lease	7,779.93	416.67	1,867.17%
Equipment O&M - Other	0.00	0.00	0.0%
Total Equipment O&M	<u>8,536.45</u>	<u>4,333.35</u>	<u>196.99%</u>
Fleet			
Contractors	0.00	625.00	0.0%
Fuel	4,028.36	3,333.33	120.85%
Inspection & Registration	7.50	166.67	4.5%
Lubricants	0.00	416.67	0.0%
Parts & Supplies	1,486.44	625.00	237.83%
Rent and Lease	2,506.38	2,083.33	120.31%
Total Fleet	<u>8,028.68</u>	<u>7,250.00</u>	<u>110.74%</u>
Ind Pretreatment Ordinance(IPO)			
3rd party Wasterwater Lab	0.00	416.67	0.0%
Consultants	0.00	250.00	0.0%
Equipment	0.00	1,666.67	0.0%
Equipment O&M	0.00	83.33	0.0%
Total Ind Pretreatment Ordinance(IPO)	<u>0.00</u>	<u>2,416.67</u>	<u>0.0%</u>
Laboratory Fees			
3rd Party Water Lab Analysis	72.00	625.00	11.52%
3rd Party WW Lab Analysis	1,280.00	625.00	204.8%
Wastewater Lab Equip	120.52	1,041.67	11.57%
Water Lab Equip	0.00	1,041.67	0.0%
Total Laboratory Fees	<u>1,472.52</u>	<u>3,333.34</u>	<u>44.18%</u>
Legal Fees	716.25	20,833.33	3.44%
Liability & Property Insurance	6,076.50	2,250.00	270.07%

East Texas Municipal Utility District
Schedule I - Profit & Loss Budget vs. Actual
September 2022 through June 2023

	<u>Jan 23</u>	<u>Budget</u>	<u>% of Budget</u>
Office Supplies			
Consumables	41.55	83.33	49.86%
Janitorial Supplies	322.52	166.67	193.51%
Office Supplies	52.91	1,250.00	4.23%
Postage	828.00	500.00	165.6%
Printing Supplies	86.29	250.00	34.52%
Rent and Lease	406.15	550.00	73.85%
Total Office Supplies	<u>1,737.42</u>	<u>2,800.00</u>	<u>62.05%</u>
Payroll Expenses			
Admin Payroll Expense	13,440.00	22,083.33	60.86%
Operator Water Expense	8,968.63	12,916.67	69.44%
Operator WW Expense	9,102.38	12,916.67	70.47%
Payroll Taxes	2,389.59	4,000.00	59.74%
Retirement	4,219.03	5,833.33	72.33%
Temporary Labor	2,354.80	3,000.00	78.49%
Total Payroll Expenses	<u>40,474.43</u>	<u>60,750.00</u>	<u>66.63%</u>
Safety Expense			
Equipment	0.00	1,250.00	0.0%
PPE	60.00	833.33	7.2%
Training	0.00	416.67	0.0%
Total Safety Expense	<u>60.00</u>	<u>2,500.00</u>	<u>2.4%</u>
Sanitation Expense			
Piney Woods Sanitation	4,243.99	20,000.00	21.22%
Sludge Disposal Charge	1,921.64	1,083.33	177.38%
Total Sanitation Expense	<u>6,165.63</u>	<u>21,083.33</u>	<u>29.24%</u>
Security Expenses	360.00	2,083.33	17.28%
TCEQ Fees	0.00	1,666.67	0.0%
Telephone	1,269.44	1,666.67	76.17%
Tools & Materials			
Consumables	488.15	833.33	58.58%
Repairs & Maintenance/Materials	1,070.20	7,500.00	14.27%
Small Tools	382.01	833.33	45.84%
Total Tools & Materials	<u>1,940.36</u>	<u>9,166.66</u>	<u>21.17%</u>
Utilities	<u>14,054.08</u>	<u>15,416.67</u>	<u>91.16%</u>
Total Expense	<u>250,196.90</u>	<u>240,701.62</u>	<u>103.95%</u>
Net Ordinary Income	(35,648.08)	15,398.38	(231.51%)

East Texas Municipal Utility District
Schedule I - Profit & Loss Budget vs. Actual
September 2022 through June 2023

	<u>Jan 23</u>	<u>Budget</u>	<u>% of Budget</u>
Other Income/Expense			
Other Income			
Gain/Loss on Sale of Asset	0.00	0.00	0.0%
Total Other Income	<u>0.00</u>	<u>0.00</u>	<u>0.0%</u>
Other Expense			
BOA Bank Fee	0.00	0.00	0.0%
Bond issue Costs	0.00	0.00	0.0%
TWDB Origination Fee	0.00	0.00	0.0%
Wilmington Trust Agent Fee	0.00	0.00	0.0%
Total Other Expense	<u>0.00</u>	<u>0.00</u>	<u>0.0%</u>
Net Other Income	<u>0.00</u>	<u>0.00</u>	<u>0.0%</u>
Net Income	<u>(35,648.08)</u>	<u>15,398.38</u>	<u>(231.51%)</u>

East Texas Municipal Utility District
Schedule I - Profit & Loss Budget vs. Actual
September 2022 through June 2023

	Feb 23	Budget	% of Budget
Ordinary Income/Expense			
Income			
C.O.R.E. Charges			
Capital Improvement	11,694.58	16,666.67	70.17%
Emergency	5,847.28	8,333.33	70.17%
Operating Reserve	7,016.74	10,000.00	70.17%
Rate Stabilization	5,847.28	8,333.33	70.17%
Total C.O.R.E. Charges	30,405.88	43,333.33	70.17%
Miscellaneous Income			
Fees	7,378.11	625.00	1,180.5%
Investments/Interest Income	133.27	83.33	159.93%
Invoiced Income	0.00	416.67	0.0%
Permit Violations	0.00	1,500.00	0.0%
Property Sale	0.00	833.33	0.0%
Scrap Income	0.00	83.33	0.0%
Total Miscellaneous Income	7,511.38	3,541.66	212.09%
Property Taxes Revenue			
Property Taxes Revenue I & S	0.00	37,141.67	0.0%
Property Taxes Revenue O & M	0.00	6,666.67	0.0%
Total Property Taxes Revenue	0.00	43,808.34	0.0%
Sanitation Revenue	22,841.83	25,833.33	88.42%
Sewer Revenue	53,613.57	66,666.67	80.42%
Water Revenue	22,327.61	72,916.67	30.62%
Total Income	136,700.27	256,100.00	53.38%
Gross Profit	136,700.27	256,100.00	53.38%
Expense			
Accounting			
Accounting - GMP	0.00	1,666.67	0.0%
Auditing Fees	0.00	2,916.67	0.0%
Total Accounting	0.00	4,583.34	0.0%
Admin Fee			
Administrative Fee	0.00	41.67	0.0%
Appraisal District & Tax Fees	0.00	750.00	0.0%
Bank Charges	65.00	375.00	17.33%
Bond Agent Fee	0.00	104.17	0.0%
Late & Interest Charges	0.00	41.67	0.0%
Property Tax Reimbursement	0.00	0.00	0.0%
Total Admin Fee	65.00	1,312.51	4.95%
Advertising & Public Notices			
Customer Communications	0.00	166.67	0.0%
Legal Notices	0.00	333.33	0.0%
Marketing Materials	0.00	333.33	0.0%
Total Advertising & Public Notices	0.00	833.33	0.0%
Building O&M			
Contractors	0.00	833.33	0.0%
Parts & Materials	0.00	166.67	0.0%
Total Building O&M	0.00	1,000.00	0.0%
Chemicals			
Miscellaneous	0.00	208.33	0.0%
Wastewater Treatment	4,199.99	1,666.67	252.0%
Water Production	2,528.53	1,208.33	209.26%
Total Chemicals	6,728.52	3,083.33	218.22%

East Texas Municipal Utility District
Schedule I - Profit & Loss Budget vs. Actual
September 2022 through June 2023

	Feb 23	Budget	% of Budget
Computers			
Hardware	0.00	1,916.67	0.0%
Internet Expense	395.44	333.33	118.63%
IT Support	1,220.00	1,500.00	81.33%
Software	16,327.21	1,250.00	1,306.18%
Total Computers	17,942.65	5,000.00	358.85%
Consultants			
Wastewater Consultants	1,147.55	3,750.00	30.6%
Wastewater Engineering	1,453.44	3,750.00	38.76%
Water Consultants	485.72	833.33	58.29%
Water Engineering	1,453.44	1,250.00	116.28%
Total Consultants	4,540.15	9,583.33	47.38%
Cont. Ed./Training			
Board Members	0.00	416.67	0.0%
Office Personnel	0.00	625.00	0.0%
Operations Personnel	0.00	1,041.67	0.0%
Total Cont. Ed./Training	0.00	2,083.34	0.0%
Contractors			
Wastewater Contractors	8,352.43	3,333.33	250.57%
Water Contractors	0.00	3,333.33	0.0%
Total Contractors	8,352.43	6,666.66	125.29%
Debt Service Interest	0.00	17,547.42	0.0%
Depreciation	17,477.00	16,666.67	104.86%
Director Expenses			
Car Rental	0.00	83.33	0.0%
Conference Fees	0.00	416.67	0.0%
Fees of Office	1,050.00	3,000.00	35.0%
Hotels	0.00	583.33	0.0%
Membership Fees & Dues	1,837.50	125.00	1,470.0%
Mileage Reimbursements	0.00	166.67	0.0%
Per Diem	0.00	166.67	0.0%
Surety Bonds	0.00	125.00	0.0%
Taxi Service	0.00	41.67	0.0%
Total Director Expenses	2,887.50	4,708.34	61.33%

East Texas Municipal Utility District
Schedule I - Profit & Loss Budget vs. Actual
September 2022 through June 2023

	Feb 23	Budget	% of Budget
Employee Expense			
Car Rental	0.00	83.33	0.0%
Conference Fees	0.00	416.67	0.0%
Health Insurance	4,112.75	7,083.33	58.06%
Hotels	0.00	583.33	0.0%
Meals	0.00	166.67	0.0%
Membership Fees & Dues	0.00	208.33	0.0%
Mileage Reimbursement	0.00	166.67	0.0%
Per Diem	0.00	333.33	0.0%
Taxi Service	4.00	41.67	9.6%
Uniforms	97.50	1,000.00	9.75%
Total Employee Expense	4,214.25	10,083.33	41.79%
Equipment O&M			
Contractors	5,371.00	1,666.67	322.26%
Inspection & Registration	0.00	166.67	0.0%
Lubricants	0.00	416.67	0.0%
Parts & Supplies	811.97	1,666.67	48.72%
Rent and Lease	4,482.18	416.67	1,075.72%
Equipment O&M - Other	90.26	0.00	100.0%
Total Equipment O&M	10,755.41	4,333.35	248.2%
Fleet			
Contractors	994.64	625.00	159.14%
Fuel	3,217.53	3,333.33	96.53%
Inspection & Registration	22.00	166.67	13.2%
Lubricants	0.00	416.67	0.0%
Parts & Supplies	1,276.32	625.00	204.21%
Rent and Lease	2,209.62	2,083.33	106.06%
Total Fleet	7,720.11	7,250.00	106.48%
Ind Pretreatment Ordinance(IPO)			
3rd party Wasterwater Lab	0.00	416.67	0.0%
Consultants	0.00	250.00	0.0%
Equipment	0.00	1,666.67	0.0%
Equipment O&M	0.00	83.33	0.0%
Total Ind Pretreatment Ordinance(IPO)	0.00	2,416.67	0.0%
Laboratory Fees			
3rd Party Water Lab Analysis	0.00	625.00	0.0%
3rd Party WW Lab Analysis	0.00	625.00	0.0%
Wastewater Lab Equip	140.59	1,041.67	13.5%
Water Lab Equip	0.00	1,041.67	0.0%
Total Laboratory Fees	140.59	3,333.34	4.22%
Legal Fees	1,975.00	20,833.33	9.48%
Liability & Property Insurance	1,861.00	2,250.00	82.71%

East Texas Municipal Utility District
Schedule I - Profit & Loss Budget vs. Actual
September 2022 through June 2023

	<u>Feb 23</u>	<u>Budget</u>	<u>% of Budget</u>
Office Supplies			
Consumables	178.69	83.33	214.44%
Janitorial Supplies	173.24	166.67	103.94%
Office Supplies	359.97	1,250.00	28.8%
Postage	828.00	500.00	165.6%
Printing Supplies	416.32	250.00	166.53%
Rent and Lease	425.80	550.00	77.42%
Total Office Supplies	<u>2,382.02</u>	<u>2,800.00</u>	<u>85.07%</u>
Payroll Expenses			
Admin Payroll Expense	12,798.06	22,083.33	57.95%
Operator Water Expense	8,947.91	12,916.67	69.27%
Operator WW Expense	8,907.71	12,916.67	68.96%
Payroll Taxes	2,316.00	4,000.00	57.9%
Retirement	4,775.23	5,833.33	81.86%
Temporary Labor	1,309.35	3,000.00	43.65%
Total Payroll Expenses	<u>39,054.26</u>	<u>60,750.00</u>	<u>64.29%</u>
Safety Expense			
Equipment	0.00	1,250.00	0.0%
PPE	115.80	833.33	13.9%
Training	0.00	416.67	0.0%
Total Safety Expense	<u>115.80</u>	<u>2,500.00</u>	<u>4.63%</u>
Sanitation Expense			
Piney Woods Sanitation	22,772.39	20,000.00	113.86%
Sludge Disposal Charge	1,354.30	1,083.33	125.01%
Total Sanitation Expense	<u>24,126.69</u>	<u>21,083.33</u>	<u>114.44%</u>
Security Expenses	360.00	2,083.33	17.28%
TCEQ Fees	9,401.30	1,666.67	564.08%
Telephone	284.67	1,666.67	17.08%
Tools & Materials			
Consumables	348.27	833.33	41.79%
Repairs & Maintenance/Materials	7,155.22	7,500.00	95.4%
Small Tools	197.86	833.33	23.74%
Total Tools & Materials	<u>7,701.35</u>	<u>9,166.66</u>	<u>84.02%</u>
Utilities	<u>12,734.27</u>	<u>15,416.67</u>	<u>82.6%</u>
Total Expense	<u>180,819.97</u>	<u>240,701.62</u>	<u>75.12%</u>
Net Ordinary Income	(44,119.70)	15,398.38	(286.52%)

East Texas Municipal Utility District
Schedule I - Profit & Loss Budget vs. Actual
September 2022 through June 2023

	<u>Feb 23</u>	<u>Budget</u>	<u>% of Budget</u>
Other Income/Expense			
Other Income			
Gain/Loss on Sale of Asset	0.00	0.00	0.0%
Total Other Income	<u>0.00</u>	<u>0.00</u>	<u>0.0%</u>
Other Expense			
BOA Bank Fee	1,966.00	0.00	100.0%
Bond issue Costs	82,920.00	0.00	100.0%
TWDB Origination Fee	29,333.00	0.00	100.0%
Wilmington Trust Agent Fee	2,200.00	0.00	100.0%
Total Other Expense	<u>116,419.00</u>	<u>0.00</u>	<u>100.0%</u>
Net Other Income	<u>(116,419.00)</u>	<u>0.00</u>	<u>100.0%</u>
Net Income	<u><u>(160,538.70)</u></u>	<u><u>15,398.38</u></u>	<u><u>(1,042.57%)</u></u>

East Texas Municipal Utility District
Schedule I - Profit & Loss Budget vs. Actual
September 2022 through June 2023

	<u>Mar 23</u>	<u>Budget</u>	<u>% of Budget</u>
Ordinary Income/Expense			
Income			
C.O.R.E. Charges			
Capital Improvement	12,239.99	16,666.67	73.44%
Emergency	6,120.00	8,333.33	73.44%
Operating Reserve	7,344.00	10,000.00	73.44%
Rate Stabilization	6,120.00	8,333.33	73.44%
Total C.O.R.E. Charges	<u>31,823.99</u>	<u>43,333.33</u>	73.44%
Miscellaneous Income			
Fees	1,027.89	625.00	164.46%
Investments/Interest Income	146.13	83.33	175.36%
Invoiced Income	0.00	416.67	0.0%
Permit Violations	0.00	1,500.00	0.0%
Property Sale	0.00	833.33	0.0%
Scrap Income	0.00	83.33	0.0%
Total Miscellaneous Income	<u>1,174.02</u>	<u>3,541.66</u>	33.15%
Property Taxes Revenue			
Property Taxes Revenue I & S	0.00	37,141.67	0.0%
Property Taxes Revenue O & M	0.00	6,666.67	0.0%
Total Property Taxes Revenue	<u>0.00</u>	<u>43,808.34</u>	0.0%
Sanitation Revenue	22,640.98	25,833.33	87.64%
Sewer Revenue	51,800.14	66,666.67	77.7%
Water Revenue	54,385.47	72,916.67	74.59%
Total Income	<u>161,824.60</u>	<u>256,100.00</u>	63.19%
Gross Profit	161,824.60	256,100.00	63.19%
Expense			
Accounting			
Accounting - GMP	0.00	1,666.67	0.0%
Auditing Fees	0.00	2,916.67	0.0%
Total Accounting	<u>0.00</u>	<u>4,583.34</u>	0.0%
Admin Fee			
Administrative Fee	30.00	41.67	71.99%
Appraisal District & Tax Fees	0.00	750.00	0.0%
Bank Charges	15.00	375.00	4.0%
Bond Agent Fee	0.00	104.17	0.0%
Late & Interest Charges	0.00	41.67	0.0%
Property Tax Reimbursement	121,561.60	0.00	100.0%
Total Admin Fee	<u>121,606.60</u>	<u>1,312.51</u>	9,265.19%
Advertising & Public Notices			
Customer Communications	0.00	166.67	0.0%
Legal Notices	0.00	333.33	0.0%
Marketing Materials	0.00	333.33	0.0%
Total Advertising & Public Notices	<u>0.00</u>	<u>833.33</u>	0.0%
Building O&M			
Contractors	0.00	833.33	0.0%
Parts & Materials	0.00	166.67	0.0%
Total Building O&M	<u>0.00</u>	<u>1,000.00</u>	0.0%
Chemicals			
Miscellaneous	0.00	208.33	0.0%
Wastewater Treatment	0.00	1,666.67	0.0%
Water Production	0.00	1,208.33	0.0%
Total Chemicals	<u>0.00</u>	<u>3,083.33</u>	0.0%

East Texas Municipal Utility District
Schedule I - Profit & Loss Budget vs. Actual
September 2022 through June 2023

	<u>Mar 23</u>	<u>Budget</u>	<u>% of Budget</u>
Computers			
Hardware	0.00	1,916.67	0.0%
Internet Expense	395.44	333.33	118.63%
IT Support	999.00	1,500.00	66.6%
Software	1,365.98	1,250.00	109.28%
Total Computers	<u>2,760.42</u>	<u>5,000.00</u>	<u>55.21%</u>
Consultants			
Wastewater Consultants	0.00	3,750.00	0.0%
Wastewater Engineering	0.00	3,750.00	0.0%
Water Consultants	0.00	833.33	0.0%
Water Engineering	0.00	1,250.00	0.0%
Total Consultants	<u>0.00</u>	<u>9,583.33</u>	<u>0.0%</u>
Cont. Ed./Training			
Board Members	0.00	416.67	0.0%
Office Personnel	1,531.00	625.00	244.96%
Operations Personnel	0.00	1,041.67	0.0%
Total Cont. Ed./Training	<u>1,531.00</u>	<u>2,083.34</u>	<u>73.49%</u>
Contractors			
Wastewater Contractors	0.00	3,333.33	0.0%
Water Contractors	0.00	3,333.33	0.0%
Total Contractors	<u>0.00</u>	<u>6,666.66</u>	<u>0.0%</u>
Debt Service Interest	0.00	17,547.42	0.0%
Depreciation	17,477.00	16,666.67	104.86%
Director Expenses			
Car Rental	0.00	83.33	0.0%
Conference Fees	0.00	416.67	0.0%
Fees of Office	0.00	3,000.00	0.0%
Hotels	0.00	583.33	0.0%
Membership Fees & Dues	0.00	125.00	0.0%
Mileage Reimbursements	0.00	166.67	0.0%
Per Diem	160.00	166.67	96.0%
Surety Bonds	0.00	125.00	0.0%
Taxi Service	0.00	41.67	0.0%
Total Director Expenses	<u>160.00</u>	<u>4,708.34</u>	<u>3.4%</u>

East Texas Municipal Utility District
Schedule I - Profit & Loss Budget vs. Actual
September 2022 through June 2023

	<u>Mar 23</u>	<u>Budget</u>	<u>% of Budget</u>
Employee Expense			
Car Rental	0.00	83.33	0.0%
Conference Fees	0.00	416.67	0.0%
Health Insurance	4,050.94	7,083.33	57.19%
Hotels	274.96	583.33	47.14%
Meals	147.79	166.67	88.67%
Membership Fees & Dues	488.93	208.33	234.69%
Mileage Reimbursement	0.00	166.67	0.0%
Per Diem	224.00	333.33	67.2%
Taxi Service	0.00	41.67	0.0%
Uniforms	0.00	1,000.00	0.0%
Total Employee Expense	<u>5,186.62</u>	<u>10,083.33</u>	<u>51.44%</u>
Equipment O&M			
Contractors	0.00	1,666.67	0.0%
Inspection & Registration	0.00	166.67	0.0%
Lubricants	0.00	416.67	0.0%
Parts & Supplies	0.00	1,666.67	0.0%
Rent and Lease	0.00	416.67	0.0%
Equipment O&M - Other	0.00	0.00	0.0%
Total Equipment O&M	<u>0.00</u>	<u>4,333.35</u>	<u>0.0%</u>
Fleet			
Contractors	0.00	625.00	0.0%
Fuel	0.00	3,333.33	0.0%
Inspection & Registration	0.00	166.67	0.0%
Lubricants	0.00	416.67	0.0%
Parts & Supplies	0.00	625.00	0.0%
Rent and Lease	2,358.00	2,083.33	113.18%
Total Fleet	<u>2,358.00</u>	<u>7,250.00</u>	<u>32.52%</u>
Ind Pretreatment Ordinance(IPO)			
3rd party Wasterwater Lab	0.00	416.67	0.0%
Consultants	0.00	250.00	0.0%
Equipment	0.00	1,666.67	0.0%
Equipment O&M	0.00	83.33	0.0%
Total Ind Pretreatment Ordinance(IPO)	<u>0.00</u>	<u>2,416.67</u>	<u>0.0%</u>
Laboratory Fees			
3rd Party Water Lab Analysis	0.00	625.00	0.0%
3rd Party WW Lab Analysis	0.00	625.00	0.0%
Wastewater Lab Equip	0.00	1,041.67	0.0%
Water Lab Equip	0.00	1,041.67	0.0%
Total Laboratory Fees	<u>0.00</u>	<u>3,333.34</u>	<u>0.0%</u>
Legal Fees	0.00	20,833.33	0.0%
Liability & Property Insurance	0.00	2,250.00	0.0%

East Texas Municipal Utility District
Schedule I - Profit & Loss Budget vs. Actual
September 2022 through June 2023

	<u>Mar 23</u>	<u>Budget</u>	<u>% of Budget</u>
Office Supplies			
Consumables	69.10	83.33	82.92%
Janitorial Supplies	0.00	166.67	0.0%
Office Supplies	0.00	1,250.00	0.0%
Postage	0.00	500.00	0.0%
Printing Supplies	0.00	250.00	0.0%
Rent and Lease	148.00	550.00	26.91%
Total Office Supplies	<u>217.10</u>	<u>2,800.00</u>	<u>7.75%</u>
Payroll Expenses			
Admin Payroll Expense	15,163.29	22,083.33	68.66%
Operator Water Expense	11,229.72	12,916.67	86.94%
Operator WW Expense	10,694.65	12,916.67	82.8%
Payroll Taxes	2,778.32	4,000.00	69.46%
Retirement	5,454.29	5,833.33	93.5%
Temporary Labor	0.00	3,000.00	0.0%
Total Payroll Expenses	<u>45,320.27</u>	<u>60,750.00</u>	<u>74.6%</u>
Safety Expense			
Equipment	0.00	1,250.00	0.0%
PPE	0.00	833.33	0.0%
Training	0.00	416.67	0.0%
Total Safety Expense	<u>0.00</u>	<u>2,500.00</u>	<u>0.0%</u>
Sanitation Expense			
Piney Woods Sanitation	0.00	20,000.00	0.0%
Sludge Disposal Charge	0.00	1,083.33	0.0%
Total Sanitation Expense	<u>0.00</u>	<u>21,083.33</u>	<u>0.0%</u>
Security Expenses	0.00	2,083.33	0.0%
TCEQ Fees	0.00	1,666.67	0.0%
Telephone	984.80	1,666.67	59.09%
Tools & Materials			
Consumables	0.00	833.33	0.0%
Repairs & Maintenance/Materials	0.00	7,500.00	0.0%
Small Tools	0.00	833.33	0.0%
Total Tools & Materials	<u>0.00</u>	<u>9,166.66</u>	<u>0.0%</u>
Utilities	<u>13,691.68</u>	<u>15,416.67</u>	<u>88.81%</u>
Total Expense	<u>211,293.49</u>	<u>240,701.62</u>	<u>87.78%</u>
Net Ordinary Income	(49,468.89)	15,398.38	(321.26%)

East Texas Municipal Utility District
Schedule I - Profit & Loss Budget vs. Actual
September 2022 through June 2023

	<u>Mar 23</u>	<u>Budget</u>	<u>% of Budget</u>
Other Income/Expense			
Other Income			
Gain/Loss on Sale of Asset	0.00	0.00	0.0%
Total Other Income	<u>0.00</u>	<u>0.00</u>	<u>0.0%</u>
Other Expense			
BOA Bank Fee	0.00	0.00	0.0%
Bond issue Costs	0.00	0.00	0.0%
TWDB Origination Fee	0.00	0.00	0.0%
Wilmington Trust Agent Fee	0.00	0.00	0.0%
Total Other Expense	<u>0.00</u>	<u>0.00</u>	<u>0.0%</u>
Net Other Income	0.00	0.00	0.0%
Net Income	<u>(49,468.89)</u>	<u>15,398.38</u>	<u>(321.26%)</u>

East Texas Municipal Utility District
Schedule I - Profit & Loss Budget vs. Actual
September 2022 through June 2023

	<u>Apr 23</u>	<u>Budget</u>	<u>% of Budget</u>
Ordinary Income/Expense			
Income			
C.O.R.E. Charges			
Capital Improvement	22,571.02	16,666.67	135.43%
Emergency	11,285.51	8,333.33	135.43%
Operating Reserve	13,542.61	10,000.00	135.43%
Rate Stabilization	11,285.51	8,333.33	135.43%
Total C.O.R.E. Charges	<u>58,684.65</u>	<u>43,333.33</u>	135.43%
Miscellaneous Income			
Fees	819.38	625.00	131.1%
Investments/Interest Income	158.82	83.33	190.59%
Invoiced Income	0.00	416.67	0.0%
Permit Violations	0.00	1,500.00	0.0%
Property Sale	0.00	833.33	0.0%
Scrap Income	0.00	83.33	0.0%
Total Miscellaneous Income	<u>978.20</u>	<u>3,541.66</u>	27.62%
Property Taxes Revenue			
Property Taxes Revenue I & S	0.00	37,141.67	0.0%
Property Taxes Revenue O & M	0.00	6,666.67	0.0%
Total Property Taxes Revenue	<u>0.00</u>	<u>43,808.34</u>	0.0%
Sanitation Revenue	39,420.81	25,833.33	152.6%
Sewer Revenue	69,488.68	66,666.67	104.23%
Water Revenue	93,733.48	72,916.67	128.55%
Total Income	<u>262,305.82</u>	<u>256,100.00</u>	102.42%
Gross Profit	262,305.82	256,100.00	102.42%
Expense			
Accounting			
Accounting - GMP	10,500.00	1,666.67	630.0%
Auditing Fees	20,397.02	2,916.67	699.33%
Total Accounting	<u>30,897.02</u>	<u>4,583.34</u>	674.12%
Admin Fee			
Administrative Fee	279.00	41.67	669.55%
Appraisal District & Tax Fees	0.00	750.00	0.0%
Bank Charges	45.00	375.00	12.0%
Bond Agent Fee	0.00	104.17	0.0%
Late & Interest Charges	0.00	41.67	0.0%
Property Tax Reimbursement	0.00	0.00	0.0%
Total Admin Fee	<u>324.00</u>	<u>1,312.51</u>	24.69%
Advertising & Public Notices			
Customer Communications	0.00	166.67	0.0%
Legal Notices	835.50	333.33	250.65%
Marketing Materials	0.00	333.33	0.0%
Total Advertising & Public Notices	<u>835.50</u>	<u>833.33</u>	100.26%
Building O&M			
Contractors	87.00	833.33	10.44%
Parts & Materials	0.00	166.67	0.0%
Total Building O&M	<u>87.00</u>	<u>1,000.00</u>	8.7%
Chemicals			
Miscellaneous	0.00	208.33	0.0%
Wastewater Treatment	6,500.26	1,666.67	390.02%
Water Production	7,647.55	1,208.33	632.9%
Total Chemicals	<u>14,147.81</u>	<u>3,083.33</u>	458.85%

East Texas Municipal Utility District
Schedule I - Profit & Loss Budget vs. Actual
September 2022 through June 2023

	<u>Apr 23</u>	<u>Budget</u>	<u>% of Budget</u>
Computers			
Hardware	0.00	1,916.67	0.0%
Internet Expense	395.44	333.33	118.63%
IT Support	120.00	1,500.00	8.0%
Software	3,698.82	1,250.00	295.91%
Total Computers	<u>4,214.26</u>	<u>5,000.00</u>	<u>84.29%</u>
Consultants			
Wastewater Consultants	575.76	3,750.00	15.35%
Wastewater Engineering	0.00	3,750.00	0.0%
Water Consultants	2,995.44	833.33	359.45%
Water Engineering	0.00	1,250.00	0.0%
Total Consultants	<u>3,571.20</u>	<u>9,583.33</u>	<u>37.27%</u>
Cont. Ed./Training			
Board Members	0.00	416.67	0.0%
Office Personnel	34.18	625.00	5.47%
Operations Personnel	960.50	1,041.67	92.21%
Total Cont. Ed./Training	<u>994.68</u>	<u>2,083.34</u>	<u>47.74%</u>
Contractors			
Wastewater Contractors	2,200.00	3,333.33	66.0%
Water Contractors	4,400.00	3,333.33	132.0%
Total Contractors	<u>6,600.00</u>	<u>6,666.66</u>	<u>99.0%</u>
Debt Service Interest	0.00	17,547.42	0.0%
Depreciation	17,477.00	16,666.67	104.86%
Director Expenses			
Car Rental	0.00	83.33	0.0%
Conference Fees	0.00	416.67	0.0%
Fees of Office	600.00	3,000.00	20.0%
Hotels	0.00	583.33	0.0%
Membership Fees & Dues	0.00	125.00	0.0%
Mileage Reimbursements	463.74	166.67	278.24%
Per Diem	160.00	166.67	96.0%
Surety Bonds	0.00	125.00	0.0%
Taxi Service	0.00	41.67	0.0%
Total Director Expenses	<u>1,223.74</u>	<u>4,708.34</u>	<u>25.99%</u>

East Texas Municipal Utility District
Schedule I - Profit & Loss Budget vs. Actual
September 2022 through June 2023

	<u>Apr 23</u>	<u>Budget</u>	<u>% of Budget</u>
Employee Expense			
Car Rental	0.00	83.33	0.0%
Conference Fees	0.00	416.67	0.0%
Health Insurance	4,195.36	7,083.33	59.23%
Hotels	2,936.75	583.33	503.45%
Meals	101.37	166.67	60.82%
Membership Fees & Dues	0.00	208.33	0.0%
Mileage Reimbursement	0.00	166.67	0.0%
Per Diem	0.00	333.33	0.0%
Taxi Service	38.09	41.67	91.41%
Uniforms	663.14	1,000.00	66.31%
Total Employee Expense	<u>7,934.71</u>	<u>10,083.33</u>	<u>78.69%</u>
Equipment O&M			
Contractors	13,757.04	1,666.67	825.42%
Inspection & Registration	0.00	166.67	0.0%
Lubricants	0.00	416.67	0.0%
Parts & Supplies	1,272.68	1,666.67	76.36%
Rent and Lease	16,958.63	416.67	4,070.04%
Equipment O&M - Other	0.00	0.00	0.0%
Total Equipment O&M	<u>31,988.35</u>	<u>4,333.35</u>	<u>738.19%</u>
Fleet			
Contractors	0.00	625.00	0.0%
Fuel	3,353.35	3,333.33	100.6%
Inspection & Registration	40.00	166.67	24.0%
Lubricants	0.00	416.67	0.0%
Parts & Supplies	502.14	625.00	80.34%
Rent and Lease	2,361.75	2,083.33	113.36%
Total Fleet	<u>6,257.24</u>	<u>7,250.00</u>	<u>86.31%</u>
Ind Pretreatment Ordinance(IPO)			
3rd party Wasterwater Lab	0.00	416.67	0.0%
Consultants	0.00	250.00	0.0%
Equipment	0.00	1,666.67	0.0%
Equipment O&M	0.00	83.33	0.0%
Total Ind Pretreatment Ordinance(IPO)	<u>0.00</u>	<u>2,416.67</u>	<u>0.0%</u>
Laboratory Fees			
3rd Party Water Lab Analysis	96.00	625.00	15.36%
3rd Party WW Lab Analysis	4,490.00	625.00	718.4%
Wastewater Lab Equip	0.00	1,041.67	0.0%
Water Lab Equip	259.25	1,041.67	24.89%
Total Laboratory Fees	<u>4,845.25</u>	<u>3,333.34</u>	<u>145.36%</u>
Legal Fees	4,695.15	20,833.33	22.54%
Liability & Property Insurance	6,394.50	2,250.00	284.2%

East Texas Municipal Utility District
Schedule I - Profit & Loss Budget vs. Actual
September 2022 through June 2023

	<u>Apr 23</u>	<u>Budget</u>	<u>% of Budget</u>
Office Supplies			
Consumables	719.78	83.33	863.77%
Janitorial Supplies	554.92	166.67	332.95%
Office Supplies	1,272.01	1,250.00	101.76%
Postage	148.00	500.00	29.6%
Printing Supplies	0.00	250.00	0.0%
Rent and Lease	148.00	550.00	26.91%
Total Office Supplies	<u>2,842.71</u>	<u>2,800.00</u>	<u>101.53%</u>
Payroll Expenses			
Admin Payroll Expense	10,579.13	22,083.33	47.91%
Operator Water Expense	9,412.30	12,916.67	72.87%
Operator WW Expense	8,766.51	12,916.67	67.87%
Payroll Taxes	2,146.26	4,000.00	53.66%
Retirement	4,192.15	5,833.33	71.87%
Temporary Labor	12,178.20	3,000.00	405.94%
Total Payroll Expenses	<u>47,274.55</u>	<u>60,750.00</u>	<u>77.82%</u>
Safety Expense			
Equipment	335.99	1,250.00	26.88%
PPE	714.32	833.33	85.72%
Training	0.00	416.67	0.0%
Total Safety Expense	<u>1,050.31</u>	<u>2,500.00</u>	<u>42.01%</u>
Sanitation Expense			
Piney Woods Sanitation	33,891.89	20,000.00	169.46%
Sludge Disposal Charge	1,621.68	1,083.33	149.69%
Total Sanitation Expense	<u>35,513.57</u>	<u>21,083.33</u>	<u>168.44%</u>
Security Expenses	3,331.71	2,083.33	159.92%
TCEQ Fees	0.00	1,666.67	0.0%
Telephone	500.90	1,666.67	30.05%
Tools & Materials			
Consumables	1,033.86	833.33	124.06%
Repairs & Maintenance/Materials	4,412.72	7,500.00	58.84%
Small Tools	0.00	833.33	0.0%
Total Tools & Materials	<u>5,446.58</u>	<u>9,166.66</u>	<u>59.42%</u>
Utilities	<u>12,882.26</u>	<u>15,416.67</u>	<u>83.56%</u>
Total Expense	<u>251,330.00</u>	<u>240,701.62</u>	<u>104.42%</u>
Net Ordinary Income	10,975.82	15,398.38	71.28%

East Texas Municipal Utility District
Schedule I - Profit & Loss Budget vs. Actual
September 2022 through June 2023

	<u>Apr 23</u>	<u>Budget</u>	<u>% of Budget</u>
Other Income/Expense			
Other Income			
Gain/Loss on Sale of Asset	0.00	0.00	0.0%
Total Other Income	<u>0.00</u>	<u>0.00</u>	<u>0.0%</u>
Other Expense			
BOA Bank Fee	0.00	0.00	0.0%
Bond issue Costs	0.00	0.00	0.0%
TWDB Origination Fee	0.00	0.00	0.0%
Wilmington Trust Agent Fee	0.00	0.00	0.0%
Total Other Expense	<u>0.00</u>	<u>0.00</u>	<u>0.0%</u>
Net Other Income	<u>0.00</u>	<u>0.00</u>	<u>0.0%</u>
Net Income	<u><u>10,975.82</u></u>	<u><u>15,398.38</u></u>	<u><u>71.28%</u></u>

East Texas Municipal Utility District
Schedule I - Profit & Loss Budget vs. Actual
September 2022 through June 2023

	<u>May 23</u>	<u>Budget</u>	<u>% of Budget</u>
Ordinary Income/Expense			
Income			
C.O.R.E. Charges			
Capital Improvement	9,104.99	16,666.67	54.63%
Emergency	4,552.49	8,333.33	54.63%
Operating Reserve	5,462.99	10,000.00	54.63%
Rate Stabilization	4,552.49	8,333.33	54.63%
Total C.O.R.E. Charges	<u>23,672.96</u>	<u>43,333.33</u>	54.63%
Miscellaneous Income			
Fees	815.75	625.00	130.52%
Investments/Interest Income	152.22	83.33	182.67%
Invoiced Income	0.00	416.67	0.0%
Permit Violations	0.00	1,500.00	0.0%
Property Sale	0.00	833.33	0.0%
Scrap Income	0.00	83.33	0.0%
Total Miscellaneous Income	<u>967.97</u>	<u>3,541.66</u>	27.33%
Property Taxes Revenue			
Property Taxes Revenue I & S	(8,712.66)	37,141.67	(23.46%)
Property Taxes Revenue O & M	(4,113.69)	6,666.67	(61.71%)
Total Property Taxes Revenue	<u>(12,826.35)</u>	<u>43,808.34</u>	(29.28%)
Sanitation Revenue	26,213.04	25,833.33	101.47%
Sewer Revenue	56,619.93	66,666.67	84.93%
Water Revenue	42,671.84	72,916.67	58.52%
Total Income	<u>137,319.39</u>	<u>256,100.00</u>	53.62%
Gross Profit	137,319.39	256,100.00	53.62%
Expense			
Accounting			
Accounting - GMP	7,350.00	1,666.67	441.0%
Auditing Fees	0.00	2,916.67	0.0%
Total Accounting	<u>7,350.00</u>	<u>4,583.34</u>	160.36%
Admin Fee			
Administrative Fee	30.00	41.67	71.99%
Appraisal District & Tax Fees	0.00	750.00	0.0%
Bank Charges	15.00	375.00	4.0%
Bond Agent Fee	0.00	104.17	0.0%
Late & Interest Charges	0.00	41.67	0.0%
Property Tax Reimbursement	0.00	0.00	0.0%
Total Admin Fee	<u>45.00</u>	<u>1,312.51</u>	3.43%
Advertising & Public Notices			
Customer Communications	0.00	166.67	0.0%
Legal Notices	0.00	333.33	0.0%
Marketing Materials	0.00	333.33	0.0%
Total Advertising & Public Notices	<u>0.00</u>	<u>833.33</u>	0.0%
Building O&M			
Contractors	0.00	833.33	0.0%
Parts & Materials	0.00	166.67	0.0%
Total Building O&M	<u>0.00</u>	<u>1,000.00</u>	0.0%
Chemicals			
Miscellaneous	238.00	208.33	114.24%
Wastewater Treatment	451.91	1,666.67	27.12%
Water Production	2,379.69	1,208.33	196.94%
Total Chemicals	<u>3,069.60</u>	<u>3,083.33</u>	99.56%

East Texas Municipal Utility District
Schedule I - Profit & Loss Budget vs. Actual
September 2022 through June 2023

	<u>May 23</u>	<u>Budget</u>	<u>% of Budget</u>
Computers			
Hardware	0.00	1,916.67	0.0%
Internet Expense	393.29	333.33	117.99%
IT Support	0.00	1,500.00	0.0%
Software	1,779.06	1,250.00	142.33%
Total Computers	<u>2,172.35</u>	<u>5,000.00</u>	<u>43.45%</u>
Consultants			
Wastewater Consultants	0.00	3,750.00	0.0%
Wastewater Engineering	0.00	3,750.00	0.0%
Water Consultants	0.00	833.33	0.0%
Water Engineering	0.00	1,250.00	0.0%
Total Consultants	<u>0.00</u>	<u>9,583.33</u>	<u>0.0%</u>
Cont. Ed./Training			
Board Members	0.00	416.67	0.0%
Office Personnel	0.00	625.00	0.0%
Operations Personnel	0.00	1,041.67	0.0%
Total Cont. Ed./Training	<u>0.00</u>	<u>2,083.34</u>	<u>0.0%</u>
Contractors			
Wastewater Contractors	2,611.73	3,333.33	78.35%
Water Contractors	7,570.00	3,333.33	227.1%
Total Contractors	<u>10,181.73</u>	<u>6,666.66</u>	<u>152.73%</u>
Debt Service Interest	0.00	17,547.42	0.0%
Depreciation	17,477.00	16,666.67	104.86%
Director Expenses			
Car Rental	0.00	83.33	0.0%
Conference Fees	0.00	416.67	0.0%
Fees of Office	750.00	3,000.00	25.0%
Hotels	0.00	583.33	0.0%
Membership Fees & Dues	0.00	125.00	0.0%
Mileage Reimbursements	0.00	166.67	0.0%
Per Diem	0.00	166.67	0.0%
Surety Bonds	0.00	125.00	0.0%
Taxi Service	0.00	41.67	0.0%
Total Director Expenses	<u>750.00</u>	<u>4,708.34</u>	<u>15.93%</u>

East Texas Municipal Utility District
Schedule I - Profit & Loss Budget vs. Actual
September 2022 through June 2023

	<u>May 23</u>	<u>Budget</u>	<u>% of Budget</u>
Employee Expense			
Car Rental	0.00	83.33	0.0%
Conference Fees	0.00	416.67	0.0%
Health Insurance	4,471.68	7,083.33	63.13%
Hotels	634.87	583.33	108.84%
Meals	93.44	166.67	56.06%
Membership Fees & Dues	350.00	208.33	168.0%
Mileage Reimbursement	0.00	166.67	0.0%
Per Diem	0.00	333.33	0.0%
Taxi Service	0.00	41.67	0.0%
Uniforms	153.19	1,000.00	15.32%
Total Employee Expense	<u>5,703.18</u>	<u>10,083.33</u>	<u>56.56%</u>
Equipment O&M			
Contractors	0.00	1,666.67	0.0%
Inspection & Registration	0.00	166.67	0.0%
Lubricants	0.00	416.67	0.0%
Parts & Supplies	1,379.13	1,666.67	82.75%
Rent and Lease	0.00	416.67	0.0%
Equipment O&M - Other	0.00	0.00	0.0%
Total Equipment O&M	<u>1,379.13</u>	<u>4,333.35</u>	<u>31.83%</u>
Fleet			
Contractors	0.00	625.00	0.0%
Fuel	2,003.24	3,333.33	60.1%
Inspection & Registration	61.00	166.67	36.6%
Lubricants	0.00	416.67	0.0%
Parts & Supplies	17,436.46	625.00	2,789.83%
Rent and Lease	2,358.00	2,083.33	113.18%
Total Fleet	<u>21,858.70</u>	<u>7,250.00</u>	<u>301.5%</u>
Ind Pretreatment Ordinance(IPO)			
3rd party Wasterwater Lab	0.00	416.67	0.0%
Consultants	0.00	250.00	0.0%
Equipment	0.00	1,666.67	0.0%
Equipment O&M	0.00	83.33	0.0%
Total Ind Pretreatment Ordinance(IPO)	<u>0.00</u>	<u>2,416.67</u>	<u>0.0%</u>
Laboratory Fees			
3rd Party Water Lab Analysis	0.00	625.00	0.0%
3rd Party WW Lab Analysis	0.00	625.00	0.0%
Wastewater Lab Equip	1,338.00	1,041.67	128.45%
Water Lab Equip	72.00	1,041.67	6.91%
Total Laboratory Fees	<u>1,410.00</u>	<u>3,333.34</u>	<u>42.3%</u>
Legal Fees	14,270.00	20,833.33	68.5%
Liability & Property Insurance	0.00	2,250.00	0.0%

East Texas Municipal Utility District
Schedule I - Profit & Loss Budget vs. Actual
September 2022 through June 2023

	<u>May 23</u>	<u>Budget</u>	<u>% of Budget</u>
Office Supplies			
Consumables	351.37	83.33	421.66%
Janitorial Supplies	141.19	166.67	84.71%
Office Supplies	446.01	1,250.00	35.68%
Postage	527.70	500.00	105.54%
Printing Supplies	(79.36)	250.00	(31.74%)
Rent and Lease	583.38	550.00	106.07%
Total Office Supplies	<u>1,970.29</u>	<u>2,800.00</u>	<u>70.37%</u>
Payroll Expenses			
Admin Payroll Expense	10,167.60	22,083.33	46.04%
Operator Water Expense	8,578.62	12,916.67	66.42%
Operator WW Expense	9,334.19	12,916.67	72.27%
Payroll Taxes	2,094.59	4,000.00	52.37%
Retirement	4,059.59	5,833.33	69.59%
Temporary Labor	7,053.23	3,000.00	235.11%
Total Payroll Expenses	<u>41,287.82</u>	<u>60,750.00</u>	<u>67.96%</u>
Safety Expense			
Equipment	1,561.24	1,250.00	124.9%
PPE	0.00	833.33	0.0%
Training	0.00	416.67	0.0%
Total Safety Expense	<u>1,561.24</u>	<u>2,500.00</u>	<u>62.45%</u>
Sanitation Expense			
Piney Woods Sanitation	16,981.48	20,000.00	84.91%
Sludge Disposal Charge	0.00	1,083.33	0.0%
Total Sanitation Expense	<u>16,981.48</u>	<u>21,083.33</u>	<u>80.55%</u>
Security Expenses	0.00	2,083.33	0.0%
TCEQ Fees	903.56	1,666.67	54.21%
Telephone	2,301.88	1,666.67	138.11%
Tools & Materials			
Consumables	(179.97)	833.33	(21.6%)
Repairs & Maintenance/Materials	4,428.00	7,500.00	59.04%
Small Tools	49.48	833.33	5.94%
Total Tools & Materials	<u>4,297.51</u>	<u>9,166.66</u>	<u>46.88%</u>
Utilities	<u>13,120.28</u>	<u>15,416.67</u>	<u>85.11%</u>
Total Expense	<u>168,090.75</u>	<u>240,701.62</u>	<u>69.83%</u>
Net Ordinary Income	(30,771.36)	15,398.38	(199.84%)

East Texas Municipal Utility District
Schedule I - Profit & Loss Budget vs. Actual
September 2022 through June 2023

	<u>May 23</u>	<u>Budget</u>	<u>% of Budget</u>
Other Income/Expense			
Other Income			
Gain/Loss on Sale of Asset	0.00	0.00	0.0%
Total Other Income	<u>0.00</u>	<u>0.00</u>	<u>0.0%</u>
Other Expense			
BOA Bank Fee	0.00	0.00	0.0%
Bond issue Costs	0.00	0.00	0.0%
TWDB Origination Fee	0.00	0.00	0.0%
Wilmington Trust Agent Fee	0.00	0.00	0.0%
Total Other Expense	<u>0.00</u>	<u>0.00</u>	<u>0.0%</u>
Net Other Income	<u>0.00</u>	<u>0.00</u>	<u>0.0%</u>
Net Income	<u>(30,771.36)</u>	<u>15,398.38</u>	<u>(199.84%)</u>

East Texas Municipal Utility District
Schedule I - Profit & Loss Budget vs. Actual
September 2022 through June 2023

	<u>Jun 23</u>	<u>Budget</u>	<u>% of Budget</u>
Ordinary Income/Expense			
Income			
C.O.R.E. Charges			
Capital Improvement	10,613.28	16,666.67	63.68%
Emergency	5,306.64	8,333.33	63.68%
Operating Reserve	6,367.96	10,000.00	63.68%
Rate Stabilization	5,306.64	8,333.33	63.68%
Total C.O.R.E. Charges	<u>27,594.52</u>	<u>43,333.33</u>	63.68%
Miscellaneous Income			
Fees	2,464.69	625.00	394.35%
Investments/Interest Income	134.14	83.33	160.97%
Invoiced Income	0.00	416.67	0.0%
Permit Violations	0.00	1,500.00	0.0%
Property Sale	0.00	833.33	0.0%
Scrap Income	788.04	83.33	945.69%
Total Miscellaneous Income	<u>3,386.87</u>	<u>3,541.66</u>	95.63%
Property Taxes Revenue			
Property Taxes Revenue I & S	763.69	37,141.67	2.06%
Property Taxes Revenue O & M	190.92	6,666.67	2.86%
Total Property Taxes Revenue	<u>954.61</u>	<u>43,808.34</u>	2.18%
Sanitation Revenue	24,139.96	25,833.33	93.45%
Sewer Revenue	53,717.67	66,666.67	80.58%
Water Revenue	63,804.02	72,916.67	87.5%
Total Income	<u>173,597.65</u>	<u>256,100.00</u>	67.79%
Gross Profit	173,597.65	256,100.00	67.79%
Expense			
Accounting			
Accounting - GMP	16,000.00	1,666.67	960.0%
Auditing Fees	0.00	2,916.67	0.0%
Total Accounting	<u>16,000.00</u>	<u>4,583.34</u>	349.09%
Admin Fee			
Administrative Fee	30.00	41.67	71.99%
Appraisal District & Tax Fees	5,367.00	750.00	715.6%
Bank Charges	15.00	375.00	4.0%
Bond Agent Fee	0.00	104.17	0.0%
Late & Interest Charges	0.00	41.67	0.0%
Property Tax Reimbursement	0.00	0.00	0.0%
Total Admin Fee	<u>5,412.00</u>	<u>1,312.51</u>	412.34%
Advertising & Public Notices			
Customer Communications	0.00	166.67	0.0%
Legal Notices	0.00	333.33	0.0%
Marketing Materials	0.00	333.33	0.0%
Total Advertising & Public Notices	<u>0.00</u>	<u>833.33</u>	0.0%
Building O&M			
Contractors	87.00	833.33	10.44%
Parts & Materials	59.95	166.67	35.97%
Total Building O&M	<u>146.95</u>	<u>1,000.00</u>	14.7%
Chemicals			
Miscellaneous	1,098.70	208.33	527.38%
Wastewater Treatment	4,130.28	1,666.67	247.82%
Water Production	2,498.28	1,208.33	206.76%
Total Chemicals	<u>7,727.26</u>	<u>3,083.33</u>	250.61%

East Texas Municipal Utility District
Schedule I - Profit & Loss Budget vs. Actual
September 2022 through June 2023

	<u>Jun 23</u>	<u>Budget</u>	<u>% of Budget</u>
Computers			
Hardware	0.00	1,916.67	0.0%
Internet Expense	393.28	333.33	117.99%
IT Support	3,802.05	1,500.00	253.47%
Software	1,899.06	1,250.00	151.93%
Total Computers	<u>6,094.39</u>	<u>5,000.00</u>	<u>121.89%</u>
Consultants			
Wastewater Consultants	416.72	3,750.00	11.11%
Wastewater Engineering	4,435.02	3,750.00	118.27%
Water Consultants	416.72	833.33	50.01%
Water Engineering	4,435.01	1,250.00	354.8%
Total Consultants	<u>9,703.47</u>	<u>9,583.33</u>	<u>101.25%</u>
Cont. Ed./Training			
Board Members	0.00	416.67	0.0%
Office Personnel	0.00	625.00	0.0%
Operations Personnel	910.00	1,041.67	87.36%
Total Cont. Ed./Training	<u>910.00</u>	<u>2,083.34</u>	<u>43.68%</u>
Contractors			
Wastewater Contractors	0.00	3,333.33	0.0%
Water Contractors	0.00	3,333.33	0.0%
Total Contractors	<u>0.00</u>	<u>6,666.66</u>	<u>0.0%</u>
Debt Service Interest	361.25	17,547.42	2.06%
Depreciation	17,477.00	16,666.67	104.86%
Director Expenses			
Car Rental	0.00	83.33	0.0%
Conference Fees	0.00	416.67	0.0%
Fees of Office	600.00	3,000.00	20.0%
Hotels	0.00	583.33	0.0%
Membership Fees & Dues	0.00	125.00	0.0%
Mileage Reimbursements	0.00	166.67	0.0%
Per Diem	0.00	166.67	0.0%
Surety Bonds	0.00	125.00	0.0%
Taxi Service	0.00	41.67	0.0%
Total Director Expenses	<u>600.00</u>	<u>4,708.34</u>	<u>12.74%</u>

East Texas Municipal Utility District
Schedule I - Profit & Loss Budget vs. Actual
September 2022 through June 2023

	<u>Jun 23</u>	<u>Budget</u>	<u>% of Budget</u>
Employee Expense			
Car Rental	0.00	83.33	0.0%
Conference Fees	1,200.00	416.67	288.0%
Health Insurance	4,064.04	7,083.33	57.38%
Hotels	292.00	583.33	50.06%
Meals	281.97	166.67	169.18%
Membership Fees & Dues	170.00	208.33	81.6%
Mileage Reimbursement	0.00	166.67	0.0%
Per Diem	0.00	333.33	0.0%
Taxi Service	30.68	41.67	73.63%
Uniforms	528.75	1,000.00	52.88%
Total Employee Expense	<u>6,567.44</u>	<u>10,083.33</u>	<u>65.13%</u>
Equipment O&M			
Contractors	0.00	1,666.67	0.0%
Inspection & Registration	0.00	166.67	0.0%
Lubricants	267.75	416.67	64.26%
Parts & Supplies	5,697.51	1,666.67	341.85%
Rent and Lease	13,195.45	416.67	3,166.88%
Equipment O&M - Other	0.00	0.00	0.0%
Total Equipment O&M	<u>19,160.71</u>	<u>4,333.35</u>	<u>442.17%</u>
Fleet			
Contractors	600.00	625.00	96.0%
Fuel	4,602.87	3,333.33	138.09%
Inspection & Registration	10.48	166.67	6.29%
Lubricants	0.00	416.67	0.0%
Parts & Supplies	1,175.00	625.00	188.0%
Rent and Lease	2,358.00	2,083.33	113.18%
Total Fleet	<u>8,746.35</u>	<u>7,250.00</u>	<u>120.64%</u>
Ind Pretreatment Ordinance(IPO)			
3rd party Wasterwater Lab	0.00	416.67	0.0%
Consultants	0.00	250.00	0.0%
Equipment	0.00	1,666.67	0.0%
Equipment O&M	0.00	83.33	0.0%
Total Ind Pretreatment Ordinance(IPO)	<u>0.00</u>	<u>2,416.67</u>	<u>0.0%</u>
Laboratory Fees			
3rd Party Water Lab Analysis	72.00	625.00	11.52%
3rd Party WW Lab Analysis	1,674.00	625.00	267.84%
Wastewater Lab Equip	633.32	1,041.67	60.8%
Water Lab Equip	0.00	1,041.67	0.0%
Total Laboratory Fees	<u>2,379.32</u>	<u>3,333.34</u>	<u>71.38%</u>
Legal Fees	20,498.25	20,833.33	98.39%
Liability & Property Insurance	0.00	2,250.00	0.0%

East Texas Municipal Utility District
Schedule I - Profit & Loss Budget vs. Actual
September 2022 through June 2023

	<u>Jun 23</u>	<u>Budget</u>	<u>% of Budget</u>
Office Supplies			
Consumables	507.35	83.33	608.84%
Janitorial Supplies	519.04	166.67	311.42%
Office Supplies	956.25	1,250.00	76.5%
Postage	828.00	500.00	165.6%
Printing Supplies	162.06	250.00	64.82%
Rent and Lease	996.83	550.00	181.24%
Total Office Supplies	<u>3,969.53</u>	<u>2,800.00</u>	<u>141.77%</u>
Payroll Expenses			
Admin Payroll Expense	14,499.97	22,083.33	65.66%
Operator Water Expense	11,375.37	12,916.67	88.07%
Operator WW Expense	11,527.38	12,916.67	89.24%
Payroll Taxes	2,789.12	4,000.00	69.73%
Retirement	5,407.04	5,833.33	92.69%
Temporary Labor	14,306.88	3,000.00	476.9%
Total Payroll Expenses	<u>59,905.76</u>	<u>60,750.00</u>	<u>98.61%</u>
Safety Expense			
Equipment	1,275.77	1,250.00	102.06%
PPE	89.80	833.33	10.78%
Training	0.00	416.67	0.0%
Total Safety Expense	<u>1,365.57</u>	<u>2,500.00</u>	<u>54.62%</u>
Sanitation Expense			
Piney Woods Sanitation	32,459.19	20,000.00	162.3%
Sludge Disposal Charge	0.00	1,083.33	0.0%
Total Sanitation Expense	<u>32,459.19</u>	<u>21,083.33</u>	<u>153.96%</u>
Security Expenses	264.00	2,083.33	12.67%
TCEQ Fees	0.00	1,666.67	0.0%
Telephone	1,376.65	1,666.67	82.6%
Tools & Materials			
Consumables	569.89	833.33	68.39%
Repairs & Maintenance/Materials	5,692.76	7,500.00	75.9%
Small Tools	6,024.98	833.33	723.0%
Total Tools & Materials	<u>12,287.63</u>	<u>9,166.66</u>	<u>134.05%</u>
Utilities	<u>13,382.30</u>	<u>15,416.67</u>	<u>86.8%</u>
Total Expense	<u>246,795.02</u>	<u>240,701.62</u>	<u>102.53%</u>
Net Ordinary Income	(73,197.37)	15,398.38	(475.36%)

East Texas Municipal Utility District
Schedule I - Profit & Loss Budget vs. Actual
September 2022 through June 2023

	<u>Jun 23</u>	<u>Budget</u>	<u>% of Budget</u>
Other Income/Expense			
Other Income			
Gain/Loss on Sale of Asset	0.00	0.00	0.0%
Total Other Income	<u>0.00</u>	<u>0.00</u>	<u>0.0%</u>
Other Expense			
BOA Bank Fee	0.00	0.00	0.0%
Bond issue Costs	0.00	0.00	0.0%
TWDB Origination Fee	0.00	0.00	0.0%
Wilmington Trust Agent Fee	0.00	0.00	0.0%
Total Other Expense	<u>0.00</u>	<u>0.00</u>	<u>0.0%</u>
Net Other Income	0.00	0.00	0.0%
Net Income	<u>(73,197.37)</u>	<u>15,398.38</u>	<u>(475.36%)</u>

East Texas Municipal Utility District
Schedule I - Profit & Loss Budget vs. Actual
September 2022 through June 2023

	TOTAL		
	Sep '22 - Jun 23	Budget	% of Budget
Ordinary Income/Expense			
Income			
C.O.R.E. Charges			
Capital Improvement	147,964.12	166,666.70	88.78%
Emergency	73,982.05	83,333.30	88.78%
Operating Reserve	93,797.05	100,000.00	93.8%
Rate Stabilization	73,982.05	83,333.30	88.78%
Total C.O.R.E. Charges	<u>389,725.27</u>	<u>433,333.30</u>	89.94%
Miscellaneous Income			
Fees	66,864.04	6,250.00	1,069.83%
Investments/Interest Income	1,336.80	833.30	160.42%
Invoiced Income	0.00	4,166.70	0.0%
Permit Violations	2,500.00	15,000.00	16.67%
Property Sale	0.00	8,333.30	0.0%
Scrap Income	788.04	833.30	94.57%
Total Miscellaneous Income	<u>71,488.88</u>	<u>35,416.60</u>	201.85%
Property Taxes Revenue			
Property Taxes Revenue I & S	442,197.44	371,416.70	119.06%
Property Taxes Revenue O & M	108,609.61	66,666.70	162.91%
Total Property Taxes Revenue	<u>550,807.05</u>	<u>438,083.40</u>	125.73%
Sanitation Revenue	259,128.05	258,333.30	100.31%
Sewer Revenue	605,008.74	666,666.70	90.75%
Water Revenue	613,461.55	729,166.70	84.13%
Total Income	<u>2,489,619.54</u>	<u>2,561,000.00</u>	97.21%
Gross Profit	2,489,619.54	2,561,000.00	97.21%
Expense			
Accounting			
Accounting - GMP	75,350.00	16,666.70	452.1%
Auditing Fees	36,897.02	29,166.70	126.5%
Total Accounting	<u>112,247.02</u>	<u>45,833.40</u>	244.9%
Admin Fee			
Administrative Fee	582.02	416.70	139.67%
Appraisal District & Tax Fees	9,778.00	7,500.00	130.37%
Bank Charges	290.00	3,750.00	7.73%
Bond Agent Fee	400.00	1,041.70	38.4%
Late & Interest Charges	(342.59)	416.70	(82.22%)
Property Tax Reimbursement	121,561.60	0.00	100.0%
Total Admin Fee	<u>132,269.03</u>	<u>13,125.10</u>	1,007.76%
Advertising & Public Notices			
Customer Communications	0.00	1,666.70	0.0%
Legal Notices	2,652.00	3,333.30	79.56%
Marketing Materials	1,983.85	3,333.30	59.52%
Total Advertising & Public Notices	<u>4,635.85</u>	<u>8,333.30</u>	55.63%
Building O&M			
Contractors	8,156.00	8,333.30	97.87%
Parts & Materials	10,719.24	1,666.70	643.14%
Total Building O&M	<u>18,875.24</u>	<u>10,000.00</u>	188.75%
Chemicals			
Miscellaneous	1,868.70	2,083.30	89.7%
Wastewater Treatment	28,316.71	16,666.70	169.9%
Water Production	21,577.11	12,083.30	178.57%
Total Chemicals	<u>51,762.52</u>	<u>30,833.30</u>	167.88%

East Texas Municipal Utility District
Schedule I - Profit & Loss Budget vs. Actual
September 2022 through June 2023

	TOTAL		
	Sep '22 - Jun 23	Budget	% of Budget
Computers			
Hardware	1,275.00	19,166.70	6.65%
Internet Expense	3,951.33	3,333.30	118.54%
IT Support	8,581.05	15,000.00	57.21%
Software	33,516.86	12,500.00	268.14%
Total Computers	47,324.24	50,000.00	94.65%
Consultants			
Wastewater Consultants	8,773.42	37,500.00	23.4%
Wastewater Engineering	10,437.80	37,500.00	27.83%
Water Consultants	4,497.88	8,333.30	53.98%
Water Engineering	11,057.03	12,500.00	88.46%
Total Consultants	34,766.13	95,833.30	36.28%
Cont. Ed./Training			
Board Members	0.00	4,166.70	0.0%
Office Personnel	1,915.18	6,250.00	30.64%
Operations Personnel	1,981.50	10,416.70	19.02%
Total Cont. Ed./Training	3,896.68	20,833.40	18.7%
Contractors			
Wastewater Contractors	17,061.83	33,333.30	51.19%
Water Contractors	14,240.57	33,333.30	42.72%
Total Contractors	31,302.40	66,666.60	46.95%
Debt Service Interest	101,948.00	175,474.20	58.1%
Depreciation	174,770.00	166,666.70	104.86%
Director Expenses			
Car Rental	0.00	833.30	0.0%
Conference Fees	0.00	4,166.70	0.0%
Fees of Office	5,250.00	30,000.00	17.5%
Hotels	0.00	5,833.30	0.0%
Membership Fees & Dues	5,087.50	1,250.00	407.0%
Mileage Reimbursements	463.74	1,666.70	27.82%
Per Diem	320.00	1,666.70	19.2%
Surety Bonds	575.00	1,250.00	46.0%
Taxi Service	0.00	416.70	0.0%
Total Director Expenses	11,696.24	47,083.40	24.84%

East Texas Municipal Utility District
Schedule I - Profit & Loss Budget vs. Actual
September 2022 through June 2023

	TOTAL		
	Sep '22 - Jun 23	Budget	% of Budget
Employee Expense			
Car Rental	0.00	833.30	0.0%
Conference Fees	1,659.00	4,166.70	39.82%
Health Insurance	36,679.97	70,833.30	51.78%
Hotels	6,907.73	5,833.30	118.42%
Meals	1,814.56	1,666.70	108.87%
Membership Fees & Dues	1,956.93	2,083.30	93.93%
Mileage Reimbursement	758.17	1,666.70	45.49%
Per Diem	224.00	3,333.30	6.72%
Taxi Service	80.77	416.70	19.38%
Uniforms	2,507.58	10,000.00	25.08%
Total Employee Expense	52,588.71	100,833.30	52.15%
Equipment O&M			
Contractors	19,128.04	16,666.70	114.77%
Inspection & Registration	0.00	1,666.70	0.0%
Lubricants	2,661.34	4,166.70	63.87%
Parts & Supplies	14,209.26	16,666.70	85.26%
Rent and Lease	72,471.26	4,166.70	1,739.3%
Equipment O&M - Other	90.26	0.00	100.0%
Total Equipment O&M	108,560.16	43,333.50	250.52%
Fleet			
Contractors	16,445.47	6,250.00	263.13%
Fuel	24,066.06	33,333.30	72.2%
Inspection & Registration	140.98	1,666.70	8.46%
Lubricants	580.23	4,166.70	13.93%
Parts & Supplies	24,949.26	6,250.00	399.19%
Rent and Lease	23,926.31	20,833.30	114.85%
Total Fleet	90,108.31	72,500.00	124.29%
Ind Pretreatment Ordinance(IPO)			
3rd party Wasterwater Lab	0.00	4,166.70	0.0%
Consultants	0.00	2,500.00	0.0%
Equipment	0.00	16,666.70	0.0%
Equipment O&M	0.00	833.30	0.0%
Total Ind Pretreatment Ordinance(IPO)	0.00	24,166.70	0.0%
Laboratory Fees			
3rd Party Water Lab Analysis	456.00	6,250.00	7.3%
3rd Party WW Lab Analysis	11,549.00	6,250.00	184.78%
Wastewater Lab Equip	5,202.19	10,416.70	49.94%
Water Lab Equip	331.25	10,416.70	3.18%
Total Laboratory Fees	17,538.44	33,333.40	52.62%
Legal Fees	96,909.20	208,333.30	46.52%
Liability & Property Insurance	20,775.50	22,500.00	92.34%

East Texas Municipal Utility District
Schedule I - Profit & Loss Budget vs. Actual
September 2022 through June 2023

	TOTAL		
	Sep '22 - Jun 23	Budget	% of Budget
Office Supplies			
Consumables	2,525.14	833.30	303.03%
Janitorial Supplies	3,225.72	1,666.70	193.54%
Office Supplies	7,133.48	12,500.00	57.07%
Postage	4,917.63	5,000.00	98.35%
Printing Supplies	1,061.14	2,500.00	42.45%
Rent and Lease	5,042.85	5,500.00	91.69%
Total Office Supplies	23,905.96	28,000.00	85.38%
Payroll Expenses			
Admin Payroll Expense	145,454.11	220,833.30	65.87%
Operator Water Expense	101,510.53	129,166.70	78.59%
Operator WW Expense	100,894.98	129,166.70	78.11%
Payroll Taxes	25,539.24	40,000.00	63.85%
Retirement	48,252.14	58,333.30	82.72%
Temporary Labor	73,366.20	30,000.00	244.55%
Total Payroll Expenses	495,017.20	607,500.00	81.48%
Safety Expense			
Equipment	4,132.77	12,500.00	33.06%
PPE	2,021.63	8,333.30	24.26%
Training	0.00	4,166.70	0.0%
Total Safety Expense	6,154.40	25,000.00	24.62%
Sanitation Expense			
Piney Woods Sanitation	198,241.06	200,000.00	99.12%
Sludge Disposal Charge	7,405.72	10,833.30	68.36%
Total Sanitation Expense	205,646.78	210,833.30	97.54%
Security Expenses	6,069.82	20,833.30	29.14%
TCEQ Fees	20,206.23	16,666.70	121.24%
Telephone	11,686.94	16,666.70	70.12%
Tools & Materials			
Consumables	6,826.79	8,333.30	81.92%
Repairs & Maintenance/Materials	85,246.37	75,000.00	113.66%
Small Tools	13,417.42	8,333.30	161.01%
Total Tools & Materials	105,490.58	91,666.60	115.08%
Utilities	136,017.67	154,166.70	88.23%
Total Expense	2,122,169.25	2,407,016.20	88.17%
Net Ordinary Income	367,450.29	153,983.80	238.63%

East Texas Municipal Utility District
Schedule I - Profit & Loss Budget vs. Actual
September 2022 through June 2023

	TOTAL		
	Sep '22 - Jun 23	Budget	% of Budget
Other Income/Expense			
Other Income			
Gain/Loss on Sale of Asset	2,100.00	0.00	100.0%
Total Other Income	2,100.00	0.00	100.0%
Other Expense			
BOA Bank Fee	1,966.00	0.00	100.0%
Bond issue Costs	82,920.00	0.00	100.0%
TWDB Origination Fee	29,333.00	0.00	100.0%
Wilmington Trust Agent Fee	2,200.00	0.00	100.0%
Total Other Expense	116,419.00	0.00	100.0%
Net Other Income	(114,319.00)	0.00	100.0%
Net Income	253,131.29	153,983.80	164.39%

**EAST TEXAS MUNICIPAL UTILITY DISTRICT
FINANCIAL STATEMENTS
ONE MONTH AND ELEVEN MONTHS ENDED
JULY 31, 2023**

ACCOUNTANTS' COMPILATION REPORT

**To the Board of Directors
East Texas Municipal Utility District
12162 Hwy 155
Tyler, TX 75708**

Management is responsible for the accompanying financial statements of East Texas Municipal Utility District (a governmental entity), which comprise the statement of financial position as of July 31, 2023, and the related statement of financial income and expense for the one month and eleven months then ended in accordance with accounting principles generally accepted in the United States of America. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the financial statements nor were we required to perform any procedures to verify the accuracy, or the completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on these financial statements.

Management has elected to omit substantially all the disclosures and the statement of cash flows ordinarily included in financial statements prepared in accordance with accounting principles generally accepted in the United States of America. If the omitted disclosures and statement of cash flows were included in the financial statements, they might influence the user's conclusions about the company's financial position and financial income and expense. Accordingly, the financial statements are not designed for those who are not informed about such matters.

The supplementary information contained in Schedule I is presented for the purpose of additional analysis and is not a required part of the basic financial statements. The information is the representation of the members. The information was not subject to our compilation engagement. We do not express an opinion, a conclusion, nor provide any assurance on such information.

We are not independent with respect to East Texas Municipal Utility District.

Gollob Morgan Peddy, PC

Tyler, Texas

August 14, 2023

East Texas Municipal Utility District
Statement of Financial Position
July 31, 2023

	July 31, 2023
ASSETS	
Current Assets	
Checking/Savings	
FNB- Debt Service CU	\$ 22,540.98
FNB - General Acct	58,288.86
FNB - ARP Act Regional Project	26,000.00
FNB - TWDB 2022 Series A & B	26,000.00
Vera Bank - Capital Improvement	145,531.82
Vera Bank - Emergency	163,108.29
Vera Bank - Operating Reserve	537,560.38
Vera Bank - Rate Stabilization	144,170.74
VeraBank - I & S	358,107.99
VeraBank - O & M	51,067.48
Petty Cash	853.77
Total Checking/Savings	1,533,230.31
Accounts Receivable	
Service Accounts Receivable	231,498.91
Total Accounts Receivable	231,498.91
Other Current Assets	
Prepaid - PEX Card	8,701.36
Taxes Receivable	
Reserve for Uncollectible - Deb	(18,103.00)
Reserve for Uncollectible - Gen	(4,526.00)
SC Taxes Receivable	
I & S Taxes Receivable	21,900.05
O & M Taxes Receivable	5,479.34
Total SC Taxes Receivable	27,379.39
Total Taxes Receivable	4,750.39
Total Other Current Assets	13,451.75
Total Current Assets	1,778,180.97

East Texas Municipal Utility District
Statement of Financial Position
July 31, 2023

	July 31, 2023
Fixed Assets	
Auto, Truck & Equipment	78,530.00
Buildings	270,774.00
Cefco Sewer Improvements (CIP)	620,034.00
FM 3270 Bore Project	178,507.00
Furniture & Fixtures	35,253.00
Land	152,686.00
Meters (2021)	179,262.33
Operational Monitoring / GIS	15,028.35
Other Improvements	6,173,452.73
Scada System	59,545.73
SEP Project	120,901.51
Sewer Camera	18,706.50
Vehicles, Machinery & Equip	1,135,806.25
Water & Sewer Infrastructure	7,409,258.02
Water Well #7	161,573.00
Accumulated Depreciation	(9,206,842.00)
Total Fixed Assets	7,402,476.42
Other Assets	
Deferred Outflows - OPEB	34.00
Deferred Outflows - Pension	40,904.00
Right of Use Asset	18,209.00
WT 2022A - Escrow	464,784.00
WT 2022B - Escrow	998,117.00
WT Forgiveness - Escrow	623,130.00
Accumulated Amortization	(3,140.00)
Total Other Assets	2,142,038.00
TOTAL ASSETS	\$ 11,322,695.39

East Texas Municipal Utility District
Statement of Financial Position
July 31, 2023

	July 31, 2023
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts Payable	\$ 47,081.41
Total Accounts Payable	47,081.41
Other Current Liabilities	
2013 Bond - Wtr Tower S/T	55,000.00
Accrued Uncomp Absences S/T	36,747.09
Bonds Payable 2006 Series S/T	145,000.00
Bonds Payable 2014 Series S/T	15,000.00
Communities Unlimited Loan 11036	172,237.21
Customer Deposits Payable	39,700.00
Deferred Inflows - Pensions	19,059.00
Lease Liability S/T	5,212.00
OPEB Liability	608.00
Payroll Liabilities	
HSA Payable	(76.00)
TWC Payable	0.00
Total Payroll Liabilities	(76.00)
Pension Liability	484,853.00
Sales Tax Payable	1,803.23
Wages Payable	13,481.00
Total Other Current Liabilities	988,624.53
Total Current Liabilities	1,035,705.94
Long Term Liabilities	
2013 Bond - Wtr Tower L/T	1,030,000.00
Bonds Payable - WT 2022A	476,000.00
Bonds Payable - WT 2022B	1,020,000.00
Bonds Payable - WT Forgiveness	623,530.00
Bonds Payable 2006 Series L/T	2,690,000.00
Bonds Payable 2014 Series L/T	395,000.00
Lease Liability L/T	10,137.00
Total Long Term Liabilities	6,244,667.00
Total Liabilities	7,280,372.94
Equity	
Total Net Position	3,707,063.51
Net Income	335,258.94
Total Equity	4,042,322.45
TOTAL LIABILITIES & EQUITY	\$ 11,322,695.39

East Texas Municipal Utility District
Statement of Financial Income and Expense
For the One Month and Eleven Months Ended July 31, 2023

	Jul 23	Sep '22 - Jul 23
Ordinary Income/Expense		
Income		
C.O.R.E. Charges		
Capital Improvement	15,369.16	163,333.28
Emergency	7,684.58	81,666.63
Operating Reserve	9,221.49	103,018.54
Rate Stabilization	7,684.58	81,666.63
Total C.O.R.E. Charges	39,959.81	429,685.08
Miscellaneous Income		
Fees	13,394.35	80,258.39
Investments/Interest Income	135.59	1,472.39
Permit Violations	0.00	2,500.00
Scrap Income	25.00	813.04
Total Miscellaneous Income	13,554.94	85,043.82
Property Taxes Revenue		
Property Taxes Revenue I & S	(63.73)	442,133.71
Property Taxes Revenue O & M	(15.93)	108,593.68
Total Property Taxes Revenue	(79.66)	550,727.39
Sanitation Revenue		
Customer Bills	26,406.54	270,329.51
Francise Fees	0.00	15,205.08
Total Sanitation Revenue	26,406.54	285,534.59
Sewer Revenue	62,540.60	667,549.34
Water Revenue	102,883.41	716,344.96
Total Income	245,265.64	2,734,885.18
Gross Profit	245,265.64	2,734,885.18
Expense		
Accounting		
Accounting - GMP	0.00	75,350.00
Auditing Fees	0.00	36,897.02
Total Accounting	0.00	112,247.02
Admin Fee		
Administrative Fee	30.00	612.02
Appraisal District & Tax Fees	0.00	9,778.00
Bank Charges	34.86	324.86
Bond Agent Fee	0.00	400.00
Late & Interest Charges	0.00	(342.59)
Property Tax Reimbursement	0.00	121,561.60
Total Admin Fee	64.86	132,333.89
Advertising & Public Notices		
Legal Notices	0.00	2,652.00
Marketing Materials	0.00	1,983.85
Total Advertising & Public Notices	0.00	4,635.85

East Texas Municipal Utility District
Statement of Financial Income and Expense
For the One Month and Eleven Months Ended July 31, 2023

	Jul 23	Sep '22 - Jul 23
Building O&M		
Contractors	0.00	8,156.00
Parts & Materials	0.00	10,719.24
Total Building O&M	0.00	18,875.24
Chemicals		
Miscellaneous	17.07	1,885.77
Wastewater Treatment	4,013.69	32,330.40
Water Production	2,498.28	24,075.39
Total Chemicals	6,529.04	58,291.56
Computers		
Hardware	0.00	1,275.00
Internet Expense	393.28	4,344.61
IT Support	1,939.00	10,520.05
Software	3,870.76	37,387.62
Total Computers	6,203.04	53,527.28
Consultants		
Wastewater Consultants	3,300.85	12,074.27
Wastewater Engineering	3,521.97	13,959.77
Water Consultants	3,300.85	7,798.73
Water Engineering	4,354.38	15,411.41
Total Consultants	14,478.05	49,244.18
Cont. Ed./Training		
Office Personnel	0.00	1,915.18
Operations Personnel	211.00	2,192.50
Total Cont. Ed./Training	211.00	4,107.68
Contractors		
Wastewater Contractors	0.00	17,061.83
Water Contractors	0.00	14,240.57
Total Contractors	0.00	31,302.40
Debt Service Interest	0.00	101,948.00
Depreciation	17,477.00	192,247.00
Director Expenses		
Fees of Office	600.00	5,850.00
Membership Fees & Dues	0.00	5,087.50
Mileage Reimbursements	0.00	463.74
Per Diem	0.00	320.00
Surety Bonds	0.00	575.00
Total Director Expenses	600.00	12,296.24

East Texas Municipal Utility District
Statement of Financial Income and Expense
For the One Month and Eleven Months Ended July 31, 2023

	Jul 23	Sep '22 - Jul 23
Employee Expense		
Car Rental	2,358.00	2,358.00
Conference Fees	0.00	1,659.00
Health Insurance	4,229.30	40,909.27
Hotels	1,258.24	8,165.97
Meals	136.84	1,951.40
Membership Fees & Dues	210.00	2,166.93
Mileage Reimbursement	0.00	758.17
Per Diem	320.00	544.00
Taxi Service	0.00	80.77
Uniforms	517.44	3,025.02
Total Employee Expense	9,029.82	61,618.53
Equipment O&M		
Contractors	0.00	19,128.04
Lubricants	0.00	2,661.34
Parts & Supplies	266.40	14,475.66
Rent and Lease	0.00	72,471.26
Equipment O&M - Other	0.00	90.26
Total Equipment O&M	266.40	108,826.56
Fleet		
Contractors	0.00	16,445.47
Fuel	1,620.34	25,686.40
Inspection & Registration	7.28	148.26
Lubricants	0.00	580.23
Parts & Supplies	2,656.17	27,605.43
Rent and Lease	0.00	23,926.31
Total Fleet	4,283.79	94,392.10
Laboratory Fees		
3rd Party Water Lab Analysis	72.00	528.00
3rd Party WW Lab Analysis	1,541.00	13,090.00
Wastewater Lab Equip	0.00	5,202.19
Water Lab Equip	0.00	331.25
Total Laboratory Fees	1,613.00	19,151.44
Legal Fees	192.50	97,101.70
Liability & Property Insurance	6,394.50	27,170.00
Office Supplies		
Consumables	209.31	2,734.45
Janitorial Supplies	421.27	3,646.99
Office Supplies	385.93	7,519.41
Postage	517.50	5,435.13
Printing Supplies	42.63	1,103.77
Rent and Lease	1,137.53	6,180.38
Total Office Supplies	2,714.17	26,620.13

East Texas Municipal Utility District
Statement of Financial Income and Expense
For the One Month and Eleven Months Ended July 31, 2023

	Jul 23	Sep '22 - Jul 23
Payroll Expenses		
Admin Payroll Expense	10,655.17	156,109.28
Operator Water Expense	9,688.06	111,198.59
Operator WW Expense	9,250.81	110,145.79
Payroll Taxes	2,211.51	27,750.75
Retirement	4,278.74	52,530.88
Temporary Labor	6,774.30	80,140.50
Payroll Expenses - Other	0.00	0.00
Total Payroll Expenses	42,858.59	537,875.79
Safety Expense		
Equipment	0.00	4,132.77
PPE	27.95	2,049.58
Total Safety Expense	27.95	6,182.35
Sanitation Expense		
Piney Woods Sanitation	28,367.17	226,608.23
Sludge Disposal Charge	0.00	7,405.72
Total Sanitation Expense	28,367.17	234,013.95
Security Expenses	2,327.37	8,397.19
TCEQ Fees	100.00	20,306.23
Telephone	1,663.33	13,350.27
Tools & Materials		
Consumables	0.00	6,826.79
Repairs & Maintenance/Materials	9,167.28	94,413.65
Small Tools	827.94	14,245.36
Total Tools & Materials	9,995.22	115,485.80
Utilities	13,241.19	149,258.86
Total Expense	168,637.99	2,290,807.24
Net Ordinary Income	76,627.65	444,077.94
Other Income/Expense		
Other Income		
Gain/Loss on Sale of Asset	5,500.00	7,600.00
Total Other Income	5,500.00	7,600.00
Other Expense		
BOA Bank Fee	0.00	1,966.00
Bond issue Costs	0.00	82,920.00
TWDB Origination Fee	0.00	29,333.00
Wilmington Trust Agent Fee	0.00	2,200.00
Total Other Expense	0.00	116,419.00
Net Other Income	5,500.00	(108,819.00)
Net Income	82,127.65	335,258.94

Supplementary

Schedules

East Texas Municipal Utility District
Schedule I - Profit & Loss Budget vs. Actual
September 2022 through July 2023

Ordinary Income/Expense	Sep 22	Budget	% of Budget
Income			
C.O.R.E. Charges			
Capital Improvement	18,168.42	16,666.67	109.01%
Emergency	9,084.20	8,333.33	109.01%
Operating Reserve	10,901.04	10,000.00	109.01%
Rate Stabilization	9,084.20	8,333.33	109.01%
Total C.O.R.E. Charges	47,237.86	43,333.33	109.01%
Miscellaneous Income			
Fees	17,016.10	625.00	2,722.58%
Investments/Interest Income	85.24	83.33	102.29%
Invoiced Income	0.00	416.67	0.0%
Permit Violations	0.00	1,500.00	0.0%
Property Sale	0.00	833.33	0.0%
Scrap Income	0.00	83.33	0.0%
Total Miscellaneous Income	17,101.34	3,541.66	482.86%
Property Taxes Revenue			
Property Taxes Revenue I & S	19.99	37,141.67	0.05%
Property Taxes Revenue O & M	6.89	6,666.67	0.1%
Total Property Taxes Revenue	26.88	43,808.34	0.06%
Sanitation Revenue	26,482.97	25,833.33	102.52%
Sewer Revenue	69,553.30	66,666.67	104.33%
Water Revenue	109,443.12	72,916.67	150.09%
Total Income	269,845.47	256,100.00	105.37%
Gross Profit	269,845.47	256,100.00	105.37%
Expense			
Accounting			
Accounting - GMP	5,800.00	1,666.67	348.0%
Auditing Fees	0.00	2,916.67	0.0%
Total Accounting	5,800.00	4,583.34	126.55%
Admin Fee			
Administrative Fee	123.02	41.67	295.22%
Appraisal District & Tax Fees	1,585.50	750.00	211.4%
Bank Charges	40.00	375.00	10.67%
Bond Agent Fee	0.00	104.17	0.0%
Late & Interest Charges	(29.10)	41.67	(69.83%)
Property Tax Reimbursement	0.00	0.00	0.0%
Total Admin Fee	1,719.42	1,312.51	131.0%
Advertising & Public Notices			
Customer Communications	0.00	166.67	0.0%
Legal Notices	0.00	333.33	0.0%
Marketing Materials	1,983.85	333.33	595.16%
Total Advertising & Public Notices	1,983.85	833.33	238.06%
Building O&M			
Contractors	87.00	833.33	10.44%
Parts & Materials	7,077.36	166.67	4,246.33%
Total Building O&M	7,164.36	1,000.00	716.44%
Chemicals			
Miscellaneous	266.00	208.33	127.68%
Wastewater Treatment	3,183.20	1,666.67	190.99%
Water Production	0.00	1,208.33	0.0%
Total Chemicals	3,449.20	3,083.33	111.87%

East Texas Municipal Utility District
Schedule I - Profit & Loss Budget vs. Actual
September 2022 through July 2023

	<u>Sep 22</u>	<u>Budget</u>	<u>% of Budget</u>
Computers			
Hardware	0.00	1,916.67	0.0%
Internet Expense	402.72	333.33	120.82%
IT Support	0.00	1,500.00	0.0%
Software	2,091.42	1,250.00	167.31%
Total Computers	<u>2,494.14</u>	<u>5,000.00</u>	<u>49.88%</u>
Consultants			
Wastewater Consultants	0.00	3,750.00	0.0%
Wastewater Engineering	680.80	3,750.00	18.16%
Water Consultants	0.00	833.33	0.0%
Water Engineering	3,426.18	1,250.00	274.09%
Total Consultants	<u>4,106.98</u>	<u>9,583.33</u>	<u>42.86%</u>
Cont. Ed./Training			
Board Members	0.00	416.67	0.0%
Office Personnel	350.00	625.00	56.0%
Operations Personnel	0.00	1,041.67	0.0%
Total Cont. Ed./Training	<u>350.00</u>	<u>2,083.34</u>	<u>16.8%</u>
Contractors			
Wastewater Contractors	0.00	3,333.33	0.0%
Water Contractors	0.00	3,333.33	0.0%
Total Contractors	<u>0.00</u>	<u>6,666.66</u>	<u>0.0%</u>
Debt Service Interest	342.58	17,547.42	1.95%
Depreciation	17,477.00	16,666.67	104.86%
Director Expenses			
Car Rental	0.00	83.33	0.0%
Conference Fees	0.00	416.67	0.0%
Fees of Office	(300.00)	3,000.00	(10.0%)
Hotels	0.00	583.33	0.0%
Membership Fees & Dues	0.00	125.00	0.0%
Mileage Reimbursements	0.00	166.67	0.0%
Per Diem	0.00	166.67	0.0%
Surety Bonds	0.00	125.00	0.0%
Taxi Service	0.00	41.67	0.0%
Total Director Expenses	<u>(300.00)</u>	<u>4,708.34</u>	<u>(6.37%)</u>

East Texas Municipal Utility District
Schedule I - Profit & Loss Budget vs. Actual
September 2022 through July 2023

	<u>Sep 22</u>	<u>Budget</u>	<u>% of Budget</u>
Employee Expense			
Car Rental	0.00	83.33	0.0%
Conference Fees	0.00	416.67	0.0%
Health Insurance	(578.57)	7,083.33	(8.17%)
Hotels	0.00	583.33	0.0%
Meals	38.87	166.67	23.32%
Membership Fees & Dues	0.00	208.33	0.0%
Mileage Reimbursement	0.00	166.67	0.0%
Per Diem	0.00	333.33	0.0%
Taxi Service	0.00	41.67	0.0%
Uniforms	136.25	1,000.00	13.63%
Total Employee Expense	<u>(403.45)</u>	<u>10,083.33</u>	<u>(4.0%)</u>
Equipment O&M			
Contractors	0.00	1,666.67	0.0%
Inspection & Registration	0.00	166.67	0.0%
Lubricants	0.00	416.67	0.0%
Parts & Supplies	1,842.45	1,666.67	110.55%
Rent and Lease	6,890.25	416.67	1,653.65%
Equipment O&M - Other	0.00	0.00	0.0%
Total Equipment O&M	<u>8,732.70</u>	<u>4,333.35</u>	<u>201.52%</u>
Fleet			
Contractors	0.00	625.00	0.0%
Fuel	1,820.75	3,333.33	54.62%
Inspection & Registration	0.00	166.67	0.0%
Lubricants	0.00	416.67	0.0%
Parts & Supplies	1,211.58	625.00	193.85%
Rent and Lease	2,443.64	2,083.33	117.3%
Total Fleet	<u>5,475.97</u>	<u>7,250.00</u>	<u>75.53%</u>
Ind Pretreatment Ordinance(IPO)			
3rd party Wasterwater Lab	0.00	416.67	0.0%
Consultants	0.00	250.00	0.0%
Equipment	0.00	1,666.67	0.0%
Equipment O&M	0.00	83.33	0.0%
Total Ind Pretreatment Ordinance(IPO)	<u>0.00</u>	<u>2,416.67</u>	<u>0.0%</u>
Laboratory Fees			
3rd Party Water Lab Analysis	72.00	625.00	11.52%
3rd Party WW Lab Analysis	1,343.00	625.00	214.88%
Wastewater Lab Equip	0.00	1,041.67	0.0%
Water Lab Equip	0.00	1,041.67	0.0%
Total Laboratory Fees	<u>1,415.00</u>	<u>3,333.34</u>	<u>42.45%</u>
Legal Fees	29,015.80	20,833.33	139.28%
Liability & Property Insurance	0.00	2,250.00	0.0%

East Texas Municipal Utility District
Schedule I - Profit & Loss Budget vs. Actual
September 2022 through July 2023

	<u>Sep 22</u>	<u>Budget</u>	<u>% of Budget</u>
Office Supplies			
Consumables	0.00	83.33	0.0%
Janitorial Supplies	365.20	166.67	219.12%
Office Supplies	314.15	1,250.00	25.13%
Postage	0.00	500.00	0.0%
Printing Supplies	0.00	250.00	0.0%
Rent and Lease	617.19	550.00	112.22%
Total Office Supplies	<u>1,296.54</u>	<u>2,800.00</u>	<u>46.31%</u>
Payroll Expenses			
Admin Payroll Expense	25,109.63	22,083.33	113.7%
Operator Water Expense	12,031.45	12,916.67	93.15%
Operator WW Expense	11,568.72	12,916.67	89.56%
Payroll Taxes	3,572.86	4,000.00	89.32%
Retirement	6,356.63	5,833.33	108.97%
Temporary Labor	8,608.47	3,000.00	286.95%
Total Payroll Expenses	<u>67,247.76</u>	<u>60,750.00</u>	<u>110.7%</u>
Safety Expense			
Equipment	0.00	1,250.00	0.0%
PPE	781.84	833.33	93.82%
Training	0.00	416.67	0.0%
Total Safety Expense	<u>781.84</u>	<u>2,500.00</u>	<u>31.27%</u>
Sanitation Expense			
Piney Woods Sanitation	22,261.93	20,000.00	111.31%
Sludge Disposal Charge	1,880.25	1,083.33	173.56%
Total Sanitation Expense	<u>24,142.18</u>	<u>21,083.33</u>	<u>114.51%</u>
Security Expenses	424.11	2,083.33	20.36%
TCEQ Fees	0.00	1,666.67	0.0%
Telephone	1,226.06	1,666.67	73.56%
Tools & Materials			
Consumables	1,148.97	833.33	137.88%
Repairs & Maintenance/Materials	40,767.36	7,500.00	543.57%
Small Tools	456.28	833.33	54.75%
Total Tools & Materials	<u>42,372.61</u>	<u>9,166.66</u>	<u>462.25%</u>
Utilities	<u>14,715.75</u>	<u>15,416.67</u>	<u>95.45%</u>
Total Expense	<u>241,030.40</u>	<u>240,701.62</u>	<u>100.14%</u>
Net Ordinary Income	28,815.07	15,398.38	187.13%

East Texas Municipal Utility District
Schedule I - Profit & Loss Budget vs. Actual
September 2022 through July 2023

	<u>Sep 22</u>	<u>Budget</u>	<u>% of Budget</u>
Other Income/Expense			
Other Income			
Gain/Loss on Sale of Asset	0.00	0.00	0.0%
Total Other Income	<u>0.00</u>	<u>0.00</u>	<u>0.0%</u>
Other Expense			
BOA Bank Fee	0.00	0.00	0.0%
Bond issue Costs	0.00	0.00	0.0%
TWDB Origination Fee	0.00	0.00	0.0%
Wilmington Trust Agent Fee	0.00	0.00	0.0%
Total Other Expense	<u>0.00</u>	<u>0.00</u>	<u>0.0%</u>
Net Other Income	<u>0.00</u>	<u>0.00</u>	<u>0.0%</u>
Net Income	<u><u>28,815.07</u></u>	<u><u>15,398.38</u></u>	<u><u>187.13%</u></u>

East Texas Municipal Utility District
Schedule I - Profit & Loss Budget vs. Actual
September 2022 through July 2023

	Oct 22	Budget	% of Budget
Ordinary Income/Expense			
Income			
C.O.R.E. Charges			
Capital Improvement	19,393.82	16,666.67	116.36%
Emergency	9,696.91	8,333.33	116.36%
Operating Reserve	11,636.29	10,000.00	116.36%
Rate Stabilization	9,696.91	8,333.33	116.36%
Total C.O.R.E. Charges	50,423.93	43,333.33	116.36%
Miscellaneous Income			
Fees	18,251.69	625.00	2,920.27%
Investments/Interest Income	110.64	83.33	132.77%
Invoiced Income	0.00	416.67	0.0%
Permit Violations	0.00	1,500.00	0.0%
Property Sale	0.00	833.33	0.0%
Scrap Income	0.00	83.33	0.0%
Total Miscellaneous Income	18,362.33	3,541.66	518.47%
Property Taxes Revenue			
Property Taxes Revenue I & S	439,375.04	37,141.67	1,182.97%
Property Taxes Revenue O & M	109,838.96	6,666.67	1,647.58%
Total Property Taxes Revenue	549,214.00	43,808.34	1,253.68%
Sanitation Revenue	23,463.30	25,833.33	90.83%
Sewer Revenue	63,325.32	66,666.67	94.99%
Water Revenue	62,893.72	72,916.67	86.25%
Total Income	767,682.60	256,100.00	299.76%
Gross Profit	767,682.60	256,100.00	299.76%
Expense			
Accounting			
Accounting - GMP	6,950.00	1,666.67	417.0%
Auditing Fees	0.00	2,916.67	0.0%
Total Accounting	6,950.00	4,583.34	151.64%
Admin Fee			
Administrative Fee	30.00	41.67	71.99%
Appraisal District & Tax Fees	0.00	750.00	0.0%
Bank Charges	10.00	375.00	2.67%
Bond Agent Fee	400.00	104.17	383.99%
Late & Interest Charges	0.00	41.67	0.0%
Property Tax Reimbursement	0.00	0.00	0.0%
Total Admin Fee	440.00	1,312.51	33.52%
Advertising & Public Notices			
Customer Communications	0.00	166.67	0.0%
Legal Notices	0.00	333.33	0.0%
Marketing Materials	0.00	333.33	0.0%
Total Advertising & Public Notices	0.00	833.33	0.0%
Building O&M			
Contractors	7,808.00	833.33	936.96%
Parts & Materials	0.00	166.67	0.0%
Total Building O&M	7,808.00	1,000.00	780.8%
Chemicals			
Miscellaneous	266.00	208.33	127.68%
Wastewater Treatment	5,985.03	1,666.67	359.1%
Water Production	2,690.24	1,208.33	222.64%
Total Chemicals	8,941.27	3,083.33	289.99%

East Texas Municipal Utility District
Schedule I - Profit & Loss Budget vs. Actual
September 2022 through July 2023

	<u>Oct 22</u>	<u>Budget</u>	<u>% of Budget</u>
Computers			
Hardware	1,275.00	1,916.67	66.52%
Internet Expense	395.98	333.33	118.8%
IT Support	0.00	1,500.00	0.0%
Software	1,793.84	1,250.00	143.51%
Total Computers	<u>3,464.82</u>	<u>5,000.00</u>	<u>69.3%</u>
Consultants			
Wastewater Consultants	267.38	3,750.00	7.13%
Wastewater Engineering	0.00	3,750.00	0.0%
Water Consultants	0.00	833.33	0.0%
Water Engineering	761.60	1,250.00	60.93%
Total Consultants	<u>1,028.98</u>	<u>9,583.33</u>	<u>10.74%</u>
Cont. Ed./Training			
Board Members	0.00	416.67	0.0%
Office Personnel	0.00	625.00	0.0%
Operations Personnel	0.00	1,041.67	0.0%
Total Cont. Ed./Training	<u>0.00</u>	<u>2,083.34</u>	<u>0.0%</u>
Contractors			
Wastewater Contractors	3,897.67	3,333.33	116.93%
Water Contractors	0.00	3,333.33	0.0%
Total Contractors	<u>3,897.67</u>	<u>6,666.66</u>	<u>58.47%</u>
Debt Service Interest	357.17	17,547.42	2.04%
Depreciation	17,477.00	16,666.67	104.86%
Director Expenses			
Car Rental	0.00	83.33	0.0%
Conference Fees	0.00	416.67	0.0%
Fees of Office	450.00	3,000.00	15.0%
Hotels	0.00	583.33	0.0%
Membership Fees & Dues	0.00	125.00	0.0%
Mileage Reimbursements	0.00	166.67	0.0%
Per Diem	0.00	166.67	0.0%
Surety Bonds	325.00	125.00	260.0%
Taxi Service	0.00	41.67	0.0%
Total Director Expenses	<u>775.00</u>	<u>4,708.34</u>	<u>16.46%</u>

East Texas Municipal Utility District
Schedule I - Profit & Loss Budget vs. Actual
September 2022 through July 2023

	<u>Oct 22</u>	<u>Budget</u>	<u>% of Budget</u>
Employee Expense			
Car Rental	0.00	83.33	0.0%
Conference Fees	110.00	416.67	26.4%
Health Insurance	4,631.21	7,083.33	65.38%
Hotels	976.79	583.33	167.45%
Meals	109.05	166.67	65.43%
Membership Fees & Dues	948.00	208.33	455.05%
Mileage Reimbursement	758.17	166.67	454.89%
Per Diem	0.00	333.33	0.0%
Taxi Service	0.00	41.67	0.0%
Uniforms	195.00	1,000.00	19.5%
Total Employee Expense	<u>7,728.22</u>	<u>10,083.33</u>	<u>76.64%</u>
Equipment O&M			
Contractors	0.00	1,666.67	0.0%
Inspection & Registration	0.00	166.67	0.0%
Lubricants	0.00	416.67	0.0%
Parts & Supplies	2,316.00	1,666.67	138.96%
Rent and Lease	9,042.53	416.67	2,170.19%
Equipment O&M - Other	0.00	0.00	0.0%
Total Equipment O&M	<u>11,358.53</u>	<u>4,333.35</u>	<u>262.12%</u>
Fleet			
Contractors	462.50	625.00	74.0%
Fuel	2,332.35	3,333.33	69.97%
Inspection & Registration	0.00	166.67	0.0%
Lubricants	418.35	416.67	100.4%
Parts & Supplies	190.38	625.00	30.46%
Rent and Lease	2,443.64	2,083.33	117.3%
Total Fleet	<u>5,847.22</u>	<u>7,250.00</u>	<u>80.65%</u>
Ind Pretreatment Ordinance(IPO)			
3rd party Wasterwater Lab	0.00	416.67	0.0%
Consultants	0.00	250.00	0.0%
Equipment	0.00	1,666.67	0.0%
Equipment O&M	0.00	83.33	0.0%
Total Ind Pretreatment Ordinance(IPO)	<u>0.00</u>	<u>2,416.67</u>	<u>0.0%</u>
Laboratory Fees			
3rd Party Water Lab Analysis	72.00	625.00	11.52%
3rd Party WW Lab Analysis	1,338.00	625.00	214.08%
Wastewater Lab Equip	2,969.76	1,041.67	285.1%
Water Lab Equip	0.00	1,041.67	0.0%
Total Laboratory Fees	<u>4,379.76</u>	<u>3,333.34</u>	<u>131.39%</u>
Legal Fees	5,115.00	20,833.33	24.55%
Liability & Property Insurance	6,443.50	2,250.00	286.38%

East Texas Municipal Utility District
Schedule I - Profit & Loss Budget vs. Actual
September 2022 through July 2023

	<u>Oct 22</u>	<u>Budget</u>	<u>% of Budget</u>
Office Supplies			
Consumables	0.00	83.33	0.0%
Janitorial Supplies	322.52	166.67	193.51%
Office Supplies	884.81	1,250.00	70.79%
Postage	310.50	500.00	62.1%
Printing Supplies	294.90	250.00	117.96%
Rent and Lease	617.19	550.00	112.22%
Total Office Supplies	<u>2,429.92</u>	<u>2,800.00</u>	<u>86.78%</u>
Payroll Expenses			
Admin Payroll Expense	13,451.07	22,083.33	60.91%
Operator Water Expense	9,485.36	12,916.67	73.44%
Operator WW Expense	8,767.67	12,916.67	67.88%
Payroll Taxes	1,913.26	4,000.00	47.83%
Retirement	6,220.76	5,833.33	106.64%
Temporary Labor	8,716.98	3,000.00	290.57%
Total Payroll Expenses	<u>48,555.10</u>	<u>60,750.00</u>	<u>79.93%</u>
Safety Expense			
Equipment	72.00	1,250.00	5.76%
PPE	155.67	833.33	18.68%
Training	0.00	416.67	0.0%
Total Safety Expense	<u>227.67</u>	<u>2,500.00</u>	<u>9.11%</u>
Sanitation Expense			
Piney Woods Sanitation	22,204.76	20,000.00	111.02%
Sludge Disposal Charge	627.85	1,083.33	57.96%
Total Sanitation Expense	<u>22,832.61</u>	<u>21,083.33</u>	<u>108.3%</u>
Security Expenses	610.00	2,083.33	29.28%
TCEQ Fees	7,728.22	1,666.67	463.69%
Telephone	1,243.22	1,666.67	74.59%
Tools & Materials			
Consumables	721.72	833.33	86.61%
Repairs & Maintenance/Materials	7,045.42	7,500.00	93.94%
Small Tools	499.24	833.33	59.91%
Total Tools & Materials	<u>8,266.38</u>	<u>9,166.66</u>	<u>90.18%</u>
Utilities	<u>14,303.03</u>	<u>15,416.67</u>	<u>92.78%</u>
Total Expense	<u>198,208.29</u>	<u>240,701.62</u>	<u>82.35%</u>
Net Ordinary Income	569,474.31	15,398.38	3,698.27%

East Texas Municipal Utility District
Schedule I - Profit & Loss Budget vs. Actual
September 2022 through July 2023

	<u>Oct 22</u>	<u>Budget</u>	<u>% of Budget</u>
Other Income/Expense			
Other Income			
Gain/Loss on Sale of Asset	2,100.00	0.00	100.0%
Total Other Income	<u>2,100.00</u>	<u>0.00</u>	<u>100.0%</u>
Other Expense			
BOA Bank Fee	0.00	0.00	0.0%
Bond issue Costs	0.00	0.00	0.0%
TWDB Origination Fee	0.00	0.00	0.0%
Wilmington Trust Agent Fee	0.00	0.00	0.0%
Total Other Expense	<u>0.00</u>	<u>0.00</u>	<u>0.0%</u>
Net Other Income	<u>2,100.00</u>	<u>0.00</u>	<u>100.0%</u>
Net Income	<u><u>571,574.31</u></u>	<u><u>15,398.38</u></u>	<u><u>3,711.91%</u></u>

East Texas Municipal Utility District
Schedule I - Profit & Loss Budget vs. Actual
September 2022 through July 2023

Ordinary Income/Expense	Nov 22	Budget	% of Budget
Income			
C.O.R.E. Charges			
Capital Improvement	17,152.67	16,666.67	102.92%
Emergency	8,576.34	8,333.33	102.92%
Operating Reserve	10,291.60	10,000.00	102.92%
Rate Stabilization	8,576.34	8,333.33	102.92%
Total C.O.R.E. Charges	44,596.95	43,333.33	102.92%
Miscellaneous Income			
Fees	6,842.52	625.00	1,094.8%
Investments/Interest Income	132.05	83.33	158.47%
Invoiced Income	0.00	416.67	0.0%
Permit Violations	0.00	1,500.00	0.0%
Property Sale	0.00	833.33	0.0%
Scrap Income	0.00	83.33	0.0%
Total Miscellaneous Income	6,974.57	3,541.66	196.93%
Property Taxes Revenue			
Property Taxes Revenue I & S	(925.74)	37,141.67	(2.49%)
Property Taxes Revenue O & M	(289.99)	6,666.67	(4.35%)
Total Property Taxes Revenue	(1,215.73)	43,808.34	(2.78%)
Sanitation Revenue	24,990.97	25,833.33	96.74%
Sewer Revenue	71,867.04	66,666.67	107.8%
Water Revenue	32,469.49	72,916.67	44.53%
Total Income	179,683.29	256,100.00	70.16%
Gross Profit	179,683.29	256,100.00	70.16%
Expense			
Accounting			
Accounting - GMP	0.00	1,666.67	0.0%
Auditing Fees	3,500.00	2,916.67	120.0%
Total Accounting	3,500.00	4,583.34	76.36%
Admin Fee			
Administrative Fee	30.00	41.67	71.99%
Appraisal District & Tax Fees	1,036.50	750.00	138.2%
Bank Charges	0.00	375.00	0.0%
Bond Agent Fee	0.00	104.17	0.0%
Late & Interest Charges	(313.49)	41.67	(752.32%)
Property Tax Reimbursement	0.00	0.00	0.0%
Total Admin Fee	753.01	1,312.51	57.37%
Advertising & Public Notices			
Customer Communications	0.00	166.67	0.0%
Legal Notices	0.00	333.33	0.0%
Marketing Materials	0.00	333.33	0.0%
Total Advertising & Public Notices	0.00	833.33	0.0%
Building O&M			
Contractors	0.00	833.33	0.0%
Parts & Materials	3,551.25	166.67	2,130.71%
Total Building O&M	3,551.25	1,000.00	355.13%
Chemicals			
Miscellaneous	0.00	208.33	0.0%
Wastewater Treatment	2,654.85	1,666.67	159.29%
Water Production	3,703.32	1,208.33	306.48%
Total Chemicals	6,358.17	3,083.33	206.21%

East Texas Municipal Utility District
Schedule I - Profit & Loss Budget vs. Actual
September 2022 through July 2023

	<u>Nov 22</u>	<u>Budget</u>	<u>% of Budget</u>
Computers			
Hardware	0.00	1,916.67	0.0%
Internet Expense	393.26	333.33	117.98%
IT Support	0.00	1,500.00	0.0%
Software	1,944.20	1,250.00	155.54%
Total Computers	<u>2,337.46</u>	<u>5,000.00</u>	<u>46.75%</u>
Consultants			
Wastewater Consultants	89.13	3,750.00	2.38%
Wastewater Engineering	980.80	3,750.00	26.16%
Water Consultants	0.00	833.33	0.0%
Water Engineering	980.80	1,250.00	78.46%
Total Consultants	<u>2,050.73</u>	<u>9,583.33</u>	<u>21.4%</u>
Cont. Ed./Training			
Board Members	0.00	416.67	0.0%
Office Personnel	0.00	625.00	0.0%
Operations Personnel	0.00	1,041.67	0.0%
Total Cont. Ed./Training	<u>0.00</u>	<u>2,083.34</u>	<u>0.0%</u>
Contractors			
Wastewater Contractors	0.00	3,333.33	0.0%
Water Contractors	0.00	3,333.33	0.0%
Total Contractors	<u>0.00</u>	<u>6,666.66</u>	<u>0.0%</u>
Debt Service Interest	0.00	17,547.42	0.0%
Depreciation	17,477.00	16,666.67	104.86%
Director Expenses			
Car Rental	0.00	83.33	0.0%
Conference Fees	0.00	416.67	0.0%
Fees of Office	1,050.00	3,000.00	35.0%
Hotels	0.00	583.33	0.0%
Membership Fees & Dues	750.00	125.00	600.0%
Mileage Reimbursements	0.00	166.67	0.0%
Per Diem	0.00	166.67	0.0%
Surety Bonds	0.00	125.00	0.0%
Taxi Service	0.00	41.67	0.0%
Total Director Expenses	<u>1,800.00</u>	<u>4,708.34</u>	<u>38.23%</u>

East Texas Municipal Utility District
Schedule I - Profit & Loss Budget vs. Actual
September 2022 through July 2023

	<u>Nov 22</u>	<u>Budget</u>	<u>% of Budget</u>
Employee Expense			
Car Rental	0.00	83.33	0.0%
Conference Fees	349.00	416.67	83.76%
Health Insurance	3,671.09	7,083.33	51.83%
Hotels	885.16	583.33	151.74%
Meals	375.30	166.67	225.18%
Membership Fees & Dues	0.00	208.33	0.0%
Mileage Reimbursement	0.00	166.67	0.0%
Per Diem	0.00	333.33	0.0%
Taxi Service	8.00	41.67	19.2%
Uniforms	295.00	1,000.00	29.5%
Total Employee Expense	<u>5,583.55</u>	<u>10,083.33</u>	<u>55.37%</u>
Equipment O&M			
Contractors	0.00	1,666.67	0.0%
Inspection & Registration	0.00	166.67	0.0%
Lubricants	0.00	416.67	0.0%
Parts & Supplies	0.00	1,666.67	0.0%
Rent and Lease	9,119.22	416.67	2,188.6%
Equipment O&M - Other	0.00	0.00	0.0%
Total Equipment O&M	<u>9,119.22</u>	<u>4,333.35</u>	<u>210.44%</u>
Fleet			
Contractors	0.00	625.00	0.0%
Fuel	2,052.36	3,333.33	61.57%
Inspection & Registration	0.00	166.67	0.0%
Lubricants	0.00	416.67	0.0%
Parts & Supplies	965.94	625.00	154.55%
Rent and Lease	2,443.64	2,083.33	117.3%
Total Fleet	<u>5,461.94</u>	<u>7,250.00</u>	<u>75.34%</u>
Ind Pretreatment Ordinance(IPO)			
3rd party Wasterwater Lab	0.00	416.67	0.0%
Consultants	0.00	250.00	0.0%
Equipment	0.00	1,666.67	0.0%
Equipment O&M	0.00	83.33	0.0%
Total Ind Pretreatment Ordinance(IPO)	<u>0.00</u>	<u>2,416.67</u>	<u>0.0%</u>
Laboratory Fees			
3rd Party Water Lab Analysis	0.00	625.00	0.0%
3rd Party WW Lab Analysis	0.00	625.00	0.0%
Wastewater Lab Equip	0.00	1,041.67	0.0%
Water Lab Equip	0.00	1,041.67	0.0%
Total Laboratory Fees	<u>0.00</u>	<u>3,333.34</u>	<u>0.0%</u>
Legal Fees	14,021.25	20,833.33	67.3%
Liability & Property Insurance	0.00	2,250.00	0.0%

East Texas Municipal Utility District
Schedule I - Profit & Loss Budget vs. Actual
September 2022 through July 2023

	Nov 22	Budget	% of Budget
Office Supplies			
Consumables	514.44	83.33	617.35%
Janitorial Supplies	322.52	166.67	193.51%
Office Supplies	57.67	1,250.00	4.61%
Postage	826.43	500.00	165.29%
Printing Supplies	40.25	250.00	16.1%
Rent and Lease	481.69	550.00	87.58%
Total Office Supplies	<u>2,243.00</u>	<u>2,800.00</u>	<u>80.11%</u>
Payroll Expenses			
Admin Payroll Expense	13,440.00	22,083.33	60.86%
Operator Water Expense	10,028.32	12,916.67	77.64%
Operator WW Expense	9,705.13	12,916.67	75.14%
Payroll Taxes	2,485.27	4,000.00	62.13%
Retirement	2,245.76	5,833.33	38.5%
Temporary Labor	11,354.42	3,000.00	378.48%
Total Payroll Expenses	<u>49,258.90</u>	<u>60,750.00</u>	<u>81.09%</u>
Safety Expense			
Equipment	266.42	1,250.00	21.31%
PPE	91.40	833.33	10.97%
Training	0.00	416.67	0.0%
Total Safety Expense	<u>357.82</u>	<u>2,500.00</u>	<u>14.31%</u>
Sanitation Expense			
Piney Woods Sanitation	20,739.40	20,000.00	103.7%
Sludge Disposal Charge	0.00	1,083.33	0.0%
Total Sanitation Expense	<u>20,739.40</u>	<u>21,083.33</u>	<u>98.37%</u>
Security Expenses	360.00	2,083.33	17.28%
TCEQ Fees	2,173.15	1,666.67	130.39%
Telephone	1,242.41	1,666.67	74.54%
Tools & Materials			
Consumables	692.55	833.33	83.11%
Repairs & Maintenance/Materials	10,022.11	7,500.00	133.63%
Small Tools	1,812.11	833.33	217.45%
Total Tools & Materials	<u>12,526.77</u>	<u>9,166.66</u>	<u>136.66%</u>
Utilities	<u>13,268.66</u>	<u>15,416.67</u>	<u>86.07%</u>
Total Expense	<u>174,183.69</u>	<u>240,701.62</u>	<u>72.37%</u>
Net Ordinary Income	5,499.60	15,398.38	35.72%

East Texas Municipal Utility District
Schedule I - Profit & Loss Budget vs. Actual
September 2022 through July 2023

	<u>Nov 22</u>	<u>Budget</u>	<u>% of Budget</u>
Other Income/Expense			
Other Income			
Gain/Loss on Sale of Asset	0.00	0.00	0.0%
Total Other Income	<u>0.00</u>	<u>0.00</u>	<u>0.0%</u>
Other Expense			
BOA Bank Fee	0.00	0.00	0.0%
Bond issue Costs	0.00	0.00	0.0%
TWDB Origination Fee	0.00	0.00	0.0%
Wilmington Trust Agent Fee	0.00	0.00	0.0%
Total Other Expense	<u>0.00</u>	<u>0.00</u>	<u>0.0%</u>
Net Other Income	<u>0.00</u>	<u>0.00</u>	<u>0.0%</u>
Net Income	<u><u>5,499.60</u></u>	<u><u>15,398.38</u></u>	<u><u>35.72%</u></u>

East Texas Municipal Utility District
Schedule I - Profit & Loss Budget vs. Actual
September 2022 through July 2023

Ordinary Income/Expense	Dec 22	Budget	% of Budget
Income			
C.O.R.E. Charges			
Capital Improvement	12,872.56	16,666.67	77.24%
Emergency	6,436.29	8,333.33	77.24%
Operating Reserve	12,742.15	10,000.00	127.42%
Rate Stabilization	6,436.29	8,333.33	77.24%
Total C.O.R.E. Charges	38,487.29	43,333.33	88.82%
Miscellaneous Income			
Fees	6,953.18	625.00	1,112.51%
Investments/Interest Income	140.23	83.33	168.28%
Invoiced Income	0.00	416.67	0.0%
Permit Violations	0.00	1,500.00	0.0%
Property Sale	0.00	833.33	0.0%
Scrap Income	0.00	83.33	0.0%
Total Miscellaneous Income	7,093.41	3,541.66	200.29%
Property Taxes Revenue			
Property Taxes Revenue I & S	(2,659.84)	37,141.67	(7.16%)
Property Taxes Revenue O & M	(620.66)	6,666.67	(9.31%)
Total Property Taxes Revenue	(3,280.50)	43,808.34	(7.49%)
Sanitation Revenue	23,311.87	25,833.33	90.24%
Sewer Revenue	52,259.96	66,666.67	78.39%
Water Revenue	68,239.60	72,916.67	93.59%
Total Income	186,111.63	256,100.00	72.67%
Gross Profit	186,111.63	256,100.00	72.67%
Expense			
Accounting			
Accounting - GMP	14,500.00	1,666.67	870.0%
Auditing Fees	0.00	2,916.67	0.0%
Total Accounting	14,500.00	4,583.34	316.36%
Admin Fee			
Administrative Fee	30.00	41.67	71.99%
Appraisal District & Tax Fees	1,789.00	750.00	238.53%
Bank Charges	10.00	375.00	2.67%
Bond Agent Fee	0.00	104.17	0.0%
Late & Interest Charges	0.00	41.67	0.0%
Property Tax Reimbursement	0.00	0.00	0.0%
Total Admin Fee	1,829.00	1,312.51	139.35%
Advertising & Public Notices			
Customer Communications	0.00	166.67	0.0%
Legal Notices	865.83	333.33	259.75%
Marketing Materials	0.00	333.33	0.0%
Total Advertising & Public Notices	865.83	833.33	103.9%
Building O&M			
Contractors	87.00	833.33	10.44%
Parts & Materials	30.68	166.67	18.41%
Total Building O&M	117.68	1,000.00	11.77%
Chemicals			
Miscellaneous	0.00	208.33	0.0%
Wastewater Treatment	1,211.19	1,666.67	72.67%
Water Production	129.50	1,208.33	10.72%
Total Chemicals	1,340.69	3,083.33	43.48%

East Texas Municipal Utility District
Schedule I - Profit & Loss Budget vs. Actual
September 2022 through July 2023

	<u>Dec 22</u>	<u>Budget</u>	<u>% of Budget</u>
Computers			
Hardware	0.00	1,916.67	0.0%
Internet Expense	393.24	333.33	117.97%
IT Support	1,220.00	1,500.00	81.33%
Software	1,020.98	1,250.00	81.68%
Total Computers	<u>2,634.22</u>	<u>5,000.00</u>	<u>52.68%</u>
Consultants			
Wastewater Consultants	5,587.75	3,750.00	149.01%
Wastewater Engineering	2,887.74	3,750.00	77.01%
Water Consultants	0.00	833.33	0.0%
Water Engineering	0.00	1,250.00	0.0%
Total Consultants	<u>8,475.49</u>	<u>9,583.33</u>	<u>88.44%</u>
Cont. Ed./Training			
Board Members	0.00	416.67	0.0%
Office Personnel	0.00	625.00	0.0%
Operations Personnel	111.00	1,041.67	10.66%
Total Cont. Ed./Training	<u>111.00</u>	<u>2,083.34</u>	<u>5.33%</u>
Contractors			
Wastewater Contractors	0.00	3,333.33	0.0%
Water Contractors	0.00	3,333.33	0.0%
Total Contractors	<u>0.00</u>	<u>6,666.66</u>	<u>0.0%</u>
Debt Service Interest	0.00	17,547.42	0.0%
Depreciation	17,477.00	16,666.67	104.86%
Director Expenses			
Car Rental	0.00	83.33	0.0%
Conference Fees	0.00	416.67	0.0%
Fees of Office	600.00	3,000.00	20.0%
Hotels	0.00	583.33	0.0%
Membership Fees & Dues	2,500.00	125.00	2,000.0%
Mileage Reimbursements	0.00	166.67	0.0%
Per Diem	0.00	166.67	0.0%
Surety Bonds	250.00	125.00	200.0%
Taxi Service	0.00	41.67	0.0%
Total Director Expenses	<u>3,350.00</u>	<u>4,708.34</u>	<u>71.15%</u>

East Texas Municipal Utility District
Schedule I - Profit & Loss Budget vs. Actual
September 2022 through July 2023

	<u>Dec 22</u>	<u>Budget</u>	<u>% of Budget</u>
Employee Expense			
Car Rental	0.00	83.33	0.0%
Conference Fees	0.00	416.67	0.0%
Health Insurance	3,969.36	7,083.33	56.04%
Hotels	0.00	583.33	0.0%
Meals	414.84	166.67	248.9%
Membership Fees & Dues	0.00	208.33	0.0%
Mileage Reimbursement	0.00	166.67	0.0%
Per Diem	0.00	333.33	0.0%
Taxi Service	0.00	41.67	0.0%
Uniforms	243.75	1,000.00	24.38%
Total Employee Expense	<u>4,627.95</u>	<u>10,083.33</u>	<u>45.9%</u>
Equipment O&M			
Contractors	0.00	1,666.67	0.0%
Inspection & Registration	0.00	166.67	0.0%
Lubricants	2,393.59	416.67	574.46%
Parts & Supplies	133.00	1,666.67	7.98%
Rent and Lease	5,003.07	416.67	1,200.73%
Equipment O&M - Other	0.00	0.00	0.0%
Total Equipment O&M	<u>7,529.66</u>	<u>4,333.35</u>	<u>173.76%</u>
Fleet			
Contractors	14,388.33	625.00	2,302.13%
Fuel	655.25	3,333.33	19.66%
Inspection & Registration	0.00	166.67	0.0%
Lubricants	161.88	416.67	38.85%
Parts & Supplies	705.00	625.00	112.8%
Rent and Lease	2,443.64	2,083.33	117.3%
Total Fleet	<u>18,354.10</u>	<u>7,250.00</u>	<u>253.16%</u>
Ind Pretreatment Ordinance(IPO)			
3rd party Wasterwater Lab	0.00	416.67	0.0%
Consultants	0.00	250.00	0.0%
Equipment	0.00	1,666.67	0.0%
Equipment O&M	0.00	83.33	0.0%
Total Ind Pretreatment Ordinance(IPO)	<u>0.00</u>	<u>2,416.67</u>	<u>0.0%</u>
Laboratory Fees			
3rd Party Water Lab Analysis	72.00	625.00	11.52%
3rd Party WW Lab Analysis	1,424.00	625.00	227.84%
Wastewater Lab Equip	0.00	1,041.67	0.0%
Water Lab Equip	0.00	1,041.67	0.0%
Total Laboratory Fees	<u>1,496.00</u>	<u>3,333.34</u>	<u>44.88%</u>
Legal Fees	6,602.50	20,833.33	31.69%
Liability & Property Insurance	0.00	2,250.00	0.0%

East Texas Municipal Utility District
Schedule I - Profit & Loss Budget vs. Actual
September 2022 through July 2023

	<u>Dec 22</u>	<u>Budget</u>	<u>% of Budget</u>
Office Supplies			
Consumables	142.86	83.33	171.44%
Janitorial Supplies	504.57	166.67	302.74%
Office Supplies	2,789.70	1,250.00	223.18%
Postage	621.00	500.00	124.2%
Printing Supplies	140.68	250.00	56.27%
Rent and Lease	618.62	550.00	112.48%
Total Office Supplies	<u>4,817.43</u>	<u>2,800.00</u>	<u>172.05%</u>
Payroll Expenses			
Admin Payroll Expense	16,805.36	22,083.33	76.1%
Operator Water Expense	11,452.85	12,916.67	88.67%
Operator WW Expense	12,520.64	12,916.67	96.93%
Payroll Taxes	3,053.97	4,000.00	76.35%
Retirement	5,321.66	5,833.33	91.23%
Temporary Labor	7,483.87	3,000.00	249.46%
Total Payroll Expenses	<u>56,638.35</u>	<u>60,750.00</u>	<u>93.23%</u>
Safety Expense			
Equipment	621.35	1,250.00	49.71%
PPE	12.80	833.33	1.54%
Training	0.00	416.67	0.0%
Total Safety Expense	<u>634.15</u>	<u>2,500.00</u>	<u>25.37%</u>
Sanitation Expense			
Piney Woods Sanitation	22,686.03	20,000.00	113.43%
Sludge Disposal Charge	0.00	1,083.33	0.0%
Total Sanitation Expense	<u>22,686.03</u>	<u>21,083.33</u>	<u>107.6%</u>
Security Expenses	360.00	2,083.33	17.28%
TCEQ Fees	0.00	1,666.67	0.0%
Telephone	1,256.91	1,666.67	75.41%
Tools & Materials			
Consumables	2,003.35	833.33	240.4%
Repairs & Maintenance/Materials	4,652.58	7,500.00	62.03%
Small Tools	3,995.46	833.33	479.46%
Total Tools & Materials	<u>10,651.39</u>	<u>9,166.66</u>	<u>116.2%</u>
Utilities	<u>13,865.36</u>	<u>15,416.67</u>	<u>89.94%</u>
Total Expense	<u>200,220.74</u>	<u>240,701.62</u>	<u>83.18%</u>
Net Ordinary Income	(14,109.11)	15,398.38	(91.63%)

East Texas Municipal Utility District
Schedule I - Profit & Loss Budget vs. Actual
September 2022 through July 2023

	<u>Dec 22</u>	<u>Budget</u>	<u>% of Budget</u>
Other Income/Expense			
Other Income			
Gain/Loss on Sale of Asset	0.00	0.00	0.0%
Total Other Income	<u>0.00</u>	<u>0.00</u>	<u>0.0%</u>
Other Expense			
BOA Bank Fee	0.00	0.00	0.0%
Bond issue Costs	0.00	0.00	0.0%
TWDB Origination Fee	0.00	0.00	0.0%
Wilmington Trust Agent Fee	0.00	0.00	0.0%
Total Other Expense	<u>0.00</u>	<u>0.00</u>	<u>0.0%</u>
Net Other Income	<u>0.00</u>	<u>0.00</u>	<u>0.0%</u>
Net Income	<u><u>(14,109.11)</u></u>	<u><u>15,398.38</u></u>	<u><u>(91.63%)</u></u>

East Texas Municipal Utility District
Schedule I - Profit & Loss Budget vs. Actual
September 2022 through July 2023

	Jan 23	Budget	% of Budget
Ordinary Income/Expense			
Income			
C.O.R.E. Charges			
Capital Improvement	14,152.79	16,666.67	84.92%
Emergency	7,076.39	8,333.33	84.92%
Operating Reserve	8,491.67	10,000.00	84.92%
Rate Stabilization	7,076.39	8,333.33	84.92%
Total C.O.R.E. Charges	36,797.24	43,333.33	84.92%
Miscellaneous Income			
Fees	5,294.73	625.00	847.16%
Investments/Interest Income	144.06	83.33	172.88%
Invoiced Income	0.00	416.67	0.0%
Permit Violations	2,500.00	1,500.00	166.67%
Property Sale	0.00	833.33	0.0%
Scrap Income	0.00	83.33	0.0%
Total Miscellaneous Income	7,938.79	3,541.66	224.15%
Property Taxes Revenue			
Property Taxes Revenue I & S	14,336.96	37,141.67	38.6%
Property Taxes Revenue O & M	3,597.18	6,666.67	53.96%
Total Property Taxes Revenue	17,934.14	43,808.34	40.94%
Sanitation Revenue	25,622.32	25,833.33	99.18%
Sewer Revenue	62,763.13	66,666.67	94.15%
Water Revenue	63,493.20	72,916.67	87.08%
Total Income	214,548.82	256,100.00	83.78%
Gross Profit	214,548.82	256,100.00	83.78%
Expense			
Accounting			
Accounting - GMP	14,250.00	1,666.67	855.0%
Auditing Fees	13,000.00	2,916.67	445.71%
Total Accounting	27,250.00	4,583.34	594.55%
Admin Fee			
Administrative Fee	0.00	41.67	0.0%
Appraisal District & Tax Fees	0.00	750.00	0.0%
Bank Charges	75.00	375.00	20.0%
Bond Agent Fee	0.00	104.17	0.0%
Late & Interest Charges	0.00	41.67	0.0%
Property Tax Reimbursement	0.00	0.00	0.0%
Total Admin Fee	75.00	1,312.51	5.71%
Advertising & Public Notices			
Customer Communications	0.00	166.67	0.0%
Legal Notices	950.67	333.33	285.2%
Marketing Materials	0.00	333.33	0.0%
Total Advertising & Public Notices	950.67	833.33	114.08%
Building O&M			
Contractors	0.00	833.33	0.0%
Parts & Materials	0.00	166.67	0.0%
Total Building O&M	0.00	1,000.00	0.0%
Chemicals			
Miscellaneous	0.00	208.33	0.0%
Wastewater Treatment	0.00	1,666.67	0.0%
Water Production	0.00	1,208.33	0.0%
Total Chemicals	0.00	3,083.33	0.0%

East Texas Municipal Utility District
Schedule I - Profit & Loss Budget vs. Actual
September 2022 through July 2023

	<u>Jan 23</u>	<u>Budget</u>	<u>% of Budget</u>
Computers			
Hardware	0.00	1,916.67	0.0%
Internet Expense	393.24	333.33	117.97%
IT Support	1,220.00	1,500.00	81.33%
Software	1,596.29	1,250.00	127.7%
Total Computers	<u>3,209.53</u>	<u>5,000.00</u>	<u>64.19%</u>
Consultants			
Wastewater Consultants	689.13	3,750.00	18.38%
Wastewater Engineering	0.00	3,750.00	0.0%
Water Consultants	600.00	833.33	72.0%
Water Engineering	0.00	1,250.00	0.0%
Total Consultants	<u>1,289.13</u>	<u>9,583.33</u>	<u>13.45%</u>
Cont. Ed./Training			
Board Members	0.00	416.67	0.0%
Office Personnel	0.00	625.00	0.0%
Operations Personnel	0.00	1,041.67	0.0%
Total Cont. Ed./Training	<u>0.00</u>	<u>2,083.34</u>	<u>0.0%</u>
Contractors			
Wastewater Contractors	0.00	3,333.33	0.0%
Water Contractors	2,270.57	3,333.33	68.12%
Total Contractors	<u>2,270.57</u>	<u>6,666.66</u>	<u>34.06%</u>
Debt Service Interest	100,887.00	17,547.42	574.94%
Depreciation	17,477.00	16,666.67	104.86%
Director Expenses			
Car Rental	0.00	83.33	0.0%
Conference Fees	0.00	416.67	0.0%
Fees of Office	450.00	3,000.00	15.0%
Hotels	0.00	583.33	0.0%
Membership Fees & Dues	0.00	125.00	0.0%
Mileage Reimbursements	0.00	166.67	0.0%
Per Diem	0.00	166.67	0.0%
Surety Bonds	0.00	125.00	0.0%
Taxi Service	0.00	41.67	0.0%
Total Director Expenses	<u>450.00</u>	<u>4,708.34</u>	<u>9.56%</u>

East Texas Municipal Utility District
Schedule I - Profit & Loss Budget vs. Actual
September 2022 through July 2023

	<u>Jan 23</u>	<u>Budget</u>	<u>% of Budget</u>
Employee Expense			
Car Rental	0.00	83.33	0.0%
Conference Fees	0.00	416.67	0.0%
Health Insurance	4,092.11	7,083.33	57.77%
Hotels	907.20	583.33	155.52%
Meals	251.93	166.67	151.16%
Membership Fees & Dues	0.00	208.33	0.0%
Mileage Reimbursement	0.00	166.67	0.0%
Per Diem	0.00	333.33	0.0%
Taxi Service	0.00	41.67	0.0%
Uniforms	195.00	1,000.00	19.5%
Total Employee Expense	<u>5,446.24</u>	<u>10,083.33</u>	<u>54.01%</u>
Equipment O&M			
Contractors	0.00	1,666.67	0.0%
Inspection & Registration	0.00	166.67	0.0%
Lubricants	0.00	416.67	0.0%
Parts & Supplies	756.52	1,666.67	45.39%
Rent and Lease	7,779.93	416.67	1,867.17%
Equipment O&M - Other	0.00	0.00	0.0%
Total Equipment O&M	<u>8,536.45</u>	<u>4,333.35</u>	<u>196.99%</u>
Fleet			
Contractors	0.00	625.00	0.0%
Fuel	4,028.36	3,333.33	120.85%
Inspection & Registration	7.50	166.67	4.5%
Lubricants	0.00	416.67	0.0%
Parts & Supplies	1,486.44	625.00	237.83%
Rent and Lease	2,506.38	2,083.33	120.31%
Total Fleet	<u>8,028.68</u>	<u>7,250.00</u>	<u>110.74%</u>
Ind Pretreatment Ordinance(IPO)			
3rd party Wasterwater Lab	0.00	416.67	0.0%
Consultants	0.00	250.00	0.0%
Equipment	0.00	1,666.67	0.0%
Equipment O&M	0.00	83.33	0.0%
Total Ind Pretreatment Ordinance(IPO)	<u>0.00</u>	<u>2,416.67</u>	<u>0.0%</u>
Laboratory Fees			
3rd Party Water Lab Analysis	72.00	625.00	11.52%
3rd Party WW Lab Analysis	1,280.00	625.00	204.8%
Wastewater Lab Equip	120.52	1,041.67	11.57%
Water Lab Equip	0.00	1,041.67	0.0%
Total Laboratory Fees	<u>1,472.52</u>	<u>3,333.34</u>	<u>44.18%</u>
Legal Fees	716.25	20,833.33	3.44%
Liability & Property Insurance	6,076.50	2,250.00	270.07%

East Texas Municipal Utility District
Schedule I - Profit & Loss Budget vs. Actual
September 2022 through July 2023

	<u>Jan 23</u>	<u>Budget</u>	<u>% of Budget</u>
Office Supplies			
Consumables	41.55	83.33	49.86%
Janitorial Supplies	322.52	166.67	193.51%
Office Supplies	52.91	1,250.00	4.23%
Postage	828.00	500.00	165.6%
Printing Supplies	86.29	250.00	34.52%
Rent and Lease	406.15	550.00	73.85%
Total Office Supplies	<u>1,737.42</u>	<u>2,800.00</u>	<u>62.05%</u>
Payroll Expenses			
Admin Payroll Expense	13,440.00	22,083.33	60.86%
Operator Water Expense	8,968.63	12,916.67	69.44%
Operator WW Expense	9,102.38	12,916.67	70.47%
Payroll Taxes	2,389.59	4,000.00	59.74%
Retirement	4,219.03	5,833.33	72.33%
Temporary Labor	2,354.80	3,000.00	78.49%
Total Payroll Expenses	<u>40,474.43</u>	<u>60,750.00</u>	<u>66.63%</u>
Safety Expense			
Equipment	0.00	1,250.00	0.0%
PPE	60.00	833.33	7.2%
Training	0.00	416.67	0.0%
Total Safety Expense	<u>60.00</u>	<u>2,500.00</u>	<u>2.4%</u>
Sanitation Expense			
Piney Woods Sanitation	4,243.99	20,000.00	21.22%
Sludge Disposal Charge	1,921.64	1,083.33	177.38%
Total Sanitation Expense	<u>6,165.63</u>	<u>21,083.33</u>	<u>29.24%</u>
Security Expenses	360.00	2,083.33	17.28%
TCEQ Fees	0.00	1,666.67	0.0%
Telephone	1,269.44	1,666.67	76.17%
Tools & Materials			
Consumables	488.15	833.33	58.58%
Repairs & Maintenance/Materials	1,070.20	7,500.00	14.27%
Small Tools	382.01	833.33	45.84%
Total Tools & Materials	<u>1,940.36</u>	<u>9,166.66</u>	<u>21.17%</u>
Utilities	14,054.08	15,416.67	91.16%
Total Expense	<u>250,196.90</u>	<u>240,701.62</u>	<u>103.95%</u>
Net Ordinary Income	(35,648.08)	15,398.38	(231.51%)

East Texas Municipal Utility District
Schedule I - Profit & Loss Budget vs. Actual
September 2022 through July 2023

	<u>Jan 23</u>	<u>Budget</u>	<u>% of Budget</u>
Other Income/Expense			
Other Income			
Gain/Loss on Sale of Asset	0.00	0.00	0.0%
Total Other Income	<u>0.00</u>	<u>0.00</u>	<u>0.0%</u>
Other Expense			
BOA Bank Fee	0.00	0.00	0.0%
Bond issue Costs	0.00	0.00	0.0%
TWDB Origination Fee	0.00	0.00	0.0%
Wilmington Trust Agent Fee	0.00	0.00	0.0%
Total Other Expense	<u>0.00</u>	<u>0.00</u>	<u>0.0%</u>
Net Other Income	<u>0.00</u>	<u>0.00</u>	<u>0.0%</u>
Net Income	<u><u>(35,648.08)</u></u>	<u><u>15,398.38</u></u>	<u><u>(231.51%)</u></u>

East Texas Municipal Utility District
Schedule I - Profit & Loss Budget vs. Actual
September 2022 through July 2023

	Feb 23	Budget	% of Budget
Ordinary Income/Expense			
Income			
C.O.R.E. Charges			
Capital Improvement	11,694.58	16,666.67	70.17%
Emergency	5,847.28	8,333.33	70.17%
Operating Reserve	7,016.74	10,000.00	70.17%
Rate Stabilization	5,847.28	8,333.33	70.17%
Total C.O.R.E. Charges	30,405.88	43,333.33	70.17%
Miscellaneous Income			
Fees	7,378.11	625.00	1,180.5%
Investments/Interest Income	133.27	83.33	159.93%
Invoiced Income	0.00	416.67	0.0%
Permit Violations	0.00	1,500.00	0.0%
Property Sale	0.00	833.33	0.0%
Scrap Income	0.00	83.33	0.0%
Total Miscellaneous Income	7,511.38	3,541.66	212.09%
Property Taxes Revenue			
Property Taxes Revenue I & S	0.00	37,141.67	0.0%
Property Taxes Revenue O & M	0.00	6,666.67	0.0%
Total Property Taxes Revenue	0.00	43,808.34	0.0%
Sanitation Revenue	22,841.83	25,833.33	88.42%
Sewer Revenue	53,613.57	66,666.67	80.42%
Water Revenue	22,327.61	72,916.67	30.62%
Total Income	136,700.27	256,100.00	53.38%
Gross Profit	136,700.27	256,100.00	53.38%
Expense			
Accounting			
Accounting - GMP	0.00	1,666.67	0.0%
Auditing Fees	0.00	2,916.67	0.0%
Total Accounting	0.00	4,583.34	0.0%
Admin Fee			
Administrative Fee	0.00	41.67	0.0%
Appraisal District & Tax Fees	0.00	750.00	0.0%
Bank Charges	65.00	375.00	17.33%
Bond Agent Fee	0.00	104.17	0.0%
Late & Interest Charges	0.00	41.67	0.0%
Property Tax Reimbursement	0.00	0.00	0.0%
Total Admin Fee	65.00	1,312.51	4.95%
Advertising & Public Notices			
Customer Communications	0.00	166.67	0.0%
Legal Notices	0.00	333.33	0.0%
Marketing Materials	0.00	333.33	0.0%
Total Advertising & Public Notices	0.00	833.33	0.0%
Building O&M			
Contractors	0.00	833.33	0.0%
Parts & Materials	0.00	166.67	0.0%
Total Building O&M	0.00	1,000.00	0.0%
Chemicals			
Miscellaneous	0.00	208.33	0.0%
Wastewater Treatment	4,199.99	1,666.67	252.0%
Water Production	2,528.53	1,208.33	209.26%
Total Chemicals	6,728.52	3,083.33	218.22%

East Texas Municipal Utility District
Schedule I - Profit & Loss Budget vs. Actual
September 2022 through July 2023

	<u>Feb 23</u>	<u>Budget</u>	<u>% of Budget</u>
Computers			
Hardware	0.00	1,916.67	0.0%
Internet Expense	395.44	333.33	118.63%
IT Support	1,220.00	1,500.00	81.33%
Software	16,327.21	1,250.00	1,306.18%
Total Computers	<u>17,942.65</u>	<u>5,000.00</u>	<u>358.85%</u>
Consultants			
Wastewater Consultants	1,147.55	3,750.00	30.6%
Wastewater Engineering	1,453.44	3,750.00	38.76%
Water Consultants	485.72	833.33	58.29%
Water Engineering	1,453.44	1,250.00	116.28%
Total Consultants	<u>4,540.15</u>	<u>9,583.33</u>	<u>47.38%</u>
Cont. Ed./Training			
Board Members	0.00	416.67	0.0%
Office Personnel	0.00	625.00	0.0%
Operations Personnel	0.00	1,041.67	0.0%
Total Cont. Ed./Training	<u>0.00</u>	<u>2,083.34</u>	<u>0.0%</u>
Contractors			
Wastewater Contractors	8,352.43	3,333.33	250.57%
Water Contractors	0.00	3,333.33	0.0%
Total Contractors	<u>8,352.43</u>	<u>6,666.66</u>	<u>125.29%</u>
Debt Service Interest	0.00	17,547.42	0.0%
Depreciation	17,477.00	16,666.67	104.86%
Director Expenses			
Car Rental	0.00	83.33	0.0%
Conference Fees	0.00	416.67	0.0%
Fees of Office	1,050.00	3,000.00	35.0%
Hotels	0.00	583.33	0.0%
Membership Fees & Dues	1,837.50	125.00	1,470.0%
Mileage Reimbursements	0.00	166.67	0.0%
Per Diem	0.00	166.67	0.0%
Surety Bonds	0.00	125.00	0.0%
Taxi Service	0.00	41.67	0.0%
Total Director Expenses	<u>2,887.50</u>	<u>4,708.34</u>	<u>61.33%</u>

East Texas Municipal Utility District
Schedule I - Profit & Loss Budget vs. Actual
September 2022 through July 2023

	Feb 23	Budget	% of Budget
Employee Expense			
Car Rental	0.00	83.33	0.0%
Conference Fees	0.00	416.67	0.0%
Health Insurance	4,112.75	7,083.33	58.06%
Hotels	0.00	583.33	0.0%
Meals	0.00	166.67	0.0%
Membership Fees & Dues	0.00	208.33	0.0%
Mileage Reimbursement	0.00	166.67	0.0%
Per Diem	0.00	333.33	0.0%
Taxi Service	4.00	41.67	9.6%
Uniforms	97.50	1,000.00	9.75%
Total Employee Expense	4,214.25	10,083.33	41.79%
Equipment O&M			
Contractors	5,371.00	1,666.67	322.26%
Inspection & Registration	0.00	166.67	0.0%
Lubricants	0.00	416.67	0.0%
Parts & Supplies	811.97	1,666.67	48.72%
Rent and Lease	4,482.18	416.67	1,075.72%
Equipment O&M - Other	90.26	0.00	100.0%
Total Equipment O&M	10,755.41	4,333.35	248.2%
Fleet			
Contractors	994.64	625.00	159.14%
Fuel	3,217.53	3,333.33	96.53%
Inspection & Registration	22.00	166.67	13.2%
Lubricants	0.00	416.67	0.0%
Parts & Supplies	1,276.32	625.00	204.21%
Rent and Lease	2,209.62	2,083.33	106.06%
Total Fleet	7,720.11	7,250.00	106.48%
Ind Pretreatment Ordinance(IPO)			
3rd party Wasterwater Lab	0.00	416.67	0.0%
Consultants	0.00	250.00	0.0%
Equipment	0.00	1,666.67	0.0%
Equipment O&M	0.00	83.33	0.0%
Total Ind Pretreatment Ordinance(IPO)	0.00	2,416.67	0.0%
Laboratory Fees			
3rd Party Water Lab Analysis	0.00	625.00	0.0%
3rd Party WW Lab Analysis	0.00	625.00	0.0%
Wastewater Lab Equip	140.59	1,041.67	13.5%
Water Lab Equip	0.00	1,041.67	0.0%
Total Laboratory Fees	140.59	3,333.34	4.22%
Legal Fees	1,975.00	20,833.33	9.48%
Liability & Property Insurance	1,861.00	2,250.00	82.71%

East Texas Municipal Utility District
Schedule I - Profit & Loss Budget vs. Actual
September 2022 through July 2023

	Feb 23	Budget	% of Budget
Office Supplies			
Consumables	178.69	83.33	214.44%
Janitorial Supplies	173.24	166.67	103.94%
Office Supplies	359.97	1,250.00	28.8%
Postage	828.00	500.00	165.6%
Printing Supplies	416.32	250.00	166.53%
Rent and Lease	425.80	550.00	77.42%
Total Office Supplies	<u>2,382.02</u>	<u>2,800.00</u>	<u>85.07%</u>
Payroll Expenses			
Admin Payroll Expense	12,798.06	22,083.33	57.95%
Operator Water Expense	8,947.91	12,916.67	69.27%
Operator WW Expense	8,907.71	12,916.67	68.96%
Payroll Taxes	2,316.00	4,000.00	57.9%
Retirement	4,775.23	5,833.33	81.86%
Temporary Labor	1,309.35	3,000.00	43.65%
Total Payroll Expenses	<u>39,054.26</u>	<u>60,750.00</u>	<u>64.29%</u>
Safety Expense			
Equipment	0.00	1,250.00	0.0%
PPE	115.80	833.33	13.9%
Training	0.00	416.67	0.0%
Total Safety Expense	<u>115.80</u>	<u>2,500.00</u>	<u>4.63%</u>
Sanitation Expense			
Piney Woods Sanitation	22,772.39	20,000.00	113.86%
Sludge Disposal Charge	1,354.30	1,083.33	125.01%
Total Sanitation Expense	<u>24,126.69</u>	<u>21,083.33</u>	<u>114.44%</u>
Security Expenses	360.00	2,083.33	17.28%
TCEQ Fees	9,401.30	1,666.67	564.08%
Telephone	284.67	1,666.67	17.08%
Tools & Materials			
Consumables	348.27	833.33	41.79%
Repairs & Maintenance/Materials	7,155.22	7,500.00	95.4%
Small Tools	197.86	833.33	23.74%
Total Tools & Materials	<u>7,701.35</u>	<u>9,166.66</u>	<u>84.02%</u>
Utilities	<u>12,734.27</u>	<u>15,416.67</u>	<u>82.6%</u>
Total Expense	<u>180,819.97</u>	<u>240,701.62</u>	<u>75.12%</u>
Net Ordinary Income	(44,119.70)	15,398.38	(286.52%)

East Texas Municipal Utility District
Schedule I - Profit & Loss Budget vs. Actual
September 2022 through July 2023

	<u>Feb 23</u>	<u>Budget</u>	<u>% of Budget</u>
Other Income/Expense			
Other Income			
Gain/Loss on Sale of Asset	0.00	0.00	0.0%
Total Other Income	<u>0.00</u>	<u>0.00</u>	<u>0.0%</u>
Other Expense			
BOA Bank Fee	1,966.00	0.00	100.0%
Bond issue Costs	82,920.00	0.00	100.0%
TWDB Origination Fee	29,333.00	0.00	100.0%
Wilmington Trust Agent Fee	2,200.00	0.00	100.0%
Total Other Expense	<u>116,419.00</u>	<u>0.00</u>	<u>100.0%</u>
Net Other Income	<u>(116,419.00)</u>	<u>0.00</u>	<u>100.0%</u>
Net Income	<u><u>(160,538.70)</u></u>	<u><u>15,398.38</u></u>	<u><u>(1,042.57%)</u></u>

East Texas Municipal Utility District
Schedule I - Profit & Loss Budget vs. Actual
September 2022 through July 2023

Ordinary Income/Expense	Mar 23	Budget	% of Budget
Income			
C.O.R.E. Charges			
Capital Improvement	12,239.99	16,666.67	73.44%
Emergency	6,120.00	8,333.33	73.44%
Operating Reserve	7,344.00	10,000.00	73.44%
Rate Stabilization	6,120.00	8,333.33	73.44%
Total C.O.R.E. Charges	31,823.99	43,333.33	73.44%
Miscellaneous Income			
Fees	1,027.89	625.00	164.46%
Investments/Interest Income	146.13	83.33	175.36%
Invoiced Income	0.00	416.67	0.0%
Permit Violations	0.00	1,500.00	0.0%
Property Sale	0.00	833.33	0.0%
Scrap Income	0.00	83.33	0.0%
Total Miscellaneous Income	1,174.02	3,541.66	33.15%
Property Taxes Revenue			
Property Taxes Revenue I & S	0.00	37,141.67	0.0%
Property Taxes Revenue O & M	0.00	6,666.67	0.0%
Total Property Taxes Revenue	0.00	43,808.34	0.0%
Sanitation Revenue	22,640.98	25,833.33	87.64%
Sewer Revenue	51,800.14	66,666.67	77.7%
Water Revenue	54,385.47	72,916.67	74.59%
Total Income	161,824.60	256,100.00	63.19%
Gross Profit	161,824.60	256,100.00	63.19%
Expense			
Accounting			
Accounting - GMP	0.00	1,666.67	0.0%
Auditing Fees	0.00	2,916.67	0.0%
Total Accounting	0.00	4,583.34	0.0%
Admin Fee			
Administrative Fee	30.00	41.67	71.99%
Appraisal District & Tax Fees	0.00	750.00	0.0%
Bank Charges	15.00	375.00	4.0%
Bond Agent Fee	0.00	104.17	0.0%
Late & Interest Charges	0.00	41.67	0.0%
Property Tax Reimbursement	121,561.60	0.00	100.0%
Total Admin Fee	121,606.60	1,312.51	9,265.19%
Advertising & Public Notices			
Customer Communications	0.00	166.67	0.0%
Legal Notices	0.00	333.33	0.0%
Marketing Materials	0.00	333.33	0.0%
Total Advertising & Public Notices	0.00	833.33	0.0%
Building O&M			
Contractors	0.00	833.33	0.0%
Parts & Materials	0.00	166.67	0.0%
Total Building O&M	0.00	1,000.00	0.0%
Chemicals			
Miscellaneous	0.00	208.33	0.0%
Wastewater Treatment	0.00	1,666.67	0.0%
Water Production	0.00	1,208.33	0.0%
Total Chemicals	0.00	3,083.33	0.0%

East Texas Municipal Utility District
Schedule I - Profit & Loss Budget vs. Actual
September 2022 through July 2023

	<u>Mar 23</u>	<u>Budget</u>	<u>% of Budget</u>
Computers			
Hardware	0.00	1,916.67	0.0%
Internet Expense	395.44	333.33	118.63%
IT Support	999.00	1,500.00	66.6%
Software	1,365.98	1,250.00	109.28%
Total Computers	<u>2,760.42</u>	<u>5,000.00</u>	<u>55.21%</u>
Consultants			
Wastewater Consultants	0.00	3,750.00	0.0%
Wastewater Engineering	0.00	3,750.00	0.0%
Water Consultants	0.00	833.33	0.0%
Water Engineering	0.00	1,250.00	0.0%
Total Consultants	<u>0.00</u>	<u>9,583.33</u>	<u>0.0%</u>
Cont. Ed./Training			
Board Members	0.00	416.67	0.0%
Office Personnel	1,531.00	625.00	244.96%
Operations Personnel	0.00	1,041.67	0.0%
Total Cont. Ed./Training	<u>1,531.00</u>	<u>2,083.34</u>	<u>73.49%</u>
Contractors			
Wastewater Contractors	0.00	3,333.33	0.0%
Water Contractors	0.00	3,333.33	0.0%
Total Contractors	<u>0.00</u>	<u>6,666.66</u>	<u>0.0%</u>
Debt Service Interest	0.00	17,547.42	0.0%
Depreciation	17,477.00	16,666.67	104.86%
Director Expenses			
Car Rental	0.00	83.33	0.0%
Conference Fees	0.00	416.67	0.0%
Fees of Office	0.00	3,000.00	0.0%
Hotels	0.00	583.33	0.0%
Membership Fees & Dues	0.00	125.00	0.0%
Mileage Reimbursements	0.00	166.67	0.0%
Per Diem	160.00	166.67	96.0%
Surety Bonds	0.00	125.00	0.0%
Taxi Service	0.00	41.67	0.0%
Total Director Expenses	<u>160.00</u>	<u>4,708.34</u>	<u>3.4%</u>

East Texas Municipal Utility District
Schedule I - Profit & Loss Budget vs. Actual
September 2022 through July 2023

	<u>Mar 23</u>	<u>Budget</u>	<u>% of Budget</u>
Employee Expense			
Car Rental	0.00	83.33	0.0%
Conference Fees	0.00	416.67	0.0%
Health Insurance	4,050.94	7,083.33	57.19%
Hotels	274.96	583.33	47.14%
Meals	147.79	166.67	88.67%
Membership Fees & Dues	488.93	208.33	234.69%
Mileage Reimbursement	0.00	166.67	0.0%
Per Diem	224.00	333.33	67.2%
Taxi Service	0.00	41.67	0.0%
Uniforms	0.00	1,000.00	0.0%
Total Employee Expense	<u>5,186.62</u>	<u>10,083.33</u>	<u>51.44%</u>
Equipment O&M			
Contractors	0.00	1,666.67	0.0%
Inspection & Registration	0.00	166.67	0.0%
Lubricants	0.00	416.67	0.0%
Parts & Supplies	0.00	1,666.67	0.0%
Rent and Lease	0.00	416.67	0.0%
Equipment O&M - Other	0.00	0.00	0.0%
Total Equipment O&M	<u>0.00</u>	<u>4,333.35</u>	<u>0.0%</u>
Fleet			
Contractors	0.00	625.00	0.0%
Fuel	0.00	3,333.33	0.0%
Inspection & Registration	0.00	166.67	0.0%
Lubricants	0.00	416.67	0.0%
Parts & Supplies	0.00	625.00	0.0%
Rent and Lease	2,358.00	2,083.33	113.18%
Total Fleet	<u>2,358.00</u>	<u>7,250.00</u>	<u>32.52%</u>
Ind Pretreatment Ordinance(IPO)			
3rd party Wasterwater Lab	0.00	416.67	0.0%
Consultants	0.00	250.00	0.0%
Equipment	0.00	1,666.67	0.0%
Equipment O&M	0.00	83.33	0.0%
Total Ind Pretreatment Ordinance(IPO)	<u>0.00</u>	<u>2,416.67</u>	<u>0.0%</u>
Laboratory Fees			
3rd Party Water Lab Analysis	0.00	625.00	0.0%
3rd Party WW Lab Analysis	0.00	625.00	0.0%
Wastewater Lab Equip	0.00	1,041.67	0.0%
Water Lab Equip	0.00	1,041.67	0.0%
Total Laboratory Fees	<u>0.00</u>	<u>3,333.34</u>	<u>0.0%</u>
Legal Fees	0.00	20,833.33	0.0%
Liability & Property Insurance	0.00	2,250.00	0.0%

East Texas Municipal Utility District
Schedule I - Profit & Loss Budget vs. Actual
September 2022 through July 2023

	<u>Mar 23</u>	<u>Budget</u>	<u>% of Budget</u>
Office Supplies			
Consumables	69.10	83.33	82.92%
Janitorial Supplies	0.00	166.67	0.0%
Office Supplies	0.00	1,250.00	0.0%
Postage	0.00	500.00	0.0%
Printing Supplies	0.00	250.00	0.0%
Rent and Lease	148.00	550.00	26.91%
Total Office Supplies	<u>217.10</u>	<u>2,800.00</u>	<u>7.75%</u>
Payroll Expenses			
Admin Payroll Expense	15,163.29	22,083.33	68.66%
Operator Water Expense	11,229.72	12,916.67	86.94%
Operator WW Expense	10,694.65	12,916.67	82.8%
Payroll Taxes	2,778.32	4,000.00	69.46%
Retirement	5,454.29	5,833.33	93.5%
Temporary Labor	0.00	3,000.00	0.0%
Total Payroll Expenses	<u>45,320.27</u>	<u>60,750.00</u>	<u>74.6%</u>
Safety Expense			
Equipment	0.00	1,250.00	0.0%
PPE	0.00	833.33	0.0%
Training	0.00	416.67	0.0%
Total Safety Expense	<u>0.00</u>	<u>2,500.00</u>	<u>0.0%</u>
Sanitation Expense			
Piney Woods Sanitation	0.00	20,000.00	0.0%
Sludge Disposal Charge	0.00	1,083.33	0.0%
Total Sanitation Expense	<u>0.00</u>	<u>21,083.33</u>	<u>0.0%</u>
Security Expenses	0.00	2,083.33	0.0%
TCEQ Fees	0.00	1,666.67	0.0%
Telephone	984.80	1,666.67	59.09%
Tools & Materials			
Consumables	0.00	833.33	0.0%
Repairs & Maintenance/Materials	0.00	7,500.00	0.0%
Small Tools	0.00	833.33	0.0%
Total Tools & Materials	<u>0.00</u>	<u>9,166.66</u>	<u>0.0%</u>
Utilities	13,691.68	15,416.67	88.81%
Total Expense	<u>211,293.49</u>	<u>240,701.62</u>	<u>87.78%</u>
Net Ordinary Income	(49,468.89)	15,398.38	(321.26%)

East Texas Municipal Utility District
Schedule I - Profit & Loss Budget vs. Actual
September 2022 through July 2023

	<u>Mar 23</u>	<u>Budget</u>	<u>% of Budget</u>
Other Income/Expense			
Other Income			
Gain/Loss on Sale of Asset	0.00	0.00	0.0%
Total Other Income	<u>0.00</u>	<u>0.00</u>	<u>0.0%</u>
Other Expense			
BOA Bank Fee	0.00	0.00	0.0%
Bond issue Costs	0.00	0.00	0.0%
TWDB Origination Fee	0.00	0.00	0.0%
Wilmington Trust Agent Fee	0.00	0.00	0.0%
Total Other Expense	<u>0.00</u>	<u>0.00</u>	<u>0.0%</u>
Net Other Income	<u>0.00</u>	<u>0.00</u>	<u>0.0%</u>
Net Income	<u>(49,468.89)</u>	<u>15,398.38</u>	<u>(321.26%)</u>

East Texas Municipal Utility District
Schedule I - Profit & Loss Budget vs. Actual
September 2022 through July 2023

Ordinary Income/Expense	Apr 23	Budget	% of Budget
Income			
C.O.R.E. Charges			
Capital Improvement	22,571.02	16,666.67	135.43%
Emergency	11,285.51	8,333.33	135.43%
Operating Reserve	13,542.61	10,000.00	135.43%
Rate Stabilization	11,285.51	8,333.33	135.43%
Total C.O.R.E. Charges	58,684.65	43,333.33	135.43%
Miscellaneous Income			
Fees	819.38	625.00	131.1%
Investments/Interest Income	158.82	83.33	190.59%
Invoiced Income	0.00	416.67	0.0%
Permit Violations	0.00	1,500.00	0.0%
Property Sale	0.00	833.33	0.0%
Scrap Income	0.00	83.33	0.0%
Total Miscellaneous Income	978.20	3,541.66	27.62%
Property Taxes Revenue			
Property Taxes Revenue I & S	0.00	37,141.67	0.0%
Property Taxes Revenue O & M	0.00	6,666.67	0.0%
Total Property Taxes Revenue	0.00	43,808.34	0.0%
Sanitation Revenue	39,420.81	25,833.33	152.6%
Sewer Revenue	69,488.68	66,666.67	104.23%
Water Revenue	93,733.48	72,916.67	128.55%
Total Income	262,305.82	256,100.00	102.42%
Gross Profit	262,305.82	256,100.00	102.42%
Expense			
Accounting			
Accounting - GMP	10,500.00	1,666.67	630.0%
Auditing Fees	20,397.02	2,916.67	699.33%
Total Accounting	30,897.02	4,583.34	674.12%
Admin Fee			
Administrative Fee	279.00	41.67	669.55%
Appraisal District & Tax Fees	0.00	750.00	0.0%
Bank Charges	45.00	375.00	12.0%
Bond Agent Fee	0.00	104.17	0.0%
Late & Interest Charges	0.00	41.67	0.0%
Property Tax Reimbursement	0.00	0.00	0.0%
Total Admin Fee	324.00	1,312.51	24.69%
Advertising & Public Notices			
Customer Communications	0.00	166.67	0.0%
Legal Notices	835.50	333.33	250.65%
Marketing Materials	0.00	333.33	0.0%
Total Advertising & Public Notices	835.50	833.33	100.26%
Building O&M			
Contractors	87.00	833.33	10.44%
Parts & Materials	0.00	166.67	0.0%
Total Building O&M	87.00	1,000.00	8.7%
Chemicals			
Miscellaneous	0.00	208.33	0.0%
Wastewater Treatment	6,500.26	1,666.67	390.02%
Water Production	7,647.55	1,208.33	632.9%
Total Chemicals	14,147.81	3,083.33	458.85%

East Texas Municipal Utility District
Schedule I - Profit & Loss Budget vs. Actual
September 2022 through July 2023

	<u>Apr 23</u>	<u>Budget</u>	<u>% of Budget</u>
Computers			
Hardware	0.00	1,916.67	0.0%
Internet Expense	395.44	333.33	118.63%
IT Support	120.00	1,500.00	8.0%
Software	3,698.82	1,250.00	295.91%
Total Computers	<u>4,214.26</u>	<u>5,000.00</u>	<u>84.29%</u>
Consultants			
Wastewater Consultants	575.76	3,750.00	15.35%
Wastewater Engineering	0.00	3,750.00	0.0%
Water Consultants	2,995.44	833.33	359.45%
Water Engineering	0.00	1,250.00	0.0%
Total Consultants	<u>3,571.20</u>	<u>9,583.33</u>	<u>37.27%</u>
Cont. Ed./Training			
Board Members	0.00	416.67	0.0%
Office Personnel	34.18	625.00	5.47%
Operations Personnel	960.50	1,041.67	92.21%
Total Cont. Ed./Training	<u>994.68</u>	<u>2,083.34</u>	<u>47.74%</u>
Contractors			
Wastewater Contractors	2,200.00	3,333.33	66.0%
Water Contractors	4,400.00	3,333.33	132.0%
Total Contractors	<u>6,600.00</u>	<u>6,666.66</u>	<u>99.0%</u>
Debt Service Interest	0.00	17,547.42	0.0%
Depreciation	17,477.00	16,666.67	104.86%
Director Expenses			
Car Rental	0.00	83.33	0.0%
Conference Fees	0.00	416.67	0.0%
Fees of Office	600.00	3,000.00	20.0%
Hotels	0.00	583.33	0.0%
Membership Fees & Dues	0.00	125.00	0.0%
Mileage Reimbursements	463.74	166.67	278.24%
Per Diem	160.00	166.67	96.0%
Surety Bonds	0.00	125.00	0.0%
Taxi Service	0.00	41.67	0.0%
Total Director Expenses	<u>1,223.74</u>	<u>4,708.34</u>	<u>25.99%</u>

East Texas Municipal Utility District
Schedule I - Profit & Loss Budget vs. Actual
September 2022 through July 2023

	<u>Apr 23</u>	<u>Budget</u>	<u>% of Budget</u>
Employee Expense			
Car Rental	0.00	83.33	0.0%
Conference Fees	0.00	416.67	0.0%
Health Insurance	4,195.36	7,083.33	59.23%
Hotels	2,936.75	583.33	503.45%
Meals	101.37	166.67	60.82%
Membership Fees & Dues	0.00	208.33	0.0%
Mileage Reimbursement	0.00	166.67	0.0%
Per Diem	0.00	333.33	0.0%
Taxi Service	38.09	41.67	91.41%
Uniforms	663.14	1,000.00	66.31%
Total Employee Expense	<u>7,934.71</u>	<u>10,083.33</u>	<u>78.69%</u>
Equipment O&M			
Contractors	13,757.04	1,666.67	825.42%
Inspection & Registration	0.00	166.67	0.0%
Lubricants	0.00	416.67	0.0%
Parts & Supplies	1,272.68	1,666.67	76.36%
Rent and Lease	16,958.63	416.67	4,070.04%
Equipment O&M - Other	0.00	0.00	0.0%
Total Equipment O&M	<u>31,988.35</u>	<u>4,333.35</u>	<u>738.19%</u>
Fleet			
Contractors	0.00	625.00	0.0%
Fuel	3,353.35	3,333.33	100.6%
Inspection & Registration	40.00	166.67	24.0%
Lubricants	0.00	416.67	0.0%
Parts & Supplies	502.14	625.00	80.34%
Rent and Lease	2,361.75	2,083.33	113.36%
Total Fleet	<u>6,257.24</u>	<u>7,250.00</u>	<u>86.31%</u>
Ind Pretreatment Ordinance(IPO)			
3rd party Wasterwater Lab	0.00	416.67	0.0%
Consultants	0.00	250.00	0.0%
Equipment	0.00	1,666.67	0.0%
Equipment O&M	0.00	83.33	0.0%
Total Ind Pretreatment Ordinance(IPO)	<u>0.00</u>	<u>2,416.67</u>	<u>0.0%</u>
Laboratory Fees			
3rd Party Water Lab Analysis	96.00	625.00	15.36%
3rd Party WW Lab Analysis	4,490.00	625.00	718.4%
Wastewater Lab Equip	0.00	1,041.67	0.0%
Water Lab Equip	259.25	1,041.67	24.89%
Total Laboratory Fees	<u>4,845.25</u>	<u>3,333.34</u>	<u>145.36%</u>
Legal Fees	4,695.15	20,833.33	22.54%
Liability & Property Insurance	6,394.50	2,250.00	284.2%

East Texas Municipal Utility District
Schedule I - Profit & Loss Budget vs. Actual
September 2022 through July 2023

	<u>Apr 23</u>	<u>Budget</u>	<u>% of Budget</u>
Office Supplies			
Consumables	719.78	83.33	863.77%
Janitorial Supplies	554.92	166.67	332.95%
Office Supplies	1,272.01	1,250.00	101.76%
Postage	148.00	500.00	29.6%
Printing Supplies	0.00	250.00	0.0%
Rent and Lease	148.00	550.00	26.91%
Total Office Supplies	<u>2,842.71</u>	<u>2,800.00</u>	<u>101.53%</u>
Payroll Expenses			
Admin Payroll Expense	10,579.13	22,083.33	47.91%
Operator Water Expense	9,412.30	12,916.67	72.87%
Operator WW Expense	8,766.51	12,916.67	67.87%
Payroll Taxes	2,146.26	4,000.00	53.66%
Retirement	4,192.15	5,833.33	71.87%
Temporary Labor	12,178.20	3,000.00	405.94%
Total Payroll Expenses	<u>47,274.55</u>	<u>60,750.00</u>	<u>77.82%</u>
Safety Expense			
Equipment	335.99	1,250.00	26.88%
PPE	714.32	833.33	85.72%
Training	0.00	416.67	0.0%
Total Safety Expense	<u>1,050.31</u>	<u>2,500.00</u>	<u>42.01%</u>
Sanitation Expense			
Piney Woods Sanitation	33,891.89	20,000.00	169.46%
Sludge Disposal Charge	1,621.68	1,083.33	149.69%
Total Sanitation Expense	<u>35,513.57</u>	<u>21,083.33</u>	<u>168.44%</u>
Security Expenses	3,331.71	2,083.33	159.92%
TCEQ Fees	0.00	1,666.67	0.0%
Telephone	500.90	1,666.67	30.05%
Tools & Materials			
Consumables	1,033.86	833.33	124.06%
Repairs & Maintenance/Materials	4,412.72	7,500.00	58.84%
Small Tools	0.00	833.33	0.0%
Total Tools & Materials	<u>5,446.58</u>	<u>9,166.66</u>	<u>59.42%</u>
Utilities	<u>12,882.26</u>	<u>15,416.67</u>	<u>83.56%</u>
Total Expense	<u>251,330.00</u>	<u>240,701.62</u>	<u>104.42%</u>
Net Ordinary Income	10,975.82	15,398.38	71.28%

East Texas Municipal Utility District
Schedule I - Profit & Loss Budget vs. Actual
September 2022 through July 2023

	<u>Apr 23</u>	<u>Budget</u>	<u>% of Budget</u>
Other Income/Expense			
Other Income			
Gain/Loss on Sale of Asset	0.00	0.00	0.0%
Total Other Income	<u>0.00</u>	<u>0.00</u>	<u>0.0%</u>
Other Expense			
BOA Bank Fee	0.00	0.00	0.0%
Bond issue Costs	0.00	0.00	0.0%
TWDB Origination Fee	0.00	0.00	0.0%
Wilmington Trust Agent Fee	0.00	0.00	0.0%
Total Other Expense	<u>0.00</u>	<u>0.00</u>	<u>0.0%</u>
Net Other Income	<u>0.00</u>	<u>0.00</u>	<u>0.0%</u>
Net Income	<u><u>10,975.82</u></u>	<u><u>15,398.38</u></u>	<u><u>71.28%</u></u>

East Texas Municipal Utility District
Schedule I - Profit & Loss Budget vs. Actual
September 2022 through July 2023

	<u>May 23</u>	<u>Budget</u>	<u>% of Budget</u>
Ordinary Income/Expense			
Income			
C.O.R.E. Charges			
Capital Improvement	9,104.99	16,666.67	54.63%
Emergency	4,552.49	8,333.33	54.63%
Operating Reserve	5,462.99	10,000.00	54.63%
Rate Stabilization	4,552.49	8,333.33	54.63%
Total C.O.R.E. Charges	<u>23,672.96</u>	<u>43,333.33</u>	54.63%
Miscellaneous Income			
Fees	815.75	625.00	130.52%
Investments/Interest Income	152.22	83.33	182.67%
Invoiced Income	0.00	416.67	0.0%
Permit Violations	0.00	1,500.00	0.0%
Property Sale	0.00	833.33	0.0%
Scrap Income	0.00	83.33	0.0%
Total Miscellaneous Income	<u>967.97</u>	<u>3,541.66</u>	27.33%
Property Taxes Revenue			
Property Taxes Revenue I & S	(8,712.66)	37,141.67	(23.46%)
Property Taxes Revenue O & M	(4,113.69)	6,666.67	(61.71%)
Total Property Taxes Revenue	<u>(12,826.35)</u>	<u>43,808.34</u>	(29.28%)
Sanitation Revenue	26,213.04	25,833.33	101.47%
Sewer Revenue	56,619.93	66,666.67	84.93%
Water Revenue	42,671.84	72,916.67	58.52%
Total Income	<u>137,319.39</u>	<u>256,100.00</u>	53.62%
Gross Profit	137,319.39	256,100.00	53.62%
Expense			
Accounting			
Accounting - GMP	7,350.00	1,666.67	441.0%
Auditing Fees	0.00	2,916.67	0.0%
Total Accounting	<u>7,350.00</u>	<u>4,583.34</u>	160.36%
Admin Fee			
Administrative Fee	30.00	41.67	71.99%
Appraisal District & Tax Fees	0.00	750.00	0.0%
Bank Charges	15.00	375.00	4.0%
Bond Agent Fee	0.00	104.17	0.0%
Late & Interest Charges	0.00	41.67	0.0%
Property Tax Reimbursement	0.00	0.00	0.0%
Total Admin Fee	<u>45.00</u>	<u>1,312.51</u>	3.43%
Advertising & Public Notices			
Customer Communications	0.00	166.67	0.0%
Legal Notices	0.00	333.33	0.0%
Marketing Materials	0.00	333.33	0.0%
Total Advertising & Public Notices	<u>0.00</u>	<u>833.33</u>	0.0%
Building O&M			
Contractors	0.00	833.33	0.0%
Parts & Materials	0.00	166.67	0.0%
Total Building O&M	<u>0.00</u>	<u>1,000.00</u>	0.0%
Chemicals			
Miscellaneous	238.00	208.33	114.24%
Wastewater Treatment	451.91	1,666.67	27.12%
Water Production	2,379.69	1,208.33	196.94%
Total Chemicals	<u>3,069.60</u>	<u>3,083.33</u>	99.56%

East Texas Municipal Utility District
Schedule I - Profit & Loss Budget vs. Actual
September 2022 through July 2023

	<u>May 23</u>	<u>Budget</u>	<u>% of Budget</u>
Computers			
Hardware	0.00	1,916.67	0.0%
Internet Expense	393.29	333.33	117.99%
IT Support	0.00	1,500.00	0.0%
Software	1,779.06	1,250.00	142.33%
Total Computers	<u>2,172.35</u>	<u>5,000.00</u>	<u>43.45%</u>
Consultants			
Wastewater Consultants	0.00	3,750.00	0.0%
Wastewater Engineering	0.00	3,750.00	0.0%
Water Consultants	0.00	833.33	0.0%
Water Engineering	0.00	1,250.00	0.0%
Total Consultants	<u>0.00</u>	<u>9,583.33</u>	<u>0.0%</u>
Cont. Ed./Training			
Board Members	0.00	416.67	0.0%
Office Personnel	0.00	625.00	0.0%
Operations Personnel	0.00	1,041.67	0.0%
Total Cont. Ed./Training	<u>0.00</u>	<u>2,083.34</u>	<u>0.0%</u>
Contractors			
Wastewater Contractors	2,611.73	3,333.33	78.35%
Water Contractors	7,570.00	3,333.33	227.1%
Total Contractors	<u>10,181.73</u>	<u>6,666.66</u>	<u>152.73%</u>
Debt Service Interest	0.00	17,547.42	0.0%
Depreciation	17,477.00	16,666.67	104.86%
Director Expenses			
Car Rental	0.00	83.33	0.0%
Conference Fees	0.00	416.67	0.0%
Fees of Office	750.00	3,000.00	25.0%
Hotels	0.00	583.33	0.0%
Membership Fees & Dues	0.00	125.00	0.0%
Mileage Reimbursements	0.00	166.67	0.0%
Per Diem	0.00	166.67	0.0%
Surety Bonds	0.00	125.00	0.0%
Taxi Service	0.00	41.67	0.0%
Total Director Expenses	<u>750.00</u>	<u>4,708.34</u>	<u>15.93%</u>

East Texas Municipal Utility District
Schedule I - Profit & Loss Budget vs. Actual
September 2022 through July 2023

	<u>May 23</u>	<u>Budget</u>	<u>% of Budget</u>
Employee Expense			
Car Rental	0.00	83.33	0.0%
Conference Fees	0.00	416.67	0.0%
Health Insurance	4,471.68	7,083.33	63.13%
Hotels	634.87	583.33	108.84%
Meals	93.44	166.67	56.06%
Membership Fees & Dues	350.00	208.33	168.0%
Mileage Reimbursement	0.00	166.67	0.0%
Per Diem	0.00	333.33	0.0%
Taxi Service	0.00	41.67	0.0%
Uniforms	153.19	1,000.00	15.32%
Total Employee Expense	<u>5,703.18</u>	<u>10,083.33</u>	<u>56.56%</u>
Equipment O&M			
Contractors	0.00	1,666.67	0.0%
Inspection & Registration	0.00	166.67	0.0%
Lubricants	0.00	416.67	0.0%
Parts & Supplies	1,379.13	1,666.67	82.75%
Rent and Lease	0.00	416.67	0.0%
Equipment O&M - Other	0.00	0.00	0.0%
Total Equipment O&M	<u>1,379.13</u>	<u>4,333.35</u>	<u>31.83%</u>
Fleet			
Contractors	0.00	625.00	0.0%
Fuel	2,003.24	3,333.33	60.1%
Inspection & Registration	61.00	166.67	36.6%
Lubricants	0.00	416.67	0.0%
Parts & Supplies	17,436.46	625.00	2,789.83%
Rent and Lease	2,358.00	2,083.33	113.18%
Total Fleet	<u>21,858.70</u>	<u>7,250.00</u>	<u>301.5%</u>
Ind Pretreatment Ordinance(IPO)			
3rd party Wasterwater Lab	0.00	416.67	0.0%
Consultants	0.00	250.00	0.0%
Equipment	0.00	1,666.67	0.0%
Equipment O&M	0.00	83.33	0.0%
Total Ind Pretreatment Ordinance(IPO)	<u>0.00</u>	<u>2,416.67</u>	<u>0.0%</u>
Laboratory Fees			
3rd Party Water Lab Analysis	0.00	625.00	0.0%
3rd Party WW Lab Analysis	0.00	625.00	0.0%
Wastewater Lab Equip	1,338.00	1,041.67	128.45%
Water Lab Equip	72.00	1,041.67	6.91%
Total Laboratory Fees	<u>1,410.00</u>	<u>3,333.34</u>	<u>42.3%</u>
Legal Fees	14,270.00	20,833.33	68.5%
Liability & Property Insurance	0.00	2,250.00	0.0%

East Texas Municipal Utility District
Schedule I - Profit & Loss Budget vs. Actual
September 2022 through July 2023

	<u>May 23</u>	<u>Budget</u>	<u>% of Budget</u>
Office Supplies			
Consumables	351.37	83.33	421.66%
Janitorial Supplies	141.19	166.67	84.71%
Office Supplies	446.01	1,250.00	35.68%
Postage	527.70	500.00	105.54%
Printing Supplies	(79.36)	250.00	(31.74%)
Rent and Lease	583.38	550.00	106.07%
Total Office Supplies	<u>1,970.29</u>	<u>2,800.00</u>	<u>70.37%</u>
Payroll Expenses			
Admin Payroll Expense	10,167.60	22,083.33	46.04%
Operator Water Expense	8,578.62	12,916.67	66.42%
Operator WW Expense	9,334.19	12,916.67	72.27%
Payroll Taxes	2,094.59	4,000.00	52.37%
Retirement	4,059.59	5,833.33	69.59%
Temporary Labor	7,053.23	3,000.00	235.11%
Total Payroll Expenses	<u>41,287.82</u>	<u>60,750.00</u>	<u>67.96%</u>
Safety Expense			
Equipment	1,561.24	1,250.00	124.9%
PPE	0.00	833.33	0.0%
Training	0.00	416.67	0.0%
Total Safety Expense	<u>1,561.24</u>	<u>2,500.00</u>	<u>62.45%</u>
Sanitation Expense			
Piney Woods Sanitation	16,981.48	20,000.00	84.91%
Sludge Disposal Charge	0.00	1,083.33	0.0%
Total Sanitation Expense	<u>16,981.48</u>	<u>21,083.33</u>	<u>80.55%</u>
Security Expenses	0.00	2,083.33	0.0%
TCEQ Fees	903.56	1,666.67	54.21%
Telephone	2,301.88	1,666.67	138.11%
Tools & Materials			
Consumables	(179.97)	833.33	(21.6%)
Repairs & Maintenance/Materials	4,428.00	7,500.00	59.04%
Small Tools	49.48	833.33	5.94%
Total Tools & Materials	<u>4,297.51</u>	<u>9,166.66</u>	<u>46.88%</u>
Utilities	<u>13,120.28</u>	<u>15,416.67</u>	<u>85.11%</u>
Total Expense	<u>168,090.75</u>	<u>240,701.62</u>	<u>69.83%</u>
Net Ordinary Income	(30,771.36)	15,398.38	(199.84%)

East Texas Municipal Utility District
Schedule I - Profit & Loss Budget vs. Actual
September 2022 through July 2023

	<u>May 23</u>	<u>Budget</u>	<u>% of Budget</u>
Other Income/Expense			
Other Income			
Gain/Loss on Sale of Asset	0.00	0.00	0.0%
Total Other Income	<u>0.00</u>	<u>0.00</u>	<u>0.0%</u>
Other Expense			
BOA Bank Fee	0.00	0.00	0.0%
Bond issue Costs	0.00	0.00	0.0%
TWDB Origination Fee	0.00	0.00	0.0%
Wilmington Trust Agent Fee	0.00	0.00	0.0%
Total Other Expense	<u>0.00</u>	<u>0.00</u>	<u>0.0%</u>
Net Other Income	<u>0.00</u>	<u>0.00</u>	<u>0.0%</u>
Net Income	<u><u>(30,771.36)</u></u>	<u><u>15,398.38</u></u>	<u><u>(199.84%)</u></u>

East Texas Municipal Utility District
Schedule I - Profit & Loss Budget vs. Actual
September 2022 through July 2023

	<u>Jun 23</u>	<u>Budget</u>	<u>% of Budget</u>
Ordinary Income/Expense			
Income			
C.O.R.E. Charges			
Capital Improvement	10,613.28	16,666.67	63.68%
Emergency	5,306.64	8,333.33	63.68%
Operating Reserve	6,367.96	10,000.00	63.68%
Rate Stabilization	5,306.64	8,333.33	63.68%
Total C.O.R.E. Charges	<u>27,594.52</u>	<u>43,333.33</u>	63.68%
Miscellaneous Income			
Fees	2,464.69	625.00	394.35%
Investments/Interest Income	134.14	83.33	160.97%
Invoiced Income	0.00	416.67	0.0%
Permit Violations	0.00	1,500.00	0.0%
Property Sale	0.00	833.33	0.0%
Scrap Income	788.04	83.33	945.69%
Total Miscellaneous Income	<u>3,386.87</u>	<u>3,541.66</u>	95.63%
Property Taxes Revenue			
Property Taxes Revenue I & S	763.69	37,141.67	2.06%
Property Taxes Revenue O & M	190.92	6,666.67	2.86%
Total Property Taxes Revenue	<u>954.61</u>	<u>43,808.34</u>	2.18%
Sanitation Revenue	24,139.96	25,833.33	93.45%
Sewer Revenue	53,717.67	66,666.67	80.58%
Water Revenue	<u>63,804.02</u>	<u>72,916.67</u>	87.5%
Total Income	<u>173,597.65</u>	<u>256,100.00</u>	67.79%
Gross Profit	173,597.65	256,100.00	67.79%
Expense			
Accounting			
Accounting - GMP	16,000.00	1,666.67	960.0%
Auditing Fees	0.00	2,916.67	0.0%
Total Accounting	<u>16,000.00</u>	<u>4,583.34</u>	349.09%
Admin Fee			
Administrative Fee	30.00	41.67	71.99%
Appraisal District & Tax Fees	5,367.00	750.00	715.6%
Bank Charges	15.00	375.00	4.0%
Bond Agent Fee	0.00	104.17	0.0%
Late & Interest Charges	0.00	41.67	0.0%
Property Tax Reimbursement	0.00	0.00	0.0%
Total Admin Fee	<u>5,412.00</u>	<u>1,312.51</u>	412.34%
Advertising & Public Notices			
Customer Communications	0.00	166.67	0.0%
Legal Notices	0.00	333.33	0.0%
Marketing Materials	0.00	333.33	0.0%
Total Advertising & Public Notices	<u>0.00</u>	<u>833.33</u>	0.0%
Building O&M			
Contractors	87.00	833.33	10.44%
Parts & Materials	59.95	166.67	35.97%
Total Building O&M	<u>146.95</u>	<u>1,000.00</u>	14.7%
Chemicals			
Miscellaneous	1,098.70	208.33	527.38%
Wastewater Treatment	4,130.28	1,666.67	247.82%
Water Production	2,498.28	1,208.33	206.76%
Total Chemicals	<u>7,727.26</u>	<u>3,083.33</u>	250.61%

East Texas Municipal Utility District
Schedule I - Profit & Loss Budget vs. Actual
September 2022 through July 2023

	<u>Jun 23</u>	<u>Budget</u>	<u>% of Budget</u>
Computers			
Hardware	0.00	1,916.67	0.0%
Internet Expense	393.28	333.33	117.99%
IT Support	3,802.05	1,500.00	253.47%
Software	1,899.06	1,250.00	151.93%
Total Computers	<u>6,094.39</u>	<u>5,000.00</u>	<u>121.89%</u>
Consultants			
Wastewater Consultants	416.72	3,750.00	11.11%
Wastewater Engineering	4,435.02	3,750.00	118.27%
Water Consultants	416.72	833.33	50.01%
Water Engineering	4,435.01	1,250.00	354.8%
Total Consultants	<u>9,703.47</u>	<u>9,583.33</u>	<u>101.25%</u>
Cont. Ed./Training			
Board Members	0.00	416.67	0.0%
Office Personnel	0.00	625.00	0.0%
Operations Personnel	910.00	1,041.67	87.36%
Total Cont. Ed./Training	<u>910.00</u>	<u>2,083.34</u>	<u>43.68%</u>
Contractors			
Wastewater Contractors	0.00	3,333.33	0.0%
Water Contractors	0.00	3,333.33	0.0%
Total Contractors	<u>0.00</u>	<u>6,666.66</u>	<u>0.0%</u>
Debt Service Interest	361.25	17,547.42	2.06%
Depreciation	17,477.00	16,666.67	104.86%
Director Expenses			
Car Rental	0.00	83.33	0.0%
Conference Fees	0.00	416.67	0.0%
Fees of Office	600.00	3,000.00	20.0%
Hotels	0.00	583.33	0.0%
Membership Fees & Dues	0.00	125.00	0.0%
Mileage Reimbursements	0.00	166.67	0.0%
Per Diem	0.00	166.67	0.0%
Surety Bonds	0.00	125.00	0.0%
Taxi Service	0.00	41.67	0.0%
Total Director Expenses	<u>600.00</u>	<u>4,708.34</u>	<u>12.74%</u>

East Texas Municipal Utility District
Schedule I - Profit & Loss Budget vs. Actual
September 2022 through July 2023

	Jun 23	Budget	% of Budget
Employee Expense			
Car Rental	0.00	83.33	0.0%
Conference Fees	1,200.00	416.67	288.0%
Health Insurance	4,064.04	7,083.33	57.38%
Hotels	292.00	583.33	50.06%
Meals	281.97	166.67	169.18%
Membership Fees & Dues	170.00	208.33	81.6%
Mileage Reimbursement	0.00	166.67	0.0%
Per Diem	0.00	333.33	0.0%
Taxi Service	30.68	41.67	73.63%
Uniforms	528.75	1,000.00	52.88%
Total Employee Expense	6,567.44	10,083.33	65.13%
Equipment O&M			
Contractors	0.00	1,666.67	0.0%
Inspection & Registration	0.00	166.67	0.0%
Lubricants	267.75	416.67	64.26%
Parts & Supplies	5,697.51	1,666.67	341.85%
Rent and Lease	13,195.45	416.67	3,166.88%
Equipment O&M - Other	0.00	0.00	0.0%
Total Equipment O&M	19,160.71	4,333.35	358.44%
Fleet			
Contractors	600.00	625.00	96.0%
Fuel	4,602.87	3,333.33	138.09%
Inspection & Registration	10.48	166.67	6.29%
Lubricants	0.00	416.67	0.0%
Parts & Supplies	1,175.00	625.00	188.0%
Rent and Lease	2,358.00	2,083.33	113.18%
Total Fleet	8,746.35	7,250.00	120.64%
Ind Pretreatment Ordinance(IPO)			
3rd party Wasterwater Lab	0.00	416.67	0.0%
Consultants	0.00	250.00	0.0%
Equipment	0.00	1,666.67	0.0%
Equipment O&M	0.00	83.33	0.0%
Total Ind Pretreatment Ordinance(IPO)	0.00	2,416.67	0.0%
Laboratory Fees			
3rd Party Water Lab Analysis	72.00	625.00	11.52%
3rd Party WW Lab Analysis	1,674.00	625.00	267.84%
Wastewater Lab Equip	633.32	1,041.67	60.8%
Water Lab Equip	0.00	1,041.67	0.0%
Total Laboratory Fees	2,379.32	3,333.34	71.38%
Legal Fees	20,498.25	20,833.33	98.39%
Liability & Property Insurance	0.00	2,250.00	0.0%

East Texas Municipal Utility District
Schedule I - Profit & Loss Budget vs. Actual
September 2022 through July 2023

	<u>Jun 23</u>	<u>Budget</u>	<u>% of Budget</u>
Office Supplies			
Consumables	507.35	83.33	608.84%
Janitorial Supplies	519.04	166.67	311.42%
Office Supplies	956.25	1,250.00	76.5%
Postage	828.00	500.00	165.6%
Printing Supplies	162.06	250.00	64.82%
Rent and Lease	996.83	550.00	181.24%
Total Office Supplies	<u>3,969.53</u>	<u>2,800.00</u>	<u>141.77%</u>
Payroll Expenses			
Admin Payroll Expense	14,499.97	22,083.33	65.66%
Operator Water Expense	11,375.37	12,916.67	88.07%
Operator WW Expense	11,527.38	12,916.67	89.24%
Payroll Taxes	2,789.12	4,000.00	69.73%
Retirement	5,407.04	5,833.33	92.69%
Temporary Labor	14,306.88	3,000.00	476.9%
Total Payroll Expenses	<u>59,905.76</u>	<u>60,750.00</u>	<u>98.61%</u>
Safety Expense			
Equipment	1,275.77	1,250.00	102.06%
PPE	89.80	833.33	10.78%
Training	0.00	416.67	0.0%
Total Safety Expense	<u>1,365.57</u>	<u>2,500.00</u>	<u>54.62%</u>
Sanitation Expense			
Piney Woods Sanitation	32,459.19	20,000.00	162.3%
Sludge Disposal Charge	0.00	1,083.33	0.0%
Total Sanitation Expense	<u>32,459.19</u>	<u>21,083.33</u>	<u>153.96%</u>
Security Expenses	264.00	2,083.33	12.67%
TCEQ Fees	0.00	1,666.67	0.0%
Telephone	1,376.65	1,666.67	82.6%
Tools & Materials			
Consumables	569.89	833.33	68.39%
Repairs & Maintenance/Materials	5,692.76	7,500.00	75.9%
Small Tools	6,024.98	833.33	723.0%
Total Tools & Materials	<u>12,287.63</u>	<u>9,166.66</u>	<u>134.05%</u>
Utilities	<u>13,382.30</u>	<u>15,416.67</u>	<u>86.8%</u>
Total Expense	<u>246,795.02</u>	<u>240,701.62</u>	<u>102.53%</u>
Net Ordinary Income	(73,197.37)	15,398.38	(475.36%)

East Texas Municipal Utility District
Schedule I - Profit & Loss Budget vs. Actual
September 2022 through July 2023

	<u>Jun 23</u>	<u>Budget</u>	<u>% of Budget</u>
Other Income/Expense			
Other Income			
Gain/Loss on Sale of Asset	0.00	0.00	0.0%
Total Other Income	<u>0.00</u>	<u>0.00</u>	<u>0.0%</u>
Other Expense			
BOA Bank Fee	0.00	0.00	0.0%
Bond issue Costs	0.00	0.00	0.0%
TWDB Origination Fee	0.00	0.00	0.0%
Wilmington Trust Agent Fee	0.00	0.00	0.0%
Total Other Expense	<u>0.00</u>	<u>0.00</u>	<u>0.0%</u>
Net Other Income	<u>0.00</u>	<u>0.00</u>	<u>0.0%</u>
Net Income	<u><u>(73,197.37)</u></u>	<u><u>15,398.38</u></u>	<u><u>(475.36%)</u></u>

East Texas Municipal Utility District
Schedule I - Profit & Loss Budget vs. Actual
September 2022 through July 2023

Ordinary Income/Expense	Jul 23	Budget	% of Budget
Income			
C.O.R.E. Charges			
Capital Improvement	15,369.16	16,666.67	92.22%
Emergency	7,684.58	8,333.33	92.22%
Operating Reserve	9,221.49	10,000.00	92.22%
Rate Stabilization	7,684.58	8,333.33	92.22%
Total C.O.R.E. Charges	39,959.81	43,333.33	92.22%
Miscellaneous Income			
Fees	13,394.35	625.00	2,143.1%
Investments/Interest Income	135.59	83.33	162.72%
Invoiced Income	0.00	416.67	0.0%
Permit Violations	0.00	1,500.00	0.0%
Property Sale	0.00	833.33	0.0%
Scrap Income	25.00	83.33	30.0%
Total Miscellaneous Income	13,554.94	3,541.66	382.73%
Property Taxes Revenue			
Property Taxes Revenue I & S	(63.73)	37,141.67	(0.17%)
Property Taxes Revenue O & M	(15.93)	6,666.67	(0.24%)
Total Property Taxes Revenue	(79.66)	43,808.34	(0.18%)
Sanitation Revenue	26,406.54	25,833.33	102.22%
Sewer Revenue	62,540.60	66,666.67	93.81%
Water Revenue	102,883.41	72,916.67	141.1%
Total Income	245,265.64	256,100.00	95.8%
Gross Profit	245,265.64	256,100.00	95.8%
Expense			
Accounting			
Accounting - GMP	0.00	1,666.67	0.0%
Auditing Fees	0.00	2,916.67	0.0%
Total Accounting	0.00	4,583.34	0.0%
Admin Fee			
Administrative Fee	30.00	41.67	71.99%
Appraisal District & Tax Fees	0.00	750.00	0.0%
Bank Charges	34.86	375.00	9.3%
Bond Agent Fee	0.00	104.17	0.0%
Late & Interest Charges	0.00	41.67	0.0%
Property Tax Reimbursement	0.00	0.00	0.0%
Total Admin Fee	64.86	1,312.51	4.94%
Advertising & Public Notices			
Customer Communications	0.00	166.67	0.0%
Legal Notices	0.00	333.33	0.0%
Marketing Materials	0.00	333.33	0.0%
Total Advertising & Public Notices	0.00	833.33	0.0%
Building O&M			
Contractors	0.00	833.33	0.0%
Parts & Materials	0.00	166.67	0.0%
Total Building O&M	0.00	1,000.00	0.0%
Chemicals			
Miscellaneous	17.07	208.33	8.19%
Wastewater Treatment	4,013.69	1,666.67	240.82%
Water Production	2,498.28	1,208.33	206.76%
Total Chemicals	6,529.04	3,083.33	211.75%

East Texas Municipal Utility District
Schedule I - Profit & Loss Budget vs. Actual
September 2022 through July 2023

	<u>Jul 23</u>	<u>Budget</u>	<u>% of Budget</u>
Computers			
Hardware	0.00	1,916.67	0.0%
Internet Expense	393.28	333.33	117.99%
IT Support	1,939.00	1,500.00	129.27%
Software	3,870.76	1,250.00	309.66%
Total Computers	<u>6,203.04</u>	<u>5,000.00</u>	<u>124.06%</u>
Consultants			
Wastewater Consultants	3,300.85	3,750.00	88.02%
Wastewater Engineering	3,521.97	3,750.00	93.92%
Water Consultants	3,300.85	833.33	396.1%
Water Engineering	4,354.38	1,250.00	348.35%
Total Consultants	<u>14,478.05</u>	<u>9,583.33</u>	<u>151.08%</u>
Cont. Ed./Training			
Board Members	0.00	416.67	0.0%
Office Personnel	0.00	625.00	0.0%
Operations Personnel	211.00	1,041.67	20.26%
Total Cont. Ed./Training	<u>211.00</u>	<u>2,083.34</u>	<u>10.13%</u>
Contractors			
Wastewater Contractors	0.00	3,333.33	0.0%
Water Contractors	0.00	3,333.33	0.0%
Total Contractors	<u>0.00</u>	<u>6,666.66</u>	<u>0.0%</u>
Debt Service Interest	0.00	17,547.42	0.0%
Depreciation	17,477.00	16,666.67	104.86%
Director Expenses			
Car Rental	0.00	83.33	0.0%
Conference Fees	0.00	416.67	0.0%
Fees of Office	600.00	3,000.00	20.0%
Hotels	0.00	583.33	0.0%
Membership Fees & Dues	0.00	125.00	0.0%
Mileage Reimbursements	0.00	166.67	0.0%
Per Diem	0.00	166.67	0.0%
Surety Bonds	0.00	125.00	0.0%
Taxi Service	0.00	41.67	0.0%
Total Director Expenses	<u>600.00</u>	<u>4,708.34</u>	<u>12.74%</u>

East Texas Municipal Utility District
Schedule I - Profit & Loss Budget vs. Actual
September 2022 through July 2023

	Jul 23	Budget	% of Budget
Employee Expense			
Car Rental	2,358.00	83.33	2,829.71%
Conference Fees	0.00	416.67	0.0%
Health Insurance	4,229.30	7,083.33	59.71%
Hotels	1,258.24	583.33	215.7%
Meals	136.84	166.67	82.1%
Membership Fees & Dues	210.00	208.33	100.8%
Mileage Reimbursement	0.00	166.67	0.0%
Per Diem	320.00	333.33	96.0%
Taxi Service	0.00	41.67	0.0%
Uniforms	517.44	1,000.00	51.74%
Total Employee Expense	9,029.82	10,083.33	89.55%
Equipment O&M			
Contractors	0.00	1,666.67	0.0%
Inspection & Registration	0.00	166.67	0.0%
Lubricants	0.00	416.67	0.0%
Parts & Supplies	266.40	1,666.67	15.98%
Rent and Lease	0.00	416.67	0.0%
Equipment O&M - Other	0.00	0.00	0.0%
Total Equipment O&M	266.40	4,333.35	6.15%
Fleet			
Contractors	0.00	625.00	0.0%
Fuel	1,620.34	3,333.33	48.61%
Inspection & Registration	7.28	166.67	4.37%
Lubricants	0.00	416.67	0.0%
Parts & Supplies	2,656.17	625.00	424.99%
Rent and Lease	0.00	2,083.33	0.0%
Total Fleet	4,283.79	7,250.00	59.09%
Ind Pretreatment Ordinance(IPO)			
3rd party Wasterwater Lab	0.00	416.67	0.0%
Consultants	0.00	250.00	0.0%
Equipment	0.00	1,666.67	0.0%
Equipment O&M	0.00	83.33	0.0%
Total Ind Pretreatment Ordinance(IPO)	0.00	2,416.67	0.0%
Laboratory Fees			
3rd Party Water Lab Analysis	72.00	625.00	11.52%
3rd Party WW Lab Analysis	1,541.00	625.00	246.56%
Wastewater Lab Equip	0.00	1,041.67	0.0%
Water Lab Equip	0.00	1,041.67	0.0%
Total Laboratory Fees	1,613.00	3,333.34	48.39%
Legal Fees	192.50	20,833.33	0.92%
Liability & Property Insurance	6,394.50	2,250.00	284.2%

East Texas Municipal Utility District
Schedule I - Profit & Loss Budget vs. Actual
September 2022 through July 2023

	<u>Jul 23</u>	<u>Budget</u>	<u>% of Budget</u>
Office Supplies			
Consumables	209.31	83.33	251.18%
Janitorial Supplies	421.27	166.67	252.76%
Office Supplies	385.93	1,250.00	30.87%
Postage	517.50	500.00	103.5%
Printing Supplies	42.63	250.00	17.05%
Rent and Lease	1,137.53	550.00	206.82%
Total Office Supplies	<u>2,714.17</u>	<u>2,800.00</u>	<u>96.94%</u>
Payroll Expenses			
Admin Payroll Expense	10,655.17	22,083.33	48.25%
Operator Water Expense	9,688.06	12,916.67	75.0%
Operator WW Expense	9,250.81	12,916.67	71.62%
Payroll Taxes	2,211.51	4,000.00	55.29%
Retirement	4,278.74	5,833.33	73.35%
Temporary Labor	6,774.30	3,000.00	225.81%
Total Payroll Expenses	<u>42,858.59</u>	<u>60,750.00</u>	<u>70.55%</u>
Safety Expense			
Equipment	0.00	1,250.00	0.0%
PPE	27.95	833.33	3.35%
Training	0.00	416.67	0.0%
Total Safety Expense	<u>27.95</u>	<u>2,500.00</u>	<u>1.12%</u>
Sanitation Expense			
Piney Woods Sanitation	28,367.17	20,000.00	141.84%
Sludge Disposal Charge	0.00	1,083.33	0.0%
Total Sanitation Expense	<u>28,367.17</u>	<u>21,083.33</u>	<u>134.55%</u>
Security Expenses	2,327.37	2,083.33	111.71%
TCEQ Fees	100.00	1,666.67	6.0%
Telephone	1,663.33	1,666.67	99.8%
Tools & Materials			
Consumables	0.00	833.33	0.0%
Repairs & Maintenance/Materials	9,167.28	7,500.00	122.23%
Small Tools	827.94	833.33	99.35%
Total Tools & Materials	<u>9,995.22</u>	<u>9,166.66</u>	<u>109.04%</u>
Utilities	<u>13,241.19</u>	<u>15,416.67</u>	<u>85.89%</u>
Total Expense	<u>168,637.99</u>	<u>240,701.62</u>	<u>70.06%</u>
Net Ordinary Income	76,627.65	15,398.38	497.6%

East Texas Municipal Utility District
Schedule I - Profit & Loss Budget vs. Actual
September 2022 through July 2023

	<u>Jul 23</u>	<u>Budget</u>	<u>% of Budget</u>
Other Income/Expense			
Other Income			
Gain/Loss on Sale of Asset	5,500.00	0.00	100.0%
Total Other Income	<u>5,500.00</u>	<u>0.00</u>	<u>100.0%</u>
Other Expense			
BOA Bank Fee	0.00	0.00	0.0%
Bond issue Costs	0.00	0.00	0.0%
TWDB Origination Fee	0.00	0.00	0.0%
Wilmington Trust Agent Fee	0.00	0.00	0.0%
Total Other Expense	<u>0.00</u>	<u>0.00</u>	<u>0.0%</u>
Net Other Income	<u>5,500.00</u>	<u>0.00</u>	<u>100.0%</u>
Net Income	<u><u>82,127.65</u></u>	<u><u>15,398.38</u></u>	<u><u>533.4%</u></u>

East Texas Municipal Utility District
Schedule I - Profit & Loss Budget vs. Actual
September 2022 through July 2023

	TOTAL		
	Sep '22 - Jul 23	Budget	% of Budget
Ordinary Income/Expense			
Income			
C.O.R.E. Charges			
Capital Improvement	163,333.28	183,333.37	89.09%
Emergency	81,666.63	91,666.63	89.09%
Operating Reserve	103,018.54	110,000.00	93.65%
Rate Stabilization	81,666.63	91,666.63	89.09%
Total C.O.R.E. Charges	429,685.08	476,666.63	90.14%
Miscellaneous Income			
Fees	80,258.39	6,875.00	1,167.4%
Investments/Interest Income	1,472.39	916.63	160.63%
Invoiced Income	0.00	4,583.37	0.0%
Permit Violations	2,500.00	16,500.00	15.15%
Property Sale	0.00	9,166.63	0.0%
Scrap Income	813.04	916.63	88.7%
Total Miscellaneous Income	85,043.82	38,958.26	218.3%
Property Taxes Revenue			
Property Taxes Revenue I & S	442,133.71	408,558.37	108.22%
Property Taxes Revenue O & M	108,593.68	73,333.37	148.08%
Total Property Taxes Revenue	550,727.39	481,891.74	114.28%
Sanitation Revenue	285,534.59	284,166.63	100.48%
Sewer Revenue	667,549.34	733,333.37	91.03%
Water Revenue	716,344.96	802,083.37	89.3%
Total Income	2,734,885.18	2,817,100.00	97.1%
Gross Profit	2,734,885.18	2,817,100.00	97.1%
Expense			
Accounting			
Accounting - GMP	75,350.00	18,333.37	411.0%
Auditing Fees	36,897.02	32,083.37	115.0%
Total Accounting	112,247.02	50,416.74	222.64%
Admin Fee			
Administrative Fee	612.02	458.37	133.52%
Appraisal District & Tax Fees	9,778.00	8,250.00	118.52%
Bank Charges	324.86	4,125.00	7.88%
Bond Agent Fee	400.00	1,145.87	34.91%
Late & Interest Charges	(342.59)	458.37	(74.74%)
Property Tax Reimbursement	121,561.60	0.00	100.0%
Total Admin Fee	132,333.89	14,437.61	916.59%
Advertising & Public Notices			
Customer Communications	0.00	1,833.37	0.0%
Legal Notices	2,652.00	3,666.63	72.33%
Marketing Materials	1,983.85	3,666.63	54.11%
Total Advertising & Public Notices	4,635.85	9,166.63	50.57%
Building O&M			
Contractors	8,156.00	9,166.63	88.98%
Parts & Materials	10,719.24	1,833.37	584.67%
Total Building O&M	18,875.24	11,000.00	171.59%
Chemicals			
Miscellaneous	1,885.77	2,291.63	82.29%
Wastewater Treatment	32,330.40	18,333.37	176.35%
Water Production	24,075.39	13,291.63	181.13%
Total Chemicals	58,291.56	33,916.63	171.87%

East Texas Municipal Utility District
Schedule I - Profit & Loss Budget vs. Actual
September 2022 through July 2023

	TOTAL		
	Sep '22 - Jul 23	Budget	% of Budget
Computers			
Hardware	1,275.00	21,083.37	6.05%
Internet Expense	4,344.61	3,666.63	118.49%
IT Support	10,520.05	16,500.00	63.76%
Software	37,387.62	13,750.00	271.91%
Total Computers	53,527.28	55,000.00	97.32%
Consultants			
Wastewater Consultants	12,074.27	41,250.00	29.27%
Wastewater Engineering	13,959.77	41,250.00	33.84%
Water Consultants	7,798.73	9,166.63	85.08%
Water Engineering	15,411.41	13,750.00	112.08%
Total Consultants	49,244.18	105,416.63	46.71%
Cont. Ed./Training			
Board Members	0.00	4,583.37	0.0%
Office Personnel	1,915.18	6,875.00	27.86%
Operations Personnel	2,192.50	11,458.37	19.13%
Total Cont. Ed./Training	4,107.68	22,916.74	17.92%
Contractors			
Wastewater Contractors	17,061.83	36,666.63	46.53%
Water Contractors	14,240.57	36,666.63	38.84%
Total Contractors	31,302.40	73,333.26	42.69%
Debt Service Interest	101,948.00	193,021.62	52.82%
Depreciation	192,247.00	183,333.37	104.86%
Director Expenses			
Car Rental	0.00	916.63	0.0%
Conference Fees	0.00	4,583.37	0.0%
Fees of Office	5,850.00	33,000.00	17.73%
Hotels	0.00	6,416.63	0.0%
Membership Fees & Dues	5,087.50	1,375.00	370.0%
Mileage Reimbursements	463.74	1,833.37	25.29%
Per Diem	320.00	1,833.37	17.45%
Surety Bonds	575.00	1,375.00	41.82%
Taxi Service	0.00	458.37	0.0%
Total Director Expenses	12,296.24	51,791.74	23.74%

East Texas Municipal Utility District
Schedule I - Profit & Loss Budget vs. Actual
September 2022 through July 2023

	TOTAL		
	Sep '22 - Jul 23	Budget	% of Budget
Employee Expense			
Car Rental	2,358.00	916.63	257.25%
Conference Fees	1,659.00	4,583.37	36.2%
Health Insurance	40,909.27	77,916.63	52.5%
Hotels	8,165.97	6,416.63	127.26%
Meals	1,951.40	1,833.37	106.44%
Membership Fees & Dues	2,166.93	2,291.63	94.56%
Mileage Reimbursement	758.17	1,833.37	41.35%
Per Diem	544.00	3,666.63	14.84%
Taxi Service	80.77	458.37	17.62%
Uniforms	3,025.02	11,000.00	27.5%
Total Employee Expense	61,618.53	110,916.63	55.55%
Equipment O&M			
Contractors	19,128.04	18,333.37	104.34%
Inspection & Registration	0.00	1,833.37	0.0%
Lubricants	2,661.34	4,583.37	58.07%
Parts & Supplies	14,475.66	18,333.37	78.96%
Rent and Lease	72,471.26	4,583.37	1,581.18%
Equipment O&M - Other	90.26	0.00	100.0%
Total Equipment O&M	108,826.56	47,666.85	228.31%
Fleet			
Contractors	16,445.47	6,875.00	239.21%
Fuel	25,686.40	36,666.63	70.05%
Inspection & Registration	148.26	1,833.37	8.09%
Lubricants	580.23	4,583.37	12.66%
Parts & Supplies	27,605.43	6,875.00	401.53%
Rent and Lease	23,926.31	22,916.63	104.41%
Total Fleet	94,392.10	79,750.00	118.36%
Ind Pretreatment Ordinance(IPO)			
3rd party Wasterwater Lab	0.00	4,583.37	0.0%
Consultants	0.00	2,750.00	0.0%
Equipment	0.00	18,333.37	0.0%
Equipment O&M	0.00	916.63	0.0%
Total Ind Pretreatment Ordinance(IPO)	0.00	26,583.37	0.0%
Laboratory Fees			
3rd Party Water Lab Analysis	528.00	6,875.00	7.68%
3rd Party WW Lab Analysis	13,090.00	6,875.00	190.4%
Wastewater Lab Equip	5,202.19	11,458.37	45.4%
Water Lab Equip	331.25	11,458.37	2.89%
Total Laboratory Fees	19,151.44	36,666.74	52.23%
Legal Fees	97,101.70	229,166.63	42.37%
Liability & Property Insurance	27,170.00	24,750.00	109.78%

East Texas Municipal Utility District
Schedule I - Profit & Loss Budget vs. Actual
September 2022 through July 2023

	TOTAL		
	Sep '22 - Jul 23	Budget	% of Budget
Office Supplies			
Consumables	2,734.45	916.63	298.32%
Janitorial Supplies	3,646.99	1,833.37	198.92%
Office Supplies	7,519.41	13,750.00	54.69%
Postage	5,435.13	5,500.00	98.82%
Printing Supplies	1,103.77	2,750.00	40.14%
Rent and Lease	6,180.38	6,050.00	102.16%
Total Office Supplies	26,620.13	30,800.00	86.43%
Payroll Expenses			
Admin Payroll Expense	156,109.28	242,916.63	64.27%
Operator Water Expense	111,198.59	142,083.37	78.26%
Operator WW Expense	110,145.79	142,083.37	77.52%
Payroll Taxes	27,750.75	44,000.00	63.07%
Retirement	52,530.88	64,166.63	81.87%
Temporary Labor	80,140.50	33,000.00	242.85%
Total Payroll Expenses	537,875.79	668,250.00	80.49%
Safety Expense			
Equipment	4,132.77	13,750.00	30.06%
PPE	2,049.58	9,166.63	22.36%
Training	0.00	4,583.37	0.0%
Total Safety Expense	6,182.35	27,500.00	22.48%
Sanitation Expense			
Piney Woods Sanitation	226,608.23	220,000.00	103.0%
Sludge Disposal Charge	7,405.72	11,916.63	62.15%
Total Sanitation Expense	234,013.95	231,916.63	100.9%
Security Expenses	8,397.19	22,916.63	36.64%
TCEQ Fees	20,306.23	18,333.37	110.76%
Telephone	13,350.27	18,333.37	72.82%
Tools & Materials			
Consumables	6,826.79	9,166.63	74.47%
Repairs & Maintenance/Materials	94,413.65	82,500.00	114.44%
Small Tools	14,245.36	9,166.63	155.41%
Total Tools & Materials	115,485.80	100,833.26	114.53%
Utilities	149,258.86	169,583.37	88.02%
Total Expense	2,290,807.24	2,647,717.82	86.52%
Net Ordinary Income	444,077.94	169,382.18	262.2%

East Texas Municipal Utility District
Schedule I - Profit & Loss Budget vs. Actual
September 2022 through July 2023

	TOTAL		
	Sep '22 - Jul 23	Budget	% of Budget
Other Income/Expense			
Other Income			
Gain/Loss on Sale of Asset	7,600.00	0.00	100.0%
Total Other Income	7,600.00	0.00	100.0%
Other Expense			
BOA Bank Fee	1,966.00	0.00	100.0%
Bond issue Costs	82,920.00	0.00	100.0%
TWDB Origination Fee	29,333.00	0.00	100.0%
Wilmington Trust Agent Fee	2,200.00	0.00	100.0%
Total Other Expense	116,419.00	0.00	100.0%
Net Other Income	(108,819.00)	0.00	100.0%
Net Income	<u>335,258.94</u>	<u>169,382.18</u>	<u>197.9%</u>

	Financials for Aug. 31, '22	Financials for Sep 1, '22 - Aug 24, 23	Projected FYE '23 closing financials	Approved FYE '23 Budget	\$ Over/Under FYE '23 Budget	% of Over/Under FYE '23 Budget	Proposed FYE '23 Budget Adjustments	Revised FYE '23 Budget
Income								
C.O.R.E. Charges	\$ 41,392.72	\$ 429,685.08	\$ 471,077.80	\$ 520,000.00	\$ (48,922.20)	91%	\$ -	\$ 471,077.80
Miscellaneous Income	\$ -	\$ 85,043.82	\$ 85,043.82	\$ 42,500.00	\$ 42,543.82	200%	\$ -	\$ 85,043.82
Old Non-use Budget Line Items	\$ 910.18	\$ -	\$ 910.18	\$ -	\$ 910.18		\$ -	\$ 910.18
Property Taxes Revenue	\$ 576.11	\$ 550,727.39	\$ 551,303.50	\$ 525,700.00	\$ 25,603.50	105%	\$ -	\$ 551,303.50
Sanitation Revenue	\$ 24,168.64	\$ 285,534.59	\$ 309,703.23	\$ 310,000.00	\$ (296.77)	100%	\$ -	\$ 309,703.23
Sewer Revenue	\$ 70,476.34	\$ 667,549.34	\$ 738,025.68	\$ 800,000.00	\$ (61,974.32)	92%	\$ -	\$ 738,025.68
Water Revenue	\$ 71,483.74	\$ 716,344.96	\$ 787,828.70	\$ 875,000.00	\$ (87,171.30)	90%	\$ -	\$ 787,828.70
Total Income	\$ 209,007.73	\$ 2,734,885.18	\$ 2,943,892.91	\$ 3,073,200.00	\$ (129,307.09)	96%	\$ -	\$ 2,943,892.91
Expense								
Accounting	\$ 2,800.00	\$ 112,247.02	\$ 115,047.02	\$ 55,000.00	\$ 60,047.02	209%	\$ 62,000.00	\$ 117,000.00
Admin Fee	\$ 105.20	\$ 132,333.89	\$ 132,439.09	\$ 15,750.00	\$ 116,689.09	841%	\$ 116,690.00	\$ 132,440.00
Advertising & Public Notices	\$ 167.59	\$ 4,635.85	\$ 4,803.44	\$ 10,000.00	\$ (5,196.56)	48%	\$ -	\$ 10,000.00
Allowance for Doubtful Accounts								
Building O&M	\$ 1,503.30	\$ 18,968.73	\$ 20,472.03	\$ 12,000.00	\$ 8,472.03	171%	\$ 8,500.00	\$ 20,500.00
Chemicals	\$ 8,991.30	\$ 58,291.56	\$ 67,282.86	\$ 37,000.00	\$ 30,282.86	182%	\$ 31,500.00	\$ 68,500.00
Computers	\$ 2,184.54	\$ 55,342.49	\$ 57,527.03	\$ 60,000.00	\$ (2,472.97)	96%	\$ 1,000.00	\$ 61,000.00
Consultants	\$ 10,791.46	\$ 49,244.18	\$ 60,035.64	\$ 115,000.00	\$ (54,964.36)	52%	\$ (50,000.00)	\$ 65,000.00
Cont. Ed./Training	\$ 3,510.49	\$ 4,107.68	\$ 7,618.17	\$ 25,000.00	\$ (17,381.83)	30%	\$ (17,000.00)	\$ 8,000.00
Contractors	\$ -	\$ 31,302.40	\$ 31,302.40	\$ 80,000.00	\$ (48,697.60)	39%	\$ (47,000.00)	\$ 33,000.00
Debt Service Interest	\$ -	\$ 111,661.71	\$ 111,661.71	\$ 210,569.00	\$ (98,907.29)	53%	\$ -	\$ 210,569.00
Depreciation	\$ 17,477.00	\$ 192,247.00	\$ 209,724.00	\$ 200,000.00	\$ 9,724.00	105%	\$ (8,000.00)	\$ 192,000.00
Director Expenses	\$ 1,227.00	\$ 12,296.24	\$ 13,523.24	\$ 56,500.00	\$ (42,976.76)	24%	\$ (36,400.00)	\$ 20,100.00
Employee Expense	\$ 11,550.57	\$ 61,568.16	\$ 73,118.73	\$ 121,000.00	\$ (47,881.27)	60%	\$ (37,400.00)	\$ 83,600.00
Equipment O&M	\$ 2,755.60	\$ 108,826.56	\$ 111,582.16	\$ 52,000.00	\$ 59,582.16	215%	\$ 71,000.00	\$ 123,000.00
Fleet	\$ 9,284.78	\$ 94,677.36	\$ 103,962.14	\$ 87,000.00	\$ 16,962.14	119%	\$ 32,500.00	\$ 119,500.00
Ind Pretreatment Ordinance (IPO)	\$ -	\$ -	\$ -	\$ 29,000.00	\$ (29,000.00)	0%	\$ (15,000.00)	\$ 14,000.00

	Financials for Aug. 31, '22	Financials for Sep 1, '22 - Aug 24, 23	Projected FYE '23 closing financials	Approved FYE '23 Budget	\$ Over/Under FYE '23 Budget	% of Over/Under FYE '23 Budget	Proposed FYE '23 Budget Adjustments	Revised FYE '23 Budget
Laboratory Fees	\$ 3,164.00	\$ 19,151.44	\$ 22,315.44	\$ 40,000.00	\$ (17,684.56)	56%	\$ (16,600.00)	\$ 23,400.00
Legal Fees	\$ 7,010.00	\$ 97,101.70	\$ 104,111.70	\$ 250,000.00	\$ (145,888.30)	42%	\$ (89,750.00)	\$ 160,250.00
Liability & Property Insurance	\$ -	\$ 27,170.00	\$ 27,170.00	\$ 27,000.00	\$ 170.00	101%	\$ -	\$ 27,000.00
Office Supplies	\$ 2,812.70	\$ 26,782.98	\$ 29,595.68	\$ 33,600.00	\$ (4,004.32)	88%	\$ (2,000.00)	\$ 31,600.00
Old Non-Use Budget Line Expense					\$ -			\$ -
Payroll Expenses	\$ 58,850.94	\$ 576,766.94	\$ 635,617.88	\$ 729,000.00	\$ (93,382.12)	87%	\$ (46,000.00)	\$ 683,000.00
Safety Expense	\$ 244.86	\$ 6,182.35	\$ 6,427.21	\$ 30,000.00	\$ (23,572.79)	21%		\$ 30,000.00
Sanitation Expense	\$ 21,509.86	\$ 234,013.95	\$ 255,523.81	\$ 253,000.00	\$ 2,523.81	101%	\$ 5,000.00	\$ 258,000.00
Security Expenses	\$ 6,595.00	\$ 9,887.19	\$ 16,482.19	\$ 25,000.00	\$ (8,517.81)	66%		\$ 25,000.00
TCEQ Fees	\$ -	\$ 20,306.23	\$ 20,306.23	\$ 20,000.00	\$ 306.23	102%	\$ 500.00	\$ 20,500.00
Telephone	\$ 1,224.71	\$ 14,352.98	\$ 15,577.69	\$ 20,000.00	\$ (4,422.31)	78%		\$ 20,000.00
Tools & Materials	\$ 28,329.67	\$ 115,498.74	\$ 143,828.41	\$ 110,000.00	\$ 33,828.41	131%	\$ 38,000.00	\$ 148,000.00
Utilities	\$ 14,956.29	\$ 149,288.38	\$ 164,244.67	\$ 185,000.00	\$ (20,755.33)	89%	\$ -	\$ 185,000.00
Total Expense	\$ 213,974.07	\$ 2,344,253.71	\$ 2,558,227.78	\$ 2,888,419.00	\$ (330,191.22)	89%	\$ 1,540.00	\$ 2,889,959.00
Net Ordinary Income	\$ (4,966.34)	\$ 390,631.47	\$ 385,665.13	\$ 184,781.00	\$ 200,884.13			\$ 53,933.91
Other Income				Other Income				
Gain/Loss on Sale of Asset	\$ -	\$ 7,600.00	\$ 7,600.00	Gain/Loss on Sale of Asset	\$ -	\$ 7,600.00	\$ 7,600.00	\$ 7,600.00
Other Income	\$ -	\$ -	\$ -	Other Income	\$ -	\$ -	\$ -	\$ -
Total Other Income	\$ -	\$ 7,600.00	\$ 7,600.00	Total Other Income	\$ -	\$ 7,600.00	\$ 7,600.00	\$ 7,600.00
Other Expense				Other Expense				
BOA Bank Fee	\$ -	\$ 1,966.00	\$ 1,966.00	BOA Bank Fee	\$ -	\$ 1,966.00	\$ 1,966.00	\$ 1,966.00
Bond issue Costs	\$ -	\$ 82,920.00	\$ 82,920.00	Bond issue Costs	\$ -	\$ 82,920.00	\$ 82,920.00	\$ 82,920.00
TWDB Origination Fee	\$ -	\$ 29,333.00	\$ 29,333.00	TWDB Origination Fee	\$ -	\$ 29,333.00	\$ 29,333.00	\$ 29,333.00
Wilmington Trust Agent Fee	\$ -	\$ 2,200.00	\$ 2,200.00	Wilmington Trust Agent Fee	\$ -	\$ 2,200.00	\$ 2,200.00	\$ 2,200.00
Total Other Expense	\$ -	\$ 116,419.00	\$ 116,419.00	Total Other Expense	\$ -	\$ 116,419.00	\$ 116,419.00	\$ 116,419.00
Net Other Income	\$ -	\$ (108,819.00)	\$ (108,819.00)	Net Other Income	\$ -	\$ (108,819.00)	\$ (108,819.00)	\$ (108,819.00)
Net Company Income	\$ 281,812.47	\$ 281,812.47	\$ 281,812.47	Projected Net Company Income	\$ (54,885.09)			\$ (54,885.09)

	FYE '21 Ending	FYE '22 Ending	Revised FYE '23 Budget	\$ +/- Diff. from Previous 2-Year Avg.	% +/- Diff. from Previous 2-Year Avg.	3-Year Average	FYE '24 Proposed Budget	\$ +/- Diff. from Previous 3-Year Avg.	% +/- Diff. from Previous 3-Year Avg.	
Income										
C.O.R.E. Charges	\$ 420,648.72	\$ 487,255.47	\$ 471,077.80	\$ 17,125.71	3.64%	\$ 459,660.66	\$ 520,000.00	\$ 60,339.34	13.13%	
Miscellaneous Income	\$ 64,316.50	\$ 102,305.76	\$ 85,043.82	\$ 1,732.69	2.04%	\$ 83,888.69	\$ 85,000.00	\$ 1,111.31	1.32%	
Old Non-use Budget Line Items	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
Property Taxes Revenue	\$ 442,484.10	\$ 498,094.24	\$ 551,303.50	\$ 81,014.33	14.70%	\$ 497,293.95	\$ 551,000.00	\$ 53,706.05	10.80%	
Sanitation Revenue	\$ 321,769.96	\$ 324,915.89	\$ 309,703.23	\$ (13,639.70)	-4.40%	\$ 318,796.36	\$ 320,000.00	\$ 1,203.64	0.38%	
Sewer Revenue	\$ 672,268.44	\$ 734,997.75	\$ 738,025.68	\$ 34,392.58	4.66%	\$ 715,097.29	\$ 775,000.00	\$ 59,902.71	8.38%	
Water Revenue	\$ 719,062.35	\$ 780,301.90	\$ 787,828.70	\$ 38,146.57	4.84%	\$ 762,397.65	\$ 800,000.00	\$ 37,602.35	4.93%	
Total Income	\$ 2,640,550.07	\$ 2,927,871.01	\$ 2,942,982.73	\$ 158,772.19	5.39%	\$ 2,837,134.60	\$ 3,051,000.00	\$ 213,865.40	7.54%	
Expense										
Accounting	\$ 80,763.96	\$ 70,389.50	\$ 117,000.00	\$ 41,423.27	35%	\$ 89,384.49	\$ 120,000.00	\$ 30,615.51	34.25%	
Admin Fee	\$ 6,471.20	\$ 16,736.90	\$ 132,440.00	\$ 120,835.95	91%	\$ 51,882.70	\$ 12,500.00	\$ (39,382.70)	-75.91%	
Advertising & Public Notices	\$ 3,556.33	\$ 3,438.22	\$ 10,000.00	\$ 6,502.73	65%	\$ 5,664.85	\$ 10,000.00	\$ 4,335.15	76.53%	
Allowance for Doubtful Accounts	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	
Building O&M	\$ -	\$ 2,014.28	\$ 20,500.00	\$ 19,492.86	95%	\$ 7,504.76	\$ 30,000.00	\$ 22,495.24	299.75%	
Chemicals	\$ 35,663.90	\$ 48,255.45	\$ 68,500.00	\$ 26,540.33	39%	\$ 50,806.45	\$ 70,000.00	\$ 19,193.55	37.78%	
Computers	\$ 41,063.61	\$ 60,019.86	\$ 61,000.00	\$ 10,458.27	17%	\$ 54,027.82	\$ 65,000.00	\$ 10,972.18	20.31%	
Consultants	\$ -	\$ -	\$ 65,000.00	\$ 65,000.00	100%	\$ 21,666.67	\$ 50,000.00	\$ 28,333.33	130.77%	
Cont. Ed./Training	\$ 5,806.95	\$ 11,488.74	\$ 8,000.00	\$ (647.84)	-8%	\$ 8,431.90	\$ 10,000.00	\$ 1,568.10	18.60%	
Contractors	\$ 6,305.00	\$ 10,500.00	\$ 33,000.00	\$ 24,597.50	75%	\$ 16,601.67	\$ 35,000.00	\$ 18,398.33	110.82%	
Debt Service Interest	\$ 220,034.00	\$ 210,569.00	\$ 210,569.00	\$ (4,732.50)	-2%	\$ 213,724.00	\$ 207,468.00	\$ (6,256.00)	-2.93%	
Debt Service Principal	\$ -	\$ -	\$ -	\$ -	0%	\$ -	\$ 261,000.00	\$ 261,000.00	0.00%	
Capital Improvement	\$ -	\$ -	\$ -	\$ -	0%	\$ -	\$ 125,000.00	\$ 125,000.00	0.00%	
Depreciation	\$ 209,724.00	\$ 209,724.00	\$ 192,000.00	\$ (17,724.00)	-9%	\$ 203,816.00	\$ -	\$ (203,816.00)	0.00%	
Director Expenses	\$ 14,588.69	\$ 9,616.50	\$ 20,100.00	\$ 7,997.41	40%	\$ 14,768.40	\$ 16,600.00	\$ 1,831.60	12.40%	
Employee Expense	\$ 75,639.78	\$ 75,696.50	\$ 83,600.00	\$ 7,931.86	9%	\$ 78,312.09	\$ 85,000.00	\$ 6,687.91	8.54%	
Equipment O&M	\$ 29,619.98	\$ 50,478.59	\$ 123,000.00	\$ 82,950.72	67%	\$ 67,699.52	\$ 143,000.00	\$ 75,300.48	111.23%	
Fleet	\$ 46,639.99	\$ 75,633.92	\$ 119,500.00	\$ 58,363.05	49%	\$ 80,591.30	\$ 208,500.00	\$ 127,908.70	158.71%	
Ind Pretreatment Ordinance (IPO)	\$ -	\$ -	\$ 14,000.00	\$ 14,000.00	100%	\$ 14,000.00	\$ 14,000.00	\$ -	0.00%	

	FYE '21 Ending	FYE '22 Ending	Revised FYE '23 Budget	\$ +/- Diff. from Previous 2-Year Avg.	% +/- Diff. from Previous 2-Year Avg.	3-Year Average	FYE '24 Proposed Budget	\$ +/- Diff. from Previous 3-Year Avg.	% +/- Diff. from Previous 3-Year Avg.
Laboratory Fees	\$ 9,820.00	\$ 19,047.25	\$ 23,400.00	\$ 8,966.38	38%	\$ 17,422.42	\$ 23,400.00	\$ 5,977.58	34.31%
Legal Fees	\$ 32,504.25	\$ 109,271.07	\$ 160,250.00	\$ 89,362.34	56%	\$ 100,675.11	\$ 115,000.00	\$ 14,324.89	14.23%
Liability & Property Insurance	\$ -	\$ -	\$ 27,000.00	\$ 27,000.00	100%	\$ 27,000.00	\$ 30,000.00	\$ 3,000.00	11.11%
Office Supplies	\$ 12,825.17	\$ 25,259.49	\$ 31,600.00	\$ 12,557.67	40%	\$ 23,228.22	\$ 30,700.00	\$ 7,471.78	32.17%
Old Non-Use Budget Line Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Payroll Expenses	\$ 529,934.87	\$ 606,739.62	\$ 683,000.00	\$ 114,662.76	17%	\$ 606,558.16	\$ 680,000.00	\$ 73,441.84	12.11%
Safety Expense	\$ 601.04	\$ 8,595.22	\$ 30,000.00	\$ 25,401.87	85%	\$ 13,065.42	\$ 10,000.00	\$ (3,065.42)	-23.46%
Sanitation Expense	\$ 231,688.44	\$ 271,652.03	\$ 258,000.00	\$ 6,329.76	2%	\$ 253,780.16	\$ 260,000.00	\$ 6,219.84	2.45%
Security Expenses	\$ 34,486.63	\$ 14,315.38	\$ 25,000.00	\$ 599.00	2%	\$ 24,600.67	\$ 25,000.00	\$ 399.33	1.62%
TCEQ Fees	\$ -	\$ -	\$ 20,500.00	\$ 20,500.00	100%	\$ 20,500.00	\$ 22,500.00	\$ 2,000.00	9.76%
Telephone	\$ 23,899.07	\$ 14,422.49	\$ 20,000.00	\$ 839.22	4%	\$ 19,440.52	\$ 20,000.00	\$ 559.48	2.88%
Tools & Materials	\$ 133,847.38	\$ 153,708.71	\$ 148,000.00	\$ 4,221.96	3%	\$ 145,185.36	\$ 100,000.00	\$ (45,185.36)	-31.12%
Utilities	\$ 161,791.31	\$ 171,312.87	\$ 185,000.00	\$ 18,447.91	10%	\$ 172,701.39	\$ 175,000.00	\$ 2,298.61	1.33%
Total Expense	\$ 1,947,275.55	\$ 2,248,885.59	\$ 2,889,959.00			\$ 2,403,040.05	\$ 2,954,668.00	\$ 551,627.95	22.96%
Net Ordinary Income	\$ 693,274.52	\$ 678,985.42	\$ 53,023.73			\$ 434,094.56	\$ 96,332.00	\$ (337,762.56)	-77.81%



Tax Assessor-Collector
Property Tax 903-590-2920
Fax 903-590-2939

Auto Registration 903-590-2900
Fax 903-590-2908

COUNTY OF SMITH

Gary B Barber
Box 2011
Tyler, Texas 75710-2011

July 17, 2023

TO: East Texas Municipal Utility District of Smith County

SUBJECT: Certification of Anticipated Collection Rate for 2023 and
Certification of Excess Debt Collections

In accordance with Sec.26.04 (b) of the Texas Property Tax Code, this correspondence is to certify that the anticipated collection rate for the period of July 1, 2023, through June 30, 2024, is estimated at **83.60%**.

Collection Rates from July 1, 2022 through June 30, 2023

2020	102.49%
2021	100.60%
2022	83.60%

If applicable, in accordance with Sec.26.04 (b) of the Texas Property Tax Code, this correspondence also certifies excess debt collections for the period July 1, 2022, through June 30, 2023, is **\$-0-**.

Excess Debt Collections from July 1, 2022 through June 30, 2023

Ach Detail Report	Line 46 Debt Adjusted for Collections	Excess Collections
\$ -0-	\$ -0-	\$ -0-

Thank you for the opportunity to serve as your Tax Assessor-Collector.


Gary B. Barber
Tax Assessor-Collector

SMITH COUNTY APPRAISAL DISTRICT

Memorandum

TO: TAXING JURISDICTIONS OF SMITH COUNTY
FROM: CAROL DIXON
DATE: July 25, 2023
SUBJ: 2023 CERTIFICATION

Please find attached a signed 2023 Appraisal Roll Certification Letter for your taxing jurisdiction along with a Value Analysis and Certified Totals.

The appraisal district will begin to compile the data necessary for tax rate calculation and publication this week. Gary Barber's office will complete the tax rate calculation worksheets.

Please contact me at 903-510-8618 if you have any questions.

STATE OF TEXAS



PROPERTY TAX CODE 26.01 (a)

COUNTY OF SMITH

**CERTIFICATION OF 2023 APPRAISAL ROLL FOR
East Texas MUD**

*I, Carol Dixon, Chief Appraiser for the Smith County Appraisal District, solemnly swear that **\$ 203,219,807** is that portion of the approved Appraisal Roll of the Smith County Appraisal District which lists property taxable by East Texas MUD and constitutes the 2023 assessed value for East Texas MUD.*

July 25, 2023



Carol Dixon, Chief Appraiser

SMITH COUNTY APPRAISAL DISTRICT VALUE ANALYSIS

JURISDICTION: EAST TEXAS MUD

	2022 Certified Value 07/20/2022	2023 Certified Value 07/20/2023
REAL PROPERTY	121,441,254	117,920,080
PERSONAL PROPERTY	103,801,366	85,299,727
MINERAL INTEREST	0	
CERTIFIED APPRAISAL ROLL	225,242,620	203,219,807
ADD PROTESTED VALUE NOT IN DISPUTE		
LESS VALUE PENDING LITIGATION		
ADJUSTED TAXABLE VALUE	225,242,620	203,219,807
LESS OVER-65 TAXABLE		
LESS DISABLED TAXABLE		
NET TAXABLE VALUE	225,242,620	203,219,807

Calculation of Tax Levy (assessed value x rate) must take into account that portion subject to over-65 homestead and disability

OVER-65 CEILING
 ACTUAL OVER-65 LEVY
 DISABLED LEVY
 ACTUAL DISABLED LEVY

FREEPORT	10,622,542	13,431,733
ABATEMENT		13,793,082
POLLUTION CONTROL	398,470	

2022 ADOPTED TAX RATE

Certified Totals at \$40,000 HS

2023 EAST TEXAS MUD

Category	Count	Amount
Real, Residential, Single - Family	563	\$ 48,073,897
Real, Residential, Multi - Family	6	1,522,046
Real, Vacant Lots/Tracks	101	3,356,187
Real, Acrage (Land Only)	82	14,245,849
Real, Farm and Ranch Improvements	108	14,455,489
Real, Commercial	72	44,646,821
Real, Industrial	25	14,808,890
Real, Oil, Gas and Other Mineral Reserves	0	\$0
Utilities, Real	2	55,413
Utilities, Tangible Personal	0	0
Tangible Personal, Business Commercial	130	79,289,071
Tangible Personal, Business Industrial	8	20,907,114
Tangible Personal, Other (Mobile Homes)	251	11,497,739
Real Inventory	7	66,825
Special Inventory	6	868,505
Tax Exempt Property	26	651,549,911
No SPTD Code		\$0
Total Appraised Value Before Exemptions	1,380	\$ 905,343,757
Less Exemptions/Reductions		
Residential Homestead Mandated		
Residential Homestead Local		
Over 65	119	542,500
Disabled Exemptions		0
Veterans/Survivors Exemptions	5	56,000
100% Disabled Veteran Homestead	5	743,899
Surviving Spouse		0
Homestead Cap Adjustment	244	8,383,976
Agricultural/Productivity Loss	82	13,591,150
Pollution Control	0	0
Historical Exemption		0
Low Income Exemption		0
Solar/Wind Exemption	0	0
Temp Disaster Exemption	0	0
HB 366 Exemptions	41	31,699
Freeport Exemptions	5	13,431,733
Tax Abatement Reductions	3	13,793,082
Tax Exempt Property (Taxable)	67	651,549,911
Total Exemptions/Reductions:	571	702,123,950
2023 Certified Taxable Valuation		<u>\$203,219,807</u>
Add protested value not in dispute		0
Adjusted Taxable Value		<u>\$203,219,807</u>

as of 08/25/2023

2023 HS Information
 Certified Appraised Value

EAST TEXAS MUD

Homesteads

Previous	
Appraised Value of HS Properties	22,750,975
Taxable Value of HS Properties	21,483,874
# of HS Properties	280
Total Appraised Value of Avg. Home	81,253
Total Taxable Value of Avg. Home	76,728

Current	
Appraised Value of HS Properties	25,947,071
Taxable Value of HS Properties	24,604,672
# of HS Properties	274
Total Appraised Value of Avg. Home	94,697
Total Taxable Value of Avg. Home	89,798

Property Tax Payments 2023 Tax Year Payments in 2024						
	Principal \$		Interest \$			Total \$
	2/15/24	8/15/24	2/15/24	8/15/24	Subs.	
Smith County MUD No.1 Series 2006	\$ -	\$ 155,000.00	\$ 66,537.50	\$ 66,537.50	\$ 133,075.00	\$ 288,075.00
Smith County MUD No.1 Series 2013	\$ -	\$ 55,000.00	\$ 21,867.50	\$ 21,867.50	\$ 43,735.00	\$ 98,735.00
East Texas MUD Series 2014	\$ -	\$ 15,000.00	\$ 7,825.00	\$ 7,825.00	\$ 15,650.00	\$ 30,650.00
	Sub. \$	\$ 225,000.00	\$ 96,230.00	\$ 96,230.00		
Annual Payment Total					\$	417,460.00

Cost Breakdown		Tax Rate Breakdown		
Subtotal of Bond Payments	\$ 417,460.00		2023	2022
Smith County Appraisal District	\$ 7,000.00	ETMUD Certified Appraised Valuation	\$ 203,219,807	\$ 225,242,620
Wilmington Trust Fee	\$ 1,500.00	Debt Levy for 2023 Tax Year	\$ 480,103	\$ 439,273
Hilltop Reporting Fee	\$ 5,000.00	Rate \$/100 Valuation for I&S	\$ 0.236248	\$ 0.195022
Contested Property Valuation	\$ -	Rate \$/100 Valuation for M&O	\$ (0.010708)	\$ 0.048370
Smith County Tax Assessor Fee	\$ 1,500.00	Total Rate \$/100 Valuation	\$ 0.225540	\$ 0.243392
Subtotal of Fees	\$ 15,000.00	\$ Projected Collection M&O Rate	\$ (21,761.49)	\$ 108,949.86
Total for 23-24	\$ 432,460.00	% Increase/Decrease	-7.33%	
Unencumbered Funds	\$ 20,000.00	\$ Increase/Decrease M&O	\$ (130,711.34)	
Subtotal	\$ 412,460.00			
Percent Anticipation of Collection	83.60%			
Debt Levy for 2023 Tax Year	\$ 480,103.44			

2023 Water District Voter-Approval Tax Rate

Worksheet for Low Tax Rate and Developing Districts

East Texas MUD	9038773644
Water District Name	Phone (area code and number)
12162 HWY 155 N. Tyler, TX. 75708	http://etmud.com
Water District's Address, City, State, ZIP Code	Water District's Website Address

GENERAL INFORMATION: The Comptroller's office provides this worksheet to assist water districts in determining their voter-approval tax rate. The information provided in this worksheet is offered as technical assistance and not legal advice. Water districts should consult legal counsel for interpretations of law regarding tax rate preparation and adoption.

Indicate type of water district:

- Low tax rate water district (Water Code Section 49.23601)
 Developing water district (Water Code Section 49.23603)
 Developed water district in a declared disaster area (Water Code Section 49.23602(d))

SECTION 1: Voter-Approval Tax Rate

The voter-approval tax rate for low tax rate and developing water districts is the current year's debt service and contract tax rates plus the maintenance and operation (M&O) tax rate that would impose no more than 1.08 times the amount of M&O tax imposed by the water district in the preceding year on the average appraised value of a residence homestead in the water district. The average appraised value disregards any homestead exemption available only to people with disabilities or those age 65 or older.

The calculation process starts after the chief appraiser delivers to the taxing unit the certified appraisal roll or certified estimate of value and the estimated values of properties under protest. The designated officer or employee shall certify that the officer or employee has accurately calculated the tax rates and used values shown for the certified appraisal roll or certified estimate. The officer or employee submits the rates to the governing body by Aug. 7 or as soon thereafter as practicable.

If any part of a developed water district is located in an area declared a disaster area during the current tax year by the governor or by the president, the board of the district may calculate the voter-approval tax rate in the manner provided in Water Code Section 49.23601(a) and determine whether an election is required to approve the adopted tax rate in the manner provided in Water Code Section 49.23601(c). In such cases, the developed water district may use this form to calculate its voter-approval tax rate.

Line	Worksheet	Amount/Rate
1.	2022 average appraised value of residence homestead. ¹	\$ 81,253
2.	2022 general exemptions available for the average homestead. Excluding age 65 or older or disabled persons exemptions. ²	\$ 0
3.	2022 average taxable value of residence homestead. Line 1 minus Line 2.	\$ 81,253
4.	2022 adopted M&O tax rate.	\$ 0.048370 /\$100
5.	2022 M&O tax on average residence homestead. Multiply Line 3 by Line 4, divide by \$100.	\$ 39.30
6.	Highest M&O tax on average residence homestead with increase. Multiply Line 5 by 1.08. ³	\$ 42.44
7.	2023 average appraised value of residence homestead.	\$ 94,697
8.	2023 general exemptions available for the average homestead. Excluding age 65 or older or disabled persons exemptions. ⁴	\$ 0
9.	2023 average taxable value of residence homestead. Line 7 minus Line 8.	\$ 94,697
10.	Highest 2023 M&O tax rate. Line 6 divided by Line 9, multiply by \$100. ⁵	\$ 0.044816 /\$100
11.	2023 debt tax rate.	\$ 0.236248 /\$100
12.	2023 contract tax rate.	\$ 0 /\$100
13.	2023 voter-approval tax rate. Add lines 10, 11 and 12.	\$ 0.281064 /\$100

¹ Tex. Water Code § 49.236(a)(2)(C)
² Tex. Water Code § 49.236(a)(2)(D)
³ Tex. Water Code §§ 49.23601(a)(3) and 49.23603(a)(3)
⁴ Tex. Water Code § 49.236(a)(2)(E)
⁵ Tex. Water Code §§ 49.23601(a)(3) and 49.23603(a)(3)

SECTION 2: Election Tax Rate

For a low tax rate water district, the election tax rate is the highest total tax rate the district may adopt without holding an automatic election to approve the adopted tax rate.

For a developing water district, the election tax rate is the highest total tax rate the district may adopt before qualified voters of the district may petition for an election to lower the adopted tax rate.

If any part of a developed water district is located in an area declared a disaster area during the current tax year by the governor or by the president, the board of the district may calculate the election tax rate as the highest tax rate the district may adopt without holding an automatic election to approve the adopted tax rate.

In these cases, the election tax rate is the rate that would impose 1.08 times the amount of tax imposed by the district in the preceding year on the average appraised value of a residence homestead in the water district. The average appraised value disregards any homestead exemption available only to people with disabilities or those age 65 or older. ⁷

Line	Worksheet	Amount/Rate
14.	2022 average taxable value of residence homestead. Enter the amount from Line 3.	\$ <u>81,253</u>
15.	2022 adopted total tax rate.	\$ <u>0.243392</u> /\$100
16.	2022 total tax on average residence homestead. Multiply Line 14 by Line 15.	\$ <u>197.76</u>
17.	2023 highest amount of taxes per average residence homestead. Multiply Line 16 by 1.08, divide by \$100.	\$ <u>213.58</u>
18.	2023 tax election tax rate. Divide Line 17 by Line 9 and multiply by \$100.	\$ <u>0.225540</u> /\$100

SECTION 3: Taxing Unit Representative Name and Signature

Enter the name of the person preparing the voter-approval tax rate as authorized by the governing body of the water district. By signing below, you certify that you are the designated officer or employee of the taxing unit and have calculated the tax rates in accordance with requirements in Water Code. ⁶

print here ➔

Printed Name of Water District Representative

sign here ➔

Water District Representative

Date

⁶ Tex. Water Code §§ 49.23601, 49.23602(d), and 49.23603

election must be held to determine whether to approve the operation and maintenance tax rate under Section 49.23601, Water Code.

The 86th Texas Legislature modified the manner in which the voter-approval tax rate is calculated to limit the rate of growth of property taxes in the state.



RESOLUTION ADOPTING A TAX RATE & LEVY
FOR THE TAX YEAR 2023

BE IT ORDAINED AND ORDERD by the Board of Directors of the East Texas Municipal Utility District of Smith County, the Board here after, that;

We, the Board, do hereby levy a tax of \$480,103 to pay for debt service and maintenance and operations of East Texas Municipal Utility District. We, the Board, do hereby adopt the tax rate based on \$100 valuation for the District for the tax year 2023 as follows:

- \$0.044816 For the purposes of maintenance and operation.
- \$0.180724 For principal and interest payment of Bond debt.
- \$0.225540 For a total 2023 tax rate.

The tax assessor / collector is hereby authorized to assess and collect the taxes for the East Texas Municipal Utility District of Smith County, employing the above Tax Rate.

The Resolution adopting a Tax Rate for the Year 2023 has passed and adopted by a Vote of _____ For, _____ Against with _____ absent at the time of this resolution.

This Vote by the Board of Directors for East Texas Municipal Utility District of Smith County was conducted in an open meeting and properly noticed on this the _____ day of _____ in the year _____ and was executed in duplicate.

President, Board of Directors

Secretary, Board of Directors



Tyler Economic Development Council
315 N. Broadway, Suite 300
Tyler, TX 75702
(903) 593-2004
FAX: (903) 597-0699

June 26, 2023

Lane Thompson
General Manager
East Texas Municipal Utility District #1
11928 Constantine Avenue
Tyler, TX 75708

Dear Mr. Thompson:

According to the Texas laws regarding tax abatement, the tax abatement guidelines and criteria adopted by a taxing entity are effective for two years from the date adopted. The East Texas Municipal Utility District #1 adopted its current tax abatement policy on August 22, 2023. As an incentive to continue economic development efforts in the County, we request that the District's tax abatement policy be renewed for two years at the next regularly scheduled meeting of the East Texas Municipal Utility District #1 Board of Directors.

Tyler Economic Development Council works with all the Smith County taxing entities and encourages each one to adopt a similar policy.

A copy of the policy is enclosed for your review. We would appreciate your sending us a copy of the policy when it is renewed. Please call us if you would like more information.

Sincerely,

Felecia Herndon
Chief Operating Officer

Enclosure

cc: Ray McKinney, Chairman of the Board, TEDC

**EAST TEXAS MUNICIPAL UTILITY DISTRICT #1
TAX ABATEMENT POLICY**

Tax Abatement Policy Principles

- a. A district, pursuant to state law, is authorized to offer abatement of district ad valorem taxes to industries and commercial enterprises within the district's limits. The tax abatements are granted to real property owners who execute a tax abatement agreement with the district. The purpose of the tax abatement is to encourage the growth and establishment of industry and commercial enterprise in the district. Growth is measured both by increases in capital expenditure for buildings, machinery, and other capital goods and the increase in the workforce. The District's priority for tax abatement is to extend tax abatement to primary employers. A primary employer is one which forms the economic base of the community by generating a majority of sales outside of Smith County. In providing local jobs, the retention of existing jobs is recognized as more important than recruitment of new companies. Surveys in Texas have shown three-fourths of new jobs come from expansion of existing local companies. Abatement is given to provide significant, long term, positive economic impact to the community by using local contractors and the resident workforce to the maximum extent feasible and by developing, redeveloping, and improving real estate within the District's limits. The District's goal in providing tax abatements is to create additional jobs within the District. Abatements, however, may be granted when the District is convinced that the abatement is needed to retain existing jobs which would otherwise be lost. Examples of uses eligible for abatements include manufacturing, distribution centers, corporate or regional office parks, and research facilities. Small companies have provided a significant source of new jobs within the District. Therefore, proposals by small entrepreneurs will be encouraged whenever the proposals comply with this policy.
- b. The District strives for efficiency in processing applications for tax abatement. It is understood that unduly long decision-making processes will discourage businesses that might otherwise be interested in moving to or expanding in the District.

Abatement Eligibility Criteria

- a. Tax abatement will be considered for the following facilities if such development will create substantial capital improvements within the District's limits or additional jobs:
 1. Manufacturing facilities
 2. Distribution facilities
 3. Corporate offices
 4. Research parks
 5. Major tourism attractions
- b. Successful applicants must be located within a reinvestment zone prior to the inception of the project.
- c. The project must provide for capital expenditures of at least one million dollars, or an annual payroll increase of four hundred thousand dollars or the creation of twenty-five new permanent full-time jobs.
- d. When an investment improves existing property, the portion of the value of property eligible for abatement is:
 1. For real property, the value of real property which has increased in market value because of the development, re-development or improvements specified in the abatement contract.

2. For personal property, the market value of the personal property at the location, other than inventory or supplies, purchased with new capital identified in the tax abatement agreement contract. Personal property located at the site before the period covered by the agreement is not eligible for tax abatement.
3. If the investment meets the criteria set out in paragraph c., the property eligible for abatement may be personal, real, or mixed.

Abatement Review

- a. The President or his representative, in consultation with the Tyler Economic Development Council, will initially negotiate all tax abatement contracts. The proposed contracts will then be submitted to the Smith County Tax Abatement Committee for review. The recommendation of the Smith County Tax Abatement Committee will be submitted to all participating local governments, including the Municipal Utility District Board of Directors.
- b. The Smith County Tax Abatement Committee is responsible for reviewing all applications for abatement, recommending action to be taken on the application by the Board of Directors, and monitoring compliance with abatement contracts. Any deviations from the original abatement contract will be reported by the Committee to the Board of Directors along with recommendations from the Committee. If recommended by the Committee, an abatement contract may be terminated by action of the Board of Directors if the property owner fails to comply with the agreement. Notification of such termination for cause shall be in writing and shall be delivered to the property owner at the address of record. An abatement contract may also be voluntarily terminated where all parties agree through use of a termination agreement approved by the Board of Directors. Committee members shall be appointed by the Smith County Judge and will include representatives who are active in promoting the economic health of the District and the other affected taxing jurisdictions. The Committee will include representatives from each of the taxing entities that will be asked to participate in a tax abatement contract.
- c. When considering abatement contracts, the District will consider any burdens which will be placed on existing infrastructure and basic services by the proposed project. The District may reject applications which place inordinate demands on public services or require inordinately large expenditures to improve or maintain local government infrastructure.
- d. Representatives of the taxing jurisdictions periodically review commitments made pursuant to this policy: this policy is reviewed every two years; all reinvestment zones are reviewed every five years; and tax abatement contracts are reviewed annually. This policy is separate from any policy concerned with enterprise zones and any obligations deriving from existing industrial development contracts.
- e. This policy shall be effective from August 22, 2023, through August 21, 2025. It is the intention of this Board to review the policy prior to its expiration date and consider its renewal.

ADOPTED by the East Texas Municipal Utility District #1 Board of Directors on this ____ day of _____, 2023.

By: _____
Eddie LeJeune, Jr, President



New Sanitation Rate Proposal

95 GALLON CARTS

Number	Current	Proposed
1 CART	\$ 12.36	\$ 12.75
2 CARTS	\$ 20.60	\$ 21.25
3 CARTS	\$ 28.84	\$ 29.75
4 CARTS	\$ 37.08	\$ 38.25
5 CARTS	\$ 45.32	\$ 46.75

BIN SERVICE RATES

1 X WEEK	Current	Proposed	4 X WEEK	Current	Proposed
2 YARD	\$ 57.04	\$ 58.75	2 YARD	\$134.63	\$ 138.70
3 YARD	\$ 64.94	\$ 67.00	3 YARD	\$ 153.26	\$ 156.00
4 YARD	\$ 75.39	\$ 77.65	4 YARD	\$ 177.90	\$ 183.25
6 YARD	\$ 105.43	\$ 108.60	6 YARD	\$ 248.82	\$ 256.30
8 YARD	\$ 122.24	\$ 126.00	8 YARD	\$ 288.48	\$ 300.00
2 X WEEK	Current	Proposed	5 X WEEK	Current	Proposed
2 YARD	\$ 74.73	\$ 77.00	2 YARD	\$ 165.43	\$ 170.50
3 YARD	\$ 85.07	\$ 87.65	3 YARD	\$ 188.33	\$ 194.00
4 YARD	\$ 99.34	\$ 102.35	4 YARD	\$ 218.61	\$ 225.20
6 YARD	\$ 138.11	\$ 142.25	6 YARD	\$ 305.76	\$ 317.00
8 YARD	\$ 160.13	\$ 165.00	8 YARD	\$ 354.50	\$ 365.15
3 X WEEK	Current	Proposed	6 X WEEK	Current	Proposed
2 YARD	\$ 102.68	\$ 106.00	2 YARD	\$ 195.10	\$ 201.00
3 YARD	\$ 116.89	\$ 120.40	3 YARD	\$ 222.10	\$ 230.00
4 YARD	\$ 135.68	\$ 139.75	4 YARD	\$ 257.81	\$ 265.55
6 YARD	\$ 189.78	\$ 195.50	6 YARD	\$ 360.57	\$ 371.40
8 YARD	\$ 220.03	\$ 226.65	8 YARD	\$ 418.06	\$ 430.60

Extra Pick-ups

Type	Current	Proposed	Type	Current	Proposed
1 Cart	\$10.61	\$11.00	3 yd	\$42.44	\$43.75
2 Carts	\$21.22	\$22.00	4 yd	\$47.47	\$49.25
3 Carts	\$31.83	\$33.00	6 yd	\$53.05	\$54.65
2 yd	\$37.13	\$38.25	8 yd	\$58.35	\$60.10

Open Top Roll Off and Temporary Container Service									
	Delivery Cost		Cost per Pull		Cost for Rent		Cost for Disposal		
Size	Current	Proposed	Current	Proposed	Current	Proposed	Current	Proposed	
20 yd	\$ 87.55	\$ 90.18	\$ 295.61	\$ 304.48	\$ 2.58	\$ 2.66	\$ 35.02	\$ 36.07	
30 yd	\$ 87.55	\$ 90.18	\$ 375.95	\$ 387.23	\$ 2.58	\$ 2.66	\$ 35.02	\$ 36.07	
40 yd	\$ 87.55	\$ 90.18	\$ 451.14	\$ 464.67	\$ 2.58	\$ 2.66	\$ 35.02	\$ 36.07	
20 yd Sludge			\$ 154.50	\$ 159.03			Plus Disp.	Plus Disp.	

Compactor Pricing Per Haul					Temp Containers				
	Cost per pull		Disposal per ton			Delivery		Cost Per Dump	
Size	Current	Proposed	Current	Proposed	Size	Current	Proposed	Current	Proposed
30 yd	\$ 309.00	\$ 318.27	\$ 35.02	\$ 36.07	6 yd	\$ 82.40	\$ 84.87	\$ 61.80	\$ 63.65
34 yd	\$ 309.00	\$ 318.27	\$ 35.02	\$ 36.07	8 yd	\$ 82.40	\$ 84.87	\$ 82.40	\$ 84.87
40 yd	\$ 309.00	\$ 318.27	\$ 35.02	\$ 36.07					

Roll off Container Pricing Recycling				
	Cost per Pull		Disposal Cost per Ton	
Type and Size	Current	Proposed	Current	Proposed
20,30,40 yd Recycle	\$ 180.25	\$ 185.66	-	-
30 yd Comp.	\$ 257.50	\$ 265.23	-	-
30 Yard Metal	\$ 257.50	\$ 265.23	-	-

Approved and signed this the _____ day of _____, 20__:

 President of the Board of Directors
 East Texas Municipal Utility District

Attest by:

 Secretary of the Board of Directors
 East Texas Municipal Utility District