

# Management Report

Terrebonne Domestic Water District  
For the period ended January 31, 2026

Prepared on  
February 10, 2026

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# Statement of Activity

January 2026

	<b>Total</b>
<b>REVENUE</b>	
40500 Investments	
45050 Interest Income	3,308.80
<b>Total 40500 Investments</b>	<b>3,308.80</b>
40550 OR-LB-20 Water Income	
41100 Water	27,659.52
41200 Service Fees	882.50
<b>Total 40550 OR-LB-20 Water Income</b>	<b>28,542.02</b>
<b>Total Revenue</b>	<b>31,850.82</b>
<b>GROSS PROFIT</b>	
	<b>31,850.82</b>
<b>EXPENDITURES</b>	
61000 OR-LB- 30 Personnel Services	
61020 Payroll Expenses	13,935.83
61030 Payroll Taxes	1,194.64
61040 Employee Health ins	665.00
61070 Employee Retirement	1,335.66
61080 Workers Comp	240.12
<b>Total 61000 OR-LB- 30 Personnel Services</b>	<b>17,371.25</b>
62000 OR-LB-31 Operations	
62010 Utilities	
62011 Utilities - Electric	2,386.74
62012 Utilities - Other	660.00
<b>Total 62010 Utilities</b>	<b>3,046.74</b>
62020 Operating Supplies	429.35
62030 Testing expense	2,096.00
62040 Office Supplies	184.93
62050 Postage, Mailing Service	367.83
62070 Insurance	
62071 Insurance - Liability, D and O	371.67
62072 Property Insurance	582.25
<b>Total 62070 Insurance</b>	<b>953.92</b>
62080 Bookkeeping	929.35
62160 Bank Charges	
62161 Bank Service Fees	358.53
62162 Merchant Services Proc Fee	798.73
<b>Total 62160 Bank Charges</b>	<b>1,157.26</b>
62170 Billing support	107.65
62180 Computer Software	1,374.05
62200 Fuel	104.06
62220 Telephone, Telecommunications	626.81

	<b>Total</b>
<b>Total 62000 OR-LB-31 Operations</b>	<b>11,377.95</b>
70000 Capital Outlay	
70500 Water Rights	5,431.25
<b>Total 70000 Capital Outlay</b>	<b>5,431.25</b>
<b>Total Expenditures</b>	<b>34,180.45</b>
NET OPERATING REVENUE	-2,329.63
NET REVENUE	<b>\$ -2,329.63</b>

# Statement of Financial Position

As of January 31, 2026

	<b>Total</b>
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Bank Accounts</b>	
10100 Bank-4506	5,851.95
10200 First Interstate -3877- General	10,481.93
10500 LGIP Investments	
10510 LGIP - Debit Service #4845	21,293.63
10520 LGIP Investment Fund #5534	731,604.11
10530 LGIP - SDC Fund #6271	8,227.50
15340 LGIP Deposit Fund #6272	178,143.93
<b>Total 10500 LGIP Investments</b>	<b>939,269.17</b>
<b>Total Bank Accounts</b>	<b>955,603.05</b>
<b>Other Current Assets</b>	
11500 Water Bills Receivable	-17,526.42
14000 Inventory	6,451.05
14200 Prepaid Expenses	14,593.36
QuickBooks Tax Holding Account	673.34
<b>Total Other Current Assets</b>	<b>4,191.33</b>
<b>Total Current Assets</b>	<b>959,794.38</b>
<b>Fixed Assets</b>	
15000 Equipment	85,813.68
15100 Water System	3,607,121.81
15200 Water Rights Asset	77,553.00
15300 Land	35,512.00
15400 Easements & Permits	2,800.00
15600 Vehicles	
15610 Chevy Silverado HD2500 2011	39,993.00
<b>Total 15600 Vehicles</b>	<b>39,993.00</b>
15900 Accumulated Depreciation	-1,513,259.25
<b>Total Fixed Assets</b>	<b>2,335,534.24</b>
<b>TOTAL ASSETS</b>	<b>\$3,295,328.62</b>

## LIABILITIES AND EQUITY

### Liabilities

#### Current Liabilities

##### Accounts Payable

20000 Accounts Payable	3,191.08
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<b>Total Accounts Payable</b>	<b>3,191.08</b>
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##### Other Current Liabilities

24000 Payroll Liabilities	0.00
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	<b>Total</b>
OR Employment Taxes	274.84
OR Paid Family and Medical Leave	331.32
OR Statewide Transit Taxes	67.18
<b>Total 24000 Payroll Liabilities</b>	<b>673.34</b>
24300 Payroll payable	1,918.62
25000 Customer deposits payable	40,088.67
26000 Interest Payable	10,855.40
<b>Total Other Current Liabilities</b>	<b>53,536.03</b>
<b>Total Current Liabilities</b>	<b>56,727.11</b>
<b>Total Liabilities</b>	<b>56,727.11</b>
<b>Equity</b>	
32000 Retained Earnings S	941,462.63
32500 Debt Service fund bal	70,334.82
32600 SDC Revenues	89,831.00
33000 Retained Earnings M	2,043,906.41
Net Revenue	93,066.65
<b>Total Equity</b>	<b>3,238,601.51</b>
<b>TOTAL LIABILITIES AND EQUITY</b>	<b>\$3,295,328.62</b>

# Check Detail Report

## Terrebonne Domestic Water District

January 14-February 10, 2026

TRANSACTION DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	CLEARED	AMOUNT
10100 Bank-4506						
13401						
01/22/2026	Expense		WEBPAYMENT GATEWAY SERVICES		Reconciled	-70.36
01/22/2026	Expense		WEBPAYMENT GATEWAY SERVICES	GATEWAY SERVICES WEBPAYM / GATEWAY SERVICES WEBPAYMENT		70.36
13424						
01/29/2026	Expense		WEBPAYMENT GATEWAY SERVICES		Reconciled	-53.36
01/29/2026	Expense		WEBPAYMENT GATEWAY SERVICES	GATEWAY SERVICES WEBPAYM / GATEWAY SERVICES WEBPAYMENT		53.36
13469						
02/02/2026	Expense		MRCHNT PMNT PROC		Cleared	-218.25
02/02/2026	Expense		MRCHNT PMNT PROC	MRCHNT PMNT PROC SETTLEMENT XXXXXXXX1135693		218.25
13433						
02/04/2026	Expense		WEBPAYMENT GATEWAY SERVICES		Cleared	-55.89
02/04/2026	Expense		WEBPAYMENT GATEWAY SERVICES	GATEWAY SERVICES WEBPAYM / GATEWAY SERVICES WEBPAYMENT		55.89
10200 First Interstate -3877- General						
13417						
01/15/2026	Expense		FIRST INTERSTATE BANK		Reconciled	-137.26
01/15/2026	Expense		FIRST INTERSTATE BANK	SERVICE CHARGES DECEMBER 2025		137.26
13418						
01/16/2026	Expense		FIRST INTERSTATE BANK		Reconciled	-42.50
01/16/2026	Expense		FIRST INTERSTATE BANK	ACH SETTLEMENT ELEC DEBIT 1080788		42.50
13384						
01/20/2026	Bill Payment (Check)	AutoPay	AT&T MOBILITY	ACH Payment	Reconciled	-42.80
01/20/2026	Bill Payment (Check)	AutoPay	AT&T MOBILITY			-42.80
13419						
01/23/2026	Expense		FIRST INTERSTATE BANK		Reconciled	-66.23
01/23/2026	Expense		FIRST INTERSTATE BANK	ACH SETTLEMENT ELEC DEBIT 1080788		66.23
13411						
01/27/2026	Bill Payment (Check)	4577	ED STAUB & SONS PETROLEUM		Uncleared	-53.30
01/27/2026	Bill Payment (Check)	4577	ED STAUB & SONS PETROLEUM			-53.30
13412						
01/27/2026	Bill Payment (Check)	4578	MUCK SEPTIC SERVICE		Uncleared	-540.00
01/27/2026	Bill Payment (Check)	4578	MUCK SEPTIC SERVICE			-540.00
13413						
01/27/2026	Bill Payment (Check)	4579	MILES WILHELM		Uncleared	-900.00
01/27/2026	Bill Payment (Check)	4579	MILES WILHELM			-900.00
13444						
02/03/2026	Check	4575	US POSTAL SERVICE		Cleared	-363.56
02/03/2026	Check	4575	US POSTAL SERVICE	CHECK 4575		363.56
13427						
02/06/2026	Payroll Check	DD	Daniel J. Bruce	Pay Period: 02/01/2026-02/28/2026	Cleared	-
02/06/2026	Payroll Check	DD	Daniel J. Bruce	Direct Deposit	Uncleared	-
						6,724.67
						6,724.67
13429						
02/06/2026	Payroll Check	DD	Jennifer A. Komiskey	Pay Period: 02/01/2026-02/28/2026	Cleared	-
02/06/2026	Payroll Check	DD	Jennifer A. Komiskey	Direct Deposit	Uncleared	-
						3,506.44
						3,506.44
13434						
02/06/2026	Tax Payment		QuickBooks Payroll	Tax withdrawal	Cleared	-
02/06/2026	Tax Payment		QuickBooks Payroll	Tax withdrawal	Uncleared	4,498.64
13447						4,498.64

# Check Detail Report

Terrebonne Domestic Water District

January 14-February 10, 2026

TRANSACTION DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	CLEARED	AMOUNT
02/06/2026	Bill Payment (Check)	4580	Country Supplier		Uncleared	-114.99
02/06/2026	Bill Payment (Check)	4580	Country Supplier			-114.99
13448						
02/06/2026	Bill Payment (Check)	4581	TDS		Uncleared	-154.66
02/06/2026	Bill Payment (Check)	4581	TDS			-154.66
13449						
02/06/2026	Bill Payment (Check)	4582	FIRST NATIONAL BANK OMAHA		Uncleared	-179.99
02/06/2026	Bill Payment (Check)	4582	FIRST NATIONAL BANK OMAHA			-179.99

# Check Detail Report

## Terrebonne Domestic Water District

January 14-February 10, 2026

TRANSACTION DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	CLEARED	AMOUNT
13450						
02/06/2026	Bill Payment (Check)	4583	REVEAL ACCOUNTING SOLUTIONS		Uncleared	-929.35
02/06/2026	Bill Payment (Check)	4583	REVEAL ACCOUNTING SOLUTIONS			-929.35
13452						
02/06/2026	Bill Payment (Check)	4584	CENTRATTEL TELEPHONE ANSWERING SERVICE		Uncleared	-313.75
02/06/2026	Bill Payment (Check)	4584	CENTRATTEL TELEPHONE ANSWERING SERVICE			-313.75
13453						
02/06/2026	Bill Payment (Check)	4585	SPECIAL DISTRICTS INSURANCE SERVICES		Uncleared	-665.00
02/06/2026	Bill Payment (Check)	4585	SPECIAL DISTRICTS INSURANCE SERVICES			-665.00
13454						
02/06/2026	Bill Payment (Check)	4586	AMERICAN BUSINESS SOFTWARE INC		Uncleared	-107.65
02/06/2026	Bill Payment (Check)	4586	AMERICAN BUSINESS SOFTWARE INC			-107.65
13498						
02/10/2026	Bill Payment (Check)	4587	ED STAUB & SONS PETROLEUM		Uncleared	-50.76
02/10/2026	Bill Payment (Check)	4587	ED STAUB & SONS PETROLEUM			-50.76
13500						
02/10/2026	Bill Payment (Check)	4588	OAWU		Uncleared	-412.77
02/10/2026	Bill Payment (Check)	4588	OAWU			-412.77
13501						
02/10/2026	Bill Payment (Check)	4589	AT&T MOBILITY		Uncleared	-158.40
02/10/2026	Bill Payment (Check)	4589	AT&T MOBILITY			-158.40
13513						
02/10/2026	Check	4590	EDWARD JONES	FBO: Daniel Bruce \$864.83 - Employer Contribution, \$259.45 Employee Contribution	Uncleared	-
02/10/2026	Check	4590	EDWARD JONES	Employer portion	Uncleared	1,124.28
02/10/2026	Check	4590	EDWARD JONES	Employee portion	Uncleared	-864.83
02/10/2026	Check	4590	EDWARD JONES	Employee portion	Uncleared	-259.45
13514						
02/10/2026	Check	4591	EDWARD JONES	FBO: Jennifer Komiskey \$453.41- Employer Contribution, \$136.02 Employee Contribution -	Uncleared	-589.42
02/10/2026	Check	4591	EDWARD JONES	Employer portion	Uncleared	-453.40
02/10/2026	Check	4591	EDWARD JONES	Employee portion	Uncleared	-136.02
13518						
02/10/2026	Bill Payment (Check)	4592	MASTERCARD (FIB) #2575		Uncleared	-847.46
02/10/2026	Bill Payment (Check)	4592	MASTERCARD (FIB) #2575			-847.46
13519						
02/10/2026	Bill Payment (Check)	4593	MASTERCARD (FIB) #1292		Uncleared	-53.22
02/10/2026	Bill Payment (Check)	4593	MASTERCARD (FIB) #1292			-53.22
10520 LGIP Investment Fund #5534						
13476						
01/31/2026	Check	SVCCHRG	OREGON STATE TREASURY LGIP	Service Charge	Reconciled	-0.05
01/31/2026	Check	SVCCHRG	OREGON STATE TREASURY LGIP			0.05

# Statement of Activity

## Terrebonne Domestic Water District

January 1-31, 2026

DISTRIBUTION ACCOUNT	TOTAL	
	JAN 1 - JAN 31 2026	JAN 1 - JAN 31 2025 (PY)
<b>Income</b>		
40500 Investments		
45050 Interest Income	3,308.80	3,109.51
<b>Total for 40500 Investments</b>	<b>\$3,308.80</b>	<b>\$3,109.51</b>
40550 OR-LB-20 Water Income		
41100 Water	27,659.52	26,512.24
41200 Service Fees	882.50	731.50
41300 Backflow Fees	0.00	
<b>Total for 40550 OR-LB-20 Water Income</b>	<b>\$28,542.02</b>	<b>\$27,243.74</b>
41600 System Development Fees	0.00	0.00
<b>Total for Income</b>	<b>\$31,850.82</b>	<b>\$30,353.25</b>
<b>Gross Profit</b>	<b>\$31,850.82</b>	<b>\$30,353.25</b>
<b>Expenses</b>		
61000 OR-LB- 30 Personnel Services		
61020 Payroll Expenses	13,935.83	12,821.25
61030 Payroll Taxes	1,194.64	1,098.69
61040 Employee Health ins	665.00	631.00
61070 Employee Retirement	1,335.66	1,224.21
61080 Workers Comp	240.12	0.00
<b>Total for 61000 OR-LB- 30 Personnel Services</b>	<b>\$17,371.25</b>	<b>\$15,775.15</b>
62000 OR-LB-31 Operations		
62010 Utilities		
62011 Utilities - Electric	2,386.74	2,204.33
62012 Utilities - Other	660.00	120.00
<b>Total for 62010 Utilities</b>	<b>\$3,046.74</b>	<b>\$2,324.33</b>
62020 Operating Supplies	429.35	324.16
62030 Testing expense	2,096.00	84.00
62040 Office Supplies	184.93	
62050 Postage, Mailing Service	367.83	337.68
62070 Insurance		
62071 Insurance - Liability, D and O	371.67	311.67
62072 Property Insurance	582.25	786.50
<b>Total for 62070 Insurance</b>	<b>\$953.92</b>	<b>\$1,098.17</b>
62080 Bookkeeping	929.35	879.89
62160 Bank Charges		
62161 Bank Service Fees	358.53	234.04
62162 Merchant Services Proc Fee	798.73	332.59
<b>Total for 62160 Bank Charges</b>	<b>\$1,157.26</b>	<b>\$566.63</b>

# Statement of Activity

## Terrebonne Domestic Water District

January 1-31, 2026

DISTRIBUTION ACCOUNT	TOTAL	
	JAN 1 - JAN 31 2026	JAN 1 - JAN 31 2025 (PY)
62170 Billing support	107.65	179.57
62180 Computer Software	1,374.05	459.02
62200 Fuel	104.06	51.13
62220 Telephone, Telecommunications	626.81	406.54
62100 Vehicle Maintenance & Repair		975.84
62110 Education		
62212 Conference, Convention, Meeting		690.00
<b>Total for 62110 Education</b>		<b>\$690.00</b>
62190 Dues & Subscriptions		282.00
62230 Refund		81.26
<b>Total for 62000 OR-LB-31 Operations</b>	<b>\$11,377.95</b>	<b>\$8,740.22</b>
70000 Capital Outlay		
70500 Water Rights	5,431.25	
70100 System Improvements		10,097.33
70200 Equipment		5,132.29
<b>Total for 70000 Capital Outlay</b>	<b>\$5,431.25</b>	<b>\$15,229.62</b>
<b>Total for Expenses</b>	<b>\$34,180.45</b>	<b>\$39,744.99</b>
<b>Net Operating Income</b>	<b>-\$2,329.63</b>	<b>-\$9,391.74</b>
<b>Net Other Income</b>		
<b>Net Income</b>	<b>-\$2,329.63</b>	<b>-\$9,391.74</b>