

Cape Royale Utility District

Information Required by Section 26.18, Texas Tax Code and Section 2051.202, Texas Government Code

Date: January 6, 2023

(1) Name and term of office of each member of the governing body:

<u>Name:</u>	<u>Term of office:</u>
Dale Toronjo	5/2/2020 – 5/4/2024
Richard D. Masterson	5/2/2020 – 5/4/2024
Douglas Pulgini	5/7/2022 – 5/2/2026
Lynn Watkins	5/7/2022 – 5/2/2026
Alex Onjanow	5/2/2020 – 5/4/2024

(2) Mailing address, physical address, e-mail address, and telephone number:

1330 Cape Royale Drive
Coldspring, Texas 77331
(936)653-4861
contact@cr-ud.org

(3) a. Official contact information for each member of the governing body:

Same as Item (2) above.

b. Name of General Manager or Executive Director:

Larry Clark, General Manager
1330 Cape Royale Drive
Coldspring, Texas 77331
(936)653-4861
l.clark@cr-ud.org

c. Name, mailing address and telephone number of person representing District's utility operator:

Mike Jacobs, Operator
1330 Cape Royale Drive
Coldspring, Texas 77331
(936)653-4861
contact@cr-ud.org

d. Name, mailing address and telephone number of person representing District's tax assessor-collector:

Heather McCann, Interim Tax Assessor-Collector
1330 Cape Royale Drive
Coldspring, Texas 77331
(936)653-4861
water@eastex.net

(4) District's budget for the preceding two years:

See attached.

(5) Proposed or adopted budget for the current year:

See attached.

(6) Change in amount of District budget from the preceding year to current year, by dollar amount and percentage:

Dollar Amount	Percentage
\$218,623.74	13.86%

(7) Amount of property tax revenue budgeted for maintenance and operations for the preceding two years and the current year:

See attached budgets.

(8) Amount of property tax revenue budgeted for debt service for the preceding two years and the current year:

The District does not budget for debt service.

(9) Tax rate for maintenance and operations adopted by the taxing unit for the current year and preceding two years:

2023: Not adopted as of date of the report.

2022: \$0.40

2021: \$0.43

(10) The tax rate for debt service adopted by the taxing unit for the current year and preceding two years:

2023: Not adopted as of date of the report.

2022: \$0.00

2021: \$0.00

(11) This information required by Section 26.18 is applicable only to school districts.

(12) Tax rate for maintenance and operations proposed by the taxing unit for the current year:

As of the date of the report, no proposed tax rate has been established for the current year.

(13) Tax rate for debt service proposed by the taxing unit for the current year:

As of the date of the report, no proposed tax rate has been established for the current year.

(14) This information required by Section 26.18 is applicable only to school districts.

(15) The most recent financial audit of the District.

See attached.

(16) Rate of District's sales and use tax, if any:

None

(17) Notice of tax rate hearing required under Chapter 26, Tax Code or Section 49.236, Water Code:

See attached.

(18) District's meeting schedule and location:

Monthly on the third (3rd) Thursday of each month at 3:00 p.m. at 1330 Cape Royale Drive, Coldspring, Texas 77331

(19) The District's Board of Directors' regular meetings are held in the District at 1330 Cape Royale Drive, Coldspring, Texas 77331. Nevertheless, under Texas law, the following information is required to be posted:

Residents of the District have the right to request the designation of a meeting location within the District under Section 49.062(g), Water Code. A description of this process can be found at <https://www.tceq.texas.gov/downloads/water-districts/forms/form-20863.pdf>

2023 Budget

2022- 2023

CAPE ROYALE UTILITY DISTRICT BUDGET 2022-2023

FINAL
LARRY CLARK

CAPE ROYALE UTILITY DISTRICT | 1330 CAPE ROYALE DR COLDSRING TX 77331

#6101: Telephone

July \$639.24
Aug \$584.92
Sept \$1,331.76
Oct \$763.47
Nov \$763.47
Dec \$705.15
Jan \$703.86
Feb \$703.86
Mar \$704.69
Apr \$619.41
May \$612.83
June

Total: \$8,132.66

Last Years Budget: \$8,400.00

Proposed Budget: \$8,500.00

#6102: Electric Other

July \$472.78
Aug \$498.13
Sept \$545.98
Oct \$522.15
Nov \$304.80
Dec \$330.42
Jan \$665.37
Feb \$559.25
Mar \$317.52
Apr \$337.37
May
June

Total: \$4,553.77

Last Years Budget: \$5,500.00

Proposed Budget: \$5,500.00

#6104: Housekeeping & Pest Control

July \$250.00
Aug \$200.00
Sept \$250.00
Oct \$200.00
Nov \$200.00
Dec \$200.00
Jan \$200.00
Feb \$200.00
Mar \$250.00
Apr \$200.00
May \$200.00
June

Total: \$2,350.00

Last Years Budget: \$2,850.00

Proposed Budget: \$2,850.00

Office Line Items

#6301: Office Compensation

July	\$14,011.95
Aug	\$14,064.88
Sept	\$12,166.99
Oct	\$12,575.24
Nov	\$20,026.29
Dec	\$13,009.36
Jan	\$12,719.36
Feb	\$13,037.36
Mar	\$13,115.91
Apr	\$12,715.00
May	\$6,414.31
June	

Total: \$143,856.65

Last Years Budget: \$178,000.00

Proposed Budget: \$185,000.00

#6305: meals mileage

July	\$0.00
Aug	\$0.00
Sept	\$0.00
Oct	\$0.00
Nov	\$0.00
Dec	\$26.00
Jan	\$163.95
Feb	\$0.00
Mar	\$0.00
Apr	\$0.00
May	
June	

Total: \$189.95

Last Years Budget: \$2,000.00

Proposed Budget: \$1,200.00

Heather out of town classes
possible trade show or convention for Larry

#6313: Assoc and Dues

July	\$952.00
Aug	\$37.74
Sept	\$0.00
Oct	\$0.00
Nov	\$0.00
Dec	\$119.00
Jan	\$0.00
Feb	\$0.00
Mar	\$100.00
Apr	\$0.00
May	
June	

Total: \$1,208.74

Last Years Budget: \$2,000.00

Proposed Budget: \$2,000.00

TAAO , Notary , Bond, TWUA, Amazon

Office Line Items

#6400: CAD Assessment Fee

July	\$0.00
Aug	\$7,988.85
Sept	\$0.00
Oct	\$748.50
Nov	\$0.00
Dec	\$8,766.38
Jan	\$0.00
Feb	\$0.00
Mar	\$8,766.38
Apr	\$0.00
May	\$0.00
June	\$8,766.38
Total:	\$35,036.49

Last Years Budget: \$35,000.00

Proposed Budget: \$38,000.00

Actual cost not available until June
This is CAD Mrs. Sherri's best estimate

#6501: Attorney Fees- SMLB

July	\$232.50
Aug	\$399.00
Sept	\$1,341.25
Oct	\$1,129.50
Nov	\$439.75
Dec	\$742.75
Jan	\$804.00
Feb	\$598.00
Mar	\$463.25
Apr	\$615.50
May	
June	
Total:	\$6,765.50

Last Years Budget: \$8,000.00

Proposed Budget: \$8,000.00

#6503: Audit Fees

July	\$0.00
Aug	\$0.00
Sept	\$0.00
Oct	\$8,500.00
Nov	\$0.00
Dec	\$0.00
Jan	\$0.00
Feb	\$0.00
Mar	\$0.00
Apr	\$0.00
May	\$0.00
June	\$0.00
Total:	\$8,500.00

Last Years Budget: \$8,500.00

Proposed Budget: \$9,000.00

Actual given by Brooks and Watson

Office Line Items

#6504: Engineer Fees-Harkness

July	\$0.00
Aug	\$0.00
Sept	\$1,273.52
Oct	\$525.00
Nov	\$547.48
Dec	\$1,680.00
Jan	\$315.00
Feb	\$0.00
Mar	\$0.00
Apr	\$0.00
May	\$0.00
June	\$0.00
Total:	\$4,341.00

Last Years Budget: \$2,000.00

Proposed Budget: \$5,000.00

Possible WWTP media filter guidance and drawings

#6700: Bank and Credit Card Fees

July	\$31.00
Aug	\$30.00
Sept	\$35.00
Oct	\$30.00
Nov	\$30.00
Dec	\$30.00
Jan	\$39.23
Feb	\$30.00
Mar	\$30.00
Apr	\$30.00
May	\$30.00
June	
Total:	\$345.23

Last Years Budget: \$400.00

Proposed Budget: \$400.00

#6900: Office Supplies

July	\$604.92
Aug	\$736.05
Sept	\$57.43
Oct	\$227.88
Nov	\$0.00
Dec	\$635.46
Jan	\$0.00
Feb	\$759.26
Mar	\$386.90
Apr	\$160.12
May	
June	
Total:	\$3,568.02

Last Years Budget: \$4,000.00

Proposed Budget: \$5,000.00

Need Supplies for long term storage/
adjusted for price increases

Office Line Items

#6901: Professional Schools

July	\$0.00
Aug	\$0.00
Sept	\$0.00
Oct	\$0.00
Nov	\$0.00
Dec	\$0.00
Jan	\$0.00
Feb	\$648.92
Mar	\$0.00
Apr	\$0.00
May	\$0.00
June	\$0.00
Total:	\$648.92

Last Years Budget: \$1,900.00

Proposed Budget: \$1,900.00

Two Classes:
Texas Property Tax Law through TAAO
Assessment and Collection through TAAO

#6902: Office Misc.

July	\$0.00
Aug	\$0.00
Sept	\$269.49
Oct	\$0.00
Nov	\$0.00
Dec	\$0.00
Jan	\$0.00
Feb	\$0.00
Mar	\$0.00
Apr	\$0.00
May	\$0.00
June	\$0.00
Total:	\$269.49

Last Years Budget: \$600.00

Proposed Budget: \$600.00

#6903: Computer Software

July	\$0.00
Aug	\$4,050.00
Sept	\$0.00
Oct	\$285.03
Nov	\$0.00
Dec	\$32.18
Jan	\$0.00
Feb	\$98.85
Mar	\$355.50
Apr	\$347.94
May	\$280.50
June	\$0.00
Total:	\$5,450.00

Last Years Budget: \$5,500.00

Proposed Budget: \$9,500.00

GDS was misplaced last year
moved to appropriate line item

Office Line Items

#6904: Computer Hardware

July	\$0.00
Aug	\$0.00
Sept	\$6,162.90
Oct	\$0.00
Nov	\$0.00
Dec	\$792.05
Jan	\$0.00
Feb	\$0.00
Mar	\$0.00
Apr	\$0.00
May	\$0.00
June	

Total: \$6,954.95

Last Years Budget: \$7,000.00

Proposed Budget: \$5,000.00

Tablets or laptops(office) for remote access
possible replacement for field tablet

#6905: Computer pro service

July	\$551.00
Aug	\$0.00
Sept	\$350.00
Oct	\$30.03
Nov	\$172.86
Dec	\$32.08
Jan	\$0.00
Feb	\$0.00
Mar	\$0.00
Apr	\$0.00
May	
June	

Total: \$1,135.97

Last Years Budget: \$1,500.00

Proposed Budget: \$2,000.00

GDS / RSI / Quickbooks assistance

#6906: Copier Lease

July	\$292.00
Aug	\$292.00
Sept	\$292.00
Oct	\$292.00
Nov	\$292.00
Dec	\$292.00
Jan	\$292.00
Feb	\$292.00
Mar	\$292.00
Apr	\$292.00
May	\$292.00
June	\$292.00

Total: \$3,504.00

Last Years Budget: \$3,525.00

Proposed Budget: \$3,525.00

Office Line Items

#6909: Postage

July	\$418.15
Aug	\$158.50
Sept	\$418.15
Oct	\$868.15
Nov	\$0.00
Dec	\$436.30
Jan	\$0.00
Feb	\$44.05
Mar	\$656.77
Apr	\$0.00
May	
June	

Total: \$3,000.07

Last Years Budget: \$7,000.00

Proposed Budget: \$4,500.00

more people on ach than in the past

#6911: Bad Debts

July	\$26.30
Aug	\$0.00
Sept	\$0.00
Oct	\$0.00
Nov	\$0.00
Dec	\$0.00
Jan	\$0.09
Feb	\$7.00
Mar	\$0.00
Apr	\$0.00
May	
June	

Total: \$33.39

Last Years Budget: \$500.00

Proposed Budget: \$500.00

2022-2023 Proposed Office Budget: \$297,975.00

2021-2022 Spent (so far): \$231,038.52

2021-2022 Budget: \$284,725.00

2021-2022 Under Budget: -\$53,686.48

Office Line Items

#7101: Brush Site Roll-Offs

July	\$1,695.16
Aug	\$1,271.37
Sept	\$1,754.02
Oct	\$3,745.49
Nov	\$1,330.23
Dec	\$1,350.18
Jan	\$3,595.68
Feb	\$1,040.12
Mar	\$1,156.05
Apr	
May	
June	

Total: \$16,938.30

Last Years Budget: \$23,500.00

Proposed Budget: \$24,000.00

price increase in December 2021

#7102: Household Garbage

July	\$3,745.49
Aug	\$3,745.49
Sept	\$3,745.49
Oct	\$2,177.81
Nov	\$3,745.49
Dec	\$4,304.88
Jan	\$4,312.43
Feb	\$4,248.70
Mar	\$5,633.70
Apr	\$4,248.70
May	
June	

Total: \$39,908.18

Last Years Budget: \$47,500.00

Proposed Budget: \$52,250.00

price increase in December 2021

#7103: Parts and Repairs

July	\$823.71
Aug	\$5,766.22
Sept	\$1,879.41
Oct	\$16,664.71
Nov	\$5,622.24
Dec	\$151.08
Jan	\$610.42
Feb	\$6,497.24
Mar	\$4,381.79
Apr	\$3,170.31
May	\$1,972.26
June	\$0.00

Total: \$47,539.39

Last Years Budget: \$65,000.00

Proposed Budget: \$65,000.00

Field Line Items

#7104: Drainage / Culverts

July	\$7,400.00		
Aug	\$0.00	Last Years Budget:	\$15,000.00
Sept	\$0.00		
Oct	\$5,200.00	Proposed Budget:	\$15,000.00
Nov	\$0.00		
Dec	\$528.00		
Jan	\$0.00		
Feb	\$0.00		
Mar	\$0.00		
Apr	\$0.00		
May	\$0.00		
June	\$0.00		
Total:	\$13,128.00		

#7105: Mobile Equipment - Repair and Implements

July	\$680.64		
Aug	\$3,402.22	Last Years Budget:	\$10,000.00
Sept	\$313.56		
Oct	\$311.05	Proposed Budget:	\$10,000.00
Nov	\$0.00		
Dec	\$190.00		
Jan	\$33.91	Routine maintenance has kept cost down	
Feb	\$0.00		
Mar	\$0.00		
Apr	\$1,442.72		
May	\$194.00		
June	\$0.00		
Total:	\$6,568.10		

#7106: Fuel

July	\$3,708.90		
Aug	\$3,245.05	Last Years Budget:	\$16,000.00
Sept	\$0.00		
Oct	\$2,967.80	Proposed Budget:	\$21,000.00
Nov	\$0.00		
Dec	\$2,065.91		
Jan	\$0.00	2022-2023	
Feb	\$2,897.01	Fuel : \$18,000.00	
Mar	\$0.00	Diesel: \$3,000.00	
Apr	\$1,115.33		
May	\$1,770.90		
June	\$0.00		
Total:	\$17,770.90		

Field Line Items

#7107: Electricity- Water

July	\$1,544.70
Aug	\$1,466.98
Sept	\$2,089.22
Oct	\$2,358.37
Nov	\$1,828.24
Dec	\$1,822.52
Jan	\$3,190.38
Feb	\$1,452.30
Mar	\$1,451.59
Apr	\$1,646.89
May	
June	
Total:	\$18,851.19

Last Years Budget: \$21,500.00
Proposed Budget: \$23,650.00

*10% increase in the State of Texas

#7108: Electricity- Sewer

July	\$2,100.23
Aug	\$1,957.12
Sept	\$1,969.43
Oct	\$2,057.11
Nov	\$2,227.85
Dec	\$2,254.02
Jan	\$4,457.13
Feb	\$1,933.37
Mar	\$1,956.22
Apr	\$1,945.24
May	
June	
Total:	\$22,857.72

Last Years Budget: \$25,000.00
Proposed Budget: \$27,500.00

*10% increase in the State of Texas

#7109: Chlorine Chemicals

July	\$746.51
Aug	\$1,587.52
Sept	\$112.50
Oct	\$856.77
Nov	\$112.50
Dec	\$1,005.61
Jan	\$448.02
Feb	\$1,119.01
Mar	\$112.50
Apr	\$472.66
May	\$0.00
June	\$0.00
Total:	\$6,573.60

Last Years Budget: \$10,000.00
Proposed Budget: \$10,000.00

* Expecting increased chemical cost

Field Line Items

#7110: Chemicals Polyphosphates

July	\$135.00
Aug	\$885.00
Sept	\$175.50
Oct	\$0.00
Nov	\$608.00
Dec	\$2,335.50
Jan	\$1,188.00
Feb	\$742.50
Mar	\$877.50
Apr	\$386.25
May	\$0.00
June	\$0.00
Total:	\$7,333.25

Last Years Budget: \$12,000.00

Proposed Budget: \$12,000.00

23% increase from A.O.S.
Vendor change in July 2022 or sooner

#7111: Other Chemicals

July	\$0.00
Aug	\$0.00
Sept	\$0.00
Oct	\$0.00
Nov	\$0.00
Dec	\$0.00
Jan	\$0.00
Feb	\$196.69
Mar	\$0.00
Apr	\$0.00
May	\$0.00
June	\$0.00
Total:	\$196.69

Last Years Budget: \$1,200.00

Proposed Budget: \$1,200.00

sodium hypochlorite, calcium hypochlorite, herbicide

#7112: Contract Mowing

July	\$550.00
Aug	\$550.00
Sept	\$550.00
Oct	\$750.00
Nov	\$550.00
Dec	\$550.00
Jan	\$550.00
Feb	\$550.00
Mar	\$550.00
Apr	\$550.00
May	\$550.00
June	\$550.00
Total:	\$6,800.00

Last Years Budget: \$7,200.00

Proposed Budget: \$7,200.00

allowed for contractor fuel adjustment

Field Line Items

#7113: Pump, Motor, and Valve Maintenance

July	\$5,500.00		
Aug	\$4,336.00	Last Budget:	\$36,000.00
Sept	\$2,361.86		
Oct	\$5,409.38	Proposed Budget:	\$36,000.00
Nov	\$0.00		
Dec	\$2,241.32		
Jan	\$1,402.98	upgrading aged equipment	
Feb	\$0.00		
Mar	\$4,183.20		
Apr	\$6,405.00		
May	\$0.00		
June	\$0.00		
Total:	\$31,839.74		

#7114: Brush site

July	\$95.00		
Aug	\$95.00	Last Years Budget:	\$5,500.00
Sept	\$95.00		
Oct	\$95.00	Proposed Budget:	\$5,500.00
Nov	\$95.00		
Dec	\$745.00		
Jan	\$95.00	pineywoods sanitation and driveway maintenance	
Feb	\$95.00		
Mar	\$95.00		
Apr	\$745.00		
May	\$95.00		
June	\$95.00		
Total:	\$2,440.00		

#7115: Brush Hauling

July	\$1,200.00		
Aug	\$800.00	Last Years Budget:	\$6,000.00
Sept	\$300.00		
Oct	\$1,000.00	Proposed Budget:	\$6,500.00
Nov	\$0.00		
Dec	\$0.00		
Jan	\$500.00		
Feb	\$0.00		
Mar	\$500.00		
Apr	\$1,000.00		
May	\$0.00		
June	\$0.00		
Total:	\$5,300.00		

Field Line Items

#7116: Lab Testing

July	\$3,158.20
Aug	\$1,323.80
Sept	\$629.40
Oct	\$1,652.10
Nov	\$1,758.84
Dec	\$800.67
Jan	\$1,151.87
Feb	\$252.00
Mar	\$1,373.83
Apr	\$4,604.74
May	\$198.00
June	\$0.00
Total:	\$16,903.45

Last Years Budget: \$12,500.00

Proposed Budget: \$16,500.00

overage due to uncommon testing
not expected for 22-23 budget year
however adjusted for price increases

#7117: Cell Phones

July	\$211.60
Aug	\$211.58
Sept	\$211.31
Oct	\$211.07
Nov	\$211.07
Dec	\$211.07
Jan	\$211.35
Feb	\$211.12
Mar	\$210.85
Apr	\$212.00
May	\$212.00
June	
Total:	\$2,325.02

Last Years Budget: \$3,000.00

Proposed Budget: \$3,800.00

Allows for replacement of lost or damaged phone
and adding a phone for inspector position

#7118: Field - Drug Testing

July	\$0.00
Aug	\$0.00
Sept	\$0.00
Oct	\$0.00
Nov	\$0.00
Dec	\$0.00
Jan	\$0.00
Feb	\$0.00
Mar	\$0.00
Apr	\$0.00
May	\$0.00
June	\$0.00
Total:	\$0.00

Last Years Budget: \$200.00

Proposed Budget: \$200.00

Field Line Items

#7119: Contract Meter Read

July	\$750.00
Aug	\$750.00
Sept	\$750.00
Oct	\$750.00
Nov	\$750.00
Dec	\$750.00
Jan	\$750.00
Feb	\$750.00
Mar	\$800.00
Apr	\$800.00
May	\$800.00
June	\$800.00
Total:	\$9,200.00

Last Years Budget:	\$9,600.00
Proposed Budget:	\$9,600.00

#7120: Hydrant and Manholes-(Ryan)

July	\$1,843.34
Aug	\$0.00
Sept	\$352.14
Oct	\$786.91
Nov	\$0.00
Dec	\$0.00
Jan	\$707.85
Feb	\$5,386.50
Mar	\$0.00
Apr	\$0.00
May	\$4,443.94
June	\$0.00
Total:	\$13,520.68

Last Years Budget:	\$15,000.00
Proposed Budget:	\$15,000.00

#7121:Fencing

July	\$9,300.00
Aug	\$0.00
Sept	\$0.00
Oct	\$0.00
Nov	\$0.00
Dec	\$83.09
Jan	\$0.00
Feb	\$0.00
Mar	\$0.00
Apr	\$0.00
May	\$0.00
June	\$0.00
Total:	\$9,383.09

Last Years Budget:	\$10,000.00
Proposed Budget:	\$10,000.00

Field Line Items

#7122: Valves-Inspect, PRV, and Calibration

July	\$0.00		
Aug	\$0.00	Last Years Budget:	\$8,500.00
Sept	\$0.00		
Oct	\$1,085.27	Proposed Budget:	\$5,500.00
Nov	\$0.00		
Dec	\$0.00		
Jan	\$0.00	annual cost should remain the same	
Feb	\$0.00		
Mar	\$90.00		
Apr	\$3,364.95		
May	\$0.00		
June	\$0.00		
Total:	\$4,540.22		

#7123: Scada- Install & Subscriptions

July	\$0.00		
Aug	\$639.00	Last Years Budget:	\$10,000.00
Sept	\$6,257.40		
Oct	\$0.00	Proposed Budget:	\$10,000.00
Nov	\$0.00		
Dec	\$0.00		
Jan	\$0.00	\$6,600.00 Annual Subs.	
Feb	\$260.00	allows for probes and parts replacement	
Mar	\$1,246.80		
Apr	\$0.00		
May	\$0.00		
June	\$0.00		
Total:	\$8,403.20		

#7124: Generator Annual Maintenance

July	\$0.00		
Aug	\$0.00	Last Years Budget:	\$5,000.00
Sept	\$2,092.00		
Oct	\$0.00	Proposed Budget:	\$5,500.00
Nov	\$0.00		
Dec	\$1,134.00		
Jan	\$1,155.50	Tech noted price increases	
Feb	\$0.00		
Mar	\$0.00		
Apr	\$0.00		
May	\$0.00		
June	\$0.00		
Total:	\$4,381.50		

Field Line Items

#7125: Signs

July	\$0.00
Aug	\$0.00
Sept	\$0.00
Oct	\$0.00
Nov	\$520.31
Dec	\$0.00
Jan	\$320.00
Feb	\$0.00
Mar	\$33.75
Apr	\$0.00
May	\$100.00
June	\$0.00
Total:	\$974.06

Last Years Budget: \$1,000.00

Proposed Budget: \$1,000.00

#7126: Miscellaneous- Incentives

July	\$0.00
Aug	\$0.00
Sept	\$0.00
Oct	\$395.25
Nov	\$0.00
Dec	\$0.00
Jan	\$0.00
Feb	\$0.00
Mar	\$0.00
Apr	\$919.00
May	\$140.00
June	\$0.00
Total:	\$1,454.25

Last Years Budget: \$1,500.00

Proposed Budget: \$1,500.00

#7127: Bldg. Repair-All

July	\$152.13
Aug	\$0.00
Sept	\$225.37
Oct	\$382.11
Nov	\$180.12
Dec	\$442.34
Jan	\$0.00
Feb	\$0.00
Mar	\$0.00
Apr	\$0.00
May	\$0.00
June	\$0.00
Total:	\$1,382.07

Last Years Budget: \$5,000.00

Proposed Budget: \$5,000.00

Field Line Items

#7128: Sludge Removal

July	\$1,520.00
Aug	\$0.00
Sept	\$2,650.00
Oct	\$2,050.84
Nov	\$0.00
Dec	\$0.00
Jan	\$1,402.25
Feb	\$0.00
Mar	\$0.00
Apr	\$0.00
May	\$0.00
June	\$0.00
Total:	\$7,623.09

Last Years Budget:	\$18,000.00
Proposed Budget:	\$18,000.00

keeping number to allow for lift station cleaning

#7129: Mitigating inflow/infiltration

July	\$0.00
Aug	\$0.00
Sept	\$0.00
Oct	\$0.00
Nov	\$0.00
Dec	\$0.00
Jan	\$0.00
Feb	\$0.00
Mar	\$0.00
Apr	\$0.00
May	\$9,981.88
June	\$0.00
Total:	\$9,981.88

Last Years Budget:	\$10,000.00
Proposed Budget:	\$10,000.00

purchased honey wagon

#7130: Equipment Rentals

July	\$0.00
Aug	\$0.00
Sept	\$0.00
Oct	\$0.00
Nov	\$0.00
Dec	\$0.00
Jan	\$0.00
Feb	\$0.00
Mar	\$0.00
Apr	\$0.00
May	\$0.00
June	\$0.00
Total:	\$0.00

Last Years Budget:	\$5,000.00
Proposed Budget:	\$1,000.00

decreasing budget: rentals only needed if equipment breaks during a project

Field Line Items

#7131: Portable Testing Equipment

July	\$0.00
Aug	\$0.00
Sept	\$301.73
Oct	\$0.00
Nov	\$0.00
Dec	\$0.00
Jan	\$0.00
Feb	\$0.00
Mar	\$0.00
Apr	\$0.00
May	\$0.00
June	\$0.00
Total:	\$301.73

Last Years Budget: \$1,000.00
Proposed Budget: \$1,000.00

#7301: Field Compensation

July	\$19,500.46
Aug	\$19,216.03
Sept	\$16,025.25
Oct	\$17,155.46
Nov	\$24,283.10
Dec	\$15,013.50
Jan	\$15,962.89
Feb	\$15,625.37
Mar	\$18,090.04
Apr	\$17,295.18
May	\$10,493.13
June	
Total:	\$188,660.41

Last Years Budget: \$250,000.00
Proposed Budget: \$275,000.00

inflation adjustment and moving inspector position from part time to full time

#7302: Field Compensation Part time

July	\$2,544.00
Aug	\$3,490.75
Sept	\$4,203.50
Oct	\$2,514.60
Nov	\$4,041.13
Dec	\$2,596.67
Jan	\$2,810.63
Feb	\$4,028.25
Mar	\$2,414.87
Apr	\$2,555.60
May	\$1,300.00
June	
Total:	\$32,500.00

Last Years Budget: \$36,000.00
Proposed Budget: \$40,000.00

inflation adjustment

Field Line Items

#7303: Employee meals lodging mileage

July	\$0.00		
Aug	\$0.00	Last Years Budget:	\$300.00
Sept	\$0.00		
Oct	\$0.00	Proposed Budget:	\$300.00
Nov	\$0.00		
Dec	\$0.00		
Jan	\$0.00		
Feb	\$0.00		
Mar	\$0.00		
Apr	\$0.00		
May	\$0.00		
June	\$0.00		
Total:	\$0.00		

#7305: Professional Schools

July	\$0.00		
Aug	\$130.00		
Sept	\$0.00	Last Years Budget:	\$2,800.00
Oct	\$0.00		
Nov	\$0.00	Proposed Budget: \$	\$2,800.00
Dec	\$0.00		
Jan	\$0.00		
Feb	\$700.00		
Mar	\$700.00		
Apr	\$350.00		
May	\$0.00		
June	\$0.00		
Total:	\$1,880.00		

#7306: Permits

July	\$0.00		
Aug	\$0.00	Last Years Budget:	\$6,000.00
Sept	\$0.00		
Oct	\$2,009.00	Proposed Budget:	\$6,000.00
Nov	\$0.00		
Dec	\$2,123.90		
Jan	\$2,244.56	overage due to wastewater permit renewal	
Feb	\$0.00	which is every five years still allowing	
Mar	\$0.00	for price increases	
Apr	\$0.00		
May	\$0.00		
June	\$0.00		
Total:	\$6,377.46		

Field Line Items

#7310: Clothing Allowance

July	\$0.00		
Aug	\$0.00	Last Years Budget:	\$3,000.00
Sept	\$0.00		
Oct	\$0.00	Proposed Budget:	\$3,000.00
Nov	\$1,370.00		
Dec	\$0.00		
Jan	\$0.00		
Feb	\$0.00		
Mar	\$0.00		
Apr	\$1,017.00		
May	\$0.00		
June	\$0.00		
Total:	\$2,387.00		

#7311: Maintenance Contingency

July	\$0.00		
Aug	\$0.00	Last Years Budget:	\$2,500.00
Sept	\$0.00		
Oct	\$0.00	Proposed Budget:	\$2,500.00
Nov	\$0.00		
Dec	\$0.00		
Jan	\$0.00		
Feb	\$0.00		
Mar	\$0.00		
Apr	\$1,230.00		
May	\$0.00		
June	\$0.00		
Total:	\$1,230.00		

2022-2023 Proposed Field Budget:	\$760,000.00
2021-2022 Spent (so far):	\$563,687.90
2021-2022 Budget:	\$717,300.00
2021-2022 Under Budget:	-\$153,612.10

Field Line Items

#8201: Medicare/ Social Security

July	\$2,614.54		
Aug	\$2,695.34	Last Years Budget:	\$33,420.00
Sept	\$2,548.31		
Oct	\$2,620.45	Proposed Budget:	\$35,000.00
Nov	\$3,777.28		
Dec	\$2,719.75		
Jan	\$2,418.72		
Feb	\$2,551.47		
Mar	\$2,590.08		
Apr	\$2,520.17		
May	\$1,272.82		
June			
Total:	\$28,328.93		

#8202: Federal Unemployment

July	\$16.41		
Aug	\$11.95	Last Years Budget:	\$1,000.00
Sept	\$13.15		
Oct	\$15.00	Proposed Budget:	\$1,000.00
Nov	\$25.47		
Dec	\$10.63		
Jan	\$189.71		
Feb	\$128.11		
Mar	\$45.82		
Apr	\$26.12		
May			
June			
Total:	\$482.37		

8205: Payroll Expenses

July	\$612.80		
Aug	\$92.30	Last Years Budget:	\$12,000.00
Sept	\$907.92		
Oct	\$1,045.30	Proposed Budget:	\$12,750.00
Nov	\$1,039.70		
Dec	\$4,603.87		
Jan	\$270.54		
Feb	\$560.62		
Mar	\$693.20		
Apr	\$450.00		
May	\$355.12		
June			
Total:	\$10,631.37		

Directors Line Items

#8301: General Insurance

July	\$0.00		
Aug	\$0.00	Last Years Budget: \$	\$7,600.00
Sept	\$0.00		
Oct	\$7,589.72	Proposed Budget:	\$9,000.00
Nov	\$0.00		
Dec	\$0.00		
Jan	\$0.00	1/3 of general insurance	
Feb	\$0.00		
Mar	\$0.00		
Apr	\$0.00		
May	\$0.00		
June	\$0.00		
Total:	\$7,589.72		

#8302: Errors and Omissions

July	\$0.00		
Aug	\$0.00	Last Years Budget:	\$875.00
Sept	\$0.00		
Oct	\$874.02	Proposed Budget:	\$1,200.00
Nov	\$0.00		
Dec	\$0.00	2/3 of general insurance	
Jan	\$0.00		
Feb	\$0.00		
Mar	\$0.00		
Apr	\$0.00		
May	\$0.00		
June	\$0.00		
Total:	\$874.02		

#8303: Workers Compensation

July	\$0.00		
Aug	\$0.00	Last Years Budget:	\$12,000.00
Sept	\$0.00		
Oct	\$9,157.64	Proposed Budget:	\$12,000.00
Nov	\$0.00		
Dec	\$1,167.00		
Jan	\$0.00	3/3 of general insurance	
Feb	\$0.00		
Mar	\$0.00		
Apr	\$0.00		
May	\$0.00		
June	\$0.00		
Total:	\$10,324.64		

Directors Line Items

#8310: Retirement Dist. cont.

July	\$357.16
Aug	\$357.16
Sept	\$251.90
Oct	\$256.28
Nov	\$384.42
Dec	\$256.28
Jan	\$256.28
Feb	\$256.28
Mar	\$256.28
Apr	\$256.28
May	\$256.28
June	\$256.28
Total:	\$3,400.88

Last Years Budget:	\$10,000.00
Proposed Budget:	\$10,000.00

this is the cost of full participation

#8315: Health Insurance

July	\$6,438.43
Aug	\$6,438.43
Sept	\$6,242.52
Oct	\$6,831.85
Nov	\$442.80
Dec	\$18,540.10
Jan	\$5,175.10
Feb	\$11,766.30
Mar	\$2,852.34
Apr	\$7,309.32
May	\$7,300.00
June	\$7,300.00
Total:	\$86,637.19

Last Years Budget:	\$83,930.00
Proposed Budget:	\$110,000.00

adding inspector to full time
plus rate increase in October 2021

#8320: Directors compensation

July	\$125.00
Aug	\$125.00
Sept	\$125.00
Oct	\$125.00
Nov	\$125.00
Dec	\$125.00
Jan	\$125.00
Feb	\$125.00
Mar	\$125.00
Apr	\$125.00
May	\$125.00
June	\$125.00
Total:	\$1,500.00

Last Years Budget:	\$1,500.00
Proposed Budget:	\$1,620.00

inflation adjustment

Directors Line Items

#8321: Directors Conference

July	\$0.00
Aug	\$369.00
Sept	\$0.00
Oct	\$0.00
Nov	\$0.00
Dec	\$0.00
Jan	\$0.00
Feb	\$0.00
Mar	\$0.00
Apr	\$0.00
May	\$0.00
June	\$0.00
Total:	\$369.00

Last Years Budget:	\$500.00
Proposed Budget:	\$500.00

investment officer's seminar

#8322: Directors Expense

July	\$0.00
Aug	\$0.00
Sept	\$0.00
Oct	\$0.00
Nov	\$700.00
Dec	\$0.00
Jan	\$0.00
Feb	\$0.00
Mar	\$0.00
Apr	\$0.00
May	\$0.00
June	\$0.00
Total:	\$700.00

Last Years Budget:	\$900.00
Proposed Budget:	\$900.00

bond renewal for board members

#8800: Election Fees

July	\$0.00
Aug	\$0.00
Sept	\$0.00
Oct	\$0.00
Nov	\$0.00
Dec	\$0.00
Jan	\$0.00
Feb	\$0.00
Mar	\$0.00
Apr	\$3,052.16
May	\$0.00
June	\$0.00
Total:	\$3,052.16

Last Years Budget:	\$9,000.00
Proposed Budget:	\$500.00

Next Election 2024/ keeping line item open and allowance for election questions

2022-2023 Proposed Directors Budget:	\$194,470.00
2021-2022 Spent (so far):	\$140,171.58
2021-2022 Budget:	\$172,725.00
2021-2022 Under Budget:	-\$32,553.42

Directors Line Items

Capital Expenses for July 2022 to June 2023

Truck Replacement: (Matt's)	\$50,000.00
WTP#2 Pumphouse Siding:	\$12,600.00
WWTP Lab Addition:	\$22,500.00
Restroom & Shower in Shop:	\$13,950.00
LiftStation Rehab: (S. Pine Harbour)	\$73,000.00
Liftstation Rail Project: (Mutiple Liftstations)	\$25,000.00
6" Line Replacement & Tie-in (N. Royale Greens)	\$9,500.00
4" Line Replacment & Tie-in (S. Forest Cove)	\$6,000.00
Catwalks at WWTP:	\$12,000.00

Capex Total:
\$224,550.00

Expenses	2021-2022	2022-2023
Office Expense	\$284,725.00	\$297,975.00
Field Expense	\$717,300.00	\$760,000.00
District Expense	\$172,725.00	\$194,470.00
Capital Expense	\$394,467.00	\$224,550.00
Total Expense	\$1,569,217.00	\$1,476,995.00

Actuals Spent (so far) for 2021-2022 Year

\$1,187,900.97

2021-2022 Budget Year Reserve

\$1,194,216.57

2022-2023 Expected Revenue

\$1,796,361.00

2022-2023 Expected Expense

\$1,476,995.00

22-23 Total Funds w/21-22 Budget Year Reserve

\$2,990,577.57

2022-2023 Ending Reserve

\$1,513,582.57

Capital Expenses for July 2022 to June 2023

Truck Replacement: (Matt's)	\$50,000.00
WTP #1 Pumphouse Siding:	\$12,600.00
WWTP Lab Addition:	\$22,500.00
Restroom & Shower in Shop:	\$13,950.00
LiftStation Rehab: (S. Pine Harbour)	\$73,000.00
Liftstation Rail Project: (Mutiple Liftstations)	\$25,000.00
6" Line Replacement & Tie-in (N. Royale Greens)	\$9,500.00
4" Line Replacment & Tie-in (S. Forest Cove)	\$6,000.00
Catwalks at WWTP:	\$12,000.00
Compactor	\$9,500.00

Capex Total:
\$234,050.00

Expenses	2021-2022	2022-2023
Office Expense	\$284,725.00	\$297,975.00
Field Expense	\$717,300.00	\$760,000.00
District Expense	\$172,725.00	\$194,470.00
Capital Expense	\$394,467.00	\$234,050.00
Total Expense	\$1,569,217.00	\$1,486,495.00

Actuals Spent (so far) for 2021-2022 Year
\$1,187,900.97

2021-2022 Budget Year Reserve
\$1,194,216.57

2022-2023 Expected Revenue
\$1,796,361.00

2022-2023 Expected Expense
\$1,486,495.00

22-23Total Funds w/21-22 Budget Year Reserve
\$2,990,577.57

2022-2023 Ending Reserve

\$1,504,082.57

2022 Budget

2021
2022

CAPE ROYALE UTILITY DISTRICT BUDGET 2021-2022

FINAL
LARRY CLARK

#6101: Telephone

July	\$	640.95
Aug	\$	649.63
Sept	\$	643.55
Oct	\$	641.94
Nov	\$	636.50
Dec	\$	637.61
Jan	\$	640.50
Feb	\$	640.24
Mar	\$	641.19
Apr	\$	641.93
May	\$	641.50
June	\$	641.59
Total:	\$	7,697.13

Last Years Budget: \$9,100.0

Proposed Budget: \$8,400.00

#6102: Electric Other

July	\$	411.83
Aug	\$	456.23
Sept	\$	493.92
Oct	\$	446.41
Nov	\$	324.63
Dec	\$	290.89
Jan	\$	343.10
Feb	\$	332.42
Mar	\$	465.70
Apr	\$	263.58
May	\$	303.64
June	\$	330.68
Total:	\$	4,463.03

Last Years Budget: \$4,300.0

Proposed Budget: \$5,500.00

Increased due to price increase and climate control for building at brush site

#6103: Security System

July	\$	41.54
Aug	\$	42.51
Sept	\$	42.51
Oct	\$	37.51
Nov	\$	40.01
Dec	\$	40.01
Jan	\$	37.51
Feb	\$	49.35
Mar	\$	49.35
Apr	\$	49.35
May	\$	50.00
June	\$	50.00
Total:	\$	529.65

Last Years Budget: \$550.0

Proposed Budget: \$550.00

#6104: Housekeeping & Pest Control

July	\$ 250.00
Aug	\$ 200.00
Sept	\$ 200.00
Oct	\$ 250.00
Nov	\$ 250.00
Dec	\$ 200.00
Jan	\$ 250.00
Feb	\$ 200.00
Mar	\$ 150.00
Apr	\$ 250.00
May	\$ 200.00
June	\$ 200.00
Total:	\$ 2,600.00

Last Years Budget: \$2,850.00

Proposed Budget: \$2,850.00

#630: Office Compensation

July	\$ 10,112.84
Aug	\$ 10,124.01
Sept	\$ 10,323.92
Oct	\$ 10,169.49
Nov	\$ 15,325.31
Dec	\$ 10,129.36
Jan	\$ 10,339.50
Feb	\$ 10,194.87
Mar	\$ 10,217.17
Apr	\$ 10,148.22
May	\$ 10,200.00
June	\$ 10,200.00
Total:	\$ 127,484.69

Last Years Budget: \$175,000.0

Proposed Budget: \$178,000.00

#6305: meals mileage

July	\$ 72.50
Aug	
Sept	
Oct	
Nov	
Dec	
Jan	
Feb	
Mar	
Apr	\$ 445.64
May	
June	
Total:	\$ 518.14

Last Years Budget: \$2,000.00

Proposed Budget: \$2,000.00

Heather will be going to Tax Assessor Classes
Elaine will have one or two classes as well

#6313: Assoc and Dues

July	
Aug	\$ 703.75
Sept	
Oct	\$ 390.26
Nov	
Dec	
Jan	
Feb	
Mar	
Apr	\$ 500.00
May	\$ 100.00
June	
Total:	\$ 1,694.01

Last Years Budget: \$2,850.0

Proposed Budget: \$2,000.00

TAAO , Notary , Bond, TACA, Amazon

#6400: CAD Assesment Fee

July	
Aug	
Sept	
Oct	\$ 8,154.20
Nov	\$ 438.25
Dec	\$ 7,988.85
Jan	
Feb	
Mar	\$ 7,988.85
Apr	\$ 130.00
May	\$ 7,988.85
June	
Total:	\$ 32,689.00

Last Years Budget: \$38,120.0

Proposed Budget: \$35,000.00

#6501: Attorney Fees- SMLB

July	\$ 1,072.75
Aug	\$ 877.50
Sept	\$ 2,594.75
Oct	
Nov	
Dec	\$ 500.00
Jan	\$ 1,540.25
Feb	\$ 345.25
Mar	\$ 122.00
Apr	\$ 327.50
May	\$ 628.50
June	
Total:	\$ 8,008.50

Last Years Budget: \$8,000.0

Proposed Budget: \$8,000.00

#6503: Audit Fees

July
Aug
Sept
Oct
Nov \$ 8,000.00
Dec \$ 317.50
Jan
Feb
Mar
Apr
May
June
Total: \$ 8,317.50

Last Years Budget: \$8,500.0

Proposed Budget: \$8,500.00

#6504: Engineer Fees-Harkness

July \$ 840.00
Aug \$ 1,284.60
Sept
Oct
Nov
Dec
Jan
Feb
Mar
Apr
May
June
Total: \$ 2,124.60

Last Years Budget: \$1,000.0

Proposed Budget: \$2,000.00

Overage was due to Billing on
Pipe Support Project

#6900: Office Supplies

July \$ 630.01
Aug \$ 748.32
Sept \$ 161.03
Oct \$ 161.03
Nov \$ 414.80
Dec \$ 303.81
Jan \$ 12.55
Feb \$ 492.90
Mar \$ 264.92
Apr \$ 72.42
May
June
Total: \$ 3,261.79

Last Years Budget: \$4,000.0

Proposed Budget: \$4,000.00

#6901: Professional Schools

July		
Aug		
Sept		
Oct		
Nov		
Dec		
Jan	\$	480.38
Feb		
Mar	\$	(250.38)
Apr	\$	450.00
May		
June		
Total:	\$	680.00

Last Years Budget: \$1,900.0

Proposed Budget: \$1,900.00

Heather and Elaine will be taking classes

#6902: Office Misc.

July	\$	225.00
Aug		
Sept		
Oct	\$	60.00
Nov		
Dec		
Jan	\$	23.67
Feb		
Mar		
Apr		
May		
June		
Total:	\$	308.67

Last Years Budget: \$600

Proposed Budget: \$600.00

#6906: Copier Lease

July	\$	292.00
Aug	\$	292.00
Sept	\$	292.00
Oct	\$	292.00
Nov	\$	292.00
Dec	\$	292.00
Jan	\$	292.00
Feb	\$	292.00
Mar	\$	292.00
Apr	\$	292.00
May	\$	292.00
June	\$	292.00
Total:	\$	3,504.00

Last Years Budget: \$3,500

Proposed Budget: \$3,525.00

Adjusted for overage cost

#6909: Postage

July	\$	418.15
Aug	\$	418.15
Sept	\$	318.15
Oct	\$	918.15
Nov		
Dec	\$	18.15
Jan	\$	318.15
Feb	\$	567.87
Mar	\$	381.02
Apr	\$	431.26
May	\$	421.01
June	\$	421.01
Total:	\$	4,631.07

Last Years Budget: \$7,000.00

Proposed Budget: \$7,000.00

Leaving Excess for Election Materials Etc.

#6911: Bad Debts

July		
Aug		
Sept		
Oct		
Nov	\$	152.77
Dec	\$	(366.46) (Credit Card Refund)
Jan	\$	64.43
Feb	\$	74.69
Mar	\$	287.47
Apr	\$	71.55
May		
June		
Total:	\$	284.45

Last Years Budget: \$800.0

Proposed Budget: \$500.00

*Returned ACH or Credit card payments

#6700: BANK AND CREDIT CARD FEES

July	\$	30.00
Aug	\$	30.00
Sept	\$	30.00
Oct	\$	30.00
Nov	\$	30.00
Dec	\$	30.00
Jan	\$	30.00
Feb	\$	30.00
Mar	\$	30.00
Apr	\$	30.00
May	\$	30.00
June	\$	30.00
Total:	\$	360.00

Proposed Budget: \$400.00

ICHECK CHARGES

#6903: Computer Software

July	\$	30.00
Aug	\$	2,306.70
Sept		
Oct	\$	319.35
Nov	\$	77.22
Dec	\$	19.31
Jan	\$	218.76
Feb		
Mar	\$	510.00
Apr	\$	82.18
May	\$	551.00
June	\$	32.18
Total:	\$	4,146.70

Last Years Budget: \$7,500.0

Proposed Budget: \$5,500.00

Adding Cloud Backup and Time Card System

#6904: Computer Hardware

July		
Aug		
Sept		
Oct	\$	361.43
Nov		
Dec		
Jan		
Feb		
Mar		
Apr		
May		
June		
Total:	\$	361.43

Last Years Budget: \$650

Proposed Budget: \$7,000.00

Laptops for Field Staff to accommodate the CMMS System

#6905: Computer pro service

July		
Aug	\$	1,021.58
Sept		
Oct		
Nov		
Dec		
Jan		
Feb		
Mar	\$	767.04
Apr		
May		
June		
Total:	\$	1,788.62

Last Years Budget: \$6,000

Proposed Budget: \$1,500.00

Office Total: \$284,725.00

#7101: Brush Site Roll-Offs

July	\$ 1,812.88
Aug	\$ 1,754.02
Sept	\$ 1,330.23
Oct	\$ 1,330.23
Nov	\$ 1,330.23
Dec	\$ 1,812.22
Jan	\$ 1,812.22
Feb	\$ 933.63
Mar	\$ 2,602.26
Apr	\$ 1,812.88
May	\$ 2,295.53
June	\$ 3,990.69
Total:	\$ 22,817.02

Last Years Budget: \$23,500.00

Proposed Budget: \$23,500.00

30 and 40 yrd at brush site

#7102: Household Garbage

July	\$ 3,745.49
Aug	\$ 3,745.49
Sept	\$ 3,745.49
Oct	\$ 3,745.49
Nov	\$ 3,745.49
Dec	\$ 3,745.49
Jan	\$ 3,305.82
Feb	\$ 2,428.46
Mar	\$ 3,745.49
Apr	\$ 3,745.49
May	\$ 3,745.49
June	\$ 3,745.49
Total:	\$ 43,189.18

Last Years Budget: \$51,000

Proposed Budget: \$47,500.00

Includes the 30yrd Holiday Dumpster @ \$375.00 a Piece

#7103: Parts and Repairs

July	\$ 1,303.72
Aug	\$ 3,436.27
Sept	\$ 6,940.42
Oct	\$ 2,531.38
Nov	\$ 5,738.57
Dec	\$ 11,370.10
Jan	\$ 3,174.77
Feb	\$ 2,467.80
Mar	\$ 3,292.17
Apr	\$ 11,100.53
May	\$ 9,741.13
June	\$ 2,586.29
Total:	\$ 63,683.15

Last Years Budget: \$65,000.0

Proposed Budget: \$65,000.00

#7104: Drainage / Culverts

July	
Aug	
Sept	
Oct	
Nov	\$ 3,200.00
Dec	\$ 450.00
Jan	
Feb	
Mar	\$ 2,000.00
Apr	
May	
June	
Total:	\$ 5,650.00

Last Years Budget: \$20,000.00

Proposed Budget: \$15,000.00

#7105: Mobile Equipment - Repair, Implements, and Maintenance

July	\$ 8,728.72
Aug	\$ 3,344.42
Sept	\$ 19.99
Oct	
Nov	\$ 774.04
Dec	\$ 768.48
Jan	\$ 188.58
Feb	\$ 1,197.89
Mar	\$ 556.04
Apr	\$ 359.21
May	
June	
Total:	\$ 15,351.05

Last Years Budget: \$15,000.00

Proposed Budget: \$10,000.00

#7106: Fuel

July	\$ 1,394.40
Aug	
Sept	\$ 1,359.54
Oct	
Nov	\$ 1,747.72
Dec	\$ 832.64
Jan	\$ 2,064.83
Feb	
Mar	\$ 2,041.92
Apr	
May	\$ 2,247.76
June	
Total:	\$ 11,688.81

Last Years Budget: \$10,500.00

Proposed Budget: \$16,000.00

Adjusting for Major Fuel Price Increase \$4 per gallon

#7107: Electricity- Water

July	\$ 1,795.03
Aug	\$ 1,593.19
Sept	\$ 1,808.84
Oct	\$ 1,625.26
Nov	\$ 1,661.22
Dec	\$ 1,704.37
Jan	\$ 1,226.41
Feb	\$ 1,533.38
Mar	\$ 1,703.28
Apr	\$ 1,191.18
May	\$ 1,680.05
June	\$ 1,389.66
Total:	\$ 18,911.87

Last Years Budget: \$21,500.00

Proposed Budget: \$21,500.00

#7108: Electricity- Sewer

July	\$ 1,890.98
Aug	\$ 1,837.67
Sept	\$ 1,840.27
Oct	\$ 1,045.75
Nov	\$ 1,752.34
Dec	\$ 1,869.41
Jan	\$ 1,859.32
Feb	\$ 2,070.82
Mar	\$ 1,983.29
Apr	\$ 1,889.51
May	\$ 2,144.23
June	\$ 2,122.31
Total:	\$ 22,305.90

Last Years Budget: \$25,000.00

Proposed Budget: \$25,000.00

#7109: Chlorine Chemicals

July	\$ 589.75
Aug	\$ 1,305.70
Sept	\$ 709.10
Oct	\$ 112.50
Nov	\$ 828.42
Dec	\$ 828.42
Jan	\$ 225.00
Feb	\$ 596.60
Mar	\$ 1,306.32
Apr	\$ 477.23
May	\$ 112.50
June	\$ 380.41
Total:	\$ 7,471.95

Last Years Budget: \$7,500.00

Proposed Budget: \$10,000.00

* Expecting Increase in Chemical Cost

#7110: Chemicals Polyphosphates

July	\$ 2,170.22
Aug	\$ 980.00
Sept	
Oct	\$ 972.00
Nov	\$ 1,260.50
Dec	\$ 84.06
Jan	\$ 877.50
Feb	
Mar	\$ 945.00
Apr	
May	\$ 1,215.00
June	
Total:	\$ 8,504.28

Last Years Budget: \$15,000.00

Proposed Budget: \$12,000.00

#7111: Other Chemicals

July	
Aug	
Sept	
Oct	
Nov	
Dec	
Jan	
Feb	
Mar	\$ 603.96
Apr	
May	
June	
Total:	\$ 603.96

Last Years Budget: \$1,200.00

Proposed Budget: \$1,200.00

Sodium Hypochlorite, Calcium Hypochlorite,
Herbicide, and Pesticide

#7112: Contract Mowing

July	\$ 550.00
Aug	\$ 550.00
Sept	\$ 550.00
Oct	\$ 550.00
Nov	\$ 550.00
Dec	\$ 550.00
Jan	\$ 550.00
Feb	\$ 550.00
Mar	\$ 550.00
Apr	\$ 550.00
May	\$ 550.00
June	\$ 550.00
Total:	\$ 6,600.00

Last Years Budget: \$6,600.00

Proposed Budget: \$7,200.00

Allowing for Possible Increase.

#7113: Pump and Motor Maintenance

July	\$ 350.00
Aug	
Sept	
Oct	\$ 2,922.61
Nov	\$ 1,013.00
Dec	
Jan	\$ 2,910.44
Feb	
Mar	\$ 350.00
Apr	\$ 26,998.01
May	
June	
Total:	\$ 34,544.06

Last Budget: \$60,000.00

Proposed Budget: \$36,000.00

#7114: Brush site

July	\$ 3,483.93
Aug	\$ 190.00
Sept	\$ 95.00
Oct	\$ 146.61
Nov	\$ 95.00
Dec	\$ 137.13
Jan	\$ 95.00
Feb	\$ 95.00
Mar	\$ 95.00
Apr	\$ 95.00
May	\$ 95.00
June	\$ 95.00
Total:	\$ 4,717.67

Last Years Budget: \$5,000.0

Proposed Budget: \$5,500.00

\$95.00 porta potty @12 \$ 1,140.00

#7115: Brush Hauling

July	\$ 400.00
Aug	\$ 400.00
Sept	\$ 400.00
Oct	\$ 400.00
Nov	\$ 400.00
Dec	\$ 800.00
Jan	
Feb	\$ 400.00
Mar	\$ 800.00
Apr	\$ 400.00
May	\$ 400.00
June	
Total:	\$ 4,400.00

Last Years Budget: \$2,400

Proposed Budget: \$6,000.00

Possible price increase thru A-1 awaiting verification
Brush Hauling has Increased Dramatically

#7116: Lab Test

July	\$	791.36
Aug	\$	1,428.20
Sept	\$	724.07
Oct	\$	690.40
Nov	\$	2,488.61
Dec	\$	409.80
Jan	\$	4,034.43
Feb	\$	(664.54) (WAS A refund)
Mar	\$	2,152.82
Apr	\$	600.00
May	\$	523.34
June		

Total: \$ 13,136.49

Last Years Budget: \$11,000.0

Proposed Budget: \$12,500.00

*Overage due to Gross Alpha Testing
Frequency and Price Increase Expected
Increased WQP and L&C Testing

#7117: Cell Phones

July	\$	222.78
Aug	\$	222.80
Sept	\$	216.59
Oct	\$	216.59
Nov	\$	216.82
Dec	\$	216.70
Jan	\$	411.50
Feb	\$	211.54
Mar	\$	211.58
Apr	\$	211.68
May	\$	211.68
June	\$	211.68

Total: \$ 2,781.94

Last Years Budget: 2,800.00

Proposed Budget: \$3,000

Allowance added for replacement of lost or damaged phone
Insurance on phones- \$200.00

#7118: Field - Drug Testing

July		
Aug		
Sept		
Oct		
Nov		
Dec		
Jan		
Feb		
Mar		
Apr		
May		
June		

Total: \$ -

Last Years Budget: \$200.00

Proposed Budget: \$200.00

#7119: Contract Meter Read

July	\$ 750.00		
Aug	\$ 750.00	Last Years Budget: \$9,000	
Sept	\$ 750.00		
Oct	\$ 750.00	Proposed Budget:	\$9,600.00
Nov	\$ 750.00		
Dec	\$ 750.00		
Jan	\$ 750.00	Expecting Increase	
Feb	\$ 750.00		
Mar	\$ 750.00		
Apr	\$ 750.00		
May	\$ 750.00		
June	\$ 750.00		
Total:	\$ 9,000.00		

#7120: Hydrant and Manholes-(Jimmy)

July			
Aug	\$ 616.27	Last Years Budget: \$15,000.00	
Sept	\$ 434.98		
Oct			
Nov	\$ 97.36	Proposed Budget:	\$15,000.00
Dec	\$ 793.70		
Jan	\$ 117.35		
Feb	\$ 318.97		
Mar			
Apr	\$ 1,743.39		
May	\$ 6,800.00		
June			
Total:	\$ 10,922.02		

#7121:Fencing

July			
Aug		Last Years Budget: \$1,000.0	
Sept			
Oct		Proposed Budget:	\$10,000.00
Nov	\$ 650.00		
Dec		VDM and Clearwater Liftstation Fencing	
Jan			
Feb			
Mar	\$ 650.00		
Apr			
May			
June			
Total:	\$ 1,300.00		

#7122: Valves- Maint., Inspect, PRV

July			
Aug	\$ 261.35	Last Years Budget: \$12,000.00	
Sept	\$ 1,097.00		
Oct		Proposed Budget:	\$8,500.00
Nov			
Dec			
Jan	\$ 2,625.00		
Feb			
Mar	\$ 1,208.35		
Apr			
May	\$ 2,094.95		
June			
Total:	\$ 7,286.65		

#7123: Scada- Install & Subscriptions, Probes,and Etc.

July			
Aug		Last Years Budget: \$20,000	
Sept			
Oct	\$ 6,304.65	Proposed Budget:	\$10,000.00
Nov			
Dec			
Jan		Subs. and Probe Replacment	
Feb			
Mar			
Apr			
May	\$ 250.20		
June			
Total:	\$ 6,554.85		

#7124: Generator Annual Maint

July			
Aug		Last Years Budget: \$5,000	
Sept			
Oct		Proposed Budget:	\$5,000.00
Nov			
Dec			
Jan			
Feb			
Mar			
Apr			
May			
June			
Total:	\$ -		

#7125: Signs

July

Aug

Last Years Budget: \$1,500.00

Sept

Oct \$ 38.00

Proposed Budget: \$1,000.00

Nov

Dec

Jan

Feb

Mar

Apr \$ 470.00

May \$ 380.00

June

Total: \$ 888.00

#7126: Miscellaneous/ Incentives

July

Aug

Last Years Budget: \$1,500.0

Sept

Oct \$ 50.00

Proposed Budget: \$1,500.00

Nov

Dec \$ 100.00

Jan

Feb

Mar \$ 184.29

Apr

May \$ 449.56

June \$ 37.99

Total: \$ 821.84

#7127: Bldg Repair-All

July

Aug \$ 61.10

Last Years Budget: \$5,000.00

Sept \$ 656.83

Oct \$ 159.39

Proposed Budget: \$5,000.00

Nov

Dec \$ 356.96

Jan \$ 277.21

Well #4 Re-Skin

Feb \$ 88.00

Mar

Apr

May

June

Total: \$ 1,599.49

#7128: Sludge Removal

July	\$ 1,935.55
Aug	
Sept	
Oct	\$ 3,415.47
Nov	
Dec	
Jan	
Feb	
Mar	
Apr	\$ 7,595.00
May	\$ 2,000.00
June	
Total:	\$ 14,946.02

Last Years Budget: \$15,000

Proposed Budget: \$18,000.00

Expecting Price Increase and
Increased Frequency of Sludge Removal

#7129: Mitigating inflow/infiltration

July	
Aug	
Sept	
Oct	
Nov	\$ 8,517.55
Dec	
Jan	
Feb	
Mar	\$ 948.20
Apr	
May	
June	
Total:	\$ 9,465.75

Last Years Budget: \$10,000

Proposed Budget: \$10,000.00

#7130: Equipment Rentals

July	
Aug	
Sept	
Oct	
Nov	
Dec	
Jan	
Feb	
Mar	
Apr	
May	\$ 4,370.00
June	
Total:	\$ 4,370.00

Last Years Budget: \$5,000

Proposed Budget: \$5,000.00

#7131: Portable Testing Equipment

July	\$ 3,248.37		
Aug		Last Years Budget: \$4,000.0	
Sept			
Oct		Proposed Budget:	\$1,000.00
Nov			
Dec			
Jan			
Feb			
Mar			
Apr			
May			
June			
Total:	\$ 3,248.37		

#7301: Field Compensation

July	\$ 21,052.13		
Aug	\$ 24,051.70	Last Year: \$250,000.00	
Sept	\$ 20,943.04		
Oct	\$ 20,121.47	Proposed Budget:	\$ 250,000.00
Nov	\$ 32,783.29		
Dec	\$ 20,889.81		
Jan	\$ 23,924.69		
Feb	\$ 23,169.90		
Mar	\$ 20,886.53		
Apr	\$ 21,820.73		
May	\$ 21,200.00		
June	\$ 21,800.00		
Total:	\$ 272,643.29		

#7302: Field Compensation-Part Time

July	\$ 1,985.50		
Aug	\$ 2,128.00	Last Year: \$27,660.00	
Sept	\$ 2,209.67		
Oct	\$ 2,222.00	Proposed Budget:	\$ 36,000.00
Nov	\$ 3,178.20		
Dec	\$ 4,529.50		
Jan	\$ 2,087.69		
Feb	\$ 2,014.26		
Mar	\$ 2,213.30		
Apr	\$ 2,099.83		
May	\$ 2,184.00		
June	\$ 2,200.00		
Total:	\$ 29,051.95		

#7303: Employee meals lodging mileage

July
Aug
Sept
Oct
Nov
Dec
Jan
Feb
Mar
Apr
May
June

Last Year: \$300.00

Proposed Budget: \$300.00

Total: \$ -

#7305: Professional Schools

July
Aug
Sept
Oct
Nov
Dec
Jan
Feb
Mar
Apr
May
June

Last Years Budget: \$2800.00

Proposed Budget: \$2,800.00

Dec \$ 700.00
Jan \$ 111.00
Feb \$ 111.00
Mar \$ 113.75
Total: \$ 1,035.75

Renewals,Classes, and Testing
2-20 Hours Classes needed every 3yrs for 6 Guys

#7306: Permits

July
Aug
Sept
Oct
Nov
Dec
Jan
Feb
Mar
Apr
May
June

Last Years Budget: \$5,350.00

Proposed Budget: \$6,000.00

Oct \$ 1,250.00
Dec \$ 1,744.40
Jan \$ 2,170.75
Mar \$ 50.00
May \$ 815.00
Total: \$ 6,030.15

Expecting Increase in Permit Pricing

#7310: Clothing Allowance

July			
Aug	\$ 361.08	Last Years Budget:	\$3,000.00
Sept			
Oct			
Nov	\$ 633.00	Proposed Budget:	\$3,000.00
Dec			
Jan			
Feb	\$ 60.37		
Mar	\$ 357.20		
Apr			
May			
June			
Total:	\$ 1,411.65		

#7311: Maintenance Contingency

July			
Aug		Last Years Budget:	\$2,500.00
Sept			
Oct		Proposed Budget:	\$2,500.00
Nov			
Dec	\$ 1,597.06		
Jan	\$ 650.00		
Feb			
Mar			
Apr			
May			
June			
Total:	\$ 2,247.06		

FIELD TOTAL: \$717,300.00

#8201: Medicare/ Social Security

July	\$ 2,565.99
Aug	\$ 2,390.01
Sept	\$ 2,431.75
Oct	\$ 2,305.53
Nov	\$ 3,789.81
Dec	\$ 2,765.19
Jan	\$ 2,608.41
Feb	\$ 2,722.07
Mar	\$ 2,409.61
Apr	\$ 2,424.53
May	\$ 2,645.00
June	\$ 2,645.00

Total: \$ 31,702.90

Last Years Budget: \$33,420.00

Proposed Budget: \$33,420.00

#8202: Federal Unemployment

July	\$ 11.60
Aug	\$ 15.46
Sept	\$ 17.09
Oct	\$ 14.09
Nov	\$ 42.52
Dec	\$ 34.61
Jan	\$ 204.59
Feb	\$ 143.77
Mar	\$ 29.49
Apr	\$ 13.34
May	\$ 53.00
June	\$ 53.00

Total: \$ 632.56

Last Years Budget: \$1,000.00

Proposed Budget: \$1,000.00

8203: State Unemployment

= We do not have State Taxes

#8204: IRS Underpayments

Total: \$0.0

8205: Payroll Expenses

July	\$ 197.42
Aug	\$ 526.31
Sept	\$ 778.30
Oct	\$ 92.30
Nov	\$ 765.98
Dec	\$ 3,044.07
Jan	\$ 258.45
Feb	\$ 2,695.46
Mar	\$ 673.44
Apr	\$ 92.30
May	\$ 912.40
June	\$ 912.40

Total: \$ 10,948.83

Proposed Budget: \$12,000.00

#8301: General Insurance

July	\$ (670.00)
Aug	
Sept	
Oct	\$ 7,534.24
Nov	
Dec	
Jan	
Feb	
Mar	
Apr	
May	
June	
	\$ 6,864.24

Last Years Budget: \$

Proposed Budget: \$7,600.00

#8302: Errors and Omissions

July	
Aug	
Sept	
Oct	\$ 666.40
Nov	
Dec	
Jan	
Feb	
Mar	
Apr	
May	
June	
Total:	\$ 666.40

Last Years Budget: \$875.0

Proposed Budget: \$875.00

* 8301, 8302, and 8303 are the Districts Insurance Expense = \$15632.96

#8303: Workers Compensation

July	
Aug	
Sept	
Oct	\$ 7,124.60
Nov	
Dec	
Jan	
Feb	
Mar	\$ 2,926.00
Apr	\$ 1,617.00
May	
June	
Total:	\$ 11,667.60

Last Years Budget: \$8,000.00

Proposed Budget: \$12,000.00

#8310: Retirement Dist. Contrib.

July	\$ 324.00
Aug	\$ 324.00
Sept	\$ 324.00
Oct	\$ 324.00
Nov	\$ 324.00
Dec	\$ 324.00
Jan	\$ 324.00
Feb	\$ 324.00
Mar	\$ 324.00
Apr	\$ 324.00
May	\$ 324.00
June	\$ 324.00
Total:	\$ 3,876.03

Last Years Budget: \$12,500.00

Proposed Budget: \$10,000.00

#8315: Health Insurance

July	\$ (160.62)
Aug	\$ 18,251.82
Sept	\$ 6,304.19
Oct	\$ 4,705.09
Nov	\$ (1,214.97)
Dec	\$ 13,930.24
Jan	\$ 6,372.47
Feb	\$ 7,425.94
Mar	\$ 4,603.78
Apr	\$ 5,461.55
May	\$ 6,650.00
June	\$ 6,650.00
Total:	\$ 78,979.49

Last Years Budget: \$83,930.00

Proposed Budget: \$83,930.00

#8320: Directors Compensation

July	\$ 125.00
Aug	\$ 125.00
Sept	\$ 125.00
Oct	\$ 125.00
Nov	\$ 125.00
Dec	\$ 125.00
Jan	\$ 125.00
Feb	\$ 125.00
Mar	\$ 125.00
Apr	\$ 125.00
May	\$ 125.00
June	\$ 125.00
Total:	\$ 1,500.00

Last Years Budget: \$1,500.00

Proposed Budget: \$1,500.00

#8321: Directors Confrence

July

Aug

Last Years Budget: \$500.0

Sept

Oct

Proposed Budget: \$500.00

Nov

Dec \$ 200.00

Jan

Feb

Onjanow Seminar

Mar

Apr

May

June

Total: \$ 200.00

#8322: Directors Expense

July

Aug

Last Years Budget: \$900.00

Sept \$ 200.00

Oct

Proposed Budget: \$900.00

Nov \$ 675.00

Dec

Jan

Renewal and Bonds for Board Members

Feb

Mar

Apr

May

June

Total: \$ 875.00

#8800: Election Fees

July

Aug

Last Years Budget: \$3,000.0

Sept

Oct

Proposed Budget: \$9,000.00

Nov

Dec

Jan

Feb

Mar

Apr

May

Total: \$172,725.00

June

Total: \$ -

8305: Covid Sick Pay=\$2,460.00

Capital Expenses for July 2021 to June 2022

Sliplining:	\$ 75,000.00
Office Remodel:	\$ 60,000.00
Bulkhead @ WWTP	\$ 22,500.00
Large GST Coating (Interior)	\$ 62,000.00
CMMS Program	\$ 25,000.00
Pipe Bursting Harbour Row Dr	\$ 25,000.00
Median Signs For CRUD	\$ 5,000.00
Liftstation:	\$ 112,967.00
Drainage Project Support Trailer	\$7,000.00

\$ 394,467.00

Expenses	2020-2021	2021-2022
Office Expense	\$284,220.00	\$284,725.00
District Expense	\$153,225.00	\$172,725.00
Field Expense	\$738,810.00	\$717,300.00
Capital Expense	\$463,737.00	\$394,467.00
Total Expense	\$ 1,639,992.00	\$1,569,217.00

**Actuals Spent for 2020-2021 year
\$1,368,176.43**

2020-2021 BUDGET YEAR RESERVE	2021-2022 expected Revenue
\$857,951.00	\$1,577,737.26
We will be under Budget	2021-2022 expected Expense
\$271,815.00	\$1,569,217.00
	21-22 Total Funds w/20-21 Bgt Yr. Reserve
	\$2,435,688.00
	2021-2022 Ending Reserve
	\$866,471.00

2021 Budget

2020
2021

CAPE ROYALE UTILITY DISTRICT 2020-2021 BUDGET

FINAL
LARRY CLARK

#7101: Brush Site Roll-Offs

July	3480.38	
Aug	3924.59	Last Years Budget: \$22500.00
Sept	0	
Oct	156.49	Proposed Budget: \$23,500.00
Nov	1754.02	
Dec	4779.41	30 and 40 yrd at brush site
Jan	0	Projected \$1000.0 increase
Feb	1271.37	
Mar	1812.88	
Apr	1730.23	
May	0	
June	0	
Total:	18909.37	

#7102: Household Garbage

July	6844.49	
Aug	7587.79	Last Years Budget: \$50000
Sept	0	
Oct	6424.1	Proposed Budget: \$51,000.00
Nov	3500.49	
Dec	7000.98	42594.*3745+3745=50084.0
Jan	0	
Feb	3745.49	
Mar	3745.49	went from 16 to 17 Standard Dupmsters
Apr	3745.49	and added 30yrd roll-off for \$375.0
May	0	
June	0	
Total:	42594.32	

#7103: Parts and Repairs

July	122.13	
Aug	3522.46	Last Years Budget: \$65000.0
Sept	3102.83	
Oct	6129.96	Proposed Budget: \$65,000.00
Nov	6982.36	
Dec	3066.84	
Jan	1443.64	
Feb	889.54	
Mar	7133.8	
Apr	17900.4	<Fuel Tanks
May	2107.25	
June	0	
Total:	52401.21	

#7104: Drainage / Culverts

July	415		
Aug	0	Last Years Budget:	\$20000.00
Sept	0		
Oct	1100	Proposed Budget:	\$20,000.00
Nov	2500		
Dec	0		
Jan	0		
Feb	0		
Mar	0		
Apr	0		
May	0		
June	0		
Total:	4015		

#7105: Mobile Equipment - repair and implements and mainenance

July	52.08		
Aug	278.8	Last Years Budget:	\$15000.00
Sept	12259.85		
Oct	1989.21	Proposed Budget:	\$15,000.00
Nov	186.86		
Dec		* removed Asco we have a much cheaper mobile mechanic	
Jan	8562.28	will be purchasing a grapple for JCB \$7500-\$8000	
Feb	69.5		
Mar	10.8		
Apr			
May			
June			
Total:	23409.38		

#7106: Fuel

July	630.17		
Aug	2147.57	Last Years Budget:	\$9200.00
Sept			
Oct	691.48	Proposed Budget:	\$10,500.00
Nov	1642.29		
Dec	713.77	5 Field Trucks and the On-Duty Truck per week	
Jan		\$8,120 actual allowing for 33% Increase	
Feb	903.56		
Mar	855.49		
Apr	785.23		
May	2030	<invoice for filling tanks	
June			
Total:	10424		

#7107: Electricity- Water

July	2084.81
Aug	3731.35
Sept	0
Oct	1987.1
Nov	1466.19
Dec	1609.21
Jan	0
Feb	848.52
Mar	931.67
Apr	1083.08
May	0
June	0
Total:	13741.93

Last Years Budget: \$23000.00

Proposed Budget: \$21,500.00

allowance for larger pump and boosters at well #4

#7108: Electricity- Sewer

July	1986.94
Aug	3462.29
Sept	0
Oct	502.43
Nov	1321.81
Dec	3075.22
Jan	0
Feb	1842.25
Mar	1818.05
Apr	1814.73
May	0
June	0
Total:	15823.72

Last Years Budget: \$27000.00

Proposed Budget: \$25,000.00

allowance for blowers being used in case of emergency situation

#7109: Chlorine Chemicals

July	1104.56
Aug	715.92
Sept	67.5
Oct	1268.2
Nov	450.96
Dec	865.92
Jan	0
Feb	231.82
Mar	589.78
Apr	947.14
May	0
June	0
Total:	6241.8

Last Years Budget: \$7200.00

Proposed Budget: \$7,500.00

* Expecting increased chemical cost

#7110: Chemicals Polyphosphates

July	4497.52
Aug	1742.5
Sept	1966.25
Oct	583.75
Nov	0
Dec	843.75
Jan	617.5
Feb	0
Mar	1067.5
Apr	0
May	1067.5
June	0
Total:	12386.27

Last Years Budget: \$15000.00

Proposed Budget: \$15,000.00

* will be adding orthophosphates to new well

#7111: Other Chemicals

July	
Aug	
Sept	
Oct	
Nov	
Dec	
Jan	290.51
Feb	
Mar	
Apr	
May	
June	
Total:	290.51

Last Years Budget: \$1200.00

Proposed Budget: \$1,200.00

sodium hypochlorite, calcium hypochlorite, herbicide

#7112: Contract Mowing

July	550
Aug	550
Sept	550
Oct	550
Nov	550
Dec	550
Jan	550
Feb	550
Mar	550
Apr	550
May	550
June	550
Total:	6600

Last Years Budget: \$

Proposed Budget: \$6,600.00

#7113: Pump and Motor Maintenance

July	25320.26	
Aug	905	Last Budget: \$40000.00
Sept	21320.27	
Oct	29507.99	Spent this Year: \$77,732.49
Nov		
Dec	101.97	Extended Actuals: 37,732.49
Jan		
Feb		Proposed Budget: \$60,000.00
Mar	577	
Apr		
May		This line item is consistently under budgeted
June		any overage will be used to rebuild, replace, or store spares for aging pumps
Total:	77732.49	

#7114: Brush site

July	2450	
Aug	39.45	Last Years Budget: \$1000.0
Sept		
Oct	106.47	Proposed Budget: \$5,000.00
Nov		
Dec	1500	
Jan		* over budget due to new camera system
Feb		**adding porta potty, driveway maint.
Mar		and allowance for camera repair or replacment
Apr		
May		
June		
Total:	4095.92	

#7115: Brush Hauling

July	1147	
Aug	120	Last Years Budget: \$2000
Sept		
Oct		Proposed Budget: \$2,400.00
Nov		
Dec	1427	Doug Eldridge no longer works for us
Jan		**overage was caused by Doug Eldridge
Feb	400	
Mar		*allows for 60 brush hauls
Apr	400	
May		
June		
Total:	3494	

#7116: Lab Test

July	1512.39
Aug	878.2
Sept	103.85
Oct	894.36
Nov	1420.77
Dec	732.39
Jan	630.4
Feb	409.8
Mar	1584.8
Apr	322.59
May	849
June	849
Total:	10187.55

Last Years Budget: \$8500.0

Proposed Budget: \$11,000.00

*Overage due to Gross Alpha Testing
Frequency and price increase expected

#7117: Cell Phones

July	173.74
Aug	0
Sept	175.07
Oct	584.41
Nov	0
Dec	444.01
Jan	220.59
Feb	220.57
Mar	220.57
Apr	220.11
May	0
June	0
Total:	2259.07

Last Years Budget: 1600.00

Proposed Budget: \$2,800

Added an on call Phone
Upgraded phones to be compatible with SCADA

**Last years budget should have been
\$2100 according to previous plan

Allowance added for replacement of lost or damaged phone

#7118: Field - Drug Testing

July	90
Aug	80
Sept	100
Oct	
Nov	
Dec	
Jan	
Feb	
Mar	
Apr	
May	
June	
Total:	270

Last Years Budget: \$200.00

Proposed Budget: \$200.00

#7119: Contract Meter Read

July	750		
Aug	750	Last Years Budget:	\$9000
Sept	750		
Oct	750	Proposed Budget:	\$9,000.00
Nov	750		
Dec	750		
Jan	750		
Feb	750		
Mar	750		
Apr	750		
May	750		
June	750		
Total:	9000		

#7120: Hydrant and Manholes-(Matt)

July			
Aug		Last Years Budget:	750.0
Sept			
Oct			
Nov		Proposed Budget:	\$15,000.00
Dec			
Jan			
Feb			
Mar			
Apr			
May			
June			
Total:	0		

#7121:Fencing

July			
Aug		Last Years Budget:	\$1000.0
Sept			
Oct		Proposed Budget:	\$1,000.00
Nov			
Dec			
Jan			
Feb			
Mar			
Apr			
May			
June			
Total:	0		

#7122: Valves- Maint., Inspect, PRV

July	0		
Aug	0	Last Years Budget:	\$11,400.00
Sept	0		
Oct	0	Proposed Budget:	\$12,000.00
Nov	0		
Dec	2900		
Jan	0		
Feb	2135.81		
Mar	1000		
Apr	0		
May	0		
June	0		
Total:	6035.81		

#7123: Scada- Install & Subscriptions

July			
Aug		Last Years Budget:	\$7000
Sept			
Oct		Proposed Budget:	\$20,000.00
Nov			
Dec		adding SCADA to water plants 1 and 2(\$12,400.00)	
Jan		\$6,600.00 Annual Subs.	
Feb			
Mar			
Apr			
May			
June			
Total:	0		

#7124: Generator Annual Maitn

July			
Aug		Last Years Budget:	\$5000
Sept			
Oct		Proposed Budget:	\$5,000.00
Nov			
Dec			
Jan			
Feb			
Mar			
Apr			
May			
June			
Total:	0		

#7125: Signs

July			
Aug			Last Years Budget: \$1500.00
Sept			
Oct			Proposed Budget: \$1,500.00
Nov			
Dec			
Jan			
Feb			
Mar	914.9		
Apr			
May			
June			
Total:	914.9		

#7126: Miscellaneous/ Incentives

July			
Aug			Last Years Budget: \$200.0
Sept			
Oct			Proposed Budget: \$1,500.00
Nov			
Dec			
Jan			
Feb			
Mar			
Apr			
May			
June			
Total:	0		

#7127: Bldg Repair-All

July			
Aug			Last Years Budget: \$10000.00
Sept			
Oct			Proposed Budget: \$5,000.00
Nov			
Dec			
Jan			
Feb			
Mar	4700		
Apr			
May			
June			
Total:	4700		

#7128: Sludge Removal

July		
Aug		Last Years Budget: \$8800
Sept		
Oct		Proposed Budget: \$15,000.00
Nov		
Dec	7590.86	Extended Budget: \$2215.20
Jan		
Feb		Cleaning lift stations on maintenance schedule
Mar		
Apr	3424.34	
May		
June		
Total:	11015.2	

#7129: Mitigating inflow/infiltration

July		
Aug		Last Years Budget: \$20000
Sept		
Oct		Proposed Budget: \$10,000.00
Nov		
Dec		
Jan		
Feb		
Mar		
Apr		
May		
June		
Total:	0	

#7130: Equipment Rentals

July		
Aug		Last Years Budget: \$10000
Sept		
Oct		Proposed Budget: \$5,000.00
Nov		
Dec		Over budget due to Mini Ex. Purchase
Jan	\$38,900	However need for Equipment rental substantially decreased
Feb	\$6,138.00	
Mar	\$4,000.00	
Apr		
May		
June		
Total:	49038	

#7131: Portable Testing Equipment

July			
Aug		Last Years Budget: \$1000.0	
Sept	3207.82		
Oct		Proposed Budget:	\$4,000.00
Nov			
Dec		* Purchasing hach hq40d D.O. and Ph Meter	
Jan			
Feb			
Mar			
Apr			
May			
June			
Total:	3207.82		

#7303: Employee meals lodging mileage

July			
Aug		Last Year: \$300.00	
Sept			
Oct		Proposed Budget:	\$300
Nov			
Dec			
Jan			
Feb			
Mar			
Apr			
May			
June			
Total:	\$0.00		

#7305: Professional Schools

July			
Aug			
Sept		Last Years Budget: \$750.0	
Oct			
Nov		Proposed Budget: \$ 2,800.00	
Dec		with renewals and classes	
Jan		6 guys two 20 hour classes each every 3 years	
Feb		Canceling Green Forest	
Mar			
Apr			
May			
June			
Total:	0		

#7306: Permits

July			
Aug		Last Years Budget:	\$3400.00
Sept			
Oct	1250	Proposed Budget:	\$5,350.00
Nov	1744.4		
Dec			
Jan	2257	Increase in permit pricing	
Feb			
Mar			
Apr	50		
May			
June			
Total:	5301.4		

#7310: Clothing Allowance

July	494.37		
Aug	332.04	Last Years Budget:	\$4,400.00
Sept	320.52		
Oct	330	est. cost 5 employees	
Nov	417	\$17.0 per Wk. = 85.0	
Dec	336.57		
Jan	401.98	Boot Allowance : \$1000.00	
Feb	333.64	was: \$400.00	
Mar	231.36	Buying Uniforms	
Apr	133.35		
May	330	Proposed Budget:	\$3,000.00
June	330		
Total:	3316.61		

#7311: Maintenance Contingency

July			
Aug		Last Years Budget:	\$2,000.00
Sept			
Oct		Proposed Budget:	\$2,500.00
Nov			
Dec		*Blending Project	
Jan		extended Budget: \$1188.53	
Feb	3072.53		
Mar	116		
Apr			
May			
June			
Total:	3188.53		

#6101: Telephone

July	759.38
Aug	764.67
Sept	745.44
Oct	743.35
Nov	745.97
Dec	741.53
Jan	652.83
Feb	660.88
Mar	597.13
Apr	652.59
May	710
June	710
Total:	8483.77

Last Years Budget: \$9100.0

Proposed Budget: \$9,100.00

#6102: Electric Other

July	357.83
Aug	379.28
Sept	569.09
Oct	439.01
Nov	370.83
Dec	338.86
Jan	193.36
Feb	286.95
Mar	325.31
Apr	289.63
May	360
June	360
Total:	4270.15

Last Years Budget: \$0.0

Proposed Budget: \$4,300.00

#6103: Security System

July	43.53
Aug	0
Sept	43.53
Oct	48.53
Nov	0
Dec	46.54
Jan	134.62
Feb	0
Mar	88.08
Apr	0
May	0
June	0
Total:	404.83

Last Years Budget: \$550.0

Proposed Budget: \$550.00

#6104: Housekeeping & Pest Control

July	130	
Aug	450	Last Years Budget: \$7500.00
Sept	200	
Oct	200	Proposed Budget: \$2,850.00
Nov	250	
Dec	450	
Jan	225.74	Miriam Henson cleaning lady 200.0 a month
Feb	200	200*12= 2400.0
Mar	200	Pest Control =450.00
Apr	200	
May	200	
June	200	
Total:	2905.74	

#6305: meals mileage

July	201.25	
Aug	189.32	Last Years Budget: \$2000.00
Sept	12	
Oct	89	Proposed Budget: \$2,000.00
Nov	90.63	
Dec	134.13	
Jan	16.5	
Feb	87	Bank, Classes and Travel
Mar	0	
Apr	0	
May	0	
June	0	
Total:	819.83	

#6313: Assoc and Dues

July		
Aug		Last Years Budget: \$1850.0
Sept	135	
Oct	114.14	Proposed Budget: \$2,850.00
Nov		
Dec	115	TAAO , Notary , Bond, TWUA, Amazon
Jan		
Feb		
Mar		
Apr		
May		
June		
Total:	364.14	

#6400: CAD Assesment Fee

July		
Aug	9403.52	Last Years Budget: \$38120.0
Sept		
Oct		Proposed Budget: \$38,120.00
Nov		
Dec	8154.2	
Jan		
Feb		
Mar	8154.2	
Apr		
May		
June	8154.2	
Total:	33866.12	

#6501: Attorney Fees- SMLB

July	480.25	
Aug	252.25	Last Years Budget: \$6000.0
Sept	675	
Oct	657	Proposed Budget: \$8,000.00
Nov	1151.75	
Dec	521.75	Extended Budget: \$1640.25
Jan	577.5	
Feb	2235.25	* Had and will have more questions
Mar	474.5	due to office personnel having new duties
Apr	615	
May		
June		
Total:	7640.25	

#6503: Audit Fees

July		
Aug		Last Years Budget: \$7500.0
Sept	7200	
Oct		Proposed Budget: \$8,500.00
Nov	1889.2	
Dec		Extended Budget: \$3484.20
Jan		
Feb		Quick book setup and assistance
Mar		next year assistance new line item
Apr	1895	
May		
June		
Total:	10984.2	

#6504: Engineer Fees-Harkness

July	492.5	
Aug		Last Years Budget: \$0.0
Sept		
Oct		Proposed Budget: \$1,000.00
Nov		
Dec		
Jan		
Feb		
Mar		
Apr		
May		
June		
Total:	492.5	

#6900: Office Supplies

July	229.52	
Aug	1336.3	Last Years Budget: \$3500.0
Sept	276.61	
Oct	256.8	Proposed Budget: \$4,000.00
Nov	248.78	
Dec	429.15	Extended Budget: \$409.91
Jan		
Feb	328.27	Wrong Checks ordered and used no refund available
Mar	732.52	
Apr	71.96	
May		
June		
Total:	3909.91	

#6901: Professional Schools

July	190	
Aug		Last Years Budget: \$900.0
Sept		
Oct	215	Proposed Budget: \$1,900.00
Nov		
Dec	340	Elaines two classes \$1290.0w/hotel
Jan		Need two classes for Heather one is \$600.0
Feb		
Mar		
Apr		
May		
June		
Total:	745	

#6902: Office Misc.

July	35.62	from tim for rutha		
Aug			Last Years Budget:	\$600
Sept	200.93	refund from ach		
Oct			Proposed Budget:	\$600.00
Nov				
Dec				
Jan				
Feb				
Mar				
Apr				
May				
June				
Total:	236.55			

#6906: Copier Lease

July	292			
Aug	292		Last Years Budget:	\$3500
Sept	292			
Oct	292		Proposed Budget:	\$3,500.00
Nov	292			
Dec	292			
Jan	292			
Feb	292			
Mar	292			
Apr	292			
May	292			
June	292			
Total:	3504			

#6909: Postage

July	658.84			
Aug	557.99		Last Years Budget:	\$7000.00
Sept	917.99			
Oct	367.99		Proposed Budget:	\$7,000.00
Nov				
Dec	435.98		Actual:	\$4092.92
Jan	617.99			
Feb	517.99			
Mar				
Apr	18.15			
May	512			
June	512			
Total:	5116.92			

#6903: Computer Software

July	38.99	
Aug	3926 C.T.	Last Years Budget: \$6500.0
Sept	19.31	
Oct	38.61	Proposed Budget: \$7,500.00
Nov		
Dec	293.61	Extended Budget: \$2888.92
Jan	280.74	Adding cloud backup system
Feb		\$255 is Quarterly
Mar	276.45	\$4601 is GDS
Apr	4601	
May		
June		
Total:	9474.71	

#6904: Computer Hardware

July		
Aug		Last Years Budget: \$650
Sept	706.66	
Oct		Proposed Budget: \$650.00
Nov		
Dec	977.43	Three computers replaced due to malfunction
Jan		Purchased color printer / scanners
Feb		
Mar		
Apr		
May		
June		
Total:	1684.09	

#6905: Computer pro service

July		
Aug		Last Years Budget: \$3500
Sept	448.34	
Oct		Proposed Budget: \$6,000.00
Nov		
Dec	156.96	Third party quickbooks setup
Jan		and guidance on this years W-2s
Feb		
Mar		\$3800.0 for Quickbooks guidance last year
Apr		
May		
June		
Total:	605.3	

#6911: Bad Debts

July

Aug

Last Years Budget: \$800.0

Sept

Oct

582.16

Proposed Budget:

\$800.00

Nov

Dec

Jan

*Tax Write Offs

Feb

Mar

Apr

May

June

Total: 582.16

#8201: Medicare/ Social Security

July	2613	
Aug	2613	Last Years Budget: \$29240.0
Sept	2613	
Oct	2613	Proposed Budget: \$33,420.00
Nov	2613	
Dec	2613	
Jan	2613	* Had more Employees then Budgeted for
Feb	2613	
Mar	2613	
Apr	2613	
May	2613	
June	2613	
Total:	31356	

#8202: Federal Unemployment

July	81	
Aug	81	Last Years Budget: \$500.00
Sept	81	
Oct	81	Proposed Budget: \$1,000.00
Nov	81	
Dec	81	
Jan	81	* Had more Employees then Budgeted for
Feb	81	
Mar	81	
Apr	81	
May	81	
June	81	
Total:	972	

#8204: IRS Underpayments Total: \$6555.60

*****these are from October to January they will need to be
Broken into Fed withholding and Social and Medicare**

8203: State Unemployment = We Don't Have State Taxes

8205:Salary Vacation *Donell will assist me in switching this**

#8301: General Insurance

July			
Aug		Last Years Budget: \$	
Sept			
Oct	7007	Proposed Budget:	\$7,600.00
Nov			
Dec			
Jan			
Feb			
Mar	1893	Refund Coming	
Apr	502.74	Added Bruces Truck	
May			
June		w/refund total: \$7509.74	
Total:	9402.74		

#8302: Errors and Ommissions

July			
Aug		Last Years Budget: \$875.0	
Sept			
Oct	629.16	Proposed Budget:	\$875.00
Nov			
Dec		* part of general insurance	
Jan			
Feb			
Mar			
Apr			
May			
June			
Total:	629.16		

#8303: Workers Compensation

July			
Aug		Last Years Budget: \$7500.00	
Sept			
Oct	7996.8	Proposed Budget:	\$8,000.00
Nov			
Dec		* part of general insurance	
Jan			
Feb			
Mar			
Apr			
May			
June			
Total:	7996.8		

* 8301, 8302, and 8303 are the Districts Insurance Expense = \$15632.96

#8310: Retirement Dist cont

July	380
Aug	380
Sept	380
Oct	380
Nov	380
Dec	380
Jan	380
Feb	380
Mar	380
Apr	380
May	380
June	380
Total:	4560

Last Years Budget: \$10000.0

Proposed Budget: \$12,500.00

If all employees Partake

#8315: Health Insurance

July	6308.68
Aug	12365.08
Sept	
Oct	18386.76
Nov	9618.02
Dec	5376.32
Jan	12521.81
Feb	9172.05
Mar	9672.05
Apr	9172.05
May	9175
June	9175
Total:	110942.8

Last Years Budget: \$84,075.00

Proposed Budget: \$83,930.00

We extended budget due to increase in prices and employees

New Plan
b4 employee= \$97,732.08
d/v= \$100.00
distr. Pays= \$80,729.52

#8320: Directors compensation

July	125
Aug	125
Sept	125
Oct	125
Nov	125
Dec	125
Jan	125
Feb	125
Mar	125
Apr	125
May	125
June	125
Total:	1500

Last Years Budget: \$1750.0

Proposed Budget: \$1,500.00

#8321: Directors Confrence

July		
Aug	165	Last Years Budget: \$1000.0
Sept		
Oct		Proposed Budget: \$500.00
Nov		
Dec		
Jan		
Feb		*Onjanow Seminar
Mar		
Apr		
May		
June		
Total:	165	

#8322: Directors Expense

July		
Aug		Last Years Budget: \$550.0
Sept	200	
Oct		Proposed Budget: \$900.00
Nov	675	
Dec	528.38 <dinner	
Jan		Renewal and Bonds for Board Members
Feb		
Mar		
Apr		
May		
June		
Total:	1403.38	

#8800: Election Fees

July		
Aug		Last Years Budget: \$3000.0
Sept		
Oct		Proposed Budget: \$3,000.00
Nov		
Dec		
Jan		
Feb		
Mar		
Apr		
May		
June		
Total:	0	

Capital Expenses for July 2020 to June 2021

Sliplining:	\$ 75,000.00	WANT	
Office Remodel:	\$ 112,670.00	WANT	
Coatings:	\$ 92,600.00	NEED	
Chlorine Building:	\$ 12,000.00	NEED	
SCADA WTP 1 and 2:	\$ 15,000.00	NEED	
Pipe Support Project:	\$ 25,000.00	NEED	
UTV (inspector):		NEED	Can purchase for use on 7/1
Well Plugging 1&2:	\$ 18,500.00	NEED	
Liftstation:	\$ 112,967.00	NEED	

\$ 463,737.00

Expenses		
Office Expense	\$ 443,240.00	\$ 283,450.00
District Expense		\$ 169,295.00
Field Expense	\$ 611,860.00	\$ 735,260.00
Capital Expense	\$ 1,370,000.00	\$ 463,737.00
Total Expense	\$ 2,425,100.00	\$ 1,651,742.00

**Actuals Spent for 2019-2020 year
\$2,230,786.00**

2019-2020 Budget Year Reserve	2020-2021 expected Revenue
\$ 820,858.00	\$ 1,546,869.00
We will be under Budget	2020-2021 expected Expense
\$ 194,314.00	\$ 1,651,742.00
	20-21 Total Funds w/19-20 Bgt Yr. Reserve
	\$ 2,367,727.00
	2020-2021 Ending Reserve
	\$ 715,985.00

2022 Audit

ANNUAL FINANCIAL REPORT

of the

**Cape Royale
Utility District**

**For the Year Ended
June 30, 2022**

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Cape Royale
Utility District
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INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of the
Cape Royale Utility District:

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities and the major fund of the Cape Royale Utility District (the "District") as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements present fairly, in all material respects, the respective financial position of the governmental activities and the major fund of the Cape Royale Utility District as of June 30, 2022, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Cape Royale Utility District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

The District's management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's

ability to continue as a going concern for one year after the date that the financial statements are issued.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and general fund budgetary comparison information be presented to supplement the basic financial statements. Such information is the responsibility of

management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise Cape Royale Utility District's basic financial statements. The accompanying Texas Supplementary Information is presented for purposes of additional analysis and is not a required part of the basic financial statements.

The Texas Supplementary Information has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it.



BrooksWatson & Co., PLLC
Certified Public Accountants
Houston, Texas
November 11, 2022

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MANAGEMENT'S DISCUSSION AND ANALYSIS

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Cape Royale Utility District

MANAGEMENT'S DISCUSSION AND ANALYSIS

For the Year Ended June 30, 2022

As management of the Cape Royale Utility District (the "District"), we offer readers of the District's financial statements this narrative overview and analysis of the financial activities of the District for the fiscal year ended June 30, 2022.

FINANCIAL HIGHLIGHTS

- The assets of the District exceeded its liabilities (net position) at June 30, 2022 by \$4,359,266.
- The District's total net position increased by \$409,508. Unrestricted net position of \$1,196,160 makes up 27% of total net position.
- The District's governmental fund reported an ending fund balance of \$1,125,662 at June 30, 2022, and an increase of \$177,113 from the prior fiscal year. The general fund is the District's only governmental fund.
- At the end of the fiscal year, unassigned fund balance for the general fund was \$1,125,662 or 73% of total general fund expenditures.

OVERVIEW OF THE FINANCIAL STATEMENTS

The discussion and analysis provided here are intended to serve as an introduction to the District's basic financial statements. The District's basic financial statements consist of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) the notes to financial statements. This report also includes supplementary information intended to furnish additional detail to support the basic financial statements themselves.

Government-wide Financial Statements

The *government-wide financial statements* are designed to provide readers with a broad overview of the District's finances, in a manner similar to a private-sector business.

The *statement of net position* presents financial information on all of the District's assets and liabilities with the difference reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the District is improving or deteriorating.

The *statement of activities* presents information showing how the District's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, *regardless of the timing of related cash flows*.

Cape Royale Utility District

MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)

For the Year Ended June 30, 2022

Thus, revenues and expenses are reported for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes).

Both of the government-wide financial statements distinguish functions of the District that are principally supported by taxes and utility service revenues from other functions that are intended to recover all or a significant portion of their costs through user fees and charges. The governmental activities of the District include general professional fees, garbage removal expenses, repairs and maintenance expenses, and operations and administrative expenses.

Fund Financial Statements

A *fund* is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The District, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The District's general fund is considered to be a governmental fund.

Governmental Funds

Governmental funds are used to account for essentially the same functions reported as *governmental activities* in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on *near-term inflows and outflows of spendable resources*, as well as on *balances of spendable resources* available at the end of the fiscal year. Such information may be useful in assessing a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for *governmental funds* with similar information presented for *governmental activities* in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between the *governmental funds* and *governmental activities*.

The District maintains one individual governmental fund. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the general fund, which is considered to be a major fund.

Cape Royale Utility District

MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)

For the Year Ended June 30, 2022

The District adopts an annual appropriated budget for its general fund. A budgetary comparison statement has been provided to demonstrate compliance with the general fund budget.

Traditional users of government financial statements will find the fund financial statement presentation more familiar. The fund financial statements provide more information about the District's most significant funds, not the District as a whole.

Notes to Financial Statements

The notes provide additional information that is necessary to acquire a full understanding of the data provided in the government-wide and fund financial statements.

Other Information

In addition to basic financial statements and accompanying notes, this report also presents certain required supplementary information. A budgetary comparison schedule for the general fund has been included to comply with GASB Statement No. 34. Additionally, Texas Supplementary Information (TSI) has been included to comply with state reporting requirements.

Government-wide Overall Financial Analysis

As noted earlier, net position over time, may serve as a useful indicator of a government's financial position. In the case of the District, assets exceeded liabilities by \$4,359,266 at the close of the most recent fiscal year.

An important portion of the District's net position, is \$3,163,106, which reflects its investments in capital assets (e.g., land, water, sanitary sewer, and garbage system, equipment, etc.), less any debt used to acquire those assets that is still outstanding. The District uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending.

Cape Royale Utility District

MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)

For the Year Ended June 30, 2022

Statement of Net Position:

The following table reflects the condensed Statement of Net Position:

	Governmental Activities		
	2022	2021	Variance
Current and other assets	\$ 1,302,060	\$ 1,039,029	\$ 263,031
Capital assets, net	3,212,156	3,000,299	211,857
Total Assets	4,514,216	4,039,328	474,888
Current liabilities	154,950	89,570	65,380
Total Liabilities	154,950	89,570	65,380
Net position:			
Net investment in capital assets	3,163,106	3,000,299	162,807
Unrestricted	1,196,160	949,459	246,701
Total Net Position	\$ 4,359,266	\$ 3,949,758	\$ 409,508

The District's net position increased \$409,508 to \$4,359,266. The District's net investment in capital assets increased \$162,807 when compared to the prior year due to new infrastructure system investments during the current year. Current assets increased by \$263,031 primarily due to greater cash on hand, resulting from operating surpluses during the year. Current liabilities increased by \$65,380 primarily due to outstanding payables for capital asset investments as of the end of the current year.

Cape Royale Utility District

MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)

For the Year Ended June 30, 2022

Statement of Activities:

The following table provides a summary of the District's changes in net position for the years ended June 30:

	Governmental Activities		
	2022	2021	Variance
Revenues			
Property taxes	\$ 1,021,421	\$ 917,624	\$ 103,797
Utility service revenues	716,966	654,642	62,324
Other revenues	1,972	894	1,078
Total Revenues	1,740,359	1,573,160	167,199
Expenses			
Professional fees	56,032	51,140	4,892
Garbage removal	74,400	75,007	(607)
Repairs and maintenance	209,867	308,859	(98,992)
Operations and administration	810,288	792,377	17,911
Depreciation	180,264	160,876	19,388
Total Expenses	1,330,851	1,388,259	(57,408)
Change in Net Position	409,508	184,901	224,607
Beginning Net Position	3,949,758	3,764,857	184,901
Ending Net Position	\$ 4,359,266	\$ 3,949,758	\$ 409,508

Property tax revenue increased by \$103,797 due to an increase in appraised property tax values.

Total expenses decreased by \$57,408. Repairs and maintenance decreased \$98,992 due to a decrease in repairs in the current year.

Financial Analysis of Governmental Funds

As noted earlier, the District uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Cape Royale Utility District

MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)

For the Year Ended June 30, 2022

Governmental Funds

The focus of the District's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the District's financing requirements. In particular, unassigned fund balance may serve as a useful measure of the District's net resources available for discretionary use as they represent the portion of fund balance which has not yet been limited to use for a particular purpose by either an external party, the District itself, or a group or individual that has been delegated authority to assign resources for use for particular purposes by the District's governing body.

General fund balance increased by \$177,113 primarily due to greater than anticipated revenues and less than expected expenses over the course of the year.

General Fund Budgetary Highlights

- Actual general fund revenues were over final budgeted revenues by \$136,741.
- Total general fund expenditures budgeted were greater than actual expenditures by \$31,852.

Capital Assets

At the end of the year, the District had invested \$3,212,156 in a variety of capital assets and infrastructure, net of depreciation. Depreciation is included with the governmental capital assets as required by GASB Statement No. 34.

Major capital asset events during the current year include the following:

- Office remodeling for \$52,200.
- Additional restroom for \$13,950.
- Purchase of new equipment and vehicles totaling \$97,106.
- Lift station rehab improvements for \$97,250.
- Ground storage tank recoating for \$62,000.
- Water line replacement for \$24,315
- Wastewater treatment plant lab addition totaling \$22,500.

More detailed information about the District's capital assets is presented in the notes to the financial statements.

Cape Royale Utility District

MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)

For the Year Ended June 30, 2022

Economic Factors and Next Year's Budget

The District is located in Coldspring, Texas. The District remains financially viable allowing it to continue providing quality services to its residents.

Requests for Information

This financial report is designed to provide a general overview of the District's finances for all those with an interest in the District's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be directed to Cape Royale Utility District, 1330 Cape Royale Dr., Coldspring, Texas 77331, telephone (936) 653-4861.

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FINANCIAL STATEMENTS

Cape Royale Utility District

STATEMENT OF NET POSITION AND GOVERNMENTAL FUNDS BALANCE SHEET

June 30, 2022

	General
Assets	
Cash	\$ 1,170,664
Receivables, net	131,310
Other assets	86
Land	-
Capital assets (net of accumulated depreciation)	-
Total Assets	\$ 1,302,060
Liabilities	
Accounts payable and accrued liabilities	\$ 73,265
Customer deposits	58,077
Compensated absences	-
Total Liabilities	131,342
Deferred Inflows of Resources	
Unavailable revenue - property taxes	45,056
Fund balances/Net position	
Fund Balances:	
Unassigned	1,125,662
Total Fund Balances	1,125,662
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 1,302,060
Net Position:	
Net investment in capital assets	
Unrestricted	
Total Net Position	

See Notes to Financial Statements.

<u>Adjustments</u>	<u>Statement of Net Position</u>
\$ -	\$ 1,170,664
-	131,310
-	86
102,980	102,980
<u>3,109,176</u>	<u>3,109,176</u>
<u>\$ 3,212,156</u>	<u>\$ 4,514,216</u>
\$ -	\$ 73,265
-	58,077
<u>23,608</u>	<u>23,608</u>
<u>23,608</u>	<u>154,950</u>
<u>(45,056)</u>	<u>-</u>
<u>(1,125,662)</u>	<u>-</u>
<u>(1,125,662)</u>	<u>-</u>
3,163,106	3,163,106
1,196,160	1,196,160
<u>\$ 4,359,266</u>	<u>\$ 4,359,266</u>

Cape Royale Utility District

STATEMENT OF ACTIVITIES AND GOVERNMENTAL FUND REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

For the Year Ended June 30, 2022

		General
Revenues		
Charges for utility services	\$	701,066
Property taxes		995,540
Tap and inspection fees		15,900
Investment income		1,972
	Total Revenues	1,714,478
Expenditures/Expenses		
Service Operations:		
Professional fees		56,032
Garbage removal		74,400
Repairs and maintenance		157,356
Operations and administration		804,945
Depreciation		-
Capital Outlay		444,632
	Total Expenditures/Expenses	1,537,365
	Excess (Deficiency) of Revenues Over (Under) Expenditures	177,113
Net Change in Fund Balances/ Net Position		177,113
Beginning Fund Balances/ Net Position		948,549
	Ending Fund Balances/ Net Position	\$ 1,125,662

See Notes to Financial Statements.

<u>Adjustments</u>	<u>Statement of Activities</u>
\$ -	\$ 701,066
25,881	1,021,421
-	15,900
-	1,972
25,881	1,740,359
-	56,032
-	74,400
-	157,356
5,343	810,288
180,264	180,264
(392,121)	52,511
(206,514)	1,330,851
232,395	409,508
232,395	409,508
3,001,209	3,949,758
3,001,209	3,949,758
\$ 3,233,604	\$ 4,359,266

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Cape Royale Utility District

NOTES TO THE FINANCIAL STATEMENTS For the Year Ended June 30, 2022

NOTE 1 – CREATION OF DISTRICT

Cape Royale Utility District (the “District”) was created by an order of Texas Water Commission, predecessor to the Texas Commission on Environmental Quality, adopted on December 20, 1976 and confirmed at an election held on January 15, 1977. The Board of Directors held its first meeting December 28, 1976, and the first bonds were sold on November 22, 1977. The District was created to provide water and sewer services to property owners within the boundaries of the District, and operates under the provisions of Chapter 54 of the Texas Water Code.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accompanying financial statements and accounting policies of the District are prepared in conformity with generally accepted accounting principles for local governmental units as prescribed by the Governmental Accounting Standards Board, which is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The District’s significant accounting policies are described below.

A. Reporting Entity

The District has adopted Governmental Accounting Standards Board Statement No. 61, *The Financial Reporting Entity*. In accordance with this statement, a financial reporting entity consists of the primary government, organizations for which the primary government is financially accountable, and other organizations for which the primary government is not accountable, but for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity’s financial statements to be misleading or incomplete.

The District is a political subdivision of the State of Texas governed by an elected five-member board. As required by generally accepted accounting principles, these financial statements present the activities of the District, which is considered to be the primary government as well as the reporting entity. There are no other organizations which meet the criteria for inclusion herein as part of the financial reporting entity.

Cape Royale Utility District

NOTES TO THE FINANCIAL STATEMENTS (Continued)

For the Year Ended June 30, 2022

B. Basis of presentation – government-wide financial statements

While separate government-wide and fund financial statements are presented, they are interrelated. The governmental activities column incorporates data from governmental funds.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are payments in lieu of taxes where the amounts are reasonably equivalent in value to the interfund services provided and other charges between the various functions of the government. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

C. Basis of presentation – fund financial statements

The fund financial statements provide information about the government's funds. The emphasis of fund financial statements is on major governmental funds, each displayed in a separate column. Major individual governmental funds are reported as separate columns in the fund financial statements.

The government reported the following major governmental fund:

The *general fund* is used to account for the operations of the District and all other financial transactions not properly includable in other funds. The principal sources of revenue are related to utility service operations and property tax. Expenditures include all costs associated with the daily operations of the District.

D. Measurement Focus and Basis of Accounting

The government-wide statements of net position and statement of activities are accounted for on a flow of economic resources measurement focus, accrual basis of accounting. With this measurement focus, all assets and all liabilities associated with the operations of these activities are included on the balance sheet.

The accounting and financial reporting treatment applied to a fund is determined by the measurement focus and basis of accounting. Measurement focus indicates the type of resources being measured such as *current financial resources* or *economic resources*. The basis of accounting indicates the timing of transactions or events for recognition in the financial statements.

Cape Royale Utility District

NOTES TO THE FINANCIAL STATEMENTS (Continued)

For the Year Ended June 30, 2022

The District utilizes the modified accrual basis of accounting in the governmental fund type. Under the modified accrual basis of accounting, revenues are recognized in the accounting period when they are susceptible to accrual (i.e., when they are measurable and available). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the District considers revenues available if they are collected within 60 days of the end of the current period. Revenues susceptible to accrual include charges for services and interest on temporary investments.

Property taxes and interest associated with the current period are considered to be susceptible to accrual and so have been recognized as revenues of the current period. Other receipts and other taxes become measurable and available when cash is received by the government and are recognized as revenue at that time.

Under modified accrual accounting, expenditures are recognized in the accounting period in which the liability is incurred, if measurable, except for interest on general long-term debt, which is recognized when due.

E. Assets, liabilities, deferred outflows/inflows of resources, and net position/fund balance

1. *Cash and cash equivalents*

The District's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition.

2. *Investments*

Temporary investments consist of external investment pool, stated at cost, which approximates market value.

Applicable state laws and regulations allow the District to invest its funds in direct or indirect obligations of the United States, the State, or any county, city, school district, or other political subdivision of the State. Funds may also be placed in certificates of deposit of state or national banks or savings and loan associations (depository institutions) domiciled within the State. Related state statutes and provisions included in the District's bond resolutions require that all funds invested in depository institutions be guaranteed by federal depository insurance and/or be secured in the manner provided by law for the security of public funds.

Cape Royale Utility District

NOTES TO THE FINANCIAL STATEMENTS (Continued)

For the Year Ended June 30, 2022

In accordance with GASB Statement No. 31, *Accounting and Reporting for Certain Investments and External Investment Pools*, the District reports all investments at fair value, except for "money market investments" and "2a7-like pools." Money market investments, which are short-term highly liquid debt instruments that may include U.S. Treasury and agency obligations, are reported at amortized costs. Investment positions in external investment pools that are operated in a manner consistent with the SEC's Rule 2a7 of the Investment Company Act of 1940 are reported using the pools' share price.

Credit Risk – Investments. Credit risk is the risk that the issuer or other counterparty to an investment will not fulfill its obligations. At year end, the District's investments included external investment pools.

Interest Rate Risk – Investments. Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. The District considers the investment in the governmental investment pools to have a maturity of less than one year due to the fact the share positions can usually be redeemed each day at the discretion of the District, unless there has been a significant change in value.

3. Fair Value

The District has applied Governmental Accounting Standards Board ("GASB") Statement No. 72, *Fair Value Measurement and Application*. GASB Statement No. 72 provides guidance for determining a fair value measurement for reporting purposes and applying fair value to certain investments and disclosures related to all fair value measurements.

4. Receivables and Interfund Transactions

During the course of operations, transactions occur between individual funds for specified purposes. These receivables and payables are classified as "due from other funds" or "due to other funds" on the combined balance sheet.

All trade receivables are shown net of any allowance for uncollectible amounts.

5. Capital Assets

Capital assets, which include property, plant, equipment, and infrastructure assets (e.g., administration building, water plants, sanitary sewer system, and water distribution system), are reported in the applicable governmental activities columns in the government-wide financial statements. Capital assets are defined by the

Cape Royale Utility District

NOTES TO THE FINANCIAL STATEMENTS (Continued)

For the Year Ended June 30, 2022

government as assets with an initial individual cost of more than \$5,000 and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation. Major outlays for capital assets and improvements are capitalized as projects are constructed.

Interest costs incurred in connection with the construction of governmental fund capital assets are capitalized when the effects of capitalization materially impact the financial statements.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets' lives are not capitalized.

Capital assets of the primary government are depreciated using the straight-line method over the following estimated useful years:

<u>Asset Description</u>	<u>Estimated Useful Life</u>
Buildings and improvements	35 years
Infrastructure	35 years
Vehicles	5 years
All other equipment	5 to 10 years

6. *Prepaid items*

Certain payments to vendors reflect costs applicable to future accounting periods (prepaid expenditures) are recognized as expenditures when utilized.

7. *Deferred outflows/inflows of resources*

In addition to assets, the statement of net position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to a future period(s) and so will *not* be recognized as an outflow of resources (expense/ expenditure) until then. An example is a deferred charge on refunding reported in the government-wide statement of net position. A deferred charge on refunding results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt.

In addition to liabilities, the statement of net position will sometimes report a separate section for deferred inflows of resources. This separate financial statement

Cape Royale Utility District

NOTES TO THE FINANCIAL STATEMENTS (Continued)

For the Year Ended June 30, 2022

element, *deferred inflows of resources*, represents an acquisition of net position that applies to a future period(s) and so will *not* be recognized as an inflow of resources (revenue) until that time. The government has only one type of item, which arises only under a modified accrual basis of accounting that qualifies for reporting in this category. Accordingly, the item, *unavailable revenue*, is reported only in the governmental funds balance sheet. The governmental funds report unavailable revenues from one source: property taxes. This amount is deferred and recognized as an inflow of resources in the period that the amounts become available.

8. *Net position flow assumption*

Sometimes the government will fund outlays for a particular purpose from both restricted (e.g., restricted bond or grant proceeds) and unrestricted resources. In order to calculate the amounts to report as restricted – net position and unrestricted – net position in the government-wide statements, a flow assumption must be made about the order in which the resources are considered to be applied.

It is the government's policy to consider restricted – net position to have been depleted before unrestricted – net position is applied.

9. *Fund balance flow assumptions*

Sometimes the government will fund outlays for a particular purpose from both restricted and unrestricted resources (the total of committed, assigned, and unassigned fund balance). In order to calculate the amounts to report as restricted, committed, assigned, and unassigned fund balance in the governmental fund financial statements a flow assumption must be made about the order in which the resources are considered to be applied. It is the government's policy to consider restricted fund balance to have been depleted before using any of the components of unrestricted fund balance. Further, when the components of unrestricted fund balance can be used for the same purpose, committed fund balance is depleted first, followed by assigned fund balance. Unassigned fund balance is applied last.

10. *Compensated Absences*

The liability for compensated absences reported in the government-wide statements consist of unpaid, accumulated vacation and compensatory time balances. The liability has been calculated using the vesting method, in which leave amounts for both employees who currently are eligible to receive termination payments and other employees who are expected to become eligible in the future to receive such payments upon termination are included. Vested or accumulated vacation leave at

Cape Royale Utility District

NOTES TO THE FINANCIAL STATEMENTS (Continued)

For the Year Ended June 30, 2022

government-wide level are recognized as an expense and liability as the benefits accrue to employees.

It is the District's policy to liquidate compensated absences with future revenues rather than with currently available expendable resources. Accordingly, the District's governmental funds recognize accrued compensated absences when it is paid.

Upon retirement or termination, the District pays any vacation leave in a lump case payment to such employee or his/her estate.

11. Long-term obligations

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities statement of net position.

Long-term debt for governmental funds is not reported as liabilities in the fund financial statements until due. The debt proceeds are reported as other financing sources, net of the applicable premium or discount and payments of principal and interest reported as expenditures. In the governmental fund types, issuance costs, even if withheld from the actual net proceeds received, are reported as debt service expenditures. However, claims and judgments paid from governmental funds are reported as a liability in the fund financial statements only for the portion expected to be financed from expendable available financial resources.

Assets acquired under the terms of capital leases are recorded as liabilities and capitalized in the government-wide financial statements at the present value of net minimum lease payments at inception of the lease. In the year of acquisition, capital lease transactions are recorded as other financing sources and as capital outlay expenditures in the general fund. Lease payments representing both principal and interest are recorded as expenditures in the general fund upon payment with an appropriate reduction of principal recorded in the government-wide financial statements.

12. Estimates

The preparation of financial statements, in conformity with generally accepted accounting principles, requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts

Cape Royale Utility District

NOTES TO THE FINANCIAL STATEMENTS (Continued)

For the Year Ended June 30, 2022

of revenues and expenditures/expenses during the reporting period. Actual results could differ from those estimates.

F. Revenues and expenditures/expense

1. *Program revenues*

Amounts reported as *program revenues* include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions (including special assessments) that are restricted to meeting the operational or capital requirements of a particular function or segment. All taxes, including those dedicated for specific purposes, and other internally dedicated resources are reported as general revenues rather than as program revenues.

2. *Property taxes*

Property taxes attach as an enforceable lien on real property and are levied as of October 1st. Taxes are due on receipt of the tax bill and are delinquent if not paid before February 1st of the year following the year in which imposed. On February 1st of each year, a tax lien attaches to property to secure the payment of all taxes, penalties, and interest ultimately imposed. Uncollected amounts at year end are reported as deferred inflows of resources. Delinquent property taxes collected within 60 days subsequent to year end were not considered material.

NOTE 3 – RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

A. Explanation of certain differences between the governmental fund balance sheet and the government-wide statement of net position.

The governmental fund balance sheet includes reconciliation between *fund balance-total governmental funds* and *net position-governmental activities* as reported in the government-wide statement of net position. One element of that reconciliation explains that capital assets are not financial resources, and, therefore, are not reported in the funds.

Cape Royale Utility District

NOTES TO THE FINANCIAL STATEMENTS (Continued)

For the Year Ended June 30, 2022

Total fund balance	\$ 1,125,662
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.	3,212,156
Other long-term assets are not available to pay for current period expenditures and, therefore, are deferred in the funds.	45,056
Some liabilities, including compensated absences, are not reported as liabilities in the governmental funds.	(23,608)
Net Position of Governmental Activities	<u>\$ 4,359,266</u>

B. Explanation of certain differences between the governmental fund statement of revenues, expenditures, and changes in fund balances and the government-wide statement of activities.

The governmental fund statement of revenues, expenditures, and changes in fund balances includes a reconciliation between net changes in fund balances – total governmental funds and changes in net position of governmental activities states that, “Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated lives and reported as depreciation expense.”

Cape Royale Utility District

NOTES TO THE FINANCIAL STATEMENTS (Continued) For the Year Ended June 30, 2022

Net change in fund balance - governmental fund	\$ 177,113
Governmental funds report capital outlays as expenditures.	
However, in the statement of activities, the cost of those assets is allocated over their estimated lives and reported as depreciation expense.	
Capital outlay	392,121
Depreciation expense	(180,264)
Some liabilities and expenses are accrued for within governmental activities, but not recorded within governmental funds until paid.	
Compensated absences	(5,343)
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.	
	25,881
Change in Net Position - Governmental Activities	\$ 409,508

NOTE 4 – STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

The original budget is adopted by the Board of Directors prior to the beginning of the year. The legal level of control is the fund level. Management may not amend the budget without the approval of the Board. Appropriations lapse at the end of the year.

The District has adopted a non-appropriated budget in accordance with Title 30 of the Texas Administrative Code, Section 293.97. The budget is prepared using the same method of accounting as for financial reporting and a budgetary comparison schedule for the general fund is presented as supplementary information to the basic financial statements.

During the year ended June 30, 2022, actual expenditures did not exceed appropriations at the legal level of control.

NOTE 5 - DETAILED NOTES ON ALL FUNDS

A. Deposits and Investments

Custodial credit risk – deposits. In the case of deposits, this is the risk that in the event of a bank failure, the District’s deposits may not be returned to it. The District requires funds on deposit at the depository bank to be collateralized by securities. As of yearend, the District’s bank balances were fully insured by FDIC and pledged securities.

Cape Royale Utility District

NOTES TO THE FINANCIAL STATEMENTS (Continued)

For the Year Ended June 30, 2022

Interest rate risk: In compliance with the District’s Investment Policy, as of June 30, 2022, the District minimized the interest rate risk, related to current events market turmoil in the portfolio by: limiting the effective duration of security types no greater than the maximum maturity schedule as permitted by and in accordance with the Texas Water Code and Chapter 2256, Texas Government Code, the Public Funds Investment Act (the “Act”) as amended.; structuring the investment portfolio so that securities matured to meet cash requirements for ongoing operations, thereby avoiding the need to sell securities on the secondary market prior to maturity; monitoring credit ratings of portfolio positions to assure compliance with rating requirements imposed by the Act; and investing operating funds primarily in external investment pools.

As of June 30, 2022, the District had the following investments:

<u>Investment Type</u>	<u>Value</u>	<u>Weighted Average Maturity (Days)</u>
External investment pools	\$ 885,127	23
	\$ 885,127	

TexPool

TexPool was established as a trust company with the Treasurer of the State of Texas as trustee, segregated from all other trustees, investments, and activities of the trust company. The State Comptroller of Public Accounts exercises oversight responsibility over TexPool. Oversight includes the ability to significantly influence operations, designation of management, and accountability for fiscal matters. Additionally, the State Comptroller has established an advisory board composed of both participants in TexPool and other persons who do not have a business relationship with TexPool. The advisory board members review the investment policy and management fee structure. Finally, Standard & Poor’s rate TexPool AAAM. As a requirement to maintain the rating, weekly portfolio information must be submitted to Standard & Poor’s, as well as to the office of the Comptroller of Public Accounts for review. There were no limitations or restrictions on withdrawals.

B. Fair Value Measurement

The District categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other

Cape Royale Utility District

NOTES TO THE FINANCIAL STATEMENTS (Continued)

For the Year Ended June 30, 2022

observable inputs; Level 3 inputs are significant unobservable inputs. Investments that are remeasured at fair value using the net asset value per share (or its equivalent) as a practical expedient are not classified in the fair value hierarchy below.

In instances where inputs used to measure fair value fall into different levels in the above fair value hierarchy, fair value measurements in their entirety are categorized based on the lowest level input that is significant to the valuation. The District's assessment of the significance of particular inputs to these fair value measurements requires judgment and considers factors specific to each asset or liability.

The District's financial instruments consist of cash and cash equivalents, investments in investment pools, accounts receivable, and accounts payable. The estimated fair value of cash, cash equivalents, investments, accounts payable, and accounts receivable approximate their carrying amounts due to the short-term nature of these instruments.

C. Receivables

The following comprise the receivable balances at year end:

	General
Property taxes	\$ 45,056
Utility service accounts	86,254
	<u>\$ 131,310</u>

Cape Royale Utility District

NOTES TO THE FINANCIAL STATEMENTS (Continued)

For the Year Ended June 30, 2022

D. Capital Assets

A summary of changes in capital assets for the year ended June 30, 2022 is as follows:

	Beginning Balances	Increases	Ending Balances
Capital assets, not being depreciated:			
Land	\$ 102,980	\$ -	\$ 102,980
Total capital assets not being depreciated	<u>102,980</u>	<u>-</u>	<u>102,980</u>
Capital assets, being depreciated:			
Buildings and improvements	346,029	76,350	422,379
Equipment and vehicles	425,568	97,106	522,674
Water, sewer, and garbage system	6,413,218	218,665	6,631,883
Total capital assets being depreciated	<u>7,184,815</u>	<u>392,121</u>	<u>7,576,936</u>
Less: accumulated depreciation	<u>(4,287,496)</u>	<u>(180,264)</u>	<u>(4,467,760)</u>
Net capital assets being depreciated	<u>2,897,319</u>	<u>211,857</u>	<u>3,109,176</u>
Total Capital Assets	<u>\$ 3,000,299</u>	<u>\$ 211,857</u>	<u>\$ 3,212,156</u>

Depreciation expense was \$180,264 for the year ended June 30, 2022.

E. Other Liabilities

The following is a summary of changes in the District's other liabilities for the year ended June 30, 2022. The District uses the general fund to liquidate governmental activities compensated absences.

	Beginning Balance	Additions	Reductions	Ending Balance	Amounts Due Within One Year
Governmental Activities:					
Compensated Absences	\$ 18,265	\$ 5,343	\$ -	\$ 23,608	\$ 21,247
Total Governmental Activities	<u>\$ 18,265</u>	<u>\$ 5,343</u>	<u>\$ -</u>	<u>\$ 23,608</u>	<u>\$ 21,247</u>
Long-term Liabilities Due in More than One Year				<u>\$ 2,361</u>	

Cape Royale Utility District

NOTES TO THE FINANCIAL STATEMENTS (Continued) For the Year Ended June 30, 2022

NOTE 6 – OTHER INFORMATION

A. Risk Management

The District is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; and natural disasters for which the District carries insurance coverage. There have been no significant reductions in coverage from the prior year.

B. Maintenance Tax

In 1977, the voters of the District approved the levy and collection of a maintenance tax in an amount per \$100 of assessed valuation of taxable property within the District. During the current fiscal year, the District levied an ad valorem maintenance tax rate of \$0.43 per \$100 of assessed valuation, which resulted in a tax levy of \$980,300 on the taxable valuation of \$229,913,597 for the 2021 tax year. This maintenance tax is to be used by the general fund to pay expenditures of operating the District's waterworks and sanitary sewer system.

The District's tax calendar is as follows:

Levy Date October 1, or as soon thereafter as practicable

Lien Date January 1

Due Date Not later than January 31

Delinquent Date February 1, at which time the taxpayer is liable for penalty and interest

NOTE 7 – SUBSEQUENT EVENTS

We have evaluated subsequent events through November 11, 2022, the date the financial statements were available to be issued. There were no subsequent events through this date which materially impact the financial statements.

REQUIRED SUPPLEMENTARY INFORMATION

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Cape Royale
Utility District
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
For the Year Ended June 30, 2022

	Original & Final Budget	¹ Actual	Variance Positive (Negative)
Revenues			
Charges for utility services	\$ 642,738	\$ 701,066	\$ 58,328
Property taxes	909,799	995,540	85,741
Tap and inspection fees	24,000	15,900	(8,100)
Investment income	1,200	1,972	772
Total Revenues	<u>1,577,737</u>	<u>1,714,478</u>	<u>136,741</u>
Expenditures			
Professional fees	53,500	56,032	(2,532)
Garbage removal	82,500	74,400	8,100
Repairs and maintenance	167,000	157,356	9,644
Administration	866,750	804,945	61,805
Capital Outlay	399,467	444,632	(45,165)
Total Expenditures	<u>1,569,217</u>	<u>1,537,365</u>	<u>31,852</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>8,520</u>	<u>177,113</u>	<u>168,593</u>
Net Change in Fund Balances	<u>8,520</u>	<u>177,113</u>	<u>168,593</u>
Beginning Fund Balance		<u>948,549</u>	
Ending Fund Balance		<u><u>\$ 1,125,662</u></u>	

Notes to Required Supplementary Information:

1. Annual budgets are adopted on a basis consistent with generally accepted accounting principles (GAAP).

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TEXAS SUPPLEMENTARY INFORMATION

Cape Royale Utility District

TSI-1 SERVICES AND RATES

For the Year Ended June 30, 2022

1. Services provided by the District:

<u> X </u>	Retail Water	<u> </u>	Wholesale Water	<u> X </u>	Drainage
<u> X </u>	Retail Sewer	<u> </u>	Wholesale Sewer	<u> </u>	Irrigation
<u> </u>	Parks/Recreation	<u> </u>	Fire Protection	<u> </u>	Security
<u> X </u>	Solid Waste/Garbage	<u> </u>	Flood Control	<u> </u>	Roads
<u> </u>	Participates in joint venture, regional system and/or wastewater service (other than emergency interconnect)				
<u> </u>	Other (specify): _____				

2. a. Retail rates based on 5/8" meter and 1" meter

Based on Rate Order Dated:

				12/17/2020		
		Minimum Charge	Minimum Usage	Flat Rate Y/N	Rate per 1,000 Gallons Over Minimum	Usage Levels
Water	5/8"	\$ 20.00	1,000	N	\$2.05	1,001 to 4,000
	1"	\$ 28.25	1,000	N	\$3.22	4,000 to 12,000
					\$3.96	12,001 to 20,000
					\$4.56	20,001 +
Sewer		\$ 20.00		Y		
Garbage		\$ 16.00		Y		

District employs winter averaging for sewer usage? Yes No X

Total water and sewer charges per 10,000 gallons usage

 \$ 65.47

b. Retail Connections: Number of retail water and/or wastewater connections * within the District as of the fiscal year end. Provide actual numbers and single family equivalents (ESFC) as noted:

Type of Connection	Total Connections	Active Connections	Active SFE's
Single Family	725	723	716
Multi-Family	37	5	37
Commercial	15	16	-
Other - VFD, Recreation	3	-	-
Total water and wastewater	780	744	753

Cape Royale Utility District

TSI-1 SERVICES AND RATES

For the Year Ended June 30, 2022

3.	Total Water Consumption (In Thousands) During the Fiscal Year:		Water accountability
	Gallons pumped into system:	64,760	Ratio
	Gallons billed to customers:	46,666	80%
	Gallons used by the district	5,169	

4.	Standby Fees: Does the District assess standby fees? For the most recent full fiscal year:	Yes	<input type="checkbox"/>	No	<input checked="" type="checkbox"/>
	Debt Service:	Total levy	<u> </u>	n/a	<u> </u>
		Total collected	<u> </u>	n/a	<u> </u>
		Percentage collected	<u> </u>	n/a	<u> </u>
	Operation & Maintenance	Total levy	<u> </u>	n/a	<u> </u>
		Total collected	<u> </u>	n/a	<u> </u>
		Percentage collected	<u> </u>	n/a	<u> </u>

Have standby fees been levied in accordance with Water Code Section 49.231, thereby constituting a lien on property? Yes No

5.	Location of District:	
	County in which District is located.	<u>San Jacinto</u>
	Is the District located entirely within one county?	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>
	Is the District located within a city?	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>
	City in which District is located.	<u>n/a</u>

Is the District located within a city's extra territorial jurisdiction (ETJ)?
Entirely Partly Not at all

ETJ's in which District is located. n/a

Is the general membership of the Board appointed by an office outside the District?
If yes, by whom? Yes No

Cape Royale Utility District

TSI-2 GENERAL FUND EXPENDITURES

For the Years Ended June 30, 2022 and 2021

	2022	2021
<u>Current</u>		
Professional Fees:		
Auditing	\$ 8,500	\$ 8,318
Attorney fees	8,155	8,009
Engineering	4,341	2,124
Appraisal district	35,036	32,689
	56,032	51,140
Operations and Administration		
Insurance	85,608	83,085
Directors compensation	1,500	1,225
Field and office compensation	429,629	445,812
Payroll taxes	33,473	33,093
Workers' compensation	10,325	11,668
Electric expenses	50,186	41,218
Office expenses	3,715	3,261
Other administrative expenses	190,509	164,792
	804,945	784,154
Garbage Removal	74,400	75,007
Repairs and Maintenance		
Streets and drainage	4,015	4,015
Materials and equipment maintenance	148,641	138,131
Buildings	4,700	4,700
	157,356	146,846
Capital Outlay	444,632	420,505
Total Expenditures	\$ 1,537,365	\$ 1,477,652

Cape Royale Utility District

TSI-3 CASH AND TEMPORARY INVESTMENTS

June 30, 2022

Funds	Identification or Certificate Number	Interest Rate (%)	Maturity Date	Balance
<u>General Fund</u>				
Bank of San Jacinto	614594	0.05%	N/A	\$ 249,910
People's State Bank	0036161	0.000%	N/A	35,328
Texpool	449/204120001	0.20%	7/30/2021	885,127
Petty cash	N/A	N/A	N/A	299
			Total General Fund	1,170,664
			Total All Funds	\$ 1,170,664

All interest has been received as of year end.

Cape Royale Utility District

TSI-4 ANALYSIS OF TAXES LEVIED AND RECEIVABLE

For the Year Ended June 30, 2022

Taxes receivable - June 30, 2021

2021 Adjusted tax roll

Total to be Accounted For

Tax Collections

Current year

Prior years

Total Collections

Total Adjustments

Taxes Receivable - June 30, 2022

Taxes Receivable - By Year

2021

2020

2019

2018

2017

2016

2015

2014

2013

2012

Taxes Receivable - June 30, 2022

	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Assessed				
Property Valuations	\$ 229,913,597	\$ 228,137,599	\$ 222,423,127	\$ 210,037,640
Tax Rates (Per \$100				
Valuations)				
Debt service	\$ -	\$ -	\$ -	\$ -
Maintenance	0.4300	0.4400	0.4400	0.4400
Total Tax Rate (per				
\$100 Valuation)	\$ 0.4300	\$ 0.4400	\$ 0.4400	\$ 0.4400
Tax Rolls**	\$ 980,300	\$ 911,488	\$ 886,960	\$ 833,615

For the Year Ended June 30, 2022

Percent of current taxes collected to current taxes levied (as adjusted)

** As adjusted

**General
Fund**

\$	19,174
	980,300
	999,474
	968,781
	12,596
	981,377
	26,959
\$	45,056

\$	20,245
	11,207
	10,030
	209
	816
	401
	432
	371
	339
	1,006
\$	45,056

2017

\$	188,680,528
----	-------------

\$	-
	0.4400

\$	0.4400
----	--------

\$	762,242
----	---------

All Taxes

98.8%

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Cape Royale Utility District

TSI-5 ANALYSIS OF OVERLAPPING TAX RATE

For the Year Ended June 30, 2022

Tax rate for any other special district which (a) encompasses less than a county, (b) provides water, wastewater collection, drainage or roads to property in the district AND (c) taxes property in the district.

Name of Special District(s)	Service Provided	Tax Rate
N/A		\$
Total Rate(S) of Special District(s)		\$

Tax rates for overlapping jurisdictions. Include any taxing entities which overlap 10% or more of the district.

Taxing Jurisdiction

		Tax Rate
County:	San Jacinto County	\$ 0.43340
School District:	Coldspring ISD	0.94750
Special District(s) not included above:		
	San Jacinto County Emergency Service District	0.10000
	Total District (from previous page)	0.43000
	Total Overlapping Tax Rate	\$ 1.9109

Cape Royale Utility District

TSI-6 COMPARATIVE SCHEDULE OF REVENUES AND EXPENDITURES Last Five Years

	Amounts				
	2022	2021	2020	2019	2018
<u>General Fund Revenues</u>					
Service revenues	\$ 701,066	\$ 646,642	\$ 647,409	\$ 579,176	\$ 590,755
Tax revenues	995,540	924,660	906,618	843,463	781,671
Tap and inspection fees	15,900	8,000	13,000	26,093	19,200
Investment revenues	1,972	894	9,196	14,556	5,165
Other revenues	-	-	16,000	7,002	30,339
Total Revenues	<u>1,714,478</u>	<u>1,580,196</u>	<u>1,592,223</u>	<u>1,470,290</u>	<u>1,427,130</u>
<u>General Fund Expenditures</u>					
Professional fees	56,032	54,495	53,102	54,360	48,435
Garbage removal	74,400	83,582	65,725	60,776	57,075
Operations and administration	804,945	772,611	652,423	654,571	625,208
Repairs and maintenance	157,356	148,152	192,289	128,835	146,524
Capital outlay	444,632	1,084,746	334,716	32,457	261,058
Total Expenditures	<u>1,537,365</u>	<u>2,143,586</u>	<u>1,298,255</u>	<u>930,999</u>	<u>1,138,300</u>
Revenues Over (Under) Expenditures	<u>\$ 177,113</u>	<u>\$ (563,390)</u>	<u>\$ 293,968</u>	<u>\$ 539,291</u>	<u>\$ 288,830</u>
Total Active Retail Water and/or Sewer Connections	<u>716</u>	<u>716</u>	<u>720</u>	<u>708</u>	<u>678</u>

Percent of Total Fund Revenues

2022	2021	2020	2019	2018
40.9 %	40.9 %	40.7 %	39.4 %	41.4 %
58.1	58.5	56.9	57.4	54.8
0.9	0.5	0.8	1.8	1.3
0.1	0.1	0.6	1.0	0.4
0.0	0.0	1.0	0.5	2.1
<u>100.0</u>	<u>100.0</u>	<u>100.0</u>	<u>100.0</u>	<u>100.0</u>
3.3	3.4	3.3	3.7	3.4
4.3	5.3	4.1	4.1	4.0
46.9	48.9	41.0	44.5	43.8
9	9.4	12.1	8.8	10.3
25.9	68.6	21.0	2.2	18.3
<u>89.7</u>	<u>135.7</u>	<u>81.5</u>	<u>63.3</u>	<u>79.8</u>
<u><u>10.3 %</u></u>	<u><u>(35.7) %</u></u>	<u><u>18.4 %</u></u>	<u><u>36.7 %</u></u>	<u><u>20.2 %</u></u>

Cape Royale Utility District

TSI-7 BOARD MEMBERS, KEY PERSONNEL AND CONSULTANTS

June 30, 2022

District's Mailing Address: Cape Royale Utility District
1330 Cape Royale Drive
Coldspring, Texas 77331

District's Business Telephone Number: (936) 653-4861

<u>Board Members</u>	<u>Term</u>	<u>Fees & Expense Reimbursements</u>	<u>Title</u>
1. Alexander Onjanow	5/22- 5/24	\$ 350	Investment Officer
2. Richard Masterson	5/22- 5/24	\$ 325	Vice President
3. Lynn Watkins	5/22- 5/24	\$ 250	Assistant Secretary
4. Dale Toronjo	5/22- 5/24	\$ 300	President
5. Doug Pulgini	5/22- 5/24	\$ 275	Secretary
 <u>Key Personnel</u>			
1. Larry Clark	8/19	\$ 86,045	General Manager
2. Mike Jacobs	7/19	\$ 67,493	Field Supervisor

<u>Name and Address</u>	<u>Date Hired</u>	<u>Fees and Expenses</u>	<u>Title</u>
<u>Consultants</u>			
Smith, Murdaugh, Little and Bonham	1977	\$ 8,155	Attorneys
San Jacinto County Central Appraisal District	1982	\$ 35,036	Appraisal District
BrooksWatson & Co., PLLC	2020	\$ 8,500	Auditor
Harkness Engineering	2020	\$ 4,341	Engineer

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Tax Notice



Water District

Notice of Public Hearing on Tax Rate

The Cape Royale Utility District will hold a public hearing on a proposed tax rate for the tax year 2022 on September 15th, 2022 @ 3:00pm at 1330 Cape Royale Dr Coldspring Tx 77331. Your individual

taxes may increase at a greater or lesser rate, or even decrease, depending on the tax rate that is adopted and on the change in the taxable value of your property in relation to the change in taxable value of all other property. The change in the taxable value of your property in relation to the change in the taxable value of all other property determines the distribution of the tax burden among all property owners.

Visit Texas.gov/Property Taxes to find a link to your local property tax database on which you can easily access information regarding your property taxes, including information about proposed tax rates and scheduled public hearings of each entity that taxes your property.

FOR the proposal: Dale Toronjo, Richard Masterson, Alex Onjanow, Doug Pulgini, Lynn Watkins

AGAINST the proposal: N/A

PRESENT and not voting: N/A

ABSENT: N/A

The following table compares taxes on an average residence homestead in this taxing unit last year to taxes proposed on the average residence homestead this year.

	Last Year	This Year
Total tax rate (per \$100 of value)	<u>.4300</u> /\$100 Adopted	<u>.4000</u> /\$100 Proposed
Difference in rates per \$100 of value	\$ <u>-0.0322</u>	/\$100
Percentage increase/decrease in rates (+/-)	<u>-7.5</u>	%
Average appraised residence homestead value	\$ <u>322,270</u>	\$ <u>373,334</u>
General homestead exemptions available (excluding 65 years of age or older or disabled person's exemptions)	\$ <u>74,146</u>	\$ <u>102,865</u>
Average residence homestead taxable value	\$ <u>248,124</u>	\$ <u>270,469</u>
Tax on average residence homestead	\$ <u>1,0663.93</u>	\$ <u>1,072.39</u>
Annual increase/decrease in taxes if proposed tax rate is adopted (+/-)	\$ <u>5.46</u>	
and percentage of increase (+/-)	<u>0.51</u>	%

If the proposed combined debt service, operation and maintenance, and contract tax rate requires or authorizes an election to approve or reduce the tax rate the N/A proposes to use the tax increase for the purpose of N/A.

If the district is a district described by Section 49.23602:

NOTICE OF VOTE ON TAX RATE

If the district adopts a combined debt service, operation and maintenance and contract tax rate that would result in the taxes on the average residence homestead increasing by more than 3.5 percent, an election must be held to determine whether to approve the operation and maintenance tax rate under Section 49.23602, 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.