

**CITY OF CHINA GENERAL FUND**  
**Statement of Financial Position - Budgetary Basis**  
As of October 31, 2024

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	Oct 31, 24
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
10000 · General Checking	436,492.70
10100 · Municipal Purpose Fund	31,718.60
10200 · Broadway Grant Project	10.20
<b>Total Checking/Savings</b>	468,221.50
<b>Total Current Assets</b>	468,221.50
<b>TOTAL ASSETS</b>	<b>468,221.50</b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Accounts Payable</b>	
20000 · Accounts Payable	4,473.39
<b>Total Accounts Payable</b>	4,473.39
<b>Other Current Liabilities</b>	
21000 · Due To Water Fund	10,542.47
<b>Total Other Current Liabilities</b>	10,542.47
<b>Total Current Liabilities</b>	15,015.86
<b>Total Liabilities</b>	15,015.86
<b>Equity</b>	
32000 · Fund Balance	416,774.87
32500 · Committed Fund Balance	47,400.05
Net Income	-10,969.28
<b>Total Equity</b>	453,205.64
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>468,221.50</b>

**CITY OF CHINA GENERAL FUND**  
**Statement of Activities - Budgetary Basis (Budget to Actual)**  
**October 2024**

	Oct 24	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
41000 · Franchise Fees	0.00	50,000.00	-50,000.00	0.0%
41500 · Sales Tax Receipts	7,745.55	100,000.00	-92,254.45	7.7%
42500 · Miscellaneous	3.72			
42700 · Permit Fees	415.00	20,000.00	-19,585.00	2.1%
<b>Total Income</b>	<b>8,164.27</b>	<b>170,000.00</b>	<b>-161,835.73</b>	<b>4.8%</b>
<b>Expense</b>				
50000 · Accounting	1,100.00	19,000.00	-17,900.00	5.8%
50025 · Audit Fee	0.00	7,000.00	-7,000.00	0.0%
50050 · Advertising	271.56	2,000.00	-1,728.44	13.6%
50080 · Attorney Fees	1,109.37	15,000.00	-13,890.63	7.4%
50100 · Bank Service Charges	376.40	1,000.00	-623.60	37.6%
50150 · Building Supplies	0.00	500.00	-500.00	0.0%
50190 · Computer Expense	0.00	4,000.00	-4,000.00	0.0%
50200 · Contract Services	0.00	500.00	-500.00	0.0%
50225 · Depreciation	0.00	45,000.00	-45,000.00	0.0%
50250 · Dues & Subscriptions	336.73	1,500.00	-1,163.27	22.4%
50300 · Election Expense	0.00	5,000.00	-5,000.00	0.0%
50320 · Equipment Rental	209.99	4,000.00	-3,790.01	5.2%
50350 · Insurance	4,757.75	8,000.00	-3,242.25	59.5%
50351 · Employee Insurance	56.69	2,000.00	-1,943.31	2.8%
50360 · Internet Expense	0.00	500.00	-500.00	0.0%
50400 · Maintenance - Building	135.00	1,500.00	-1,365.00	9.0%
50420 · Maintenance - Grounds	0.00	500.00	-500.00	0.0%
50450 · Maintenance - Equipment	0.00	500.00	-500.00	0.0%
50470 · Miscellaneous Expense	0.00	150.00	-150.00	0.0%
50480 · Office Supplies	376.87	4,000.00	-3,623.13	9.4%
50500 · Payroll Taxes	396.62	1,400.00	-1,003.38	28.3%
50550 · Postage & Delivery	164.19	1,500.00	-1,335.81	10.9%
50570 · Professional Fees - Other	0.00	500.00	-500.00	0.0%
50600 · Seminars & Training	0.00	500.00	-500.00	0.0%
50650 · Telephone	385.62	5,000.00	-4,614.38	7.7%
50800 · Wages	5,184.56	16,500.00	-11,315.44	31.4%
60000 · Road Supplies	446.28	25,000.00	-24,553.72	1.8%
61000 · Roads - Contract Services	3,825.92	1,000.00	2,825.92	382.6%
62000 · Street/City Signs	0.00	1,000.00	-1,000.00	0.0%
63000 · Street lighting	0.00	200.00	-200.00	0.0%
<b>Total Expense</b>	<b>19,133.55</b>	<b>174,250.00</b>	<b>-155,116.45</b>	<b>11.0%</b>
<b>Net Ordinary Income</b>	<b>-10,969.28</b>	<b>-4,250.00</b>	<b>-6,719.28</b>	<b>258.1%</b>
<b>Other Income/Expense</b>				
<b>Other Income</b>				
80000 · Grants Income				
80060.1 · ARP Grant Revenue	74,096.45			
<b>Total 80000 · Grants Income</b>	<b>74,096.45</b>			
<b>Total Other Income</b>	<b>74,096.45</b>			
<b>Other Expense</b>				
81000 · Grant Expenses				
81040.2 · CDBG Grant-Street Imp. Expenses	74,096.45			
<b>Total 81000 · Grant Expenses</b>	<b>74,096.45</b>			
<b>Total Other Expense</b>	<b>74,096.45</b>			
<b>Net Other Income</b>	<b>0.00</b>			
<b>Net Income</b>	<b>-10,969.28</b>	<b>-4,250.00</b>	<b>-6,719.28</b>	<b>258.1%</b>

**CITY OF CHINA GENERAL FUND**  
**Payments Made During the Month**

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Name	Date	Type	Num	Amount
<b>10000 · General Checking</b>				
	10/10/2024	Check		-376.40
Allied Electrical Systems	10/09/2024	Bill Pmt -Check	51810	-135.00
AT&T	10/07/2024	Check	ACH	-385.62
J&J Exterminating of Beaumont, Inc	10/09/2024	Bill Pmt -Check	51811	-40.00
Manning's Office Solutions	10/09/2024	Bill Pmt -Check	51812	-41.99
ODP Business Solutions, LLC	10/09/2024	Bill Pmt -Check	51813	-333.32
ODP Business Solutions, LLC	10/23/2024	Bill Pmt -Check	51817	-119.98
South East Texas Regional Plannin...	10/09/2024	Bill Pmt -Check	51814	-336.73
TML Intergovernmental Risk Pool	10/09/2024	Bill Pmt -Check	51815	-4,757.75
Toshiba Financial Services	10/09/2024	Bill Pmt -Check	51816	-146.00
Total 10000 · General Checking				-6,672.79
<b>10100 · Municipal Purpose Fund</b>				
Jefferson County R&B, Pct 1	10/09/2024	Bill Pmt -Check	1038	-446.28
Jefferson Treasury Department	10/09/2024	Bill Pmt -Check	1037	-1,102.00
Total 10100 · Municipal Purpose Fund				-1,548.28
<b>10200 · Broadway Grant Project</b>				
Leavins Engineering & Design, LLC	10/23/2024	Bill Pmt -Check	1011	-9,280.00
Texas Materials	10/23/2024	Bill Pmt -Check	1012	-64,816.45
Total 10200 · Broadway Grant Project				-74,096.45
<b>TOTAL</b>				<b>-82,317.52</b>

**City of China Water & Sewer**  
**Balance Sheet - Budgetary Basis**  
As of October 31, 2024

	Oct 31, 24
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
10000 · General Checking-CBST	192,646.20
11000 · TX CDBG 2021/2022	1.00
11200 · WWTP Fee	167,621.18
11600 · Jefferson Co. ARP Funds	35,488.21
11700 · BOK Financial	6,047,934.93
<b>Total Checking/Savings</b>	6,443,691.52
<b>Other Current Assets</b>	
12000 · Service Receivables	85,542.48
12200 · Due From General Fund	10,542.48
<b>Total Other Current Assets</b>	96,084.96
<b>Total Current Assets</b>	6,539,776.48
<b>Fixed Assets</b>	
15000 · Land	9,000.00
15050 · Buildings	74,048.02
15100 · Furniture & Fixtures	26,948.38
15200 · Vehicles	115,702.87
15250 · Equipment	25,870.00
15300 · Water & Sewer System	7,654,411.23
15400 · Construction in Progress	
15400.0 · CIP- Waste Water Plant Project	154,400.00
15400.4 · Turner Addition Waterline Imprv	303,374.80
15400D0 · TX CDBG 2021/2022 Grant	300,655.74
<b>Total 15400 · Construction in Progress</b>	758,430.54
15500 · Accumulated Depreciation	-5,085,736.10
<b>Total Fixed Assets</b>	3,578,674.94
<b>TOTAL ASSETS</b>	<b>10,118,451.42</b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Accounts Payable</b>	
20000 · Accounts Payable	19,576.09
<b>Total Accounts Payable</b>	19,576.09
<b>Total Current Liabilities</b>	19,576.09
<b>Long Term Liabilities</b>	
27000 · Customer Deposits	31,260.00
28000 · Utility System COO Series 2023	5,860,000.00
<b>Total Long Term Liabilities</b>	5,891,260.00
<b>Total Liabilities</b>	5,910,836.09
<b>Equity</b>	
31000 · Unrestricted Net Assets	851,066.48
31500 · Temporarily Restricted	29,400.00
32000 · Invested in Capital Assets	3,339,021.94
Net Income	-11,873.09
<b>Total Equity</b>	4,207,615.33
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>10,118,451.42</b>

**City of China Water & Sewer**  
**Profit & Loss - Budgetary Basis (Budget to Actual)**  
**October 2024**

	Oct 24	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
40000 · Service Revenue	49,137.96	599,250.00	-550,112.04	8.2%
40500 · Trash Pickup	10,294.32	129,250.00	-118,955.68	8.0%
<b>Total Income</b>	<u>59,432.28</u>	<u>728,500.00</u>	<u>-669,067.72</u>	<u>8.2%</u>
<b>Gross Profit</b>	59,432.28	728,500.00	-669,067.72	8.2%
<b>Expense</b>				
70000 · Accounting	1,100.00	19,000.00	-17,900.00	5.8%
70025 · Audit Fee	0.00	7,000.00	-7,000.00	0.0%
70050 · Advertising	0.00	500.00	-500.00	0.0%
70080 · Attorney Fees	1,109.38	15,000.00	-13,890.62	7.4%
70100 · Bank Service Charges	0.00	5,000.00	-5,000.00	0.0%
70150 · Building Supplies	0.00	500.00	-500.00	0.0%
70155 · Captial Outlay	0.00	10,000.00	-10,000.00	0.0%
70160 · Chemicals	3,045.25	25,000.00	-21,954.75	12.2%
70200 · Contract Services	0.00	50,000.00	-50,000.00	0.0%
70250 · Dues & Subscriptions	2,895.00	7,000.00	-4,105.00	41.4%
70280 · Engineering Services	0.00	5,000.00	-5,000.00	0.0%
70320 · Equipment Rental	0.00	500.00	-500.00	0.0%
70330 · Fuel & Mileage Expense	1.34	500.00	-498.66	0.3%
70350 · Insurance	0.00	15,000.00	-15,000.00	0.0%
70351 · Employee Insurance	170.05	22,000.00	-21,829.95	0.8%
70380 · Lab Testing	1,476.67	15,000.00	-13,523.33	9.8%
70390 · Licenses & Permits	0.00	5,000.00	-5,000.00	0.0%
70400 · Maintenance - Water/Sewer Sys	47,331.90	70,000.00	-22,668.10	67.6%
70450 · Maintenance - Equipment	0.00	2,000.00	-2,000.00	0.0%
70455 · Maintenance - Vehicles	220.61	5,000.00	-4,779.39	4.4%
70470 · Miscellaneous Expense	0.00	500.00	-500.00	0.0%
70480 · Office Supplies	0.00	500.00	-500.00	0.0%
70500 · Payroll Taxes	1,054.29	15,000.00	-13,945.71	7.0%
70510 · Payroll Fees	402.00	4,500.00	-4,098.00	8.9%
70550 · Postage & Delivery	492.56	4,500.00	-4,007.44	10.9%
70600 · Seminars & Training	0.00	1,000.00	-1,000.00	0.0%
70630 · Supplies - Water/Sewer	9,489.85	50,000.00	-40,510.15	19.0%
70645 · Supplies - Other	0.00	500.00	-500.00	0.0%
70650 · Telephone	236.56	2,500.00	-2,263.44	9.5%
70690 · Trash Services	8,906.38	105,000.00	-96,093.62	8.5%
70750 · Utilities	5,091.57	60,000.00	-54,908.43	8.5%
70800 · Wages	13,781.78	180,000.00	-166,218.22	7.7%
<b>Total Expense</b>	<u>96,805.19</u>	<u>703,000.00</u>	<u>-606,194.81</u>	<u>13.8%</u>
<b>Net Ordinary Income</b>	-37,372.91	25,500.00	-62,872.91	-146.6%
<b>Other Income/Expense</b>				
<b>Other Income</b>				
80000 · Interest Income	24,317.02	240,000.00	-215,682.98	10.1%
83000 · WWTP Loan User Fee	21,622.80	254,880.00	-233,257.20	8.5%
<b>Total Other Income</b>	<u>45,939.82</u>	<u>494,880.00</u>	<u>-448,940.18</u>	<u>9.3%</u>
<b>Other Expense</b>				
70240 · Depreciation	0.00	145,000.00	-145,000.00	0.0%
81500 · Grant Expenses				
81540 · ARP Grant Expenses	20,440.00			
<b>Total 81500 · Grant Expenses</b>	<u>20,440.00</u>			
9990 · Debt Service	0.00	302,557.00	-302,557.00	0.0%
<b>Total Other Expense</b>	<u>20,440.00</u>	<u>447,557.00</u>	<u>-427,117.00</u>	<u>4.6%</u>
<b>Net Other Income</b>	<u>25,499.82</u>	<u>47,323.00</u>	<u>-21,823.18</u>	<u>53.9%</u>
<b>Net Income</b>	<u><u>-11,873.09</u></u>	<u><u>72,823.00</u></u>	<u><u>-84,696.09</u></u>	<u><u>-16.3%</u></u>

**City of China Water & Sewer  
Payments Made During The Month  
As of October 31, 2024**

Name	Date	Type	Num	Amount
<b>10000 · General Checking-CBST</b>				
Accurate Utility Supply, LLC	10/09/2024	Bill Pmt -Check	73507	-3,666.40
Accurate Utility Supply, LLC	10/23/2024	Bill Pmt -Check	73519	-1,500.00
APEX Payroll	10/31/2024	Check	ACH	-4,229.66
APEX Payroll	10/18/2024	Check	ACH	-4,134.44
APEX Payroll	10/11/2024	Check	ACH	-3,790.03
APEX Payroll	10/04/2024	Check	ACH	-4,622.15
APEX Payroll	10/25/2024	Check	ACH	-4,044.32
AT&T	10/04/2024	Check	ACH	-280.38
AT&T Mobility	10/28/2024	Check	ACH	-118.28
AT&T Mobility	10/01/2024	Check	ACH	-118.28
Automatic Pump	10/09/2024	Bill Pmt -Check	73508	-190.00
Automatic Pump	10/23/2024	Bill Pmt -Check	73520	-6,799.00
Badger Meter	10/09/2024	Bill Pmt -Check	73509	-113.25
Capital One Trade Credit	10/23/2024	Bill Pmt -Check	73521	-96.99
Coburn's	10/23/2024	Bill Pmt -Check	73522	-190.94
Curtis Soileau	10/09/2024	Bill Pmt -Check	73510	-2,175.00
DSHS CENTRAL LAB MC2004	10/23/2024	Bill Pmt -Check	73523	-469.67
Eastex Environmental Labs, Inc.	10/23/2024	Bill Pmt -Check	73524	-1,007.00
Edgar, Kiker, & Cross	10/23/2024	Bill Pmt -Check	73532	-2,200.00
Entergy	10/29/2024	Check	ACH	-4,811.19
Grainger	10/23/2024	Bill Pmt -Check	73533	-532.65
Hardin County Pump Tech	10/23/2024	Bill Pmt -Check	73525	-780.00
J&S Water Wells	10/23/2024	Bill Pmt -Check	73526	-6,005.00
Lamar Institute of Technology	10/09/2024	Bill Pmt -Check	73511	-25.00
Neches Management Services	10/09/2024	Bill Pmt -Check	73512	-8,917.38
Northern Tool & Equipment	10/09/2024	Bill Pmt -Check	73513	-96.99
Pitney Bowes - PU	10/09/2024	Bill Pmt -Check	73518	-656.75
Rural Pipe & Supply	10/09/2024	Bill Pmt -Check	73514	-713.05
Rural Pipe & Supply	10/23/2024	Bill Pmt -Check	73527	-266.56
Russell Stokes	10/09/2024	Bill Pmt -Check	73515	-36.47
Simply Aquatics, Inc.	10/09/2024	Bill Pmt -Check	73516	-1,895.75
Simply Aquatics, Inc.	10/23/2024	Bill Pmt -Check	73528	-2,255.25
Texas Commission on Environmental Qu...	10/23/2024	Bill Pmt -Check	73529	-1,250.00
Texas Water Utilities Association	10/23/2024	Bill Pmt -Check	73530	-395.00
TML Health Benefits Pool	10/01/2024	Check	ACH	-226.74
USA Bluebook	10/23/2024	Bill Pmt -Check	73531	-384.64
Viking Industrial Painting	10/09/2024	Bill Pmt -Check	73517	-40,000.00
Total 10000 · General Checking-CBST				-108,994.21
<b>11000 · TX CDBG 2021/2022</b>				
Total 11000 · TX CDBG 2021/2022				
<b>11100 · Sewer Plant Construction Acct.</b>				
Total 11100 · Sewer Plant Construction Acct.				
<b>11200 · WWTP Fee</b>				
Total 11200 · WWTP Fee				
<b>11600 · Jefferson Co. ARP Funds</b>				
Leavins Engineering & Design, LLC	10/09/2024	Bill Pmt -Check	1005	-15,200.00
Leavins Engineering & Design, LLC	10/23/2024	Bill Pmt -Check	1006	-20,440.00
Total 11600 · Jefferson Co. ARP Funds				-35,640.00
<b>TOTAL</b>				<b>-144,634.21</b>