

**Port O'Connor Improvement District-GOF**  
**SB2 Reporting Requirements**  
**October 2021 through September 2024**

	October, 2021 - September, 2022 (as amended 9/15/22)	October, 2022 - September, 2023 (amended 2023)	October, 2023 - September, 2024	Budget Variance \$ FY'23 - FY'24	Budget Variance % FY'23 - FY'24
<b>Income</b>					
14100 Customer Service Fees Water	1,199,986.00	1,200,000.00	1,200,000.00	0.00	0.00%
14110 Delinquent Tax Attorney Fees	10,000.00	8,500.00	8,500.00	0.00	0.00%
14115 Inspection Revenue	6,500.00	6,000.00	6,000.00	0.00	0.00%
14160 Capital Recovery Revenue					0.00%
14160.1 Water connection fee	6,500.00	5,000.00	5,000.00	0.00	0.00%
14160.2 Tap Connections Water	30,000.00	35,000.00	35,000.00	0.00	0.00%
14160.3 Tap Connections Sewer	75,000.00	75,000.00	75,000.00	0.00	0.00%
14160.5 Sewer Pot Reimbursement	0.00	55,000.00	0.00	(55,000.00)	-100.00%
<b>Total 14160 Capital Recovery Revenue</b>	<b>111,500.00</b>	<b>170,000.00</b>	<b>115,000.00</b>	<b>(55,000.00)</b>	<b>-32.35%</b>
14166 Disconnection Fee	9,030.00	5,500.00	5,500.00	0.00	0.00%
14190 Sale of Assets Revenue	12,900.00	0.00	0.00	0.00	0.00%
14200 Customer Svc Fees Wastewater	680,000.00	772,000.00	772,000.00	0.00	0.00%
14203 Garbage Revenue	500,000.00	551,000.00	551,000.00	0.00	0.00%
14300 Miscellaneous Revenue	8,000.00	12,000.00	0.00	(12,000.00)	-100.00%
14330 Service Penalty & Interest Fees	14,000.00	14,000.00	14,000.00	0.00	0.00%
14340 Interest Earned on Checking	1,300.00	4,500.00	4,500.00	0.00	0.00%
14350 Maintenance Tax Collections	1,300,000.00	1,425,000.00	1,791,688.00	366,688.00	25.73%
14351 M & O Penalty & Interest	20,000.00	15,000.00	15,000.00	0.00	0.00%
14370 Interest Earned on Investments	33,000.00	178,000.00	178,000.00	0.00	0.00%
14371 Accretion Income	0.00	2,000.00	2,000.00	0.00	0.00%
14380 Miscellaneous Service Fees	84,950.00	0.00	0.00	0.00	0.00%
14381 Bank Draft Fees	8,500.00	600.00	600.00	0.00	0.00%
<b>Total 14380 Miscellaneous Service Fees</b>	<b>93,450.00</b>	<b>600.00</b>	<b>600.00</b>	<b>0.00</b>	<b>0.00%</b>
14500 TCEQ Assessment Fee	9,000.00	10,000.00	10,000.00	0.00	0.00%
14550 Sales Tax Revenue	344,000.00	350,000.00	350,000.00	0.00	0.00%
14955 LaSalle Merger Income	121,000.00	0.00	0.00	0.00	0.00%
4120 Interest Income MMA	600.00	600.00	600.00	0.00	0.00%
4350 GBRA Refund	0.00	87,500.00	0.00	(87,500.00)	-100.00%
<b>Total Income</b>	<b>4,474,266.00</b>	<b>4,812,200.00</b>	<b>5,024,388.00</b>	<b>212,188.00</b>	<b>4.41%</b>
<b>Gross Profit</b>	<b>4,474,266.00</b>	<b>4,812,200.00</b>	<b>5,024,388.00</b>	<b>212,188.00</b>	<b>4.41%</b>

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Expenses	October, 2021 - September, 2022 (as amended 9/15/22)	October, 2022 - September, 2023 (amended 2023)	October, 2023 - September, 2024	Budget Variance \$ FY'23 - FY'24	Budget Variance % FY'23 - FY'24
14400 Fiduciary Fees	7,000.00	9,000.00	9,000.00	0.00	0.00%
16001 Installation Expense					
16001.2 Taps / Water Line Expense	400.00	0.00	0.00	0.00	0.00%
16001.3 Taps / Sewer Line Expense	26,400.00	18,000.00	18,000.00	0.00	0.00%
<b>Total 16001 Installation Expense</b>	<b>26,800.00</b>	<b>18,000.00</b>	<b>18,000.00</b>	<b>0.00</b>	<b>0.00%</b>
16007 Utilities					
16007.1 Garbage Roll-Off Expense	1,000.00	3,000.00	3,000.00	0.00	0.00%
16007.2 Telephone	15,200.00	15,000.00	15,000.00	0.00	0.00%
16007.3 Internet	4,800.00	4,500.00	4,500.00	0.00	0.00%
16007.4 Electric - Water	33,000.00	72,000.00	72,000.00	0.00	0.00%
16007.5 Electric - Wastewater	95,000.00	109,000.00	109,000.00	0.00	0.00%
16007.6 Electric - Office	4,400.00	7,500.00	7,500.00	0.00	0.00%
<b>Total 16007 Utilities</b>	<b>153,400.00</b>	<b>211,000.00</b>	<b>211,000.00</b>	<b>0.00</b>	<b>0.00%</b>
16010 Bond Series 2015 Principal	125,000.00	125,000.00	130,000.00	5,000.00	4.00%
16020 Bond Series 2015 Interest	68,469.00	66,000.00	63,500.00	(2,500.00)	-3.79%
16030 Paying Agent Fee	3,600.00	3,000.00	3,000.00	0.00	0.00%
16035 2013 Bond Partial Redemption Exp	11,100.00	0.00	0.00	0.00	0.00%
16125 Calhoun Co. Appraisal District	43,000.00	53,000.00	53,000.00	0.00	0.00%
16127 Property Tax Discount Expense	1,200.00	0.00	0.00	0.00	0.00%
16200 Professional Fees	1,200.00	0.00	0.00	0.00	0.00%
16205 General & Administrative					
16205.10 Auditing Fees	43,000.00	40,000.00	40,000.00	0.00	0.00%
16205.20 Engineering Fees	170,000.00	107,000.00	107,000.00	0.00	0.00%
16205.23 LaSalle Water Plant Rehabilitation	0.00	21,000.00	0.00	(21,000.00)	-100.00%
16205.40 Bookkeeping Fees	86,000.00	60,000.00	60,000.00	0.00	0.00%
16205.50 Legal Notices & Publications	2,400.00	2,500.00	2,500.00	0.00	0.00%
<b>Total 16205 General &amp; Administrative</b>	<b>301,400.00</b>	<b>230,500.00</b>	<b>209,500.00</b>	<b>(21,000.00)</b>	<b>-9.11%</b>
16206 Legal Fees					
16206.2 Delinquent Tax Atty Fee	8,800.00	9,000.00	9,000.00	0.00	0.00%
16206.3 Legal Fees - General	311,000.00	326,000.00	260,000.00	(66,000.00)	-20.25%
<b>Total 16206 Legal Fees</b>	<b>319,800.00</b>	<b>335,000.00</b>	<b>269,000.00</b>	<b>(66,000.00)</b>	<b>-19.70%</b>
16207 General Manager	59,000.00	51,000.00	51,000.00	0.00	0.00%

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16208 Answering Service	1,800.00	1,800.00	1,800.00	0.00	0.00%
16212 Water	800.00	1,400.00	1,400.00	0.00	0.00%
<b>Total 16200 Professional Fees</b>	<b>684,000.00</b>	<b>619,700.00</b>	<b>532,700.00</b>	<b>(87,000.00)</b>	<b>-14.04%</b>
<b>16240 Supplies</b>					
16240.1 Office Supplies	9,000.00	9,000.00	9,000.00	0.00	0.00%
16240.2 Wastewater Supplies	13,000.00	16,000.00	16,000.00	0.00	0.00%
16240.3 Wastewater Collection Supplies	2,300.00	4,000.00	4,000.00	0.00	0.00%
16240.4 Water Treatment Supplies	6,800.00	15,000.00	15,000.00	0.00	0.00%
16240.5 Water Distribution Supplies	30,000.00	36,000.00	0.00	(36,000.00)	-100.00%
<b>16240.6 Chemicals</b>					
16240.61 Chemicals - Wastewater	4,200.00	11,500.00	11,500.00	0.00	0.00%
16240.62 Chemicals - Water	14,500.00	20,000.00	20,000.00	0.00	0.00%
<b>Total 16240.6 Chemicals</b>	<b>18,700.00</b>	<b>31,500.00</b>	<b>31,500.00</b>	<b>0.00</b>	<b>0.00%</b>
16240.70 Shop/Tools	8,000.00	5,500.00	5,500.00	0.00	0.00%
<b>Total 16240 Supplies</b>	<b>87,800.00</b>	<b>117,000.00</b>	<b>81,000.00</b>	<b>(36,000.00)</b>	<b>-30.77%</b>
16280 Mowing Expenses	200.00	100.00	100.00	0.00	0.00%
16299 Regulatory Assessment Expense	16,000.00	15,000.00	15,000.00	0.00	0.00%
16314 Bond Premiums - Employees	0.00	3,500.00	3,500.00	0.00	0.00%
<b>16326 Permits</b>					
16326.01 TCEQ Permit - Water	5,300.00	4,500.00	4,500.00	0.00	0.00%
<b>Total 16326 Permits</b>	<b>5,300.00</b>	<b>4,500.00</b>	<b>4,500.00</b>	<b>0.00</b>	<b>0.00%</b>
16327 Election Expense	20,000.00	0.00	0.00	0.00	0.00%
16328 Uniforms	10,000.00	9,000.00	9,000.00	0.00	0.00%
<b>16335 Repairs &amp; Maintenance</b>					
16335.1 Repairs - District Water	215,000.00	65,000.00	65,000.00	0.00	0.00%
16335.2 Repairs - Wastewater	66,000.00	16,000.00	16,000.00	0.00	0.00%
16335.3 Repairs - Wastewater Collection	232,000.00	226,000.00	226,000.00	0.00	0.00%
16335.4 Repairs - Water Distribution	2,200.00	120,300.00	120,300.00	0.00	0.00%
16335.5 Repairs/Maint Building	1,500.00	8,000.00	8,000.00	0.00	0.00%
<b>Total 16335 Repairs &amp; Maintenance</b>	<b>516,700.00</b>	<b>435,300.00</b>	<b>435,300.00</b>	<b>0.00</b>	<b>0.00%</b>
16336 Relocation Expense	0.00	83,000.00	0.00	(83,000.00)	-100.00%
16338 Rentals	23,000.00	0.00	0.00	0.00	0.00%
16339 Membership Dues	5,600.00	6,700.00	6,700.00	0.00	0.00%

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<b>16340 Conference / Training</b>					
<b>16341 Conference / Training Fees</b>	2,000.00	7,000.00	7,000.00	0.00	0.00%
<b>16342 Lodging/Meals</b>	1,000.00	4,500.00	4,500.00	0.00	0.00%
<b>Total 16340 Conference / Training</b>	<b>3,000.00</b>	<b>11,500.00</b>	<b>11,500.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>16344 Vehicles</b>					
<b>16344.1 Fuel</b>	42,000.00	40,000.00	40,000.00	0.00	0.00%
<b>16344.2 Maintenance &amp; Repair</b>	20,000.00	28,000.00	28,000.00	0.00	0.00%
<b>16344.3 Vehicles General</b>	500.00	0.00	0.00	0.00	0.00%
<b>Total 16344 Vehicles</b>	<b>62,500.00</b>	<b>68,000.00</b>	<b>68,000.00</b>	<b>0.00</b>	<b>0.00%</b>

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<b>16353 Insurance</b>					
16353.1 Windstorm	34,000.00	75,000.00	75,000.00	0.00	0.00%
16353.2 General Liability	57,000.00	40,000.00	40,000.00	0.00	0.00%
16353.3 Workmans Comp	0.00	16,985.00	16,985.00	0.00	0.00%
16353.4 D & O Insurance	0.00	3,050.00	3,050.00	0.00	0.00%
16353.6 RPP & Flood	12,000.00	8,000.00	8,000.00	0.00	0.00%
<b>Total 16353 Insurance</b>	<b>103,000.00</b>	<b>143,035.00</b>	<b>143,035.00</b>	<b>0.00</b>	<b>0.00%</b>
16355.2 Promotion/Advertising	0.00	1,000.00	1,000.00	0.00	0.00%
16357 Mileage	2,000.00	2,000.00	2,000.00	0.00	0.00%
16359 Bank Charges	3,500.00	7,000.00	7,000.00	0.00	0.00%
16360 Miscellaneous	200.00	0.00	0.00	0.00	0.00%
16362 Drug testing	400.00	1,000.00	1,000.00	0.00	0.00%
<b>16380 Operations and Maintenance</b>					
16380.1 Service Account Collections	300.00	0.00	0.00	0.00	0.00%
16380.3 Administrative					
16380.31 Printing	36,000.00	44,000.00	44,000.00	0.00	0.00%
16380.32 Billing Software	5,500.00	10,500.00	10,500.00	0.00	0.00%
16380.33 Document Storage/Retention Serv	900.00	1,250.00	1,250.00	0.00	0.00%
16380.34 Postage	2,600.00	6,500.00	6,500.00	0.00	0.00%
16380.35 Security Expense	858.00	3,500.00	3,500.00	0.00	0.00%
16380.36 Copier Lease	6,600.00	5,500.00	5,500.00	0.00	0.00%
16380.37 Radios & FCC Fee	13,300.00	600.00	600.00	0.00	0.00%
<b>Total 16380.3 Administrative</b>	<b>65,758.00</b>	<b>71,850.00</b>	<b>71,850.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>16381 Lab Fees</b>					
16381.1 Lab Fees - Water	15,700.00	21,500.00	22,000.00	500.00	2.33%
16381.2 Lab Fees - Sewer	0.00	6,000.00	6,000.00	0.00	0.00%
<b>Total 16381 Lab Fees</b>	<b>15,700.00</b>	<b>27,500.00</b>	<b>28,000.00</b>	<b>500.00</b>	<b>1.82%</b>
16383 Pest Control	900.00	1,000.00	1,000.00	0.00	0.00%
16386 Trash Service	459,000.00	477,000.00	477,000.00	0.00	0.00%
16395 Cleaning Services	0.00	10,000.00	10,000.00	0.00	0.00%
<b>Total 16380 Operations and Maintenance</b>	<b>541,658.00</b>	<b>587,350.00</b>	<b>587,850.00</b>	<b>500.00</b>	<b>0.02</b>
16400 Safety Expense	500.00	1,250.00	1,250.00	0.00	0.00%
16401 Surface Water - GBRA{Large}	320,000.00	227,000.00	80,000.00	(147,000.00)	-64.76%

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16402 Bulk Water - GBRA Canyon Lake	35,000.00	20,750.00	20,750.00	0.00	0.00%
16403 Bulk Water - Undine	0.00	0.00	501,875.00	501,875.00	100.00%
<b>16600 Payroll Expenses</b>					
16600.1 Emp. Pay - Regular Pay	511,000.00	530,000.00	576,000.00	46,000.00	8.68%
16600.2 Emp. Pay - Overtime	30,000.00	40,000.00	40,000.00	0.00	0.00%
16600.3 Emp. Pay - Sick Time	8,000.00	9,000.00	9,000.00	0.00	0.00%
16600.4 Emp. Pay - Vacation	15,000.00	16,000.00	16,000.00	0.00	0.00%
16600.5 Emp. Pay - Holiday Pay	18,000.00	16,000.00	16,000.00	0.00	0.00%
16600.6 Emp. Pay - Personal Day	2,000.00	5,000.00	5,000.00	0.00	0.00%
16600.7 Safety Incentive	5,400.00	3,000.00	3,000.00	0.00	0.00%
16600.71 Service Longevity	0.00	0.00	450.00	450.00	100.00%
16600.8 Director's Fees - La Salle	2,100.00	0.00	0.00	0.00	0.00%
16600.9 Director Fees	2,600.00	2,000.00	2,000.00	0.00	0.00%
16601.1 Other	300.00	0.00	0.00	0.00	0.00%
16601.2 Temp O.T. new rate	300.00	0.00	0.00	0.00	0.00%
16601.3 Temporary O.T. pay a	200.00	0.00	0.00	0.00	0.00%
16601.5 Bereavement Pay	800.00	550.00	550.00	0.00	0.00%
16601.6 Hourly (new rate)	1,800.00	0.00	0.00	0.00	0.00%
16601.7 Other Earnings	200.00	1,000.00	1,000.00	0.00	0.00%
<b>16605 Payroll Taxes</b>					
16605.1 Payroll - Social Security	36,200.00	42,000.00	42,000.00	0.00	0.00%
16605.2 Payroll - Medicare	8,500.00	0.00	0.00	0.00	0.00%
16605.3 Payroll - Unemployment taxes	400.00	1,000.00	1,000.00	0.00	0.00%
<b>Total 16605 Payroll Taxes</b>	<b>45,100.00</b>	<b>43,000.00</b>	<b>43,000.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>16610 Employee Insurance</b>					
16610.1 Retirement Benefit Plan	0.00	600.00	600.00	0.00	0.00%
16610.2 Medical Insurance	190,000.00	200,000.00	200,000.00	0.00	0.00%
<b>Total 16610 Employee Insurance</b>	<b>190,000.00</b>	<b>200,600.00</b>	<b>200,600.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>Total 16600 Payroll Expenses</b>	<b>832,800.00</b>	<b>866,150.00</b>	<b>912,600.00</b>	<b>46,450.00</b>	<b>5.36%</b>
16603 Payroll Taxes - La Salle	200.00	0.00	0.00	0.00	0.00%
<b>16750 LaSalle Merger Expenditures</b>					
16750.1 Community Education - Touchstone	6,700.00	0.00	0.00	0.00	0.00%
16750.13 Legal Fees - ABHR	77,400.00	0.00	0.00	0.00	0.00%