

Port O'Connor Improvement District-GOF

SB2 Reporting Requirements

October 2023 through September 2026

	October, 2023 - September, 2024	October, 2024 - September, 2025	October, 2025 - September, 2026	Budget Variance \$ FY'25 - FY'26	Budget Variance % FY'25 - FY'26
Income					
14100 Customer Service Fees Water	1,200,000.00	1,250,000.00	1,300,000.00	50,000.00	4.17%
14110 Delinquent Tax Attorney Fees	8,500.00	5,000.00	6,000.00	1,000.00	11.76%
14115 Inspection Revenue	6,000.00	5,000.00	5,000.00	0.00	0.00%
14160 Capital Recovery Revenue				0.00	0.00%
14160.1 Water connection fee	5,000.00	5,000.00	4,000.00	(1,000.00)	-20.00%
14160.2 Tap Connections Water	35,000.00	35,000.00	30,000.00	(5,000.00)	-14.29%
14160.3 Tap Connections Sewer	75,000.00	55,000.00	55,000.00	0.00	0.00%
14160.5 Sewer Pot Reimbursement	0.00	0.00	0.00	0.00	0.00%
Total 14160 Capital Recovery Revenue	115,000.00	95,000.00	89,000.00	(6,000.00)	-5.22%
14166 Disconnection Fee	5,500.00	5,500.00	2,500.00	(3,000.00)	-54.55%
14190 Sale of Assets Revenue	0.00	0.00	0.00	0.00	0.00%
14200 Customer Svc Fees Wastewater	772,000.00	750,000.00	750,000.00	0.00	0.00%
14203 Garbage Revenue	551,000.00	568,000.00	570,000.00	2,000.00	0.36%
14300 Miscellaneous Revenue	0.00	0.00	0.00	0.00	0.00%
14330 Service Penalty & Interest Fees	14,000.00	14,000.00	15,000.00	1,000.00	7.14%
14340 Interest Earned on Checking	4,500.00	70,000.00	100,000.00	30,000.00	666.67%
14350 Maintenance Tax Collections	1,791,688.00	1,800,000.00	2,000,000.00	200,000.00	11.16%
14351 M & O Penalty & Interest	15,000.00	15,000.00	15,000.00	0.00	0.00%
14370 Interest Earned on Investments	178,000.00	250,000.00	250,000.00	0.00	0.00%
14371 Accretion Income	2,000.00	2,000.00	2,000.00	0.00	0.00%
14380 Miscellaneous Service Fees	0.00	0.00	0.00	0.00	0.00%
14381 Bank Draft Fees	600.00	600.00	600.00	0.00	0.00%
Total 14380 Miscellaneous Service Fees	600.00	600.00	600.00	0.00	0.00%
14391 Insurance Proceeds	0.00	0.00	4,500.00	4,500.00	100.00%
14500 TCEQ Assessment Fee	10,000.00	10,000.00	10,000.00	0.00	0.00%
14550 Sales Tax Revenue	350,000.00	350,000.00	370,000.00	20,000.00	5.71%
4120 Interest Income MMA	600.00	600.00	4,000.00	3,400.00	566.67%
Total Income	5,024,388.00	5,190,700.00	5,493,600.00	302,900.00	6.03%
Gross Profit	5,024,388.00	5,190,700.00	5,493,600.00	302,900.00	6.03%

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Expenses				0.00	
14400 Fiduciary Fees	9,000.00	16,000.00	24,000.00	8,000.00	88.89%
16001 Installation Expense				0.00	
16001.2 Taps / Water Line Expense	0.00	0.00	0.00	0.00	0.00%
16001.3 Taps / Sewer Line Expense	18,000.00	18,000.00	18,000.00	0.00	0.00%
Total 16001 Installation Expense	18,000.00	18,000.00	18,000.00	0.00	0.00%
16007 Utilities				0.00	
16007.1 Garbage Roll-Off Expense	3,000.00	3,500.00	7,000.00	3,500.00	116.67%
16007.2 Telephone	15,000.00	17,500.00	17,500.00	0.00	0.00%
16007.3 Internet	4,500.00	7,000.00	7,000.00	0.00	0.00%
16007.4 Electric - Water	72,000.00	36,000.00	65,000.00	29,000.00	40.28%
16007.5 Electric - Wastewater	109,000.00	100,000.00	110,000.00	10,000.00	9.17%
16007.6 Electric - Office	7,500.00	7,500.00	7,500.00	0.00	0.00%
Total 16007 Utilities	211,000.00	171,500.00	214,000.00	42,500.00	20.14%
16010 Bond Series 2015 Principal	130,000.00	130,000.00	135,000.00	5,000.00	3.85%
16020 Bond Series 2015 Interest	63,500.00	60,000.00	57,000.00	(3,000.00)	-4.72%
16030 Paying Agent Fee	3,000.00	5,000.00	5,000.00	0.00	0.00%
16125 Calhoun Co. Appraisal District	53,000.00	53,000.00	72,000.00	19,000.00	35.85%
16200 Professional Fees	0.00	0.00	0.00	0.00	0.00%
16205 General & Administrative				0.00	
16205.10 Auditing Fees	40,000.00	40,000.00	40,000.00	0.00	0.00%
16205.20 Engineering Fees	107,000.00	220,000.00	220,000.00	0.00	0.00%
16205.32 Asset Mgmt/Bonds IRS Compliance	0.00	2,500.00	2,500.00	0.00	0.00%
16205.40 Bookkeeping Fees	60,000.00	60,000.00	60,000.00	0.00	0.00%
16205.50 Legal Notices & Publications	2,500.00	2,500.00	2,500.00	0.00	0.00%
16205.60 IT Support	0.00	10,000.00	6,000.00	(4,000.00)	0.00%
Total 16205 General & Administrative	209,500.00	335,000.00	331,000.00	(4,000.00)	-1.91%
16206 Legal Fees				0.00	
16206.2 Delinquent Tax Atty Fee	9,000.00	4,000.00	8,000.00	4,000.00	44.44%
16206.3 Legal Fees - General	260,000.00	260,000.00	200,000.00	(60,000.00)	-23.08%
Total 16206 Legal Fees	269,000.00	264,000.00	208,000.00	(56,000.00)	-20.82%
16207 General Manager	51,000.00	51,000.00	15,000.00	(36,000.00)	-70.59%
16208 Answering Service	1,800.00	1,800.00	1,800.00	0.00	0.00%
16212 Water	1,400.00	1,400.00	1,400.00	0.00	0.00%
Total 16200 Professional Fees	532,700.00	653,200.00	557,200.00	(96,000.00)	-18.02%
16240 Supplies				0.00	
16240.1 Office Supplies	9,000.00	9,000.00	9,000.00	0.00	0.00%
16240.2 Wastewater Supplies	16,000.00	1,000.00	1,000.00	0.00	0.00%
16240.3 Wastewater Collection Supplies	4,000.00	1,500.00	1,500.00	0.00	0.00%
16240.4 Water Treatment Supplies	15,000.00	10,000.00	10,000.00	0.00	0.00%

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16240.5 Water Distribution Supplies	0.00	0.00	0.00	0.00	0.00%
16240.6 Chemicals				0.00	
16240.61 Chemicals - Wastewater	11,500.00	11,500.00	11,500.00	0.00	0.00%
16240.62 Chemicals - Water	20,000.00	10,000.00	12,000.00	2,000.00	10.00%
Total 16240.6 Chemicals	31,500.00	21,500.00	23,500.00	2,000.00	6.35%
16240.70 Shop/Tools	5,500.00	8,500.00	18,000.00	9,500.00	172.73%
Total 16240 Supplies	81,000.00	51,500.00	63,000.00	11,500.00	14.20%
16280 Mowing Expenses	100.00	100.00	100.00	0.00	0.00%
16299 Regulatory Assessment Expense	15,000.00	15,500.00	15,500.00	0.00	0.00%
16314 Bond Premiums - Employees	3,500.00	3,500.00	1,000.00	(2,500.00)	-71.43%
16326 Permits				0.00	
16326.01 TCEQ Permit - Water	4,500.00	9,000.00	15,000.00	6,000.00	133.33%
Total 16326 Permits	4,500.00	9,000.00	15,000.00	6,000.00	133.33%
16327 Election Expense	0.00	0.00	0.00	0.00	0.00%

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16328 Uniforms	9,000.00	10,600.00	10,600.00	0.00	0.00%
16335 Repairs & Maintenance				0.00	
Water Plant	65,000.00	80,000.00	80,000.00	0.00	0.00%
16335.2 Repairs - Wastewater Sewer Plant	16,000.00	32,000.00	32,000.00	0.00	0.00%
Station, Pits, Vacuum Parts	226,000.00	210,000.00	210,000.00	0.00	0.00%
16335.4 Repairs - Water Distribution	120,300.00	80,000.00	80,000.00	0.00	0.00%
16335.5 Repairs/Maint Building	8,000.00	8,000.00	8,000.00	0.00	0.00%
16335.5 Miscellaneous Repairs	0.00	0.00	1,000.00	1,000.00	100.00%
Total 16335 Repairs & Maintenance	435,300.00	410,000.00	411,000.00	1,000.00	0.23%
16336 Relocation Expense	0.00	0.00	0.00	0.00	0.00%
16338 Rentals	0.00	0.00	0.00	0.00	0.00%
16339 Membership Dues	6,700.00	6,700.00	6,700.00	0.00	0.00%
16340 Conference / Training				0.00	
16341 Conference / Training Fees	7,000.00	5,000.00	5,000.00	0.00	0.00%
16342 Lodging/Meals	4,500.00	3,000.00	3,000.00	0.00	0.00%
Total 16340 Conference / Training	11,500.00	8,000.00	8,000.00	0.00	0.00%
16344 Vehicles & Equipment				0.00	
16344.1 Fuel	40,000.00	40,000.00	40,000.00	0.00	0.00%
16344.2 Maintenance & Repair	28,000.00	20,000.00	20,000.00	0.00	0.00%
16344.3 Vehicles General	0.00	8,000.00	8,000.00	0.00	0.00%
Total 16344 Vehicles	68,000.00	68,000.00	68,000.00	0.00	0.00%
16353 Insurance				0.00	
16353.1 Windstorm	75,000.00	60,000.00	60,000.00	0.00	0.00%
16353.2 General Liability	40,000.00	50,000.00	85,000.00	35,000.00	87.50%
16353.3 Workmans Comp	16,985.00	16,000.00	20,000.00	4,000.00	23.55%
16353.4 D & O Insurance	3,050.00	3,050.00	3,050.00	0.00	0.00%
16353.5 Automobile Insurance	0.00	5,000.00	5,000.00	0.00	0.00%
16353.6 RPP & Flood	8,000.00	8,000.00	8,000.00	0.00	0.00%
16353.7 Mobile Equipment	0.00	2,500.00	2,500.00	0.00	0.00%
16353.8 Crime	0.00	750.00	2,000.00	1,250.00	0.00%
Total 16353 Insurance	143,035.00	145,300.00	185,550.00	40,250.00	28.14%
16355.2 Promotion/Advertising	1,000.00	1,000.00	1,000.00	0.00	0.00%
16357 Mileage	2,000.00	2,100.00	3,500.00	1,400.00	70.00%
16359 Bank Charges	7,000.00	8,600.00	8,600.00	0.00	0.00%
16360 Miscellaneous	0.00	0.00	1,000.00	1,000.00	100.00%
16362 Drug testing	1,000.00	1,000.00	1,000.00	0.00	0.00%
16380 Operations and Maintenance				0.00	
16380.1 Service Account Collections	0.00	0.00	0.00	0.00	0.00%
16380.3 Administrative				0.00	
16380.31 Printing	44,000.00	25,000.00	25,000.00	0.00	0.00%

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16380.32 Billing Software	10,500.00	10,500.00	10,500.00	0.00	0.00%
16380.33 Document Storage/Retention Serv	1,250.00	1,000.00	1,000.00	0.00	0.00%
16380.34 Postage	6,500.00	8,000.00	12,000.00	6,000.00	92.31%
16380.35 Security Expense	3,500.00	3,500.00	3,500.00	0.00	0.00%
16380.36 Copier Lease	5,500.00	5,500.00	5,500.00	0.00	0.00%
16380.37 Radios & FCC Fee	600.00	600.00	1,500.00	900.00	150.00%
Total 16380.3 Administrative	71,850.00	52,100.00	59,000.00	6,900.00	9.60%
16381 Lab Fees				0.00	
16381.1 Lab Fees - Water	22,000.00	5,000.00	5,000.00	0.00	0.00%
16381.2 Lab Fees - Sewer	6,000.00	20,000.00	30,000.00	10,000.00	166.67%
Total 16381 Lab Fees	28,000.00	25,000.00	35,000.00	10,000.00	35.71%
16383 Pest Control	1,000.00	1,000.00	1,000.00	0.00	0.00%
16386 Trash Service	477,000.00	541,000.00	570,000.00	29,000.00	6.08%
16395 Cleaning Services	10,000.00	10,000.00	10,000.00	0.00	0.00%

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Total 16380 Operations and Maintenance	587,850.00	629,100.00	675,000.00	45,900.00	4.15
16400 Safety Expense	1,250.00	1,250.00	1,250.00	0.00	0.00%
16401 Surface Water - GBRA{Large}	80,000.00	97,000.00	0.00	(97,000.00)	-121.25%
16402 Bulk Water - GBRA Canyon Lake	20,750.00	20,000.00	0.00	(20,000.00)	-96.39%
16403 Bulk Water - Undine	501,875.00	510,000.00	0.00	(510,000.00)	-101.62%
16600 Payroll Expenses				0.00	
16600.1 Emp. Pay - Regular Pay	576,000.00	576,000.00	576,000.00	0.00	0.00%
16600.2 Emp. Pay - Overtime	40,000.00	40,000.00	40,000.00	0.00	0.00%
16600.3 Emp. Pay - Sick Time	9,000.00	9,000.00	9,000.00	0.00	0.00%
16600.4 Emp. Pay - Vacation	16,000.00	16,000.00	16,000.00	0.00	0.00%
16600.5 Emp. Pay - Holiday Pay	16,000.00	16,000.00	16,000.00	0.00	0.00%
16600.6 Emp. Pay - Personal Day	5,000.00	5,000.00	5,000.00	0.00	0.00%
16600.7 Safety Incentive	3,000.00	3,000.00	3,000.00	0.00	0.00%
16600.71 Service Longevity	450.00	450.00	450.00	0.00	0.00%
16600.8 Director's Fees - La Salle	0.00	0.00	0.00	0.00	0.00%
16600.9 Director Fees	2,000.00	17,000.00	22,000.00	5,000.00	250.00%
16601.1 Other	0.00	0.00	0.00	0.00	0.00%
16601.2 Temp O.T. new rate	0.00	0.00	0.00	0.00	0.00%
16601.3 Temporary O.T. pay a	0.00	0.00	0.00	0.00	0.00%
16601.5 Bereavement Pay	550.00	550.00	550.00	0.00	0.00%
16601.6 Hourly (new rate)	0.00	0.00	0.00	0.00	0.00%
16601.7 Other Earnings	1,000.00	500.00	500.00	0.00	0.00%
16605 Payroll Taxes				0.00	
16605.1 Payroll - Social Security	42,000.00	46,000.00	48,000.00	2,000.00	4.76%
16605.2 Payroll - Medicare	0.00	0.00	0.00	0.00	0.00%
16605.3 Payroll - Unemployment taxes	1,000.00	2,400.00	2,400.00	0.00	0.00%
Total 16605 Payroll Taxes	43,000.00	48,400.00	50,400.00	2,000.00	4.65%
16610 Employee Insurance				0.00	
16610.1 Retirement Benefit Plan	600.00	600.00	600.00	0.00	0.00%
16610.2 Medical Insurance	200,000.00	314,000.00	270,000.00	(44,000.00)	-22.00%
Total 16610 Employee Insurance	200,600.00	314,600.00	270,600.00	(44,000.00)	-21.93%
Total 16600 Payroll Expenses	912,600.00	1,046,500.00	1,009,500.00	(37,000.00)	-4.05%
16850 Sludga	10,000.00	10,000.00	10,000.00	0.00	0.00%
17000 Capital Outlay				0.00	
17000.10 Capital - New Office Building Constructi	0.00	0.00	0.00	0.00	0.00%
17000.11 Capital Outlay - Equipment	20,000.00	90,000.00	90,000.00	0.00	0.00%
17000.6 Cap. Outlay - Sewer	64,000.00	64,000.00	64,000.00	0.00	0.00%
17000.7 Cap. Outlay - Water	71,000.00	71,000.00	71,000.00	0.00	0.00%
17000.8 Capital Outlay Equipment	0.00	0.00	0.00	0.00	0.00%
Total 17000 Capital Outlay	155,000.00	225,000.00	225,000.00	0.00	0.00%
5160 Customer Refunds	3,000.00	3,000.00	3,000.00	0.00	0.00%

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99999 Contingency	907,228.00	801,250.00	1,688,100.00	886,850.00	97.75%
Total Expenses	4,968,388.00	5,190,700.00	5,493,600.00	302,900.00	6.07%
Net Operating Income	36,000.00	0.00	0.00	0.00	0.00%
Other Income				0.00	
14360 Dividend Income	0.00	0.00	0.00	0.00	0.00%
14600 LaSalle WCID#1 Payment	0.00	0.00	0.00	0.00	0.00%
15600 Unrealized Gain (Loss)	39,000.00	0.00	0.00	0.00	0.00%
Total Other Income	39,000.00	0.00	0.00	0.00	0.00%
Other Expenses				0.00	
11005 Transfers	75,000.00	0.00	0.00	0.00	0.00%
Total Other Expenses	75,000.00	0.00	0.00	0.00	0.00%
Net Other Income	(36,000.00)	0.00	0.00	0.00	0.00%
Net Income	0.00	0.00	0.00	0.00	0.00%