

Port O'Connor Improvement District-GOF

SB2 Reporting Requirements

October 2021 through September 2024

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

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	September, 2022 (as amended 9/15/22)	September, 2023 (amended 2023)	September, 2023 (amended 2023)	September, 2024	FY'23 - FY'24	FY'23 - FY'24	Variance \$	Variance %
Expenses								
14400 Fiduciary Fees	7,000.00	9,000.00	9,000.00	9,000.00	0.00	0.00	0.00%	
16001 Installation Expense								
16001.2 Taps / Water Line Expense	400.00	0.00	0.00	0.00	0.00	0.00	0.00%	
16001.3 Taps / Sewer Line Expense	26,400.00	18,000.00	18,000.00	18,000.00	0.00	0.00	0.00%	
Total 16001 Installation Expense	26,800.00	18,000.00	18,000.00	18,000.00	0.00	0.00	0.00%	
16007 Utilities								
16007.1 Garbage Roll-Off Expense	1,000.00	3,000.00	3,000.00	3,000.00	0.00	0.00	0.00%	
16007.2 Telephone	15,200.00	15,000.00	15,000.00	15,000.00	0.00	0.00	0.00%	
16007.3 Internet	4,800.00	4,500.00	4,500.00	4,500.00	0.00	0.00	0.00%	
16007.4 Electric - Water	33,000.00	72,000.00	72,000.00	72,000.00	0.00	0.00	0.00%	
16007.5 Electric - Wastewater	95,000.00	109,000.00	109,000.00	109,000.00	0.00	0.00	0.00%	
16007.6 Electric - Office	4,400.00	7,500.00	7,500.00	7,500.00	0.00	0.00	0.00%	
Total 16007 Utilities	153,400.00	211,000.00	211,000.00	211,000.00	0.00	0.00	0.00%	
16010 Bond Series 2015 Principal	125,000.00	125,000.00	130,000.00	130,000.00	5,000.00	4,000.00	4.00%	
16020 Bond Series 2015 Interest	68,469.00	66,000.00	63,500.00	63,500.00	(2,500.00)	(3,790.00)	-3.79%	
16030 Paying Agent Fee	3,600.00	3,000.00	3,000.00	3,000.00	0.00	0.00	0.00%	
16035 2013 Bond Partial Redemption Exp	11,100.00	0.00	0.00	0.00	0.00	0.00	0.00%	
16125 Calthoun Co. Appraisal District	43,000.00	53,000.00	53,000.00	53,000.00	0.00	0.00	0.00%	
16127 Property Tax Discount Expense	1,200.00	0.00	0.00	0.00	0.00	0.00	0.00%	
16200 Professional Fees	1,200.00	0.00	0.00	0.00	0.00	0.00	0.00%	
16205 General & Administrative								
16205.10 Auditing Fees	43,000.00	40,000.00	40,000.00	40,000.00	0.00	0.00	0.00%	
16205.20 Engineering Fees	170,000.00	107,000.00	107,000.00	107,000.00	0.00	0.00	0.00%	
16205.23 LaSalle Water Plant Rehabilitation	0.00	21,000.00	0.00	0.00	(21,000.00)	(100,000.00)	-100.00%	
16205.40 Bookkeeping Fees	86,000.00	60,000.00	60,000.00	60,000.00	0.00	0.00	0.00%	
16205.50 Legal Notices & Publications	2,400.00	2,500.00	2,500.00	2,500.00	0.00	0.00	0.00%	
Total 16205 General & Administrative	301,400.00	230,500.00	209,500.00	209,500.00	(21,000.00)	(9,110.00)	-9.11%	
16206 Legal Fees								
16206.2 Delinquent Tax Atty Fee	8,800.00	9,000.00	9,000.00	9,000.00	0.00	0.00	0.00%	
16206.3 Legal Fees - General	311,000.00	326,000.00	260,000.00	260,000.00	(66,000.00)	(20,250.00)	-20.25%	
Total 16206 Legal Fees	319,800.00	335,000.00	269,000.00	269,000.00	(66,000.00)	(19,750.00)	-19.70%	
16207 General Manager	59,000.00	51,000.00	51,000.00	51,000.00	0.00	0.00	0.00%	

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	September, 2022 (as amended 9/15/22)	September, 2023 (amended 2023)	September, 2023 (amended 2023)	September, 2024	FY'23 - FY'24	FY'23 - FY'24	Variance \$	Variance %
16208 Answering Service								
16212 Water	1,800.00	1,800.00	1,400.00	1,400.00	0.00	0.00	0.00%	0.00%
Total 16200 Professional Fees	684,000.00	619,700.00	532,700.00	(87,000.00)	-14.04%			
16240 Supplies								
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%			
16240.6 Chemicals								
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%			
Total 16240.6 Chemicals	18,700.00	31,500.00	31,500.00	0.00	0.00%			
16240.70 Shop/Tools	8,000.00	5,500.00	5,500.00	0.00	0.00%			
Total 16240 Supplies	87,800.00	117,000.00	81,000.00	(36,000.00)	-30.77%			
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%			
16326 Permits								
16326.01 TCEQ Permit - Water	5,300.00	4,500.00	4,500.00	0.00	0.00%			
Total 16326 Permits	5,300.00	4,500.00	4,500.00	0.00	0.00%			
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%			
16335 Repairs & Maintenance								
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%			
Total 16335 Repairs & Maintenance	516,700.00	435,300.00	435,300.00	0.00	0.00%			
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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16340 Conference / Training					
16341 Conference / Training Fees	2,000.00	7,000.00	7,000.00	0.00	0.00%
16342 Lodging/Meals	1,000.00	4,500.00	4,500.00	0.00	0.00%
Total 16340 Conference / Training	3,000.00	11,500.00	11,500.00	0.00	0.00%
16344 Vehicles					
16344.1 Fuel	42,000.00	40,000.00	40,000.00	0.00	0.00%
16344.2 Maintenance & Repair	20,000.00	28,000.00	28,000.00	0.00	0.00%
16344.3 Vehicles General	500.00	0.00	0.00	0.00	0.00%
Total 16344 Vehicles	62,500.00	68,000.00	68,000.00	0.00	0.00%

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	September, 2022 (as amended 9/15/22)	September, 2023 (amended 2023)	September, 2023 (amended 2023)	September, 2024	September, 2024	FY'23 - FY'24	FY'23 - FY'24	Variance %
16353 Insurance								
16353.1 Windstorm	34,000.00	75,000.00	75,000.00	75,000.00	0.00	0.00	0.00%	
16353.2 General Liability	57,000.00	40,000.00	40,000.00	40,000.00	0.00	0.00	0.00%	
16353.3 Workmans Comp	0.00	16,985.00	16,985.00	16,985.00	0.00	0.00	0.00%	
16353.4 D & O Insurance	0.00	3,050.00	3,050.00	3,050.00	0.00	0.00	0.00%	
16353.6 RPP & Flood	12,000.00	8,000.00	8,000.00	8,000.00	0.00	0.00	0.00%	
Total 16353 Insurance	103,000.00	143,035.00	143,035.00	143,035.00	0.00	0.00	0.00%	
16355.2 Promotion/Advertising	0.00	1,000.00	1,000.00	1,000.00	0.00	0.00	0.00%	
16357 Mileage	2,000.00	2,000.00	2,000.00	2,000.00	0.00	0.00	0.00%	
16359 Bank Charges	3,500.00	7,000.00	7,000.00	7,000.00	0.00	0.00	0.00%	
16360 Miscellaneous	200.00	0.00	0.00	0.00	0.00	0.00	0.00%	
16362 Drug testing	400.00	1,000.00	1,000.00	1,000.00	0.00	0.00	0.00%	
16380 Operations and Maintenance								
16380.1 Service Account Collections	300.00	0.00	0.00	0.00	0.00	0.00	0.00%	
16380.3 Administrative								
16380.31 Printing	36,000.00	44,000.00	44,000.00	44,000.00	0.00	0.00	0.00%	
16380.32 Billing Software	5,500.00	10,500.00	10,500.00	10,500.00	0.00	0.00	0.00%	
16380.33 Document Storage/Retention Serv	900.00	1,250.00	1,250.00	1,250.00	0.00	0.00	0.00%	
16380.34 Postage	2,600.00	6,500.00	6,500.00	6,500.00	0.00	0.00	0.00%	
16380.35 Security Expense	858.00	3,500.00	3,500.00	3,500.00	0.00	0.00	0.00%	
16380.36 Copier Lease	6,600.00	5,500.00	5,500.00	5,500.00	0.00	0.00	0.00%	
16380.37 Radios & FCC Fee	13,300.00	600.00	600.00	600.00	0.00	0.00	0.00%	
Total 16380.3 Administrative	65,758.00	71,850.00	71,850.00	71,850.00	0.00	0.00	0.00%	
16381 Lab Fees								
16381.1 Lab Fees - Water	15,700.00	21,500.00	22,000.00	22,000.00	500.00	500.00	2.33%	
16381.2 Lab Fees - Sewer	0.00	6,000.00	6,000.00	6,000.00	0.00	0.00	0.00%	
Total 16381 Lab Fees	15,700.00	27,500.00	28,000.00	28,000.00	500.00	500.00	1.82%	
16383 Pest Control	900.00	1,000.00	1,000.00	1,000.00	0.00	0.00	0.00%	
16386 Trash Service	459,000.00	477,000.00	477,000.00	477,000.00	0.00	0.00	0.00%	
16395 Cleaning Services	0.00	10,000.00	10,000.00	10,000.00	0.00	0.00	0.00%	
Total 16380 Operations and Maintenance	541,658.00	587,350.00	587,850.00	587,850.00	500.00	500.00	0.02%	
16400 Safety Expense	500.00	1,250.00	1,250.00	1,250.00	0.00	0.00	0.00%	
16401 Surface Water - GBRA{Large}	320,000.00	227,000.00	80,000.00	80,000.00	(147,000.00)	(147,000.00)	-64.76%	

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16402 Bulk Water - GBRA Canyon Lake								
16403 Bulk Water - Undine	35,000.00	20,750.00	0.00	20,750.00	501,875.00	501,875.00	0.00	0.00%
16600 Payroll Expenses								
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%	
16605 Payroll Taxes								
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%	
Total 16605 Payroll Taxes	45,100.00	43,000.00	43,000.00	0.00			0.00%	
16610 Employee Insurance								
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%	
Total 16610 Employee Insurance	190,000.00	200,600.00	200,600.00	0.00			0.00%	
Total 16600 Payroll Expenses	832,800.00	866,150.00	912,600.00	46,450.00			5.36%	
16603 Payroll Taxes - La Salle	200.00	0.00	0.00	0.00			0.00%	
16750 LaSalle Merger Expenditures	6,700.00	0.00	0.00	0.00			0.00%	
16750.1 Community Education - Touchstone	77,400.00	0.00	0.00	0.00			0.00%	
16750.13 Legal Fees - ABHR								

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16750.2 Legal Fees - Walker Keeling
 Total 16750 LaSalle Merger Expenditures
 16850 Sludge

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	34,100.00	0.00	0.00	0.00	0.00%
	118,200.00	0.00	0.00	0.00	0.00%
	14,000.00	10,000.00	10,000.00	0.00	0.00%

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17000 Capital Outlay								
17000.10 Capital - New Office Building Construction	100,000.00	50,000.00	0.00	(50,000.00)	-100.00%			
17000.11 Capital Outlay	15,200.00	20,000.00	20,000.00	0.00	0.00%			
17000.2 Capital Outlay - Internet	0.00	225,000.00	0.00	(225,000.00)	-100.00%			
17000.3 Cap Outlay - Vehicle	100,000.00	0.00	0.00	0.00	0.00%			
17000.6 Cap. Outlay - Sewer	240,000.00	55,000.00	64,000.00	9,000.00	16.36%			
17000.7 Cap. Outlay - Water	130,000.00	20,000.00	71,000.00	51,000.00	255.00%			
17000.8 Capital Outlay Equipment	47,000.00	0.00	0.00	0.00	0.00%			
Total 17000 Capital Outlay	632,200.00	370,000.00	155,000.00	(215,000.00)	-58.11%			
5160 Customer Refunds	100.00	3,000.00	3,000.00	0.00	0.00%			
99999 Contingency	0.00	678,365.00	907,228.00	228,863.00	33.74%			
Total Expenses	4,443,327.00	4,776,200.00	4,988,388.00	212,188.00	4.44%			
Net Operating Income	30,939.00	36,000.00	36,000.00	0.00	0.00%			
Other Income								
14360 Dividend Income	6,500.00	0.00	0.00	0.00	0.00%			
14600 LaSalle WCID#1 Payment	42,000.00	0.00	0.00	0.00	0.00%			
15600 Unrealized Gain (Loss)	6,000.00	39,000.00	39,000.00	0.00	0.00%			
Total Other Income	54,500.00	39,000.00	39,000.00	0.00	0.00%			
Other Expenses								
11005 Transfers	2,300,000.00	75,000.00	75,000.00	0.00	0.00%			
Total Other Expenses	2,300,000.00	75,000.00	75,000.00	0.00	0.00%			
Net Other Income	(2,245,500.00)	(36,000.00)	(36,000.00)	0.00	0.00%			
Net Income	(2,214,561.00)	0.00	0.00	0.00	0.00%			