

Port O'Connor Improvement District-GOF
SB2 Reporting Requirements
October 2020 through September 2023

	October, 2020 - September, 2021	October, 2021 - September, 2022	October, 2022 - September, 2023	Budget Variance \$ FY'22 - FY'23	Budget Variance % FY'22 - FY'23
Income					
14100 Customer Service Fees Water	955,000.00	1,055,986.00	1,060,000.00	4,014.00	0.38%
14110 Delinquent Tax Attorney Fees	4,000.00	5,000.00	9,000.00	4,000.00	80.00%
14115 Inspection Revenue	3,000.00	5,000.00	5,000.00	0.00	0.00%
14160 Capital Recovery Revenue					0.00%
14160.1 Water connection fee	8,800.00	5,000.00	5,000.00	0.00	0.00%
14160.2 Tap Connections Water	50,000.00	50,000.00	38,000.00	(12,000.00)	-24.00%
14160.3 Tap Connections Sewer	75,000.00	75,000.00	75,000.00	0.00	0.00%
14160.4 Line Extension	10,000.00	10,000.00	0.00	(10,000.00)	-100.00%
Total 14160 Capital Recovery Revenue	143,800.00	140,000.00	118,000.00	(22,000.00)	-15.71%
14165 Bore Fee	14,000.00	0.00	0.00	0.00	0.00%
14166 Disconnection Fee	300.00	330.00	9,000.00	8,670.00	2627.27%
14200 Customer Svc Fees Wastewater	570,000.00	620,000.00	625,000.00	5,000.00	0.81%
14203 Garbage Revenue	500,000.00	500,000.00	500,000.00	0.00	0.00%
14300 Miscellaneous Revenue	4,000.00	4,000.00	11,000.00	7,000.00	175.00%
14330 Service Penalty & Interest Fees	15,000.00	13,000.00	13,000.00	0.00	0.00%
14340 Interest Earned on Checking	500.00	7,000.00	2,000.00	(5,000.00)	-71.43%
14350 Maintenance Tax Collections	908,000.00	980,000.00	1,200,000.00	220,000.00	22.45%
14350.1 Rendition Tax Collections	600.00	100.00	0.00	(100.00)	-100.00%
14351 M & O Penalty & Interest	8,000.00	11,000.00	15,000.00	4,000.00	36.36%
14352 Rendition Penalty & Interest	30.00	0.00	0.00	0.00	0.00%
14370 Interest Earned on Investments	50,000.00	2,000.00	13,000.00	11,000.00	550.00%
14380 Miscellaneous Service Fees	700.00	1,250.00	0.00	(1,250.00)	-100.00%
14381 Bank Draft Fees	10,000.00	9,000.00	9,000.00	0.00	0.00%
Total 14380 Miscellaneous Service Fees	10,700.00	10,250.00	9,000.00	(1,250.00)	-12.20%
14500 TCEQ Assessment Fee	9,500.00	12,000.00	10,000.00	(2,000.00)	-16.67%
14550 Sales Tax Revenue	250,000.00	500,000.00	350,000.00	(150,000.00)	-30.00%
4120 Interest Income MMA	0.00	0.00	1,000.00	1,000.00	0.00%
Total Income	3,446,430.00	3,865,666.00	3,950,000.00	84,334.00	2.18%
Gross Profit	3,446,430.00	3,865,666.00	3,950,000.00	84,334.00	2.18%
Expenses					
14400 Fiduciary Fees	0.00	0.00	6,500.00	6,500.00	0.00%
16001 Installation Expense	0.00	500.00	0.00	(500.00)	-100.00%
16001.2 Taps / Water Line Expense	70,000.00	0.00	1,000.00	1,000.00	0.00%
16001.3 Taps / Sewer Line Expense	100,000.00	0.00	30,000.00	30,000.00	0.00%
Total 16001 Installation Expense	170,000.00	500.00	31,000.00	30,500.00	6100.00%
16007 Utilities					
16007.1 Garbage Roll-Off Expense	8,700.00	0.00	3,200.00	3,200.00	0.00%
16007.2 Telephone	20,000.00	8,000.00	15,000.00	7,000.00	87.50%
16007.3 Internet	3,500.00	2,000.00	4,500.00	2,500.00	125.00%
16007.4 Electric - Water	19,500.00	20,000.00	32,000.00	12,000.00	60.00%
16007.5 Electric - Wastewater	70,000.00	105,000.00	88,000.00	(17,000.00)	-16.19%
16007.6 Electric - Office	3,500.00	5,000.00	4,000.00	(1,000.00)	-20.00%
Total 16007 Utilities	125,200.00	140,000.00	146,700.00	6,700.00	4.79%

16010 Bond Series 2015 Principal	120,000.00	125,000.00	125,000.00	0.00	0.00%
16020 Bond Series 2015 Interest	70,557.00	68,469.00	69,000.00	531.00	0.78%
16030 Paying Agent Fee	1,500.00	2,000.00	3,000.00	1,000.00	50.00%
16125 Calhoun Co. Appraisal District	35,000.00	35,000.00	35,000.00	0.00	0.00%
16200 Professional Fees					
16205 General & Administrative					
16205.10 Auditing Fees	35,000.00	43,000.00	36,000.00	(7,000.00)	-16.28%
16205.20 Engineering Fees	50,000.00	100,000.00	100,000.00	0.00	0.00%
16205.30 Financial Advisor	0.00	0.00	0.00	0.00	0.00%
16205.31 HTS Continuing Disclosure Servi	5,000.00	1,000.00	0.00	(1,000.00)	-100.00%
16205.32 Asset Mgmt/Bonds IRS Compliance	5,100.00	1,000.00	0.00	(1,000.00)	-100.00%
Total 16205.30 Financial Advisor	10,100.00	2,000.00	0.00	(2,000.00)	-100.00%
16205.40 Bookkeeping Fees	45,000.00	45,000.00	60,000.00	15,000.00	33.33%
16205.50 Legal Notices & Publications	2,500.00	3,000.00	3,000.00	0.00	0.00%
Total 16205 General & Administrative	142,600.00	193,000.00	199,000.00	6,000.00	3.11%
16206 Legal Fees					
16206.2 Delinquent Tax Atty Fee	4,000.00	5,000.00	8,000.00	3,000.00	60.00%
16206.3 Legal Fees - General	145,000.00	250,000.00	230,000.00	(20,000.00)	-8.00%
Total 16206 Legal Fees	149,000.00	255,000.00	238,000.00	(17,000.00)	-6.67%
16207 General Manager	48,000.00	50,000.00	0.00	(50,000.00)	-100.00%
16208 Answering Service	1,500.00	1,800.00	1,500.00	(300.00)	-16.67%
Total 16200 Professional Fees	341,100.00	499,800.00	438,500.00	(61,300.00)	-12.26%
16240 Supplies					
16240.1 Office Supplies	0.00	0.00	8,000.00	8,000.00	0.00%
16240.2 Wastewater Supplies	50,000.00	140,000.00	16,000.00	(124,000.00)	-88.57%
16240.3 Wastewater Collection Supplies	0.00	10,000.00	4,000.00	(6,000.00)	-60.00%
16240.4 Water Treatment Supplies	50,000.00	22,000.00	15,000.00	(7,000.00)	-31.82%
16240.5 Water Distribution Supplies	0.00	36,000.00	36,000.00	0.00	0.00%
16240.6 Chemicals					
16240.61 Chemicals - Wastewater	10,000.00	16,000.00	5,000.00	(11,000.00)	-68.75%
16240.62 Chemicals - Water	10,000.00	10,000.00	12,000.00	2,000.00	20.00%
Total 16240.6 Chemicals	20,000.00	26,000.00	17,000.00	(9,000.00)	-34.62%
16240.70 Shop/Tools	2,500.00	3,000.00	5,000.00	2,000.00	66.67%
Total 16240 Supplies	122,500.00	237,000.00	101,000.00	(136,000.00)	-57.38%
16299 Regulatory Assessment Expense	8,000.00	12,000.00	9,000.00	(3,000.00)	-25.00%
16313 Director Bond Expense	2,750.00	1,000.00	1,000.00	0.00	0.00%
16314 Bond Premiums - Employees	3,000.00	2,000.00	2,000.00	0.00	0.00%
16326 Permits	9,000.00	9,000.00	0.00	(9,000.00)	-100.00%
16326.01 TCEQ Permit - Water	0.00	0.00	4,500.00	4,500.00	0.00%
16326.02 TCEQ Discharge Permit - Wastewater	0.00	0.00	3,500.00	3,500.00	0.00%
16326.03 Renewal Permit - Water	0.00	0.00	1,600.00	1,600.00	0.00%
16326.04 Renewal Permit - Wastewater	0.00	0.00	800.00	800.00	0.00%
Total 16326 Permits	9,000.00	9,000.00	10,400.00	1,400.00	15.56%
16327 Election Expense	20,000.00	0.00	15,000.00	15,000.00	0.00%
16328 Uniforms	7,500.00	7,000.00	9,000.00	2,000.00	28.57%
16335 Repairs & Maintenance					
16335.1 Repairs - District Water	0.00	100,000.00	190,000.00	90,000.00	90.00%
16335.2 Repairs - Wastewater	70,000.00	50,000.00	60,000.00	10,000.00	20.00%
16335.3 Repairs - Wastewater Collection	0.00	100,000.00	225,000.00	125,000.00	125.00%
16335.4 Repairs - Water	55,000.00	50,000.00	0.00	(50,000.00)	-100.00%
16335.5 Repairs/Maint Building	9,000.00	5,000.00	13,000.00	8,000.00	160.00%

Total 16335 Repairs & Maintenance	134,000.00	305,000.00	488,000.00	183,000.00	60.00%
16338 Rentals	0.00	0.00	10,000.00	10,000.00	0.00%
16339 Membership Dues	3,000.00	1,100.00	5,000.00	3,900.00	354.55%
16340 Conference / Training					
16341 Conference / Training Fees	5,500.00	5,000.00	5,000.00	0.00	0.00%
16342 Lodging/Meals	12,500.00	12,500.00	3,000.00	(9,500.00)	-76.00%
Total 16340 Conference / Training	18,000.00	17,500.00	8,000.00	(9,500.00)	-54.29%
16344 Vehicles					
16344.1 Fuel	30,000.00	25,000.00	40,000.00	15,000.00	60.00%
16344.2 Maintenance & Repair	20,000.00	20,000.00	20,000.00	0.00	0.00%
16344.3 Vehicles General	500.00	500.00	0.00	(500.00)	-100.00%
Total 16344 Vehicles	50,500.00	45,500.00	60,000.00	14,500.00	31.87%
16353 Insurance					
16353.1 Windstorm	20,000.00	19,000.00	28,000.00	9,000.00	47.37%
16353.2 General Liability	1,154.00	2,000.00	45,000.00	43,000.00	2150.00%
16353.3 Workmans Comp	10,846.00	14,000.00	0.00	(14,000.00)	-100.00%
16353.4 D & O Insurance	726.00	1,000.00	3,000.00	2,000.00	200.00%
16353.5 Automobile Insurance	2,546.00	4,000.00	0.00	(4,000.00)	-100.00%
16353.6 RPP & Flood	7,190.00	8,000.00	9,000.00	1,000.00	12.50%
16353.7 Mobile Equipment	1,479.00	2,000.00	0.00	(2,000.00)	-100.00%
16353.8 Crime	216.00	1,000.00	0.00	(1,000.00)	-100.00%
Total 16353 Insurance	44,157.00	51,000.00	85,000.00	34,000.00	66.67%
16357 Mileage	6,700.00	2,000.00	2,000.00	0.00	0.00%
16359 Bank Charges	700.00	1,000.00	3,000.00	2,000.00	200.00%
16360 Miscellaneous	0.00	2,000.00	0.00	(2,000.00)	-100.00%
16362 Drug testing	500.00	1,000.00	1,000.00	0.00	0.00%
16380 Operations and Maintenance	0.00	10,000.00	0.00	(10,000.00)	-100.00%
16380.3 Administrative	0.00	2,000.00	0.00	(2,000.00)	-100.00%
16380.31 Printing	15,000.00	20,000.00	20,000.00	0.00	0.00%
16380.32 Billing Software	35,000.00	21,000.00	5,000.00	(16,000.00)	-76.19%
16380.33 Document Storage/Retention Serv	1,300.00	500.00	500.00	0.00	0.00%
16380.34 Postage	3,700.00	1,500.00	2,000.00	500.00	33.33%
16380.35 Security Expense	2,000.00	858.00	4,500.00	3,642.00	424.48%
16380.36 Copier Lease	7,500.00	5,000.00	7,000.00	2,000.00	40.00%
16380.37 Radios & FCC Fee	0.00	0.00	2,000.00	2,000.00	0.00%
Total 16380.3 Administrative	64,500.00	50,858.00	41,000.00	(9,858.00)	-19.38%
16381 Lab Fees					
16381.1 Lab Fees - Water	3,000.00	10,000.00	6,000.00	(4,000.00)	-40.00%
16381.2 Lab Fees - Sewer	12,000.00	9,000.00	10,000.00	1,000.00	11.11%
Total 16381 Lab Fees	15,000.00	19,000.00	16,000.00	(3,000.00)	-15.79%
16383 Pest Control	3,000.00	3,000.00	1,000.00	(2,000.00)	-66.67%
16386 Trash Service	345,000.00	436,000.00	450,000.00	14,000.00	3.21%
Total 16380 Operations and Maintenance	427,500.00	518,858.00	508,000.00	(10,858.00)	-2.09%
16400 Safety Expense	3,000.00	3,000.00	2,000.00	(1,000.00)	-33.33%
16401 Surface Water - GBRA(Large)	362,000.00	336,000.00	336,000.00	0.00	0.00%
16402 Bulk Water - GBRA Canyon Lake	19,200.00	20,000.00	40,000.00	20,000.00	100.00%
16600 Payroll Expenses					0.00%
16600.1 Emp. Pay - Regular Pay	590,000.00	530,000.00	530,000.00	0.00	0.00%
16600.2 Emp. Pay - Overtime	60,000.00	52,000.00	40,000.00	(12,000.00)	-23.08%
16600.3 Emp. Pay - Sick Time	0.00	7,000.00	9,000.00	2,000.00	28.57%
16600.4 Emp. Pay - Vacation	0.00	9,000.00	16,000.00	7,000.00	77.78%

16600.5 Emp. Pay - Holiday Pay	15,000.00	16,000.00	16,000.00	0.00	0.00%
16600.6 Emp. Pay - Personal Day	20,000.00	8,000.00	5,000.00	(3,000.00)	-37.50%
16600.7 Safety Incentive	0.00	3,000.00	3,000.00	0.00	0.00%
16600.9 Director Fees	3,000.00	4,000.00	4,000.00	0.00	0.00%
16601.1 Other	0.00	0.00	500.00	500.00	0.00%
16601.2 Temp O.T. new rate	0.00	0.00	500.00	500.00	0.00%
16601.3 Temporary O.T. pay a	0.00	0.00	500.00	500.00	0.00%
16601.5 Bereavement Pay	0.00	0.00	1,000.00	1,000.00	0.00%
16601.6 Hourly (new rate)	0.00	0.00	2,500.00	2,500.00	0.00%
16601.7 Other Earnings	0.00	0.00	500.00	500.00	0.00%
16605 Payroll Taxes					
16605.1 Payroll - Social Security	35,000.00	33,000.00	38,000.00	5,000.00	15.15%
16605.2 Payroll - Medicare	8,000.00	7,700.00	9,000.00	1,300.00	16.88%
16605.3 Payroll - Unemployment taxes	2,000.00	2,200.00	1,000.00	(1,200.00)	-54.55%
Total 16605 Payroll Taxes	45,000.00	42,900.00	48,000.00	5,100.00	11.89%
16610 Employee Insurance					
16610.2 Medical Insurance	120,000.00	120,000.00	200,000.00	80,000.00	66.67%
Total 16610 Employee Insurance	120,000.00	120,000.00	200,000.00	80,000.00	66.67%
Total 16600 Payroll Expenses	853,000.00	791,900.00	876,500.00	84,600.00	10.68%
16850 Sludge	4,000.00	0.00	10,000.00	10,000.00	0.00%
17000 Capital Outlay					
17000.1 Cap. Improve. - Wastewater	0.00	0.00	0.00	0.00	0.00%
17000.10 Capital - New Office Building Construction	500,000.00	0.00	0.00	0.00	0.00%
17000.2 Cap. Improve. - Water	0.00	0.00	0.00	0.00	0.00%
17000.3 Cap Outlay - Vehicle	45,000.00	80,000.00	0.00	(80,000.00)	-100.00%
17000.4 Cap. Outlay - Engineering	0.00	0.00	0.00	0.00	0.00%
17000.6 Cap. Outlay - Sewer	0.00	0.00	65,000.00	65,000.00	0.00%
17000.7 Cap. Outlay - Water	0.00	0.00	35,000.00	35,000.00	0.00%
Total 17000 Capital Outlay	545,000.00	80,000.00	100,000.00	20,000.00	25.00%
5160 Customer Refunds	0.00	1,000.00	1,000.00	0.00	0.00%
Total Expenses	3,507,364.00	3,315,627.00	3,537,600.00	221,973.00	6.69%
Net Operating Income	(60,934.00)	550,039.00	412,400.00	(137,639.00)	-25.02%
Other Income					
14360 Dividend Income	0.00	0.00	3,000.00	3,000.00	0.00%
14600 LaSalle WCID#1 Payment	225,000.00	94,000.00	0.00	(94,000.00)	-100.00%
Total Other Income	225,000.00	94,000.00	3,000.00	(91,000.00)	-96.81%
Other Expenses					
11005 Transfers	0.00	0.00	415,400.00	415,400.00	0.00%
16700 LaSalle - Operations & Maint					
16700.1 LaSalle - Repairs/Installs/Main	11,000.00	11,000.00	0.00	(11,000.00)	-100.00%
16700.2 LaSalle - Lab Fees	1,200.00	1,000.00	0.00	(1,000.00)	-100.00%
16700.5 LaSalle - Trash Service	15,800.00	6,000.00	0.00	(6,000.00)	-100.00%
Total 16700 LaSalle - Operations & Maint	28,000.00	18,000.00	0.00	(18,000.00)	-100.00%
Total Other Expenses	28,000.00	18,000.00	415,400.00	397,400.00	2207.78%
Net Other Income	197,000.00	76,000.00	(412,400.00)	(488,400.00)	-642.63%
Net Income	136,066.00	626,039.00	0.00	(626,039.00)	-100.00%