



Harris County W.C.I.D
No. 110

Sales and Use Tax Report

April 2023 Q2

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THIS REPORT DOES NOT CONTAIN CONFIDENTIAL INFORMATION:

Methods Used for Canvassing Taxpayers and the District

Harris County W.C.I.D No. 110 has been audited, physically and virtually by Revenue Management Services. The Date range of the audit includes, but is not limited to, business and allocation activity from January 1, 2011-Present.

Each business is inspected, and trends are formulated utilizing the State-provided reports and allocation amounts. Individual business allocations are confidential. RMS utilizes public information along with State databases to review taxpayer activity as well as sales tax remittance schedules and frequency. If it is determined a business is non-compliant, reports are provided to the State Comptroller of Public Accounts. Recovery time ranges from not less than one month and up to six months.

Businesses do not necessarily need to be currently operational to recover funds deemed receivable by the District. Additionally, if funds were allocated to another Jurisdiction in error, they may be removed from that Jurisdiction's future receipts until the full amount is repaid.

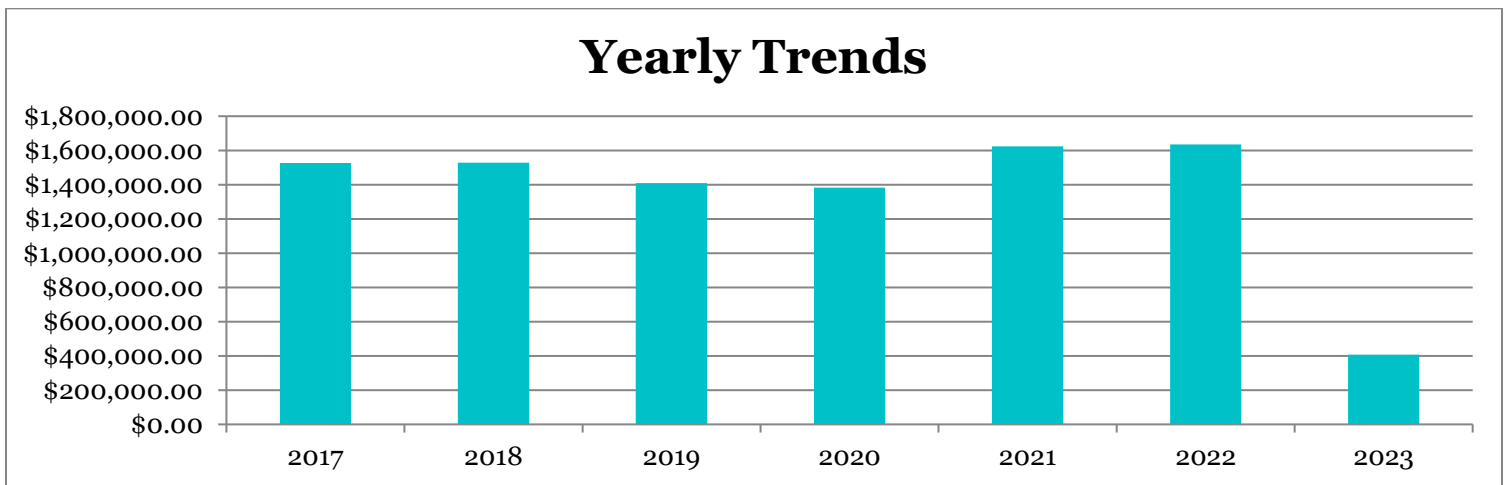
While performing the audit, Revenue Management Services noted several outlets are under construction. There are no current permit activation date(s) for the locations being constructed. Once new businesses open, RMS will review the permit information and confirm that sales taxes are being allocated correctly.

The following information is through the month of May 2023.

DISTRICT DEMOGRAPHICS

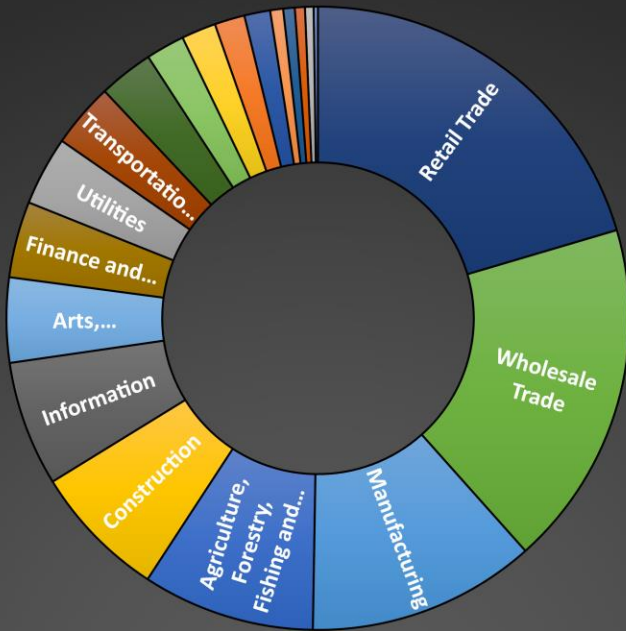
Effective Date:	April 3, 2007
First Allocation Received:	June 1, 2007
Initiated by:	City Council
Local Tax Rate:	\$0.01 Split
Zip Codes In SPA Boundary	77373, 77388
Amendments to SPA Boundary	March 26, 2003
Average Allocation/Year*	\$1,352,401.59
Average Allocation/ Month*	\$119,600.14
2023 Total Allocations:	\$406,638.93
2023 Average Allocation	\$143,650.53

Total Allocations, 2011-Present: **\$17,581,220.69**



Year	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
Amount	\$1,527,181.08	\$1,528,323.31	\$1,408,949.59	\$1,382,085.57	\$1,624,509.03	\$1,635,858.69	\$406,638.93
+/- Difference	-1%	0%	-8%	-2%	15%	1%	N/A

BUSINESS BY CATEGORY*



- Agriculture, Forestry, Fishing and Hunting
- Mining
- Utilities
- Construction
- Manufacturing
- Wholesale Trade
- Retail Trade
- Transportation and Warehousing
- Information
- Finance and Insurance
- Real Estate Rental and Leasing
- Professional Services
- Management of Companies
- Waste Management
- Educational Services
- Health Care
- Arts, Entertainment, and Recreation
- Accommodation Food Service
- Other Services

BUSINESS TYPE	BUSINESS TOTAL*
Agriculture, Forestry, Fishing and Hunting	0
Mining	0
Utilities	3
Construction	5
Manufacturing	5
Wholesale Trade	3
Retail Trade	249
Transportation and Warehousing	10
Information	2
Finance and Insurance	3
Real Estate Rental and Leasing	4
Professional Services	20
Management of Companies	1
Waste Management	0
Educational Services	3
Health Care	4
Arts, Entertainment, and Recreation	14
Accommodation Food Service	59
Other Services	19
Public Administration	0

*404 as of April 2023

Harris County W.C.I.D No. 110 | Sales Tax Information: April 2023

Harris County W.C.I.D No. 110 reflects over 200 taxpayer accounts. This number reflects both active accounts as well as accounts that may remit sales tax under a future qualifying sale. Most of the accounts represented are physically located within the District.

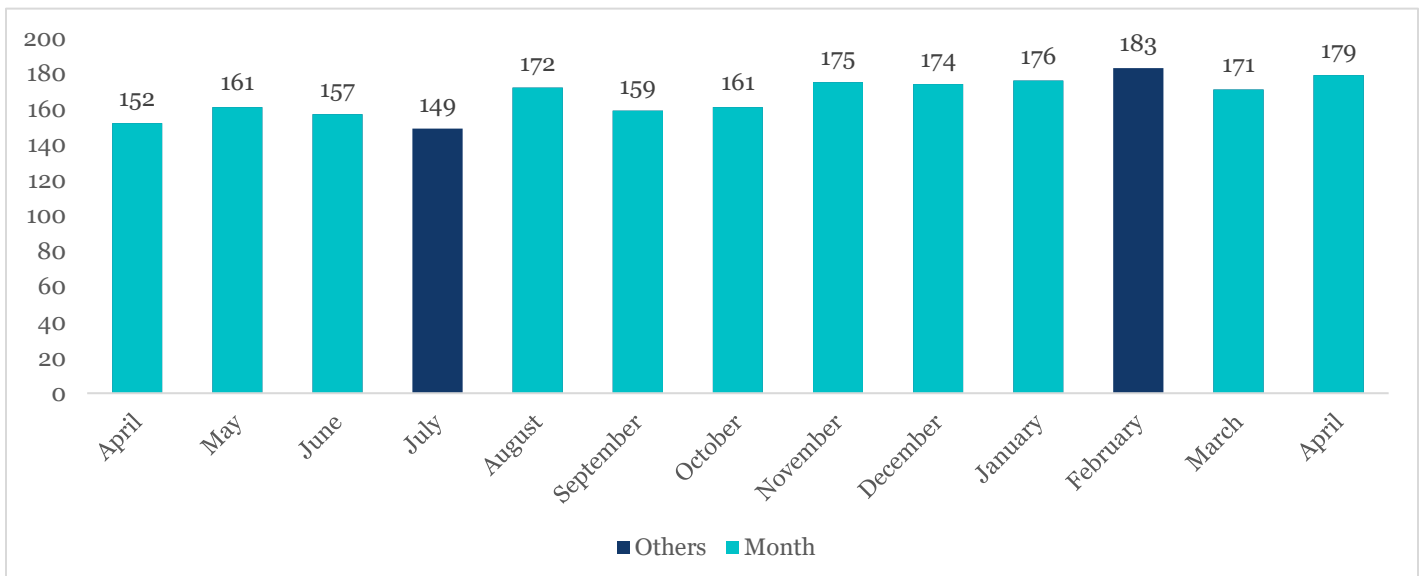
YEAR	MONTH	TOTAL FILERS
2022	April	152
2022	May	161
2022	June	157
2022	July	149
2022	August	172
2022	September	159
2022	October	161
2022	November	175
2022	December	174
2023	January	176
2023	February	183
2023	March	171
2023	April	179

***April 2023 represents a 17% increase over April 2022**

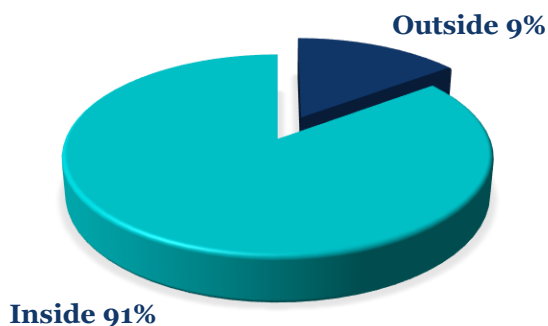
The Average number of taxpayers filing each month totals: 166

The number of taxpayers filing local taxes fluctuates slightly throughout the year. February and quarterly filing months traditionally reflect the highest number of sales taxpayers. Represented is a listing of each month and the number of taxpayers returns filed within the district, quarterly filing months are listed in BOLD.

****February 2023 reflects 183 taxpayers. This is the highest number of taxpayers remitting allocations in the history of HC WCID No. 110.**



ALLOCATION OF SALES TAX BY LOCATION, TOTAL TAX PAYERS:



Sales Tax Allocation	March 2023*	March 2022
	\$119,337.87	\$121,594.32

*March 2023 represents a 33% decrease over March 2022.

Sales Tax Allocations Received	2023 FYTD**	2023 FY Budget	% of Budget
	\$406,638.93	\$1,400,000.00	29

2023 Sales Tax Averages		2022 Sales Tax Averages	
Total: \$406,638.93		Total: \$1,635,858.69	
Mean Allocation:	\$135,545.00	Mean Allocation:	\$124,827.92
Median Allocation:	\$129,185.00	Median Allocation:	\$121,028.50

Tax Year (TY) refers to the actual months when sales tax is received for the sales tax calendar year. In this case, March 2023-February 2024 make up the District's annual receipts period. Recovery from a prior month or year may be received at any time.