

HARRIS COUNTY WATER CONTROL & IMPROVEMENT DISTRICT # 110

Budget for Fiscal Year Ending 7/31/2024

Comparison thru mtg date of:

August 14, 2024

Recap of Revenues and Expenditures

REVENUES	12 months					
	MTD Actual	MTD Budget	Annual Budget	YTD Actual	YTD Budget	dollar variance
Water Revenue	234,953.26	256,250.00	3,075,000	2,880,253.89	3,075,000.00	(194,746.11)
Water Service	94,014.39	93,750.00	1,125,000	1,107,737.29	1,125,000.00	(17,262.71)
NHCRWA assessment	140,938.87	158,333.33	1,900,000	1,708,635.10	1,900,000.00	(191,364.90)
Tap Connection Fees	0.00	4,166.67	50,000	63,881.50	50,000.00	13,881.50
Sewer Revenue	131,075.46	122,916.67	1,475,000	1,539,483.71	1,475,000.00	64,483.71
Sewer Service	123,475.46	112,500.00	1,350,000	1,446,834.08	1,350,000.00	96,834.08
Facility / Sewer Inspects	7,600.00	10,416.67	125,000	92,649.63	125,000.00	(32,350.37)
Other Revenue	195,454.59	337,166.67	4,046,000	3,970,477.23	4,046,000.00	(75,522.77)
Penalty & Interest	2,517.24	5,000.00	60,000	52,516.73	60,000.00	(7,483.27)
Miscellaneous	0.00	83.33	1,000	0.00	1,000.00	(1,000.00)
Sales Tax from City of Houston	129,073.43	141,250.00	1,695,000	1,539,185.49	1,695,000.00	(155,814.51)
Interest Earned	55,373.31	33,333.33	400,000	400,224.68	400,000.00	224.68
Utility Commitment/Drainage Fees	400.00	1,250.00	15,000	42,750.00	15,000.00	27,750.00
Detention Pond Maintenance	8,090.61	10,416.67	125,000	97,619.41	125,000.00	(27,380.59)
Cypress Forest Payment Detention Maint	0.00	0.00	0	10,515.00	0.00	10,515.00
Maintenance Taxes	0.00	145,833.33	1,750,000	1,827,665.92	1,750,000.00	77,665.92
Rec Center/Mtg Bldg Revenue	13,183.24	15,000.00	180,000	189,911.20	180,000.00	9,911.20
Monthly Billing Fees (collected on wtrbilling)	10,251.18	10,833.33	130,000	126,171.51	130,000.00	(3,828.49)
All Other Recreational fees collected	2,932.06	4,166.67	50,000	63,739.69	50,000.00	13,739.69
TOTAL REVENUES	574,666.55	731,333.33	8,776,000	8,580,126.03	8,776,000.00	(195,873.97)
OPERATING REVENUE	561,483.31	716,333.33	8,596,000	8,390,214.83	8,596,000.00	(205,785.17)
Rec Center/Mtg Bldg Revenue	13,183.24	15,000.00	180,000	189,911.20	180,000.00	9,911.20

TOTAL EXPENDITURES	MTD Actual	MTD Budget	Annual Budget	YTD Actual	YTD Budget	dollar variance
TOTAL EXPENDITURES	892,943.40	1,271,096.17	9,753,154	10,214,930.42	9,753,154.00	(461,776.42)
Water / Sewer Expenses	393,011.69	294,920.33	3,539,044	4,119,911.02	3,539,044.00	(580,867.02)
Other Operating	121,797.83	815,000.00	4,280,000	4,128,052.36	4,280,000.00	151,947.64
Pool/ Recreation / Admin Bldg	378,133.88	161,175.83	1,934,110	1,966,967.04	1,934,110.00	(32,857.04)
NET SURPLUS (DEFICIT)	(318,276.85)	(539,762.83)	(977,154)	(1,634,804.39)	(977,154.00)	-657,650.39

Beginning Balance	7,375,446.59	8,392,390.86
Customer Deposits (Net)	3,750.00	35,056.85
Lowes Detention Capacity Reimbursement	0.00	173,417.04
SPRING WEST INTERCONNECT PAYMENT	0.00	13,289.82
Hanover Insurance /Storm damages (prior year)	0.00	41,454.74
Cancellation Pool wall insurance	0.00	9,861.00
Bond App #15	(6,570.33)	(12,229.43)
FEMA	0.00	35,912.92
Purchase Land	(2,084,017.64)	(2,084,017.64)
Net Profit or (Loss)	(318,276.85)	(1,634,804.39)
OPERATING FUNDS AVAILABLE	4,970,331.77	4,970,331.77

August 14, 2024

Operating Checking + Investments	4,872,275.08
Deposit Refund /checking #9723	1,680.34
General Facilities/ #2104	22,977.73
Payroll # 2112	73,398.62
CASH BALANCE ALL FUNDS	4,970,331.77

OPERATING ACCOUNTS BALANCES	4,970,331.77	50.96%	PERCENTAGE OF ANNUAL EXPENSES
ONE YEAR BUDGETED EXPENSES	9,753,154.00		Includes non recurring Capital Improvements
DIFFERENCE	(4,782,822.23)		EXCESS (DEFICIT) OF ONE YEAR RESERVE

HARRIS COUNTY WATER CONTROL & IMPROVEMENT DISTRICT # 110

Breakout of Expenditures

EXPENDITURES	12 months					
	MTD Actual	MTD Budget	Annual Budget	YTD Actual	YTD Budget	dollar variance
WATER and SEWER EXPENSES	393,011.69	294,920.33	3,539,044	4,119,911.02	3,539,044.00	580,867.02
Permit Fees	0.00	1,291.67	15,500	15,330.28	15,500.00	(169.72)
NHCRWA fee pumpage	126,806.85	154,166.67	1,850,000	1,699,950.75	1,850,000.00	(150,049.25)
Capital Credit / Chloramine credit	(20,954.63)	(20,954.67)	(251,456)	(251,455.56)	(251,456.00)	0.44
Credit for Reclaimed Water	(369.12)	(1,666.67)	(20,000)	(5,397.29)	(20,000.00)	14,602.71
Operator Fees	23,508.74	20,000.00	240,000	257,136.05	240,000.00	17,136.05
R/M WATER and DISTRIBUTION	0.00	0.00	0	0.00	0.00	0.00
R/M SEWER and COLLECTION		0.00	0	0.00	0.00	0.00
R/M All Categories	197,796.42	77,083.33	925,000	1,458,104.23	925,000.00	533,104.23
Tap / Inspection Expenses	347.50	5,000.00	60,000	52,953.35	60,000.00	(7,046.65)
ALL District Utilities (incl park/rec)	20,477.01	20,833.33	250,000	285,558.60	250,000.00	35,558.60
Lab Fees	8,519.46	5,000.00	60,000	98,523.23	60,000.00	38,523.23
Jt. Stp (h.c.#249) (incl detention)	18,643.88	10,000.00	120,000	139,015.31	120,000.00	19,015.31
Chemicals	9,655.58	7,916.67	95,000	137,065.77	95,000.00	42,065.77
Sludge Removal	8,580.00	16,250.00	195,000	233,126.30	195,000.00	38,126.30
OTHER EXPENSES	121,797.83	815,000.00	4,280,000	4,128,052.36	4,280,000.00	(151,947.64)
Regulatory Assessments	0.00	916.67	11,000	11,526.85	11,000.00	526.85
Director Fees	6,425.00	3,000.00	36,000	37,449.00	36,000.00	1,449.00
Payroll Taxes (directors/ security officers)	497.46	666.67	8,000	7,859.53	8,000.00	(140.47)
Legal Fees (District)	12,140.50	12,500.00	150,000	153,410.91	150,000.00	3,410.91
Legal Fees (Park)	1,267.50	2,500.00	30,000	13,466.80	30,000.00	(16,533.20)
Engineering Fees	11,166.66	16,666.67	200,000	133,286.79	200,000.00	(66,713.21)
Auditing Fees	0.00	3,000.00	36,000	29,500.00	36,000.00	(6,500.00)
Bookkeeping Fees (District)	3,937.37	3,833.33	46,000	46,732.19	46,000.00	732.19
Bookkeeping Fees (Park)	1,314.78	1,250.00	15,000	14,542.36	15,000.00	(457.64)
Office Expense/ Postage	5,586.64	4,416.67	53,000	75,562.63	53,000.00	22,562.63
Insurance & Bonds	-3,007.02	15,833.33	190,000	201,006.98	190,000.00	11,006.98
Flood Mitigation & Drainage Consult/other consult	1,955.00	12,500.00	150,000	125,405.61	150,000.00	(24,594.39)
REGIONAL FLOOD PROJECT	0.00	500,000.00	500,000	500,000.00	500,000.00	0.00
Garbage Collection/RECYCLING	0.00	47,083.33	565,000	523,671.72	565,000.00	(41,328.28)
Security Contract	67,900.00	68,750.00	825,000	821,266.00	825,000.00	(3,734.00)
Security (paid directly plus expenses)	8,296.49	6,666.67	80,000	82,320.84	80,000.00	2,320.84
District Wide Law Enforcement Camera	0.00	2,500.00	30,000	118,375.00	30,000.00	88,375.00
Election / legal notice/ publication	0.00	0.00	0	2,287.75	0.00	2,287.75
Capital Projects/ Accurate mtr/ulakeoutfall)	0.00	108,333.33	1,300,000	1,142,701.50	1,300,000.00	(157,298.50)
Misc/ Incl Landscape Architect.	4,317.45	4,583.33	55,000	87,679.90	55,000.00	32,679.90
POOL/RECREATION/ADMIN BLDG	378,133.88	161,175.83	1,934,110	1,966,967.04	1,934,110.00	32,857.04
Payroll / Payroll taxes	59,946.90	53,544.58	642,535	608,991.58	642,535.00	(33,543.42)
Park expenses /excluding payroll &CIP	26,179.61	26,483.33	317,800	332,246.21	317,800.00	14,446.21
Capital Projects Recreation/Admin	292,007.37	81,147.92	973,775	1,025,729.25	973,775.00	51,954.25