

Clearwater Underground Water Conservation

Balance Sheet

As of February 28, 2023

03/02/23

Accrual Basis

	<u>Feb 28, 23</u>
ASSETS	
Current Assets	
Checking/Savings	
10005 · Cash-Reg Operating	25,607.48
10500 · Cash-TexPool Prime	722,378.24
10505 · Cash - TexPool	715,349.17
Total Checking/Savings	<u>1,463,334.89</u>
Other Current Assets	
11005 · Accounts Receivable - Taxes	22,425.93
Total Other Current Assets	<u>22,425.93</u>
Total Current Assets	1,485,760.82
Fixed Assets	
15005 · Land	59,981.29
15010 · Leasehold Improvements	19,000.00
15015 · Building	306,734.08
15016 · Storage Building	104,382.03
15018 · Monitor Wells	92,938.18
15019 · Mobile Classroom Trailer	90,688.85
15020 · Field Equipment	17,243.55
15023 · Vehicles	6,920.00
15025 · Office Equipment	71,574.04
15030 · Accumulated Depreciation	-208,221.30
Total Fixed Assets	<u>561,240.72</u>
TOTAL ASSETS	<u><u>2,047,001.54</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
21000 · Deferred Tax Revenue	22,425.93
21050 · Compensated Absences Accrued	13,352.88
24000 · Payroll Liabilities	
24005 · Retirement Acct	1,984.84
24010 · TWC	35.63
Total 24000 · Payroll Liabilities	<u>2,020.47</u>
Total Other Current Liabilities	<u>37,799.28</u>
Total Current Liabilities	<u>37,799.28</u>
Total Liabilities	37,799.28
Equity	
31000 · Unappropriated Fund Balance	863,207.26
32000 · *Retained Earnings	90,365.81
33000 · Investment in Fixed Assets	592,189.66
Net Income	463,439.53
Total Equity	<u>2,009,202.26</u>
TOTAL LIABILITIES & EQUITY	<u><u>2,047,001.54</u></u>

Clearwater Underground Water Conservation
Profit & Loss Budget vs. Actual
 October 2022 through September 2023

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03/02/2023
 Accrual Basis

	Feb '23	Oct '22 thru Feb '23	FY23 Original Budget	FY23 Amended Budget	\$ Over Budget
Ordinary Income/Expense					
Income					
40005 · Application Fee Income	0.00	884.00	50,000.00	50,000.00	-49,116.00
40007 · Administrative Fees	0.00	150.00	0.00	0.00	150.00
40010 · Bell CAD Current Year Tax	64,913.17	705,916.30	816,578.00	816,578.00	-110,661.70
40015 · Bell CAD Delinquent Tax	802.48	3,308.31	10,000.00	10,000.00	-6,691.69
40020 · Interest Income	5,073.49	20,862.22	1,000.00	1,000.00	19,862.22
40030 · Transport Fee Income	0.00	0.00	1,500.00	1,500.00	-1,500.00
40035 · Civil Penalties	0.00	0.00	0.00	0.00	0.00
Total Income	70,789.14	731,120.83	879,078.00	879,078.00	-147,957.17
Gross Profit	70,789.14	731,120.83	879,078.00	879,078.00	-147,957.17
Expense					
50000 · Administrative Expenses					
50100 · Audit	8,400.00	8,400.00	8,500.00	8,500.00	-100.00
50200 · Conferences & Prof Development	525.00	1,600.00	4,000.00	4,000.00	-2,400.00
50250 · Contingency Fund	0.00	0.00	61,545.00	46,234.24	-46,234.24
50300 · Director Expenses					
50305 · At Large	0.00	0.00	1,500.00	1,500.00	-1,500.00
50310 · Pct. 1	0.00	0.00	1,500.00	1,500.00	-1,500.00
50315 · Pct. 2	0.00	0.00	1,500.00	1,500.00	-1,500.00
50320 · Pct. 3	0.00	0.00	1,500.00	1,500.00	-1,500.00
50325 · Pct. 4	0.00	0.00	1,500.00	1,500.00	-1,500.00
Total 50300 · Director Expenses	0.00	0.00	7,500.00	7,500.00	-7,500.00
50400 · Director Fees					
50405 · At Large	0.00	450.00	2,550.00	2,550.00	-2,100.00
50410 · Pct. 1	0.00	0.00	2,550.00	2,550.00	-2,550.00
50415 · Pct. 2	0.00	600.00	2,550.00	2,550.00	-1,950.00
50420 · Pct. 3	0.00	600.00	2,550.00	2,550.00	-1,950.00
50425 · Pct. 4	0.00	0.00	2,550.00	2,550.00	-2,550.00
Total 50400 · Director Fees	0.00	1,650.00	12,750.00	12,750.00	-11,100.00
50500 · Dues & Memberships	0.00	2,816.00	4,000.00	4,000.00	-1,184.00
50550 · Election Expense	0.00	0.00	5,000.00	5,000.00	-5,000.00
50600 · GMA 8 Expenses					
50605 · Technical Committee	0.00	1,522.50	5,000.00	5,000.00	-3,477.50
50610 · Administration	0.00	18.17	2,500.00	2,500.00	-2,481.83
Total 50600 · GMA 8 Expenses	0.00	1,540.67	7,500.00	7,500.00	-5,959.33
50700 · Meals	27.68	117.09	1,000.00	1,000.00	-882.91
50800 · Mileage Reimbursements	0.00	1,226.25	5,000.00	5,000.00	-3,773.75
50900 · Travel & Hotel	333.80	1,256.00	5,175.00	5,175.00	-3,919.00
Total 50000 · Administrative Expenses	9,286.48	18,606.01	121,970.00	106,659.24	-88,053.23

	Feb '23	Oct '22 thru Feb '23	FY23 Original Budget	FY23 Amended Budget	\$ Over Budget
52000 · Salary Costs					
52005 · Administrative Assistant	4,830.00	24,150.00	57,960.00	57,960.00	-33,810.00
52010 · Educational Coord/Support Tech	4,312.50	21,562.50	51,750.00	51,750.00	-30,187.50
52015 · Manager	8,625.00	43,125.00	103,500.00	103,500.00	-60,375.00
52020 · Part Time/Intern	0.00	0.00	4,500.00	4,500.00	-4,500.00
52025 · Office Assistant/Field Tech	4,053.75	20,268.75	48,645.00	48,645.00	-28,376.25
52040 · Health Insurance	2,540.00	15,653.95	34,525.00	34,525.00	-18,871.05
52045 · Payroll Taxes & Work Comp	1,758.77	8,683.59	26,636.00	26,636.00	-17,952.41
52050 · Retirement	889.83	4,449.15	11,986.00	11,986.00	-7,536.85
52055 · Payroll Expenses	46.65	176.96	425.00	425.00	-248.04
52060 · Freshbenies	44.00	220.00	528.00	528.00	-308.00
Total 52000 · Salary Costs	27,100.50	138,289.90	340,455.00	340,455.00	-202,165.10
53000 · Operating Expenses					
53010 · Bank Service Charges	0.00	10.00	350.00	350.00	-340.00
53020 · Advertisement	0.00	455.50	4,000.00	4,000.00	-3,544.50
53030 · Appraisal District	0.00	1,772.17	9,000.00	9,000.00	-7,227.83
53100 · Clearwater Studies					
53105 · Trinity Studies					
53105.1 · Pumping Distribution	0.00	0.00	0.00	0.00	0.00
53105.2 · Pumping Test	0.00	0.00	4,000.00	4,000.00	-4,000.00
53105.3 · Synoptic	0.00	0.00	0.00	0.00	0.00
53105.4 · GAM Run (GMM)	1,627.50	8,364.50	74,000.00	84,077.25	-75,712.75
53105.5 · Mgmt Options	0.00	0.00	0.00	0.00	0.00
53105.6 · Water Quality Studies	0.00	0.00	12,600.00	12,600.00	-12,600.00
Total 53105 · Trinity Studies	1,627.50	8,364.50	90,600.00	100,677.25	-92,312.75
53110 · Edwards BFZ Studies					
53110.1 · Pumping Distribution	0.00	0.00	0.00	0.00	0.00
53110.2 · Pumping Test	0.00	0.00	4,000.00	4,000.00	-4,000.00
53110.3 · Synoptic	0.00	0.00	0.00	0.00	0.00
53110.4 · Spring Shed (Baylor)	0.00	20,000.00	20,000.00	20,000.00	0.00
53110.5 · Water Quality Studies	0.00	0.00	0.00	0.00	0.00
53110.6 · GAM Calibration	0.00	0.00	5,000.00	5,000.00	-5,000.00
Total 53110 · Edwards BFZ Studies	0.00	20,000.00	29,000.00	29,000.00	-9,000.00
53115 · Drought Contingency Plan	0.00	0.00	0.00	0.00	0.00
53120 · Endangered Species					
53120.1 · Coalition	0.00	0.00	15,000.00	15,000.00	-15,000.00
53120.2 · Reimburseable Order	0.00	0.00	0.00	0.00	0.00
53120.3 · 4(d) rule	0.00	0.00	0.00	0.00	0.00
53120.4 · DPS Petition	0.00	0.00	0.00	0.00	0.00
Total 53120 · Endangered Species	0.00	0.00	15,000.00	15,000.00	-15,000.00
53125 · Environmental Flows	0.00	0.00	0.00	0.00	0.00

	Feb '23	Oct '22 thru Feb '23	FY23 Original Budget	FY23 Amended Budget	\$ Over Budget
53130 · General Consulting					
53130.1 · DFC Process	0.00	0.00	7,500.00	7,500.00	-7,500.00
53130.2 · Eval of Rules	0.00	0.00	0.00	0.00	0.00
53130.3 · Eval. Hydrogeologic Report	0.00	0.00	0.00	0.00	0.00
53130.4 · Investigations	1,987.50	5,641.50	8,000.00	8,000.00	-2,358.50
53130.5 · Geo Logging	0.00	0.00	5,000.00	5,000.00	-5,000.00
53130.6 · Aquifer Monitor Well Tool	0.00	0.00	0.00	0.00	0.00
53130.7 · ASR Study	0.00	0.00	0.00	0.00	0.00
53130.8 · Data Release	0.00	0.00	0.00	0.00	0.00
Total 53130 · General Consulting	1,987.50	5,641.50	20,500.00	20,500.00	-14,858.50
53135 · Monitor Well Construction	0.00	10,398.26	0.00	10,398.26	0.00
53140 · Monitor Wells Expenses	722.26	1,826.21	5,000.00	5,000.00	-3,173.79
53141 · Weather Station Expense	0.00	0.00	2,000.00	2,000.00	-2,000.00
53145 · Spring Flow Gauge	0.00	0.00	0.00	0.00	0.00
53150 · Water Quality	180.94	1,692.02	4,500.00	4,500.00	-2,807.98
53155 · 3-D Visualization	0.00	0.00	5,000.00	5,000.00	-5,000.00
Total 53100 · Clearwater Studies	4,518.20	47,922.49	171,600.00	192,075.51	-144,153.02
53200 · Spring Flow Gage System					
53205 · Op. & Maintenance	0.00	0.00	16,377.00	16,377.00	-16,377.00
53210 · Installation	0.00	0.00	0.00	0.00	0.00
Total 53200 · Spring Flow Gage System	0.00	0.00	16,377.00	16,377.00	-16,377.00
53300 · Computer Consulting					
53305 · Enhancements - Data Base	2,324.00	2,324.00	6,200.00	6,200.00	-3,876.00
53306 · Hosting - Data Base	288.00	288.00	2,000.00	2,000.00	-1,712.00
53310 · Hosting - PDI	0.00	0.00	0.00	0.00	0.00
53311 · Hosting - Website	0.00	75.00	0.00	300.00	-225.00
53312 · Enhancements - Website	0.00	0.00	0.00	0.00	0.00
53315 · IT Network Sustainment	675.00	3,075.00	5,400.00	7,800.00	-4,725.00
53317 · Management Tool Sustainment	0.00	0.00	1,500.00	1,500.00	-1,500.00
Total 53300 · Computer Consulting	3,287.00	5,762.00	15,100.00	17,800.00	-12,038.00
53400 · Computer Licenses/Virus Prtctn	120.50	526.00	1,500.00	1,908.00	-1,382.00
53450 · Computer Repairs and Supplies	0.00	0.00	2,000.00	2,000.00	-2,000.00
53500 · Computer Software & Hardware	0.00	1,682.90	5,000.00	5,000.00	-3,317.10
53550 · Copier/Scanner/Plotter	486.56	2,432.80	6,000.00	6,000.00	-3,567.20
53600 · Educational Outreach/Marketing					
53603 · Sponsorships	0.00	1,526.16	8,500.00	6,261.55	-4,735.39
53605 · Event Cost	0.00	3,738.45	2,500.00	4,738.45	-1,000.00
53615 · Promotional Items	0.00	1,584.00	5,000.00	5,000.00	-3,416.00
53620 · Supplies & Equipment	0.00	554.89	4,500.00	4,500.00	-3,945.11
53625 · Curriculum	0.00	0.00	0.00	0.00	0.00
Total 53600 · Educational Outreach/Marketing	0.00	7,403.50	20,500.00	20,500.00	-13,096.50

	Feb '23	Oct '22 thru Feb '23	FY23 Original Budget	FY23 Amended Budget	\$ Over Budget
53650 · Furniture & Equipment	0.00	-730.69	2,500.00	2,500.00	-3,230.69
53700 · Legal					
53701 · Drought Contingency Plan	0.00	0.00	0.00	0.00	0.00
53702 · Endangered Species	0.00	0.00	10,000.00	10,000.00	-10,000.00
53703 · General (rules/accountability)	1,484.00	11,804.50	10,000.00	11,804.50	0.00
53704 · Legislative Research/Analysis	0.00	2,059.00	2,500.00	2,500.00	-441.00
53705 · Legislative Services	0.00	0.00	35,000.00	35,000.00	-35,000.00
53706 · GMA/DFC/MAG support	0.00	0.00	10,000.00	10,000.00	-10,000.00
Total 53700 · Legal	1,484.00	13,863.50	67,500.00	69,304.50	-55,441.00
53720 · Office Supplies	115.75	1,844.51	3,500.00	3,500.00	-1,655.49
53730 · Permit Reviews					
53731 · Geoscience	2,047.50	8,841.26	25,000.00	25,000.00	-16,158.74
53732 · Legal Evaluation	0.00	0.00	25,000.00	25,000.00	-25,000.00
Total 53730 · Permit Reviews	2,047.50	8,841.26	50,000.00	50,000.00	-41,158.74
53740 · Postage	0.00	148.54	2,875.00	2,875.00	-2,726.46
53750 · Printing	0.00	0.00	2,500.00	2,500.00	-2,500.00
53760 · Reserve for Uncollected Taxes	0.00	0.00	20,000.00	20,000.00	-20,000.00
53780 · Subscriptions	34.13	139.10	900.00	900.00	-760.90
53785 · Mobile Classroom Expense	0.00	0.00	2,000.00	2,000.00	-2,000.00
53790 · Vehicle Expense	140.55	1,067.14	5,600.00	5,600.00	-4,532.86
Total 53000 · Operating Expenses	12,234.19	93,140.72	408,802.00	434,190.01	-341,049.29
54000 · Facility Costs					
54100 · Insurance					
54101 · Liability	0.00	2,020.76	2,400.00	2,100.00	-79.24
54102 · Property	0.00	2,094.26	2,220.00	2,220.00	-125.74
54103 · Surety Bonds	0.00	1,240.00	1,000.00	1,300.00	-60.00
54104 · Worker's Comp	0.00	905.52	1,100.00	1,100.00	-194.48
54105 · Liability - Vehicle	0.00	849.66	1,250.00	1,250.00	-400.34
Total 54100 · Insurance	0.00	7,110.20	7,970.00	7,970.00	-859.80
54200 · Building Repairs/Maintenance	1,600.00	3,762.16	8,000.00	8,000.00	-4,237.84
54300 · Janitorial Service	50.00	2,219.00	6,000.00	6,000.00	-3,781.00
54400 · Janitorial Supplies	62.02	102.28	750.00	750.00	-647.72
54500 · Lawn Maintenance/Service	0.00	900.00	3,000.00	3,000.00	-2,100.00
54600 · Security	0.00	149.75	375.00	375.00	-225.25
Total 54000 · Facility Costs	1,712.02	14,243.39	26,095.00	26,095.00	-11,851.61
55000 · Utilities					
55200 · Electricity	178.01	845.27	2,500.00	2,500.00	-1,654.73
55300 · Internet	220.90	642.70	2,900.00	2,900.00	-2,257.30
55400 · Phone	203.90	1,189.38	2,400.00	2,400.00	-1,210.62
55500 · Water/Garbage	189.23	723.93	2,300.00	2,300.00	-1,576.07
Total 55000 · Utilities	792.04	3,401.28	10,100.00	10,100.00	-6,698.72
Total Expense	51,125.23	267,681.30	907,422.00	917,499.25	-649,817.95
Net Ordinary Income	19,663.91	463,439.53	-28,344.00	-38,421.25	501,860.78

	Feb '23	Oct '22 thru Feb '23	FY23 Original Budget	FY23 Amended Budget	\$ Over Budget
Other Income/Expense					
Other Income					
61000 · Reserve Funds-Special Projects	0.00	0.00	28,344.00	28,344.00	-28,344.00
61050 · Reserve Funds from Prior Years	0.00	0.00	0.00	10,077.25	-10,077.25
Total Other Income	0.00	0.00	28,344.00	38,421.25	-38,421.25
Net Other Income	0.00	0.00	28,344.00	38,421.25	-38,421.25
Net Income	19,663.91	463,439.53	0.00	0.00	463,439.53