

Clearwater Underground Water Conservation

Balance Sheet

As of February 29, 2024

03/18/24

Accrual Basis

	<u>Feb 29, 24</u>
ASSETS	
Current Assets	
Checking/Savings	
10005 · Cash-Reg Operating	18,078.15
10500 · Cash-TexPool Prime	706,239.59
10505 · Cash - TexPool	697,427.12
Total Checking/Savings	<u>1,421,744.86</u>
Accounts Receivable	
11000 · Accounts Receivable	1,741.17
Total Accounts Receivable	<u>1,741.17</u>
Other Current Assets	
11005 · Accounts Receivable - Taxes	17,804.11
12000 · Undeposited Funds	150.00
Total Other Current Assets	<u>17,954.11</u>
Total Current Assets	<u>1,441,440.14</u>
Fixed Assets	
15005 · Land	29,059.21
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	-269,388.11
Total Fixed Assets	<u>469,151.83</u>
TOTAL ASSETS	<u><u>1,910,591.97</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
21000 · Deferred Tax Revenue	17,804.11
21050 · Compensated Absences Accrued	19,128.60
24000 · Payroll Liabilities	
24010 · TWC	35.93
Total 24000 · Payroll Liabilities	<u>35.93</u>
Total Other Current Liabilities	<u>36,968.64</u>
Total Current Liabilities	<u>36,968.64</u>
Total Liabilities	<u>36,968.64</u>
Equity	
31000 · Unappropriated Fund Balance	928,746.29
32000 · *Retained Earnings	76,701.74
33000 · Investment in Fixed Assets	469,151.83
34000 · Fund Balance	-50,000.00
Net Income	<u>449,023.47</u>
Total Equity	<u>1,873,623.33</u>
TOTAL LIABILITIES & EQUITY	<u><u>1,910,591.97</u></u>

**Clearwater Underground Water Conservation
Profit & Loss Budget vs. Actual
October 2023 through February 2024**

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03/06/2024
Accrual Basis

	Feb '24	Oct '23 thru Feb '24	FY24 Original Budget	FY24 Amended Budget	\$ Over Budget
Ordinary Income/Expense					
Income					
40005 · Application Fee Income	150.00	4,697.00	50,000.00	50,000.00	-45,303.00
40007 · Administrative Fees	0.00	300.00	500.00	500.00	-200.00
40010 · Bell CAD Current Year Tax	73,389.35	730,417.27	837,331.00	837,331.00	-106,913.73
40015 · Bell CAD Delinquent Tax	983.99	4,263.05	10,000.00	10,000.00	-5,736.95
40020 · Interest Income	6,013.14	26,195.65	60,000.00	60,000.00	-33,804.35
40030 · Transport Fee Income	1,090.67	1,090.67	1,500.00	1,500.00	-409.33
40035 · Civil Penalties	0.00	0.00	0.00	0.00	0.00
Total Income	81,627.15	766,963.64	959,331.00	959,331.00	-192,367.36
Gross Profit	81,627.15	766,963.64	959,331.00	959,331.00	-192,367.36
Expense					
50000 · Administrative Expenses					
50100 · Audit	0.00	0.00	8,200.00	8,200.00	-8,200.00
50200 · Conferences & Prof Development	810.00	810.00	6,500.00	6,500.00	-5,690.00
50250 · Contingency Fund	0.00	0.00	47,175.00	39,175.00	-39,175.00
50300 · Director Expenses					
50305 · At Large	0.00	28.52	1,500.00	1,500.00	-1,471.48
50310 · Pct. 1	0.00	28.52	1,500.00	1,500.00	-1,471.48
50315 · Pct. 2	75.00	103.52	1,500.00	1,500.00	-1,396.48
50320 · Pct. 3	0.00	28.52	1,500.00	1,500.00	-1,471.48
50325 · Pct. 4	0.00	28.52	1,500.00	1,500.00	-1,471.48
Total 50300 · Director Expenses	75.00	217.60	7,500.00	7,500.00	-7,282.40
50400 · Director Fees					
50405 · At Large	0.00	600.00	2,550.00	2,550.00	-1,950.00
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	450.00	2,550.00	2,550.00	-2,100.00
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	5,000.00	5,000.00	-2,184.00
50550 · Election Expense	0.00	0.00	0.00	0.00	0.00
50600 · GMA 8 Expenses					
50605 · Technical Committee	0.00	0.00	5,000.00	5,000.00	-5,000.00
50610 · Administration	0.00	0.00	2,500.00	2,500.00	-2,500.00
50615 · GAM Development	4,996.00	24,441.03	22,000.00	22,000.00	2,441.03
Total 50600 · GMA 8 Expenses	4,996.00	24,441.03	29,500.00	29,500.00	-5,058.97
50700 · Meals	66.09	100.27	1,000.00	1,000.00	-899.73
50800 · Mileage Reimbursements	138.02	138.02	5,000.00	5,000.00	-4,861.98
50900 · Travel & Hotel	-8.47	834.99	5,175.00	5,175.00	-4,340.01
Total 50000 · Administrative Expenses	6,076.64	31,007.91	127,800.00	119,800.00	-88,792.09

	Feb '24	Oct '23 thru Feb '24	FY24 Original Budget	FY24 Amended Budget	\$ Over Budget
52000 · Salary Costs					
52005 · Administrative Assistant	4,999.08	24,995.40	59,989.00	59,989.00	-34,993.60
52010 · Educational Coord/Support Tech	4,463.42	22,317.10	53,561.00	53,561.00	-31,243.90
52015 · Manager	8,926.92	44,634.60	107,123.00	107,123.00	-62,488.40
52016 · Assistant General Manager	0.00	0.00	75,000.00	75,000.00	-75,000.00
52020 · Part Time/Intern	0.00	0.00	4,500.00	4,500.00	-4,500.00
52025 · Office Assistant/Field Tech	4,195.67	20,978.35	50,348.00	50,348.00	-29,369.65
52040 · Health Insurance	2,944.62	16,367.72	45,204.00	45,204.00	-28,836.28
52045 · Payroll Taxes & Work Comp	1,839.82	9,171.98	27,552.00	27,552.00	-18,380.02
52050 · Retirement	932.89	4,664.45	12,399.00	12,399.00	-7,734.55
52055 · Payroll Expenses	76.96	224.59	565.00	565.00	-340.41
52060 · Freshbenies	44.00	220.00	792.00	792.00	-572.00
Total 52000 · Salary Costs	28,423.38	143,574.19	437,033.00	437,033.00	-293,458.81
53000 · Operating Expenses					
53010 · Bank Service Charges	0.00	0.00	350.00	350.00	-350.00
53020 · Advertisement	746.25	2,067.85	4,000.00	4,000.00	-1,932.15
53030 · Appraisal District	2,229.50	4,459.00	9,000.00	9,000.00	-4,541.00
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	0.00	0.00	0.00
53105.3 · Synoptic	0.00	0.00	0.00	0.00	0.00
53105.4 · GAM Run	0.00	0.00	0.00	0.00	0.00
53105.5 · Mgmt Options	0.00	0.00	0.00	0.00	0.00
53105.6 · Water Quality Studies	0.00	0.00	0.00	0.00	0.00
Total 53105 · Trinity Studies	0.00	0.00	0.00	0.00	0.00
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	0.00	0.00	0.00
53110.3 · Synoptic	0.00	0.00	0.00	0.00	0.00
53110.4 · Spring Shed (Baylor)	0.00	0.00	36,675.00	36,675.00	-36,675.00
53110.5 · Water Quality Studies	0.00	0.00	0.00	0.00	0.00
53110.6 · GAM Calibration	0.00	0.00	0.00	0.00	0.00
Total 53110 · Edwards BFZ Studies	0.00	0.00	36,675.00	36,675.00	-36,675.00
53115 · Drought Contingency Plan	0.00	0.00	0.00	0.00	0.00
53120 · Endangered Species					
53120.1 · Coalition	0.00	17,355.00	17,355.00	17,355.00	0.00
53120.2 · Reimbursable 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	17,355.00	17,355.00	17,355.00	0.00
53125 · Environmental Flows	0.00	0.00	0.00	0.00	0.00
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	3,412.00	4,143.50	8,000.00	8,000.00	-3,856.50
53130.5 · Geo Logging	0.00	0.00	5,000.00	5,000.00	-5,000.00

53130.6 - Aquifer Monitor Well Tool

Feb '24	Oct '23 thru Feb '24	FY24 Original Budget	FY24 Amended Budget	\$ Over Budget
0.00	0.00	0.00	0.00	0.00

	Feb '24	Oct '23 thru Feb '24	FY24 Original Budget	FY24 Amended Budget	\$ Over Budget
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	3,412.00	4,143.50	20,500.00	20,500.00	-16,356.50
53135 · Monitor Well Construction	8,534.00	8,534.00	20,000.00	20,000.00	-11,466.00
53140 · Monitor Wells Expenses	1,159.62	5,344.95	10,000.00	10,000.00	-4,655.05
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	0.00	251.76	4,500.00	4,500.00	-4,248.24
53155 · 3-D Visualization	0.00	0.00	5,000.00	5,000.00	-5,000.00
Total 53100 · Clearwater Studies	13,105.62	35,629.21	116,030.00	116,030.00	-80,400.79
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 · GIS Managemet/Analytics					
53305 · Enhancements - Data Base	0.00	0.00	20,500.00	20,500.00	-20,500.00
53306 · Hosting - Data Base	0.00	0.00	500.00	500.00	-500.00
53310 · Hosting - PDI	0.00	0.00	0.00	0.00	0.00
53311 · Hosting - Website	25.00	125.00	300.00	300.00	-175.00
53312 · Enhancements - Website	0.00	0.00	0.00	0.00	0.00
53315 · IT Network Sustainment	650.00	3,250.00	7,800.00	7,800.00	-4,550.00
53317 · Management Tool Sustainment	0.00	0.00	2,200.00	2,200.00	-2,200.00
Total 53300 · GIS Managemet/Analytics	675.00	3,375.00	31,300.00	31,300.00	-27,925.00
53400 · Computer Licenses/Virus Prtctn	168.50	814.00	1,908.00	1,908.00	-1,094.00
53450 · Computer Repairs and Supplies	110.00	490.00	2,000.00	2,000.00	-1,510.00
53500 · Computer Software & Hardware	0.00	595.38	5,000.00	5,000.00	-4,404.62
53550 · Copier/Scanner/Plotter	1,583.46	2,111.28	6,350.00	6,350.00	-4,238.72
53600 · Educational Outreach/Marketing					
53603 · Sponsorships	0.00	3,700.00	8,000.00	8,000.00	-4,300.00
53605 · Event Cost	387.60	5,735.86	5,000.00	5,348.26	387.60
53615 · Promotional Items	0.00	0.00	5,000.00	5,000.00	-5,000.00
53620 · Supplies & Equipment	0.00	0.00	2,500.00	2,151.74	-2,151.74
53625 · Curriculum	0.00	0.00	0.00	0.00	0.00
Total 53600 · Educational Outreach/Marketing	387.60	9,435.86	20,500.00	20,500.00	-11,064.14
53650 · Furniture & Equipment	2,244.26	2,244.26	2,500.00	2,500.00	-255.74
53700 · Legal					
53701 · Drought Contingency Plan	0.00	0.00	0.00	0.00	0.00
53702 · Endangered Species	0.00	0.00	15,000.00	15,000.00	-15,000.00
53703 · General (rules/accountability)	471.00	1,880.00	10,000.00	10,000.00	-8,120.00
53704 · Legislative Research/Analysis	1,509.00	3,200.50	5,000.00	5,000.00	-1,799.50
53705 · Legislative Services	0.00	0.00	0.00	0.00	0.00
53706 · GMA/DFC/MAG support	0.00	0.00	10,000.00	10,000.00	-10,000.00
Total 53700 · Legal	1,980.00	5,080.50	40,000.00	40,000.00	-34,919.50
53720 · Office Supplies	1,201.72	2,059.58	4,500.00	4,500.00	-2,440.42
53730 · Permit Reviews					
53731 · Geoscience	5,519.50	11,578.25	25,000.00	25,000.00	-13,421.75
53732 · Legal Evaluation	5,423.00	14,629.00	25,000.00	25,000.00	-10,371.00
Total 53730 · Permit Reviews	10,942.50	26,207.25	50,000.00	50,000.00	-23,792.75

	Feb '24	Oct '23 thru Feb '24	FY24 Original Budget	FY24 Amended Budget	\$ Over Budget
53740 · Postage	199.70	1,699.38	2,875.00	2,875.00	-1,175.62
53750 · Printing	0.00	527.60	2,500.00	2,500.00	-1,972.40
53760 · Reserve for Uncollected Taxes	0.00	0.00	20,000.00	20,000.00	-20,000.00
53780 · Subscriptions	66.02	132.04	1,200.00	1,200.00	-1,067.96
53785 · Mobile Classroom Expense	0.00	0.00	2,000.00	2,000.00	-2,000.00
53790 · Vehicle Expense	1,078.61	5,127.14	5,600.00	5,600.00	-472.86
Total 53000 · Operating Expenses	36,718.74	102,055.33	343,990.00	343,990.00	-241,934.67
54000 · Facility Costs					
54100 · Insurance					
54101 · Liability	0.00	2,382.38	2,431.00	2,431.00	-48.62
54102 · Property	0.00	2,444.12	2,494.00	2,494.00	-49.88
54103 · Surety Bonds	0.00	200.00	1,300.00	1,300.00	-1,100.00
54104 · Worker's Comp	0.00	958.00	1,000.00	1,000.00	-42.00
54105 · Liability - Vehicle	0.00	1,100.54	1,123.00	1,123.00	-22.46
54106 · Liability - Cyber Security	0.00	171.50	175.00	175.00	-3.50
Total 54100 · Insurance	0.00	7,256.54	8,523.00	8,523.00	-1,266.46
54200 · Building Repairs/Maintenance	220.34	26,459.13	23,000.00	31,000.00	-4,540.87
54300 · Janitorial Service	650.00	2,450.00	6,000.00	6,000.00	-3,550.00
54400 · Janitorial Supplies	313.31	313.31	1,000.00	1,000.00	-686.69
54500 · Lawn Maintenance/Service	225.00	1,125.00	3,000.00	3,000.00	-1,875.00
54600 · Security	59.90	299.70	375.00	375.00	-75.30
Total 54000 · Facility Costs	1,468.55	37,903.68	41,898.00	49,898.00	-11,994.32
55000 · Utilities					
55200 · Electricity	403.44	1,431.64	2,500.00	2,500.00	-1,068.36
55300 · Internet	140.56	562.24	1,350.00	1,350.00	-787.76
55400 · Phone	210.95	1,026.55	2,460.00	2,460.00	-1,433.45
55500 · Water/Garbage	86.87	378.63	2,300.00	2,300.00	-1,921.37
Total 55000 · Utilities	841.82	3,399.06	8,610.00	8,610.00	-5,210.94
Total Expense	73,529.13	317,940.17	959,331.00	959,331.00	-641,390.83
Net Ordinary Income	8,098.02	449,023.47	0.00	0.00	449,023.47
Other Income/Expense					
Other Income					
61000 · Reserve Funds-Special Projects	0.00	50,000.00	0.00	50,000.00	0.00
61110 · Reserve funds ASR Project WCID1	0.00	0.00	0.00	0.00	0.00
Total Other Income	0.00	50,000.00	0.00	50,000.00	0.00
Other Expense					
65102 · Bell County Boardroom	0.00	50,000.00	0.00	50,000.00	0.00
Total Other Expense	0.00	50,000.00	0.00	50,000.00	0.00
Net Other Income	0.00	0.00	0.00	0.00	0.00
Net Income	8,098.02	449,023.47	0.00	0.00	449,023.47