

Clearwater Underground Water Conservation

Balance Sheet

As of March 31, 2024

04/04/24

Accrual Basis

	<u>Mar 31, 24</u>
ASSETS	
Current Assets	
Checking/Savings	
10005 · Cash-Reg Operating	12,893.08
10500 · Cash-TexPool Prime	709,532.08
10505 · Cash - TexPool	700,576.02
Total Checking/Savings	<u>1,423,001.18</u>
Accounts Receivable	
11000 · Accounts Receivable	1,384.68
Total Accounts Receivable	<u>1,384.68</u>
Other Current Assets	
11005 · Accounts Receivable - Taxes	17,804.11
Total Other Current Assets	<u>17,804.11</u>
Total Current Assets	<u>1,442,189.97</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>1,911,341.80</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	
24005 · Retirement Acct	2,481.12
24010 · TWC	554.45
Total 24000 · Payroll Liabilities	<u>3,035.57</u>
Total Other Current Liabilities	<u>39,968.28</u>
Total Current Liabilities	<u>39,968.28</u>
Total Liabilities	39,968.28
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>446,773.66</u>
Total Equity	<u>1,871,373.52</u>
TOTAL LIABILITIES & EQUITY	<u><u>1,911,341.80</u></u>

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

9:09 AM
 04/04/2024
 Accrual Basis

	Mar '24	Oct '24 thru Mar '24	FY24 Original Budget	FY24 Amended Budget	\$ Over Budget
Ordinary Income/Expense					
Income					
40005 · Application Fee Income	1,702.00	6,249.00	50,000.00	50,000.00	-43,751.00
40007 · Administrative Fees	0.00	300.00	500.00	500.00	-200.00
40010 · Bell CAD Current Year Tax	49,353.05	779,770.32	837,331.00	837,331.00	-57,560.68
40015 · Bell CAD Delinquent Tax	1,125.44	5,388.49	10,000.00	10,000.00	-4,611.51
40020 · Interest Income	6,441.39	32,637.04	60,000.00	60,000.00	-27,362.96
40030 · Transport Fee Income	0.00	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	58,621.88	825,435.52	959,331.00	959,331.00	-133,895.48
Gross Profit	58,621.88	825,435.52	959,331.00	959,331.00	-133,895.48
Expense					
50000 · Administrative Expenses					
50100 · Audit	8,169.00	8,169.00	8,200.00	8,200.00	-31.00
50200 · Conferences & Prof Development	525.00	1,335.00	6,500.00	6,500.00	-5,165.00
50250 · Contingency Fund	0.00	0.00	47,175.00	39,175.00	-39,175.00
50300 · Director Expenses					
50305 · At Large	56.95	85.47	1,500.00	1,500.00	-1,414.53
50310 · Pct. 1	0.00	28.52	1,500.00	1,500.00	-1,471.48
50315 · Pct. 2	37.34	140.86	1,500.00	1,500.00	-1,359.14
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	94.29	311.89	7,500.00	7,500.00	-7,188.11
50400 · Director Fees					
50405 · At Large	600.00	1,200.00	2,550.00	2,550.00	-1,350.00
50410 · Pct. 1	0.00	0.00	2,550.00	2,550.00	-2,550.00
50415 · Pct. 2	600.00	1,200.00	2,550.00	2,550.00	-1,350.00
50420 · Pct. 3	600.00	1,050.00	2,550.00	2,550.00	-1,500.00
50425 · Pct. 4	0.00	0.00	2,550.00	2,550.00	-2,550.00
Total 50400 · Director Fees	1,800.00	3,450.00	12,750.00	12,750.00	-9,300.00
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	0.00	24,441.03	22,000.00	22,000.00	2,441.03
Total 50600 · GMA 8 Expenses	0.00	24,441.03	29,500.00	29,500.00	-5,058.97
50700 · Meals	161.52	261.79	1,000.00	1,000.00	-738.21
50800 · Mileage Reimbursements	609.15	747.17	5,000.00	5,000.00	-4,252.83

	Mar '24	Oct '24 thru Mar '24	FY24 Original Budget	FY24 Amended Budget	\$ Over Budget
50900 · Travel & Hotel	173.85	1,008.84	5,175.00	5,175.00	-4,166.16
Total 50000 · Administrative Expenses	11,532.81	42,540.72	127,800.00	119,800.00	-77,259.28
52000 · Salary Costs					
52005 · Administrative Assistant	4,999.08	29,994.48	59,989.00	59,989.00	-29,994.52
52010 · Educational Coord/Support Tech	4,463.42	26,780.52	53,561.00	53,561.00	-26,780.48
52015 · Manager	8,926.92	53,561.52	107,123.00	107,123.00	-53,561.48
52016 · Assistant General Manager	6,000.00	6,000.00	75,000.00	75,000.00	-69,000.00
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	25,174.02	50,348.00	50,348.00	-25,173.98
52040 · Health Insurance	3,594.62	19,962.34	45,204.00	45,204.00	-25,241.66
52045 · Payroll Taxes & Work Comp	2,530.48	12,026.46	27,552.00	27,552.00	-15,525.54
52050 · Retirement	1,132.39	5,796.84	12,399.00	12,399.00	-6,602.16
52055 · Payroll Expenses	50.98	275.57	565.00	565.00	-289.43
52060 · Freshbenies	44.00	264.00	792.00	792.00	-528.00
Total 52000 · Salary Costs	35,937.56	179,835.75	437,033.00	437,033.00	-257,197.25
53000 · Operating Expenses					
53010 · Bank Service Charges	0.00	0.00	350.00	350.00	-350.00
53020 · Advertisement	0.00	2,067.85	4,000.00	4,000.00	-1,932.15
53030 · Appraisal District	0.00	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

	Mar '24	Oct '24 thru Mar '24	FY24 Original Budget	FY24 Amended Budget	\$ Over Budget
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	0.00	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	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	0.00	4,143.50	20,500.00	20,500.00	-16,356.50
53135 · Monitor Well Construction	0.00	8,534.00	20,000.00	20,000.00	-11,466.00
53140 · Monitor Wells Expenses	87.87	5,432.82	10,000.00	10,000.00	-4,567.18
53141 · Weather Station Expense	32.38	32.38	2,000.00	2,000.00	-1,967.62
53145 · Spring Flow Gauge	0.00	0.00	0.00	0.00	0.00
53150 · Water Quality	820.62	1,072.38	4,500.00	4,500.00	-3,427.62
53155 · 3-D Visualization	0.00	0.00	5,000.00	5,000.00	-5,000.00
Total 53100 · Clearwater Studies	940.87	36,570.08	116,030.00	116,030.00	-79,459.92
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	150.00	300.00	300.00	-150.00
53312 · Enhancements - Website	0.00	0.00	0.00	0.00	0.00
53315 · IT Network Sustainment	650.00	3,900.00	7,800.00	7,800.00	-3,900.00
53317 · Management Tool Sustainment	0.00	0.00	2,200.00	2,200.00	-2,200.00
Total 53300 · GIS Managemet/Analytics	675.00	4,050.00	31,300.00	31,300.00	-27,250.00
53400 · Computer Licenses/Virus Prtctn	178.00	992.00	1,908.00	1,908.00	-916.00
53450 · Computer Repairs and Supplies	0.00	490.00	2,000.00	2,000.00	-1,510.00
53500 · Computer Software & Hardware	869.78	1,465.16	5,000.00	5,000.00	-3,534.84
53550 · Copier/Scanner/Plotter	527.82	2,639.10	6,350.00	6,350.00	-3,710.90
53600 · Educational Outreach/Marketing					
53603 · Sponsorships	3,500.00	7,200.00	8,000.00	8,000.00	-800.00
53605 · Event Cost	-200.00	5,535.86	5,000.00	5,735.86	-200.00
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	1,764.14	-1,764.14
53625 · Curriculum	0.00	0.00	0.00	0.00	0.00
Total 53600 · Educational Outreach/Marketing	3,300.00	12,735.86	20,500.00	20,500.00	-7,764.14
53650 · Furniture & Equipment	205.66	2,449.92	2,500.00	2,500.00	-50.08

	Mar '24	Oct '24 thru Mar '24	FY24 Original Budget	FY24 Amended Budget	\$ Over Budget
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)	0.00	1,880.00	10,000.00	10,000.00	-8,120.00
53704 · Legislative Research/Analysis	0.00	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	0.00	5,080.50	40,000.00	40,000.00	-34,919.50
53720 · Office Supplies	300.65	2,360.23	4,500.00	4,500.00	-2,139.77
53730 · Permit Reviews					
53731 · Geoscience	1,657.55	13,235.80	25,000.00	25,000.00	-11,764.20
53732 · Legal Evaluation	3,665.20	18,294.20	25,000.00	25,000.00	-6,705.80
Total 53730 · Permit Reviews	5,322.75	31,530.00	50,000.00	50,000.00	-18,470.00
53740 · Postage	94.73	1,794.11	2,875.00	2,875.00	-1,080.89
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	33.01	165.05	1,200.00	1,200.00	-1,034.95
53785 · Mobile Classroom Expense	0.00	0.00	2,000.00	2,000.00	-2,000.00
53790 · Vehicle Expense	-2,175.67	2,951.47	5,600.00	5,600.00	-2,648.53
Total 53000 · Operating Expenses	10,272.60	112,327.93	343,990.00	343,990.00	-231,662.07
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	259.38	26,718.51	23,000.00	31,000.00	-4,281.49
54300 · Janitorial Service	450.00	2,900.00	6,000.00	6,000.00	-3,100.00
54400 · Janitorial Supplies	316.83	630.14	1,000.00	1,000.00	-369.86
54500 · Lawn Maintenance/Service	225.00	1,350.00	3,000.00	3,000.00	-1,650.00
54600 · Security	29.95	329.65	375.00	375.00	-45.35
Total 54000 · Facility Costs	1,281.16	39,184.84	41,898.00	49,898.00	-10,713.16
55000 · Utilities					
55200 · Electricity	269.64	1,701.28	2,500.00	2,500.00	-798.72
55300 · Internet	300.13	862.37	1,350.00	1,350.00	-487.63
55400 · Phone	576.38	1,602.93	2,460.00	2,460.00	-857.07
55500 · Water/Garbage	227.41	606.04	2,300.00	2,300.00	-1,693.96
Total 55000 · Utilities	1,373.56	4,772.62	8,610.00	8,610.00	-3,837.38
Total Expense	60,397.69	378,661.86	959,331.00	959,331.00	-580,669.14
Net Ordinary Income	-1,775.81	446,773.66	0.00	0.00	446,773.66

	Mar '24	Oct '24 thru Mar '24	FY24 Original Budget	FY24 Amended Budget	\$ Over Budget
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	-1,775.81	446,773.66	0.00	0.00	446,773.66