

Clearwater Underground Water Conservation

Balance Sheet

As of June 30, 2024

08/29/24

Accrual Basis

	Jun 30, 24
ASSETS	
Current Assets	
Checking/Savings	
10005 · Cash-Reg Operating	22,616.37
10500 · Cash-TexPool Prime	631,245.43
10505 · Cash - TexPool	621,916.47
Total Checking/Savings	1,275,778.27
Accounts Receivable	
11000 · Accounts Receivable	2,700.00
Total Accounts Receivable	2,700.00
Other Current Assets	
11005 · Accounts Receivable - Taxes	22,627.85
Total Other Current Assets	22,627.85
Total Current Assets	1,301,106.12
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	-297,663.98
Total Fixed Assets	440,875.96
TOTAL ASSETS	1,741,982.08
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
20000 · Accounts Payable	-3,707.56
Total Accounts Payable	-3,707.56
Other Current Liabilities	
21000 · Deferred Tax Revenue	22,627.85
21050 · Compensated Absences Accrued	19,337.52
24000 · Payroll Liabilities	
24010 · TWC	30.55
Total 24000 · Payroll Liabilities	30.55
Total Other Current Liabilities	41,995.92
Total Current Liabilities	38,288.36
Total Liabilities	38,288.36
Equity	
31000 · Unappropriated Fund Balance	1,008,270.04
32000 · *Retained Earnings	-3,030.93
33000 · Investment in Fixed Assets	440,875.96
34000 · Fund Balance	-50,000.00
Net Income	307,578.65
Total Equity	1,703,693.72
TOTAL LIABILITIES & EQUITY	1,741,982.08

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

9:59 AM
 07/03/2024
 Accrual Basis

	June '24	Oct '23 thru Jun '24	FY24 Original Budget	FY24 Amended Budget	\$ Over Budget
Ordinary Income/Expense					
Income					
40005 · Application Fee Income	1,700.00	9,954.00	50,000.00	50,000.00	-40,046.00
40007 · Administrative Fees	0.00	300.00	500.00	500.00	-200.00
40010 · Bell CAD Current Year Tax	3,749.15	802,452.75	837,331.00	837,331.00	-34,878.25
40015 · Bell CAD Delinquent Tax	621.97	6,961.78	10,000.00	10,000.00	-3,038.22
40020 · Interest Income	5,673.41	47,661.51	60,000.00	60,000.00	-12,338.49
40030 · Transport Fee Income	0.00	1,090.67	1,500.00	1,500.00	-409.33
40035 · Civil Penalties	0.00	1,000.00	0.00	0.00	1,000.00
Total Income	11,744.53	869,420.71	959,331.00	959,331.00	-89,910.29
Gross Profit	11,744.53	869,420.71	959,331.00	959,331.00	-89,910.29
Expense					
50000 · Administrative Expenses					
50100 · Audit	0.00	8,169.00	8,200.00	8,200.00	-31.00
50200 · Conferences & Prof Development	615.00	2,400.00	6,500.00	6,500.00	-4,100.00
50250 · Contingency Fund	0.00	0.00	47,175.00	12,371.56	-12,371.56
50300 · Director Expenses					
50305 · At Large	405.00	490.47	1,500.00	1,500.00	-1,009.53
50310 · Pct. 1	405.00	433.52	1,500.00	1,500.00	-1,066.48
50315 · Pct. 2	405.00	545.86	1,500.00	1,500.00	-954.14
50320 · Pct. 3	405.00	433.52	1,500.00	1,500.00	-1,066.48
50325 · Pct. 4	405.00	433.52	1,500.00	1,500.00	-1,066.48
Total 50300 · Director Expenses	2,025.00	2,336.89	7,500.00	7,500.00	-5,163.11
50400 · Director Fees					
50405 · At Large	0.00	1,350.00	2,550.00	2,550.00	-1,200.00
50410 · Pct. 1	0.00	0.00	2,550.00	2,550.00	-2,550.00
50415 · Pct. 2	0.00	1,350.00	2,550.00	2,550.00	-1,200.00
50420 · Pct. 3	0.00	1,200.00	2,550.00	2,550.00	-1,350.00
50425 · Pct. 4	0.00	0.00	2,550.00	2,550.00	-2,550.00
Total 50400 · Director Fees	0.00	3,900.00	12,750.00	12,750.00	-8,850.00
50500 · Dues & Memberships	0.00	3,806.00	5,000.00	5,000.00	-1,194.00
50550 · Election Expense	0.00	0.00	0.00	0.00	0.00
50600 · GMA 8 Expenses					
50605 · Technical Committee	0.00	2,441.03	5,000.00	5,000.00	-2,558.97
50610 · Administration	0.00	0.00	2,500.00	2,500.00	-2,500.00
50615 · GAM Development	0.00	22,000.00	22,000.00	22,000.00	0.00
Total 50600 · GMA 8 Expenses	0.00	24,441.03	29,500.00	29,500.00	-5,058.97

	June '24	Oct '23 thru Jun '24	FY24 Original Budget	FY24 Amended Budget	\$ Over Budget
50700 · Meals	53.03	333.53	1,000.00	1,000.00	-666.47
50800 · Mileage Reimbursements	1,206.00	2,061.71	5,000.00	5,000.00	-2,938.29
50900 · Travel & Hotel	0.00	1,913.53	5,175.00	5,175.00	-3,261.47
Total 50000 · Administrative Expenses	3,899.03	49,361.69	127,800.00	92,996.56	-43,634.87
52000 · Salary Costs					
52005 · Administrative Assistant	4,999.08	44,991.72	59,989.00	59,989.00	-14,997.28
52010 · Educational Coord/Support Tech	4,463.42	40,170.78	53,561.00	53,561.00	-13,390.22
52015 · Manager	8,926.92	80,342.28	107,123.00	107,123.00	-26,780.72
52016 · Assistant General Manager	6,000.00	24,000.00	75,000.00	72,000.00	-48,000.00
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	37,761.03	50,348.00	50,348.00	-12,586.97
52040 · Health Insurance	3,594.62	30,746.20	45,204.00	45,204.00	-14,457.80
52045 · Payroll Taxes & Work Comp	2,335.92	19,064.79	27,552.00	27,552.00	-8,487.21
52050 · Retirement	1,132.39	9,194.01	12,399.00	12,399.00	-3,204.99
52055 · Payroll Expenses	57.48	441.51	565.00	565.00	-123.49
52060 · Freshbenies	88.00	396.00	792.00	792.00	-396.00
Total 52000 · Salary Costs	35,793.50	287,108.32	437,033.00	434,033.00	-146,924.68
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	2,229.50	6,688.50	9,000.00	9,000.00	-2,311.50
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 Run	0.00	0.00	0.00	13,500.00	-13,500.00
Total 53110 · Edwards BFZ Studies	0.00	0.00	36,675.00	50,175.00	-50,175.00
53115 · Drought Contingency Plan	0.00	0.00	0.00	0.00	0.00

	June '24	Oct '23 thru Jun '24	FY24 Original Budget	FY24 Amended Budget	\$ Over Budget
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	107.20	4,622.95	8,000.00	8,000.00	-3,377.05
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	107.20	4,622.95	20,500.00	20,500.00	-15,877.05
53135 - Monitor Well Construction	0.00	8,534.00	20,000.00	20,000.00	-11,466.00
53140 - Monitor Wells Expenses	51.94	5,537.76	10,000.00	10,000.00	-4,462.24
53141 - Weather Station Expense	0.00	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	0.00	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	159.14	37,154.47	116,030.00	129,530.00	-92,375.53
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	200.00	300.00	300.00	-100.00
53312 - Enhancements - Website	0.00	0.00	0.00	0.00	0.00
53315 - IT Network Sustainment	650.00	5,200.00	7,800.00	7,800.00	-2,600.00
53317 - Management Tool Sustainment	0.00	0.00	2,200.00	2,200.00	-2,200.00
Total 53300 - GIS Managemet/Analytics	675.00	5,400.00	31,300.00	31,300.00	-25,900.00
53400 - Computer Licenses/Virus Prtctn	198.00	1,388.00	1,908.00	1,908.00	-520.00
53450 - Computer Repairs and Supplies	0.00	490.00	2,000.00	2,000.00	-1,510.00

	June '24	Oct '23 thru Jun '24	FY24 Original Budget	FY24 Amended Budget	\$ Over Budget
53500 · Computer Software & Hardware	102.83	2,389.33	5,000.00	5,000.00	-2,610.67
53550 · Copier/Scanner/Plotter	527.82	3,694.74	6,350.00	6,350.00	-2,655.26
53600 · Educational Outreach/Marketing					
53603 · Sponsorships	0.00	7,200.00	8,000.00	8,000.00	-800.00
53605 · Event Cost	0.00	6,055.63	5,000.00	6,055.63	0.00
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	744.77	-744.77
53625 · Curriculum	0.00	0.00	0.00	0.00	0.00
Total 53600 · Educational Outreach/Marketing	0.00	13,255.63	20,500.00	19,800.40	-6,544.77
53650 · Furniture & Equipment	0.00	4,952.03	2,500.00	5,157.69	-205.66
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	503.91	-503.91
53703 · General (rules/accountability)	1,630.82	3,510.82	10,000.00	10,000.00	-6,489.18
53704 · Legislative Research/Analysis	142.50	3,998.00	5,000.00	5,000.00	-1,002.00
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	1,773.32	7,508.82	40,000.00	25,503.91	-17,995.09
53720 · Office Supplies	230.93	3,665.35	4,500.00	4,500.00	-834.65
53730 · Permit Reviews					
53731 · Geoscience	14,613.75	31,629.55	25,000.00	31,629.55	0.00
53732 · Legal Evaluation	20,864.09	44,662.29	25,000.00	44,662.29	0.00
Total 53730 · Permit Reviews	35,477.84	76,291.84	50,000.00	76,291.84	0.00
53740 · Postage	0.00	2,622.86	2,875.00	2,875.00	-252.14
53750 · Printing	0.00	623.60	2,500.00	2,500.00	-1,876.40
53760 · Reserve for Uncollected Taxes	0.00	0.00	20,000.00	20,000.00	-20,000.00
53780 · Subscriptions	33.01	1,364.62	1,200.00	1,465.00	-100.38
53785 · Mobile Classroom Expense	18.02	18.02	2,000.00	2,000.00	-1,981.98
53790 · Vehicle Expense	369.56	4,165.95	5,600.00	5,600.00	-1,434.05
Total 53000 · Operating Expenses	41,794.97	173,741.61	343,990.00	371,508.84	-197,767.23
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

	June '24	Oct '23 thru Jun '24	FY24 Original Budget	FY24 Amended Budget	\$ Over Budget
54200 · Building Repairs/Maintenance	0.00	28,608.78	23,000.00	31,000.00	-2,391.22
54300 · Janitorial Service	664.00	4,714.00	6,000.00	6,900.00	-2,186.00
54400 · Janitorial Supplies	45.10	1,107.84	1,000.00	1,500.00	-392.16
54500 · Lawn Maintenance/Service	225.00	1,800.00	3,000.00	3,000.00	-1,200.00
54600 · Security	359.95	719.55	375.00	809.60	-90.05
Total 54000 · Facility Costs	1,294.05	44,206.71	41,898.00	51,732.60	-7,525.89
55000 · Utilities					
55200 · Electricity	261.71	2,182.17	2,500.00	2,500.00	-317.83
55300 · Internet	145.59	1,153.55	1,350.00	1,350.00	-196.45
55400 · Phone	237.01	2,476.91	2,460.00	2,910.00	-433.09
55500 · Water/Garbage	572.98	1,611.10	2,300.00	2,300.00	-688.90
Total 55000 · Utilities	1,217.29	7,423.73	8,610.00	9,060.00	-1,636.27
Total Expense	83,998.84	561,842.06	959,331.00	959,331.00	-397,488.94
Net Ordinary Income	-72,254.31	307,578.65	0.00	0.00	307,578.65
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	-72,254.31	307,578.65	0.00	0.00	307,578.65