



Board Meeting  
&  
Workshop

Clearwater Underground Water Conservation District  
640 Kennedy Court  
Belton, Texas

Wednesday  
August 14, 2024  
1:30 p.m.

## **Clearwater Underground Water Conservation District Board Members**

### **Leland Gersbach, Director Pct. 1 President**

7872 Hackberry  
Holland, TX 76534  
Phone: 254-657-2679  
E-mail: [lgersbach@cuwcd.org](mailto:lgersbach@cuwcd.org)

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### **Gary Young, Director Pct. 2 Secretary**

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### **Jody Williams, Director Pct. 3**

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Rogers, TX 76569  
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### **Scott Brooks, Director Pct. 4**

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Florence, TX 76527  
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### **Jim Brown, Director At-Large**

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Salado, TX 76571  
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E-mail: [jbrown@cuwcd.org](mailto:jbrown@cuwcd.org)

# Agenda

**NOTICE OF THE MEETING OF THE  
CLEARWATER UNDERGROUND WATER CONSERVATION DISTRICT  
August 14, 2024**

Notice is hereby given that the above-named Board will hold a Workshop and Board meeting on Wednesday, August 14, 2024, beginning at 1:30 p.m., in the Clearwater UWCD Board Room located at 640 Kennedy Court, Belton, Texas. The following items of business will be discussed<sup>1</sup>.

**Workshop:**

1. Receive update related to GMA8 DFC determination, per TWC section 36.108, and plans for the next round
2. Receive update from Mustang Springs Development.
3. Receive proposals for potential website changes.
4. Discuss and review items of interest concerning the draft FY2025 budget.
5. Receive information on 1937 Lower Trinity Well.

**Board Meeting:**

1. Invocation and Pledge of Allegiance.
2. Public comment<sup>2</sup>.
3. Approve minutes of July 10, 2024, Board meeting.
4. Discuss, consider, and take appropriate action, if necessary, to accept the monthly financial report for July 2024 (FY24) as presented.
5. Discuss, consider, and take appropriate action, if necessary, to accept the monthly investment fund account report for July 2024 (FY24) as presented.
6. Discuss, consider, and take appropriate action, if necessary, to approve the FY24 line-item budget amendments as requested.
7. Hold Public Hearing on the following:
  - a.) Discuss, consider, and take appropriate action, if necessary, on an application submitted by Michael Linnemann, to the Clearwater Underground Water Conservation District (CUWCD) on March 28, 2024, for a groundwater availability certification (per Title 30 Texas Administrative Code Section 230.4) of a proposed subdivision of an existing tract of land (property ID: 73492) of 17 acres into four tracts to authorize three combination drilling and operating permits in the Edwards BFZ Aquifer and the Edwards BFZ Management Zone. The proposed three wells are located on Royal Street, 2/10 of a mile east of the intersection of Blackberry Road and Royal Street, Salado, Texas (Well # 1: Latitude 30.93679, Longitude -97.49718, Well # 2: Latitude 30.93733, Longitude -97.49698, Well # 3: Latitude 30.93793, Longitude -97.49684). The proposed wells will produce groundwater for a beneficial use described as "domestic use" in a proposed quantity not to exceed (for each well) 0.3 acre-feet per year based on 90 gallons per day per person at an occupancy of 3 people per home, thus 98,550 gallons per year per proposed well.
8. Discuss, consider, and take appropriate action, if necessary, to call for the November 5, 2024, General Election.
9. Discuss, consider, and take appropriate action, if necessary, to approve that the General Manager execute an election contract with the Bell County Election Department.
10. Discuss, consider, and take appropriate action, if necessary, to extend the auditing services agreement with Ludwick, Montgomery & Stapp, PC.
11. Discuss, consider, and take appropriate action, if necessary, to set the preliminary tax rate for tax year 2024 on the proposed budget for FY25.
12. Discuss, consider, and take appropriate action, if necessary, to set the public hearing date and adoption of the FY25 budget.
13. Discuss, consider, and take appropriate action, if necessary, to set the date for public hearing and adoption of the tax rate for tax year 2024.
14. Discuss, consider, and take appropriate action, if necessary, to approve initiating a monitor well agreement with Sanctuary Development Company LLC.
15. General Manager's report concerning office management and staffing related to District Management Plan<sup>3</sup>.
16. Receive monthly staff report and possible consideration and Board action on the following<sup>3</sup>:
  - a. Drought Status reports,
  - b. Education Outreach update,
  - c. Monitoring Well reports,
  - d. Rainfall report,
  - e. Well Registration update.
  - f. Aquifer Status and Non-exempt Monthly Well Production reports
17. Director comments and reports<sup>3</sup>.
18. Discuss agenda items for the next meeting.
19. Set time and place for the next meeting.
20. Adjourn.

Dated the 9th day of August, 2024.

Leland Gersbach, Board President

By: Dirk Aaron  
Dirk Aaron, Asst. Secretary

*Agenda items may be considered, deliberated, and/or acted upon in a different order than set forth above.*

*The Clearwater Underground Water Conservation District is committed to compliance with the Americans with Disabilities Act (ADA). Reasonable accommodation and equal opportunity for effective communications will be provided upon request. Please contact the CUWCD office at 254-933-0120 at least 24 hours in advance if accommodation is needed.*

<sup>1</sup>*During the meeting, the Board reserves the right to go into executive session for any of the purposes authorized under Chapter 551 of the Texas Government Code, for any item on the above agenda or as otherwise authorized by law.*

<sup>2</sup>*Citizens who desire to address the Board on any matter may sign up to do so prior to this meeting. Public comments will be received during this portion of the meeting or on a specific agenda item. Please limit comments to 3 minutes. No discussion or final action will be taken by the Board except as authorized by section 551.042 of the Government Code.*

<sup>3</sup>*No formal action will be taken by the Board on these agenda items. These items are on the agenda to provide the District's staff, Public Task Force Committees, and Directors with an opportunity to bring to the public's and each other's attention important activities and issues pertinent to the management of groundwater within the District, including, but not limited to, current events in the District involving groundwater, wells, or District permittees, state or regional developments related to water management, and activities the staff, Public Advisory Committee, and Directors. Substantive deliberation and formal action on any of these issues will be conducted pursuant to a specific item on a future agenda.*



FY25 Draft Budget  
Workshop #4

Workshop  
August 14, 2024

**FY25 Budget Development Calendar  
Timeline and initial baseline needs**

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**Narrative:** Workshop is to discuss while reviewing the initial process and needs for FY25.

**FY24 Baseline Facts:**

- ✓ We approved TAX RATE is \$0.002372 per \$100 valuation.
- ✓ NO-NEW-REVENUE TAX RATE was \$0.002372 per \$100 valuation.
  - \$837,331.50 was the expected income at that rate no-new-revenue rate
  - \$814,137.00 is the final expected income based on amended prior
    - **- \$23,193.50 in lost projected income**
- ✓ The NO-NEW-REVENUE TAX RATE is the tax rate that will raise the same amount of property tax revenue from the same properties in 2024 tax year. But based on adjusted certified totals at the end of the fiscal year as below sends the income down by
  - \$ 35,138,855,368.00 (*Certified on July 23, 2023*)
  - \$ 34,322,832,605.00 (*Form 50-856 as Line #1*)
- ✓ VOTER-APPROVAL TAX RATE was \$0.002865 per \$100 valuation.
- ✓ The VOTER-APPROVAL RATE is the highest tax rate that CLEARWATER U.W.C.D. may adopt without holding an election to seek voter approval of the rate. Each Year at the calculations are based on Form 50-856.
- ✓ The staff will again conduct the proper notification in the TDT & KDH newspapers and on the district's, website meeting the minimum 7-day notice of the required public hearing.

**FY25 Baseline Proposal is based on the following:**

- ✓ FY24 Original Budget Amount,
- ✓ FY24 Amended Budget as of July 10, 2024,
- ✓ FY24 year-to-date expenditures as of July 1, 2024
- ✓ FY25 preliminary tax rate at .00235/100
- ✓ FY25 proposed budget reflects the suggested preliminary tax rate.

The initial draft FY25 budget reflects \$861,276.00 from property taxes if 100% collection rate. The FY25 budget projection does not reflect the potential reduction that could occur based on the Tax Appraisal reduction per Form 50-856 at the end of the tax year in 2026.

The estimated fund balance at the close of **FY24** is estimated to be \$1,042,510.42 (which includes an anticipated return to fund balance of \$61,000.00). This is only an estimate and very preliminary.

The draft budget proposed by General Manager reflects that the district can maintain current services and protect fund balance.

The property values per the attached “**2024 Certified Taxable Values**” from the Tax Appraisal District of Bell County (*July 22, 2024*) is **\$36,650,053,342.00** after exemptions.

This tax income is separated by Net Taxable Property @ **\$35,523,063,265.00** and Tax on New Property @ **\$1,126,990,077.00.00**

The following draft is based on an increase over the estimated No-New-Revenue Rate (0.002230/\$100). The certified totals have been finalized by the tax appraisal district on July 22, 2024.

The estimated budget framework is based mostly on current costs of administration, salaries and benefits, operating expenses, research, proposed studies, and cloud-based monitor well enhancements with projected increases on cost.

**Geoscience Studies, Permitting and Monitoring Systems:**

- KT Groundwater
  - Task Order 2025.1: Permit Reviews & Rates **\$ 25,000.00**
  - Task Order 2025.2: General Geoscience Investigations **\$ 5,000.00**
  - Task Order 2025.3: DFC & MAG Runs NTE **\$ 15,600.00**
  - Task Order 2025.4: Convert Analysis Tool to Python Coding **\$ 21,500.00**
  - Task Order 2025.5: CGMM Dashboard Development
    - This task order not yet in the proposed budget (FY26?)
    - Cost not in this draft budget is **\$32,500.00**
- Eno Scientific / Signal Fire Monitor Well Program Enhancement **\$ 20,000.00**
  - Add Continuous monitor system to Non-Exempt Wells
- USGS Spring Flow Gage **\$ 16,800.00**
- GMA8 Groundwater Availability Model (admin NTGCD) **\$ 8,183.00**

**Standard Efforts:**

- LRE 3-D model enhancement **\$ 5,000.00**
  - Annual calibration and new well source aquifer designations.
- Maintain current equipment monitor wells and transition **\$ 10,000.00**
  - Funds necessary to repair/convert recorder wells as needed.
  - Equipment maintenance & repairs for Wellntel equipment.
- Well Scope to conduct opportunistic Geo Physical Logs **\$ 3,000.00**
- Election year cost anticipated to be: **\$ 13,000.00**

**Cooperative Opportunities:**

- BELCOR RHCP Karst Coalition as described in the 5-year ILA with Bell County
- DA, WI & SC are ex-officio to assistant in Project Management per the ILA,
- Scott Brooks represents the District on Steering/Coordinating Committee.
- BELCOR RHCP has 13 entities and District is Tier I. **\$ 17,355.00**

**Technology & Analytics & Security Systems:**

- LRE DMS Hosting fees and System Maintenance **\$ 4,200.00**
- LRE DMS Enhancements Task 1.3 On-boarding Python with KT **\$ 1,200.00**

- TBD
- Dashboard Enhancements for analytics and additional functionality
- Engineer Austin
  - computer sustainment & hosting of website \$ 7,800.00
  - GM is pursuing Bids for New Version of District Website
    - 8/14/24 presentations by those bidding will be received in workshop.
    - Website Update and Retooling of the site needed \$ TBD
- Progressive Protection security equipment obsolete upgrades.
  - \$ 54.95 per month once installed. \$ 660.00

**Legal LG:**

- Permit Reviews (standard review or contested cases) \$ 25,000.00
- ESA \$ 7,500.00
- General Rules & Accountability: \$ 10,000.00
- Legislative Research/Analysis: \$ 6,000.00
- Legislative Session: \$ 35,000.00
- GMA/DFC/MAG Joint Planning Support: \$ 10,000.00

**Building Management needs, and maintenance:**

- Building condition (Trees trimmed to enhance security).
- Building maintenance areas (lawn, internal repairs as needed). \$ 8,000.00

**Staffing salaries & benefits:**

- 3.5% COLA for 4 staff members is included \$ 9,486.00
- Health insurance (employee only) or Stipend. \$ 48,240.00
  - Premium for each 3-staff members are increasing to \$906.66 per month.
  - Stipend for 2 staff members is currently \$650.00 per month.

**Changes to calculations and notices were effective starting in 2020 and required for FY2025.**

- No-New-Revenue rate, instituted in 2020 by the Texas Legislature
- Voter Approval rate is capped at 3.5%
- Truth in Taxation Certified Estimate might be final by – August
- July 22<sup>th</sup> – officer (**Chief Appraiser**) submits certified rates to all governing bodies in Bell County.

CUWCD must adopt our tax rate by Sept 30<sup>th</sup> or 60-days after certification, if the tax rate exceeds the voter approval rate (over 3.5% of the no-new revenue rate) - we must adopt that rate 71-days before the next uniform election date (2023 General Election Date is November 7<sup>th</sup>). These are facts associated with the 2020 taxing regulations.

**GM Recommends & Requests the following:**

Set today's preliminary tax rate at .00235/\$100

Income Analysis for No-New-Revenue Rate FY25					FY24 Comparisons	
7/20/24 Certified Totals on \$36,650,053,342					Certified Totals	\$35,300,611,469
					Prior Year adjusted total:	\$34,322,832,605
FY25 (Est) No-New-Revenue Rate					FY24 Form 50-856	Line #1
	Tax Rate			0.00223		0.002372
	Net Taxable Property			\$35,523,063,265.00		
	Approximate Total Levied			\$792,164.31		
	New Taxable Property			\$1,126,990,077.00		
	Tax on New Property			\$25,131.88		
					\$	837,331.50
	Possible Levy			\$817,296.19	\$	814,137.58
					Adjusted Loss:	- \$ 23,193.92

**FY25 Board (TBD) proposed preliminary tax rate**

Tax Rate			0.00235
Net Taxable Property			\$35,523,063,265.00
Approximate Total Levied			\$834,791.99
New Taxable Property			\$1,126,990,077.00
Tax on New Property			\$26,484.27
Possible Levy			\$861,276.25

**FY25 Max Voter Approval Tax rate**

Tax Rate		0.002629
Net Taxable Property		\$35,523,063,265.00
Approximate Total Levied		\$933,901.33
New Taxable Property		\$1,126,990,077.00
Tax on New Property		\$29,628.57
Possible Levy		\$963,529.90

### **FY24 Budget Development Calendar**

<b>May 8 - Wed.</b>	<b>Regular Board Meeting:</b> <b>(CANCELED)</b> Approved Calendar for FY24 Budget preparation timeline.
<b>June 11 – Tues.</b>	<b>Workshop:</b> Budget Session (Review preliminary budget with update)
<b>July 10 -- Wed.</b>	<b>Workshop:</b> Budget Work Session (specific research & enhancements)
<b>August 2 - Friday</b>	Receive Certified Totals from Chief Appraiser thus they will calculate the official “No-New-Revenue Rate” and the “Voter Approval Rate” and provided to CUWCD by Tax Appraisal District. <b>(estimated date)</b>
<b>August 14 – Wed.</b>	<b>Regular Board meeting:</b> Receive presentations from LRE, Website proposals Set preliminary tax rate and finalize budget Set date for public hearing
<b>August 16- Friday</b>	<b>7-Day Notice Required:</b> <ul style="list-style-type: none"> <li>✓ Publish Notice in newspaper of the Public Hearing, for</li> <li>✓ Wednesday, August 28, 2024, at 1:30 pm,</li> <li>✓ Notice must state when and where the hearing on the proposed tax rate and adoption of FY25 budget will occur.</li> <li>✓ Public Notice post with Co. Clerk and on the District Website.</li> </ul>
<b>August 28 - Wed.</b>	<b>Board Meeting and Conduct Public hearing on tax rate.</b> Adopt FY25 budget; adopt tax rate. File copy of adopted budget and tax rate with County Clerk's office.
<b>September 1</b>	Provide adopted tax rate to the Tax Appraisal District by this date.
<b>Aug 20<sup>th</sup> – Aug 22<sup>nd</sup> Tuesday – Thursday</b>	Board Members attend the Texas Ground Water Summit in San Antonio





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

3:00 PM

08/06/2024  
Accrual Basis

REVISED  
8/8/2024  
11:30

**DRAFT**

	July '24	Oct '23 thru Jul '24	FY24 Original Budget	FY24 Amended Budget	\$ Over Budget	FY25 Proposed Budget	Notes
<b>Ordinary Income/Expense</b>							
<b>Income</b>							
40005 · Application Fee Income	5,552.50	15,506.50	50,000.00	50,000.00	-34,493.50	20,000.00	
40007 · Administrative/Recording Fees	0.00	300.00	500.00	500.00	-200.00	500.00	Preliminary
40010 · Bell CAD Current Year Tax	2,238.31	804,691.06	837,331.00	837,331.00	-32,639.94	861,276.00	tax rate 0.00235
40015 · Bell CAD Delinquent Tax	382.07	7,343.85	10,000.00	10,000.00	-2,656.15	10,000.00	
40020 · Interest Income	5,465.76	53,127.27	60,000.00	60,000.00	-6,872.73	45,000.00	
40030 · Transport Fee Income	0.00	1,090.67	1,500.00	1,500.00	-409.33	8,700.00	
40035 · Civil Penalties	0.00	1,000.00	0.00	0.00	1,000.00	0.00	
<b>Total Income</b>	<b>13,638.64</b>	<b>883,059.35</b>	<b>959,331.00</b>	<b>959,331.00</b>	<b>-76,271.65</b>	<b>945,476.00</b>	
<b>Gross Profit</b>	<b>13,638.64</b>	<b>883,059.35</b>	<b>959,331.00</b>	<b>959,331.00</b>	<b>-76,271.65</b>	<b>945,476.00</b>	
<b>Expense</b>							
<b>50000 · Administrative Expenses</b>							
50100 · Audit	0.00	8,169.00	8,200.00	8,200.00	-31.00	8,400.00	LM&S
50200 · Conferences & Prof Development	0.00	2,400.00	6,500.00	6,500.00	-4,100.00	7,800.00	+20%
50250 · Contingency Fund	0.00	0.00	47,175.00	12,371.56	-12,371.56	25,243.00	
<b>50300 · Director Expenses</b>							
50305 · At Large	0.00	490.47	1,500.00	1,500.00	-1,009.53	1,500.00	
50310 · Pct. 1	0.00	433.52	1,500.00	1,500.00	-1,066.48	1,500.00	
50315 · Pct. 2	0.00	545.86	1,500.00	1,500.00	-954.14	1,500.00	
50320 · Pct. 3	0.00	433.52	1,500.00	1,500.00	-1,066.48	1,500.00	
50325 · Pct. 4	0.00	433.52	1,500.00	1,500.00	-1,066.48	1,500.00	
<b>Total 50300 · Director Expenses</b>	<b>0.00</b>	<b>2,336.89</b>	<b>7,500.00</b>	<b>7,500.00</b>	<b>-5,163.11</b>	<b>7,500.00</b>	
<b>50400 · Director Fees</b>							
50405 · At Large	300.00	1,650.00	2,550.00	2,550.00	-900.00	2,550.00	



	July '24	Oct '23 thru Jul '24	FY24 Original Budget	FY24 Amended Budget	\$ Over Budget	FY25 Proposed Budget	Notes
50410 · Pct. 1	0.00	0.00	2,550.00	2,550.00	-2,550.00	2,550.00	
50415 · Pct. 2	300.00	1,650.00	2,550.00	2,550.00	-900.00	2,550.00	
50420 · Pct. 3	300.00	1,500.00	2,550.00	2,550.00	-1,050.00	2,550.00	
50425 · Pct. 4	0.00	0.00	2,550.00	2,550.00	-2,550.00	2,550.00	
<b>Total 50400 · Director Fees</b>	<b>900.00</b>	<b>4,800.00</b>	<b>12,750.00</b>	<b>12,750.00</b>	<b>-7,950.00</b>	<b>12,750.00</b>	
50500 · Dues & Memberships	0.00	3,806.00	5,000.00	5,000.00	-1,194.00	5,000.00	
50550 · Election Expense	0.00	0.00	0.00	0.00	0.00	13,000.00	
<b>50600 · GMA 8 Expenses</b>							
50605 · Technical Committee	607.00	3,048.03	5,000.00	5,000.00	-1,951.97	2,500.00	KTGW
50610 · Administration	0.00	0.00	2,500.00	2,500.00	-2,500.00	2,500.00	NTGCD
50615 · GAM Development	0.00	22,000.00	22,000.00	22,000.00	0.00	8,183.00	NTGCD
<b>Total 50600 · GMA 8 Expenses</b>	<b>607.00</b>	<b>25,048.03</b>	<b>29,500.00</b>	<b>29,500.00</b>	<b>-4,451.97</b>	<b>13,183.00</b>	
50700 · Meals	136.27	469.80	1,000.00	1,000.00	-530.20	1,200.00	+20%
50800 · Mileage Reimbursements	0.00	2,061.71	5,000.00	5,000.00	-2,938.29	5,500.00	+10%
50900 · Travel & Hotel	1,170.95	3,084.48	5,175.00	5,175.00	-2,090.52	6,500.00	+25%
<b>Total 50000 · Administrative Expenses</b>	<b>2,814.22</b>	<b>52,175.91</b>	<b>127,800.00</b>	<b>92,996.56</b>	<b>-40,820.65</b>	<b>106,076.00</b>	
<b>52000 · Salary Costs</b>							
52005 · Administrative Assistant	4,999.08	49,990.80	59,989.00	59,989.00	-9,998.20	62,089.00	3.5%
52010 · Educational Coord/Support Tech	4,463.42	44,634.20	53,561.00	53,561.00	-8,926.80	55,436.00	3.5%
52015 · Manager	8,926.92	89,269.20	107,123.00	107,123.00	-17,853.80	110,872.00	3.5%
52016 · Assistant General Manager	0.00	24,000.00	75,000.00	72,000.00	-48,000.00	72,000.00	
52020 · Part Time/Intern	0.00	0.00	4,500.00	4,500.00	-4,500.00	0.00	
52025 · Office Assistant/Field Tech	4,195.67	41,956.70	50,348.00	50,348.00	-8,391.30	52,110.00	3.5%
52040 · Health Insurance	2,944.62	33,690.82	45,204.00	45,204.00	-11,513.18	45,160.00	10.26%(SWHP)
52045 · Payroll Taxes & Work Comp	1,827.22	20,892.01	27,552.00	27,552.00	-6,659.99	30,310.00	10%
52050 · Retirement	932.89	10,126.90	12,399.00	12,399.00	-2,272.10	14,100.00	
52055 · Payroll Expenses	57.48	498.99	565.00	565.00	-66.01	750.00	
52060 · Freshbenies	44.00	440.00	792.00	792.00	-352.00	600.00	
<b>Total 52000 · Salary Costs</b>	<b>28,391.30</b>	<b>315,499.62</b>	<b>437,033.00</b>	<b>434,033.00</b>	<b>-118,533.38</b>	<b>443,427.00</b>	

	July '24	Oct '23 thru Jul '24	FY24 Original Budget	FY24 Amended Budget	\$ Over Budget	FY25 Proposed Budget	Notes
<b>53000 · Operating Expenses</b>							
53010 · Accounting/Bank Service Expense	0.00	0.00	350.00	350.00	-350.00	350.00	
53015 · Admin/Recording Fee Expenses	0.00	0.00	0.00	0.00	0.00	500.00	new line item
53020 · Advertisement	0.00	2,067.85	4,000.00	4,000.00	-1,932.15	4,000.00	
53030 · Appraisal District	0.00	6,688.50	9,000.00	9,000.00	-2,311.50	9,900.00	10%
<b>53100 · Clearwater Studies</b>							
<b>53105 · Trinity Studies</b>							
53105.1 · Pumping Distribution	0.00	0.00	0.00	0.00	0.00	0.00	
53105.2 · Pumping Test	0.00	0.00	0.00	0.00	0.00	0.00	
53105.3 · Synoptic	0.00	0.00	0.00	0.00	0.00	0.00	
53105.4 · GAM Run	0.00	0.00	0.00	0.00	0.00	10,000.00	KTGW #3
53105.5 · Mgmt Options	0.00	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	0.00	
<b>Total 53105 · Trinity Studies</b>	0.00	0.00	0.00	0.00	0.00	10,000.00	
<b>53110 · Edwards BFZ Studies</b>							
53110.1 · Pumping Distribution	0.00	0.00	0.00	0.00	0.00	0.00	
53110.2 · Pumping Test	0.00	0.00	0.00	0.00	0.00	0.00	
53110.3 · Synoptic	0.00	0.00	0.00	0.00	0.00	0.00	
53110.4 · Spring Shed (Baylor)	33,350.00	33,350.00	36,675.00	36,675.00	-3,325.00	0.00	
53110.5 · Water Quality Studies	0.00	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	5,600.00	KTGW #3
<b>Total 53110 · Edwards BFZ Studies</b>	33,350.00	33,350.00	36,675.00	50,175.00	-16,825.00	5,600.00	
53115 · Drought Contingency Plan	0.00	0.00	0.00	0.00	0.00	0.00	
<b>53120 · Endangered Species</b>							
53120.1 · Coalition	0.00	17,355.00	17,355.00	17,355.00	0.00	17,355.00	BELCOR RHCP
53120.2 · Reimburseable Order	0.00	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	0.00	
53120.4 · DPS Petition	0.00	0.00	0.00	0.00	0.00	0.00	
<b>Total 53120 · Endangered Species</b>	0.00	17,355.00	17,355.00	17,355.00	0.00	17,355.00	

	July '24	Oct '23 thru Jul '24	FY24 Original Budget	FY24 Amended Budget	\$ Over Budget	FY25 Proposed Budget	Notes
53125 · Environmental Flows	0.00	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	2,500.00	KTGW
53130.2 · Eval of Rules	0.00	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	0.00	
53130.4 · Investigations	997.50	5,620.45	8,000.00	5,847.50	-227.05	5,000.00	KTGW
53130.5 · Geo Logging	0.00	0.00	5,000.00	0.00	0.00	3,000.00	Well Scope
53130.6 · Aquifer Monitor Well Tool	0.00	0.00	0.00	0.00	0.00	21,500.00	KTGW - #4
53130.7 · ASR Study	0.00	0.00	0.00	0.00	0.00	0.00	
53130.8 · Data Release	0.00	0.00	0.00	0.00	0.00	0.00	
Total 53130 · General Consulting	997.50	5,620.45	20,500.00	13,347.50	-7,727.05	32,000.00	
53135 · Monitor Well Construction	0.00	8,534.00	20,000.00	20,000.00	-11,466.00	20,000.00	
53140 · Monitor Wells Expenses	2,438.16	7,949.55	10,000.00	10,000.00	-2,050.45	15,000.00	
53141 · Weather Station Expense	0.00	58.75	2,000.00	2,000.00	-1,941.25	2,000.00	
53145 · Spring Flow Gauge	0.00	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	4,500.00	
53155 · 3-D Visualization	0.00	0.00	5,000.00	5,000.00	-5,000.00	5,000.00	
Total 53100 · Clearwater Studies	36,785.66	73,940.13	116,030.00	122,377.50	-48,437.37	111,455.00	
53200 · Spring Flow Gage System							
53205 · Op. & Maintenance	16,300.00	16,300.00	16,377.00	16,377.00	-77.00	16,800.00	USGS 3%
53210 · Installation	0.00	0.00	0.00	0.00	0.00	0.00	
Total 53200 · Spring Flow Gage System	16,300.00	16,300.00	16,377.00	16,377.00	-77.00	16,800.00	
53300 · GIS Managemet/Analytics							
53305 · Enhancements - Data Base	0.00	0.00	20,500.00	20,500.00	-20,500.00	1,200.00	TBD - LRE
53306 · Hosting - Data Base	0.00	0.00	500.00	500.00	-500.00	1,200.00	LRE
53310 · Hosting - PDI	0.00	0.00	0.00	0.00	0.00	0.00	
53311 · Hosting - Website	25.00	225.00	300.00	300.00	-75.00	0.00	TBD - Bids
53312 · Enhancements - Website	0.00	0.00	0.00	0.00	0.00	0.00	TBD - Bids
53315 · IT Network Sustainment	650.00	5,850.00	7,800.00	7,800.00	-1,950.00	7,800.00	Eng Austin

	July '24	Oct '23 thru Jul '24	FY24 Original Budget	FY24 Amended Budget	\$ Over Budget	FY25 Proposed Budget	Notes
53317 · Management Tool Sustainment	0.00	0.00	2,200.00	2,200.00	-2,200.00	3,000.00	LRE
Total 53300 · GIS Managemet/Analytics	675.00	6,075.00	31,300.00	31,300.00	-25,225.00	13,200.00	
53400 · Computer Licenses/Virus Prtctn	198.00	1,586.00	1,908.00	1,908.00	-322.00	2,500.00	
53450 · Computer Repairs and Supplies	0.00	490.00	2,000.00	2,000.00	-1,510.00	2,500.00	
53500 · Computer Software & Hardware	0.00	2,389.33	5,000.00	5,000.00	-2,610.67	5,000.00	
53550 · Copier/Scanner/Plotter	527.82	4,222.56	6,350.00	6,350.00	-2,127.44	6,350.00	
53600 · Educational Outreach/Marketing							
53603 · Sponsorships	0.00	7,200.00	8,000.00	8,000.00	-800.00	8,000.00	
53605 · Event Cost	0.00	6,055.63	5,000.00	6,055.63	0.00	8,000.00	increase costs (Sympos
53615 · Promotional Items	0.00	0.00	5,000.00	5,000.00	-5,000.00	5,000.00	
53620 · Supplies & Equipment	0.00	0.00	2,500.00	744.77	-744.77	2,500.00	
53625 · Curriculum	0.00	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	23,500.00	
53650 · Furniture & Equipment	0.00	4,952.03	2,500.00	5,157.69	-205.66	2,500.00	
53700 · Legal							
53701 · Drought Contingency Plan	0.00	0.00	0.00	0.00	0.00	0.00	
53702 · Endangered Species	0.00	0.00	15,000.00	503.91	-503.91	2,500.00	
53703 · General (rules/accountability)	0.00	3,510.82	10,000.00	5,797.00	-2,286.18	5,000.00	
53704 · Legislative Research/Analysis	313.50	4,311.50	5,000.00	5,000.00	-688.50	5,000.00	
53705 · Legislative Services	0.00	0.00	0.00	0.00	0.00	35,000.00	Legislative Session
53706 · GMA/DFC/MAG support	0.00	0.00	10,000.00	7,276.83	-7,276.83	5,000.00	
Total 53700 · Legal	313.50	7,822.32	40,000.00	18,577.74	-10,755.42	52,500.00	
53720 · Office Supplies	776.06	4,441.41	4,500.00	4,500.00	-58.59	5,400.00	20%
53730 · Permit Reviews							
53731 · Geoscience	2,152.50	33,782.05	25,000.00	33,782.05	0.00	25,000.00	KTGW
53732 · Legal Evaluation	4,203.00	48,865.29	25,000.00	48,865.29	0.00	25,000.00	LG
Total 53730 · Permit Reviews	6,355.50	82,647.34	50,000.00	82,647.34	0.00	50,000.00	
53740 · Postage	26.59	2,649.45	2,875.00	2,875.00	-225.55	3,450.00	20%
53750 · Printing	455.22	1,078.82	2,500.00	2,500.00	-1,421.18	2,500.00	

	July '24	Oct '23 thru Jul '24	FY24 Original Budget	FY24 Amended Budget	\$ Over Budget	FY25 Proposed Budget	Notes
53760 · Reserve for Uncollected Taxes	0.00	0.00	20,000.00	20,000.00	-20,000.00	27,500.00	37.5%
53780 · Subscriptions	33.01	1,397.63	1,200.00	1,465.00	-67.37	1,500.00	25%
53785 · Mobile Classroom Expense	0.00	18.02	2,000.00	872.00	-853.98	2,000.00	
53790 · Vehicle Expense	313.05	4,479.00	5,600.00	5,600.00	-1,121.00	6,720.00	20%
<b>Total 53000 · Operating Expenses</b>	<b>62,759.41</b>	<b>236,501.02</b>	<b>343,990.00</b>	<b>362,657.67</b>	<b>-126,156.65</b>	<b>350,125.00</b>	
<b>54000 · Facility Costs</b>							
<b>54100 · Insurance</b>							
54101 · Liability	0.00	2,382.38	2,431.00	2,431.00	-48.62	2,530.00	6%
54102 · Property	0.00	2,444.12	2,494.00	2,494.00	-49.88	3,003.00	23%
54103 · Surety Bonds	0.00	200.00	1,300.00	1,300.00	-1,100.00	1,300.00	
54104 · Worker's Comp	0.00	958.00	1,000.00	1,000.00	-42.00	1,050.00	10%
54105 · Liability - Vehicle	0.00	1,100.54	1,123.00	1,123.00	-22.46	2,455.00	
54106 · Liability - Cyber Security	0.00	171.50	175.00	175.00	-3.50	1,250.00	
<b>Total 54100 · Insurance</b>	<b>0.00</b>	<b>7,256.54</b>	<b>8,523.00</b>	<b>8,523.00</b>	<b>-1,266.46</b>	<b>11,588.00</b>	
54200 · Building Repairs/Maintenance	586.65	29,195.43	23,000.00	31,000.00	-1,804.57	10,000.00	
54300 · Janitorial Service	607.00	5,321.00	6,000.00	6,900.00	-1,579.00	7,300.00	new bldg
54400 · Janitorial Supplies	96.52	1,204.36	1,000.00	1,500.00	-295.64	2,000.00	price increases
54500 · Lawn Maintenance/Service	225.00	2,025.00	3,000.00	3,000.00	-975.00	3,000.00	lawn/trees
54600 · Security	29.95	749.50	375.00	8,532.77	-7,783.27	660.00	price increases
<b>Total 54000 · Facility Costs</b>	<b>1,545.12</b>	<b>45,751.83</b>	<b>41,898.00</b>	<b>59,455.77</b>	<b>-13,703.94</b>	<b>34,548.00</b>	
<b>55000 · Utilities</b>							
55200 · Electricity	300.68	2,482.85	2,500.00	3,100.00	-617.15	3,600.00	20%
55300 · Internet	145.59	1,299.14	1,350.00	1,600.00	-300.86	1,900.00	price increased
55400 · Phone	237.01	2,713.92	2,460.00	3,188.00	-474.08	3,000.00	price increased
55500 · Water/Garbage	141.20	1,752.30	2,300.00	2,300.00	-547.70	2,800.00	20% new landscape
<b>Total 55000 · Utilities</b>	<b>824.48</b>	<b>8,248.21</b>	<b>8,610.00</b>	<b>10,188.00</b>	<b>-1,939.79</b>	<b>11,300.00</b>	
<b>Total Expense</b>	<b>96,334.53</b>	<b>658,176.59</b>	<b>959,331.00</b>	<b>959,331.00</b>	<b>-301,154.41</b>	<b>945,476.00</b>	
<b>Net Ordinary Income</b>	<b>-82,695.89</b>	<b>224,882.76</b>	<b>0.00</b>	<b>0.00</b>	<b>224,882.76</b>	<b>0.00</b>	
<b>Other Income/Expense</b>							

	July '24	Oct '23 thru Jul '24	FY24 Original Budget	FY24 Amended Budget	\$ Over Budget	FY25 Proposed Budget	Notes
<b>Other Income</b>							
61000 · Reserve Funds-Special Projects	0.00	50,000.00	0.00	50,000.00	0.00	0.00	
61100 · Reserve for Storage Building	21,100.00	21,100.00	0.00	21,100.00	0.00	0.00	
61110 · Reserve funds ASR Project WCID1	0.00	0.00	0.00	0.00	0.00	0.00	
<b>Total Other Income</b>	21,100.00	71,100.00	0.00	71,100.00	0.00	0.00	
<b>Other Expense</b>							
65200 · Storage Building Repairs	21,052.95	21,052.95	0.00	21,100.00	-47.05	0.00	
65102 · Bell County Boardroom	0.00	50,000.00	0.00	50,000.00	0.00	0.00	
<b>Total Other Expense</b>	21,052.95	71,052.95	0.00	71,100.00	-47.05	0.00	
<b>Net Other Income</b>	47.05	47.05	0.00	0.00	47.05	0.00	
<b>Net Income</b>	-82,648.84	224,929.81	0.00	0.00	224,929.81	0.00	

2024 Tax Calculation  
Form 50-856



# 2024 Tax Rate Calculation Worksheet

## Taxing Units Other Than School Districts or Water Districts

Form 50-856

CLEARWATER U.W.C.D.

Taxing Unit Name

Phone (area code and number)

Taxing Unit's Address, City, State, ZIP Code

Taxing Unit's Website Address

**GENERAL INFORMATION:** Tax Code Section 26.04(c) requires an officer or employee designated by the governing body to calculate the no-new-revenue (NNR) tax rate and voter-approval tax rate for the taxing unit. These tax rates are expressed in dollars per \$100 of taxable value calculated. The calculation process starts after the chief appraiser delivers to the taxing unit the certified appraisal roll and the estimated values of properties under protest. The designated officer or employee shall certify that the officer or employee has accurately calculated the tax rates and used values shown for the certified appraisal roll or certified estimate. The officer or employee submits the rates to the governing body by Aug. 7 or as soon thereafter as practicable.

School districts do not use this form, but instead use Comptroller Form 50-859 *Tax Rate Calculation Worksheet, School District without Chapter 313 Agreements* or Comptroller Form 50-884 *Tax Rate Calculation Worksheet, School District with Chapter 313 Agreements*.

Water districts as defined under Water Code Section 49.001(1) do not use this form, but instead use Comptroller Form 50-858 *Water District Voter-Approval Tax Rate Worksheet for Low Tax Rate and Developing Districts* or Comptroller Form 50-860 *Developed Water District Voter-Approval Tax Rate Worksheet*.

The Comptroller's office provides this worksheet to assist taxing units in determining tax rates. The information provided in this worksheet is offered as technical assistance and not legal advice. Taxing units should consult legal counsel for interpretations of law regarding tax rate preparation and adoption.

### SECTION 1: No-New-Revenue Tax Rate

The NNR tax rate enables the public to evaluate the relationship between taxes for the prior year and for the current year based on a tax rate that would produce the same amount of taxes (no new taxes) if applied to the same properties that are taxed in both years. When appraisal values increase, the NNR tax rate should decrease.

The NNR tax rate for a county is the sum of the NNR tax rates calculated for each type of tax the county levies.

While uncommon, it is possible for a taxing unit to provide an exemption for only maintenance and operations taxes. In this case, the taxing unit will need to calculate the NNR tax rate separately for the maintenance and operations tax and the debt tax, then add the two components together.

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	<b>Prior year total taxable value.</b> Enter the amount of the prior year taxable value on the prior year tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17). <sup>1</sup>	\$ 34,322,832.605
2.	<b>Prior year tax ceilings.</b> Counties, cities and junior college districts. Enter the prior year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision last year or a prior year for homeowners age 65 or older or disabled, use this step. <sup>2</sup>	\$ 0
3.	<b>Preliminary prior year adjusted taxable value.</b> Subtract Line 2 from Line 1.	\$ 34,322,832.605
4.	<b>Prior year total adopted tax rate.</b>	\$ 0.002372 /\$100
5.	<b>Prior year taxable value lost because court appeals of ARB decisions reduced the prior year's appraised value.</b>  A. Original prior year ARB values:..... \$ 45,050,446 B. Prior year values resulting from final court decisions:..... - \$ 33,600,000 C. Prior year value loss. Subtract B from A. <sup>3</sup>	\$ 11,450,446
6.	<b>Prior year taxable value subject to an appeal under Chapter 42, as of July 25.</b>  A. Prior year ARB certified value:..... \$ 840,467,005 B. Prior year disputed value:..... - \$ 58,832,690 C. Prior year undisputed value. Subtract B from A. <sup>4</sup>	\$ 781,634,315
7.	<b>Prior year Chapter 42 related adjusted values.</b> Add Line 5C and Line 6C.	\$ 793,084,761

<sup>1</sup> Tex. Tax Code §26.012(14)<sup>2</sup> Tex. Tax Code §26.012(14)<sup>3</sup> Tex. Tax Code §26.012(13)<sup>4</sup> Tex. Tax Code §26.012(13)



Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
8.	<b>Prior year taxable value, adjusted for actual and potential court-ordered adjustments.</b> Add Line 3 and Line 7.	\$ 35,115,917,366
9.	<b>Prior year taxable value of property in territory the taxing unit deannexed after Jan. 1, 2024.</b> Enter the prior year value of property in deannexed territory. <sup>5</sup>	\$ 0
10.	<b>Prior year taxable value lost because property first qualified for an exemption in the current year.</b> If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in the current year does not create a new exemption or reduce taxable value. <b>A. Absolute exemptions.</b> Use prior year market value: ..... \$ 14,166,483 <b>B. Partial exemptions.</b> Current year exemption amount or current year percentage exemption times prior year value: ..... + \$ 229,937,490 <b>C. Value loss.</b> Add A and B. <sup>6</sup>	\$ 244,103,973
11.	<b>Prior year taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in the current year.</b> Use only properties that qualified for the first time in the current year; do not use properties that qualified in the prior year. <b>A. Prior year market value:</b> ..... \$ 0 <b>B. Current year productivity or special appraised value:</b> ..... - \$ 0 <b>C. Value loss.</b> Subtract B from A. <sup>7</sup>	\$ 0
12.	<b>Total adjustments for lost value.</b> Add Lines 9, 10C and 11C.	\$ 244,103,973
13.	<b>Prior year captured value of property in a TIF.</b> Enter the total value of the prior year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the prior year taxes were deposited into the tax increment fund. <sup>8</sup> If the taxing unit has no captured appraised value in line 18D, enter 0.	\$ 0
14.	<b>Prior year total value.</b> Subtract Line 12 and Line 13 from Line 8.	\$ 34,871,813,393
15.	<b>Adjusted prior year total levy.</b> Multiply Line 4 by Line 14 and divide by \$100.	\$ 827,159
16.	<b>Taxes refunded for years preceding the prior tax year.</b> Enter the amount of taxes refunded by the taxing unit for tax years preceding the prior tax year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for the prior tax year. This line applies only to tax years preceding the prior tax year. <sup>9</sup>	\$ 3,978
17.	<b>Adjusted prior year levy with refunds and TIF adjustment.</b> Add Lines 15 and 16. <sup>10</sup>	\$ 831,137
18.	<b>Total current year taxable value on the current year certified appraisal roll today.</b> This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled. <sup>11</sup> <b>A. Certified values:</b> ..... \$ 36,650,053,342 <b>B. Counties:</b> Include railroad rolling stock values certified by the Comptroller's office: ..... + \$ 0 <b>C. Pollution control and energy storage system exemption:</b> Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: ..... - \$ 0 <b>D. Tax increment financing:</b> Deduct the current year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the current year taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below. <sup>12</sup> ..... - \$ 0 <b>E. Total current year value.</b> Add A and B, then subtract C and D.	\$ 36,650,053,342

<sup>5</sup> Tex. Tax Code §26.012(15)<sup>6</sup> Tex. Tax Code §26.012(15)<sup>7</sup> Tex. Tax Code §26.012(15)<sup>8</sup> Tex. Tax Code §26.03(c)<sup>9</sup> Tex. Tax Code §26.012(13)<sup>10</sup> Tex. Tax Code §26.012(13)<sup>11</sup> Tex. Tax Code §26.012, 26.04(c-2)<sup>12</sup> Tex. Tax Code §26.03(c)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	<b>Total value of properties under protest or not included on certified appraisal roll.</b> <sup>13</sup>	
A.	<b>Current year taxable value of properties under protest.</b> The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. <sup>14</sup> .....	\$ 1,745,436,597
B.	<b>Current year value of properties not under protest or included on certified appraisal roll.</b> The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. <sup>15</sup> .....	+ \$ 0
C.	<b>Total value under protest or not certified.</b> Add A and B.	\$ 1,745,436,597
20.	<b>Current year tax ceilings.</b> Counties, cities and junior colleges enter current year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in the prior year or a previous year for homeowners age 65 or older or disabled, use this step. <sup>16</sup>	\$ 0
21.	<b>Current year total taxable value.</b> Add Lines 18E and 19C. Subtract Line 20. <sup>17</sup>	\$ 38,395,489,939
22.	<b>Total current year taxable value of properties in territory annexed after Jan. 1, of the prior year.</b> Include both real and personal property. Enter the current year value of property in territory annexed. <sup>18</sup>	\$ 0
23.	<b>Total current year taxable value of new improvements and new personal property located in new improvements.</b> New means the item was not on the appraisal roll in the prior year. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, of the prior year and be located in a new improvement. New improvements <b>do</b> include property on which a tax abatement agreement has expired for the current year. <sup>19</sup>	\$ 1,126,990,077
24.	<b>Total adjustments to the current year taxable value.</b> Add Lines 22 and 23.	\$ 1,126,990,077
25.	<b>Adjusted current year taxable value.</b> Subtract Line 24 from Line 21.	\$ 37,268,499,862
26.	<b>Current year NNR tax rate.</b> Divide Line 17 by Line 25 and multiply by \$100. <sup>20</sup>	\$ 0.002230 /\$100
27.	<b>COUNTIES ONLY.</b> Add together the NNR tax rates for each type of tax the county levies. The total is the current year county NNR tax rate. <sup>21</sup>	\$ 0.000000 /\$100

## SECTION 2: Voter-Approval Tax Rate

The voter-approval tax rate is the highest tax rate that a taxing unit may adopt without holding an election to seek voter approval of the rate. The voter-approval tax rate is split into two separate rates:

- Maintenance and Operations (M&O) Tax Rate:** The M&O portion is the tax rate that is needed to raise the same amount of taxes that the taxing unit levied in the prior year plus the applicable percentage allowed by law. This rate accounts for such things as salaries, utilities and day-to-day operations.
- Debt Rate:** The debt rate includes the debt service necessary to pay the taxing unit's debt payments in the coming year. This rate accounts for principal and interest on bonds and other debt secured by property tax revenue.

The voter-approval tax rate for a county is the sum of the voter-approval tax rates calculated for each type of tax the county levies. In most cases the voter-approval tax rate exceeds the no-new-revenue tax rate, but occasionally decreases in a taxing unit's debt service will cause the NNR tax rate to be higher than the voter-approval tax rate.

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
28.	<b>Prior year M&amp;O tax rate.</b> Enter the prior year M&O tax rate.	\$ 0.002372 /\$100
29.	<b>Prior year taxable value, adjusted for actual and potential court-ordered adjustments.</b> Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 35,115,917,366

<sup>13</sup> Tex. Tax Code §26.01(c) and (d)

<sup>14</sup> Tex. Tax Code §26.01(c)

<sup>15</sup> Tex. Tax Code §26.01(d)

<sup>16</sup> Tex. Tax Code §26.012(6)(B)

<sup>17</sup> Tex. Tax Code §26.012(6)

<sup>18</sup> Tex. Tax Code §26.012(17)

<sup>19</sup> Tex. Tax Code §26.012(17)

<sup>20</sup> Tex. Tax Code §26.04(c)

<sup>21</sup> Tex. Tax Code §26.04(d)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
30.	<b>Total prior year M&amp;O levy.</b> Multiply Line 28 by Line 29 and divide by \$100	\$ 832,949
31.	<b>Adjusted prior year levy for calculating NNR M&amp;O rate.</b>	
	<p><b>A. M&amp;O taxes refunded for years preceding the prior tax year.</b> Enter the amount of M&amp;O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2023. This line applies only to tax years preceding the prior tax year..... + \$ 3,978</p> <p><b>B. Prior year taxes in TIF.</b> Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no current year captured appraised value in Line 18D, enter 0..... - \$ 0</p> <p><b>C. Prior year transferred function.</b> If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0..... +/- \$ 0</p> <p><b>D. Prior year M&amp;O levy adjustments.</b> Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function..... \$ 3,978</p> <p><b>E. Add Line 30 to 31D.</b>..... \$ 836,927</p>	
32.	<b>Adjusted current year taxable value.</b> Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 37,268,499,862
33.	<b>Current year NNR M&amp;O rate (unadjusted).</b> Divide Line 31E by Line 32 and multiply by \$100.	\$ 0.002245 /\$100
34.	<b>Rate adjustment for state criminal justice mandate.</b> <sup>23</sup>	
	<p><b>A. Current year state criminal justice mandate.</b> Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. \$ 0</p> <p><b>B. Prior year state criminal justice mandate.</b> Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies..... - \$ 0</p> <p><b>C. Subtract B from A and divide by Line 32 and multiply by \$100.....</b> \$ 0.000000 /\$100</p> <p><b>D. Enter the rate calculated in C. If not applicable, enter 0.</b>..... \$ 0.000000 /\$100</p>	
35.	<b>Rate adjustment for indigent health care expenditures.</b> <sup>24</sup>	
	<p><b>A. Current year indigent health care expenditures.</b> Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state assistance received for the same purpose. \$ 0</p> <p><b>B. Prior year indigent health care expenditures.</b> Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2022 and ending on June 30, 2023, less any state assistance received for the same purpose..... - \$ 0</p> <p><b>C. Subtract B from A and divide by Line 32 and multiply by \$100.....</b> \$ 0.000000 /\$100</p> <p><b>D. Enter the rate calculated in C. If not applicable, enter 0.</b>..... \$ 0.000000 /\$100</p>	

<sup>22</sup> (Reserved for expansion)<sup>23</sup> Tex. Tax Code §26.044<sup>24</sup> Tex. Tax Code §26.0441

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
36.	<b>Rate adjustment for county indigent defense compensation.</b> <sup>25</sup> <b>A. Current year indigent defense compensation expenditures.</b> Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state grants received by the county for the same purpose. .... \$ 0 <b>B. Prior year indigent defense compensation expenditures.</b> Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2022 and ending on June 30, 2023, less any state grants received by the county for the same purpose. .... \$ 0 <b>C.</b> Subtract B from A and divide by Line 32 and multiply by \$100. .... \$ 0.000000 /\$100 <b>D.</b> Multiply B by 0.05 and divide by Line 32 and multiply by \$100. .... \$ 0.000000 /\$100 <b>E.</b> Enter the lesser of C and D. If not applicable, enter 0.	\$ 0.000000 /\$100
37.	<b>Rate adjustment for county hospital expenditures.</b> <sup>26</sup> <b>A. Current year eligible county hospital expenditures.</b> Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year. .... \$ 0 <b>B. Prior year eligible county hospital expenditures.</b> Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2022 and ending on June 30, 2023. .... \$ 0 <b>C.</b> Subtract B from A and divide by Line 32 and multiply by \$100. .... \$ 0.000000 /\$100 <b>D.</b> Multiply B by 0.08 and divide by Line 32 and multiply by \$100. .... \$ 0.000000 /\$100 <b>E.</b> Enter the lesser of C and D, if applicable. If not applicable, enter 0.	\$ 0.000000 /\$100
38.	<b>Rate adjustment for defunding municipality.</b> This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code Section 26.0444 for more information. <b>A. Amount appropriated for public safety in the prior year.</b> Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year. .... \$ 0 <b>B. Expenditures for public safety in the prior year.</b> Enter the amount of money spent by the municipality for public safety during the preceding fiscal year. .... \$ 0 <b>C.</b> Subtract B from A and divide by Line 32 and multiply by \$100. .... \$ 0.000000 /\$100 <b>D.</b> Enter the rate calculated in C. If not applicable, enter 0.	\$ 0.000000 /\$100
39.	<b>Adjusted current year NNR M&amp;O rate.</b> Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.	\$ 0.002245 /\$100
40.	<b>Adjustment for prior year sales tax specifically to reduce property taxes.</b> Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in the prior year should complete this line. These entities will deduct the sales tax gain rate for the current year in Section 3. Other taxing units, enter zero. <b>A.</b> Enter the amount of additional sales tax collected and spent on M&O expenses in the prior year, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent. .... \$ 0 <b>B.</b> Divide Line 40A by Line 32 and multiply by \$100. .... \$ 0.000000 /\$100 <b>C.</b> Add Line 40B to Line 39.	\$ 0.002245 /\$100
41.	<b>Current year voter-approval M&amp;O rate.</b> Enter the rate as calculated by the appropriate scenario below. <b>Special Taxing Unit.</b> If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08. - or - <b>Other Taxing Unit.</b> If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.	\$ 0.002424 /\$100

<sup>25</sup> Tex. Tax Code §26.0442<sup>26</sup> Tex. Tax Code §26.0443



Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D41.	<b>Disaster Line 41 (D41): Current year voter-approval M&amp;O rate for taxing unit affected by disaster declaration.</b> If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of 1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred, or 2) the third tax year after the tax year in which the disaster occurred  If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08. <sup>27</sup> If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).	\$ _____ / \$100
42.	<b>Total current year debt to be paid with property taxes and additional sales tax revenue.</b> Debt means the interest and principal that will be paid on debts that: (1) are paid by property taxes, (2) are secured by property taxes, (3) are scheduled for payment over a period longer than one year, and (4) are not classified in the taxing unit's budget as M&O expenses.  <b>A. Debt</b> also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here. <sup>28</sup>  Enter debt amount ..... \$ 0 <b>B. Subtract unencumbered fund amount</b> used to reduce total debt. .... - \$ 0 <b>C. Subtract certified amount spent from sales tax to reduce debt</b> (enter zero if none) ..... - \$ 0 <b>D. Subtract amount paid</b> from other resources ..... - \$ 0 <b>E. Adjusted debt.</b> Subtract B, C and D from A.	\$ 0
43.	<b>Certified prior year excess debt collections.</b> Enter the amount certified by the collector. <sup>29</sup>	\$ 0
44.	<b>Adjusted current year debt.</b> Subtract Line 43 from Line 42E.	\$ 0
45.	<b>Current year anticipated collection rate.</b> <b>A.</b> Enter the current year anticipated collection rate certified by the collector. <sup>30</sup> ..... 100.00 % <b>B.</b> Enter the prior year actual collection rate..... 95.93 % <b>C.</b> Enter the 2022 actual collection rate. .... 97.13 % <b>D.</b> Enter the 2021 actual collection rate. .... 97.37 % <b>E.</b> If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. <sup>31</sup>	100.00 %
46.	<b>Current year debt adjusted for collections.</b> Divide Line 44 by Line 45E.	\$ 0
47.	<b>Current year total taxable value.</b> Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 38,395,489,939
48.	<b>Current year debt rate.</b> Divide Line 46 by Line 47 and multiply by \$100.	\$ 0.000000 / \$100
49.	<b>Current year voter-approval tax rate.</b> Add Lines 41 and 48.	\$ 0.002424 / \$100
D49.	<b>Disaster Line 49 (D49): Current year voter-approval tax rate for taxing unit affected by disaster declaration.</b> Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D41. Add Line D41 and 48.	\$ _____ / \$100

<sup>27</sup> Tex. Tax Code §26.042(a)<sup>28</sup> Tex. Tax Code §26.012(7)<sup>29</sup> Tex. Tax Code §26.012(10) and 26.04(b)<sup>30</sup> Tex. Tax Code §26.04(b)<sup>31</sup> Tex. Tax Code §26.04(h), (h-1) and (h-2)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
50.	<b>COUNTIES ONLY.</b> Add together the voter-approval tax rates for each type of tax the county levies. The total is the current year county voter-approval tax rate.	\$ 0.000000 /\$100

### SECTION 3: NNR Tax Rate and Voter-Approval Tax Rate Adjustments for Additional Sales Tax to Reduce Property Taxes

Cities, counties and hospital districts may levy a sales tax specifically to reduce property taxes. Local voters by election must approve imposing or abolishing the additional sales tax. If approved, the taxing unit must reduce its NNR and voter-approval tax rates to offset the expected sales tax revenue.

This section should only be completed by a county, city or hospital district that is required to adjust its NNR tax rate and/or voter-approval tax rate because it adopted the additional sales tax.

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
51.	<b>Taxable Sales.</b> For taxing units that adopted the sales tax in November of the prior tax year or May of the current tax year, enter the Comptroller's estimate of taxable sales for the previous four quarters. <sup>32</sup> Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November of the prior year, enter 0.	\$ _____
52.	<b>Estimated sales tax revenue.</b> Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. <sup>33</sup>  <b>Taxing units that adopted the sales tax in November of the prior tax year or in May of the current tax year.</b> Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. <sup>34</sup> <b>- or -</b> <b>Taxing units that adopted the sales tax before November of the prior year.</b> Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ _____
53.	<b>Current year total taxable value.</b> Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____
54.	<b>Sales tax adjustment rate.</b> Divide Line 52 by Line 53 and multiply by \$100.	\$ _____ /\$100
55.	<b>Current year NNR tax rate, unadjusted for sales tax.</b> <sup>35</sup> Enter the rate from Line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____ /\$100
56.	<b>Current year NNR tax rate, adjusted for sales tax.</b> <b>Taxing units that adopted the sales tax in November the prior tax year or in May of the current tax year.</b> Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November of the prior tax year.	\$ _____ /\$100
57.	<b>Current year voter-approval tax rate, unadjusted for sales tax.</b> <sup>36</sup> Enter the rate from Line 49, Line D49 (disaster) or Line 50 (counties) as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ _____ /\$100
58.	<b>Current year voter-approval tax rate, adjusted for sales tax.</b> Subtract Line 54 from Line 57.	\$ _____ /\$100

### SECTION 4: Voter-Approval Tax Rate Adjustment for Pollution Control

A taxing unit may raise its rate for M&O funds used to pay for a facility, device or method for the control of air, water or land pollution. This includes any land, structure, building, installation, excavation, machinery, equipment or device that is used, constructed, acquired or installed wholly or partly to meet or exceed pollution control requirements. The taxing unit's expenses are those necessary to meet the requirements of a permit issued by the Texas Commission on Environmental Quality (TCEQ). The taxing unit must provide the tax assessor with a copy of the TCEQ letter of determination that states the portion of the cost of the installation for pollution control.

This section should only be completed by a taxing unit that uses M&O funds to pay for a facility, device or method for the control of air, water or land pollution.

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
59.	<b>Certified expenses from the Texas Commission on Environmental Quality (TCEQ).</b> Enter the amount certified in the determination letter from TCEQ. <sup>37</sup> The taxing unit shall provide its tax assessor-collector with a copy of the letter. <sup>38</sup>	\$ _____
60.	<b>Current year total taxable value.</b> Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____
61.	<b>Additional rate for pollution control.</b> Divide Line 59 by Line 60 and multiply by \$100.	\$ _____ /\$100

<sup>32</sup> Tex. Tax Code §26.041(d)

<sup>33</sup> Tex. Tax Code §26.041(i)

<sup>34</sup> Tex. Tax Code §26.041(d)

<sup>35</sup> Tex. Tax Code §26.04(c)

<sup>36</sup> Tex. Tax Code §26.04(c)

<sup>37</sup> Tex. Tax Code §26.045(d)

<sup>38</sup> Tex. Tax Code §26.045(i)

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
62.	<b>Current year voter-approval tax rate, adjusted for pollution control.</b> Add Line 61 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties) or Line 58 (taxing units with the additional sales tax).	\$ _____ / \$100

### SECTION 5: Voter-Approval Tax Rate Adjustment for Unused Increment Rate

The unused increment rate is the rate equal to the sum of the prior 3 years Foregone Revenue Amounts divided by the current taxable value.<sup>39</sup> The Foregone Revenue Amount for each year is equal to that year's adopted tax rate subtracted from that year's voter-approval tax rate adjusted to remove the unused increment rate multiplied by that year's current total value.<sup>40</sup> In a year where a taxing unit adopts a rate by applying any portion of the unused increment rate, the portion of the unused increment rate that was used must be backed out of the calculation for that year.

The difference between the adopted tax rate and adjusted voter-approval tax rate is considered zero in the following scenarios:

- a tax year in which a taxing unit affected by a disaster declaration calculates the tax rate under Tax Code Section 26.042;<sup>41</sup>
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a);<sup>42</sup> or
- after Jan. 1, 2022, a tax year in which the comptroller determines that the county implemented a budget reduction or reallocation described by Local Government Code Section 120.002(a) without the required voter approval.<sup>43</sup>

Individual components can be negative, but the overall rate will be the greater of zero or the calculated rate.

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit.<sup>44</sup>

Line	Unused Increment Rate Worksheet	Amount/Rate
63.	<b>Year 3 Foregone Revenue Amount. Subtract the 2023 unused increment rate and 2023 actual tax rate from the 2023 voter-approval tax rate. Multiply the result by the 2023 current total value</b> A. Voter-approval tax rate (Line 67) ..... B. Unused increment rate (Line 66) ..... C. Subtract B from A ..... D. Adopted Tax Rate ..... E. Subtract D from C ..... F. 2023 Total Taxable Value (Line 60) ..... G. Multiply E by F and divide the results by \$100 .....	 \$ 0.002865 / \$100 \$ 0.000391 / \$100 \$ 0.002474 / \$100 \$ 0.002372 / \$100 \$ 0.000102 / \$100 \$ 35,300,611,496 \$ 36,006
64.	<b>Year 2 Foregone Revenue Amount. Subtract the 2022 unused increment rate and 2022 actual tax rate from the 2022 voter-approval tax rate. Multiply the result by the 2022 current total value</b> A. Voter-approval tax rate (Line 67) ..... B. Unused increment rate (Line 66) ..... C. Subtract B from A ..... D. Adopted Tax Rate ..... E. Subtract D from C ..... F. 2022 Total Taxable Value (Line 60) ..... G. Multiply E by F and divide the results by \$100 .....	 \$ 0.003565 / \$100 \$ 0.000745 / \$100 \$ 0.002820 / \$100 \$ 0.002708 / \$100 \$ 0.000112 / \$100 \$ 30,154,268,369 \$ 33,772
65.	<b>Year 1 Foregone Revenue Amount. Subtract the 2021 unused increment rate and 2021 actual tax rate from the 2021 voter-approval tax rate. Multiply the result by the 2021 current total value</b> A. Voter-approval tax rate (Line 67) ..... B. Unused increment rate (Line 66) ..... C. Subtract B from A ..... D. Adopted Tax Rate ..... E. Subtract D from C ..... F. 2021 Total Taxable Value (Line 60) ..... G. Multiply E by F and divide the results by \$100 .....	 \$ 0.003491 / \$100 \$ 0.000354 / \$100 \$ 0.003137 / \$100 \$ 0.003100 / \$100 \$ 0.000037 / \$100 \$ 25,067,928,690 \$ 9,275
66.	<b>Total Foregone Revenue Amount.</b> Add Lines 63G, 64G and 65G	\$ 79,053.000000
67.	<b>2024 Unused Increment Rate.</b> Divide Line 66 by Line 21 of the <i>No-New-Revenue Rate Worksheet</i> . Multiply the result by 100	\$ 0.000205 / \$100
68.	<b>Total 2024 voter-approval tax rate, including the unused increment rate.</b> Add Line 67 to one of the following lines (as applicable): Line 49, Line 50 (counties), Line 58 (taxing units with additional sales tax) or Line 62 (taxing units with pollution)	\$ 0.002629 / \$100

<sup>39</sup> Tex. Tax Code §26.013(b)

<sup>40</sup> Tex. Tax Code §26.013(a)(1-a), (1-b), and (2)

<sup>41</sup> Tex. Tax Code §§26.04(c)(2)(A) and 26.042(a)

<sup>42</sup> Tex. Tax Code §26.0501(a) and (c)

<sup>43</sup> Tex. Local Gov't Code §120.007(d)

<sup>44</sup> Tex. Local Gov't Code §120.007(d)



**SECTION 6: De Minimis Rate**

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate, the rate that will raise \$500,000, and the current debt rate for a taxing unit.<sup>44</sup> This section should only be completed by a taxing unit that is a municipality of less than 30,000 or a taxing unit that does not meet the definition of a special taxing unit.<sup>45</sup>

Line	De Minimis Rate Worksheet	Amount/Rate
69.	<b>Adjusted current year NNR M&amp;O tax rate.</b> Enter the rate from Line 39 of the <i>Voter-Approval Tax Rate Worksheet</i> .	
70.	<b>Current year total taxable value.</b> Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____
71.	<b>Rate necessary to impose \$500,000 in taxes.</b> Divide \$500,000 by Line 70 and multiply by \$100.	\$ _____ / \$100
72.	<b>Current year debt rate.</b> Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ _____ / \$100
73.	<b>De minimis rate.</b> Add Lines 69, 71 and 72.	\$ _____ / \$100

**SECTION 7: Voter-Approval Tax Rate Adjustment for Emergency Revenue Rate**

In the tax year after the end of the disaster calculation time period detailed in Tax Code Section 26.042(a), a taxing unit that calculated its voter-approval tax rate in the manner provided for a special taxing unit due to a disaster must calculate its emergency revenue rate and reduce its voter-approval tax rate for that year.<sup>46</sup>

Similarly, if a taxing unit adopted a tax rate that exceeded its voter-approval tax rate, calculated normally, without holding an election to respond to a disaster, as allowed by Tax Code Section 26.042(d), in the prior year, it must also reduce its voter-approval tax rate for the current tax year.<sup>47</sup>

This section will apply to a taxing unit other than a special taxing unit that:

- directed the designated officer or employee to calculate the voter-approval tax rate of the taxing unit in the manner provided for a special taxing unit in the prior year; and
- the current year is the first tax year in which the total taxable value of property taxable by the taxing unit as shown on the appraisal roll for the taxing unit submitted by the assessor for the taxing unit to the governing body exceeds the total taxable value of property taxable by the taxing unit on January 1 of the tax year in which the disaster occurred or the disaster occurred four years ago. This section will apply to a taxing unit in a disaster area that adopted a tax rate greater than its voter-approval tax rate without holding an election in the prior year.

Note: This section does not apply if a taxing unit is continuing to calculate its voter-approval tax rate in the manner provided for a special taxing unit because it is still within the disaster calculation time period detailed in Tax Code Section 26.042(a) because it has not met the conditions in Tax Code Section 26.042(a)(1) or (2).

Line	Emergency Revenue Rate Worksheet	Amount/Rate
74.	<b>2023 adopted tax rate.</b> Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____ / \$100
75.	<b>Adjusted 2023 voter-approval tax rate.</b> Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. If a disaster occurred in 2023 and the taxing unit calculated its 2023 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2023 worksheet due to a disaster, complete the applicable sections or lines of <i>Form 50-856-a, Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> . - or - If a disaster occurred prior to 2023 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) in 2023, complete form 50-856-a, <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> to recalculate the voter-approval tax rate the taxing unit would have calculated in 2023 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the years following the disaster. <sup>48</sup> Enter the final adjusted 2023 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2023 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet.	\$ _____ / \$100
76.	<b>Increase in 2023 tax rate due to disaster.</b> Subtract Line 75 from Line 74.	\$ _____ / \$100
77.	<b>Adjusted 2023 taxable value.</b> Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____
78.	<b>Emergency revenue.</b> Multiply Line 76 by Line 77 and divide by \$100.	\$ _____
79.	<b>Adjusted 2023 taxable value.</b> Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____
80.	<b>Emergency revenue rate.</b> Divide Line 78 by Line 79 and multiply by \$100. <sup>49</sup>	\$ _____ / \$100

<sup>45</sup> Tex. Tax Code §26.04(c)(2)(B)

<sup>46</sup> Tex. Tax Code §26.012(8-a)

<sup>47</sup> Tex. Tax Code §26.063(a)(1)

<sup>48</sup> Tex. Tax Code §26.042(b)

<sup>49</sup> Tex. Tax Code §26.042(f)

<sup>50</sup> Tex. Tax Code §26.42(c)

<sup>51</sup> Tex. Tax Code §26.42(b)



Line	Emergency Revenue Rate Worksheet	Amount/Rate
81.	<b>Current year voter-approval tax rate, adjusted for emergency revenue.</b> Subtract Line 80 from one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax), Line 62 (taxing units with pollution control) or Line 68 (taxing units with the unused increment rate).	\$ _____ / \$100

**SECTION 8: Total Tax Rate**

Indicate the applicable total tax rates as calculated above.

**No-new-revenue tax rate.** ..... \$ 0.002230 / \$100

As applicable, enter the current year NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax).

Indicate the line number used: 26

**Voter-approval tax rate.** ..... \$ 0.002629 / \$100

As applicable, enter the current year voter-approval tax rate from: Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (adjusted for sales tax), Line 62 (adjusted for pollution control), Line 68 (adjusted for unused increment), or Line 81 (adjusted for emergency revenue).

Indicate the line number used: 68

**De minimis rate.** ..... \$ \_\_\_\_\_ / \$100

If applicable, enter the current year de minimis rate from Line 73.

**SECTION 9: Taxing Unit Representative Name and Signature**

Enter the name of the person preparing the tax rate as authorized by the governing body of the taxing unit. By signing below, you certify that you are the designated officer or employee of the taxing unit and have accurately calculated the tax rates using values that are the same as the values shown in the taxing unit's certified appraisal roll or certified estimate of taxable value, in accordance with requirements in the Tax Code.<sup>52</sup>

**print  
here** ➡

Tammy Hubnik

Printed Name of Taxing Unit Representative

**sign  
here** ➡

Taxing Unit Representative

07-31-2024

Date

<sup>52</sup> Tex. Tax Code §§26.04(c-2) and (d-2)



Bell County

**2024 CERTIFIED TOTALS**

As of Certification

Property Count: 178,615

WCLW - CLEARWATER U.W.C.D.  
ARB Approved Totals

7/22/2024

10:28:13AM

Land		Value			
Homesite:		5,239,354,923			
Non Homesite:		3,978,213,072			
Ag Market:		3,852,081,394			
Timber Market:		2,693,797	Total Land	(+)	13,072,343,186
Improvement		Value			
Homesite:		25,512,173,462			
Non Homesite:		10,240,554,078	Total Improvements	(+)	35,752,727,540
Non Real		Count	Value		
Personal Property:	12,253		3,910,595,592		
Mineral Property:	0		0		
Autos:	1,257		30,530,055	Total Non Real	(+)
			Market Value	=	3,941,125,647
					52,766,196,373
Ag	Non Exempt	Exempt			
Total Productivity Market:	3,854,447,681	327,510			
Ag Use:	55,030,410	1,231	Productivity Loss	(-)	3,799,381,146
Timber Use:	36,125	0	Appraised Value	=	48,966,815,227
Productivity Loss:	3,799,381,146	326,279			
			Homestead Cap	(-)	2,306,976,431
			23.231 Cap	(-)	291,467,272
			Assessed Value	=	46,368,371,524
			Total Exemptions Amount (Breakdown on Next Page)	(-)	9,718,318,182
			Net Taxable	=	36,650,053,342

APPROXIMATE TOTAL LEVY = NET TAXABLE \* (TAX RATE / 100)  
 869,339.27 = 36,650,053,342 \* (0.002372 / 100)

Certified Estimate of Market Value: 52,766,196,373  
 Certified Estimate of Taxable Value: 36,650,053,342

Tax Increment Finance Value: 0  
 Tax Increment Finance Levy: 0.00

**2024 CERTIFIED TOTALS**

Property Count: 178,615

WCLW - CLEARWATER U.W.C.D.  
ARB Approved Totals

7/22/2024

10:28:19AM

**Exemption Breakdown**

Exemption	Count	Local	State	Total
CH	118	78,656,017	0	78,656,017
CHODO	3	20,664,664	0	20,664,664
DV1	1,524	0	12,825,362	12,825,362
DV1S	229	0	966,620	966,620
DV2	1,355	0	11,262,802	11,262,802
DV2S	141	0	924,800	924,800
DV3	2,343	0	20,726,173	20,726,173
DV3S	163	0	1,253,050	1,253,050
DV4	11,185	0	71,411,484	71,411,484
DV4S	957	0	5,629,540	5,629,540
DVCH	1	0	205,109	205,109
DVHS	14,270	0	4,600,534,971	4,600,534,971
DVHSS	878	0	189,310,307	189,310,307
EX	1	0	68,110	68,110
EX-XG	12	0	4,417,891	4,417,891
EX-XI	37	0	36,403,150	36,403,150
EX-XJ	106	0	84,397,196	84,397,196
EX-XL	60	0	27,316,224	27,316,224
EX-XO	2	0	6,250	6,250
EX-XR	175	0	63,891,150	63,891,150
EX-XV	9,165	0	4,077,699,518	4,077,699,518
EX-XV (Prorated)	39	0	1,489,223	1,489,223
EX366	921	0	1,138,858	1,138,858
FR	28	73,592,271	0	73,592,271
FRSS	3	0	1,075,055	1,075,055
LIH	3	0	12,232,705	12,232,705
LVE	280	69,135,777	0	69,135,777
MASSS	49	0	15,539,011	15,539,011
OV65	23,757	101,646,227	0	101,646,227
OV65S	1,145	4,186,415	0	4,186,415
PC	68	127,377,687	0	127,377,687
PPV	3	54,833	0	54,833
SO	69	2,279,732	0	2,279,732
<b>Totals</b>		<b>477,593,623</b>	<b>9,240,724,559</b>	<b>9,718,318,182</b>

Bell County

**2024 CERTIFIED TOTALS**

As of Certification

Property Count: 6,959

WCLW - CLEARWATER U.W.C.D.  
Under ARB Review Totals

7/22/2024

10:28:13AM

Land		Value			
Homesite:		176,397,036			
Non Homesite:		285,696,575			
Ag Market:		218,129,276			
Timber Market:		189,000	Total Land	(+)	680,411,887
Improvement		Value			
Homesite:		818,608,154			
Non Homesite:		754,535,309	Total Improvements	(+)	1,573,143,463
Non Real		Count	Value		
Personal Property:	282		210,967,477		
Mineral Property:	0		0		
Autos:	1		20,956	Total Non Real	(+)
				Market Value	=
					210,988,433
					2,464,543,783
Ag	Non Exempt	Exempt			
Total Productivity Market:	218,318,276	0			
Ag Use:	2,794,365	0	Productivity Loss	(-)	215,520,593
Timber Use:	3,318	0	Appraised Value	=	2,249,023,190
Productivity Loss:	215,520,593	0			
			Homestead Cap	(-)	47,329,646
			23.231 Cap	(-)	67,346,645
			Assessed Value	=	2,134,346,899
			Total Exemptions Amount (Breakdown on Next Page)	(-)	30,808,597
			Net Taxable	=	2,103,538,302

APPROXIMATE TOTAL LEVY = NET TAXABLE \* (TAX RATE / 100)  
 49,895.93 = 2,103,538,302 \* (0.002372 / 100)

Certified Estimate of Market Value:	1,981,178,266
Certified Estimate of Taxable Value:	1,745,612,767
Tax Increment Finance Value:	0
Tax Increment Finance Levy:	0.00

Bell County

**2024 CERTIFIED TOTALS**

As of Certification

Property Count: 6,959

WCLW - CLEARWATER U.W.C.D.  
Under ARB Review Totals

7/22/2024

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**Exemption Breakdown**

Exemption	Count	Local	State	Total
AB	1	0	0	0
DV1	27	0	233,000	233,000
DV1S	1	0	5,000	5,000
DV2	13	0	108,000	108,000
DV3	23	0	246,000	246,000
DV4	41	0	396,000	396,000
DV4S	3	0	24,000	24,000
DVHS	30	0	11,500,332	11,500,332
DVHSS	1	0	30,557	30,557
EX-XV	2	0	465,046	465,046
FR	5	16,502,730	0	16,502,730
OV65	245	1,171,411	0	1,171,411
OV65S	7	35,000	0	35,000
SO	4	91,521	0	91,521
Totals		17,800,662	13,007,935	30,808,597

Bell County

**2024 CERTIFIED TOTALS**

As of Certification

WCLW - CLEARWATER U.W.C.D.

Property Count: 185,574

Grand Totals

7/22/2024

10:28:13AM

Land		Value			
Homesite:		5,415,751,959			
Non Homesite:		4,263,909,647			
Ag Market:		4,070,210,670			
Timber Market:		2,882,797	Total Land	(+)	13,752,755,073
Improvement		Value			
Homesite:		26,330,781,616			
Non Homesite:		10,995,089,387	Total Improvements	(+)	37,325,871,003
Non Real		Count	Value		
Personal Property:	12,535		4,121,563,069		
Mineral Property:	0		0		
Autos:	1,258		30,551,011	Total Non Real	(+)
			Market Value	=	4,152,114,080
					55,230,740,156
Ag	Non Exempt	Exempt			
Total Productivity Market:	4,072,765,957	327,510			
Ag Use:	57,824,775	1,231	Productivity Loss	(-)	4,014,901,739
Timber Use:	39,443	0	Appraised Value	=	51,215,838,417
Productivity Loss:	4,014,901,739	326,279			
			Homestead Cap	(-)	2,354,306,077
			23.231 Cap	(-)	358,813,917
			Assessed Value	=	48,502,718,423
			Total Exemptions Amount (Breakdown on Next Page)	(-)	9,749,126,779
			Net Taxable	=	38,753,591,644

APPROXIMATE TOTAL LEVY = NET TAXABLE \* (TAX RATE / 100)  
 919,235.19 = 38,753,591,644 \* (0.002372 / 100)

Certified Estimate of Market Value: 54,747,374,639  
 Certified Estimate of Taxable Value: 38,395,666,109

Tax Increment Finance Value: 0  
 Tax Increment Finance Levy: 0.00

**2024 CERTIFIED TOTALS**

Property Count: 185,574

WCLW - CLEARWATER U.W.C.D.  
Grand Totals

7/22/2024

10:28:19AM

**Exemption Breakdown**

Exemption	Count	Local	State	Total
AB	1	0	0	0
CH	118	78,656,017	0	78,656,017
CHODO	3	20,664,664	0	20,664,664
DV1	1,551	0	13,058,362	13,058,362
DV1S	230	0	971,620	971,620
DV2	1,368	0	11,370,802	11,370,802
DV2S	141	0	924,800	924,800
DV3	2,366	0	20,972,173	20,972,173
DV3S	163	0	1,253,050	1,253,050
DV4	11,226	0	71,807,484	71,807,484
DV4S	960	0	5,653,540	5,653,540
DVCH	1	0	205,109	205,109
DVHS	14,300	0	4,612,035,303	4,612,035,303
DVHSS	879	0	189,340,864	189,340,864
EX	1	0	68,110	68,110
EX-XG	12	0	4,417,891	4,417,891
EX-XI	37	0	36,403,150	36,403,150
EX-XJ	106	0	84,397,196	84,397,196
EX-XL	60	0	27,316,224	27,316,224
EX-XO	2	0	6,250	6,250
EX-XR	175	0	63,891,150	63,891,150
EX-XV	9,167	0	4,078,164,564	4,078,164,564
EX-XV (Prorated)	39	0	1,489,223	1,489,223
EX366	921	0	1,138,858	1,138,858
FR	33	90,095,001	0	90,095,001
FRSS	3	0	1,075,055	1,075,055
LIH	3	0	12,232,705	12,232,705
LVE	280	69,135,777	0	69,135,777
MASSS	49	0	15,539,011	15,539,011
OV65	24,002	102,817,638	0	102,817,638
OV65S	1,152	4,221,415	0	4,221,415
PC	68	127,377,687	0	127,377,687
PPV	3	54,833	0	54,833
SO	73	2,371,253	0	2,371,253
<b>Totals</b>		<b>495,394,285</b>	<b>9,253,732,494</b>	<b>9,749,126,779</b>



**2024 CERTIFIED TOTALS**

Property Count: 178,615

WCLW - CLEARWATER U.W.C.D.  
ARB Approved Totals

7/22/2024 10:28:19AM

**State Category Breakdown**

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	107,032	35,927.6994	\$672,971,751	\$28,569,795,952	\$21,685,980,853
B	MULTIFAMILY RESIDENCE	6,303	1,452.6182	\$184,241,070	\$3,117,011,186	\$3,074,090,000
C1	VACANT LOTS AND LAND TRACTS	13,344	13,789.2996	\$5,712	\$700,240,356	\$655,285,760
D1	QUALIFIED AG LAND	9,138	386,424.0702	\$0	\$3,854,447,681	\$54,311,045
D2	IMPROVEMENTS ON QUALIFIED OP	1,822		\$1,977,051	\$30,317,997	\$30,020,924
E	FARM OR RANCH IMPROVEMENT	7,997	48,812.4635	\$62,547,727	\$2,506,436,023	\$2,031,635,443
F1	COMMERCIAL REAL PROPERTY	5,212	9,208.1845	\$102,470,867	\$3,761,090,040	\$3,712,649,480
F2	INDUSTRIAL REAL PROPERTY	202	969.0571	\$0	\$1,337,462,700	\$1,224,589,126
J1	WATER SYSTEMS	7	42.7552	\$0	\$710,847	\$710,847
J2	GAS DISTRIBUTION SYSTEM	22	8.8852	\$0	\$57,681,407	\$57,675,229
J3	ELECTRIC COMPANY (INCLUDING C	128	127.9632	\$0	\$452,064,239	\$450,570,936
J4	TELEPHONE COMPANY (INCLUDI	43	24.8506	\$0	\$48,812,569	\$48,781,481
J5	RAILROAD	42	177.4204	\$0	\$138,062,425	\$137,593,310
J6	PIPELAND COMPANY	180	8.6740	\$0	\$64,511,969	\$60,523,880
J7	CABLE TELEVISION COMPANY	23		\$0	\$43,124,323	\$43,124,323
L1	COMMERCIAL PERSONAL PROPE	11,125		\$473,902	\$1,333,367,516	\$1,330,514,898
L2	INDUSTRIAL PERSONAL PROPERT	738		\$0	\$1,591,536,787	\$1,505,856,440
M1	TANGIBLE OTHER PERSONAL, MOB	4,875		\$800,305	\$51,616,892	\$48,203,567
N	INTANGIBLE PROPERTY AND/OR U	1		\$0	\$4,364	\$4,364
O	RESIDENTIAL INVENTORY	7,892	2,133.1924	\$136,773,433	\$394,273,607	\$381,315,079
S	SPECIAL INVENTORY TAX	147		\$0	\$116,629,249	\$116,629,249
X	TOTALLY EXEMPT PROPERTY	10,925	128,156.2276	\$289,616,039	\$4,596,998,244	\$0
<b>Totals</b>		<b>627,263.3611</b>		<b>\$1,451,877,857</b>	<b>\$52,766,196,373</b>	<b>\$36,650,066,234</b>

**2024 CERTIFIED TOTALS**

Property Count: 6,959

WCLW - CLEARWATER U.W.C.D.  
Under ARB Review Totals

7/22/2024 10:28:19AM

**State Category Breakdown**

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	2,682	1,048.5122	\$32,372,138	\$731,914,762	\$675,078,670
B	MULTIFAMILY RESIDENCE	1,198	182.2729	\$28,334,855	\$560,425,040	\$533,183,222
C1	VACANT LOTS AND LAND TRACTS	802	1,416.2011	\$1,650	\$96,562,873	\$85,848,556
D1	QUALIFIED AG LAND	355	24,892.2190	\$0	\$218,318,276	\$2,797,109
D2	IMPROVEMENTS ON QUALIFIED OP	75		\$110,393	\$1,965,882	\$1,963,445
E	FARM OR RANCH IMPROVEMENT	337	4,464.7890	\$7,915,371	\$147,525,192	\$130,016,198
F1	COMMERCIAL REAL PROPERTY	399	807.0253	\$3,252,435	\$413,946,025	\$401,027,558
F2	INDUSTRIAL REAL PROPERTY	20	115.4404	\$0	\$9,478,365	\$8,675,597
J3	ELECTRIC COMPANY (INCLUDING C	1	1.0880	\$0	\$64,801	\$51,937
L1	COMMERCIAL PERSONAL PROPE	264		\$0	\$123,994,729	\$123,934,067
L2	INDUSTRIAL PERSONAL PROPERT	15		\$0	\$74,417,619	\$57,975,551
M1	TANGIBLE OTHER PERSONAL, MOB	54		\$0	\$474,710	\$446,800
O	RESIDENTIAL INVENTORY	1,229	242.1849	\$30,611,535	\$72,414,378	\$69,963,508
S	SPECIAL INVENTORY TAX	5		\$0	\$12,576,085	\$12,576,085
X	TOTALLY EXEMPT PROPERTY	2	3.7860	\$0	\$465,046	\$0
<b>Totals</b>			<b>33,173.5188</b>	<b>\$102,598,377</b>	<b>\$2,464,543,783</b>	<b>\$2,103,538,303</b>

**2024 CERTIFIED TOTALS**

Property Count: 185,574

WCLW - CLEARWATER U.W.C.D.  
Grand Totals

7/22/2024 10:28:19AM

**State Category Breakdown**

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	109,714	36,976.2116	\$705,343,889	\$29,301,710,714	\$22,361,059,523
B	MULTIFAMILY RESIDENCE	7,501	1,634.8911	\$212,575,925	\$3,677,436,226	\$3,607,273,222
C1	VACANT LOTS AND LAND TRACTS	14,146	15,205.5007	\$7,362	\$796,803,229	\$741,134,316
D1	QUALIFIED AG LAND	9,493	411,316.2892	\$0	\$4,072,765,957	\$57,108,154
D2	IMPROVEMENTS ON QUALIFIED OP	1,897		\$2,087,444	\$32,283,879	\$31,984,369
E	FARM OR RANCH IMPROVEMENT	8,334	53,277.2525	\$70,463,098	\$2,653,961,215	\$2,161,651,641
F1	COMMERCIAL REAL PROPERTY	5,611	10,015.2098	\$105,723,302	\$4,175,036,065	\$4,113,677,038
F2	INDUSTRIAL REAL PROPERTY	222	1,084.4975	\$0	\$1,346,941,065	\$1,233,264,723
J1	WATER SYSTEMS	7	42.7552	\$0	\$710,847	\$710,847
J2	GAS DISTRIBUTION SYSTEM	22	8.8852	\$0	\$57,681,407	\$57,675,229
J3	ELECTRIC COMPANY (INCLUDING C	129	129.0512	\$0	\$452,129,040	\$450,622,873
J4	TELEPHONE COMPANY (INCLUDI	43	24.8506	\$0	\$48,812,569	\$48,781,481
J5	RAILROAD	42	177.4204	\$0	\$138,062,425	\$137,593,310
J6	PIPELAND COMPANY	180	8.6740	\$0	\$64,511,969	\$60,523,880
J7	CABLE TELEVISION COMPANY	23		\$0	\$43,124,323	\$43,124,323
L1	COMMERCIAL PERSONAL PROPE	11,389		\$473,902	\$1,457,362,245	\$1,454,448,965
L2	INDUSTRIAL PERSONAL PROPERT	753		\$0	\$1,665,954,406	\$1,563,831,991
M1	TANGIBLE OTHER PERSONAL, MOB	4,929		\$800,305	\$52,091,602	\$48,650,367
N	INTANGIBLE PROPERTY AND/OR U	1		\$0	\$4,364	\$4,364
O	RESIDENTIAL INVENTORY	9,121	2,375.3773	\$167,384,968	\$466,687,985	\$451,278,587
S	SPECIAL INVENTORY TAX	152		\$0	\$129,205,334	\$129,205,334
X	TOTALLY EXEMPT PROPERTY	10,927	128,160.0136	\$289,616,039	\$4,597,463,290	\$0
<b>Totals</b>			660,436.8799	\$1,554,476,234	\$55,230,740,156	\$38,753,604,537

**2024 CERTIFIED TOTALS**

Property Count: 178,615

WCLW - CLEARWATER U.W.C.D.  
ARB Approved Totals

7/22/2024 10:28:19AM

**CAD State Category Breakdown**

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A		10	0.6055	\$0	\$257,206	\$257,206
A1	REAL-RES/SINGLE FAMILY	102,269	32,821.4073	\$662,301,319	\$28,321,054,711	\$21,484,378,299
A2	REAL-RES/MOBILE HOME	4,969	3,076.6180	\$10,296,676	\$241,520,636	\$194,792,775
A3	IMPROVEMENTS ONLY-RES	179	29.0686	\$373,756	\$6,963,399	\$6,552,573
B		3	6.1270	\$0	\$12,232,703	\$12,232,703
B1	REAL-RES/MULTI FAMILY	1,456	710.8597	\$88,929,079	\$1,498,553,295	\$1,495,043,381
B2	RESL-RES/DUPLEX	5,998	735.6315	\$95,311,991	\$1,606,225,188	\$1,566,813,916
C1	VACANT LOT	11,648	9,058.6613	\$4,752	\$460,662,317	\$431,221,807
C2	VACANT COMMERCIAL LOT	1,707	4,730.6383	\$960	\$239,578,039	\$224,063,953
D1	QUALIFIED AGRICULTURAL LAND	9,143	386,477.9622	\$0	\$3,855,235,277	\$55,098,641
D2	IMPROVEMENTS ON QUALIFIED AG L	1,822		\$1,977,051	\$30,317,997	\$30,020,924
E	NON QUALIFIED AG LAND	2,944	38,170.6505	\$86,687	\$588,680,879	\$563,712,111
E1	FARM & RANCH IMPROVEMENT	5,495	9,220.4739	\$61,497,940	\$1,860,095,227	\$1,420,507,616
E2	MOBILE HOME-FARM & RANCH	921	1,352.4471	\$833,703	\$53,817,781	\$43,714,717
E3	IMPROVEMENTS ONLY-FARM & RAN	143	15.0000	\$129,397	\$3,054,540	\$2,913,401
F1	COMMERCIAL IMPROVEMENT	5,193	9,203.6845	\$102,470,867	\$3,747,035,397	\$3,698,594,837
F2	INDUSTRIAL IMPROVEMENT	202	969.0571	\$0	\$1,337,462,700	\$1,224,589,126
F3	IMPROVEMENTS ONLY COMMERICA	20	4.5000	\$0	\$14,054,643	\$14,054,643
J1	UTILITIES/WATER SYSTEMS	7	42.7552	\$0	\$710,847	\$710,847
J2	UTILITIES/GAS COMPANIES	22	8.8852	\$0	\$57,681,407	\$57,675,229
J3	UTILITIES/ELECTRIC CO	128	127.9632	\$0	\$452,064,239	\$450,570,936
J4	UTILITIES/TELEPHONE CO	43	24.8506	\$0	\$48,812,569	\$48,781,481
J5	RAILROADS	42	177.4204	\$0	\$138,062,425	\$137,593,310
J6	PIPELINES	180	8.6740	\$0	\$64,511,969	\$60,523,880
J7	CABLE TELEVISION COMPANY	23		\$0	\$43,124,323	\$43,124,323
L1	BUSINESS PERSONAL	11,125		\$473,902	\$1,333,367,516	\$1,330,514,898
L2	INDUSTRIAL PERSONAL	738		\$0	\$1,591,536,787	\$1,505,856,440
M1	MOBILE HOME (PERSONAL PROP)	4,875		\$800,305	\$51,616,892	\$48,203,567
N1	INTANGIBLE PERSONAL PROPERTY	1		\$0	\$4,364	\$4,364
O1	BLDRS/DEVELOPERS VACANT LOT	7,183	1,992.7349	\$26,450	\$221,701,373	\$214,830,943
O2	BLDRS/DEVELOPERS IMPROVED LO	710	140.4575	\$136,746,983	\$172,572,234	\$166,484,136
S	SPECIAL INVENTORY	147		\$0	\$116,629,249	\$116,629,249
X	TOTAL EXEMPT PROPERTY	10,925	128,156.2276	\$289,616,039	\$4,596,998,244	\$0
	<b>Totals</b>		<b>627,263.3611</b>	<b>\$1,451,877,857</b>	<b>\$52,766,196,373</b>	<b>\$36,650,066,232</b>

**2024 CERTIFIED TOTALS**

Property Count: 6,959

WCLW - CLEARWATER U.W.C.D.  
Under ARB Review Totals

7/22/2024 10:28:19AM

**CAD State Category Breakdown**

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A1	REAL-RES/SINGLE FAMILY	2,587	972.1122	\$32,263,291	\$726,444,152	\$670,400,662
A2	REAL-RES/MOBILE HOME	103	72.7206	\$104,089	\$4,824,591	\$4,047,965
A3	IMPROVEMENTS ONLY-RES	6	3.6794	\$4,758	\$646,019	\$630,043
B1	REAL-RES/MULTI FAMILY	237	27.9460	\$409,007	\$227,746,063	\$225,337,071
B2	RESL-RES/DUPLEX	1,114	154.3269	\$27,925,848	\$332,678,977	\$307,846,151
C1	VACANT LOT	587	806.8841	\$1,650	\$32,584,980	\$29,569,255
C2	VACANT COMMERCIAL LOT	218	609.3170	\$0	\$63,977,893	\$56,279,301
D1	QUALIFIED AGRICULTURAL LAND	355	24,892.2190	\$0	\$218,318,276	\$2,797,109
D2	IMPROVEMENTS ON QUALIFIED AG L	75		\$110,393	\$1,965,882	\$1,963,445
E	NON QUALIFIED AG LAND	173	4,155.7840	\$0	\$54,548,619	\$52,502,957
E1	FARM & RANCH IMPROVEMENT	201	246.6350	\$7,915,371	\$90,852,168	\$75,812,944
E2	MOBILE HOME-FARM & RANCH	26	62.3700	\$0	\$2,033,570	\$1,609,462
E3	IMPROVEMENTS ONLY-FARM & RAN	4		\$0	\$90,835	\$90,835
F1	COMMERCIAL IMPROVEMENT	399	807.0253	\$3,252,435	\$413,946,025	\$401,027,558
F2	INDUSTRIAL IMPROVEMENT	20	115.4404	\$0	\$9,478,365	\$8,675,597
J3	UTILITIES/ELECTRIC CO	1	1.0880	\$0	\$64,801	\$51,937
L1	BUSINESS PERSONAL	264		\$0	\$123,994,729	\$123,934,067
L2	INDUSTRIAL PERSONAL	15		\$0	\$74,417,619	\$57,975,551
M1	MOBILE HOME (PERSONAL PROP)	54		\$0	\$474,710	\$446,800
O1	BLDRS/DEVELOPERS VACANT LOT	1,068	217.1358	\$0	\$33,882,312	\$32,125,362
O2	BLDRS/DEVELOPERS IMPROVED LO	162	25.0491	\$30,611,535	\$38,532,066	\$37,838,146
S	SPECIAL INVENTORY	5		\$0	\$12,576,085	\$12,576,085
X	TOTAL EXEMPT PROPERTY	2	3.7860	\$0	\$465,046	\$0
<b>Totals</b>			<b>33,173.5188</b>	<b>\$102,598,377</b>	<b>\$2,464,543,783</b>	<b>\$2,103,538,303</b>

**2024 CERTIFIED TOTALS**

Property Count: 185,574

WCLW - CLEARWATER U.W.C.D.  
Grand Totals

7/22/2024 10:28:19AM

**CAD State Category Breakdown**

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A		10	0.6055	\$0	\$257,206	\$257,206
A1	REAL-RES/SINGLE FAMILY	104,856	33,793.5195	\$694,564,610	\$29,047,498,863	\$22,154,778,961
A2	REAL-RES/MOBILE HOME	5,072	3,149.3386	\$10,400,765	\$246,345,227	\$198,840,740
A3	IMPROVEMENTS ONLY-RES	185	32.7480	\$378,514	\$7,609,418	\$7,182,616
B		3	6.1270	\$0	\$12,232,703	\$12,232,703
B1	REAL-RES/MULTI FAMILY	1,693	738.8057	\$89,338,086	\$1,726,299,358	\$1,720,380,452
B2	RESL-RES/DUPLEX	7,112	889.9584	\$123,237,839	\$1,938,904,165	\$1,874,660,067
C1	VACANT LOT	12,235	9,865.5454	\$6,402	\$493,247,297	\$460,791,062
C2	VACANT COMMERCIAL LOT	1,925	5,339.9553	\$960	\$303,555,932	\$280,343,254
D1	QUALIFIED AGRICULTURAL LAND	9,498	411,370.1812	\$0	\$4,073,553,553	\$57,895,750
D2	IMPROVEMENTS ON QUALIFIED AG L	1,897		\$2,087,444	\$32,283,879	\$31,984,369
E	NON QUALIFIED AG LAND	3,117	42,326.4345	\$86,687	\$643,229,498	\$616,215,068
E1	FARM & RANCH IMPROVEMENT	5,696	9,467.1089	\$69,413,311	\$1,950,947,395	\$1,496,320,560
E2	MOBILE HOME-FARM & RANCH	947	1,414.8171	\$833,703	\$55,851,351	\$45,324,179
E3	IMPROVEMENTS ONLY-FARM & RAN	147	15.0000	\$129,397	\$3,145,375	\$3,004,236
F1	COMMERCIAL IMPROVEMENT	5,592	10,010.7098	\$105,723,302	\$4,160,981,422	\$4,099,622,395
F2	INDUSTRIAL IMPROVEMENT	222	1,084.4975	\$0	\$1,346,941,065	\$1,233,264,723
F3	IMPROVEMENTS ONLY COMMERICA	20	4.5000	\$0	\$14,054,643	\$14,054,643
J1	UTILITIES/WATER SYSTEMS	7	42.7552	\$0	\$710,847	\$710,847
J2	UTILITIES/GAS COMPANIES	22	8.8852	\$0	\$57,681,407	\$57,675,229
J3	UTILITIES/ELECTRIC CO	129	129.0512	\$0	\$452,129,040	\$450,622,873
J4	UTILITIES/TELEPHONE CO	43	24.8506	\$0	\$48,812,569	\$48,781,481
J5	RAILROADS	42	177.4204	\$0	\$138,062,425	\$137,593,310
J6	PIPELINES	180	8.6740	\$0	\$64,511,969	\$60,523,880
J7	CABLE TELEVISION COMPANY	23		\$0	\$43,124,323	\$43,124,323
L1	BUSINESS PERSONAL	11,389		\$473,902	\$1,457,362,245	\$1,454,448,965
L2	INDUSTRIAL PERSONAL	753		\$0	\$1,665,954,406	\$1,563,831,991
M1	MOBILE HOME (PERSONAL PROP)	4,929		\$800,305	\$52,091,602	\$48,650,367
N1	INTANGIBLE PERSONAL PROPERTY	1		\$0	\$4,364	\$4,364
O1	BLDRS/DEVELOPERS VACANT LOT	8,251	2,209.8707	\$26,450	\$255,583,685	\$246,956,305
O2	BLDRS/DEVELOPERS IMPROVED LO	872	165.5066	\$167,358,518	\$211,104,300	\$204,322,282
S	SPECIAL INVENTORY	152		\$0	\$129,205,334	\$129,205,334
X	TOTAL EXEMPT PROPERTY	10,927	128,160.0136	\$289,616,039	\$4,597,463,290	\$0
	<b>Totals</b>		<b>660,436.8799</b>	<b>\$1,554,476,234</b>	<b>\$55,230,740,156</b>	<b>\$38,753,604,535</b>

**2024 CERTIFIED TOTALS**

Property Count: 185,574

WCLW - CLEARWATER U.W.C.D.  
Effective Rate Assumption

7/22/2024 10:28:19AM

**New Value****TOTAL NEW VALUE MARKET:****\$1,554,476,234****TOTAL NEW VALUE TAXABLE:****\$1,126,990,077****New Exemptions**

Exemption	Description	Count		
EX-XJ	11.21 Private schools	1	2023 Market Value	\$0
EX-XO	11.254 Motor vehicles for income production a	2	2023 Market Value	\$3,500
EX-XV	Other Exemptions (including public property, r	86	2023 Market Value	\$13,954,844
EX366	HOUSE BILL 366	55	2023 Market Value	\$208,139
<b>ABSOLUTE EXEMPTIONS VALUE LOSS</b>				<b>\$14,166,483</b>

Exemption	Description	Count	Exemption Amount
DV1	Disabled Veterans 10% - 29%	95	\$697,650
DV1S	Disabled Veterans Surviving Spouse 10% - 29%	1	\$5,000
DV2	Disabled Veterans 30% - 49%	108	\$946,560
DV2S	Disabled Veterans Surviving Spouse 30% - 49%	4	\$30,000
DV3	Disabled Veterans 50% - 69%	223	\$2,311,000
DV3S	Disabled Veterans Surviving Spouse 50% - 69%	7	\$70,000
DV4	Disabled Veterans 70% - 100%	1,132	\$10,081,697
DV4S	Disabled Veterans Surviving Spouse 70% - 100	47	\$384,000
DVHS	Disabled Veteran Homestead	733	\$205,719,402
DVHSS	Disabled Veteran Homestead Surviving Spouse	13	\$2,621,071
MASSS	Member Armed Services Surviving Spouse	2	\$551,670
OV65	OVER 65	1,550	\$6,494,440
OV65S	OVER 65 Surviving Spouse	11	\$25,000
<b>PARTIAL EXEMPTIONS VALUE LOSS</b>		<b>3,926</b>	<b>\$229,937,490</b>
<b>NEW EXEMPTIONS VALUE LOSS</b>			<b>\$244,103,973</b>

**Increased Exemptions**

Exemption	Description	Count	Increased Exemption Amount
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**INCREASED EXEMPTIONS VALUE LOSS****TOTAL EXEMPTIONS VALUE LOSS****\$244,103,973****New Ag / Timber Exemptions****New Annexations****New Deannexations****Average Homestead Value**

Category A and E

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
71,157	\$306,033	\$32,935	\$273,098

Category A Only

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
67,421	\$301,054	\$30,015	\$271,039

**2024 CERTIFIED TOTALS**

WCLW - CLEARWATER U.W.C.D.  
Lower Value Used

Count of Protested Properties	Total Market Value	Total Value Used
6,959	\$2,464,543,783.00	\$1,745,436,597



KT Groundwater  
Task Order #4 Enhance Analytics  
Tool, Convert to Python Coding



2804 Paradise Ridge Cove  
Round Rock, Texas 78665  
(512) 621-7237  
KTGroundwater.com  
TBPG Firm No. 50705

### **TASK ORDER 2025.004**

#### **Convert Aquifer Data Analysis Tool to Python**

This Task Order is made this the \_\_\_\_ day of \_\_\_\_\_, 20\_\_, by and between Clearwater Underground Water Conservation District (“CUWCD”) and KT Groundwater, LLC (“KTGW”) pursuant to the terms and conditions set forth in the Master Services Agreement executed between the Parties on the 10<sup>th</sup> day of January, 2024, (“Agreement”), which is incorporated into this Task Order by reference.

1. The Services to be performed by Consultant under this Task Order are as follows:

The Aquifer Data Analysis Tool began in 2014 as a Microsoft Excel workbook with the purpose of evaluating the trend of measured water levels compared to the drawdown trend of the adopted DFCs. Over the years it has grown into an application, written using the R scripting language, that allows District staff to easily visualize information obtained from monitored wells. While the tool is a valuable resource for the District, the form of the tool inhibits its implementation within the District’s data management system. To update the tool and allow for its incorporation into the District’s data management system, we propose translating the current tool into the Python programming language

The following outlines our proposed tasks for updating the Aquifer Data Analysis Tool. The Scope of Services is presented in sequential tasks, though portions may be conducted concurrently. Throughout the project, we will provide you with regular progress reports and updates. For this type of project, we anticipate regular Teams meetings to share the project status and solicit feedback on the tool development. The regular Teams meetings will aid in guiding the tool development in a manner that is consistent with the District’s vision and ultimate needs.

#### **Task 1 – Update Data Files and Coordination with LRE Water**

Our work during Task 1 will involve updating data sets for the analysis tools. We will prepare the output files from the CGMM model simulation of the DFC for querying by the analysis tool. We also anticipate meeting with LRE Water staff to discuss efficient data access options for tool. Task 1 will include one Teams meeting.

Task 1 Cost Estimate – \$3,500

#### **Task 2 – Analysis Tool Development**

Work during Task 2 will focus on developing the code for the aquifer status tool. The code development will involve two stages: (1) data analysis and (2) user interface. We anticipate developing the tool and interface using the Python programming language with Git version

control. We will design the tool to work as a standalone product that is not dependent on a specific data management system or source data format. The tool will work with your current data formats with processing of data occurring as part of the tool's functionality. At a minimum, the tool will provide the following functions:

- Import District water-level data and numerical model results at the well location.
- Evaluate measured and modeled water levels for:
  - Overall long-term data trend
  - Mathematically defined turning points in the time-series data and data trend between the turning points
- Web browser-based interface for visualization of analyses and results. Initially, the interface will aim to have the same functionality as the current tool except for the Water Quality tools. Generally, this version of the tool will include:
  - For each well:
    - A table (or tables) summarizing the well data
    - A chart illustrating the well completion interval, measured and modeled water levels, and water level trends
    - A map illustrating the well location
  - A summary of analyses relative to the adopted DFCs per aquifer
  - A map of the District with contours illustrating the interpreted water-level surface for each aquifer at the end of identified years.

Task 2 will include multiple Teams meetings during development. These meetings are identified on the project schedule and are designed to guide development of the tool and interface. As part of each meeting, we will solicit feedback regarding revisions needed to meet the District's needs.

Task 2 Cost Estimate – \$12,500

### Task 3 – Tool Documentation, Presentation, and Training

We will prepare detailed documentation describing the assumptions, development, and use of the tool. We will provide the documentation in PDF format along with a digital package of the files needed to use the tool. We will also prepare a presentation for the District Board which we will provide during a regularly scheduled Board meeting. Upon finalization of the tool, we will then provide training to the District General Manager or other designated staff on the use of the tool.

Task 3 Cost Estimate – \$5,500



2. The Project Schedule is as follows:

We can begin the proposed services during the first month of CUWCD fiscal year 2025. The following chart summarizes our anticipated schedule for completion of the project.

Task	Months from Notice to Proceed									
	1	2	3	4	5	6	7	8	9	
Data Files		*								
Analysis Code			*	*	*					
User Interface				*	*	*	*	*	*	
Documentation and Training								*		*

"\*" indicates anticipated meeting during that week

Delays caused by major changes in the project plans or by circumstances beyond our control could extend the time of completion.

3. The compensation to be paid to KTGW for the performance of the Services under this Task Order is based on time and materials with a not-to-exceed amount of \$21,500.

4. Deliverables to be provided under this Task Order are as described under Item 1.

### Task Order Authorization

Clearwater UWCD

KT Groundwater, LLC

Signature

Signature

Name (Printed or Typed)

Name (Printed or Typed)

Date

Date



KT Groundwater  
Task Order #5 CGMM Enhancement  
Web Based Dashboard for GAM runs

## FY25-FY26 Expenditure Option A or B



2804 Paradise Ridge Cove  
Round Rock, Texas 78665  
(512) 621-7237  
KTGroundwater.com  
TBPG Firm No. 50705

### **TASK ORDER 2025.005**

#### **CGMM Dashboard for Model Simulations**

This Task Order is made this the \_\_\_\_ day of \_\_\_\_\_, 20\_\_, by and between Clearwater Underground Water Conservation District (“CUWCD”) and KT Groundwater, LLC (“KTGW”) pursuant to the terms and conditions set forth in the Master Services Agreement executed between the Parties on the 10<sup>th</sup> day of January, 2024, (“Agreement”), which is incorporated into this Task Order by reference.

1. The Services to be performed by Consultant under this Task Order are as follows:

In 2023, CUWCD completed the Clearwater Groundwater Management Model (“CGMM”) for analysis of local groundwater conditions and evaluation of aquifer impacts due to production. The CGMM uses the geologic structure, faulting, and aquifer hydraulic properties the District has developed through years of directed research. The local information in the CGMM reflects an improvement over the regional Groundwater Availability Model.

While a the CGMM is a robust tool for analysis of local groundwater management questions, it remains a specialized tool that can be difficult to use. To facilitate evaluations of pumping scenarios in the predictive model by District Staff, we propose development of web browser-based dashboard for inputting pumping scenarios, initiating a simulation, and visualizing simulation results. While the CGMM Dashboard will be unique to the District’s needs, an example of a similar tool is the USGS GWWebFlow (<https://webapps.usgs.gov/gwwebflow/>).

The following outlines our proposed tasks for developing the CGMM Dashboard. The Scope of Services is presented in sequential tasks, though portions may be conducted concurrently. Throughout the project, we will provide you with regular progress reports and updates. For this type of project, we anticipate regular Teams meetings to share the project status and solicit feedback on the dashboard development.

#### **Task 1 – Update Data Files and Coordination with LRE Water**

Our work during Task 1 will involve updating CGMM data sets and file structure for the dashboard. We will prepare the base CGMM model files for querying, update, and execution by the dashboard tool. We will also meet with LRE Water staff to discuss efficient data access options for tool. Task 1 will include one Teams meeting.

Task 1 Cost Estimate – \$4,500

## Task 2 – CGMM Dashboard Development and Testing

Work during Task 2 will focus on developing the code for the CGMM dashboard. The code development will involve two stages: (1) interaction with the CGMM and (2) user interface. We will develop the tool and interface using the Python programming language with Git version control. Our goal is for the dashboard to work within your current data management system, though predictive model files may be stored locally. Details and format of the dashboard will be developed as part of the project. However, at a minimum, the tool will provide the following functions:

- Selection of locations with the CGMM domain to add potential annual pumping.
  - Selection of locations may be based on latitude and longitude
  - Pumping rates may be constant for the prediction period or vary by year of the simulation
  - Defining a radius for evaluation of results at specific wells
- Execution of the simulation from the dashboard
  - Each scenario will be given a unique simulation ID
  - Upon executing the model, the simulation may run on the local computer or on the web server (to be determined through coordination with LRE Water)
  - Model execution will include necessary pre- and post-processing
- Web browser-based interface for visualization of simulation results.
  - Hydrograph of the simulated water level at wells within the specified analysis radius
  - Calculation of results with respect to the adopted desired future conditions
  - A map of the District with contours:
    - Illustrating the simulated water-level surface at the end of the simulation period
    - Illustrating the simulated additional drawdown at the end of the simulation period

Task 2 will include multiple Teams meetings with dashboard testing during development. These meetings are identified on the project schedule and are designed to guide development of the tool and interface. As part of each meeting, we will solicit feedback regarding revisions needed to meet the District's needs.

Task 2 Cost Estimate – \$32,500

## Task 3 – Tool Documentation, Presentation, and Training

We will prepare detailed documentation describing the assumptions, development, and use of the CGMM Dashboard. We will provide the documentation in PDF format along with a digital package of the files needed to use the tool. We will also prepare a presentation for the District



Board which we will provide during a regularly scheduled Board meeting. Upon finalization of the tool, we will then provide training to the District General Manager or other designated staff on the use of the tool.

Task 3 Cost Estimate – \$7,500

2. The Project Schedule is as follows:

The following chart summarizes our anticipated schedule for completion of the project.

Task	Months from Notice to Proceed											
	1	2	3	4	5	6	7	8	9	10	11	12
Data Files and Coordination	*	*										
Model Interaction Code		*	*	*	*	*	*					
User Interface				*	*	*	*	*	*	*		
Documentation and Training									*	*	*	*

“\*” indicates anticipated meeting during that week

Delays caused by major changes in the project plans or by circumstances beyond our control could extend the time of completion.

3. The compensation to be paid to KTGW for the performance of the Services under this Task Order is based on time and materials with a not-to-exceed amount of \$44,500.

4. Deliverables to be provided under this Task Order are as described under Item 1.

### Task Order Authorization

Clearwater UWCD

KT Groundwater, LLC

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Name (Printed or Typed)

\_\_\_\_\_  
Name (Printed or Typed)

\_\_\_\_\_  
Date

\_\_\_\_\_  
Date









August 6, 2024

Mr. Dirk Aaron, General Manager  
Clearwater Underground Water Conservation District  
700 Kennedy Court  
Belton, Texas 76513

RE: Fiscal Year 2025 Proposed Task Orders

Dear Mr. Aaron,

Per our conversations over this past year, we have prepared the attached task order to provide Clearwater Underground Water Conservation District ("CUWCD") professional hydrogeologic consulting services for fiscal year 2025. These task orders provide a proposed scope of services, not-to-exceed cost estimate, and schedule. The attached task orders incorporate the letter of engagement executed between CUWCD and LRE Water on September 4, 2019.

For fiscal year 2025, we have identified the following potential tasks, schedule, and budgets:

Task	Anticipated Start	Anticipated Completion	Estimated Cost
2025.1 - Dashboard Hosting, Break/Fix and Project Coordination and Management	9/1/2024	8/31/2025	\$4,200
2025.2 - System Enhancements <i>Task 2025.2.2</i>	9/1/2024	8/31/2025	<del>\$8,800</del> <i>1,200.00</i>
<b>FY2025 Planning Estimate</b>			

Details related to each of the proposed tasks are included in the attached proposed task orders. We sincerely appreciate the opportunity to serve CUWCD in our specialty. If you have any questions, please call me at (512) 736-6485 or email me at Kelly.Close@LREWater.com.

Sincerely,

LRE WATER

Kelly Close, PE  
Chief Technology Officer

**TASK ORDER 2025.1****Dashboard Hosting, Break/Fix and Project Coordination and Management**

This Task Order is made the \_\_\_\_ day of \_\_\_\_\_, 2024, by and between Clearwater Underground Water Conservation District ("Client") and LRE Water ("Consultant" or "LRE") pursuant to the terms and conditions set forth in the Engagement Letter executed between the Parties on the 4th day of September, 2019, ("Agreement"), which incorporated this Task Order by reference.

1. The Services to be performed by Consultant under this Task Order are as follows:

LRE will host the CUWCD dashboard system, keeping it current with software patches, backed up and running properly. This task also includes LRE's project management and for coordination time associated with this and other 2025 task orders.

Task	Cost	Notes
1.1 - Cloud Hosting	\$500	Hosting for 1 year with Amazon Web Services (the database) and Netlify (the User Interface) plus labor for managing the account.
1.2 - System Break/Fix	\$2,500	Routine maintenance, backups, critical patches, monitoring, and fixes due to breaks caused by software and browser updates.
1.3 - Project Coordination & Management	\$1,200	Based on an estimated half-hour to one hour per month for the LRE project manager spent reviewing timesheets, preparing invoices and project status reports and coordinating with Client.

2. The Project Schedule is as follows: We will begin this work immediately upon receiving permission to proceed and continuing through August 31, 2025.
3. The Compensation to be paid to Consultant for the performance of the Services under this Task Order is a lump sum and will be invoiced quarterly by task, on a % complete basis. Task 1.2 System Break/Fix services are estimated and if additional time is required for 2025, LRE will coordinate with Client for additional funding before this budget is over 80% spent.
4. Deliverables to be provided under this Task Order include a working dashboard with 2 business-day turnaround time for break/fix issues unless otherwise discussed between CUWCD and LRE.

Clearwater UWCD

LRE Water

Signature

Signature

Dirk Aaron, General Manager  
Name (Printed or Typed)

K. Kelly Close, PE, CTO  
Name (Printed or Typed)

Date

8/6/2024  
Date

**TASK ORDER 2025.2**  
**Dashboard Enhancements & Additional System Functionality**

This Task Order is made the \_\_\_\_ day of \_\_\_\_\_, 2024, by and between Clearwater Underground Water Conservation District ("Client") and LRE Water ("Consultant" or "LRE") pursuant to the terms and conditions set forth in the Engagement Letter executed between the Parties on the 4th day of September, 2019, ("Agreement"), which incorporated this Task Order by reference.

1. The Services to be performed by Consultant under this Task Order are as follows:

Task	Cost	Notes
2.1 – Add Query and Download Tools	\$7,600	Add a grouped and consistent set of query and download tools so all managed data in this system can be searched and downloaded in an easy to use layout.
2.2 – Analytical Tool Dashboard Integration	\$1,200	Deploy Python-based Analytical Tool into the dashboard after it has been re-built by KT Groundwater.

This table presents a list of enhancements and additions that have been discussed with cost estimates for each however the actual work to be performed under this task including details regarding each proposed functionality will be discussed and negotiated prior to LRE Water implementing and billing for any of the items.

2. The Project Schedule is as follows: We anticipate initiating this work immediately upon receiving permission to proceed. We will complete our evaluation and provide working dashboard updates by July 31, 2025.
3. The Compensation to be paid to Consultant for the performance of the Services under this Task Order is a lump sum in the amounts indicated in the table above. Work will be invoiced quarterly on a percent complete basis.
4. Deliverables to be provided under this Task Order include above described system updates.

Clearwater UWCD

\_\_\_\_\_  
Signature\_\_\_\_\_  
Dirk Aaron, General Manager  
Name (Printed or Typed)\_\_\_\_\_  
Date

LRE Water

\_\_\_\_\_  
Signature\_\_\_\_\_  
K. Kelly Close, PE, CTO  
Name (Printed or Typed)\_\_\_\_\_  
8/6/2024  
Date

FY25 GAM-8  
Woodbine Trinity GAM  
Remaining Cost Share

GMA 8

GAM development

August 14, 2024

CGD Cost Share Status



GMA 8 GCD	GCD Share	Previously Billed	January - March 2024	Oct & Nov correction	Total Billed	Remaining
Central Texas	\$ 64,512.50	\$ 40,935.42	\$ 12,392.06	\$ 3,002.24	\$ 56,329.71	\$ 8,182.79
Clearwater	\$ 64,512.50	\$ 40,935.42	\$ 12,392.06	\$ 3,002.24	\$ 56,329.71	\$ 8,182.79
Middle Trinity	\$ 64,512.50	\$ 40,935.42	\$ 12,392.06	\$ 3,002.24	\$ 56,329.71	\$ 8,182.79
North Texas	\$ 64,512.50	\$ 40,935.42	\$ 12,392.06	\$ 3,002.24	\$ 56,329.71	\$ 8,182.79
Northern Trinity	\$ 64,512.50	\$ 40,935.42	\$ 12,392.06	\$ 3,002.24	\$ 56,329.71	\$ 8,182.79
Post Oak Savannah	\$ 40,000.00	\$ 20,000.00	\$ 20,000.00		\$ 40,000.00	\$ -
Prairielands	\$ 64,512.50	\$ 40,935.42	\$ 12,392.06	\$ 3,002.24	\$ 56,329.71	\$ 8,182.79
Red River	\$ 64,512.50	\$ 40,935.42	\$ 12,392.06	\$ 3,002.24	\$ 56,329.71	\$ 8,182.79
Southern Trinity	\$ 20,000.00	\$ 10,000.00	\$ 10,000.00		\$ 20,000.00	\$ -
Upper Trinity	\$ 64,512.50	\$ 40,935.42	\$ 12,392.06	\$ 3,002.24	\$ 56,329.71	\$ 8,182.79
Saratoga	\$ 15,000.00	\$ -	\$ 15,000.00		\$ 15,000.00	\$ -
Total	\$591,100.00	\$ 357,483.33	\$ 144,136.50	\$ 24,017.88	\$525,637.71	\$ 65,462.29

Note: Saratoga has committed to \$15,000 over three years. North Texas will bill them over the three years, but their full share has been taken out of the January - March 2024 invoice. They were billed \$5,000 in Jan 2024



## Shelly Chapman

**From:** Dirk Aaron  
**Sent:** Tuesday, May 14, 2024 1:38 PM  
**To:** Shelly Chapman  
**Subject:** new GAM COST SHARE remaining amounts for 2024



GMA 8 GCD	GCD Share	December, 2023	Total Billed	Remaining
Central Texas	\$ 64,512.50	\$ 4,996.00	\$ 40,935.42	\$ 23,577.08
Clearwater	\$ 64,512.50	\$ 4,996.00	\$ 40,935.42	\$ 23,577.08
Middle Trinity	\$ 64,512.50	\$ 4,996.00	\$ 40,935.42	\$ 23,577.08
North Texas	\$ 64,512.50	\$ 4,996.00	\$ 40,935.42	\$ 23,577.08
Northern Trinity	\$ 64,512.50	\$ 4,996.00	\$ 40,935.42	\$ 23,577.08
Post Oak Savannah	\$ 40,000.00	\$ -	\$ 20,000.00	\$ 20,000.00
Prairielands	\$ 64,512.50	\$ 4,996.00	\$ 40,935.42	\$ 23,577.08
Red River	\$ 64,512.50	\$ 4,996.00	\$ 40,935.42	\$ 23,577.08
Southern Trinity	\$ 20,000.00	\$ -	\$ 10,000.00	\$ 10,000.00
Upper Trinity	\$ 64,512.50	\$ 4,996.00	\$ 40,935.42	\$ 23,577.08
Saratoga	\$ 15,000.00	\$ -	\$ -	\$ 15,000.00
<b>Total</b>	<b>\$ 591,100.00</b>	<b>\$ 39,968.00</b>	<b>\$ 357,483.33</b>	<b>\$ 233,616.67</b>

Dirk Aaron  
General Manager  
Clearwater Underground Water Conservation District  
[daaron@cuwcd.org](mailto:daaron@cuwcd.org)  
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254-933-0120 office  
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254-933-8396 fax



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## Minutes - Item #3

**Clearwater Underground Water Conservation District Meeting**  
**640 Kennedy Court**  
**Belton, TX**  
**Tuesday, June 11, 2024**  
**Minutes**

The Clearwater Underground Water Conservation District (CUWCD) held a Workshop and Board meeting at 10:00 a.m. on Tuesday, June 11, 2024, in the Clearwater UWCD Board Room located at 640 Kennedy Court, Belton, Texas.

**Board Members Present:**

James Brown, Director, At Large  
Gary Young, Secretary, Pct 2  
Jody Williams, Vice President Pct 3  
Scott Brooks, Director, Pct 4

**Absent:**

Leland Gersbach, Pres. Pct 1

**Staff:**

Dirk Aaron, General Manager  
Shelly Chapman, Administrative Mgr.  
Tristin Smith, Education & Compliance  
Corey Dawson, Field Tech

**Guests**

Mike Keester, KTGW  
Stephanie Wong, LRE

Dr. Yelderman, Baylor Univ.  
Spencer Smith, Harker Heights

Bill Schumann, Bell County  
Elena Muir, Baylor Univ.

**Workshop convened Vice-President, Jody Williams, at 10:03 a.m.**

(Jody noted for the record that in Leland's absence, he would be presiding over today's meeting.)

**Workshop Item #1: Receive presentation and review of the Mustang Springs Utility, LLC TPDES WQ0016524001.**

Dirk explained that Mustang Springs had re-applied with TCEQ for a discharge permit. He asked Mike Keester to review the information and provide comments for TCEQ. Dirk has also been in contact with Rep. Buckley's office.

Mike presented information and review of the Mustang Springs Utility TPDES WQ0016524001 from TCEQ.

**Workshop Item #2: Review formal evaluation and presentation related to Victory Rock Lower Trinity Well # N2-21-001P construction and well completion report by William Gamblin, Gamblin Engineering.**

Dirk laid out background information related to this well. Dirk received the well completion report from the driller and asked Mike Keester to review the report.

Mike presented his analysis and review.

**Workshop Item #3: Receive presentation from Dr. Joe Yelderman (Baylor University).**

Dr. Yelderman explained that Toluwaleke Ajayi's wife just had a baby, and he could not be here to present his report. In the meantime, Dr. Yelderman briefed the Board on the research Toluwaleke is working on. Toluwaleke will attend the August 14<sup>th</sup> meeting to present plans for future studies and to also answer any questions related to his current research project.

**Workshop Item #4: Receive presentation from Elena Muir (Baylor University) related to FY24-25 Research of the Springs and Reservoir effects in Northern Bell County.**

Elena Muir presented an overview and update to the research she has been doing related to the Springs and Reservoir effects in Northern Bell County.

**Workshop Item #5: Discuss 2024 Bell County Water Symposium.**

Dirk updated the Board on plans and details for the upcoming Symposium. He noted that the Symposium will be held on November 13<sup>th</sup> at the Cadence Bank Center.

**Workshop Item #6: Receive updates related to GMA8 DFC determination, per TWC section 36.108, and plans for the next round.**

Dirk explained that GMA\* put out an RFQ for professional services. He asked Mike Keester to explain what the RFQ is for.

Mike briefed the Board on GMA8's RFQ and explained the details related to the request.

**Workshop Item #7: Receive presentation by Mike Keester for proposed FY25 analytics and groundwater studies.**

Mike Keester presented his proposed analytics and groundwater studies to be considered for the FY25 budget.

**Workshop Item #8: Discuss FY25 Budget timeline, process, trends, and initial baseline needs.**

Dirk presented updated information related to the FY25 budget and asked the Board to review the preliminary budget for recommendations and concerns.

**Workshop closed and Board meeting convened with Vice-President, Jody Williams, at 4:40 p.m.**

**1. Invocation and Pledge of Allegiance.**

Vice President, Jody Williams, gave the invocation.

Secretary, Gary Young, led the Pledge of Allegiance.

**2. Public Comment.**

There were none.

**3. Approve minutes of the June 11, 2024, Board meeting.**

Board members received the minutes of the June 11, 2024, Board meeting and workshop in their Board packet to review prior to the meeting.

Secretary, Gary Young, moved to approve the minutes of the June 11, 2024, Board meeting and Workshop as presented. Director, Jim Brown, seconded the motion.

**Motion carried 4-0 (1 absent).**

**4. Discuss, consider, and take appropriate action, if necessary, to accept the monthly Financial Report for June (FY24) as presented.**

Board members received the monthly financial report for June 2024 in their Board packet to review prior to the meeting.

Director, Scott Brooks, moved to accept the June 2024 financial report as presented. Secretary, Gary Young, seconded the motion.

**Motion carried 4-0 (1 absent).**

**5. Discuss, consider, and take appropriate action, if necessary, to accept the monthly Investment Fund account report for June 2024 (FY24) as presented.**

Board members received the monthly investment Fund account report for June 2024 in their Board packet to review prior to the meeting.

Director, Jim Brown, moved to accept the monthly Investment Fund account report for June 2024 as presented. Director, Scott Brooks, seconded the motion.

**Motion carried 4-0 (1 absent).**

**6. Discuss, consider, and take appropriate action, if necessary, to accept the Quarterly Deferred Compensation Employee Retirement Program account report as presented.**

Board members received the quarterly report in their Board packet to review prior to the meeting.

Director, Scott Brooks, moved to accept the quarterly report as presented. Secretary, Gary Young, seconded the motion.

**Motion carried 4-0 (1 absent).**

**7. Discuss, consider, and take appropriate action, if necessary, to approve the FY24 line-item budget amendments as requested.**

Shelly Chapman presented the request for line-item budget amendments to cover the following:

1. 55200- Electricity – to cover higher than anticipated electric bills/higher usage for the remainder of FY24.
2. 55300- Internet – to cover increase in internet frees for the remainder of FY24.
3. 55400- Phone – to cover increase in phone service related to additional employee and repairs.
4. 53731-Permit Review/Geo Science – expenses related to City of Temple well, Victory Rock, Big Elm Solar, and Hawks Landing.
5. 53732-Permit Review/Legal – expenses related to Mustang Springs, Victory Rock, and Big Elm Solar.

Dirk Aaron presented an additional budget amendment for the Board's approval related to an upgrade to the districts security monitoring system. He presented a quote from Progressive Protection to replace old and obsolete equipment. The total amount will be \$7,633.17 + \$90 (to cover increase in monthly monitoring cost) = \$7,723.17. Dirk and Shelly suggested moving \$5,000 from line item 53103.5-GeoLogging and the remaining amount of \$2,723.17 from line item 53706-Legal/GMA, DFC, MAG support.

	Line Item	Invoice \$	Available Funds	Amount Requested	New Balance	From	Available Funds	New Balance
Free Point Ener	55200-Electricity		\$17.15	\$600.00	\$617.15	53785-Mobile Classroom exp	\$1,981.98	\$1,381.98
Spectrum Busin	55300-Internet		\$50.86	\$250.00	\$300.86	53785-Mobile Classroom exp	\$1,381.98	\$1,131.98
RSI (Folkerson)	55400-Phone		\$196.08	\$278.00	\$474.08	53785-Mobile Classroom exp	\$1,131.98	\$853.98
KT Groundwater	53731-permit review-Geo	\$2,152.50	\$0.00	\$2,152.50	\$2,152.50	53130.4-Gen Consult-	\$2,379.55	\$227.05
Lloyd Gosselink	53732-permit review-Leg	\$4,203.00	\$0.00	\$4,203.00	\$4,203.00	53703-Legal-General Rules/Acct	\$6,489.80	\$2,286.18

Director, Jim Brown, moved to approve the line-item budget amendment as requested. Director, Scott Brooks, seconded the motion.

**Motion carried 4-0 (1 absent).**

**8. Discuss, consider, and take appropriate action, if necessary, regarding the November 2024 Board Meeting date.**

Dirk presented the request to move the November 2024 Board Meeting date from November 13, 2024, to November 20, 2024, to accommodate the date the venue has available for the 2024 Bell County Water Symposium. Dirk noted that Tristin and Shelly priced out several venues and the Candence Bank Center was available and would accommodate our needs. Dirk will be lining up speakers for the event. Tristin will be sending out a "Save the Date" announcement soon.

Director, Jim Brown, moved to approve rescheduling the November Board meeting to November 20, 2024. Secretary, Gary Young, seconded the motion.

**Motion carried 4-0 (1 absent).**

**9. Discuss, consider, and take appropriate action, if necessary, to conduct the annual performance review of the General Manager, in accordance with District Bylaws Article VI, Section 6.**

A performance evaluation was sent to each of the Board members to evaluate the performance of the General Manager, Dirk Aaron. Jody received feedback from each member. He commented that Dirk is doing a great job, and everyone is pleased with his performance. Board members all agreed that Dirk consistently exceeds job requirements, he is very knowledgeable, dependable, produces quality work, and takes initiative in leadership, organization and planning to meet the goals of the district.

No action needed for this item.

**10. General Manager's report concerning office management and staffing related to District Management Plan.**

- Whitney to return to work August 1<sup>st</sup>.
- August 14<sup>th</sup> set preliminary tax rate. Dirk encouraged the Board to review the proposed budget items and make suggestions/changes as necessary.
- Will be meeting with the Tax Appraisal District soon.

- Meeting this Friday with the Water Consortium.
- The Rest Stop Mesonet station needs to be moved. Corey will work on getting the equipment pulled.
- Elena Muir's

**11. Review monthly report and possible consideration and Board action on the following:**

- a) ***Drought Status Reports*** – Dirk discussed drought status issues and concerns.
- b) ***Education Outreach Update***
- c) ***Monitoring Wells***
- d) ***Rainfall Reports***
- e) ***Well Registration Update***
- f) ***Aquifer Status Report & Non-exempt Monthly Well Production Reports***

(Copies of the Monthly Staff Reports were given to the Board Members to review. No action is required. Information items only.)

**12. Director's comments and reports.**

- **Jody Williams:** None
- **Gary Young:** None
- **Scott Brooks:** None
- **James Brown:** None

**13. Discuss agenda items for the next meeting.**

- FY25 Budget workshop
- Permit – Hawks Landing
- Set preliminary tax rate
- ?

**14. Set the time and place of the next meeting.**

Wednesday, August 14<sup>th</sup>, 1:30 – CUWCD Board Room – 640 Kennedy Court, Belton

**15. Adjourn.**

**Board meeting closed with President, Leland Gersbach, at 5:20 p.m.**

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**Leland Gersbach, President**

**ATTEST:**

---

**Gary Young, Secretary or  
Dirk Aaron, Assistant Secretary**

## Financial Reports - Item #4

# Clearwater Underground Water Conservation

## Balance Sheet

As of July 31, 2024

	Jul 31, 24
<b>ASSETS</b>	
<b>Current Assets</b>	
Checking/Savings	
10005 · Cash-Reg Operating	36,608.40
10500 · Cash-TexPool Prime	572,535.68
10505 · Cash - TexPool	563,091.98
<b>Total Checking/Savings</b>	1,172,236.06
Accounts Receivable	
11000 · Accounts Receivable	8,252.50
<b>Total Accounts Receivable</b>	8,252.50
Other Current Assets	
11005 · Accounts Receivable - Taxes	22,627.85
<b>Total Other Current Assets</b>	22,627.85
<b>Total Current Assets</b>	1,203,116.41
<b>Fixed Assets</b>	
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
<b>Total Fixed Assets</b>	440,875.96
<b>TOTAL ASSETS</b>	<b>1,643,992.37</b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
Current Liabilities	
Other Current Liabilities	
21000 · Deferred Tax Revenue	22,627.85
21050 · Compensated Absences Accrued	19,337.52
24000 · Payroll Liabilities	
24005 · Retirement Acct	2,082.12
<b>Total 24000 · Payroll Liabilities</b>	2,082.12
<b>Total Other Current Liabilities</b>	44,047.49
<b>Total Current Liabilities</b>	44,047.49
<b>Total Liabilities</b>	44,047.49
<b>Equity</b>	
31000 · Unappropriated Fund Balance	987,170.04
32000 · *Retained Earnings	-3,030.93
33000 · Investment in Fixed Assets	440,875.96
34000 · Fund Balance	-50,000.00
<b>Net Income</b>	224,929.81
<b>Total Equity</b>	1,599,944.88
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>1,643,992.37</b>





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

3:00 PM  
08/06/2024  
Accrual Basis

	July '24	Oct '23 thru Jul '24	FY24 Original Budget	FY24 Amended Budget	\$ Over Budget
Ordinary Income/Expense					
Income					
40005 · Application Fee Income	5,552.50	15,506.50	50,000.00	50,000.00	-34,493.50
40007 · Administrative/Recording Fees	0.00	300.00	500.00	500.00	-200.00
40010 · Bell CAD Current Year Tax	2,238.31	804,691.06	837,331.00	837,331.00	-32,639.94
40015 · Bell CAD Deliquent Tax	382.07	7,343.85	10,000.00	10,000.00	-2,656.15
40020 · Interest Income	5,465.76	53,127.27	60,000.00	60,000.00	-6,872.73
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	13,638.64	883,059.35	959,331.00	959,331.00	-76,271.65
Gross Profit	13,638.64	883,059.35	959,331.00	959,331.00	-76,271.65
Expense					
50000 · Administrative Expenses					
50100 · Audit	0.00	8,169.00	8,200.00	8,200.00	-31.00
50200 · Conferences & Prof Development	0.00	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	0.00	490.47	1,500.00	1,500.00	-1,009.53
50310 · Pct. 1	0.00	433.52	1,500.00	1,500.00	-1,066.48
50315 · Pct. 2	0.00	545.86	1,500.00	1,500.00	-954.14
50320 · Pct. 3	0.00	433.52	1,500.00	1,500.00	-1,066.48
50325 · Pct. 4	0.00	433.52	1,500.00	1,500.00	-1,066.48
Total 50300 · Director Expenses	0.00	2,336.89	7,500.00	7,500.00	-5,163.11
50400 · Director Fees					
50405 · At Large	300.00	1,650.00	2,550.00	2,550.00	-900.00
50410 · Pct. 1	0.00	0.00	2,550.00	2,550.00	-2,550.00
50415 · Pct. 2	300.00	1,650.00	2,550.00	2,550.00	-900.00
50420 · Pct. 3	300.00	1,500.00	2,550.00	2,550.00	-1,050.00
50425 · Pct. 4	0.00	0.00	2,550.00	2,550.00	-2,550.00
Total 50400 · Director Fees	900.00	4,800.00	12,750.00	12,750.00	-7,950.00
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	607.00	3,048.03	5,000.00	5,000.00	-1,951.97
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	607.00	25,048.03	29,500.00	29,500.00	-4,451.97

	July '24	Oct '23 thru Jul '24	FY24 Original Budget	FY24 Amended Budget	\$ Over Budget
50700 · Meals	136.27	469.80	1,000.00	1,000.00	-530.20
50800 · Mileage Reimbursements	0.00	2,061.71	5,000.00	5,000.00	-2,938.29
50900 · Travel & Hotel	1,170.95	3,084.48	5,175.00	5,175.00	-2,090.52
<b>Total 50000 · Administrative Expenses</b>	<b>2,814.22</b>	<b>52,175.91</b>	<b>127,800.00</b>	<b>92,996.56</b>	<b>-40,820.65</b>
<b>52000 · Salary Costs</b>					
52005 · Administrative Assistant	4,999.08	49,990.80	59,989.00	59,989.00	-9,998.20
52010 · Educational Coord/Support Tech	4,463.42	44,634.20	53,561.00	53,561.00	-8,926.80
52015 · Manager	8,926.92	89,269.20	107,123.00	107,123.00	-17,853.80
52016 · Assistant General Manager	0.00	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	41,956.70	50,348.00	50,348.00	-8,391.30
52040 · Health Insurance	2,944.62	33,690.82	45,204.00	45,204.00	-11,513.18
52045 · Payroll Taxes & Work Comp	1,827.22	20,892.01	27,552.00	27,552.00	-6,659.99
52050 · Retirement	932.89	10,126.90	12,399.00	12,399.00	-2,272.10
52055 · Payroll Expenses	57.48	498.99	565.00	565.00	-66.01
52060 · Freshbenies	44.00	440.00	792.00	792.00	-352.00
<b>Total 52000 · Salary Costs</b>	<b>28,391.30</b>	<b>315,499.62</b>	<b>437,033.00</b>	<b>434,033.00</b>	<b>-118,533.38</b>
<b>53000 · Operating Expenses</b>					
53010 · Accounting/Bank Service Expense	0.00	0.00	350.00	350.00	-350.00
53015 · Admin/Recording Fee Expenses	0.00	0.00	0.00	0.00	0.00
53020 · Advertisement	0.00	2,067.85	4,000.00	4,000.00	-1,932.15
53030 · Appraisal District	0.00	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
<b>Total 53105 · Trinity Studies</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
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)	33,350.00	33,350.00	36,675.00	36,675.00	-3,325.00
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
<b>Total 53110 · Edwards BFZ Studies</b>	<b>33,350.00</b>	<b>33,350.00</b>	<b>36,675.00</b>	<b>50,175.00</b>	<b>-16,825.00</b>
53115 · Drought Contingency Plan	0.00	0.00	0.00	0.00	0.00

	July '24	Oct '23 thru Jul '24	FY24 Original Budget	FY24 Amended Budget	\$ Over Budget
<b>53120 · Endangered Species</b>					
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
<b>Total 53120 · Endangered Species</b>	0.00	17,355.00	17,355.00	17,355.00	0.00
<b>53125 · Environmental Flows</b>	0.00	0.00	0.00	0.00	0.00
<b>53130 · General Consulting</b>					
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	997.50	5,620.45	8,000.00	5,847.50	-227.05
53130.5 · Geo Logging	0.00	0.00	5,000.00	0.00	0.00
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
<b>Total 53130 · General Consulting</b>	997.50	5,620.45	20,500.00	13,347.50	-7,227.05
<b>53135 · Monitor Well Construction</b>	0.00	8,534.00	20,000.00	20,000.00	-11,466.00
<b>53140 · Monitor Wells Expenses</b>	2,438.16	7,949.55	10,000.00	10,000.00	-2,050.45
<b>53141 · Weather Station Expense</b>	0.00	58.75	2,000.00	2,000.00	-1,941.25
<b>53145 · Spring Flow Gauge</b>	0.00	0.00	0.00	0.00	0.00
<b>53150 · Water Quality</b>	0.00	1,072.38	4,500.00	4,500.00	-3,427.62
<b>53155 · 3-D Visualization</b>	0.00	0.00	5,000.00	5,000.00	-5,000.00
<b>Total 53100 · Clearwater Studies</b>	36,785.66	73,940.13	116,030.00	122,377.50	-48,437.37
<b>53200 · Spring Flow Gage System</b>					
53205 · Op. & Maintenance	16,300.00	16,300.00	16,377.00	16,377.00	-77.00
53210 · Installation	0.00	0.00	0.00	0.00	0.00
<b>Total 53200 · Spring Flow Gage System</b>	16,300.00	16,300.00	16,377.00	16,377.00	-77.00
<b>53300 · GIS Managemet/Analytics</b>					
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	225.00	300.00	300.00	-75.00
53312 · Enhancements - Website	0.00	0.00	0.00	0.00	0.00
53315 · IT Network Sustainment	650.00	5,850.00	7,800.00	7,800.00	-1,950.00
53317 · Management Tool Sustainment	0.00	0.00	2,200.00	2,200.00	-2,200.00
<b>Total 53300 · GIS Managemet/Analytics</b>	675.00	6,075.00	31,300.00	31,300.00	-25,225.00
<b>53400 · Computer Licenses/Virus Prctcn</b>	198.00	1,586.00	1,908.00	1,908.00	-322.00
<b>53450 · Computer Repairs and Supplies</b>	0.00	490.00	2,000.00	2,000.00	-1,510.00
<b>53500 · Computer Software &amp; Hardware</b>	0.00	2,389.33	5,000.00	5,000.00	-2,610.67

	July '24	Oct '23 thru Jul '24	FY24 Original Budget	FY24 Amended Budget	\$ Over Budget
53550 · Copier/Scanner/Plotter	527.82	4,222.56	6,350.00	6,350.00	-2,127.44
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)	0.00	3,510.82	10,000.00	5,797.00	-2,286.18
53704 · Legislative Research/Analysis	313.50	4,311.50	5,000.00	5,000.00	-688.50
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	7,276.83	-7,276.83
Total 53700 · Legal	313.50	7,822.32	40,000.00	18,577.74	-10,755.42
53720 · Office Supplies	776.06	4,441.41	4,500.00	4,500.00	-58.59
53730 · Permit Reviews					
53731 · Geoscience	2,152.50	33,782.05	25,000.00	33,782.05	0.00
53732 · Legal Evaluation	4,203.00	48,865.29	25,000.00	48,865.29	0.00
Total 53730 · Permit Reviews	6,355.50	82,647.34	50,000.00	82,647.34	0.00
53740 · Postage	26.59	2,649.45	2,875.00	2,875.00	-225.55
53750 · Printing	455.22	1,078.82	2,500.00	2,500.00	-1,421.18
53760 · Reserve for Uncollected Taxes	0.00	0.00	20,000.00	20,000.00	-20,000.00
53780 · Subscriptions	33.01	1,397.63	1,200.00	1,465.00	-67.37
53785 · Mobile Classroom Expense	0.00	18.02	2,000.00	872.00	-853.98
53790 · Vehicle Expense	313.05	4,479.00	5,600.00	5,600.00	-1,121.00
Total 53000 · Operating Expenses	62,759.41	236,501.02	343,990.00	362,657.67	-126,156.65
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	586.65	29,195.43	23,000.00	31,000.00	-1,804.57
54300 · Janitorial Service	607.00	5,321.00	6,000.00	6,900.00	-1,579.00

	July '24	Oct '23 thru Jul '24	FY24 Original Budget	FY24 Amended Budget	\$ Over Budget
<b>54400 · Janitorial Supplies</b>	96.52	1,204.36	1,000.00	1,500.00	-295.64
<b>54500 · Lawn Maintenance/Service</b>	225.00	2,025.00	3,000.00	3,000.00	-975.00
<b>54600 · Security</b>	29.95	749.50	375.00	8,532.77	-7,783.27
<b>Total 54000 · Facility Costs</b>	<u>1,545.12</u>	<u>45,751.83</u>	<u>41,898.00</u>	<u>59,455.77</u>	<u>-13,703.94</u>
<b>55000 · Utilities</b>					
<b>55200 · Electricity</b>	300.68	2,482.85	2,500.00	3,100.00	-617.15
<b>55300 · Internet</b>	145.59	1,299.14	1,350.00	1,600.00	-300.86
<b>55400 · Phone</b>	237.01	2,713.92	2,460.00	3,188.00	-474.08
<b>55500 · Water/Garbage</b>	141.20	1,752.30	2,300.00	2,300.00	-547.70
<b>Total 55000 · Utilities</b>	<u>824.48</u>	<u>8,248.21</u>	<u>8,610.00</u>	<u>10,188.00</u>	<u>-1,939.79</u>
<b>Total Expense</b>	<u>96,334.53</u>	<u>658,176.59</u>	<u>959,331.00</u>	<u>959,331.00</u>	<u>-301,154.41</u>
<b>Net Ordinary Income</b>	-82,695.89	224,882.76	0.00	0.00	224,882.76
<b>Other Income/Expense</b>					
<b>Other Income</b>					
<b>61000 · Reserve Funds-Special Projects</b>	0.00	50,000.00	0.00	50,000.00	0.00
<b>61100 · Reserve for Storage Building</b>	21,100.00	21,100.00	0.00	21,100.00	0.00
<b>61110 · Reserve funds ASR Project WCID1</b>	0.00	0.00	0.00	0.00	0.00
<b>Total Other Income</b>	<u>21,100.00</u>	<u>71,100.00</u>	<u>0.00</u>	<u>71,100.00</u>	<u>0.00</u>
<b>Other Expense</b>					
<b>65200 · Storage Building Repairs</b>	21,052.95	21,052.95	0.00	21,100.00	-47.05
<b>65102 · Bell County Boardroom</b>	0.00	50,000.00	0.00	50,000.00	0.00
<b>Total Other Expense</b>	<u>21,052.95</u>	<u>71,052.95</u>	<u>0.00</u>	<u>71,100.00</u>	<u>-47.05</u>
<b>Net Other Income</b>	<u>47.05</u>	<u>47.05</u>	<u>0.00</u>	<u>0.00</u>	<u>47.05</u>
<b>Net Income</b>	<u>-82,648.84</u>	<u>224,929.81</u>	<u>0.00</u>	<u>0.00</u>	<u>224,929.81</u>



# Clearwater Underground Water Conservation

## Profit & Loss Detail

### July 2024

Type	Date	Num	Name	Memo	Amount	Balance
<b>Ordinary Income/Expense</b>						
<b>Income</b>						
<b>40005 · Application Fee Income</b>						
Invoice	07/30/2024	230	Jarrell Schwertner WSC	Permit Applic...	5,552.50	5,552.50
Total 40005 · Application Fee Income					5,552.50	5,552.50
<b>40010 · Bell CAD Current Year Tax</b>						
Deposit	07/05/2024			Deposit	3,593.09	3,593.09
Deposit	07/05/2024			Deposit	-1,354.78	2,238.31
Total 40010 · Bell CAD Current Year Tax					2,238.31	2,238.31
<b>40015 · Bell CAD Deliquent Tax</b>						
Deposit	07/05/2024			Deposit	727.35	727.35
Deposit	07/05/2024			Deposit	0.25	727.60
Deposit	07/05/2024			Deposit	-345.53	382.07
Total 40015 · Bell CAD Deliquent Tax					382.07	382.07
<b>40020 · Interest Income</b>						
Deposit	07/31/2024			Deposit	2,790.25	2,790.25
Deposit	07/31/2024			Deposit	2,675.51	5,465.76
Total 40020 · Interest Income					5,465.76	5,465.76
Total Income					13,638.64	13,638.64
Gross Profit					13,638.64	13,638.64
<b>Expense</b>						
<b>50000 · Administrative Expenses</b>						
<b>50400 · Director Fees</b>						
<b>50405 · At Large</b>						
Bill	07/01/2024	June2024	James Brown	Board Meetin...	150.00	150.00
Bill	07/31/2024	July2024	James Brown	Board Mtg - J...	150.00	300.00
Total 50405 · At Large					300.00	300.00
<b>50415 · Pct. 2</b>						
Bill	07/01/2024	June2024	Gary Young	Board Mtg - J...	150.00	150.00
Bill	07/31/2024	July2024	Gary Young	Board Mtg - J...	150.00	300.00
Total 50415 · Pct. 2					300.00	300.00
<b>50420 · Pct. 3</b>						
Bill	07/01/2024	June2024	Jody Williams	Board Meetin...	150.00	150.00
Bill	07/31/2024	July2024	Jody Williams	Board Mtg - J...	150.00	300.00
Total 50420 · Pct. 3					300.00	300.00
Total 50400 · Director Fees					900.00	900.00
<b>50600 · GMA 8 Expenses</b>						
<b>50605 · Technical Committee</b>						
Bill	07/09/2024	Inv 13776	Advanced Groundwater...	Inv 13776	607.00	607.00
Total 50605 · Technical Committee					607.00	607.00
Total 50600 · GMA 8 Expenses					607.00	607.00
<b>50700 · Meals</b>						
Bill	07/12/2024		Card Service Center	working lunc...	136.27	136.27
Total 50700 · Meals					136.27	136.27



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# Clearwater Underground Water Conservation

## Profit & Loss Detail

### July 2024

Type	Date	Num	Name	Memo	Amount	Balance
<b>50900 · Travel &amp; Hotel</b>						
Bill	07/12/2024		Card Service Center	TAGD	354.20	354.20
Bill	07/12/2024		Card Service Center	TWCA	816.75	1,170.95
Total 50900 · Travel & Hotel					1,170.95	1,170.95
Total 50000 · Administrative Expenses					2,814.22	2,814.22
<b>52000 · Salary Costs</b>						
<b>52005 · Administrative Assistant</b>						
Paycheck	07/31/2024	DD1450	Shelly Chapman	Direct Deposit	4,564.38	4,564.38
Paycheck	07/31/2024	DD1450	Shelly Chapman	Direct Deposit	434.70	4,999.08
Total 52005 · Administrative Assistant					4,999.08	4,999.08
<b>52010 · Educational Coord/Support Tech</b>						
Paycheck	07/31/2024	DD1451	Tristin S Smith	Direct Deposit	3,493.11	3,493.11
Paycheck	07/31/2024	DD1451	Tristin S Smith	Direct Deposit	194.06	3,687.17
Paycheck	07/31/2024	DD1451	Tristin S Smith	Direct Deposit	776.25	4,463.42
Total 52010 · Educational Coord/Support Tech					4,463.42	4,463.42
<b>52015 · Manager</b>						
Paycheck	07/31/2024	DD1449	Richard E Aaron	Direct Deposit	5,821.91	5,821.91
Paycheck	07/31/2024	DD1449	Richard E Aaron	Direct Deposit	1,164.38	6,986.29
Paycheck	07/31/2024	DD1449	Richard E Aaron	Direct Deposit	1,940.63	8,926.92
Total 52015 · Manager					8,926.92	8,926.92
<b>52025 · Office Assistant/Field Tech</b>						
Paycheck	07/31/2024	DD1448	Corey C Dawson	Direct Deposit	3,101.15	3,101.15
Paycheck	07/31/2024	DD1448	Corey C Dawson	Direct Deposit	182.42	3,283.57
Paycheck	07/31/2024	DD1448	Corey C Dawson	Direct Deposit	912.10	4,195.67
Total 52025 · Office Assistant/Field Tech					4,195.67	4,195.67
<b>52040 · Health Insurance</b>						
Check	07/30/2024	SWHP-Aug24	Scott & White Health Pl...	ACH Apporved	1,644.62	1,644.62
Paycheck	07/31/2024	DD1448	Corey C Dawson	Direct Deposit	650.00	2,294.62
Paycheck	07/31/2024	DD1449	Richard E Aaron	Direct Deposit	650.00	2,944.62
Paycheck	07/31/2024	DD1450	Shelly Chapman	Direct Deposit	0.00	2,944.62
Paycheck	07/31/2024	DD1450	Shelly Chapman	Direct Deposit	822.31	3,766.93
Paycheck	07/31/2024	DD1450	Shelly Chapman	Direct Deposit	-822.31	2,944.62
Paycheck	07/31/2024	DD1451	Tristin S Smith	Direct Deposit	0.00	2,944.62
Paycheck	07/31/2024	DD1451	Tristin S Smith	Direct Deposit	822.31	3,766.93
Paycheck	07/31/2024	DD1451	Tristin S Smith	Direct Deposit	-822.31	2,944.62
Total 52040 · Health Insurance					2,944.62	2,944.62
<b>52045 · Payroll Taxes &amp; Work Comp</b>						
Paycheck	07/31/2024	DD1448	Corey C Dawson	Direct Deposit	300.43	300.43
Paycheck	07/31/2024	DD1448	Corey C Dawson	Direct Deposit	70.27	370.70
Paycheck	07/31/2024	DD1448	Corey C Dawson	Direct Deposit	0.00	370.70
Paycheck	07/31/2024	DD1449	Richard E Aaron	Direct Deposit	593.77	964.47
Paycheck	07/31/2024	DD1449	Richard E Aaron	Direct Deposit	138.87	1,103.34
Paycheck	07/31/2024	DD1449	Richard E Aaron	Direct Deposit	0.00	1,103.34
Paycheck	07/31/2024	DD1450	Shelly Chapman	Direct Deposit	309.94	1,413.28
Paycheck	07/31/2024	DD1450	Shelly Chapman	Direct Deposit	72.49	1,485.77
Paycheck	07/31/2024	DD1450	Shelly Chapman	Direct Deposit	0.00	1,485.77
Paycheck	07/31/2024	DD1451	Tristin S Smith	Direct Deposit	276.73	1,762.50
Paycheck	07/31/2024	DD1451	Tristin S Smith	Direct Deposit	64.72	1,827.22
Paycheck	07/31/2024	DD1451	Tristin S Smith	Direct Deposit	0.00	1,827.22
Total 52045 · Payroll Taxes & Work Comp					1,827.22	1,827.22

# Clearwater Underground Water Conservation

## Profit & Loss Detail

### July 2024

Type	Date	Num	Name	Memo	Amount	Balance
<b>52050 · Retirement</b>						
Paycheck	07/31/2024	DD1448	Corey C Dawson	Direct Deposit	218.06	218.06
Paycheck	07/31/2024	DD1449	Richard E Aaron	Direct Deposit	430.96	649.02
Paycheck	07/31/2024	DD1450	Shelly Chapman	Direct Deposit	149.97	798.99
Paycheck	07/31/2024	DD1451	Tristin S Smith	Direct Deposit	133.90	932.89
Total 52050 · Retirement					932.89	932.89
<b>52055 · Payroll Expenses</b>						
Bill	07/12/2024		Card Service Center		32.48	32.48
Check	07/25/2024	HSAfeeJul24	Wex	HSA Admin f...	25.00	57.48
Total 52055 · Payroll Expenses					57.48	57.48
<b>52060 · Freshbenies</b>						
Check	07/22/2024	July24-TS	New Benefits Ltd - Fres...	Freshbenies ...	22.00	22.00
Check	07/22/2024	July24-SC	New Benefits Ltd - Fres...	Freshbenies ...	22.00	44.00
Paycheck	07/31/2024	DD1450	Shelly Chapman	Direct Deposit	22.00	66.00
Paycheck	07/31/2024	DD1450	Shelly Chapman	Direct Deposit	-22.00	44.00
Paycheck	07/31/2024	DD1451	Tristin S Smith	Direct Deposit	22.00	66.00
Paycheck	07/31/2024	DD1451	Tristin S Smith	Direct Deposit	-22.00	44.00
Total 52060 · Freshbenies					44.00	44.00
Total 52000 · Salary Costs					28,391.30	28,391.30
<b>53000 · Operating Expenses</b>						
<b>53100 · Clearwater Studies</b>						
<b>53110 · Edwards BFZ Studies</b>						
<b>53110.4 · Spring Shed (Baylor)</b>						
Bill	07/12/2024		Baylor University	Dr. Joe Yelde...	33,350.00	33,350.00
Total 53110.4 · Spring Shed (Baylor)					33,350.00	33,350.00
Total 53110 · Edwards BFZ Studies					33,350.00	33,350.00
<b>53130 · General Consulting</b>						
<b>53130.4 · Investigations</b>						
Bill	07/12/2024	1071	KT Groundwater, LLC	GAC	52.50	52.50
Bill	07/12/2024	1071	KT Groundwater, LLC	Inv 1071	367.50	420.00
Bill	07/12/2024	1071	Mustang Creek	WWTP - Mus...	577.50	997.50
Total 53130.4 · Investigations					997.50	997.50
Total 53130 · General Consulting					997.50	997.50
<b>53140 · Monitor Wells Expenses</b>						
Bill	07/12/2024	Inv 2898	WellIntel, Inc	Inv 2898	2,400.00	2,400.00
Bill	07/12/2024		Card Service Center		38.16	2,438.16
Total 53140 · Monitor Wells Expenses					2,438.16	2,438.16
Total 53100 · Clearwater Studies					36,785.66	36,785.66
<b>53200 · Spring Flow Gage System</b>						
<b>53205 · Op. &amp; Maintenance</b>						
Bill	07/12/2024	Bill #911745...	USGS	Customer #6...	16,300.00	16,300.00
Total 53205 · Op. & Maintenance					16,300.00	16,300.00
Total 53200 · Spring Flow Gage System					16,300.00	16,300.00
<b>53300 · GIS Managemet/Analytics</b>						
<b>53311 · Hosting - Website</b>						
Bill	07/01/2024	Inv 22098	Engineer Austin, LLC	Inv 22098	25.00	25.00
Total 53311 · Hosting - Website					25.00	25.00

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# Clearwater Underground Water Conservation

## Profit & Loss Detail

### July 2024

Type	Date	Num	Name	Memo	Amount	Balance
53315 · IT Network Sustainment						
Bill	07/01/2024	Inv 22098	Engineer Austin, LLC	Inv 22098	650.00	650.00
Total 53315 · IT Network Sustainment					650.00	650.00
Total 53300 · GIS Managemet/Analytics					675.00	675.00
53400 · Computer Licenses/Virus Prtctn						
Bill	07/01/2024	Inv 22098	Engineer Austin, LLC	Inv 22098	198.00	198.00
Total 53400 · Computer Licenses/Virus Prtctn					198.00	198.00
53550 · Copier/Scanner/Plotter						
Bill	07/01/2024	inv 021421926	Xerox	Inv 021421926	527.82	527.82
Total 53550 · Copier/Scanner/Plotter					527.82	527.82
53700 · Legal						
53704 · Legislative Research/Analysis						
Bill	07/12/2024	Inv 97551497	Lloyd Gosselink Attorne...	Inv 97551497	313.50	313.50
Total 53704 · Legislative Research/Analysis					313.50	313.50
Total 53700 · Legal					313.50	313.50
53720 · Office Supplies						
Bill	07/01/2024	Inv IN-1548...	Perry Office Plus	Inv IN-1548638	323.94	323.94
Bill	07/12/2024		Card Service Center		213.12	537.06
Bill	07/12/2024		Card Service Center	Filing fees - a...	239.00	776.06
Total 53720 · Office Supplies					776.06	776.06
53730 · Permit Reviews						
53731 · Geoscience						
Bill	07/12/2024	Inv 1072	City of Temple	City of Temple	52.50	52.50
Bill	07/12/2024	Inv 1072	Victory Rock Texas, LLC	Victory Rock	840.00	892.50
Bill	07/12/2024	Inv 1072	Big Elm Solar	Big Elm Solar	997.50	1,890.00
Bill	07/12/2024	Inv 1072	Hawks Landing	Hawks Landing	262.50	2,152.50
Total 53731 · Geoscience					2,152.50	2,152.50
53732 · Legal Evaluation						
Bill	07/12/2024	Inv 97551497	Victory Rock Texas, LLC	Inv 97551497...	2,523.00	2,523.00
Bill	07/12/2024	Inv 97551497	Mustang Creek	Inv 97551497...	800.00	3,323.00
Bill	07/12/2024	Inv 97551497	Big Elm Solar	Inv 97551497...	880.00	4,203.00
Total 53732 · Legal Evaluation					4,203.00	4,203.00
Total 53730 · Permit Reviews					6,355.50	6,355.50
53740 · Postage						
Bill	07/12/2024		Card Service Center		26.59	26.59
Total 53740 · Postage					26.59	26.59
53750 · Printing						
Check	07/10/2024	Checks2024	Harland Clarke	Custom Chec...	455.22	455.22
Total 53750 · Printing					455.22	455.22
53780 · Subscriptions						
Bill	07/12/2024		Card Service Center		33.01	33.01
Total 53780 · Subscriptions					33.01	33.01
53790 · Vehicle Expense						
Check	07/17/2024	Cefco-Jun25	CEFCO	ACH Approved	313.05	313.05
Total 53790 · Vehicle Expense					313.05	313.05
Total 53000 · Operating Expenses					62,759.41	62,759.41

2:56 PM

08/06/24

Accrual Basis

# Clearwater Underground Water Conservation

## Profit & Loss Detail

### July 2024

Type	Date	Num	Name	Memo	Amount	Balance
<b>54000 · Facility Costs</b>						
<b>54200 · Building Repairs/Maintenance</b>						
Bill	07/01/2024	Inv 38485339	Bell Air Conditioning, Inc	Inv 38485339	126.65	126.65
Bill	07/01/2024	Inv 4283	Donald Bulls Locksmith	Inv 4283 - ad...	360.00	486.65
Bill	07/01/2024	Inv 143747	Hartman ABC Pest Con...	Inv 143747	100.00	586.65
Total 54200 · Building Repairs/Maintenance					586.65	586.65
<b>54300 · Janitorial Service</b>						
Bill	07/01/2024	July 2024	Veronica Torres	July 2024	550.00	550.00
Bill	07/12/2024	Inv 3238-11...	Fish Window Cleaning	inv 3238-11572	57.00	607.00
Total 54300 · Janitorial Service					607.00	607.00
<b>54400 · Janitorial Supplies</b>						
Bill	07/12/2024		Card Service Center		96.52	96.52
Total 54400 · Janitorial Supplies					96.52	96.52
<b>54500 · Lawn Maintenance/Service</b>						
Bill	07/01/2024	Inv 24505	Greeson Lawn Services...	Inv 24505	225.00	225.00
Total 54500 · Lawn Maintenance/Service					225.00	225.00
<b>54600 · Security</b>						
Bill	07/01/2024	Inv 119863	Progressive Protection	Inv 119863	29.95	29.95
Total 54600 · Security					29.95	29.95
Total 54000 · Facility Costs					1,545.12	1,545.12
<b>55000 · Utilities</b>						
<b>55200 · Electricity</b>						
Check	07/02/2024	FreePtJun24	Freepoint Energy Soluti...	ACH Approved	300.68	300.68
Total 55200 · Electricity					300.68	300.68
<b>55300 · Internet</b>						
Check	07/02/2024	Spect-Jul24	Spectrum (Charter Com...	ACH Approved	145.59	145.59
Total 55300 · Internet					145.59	145.59
<b>55400 · Phone</b>						
Bill	07/12/2024	Inv 140318	Renaissance Systems, ...	Inv 140318	237.01	237.01
Total 55400 · Phone					237.01	237.01
<b>55500 · Water/Garbage</b>						
Bill	07/01/2024		City of Belton		141.20	141.20
Total 55500 · Water/Garbage					141.20	141.20
Total 55000 · Utilities					824.48	824.48
Total Expense					96,334.53	96,334.53
Net Ordinary Income					-82,695.89	-82,695.89
<b>Other Income/Expense</b>						
<b>Other Income</b>						
<b>61100 · Reserve for Storage Building</b>						
General Jour...	07/01/2024	2024		Reclassing st...	21,100.00	21,100.00
Total 61100 · Reserve for Storage Building					21,100.00	21,100.00
Total Other Income					21,100.00	21,100.00

Clearwater Underground Water Conservation  
Profit & Loss Detail  
July 2024

Type	Date	Num	Name	Memo	Amount	Balance
Other Expense						
Bill	07/12/2024	65200 · Storage Building Repairs Storage Bld...	Target Solutions	Storage Bldg ...	21,052.95	21,052.95
Total 65200 · Storage Building Repairs					21,052.95	21,052.95
Total Other Expense					21,052.95	21,052.95
Net Other Income					47.05	47.05
Net Income					-82,648.84	-82,648.84



Clearwater Underground Water Conservation  
A/P Aging Detail  
As of August 5, 2024

Type	Date	Num	Name	Due Date	Aging	Open Balance
Current						
Total Current						
1 - 30						
Total 1 - 30						
31 - 60						
Total 31 - 60						
61 - 90						
Total 61 - 90						
> 90						
Total > 90						
TOTAL						

Investment Fund - Item #5



TexPool Participant Services  
1001 Texas Avenue, Suite 1150  
Houston, TX 77022



## Summary Statement

CLEARWATER UNDERGROUND WCD  
ATTN DIRK AARON  
PO BOX 1989  
BELTON TX 76513-5989

Statement Period 07/01/2024 - 07/31/2024  
Customer Service 1-866-TEX-POOL  
Location ID 000079358

### GENERAL FUND - 07935800001

Pool Name	Beginning Balance	Total Deposit	Total Withdrawal	Total Interest	Current Balance	Average Balance
TexPool	\$621,916.47	\$0.00	-\$61,500.00	\$2,675.51	\$563,091.98	\$590,567.29
TexPool Prime	\$631,245.43	\$0.00	-\$61,500.00	\$2,790.25	\$572,535.68	\$599,899.95
Total Dollar Value	\$1,253,161.90	\$0.00	-\$123,000.00	\$5,465.76	\$1,135,627.66	

### ACCOUNT TOTALS

Pool Name	Beginning Balance	Total Deposit	Total Withdrawal	Total Interest	Current Balance
TexPool	\$621,916.47 ✓	\$0.00	-\$61,500.00 ✓	\$2,675.51	\$563,091.98
TexPool Prime	\$631,245.43 ✓	\$0.00	-\$61,500.00 ✓	\$2,790.25	\$572,535.68
Total Dollar Value	\$1,253,161.90	\$0.00	-\$123,000.00	\$5,465.76	\$1,135,627.66

✓  
8/5/2024  
SEC

11:21 AM

08/05/24

**Clearwater Underground Water Conservation**  
**Reconciliation Summary**  
**10500 · Cash-TexPool Prime, Period Ending 07/31/2024**

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	<u>Jul 31, 24</u>
Beginning Balance	631,245.43
Cleared Transactions	
Checks and Payments - 2 items	-61,500.00
Deposits and Credits - 1 item	<u>2,790.25</u>
Total Cleared Transactions	<u>-58,709.75</u>
Cleared Balance	<u><u>572,535.68</u></u>
Register Balance as of 07/31/2024	572,535.68
Ending Balance	572,535.68

11:22 AM

08/05/24

**Clearwater Underground Water Conservation**  
**Reconciliation Summary**  
**10505 · Cash - TexPool, Period Ending 07/31/2024**

---

	<u>Jul 31, 24</u>
Beginning Balance	621,916.47
Cleared Transactions	
Checks and Payments - 2 items	-61,500.00
Deposits and Credits - 1 item	2,675.51
	<u>-58,824.49</u>
Total Cleared Transactions	
Cleared Balance	<u><u>563,091.98</u></u>
Register Balance as of 07/31/2024	563,091.98
Ending Balance	563,091.98

General Election - Item #8

## **ORDER CALLING REGULAR ELECTION OF DIRECTORS ON NOVEMBER 5, 2024**

### **CLEARWATER UNDERGROUND WATER CONSERVATION DISTRICT**

The Board of Directors of the Clearwater Underground Conservation District met in open meeting, open to the public after due notice, in Belton, Bell County, Texas, on August 14, 2024.

WHEREUPON, among other business conducted by the Board of Directors, the Order set out below was introduced and a member of the Board of Directors moved for its adoption, which motion was seconded, and, after full discussion and the question being put to the Board of Directors, said motion was carried by the following vote:

“Aye” \_\_\_\_ ; “No” \_\_\_\_

The Order thus adopted is as follows:

WHEREAS, House Bill 3172, Acts of the 71st Legislature, requires that the Directors of Clearwater Underground Water Conservation District (“District”) be elected; and

WHEREAS, Senate Bill 1755, Acts of the 81st Legislature, requires the District to hold its directors election on the uniform election date in November of even-numbered years; and

WHEREAS, in the interest of increasing the efficiency and effectiveness of local governments, local governments may contract or agree with each other to perform governmental functions and services in accordance with Chapter 791 of the Texas Government Code; and

WHEREAS, Section 31.092 of the Texas Election Code authorizes the county elections officer to contract with the governing body of a political subdivision situated wholly or partly in the county served by the officer to perform election services in any one or more elections ordered by the political subdivision; and

WHEREAS, the District Board of Directors (“Board”) intends to enter into an Election Services Agreement with Bell County Elections Department for the provision of election services; and

WHEREAS, the Board wishes to proceed with the ordering of its regular directors election to be held on November 5, 2024; and

WHEREAS, in the event the regular director’s election is uncontested, the Board will follow the procedures for election of unopposed candidate established by Section 2.051-2.053 of the Texas Election Code.

Now Therefore,

BE IT ORDERED BY THE BOARD OF DIRECTORS OF CLEARWATER UNDERGROUND WATER CONSERVATION DISTRICT THAT:

Section 1: The matters and facts set out in the preamble of this Order are hereby found and declared to be true and complete.

Section 2: A regularly scheduled directors election is hereby ordered to be held on November 5, 2024 for the purpose of electing directors for Clearwater Underground Water Conservation District, each of whom shall serve for four (4) year terms, for the following two positions:

- (A) Director Place 1 (serving Bell County Commissioners Court Precinct 1); and
- (B) Director Place 3 (serving Bell County Commissioners Court Precinct 3); and
- (C) Director At-Large (serving all of the geographical region of Bell County);

All, but only, resident, qualified electors in Bell County Commissioners Court Precinct 1 shall be eligible to vote for Director Place 1. All, but only, resident, qualified electors in Bell County Commissioners Court Precinct 3 shall be eligible to vote for Director Place 3.

The Board hereby finds that holding the election on such date for the aforementioned director positions is in the public interest.

Section 3: Voting in said election on election day and during early voting by personal appearance shall be by the use of a central counting station and for the tabulating personnel and equipment needed at the counting station and assist in the preparation of programs and the test materials for the tabulation of the ballots to be used with electronic voting equipment. Equipment used is ES&S Model DS850 Central Scanner and Tabulator version 2.10.2.0. Oral bilingual assistance shall be available during the election and may be obtained by contacting the Presiding Judge.

The voting equipment used in the election shall include the names of all candidates for the office of director for each position who filed applications to have their names printed on the ballot by 5:00 p.m. seventy-four (74) days prior to the election and blank spaces for write-in votes. Any person interested in applying to be a candidate for the office of director may obtain an application to have his/her name printed on the ballot at the offices of the District, 700 Kennedy Court, Belton, TX 76513, between the hours of 8:00 a.m. to 5:00 p.m. The deadline for candidates to file applications to have their name on the ballot is 5:00 p.m. on August 19, 2024, and the deadline for write-in candidates to file a declaration of write-in candidacy is 5:00 p.m. on August 23, 2024.

Section 4: The District intends to contract with Bell County to conduct the election. Pursuant to the proposed Election Services Contract, Bell County will designate the Presiding

Judge. The Presiding Judge may appoint, as he or she deems necessary, clerks to assist in the conduct of the election, not to exceed the maximum number of five (5).

The Bell County Election Officer shall serve as the Early Voting Clerk to conduct early voting. Early voting in the election by personal appearance shall begin on October 24, 2022 and shall continue through November 4, 2022, at the times and dates as follows:

- October 21, 2024 to October 25, 2024 (Monday - Friday) 8:00 am - 5:00 pm
- October 26, 2024 (Saturday) 7:00 am - 7:00 pm
- October 27, 2024 (Sunday) 12:00 pm - 6:00 pm
- October 28, 2024 to November 1, 2024 (Monday - Friday) 7:00 am - 7:00 pm

January 1, 2024 – Is the first day to apply for an Annual Ballot by Mail for early voting of the November 5<sup>th</sup> General Election.

Registered voters that fall into one of the four following categories are eligible to vote by mail:

- Individuals 65 years or older
- Sick or Disabled
- Will be out of the county on Election Day AND the entire period of early voting
- Expected to give birth within three weeks before or after Election Day
- Confined in jail, but otherwise eligible to vote

October 7, 2024 - The last day to register to vote in the November 8th General Election.

October 25, 2024 - The last day to apply for a Ballot by Mail request.

(must be received, not postmarked)

November 5, 2024 - Deadline for receiving Ballots by Mail.

(at 7:00 p.m. if carrier envelope is not postmarked)

The early voting polling places as designated by Bell County and at which early voting shall be conducted are as follows (*early voting will be conducted in person each weekday*):

- Belton - Bell County Courthouse Annex, 550 East 2nd Ave
- Killeen - Bell County Annex, 304 Priest Drive
- Killeen – Jackson Professional Learning Center, 902 Rev R A Abercrombie Dr.
- Killeen – Senior Center @ Lions Club Park, 1700 E. Stan Schleuter Loop
- Temple – Temple ISD Administration Bldg, 401 Santa Fe Way
- Salado – Salado Church of Christ, 217 North Stagecoach
- Harker Heights - Parks & Recreation Center, 307 Millers Crossing
- Morgan's Point Resort – Morgan's Point Event Center, 60 Morgan's Point Blvd

Applications for ballot by mail shall be mailed to: Bell County Elections Department, P.O. Box 1629, Belton, Texas, 76513. The last day to submit a request for ballot by mail is October 25, 2024. The deadline for receiving Ballots by mail is November 5, 2024.

Bell County Elections Department will designate the presiding judge of the Early Voting Ballot Board and will designate the Election Day polling places.

Section 5: The election shall be held and conducted and returns made to the Board in accordance with the Texas Election Code, as amended.

Section 6: The Assistant Secretary of the Board is hereby directed to determine if the candidates are unopposed for election based on the following conditions:

- (1) Only one candidate's name is to be placed on the ballot for each director position available; and
- (2) No candidate's name is to be placed on a list of write-in candidates for the office of director.

If such circumstances exist, the Assistant Secretary of the Board shall certify in writing which, if any, candidates are unopposed for election to the office of director. The certification shall be delivered to the Board as soon as possible after the filing deadlines for placement on the ballot and list of write-in candidates. On receipt of the certification, the Board may declare each unopposed candidate elected to office, the election for that position will not be held, the Board will adopt an order declaring the candidate(s) elected, and will provide a copy of the order to Bell County Elections Department for posting at the polling place on election day.

Section 7: Pursuant to Section 31.123, Texas Election Code, the Board hereby appoints Dirk Aaron as the District's agent for this election.

Section 8: To the extent the results of the election are not declared in accordance with Section 6 of this Order, the Assistant Secretary of the Board is hereby directed to provide notice of this election, in English and Spanish, by any one or more of the following methods in accordance with Section 4.003, Texas Election Code and has the authority to allow Bell County Elections Contracting officer be responsible for furnishing said services:

- (1) By publishing the notice at least once, not earlier than the 30th day or later than the 10th day before election day in a newspaper of general circulation in the territory if none is published in the jurisdiction of the authority responsible for giving the notice; or
- (2) By posting, not later than the 21st day before election day, a copy of the notice at a public place in each election precinct that is in the jurisdiction of the authority responsible for giving the notice; or
- (3) By mailing, not later than the 10th day before election day, a copy of the notice to each registered voter of the territory that is covered by the election and is in the jurisdiction of the authority responsible for giving the notice.



In addition to the above methods of providing notice, the Secretary of the Board shall have notice of this election, in English and Spanish, posted not later than the 21st day before the election on the bulletin board used for posting notices of the meetings of the Board. Such notice shall remain posted continuously through election day.

Section 9: The President and Secretary of the Board and District staff are authorized and directed to take any action necessary to carry out the provisions of this Order.

Section 10: It is hereby found and determined that notice of the meeting at which this Order is adopted was given as required by the Texas Open Meetings Act, and that such meeting has been open to the public at all times when this Order was discussed and acted on.

Section 11: This Order shall take effect immediately upon adoption.

PASSED AND APPROVED THE 14<sup>th</sup> day of August, 2024.

---

Leland Gersbach, President

ATTEST:

---

Jody Williams, Vice President or  
C. Gary Young, Secretary

Election Contract-Item #9



# Bell County

## The Office of Elections Administration

Dr. Desi Roberts, Elections Administrator

550 E. 2<sup>nd</sup> Ave  
P.O. Box 1629  
Belton, Texas 76513  
254.933.5774

Fax 254.933.6754  
Elections@BellCounty.Texas.gov  
Voter.Registration@BellCounty.Texas.gov

### ELECTION AGREEMENT AND CONTRACT FOR ELECTION SERVICES

THIS Agreement and Contract for Election Services (Contract) for the **General Election** is made by and between the **Bell County Elections Administrator** (Elections Administrator) and political subdivisions (Participating Authority or Participating Authorities, namely Clearwater Underground Water Conservation District located entirely inside the boundaries of Bell County.

This contract is made pursuant to Texas Election Code Sections 31.092 and Chapter 82 for election services to be held on the uniform election date of **November 5, 2024**, and administered by the Bell County Election Department. This contract supersedes any prior contracts and agreements to conduct Joint elections between a Participating Authority and the Bell County Elections Department.

**Participating Authorities seeking to utilize Bell County Elections Services shall return this signed contract on or before August 10, 2024, to receive the Political Subdivision November Election 2024 application packet.**

When packets are sent, the deadline to return the application packet will be provided. It is imperative to note that the lack of a signed contract constitutes a mutual determination of non participation.

Return all documents to [jeannette.compean@bellcounty.texas.gov](mailto:jeannette.compean@bellcounty.texas.gov) and [desi.roberts@bellcounty.texas.gov](mailto:desi.roberts@bellcounty.texas.gov). Throughout this period, open accessibility and communication shall be maintained.

#### RECITALS

**WHEREAS**, each Participating Authority that plans to hold an election on November 5, 2024;

**WHEREAS**, Bell County owns its electronic voting systems, the Election System and Software (ES&S) voting system, which includes the DS200 precinct scanner, the DS850 central scanner, and the ExpressVote ballot marking device and has been duly approved by the Secretary of State pursuant to Texas Election Code Chapter 122 as amended, and is compliant with the accessibility requirements for persons with disabilities set forth by Texas Election Code Section 61.012. The Participating Authorities desire to share Bell County's electronic voting system, to compensate Bell County for such use, and to share in certain other expenses connected with General Elections in accordance with the applicable provisions of Chapters 31 and 82 of the Texas Election Code, as amended, and

**NOW, THEREFORE**, in consideration of the mutual covenants, agreements, and benefits to the parties, IT IS AGREED as follows:

#### I. ADMINISTRATION

The Participating Authorities agree to hold an Election with **Bell County** and each other in accordance with Chapter 82 of the Texas Election Code and this Contract. The Elections Administrator shall coordinate, supervise, and handle all aspects of administering the Election as this contract provides. Each Participating Authority agrees to pay the Elections Administrator for equipment, programming, election workers, supplies, services, and administrative costs as provided in this contract.

The Elections Administrator shall serve as the Election Officer for the General Election in coordination with the Participating Authority. The Elections Administrator shall provide updates on services and critical deadlines via email/telephone. The Elections Administrator shall manage the administration of the elections and provide timely information or inquiries from the elections department's Situation Room.

The Elections Administrator will embed the Bell County Public Information Officer to coordinate with the media houses and serve as the liaison for public requests for information. It is agreed that the Elections Administrator may enter into other contracts for election services on terms and conditions *jointly* similar to those outlined in this contract. Section XII of this Contract states that all participant authorities shall equally share election service costs.



## Bell County

### The Office of Elections Administration

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Elections@BellCounty.Texas.gov  
Voter.Registration@BellCounty.Texas.gov

## II. LEGAL DOCUMENTS

Each Participating Authority shall forward all required election orders, resolutions, notices, and any other pertinent documents required by the Texas Election Code and/or the Participating Authority's governing body, charter, or ordinances. The Elections Administrator shall prepare and publish all voting equipment testing notices that the Texas Election Code requires.

Election orders should include language that would not necessitate amending the order if any of the Early Voting and/or Election Day polling places change. Preparation of the necessary materials for notices and the official ballot language shall be the responsibility of each Participating Authority, including providing the text in English and Spanish. Each Participating Authority shall validate their own ballot proofs and provide a signed approval form to the Elections Administrator.

## III. NONPERFORMANCE

The Elections Administrator will inform each Participating Authority of any problems or deficiencies in their respective performance of obligations under this contract, including but not limited to non-adherence to deadlines for requests for information of each Participating Authority by the Elections Administrator, and may set a reasonable period to cure or obtain adequate assurance that any such problems or deficiencies will be timely addressed and corrected. The Participating Authority's failure to remedy issues or deficiencies related to its obligations, duties, and responsibilities in accordance with all terms and conditions of this Agreement will be considered in any future contracts with the Elections Administrator. Any Participating Authority failing to perform will reimburse the Elections Administrator for additional costs and expenses to Bell County, including all fees associated with interference in conducting the Election.

## IV. VOTING LOCATIONS

If applicable, the Elections Administrator shall select and arrange for using and paying for all Election Day voting locations. Effective September 2024, the Bell County Commissioners Court will Officially designate a list of Polling Locations; that list will be made available and in some instances Participating Authorities may have to amend their initial order to reflect any changes. Voting locations shall comply with the accessibility requirements established by Election Code Section 43.034 and the Americans with Disabilities Act (ADA). Remedial Measures shall be implemented to ensure all voting locations are consistent with Title II of the Americans with Disabilities Act of 1990, as amended ("Title II" and "ADA"), 42 U.S.C. §§ 12131-12134, and Title II's implementing regulation, 28 C.F.R. Part 35. The proposed Election Day voting locations may be amended. In the event a voting location is not available or appropriate, the Elections Administrator will arrange for the use of an alternate site.

The Elections Administrator shall notify the Participating Authorities if polling places for November 5, 2024, Election differs from the polling place(s) used by a Participating Authority in its most recent Election. In that case, the Participating Authority agrees to post a notice no later than November 1, 2024, or earlier, at the entrance to any previous polling places in the jurisdiction stating that the polling location has changed and listing the Participating Authority's polling place names and addresses in effect for the November 5, 2024 election. This notice shall be written in both English and Spanish languages.

## V. ELECTION JUDGES, CLERKS, AND OTHER ELECTION PERSONNEL

The Elections Administrator shall arrange to train, initially compensate and support all election workers. The Elections Administrator will take the necessary steps to ensure that all election judges appointed for the Election are eligible to serve and meet the eligibility requirements in Subchapter C of Chapter 32 of the Texas Election Code and meet any requirements to serve as an Election Worker set forth by the Bell County Commissioners Court. Election workers shall be appointed consistent with Sections 32.051-32.0552, 87.003, and 127.002-127.006 of the Election Code. Any presiding judge or alternate judge vacancy that occurs after such preapproval can be filled by the appointment of a preapproved judge. (Sec. 32.002(c-1)). The county judge may make emergency appointments for the **November 5, 2024**, uniform election, usually at the request of the Elections Administrator.

The Elections Administrator shall arrange the date, time, and place for the presiding election judges to pick up their election supplies. As outlined in Sec. 32.009 of the Texas Election Code, each presiding election judge and an alternate presiding judge shall be given written notice of their appointment. The election clerks shall be hired in accordance with Sections 32.031, 32.032, and 32.033 of the Texas Elections Code. The notice from the Elections Administrator will include the polling location and the number of election clerks (5) the presiding judge and alternate judge (5) may appoint.



## Bell County

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Under Section 127.201(a) of the Texas Election Code, the Elections Administrator, as the general custodian of election records, will compensate at the rate of Elections Clerks a number of Counters to efficiently conduct a Partial Manual Count. Each election Judge and Clerk will receive compensation from Bell County pursuant to Texas Election Code Section 32.091. Additionally, each election presiding and the alternate judge will be compensated (\$12.50) for picking up the election supplies before Election Day and returning (\$12.50) the ballots, supplies, and equipment to the central counting station after the polls close.

On the date of the drafting of this contract, the compensation rates established by Bell County are:

Early Voting – Deputy Early Voting Clerks (\$17 an hour), Clerks (\$15 an hour)

Election Day – Presiding Judge (\$17 an hour), Alternate Judge (\$17 an hour), Clerk (\$15 an hour)

Election judges and clerks who attend the mandatory voting equipment and procedures training shall be compensated at the hourly rates listed above. The Elections Administrator may employ other personnel as necessary for the proper administration of the Election, including such part-time help as is necessary to prepare for the Election, to ensure the timely delivery of supplies during Early Voting and on Election Day, for the efficient tabulation of ballots at the central counting station, and the post-election processes conducted by warehouse personnel. Part-time personnel supporting the Early Voting Ballot Board and/or Central Counting Station on Election Night will be compensated at the hourly rate set by Bell County in accordance with Election Code Sections 88.005, 128.004, and 128.006.

In accordance with Sec. 31.098 of the Texas Election Code, the Elections Administrator is authorized to contract with third persons for election services and supplies. The Elections Administrator will pay the actual cost of such third-person services and supplies and be reimbursed by the Participating Authorities.

## VI. PREPARATION OF SUPPLIES AND VOTING EQUIPMENT

The Elections Administrator shall arrange for all election supplies and voting equipment, including, but not limited to, Bell County's electronic voting system and equipment, official ballots, sample ballots, voter registration lists, and all forms, signs, maps, and other materials used by the election judges at the voting locations. The Elections Administrator coordinates to ensure the availability of tables and chairs at each polling place. The Elections Administrator shall be responsible for conducting all required testing of the electronic equipment, as required by Chapters 128 and 129 of the Texas Election Code.

Participants shall share voting equipment and supplies to the extent possible. A single ballot containing all the offices or propositions stating measures to be voted on at a particular polling place may be used in a uniformed election. A voter may not be permitted to select a ballot containing an office or proposition stating a measure on which the voter is ineligible to vote. The Elections Administrator shall provide the necessary voter registration information, maps, instructions, and other information as needed. The Elections Administrator shall ensure all voting equipment is programmed with the appropriate ballot styles to conduct a fair election. The Elections Administrator will arrange to transport all voting equipment and signage to the voting sites.

Each Participating Authority shall furnish the Elections Administrator with a list of candidates and/or propositions showing the order and the exact manner in which the candidate names and/or proposition(s) are to appear on the official ballot (including titles of offices and text in both English and Spanish languages). The Participating Authorities are required to submit information in a format or template requested by the Elections Office. Each Participating Authority shall proofread and approve the ballot pertaining to that authority's candidates and/or propositions. Each Participating Authority shall also be responsible for proofing and approving the audio recording of the ballot insofar as it pertains to that authority's candidates and/or propositions.

If a Participating Authority identifies an error after approval of their respective ballot proof(s), and any programming and/or audio files require changes, the Participating Authority approving the original ballot and the audio proof will be responsible for the total cost of reprogramming, if required. This will include the cost of reprogramming ballot language and/or audio files for other Participating Authorities as necessary due to software limitations.



## **Bell County**

### **The Office of Elections Administration**

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Elections@BellCounty.Texas.gov  
Voter.Registration@BellCounty.Texas.gov

Early Voting by Personal Appearance and/or the use of Vote Centers, Texas Election Code Section 43.008, on Election Day shall be conducted exclusively on Bell County's electronic voting system. The Elections Administrator shall be responsible for the programming, preparation, testing, and delivery of the voting system equipment for the Election as required by the Election Code. The Elections Administrator may conduct criminal background checks for relevant election officials, staff, and temporary workers upon hiring as required by Election Code 129.051(g).

### **VII. EARLY VOTING**

The Participating Authorities agree to conduct Early Voting and appoint the Election Administrator as the Early Voting Clerk per Sections 31.098 and 281.006 of the Texas Election Code. Each Participating Authority agrees to assign the Elections Administrator's permanent county employees as Deputy Early Voting clerks. The Participating Authorities further agree that the Elections Administrator may appoint other Deputy Early Voting clerks to assist in the conduct of Early Voting as necessary and that these additional Deputy Early Voting clerks shall be compensated at an hourly rate set by Bell County pursuant to Section 83.052 of the Texas Election Code. Deputy Early Voting clerks who are permanent Bell County Elections Administration employees may be paid from the election services contract fund for contractual duties performed outside of regular business hours (Sec. 31.100(e), Texas Election Code).

Early Voting by personal appearance will be held at the designated locations, dates, and times. In the event a voting location is not available or appropriate, the Elections Administrator will arrange for the use of an alternate site. The Elections Administrator shall notify the Participating Authorities of any changes from the locations. Any Bell County qualified voter of the Joint Election may vote early by personal appearance at any of the Early Voting locations.

As Early Voting Clerk, the Elections Administrator shall receive applications for Early Voting ballots to be voted by mail in accordance with Chapters 31 and 86 of the Texas Election Code. Any requests for Early Voting ballots to be voted by mail received by the Participating Authorities shall be forwarded immediately by fax or courier to the Elections Administrator for processing. The address of the Early Voting Clerk is as follows:

#### Mailing Address

Early Voting Clerk  
Bell County Elections Department  
P.O. Box 1629  
Belton, Texas 76513

#### Physical Location

Early Voting Clerk  
550 East 2nd Avenue  
Belton, Texas 76513

General Election November 2024:

**Early Voting:** October 21 – November 1)

**Election Day:** November 5, 2024

After the first day of Early Voting, the Elections Administrator shall post on the Bell County Elections Office webpage the Early Voting turnout by Early Voting polling location by day and a cumulative final Early Voting turnout report following the close of Early Voting.

### **VIII. EARLY VOTING BALLOT BOARD**

Bell County shall appoint an Early Voting Ballot Board (EVBB) to process Early Voting results from the General Election. In coordination with the Elections Administrator, the Presiding and Alternate Judges shall appoint no more than thirty (30) members to constitute the EVBB. The Elections Administrator shall determine the number of EVBB members required to efficiently process the Early Voting ballots.



## Bell County

### The Office of Elections Administration

*Dr. Desi Roberts, Elections Administrator*

550 E. 2<sup>nd</sup> Ave

P.O. Box 1629

Belton, Texas 76513

254.933.5774

Fax 254.933.6754

Elections@BellCounty.Texas.gov

Voter.Registration@BellCounty.Texas.gov

## IX. CENTRAL COUNTING STATION AND ELECTION RETURNS

The Elections Administrator will take the necessary steps to establish and operate the central counting station to receive and tabulate the voted ballots per the provisions of the Texas Election Code and this contract. The Counting Station Manager or an approved representative shall deliver timely cumulative reports of the election results as precincts report.

The Counting Station Manager shall be responsible for releasing unofficial cumulative totals and center returns from the Election to the participants, candidates, press, and public by distributing electronic copies at the central counting station and by posting to the Bell County Elections Office webpage. To ensure the accuracy of reported election returns, results printed on the tapes produced by Bell County's voting equipment will not be released to the Participating Authorities at any individual polling locations.

**Election Night Returns:** The Elections Administrator intends to publish the Early Voting Results immediately after 7 pm. and all other results in 30-40 minutes intervals beginning at 8 pm. until completion.

The Elections Administrator will prepare the unofficial canvass reports that are necessary for compliance with Election Code Section 68.004 after all precincts have been counted and will deliver a copy of the unofficial canvass to each Participating Authority as soon as possible after all returns have been tabulated. Each Participating Authority shall be responsible for the official canvass of its respective Election after the postings of the official results. The Election's official canvass shall be consistent with Chapter 67 of the Texas election Code.

The Elections Administrator will prepare the electronic results reports for uploading to the Secretary of State as Section 68.018 of the Election Code requires. Each Participating Authority agrees to upload these reports. The Elections Administrator shall conduct the post-election manual recount required by Section 128.201 of the Texas Election Code unless the Secretary of State grants a waiver. Pursuant to Section 127.201(a), a Partial Manual Count shall be conducted with applicable notification and provides copies of the manual recount to the Secretary of State's Office.

## X. PARTICIPATING AUTHORITIES WITH TERRITORY OUTSIDE BELL COUNTY

The Elections Administrator will only consider conducting elections in territories within Bell County.

## XI. RUNOFF ELECTIONS

Each Participating Authority shall have the option of extending the terms of this contract through its runoff election, if applicable. In the event of such runoff election, the terms of this contract shall automatically extend unless the Participating Authority notifies the Elections Administrator in writing within three business days of the original Election. Participating Authority shall keep the number of Early Voting locations and/or Election Day voting locations in a runoff election. If necessary, any voting changes made by a Participating Authority between the original Election and the runoff election shall be submitted by the authority making the change to the United States Department of Justice for the pre-clearance required by the Federal Voting Rights Act of 1965, as amended. Each Participating Authority agrees to order any runoff election(s) at its meeting to canvass the votes from the November 7, 2023, election and to conduct its drawing for ballot positions at or immediately following such meeting to expedite preparations for its runoff election. Each Participating Authority eligible to hold runoff elections after November 7, 2023, Election Date agrees that the date of a necessary runoff election shall be held in accordance with the Election Code. **Charges.** Considering the joint election services Participating Authority will share expenses.

## XII. EXPENSES

1. Share of Election Costs. Each Participating Authority's share of election costs will be (i) a base fee of \$1,000.00, (ii) plus an equal share of the total of all costs incurred by the Elections Administrator in connection with the administration of elections of other entities held at the same time as the Election.



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2. The sum of the base charges from all Participating Authorities will be subtracted from all costs before allocating the outstanding costs to each Participating Authority.
3. Each Participating Authority's share of the outstanding (allocated) costs will be determined by dividing the total cost by the number of Participating Authorities. An itemized cost list is the basis for the final Total Cost report/invoice, which will be submitted to each Participating Authority after the Election.
4. The result will be a charge to the Participating Authority of \$1,000.00 plus the Participating Authority's allocated share of county-wide election costs not covered by the sum of all base fees received.
5. Each Participating Authority's share of the staffing fee for election workers will be cost-sharing between all entities.
  - Per Texas Election Code Section 123.032(d), the following cost for sharing the county-owned tabulation machine: \$5,000.00 DS850 Central Count scanner to cover the duration of the Election.
  - a) Administrative Fee. Each Participating Authority agrees to pay the Bell County Elections Administrator an administrative fee equal to ten percent (10%) of its total billable costs, less the staffing agency fee, in accordance with Section 31.100(d) of the Texas Election Code.
  - b) Technical Support. The Elections Administrator will contract with the elections equipment vendor to provide onsite support and consultation for Election Day at an estimated \$5000.
6. Other charges may include but are not limited to printing fees and postage for ballot-by-mail kits.
7. The Elections Administrator will explore innovative ways to consolidate efforts/supplies/support intended to lower the overall cost of the election service and pass the savings on to the Participating Authorities.

The Elections Administrator shall deposit all funds payable under this contract into the appropriate fund(s) within the Bell County treasury in accordance with Election Code Section 31.100.

### **XIII. WITHDRAWAL FROM CONTRACT DUE TO CANCELLATION OF ELECTION**

Any Participating Authority may withdraw from this contract and the Election should it determine a cancellation of its Election is in accordance with Sections 2.051 - 2.053 of the Texas Election Code. Official written notification (ordinance canceling the election) should be forwarded to the Election Administrator within 48 hours.

### **XIV. RECORDS OF THE ELECTION**

The Elections Administrator is appointed Joint custodian of the voted ballots and all Election records as authorized by Acts 2009, 81st Leg., R.S., Ch. 465 (S.B. 281), Sec. 2, eff. September 1, 2009, or Sec. 66.001. JOINT CUSTODIAN OF ELECTION RECORDS. Access to the election records shall be available to each Participating Authority as well as to the public in accordance with applicable provisions of the Texas Election Code and the Texas Public Information Act. The election records shall be stored at the Office of the Elections Administrator or at an alternate facility to store County records. The Elections Administrator shall ensure that the records are maintained orderly so that the records are clearly identifiable and retrievable.

Records of the Election shall be retained and disposed of in accordance with the provisions of Section 66.058 of the Texas Election Code. If records of the Election are involved in any pending election contest, investigation, litigation, or open records request, the Elections Administrator shall maintain the records until final resolution or until final judgment, whichever is applicable. It is the responsibility of each Participating Authority to bring to the attention of the Elections Administrator any notice of pending election contest, investigation, litigation, or open records request which may be filed with the Participating Authority.





## Bell County

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#### XV. RECOUNTS OR CONTESTED ELECTION

A recount may be obtained as provided by Title 13 of the Texas Election Code. By signing this document, the presiding officer of the contracting Participating Authority agrees that any recount shall take place at the offices of the Elections Administrator or a location approved by the Elections Administrator.

The Elections Administrator shall serve as Recount Supervisor, and the Participating Authority's official or employee who performs the duties of a secretary under the Texas Election Code shall serve as Recount Coordinator. In the event of a contested election, the expenses of a new election ordered by a court of competent jurisdiction or Participating Authority will be paid for by the Participating Authority in accordance with Texas Election Code 221.014. The Elections Administrator agrees to provide advisory services to each Participating Authority as necessary to conduct a proper recount.

#### XVI. MISCELLANEOUS PROVISIONS

The Elections Administrator shall file copies of this document with the Bell County Treasurer and the Bell County Auditor in accordance with Section 31.099 of the Texas Election Code.

Nothing in this Contract prevents any party from taking appropriate legal action against any other party and/or other election personnel for a breach of this contract or a violation of the Texas Election Code.

This contract shall be construed under and in accord with the laws of the State of Texas, and all obligations of the parties created hereunder are performable in Bell County, Texas.

If one or more of the provisions contained in this contract shall for any reason be held to be invalid, illegal, or unenforceable in any respect, such invalidity, illegality, or unenforceability shall not affect any other provision hereof. This contract shall be construed as if such invalid, illegal, or unenforceable provision had never been contained herein.

All parties shall comply with all applicable laws, ordinances, and codes of the State of Texas, all local governments, and other entities with local jurisdiction.

The waiver by any party of a breach of any provision of this contract shall not operate as or be construed as a waiver of any subsequent breach.

Any amendments to this contract shall be of no effect unless in writing and signed by all parties hereto.

Participating Authority agrees to act in good faith in the performance of this agreement and shall immediately contact and notify the Elections Administrator of any potential problems or issues relevant to the subject matter of this contract.

#### XVII. COST ESTIMATES AND PAYMENT OF FUNDS

The total *estimated* cost for November 5, 2024, Election will be determined after the final number of whom the Participating Authorities will be and the Contracts are fully executed. The Elections Administrator may provide each Participating Authority with an unofficial cost estimate. Each Participating Authority's portion will be divided evenly in a cost-sharing approach. As soon as reasonably possible after the Election, the Elections Administrator will submit an itemized invoice to each Participating Authority based on the actual expenses.

The exact amount of each Participating Authority's cost under the terms of this contract shall be calculated after the Election (or runoff election, if applicable). A final invoice from the Elections Administrator will be provided with the payable amount. Each Participating Authority shall pay within 45 days of receiving the invoice from the Elections Administrator.



## Bell County

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Fax 254.933.6754

Elections@BellCounty.Texas.gov

Voter.Registration@BellCounty.Texas.gov

#### XVIII. SIGNATURE PAGE

WITNESS BY MY HAND THIS THE \_\_\_\_\_ DAY OF \_\_\_\_\_, 2024.

#### ELECTIONS ADMINISTRATOR:

\_\_\_\_\_  
Dr. Desi Roberts,  
Elections Administrator  
Bell County, Texas  
desi.roberts@bellcounty.texas.gov

WITNESS BY MY HAND THIS THE 14th DAY OF August, 2024.

#### PARTICIPATING AUTHORITY:

Name of Participating Authority: Clearwater Underground Water Conservation District

By: Dirk Aaron

Printed Name: Dirk Aaron

Official Capacity: General Manager

Auditing Services - Item #10

***Clearwater Underground  
Water Conservation District***

**Board Meeting  
August 14, 2024**

***STAFF REPORT***

**Agenda Item # 10  
Auditor Services**

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**Agenda Item # 10 :**

Discuss, consider and take appropriate action, if necessary, to extend auditing services agreement with Ludwick, Montgomery & Stapp, PC.

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**Narrative:** The Clearwater Underground Water Conservation District is required by Chapter 36 "Texas Water Code" (Sec. 36.061:a,5,c) and the District Rules (page 8 Rule 2.3.5 Financial Policies and Procedures), to conduct an annual audit of the District funds and hire an accounting firm for auditing services in accordance with "Audits of State and Local governmental Units" as a guide on audit working papers and that uses "Governmental Accounting and Financial Reporting Standards.

**Staff Recommendation:**

- 1) General Manager respectfully recommends renewing the current agreement on the attached services agreement for five years with the proposed escalating fee schedule shown below.

Fees for the Year Ended September 30, 2024 (Total all-inclusive maximum price)	\$ <u>8,400</u>
Fees for the Year Ended September 30, 2025 (Total all-inclusive maximum price)	\$ <u>8,650</u>
Fees for the Year Ended September 30, 2026 (Total all-inclusive maximum price)	\$ <u>8,910</u>
Fees for the Year Ended September 30, 2027 (Total all-inclusive maximum price)	\$ <u>9,180</u>
Fees for the Year Ended September 30, 2028 (Total all-inclusive maximum price)	\$ <u>9,460</u>

**CLEARWATER UNDERGROUND WATER CONSERVATION DISTRICT**

**PROPOSAL FOR PROFESSIONAL AUDITING SERVICES**

**For the Year Ending  
September 30, 2024**

**Ludwick, Montgomery, & Stapp, P.C.  
Contact: Blake Stapp, CPA, CVA, CFE, CGMA, MBA,  
Shareholder and Assurance Partner  
1949 Scott Boulevard  
Temple, TX 76504  
(254) 771-0061**

**Proposal Date: July 30, 2024**

July 30, 2024

Clearwater UWCD  
Attn: Dirk Aaron, General Manager  
P.O. Box 1989  
Belton, TX 76513

To Mr. Aaron:

Ludwick, Montgomery, & Stapp, P.C. is submitting a proposal for professional auditing services to Clearwater Underground Water Conservation District in response to your request for qualifications (RFQ). It is our understanding that this request for RFQ by independent Certified Public Accountants is to audit the financial statements of Clearwater UWCD for the fiscal year ending September 30, 2024.

Ludwick, Montgomery, & Stapp, P.C. is committed to providing high quality professional, financial, and compliance auditing services to its clients. We are committed to perform these services in a timely manner and within all specified time periods contained in the request for qualifications. We believe the staffing of engagements with experienced personnel provides a higher quality audit product. The firm believes the involvement of experienced personnel provides the client with a level of service and engagement support that is unmatched by other accounting firms.

Our proposal is our commitment and irrevocable offer to perform the audit services for the year ending September 30, 2024. We appreciate the opportunity to propose on the engagement.

Sincerely,



Blake Stapp, CPA, CVA, CFE, CGMA, MBA Shareholder and Assurance Partner  
Ludwick, Montgomery, & Stapp, P.C.

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# TECHNICAL PROPOSAL

## I. General Requirements

### A. Specific Audit Approach

Ludwick, Montgomery, & Stapp, P.C. has made the decision to staff our audit engagements with experienced personnel. We approach each engagement in an individualized manner and design the audit programs and audit approach specifically for each client. The audit will be a risk based approach. The overall objective will be to reduce the audit risk to low level so that:

- Amounts and activity are materially correct
- Financial disclosures are complete, clear, and accurate; and
- Material fraud (misappropriation or fraudulent reporting) does not exist

The audit is broken down into three phases and they are in summary format below:

**Planning** - a significant amount of time will be devoted to understanding the internal processes, procedures, and controls at Clearwater UWCD. The audit will be planned by the audit manager and audit partner with the assistance of an audit staff person to obtain and document our understanding of the systems in place at Clearwater UWCD. We will document our understanding of the systems and controls in place through memos, walk-throughs, checklists, observations, and testing of the District's processes, controls, and systems. Based on the results of this understanding of the District's systems in place, we will design audit programs to fit the situation. A summary list of schedules for the District to prepare or gather and items that are needed for fieldwork will be provided to District personnel prior to year-end fieldwork. The planning phase of the audit will take approximately 8 to 16 hours with two experienced personnel performing the planning. Some of this phase will be performed from our offices, but a large portion will be conducted on-site at the District's offices. The timing of the planning phase is flexible in nature, but must be complete prior to the beginning of fieldwork. We would like to begin some of the planning and walk-through work in the month of September 2024. This would be subject to the approval of Clearwater UWCD personnel.

**Field/test work** – Depending on the level of controls, this phase of the audit work is projected to take between 24 to 32 hours and will include tests of compliance with laws and regulations as applicable.

We will approach the audit fieldwork in order of appearance on the financial statements at Clearwater UWCD. Cash and investments, accounts receivable, fixed assets, other assets, accounts payable, debt, revenues, and expenditures will be tested. We will also test payroll expenditures.

We will use a variety of methods of sample selection for this engagement. Initially, materiality will factor heavily into sample sizes. However, we will also select a large



number of immaterial randomly selected transactions from various check registers for the period under audit.

The fieldwork will be performed by the audit manager and audit staff. We expect to begin interim audit fieldwork in September 2024. Year-end fieldwork is expected to begin in December 2024 and be completed by the end of December 2024. These dates are subject to the readiness of Clearwater UWCD personnel and are flexible. We will make every effort to complete all fieldwork by the end of December 2024.

**Report** –We anticipate we will have a draft of the audit report, financial statements, and management letter prepared by January 15, 2025. It is expected this phase of the audit will take between 10 and 20 hours to complete, including printing and binding of the audit reports. This phase of the audit will be staffed and overseen by the audit manager. The District will have the final copies of the annual audit report for inclusion in the board packets for the February 2025 board meeting. This will include the management letter and the required communications to those charged with governance.

We plan to deliver the audit report to the board at the February 2025 board meeting.

#### **B. Effect of a Multi-year Engagement**

Should this become a multi-year engagement, we will be able to place additional audit emphasis on a different area each year, providing more in depth analysis. This will provide the District with an increased review of internal controls and more constructive management letter comments. In addition, we change scope levels in subsequent years to increase efficiency and maintain a constant level in our fees.

Blake Stapp, CPA, CVA, CFE, CGMA, MBA will serve as engagement partner. Jeff Ludwick, CPA, CVA, CGMA will serve as concurring partner, and Kevin Cowan, CPA, MBA, will be the audit manager in charge of day-to-day audit in the field. We will make every effort to provide continuing staff on engagements unless rotation is requested. All of the aforementioned personnel are familiar with the activities and accounting procedures associated with the district's operations.

#### **C. Independence**

Ludwick, Montgomery, & Stapp, P.C. is independent of Clearwater UWCD as defined by general accepted auditing standards and the U.S. General Accounting Office's government auditing standards. Ludwick, Montgomery, & Stapp, P.C. and its entire engagement staff assigned and involved in this engagement had no professional relationship including direct and/or indirect financial interests with Clearwater UWCD or any of its administrators, agencies, or oversight units for the past five (5) years.

**D. Firm Qualifications and Experience**

Ludwick, Montgomery, & Stapp, P.C. is a local firm with seven (7) licensed Certified Public Accountants, all of which are full-time. The audit staff consists of five of the firm's CPAs, one being a member (partner), three being manager level, each with over 8 years of experience in accounting and public accounting. The manager to be in charge of this audit has over 10 years' experience in assurance work. The Partner has over 25 years' experience specifically in the areas of audit and accounting.

The firm is based in Temple, Texas and this office will perform the audit services. Three to four professional personnel will perform all of the audit work. All audit services will be supervised and/or performed by a manager level CPA each with over 10 years' experience. The manager will be assisted with fieldwork by another staff member of the firm.

A copy of the firm's most recent external quality control review, dated October 22, 2021 is available upon request. Bumgardner, Morrison & Company, LLP conducted the firm's peer review. The firm received a peer review rating of pass. which equates to an unmodified report. The ratings for a peer review are passing; pass with deficiency(ies) or fail.

There have been no federal or state desk reviews or field reviews of the firm's audits during the past three years. There has been no disciplinary action taken nor is there any pending disciplinary action against the firm during the past three years either with any state regulatory bodies or with any professional organizations.

**E. Licensed to Practice in Texas**

All persons assigned to supervisory positions in your audit will be CPAs licensed to practice in Texas. Also, we are not under the terms of a public or private reprimand by the Texas State Board of Public Accountancy and/or licensing boards of other states.

**F. Outside Specialists**

We do not anticipate the need for any outside specialists or consultants during the course of this engagement.

**G. Staff and Partner Rotation**

If this is a multi-year engagement, after the third year, the firm will evaluate the need to rotate partners and staff within this engagement. This rotation will be discussed with the District.

## **H. Level of Assistance to be Provided**

We do anticipate a significant level of assistance provided by Clearwater UWCD's personnel. We would anticipate that Clearwater UWCD's personnel will pull invoices for our testing and prepare all confirmations. In addition, during the audit and risk assessment process of the audit, a sample of District employees at various levels within the District will need to be interviewed to assess the risk level of the District.

## **I. Partner, Supervisory, and Staff Qualifications and Experience**

Ludwick, Montgomery, & Stapp, P.C. was founded in 1982 and is well established in the community. There are currently three members (partners), three audit managers, four full-time staff auditors/accountants, four full-time accountants, and four administrative staff employees.

Blake Stapp, CPA, CVA, CFE, CGMA, MBA is a member (partner) of the firm. He graduated from the University of Mary Hardin-Baylor in 2001. He began his career with a local CPA firm in Killeen Texas in 1999. Subsequent to graduation from the University in 2001, he worked for a large, multi-national firm in Houston, Texas for approximately five years. Upon leaving the Houston firm, he worked for a local firm in Temple, Texas before joining Ludwick, Montgomery & Stapp, P.C. in late 2011 as a partner in charge of the assurance practice. He is licensed to practice in the State of Texas and will be performing some audit work and review functions on the engagement. Blake also became a Certified Fraud Examiner in 2010 and a Certified Valuation Analyst in late 2012.

Jeff Ludwick, CPA, CVA, CGMA, is a member (partner) of the firm and graduated from the University of Mary Hardin-Baylor in 1975. He is licensed to practice in the State of Texas. His primary area of concentration is tax, assurance, and valuation work. He will serve as concurring partner on this engagement.

Andy Montgomery, CPA, MBA, PFS is a member (partner) of the firm and graduated with his undergraduate degree from the Baylor University in 1987. He received his MBA from the University of St. Thomas in 1992. He is licensed to practice in the State of Texas. His primary area of concentration is tax, financial planning, and accounting for clients ranging from individuals to large retail entities. He is not anticipated to be assigned to the audit.

Kevin Cowan, CPA, MBA, is a member (partner) of the firm and graduated from the Baylor University in 1999 with a BBA and Tarleton State University in 2011 with an MBA. He is licensed to practice in the State of Texas. His experience includes over twelve years of audit and tax work with this firm and one other local firm. His clients include local municipalities, private companies, and a number of not-for-profit entities. He will be assigned to work on this engagement.

The engagement partner for Clearwater UWCD will be Blake Stapp, CPA, CVA, CFE, CGMA, and MBA. He is a member of the Texas Society of Certified Public Accounts, American Institute of Certified Public Accountants, National Association of Certified

Valuation Analysts, and the Association of Certified Fraud Examiners. If awarded this engagement, the firm plans to assure the quality of the staff over the term of the agreement by continued and expanded continuing professional education concentrating specifically in the area of Texas school district accounting and auditing. We will exceed the continuing education requirements of the Texas State Board of Public Accountancy.

The audit manager in charge of the Clearwater UWCD audit will be Kevin Cowan, CPA, MBA. He is also a member of the Texas Society of Certified Public Accounts. His continuing education record exceeds the state's requirements for engagements of this type.

Two to three other audit staff members will be assigned to this engagement to help Kevin with fieldwork. Their continuing education is adequate and in compliance with required volume needed for engagements of this type.

Ludwick, Montgomery, & Stapp, P.C. is committed to maintain the highest standards in professional accounting, auditing, and consulting services. All professional personnel in the assurance division of the firm exceed the requirements for continuing education in governmental accounting and auditing areas.

#### **J. Similar Engagements with Other Municipalities**

Ludwick, Montgomery, & Stapp, P.C. has performed several audits of local municipality entities within the past year. The firm was engaged to perform the audit for Elm Creek Watershed Authority for calendar years ending December 31, 2016-2023. This is a municipality entity that is similar in size to Clearwater UWCD. The principal contact for Elm Creek Watershed Authority District is Tricia Mackie and her telephone number is 254-778-1961. The total hours budgeted for this annual audit is approximately 70-80.

The firm has been engaged for several years to perform the audit for Bell County WCID #3. The principal contact for Bell County WCID #3 is Stephanie Hall and her telephone number is 254-698-6885. The total hours budgeted for this annual audit is approximately 120. We have also performed the audits of several other water districts/corporations for a number of years including Little Elm Valley Water Supply Corporation, Bell County WCID #5, Bell-Milam-Falls Water Supply Corporation, Marlow Water Supply Corporation, and Salem-Elm Ridge Water Supply Corporation. These are non-profit audits with certain contractual requirements as well as governmental program compliance requirements. The principal contact for all of these water districts is Robert Jekel with D & L Service Company 254-697-4016. The total hours budgeted for these annual audits range from 50 – 150 hours, depending on size of each.

The firm has performed the audits of Central Texas Veterans Research Foundation (CTVRF) for a number of years as well. This is a not-for-profit audit with certain contractual requirements as well as governmental program compliance requirements. The principal contact for CTVRF is Kristi Stegall and her telephone number is 254-718-0864. The total hours for the first year we performed this audit were approximately 60.

We have also been engaged to perform the audit for Salado Water Supply Corporation. This is not a governmental audit, but is a not-for-profit audit with certain contractual requirements as well as governmental program compliance requirements. The principal contact for Salado Water Supply Corporation is Ricky Preston and his telephone number is 254-947-5425. The total hours budgeted for this annual audit is approximately 60.

Additionally, the engagement partner with Ludwick, Montgomery, & Stapp, P.C. for this proposal is Blake Stapp. The budget for this audit engagement was approximately 80-100 hours.

**K. Identification of Anticipated Potential Audit Problems**

While we do not anticipate any potential audit problems, this cannot be a certainty until the completion of the audit engagement. If we do encounter audit problems, we will address these with the appropriate level of administration or the Board, as applicable. Every effort will be made to resolve any problems that may arise to the satisfaction of all parties involved. Ludwick, Montgomery, & Stapp, P.C. would like to thank you for this opportunity to propose on your engagement and welcome any comments or questions you might have.

Respectfully submitted,

Ludwick, Montgomery, & Stapp, P.C.

By: 

Blake Stapp, CPA, CVA, CFE, CGMA, MBA Shareholder and Assurance Partner

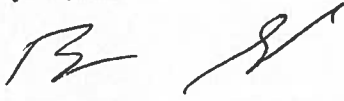
# **ATTACHMENTS**

## ACCEPTANCE OF PROPOSAL TERMS

The undersigned affirms that he/she is duly authorized to execute this contract, that this company, corporation, firm, partnership or individual has not prepared the proposal in collusion with any other Proposer, and that the contents of this proposal as to prices, terms or conditions of said proposal have not been communicated by the undersigned nor by any employee or agent to any other person engaged in this type of business prior to the official opening of this proposal. This proposal is valid for a minimum period of 60 days subsequent to the RFQ closing date.

Company (Firm Name): Ludwick, Montgomery, & Stapp, P.C.  
Contact Person: Blake Stapp, CPA, CVA, CFE, CGMA, MBA  
Telephone #: 254-771-0061  
Fax: 254-771-1445  
Website: [www.lms-cpa.com](http://www.lms-cpa.com)  
E-Mail: [bstapp@lms-cpa.com](mailto:bstapp@lms-cpa.com)

Date: July 30, 2024

Signature:   
Printed Name: Blake Stapp  
Title: Shareholder and Assurance Partner

## SCHEDULE OF PROFESSIONAL FEES AND EXPENSES

### Fees for the Year Ended September 30, 2024

Position	Hours	Standard Hourly Rates	Quoted Hourly Rates	Total
Partners	24	\$ 150	\$ 98	\$ 2,352
Seniors or In-Charge				
Auditors	48	100	77	3,696
Staff	40	60	59	2,360
Total	112			\$ 8,408


Fees for the Year Ended September 30, 2024 (Total all-inclusive maximum price) \$ 8,400

Fees for the Year Ended September 30, 2025 (Total all-inclusive maximum price) \$ 8,650

Fees for the Year Ended September 30, 2026 (Total all-inclusive maximum price) \$ 8,910

Fees for the Year Ended September 30, 2027 (Total all-inclusive maximum price) \$ 9,180

Fees for the Year Ended September 30, 2028 (Total all-inclusive maximum price) \$ 9,460

Signature of Proposer: 

Name (typed): Blake Stapp, CPA, CVA, CFE, CGMA, MBA

Title: Shareholder and Assurance Partner

Firm: Ludwick, Montgomery, & Stapp, P.C.

Date: July 30, 2024



July 19, 2024

Board of Directors  
Clearwater Underground Water Conservation District  
P.O. Box 1989  
Belton, TX 76513

We are pleased to confirm our understanding of the services we are to provide Clearwater Underground Water Conservation District for the year ended September 30, 2024.

#### **Audit Scope and Objectives**

We will audit the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information, and the disclosures, which collectively comprise the basic financial statements of Clearwater Underground Water Conservation District as of and for the year ended September 30, 2024. Accounting standards generally accepted in the United States of America (GAAP) provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement Clearwater Underground Water Conservation District's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to Clearwater Underground Water Conservation District's RSI in accordance with auditing standards generally accepted in the United States of America (GAAS). These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient appropriate evidence to express an opinion or provide any assurance. The following RSI is required by GAAP and will be subjected to certain limited procedures, but will not be audited:

- 1) Management's Discussion and Analysis
- 2) Budgetary comparison schedules

In connection with our audit of the basic financial statements, we will read the following other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

- 1) General Fund Expenditures
- 2) Temporary Investments
- 3) Taxes Levied and Receivable
- 4) Comparative Schedule of Revenues and Expenditures – General Fund
- 5) Board Members, Key Personnel, and Consultants

There is an expectation that the auditor will be provided the final version of all documents comprising the annual report, including other information, prior to the date of the auditor's report so that required audit procedures can be completed prior to the issuance of the auditor's report. If obtaining the final version of these documents is not possible prior to the date of the auditor's report, you will provide the documents to us as soon as practicable, and you will not issue the annual report prior to providing them to us. There could be potential implications of providing the documents

after the date of the auditor's report, including any actions that may be necessary in the event the auditor concludes that there is a material misstatement.

The objectives of our audit are to obtain reasonable assurance as to whether the financial statements as a whole are free from material misstatement, whether due to fraud or error; issue an auditor's report that includes our opinion about whether your financial statements are fairly presented, in all material respects, in conformity with GAAP; and report on the fairness of the supplementary information when considered in relation to the financial statements as a whole. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user made based on the financial statements.

The objectives also include reporting on internal control over financial reporting and compliance with provisions of laws, regulations, contracts, and award agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.

#### **Auditor's Responsibilities for the Audit of the Financial Statements**

We will conduct our audit in accordance with GAAS and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and will include tests of your accounting records of Clearwater Underground Water Conservation District and other procedures we consider necessary to enable us to express such opinions. As part of an audit in accordance with GAAS and *Government Auditing Standards*, we exercise professional judgment and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government. Because the determination of waste and abuse is subjective, *Government Auditing Standards* do not expect auditors to perform specific procedures to detect waste or abuse in financial audits nor do they expect auditors to provide reasonable assurance of detecting waste or abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is an unavoidable risk that some material misstatements may not be detected by us, even though the audit is properly planned and performed in accordance with GAAS and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management of any material errors, fraudulent financial reporting, or misappropriation of assets that comes to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

In connection with this engagement, we may communicate with you or others via email transmission. As emails can be intercepted and read, disclosed, or otherwise used or communicated by an unintended third party, or may not be delivered to each of the parties to whom they are directed and only to such parties, we cannot guarantee or warrant that emails from us will be properly delivered and read only by the addressee. Therefore, we specifically disclaim and waive any liability or responsibility whatsoever for interception or unintentional disclosure of emails transmitted by us in connection with the performance of this engagement. In that regard, you agree that we shall have no liability for any loss or damage to any person or entity resulting from the use of email transmissions, including any consequential,

incidental, direct, indirect, or special damages, such as loss of revenues or anticipated profits, or disclosure or communication of confidential or proprietary information.

We will also conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the government's ability to continue as a going concern for a reasonable period of time.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, tests of the physical existence of inventories, and direct confirmation of receivables and certain assets and liabilities by correspondence with selected customers, creditors, and financial institutions. We will also request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry.

We have identified the following significant risks of material misstatement as part of our audit planning:

- Management override of controls
- Improper revenue recognition due to fraud

Our audit of financial statements does not relieve you of your responsibilities.

#### **Audit Procedures – Internal Control**

We will obtain an understanding of the government and its environment, including the system of internal control, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinions. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control. An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards and *Government Auditing Standards*.

#### **Audit Procedures – Compliance**

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of Clearwater Underground Water Conservation District's compliance with the provisions of applicable laws, regulations, contracts, agreements, and grants. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

#### **Responsibilities of Management for the Financial Statements**

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for designing, implementing, establishing, and maintaining effective internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, and for evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met; following laws and regulations; and ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles, for the

preparation and fair presentation of the financial statements and all accompanying information in conformity with accounting principles generally accepted in the United States of America with the oversight of those charged with governance, and for compliance with applicable laws and regulations and the provisions of contracts and grant agreements.

Management is responsible for making drafts of financial statements, all financial records, and related information available to us; for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers); and for the evaluation of whether there are any conditions or events, considered in the aggregate, that raise substantial doubt about the government's ability to continue as a going concern for the 12 months after the financial statements date or shortly thereafter (for example, within an additional three months if currently known). You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) additional information that we may request for the purpose of the audit; and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from you about your responsibilities for the financial statements; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by GAAS and *Government Auditing Standards*.

Your responsibilities include adjusting the financial statements to correct material misstatements and for confirming to us in the written representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements of each opinion unit taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws, regulations, contracts, agreements, and grants and for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, or contracts or grant agreements that we report.

With regard to including the auditor's report in an exempt offering document, you agree that the aforementioned auditor's report, or reference to Ludwick, Montgomery, & Stapp, P.C., will not be included in any such offering document without our prior permission or consent. Any agreement to perform work in connection with an exempt offering document, including an agreement to provide permission or consent, will be a separate engagement.

With regard to an exempt offering document with which Ludwick, Montgomery, & Stapp, P.C. is not involved, you agree to clearly indicate in the exempt offering document that Ludwick, Montgomery, & Stapp, P.C. is not involved with the contents of such offering document.

You are responsible for the preparation of the supplementary information, which we have been engaged to report on, in conformity with accounting principles generally accepted in the United States of America (GAAP). You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

With regard to publishing the financial statements on your website, you understand that websites are a means of distributing information and, therefore, we are not required to read the information contained in those sites or to consider the consistency of other information on the website with the original document.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits or other studies related to the objectives discussed in the Audit Scope and Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or other studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information.

### **Other Services**

We will also assist in preparing the financial statements and related notes of Clearwater Underground Water Conservation District in conformity with accounting principles generally accepted in the United States of America based on information provided by you. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statement services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

You agree to assume all management responsibilities relating to the financial statements and related notes and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements and related notes and that you have reviewed and approved the financial statements and related notes prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

### **Engagement Administration, Fees, and Other**

We understand that your employees will prepare all cash, accounts receivable, or other confirmations we request and will locate any documents selected by us for testing.

We will provide copies of our reports to the District; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

The audit documentation for this engagement is the property of Ludwick, Montgomery, & Stapp, P.C. and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to the regulator or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for the purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Ludwick, Montgomery, & Stapp, P.C.'s personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend or decide to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of five years after the report release date or for any additional period requested by the regulator. If we are aware that a federal awarding agency or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

Blake Stapp is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them.

To ensure that Ludwick, Montgomery, & Stapp, P.C.'s independence is not impaired under the AICPA *Code of Professional Conduct*, you agree to inform the engagement partner before entering into any substantive employment discussions with any of our personnel.

Our audit engagement ends on delivery of our audit report. Any follow-up services that might be required will be a separate, new engagement. The terms and conditions of that new engagement will be governed by a new, specific engagement letter for that service.

We estimate that our fees for these services will be \$8,400. The fees will be based on actual time spent at our hourly rates. Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. In accordance with our firm policies, work may be suspended if your account becomes 30 days or more overdue and may not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

You may request that we perform additional services not addressed in this engagement letter. If this occurs, we will communicate with you regarding the scope of the additional services and the estimated fees. We also may issue a separate engagement letter covering the additional services. In the absence of any other written communication from us documenting such additional services, our services will continue to be governed by the terms of this engagement letter.

### **Reporting**

We will issue a written report upon completion of our audit of Clearwater Underground Water Conservation District's financial statements, which will also address other information in accordance with *AU-C 720, The Auditor's Responsibilities Relating to Other Information Included in Annual Reports*. Our report will be addressed to the board of directors of Clearwater Underground Water Conservation District. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add a separate section, or add an emphasis-of-matter or other-matter paragraph to our auditor's report, or if necessary, withdraw from this engagement. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or issue reports, or we may withdraw from this engagement.

If circumstances occur related to the condition of your records, the availability of sufficient, appropriate audit evidence, or the existence of a significant risk of material misstatement of the financial statements caused by error, fraudulent financial reporting, or misappropriation of assets, which in our professional judgment prevent us from completing the audit or forming an opinion on the financial statements, we retain the right to take any course of action permitted by professional standards, including declining to express an opinion or issue a report, or withdrawing from the engagement.

We will also provide a report (that does not include an opinion) on internal control related to the financial statements and compliance with the provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the financial statements as required by *Government Auditing Standards*. The report on internal control and on compliance and other matters will state (1) that the purpose of the report is solely to describe the scope of testing of internal control and compliance, and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control on compliance, and (2) that the report is an integral part of an audit

performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. The report will also state that the report is not suitable for any other purpose. If during our audit we become aware that Clearwater Underground Water Conservation District is subject to an audit requirement that is not encompassed in the terms of this engagement, we will communicate to management and those charged with governance that an audit in accordance with U.S. generally accepted auditing standards and the standards for financial audits contained in *Government Auditing Standards* may not satisfy the relevant legal, regulatory, or contractual requirements.

We appreciate the opportunity to be of service to Clearwater Underground Water Conservation District and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign below and return this letter to us.

Very truly yours,



Ludwick, Montgomery, Stapp, P.C.

RESPONSE:

This letter correctly sets forth the understanding of Clearwater Underground Water Conservation District.

Management signature: \_\_\_\_\_

Title: \_\_\_\_\_

Date: \_\_\_\_\_

Governance signature: \_\_\_\_\_

Title: \_\_\_\_\_

Date: \_\_\_\_\_



Set Preliminary Tax Rate  
Item #11

Set Public Hearing Date  
To Adopt FY25 Budget  
Item #12

Set Public Hearing Date  
To Adopt Tax Rate Tax Year 2024  
Item #13



**Board Meeting  
August 14, 2024**

**Agenda Item: #11, 12, 13  
FY25 Budget Development**

**Agenda Item #11:** Discuss, consider, and take appropriate action, if necessary, to set the preliminary tax rate for tax year 2024 on the proposed budget for FY25.

**Agenda Item #12:** Discuss, consider, and take appropriate action, if necessary, to set the public hearing date and adoption of the FY25 budget.

**Agenda Item #13:** Discuss, consider, and take appropriate action, if necessary, to set the date for public hearing and adoption of the tax rate for tax year 2024.

**Narrative:**

Income Analysis for No-New-Revenue Rate FY25				FY24 Comparisons	
7/20/24 Certified Totals on \$36,650,053,342				Certified Totals	\$35,300,611,469
				Prior Year adjusted total:	\$34,322,832,605
FY25 (Est) No-New-Revenue Rate				FY24 Form 50-856	Line #1
	Tax Rate		0.00223		0.002372
	Net Taxable Property		\$35,523,063,265.00		
	Approximate Total Levied		\$792,164.31		
	New Taxable Property		\$1,126,990,077.00		
	Tax on New Property		\$25,131.88		
	Possible Levy		\$817,296.19	\$	837,331.50
				\$	814,137.58
				Adjusted Loss:	- \$ 23,193.92

**FY25 Board (TBD) proposed preliminary tax rate**

Tax Rate		0.00235
Net Taxable Property		\$35,523,063,265.00
Approximate Total Levied		\$834,791.99
New Taxable Property		\$1,126,990,077.00
Tax on New Property		\$26,484.27
Possible Levy		\$861,276.25

**FY25 Max Voter Approval Tax rate**

Tax Rate		0.002629
Net Taxable Property		\$35,523,063,265.00
Approximate Total Levied		\$933,901.33
New Taxable Property		\$1,126,990,077.00
Tax on New Property		\$29,628.57
Possible Levy		\$963,529.90

Monitor Well Agreement  
Item #14

**Workshop  
August 14, 2024**

***STAFF REPORT***

**Agenda Item No: 14  
Edwards BFZ Aquifer Monitoring Well  
Sanctuary Development**

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**Discussion Item:**

Discuss the proposed Edwards BFZ Aquifer Monitor Well at the Sanctuary Development.

**Narrative:**

Additional Edwards BFZ monitor wells are always needed in the southeastern area of Bell County. Sanctuary Development applied for 2 non-exempt well permits which were not granted because the applicant withdrew their application and will use public water for their irrigation needs.

I am proposing the opportunity to enter into a Monitor Well Agreement with the Sanctuary Development Company LLC. An Eno Scientific 670 device will be placed on the well for continuous water level measurements.

Sanctuary Development Company LLC has agreed to this agreement if the District pays to plug the remaining well on the property known as N3-22-001P at the District's expense.



**Staff Recommendation:**

Enter into the Monitor Well Agreement with Salado Sanctuary, plug the well N3-22-001P at the District's expense, and provide a fake rock to cover the new monitor well site upon installation of Eno Scientific 670 after October 1, 2024.



**AGREEMENT FOR RIGHT OF ENTRY AND  
USE OF PROPERTY KNOWN AS ID: 45714**

**THIS AGREEMENT IS MADE** by and between "Sanctuary Development Company LLC" and the Clearwater Underground Water Conservation District, hereinafter referred to as "CUWCD."

**WITNESSETH**

**WHEREAS**, pursuant to its authority under Chapter 36 of the Texas Water Code, CUWCD finds it necessary to enter certain public property owned by Sanctuary Development Company LLC and located adjacent FM 2268 and Nottingham Lane, A0398BC H W HURD, 6 & A0651BC E H PITTS, 7, ACRES 4.926, WARRANTY DEED 2020066084 known as "the PROPERTY", under the ownership of Sanctuary Development Company LLC in Bell County to install and maintain a groundwater monitor well "MONITOR WELL"; and allow personnel of both CUWCD and the Texas Water Development Board (TWDB) to manage and maintain the well in perpetuity.

**WHEREAS**, Clearwater Underground Water Conservation District (CUWCD) is a political subdivision of the State of Texas and underground water conservation district created and operating under and by virtue of Article XVI, Section 59, of the Texas Constitution; Texas Water Code Chapter 36; the District's enabling act, Act of May 27, 1989, 71st Legislature, Regular Session, Chapter 524 (House Bill 3172), as amended by Act of April 25, 2001, 77th Legislature, Regular Session, Chapter 22 (Senate Bill 404), Act of May 7, 2009, 81st Legislature, Regular Session, Chapter 64 (Senate Bill 1755), and Act of May 27, 2015, 84th Legislature, Regular Session, Chapter 1196, Section 2 (Senate Bill 1336)(omnibus districts bill); and the applicable general laws of the State of Texas; and confirmed by voters of Bell County on August 21, 1999; and

**WHEREAS**, Sanctuary Development Company LLC, as the property owner, has determined that such entry is in the public interest of CUWCD, Citizens of Bell County and will also benefit landowners across the jurisdiction of CUWCD in managing and understand the groundwater resources of the Edwards BFZ Aquifer.

**WHEREAS**, Sanctuary Development Company LLC, as the property owner, agrees that Well #M-22-001P is to be managed, maintained and used by CUWCD as a groundwater monitor well and the explicit right and expectation that the well be cased and completed in a way to ensure the existing well-known as Well #M-22-001P on property ID: 45714 is properly fitted as a groundwater monitor site for the purpose outlined.

**NOW, THEREFORE**, in consideration of the premises and of the mutual covenants and agreements of the parties hereto, to be by them respectively kept and performed as set forth, it is hereby agreed as follows:

**AGREEMENT**

**Article 1. Notice to Property Owner**

Right of entry shall be limited to site investigations associated with installation, monitoring, and maintenance of a manual and/or automatic water-level recorder by CUWCD at the property legal description as "A0398BC H W HURD, 6 & A0651BC E H PITTS, 7, ACRES 4.926, WARRANTY DEED 202006608, PROPERTY ID: 45714, GEOGRAPHIC ID: 0529530001; and CUWCD Well #M-22-001P; Latitude 30.95897 / Longitude -97.536486 and elevation 653.6.

**Article 2. Site Investigation**

- A. At all times when on said property, CUWCD staff, their contractors, and their respective employees, agents, and representatives shall wear protective clothing including but not limited to protective head gear such as hard hats, and protective footwear such as steel-toed shoes.
- B. All site investigations shall be conducted in accordance with all applicable federal land state laws, regulations, and policies.



**Article 3. General Terms and Conditions**

- A. CUWCD reserves the right to terminate this agreement at any time after notifying the other party in writing at least thirty (30) days in advance of the intended termination and establishing the conditions of termination.
- B. Property Owner Sanctuary Development Company LLC agrees that the well M-22-001P is the property of CUWCD in perpetuity for the said purpose of aquifer management and scientific analysis of the Edwards BFZ Aquifer under Chapter 36 Texas Water Code.
- C. All parties agree that the monitor well used by CUWCD is for the benefit of the groundwater monitoring and long-term management of the Edwards BFZ Aquifer System in Bell County.

**IN WITNESS, WHEREOF:** Sanctuary Development Company LLC and CUWCD have executed duplicate counterparts to effectuate this agreement.

**SANCTUARY DEVELOPMENT COMPANY LLC**

By \_\_\_\_\_ Date \_\_\_\_\_  
Sanctuary Development Company LLC  
c/o Billie Hanks, Jr.  
Property Owner

Address: P.O. Box 733  
Nemo, TX 76070

Executed on this \_\_\_\_\_ day of \_\_\_\_\_, 2024.  
THE STATE OF TEXAS     §  
COUNTY OF BELL         §

This instrument was acknowledged before me on this \_\_\_\_\_ day of \_\_\_\_\_, 2024, by \_\_\_\_\_ of representing **SANCTUARY DEVELOPMENT COMPANY LLC**, owner of the tract described as "**the PROPERTY**", Bell County, Texas.

My Commission Expires:

\_\_\_\_\_  
Notary Public Signature  
\_\_\_\_\_  
Type or Print Notary Name

**CLEARWATER UNDERGROUND WATER CONSERVATION DISTRICT**

By \_\_\_\_\_ Date \_\_\_\_\_  
Dirk Aaron, General Manager  
Clearwater U.W.C.D.

Address: P.O. Box 1989  
Belton, TX 76513

Executed on this \_\_\_\_\_ day of \_\_\_\_\_, 2024.  
THE STATE OF TEXAS     §  
COUNTY OF BELL         §

This instrument was acknowledged before me on this \_\_\_\_\_ day of \_\_\_\_\_, 2024, by \_\_\_\_\_ of representing **CLEARWATER UNDERGROUND WATER CONSERVATION DISTRICT**, owner of the well described as "**MONITOR WELL**", Bell County, Texas.

My Commission Expires:

\_\_\_\_\_  
Notary Public Signature  
\_\_\_\_\_  
Type or Print Notary Name