

Clearwater Underground Water Conservation

Balance Sheet

As of July 31, 2024

08/29/24

Accrual Basis

	<u>Jul 31, 24</u>
ASSETS	
Current Assets	
Checking/Savings	
10005 · Cash-Reg Operating	36,608.40
10500 · Cash-TexPool Prime	572,535.68
10505 · Cash - TexPool	563,091.98
Total Checking/Savings	<u>1,172,236.06</u>
Accounts Receivable	
11000 · Accounts Receivable	8,252.50
Total Accounts Receivable	<u>8,252.50</u>
Other Current Assets	
11005 · Accounts Receivable - Taxes	22,627.85
Total Other Current Assets	<u>22,627.85</u>
Total Current Assets	<u>1,203,116.41</u>
Fixed Assets	
15005 · Land	29,059.21
15010 · Leasehold Improvements	19,000.00
15015 · Building	306,734.08
15016 · Storage Building	104,382.03
15018 · Monitor Wells	92,938.18
15019 · Mobile Classroom Trailer	90,688.85
15020 · Field Equipment	17,243.55
15023 · Vehicles	6,920.00
15025 · Office Equipment	71,574.04
15030 · Accumulated Depreciation	-297,663.98
Total Fixed Assets	<u>440,875.96</u>
TOTAL ASSETS	<u><u>1,643,992.37</u></u>
LIABILITIES & EQUITY	
Liabilities	
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
Total 24000 · Payroll Liabilities	<u>2,082.12</u>
Total Other Current Liabilities	<u>44,047.49</u>
Total Current Liabilities	<u>44,047.49</u>
Total Liabilities	44,047.49
Equity	
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
Net Income	<u>224,929.81</u>
Total Equity	<u>1,599,944.88</u>
TOTAL LIABILITIES & EQUITY	<u><u>1,643,992.37</u></u>

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
Total 50000 · Administrative Expenses	2,814.22	52,175.91	127,800.00	92,996.56	-40,820.65
52000 · Salary Costs					
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
Total 52000 · Salary Costs	28,391.30	315,499.62	437,033.00	434,033.00	-118,533.38
53000 · Operating Expenses					
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
Total 53105 · Trinity Studies	0.00	0.00	0.00	0.00	0.00
53110 · Edwards BFZ Studies					
53110.1 · Pumping Distribution	0.00	0.00	0.00	0.00	0.00
53110.2 · Pumping Test	0.00	0.00	0.00	0.00	0.00
53110.3 · Synoptic	0.00	0.00	0.00	0.00	0.00
53110.4 · Spring Shed (Baylor)	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
Total 53110 · Edwards BFZ Studies	33,350.00	33,350.00	36,675.00	50,175.00	-16,825.00
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
53120 - Endangered Species					
53120.1 - Coalition	0.00	17,355.00	17,355.00	17,355.00	0.00
53120.2 - Reimbursable Order	0.00	0.00	0.00	0.00	0.00
53120.3 - 4(d) rule	0.00	0.00	0.00	0.00	0.00
53120.4 - DPS Petition	0.00	0.00	0.00	0.00	0.00
Total 53120 - Endangered Species	0.00	17,355.00	17,355.00	17,355.00	0.00
53125 - Environmental Flows	0.00	0.00	0.00	0.00	0.00
53130 - General Consulting					
53130.1 - DFC Process	0.00	0.00	7,500.00	7,500.00	-7,500.00
53130.2 - Eval of Rules	0.00	0.00	0.00	0.00	0.00
53130.3 - Eval. Hydrogeologic Report	0.00	0.00	0.00	0.00	0.00
53130.4 - Investigations	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
Total 53130 - General Consulting	997.50	5,620.45	20,500.00	13,347.50	-7,227.05
53135 - Monitor Well Construction	0.00	8,534.00	20,000.00	20,000.00	-11,466.00
53140 - Monitor Wells Expenses	2,438.16	7,949.55	10,000.00	10,000.00	-2,050.45
53141 - Weather Station Expense	0.00	58.75	2,000.00	2,000.00	-1,941.25
53145 - Spring Flow Gauge	0.00	0.00	0.00	0.00	0.00
53150 - Water Quality	0.00	1,072.38	4,500.00	4,500.00	-3,427.62
53155 - 3-D Visualization	0.00	0.00	5,000.00	5,000.00	-5,000.00
Total 53100 - Clearwater Studies	36,785.66	73,940.13	116,030.00	122,377.50	-48,437.37
53200 - Spring Flow Gage System					
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
Total 53200 - Spring Flow Gage System	16,300.00	16,300.00	16,377.00	16,377.00	-77.00
53300 - GIS Managemet/Analytics					
53305 - Enhancements - Data Base	0.00	0.00	20,500.00	20,500.00	-20,500.00
53306 - Hosting - Data Base	0.00	0.00	500.00	500.00	-500.00
53310 - Hosting - PDI	0.00	0.00	0.00	0.00	0.00
53311 - Hosting - Website	25.00	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
Total 53300 - GIS Managemet/Analytics	675.00	6,075.00	31,300.00	31,300.00	-25,225.00
53400 - Computer Licenses/Virus Prtctn	198.00	1,586.00	1,908.00	1,908.00	-322.00
53450 - Computer Repairs and Supplies	0.00	490.00	2,000.00	2,000.00	-1,510.00
53500 - Computer Software & Hardware	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
54400 · Janitorial Supplies	96.52	1,204.36	1,000.00	1,500.00	-295.64
54500 · Lawn Maintenance/Service	225.00	2,025.00	3,000.00	3,000.00	-975.00
54600 · Security	29.95	749.50	375.00	8,532.77	-7,783.27
Total 54000 · Facility Costs	1,545.12	45,751.83	41,898.00	59,455.77	-13,703.94
55000 · Utilities					
55200 · Electricity	300.68	2,482.85	2,500.00	3,100.00	-617.15
55300 · Internet	145.59	1,299.14	1,350.00	1,600.00	-300.86
55400 · Phone	237.01	2,713.92	2,460.00	3,188.00	-474.08
55500 · Water/Garbage	141.20	1,752.30	2,300.00	2,300.00	-547.70
Total 55000 · Utilities	824.48	8,248.21	8,610.00	10,188.00	-1,939.79
Total Expense	96,334.53	658,176.59	959,331.00	959,331.00	-301,154.41
Net Ordinary Income	-82,695.89	224,882.76	0.00	0.00	224,882.76
Other Income/Expense					
Other Income					
61000 · Reserve Funds-Special Projects	0.00	50,000.00	0.00	50,000.00	0.00
61100 · Reserve for Storage Building	21,100.00	21,100.00	0.00	21,100.00	0.00
61110 · Reserve funds ASR Project WCID1	0.00	0.00	0.00	0.00	0.00
Total Other Income	21,100.00	71,100.00	0.00	71,100.00	0.00
Other Expense					
65200 · Storage Building Repairs	21,052.95	21,052.95	0.00	21,100.00	-47.05
65102 · Bell County Boardroom	0.00	50,000.00	0.00	50,000.00	0.00
Total Other Expense	21,052.95	71,052.95	0.00	71,100.00	-47.05
Net Other Income	47.05	47.05	0.00	0.00	47.05
Net Income	-82,648.84	224,929.81	0.00	0.00	224,929.81