

Clearwater Underground Water Conservation

Balance Sheet

As of August 31, 2024

09/04/24

Accrual Basis

	<u>Aug 31, 24</u>
ASSETS	
Current Assets	
Checking/Savings	
10005 · Cash-Reg Operating	12,442.78
10500 · Cash-TexPool Prime	552,665.84
10505 · Cash - TexPool	543,109.26
Total Checking/Savings	<u>1,108,217.88</u>
Accounts Receivable	
11000 · Accounts Receivable	1,000.00
Total Accounts Receivable	<u>1,000.00</u>
Other Current Assets	
11005 · Accounts Receivable - Taxes	22,627.85
Total Other Current Assets	<u>22,627.85</u>
Total Current Assets	<u>1,131,845.73</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>1,572,721.69</u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
21000 · Deferred Tax Revenue	22,627.85
21050 · Compensated Absences Accrued	19,337.52
Total Other Current Liabilities	<u>41,965.37</u>
Total Current Liabilities	<u>41,965.37</u>
Total Liabilities	41,965.37
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>155,741.25</u>
Total Equity	<u>1,530,756.32</u>
TOTAL LIABILITIES & EQUITY	<u>1,572,721.69</u>

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

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 09/04/2024
 Accrual Basis

	Aug '24	Oct '23 thru Sep '24	FY24 Original Budget	FY24 Amended Budget	\$ Over Budget
Ordinary Income/Expense					
Income					
40005 · Application Fee Income	0.00	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	5,094.67	809,785.73	837,331.00	837,331.00	-27,545.27
40015 · Bell CAD Delinquent Tax	2,473.33	9,817.18	10,000.00	10,000.00	-182.82
40020 · Interest Income	5,147.44	58,274.71	60,000.00	60,000.00	-1,725.29
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	12,715.44	895,774.79	959,331.00	959,331.00	-63,556.21
Gross Profit	12,715.44	895,774.79	959,331.00	959,331.00	-63,556.21
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	6,202.26	-6,202.26
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	150.00	1,800.00	2,550.00	2,550.00	-750.00
50410 · Pct. 1	0.00	0.00	2,550.00	0.00	0.00
50415 · Pct. 2	150.00	1,800.00	2,550.00	2,550.00	-750.00
50420 · Pct. 3	150.00	1,650.00	2,550.00	2,550.00	-900.00
50425 · Pct. 4	0.00	0.00	2,550.00	0.00	0.00
Total 50400 · Director Fees	450.00	5,250.00	12,750.00	7,650.00	-2,400.00
50500 · Dues & Memberships	0.00	3,806.00	5,000.00	5,000.00	-1,194.00
50550 · Election Expense	0.00	0.00	0.00	0.00	0.00
50600 · GMA 8 Expenses					
50605 · Technical Committee	0.00	3,048.03	5,000.00	5,000.00	-1,951.97
50610 · Administration	95.58	95.58	2,500.00	1,500.00	-1,404.42
50615 · GAM Development	15,394.30	37,394.30	22,000.00	37,394.30	0.00
Total 50600 · GMA 8 Expenses	15,489.88	40,537.91	29,500.00	43,894.30	-3,356.39
50700 · Meals	0.00	469.80	1,000.00	1,000.00	-530.20

	Aug '24	Oct '23 thru Sep '24	FY24 Original Budget	FY24 Amended Budget	\$ Over Budget
50800 · Mileage Reimbursements	227.80	2,289.51	5,000.00	5,000.00	-2,710.49
50900 · Travel & Hotel	0.00	3,084.48	5,175.00	5,175.00	-2,090.52
Total 50000 · Administrative Expenses	16,167.68	68,343.59	127,800.00	96,121.56	-27,777.97
52000 · Salary Costs					
52005 · Administrative Assistant	4,999.08	54,989.88	59,989.00	59,989.00	-4,999.12
52010 · Educational Coord/Support Tech	4,463.42	49,097.62	53,561.00	53,561.00	-4,463.38
52015 · Manager	8,926.92	98,196.12	107,123.00	107,123.00	-8,926.88
52016 · Assistant General Manager	6,000.00	30,000.00	75,000.00	72,000.00	-42,000.00
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	46,152.37	50,348.00	50,348.00	-4,195.63
52040 · Health Insurance	3,594.62	37,285.44	45,204.00	45,204.00	-7,918.56
52045 · Payroll Taxes & Work Comp	2,335.93	23,227.94	27,552.00	27,552.00	-4,324.06
52050 · Retirement	1,132.39	11,259.29	12,399.00	12,399.00	-1,139.71
52055 · Payroll Expenses	57.48	556.47	565.00	565.00	-8.53
52060 · Freshbenies	44.00	484.00	792.00	792.00	-308.00
Total 52000 · Salary Costs	35,749.51	351,249.13	437,033.00	434,033.00	-82,783.87
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)	0.00	33,350.00	36,675.00	33,350.00	0.00
53110.5 · Water Quality Studies	0.00	0.00	0.00	0.00	0.00
53110.6 · GAM Run	0.00	0.00	0.00	13,500.00	-13,500.00
Total 53110 · Edwards BFZ Studies	0.00	33,350.00	36,675.00	46,850.00	-13,500.00
53115 · Drought Contingency Plan	0.00	0.00	0.00	0.00	0.00
53120 · Endangered Species					
53120.1 · Coalition	0.00	17,355.00	17,355.00	17,355.00	0.00

	Aug '24	Oct '23 thru Sep '24	FY24 Original Budget	FY24 Amended Budget	\$ Over Budget
53120.2 · Reimburseable 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	45.00	-45.00
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	840.00	6,460.45	8,000.00	6,687.50	-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
53130.9 · CGMM Dashboard	0.00	0.00	0.00	0.00	0.00
Total 53130 · General Consulting	840.00	6,460.45	20,500.00	6,732.50	-272.05
53135 · Monitor Well Construction	0.00	8,534.00	20,000.00	20,000.00	-11,466.00
53140 · Monitor Wells Expenses	2,093.00	10,042.55	10,000.00	10,000.00	42.55
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	1,076.95	2,149.33	4,500.00	3,000.00	-850.67
53155 · 3-D Visualization	0.00	0.00	5,000.00	5,000.00	-5,000.00
Total 53100 · Clearwater Studies	4,009.95	77,950.08	116,030.00	110,937.50	-32,987.42
53200 · Spring Flow Gage System					
53205 · Op. & Maintenance	0.00	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	0.00	16,300.00	16,377.00	16,377.00	-77.00
53300 · GIS Managemet/Analytics					
53305 · Enhancements - Data Base	20,282.00	20,282.00	20,500.00	20,500.00	-218.00
53306 · Hosting - Data Base	300.00	300.00	500.00	500.00	-200.00
53310 · Hosting - PDI	0.00	0.00	0.00	0.00	0.00
53311 · Hosting - Website	25.00	250.00	300.00	300.00	-50.00
53312 · Enhancements - Website	0.00	0.00	0.00	0.00	0.00
53315 · IT Network Sustainment	650.00	6,500.00	7,800.00	7,800.00	-1,300.00
53317 · Management Tool Sustainment	0.00	0.00	2,200.00	2,200.00	-2,200.00
Total 53300 · GIS Managemet/Analytics	21,257.00	27,332.00	31,300.00	31,300.00	-3,968.00
53400 · Computer Licenses/Virus Prtctn	207.50	1,793.50	1,908.00	1,908.00	-114.50
53450 · Computer Repairs and Supplies	0.00	490.00	2,000.00	2,000.00	-1,510.00
53500 · Computer Software & Hardware	1,933.24	4,322.57	5,000.00	5,000.00	-677.43
53550 · Copier/Scanner/Plotter	1,055.64	5,278.20	6,350.00	6,350.00	-1,071.80
53600 · Educational Outreach/Marketing					

	Aug '24	Oct '23 thru Sep '24	FY24 Original Budget	FY24 Amended Budget	\$ Over Budget
53603 · Sponsorships	0.00	7,200.00	8,000.00	8,000.00	-800.00
53605 · Event Cost	1,400.00	7,455.63	5,000.00	7,455.63	0.00
53615 · Promotional Items	2,493.06	2,493.06	5,000.00	2,500.00	-6.94
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	3,893.06	17,148.69	20,500.00	18,700.40	-1,551.71
53650 · Furniture & Equipment	0.00	4,952.03	2,500.00	5,157.69	-205.66
53700 · Legal					
53701 · Drought Contingency Plan	0.00	0.00	0.00	0.00	0.00
53702 · Endangered Species	0.00	0.00	15,000.00	503.91	-503.91
53703 · General (rules/accountability)	1,920.00	5,430.82	10,000.00	5,797.00	-366.18
53704 · Legislative Research/Analysis	0.00	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	1,920.00	9,742.32	40,000.00	18,577.74	-8,835.42
53720 · Office Supplies	0.00	4,441.41	4,500.00	4,500.00	-58.59
53730 · Permit Reviews					
53731 · Geoscience	6,615.00	40,397.05	25,000.00	40,397.05	0.00
53732 · Legal Evaluation	0.00	48,865.29	25,000.00	48,865.29	0.00
Total 53730 · Permit Reviews	6,615.00	89,262.34	50,000.00	89,262.34	0.00
53740 · Postage	182.00	2,831.45	2,875.00	2,875.00	-43.55
53750 · Printing	0.00	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	1,430.64	1,200.00	1,465.00	-34.36
53785 · Mobile Classroom Expense	0.00	18.02	2,000.00	412.35	-394.33
53790 · Vehicle Expense	138.24	4,617.24	5,600.00	5,600.00	-982.76
Total 53000 · Operating Expenses	41,244.64	277,745.66	343,990.00	356,273.02	-78,527.36
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	1,240.62	30,436.05	23,000.00	33,800.00	-3,363.95
54300 · Janitorial Service	607.00	5,928.00	6,000.00	6,900.00	-972.00
54400 · Janitorial Supplies	81.08	1,285.44	1,000.00	1,500.00	-214.56
54500 · Lawn Maintenance/Service	450.00	2,475.00	3,000.00	3,000.00	-525.00
54600 · Security	7,623.62	8,373.12	375.00	8,532.77	-159.65

	Aug '24	Oct '23 thru Sep '24	FY24 Original Budget	FY24 Amended Budget	\$ Over Budget
Total 54000 · Facility Costs	10,002.32	55,754.15	41,898.00	62,255.77	-6,501.62
55000 · Utilities					
55200 · Electricity	701.80	3,184.65	2,500.00	3,559.65	-375.00
55300 · Internet	306.28	1,605.42	1,350.00	1,600.00	5.42
55400 · Phone	237.01	2,950.93	2,460.00	3,188.00	-237.07
55500 · Water/Garbage	501.18	2,253.48	2,300.00	2,300.00	-46.52
Total 55000 · Utilities	<u>1,746.27</u>	<u>9,994.48</u>	<u>8,610.00</u>	<u>10,647.65</u>	<u>-653.17</u>
Total Expense	<u>104,910.42</u>	<u>763,087.01</u>	<u>959,331.00</u>	<u>959,331.00</u>	<u>-196,243.99</u>
Net Ordinary Income	-92,194.98	132,687.78	0.00	0.00	132,687.78
Other Income/Expense					
Other Income					
61000 · Reserve Funds-Special Projects	0.00	50,000.00	0.00	50,000.00	0.00
61001 · Reserve Funds-CGMM Dashboard	0.00	0.00	0.00	0.00	0.00
61100 · Reserve for Storage Building	0.00	21,100.00	0.00	21,100.00	0.00
61110 · Reserve funds ASR Project WCID1	<u>25,142.00</u>	<u>25,142.00</u>	<u>0.00</u>	<u>0.00</u>	<u>25,142.00</u>
Total Other Income	<u>25,142.00</u>	<u>96,242.00</u>	<u>0.00</u>	<u>71,100.00</u>	<u>25,142.00</u>
Other Expense					
65200 · Storage Building Repairs	0.00	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	<u>0.00</u>	<u>71,052.95</u>	<u>0.00</u>	<u>71,100.00</u>	<u>-47.05</u>
Net Other Income	<u>25,142.00</u>	<u>25,189.05</u>	<u>0.00</u>	<u>0.00</u>	<u>25,189.05</u>
Net Income	<u>-67,052.98</u>	<u>157,876.83</u>	<u>0.00</u>	<u>0.00</u>	<u>157,876.83</u>