

Clearwater Underground Water Conservation

Balance Sheet

01/07/26

As of December 31, 2025

Accrual Basis

	<u>Dec 31, 25</u>
ASSETS	
Current Assets	
Checking/Savings	
10005 · Cash-Reg Operating	16,368.51
10500 · Cash-TexPool Prime	735,242.02
10505 · Cash - TexPool	724,123.60
Total Checking/Savings	<u>1,475,734.13</u>
Accounts Receivable	
11000 · Accounts Receivable	11,250.00
Total Accounts Receivable	<u>11,250.00</u>
Other Current Assets	
11005 · Accounts Receivable - Taxes	21,155.11
12000 · Undeposited Funds	1,100.00
Total Other Current Assets	<u>22,255.11</u>
Total Current Assets	<u>1,509,239.24</u>
Fixed Assets	
15005 · Land	29,059.21
15010 · Leasehold Improvements	19,000.00
15015 · Building	353,985.86
15016 · Storage Building	154,382.03
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	74,423.64
15030 · Accumulated Depreciation	-328,805.24
Total Fixed Assets	<u>509,836.08</u>
Other Assets	
15051 · Accumulated Depr-Finance Lease	-5,148.43
15050 · Finance Lease ROU	23,762.00
Total Other Assets	<u>18,613.57</u>
TOTAL ASSETS	<u><u>2,037,688.89</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
24027 · Current Portion of Finance Leas	4,110.97
21000 · Deferred Tax Revenue	21,155.11
21050 · Compensated Absences Accrued	9,531.04
24000 · Payroll Liabilities	
24005 · Retirement Acct	1,691.93
Total 24000 · Payroll Liabilities	<u>1,691.93</u>
Total Other Current Liabilities	<u>36,489.05</u>
Total Current Liabilities	<u>36,489.05</u>
Long Term Liabilities	
24025 · Finance Lease Liability	19,843.48
24026 · Less Current Portion-Finance Le	-4,110.97
Total Long Term Liabilities	<u>15,732.51</u>
Total Liabilities	<u>52,221.56</u>

Clearwater Underground Water Conservation
Balance Sheet
As of December 31, 2025

	<u>Dec 31, 25</u>
Equity	
31000 · Unappropriated Fund Balance	927,722.33
32000 · *Retained Earnings	53,640.99
33000 · Investment in Fixed Assets	509,836.08
Net Income	<u>494,267.93</u>
Total Equity	<u>1,985,467.33</u>
TOTAL LIABILITIES & EQUITY	<u><u>2,037,688.89</u></u>

**Clearwater Underground Water Conservation
Profit & Loss Budget Performance
December 2025**

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01/07/2026

Accrual Basis

	Dec 25	Oct 25 thru Dec 25	FY26 Budget	\$ Over Budget
Ordinary Income/Expense				
Income				
40005 · Application Fee Income	0.00	0.00	10,000.00	-10,000.00
40007 · Administrative/Recording Fees	50.00	100.00	150.00	-50.00
40010 · Bell CAD Current Year Tax	431,770.18	658,537.94	917,444.00	-258,906.06
40015 · Bell CAD Delinquent Tax	1,302.12	3,362.12	10,000.00	-6,637.88
40020 · Interest Income	4,211.62	10,845.56	45,000.00	-34,154.44
40030 · Transport Fee Income	0.00	0.00	1,000.00	-1,000.00
40035 · Civil Penalties	0.00	0.00	0.00	0.00
Total Income	437,333.92	672,845.62	983,594.00	-310,748.38
Gross Profit	437,333.92	672,845.62	983,594.00	-310,748.38
Expense				
50000 · Administrative Expenses				
50100 · Audit	0.00	0.00	8,650.00	-8,650.00
50200 · Conferences & Prof Development	0.00	0.00	7,000.00	-7,000.00
50250 · Contingency Fund	0.00	0.00	77,115.00	-77,115.00
50300 · Director Expenses				
50305 · At Large	0.00	0.00	1,500.00	-1,500.00
50310 · Pct. 1	0.00	0.00	1,500.00	-1,500.00
50315 · Pct. 2	0.00	0.00	1,500.00	-1,500.00
50320 · Pct. 3	0.00	0.00	1,500.00	-1,500.00
50325 · Pct. 4	0.00	0.00	1,500.00	-1,500.00
Total 50300 · Director Expenses	0.00	0.00	7,500.00	-7,500.00
50400 · Director Fees				
50405 · At Large	300.00	300.00	2,550.00	-2,250.00
50410 · Pct. 1	0.00	0.00	2,550.00	-2,550.00
50415 · Pct. 2	300.00	300.00	2,550.00	-2,250.00
50420 · Pct. 3	300.00	300.00	2,550.00	-2,250.00
50425 · Pct. 4	0.00	0.00	2,550.00	-2,550.00
Total 50400 · Director Fees	900.00	900.00	12,750.00	-11,850.00
50500 · Dues & Memberships	514.50	3,106.50	5,000.00	-1,893.50
50550 · Election Expense	0.00	0.00	0.00	0.00
50600 · GMA 8 Expenses				
50605 · Technical Committee	0.00	731.25	2,000.00	-1,268.75
50610 · Administration	2,413.87	2,413.87	2,500.00	-86.13
50615 · GAM Development	0.00	0.00	10,000.00	-10,000.00
Total 50600 · GMA 8 Expenses	2,413.87	3,145.12	14,500.00	-11,354.88
50650 · Central Texas Water Alliance	25,000.00	25,000.00	25,000.00	0.00

	Oct 25		FY26 Budget	\$ Over Budget
	Dec 25	thru Dec 25		
50700 · Meals	21.00	41.43	1,200.00	-1,158.57
50800 · Mileage Reimbursements	224.00	544.60	4,000.00	-3,455.40
50900 · Travel & Hotel	0.00	697.18	5,000.00	-4,302.82
Total 50000 · Administrative Expenses	29,073.37	33,434.83	167,715.00	-134,280.17
51000 · Depreciation and Amortization	0.00	0.00	0.00	0.00
52000 · Salary Costs				
52005 · Administrative Assistant	5,303.42	15,910.26	63,641.00	-47,730.74
52010 · Educational Coord/Support Tech	4,985.17	14,955.51	59,822.00	-44,866.49
52015 · Manager	8,333.33	24,999.99	100,000.00	-75,000.01
52016 · Assistant General Manager	0.00	0.00	36,000.00	-36,000.00
52020 · Part Time/Intern	0.00	0.00	0.00	0.00
52025 · Office Assistant/Field Tech	4,451.08	13,353.24	53,413.00	-40,059.76
52040 · Health Insurance	3,277.04	11,808.16	45,256.00	-33,447.84
52045 · Payroll Taxes & Work Comp	1,864.54	5,593.59	26,905.00	-21,311.41
52050 · Retirement	807.71	2,423.13	10,730.00	-8,306.87
52055 · Payroll Expenses	25.00	105.31	750.00	-644.69
52060 · Freshbenies	44.00	132.00	600.00	-468.00
Total 52000 · Salary Costs	29,091.29	89,281.19	397,117.00	-307,835.81
53000 · Operating Expenses				
53010 · Accounting/Bank Service Expense	125.00	125.00	1,000.00	-875.00
53015 · Admin/Recording Fee Expenses	122.00	122.00	500.00	-378.00
53020 · Advertisement	0.00	0.00	4,000.00	-4,000.00
53030 · Appraisal District	2,479.17	2,479.17	9,630.00	-7,150.83
53100 · Clearwater Studies				
53105 · Trinity Studies				
53105.1 · Pumping Distribution	0.00	0.00	0.00	0.00
53105.2 · Pumping Test	0.00	0.00	0.00	0.00
53105.3 · Synoptic	0.00	0.00	0.00	0.00
53105.4 · GAM Run	5,998.75	5,998.75	10,000.00	-4,001.25
53105.5 · Mgmt Options	0.00	0.00	21,400.00	-21,400.00
53105.6 · Water Quality Studies	0.00	0.00	0.00	0.00
Total 53105 · Trinity Studies	5,998.75	5,998.75	31,400.00	-25,401.25
53110 · Edwards BFZ Studies				
53110.1 · Pumping Distribution	0.00	0.00	0.00	0.00
53110.2 · Pumping Test	0.00	0.00	0.00	0.00
53110.3 · Synoptic	0.00	0.00	12,500.00	-12,500.00
53110.4 · Spring Shed (Baylor)	0.00	0.00	0.00	0.00
53110.5 · Water Quality Studies	0.00	0.00	0.00	0.00
53110.6 · GAM Run	0.00	0.00	0.00	0.00
Total 53110 · Edwards BFZ Studies	0.00	0.00	12,500.00	-12,500.00
53115 · Drought Contingency Plan	0.00	2,201.25	45,000.00	-42,798.75

	Dec 25	Oct 25 thru Dec 25	FY26 Budget	\$ Over Budget
53120 · Endangered Species				
53120.1 · Coalition	0.00	0.00	0.00	0.00
53120.2 · Reimbursable Order	0.00	0.00	0.00	0.00
53120.3 · Aquifer Study	0.00	0.00	0.00	0.00
53120.4 · DPS Petition	0.00	0.00	0.00	0.00
Total 53120 · Endangered Species	0.00	0.00	0.00	0.00
53125 · Environmental Flows	0.00	0.00	0.00	0.00
53130 · General Consulting				
53130.1 · DFC Process	0.00	1,312.50	3,000.00	-1,687.50
53130.2 · Eval of Rules	0.00	0.00	0.00	0.00
53130.3 · Eval. Hydrogeologic Report	0.00	0.00	0.00	0.00
53130.4 · Investigations	4.00	624.35	5,000.00	-4,375.65
53130.5 · Geo Logging	0.00	0.00	1,500.00	-1,500.00
53130.6 · Aquifer Monitor Well Tool	0.00	0.00	0.00	0.00
53130.7 · ASR Study	0.00	0.00	0.00	0.00
53130.9 · CGMM Dashboard	931.25	4,500.00	7,500.00	-3,000.00
Total 53130 · General Consulting	935.25	6,436.85	17,000.00	-10,563.15
53135 · Monitor Well Construction/Equip	0.00	0.00	15,000.00	-15,000.00
53140 · Monitor Wells Expenses	65.74	65.74	10,000.00	-9,934.26
53141 · Weather Station Expense	0.00	0.00	0.00	0.00
53150 · Water Quality	0.00	354.94	4,500.00	-4,145.06
53155 · 3-D Visualization	0.00	0.00	0.00	0.00
Total 53100 · Clearwater Studies	6,999.74	15,057.53	135,400.00	-120,342.47
53200 · Spring Flow Gage System				
53205 · Op. & Maintenance	0.00	0.00	16,800.00	-16,800.00
53210 · Installation	0.00	0.00	0.00	0.00
Total 53200 · Spring Flow Gage System	0.00	0.00	16,800.00	-16,800.00
53300 · GIS Managemet/Analytics				
53305 · Enhancements - Data Base	0.00	4,756.00	21,900.00	-17,144.00
53306 · Hosting - Data Base	0.00	250.50	2,000.00	-1,749.50
53310 · Hosting - PDI	0.00	0.00	0.00	0.00
53311 · Hosting - Website	520.00	1,560.00	6,240.00	-4,680.00
53312 · Enhancements - Website	0.00	0.00	0.00	0.00
53315 · IT Network Sustainment	650.00	1,950.00	7,800.00	-5,850.00
53317 · Management Tool Sustainment	0.00	348.00	2,200.00	-1,852.00
Total 53300 · GIS Managemet/Analytics	1,170.00	8,864.50	40,140.00	-31,275.50
53400 · Computer Licenses/Virus Prctn	169.00	507.00	3,364.00	-2,857.00
53450 · Computer Repairs and Supplies	0.00	0.00	2,500.00	-2,500.00
53500 · Computer Software & Hardware	0.00	0.00	5,000.00	-5,000.00
53550 · Copier/Scanner/Plotter	527.82	1,583.46	6,350.00	-4,766.54
53600 · Educational Outreach/Marketing				

	Dec 25	Oct 25 thru Dec 25	FY26 Budget	\$ Over Budget
53603 · Sponsorships	200.00	1,200.00	8,000.00	-6,800.00
53605 · Event Cost	1,955.44	-910.06	8,000.00	-8,910.06
53615 · Promotional Items	0.00	0.00	3,500.00	-3,500.00
53620 · Supplies & Equipment	0.00	0.00	1,500.00	-1,500.00
53625 · Curriculum	0.00	0.00	0.00	0.00
Total 53600 · Educational Outreach/Marketing	2,155.44	289.94	21,000.00	-20,710.06
53650 · Furniture & Equipment	0.00	0.00	2,500.00	-2,500.00
53700 · Legal				
53701 · Drought Contingency Plan	0.00	0.00	0.00	0.00
53702 · Endangered Species	0.00	0.00	2,500.00	-2,500.00
53703 · General (rules/accountability)	2,712.00	2,712.00	10,000.00	-7,288.00
53704 · Legislative Research/Analysis	0.00	0.00	5,000.00	-5,000.00
53705 · Legislative Services	0.00	0.00	0.00	0.00
53706 · GMA/DFC/MAG support	0.00	0.00	5,000.00	-5,000.00
Total 53700 · Legal	2,712.00	2,712.00	22,500.00	-19,788.00
53720 · Office Supplies	204.22	204.22	5,400.00	-5,195.78
53730 · Permit Reviews				
53731 · Geoscience	0.00	1,012.50	25,000.00	-23,987.50
53732 · Legal Evaluation	0.00	0.00	25,000.00	-25,000.00
Total 53730 · Permit Reviews	0.00	1,012.50	50,000.00	-48,987.50
53740 · Postage	0.00	0.00	3,450.00	-3,450.00
53750 · Printing	0.00	0.00	2,500.00	-2,500.00
53760 · Reserve for Uncollected Taxes	0.00	0.00	27,500.00	-27,500.00
53780 · Subscriptions	853.00	994.64	2,100.00	-1,105.36
53785 · Mobile Classroom Expense	0.00	0.00	1,500.00	-1,500.00
53790 · Vehicle Expense	436.45	1,047.95	6,720.00	-5,672.05
Total 53000 · Operating Expenses	17,953.84	34,999.91	369,854.00	-334,854.09
54000 · Facility Costs				
54100 · Insurance				
54101 · Liability	0.00	2,530.00	2,530.00	0.00
54102 · Property	0.00	2,526.00	2,568.10	-42.10
54103 · Surety Bonds	0.00	1,560.00	1,560.00	0.00
54104 · Worker's Comp	0.00	1,050.00	1,050.00	0.00
54105 · Liability - Vehicle	0.00	2,639.90	2,639.90	0.00
54106 · Liability - Cyber Security	0.00	1,500.00	1,500.00	0.00
Total 54100 · Insurance	0.00	11,805.90	11,848.00	-42.10
54200 · Building Repairs/Maintenance	558.00	3,274.00	10,000.00	-6,726.00
54300 · Janitorial Service	607.00	1,821.00	7,300.00	-5,479.00
54400 · Janitorial Supplies	70.92	188.13	2,000.00	-1,811.87
54500 · Lawn Maintenance/Service	225.00	675.00	5,000.00	-4,325.00
54600 · Security	0.00	604.44	660.00	-55.56

	Dec 25	Oct 25 thru Dec 25	FY26 Budget	\$ Over Budget
Total 54000 · Facility Costs	1,460.92	18,368.47	36,808.00	-18,439.53
55000 · Utilities				
55200 · Electricity	703.29	995.64	4,000.00	-3,004.36
55300 · Internet	175.74	527.22	2,100.00	-1,572.78
55400 · Phone	237.01	711.03	3,000.00	-2,288.97
55500 · Water/Garbage	102.45	259.40	3,000.00	-2,740.60
Total 55000 · Utilities	1,218.49	2,493.29	12,100.00	-9,606.71
Total Expense	78,797.91	178,577.69	983,594.00	-805,016.31
Net Ordinary Income	358,536.01	494,267.93	0.00	494,267.93
Other Income/Expense				
Other Income				
61110 · Refund FY2023 ASR Project WCID1	0.00	0.00	0.00	0.00
Total Other Income	0.00	0.00	0.00	0.00
Net Other Income	0.00	0.00	0.00	0.00
Net Income	358,536.01	494,267.93	0.00	494,267.93