

Clearwater Underground Water Conservation

08/15/18

Balance Sheet

Accrual Basis

As of July 31, 2018

| | <u>Jul 31, 18</u> |
|--|----------------------------|
| ASSETS | |
| Current Assets | |
| Checking/Savings | |
| 10005 · Cash-Reg Operating | 5,864.27 |
| 10500 · Cash-TexPool Prime | 443,919.49 |
| 10505 · Cash - TexPool | 441,407.97 |
| Total Checking/Savings | <u>891,191.73</u> |
| Accounts Receivable | |
| 11000 · Accounts Receivable | 90.00 |
| Total Accounts Receivable | <u>90.00</u> |
| Other Current Assets | |
| 11005 · Accounts Receivable - Taxes | 20,369.00 |
| Total Other Current Assets | <u>20,369.00</u> |
| Total Current Assets | <u>911,650.73</u> |
| Fixed Assets | |
| 15005 · Land | 59,981.29 |
| 15010 · Leasehold Improvements | 19,000.00 |
| 15015 · Building | 304,470.08 |
| 15016 · Storage Building | 104,382.03 |
| 15018 · Monitor Wells | 50,238.18 |
| 15019 · Mobile Classroom Trailer | 76,989.85 |
| 15020 · Field Equipment | 17,243.55 |
| 15023 · Vehicles | 6,920.00 |
| 15025 · Office Equipment | 59,939.04 |
| 15030 · Accumulated Depreciation | -112,982.46 |
| Total Fixed Assets | <u>586,181.56</u> |
| TOTAL ASSETS | <u><u>1,497,832.29</u></u> |
| LIABILITIES & EQUITY | |
| Liabilities | |
| Current Liabilities | |
| Other Current Liabilities | |
| 21000 · Deferred Tax Revenue | 20,369.00 |
| 24000 · Payroll Liabilities | |
| 24005 · Retirement Acct | 1,527.82 |
| Total 24000 · Payroll Liabilities | <u>1,527.82</u> |
| Total Other Current Liabilities | <u>21,896.82</u> |
| Total Current Liabilities | <u>21,896.82</u> |
| Total Liabilities | 21,896.82 |
| Equity | |
| 31000 · Unappropriated Fund Balance | 659,555.12 |
| 33000 · Investment in Fixed Assets | 586,181.56 |
| Net Income | 230,198.79 |
| Total Equity | <u>1,475,935.47</u> |
| TOTAL LIABILITIES & EQUITY | <u><u>1,497,832.29</u></u> |

**Clearwater Underground Water Conservation
Profit & Loss Budget vs. Actual
October 2017 through July 2018**

3:29 PM
08/02/2018
Accrual Basis

| | Jul '18 | Oct '17 - Jul '18 | FY18 Original Budget | Budget | \$ Over Budget |
|--|-----------------|----------------------|----------------------------|-------------------|-------------------|
| Ordinary Income/Expense | | | | | |
| Income | | | | | |
| 40005 - Application Fee Income | 0.00 | 5,600.00 | 20,000.00 | 20,000.00 | -14,400.00 |
| 40010 - Bell CAD Current Year Tax | 607.52 | 668,433.47 | 696,520.00 | 696,520.00 | -28,086.53 |
| 40015 - Bell CAD Deliquent Tax | 85.44 | 10,023.25 | 5,000.00 | 5,000.00 | 5,023.25 |
| 40020 - Interest Income | 1,582.94 | 12,676.96 | 2,000.00 | 2,000.00 | 10,676.96 |
| 40030 - Transport Fee Income | 0.00 | 1,088.86 | 1,000.00 | 1,000.00 | 88.86 |
| Total Income | 2,275.90 | 697,822.54 | 724,520.00 | 724,520.00 | -26,697.46 |
| Gross Profit | 2,275.90 | 697,822.54 | 724,520.00 | 724,520.00 | -26,697.46 |
| Expense | | | | | |
| 50000 - Administrative Expenses | | | | | |
| 50100 - Audit | 0.00 | 6,600.00 | 6,600.00 | 6,600.00 | 0.00 |
| 50200 - Conferences & Prof Development | -435.00 | 2,920.00 | 3,500.00 | 3,500.00 | -580.00 |
| 50250 - Contingency Fund | 0.00 | 0.00 | 10,269.00 | 10,269.00 | -10,269.00 |
| 50300 - Director Expenses | | | | | |
| 50305 - At Large | 0.00 | 510.00 | 1,500.00 | 1,500.00 | -990.00 |
| 50310 - Pct. 1 | 0.00 | 625.00 | 1,500.00 | 1,500.00 | -875.00 |
| 50315 - Pct. 2 | 0.00 | 510.00 | 1,500.00 | 1,500.00 | -990.00 |
| 50320 - Pct. 3 | 0.00 | 125.00 | 1,500.00 | 1,500.00 | -1,375.00 |
| 50325 - Pct. 4 | 0.00 | 1,017.86 | 1,500.00 | 1,500.00 | -482.14 |
| 50330 - PAC | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total 50300 - Director Expenses | 0.00 | 2,787.86 | 7,500.00 | 7,500.00 | -4,712.14 |
| 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 | 0.00 | 0.00 | 0.00 |
| 50415 - Pct. 2 | 150.00 | 1,500.00 | 2,550.00 | 2,550.00 | -1,050.00 |
| 50420 - Pct. 3 | 0.00 | 1,050.00 | 2,550.00 | 2,550.00 | -1,500.00 |
| 50425 - Pct. 4 | 300.00 | 2,850.00 | 5,100.00 | 5,100.00 | -2,250.00 |
| Total 50400 - Director Fees | 600.00 | 7,200.00 | 12,750.00 | 12,750.00 | -5,550.00 |
| 50500 - Dues & Memberships | 0.00 | 2,072.00 | 2,500.00 | 2,500.00 | -428.00 |
| 50550 - Election Expense | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 50600 - GMA 8 Expenses | | | | | |
| 50605 - Technical Committee | 300.00 | 1,132.70 | 5,000.00 | 5,000.00 | -3,867.30 |
| 50610 - Administration | 0.00 | 184.87 | 5,000.00 | 5,000.00 | -4,815.13 |
| Total 50600 - GMA 8 Expenses | 300.00 | 1,317.57 | 10,000.00 | 10,000.00 | -8,682.43 |

| | Jul '18 | Oct '17 - Jul '18 | FY18 Original Budget | Budget | \$ Over Budget |
|--|------------------|-------------------|----------------------|-------------------|-------------------|
| 50700 - Meals | 22.34 | 387.85 | 1,000.00 | 1,000.00 | -612.15 |
| 50800 - Mileage Reimbursements | 90.47 | 4,110.92 | 5,000.00 | 5,000.00 | -889.08 |
| 50900 - Travel & Hotel | 903.64 | 3,166.90 | 4,500.00 | 4,500.00 | -1,333.10 |
| Total 50000 - Administrative Expenses | 1,481.45 | 30,563.10 | 63,619.00 | 63,619.00 | -33,055.90 |
| 52000 - Salary Costs | | | | | |
| 52005 - Administrative Assistant | 3,915.50 | 39,155.00 | 46,986.00 | 46,986.00 | -7,831.00 |
| 52010 - Educational Coord/Support Tech | 3,333.33 | 33,333.30 | 40,000.00 | 40,000.00 | -6,666.70 |
| 52015 - Manager | 6,491.67 | 64,916.70 | 77,900.00 | 77,900.00 | -12,983.30 |
| 52020 - Part Time/Intern | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 52025 - Office Assistant/Field Tech | 2,916.67 | 29,166.71 | 35,000.00 | 35,000.00 | -5,833.29 |
| 52040 - Health Insurance | 3,439.43 | 33,735.16 | 24,000.00 | 41,273.28 | -7,538.12 |
| 52045 - Payroll Taxes & Work Comp | 1,257.45 | 13,133.60 | 20,000.00 | 20,000.00 | -6,866.40 |
| 52050 - Retirement | 685.85 | 6,858.50 | 8,995.00 | 8,995.00 | -2,136.50 |
| 52055 - Payroll Expenses | 8.66 | 60.62 | 125.00 | 125.00 | -64.38 |
| Total 52000 - Salary Costs | 22,048.56 | 220,359.59 | 253,006.00 | 270,279.28 | -49,919.69 |
| 53000 - Operating Expenses | | | | | |
| 53010 - Bank Service Charges | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 53020 - Advertisement | 600.00 | 2,248.18 | 3,500.00 | 3,500.00 | -1,251.82 |
| 53030 - Appraisal District | 0.00 | 5,496.41 | 8,000.00 | 8,000.00 | -2,503.59 |
| 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 | 4,640.00 | 4,640.00 | -4,640.00 |
| 53105.4 - GAM Run | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 53105.5 - Mgmt Options | 0.00 | 1,339.00 | 25,140.00 | 25,140.00 | -23,801.00 |
| 53105.6 - Water Quality Studies | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total 53105 - Trinity Studies | 0.00 | 1,339.00 | 29,780.00 | 29,780.00 | -28,441.00 |

| | Jul '18 | Oct '17 - Jul '18 | FY18 Original Budget | Budget | \$ Over Budget |
|--|-----------------|-------------------|----------------------|------------------|-------------------|
| 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) | 7,263.00 | 21,788.00 | 30,000.00 | 30,000.00 | -8,212.00 |
| 53110.5 - Water Quality Studies | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total 53110 - Edwards BFZ Studies | 8,513.00 | 25,538.00 | 35,000.00 | 35,000.00 | -9,462.00 |
| 53115 - Drought Contingency Plan | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 53120 - Endangered Species | 0.00 | 15,000.00 | 15,000.00 | 15,000.00 | 0.00 |
| 53125 - Environmental Flows | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 53130 - General Consulting | | | | | |
| 53130.1 - DFC Process | 558.00 | 1,226.83 | 10,440.00 | 10,440.00 | -9,213.17 |
| 53130.2 - Eval of Rules | 0.00 | 135.00 | 9,800.00 | 9,800.00 | -9,665.00 |
| 53130.3 - Eval. Hydrogeologic Report | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 53130.4 - Investigations | 0.00 | 0.00 | 7,000.00 | 7,000.00 | -7,000.00 |
| 53130.5 - Geo Logging | 3,750.00 | 11,250.00 | 15,000.00 | 15,000.00 | -3,750.00 |
| 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 | 4,250.00 | 12,750.00 | 17,000.00 | 17,000.00 | -4,250.00 |
| Total 53130 - General Consulting | 8,558.00 | 25,361.83 | 59,240.00 | 59,240.00 | -33,878.17 |
| 53135 - Monitor Well Construction | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 53140 - Monitor Wells Expenses | 4.14 | 121.08 | 30,000.00 | 30,000.00 | -29,878.92 |
| 53145 - Spring Flow Gauge | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 53150 - Water Quality | 152.05 | 1,259.80 | 4,000.00 | 4,000.00 | -2,740.20 |
| 53155 - 3-D Visualization | 3,000.00 | 9,550.00 | 12,000.00 | 12,000.00 | -2,450.00 |

| | Jul '18 | Oct '17 - Jul '18 | FY18 Original Budget | Budget | \$ Over Budget |
|---|-----------|----------------------|----------------------------|------------|-------------------|
| Total 53100 - Clearwater Studies | 20,227.19 | 78,169.71 | 185,020.00 | 185,020.00 | -106,850.29 |
| 53200 - Spring Flow Gage System | | | | | |
| 53205 - Op. & Maintenance | 3,862.50 | 11,587.50 | 16,000.00 | 16,000.00 | -4,412.50 |
| 53210 - Installation | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total 53200 - Spring Flow Gage System | 3,862.50 | 11,587.50 | 16,000.00 | 16,000.00 | -4,412.50 |
| 53300 - Computer Consulting | | | | | |
| 53305 - Enhancements - Data Base | 0.00 | 10,117.76 | 10,000.00 | 10,117.76 | 0.00 |
| 53306 - Hosting - Data Base | 0.00 | 3,000.00 | 3,000.00 | 3,000.00 | 0.00 |
| 53310 - Hosting - PDI | 0.00 | 1,000.00 | 1,000.00 | 1,000.00 | 0.00 |
| 53311 - Hosting - Website | 0.00 | 0.00 | 2,000.00 | 2,000.00 | -2,000.00 |
| 53312 - Enhancements - Website | 0.00 | 0.00 | 3,000.00 | 2,882.24 | -2,882.24 |
| 53315 - IT Network Sustainment | 450.00 | 6,900.00 | 8,000.00 | 8,000.00 | -1,100.00 |
| Total 53300 - Computer Consulting | 450.00 | 21,017.76 | 27,000.00 | 27,000.00 | -5,982.24 |
| 53400 - Computer Licenses/Virus Prtctn | 0.00 | 770.00 | 1,500.00 | 1,500.00 | -730.00 |
| 53450 - Computer Repairs and Supplies | 0.00 | 0.00 | 1,500.00 | 1,500.00 | -1,500.00 |
| 53500 - Computer Software & Hardware | 0.00 | 14,455.12 | 15,000.00 | 15,000.00 | -544.88 |
| 53550 - Copier/Scanner/Plotter | 498.57 | 4,994.33 | 6,000.00 | 6,000.00 | -1,005.67 |
| 53600 - Educational Outreach/Marketing | | | | | |
| 53605 - Event Cost | 324.79 | 7,004.70 | 10,000.00 | 10,000.00 | -2,995.30 |
| 53615 - Promotional Items | 0.00 | 1,298.57 | 5,000.00 | 5,000.00 | -3,701.43 |
| 53620 - Supplies & Equipment | 0.00 | 9,700.00 | 15,000.00 | 15,000.00 | -5,300.00 |
| 53625 - Curriculum | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total 53600 - Educational Outreach/Marketing | 324.79 | 18,003.27 | 30,000.00 | 30,000.00 | -11,996.73 |
| 53650 - Furniture & Equipment | 0.00 | 299.00 | 1,500.00 | 1,500.00 | -1,201.00 |
| 53700 - Legal | | | | | |
| 53701 - Drought Contingency Plan | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 53702 - Endangered Species | 0.00 | 0.00 | 3,000.00 | 3,000.00 | -3,000.00 |
| 53703 - General (rules/accountability) | 0.00 | 3,298.74 | 10,000.00 | 10,000.00 | -6,701.26 |
| 53704 - Legislative Research/Analysis | 1,120.50 | 6,056.00 | 10,000.00 | 10,000.00 | -3,944.00 |
| 53705 - Legislative Services | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 53706 - GMA/DFC/MAG support | 0.00 | 3,243.02 | 10,000.00 | 10,000.00 | -6,756.98 |
| Total 53700 - Legal | 1,120.50 | 12,597.76 | 33,000.00 | 33,000.00 | -20,402.24 |

| | Jul '18 | Oct '17 - Jul '18 | FY18 Original Budget | Budget | \$ Over Budget |
|---|-------------------|----------------------|----------------------------|-------------------|--------------------|
| 53720 - Office Supplies | -51.91 | 2,211.90 | 3,000.00 | 3,000.00 | -788.10 |
| 53730 - Permit Reviews | | | | | |
| 53731 - Geoscience | 0.00 | 8,465.37 | 15,000.00 | 9,147.85 | -682.48 |
| 53732 - Legal Evaluation | 0.00 | 10,852.15 | 5,000.00 | 10,852.15 | 0.00 |
| Total 53730 - Permit Reviews | 0.00 | 19,317.52 | 20,000.00 | 20,000.00 | -682.48 |
| 53740 - Postage | 450.00 | 1,686.58 | 2,500.00 | 2,500.00 | -813.42 |
| 53750 - Printing | 126.38 | 1,182.23 | 2,500.00 | 2,500.00 | -1,317.77 |
| 53760 - Reserve for Uncollected Taxes | 0.00 | 0.00 | 20,000.00 | 20,000.00 | -20,000.00 |
| 53770 - Storage Unit | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 53780 - Subscriptions | 0.00 | 430.38 | 900.00 | 900.00 | -469.62 |
| 53785 - Mobile Classroom Expense | 11.82 | 70.56 | 1,500.00 | 1,500.00 | -1,429.44 |
| 53790 - Vehicle Expense | 273.69 | 2,073.76 | 4,000.00 | 4,000.00 | -1,926.24 |
| Total 53000 - Operating Expenses | 27,893.53 | 196,611.97 | 382,420.00 | 382,420.00 | -185,808.03 |
| 54000 - Facility Costs | | | | | |
| 54100 - Insurance | | | | | |
| 54101 - Liability | 0.00 | 1,220.08 | 2,250.00 | 1,220.08 | 0.00 |
| 54102 - Property | 0.00 | 1,495.16 | 1,225.00 | 1,495.16 | 0.00 |
| 54103 - Surety Bonds | 0.00 | 200.00 | 700.00 | 315.76 | -115.76 |
| 54104 - Worker's Comp | 0.00 | 791.36 | 800.00 | 800.00 | -8.64 |
| 54105 - Liability - Vehicle | 0.00 | 1,144.00 | 0.00 | 1,144.00 | 0.00 |
| Total 54100 - Insurance | 0.00 | 4,850.60 | 4,975.00 | 4,975.00 | -124.40 |
| 54200 - Building Repairs/Maintenance | 2,657.63 | 5,356.09 | 7,000.00 | 7,000.00 | -1,643.91 |
| 54300 - Janitorial Service | 280.00 | 2,800.00 | 3,375.00 | 3,375.00 | -575.00 |
| 54400 - Janitorial Supplies | 96.95 | 361.82 | 750.00 | 750.00 | -388.18 |
| 54500 - Lawn Maintenance Service | 0.00 | 233.15 | 600.00 | 600.00 | -366.85 |
| 54600 - Security | 29.95 | 299.50 | 375.00 | 375.00 | -75.50 |
| Total 54000 - Facility Costs | 3,064.53 | 13,901.16 | 17,075.00 | 17,075.00 | -3,173.84 |
| 55000 - Utilities | | | | | |
| 55200 - Electricity | 209.69 | 1,659.83 | 2,400.00 | 2,400.00 | -740.17 |
| 55300 - Internet | 150.78 | 1,402.24 | 1,800.00 | 1,800.00 | -397.76 |
| 55400 - Phone | 168.11 | 1,828.27 | 2,200.00 | 2,200.00 | -371.73 |
| 55500 - Water/Garbage | 220.26 | 1,298.59 | 2,000.00 | 2,000.00 | -701.41 |
| Total 55000 - Utilities | 748.84 | 6,188.93 | 8,400.00 | 8,400.00 | -2,211.07 |
| Total Expense | 55,236.91 | 467,624.75 | 724,520.00 | 741,793.28 | -274,168.53 |
| Net Ordinary Income | -52,961.01 | 230,197.79 | 0.00 | -17,273.28 | 247,471.07 |