

Appendix A

**Clearwater Underground Water Conservation District
Adopted Budget FY2019**

REVENUE

Application Fee Income	30,000.00
Bell CAD Current Year Tax	716,271.00
Bell CAD Deliquent Tax	7,500.00
Interest Income	5,000.00
Transport Fee Income	1,000.00
Total Income	759,771.00
Gross Profit	759,771.00

EXPENDITURES

Administrative Expenses

Audit	7,000.00
Conferences & Prof Development	4,000.00
Contingency Fund	13,003.00
Director Expenses	7,500.00
Director Fees	12,750.00
Dues & Memberships	2,750.00
Election Expense	500.00
GMA 8 Expenses	10,000.00
Meals	1,000.00
Mileage Reimbursements	5,000.00
Travel & Hotel	4,500.00
Total - Administrative Expenses	68,003.00

Salary Costs

Administrative Assistant	46,986.00
Educational Coord/Support Tech	40,000.00
Manager	80,237.00
Office Assistant/Field Tech	36,050.00
Health Insurance	41,274.00
Payroll Taxes & Work Comp	20,000.00
Retirement	9,148.00
Payroll Expenses	125.00
Total - Salary Costs	273,820.00

Operating Expenses

Advertisement	3,500.00
Appraisal District	8,000.00
Clearwater Studies	167,383.00
Spring Flow Gage System	15,900.00
Computer Consulting	24,250.00
Computer Licenses/Virus Prctn	1,500.00
Computer Repairs and Supplies	3,000.00
Computer Software & Hardware	7,500.00
Copier/Scanner/Plotter	6,000.00
Educational Outreach/Marketing	22,500.00
Furniture & Equipment	1,500.00
Legal	63,000.00
Office Supplies	3,000.00
Permit Reviews	30,000.00
Postage	2,500.00
Printing	2,500.00
Reserve for Uncollected Taxes	20,000.00
Subscriptions	900.00
Mobile Classroom Expense	1,500.00
Vehicle Expense	4,000.00
Total - Operating Expenses	388,433.00

Total - Facility Costs 20,915.00

Total - Utilities 8,600.00

Total Expenditures **759,771.00**

For a detailed copy of the FY19 Budget, please contact CUWCD at 254-933-0120

8/23/2018

FILED FOR RECORD
 2018 AUG 24 A 9:04
 SHELLEY DOSTON
 CO. CLERK, FIELD CO. TX

**RESOLUTION AND ORDER
OF THE BOARD OF DIRECTORS OF THE CLEARWATER
UNDERGROUND WATER CONSERVATION DISTRICT
MEETING HELD AUGUST 22, 2018**

THE STATE OF TEXAS	§	
	§	A RESOLUTION AND ORDER
COUNTY OF BELL	§	
	§	SETTING ANNUAL TAX RATE
CLEARWATER UWCD	§	

The Board of Directors of the Clearwater Underground Water Conservation District met in a regular session, open to the public, after due notice, at the Clearwater Underground Water Conservation District, located at 700 Kennedy Court, Belton, Texas, within the boundaries of the District, on the 22nd day of August 2018, whereupon the roll was called of the members of the Board of Directors, to wit:

Leland Gersbach	President
Wallace Biskup	Vice President (absent)
Judy Parker	Secretary
C. Gary Young	Director
David Cole	Director

Four (4) of the five (5) Board members were present, thus constituting a quorum.

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

“Aye”: 4; “No”: 0; “Abstained”: 0; “Absent”: 1.

The Order thus adopted is as follows:

WHEREAS, the Board of Directors was authorized by applicable statutory law to levy a sufficient tax to cover all maintenance and operation expenses of the District;

WHEREAS, the Board of Directors reviewed and approved its budget for its fiscal year October 1, 2018, through September 30, 2019, and determined what tax rate should be set to meet such budget requirements;

WHEREAS, the appraisal roll of the District for 2018 has been prepared and certified by the Tax Appraisal District of Bell County and submitted to the District's tax collector; and

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

I.

The operation and maintenance tax rate for tax year 2018 shall be \$0.00383 per one hundred dollars (\$100) of assessed valuation. Be it known that this 2018 tax rate is the less than last year's \$0.00385 per \$100 of assessed valuation, but this rate will increase total taxes in Clearwater by 2.51%, or \$0.14 on the average appraised value of a residence at \$152,316.

THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE. THIS TAX RATE WILL NOT REDUCE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME.

The Bell County Tax Assessor and Collector shall take all steps necessary and authorized by the law to collect taxes as owed pursuant to this order. Said taxes shall be levied, assessed and collected at the rate of \$0.00383 per \$100 valuation for 2018 as provided for in the District's enabling act; Chapters 36 Texas Groundwater Water Code, as applicable; and all other applicable laws.

II.


The Board President or Vice President are authorized to execute, and the Secretary or any Assistant Secretary to attest, this order on behalf of the Board of Directors.

PASSED, APPROVED AND ADOPTED this the 22nd day of August, 2018.

CLEARWATER UNDERGROUND WATER CONSERVATION DISTRICT

By: 
Leland Gersbach, Board President (or)
Wallace Biskup, Board Vice President

ATTEST:



Judy Parker, Board Secretary (or)
Dick Aaron, Assistant Secretary

Appendix B

CLEARWATER UNDERGROUND WATER CONSERVATION DISTRICT

COMMUNICATIONS WITH THOSE CHARGED WITH GOVERNANCE

SEPTEMBER 30, 2019

ALTON D. THIELE, P.C.

CERTIFIED PUBLIC ACCOUNTANT

300 E. AVENUE C

P.O. BOX 808

BELTON, TX 76513-0808

ALTON D. THIELE, P.C.

**Certified Public Accountant
300 East Avenue C
P. O. Box 808
Belton, Texas 76513-0808**

February 6, 2020

To the Board of Directors
Clearwater Underground Water Conservation District
700 Kennedy Ct.
PO Box 1989
Belton, TX 76513

We have audited the basic financial statements of Clearwater Underground Water Conservation District (the District) as of and for the year ended September 30, 2019. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards and *Government Auditing Standards*, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter dated August 19, 2019. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Clearwater Underground Water Conservation District are described in NOTE 1 to the financial statements. The application of existing policies was not changed during the fiscal year ended September 30, 2019. We noted no transactions entered into by the District during the year for which there is a lack of authoritative guidance or consensus. All significant transactions, that we are aware of, have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The two most sensitive estimates affecting the financial statements were:

Management's estimate of the useful lives of its capital assets is significant due to the very nature of determining how long an item might last. We evaluated the key factors and assumptions used to develop these estimates in determining that it is reasonable in relation to the financial statements taken as a whole.

Management's estimate of the budget of the District is significant due to the changing needs of the district and the changing property tax base within the District boundaries. We evaluated the key factors and assumptions used to develop these estimates in determining their reasonableness in relation to the financial statements taken as a whole.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to the financial statements taken as a whole.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a financial accounting, reporting or auditing matter, whether or not resolved to our satisfaction that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the Management Representation Letter dated February 6, 2020.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the District's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the District's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition of retention.

Other Matters

With respect to the supplementary information accompanying the financial statements, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

This information is intended solely for the use of the Board of Directors and Management of Clearwater Underground Water Conservation District and is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,



Alton D. Thiele, P.C.
Belton, TX

**CLEARWATER UNDERGROUND
WATER CONSERVATION DISTRICT**

**BASIC FINANCIAL STATEMENTS
AND
INDEPENDENT AUDITORS' REPORT**

SEPTEMBER 30, 2019

ALTON D. THIELE, P.C.
CERTIFIED PUBLIC ACCOUNTANT
300 E. AVENUE C
P.O. BOX 808
BELTON, TX 76513-0808

CLEARWATER UNDERGROUND WATER CONSERVATION DISTRICT
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ALTON D. THIELE, P.C.

CERTIFIED PUBLIC ACCOUNTANT

300 EAST AVENUE C

P.O. BOX 808

BELTON, TX 76513-0808

INDEPENDENT AUDITORS' REPORT

To the Board of Directors
Clearwater Underground Water Conservation District
Belton, Texas

We have audited the accompanying financial statements for the governmental activities and the aggregate remaining fund information of the Clearwater Underground Water Conservation District (the District), as of and for the year ended September 30, 2019, which collectively comprise the District's basic financial statements as listed in the table of contents, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the net position of the governmental activities and the aggregate remaining fund information of Clearwater Underground Water Conservation District, as of September 30, 2019, and the respective changes in fund balances in conformity with accounting principles generally accepted in the United States of America.

Report Issued In Accordance with *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated February 6, 2020, on our consideration of the District's internal control over financial reporting (internal control) and on our tests of its compliance with certain provisions of laws, regulations, contracts, and other matters. The purpose of that report is to describe the scope of our testing of internal control and compliance, and the results of that testing, and not to provide an opinion on internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

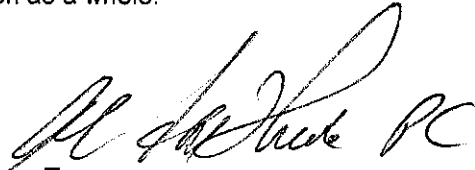
Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 3 through 5 and budgetary comparison information on page 16 be presented to supplement the financial statements. Such information, although not a required part of the basic financial statements, is required by the Governmental Accounting Standards Board (GASB), 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. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about 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 do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise the District's basic financial statements. The Texas Supplementary Information, on pages 18 through 21, is presented for purposes of additional analysis and is not a required part of the basic financial statements of the District. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly presented in all material respects, in relation to the basic financial statements taken as a whole.

A handwritten signature in black ink, appearing to read "M. J. ... PC", is written over the typed text of the date and location.

Belton, Texas
February 6, 2020

**CLEARWATER UNDERGROUND WATER CONSERVATION DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
SEPTEMBER 30, 2019**

The management of the Clearwater Underground Water Conservation District (the District), offers readers of the District's annual financial report this narrative overview and analysis of the District's financial performance during the fiscal year ended September 30, 2019. This discussion and analysis is intended to be an easily readable analysis of the District's financial activities based on currently known facts, decisions, and conditions. Please read it in conjunction with the Independent Auditors' Report and the District's basic financial statements and the related notes.

FINANCIAL HIGHLIGHTS

The District's total net position,	\$ 1,477,134
Cash and investments,	\$ 872,639
Capital assets, net of accumulated depreciation	\$ 592,189
Total tax revenues,	\$ 697,850
Operational expenditures,	\$ 613,054

OVERVIEW OF THE FINANCIAL STATEMENTS

This annual financial report consists of, but is not limited to, the following: Management's Discussion and Analysis (this section, which is intended to serve as an introduction to the basic financial statements), the basic financial statements, and the related notes to the financial statements. The District is a governmental entity and follows the accrual basis of fund accounting for a governmental entity. The District is funded primarily by property tax revenue from within the District's boundaries to provide a means by which underground water is controlled and monitored throughout the District.

REPORT LAYOUT

In addition to the Management's Discussion and Analysis (MD&A) (pages 3-5), the report consists of basic financial statements, notes to the financial statements, required supplementary information and supplementary information. The basic financial statements are highly condensed and present a government-wide view of the District's finances.

The *Government-wide Financial Statements* (pages 6-9) are designed to be more corporate-like in that all activities are consolidated into a total for the District. The *Statement of Net Position* presents information on all District assets and liabilities, with the difference between the two reported as net position. The *Statement of Activities* presents information about the District's revenues and expenses regardless of when cash is received or paid.

The Fund Financial Statements (presented in conjunction with Government-wide Financial Statements, pages 6-9) are a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The District, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All funds of the District can be divided into two categories: governmental funds and proprietary funds. However, there were no proprietary funds. Fund financial statements, unlike government-wide financial statements, focus on near-term inflows and outflows of spendable resources, as well as on spendable resources available at the end of the fiscal year.

The *Notes to the Financial Statements* (pages 10-14) provide additional information that is essential to a full understanding of the data provided in the government-wide basic financial statements. Required and other supplemental information (pages 16-21) is also provided for additional information and analysis.

**CLEARWATER UNDERGROUND WATER CONSERVATION DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
SEPTEMBER 30, 2019**

FINANCIAL ANALYSIS OF THE DISTRICT

Statement of Net Position: The following table summarizes the net position of the District

	<u>2019</u>	<u>2018</u>	<u>Change</u>
Assets			
Current Assets	\$ 894,377	\$ 781,851	\$ 112,526
Capital Assets, net of accumulated depreciation	<u>592,189</u>	<u>590,206</u>	<u>1,983</u>
Total Assets	<u>1,486,566</u>	<u>1,372,057</u>	<u>114,509</u>
Liabilities			
Current Liabilities	<u>9,432</u>	<u>8,493</u>	<u>939</u>
Total Liabilities	<u>9,432</u>	<u>8,493</u>	<u>939</u>
Net Position			
Net Investment in Capital Assets	592,189	590,206	1,983
Unrestricted	<u>884,945</u>	<u>752,964</u>	<u>131,981</u>
Total Net Position	<u>1,477,134</u>	<u>1,343,170</u>	<u>133,964</u>
Prior Period Adjustment	-	20,394	(20,394)
Total Net Position, as adjusted	<u>1,477,134</u>	<u>1,363,564</u>	<u>113,570</u>
Total Liabilities, Deferred Inflows and Net Position	<u>\$ 1,486,566</u>	<u>\$ 1,372,057</u>	<u>\$ 114,509</u>

Statement of Activities: The following table summarizes the changes in net position

	<u>2019</u>	<u>2018</u>	<u>Change</u>
Tax Revenue	\$697,850	\$692,683	\$ 5,167
Interest and Other Revenues	28,774	22,269	6,505
Expenditures	<u>(613,054)</u>	<u>(621,493)</u>	<u>8,439</u>
Change in Net Position	<u>\$113,570</u>	<u>\$ 93,459</u>	<u>\$ 20,111</u>

As shown in the above information, the District improved financially, overall with an increase in net position of \$20,111. Operational expenditures were \$613,054, which includes increases in legal costs and decreases in studies costs. Capital outlays of \$35,066 were greater than depreciation of \$33,082 which created an increase in net investment in capital assets of \$1,984.

**CLEARWATER UNDERGROUND WATER CONSERVATION DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
SEPTEMBER 30, 2019**

BUDGETARY HIGHLIGHTS

Actual tax revenues received were less than the budgeted tax revenues by \$(19,366) or 3%. However, actual operational expenditures were 25% less than budgeted expenditures. This resulted in an increase in fund balance of \$127,571. The budget was legally adopted according to established guidelines and the Board of Directors legally adopted amendments to individual budget items during the fiscal year. (See page 16 for details)

CAPITAL ASSETS

During the year, capital expenditures were made, so that at September 30, 2019, the District had a net increase in Capital Assets of \$1,984. The Net Investment in Capital Assets, net of depreciation and related debt, at fiscal year-end was \$592,189.

Additional information regarding Capital Assets can be found in the notes to the financial statements. (Note-3, page 13)

DEBT OUTSTANDING

The District had no long-term debt as of the fiscal year ended September 30, 2019.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET AND RATES

The District's property tax rate for the 2019/2020 fiscal year (FY19-20) was lowered to \$0.00357 per \$100 valuation. The estimated taxable property value is \$20,574,201,681 for total expected tax revenue of \$734,499. Other Income and delinquent property taxes is estimated at \$59,000. The District's budgeted expenditures for FY 19-20 are expected to be \$820,613 and with the addition of \$27,114 in reserve funds, will result in a balanced budget for the coming fiscal year.

FINANCIAL CONTACT

The District's financial statements are designed to present users (citizens, taxpayers, creditors, and regulatory agencies) with a general overview of the District's finances and to demonstrate the District's accountability. If you have questions about the report or need additional financial information, please contact the District Manager at 700 Kennedy Ct., PO Box 1989, Belton, TX 76513.

**CLEARWATER UNDERGROUND WATER CONSERVATION DISTRICT
STATEMENT OF NET POSITION AND BALANCE SHEET - GOVERNMENTAL FUNDS**

SEPTEMBER 30, 2019

	<u>General Fund</u>	<u>Total</u>	<u>Adjustments</u>	<u>Statement of Net Position</u>
<u>ASSETS</u>				
Cash in Banks	\$ 11,060	\$ 11,060	\$ -	\$ 11,060
Invested Funds	861,579	861,579	-	861,579
Receivables:				
Taxes	21,738	21,738	-	21,738
Capital Assets Not Being Depreciated:				
Land	-	-	59,981	59,981
Capital Assets (net of accumulated depreciation):				
Infrastructure	-	-	532,208	532,208
Total Assets	<u>\$ 894,377</u>	<u>\$ 894,377</u>	<u>\$ 592,189</u>	<u>\$ 1,486,566</u>
 <u>LIABILITIES</u>				
Liabilities				
Current and Non-current	\$ 2	\$ 2	\$ 9,430	\$ 9,432
Total Liabilities	<u>2</u>	<u>2</u>	<u>9,430</u>	<u>9,432</u>
 <u>DEFERRED INFLOWS OF RESOURCES</u>				
Property Tax Revenue	<u>21,738</u>	<u>21,738</u>	<u>(21,738)</u>	<u>-</u>
 <u>FUND BALANCE</u>				
Fund Balances				
Unassigned	<u>872,637</u>	<u>872,637</u>	<u>(872,637)</u>	<u>-</u>
Total Fund Balance	<u>872,637</u>	<u>872,637</u>	<u>(872,637)</u>	<u>-</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balance	<u>\$ 894,377</u>	<u>\$ 894,377</u>		
 <u>NET POSITION</u>				
Net Investment in Capital Assets			592,189	592,189
Unreserved			<u>884,945</u>	<u>884,945</u>
Total Net Position			<u>\$ 1,477,134</u>	<u>\$ 1,477,134</u>

The accompanying notes are an integral part of these financial statements.
See Independent Auditors' Report.

**CLEARWATER UNDERGROUND WATER CONSERVATION DISTRICT
RECONCILIATION OF THE BALANCE SHEET - GOVERNMENTAL FUNDS TO THE
STATEMENT OF NET POSITION
SEPTEMBER 30, 2019**

Total Fund Balances for Governmental Funds (Page 6) \$ 872,637

Total Net Position Reported for Governmental Activities in the
Statement of Net Position is Different Because:

Capital assets used in governmental activities are not
financial resources and therefore are not reported in the funds.
Those assets consist of:

Land	59,981	
Buildings, Equipment and Infrastructure	709,480	
Accumulated Depreciation	<u>(177,272)</u>	
Net Capital Assets		592,189

Some revenues in the governmental fund are deferred because
they are not collected within the prescribed time period after year-
end. On the accrual basis, however, those revenues would be
recognized, regardless of when they are collected. 21,738

Some assets and liabilities are not considered resources available
or due in the current period and therefore are not reported in the
governmental fund. These consist of

Compensated Absences		<u>(9,430)</u>
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Total Net Position of Governmental Activities (Page 6) \$ 1,477,134

The accompanying notes are an integral part of these financial statements.
See Independent Auditors' Report.

**CLEARWATER UNDERGROUND WATER CONSERVATION DISTRICT
STATEMENT OF ACTIVITIES AND REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - GOVERNMENTAL FUNDS AND NET POSITION
FOR THE YEAR ENDED SEPTEMBER 30, 2019**

	<u>General Fund</u>	<u>Total</u>	<u>Adjustments</u>	<u>Statement of Activities</u>
<u>EXPENDITURES</u>				
Operations				
Director Fees	\$ 7,800	\$ 7,800	\$ -	\$ 7,800
Administrative	32,020	32,020	-	32,020
Compensation and Benefits	268,010	268,010	9,430	277,440
Depreciation	-	-	33,082	33,082
Facilities Costs	19,579	19,579	(3,935)	15,644
Clearwater Studies	101,436	101,436	(31,131)	70,305
Educational Outreach/Marketing	13,252	13,252	-	13,252
Spring Flow Gage System	18,400	18,400	-	18,400
Legal and Professional	52,762	52,762	-	52,762
Utilities	7,927	7,927	-	7,927
Other Operating Expenditures	84,422	84,422	-	84,422
Total Expenditures	<u>605,608</u>	<u>605,608</u>	<u>7,446</u>	<u>613,054</u>
<u>REVENUES</u>				
General Revenues				
Property Taxes	704,405	704,405	(6,555)	697,850
Permits, Licenses, and Other Fees	3,426	3,426	-	3,426
Interest and Other Income	25,348	25,348	-	25,348
Total Revenues	<u>733,179</u>	<u>733,179</u>	<u>(6,555)</u>	<u>726,624</u>
Excess (Deficiency) of Revenues over Expenditures	127,571	127,571	(14,001)	113,570
Change in Fund Balance/Net Position	<u>127,571</u>	<u>127,571</u>	<u>(14,001)</u>	<u>113,570</u>
<u>FUND BALANCE/NET POSITION</u>				
Beginning of Year	<u>745,066</u>	<u>745,066</u>	<u>618,498</u>	<u>1,363,564</u>
End of Year	<u>\$ 872,637</u>	<u>\$ 872,637</u>	<u>\$ 604,497</u>	<u>\$ 1,477,134</u>

The accompanying notes are an integral part of these financial statements.
See Independent Auditors' Report.

**CLEARWATER UNDERGROUND WATER CONSERVATION DISTRICT
RECONCILIATION OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
GOVERNMENTAL FUNDS AND NET POSITION TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED SEPTEMBER 30, 2019**

Net Change in Fund Balance - Total Governmental Funds (Page 8) \$ 127,571

The Change in Net Position Reported for Governmental Activities in the Statement of Activities is Different Because:

Governmental funds report capital outlays as expenditures. In the Statement of Activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.

Capital assets reported as capital outlay in governmental fund statements:	35,066	
Depreciation expense reported in statement of activities:	<u>(33,082)</u>	
Amount by which capital outlays are greater (less) than depreciation in current period.		1,984

Revenues in the statement of activities that do not provide current financial resources are not reported as revenue in the funds. This amount represents the net change in deferred inflows of resources from the previous period.		(6,555)
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Compensated absences are not a current requirement of resources and therefore are not accrued in the general fund.		<u>(9,430)</u>
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Change in Net Position of Governmental Activities (Page 8)		<u><u>\$ 113,570</u></u>
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CLEARWATER UNDERGROUND WATER CONSERVATION DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
YEAR ENDED SEPTEMBER 30, 2019

NOTE 1 – SIGNIFICANT ACCOUNTING POLICIES AND BASIS OF ACCOUNTING

The basic financial statements of Clearwater Underground Water Conservation District (the District) have been prepared in conformity with accounting principles generally accepted in the United States of America (US GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the acceptable standard-setting body for establishing governmental accounting and financial reporting principles. The significant accounting principles and policies utilized by the District are described below:

A. Reporting Entity

The District was created in 1989 by resolution of the Commissioners Court of Bell County, Texas, pursuant to H.B. 3172, Chapter 524, Acts of the 71st Legislature (1989 Session) (the “Act”). The District is a governmental agency and a body politic and corporate, created by and acting pursuant to the Act as amended by S.B. 404, Chapter 22, Act of the 77th Legislature (2001 Session), S.B. 1755, Chapter 64, Act of the 81st Legislature (2009 Session), and by applicable law including the provisions of Chapters 36 and 49 of the *Texas Water Code*. A five-member group, which constitutes the Board of Directors, is the level of government which has responsibility over all related activities within the jurisdiction of the Clearwater Underground Water Conservation District. The District receives funding from local property taxes; certain well, pump, and transmission fees; and interest resulting from investments of excess funds.

The District is not included in any other governmental reporting entity. The taxpayers within the jurisdiction of the District elect the Board members. The Directors have decision-making authority, the power to designate management, the responsibility of operations, and the primary accountability of fiscal and fiduciary matters.

B. Basis of Presentation

The accounts of the District are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. Operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund balance, revenues, and expenditures, as appropriate. The government-wide financial statements report all the activities of the District. These activities are primarily supported by property taxes, license, registration, and other fees. The following are descriptions of the fund types and account groups used by the District.

1. Governmental funds

General Fund – All unrestricted financial resources except those required to be accounted for in another fund are recorded in the general fund. It is the District’s general operating fund. Taxes and fees are the major sources of revenue. Expenditures include all costs associated with the daily operations of the District. There are no other governmental funds at this time.

2. Account groups

Capital Assets account group – All capital assets of the District are accounted for in this group. The account group is not a fund. It only measures financial position and is not involved with measurement of results of activities.

C. Measurement Focus and Basis of Accounting

The government-wide financial statements, statement of net position and statement of activities, are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are reported when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the District does not consider revenues collected after its year-end to be available in the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. All other revenue items are considered measurable and available only when the District receives cash.

CLEARWATER UNDERGROUND WATER CONSERVATION DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
YEAR ENDED SEPTEMBER 30, 2019

D. Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position or Fund Balance

1. Cash and Cash Equivalents

The District's cash and cash equivalents are considered to be cash on hand, demand deposits, and certificates of deposit.

2. Budgetary Data

The adoption of an annual budget, for the general fund, is required prior to the beginning of each fiscal year on a basis consistent with accounting principles generally accepted in the United States of America. Thirty to sixty days prior to the beginning of each fiscal year, District management will submit a proposed budget for the fiscal year beginning on the following October 1st. The operating budget includes proposed expenditures and the means of financing them. The Board of Directors will adopt the budget by appropriate board action. Any revisions that alter the original budget must also be considered and approved by board action. The District is required to present the adopted and final amended budgeted revenues and expenditures for the General Fund. The District compares the final amended budget to actual revenues and expenditures. This is found on page 16.

3. Accounts Receivable

Accounts receivable are recorded at gross amount with uncollectable amounts recognized under the direct write-off method. No allowance for uncollectible accounts has been provided since it is believed that the amount of such allowance would not be material to the basic financial statements.

4. Capital Assets

Capital Assets have been acquired for general governmental purposes. Assets purchased or constructed are recorded as expenditures in the applicable governmental fund type and capitalized at historical cost in the Capital Asset account group. Contributed capital assets are recorded at estimated fair market value at the time received. Infrastructure assets are also included in the Capital Asset account group.

The full depreciation of the applicable capital assets is being recognized in compliance with the implementation of GASB Statement 34. Depreciation is calculated on the straight-line basis according to the following useful lives:

Building and Improvements	20 – 40 years
Office and Field Equipment	5 - 15 years

5. Deferred Outflows/Inflows of Resources

The District is compliant with GASB Statement No. 63, *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position* and GASB Statement No. 65, *Items Previously Reported as Assets and Liabilities*. In addition to assets, the statement of net position will sometimes report a section for deferred outflow of resources. This separate financial statement element represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expenditures) until then. The District currently does not have any items that qualify for reporting in this category.

In addition to liabilities, the statement of net position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The District has one type of item that qualifies for reporting in this category; delinquent property taxes. The amount of this item is deferred and will be recognized as an inflow of resources in the period the amount is collected and remitted to the District.

CLEARWATER UNDERGROUND WATER CONSERVATION DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
YEAR ENDED SEPTEMBER 30, 2019

6. Equity Classifications

In the government-wide financial statements, equity is shown as net position and classified into three components; Net Investment in Capital Assets, Restricted, and Unrestricted. The District uses two of these classifications.

- a. *Net Investment in Capital Assets* – Capital Assets, net of accumulated depreciation and reduced by any outstanding debt that poses an encumbrance.
- b. *Unrestricted* – All other assets that do not meet the definition of net investment in capital assets.

The District reports the governmental fund balance as, unassigned; not previously classed as:

Non-spendable – Amounts that cannot be spent because they are either not in a spendable form or, legally or contractually required to be maintained intact.

Restricted – Amounts with restrictions imposed externally by creditors, grantors, contributors, or laws or regulations of other governments, constitutional provisions or enabling legislation.

Committed – Amounts that can only be used for specific purposes and imposed by formal action of the board of directors.

Assigned – Amounts informally constrained by District management but not formally restricted by the board of directors.

7. Risks, uncertainties, and use of estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenditures during the reporting period. Actual results could differ from those estimates.

NOTE 2 – PROPERTY TAXES

Property taxes are levied October 1 on the assessed property value as of the prior January 1 for all real and business personal property located in the district in conformity with Subtitle E, Texas Property Tax Code. Taxes are due on receipt of the tax bill and are delinquent if not paid before February 1 of the year following the year in which imposed. On January 31 of each year, a tax lien attaches to property to secure the payment of all taxes, penalties, and interest ultimately imposed. The District's property taxes are billed and collected by the Tax Appraisal District of Bell County.

The net assessed value after adjustments, based on 100 percent of the assessed valuation of real and personal property within the District on the 2018 tax roll, was \$18,670,513,065. The 2018 tax rate of \$0.00383 per \$100 valuation was assessed and allocated to the General Fund. The resulting tax levy was \$715,109.

Deferred tax revenue is reported as deferred inflows of resources (Note 1.D.5 para 2) by the District on its Governmental Funds balance sheet under the General Fund and arises when potential revenue does not meet the "measurable" and "available" criteria for recognition in the current period. In subsequent periods, when both revenue recognition criteria are met, the liability for the deferred tax revenue is removed from the balance sheet and the revenue is recognized. The current Deferred Inflow of Resources is \$21,738.

**CLEARWATER UNDERGROUND WATER CONSERVATION DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
YEAR ENDED SEPTEMBER 30, 2019**

NOTE 3 – CHANGES IN CAPITAL ASSETS

A summary of changes in capital assets is as follows:

2019	Primary Government			Ending Investment
	Beginning investment	Increase	Retirements	
Capital Assets not Depreciated				
Land	\$ 59,981	\$ -	\$ -	\$ 59,981
Total not Depreciated Capital Assets	59,981	-	-	59,981
Depreciated				
Land Improvements	19,000	-	-	19,000
Buildings	411,116	-	-	411,116
Monitor Wells	61,807	31,131	-	92,938
Mobile Classroom	90,689	-	-	90,689
Field Equipment	17,244	-	-	17,244
District Vehicles	6,920	-	-	6,920
Office Equipment	67,639	3,935	-	71,573
Total Depreciated	674,415	35,066	-	709,480
Total Capital Assets	734,396	35,066	-	769,461
Accumulated Depreciation	(144,190)	(33,082)	-	(177,272)
Net Investment in Capital Assets	\$ 590,206	\$ 1,984	\$ -	\$ 592,189

NOTE 4 – CASH DEPOSITS AND INVESTMENTS WITH FINANCIAL INSTITUTIONS

The District's checking deposits were fully covered by federal depository insurance. The Texas Treasury Safekeeping Trust Company (TexPool) investments at September 30, 2019, were not covered by federal depository insurance or pledged securities. In accordance with GASB Statement No. 31, *Accounting and Reporting for Certain Investments and External Investment Pools*, the District reports all investments at fair value. The District's invested funds are invested with TexPool. The District categorizes its fair value measurements within the hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are other observable inputs; and Level 3 inputs are unobservable inputs.

The District's cash and invested funds at September 30, 2019, were as follows:

	<u>General Fund</u>	<u>Input Level</u>
BancorpSouth		
Operating account	\$ 11,060	-
TexPool Accounts		
LGI Pool	428,966	2
Prime	432,613	2
Total TexPool accounts	861,579	
Total cash and invested funds	\$ 872,639	

**CLEARWATER UNDERGROUND WATER CONSERVATION DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
YEAR ENDED SEPTEMBER 30, 2019**

NOTE 4 – CASH DEPOSITS AND INVESTMENTS WITH FINANCIAL INSTITUTIONS
(Continued)

Policies, Governing Deposits and Investments

The District has implemented an investment policy and is authorized, according to the *Public Funds Investment Act* (PFIA) (Government Code Chapter 2256), to invest any and all of its funds in certificates of deposit, direct debt securities of the United States of America or the State of Texas, fully collateralized repurchase agreements, certain types of commercial paper, certain types of municipal bonds and local government investment pools created under the Interlocal Cooperation Act, wherein all funds were invested as listed above.

In compliance with the Public Funds Investments Act, the District has adopted a deposit and investment policy where that policy addresses the following risks:

Custodial Credit Risk – Deposits: This is the risk that in the event of bank failure, the District's deposits may not be returned to it. The District was not exposed to custodial credit risk since deposits, in the bank during the year ended September 30, 2019, were covered by depository insurance.

Custodial Credit Risk – Investments: This is the risk that, in the event of the failure of the counterparty, the District will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. Investments are subject to custodial credit risk only if they are evidenced by securities that exist in physical or book entry form. Thus, positions in external investment pools are not subject to custodial credit risk because they are not evidenced by securities that exist in physical or book entry form.

The market value for the above listed accounts is not materially different from the carrying value of the accounts.

NOTE 5 – EMPLOYEE BENEFITS

A. Annual Leave

Annual leave (vacation) is a benefit provided to eligible, full-time, employees of the District. A full-time employee is one who is regularly scheduled to work thirty to forty hours per week. Annual leave is accrued at eight hours per pay period immediately upon employment but cannot be taken until the employee has reached the one hundred eighty (180) day probationary period. The accrual maximum is twelve days for an employee with up to five years of continuous service. After five years, an employee is entitled to accrue an additional three days for a total of fifteen days per year. An employee may carry-over leave up to a maximum of twenty-four days per fiscal year. Remaining accrued leave is payable upon separation. Accrued compensated absences for September 30, 2019 was \$9,430.

B. Sick Leave

A full-time employee, as previously defined, is entitled to six days per year. Accrual of sick leave is at four hours per pay period and a full-time employee can accumulate up to twelve days with carry-over. Upon termination of employment, no accumulated sick leave will be paid and therefore, no accrual is recorded.

C. Retirement Plan

The District has established a Governmental 457 Deferred Compensation Plan as their retirement plan for full-time eligible employees. UMB Bank, N.A. is designated as trustee and Security Financial Resources, Inc. is the plan service provider. The District agrees to match employee contributions at 100% of the first 3% and 50% of the next 3% for a maximum match of up to 4.5% depending on the contribution of the employee. As of September 30, 2019, the employer match was \$ 8,383.

NOTE 6 - SUBSEQUENT EVENTS

District management has evaluated subsequent events as of February 6, 2020 the date the financial statements were available to be issued. No change to the financial statements for the fiscal year ending September 30, 2019 is deemed necessary as a result of this evaluation.

ALTON D. THIELE, P.C.

CERTIFIED PUBLIC ACCOUNTANT

300 E. AVENUE C

P.O. BOX 808

BELTON, TX 76513-0808

INDEPENDENT AUDITORS' REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

To the Board of Directors
Clearwater Underground Water Conservation District
Belton, Texas

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of governmental activities and the aggregate remaining fund balance information of Clearwater Underground Water Conservation District (the District) as of and for the year ended September 30, 2019, and the related notes to the financial statements, which collectively comprise the basic financial statements, and have issued our report thereon dated February 6, 2020.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

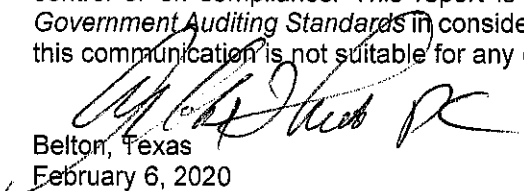
Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance

As part of obtaining reasonable assurance about whether the District's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, and contracts, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our 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 or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.


Belton, Texas
February 6, 2020

CLEARWATER UNDERGROUND WATER CONSERVATION DISTRICT
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE-BUDGET TO ACTUAL-
GENERAL FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2019

	General Fund			Variance Favorable (Unfavorable)
	Original Budget	Final Budget	Actual	
REVENUES				
Property taxes	\$ 723,771	\$ 723,771	\$ 704,405	\$ (19,366)
Application fee	30,000	30,000	1,800	(28,200)
Transport fee	1,000	1,000	1,626	626
Interest	5,000	5,000	25,348	20,348
Other income (expense)	-	-	-	-
Total revenues	759,771	759,771	733,179	(26,592)
EXPENDITURES				
Administrative expenses	68,003	68,205	39,820	28,385
Compensation and benefits	273,820	277,252	268,010	9,242
Clearwater studies	167,383	167,383	101,436	65,947
Educational outreach/marketing	22,500	17,176	13,252	3,924
Spring flow gage	15,900	18,400	18,400	-
Computer systems	42,250	42,250	35,876	6,374
Legal fees	63,000	63,000	52,762	10,238
Reserve for uncollected taxes	20,000	19,366	-	19,366
Other operating expenses (net)	57,400	57,400	48,546	8,854
Facility costs	20,915	20,739	19,579	1,160
Utilities	8,600	8,600	7,927	673
Total expenditures	759,771	759,771	605,608	154,163
Excess (deficiency) of revenues over expenditures	-	-	127,571	127,571
OTHER REVENUE				
Reserve funds for health insurance	-	-	-	-
Reserve for equipment	-	-	-	-
Total other revenue	-	-	-	-
Change in fund balance	\$ -	\$ -	127,571	\$ 81,511
FUND BALANCE				
Beginning of fiscal year			745,066	
End of fiscal year			\$ 872,637	

**CLEARWATER UNDERGROUND WATER CONSERVATION DISTRICT
INDEX OF SUPPLEMENTAL SCHEDULES INCLUDED IN THIS REPORT
SEPTEMBER 30, 2019**

Title of Schedule	Page
Schedule of General Fund Expenditures	18
Schedule of Temporary Investments	19
Analysis of Taxes Levied and Receivable	20
Schedule of Board Members, Key Personnel, and Consultants	21

**CLEARWATER UNDERGROUND WATER CONSERVATION DISTRICT
 SCHEDULE OF GENERAL FUND EXPENDITURES
 FOR THE YEAR ENDED SEPTEMBER 30, 2019**

Current		
Compensation and benefits	\$	268,010
(Number of persons employed by the District: 4 - Full-time)		
Professional Services		
Auditing		6,900
Legal		52,762
Clearwater studies		70,305
Utilities		7,927
Facility costs		15,644
Administrative expenses (including director fees)		32,920
Capital outlay		
Acquisition of capital assets		35,066
Educational outreach/marketing		13,252
Computer systems		35,876
Other operating expenses		66,946
Other expenditures		-
TOTAL	<u>\$</u>	<u>605,608</u> (see page 8)
Depreciation	<u>\$</u>	<u>33,082</u>

**CLEARWATER UNDERGROUND WATER CONSERVATION DISTRICT
 SCHEDULE OF TEMPORARY INVESTMENTS
 FOR THE YEAR ENDED SEPTEMBER 30, 2019**

<u>Governmental Funds</u>	<u>Pool / Type</u>	<u>Interest Rate</u>	<u>Maturity Date</u>	<u>Balance at End of Year</u>
General Fund				
Local Government				
Investment Pools				
TexPool	449	2.1371%	Demand	\$ 428,966
TexPool - Prime	590	2.3072%	Demand	<u>432,613</u>
TOTAL				<u>861,579</u>
Other accounts				
BancorpSouth - Operations Account	Transaction	N/A	Demand	<u>11,060</u>
TOTAL				<u>11,060</u>
TOTAL ALL ACCOUNTS				<u><u>\$ 872,639</u></u>

**CLEARWATER UNDERGROUND WATER CONSERVATION DISTRICT
ANALYSIS OF TAXES LEVIED AND RECEIVABLE
FOR THE YEAR ENDED SEPTEMBER 30, 2019**

	<u>Maintenance Taxes</u>		
Taxes receivable at October 1, 2018	\$ 28,293		
2018 Original tax roll, net of adjustments	<u>709,669</u>		
Total to be accounted for	<u>737,962</u>		
Tax Collections:			
Current year	(690,071)		
Prior years	<u>(14,334)</u>		
Total collections	<u>(704,405)</u>		
Adjustments	<u>(11,820)</u>		
Taxes receivable, September 30, 2019	<u>\$ 21,737</u>		
Taxes receivable by years:			
2012 and years prior to	\$ 4,915		
2013	1,091		
2014	1,213		
2015	1,624		
2016	2,158		
2017	3,589		
2018	<u>7,147</u>		
Taxes receivable, September 30, 2019	<u>\$ 21,737</u>		
	<u>2018</u>	<u>2017</u>	<u>2016</u>
Property Valuations, net taxable	\$ 18,670,513,065	\$ 18,057,233,710	\$ 17,063,799,755
Tax rates per \$100 valuation:			
Debt service tax rates	N/A	N/A	N/A
Maintenance tax rates	0.00383	0.00385	0.00392
Total tax rates per \$100 valuation:	<u>0.00383</u>	<u>0.00385</u>	<u>0.00392</u>
Gross Original tax levy	<u>\$ 715,081</u>	<u>\$ 695,203</u>	<u>\$ 668,901</u>
Percent of taxes collected to taxes levied	96.75%	97.22%	97.46%

**CLEARWATER UNDERGROUND WATER CONSERVATION DISTRICT
SCHEDULE OF BOARD MEMBERS, CONSULTANTS, AND KEY PERSONNEL
SEPTEMBER 30, 2019**

Complete District Mailing Address: PO Box 1989, Belton, TX 76513

District Business Telephone Number: (254) 933-0120

Submission Date of the most recent District Registration Form: N/A
(TWC Sections 36.054 and 49.054)

Limit on Fees of Office that a Director may receive during a fiscal year: \$9,000
(TWC Section 36.060) Fee: \$150 per day while on District business

Name and addresses	Precinct and Terms of Office 4-year terms	Fees Paid as of 09/30/2019	Expense Reimbursement	Title as of 09/30/2019	Property owner within the District
<u>Board Members</u>					
Leland Gersbach 7872 Hackberry Holland, TX 76534	Precinct 1 2016 to 2020	Waived	\$192	President	Yes
Gary Young 1314 Creek View, Salado, TX 76571	Precinct 2 2018 to 2022	\$3,150	\$187	Secretary	Yes
Wallace Biskup PO Box 265 Troy, TX 76579	Precinct 3 Resigned Dec. 2018	-	-	Director	Yes
Jody Williams P.O. Box 780 Rogers, TX 76569	Precinct 3 2018 to 2020	\$2,100	\$187	Director	Yes
Scott Brooks 425 Mercy Ranch Rd. Florence, TX 76527	Precinct 4 2018 to 2022	-	-	Director	Yes
David Cole 2401 Brown Circle Killeen, TX 76543	At-Large 2018 to 2022	\$2,550	\$187	Vice President	Yes
<u>Consultants</u>					
Lloyd Gosselink Attorneys at Law 816 Congress Ave Suite 1900 Austin, TX 78701-4071	N/A	\$67,827	N/A	Attorney	N/A
Alton D Thiele, P.C. P.O. Box 808 Belton, TX 76513	N/A	\$6,900	N/A	Auditor	N/A
<u>Key Personnel</u>					
Dirk Aaron	N/A	<u>Salary</u> \$80,237		District Manager	
Shelly Chapman	N/A	\$46,986		District Administrative Assistant	

Appendix C

Well Registration Totals

Year	Exempt Wells		Non-Exempt Wells			Monitor Wells		Total
	Grandfathered	New	Grandfathered	Class 1	Class 2	Water	Envr	
2002-2018	4170	958	104	30	45	23	121	5451
2019 Jan	0	1	0	0	0	2	0	3
Feb	22	7	0	1	0	0	0	30
Mar	0	5	0	0	0	0	0	5
Apr	6	5	0	0	0	0	0	11
May	26	5	0	0	2	0	0	33
June	31	3	0	2	0	0	0	36
July	8	7	0	0	1	0	0	16
Aug	84	5	0	0	0	0	0	89
Sept	1	3	0	0	0	0	0	4
Oct	1	5	0	0	0	0	0	6
Nov	1	3	0	0	0	0	0	4
Dec	2	6	0	0	4	0	0	12
Total 2019	182	55	0	3	7	2	0	249
Totals	4352	1013	104	33	52	25	121	5700

Adjustments

Adjustment Type	Exempt Wells		Non-Exempt Wells			Monitor Wells		Total
	Grandfathered	New	Grandfathered	Class 1	Class 2	Water	Envr	
2002-Present	4352	1013	104	33	52	25	121	5700
Never Drilled	N/A	-27	N/A	-3	-4	0	-1	-35
Plugged	-203	-42	-18	-2	-1	-2	-53	-321
Totals	4149	944	86	28	47	23	67	5344

Appendix D

Non-Exempt Wells--Edwards BFZ

Acre-Feet

2019 Monthly Production (gallons)

File No.	State #	Name	Hist. Permit	Oper. Permit	Total Permit	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	YTD	YTD ac-ft	% Permit
N2-06-002G		Chick Landscaping	0.00	2.29	2.29	2,400	2,400	2,400	2,400	2,400	2,400	2,400	2,400	2,400	2,400	2,400	2,400	28,800	0.09	3.93%
N2-02-041G	5804808	Jarrell-Schwertner,WSC	301.20	153.00	454.20	10,437,811	8,678,982	9,614,346	8,178,424	8,833,474	8,445,911	10,534,057	17,719,659	12,369,338	10,631,425	9,976,802	10,484,436	125,904,665	386.38	85.07%
N2-02-042G	5804811	JSWSC (Prairie Dell 2)				3,510,752	41,306	186,326	2,931,105	3,877,895	3,775,188	4,701,736	5,343,543	5,964,282	4,695,985	4,556,783	5,092,298	44,277,199	135.88	29.92%
N2-03-005P		JSWSC (Prairie Dell 5)				4,871,072	4,521,651	5,000,349	2,802,550	2,881,535	2,654,694	4,055,464	7,754,619	3,695,219	3,395,765	3,110,434	2,900,157	47,643,509	146.21	32.19%
		JSWSC (Prairie Dell 6)				2,055,987	4,116,025	4,427,671	2,444,769	2,074,044	2,016,029	1,776,857	4,621,497	3,109,837	2,539,675	2,309,565	2,491,981	33,983,957	104.29	22.96%
Not Aggregated																				
N2-15-003P		Anthony Craft	0.60	0.60	1.20	510	430	950	500	920	10	420	2,590	400	410	840	410	8,390	0.03	5.00%
N2-02-016G		Arthur, W. Capps	70.50	70.50	141.00	90,000	90,000	90,000	90,000	90,000	90,000	90,000	90,000	90,000	90,000	90,000	90,000	1,080,000	3.31	4.70%
N2-07-010G	5804637	Bloomer Mfg.	2.07	2.07	4.14	20,271	16,359	25,897	11,185	19,681	17,647	21,675	18,523	3,805	7,629	0	0	162,672	0.50	24.15%
N2-11-004P	5804631	Charles Broecker	0.99	0.99	1.98	0	0	0	3,000	5,000	10,000	15,000	25,000	25,000	15,000	5,000	5,000	108,000	0.33	33.33%
N2-16-002G		Charles Dunifer	0.60	0.60	1.20	500	500	311	64	0	1,106	3,250	1,957	27,700	5,030	2,110	2,110	42,522	0.13	21.67%
N1-09-004P		Domingo Perez	0.53	0.53	1.06	14,416	14,416	14,416	14,416	14,416	14,416	14,416	14,416	14,416	14,416	14,416	14,416	172,992	0.53	100.00%
N2-17-001P	5804305	Heart of Texas Feed	0.14	0.14	0.28	950	450	560	1,030	830	700	940	780	370	770	440	440	8,260	0.03	21.43%
N2-11-005P	5805108	James & Terry Boston	1.66	1.66	3.32	1,537	2,495	2,211	3,011	3,779	3,713	2,513	3,506	4,129	1,408	1,241	762	30,305	0.09	5.42%
N1-07-001P		James Schnitker	1.84	1.84	3.68	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	600,000	1.84	100.00%
N1-13-002P		Janet Stone	0.34	0.34	0.68	9,233	9,233	9,233	9,233	9,233	9,233	9,233	9,233	9,233	9,233	9,233	9,233	110,796	0.34	100.00%
N1-14-001P		Karen Duerf	0.27	0.27	0.54	7,331	7,331	7,331	7,331	7,331	7,331	7,331	7,331	7,331	7,331	7,331	7,331	87,972	0.27	100.00%
N1-10-001P		Kenneth Stone	0.57	0.57	1.14	15,445	15,445	15,445	15,445	15,445	15,445	15,445	15,445	15,445	15,445	15,445	15,445	185,340	0.57	100.00%
N2-08-004P		Lonnje Sherman	1.10	1.10	2.20	0	0	0	100	0	0	0	0	0	0	0	0	100	0.00	0.00%
N2-09-002P		O. W. Lowery	1.84	1.84	3.68	38,640	16,150	48,460	60	29,260	42,130	107,390	107,130	63,140	95,980	25,490	28,660	602,490	1.85	100.54%
N1-07-005P		Patricia Suarez	0.38	0.38	0.76	10,333	10,333	10,333	10,333	10,333	10,333	10,333	10,333	10,333	10,333	10,333	10,333	123,996	0.38	100.00%
N2-07-005G		RLF Salado Quarries (Office)	3.91	3.91	7.82	2,560	283	251	222	1,975	2,150	2,380	750	60	2,160	2,660	2,230	17,681	0.05	1.28%
N1-07-003P		Ronald Gravette	0.38	0.38	0.76	10,333	10,333	10,333	10,333	10,333	10,333	10,333	10,333	10,333	10,333	10,333	10,333	123,996	0.38	100.00%
N2-03-004G	5804627	Salado ISD (MS)	1.50	1.50	3.00	9,720	9,720	9,720	9,720	9,720	9,720	9,720	9,720	9,720	9,720	9,720	9,720	116,640	0.36	24.00%
N2-09-004G		Salado UMC	1.86	1.86	3.72	0	500	960	18,580	17,870	15,530	31,350	39,890	39,540	36,986	0	0	201,206	0.62	33.33%
N2-15-004P	5804633	Scott Law Well #1	0.60	0.60	1.20	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00	0.00%
N2-15-005P	5804634	Scott Law Well #2, Isaac Byers	1.25	1.25	2.50	21,253	21,253	21,253	21,253	21,253	1,630	50,581	44,303	25,762	21,044	9,717	7,771	267,073	0.82	65.60%
N2-15-006P		Scott Law Well #3	0.60	0.60	1.20	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00	0.00%
N2-15-007P		Scott Law Well #4	0.60	0.60	1.20	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00	0.00%
N2-15-008P		Scott Law Well #5	0.60	0.60	1.20	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00	0.00%
N2-15-009P		Scott Law Well #6	0.60	0.60	1.20	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00	0.00%
N2-15-010P	5805109	Scott Law Well #7 - Brady Woods	0.60	0.60	1.20	7,485	7,485	4,600	3,300	5,400	1,680	48,760	7,880	7,650	3,900	30,330	10,060	138,530	0.43	71.67%
N2-15-011P		Scott Law Well #8	0.60	0.60	1.20	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00	0.00%
N2-15-012P		Scott Law Well #9 - Jana Lever	0.60	0.60	1.20	1,986	2,490	2,560	2,198	2,717	2,610	2,586	2,595	2,718	2,680	2,046	2,490	29,676	0.09	10.47%
N2-04-017G		Sonic of Salado	0.86	0.86	1.72	12,762	12,762	12,762	12,762	12,762	12,762	12,762	12,762	12,762	12,762	12,762	12,762	153,144	0.47	100.00%
N1-18-002P	5812203	Windy Meadows	0.47	0.47	0.94	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00	0.00%
N2-02-010G	5804512	Salado WSC	1,472.30	36.99	1,509.29	24,009,000	21,061,000	25,916,000	23,292,000	19,975,000	26,533,000	44,939,000	77,311,000	50,151,000	35,039,000	19,649,000	18,402,000	386,277,000	1,185.45	78.54%
N2-02-011G	5804513	7KX Ranch (#8)				0	0	2,000	1,939,000	145,000	761,000	4,633,000	24,541,000	22,773,000	16,167,000	2,564,000	0	73,525,000	225.64	14.95%
N2-02-003G	5804602	Salado WSC (#1)				6,035,000	5,238,000	5,952,000	3,030,000	1,000	1,000	1,078,000	220,000	0	0	0	0	31,323,000	96.13	6.37%
N2-02-004G	5804604	Salado WSC (#2)				0	0	0	0	0	1,000	82,000	3,903,000	3,931,000	4,020,000	3,738,000	3,493,000	19,266,000	59.13	3.92%
N2-02-005G	5804508	Salado WSC (#3)				191,000	0	58,000	140,000	88,000	3,000	201,000	9,983,000	10,151,000	10,381,000	9,565,000	8,199,000	48,960,000	150.25	9.96%
N2-02-006G	5804621	Salado WSC (#4)				572,000	1,335,000	2,122,000	840,000	14,000	2,305,000	11,045,000	4,523,000	3,352,000	1,209,000	147,000	547,000	28,017,000	85.98	5.70%
N2-02-007G	5804509	Salado WSC (#5)				862,000	245,000	173,000	4,677,000	17,567,000	12,411,000	6,533,000	2,741,000	3,081,000	638,000	30,000	0	48,958,000	150.25	9.96%
N2-02-008G	5804510	Salado WSC (#6)				16,271,000	14,243,000	17,405,000	12,438,000	2,043,000	10,983,000	19,525,000	6,853,000	1,667,000	151,000	0	0	101,579,000	311.74	20.65%
N2-02-009G	5804626	Salado WSC (#7)				72,000	0	204,000	228,000	25,000	68,000	1,842,000	24,541,000	5,196,000	2,473,000	0	0	34,649,000	106.33	7.05%
N2-04-005G		Schwertner Farms	328.90	74.05	402.95	9,868,484	10,722,076	14,106,289	14,525,774	10,098,153	7,984,594	9,832,071	10,709,493	9,514,972	9,068,699	7,680,598	8,805,816	122,917,019	377.22	93.61%
N2-04-001G		Schwertner Farms Blackwell				256,615	176,222	189,223	274,924	339,252	413,100	401,880	292,485	277,100	253,487	301,359	237,150	3,412,797	10.47	2.60%
N2-04-002G		Schwertner Farms CCL #1				2,492,621	2,887,000	3,941,791	4,026,759	2,399,472	1,740,405	2,285,448	2,652,745	2,344,238	2,224,853	1,759,767	2,136,500	30,891,599	94.80	23.53%
N2-04-003G		Schwertner Farms CCL #2				2,492,621	2,887,000	3,941,791	4,026,759	2,399,472	1,740,405	2,285,448	2,652,745	2,344,238	2,224,853	1,759,767	2,136,500	30,891,599	94.80	23.53%
N2-04-004G		Schwertner Farms CCL #3				2,492,621	2,887,000	3,941,791	4,026,759	2,399,472	1,740,405	2,285,448	2,652,745	2,344,238	2,224,853	1,759,767	2,136,500	30,891,599	94.80	23.53%
N2-04-006G		Schwertner Farms Eastland W.				292,502	267,546	287,742	305,660	336,668	334,152	311,525	284,308	293,675	308,297	319,056	304,198	3,645,327	11.19	2.78%
N2-04-007G		Schwertner Farms ES #1																		

Non-Exempt Wells-- Trinity

Acre-Feet

2019 Monthly Production (gallons)

File No.	State #	Name	Hist. Permit	Oper. Permit	Total Permit	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	YTD	YTD ac-ft	% Permit	
N2-02-024G	5805202	Armstrong WSC	154.90	333.00	487.90	1,079,030	765,060	1,354,540	1,354,540	2,438,020	2,280,500	2,822,560	5,177,200	5,675,010	1,053,250	1,053,250	834,000	24,833,760	76.21	15.62%	
N2-10-001P	5805502	Armstrong WSC #1				30	60	16,540	16,540	20	7,500	14,560	26,200	27,010	11,250	11,250	44,000	163,760	0.50	0.10%	
N2-10-001P	5805502	Armstrong WSC #2				1,079,000	765,000	1,338,000	1,338,000	2,438,000	2,273,000	2,808,000	5,151,000	5,648,000	1,042,000	0	790,000	24,670,000	75.71	15.52%	
N2-02-046G	5814402	Bell Milliam Falls WSC	262.20	0.00	262.20	587,800	4,039,800	4,748,200	4,093,800	4,120,100	7,769,600	9,483,300	11,053,700	11,261,800	7,698,300	1,477,000	6,998,100	73,311,500	224.98	85.80%	
N2-02-038G	5806601	Bell Milliam Falls WSC (Bartlett)				176,000	0	0	0	2,000	3,074,000	4,127,000	5,015,000	4,419,000	3,703,000	1,477,000	2,332,000	24,325,000	74.65	28.47%	
N2-02-038G	5806601	Bell Milliam Falls WSC (Rogers)				411,800	4,039,800	4,748,200	4,093,800	4,118,100	4,695,600	5,336,300	6,038,700	6,842,800	3,995,300	0	4,666,100	48,986,500	150.33	57.33%	
N2-14-004P	5804203	Central Texas WSC	0.00	1,776.00	1,776.00	4,984,000	1,667,000	1,970,000	1,676,000	2,191,000	54,000	0	381,000	1,887,000	3,333,000	686,000	38,000	18,867,000	57.90	3.26%	
N2-14-005P	5806202	CTWSC Doc Curb				0	0	0	0	1,116,000	54,000	0	381,000	1,887,000	3,333,000	686,000	38,000	7,495,000	23.00	1.30%	
N2-14-005P	5806202	CTWSC System Split Well				4,984,000	1,667,000	1,970,000	1,676,000	1,075,000	0	0	0	0	0	0	0	11,372,000	34.90	1.97%	
N2-02-036G	4054503	City of Troy	119.90	100.60	220.50	1,491,300	1,653,400	1,292,500	1,338,000	1,419,200	807,321	1,014,200	1,409,200	1,256,900	1,173,200	607,500	800	13,463,521	41.32	18.74%	
N2-15-002P		City of Troy #1				1,491,300	1,653,400	1,292,500	1,338,000	1,419,200	807,321	1,014,200	1,409,200	1,256,900	1,173,200	607,500	800	13,463,521	41.32	18.74%	
N2-15-002P		City of Troy #2				0	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00%	
N2-02-034G	4063501	East Bell WSC	69.70	114.85	184.55	512,000	542,000	652,000	586,000	619,000	566,000	1,350,000	4,883,000	5,441,000	3,508,000	640,000	786,000	20,065,000	61.58	33.37%	
N2-04-010P	5806301	East Bell WSC #1				135,000	143,000	180,000	105,000	69,000	108,000	350,000	2,144,000	2,275,000	1,852,000	240,000	240,000	254,000	7,855,000	24.11	13.06%
N2-04-010P	5806301	East Bell WSC #2				377,000	399,000	472,000	481,000	550,000	458,000	1,000,000	2,719,000	3,166,000	1,656,000	400,000	400,000	532,000	12,210,000	37.47	20.30%
N2-02-045G	5805403	Leon River Turkey Farms	60.90	0.00	60.90	10,400	19,800	13,200	19,900	13,200	11,600	27,800	5,000	3,800	9,500	10,500	5,200	149,700	0.45	0.74%	
N2-02-043G	4053301	Leon River Turkey				8,000	17,000	10,000	17,000	1,500	8,000	24,000	1,000	1,000	4,000	3,500	4,000	99,000	0.30	0.49%	
N2-02-044G	4053302	Leon River Turkey (East)				1,200	1,400	1,500	1,400	1,000	1,700	1,800	1,800	1,700	4,500	6,000	6,000	33,000	0.10	0.16%	
N2-02-044G	4053302	Leon River Turkey (West)				1,200	1,400	1,500	1,500	1,700	1,900	2,000	2,200	1,100	1,000	1,000	1,200	17,700	0.05	0.08%	
N2-03-002G	4060101	Lhoist	40.00	0.00	40.00	19,576	18,475	23,021	21,192	19,775	28,674	26,110	30,022	28,636	29,332	23,350	15,432	283,595	0.87	2.18%	
N2-03-003G		Lhoist #1				19,576	18,475	23,021	21,192	19,775	28,674	26,110	30,022	28,636	29,332	23,350	15,432	283,595	0.87	2.18%	
N2-03-003G		Lhoist #2				0	0	0	0	0	0	0	0	0	0	0	0	0	0.00%		
N2-02-022G	4053406	Moffat WSC	47.70	157.80	205.50	1,919,000	1,905,000	1,909,000	1,765,000	2,959,000	4,822,000	9,903,000	12,440,000	10,902,000	6,311,000	4,757,000	6,468,000	66,060,000	202.73	98.65%	
N2-13-001P	4053507	Moffat WSC #1				310,000	275,000	1,651,000	1,576,000	464,000	784,000	1,194,000	0	0	0	0	0	6,234,000	19.13	9.31%	
N2-13-001P	4053507	Moffat WSC #2				1,609,000	1,630,000	258,000	189,000	2,495,000	4,038,000	8,709,000	12,440,000	10,902,000	6,311,000	4,757,000	6,468,000	59,826,000	183.60	89.34%	
Not Aggregated																					
N1-17-002P		Advanced Electrical Systems	0.88	0.88	1.76	24,000	24,000	24,000	24,000	24,000	24,000	24,000	24,000	24,000	24,000	24,000	24,000	288,000	0.88	100.00%	
N1-11-002P		Andrew Robertson	0.59	0.59	1.18	16,021	16,021	16,021	16,021	16,021	16,021	16,021	16,021	16,021	16,021	16,021	16,021	192,252	0.59	100.00%	
N2-07-008G		Apache Stone	22.66	22.66	45.32	418,660	432,940	490,280	552,500	307,230	529,360	726,240	637,640	695,220	668,620	407,200	417,540	6,283,430	19.28	85.08%	
N2-02-001G	5806102	Bell Co. WCID #2	184.20	21.60	205.80	554,000	1,867,000	1,846,000	2,719,000	2,863,000	2,526,000	2,943,000	2,509,000	3,148,000	5,180,000	2,217,000	2,043,000	30,415,000	93.34	45.35%	
N2-02-040G	4062801	Bell Co. WCID #5	20.70	8.00	28.70	558,900	331,200	71,600	439,600	438,800	507,500	339,100	746,700	474,900	0	0	0	3,908,300	11.99	41.78%	
N2-03-001G	4062401	Cent. TX Vet. Hospital	60.00	60.00	120.00	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00%		
N2-19-001P		CentTex Acres 1	0.61	0.61	1.22	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00%		
N2-19-002P		CentTex Acres 2	0.61	0.61	1.22	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00%		
N2-04-011P	4061407	Central Texas Strike Zone	1.30	1.30	2.60	0	0	0	0	0	0	6.616	6.456	0	0	0	0	13,072	0.04	3.08%	
N2-08-003G		City of Harker Heights	1.16	1.16	2.32	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00%		
N2-02-013G	5805901	City of Holland	158.40	0	158.40	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00%		
N2-02-012G	5807701	City of Rogers	139.40	0	139.40	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00%		
N1-16-005P	4059803	David Cole	0.39	0.39	0.78	10,590	10,590	10,590	10,590	10,590	10,590	10,590	10,590	10,590	10,590	10,590	10,590	127,080	0.39	100.00%	
N2-19-003P		Eveans	0.50	0.50	1.00	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00%		
N2-07-007G		Garden of Hope of Central Texas	0.01	0.01	0.02	150	250	271	271	271	271	271	271	270	250	250	250	2,775	0.01	100.00%	
N1-19-003P		Gary Kelley	0.20	0.20	0.40	0	0	0	0	0	0	0	0	0	0	0	0	10,706	0.03	15.00%	
N1-07-002P		Ingo Smith	1.57	1.57	3.14	42,766	42,766	42,766	42,766	42,766	42,766	42,766	42,766	42,766	42,766	42,766	42,766	513,192	1.57	100.00%	
N1-18-001P	5803506	Joe Jackson	0.36	0.36	0.72	9,672	9,672	9,672	9,672	9,672	9,672	9,672	9,672	9,672	9,672	9,672	9,672	116,064	0.36	100.00%	
N1-05-001P		John Kurzyniec	0.67	0.67	1.34	18,250	18,250	18,250	18,250	18,250	18,250	18,250	18,250	18,250	18,250	18,250	18,250	219,000	0.67	100.00%	
N1-18-004P	5803404	Justin Scott	0.22	0.22	0.44	6,083	6,083	6,083	6,083	6,083	6,083	6,083	6,083	6,083	6,083	6,083	6,083	60,830	0.19	86.36%	
N2-07-003G	5803503	Killeen Crushed Stone	36.00	36.00	72.00	100	100	0	0	0	964,900	758,600	1,459,800	2,342,900	0	0	0	5,526,300	16.96	47.11%	
N2-09-001P		Kimberly Langston	12.32	12.32	24.64	1,610	56,600	393,330	32,740	54,310	70,960	135,190	441,750	398,042	156,278	15,730	25,082	1,781,582	5.47	44.40%	
N2-08-001P	4053707	Kirby Stone	16.03	16.03	32.06	198,000	156,000	111,640	140,150	153,240	207,590	246,000	254,000	266,940	227,400	162,000	104,800	2,227,760	6.84	42.67%	
N1-09-003P		Laurie Gehring	0.34	0.34	0.68	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00%		
N2-02-039G	4054801	Little Elm Valley WSC	91.20	91.20	182.40	1,769,200	1,494,700	1,462,900	1,403,200	1,672,900	2,041,400	3,224,000	3,297,100	2,894,800	2,235,400	1,573,600	1,445,300	24,514,500	75.23	82.49%	
N1-19-007P		Lone Star Land Partners, LLC	0.60	0.60	1.20	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00%		
N1-19-008P		Lone Star Land Partners, LLC	0.60	0.																	

Non-Exempt Wells--Other

Acre-Feet

2019 Monthly Production (gallons)

File No.	State #	Name	Hist. Permit	Oper. Permit	Total Permit	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	YTD	YTD ac-ft	% Permit
N2-11-001G		Bradley Ware	0.00	160.00	160.00	1,303,405	1,596,671	1,075,310	1,498,916	1,368,575	782,043	2,606,811	3,258,514	2,997,833	1,531,502	2,541,641	3,486,610	24,047,831	73.80	46.13%
N2-11-002G		Bradley B. Ware				944,969	1,075,309	619,118	1,238,235	1,205,650	684,288	1,889,938	2,150,619	2,085,449	1,075,310	1,792,183	2,541,641	17,302,709	53.10	33.19%
		Bradley B. Ware				358,436	521,362	456,192	260,681	162,925	97,755	716,873	1,107,895	912,384	456,192	749,458	944,969	6,745,122	20.70	12.94%
Not Aggregated																				
N2-07-014P		Barking Oaks	0.62	0.62	0.62	6,056	6,192	5,279	5,987	6,175	6,528	6,975	6,948	6,280	5,860	5,890	5,690	73,860	0.23	37.10%
N2-07-013G		D.R. Dorsey Properties	2.47	2.47	2.47	205	131	28	321	136	293	561	558	496	15,572	20,662	0	38,963	0.12	4.86%
N2-10-007P		Goode Towing	0.05	0.05	0.05	10	2,613	0	0	0	0	0	0	0	0	0	0	2,623	0.01	20.00%
N2-08-005G		Lone Star Paving	1.07	1.07	1.07	192	262	240	259	2,580	3,640	382	4,130	3,800	3,440	2,170	1,270	22,365	0.07	6.54%
N2-14-001G		Mikeska	100.00	100.00	100.00	0	0	0	0	0	8,146,286	0	8,146,286	0	0	0	0	16,292,572	50.00	50.00%
N2-06-007G		Misty Creek HOA	6.45	6.45	6.45	14,200	12,000	14,500	14,700	15,200	15,500	17,050	17,000	15,000	15,800	15,000	14,300	180,250	0.55	8.53%
N1-11-001P		Roy Rodriguez	0.55	0.55	0.55	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	180,000	0.55	100.00%
N1-04-001P		Stephen Spinn	0.56	0.56	0.56	15,207	15,207	15,207	15,207	15,207	15,207	15,207	15,207	15,207	15,207	15,207	15,207	182,484	0.56	100.00%
N2-16-001P		Strike 3 Bail Bonds	0.12	0.12	0.12	460	520	380	570	570	430	360	370	370	380	420	480	5,310	0.02	16.67%
N2-08-007G		Trio Investments	0.18	0.18	0.18	300	200	200	200	300	200	200	200	200	300	200	100	2,600	0.01	5.56%
N1-16-007P		Wells Fargo Bank	0.79	0.79	0.79	21,390	21,390	21,390	21,390	21,390	21,390	21,390	21,390	21,390	21,390	21,390	21,390	256,680	0.79	100.00%
Strasburger Farms																				
N2-02-030G		Strasburger Farms (#10)	271.80	33.84	305.64	0	0	0	0	0	9,918,000	6,144,000	26,304,000	0	0	0	0	42,366,000	130.01	42.54%
N2-02-031G		Strasburger Farms (#11)				0	0	0	0	0	0	0	0	0	0	0	0	0	0.00	0.00%
N2-02-032G		Strasburger Farms (#15)				0	0	0	0	0	6,144,000	0	26,304,000	0	0	0	0	32,448,000	99.58	32.58%
N2-02-033G		Strasburger Farms (#16)				0	0	0	0	0	0	0	0	0	0	0	0	0	0.00	0.00%
N2-18-001P		Strasburger Farms (#2)				0	0	0	0	0	0	0	0	0	0	0	0	0	0.00	0.00%
N2-02-027G		Strasburger Farms (#4)				0	0	0	0	0	6,075,000	0	0	0	0	0	0	6,075,000	18.64	6.10%
N2-12-002P		Strasburger Farms (#5)				0	0	0	0	0	0	0	0	0	0	0	0	0	0.00	0.00%
N2-02-029G		Strasburger Farms (#6)				0	0	0	0	0	3,843,000	0	0	0	0	0	0	3,843,000	11.79	3.86%
Totals:																				
						1,376,425	1,670,186	1,147,534	1,572,650	1,445,133	18,924,517	8,827,936	37,789,603	3,075,676	1,624,451	2,637,580	3,560,047	83,651,538	286.72	44.38%

Appendix E



CUWCD Active Exempt Well Use Summary

As of: 1/30/2020

Aquifer	Total Active Registered Exempt Wells ³	Registered Domestic Wells	Estimated Domestic Use Gallons/Day ^{1,2}	Estimated Domestic Use Ac-ft/Year ^{1,2}	Registered Stock Wells	Estimated Stock Use Gallons/Day ⁴	Estimated Stock Use Ac-ft/Year ⁴	Total Estimated Use Gallons/Day ⁷	Total Estimated Exempt Well Use Ac-ft/Year ⁷	MAG Reserved Exempt Well Use
Glen Rose (Upper Trinity)	498	405	118,487	133	93	80,352	90	198,839	223	
Hosston (Middle Trinity)	869	812	388,483	435	57	49,248	55	437,731	490	
Hosston (Lower Trinity)	138	127	37,155	42	11	9,504	11	46,659	52	
Trinity (Total) ⁶	1,505	1,344	544,125	609	161	139,104	156	683,229	765	1,419
Edwards BFZ	841	707	206,840	232	134	115,776	130	322,616	361	825
Edwards Equivalent	395	306	89,523	100	89	76,896	86	166,419	186	
Buda	28	15	4,388	5	13	11,232	13	15,620	17	
Lake Waco	8	3	878	1	5	4,320	5	5,198	6	
Austin Chalk	226	141	41,251	46	85	73,440	82	114,691	128	
Ozan	166	118	34,522	39	48	41,472	46	75,994	85	
Pecan Gap	67	44	12,873	14	23	19,872	22	32,745	37	
Kemp	15	11	3,218	4	4	3,456	4	6,674	7	
Alluvium	573	363	106,199	119	210	181,440	203	287,639	322	
Other ⁵	1,478	1,001	292,853	328	477	412,128	462	704,981	790	
CUWCD Total Active	3,824	3,052	1,043,817	1,169	772	667,008	747	1,710,825	1,916	

- Domestic use estimate assumes 106 gallons/person per day (USGS estimate of domestic use outside of a municipal water system) and 2.76 persons/household (U.S. Census Bureau, Population Estimates Program (PEP) July 1, 2019)
- Benjamin G. Wherley, Ph.D. Associate Professor- Turfgrass Science & Ecology Dept. of Soil and Crop Sciences Texas A&M University estimate of 2,000ft² warm season turfgrass requires 38,855gal/yr/lawn or 106gal/day/lawn; "Ranchette" Avg. lawn size is 13,042ft², 6.5X larger; 6.5 X 106gal/day/lawn= 689gal/day/lawn; ~217 "Ranchette" Middle Trinity Wells; 689 X 217=an additional 150,924gal/day/lawn; 65% increase in Middle Trinity exempt well use from previous estimate
- Exempt well use estimate factors out all plugged, capped, monitor and inactive wells in the database.
- Source of stock water estimates is Texas Agrilife Extension @ 18 gallons water per day per cow. Livestock water use estimates are based on the 2017 Census of Agriculture, USDA National Agricultural Statistics Service. 36,868 cows / 771 stock wells= 48 cows/stock well; 48* 18gpd
- The "Other" designation is the total of minor aquifer and alluvium source designation of the exempt wells.
- Trinity Aquifer wells registered with unknown depth are assigned to the Middle Trinity per Board decision.
- All estimates of groundwater use by exempt well owners is based on assumptions and scientific data, but by no means are they to be interpreted as recommended practices by C.U.W.C.D.

Appendix F

Edwards (BFZ) Aquifer Status Report – January 2020

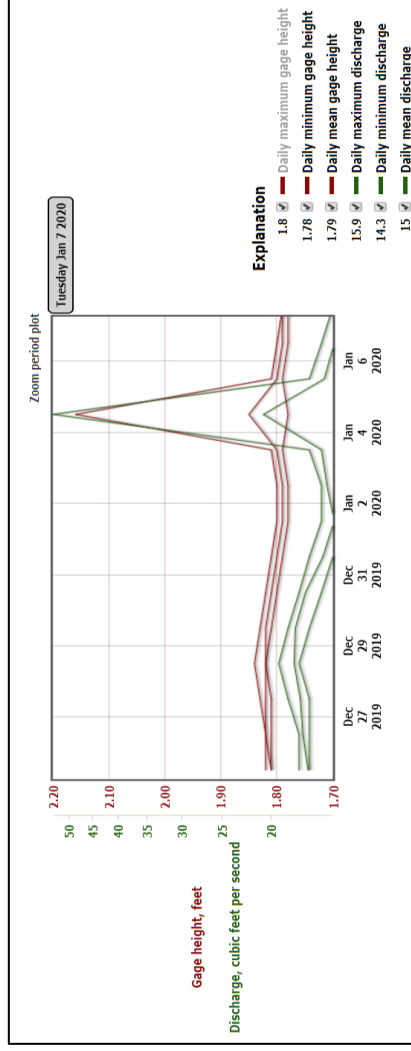
<u>DFC Analysis Over Time</u> (2000-Present) <i>Modeled Available Groundwater</i>		<u>HEUP and OP Permit Analysis</u> <i>Relative to the Modeled Available Groundwater</i>			<u>Pending Applications</u>		<u>Exempt Well Reservations</u>				
DFC Adopted* Minimum Spring Flow	Status of DFC** Current / Low	MAG*** Ac-ft	HEUP Ac-ft	OP Ac-ft	Total Permitted Ac-ft	Available for Permitting Ac-ft	Pending Applications Ac-ft	Exempt Well Reservation Ac-ft	Exempt Well Use Estimation Ac-ft	Available Exempt Use Ac-ft	
Edwards (BFZ) Aquifer	100 Ac-ft per month or 1.68 cfs	1398.35 Ac-ft 1/7/2020 vs 220 Ac-ft 08/20/2014	6469	2209.7	300.77	2,077.86 Ac-ft 82.79%	3132.86	1.32	825	361	464

*Desired Future Conditions (DFC) established by Clearwater UWCD and approved by GMA8 and TWBD, is the description of how the aquifer should look in the future (50 years based on maintaining the Salado Spring Complex discharge during a repeat of drought conditions similar to the drought of record in the 1950's, under drought of record, a five-day average of discharge amounting to 200 ac-ft-month is preferred and 100 ac-ft/month is the minimum acceptable spring flow. Spring flow in Salado Creek located below the Salado Creek Spring Complex.

**Status of the DFC is the estimated spring flow over a five-day average from the springs releasing artesian pressure from the Edwards BFZ Aquifer expressed as acre feet per month of spring flow into Salado Creek.

***The Modeled Available Groundwater (MAG) is the estimated amount of water available for permitting assigned to Clearwater UWCD by the Executive Administrator of TWDB, based on the desired future conditions.

BVEH Holdings, LLC N2-19-007P (1.32 ac-ft/yr)



CFS is measured continuously at the downstream gage with USGS developing the rating curve according to industry standards and maintaining the information for public access on the USGS website.

5 - day average for January 2nd – January 7th was 23.5 CFS = 1,398.35 ac-ft/month

5 - day average for December 2nd – December 7th was 18.66 CFS = 1,110.35 ac-ft/month

Trinity Aquifer Status Report – January 2020

<u>DFC Analysis Over Time</u> (2000-Present) Modeled Available Groundwater		<u>HEUP and OP Permit Analysis</u> Relative to the Modeled Available Groundwater			<u>2019 YTD</u> Total Prod. Jan - Dec 1,147.43 Ac-ft 25.50%		<u>Pending Applications</u>		<u>Exempt Well Reservations</u>			
		DFC Adopted * Average Drawdown (by layer)	MAG ** Ac-ft Current	HEUP Ac-ft (by layer)	OP Ac-ft (by layer)	Total Permitted Ac-ft (by layer)	2018 YTD Prod. (by layer)	2019 YTD Prod. (by layer)	Available for Permitting Ac-ft (by layer)	Pending Applications Ac-ft (by layer)	Exempt Well Reserve Ac-ft (by layer)	2019 Exempt Well Use Estimate Ac-ft (by layer)
Trinity Aquifer (by layer)												
Pawluxy	NA	0	0	0	0	0	0	0	0			0
Glen Rose (upper)	-1.38 ft/yr -83 ft/60 yrs	974	61.9	70.15	132.05	50.47	48.84	148.95	0	693	223	470
Hensell (middle)	-2.28 ft/yr -137 ft/60 yrs	1099	259.3	210.38	469.68	86.42	88.82	81.71	0	548	490	58
Hosston (lower)	-5.50 ft/yr -330 ft/60 yrs	7193	1181.4	2716.08	3897.48	1346.89	1009.77	3117.74	*** 1702.8	178	52	126
Total		9266	1502.6	2996.61	4499.21	1483.78 (33.02%)	1147.43 (25.50%)	3350.1	1702.8	1419	765	654

*Desired Future Conditions (DFC) is the description of how the aquifer should look in the future (60 years).

**The Modeled Available Groundwater (MAG) is the estimated amount of water available for permitting assigned to Clearwater UWCD by the Executive Administrator of TWDB.

***Pending applications in the Hosston Layer (Lower)

Trinity Oasis LLC Operating Permit N2-13-002P (1702.8 ac-ft/yr) (this permit amount not reflected in Trinity Aquifer total permit amount; production contingent on TCEQ approval and plant construction)