

Clearwater Underground Water Conservation

Balance Sheet

01/04/24

As of December 31, 2023

Accrual Basis

	Dec 31, 23
ASSETS	
Current Assets	
Checking/Savings	
10005 · Cash-Reg Operating	110,793.90
10500 · Cash-TexPool Prime	549,962.66
10505 · Cash - TexPool	541,442.10
Total Checking/Savings	1,202,198.66
Accounts Receivable	
11000 · Accounts Receivable	500.00
Total Accounts Receivable	500.00
Other Current Assets	
11005 · Accounts Receivable - Taxes	17,804.11
Total Other Current Assets	17,804.11
Total Current Assets	1,220,502.77
Fixed Assets	
15005 · Land	29,059.21
15010 · Leasehold Improvements	19,000.00
15015 · Building	306,734.08
15016 · Storage Building	104,382.03
15018 · Monitor Wells	92,938.18
15019 · Mobile Classroom Trailer	90,688.85
15020 · Field Equipment	17,243.55
15023 · Vehicles	6,920.00
15025 · Office Equipment	71,574.04
15030 · Accumulated Depreciation	-269,388.11
Total Fixed Assets	469,151.83
TOTAL ASSETS	1,689,654.60
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
21000 · Deferred Tax Revenue	17,804.11
21050 · Compensated Absences Accrued	19,128.60
24000 · Payroll Liabilities	
24005 · Retirement Acct	2,082.12
Total 24000 · Payroll Liabilities	2,082.12
Total Other Current Liabilities	39,014.83
Total Current Liabilities	39,014.83
Total Liabilities	39,014.83
Equity	
31000 · Unappropriated Fund Balance	928,746.29
32000 · *Retained Earnings	76,701.74
33000 · Investment in Fixed Assets	469,151.83
34000 · Fund Balance	-50,000.00
Net Income	226,039.91
Total Equity	1,650,639.77
TOTAL LIABILITIES & EQUITY	1,689,654.60

**Clearwater Underground Water Conservation
Profit & Loss Budget vs. Actual
October through December 2023**

01/04/2024
Accrual Basis

	Dec '23	Oct '23 thru Dec '23	FY24 Original Budget	FY24 Original Budget	\$ Over Budget
Ordinary Income/Expense					
Income					
40005 · Application Fee Income	4,397.00	4,547.00	50,000.00	50,000.00	-45,453.00
40007 · Administrative Fees	0.00	300.00	500.00	500.00	-200.00
40010 · Bell CAD Current Year Tax	54,089.83	357,442.32	837,331.00	837,331.00	-479,888.68
40015 · Bell CAD Delinquent Tax	329.16	3,068.32	10,000.00	10,000.00	-6,931.68
40020 · Interest Income	5,059.04	13,933.70	60,000.00	60,000.00	-46,066.30
40030 · Transport Fee Income	0.00	0.00	1,500.00	1,500.00	-1,500.00
40035 · Civil Penalties	0.00	0.00	0.00	0.00	0.00
Total Income	63,875.03	379,291.34	959,331.00	959,331.00	-580,039.66
Gross Profit	63,875.03	379,291.34	959,331.00	959,331.00	-580,039.66
Expense					
50000 · Administrative Expenses					
50100 · Audit	0.00	0.00	8,200.00	8,200.00	-8,200.00
50200 · Conferences & Prof Development	0.00	0.00	6,500.00	6,500.00	-6,500.00
50250 · Contingency Fund	0.00	0.00	47,175.00	47,175.00	-47,175.00
50300 · Director Expenses					
50305 · At Large	0.00	28.52	1,500.00	1,500.00	-1,471.48
50310 · Pct. 1	0.00	28.52	1,500.00	1,500.00	-1,471.48
50315 · Pct. 2	0.00	28.52	1,500.00	1,500.00	-1,471.48
50320 · Pct. 3	0.00	28.52	1,500.00	1,500.00	-1,471.48
50325 · Pct. 4	0.00	28.52	1,500.00	1,500.00	-1,471.48
Total 50300 · Director Expenses	0.00	142.60	7,500.00	7,500.00	-7,357.40
50400 · Director Fees					
50405 · At Large	0.00	300.00	2,550.00	2,550.00	-2,250.00
50410 · Pct. 1	0.00	0.00	2,550.00	2,550.00	-2,550.00
50415 · Pct. 2	0.00	300.00	2,550.00	2,550.00	-2,250.00
50420 · Pct. 3	0.00	300.00	2,550.00	2,550.00	-2,250.00
50425 · Pct. 4	0.00	0.00	2,550.00	2,550.00	-2,550.00
Total 50400 · Director Fees	0.00	900.00	12,750.00	12,750.00	-11,850.00
50500 · Dues & Memberships	0.00	2,316.00	5,000.00	5,000.00	-2,684.00
50550 · Election Expense	0.00	0.00	0.00	0.00	0.00
50600 · GMA 8 Expenses					
50605 · Technical Committee	0.00	0.00	5,000.00	5,000.00	-5,000.00
50610 · Administration	0.00	0.00	2,500.00	2,500.00	-2,500.00
50615 · GAM Development	0.00	0.00	22,000.00	22,000.00	-22,000.00
Total 50600 · GMA 8 Expenses	0.00	0.00	29,500.00	29,500.00	-29,500.00
50700 · Meals	34.18	34.18	1,000.00	1,000.00	-965.82
50800 · Mileage Reimbursements	0.00	0.00	5,000.00	5,000.00	-5,000.00
50900 · Travel & Hotel	0.00	843.46	5,175.00	5,175.00	-4,331.54
Total 50000 · Administrative Expenses	34.18	4,236.24	127,800.00	127,800.00	-123,563.76

	Dec '23	Oct '23 thru Dec '23	FY24 Original Budget	FY24 Original Budget	\$ Over Budget
52000 · Salary Costs					
52005 · Administrative Assistant	4,999.08	14,997.24	59,989.00	59,989.00	-44,991.76
52010 · Educational Coord/Support Tech	4,463.42	13,390.26	53,561.00	53,561.00	-40,170.74
52015 · Manager	8,926.92	26,780.76	107,123.00	107,123.00	-80,342.24
52016 · Assistant General Manager	0.00	0.00	75,000.00	75,000.00	-75,000.00
52020 · Part Time/Intern	0.00	0.00	4,500.00	4,500.00	-4,500.00
52025 · Office Assistant/Field Tech	4,195.67	12,587.01	50,348.00	50,348.00	-37,760.99
52040 · Health Insurance	2,944.62	10,478.48	45,204.00	45,204.00	-34,725.52
52045 · Payroll Taxes & Work Comp	1,827.21	5,481.64	27,552.00	27,552.00	-22,070.36
52050 · Retirement	932.89	2,798.67	12,399.00	12,399.00	-9,600.33
52055 · Payroll Expenses	25.00	122.63	565.00	565.00	-442.37
52060 · Freshbenies	44.00	132.00	792.00	792.00	-660.00
Total 52000 · Salary Costs	28,358.81	86,768.69	437,033.00	437,033.00	-350,264.31
53000 · Operating Expenses					
53010 · Bank Service Charges	0.00	0.00	350.00	350.00	-350.00
53020 · Advertisement	0.00	1,321.60	4,000.00	4,000.00	-2,678.40
53030 · Appraisal District	2,229.50	2,229.50	9,000.00	9,000.00	-6,770.50
53100 · Clearwater Studies					
53105 · Trinity Studies					
53105.1 · Pumping Distribution	0.00	0.00	0.00	0.00	0.00
53105.2 · Pumping Test	0.00	0.00	0.00	0.00	0.00
53105.3 · Synoptic	0.00	0.00	0.00	0.00	0.00
53105.4 · GAM Run	0.00	0.00	0.00	0.00	0.00
53105.5 · Mgmt Options	0.00	0.00	0.00	0.00	0.00
53105.6 · Water Quality Studies	0.00	0.00	0.00	0.00	0.00
Total 53105 · Trinity Studies	0.00	0.00	0.00	0.00	0.00
53110 · Edwards BFZ Studies					
53110.1 · Pumping Distribution	0.00	0.00	0.00	0.00	0.00
53110.2 · Pumping Test	0.00	0.00	0.00	0.00	0.00
53110.3 · Synoptic	0.00	0.00	0.00	0.00	0.00
53110.4 · Spring Shed (Baylor)	0.00	0.00	36,675.00	36,675.00	-36,675.00
53110.5 · Water Quality Studies	0.00	0.00	0.00	0.00	0.00
53110.6 · GAM Calibration	0.00	0.00	0.00	0.00	0.00
Total 53110 · Edwards BFZ Studies	0.00	0.00	36,675.00	36,675.00	-36,675.00
53115 · Drought Contingency Plan	0.00	0.00	0.00	0.00	0.00
53120 · Endangered Species					
53120.1 · Coalition	0.00	17,355.00	17,355.00	17,355.00	0.00
53120.2 · Reimbursable Order	0.00	0.00	0.00	0.00	0.00
53120.3 · 4(d) rule	0.00	0.00	0.00	0.00	0.00
53120.4 · DPS Petition	0.00	0.00	0.00	0.00	0.00
Total 53120 · Endangered Species	0.00	17,355.00	17,355.00	17,355.00	0.00

	Dec '23	Oct '23 thru Dec '23	FY24 Original Budget	FY24 Original Budget	\$ Over Budget
53125 · Environmental Flows	0.00	0.00	0.00	0.00	0.00
53130 · General Consulting					
53130.1 · DFC Process	0.00	0.00	7,500.00	7,500.00	-7,500.00
53130.2 · Eval of Rules	0.00	0.00	0.00	0.00	0.00
53130.3 · Eval. Hydrogeologic Report	0.00	0.00	0.00	0.00	0.00
53130.4 · Investigations	0.00	311.50	8,000.00	8,000.00	-7,688.50
53130.5 · Geo Logging	0.00	0.00	5,000.00	5,000.00	-5,000.00
53130.6 · Aquifer Monitor Well Tool	0.00	0.00	0.00	0.00	0.00
53130.7 · ASR Study	0.00	0.00	0.00	0.00	0.00
53130.8 · Data Release	0.00	0.00	0.00	0.00	0.00
Total 53130 · General Consulting	0.00	311.50	20,500.00	20,500.00	-20,188.50
53135 · Monitor Well Construction	0.00	0.00	20,000.00	20,000.00	-20,000.00
53140 · Monitor Wells Expenses	0.00	4,095.33	10,000.00	10,000.00	-5,904.67
53141 · Weather Station Expense	0.00	0.00	2,000.00	2,000.00	-2,000.00
53145 · Spring Flow Gauge	0.00	0.00	0.00	0.00	0.00
53150 · Water Quality	0.00	251.76	4,500.00	4,500.00	-4,248.24
53155 · 3-D Visualization	0.00	0.00	5,000.00	5,000.00	-5,000.00
Total 53100 · Clearwater Studies	0.00	22,013.59	116,030.00	116,030.00	-94,016.41
53200 · Spring Flow Gage System					
53205 · Op. & Maintenance	0.00	0.00	16,377.00	16,377.00	-16,377.00
53210 · Installation	0.00	0.00	0.00	0.00	0.00
Total 53200 · Spring Flow Gage System	0.00	0.00	16,377.00	16,377.00	-16,377.00
53300 · GIS Managemet/Analytics					
53305 · Enhancements - Data Base	0.00	0.00	20,500.00	20,500.00	-20,500.00
53306 · Hosting - Data Base	0.00	0.00	500.00	500.00	-500.00
53310 · Hosting - PDI	0.00	0.00	0.00	0.00	0.00
53311 · Hosting - Website	25.00	75.00	300.00	300.00	-225.00
53312 · Enhancements - Website	0.00	0.00	0.00	0.00	0.00
53315 · IT Network Sustainment	650.00	1,950.00	7,800.00	7,800.00	-5,850.00
53317 · Management Tool Sustainment	0.00	0.00	2,200.00	2,200.00	-2,200.00
Total 53300 · GIS Managemet/Analytics	675.00	2,025.00	31,300.00	31,300.00	-29,275.00
53400 · Computer Licenses/Virus Prtctn	159.00	477.00	1,908.00	1,908.00	-1,431.00
53450 · Computer Repairs and Supplies	380.00	380.00	2,000.00	2,000.00	-1,620.00
53500 · Computer Software & Hardware	0.00	595.38	5,000.00	5,000.00	-4,404.62
53550 · Copier/Scanner/Plotter	0.00	0.00	6,350.00	6,350.00	-6,350.00
53600 · Educational Outreach/Marketing					
53603 · Sponsorships	200.00	1,200.00	8,000.00	8,000.00	-6,800.00
53605 · Event Cost	8,119.24	5,057.44	5,000.00	5,000.00	57.44
53615 · Promotional Items	0.00	0.00	5,000.00	5,000.00	-5,000.00
53620 · Supplies & Equipment	0.00	0.00	2,500.00	2,500.00	-2,500.00
53625 · Curriculum	0.00	0.00	0.00	0.00	0.00
Total 53600 · Educational Outreach/Marketing	8,319.24	6,257.44	20,500.00	20,500.00	-14,242.56
53650 · Furniture & Equipment	0.00	0.00	2,500.00	2,500.00	-2,500.00

	Dec '23	Oct '23 thru Dec '23	FY24 Original Budget	FY24 Original Budget	\$ Over Budget
53700 · Legal					
53701 · Drought Contingency Plan	0.00	0.00	0.00	0.00	0.00
53702 · Endangered Species	0.00	0.00	15,000.00	15,000.00	-15,000.00
53703 · General (rules/accountability)	1,377.00	1,377.00	10,000.00	10,000.00	-8,623.00
53704 · Legislative Research/Analysis	382.50	382.50	5,000.00	5,000.00	-4,617.50
53705 · Legislative Services	0.00	0.00	0.00	0.00	0.00
53706 · GMA/DFC/MAG support	0.00	0.00	10,000.00	10,000.00	-10,000.00
Total 53700 · Legal	1,759.50	1,759.50	40,000.00	40,000.00	-38,240.50
53720 · Office Supplies	93.07	857.86	4,500.00	4,500.00	-3,642.14
53730 · Permit Reviews					
53731 · Geoscience	2,530.00	4,315.00	25,000.00	25,000.00	-20,685.00
53732 · Legal Evaluation	2,900.00	2,900.00	25,000.00	25,000.00	-22,100.00
Total 53730 · Permit Reviews	5,430.00	7,215.00	50,000.00	50,000.00	-42,785.00
53740 · Postage	320.64	1,499.68	2,875.00	2,875.00	-1,375.32
53750 · Printing	0.00	527.60	2,500.00	2,500.00	-1,972.40
53760 · Reserve for Uncollected Taxes	0.00	0.00	20,000.00	20,000.00	-20,000.00
53780 · Subscriptions	17.03	66.02	1,200.00	1,200.00	-1,133.98
53785 · Mobile Classroom Expense	0.00	0.00	2,000.00	2,000.00	-2,000.00
53790 · Vehicle Expense	1,066.32	2,473.19	5,600.00	5,600.00	-3,126.81
Total 53000 · Operating Expenses	20,449.30	49,698.36	343,990.00	343,990.00	-294,291.64
54000 · Facility Costs					
54100 · Insurance					
54101 · Liability	0.00	2,382.38	2,431.00	2,431.00	-48.62
54102 · Property	0.00	2,444.12	2,494.00	2,494.00	-49.88
54103 · Surety Bonds	0.00	200.00	1,300.00	1,300.00	-1,100.00
54104 · Worker's Comp	0.00	958.00	1,000.00	1,000.00	-42.00
54105 · Liability - Vehicle	0.00	1,100.54	1,123.00	1,123.00	-22.46
54106 · Liability - Cyber Security	0.00	171.50	175.00	175.00	-3.50
Total 54100 · Insurance	0.00	7,256.54	8,523.00	8,523.00	-1,266.46
54200 · Building Repairs/Maintenance	0.00	1,599.00	23,000.00	23,000.00	-21,401.00
54300 · Janitorial Service	450.00	1,350.00	6,000.00	6,000.00	-4,650.00
54400 · Janitorial Supplies	0.00	0.00	1,000.00	1,000.00	-1,000.00
54500 · Lawn Maintenance/Service	0.00	450.00	3,000.00	3,000.00	-2,550.00
54600 · Security	120.00	209.85	375.00	375.00	-165.15
Total 54000 · Facility Costs	570.00	10,865.39	41,898.00	41,898.00	-31,032.61
55000 · Utilities					
55200 · Electricity	192.78	498.17	2,500.00	2,500.00	-2,001.83
55300 · Internet	140.56	281.12	1,350.00	1,350.00	-1,068.88
55400 · Phone	203.90	611.70	2,460.00	2,460.00	-1,848.30
55500 · Water/Garbage	0.00	291.76	2,300.00	2,300.00	-2,008.24
Total 55000 · Utilities	537.24	1,682.75	8,610.00	8,610.00	-6,927.25
Total Expense	49,949.53	153,251.43	959,331.00	959,331.00	-806,079.57
Net Ordinary Income	13,925.50	226,039.91	0.00	0.00	226,039.91

	Dec '23	Oct '23 thru Dec '23	FY24 Original Budget	FY24 Original Budget	\$ Over Budget
Other Income/Expense					
Other Income					
61000 · Reserve Funds-Special Projects	50,000.00	50,000.00	0.00	50,000.00	0.00
61110 · Reserve funds ASR Project WCID1	0.00	0.00	0.00	0.00	0.00
Total Other Income	50,000.00	50,000.00	0.00	50,000.00	0.00
Other Expense					
65102 · Bell County Boardroom	50,000.00	50,000.00	0.00	50,000.00	0.00
Total Other Expense	50,000.00	50,000.00	0.00	50,000.00	0.00
Net Other Income	0.00	0.00	0.00	0.00	0.00
Net Income	13,925.50	226,039.91	0.00	0.00	226,039.91