

BRUSH COUNTRY GROUNDWATER CONSERVATION DISTRICT
FINANCIAL STATEMENTS
and
SUPPLEMENTARY INFORMATION
with
ACCOUNTANT'S COMPILATION REPORT
FOR THE MONTH AND THE TEN MONTHS ENDED JULY 31, 2020

BANK ACCT (Op Acct. as of 6/30/2020)	\$74,232.41
CREDITS	\$29,539.11
DEBITS	\$45,679.53
BANK BALANCE (as of 7/31/2020)	\$58,091.97
UNCLEARED	\$16,816.57
JULY FINANCIAL STATEMENT	\$41,275.40
TAX COLLECTION ACCT BAL.	\$376,033.67
INTEREST EARNED	\$ 980.51
RESERVE ACCT BAL (as of June 30, 2020)	\$1,811,637.22
INTEREST EARNED IN JULY 2020	\$ 4000.49
RESERVE ACCT. BAL. (AS OF 7/31/2020)	\$1,815,637.71
BALANCE FOR ALL ACCOUNTS	\$2,250,743.90

Brush Country Groundwater Conservation District
Statement of Revenues, Expenses and Changes in Fund Balances
For The Month Ended July 31, 2020

	<u>Jul 20</u>
TCDRS Retirement & Life Insur.	1,722.29
Total Salaries	23,458.35
Tax Appraisal Fees	
Fees-Jim Hogg Co.	845.66
Fees-Jim Wells Co.	2,338.25
Total Tax Appraisal Fees	3,183.91
Telephone Expense	161.95
Vehicle Expense	
Auto Gas & Oil	56.00
Vehicle Insurance	549.78
Total Vehicle Expense	605.78
Total Conservation Expenses	43,924.52
Excess Expenditures Over Revenues	-26,226.67
Fund Balance - June 30, 2020	2,981,211.12
Fund Balance - July 31, 2020	2,954,984.45

See Accountant's Compilation Report

Brush Country Groundwater Conservation District
Statement of Revenues, Expenses and Changes in Fund Balances YTD
For The Ten Months Ended July 31, 2020

	<u>Oct 1, '19 - Jul 30, 20</u>
Operating Revenue	
Income	
Interest Income	48,035.92
Miscellaneous Income	3,589.60
Tax Revenue	
Brooks Co. Tax Levy	85,232.35
Jlm Hogg Co. Tax Levy	93,506.56
Jim Wells Co. Tax Levy	257,645.88
Total Tax Revenue	<u>436,384.79</u>
Total Operating Revenue	<u>488,010.31</u>
Expense	
Bank Fees	5.00
Computer Support Services	
Web Hosting & Homepage	2,161.50
Computer Support Services - Other	554.31
Total Computer Support Services	<u>2,715.81</u>
Contract Labor	62.17
Depreciation Expense	23,568.80
Directors Expenses	721.52
Dues & Subscriptions	1,388.00
Employee Benefit Programs Exp	3,624.72
Insurance	
Insurance - Building	2,009.00
Insurance - WC	543.44
Insurance Expense - D & O	1,456.38
Insurance Expense - GL	329.54
Total Insurance	<u>4,338.36</u>
Legal Notice	950.00
Office Expense	
Building Repairs	150.00
Misc. Office Expense	1,327.42
New Office Electricity	2,853.94
New Office Janitorial	8,881.87
New Office Water & Sewer	1,530.20
New Office Yard Maintenance	2,000.00
Office Supplies	2,039.24
Postage and Shipping Expense	1,271.70
Total Office Expense	<u>20,054.37</u>
Office Mainenance	813.76
Other Misc Services & Expenses	
Equipment Purchase	457.69
Miscellaneous	419.48
School Education Material	350.00
Total Other Misc Services & Expenses	<u>1,227.17</u>

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Brush Country Groundwater Conservation District
Statement of Revenues, Expenses and Changes in Fund BalancesYTD
For The Ten Months Ended July 31, 2020

	<u>Oct 1, '19 - Jul 30, 20</u>
Professional Services	
Accounting Services & Audit	3,340.65
Audit Expense	3,250.00
Engineering Services	13,423.00
Legal & Professional	19,651.65
Legislative Assistance	25,000.00
Water Quality Testing-New Wells	375.00
Total Professional Services	<u>65,040.30</u>
Salaries	
General Manager	53,599.48
Health Insurance	19,959.04
Staff Person	79,467.08
SUTA Tax Expense	386.08
Tax Expense-Payroll	10,377.37
TCDRS Retirement & Life Insur.	11,987.79
Total Salaries	<u>175,786.84</u>
Tax Appraisal Fees	
Fees-Brooks Co.	1,642.50
Fees-Hidalgo Co.	4.50
Fees-Jim Hogg Co.	2,536.98
Fees-Jim Wells Co.	9,256.32
Total Tax Appraisal Fees	<u>13,440.30</u>
Tax Collection Fees	
Brooks & Hidalgo Co.	6,751.88
Jim Hogg Co.	2,381.25
Total Tax Collection Fees	<u>9,133.13</u>
Telephone Expense	1,463.85
Travel Expense & Training	
Conference Registration Fees	292.01
Meals & Entertainment Expense	246.96
Travel, Meals, and Lodging	862.94
Travel Expense & Training - Other	-144.48
Total Travel Expense & Training	<u>1,257.43</u>
Vehicle Expense	
Auto & Truck Repair	41.00
Auto Gas & Oil	1,172.89
Vehicle Insurance	549.78
Total Vehicle Expense	<u>1,763.67</u>
Total Conservation Expenses	<u>327,355.20</u>
 Other Income/Expense	
Other Expense	
Water Well Plugging Program	4,500.00
Total Other Expense	<u>4,500.00</u>

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