

BRUSH COUNTRY GROUNDWATER CONSERVATION DISTRICT
FINANCIAL STATEMENTS
and
SUPPLEMENTARY INFORMATION
with
ACCOUNTANT'S COMPILATION REPORT
FOR THE MONTH AND TWELVE MONTHS ENDED SEPTEMBER 30, 2021



C. RAY MARTINEZ Co., P.C.

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INDEPENDENT ACCOUNTANT'S COMPILATION REPORT

Brush Country Groundwater Conservation District
Falfurrias, Texas 78355

Management is responsible for the accompanying financial statements of the general fund of Brush Country Groundwater Conservation District, as of and for the month and twelve months ended September 30, 2021, in accordance with accounting principles generally accepted in the United States of America. I have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. I did not audit or review the financial statements nor was I am required to perform any procedures to verify the accuracy or completeness of the information provided by management. I do not express an opinion, a conclusion, nor provide any assurance on these financial statements.

Accounting principles general accepted in the United States of America require that Management's Discussion and Analysis be presented to supplement the basic financial statements. Management has omitted Management's Discussion and Analysis that the Governmental Accounting Standards Board requires to be presented to supplement the basic financial statements. Such missing information, although not a required part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting and for placing the basic financial statements in an appropriate operational, economic, or historical context. Such information is the responsibility of management. I have not audited nor reviewed the required supplementary information and do not express an opinion, a conclusion, nor provide any assurance on such information.

C. RAY MARTINEZ Co., P.C.

November 5, 2021

Brush Country Groundwater Conservation District**Statement of Activities****For The Month Ended September 30, 2021**

	Sep 21
Ordinary Income/Expense	
Income	
Interest Income	78.27
Tax Revenue	
Brooks Co. Tax Levy	709.79
Jim Hogg Co. Tax Levy	644.48
Jim Wells Co. Tax Levy	2,344.25
Total Tax Revenue	3,698.52
Total Operating Revenue	3,776.79
Expense	
Computer Support Services	
Copier	50.00
Web Hosting & Homepage	594.99
Computer Support Services - Other	64.99
Total Computer Support Services	709.98
Depreciation Expense	2,404.72
Legal Notice	48.00
Office Expense	
Misc. Office Expense	118.95
New Office Electricity	250.92
New Office Janitorial	942.78
New Office Water & Sewer	153.02
New Office Yard Maintenance	300.00
Office Furniture	44.29
Office Supplies	216.38
Total Office Expense	2,026.34
Other Misc Services & Expenses	
Miscellaneous	215.72
Total Other Misc Services & Expenses	215.72
Professional Services	
Accounting Services & Audit	310.80
Legal & Professional	3,501.45
Legislative Assistance	2,500.00
Total Professional Services	6,312.25
Salaries	
General Manager	1,535.04
Health Insurance	1,180.47
Staff Person	5,614.14
Tax Expense-Payroll	3,146.13
TCDRS Retirement & Life Insur.	1,564.85
Total Salaries	13,040.63
Tax Appraisal Fees	
Fees-Hidalgo Co.	1.25
Fees-Jim Hogg Co.	763.47

See Accountant's Compilation Report

Brush Country Groundwater Conservation District**Statement of Activities****For The Month Ended September 30, 2021**

	Sep 21
Fees-Jim Wells Co.	1,730.25
Tax Appraisal Fees - Other	-0.10
Total Tax Appraisal Fees	2,494.87
Tax Collection Fees	
Brooks & Hidalgo Co.	515.00
Jim Hogg Co.	698.50
Jim Wells Co.	499.50
Total Tax Collection Fees	1,713.00
Travel Expense & Training	
Meals & Entertainment Expense	20.53
Travel, Meals, and Lodging	626.35
Total Travel Expense & Training	646.88
Vehicle Expense	
Auto Gas & Oil	100.00
Vehicle Expense - Other	10.40
Total Vehicle Expense	110.40
Total Conservation Expense	29,722.79
Excesss Expenditures Over Revenue	-25,946.00
Fund Balance - August 31, 2021	3,031,525.93
Fund Balance - September 30, 2021	3,005,579.93

See Accountant's Compilation Report

Brush Country Groundwater Conservation District
Statement of Activities
For The Twelve Months Ended September 30, 2021

	<u>Oct '20 - Sep 21</u>
Ordinary Income/Expense	
Income	
Interest Income	35,044.49
Miscellaneous Income	3,970.58
Tax Revenue	
Brooks Co. Tax Levy	84,245.78
Hidalgo Co Tax Levy	1.00
Jim Hogg Co. Tax Levy	85,345.27
Jim Wells Co. Tax Levy	259,688.61
Total Tax Revenue	<u>429,280.66</u>
Total Operating Revenue	<u>468,295.73</u>
Expense	
Bank Error	-178.79
Advertising	157.50
Computer Support Services	
Copier	553.78
Software	129.89
Web Hosting & Homepage	3,446.97
Computer Support Services - Other	2,253.20
Total Computer Support Services	<u>6,383.84</u>
Contract Labor	1,024.00
Convention Expense	100.00
Depreciation Expense	28,856.64
Directors Expenses	146.05
Donation	250.00
Dues & Subscriptions	1,080.00
Employee Benefit Programs Exp	1,153.32
Insurance	
Insurance - Building	2,065.84
Insurance - WC	515.48
Insurance Expense - D & O	539.00
Insurance Expense - GL	365.54
Total Insurance	<u>3,485.86</u>
Legal Notice	3,031.90
Membership Dues	408.00
Office Expense	
Building Repairs	1,240.00
Misc. Office Expense	936.62
New Office Electricity	2,778.91
New Office Janitorial	10,763.91
New Office Water & Sewer	1,871.93
New Office Yard Maintenance	3,400.00
Office Furniture	44.29
Office Supplies	3,627.59

See Accountant's Compilation Report

Brush Country Groundwater Conservation District**Statement of Activities****For The Twelve Months Ended September 30, 2021**

	Oct '20 - Sep 21
Postage and Shipping Expense	331.35
Office Expense - Other	241.63
Total Office Expense	25,236.23
Office Maintenance	280.89
Other Misc Services & Expenses	
Miscellaneous	303.22
School Education Material	450.00
Total Other Misc Services & Expenses	753.22
Professional Services	
Accounting Services & Audit	3,971.80
Audit Expense	3,250.00
Legal & Professional	27,933.15
Legislative Assistance	30,000.00
Water Quality Lab Expense	47.50
Total Professional Services	65,202.45
Salaries	
General Manager	30,321.46
Health Insurance	25,256.03
Staff Person	94,910.29
Tax Expense-Payroll	13,575.88
TCDRS Retirement & Life Insur.	11,330.29
Total Salaries	175,393.95
Tax Appraisal Fees	
Fees-Brooks Co.	1,545.00
Fees-Hidalgo Co.	5.00
Fees-Jim Hogg Co.	3,053.88
Fees-Jim Wells Co.	10,258.25
Tax Appraisal Fees - Other	-0.10
Total Tax Appraisal Fees	14,862.03
Tax Collection Fees	
Brooks & Hidalgo Co.	5,570.97
Jim Hogg Co.	2,794.00
Jim Wells Co.	999.00
Total Tax Collection Fees	9,363.97
Telephone Expense	1,386.53
Travel Expense & Training	
Conference Registration Fees	807.00
Meals & Entertainment Expense	392.49
Travel, Meals, and Lodging	777.82
Total Travel Expense & Training	1,977.31
Vehicle Expense	
Auto & Truck Repair	98.29
Auto Gas & Oil	891.11
Vehicle Insurance	549.78

See Accountant's Compilation Report

Brush Country Groundwater Conservation District**Statement of Activities****For The Twelve Months Ended September 30, 2021**

	<u>Oct '20 - Sep 21</u>
Vehicle Expense - Other	<u>10.40</u>
Total Vehicle Expense	<u>1,549.58</u>
Total Expense	<u>341,904.48</u>
Net Ordinary Income	126,391.25
Other Income/Expense	
Other Expense	
Water Well Plugging Program	<u>31,500.00</u>
Total Other Expense	<u>31,500.00</u>
Net Other Income	-31,500.00
Excess Revenue Over Expenditures	94,891.25
Fund Balance - Beginning of Year	<u>2,910,688.68</u>
Fund Balance - September 30, 2021	<u><u>3,005,579.93</u></u>

See Accountant's Compilation Report

SUPPLEMENTARY INFORMATION

Brush Country Groundwater Conservation District
Profit & Loss Budget Performance
October 2020 through September 2021

	Oct '20 - Sep 21	Budget	% of Budget	Annual Budget
Ordinary Income/Expense				
Income				
Delinquent Tax Collect	0.00	17,800.00	0.0%	17,800.00
District Fee Revenue	0.00	2,000.00	0.0%	2,000.00
Interest Income	35,044.49	25,000.00	140.18%	25,000.00
Miscellaneous Income	3,970.58			
Tax Penalty & Interest	0.00	8,910.00	0.0%	8,910.00
Tax Revenue				
Ad Valorem Taxes	0.00			
Brooks Co. Tax Levy	84,245.78	80,466.00	104.7%	80,466.00
Hidalgo Co Tax Levy	1.00	509.00	0.2%	509.00
Jim Hogg Co. Tax Levy	85,345.27	82,403.00	103.57%	82,403.00
Jim Wells Co. Tax Levy	259,688.61	250,991.00	103.47%	250,991.00
Total Tax Revenue	429,280.66	414,369.00	103.6%	414,369.00
Total Income	468,295.73	468,079.00	100.05%	468,079.00
Expense				
Bank Error	-178.79			
Advertising	157.50			
Computer Support Services				
Computer Equipment	0.00	3,000.00	0.0%	3,000.00
Copier	553.78			
Printer Expenses	0.00	0.00	0.0%	0.00
Software	129.89	2,500.00	5.2%	2,500.00
Web Hosting & Homepage	3,446.97	3,200.00	107.72%	3,200.00
Computer Support Services - Other	2,253.20	0.00	100.0%	0.00
Total Computer Support Services	6,383.84	8,700.00	73.38%	8,700.00
Contract Labor	1,024.00			
Convention Expense	100.00			
Depreciation Expense	28,856.64			
Directors Expenses	146.05			
Donation	250.00			
Dues & Subscriptions	1,080.00	1,388.00	77.81%	1,388.00
Employee Benefit Programs Exp	1,153.32			
Insurance				
Insurance - Building	2,065.84	2,050.00	100.77%	2,050.00
Insurance - WC	515.48	578.00	89.18%	578.00
Insurance Expense - D & O	539.00	904.00	59.62%	904.00
Insurance Expense - GL	365.54			
Total Insurance	3,485.86	3,532.00	98.69%	3,532.00
Legal Notice	3,031.90	1,000.00	303.19%	1,000.00
Membership Dues	408.00			
Office Expense				
Building Repairs	1,240.00	1,500.00	82.67%	1,500.00

Profit & Loss Budget Performance

October 2020 through September 2021

	Oct '20 - Sep 21	Budget	% of Budget	Annual Budget
Misc. Office Expense	936.62	0.00	100.0%	0.00
New Office Electricity	2,778.91	4,800.00	57.89%	4,800.00
New Office Janitorial	10,763.91	11,500.00	93.6%	11,500.00
New Office Water & Sewer	1,871.93	1,860.00	100.64%	1,860.00
New Office Yard Maintenance	3,400.00	3,600.00	94.44%	3,600.00
Office Furniture	44.29	600.00	7.38%	600.00
Office Supplies	3,627.59	2,600.00	139.52%	2,600.00
Postage and Shipping Expense	331.35	1,500.00	22.09%	1,500.00
Office Expense - Other	241.63			
Total Office Expense	25,236.23	27,960.00	90.26%	27,960.00
Office Maintenance	280.89			
Other Misc Services & Expenses				
Equipment Purchase	0.00	7,000.00	0.0%	7,000.00
Miscellaneous	303.22	5,000.00	6.06%	5,000.00
School Education Material	450.00	790.00	56.96%	790.00
Total Other Misc Services & Expenses	753.22	12,790.00	5.89%	12,790.00
Professional Services				
Accounting Services & Audit	3,971.80	7,200.00	55.16%	7,200.00
Aquifer Monitoring Expense	0.00	4,500.00	0.0%	4,500.00
Audit Expense	3,250.00			
Engineering Services	0.00	30,900.00	0.0%	30,900.00
Legal & Professional	27,933.15	40,000.00	69.83%	40,000.00
Legislative Assistance	30,000.00	54,000.00	55.56%	54,000.00
Water Quality Lab Expense	47.50			
Water Quality Testing-New Wells	0.00	750.00	0.0%	750.00
Total Professional Services	65,202.45	137,350.00	47.47%	137,350.00
Salaries				
Field Asst/GM Trainee Sal & Ben	0.00	63,000.00	0.0%	63,000.00
General Manager	30,321.46	30,000.00	101.07%	30,000.00
Health Insurance	25,256.03	25,780.00	97.97%	25,780.00
Ins Director Indeminty Bond	0.00	0.00	0.0%	0.00
Staff Person	94,910.29	35,610.00	266.53%	35,610.00
SUTA Tax Expense	0.00	432.00	0.0%	432.00
Tax Expense-Payroll	13,575.88	8,396.00	161.7%	8,396.00
TCDRS Retirement & Life Insur.	11,330.29	1,066.00	1,062.88%	1,066.00
Total Salaries	175,393.95	164,284.00	106.76%	164,284.00
Tax Appraisal Fees				
Fees-Brooks Co.	1,545.00	2,190.00	70.55%	2,190.00
Fees-Hidalgo Co.	5.00	6.00	83.33%	6.00
Fees-Jim Hogg Co.	3,053.88	4,404.00	69.34%	4,404.00
Fees-Jim Wells Co.	10,258.25	7,713.00	133.0%	7,713.00
Tax Appraisal Fees - Other	-0.10			
Total Tax Appraisal Fees	14,862.03	14,313.00	103.84%	14,313.00

Brush Country Groundwater Conservation District

Profit & Loss Budget Performance

October 2020 through September 2021

	Oct '20 - Sep 21	Budget	% of Budget	Annual Budget
Tax Collection Fees				
Brooks & Hidalgo Co.	5,570.97	6,815.00	81.75%	6,815.00
Jim Hogg Co.	2,794.00	3,900.00	71.64%	3,900.00
Jim Wells Co.	999.00	2,189.00	45.64%	2,189.00
Total Tax Collection Fees	9,363.97	12,904.00	72.57%	12,904.00
Telephone Expense				
Telephone	0.00	1,740.00	0.0%	1,740.00
Wireless/Mobil	0.00	672.00	0.0%	672.00
Telephone Expense - Other	1,386.53			
Total Telephone Expense	1,386.53	2,412.00	57.49%	2,412.00
Travel Expense & Training				
Conference Registration Fees	807.00	1,800.00	44.83%	1,800.00
Director Expense Reimburse	0.00	1,200.00	0.0%	1,200.00
Meals & Entertainment Expense	392.49			
Travel, Meals, and Lodging	777.82	3,000.00	25.93%	3,000.00
Total Travel Expense & Training	1,977.31	6,000.00	32.96%	6,000.00
Vehicle Expense				
Auto & Truck Repair	98.29	1,400.00	7.02%	1,400.00
Auto Gas & Oil	891.11	2,000.00	44.56%	2,000.00
Vehicle Insurance	549.78	561.00	98.0%	561.00
Vehicle Expense - Other	10.40			
Total Vehicle Expense	1,549.58	3,961.00	39.12%	3,961.00
Total Expense	341,904.48	396,594.00	86.21%	396,594.00
Net Ordinary Income	126,391.25	71,485.00	176.81%	71,485.00
Other Income/Expense				
Other Expense				
Water Well Plugging Program	31,500.00	0.00	100.0%	0.00
Total Other Expense	31,500.00	0.00	100.0%	0.00
Net Other Income	-31,500.00	0.00	100.0%	0.00
Net Income	94,891.25	71,485.00	132.74%	71,485.00