



**Financial Report  
August 2025  
(Unaudited)**

## Table of Contents

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	<u>Page</u>
Budget Performance Report - EAA Operations	1
Budget Performance Report - Habitat Conservation Plan	2
Budget Performance Charts (Net Income)	3
Internal Transfers	4
Statement of Net Position (Current Year)	5
Statement of Net Position (Comparative)	6
Cash & Investments Report	7
Net Position Designations	8
Capital Project Status Report	9



## Budget Performance Report August 2025

### EAA Operations

	Current Month			Year to Date			Amended	YTD %
	Budget	Actual	Variance \$	Budget	Actual	Variance \$	Budget	(66.67% Elapsed)
<b>Revenues</b>								
Aquifer Management Fees	\$ 1,454,813	\$ 1,453,768	\$ (1,045)	\$ 11,638,500	\$ 11,724,105	\$ 85,606	\$ 17,602,750	67%
Interest Revenue	27,448	111,502	84,054	219,590	837,139	617,549	329,385	254%
Miscellaneous	2,084	1,719	(364)	16,667	46,045	29,378	25,000	184%
Compromise/Enforcement Settlements	-	26,950	26,949	-	290,677	290,676	-	0%
EAA Lease Revenue Fees	-	-	-	-	2,125	2,125	-	0%
Grant & Contributions	37,500	144,509	107,009	150,000	144,509	(5,491)	300,000 (3)	48%
<b>Subtotal Revenues</b>	<b>\$ 1,521,845</b>	<b>\$ 1,738,448</b>	<b>\$ 216,603</b>	<b>\$ 12,024,757</b>	<b>\$ 13,044,600</b>	<b>\$ 1,019,843</b>	<b>\$ 18,257,135</b>	<b>0%</b>
<b>Expenses</b>								
Wages & Benefits	\$ 1,061,561	\$ 899,797	\$ (161,763)	\$ 9,234,454	\$ 7,815,033	\$ (1,419,422)	\$ 13,870,120	56%
Professional Technical Services	373,390	147,431	(225,960)	2,987,124	1,463,926	(1,523,197)	4,480,687 (1)	33%
Property Service	240,903	130,224	(110,680)	1,927,227	1,373,153	(554,074)	2,890,840	48%
Supplies	64,843	25,279	(39,563)	518,737	351,261	(167,476)	778,106	45%
Other Services	86,456	20,411	(66,045)	691,648	279,119	(412,529)	1,037,473	27%
Other Expenses	39,406	38,070	(1,337)	315,254	195,269	(119,985)	472,881 (3)	41%
Capital Assets - General	130,965	304,853	173,889	2,047,720	1,719,675	(328,045)	2,571,580 (2)	67%
<b>Subtotal Expenses</b>	<b>\$ 1,997,524</b>	<b>\$ 1,566,065</b>	<b>\$ (431,459)</b>	<b>\$ 17,722,164</b>	<b>\$ 13,197,436</b>	<b>\$ (4,524,728)</b>	<b>\$ 26,101,687</b>	<b>51%</b>
<b>Net Income/(Loss) Before Depreciation</b>	<b>\$ (475,680)</b>	<b>\$ 172,382</b>	<b>\$ 648,062</b>	<b>\$ (5,697,407)</b>	<b>\$ (152,836)</b>	<b>\$ 5,544,571</b>	<b>\$ (7,844,552)</b>	

(1) Budget Amendment of \$24,272 approved 2-11-25

(2) Budget Amendment of \$1,000,000 approved 4-9-25

(3) Budget Amendment of \$300,000 approved 5-13-25



## Budget Performance Report

August 2025

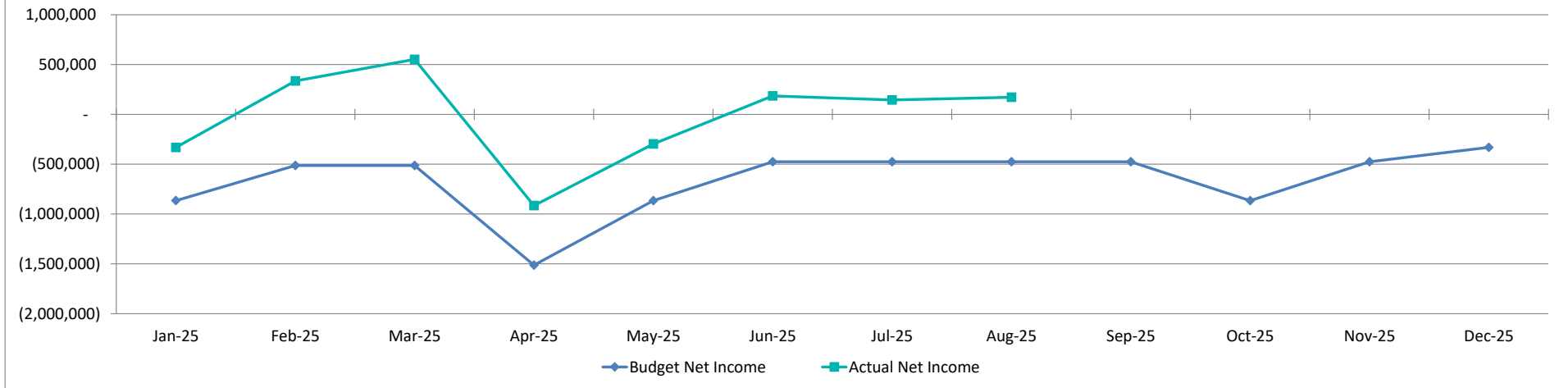
### Habitat Conservation Plan Program

	Current Month			Year to Date			Adopted Budget	
	Budget	Actual	Variance \$	Budget	Actual	Variance \$		YTD % (66.67% Elapsed)
<b>Revenues</b>								
Aquifer Management Fees	\$ 1,163,850	\$ 1,163,014	\$ (836)	\$ 9,310,800	\$ 9,357,201	\$ 46,401	\$ 13,966,200	67%
Interest Revenue	17,394	59,647	42,253	139,150	506,943	367,793	208,725	243%
Other Charges	-	-	-	-	51,553	51,553	-	0%
Other Funding Sources	40,500	40,500	-	324,000	324,000	-	486,000	67%
<b>Subtotal Revenues</b>	<b>\$ 1,221,744</b>	<b>\$ 1,263,161</b>	<b>\$ 41,417</b>	<b>\$ 9,773,950</b>	<b>\$ 10,239,697</b>	<b>\$ 465,747</b>	<b>\$ 14,660,925</b>	<b>70%</b>
<b>Expenses</b>								
Wages & Benefits	\$ 65,121	\$ 35,788	\$ (29,333)	\$ 561,700	\$ 307,220	\$ (254,480)	\$ 846,008	36%
Professional Technical Services	465,567	198,192	(267,375)	18,367,846	15,202,029	(3,165,817)	20,230,113 <sup>(1)</sup>	75%
Property Services	1,750	1,083	(666)	14,000	8,925	(5,075)	21,000	43%
Supplies	1,375	-	(1,375)	11,000	5,284	(5,716)	16,500	32%
Other Services	4,250	2,820	(1,431)	34,000	13,138	(20,863)	51,000	26%
<b>Subtotal Expenses</b>	<b>\$ 538,063</b>	<b>\$ 237,883</b>	<b>\$ (300,180)</b>	<b>\$ 18,988,546</b>	<b>\$ 15,536,596</b>	<b>\$ (3,451,951)</b>	<b>\$ 21,164,621</b>	<b>73%</b>
<b>Net Income/(Loss) Before Depreciation</b>	<b>\$ 683,681</b>	<b>\$ 1,025,278</b>	<b>\$ 341,597</b>	<b>\$ (9,214,596)</b>	<b>\$ (5,296,898)</b>	<b>\$ 3,917,698</b>	<b>\$ (6,503,695)</b>	

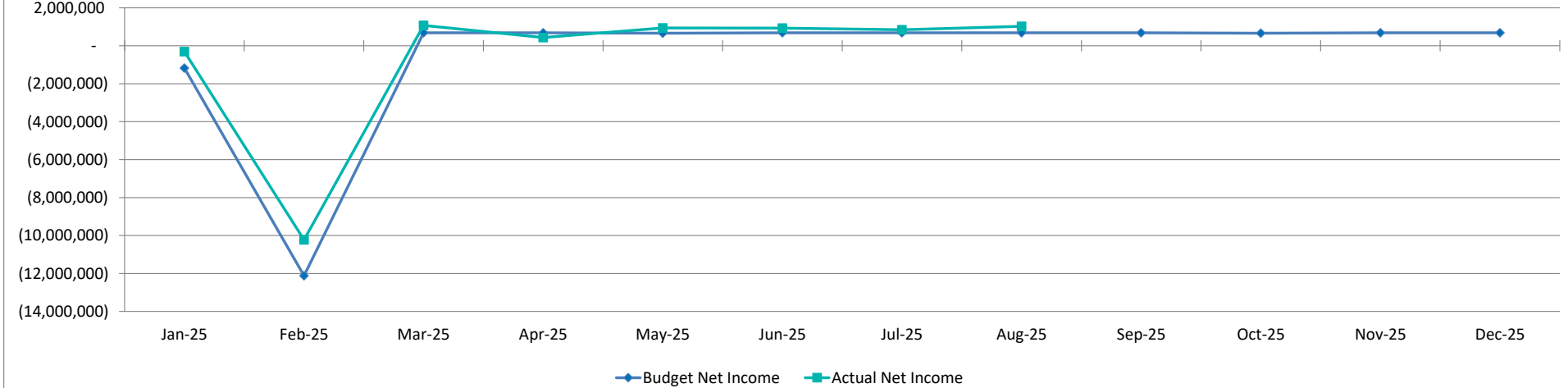
(1) Budget Amendment of \$89,120 approved 6-10-25

## Revenue and Expense Performance August 2025

### EAA Operations



### EAHCP





## Internal Transfers

### August 2025

Fund	Dept. Department Name	Account	Account Name	Amount	Purpose
100	202 Authority Operations	17400-01	Vehicle CY	(35,215)	Facilities and vehicle additional expenses
100	202 Authority Operations	54201-00	Equipment Rental	(20,000)	Facilities and vehicle additional expenses
100	202 Authority Operations	56104-00	Kitchen & Janitorial	(10,000)	Facilities and vehicle additional expenses
100	202 Authority Operations	56200-00	Fuel	(10,000)	Facilities and vehicle additional expenses
100	202 Authority Operations	17200-01	Buildings CY	15,215	Facilities and vehicle additional expenses
100	202 Authority Operations	54101-00	Vehicles Maintenance	10,000	Facilities and vehicle additional expenses
100	202 Authority Operations	54103-00	Facilities Maintenance	50,000	Facilities and vehicle additional expenses
100	302 Aquifer Science Research	54500-00	Non-Capital Assets	(5,000)	Supplies for research data collection
100	302 Aquifer Science Research	56103-00	Field Supplies	5,000	Supplies for research data collection
100	004 External/Reg Affairs - General	54300-00	Event Sponsorships	(950)	Sponsorship of TWA Fall Conference
100	001 Executive - General	55400-00	Conferences, Seminars, and Training	(2,200)	Sponsorship of TWA Fall Conference
100	104 Strategic Policy	54300-00	Event Sponsorships	3,150	Sponsorship of TWA Fall Conference
245	005 HCP - Program Administration	53100-00	Contractual Professional Svcs	(7,000)	EAHCP Administrative needs
245	005 HCP - Program Administration	54300-00	Event Sponsorships	1,000	EAHCP Administrative needs
245	005 HCP - Program Administration	55500-00	Meeting Expenses	3,000	EAHCP Administrative needs
245	005 HCP - Program Administration	56102-00	Promotional Supplies	3,000	EAHCP Administrative needs



# Statement of Net Position

## August 2025

### ASSETS

#### Current Assets

Cash	\$ 20,723,766
Investments	10,320,902
AMF Receivable (Net)	5,067,102
Restricted Assets (Habitat Conservation Plan):	
Cash	9,662,309
Investments	7,039,300
Program AMF Receivable	4,041,077
Total Restricted Assets	<u>\$ 20,742,686</u>
Prepays	1,208
Property Taxes Receivable (Net)	296
Total Current Assets	<u>\$ 56,855,960</u>

#### Noncurrent Assets

##### Capital Assets

Land	3,166,177
EAA Groundwater Rights	13,600
Buildings & Improvements	11,590,658
Vehicles	1,176,118
Furniture & Equipment	8,205,193
Right-to-use Leased Assets	2,262,682
Subscription Assets	110,967
Accumulated Depreciation	(10,036,832)
Net Capital Assets	<u>\$ 16,488,563</u>

Deferred Outflows of Resources - Pension \$ 1,858,001

Total Assets and Deferred Outflows of Resources \$ 75,202,524

### LIABILITIES

#### Current Liabilities

Accounts Payable & Other Liabilities	\$ 787,916
VISPO Liability	1,854,159
ASR Forbearance Liability	3,841,298
Deferred Revenue - AMF	5,815,070
Deferred Revenue - HCP	4,814,057
Compensated Absences - ST	944,341
Lease Liabilities - ST	83,163
Subscription Liability - ST	8,193
Note Payable - ST	260,000
Total Current Liabilities	<u>\$ 18,408,197</u>

Net Pension Liability	1,307,215
Compensated Absences - LT	837,301
Lease Liabilities - LT	1,955,554
Note Payable - LT	1,505,000
Total Noncurrent Liabilities	<u>\$ 5,605,070</u>

Deferred Inflows of Resources - Pension 80,051

#### NET POSITION

Net Investment in Capital Assets	12,676,653
Restricted - Habitat Conservation Plan	11,006,153
Unrestricted	27,426,400
Total Net Position	<u>\$ 51,109,206</u>

Total Liabilities, Deferred Inflows of Resources and Net Position \$ 75,202,524



# Statement of Net Position

## Comparative

### August 2025

ASSETS	2025	2024	LIABILITIES	2025	2024
Current Assets			Current Liabilities		
Cash	\$ 20,723,766	\$ 20,630,944	Accounts Payable & Other Liabilities	\$ 787,916	\$ 1,010,945
Investments	10,320,902	9,629,421	VISPO Liability	1,854,159	2,252,078
AMF Receivable (Net)	5,067,102	5,753,698	ASR Forbearance Liability	3,841,298	3,724,683
			Deferred Revenue - AMF	5,815,070	6,751,814
Restricted Assets (Habitat Conservation Plan):			Deferred Revenue - HCP	4,814,057	3,654,318
Cash	9,662,309	12,489,807	Compensated Absences - ST	944,341	938,977
Investments	7,039,300	6,758,688	Lease Liabilities - ST	83,163	69,891
Program AMF Receivable	4,041,077	2,978,606	Subscription Liability - ST	8,193	10,296
Total Restricted Assets (Habitat Conservation Plan)	\$ 20,742,686	\$ 22,227,101	Note Payable - ST	260,000	250,000
			Total Current Liabilities	18,408,197	18,663,002
Grant Receivable	-	192,189			
Prepays	1,208	25,787	Noncurrent Liabilities		
Property Taxes Receivable (Net)	296	285	Net Pension Liability	1,307,215	2,485,016
Interest Receivable	-	45,586	Lease Liabilities - LT	1,955,554	1,977,725
Total Current Assets	\$ 56,855,960	\$ 58,518,261	Subscription Liability - LT	-	8,193
			Note Payable - LT	1,505,000	1,775,000
Noncurrent Assets			Total Noncurrent Liabilities	\$ 5,605,070	\$ 6,992,281
Capital Assets					
Land	3,166,177	2,254,011			
EAA Groundwater Rights	13,600	13,600			
Buildings & Improvements	11,590,658	11,208,305	Deferred Inflows of Resources - Pension	\$ 80,051	\$ 120,078
Vehicles	1,176,118	1,142,824			
Furniture & Equipment	8,205,193	7,802,325			
Right-to-use Leased Assets	2,262,682	2,198,862			
Subscription Assets	110,967	76,741			
Accumulated Depreciation	(10,036,832)	(9,657,936)	NE Net Investment in Capital Assets	12,676,653	10,947,625
Net Capital Assets	\$ 16,488,563	\$ 15,038,732	Restricted - Habitat Conservation Plan	11,006,153	13,271,734
			Unrestricted	27,426,400	26,340,044
Deferred Outflows of Resources - Pension	\$ 1,858,001	\$ 2,777,772	Total Net Position	\$ 51,109,206	\$ 50,559,403
Total Assets and Deferred Outflows of Resources	\$ 75,202,524	\$ 76,334,765	Total Liabilities, Deferred Inflows of Resources and Net Position	\$ 75,202,524	\$ 76,334,765





## Cash & Investments

August 2025

Cash	Balance	Rate	Settlement	Maturity	Collateral
<b>Unrestricted</b>					
Money Market - PNC: Checking,HRA/FSA & Ops	\$ (688,141)	0.000%		N/A	Securities
Money Market - PNC: Interest Bearing	5,276,089	4.180%		N/A	Securities
Money Market - PNC Sinking Fund	359,101	1.920%		N/A	Securities
Money Market - Veritex Community Bank	7,018,428	4.330%		N/A	Letter of Credit
NOW - Southside Bank	8,757,749	4.440%		N/A	Securities
Petty Cash	540	0.000%		N/A	N/A
	<u>\$ 20,723,766</u>				
<b>Restricted - HCP</b>					
IntraFi Money Market – NexBank - HCP	5,825,664	4.450%		N/A	FDIC
Money Market - NexBank MM - HCP	53	4.450%		N/A	FDIC
Money Market - PNC HCP Program	372,072	1.920%		N/A	Securities
Money Market - Veritex Community Bank - HCP	2,143,073	4.330%		N/A	Letter of Credit
NOW - Southside Bank - HCP	1,321,447	4.440%		N/A	Securities
	<u>\$ 9,662,309</u>				
<b>Total - Cash</b>	<u><b>\$ 30,386,075</b></u>				
<b>Investments - Certificates of Deposit &amp; US Securities</b>	<b>Balance</b>	<b>Rate</b>	<b>Settlement</b>	<b>Maturity</b>	<b>Collateral</b>
<b>Unrestricted</b>					
American National Bank & Trust	1,058,117	4.850%	06/24/24	09/24/25	Letter of Credit
East West Bank	2,047,119	4.250%	02/13/25	02/13/26	Letter of Credit
East West Bank	2,130,514	4.190%	05/28/25	05/28/26	Letter of Credit
Veritex	3,010,498	4.120%	07/11/25	07/13/26	Letter of Credit
American National Bank & Trust CDARS	1,002,098	4.250%	08/14/25	08/13/26	FDIC
BOKF CDARS	1,072,557	4.076%	03/13/25	03/11/27	FDIC
	<u>\$ 10,320,902</u>				
<b>Restricted - HCP</b>					
American National Bank & Trust	1,058,117	4.850%	06/24/24	09/24/25	Letter of Credit
East West Bank	3,906,189	4.170%	01/03/25	01/05/26	Letter of Credit
BOKF CDARS	1,072,897	4.143%	03/13/25	03/12/26	FDIC
American National Bank & Trust CDARS	1,002,098	4.250%	08/14/25	08/13/26	FDIC
	<u>\$ 7,039,300</u>				
<b>Total - Certificates of Deposit &amp; US Securities</b>	<u><b>\$ 17,360,203</b></u>				
<b>Total Cash and Cash Equivalents</b>	<u><b>\$ 47,746,277</b></u>				



# Net Position Designations

## August 2025

### Net Investment in Capital Assets:

Net Capital Assets	\$	16,488,563
Note/Lease/Subscription Payable		(3,811,910)
<b>Total Net Investment in Capital Assets</b>	<b>\$</b>	<b>12,676,653</b>

### Restricted:

HCP	HCP Cash and Investments	\$	16,701,609
HCP	HCP VISPO Liabilities (due in 2025)		(1,854,159)
HCP	HCP ASR Forbearance (due in 2025)		(3,841,298)
	<b>Total Restricted</b>	<b>\$</b>	<b>11,006,153</b>

### Unrestricted (Designated):

Abandoned Well Closure Fund	Fund established to help resolve abandoned well compliance matters	\$	489,311
Conservation/Aquifer Protection Fund	Fund established to provide funding for various mitigation efforts related to avoiding jeopardy to endangered species		2,503,692
Next Generation Fund	Fund established to reach the objectives of Sustainability and Credibility as stated in the Strategic Plan for future generations		3,980
EAA Operating Reserve	Excess funds should be appropriated with caution as this figure will fluctuate monthly		23,577,512
EAA Capital	Capital purchases of the EAA		851,905
	<b>Total Unrestricted</b>	<b>\$</b>	<b>27,426,400</b>
	<b>Total Restricted/Unrestricted Net Position</b>	<b>\$</b>	<b>38,432,553</b>
	<b>Total Net Position</b>	<b>\$</b>	<b>51,109,206</b>



## Capital Project Status Report

### August 2025

<u>Program</u>	<u>Description</u>	<u>Amended Budget</u>	<u>Expenditures</u>		<u>Balance</u>
			<u>August 2025</u>	<u>YTD 2025</u>	
Authority Operations	Land CY	\$ 1,000,000	\$ -	\$ 912,165	\$ 87,835
Authority Operations	Buildings CY	215,215		215,125	90
Human Resources	Buildings CY	19,000	8,000	8,000	11,000
AMS - General	Computer Hardware CY	10,000	-	-	10,000
Public Information	Computer Hardware CY	8,380		-	8,380
Data Management	Computer Hardware CY	10,000	-	-	10,000
Field Research Park	Computer Hardware CY	5,000	-	-	5,000
Information Technology	Computer Hardware CY	115,000	23,771	100,799	14,201
Modeling	Computer Software CY	10,000	-	-	10,000
Aquifer Science Research	Easement Assessment Tool CY	350,000	-	-	350,000
Public Information	Furniture & Office Equipment CY	25,000	-	20,000	5,000
Field Research Park	Furniture & Office Equipment CY	5,000	-	-	5,000
Field Research Park	Imp Other than Buildings CY	100,000	-	57,700	42,300
School Education	Imp Other than Buildings CY	10,200	5,100	10,200	-
Authority Operations	Note Payable - Long Term	260,000	260,000	260,000	-
Aquifer Science Research	Vadose Zone Research Equipment CY	60,000	-	49,938	10,062
Aquifer Sustainability	Vehicles CY	30,000	-	26,833	3,167
Authority Operations	Vehicles CY	146,285	808	6,460	139,825
Aquifer Science Research	Water Sampling/Monitoring Equipment CY	130,000	7,175	52,455	77,545
Field Research Park	Water Sampling/Monitoring Equipment CY	10,000	-	-	10,000
Aquifer Sustainability	Water Sampling/Monitoring Equipment CY	7,500	-	-	7,500
Data Management	Water Sampling/Monitoring Equipment CY	10,000	-	-	10,000
Data Management	Well Logging Equipment CY	35,000	-	-	35,000
		<u>\$ 2,571,580</u>	<u>\$ 304,854</u>	<u>\$ 1,719,675</u>	<u>\$ 851,905</u>