



**Financial Report  
November 30, 2019  
(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

### November 2019

#### EAA Operations

	Current Month			Year to Date			Amended Budget	YTD %
	Budget	Actual	Variance \$	Budget	Actual	Variance \$	(91.67% Elapsed)	
Revenues								
Aquifer Management Fees	\$1,421,059	\$1,412,393	(\$8,666)	\$15,631,644	\$15,410,211	(\$221,433)	\$17,052,703	90%
Interest	6,358	21,447	15,089	69,942	239,680	169,738	76,300	314%
Miscellaneous	1,250	1,299	49	13,750	120,453	106,703	15,000	803%
Subtotal Revenues	\$1,428,667	\$1,435,139	\$6,472	\$15,715,336	\$15,770,344	\$55,008	\$17,144,003	92%
Expenses								
Wages/Benefits	\$776,810	\$691,642	(\$85,168)	\$9,357,989	\$8,292,472	(\$1,065,517)	\$10,134,799	82%
Professional / Technical Services	336,693	263,521	(73,172)	3,703,616	2,268,555	(1,435,061)	4,040,309 (1)(2)	56%
Property Services	108,092	46,684	(61,408)	1,189,018	818,427	(370,591)	1,297,111 (1)	63%
Supplies	43,624	33,504	(10,120)	479,865	323,551	(156,314)	523,490	62%
Other Services	64,022	120,927	56,905	704,240	479,294	(224,946)	768,263	62%
Other Expenses	25,994	(6)	(26,000)	285,930	75,109	(210,821)	311,923	24%
Capital	103,819	150,036	46,217	1,142,013	785,405	(356,608)	1,245,833	63%
Subtotal Expenses	\$1,459,054	\$1,306,308	(\$152,746)	\$16,862,671	\$13,042,813	(\$3,819,858)	\$18,321,728	71%
Net Income/(Loss) Before Depreciation	<u>(\$30,387)</u>	<u>\$128,831</u>	<u>\$159,218</u>	<u>(\$1,147,335)</u>	<u>\$2,727,531</u>	<u>\$3,874,866</u>	<u>(\$1,177,725)</u>	

(1) Budget Amendment of \$241,419 approved on 2/12/2019.

(2) Budget Amendment of \$84,901 approved on 4/9/2019.



## Budget Performance Report

### November 2019

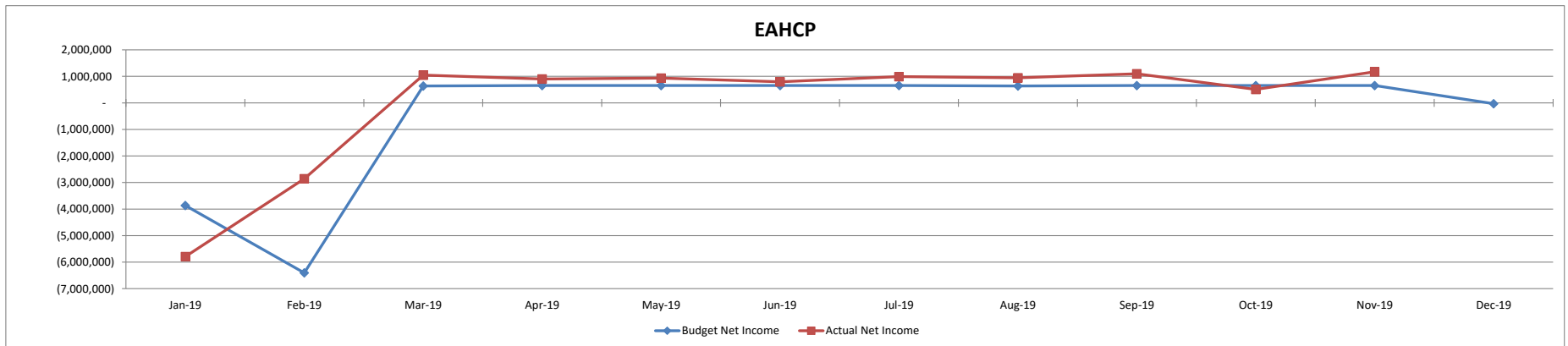
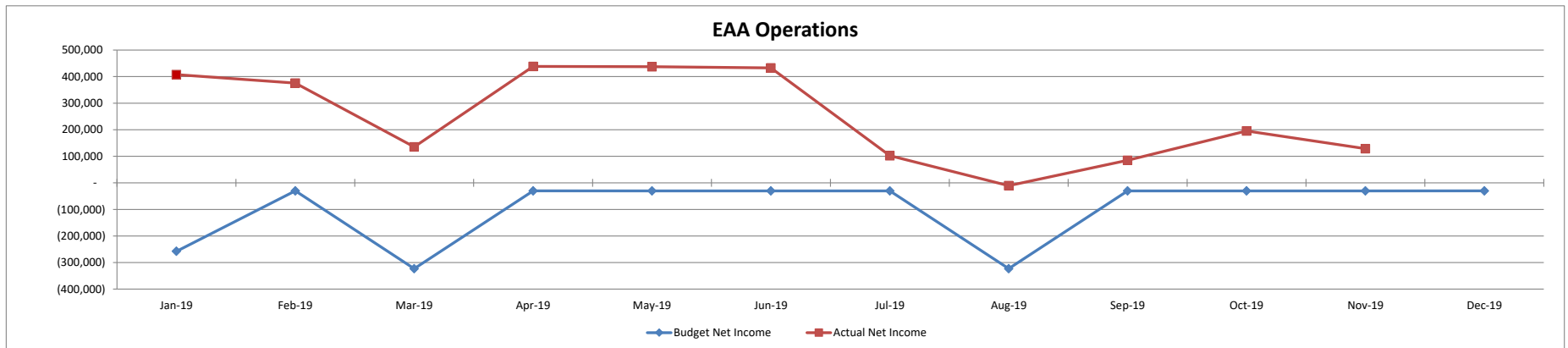
### Habitat Conservation Plan Program

	Current Month			Year to Date			Amended Budget	YTD %
	Budget	Actual	Variance \$	Budget	Actual	Variance \$	(91.67% Elapsed)	
<b>Revenues</b>								
Program Aquifer Management Fees	\$1,163,936	\$1,166,759	\$2,823	\$12,803,296	\$12,720,662	(\$82,634)	\$13,967,233	91%
Interest	26,092	54,721	28,629	287,012	675,219	388,207	313,100	216%
Other Funding Sources	61,333	61,333	-	674,667	674,667	-	736,000	92%
<b>Subtotal Revenues</b>	<b>\$1,251,361</b>	<b>\$1,282,813</b>	<b>\$31,452</b>	<b>\$13,764,975</b>	<b>\$14,070,548</b>	<b>\$305,573</b>	<b>\$15,016,333</b>	<b>94%</b>
<b>Expenses</b>								
Wages/Benefits	\$53,665	\$37,330	(\$16,335)	\$647,864	\$423,722	(\$224,142)	\$701,529	60%
Professional / Technical Services	531,923	61,185	(470,738)	17,420,988	13,842,493	(3,578,495)	18,636,258 (1)(2)	74%
Property Services	626	-	(626)	6,889	6,510	(379)	7,515	87%
Supplies	2,375	4,800	2,425	26,125	13,697	(12,428)	28,500	48%
Other Services	4,166	5,992	1,826	45,833	29,943	(15,890)	50,000	60%
Capital	2,750	-	(2,750)	30,250	-	(30,250)	33,000	0%
<b>Subtotal Expenses</b>	<b>\$595,505</b>	<b>\$109,307</b>	<b>(\$486,198)</b>	<b>\$18,177,949</b>	<b>\$14,316,365</b>	<b>(\$3,861,584)</b>	<b>\$19,456,802</b>	<b>74%</b>
<b>Net Income/(Loss) Before Depreciation</b>	<b>\$655,856</b>	<b>\$1,173,506</b>	<b>\$517,650</b>	<b>(\$4,412,974)</b>	<b>(\$245,817)</b>	<b>\$4,167,157</b>	<b>(\$4,440,469)</b>	

(1) Budget Amendment of \$409,606 approved on 2/12/2019.

(2) Budget Amendment of (\$139,080) approved on 4/9/2019.

## Revenue and Expense Performance FY2019





## Internal Transfers

### November 2019

	Fund	Dept.	Department Name	Account	Account Name	Amount	Purpose
<b>EAA Operations</b>							
From	100	403	Public Information	53100-00	Contractual Professional Services	(3,500)	Cover the costs of meeting expenses through 2019
To	100	403	Public Information	55500-00	Meeting Expenses	3,500	Cover the costs of meeting expenses through 2019
From	100	306	Aquifer Protection	17700-01	Computer Software CY	(360)	Cover the costs of Adobe Illustrator subscription
To	100	205	Information Technology	54102-00	Equipment Maintenance	360	Cover the costs of Adobe Illustrator subscription
From	100	310	Karst Initiatives	53100-00	Contractual Professional Services	(11,500)	Cover the costs of Water Sampling CY, Equipment on new fleet vehicle. Mold remediation Camden Bldg.
From	100	302	Aquifer Science Research	56103-00	Field Supplies	(12,000)	Cover the costs of Water Sampling CY, Equipment on new fleet vehicle. Mold remediation Camden Bldg.
From	100	302	Aquifer Science Research	17700-01	Computer Software CY	(4,105)	Cover the costs of Water Sampling CY, Equipment on new fleet vehicle. Mold remediation Camden Bldg.
To	100	302	Aquifer Science Research	17500-05	Water Sampling/Monitoring Equipment CY	16,205	Cover the costs of Water Sampling CY, Equipment on new fleet vehicle. Mold remediation Camden Bldg.
To	100	302	Aquifer Science Research	17400-01	Vehicles CY	7,000	Cover the costs of Water Sampling CY, Equipment on new fleet vehicle. Mold remediation Camden Bldg.
To	100	302	Aquifer Science Research	54103-00	Facilities Maintenance	4,400	Cover the costs of Water Sampling CY, Equipment on new fleet vehicle. Mold remediation Camden Bldg.
From	100	403	Public Information	53100-00	Contractual Professional Services	(30,000)	Cover the costs of Printing, Office Supplies, Event Material and Subscriptions
To	100	403	Public Information	55100-00	Printing	15,000	Cover the costs of Printing, Office Supplies, Event Material and Subscriptions
To	100	403	Public Information	56105-00	Office Supplies	5,000	Cover the costs of Printing, Office Supplies, Event Material and Subscriptions
To	100	403	Public Information	56107-00	Event Materials and Supplies	5,000	Cover the costs of Printing, Office Supplies, Event Material and Subscriptions
To	100	403	Public Information	56502-00	Subscriptions & Publications	5,000	Cover the costs of Printing, Office Supplies, Event Material and Subscriptions
From	100	306	Aquifer Protection	17700-01	Computer Software CY	(4,500)	Cover the costs of new equipment and maintenance for new AMS truck
To	100	302	Aquifer Science Research	17400-01	Vehicles CY	3,000	Cover the costs of new equipment and maintenance for new AMS truck
To	100	202	Authority Operations	54101-00	Vehicles Maintenance	1,500	Cover the costs of new equipment and maintenance for new AMS truck
From	100	201	Accounting	55100-00	Printing	(700)	Cover the cost of check stock
To	100	201	Accounting	56105-00	Office Supplies	700	Cover the cost of check stock
From	100	205	Information Technology	54300-00	Event Sponsorships	(200)	Cover the cost of SmartSA meetings
To	100	205	Information Technology	55500-00	Meeting Expenses	200	Cover the cost of SmartSA meetings



## Internal Transfers

### November 2019

	Fund	Dept.	Department Name	Account	Account Name	Amount	Purpose
From	100	406	Meters	54201-00	Equipment Maintenance	(1,000)	Cover the cost of Printing and Equipment expenses through 2019
From	100	406	Meters	54202-00	Facilities Rental	(1,200)	Cover the cost of Printing and Equipment expenses through 2019
From	100	406	Meters	56400-00	Electrical Services	(738)	Cover the cost of Printing and Equipment expenses through 2019
To	100	406	Meters	55100-00	Printing	1,000	Cover the cost of Printing and Equipment expenses through 2019
To	100	406	Meters	54102-00	Equipment Maintenance	1,938	Cover the cost of Printing and Equipment expenses through 2019
From	100	205	Information Technology	53100-00	Contractual Professional Services	(29,745)	Cover the cost of Microsoft E5 licenses and 15 Non-Capital iPad
From	100	205	Information Technology	54300-00	Event Sponsorships	(9,800)	Cover the cost of Microsoft E5 licenses and 15 Non-Capital iPad
From	100	205	Information Technology	17800-01	Computer Hardware CY	(3,113)	Cover the cost of Microsoft E5 licenses and 15 Non-Capital iPad
From	100	205	Information Technology	55400-00	Conferences, Seminars & Training	(3,622)	Cover the cost of Microsoft E5 licenses and 15 Non-Capital iPad
To	100	205	Information Technology	54102-00	Equipment Maintenance	26,500	Cover the cost of Microsoft E5 licenses and 15 Non-Capital iPad
To	100	205	Information Technology	56101-00	Computer Supplies	3,320	Cover the cost of Microsoft E5 licenses and 15 Non-Capital iPad
To	100	205	Information Technology	54500-00	Non-Capital Assets	16,460	Cover the cost of Microsoft E5 licenses and 15 Non-Capital iPad
From	100	310	Karst Initiatives	56103-00	Field Supplies	(1,500)	Cover the cost of iPad for field work
To	100	310	Karst Initiatives	17800-01	Computer Hardware CY	1,500	Cover the cost of iPad for field work
From	100	310	Karst Initiatives	55500-00	Meeting Expenses	(4,500)	Cover the cost of publishing (Geological Society of America)
To	100	310	Karst Initiatives	55100-00	Printing	4,500	Cover the cost of publishing (Geological Society of America)
From	100	302	Aquifer Science Research	54202-00	Facilities Rental	(2,000)	Cover the cost of membership for Aquifer Science staff
To	100	003	Aquifer Science - General	56501-00	Memberships	2,000	Cover the cost of membership for Aquifer Science staff
From	100	205	Information Technology	17800-01	Computer Hardware CY	(12,000)	Cover the cost of Palo Alto Firewall and General staff training
From	100	205	Information Technology	55400-00	Conferences, Seminars & Training	(12,500)	Cover the cost of Palo Alto Firewall and General staff training
To	100	205	Information Technology	54102-00	Equipment Maintenance	12,000	Cover the cost of Palo Alto Firewall and General staff training
To	100	205	Information Technology	53100-00	Contractual Professional Services	12,500	Cover the cost of Palo Alto Firewall and General staff training
From	100	204	Human Resources	56300-00	Postage	(5,000)	Cover the costs to replenish coffee/breakroom supplies and uniforms
To	100	204	Human Resources	56104-00	Kitchen & Janitorial	2,500	Cover the costs to replenish coffee/breakroom supplies and uniforms
To	100	204	Human Resources	56106-00	Clothing	2,500	Cover the costs to replenish coffee/breakroom supplies and uniforms
From	100	307	Groundwater Protection	54103-00	Facilities Maintenance	(7,500)	Cover the cost of geophysics services
To	100	307	Groundwater Protection	53100-00	Contractual Professional Services	7,500	Cover the cost of geophysics services
<b>Habitat Conservation Plan</b>							
From	245	005	HCP - Program Administration	53100-00	Contractual Professional Services	(8,500)	Cover the cost of Promotional and Event Supplies
To	245	005	HCP - Program Administration	56102-00	Promotional Supplies	7,000	Cover the cost of Promotional and Event Supplies
To	245	005	HCP - Program Administration	56107-00	Event Materials and Supplies	1,500	Cover the cost of Promotional and Event Supplies



# Statement of Net Position

## November 2019

### ASSETS

#### Current Assets

Cash	\$ 4,426,756
Investments	7,400,894
AMF Receivable (Net)	1,451,714

#### Restricted Assets (Habitat Conservation Plan):

Cash	21,731,058
Investments	11,967,413
Program AMF Receivable	1,058,260
Total Restricted Assets	34,756,730

Notes Receivable	26,992
Miscellaneous Receivable	5,288
Interest Receivable	14,952
Total Current Assets	48,083,326

#### Capital Assets

Land	2,210,901
Buildings & Improvements	10,888,711
Vehicles	657,153
Furniture & Equipment	7,942,582
Construction/Development in Progress	508,047
Accumulated Depreciation	(7,418,686)
Net Capital Assets	14,788,708

#### Long Term Assets

Notes Receivable	53,358
Total Long Term Assets	53,358

#### Deferred Outflows of Resources

Deferred Outflow related to pensions	1,312,404
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Total Assets and Deferred Outflows of Resources \$ 64,237,796

### LIABILITIES

#### Current Liabilities

Accounts Payable & Other Liabilities	\$ 970,831
VISPO Liability	2,320,309
ASR Forbearance Liability	1,862,687
Deferred Revenue - AMF	1,412,392
Deferred Revenue - HCP	1,228,093
Compensated Absences	962,051
AMF Rebates	81,984
Notes Payable	85,000

#### Long-Term Liabilities

Notes Payable	2,835,000
Net Pension Liability	1,591,187
Total Long-Term Liabilities	4,426,187

#### Deferred Inflows of Resources

Deferred Inflows related to pensions	263,773
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### NET POSITION

Net Invested in Capital Assets	11,868,708
Restricted for HCP Program	29,515,474
Unrestricted	9,240,306
Total Net Position	50,624,489

Total Liabilities, Deferred Inflows of Resources and Net Position \$ 64,237,796





# Statement of Net Position

## Comparative

### November 2019

ASSETS	2019	2018	LIABILITIES	2019	2018
Current Assets			Current Liabilities		
Cash	\$ 4,426,756	\$ 4,235,382	Accounts Payable & Other Liabilities	\$ 970,831	\$ 1,477,162
Investments	7,400,894	5,644,714	VISPO Liability	2,320,309	2,228,299
AMF Receivable (Net)	1,451,714	1,360,009	ASR Forbearance Liability	1,862,687	-
Restricted Assets (Habitat Conservation Plan):			Deferred Revenue - AMF	1,412,392	1,266,444
Cash	21,731,058	29,091,401	Deferred Revenue - HCP	1,228,093	1,327,777
Investments	11,967,413	6,144,714	Compensated Absences	962,051	909,465
Program AMF Receivable	1,058,260	1,201,280	AMF Rebates	81,984	81,984
Total Restricted Assets (Habitat Conservation Plan)	34,756,730	36,437,395	Notes Payable	85,000	80,000
			Total Current Liabilities	8,923,347	7,371,131
Notes Receivable	26,992	25,678			
Property Taxes Receivable (Net)	-	15,182	Long-term Liabilities		
Miscellaneous Receivable	5,288	7,954	Notes Payable	2,835,000	2,925,000
Interest Receivable	14,952	40,639	Net Pension Liability	1,591,187	2,544,108
Total Current Assets	48,083,326	47,766,953	Total Long-Term Liabilities	4,426,187	5,469,108
Capital Assets					
Land	2,210,901	2,210,901	Deferred Inflows of Resources		
Buildings & Improvements	10,888,711	10,818,350	Deferred Inflows related to pensions	263,773	82,899
Vehicles	657,153	580,731			
Furniture & Equipment	7,942,582	7,379,157			
Construction/Development in Progress	508,047	349,515			
Accumulated Depreciation	(7,418,686)	(7,344,885)			
Net Capital Assets	14,788,708	13,993,769	NET POSITION		
Long Term Assets			Net Investment in Capital Assets	11,868,708	10,988,769
Notes Receivable - Long Term	53,358	80,350	Restricted for HCP Program	29,515,474	33,007,816
Total Long Term Assets	53,358	80,350	Unrestricted	9,240,306	7,212,360
Deferred Outflows of Resources			Total Net Position	50,624,489	51,208,945
Deferred Outflow related to pensions	1,312,404	2,291,011			
Total Assets and Deferred Outflows of Resources	\$ 64,237,796	\$ 64,132,083	Total Liabilities, Deferred Inflows of Resources and Net Position	\$ 64,237,796	\$ 64,132,083



## Cash & Investments

### as of November 30, 2019

Cash	Balance	Rate	Settlement	Maturity	Collateral
<b>Unrestricted</b>					
Money Market - BBVA Compass	636,503	0.000%		N/A	Letter of Credit
Money Market - BBVA Compass (Interest Bearing)	772,801	1.630%		N/A	Letter of Credit
Money Market - BBVA Compass (Sinking Fund)	241,344	1.640%		N/A	Letter of Credit
Money Market - Origin Bank	1,006,240	2.270%		N/A	Letter of Credit
NOW - Southside Bank	1,769,140	1.820%		N/A	Securities
Petty Cash	729	0.000%		N/A	N/A
	<u>\$ 4,426,756</u>				
<b>Restricted - HCP</b>					
Money Market - BBVA Compass - HCP	2,136,622	1.630%		N/A	Letter of Credit
Money Market - Origin Bank	1,006,240	2.270%		N/A	Letter of Credit
Money Market - NexBank MM - HCP	111,930	1.820%		N/A	Letter of Credit
NOW - Southside Bank - HCP	1,536,588	1.820%		N/A	Securities
Insured Cash Sweep - NexBank ICS - HCP	16,939,678	1.850%		N/A	Letter of Credit
	<u>\$ 21,731,058</u>				
<b>Total - Cash</b>	<u><b>\$ 26,157,813</b></u>				
<b>Investments - Certificates of Deposit</b>	<b>Balance</b>	<b>Rate</b>	<b>Settlement</b>	<b>Maturity</b>	<b>Collateral</b>
<b>Unrestricted</b>					
East West Bank	1,024,389	2.740%	01/14/19	01/14/20	Letter of Credit
Southside Bank	510,090	2.680%	02/19/19	02/19/20	Securities
East West Bank	763,525	2.620%	03/27/19	03/27/20	Letter of Credit
LegacyTexas Bank	506,249	2.480%	05/31/19	06/01/20	Letter of Credit
Security State Bank	1,000,000	2.185%	07/10/19	07/10/20	Letter of Credit
East West Bank	517,365	2.130%	07/29/19	07/29/20	Letter of Credit
East West Bank	2,078,966	2.150%	08/05/19	08/05/20	Letter of Credit
East West Bank	500,310	1.740%	11/18/19	02/18/21	Letter of Credit
Security State Bank	500,000	2.035%	09/04/19	03/04/21	Letter of Credit
	<u>\$ 7,400,894</u>				
<b>Restricted - HCP</b>					
East West Bank	1,024,389	2.740%	01/14/19	01/14/20	Letter of Credit
Southside Bank	510,090	2.680%	02/19/19	02/19/20	Securities
East West Bank	4,835,659	2.620%	03/27/19	03/27/20	Letter of Credit
LegacyTexas Bank	506,249	2.480%	05/31/19	06/01/20	Letter of Credit
Security State Bank	1,000,000	2.185%	07/10/19	07/10/20	Letter of Credit
East West Bank	1,034,729	2.130%	07/29/19	07/29/20	Letter of Credit
East West Bank	2,055,987	2.150%	08/06/19	08/06/20	Letter of Credit
East West Bank	500,310	1.740%	11/18/19	02/18/21	Letter of Credit
Security State Bank	500,000	2.035%	09/04/19	03/04/21	Letter of Credit
	<u>\$ 11,967,413</u>				
<b>Total - Certificates of Deposit</b>	<u><b>\$ 19,368,306</b></u>				
<b>Total Cash and Cash Equivalents</b>	<u><b>\$ 45,526,120</b></u>				
<i>Unrestricted</i>	<i>\$ 11,827,649</i>				
<i>Restricted</i>	<i>\$ 33,698,470</i>				



## Net Position Designations

### November 2019

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**Restricted:**

HCP	HCP Cash and Investments	\$ 33,698,470
HCP	HCP VISPO Liabilities (subsequent year)	(2,320,309)
HCP	HCP ASR Forbearance (subsequent year)	(1,862,687)
	<b>Total Restricted</b>	<u>\$ 29,515,474</u>

**Unrestricted (Designated):**

Abandoned Well Closure Fund	Fund established to help resolve abandoned well compliance matters.	474,746
Conservation/Aquifer Protection Fund	Fund established to provide funding for various mitigation efforts related to avoiding jeopardy to endangered species.	435,212
Operating Reserve	Established to protect against unforeseen budget needs or revenue shortfalls. Excess funds should be appropriated with caution as this figure will fluctuate monthly. EAA Operating Reserve	7,838,317
EAA Revenue Improvement Note	Principal Note Payment - General Revenue Improvement Note	-
EAA Capital	Capital purchases of the EAA - Excluding Principal Note Payment above	492,031
	<b>Total Unrestricted</b>	<u>\$ 9,240,306</u>
	<b>Total Restricted/Unrestricted Net Position</b>	<u><u>\$ 38,755,781</u></u>



## Capital Project Status Report as of November 30, 2019

<u>Program</u>	<u>Description</u>	<u>Amended Budget</u>	<u>Expenditures</u>		<u>Balance</u>
			<u>November 2019</u>	<u>YTD 2019</u>	
Aquifer Protection	Computer Software	\$ 6,140	\$ -	\$ -	\$ 6,140
Aquifer Science Research	Computer Hardware	4,000	-	3,607	393
Aquifer Science Research	Computer Software	5,895	-	5,896	-
Aquifer Science Research	Water Quality Monitoring Equipment	61,205	25,774	51,970	9,235
Authority Operations	Building	72,388	-	70,361	2,027
Authority Operations	Furniture & Office Equipment	101,300	1,397	85,920	15,380
Authority Operations	Improvements Other than Building	64,689	15,050	54,050	10,639
Authority Operations	Note Principal	85,000	-	85,000	-
Authority Operations	Vehicles	135,648	38,737	43,427	92,221
External & Regulatory Affairs - General	Computer Hardware	3,000	-	-	3,000
Groundwater Protection	Water Quality Monitoring Equipment	4,000	-	-	4,000
HCP - Comal Springs	Water Quality Monitoring Equipment	14,500	-	-	14,500
HCP - Modeling & Research	Computer Hardware	5,000	-	-	5,000
HCP - San Marcos Springs	Water Quality Monitoring Equipment	13,500	-	-	13,500
Human Resources	Computer Hardware	2,488	-	-	2,488
Information Technology	Computer Hardware	182,610	5,110	91,710	90,900
Information Technology	Computer Software	291,500	64,250	258,969	32,532
Karst Initiatives	Computer Hardware	1,500	1,115	1,115	385
Meters	Water Meters - Remote Metering	23,800	-	12,944	10,856
Modeling & Data Management	Computer Hardware	55,000	-	-	55,000
Modeling & Data Management	Computer Software	20,000	-	4,400	15,600
Modeling & Data Management	Water Quality Monitoring Equipment	35,000	-	1,464	33,536
Regulatory Affairs & Water Resources	Computer Software	13,000	-	-	13,000
Records	Furniture & Office Equipment	2,670	-	-	2,670
Remote Gauging	Remote Monitoring Equipment	75,000	-	15,971	59,029
	<b>Total Capital Expenditures</b>	<b>\$ 1,278,833</b>	<b>\$ 151,432</b>	<b>\$ 786,802</b>	<b>\$ 492,031</b>