Lone Star Groundwater Conservation District 2026 Budget

Income Statement (Cash Basis):

Monies received for the month of January 2026	$	1,260,335.70
Expenses paid in the month of January 2026	$	(269,642.47)
Net Change of Cash Position for January 2026	**$**	**990,693.23**

Statement of Monthly Billing:

January 31, 2026 - Billing for 2026	$	2,213.00
January 2026 Billing - 1/12 Annual Billing for 2026	$	321,757.00
January 2026 Billing - Permit Submittals	$	13,050.00
January 2026 Billing - Overpumpage of Permit & Penalties	$	1,020.00
Total Monthly Billing:	**$**	**338,040.00**

Account Summary:

Balance as of January 31, 2026 in Money Market	$	8,395,814.93
Balance as of January 31, 2026 in Operating Company	$	104,706.24
Balance as of January 31, 2026 in Tex Pool Account	$	55,036.40
Total Checking and Savings as of January 31, 2026:	**$**	**8,555,557.57**

INCOME	Budget	Actual	Difference
Permit Application Fees			
Well Registrations	$ 120,000	$ 11,000	$ 109,000
Other Applications	$ 10,000	$ 600	$ 9,400
Amendments/Replacements	$ 15,000	$ 400	$ 14,600
Operating Permits	$ 70,000	$ 1,050	$ 68,950
Total Permit Application	**$ 215,000**	**$ 13,050**	**$ 201,950**
Additional Admin Fees			
Records Request	$ -	$ -	$ -
Early Conversion Credit Water Use Fee	$ -	$ -	$ -
Customer Returned Check Fee	$ 50	$ 38	$ 12
Well/Meter Re-inspection Fees	$ 2,000	$ -	$ 2,000
Total Additional Admin	**$ 2,050**	**$ 38**	**$ 2,012**
Lone Star GCD Water Use Fees			
Export Water Use Fee	$ -	$ -	$ -
Ag Permits - 2026	$ 1,600	$ 138	$ 1,462
Historical Use - 2026	$ 820,000	$ 53,484	$ 766,516
Operating Permit - 2026	$ 2,765,000	$ 252,613	$ 2,512,387
AWS/Production Fees - 2026	$ 230,000	$ 17,734	$ 212,266
Total Lone Star GCD Fees	**$ 3,816,600**	**$ 323,970**	**$ 3,492,630**
Over Pumpage/Penalties			
Over Pumpage Fee	$ 50,000	$ -	$ 50,000
Penalty / Interest	$ 10,000	$ 1,020	$ 8,980
Total Over Pumpage/Penalties	**$ 60,000**	**$ 1,020**	**$ 58,980**
Other Income			
Other Income	$ -	$ -	$ -
Total Other Income	**$ -**	**$ -**	**$ -**

Interest Income					
Interest Income	$	5,000	$	873	$ 4,127
Total Additional Admin	**$**	**5,000**	**$**	**873**	**$ 4,127**
TOTAL INCOME	**$**	**4,098,650**	**$**	**338,951**	
EXPENSES	**Budget**		**Actual**		**Difference**
Attorney Fees					
Legislative Consulting		150,000		10,500	$ 139,500
PIA Legal Work		10,000		-	$ 10,000
General Counsel Work		375,000		23,040	$ 351,960
Additional Legal Work		25,000		-	$ 25,000
Total Attorney Fees	**$**	**560,000**	**$**	**33,540**	**$ 526,460**
Audit Fees					
Audit Fees		12,350		-	$ 12,350
Total Audit Fees	**$**	**12,350**	**$**	**-**	**$ 12,350**
Board Expense					
Board Recognition & Events		3,000		98	$ 2,902
Meeting/Conference		10,000		284	$ 9,716
Per Diem		63,000		3,000	$ 60,000
Payroll Tax Liability		5,500		230	$ 5,270
Board meeting Expense		6,000		416	$ 5,584
Total Board Expense	**$**	**87,500**	**$**	**4,027**	**$ 80,570**
Building Expense					
Board Room (Virtual meeting System)		14,700		-	$ 14,700
Building Maintenance		50,000		5,383	$ 44,617
Utilities/Housekeeping		41,800		4,572	$ 37,228
Total Building Expense	**$**	**106,500**	**$**	**9,956**	**$ 96,544**
Computer Support					
Website Modification		5,000		-	$ 5,000
Well Permitting Database Management		200,000		17,834	$ 182,166
Hosting/Internet/Backup		28,000		12,694	$ 15,306
Computer Repair & Support		30,000		4,660	$ 25,340
Software		10,000		586	$ 9,414
Total Computer Support	**$**	**273,000**	**$**	**35,775**	**$ 237,225**
Education/Public Awareness Coordination					
Scholarship/Sponsorship		55,000		2,500	$ 52,500
Strategic Communication		58,000		-	$ 58,000
Rainwater Harvesting Barrel Program		100,000		-	$ 100,000
Rainwater Collection Maintenance		750		-	$ 750
Abandoned Well Plugging Program		50,000		-	$ 50,000
Advertising/Public Notices		6,000		-	$ 6,000
ET Weather Station Network		2,500		40	$ 2,460
Communication/Public Awareness		20,000		203	$ 19,797
Conservation Products		8,000		-	$ 8,000
Total Education/Public Awareness	**$**	**300,250**	**$**	**2,743**	**$ 297,507**

EXPENSES	Budget	Actual	Difference
			-
Election Expense			
Election Expense	200,000		$ 200,000
Total Election Expense	**$ 200,000**	**$ -**	**$ 200,000**
			-
Technical Consultant Services			
Technical Consulting	150,000	17,706	$ 132,294
Permitting Consulting Services	280,000	19,338	$ 260,663
GMA 14 Planning	150,000	33,125	$ 116,875
Total Technical Consultant	**$ 580,000**	**$ 70,169**	**$ 509,831**
Field/Technical Expense			
PAM Units	15,000	-	$ 15,000
Field Supplies	3,500	-	$ 3,500
Vehicle Fuel Expense	8,500	356	$ 8,144
Vehicle/Mobile Lab Repair and Maintenance	5,000	147	$ 4,853
Vehicle - Capital Expense	45,000	45,000	$ -
Total Field/Technical	**$ 77,000**	**$ 45,504**	**$ 31,496**
Insurance Expense			
Bonds	1,000	60	$ 940
Building Insurance	5,500	406	$ 5,094
Errors & Omissions	2,500	198	$ 2,302
Liability	2,000	107	$ 1,893
Vehicle Insurance	5,115	561	$ 4,554
Insurance Expense	**$ 16,115**	**$ 1,332**	**$ 14,783**
Litigation Expense			
Legal - DFC Appeal	50,000	-	$ 50,000
Engineering Consultant Services	-	-	$ -
Total Litigation Expense	**50,000**	**-**	**$ 50,000**
Membership Dues/Subscriptions & Misc			
Event Sponsorship	4,000	-	$ 4,000
Membership Dues/Subscriptions	20,000	2,905	$ 17,095
Miscellaneous	5,000	705	$ 4,295
Total Mem. Dues/Sub. & Misc Expense	**29,000**	**3,610**	**$ 25,390**
Office Expense			
Employee Recognition & Events	3,000	-	$ 3,000
Equipment Lease - Copier	6,500	175	$ 6,325
Office Equipment	6,500	-	$ 6,500
Printing	7,000	308	$ 6,692
Supplies	9,000	603	$ 8,397
Total Office Expense	**32,000**	**1,086**	**$ 30,914**
Payroll Expense			
Salaries	1,200,000	78,295	$ 1,121,705
Payroll Tax Liability	91,800	5,607	$ 86,193
Retirement	72,000	4,542	$ 67,458
Medical/Life	150,000	1,029	$ 148,971

EXPENSES	Budget	Actual		Difference
SUI (Unemployment Tax)	2,500	501	$	1,999
Workman's Comp	2,500	173	$	2,327
Tuition Assistance	-	-	$	-
Payroll Service Fees	11,000	458	$	4,038
Total Payroll Expense	**1,529,800**	**90,604**	**$**	**1,432,692**
Postage Expense				
Postage Meter and Supplies	1,000	-	$	1,000
Postage/Shipping/Delivery Service	6,000	-	$	6,000
Total Postage Expense	**7,000**	**-**	**$**	**7,000**
Programs Expense				
Subsidence Study - Phase III	50,000	-	$	50,000
Additional Scientific Programs	200,000		$	200,000
Hydrogeological Modeling/Protection	1,000	-	$	1,000
USGS Joint Funding Agreement Expense				
USGS - Groundwater Level Data Collection	60,350	15,088	$	45,263
USGS - Continuous Water-Level Monitoring	11,856	2,964	$	8,892
Total Programs Expense	**323,206**	**18,052**	**$**	**305,155**
Rebate Water Use Fees				
Rebate Water Use Fees	35,000	2,903	$	32,097
Total Rebate Water Use	**35,000**	**2,903**	**$**	**32,097**
Travel/Education/Training				
Manager Expense	12,800	700	$	12,100
Non-Manager Expense	8,000	509	$	7,491
Manager Vehicle Allowance	7,200	305	$	6,895
Total Travel/Education/Training	**28,000**	**1,514**	**$**	**26,486**
Depreciation				
Depreciation	50,000	-	$	50,000
Total Depreciation Expenses	**50,000**	**-**	**$**	**50,000**

	Budget	Actual
TOTAL INCOME	**$ 4,098,650**	**$ 338,951**
TOTAL EXPENSES	**4,296,721**	**320,813**
NET INCOME	**(198,071)**	**18,138**

Lone Star Groundwater Conservation District
Balance Sheet
Accrual Basis — As of January 31, 2026

		Jan 31, 26
ASSETS		
Current Assets		
Checking/Savings		
First Bank (Money Market)		8,395,814.93
First Bank (Operating)		104,706.24
TexPool		55,036.40
Total Checking/Savings		8,555,557.57
Accounts Receivable		
Accounts Receivable		495,341.51
Total Accounts Receivable		495,341.51
Other Current Assets		
Allow for Bad Debts		129.71
Deposited Funds from A/R		34,403.05
Prepaid Insurance		
TWCA premium	7,043.99	
Prepaid Dishonesty &Public Bond	214.31	
Total Prepaid Insurance		7,258.30
Total Other Current Assets		41,791.06
Total Current Assets		9,092,690.14
Fixed Assets		
Bldg & Land		
Conroe Park - Land	260,187.00	
Conroe Park - Building & Design	1,593,552.27	
Accumulated Depr - Bldg	-540,164.04	
Total Bldg & Land		1,313,575.23
Furniture & Equipment		
Furniture/Fixture/Equipment	422,020.89	
Accumulated Depreciation	-347,916.46	
Total Furniture & Equipment		74,104.43
Total Fixed Assets		1,387,679.66
TOTAL ASSETS		10,480,369.80
LIABILITIES & EQUITY		
Liabilities		
Current Liabilities		
Accounts Payable		
Accounts Payable		98,851.74
Total Accounts Payable		98,851.74
Other Current Liabilities		
Deposits Payable		54.00
Accrued Expenses		
Accured Expenses	67,171.53	
Accrued Expenses - Other	-67,171.53	
Total Accrued Expenses		0.00
Accrued Vacation Time		9,223.34
Deferred Revenue		-325,799.59

Lone Star Groundwater Conservation District
Balance Sheet
Accrual Basis — As of January 31, 2026

	Jan 31, 26	
Direct Deposit Liabilities		
AFLAC-EE portion	45.60	
Mission Sq-401(a) - ER portion	-2,479.66	
Guardian-EE portion	-43.54	
BCBS-EE portion	11,365.34	
Direct Deposit Liabilities - Other	-9,501.90	
Total Direct Deposit Liabilities		-614.16
Payroll Liabilities		5,502.83
Total Other Current Liabilities		-311,633.58
Total Current Liabilities		-212,781.84
Total Liabilities		-212,781.84
Equity		
Invested in Capital Assets, net		1,518,850.65
Opening Bal Equity		-189.25
Retained Earnings		9,156,352.31
Net Income		18,137.93
Total Equity		10,693,151.64
TOTAL LIABILITIES & EQUITY		10,480,369.80

Lone Star Groundwater Conservation District
Statement of Revenues and Expenditures - Budget vs. Actual
January 2026

	Jan 26	Budget	Jan 26	YTD Budget	Annual Budget
Ordinary Income/Expense					
Income					
Administrative Fee					
Application Fee					
Well Registrations	11,000.00	10,000.00	11,000.00	10,000.00	120,000.00
Other Applications	600.00	833.33	600.00	833.33	10,000.00
Amendments /Replacements	400.00	1,250.00	400.00	1,250.00	15,000.00
New Operating Permits	1,050.00	5,833.33	1,050.00	5,833.33	70,000.00
Total Application Fee	13,050.00	17,916.66	13,050.00	17,916.66	215,000.00
Additional Administration Fees					
Customer Returned Check Fee	38.00	4.16	38.00	4.16	50.00
Well/Meter Re-inspection Fees	0.00	166.67	0.00	166.67	2,000.00
Total Additional Administration Fees	38.00	170.83	38.00	170.83	2,050.00
Total Administrative Fee	13,088.00	18,087.49	13,088.00	18,087.49	217,050.00
Interest Income	873.38	416.67	873.38	416.67	5,000.00
Lone Star GCD Fees					
Agricultural Permits					
Agricultural HUP 2026	51.80	66.66	51.80	66.66	800.00
Agricultural OP 2026	86.15	66.66	86.15	66.66	800.00
Total Agricultural Permits	137.95	133.32	137.95	133.32	1,600.00
Historic Use Fee					
Historical Use Fee 2026	53,484.20	68,333.33	53,484.20	68,333.33	820,000.00
Total Historic Use Fee	53,484.20	68,333.33	53,484.20	68,333.33	820,000.00
Operating Permit Fees					
Operating Permit 2026	252,377.57	230,416.66	252,377.57	230,416.66	2,765,000.00
Operating Permit 2025	106.02		106.02		
Operating Permit 2024	106.02		106.02		
Operaing Permit 2023	11.90		11.90		
Operating Permit 2022	11.90		11.90		
Total Operating Permit Fees	252,613.41	230,416.66	252,613.41	230,416.66	2,765,000.00

Lone Star Groundwater Conservation District
Statement of Revenues and Expenditures - Budget vs. Actual
January 2026

	Jan 26	Budget	Jan 26	YTD Budget	Annual Budget
AWS Production fees					
AWS Production Fees 2026	17,734.45	19,166.66	17,734.45	19,166.66	230,000.00
Total AWS Production fees	17,734.45	19,166.66	17,734.45	19,166.66	230,000.00
Over Pumpage Fee	0.00	4,166.66	0.00	4,166.66	50,000.00
Penalty/ Interest	1,020.00	833.33	1,020.00	833.33	10,000.00
Total Lone Star GCD Fees	324,990.01	323,049.96	324,990.01	323,049.96	3,876,600.00
Total Income	338,951.39	341,554.12	338,951.39	341,554.12	4,098,650.00
Gross Profit	338,951.39	341,554.12	338,951.39	341,554.12	4,098,650.00
Expense					
Travel/Education/Training					
Manager Vehicle Allowance	700.00	600.00	700.00	600.00	7,200.00
Non-Manager Expense	509.10	666.66	509.10	666.66	8,000.00
Manager Expense	305.01	1,066.66	305.01	1,066.66	12,800.00
Total Travel/Education/Training	1,514.11	2,333.32	1,514.11	2,333.32	28,000.00
Event Sponsorship	0.00	333.33	0.00	333.33	4,000.00
Election Expense	0.00	16,666.66	0.00	16,666.66	200,000.00
Litigation					
Legal-DFC Appeal	0.00	4,166.66	0.00	4,166.66	50,000.00
Total Litigation	0.00	4,166.66	0.00	4,166.66	50,000.00
Education/Public Awareness					
Abandoned Well Plugging Program	0.00	4,166.67	0.00	4,166.67	50,000.00
Rainwater Harvesting Barrel Pro	0.00	8,333.33	0.00	8,333.33	100,000.00
ET Weather Station Network	40.13	208.34	40.13	208.34	2,500.00
Advertising/Public Notices	0.00	500.00	0.00	500.00	6,000.00
Conservation Products	0.00	666.66	0.00	666.66	8,000.00
Rainwater Collection Maint.	0.00	62.50	0.00	62.50	750.00
Strategic Communication	0.00	4,833.33	0.00	4,833.33	58,000.00
Scholarship/Sponsorship	2,500.00	4,583.34	2,500.00	4,583.34	55,000.00
Communication/Public Awareness	203.35	1,666.67	203.35	1,666.67	20,000.00
Total Education/Public Awareness	2,743.48	25,020.84	2,743.48	25,020.84	300,250.00

Lone Star Groundwater Conservation District
Statement of Revenues and Expenditures - Budget vs. Actual
January 2026

	Jan 26	Budget	Jan 26	YTD Budget	Annual Budget
Attorney Fees					
Legislative Consulting	10,500.00	12,500.00	10,500.00	12,500.00	150,000.00
PIA Legal Work	0.00	833.34	0.00	833.34	10,000.00
General Counsel Work	23,039.99	31,250.00	23,039.99	31,250.00	375,000.00
Legal Work - Additional	0.00	2,083.34	0.00	2,083.34	25,000.00
Total Attorney Fees	33,539.99	46,666.68	33,539.99	46,666.68	560,000.00
Board Expense					
Board Recognition & Events	97.65	250.00	97.65	250.00	3,000.00
Meeting/Conference	284.20	833.33	284.20	833.33	10,000.00
Per Diem	3,000.00	5,250.00	3,000.00	5,250.00	63,000.00
Payroll Tax Liability - Board	229.52	458.34	229.52	458.34	5,500.00
Board Meeting Expense	416.03	500.00	416.03	500.00	6,000.00
Total Board Expense	4,027.40	7,291.67	4,027.40	7,291.67	87,500.00
Audit Fees	0.00	1,029.17	0.00	1,029.17	12,350.00
Building Expense					
Board Room Virtual Meeting Syst	0.00	1,225.00	0.00	1,225.00	14,700.00
Building Maintenance	5,383.36	4,166.66	5,383.36	4,166.66	50,000.00
Utilities & Housekeeping	4,572.20	3,483.33	4,572.20	3,483.33	41,800.00
Total Building Expense	9,955.56	8,874.99	9,955.56	8,874.99	106,500.00
Computer Support					
Website Modification	0.00	416.67	0.00	416.67	5,000.00
Well Permitting Database Mgmt	17,834.34	16,666.66	17,834.34	16,666.66	200,000.00
Hosting/Internet/Backup	12,693.83	2,333.33	12,693.83	2,333.33	28,000.00
Repair & Support	4,660.00	2,500.00	4,660.00	2,500.00	30,000.00
Software	586.41	833.33	586.41	833.33	10,000.00
Total Computer Support	35,774.58	22,749.99	35,774.58	22,749.99	273,000.00
Technical Consultant Services					
Technical Consulting	17,706.23	12,500.00	17,706.23	12,500.00	150,000.00
Permitting Consulting Services	19,337.50	23,333.33	19,337.50	23,333.33	280,000.00
GMA 14 Planning	33,125.00	12,500.00	33,125.00	12,500.00	150,000.00
Total Technical Consultant Services	70,168.73	48,333.33	70,168.73	48,333.33	580,000.00

Lone Star Groundwater Conservation District
Statement of Revenues and Expenditures - Budget vs. Actual
January 2026

	Jan 26	Budget	Jan 26	YTD Budget	Annual Budget
Field/Technical Expense					
PAM Units	0.00	1,250.00	0.00	1,250.00	15,000.00
Field Supplies	0.00	291.67	0.00	291.67	3,500.00
Vehicle Fuel Expense	356.48	708.33	356.48	708.33	8,500.00
Vehicle/MobileLab Repair &Maint	147.34	416.66	147.34	416.66	5,000.00
Vehicle -Capital expense	45,000.00	3,750.00	45,000.00	3,750.00	45,000.00
Total Field/Technical Expense	45,503.82	6,416.66	45,503.82	6,416.66	77,000.00
Insurance					
Bonds	59.92	83.34	59.92	83.34	1,000.00
Building & Property Insurance	406.25	458.34	406.25	458.34	5,500.00
Errors and Omissions	197.92	208.34	197.92	208.34	2,500.00
Liability	106.92	166.66	106.92	166.66	2,000.00
Vehicle Insurance	560.83	426.25	560.83	426.25	5,115.00
Total Insurance	1,331.84	1,342.93	1,331.84	1,342.93	16,115.00
Memberships Dues/Subscriptions	2,905.00	1,666.67	2,905.00	1,666.67	20,000.00
Miscellaneous					
Miscellaneous Expense	704.61	416.67	704.61	416.67	5,000.00
Total Miscellaneous	704.61	416.67	704.61	416.67	5,000.00
Office Expenses					
Employee Recognition & Events	0.00	250.00	0.00	250.00	3,000.00
Equipment Lease - Copier	175.00	541.67	175.00	541.67	6,500.00
Office Equipment	0.00	541.67	0.00	541.67	6,500.00
Printing	307.64	583.33	307.64	583.33	7,000.00
Office Supplies	603.26	750.00	603.26	750.00	9,000.00
Total Office Expenses	1,085.90	2,666.67	1,085.90	2,666.67	32,000.00
Payroll Expenses					
Salaries	78,294.76	100,000.00	78,294.76	100,000.00	1,200,000.00
Payroll Tax Liability	5,606.70	7,650.00	5,606.70	7,650.00	91,800.00
Retirement	4,541.63	6,000.00	4,541.63	6,000.00	72,000.00
Dental/Vision/Life Insurance	1,028.56	12,500.00	1,028.56	12,500.00	150,000.00
SUI	500.93	208.33	500.93	208.33	2,500.00
Workman's Comp	173.27	208.33	173.27	208.33	2,500.00
Payroll Service Fees	458.05	916.66	458.05	916.66	11,000.00
Total Payroll Expenses	90,603.90	127,483.32	90,603.90	127,483.32	1,529,800.00

Lone Star Groundwater Conservation District
Statement of Revenues and Expenditures - Budget vs. Actual
January 2026

	Jan 26	Budget	Jan 26	YTD Budget	Annual Budget
Postage Expense					
Postage Meter & Supplies	0.00	83.33	0.00	83.33	1,000.00
Postage/Shipping/Delivery Ser	0.00	500.00	0.00	500.00	6,000.00
Total Postage Expense	0.00	583.33	0.00	583.33	7,000.00
Programs					
Subsidence Study - Phase III	0.00	4,166.67	0.00	4,166.67	50,000.00
Additional Scientific Programs	0.00	16,666.67	0.00	16,666.67	200,000.00
Hydrogeological Modeling/Protec	0.00	83.33	0.00	83.33	1,000.00
USGS Joint Funding Agreement					
USGS - Groundwater Level Data	15,087.50	5,029.16	15,087.50	5,029.16	60,350.00
USGS - Continuous Water Level M	2,964.00	988.00	2,964.00	988.00	11,856.00
Total USGS Joint Funding Agreement	18,051.50	6,017.16	18,051.50	6,017.16	72,206.00
Total Programs	18,051.50	26,933.83	18,051.50	26,933.83	323,206.00
Rebate Water Use Fees	2,903.04	2,916.67	2,903.04	2,916.67	35,000.00
Depreciation	0.00	4,166.67	0.00	4,166.67	50,000.00
Total Expense	320,813.46	358,060.06	320,813.46	358,060.06	4,296,721.00
Net Ordinary Income	18,137.93	(16,505.94)	18,137.93	(16,505.94)	(198,071.00)
Net Income	**18,137.93**	**(16,505.94)**	**18,137.93**	**(16,505.94)**	**(198,071.00)**