Lone Star Groundwater Conservation District

2026 Budget

Income Statement (Cash Basis):

Monies received for the month of May 2026	$	193,659.95
Expenses paid in the month of May 2026	$	(343,590.22)
Net Change of Cash Position for May 2026	**$**	**(149,930.27)**

Statement of Monthly Billing:

May 31, 2026 - Billing for 2026	$	21,756.05
May 2026 Billing - 1/12 Annual Billing for 2026	$	321,757.00
May 2026 Billing - Permit Submittals	$	45,900.00
May 2026 Billing - Overpumpage of Permit & Penalties	$	10.44
Total Monthly Billing:	**$**	**389,423.49**

Account Summary:

Balance as of May 31, 2026 in Money Market	$	8,410,227.38
Balance as of May 31, 2026 in Operating Company	$	81,177.58
Balance as of May 31, 2026 in Tex Pool Account	$	55,701.36
Total Checking and Savings as of May 31, 2026:	**$**	**8,547,106.32**

INCOME	Budget	Actual	Difference
Permit Application Fees			
Well Registrations	$ 120,000	$ 88,250	$ 31,750
Other Applications	$ 10,000	$ 14,200	$ (4,200.00)
Amendments/Replacements	$ 15,000	$ 7,050	$ 7,950
Operating Permits	$ 70,000	$ 14,950	$ 55,050
Total Permit Application	**$ 215,000**	**$ 124,450**	**$ 90,550**
Additional Admin Fees			
Records Request	$ -	$ -	$ -
Early Conversion Credit Water Use Fee	$ -	$ -	$ -
Customer Returned Check Fee	$ 50	$ 102	$ (52.00)
Well/Meter Re-inspection Fees	$ 2,000	$ -	$ 2,000
Total Additional Admin	**$ 2,050**	**$ 102**	**$ 1,948**
Lone Star GCD Water Use Fees			
Export Water Use Fee	$ -	$ -	$ -
Ag Permits - 2026	$ 1,600	$ 746	$ 854
Historical Use - 2026	$ 820,000	$ 267,099	$ 552,901
Operating Permit - 2026	$ 2,765,000	$ 1,361,654	$ 1,403,346
AWS/Production Fees - 2026	$ 230,000	$ 88,672	$ 141,328
Total Lone Star GCD Fees	**$ 3,816,600**	**$ 1,718,171**	**$ 2,098,429**
Over Pumpage/Penalties			
Over Pumpage Fee	$ 50,000	$ -	$ 50,000
Penalty / Interest	$ 10,000	$ 200,866	$ (190,865.62)
Total Over Pumpage/Penalties	**$ 60,000**	**$ 200,866**	**$ (140,865.62)**
Other Income			
Other Income	$ -	$ -	$ -
Total Other Income	**$ -**	**$ -**	**$ -**

Interest Income			
Interest Income	$ 5,000	$ 4,271	$ 729
Total Additional Admin	**$ 5,000**	**$ 4,271**	**$ 729**

TOTAL INCOME	**$ 4,098,650**	**$ 2,047,860**

EXPENSES	Budget	Actual	Difference
Attorney Fees			
Legislative Consulting	150,000	52,500	$ 97,500
PIA Legal Work	10,000	214	$ 9,787
General Counsel Work	375,000	157,741	$ 217,259
Additional Legal Work	25,000	-	$ 25,000
Total Attorney Fees	**$ 560,000**	**$ 210,454**	**$ 349,546**
Audit Fees			
Audit Fees	12,350	-	$ 12,350
Total Audit Fees	**$ 12,350**	**$ -**	**$ 12,350**
Board Expense			
Board Recognition & Events	3,000	236	$ 2,764
Meeting/Conference	10,000	3,687	$ 6,313
Per Diem	63,000	20,500	$ 42,500
Payroll Tax Liability	5,500	1,568	$ 3,932
Board meeting Expense	6,000	3,808	$ 2,192
Total Board Expense	**$ 87,500**	**$ 29,800**	**$ 54,936**
Building Expense			
Board Room (Virtual meeting System)	14,700	-	$ 14,700
Building Maintenance	50,000	17,222	$ 32,778
Utilities/Housekeeping	41,800	25,350	$ 16,450
Total Building Expense	**$ 106,500**	**$ 42,573**	**$ 63,927**
Computer Support			
Website Modification	5,000	1,640	$ 3,360
Well Permitting Database Management	200,000	92,376	$ 107,624
Hosting/Internet/Backup	28,000	15,214	$ 12,786
Computer Repair & Support	30,000	16,009	$ 13,991
Software	10,000	6,711	$ 3,289
Total Computer Support	**$ 273,000**	**$ 131,949**	**$ 141,051**
Education/Public Awareness Coordination			
Scholarship/Sponsorship	55,000	12,450	$ 42,550
Strategic Communication	58,000	2,137	$ 55,864
Rainwater Harvesting Barrel Program	100,000	19,259	$ 80,741
Rainwater Collection Maintenance	750	-	$ 750
Abandoned Well Plugging Program	50,000	-	$ 50,000
Advertising/Public Notices	6,000	166	$ 5,834
ET Weather Station Network	2,500	201	$ 2,299
Communication/Public Awareness	20,000	378	$ 19,622
Conservation Products	8,000	-	$ 8,000
Total Education/Public Awareness	**$ 300,250**	**$ 34,590**	**$ 265,660**

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	96,046	$ 53,954
Permitting Consulting Services	280,000	88,053	$ 191,947
GMA 14 Planning	150,000	158,822	$ (8,822)
Total Technical Consultant	**$ 580,000**	**$ 342,922**	**$ 237,078**
Field/Technical Expense			
PAM Units	15,000	-	$ 15,000
Field Supplies	3,500	813	$ 2,687
Vehicle Fuel Expense	8,500	3,646	$ 4,854
Vehicle/Mobile Lab Repair and Maintenance	5,000	6,800	$ (1,800)
Vehicle - Capital Expense	45,000	44,993	$ 7
Total Field/Technical	**$ 77,000**	**$ 56,252**	**$ 20,748**
Insurance Expense			
Bonds	1,000	300	$ 700
Building Insurance	5,500	2,031	$ 3,469
Errors & Omissions	2,500	990	$ 1,510
Liability	2,000	535	$ 1,465
Vehicle Insurance	5,115	2,812	$ 2,303
Insurance Expense	**$ 16,115**	**$ 6,667**	**$ 9,448**
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	11,903	$ 8,097
Miscellaneous	5,000	2,238	$ 2,762
Total Mem. Dues/Sub. & Misc Expense	**29,000**	**14,141**	**$ 14,859**
Office Expense			
Employee Recognition & Events	3,000	1,485	$ 1,515
Equipment Lease - Copier	6,500	1,207	$ 5,293
Office Equipment	6,500	4,520	$ 1,980
Printing	7,000	2,564	$ 4,436
Supplies	9,000	4,124	$ 4,876
Total Office Expense	**32,000**	**13,900**	**$ 18,100**
Payroll Expense			
Salaries	1,200,000	472,316	$ 727,684
Payroll Tax Liability	91,800	34,514	$ 57,286
Retirement	72,000	24,343	$ 47,657
Medical/Life	150,000	31,800	$ 118,200

EXPENSES	Budget	Actual		Difference
SUI (Unemployment Tax)	2,500	2,822	$	(322)
Workman's Comp	2,500	866	$	1,634
Tuition Assistance	-		$	-
Payroll Service Fees	11,000	2,022	$	4,038
Total Payroll Expense	**1,529,800**	**568,683**	**$**	**956,177**
Postage Expense				
Postage Meter and Supplies	1,000	233	$	767
Postage/Shipping/Delivery Service	6,000	7,500	$	(1,500)
Total Postage Expense	**7,000**	**7,733**	**$**	**(733)**
Programs Expense				
Subsidence Study - Phase III	50,000	(3,965)	$	53,965
Additional Scientific Programs	200,000		$	200,000
Hydrogeological Modeling/Protection	1,000	200	$	800
USGS Joint Funding Agreement Expense				
USGS - Groundwater Level Data Collection	60,350	30,175	$	30,175
USGS - Continuous Water-Level Monitoring	11,856	5,928	$	5,928
Total Programs Expense	**323,206**	**32,339**	**$**	**290,868**
Rebate Water Use Fees				
Rebate Water Use Fees	35,000	8,003	$	26,997
Total Rebate Water Use	**35,000**	**8,003**	**$**	**26,997**
Travel/Education/Training				
Manager Expense	12,800	8,788	$	4,012
Non-Manager Expense	8,000	4,821	$	3,179
Manager Vehicle Allowance	7,200	3,500	$	3,700
Total Travel/Education/Training	**28,000**	**17,109**	**$**	**10,891**
Depreciation				
Depreciation	50,000	-	$	50,000
Total Depreciation Expenses	**50,000**	**-**	**$**	**50,000**

	Budget	Actual
TOTAL INCOME	**$ 4,098,650**	**$ 2,047,860**
TOTAL EXPENSES	**4,296,721**	**1,517,114**
NET INCOME	**(198,071)**	**530,746**

Lone Star Groundwater Conservation District
Balance Sheet
As of May 31, 2026

Accrual Basis

		May 31, 26
ASSETS		
Current Assets		
Checking/Savings		
First Bank (Money Market)		8,410,227.38
First Bank (Operating)		81,177.58
TexPool		55,701.36
Total Checking/Savings		8,547,106.32
Accounts Receivable		
Accounts Receivable		326,130.27
Total Accounts Receivable		326,130.27
Other Current Assets		
Allow for Bad Debts		129.71
Prepaid Insurance		
TWCA premium	1,263.21	
Prepaid Dishonesty &Public Bond	1,291.64	
Total Prepaid Insurance		2,554.85
Total Other Current Assets		2,684.56
Total Current Assets		8,875,921.15
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		10,263,600.81
LIABILITIES & EQUITY		
Liabilities		
Current Liabilities		
Accounts Payable		
Accounts Payable		110,691.75
Total Accounts Payable		110,691.75
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		-1,069,238.26

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

	May 31, 26	
Direct Deposit Liabilities		
AFLAC-EE portion	219.96	
Mission Sq-401(a) - ER portion	-2,479.66	
Humana-EE portion	210.64	
BCBS-EE portion	18,521.58	
Direct Deposit Liabilities - Other	-16,524.38	
Total Direct Deposit Liabilities		-51.86
Payroll Liabilities		5,502.83
Total Other Current Liabilities		-1,054,509.95
Total Current Liabilities		-943,818.20
Total Liabilities		-943,818.20
Equity		
Invested in Capital Assets, net		1,518,850.65
Opening Bal Equity		-189.25
Retained Earnings		9,156,334.41
Net Income		532,423.20
Total Equity		11,207,419.01
TOTAL LIABILITIES & EQUITY		10,263,600.81

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

	May 26	Budget	Jan - May 26	YTD Budget	Annual Budget
Ordinary Income/Expense					
Income					
Administrative Fee					
Application Fee					
Well Registrations	23,500.00	10,000.00	88,250.00	50,000.00	120,000.00
Other Applications	8,800.00	833.33	14,200.00	4,166.65	10,000.00
Amendments /Replacements	3,150.00	1,250.00	7,050.00	6,250.00	15,000.00
New Operating Permits	10,450.00	5,833.33	14,950.00	29,166.65	70,000.00
Total Application Fee	45,900.00	17,916.66	124,450.00	89,583.30	215,000.00
Additional Administration Fees					
Customer Returned Check Fee	26.00	4.17	102.00	20.81	50.00
Well/Meter Re-inspection Fees	0.00	166.67	0.00	833.35	2,000.00
Total Additional Administration Fees	26.00	170.84	102.00	854.16	2,050.00
Total Administrative Fee	45,926.00	18,087.50	124,552.00	90,437.46	217,050.00
Interest Income	883.17	416.67	4,270.80	2,083.35	5,000.00
Lone Star GCD Fees					
Agricultural Permits					
Agricultural HUP 2026	51.80	66.67	315.10	333.31	800.00
Agricultural OP 2026	86.15	66.67	430.75	333.31	800.00
Total Agricultural Permits	137.95	133.34	745.85	666.62	1,600.00
Historic Use Fee					
Historical Use Fee 2026	53,484.20	68,333.33	267,098.68	341,666.65	820,000.00
Total Historic Use Fee	53,484.20	68,333.33	267,098.68	341,666.65	820,000.00
Operating Permit Fees					
Operating Permit 2026	272,130.45	230,416.67	1,361,418.52	1,152,083.31	2,765,000.00
Operating Permit 2025	0.00		106.02		
Operating Permit 2024	0.00		106.02		
Operaing Permit 2023	0.00		11.90		
Operating Permit 2022	0.00		11.90		
Total Operating Permit Fees	272,130.45	230,416.67	1,361,654.36	1,152,083.31	2,765,000.00

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

	May 26	Budget	Jan - May 26	YTD Budget	Annual Budget
AWS Production fees					
AWS Production Fees 2026	17,734.45	19,166.67	88,672.25	95,833.31	230,000.00
Total AWS Production fees	17,734.45	19,166.67	88,672.25	95,833.31	230,000.00
Over Pumpage Fee	0.00	4,166.67	0.00	20,833.31	50,000.00
Penalty/ Interest	10.44	833.33	200,865.62	4,166.65	10,000.00
Total Lone Star GCD Fees	343,497.49	323,050.01	1,919,036.76	1,615,249.85	3,876,600.00
Total Income	390,306.66	341,554.18	2,047,859.56	1,707,770.66	4,098,650.00
Gross Profit	390,306.66	341,554.18	2,047,859.56	1,707,770.66	4,098,650.00
Expense					
Travel/Education/Training					
Manager Vehicle Allowance	700.00	600.00	3,500.00	3,000.00	7,200.00
Non-Manager Expense	1,265.92	666.67	4,821.06	3,333.31	8,000.00
Manager Expense	1,893.56	1,066.67	8,787.58	5,333.31	12,800.00
Total Travel/Education/Training	3,859.48	2,333.34	17,108.64	11,666.62	28,000.00
Event Sponsorship	0.00	333.33	0.00	1,666.65	4,000.00
Election Expense	0.00	16,666.67	0.00	83,333.31	200,000.00
Litigation					
Legal-DFC Appeal	0.00	4,166.67	0.00	20,833.31	50,000.00
Total Litigation	0.00	4,166.67	0.00	20,833.31	50,000.00
Education/Public Awareness					
Abandoned Well Plugging Program	0.00	4,166.67	0.00	20,833.35	50,000.00
Rainwater Harvesting Barrel Pro	0.00	8,333.33	19,259.49	41,666.65	100,000.00
ET Weather Station Network	40.13	208.33	200.65	1,041.69	2,500.00
Advertising/Public Notices	0.00	500.00	166.00	2,500.00	6,000.00
Conservation Products	0.00	666.67	0.00	3,333.31	8,000.00
Rainwater Collection Maint.	0.00	62.50	0.00	312.50	750.00
Strategic Communication	425.00	4,833.33	2,136.50	24,166.65	58,000.00
Scholarship/Sponsorship	0.00	4,583.33	12,450.00	22,916.69	55,000.00
Communication/Public Awareness					
Communication/Public Awareness	0.00	1,666.67	0.00	8,333.35	20,000.00
Communication/Public Awareness - O...	0.00	0.00	377.70	0.00	0.00
Total Communication/Public Awareness	0.00	1,666.67	377.70	8,333.35	20,000.00
Total Education/Public Awareness	465.13	25,020.83	34,590.34	125,104.19	300,250.00

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

	May 26	Budget	Jan - May 26	YTD Budget	Annual Budget
Attorney Fees					
Legislative Consulting	10,500.00	12,500.00	52,500.00	62,500.00	150,000.00
PIA Legal Work	0.00	833.33	213.50	4,166.69	10,000.00
General Counsel Work	34,474.27	31,250.00	157,740.64	156,250.00	375,000.00
Legal Work - Additional	0.00	2,083.33	0.00	10,416.69	25,000.00
Total Attorney Fees	44,974.27	46,666.66	210,454.14	233,333.38	560,000.00
Board Expense					
Board Recognition & Events	67.44	250.00	236.40	1,250.00	3,000.00
Meeting/Conference	1,341.31	833.33	3,687.39	4,166.65	10,000.00
Per Diem	3,500.00	5,250.00	20,500.00	26,250.00	63,000.00
Payroll Tax Liability - Board	267.75	458.33	1,568.26	2,291.69	5,500.00
Board Meeting Expense	487.95	500.00	3,807.96	2,500.00	6,000.00
Total Board Expense	5,664.45	7,291.66	29,800.01	36,458.34	87,500.00
Audit Fees	0.00	1,029.17	0.00	5,145.85	12,350.00
Building Expense					
Board Room Virtual Meeting Syst	0.00	1,225.00	0.00	6,125.00	14,700.00
Building Maintenance	7,829.01	4,166.67	17,222.23	20,833.31	50,000.00
Utilities & Housekeeping	5,545.21	3,483.33	25,350.39	17,416.65	41,800.00
Total Building Expense	13,374.22	8,875.00	42,572.62	44,374.96	106,500.00
Computer Support					
Website Modification	0.00	416.67	1,640.00	2,083.35	5,000.00
Well Permitting Database Mgmt	31,291.48	16,666.67	92,375.70	83,333.31	200,000.00
Hosting/Internet/Backup	630.00	2,333.33	15,213.83	11,666.65	28,000.00
Repair & Support	2,923.68	2,500.00	16,008.87	12,500.00	30,000.00
Software	765.17	833.33	6,710.82	4,166.65	10,000.00
Total Computer Support	35,610.33	22,750.00	131,949.22	113,749.96	273,000.00
Technical Consultant Services					
Technical Consulting	16,822.50	12,500.00	96,046.23	62,500.00	150,000.00
Permitting Consulting Services	18,457.50	23,333.33	88,053.25	116,666.65	280,000.00
GMA 14 Planning	34,584.20	12,500.00	158,822.23	62,500.00	150,000.00
Total Technical Consultant Services	69,864.20	48,333.33	342,921.71	241,666.65	580,000.00

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

	May 26	Budget	Jan - May 26	YTD Budget	Annual Budget
Field/Technical Expense					
PAM Units	0.00	1,250.00	0.00	6,250.00	15,000.00
Field Supplies	812.76	291.67	812.76	1,458.35	3,500.00
Vehicle Fuel Expense	1,336.75	708.33	3,645.89	3,541.65	8,500.00
Vehicle/MobileLab Repair &Maint	3,307.02	416.67	6,800.06	2,083.34	5,000.00
Vehicle -Capital expense	0.00	3,750.00	44,993.25	18,750.00	45,000.00
Total Field/Technical Expense	5,456.53	6,416.67	56,251.96	32,083.34	77,000.00
Insurance					
Bonds	59.92	83.33	299.60	416.69	1,000.00
Building & Property Insurance	406.25	458.33	2,031.25	2,291.69	5,500.00
Errors and Omissions	197.92	208.33	989.60	1,041.69	2,500.00
Liability	106.91	166.67	534.57	833.31	2,000.00
Vehicle Insurance	568.34	426.25	2,811.66	2,131.25	5,115.00
Total Insurance	1,339.34	1,342.91	6,666.68	6,714.63	16,115.00
Memberships Dues/Subscriptions	699.00	1,666.67	11,903.00	8,333.35	20,000.00
Miscellaneous					
Miscellaneous Expense	328.43	416.67	2,237.70	2,083.35	5,000.00
Total Miscellaneous	328.43	416.67	2,237.70	2,083.35	5,000.00
Office Expenses					
Employee Recognition & Events	342.17	250.00	1,485.20	1,250.00	3,000.00
Equipment Lease - Copier	185.00	541.67	1,206.95	2,708.35	6,500.00
Office Equipment	0.00	541.67	4,519.52	2,708.35	6,500.00
Printing	624.60	583.33	2,564.47	2,916.65	7,000.00
Office Supplies	1,443.64	750.00	4,124.17	3,750.00	9,000.00
Total Office Expenses	2,595.41	2,666.67	13,900.31	13,333.35	32,000.00
Payroll Expenses					
Salaries	84,290.20	100,000.00	472,316.18	500,000.00	1,200,000.00
Payroll Tax Liability	6,108.75	7,650.00	34,513.75	38,250.00	91,800.00
Retirement	5,829.33	6,000.00	24,343.09	30,000.00	72,000.00
Dental/Vision/Life Insurance	10,048.52	12,500.00	31,799.63	62,500.00	150,000.00
SUI	256.61	208.33	2,822.29	1,041.65	2,500.00
Workman's Comp	173.28	208.33	866.39	1,041.65	2,500.00
Payroll Service Fees	190.00	916.67	2,022.05	4,583.31	11,000.00
Total Payroll Expenses	106,896.69	127,483.33	568,683.38	637,416.61	1,529,800.00

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

	May 26	Budget	Jan - May 26	YTD Budget	Annual Budget
Postage Expense					
Postage Meter & Supplies	0.00	83.33	232.61	416.65	1,000.00
Postage/Shipping/Delivery Ser	0.00	500.00	7,500.00	2,500.00	6,000.00
Total Postage Expense	0.00	583.33	7,732.61	2,916.65	7,000.00
Programs					
Subsidence Study - Phase III	0.00	4,166.67	(3,964.50)	20,833.35	50,000.00
Additional Scientific Programs	0.00	16,666.67	0.00	83,333.35	200,000.00
Hydrogeological Modeling/Protec	100.00	83.33	200.00	416.65	1,000.00
USGS Joint Funding Agreement					
USGS - Groundwater Level Data	0.00	5,029.17	30,175.00	25,145.81	60,350.00
USGS - Continuous Water Level M	0.00	988.00	5,928.00	4,940.00	11,856.00
Total USGS Joint Funding Agreement	0.00	6,017.17	36,103.00	30,085.81	72,206.00
Total Programs	100.00	26,933.84	32,338.50	134,669.16	323,206.00
Rebate Water Use Fees	0.00	2,916.67	8,003.04	14,583.35	35,000.00
Depreciation	0.00	4,166.67	0.00	20,833.35	50,000.00
Total Expense	291,227.48	358,060.09	1,517,113.86	1,790,300.36	4,296,721.00
Net Ordinary Income	99,079.18	(16,505.91)	530,745.70	(82,529.70)	(198,071.00)
Net Income	**99,079.18**	**(16,505.91)**	**530,745.70**	**(82,529.70)**	**(198,071.00)**