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December 18, 2024

Mr. Tim Andruss
Victoria County Groundwater Conservation District
2805 N. Navarro Street, Suite 210
Victoria, TX 77901

RE: Application of Geostatistical Techniques to Interpret Measured 2023 Water Levels

Dear Mr. Andruss,

Attachment A provides INTERA's analysis of the 2023 water levels to support an assessment of compliance with GMA 15 DFCs.

As part of the transmission of this letter, INTERA has included separate presentations for Calhoun County GCD, Refugio GCD, Texana GCD and Victoria County GCD that summarize the results of the analysis of the 2023 water levels for their respective counties.

Please contact Steve Young or me if the District has any questions or comments on the final deliverables.

Sincerely,

Andrew Osborne
Hydrogeologist
INTERA, Incorporated
aosborne@intera.com

Cc: Steven C Young, PhD, PE, PG



Attachment A

Application of Geostatistical Techniques to Interpret Measured 2023 Water Levels

Background

In 2021, INTERA completed a study (Young and others, 2021) that accomplished the four tasks below for Calhoun County Groundwater Conservation District (GCD), Refugio GCD, Texana GCD, and Victoria County GCD:

1. Assembled measured groundwater elevations from GCD and Texas Water Development Board (TWDB) databases over the interval from 2000 to 2020 and integrated them into a single data set;
2. Employed geostatistical methods for interpolating annual groundwater for the Chicot and Evangeline aquifers from 2000 to 2020;
3. Evaluated the annual changes in the measured groundwater elevations across the four counties and in selected wells;
4. Provided recommendations for future work.

The geostatistical method used to develop the baseline set of results was an application of ordinary kriging. Kriging is a geostatistical interpolation technique that considers both the distance and the degree of variation between known data points when estimating values in unknown areas. Ordinary Kriging provides the best linear unbiased prediction at unsampled locations and reproduces the measured values at all sampled locations exactly. To meet underlying assumptions that were used to develop ordinary Kriging, the measured water levels were detrended prior to the application of ordinary Kriging. The measured water levels were detrended using water levels simulated by the central Gulf Coast Groundwater Availability Model (GAM) that were smoothed using an algorithm described by Young and others (2021). The method was given the acronym SSWL+KR, which stands for smoothed simulated water levels and Kriged residuals.

SSWL+KR was used to interpolate the water level residuals for the years 2000 through 2020 for both the Chicot Aquifer, the Evangeline Aquifer, and the Chicot and Evangeline Aquifer, which is created by combining the Chicot and Evangeline aquifers into single aquifer. The interpolation generated a continuous water level surface using square grid cells with a resolution of 500 ft. Using these surfaces, the average water levels were calculated by county and by year. In 2022 (Young, 2022) and in 2023 (Young, 2023) assembled the water levels measured across the Gulf Coast in 2021 and in 2022, respectively, and performed the SSWL+KR analysis for the four GCDs.

Analysis of Water Level Data

Two water level datasets were obtained from the TWDB Groundwater Database and the VCGCD. To reconcile any differences in the data from these sources, wells from previous analyses were compiled and used as a reference to identify corresponding wells in both the VCGCD and TWDB GWDB datasets. New wells were subsequently added to this dataset. Water level data for each



well from 2023 was then averaged to determine a representative water level for the year. One water level per well was used in the SSLW + KR process.

Table 1 lists the water levels. Figure 1 shows the location of the water levels that were used in the geostatistical analyses. Tables 2 through 5 provide the average value for the annual water levels for Calhoun County GCD, Refugio GCD, Texana GCD and Victoria County GCD from 2000 to 2023 for the Chicot Aquifer, the Evangeline Aquifer, and the combination of the Chicot and Evangeline aquifers. In addition, the tables also provide the difference in the annual water levels for each year and the year 2000. Hence, the values for water level change in the columns label 2023 represent the water level change from 2000 to 2023.

Figures 2 and 3 show water level contours for the Chicot Aquifer generated for the years 2000 and 2023, respectively. Figure 4 provides contours at 10-ft intervals that show the change in water levels from 2000 to 2023 for the Chicot Aquifer across Victoria, Jackson, Refugio, and Calhoun counties. Across these four GCDs, the contour intervals range between 10 ft (rebound) and -20 ft (decline).

Figures 5 and 6 show water level contours for the Evangeline Aquifer generated for the years 2000 and 2023, respectively. Figure 7 provides contours of the change in water levels from 2000 to 2023 for the Evangeline Aquifer. Across these four GCDs, the contour intervals range between 50 ft (rebound) and -20 ft (decline). In Figures 4 and 7, the areal extent of the Chicot and Evangeline Aquifers in all four counties is based on the representation of the Evangeline Aquifer in the current Groundwater Availability Model (GAM) for GMA 15 developed by Chowdhury and others (2004).

References

Chowdhury, A. H., S. Wade, R. E. Mace, and C. Ridgeway, 2004, Groundwater Availability Model of the Central Gulf Coast Aquifer System: Numerical Simulations through 1999 Model Report. Texas Water Development Board, 108 p.

Young, S.C., Kushnereit, R., Beal, L., Yan, T., and Pham, H. 2021. Application of Geostatistical Techniques to Quantify Changes in the Water Levels, prepared by INTERA Incorporated, prepared for the Calhoun County GCD, the Refugio GCD, the Texana GCD, and the Victory County GCD, May 2021

Young, S.C., 2022. Memorandum to Tim Andruss Titled: Application of Geostatistical Techniques to Interpret Measured 2021 Water Levels, dated June 29, 2022.

Young, S.C., 2023. Memorandum to Tim Andruss Titled: Application of Geostatistical Techniques to Interpret Measured 2022 Water Levels, dated December 18, 2023.

Table 1 List of Wells and Water Levels Used to Generate the Water Levels Surfaces for the Chicot and the Evangeline aquifers for the 2023 Analysis Year

GCD Well ID	TWDB Well ID	Land Surface Elevation (ft)	Well Depth (ft)	Assigned Unit	County	Average Water Level (ft, msl)
Texana GCD - GW-00410	802904	52.5		Chicot	Jackson	19.1
	6541401	88.6	90	Chicot	Wharton	53.7
	6541402	82.0	338	Chicot	Wharton	32.0
	6541707	82.0	499	Chicot	Wharton	21.0
	6549901	55.8	375	Chicot	Matagorda	20.7
	6557802	49.2	315	Chicot	Matagorda	-15.6
	6612603	292.0	188	Evangeline	Colorado	200.6
	6614703	259.2	71	Chicot	Colorado	234.2
	6619804	347.8	140	Chicot	Colorado	277.1
	6620602	200.1	312	Evangeline	Colorado	145.1
	6621603	232.9	812	Evangeline	Colorado	164.1
	6622201	223.1	995	Evangeline	Colorado	181.9
	6626202	252.6	126	Evangeline	Colorado	198.6
	6631107	154.2	450	Chicot	Wharton	95.5
	6631504	137.8	178	Chicot	Wharton	94.3
	6632809	118.1	320	Chicot	Wharton	70.9
	6634201	193.6	48	Evangeline	Lavaca	169.1
	6634202	206.7	61	Evangeline	Lavaca	171.6
	6634207	226.4	120	Evangeline	Lavaca	175.0
	6635901	210.0	840	Evangeline	Lavaca	141.8
	6637607	160.8	318	Chicot	Colorado	122.8
	6637615	157.5		Chicot	Colorado	120.6
	6638202	150.9	65	Chicot	Wharton	117.5
	6638304	150.9	113	Chicot	Wharton	109.9
	6638801	124.7	116	Chicot	Wharton	95.8
	6639106	144.4		Chicot	Wharton	79.1
	6640401	111.5	442	Chicot	Wharton	55.0
	6640505	108.3		Chicot	Wharton	65.9

GCD Well ID	TWDB Well ID	Land Surface Elevation (ft)	Well Depth (ft)	Assigned Unit	County	Average Water Level (ft, msl)
	6641203	223.1	80	Evangeline	Lavaca	175.5
	6641703	219.8	164	Evangeline	Lavaca	152.0
	6641903	206.7	335	Evangeline	Lavaca	119.5
	6643704	137.8	34	Chicot	Lavaca	109.6
	6643803	150.9	1023	Evangeline	Lavaca	56.0
	6644702	137.8	676	Evangeline	Colorado	41.4
	6645601	141.1	429	Chicot	Wharton	87.4
	6645916	128.0	125	Chicot	Wharton	74.6
	6646402	131.2	366	Chicot	Wharton	76.5
	6646601	128.0	186	Chicot	Wharton	79.5
	6647101	121.4	319	Chicot	Wharton	70.6
	6647201	114.8	244	Chicot	Wharton	62.4
	6647703	108.3	242	Chicot	Wharton	73.0
	6648502	91.9	70	Chicot	Wharton	71.3
	6648701	95.1	90	Chicot	Wharton	60.6
	6648802	91.9	564	Chicot	Wharton	51.1
	6648907	88.6	630	Chicot	Wharton	20.4
	6649701	170.6	1082	Evangeline	Lavaca	117.0
	6649901	170.6	272	Evangeline	Lavaca	108.4
Texana GCD - GW-00294	6651505	124.7	627	Evangeline	Jackson	44.2
	6653406	98.4	348	Chicot	Wharton	33.8
	6653503	91.9	338	Chicot	Wharton	42.8
	6653804	85.3	495	Chicot	Wharton	43.3
	6654108	98.4	360	Chicot	Wharton	48.9
	6654906	88.6	461	Chicot	Wharton	9.9
	6655603	82.0	100	Chicot	Wharton	62.7
	6656302	85.3	490	Chicot	Wharton	9.9
	6656304	88.6	356	Chicot	Wharton	27.3
	6656403	78.7	275	Chicot	Wharton	20.7

GCD Well ID	TWDB Well ID	Land Surface Elevation (ft)	Well Depth (ft)	Assigned Unit	County	Average Water Level (ft, msl)
Victoria County GCD - GW-000339	6657406	180.4	270	Evangeline	Victoria	82.0
Victoria County GCD - GW-000021	6657801	124.7		Chicot	Victoria	80.3
	6658607	88.6	124	Chicot	Jackson	45.7
Texana GCD - GW-00278	6660613	62.3	850	Evangeline	Jackson	20.0
	6661302	82.0	528	Chicot	Wharton	26.1
Texana GCD - GW-00251	6661809	62.3		Chicot	Jackson	34.2
	6662104	85.3	371	Chicot	Wharton	33.9
	6662307	85.3	180	Chicot	Wharton	58.0
	6662309	82.0	421	Chicot	Wharton	45.5
	6662313	82.0	480	Chicot	Wharton	0.7
	6663105	78.7	342	Chicot	Wharton	60.5
	6663507	68.9	48	Chicot	Wharton	57.4
	6663509	62.3	688	Chicot	Wharton	-25.9
	6663610	68.9	857	Chicot	Wharton	-19.7
	6740504	351.0	155	Evangeline	Lavaca	278.3
	6760905	318.2		Evangeline	DeWitt	231.7
	6762404	262.5		Evangeline	DeWitt	210.3
	7905606	200.1	154	Evangeline	Goliad	178.2
	7905903	216.5	280	Evangeline	Goliad	164.2
	7905904	196.9	164	Evangeline	Goliad	169.5
	7905905	216.5	314	Evangeline	Goliad	163.7
	7905907	232.9	261	Evangeline	Goliad	164.6
	7905908	269.0	118	Evangeline	Goliad	188.2
	7905909	255.9	143	Evangeline	Goliad	182.8
	7906306	229.7	138	Evangeline	DeWitt	151.3
	7906706	219.8	152	Evangeline	Goliad	164.0
	7906707	200.1	260	Evangeline	DeWitt	150.1
	7906708	216.5	300	Evangeline	DeWitt	150.2

GCD Well ID	TWDB Well ID	Land Surface Elevation (ft)	Well Depth (ft)	Assigned Unit	County	Average Water Level (ft, msl)
	7906714	200.1	136	Evangeline	DeWitt	152.4
	7906715	239.5	150	Evangeline	Goliad	176.2
	7907402	226.4	217	Evangeline	DeWitt	118.9
Victoria County GCD - NW-000426	7907404	229.7	360	Evangeline	Victoria	96.8
Victoria County GCD - NW-000016	7907503	170.6	250	Evangeline	Victoria	102.3
Victoria County GCD - GW-000158	7907504	183.7		Evangeline	Victoria	106.4
Victoria County GCD - GW-000552	7907505	157.5	112	Evangeline	Victoria	94.0
Victoria County GCD - GW-000606	7908201	183.7	350	Evangeline	Victoria	90.8
Victoria County GCD - GW-000577	7908404	144.4	100	Evangeline	Victoria	93.4
Victoria County GCD - GW-000607	7908805	108.3	169	Evangeline	Victoria	58.3
Victoria County GCD - GW-000589	7908807	108.3	220	Evangeline	Victoria	65.2
	7912305	301.8	166	Evangeline	Goliad	212.4
	7912602	285.4	350	Evangeline	Goliad	184.7
	7912704	265.7		Evangeline	Goliad	202.8
	7913223	236.2	93	Evangeline	Goliad	180.7
	7913224	232.9	24	Evangeline	Goliad	214.7
	7913225	229.7	65	Evangeline	Goliad	178.1
	7913229	229.7	152	Evangeline	Goliad	169.0
	7913230	249.3	282	Evangeline	Goliad	169.8
	7913231	232.9	28	Evangeline	Goliad	215.9
	7913304	242.8	317	Evangeline	Goliad	167.9
	7913507	282.2	250	Evangeline	Goliad	168.9
	7913510	282.2	250	Evangeline	Goliad	154.6
	7913512	269.0	263	Evangeline	Goliad	165.1

GCD Well ID	TWDB Well ID	Land Surface Elevation (ft)	Well Depth (ft)	Assigned Unit	County	Average Water Level (ft, msl)
	7913513	292.0	230	Evangeline	Goliad	158.0
	7913803	255.9	188	Evangeline	Goliad	186.9
	7913804	242.8	291	Evangeline	Goliad	144.5
	7913805	288.7	197	Evangeline	Goliad	193.5
	7913806	236.2	222	Evangeline	Goliad	149.0
	7913807	269.0	222	Evangeline	Goliad	188.5
	7913808	255.9	331	Evangeline	Goliad	149.0
	7913809	252.6	183	Evangeline	Goliad	151.8
	7913810	265.7	186	Evangeline	Goliad	189.3
	7913811	229.7	143	Evangeline	Goliad	183.5
	7913813	272.3	210	Evangeline	Goliad	189.5
	7914203	170.6	380	Evangeline	Goliad	119.7
Victoria County GCD - GW-000494	7915305	177.2	190	Evangeline	Victoria	83.5
	7915401	177.2	145	Evangeline	Goliad	98.8
	7915702	141.1	174	Evangeline	Goliad	87.3
Victoria County GCD - GW-000608	7915903	121.4	112	Evangeline	Victoria	76.8
Victoria County GCD - GW-000047	7916102	124.7	227	Evangeline	Victoria	70.6
	7917801	498.7	150	Evangeline	Bee	434.0
	7920704	229.7		Evangeline	Goliad	164.9
	7920705	259.2		Evangeline	Goliad	170.3
	7921307	206.7	284	Evangeline	Goliad	129.1
	7922508	154.2	263	Evangeline	Goliad	93.6
Victoria County GCD - GW-000609	7923303	98.4	194	Evangeline	Victoria	60.8
Victoria County GCD - GW-000611	7924102	95.1	100	Chicot	Victoria	41.6
	7927202	305.1	150	Evangeline	Goliad	212.9
	7928302	213.3	235	Evangeline	Goliad	132.3

GCD Well ID	TWDB Well ID	Land Surface Elevation (ft)	Well Depth (ft)	Assigned Unit	County	Average Water Level (ft, msl)
	7928303	223.1	95	Evangeline	Goliad	132.3
	7928304	236.2	320	Evangeline	Goliad	125.7
	7930301	114.8	300	Evangeline	Goliad	70.4
	7931502	108.3	204	Evangeline	Goliad	67.8
	7931702	98.4	218	Evangeline	Goliad	74.7
Refugio GCD - GW-00124	7931901	85.3	946	Evangeline	Refugio	43.6
Refugio GCD - GW-00234	7932802	72.2	165	Chicot	Refugio	22.8
	7935305	223.1	150	Evangeline	Bee	165.5
	7937911	82.0	146	Evangeline	Goliad	45.4
	7937912	85.3	61	Chicot	Goliad	55.7
	7937918	88.6	96	Chicot	Goliad	45.8
	7937919	85.3	160	Evangeline	Goliad	45.4
	7938201	118.1	106	Evangeline	Goliad	81.5
	7938202	101.7	60	Chicot	Goliad	71.7
	7938301	88.6	62	Chicot	Goliad	64.9
	7938303	101.7	80	Chicot	Goliad	75.4
	7938704	78.7		Chicot	Goliad	43.4
	7938706	75.5	325	Evangeline	Goliad	47.4
	7939104	88.6	110	Chicot	Goliad	63.1
	7944103	150.9	150	Evangeline	Bee	96.6
Refugio GCD - GW-00079	7954803	32.8	331	Chicot	Refugio	9.7
	7964701	3.3	130	Chicot	Aransas	-0.2
Victoria County GCD - GW-000614	8001301	118.1	670	Evangeline	Victoria	57.5
Victoria County GCD - GW-000366	8002102	91.9	366	Chicot	Victoria	34.6
Texana GCD - GW-00411	8002608	59.1		Chicot	Jackson	26.5

GCD Well ID	TWDB Well ID	Land Surface Elevation (ft)	Well Depth (ft)	Assigned Unit	County	Average Water Level (ft, msl)
Victoria County GCD - GW-000377	8002804	62.3	92	Chicot	Victoria	31.7
	8003405	52.5	330	Chicot	Jackson	19.6
Texana GCD - GW-00320	8004101	65.6	383	Chicot	Jackson	36.7
Texana GCD - GW-00291	8004504	49.2	277	Chicot	Jackson	23.2
	8007102	55.8	1020	Evangeline	Matagorda	20.3
	8007203	52.5	453	Chicot	Matagorda	-44.6
	8007312	49.2	350	Chicot	Matagorda	-33.3
	8008106	49.2	64	Chicot	Matagorda	33.5
	8008505	45.9	100	Chicot	Matagorda	38.6
	Victoria County GCD - GW-000150	8010502	55.8	140	Chicot	Victoria
Texana GCD - GW-00285	8011201	49.2	579	Chicot	Jackson	16.2
	8011502	39.4	300	Chicot	Jackson	11.4
	8014801	13.1	719	Chicot	Matagorda	-11.4
	8014903	9.8	320	Chicot	Matagorda	-56.8
	8015301	26.2	570	Chicot	Matagorda	-1.9
	8015405	29.5	270	Chicot	Matagorda	-38.2
	8015502	19.7	776	Chicot	Matagorda	-35.5
Victoria County GCD - GW-000321	8017502	65.6	1026	Evangeline	Victoria	32.5
Victoria County GCD - GW-000192	8018103	52.5	120	Chicot	Victoria	23.9
Victoria County GCD - GW-000489	8018402	55.8	336	Chicot	Victoria	21.0
Calhoun County GCD - GW-00014	8019503	26.2	265	Chicot	Calhoun	5.7
	8021616	9.8	204	Chicot	Jackson	-7.3
	8022410	9.8	185	Chicot	Jackson	-9.5
	8022412	6.6	208	Chicot	Jackson	-10.6
	8024201	6.6	490	Chicot	Matagorda	-3.2

GCD Well ID	TWDB Well ID	Land Surface Elevation (ft)	Well Depth (ft)	Assigned Unit	County	Average Water Level (ft, msl)
	8024406	3.3	360	Chicot	Matagorda	-33.6
	8024802	3.3	380	Chicot	Matagorda	-28.8
	8025402	62.3	190	Chicot	Victoria	27.1
Calhoun County GCD - GW-00009	8026501	36.1	267	Chicot	Calhoun	2.9
	8027302	16.4	175	Chicot	Calhoun	-5.5
	8033611	29.5	300	Chicot	Refugio	4.1
Refugio GCD - GW-00439	8033901	19.7		Chicot	Refugio	5.3
	8034709	23.0	320	Chicot	Refugio	-3.0
	8049702	6.6	63	Chicot	Aransas	2.4
	8101102	49.2	1032	Evangeline	Matagorda	-38.5
	8101205	32.8	480	Chicot	Matagorda	-37.5
	8102404	29.5	450	Chicot	Matagorda	-26.7
	8102605	23.0	525	Chicot	Matagorda	-14.9
	8102901	13.1	294	Chicot	Matagorda	-20.2
	8103406	26.2	530	Chicot	Matagorda	-13.3
	8111901	3.3	527	Chicot	Matagorda	-17.4
	8117405	3.3	472	Chicot	Matagorda	-21.8
Calhoun County GCD - GW-00001		16.4		Chicot	Calhoun	-5.5
Calhoun County GCD - GW-00003		32.8		Chicot	Calhoun	18.2
Calhoun County GCD - GW-00005		16.4		Chicot	Calhoun	-14.8
Calhoun County GCD - NW-00024		16.4		Chicot	Calhoun	-15.5
Refugio GCD - NW-00539		29.5		Chicot	Refugio	4.1
Refugio GCD - NW-00570		23.0		Chicot	Refugio	-3.0
Texana GCD - GW-00119	8021214	23.0		Chicot	Jackson	-19.5

GCD Well ID	TWDB Well ID	Land Surface Elevation (ft)	Well Depth (ft)	Assigned Unit	County	Average Water Level (ft, msl)
Texana GCD - GW-00123	8021213	19.7		Chicot	Jackson	-24.6
Texana GCD - GW-00284		39.4		Chicot	Jackson	11.4
Texana GCD - GW-00310		13.1		Chicot	Jackson	-29.0
Texana GCD - GW-00311		13.1		Chicot	Jackson	-25.7
Texana GCD - GW-00312		16.4		Chicot	Jackson	-21.8
Texana GCD - GW-00444		13.1		Chicot	Jackson	-33.3
Texana GCD - GW-00446		13.1		Chicot	Jackson	-44.9
Texana GCD - GW-00566		45.9		Chicot	Jackson	31.8
Texana GCD - NW-00195		52.5		Chicot	Jackson	19.6
Texana GCD - NW-00310		88.6		Chicot	Jackson	45.7
Texana GCD - NW-00487		9.8		Chicot	Jackson	-9.0
Texana GCD - NW-00489		6.6		Chicot	Jackson	-12.7
Texana GCD - NW-00490		6.6		Chicot	Jackson	-47.8
Texana GCD - NW-00491		9.8		Chicot	Jackson	-8.6
Texana GCD - NW-00492		9.8		Chicot	Jackson	-42.1
Victoria County GCD - GW-000735		118.1		Evangeline	Victoria	48.6
Victoria County GCD - GW-000778		91.9		Evangeline	Victoria	37.9
Victoria County GCD - NW-000097	7907707	190.3		Evangeline	Victoria	105.3
Victoria County GCD - NW-000779		62.3		Chicot	Victoria	15.5

Table 2 Average annual water level (ft, msl) and change in the average annual water level for Calhoun County for the Chicot Aquifer, the Evangeline Aquifer and the Chicot & Evangeline aquifers

Aquifer	Water Level/ Change	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Chicot	avg. WL (ft)	-7.0	-5.9	-4.9	-0.3	-1.8	1.9	-4.5	-1.0	0.8	-2.6	-2.6	-1.2	-7.6	-5.1	-6.8	-7.7	-7.8	-2.6	-4.2	-2.9	-2.6	-5.0	-1.8	-5.7
	change (ft)*	0.0	1.1	2.1	6.7	5.2	8.9	2.5	6.1	7.8	4.4	4.4	5.8	-0.6	2.0	0.2	-0.6	-0.8	4.4	2.8	4.1	4.5	2.0	5.2	1.3
Evangeline	avg. WL (ft)	17.7	11.3	8.1	25.2	13.7	13.3	21.8	28.0	15.1	16.5	18.1	14.6	18.7	10.3	1.2	3.6	3.6	11.6	-8.0	15.2	16.4	9.9	6.6	5.0
	change (ft)*	0.0	-6.4	-9.6	7.5	-4.0	-4.4	4.1	10.3	-2.6	-1.2	0.4	-3.1	1.0	-7.4	-16.5	-14.2	-14.1	-6.1	-25.8	-2.5	-1.3	-7.8	-11.1	-12.7
Chicot & Evangeline	avg. WL (ft)	-3.2	-3.7	-3.5	3.7	0.2	3.3	-0.2	3.7	3.1	0.2	0.4	1.0	-3.1	-2.8	-5.7	-6.1	-6.2	-0.4	-5.7	-0.1	0.5	-3.1	-1.3	-4.5
	change (ft)*	0.0	-0.5	-0.3	7.0	3.4	6.6	3.1	6.9	6.3	3.4	3.6	4.2	0.1	0.4	-2.5	-2.8	-3.0	2.8	-2.5	3.1	3.7	0.1	1.9	-1.3

* change is measured relative to the year 2000; avg WL is measured relative to mean sea level

Table 3 Average annual water level (ft, msl) and change in the average annual water level for Jackson County for the Chicot Aquifer, the Evangeline Aquifer and the Chicot & Evangeline aquifers

Aquifer	Water Level/ Change	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Chicot	avg. WL (ft)	21.3	19.3	23.4	26.5	26.5	29.3	23.0	29.9	30.7	26.4	27.1	28.1	20.2	23.6	20.3	22.1	20.6	25.9	25.7	26.2	28.0	25.4	29.5	23.6
	change (ft)*	0.0	-2.0	2.1	5.2	5.2	8.0	1.7	8.6	9.4	5.1	5.8	6.8	-1.1	2.2	-1.0	0.8	-0.7	4.6	4.4	4.9	6.7	4.1	8.2	2.3
Evangeline	avg. WL (ft)	17.0	19.2	21.8	21.0	22.0	22.0	21.5	32.6	27.5	20.9	17.1	19.6	6.2	20.4	1.7	12.0	21.0	17.4	-3.5	15.4	15.9	12.1	13.0	15.0
	change (ft)*	0.0	2.3	4.9	4.0	5.1	5.1	4.6	15.7	10.6	3.9	0.1	2.6	-10.7	3.4	-15.2	-4.9	4.1	0.4	-20.4	-1.5	-1.0	-4.9	-4.0	-2.0
Chicot & Evangeline	avg. WL (ft)	19.0	19.1	22.5	23.6	24.2	25.6	22.2	31.2	29.0	23.5	22.0	23.8	13.1	21.9	11.0	16.9	20.7	21.5	11.0	20.8	21.9	18.7	21.1	19.2
	change (ft)*	0.0	0.1	3.5	4.6	5.2	6.6	3.1	12.2	10.0	4.5	3.0	4.8	-5.9	2.8	-8.1	-2.1	1.7	2.5	-8.0	1.7	2.9	-0.3	2.1	0.2

* change is measured relative to the year 2000; avg WL is measured relative to mean sea level



Table 4 Average annual water level (ft, msl) and change in the average annual water level for Refugio County for the Chicot Aquifer, the Evangeline Aquifer and the Chicot & Evangeline aquifers

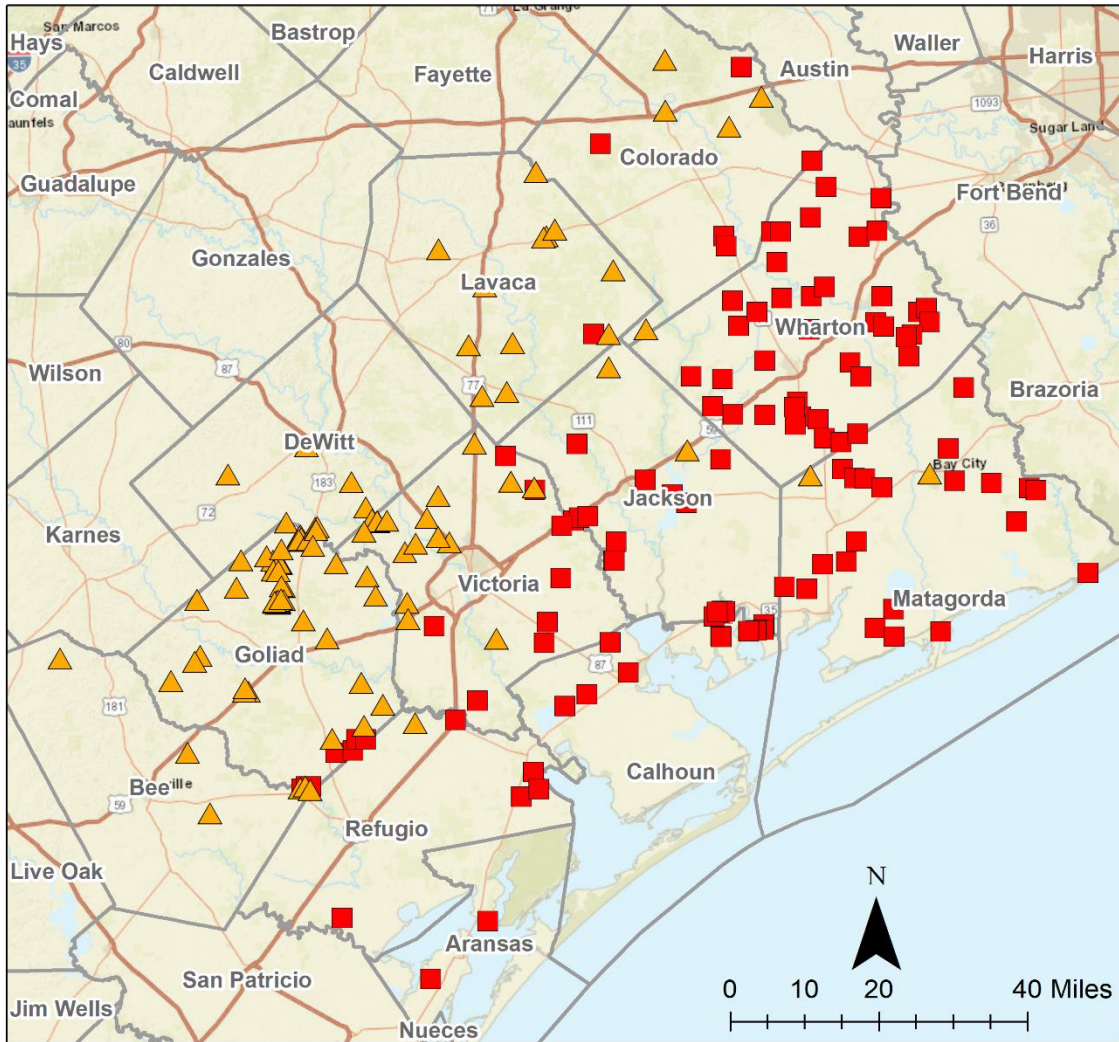
Aquifer	Water Level/ Change	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Chicot	avg. WL (ft)	24.8	23.6	28.3	27.2	24.5	28.3	24.6	27.4	29.0	24.3	22.7	23.5	23.0	19.4	4.5	14.5	19.6	19.2	19.0	20.0	18.4	14.9	19.6	17.3
	change (ft)*	0.0	-1.2	3.6	2.5	-0.2	3.5	-0.1	2.6	4.3	-0.5	-2.1	-1.2	-1.8	-5.4	-20.2	-10.3	-5.2	-5.6	-5.8	-4.8	-6.4	-9.9	-5.2	-7.5
Evangeline	avg. WL (ft)	32.5	31.7	34.2	39.8	37.9	40.7	38.3	35.4	31.2	31.7	21.7	31.6	33.1	27.0	23.9	22.3	24.6	30.4	20.5	28.2	30.9	24.6	28.3	24.1
	change (ft)*	0.0	-0.8	1.6	7.2	5.3	8.1	5.8	2.8	-1.3	-0.9	-10.8	-1.0	0.5	-5.5	-8.6	-10.3	-7.9	-2.2	-12.0	-4.3	-1.7	-7.9	-4.2	-8.4
Chicot & Evangeline	avg. WL (ft)	26.3	25.4	29.1	31.0	28.8	31.8	28.9	29.0	28.5	26.1	20.7	25.6	25.8	21.4	11.9	16.7	20.4	22.8	18.6	22.4	22.6	17.8	22.2	19.0
	change (ft)*	0.0	-0.9	2.8	4.7	2.5	5.6	2.6	2.7	2.2	-0.1	-5.5	-0.7	-0.5	-4.9	-14.4	-9.5	-5.8	-3.5	-7.7	-3.9	-3.7	-8.4	-4.1	-7.3

* change is measured relative to the year 2000; avg WL is measured relative to mean sea level

Table 5 Average annual water level (ft, msl) and change in the average annual water level for Victoria County for the Chicot Aquifer, the Evangeline Aquifer and the Chicot & Evangeline aquifers

Aquifer	Water Level/ Change	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Chicot	avg. WL (ft)	49.8	49.2	47.8	48.8	49.6	52.6	51.8	52.0	52.4	50.9	52.8	48.0	43.5	50.1	45.5	48.2	49.9	51.4	52.0	49.9	47.9	48.6	51	45.6
	change (ft)*	0.0	-0.6	-2.0	-1.0	-0.2	2.8	2.0	2.2	2.6	1.1	3.0	-1.7	-6.3	0.3	-4.3	-1.6	0.1	1.6	2.2	0.1	-1.9	-1.2	1.1	-4.2
Evangeline	avg. WL (ft)	29.8	32.0	40.6	48.8	51.0	48.9	47.6	53.4	53.0	47.7	44.8	41.3	32.4	45.3	40.9	41.4	45.6	46.1	30.6	38.0	39.1	42.7	43.3	44.6
	change (ft)*	0.0	2.2	10.8	19.0	21.2	19.1	17.7	23.5	23.1	17.8	15.0	11.5	2.5	15.4	11.0	11.5	15.7	16.3	0.7	8.2	9.3	12.9	13.5	14.8
Chicot & Evangeline	avg. WL (ft)	41.3	42.4	46.0	50.6	51.9	52.2	51.2	54.2	54.2	50.7	50.2	46.2	39.3	49.3	44.8	46.3	49.3	50.4	42.7	45.6	45.1	47.4	48.8	46.9
	change (ft)*	0.0	1.0	4.6	9.2	10.5	10.9	9.9	12.9	12.9	9.4	8.9	4.9	-2.0	7.9	3.4	5.0	7.9	9.0	1.4	4.2	3.8	6.1	7.5	5.6

* change is measured relative to the year 2000; avg WL is measured relative to mean sea level

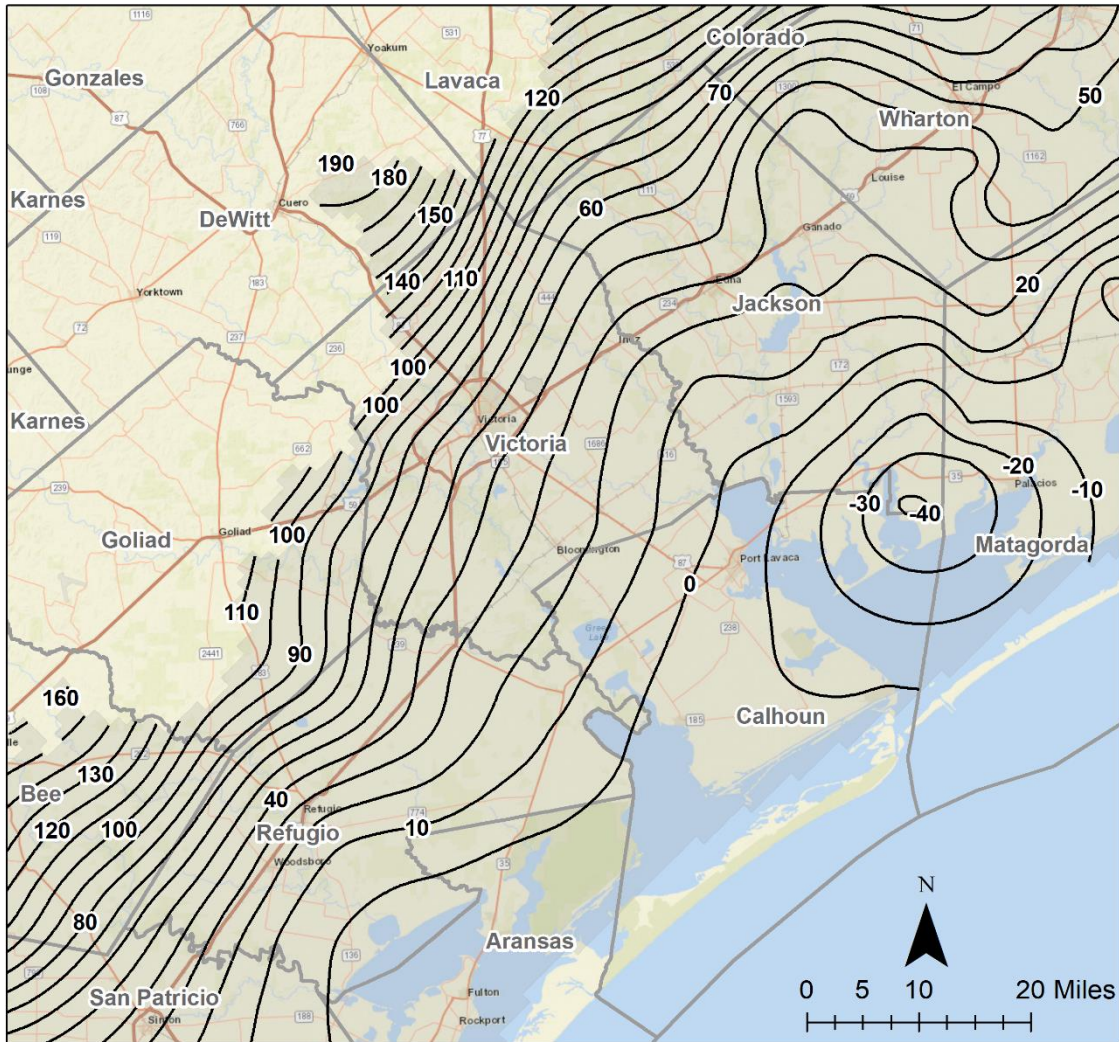


Monitoring Well Network

- Counties of Interest
- Counties
- ▲ Evangeline Aquifer
- Chicot Aquifer

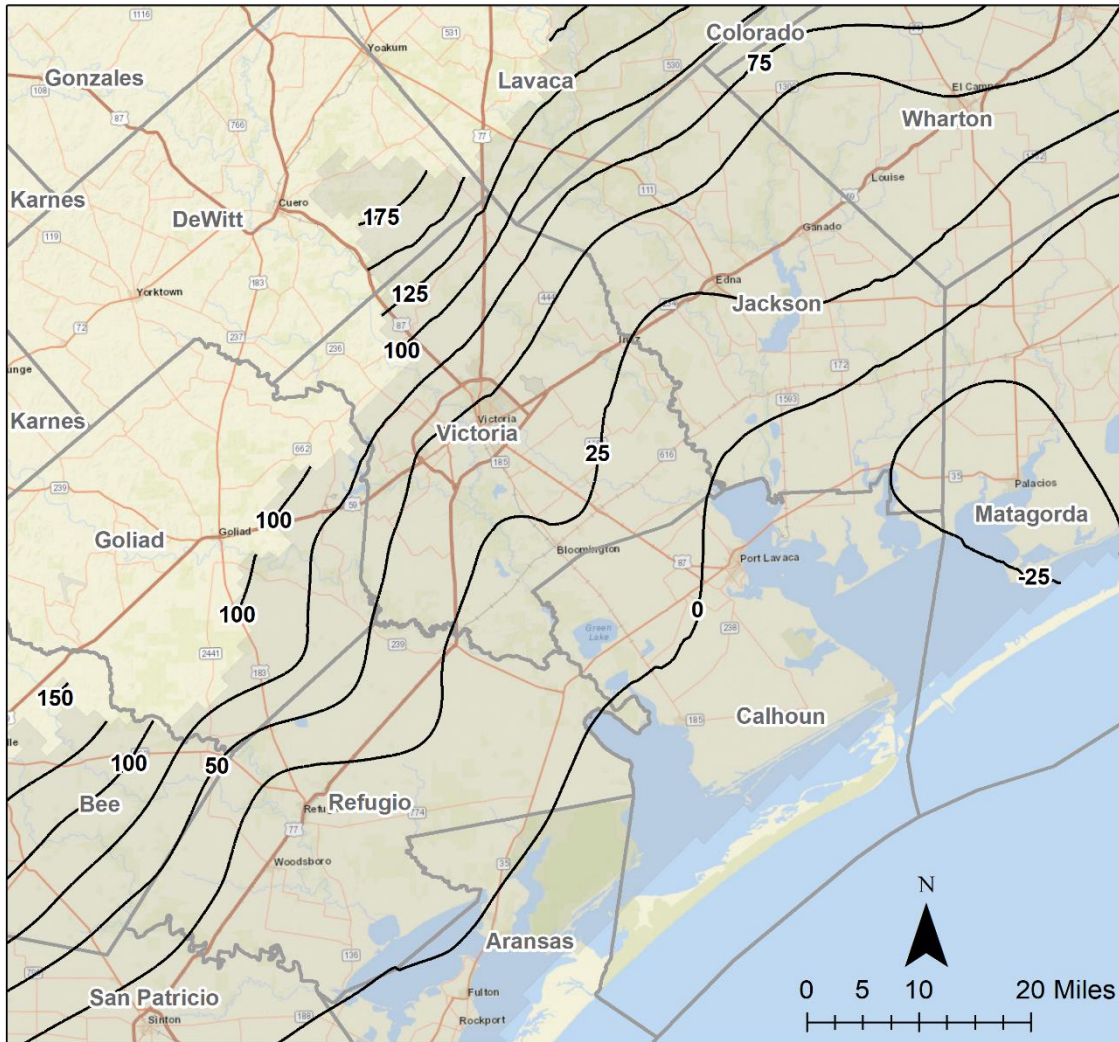
Figure 1 Location of Water Levels that were Interpolated to Generate the Water Levels Surfaces for the Chicot and the Evangeline aquifers





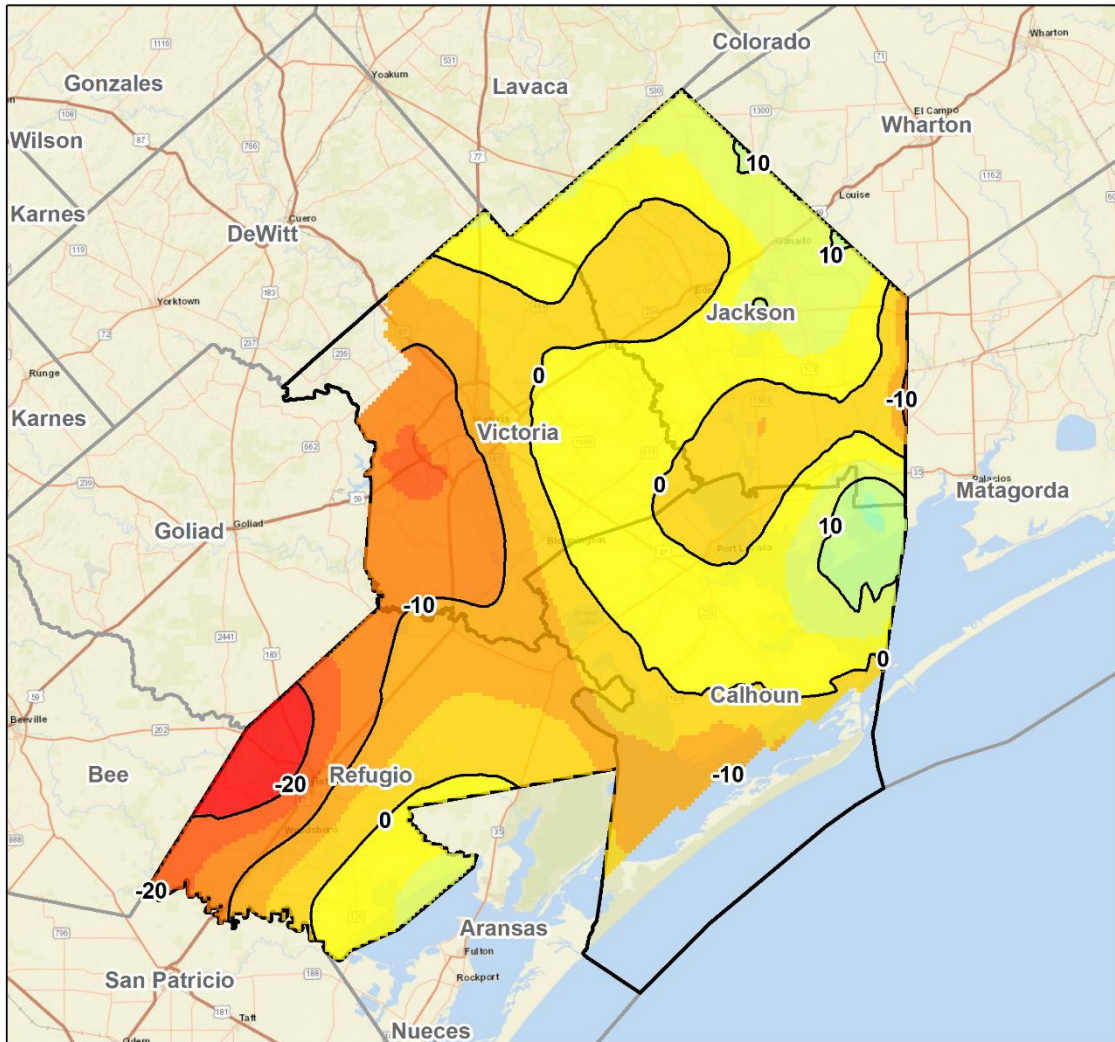
Water Level (ft):
Chicot, 2000 Analysis Year
— Water Level (famsl)
▭ Counties of Interest
▭ Counties

Figure 2 Contours of the Water Levels Generated for the Chicot Aquifer for the 2000 Analysis Year



Water Level (ft):
Chicot, 2023 Analysis Year
— Water Level (famsl)
□ Counties of Interest
□ Counties

Figure 3 Contours of the Water Levels Generated for the Chicot Aquifer for the 2023 Analysis Year



**Change in Water Level (ft):
 Chicot 2000 Analysis Year - 2023 Analysis Year**

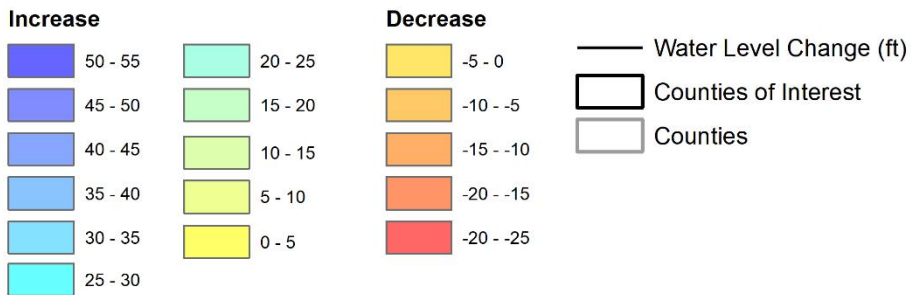
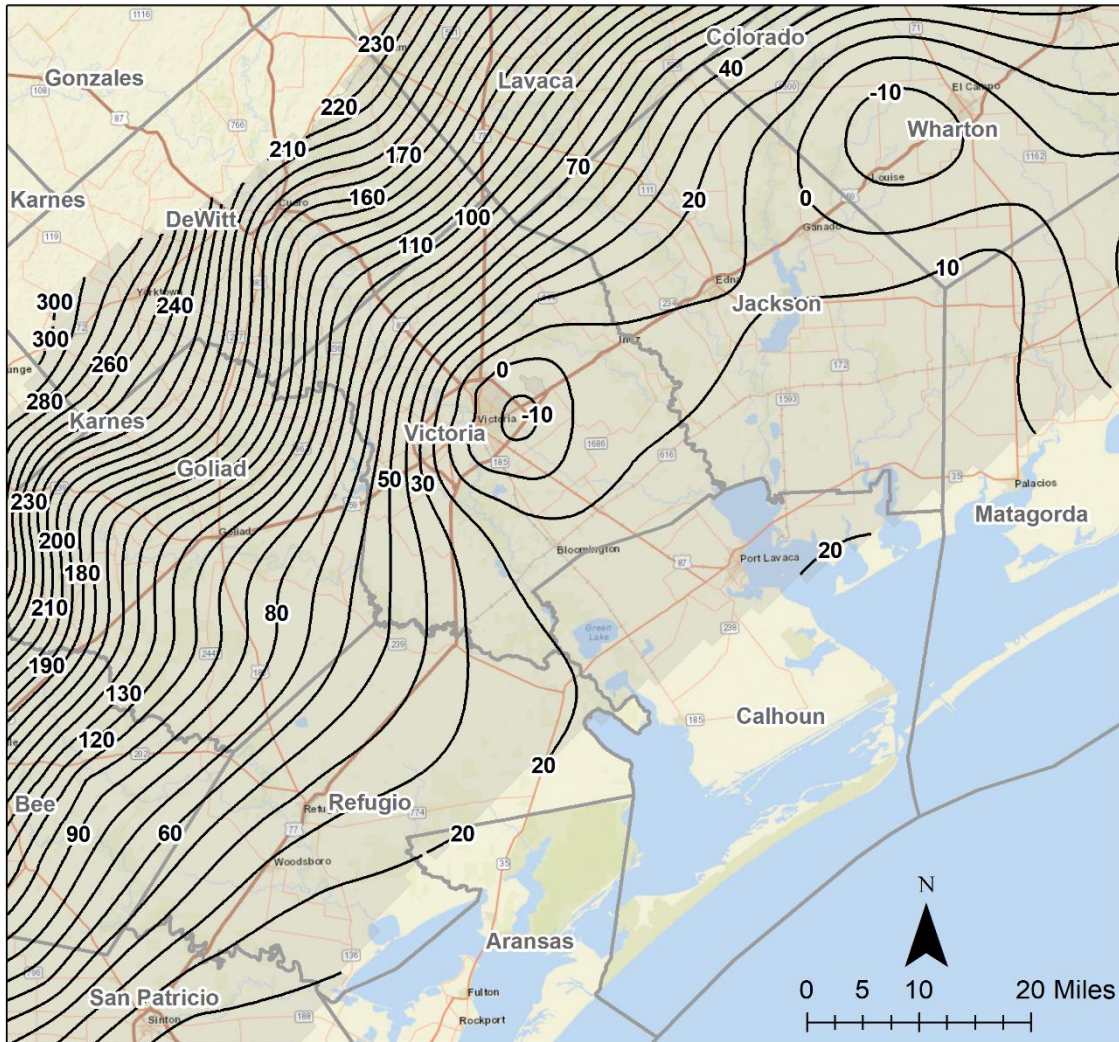
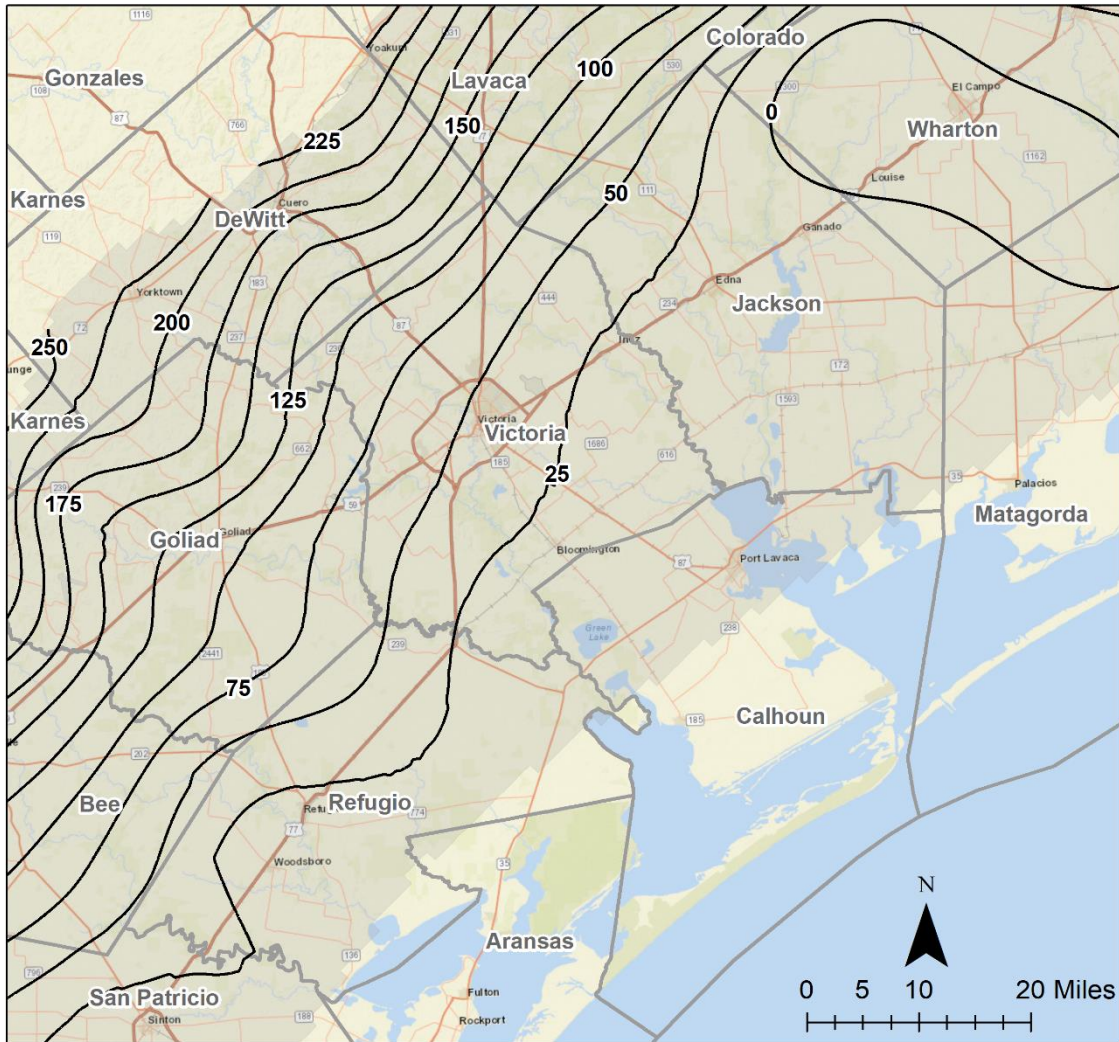


Figure 4 Contours of the change in water levels in the Chicot Aquifer from the 2000 Analysis Year to the 2023 Analysis Year



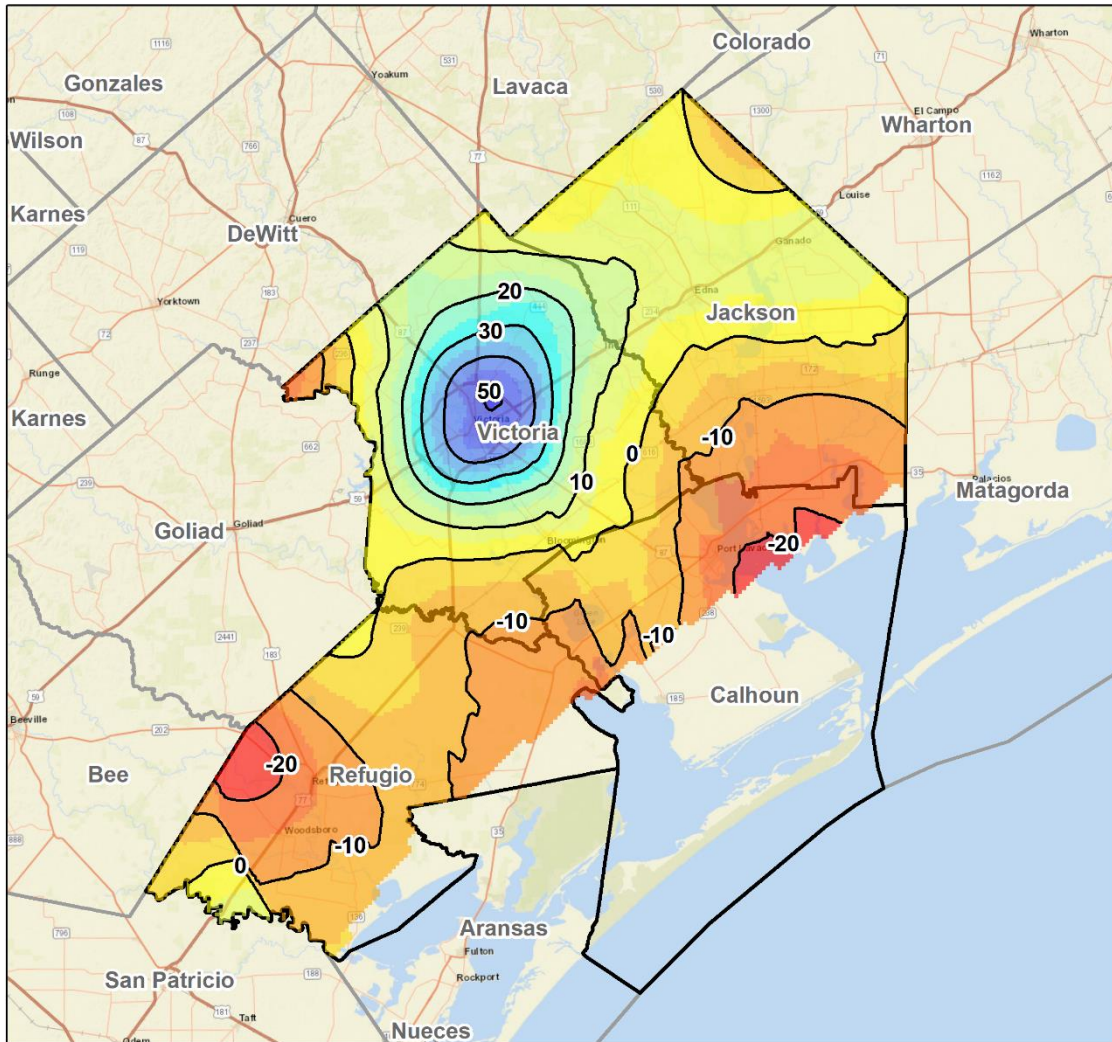
**Water Level (ft):
Evangeline, 2000 Analysis Year**
— Water Level (famsl)
▭ Counties of Interest
▭ Counties

Figure 5 Contours of the Water Levels Generated for the Evangeline Aquifer for the 2000 Analysis Year



**Water Level (ft):
Evangeline, 2023 Analysis Year**
— Water Level (famsl)
▭ Counties of Interest
▭ Counties

Figure 6 Contours of the Water Levels Generated for the Evangeline Aquifer for the 2023 Analysis Year



**Change in Water Level (ft):
 Evangeline 2000 Analysis Year - 2023 Analysis Year**

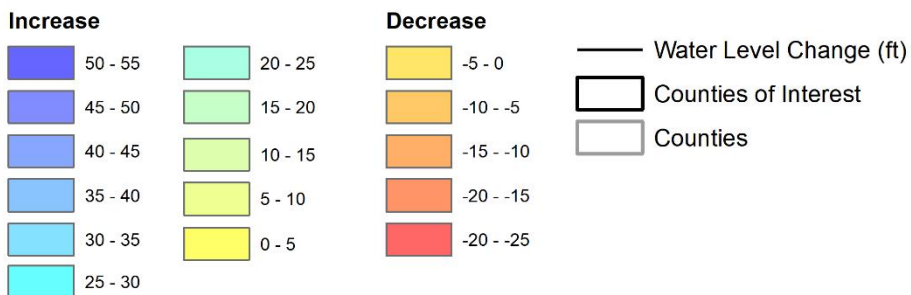


Figure 7 Contours of the change in water levels in the Evangeline Aquifer from the 2000 Analysis Year to the 2023 Analysis Year

Table 2

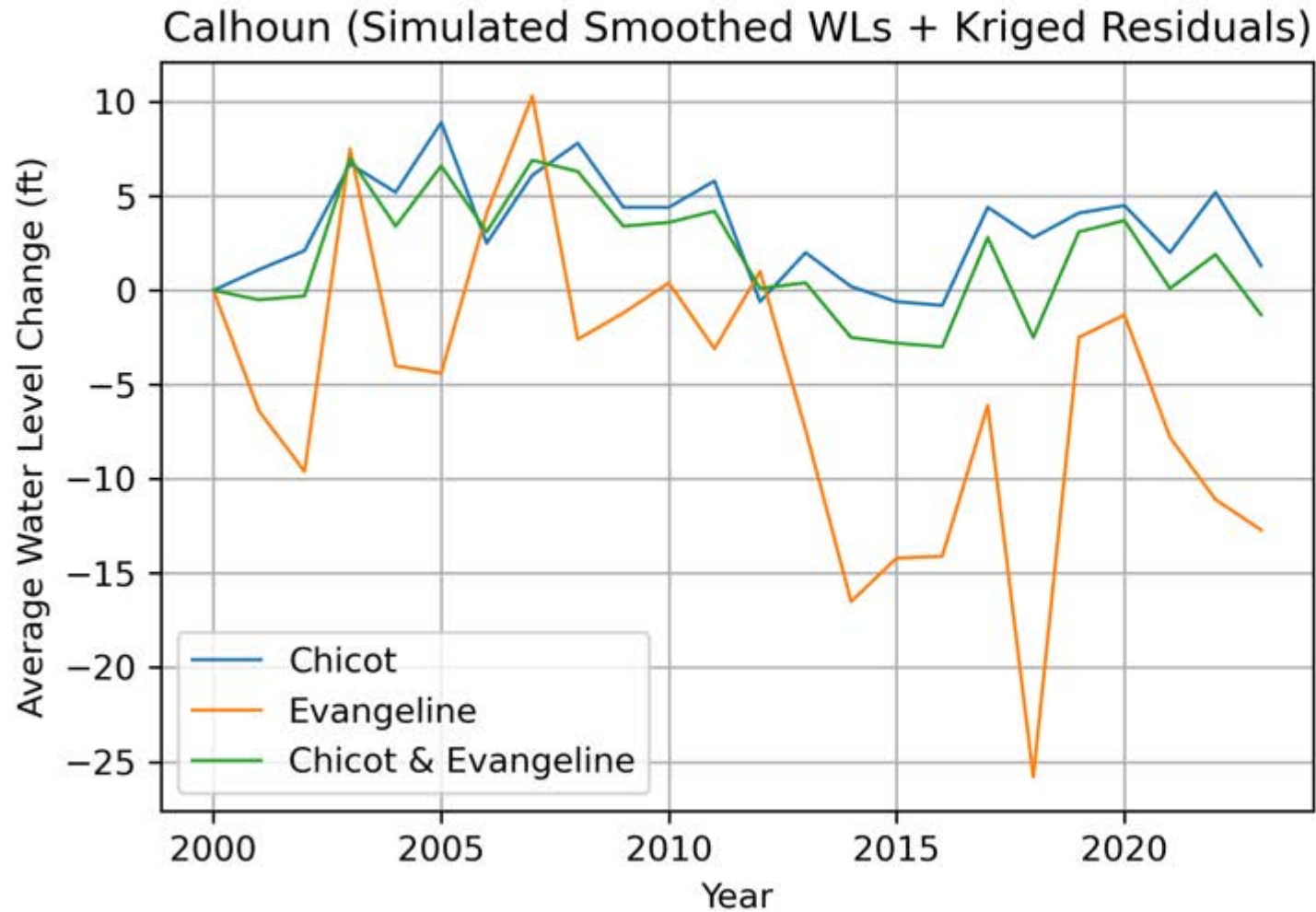
Average annual water level (ft, msl) and change in the average annual water level for Calhoun County for the Chicot Aquifer, the Evangeline Aquifer and the Chicot & Evangeline aquifers

Aquifer	Water Level/ Change	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Chicot	avg. WL (ft)	-7.0	-5.9	-4.9	-0.3	-1.8	1.9	-4.5	-1.0	0.8	-2.6	-2.6	-1.2	-7.6	-5.1	-6.8	-7.7	-7.8	-2.6	-4.2	-2.9	-2.6	-5.0	-1.8	-5.7
	change (ft)*	0.0	1.1	2.1	6.7	5.2	8.9	2.5	6.1	7.8	4.4	4.4	5.8	-0.6	2.0	0.2	-0.6	-0.8	4.4	2.8	4.1	4.5	2.0	5.2	1.3
Evangeline	avg. WL (ft)	17.7	11.3	8.1	25.2	13.7	13.3	21.8	28.0	15.1	16.5	18.1	14.6	18.7	10.3	1.2	3.6	3.6	11.6	-8.0	15.2	16.4	9.9	6.6	5.0
	change (ft)*	0.0	-6.4	-9.6	7.5	-4.0	-4.4	4.1	10.3	-2.6	-1.2	0.4	-3.1	1.0	-7.4	-16.5	-14.2	-14.1	-6.1	-25.8	-2.5	-1.3	-7.8	-11.1	-12.7
Chicot & Evangeline	avg. WL (ft)	-3.2	-3.7	-3.5	3.7	0.2	3.3	-0.2	3.7	3.1	0.2	0.4	1.0	-3.1	-2.8	-5.7	-6.1	-6.2	-0.4	-5.7	-0.1	0.5	-3.1	-1.3	-4.5
	change (ft)*	0.0	-0.5	-0.3	7.0	3.4	6.6	3.1	6.9	6.3	3.4	3.6	4.2	0.1	0.4	-2.5	-2.8	-3.0	2.8	-2.5	3.1	3.7	0.1	1.9	-1.3

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* change is measured relative to the year 2000; avg WL is measured relative to mean sea level

Water Level Change Over Time



*Note: Negative numbers indicate drawdown from Year 2000

Work Plan and Cost Estimate for Four County Groundwater Quality Evaluation Victoria, Calhoun, Refugio, and Jackson Counties, Texas

1. Introduction

This scope of work outlines a proposed methodology for evaluating past and current groundwater quality conditions and the changes in groundwater quality (if any) in Victoria, Calhoun, Refugio, and Jackson Counties, Texas. The study would be completed for Victoria County Groundwater Conservation District (GCD), Calhoun County GCD, Refugio GCD, and Texana GCD (the Districts). The purpose of the evaluation is to better understand natural groundwater conditions and changes in water quality caused by groundwater pumping or other factors, such as seawater intrusion or brackish water migration.

The study will use total dissolved solids (TDS) measurements and a commonly applied surrogate, electrical conductance (EC), as the quantitative indicators of water quality. The study will focus on the two primary aquifers that occur in the Districts, the Evangeline and Chicot, both of which constitute portions of the Gulf Coast Aquifer as defined by the State of Texas. The Districts have requested that groundwater quality be evaluated at 5-year intervals over the period 2000 through 2020, and that changes in water quality over each 5-year interval be quantified and presented. In addition, we propose developing a “predevelopment” groundwater quality map based on the earliest available groundwater quality data prior to 2000. The extent to which complete and scientifically accurate assessments of groundwater quality and changes over time can be developed depends on the available groundwater quality data.

2. Technical Approach

Our proposed technical approach is divided into three primary tasks, described in the following subsections.

2.1 Data Compilation

Groundwater quality data from public sources will be compiled and organized in a geodatabase for use in a project geographic information system (GIS). The primary data sources are expected to be the Districts and the on-line database maintained by the Texas Water Development Board (TWDB), but other data sources may be identified. For water quality mapping purposes, we will collect available data adjacent to, but outside of, the Districts. These adjacent data points will assist with developing more accurate water quality contours at the District boundaries.

To make maximum use of the available data, we will use both TDS and EC measurements. TDS can be estimated based on EC, and we will develop or use existing correlations to estimate one from the other. Young and Beal (2022) report correlations to estimate TDS from EC based on water quality type. These correlations may be sufficient for use during this project, but will be confirmed and checked based on the collected data specific to the four counties of interest. If needed, alternative correlations focused on the four-county region will be developed. We anticipate that all maps and quantitative analysis will be conducted using measured TDS and measured EC converted to TDS.

2.2 Well Completion Analysis

It will also be important to understand the well construction for the wells where water quality samples were obtained. This information is important to identify the aquifer in which the well is completed, and to understand whether the water quality sample is representative of an average quality across the aquifer depth or is more specific to a portion of the aquifer (e.g., top, middle, or bottom). This information will be catalogued where available, and to the extent available, may already be captured in District or TWDB databases. Where State well numbers are known, well construction data are available electronically for wells approximately 20 years old and younger. It appears that significant effort has already been made to identify the relevant aquifer for water level monitor wells (e.g., Young and Beal, 2022), and the same information is likely applicable to water quality analysis.

Particular attention will be paid to wells of significantly different depths or screened intervals in close proximity to one another; well pairs of this nature will assist with understanding changes in water quality with depth.

2.3 Data Analysis and Presentation

The resulting data and information from Sections 2.1 and 2.2 will be reviewed and analyzed to identify historical trends and spatial and vertical variations in water quality. All analysis will be conducted (1) for each aquifer and (2) for each vertical zone within an aquifer, such as top, middle, and bottom. Observed data that can be used to identify vertical variation of water quality within an aquifer are typically non-existent or sparse.

For wells where multiple values of TDS or EC were collected through time, plots will be constructed of the collected data, and the plots will be reviewed to identify if trends in the data exist. If needed and there is a sufficient number of data points at well locations, standard statistical methods can be applied to determine statistically significant upward, downward, or no-change conditions. Wells and their identified trends will be plotted in GIS to determine if any areas or regions of identified trends are evident.

Spatial trends and changes in water quality will be evaluated by constructing maps of TDS concentrations for “predevelopment” conditions and for the years 2000, 2005, 2010, 2015, and 2020. The available data for each time period will be contoured to illustrate the estimated TDS concentration between the data points for each time interval. The TDS data points will be contoured by hand or using computer methods that honor the data point values, such as kriging. Water quality datasets often have a higher degree of natural variability than water level data; therefore, a contouring approach that works well for one dataset may not prove to be the most functional method for the other. Once TDS concentration contour maps are constructed, they will be used to develop maps of the change in TDS concentration over each 5-year interval.

3. Reporting and Recommendations

The results of the tasks outlined in Section 2 will be presented in a completion report that documents the data, methods, maps, calculations, and study results. The report will also provide a proposed methodology for evaluating water quality conditions, as well as changes in those conditions that the Districts may decide to implement. A draft report will be provided for District review and comment, and a final report will be provided that incorporates the comments on the draft report.

4. Estimated Cost

The estimated cost to complete the proposed scope of work is \$73,592, as detailed in Attachment 1. DBS&A proposes to execute the scope of services described in this work plan on a time-and-materials basis. We have made the following assumptions in preparing our cost estimate:

- Water quality data collected by the Districts (particularly TDS and EC) are readily available in electronic form.
- No travel is required to obtain data; if requested, an in-person presentation will be made regarding study results.

Our cost estimate is based on our present knowledge of the assignment and is believed to be sufficient to cover the services described, but no guarantee is made or implied. Only actual costs incurred will be charged if costs are less than estimated, but estimated costs will not be exceeded and work will stop, and not continue, without your written approval.

Reference

Young, S.C. and L. Beal. 2022. *Final: Drilling techniques, field protocols, and proposed monitoring well locations to support the development of a reliable program for monitoring water levels.* Prepared for Calhoun County GCD, Refugio GCD, Texana GCD, and Victoria County GCD. Intera, Inc. November 2022.

Attachment 1

Cost Estimate



Four County Groundwater Quality Evaluation: Terms and Approvals

Client Name:	Victoria County GCD
Project Name:	Four County Groundwater Quality Evaluation
Project Number:	TBD
Terms:	Time and Materials

Date:	12/30/2024
Estimator:	Neil Blandford
Project Manager:	Neil Blandford
Reviewed by:	Kevin Hopson/Paul Kirby
Approved by:	Gundar Peterson

Four County Groundwater Quality Evaluation: Cost Summary

Task Description	Task Hours	Labor Costs	Other Direct Costs	Total
Data Collection and Analysis	277	\$55,400	\$0	\$55,400
Reporting	88	\$18,192	\$0	\$18,192
GRAND TOTAL	365	\$73,592	\$0	\$73,592



Four County Groundwater Quality Evaluation

Description	Duration (Days)	Start Date	Principal Professional II	Project Professional III	Senior Professional I	Staff Professional III	Senior Technical Editor	Task Hours	Labor Costs	ODCs	Markup on ODCs	Total
			Blandford, Thomas	Kirby, Paul	Calhoun, Kenneth	Lewis, Alan	Fay, Robyn					
			<Notes>	<Notes>	<Notes>	<Notes>	<Notes>					
			\$278.00	\$196.00	\$210.00	\$156.00	\$148.00					
Data Collection and Analysis												
Total			50	55	72	100	0	277	\$55,400	\$0	\$0	\$55,400
Reporting												
Total			16	32	24	8	8	88	\$18,192	\$0	\$0	\$18,192
GRAND TOTAL			66	87	96	108	8	365	\$73,592	\$0	\$0	\$73,592

STATE OF TEXAS §
 §
COUNTY OF CALHOUN §

Resolution to Authorize Compensation for Directors

WHEREAS, the Calhoun County Groundwater Conservation District was created by the Texas Legislature by Chapter 8860, Special District Local Laws Code and duly confirmed by the voters of the District; and

WHEREAS, the district is governed by a board of directors, responsible for the protection and preservation of the groundwater of the district, while ensuring the property rights of its citizens; and

WHEREAS, the directors adopt and supervise the administration of the policies and rules of the district; and

WHEREAS, the performance of the duties of directors of the district requires significant and increasing time and attention, and

WHEREAS, other districts are permitted to compensate directors for their duties, pursuant to Section 36.060, Water Code; and

WHEREAS, the Calhoun County district is not permitted to compensate its directors under Section 8860.055(a), Special District Local Laws Code;

WHEREAS, the inability to compensate directors for their service has created difficulty in obtaining and retaining dedicated, experienced volunteers to serve in this capacity; and

WHEREAS, the unequal standard on director compensation between districts places an unfair burden on the directors of this district;

WHEREAS, the compensation allowed directors in other districts under Section 36.060, Water Code has not been increased since 2013;

NOW, THEREFORE BE IT RESOLVED, that the Board of Directors of the Calhoun County Groundwater Conservation District does hereby request that the Texas legislature revise Section 8860.055(a), Special District Local Laws Code to permit directors of this district to receive compensation equal to other districts, pursuant to Section 36.060, Water Code; and

Be it Further Resolved that the Texas legislature should review and consider an increase in the maximum compensation permitted under Section 36.060, Water Code.

Read and Adopted by a vote of _____ ayes and _____ nays on this ____ day of January, 2025.

President

Attest:

Secretary

Calhoun County Groundwater Conservation District

131-A N. Virginia St., Port Lavaca, Texas 77979

P.O. Box 1395, Port Lavaca, Texas 77979

Phone (361) 482-0357 | Fax (361) 482-0303 | www.calhouncountygcd.org

THE STATE OF TEXAS

CALHOUN COUNTY

The Board of Directors of the Calhoun County Groundwater Conservation District convened a meeting at the Coastal Center, 131-A N. Virginia St, Port Lavaca TX 77979, Calhoun County, on October 28, 2024, at 5:30 PM.

Meeting Attendance:

Precinct 1:	Mr. Steven Dierschke, Director	Present
Precinct 2:	Mr. Wesley Brett, Vice-President	Absent
Precinct 3:	Mr. Galen Johnson, Secretary	Present
Precinct 4:	Mr. Michael Hahn, Treasurer	Absent
At Large:	Mr. Harold May, President	Present
General Manager:	Mr. Timothy Andruss	Present
Legal Counsel:	Mr. James Allison	Present

Agenda Items -

Agenda Item 1: Call the meeting to order and welcome guests.

Meeting Discussion: Mr. May called the meeting to order at 5:30 PM.

Board Action: None.

Agenda Item 2: Receive public comments.

Meeting Discussion: None.

Board Action: None.

Agenda Item 3: Consideration of and possible action on matters related to groundwater management including the efforts and activities of the District regarding permitting, complaints, investigations, violations, and enforcement cases associated with permitting.

3.1 – Report

Meeting Discussion: Mr. Andruss provided the following report:

Regarding Well Registration Processing for FY2024.

As of October 16, 2024, staff had received 4 well registration applications (ARWs) since October 1, 2023.

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As of October 16, 2024, staff had received 13 Notices of Intent to Drill a Well (NIDWs) since October 1, 2023.

Regarding Production Permit Renewal Processing for FY2024.

As of October 16, 2024, staff had received 1 production permit renewal requests (ARPs) since October 1, 2023.

Regarding Permit Processing for FY2024.

As of October 16, 2024, staff had initiated 6 permitting request case (PRCs) since October 1, 2023.

As of October 16, 2024, staff had 13 permitting request cases pending.

As of October 16, 2024, staff had 45 active or approved production permits recorded in the permitting database with a combined amount of authorized groundwater production per year of 5,677 acre-feet.

Regarding Groundwater Production Report Processing for CY2023.

As of October 16, 2024, staff had processed 83 groundwater production reports for the preceding calendar year since October 1, 2023.

As of October 16, 2024, staff had recorded groundwater production reports for 82 water wells reporting 9,465 acre-feet of groundwater production during CY2023. (TWDB estimated the volume of groundwater produced for rural domestic, livestock, mining, and rig supply exempt uses in Calhoun County in Year 2020 was 206 acre-feet.

Regarding Manage Investigations related to Permitting Violations for FY2024.

As of October 16, 2024, staff had initiated 2 investigations related to groundwater management (i.e., permitting) since October 1, 2023.

As of October 16, 2024, staff had 1 active investigation related to groundwater management (i.e., permitting).

Regarding Manage Enforcement Cases related to Permitting Violations for FY2024.

As of October 16, 2024, the Board had initiated 8 enforcement case violations related to groundwater management (i.e., permitting) since October 1, 2023.

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As of October 16, 2024, staff had 0 unresolved enforcement cases related to groundwater management (i.e., permitting).

Board Action: None.

3.2 – PRC-20240919-01 – AAP-20240903-01 - POCID

Meeting Discussion: Mr. Andruss explained Mr. Danny McGuire for Port O'Connor Improvement District seeks, under permitting request case PRC-20240919-01, an amendment to permit OPWF-20221114-01 changing the proposed monitoring well location to the revised coordinates for the central, east and west monitoring wells at the well field site near the intersection of State Hwy 185 East and Trevor Street in Calhoun County, Texas.

The applications and supplemental information associated with this permitting request case are considered administratively complete and contain sufficient information to evaluate the request relative to the rules of the district. On September 26, 2024, the district notified the applicant that the associated application(s) was considered administratively complete.

The applicant has submitted a request for a district waiver in connection with the permitting request.

Based on the review of the information provided within the associated application and supplemental information provided by the applicant, the general manager has determined that the request is consistent with the policies and rules of the district. Accordingly, the general manager has not notified the applicant of the intent of the district to contest the permitting request.

On September 26, 2024, the public notice requirements for the permitting request case were completed.

As of October 22, 2024, the district had not received any notice of intent to contest the permitting request.

Board Action: Mr. Johnson moved to 1) cancel the permit hearing and proceed with the permitting case as an uncontested matter; and 2) authorize the general manager to issue an amendment to permit OPWF-20221114-01 and waiver WV-20241114-01 authorizing to change the proposed monitoring well location to the revised coordinates for the central, east and west monitoring wells. Mr. Dierschke seconded the motion. The motion passed unanimously.

Board Action: Mr. Dierschke moved to approve the POID Monitoring Well Completion Plan and Aquifer Monitoring Program as provided by Mr. Seeger of

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Thornhill Group, Inc on the behalf of the Port O'Connor Improvement District. Mr. Johnson seconded the motion. The motion passed unanimously.

Agenda Item 4: Consideration of and possible action on matters related to groundwater protection including complaints, investigations, violations, and enforcement cases related to groundwater contamination and waste.

4.1 - Report

Meeting Discussion: Mr. Andruss provided the following report:

Regarding Well Inspections

As of October 16, 2024, staff had recorded 13 well inspection forms (WIFs) since October 1, 2023.

Regarding Manage Investigations related to Groundwater Protection for FY2024.

As of October 16, 2024, staff had initiated 0 investigations related to Groundwater Protection since October 1, 2023.

As of October 16, 2024, staff had 0 active investigation related to Groundwater Protection.

Regarding Manage Enforcement Cases related to Groundwater Protection for FY2024.

As of October 16, 2024, the Board had initiated 0 enforcement case violations related to Groundwater Protection since October 1, 2023.

As of October 16, 2024, staff had 0 unresolved enforcement case violations related to Groundwater Protection.

Board Action: None.

Agenda Item 5: Consideration of and possible action on matters related to groundwater monitoring.

5.1 - Report

Meeting Discussion: Mr. Andruss provided the following report:

Regarding Monitor Drought Conditions for FY2024.

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As of October 22, 2024, the U.S. Drought Monitor indicates that 19.9% of Calhoun County is drought conditions.

As of October 22, 2024, drought condition information related to the district and the surrounding region of Texas collected from the Water Data for Texas website (<https://www.waterdatafortexas.org/drought/>) indicates that entire area of Calhoun County is experiencing abnormally dry conditions or drought conditions.

Regarding Synoptic Aquifer Monitoring for FY2024.

As of October 22, 2024, staff had collected 11 water level measurements since October 1, 2023.

Regarding Advanced Water Level Monitoring for FY2024.

No report.

Regarding Baseline Water Quality Aquifer Monitoring for FY2024.

No report.

Regarding Ad-Hoc Baseline Water Quality Sampling for FY2024.

As of October 22, 2024, staff had collected 6 water quality field measurements since October 1, 2023.

As of October 22, 2024, staff had collected 1 water quality samples since October 1, 2023.

As of October 22, 2024, staff had received 1 water quality lab reports since October 1, 2023.

Regarding Annual Water Level Assessment for FY2024.

No report.

Regarding Annual Water Quality Assessment for FY2024.

No report.

Regarding Monitoring Network Assessment and Improvement Project for FY2024.

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No report.

Board Action: None.

5.2 – Incentivizing Aquifer Monitoring Cooperation

Meeting Discussion: Mr. Andruss explained the purpose of the groundwater monitoring program is to facilitate the coordination of activities and tasks completed by staff, consultants, and contractors to evaluate the condition of the groundwater resources within the county.

The management plan of the district establishes the following objectives to be achieved through the implementation of the groundwater monitoring program:

Management Plan Goal 4 - Addressing Natural Resource Issues

Objective 1: Develop and maintain a program to monitor the water quality of at least twelve (12) water wells within the district per year.

Management Plan Goal 7 - Addressing the Desired Future Conditions

Objective 1: Develop and maintain a program to monitor the water level of at least twelve (12) water wells within the district per year.

Objective 2: Analyze aquifer monitoring information to evaluate achievement of the desired future conditions of the district based on information available during the fiscal year.

On October 23, 2023, the Board of Directors authorized the implementation of a project to incentivize cooperation between well owners and the district regarding aquifer monitoring through the payment of access fee of \$50.00 per monitoring event to cooperating well owners. The funding was limited to \$5,000.00 during Fiscal Year 2024.

After the approval of the incentivization by the Board and the boards of Victoria County GCD and Refugio GCD, staff mailed out approximately 100 letters to property owners in the 3-county region regarding the incentivization project. Staff received very limited interest in the offer.

Board Action: Mr. Johnson moved to authorize the general manager to implement a project to incentivize cooperation with the district regarding aquifer monitoring limiting financial incentives to \$100.00 per monitoring event at a well and \$10,000.00 during the fiscal year. Mr. Dierschke seconded the motion. The motion passed unanimously.

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5.3 – TWDB Grant Program

Meeting Discussion: Mr. Andruss explained the Texas Water Development Board has established a program to facilitate water conservation in agriculture called the Agricultural Water Conservation Grants Program. Through the program, TWDB provides funding to entities such as GCDs to promote water conservation. Numerous GCDs across the state have secured funds for this purpose with meter cost-sharing being a common example of the type of program that is funded.

This grants program could represent an opportunity for the district to promote water conservation through awareness of pumping impacts while simultaneously improving the district's monitoring efforts of the groundwater resources in the county if a project for cost-sharing aquifer monitoring equipment were submitted and approved.

In particular, a program to fund the procurement and installation of the WellIntel monitoring system at strategic locations around the county would enable groundwater producers, nearby landowners, and staff of district to assess groundwater production impacts in real-time.

Board Action: Mr. Johnson moved to authorize the general manager to submit a joint grant application with VCGCD, RGCD, and TGCD to TWDB for advanced aquifer monitoring equipment at well sites used to produce groundwater for agricultural purposes. Mr. Dierschke seconded the motion. The motion passed unanimously.

Agenda Item 6: Consideration of and possible action on matters related to groundwater conservation.

6.1 - Report

Meeting Discussion: Mr. Andruss gave the following report:

Regarding Promote Conservation for FY2024.

No report.

Regarding Conservation Education and Teacher Professional Development for FY2024.

No report.

Board Action: None.

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Agenda Item 7: Consideration of and possible action on matters related to groundwater resource planning including Groundwater Management Area 15 Joint Planning and regional water planning.

7.1 - Report

Meeting Discussion: Mr. Andruss provided the following report:

Regarding Regional Water Planning Participation for FY2024.

The South Central Texas Regional Water Planning Group (Region L) met on August 1, 2024. During the meeting, the planning group continued its efforts to develop the 2026 regional water plan for the region. The next meeting of the group is scheduled to meet on November 7, 2024.

Regarding GMA 15 Joint Planning for 4th Planning Cycle in FY2024.

The representatives of Groundwater Management Area 15 met on October 15, 2024, at 1:30 PM and upon conclusion of the Stakeholder Advisory Presentation by Texas Water Development Board staff regarding updates to the groundwater availability model for the central and southern portions of the Gulf Coast Aquifer System, on Tuesday, October 15, 2024, at the Nueces River Authority Office, 500 IH 69, Suite 805, Robstown, TX 78380.

On October 10, 2024, the district executed the agreement with Intera, Inc. on behalf of the member districts of GMA 15 that had contributed funds to the GMA 15 Joint Planning Fund for technical services to adopt a desired future condition during the 4th Joint Planning Cycle.

Board Action: None.

Agenda Item 8: Consideration of and possible action on matters related to groundwater policy including the Management Plan of the District, the proposed Management Plan of the District and the Rules of the District.

8.1 - Report

Meeting Discussion: Mr. Andruss provided the following report:

Regarding Management Plan Revisions for FY2024.

No report.

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Regarding Rule Amendments for FY2024.

No report.

Regarding Legislative Support and Lobbying for FY2024.

No report.

Board Action: None.

8.2 – Rulemaking Hearing

Meeting Discussion: Mr. Andruss explained on September 25, 2024, the public notice for the rule making hearing was posted on the website of the district with a copy of the proposed rules and a comparison document of the proposed rules to the current rules of the district.

On September 25, 2024, the public notice requirements for the rulemaking hearing were completed with the publication of the notice in the Victoria Advocate.

The revisions to the rules primarily include clarifications regarding the foundational policies of the district including the clarification regarding 1) non-historic use well offset from property lines, 2) maintaining well registration information with the district, 3) permit renewals associated with proposed (non-existing) wells, 4) procedures related to permit amendments, 5) production limitations for non-historic use, and 6) the elimination of unnecessary notice requirements related to notices of need to file suit in association with violations.

Board Action: Mr. Johnson moved to open the rulemaking hearing at approximately 5:49 PM. Mr. Dierschke seconded the motion. The motion passed unanimously.

Mr. Johnson moved to close the rulemaking hearing after receiving no public comment on the proposed rules. Mr. Dierschke seconded the motion. The motion passed unanimously.

8.3 – Consideration of Proposed Rule Revisions

Meeting Discussion: None.

Board Action: Mr. Johnson moved to adopt the proposed rules as the Rules of the District, as drafted. Mr. Dierschke seconded the motion. The motion passed unanimously.

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8.4 – District Fees

Meeting Discussion: Mr. Andruss explained the fee schedule of the district was adopted on April 24, 2023.

The legislature revised the transfer fee limitations in Chapter 36 of the Texas Water Code:

Sec. 36.122. TRANSFER OF GROUNDWATER OUT OF DISTRICT.

(e) Except as provided by Subsection (e-1), the district may impose an export fee or surcharge using one of the following methods:

(1) a fee negotiated between the district and the exporter;

(2) for a tax-based district, a rate not to exceed 20 cents for each thousand gallons of water exported from the district; or

(3) for a fee-based district, a rate not to exceed the greater of 20 cents for each thousand gallons or a 50 percent surcharge, in addition to the district's production fee, for water exported from the district.

(e-1) Effective January 1, 2024, the maximum allowable rate a district may impose for an export fee or surcharge under Subsection (e)(2) or (e)(3) increases by three percent each calendar year.

Effective January 1, 2024, the maximum rate increased to \$0.206 per thousand gallons. On January 1, 2025, the maximum rate will increase to \$0.212 per thousand gallons. These rates equal \$67.125 per acre-foot of groundwater transferred out of the district and \$69.129 per acre-foot of groundwater transferred out of the district, respectively.

Staff have developed revisions to the fee schedule to update the fees to be assessed for the transfer of groundwater out of the district and establish fees to be assessed for excess groundwater production.

Board Action: Mr. Johnson moved to adopt the draft fee schedule by resolution, as drafted. Mr. Dierschke seconded the motion. The motion passed unanimously.

Agenda Item 9: Consideration of and possible action on matters related to administration and management including the minutes of previous meetings, the annual budget of the district, bank accounts, investments, financial reports of the district, bills and invoices of the district, management goals and objectives of the district, administrative policies, staffing, consultant agreements, interlocal cooperation agreements, interlocal cooperation agreements, and support services provided to and from other groundwater conservation district.

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9.1 – Report.

Meeting Discussion: Mr. Andruss provided the following report:

Regarding Election Coordination for CY2024

No Report.

Regarding Financial Audit for FY2023.

No Report.

Regarding Budget Development for FY2025.

No Report.

Regarding Website Improvements.

No Report.

Regarding Public Notice and Meeting Coordination for FY2024.

The next meetings of the Board are scheduled for January 28, 2025, with each meeting to convene at 5:30 PM. Regular meetings will be rescheduled as necessary and special meeting may be scheduled to address unforeseen issues.

Regarding Performance Audit for FY2023.

No Report.

Regarding Digital Record Archiving for FY2024.

No Report.

Regarding Physical Record Archiving for FY2024.

No Report.

Board Action: None.

9.2 – Minutes of the Previous Meeting

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Meeting Discussion: Mr. Andruss explained the minutes for the meeting held on July 22, 2024, and August 26, 2024, were sent to the board members prior to the meeting.

Board Action: Mr. Dierschke moved to accept and approve the meeting minutes for July 22, 2024, and August 26, 2024, as drafted. Mr. Johnson seconded the motion. The motion passed unanimously.

9.3 – Financial Reports of the District

Meeting Discussion: Mr. Andruss explained the internal control review reports and internal financial reports for June, July and August 2024 have been compiled, reviewed and sent to the board members prior to the meeting.

Board Action: Mr. Dierschke moved to accept the internal control review and internal financial reports for June, July and August 2024. Mr. Johnson seconded the motion. The motion passed unanimously.

9.4 – Financial Transaction Review

Meeting Discussion: Mr. Andruss explained as of October 23, 2024, since July 17, 2024, there have been 20 accounts payable and 14 accounts receivable transactions.

Board Action: None.

9.5 – Investments of the District

Meeting Discussion: Mr. Andruss explained the investment reports for June 2024, July 2024, and August 2024 have been developed, reviewed, and sent to the board members prior to the meeting.

Board Action: Mr. Johnson moved to accept the investment reports for June 2024, July 2024, and August 2024. Mr. Dierschke seconded the motion. The motion passed unanimously.

9.6 – Unpaid Accounts Payable

Meeting Discussion: Mr. Andruss explained the District has outstanding accounts payable invoices that are not considered regular and routine for which the District has received the goods and services billed for under the invoices.

Board Action: Mr. Johnson moved to authorize the general manager to pay the following items:

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1. ACCTP-20241028-01 - \$360.00 - ABM
2. ACCTP-20241028-02 - \$1,400.00 - Higginbotham

Mr. Dierschke seconded the motion. The motion passed unanimously.

9.7 – Forms of Payment of Penalties and Settlement Fees

Meeting Discussion: Mr. Andruss explained the district has accepted payments of penalties and settlement fees in the form of personal and business checks. Recently, the Victoria County GCD experienced a situation in which the violator (7-Eleven) stopped payment on a business check used to pay a penalty fee. The stop payment resulted in the district incurring a bank fee of \$12.00 and additional administrative processing to investigate, report and re-process the payment. In addition, several business violators at the other cooperating districts have requested the districts provide administrative information to register as vendors. This is an additional administrative cost incurred by the districts to resolve violations caused by other parties.

Board Action: Mr. Johnson moved to limit the acceptable form of payment for penalties and settlement fees to cashier's check or money order made payable to the Calhoun County Groundwater Conservation District. Mr. Dierschke seconded the motion. The motion passed unanimously.

9.8 – Financial Audit for the Previous Fiscal Year

Meeting Discussion: Mr. Andruss explained Mr. Goldman of Goldman, Hunt, and Notz LLP has expressed his firm's interest in performing the financial audit of the District for FY2024.

Board Action: Mr. Johnson moved to 1) accept the offer of Goldman, Hunt, and Notz LLP to perform the financial audit for the fiscal year ending September 30, 2024, 2) authorize the general manager to execute the associated engagement letter, 3) authorize the firm to begin the audit upon development of the internal financial reports for September 30, 2024, and 4) instruct the general manager to develop and present to the board a request for proposal for auditing services for the audit of the financial records for the fiscal year ending September 30, 2025. Mr. Dierschke seconded the motion. The motion passed unanimously.

9.10 – District Assets and Office Consolidation

Meeting Discussion: Mr. Andruss explained to undertake the consolidation of administrative office with VCGCD, staff have:

1. secured a central post office box (P.O. Box 69, Victoria, Texas 77902) for the districts,

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2. initiated the transfer of the physical records and fireproof cabinets to the VCGCD office,
3. investigated options for transferring surplus equipment and furnishing to Calhoun County,
4. begun investigation for consolidating existing phone lines,
5. posted job notices with the Texas Workforce Commission, on the VCGCD website, and on Indeed,
6. begun the process for identifying a new location of the consolidated offices.

Mr. Allison developed a draft interlocal agreement to be used to properly transfer excess equipment and furnishings to Victoria County GCD.

Board Action: Mr. Johnson moved to authorize the general manager to execute the Interlocal Agreement Between Calhoun County Groundwater Conservation District and Victoria County Groundwater Conservation District related to excess equipment, as drafted. Mr. Dierschke seconded the motion. The motion passed unanimously.

Agenda Item 10: Consideration of and possible action on matters related to Legal Counsel Report

10.0 – Legal Counsel Report

Meeting Discussion: Mr. Allison provided a verbal report.

Board Action: None.

Agenda Item 11: Adjourn

11.0 – Adjourn Meeting

Meeting Discussion: None.

Board Action: Mr. Johnson moved to adjourn the meeting at 6:19 PM after concluding all business of the District. Mr. Dierschke seconded the motion. The motion passed unanimously.

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THE ABOVE AND FOREGOING MINUTES WERE READ AND APPROVED ON THIS

THE _____ DAY OF _____ A.D. _____.

Director of the Calhoun County Groundwater Conservation District

ATTEST:

Director of the Calhoun County Groundwater Conservation District

Calhoun County Groundwater Conservation District

INVESTMENT REPORT

As of September 30, 2024

This report has been prepared by the investment officer of the district in accordance with the Public Funds Investment Act (PFIA), Texas Government Code, Section 2256.023 and the investment policy of the district.

Detailed Description of Investment Position - PFIA 2256.023(b)(1)

The investment position of the District during the reporting period was limited to:

- 1) cash deposited into a demand deposit accounts for the purposes of holding monies of the Operating Fund and Reserve Funds, and
- 2) cash deposited into time deposits (certificates of deposit) for the purposes of holding monies of the Reserve Fund.

During the reporting period, the District deposited cash in an interest-bearing, demand deposit account at Prosperity Bank (Account Number:216844152) for the purpose of holding monies of the Operating Fund, receiving interest deposits of the account, receiving deposits of district fees, and paying of bills and invoices of the District.

During the reporting period, the District deposited cash in an interest-bearing, money market account at Prosperity Bank (Number: 217843520) for the purpose of holding monies of the Operating Fund and the Reserve Fund, receiving interest deposits of the account, and receiving ad valorem tax revenue deposits.

During the reporting period, the District held money of the Reserve Fund in a certificate of deposit (Number: 9570010514) for the purpose of holding monies of the Reserve Fund and receiving interest deposits of the account.

During the reporting period, the District held money of the Reserve Fund in a certificate of deposit (Number: 9570010516) for the purpose of holding monies of the Reserve Fund and receiving interest deposits of the account.

Calhoun County Groundwater Conservation District

INVESTMENT REPORT

As of September 30, 2024

Summary of Pooled Fund Groups – PFIA 2256.023(b)(4)

Beginning Market Value of Investments in Pooled Fund Groups:	\$0.00
Ending Market Value of Investments in Pooled Fund Groups:	\$0.00
Fully Accrued Interest of Investments in Pooled Fund Groups:	\$0.00

Book and Market Values by Asset Type and Fund Type Statement – PFIA 2256.023(b)(5-7)

Asset Type	Asset	Fund Types	Yield / Rate	Maturity Date	Book Value	Market Value
Demand Deposit Account	Prosperity Bank 216844152	Operating	0.2500%	N/A	\$196,726.90	\$196,726.90
Demand Deposit Account	Prosperity Bank 217843520	Operating and Reserve	3.1900%	N/A	\$1,582,752.61	\$1,582,752.61
Time Deposit Account	Prosperity Bank 9570010514	Reserve	3.3500%	3/29/2025	\$262,870.51	\$262,870.51
Time Deposit Account	Prosperity Bank 9570010516	Reserve	3.2500%	3/29/2025	\$262,490.14	\$262,490.14
Totals:					\$2,304,840.16	\$2,304,840.16

Summary of Insurance and Collateral by Institution

Depository Institution: **Prosperity Bank**

Type of Coverage	Investment Type	Coverage Amount	Total Deposits	Uninsured Deposits
FDIC Deposit Insurance	Demand Deposit Accounts	\$250,000.00	\$1,779,479.51	\$1,529,479.51
FDIC Deposit Insurance	Time Deposit Accounts	\$250,000.00	\$525,360.65	\$275,360.65
Totals:			\$2,304,840.16	\$1,804,840.16

Type of Coverage	Investment Type	Coverage Amount	Total Uninsured Deposits	Uncollateralized Deposits
Pledged Collateral	Deposit Accounts	\$2,402,529.11	\$1,804,840.16	\$0.00

Calhoun County Groundwater Conservation District

INVESTMENT REPORT

As of September 30, 2024

Statement of Compliance – PFIA 2256.0023(b)(8)

The investment portfolio of the district complies with the investment strategy of the district as expressed in the investment policy of the district. The investment portfolio of the district complies with the Public Funds Investment Act.

Statement regarding Report Preparation – PFIA 2256.0023(b)(2-3)

By my signature, I represent that 1) this report was written under my direct supervision; 2) I have thoroughly reviewed all the information contained within and used to develop this report; and 3) I believe this report to be true and correct to the best of my knowledge.



Timothy A. Andruss, Investment Officer

11/20/2024

Date

Calhoun County Groundwater Conservation District

INVESTMENT REPORT

As of October 31, 2024

This report has been prepared by the investment officer of the district in accordance with the Public Funds Investment Act (PFIA), Texas Government Code, Section 2256.023 and the investment policy of the district.

Detailed Description of Investment Position - PFIA 2256.023(b)(1)

The investment position of the District during the reporting period was limited to:

- 1) cash deposited into a demand deposit accounts for the purposes of holding monies of the Operating Fund and Reserve Funds, and
- 2) cash deposited into time deposits (certificates of deposit) for the purpose of holding monies of the Reserve Fund.

During the reporting period, the District deposited cash in an interest-bearing, demand deposit account at Prosperity Bank (Account Number:216844152) for the purpose of holding monies of the Operating Fund, receiving interest deposits of the account, receiving deposits of district fees, and paying of bills and invoices of the District.

During the reporting period, the District deposited cash in an interest-bearing, money market account at Prosperity Bank (Number: 217843520) for the purpose of holding monies of the Operating Fund and the Reserve Fund, receiving interest deposits of the account, and receiving ad valorem tax revenue deposits.

During the reporting period, the District held money of the Reserve Fund in a certificate of deposit (Number: 9570010514) for the purpose of holding monies of the Reserve Fund and receiving interest deposits of the account.

During the reporting period, the District held money of the Reserve Fund in a certificate of deposit (Number: 9570010516) for the purpose of holding monies of the Reserve Fund and receiving interest deposits of the account.

Calhoun County Groundwater Conservation District

INVESTMENT REPORT

As of October 31, 2024

Summary of Pooled Fund Groups – PFIA 2256.023(b)(4)

Beginning Market Value of Investments in Pooled Fund Groups:	\$0.00
Ending Market Value of Investments in Pooled Fund Groups:	\$0.00
Fully Accrued Interest of Investments in Pooled Fund Groups:	\$0.00

Book and Market Values by Asset Type and Fund Type Statement – PFIA 2256.023(b)(5-7)

Asset Type	Asset	Fund Types	Yield / Rate	Maturity Date	Book Value	Market Value
Demand Deposit Account	Prosperity Bank 216844152	Operating	0.2500%	N/A	\$195,909.48	\$195,909.48
Demand Deposit Account	Prosperity Bank 217843520	Operating and Reserve	3.1900%	N/A	\$1,586,975.45	\$1,586,975.45
Time Deposit Account	Prosperity Bank 9570010514	Reserve	3.3500%	3/29/2025	\$262,870.51	\$262,870.51
Time Deposit Account	Prosperity Bank 9570010516	Reserve	3.2500%	3/29/2025	\$262,490.14	\$262,490.14
Totals:					\$2,308,245.588	\$2,308,245.58

Summary of Insurance and Collateral by Institution

Depository Institution: **Prosperity Bank**

Type of Coverage	Investment Type	Coverage Amount	Total Deposits	Uninsured Deposits
FDIC Deposit Insurance	Demand Deposit Accounts	\$250,000.00	\$1,782,884.93	\$1,532,884.93
FDIC Deposit Insurance	Time Deposit Accounts	\$250,000.00	\$525,360.65	\$275,360.65
Totals:			\$2,308,245.58	\$1,808,245.58

Type of Coverage	Investment Type	Coverage Amount	Total Uninsured Deposits	Uncollateralized Deposits
Pledged Collateral	Deposit Accounts	\$2,304,786.13	\$1,808,245.58	\$0.00

Calhoun County Groundwater Conservation District

INVESTMENT REPORT

As of October 31, 2024

Statement of Compliance – PFIA 2256.0023(b)(8)

The investment portfolio of the district complies with the investment strategy of the district as expressed in the investment policy of the district. The investment portfolio of the district complies with the Public Funds Investment Act.

Statement regarding Report Preparation – PFIA 2256.0023(b)(2-3)

By my signature, I represent that 1) this report was written under my direct supervision; 2) I have thoroughly reviewed all the information contained within and used to develop this report; and 3) I believe this report to be true and correct to the best of my knowledge.



Timothy A. Andruss, Investment Officer

1/26/2025

Date

Calhoun County Groundwater Conservation District

INVESTMENT REPORT

As of November 30, 2024

This report has been prepared by the investment officer of the district in accordance with the Public Funds Investment Act (PFIA), Texas Government Code, Section 2256.023 and the investment policy of the district.

Detailed Description of Investment Position - PFIA 2256.023(b)(1)

The investment position of the District during the reporting period was limited to:

- 1) cash deposited into a demand deposit accounts for the purposes of holding monies of the Operating Fund and Reserve Funds, and
- 2) cash deposited into time deposits (certificates of deposit) for the purposes of holding monies of the Reserve Fund.

During the reporting period, the District deposited cash in an interest-bearing, demand deposit account at Prosperity Bank (Account Number:216844152) for the purpose of holding monies of the Operating Fund, receiving interest deposits of the account, receiving deposits of district fees, and paying of bills and invoices of the District.

During the reporting period, the District deposited cash in an interest-bearing, money market account at Prosperity Bank (Number: 217843520) for the purpose of holding monies of the Operating Fund and the Reserve Fund, receiving interest deposits of the account, and receiving ad valorem tax revenue deposits.

During the reporting period, the District held money of the Reserve Fund in a certificate of deposit (Number: 9570010514) for the purpose of holding monies of the Reserve Fund and receiving interest deposits of the account.

During the reporting period, the District held money of the Reserve Fund in a certificate of deposit (Number: 9570010516) for the purpose of holding monies of the Reserve Fund and receiving interest deposits of the account.

Calhoun County Groundwater Conservation District

INVESTMENT REPORT

As of November 30, 2024

Summary of Pooled Fund Groups – PFIA 2256.023(b)(4)

Beginning Market Value of Investments in Pooled Fund Groups:	\$0.00
Ending Market Value of Investments in Pooled Fund Groups:	\$0.00
Fully Accrued Interest of Investments in Pooled Fund Groups:	\$0.00

Book and Market Values by Asset Type and Fund Type Statement – PFIA 2256.023(b)(5-7)

Asset Type	Asset	Fund Types	Yield / Rate	Maturity Date	Book Value	Market Value
Demand Deposit Account	Prosperity Bank 216844152	Operating	0.2500%	N/A	\$190,413.79	\$190,413.79
Demand Deposit Account	Prosperity Bank 217843520	Operating and Reserve	3.1900%	N/A	\$1,591,072.97	\$1,591,072.97
Time Deposit Account	Prosperity Bank 9570010514	Reserve	3.3500%	3/29/2025	\$262,870.51	\$262,870.51
Time Deposit Account	Prosperity Bank 9570010516	Reserve	3.2500%	3/29/2025	\$262,490.14	\$262,490.14
Totals:					\$2,306,847.41	\$2,306,847.41

Summary of Insurance and Collateral by Institution

Depository Institution: **Prosperity Bank**

Type of Coverage	Investment Type	Coverage Amount	Total Deposits	Uninsured Deposits
FDIC Deposit Insurance	Demand Deposit Accounts	\$250,000.00	\$1,781,486.76	\$1,531,486.76
FDIC Deposit Insurance	Time Deposit Accounts	\$250,000.00	\$525,360.65	\$275,360.65
Totals:			\$2,306,847.41	\$1,806,847.41

Type of Coverage	Investment Type	Coverage Amount	Total Uninsured Deposits	Uncollateralized Deposits
Pledged Collateral	Deposit Accounts	\$2,250,340.08	\$1,806,847.41	\$0.00

Calhoun County Groundwater Conservation District

INVESTMENT REPORT

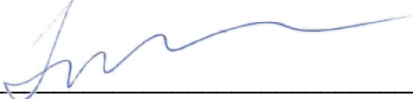
As of November 30, 2024

Statement of Compliance – PFIA 2256.0023(b)(8)

The investment portfolio of the district complies with the investment strategy of the district as expressed in the investment policy of the district. The investment portfolio of the district complies with the Public Funds Investment Act.

Statement regarding Report Preparation – PFIA 2256.0023(b)(2-3)

By my signature, I represent that 1) this report was written under my direct supervision; 2) I have thoroughly reviewed all the information contained within and used to develop this report; and 3) I believe this report to be true and correct to the best of my knowledge.



Timothy A. Andruss, Investment Officer

1/26/2025
Date

CCGCD - Adm - FM - Internal Control Review Reports - ICRR-20240930-01 - September 2024

Calhoun County Groundwater Conservation District Internal Control Review Report

Reporting Period Start: 9/1/24

Reporting Period Stop: 9/30/24

Related Documentation

[CCGCD - Adm - FM - Financial Registry - FY2024- Check Out 20241108.1105 CPD - Check In 20241112.0923 CPD](#)

Bank Statement Links:

1. [CCGCD - Adm - FM - Bank Statements - BS-20240930-01 - Prosperity 3520 - RECONCILED](#)
2. [CCGCD - Adm - FM - Bank Statements - BS-20240930-02 - Prosperity 4152 - RECONCILED](#)
3. [CCGCD - Adm - FM - Bank Statements - BS-20240930-03 - CD# 0514 - RECONCILED](#)
4. [CCGCD - Adm - FM - Bank Statements - BS-20240930-04 - CD# 0516 - RECONCILED](#)

List of UNPAID Accounts Payable (ACCTPs) Note Links:

List of UNPAID Accounts Receivable (ACCTRs) Note Links:

List of VOIDED Check Note Links:

List of CANCELLED Transaction Note Links:

List of COLLATERAL RECORD Note Links:

1. [CCGCD - Adm - FM - Collateral Records - CR-20240930-01 - September 2024](#)

List of DISPUTED and UNPAID Accounts Payable (ACCTPs) Notes:

List of DISPUTED and UNPAID Accounts Receivable (ACCTRs) Notes:

Internal Control Review

Question #1: Are bank statements and reconciliation forms consistent and balanced?

Yes

Comments:

Question#2: Are dual signatures present on all checks? Yes

Comments:

Question#3: Are all expenditures associated with employees, including credit card expenditures, or contractors appropriate and properly authorized? Yes

Comments:

Question#4: Are all electronic transactions (drafts and transfers) appropriate and properly documented? Yes

Comments:

Question#5: Are all voided checks properly marked and recorded? Yes

Comments: No voided checks

Question#6: Does the market value of the pledged collateral and FDIC insurance exceed the total of investments per banking institution? Yes

Comments:

Question#7: Do the external financial records comport with internal financial records of the District? Yes

Comments:

PDF of Executed Report:

Caitlynn Davenport

Note Template Link: [CCGCD - Adm - FM - Internal Control Review Reports - ICRR-YYYYMMDD-SQ](#)

Bank Account ID	Statement ID	Statement End Date	Current Reported Balance	Account Statement Date
Prosperity 3520	BS-20240930-01	9/30/2024	\$ 1,582,752.61	Prosperity 3520 : BS-20240930-01: DATE: 09/30/2024
Prosperity 4152	BS-20240930-02	9/30/2024	\$ 196,726.90	Prosperity 4152 : BS-20240930-02: DATE: 09/30/2024
CD# 0514	BS-20240930-03	9/30/2024	\$ 262,870.51	CD# 0514 : BS-20240930-03: DATE: 09/30/2024
CD# 0516	BS-20240930-04	9/30/2024	\$ 262,490.14	CD# 0516 : BS-20240930-04: DATE: 09/30/2024
Total			\$ 2,304,840.16	

Institution	Type	CUSIP	Description	Safekeeping Location	Safekeeping Receipt	Credit Rating	Market Value
Prosperity Bank	FDIC Insurance - Demand Deposits	N/A	N/A	N/A		N/A	\$ 250,000.00
Prosperity Bank	FDIC Insurance - Time Deposits	N/A	N/A	N/A		N/A	\$ 250,000.00
Prosperity Bank	Pledged Collateral	3138WB6T7	FNMA #AS2681	FHLB		AA+	\$ 259,609.73
Prosperity Bank	Pledged Collateral	3138WBBZ7	FNMA #AS1855	FHLB		AA+	\$ 78,572.00
Prosperity Bank	Pledged Collateral	3138WDYL9	FNMA #AS4314	FHLB		AA+	\$ 216,477.61
Prosperity Bank	Pledged Collateral	3138WDYL9	FNMA #AS4314	FHLB		AA+	\$ 10.49
Prosperity Bank	Pledged Collateral	3138WJAC2	FNMA #AS8102	FHLB		AA+	\$ 208,904.95
Prosperity Bank	Pledged Collateral	3133KYUN7	FR #RB5089	FHLB		AA+	\$ 297,560.21
Prosperity Bank	Pledged Collateral	31418DV25	FNMA #MA4232	FHLB		AA+	\$ 947,661.26
Prosperity Bank	Pledged Collateral	31418DY71	FNMA #MA4333	FHLB		AA+	\$ 393,732.86
Total							\$ 2,902,529.11

The funds of the District are adequately protected by FDIC Insurance and pledged collateral.

Bank Account	Account Statement	Reconciled Bank Statement	Fund	Reported Balance as of the Start of the Fiscal Year	Total of Recorded Credit Transactions for Fiscal Year	Total of Recorded Debit Transactions for Fiscal Year	Calculated Balance	Current Reported Balance	Unreconciled Amount
Prosperity 3520	Prosperity 3520 : BS-20240930-01: DATE: 09/30/2024	BS-20240930-01	Reserve	\$ 1,143,006.97	\$ 639,745.64	\$ (200,000.00)	\$ 1,582,752.61	\$ 1,582,752.61	\$ -
Prosperity 4152	Prosperity 4152 : BS-20240930-02: DATE: 09/30/2024	BS-20240930-02	Operating	\$ 484,562.98	\$ 635,844.23	\$ (923,680.31)	\$ 196,726.90	\$ 196,726.90	\$ -
CD# 0514	CD# 0514 : BS-20240930-03: DATE: 09/30/2024	BS-20240930-03	Reserve	\$ 254,239.74	\$ 8,630.77	\$ -	\$ 262,870.51	\$ 262,870.51	\$ -
CD# 0516	CD# 0516 : BS-20240930-04: DATE: 09/30/2024	BS-20240930-04	Reserve	\$ 254,112.67	\$ 8,377.47	\$ -	\$ 262,490.14	\$ 262,490.14	\$ -
Total				\$ 2,135,922.36	\$ 1,292,598.11	\$ (1,123,680.31)	\$ 2,304,840.16	\$ 2,304,840.16	\$ -

Budget Program	Budget Amount	Budget Amendment Recommendation -	Budget Amendment Recommendation -	Budget Amount (Amended)	Transaction Total	Budget Balance
1001 - Administration - Revenue	\$ 452,200.00	\$ 11,100.00	\$ -	\$ 463,300.00	\$ 492,598.11	\$ 29,300.00
1003 - Administration - Technology	\$ (17,300.00)	\$ -	\$ -	\$ (17,300.00)	\$ (6,943.26)	\$ 10,400.00
1004 - Administration - General	\$ (187,200.00)	\$ 15,000.00	\$ -	\$ (172,200.00)	\$ (289,202.05)	\$ (117,100.00)
2000 - Groundwater Conservation	\$ (14,500.00)	\$ 11,500.00	\$ -	\$ (3,000.00)	\$ -	\$ 3,000.00
3000 - Groundwater Management	\$ (5,000.00)	\$ -	\$ -	\$ (5,000.00)	\$ -	\$ 5,000.00
4000 - Groundwater Monitoring	\$ (115,100.00)	\$ 64,000.00	\$ -	\$ (51,100.00)	\$ (18,035.00)	\$ 33,100.00
5000 - Groundwater Policy	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6000 - Groundwater Protection	\$ (12,500.00)	\$ -	\$ -	\$ (12,500.00)	\$ -	\$ 12,500.00
8000 - Groundwater Resource Planning	\$ (7,500.00)	\$ (2,000.00)	\$ -	\$ (9,500.00)	\$ (9,500.00)	\$ -
Total	\$ 93,100.00			\$ 192,700.00	\$ 168,917.80	\$ (23,800.00)

Note: cash-basis accounting method used to develop reports.
 Tab: Budget Performance by Program

Budget Category	Budget		Budget		Transaction Total	Budget Balance
	Budget Amount	Amendment Recommendation -	Amendment Recommendation -	Budget Amount (Amended)		
0120 - Tax Collections	\$ 428,300.00	\$ -	\$ -	\$ 428,300.00	\$ 434,178.85	\$ 5,900.00
0130 - Interest Income	\$ 23,900.00	\$ 11,100.00	\$ -	\$ 35,000.00	\$ 58,229.26	\$ 23,300.00
0143 - District Fees - Permitting	\$ -	\$ -	\$ -	\$ -	\$ 150.00	\$ 200.00
0145 - District Fees - Enforcement	\$ -	\$ -	\$ -	\$ -	\$ 40.00	\$ 100.00
0150 - Grants	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
0160 - Refunds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
210 - Legal Services	\$ (25,000.00)	\$ 10,000.00	\$ -	\$ (15,000.00)	\$ (10,684.36)	\$ 4,400.00
215 - Legislative and Administrative Action Representation Services	\$ (5,000.00)	\$ 5,000.00	\$ -	\$ -	\$ -	\$ -
220 - Professional and Technical Services	\$ (10,000.00)	\$ -	\$ -	\$ (10,000.00)	\$ -	\$ 10,000.00
221 - Professional and Technical Services - Auditor	\$ (10,000.00)	\$ -	\$ -	\$ (10,000.00)	\$ -	\$ 10,000.00
222 - Professional and Technical Services - Tax Assessor	\$ (7,500.00)	\$ -	\$ -	\$ (7,500.00)	\$ -	\$ 7,500.00
223 - Professional and Technical Services - Appraisal District	\$ (7,500.00)	\$ -	\$ -	\$ (7,500.00)	\$ (8,313.99)	\$ (900.00)
225 - Professional and Technical Services - Hydrogeologist	\$ (37,500.00)	\$ 7,000.00	\$ -	\$ (30,500.00)	\$ (13,250.00)	\$ 17,300.00
226 - Professional and Technical Services - Laboratory	\$ (10,000.00)	\$ 5,000.00	\$ -	\$ (5,000.00)	\$ -	\$ 5,000.00
227 - Professional and Technical Services - VCGCD	\$ (92,800.00)	\$ -	\$ -	\$ (92,800.00)	\$ (266,054.32)	\$ (173,300.00)
230 - Insurance and Bonds	\$ (2,300.00)	\$ -	\$ -	\$ (2,300.00)	\$ (2,215.78)	\$ 100.00
310 - Supplies - Office	\$ (4,000.00)	\$ -	\$ -	\$ (4,000.00)	\$ -	\$ 4,000.00
315 - Certified Mail and Stamps	\$ (2,500.00)	\$ -	\$ -	\$ (2,500.00)	\$ -	\$ 2,500.00
330 - Training and Travel Expenses	\$ (1,500.00)	\$ -	\$ -	\$ (1,500.00)	\$ -	\$ 1,500.00
350 - Lease	\$ (10,000.00)	\$ -	\$ -	\$ (10,000.00)	\$ -	\$ 10,000.00
360 - Sponsorships and Cost-Sharing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
361 - Sponsorships and Cost-Sharing - Well Plugging	\$ (2,500.00)	\$ -	\$ -	\$ (2,500.00)	\$ -	\$ 2,500.00
362 - Sponsorships and Cost-Sharing - Borehole Logging	\$ (5,000.00)	\$ -	\$ -	\$ (5,000.00)	\$ -	\$ 5,000.00
363 - Sponsorships and Cost-Sharing - Conservation Promotion	\$ (14,500.00)	\$ 11,500.00	\$ -	\$ (3,000.00)	\$ -	\$ 3,000.00
380 - Aquifer Monitoring Network Development	\$ (50,000.00)	\$ 50,000.00	\$ -	\$ -	\$ -	\$ -
410 - Equipment - Office	\$ (2,500.00)	\$ -	\$ -	\$ (2,500.00)	\$ (327.50)	\$ 2,200.00
415 - Equipment - Field	\$ (30,000.00)	\$ -	\$ -	\$ (30,000.00)	\$ (14,285.00)	\$ 15,800.00
420 - Technology Services - Office Productivity	\$ (3,300.00)	\$ -	\$ -	\$ (3,300.00)	\$ (506.70)	\$ 2,800.00
430 - Technology Services - Miscellaneous	\$ (500.00)	\$ -	\$ -	\$ (500.00)	\$ (470.23)	\$ 100.00
432 - Technology Services - Digital Record and Workflow System	\$ (7,300.00)	\$ -	\$ -	\$ (7,300.00)	\$ (1,586.88)	\$ 5,800.00
433 - Technology Services - Record Archival System	\$ (800.00)	\$ -	\$ -	\$ (800.00)	\$ (455.08)	\$ 400.00
434 - Technology Services - Website and Email System	\$ (3,000.00)	\$ -	\$ -	\$ (3,000.00)	\$ (2,622.03)	\$ 400.00
435 - Technology Services - Phone System	\$ (1,200.00)	\$ -	\$ -	\$ (1,200.00)	\$ (100.56)	\$ 1,100.00
436 - Technology Services - Internet	\$ (1,200.00)	\$ -	\$ -	\$ (1,200.00)	\$ (1,201.78)	\$ (100.00)
450 - Equipment Maintenance and Repair	\$ (5,500.00)	\$ -	\$ -	\$ (5,500.00)	\$ -	\$ 5,500.00
500 - Public Notices and Publications	\$ (6,000.00)	\$ -	\$ -	\$ (6,000.00)	\$ (1,544.10)	\$ 4,500.00
900 - Miscellaneous	\$ (200.00)	\$ -	\$ -	\$ (200.00)	\$ (62.00)	\$ 200.00
Total	\$ 93,100.00	\$ 99,600.00	\$ -	\$ 192,700.00	\$ 168,917.80	\$ (23,200.00)

Note: cash-basis accounting method used to develop reports.
 Tab: Budget Performance by Category

Row Labels	Sum of Split Amount
TR-20230731-02-C	\$ 132.91
Operating	\$ 132.91
Prosperity 4152	
Credit	
1001 - Administration - Revenue	
0130 - Interest Income	\$ 132.91
TR-20230922-01-D	\$ (157.73)
Operating	\$ (157.73)
Prosperity 4152	
Debit	
1003 - Administration - Technology	
432 - Technology Services - Digital Record and Workflow System	\$ (89.54)
433 - Technology Services - Record Archival System	\$ (57.56)
434 - Technology Services - Website and Email System	\$ (10.63)
TR-20230922-02-D	\$ (114.10)
Operating	\$ (114.10)
Prosperity 4152	
Debit	
1004 - Administration - General	
500 - Public Notices and Publications	\$ (114.10)
TR-20230922-03-D	\$ (327.50)
Operating	\$ (327.50)
Prosperity 4152	
Debit	
1004 - Administration - General	
410 - Equipment - Office	\$ (327.50)
TR-20230922-04-D	\$ (315.36)
Operating	\$ (315.36)
Prosperity 4152	
Debit	
1004 - Administration - General	
210 - Legal Services	\$ (315.36)
TR-20231020-01-C	\$ 143.22
Operating	\$ 143.22
Prosperity 4152	
Credit	
1001 - Administration - Revenue	
0120 - Tax Collections	\$ 143.22
TR-20231020-02-C	\$ 495.34
Operating	\$ 495.34

Note: cash-basis accounting method used to develop reports.

Tab: Transaction Summary - List

Prosperity 4152		
Credit		
1001 - Administration - Revenue		
0120 - Tax Collections	\$	495.34
TR-20231023-01-C	\$	2,338.14
Operating	\$	2,338.14
Prosperity 4152		
Credit		
1001 - Administration - Revenue		
0120 - Tax Collections	\$	2,338.14
TR-20231023-01-D	\$	(1,560.00)
Operating	\$	(1,560.00)
Prosperity 4152		
Debit		
1004 - Administration - General		
210 - Legal Services	\$	(1,560.00)
TR-20231023-02-C	\$	104.76
Operating	\$	104.76
Prosperity 4152		
Credit		
1001 - Administration - Revenue		
0120 - Tax Collections	\$	104.76
TR-20231023-02-D	\$	(2,033.75)
Operating	\$	(2,033.75)
Prosperity 4152		
Debit		
1004 - Administration - General		
210 - Legal Services	\$	(2,033.75)
TR-20231023-03-D	\$	(158.91)
Operating	\$	(158.91)
Prosperity 4152		
Debit		
1004 - Administration - General		
210 - Legal Services	\$	(158.91)
TR-20231023-04-D	\$	(7,233.72)
Operating	\$	(7,233.72)
Prosperity 4152		
Debit		
1004 - Administration - General		
227 - Professional and Technical Services - VCGCD	\$	(7,233.72)
TR-20231023-05-D	\$	(7,375.28)
Operating	\$	(7,375.28)
Prosperity 4152		

Note: cash-basis accounting method used to develop reports.

Debit		
1004 - Administration - General		
227 - Professional and Technical Services - VCGCD	\$	(7,375.28)
TR-20231031-01-C	\$	3,057.94
Reserve	\$	3,057.94
Prosperity 3520		
Credit		
1001 - Administration - Revenue		
0130 - Interest Income	\$	3,057.94
TR-20231031-02-C	\$	102.89
Operating	\$	102.89
Prosperity 4152		
Credit		
1001 - Administration - Revenue		
0130 - Interest Income	\$	102.89
TR-20231107-01-C	\$	150.00
Operating	\$	150.00
Prosperity 4152		
Credit		
1001 - Administration - Revenue		
0143 - District Fees - Permitting	\$	150.00
TR-20231107-02-C	\$	24,421.33
Operating	\$	24,421.33
Prosperity 4152		
Credit		
1001 - Administration - Revenue		
0120 - Tax Collections	\$	24,421.33
TR-20231107-03-C	\$	12,558.63
Operating	\$	12,558.63
Prosperity 4152		
Credit		
1001 - Administration - Revenue		
0120 - Tax Collections	\$	12,558.63
TR-20231121-01-C	\$	2,794.05
Operating	\$	2,794.05
Prosperity 4152		
Credit		
1001 - Administration - Revenue		
0120 - Tax Collections	\$	2,794.05
TR-20231121-01-D	\$	(106.74)
Operating	\$	(106.74)
Prosperity 4152		
Debit		

Note: cash-basis accounting method used to develop reports.

Tab: Transaction Summary - List

1003 - Administration - Technology		
420 - Technology Services - Office Productivity	\$	(106.74)
TR-20231121-02-C	\$	7,108.82
Operating	\$	7,108.82
Prosperity 4152		
Credit		
1001 - Administration - Revenue		
0120 - Tax Collections	\$	7,108.82
TR-20231121-02-D	\$	(371.01)
Operating	\$	(371.01)
Prosperity 4152		
Debit		
1003 - Administration - Technology		
430 - Technology Services - Miscellaneous	\$	(166.52)
432 - Technology Services - Digital Record and Workflow System	\$	(141.70)
433 - Technology Services - Record Archival System	\$	(52.16)
434 - Technology Services - Website and Email System	\$	(10.63)
TR-20231121-03-C	\$	38,242.29
Operating	\$	38,242.29
Prosperity 4152		
Credit		
1001 - Administration - Revenue		
0120 - Tax Collections	\$	38,242.29
TR-20231121-03-D	\$	(2,078.49)
Operating	\$	(2,078.49)
Prosperity 4152		
Debit		
1004 - Administration - General		
223 - Professional and Technical Services - Appraisal District	\$	(2,078.49)
TR-20231121-04-D	\$	(62.00)
Operating	\$	(62.00)
Prosperity 4152		
Debit		
1004 - Administration - General		
900 - Miscellaneous	\$	(62.00)
TR-20231121-05-D	\$	(41.94)
Operating	\$	(41.94)
Prosperity 4152		
Debit		
1004 - Administration - General		
210 - Legal Services	\$	(41.94)
TR-20231130-01-C	\$	2,967.21
Reserve	\$	2,967.21

Note: cash-basis accounting method used to develop reports.

Prosperity 3520	
Credit	
1001 - Administration - Revenue	
0130 - Interest Income	\$ 2,967.21
TR-20231130-02-C	\$ 106.19
Operating	\$ 106.19
Prosperity 4152	
Credit	
1001 - Administration - Revenue	
0130 - Interest Income	\$ 106.19
TR-20231218-01-C	\$ 2,950.81
Operating	\$ 2,950.81
Prosperity 4152	
Credit	
1001 - Administration - Revenue	
0120 - Tax Collections	\$ 2,950.81
TR-20231218-02-C	\$ 2,294.63
Operating	\$ 2,294.63
Prosperity 4152	
Credit	
1001 - Administration - Revenue	
0120 - Tax Collections	\$ 2,294.63
TR-20231218-03-C	\$ 3,095.90
Operating	\$ 3,095.90
Prosperity 4152	
Credit	
1001 - Administration - Revenue	
0120 - Tax Collections	\$ 3,095.90
TR-20231218-04-C	\$ 4,371.67
Operating	\$ 4,371.67
Prosperity 4152	
Credit	
1001 - Administration - Revenue	
0120 - Tax Collections	\$ 4,371.67
TR-20231220-01-D	\$ (1,199.38)
Operating	\$ (1,199.38)
Prosperity 4152	
Debit	
1003 - Administration - Technology	
432 - Technology Services - Digital Record and Workflow System	\$ (141.70)
433 - Technology Services - Record Archival System	\$ (57.56)
434 - Technology Services - Website and Email System	\$ (1,000.12)
TR-20231220-02-D	\$ (44.04)

Note: cash-basis accounting method used to develop reports.

Tab: Transaction Summary - List

Operating	\$	(44.04)
Prosperity 4152		
Debit		
1004 - Administration - General		
210 - Legal Services	\$	(44.04)
TR-20231229-01-C	\$	2,123.42
Reserve	\$	2,123.42
CD# 0514		
Credit		
1001 - Administration - Revenue		
0130 - Interest Income	\$	2,123.42
TR-20231229-02-C	\$	2,059.01
Reserve	\$	2,059.01
CD# 0516		
Credit		
1001 - Administration - Revenue		
0130 - Interest Income	\$	2,059.01
TR-20231231-01-C	\$	3,074.06
Reserve	\$	3,074.06
Prosperity 3520		
Credit		
1001 - Administration - Revenue		
0130 - Interest Income	\$	3,074.06
TR-20231231-02-C	\$	118.13
Operating	\$	118.13
Prosperity 4152		
Credit		
1001 - Administration - Revenue		
0130 - Interest Income	\$	118.13
TR-20240116-01-D	\$	(359.91)
Operating	\$	(359.91)
Prosperity 4152		
Debit		
1003 - Administration - Technology		
432 - Technology Services - Digital Record and Workflow System	\$	(141.70)
433 - Technology Services - Record Archival System	\$	(57.56)
434 - Technology Services - Website and Email System	\$	(160.65)
TR-20240116-02-D	\$	(647.35)
Operating	\$	(647.35)
Prosperity 4152		
Debit		
1004 - Administration - General		
500 - Public Notices and Publications	\$	(647.35)

Note: cash-basis accounting method used to develop reports.
 Tab: Transaction Summary - List

TR-20240116-03-D	\$	(2,215.78)
Operating	\$	(2,215.78)
Prosperity 4152		
Debit		
1004 - Administration - General		
230 - Insurance and Bonds	\$	(2,215.78)
TR-20240116-05-D	\$	(267.34)
Operating	\$	(267.34)
Prosperity 4152		
Debit		
1004 - Administration - General		
210 - Legal Services	\$	(267.34)
TR-20240121-01-C	\$	12,017.91
Operating	\$	12,017.91
Prosperity 4152		
Credit		
1001 - Administration - Revenue		
0120 - Tax Collections	\$	12,017.91
TR-20240122-01-C	\$	11,527.00
Operating	\$	11,527.00
Prosperity 4152		
Credit		
1001 - Administration - Revenue		
0120 - Tax Collections	\$	11,527.00
TR-20240122-01-D	\$	(945.00)
Operating	\$	(945.00)
Prosperity 4152		
Debit		
1004 - Administration - General		
210 - Legal Services	\$	(945.00)
TR-20240122-02-C	\$	2,798.65
Operating	\$	2,798.65
Prosperity 4152		
Credit		
1001 - Administration - Revenue		
0120 - Tax Collections	\$	2,798.65
TR-20240122-02-D	\$	(7,166.25)
Operating	\$	(7,166.25)
Prosperity 4152		
Debit		
1004 - Administration - General		
227 - Professional and Technical Services - VCGCD	\$	(7,166.25)
TR-20240122-03-C	\$	5,848.46

Note: cash-basis accounting method used to develop reports.

Tab: Transaction Summary - List

Operating	\$	5,848.46
Prosperity 4152		
Credit		
1001 - Administration - Revenue		
0120 - Tax Collections	\$	5,848.46
TR-20240122-03-D	\$	(7,166.25)
Operating	\$	(7,166.25)
Prosperity 4152		
Debit		
1004 - Administration - General		
227 - Professional and Technical Services - VCGCD	\$	(7,166.25)
TR-20240122-04-D	\$	(7,166.25)
Operating	\$	(7,166.25)
Prosperity 4152		
Debit		
1004 - Administration - General		
227 - Professional and Technical Services - VCGCD	\$	(7,166.25)
TR-20240122-05-D	\$	(7,166.25)
Operating	\$	(7,166.25)
Prosperity 4152		
Debit		
1004 - Administration - General		
227 - Professional and Technical Services - VCGCD	\$	(7,166.25)
TR-20240131-01-C	\$	3,073.86
Reserve	\$	3,073.86
Prosperity 3520		
Credit		
1001 - Administration - Revenue		
0130 - Interest Income	\$	3,073.86
TR-20240131-02-C	\$	122.95
Operating	\$	122.95
Prosperity 4152		
Credit		
1001 - Administration - Revenue		
0130 - Interest Income	\$	122.95
TR-20240222-01-D	\$	(3,750.00)
Operating	\$	(3,750.00)
Prosperity 4152		
Debit		
4000 - Groundwater Monitoring		
225 - Professional and Technical Services - Hydrogeologist	\$	(3,750.00)
TR-20240222-02-D	\$	(7,166.25)
Operating	\$	(7,166.25)

Note: cash-basis accounting method used to develop reports.

Tab: Transaction Summary - List

Prosperity 4152		
Debit		
1004 - Administration - General		
227 - Professional and Technical Services - VCGCD	\$	(7,166.25)
TR-20240222-03-D	\$	(7,166.25)
Operating	\$	(7,166.25)
Prosperity 4152		
Debit		
1004 - Administration - General		
227 - Professional and Technical Services - VCGCD	\$	(7,166.25)
TR-20240222-04-D	\$	(61.50)
Operating	\$	(61.50)
Prosperity 4152		
Debit		
1004 - Administration - General		
210 - Legal Services	\$	(61.50)
TR-20240222-05-C	\$	(1,162.48)
Operating	\$	(1,162.48)
Prosperity 4152		
Debit		
1004 - Administration - General		
210 - Legal Services	\$	(1,162.48)
TR-20240228-01-C	\$	580.12
Operating	\$	580.12
Prosperity 4152		
Credit		
1001 - Administration - Revenue		
0120 - Tax Collections	\$	580.12
TR-20240229-01-C	\$	2,883.22
Reserve	\$	2,883.22
Prosperity 3520		
Credit		
1001 - Administration - Revenue		
0130 - Interest Income	\$	2,883.22
TR-20240229-02-C	\$	117.19
Operating	\$	117.19
Prosperity 4152		
Credit		
1001 - Administration - Revenue		
0130 - Interest Income	\$	117.19
TR-20240229-03-C	\$	1,785.22
Operating	\$	1,785.22
Prosperity 4152		

Note: cash-basis accounting method used to develop reports.

Tab: Transaction Summary - List

Credit	
1001 - Administration - Revenue	
0120 - Tax Collections	\$ 1,785.22
TR-20240229-04-C	\$ 7,296.60
Operating	\$ 7,296.60
Prosperity 4152	
Credit	
1001 - Administration - Revenue	
0120 - Tax Collections	\$ 7,296.60
TR-20240229-05-C	\$ 13,791.65
Operating	\$ 13,791.65
Prosperity 4152	
Credit	
1001 - Administration - Revenue	
0120 - Tax Collections	\$ 13,791.65
TR-20240229-06-C	\$ 250,488.70
Operating	\$ 250,488.70
Prosperity 4152	
Credit	
1001 - Administration - Revenue	
0120 - Tax Collections	\$ 250,488.70
TR-20240229-07-C	\$ 6,811.91
Operating	\$ 6,811.91
Prosperity 4152	
Credit	
1001 - Administration - Revenue	
0120 - Tax Collections	\$ 6,811.91
TR-20240305-01-C	\$ 2,115.29
Operating	\$ 2,115.29
Prosperity 4152	
Credit	
1001 - Administration - Revenue	
0120 - Tax Collections	\$ 2,115.29
TR-20240314-01-C	\$ 693.60
Operating	\$ 693.60
Prosperity 4152	
Credit	
1001 - Administration - Revenue	
0120 - Tax Collections	\$ 693.60
TR-20240322-01-C	\$ 1,649.31
Operating	\$ 1,649.31
Prosperity 4152	
Credit	

Note: cash-basis accounting method used to develop reports.

Tab: Transaction Summary - List

1001 - Administration - Revenue		
0120 - Tax Collections	\$	1,649.31
TR-20240325-01-D	\$	(923.51)
Operating	\$	(923.51)
Prosperity 4152		
Debit		
1003 - Administration - Technology		
420 - Technology Services - Office Productivity	\$	(118.80)
430 - Technology Services - Miscellaneous	\$	(13.61)
432 - Technology Services - Digital Record and Workflow System	\$	(394.42)
433 - Technology Services - Record Archival System	\$	(57.56)
435 - Technology Services - Phone System	\$	(25.14)
436 - Technology Services - Internet	\$	(313.98)
TR-20240325-02-D	\$	(571.65)
Operating	\$	(571.65)
Prosperity 4152		
Debit		
1004 - Administration - General		
500 - Public Notices and Publications	\$	(571.65)
TR-20240325-03-D	\$	(2,078.49)
Operating	\$	(2,078.49)
Prosperity 4152		
Debit		
1004 - Administration - General		
223 - Professional and Technical Services - Appraisal District	\$	(2,078.49)
TR-20240325-04-D	\$	(64.59)
Operating	\$	(64.59)
Prosperity 4152		
Debit		
1004 - Administration - General		
210 - Legal Services	\$	(64.59)
TR-20240325-05-D	\$	(31.67)
Operating	\$	(31.67)
Prosperity 4152		
Debit		
1004 - Administration - General		
210 - Legal Services	\$	(31.67)
TR-20240331-01-C	\$	3,089.75
Reserve	\$	3,089.75
Prosperity 3520		
Credit		
1001 - Administration - Revenue		
0130 - Interest Income	\$	3,089.75

Note: cash-basis accounting method used to develop reports.

TR-20240331-02-C	\$	172.55
Operating	\$	172.55
Prosperity 4152		
Credit		
1001 - Administration - Revenue		
0130 - Interest Income	\$	172.55
TR-20240331-03-C	\$	2,135.50
Reserve	\$	2,135.50
CD# 0514		
Credit		
1001 - Administration - Revenue		
0130 - Interest Income	\$	2,135.50
TR-20240331-04-C	\$	2,070.21
Reserve	\$	2,070.21
CD# 0516		
Credit		
1001 - Administration - Revenue		
0130 - Interest Income	\$	2,070.21
TR-20240411-01	\$	241.09
Operating	\$	241.09
Prosperity 4152		
Credit		
1001 - Administration - Revenue		
0120 - Tax Collections	\$	241.09
TR-20240422-01-D	\$	(1,200.00)
Operating	\$	(1,200.00)
Prosperity 4152		
Debit		
1003 - Administration - Technology		
420 - Technology Services - Office Productivity	\$	(118.80)
430 - Technology Services - Miscellaneous	\$	(290.10)
432 - Technology Services - Digital Record and Workflow System	\$	(394.42)
433 - Technology Services - Record Archival System	\$	(57.56)
435 - Technology Services - Phone System	\$	(25.14)
436 - Technology Services - Internet	\$	(313.98)
TR-20240422-02-D	\$	(1,520.00)
Operating	\$	(1,520.00)
Prosperity 4152		
Debit		
1004 - Administration - General		
210 - Legal Services	\$	(1,520.00)
TR-20240422-03-D	\$	(930.00)
Operating	\$	(930.00)

Note: cash-basis accounting method used to develop reports.

Tab: Transaction Summary - List

Prosperity 4152		
Debit		
1004 - Administration - General		
210 - Legal Services	\$	(930.00)
TR-20240422-04-D	\$	(1,020.00)
Operating	\$	(1,020.00)
Prosperity 4152		
Debit		
1004 - Administration - General		
210 - Legal Services	\$	(1,020.00)
TR-20240422-06-D	\$	(1,067.70)
Operating	\$	(1,067.70)
Prosperity 4152		
Debit		
1004 - Administration - General		
227 - Professional and Technical Services - VCGCD	\$	(1,067.70)
TR-20240430-01-C	\$	2,998.06
Reserve	\$	2,998.06
Prosperity 3520		
Credit		
1001 - Administration - Revenue		
0130 - Interest Income	\$	2,998.06
TR-20240430-02-C	\$	166.30
Operating	\$	166.30
Prosperity 4152		
Credit		
1001 - Administration - Revenue		
0130 - Interest Income	\$	166.30
Tr-20240509-01-D	\$	(46.27)
Operating	\$	(46.27)
Prosperity 4152		
Debit		
1004 - Administration - General		
210 - Legal Services	\$	(46.27)
TR-20240509-02-D	\$	(7,500.00)
Operating	\$	(7,500.00)
Prosperity 4152		
Debit		
8000 - Groundwater Resource Planning		
225 - Professional and Technical Services - Hydrogeologist	\$	(7,500.00)
TR-20240509-03-D	\$	(2,078.49)
Operating	\$	(2,078.49)
Prosperity 4152		

Note: cash-basis accounting method used to develop reports.

Debit		
1004 - Administration - General		
223 - Professional and Technical Services - Appraisal District	\$	(2,078.49)
TR-20240509-04-D	\$	(511.31)
Operating	\$	(511.31)
Prosperity 4152		
Debit		
1003 - Administration - Technology		
432 - Technology Services - Digital Record and Workflow System	\$	(141.70)
433 - Technology Services - Record Archival System	\$	(57.56)
435 - Technology Services - Phone System	\$	(25.14)
436 - Technology Services - Internet	\$	(286.91)
TR-20240522-01-D	\$	(6,045.00)
Operating	\$	(6,045.00)
Prosperity 4152		
Debit		
4000 - Groundwater Monitoring		
415 - Equipment - Field	\$	(6,045.00)
TR-20240523-01-C	\$	1,501.66
Operating	\$	1,501.66
Prosperity 4152		
Credit		
1001 - Administration - Revenue		
0120 - Tax Collections	\$	1,501.66
TR-20240523-02-C	\$	479.51
Operating	\$	479.51
Prosperity 4152		
Credit		
1001 - Administration - Revenue		
0120 - Tax Collections	\$	479.51
TR-20240524-01-C	\$	430.59
Operating	\$	430.59
Prosperity 4152		
Credit		
1001 - Administration - Revenue		
0120 - Tax Collections	\$	430.59
TR-20240524-02-C	\$	365.26
Operating	\$	365.26
Prosperity 4152		
Credit		
1001 - Administration - Revenue		
0120 - Tax Collections	\$	365.26
TR-20240531-01-C	\$	3,105.99

Note: cash-basis accounting method used to develop reports.

Tab: Transaction Summary - List

Reserve	\$	3,105.99
Prosperity 3520		
Credit		
1001 - Administration - Revenue		
0130 - Interest Income	\$	3,105.99
TR-20240531-02-C	\$	172.22
Operating	\$	172.22
Prosperity 4152		
Credit		
1001 - Administration - Revenue		
0130 - Interest Income	\$	172.22
TR-20240604-01-C	\$	20.00
Operating	\$	20.00
Prosperity 4152		
Credit		
1001 - Administration - Revenue		
0145 - District Fees - Enforcement	\$	20.00
TR-20240604-02-C	\$	653.82
Operating	\$	653.82
Prosperity 4152		
Credit		
1001 - Administration - Revenue		
0120 - Tax Collections	\$	653.82
TR-20240606-01-C	\$	571.08
Operating	\$	571.08
Prosperity 4152		
Credit		
1001 - Administration - Revenue		
0120 - Tax Collections	\$	571.08
TR-20240606-02-C	\$	128.67
Operating	\$	128.67
Prosperity 4152		
Credit		
1001 - Administration - Revenue		
0120 - Tax Collections	\$	128.67
TR-20240618-01-C	\$	467.14
Operating	\$	467.14
Prosperity 4152		
Credit		
1001 - Administration - Revenue		
0120 - Tax Collections	\$	467.14
TR-2024061802-C	\$	1,028.14
Operating	\$	1,028.14

Note: cash-basis accounting method used to develop reports.

Tab: Transaction Summary - List

Prosperity 4152	
Credit	
1001 - Administration - Revenue	
0120 - Tax Collections	\$ 1,028.14
TR-20240626-01-D	\$ (511.31)
Operating	\$ (511.31)
Prosperity 4152	
Debit	
1003 - Administration - Technology	
432 - Technology Services - Digital Record and Workflow System	\$ (141.70)
433 - Technology Services - Record Archival System	\$ (57.56)
435 - Technology Services - Phone System	\$ (25.14)
436 - Technology Services - Internet	\$ (286.91)
TR-20240626-02-D	\$ (208.00)
Operating	\$ (208.00)
Prosperity 4152	
Debit	
1004 - Administration - General	
500 - Public Notices and Publications	\$ (208.00)
TR-20240626-03-D	\$ (1,440.00)
Operating	\$ (1,440.00)
Prosperity 4152	
Debit	
1003 - Administration - Technology	
434 - Technology Services - Website and Email System	\$ (1,440.00)
TR-20240626-04-D	\$ (87.73)
Operating	\$ (87.73)
Prosperity 4152	
Debit	
1004 - Administration - General	
210 - Legal Services	\$ (87.73)
TR-20240626-05-D	\$ (170.12)
Operating	\$ (170.12)
Prosperity 4152	
Debit	
1004 - Administration - General	
210 - Legal Services	\$ (170.12)
TR-20240626-06-D	\$ (7,166.25)
Operating	\$ (7,166.25)
Prosperity 4152	
Debit	
1004 - Administration - General	
227 - Professional and Technical Services - VCGCD	\$ (7,166.25)

Note: cash-basis accounting method used to develop reports.

TR-20240626-07-D	\$	(7,166.25)
Operating	\$	(7,166.25)
Prosperity 4152		
Debit		
1004 - Administration - General		
227 - Professional and Technical Services - VCGCD	\$	(7,166.25)
TR-20240626-08-D	\$	(7,166.25)
Operating	\$	(7,166.25)
Prosperity 4152		
Debit		
1004 - Administration - General		
227 - Professional and Technical Services - VCGCD	\$	(7,166.25)
TR-20240630-01-C	\$	3,013.82
Reserve	\$	3,013.82
Prosperity 3520		
Credit		
1001 - Administration - Revenue		
0130 - Interest Income	\$	3,013.82
TR-20240630-02-C	\$	163.71
Operating	\$	163.71
Prosperity 4152		
Credit		
1001 - Administration - Revenue		
0130 - Interest Income	\$	163.71
TR-20240630-03-C	\$	2,176.76
Reserve	\$	2,176.76
CD# 0514		
Credit		
1001 - Administration - Revenue		
0130 - Interest Income	\$	2,176.76
TR-20240630-04-C	\$	2,115.46
Reserve	\$	2,115.46
CD# 0516		
Credit		
1001 - Administration - Revenue		
0130 - Interest Income	\$	2,115.46
TR-20240715-01-C	\$	1,184.03
Operating	\$	1,184.03
Prosperity 4152		
Credit		
1001 - Administration - Revenue		
0120 - Tax Collections	\$	1,184.03
TR-20240715-02-C	\$	350.86

Note: cash-basis accounting method used to develop reports.

Tab: Transaction Summary - List

Operating	\$	350.86
Prosperity 4152		
Credit		
1001 - Administration - Revenue		
0120 - Tax Collections	\$	350.86
TR-20240715-03-C	\$	2,309.09
Operating	\$	2,309.09
Prosperity 4152		
Credit		
1001 - Administration - Revenue		
0120 - Tax Collections	\$	2,309.09
TR-20240715-04-C	\$	169.65
Operating	\$	169.65
Prosperity 4152		
Credit		
1001 - Administration - Revenue		
0120 - Tax Collections	\$	169.65
TR-20240715-05-C	\$	1,001.51
Operating	\$	1,001.51
Prosperity 4152		
Credit		
1001 - Administration - Revenue		
0120 - Tax Collections	\$	1,001.51
TR-20240715-06-C	\$	579.25
Operating	\$	579.25
Prosperity 4152		
Credit		
1001 - Administration - Revenue		
0120 - Tax Collections	\$	579.25
TR-20240715-07-C	\$	383.44
Operating	\$	383.44
Prosperity 4152		
Credit		
1001 - Administration - Revenue		
0120 - Tax Collections	\$	383.44
TR-20240722-01-D	\$	(180.00)
Operating	\$	(180.00)
Prosperity 4152		
Debit		
1004 - Administration - General		
210 - Legal Services	\$	(180.00)
TR-20240722-02-D	\$	(216.37)
Operating	\$	(216.37)

Note: cash-basis accounting method used to develop reports.

Tab: Transaction Summary - List

Prosperity 4152		
Debit		
1004 - Administration - General		
227 - Professional and Technical Services - VCGCD	\$	(216.37)
TR-20240722-03-D	\$	(43.66)
Operating	\$	(43.66)
Prosperity 4152		
Debit		
1004 - Administration - General		
210 - Legal Services	\$	(43.66)
TR-20240722-04-D	\$	(162.36)
Operating	\$	(162.36)
Prosperity 4152		
Debit		
1003 - Administration - Technology		
420 - Technology Services - Office Productivity	\$	(162.36)
TR-20240722-05-D	\$	(3.00)
Operating	\$	(3.00)
Prosperity 4152		
Debit		
1004 - Administration - General		
500 - Public Notices and Publications	\$	(3.00)
TR-20240722-06-D	\$	(7,166.25)
Operating	\$	(7,166.25)
Prosperity 4152		
Debit		
1004 - Administration - General		
227 - Professional and Technical Services - VCGCD	\$	(7,166.25)
TR-20240723-01-C	\$	600,000.00
Reserve	\$	600,000.00
Prosperity 3520		
Credit		
1001 - Administration - Revenue		
0160 - Refunds	\$	600,000.00
TR-20240723-01-D	\$	(600,000.00)
Operating	\$	(600,000.00)
Prosperity 4152		
Debit		
1001 - Administration - Revenue		
0160 - Refunds	\$	(600,000.00)
TR-20240731-01-C	\$	3,587.08
Reserve	\$	3,587.08
Prosperity 3520		

Note: cash-basis accounting method used to develop reports.

Tab: Transaction Summary - List

Credit	
1001 - Administration - Revenue	
0130 - Interest Income	\$ 3,587.08
TR-20240807-01-C	\$ 77.99
Operating	\$ 77.99
Prosperity 4152	
Credit	
1001 - Administration - Revenue	
0120 - Tax Collections	\$ 77.99
TR-20240807-02-C	\$ 1,407.41
Operating	\$ 1,407.41
Prosperity 4152	
Credit	
1001 - Administration - Revenue	
0120 - Tax Collections	\$ 1,407.41
TR-20240814-01-C	\$ 549.27
Operating	\$ 549.27
Prosperity 4152	
Credit	
1001 - Administration - Revenue	
0120 - Tax Collections	\$ 549.27
TR-20240814-02-C	\$ 330.28
Operating	\$ 330.28
Prosperity 4152	
Credit	
1001 - Administration - Revenue	
0120 - Tax Collections	\$ 330.28
TR-20240826-01-C	\$ 381.21
Operating	\$ 381.21
Prosperity 4152	
Credit	
1001 - Administration - Revenue	
0120 - Tax Collections	\$ 381.21
TR-20240826-02-C	\$ 884.27
Operating	\$ 884.27
Prosperity 4152	
Credit	
1001 - Administration - Revenue	
0120 - Tax Collections	\$ 884.27
TR-20240826-03-D	\$ (157,000.00)
Operating	\$ (157,000.00)
Prosperity 4152	
Debit	

Note: cash-basis accounting method used to develop reports.

1004 - Administration - General		
227 - Professional and Technical Services - VCGCD	\$	(157,000.00)
TR-20240826-04-D	\$	(7,166.25)
Operating	\$	(7,166.25)
Prosperity 4152		
Debit		
1004 - Administration - General		
227 - Professional and Technical Services - VCGCD	\$	(7,166.25)
TR-20240826-05-D	\$	(7,166.25)
Operating	\$	(7,166.25)
Prosperity 4152		
Debit		
1004 - Administration - General		
227 - Professional and Technical Services - VCGCD	\$	(7,166.25)
TR-20240826-06-D	\$	(7,166.25)
Operating	\$	(7,166.25)
Prosperity 4152		
Debit		
1004 - Administration - General		
227 - Professional and Technical Services - VCGCD	\$	(7,166.25)
TR-20240826-09-D	\$	(2,078.52)
Operating	\$	(2,078.52)
Prosperity 4152		
Debit		
1004 - Administration - General		
223 - Professional and Technical Services - Appraisal District	\$	(2,078.52)
TR-20240826-10-D	\$	(2,000.00)
Operating	\$	(2,000.00)
Prosperity 4152		
Debit		
8000 - Groundwater Resource Planning		
225 - Professional and Technical Services - Hydrogeologist	\$	(2,000.00)
TR-20240831-01-C	\$	4,732.71
Reserve	\$	4,732.71
Prosperity 3520		
Credit		
1001 - Administration - Revenue		
0130 - Interest Income	\$	4,732.71
TR-20240831-02-C	\$	38.85
Operating	\$	38.85
Prosperity 4152		
Credit		
1001 - Administration - Revenue		

Note: cash-basis accounting method used to develop reports.

0130 - Interest Income	\$	38.85
TR-20240906-01-C	\$	200,000.00
Operating	\$	200,000.00
Prosperity 4152		
Credit		
1004 - Administration - General		
0160 - Refunds	\$	200,000.00
TR-20240906-01-D	\$	(200,000.00)
Reserve	\$	(200,000.00)
Prosperity 3520		
Debit		
1004 - Administration - General		
0160 - Refunds	\$	(200,000.00)
TR-20240912-01-C	\$	80.07
Operating	\$	80.07
Prosperity 4152		
Credit		
1001 - Administration - Revenue		
0120 - Tax Collections	\$	80.07
TR-20240912-02-C	\$	95.72
Operating	\$	95.72
Prosperity 4152		
Credit		
1001 - Administration - Revenue		
0120 - Tax Collections	\$	95.72
TR-20240930-01-C	\$	4,161.94
Reserve	\$	4,161.94
Prosperity 3520		
Credit		
1001 - Administration - Revenue		
0130 - Interest Income	\$	4,161.94
TR-20240930-02-C	\$	61.49
Operating	\$	61.49
Prosperity 4152		
Credit		
1001 - Administration - Revenue		
0130 - Interest Income	\$	61.49
TR-20240930-03-C	\$	2,195.09
Reserve	\$	2,195.09
CD# 0514		
Credit		
1001 - Administration - Revenue		
0130 - Interest Income	\$	2,195.09

Note: cash-basis accounting method used to develop reports.
 Tab: Transaction Summary - List

TR-20240930-04-C	\$	2,132.79
Reserve	\$	2,132.79
CD# 0516		
Credit		
1001 - Administration - Revenue		
0130 - Interest Income	\$	2,132.79
TR-20240930-05-C	\$	80.54
Operating	\$	80.54
Prosperity 4152		
Credit		
1001 - Administration - Revenue		
0120 - Tax Collections	\$	80.54
TR-20240930-06-C	\$	123.29
Operating	\$	123.29
Prosperity 4152		
Credit		
1001 - Administration - Revenue		
0120 - Tax Collections	\$	123.29
TR-20240930-07-C	\$	20.00
Operating	\$	20.00
Prosperity 4152		
Credit		
1001 - Administration - Revenue		
0145 - District Fees - Enforcement	\$	20.00
TR-2040116-04-D	\$	(8,240.00)
Operating	\$	(8,240.00)
Prosperity 4152		
Debit		
4000 - Groundwater Monitoring		
415 - Equipment - Field	\$	(8,240.00)
(blank)		
(blank)		
(blank)		
(blank)		
(blank)		
Grand Total	\$	168,917.80

CCGCD - Adm - FM - Internal Control Review Reports - ICRR-20241031-01 - October 2024

Calhoun County Groundwater Conservation District Internal Control Review Report

Reporting Period Start: 10/1/24

Reporting Period Stop: 10/31/24

Related Documentation

[CCGCD - Adm - FM - Financial Registry - FY2025- Check Out 20241217.1429 CPD - Check In 20241230.1321 CPD](#)

Bank Statement Links:

1. [CCGCD - Adm - FM - Bank Statements - BS-20240930-03 - CD# 0514 - RECONCILED](#)
2. [CCGCD - Adm - FM - Bank Statements - BS-20240930-04 - CD# 0516 - RECONCILED](#)
3. [CCGCD - Adm - FM - Bank Statements - BS-20241031-01 - Prosperity 3520 - RECONCILED](#)
4. [CCGCD - Adm - FM - Bank Statements - BS-20241031-02 - Prosperity 4152 - RECONCILED](#)

List of UNPAID Accounts Payable (ACCTPs) Note Links:

List of UNPAID Accounts Receivable (ACCTRs) Note Links:

List of VOIDED Check Note Links:

List of CANCELLED Transaction Note Links:

List of COLLATERAL RECORD Note Links:

1. [CCGCD - Adm - FM - Collateral Records - CR-20241031-01 - October 2024](#)

List of DISPUTED and UNPAID Accounts Payable (ACCTPs) Notes:

List of DISPUTED and UNPAID Accounts Receivable (ACCTRs) Notes:

Internal Control Review

Question #1: Are bank statements and reconciliation forms consistent and balanced?

Yes

Comments:

Question#2: Are dual signatures present on all checks? Yes

Comments:

Question#3: Are all expenditures associated with employees, including credit card expenditures, or contractors appropriate and properly authorized? Yes

Comments:

Question#4: Are all electronic transactions (drafts and transfers) appropriate and properly documented? Yes

Comments:

Question#5: Are all voided checks properly marked and recorded? Yes

Comments: No voided checks

Question#6: Does the market value of the pledged collateral and FDIC insurance exceed the total of investments per banking institution? Yes

Comments:

Question#7: Do the external financial records comport with internal financial records of the District? Yes

Comments:

PDF of Executed Report:

Caitlynn Davenport

Note Template Link: [CCGCD - Adm - FM - Internal Control Review Reports - ICRR-YYYYMMDD-SQ](#)

Institution	Type	CUSIP	Description	Safekeeping Location	Safekeeping Receipt	Credit Rating	Market Value
Prosperity Bank	FDIC Insurance - Demand Deposits	N/A	N/A	N/A		N/A	\$ 250,000.00
Prosperity Bank	FDIC Insurance - Time Deposits	N/A	N/A	N/A		N/A	\$ 250,000.00
Prosperity Bank	Pledged Collateral	3138WB6T7	FNMA #AS2681	FHLB		AA+	\$ 248,337.84
Prosperity Bank	Pledged Collateral	3138WBBZ7	FNMA #AS1855	FHLB		AA+	\$ 74,998.83
Prosperity Bank	Pledged Collateral	3138WDYL9	FNMA #AS4314	FHLB		AA+	\$ 209,587.44
Prosperity Bank	Pledged Collateral	3138WDYL9	FNMA #AS4314	FHLB		AA+	\$ 10.16
Prosperity Bank	Pledged Collateral	3138WJAC2	FNMA #AS8102	FHLB		AA+	\$ 201,719.82
Prosperity Bank	Pledged Collateral	3133KYUN7	FR #RB5089	FHLB		AA+	\$ 282,926.83
Prosperity Bank	Pledged Collateral	31418DV25	FNMA #MA4232	FHLB		AA+	\$ 910,060.03
Prosperity Bank	Pledged Collateral	31418DY71	FNMA #MA4333	FHLB		AA+	\$ 377,145.18
Total							\$ 2,804,786.13

The funds of the District are adequately protected by FDIC Insurance and pledged collateral.

Bank Account	Account Statement	Reconciled Bank Statement	Fund	Reported Balance as of the Start of the Fiscal Year	Total of Recorded Credit Transactions for Fiscal Year	Total of Recorded Debit Transactions for Fiscal Year	Calculated Balance	Current Reported Balance	Unreconciled Amount
Prosperity 3520	Prosperity 3520 : BS-20241031-01: DATE: 10/31/2024	BS-20241031-01	Reserve	\$ 1,582,752.61	\$ 4,222.84	\$ -	\$ 1,586,975.45	\$ 1,586,975.45	\$ -
Prosperity 4152	Prosperity 4152 : BS-20241031-02: DATE: 10/31/2024	BS-20241031-02	Operating	\$ 196,726.90	\$ 41.51	\$ (858.93)	\$ 195,909.48	\$ 195,909.48	\$ -
CD# 0514	CD# 0514 : BS-20240930-03: DATE: 09/30/2024	BS-20240930-03	Reserve	\$ 262,870.51	\$ -	\$ -	\$ 262,870.51	\$ 262,870.51	\$ -
CD# 0516	CD# 0516 : BS-20240930-04: DATE: 09/30/2024	BS-20240930-04	Reserve	\$ 262,490.14	\$ -	\$ -	\$ 262,490.14	\$ 262,490.14	\$ -
Total				\$ 2,304,840.16	\$ 4,264.35	\$ (858.93)	\$ 2,308,245.58	\$ 2,308,245.58	\$ -

Budget Program	Budget Amount	Budget Amendment Recommendation -	Budget Amendment Recommendation -	Budget Amount (Amended)	Transaction Total	Budget Balance
1001 - Administration - Revenue	\$ 454,300.00	\$ -	\$ -	\$ 454,300.00	\$ 4,264.35	\$ (450,100.00)
1003 - Administration - Technology	\$ (4,600.00)	\$ -	\$ -	\$ (4,600.00)	\$ (858.93)	\$ 3,800.00
1004 - Administration - General	\$ (207,800.00)	\$ -	\$ -	\$ (207,800.00)	\$ -	\$ 207,800.00
2000 - Groundwater Conservation	\$ (5,000.00)	\$ -	\$ -	\$ (5,000.00)	\$ -	\$ 5,000.00
3000 - Groundwater Management	\$ (10,000.00)	\$ -	\$ -	\$ (10,000.00)	\$ -	\$ 10,000.00
4000 - Groundwater Monitoring	\$ (97,100.00)	\$ -	\$ -	\$ (97,100.00)	\$ -	\$ 97,100.00
5000 - Groundwater Policy	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6000 - Groundwater Protection	\$ (12,500.00)	\$ -	\$ -	\$ (12,500.00)	\$ -	\$ 12,500.00
8000 - Groundwater Resource Planning	\$ (7,500.00)	\$ -	\$ -	\$ (7,500.00)	\$ -	\$ 7,500.00
Total	\$ 109,800.00			\$ 109,800.00	\$ 3,405.42	\$ (106,400.00)

Budget Category	Budget Amendment		Budget Amendment		Budget Amount (Amended)	Transaction Total	Budget Balance
	Budget Amount	Recommendation -	Recommendation -				
0120 - Tax Collections	\$ 453,700.00	\$ -	\$ -	\$ -	\$ 453,700.00	\$ -	\$ (453,700.00)
0130 - Interest Income	\$ 600.00	\$ -	\$ -	\$ -	\$ 600.00	\$ 4,264.35	\$ 3,700.00
0143 - District Fees - Permitting	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
0145 - District Fees - Enforcement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
0150 - Grants	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
0160 - Refunds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
210 - Legal Services	\$ (25,000.00)	\$ -	\$ -	\$ -	\$ (25,000.00)	\$ -	\$ 25,000.00
215 - Legislative and Administrative Action Representation Services	\$ (5,000.00)	\$ -	\$ -	\$ -	\$ (5,000.00)	\$ -	\$ 5,000.00
220 - Professional and Technical Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
221 - Professional and Technical Services - Auditor	\$ (20,000.00)	\$ -	\$ -	\$ -	\$ (20,000.00)	\$ -	\$ 20,000.00
222 - Professional and Technical Services - Tax Assessor	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
223 - Professional and Technical Services - Appraisal District	\$ (10,000.00)	\$ -	\$ -	\$ -	\$ (10,000.00)	\$ -	\$ 10,000.00
225 - Professional and Technical Services - Hydrogeologist	\$ (62,500.00)	\$ -	\$ -	\$ -	\$ (62,500.00)	\$ -	\$ 62,500.00
226 - Professional and Technical Services - Laboratory	\$ (10,000.00)	\$ -	\$ -	\$ -	\$ (10,000.00)	\$ -	\$ 10,000.00
227 - Professional and Technical Services - VCGCD	\$ (120,000.00)	\$ -	\$ -	\$ -	\$ (120,000.00)	\$ -	\$ 120,000.00
230 - Insurance and Bonds	\$ (4,300.00)	\$ -	\$ -	\$ -	\$ (4,300.00)	\$ -	\$ 4,300.00
310 - Supplies - Office	\$ (1,500.00)	\$ -	\$ -	\$ -	\$ (1,500.00)	\$ -	\$ 1,500.00
315 - Certified Mail and Stamps	\$ (2,500.00)	\$ -	\$ -	\$ -	\$ (2,500.00)	\$ -	\$ 2,500.00
330 - Training and Travel Expenses	\$ (2,500.00)	\$ -	\$ -	\$ -	\$ (2,500.00)	\$ -	\$ 2,500.00
350 - Lease	\$ (9,000.00)	\$ -	\$ -	\$ -	\$ (9,000.00)	\$ -	\$ 9,000.00
360 - Sponsorships and Cost-Sharing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
361 - Sponsorships and Cost-Sharing - Well Plugging	\$ (2,500.00)	\$ -	\$ -	\$ -	\$ (2,500.00)	\$ -	\$ 2,500.00
362 - Sponsorships and Cost-Sharing - Borehole Logging	\$ (5,000.00)	\$ -	\$ -	\$ -	\$ (5,000.00)	\$ -	\$ 5,000.00
363 - Sponsorships and Cost-Sharing - Conservation Promotion	\$ (5,000.00)	\$ -	\$ -	\$ -	\$ (5,000.00)	\$ -	\$ 5,000.00
380 - Aquifer Monitoring Network Development	\$ (47,000.00)	\$ -	\$ -	\$ -	\$ (47,000.00)	\$ -	\$ 47,000.00
410 - Equipment - Office	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
415 - Equipment - Field	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
420 - Technology Services - Office Productivity	\$ (1,000.00)	\$ -	\$ -	\$ -	\$ (1,000.00)	\$ -	\$ 1,000.00
430 - Technology Services - Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
432 - Technology Services - Digital Record and Workflow System	\$ (1,200.00)	\$ -	\$ -	\$ -	\$ (1,200.00)	\$ (283.80)	\$ 1,000.00
433 - Technology Services - Record Archival System	\$ (800.00)	\$ -	\$ -	\$ -	\$ (800.00)	\$ (117.12)	\$ 700.00
434 - Technology Services - Website and Email System	\$ (1,600.00)	\$ -	\$ -	\$ -	\$ (1,600.00)	\$ -	\$ 1,600.00
435 - Technology Services - Phone System	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
436 - Technology Services - Internet	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (458.01)	\$ (500.00)
450 - Equipment Maintenance and Repair	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
500 - Public Notices and Publications	\$ (7,900.00)	\$ -	\$ -	\$ -	\$ (7,900.00)	\$ -	\$ 7,900.00
900 - Miscellaneous	\$ (200.00)	\$ -	\$ -	\$ -	\$ (200.00)	\$ -	\$ 200.00
Total	\$ 109,800.00	\$ -	\$ -	\$ -	\$ 109,800.00	\$ 3,405.42	\$ (106,300.00)

Note: cash-basis accounting method used to develop reports.
 Tab: Budget Performance by Category

CCGCD - Adm - FM - Internal Control Review Reports - ICRR-20241130-01 - November 2024

Calhoun County Groundwater Conservation District Internal Control Review Report

Reporting Period Start: 11/1/24

Reporting Period Stop: 11/30/24

Related Documentation

[CCGCD - Adm - FM - Financial Registry - FY2025- Check Out 20241230.1322 CPD - Check In 20250123.1233 CPD](#)

Bank Statement Links:

1. [CCGCD - Adm - FM - Bank Statements - BS-20241130-01 - Prosperity 3520 - RECONCILED](#)
2. [CCGCD - Adm - FM - Bank Statements - BS-20241130-02 - Prosperity 4152 - RECONCILED](#)
3. [CCGCD - Adm - FM - Bank Statements - BS-20240930-04 - CD# 0516 - RECONCILED](#)
4. [CCGCD - Adm - FM - Bank Statements - BS-20240930-03 - CD# 0514 - RECONCILED](#)

List of UNPAID Accounts Payable (ACCTPs) Note Links:

List of UNPAID Accounts Receivable (ACCTRs) Note Links:

List of VOIDED Check Note Links:

List of CANCELLED Transaction Note Links:

List of COLLATERAL RECORD Note Links:

1. [CCGCD - Adm - FM - Collateral Records - CR-20241130-01 - November 2024](#)

List of DISPUTED and UNPAID Accounts Payable (ACCTPs) Notes:

List of DISPUTED and UNPAID Accounts Receivable (ACCTRs) Notes:

Internal Control Review

Question #1: Are bank statements and reconciliation forms consistent and balanced?

Yes

Comments:

Question#2: Are dual signatures present on all checks? Yes

Comments:

Question#3: Are all expenditures associated with employees, including credit card expenditures, or contractors appropriate and properly authorized? Yes

Comments:

Question#4: Are all electronic transactions (drafts and transfers) appropriate and properly documented? Yes

Comments:

Question#5: Are all voided checks properly marked and recorded? Yes

Comments: No voided checks

Question#6: Does the market value of the pledged collateral and FDIC insurance exceed the total of investments per banking institution? Yes

Comments:

Question#7: Do the external financial records comport with internal financial records of the District? Yes

Comments:

PDF of Executed Report:

Caitlynn Davenport

Note Template Link: [CCGCD - Adm - FM - Internal Control Review Reports - ICRR-YYYYMMDD-SQ](#)

Institution	Type	CUSIP	Description	Safekeeping Location	Safekeeping Receipt	Credit Rating	Market Value
Prosperity Bank	FDIC Insurance - Demand Deposits	N/A	N/A	N/A		N/A	\$ 250,000.00
Prosperity Bank	FDIC Insurance - Time Deposits	N/A	N/A	N/A		N/A	\$ 250,000.00
Prosperity Bank	Pledged Collateral	3138WB6T7	FNMA #AS2681	FHLB		AA+	\$ 241,296.50
Prosperity Bank	Pledged Collateral	3138WBBZ7	FNMA #AS1855	FHLB		AA+	\$ 72,497.05
Prosperity Bank	Pledged Collateral	3138WDYL9	FNMA #AS4314	FHLB		AA+	\$ 204,173.73
Prosperity Bank	Pledged Collateral	3138WDYL9	FNMA #AS4314	FHLB		AA+	\$ 9.90
Prosperity Bank	Pledged Collateral	3138WJAC2	FNMA #AS8102	FHLB		AA+	\$ 195,230.19
Prosperity Bank	Pledged Collateral	3133KYUN7	FR #RB5089	FHLB		AA+	\$ 276,263.72
Prosperity Bank	Pledged Collateral	31418DV25	FNMA #MA4232	FHLB		AA+	\$ 891,986.51
Prosperity Bank	Pledged Collateral	31418DY71	FNMA #MA4333	FHLB		AA+	\$ 368,882.48
Total							\$ 2,750,340.08

The funds of the District are adequately protected by FDIC Insurance and pledged collateral.

Bank Account	Account Statement	Reconciled Bank Statement	Fund	Reported Balance as of the Start of the Fiscal Year	Total of Recorded Credit Transactions for Fiscal Year	Total of Recorded Debit Transactions for Fiscal Year	Calculated Balance	Current Reported Balance	Unreconciled Amount
Prosperity 3520	Prosperity 3520 : BS-20241130-01: DATE: 11/30/2024	BS-20241130-01	Reserve	\$ 1,582,752.61	\$ 8,320.36	\$ -	\$ 1,591,072.97	\$ 1,591,072.97	\$ -
Prosperity 4152	Prosperity 4152 : BS-20241130-02: DATE: 11/30/2024	BS-20241130-02	Operating	\$ 196,726.90	\$ 8,679.91	\$ (14,993.02)	\$ 190,413.79	\$ 190,413.79	\$ -
CD# 0514	CD# 0514 : BS-20240930-03: DATE: 09/30/2024	BS-20240930-03	Reserve	\$ 262,870.51	\$ -	\$ -	\$ 262,870.51	\$ 262,870.51	\$ -
CD# 0516	CD# 0516 : BS-20240930-04: DATE: 09/30/2024	BS-20240930-04	Reserve	\$ 262,490.14	\$ -	\$ -	\$ 262,490.14	\$ 262,490.14	\$ -
Total				\$ 2,304,840.16	\$ 17,000.27	\$ (14,993.02)	\$ 2,306,847.41	\$ 2,306,847.41	\$ -

Budget Program	Budget Amount	Budget Amendment Recommendation -	Budget Amendment Recommendation -	Budget Amount (Amended)	Transaction Total	Budget Balance
1001 - Administration - Revenue	\$ 454,300.00	\$ -	\$ -	\$ 454,300.00	\$ 17,000.27	\$ (437,300.00)
1003 - Administration - Technology	\$ (4,600.00)	\$ -	\$ -	\$ (4,600.00)	\$ (4,135.21)	\$ 500.00
1004 - Administration - General	\$ (207,800.00)	\$ -	\$ -	\$ (207,800.00)	\$ (10,857.81)	\$ 197,000.00
2000 - Groundwater Conservation	\$ (5,000.00)	\$ -	\$ -	\$ (5,000.00)	\$ -	\$ 5,000.00
3000 - Groundwater Management	\$ (10,000.00)	\$ -	\$ -	\$ (10,000.00)	\$ -	\$ 10,000.00
4000 - Groundwater Monitoring	\$ (97,100.00)	\$ -	\$ -	\$ (97,100.00)	\$ -	\$ 97,100.00
5000 - Groundwater Policy	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6000 - Groundwater Protection	\$ (12,500.00)	\$ -	\$ -	\$ (12,500.00)	\$ -	\$ 12,500.00
8000 - Groundwater Resource Planning	\$ (7,500.00)	\$ -	\$ -	\$ (7,500.00)	\$ -	\$ 7,500.00
Total	\$ 109,800.00			\$ 109,800.00	\$ 2,007.25	\$ (107,700.00)

Budget Category	Budget Amendment		Budget Amendment		Budget Amount (Amended)	Transaction Total	Budget Balance
	Budget Amount	Recommendation -	Recommendation -				
0120 - Tax Collections	\$ 453,700.00	\$ -	\$ -	\$ -	\$ 453,700.00	\$ 8,597.93	\$ (445,200.00)
0130 - Interest Income	\$ 600.00	\$ -	\$ -	\$ -	\$ 600.00	\$ 8,402.34	\$ 7,900.00
0143 - District Fees - Permitting	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
0145 - District Fees - Enforcement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
0150 - Grants	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
0160 - Refunds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
210 - Legal Services	\$ (25,000.00)	\$ -	\$ -	\$ -	\$ (25,000.00)	\$ (134.99)	\$ 24,900.00
215 - Legislative and Administrative Action Representation Services	\$ (5,000.00)	\$ -	\$ -	\$ -	\$ (5,000.00)	\$ -	\$ 5,000.00
220 - Professional and Technical Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
221 - Professional and Technical Services - Auditor	\$ (20,000.00)	\$ -	\$ -	\$ -	\$ (20,000.00)	\$ -	\$ 20,000.00
222 - Professional and Technical Services - Tax Assessor	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
223 - Professional and Technical Services - Appraisal District	\$ (10,000.00)	\$ -	\$ -	\$ -	\$ (10,000.00)	\$ (9,163.82)	\$ 900.00
225 - Professional and Technical Services - Hydrogeologist	\$ (62,500.00)	\$ -	\$ -	\$ -	\$ (62,500.00)	\$ -	\$ 62,500.00
226 - Professional and Technical Services - Laboratory	\$ (10,000.00)	\$ -	\$ -	\$ -	\$ (10,000.00)	\$ -	\$ 10,000.00
227 - Professional and Technical Services - VCGCD	\$ (120,000.00)	\$ -	\$ -	\$ -	\$ (120,000.00)	\$ -	\$ 120,000.00
230 - Insurance and Bonds	\$ (4,300.00)	\$ -	\$ -	\$ -	\$ (4,300.00)	\$ (1,400.00)	\$ 2,900.00
310 - Supplies - Office	\$ (1,500.00)	\$ -	\$ -	\$ -	\$ (1,500.00)	\$ -	\$ 1,500.00
315 - Certified Mail and Stamps	\$ (2,500.00)	\$ -	\$ -	\$ -	\$ (2,500.00)	\$ -	\$ 2,500.00
330 - Training and Travel Expenses	\$ (2,500.00)	\$ -	\$ -	\$ -	\$ (2,500.00)	\$ -	\$ 2,500.00
350 - Lease	\$ (9,000.00)	\$ -	\$ -	\$ -	\$ (9,000.00)	\$ -	\$ 9,000.00
360 - Sponsorships and Cost-Sharing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
361 - Sponsorships and Cost-Sharing - Well Plugging	\$ (2,500.00)	\$ -	\$ -	\$ -	\$ (2,500.00)	\$ -	\$ 2,500.00
362 - Sponsorships and Cost-Sharing - Borehole Logging	\$ (5,000.00)	\$ -	\$ -	\$ -	\$ (5,000.00)	\$ -	\$ 5,000.00
363 - Sponsorships and Cost-Sharing - Conservation Promotion	\$ (5,000.00)	\$ -	\$ -	\$ -	\$ (5,000.00)	\$ -	\$ 5,000.00
380 - Aquifer Monitoring Network Development	\$ (47,000.00)	\$ -	\$ -	\$ -	\$ (47,000.00)	\$ -	\$ 47,000.00
410 - Equipment - Office	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
415 - Equipment - Field	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
420 - Technology Services - Office Productivity	\$ (1,000.00)	\$ -	\$ -	\$ -	\$ (1,000.00)	\$ (2,389.21)	\$ (1,400.00)
430 - Technology Services - Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
432 - Technology Services - Digital Record and Workflow System	\$ (1,200.00)	\$ -	\$ -	\$ -	\$ (1,200.00)	\$ (567.60)	\$ 700.00
433 - Technology Services - Record Archival System	\$ (800.00)	\$ -	\$ -	\$ -	\$ (800.00)	\$ (234.24)	\$ 600.00
434 - Technology Services - Website and Email System	\$ (1,600.00)	\$ -	\$ -	\$ -	\$ (1,600.00)	\$ -	\$ 1,600.00
435 - Technology Services - Phone System	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
436 - Technology Services - Internet	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (916.02)	\$ (1,000.00)
450 - Equipment Maintenance and Repair	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
500 - Public Notices and Publications	\$ (7,900.00)	\$ -	\$ -	\$ -	\$ (7,900.00)	\$ (159.00)	\$ 7,800.00
900 - Miscellaneous	\$ (200.00)	\$ -	\$ -	\$ -	\$ (200.00)	\$ (28.14)	\$ 200.00
Total	\$ 109,800.00	\$ -	\$ -	\$ -	\$ 109,800.00	\$ 2,007.25	\$ (107,600.00)

Note: cash-basis accounting method used to develop reports.
 Tab: Budget Performance by Category

Budget Program	Budget Amount	Budget Amendment Recommendation -	Budget Amendment Recommendation -	Budget Amount (Amended)	Transaction Total	Budget Balance
1001 - Administration - Revenue	\$ 452,200.00	\$ 11,100.00	\$ 157,000.00	\$ 620,300.00	\$ 492,598.11	\$ (127,800.00)
1003 - Administration - Technology	\$ (17,300.00)	\$ -	\$ -	\$ (17,300.00)	\$ (6,943.26)	\$ 10,400.00
1004 - Administration - General	\$ (187,200.00)	\$ 15,000.00	\$ (175,000.00)	\$ (347,200.00)	\$ (289,202.05)	\$ 58,000.00
2000 - Groundwater Conservation	\$ (14,500.00)	\$ 11,500.00	\$ -	\$ (3,000.00)	\$ -	\$ 3,000.00
3000 - Groundwater Management	\$ (5,000.00)	\$ -	\$ -	\$ (5,000.00)	\$ -	\$ 5,000.00
4000 - Groundwater Monitoring	\$ (115,100.00)	\$ 64,000.00	\$ -	\$ (51,100.00)	\$ (18,035.00)	\$ 33,100.00
5000 - Groundwater Policy	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6000 - Groundwater Protection	\$ (12,500.00)	\$ -	\$ -	\$ (12,500.00)	\$ -	\$ 12,500.00
8000 - Groundwater Resource Planning	\$ (7,500.00)	\$ (2,000.00)	\$ -	\$ (9,500.00)	\$ (9,500.00)	\$ -
Total	\$ 93,100.00			\$ 174,700.00	\$ 168,917.80	\$ (5,800.00)

Budget Category	Budget		Budget		Transaction Total	Budget Balance
	Budget Amount	Amendment Recommendation -	Amendment Recommendation -	Budget Amount (Amended)		
0120 - Tax Collections	\$ 428,300.00	\$ -	\$ -	\$ 428,300.00	\$ 434,178.85	\$ 5,900.00
0130 - Interest Income	\$ 23,900.00	\$ 11,100.00	\$ -	\$ 35,000.00	\$ 58,229.26	\$ 23,300.00
0143 - District Fees - Permitting	\$ -	\$ -	\$ -	\$ -	\$ 150.00	\$ 200.00
0145 - District Fees - Enforcement	\$ -	\$ -	\$ -	\$ -	\$ 40.00	\$ 100.00
0150 - Grants	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
0160 - Refunds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
210 - Legal Services	\$ (25,000.00)	\$ 10,000.00	\$ -	\$ (15,000.00)	\$ (10,684.36)	\$ 4,400.00
215 - Legislative and Administrative Action Representation Services	\$ (5,000.00)	\$ 5,000.00	\$ -	\$ -	\$ -	\$ -
220 - Professional and Technical Services	\$ (10,000.00)	\$ -	\$ -	\$ (10,000.00)	\$ -	\$ 10,000.00
221 - Professional and Technical Services - Auditor	\$ (10,000.00)	\$ -	\$ -	\$ (10,000.00)	\$ -	\$ 10,000.00
222 - Professional and Technical Services - Tax Assessor	\$ (7,500.00)	\$ -	\$ -	\$ (7,500.00)	\$ -	\$ 7,500.00
223 - Professional and Technical Services - Appraisal District	\$ (7,500.00)	\$ -	\$ (1,000.00)	\$ (8,500.00)	\$ (8,313.99)	\$ 200.00
225 - Professional and Technical Services - Hydrogeologist	\$ (37,500.00)	\$ 7,000.00	\$ -	\$ (30,500.00)	\$ (13,250.00)	\$ 17,300.00
226 - Professional and Technical Services - Laboratory	\$ (10,000.00)	\$ 5,000.00	\$ -	\$ (5,000.00)	\$ -	\$ 5,000.00
227 - Professional and Technical Services - VCGCD	\$ (92,800.00)	\$ -	\$ (174,000.00)	\$ (266,800.00)	\$ (266,054.32)	\$ 800.00
230 - Insurance and Bonds	\$ (2,300.00)	\$ -	\$ -	\$ (2,300.00)	\$ (2,215.78)	\$ 100.00
310 - Supplies - Office	\$ (4,000.00)	\$ -	\$ -	\$ (4,000.00)	\$ -	\$ 4,000.00
315 - Certified Mail and Stamps	\$ (2,500.00)	\$ -	\$ -	\$ (2,500.00)	\$ -	\$ 2,500.00
330 - Training and Travel Expenses	\$ (1,500.00)	\$ -	\$ -	\$ (1,500.00)	\$ -	\$ 1,500.00
350 - Lease	\$ (10,000.00)	\$ -	\$ -	\$ (10,000.00)	\$ -	\$ 10,000.00
360 - Sponsorships and Cost-Sharing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
361 - Sponsorships and Cost-Sharing - Well Plugging	\$ (2,500.00)	\$ -	\$ -	\$ (2,500.00)	\$ -	\$ 2,500.00
362 - Sponsorships and Cost-Sharing - Borehole Logging	\$ (5,000.00)	\$ -	\$ -	\$ (5,000.00)	\$ -	\$ 5,000.00
363 - Sponsorships and Cost-Sharing - Conservation Promotion	\$ (14,500.00)	\$ 11,500.00	\$ -	\$ (3,000.00)	\$ -	\$ 3,000.00
380 - Aquifer Monitoring Network Development	\$ (50,000.00)	\$ 50,000.00	\$ -	\$ -	\$ -	\$ -
410 - Equipment - Office	\$ (2,500.00)	\$ -	\$ -	\$ (2,500.00)	\$ (327.50)	\$ 2,200.00
415 - Equipment - Field	\$ (30,000.00)	\$ -	\$ -	\$ (30,000.00)	\$ (14,285.00)	\$ 15,800.00
420 - Technology Services - Office Productivity	\$ (3,300.00)	\$ -	\$ -	\$ (3,300.00)	\$ (506.70)	\$ 2,800.00
430 - Technology Services - Miscellaneous	\$ (500.00)	\$ -	\$ -	\$ (500.00)	\$ (470.23)	\$ 100.00
432 - Technology Services - Digital Record and Workflow System	\$ (7,300.00)	\$ -	\$ -	\$ (7,300.00)	\$ (1,586.88)	\$ 5,800.00
433 - Technology Services - Record Archival System	\$ (800.00)	\$ -	\$ -	\$ (800.00)	\$ (455.08)	\$ 400.00
434 - Technology Services - Website and Email System	\$ (3,000.00)	\$ -	\$ -	\$ (3,000.00)	\$ (2,622.03)	\$ 400.00
435 - Technology Services - Phone System	\$ (1,200.00)	\$ -	\$ -	\$ (1,200.00)	\$ (100.56)	\$ 1,100.00
436 - Technology Services - Internet	\$ (1,200.00)	\$ -	\$ -	\$ (1,200.00)	\$ (1,201.78)	\$ (100.00)
450 - Equipment Maintenance and Repair	\$ (5,500.00)	\$ -	\$ -	\$ (5,500.00)	\$ -	\$ 5,500.00
500 - Public Notices and Publications	\$ (6,000.00)	\$ -	\$ -	\$ (6,000.00)	\$ (1,544.10)	\$ 4,500.00
900 - Miscellaneous	\$ (200.00)	\$ -	\$ -	\$ (200.00)	\$ (62.00)	\$ 200.00
Total	\$ 93,100.00	\$ 99,600.00	\$ (175,000.00)	\$ 17,700.00	\$ 168,917.80	\$ 152,000.00

Note: cash-basis accounting method used to develop reports.
 Tab: Budget Performance by Category

FY2023 - 2024: Budget: Management Recommendation by Item

Budget Item Description	Specific Budget Recommendation	Budget Recommendation	Budget Amendment Recommendation	Budget Amendment Recommendation	Budget Recommendation (Amended)	Budget Item Type	Program	Budget Category
Tax Collections	\$428,209.84	\$428,300.00			\$428,300.00	Revenue	1001 - Administration - Revenue	0120 - Tax Collections
Interest Income	\$23,870.64	\$23,900.00	\$11,100.00		\$35,000.00	Revenue	1001 - Administration - Revenue	0130 - Interest Income
Permitting Fees	\$0.00	\$0.00			\$0.00	Revenue	1001 - Administration - Revenue	0143 - District Fees - Permitting
Enforcement Fees	\$0.00	\$0.00			\$0.00	Revenue	1001 - Administration - Revenue	0145 - District Fees - Enforcement
Grants	\$0.00	\$0.00			\$0.00	Revenue	1001 - Administration - Revenue	0150 - Grants
Refunds	\$0.00	\$0.00			\$0.00	Revenue	1001 - Administration - Revenue	0160 - Refunds
Reserve Funds	\$0.00	\$0.00		\$157,000.00	\$157,000.00	Expense	1001 - Administration - Revenue	0300 - Reserve Funds
IT Service - Cyber Security - Kaspersky	-\$120.00	-\$200.00			-\$200.00	Expense	1003 - Administration - Technology	420 - Technology Services - Office Productivity
IT Service - Office Productivity Service - Microsoft 365	-\$1,800.00	-\$1,800.00			-\$1,800.00	Expense	1003 - Administration - Technology	420 - Technology Services - Office Productivity
IT Service - Printer Service	-\$1,250.00	-\$1,300.00			-\$1,300.00	Expense	1003 - Administration - Technology	420 - Technology Services - Office Productivity
IT Service - Technology Services - Misc	-\$500.00	-\$500.00			-\$500.00	Expense	1003 - Administration - Technology	430 - Technology Services - Miscellaneous
IT Service - Workflow System - Evernote	-\$1,500.00	-\$1,500.00			-\$1,500.00	Expense	1003 - Administration - Technology	432 - Technology Services - Digital Record and Workflow System
IT Service - Workflow System - Laserfiche	-\$5,760.00	-\$5,800.00			-\$5,800.00	Expense	1003 - Administration - Technology	432 - Technology Services - Digital Record and Workflow System
IT Service - Digital File Storage System - Dropbox	-\$750.00	-\$800.00			-\$800.00	Expense	1003 - Administration - Technology	433 - Technology Services - Record Archival System
IT Service - Domain and Legacy Email Hosting - iPower	-\$1,500.00	-\$1,500.00			-\$1,500.00	Expense	1003 - Administration - Technology	434 - Technology Services - Website and Email System
IT Service - Website Hosting - Streamline	-\$1,440.00	-\$1,500.00			-\$1,500.00	Expense	1003 - Administration - Technology	434 - Technology Services - Website and Email System
IT Service - Phone - Office - Sparklight	-\$1,200.00	-\$1,200.00			-\$1,200.00	Expense	1003 - Administration - Technology	435 - Technology Services - Phone System
IT Service - Internet - Sparklight	-\$1,200.00	-\$1,200.00			-\$1,200.00	Expense	1003 - Administration - Technology	436 - Technology Services - Internet
Equipment Maintenance - Repair - Office	-\$500.00	-\$500.00			-\$500.00	Expense	1004 - Administration - General	450 - Equipment Maintenance and Repair
Public Notices - Elections	-\$100.00	-\$100.00			-\$100.00	Expense	1004 - Administration - General	500 - Public Notices and Publications
Public Notices - Financial	-\$100.00	-\$100.00			-\$100.00	Expense	1004 - Administration - General	500 - Public Notices and Publications
Public Notices - Meetings	-\$200.00	-\$200.00			-\$200.00	Expense	1004 - Administration - General	500 - Public Notices and Publications
Public Notices - Permitting	-\$5,000.00	-\$5,000.00			-\$5,000.00	Expense	1004 - Administration - General	500 - Public Notices and Publications
Public Notices - Planning	-\$100.00	-\$100.00			-\$100.00	Expense	1004 - Administration - General	500 - Public Notices and Publications
Public Notices - Rulemaking	-\$500.00	-\$500.00			-\$500.00	Expense	1004 - Administration - General	500 - Public Notices and Publications
Misc Expense	-\$100.00	-\$100.00			-\$100.00	Expense	1004 - Administration - General	900 - Miscellaneous
Legal Services - General Consultation	-\$25,000.00	-\$25,000.00	\$10,000.00		-\$15,000.00	Expense	1004 - Administration - General	210 - Legal Services
Legal Services - Legislative Representation	-\$5,000.00	-\$5,000.00	\$5,000.00		\$0.00	Expense	1004 - Administration - General	215 - Legislative and Administrative Action Representation Services
Election Administration for 2024 Elections	-\$10,000.00	-\$10,000.00			-\$10,000.00	Expense	1004 - Administration - General	220 - Professional and Technical Services
Financial Audit Services	-\$10,000.00	-\$10,000.00			-\$10,000.00	Expense	1004 - Administration - General	221 - Professional and Technical Services - Auditor
Technical Services - Tax Collections	-\$7,500.00	-\$7,500.00			-\$7,500.00	Expense	1004 - Administration - General	222 - Professional and Technical Services - Tax Assessor
Technical Services - Appraisals	-\$7,500.00	-\$7,500.00		-\$1,000.00	-\$8,500.00	Expense	1004 - Administration - General	223 - Professional and Technical Services - Appraisal District
Technical Services - VCGCD	-\$90,300.00	-\$90,300.00			-\$264,300.00	Expense	1004 - Administration - General	227 - Professional and Technical Services - VCGCD
Technical Services - VCGCD - Mileage and Supplies Reimbursement	-\$2,500.00	-\$2,500.00			-\$2,500.00	Expense	1004 - Administration - General	227 - Professional and Technical Services - VCGCD
Insurance - Liability	-\$1,500.00	-\$1,500.00			-\$1,500.00	Expense	1004 - Administration - General	230 - Insurance and Bonds
Insurance - Surety Bonds	-\$750.00	-\$800.00			-\$800.00	Expense	1004 - Administration - General	230 - Insurance and Bonds
Supplies - Office General	-\$2,500.00	-\$2,500.00			-\$2,500.00	Expense	1004 - Administration - General	310 - Supplies - Office
Supplies - Paper for Records Archiving	-\$1,500.00	-\$1,500.00			-\$1,500.00	Expense	1004 - Administration - General	310 - Supplies - Office
Supplies - Stamps and Certified Mail Expenses	-\$2,500.00	-\$2,500.00			-\$2,500.00	Expense	1004 - Administration - General	315 - Certified Mail and Stamps
Travel Expenses - Mileage Reimbursement	-\$1,500.00	-\$1,500.00			-\$1,500.00	Expense	1004 - Administration - General	330 - Training and Travel Expenses
Lease - Office	-\$10,000.00	-\$10,000.00			-\$10,000.00	Expense	1004 - Administration - General	350 - Lease
Equipment - Office	-\$2,500.00	-\$2,500.00			-\$2,500.00	Expense	1004 - Administration - General	410 - Equipment - Office
Sponsorship - Classroom Conservation Curriculum	-\$5,000.00	-\$5,000.00	\$5,000.00		\$0.00	Expense	2000 - Groundwater Conservation	363 - Sponsorships and Cost-Sharing - Conservation Promotion
Sponsorship - Conservation and Teacher Professional Development	-\$4,500.00	-\$4,500.00	\$4,500.00		\$0.00	Expense	2000 - Groundwater Conservation	363 - Sponsorships and Cost-Sharing - Conservation Promotion
Sponsorship - Wetlands Field Trips	-\$5,000.00	-\$5,000.00	\$2,000.00		-\$3,000.00	Expense	2000 - Groundwater Conservation	363 - Sponsorships and Cost-Sharing - Conservation Promotion
Permitting Technical Assistance	-\$5,000.00	-\$5,000.00			-\$5,000.00	Expense	3000 - Groundwater Management	225 - Professional and Technical Services - Hydrogeologist
Aquifer Condition Assessment - Geostatistics re Water Levels	-\$5,000.00	-\$5,000.00			-\$5,000.00	Expense	4000 - Groundwater Monitoring	225 - Professional and Technical Services - Hydrogeologist
Aquifer Condition Assessment - Water Quality Characterizations	-\$5,000.00	-\$5,000.00	\$4,000.00		-\$1,000.00	Expense	4000 - Groundwater Monitoring	225 - Professional and Technical Services - Hydrogeologist
Aquifer Monitoring Well Network Development - WellIntell	-\$5,000.00	-\$5,000.00	\$5,000.00		\$0.00	Expense	4000 - Groundwater Monitoring	225 - Professional and Technical Services - Hydrogeologist
Evaluation of Data re Investigations	-\$5,000.00	-\$5,000.00			-\$5,000.00	Expense	4000 - Groundwater Monitoring	225 - Professional and Technical Services - Hydrogeologist
Lab Analysis of Groundwater Samples	-\$10,000.00	-\$10,000.00	\$5,000.00		-\$5,000.00	Expense	4000 - Groundwater Monitoring	226 - Professional and Technical Services - Laboratory
Aquifer Monitoring Well Network Development - Land Acquisition and Access	-\$20,000.00	-\$20,000.00	\$20,000.00		\$0.00	Expense	4000 - Groundwater Monitoring	380 - Aquifer Monitoring Network Development
Aquifer Monitoring Well Network Development - Monitor Well Construction	-\$30,000.00	-\$30,000.00	\$30,000.00		\$0.00	Expense	4000 - Groundwater Monitoring	380 - Aquifer Monitoring Network Development
Equipment - Aquifer Monitoring Well Network Development - WellIntell	-\$30,000.00	-\$30,000.00			-\$30,000.00	Expense	4000 - Groundwater Monitoring	415 - Equipment - Field
Equipment Maintenance and Repair - Groundwater Monitoring	-\$5,000.00	-\$5,000.00			-\$5,000.00	Expense	4000 - Groundwater Monitoring	450 - Equipment Maintenance and Repair
Misc Expense	-\$100.00	-\$100.00			-\$100.00	Expense	4000 - Groundwater Monitoring	900 - Miscellaneous
Evaluation of Data re Investigations	-\$5,000.00	-\$5,000.00			-\$5,000.00	Expense	6000 - Groundwater Protection	225 - Professional and Technical Services - Hydrogeologist
Sponsorship - Well Plugging	-\$2,500.00	-\$2,500.00			-\$2,500.00	Expense	6000 - Groundwater Protection	361 - Sponsorships and Cost-Sharing - Well Plugging
Sponsorship - Borehole Logging	-\$5,000.00	-\$5,000.00			-\$5,000.00	Expense	6000 - Groundwater Protection	362 - Sponsorships and Cost-Sharing - Borehole Logging
DFC Development Support	-\$7,500.00	-\$7,500.00	-\$2,000.00		-\$9,500.00	Expense	8000 - Groundwater Resource Planning	225 - Professional and Technical Services - Hydrogeologist
Total	\$93,310.48	\$93,100.00	\$99,600.00	-\$18,000.00	\$174,700.00			

Note: cash-basis accounting method used to develop reports.
Tab: Budget Detail - FY24



Resolution Authorizing Participation in the TexPool Investment Pools and Designating Authorized Representatives

WHEREAS, Colhoun County Groundwater Conservation District
 ("Participant") is a local government or state agency of the State of Texas and is empowered to delegate to the public funds investment pools the authority to invest funds and to act as custodian of investments purchased with local investment funds; and

WHEREAS, it is in the best interest of the Participant to invest local funds in investments that provide for the preservation and safety of principal, liquidity, and yield consistent with the Public Funds Investment Act; and

WHEREAS, the Texas Local Government Investment Pools ("TexPool/TexPool Prime"), public funds investment pools, were created on behalf of entities whose investment objectives in order of priority are preservation and safety of principal, liquidity, and yield consistent with the Public Funds Investment Act.

NOW THEREFORE, be it resolved as follows:

- A. That Participant shall enter into a Participation Agreement to establish an account in its name in TexPool/TexPool Prime, for the purpose of transmitting local funds for investment in TexPool/TexPool Prime.
- B. That the individuals, whose signatures appear in this Resolution, are authorized representatives of the Participant and are each hereby authorized to transmit funds for investment in TexPool/TexPool Prime and are each further authorized to withdraw funds from time to time, to issue letters of instruction, and to take all other actions deemed necessary or appropriate for the investment of local funds.

Authorized Representatives of the Participant

These individuals will be issued P.I.N. numbers to transact business via telephone with a Participant Service Representative.

1.		3615796863
	Signature	Telephone Number
	Timothy A. Andruss	3615790041
	Printed Name	Fax Number
	General Manager	tim.andruss@vcgcd.org
	Title	Email
2.		3616526056
	Signature	Telephone Number
	Harold D May	
	Printed Name	Fax Number
	President	amay@tisd.net
	Title	Email
3.		
	Signature	Telephone Number
	Printed Name	Fax Number
	Title	Email
4.		
	Signature	Telephone Number
	Printed Name	Fax Number
	Title	Email

Authorized Representatives of the Participant (continued)

5.	<input type="text"/>	<input type="text"/>
	Signature	Telephone Number
	<input type="text"/>	<input type="text"/>
	Printed Name	Fax Number
	<input type="text"/>	<input type="text"/>
	Title	Email
6.	<input type="text"/>	<input type="text"/>
	Signature	Telephone Number
	<input type="text"/>	<input type="text"/>
	Printed Name	Fax Number
	<input type="text"/>	<input type="text"/>
	Title	Email

List the name of the Authorized Representative provided above that will have primary responsibility for performing transactions and receiving confirmations and monthly statements under the Participation Agreement.

Timothy A. Andruss
 Printed Name

In addition and at the option of the Participant, additional authorized representative(s) can be designated to perform inquiry only of selected information. This limited representative cannot make deposits or withdrawals. If the Participant desires to designate a representative with inquiry rights only, complete the following information.

1.	<input type="text"/>	<input type="text"/>
	Printed Name	Title
	<input type="text"/>	<input type="text"/>
	Telephone Number	Fax Number
	<input type="text"/>	<input type="text"/>
		Email
2.	<input type="text"/>	<input type="text"/>
	Printed Name	Title
	<input type="text"/>	<input type="text"/>
	Telephone Number	Fax Number
	<input type="text"/>	<input type="text"/>
		Email
3.	<input type="text"/>	<input type="text"/>
	Printed Name	Title
	<input type="text"/>	<input type="text"/>
	Telephone Number	Fax Number
	<input type="text"/>	<input type="text"/>
		Email
4.	<input type="text"/>	<input type="text"/>
	Printed Name	Title
	<input type="text"/>	<input type="text"/>
	Telephone Number	Fax Number
	<input type="text"/>	<input type="text"/>
		Email
5.	<input type="text"/>	<input type="text"/>
	Printed Name	Title
	<input type="text"/>	<input type="text"/>
	Telephone Number	Fax Number
	<input type="text"/>	<input type="text"/>
		Email
6.	<input type="text"/>	<input type="text"/>
	Printed Name	Title
	<input type="text"/>	<input type="text"/>
	Telephone Number	Fax Number
	<input type="text"/>	<input type="text"/>
		Email

Authorized Representatives of the Participant (continued)

C. That this resolution and its authorization shall continue in full force and effect until amended or revoked by the Participant, and until TexPool/TexPool Prime receives a copy of any such amendment or revocation.

This resolution is hereby introduced and adopted by the Participant at its regular/special meeting held on the

23 day of October, 2023.

Document is to be signed by a Board Officer, Mayor or County Judge and attested by a Board Officer, City Secretary or County Clerk.

Calhoun Co. Groundwater Conservation District

Name of Participant

SIGNED:

Harold D. May
Signature

Harold D. May
Printed Name

President
Title

ATTEST:

Michael Hahn
Signature

Michael Hahn
Printed Name

Treasurer
Title

Delivery Instructions

Please return this document to **TexPool Participant Services:**

Email: texpool@dstersystems.com

Fax: 866-839-3291



Resolution Authorizing Participation in the TexPool Investment Pools and Designating Authorized Representatives

WHEREAS, _____
 (“Participant”) is a local government or state agency of the State of Texas and is empowered to delegate to the public funds investment pools the authority to invest funds and to act as custodian of investments purchased with local investment funds; and

WHEREAS, it is in the best interest of the Participant to invest local funds in investments that provide for the preservation and safety of principal, liquidity, and yield consistent with the Public Funds Investment Act; and

WHEREAS, the Texas Local Government Investment Pools (“TexPool/TexPool Prime”), public funds investment pools, were created on behalf of entities whose investment objectives in order of priority are preservation and safety of principal, liquidity, and yield consistent with the Public Funds Investment Act.

NOW THEREFORE, be it resolved as follows:

- A. That Participant shall enter into a Participation Agreement to establish an account in its name in TexPool/TexPool Prime, for the purpose of transmitting local funds for investment in TexPool/TexPool Prime.
- B. That the individuals, whose signatures appear in this Resolution, are authorized representatives of the Participant and are each hereby authorized to transmit funds for investment in TexPool/TexPool Prime and are each further authorized to withdraw funds from time to time, to issue letters of instruction, and to take all other actions deemed necessary or appropriate for the investment of local funds.

Authorized Representatives of the Participant

These individuals will be issued P.I.N. numbers to transact business via telephone with a Participant Service Representative.

1.			
	Signature		Telephone Number
	Printed Name		Fax Number
	Title		Email
2.			
	Signature		Telephone Number
	Printed Name		Fax Number
	Title		Email
3.			
	Signature		Telephone Number
	Printed Name		Fax Number
	Title		Email
4.			
	Signature		Telephone Number
	Printed Name		Fax Number
	Title		Email

Authorized Representatives of the Participant (continued)

5.	<input type="text"/>	<input type="text"/>
	Signature	Telephone Number
	<input type="text"/>	<input type="text"/>
	Printed Name	Fax Number
	<input type="text"/>	<input type="text"/>
	Title	Email
6.	<input type="text"/>	<input type="text"/>
	Signature	Telephone Number
	<input type="text"/>	<input type="text"/>
	Printed Name	Fax Number
	<input type="text"/>	<input type="text"/>
	Title	Email

List the name of the Authorized Representative provided above that will have primary responsibility for performing transactions and receiving confirmations and monthly statements under the Participation Agreement.

Printed Name

In addition and at the option of the Participant, additional authorized representative(s) can be designated to perform inquiry only of selected information. This limited representative cannot make deposits or withdrawals. If the Participant desires to designate a representative with inquiry rights only, complete the following information.

1.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
	Printed Name	Title		
	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
	Telephone Number	Fax Number		Email
2.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
	Printed Name	Title		
	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
	Telephone Number	Fax Number		Email
3.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
	Printed Name	Title		
	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
	Telephone Number	Fax Number		Email
4.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
	Printed Name	Title		
	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
	Telephone Number	Fax Number		Email
5.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
	Printed Name	Title		
	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
	Telephone Number	Fax Number		Email
6.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
	Printed Name	Title		
	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
	Telephone Number	Fax Number		Email

Authorized Representatives of the Participant (continued)

C. That this resolution and its authorization shall continue in full force and effect until amended or revoked by the Participant, and until TexPool/TexPool Prime receives a copy of any such amendment or revocation.

This resolution is hereby introduced and adopted by the Participant at its regular/special meeting held on the

____ day of _____, 20____.

Document is to be signed by a Board Officer, Mayor or County Judge and attested by a Board Officer, City Secretary or County Clerk.

Name of Participant

SIGNED:

Signature

Printed Name

Title

ATTEST:

Signature

Printed Name

Title

Delivery Instructions

Please return this document to **TexPool Participant Services:**

Email: texpool@dstsystems.com

Fax: 866-839-3291