From:	Mike Benavides
To:	seaportlakeswater@gmail.com
Subject:	Re: Enforcement Case Violation - ECV-20231103-02
Date:	Tuesday, March 5, 2024 7:44:51 AM
Attachments:	CCGCD - 1st NOV Letter - Failure to Obtain Production Permit - ECV-20231101-02 - 20231206.pdf CCGCD - ARW - Seaport Lakes Water Systems LLC..pdf CCGCD - ANHUPPW - Seaport Lakes Water Systems LLC..pdf CCGCD - Confirmation of the Contiguous Tracts of Land Control - Seaport Lakes Water Systems LLC..pdf CCGCD - Confirmation of the Contiguous Tracts of Groundwater Control - Seaport Lakes Water Systems LLC..pdf

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Mr. Doolin,

The Calhoun County Groundwater Conservation District has made several attempts to contact Seaport Lakes Water Systems LLC., regarding Enforcement Case Violation ECV-20231103-02. My apologies for the delay in responding to you as per our phone conversation last week.

Please see the attached pdfs

1. Enforcement Case Violation ECV-20231103-02
2. Application to register a well.
3. Application to request a non-historic use production permit for a well.
4. Confirmation of the contiguous tracts of land control
5. Confirmation of the contiguous tracts of groundwater control.

I have pre-drafted the applications and forms based on information obtained from the TCEQ website, for your review. please let me know if I can be of any assistance.

Respectfully,

Mike Benavides
Compliance Specialist
Victoria County Groundwater Conservation District
Refugio Groundwater Conservation District
Texana Groundwater Conservation District
Calhoun County Groundwater Conservation District
Phone: 361-579-6863
Email: mike.benavides@vcgcd.org

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

December 6, 2023

Via CMRRC: 7022 1670 0003 4383 0594

Seaport Lakes Water Systems LLC.
P.O. Box 815, Port O'Connor, Texas, 77982

Enforcement Case Violation ID: ECV-20231103-02

To: Seaport Lakes Water Systems LLC.

Rule 4.1 of the Rules of the District for the Calhoun County Groundwater Conservation District establishes provisions related to obtaining a permit authorizing groundwater production for certain uses.

RULE 4.1: GENERAL POLICIES RELATED TO PERMITS
15. No person shall operate a well to produce groundwater to be used for any purpose other than those uses defined as exempt use prior to obtaining a production permit from the district unless the subject well satisfies the definition of an original exempt-use grandfathered well or an original exempt-use non-grandfathered well.

The District has attempted to assist your organization with developing the necessary application(s) to seek a production permit for the wells operated to produce groundwater for the public water system operated by your entity.

As of September 30, 2023, the District had not received an administratively complete application for this purpose.

On October 23, 2023, the Board of Directors of the Calhoun County Groundwater Conservation District passed the following motion to:

1. find that the **Seaport Lakes Water Systems LLC.** violated RULE 4.1: GENERAL POLICIES RELATED TO PERMITS of the Rules of the District related to water well(s) owned by the **Seaport Lakes Water Systems LLC.** used to produce groundwater for public water system uses unless evidence to the contrary or evidence of relevant extenuating circumstances is submitted to the District;
2. authorize the General Manager to initiate an enforcement case regarding the violation;
3. set a **$2,000.00** penalty to be paid by the **Seaport Lakes Water Systems LLC.** for each violation per RULE 11.10: PENALTIES of the Rules of the District as restricted under Section 36.102(e) of the Texas Water Code; and
4. offer to settle the violation without payment of the penalties if the **Seaport Lakes Water Systems LLC.** consents to the following conditions:
    1. acknowledges the violation by December 31, 2023.

Calhoun County Groundwater Conservation District

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P.O. Box 1395, Port Lavaca, Texas 77979
Phone (361) 482-0357 | Fax (361) 482-0303 | www.calhouncountygcd.org

2. pays a settlement fee of **$0.00** by December 31, 2023; and
3. submits an administratively complete production permit application and any applicable applications fees to the District by December 31, 2023.

This letter provides notice that the District 1) seeks to obtain voluntary compliance with the rules and offers to settle the violations but will initiate lawsuits as a last resort if voluntary settlement is not promptly obtained, and 2) failing to respond, comply, or settle this matter in a timely fashion will result in further consideration of the matter by the Board of Directors and assessment of civil penalties or other legal remedies.

If you consent to the terms of the above settlement, please sign, date and return a copy of this letter to the District along with the administratively complete application by Date.

The District appreciates your cooperation in this matter and will gladly assist you in any way to address this matter in compliance with the District Rules.

Regards,

Mike Benavides, Compliance Specialist

Consent to the Settlement Offer of the District
Enforcement Case Violation – ECV-20231103-02

Signature: _____ Date: _____

Printed Name: _____

Application ID: DISTRICT USE ONLY

Calhoun County Groundwater Conservation District
P.O. Box 1395, Port Lavaca, Texas 77979
www.calhouncountygcd.org

APPLICATION TO REGISTER A WELL

Submit this application register or update the registration of an existing well.

Item 1: Specify the name and mailing address of the applicant:

Chris Doolin, P.O. Box 815, Port O'Connor, Texas 77982

Item 2: Specify the name and mailing address of the person that owns the subject well:

Seaport Lakes Water Systems LLC., P.O. Box 815, Port O'Connor, Texas 77982

Item 3: Specify the geographic coordinate of the subject well:

28°25'14.8" -96°37'8.31"

Item 4: Specify the date the subject well was constructed:

7-19-2004

Item 5: Specify the purpose of use of the produced groundwater from the subject well:

Public Water Supply

Item 6: Specify the maximum production rate of the subject well expressed in gallons-per-minute:

65 gallons per minute

Application ID: DISTRICT USE ONLY

Calhoun County Groundwater Conservation District
P.O. Box 1395, Port Lavaca, Texas 77979
www.calhouncountygcd.org

Item 7: Specify the name and mailing address of the individual or entity authorized to serve as the legal agent of the well owner regarding all matters related to physical access of the subject water well:

Chris Doolin, P.O. Box 815, Port O'Connor, Texas 77982

Item 8: Specify the name and mailing address of the individual or entity authorized to serve as the legal agent of the well owner regarding all matters related to submittal of reports associated with the subject water well:

Chris Doolin, P.O. Box 815, Port O'Connor, Texas 77982

Item 8: Specify the name and mailing address of the individual or entity authorized to serve as the legal agent of the well owner regarding all matters related to permitting matters associated with the subject water well: Chris Doolin, P.O. Box 815, Port O'Connor, Texas 77982

Item 9: Required Statements and Signature of the Applicant:

I certify, under penalty of law, that the well owner possesses the legal authority to produce groundwater resources from the subject well; and

I certify, under penalty of law, that the information reported on and attached to the application was prepared under the direction or supervision of the applicant and is, to the best of the knowledge and belief of the applicant, true, accurate and complete; and

I certify, under penalty of law, that the subject well shall be operated in accordance with the rules of the district and regulations of the State of Texas.

_____ _____

Signature of Applicant Date of Signature

Note 1: The applicant is encouraged to attach any written waivers obtained from other landowners or owners of groundwater resources in connection with drilling of the subject well to this application.

Note 2: The district may request additional information not requested in this application in order to evaluate the request relative to the rules of the district.

Application ID: DISTRICT USE ONLY

Calhoun County Groundwater Conservation District
P.O. Box 1395, Port Lavaca, Texas 77979
www.calhouncountygcd.org

APPLICATION TO REQUEST A NON-HISTORIC-USE PRODUCTION PERMIT FOR A WELL

Submit this application to request a production permit authorizing the production of groundwater for a non-exempt use from a well.

Item 1: Specify the name and address of the applicant:

Chris Doolin, P.O. Box 815, Port O'Connor, Texas 77982

Item 2: Specify the name and address of the person that owns the subject well:

Seaport Lakes Water Systems LLC., P.O. Box 815, Port O'Connor, Texas 77982

Item 3: Specify the geographic coordinate of the subject well:

Latitude: 28°25'14.8" N, Longitude: -96°37'8.31" W

Item 4: Specify the name and address of the landowners of the subject tracts of contiguous ownership of land:

Seaport Lakes Water Systems LLC., P.O. Box 815, Port O'Connor, Texas 77982

Item 5: Specify the name and address of the owners of groundwater resources of subject tracts of contiguous ownership of groundwater resources:

Seaport Lakes Water Systems LLC., P.O. Box 815, Port O'Connor, Texas 77982

Calhoun County Groundwater Conservation District
P.O. Box 1395, Port Lavaca, Texas 77979
www.calhouncountygcd.org

Item 6: Specify the requested authorized groundwater production amount for the subject well in gallons per minute:

65 gallons per minute

Item 7: Specify the requested authorized groundwater production amount for the subject well in acre-foot per year (note: 1 acre-foot = 325,851 gallons):

64.89 acre-feet per year

Item 8: Specify the requested authorized groundwater production purpose for the subject well:

Public Water Supply

Item 9: Required Statements and Signature of the Applicant:

I certify, under penalty of law, that the well owner possesses the legal authority to produce groundwater from the subject tracts of contiguous ownership of groundwater resources; and

I certify, under penalty of law, that the information reported on and attached to the application was prepared under the direction or supervision of the applicant and is, to the best of the knowledge and belief of the applicant, true, accurate and complete; and

I certify, under penalty of law, that the subject well shall be operated in accordance with the rules of the district and regulations of the State of Texas.

_____ _____

Signature of Applicant Date of Signature

Note 1: The district may request additional information not requested in this application in order to evaluate the request relative to the rules of the district.

Note 2: The applicant is required to submit documentation demonstrating ownership of the subject tracts of contiguous ownership of land.

Calhoun County Groundwater Conservation District
P.O. Box 1395, Port Lavaca, Texas 77979
www.calhouncountygcd.org

Note 3: The applicant is required to submit documentation demonstrating ownership of the subject tracts of contiguous ownership of groundwater resources.

Note 4: The applicant is required to submit documentation specifying the spatial extent including the total acreage of the boundary of the subject tracts of contiguous ownership of land.

Note 5: The applicant is required to submit documentation specifying the spatial extent including the total acreage of the boundary of the subject tracts of contiguous ownership of groundwater resources intersecting the subject tracts of contiguous ownership of land.

Note 6: The applicant is required to submit the documentation of any waiver being requested in association with the application.

Note 7: The applicant is required to submit a scaled map of
1.) the subject well;
2.) the boundary of the subject tracts of contiguous ownership of land;
3.) the boundary of the subject tracts of contiguous ownership of groundwater resources;
4.) the boundaries of any production areas associated with other valid production permits overlapping the boundary of the subject tracts of contiguous ownership of groundwater resources;
5.) the nearest public roads; and
6). the locations of any existing water wells within the boundary of the subject tracts of contiguous ownership of groundwater resources.

Confirmation of the Contiguous Tracts of Land Control

The Calhoun County Groundwater Conservation District requires certain information to be supplied with production permit requests including information regarding the boundary and size of the related tracts of land contolled by the owner of the subject wells associated with the production permit request. This form may be used to confirm details regarding the spatial aspects of a permitting request by the applicant.

The map below illustrates the boundary of the contiguous tracts of land control (dashed line symbol) associated with permitting request Sea Port Lakes Water Systems LLC. as understood by the district. In addition, the map illustrates the location of any water wells registered with the district within the boundary (cross symbol).

The calculated area of the contiguous tracts of land control is 3.84 acres.

By my signature, I confirm that the boundary of the subject tract of land control, the calculated acreage for the boundary, and the location of existing wells within in the boundary are accurrately represented on this form.

_____ _____

Signature of the Applicant Date

_____

Printed Name

Printed Date: March 1, 2024

Disclaimer: The records, files, and documents maintained by the Calhoun County Groundwater Conservation District (District) contain data and information from many sources. The District cannot guarantee the accuracy or validity of such data and information. The District specifically disclaims any warranty or guarantee relating to the accuracy or validity of any such data and information. All users of such data and information should conduct such investigation and review as necessary to independently determine the accuracy or validity of such data and information.

Confirmation of the Contiguous Tracts of Groundwater Control

The Calhoun County Groundwater Conservation District requires certain information to be supplied with production permit requests including information regarding the boundary and size of the related tracts of groundwater resources contolled by the owners of groundwater resources associated withthe producton permit request. This form may be used to confirm details regarding the spatial aspects of a permitting request by the applicant.

The map below illustrates the boundary of the contiguous tracts of groundwater control (dashed line symbol) associated with permitting request Seaport Lakes Water Systems LLC. as understood by the district. In addition, the map illustrates the location of any water wells registered with the district within the boundary (cross symbol).

The calculated area of the contiguous tracts of groundwater control is 129.78 acres.

By my signature, I confirm that the boundary of the subject tract of groundwater control, the calculated acreage for the boundary, and the location of existing wells within in the boundary are accurrately represented on this form.

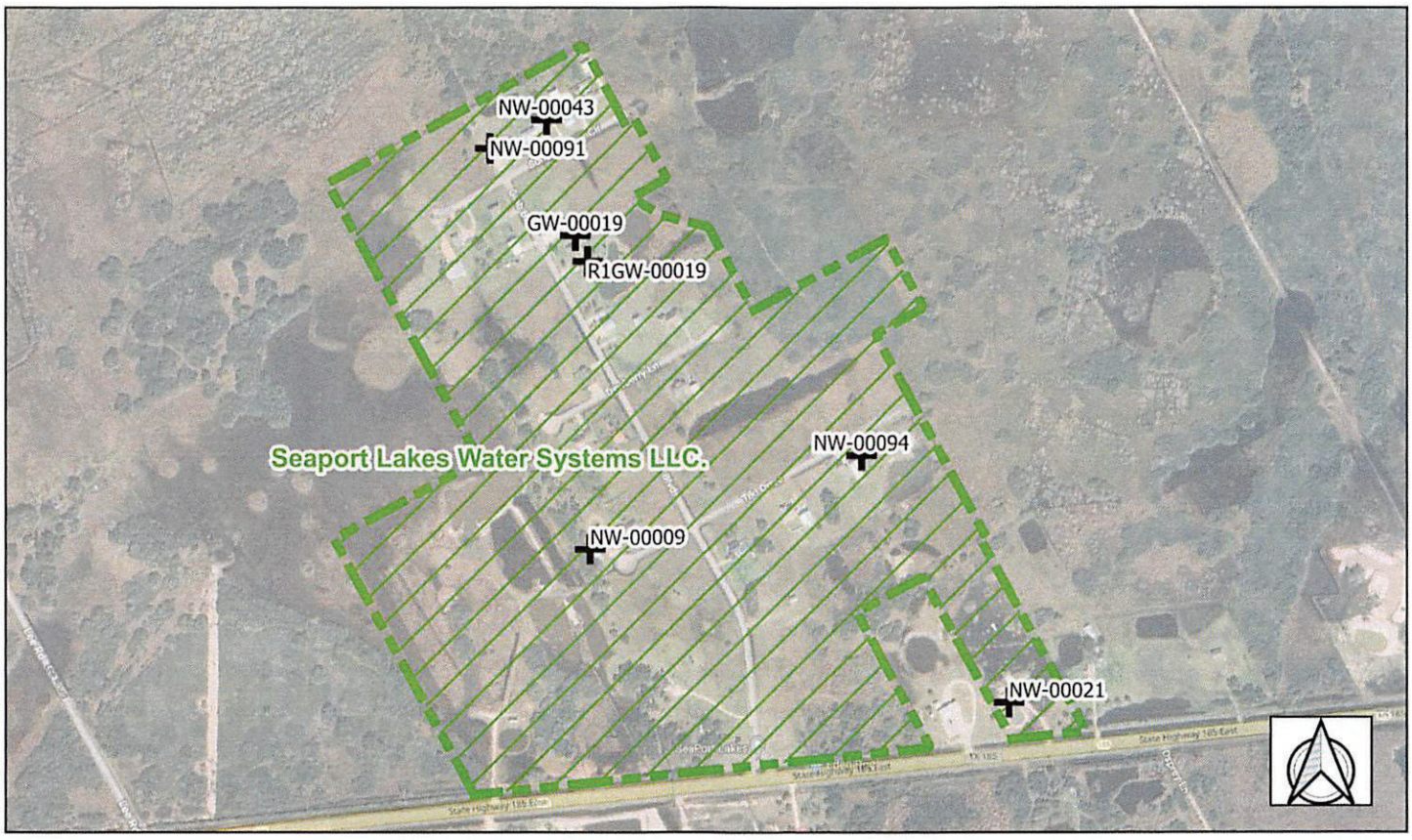
_____ _____

Signature of the Applicant Date

_____

Printed Name

Printed Date: March 1, 2024



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Calhoun County Groundwater Conservation District
Board of Directors

Notice of Public Meeting and Enforcement Hearing

Notice is hereby given in accordance with the Open Meetings Act, Chapter 551, Government Code and Section 36.102 of the Texas Water Code, that the Calhoun County Groundwater Conservation District will hold a public meeting on April 22, 2024, at 5:30 PM at 131-A N. Virginia St., Port Lavaca, Texas.

During the meeting, the Board of Directors is scheduled to conduct an enforcement hearing, consider, and possibly take action regarding the following enforcement matter(s):

Enforcement proceedings, including consideration of remedies provided for under Section 36.102 of the Texas Water Code, related to enforcement case violation ECV-20231103-02 finding Seaport Lakes Water Systems failed to obtain a production permit for a non-exempt-use well as required by RULE 4.1: GENERAL POLICIES RELATED TO PERMITS.

For more information regarding this matter, contact Tim Andruss, General Manager of the Calhoun County Groundwater Conservation District at 361-579-6863 or at admin@vcgcd.org.

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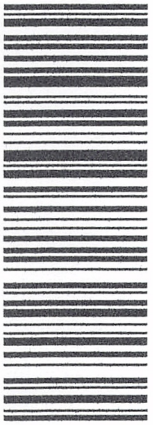

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Sea Port Lakes Water Systems

Street and Apt. No., or PO Box No.
P.O. Box 815

City, State, ZIP+4®
Port O'Connor Texas 77982

PS Form 3800, April 2015 PSN 7530-02-000-9047 **See Reverse for Instructions**

SENDER: *COMPLETE THIS SECTION*

- Complete items 1, 2, and 3.
- Print your name and address on the reverse so that we can return the card to you.
- Attach this card to the back of the mailpiece, or on the front if space permits.

1. Article Addressed to:

Sea Port Lakes Water System
P.O. Box 815
Port O'Connor, Texas 77982

9590 9402 8167 3030 7558 25

2. Article Number *(Transfer from service label)*

7022 1670 0003 4383 1393

PS Form 3811, July 2020 PSN 7530-02-000-9053

COMPLETE THIS SECTION ON DELIVERY

A. Signature

X ☐ Agent ☐ Addressee

B. Received by *(Printed Name)*

C. Date of Delivery

D. Is delivery address different from item 1? ☐ Yes
If YES, enter delivery address below: ☐ No

3. Service Type

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- ☐ Signature Confirmation Restricted Delivery

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Sea Port Lakes Water Systems

Street and Apt. No., or PO Box No.
P.O. Box 815

City, State, ZIP+4®
Port O'Connor Texas 77982

PS Form 3800, April 2015 PSN 7530-02-000-9047 **See Reverse for Instructions**

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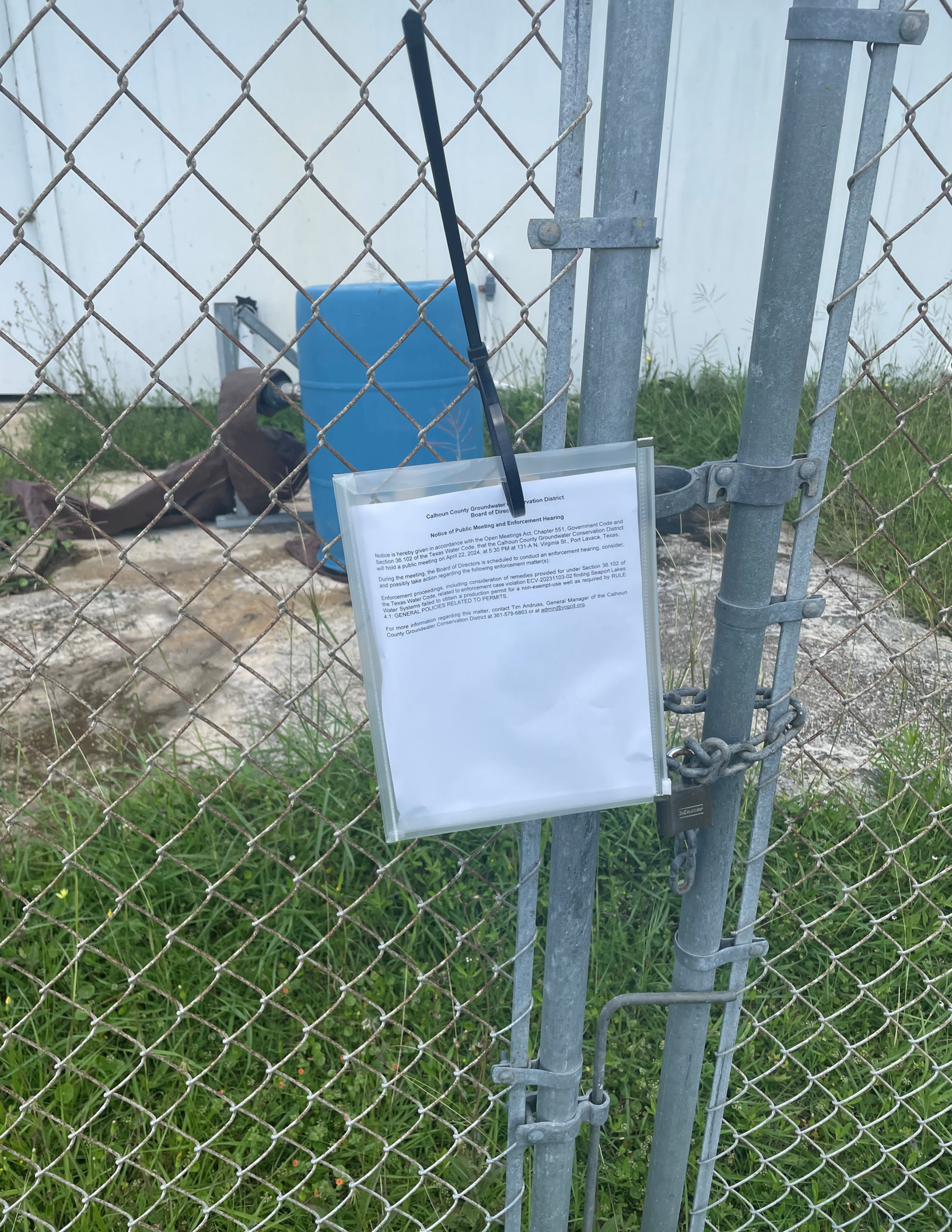
Calhoun County Groundwater
Board of Direc
Notice of Public Meeting and Enforcement Hearing
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For more information regarding this matter, contact Tim Andruss, General Manager of the Calhoun County Groundwater Conservation District at 361-579-6883 or at admin@vcgcd.org.
Master

○ Topography ○ Base street map ◉ Aerial with labels ○ Aerial without labels ○ Hydrography ○ Light

Level hydrographs

Plot as:
- (•) Elevation
- ( ) Depth to water

Normalize to:
- (•) None
- ( ) Period Well Average
- ( ) Network Average

Set Units:
feet (ft)

Plot with
- (•) Lines
- ( ) Points
- ( ) Lines and Points

View as:
- (•) Average
- ( ) Maximum
- ( ) Minimum

[ ] Reverse plot y-axis

Y-axis range:

Min
-1

Max
0

Reset Axes

Date Range: 2024-02-13 to 2024-04-19

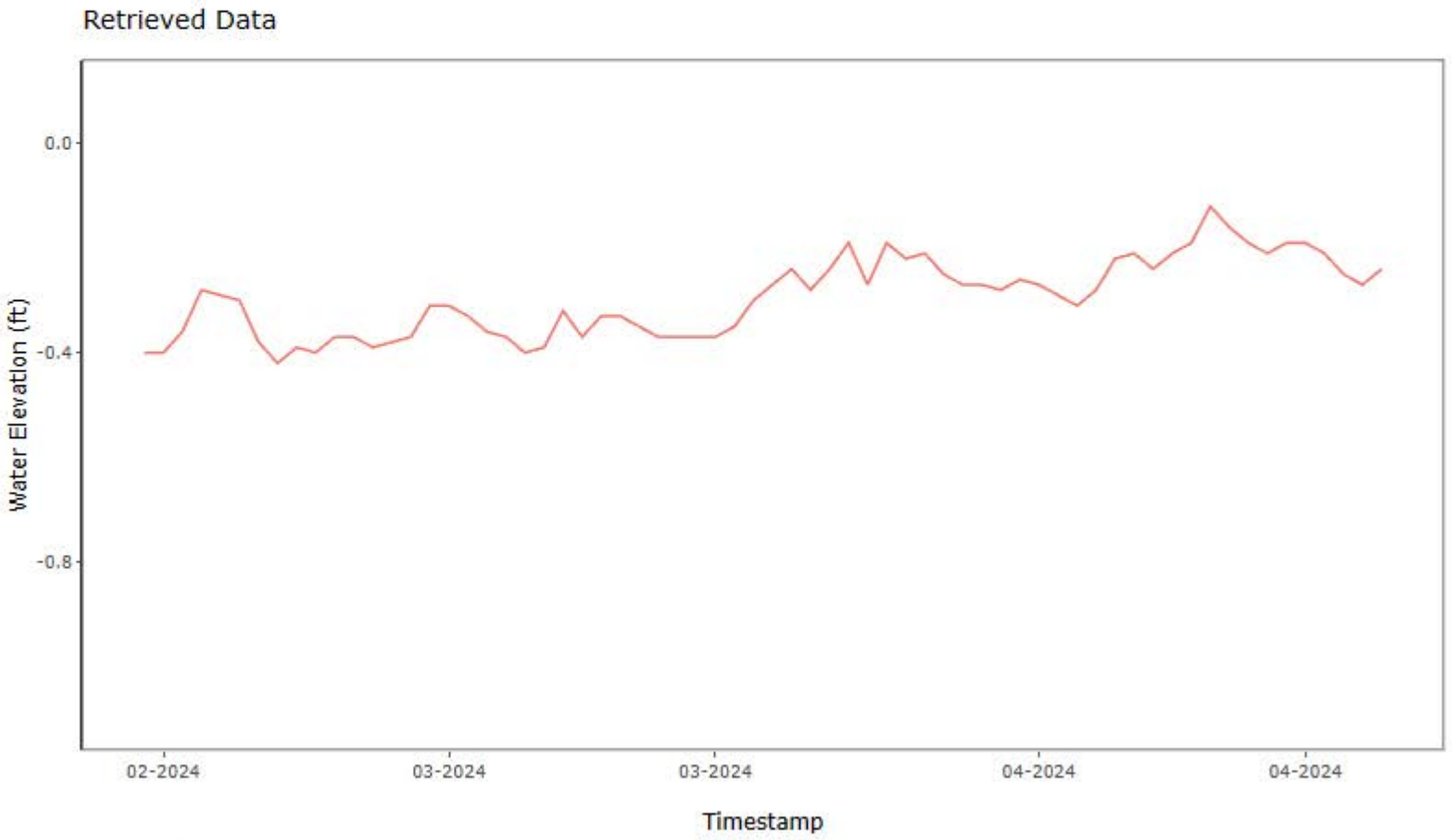
Time Zone: UTC

Plot Title: Retrieved Data

Presets: One year (default)

Average by: Day

Show legend: Yes



A Proposal for the Cooperative Promotion of
Water Conservation through Teacher Professional Development
Summer 2024

The University of Houston-Victoria (UHV) proposes to extend and expand the cooperative effort with the Victoria County Groundwater Conservation District (VCGCD) to promote water conservation through a project to deliver professional development to teachers of middle school science classes and teachers of high school aquatic science and environmental systems classes. This proposal expands the professional development activities by 1) conducting a workshop at the Wetland Education Center located at the INVISTA Victoria Plant Wetland in Victoria County and 2) including a presentation by UHV staff on the application of Artificial Intelligence/Machine Learning to water resource management.

Tim Andruss, VCGCD General Manager, will facilitate workshops with the assistance of John Snyder, VISD Environmental Science Specialist and UHV Professors Dmitri Sobolev and Teresa LeSage-Clements to deliver the professional development. The workshops will focus on 1) increasing awareness, knowledge, and technical skills related to the hydrologic cycle, water resources, risks to water resources including over-production and pollution, and 2) expanding knowledge and skills that align with the related Texas Essential Knowledge and Skills (TEKS) for the purposes of promoting water conservation.

The facilitator of the project will seek participation in the professional development from teachers of middle school science classes and teachers of high school aquatic science and environmental systems classes. These teachers are responsible for providing instruction to students directly related to water resources as outlined in the Texas Essential Knowledge and Skills (TEKS) and would benefit from learning about the characteristics, properties, and processes of local aquifers and watershed. This knowledge base will assist the teachers in being better prepared to adequately present and assess student knowledge of the related knowledge and skill elements. Through the activities and exercises of the project, participants will learn about the characteristics, properties, and processes of the Gulf Coast Aquifer, the Guadalupe River Watershed, potential risks to water resources, and water conservation.

The facilitator of the project will recruit participants from schools serving students that reside within the boundaries of cooperating groundwater conservation districts and limit participation to ten teachers. In addition to professional development, participants will receive 1) 14 hours of continuing education credit awarded by the UHV and the Texas Education Agency and 2) receive a $500.00 stipend upon completion of the workshops and associated activities. Participants will complete a pre-workshop survey and post-workshop survey to assist in assessing the benefits of the project and improve future efforts to promote water conservation.

The facilitator and assisting professionals will conduct the professional development workshops during June 2024 between the hours of 9:00AM to 4:00PM at the following locations: the Wetland Education Center located at the INVISTA Victoria Plant Wetland in Victoria County, the Riverside Park in the City of Victoria, the Clements Ranch in Victoria County, and UHV Campus in the City of Victoria.

The facilitator and assisting professionals will develop and submit a summary report of the professional development project to the VCGCD and cooperating entites, within 90 days of the conclusion of the workshops. The report will include a summary of the participants, the activities and exercises completed, the pre-workshop and post-workshop surveys, and an assessment of the surveys.

The VCGCD will facilitate the project by providing staff to coordinate the project, facilitate the workshops, equipment, and supplies. The VCGCD will provide water test kits, aquifer kits, and 3-dimensional models of an aquifer and a river watershed for use during the workshops.

The UHV will support the project by providing staff to support the workshops, access to facilities, equipment, and supplies. The VCGCD will reimburse the UHV for transportation costs and wages of student research lab assistants.

The VISD will support the project by providing staff to support the workshops, access to facilities, equipment, and supplies.

The UHV will incur the expenses related to providing transportation and wages for student research lab assistants through the administration of the project. The VCGCD will reimburse the UHV for these expenses.

The following schedule identifies the expenses to be incurred by the VCGCD.

Description	Unit Costs	Units	Total Costs
Stipends – Participants	$500.00	10	$5,000.00
Equipment - Sand & Gravel Simulator with Rainmaker by Creative Labworks, Inc.	$1,800.00	2	$3,600.00
Equipment - Stormwater Floodplain Simulation System by Ward's Science	$1,800.00	2	$3,600.00
Supplies - Well Drillers Master Water Test Kits by Sensafe	$250.00	2	$ 500.00
Supplies - Awesome Aquifer Kit by Groundwater Foundation	$50.00	12	$ 600.00
Supplies - Meals	$20.00	40	$ 800.00
UHV Reimbursement - Transportation for Daily Shuttle Services	$1,000.00	2	$2,000.00
UHV Reimbursement - Wages of UHV Student Research Lab Assistants	$15.00	96	$1,440.00
		Total	$17,540.00

The proposal does not assign a cost to the valuable contributions of time to be made by Teresa LeSage-Clements of UHV, Dmitri Sobolev of UHV, John Snyder of VISD, Tim Andruss of VCGCD, or the administrative staff members of the cooperating entities. Furthermore, the proposal does not assign a cost to the valuable contributions made by the UHV, the City of Victoria, the VISD, the INVISTA Victoria Plant Wetland, or the Clements Ranch for providing access to facilities to be used during the workshops.

Appendix A: Workshop Descriptions

Workshop 1 - The activities and exercises of this workshop will focus on the processes and mechanics of the hydrologic cycle and the impact on water resources. Participants will receive a presentation that explains and demonstrates the water cycle using physical, 3-dimensional models of an aquifer and a river watershed. Participates will complete an exercise using the models of an aquifer and a river watershed to simulate hydrologic processes such as precipitation, infiltration, runoff, and water storage.

- Activity 1.1: Hydrologic Cycle and Water Resources (Location: Wetland Education Center)
    - Exercise 1.1 – Hydrologic Cycle using Physical Models of Watersheds and Aquifers
        - Simulation of Precipitation
        - Simulation of Storm Water Runoff and River Flow
        - Simulation of Infiltration and Aquifer Recharge
        - Simulation of Surface Water and Groundwater Interactions
    - Exercise 1.2 – Assemble and Use a Basic Aquifer Model

Participants will travel to three water resource sites to develop a first-hand appreciation for water resources and the settings in which those resources exist and the context in which each is accessed and used. Participants will collect water samples at each site to facilitate the activities and exercises to be completed during Session 2.

- Activity 1.3: Lake/Wetlands Site Visit (Location: Wetland Education Center or Clements Ranch)
    - Exercise 1.3 – Lake/Wetlands Water Sample Collection
        - Observation of Hydrologic Processes
        - Collection of Surface Water Sample using Field Protocols
- Activity 1.4: River Site Visit (Location: Riverside Park)
    - Exercise 1.4 – River Water Sample Collection
        - Observation of Hydrologic Processes
        - Collection of Surface Water Sample using Field Protocols
- Activity 1.5: Water Well Site Visit (Location: Clements Ranch)
    - Exercise 1.5 – Water Well Groundwater Sample Collection
        - Observation of Hydrologic Processes
        - Collection of Groundwater Sample using Field Protocols

Workshop 2 - The activities and exercises of this workshop will focus on exploring the potential risks to and the impacts on water resources and approaches to mitigating those risks and conserving water resources. Participants will receive presentations and demonstrations that explain how the development and use of water resources and pollution could negatively impact the quality and character of those resources. Topics of discussion will include aquifer depletion, subsidence, saltwater intrusion, pollution migration and aquatic habitat impacts, and water conservation. Participants will complete exercises using the models of an aquifer and a river watershed to simulate aquifer depletion, types of pollution and related impacts, and groundwater conservation and preservation such as aquifer storage and recovery, brackish groundwater development, and conjunctive use of groundwater and surface water.

- Activity 2.1: Risks to Water Resources
    - Exercise 2.1 – Aquifer Depletion and Pollutant Migration in Aquifers and Watersheds
        - Simulation of Drawdown and Aquifer Depletion

        - Simulation of Saltwater Intrusion
        - Simulation of Pollution Migration across a Watershed
        - Simulation of Pollution Migration in an Aquifer
    - Exercise 2.2 – Water Sample Analysis and Comparison
        - Measurement of Basis Water Quality Characteristics
        - Measurement of Select Analytes
        - Comparison of Lake Water, River Water, and Groundwater
- Activity 2.2: Water Resource Conservation Approaches and Technology
    - Exercise 2.3 – Groundwater Conservation and Preservation
        - Simulation of Aquifer Storage and Recovery
        - Simulation of Brackish Groundwater Development
    - Exercise 2.4 – Technology and Science in Water Conservation
        - Simulations of Groundwater using Artificial Intelligence/Machine Learning (AI/ML)

Appendix B: TEKS Matrix

The following chart illustrates the alignment of relevant TEKS, by school grade and class, to the activities and exercises of each workshop.

TEKS	Activity 1.1	Activity 2.1	Activity 1.2	Activity 1.3	Activity 1.4	Activity 2.2
Science, Grade 6						
112.18(b)(1)(B)	X	X	X	X	X	X
112.18(b)(3)(B)	X	X				X
112.18(b)(3)(C)	X	X				X
Science, Grade 7						
112.19(b)(1)(B)	X	X	X	X	X	
112.19(b)(8)(C)		X				X
Science, Grade 8						
112.20(b)(1)(B)	X	X	X	X	X	
112.20(b)(3)(B)	X	X				
112.20(b)(3)(C)	X	X				
High School Aquatic Science						
112.32(c)(1)(B)	X	X	X	X	X	
112.32(c)(4)(A)	X	X	X	X	X	
112.32(c)(4)(C)			X	X	X	
112.32(c)(5)(B)			X	X	X	X
112.32(c)(7)(A)	X	X				X
112.32(c)(12)(A)	X	X				X
112.32(c)(12)(E)						X
High School Environmental Systems						
112.37(c)(1)(B)	X	X	X	X	X	
112.37(c)(4)(C)	X	X	X	X	X	
112.37(c)(5)(B)	X	X	X	X	X	X
112.37(c)(5)(C)	X	X	X	X	X	
112.37(c)(5)(D)	X	X	X	X	X	
112.37(c)(5)(E)	X	X	X	X	X	
112.37(c)(9)(A)		X	X	X	X	
112.37(c)(9)(B)		X	X	X	X	X
112.37(c)(9)(C)		X	X	X	X	X

ARS ID:

Calhoun County Groundwater Conservation District
P.O. Box 1395, Port Lavaca, Texas 77979
www.calhouncountygcd.org

APPLICATION TO REQUEST SPONSORSHIP

Submit this form to request sponsorship by the district of activities that promote conservation, rainwater harvesting, or brush control.

Item 1: Specify the name, address, and contact information of the person or entity requesting the sponsorship:

Amy Boone, Calhoun County ISD, 525 N. Commerce St, Port Lavaca, TX 77979, 3615525722

Item 2: Describe the activities related to promoting conservation, rainwater harvesting, or brush control for which sponsorship is requested including details regarding participants, locations, and dates of the activities.

We would like to incorporate lessons about ground water conservation into our field trips to the CCISD - Formosa Teiano Wetlands. We would like to purchase a "Sand & Gravel Simulator with Rainmaker" (2025.95) and ten "Awesome Aquifer kits" (540.00). Calhoun County ISD employs a science teacher who will be trained to use these educational models.

Item 3: Specify the total amount of sponsorship requested: $ 2565.95

Item 4: Identify other funding or sponsorships awarded or being sought that are required for the activities to be completed:

We do receive funding from Formosa to bus students to the Wetlands for science lessons. We can incorporate lessons about groundwater at no additional cost (beyond the simulators.)

Item 5: Certification of Request

I certify that this document and all attachments were prepared under my direction or supervision; the information submitted is, to the best of my knowledge and belief, true, accurate and complete.

I certify that I will submit to the district a summary report of the sponsored activities within 30 days of the conclusion of the associated event if the district sponsors the identified activities.

Amy Boone / Amy Boone
Signature of the Applicant

2-15-24
Date of Signature

Creative Labworks, Inc.

www.CreativeLabworks.com FEIN: 26-3918022

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Phone: 724-667-4093 • Phone: 877-804-1431

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P: 361-552-5722
ATTN: Amy Boone
E: boonea@calcoisd.org

Ship To:
Calhoun County ISD
525 N Commerce St
Port Lavaca, TX 77979
P: 361-552-5722
ATTN: Amy Boone
E: boonea@calcoisd.org

Estimate No:
04019

Customer ID:
CALCO-ISD-TX

Date	Your PO No:	Our Order No.	Sales Rep.	FOB	Ship Via	Terms
02-09-24		04019	KJ	PA	Best Way	NET 10

Quantity	Our Item No:	Description	Unit Price	Total
1	E2100OPT3	SAND & GRAVEL GROUNDWATER SIMULATOR KIT	1,795.95	1,795.95
		FOAM LINED ULTRA CARRY CASE/PACKAGING	Included	included
		KIT INCLUDES: all pumps, dye, tubing,, parts & accessories		
		Necessary to run the simulator		

NOTE:

Thank you for your interest in our products. We look forward to serving your needs for Educational Simulators.
Kristen Jordan 724-651-6283 Direct Line

Please provide a copy of your sales tax exemption information for our records. Thank you. KJ

Subtotal:	1,795.95
Tax:	
Shipping & Insurance:	230.00
Other:	
Less Deposit Received:	
Miscellaneous:	
Balance Due In US FUNDS:	**$ 2,025.95 USD**

PLEASE REMIT PAYMENT TO: CREATIVE LABWORKS, INC. • 203 W Poland Ave., Bessemer, PA. 16112

I certify that the goods referenced in this invoice comply with the origin requirements specified for these goods in the North American Free Trade Agreement, and that further processing or assembly outside the territories of the parties has not occurred subsequent to processing or assembly in the NAFTA region.

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Westerville, Ohio 43081-8978
United States
(800) 551-7379
https://www.groundwater.org

QUOTE

Billing Address
Amy Boone
Calhoun County ISD

Quote Number	0110244
Quote Date	2/12/2024
Invoice Term	N/A
Expiration Date	4/30/2024
Purchase Order	QUOTE

Product Name	Quantity	Sales Price	Net Value
Merchandise **Customer** Amy Boone			
Awesome Aquifer Kit	10	45.00	450.00

Description
This Quote os good until April 30, 2024
Payment Details

Tax	$0.00
Shipping	$90.00
Total	$540.00
Payment	$0.00
Balance	$540.00

Special Note: -

Remittance

Quote Number 0110244 **Name** Amy Boone **Balance** $540.00 **Payment** _____

Mail To 601 Dempsey Road
Westerville, Ohio 43081-8978 United States

Make Checks Payable To Groundwater Foundation

Please pay your invoice promptly. If you have any questions about your invoice, please call 614.898.7791, or fax 614.898.7786 for our accounting department.

Credit Card

Type ☐ AMEX ☐ Discover ☐ Mastercard ☐ VISA

Name _____

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Exp. Date ____ / ____ **CVV/CSC Number** _____

P.O. Box 13231, 1700 N. Congress Ave.
Austin, TX 78711-3231, www.twdb.texas.gov
Phone (512) 463-7847, Fax (512) 475-2053

March 29, 2024

Dear Groundwater Conservation District Representatives and Regional Water Planning Group Chairs:

The TWDB Executive Administrator released the groundwater availability model for the central and southern portions of the Gulf Coast Aquifer System in Texas in May 2023. Following the model release, our Groundwater Modeling staff used the model to calculate historical groundwater budgets for several groundwater conservation districts and created a predictive model to estimate drawdowns resulting from pumping the modeled available groundwater for groundwater management areas 15 and 16. Results of those analyses raised concerns about the performance of the new model.

Our analyses suggested that several model inputs need to be reduced to produce more reasonable model results, particularly for water budgets. The attached report documents how we have already addressed those problems. The nature of these changes requires that the model be recalibrated. Our planned recalibration approach is also outlined in the attached report.

Due to the complexity of this model, and the numerous changes required, the recalibration will likely be completed in late Fall 2024. The changes and recalibration will be documented in a technical report, and we will host a stakeholder advisory forum to discuss the technical details of the recalibration.

We apologize for any delays this introduces to the joint planning timeline. The attached document includes a detailed progress report and work plan for the upcoming recalibration. Please feel free to reach out to Dr. Daryn Hardwick of our Groundwater staff at 512-475-0470 or daryn.hardwick@twdb.texas.gov or myself at 512-463-2779 or natalie.ballew@twdb.texas.gov with any questions or concerns.

Sincerely,

Natalie Ballew, P.G.
Groundwater Division Director

Attachment

c w/ att: Daryn Hardwick, Ph.D., Groundwater, TWDB
John T. Dupnik, P.G., Deputy Executive Administrator of Water Science & Conservation

Predictive Analysis and Technical Review of the Groundwater Availability Model for the Central and Southern Portions of the Gulf Coast Aquifer System

Prepared by TWDB Groundwater Modeling Staff
March 29, 2024

SUMMARY

TWDB Groundwater Modeling staff used the groundwater availability model released in May 2023 for the central and southern portions of the Gulf Coast Aquifer System to calculate historical groundwater budgets for several groundwater conservation districts and to estimate drawdowns resulting from pumping the modeled available groundwater for groundwater management areas 15 and 16. Results of those analyses raised concerns about the performance of the new model.

In response to those concerns about the new model performance, we reviewed the model properties and boundary conditions to identify the possible cause of the unexpected model behavior. The model review suggested that several model inputs, including river conductance, general head boundary conductance, and recharge should be reduced to produce more reasonable model results, particularly for water budgets. Therefore, we decided to revise and recalibrate the model to improve its use as a tool for estimating historical water budgets and estimating regional drawdowns for joint planning.

As a first step to revising and recalibrating the new model, we simplified the model to reduce the model simulation time from five and a half hours to 30 minutes while still preserving the model features of recharge, pumping, and boundary conditions. In addition, we adjusted recharge inputs while still adhering to the original conceptual model for recharge.

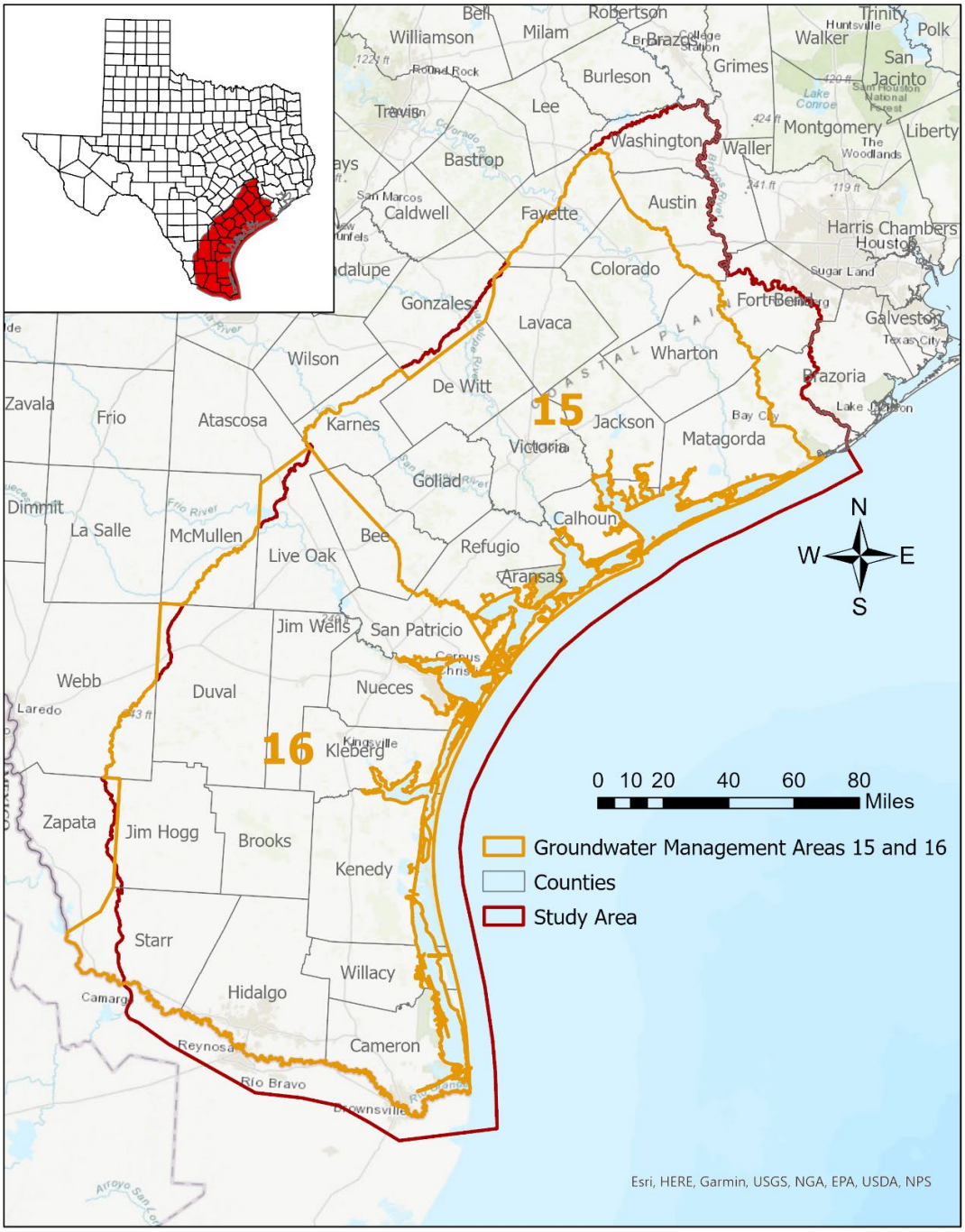
We will recalibrate the model using an automated parameter adjustment program (PEST). As part of the recalibration, we will constrain the river and general head boundary conditions within a more reasonable range of property values to produce acceptable modeled fluxes and water level trends. We will also adjust hydraulic conductivity as part of the automated recalibration. In addition to the measured water level targets used for the original calibration, we will add targets to measure water-level-hydrograph fit. The hydrograph fit targets will indicate how well modeled water levels at certain hydrographs are correlated with the measured water levels at the same hydrograph through time.

BACKGROUND

The TWDB Executive Administrator released the groundwater availability model for the central and southern portions of the Gulf Coast Aquifer System in Texas in May 2023. The new model, developed using MODFLOW-USG, covers the period of 1980 through 2015 and spatially covers most of groundwater management areas (GMAs) 15 and 16 (Figure 1).

Following the model release, we used the model for several analyses, including historical water budget reports for several groundwater conservation districts and analysis of drawdowns resulting from pumping modeled available groundwater. The historical water budgets show significantly greater flows than the previous groundwater availability models for the districts (Tables 1 and 2).

At the request of the groundwater conservation districts in GMAs 15 and 16, we used the new model to calculate the amount of drawdown that would result from pumping the modeled available groundwater from the 2021 round of joint planning. To create a predictive model, we added pumping volumes for each model layer from the 2021 round of joint planning to a MODFLOW-USG well package by mapping pumping volumes from the previous models to the new groundwater availability model grid and then extended the model from 2016 to 2080. In addition, all other MODFLOW-USG input packages were extended to 2080. We then ran the predictive model and calculated drawdowns from 2000 through 2080. Average drawdowns were summarized by county and aquifer. We compared the modeled drawdowns with the 2021 desired future conditions for GMAs 15 and 16 and the modeled drawdowns from the previous models for each GMA. The drawdowns predicted by the new model are significantly less than the desired future conditions and less than predicted by the previous models. Table 3 and Table 4 show drawdown comparisons from the new model predictive run with the 2021 joint planning desired future conditions for GMA 15 and GMA 16, respectively.



Counties: 07.03.2019
GMA boundaries: 07.03.2019

Figure 1: Study area for the groundwater availability model for the central and southern portions of the Gulf Coast Aquifer System in Texas.

Table 1: Comparison of historical groundwater budgets for Bee Groundwater Conservation District based on the new groundwater availability model (GR23-016 values shown in blue; Avendaño and Dowlearn, 2023) and previous model (GR17-015; Wade, 2018). Budget values are in acre-feet per year.

Management plan requirement	Aquifer or confining unit	GR23-016	GR17-017
Estimated annual amount of recharge from precipitation to the district	Gulf Coast Aquifer System	57,398	21,081
Estimated annual volume of water that discharges from the aquifer to springs and any surface water body including lakes, streams, and rivers	Gulf Coast Aquifer System	110,114	13,055
Estimated annual volume of flow into the district within each aquifer in the district	Gulf Coast Aquifer System	138,135	4,000
Estimated annual volume of flow out of the district within each aquifer in the district	Gulf Coast Aquifer System	271,733	17,080
Estimated net annual volume of flow between each aquifer in the district	From Gulf Coast Aquifer System to underlying older units	110,179	46

Table 2: Comparison of historical groundwater budgets for McMullen Groundwater Conservation District based on the new groundwater availability model (GR23-015 values shown in blue; Pedrazas and Dowlearn, 2023) and previous model (GR17-011; Shi, 2017). Budget values are in acre-feet per year.

Management plan requirement	Aquifer or confining unit	GR23-015	GR17-011
Estimated annual amount of recharge from precipitation to the district	Gulf Coast Aquifer System	7,618	244
Estimated annual volume of water that discharges from the aquifer to springs and any surface water body including lakes, streams, and rivers	Gulf Coast Aquifer System	5,035	809
Estimated annual volume of flow into the district within each aquifer in the district	Gulf Coast Aquifer System	12,048	242
Estimated annual volume of flow out of the district within each aquifer in the district	Gulf Coast Aquifer System	16,500	594
Estimated net annual volume of flow between each aquifer in the district	From Gulf Coast Aquifer System to underlying older units	523,463	Not applicable*

* Model assumes no-flow conditions at the base.

Table 3: 2021 round of joint planning desired future conditions (DFCs) versus modeled drawdown (values shown in blue) for Groundwater Management Area (GMA) 15.

County	Aquifer	GMA 15 2021 DFCs (feet)*	Modeled drawdown (feet)
GMA 15	Gulf Coast Aquifer System	13	0.13
Aransas	Gulf Coast Aquifer System	0	-0.02
Bee	Gulf Coast Aquifer System	7	0.13
Calhoun	Gulf Coast Aquifer System	5	-0.14
De Witt	Gulf Coast Aquifer System	17	0.96
Fayette	Gulf Coast Aquifer System	44	-1.86
Jackson	Gulf Coast Aquifer System	15	0.05
Karnes	Gulf Coast Aquifer System	22	-1.48
Lavaca	Gulf Coast Aquifer System	18	1.25
Refugio	Gulf Coast Aquifer System	5	0.52
Victoria	Gulf Coast Aquifer System	5	1.52
Colorado	Chicot and Evangeline	17	-0.71
Colorado	Jasper	25	-1.06
Goliad	Chicot	-4	0.48
Goliad	Evangeline	-2	0.09
Goliad	Burkeville	7	0.08
Goliad	Jasper	14	0.04
Matagorda	Chicot and Evangeline	11	0.22
Wharton	Chicot and Evangeline	15	-0.77

* Average feet of drawdown from 2000 to 2080.

Table 4: 2021 round of joint planning desired future conditions (DFCs) versus modeled drawdown (values shown in blue) for Groundwater Management Area (GMA) 16.

Groundwater conservation district (GCD)	Aquifer	GMA 16 2021 DFC (feet)*	Modeled drawdown (feet)
Bee GCD	Gulf Coast Aquifer System	93	1.48
Live Oak UWCD	Gulf Coast Aquifer System	89	1.57
McMullen GCD	Gulf Coast Aquifer System	137	6.38
Red Sands GCD	Gulf Coast Aquifer System	27	0.87
Kenedy County GCD	Gulf Coast Aquifer System	45	0.11
Brush Country GCD	Gulf Coast Aquifer System	12	0.85
Duval County GCD	Gulf Coast Aquifer System	119	1.82
San Patricio County GCD	Gulf Coast Aquifer System	138	3.2
Starr County GCD	Gulf Coast Aquifer System	21	0.97
Cameron County-ND	Gulf Coast Aquifer System	26	0.19
Hidalgo County-No District	Gulf Coast Aquifer System	161	1.06
Kleberg County-No District	Gulf Coast Aquifer System	44	-0.38
Nueces County-No District	Gulf Coast Aquifer System	60	0.18
Webb County-No District	Gulf Coast Aquifer System	69	-0.37
Willacy County-No District	Gulf Coast Aquifer System	94	0.11

* Average feet of drawdown between January 2010 and December 2079.

In July 2023, the TWDB received a letter from the Goliad County Groundwater Conservation District expressing concern that the newly-released model does not accurately predict water level declines in Goliad County and will therefore not be a useful tool for joint planning (Goliad County Groundwater Conservation District, 2023). We reviewed measured water-level trends within Goliad County and compared those trends with model results for the entire county. Measured water levels between 1980 and 2015 show an average of 7.6 feet of drawdown within Goliad County from the beginning to end of that period. Modeled water levels produce an average of -2.5 feet of drawdown (or a 2.5-foot rise in water levels) by subtracting 2015 modeled water levels from 1980 modeled water levels within Goliad County. Modeled water levels overall are rising in Goliad County between 1980 and 2015, although some years show a decline in water levels (Figure 2).

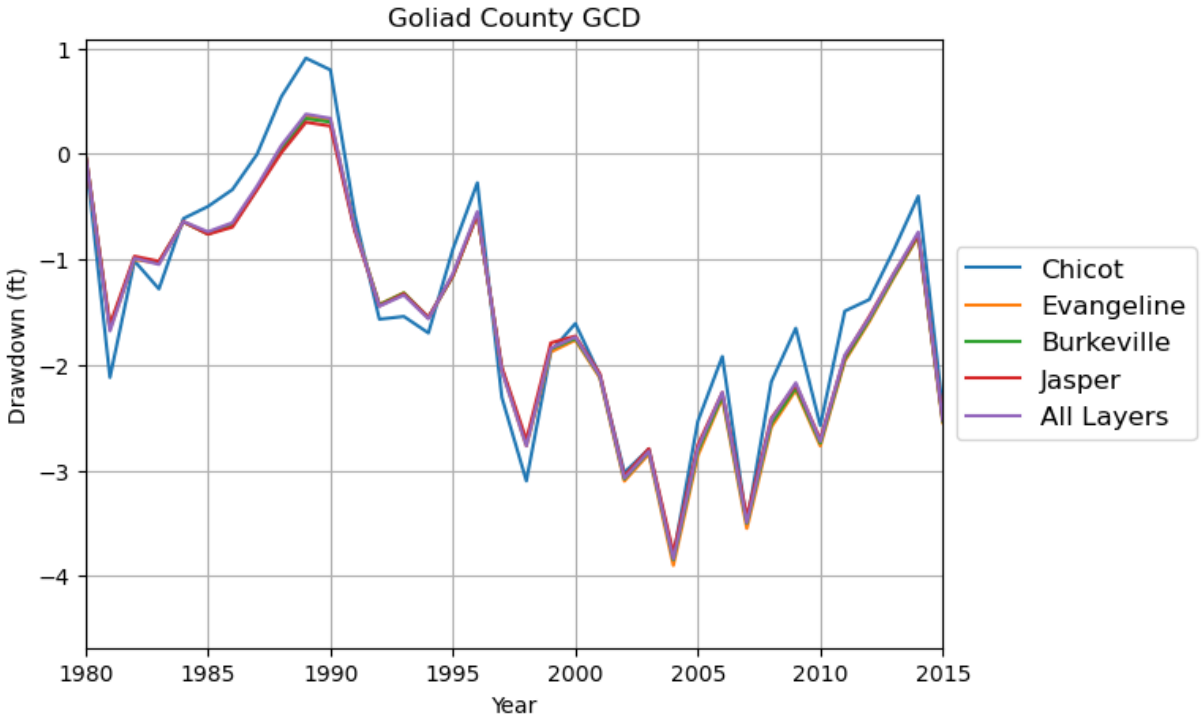


Figure 2: Plot showing average drawdown per model layer per stress period within Goliad County Groundwater Conservation District.

MODEL REVIEW

To address the concerningly large flows in the groundwater budgets and lack of drawdown predicted by the new groundwater availability model for the central and southern portions of the Gulf Coast Aquifer System in Texas, we conducted a review of several model inputs including the MODFLOW Recharge, River, and General Head Boundary packages. Our review consisted of calculating statistics for model properties within the packages and comparing those statistics with other models or data sources, in the case of the recharge package.

Recharge package inputs

In reviewing the model recharge, we compared the annual values of recharge with the baseflow-precipitation analysis results documented in the conceptual model report and corresponding geodatabase (Shi and others, 2022). Shi and others (2022) developed the distributed recharge for the groundwater availability model for the central and southern portions of the Gulf Coast Aquifer System in Texas from a stream baseflow analysis correlated with precipitation data. The contribution of groundwater to stream flow was estimated at 14 select river basins using a baseflow separation computer code. Average precipitation for the same watershed over the same years was calculated from maps of distributed rainfall. A correlation equation relating estimates of recharge from baseflow to precipitation was developed from the 14 data pairs to distribute recharge for the entire model area based on annual rainfall maps (Shi and others, 2022). Our review indicated that the model recharge values honor the information documented in the conceptual model.

We then compared the estimated model recharge to other estimates of recharge for the same area (Tables 5 and 6). Scanlon and others (2012) produced a map of long-term recharge in inches per year for the Gulf Coast Aquifer System based on the chloride mass balance method (Figure 3). We calculated county recharge totals in acre-feet per year based on the Scanlon and others (2012) chloride mass balance derived map and compared the values with the annual recharge in the new model for an average year (1981), a dry year (2011) and a wet year (2015). The chloride mass balance estimates for recharge are significantly lower than the average and wet-year model estimates but are much greater than the dry-year estimates (Table 5).

Ellis and others (2023) used the Soil Water Balance (SWB) code (Westenbroek and others, 2010) to estimate recharge for the newly released groundwater availability model for the northern portion of the Gulf Coast Aquifer System. The Soil-Water-Balance recharge estimates were provided as a raster map of long-term (1897 to 2018) annual recharge in inches per year with the source data for the model. To compare with the recharge estimates for overlapping areas with the model for the central and southern portions of the Gulf Coast Aquifer System, we calculated county recharge totals in acre-feet per year from the raster map. For counties with 100 percent overlap between the two models recharge estimates are similar (Table 6).

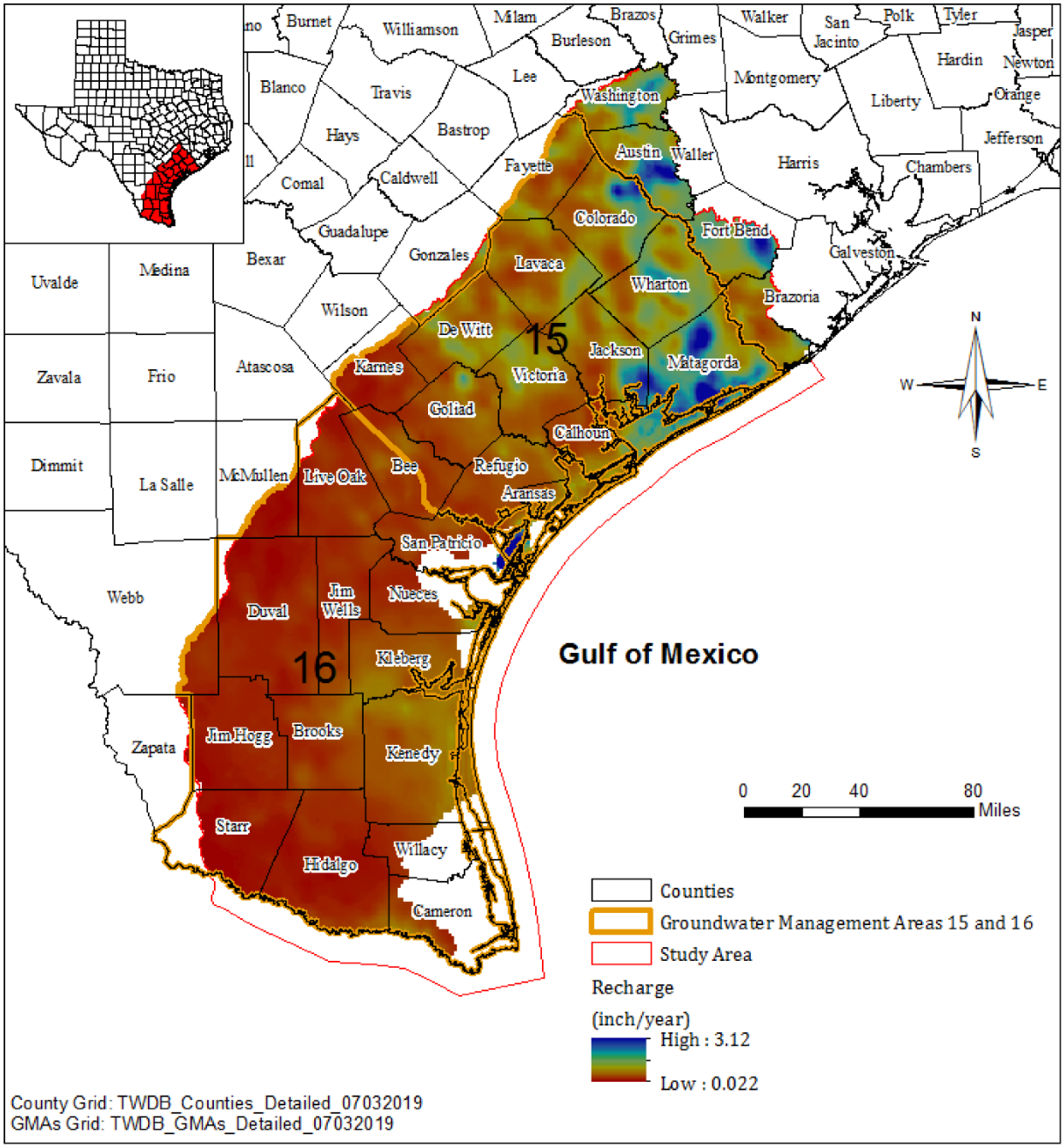


Figure 3: Distribution of recharge estimated using chloride mass balance analysis (from Shi and others [2022] and Scanlon and others [2012]).

Table 5: Comparison of chloride mass balance estimates of recharge (Scanlon and others, 2012) with central and southern portions of the Gulf Coast Aquifer System model estimates.

County	Chloride mass balance estimate (acre-feet per year)	1981 model input (acre-feet per year)	2011 model input (acre-feet per year)	2015 model input (acre-feet per year)
Aransas	10,922	151,946	928	144,376
Atascosa	0	6	0	34
Austin	30,536	160,688	2,463	225,674
Bee	9,315	173,506	1,439	218,513
Brazoria	12,650	166,724	5,611	172,888
Brazos	7	42	1	62
Brooks	11,057	72,908	1,096	110,722
Calhoun	20,903	304,998	2,474	271,486
Cameron	3,333	44,085	3,045	150,574
Colorado	31,355	283,606	3,483	334,030
De Witt	20,585	198,644	4,355	260,220
Duval	8,968	101,484	1,878	253,324
Fayette	11,667	155,702	1,924	189,113
Fort Bend	27,104	166,188	3,122	183,083
Goliad	14,282	239,342	3,374	260,252
Gonzales	3,501	32,087	560	39,996
Grimes	3	30	1	39
Hidalgo	8,839	54,463	1,337	217,700
Jackson	26,232	256,542	2,070	278,387
Jim Hogg	5,523	38,032	685	31,945
Jim Wells	7,316	125,876	1,320	187,819
Karnes	3,905	44,508	1,491	114,648
Kenedy	32,018	117,589	3,099	409,026
Kleberg	15,010	148,597	1,583	246,246
Lavaca	21,723	297,099	3,614	314,202
Live Oak	6,874	96,690	1,563	153,326
Matagorda	79,986	459,452	9,701	465,318
McMullen	785	12,083	227	33,113
Nueces	7,512	201,598	1,811	266,225
Refugio	11,914	262,115	2,145	247,687
San Patricio	7,123	196,482	1,434	188,847
Starr	3,277	26,967	482	45,889
Victoria	20,696	245,961	2,953	284,658
Waller	81	439	7	611
Washington	23,387	104,994	2,955	186,769
Webb	1,793	10,497	284	15,511
Wharton	39,132	311,298	3,523	369,436
Willacy	2,085	43,798	1,809	158,517
Zapata	172	1,598	38	1,734

Table 6: Comparison of recharge estimates for the Central and Southern Gulf Coast Aquifer System model and the soil water balance recharge estimates for the GULF 2023 model (Ellis and others, 2023).

County	Central and Southern Gulf Coast Aquifer System model average recharge 1981 through 2015 (acre-feet per year)	Soil Water Balance code for GULF 2023 model average recharge 1897 through 2018 (acre-feet per year)
Austin	116,179	119,844
Colorado	167,852	190,569
Fayette	79,498	85,259
Jackson	153,839	118,720
Lavaca	148,429	138,605
Matagorda	241,459	172,538
Washington	89,014	80,891
Wharton	224,677	177,321

River package inputs

Water budget results revealed that the River package produced much larger flux values, both to and from the aquifer, than anticipated. We reviewed the River package properties by summarizing statistics for the conductance property within the River package and comparing those values to the river conductance values from other similar models. We also conducted a sensitivity analysis by reducing the river conductance by 50 percent, 10 percent, 5 percent, and 1 percent of the original conductance values to determine the effect of reducing conductance on modeled heads and model-wide groundwater budgets.

The amount of flow between a river and an aquifer is determined by the river conductance and the difference between the water level in the river and the head in the aquifer. We summarized the river conductance values for this model and five other groundwater availability models in Table 7. Additionally, since conductance is a function of the length of the river reach, which we assumed to be the length of the model cell, we converted conductance into a conductivity so that property values in the different models could be compared equally. Of the six models, the southern and central Gulf Coast Aquifer System, the northern Carrizo-Wilcox Aquifer, the southern Carrizo-Wilcox Aquifer, and the Brazos River Alluvium Aquifer models have 660 by 660-foot models cells along the rivers. The central Carrizo-Wilcox Aquifer model has 1280 by 1280-foot model cells along the rivers and the central Gulf Coast Aquifer System model has 5280 by 5280-foot model cells along rivers. Table 8 contains the river cell sizes and conductance converted into conductivity values for equal comparison.

Upon reviewing Tables 7 and 8, we confirmed that river conductance in the central and southern portions of the Gulf Coast Aquifer System model are high compared to other models with similar use of the MODFLOW River package. The central and southern portion of the Gulf Coast Aquifer System model includes the largest conductivity value by two orders of magnitude. However, the southern portion of the Carrizo-Wilcox Aquifer model has the largest mean conductivity.

We adjusted river conductance by 50 percent, 10 percent, 5 percent, and 1 percent of the original conductance values and ran the model for each reduction as a measure of model sensitivity to river conductance. Model-wide mean head elevations per model run are shown in Figure 4. Model-wide groundwater budgets for the original river conductance values and the model with river conductance values at 1 percent of the original river conductance values are shown in Figure 5. As shown in Figure 4, reducing river conductance reduces model-wide mean head elevations but maintains the original model's water level trends. Figure 5 shows that the groundwater budgets improve as reducing river conductance values also lowers the flow from the General Head Boundary.

Table 7: River conductance summary for different models. Values for the groundwater availability model for the central and southern portions of the Gulf Coast Aquifer System are shown in blue.

Model	Minimum hydraulic conductance (feet^2 per day)	Mean hydraulic conductance (feet^2 per day)	Maximum hydraulic conductance (feet^2 per day)	Standard deviation of hydraulic conductance (feet^2 per day)
Central and Southern Gulf Coast Aquifer System	0.03	611,006	86,939,352	3,106,923
Central Gulf Coast Aquifer System	490	1,337	3,250	761
Northern Carrizo-Wilcox	253	12,992	33,800	5,854
Central Carrizo-Wilcox	1,000	22,052	58,188	17,070
Southern Carrizo-Wilcox	0	2,475,954	5,095,870	2,540,087
Brazos River Alluvium	132	36,544	105,600	43,775

Table 8: Cell size and conductance converted to hydraulic conductivity based on river cell size summary for different models. Values for the groundwater availability model for the central and southern portions of the Gulf Coast Aquifer System are shown in blue.

Model	Cell Size (feet)	Minimum hydraulic conductivity (feet per day)	Mean hydraulic conductivity (feet per day)	Maximum hydraulic conductivity (feet per day)	Standard deviation of hydraulic conductivity (feet per day)
Central and Southern Gulf Coast Aquifer System	660	0	926	131,726	4,707
Central Gulf Coast Aquifer System	5280	0.09	0.25	0.62	0.14
Northern Carrizo-Wilcox	660	0.38	20	51	9
Central Carrizo-Wilcox	1280	0.76	17	44	13
Southern Carrizo-Wilcox	660	0	3,751	7,721	3,849
Brazos River Alluvium	660	0.2	55	160	66

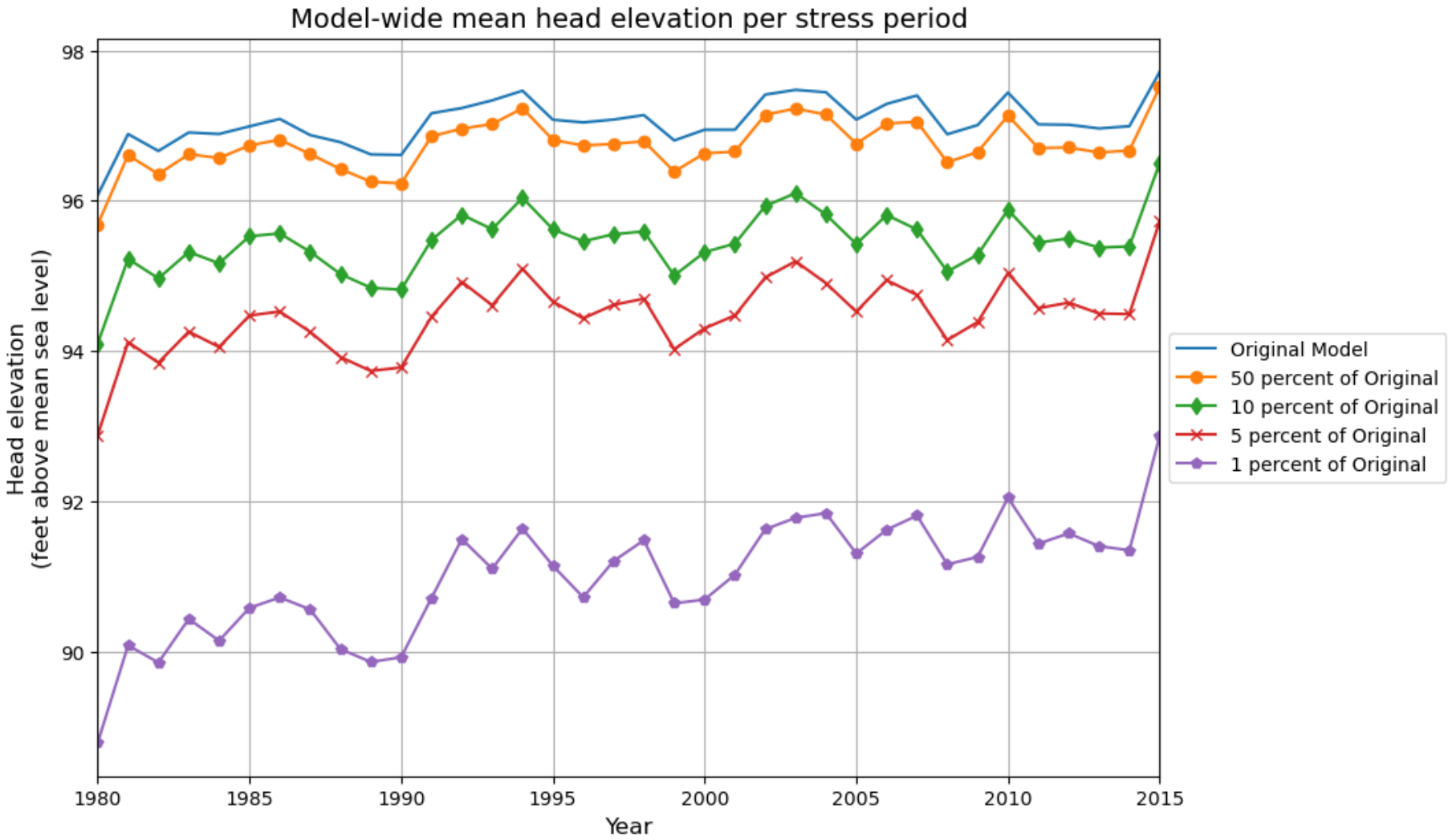


Figure 4: Model-wide mean head elevations per stress period for each model run in the river sensitivity analysis. Head elevations are reduced by reducing conductivity, though water-level trends remain consistent.

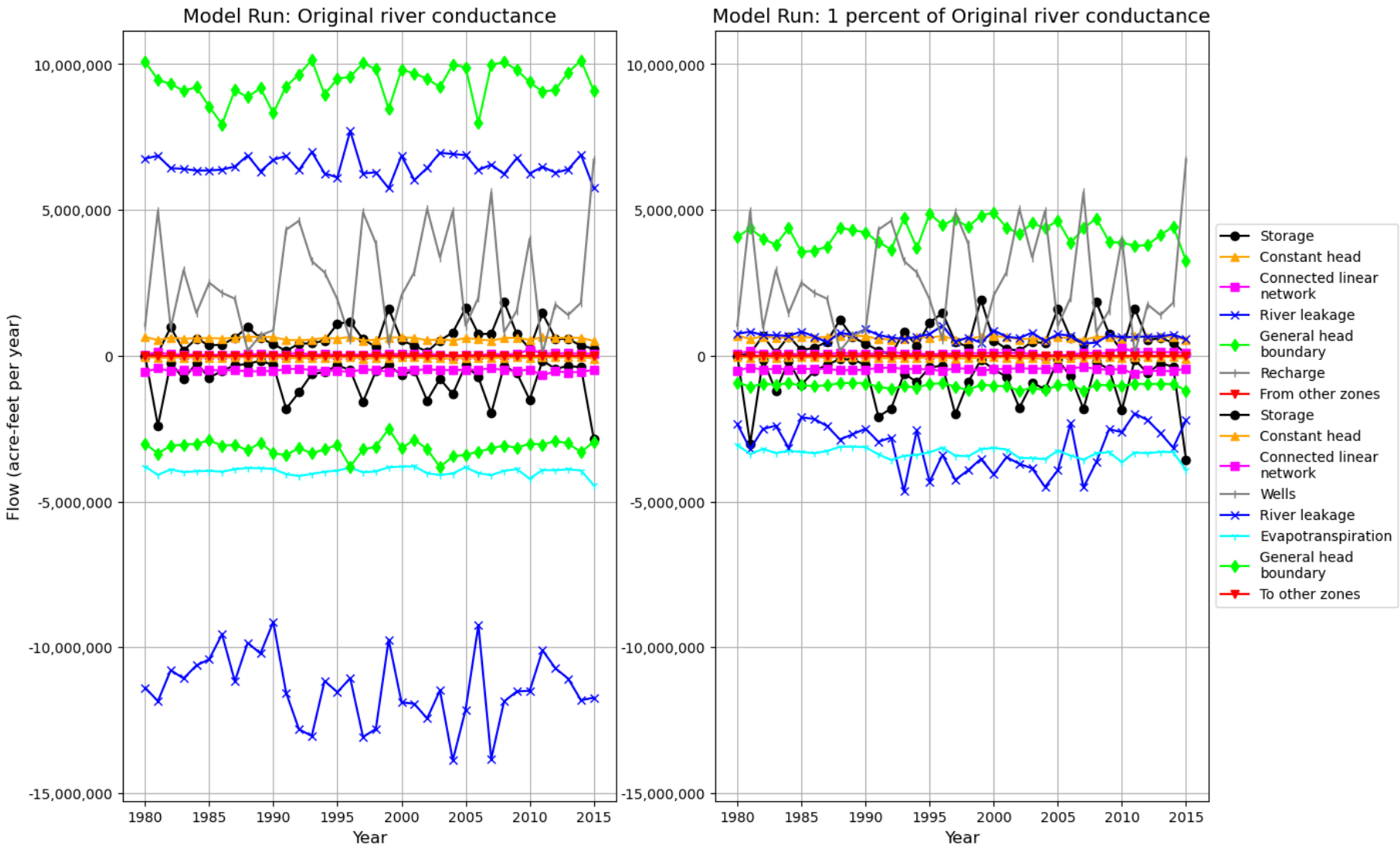


Figure 5: Comparison of model-wide water budgets for the original river conductance values versus one percent of the original river conductance values. Reducing river conductance to one percent of the original river conductance values shows a large improvement in modeled groundwater budget results.

General Head Boundary package inputs

We reviewed the General Head Boundary package properties to help diagnose why the fluxes are so large compared to results for previous models. The review consisted of comparing general head conductance values from the new model with general head conductance values from other models where the general head boundary was used to represent similar inter-aquifer flows.

In Layer 4 of the new model the general head boundary is used to model interaction between the underlying Yegua-Jackson Aquifer and the Gulf Coast Aquifer System. Other similar groundwater availability models that use general head boundaries to represent interaction between overlying or underlying aquifers include the model for the Yegua-Jackson Aquifer and the model for the central portion of Carrizo-Wilcox Aquifer. In the Yegua-Jackson Aquifer model, the general head boundary represents flow between the Catahoula formation and the overlying Jasper aquifer. In the central Carrizo-Wilcox Aquifer model the general head boundary represents interaction between the Sparta Aquifer and overlying younger units.

We compiled average values of general head boundary conductance for areas of the Yegua-Jackson Aquifer model and the central Carrizo-Wilcox Aquifer model representing vertical interaction with overlying units and compared results with the average general head boundary conductance of the new model for areas representing the vertical interaction with the underlying units (Table 9). The mean, median, and maximum hydraulic conductance values in the new model are significantly greater than the values used in the other two models (Table 9).

Table 9: Comparison of hydraulic conductance values from two other models where general head boundary represents vertical exchange with another aquifer. Values for the groundwater availability model for the central and southern portions of the Gulf Coast Aquifer System are shown in blue.

Model	Minimum hydraulic conductance (feet^2 per day)	Median hydraulic conductance (feet^2 per day)	Mean hydraulic conductance (feet^2 per day)	Maximum hydraulic conductance (feet^2 per day)
Central and Southern Gulf Coast Aquifer System	0.48	2,690	6,208	323,742
Central Carrizo-Wilcox	10	10	13.3	100
Yegua-Jackson	0.41	9.8	40.1	24,649

PLANNED APPROACH FOR MODEL REVISIONS

Our approach to improve and revise the new groundwater availability model for the central and southern Gulf Coast Aquifer System is to revise the River, General Head Boundary, and Recharge packages to reduce the simulated water budget fluxes of the model. We will also recalibrate the hydraulic conductivity distribution in areas showing the most disagreement with water-level data (areas of highest residuals). Below describes the work we have completed to simplify and revise the model as well as our plan to recalibrate the model in the coming months.

Simplify and revise model inputs

As a first step to revising and recalibrating we have simplified the model to reduce model run time for calibration and for future predictive modeling. The new model originally required five to six hours for the historical model (1980 through 2015) to complete. To simplify the model, we removed the Connected Linear Network (CLN) package. The CLN package was used in the new model to simulate groundwater pumping wells and the Rio Grande. Additionally, the CLN package was connected to the Water Mover (QRT) package, which takes water from the CLN package and distributes it as recharge over a specified area.

We have replaced the CLN node pumping wells with groundwater node wells typically used for most MODFLOW models. The CLN package had the feature of allowing pumping to be distributed across multiple layers to simulate pumping wells screened across multiple layers. Pumping wells using groundwater nodes can only pump from a single model layer. To distribute the pumping across layers in the same way as the original model, we used a

water budget analysis to determine what fraction of pumping came from each layer. The pumping was then distributed to the groundwater nodes by layer based on the pumping fraction.

We replaced the Rio Grande CLN nodes with River package cells. In addition, we revised the River package conductance to have the same value for all stress periods. In the original version of the new model the river conductance varies from stress period to stress period. As a result of the simplifications, the revised model requires only 30 minutes for the historical model to complete. All revisions are summarized in Table 10.

Table 10: Summary of models edits to improve model run times

Package	Revision	Related model update(s)
CLN	Package removed	- Pumping data transferred to the Well package - Rio Grande converted into a river in the River package
QRT	Package removed	- Pumping information evenly distributed to associated nodes in the Recharge package
RIV	Simplified	- Rio Grande added - Conductance values made constant through time - River head elevations set to 8 feet below the model node top elevation or 0 feet in elevation - Riverbed elevation set to 13 feet below the model node top elevation or negative 5 feet below sea level
GHB	Simplified	- Conductance values made constant through time
SMS	Relaxed	- HCLOSE raised from 1e-4 to 1e-2 - HICLOSE raised from 1e-5 to 1e-3

In addition to simplifying the new model we also adjusted the recharge inputs. As discussed in the *Recharge package inputs* section, recharge for the new model is based on a correlation between baseflow estimates for recharge and precipitation. The baseflow estimates were derived from a baseflow separation computer code, which uses a technique to separate high- from low-amplitude components of stream flow through three passes (Shi and others, 2023).

Baseflow for the original model was based on the first pass (least reduction in amplitude) of the baseflow separation because it was assumed that baseflow separation underestimates recharge (Shi and others, 2022). However, our review of the model suggests the overall water budget is too high, including recharge. We revised the recharge in the new model using a more conservative estimate of recharge by correlating the third pass (lowest estimate) of baseflow with precipitation. We used the same correlation model to relate recharge to precipitation to be consistent with the conceptual model and we estimated new parameters for the precipitation-recharge equation.

Recalibration Approach

The original model calibration adjusted horizontal hydraulic conductivity, general head boundary conductance, river conductance, and recharge. River conductance was adjusted for each stress period and recharge was adjusted only for the first stress period. The calibration targets (data values to be compared with model-calculated values) consisted of measured water levels and baseflow estimates.

For recalibration, the general head boundary conductance, river conductance, and hydraulic conductivity will be adjusted using PEST (Watermark Numerical Computing, 2018). PEST is a model-independent, industry-standard, parameter estimation code. Each of the parameters to be adjusted will be constrained to only include values between the ranges shown in Table 11.

River conductance and general head boundary conductance will be constant through time but are allowed to spatially vary and will be calibrated using pilot points. Pilot points are parameters specified at discrete points, but not at every model cell. The parameter estimation program (PEST) estimates the values at each discrete pilot point and a preprocessing program interpolates values for each model cell between the points. Hydraulic conductivity will also be recalibrated using a grid of pilot points. However, recalibration of hydraulic conductivity will be conducted by focusing on areas with high residuals for head and hydrograph correlation.

Figure 6 shows the mean residual between measured head and modeled head from original model for each county containing a water-level measurement used as a calibration target. Figure 7 shows the mean hydrograph fit, or mean residual between a perfect correlation or the value of 1, and the modeled correlation coefficient from original model for each county which contains wells with 10 or more years with water level measurements used as targets for calibration. Allowable hydraulic conductivity ranges will be set as 70 percent of the minimum and 130 percent of the maximum hydraulic conductivity within a local area from the original model hydraulic conductivity.

The recalibration will use measured water levels and water-level-hydrograph fit as targets. The hydrograph fit targets will indicate how well modeled water levels at certain hydrographs are correlated with the measured water levels at the same hydrograph through time. Baseflow estimates will not be used for the revised calibration.

Table 11: Minimum and maximum parameter values allowed during calibration for river and general head boundary conductance.

Parameter	Minimum value (feet^2 per day)	Maximum value (feet^2 per day)
River conductance	100	40,000
GHB conductance (660 by 660-foot model cells)	1	600
GHB conductance (1,320 by 1,320-foot model cells)	3	2,500
GHB conductance (2,640 by 2,640-foot model cells)	12	9,000
GHB conductance (5,280 by 5,280-foot model cells)	50	35,000

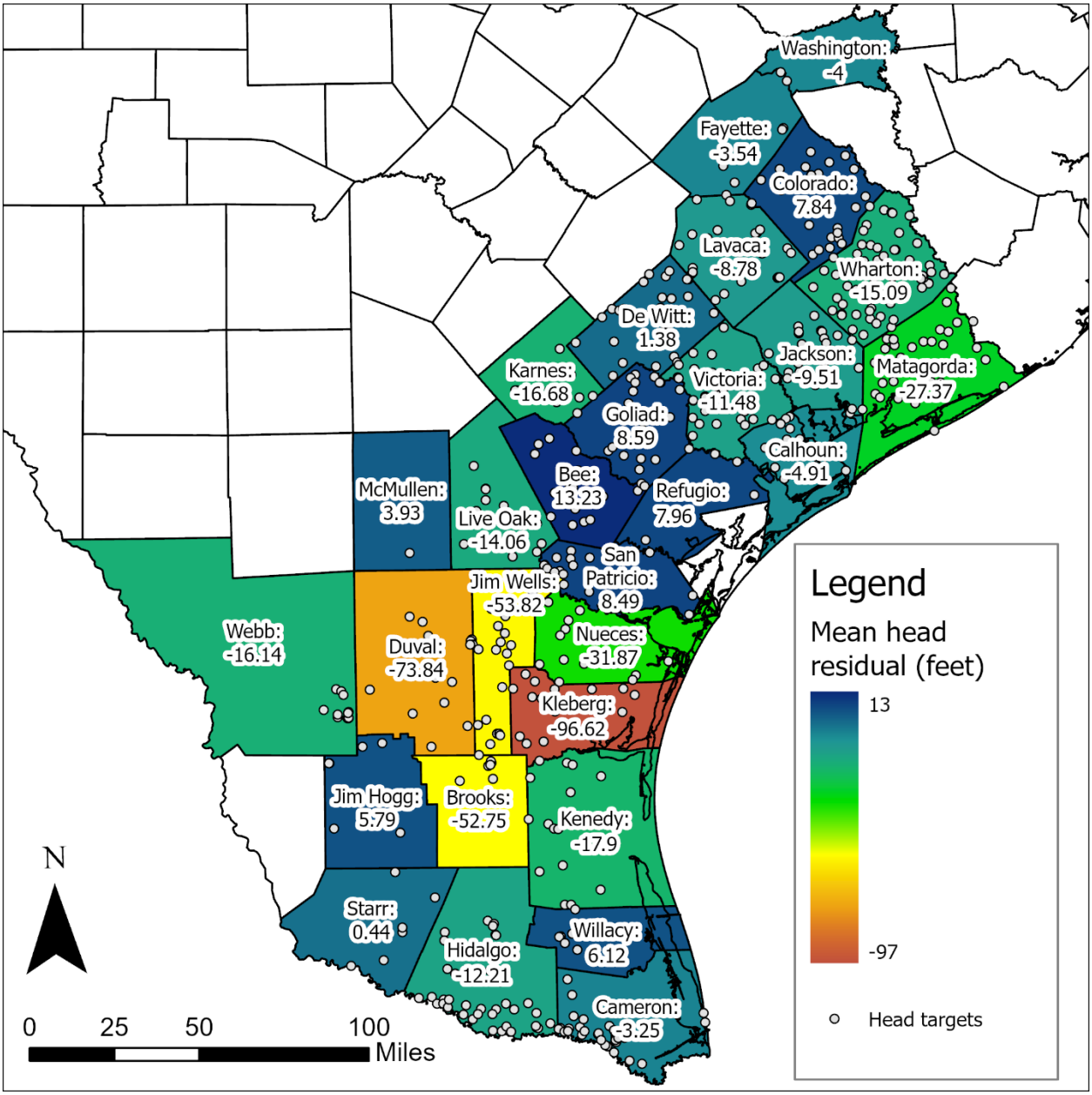


Figure 6: Map of mean head residual (measured water levels minus modeled water levels) from original model for each county that contains a water level measurement used as a calibration target.

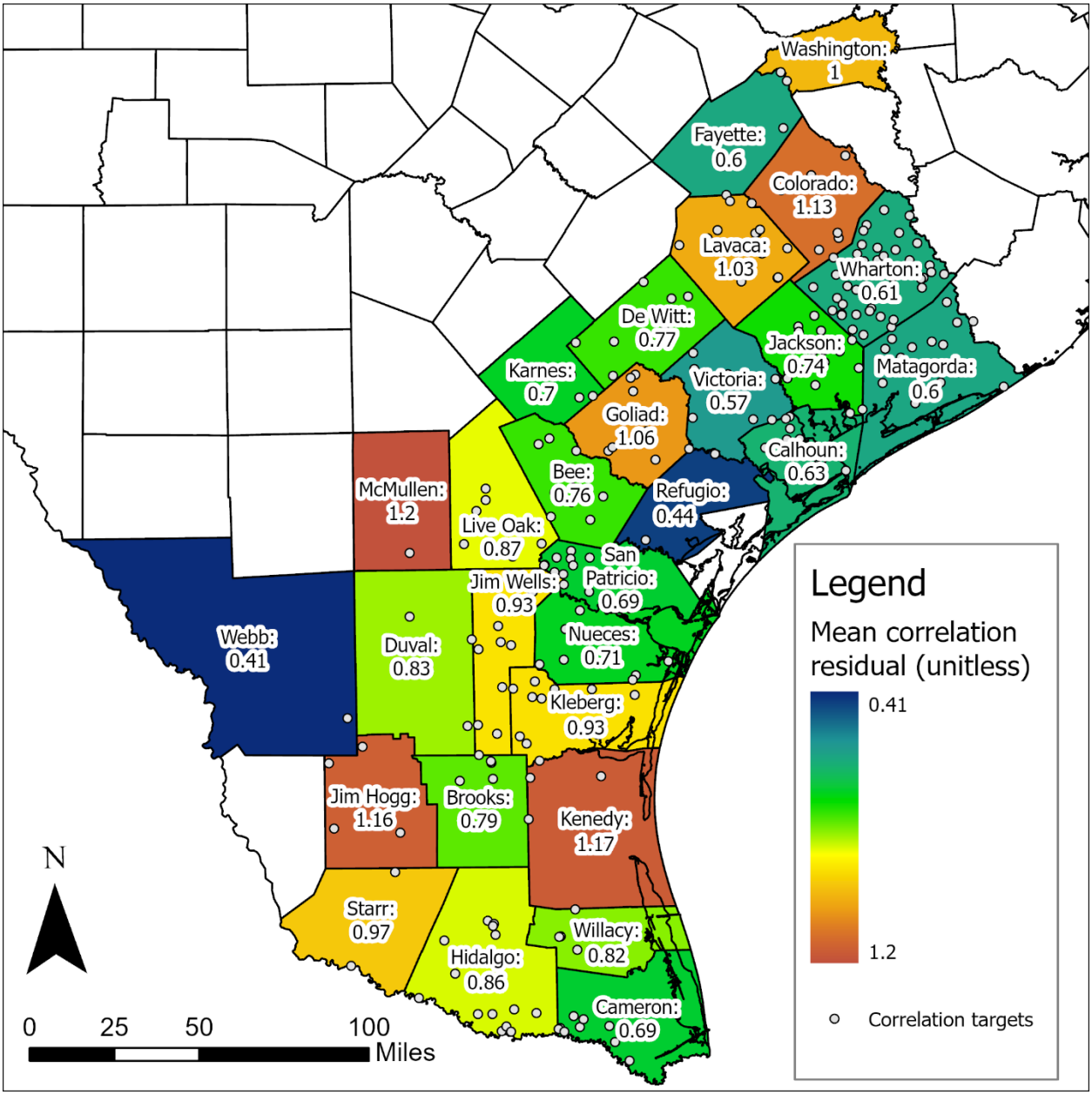


Figure 7: Map of mean correlation residual (1 minus modeled water level correlation coefficient) from original model for each county which contains a well with ten or more years of water level measurements used as a target for model calibration.

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Calhoun County Groundwater Conservation District

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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 January 22, 2024, at 5:30 PM.

Meeting Attendance:

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

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.

3.0 – Report regarding Groundwater Management

Meeting Discussion: Mr. Andruss explained the following:

Regarding Well Registration Processing

As of January 19, 2024, staff had received 3 well registration applications (ARWs) since October 1, 2023:

1. ARW-20231213-01 - Machaceks Rocking M RV Park and Campground - Administratively Complete
2. ARW-20231213-02 - Shoalwater Flats Association - Administratively Complete
3. ARWS-20230915-03 - ARWS-20230915-04 - ARWS - 20230915-05 - City of Seadrift - Administratively Complete

As of January 19, 2024, staff had received 3 Notices of Intent to Drill a Well (NIDWs) since October 1, 2023:

1. NIDW-20231030-01 - Cadys Water Wells - John Foster - Administratively Complete
2. NIDW-20231201-01 - WB Southern Drilling - Doug Walker- Administratively Complete
3. NIDW-20231201-02 - Cadys Water Wells - David Tylerkey - Administratively Complete

Regarding Production Permit Renewal Processing

As of January 19, 2024, staff had received 0 production permit renewal requests (ARPs) since October 1, 2023:

1. none.

As of January 19, 2024, staff had 0 permit renewal request cases pending:

1. none.

Regarding Permit Processing

As of January 19, 2024, staff had initiated 2 permitting request cases (PRCs) since October 1, 2023:

1. PRC-20231220-01 - ANHUPPW-20231213-01 - Machaceks Rocking M RV Park and Campground - Pending/Uncontested
2. PRC-20231220-02 - ANHUPPW-20231213-02 - Shoalwater Flats Association - Pending/Uncontested

As of January 19, 2024, staff had 16 permitting request cases pending:

1. PRC-20191126-01 - ADW-20191126-01/03/AOW-20191126-02/04 - LaSalle WCID # 1A - Pending
2. PRC-20200310-02 - ADW-20200207-01/03/05/07/AOW-20200207-02/04/06/08 - Alan Roberts, Roberts Ranch and Investments- Pending
3. PRC-20200401-01 - ADW-20200401-01/03/05/07/AOW-20200401-02/04/06/08 - Trull Service - Pending
4. PRC-20200710-01 - ADW-20200707-01/03/05/ AOW-2020070702/04/06 - Monterrey Cove, LLC - Pending

5. PRC-20201228-01 - ADW-20201218-01/AOW-20201218-02 - Justin B. Boyd - Pending
6. PRC-20210416-02 - ADW-20210412-02/04-AOW-20210412-03/05-ARW-20210416-01- 03 - Son Thanh Nguyen/Brandon Nam Van Nguyen - Pending
7. PRC-20210617-02 - ADW-20210518-01/AOW-20210518-01 - R2 Investments, LLC - Pending
8. PRC-20210701-01 - ADW-20210526-01/AOW-20210526-02 - Mark Dietzel/Big Bear Shrimp and Seafood - Pending
9. PRC-20210713-01 - ADW-20210713-01/AOW-20210713-02 - Antonio Santos - Pending
10. PRC-20220317-02 - ADW-20220308-01/AOW-20220314-01 - D and T River Properties LLC - Pending
11. PRC-20220617-01 - ARW-20220617-01/ ADW-20220617-02,03,04,05,06 /AOWS-20220124-07, AWR-20220124-08 - POID - Pending
12. PRC-20230921-01 - AVHUWS-20230915-01- City of Seadrift - Pending/Uncontested
13. PRC-20230921-02 - ANHUPPW-20230616-01 - Justin Boyd - Pending/Uncontested
14. PRC-20230921-03 - ANHUPPW-20230915-01 - Port Alto Investments - Pending/Uncontested
15. PRC-20231220-01 - ANHUPPW-20231213-01 - Machaceks Rocking M RV Park and Campground - Pending/Uncontested
16. PRC-20231220-02 - ANHUPPW-20231213-02 - Shoalwater Flats Association - Pending/Uncontested

As of January 19, 2024, staff had 49 active production permits with a combined amount of authorized groundwater production per year of 7,777.6 acre-feet:

Regarding Groundwater Production Report Processing

As of January 19, 2024, staff had processed 1 groundwater production report since October 1, 2023.

1. GPR-20231103-01 - NW-00087 - 2022 - Administratively Complete

Regarding Management of Investigations

As of January 19, 2024, staff had initiated 2 investigations related to groundwater management (i.e., permitting) since October 1, 2023:

1. INV-20231115.1413 - Failure to Satisfy Rules of the District - Production Reporting for CY2023 - Active
2. INV-20231208.1441 - Failure to Satisfy Rules of the District - Failure to Register a Well - Active

As of January 19, 2024, staff had 3 active investigations related to groundwater management (i.e., permitting):

1. INV-20221012.1455 - Failure to Obtain a Production Permit - Active
2. INV-20231115.1413 - Failure to Satisfy Rules of the District - Production Reporting for CY2023 - Active
3. INV-20231208.1441 - Failure to Satisfy Rules of the District - Failure to Register a Well - Active

Regarding Management of Enforcement Cases

As of January 19, 2024, the Board had initiated 3 enforcement case violations related to groundwater management (i.e., permitting) since October 1, 2023:

1. ECV-20231103-01 - Machaceks Rockin M RV Park and Campground - Failure to Obtain Production Permit - Resolved
2. ECV-20231103-02 - Sea Port Lakes Water Systems LLC. - Failure to Obtain Production Permit - Active
3. ECV-20231103-03 - Shoalwater Flats Association - Failure to Obtain Production Permit - Resolved

As of January 19, 2024, staff had 1 unresolved enforcement cases related to groundwater management (i.e., permitting):

1. ECV-20231103-02 - Sea Port Lakes Water Systems LLC. - Failure to Obtain Production Permit - Active

Board Action: None.

3.1 – Permit Hearing – PRC-20230921-01 – The City of Seadrift

Meeting Discussion: Mr. Andruss that Mayor Elmer DeForest for City of Seadrift seeks, under permitting request case PRC-20230921-01, a historic-use production permit protecting the historic production of groundwater from a grandfathered well system comprised of grandfathered well GW-00012 on a 0.32-acre tract of land near the intersection of West Cleveland and South 4th Street, grandfathered well GW-00088 located on a 1.31-acre tract of land near the intersection of Main Street and Dallas Avenue, and grandfathered well GW-00079 located on a 13.61-arce tract of land near the intersection of Main Street and Dallas Avenue in the City of Seadrift, Calhoun County, Texas, for municipal uses in the amount of 243.39 acre-feet per year.

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. The

applicant has not submitted a request for a district waiver in connection with the permitting request.

The applicant has submitted copies of monthly operating reports from year 2014 that summarize groundwater production from the grandfathered well system for the months of January through December. The total groundwater production recorded for year 2014 from the well system equals 243.39 acre-feet. The application includes an Affidavit regarding Evidence of Historic Use of a Well System executed by affiant Elmer DeForest.

Based on the review of the information provided within the associated application and supplemental information provided by the applicant, management has determined that the request is consistent with the policies and rules of the district.

On December 13, 2023, staff completed the public notice requirements for the hearing.

As of January 19, 2024, the district had not received any notices 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) issue a production permit for historic use of a well system to City of Seadrift for the subject well field under permitting request case PRC-20230921-01 with the following parameters and conditions and the requirements established in the rules of the district now in effect:

Permit Identification Number: HUPPWS-20240122-01
Associated Application Number: AVHUWS-20230915-01
Subject Grandfathered Well: GW-00012, GW-00079, GW-00088
Authorized Groundwater Production Amount: 243.39 acre-feet per year
Authorized Groundwater Production Purpose: Municipal Uses
Well Owner: City of Seadrift
Owner of Groundwater Resources: City of Seadrift
Authorized Operator: City of Seadrift
Reporting Requirements: per RULE 4.2: REPORTING REQUIREMENT RELATED TO NON-EXEMPT-USE WELLS

1. The authorized operator of a permit shall report to the district any monitoring data required under the permit within thirty days (30 days) of the close of the relevant reporting period unless specified otherwise within the rules of the district or the permit.
2. The well owner of a non-exempt-use well shall report the volume of groundwater produced from the non-exempt-use well to the district on an annual basis.

3. The well owner, authorized agent, or the authorized operator of a production permit shall measure the volume of produced groundwater from each of the subject wells using a device or method that is accurate within ten percent (10%) of the actual volume produced.
4. The well owner of a non-exempt-use well shall report the volume of groundwater produced from the non-exempt-use well that is accurate within ten percent (10%) of the actual volume of groundwater produced by the non-exempt use during the calendar year.
5. The well owner of a non-exempt-use well shall report the volume of groundwater produced from the non-exempt-use well for the previous calendar year (January 1 to December 31) during January of the current calendar year.
6. The well owner of a non-exempt-use well shall report the volume of groundwater produced from the non-exempt-use well using a form provided by the district.
7. The well owner of a non-exempt-use well shall include the following information when reporting the volume of groundwater produced from a non-exempt-use well:
    7.1. the well registration number assigned by the district;
    7.2. the production permit identification number;
    7.3. the reporting period;
    7.4. the volume of groundwater produced during the reporting period in acre-foot;
    7.5. the method used to determine the volumes of groundwater produced during the reporting period;
    7.6. a statement certifying, under penalty of law, that the information reported on and attached to the report was prepared under the direction or supervision of the well owner and is, to the best of the knowledge and belief of the well owner, true, accurate and complete;
    7.7. the printed name of the person submitting the report; and
    7.8. the dated signature of the person submitting the report.

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

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3.3 – Violation – ECV-20230424-03 – Juan Cruz Cervantes – Failure to Report Groundwater Production CY2022

Meeting Discussion: Mr. Andruss explained on July 24, 2023, the Board of Directors passed a motion opened and recess the enforcement hearing

regarding violation ECV-20230424-03 and a motion to instruct the General Manager to attempt to notify Juan Cruz Cervantes that if the required groundwater production report for calendar year 2022 is not submitted September 30, 2023, to the District, the Board of Directors will consider entering a finding that:

1. Juan Cruz Cervantes has committed a violation of District Rule 4.2 REPORTING REQUIREMENT RELATED TO NON-EXEMPT USE WELLS by failing to report groundwater production for calendar year 2022 for non-exempt well NW-00087 and that such violation is continuing. Each day of continued failure to report the groundwater production for calendar year 2022 constitutes a separate violation.
2. The penalty for this violation is assessed at $2,000.00. Additional penalties are assessed at $50.00 per day for each day following adoption of this order until the groundwater production for 2022 is properly reported.
3. Further, any associated permit for well No. NW-00087 is hereby cancelled and further production is prohibited from the well until said permit is reinstated by the district. District staff is ordered to place a seal upon the well to prevent further production.
4. Legal Counsel is hereby instructed to file suit if necessary to enforce this order.

On August 7, staff of the district mailed the final notice of offer to settle a violation by certified mail.

On August 8, 2023, staff of the district attempted to hand-deliver final notice of offer to settle a violation ECV-20230425-03 to Mr. Juan Cruz Cervantes.

On October 26, 2023, staff of the District mailed a letter by certified and regular USPS mail to the address of Mr. Juan Cruz Cervantes at 145 Blevins Road, Seadrift Texas 77983.

On October 27, 2023, staff of the District attempted to hand-deliver a letter to Mr. Juan Cruz Cervantes at 145 Blevins Road, Seadrift Texas 77983.

On November 3, 2023, Mr. Juan Cruz Cervantes came by the VCGCD office to discuss the violation ECV-20230425-03 with staff of the District. Mr. Cervantes explained that he had submitted the groundwater production report for CY2022 to the offices of the district before January 1, 2023. Mr. Andruss, General Manager for the District, explained to Mr. Cervantes that if he submits an administratively complete groundwater production report for CY2022 for well NW-00087, he would recommend to the Board of Directors at the January 2024 meeting that they consider the violation resolved and staff of the district would contact him by

phone at (281)-905-2778 if there will be any settlement fees for the enforcement case violation ECV-20230424-03.

Board Action: Mr. Hahn moved to designate violation ECV-20230424-03 resolved without penalty. Mr. Brett seconded the motion. The motion passed unanimously.

3.4 – Violation ECV-20231103-02 – Seaport Lakes Water Systems LLC.

Meeting Discussion: Mr. Andruss explained on October 23, 2023, the Board passed a motion to:

1. find that Seaport Lakes Water Systems LLC. violated RULE 4.1: GENERAL POLICIES RELATED TO PERMITS of the Rules of the District related to water well(s) owned by the Seaport Lakes Water Systems LLC. used to produce groundwater for public water system uses unless evidence to the contrary or evidence of relevant extenuating circumstances is submitted to the District;
2. authorize the General Manager to initiate an enforcement case regarding the violation;
3. set a $2,000.00 penalty to be paid by Seaport Lakes Water Systems LLC. for each violation per RULE 11.10: PENALTIES of the Rules of the District; and
4. offer to settle the violation without payment of the penalties if Seaport Lakes Water Systems LLC. consents to the following conditions:
    1. acknowledges the violation by December 31, 2023;
    2. pays a settlement fee of $0.00 by December 31, 2023; and
    3. submits an administratively complete production permit application and any applicable applications fees to the District by December 31, 2023.

In response to the action taken by the Board, staff recorded violation Enforcement Case Violation - ECV-20231103-02 - Sea Port Lakes Water Systems LLC. - Failure to Obtain Production Permit - Active

On November 16, 2023, staff attempted to provide notice of violation ECV-20231103-02 to Seaport Lakes Water Systems LLC. by certified mail (CMRRR 7022 1670 0003 4383 0563).

On December 6, 2023, staff attempted to provide notice of violation ECV-20231103-02 to Seaport Lakes Water Systems LLC. by certified mail (CMRRR 7022 1670 0003 4383 0594).

On January 11, 2024, the staff attempted to provide notice of need to file suit and intent to seek authorization to pursue enforcement of the rules by filing a civil suit

against Seaport Lakes Water Systems LLC. at the next regularly scheduled meeting of the board of directors to Seaport Lakes Water Systems LLC. by certified mail (CMRRR 7022 1670 0003 4383 0907).

Board Action: Mr. Hahn moved to authorize the general manager to prepare for and schedule an enforcement hearing related to ECV-20231103-02 - Seaport Lakes Water Systems LLC. at the meeting scheduled for April 22, 2024. Mr. Brett 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.

4.0 – Report regarding Groundwater Protection

Meeting Discussion: Mr. Andruss explained the following:

Regarding Well Inspections

As of January 20, 2024, staff had recorded 0 well inspection forms (WIFs) since October 1, 2023:

1. none.

Regarding Management of Investigations related to Groundwater Protection

As of January 20, 2024, staff had initiated 0 investigations related to Groundwater Protection since October 1, 2023:

1. none.

As of January 20, 2024, staff had 0 active investigation related to Groundwater Protection:

1. none.

Regarding Management of Enforcement Cases related to Groundwater Protection

As of January 20, 2024, the Board had initiated 0 enforcement cases related to Groundwater Protection since October 1, 2023:

1. none.

As of January 20, 2024, staff had 0 unresolved enforcement case violations related to Groundwater Protection:

1. none.

Board Action: None.

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

5.0 – Report regarding Groundwater Monitoring

Meeting Discussion: Mr. Andruss explained the following:

Regarding Monitoring of Drought Conditions

As of January 20, 2024, the U.S. Drought Monitor (https://www.drought.gov/states/texas/county/calhoun) indicates that 100% of Calhoun County is experiencing abnormally dry conditions.

As of January 20, 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 all portions of Calhoun County are experiencing abnormally dry conditions.

Regarding Monitoring of Water Levels

As of January 20, 2024, staff had collected 0 water level measurements since October 1, 2023:

1. none.

Regarding Monitoring of Water Quality

As of January 20, 2024, staff had collected 0 water quality field measurements since October 1, 2023:

1. none.

As of October 10, 2023, staff had collected 2 water quality samples since October 1, 2023:

1. none.

As of October 10, 2023, staff had received 5 water quality lab reports since October 1, 2023:

1. none.

Regarding Annual Assessment of Water Levels

See: MFC-20240122-5.1 - Report regarding Groundwater Level Analysis.

Board Action: None.

5.1 – Report regarding Groundwater Level Analysis

Meeting Discussion: Mr. Andruss explained on December 18, 2023, Dr. Young submitted the report on analysis of CY2022 water levels using the geostatistical approach for Calhoun County, Victoria County, Jackson County, and Refugio County.

Board Action: Mr. Dierschke moved to 1) accept the report on analysis of CY2022 water levels using the geostatistical approach submitted by Dr. Young of Intera, 2) find that the report supports the finding that the district is, as of CY2022, satisfying the desired future condition for Calhoun County, 3) authorize the general manager to pay the district's share of the project costs. Mr. Brett seconded the motion. The motion passed unanimously.

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

6.0 – Report regarding Groundwater Conservation

Meeting Discussion: None.

Board Action: None.

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.

7.0 – Report regarding Groundwater Resource Planning

Meeting Discussion: Mr. Andruss explained the following:

Regarding Regional Water Planning Participation

Representatives of the district participated in the meeting of the South Central Texas Regional Planning Group (Region L) held on November 2, 2023, to continue efforts to develop the 2026 Regional Water Plan. The next meeting of Region P is scheduled for February 14, 2024.

Regarding GMA 15 Joint Planning

Representatives of the district participated in the meeting of the representatives of Groundwater Management Area 15 on January 11, 2024 to continue joint planning efforts. During the meeting the members received a report from TWDB stating that the internal work to compare predictive results when modeling the GMA 15 DFC pumping scenario using the previous GAM (CGCD-GAM) and the current GAM (combined GMA 15 and GMA 16 extent) resulted in significant discrepancies and issues. TWDB is undertaking a review of the new model. The representatives agreed to postpone action on the joint planning work until the next meeting of GMA 15. Staff of the district had suspended efforts to negotiate terms of an agreement with Intera until TWDB provides clarity regarding the GAM to be used during the current joint planning cycle. The next meeting of the representatives of Groundwater Management Area 15 is scheduled for April 11, 2024, at Goliad County GCD offices.

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.

8.0 – Report regarding Groundwater Policy

Meeting Discussion: Mr. Andruss explained staff and legal counsel reviewed the passed legislation of the previous legislative session and developed, posted, and provided notice of proposed rule revisions to be considered at this meeting scheduled by the Board of Directors.

Board Action: None.

8.1 – Hearing regarding Proposed Rules

Meeting Discussion: Mr. Andruss explained on December 20, 2023, staff of the district posted the public notice for this rulemaking hearing and the proposed rule revisions on the district website.

On December 26, 2023, staff of the district completed the public notice requirements for this rulemaking hearing.

The proposed revisions represent policy changes and clarifications related to:

1. policies related to permitting,
2. policies related to historic use of groundwater,
3. policies related to non-historic use of groundwater,

4. policies related to district waivers and petitions to amend the rules of the district, and policies related to waste, violations, investigations, and enforcement.

The proposed revisions are intended to clarify the regulations of the district, correct typographic errors, and incorporate required provisions associated with rule amendment petitions.

As of January 20, 2024, the District had received no feedback regarding the proposed revisions.

Board Action: Mr. Johnson moved to convene the public hearing at approximately 5:37 PM. Mr. Brett seconded the motion. The motion passed unanimously.

Mr. Hahn moved to close the public hearing after accepting all comments and questions regarding the proposed rules at approximately 5:37 PM. Mr. Dierschke seconded the motion. The motion unanimously.

8.1.1 – Adoption of Proposed Rules

Meeting Discussion: Mr. Andruss explained provided the board does not incorporate any substantive revisions to the proposed rules of the district and closes the rulemaking hearing for the proposed rules of the district, consideration of and possible adoption of the proposed rules of the district would be appropriate.

Board Action: Mr. Brett moved to adopt the proposed rules of the district. Mr. Johnson 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.

9.0 – Report regarding Administration and Management

Meeting Discussion: Mr. Andruss explained the next meetings of the Board are scheduled for April 22, 2024, July 22, 2024, August 26, 2024 (Budget and Tax Rate Matters), and October 28, 2024, with each meeting to convene at 9:00 AM.

Regular meetings will be rescheduled as necessary and special meeting may be scheduled to address unforeseen issues.

Board Action: None.

9.1 – Minutes of the Previous Meeting

Meeting Discussion: Mr. Andruss explained the minutes for the meeting held on October 23, 2023, were sent to the board members prior to the meeting.

Board Action: Mr. Brett moved to accept and approve the meeting minutes for October 23, 2023, as drafted. Mr. May seconded the motion. The motion passed unanimously.

9.2 – Financial Reports of the District

Meeting Discussion: Mr. Andruss explained the internal control review reports and internal financial reports for September, October and November 2023 have been compiled, reviewed and sent to the board members prior to the meeting.

Board Action: Mr. Johnson moved to accept the internal control review and internal financial reports for September, October and November 2023. Mr. Brett seconded the motion. The motion passed unanimously.

9.2.1 – Financial Transaction Review

Meeting Discussion: Mr. Andruss explained as of November 30, 2023, since October 19, 2023, there have been 5 accounts payable and 14 accounts receivable transactions.

Board Action: None.

9.3 – Investments of the District

Meeting Discussion: Mr. Andruss explained the investment reports for September, October, and November 2023, have been developed, reviewed, and sent to the board members prior to the meeting.

Board Action: Mr. Brett moved to accept the investment reports for September, October, and November 2023. Mr. Dierschke seconded the motion. The motion passed unanimously.

9.4 – 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:

1. ACCTP-20230122-01 - $945.00 - Allison, Bass & Magee, LLP

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

9.6 – Financial Audit for the Previous Fiscal Year

Meeting Discussion: Mr. Andruss explained the District previously reviewed and considered the services provided by consultants on September 7, 2022. The District has obtained services from Jim Allison of Allison, Bass and Magee, Dr. Venkatesh Uddameri as well as Steve Young of Intera, Inc. in the past. The services provided by each consultant have been considered acceptable by the District. The services providedf by Dr. Venkatesh Uddameri and Steve Young of Intera, Inc. have been obtained through interlocal cooperation agreements with the VCGCD.

Board Action: Mr. Hahn moved to continue the authorization for the General Manager to obtain proposals and services from Dr. Venkatesh Uddameri, Steve Young of Intera, Inc., and other consultants contracted with the VCGCD in accordance with the conditions established in the agreements between VCGCD and the consultants as appropriate. Mr. Johnson 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: None.

Board Action: None.

Agenda Item 11: Adjourn

11.0 – Adjourn Meeting

Meeting Discussion: None.

Board Action: Mr. Johnson moved to adjourn the meeting at 6:04 PM after concluding all business of the District. Mr. Dierschke seconded the motion. The motion passed unanimously.

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

CCGCD - Adm - FM - Internal Control Review Reports - ICRR-20231231-01 - December 2023

Calhoun CountyGroundwater Conservation DistrictInternal Control Review Report

Reporting Period Start: 12/1/23
Reporting Period Stop: 12/31/23

Related Documentation
CCGCD - Adm - FM - Financial Registry - FY2024- Check Out 20240326.0935 CPD - Check In 20240403.1232 CPD
Bank Statement Links:

1. CCGCD - Adm - FM - Bank Statements - BS-20231229-01 - CD# 0514 - RECONCILED
2. CCGCD - Adm - FM - Bank Statements - BS-20231229-02 - CD# 0516 - RECONCILED
3. CCGCD - Adm - FM - Bank Statements - BS-20231231-01 - Prosperity 3520 - RECONCILED
4. CCGCD - Adm - FM - Bank Statements - BS-20231231-02 - 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-20231231-01 - December 2023

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 valueof the pledged collateral and FDIC insurance exceed the total of investments per banking institution? Yes
Comments:

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

Caitlynn Davenport

PDF of Executed Report:

Note Template Link: CCGCD - Adm - FM - Internal Control Review Reports - ICRR-YYYYMMDD-SQ

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-20231231-01: DATE: 12/31/2023	BS-20231231-01		$ 1,143,006.97	$ 9,099.21	$ -	$ 1,152,106.18	$ 1,152,106.18	$ -
Prosperity 4152	Prosperity 4152 : BS-20231231-02: DATE: 12/31/2023	BS-20231231-02		$ 484,562.98	$ 101,396.80	$ (23,135.91)	$ 562,823.87	$ 562,823.87	$ -
CD# 0514	CD# 0514 : BS-20231229-01: DATE: 12/29/2023	BS-20231229-01		$ 254,239.74	$ 2,123.42	$ -	$ 256,363.16	$ 256,363.16	$ -
CD# 0516	CD# 0516 : BS-20231229-02: DATE: 12/29/2023	BS-20231229-02		$ 254,112.67	$ 2,059.01	$ -	$ 256,171.68	$ 256,171.68	$ -
Total				**$ 2,135,922.36**	**$ 114,678.44**	**$ (23,135.91)**	**$ 2,227,464.89**	**$ 2,227,464.89**	**$ -**

Note: cash-basis accounting method used to develop reports.
Tab: Account Reconciliation Report

Institution	Type	CUSIP	Description	Safekeeping Location	Safekeeping Receipt	Credit Rating	Market Value
Prosperity Bank	FDIC Insurance	N/A	N/A	N/A		N/A	$ 250,000.00
Prosperity Bank	Pledged Collateral	3138WB6T7	FNMA #AS2681	FHLB		AA+	$ 312,689.80
Prosperity Bank	Pledged Collateral	3138WBBZ7	FNMA #AS1855	FHLB		AA+	$ 96,859.10
Prosperity Bank	Pledged Collateral	3138WDYL9	FNMA #AS4314	FHLB		AA+	$ 260,615.59
Prosperity Bank	Pledged Collateral	3138WDYL9	FNMA #AS4314	FHLB		AA+	$ 12.63
Prosperity Bank	Pledged Collateral	3138WJAC2	FNMA #AS8102	FHLB		AA+	$ 250,747.68
Prosperity Bank	Pledged Collateral	3133KYUN7	FR #RB5089	FHLB		AA+	$ 308,956.66
Prosperity Bank	Pledged Collateral	31418DV25	FNMA #MA4232	FHLB		AA+	$ 634,014.81
Prosperity Bank	Pledged Collateral	31418DY71	FNMA #MA4333	FHLB		AA+	$ 416,650.67
Total							**$ 2,530,546.94**

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

Budget Program	Budget Amount	Transaction Total	Budget Balance
1001 - Administration - Revenue	$ 452,000.00	$ 114,369.53	$ (337,630.47)
1003 - Administration - Technology	$ (23,900.00)	$ (468.96)	$ 23,431.04
1004 - Administration - General	$ (180,600.00)	$ (6,818.04)	$ 173,781.96
2000 - Groundwater Conservation	$ (14,500.00)	$ (4,157.00)	$ 10,343.00
3000 - Groundwater Management	$ (5,000.00)	$ (2,087.00)	$ 2,913.00
4000 - Groundwater Monitoring	$ (115,100.00)	$ (3,035.00)	$ 112,065.00
5000 - Groundwater Policy	$ -	$ (2,087.00)	$ (2,087.00)
6000 - Groundwater Protection	$ (12,500.00)	$ (2,087.00)	$ 10,413.00
8000 - Groundwater Resource Planning	$ (7,500.00)	$ (2,087.00)	$ 5,413.00
Total	**$ 92,900.00**		**$ (1,357.47)**

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

Budget Category	Budget Amount	Transaction Total	Budget Balance
0120 - Tax Collections	$ 428,200.00	$ 100,919.59	$ (327,280.41)
0130 - Interest Income	$ 23,800.00	$ 13,608.85	$ (10,191.15)
0140 - District Fees - GCD Management and Operations Cost-Sharing Fees	$ -	$ -	$ -
0143 - District Fees - Permitting	$ -	$ 150.00	$ 150.00
0145 - District Fees - Enforcement	$ -	$ -	$ -
0150 - Grants	$ -	$ -	$ -
0160 - Refunds	$ -	$ -	$ -
0215 - District Fees - Legislative Services Cost-Sharing Fees	$ -	$ -	$ -
0300 - Reserve Funds	$ -	$ -	$ -
210 - Legal Services	$ (25,000.00)	$ (4,109.96)	$ 20,890.04
215 - Legislative and Administrative Action Representation Services	$ (5,000.00)	$ -	$ 5,000.00
220 - Professional and Technical Services	$ (10,000.00)	$ -	$ 10,000.00
221 - Professional and Technical Services - Auditor	$ (10,000.00)	$ -	$ 10,000.00
222 - Professional and Technical Services - Tax Assessor	$ (7,500.00)	$ -	$ 7,500.00
223 - Professional and Technical Services - Appraisal District	$ (7,500.00)	$ (2,078.49)	$ 5,421.51
224 - Professional and Technical Services - Accountant	$ -	$ -	$ -
225 - Professional and Technical Services - Hydrogeologist	$ (37,500.00)	$ -	$ 37,500.00
226 - Professional and Technical Services - Laboratory	$ (10,000.00)	$ -	$ 10,000.00
227 - Professional and Technical Services - VCGCD	$ (92,800.00)	$ (14,609.00)	$ 78,191.00
230 - Insurance and Bonds	$ (2,300.00)	$ -	$ 2,300.00
310 - Supplies - Office	$ (4,000.00)	$ -	$ 4,000.00
311 - Supplies - Field	$ -	$ -	$ -
315 - Certified Mail and Stamps	$ (2,500.00)	$ -	$ 2,500.00
325 - Fuel	$ -	$ -	$ -
330 - Training and Travel Expenses	$ (1,500.00)	$ -	$ 1,500.00
340 - Membership/Dues/Subscriptions	$ -	$ (62.00)	$ (62.00)
350 - Lease	$ (10,000.00)	$ -	$ 10,000.00
360 - Sponsorships and Cost-Sharing	$ -	$ -	$ -
361 - Sponsorships and Cost-Sharing - Well Plugging	$ (2,500.00)	$ -	$ 2,500.00
362 - Sponsorships and Cost-Sharing - Borehole Logging	$ (5,000.00)	$ -	$ 5,000.00
363 - Sponsorships and Cost-Sharing - Conservation Promotion	$ (14,500.00)	$ -	$ 14,500.00
380 - Aquifer Monitoring Network Development	$ (50,000.00)	$ -	$ 50,000.00
410 - Equipment - Office	$ (2,500.00)	$ (327.50)	$ 2,172.50
415 - Equipment - Field	$ (30,000.00)	$ -	$ 30,000.00
420 - Technology Services - Office Productivity	$ (3,300.00)	$ -	$ 3,300.00
430 - Technology Services - Miscellaneous	$ (500.00)	$ (106.74)	$ 393.26
432 - Technology Services - Digital Record and Workflow System	$ (7,300.00)	$ (430.50)	$ 6,869.50
433 - Technology Services - Record Archival System	$ (800.00)	$ (109.72)	$ 690.28
434 - Technology Services - Website and Email System	$ (3,000.00)	$ (1,021.38)	$ 1,978.62
435 - Technology Services - Phone System	$ (1,200.00)	$ -	$ 1,200.00
436 - Technology Services - Internet	$ (1,200.00)	$ -	$ 1,200.00
450 - Equipment Maintenance and Repair	$ (5,500.00)	$ -	$ 5,500.00

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

Budget Category	Budget Amount	Transaction Total	Budget Balance
500 - Public Notices and Publications	$ (6,000.00)	$ (114.10)	$ 5,885.90
900 - Miscellaneous	$ (200.00)	$ (166.52)	$ 33.48
Total	**$ 92,900.00**		**$ (1,357.47)**

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

Program	Sum of Split Amount
1001 - Administration - Revenue	$ 114,369.53
1003 - Administration - Technology	$ (468.96)
1004 - Administration - General	$ (6,818.04)
2000 - Groundwater Conservation	$ (4,157.00)
3000 - Groundwater Management	$ (2,087.00)
4000 - Groundwater Monitoring	$ (3,035.00)
5000 - Groundwater Policy	$ (2,087.00)
6000 - Groundwater Protection	$ (2,087.00)
8000 - Groundwater Resource Planning	$ (2,087.00)
(blank)	
Grand Total	**$ 91,542.53**

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

Category	Sum of Split Amount
0120 - Tax Collections	$ 100,919.59
0130 - Interest Income	$ 13,608.85
0143 - District Fees - Permitting	$ 150.00
210 - Legal Services	$ (4,109.96)
223 - Professional and Technical Services - Appraisal District	$ (2,078.49)
227 - Professional and Technical Services - VCGCD	$ (14,609.00)
340 - Membership/Dues/Subscriptions	$ (62.00)
410 - Equipment - Office	$ (327.50)
430 - Technology Services - Miscellaneous	$ (106.74)
432 - Technology Services - Digital Record and Workflow System	$ (430.50)
433 - Technology Services - Record Archival System	$ (109.72)
434 - Technology Services - Website and Email System	$ (1,021.38)
500 - Public Notices and Publications	$ (114.10)
900 - Miscellaneous	$ (166.52)
(blank)	
Grand Total	**$ 91,542.53**

Row Labels	Sum of Split Amount
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**
Prosperity 4152	
Credit	
1001 - Administration - Revenue	
0120 - Tax Collections	$ 495.34
TR-20231023-01-C	**$ 2,338.14**
Operating	**$ 2,338.14**

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

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	$	(270.00)
2000 - Groundwater Conservation		
210 - Legal Services	$	(1,290.00)
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	$	(1,103.75)
2000 - Groundwater Conservation		
210 - Legal Services	$	(930.00)
TR-20231023-03-D	**$**	**(158.91)**
Operating	**$**	**(158.91)**
Prosperity 4152		
Debit		
1001 - Administration - Revenue		
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	$	(1,033.38)
2000 - Groundwater Conservation		
227 - Professional and Technical Services - VCGCD	$	(1,033.39)
3000 - Groundwater Management		
227 - Professional and Technical Services - VCGCD	$	(1,033.39)
4000 - Groundwater Monitoring		

227 - Professional and Technical Services - VCGCD	$	(1,033.39)
5000 - Groundwater Policy		
227 - Professional and Technical Services - VCGCD	$	(1,033.39)
6000 - Groundwater Protection		
227 - Professional and Technical Services - VCGCD	$	(1,033.39)
8000 - Groundwater Resource Planning		
227 - Professional and Technical Services - VCGCD	$	(1,033.39)
TR-20231023-05-D	**$**	**(7,375.28)**
Operating	**$**	**(7,375.28)**
Prosperity 4152		
Debit		
1004 - Administration - General		
227 - Professional and Technical Services - VCGCD	$	(1,053.62)
2000 - Groundwater Conservation		
227 - Professional and Technical Services - VCGCD	$	(1,053.61)
3000 - Groundwater Management		
227 - Professional and Technical Services - VCGCD	$	(1,053.61)
4000 - Groundwater Monitoring		
227 - Professional and Technical Services - VCGCD	$	(1,053.61)
5000 - Groundwater Policy		
227 - Professional and Technical Services - VCGCD	$	(1,053.61)
6000 - Groundwater Protection		
227 - Professional and Technical Services - VCGCD	$	(1,053.61)
8000 - Groundwater Resource Planning		
227 - Professional and Technical Services - VCGCD	$	(1,053.61)
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		
2000 - Groundwater Conservation		
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		
1003 - Administration - Technology		
430 - Technology Services - Miscellaneous	$	(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		
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)
1004 - Administration - General		
900 - Miscellaneous	$	(166.52)
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		
340 - Membership/Dues/Subscriptions	$	(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**
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		
1004 - Administration - General		
432 - Technology Services - Digital Record and Workflow System	$	(199.26)
434 - Technology Services - Website and Email System	$	(52.12)
4000 - Groundwater Monitoring		
434 - Technology Services - Website and Email System	$	(948.00)
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
(blank)		
(blank)		
(blank)		
(blank)		
(blank)		
(blank)		
(blank)		
(blank)		
Grand Total	**$**	**91,542.53**

CCGCD - Adm - FM - Internal Control Review Reports - ICRR-20240131-01 - January 2024

Calhoun CountyGroundwater Conservation DistrictInternal Control Review Report

Reporting Period Start: 1/1/24
Reporting Period Stop: 1/31/24

Related Documentation
CCGCD - Adm - FM - Financial Registry - FY2024- Check Out 20240403.1301 CPD - Check In 20240404.1215 CPD
Bank Statement Links:

1. CCGCD - Adm - FM - Bank Statements - BS-20231229-01 - CD# 0514 - RECONCILED
2. CCGCD - Adm - FM - Bank Statements - BS-20231229-02 - CD# 0516 - RECONCILED
3. CCGCD - Adm - FM - Bank Statements - BS-20240131-01 - Prosperity 3520 - RECONCILED
4. CCGCD - Adm - FM - Bank Statements - BS-20240131-02 - 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-20240131-01 - January 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 valueof the pledged collateral and FDIC insurance exceed the total of investments per banking institution? Yes
Comments:

Question#7: Do the external financial recordscomport 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	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-20240131-01: DATE: 01/31/2024	BS-20240131-01		$ 1,143,006.97	$ 12,173.07	$ -	$ 1,155,180.04	$ 1,155,180.04	$ -
Prosperity 4152	Prosperity 4152 : BS-20240131-02: DATE: 01/31/2024	BS-20240131-02		$ 484,562.98	$ 133,711.77	$ (26,358.95)	$ 591,915.80	$ 591,915.80	$ -
CD# 0514	CD# 0514 : BS-20231229-01: DATE: 12/29/2023	BS-20231229-01		$ 254,239.74	$ 2,123.42	$ -	$ 256,363.16	$ 256,363.16	$ -
CD# 0516	CD# 0516 : BS-20231229-02: DATE: 12/29/2023	BS-20231229-02		$ 254,112.67	$ 2,059.01	$ -	$ 256,171.68	$ 256,171.68	$ -
Total				**$ 2,135,922.36**	**$ 150,067.27**	**$ (26,358.95)**	**$ 2,259,630.68**	**$ 2,259,630.68**	**$ -**

Note: cash-basis accounting method used to develop reports.
Tab: Account Reconciliation Report

Institution	Type	CUSIP	Description	Safekeeping Location	Safekeeping Receipt	Credit Rating	Market Value
Prosperity Bank	FDIC Insurance	N/A	N/A	N/A		N/A	$ 250,000.00
Prosperity Bank	Pledged Collateral	3138WB6T7	FNMA #AS2681	FHLB		AA+	$ 300,013.81
Prosperity Bank	Pledged Collateral	3138WBBZ7	FNMA #AS1855	FHLB		AA+	$ 94,237.33
Prosperity Bank	Pledged Collateral	3138WDYL9	FNMA #AS4314	FHLB		AA+	$ 253,552.37
Prosperity Bank	Pledged Collateral	3138WDYL9	FNMA #AS4314	FHLB		AA+	$ 12.29
Prosperity Bank	Pledged Collateral	3138WJAC2	FNMA #AS8102	FHLB		AA+	$ 240,862.59
Prosperity Bank	Pledged Collateral	3133KYUN7	FR #RB5089	FHLB		AA+	$ 300,910.81
Prosperity Bank	Pledged Collateral	31418DV25	FNMA #MA4232	FHLB		AA+	$ 602,781.42
Prosperity Bank	Pledged Collateral	31418DY71	FNMA #MA4333	FHLB		AA+	$ 393,461.42
Total							**$ 2,435,832.04**

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

Budget Program	Budget Amount	Transaction Total	Budget Balance
1001 - Administration - Revenue	$ 452,000.00	$ 149,758.36	$ (302,241.64)
1003 - Administration - Technology	$ (23,900.00)	$ (1,080.25)	$ 22,819.75
1004 - Administration - General	$ (180,600.00)	$ (8,782.44)	$ 171,817.56
2000 - Groundwater Conservation	$ (14,500.00)	$ (4,157.00)	$ 10,343.00
3000 - Groundwater Management	$ (5,000.00)	$ (2,734.35)	$ 2,265.65
4000 - Groundwater Monitoring	$ (115,100.00)	$ (3,035.00)	$ 112,065.00
5000 - Groundwater Policy	$ -	$ (2,087.00)	$ (2,087.00)
6000 - Groundwater Protection	$ (12,500.00)	$ (2,087.00)	$ 10,413.00
8000 - Groundwater Resource Planning	$ (7,500.00)	$ (2,087.00)	$ 5,413.00
Total	**$ 92,900.00**		**$ 30,808.32**

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

Budget Category	Budget Amount	Transaction Total	Budget Balance
0120 - Tax Collections	$ 428,200.00	$ 133,111.61	$ (295,088.39)
0130 - Interest Income	$ 23,800.00	$ 16,805.66	$ (6,994.34)
0140 - District Fees - GCD Management and Operations Cost-Sharing Fees	$ -	$ -	$ -
0143 - District Fees - Permitting	$ -	$ 150.00	$ 150.00
0145 - District Fees - Enforcement	$ -	$ -	$ -
0150 - Grants	$ -	$ -	$ -
0160 - Refunds	$ -	$ -	$ -
0215 - District Fees - Legislative Services Cost-Sharing Fees	$ -	$ -	$ -
0300 - Reserve Funds	$ -	$ -	$ -
210 - Legal Services	$ (25,000.00)	$ (4,109.96)	$ 20,890.04
215 - Legislative and Administrative Action Representation Services	$ (5,000.00)	$ -	$ 5,000.00
220 - Professional and Technical Services	$ (10,000.00)	$ -	$ 10,000.00
221 - Professional and Technical Services - Auditor	$ (10,000.00)	$ -	$ 10,000.00
222 - Professional and Technical Services - Tax Assessor	$ (7,500.00)	$ -	$ 7,500.00
223 - Professional and Technical Services - Appraisal District	$ (7,500.00)	$ (2,078.49)	$ 5,421.51
224 - Professional and Technical Services - Accountant	$ -	$ -	$ -
225 - Professional and Technical Services - Hydrogeologist	$ (37,500.00)	$ -	$ 37,500.00
226 - Professional and Technical Services - Laboratory	$ (10,000.00)	$ -	$ 10,000.00
227 - Professional and Technical Services - VCGCD	$ (92,800.00)	$ (14,609.00)	$ 78,191.00
230 - Insurance and Bonds	$ (2,300.00)	$ (2,215.78)	$ 84.22
310 - Supplies - Office	$ (4,000.00)	$ -	$ 4,000.00
311 - Supplies - Field	$ -	$ -	$ -
315 - Certified Mail and Stamps	$ (2,500.00)	$ -	$ 2,500.00
325 - Fuel	$ -	$ -	$ -
330 - Training and Travel Expenses	$ (1,500.00)	$ -	$ 1,500.00
340 - Membership/Dues/Subscriptions	$ -	$ (62.00)	$ (62.00)
350 - Lease	$ (10,000.00)	$ -	$ 10,000.00
360 - Sponsorships and Cost-Sharing	$ -	$ -	$ -
361 - Sponsorships and Cost-Sharing - Well Plugging	$ (2,500.00)	$ -	$ 2,500.00
362 - Sponsorships and Cost-Sharing - Borehole Logging	$ (5,000.00)	$ -	$ 5,000.00
363 - Sponsorships and Cost-Sharing - Conservation Promotion	$ (14,500.00)	$ -	$ 14,500.00
380 - Aquifer Monitoring Network Development	$ (50,000.00)	$ -	$ 50,000.00
410 - Equipment - Office	$ (2,500.00)	$ (327.50)	$ 2,172.50
415 - Equipment - Field	$ (30,000.00)	$ -	$ 30,000.00
420 - Technology Services - Office Productivity	$ (3,300.00)	$ -	$ 3,300.00
430 - Technology Services - Miscellaneous	$ (500.00)	$ (223.41)	$ 276.59
432 - Technology Services - Digital Record and Workflow System	$ (7,300.00)	$ (572.20)	$ 6,727.80
433 - Technology Services - Record Archival System	$ (800.00)	$ (167.28)	$ 632.72
434 - Technology Services - Website and Email System	$ (3,000.00)	$ (1,065.36)	$ 1,934.64
435 - Technology Services - Phone System	$ (1,200.00)	$ -	$ 1,200.00
436 - Technology Services - Internet	$ (1,200.00)	$ -	$ 1,200.00
450 - Equipment Maintenance and Repair	$ (5,500.00)	$ -	$ 5,500.00

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

Budget Category	Budget Amount	Transaction Total	Budget Balance
500 - Public Notices and Publications	$ (6,000.00)	$ (761.45)	$ 5,238.55
900 - Miscellaneous	$ (200.00)	$ (166.52)	$ 33.48
Total	**$ 92,900.00**		**$ 30,808.32**

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

Program	Sum of Split Amount
1001 - Administration - Revenue	$ 149,758.36
1003 - Administration - Technology	$ (1,080.25)
1004 - Administration - General	$ (8,782.44)
2000 - Groundwater Conservation	$ (4,157.00)
3000 - Groundwater Management	$ (2,734.35)
4000 - Groundwater Monitoring	$ (3,035.00)
5000 - Groundwater Policy	$ (2,087.00)
6000 - Groundwater Protection	$ (2,087.00)
8000 - Groundwater Resource Planning	$ (2,087.00)
(blank)	
Grand Total	**$ 123,708.32**

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

Category	Sum of Split Amount
0120 - Tax Collections	$ 133,111.61
0130 - Interest Income	$ 16,805.66
0143 - District Fees - Permitting	$ 150.00
210 - Legal Services	$ (4,109.96)
223 - Professional and Technical Services - Appraisal District	$ (2,078.49)
227 - Professional and Technical Services - VCGCD	$ (14,609.00)
230 - Insurance and Bonds	$ (2,215.78)
340 - Membership/Dues/Subscriptions	$ (62.00)
410 - Equipment - Office	$ (327.50)
430 - Technology Services - Miscellaneous	$ (223.41)
432 - Technology Services - Digital Record and Workflow System	$ (572.20)
433 - Technology Services - Record Archival System	$ (167.28)
434 - Technology Services - Website and Email System	$ (1,065.36)
500 - Public Notices and Publications	$ (761.45)
900 - Miscellaneous	$ (166.52)
(blank)	
Grand Total	**$ 123,708.32**

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

Row Labels	Sum of Split Amount
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**
Prosperity 4152	
Credit	
1001 - Administration - Revenue	
0120 - Tax Collections	$ 495.34
TR-20231023-01-C	**$ 2,338.14**
Operating	**$ 2,338.14**

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

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	$	(270.00)
2000 - Groundwater Conservation		
210 - Legal Services	$	(1,290.00)
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	$	(1,103.75)
2000 - Groundwater Conservation		
210 - Legal Services	$	(930.00)
TR-20231023-03-D	**$**	**(158.91)**
Operating	**$**	**(158.91)**
Prosperity 4152		
Debit		
1001 - Administration - Revenue		
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	$	(1,033.38)
2000 - Groundwater Conservation		
227 - Professional and Technical Services - VCGCD	$	(1,033.39)
3000 - Groundwater Management		
227 - Professional and Technical Services - VCGCD	$	(1,033.39)
4000 - Groundwater Monitoring		

227 - Professional and Technical Services - VCGCD	$	(1,033.39)
5000 - Groundwater Policy		
227 - Professional and Technical Services - VCGCD	$	(1,033.39)
6000 - Groundwater Protection		
227 - Professional and Technical Services - VCGCD	$	(1,033.39)
8000 - Groundwater Resource Planning		
227 - Professional and Technical Services - VCGCD	$	(1,033.39)
TR-20231023-05-D	**$**	**(7,375.28)**
Operating	**$**	**(7,375.28)**
Prosperity 4152		
Debit		
1004 - Administration - General		
227 - Professional and Technical Services - VCGCD	$	(1,053.62)
2000 - Groundwater Conservation		
227 - Professional and Technical Services - VCGCD	$	(1,053.61)
3000 - Groundwater Management		
227 - Professional and Technical Services - VCGCD	$	(1,053.61)
4000 - Groundwater Monitoring		
227 - Professional and Technical Services - VCGCD	$	(1,053.61)
5000 - Groundwater Policy		
227 - Professional and Technical Services - VCGCD	$	(1,053.61)
6000 - Groundwater Protection		
227 - Professional and Technical Services - VCGCD	$	(1,053.61)
8000 - Groundwater Resource Planning		
227 - Professional and Technical Services - VCGCD	$	(1,053.61)
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		
2000 - Groundwater Conservation		
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		
1003 - Administration - Technology		
430 - Technology Services - Miscellaneous	$	(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		
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)
1004 - Administration - General		
900 - Miscellaneous	$	(166.52)
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		
340 - Membership/Dues/Subscriptions	$	(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**
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	$	(199.26)
434 - Technology Services - Website and Email System	$	(52.12)
4000 - Groundwater Monitoring		
434 - Technology Services - Website and Email System	$	(948.00)
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		
430 - Technology Services - Miscellaneous	$	(116.67)
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	$	(43.98)
TR-20240116-02-D	**$**	**(647.35)**
Operating	**$**	**(647.35)**
Prosperity 4152		
Debit		
3000 - Groundwater Management		
500 - Public Notices and Publications	$	(647.35)
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-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-20240122-02-C	**$**	**2,798.65**
Operating	**$**	**2,798.65**
Prosperity 4152		
Credit		
1001 - Administration - Revenue		
0120 - Tax Collections	$	2,798.65

TR-20240122-03-C	**$**	**5,848.46**
Operating	**$**	**5,848.46**
Prosperity 4152		
Credit		
1001 - Administration - Revenue		
0120 - Tax Collections	$	5,848.46
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
(blank)		
(blank)		
(blank)		
(blank)		
(blank)		
(blank)		
(blank)		
(blank)		
Grand Total	**$**	**123,708.32**

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

CCGCD - Adm - FM - Internal Control Review Reports - ICRR-20240229-01 - February 2024

Calhoun CountyGroundwater Conservation DistrictInternal Control Review Report

Reporting Period Start: 2/1/24
Reporting Period Stop: 2/29/24

Related Documentation
CCGCD - Adm - FM - Financial Registry - FY2024- Check Out 20240404.1529 CPD - Check In 20240404.1622 CPD
Bank Statement Links:

1. CCGCD - Adm - FM - Bank Statements - BS-20231229-01 - CD# 0514 - RECONCILED
2. CCGCD - Adm - FM - Bank Statements - BS-20231229-02 - CD# 0516 - RECONCILED
3. CCGCD - Adm - FM - Bank Statements - BS-20240229-01 - Prosperity 3520 - RECONCILED
4. CCGCD - Adm - FM - Bank Statements - BS-20240229-02 - 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-20240229-01 - February 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 valueof the pledged collateral and FDIC insurance exceed the total of investments per banking institution? Yes
Comments:

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

Caitlynn Davenport

PDF of Executed Report:

Note Template Link: CCGCD - Adm - FM - Internal Control Review Reports - ICRR-YYYYMMDD-SQ

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-20240229-01: DATE: 02/29/2024	BS-20240229-01		$ 1,143,006.97	$ 15,056.29	$ -	$ 1,158,063.26	$ 1,158,063.26	$ -
Prosperity 4152	Prosperity 4152 : BS-20240229-02: DATE: 02/29/2024	BS-20240229-02		$ 484,562.98	$ 414,003.04	$ (82,602.83)	$ 815,963.19	$ 815,963.19	$ -
CD# 0514	CD# 0514 : BS-20231229-01: DATE: 12/29/2023	BS-20231229-01		$ 254,239.74	$ 2,123.42	$ -	$ 256,363.16	$ 256,363.16	$ -
CD# 0516	CD# 0516 : BS-20231229-02: DATE: 12/29/2023	BS-20231229-02		$ 254,112.67	$ 2,059.01	$ -	$ 256,171.68	$ 256,171.68	$ -
Total				**$ 2,135,922.36**	**$ 433,241.76**	**$ (82,602.83)**	**$ 2,486,561.29**	**$ 2,486,561.29**	**$ -**

Note: cash-basis accounting method used to develop reports.
Tab: Account Reconciliation Report

Institution	Type	CUSIP	Description	Safekeeping Location	Safekeeping Receipt	Credit Rating	Market Value
Prosperity Bank	FDIC Insurance	N/A	N/A	N/A		N/A	$ 250,000.00
Prosperity Bank	Pledged Collateral	3138WB6T7	FNMA #AS2681	FHLB		AA+	$ 291,697.82
Prosperity Bank	Pledged Collateral	3138WBBZ7	FNMA #AS1855	FHLB		AA+	$ 91,971.59
Prosperity Bank	Pledged Collateral	3138WDYL9	FNMA #AS4314	FHLB		AA+	$ 247,090.37
Prosperity Bank	Pledged Collateral	3138WDYL9	FNMA #AS4314	FHLB		AA+	$ 11.98
Prosperity Bank	Pledged Collateral	3138WJAC2	FNMA #AS8102	FHLB		AA+	$ 234,143.03
Prosperity Bank	Pledged Collateral	3133KYUN7	FR #RB5089	FHLB		AA+	$ 294,340.12
Prosperity Bank	Pledged Collateral	31418DV25	FNMA #MA4232	FHLB		AA+	$ 590,287.81
Prosperity Bank	Pledged Collateral	31418DY71	FNMA #MA4333	FHLB		AA+	$ 389,184.41
Total							**$ 2,388,727.13**

Alert: the funds of the District are not adquately protected by FDIC Insurance and pledged collateral!

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

Budget Program	Budget Amount	Transaction Total	Budget Balance
1001 - Administration - Revenue	$ 452,000.00	$ 432,932.85	$ (19,067.15)
1003 - Administration - Technology	$ (23,900.00)	$ (1,080.25)	$ 22,819.75
1004 - Administration - General	$ (180,600.00)	$ (19,931.32)	$ 160,668.68
2000 - Groundwater Conservation	$ (14,500.00)	$ (10,299.50)	$ 4,200.50
3000 - Groundwater Management	$ (5,000.00)	$ (8,876.85)	$ (3,876.85)
4000 - Groundwater Monitoring	$ (115,100.00)	$ (17,417.50)	$ 97,682.50
5000 - Groundwater Policy	$ -	$ (8,229.50)	$ (8,229.50)
6000 - Groundwater Protection	$ (12,500.00)	$ (8,229.50)	$ 4,270.50
8000 - Groundwater Resource Planning	$ (7,500.00)	$ (8,229.50)	$ (729.50)
Total	**$ 92,900.00**		**$ 257,738.93**

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

Budget Category	Budget Amount	Transaction Total	Budget Balance
0120 - Tax Collections	$ 428,200.00	$ 413,285.69	$ (14,914.31)
0130 - Interest Income	$ 23,800.00	$ 19,806.07	$ (3,993.93)
0140 - District Fees - GCD Management and Operations Cost-Sharing Fees	$ -	$ -	$ -
0143 - District Fees - Permitting	$ -	$ 150.00	$ 150.00
0145 - District Fees - Enforcement	$ -	$ -	$ -
0150 - Grants	$ -	$ -	$ -
0160 - Refunds	$ -	$ -	$ -
0215 - District Fees - Legislative Services Cost-Sharing Fees	$ -	$ (3,750.00)	$ (3,750.00)
0300 - Reserve Funds	$ -	$ -	$ -
210 - Legal Services	$ (25,000.00)	$ (5,366.34)	$ 19,633.66
215 - Legislative and Administrative Action Representation Services	$ (5,000.00)	$ -	$ 5,000.00
220 - Professional and Technical Services	$ (10,000.00)	$ -	$ 10,000.00
221 - Professional and Technical Services - Auditor	$ (10,000.00)	$ -	$ 10,000.00
222 - Professional and Technical Services - Tax Assessor	$ (7,500.00)	$ -	$ 7,500.00
223 - Professional and Technical Services - Appraisal District	$ (7,500.00)	$ (2,078.49)	$ 5,421.51
224 - Professional and Technical Services - Accountant	$ -	$ -	$ -
225 - Professional and Technical Services - Hydrogeologist	$ (37,500.00)	$ -	$ 37,500.00
226 - Professional and Technical Services - Laboratory	$ (10,000.00)	$ -	$ 10,000.00
227 - Professional and Technical Services - VCGCD	$ (92,800.00)	$ (57,606.50)	$ 35,193.50
230 - Insurance and Bonds	$ (2,300.00)	$ (2,215.78)	$ 84.22
310 - Supplies - Office	$ (4,000.00)	$ -	$ 4,000.00
311 - Supplies - Field	$ -	$ -	$ -
315 - Certified Mail and Stamps	$ (2,500.00)	$ -	$ 2,500.00
325 - Fuel	$ -	$ -	$ -
330 - Training and Travel Expenses	$ (1,500.00)	$ -	$ 1,500.00
340 - Membership/Dues/Subscriptions	$ -	$ (62.00)	$ (62.00)
350 - Lease	$ (10,000.00)	$ -	$ 10,000.00
360 - Sponsorships and Cost-Sharing	$ -	$ -	$ -
361 - Sponsorships and Cost-Sharing - Well Plugging	$ (2,500.00)	$ -	$ 2,500.00
362 - Sponsorships and Cost-Sharing - Borehole Logging	$ (5,000.00)	$ -	$ 5,000.00
363 - Sponsorships and Cost-Sharing - Conservation Promotion	$ (14,500.00)	$ -	$ 14,500.00
380 - Aquifer Monitoring Network Development	$ (50,000.00)	$ -	$ 50,000.00
410 - Equipment - Office	$ (2,500.00)	$ (327.50)	$ 2,172.50
415 - Equipment - Field	$ (30,000.00)	$ (8,240.00)	$ 21,760.00
420 - Technology Services - Office Productivity	$ (3,300.00)	$ -	$ 3,300.00
430 - Technology Services - Miscellaneous	$ (500.00)	$ (223.41)	$ 276.59
432 - Technology Services - Digital Record and Workflow System	$ (7,300.00)	$ (572.20)	$ 6,727.80
433 - Technology Services - Record Archival System	$ (800.00)	$ (167.28)	$ 632.72
434 - Technology Services - Website and Email System	$ (3,000.00)	$ (1,065.36)	$ 1,934.64
435 - Technology Services - Phone System	$ (1,200.00)	$ -	$ 1,200.00
436 - Technology Services - Internet	$ (1,200.00)	$ -	$ 1,200.00
450 - Equipment Maintenance and Repair	$ (5,500.00)	$ -	$ 5,500.00

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

Budget Category	Budget Amount	Transaction Total	Budget Balance
500 - Public Notices and Publications	$ (6,000.00)	$ (761.45)	$ 5,238.55
900 - Miscellaneous	$ (200.00)	$ (166.52)	$ 33.48
Total	**$ 92,900.00**		**$ 257,738.93**

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

Program	Sum of Split Amount
1001 - Administration - Revenue	$ 432,932.85
1003 - Administration - Technology	$ (1,080.25)
1004 - Administration - General	$ (19,931.32)
2000 - Groundwater Conservation	$ (10,299.50)
3000 - Groundwater Management	$ (8,876.85)
4000 - Groundwater Monitoring	$ (17,417.50)
5000 - Groundwater Policy	$ (8,229.50)
6000 - Groundwater Protection	$ (8,229.50)
8000 - Groundwater Resource Planning	$ (8,229.50)
(blank)	
Grand Total	**$ 350,638.93**

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

Category	Sum of Split Amount
0120 - Tax Collections	$ 413,285.69
0130 - Interest Income	$ 19,806.07
0143 - District Fees - Permitting	$ 150.00
0215 - District Fees - Legislative Services Cost-Sharing Fees	$ (3,750.00)
210 - Legal Services	$ (5,366.34)
223 - Professional and Technical Services - Appraisal District	$ (2,078.49)
227 - Professional and Technical Services - VCGCD	$ (57,606.50)
230 - Insurance and Bonds	$ (2,215.78)
340 - Membership/Dues/Subscriptions	$ (62.00)
410 - Equipment - Office	$ (327.50)
415 - Equipment - Field	$ (8,240.00)
430 - Technology Services - Miscellaneous	$ (223.41)
432 - Technology Services - Digital Record and Workflow System	$ (572.20)
433 - Technology Services - Record Archival System	$ (167.28)
434 - Technology Services - Website and Email System	$ (1,065.36)
500 - Public Notices and Publications	$ (761.45)
900 - Miscellaneous	$ (166.52)
(blank)	
Grand Total	**$ 350,638.93**

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

Row Labels	Sum of Split Amount
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**
Prosperity 4152	
Credit	
1001 - Administration - Revenue	
0120 - Tax Collections	$ 495.34
TR-20231023-01-C	**$ 2,338.14**
Operating	**$ 2,338.14**

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

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	$	(270.00)
2000 - Groundwater Conservation		
210 - Legal Services	$	(1,290.00)
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	$	(1,103.75)
2000 - Groundwater Conservation		
210 - Legal Services	$	(930.00)
TR-20231023-03-D	**$**	**(158.91)**
Operating	**$**	**(158.91)**
Prosperity 4152		
Debit		
1001 - Administration - Revenue		
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	$	(1,033.38)
2000 - Groundwater Conservation		
227 - Professional and Technical Services - VCGCD	$	(1,033.39)
3000 - Groundwater Management		
227 - Professional and Technical Services - VCGCD	$	(1,033.39)
4000 - Groundwater Monitoring		

227 - Professional and Technical Services - VCGCD	$	(1,033.39)
5000 - Groundwater Policy		
227 - Professional and Technical Services - VCGCD	$	(1,033.39)
6000 - Groundwater Protection		
227 - Professional and Technical Services - VCGCD	$	(1,033.39)
8000 - Groundwater Resource Planning		
227 - Professional and Technical Services - VCGCD	$	(1,033.39)
TR-20231023-05-D	**$**	**(7,375.28)**
Operating	**$**	**(7,375.28)**
Prosperity 4152		
Debit		
1004 - Administration - General		
227 - Professional and Technical Services - VCGCD	$	(1,053.62)
2000 - Groundwater Conservation		
227 - Professional and Technical Services - VCGCD	$	(1,053.61)
3000 - Groundwater Management		
227 - Professional and Technical Services - VCGCD	$	(1,053.61)
4000 - Groundwater Monitoring		
227 - Professional and Technical Services - VCGCD	$	(1,053.61)
5000 - Groundwater Policy		
227 - Professional and Technical Services - VCGCD	$	(1,053.61)
6000 - Groundwater Protection		
227 - Professional and Technical Services - VCGCD	$	(1,053.61)
8000 - Groundwater Resource Planning		
227 - Professional and Technical Services - VCGCD	$	(1,053.61)
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		
2000 - Groundwater Conservation		
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		
1003 - Administration - Technology		
430 - Technology Services - Miscellaneous	$	(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		
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)
1004 - Administration - General		
900 - Miscellaneous	$	(166.52)
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		
340 - Membership/Dues/Subscriptions	$	(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**
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	$	(199.26)
434 - Technology Services - Website and Email System	$	(52.12)
4000 - Groundwater Monitoring		
434 - Technology Services - Website and Email System	$	(948.00)
TR-20231220-02-D	**$**	**(44.04)**
Operating	**$**	**(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		
430 - Technology Services - Miscellaneous	$	(116.67)
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	$	(43.98)
TR-20240116-02-D	**$**	**(647.35)**
Operating	**$**	**(647.35)**
Prosperity 4152		
Debit		
3000 - Groundwater Management		
500 - Public Notices and Publications	$	(647.35)
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	$	(1,023.75)
2000 - Groundwater Conservation		
227 - Professional and Technical Services - VCGCD	$	(1,023.75)
3000 - Groundwater Management		
227 - Professional and Technical Services - VCGCD	$	(1,023.75)
4000 - Groundwater Monitoring		
227 - Professional and Technical Services - VCGCD	$	(1,023.75)
5000 - Groundwater Policy		
227 - Professional and Technical Services - VCGCD	$	(1,023.75)
6000 - Groundwater Protection		
227 - Professional and Technical Services - VCGCD	$	(1,023.75)
8000 - Groundwater Resource Planning		
227 - Professional and Technical Services - VCGCD	$	(1,023.75)
TR-20240122-03-C	**$**	**5,848.46**
Operating	**$**	**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	$	(1,023.75)
2000 - Groundwater Conservation		
227 - Professional and Technical Services - VCGCD	$	(1,023.75)
3000 - Groundwater Management		
227 - Professional and Technical Services - VCGCD	$	(1,023.75)
4000 - Groundwater Monitoring		
227 - Professional and Technical Services - VCGCD	$	(1,023.75)
5000 - Groundwater Policy		
227 - Professional and Technical Services - VCGCD	$	(1,023.75)
6000 - Groundwater Protection		
227 - Professional and Technical Services - VCGCD	$	(1,023.75)
8000 - Groundwater Resource Planning		
227 - Professional and Technical Services - VCGCD	$	(1,023.75)
TR-20240122-04-D	**$**	**(7,166.25)**
Operating	**$**	**(7,166.25)**
Prosperity 4152		
Debit		
1004 - Administration - General		
227 - Professional and Technical Services - VCGCD	$	(1,023.75)
2000 - Groundwater Conservation		
227 - Professional and Technical Services - VCGCD	$	(1,023.75)
3000 - Groundwater Management		
227 - Professional and Technical Services - VCGCD	$	(1,023.75)
4000 - Groundwater Monitoring		
227 - Professional and Technical Services - VCGCD	$	(1,023.75)
5000 - Groundwater Policy		
227 - Professional and Technical Services - VCGCD	$	(1,023.75)
6000 - Groundwater Protection		
227 - Professional and Technical Services - VCGCD	$	(1,023.75)
8000 - Groundwater Resource Planning		
227 - Professional and Technical Services - VCGCD	$	(1,023.75)
TR-20240122-05-D	**$**	**(7,166.25)**
Operating	**$**	**(7,166.25)**
Prosperity 4152		
Debit		
1004 - Administration - General		
227 - Professional and Technical Services - VCGCD	$	(1,023.75)
2000 - Groundwater Conservation		
227 - Professional and Technical Services - VCGCD	$	(1,023.75)

3000 - Groundwater Management		
227 - Professional and Technical Services - VCGCD	$	(1,023.75)
4000 - Groundwater Monitoring		
227 - Professional and Technical Services - VCGCD	$	(1,023.75)
5000 - Groundwater Policy		
227 - Professional and Technical Services - VCGCD	$	(1,023.75)
6000 - Groundwater Protection		
227 - Professional and Technical Services - VCGCD	$	(1,023.75)
8000 - Groundwater Resource Planning		
227 - Professional and Technical Services - VCGCD	$	(1,023.75)
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		
1004 - Administration - General		
0215 - District Fees - Legislative Services Cost-Sharing Fees	$	(3,750.00)
TR-20240222-02-D	**$**	**(7,166.25)**
Operating	**$**	**(7,166.25)**
Prosperity 4152		
Debit		
1004 - Administration - General		
227 - Professional and Technical Services - VCGCD	$	(1,023.75)
2000 - Groundwater Conservation		
227 - Professional and Technical Services - VCGCD	$	(1,023.75)
3000 - Groundwater Management		
227 - Professional and Technical Services - VCGCD	$	(1,023.75)
4000 - Groundwater Monitoring		
227 - Professional and Technical Services - VCGCD	$	(1,023.75)
5000 - Groundwater Policy		
227 - Professional and Technical Services - VCGCD	$	(1,023.75)
6000 - Groundwater Protection		

227 - Professional and Technical Services - VCGCD	$	(1,023.75)
8000 - Groundwater Resource Planning		
227 - Professional and Technical Services - VCGCD	$	(1,023.75)
TR-20240222-03-D	**$**	**(7,166.25)**
Operating	**$**	**(7,166.25)**
Prosperity 4152		
Debit		
1004 - Administration - General		
227 - Professional and Technical Services - VCGCD	$	(1,023.75)
2000 - Groundwater Conservation		
227 - Professional and Technical Services - VCGCD	$	(1,023.75)
3000 - Groundwater Management		
227 - Professional and Technical Services - VCGCD	$	(1,023.75)
4000 - Groundwater Monitoring		
227 - Professional and Technical Services - VCGCD	$	(1,023.75)
5000 - Groundwater Policy		
227 - Professional and Technical Services - VCGCD	$	(1,023.75)
6000 - Groundwater Protection		
227 - Professional and Technical Services - VCGCD	$	(1,023.75)
8000 - Groundwater Resource Planning		
227 - Professional and Technical Services - VCGCD	$	(1,023.75)
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		
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-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	**$**	**350,638.93**

Calhoun County Groundwater Conservation District

INVESTMENT REPORT
Fiscal Year 2023 - 2024
As of December 31, 2023

Detailed Description of Investment Position - PFIA 2256.023(b)(1)
The investment position of the Calhoun Groundwater Conservation District (District) during the reporting period was restricted to: 1) cash deposited into an interest-bearing, demand deposit account for the purposes of holding monies of the Operating Fund, and 2) cash deposited into an interest-bearing, money-market account for the purposes of holding monies of the Operating Fund and 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.

The accounts are secured by FDIC insurance and pledged collateral in accordance with state law and the Investment Policy of the District.

Summary of Pooled Fund Groups – PFIA 2256.023(b)(4)(A-D)
The District did not invest any portion of its funds in any pooled fund groups during the reporting period.

Beginning Market Value of Investments in Pooled Fund Groups:	$0.00
Additions and Changes to the 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)

Asset Type	Institution	Fund Types	Yield	Book Value	Market Value
Interest-Bearing Demand Deposit Bank Account*	Prosperity Bank (216844152)	Operating	0.25%	$562,823.87	$562,823.87
Interest-Bearing Money Market Bank Account*	Prosperity Bank (217843520)	Operating and Reserve	3.20%	$1,152,106.18	$1,152,106.18
Interest-Bearing Certificate of Deposit Bank Account*	Prosperity Bank (9570010514)	Reserve	3.35%	$256,363.16	$256,363.16
Interest-Bearing Certificate of Deposit Bank Account*	Prosperity Bank (9570010516)	Reserve	3.25%	$256,171.68	$256,171.68
Total:				$2,227,464.89	$2,227,464.89

* Based on monthly statements provided by banking institutions.

Summary of Insurance and Collateral by Institution

Institution	FDIC Insurance	Market Value of Pledged Securities as Collateral	Total Insurance and Pledged Securities
Prosperity Bank	$ 250,000.00	$2,280,546.94	$2,530,546.94

* Based on statements provided by banking institutions.

Asset Maturity Date Statement – PFIA 2256.0023(b)(6)

Asset	Maturity Date
Operating Funds in Interest-Bearing Demand Deposit Account	N/A
Reserve Funds in Interest-Bearing Money Market Account	N/A
Interest-Bearing Certificate of Deposit Account #: 9570010514	3/29/2025
Interest-Bearing Certificate of Deposit Account #: 9570010516	3/29/2024

Investments for Funds Statement – PFIA 2256.0023(b)(7)

Investment	Fund
Cash Deposits in Interest-Bearing Demand Deposit Account	Operating
Cash Deposits in Interest-Bearing Money Market Account	Reserve
Cash Deposits in Interest-Bearing Certificate of Deposit Account	Reserve
Cash Deposits in Interest-Bearing Certificate of Deposit Account	Reserve

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

The portfolio of the District is believed to be in compliance with the District's Investment Strategy expressed in the District's Investment Policy and 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, CCGCD Investment Officer	4/20/2024 Date

Calhoun County Groundwater Conservation District

INVESTMENT REPORT
Fiscal Year 2023 - 2024
As of January 31, 2024

Detailed Description of Investment Position - PFIA 2256.023(b)(1)
The investment position of the Calhoun Groundwater Conservation District (District) during the reporting period was restricted to: 1) cash deposited into an interest-bearing, demand deposit account for the purposes of holding monies of the Operating Fund, and 2) cash deposited into an interest-bearing, money-market account for the purposes of holding monies of the Operating Fund and 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.

The accounts are secured by FDIC insurance and pledged collateral in accordance with state law and the Investment Policy of the District.

Summary of Pooled Fund Groups – PFIA 2256.023(b)(4)(A-D)
The District did not invest any portion of its funds in any pooled fund groups during the reporting period.

Beginning Market Value of Investments in Pooled Fund Groups:	$0.00
Additions and Changes to the 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)

Asset Type	Institution	Fund Types	Yield	Book Value	Market Value
Interest-Bearing Demand Deposit Bank Account*	Prosperity Bank (216844152)	Operating	0.25%	$591,915.80	$591,915.80
Interest-Bearing Money Market Bank Account*	Prosperity Bank (217843520)	Operating and Reserve	3.19%	$1,155,180.04	$1,155,180.04
Interest-Bearing Certificate of Deposit Bank Account*	Prosperity Bank (9570010514)	Reserve	3.35%	$256,363.16	$256,363.16
Interest-Bearing Certificate of Deposit Bank Account*	Prosperity Bank (9570010516)	Reserve	3.25%	$256,171.68	$256,171.68
Total:				$2,259,630.68	$2,259,630.68

* Based on monthly statements provided by banking institutions.

Summary of Insurance and Collateral by Institution

Institution	FDIC Insurance	Market Value of Pledged Securities as Collateral	Total Insurance and Pledged Securities
Prosperity Bank	$ 250,000.00	$2,185,832.04	$2,435,832.04

* Based on statements provided by banking institutions.

Asset Maturity Date Statement – PFIA 2256.0023(b)(6)

Asset	Maturity Date
Operating Funds in Interest-Bearing Demand Deposit Account	N/A
Reserve Funds in Interest-Bearing Money Market Account	N/A
Interest-Bearing Certificate of Deposit Account #: 9570010514	3/29/2025
Interest-Bearing Certificate of Deposit Account #: 9570010516	3/29/2024

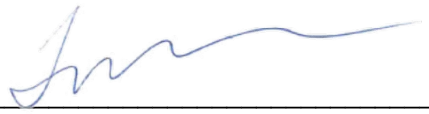
Investments for Funds Statement – PFIA 2256.0023(b)(7)

Investment	Fund
Cash Deposits in Interest-Bearing Demand Deposit Account	Operating
Cash Deposits in Interest-Bearing Money Market Account	Reserve
Cash Deposits in Interest-Bearing Certificate of Deposit Account	Reserve
Cash Deposits in Interest-Bearing Certificate of Deposit Account	Reserve

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

The portfolio of the District is believed to be in compliance with the District's Investment Strategy expressed in the District's Investment Policy and 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, CCGCD Investment Officer — 4/20/24 Date

Calhoun County Groundwater Conservation District

INVESTMENT REPORT
Fiscal Year 2023 - 2024
As of February 29, 2024

Detailed Description of Investment Position - PFIA 2256.023(b)(1)
The investment position of the Calhoun Groundwater Conservation District (District) during the reporting period was restricted to: 1) cash deposited into an interest-bearing, demand deposit account for the purposes of holding monies of the Operating Fund, and 2) cash deposited into an interest-bearing, money-market account for the purposes of holding monies of the Operating Fund and 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.

The accounts are secured by FDIC insurance and pledged collateral in accordance with state law and the Investment Policy of the District.

Summary of Pooled Fund Groups – PFIA 2256.023(b)(4)(A-D)
The District did not invest any portion of its funds in any pooled fund groups during the reporting period.

Beginning Market Value of Investments in Pooled Fund Groups:	$0.00
Additions and Changes to the 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)

Asset Type	Institution	Fund Types	Yield	Book Value	Market Value
Interest-Bearing Demand Deposit Bank Account*	Prosperity Bank (216844152)	Operating	0.25%	$815,963.19	$815,963.19
Interest-Bearing Money Market Bank Account*	Prosperity Bank (217843520)	Operating and Reserve	3.19%	$1,158,063.26	$1,158,063.26
Interest-Bearing Certificate of Deposit Bank Account*	Prosperity Bank (9570010514)	Reserve	3.35%	$256,363.16	$256,363.16
Interest-Bearing Certificate of Deposit Bank Account*	Prosperity Bank (9570010516)	Reserve	3.25%	$256,171.68	$256,171.68
Total:				$2,486,561.29	$2,486,561.29

* Based on monthly statements provided by banking institutions.

Summary of Insurance and Collateral by Institution

Institution	FDIC Insurance	Market Value of Pledged Securities as Collateral	Total Insurance and Pledged Securities
Prosperity Bank	$ 250,000.00	$2,138,727.13	$2,388,727.13

NOTE: insurance and collateral pledged to Calhoun County Groundwater Conservation District is insufficient.

* Based on statements provided by banking institutions.

Asset Maturity Date Statement – PFIA 2256.0023(b)(6)

Asset	Maturity Date
Operating Funds in Interest-Bearing Demand Deposit Account	N/A
Reserve Funds in Interest-Bearing Money Market Account	N/A
Interest-Bearing Certificate of Deposit Account #: 9570010514	3/29/2025
Interest-Bearing Certificate of Deposit Account #: 9570010516	3/29/2024

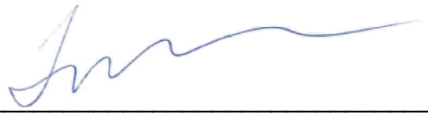
Investments for Funds Statement – PFIA 2256.0023(b)(7)

Investment	Fund
Cash Deposits in Interest-Bearing Demand Deposit Account	Operating
Cash Deposits in Interest-Bearing Money Market Account	Reserve
Cash Deposits in Interest-Bearing Certificate of Deposit Account	Reserve
Cash Deposits in Interest-Bearing Certificate of Deposit Account	Reserve

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

The portfolio of the District is believed to be in compliance with the District's Investment Strategy expressed in the District's Investment Policy and 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, CCGCD Investment Officer — 4/20/2024 Date