

# 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.

Working to Conserve, Preserve, Protect, and Prevent Waste of Groundwater Resources Within Calhoun County for the Benefit of Calhoun County's Landowners, Citizens, Economy, and Environment

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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

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

Signature: \_\_\_\_\_

Date: 4-20-24

Printed Name: \_\_\_\_\_



Working to Conserve, Preserve, Protect, and Prevent Waste of Groundwater Resources Within Calhoun County for the Benefit of Calhoun County's Landowners, Citizens, Economy, and Environment

Application ID:

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.

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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

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

28°25'14.8" -96°37'8.31"

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

7-19-2004

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

Public Water Supply

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

65 gallons per minute

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

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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

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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

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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


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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

4-20-24  
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:

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.

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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

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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

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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**

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

65 gallons per minute

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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

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

Public Water Supply

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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

4-20-24  
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**  
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**[www.calhouncountygcd.org](http://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 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 controlled by the owners of groundwater resources 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 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 accurately represented on this form.



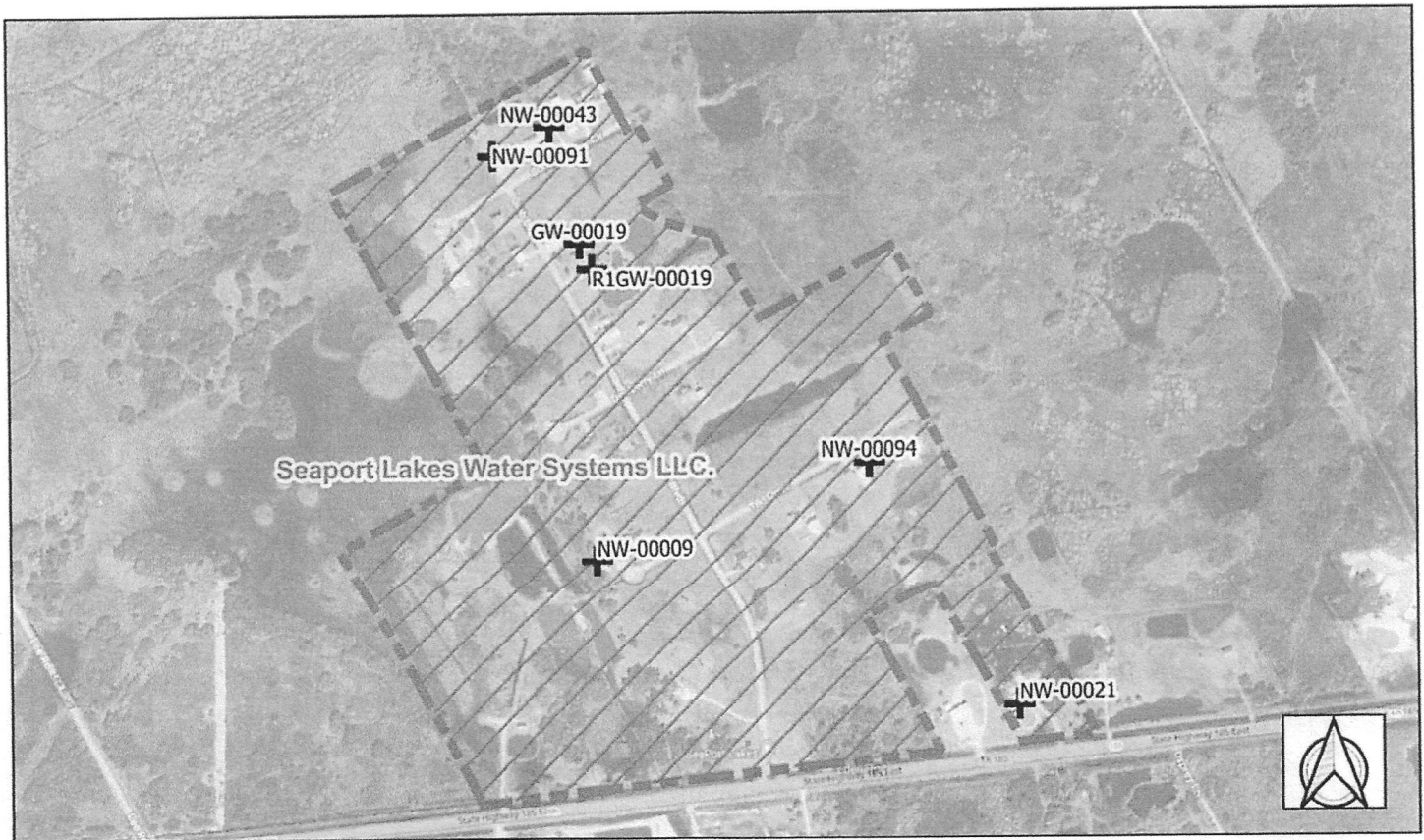
Signature of the Applicant

Date

CHRIS Deel

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



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 controlled 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 accurately represented on this form.

Signature of the Applicant

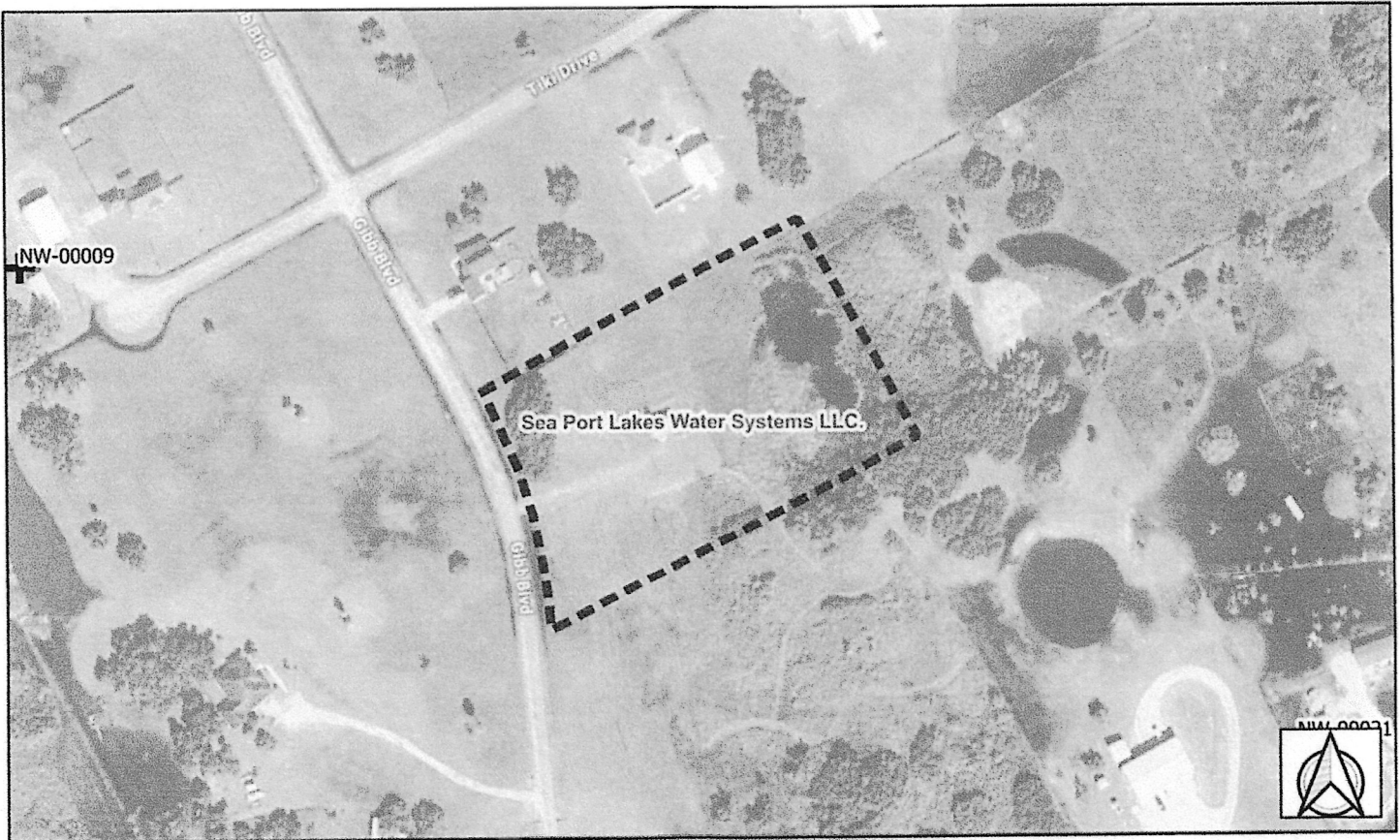
4-20-24

Date

Chris Deal

Printed Name

Printed Date: March 1, 2024



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Report ID:

Calhoun County Groundwater Conservation District  
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www.calhouncountygcd.org

## GROUNDWATER PRODUCTION REPORT

Submit this form to 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.

Item 1: Specify the well registration number assigned by the district:  
NW-00007

Item 2: Specify the production permit identification number:

Item 3: Specify the reporting period:  
Calendar Year 2023

Item 4: Specify the volume of groundwater produced during the reporting period in acre-foot:  
0.10

Item 5: Specify the method used to determine the volumes of groundwater produced during the reporting period:  
Estimation

Item 6: Required Statement and Signature of the Person Reporting Groundwater Production:

I certify, 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.



Signed at:  
2024-07-01 18:13:03

07/01/2024

Signature of the Person Submitting the Report

Date of Signature

Pleze

Short

Printed Name of the Person Submitting the Report

## Mike Benavides

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**From:** Jotform <noreply@jotform.com>  
**Sent:** Monday, July 1, 2024 6:13 PM  
**To:** general\_manager@calhouncountygcd.org; admin@calhouncountygcd.org; Tim Andrus; Mike Benavides  
**Subject:** Re: ELECTRONIC GROUNDWATER PRODUCTION REPORT FORM - CCGCD - Applicant: Pleze Short - Well: NW-00007 - Date:07/01/2024  
**Attachments:** 5956847837328294335-ELECTRONIC-GROUNDWATER-PRODUCTION-REPORT-FORM-CCGCD.pdf; 5956847837328294335\_signature\_14.png



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### ELECTRONIC GROUNDWATER PRODUCTION REPORT FORM - CCGCD

Is the subject well located YES  
within Calhoun County,  
Texas?

Item 1: Specify the well registration number assigned by the district: NW-00007

Item 3: Specify the reporting period: Calendar Year 2023

Item 3a: Specify the volume of groundwater produced during the reporting period: 30,000

Item 3b: Identify the units of the value entered as "the volume of groundwater produced during the reporting period": gallons

Item 4: The following value will be entered on the form as volume of groundwater produced: 0.10

during the reporting period based on the previous form entries:

Item 5: Specify the method used to determine the volumes of groundwater produced during the reporting period:

Estimation

Signature of Well Owner or Authorized Agent


A handwritten signature in black ink, appearing to read "Pleze Short", written over a light blue background.

Date 07/01/2024

Printed Name of Applicant Pleze Short

Optional: Enter an email address to receive a confirmation email and an electronic copy of the report for your records. plezehvac@yahoo.com

You can [edit this submission](#) and [view all your submissions](#) easily.



July 7, 2024

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

**RE: Proposal to Apply Geostatistical Techniques to Interpret Measured 2023 Water Levels for Calhoun County GCD, Refugio GCD, Texana GCD and Victoria County GCD**

Dear Mr. Andruss,

INTERA Incorporated (INTERA) proposes to apply geostatistical techniques to interpret measured 2023 water level in Calhoun County GCD, Refugio GCD, Texana GCD and Victoria County GCD. The proposed work will expand the analysis of measured water levels performed in the following four documents prepared by INTERA:

- Application of Geostatistical Techniques to Quantify Changes in Water Levels; Report prepared in 2021
- Drilling Techniques, Field Protocols, and Proposed Monitoring Well Locations to Support the Development of a Reliable Program for Monitoring Water Levels; Report prepared in 2022
- Application of Geostatistical Techniques to Interpret Measured 2021 Water Levels; Memorandum prepared in 2022
- Application of Geostatistical Techniques to Interpret Measured 2022 Water Levels; Memorandum prepared in 2023

The proposed work will mimic INTERA's analyses and reporting of the 2021 and 2022 measured water levels documented in the two memorandums cited above. The work will include performing the following tasks:

- Generate contours of hydraulic head based on measured water levels in 2023 water levels that have been detrended using the methods described by the INTERA (2021) (see referenced above) for the Chicot Aquifer, Evangeline Aquifer, and combined Chicot & Evangeline aquifers.
- Determine change in average water levels over time from 2000 to 2023 and update the tables and figures contained in Chapter 5 of Young and others (2021) for the Chicot Aquifer, Evangeline Aquifer, and combined Chicot & Evangeline aquifers.
- Prepare four presentation that presents the results for Calhoun County Groundwater Conservation District (GCD), Refugio GCD, Texana GCD, and Victoria County GCD:
- Prepare a memorandum that documents the application of geostatistical techniques to interpret measured 2023 water levels and provides the figures and tables discussed above.

The cost for performing the completing the work is \$18,000. The project will be fixed priced. The presentations and the memorandum will be completed in approximately 5 months. The memorandum will be similar in its content and figures to the INTERA (2023) memorandum that provides an analysis of the 2022 water level data.

I look forward to discussing the proposal with you.

Sincerely,



Steven C Young, PhD, PE, PG

Principal Geoscientist

INTERA, Inc

# 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 April 22, 2024, at 5:30 PM.

### Meeting Attendance:

Precinct 1:	Mr. Steven Dierschke, Director	Absent
Precinct 2:	Mr. Wesley Brett, Vice-President	Present
Precinct 3:	Mr. Galen Johnson, Secretary	Present
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 provided the following report:

#### Regarding Well Registration Processing for FY2024.

As of April 19, 2024, staff had received 2 well registration applications (ARWs) since October 1, 2023:

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As of April 19, 2024, staff had received 7 Notices of Intent to Drill a Well (NIDWs) since October 1, 2023:

## **Regarding Production Permit Renewal Processing for FY2024.**

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

## **Regarding Permit Processing for FY2024.**

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

As of April 19, 2024, staff had 11 permitting request cases pending:

As of April 19, 2024, staff had 54 active or approved production permits recorded in the permitting database with a combined amount of authorized groundwater production per year of 8,080.84 acre-feet.

## **Regarding Groundwater Production Report Processing for CY2023.**

As of April 19, 2024, staff had processed 76 groundwater production reports for the preceding calendar year since October 1, 2023.

As of April 19, 2024, staff had recorded groundwater production reports for 76 water wells reporting 9,464.45 acre-feet of groundwater production during CY2023. (TWDB estimated the volume of groundwater produced for rural domestic, livestock, mining, and rig supply exempt uses in Calhoun County in Year 2020 was 206 acre-feet. See: TWDB - Projected Exempt Groundwater Use Estimates.).

## **Regarding Manage Investigations related to Permitting Violations for FY2024.**

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

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

## **Regarding Manage Enforcement Cases related to Permitting Violations for FY2024.**



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

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

**Board Action:** None.

## **3.1 – Investigation – INV-20231115-1413 – Failure to Report Groundwater Production**

**Meeting Discussion:** Mr. Andruss explained as of April 17, 2024, the District has identified 6 wells under investigation INV-20231115.1413 - Failure to Satisfy Rules of the District - Production Reporting for CY2023 - Active that have potentially violated RULE 2.6: REPORTING REQUIREMENT RELATED TO NON-EXEMPTUSE WELLS by failing to 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.

On November 15, 2023, the general manager initiated the investigation.

On April 17, 2024, the general manager developed a list of wells and ownership information related to well that appear to currently have not satisfied the requirement to report groundwater production for CY2023.

Based on a review of recorded violations, staff have classified the potential violators based on appraisal district information (i.e., landowner names) into the following groups based the provisions of RULE 11.10: PENALTIES of the Rules of the District:

Group 1: Persons with one violation and no previous violations:

- a. the well owner as of December 31, 2023, find that the well owner as of December 31, 2023, (Registered Well Owner: Hatch Bend Country Club; CAD Landowner: Hatch Bend Country Club) of well(s) NW-00037 and NW-00038.
- b. the well owner as of December 31, 2023, find that the well owner as of December 31, 2023, (Registered Well Owner: Son Thanh Nguyen.; CAD Landowner: Son Thanh Nguyen) of well GW-00037.
- c. the well owner as of December 31, 2023, find that the well owner as of December 31, 2023, (Registered Well Owner: Machaceks' Rocking M RV Park and Campground; CAD Landowner: Charles Nelson Machacek) of well GW-00090.

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Group: 2: Persons with previous violation of the related rule in the previous 5-year period:

- a. the well owner as of December 31, 2023, (Registered Well Owner: Buffalo Creek RV Retreat; CAD Landowner: Short Pleze) of well NW-00007. (See: ECV-20230425-01)
- b. the well owner as of December 31, 2023, (Registered Well Owner: CBPB Partners LLC.; CAD Landowner: CBPB Partners LLC.) of well NW-00133. (See: ECV-20230425-04)

If the boards find that violations have occurred in the instances identified above and instruct staff to proceed with enforcement efforts, staff will:

- a) mail 1st notice of violation and any approved settlement offer to the landowner associated with the appraisal district tax parcel by CMRRR and to the registered well owner by regular mail by May 1, 2024;
- b) mail the 2nd notice of violation and any approved settlement offer to the landowner associated with the appraisal district tax parcel by CMRRR and to the registered well owner by regular mail by June 1, 2024,
- c) mail the notice of need to file suit and any approved settlement offer to the landowner associated with the appraisal district tax parcel by CMRRR and to the registered well owner by regular mail by June 30, 2024,
- d) publish an enforcement hearing notice for any unresolved violations for the July 22, 2024 board meeting by July 6, 2024, and
- e) present any unresolved violations to the board at the July 22, 2024 meeting with a recommendation that board: 1) confirm the findings of violation and penalties and 2) referred to the violations to legal counsel for filing suit before the meeting scheduled for October 2024.

**Board Action:** Mr. Johnson moved to:

## **Group 1: Persons with one violation and no previous**

1. find that the well owner as of December 31, 2023, (Registered Well Owner: Hatch Bend Country Club; CAD Landowner: Hatch Bend Country Club) violated RULE 4.2: REPORTING REQUIREMENT RELATED TO NON-EXEMPTUSE WELLS of the Rules of the District related to well(s) NW-00037 and NW-00038 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 \$100.00 penalty for the violation per RULE 11.5: Rule Enforcement of the Rules of the District; and
4. offer to settle the violation if (Registered Well Owner: Hatch Bend Country Club; CAD Landowner: Hatch Bend Country Club) consents to the following conditions:
  1. acknowledges the violation by June 30, 2024;

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2. pays a settlement fee of \$0.00 by June 30, 2024; and
3. submits an administratively complete groundwater production report for calendar year 2023 by June 30, 2024.

moved to:

1. find that the well owner as of December 31, 2023, (Registered Well Owner: Son Thanh Nguyen.; CAD Landowner: Son Thanh Nguyen) violated RULE 4.2: REPORTING REQUIREMENT RELATED TO NON-EXEMPTUSE WELLS of the Rules of the District related to well GW-00037 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 \$100.00 penalty for the violation per RULE 11.5: Rule Enforcement of the Rules of the District; and
4. offer to settle the violation if (Registered Well Owner: Son Thanh Nguyen.; CAD Landowner: Son Thanh Nguyen) consents to the following conditions:
  1. acknowledges the violation by June 30, 2024;
  2. pays a settlement fee of \$0.00 by June 30, 2024; and
  3. submits an administratively complete groundwater production report for calendar year 2023 by June 30, 2024.

moved to:

1. find that the well owner as of December 31, 2023, (Registered Well Owner: Machaceks' Rocking M RV Park and Campground; CAD Landowner: Charles Nelson Machacek) violated RULE 4.2: REPORTING REQUIREMENT RELATED TO NON-EXEMPTUSE WELLS of the Rules of the District related to well GW-00090 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 \$100.00 penalty for the violation per RULE 11.5: Rule Enforcement of the Rules of the District; and
4. offer to settle the violation if (Registered Well Owner: Machaceks' Rocking M RV Park and Campground; CAD Landowner: Charles Nelson Machacek) consents to the following conditions:
  1. acknowledges the violation by June 30, 2024;
  2. pays a settlement fee of \$0.00 by June 30, 2024; and
  3. submits an administratively complete groundwater production report for calendar year 2023 by June 30, 2024.

## **Group 2: Persons with a previous violation of the related rule in the previous 5-year period.**

moved to:

# Calhoun County Groundwater Conservation District

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1. find that the well owner as of December 31, 2023, (Registered Well Owner: Buffalo Creek RV Retreat; CAD Landowner: Short Pleze) violated RULE 4.2: REPORTING REQUIREMENT RELATED TO NON-EXEMPTUSE WELLS of the Rules of the District related to well NW-00007 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 \$250.00 penalty for the violation per RULE 11.5: Rule Enforcement of the Rules of the District; and
4. offer to settle the violation if (Registered Well Owner: Buffalo Creek RV Retreat; CAD Landowner: Short Pleze) consents to the following conditions:
  1. acknowledges the violation by June 30, 2024;
  2. pays a settlement fee of \$20.00 by June 30, 2024; and
  3. submits an administratively complete groundwater production report for calendar year 2023 by June 30, 2024.

moved to:

1. find that the well owner as of December 31, 2023, (Registered Well Owner: CBPB Partners LLC.; CAD Landowner: CBPB Partners LLC.) violated RULE 4.2: REPORTING REQUIREMENT RELATED TO NON-EXEMPTUSE WELLS of the Rules of the District related to well NW-00133 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 \$250.00 penalty for the violation per RULE 11.5: Rule Enforcement of the Rules of the District; and
4. offer to settle the violation if (Registered Well Owner: CBPB Partners LLC.; CAD Landowner: CBPB Partners LLC.) consents to the following conditions:
  1. acknowledges the violation by June 30, 2024;
  2. pays a settlement fee of \$20.00 by June 30, 2024; and
  3. submits an administratively complete groundwater production report for calendar year 2023 by June 30, 2024.

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

### **3.3 – Enforcement Hearing re ECV-20231103-02 – Seaport Lakes Water Systems LLC. – Failure to Obtain a Production Permit**

**Meeting Discussion:** Mr. Andruss explained on January 22, 2024, the Board of Directors took the following actions related to the violation: passed a motion to

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authorize the general manager to prepare for and schedule an enforcement hearing at the next meeting of the board of directors scheduled for April 22, 2024.

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 March 1, 2024, the District contacted Mr. Doolin with Seaport Lakes Water System regarding ECV-202301103-02 and permitting for non-exempt use public water systems. Mr. Dooling requested applications to request a permit for Sea Port Lakes Water Systems to be emailed to him at seaportlakes@gmail.com.

On April 17, 2024, staff of the District mailed by certified mail Public Notice - 20240422 - Enforcement Case Hearing - ECV-20231102-02.

On April 18, 2024, staff of the District attempted to hand deliver the Public Notice -20240422 - Enforcement Case Hearing - ECV-20231102-02.

On April 20, 2024, Mr. Doolin for Seaport Lakes Water Systems submitted a permitting packet that contains his consent to the settlement offer and documents related to registering and permitting the public water system well owned by the Seaport Lakes Water System. Staff will process the application as soon as possible.

**Board Action:** Mr. Brett moved to open and record the enforcement hearing on April 22, 2024, at approximately 5:42 PM. Mr. Hahn seconded the motion. The motion passed unanimously.

A representative for Seaport Lakes Water System was present.

Mr. Hahn moved to recess the hearing and suspend the recording and the enforcement hearing after accepting public comments or comments from the alleged violator until the meeting of the Board of Directors scheduled for July 22, 2024. Mr. Johnson seconded the motion. The motion passed unanimously.

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

## **4.0 – Report regarding Groundwater Protection**

**Meeting Discussion:** Mr. Andruss provided the following report:

### **Regarding Well Inspections**

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As of April 19, 2024, staff had recorded 6 well inspection forms (WIFs) since October 1, 2023:

## **Regarding Manage Investigations related to Groundwater Protection for FY2024.**

As of April 19, 2024, staff had initiated 0 investigations related to Groundwater Protection since October 1, 2023:

1. none.

As of April 19, 2024, staff had 0 active investigation related to Groundwater Protection:

1. none.

## **Regarding Manage Enforcement Cases related to Groundwater Protection for FY2024.**

As of April 19, 2024, the Board had initiated 0 enforcement cases related to Groundwater Protection since October 1, 2023:

1. none.

As of April 19, 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 provided the following report:

#### **Regarding Monitor Drought Conditions for FY2024.**

As of April 19, 2024, the U.S. Drought Monitor (<https://www.drought.gov/states/texas/county/calhoun>) indicates that 0% of Calhoun County is drought conditions.

As of April 19, 2024, drought condition information related to the district and the surrounding region of Texas collected from the Water Data for Texas website

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(<https://www.waterdatafortexas.org/drought/> ) indicates that the majority of Calhoun County are experiencing abnormally dry conditions.

## **Regarding Synoptic Aquifer Monitoring for FY2024.**

As of April 19, 2024, staff had collected 6 water level measurements since October 1, 2023:

## **Regarding Advanced Water Level Monitoring for FY2024.**

On February 14, 2024, staff, with technical support from WellIntel, successfully installed water level and conductivity monitoring instruments on well GW-00092 owned by Mr. Hahn.

As of April 19, 2024, the sensor had collected and uploaded 1,491 water level measurements to the WellIntel Analytics Dashboard. The graphs below depict the water level measurements and conductivity measurements collected from well GW-00092.

## **Regarding Baseline Water Quality Aquifer Monitoring for FY2024.**

No report.

## **Regarding Ad-Hoc Baseline Water Quality Sampling for FY2024.**

As of April 19, 2024, staff had collected 0 water quality field measurements since October 1, 2023:

As of April 18, 2024, staff had collected 0 water quality samples since October 1, 2023:

As of April 18, 2024, staff had received 0 water quality lab reports since October 1, 2023:

## **Regarding Annual Water Level Assessment for FY2024.**

No report.

## **Regarding Annual Water Quality Assessment for FY2024.**

No report.

## **Regarding Monitoring Network Assessment and Improvement Project for FY2024.**

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No report.

**Board Action:** None.

## **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.

### **6.1 – Conservation Education and Teacher Professional Development**

**Meeting Discussion:** Mr. Andruss explained A project, to be completed in June 2024, related to conservation education and teacher professional development has been developed by staff as well as representatives of Victoria ISD (VISD), and University of Houston-Victoria (UHV).

The project seeks to extend and expand the cooperative efforts between the UHV, VISD, and the District 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.

If the project is implemented, the qualifying teachers would be recruited from within the boundary of the financially contributing partners to participate in workshops held on two days in the Summer of 2024 at multiple locations within Victoria County (i.e., INVISTA Victoria Plant Wetland, the Clements Ranch, and UHV Campus) designed to 1) increase awareness, knowledge, and technical skills related to the hydrologic cycle, water resources, risks to water resources including over-production and pollution, and 2) expand knowledge and skills that align with the related Texas Essential Knowledge and Skills (TEKS) for the purposes of promoting water conservation. Participating teachers would receive a \$500.00 stipend and continuing education credits for completing the workshops. The project would conclude with the submittal of a summary report of professional development provided during the workshops.



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The total cost for the project is projected to at \$17,540. 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.

On July 21, 2023, the Victoria County GCD Board of Directors authorized staff to 1) seek cooperation and approval of cost sharing agreements with Calhoun County GCD, Refugio GCD, and Texana GCD as well as 2) take the necessary actions to implement the Proposal for the Cooperative Promotion of Water Conservation through Teacher Professional Development after October 1, 2023.

**Board Action:** Mr. Johnson moved to accept the Proposal for the Cooperative Promotion of Water Conservation through Teacher Professional Development Summer 2024 and agree to cost share with VCGCD in an amount not to exceed 25% of the actual expenses or \$4,385.00 for the implementation of the project. Mr. Brett seconded the motion. The motion passed unanimously.

## 6.2 – Request for Sponsorship – Calhoun County ISD

**Meeting Discussion:** Mr. Andruss explained with the adoption of the budget for FY2024, staff published a notice on the website of the district to inform entities wishing to seek sponsorship from the district of a project intended to promote water conservation, especially through rainwater harvesting or brush control within Calhoun County, could submit an application for sponsorship.

On February 15, 2024, in response to the district's solicitation of requests for sponsorship related to promoting groundwater conservation, Ms. Amy Boone of Calhoun County ISD submitted a request for sponsorship in the amount of \$2,565.95 for to purchase classroom models and student aquifer kits to support efforts to incorporate groundwater conservation lessons into related activities associated with Formosa's sponsorship of student field trips to the Formosa Wetlands.

**Board Action:** Mr. Hahn moved to 1) approve the request for sponsorship submitted by Amy Boone of Calhoun County ISD, 2) authorize the general manager to provide an offer of sponsorship in the amount of \$2,600.00 for the costs described on the application for sponsorship, and 3) pay the actual expenses up to \$2,600.00 upon receipt of the related summary report. Mr. Brett seconded the motion. The motion passed unanimously.

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

### **7.0 – Report regarding Groundwater Resource Planning**

**Meeting Discussion:** Mr. Andruss provided the following report:

#### **Regarding Regional Water Planning Participation for FY2024.**

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

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

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.

On April 3, 2024, staff received a report developed by the Texas Water Development Board regarding its efforts to review the new groundwater availability model released in 2023 for use by GMA 15 for the current planning cycle. The report identifies numerous issues that need to be resolved prior to its use for joint planning purposes.

**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**

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**Meeting Discussion:** Mr. Andruss provided the following report:

## **Regarding Management Plan Revisions for FY2024.**

No report.

## **Regarding Rule Amendments for FY2024.**

Staff have identified three potential aspects of the rules of the district that may warrant clarification to policy development:

1. appropriate requirements and procedures related to amendment requests of waivers associated with production permits,
2. appropriate requirements and procedures related to amendment requests of production permits, and
3. appropriate requirements and procedures regarding renewal and expiration of production permits associated with proposed wells.

Staff will coordinate with legal counsel on draft revisions to the rules of the district and present recommendations to the Board on July 22, 2024.

## **Regarding Legislative Support and Lobbying for FY2024.**

On March 20, 2024, Mr. Andruss participated in a meeting of the Legislative Committee the Texas Water Conservation Association in Austin. The committee heard presentations regarding issues that members would like for the committee to consider as part of its efforts to identify "consensus legislation" including the following topics:

- Infrastructure and Funding:
- Regionalization and Growth:
- Surface Water:
- Groundwater:
- Data:
- Other:

**Board Action:** None.

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

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## 9.0 – Report regarding Administration and Management

**Meeting Discussion:** Mr. Andruss provided the following report:

### **Regarding Financial Audit for FY2023.**

On March 22, 2024, Mr. Cox with Goldman, Hunt and Notz, LLP informed the District that he anticipates presenting the audit report to the Board on July 22, 2024.

### **Regarding Budget Development for FY2025.**

Staff will develop and present preliminary budget information to the Board on July 22, 2024.

### **Regarding Website Improvements.**

Staff have added webpages and electronic forms related to groundwater monitoring, groundwater water production reporting, and renewal of groundwater production permits to the website of the district.

### **Regarding Public Notice and Meeting Coordination for FY2024.**

The next meetings of the Board are scheduled for July 22, 2024, August 26, 2024 (Budget and Tax Rate Matters), and October 28, 2024, with each meeting to convene at 5:30 PM. Regular meetings will be rescheduled as necessary and special meeting may be scheduled to address unforeseen issues.

### **Regarding Performance Audit for FY2023.**

Staff will develop and present the performance audit for FY2023 to the Board on July 22, 2024.

### **Regarding Digital Record Archiving for FY2024.**

Staff continue to create digital archives for the records of the district.

### **Regarding Physical Record Archiving for FY2024.**

Staff continue to create physical archives for select records of the district.

**Board Action:** None.

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## 9.1 – Minutes of the Previous Meeting

**Meeting Discussion:** Mr. Andruss explained the minutes for the meeting held on January 22, 2024, were sent to the board members prior to the meeting.

**Board Action:** Mr. Brett moved to accept and approve the meeting minutes for January 22, 2024, as drafted. Mr. Hahn 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 December 2023, January and February 2024 have been compiled, reviewed and sent to the board members prior to the meeting.

On April 20, 2024, the General Manager identified the funds of the district held at Prosperity Bank as of February 29, 2024 were not sufficiently protected by FDIC Insurance and pledged collateral. It was secure by March 2024

**Board Action:** Mr. Hahn moved to accept the internal control review and internal financial reports for December 2023, January and February 2024. Mr. Brett seconded the motion. The motion passed unanimously.

### 9.2.1 – Financial Transaction Review

**Meeting Discussion:** Mr. Andruss explained as of April 18, 2024, since December 1, 2023, there have been 22 accounts payable and 24 accounts receivable transactions.

**Board Action:** None.

## 9.3 – Investments of the District

**Meeting Discussion:** Mr. Andruss explained the investment reports for December 2023, January and February 2024 have been developed, reviewed, and sent to the board members prior to the meeting.

**Board Action:** Mr. Johnson moved to accept the investment reports for December 2023, January and February 2024. Mr. Hahn seconded the motion. The motion passed unanimously.

## 9.4 – Unpaid Accounts Payable

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**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. Hahn moved to authorize the general manager to pay the following items:

1. ACCTP-20240422-01 - \$1,020.00 – ABM
2. ACCTP-20240422-02 - \$1,520.00 – ABM
3. \$930.00 – ABM
4. \$9,000 – 301 South
5. \$1,067.20 – VCGCD - Reimbursement

Mr. Brett 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 6:16 PM after concluding all business of the District. Mr. Brett seconded the motion. The motion passed unanimously.

THE ABOVE AND FOREGOING MINUTES WERE READ AND APPROVED ON THIS

THE \_\_\_\_\_ DAY OF \_\_\_\_\_ A.D. \_\_\_\_\_.

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Director of the Calhoun County Groundwater Conservation District

ATTEST:

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Director of the Calhoun County Groundwater Conservation District

# CCGCD - Adm - FM - Internal Control Review Reports - ICRR-20240331-01 - March 2024

## Calhoun County Groundwater Conservation District Internal Control Review Report

**Reporting Period Start:** 3/1/24

**Reporting Period Stop:** 3/31/24

### Related Documentation

[CCGCD - Adm - FM - Financial Registry - FY2024- Check Out 20240627.1231 CPD - Check In 20240627.1243 CPD](#)

### Bank Statement Links:

1. [CCGCD - Adm - FM - Bank Statements - BS-20240331-01 - Prosperity 3520 - RECONCILED](#)
2. [CCGCD - Adm - FM - Bank Statements - BS-20240331-02 - Prosperity 4152 - RECONCILED](#)
3. [CCGCD - Adm - FM - Bank Statements - BS-20240331-03 - CD# 0514 - RECONCILED](#)
4. [CCGCD - Adm - FM - Bank Statements - BS-20240331-04 - CD# 0516 - RECONCILED](#)

### List of UNPAID Accounts Payable (ACCTPs) Note Links:

### List of UNPAID Accounts Receivable (ACCTRs) Note Links:

### List of VOIDED Check Note Links:

### List of CANCELLED Transaction Note Links:

### List of COLLATERAL RECORD Note Links:

1. [CCGCD - Adm - FM - Collateral Records - CR-20240331-01 - March 2024](#)

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

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



## Internal Control Review

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

**Yes**

Comments:

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

Comments:

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

Comments:

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

Comments:

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

Comments: No voided checks

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

Comments:

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

Comments:

### PDF of Executed Report:

*Caitlynn Davenport*

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

Bank Account	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-20240331-01: DATE: 03/31/2024	BS-20240331-01	Reserve	\$ 1,143,006.97	\$ 18,146.04	\$ -	\$ 1,161,153.01	\$ 1,161,153.01	\$ -
Prosperity 4152	Prosperity 4152 : BS-20240331-02: DATE: 03/31/2024	BS-20240331-02	Operating	\$ 484,562.98	\$ 414,175.59	\$ (83,826.81)	\$ 814,911.76	\$ 814,911.76	\$ -
CD# 0514	CD# 0514 : BS-20240331-03: DATE: 03/31/2024	BS-20240331-03	Reserve	\$ 254,239.74	\$ 4,258.92	\$ -	\$ 258,498.66	\$ 258,498.66	\$ -
CD# 0516	CD# 0516 : BS-20240331-04: DATE: 03/31/2024	BS-20240331-04	Reserve	\$ 254,112.67	\$ 4,129.22	\$ -	\$ 258,241.89	\$ 258,241.89	\$ -
<b>Total</b>				<b>\$ 2,135,922.36</b>	<b>\$ 440,709.77</b>	<b>\$ (83,826.81)</b>	<b>\$ 2,492,805.32</b>	<b>\$ 2,492,805.32</b>	<b>\$ -</b>

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+	\$ 285,247.45
Prosperity Bank	Pledged Collateral	3138WBBZ7	FNMA #AS1855	FHLB		AA+	\$ 90,601.53
Prosperity Bank	Pledged Collateral	3138WDYL9	FNMA #AS4314	FHLB		AA+	\$ 243,911.54
Prosperity Bank	Pledged Collateral	3138WDYL9	FNMA #AS4314	FHLB		AA+	\$ 11.82
Prosperity Bank	Pledged Collateral	3138WJAC2	FNMA #AS8102	FHLB		AA+	\$ 231,509.71
Prosperity Bank	Pledged Collateral	3133KYUN7	FR #RB5089	FHLB		AA+	\$ 294,404.89
Prosperity Bank	Pledged Collateral	31418DV25	FNMA #MA4232	FHLB		AA+	\$ 950,136.81
Prosperity Bank	Pledged Collateral	31418DY71	FNMA #MA4333	FHLB		AA+	\$ 389,533.41
<b>Total</b>							<b>\$ 2,735,357.16</b>

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

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

<b>Budget Program</b>	<b>Budget Amount</b>	<b>Transaction Total</b>	<b>Budget Balance</b>
1001 - Administration - Revenue	\$ 452,000.00	\$ 440,400.86	\$ (11,599.14)
1003 - Administration - Technology	\$ (23,900.00)	\$ (1,080.25)	\$ 22,819.75
1004 - Administration - General	\$ (180,600.00)	\$ (21,155.30)	\$ 159,444.70
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)
<b>Total</b>	<b>\$ 92,900.00</b>		<b>\$ 263,982.96</b>

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

Tab: Budget by Program

<b>Budget Category</b>	<b>Budget Amount</b>	<b>Transaction Total</b>	<b>Budget Balance</b>
0120 - Tax Collections	\$ 428,200.00	\$ 413,285.69	\$ (14,914.31)
0130 - Interest Income	\$ 23,800.00	\$ 27,274.08	\$ 3,474.08
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)	\$ (6,590.32)	\$ 18,409.68
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.

Tab: Budget by Category

<b>Budget Category</b>	<b>Budget Amount</b>	<b>Transaction Total</b>	<b>Budget Balance</b>
500 - Public Notices and Publications	\$ (6,000.00)	\$ (761.45)	\$ 5,238.55
900 - Miscellaneous	\$ (200.00)	\$ (166.52)	\$ 33.48
<b>Total</b>	<b>\$ 92,900.00</b>		<b>\$ 263,982.96</b>

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

<b>Program</b>	<b>Sum of Split Amount</b>
1001 - Administration - Revenue	\$ 440,400.86
1003 - Administration - Technology	\$ (1,080.25)
1004 - Administration - General	\$ (21,155.30)
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)	
<b>Grand Total</b>	<b>\$ 356,882.96</b>

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

Tab: Transaction Summary by Program

<b>Category</b>	<b>Sum of Split Amount</b>
0120 - Tax Collections	\$ 413,285.69
0130 - Interest Income	\$ 27,274.08
0143 - District Fees - Permitting	\$ 150.00
0215 - District Fees - Legislative Services Cost-Sharing Fees	\$ (3,750.00)
210 - Legal Services	\$ (6,590.32)
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)	
<b>Grand Total</b>	<b>\$ 356,882.96</b>

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



Row Labels	Sum of Split Amount
<b>TR-20230922-01-D</b>	<b>\$ (157.73)</b>
<b>Operating</b>	<b>\$ (157.73)</b>
Prosperity 4152	
<b>Debit</b>	
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)
<b>TR-20230922-02-D</b>	<b>\$ (114.10)</b>
<b>Operating</b>	<b>\$ (114.10)</b>
Prosperity 4152	
<b>Debit</b>	
1004 - Administration - General	
500 - Public Notices and Publications	\$ (114.10)
<b>TR-20230922-03-D</b>	<b>\$ (327.50)</b>
<b>Operating</b>	<b>\$ (327.50)</b>
Prosperity 4152	
<b>Debit</b>	
1004 - Administration - General	
410 - Equipment - Office	\$ (327.50)
<b>TR-20230922-04-D</b>	<b>\$ (315.36)</b>
<b>Operating</b>	<b>\$ (315.36)</b>
Prosperity 4152	
<b>Debit</b>	
1004 - Administration - General	
210 - Legal Services	\$ (315.36)
<b>TR-20231020-01-C</b>	<b>\$ 143.22</b>
<b>Operating</b>	<b>\$ 143.22</b>
Prosperity 4152	
<b>Credit</b>	
1001 - Administration - Revenue	
0120 - Tax Collections	\$ 143.22
<b>TR-20231020-02-C</b>	<b>\$ 495.34</b>
<b>Operating</b>	<b>\$ 495.34</b>
Prosperity 4152	
<b>Credit</b>	
1001 - Administration - Revenue	
0120 - Tax Collections	\$ 495.34
<b>TR-20231023-01-C</b>	<b>\$ 2,338.14</b>
<b>Operating</b>	<b>\$ 2,338.14</b>

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

Tab: Transaction Summary - List

Prosperity 4152	
<b>Credit</b>	
1001 - Administration - Revenue	
0120 - Tax Collections	\$ 2,338.14
<b>TR-20231023-01-D</b>	<b>\$ (1,560.00)</b>
<b>Operating</b>	<b>\$ (1,560.00)</b>
Prosperity 4152	
<b>Debit</b>	
1004 - Administration - General	
210 - Legal Services	\$ (270.00)
2000 - Groundwater Conservation	
210 - Legal Services	\$ (1,290.00)
<b>TR-20231023-02-C</b>	<b>\$ 104.76</b>
<b>Operating</b>	<b>\$ 104.76</b>
Prosperity 4152	
<b>Credit</b>	
1001 - Administration - Revenue	
0120 - Tax Collections	\$ 104.76
<b>TR-20231023-02-D</b>	<b>\$ (2,033.75)</b>
<b>Operating</b>	<b>\$ (2,033.75)</b>
Prosperity 4152	
<b>Debit</b>	
1004 - Administration - General	
210 - Legal Services	\$ (1,103.75)
2000 - Groundwater Conservation	
210 - Legal Services	\$ (930.00)
<b>TR-20231023-03-D</b>	<b>\$ (158.91)</b>
<b>Operating</b>	<b>\$ (158.91)</b>
Prosperity 4152	
<b>Debit</b>	
1001 - Administration - Revenue	
210 - Legal Services	\$ (158.91)
<b>TR-20231023-04-D</b>	<b>\$ (7,233.72)</b>
<b>Operating</b>	<b>\$ (7,233.72)</b>
Prosperity 4152	
<b>Debit</b>	
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	

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

Tab: Transaction Summary - List

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)
<b>TR-20231023-05-D</b>	<b>\$</b>	<b>(7,375.28)</b>
<b>Operating</b>	<b>\$</b>	<b>(7,375.28)</b>
Prosperity 4152		
<b>Debit</b>		
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)
<b>TR-20231031-01-C</b>	<b>\$</b>	<b>3,057.94</b>
<b>Reserve</b>	<b>\$</b>	<b>3,057.94</b>
Prosperity 3520		
<b>Credit</b>		
1001 - Administration - Revenue		
0130 - Interest Income	\$	3,057.94
<b>TR-20231031-02-C</b>	<b>\$</b>	<b>102.89</b>
<b>Operating</b>	<b>\$</b>	<b>102.89</b>
Prosperity 4152		
<b>Credit</b>		
1001 - Administration - Revenue		
0130 - Interest Income	\$	102.89
<b>TR-20231107-01-C</b>	<b>\$</b>	<b>150.00</b>
<b>Operating</b>	<b>\$</b>	<b>150.00</b>
Prosperity 4152		
<b>Credit</b>		
2000 - Groundwater Conservation		
0143 - District Fees - Permitting	\$	150.00

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

Tab: Transaction Summary - List

<b>TR-20231107-02-C</b>	<b>\$</b>	<b>24,421.33</b>
<b>Operating</b>	<b>\$</b>	<b>24,421.33</b>
Prosperity 4152		
<b>Credit</b>		
1001 - Administration - Revenue		
0120 - Tax Collections	\$	24,421.33
<b>TR-20231107-03-C</b>	<b>\$</b>	<b>12,558.63</b>
<b>Operating</b>	<b>\$</b>	<b>12,558.63</b>
Prosperity 4152		
<b>Credit</b>		
1001 - Administration - Revenue		
0120 - Tax Collections	\$	12,558.63
<b>TR-20231121-01-C</b>	<b>\$</b>	<b>2,794.05</b>
<b>Operating</b>	<b>\$</b>	<b>2,794.05</b>
Prosperity 4152		
<b>Credit</b>		
1001 - Administration - Revenue		
0120 - Tax Collections	\$	2,794.05
<b>TR-20231121-01-D</b>	<b>\$</b>	<b>(106.74)</b>
<b>Operating</b>	<b>\$</b>	<b>(106.74)</b>
Prosperity 4152		
<b>Debit</b>		
1003 - Administration - Technology		
430 - Technology Services - Miscellaneous	\$	(106.74)
<b>TR-20231121-02-C</b>	<b>\$</b>	<b>7,108.82</b>
<b>Operating</b>	<b>\$</b>	<b>7,108.82</b>
Prosperity 4152		
<b>Credit</b>		
1001 - Administration - Revenue		
0120 - Tax Collections	\$	7,108.82
<b>TR-20231121-02-D</b>	<b>\$</b>	<b>(371.01)</b>
<b>Operating</b>	<b>\$</b>	<b>(371.01)</b>
Prosperity 4152		
<b>Debit</b>		
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)
<b>TR-20231121-03-C</b>	<b>\$</b>	<b>38,242.29</b>
<b>Operating</b>	<b>\$</b>	<b>38,242.29</b>
Prosperity 4152		

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

Tab: Transaction Summary - List

<b>Credit</b>	
1001 - Administration - Revenue	
0120 - Tax Collections	\$ 38,242.29
<b>TR-20231121-03-D</b>	<b>\$ (2,078.49)</b>
<b>Operating</b>	<b>\$ (2,078.49)</b>
Prosperity 4152	
<b>Debit</b>	
1004 - Administration - General	
223 - Professional and Technical Services - Appraisal District	\$ (2,078.49)
<b>TR-20231121-04-D</b>	<b>\$ (62.00)</b>
<b>Operating</b>	<b>\$ (62.00)</b>
Prosperity 4152	
<b>Debit</b>	
1004 - Administration - General	
340 - Membership/Dues/Subscriptions	\$ (62.00)
<b>TR-20231121-05-D</b>	<b>\$ (41.94)</b>
<b>Operating</b>	<b>\$ (41.94)</b>
Prosperity 4152	
<b>Debit</b>	
1004 - Administration - General	
210 - Legal Services	\$ (41.94)
<b>TR-20231130-01-C</b>	<b>\$ 2,967.21</b>
<b>Reserve</b>	<b>\$ 2,967.21</b>
Prosperity 3520	
<b>Credit</b>	
1001 - Administration - Revenue	
0130 - Interest Income	\$ 2,967.21
<b>TR-20231130-02-C</b>	<b>\$ 106.19</b>
<b>Operating</b>	<b>\$ 106.19</b>
Prosperity 4152	
<b>Credit</b>	
1001 - Administration - Revenue	
0130 - Interest Income	\$ 106.19
<b>TR-20231218-01-C</b>	<b>\$ 2,950.81</b>
<b>Operating</b>	<b>\$ 2,950.81</b>
Prosperity 4152	
<b>Credit</b>	
1001 - Administration - Revenue	
0120 - Tax Collections	\$ 2,950.81
<b>TR-20231218-02-C</b>	<b>\$ 2,294.63</b>
<b>Operating</b>	<b>\$ 2,294.63</b>
Prosperity 4152	
<b>Credit</b>	

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

Tab: Transaction Summary - List

1001 - Administration - Revenue		
0120 - Tax Collections	\$	2,294.63
<b>TR-20231218-03-C</b>	<b>\$</b>	<b>3,095.90</b>
<b>Operating</b>	<b>\$</b>	<b>3,095.90</b>
Prosperity 4152		
<b>Credit</b>		
1001 - Administration - Revenue		
0120 - Tax Collections	\$	3,095.90
<b>TR-20231218-04-C</b>	<b>\$</b>	<b>4,371.67</b>
<b>Operating</b>	<b>\$</b>	<b>4,371.67</b>
Prosperity 4152		
<b>Credit</b>		
1001 - Administration - Revenue		
0120 - Tax Collections	\$	4,371.67
<b>TR-20231220-01-D</b>	<b>\$</b>	<b>(1,199.38)</b>
<b>Operating</b>	<b>\$</b>	<b>(1,199.38)</b>
Prosperity 4152		
<b>Debit</b>		
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)
<b>TR-20231220-02-D</b>	<b>\$</b>	<b>(44.04)</b>
<b>Operating</b>	<b>\$</b>	<b>(44.04)</b>
Prosperity 4152		
<b>Debit</b>		
1004 - Administration - General		
210 - Legal Services	\$	(44.04)
<b>TR-20231229-01-C</b>	<b>\$</b>	<b>2,123.42</b>
<b>Reserve</b>	<b>\$</b>	<b>2,123.42</b>
CD# 0514		
<b>Credit</b>		
1001 - Administration - Revenue		
0130 - Interest Income	\$	2,123.42
<b>TR-20231229-02-C</b>	<b>\$</b>	<b>2,059.01</b>
<b>Reserve</b>	<b>\$</b>	<b>2,059.01</b>
CD# 0516		
<b>Credit</b>		
1001 - Administration - Revenue		
0130 - Interest Income	\$	2,059.01
<b>TR-20231231-01-C</b>	<b>\$</b>	<b>3,074.06</b>
<b>Reserve</b>	<b>\$</b>	<b>3,074.06</b>

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

Tab: Transaction Summary - List

Prosperity 3520		
<b>Credit</b>		
1001 - Administration - Revenue		
0130 - Interest Income	\$	3,074.06
<b>TR-20231231-02-C</b>	<b>\$</b>	<b>118.13</b>
<b>Operating</b>	<b>\$</b>	<b>118.13</b>
Prosperity 4152		
<b>Credit</b>		
1001 - Administration - Revenue		
0130 - Interest Income	\$	118.13
<b>TR-20240116-01-D</b>	<b>\$</b>	<b>(359.91)</b>
<b>Operating</b>	<b>\$</b>	<b>(359.91)</b>
Prosperity 4152		
<b>Debit</b>		
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)
<b>TR-20240116-02-D</b>	<b>\$</b>	<b>(647.35)</b>
<b>Operating</b>	<b>\$</b>	<b>(647.35)</b>
Prosperity 4152		
<b>Debit</b>		
3000 - Groundwater Management		
500 - Public Notices and Publications	\$	(647.35)
<b>TR-20240116-03-D</b>	<b>\$</b>	<b>(2,215.78)</b>
<b>Operating</b>	<b>\$</b>	<b>(2,215.78)</b>
Prosperity 4152		
<b>Debit</b>		
1004 - Administration - General		
230 - Insurance and Bonds	\$	(2,215.78)
<b>TR-20240116-05-D</b>	<b>\$</b>	<b>(267.34)</b>
<b>Operating</b>	<b>\$</b>	<b>(267.34)</b>
Prosperity 4152		
<b>Debit</b>		
1004 - Administration - General		
210 - Legal Services	\$	(267.34)
<b>TR-20240121-01-C</b>	<b>\$</b>	<b>12,017.91</b>
<b>Operating</b>	<b>\$</b>	<b>12,017.91</b>
Prosperity 4152		
<b>Credit</b>		
1001 - Administration - Revenue		
0120 - Tax Collections	\$	12,017.91

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

Tab: Transaction Summary - List

<b>TR-20240122-01-C</b>	<b>\$</b>	<b>11,527.00</b>
<b>Operating</b>	<b>\$</b>	<b>11,527.00</b>
Prosperity 4152		
<b>Credit</b>		
1001 - Administration - Revenue		
0120 - Tax Collections	\$	11,527.00
<b>TR-20240122-01-D</b>	<b>\$</b>	<b>(945.00)</b>
<b>Operating</b>	<b>\$</b>	<b>(945.00)</b>
Prosperity 4152		
<b>Debit</b>		
1004 - Administration - General		
210 - Legal Services	\$	(945.00)
<b>TR-20240122-02-C</b>	<b>\$</b>	<b>2,798.65</b>
<b>Operating</b>	<b>\$</b>	<b>2,798.65</b>
Prosperity 4152		
<b>Credit</b>		
1001 - Administration - Revenue		
0120 - Tax Collections	\$	2,798.65
<b>TR-20240122-02-D</b>	<b>\$</b>	<b>(7,166.25)</b>
<b>Operating</b>	<b>\$</b>	<b>(7,166.25)</b>
Prosperity 4152		
<b>Debit</b>		
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)
<b>TR-20240122-03-C</b>	<b>\$</b>	<b>5,848.46</b>
<b>Operating</b>	<b>\$</b>	<b>5,848.46</b>
Prosperity 4152		
<b>Credit</b>		
1001 - Administration - Revenue		
0120 - Tax Collections	\$	5,848.46
<b>TR-20240122-03-D</b>	<b>\$</b>	<b>(7,166.25)</b>

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

Tab: Transaction Summary - List



<b>Operating</b>	<b>\$</b>	<b>(7,166.25)</b>
Prosperity 4152		
<b>Debit</b>		
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)
<b>TR-20240122-04-D</b>	<b>\$</b>	<b>(7,166.25)</b>
<b>Operating</b>	<b>\$</b>	<b>(7,166.25)</b>
Prosperity 4152		
<b>Debit</b>		
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)
<b>TR-20240122-05-D</b>	<b>\$</b>	<b>(7,166.25)</b>
<b>Operating</b>	<b>\$</b>	<b>(7,166.25)</b>
Prosperity 4152		
<b>Debit</b>		
1004 - Administration - General		
227 - Professional and Technical Services - VCGCD	\$	(1,023.75)
2000 - Groundwater Conservation		
227 - Professional and Technical Services - VCGCD	\$	(1,023.75)

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

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)
<b>TR-20240131-01-C</b>	<b>\$</b>	<b>3,073.86</b>
<b>Reserve</b>	<b>\$</b>	<b>3,073.86</b>
Prosperity 3520		
<b>Credit</b>		
1001 - Administration - Revenue		
0130 - Interest Income	\$	3,073.86
<b>TR-20240131-02-C</b>	<b>\$</b>	<b>122.95</b>
<b>Operating</b>	<b>\$</b>	<b>122.95</b>
Prosperity 4152		
<b>Credit</b>		
1001 - Administration - Revenue		
0130 - Interest Income	\$	122.95
<b>TR-20240222-01-D</b>	<b>\$</b>	<b>(3,750.00)</b>
<b>Operating</b>	<b>\$</b>	<b>(3,750.00)</b>
Prosperity 4152		
<b>Debit</b>		
1004 - Administration - General		
0215 - District Fees - Legislative Services Cost-Sharing Fees	\$	(3,750.00)
<b>TR-20240222-02-D</b>	<b>\$</b>	<b>(7,166.25)</b>
<b>Operating</b>	<b>\$</b>	<b>(7,166.25)</b>
Prosperity 4152		
<b>Debit</b>		
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		

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

227 - Professional and Technical Services - VCGCD	\$	(1,023.75)
8000 - Groundwater Resource Planning		
227 - Professional and Technical Services - VCGCD	\$	(1,023.75)
<b>TR-20240222-03-D</b>	<b>\$</b>	<b>(7,166.25)</b>
<b>Operating</b>	<b>\$</b>	<b>(7,166.25)</b>
Prosperity 4152		
<b>Debit</b>		
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)
<b>TR-20240222-04-D</b>	<b>\$</b>	<b>(61.50)</b>
<b>Operating</b>	<b>\$</b>	<b>(61.50)</b>
Prosperity 4152		
<b>Debit</b>		
1004 - Administration - General		
210 - Legal Services	\$	(61.50)
<b>TR-20240222-05-C</b>	<b>\$</b>	<b>(1,162.48)</b>
<b>Operating</b>	<b>\$</b>	<b>(1,162.48)</b>
Prosperity 4152		
<b>Debit</b>		
1004 - Administration - General		
210 - Legal Services	\$	(1,162.48)
<b>TR-20240229-01-C</b>	<b>\$</b>	<b>2,883.22</b>
<b>Reserve</b>	<b>\$</b>	<b>2,883.22</b>
Prosperity 3520		
<b>Credit</b>		
1001 - Administration - Revenue		
0130 - Interest Income	\$	2,883.22
<b>TR-20240229-02-C</b>	<b>\$</b>	<b>117.19</b>
<b>Operating</b>	<b>\$</b>	<b>117.19</b>
Prosperity 4152		
<b>Credit</b>		

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

1001 - Administration - Revenue		
0130 - Interest Income	\$	117.19
<b>TR-20240229-03-C</b>	<b>\$</b>	<b>1,785.22</b>
<b>Operating</b>	<b>\$</b>	<b>1,785.22</b>
Prosperity 4152		
<b>Credit</b>		
1001 - Administration - Revenue		
0120 - Tax Collections	\$	1,785.22
<b>TR-20240229-04-C</b>	<b>\$</b>	<b>7,296.60</b>
<b>Operating</b>	<b>\$</b>	<b>7,296.60</b>
Prosperity 4152		
<b>Credit</b>		
1001 - Administration - Revenue		
0120 - Tax Collections	\$	7,296.60
<b>TR-20240229-05-C</b>	<b>\$</b>	<b>13,791.65</b>
<b>Operating</b>	<b>\$</b>	<b>13,791.65</b>
Prosperity 4152		
<b>Credit</b>		
1001 - Administration - Revenue		
0120 - Tax Collections	\$	13,791.65
<b>TR-20240229-06-C</b>	<b>\$</b>	<b>250,488.70</b>
<b>Operating</b>	<b>\$</b>	<b>250,488.70</b>
Prosperity 4152		
<b>Credit</b>		
1001 - Administration - Revenue		
0120 - Tax Collections	\$	250,488.70
<b>TR-20240229-07-C</b>	<b>\$</b>	<b>6,811.91</b>
<b>Operating</b>	<b>\$</b>	<b>6,811.91</b>
Prosperity 4152		
<b>Credit</b>		
1001 - Administration - Revenue		
0120 - Tax Collections	\$	6,811.91
<b>TR-20240331-01-C</b>	<b>\$</b>	<b>3,089.75</b>
<b>Reserve</b>	<b>\$</b>	<b>3,089.75</b>
Prosperity 3520		
<b>Credit</b>		
1001 - Administration - Revenue		
0130 - Interest Income	\$	3,089.75
<b>TR-20240331-02-C</b>	<b>\$</b>	<b>172.55</b>
<b>Operating</b>	<b>\$</b>	<b>172.55</b>
Prosperity 4152		
<b>Credit</b>		
1001 - Administration - Revenue		

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

0130 - Interest Income	\$	172.55
<b>TR-20240331-03-C</b>	<b>\$</b>	<b>2,135.50</b>
<b>Reserve</b>	<b>\$</b>	<b>2,135.50</b>
CD# 0514		
<b>Credit</b>		
1001 - Administration - Revenue		
0130 - Interest Income	\$	2,135.50
<b>TR-20240331-04-C</b>	<b>\$</b>	<b>2,070.21</b>
<b>Reserve</b>	<b>\$</b>	<b>2,070.21</b>
CD# 0516		
<b>Credit</b>		
1001 - Administration - Revenue		
0130 - Interest Income	\$	2,070.21
<b>TR-2040116-04-D</b>	<b>\$</b>	<b>(8,240.00)</b>
<b>Operating</b>	<b>\$</b>	<b>(8,240.00)</b>
Prosperity 4152		
<b>Debit</b>		
4000 - Groundwater Monitoring		
415 - Equipment - Field	\$	(8,240.00)
<b>(blank)</b>		
<b>(blank)</b>		
<b>(blank)</b>		
<b>(blank)</b>		
<b>(blank)</b>		
<b>Grand Total</b>	<b>\$</b>	<b>356,882.96</b>

# CCGCD - Adm - FM - Internal Control Review Reports - ICRR-20240430-01 - April 2024

## Calhoun County Groundwater Conservation District Internal Control Review Report

**Reporting Period Start:** 4/1/24

**Reporting Period Stop:** 4/30/24

### Related Documentation

[CCGCD - Adm - FM - Financial Registry - FY2024- Check Out 20240627.1244 CPD - Check In 20240627.1302 CPD](#)

### Bank Statement Links:

1. [CCGCD - Adm - FM - Bank Statements - BS-20240331-03 - CD# 0514 - RECONCILED](#)
2. [CCGCD - Adm - FM - Bank Statements - BS-20240331-04 - CD# 0516 - RECONCILED](#)
3. [CCGCD - Adm - FM - Bank Statements - BS-20240430-01 - Prosperity 3520 - RECONCILED](#)
4. [CCGCD - Adm - FM - Bank Statements - BS-20240430-02 - 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-20240430-01 - April 2024](#)

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

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

## Internal Control Review

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

**Yes**

Comments:

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

Comments:

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

Comments:

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

Comments:

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

Comments: No voided checks

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

Comments:

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

Comments:

### PDF of Executed Report:

*Caitlynn Davenport*

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

Bank Account	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-20240430-01: DATE: 04/30/2024	BS-20240430-01	Reserve	\$ 1,143,006.97	\$ 21,144.10	\$ -	\$ 1,164,151.07	\$ 1,164,151.07	\$ -
Prosperity 4152	Prosperity 4152 : BS-20240430-02: DATE: 04/30/2024	BS-20240430-02	Operating	\$ 484,562.98	\$ 414,341.89	\$ (88,696.72)	\$ 810,208.15	\$ 810,208.15	\$ -
CD# 0514	CD# 0514 : BS-20240331-03: DATE: 03/31/2024	BS-20240331-03	Reserve	\$ 254,239.74	\$ 4,258.92	\$ -	\$ 258,498.66	\$ 258,498.66	\$ -
CD# 0516	CD# 0516 : BS-20240331-04: DATE: 03/31/2024	BS-20240331-04	Reserve	\$ 254,112.67	\$ 4,129.22	\$ -	\$ 258,241.89	\$ 258,241.89	\$ -
<b>Total</b>				<b>\$ 2,135,922.36</b>	<b>\$ 443,874.13</b>	<b>\$ (88,696.72)</b>	<b>\$ 2,491,099.77</b>	<b>\$ 2,491,099.77</b>	<b>\$ -</b>



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+	\$ 283,555.19
Prosperity Bank	Pledged Collateral	3138WBBZ7	FNMA #AS1855	FHLB		AA+	\$ 87,110.96
Prosperity Bank	Pledged Collateral	3138WDYL9	FNMA #AS4314	FHLB		AA+	\$ 233,797.10
Prosperity Bank	Pledged Collateral	3138WDYL9	FNMA #AS4314	FHLB		AA+	\$ 11.33
Prosperity Bank	Pledged Collateral	3138WJAC2	FNMA #AS8102	FHLB		AA+	\$ 222,872.01
Prosperity Bank	Pledged Collateral	3133KYUN7	FR #RB5089	FHLB		AA+	\$ 282,103.62
Prosperity Bank	Pledged Collateral	31418DV25	FNMA #MA4232	FHLB		AA+	\$ 918,893.85
Prosperity Bank	Pledged Collateral	31418DY71	FNMA #MA4333	FHLB		AA+	\$ 373,347.06
<b>Total</b>							<b>\$ 2,651,691.12</b>

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

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

<b>Budget Program</b>	<b>Budget Amount</b>	<b>Transaction Total</b>	<b>Budget Balance</b>
1001 - Administration - Revenue	\$ 452,000.00	\$ 443,565.22	\$ (8,434.78)
1003 - Administration - Technology	\$ (23,900.00)	\$ (1,080.25)	\$ 22,819.75
1004 - Administration - General	\$ (180,600.00)	\$ (26,025.21)	\$ 154,574.79
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)
<b>Total</b>	<b>\$ 92,900.00</b>		<b>\$ 262,277.41</b>

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

Tab: Budget by Program

<b>Budget Category</b>	<b>Budget Amount</b>	<b>Transaction Total</b>	<b>Budget Balance</b>
0120 - Tax Collections	\$ 428,200.00	\$ 413,285.69	\$ (14,914.31)
0130 - Interest Income	\$ 23,800.00	\$ 30,438.44	\$ 6,638.44
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)	\$ (6,686.58)	\$ 18,313.42
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)	\$ (4,156.98)	\$ 3,343.02
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)	\$ (980.06)	\$ (480.06)
432 - Technology Services - Digital Record and Workflow System	\$ (7,300.00)	\$ (970.72)	\$ 6,329.28
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)	\$ (50.28)	\$ 1,149.72
436 - Technology Services - Internet	\$ (1,200.00)	\$ (627.96)	\$ 572.04
450 - Equipment Maintenance and Repair	\$ (5,500.00)	\$ -	\$ 5,500.00

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

Tab: Budget by Category

<b>Budget Category</b>	<b>Budget Amount</b>	<b>Transaction Total</b>	<b>Budget Balance</b>
500 - Public Notices and Publications	\$ (6,000.00)	\$ (1,333.10)	\$ 4,666.90
900 - Miscellaneous	\$ (200.00)	\$ (456.62)	\$ (256.62)
<b>Total</b>	<b>\$ 92,900.00</b>		<b>\$ 262,277.41</b>

<b>Program</b>	<b>Sum of Split Amount</b>
1001 - Administration - Revenue	\$ 443,565.22
1003 - Administration - Technology	\$ (1,080.25)
1004 - Administration - General	\$ (26,025.21)
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)	
<b>Grand Total</b>	<b>\$ 355,177.41</b>

<b>Category</b>	<b>Sum of Split Amount</b>
0120 - Tax Collections	\$ 413,285.69
0130 - Interest Income	\$ 30,438.44
0143 - District Fees - Permitting	\$ 150.00
0215 - District Fees - Legislative Services Cost-Sharing Fees	\$ (3,750.00)
210 - Legal Services	\$ (6,686.58)
223 - Professional and Technical Services - Appraisal District	\$ (4,156.98)
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	\$ (980.06)
432 - Technology Services - Digital Record and Workflow System	\$ (970.72)
433 - Technology Services - Record Archival System	\$ (167.28)
434 - Technology Services - Website and Email System	\$ (1,065.36)
435 - Technology Services - Phone System	\$ (50.28)
436 - Technology Services - Internet	\$ (627.96)
500 - Public Notices and Publications	\$ (1,333.10)
900 - Miscellaneous	\$ (456.62)
(blank)	
<b>Grand Total</b>	<b>\$ 355,177.41</b>

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

Row Labels	Sum of Split Amount
<b>TR-20230922-01-D</b>	<b>\$ (157.73)</b>
<b>Operating</b>	<b>\$ (157.73)</b>
Prosperity 4152	
<b>Debit</b>	
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)
<b>TR-20230922-02-D</b>	<b>\$ (114.10)</b>
<b>Operating</b>	<b>\$ (114.10)</b>
Prosperity 4152	
<b>Debit</b>	
1004 - Administration - General	
500 - Public Notices and Publications	\$ (114.10)
<b>TR-20230922-03-D</b>	<b>\$ (327.50)</b>
<b>Operating</b>	<b>\$ (327.50)</b>
Prosperity 4152	
<b>Debit</b>	
1004 - Administration - General	
410 - Equipment - Office	\$ (327.50)
<b>TR-20230922-04-D</b>	<b>\$ (315.36)</b>
<b>Operating</b>	<b>\$ (315.36)</b>
Prosperity 4152	
<b>Debit</b>	
1004 - Administration - General	
210 - Legal Services	\$ (315.36)
<b>TR-20231020-01-C</b>	<b>\$ 143.22</b>
<b>Operating</b>	<b>\$ 143.22</b>
Prosperity 4152	
<b>Credit</b>	
1001 - Administration - Revenue	
0120 - Tax Collections	\$ 143.22
<b>TR-20231020-02-C</b>	<b>\$ 495.34</b>
<b>Operating</b>	<b>\$ 495.34</b>
Prosperity 4152	
<b>Credit</b>	
1001 - Administration - Revenue	
0120 - Tax Collections	\$ 495.34
<b>TR-20231023-01-C</b>	<b>\$ 2,338.14</b>
<b>Operating</b>	<b>\$ 2,338.14</b>

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

Tab: Transaction Summary - List

Prosperity 4152	
<b>Credit</b>	
1001 - Administration - Revenue	
0120 - Tax Collections	\$ 2,338.14
<b>TR-20231023-01-D</b>	<b>\$ (1,560.00)</b>
<b>Operating</b>	<b>\$ (1,560.00)</b>
Prosperity 4152	
<b>Debit</b>	
1004 - Administration - General	
210 - Legal Services	\$ (270.00)
2000 - Groundwater Conservation	
210 - Legal Services	\$ (1,290.00)
<b>TR-20231023-02-C</b>	<b>\$ 104.76</b>
<b>Operating</b>	<b>\$ 104.76</b>
Prosperity 4152	
<b>Credit</b>	
1001 - Administration - Revenue	
0120 - Tax Collections	\$ 104.76
<b>TR-20231023-02-D</b>	<b>\$ (2,033.75)</b>
<b>Operating</b>	<b>\$ (2,033.75)</b>
Prosperity 4152	
<b>Debit</b>	
1004 - Administration - General	
210 - Legal Services	\$ (1,103.75)
2000 - Groundwater Conservation	
210 - Legal Services	\$ (930.00)
<b>TR-20231023-03-D</b>	<b>\$ (158.91)</b>
<b>Operating</b>	<b>\$ (158.91)</b>
Prosperity 4152	
<b>Debit</b>	
1001 - Administration - Revenue	
210 - Legal Services	\$ (158.91)
<b>TR-20231023-04-D</b>	<b>\$ (7,233.72)</b>
<b>Operating</b>	<b>\$ (7,233.72)</b>
Prosperity 4152	
<b>Debit</b>	
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	

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



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)
<b>TR-20231023-05-D</b>	<b>\$</b>	<b>(7,375.28)</b>
<b>Operating</b>	<b>\$</b>	<b>(7,375.28)</b>
Prosperity 4152		
<b>Debit</b>		
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)
<b>TR-20231031-01-C</b>	<b>\$</b>	<b>3,057.94</b>
<b>Reserve</b>	<b>\$</b>	<b>3,057.94</b>
Prosperity 3520		
<b>Credit</b>		
1001 - Administration - Revenue		
0130 - Interest Income	\$	3,057.94
<b>TR-20231031-02-C</b>	<b>\$</b>	<b>102.89</b>
<b>Operating</b>	<b>\$</b>	<b>102.89</b>
Prosperity 4152		
<b>Credit</b>		
1001 - Administration - Revenue		
0130 - Interest Income	\$	102.89
<b>TR-20231107-01-C</b>	<b>\$</b>	<b>150.00</b>
<b>Operating</b>	<b>\$</b>	<b>150.00</b>
Prosperity 4152		
<b>Credit</b>		
2000 - Groundwater Conservation		
0143 - District Fees - Permitting	\$	150.00

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

<b>TR-20231107-02-C</b>	<b>\$</b>	<b>24,421.33</b>
<b>Operating</b>	<b>\$</b>	<b>24,421.33</b>
Prosperity 4152		
<b>Credit</b>		
1001 - Administration - Revenue		
0120 - Tax Collections	\$	24,421.33
<b>TR-20231107-03-C</b>	<b>\$</b>	<b>12,558.63</b>
<b>Operating</b>	<b>\$</b>	<b>12,558.63</b>
Prosperity 4152		
<b>Credit</b>		
1001 - Administration - Revenue		
0120 - Tax Collections	\$	12,558.63
<b>TR-20231121-01-C</b>	<b>\$</b>	<b>2,794.05</b>
<b>Operating</b>	<b>\$</b>	<b>2,794.05</b>
Prosperity 4152		
<b>Credit</b>		
1001 - Administration - Revenue		
0120 - Tax Collections	\$	2,794.05
<b>TR-20231121-01-D</b>	<b>\$</b>	<b>(106.74)</b>
<b>Operating</b>	<b>\$</b>	<b>(106.74)</b>
Prosperity 4152		
<b>Debit</b>		
1003 - Administration - Technology		
430 - Technology Services - Miscellaneous	\$	(106.74)
<b>TR-20231121-02-C</b>	<b>\$</b>	<b>7,108.82</b>
<b>Operating</b>	<b>\$</b>	<b>7,108.82</b>
Prosperity 4152		
<b>Credit</b>		
1001 - Administration - Revenue		
0120 - Tax Collections	\$	7,108.82
<b>TR-20231121-02-D</b>	<b>\$</b>	<b>(371.01)</b>
<b>Operating</b>	<b>\$</b>	<b>(371.01)</b>
Prosperity 4152		
<b>Debit</b>		
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)
<b>TR-20231121-03-C</b>	<b>\$</b>	<b>38,242.29</b>
<b>Operating</b>	<b>\$</b>	<b>38,242.29</b>
Prosperity 4152		

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

Tab: Transaction Summary - List

<b>Credit</b>	
1001 - Administration - Revenue	
0120 - Tax Collections	\$ 38,242.29
<b>TR-20231121-03-D</b>	<b>\$ (2,078.49)</b>
<b>Operating</b>	<b>\$ (2,078.49)</b>
Prosperity 4152	
<b>Debit</b>	
1004 - Administration - General	
223 - Professional and Technical Services - Appraisal District	\$ (2,078.49)
<b>TR-20231121-04-D</b>	<b>\$ (62.00)</b>
<b>Operating</b>	<b>\$ (62.00)</b>
Prosperity 4152	
<b>Debit</b>	
1004 - Administration - General	
340 - Membership/Dues/Subscriptions	\$ (62.00)
<b>TR-20231121-05-D</b>	<b>\$ (41.94)</b>
<b>Operating</b>	<b>\$ (41.94)</b>
Prosperity 4152	
<b>Debit</b>	
1004 - Administration - General	
210 - Legal Services	\$ (41.94)
<b>TR-20231130-01-C</b>	<b>\$ 2,967.21</b>
<b>Reserve</b>	<b>\$ 2,967.21</b>
Prosperity 3520	
<b>Credit</b>	
1001 - Administration - Revenue	
0130 - Interest Income	\$ 2,967.21
<b>TR-20231130-02-C</b>	<b>\$ 106.19</b>
<b>Operating</b>	<b>\$ 106.19</b>
Prosperity 4152	
<b>Credit</b>	
1001 - Administration - Revenue	
0130 - Interest Income	\$ 106.19
<b>TR-20231218-01-C</b>	<b>\$ 2,950.81</b>
<b>Operating</b>	<b>\$ 2,950.81</b>
Prosperity 4152	
<b>Credit</b>	
1001 - Administration - Revenue	
0120 - Tax Collections	\$ 2,950.81
<b>TR-20231218-02-C</b>	<b>\$ 2,294.63</b>
<b>Operating</b>	<b>\$ 2,294.63</b>
Prosperity 4152	
<b>Credit</b>	

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

Tab: Transaction Summary - List

1001 - Administration - Revenue		
0120 - Tax Collections	\$	2,294.63
<b>TR-20231218-03-C</b>	<b>\$</b>	<b>3,095.90</b>
<b>Operating</b>	<b>\$</b>	<b>3,095.90</b>
Prosperity 4152		
<b>Credit</b>		
1001 - Administration - Revenue		
0120 - Tax Collections	\$	3,095.90
<b>TR-20231218-04-C</b>	<b>\$</b>	<b>4,371.67</b>
<b>Operating</b>	<b>\$</b>	<b>4,371.67</b>
Prosperity 4152		
<b>Credit</b>		
1001 - Administration - Revenue		
0120 - Tax Collections	\$	4,371.67
<b>TR-20231220-01-D</b>	<b>\$</b>	<b>(1,199.38)</b>
<b>Operating</b>	<b>\$</b>	<b>(1,199.38)</b>
Prosperity 4152		
<b>Debit</b>		
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)
<b>TR-20231220-02-D</b>	<b>\$</b>	<b>(44.04)</b>
<b>Operating</b>	<b>\$</b>	<b>(44.04)</b>
Prosperity 4152		
<b>Debit</b>		
1004 - Administration - General		
210 - Legal Services	\$	(44.04)
<b>TR-20231229-01-C</b>	<b>\$</b>	<b>2,123.42</b>
<b>Reserve</b>	<b>\$</b>	<b>2,123.42</b>
CD# 0514		
<b>Credit</b>		
1001 - Administration - Revenue		
0130 - Interest Income	\$	2,123.42
<b>TR-20231229-02-C</b>	<b>\$</b>	<b>2,059.01</b>
<b>Reserve</b>	<b>\$</b>	<b>2,059.01</b>
CD# 0516		
<b>Credit</b>		
1001 - Administration - Revenue		
0130 - Interest Income	\$	2,059.01
<b>TR-20231231-01-C</b>	<b>\$</b>	<b>3,074.06</b>
<b>Reserve</b>	<b>\$</b>	<b>3,074.06</b>

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

Tab: Transaction Summary - List

Prosperity 3520	
<b>Credit</b>	
1001 - Administration - Revenue	
0130 - Interest Income	\$ 3,074.06
<b>TR-20231231-02-C</b>	<b>\$ 118.13</b>
<b>Operating</b>	<b>\$ 118.13</b>
Prosperity 4152	
<b>Credit</b>	
1001 - Administration - Revenue	
0130 - Interest Income	\$ 118.13
<b>TR-20240116-01-D</b>	<b>\$ (359.91)</b>
<b>Operating</b>	<b>\$ (359.91)</b>
Prosperity 4152	
<b>Debit</b>	
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)
<b>TR-20240116-02-D</b>	<b>\$ (647.35)</b>
<b>Operating</b>	<b>\$ (647.35)</b>
Prosperity 4152	
<b>Debit</b>	
3000 - Groundwater Management	
500 - Public Notices and Publications	\$ (647.35)
<b>TR-20240116-03-D</b>	<b>\$ (2,215.78)</b>
<b>Operating</b>	<b>\$ (2,215.78)</b>
Prosperity 4152	
<b>Debit</b>	
1004 - Administration - General	
230 - Insurance and Bonds	\$ (2,215.78)
<b>TR-20240116-05-D</b>	<b>\$ (267.34)</b>
<b>Operating</b>	<b>\$ (267.34)</b>
Prosperity 4152	
<b>Debit</b>	
1004 - Administration - General	
210 - Legal Services	\$ (267.34)
<b>TR-20240121-01-C</b>	<b>\$ 12,017.91</b>
<b>Operating</b>	<b>\$ 12,017.91</b>
Prosperity 4152	
<b>Credit</b>	
1001 - Administration - Revenue	
0120 - Tax Collections	\$ 12,017.91

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

Tab: Transaction Summary - List

<b>TR-20240122-01-C</b>	<b>\$</b>	<b>11,527.00</b>
<b>Operating</b>	<b>\$</b>	<b>11,527.00</b>
Prosperity 4152		
<b>Credit</b>		
1001 - Administration - Revenue		
0120 - Tax Collections	\$	11,527.00
<b>TR-20240122-01-D</b>	<b>\$</b>	<b>(945.00)</b>
<b>Operating</b>	<b>\$</b>	<b>(945.00)</b>
Prosperity 4152		
<b>Debit</b>		
1004 - Administration - General		
210 - Legal Services	\$	(945.00)
<b>TR-20240122-02-C</b>	<b>\$</b>	<b>2,798.65</b>
<b>Operating</b>	<b>\$</b>	<b>2,798.65</b>
Prosperity 4152		
<b>Credit</b>		
1001 - Administration - Revenue		
0120 - Tax Collections	\$	2,798.65
<b>TR-20240122-02-D</b>	<b>\$</b>	<b>(7,166.25)</b>
<b>Operating</b>	<b>\$</b>	<b>(7,166.25)</b>
Prosperity 4152		
<b>Debit</b>		
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)
<b>TR-20240122-03-C</b>	<b>\$</b>	<b>5,848.46</b>
<b>Operating</b>	<b>\$</b>	<b>5,848.46</b>
Prosperity 4152		
<b>Credit</b>		
1001 - Administration - Revenue		
0120 - Tax Collections	\$	5,848.46
<b>TR-20240122-03-D</b>	<b>\$</b>	<b>(7,166.25)</b>

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

Tab: Transaction Summary - List

<b>Operating</b>	<b>\$</b>	<b>(7,166.25)</b>
Prosperity 4152		
<b>Debit</b>		
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)
<b>TR-20240122-04-D</b>	<b>\$</b>	<b>(7,166.25)</b>
<b>Operating</b>	<b>\$</b>	<b>(7,166.25)</b>
Prosperity 4152		
<b>Debit</b>		
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)
<b>TR-20240122-05-D</b>	<b>\$</b>	<b>(7,166.25)</b>
<b>Operating</b>	<b>\$</b>	<b>(7,166.25)</b>
Prosperity 4152		
<b>Debit</b>		
1004 - Administration - General		
227 - Professional and Technical Services - VCGCD	\$	(1,023.75)
2000 - Groundwater Conservation		
227 - Professional and Technical Services - VCGCD	\$	(1,023.75)

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

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)
<b>TR-20240131-01-C</b>	<b>\$</b>	<b>3,073.86</b>
<b>Reserve</b>	<b>\$</b>	<b>3,073.86</b>
Prosperity 3520		
<b>Credit</b>		
1001 - Administration - Revenue		
0130 - Interest Income	\$	3,073.86
<b>TR-20240131-02-C</b>	<b>\$</b>	<b>122.95</b>
<b>Operating</b>	<b>\$</b>	<b>122.95</b>
Prosperity 4152		
<b>Credit</b>		
1001 - Administration - Revenue		
0130 - Interest Income	\$	122.95
<b>TR-20240222-01-D</b>	<b>\$</b>	<b>(3,750.00)</b>
<b>Operating</b>	<b>\$</b>	<b>(3,750.00)</b>
Prosperity 4152		
<b>Debit</b>		
1004 - Administration - General		
0215 - District Fees - Legislative Services Cost-Sharing Fees	\$	(3,750.00)
<b>TR-20240222-02-D</b>	<b>\$</b>	<b>(7,166.25)</b>
<b>Operating</b>	<b>\$</b>	<b>(7,166.25)</b>
Prosperity 4152		
<b>Debit</b>		
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		

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



227 - Professional and Technical Services - VCGCD	\$	(1,023.75)
8000 - Groundwater Resource Planning		
227 - Professional and Technical Services - VCGCD	\$	(1,023.75)
<b>TR-20240222-03-D</b>	<b>\$</b>	<b>(7,166.25)</b>
<b>Operating</b>	<b>\$</b>	<b>(7,166.25)</b>
Prosperity 4152		
<b>Debit</b>		
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)
<b>TR-20240222-04-D</b>	<b>\$</b>	<b>(61.50)</b>
<b>Operating</b>	<b>\$</b>	<b>(61.50)</b>
Prosperity 4152		
<b>Debit</b>		
1004 - Administration - General		
210 - Legal Services	\$	(61.50)
<b>TR-20240222-05-C</b>	<b>\$</b>	<b>(1,162.48)</b>
<b>Operating</b>	<b>\$</b>	<b>(1,162.48)</b>
Prosperity 4152		
<b>Debit</b>		
1004 - Administration - General		
210 - Legal Services	\$	(1,162.48)
<b>TR-20240229-01-C</b>	<b>\$</b>	<b>2,883.22</b>
<b>Reserve</b>	<b>\$</b>	<b>2,883.22</b>
Prosperity 3520		
<b>Credit</b>		
1001 - Administration - Revenue		
0130 - Interest Income	\$	2,883.22
<b>TR-20240229-02-C</b>	<b>\$</b>	<b>117.19</b>
<b>Operating</b>	<b>\$</b>	<b>117.19</b>
Prosperity 4152		
<b>Credit</b>		

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

1001 - Administration - Revenue		
0130 - Interest Income	\$	117.19
<b>TR-20240229-03-C</b>	<b>\$</b>	<b>1,785.22</b>
<b>Operating</b>	<b>\$</b>	<b>1,785.22</b>
Prosperity 4152		
<b>Credit</b>		
1001 - Administration - Revenue		
0120 - Tax Collections	\$	1,785.22
<b>TR-20240229-04-C</b>	<b>\$</b>	<b>7,296.60</b>
<b>Operating</b>	<b>\$</b>	<b>7,296.60</b>
Prosperity 4152		
<b>Credit</b>		
1001 - Administration - Revenue		
0120 - Tax Collections	\$	7,296.60
<b>TR-20240229-05-C</b>	<b>\$</b>	<b>13,791.65</b>
<b>Operating</b>	<b>\$</b>	<b>13,791.65</b>
Prosperity 4152		
<b>Credit</b>		
1001 - Administration - Revenue		
0120 - Tax Collections	\$	13,791.65
<b>TR-20240229-06-C</b>	<b>\$</b>	<b>250,488.70</b>
<b>Operating</b>	<b>\$</b>	<b>250,488.70</b>
Prosperity 4152		
<b>Credit</b>		
1001 - Administration - Revenue		
0120 - Tax Collections	\$	250,488.70
<b>TR-20240229-07-C</b>	<b>\$</b>	<b>6,811.91</b>
<b>Operating</b>	<b>\$</b>	<b>6,811.91</b>
Prosperity 4152		
<b>Credit</b>		
1001 - Administration - Revenue		
0120 - Tax Collections	\$	6,811.91
<b>TR-20240325-01-D</b>	<b>\$</b>	<b>(923.51)</b>
<b>Operating</b>	<b>\$</b>	<b>(923.51)</b>
Prosperity 4152		
<b>Debit</b>		
1004 - Administration - General		
430 - Technology Services - Miscellaneous	\$	(385.13)
432 - Technology Services - Digital Record and Workflow System	\$	(199.26)
435 - Technology Services - Phone System	\$	(25.14)
436 - Technology Services - Internet	\$	(313.98)
<b>TR-20240325-02-D</b>	<b>\$</b>	<b>(571.65)</b>
<b>Operating</b>	<b>\$</b>	<b>(571.65)</b>

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

Tab: Transaction Summary - List

Prosperity 4152		
<b>Debit</b>		
1004 - Administration - General		
500 - Public Notices and Publications	\$	(571.65)
<b>TR-20240325-03-D</b>	\$	<b>(2,078.49)</b>
<b>Operating</b>	\$	<b>(2,078.49)</b>
Prosperity 4152		
<b>Debit</b>		
1004 - Administration - General		
223 - Professional and Technical Services - Appraisal District	\$	(2,078.49)
<b>TR-20240325-04-D</b>	\$	<b>(64.59)</b>
<b>Operating</b>	\$	<b>(64.59)</b>
Prosperity 4152		
<b>Debit</b>		
1004 - Administration - General		
210 - Legal Services	\$	(64.59)
<b>TR-20240325-05-D</b>	\$	<b>(31.67)</b>
<b>Operating</b>	\$	<b>(31.67)</b>
Prosperity 4152		
<b>Debit</b>		
1004 - Administration - General		
210 - Legal Services	\$	(31.67)
<b>TR-20240331-01-C</b>	\$	<b>3,089.75</b>
<b>Reserve</b>	\$	<b>3,089.75</b>
Prosperity 3520		
<b>Credit</b>		
1001 - Administration - Revenue		
0130 - Interest Income	\$	3,089.75
<b>TR-20240331-02-C</b>	\$	<b>172.55</b>
<b>Operating</b>	\$	<b>172.55</b>
Prosperity 4152		
<b>Credit</b>		
1001 - Administration - Revenue		
0130 - Interest Income	\$	172.55
<b>TR-20240331-03-C</b>	\$	<b>2,135.50</b>
<b>Reserve</b>	\$	<b>2,135.50</b>
CD# 0514		
<b>Credit</b>		
1001 - Administration - Revenue		
0130 - Interest Income	\$	2,135.50
<b>TR-20240331-04-C</b>	\$	<b>2,070.21</b>
<b>Reserve</b>	\$	<b>2,070.21</b>
CD# 0516		

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

Tab: Transaction Summary - List

<b>Credit</b>	
1001 - Administration - Revenue	
0130 - Interest Income	\$ 2,070.21
<b>TR-20240422-01-D</b>	<b>\$ (1,200.00)</b>
<b>Operating</b>	<b>\$ (1,200.00)</b>
Prosperity 4152	
<b>Debit</b>	
1004 - Administration - General	
430 - Technology Services - Miscellaneous	\$ (371.52)
432 - Technology Services - Digital Record and Workflow System	\$ (199.26)
435 - Technology Services - Phone System	\$ (25.14)
436 - Technology Services - Internet	\$ (313.98)
900 - Miscellaneous	\$ (290.10)
<b>TR-20240430-01-C</b>	<b>\$ 2,998.06</b>
<b>Reserve</b>	<b>\$ 2,998.06</b>
Prosperity 3520	
<b>Credit</b>	
1001 - Administration - Revenue	
0130 - Interest Income	\$ 2,998.06
<b>TR-20240430-02-C</b>	<b>\$ 166.30</b>
<b>Operating</b>	<b>\$ 166.30</b>
Prosperity 4152	
<b>Credit</b>	
1001 - Administration - Revenue	
0130 - Interest Income	\$ 166.30
<b>TR-2040116-04-D</b>	<b>\$ (8,240.00)</b>
<b>Operating</b>	<b>\$ (8,240.00)</b>
Prosperity 4152	
<b>Debit</b>	
4000 - Groundwater Monitoring	
415 - Equipment - Field	\$ (8,240.00)
<b>(blank)</b>	
<b>(blank)</b>	
<b>(blank)</b>	
<b>(blank)</b>	
<b>(blank)</b>	
<b>Grand Total</b>	<b>\$ 355,177.41</b>

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

# CCGCD - Adm - FM - Internal Control Review Reports - ICRR-20240531-01 - May 2024

## Calhoun County Groundwater Conservation District Internal Control Review Report

**Reporting Period Start:** 5/1/24

**Reporting Period Stop:** 5/31/24

### Related Documentation

[CCGCD - Adm - FM - Financial Registry - FY2024- Check Out 20240627.1303 CPD - Check In 20240627.1331 CPD](#)

### Bank Statement Links:

1. [CCGCD - Adm - FM - Bank Statements - BS-20240331-03 - CD# 0514 - RECONCILED](#)
2. [CCGCD - Adm - FM - Bank Statements - BS-20240331-04 - CD# 0516 - RECONCILED](#)
3. [CCGCD - Adm - FM - Bank Statements - BS-20240531-01 - Prosperity 3520 - RECONCILED](#)
4. [CCGCD - Adm - FM - Bank Statements - BS-20240531-02 - 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-20240531-01 - May 2024](#)

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

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

## Internal Control Review

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

**Yes**

Comments:

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

Comments:

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

Comments:

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

Comments:

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

Comments: No voided checks

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

Comments:

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

Comments:

### PDF of Executed Report:

*Caitlynn Davenport*

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

Bank Account	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-20240531-01: DATE: 05/31/2024	BS-20240531-01	Reserve	\$ 1,143,006.97	\$ 24,250.09	\$ -	\$ 1,167,257.06	\$ 1,167,257.06	\$ -
Prosperity 4152	Prosperity 4152 : BS-20240531-02: DATE: 05/31/2024	BS-20240531-02	Operating	\$ 484,562.98	\$ 419,793.52	\$ (102,302.79)	\$ 802,053.71	\$ 802,053.71	\$ -
CD# 0514	CD# 0514 : BS-20240331-03: DATE: 03/31/2024	BS-20240331-03	Reserve	\$ 254,239.74	\$ 4,258.92	\$ -	\$ 258,498.66	\$ 258,498.66	\$ -
CD# 0516	CD# 0516 : BS-20240331-04: DATE: 03/31/2024	BS-20240331-04	Reserve	\$ 254,112.67	\$ 4,129.22	\$ -	\$ 258,241.89	\$ 258,241.89	\$ -
<b>Total</b>				<b>\$ 2,135,922.36</b>	<b>\$ 452,431.75</b>	<b>\$ (102,302.79)</b>	<b>\$ 2,486,051.32</b>	<b>\$ 2,486,051.32</b>	<b>\$ -</b>

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+	\$ 274,914.86
Prosperity Bank	Pledged Collateral	3138WBBZ7	FNMA #AS1855	FHLB		AA+	\$ 85,205.54
Prosperity Bank	Pledged Collateral	3138WDYL9	FNMA #AS4314	FHLB		AA+	\$ 233,756.78
Prosperity Bank	Pledged Collateral	3138WDYL9	FNMA #AS4314	FHLB		AA+	\$ 11.33
Prosperity Bank	Pledged Collateral	3138WJAC2	FNMA #AS8102	FHLB		AA+	\$ 224,997.83
Prosperity Bank	Pledged Collateral	3133KYUN7	FR #RB5089	FHLB		AA+	\$ 285,268.45
Prosperity Bank	Pledged Collateral	31418DV25	FNMA #MA4232	FHLB		AA+	\$ 930,905.48
Prosperity Bank	Pledged Collateral	31418DY71	FNMA #MA4333	FHLB		AA+	\$ 376,644.04
<b>Total</b>							<b>\$ 2,661,704.31</b>

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

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



<b>Budget Program</b>	<b>Budget Amount</b>	<b>Transaction Total</b>	<b>Budget Balance</b>
1001 - Administration - Revenue	\$ 452,000.00	\$ 452,097.70	\$ 97.70
1003 - Administration - Technology	\$ (23,900.00)	\$ (1,080.25)	\$ 22,819.75
1004 - Administration - General	\$ (180,600.00)	\$ (39,276.14)	\$ 141,323.86
2000 - Groundwater Conservation	\$ (14,500.00)	\$ (10,299.50)	\$ 4,200.50
3000 - Groundwater Management	\$ (5,000.00)	\$ (9,026.85)	\$ (4,026.85)
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)	\$ (8,409.50)	\$ 4,090.50
8000 - Groundwater Resource Planning	\$ (7,500.00)	\$ (8,229.50)	\$ (729.50)
<b>Total</b>	<b>\$ 92,900.00</b>		<b>\$ 257,228.96</b>

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	\$ 418,565.10	\$ (9,634.90)
0130 - Interest Income	\$ 23,800.00	\$ 33,716.65	\$ 9,916.65
0140 - District Fees - GCD Management and Operations Cost-Sharing Fees	\$ -	\$ (7,500.00)	\$ (7,500.00)
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)	\$ (10,202.85)	\$ 14,797.15
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)	\$ (6,235.47)	\$ 1,264.53
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)	\$ (980.06)	\$ (480.06)
432 - Technology Services - Digital Record and Workflow System	\$ (7,300.00)	\$ (1,169.98)	\$ 6,130.02
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)	\$ (75.42)	\$ 1,124.58
436 - Technology Services - Internet	\$ (1,200.00)	\$ (914.87)	\$ 285.13
450 - Equipment Maintenance and Repair	\$ (5,500.00)	\$ -	\$ 5,500.00

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

Tab: Budget by Category

<b>Budget Category</b>	<b>Budget Amount</b>	<b>Transaction Total</b>	<b>Budget Balance</b>
500 - Public Notices and Publications	\$ (6,000.00)	\$ (1,333.10)	\$ 4,666.90
900 - Miscellaneous	\$ (200.00)	\$ (456.62)	\$ (256.62)
<b>Total</b>	<b>\$ 92,900.00</b>		<b>\$ 257,228.96</b>

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

<b>Program</b>	<b>Sum of Split Amount</b>
1001 - Administration - Revenue	\$ 452,097.70
1003 - Administration - Technology	\$ (1,080.25)
1004 - Administration - General	\$ (39,276.14)
2000 - Groundwater Conservation	\$ (10,299.50)
3000 - Groundwater Management	\$ (9,026.85)
4000 - Groundwater Monitoring	\$ (17,417.50)
5000 - Groundwater Policy	\$ (8,229.50)
6000 - Groundwater Protection	\$ (8,409.50)
8000 - Groundwater Resource Planning	\$ (8,229.50)
(blank)	
<b>Grand Total</b>	<b>\$ 350,128.96</b>

<b>Category</b>	<b>Sum of Split Amount</b>
0120 - Tax Collections	\$ 418,565.10
0130 - Interest Income	\$ 33,716.65
0140 - District Fees - GCD Management and Operations Cost-Sharing Fees	\$ (7,500.00)
0143 - District Fees - Permitting	\$ 150.00
0215 - District Fees - Legislative Services Cost-Sharing Fees	\$ (3,750.00)
210 - Legal Services	\$ (10,202.85)
223 - Professional and Technical Services - Appraisal District	\$ (6,235.47)
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	\$ (980.06)
432 - Technology Services - Digital Record and Workflow System	\$ (1,169.98)
433 - Technology Services - Record Archival System	\$ (167.28)
434 - Technology Services - Website and Email System	\$ (1,065.36)
435 - Technology Services - Phone System	\$ (75.42)
436 - Technology Services - Internet	\$ (914.87)
500 - Public Notices and Publications	\$ (1,333.10)
900 - Miscellaneous	\$ (456.62)
(blank)	
<b>Grand Total</b>	<b>\$ 350,128.96</b>

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

Tab: Transaction Summary by Category

Row Labels	Sum of Split Amount
<b>TR-20230922-01-D</b>	<b>\$ (157.73)</b>
<b>Operating</b>	<b>\$ (157.73)</b>
Prosperity 4152	
<b>Debit</b>	
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)
<b>TR-20230922-02-D</b>	<b>\$ (114.10)</b>
<b>Operating</b>	<b>\$ (114.10)</b>
Prosperity 4152	
<b>Debit</b>	
1004 - Administration - General	
500 - Public Notices and Publications	\$ (114.10)
<b>TR-20230922-03-D</b>	<b>\$ (327.50)</b>
<b>Operating</b>	<b>\$ (327.50)</b>
Prosperity 4152	
<b>Debit</b>	
1004 - Administration - General	
410 - Equipment - Office	\$ (327.50)
<b>TR-20230922-04-D</b>	<b>\$ (315.36)</b>
<b>Operating</b>	<b>\$ (315.36)</b>
Prosperity 4152	
<b>Debit</b>	
1004 - Administration - General	
210 - Legal Services	\$ (315.36)
<b>TR-20231020-01-C</b>	<b>\$ 143.22</b>
<b>Operating</b>	<b>\$ 143.22</b>
Prosperity 4152	
<b>Credit</b>	
1001 - Administration - Revenue	
0120 - Tax Collections	\$ 143.22
<b>TR-20231020-02-C</b>	<b>\$ 495.34</b>
<b>Operating</b>	<b>\$ 495.34</b>
Prosperity 4152	
<b>Credit</b>	
1001 - Administration - Revenue	
0120 - Tax Collections	\$ 495.34
<b>TR-20231023-01-C</b>	<b>\$ 2,338.14</b>
<b>Operating</b>	<b>\$ 2,338.14</b>

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

Tab: Transaction Summary - List

Prosperity 4152	
<b>Credit</b>	
1001 - Administration - Revenue	
0120 - Tax Collections	\$ 2,338.14
<b>TR-20231023-01-D</b>	<b>\$ (1,560.00)</b>
<b>Operating</b>	<b>\$ (1,560.00)</b>
Prosperity 4152	
<b>Debit</b>	
1004 - Administration - General	
210 - Legal Services	\$ (270.00)
2000 - Groundwater Conservation	
210 - Legal Services	\$ (1,290.00)
<b>TR-20231023-02-C</b>	<b>\$ 104.76</b>
<b>Operating</b>	<b>\$ 104.76</b>
Prosperity 4152	
<b>Credit</b>	
1001 - Administration - Revenue	
0120 - Tax Collections	\$ 104.76
<b>TR-20231023-02-D</b>	<b>\$ (2,033.75)</b>
<b>Operating</b>	<b>\$ (2,033.75)</b>
Prosperity 4152	
<b>Debit</b>	
1004 - Administration - General	
210 - Legal Services	\$ (1,103.75)
2000 - Groundwater Conservation	
210 - Legal Services	\$ (930.00)
<b>TR-20231023-03-D</b>	<b>\$ (158.91)</b>
<b>Operating</b>	<b>\$ (158.91)</b>
Prosperity 4152	
<b>Debit</b>	
1001 - Administration - Revenue	
210 - Legal Services	\$ (158.91)
<b>TR-20231023-04-D</b>	<b>\$ (7,233.72)</b>
<b>Operating</b>	<b>\$ (7,233.72)</b>
Prosperity 4152	
<b>Debit</b>	
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	

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

Tab: Transaction Summary - List

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)
<b>TR-20231023-05-D</b>	<b>\$</b>	<b>(7,375.28)</b>
<b>Operating</b>	<b>\$</b>	<b>(7,375.28)</b>
Prosperity 4152		
<b>Debit</b>		
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)
<b>TR-20231031-01-C</b>	<b>\$</b>	<b>3,057.94</b>
<b>Reserve</b>	<b>\$</b>	<b>3,057.94</b>
Prosperity 3520		
<b>Credit</b>		
1001 - Administration - Revenue		
0130 - Interest Income	\$	3,057.94
<b>TR-20231031-02-C</b>	<b>\$</b>	<b>102.89</b>
<b>Operating</b>	<b>\$</b>	<b>102.89</b>
Prosperity 4152		
<b>Credit</b>		
1001 - Administration - Revenue		
0130 - Interest Income	\$	102.89
<b>TR-20231107-01-C</b>	<b>\$</b>	<b>150.00</b>
<b>Operating</b>	<b>\$</b>	<b>150.00</b>
Prosperity 4152		
<b>Credit</b>		
2000 - Groundwater Conservation		
0143 - District Fees - Permitting	\$	150.00

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



<b>TR-20231107-02-C</b>	<b>\$</b>	<b>24,421.33</b>
<b>Operating</b>	<b>\$</b>	<b>24,421.33</b>
Prosperity 4152		
<b>Credit</b>		
1001 - Administration - Revenue		
0120 - Tax Collections	\$	24,421.33
<b>TR-20231107-03-C</b>	<b>\$</b>	<b>12,558.63</b>
<b>Operating</b>	<b>\$</b>	<b>12,558.63</b>
Prosperity 4152		
<b>Credit</b>		
1001 - Administration - Revenue		
0120 - Tax Collections	\$	12,558.63
<b>TR-20231121-01-C</b>	<b>\$</b>	<b>2,794.05</b>
<b>Operating</b>	<b>\$</b>	<b>2,794.05</b>
Prosperity 4152		
<b>Credit</b>		
1001 - Administration - Revenue		
0120 - Tax Collections	\$	2,794.05
<b>TR-20231121-01-D</b>	<b>\$</b>	<b>(106.74)</b>
<b>Operating</b>	<b>\$</b>	<b>(106.74)</b>
Prosperity 4152		
<b>Debit</b>		
1003 - Administration - Technology		
430 - Technology Services - Miscellaneous	\$	(106.74)
<b>TR-20231121-02-C</b>	<b>\$</b>	<b>7,108.82</b>
<b>Operating</b>	<b>\$</b>	<b>7,108.82</b>
Prosperity 4152		
<b>Credit</b>		
1001 - Administration - Revenue		
0120 - Tax Collections	\$	7,108.82
<b>TR-20231121-02-D</b>	<b>\$</b>	<b>(371.01)</b>
<b>Operating</b>	<b>\$</b>	<b>(371.01)</b>
Prosperity 4152		
<b>Debit</b>		
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)
<b>TR-20231121-03-C</b>	<b>\$</b>	<b>38,242.29</b>
<b>Operating</b>	<b>\$</b>	<b>38,242.29</b>
Prosperity 4152		

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

Tab: Transaction Summary - List

<b>Credit</b>	
1001 - Administration - Revenue	
0120 - Tax Collections	\$ 38,242.29
<b>TR-20231121-03-D</b>	<b>\$ (2,078.49)</b>
<b>Operating</b>	<b>\$ (2,078.49)</b>
Prosperity 4152	
<b>Debit</b>	
1004 - Administration - General	
223 - Professional and Technical Services - Appraisal District	\$ (2,078.49)
<b>TR-20231121-04-D</b>	<b>\$ (62.00)</b>
<b>Operating</b>	<b>\$ (62.00)</b>
Prosperity 4152	
<b>Debit</b>	
1004 - Administration - General	
340 - Membership/Dues/Subscriptions	\$ (62.00)
<b>TR-20231121-05-D</b>	<b>\$ (41.94)</b>
<b>Operating</b>	<b>\$ (41.94)</b>
Prosperity 4152	
<b>Debit</b>	
1004 - Administration - General	
210 - Legal Services	\$ (41.94)
<b>TR-20231130-01-C</b>	<b>\$ 2,967.21</b>
<b>Reserve</b>	<b>\$ 2,967.21</b>
Prosperity 3520	
<b>Credit</b>	
1001 - Administration - Revenue	
0130 - Interest Income	\$ 2,967.21
<b>TR-20231130-02-C</b>	<b>\$ 106.19</b>
<b>Operating</b>	<b>\$ 106.19</b>
Prosperity 4152	
<b>Credit</b>	
1001 - Administration - Revenue	
0130 - Interest Income	\$ 106.19
<b>TR-20231218-01-C</b>	<b>\$ 2,950.81</b>
<b>Operating</b>	<b>\$ 2,950.81</b>
Prosperity 4152	
<b>Credit</b>	
1001 - Administration - Revenue	
0120 - Tax Collections	\$ 2,950.81
<b>TR-20231218-02-C</b>	<b>\$ 2,294.63</b>
<b>Operating</b>	<b>\$ 2,294.63</b>
Prosperity 4152	
<b>Credit</b>	

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

Tab: Transaction Summary - List

1001 - Administration - Revenue		
0120 - Tax Collections	\$	2,294.63
<b>TR-20231218-03-C</b>	<b>\$</b>	<b>3,095.90</b>
<b>Operating</b>	<b>\$</b>	<b>3,095.90</b>
Prosperity 4152		
<b>Credit</b>		
1001 - Administration - Revenue		
0120 - Tax Collections	\$	3,095.90
<b>TR-20231218-04-C</b>	<b>\$</b>	<b>4,371.67</b>
<b>Operating</b>	<b>\$</b>	<b>4,371.67</b>
Prosperity 4152		
<b>Credit</b>		
1001 - Administration - Revenue		
0120 - Tax Collections	\$	4,371.67
<b>TR-20231220-01-D</b>	<b>\$</b>	<b>(1,199.38)</b>
<b>Operating</b>	<b>\$</b>	<b>(1,199.38)</b>
Prosperity 4152		
<b>Debit</b>		
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)
<b>TR-20231220-02-D</b>	<b>\$</b>	<b>(44.04)</b>
<b>Operating</b>	<b>\$</b>	<b>(44.04)</b>
Prosperity 4152		
<b>Debit</b>		
1004 - Administration - General		
210 - Legal Services	\$	(44.04)
<b>TR-20231229-01-C</b>	<b>\$</b>	<b>2,123.42</b>
<b>Reserve</b>	<b>\$</b>	<b>2,123.42</b>
CD# 0514		
<b>Credit</b>		
1001 - Administration - Revenue		
0130 - Interest Income	\$	2,123.42
<b>TR-20231229-02-C</b>	<b>\$</b>	<b>2,059.01</b>
<b>Reserve</b>	<b>\$</b>	<b>2,059.01</b>
CD# 0516		
<b>Credit</b>		
1001 - Administration - Revenue		
0130 - Interest Income	\$	2,059.01
<b>TR-20231231-01-C</b>	<b>\$</b>	<b>3,074.06</b>
<b>Reserve</b>	<b>\$</b>	<b>3,074.06</b>

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

Tab: Transaction Summary - List

Prosperity 3520		
<b>Credit</b>		
1001 - Administration - Revenue		
0130 - Interest Income	\$	3,074.06
<b>TR-20231231-02-C</b>	<b>\$</b>	<b>118.13</b>
<b>Operating</b>	<b>\$</b>	<b>118.13</b>
Prosperity 4152		
<b>Credit</b>		
1001 - Administration - Revenue		
0130 - Interest Income	\$	118.13
<b>TR-20240116-01-D</b>	<b>\$</b>	<b>(359.91)</b>
<b>Operating</b>	<b>\$</b>	<b>(359.91)</b>
Prosperity 4152		
<b>Debit</b>		
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)
<b>TR-20240116-02-D</b>	<b>\$</b>	<b>(647.35)</b>
<b>Operating</b>	<b>\$</b>	<b>(647.35)</b>
Prosperity 4152		
<b>Debit</b>		
3000 - Groundwater Management		
500 - Public Notices and Publications	\$	(647.35)
<b>TR-20240116-03-D</b>	<b>\$</b>	<b>(2,215.78)</b>
<b>Operating</b>	<b>\$</b>	<b>(2,215.78)</b>
Prosperity 4152		
<b>Debit</b>		
1004 - Administration - General		
230 - Insurance and Bonds	\$	(2,215.78)
<b>TR-20240116-05-D</b>	<b>\$</b>	<b>(267.34)</b>
<b>Operating</b>	<b>\$</b>	<b>(267.34)</b>
Prosperity 4152		
<b>Debit</b>		
1004 - Administration - General		
210 - Legal Services	\$	(267.34)
<b>TR-20240121-01-C</b>	<b>\$</b>	<b>12,017.91</b>
<b>Operating</b>	<b>\$</b>	<b>12,017.91</b>
Prosperity 4152		
<b>Credit</b>		
1001 - Administration - Revenue		
0120 - Tax Collections	\$	12,017.91

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

Tab: Transaction Summary - List

<b>TR-20240122-01-C</b>	<b>\$</b>	<b>11,527.00</b>
<b>Operating</b>	<b>\$</b>	<b>11,527.00</b>
Prosperity 4152		
<b>Credit</b>		
1001 - Administration - Revenue		
0120 - Tax Collections	\$	11,527.00
<b>TR-20240122-01-D</b>	<b>\$</b>	<b>(945.00)</b>
<b>Operating</b>	<b>\$</b>	<b>(945.00)</b>
Prosperity 4152		
<b>Debit</b>		
1004 - Administration - General		
210 - Legal Services	\$	(945.00)
<b>TR-20240122-02-C</b>	<b>\$</b>	<b>2,798.65</b>
<b>Operating</b>	<b>\$</b>	<b>2,798.65</b>
Prosperity 4152		
<b>Credit</b>		
1001 - Administration - Revenue		
0120 - Tax Collections	\$	2,798.65
<b>TR-20240122-02-D</b>	<b>\$</b>	<b>(7,166.25)</b>
<b>Operating</b>	<b>\$</b>	<b>(7,166.25)</b>
Prosperity 4152		
<b>Debit</b>		
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)
<b>TR-20240122-03-C</b>	<b>\$</b>	<b>5,848.46</b>
<b>Operating</b>	<b>\$</b>	<b>5,848.46</b>
Prosperity 4152		
<b>Credit</b>		
1001 - Administration - Revenue		
0120 - Tax Collections	\$	5,848.46
<b>TR-20240122-03-D</b>	<b>\$</b>	<b>(7,166.25)</b>

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

Tab: Transaction Summary - List

<b>Operating</b>	<b>\$</b>	<b>(7,166.25)</b>
Prosperity 4152		
<b>Debit</b>		
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)
<b>TR-20240122-04-D</b>	<b>\$</b>	<b>(7,166.25)</b>
<b>Operating</b>	<b>\$</b>	<b>(7,166.25)</b>
Prosperity 4152		
<b>Debit</b>		
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)
<b>TR-20240122-05-D</b>	<b>\$</b>	<b>(7,166.25)</b>
<b>Operating</b>	<b>\$</b>	<b>(7,166.25)</b>
Prosperity 4152		
<b>Debit</b>		
1004 - Administration - General		
227 - Professional and Technical Services - VCGCD	\$	(1,023.75)
2000 - Groundwater Conservation		
227 - Professional and Technical Services - VCGCD	\$	(1,023.75)

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

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)
<b>TR-20240131-01-C</b>	<b>\$</b>	<b>3,073.86</b>
<b>Reserve</b>	<b>\$</b>	<b>3,073.86</b>
Prosperity 3520		
<b>Credit</b>		
1001 - Administration - Revenue		
0130 - Interest Income	\$	3,073.86
<b>TR-20240131-02-C</b>	<b>\$</b>	<b>122.95</b>
<b>Operating</b>	<b>\$</b>	<b>122.95</b>
Prosperity 4152		
<b>Credit</b>		
1001 - Administration - Revenue		
0130 - Interest Income	\$	122.95
<b>TR-20240222-01-D</b>	<b>\$</b>	<b>(3,750.00)</b>
<b>Operating</b>	<b>\$</b>	<b>(3,750.00)</b>
Prosperity 4152		
<b>Debit</b>		
1004 - Administration - General		
0215 - District Fees - Legislative Services Cost-Sharing Fees	\$	(3,750.00)
<b>TR-20240222-02-D</b>	<b>\$</b>	<b>(7,166.25)</b>
<b>Operating</b>	<b>\$</b>	<b>(7,166.25)</b>
Prosperity 4152		
<b>Debit</b>		
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		

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

227 - Professional and Technical Services - VCGCD	\$	(1,023.75)
8000 - Groundwater Resource Planning		
227 - Professional and Technical Services - VCGCD	\$	(1,023.75)
<b>TR-20240222-03-D</b>	<b>\$</b>	<b>(7,166.25)</b>
<b>Operating</b>	<b>\$</b>	<b>(7,166.25)</b>
Prosperity 4152		
<b>Debit</b>		
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)
<b>TR-20240222-04-D</b>	<b>\$</b>	<b>(61.50)</b>
<b>Operating</b>	<b>\$</b>	<b>(61.50)</b>
Prosperity 4152		
<b>Debit</b>		
1004 - Administration - General		
210 - Legal Services	\$	(61.50)
<b>TR-20240222-05-C</b>	<b>\$</b>	<b>(1,162.48)</b>
<b>Operating</b>	<b>\$</b>	<b>(1,162.48)</b>
Prosperity 4152		
<b>Debit</b>		
1004 - Administration - General		
210 - Legal Services	\$	(1,162.48)
<b>TR-20240228-01-C</b>	<b>\$</b>	<b>580.12</b>
<b>Operating</b>	<b>\$</b>	<b>580.12</b>
Prosperity 4152		
<b>Credit</b>		
1001 - Administration - Revenue		
0120 - Tax Collections	\$	580.12
<b>TR-20240229-01-C</b>	<b>\$</b>	<b>2,883.22</b>
<b>Reserve</b>	<b>\$</b>	<b>2,883.22</b>
Prosperity 3520		
<b>Credit</b>		

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



1001 - Administration - Revenue		
0130 - Interest Income	\$	2,883.22
<b>TR-20240229-02-C</b>	<b>\$</b>	<b>117.19</b>
<b>Operating</b>	<b>\$</b>	<b>117.19</b>
Prosperity 4152		
<b>Credit</b>		
1001 - Administration - Revenue		
0130 - Interest Income	\$	117.19
<b>TR-20240229-03-C</b>	<b>\$</b>	<b>1,785.22</b>
<b>Operating</b>	<b>\$</b>	<b>1,785.22</b>
Prosperity 4152		
<b>Credit</b>		
1001 - Administration - Revenue		
0120 - Tax Collections	\$	1,785.22
<b>TR-20240229-04-C</b>	<b>\$</b>	<b>7,296.60</b>
<b>Operating</b>	<b>\$</b>	<b>7,296.60</b>
Prosperity 4152		
<b>Credit</b>		
1001 - Administration - Revenue		
0120 - Tax Collections	\$	7,296.60
<b>TR-20240229-05-C</b>	<b>\$</b>	<b>13,791.65</b>
<b>Operating</b>	<b>\$</b>	<b>13,791.65</b>
Prosperity 4152		
<b>Credit</b>		
1001 - Administration - Revenue		
0120 - Tax Collections	\$	13,791.65
<b>TR-20240229-06-C</b>	<b>\$</b>	<b>250,488.70</b>
<b>Operating</b>	<b>\$</b>	<b>250,488.70</b>
Prosperity 4152		
<b>Credit</b>		
1001 - Administration - Revenue		
0120 - Tax Collections	\$	250,488.70
<b>TR-20240229-07-C</b>	<b>\$</b>	<b>6,811.91</b>
<b>Operating</b>	<b>\$</b>	<b>6,811.91</b>
Prosperity 4152		
<b>Credit</b>		
1001 - Administration - Revenue		
0120 - Tax Collections	\$	6,811.91
<b>TR-20240305-01-C</b>	<b>\$</b>	<b>2,115.29</b>
<b>Operating</b>	<b>\$</b>	<b>2,115.29</b>
Prosperity 4152		
<b>Credit</b>		
1001 - Administration - Revenue		

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

0120 - Tax Collections	\$	2,115.29
<b>TR-20240314-01-C</b>	<b>\$</b>	<b>693.60</b>
<b>Operating</b>	<b>\$</b>	<b>693.60</b>
Prosperity 4152		
<b>Credit</b>		
1001 - Administration - Revenue		
0120 - Tax Collections	\$	693.60
<b>TR-20240322-01-C</b>	<b>\$</b>	<b>1,649.31</b>
<b>Operating</b>	<b>\$</b>	<b>1,649.31</b>
Prosperity 4152		
<b>Credit</b>		
1001 - Administration - Revenue		
0120 - Tax Collections	\$	1,649.31
<b>TR-20240325-01-D</b>	<b>\$</b>	<b>(923.51)</b>
<b>Operating</b>	<b>\$</b>	<b>(923.51)</b>
Prosperity 4152		
<b>Debit</b>		
1004 - Administration - General		
430 - Technology Services - Miscellaneous	\$	(385.13)
432 - Technology Services - Digital Record and Workflow System	\$	(199.26)
435 - Technology Services - Phone System	\$	(25.14)
436 - Technology Services - Internet	\$	(313.98)
<b>TR-20240325-02-D</b>	<b>\$</b>	<b>(571.65)</b>
<b>Operating</b>	<b>\$</b>	<b>(571.65)</b>
Prosperity 4152		
<b>Debit</b>		
1004 - Administration - General		
500 - Public Notices and Publications	\$	(571.65)
<b>TR-20240325-03-D</b>	<b>\$</b>	<b>(2,078.49)</b>
<b>Operating</b>	<b>\$</b>	<b>(2,078.49)</b>
Prosperity 4152		
<b>Debit</b>		
1004 - Administration - General		
223 - Professional and Technical Services - Appraisal District	\$	(2,078.49)
<b>TR-20240325-04-D</b>	<b>\$</b>	<b>(64.59)</b>
<b>Operating</b>	<b>\$</b>	<b>(64.59)</b>
Prosperity 4152		
<b>Debit</b>		
1004 - Administration - General		
210 - Legal Services	\$	(64.59)
<b>TR-20240325-05-D</b>	<b>\$</b>	<b>(31.67)</b>
<b>Operating</b>	<b>\$</b>	<b>(31.67)</b>
Prosperity 4152		

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

Tab: Transaction Summary - List

<b>Debit</b>			
1004 - Administration - General			
210 - Legal Services	\$	(31.67)	
<b>TR-20240331-01-C</b>	<b>\$</b>	<b>3,089.75</b>	
<b>Reserve</b>	<b>\$</b>	<b>3,089.75</b>	
Prosperity 3520			
<b>Credit</b>			
1001 - Administration - Revenue			
0130 - Interest Income	\$	3,089.75	
<b>TR-20240331-02-C</b>	<b>\$</b>	<b>172.55</b>	
<b>Operating</b>	<b>\$</b>	<b>172.55</b>	
Prosperity 4152			
<b>Credit</b>			
1001 - Administration - Revenue			
0130 - Interest Income	\$	172.55	
<b>TR-20240331-03-C</b>	<b>\$</b>	<b>2,135.50</b>	
<b>Reserve</b>	<b>\$</b>	<b>2,135.50</b>	
CD# 0514			
<b>Credit</b>			
1001 - Administration - Revenue			
0130 - Interest Income	\$	2,135.50	
<b>TR-20240331-04-C</b>	<b>\$</b>	<b>2,070.21</b>	
<b>Reserve</b>	<b>\$</b>	<b>2,070.21</b>	
CD# 0516			
<b>Credit</b>			
1001 - Administration - Revenue			
0130 - Interest Income	\$	2,070.21	
<b>TR-20240411-01</b>	<b>\$</b>	<b>241.09</b>	
<b>Operating</b>	<b>\$</b>	<b>241.09</b>	
Prosperity 4152			
<b>Credit</b>			
1001 - Administration - Revenue			
0120 - Tax Collections	\$	241.09	
<b>TR-20240422-01-D</b>	<b>\$</b>	<b>(1,200.00)</b>	
<b>Operating</b>	<b>\$</b>	<b>(1,200.00)</b>	
Prosperity 4152			
<b>Debit</b>			
1004 - Administration - General			
430 - Technology Services - Miscellaneous	\$	(371.52)	
432 - Technology Services - Digital Record and Workflow System	\$	(199.26)	
435 - Technology Services - Phone System	\$	(25.14)	
436 - Technology Services - Internet	\$	(313.98)	
900 - Miscellaneous	\$	(290.10)	

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

Tab: Transaction Summary - List

<b>TR-20240422-02-D</b>	\$	<b>(1,520.00)</b>
<b>Operating</b>	\$	<b>(1,520.00)</b>
Prosperity 4152		
<b>Debit</b>		
1004 - Administration - General		
210 - Legal Services	\$	(1,370.00)
3000 - Groundwater Management		
210 - Legal Services	\$	(150.00)
<b>TR-20240422-03-D</b>	\$	<b>(930.00)</b>
<b>Operating</b>	\$	<b>(930.00)</b>
Prosperity 4152		
<b>Debit</b>		
1004 - Administration - General		
210 - Legal Services	\$	(930.00)
<b>TR-20240422-04-D</b>	\$	<b>(1,020.00)</b>
<b>Operating</b>	\$	<b>(1,020.00)</b>
Prosperity 4152		
<b>Debit</b>		
1004 - Administration - General		
210 - Legal Services	\$	(840.00)
6000 - Groundwater Protection		
210 - Legal Services	\$	(180.00)
<b>TR-20240430-01-C</b>	\$	<b>2,998.06</b>
<b>Reserve</b>	\$	<b>2,998.06</b>
Prosperity 3520		
<b>Credit</b>		
1001 - Administration - Revenue		
0130 - Interest Income	\$	2,998.06
<b>TR-20240430-02-C</b>	\$	<b>166.30</b>
<b>Operating</b>	\$	<b>166.30</b>
Prosperity 4152		
<b>Credit</b>		
1001 - Administration - Revenue		
0130 - Interest Income	\$	166.30
<b>Tr-20240509-01-D</b>	\$	<b>(46.27)</b>
<b>Operating</b>	\$	<b>(46.27)</b>
Prosperity 4152		
<b>Debit</b>		
1004 - Administration - General		
210 - Legal Services	\$	(46.27)
<b>TR-20240509-02-D</b>	\$	<b>(7,500.00)</b>
<b>Operating</b>	\$	<b>(7,500.00)</b>
Prosperity 4152		

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

Tab: Transaction Summary - List

<b>Debit</b>		
1004 - Administration - General		
0140 - District Fees - GCD Management and Operations Cost-Sharing Fees	\$	(7,500.00)
<b>TR-20240509-03-D</b>	<b>\$</b>	<b>(2,078.49)</b>
<b>Operating</b>	<b>\$</b>	<b>(2,078.49)</b>
Prosperity 4152		
<b>Debit</b>		
1004 - Administration - General		
223 - Professional and Technical Services - Appraisal District	\$	(2,078.49)
<b>TR-20240509-04-D</b>	<b>\$</b>	<b>(511.31)</b>
<b>Operating</b>	<b>\$</b>	<b>(511.31)</b>
Prosperity 4152		
<b>Debit</b>		
1001 - Administration - Revenue		
435 - Technology Services - Phone System	\$	(25.14)
1004 - Administration - General		
432 - Technology Services - Digital Record and Workflow System	\$	(199.26)
436 - Technology Services - Internet	\$	(286.91)
<b>TR-20240531-01-C</b>	<b>\$</b>	<b>3,105.99</b>
<b>Reserve</b>	<b>\$</b>	<b>3,105.99</b>
Prosperity 3520		
<b>Credit</b>		
1001 - Administration - Revenue		
0130 - Interest Income	\$	3,105.99
<b>TR-20240531-02-C</b>	<b>\$</b>	<b>172.22</b>
<b>Operating</b>	<b>\$</b>	<b>172.22</b>
Prosperity 4152		
<b>Credit</b>		
1001 - Administration - Revenue		
0130 - Interest Income	\$	172.22
<b>TR-2040116-04-D</b>	<b>\$</b>	<b>(8,240.00)</b>
<b>Operating</b>	<b>\$</b>	<b>(8,240.00)</b>
Prosperity 4152		
<b>Debit</b>		
4000 - Groundwater Monitoring		
415 - Equipment - Field	\$	(8,240.00)
<b>(blank)</b>		
<b>(blank)</b>		
<b>(blank)</b>		
<b>(blank)</b>		
<b>(blank)</b>		
<b>Grand Total</b>	<b>\$</b>	<b>350,128.96</b>

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

# Calhoun County Groundwater Conservation District

## INVESTMENT REPORT Fiscal Year 2023 - 2024 As of March 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%	\$814,911.76	\$814,911.76
Interest-Bearing Money Market Bank Account*	Prosperity Bank (217843520)	Operating and Reserve	3.19%	\$1,161,153.01	\$1,161,153.01
Interest-Bearing Certificate of Deposit Bank Account*	Prosperity Bank (9570010514)	Reserve	3.35%	\$258,498.66	\$257,498.66
Interest-Bearing Certificate of Deposit Bank Account*	Prosperity Bank (9570010516)	Reserve	3.25%	\$258,241.89	\$258,241.89
Total:				\$2,492,805.32	\$2,491,805.32

\* 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	\$2,485,357.16	\$2,735,357.16

\* 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	3/29/2025

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

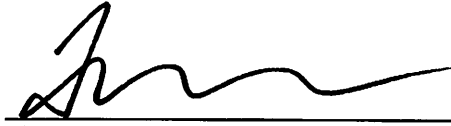
Investment	Fund
Cash Deposits in Interest-Bearing Demand Deposit Account	Operating
Cash Deposits in Interest-Bearing Money Market Account	Reserve
Cash Deposits in Interest-Bearing Certificate of Deposit Account	Reserve
Cash Deposits in Interest-Bearing Certificate of Deposit Account	Reserve

**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

6/21/2024  
\_\_\_\_\_  
Date



# Calhoun County Groundwater Conservation District

## INVESTMENT REPORT Fiscal Year 2023 - 2024 As of April 30, 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%	\$810,208.15	\$810,208.15
Interest-Bearing Money Market Bank Account*	Prosperity Bank (217843520)	Operating and Reserve	3.19%	\$1,164,151.07	\$1,164,151.07
Interest-Bearing Certificate of Deposit Bank Account*	Prosperity Bank (9570010514)	Reserve	3.35%	\$258,498.66	\$257,498.66
Interest-Bearing Certificate of Deposit Bank Account*	Prosperity Bank (9570010516)	Reserve	3.25%	\$258,241.89	\$258,241.89
Total:				\$2,491,099.77	\$2,490,099.77

\* 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	\$2,401,691.12	\$2,651,691.12

\* 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	3/29/2025

**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. Andrus, CCGCD Investment Officer

  
\_\_\_\_\_  
Date

# Calhoun County Groundwater Conservation District

## INVESTMENT REPORT Fiscal Year 2023 - 2024 As of May 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%	\$802,053.71	\$802,053.71
Interest-Bearing Money Market Bank Account*	Prosperity Bank (217843520)	Operating and Reserve	3.19%	\$1,167,257.06	\$1,167,257.06
Interest-Bearing Certificate of Deposit Bank Account*	Prosperity Bank (9570010514)	Reserve	3.35%	\$258,498.66	\$258,498.66
Interest-Bearing Certificate of Deposit Bank Account*	Prosperity Bank (9570010516)	Reserve	3.25%	\$258,241.89	\$258,241.89
Total:				\$2,486,051.32	\$2,486,051.32

\* 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	\$2,411,704.31	\$2,661,704.31

\* 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	3/29/2025

**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

\_\_\_\_\_  
Date



WORKERS' COMPENSATION • PROPERTY • LIABILITY

**CRITICAL ALERT:**  
*Cyber Liability and Data Breach Response Coverage*

DATE: June 7, 2024  
TO: All Members with Core (Band 1) Cyber Coverage  
RE: 2024-2025 *Cyber Liability and Data Breach Response Coverage* Updates

---

Dear Valued Member:

Since 2016, when the TML Risk Pool first began offering *Cyber Liability and Data Breach Response Coverage* (“*Cyber Coverage*”), cyber claims have exponentially increased in both frequency and severity.

Future cybercriminal activity is impossible to predict, which means neither the Pool nor any other insurer can rely on past patterns and trends to predict future losses. That’s why the Board of Trustees recently created a new Cyber Fund and approved changes to the Pool’s Coverage structure, effective on October 1, 2024. *Members must elect to continue coverage or “opt-in” by completing and returning the Cyber Interlocal Agreement to participate in the newly-created Cyber Fund.*

**MEMBERS THAT DON’T FOLLOW THE OPT-IN PROCEDURES WILL LOSE THEIR EXISTING CYBER COVERAGE EFFECTIVE AT MIDNIGHT ON SEPTEMBER 30, 2024.**

Included in this packet are:

1. A two-page flyer explaining the updated Cyber Coverage and why the Pool made certain adjustments to ensure the viability of the program.
2. A Limits Page for the updated Cyber Coverage and a link to the updated Cyber Coverage Document, which shows the contribution increases and available limits.
3. A new, separate Interlocal Agreement (contract) to join the Pool’s new Cyber Fund.

Please review the above information.

If your entity wishes to continue Cyber Coverage, simply review, complete and sign, and return the completed Cyber Fund Interlocal Agreement as soon as possible but no later than September 30, 2024. (Each Member must follow their own statutory and local policies related to contract approval prior to signing.) You can either scan and return the completed and signed agreement by email to [underwriting@tmlirp.org](mailto:underwriting@tmlirp.org) or mail or ship it to Cyber Coverage, c/o TML Intergovernmental Risk Pool, P.O. Box 149194, Austin, Texas 78714. To change the Core or Core+ limit selection, simply include that request with the Interlocal Agreement. An executed copy of the agreement will be returned to you.

**REMEMBER – THE INTERLOCAL AGREEMENT MUST BE RETURNED BY SEPTEMBER 30, 2024, IN ORDER FOR COVERAGE TO CONTINUE.**

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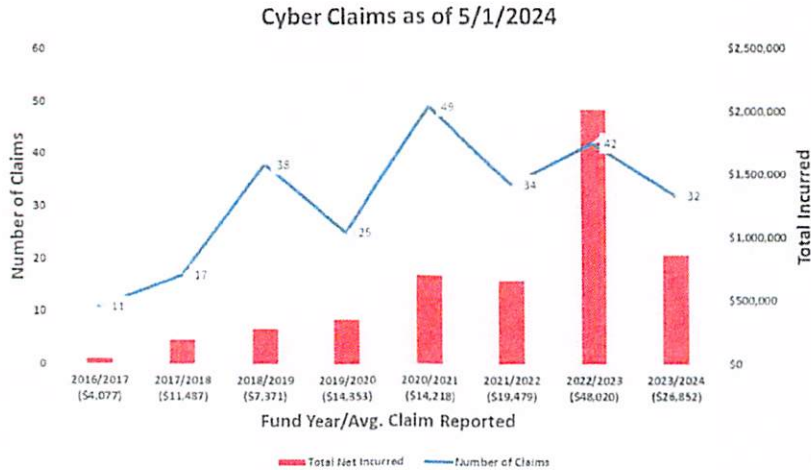
TEXAS MUNICIPAL LEAGUE INTERGOVERNMENTAL RISK POOL  
P.O. Box 149194 • Austin, Texas 78714-9194 • [www.tmlirp.org](http://www.tmlirp.org)

Page 1 of 4

## CRITICAL ALERT: The Pool's NEW Cybersecurity Fund

### Introduction

In 2016, the Pool recognized its Members' growing cyber liability exposure. Starting that year, complimentary coverage was provided to all Members with either General Liability or Real & Personal Property Coverage. Later, as the exposure increased, the Pool began charging a minimal amount for the coverage. As shown by the chart below, cyber claims have exponentially increased in both frequency and severity since that time.



Future cybercriminal activity is impossible to predict, which means neither the Pool nor any other insurer can rely on past patterns and trends to predict future losses. That's why the Board of Trustees recently approved the Pool's formation of a new Cyber Fund and updated *Cyber Liability and Data Breach Response Coverage* ("Cyber Coverage"), effective October 1, 2024, for those Members who opt-in and sign the **Cyber Liability Interlocal Agreement**. Read on for details.

Of course, nothing can cover every possible scenario. That's why each Member *must* take steps to protect themselves, and we can help you do so (regardless of whether you choose our cyber coverage). **Most cyberattacks are preventable, and local officials should implement basic policies, train on them, and follow them.** (See the final section below on loss prevention to learn more.)

### The New Cyber Fund – Ensuring the Viability of the Pool's Cyber Coverage

Cyberattacks are becoming more common, more sophisticated, and more expensive. In fact, the Pool's cyber claims have increased exponentially since 2016. Right now, if every Member of the Pool was hit by a coordinated attack, the Pool's *total exposure is in the billions of dollars*. Thankfully, that hasn't happened. But the Pool is updating its Cyber Coverage to ensure that it never does.

The following is a brief overview of the changes:

- The Pool is creating a separate **Cyber Fund** – each Member that wants to continue coverage **must sign a new, separate interlocal agreement (contract) to join the Fund**.
- The Pool's **total annual payout** for cyber claims will be capped at **\$25 million** – should criminals execute a widespread attack, the Pool's Board of Trustees would decide how to allocate those funds.
- The limit for third party liability has been reduced to **\$500,000** or **\$1,000,000**, depending on whether Core or Core+ option is selected.
- **Cyber coverage contributions (premiums) will increase** based on a Member's elected limits. The new contribution ranges from \$1,000 to \$1,850 depending on Member type and coverage level (unless a Member chooses a different coverage level, the current level will roll over). Suggestion: Coverage will be renewed at the current elected limit.



### **The Coverage: What You Get**

Some of the worst news a local official can receive is that they have fallen victim to a cyberattack. Whether criminals lock up your data and ask you for a ransom to restore it, they trick you into sending money to a fraudulent account and steal it, or whatever the form of an attack, the Pool's coverage provides, among other things:

- **Breach response**, which includes access to computer experts, public relations specialists, attorneys, negotiators, and others with experience responding to cyberattacks – these experts help you lessen the damage from an attack.
- **Network business interruption**, which can help cover the loss of income and extra expenses (for a limited period) caused by an attack.
- **Cyber extortion**, which can help with ransom payments to recover data.
- **Data recovery costs**, which can help with costs to restore data that was damaged, corrupted, and/or deleted.
- **Fraud protection**, which can help (if certain conditions are met) with costs related to – for example – when an employee is tricked into sending money to a cybercriminal.

The above provides only a very basic overview of the coverage. Every claim is unique, and reading the above isn't a substitute for carefully reviewing the terms of the new interlocal agreement and coverage document. Please refer to the enclosed outline of the coverages, limit, and sublimit.

### **What You Need to Do to Continue Coverage**

To continue coverage, simply review, complete and sign, and return the Cyber Fund Interlocal Agreement. (Each Member must follow their own statutory and local policies related to contract approval prior to signing.) To change the Core or Core+ limit selection, simply include that request with the Interlocal Agreement.

As part of this process, we encourage you to review the 2024-2025 Cyber Liability and Data Breach Response Coverage Document that is stored on the Pool's Member Portal, which you can access from the Pool's website at [www.tmlirp.org](http://www.tmlirp.org).

That's it! You'll be billed later for the costs of all your coverages, including the cyber coverage.

**REMEMBER – THE INTERLOCAL AGREEMENT MUST BE RETURNED BY SEPTEMBER 30, 2024, IN ORDER FOR COVERAGE TO CONTINUE.**

### **Risk Management and Loss Prevention**

As mentioned above, the best way to deal with a cyberattack is to avoid it altogether. The Pool has a dedicated Cyber Risk Services Manager – Ryan Burns ([rburns@tmlirp.org](mailto:rburns@tmlirp.org)) – who can assist any Member with loss prevention, including individual review of Member exposures and transfer of risk via contracts provisions, loss prevention efforts, appropriate coverage, and more.

### **Additional Resources**

The Pool provides prevention education in various ways. The easiest to access are short podcast episodes and YouTube videos. For example, any local official who wants to know just how painful a cyberattack can be should listen to Episode 9c of the "Local Officials: *Stronger, Together* Podcast."

In the eye-opening episode, Scott interviews City of Tomball Assistant City Manager Jessica Rogers. Cyber-criminals hacked Tomball at the end of 2022, and the city is still — one year later — dealing with the aftermath. In this episode — which should be required listening for every city official in Texas (and beyond) — Jessica explains exactly what it's like to have essentially every computer system go down, including 9-1-1 dispatch, utility metering and billing, permitting, and everything in between. She also describes the long road to getting everything up and running. Don't miss our chance to learn from this chill-inducing story. (To listen, go to [www.tmlirp.org](http://www.tmlirp.org), click on the "STP Podcast" link at the top of the page, and scroll down to Episode 9c.)

## LIMIT PAGE

Your entity currently has Core Cyber Coverage with the Pool. The following is an abbreviated description of the Core and Core+ limit structure beginning October 1, 2024. The Coverage Document can be accessed at <https://members.tmlirp.org/downloads> (this link will ask you to log into the Member Portal for access).

*A limit of \$25,000,000 is shared by all Members for aggregate losses occurring within the Fund Year as defined in the Cyber Liability and Data Breach Response Interlocal Agreement.*

	Core	Core+
<b>Tower 1 - Limit of Liability*</b>	<b>\$500,000</b>	<b>\$1,000,000</b>
Data & Network and Media Liability Aggregate Limit of Liability	\$500,000	\$1,000,000
Retention	\$0	\$0
<b>Tower 2 - Limit of Liability</b>	<b>\$100,000</b>	<b>\$250,000</b>
<b><u>First Party Loss</u></b>		
Business Interruption Aggregate Sublimit	\$20,000	\$50,000
Cyber Extortion Loss Aggregate Sublimit	\$25,000	\$50,000
Data Recovery Costs Aggregate Sublimit	\$20,000	\$50,000
Reputational Loss Aggregate Sublimit	\$5,000	\$10,000
Retention (other than Business Interruption)	\$0	\$5,000
Income Loss Retention under Business Interruption	\$5,000	\$5,000
<b><u>Third Party Loss</u></b>		
Regulatory Defense and Penalties Aggregate Sublimit	\$25,000	\$75,000
Payment Card Liabilities & Costs Aggregate Sublimit	\$10,000	\$25,000
Retention	\$0	\$5,000
<b><u>eCrime</u></b>		
Fraudulent Instruction Aggregate Sublimit	\$25,000	\$50,000
Funds Transfer Aggregate Sublimit	\$25,000	\$50,000
Telephone Fraud Aggregate Sublimit	\$25,000	\$50,000
Criminal Reward	\$2,500	\$2,500
Retention (other than Criminal Reward)	\$2,500	\$5,000
Retention Criminal Reward	\$0	\$0
<b>Tower 3 - Limit of Liability</b>	<b>\$100,000</b>	<b>\$150,000</b>
Breach Response Aggregate Limit of Liability Beazley Response Services	\$100,000	\$150,000
Retention	\$0	\$0
<b>New 2024-25 Annual Contribution</b>	<b>\$1,000</b>	<b>\$1,250</b>
<i>Previous 2023-24 Contribution</i>	<i>\$175</i>	<i>\$247.24</i>

*\*The Tower 1 Limit of Liability changed from \$1 million to \$500,000 for Core limits and from \$2 million to \$1 million for Core+ limits. All other limits remained unchanged.*

# Texas Municipal League Intergovernmental Risk Pool

1821 Rutherford Lane, First Floor • Austin, Texas 78754

## CYBER LIABILITY AND DATA BREACH RESPONSE INTERLOCAL AGREEMENT

This Contract and Interlocal Agreement is entered into by and between political subdivisions of this state (hereinafter referred to as "Pool Members") to form a joint self-insurance pool to be named the Texas Municipal League Joint Cyber Liability and Data Breach Response Self-Insurance Fund (hereinafter referred to as the "Fund") for the purpose of providing coverages against risks which are inherent in operating a political subdivision.

WITNESSETH:

The undersigned Pool Member, in accordance with Chapter 2259, Texas Government Code, the Interlocal Cooperation Act, Tex. Gov't Code § 791.001, et seq., and the interpretation thereof by the Attorney General of the State of Texas (Opinion #MW-347, May 29, 1981), and in consideration of other political subdivisions executing like agreements, does hereby agree to become one of the Pool Members of this self-insured pool. The conditions of membership agreed upon by and between the parties are as follows:

1. Definitions of terms used in this Interlocal Agreement.
  - a. Board. Refers to the Board of Trustees of the Fund.
  - b. Fund Year. 12:01 a.m. October 1 through 12:01 a.m. the following October 1.
  - c. Manual Rates. The basic rates applicable to each cyber liability and data breach response classification promulgated by the Insurance Service Office or the Board.
  - d. Texas Municipal League Cyber Liability and Data Breach Response Self-Insurance Plan. The Cyber Liability and Data Breach Response Coverage Document that sets forth in exact detail the coverages provided as part of the overall plan.
  - e. Adjustments. Refers to any offsets to manual premium that may result from the Pool Member's election of deductibles, loss experience, or Fund Modifier which reflects the savings to the Pool Member by entering into this Interlocal Agreement.
  - f. Premium and Contribution. Used interchangeably in some parts of this Interlocal Agreement. Any reference at any time in this Interlocal Agreement to an insurance term not ordinarily a part of self-insurance shall be deemed for convenience only and is not construed as being contrary to the self-insurance concept except where the context clearly indicates no other possible interpretation such as but not limited to the reference to "reinsurance."
  - g. Reimbursable Deductible. The amount that was chosen by this Pool Member to be applicable to the first monies paid by the Fund to effect judgment or settlement of any claim or suit. The Pool Member, upon notification of the action taken, shall promptly reimburse the Fund for all or such part of the deductible amount as has been paid by the Fund. Further, however, the Fund's obligation to pay damages shall be subject to the limits of liability stated in the Declarations of Coverage or Endorsements to this Interlocal Agreement less the stated deductible amount.
  - h. Fund Modifier. A percentage figure that is applied to the manual rates by the Fund to reflect the savings to the Pool Member by entering into this Interlocal Agreement.
  - i. Agreement Period. The continuous period since the Pool Member first became a member of this Fund excluding, however, any period or periods of time therein that the member did not participate as a member of the Pool.
  - j. Declarations of Coverage. The specific indication of the coverages, limits, deductibles, contributions, and special provisions elected by each individual Pool Member. The Declarations of Coverages may be modified by Endorsement.
2. The Board, acting through its agents and Fund staff, is responsible for the administration of all Fund business on behalf of the Pool Members.
3. In consideration of the execution of this Interlocal Agreement by and between the Pool Member and the Fund and of the contributions of the Pool Member, the coverage elected by the Pool Member is afforded according to the terms of the Texas Municipal League Cyber Liability and Data Breach Response Self-Insurance Plan. The affirmative declaration of contributions and limits of liability in the Declarations of Coverage and Endorsements determine the applicability of the Self-Insurance Plan.

Each Pool Member agrees to adopt and accept the coverages, provisions, terms, conditions, exclusions, and limitations as further provided for in the Texas Municipal League Cyber Liability and Data Breach Response Self-Insurance Plan or as specifically modified by the Pool Member's Declarations of Coverage. This Interlocal Agreement shall be construed to incorporate the Texas Municipal League Cyber Liability and Data Breach Response Self-Insurance Plan, Declarations of Coverage, and Endorsements and addenda whether or not physically attached hereto.

4. It is understood that by participating in this risk sharing mechanism to cover cyber liability and data breach response exposures, the Pool Member does not intend to waive any of the immunities that its officers or its employees now possess. The Pool Member recognizes the Texas Tort Claims Act and its limitations to certain governmental functions as well as its monetary limitations and that by executing this Interlocal Agreement does not agree to expand those limitations.
5. The term of this Interlocal Agreement and the self-insurance provided to the Pool Member shall be continuous commencing 12:01 a.m. on the date designated in this Interlocal Agreement until terminated as provided below. Although the self-insurance provided for in this Interlocal Agreement shall be continuous until terminated, the limit of liability of the Fund under the coverages that the Pool Member elects shall be limited during any Fund Year to the amount stated in the Declarations of Coverage for that Fund Year.

This Interlocal Agreement may be terminated by either party giving to the other sixty (60) days' prior written notice of intent to terminate except the Pool Member may terminate this Interlocal Agreement and its coverages thereunder without giving the sixty (60) days' notice if the reason is because of a change by the Fund in the Pool Member's contribution, coverage, or other change in the limits of liability, terms, conditions, exclusions, and limitations provided for in the Texas Municipal League Cyber Liability and Data Breach Response Self-Insurance Plan provided that no termination by the Member shall be effective prior to the date that written notice of termination is actually received in the offices of the Fund and provided that the Pool Member agrees to and shall pay the applicable premium and contribution for those coverages it is terminating until the date the notice of termination is actually received by the Fund.

The Fund shall provide the Pool Member with Declarations of Coverage and any Endorsements that determine the applicability of the Texas Municipal League Cyber Liability and Data Breach Response Self-Insurance Plan annually by December 1. Such Declarations of Coverage shall include, but not be limited to, the coverage period which shall be the applicable Fund Year, limits, deductibles, contributions, special provisions, and limitations. Changes made during the Fund Year, whether requested by the Pool Member or required by the Fund, will be handled by Endorsement.

It is the intention of the parties that the Pool Member's coverages under this Interlocal Agreement shall remain in full force and effect from Fund Year to Fund Year, subject to the limits of liability that the Fund can provide each Fund Year and the terms, conditions, and limitations that the Fund may require to protect its solvency and to comply with reinsurance requirements, until notice of termination is given as herein provided. Realizing that the Pool Member needs the earliest possible information concerning the Fund coverages, limits, and exclusions, and the Pool Member's contribution that will be required for any new Fund Year, the Fund will endeavor to provide this information as soon as possible before the beginning of each Fund Year. The parties recognize, however, that conditions in the reinsurance industry are such that the Fund may not be able to provide this information to the Pool Member before the beginning of a Fund Year for various reasons including the failure of the Pool Member to timely submit the appropriate exposure summary or delays on the part of reinsurers in getting information to the Fund, and so, to protect the Pool Member from gaps in its coverage and to protect the solvency of the Fund, the parties agree as follows:

*If, for any reason other than the Pool Member's failure to provide the information requested in the exposure summary, the Fund has not been able to provide the Pool Member with information concerning available coverages for a new Fund Year or advise the Pool Member of the amount of its contribution for the new Fund Year by the beginning of the Fund Year, the Fund shall nevertheless continue the Pool Member's coverages at the same limits of liability (if still available and if not, then at the highest limit of liability available for the new Fund Year) so that the Pool Member shall at all times remain covered as herein provided and the Pool Member's initial contributions for the new Fund Year shall be determined by a "tentative contribution" as determined by the Board with the Pool Member's actual annual contribution to be credited by the amount paid in accordance with the tentative contribution and adjusted during the Fund Year. In the event the Pool Member does not wish to have its coverages extended or renewed at the end of any Fund Year, the burden shall be upon the Pool Member to give written notice to the Fund as provided hereinabove and the Pool Member agrees to pay as hereinabove stated all contributions or pro rata contributions until the date such written notice is received in the offices of the Fund or the date of termination of this Interlocal Agreement, whichever is later.*

6. Commensurate with the execution of this Interlocal Agreement and annually thereafter, the Pool Member shall complete the appropriate exposure summary and deliver it or cause it to be delivered to the Fund, or, if so instructed, to a designated contractor, no later than September 1 of each year and new annual contributions shall be calculated using manual rates times exposure, less any adjustments. Intentional or reckless misstatements on the exposure summary shall be grounds for cancellation. In the event that the Pool Member fails or refuses to submit the appropriate exposure summary, the Fund reserves the right to terminate such Pool Member by giving thirty (30) days' written notice and to collect any and all contributions that are earned pro rata for the period preceding contract termination.

The Pool Member agrees to pay the annual contribution to the Fund in four (4) equal quarterly installments, in advance, commencing at the beginning of this Interlocal Agreement with subsequent installments due the first quarter thereafter. In the event this Interlocal Agreement is terminated as herein provided, the Fund shall promptly repay to the Pool Member any such unearned annual contribution prorated as of the date of termination and the Pool Member agrees during the term of this Interlocal Agreement to promptly pay all reimbursable deductibles upon receipt of statement.

At the end of each and every Fund Year, the Fund may require the Pool Member to submit the actual data requested on the exposure summary as reflected by the books and records of the Pool Member. The Fund reserves the right to audit the records of any Pool Member and adjust contributions accordingly.

In the event that the Pool Member fails or refuses to make the payments, including accrued interest, as herein provided, the Fund reserves the right to terminate such Pool Member by giving them ten (10) days' written notice and to collect any and all amounts that are earned pro rata for the period preceding contract termination. If the amounts owed, including reimbursable deductibles, must be collected by suit, the Pool Member agrees to pay attorneys' fees and costs incurred in such suit.

7. The Fund shall maintain adequate protection from catastrophic losses to protect its financial integrity. Aggregate protection shall also be maintained. The Member's contributions shall be limited to that amount as calculated under this Interlocal Agreement. Notwithstanding anything to the contrary, the total combined aggregate limit of liability of the Fund for all Pool Members in any Fund Year, regardless of the number of occurrences or claims, shall be limited to the amount of money contained in the Fund. As to the Pool annual aggregate limits or the amount of money in the Fund, the Board of Trustees, in its sole discretion, may determine an allocation methodology among affected Pool Members should the Pool annual aggregate limit be reached, or should the money in the Fund be exhausted.
8. Notwithstanding the provisions of the foregoing paragraph, it is agreed the Board shall have the right to adjust the financial protection outlined above and/or amend coverages as it finds available or deems necessary to maintain the fiscal soundness of the Fund at the beginning of or during any Fund Year.
9. The Fund will make available loss control services to the Pool Members to assist them in following a plan of loss control that may result in reduced losses. The Pool Member agrees that it will cooperate in instituting any and all reasonable loss control recommendations. In the event that the recommendations submitted seem unreasonable, the Pool Member has a right to appeal to the Board. The Board shall hear the objections of the Pool Member at its next regularly scheduled meeting and its decisions will be final and binding on all parties. Any Pool Member who does not agree to follow the decision of the Board shall be withdrawn from the Fund immediately.
10. The Pool Member agrees that it will appoint a contact of department head rank, and the Fund shall not be required to contact any other individual except this one person. Any notice to or any agreements with the contact shall be binding upon the Pool Member. The Pool Member reserves the right to change the contact from time to time by giving written notice to the Fund.
11. The Fund agrees to handle all cyber liability and data breach response claims, and provide a defense for any and all cyber liability and data breach response claims covered under this Interlocal Agreement after prompt notice has been given. The Pool Member hereby appoints the Fund staff and Contractors as its agents to act in all matters pertaining to processing and handling of claims covered under this Interlocal Agreement and shall cooperate fully in supplying any information needed or helpful in settlement or defense of such claims. As respects cyber liability and data breach response claims, the Fund staff and Contractors shall carry on all negotiations with the claimant and his/her attorney, when applicable, and negotiate within authority previously granted by the Fund. If a personal appearance by the Pool Member or an employee is necessary, the expense of this appearance will not be the responsibility of the Fund. With the advice and consent of the Fund, the Fund staff and the Contractors will retain and supervise legal counsel for the prosecution and defense of any litigation. All decisions on individual cases shall be made by the Fund through the Fund staff and the Contractors, which include, but are not limited to, the decision to appeal or not to appeal, settlement negotiations, the decision of whether to settle, and other litigation tactics. However, any Pool Member shall have the right in any case to consult with the Fund on any decision made by the Fund staff or Contractors. The Board shall hear the objections of the Pool Member at its next regularly scheduled meeting and its decision will be final and binding on all parties. Any suit brought or defended by the Fund shall be brought or defended only in the name of the Pool Member and/or its officers or employees. There shall be supplied periodically to each Pool Member a computer printout involving a statement of claims. As respects the Texas Municipal League Cyber Liability and Data Breach Response Self-Insurance Plan, the Fund shall have priority in enforcing its subrogation claims against the claims of Pool Member.
12. The Pool Member acknowledges that it has received a copy of the Bylaws of the Fund and agrees to abide by the Bylaws and any amendments thereto.
13. The Fund agrees that all Fund transactions will be annually audited by a nationally recognized certified public accounting firm.
14. If legally required, the Fund shall cause to be filed the necessary tax forms with the Internal Revenue Service.

15. As the administrators of the Fund, the Board shall primarily and consistently keep foremost in their deliberations and decisions in operating the Fund that each of the participating Pool Members is a "self-insured." At least annually, the Board shall carefully review, study, and consider the actual claims or loss experience (including reserves for future claims payments) of each of the Pool Members, the pro rata savings to the Fund resulting from overall loss experience attributed to each Pool Member, and the pro rata portion of the cost of all catastrophic loss protection and aggregate stop loss protection allocated to each Pool Member as well as the pro rata allocation, as determined by the Board of the other and necessary administrative expenses of the Pool, in order to reasonably determine the actual pro rata cost, expense, and loss experience of each Pool Member in order to maintain as nearly as possible an equitable and reasonable self-insurance administration of the Fund as applied to each Pool Member.

The Fund shall maintain case reserves and supplemental reserves computed in accordance with standard actuarial principles, taking into account historical and other data, designed to measure claims development and claims incurred but not yet reported, so that funds will be available to meet these claims as they become due, subject to paragraph 7 above. The Board has complete authority to determine all matters pertaining to the existence and dissolution of the Fund.

16. Venue of any suit or action arising out of or related to this Interlocal Agreement shall be exclusively in the state and federal courts of Travis County, Texas. The parties agree they shall assume their own expenses for attorney's fees in any suit or action arising out of or related to this Interlocal Agreement.
17. The parties agree this Interlocal Agreement may be executed by original written ink signature on paper documents, an exchange of copies showing the original written ink signature on paper documents, or electronic or digital signature technology in such a manner that the signature is unique and verifiable to the person signing. The use of any one or combination of these methods of execution shall constitute a legally binding and valid signing of this Interlocal Agreement, which may be executed in one or more counterparts, each of which, when duly executed, shall be deemed an original.

EMPLOYER MEMBERS' FUND CONTACT (See Section 10):	
Member Name <u>Calhoun County Groundwater Conservation District</u>	
Name of Contact <u>Tim Andruss</u>	Title <u>General Manager</u>
Mailing Address <u>PO Box 1395, Port Lavaca, TX 77979</u>	Email Address <u>tim.andruss@calhouncountygcd.org</u>
Street Address (if different from above) <u>131-A North Virginia St.</u>	
City <u>Port Lavaca</u>	Zip <u>77979</u> Phone <u>361-482-0357</u>
SIGNATURE OF AUTHORIZED MEMBER OFFICIAL	
<u>General Manager</u>	
Title _____	Date _____
Member's Federal Tax I.D. Number _____	
<b>This Information is MANDATORY</b>	

**TO BE COMPLETED BY FUND: (OFFICE USE ONLY)**

Effective Date of This Agreement _____	
Member Name _____	
Contract Number _____	
SIGNATURE OF AUTHORIZED FUND OFFICIAL	
Title _____	Date _____