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- Topography
- Base Street map
- Aerial with labels
- Aerial without labels
- Hydrography
- Light
- Dark

Level hydrographs

About Refresh Data

Plot as:

Elevation

Depth to water

Normalize to:

None

Period Well Average

Network Average

Set Units:

feet (ft)

Plot with

Lines

Points

Lines and Points

View as:

Average

Maximum

Minimum

Reverse plot y-axis

Y-axis range:

Min

32

Max

34

Reset Axes

Date Range: 2024-02-13 to 2024-04-06

Time Zone: UTC

Plot Title: Retrieved Data

Presets: One year (default)

Average by: Day

Show legend: Yes

Network:

- V-Calhoun County GCD
- V-Refugio GCD
- V-Victoria County GCD
- V-Texana County GCD

Filter By:

Wells

Groups

Select All

Unselect All

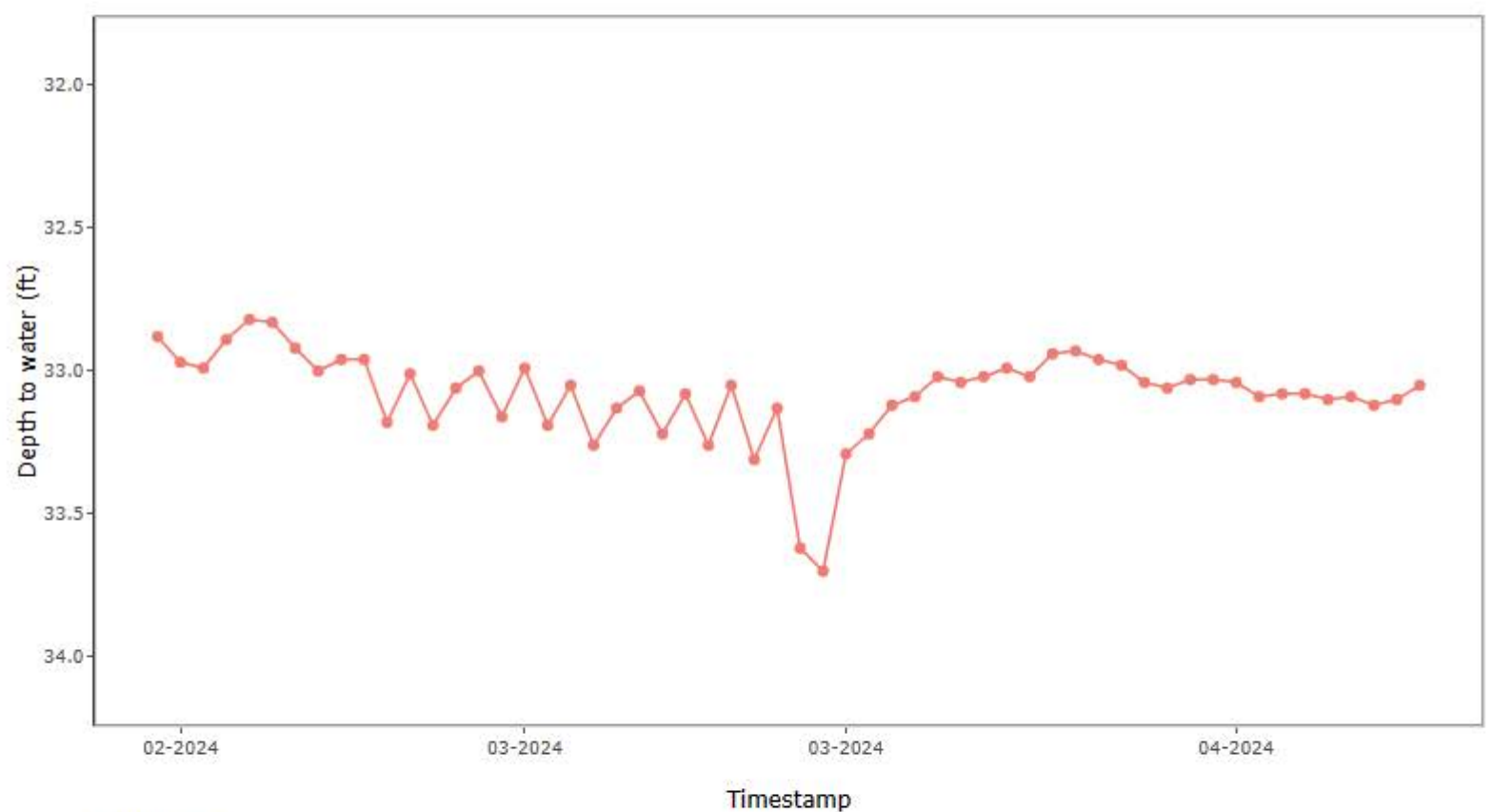
WellIntel Wells

- GW-00092
- GW-00152
- NW-000426

Events:

- Timed
- Pumping related
 - Pump start
 - Pump run
 - Pump stop
 - Pump recovery
 - Pump influence
- Forced Reading* - Typically collected during installation, calibrations or validation projects. May contain errors in

Retrieved Data



Sensor ID

GW-00152

Download Plot Download View Data View Summary

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Appendix A: Workshop Descriptions

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

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

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

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

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

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

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

Appendix B: TEKS Matrix

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

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



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Phone (512) 463-7847, Fax (512) 475-2053

March 29, 2024

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

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

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

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

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

Sincerely, 

Natalie Ballew, P.G.
Groundwater Division Director

Attachment

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

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

Prepared by TWDB Groundwater Modeling Staff
March 29, 2024

SUMMARY

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

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

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

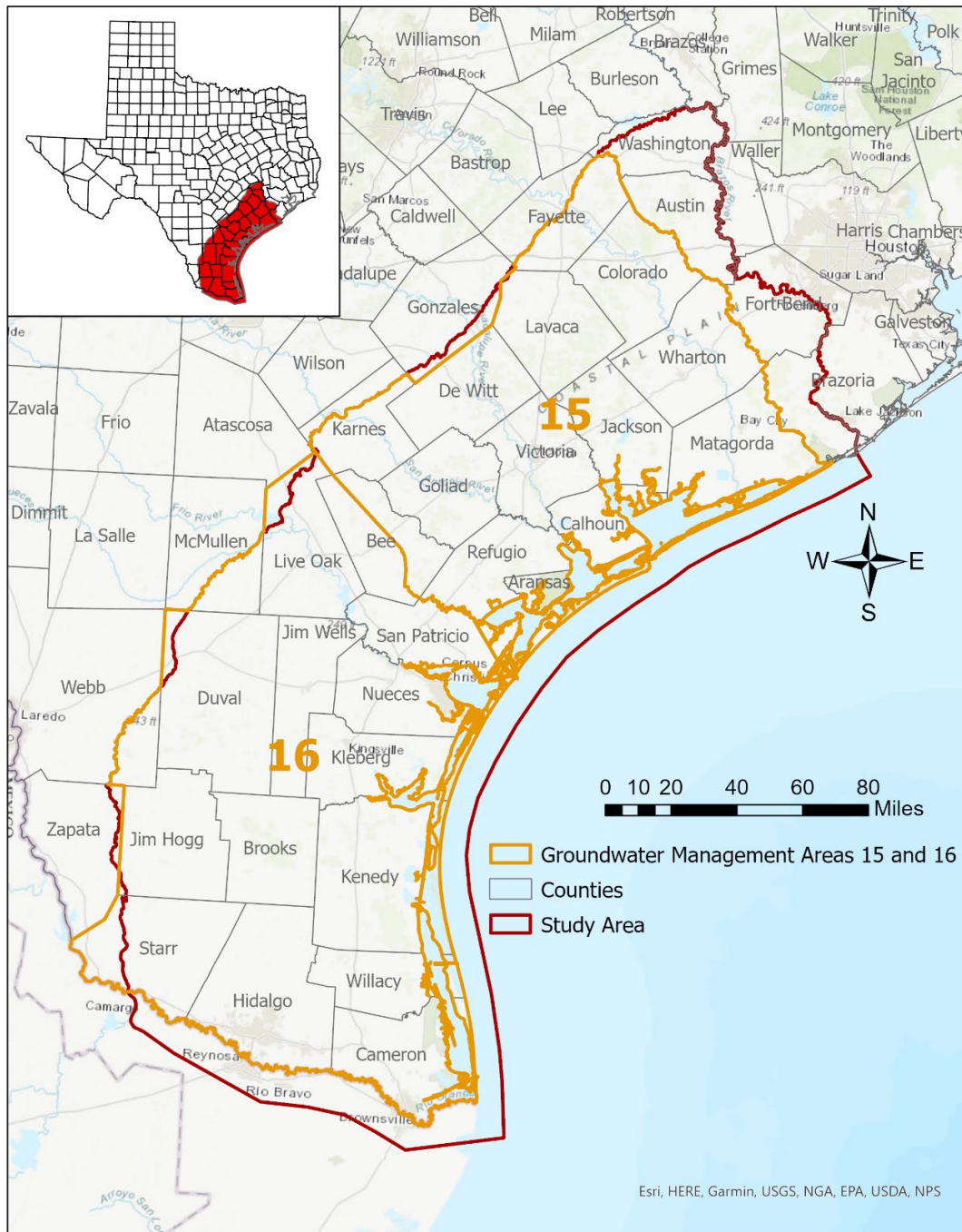
We will recalibrate the model using an automated parameter adjustment program (PEST). As part of the recalibration, we will constrain the river and general head boundary conditions within a more reasonable range of property values to produce acceptable modeled fluxes and water level trends. We will also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

BACKGROUND

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

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

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



Counties: 07.03.2019
 GMA boundaries: 07.03.2019

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

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

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

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

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

* Model assumes no-flow conditions at the base.

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

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

* Average feet of drawdown from 2000 to 2080.

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

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

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

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

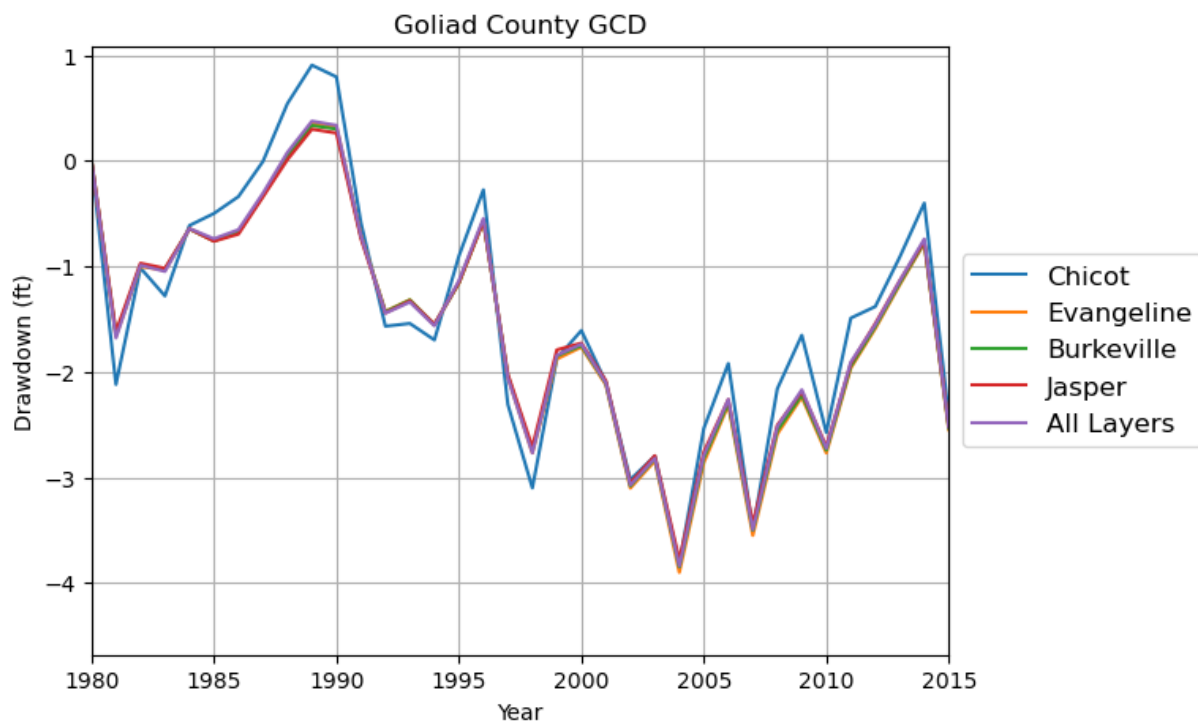


Figure 2: Plot showing average drawdown per model layer per stress period within Goliad County Groundwater Conservation District.

MODEL REVIEW

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

Recharge package inputs

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

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

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

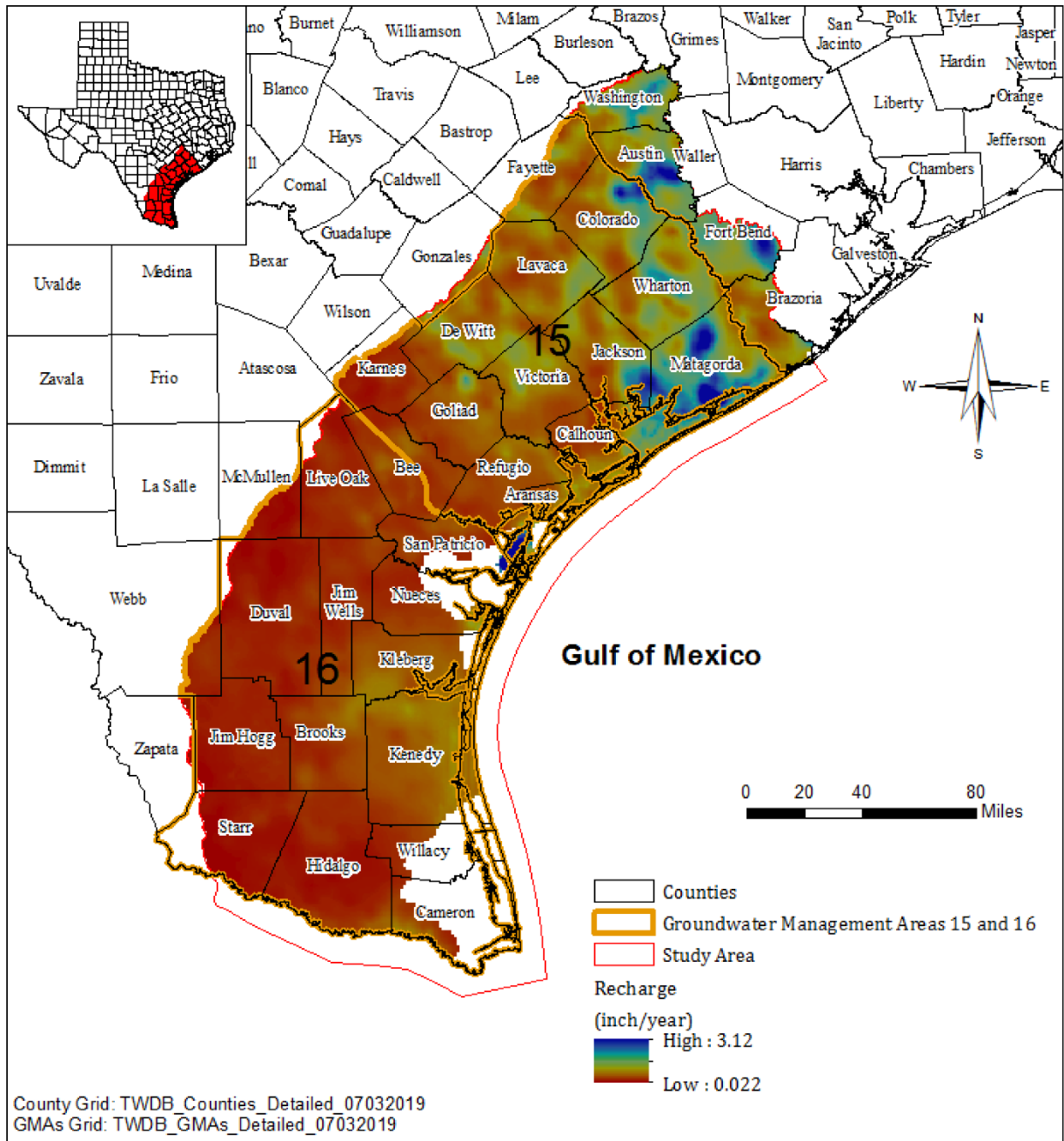


Figure 3: Distribution of recharge estimated using chloride mass balance analysis (from Shi and others [2022] and Scanlon and others [2012]).

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

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

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

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

River package inputs

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

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

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

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

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

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

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

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

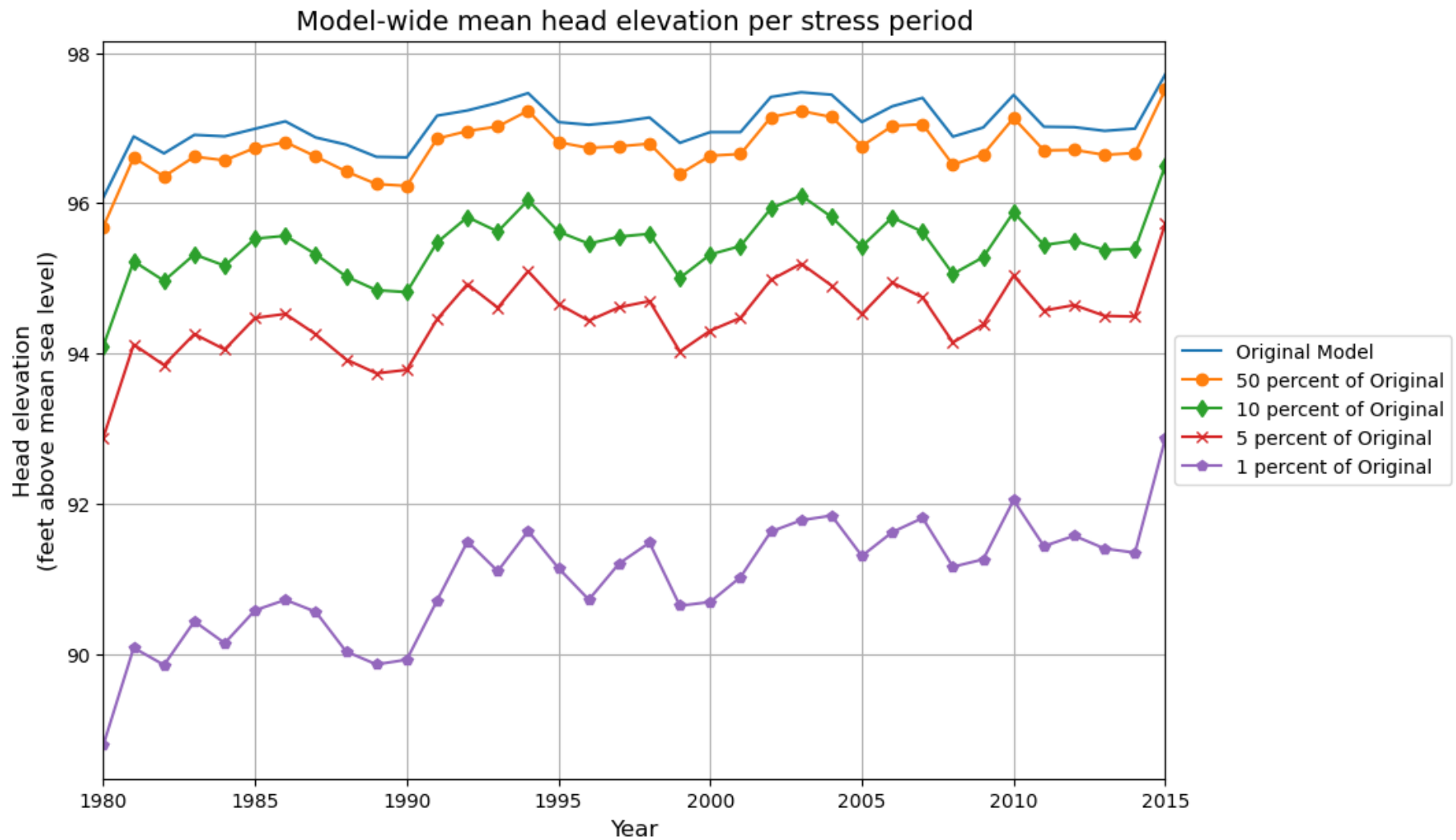


Figure 4: Model-wide mean head elevations per stress period for each model run in the river sensitivity analysis. Head elevations are reduced by reducing conductivity, though water-level trends remain consistent.

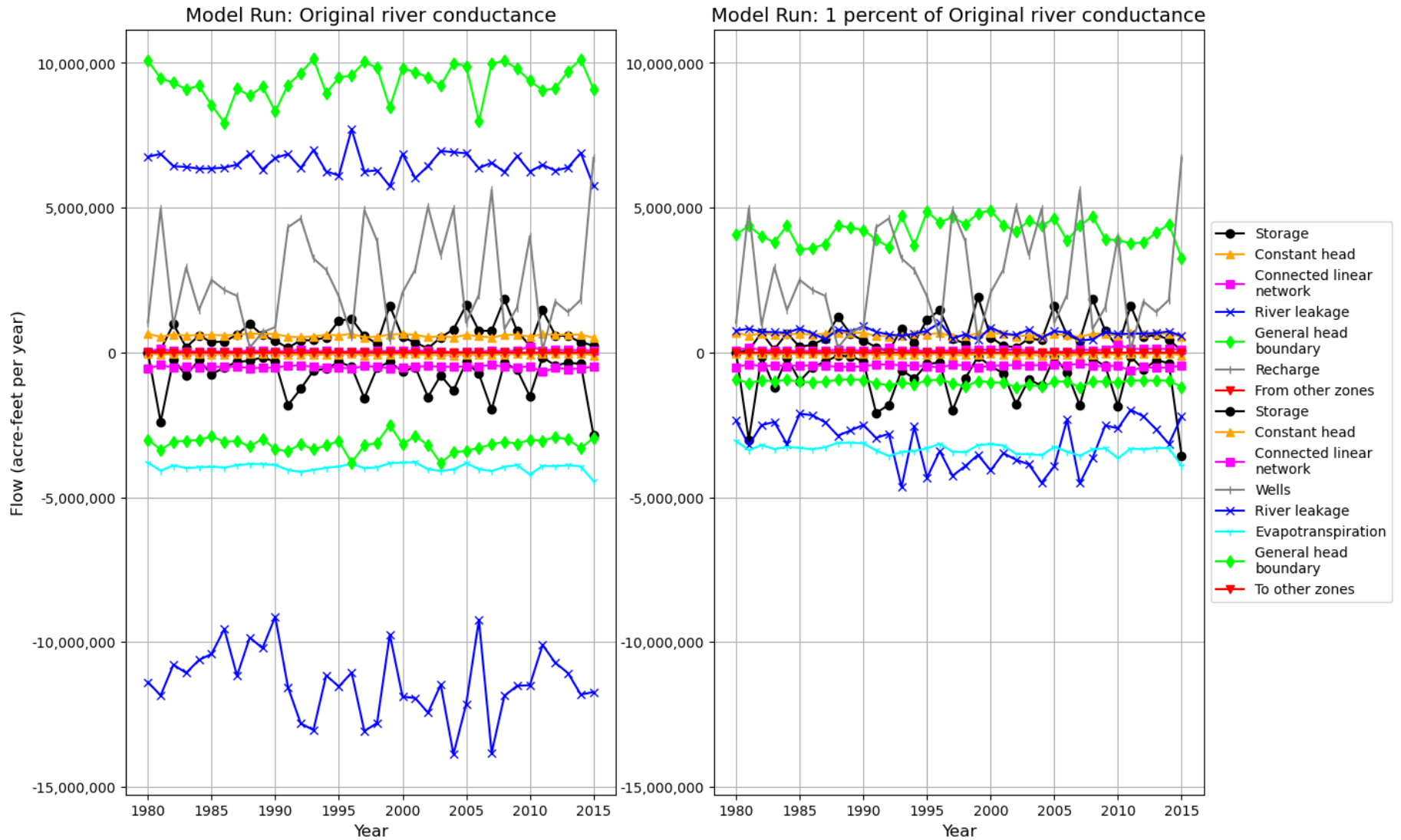


Figure 5: Comparison of model-wide water budgets for the original river conductance values versus one percent of the original river conductance values. Reducing river conductance to one percent of the original river conductance values shows a large improvement in modeled groundwater budget results.

General Head Boundary package inputs

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

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

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

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

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

PLANNED APPROACH FOR MODEL REVISIONS

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

Simplify and revise model inputs

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

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

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

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

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

Package	Revision	Related model update(s)
CLN	Package removed	<ul style="list-style-type: none"> - Pumping data transferred to the Well package - Rio Grande converted into a river in the River package
QRT	Package removed	<ul style="list-style-type: none"> - Pumping information evenly distributed to associated nodes in the Recharge package
RIV	Simplified	<ul style="list-style-type: none"> - Rio Grande added - Conductance values made constant through time - River head elevations set to 8 feet below the model node top elevation or 0 feet in elevation - Riverbed elevation set to 13 feet below the model node top elevation or negative 5 feet below sea level
GHB	Simplified	<ul style="list-style-type: none"> - Conductance values made constant through time
SMS	Relaxed	<ul style="list-style-type: none"> - HCLOSE raised from 1e-4 to 1e-2 - HICLOSE raised from 1e-5 to 1e-3

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

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

Recalibration Approach

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

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

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

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

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

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

Parameter	Minimum value (feet² per day)	Maximum value (feet² per day)
River conductance	100	40,000
GHB conductance (660 by 660-foot model cells)	1	600
GHB conductance (1,320 by 1,320-foot model cells)	3	2,500
GHB conductance (2,640 by 2,640-foot model cells)	12	9,000
GHB conductance (5,280 by 5,280-foot model cells)	50	35,000

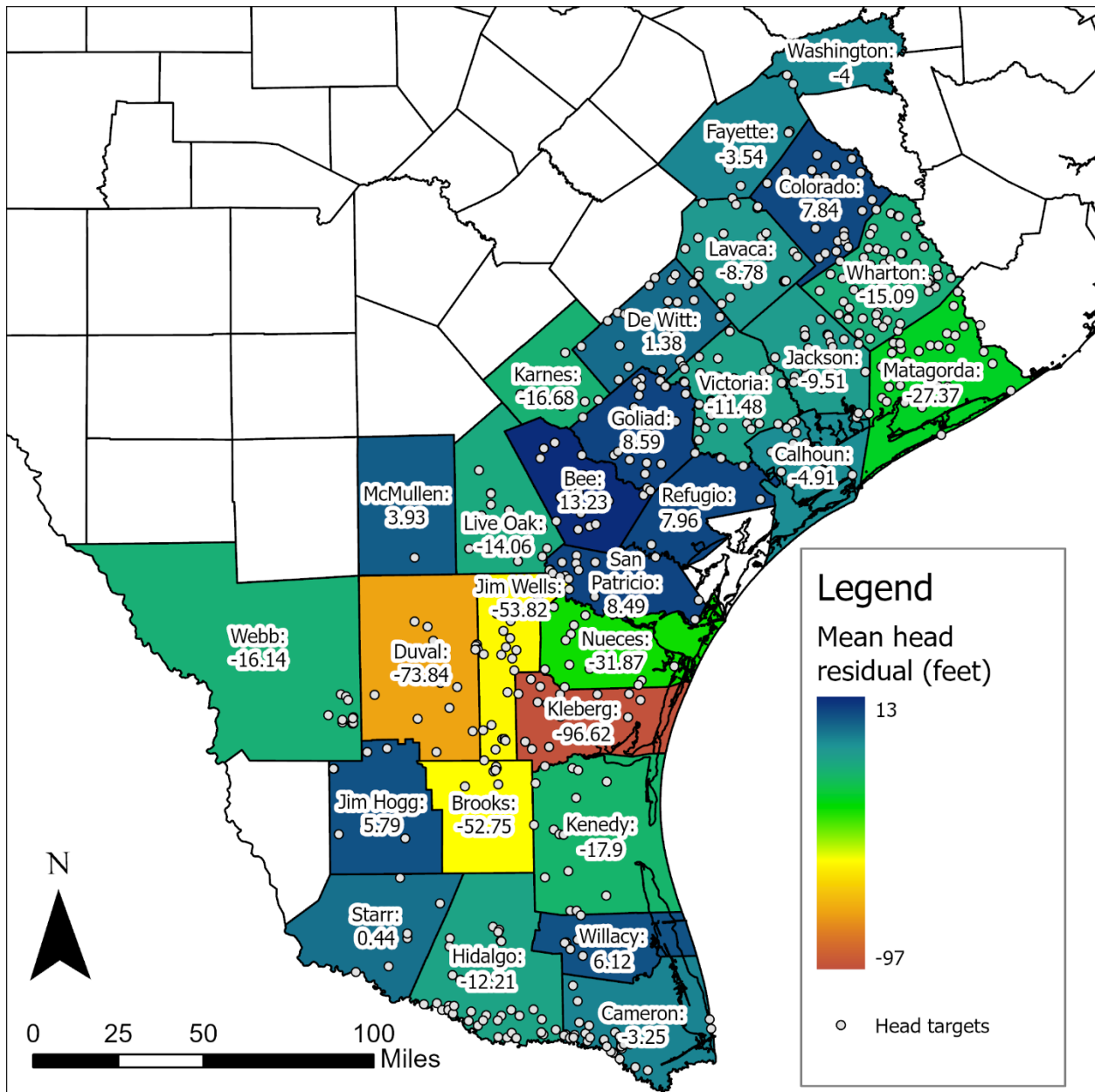


Figure 6: Map of mean head residual (measured water levels minus modeled water levels) from original model for each county that contains a water level measurement used as a calibration target.

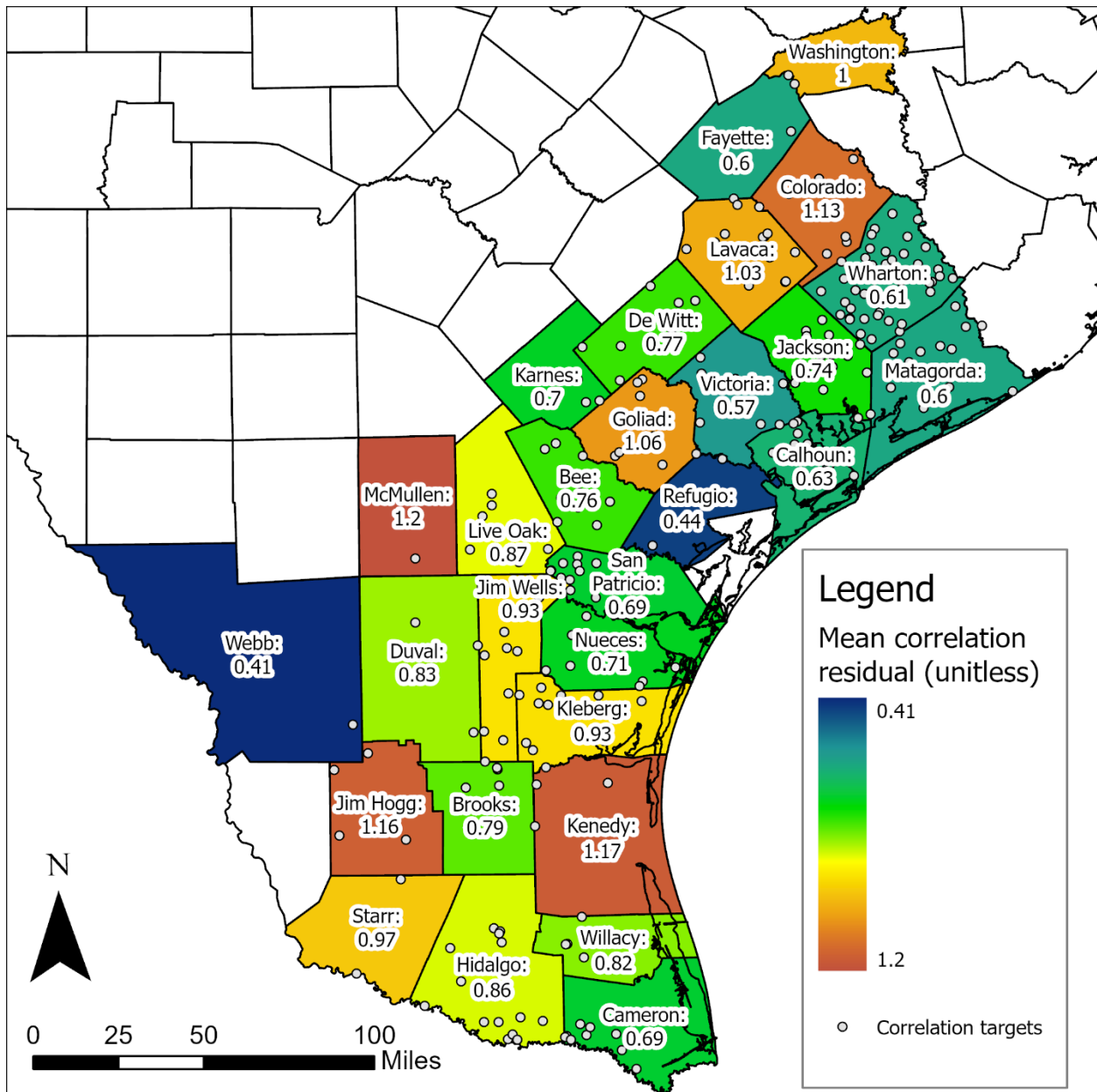


Figure 7: Map of mean correlation residual (1 minus modeled water level correlation coefficient) from original model for each county which contains a well with ten or more years of water level measurements used as a target for model calibration.

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March 29, 2024

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THE STATE OF TEXAS
REFUGIO COUNTY

The Board of Directors of the Refugio Groundwater Conservation District convened a meeting on February 5, 2024, at 6:00 PM at the First Baptist Church of Woodsboro Fellowship Hall, 309 Johnson Street, Woodsboro, Texas 78393

Meeting Attendance:

Precinct 1:	Mr. John Snyder, Treasurer	Present
Precinct 2:	Mr. Carroll Borden, President	Present
Precinct 3:	Ms. Cynthia Rose	Present
Precinct 4:	Mr. Fredric Biery, Secretary	Present
At Large:	Mr. Scott Carter, Vice President	Absent
General Manager:	Mr. Timothy Andruss	Present
Legal Counsel:	Mr. James Allison	Absent

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

Meeting Discussion: Carroll Borden called the meeting to order at approximately 6:00 PM.

Board Action: No action taken.

Agenda Item 2: Receive public comments.

Meeting Discussion: None.

Board Action: None.

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

3.0 – Report regarding Groundwater Management

Meeting Discussion: Mr. Andruss explained as of January 30, 2024, staff had received 2 well registration applications (ARWs) since October 1, 2023:

1. ARW-20231218-01 - Hilcorp Energy - Administratively Complete
2. ARWF-20230918-01 - Boardwalk Field Services - Administratively Complete

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As of January 30, 2024, staff had received 1 Notices of Intent to Drill a Well (NIDWs) since October 1, 2023:

1. GCI-20240130.0906 - RGCD - Notice of Intent to Drill a Well - Carter Water Well Drilling

As of January 30, 2024, staff had received 0 production permit renewal requests (ARPs) since October 1, 2023.

As of January 30, 2024, staff had initiated 2 permitting request cases (PRCs) since October 1, 2023:

1. PRC-20231108-01 - AVHUWS-20231101-02 - City of Austwell - Closed
2. PRC-20231113-01 - AVHUWS-20231101-01 - The Town of Refugio - Closed

As of January 30, 2024, staff had 1 permitting request cases pending:

1. PRC-20201215-01 - ADW-20201210-01/AOW-20201210-02 - Chandra Purnama - Pending

As of January 30, 2024, staff had 25 active or approved production permits recorded in the permitting database with a combined amount of authorized groundwater production per year of 2,026 acre-feet.

As of January 30, 2024, staff had processed 0 groundwater production reports since October 1, 2023.

As of January 30, 2024, staff had initiated 2 investigations related to groundwater management (i.e., permitting) since October 1, 2023:

1. INV-20231115.1519 - Failure to Satisfy Rules of the District - Production Reporting for CY2023 - Active
2. INV-20231208.1203 - Failure to Satisfy Rules of the District - Failure to Register a Well - Active

As of January 30, 2024, staff had 2 active investigation related to groundwater management (i.e., permitting):

1. INV-20231115.1519 - Failure to Satisfy Rules of the District - Production Reporting for CY2023 - Active
2. INV-20231208.1203 - Failure to Satisfy Rules of the District - Failure to Register a Well – Active

As of January 30, 2024, the Board had initiated 2 enforcement case violations related to groundwater management (i.e., permitting) since October 1, 2023:

1. ECV-20231101-01 - Failure to Obtain Production Permit - The City of Austwell - Resolved

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2. ECV-20231101-02 - Failure to Obtain Production Permit - Hilcorp Energy - Unresolved

As of January 30, 2024, staff had 2 unresolved enforcement cases related to groundwater management (i.e., permitting):

1. ECV-20230418-03 - Roywell Services Inc. - Failure to Report Groundwater Production CY2022 for Well NW-00382 - Unresolved/Suspended
2. ECV-20231101-02 - Failure to Obtain Production Permit - Hilcorp Energy - Unresolved

Board Action: None.

3.1 – Enforcement Case Violations related to Failures to Obtain Production Permits

Meeting Discussion: Mr. Andruss explained on October 16, 2023, the Board of Directors passed a motion to:

1. Find that Hilcorp Energy violated RULE 4.1: GENERAL POLICIES RELATED TO PERMITS of the Rules of the District related to water well(s) owned by Hilcorp Energy 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 Hilcorp Energy for each violation per RULE 11.10: PENALTIES of the rules of the District; and
4. Offer to settle the violation without payment of the penalties if Hilcorp Energy consents to the following conditions:
 1. Acknowledges the violation by December 31, 2023;
 2. Pays a settlement fee of \$0.00 by December 31, 2023; and
 3. Submits an administratively complete production permit application and any applicable application fees to the District by December 31, 2023

On November 1, 2023, staff initiated enforcement case violation ECV-20231101-02.

On November 3, 2023, and December 6, 2023, staff sent notices of violation by certified mail to Hilcorp Energy.

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On December 14, 2023, Hilcorp Energy submitted a production permit application related to historic use protection for the subject well and acknowledgement of violation ECV-20231101-02.

On January 12, 2024, staff reviewed the application and determined the application to be administratively incomplete.

On January 26, 2024, Hilcorp Energy submitted a production permit application related to non-historic use for the subject well.

On January 30, 2024, staff designated application ANHUPPW-20230130-01 administratively complete.

Board Action: Mr. Borden moved to designate violation ECV-20231101-02 resolved. Mr. Biery seconded the motion. The motion passed unanimously.

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

4.0 – Report regarding Groundwater Protection

Meeting Discussion: Mr. Andruss explained as of January 30, 2024, staff had recorded 1 well inspection form (WIFs) since October 1, 2023:

1. Well Inspections - WIF-20231206-01.

As of January 30, 2024, staff had initiated 0 investigations related to Groundwater Protection since October 1, 2023:

1. none.

As of January 30, 2024, staff had 1 active investigation related to Groundwater Protection:

1. Investigations - INV-20191202:1017 - Potential Contamination of Groundwater at Woodsboro Farmers Cooperative - Active.

As of January 30, 2024, the Board had initiated 0 enforcement cases related to Groundwater Protection since October 1, 2023:

1. none.

As of January 30, 2024, staff had 0 unresolved enforcement case violations related to Groundwater Protection:

1. none.

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Board Action: None.

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

5.0 – Report regarding Groundwater Monitoring

Meeting Discussion: Mr. Andruss explained as of January 30, 2024, the U.S. Drought Monitor (<https://www.drought.gov/states/texas/county/refugio>) indicates that 0% of Refugio County is experiencing dry or drought conditions.

As of January 30, 2024, drought condition information related to the district and the surrounding region of Texas collected from the Water Data for Texas website (<https://www.waterdatafortexas.org/drought/>) indicates that no portions of Refugio County are experiencing dry or drought conditions.

As of January 30, 2024, staff had collected 2 water level measurements since October 1, 2023:

1. Water Level - WLM-20231206-01
2. Water Level - WLM-20240126-01

As of January 30, 2023, staff had collected 5 water quality field measurements since October 1, 2023:

1. Water Quality Field Measurement - WQFM-20231206.1324 - WELL ID

As of January 30, 2024, staff had collected 0 water quality samples since October 1, 2023:

1. none.

As of January 30, 2024, staff had received 0 water quality lab reports since October 1, 2023:

1. none.

Board Action: None.

5.1 – Report regarding Groundwater Level Analysis

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

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

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

6.0 – Report regarding Groundwater Conservation

Meeting Discussion: None.

Board Action: None.

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

7.0 – Report regarding Groundwater Resource Planning

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

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

Board Action: None.

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

8.0 – Report regarding Groundwater Policy

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

Board Action: None.

8.1 – Hearing regarding Proposed Rules

Meeting Discussion: Mr. Andruss explained on December 15, 2023, staff of the district posted the public notice for this rulemaking hearing and the proposed rule revisions on the district website.

On January 12, 2024, staff of the district completed the public notice requirements for this rulemaking hearing.

The proposed revisions represent policy changes and clarifications related to:

1. policies related to permitting,
2. policies related to historic use of groundwater,
3. policies related to non-historic use of groundwater,
4. policies related to district waivers and petitions to amend the rules of the district, and policies related to waste, violations, investigations, and enforcement.

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

As of January 30, 2024, the District had received no feedback regarding the proposed revisions.

Board Action: Mr. Borden moved to convene the public hearing at 6:14 PM. Mr. Biery seconded the motion. The motion passed unanimously.

No public comments.

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Mr. Borden moved to close the public hearing after receiving no public comments or questions regarding the proposed rules at 6:15 PM. Mr. Biery seconded the motion. The motion passed unanimously.

8.1.1 – Adoption of Proposed Rules

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

Board Action: Mr. Biery moved to adopt the proposed rules of the district. Mr. Snyder seconded the motion. The motion passed unanimously.

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

9.0 – Report regarding Administration and Management

Meeting Discussion: Mr. Andruss explained the next meetings of the Board are scheduled for April 15, 2024, July 15, 2024, August 19, 2024 (Budget and Tax Rate Matters), and October 21, 2024, with each meeting to convene at 6:00 PM. Regular meetings will be rescheduled as necessary and special meeting may be scheduled to address unforeseen issues.

Board Action: None.

9.1 – Minutes of the Previous Meeting

Meeting Discussion: Mr. Andruss explained the minutes for the previous meeting were sent to the board member prior to the meeting.

Board Action: Mr. Borden moved to accept and approve the meeting minutes for October 16, 2023, and December 4, 2023, as drafted. Mr. Snyder seconded the motion. The motion passed unanimously.

9.2 – Financial Reports of the District

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

Refugio Groundwater Conservation District

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Meeting Discussion: Mr. Andruss explained the internal financial reports of the District for September, October, November and December 2023, have been sent to the directors prior to the meeting.

Board Action: Mr. Biery moved to accept and approve the financial reports for September, October, November and December 2023. Mr. Borden seconded the motion. The motion passed unanimously.

9.2.1 – Financial Transaction Review

Meeting Discussion: Mr. Andruss explained that since October 11, 2023, as of January 29, 2024, there have been 23 accounts payable, and 15 accounts receivable transactions recorded.

Board Action: None.

9.3 – Investments of the District

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

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

9.4 – Unpaid Accounts Payable

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

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

1. ACCTP-20240205-01 - \$180.00 - ABM
2. ACCTP-20240205-02 - \$250.00 - Carroll Borden - February Meeting
3. ACCTP-20240205-03 - \$250.00 - Fredric Biery - February Meeting
4. ACCTP-20240205-04 - \$250.00 - John Snyder - February Meeting
5. ACCTP-20240205-05 - \$250.00 - Cynthia Rose - February Meeting
6. ACCTP-20240205-06 - \$250.00 – Cynthia Rose – December Meeting

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

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9.5 – Certification of Tax Levy

Meeting Discussion: Mr. Andruss explained Ms. Turner, Refugio County Tax Assessor-Collector has requested that the Board approve the Tax Levy for Tax Year 2023. The total 2023 AD Valorum Tax Levy is \$181,900.47

Board Action: Mr. Borden moved to approve the Tax Levy for Tax Year 2023 and execute the associated form. Mr. Biery seconded the motion. The motion passed unanimously.

9.6 – Review of Consultants

Meeting Discussion: Mr. Andruss explained that the District previously reviewed and considered the services provided by consultants on September 6, 2022. The District has obtained services from Jim Allison of Allison, Bass and Magee, Dr. Venkatesh Uddameri, as well as, Steve Young of Intera, Inc. in the past. Their services provided by each consultant have been considered acceptable by the District. The services provided by Dr. Venkatesh Uddameri and Steve Young of Intera, Inc. have been obtained through interlocal cooperation agreements with the VCGCD.

Board Action: Mr. Borden moved to continue the authorization for the General Manager to obtain proposals and services from Dr. Venkatesh Uddameri, Steve Young of Intera, Inc., and other consultants contracted with the VCGCD in accordance with the conditions established in the agreements between VCGCD and the Consultants as appropriate. Mr. Snyder 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: Consideration of and possible action on matters related to district director vacancies.

11.0 – Vacancies in Office of Director

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Meeting Discussion: Mr. Andruss explained on January 8, 2024, Mr. Allison was asked to investigate and advise the board regarding options for filling vacancies on the Board of Directors at Mr. Borden’s request.

Board Action: Mr. Borden moved to accept Mr. Carter’s resignation letter. Mr. Biery seconded the motion. The motion passed unanimously.

Agenda Item 12: Adjourn.

12.0 – Adjourn Meeting

Meeting Discussion: None.

Board Action: Mr. Borden moved to adjourn the meeting at approximately 6:41 PM, after concluding all business of the District. Mr. Biery seconded the motion. The motion passed unanimously.

The above and foregoing minutes were read and approved on this the _____ day of _____, _____.

ATTEST:

District Director

District Director

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

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THE STATE OF TEXAS
REFUGIO COUNTY

The Board of Directors of the Refugio Groundwater Conservation District convened a meeting on March 25, 2024, at 6:00 PM at the First Baptist Church of Woodsboro Fellowship Hall, 309 Johnson Street, Woodsboro, Texas 78393

Meeting Attendance:

Precinct 1:	Mr. John Snyder, Treasurer	Present
Precinct 2:	Mr. Carroll Borden, President	Present
Precinct 3:	Ms. Cynthia Rose	Present
Precinct 4:	Mr. Fredric Biery, Secretary	Present
At Large:	Vacant	Absent
General Manager:	Mr. Timothy Andruss	Present
Legal Counsel:	Mr. James Allison	Absent

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

Meeting Discussion: Carroll Borden called the meeting to order at approximately 6:00 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 administration and management including bank accounts, investments, financial reports of the district.

Meeting Discussion: Mr. Andruss explained on October 16, 2023, the Board revised the District's investment policy, authorize the investment of reserve funds in the TexPool Investment Pool, and adopt the resolution authorizing participation in the Texas Local Government Investment Pools ("TexPool/TexPool Prime").

The process and time required to open the approved TexPool account for the District remains incomplete without any understanding of when the district will be able to invest funds in the pool. Staff estimate the district foregoes approximately \$2,000 of interest income per month based on a rate quote from March 13, 2024,

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of 5.05% (and 3.75% on 12-month CDs) each month the \$500,000 remain deposited in bank account 11658 with an interest rate of 0.10%.

The ending balance for bank account 11658 as of January 2024 was \$922,493.53.

Board Action: Mr. Snyder moved to authorize the general manager to open a \$500,000 6-month certificate of deposit with Vantage Bank Texas and put all directors on the signature card. Mr. Biery seconded the motion. The motion passed unanimously.

Agenda Item 4: Adjourn.

Meeting Discussion: None.

Board Action: Mr. Biery moved to adjourn the meeting at approximately 6:06 PM, after concluding all business of the District. Mr. Borden seconded the motion. The motion passed unanimously.

The above and foregoing minutes were read and approved on this the _____ day of _____, _____.

ATTEST:

District Director

District Director

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

Bank Account Balance Report as of September 30, 2023

Bank Account	Reconciled Bank Statement	Fund	Reported Balance as of October 1, 2022	Total Credits	Total Debits	Calculated Balance	Current Reported Balance	Unreconciled Amount
Vantage 11658	BS-20230930-01	Operating and Reserve	\$ 523,668.79	\$ 685,491.54	\$ (367,955.21)	\$ 841,205.12	\$ 841,205.12	\$ -
Vantage CD 1118	BS-20230831-02	Reserve	\$ 424,355.19	\$ 2,936.52	\$ -	\$ 427,291.71	\$ 427,291.71	\$ -
Vantage CD 64161	BS-20230731-02	Reserve	\$ 250,499.87	\$ 500.87	\$ (251,000.74)	\$ -	\$ -	\$ -
Vantage CD 64162	BS-20230731-03	Reserve	\$ 250,749.84	\$ 752.10	\$ (251,501.94)	\$ -	\$ -	\$ -
Vantage CD 65382	BS-20230731-04	Reserve	\$ -	\$ 251,402.40	\$ -	\$ 251,402.40	\$ 251,402.40	\$ -
Total			\$ 1,449,273.69	\$ 941,083.43	\$ (870,457.89)	\$ 1,519,899.23	\$ 1,519,899.23	

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

FDIC Insurance and Collateral Report as of September 30, 2023

Institution	Type	CUSIP	Description	Safekeeping Location	Safekeeping Receipt	Credit Rating	Market Value
Vantage Bank	FDIC Insurance	N/A	N/A	N/A		N/A	\$ 250,000.00
Vantage Bank	Letter of Credit	N/A	LOC 2901001698	FHLB-Dallas			\$ 1,500,000.00
Total							\$ 1,750,000.00

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

Budget Performance by Program Report as of September 30, 2023

Row Labels	Sum of Budget	Sum of Actual	Sum of Performance
1000 - Administration	\$ 104,750.37	\$ 138,839.77	\$ (34,089.40)
2000 - Groundwater Conservation	\$ (13,437.50)	\$ (8,819.28)	\$ (4,618.22)
3000 - Groundwater Management	\$ (19,487.50)	\$ (10,857.37)	\$ (8,630.13)
4000 - Groundwater Monitoring	\$ (19,487.50)	\$ (15,204.77)	\$ (4,282.73)
5000 - Groundwater Policy	\$ (15,237.50)	\$ (8,819.27)	\$ (6,418.23)
6000 - Groundwater Protection	\$ (18,837.50)	\$ (10,694.27)	\$ (8,143.23)
7000 - Groundwater Research	\$ (10,237.50)	\$ -	\$ (10,237.50)
8000 - Groundwater Resource Planning	\$ (17,937.50)	\$ (13,819.27)	\$ (4,118.23)
Grand Total	\$ (9,912.13)	\$ 70,625.54	\$ (80,537.67)

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

Tab: Budget Prog. Performance - FY23

Budget Performance by Program Function Report as of September 30, 2023

Row Labels	Sum of Budget	Sum of Actual	Sum of Performance
1000 - Administration			
1001 - Administration - Revenue Administration	\$ 181,667.87	\$ 188,580.75	\$ (6,912.88)
1200 - Administration - Election Management	\$ (4,000.00)	\$ (15.84)	\$ (3,984.16)
1300 - Administration - Financial Management	\$ (24,000.00)	\$ (19,218.51)	\$ (4,781.49)
1400 - Administration - Information Management	\$ (9,880.00)	\$ (8,157.93)	\$ (1,722.07)
1500 - Administration - Meeting Management	\$ (3,200.00)	\$ -	\$ (3,200.00)
1700 - Administration - Organizational Management	\$ (31,837.50)	\$ (22,348.70)	\$ (9,488.80)
1900 - Administration - Records Management	\$ (4,000.00)	\$ -	\$ (4,000.00)
2000 - Groundwater Conservation			
2100 - Program Implementation	\$ (13,437.50)	\$ (8,819.28)	\$ (4,618.22)
3000 - Groundwater Management			
3100 - Program Implementation	\$ (19,487.50)	\$ (10,857.37)	\$ (8,630.13)
4000 - Groundwater Monitoring			
4100 - Program Implementation	\$ (18,987.50)	\$ (15,204.77)	\$ (3,782.73)
4200 - Monitoring Network Development	\$ (500.00)	\$ -	\$ (500.00)
5000 - Groundwater Policy			
5100 - Program Implementation	\$ (15,237.50)	\$ (8,819.27)	\$ (6,418.23)
6000 - Groundwater Protection			
6100 - Program Implementation	\$ (18,837.50)	\$ (10,694.27)	\$ (8,143.23)
7000 - Groundwater Research			
7100 - Program Implementation	\$ (10,237.50)	\$ -	\$ (10,237.50)
8000 - Groundwater Resource Planning			
8100 - Program Implementation	\$ (17,937.50)	\$ (13,819.27)	\$ (4,118.23)
Grand Total	\$ (9,912.13)	\$ 70,625.54	\$ (80,537.67)

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

Tab: Budget Func. Performance - FY23

Budget Performance by Category Report as of September 30, 2023

Row Labels	Sum of Budget	Sum of Actual	Sum of Performance
0120 - Tax Collections	\$ 180,167.87	\$ 182,377.03	\$ (2,209.16)
0130 - Interest Income	\$ 1,500.00	\$ 6,183.72	\$ (4,683.72)
0140 - District Fees	\$ -	\$ 20.00	\$ (20.00)
101 - Fees of Office - Board of Directors	\$ (10,000.00)	\$ (4,500.00)	\$ (5,500.00)
205 - Director Fees of Office	\$ -	\$ -	\$ -
210 - Legal Services	\$ (21,750.00)	\$ (1,950.00)	\$ (19,800.00)
215 - Legislative and Administrative Action Representation Services	\$ -	\$ -	\$ -
220 - Professional and Technical Services	\$ (3,500.00)	\$ (785.21)	\$ (2,714.79)
221 - Professional and Technical Services - Auditor	\$ (12,500.00)	\$ (8,360.03)	\$ (4,139.97)
222 - Professional and Technical Services - Tax Assessor	\$ (5,000.00)	\$ (3,614.94)	\$ (1,385.06)
223 - Professional and Technical Services - Appraisal District	\$ (5,000.00)	\$ (5,541.27)	\$ 541.27
224 - Professional and Technical Services - Accountant	\$ -	\$ -	\$ -
225 - Professional and Technical Services - Hydrogeologist	\$ (16,000.00)	\$ (13,750.00)	\$ (2,250.00)
227 - Professional and Technical Services - VCGCD	\$ (84,400.00)	\$ (61,734.93)	\$ (22,665.07)
230 - Insurance and Bonds	\$ (1,500.00)	\$ (1,205.40)	\$ (294.60)
310 - Supplies	\$ (400.00)	\$ -	\$ (400.00)
315 - Certified Mail and Stamps	\$ (850.00)	\$ (114.00)	\$ (736.00)
330 - Training and Travel Expenses	\$ -	\$ -	\$ -
350 - Lease	\$ (7,200.00)	\$ (7,200.00)	\$ -
360 - Sponsorships and Cost-Sharing	\$ (500.00)	\$ -	\$ (500.00)
361 - Sponsorships and Cost-Sharing - Well Plugging	\$ (500.00)	\$ -	\$ (500.00)
362 - Sponsorships and Cost-Sharing - Borehole Logging	\$ (2,500.00)	\$ -	\$ (2,500.00)
363 - Sponsorships and Cost-Sharing - Conservation Promotion	\$ (3,200.00)	\$ -	\$ (3,200.00)
410 - Equipment	\$ (2,000.00)	\$ -	\$ (2,000.00)
420 - Technology Services - Office Productivity	\$ (930.00)	\$ (1,580.63)	\$ 650.63
430 - Technology Services - Miscellaneous	\$ (100.00)	\$ (116.11)	\$ 16.11
432 - Technology Services - Digital Record and Workflow	\$ (1,200.00)	\$ (1,286.25)	\$ 86.25
433 - Technology Services - Record Archival System	\$ (2,000.00)	\$ -	\$ (2,000.00)
434 - Technology Services - Website and Email System	\$ (250.00)	\$ (2,062.60)	\$ 1,812.60
435 - Technology Services - Phone System	\$ (2,000.00)	\$ (1,897.24)	\$ (102.76)
436 - Technology Services - Internet	\$ (2,400.00)	\$ (645.10)	\$ (1,754.90)
450 - Equipment Maintenance and Repair	\$ (500.00)	\$ -	\$ (500.00)
500 - Public Notices and Publications	\$ (3,900.00)	\$ (1,611.50)	\$ (2,288.50)
900 - Administration	\$ (500.00)	\$ -	\$ (500.00)
900 - Miscellaneous	\$ (1,000.00)	\$ -	\$ (1,000.00)
Grand Total	\$ (9,912.13)	\$ 70,625.54	\$ (80,537.67)

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

Tab: Budget Cate. Performance - FY23

Budget Performance Report as of September 30, 2023

Program	Function	Category	Budget	Actual	Performance
1000 - Administration	1001 - Administration - Revenue Administration	0120 - Tax Collections	\$ 180,167.87	\$ 182,377.03	\$ (2,209.16)
1000 - Administration	1001 - Administration - Revenue Administration	0130 - Interest Income	\$ 1,500.00	\$ 6,183.72	\$ (4,683.72)
1000 - Administration	1001 - Administration - Revenue Administration	0140 - District Fees	\$ -	\$ 20.00	\$ (20.00)
1000 - Administration	1200 - Administration - Election Management	210 - Legal Services	\$ (1,000.00)	\$ -	\$ (1,000.00)
1000 - Administration	1200 - Administration - Election Management	220 - Professional and Technical Services	\$ (2,500.00)	\$ (15.84)	\$ (2,484.16)
1000 - Administration	1200 - Administration - Election Management	500 - Public Notices and Publications	\$ (500.00)	\$ -	\$ (500.00)
1000 - Administration	1300 - Administration - Financial Management	210 - Legal Services	\$ (500.00)	\$ (870.00)	\$ 370.00
1000 - Administration	1300 - Administration - Financial Management	220 - Professional and Technical Services	\$ -	\$ (383.87)	\$ 383.87
1000 - Administration	1300 - Administration - Financial Management	221 - Professional and Technical Services - Auditor	\$ (12,500.00)	\$ (8,360.03)	\$ (4,139.97)
1000 - Administration	1300 - Administration - Financial Management	222 - Professional and Technical Services - Tax Assessor	\$ (5,000.00)	\$ (3,614.94)	\$ (1,385.06)
1000 - Administration	1300 - Administration - Financial Management	223 - Professional and Technical Services - Appraisal District	\$ (5,000.00)	\$ (5,541.27)	\$ 541.27
1000 - Administration	1300 - Administration - Financial Management	224 - Professional and Technical Services - Accountant	\$ -	\$ -	\$ -
1000 - Administration	1300 - Administration - Financial Management	500 - Public Notices and Publications	\$ (1,000.00)	\$ (448.40)	\$ (551.60)
1000 - Administration	1400 - Administration - Information Management	210 - Legal Services	\$ (500.00)	\$ (570.00)	\$ 70.00
1000 - Administration	1400 - Administration - Information Management	410 - Equipment	\$ (2,000.00)	\$ -	\$ (2,000.00)
1000 - Administration	1400 - Administration - Information Management	420 - Technology Services - Office Productivity	\$ (930.00)	\$ (1,580.63)	\$ 650.63
1000 - Administration	1400 - Administration - Information Management	430 - Technology Services - Miscellaneous	\$ (100.00)	\$ (116.11)	\$ 16.11
1000 - Administration	1400 - Administration - Information Management	432 - Technology Services - Digital Record and Workflow	\$ (1,200.00)	\$ (1,286.25)	\$ 86.25
1000 - Administration	1400 - Administration - Information Management	434 - Technology Services - Website and Email System	\$ (250.00)	\$ (2,062.60)	\$ 1,812.60
1000 - Administration	1400 - Administration - Information Management	435 - Technology Services - Phone System	\$ (2,000.00)	\$ (1,897.24)	\$ (102.76)
1000 - Administration	1400 - Administration - Information Management	436 - Technology Services - Internet	\$ (2,400.00)	\$ (645.10)	\$ (1,754.90)
1000 - Administration	1400 - Administration - Information Management	450 - Equipment Maintenance and Repair	\$ (500.00)	\$ -	\$ (500.00)

Note: cash-basis accounting method used to develop reports.
 Tab: Budget Performance - FY23

1000 - Administration	1500 - Administration - Meeting Management	210 - Legal Services	\$ (3,000.00)	\$ -	\$ (3,000.00)
1000 - Administration	1500 - Administration - Meeting Management	500 - Public Notices and Publications	\$ (200.00)	\$ -	\$ (200.00)
1000 - Administration	1700 - Administration - Organizational Management	101 - Fees of Office - Board of Directors	\$ (10,000.00)	\$ (4,500.00)	\$ (5,500.00)
1000 - Administration	1700 - Administration - Organizational Management	205 - Director Fees of Office	\$ -	\$ -	\$ -
1000 - Administration	1700 - Administration - Organizational Management	210 - Legal Services	\$ (750.00)	\$ (510.00)	\$ (240.00)
1000 - Administration	1700 - Administration - Organizational Management	215 - Legislative and Administrative Action Representation Services	\$ -	\$ -	\$ -
1000 - Administration	1700 - Administration - Organizational Management	227 - Professional and Technical Services - VCGCD	\$ (11,237.50)	\$ (8,819.30)	\$ (2,418.20)
1000 - Administration	1700 - Administration - Organizational Management	230 - Insurance and Bonds	\$ (1,500.00)	\$ (1,205.40)	\$ (294.60)
1000 - Administration	1700 - Administration - Organizational Management	310 - Supplies	\$ (400.00)	\$ -	\$ (400.00)
1000 - Administration	1700 - Administration - Organizational Management	315 - Certified Mail and Stamps	\$ (250.00)	\$ (114.00)	\$ (136.00)
1000 - Administration	1700 - Administration - Organizational Management	330 - Training and Travel Expenses	\$ -	\$ -	\$ -
1000 - Administration	1700 - Administration - Organizational Management	350 - Lease	\$ (7,200.00)	\$ (7,200.00)	\$ -
1000 - Administration	1700 - Administration - Organizational Management	900 - Administration	\$ (500.00)	\$ -	\$ (500.00)
1000 - Administration	1900 - Administration - Records Management	210 - Legal Services	\$ (2,000.00)	\$ -	\$ (2,000.00)
1000 - Administration	1900 - Administration - Records Management	433 - Technology Services - Record Archival System	\$ (2,000.00)	\$ -	\$ (2,000.00)
2000 - Groundwater Conservation	2100 - Program Implementation	215 - Legislative and Administrative Action Representation Services	\$ -	\$ -	\$ -
2000 - Groundwater Conservation	2100 - Program Implementation	227 - Professional and Technical Services - VCGCD	\$ (10,237.50)	\$ (8,819.28)	\$ (1,418.22)
2000 - Groundwater Conservation	2100 - Program Implementation	363 - Sponsorships and Cost-Sharing - Conservation Promotion	\$ (3,200.00)	\$ -	\$ (3,200.00)
3000 - Groundwater Management	3100 - Program Implementation	210 - Legal Services	\$ (5,000.00)	\$ -	\$ (5,000.00)
3000 - Groundwater Management	3100 - Program Implementation	215 - Legislative and Administrative Action Representation Services	\$ -	\$ -	\$ -
3000 - Groundwater Management	3100 - Program Implementation	225 - Professional and Technical Services - Hydrogeologist	\$ (2,500.00)	\$ (875.00)	\$ (1,625.00)
3000 - Groundwater Management	3100 - Program Implementation	227 - Professional and Technical Services - VCGCD	\$ (10,737.50)	\$ (8,819.27)	\$ (1,918.23)
3000 - Groundwater Management	3100 - Program Implementation	310 - Supplies	\$ -	\$ -	\$ -

Note: cash-basis accounting method used to develop reports.
 Tab: Budget Performance - FY23

3000 - Groundwater Management	3100 - Program Implementation	315 - Certified Mail and Stamps	\$ (250.00)	\$ -	\$ (250.00)
3000 - Groundwater Management	3100 - Program Implementation	500 - Public Notices and Publications	\$ (1,000.00)	\$ (1,163.10)	\$ 163.10
4000 - Groundwater Monitoring	4100 - Program Implementation	215 - Legislative and Administrative Action Representation Services	\$ -	\$ -	\$ -
4000 - Groundwater Monitoring	4100 - Program Implementation	220 - Professional and Technical Services	\$ (1,000.00)	\$ (385.50)	\$ (614.50)
4000 - Groundwater Monitoring	4100 - Program Implementation	225 - Professional and Technical Services - Hydrogeologist	\$ (6,000.00)	\$ (6,000.00)	\$ -
4000 - Groundwater Monitoring	4100 - Program Implementation	227 - Professional and Technical Services - VCGCD	\$ (10,737.50)	\$ (8,819.27)	\$ (1,918.23)
4000 - Groundwater Monitoring	4100 - Program Implementation	310 - Supplies	\$ -	\$ -	\$ -
4000 - Groundwater Monitoring	4100 - Program Implementation	315 - Certified Mail and Stamps	\$ (250.00)	\$ -	\$ (250.00)
4000 - Groundwater Monitoring	4100 - Program Implementation	900 - Miscellaneous	\$ (1,000.00)	\$ -	\$ (1,000.00)
4000 - Groundwater Monitoring	4200 - Monitoring Network Development	210 - Legal Services	\$ (500.00)	\$ -	\$ (500.00)
5000 - Groundwater Policy	5100 - Program Implementation	210 - Legal Services	\$ (5,000.00)	\$ -	\$ (5,000.00)
5000 - Groundwater Policy	5100 - Program Implementation	215 - Legislative and Administrative Action Representation Services	\$ -	\$ -	\$ -
5000 - Groundwater Policy	5100 - Program Implementation	227 - Professional and Technical Services - VCGCD	\$ (10,237.50)	\$ (8,819.27)	\$ (1,418.23)
6000 - Groundwater Protection	6100 - Program Implementation	210 - Legal Services	\$ (2,500.00)	\$ -	\$ (2,500.00)
6000 - Groundwater Protection	6100 - Program Implementation	215 - Legislative and Administrative Action Representation Services	\$ -	\$ -	\$ -
6000 - Groundwater Protection	6100 - Program Implementation	225 - Professional and Technical Services - Hydrogeologist	\$ (2,500.00)	\$ (1,875.00)	\$ (625.00)
6000 - Groundwater Protection	6100 - Program Implementation	227 - Professional and Technical Services - VCGCD	\$ (10,737.50)	\$ (8,819.27)	\$ (1,918.23)
6000 - Groundwater Protection	6100 - Program Implementation	310 - Supplies	\$ -	\$ -	\$ -
6000 - Groundwater Protection	6100 - Program Implementation	315 - Certified Mail and Stamps	\$ (100.00)	\$ -	\$ (100.00)
6000 - Groundwater Protection	6100 - Program Implementation	361 - Sponsorships and Cost-Sharing - Well Plugging	\$ (500.00)	\$ -	\$ (500.00)
6000 - Groundwater Protection	6100 - Program Implementation	362 - Sponsorships and Cost-Sharing - Borehole Logging	\$ (2,500.00)	\$ -	\$ (2,500.00)
7000 - Groundwater Research	7100 - Program Implementation	215 - Legislative and Administrative Action Representation Services	\$ -	\$ -	\$ -
7000 - Groundwater Research	7100 - Program Implementation	227 - Professional and Technical Services - VCGCD	\$ (10,237.50)	\$ -	\$ (10,237.50)

Note: cash-basis accounting method used to develop reports.
 Tab: Budget Performance - FY23

8000 - Groundwater Resource Planning	8100 - Program Implementation	210 - Legal Services	\$ (1,000.00)	\$ -	\$ (1,000.00)
8000 - Groundwater Resource Planning	8100 - Program Implementation	215 - Legislative and Administrative Action Representation Services	\$ -	\$ -	\$ -
8000 - Groundwater Resource Planning	8100 - Program Implementation	225 - Professional and Technical Services - Hydrogeologist	\$ (5,000.00)	\$ (5,000.00)	\$ -
8000 - Groundwater Resource Planning	8100 - Program Implementation	227 - Professional and Technical Services - VCGCD	\$ (10,237.50)	\$ (8,819.27)	\$ (1,418.23)
8000 - Groundwater Resource Planning	8100 - Program Implementation	360 - Sponsorships and Cost-Sharing	\$ (500.00)	\$ -	\$ (500.00)
8000 - Groundwater Resource Planning	8100 - Program Implementation	500 - Public Notices and Publications	\$ (1,200.00)	\$ -	\$ (1,200.00)
Total			\$ (9,912.13)	\$ 70,625.54	

Summary of Budget Performance as of September 30, 2023

Row Labels	Sum of Budget	Sum of Actual
1000 - Administration	\$ 104,750.37	\$ 138,839.77
1001 - Administration - Revenue Administration	\$ 181,667.87	\$ 188,580.75
0120 - Tax Collections	\$ 180,167.87	\$ 182,377.03
0130 - Interest Income	\$ 1,500.00	\$ 6,183.72
0140 - District Fees	\$ -	\$ 20.00
1200 - Administration - Election Management	\$ (4,000.00)	\$ (15.84)
210 - Legal Services	\$ (1,000.00)	\$ -
220 - Professional and Technical Services	\$ (2,500.00)	\$ (15.84)
500 - Public Notices and Publications	\$ (500.00)	\$ -
1300 - Administration - Financial Management	\$ (24,000.00)	\$ (19,218.51)
210 - Legal Services	\$ (500.00)	\$ (870.00)
220 - Professional and Technical Services	\$ -	\$ (383.87)
221 - Professional and Technical Services - Auditor	\$ (12,500.00)	\$ (8,360.03)
222 - Professional and Technical Services - Tax Assessor	\$ (5,000.00)	\$ (3,614.94)
223 - Professional and Technical Services - Appraisal District	\$ (5,000.00)	\$ (5,541.27)
224 - Professional and Technical Services - Accountant	\$ -	\$ -
500 - Public Notices and Publications	\$ (1,000.00)	\$ (448.40)
1400 - Administration - Information Management	\$ (9,880.00)	\$ (8,157.93)
210 - Legal Services	\$ (500.00)	\$ (570.00)
410 - Equipment	\$ (2,000.00)	\$ -
434 - Technology Services - Website and Email System	\$ (250.00)	\$ (2,062.60)
435 - Technology Services - Phone System	\$ (2,000.00)	\$ (1,897.24)
436 - Technology Services - Internet	\$ (2,400.00)	\$ (645.10)
450 - Equipment Maintenance and Repair	\$ (500.00)	\$ -
430 - Technology Services - Miscellaneous	\$ (100.00)	\$ (116.11)
432 - Technology Services - Digital Record and Workflow	\$ (1,200.00)	\$ (1,286.25)
420 - Technology Services - Office Productivity	\$ (930.00)	\$ (1,580.63)
1500 - Administration - Meeting Management	\$ (3,200.00)	\$ -
210 - Legal Services	\$ (3,000.00)	\$ -
500 - Public Notices and Publications	\$ (200.00)	\$ -
1700 - Administration - Organizational Management	\$ (31,837.50)	\$ (22,348.70)
210 - Legal Services	\$ (750.00)	\$ (510.00)
215 - Legislative and Administrative Action Representation Services	\$ -	\$ -
227 - Professional and Technical Services - VCGCD	\$ (11,237.50)	\$ (8,819.30)
230 - Insurance and Bonds	\$ (1,500.00)	\$ (1,205.40)
310 - Supplies	\$ (400.00)	\$ -
315 - Certified Mail and Stamps	\$ (250.00)	\$ (114.00)
330 - Training and Travel Expenses	\$ -	\$ -
350 - Lease	\$ (7,200.00)	\$ (7,200.00)

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

Tab: Budget Performance Summary

205 - Director Fees of Office	\$	-	\$	-
101 - Fees of Office - Board of Directors	\$	(10,000.00)	\$	(4,500.00)
900 - Administration	\$	(500.00)	\$	-
1900 - Administration - Records Management	\$	(4,000.00)	\$	-
210 - Legal Services	\$	(2,000.00)	\$	-
433 - Technology Services - Record Archival System	\$	(2,000.00)	\$	-
2000 - Groundwater Conservation	\$	(13,437.50)	\$	(8,819.28)
2100 - Program Implementation	\$	(13,437.50)	\$	(8,819.28)
215 - Legislative and Administrative Action Representation Services	\$	-	\$	-
227 - Professional and Technical Services - VCGCD	\$	(10,237.50)	\$	(8,819.28)
363 - Sponsorships and Cost-Sharing - Conservation Promotion	\$	(3,200.00)	\$	-
3000 - Groundwater Management	\$	(19,487.50)	\$	(10,857.37)
3100 - Program Implementation	\$	(19,487.50)	\$	(10,857.37)
210 - Legal Services	\$	(5,000.00)	\$	-
215 - Legislative and Administrative Action Representation Services	\$	-	\$	-
225 - Professional and Technical Services - Hydrogeologist	\$	(2,500.00)	\$	(875.00)
227 - Professional and Technical Services - VCGCD	\$	(10,737.50)	\$	(8,819.27)
310 - Supplies	\$	-	\$	-
315 - Certified Mail and Stamps	\$	(250.00)	\$	-
500 - Public Notices and Publications	\$	(1,000.00)	\$	(1,163.10)
4000 - Groundwater Monitoring	\$	(19,487.50)	\$	(15,204.77)
4100 - Program Implementation	\$	(18,987.50)	\$	(15,204.77)
215 - Legislative and Administrative Action Representation Services	\$	-	\$	-
220 - Professional and Technical Services	\$	(1,000.00)	\$	(385.50)
225 - Professional and Technical Services - Hydrogeologist	\$	(6,000.00)	\$	(6,000.00)
227 - Professional and Technical Services - VCGCD	\$	(10,737.50)	\$	(8,819.27)
310 - Supplies	\$	-	\$	-
315 - Certified Mail and Stamps	\$	(250.00)	\$	-
900 - Miscellaneous	\$	(1,000.00)	\$	-
4200 - Monitoring Network Development	\$	(500.00)	\$	-
210 - Legal Services	\$	(500.00)	\$	-
5000 - Groundwater Policy	\$	(15,237.50)	\$	(8,819.27)
5100 - Program Implementation	\$	(15,237.50)	\$	(8,819.27)
210 - Legal Services	\$	(5,000.00)	\$	-
215 - Legislative and Administrative Action Representation Services	\$	-	\$	-
227 - Professional and Technical Services - VCGCD	\$	(10,237.50)	\$	(8,819.27)
6000 - Groundwater Protection	\$	(18,837.50)	\$	(10,694.27)
6100 - Program Implementation	\$	(18,837.50)	\$	(10,694.27)
210 - Legal Services	\$	(2,500.00)	\$	-
215 - Legislative and Administrative Action Representation Services	\$	-	\$	-
225 - Professional and Technical Services - Hydrogeologist	\$	(2,500.00)	\$	(1,875.00)
227 - Professional and Technical Services - VCGCD	\$	(10,737.50)	\$	(8,819.27)
310 - Supplies	\$	-	\$	-

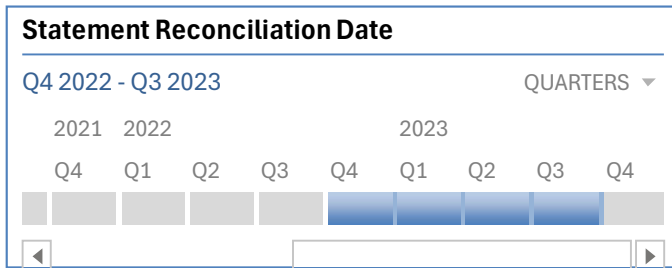
Note: cash-basis accounting method used to develop reports.

Tab: Budget Performance Summary

315 - Certified Mail and Stamps	\$ (100.00)	\$ -
361 - Sponsorships and Cost-Sharing - Well Plugging	\$ (500.00)	\$ -
362 - Sponsorships and Cost-Sharing - Borehole Logging	\$ (2,500.00)	\$ -
7000 - Groundwater Research	\$ (10,237.50)	\$ -
7100 - Program Implementation	\$ (10,237.50)	\$ -
215 - Legislative and Administrative Action Representation Services	\$ -	\$ -
227 - Professional and Technical Services - VCGCD	\$ (10,237.50)	\$ -
8000 - Groundwater Resource Planning	\$ (17,937.50)	\$ (13,819.27)
8100 - Program Implementation	\$ (17,937.50)	\$ (13,819.27)
210 - Legal Services	\$ (1,000.00)	\$ -
215 - Legislative and Administrative Action Representation Services	\$ -	\$ -
225 - Professional and Technical Services - Hydrogeologist	\$ (5,000.00)	\$ (5,000.00)
227 - Professional and Technical Services - VCGCD	\$ (10,237.50)	\$ (8,819.27)
360 - Sponsorships and Cost-Sharing	\$ (500.00)	\$ -
500 - Public Notices and Publications	\$ (1,200.00)	\$ -
Grand Total	\$ (9,912.13)	\$ 70,625.54

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

Transaction Summary Report by Budget Program, Function, Category



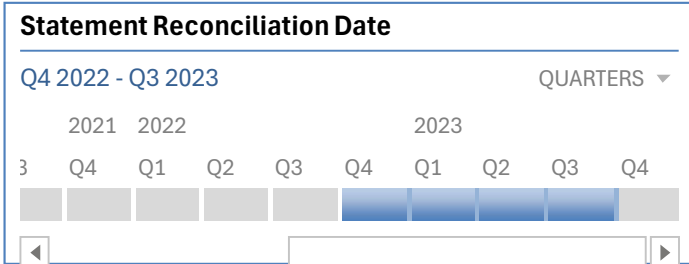
Row Labels	Sum of Split Amount
1000 - Administration	
1001 - Administration - Revenue Administration	
0120 - Tax Collections	\$ 182,377.03
0130 - Interest Income	\$ 6,183.72
0140 - District Fees	\$ 20.00
1200 - Administration - Election Management	
220 - Professional and Technical Services	\$ (15.84)
1300 - Administration - Financial Management	
210 - Legal Services	\$ (870.00)
220 - Professional and Technical Services	\$ (383.87)
221 - Professional and Technical Services - Auditor	\$ (8,360.03)
222 - Professional and Technical Services - Tax Assessor	\$ (3,614.94)
223 - Professional and Technical Services - Appraisal District	\$ (5,541.27)
500 - Public Notices and Publications	\$ (448.40)
1400 - Administration - Information Management	
210 - Legal Services	\$ (570.00)
420 - Technology Services - Office Productivity	\$ (1,580.63)
430 - Technology Services - Miscellaneous	\$ (116.11)
432 - Technology Services - Digital Record and Workflow	\$ (1,286.25)
434 - Technology Services - Website and Email System	\$ (2,062.60)
435 - Technology Services - Phone System	\$ (1,897.24)
436 - Technology Services - Internet	\$ (645.10)
1700 - Administration - Organizational Management	
101 - Fees of Office - Board of Directors	\$ (4,500.00)
210 - Legal Services	\$ (510.00)
227 - Professional and Technical Services - VCGCD	\$ (8,819.30)
230 - Insurance and Bonds	\$ (1,205.40)
315 - Certified Mail and Stamps	\$ (114.00)
350 - Lease	\$ (7,200.00)
2000 - Groundwater Conservation	

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

Tab: Transaction Summary by Budget

2100 - Program Implementation		
227 - Professional and Technical Services - VCGCD	\$	(8,819.28)
3000 - Groundwater Management		
3100 - Program Implementation		
225 - Professional and Technical Services - Hydrogeologist	\$	(875.00)
227 - Professional and Technical Services - VCGCD	\$	(8,819.27)
500 - Public Notices and Publications	\$	(1,163.10)
4000 - Groundwater Monitoring		
4100 - Program Implementation		
220 - Professional and Technical Services	\$	(385.50)
225 - Professional and Technical Services - Hydrogeologist	\$	(6,000.00)
227 - Professional and Technical Services - VCGCD	\$	(8,819.27)
5000 - Groundwater Policy		
5100 - Program Implementation		
227 - Professional and Technical Services - VCGCD	\$	(8,819.27)
6000 - Groundwater Protection		
6100 - Program Implementation		
225 - Professional and Technical Services - Hydrogeologist	\$	(1,875.00)
227 - Professional and Technical Services - VCGCD	\$	(8,819.27)
8000 - Groundwater Resource Planning		
8100 - Program Implementation		
225 - Professional and Technical Services - Hydrogeologist	\$	(5,000.00)
227 - Professional and Technical Services - VCGCD	\$	(8,819.27)
Grand Total	\$	70,625.54

Transaction Summary Report by Program, Function, Category



Row Labels	Sum of Split Amount
TR-20220906-19-D	\$ (1,067.86)
RCAD	
Vantage 11658	
Operating	
1000 - Administration	
1300 - Administration - Financial Management	
223 - Professional and Technical Services - Appraisal District	\$ (1,067.86)
TR-20221005-01-D	\$ (351.03)
Card Service Center	
Vantage 11658	
Operating	
1000 - Administration	
1400 - Administration - Information Management	
435 - Technology Services - Phone System	\$ (201.24)
436 - Technology Services - Internet	\$ (64.51)
432 - Technology Services - Digital Record and Workflow	\$ (85.28)
TR-20221006-01-C	\$ 364.86
RGCD	
Vantage 11658	
Operating	
1000 - Administration	
1001 - Administration - Revenue Administration	
0120 - Tax Collections	\$ 364.86
TR-20221017-01-D	\$ (250.00)
Carroll Borden	
Vantage 11658	
Operating	
1000 - Administration	
1700 - Administration - Organizational Management	
101 - Fees of Office - Board of Directors	\$ (250.00)
TR-20221017-02-D	\$ (250.00)
John Snyder	
Vantage 11658	
Operating	
1000 - Administration	
1700 - Administration - Organizational Management	
101 - Fees of Office - Board of Directors	\$ (250.00)
TR-20221017-03-D	\$ (250.00)
Fredric Biery	
Vantage 11658	

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

Operating			
1000 - Administration			
1700 - Administration - Organizational Management			
101 - Fees of Office - Board of Directors		\$	(250.00)
TR-20221017-04-D		\$	(484.31)
<hr/>			
Card Service Center			
Vantage 11658			
Operating			
1000 - Administration			
1400 - Administration - Information Management			
435 - Technology Services - Phone System		\$	(201.24)
434 - Technology Services - Website and Email System		\$	(133.28)
436 - Technology Services - Internet		\$	(64.51)
432 - Technology Services - Digital Record and Workflow		\$	(85.28)
TR-20221017-05-D		\$	(5,060.40)
<hr/>			
VCGCD			
Vantage 11658			
Operating			
1000 - Administration			
1700 - Administration - Organizational Management			
227 - Professional and Technical Services - VCGCD		\$	(722.94)
2000 - Groundwater Conservation			
2100 - Program Implementation			
227 - Professional and Technical Services - VCGCD		\$	(722.91)
3000 - Groundwater Management			
3100 - Program Implementation			
227 - Professional and Technical Services - VCGCD		\$	(722.91)
4000 - Groundwater Monitoring			
4100 - Program Implementation			
227 - Professional and Technical Services - VCGCD		\$	(722.91)
5000 - Groundwater Policy			
5100 - Program Implementation			
227 - Professional and Technical Services - VCGCD		\$	(722.91)
6000 - Groundwater Protection			
6100 - Program Implementation			
227 - Professional and Technical Services - VCGCD		\$	(722.91)
8000 - Groundwater Resource Planning			
8100 - Program Implementation			
227 - Professional and Technical Services - VCGCD		\$	(722.91)
TR-20221017-06-D		\$	(5,639.38)
<hr/>			
VCGCD			
Vantage 11658			
Operating			
1000 - Administration			
1700 - Administration - Organizational Management			
227 - Professional and Technical Services - VCGCD		\$	(805.60)
2000 - Groundwater Conservation			
2100 - Program Implementation			
227 - Professional and Technical Services - VCGCD		\$	(805.63)
3000 - Groundwater Management			
3100 - Program Implementation			
227 - Professional and Technical Services - VCGCD		\$	(805.63)
4000 - Groundwater Monitoring			
4100 - Program Implementation			
227 - Professional and Technical Services - VCGCD		\$	(805.63)
5000 - Groundwater Policy			

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

5100 - Program Implementation		
227 - Professional and Technical Services - VCGCD	\$	(805.63)
6000 - Groundwater Protection		
6100 - Program Implementation		
227 - Professional and Technical Services - VCGCD	\$	(805.63)
8000 - Groundwater Resource Planning		
8100 - Program Implementation		
227 - Professional and Technical Services - VCGCD	\$	(805.63)
TR-20221017-07-D	\$	(570.00)
<hr/>		
Allison Bass & Magee, LLP		
Vantage 11658		
Operating		
1000 - Administration		
1400 - Administration - Information Management		
210 - Legal Services	\$	(570.00)
TR-20221017-08-D	\$	(3,614.94)
<hr/>		
RTAC		
Vantage 11658		
Operating		
1000 - Administration		
1300 - Administration - Financial Management		
222 - Professional and Technical Services - Tax Assessor	\$	(3,614.94)
TR-20221018-01-C	\$	2,542.32
<hr/>		
RGCD		
Vantage 11658		
Operating and Reserve		
1000 - Administration		
1001 - Administration - Revenue Administration		
0120 - Tax Collections	\$	2,542.32
TR-20221031-01-C	\$	44.44
<hr/>		
RGCD		
Vantage 11658		
Operating		
1000 - Administration		
1001 - Administration - Revenue Administration		
0130 - Interest Income	\$	44.44
TR-20221031-01-D	\$	(17.60)
<hr/>		
Vantage Bank Texas		
Vantage 11658		
Operating		
1000 - Administration		
1300 - Administration - Financial Management		
220 - Professional and Technical Services	\$	(17.60)
TR-20221101-01-C	\$	27,207.66
<hr/>		
RGCD		
Vantage 11658		
Operating and Reserve		
1000 - Administration		
1001 - Administration - Revenue Administration		
0120 - Tax Collections	\$	27,207.66
TR-20221110-01-C	\$	51,236.28
<hr/>		
RGCD		

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

Vantage 11658	
Operating and Reserve	
1000 - Administration	
1001 - Administration - Revenue Administration	
0120 - Tax Collections	\$ 51,236.28
TR-20221118-01-C	\$ 17,796.68
<hr/>	
RGCD	
Vantage 11658	
Operating and Reserve	
1000 - Administration	
1001 - Administration - Revenue Administration	
0120 - Tax Collections	\$ 17,796.68
TR-20221129-01-D	\$ (387.89)
<hr/>	
Card Service Center	
Vantage 11658	
Operating	
1000 - Administration	
1400 - Administration - Information Management	
435 - Technology Services - Phone System	\$ (198.38)
436 - Technology Services - Internet	\$ (64.51)
432 - Technology Services - Digital Record and Workflow	\$ (85.28)
430 - Technology Services - Miscellaneous	\$ (39.72)
TR-20221130-01-C	\$ 47.74
<hr/>	
RGCD	
Vantage 11658	
Operating	
1000 - Administration	
1001 - Administration - Revenue Administration	
0130 - Interest Income	\$ 47.74
TR-20221130-01-D	\$ (16.24)
<hr/>	
Vantage Bank Texas	
Vantage 11658	
Operating	
1000 - Administration	
1300 - Administration - Financial Management	
220 - Professional and Technical Services	\$ (16.24)
TR-20221130-02-C	\$ 278.54
<hr/>	
RGCD	
Vantage CD 1118	
Reserve	
1000 - Administration	
1001 - Administration - Revenue Administration	
0130 - Interest Income	\$ 278.54
TR-20221130-03-C	\$ 278.24
<hr/>	
RGCD	
Vantage CD 1118	
Reserve	
1000 - Administration	
1001 - Administration - Revenue Administration	
0130 - Interest Income	\$ 278.24
TR-20221130-04-C	\$ 126.15
<hr/>	
RGCD	

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

Vantage CD 64161		
Reserve		
1000 - Administration		
1001 - Administration - Revenue Administration		
0130 - Interest Income	\$	126.15
TR-20221130-05-C	\$	189.36
<hr/>		
RGCD		
Vantage CD 64162		
Reserve		
1000 - Administration		
1001 - Administration - Revenue Administration		
0130 - Interest Income	\$	189.36
TR-20221206-01-C	\$	3,569.04
<hr/>		
RGCD		
Vantage 11658		
Operating and Reserve		
1000 - Administration		
1001 - Administration - Revenue Administration		
0120 - Tax Collections	\$	3,569.04
TR-20221212-01-C	\$	1,848.53
<hr/>		
RGCD		
Vantage 11658		
Operating and Reserve		
1000 - Administration		
1001 - Administration - Revenue Administration		
0120 - Tax Collections	\$	1,848.53
TR-20221222-01-C	\$	3,731.76
<hr/>		
RGCD		
Vantage 11658		
Reserve		
1000 - Administration		
1001 - Administration - Revenue Administration		
0120 - Tax Collections	\$	3,731.76
TR-20221229-01-D	\$	(348.17)
<hr/>		
Card Service Center		
Vantage 11658		
Operating		
1000 - Administration		
1400 - Administration - Information Management		
432 - Technology Services - Digital Record and Workflow	\$	(348.17)
TR-20221229-02-D	\$	(1,118.36)
<hr/>		
RCAD		
Vantage 11658		
Operating		
1000 - Administration		
1300 - Administration - Financial Management		
223 - Professional and Technical Services - Appraisal District	\$	(1,118.36)
TR-20221229-03-D	\$	(448.40)
<hr/>		
Victoria Advocate		
Vantage 11658		
Operating		
1000 - Administration		

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

1300 - Administration - Financial Management		
500 - Public Notices and Publications	\$	(448.40)
TR-20221231-01-C	\$	50.16
<hr/>		
RGCD		
Vantage 11658		
Operating		
1000 - Administration		
1001 - Administration - Revenue Administration		
0130 - Interest Income	\$	50.16
TR-20221231-01-D	\$	(15.96)
<hr/>		
Vantage Bank Texas		
Vantage 11658		
Operating		
1000 - Administration		
1300 - Administration - Financial Management		
220 - Professional and Technical Services	\$	(15.96)
TR-20230109-01-C	\$	1,887.91
<hr/>		
RGCD		
Vantage 11658		
Operating		
1000 - Administration		
1001 - Administration - Revenue Administration		
0120 - Tax Collections	\$	1,887.91
TR-20230109-01-D	\$	(250.00)
<hr/>		
Carroll Borden		
Vantage 11658		
Operating		
1000 - Administration		
1700 - Administration - Organizational Management		
101 - Fees of Office - Board of Directors	\$	(250.00)
TR-20230109-02-D	\$	(250.00)
<hr/>		
John Snyder		
Vantage 11658		
Operating		
1000 - Administration		
1700 - Administration - Organizational Management		
101 - Fees of Office - Board of Directors	\$	(250.00)
TR-20230109-03-D	\$	(500.00)
<hr/>		
Scott Carter		
Vantage 11658		
Operating		
1000 - Administration		
1700 - Administration - Organizational Management		
101 - Fees of Office - Board of Directors	\$	(250.00)
Fredric Biery		
Vantage 11658		
Operating		
1000 - Administration		
1700 - Administration - Organizational Management		
101 - Fees of Office - Board of Directors	\$	(250.00)
TR-20230109-05-D	\$	(5,425.60)
<hr/>		
VCGCD		

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

Vantage 11658

Operating

1000 - Administration		
1700 - Administration - Organizational Management		
227 - Professional and Technical Services - VCGCD	\$	(775.06)
2000 - Groundwater Conservation		
2100 - Program Implementation		
227 - Professional and Technical Services - VCGCD	\$	(775.09)
3000 - Groundwater Management		
3100 - Program Implementation		
227 - Professional and Technical Services - VCGCD	\$	(775.09)
4000 - Groundwater Monitoring		
4100 - Program Implementation		
227 - Professional and Technical Services - VCGCD	\$	(775.09)
5000 - Groundwater Policy		
5100 - Program Implementation		
227 - Professional and Technical Services - VCGCD	\$	(775.09)
6000 - Groundwater Protection		
6100 - Program Implementation		
227 - Professional and Technical Services - VCGCD	\$	(775.09)
8000 - Groundwater Resource Planning		
8100 - Program Implementation		
227 - Professional and Technical Services - VCGCD	\$	(775.09)

TR-20230109-06-D **\$ (5,411.51)**

VCGCD

Vantage 11658

Operating

1000 - Administration		
1700 - Administration - Organizational Management		
227 - Professional and Technical Services - VCGCD	\$	(773.09)
2000 - Groundwater Conservation		
2100 - Program Implementation		
227 - Professional and Technical Services - VCGCD	\$	(773.07)
3000 - Groundwater Management		
3100 - Program Implementation		
227 - Professional and Technical Services - VCGCD	\$	(773.07)
4000 - Groundwater Monitoring		
4100 - Program Implementation		
227 - Professional and Technical Services - VCGCD	\$	(773.07)
5000 - Groundwater Policy		
5100 - Program Implementation		
227 - Professional and Technical Services - VCGCD	\$	(773.07)
6000 - Groundwater Protection		
6100 - Program Implementation		
227 - Professional and Technical Services - VCGCD	\$	(773.07)
8000 - Groundwater Resource Planning		
8100 - Program Implementation		
227 - Professional and Technical Services - VCGCD	\$	(773.07)

TR-20230109-07-D **\$ (5,979.75)**

VCGCD

Vantage 11658

Operating

1000 - Administration		
1700 - Administration - Organizational Management		
227 - Professional and Technical Services - VCGCD	\$	(854.25)
2000 - Groundwater Conservation		
2100 - Program Implementation		

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

227 - Professional and Technical Services - VCGCD	\$	(854.25)
3000 - Groundwater Management		
3100 - Program Implementation		
227 - Professional and Technical Services - VCGCD	\$	(854.25)
4000 - Groundwater Monitoring		
4100 - Program Implementation		
227 - Professional and Technical Services - VCGCD	\$	(854.25)
5000 - Groundwater Policy		
5100 - Program Implementation		
227 - Professional and Technical Services - VCGCD	\$	(854.25)
6000 - Groundwater Protection		
6100 - Program Implementation		
227 - Professional and Technical Services - VCGCD	\$	(854.25)
8000 - Groundwater Resource Planning		
8100 - Program Implementation		
227 - Professional and Technical Services - VCGCD	\$	(854.25)
TR-20230109-08-D	\$	(1,331.49)
VCGCD		
Vantage 11658		
Operating		
1000 - Administration		
1700 - Administration - Organizational Management		
227 - Professional and Technical Services - VCGCD	\$	(190.23)
2000 - Groundwater Conservation		
2100 - Program Implementation		
227 - Professional and Technical Services - VCGCD	\$	(190.21)
3000 - Groundwater Management		
3100 - Program Implementation		
227 - Professional and Technical Services - VCGCD	\$	(190.21)
4000 - Groundwater Monitoring		
4100 - Program Implementation		
227 - Professional and Technical Services - VCGCD	\$	(190.21)
5000 - Groundwater Policy		
5100 - Program Implementation		
227 - Professional and Technical Services - VCGCD	\$	(190.21)
6000 - Groundwater Protection		
6100 - Program Implementation		
227 - Professional and Technical Services - VCGCD	\$	(190.21)
8000 - Groundwater Resource Planning		
8100 - Program Implementation		
227 - Professional and Technical Services - VCGCD	\$	(190.21)
TR-20230109-10-D	\$	(690.00)
Allison Bass & Magee, LLP		
Vantage 11658		
Operating		
1000 - Administration		
1300 - Administration - Financial Management		
210 - Legal Services	\$	(690.00)
TR-20230119-01-C	\$	3,966.03
RGCD		
Vantage 11658		
Reserve		
1000 - Administration		
1001 - Administration - Revenue Administration		
0120 - Tax Collections	\$	3,966.03

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

TR-20230124-01-C	\$	40.99
RGCD		
Vantage 11658		
Operating		
1000 - Administration		
1001 - Administration - Revenue Administration		
0120 - Tax Collections	\$	40.99
TR-20230125-01-D	\$	(712.23)
Card Service Center		
Vantage 11658		
Operating		
1000 - Administration		
1400 - Administration - Information Management		
435 - Technology Services - Phone System	\$	(198.38)
434 - Technology Services - Website and Email System	\$	(13.82)
436 - Technology Services - Internet	\$	(64.51)
432 - Technology Services - Digital Record and Workflow	\$	(106.60)
430 - Technology Services - Miscellaneous	\$	(38.92)
420 - Technology Services - Office Productivity	\$	(290.00)
TR-20230131-01-C	\$	53.61
RGCD		
Vantage 11658		
Operating		
1000 - Administration		
1001 - Administration - Revenue Administration		
0130 - Interest Income	\$	53.61
TR-20230131-01-D	\$	(15.72)
Vantage Bank Texas		
Vantage 11658		
Operating		
1000 - Administration		
1300 - Administration - Financial Management		
220 - Professional and Technical Services	\$	(15.72)
TR-20230131-02-C	\$	126.22
RGCD		
Vantage CD 64161		
Reserve		
1000 - Administration		
1001 - Administration - Revenue Administration		
0130 - Interest Income	\$	126.22
TR-20230131-03-C	\$	189.50
RGCD		
Vantage CD 64162		
Reserve		
1000 - Administration		
1001 - Administration - Revenue Administration		
0130 - Interest Income	\$	189.50
TR-20230203-01-D	\$	(114.00)
USPS		
Vantage 11658		
Operating		
1000 - Administration		
1700 - Administration - Organizational Management		

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

315 - Certified Mail and Stamps	\$	(114.00)
TR-20230209-01-C	\$	5,168.01
<hr/>		
RGCD		
Vantage 11658		
Operating		
1000 - Administration		
1001 - Administration - Revenue Administration		
0120 - Tax Collections	\$	5,168.01
TR-20230227-01-D	\$	(3,600.00)
<hr/>		
Holmstrom LLC		
Vantage 11658		
Operating		
1000 - Administration		
1700 - Administration - Organizational Management		
350 - Lease	\$	(3,600.00)
TR-20230227-02-D	\$	(418.68)
<hr/>		
Card Service Center		
Vantage 11658		
Operating		
1000 - Administration		
1400 - Administration - Information Management		
435 - Technology Services - Phone System	\$	(220.76)
436 - Technology Services - Internet	\$	(64.51)
432 - Technology Services - Digital Record and Workflow	\$	(95.94)
430 - Technology Services - Miscellaneous	\$	(37.47)
TR-20230228-01-C	\$	46.14
<hr/>		
RGCD		
Vantage 11658		
Operating		
1000 - Administration		
1001 - Administration - Revenue Administration		
0130 - Interest Income	\$	46.14
TR-20230228-01-D	\$	(16.92)
<hr/>		
Vantage Bank Texas		
Vantage 11658		
Operating		
1000 - Administration		
1300 - Administration - Financial Management		
220 - Professional and Technical Services	\$	(16.92)
TR-20230228-02-C	\$	791.77
<hr/>		
RGCD		
Vantage CD 1118		
Reserve		
1000 - Administration		
1001 - Administration - Revenue Administration		
0130 - Interest Income	\$	791.77
TR-20230306-01-C	\$	54,480.14
<hr/>		
RGCD		
Vantage 11658		
Reserve		
1000 - Administration		
1001 - Administration - Revenue Administration		

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

0120 - Tax Collections	\$	54,480.14
TR-20230323-01-D	\$	(1,118.35)
RCAD		
Vantage 11658		
Operating		
1000 - Administration		
1300 - Administration - Financial Management		
223 - Professional and Technical Services - Appraisal District	\$	(1,118.35)
TR-20230323-02-D	\$	(381.21)
Card Service Center		
Vantage 11658		
Operating		
1000 - Administration		
1400 - Administration - Information Management		
435 - Technology Services - Phone System	\$	(220.76)
436 - Technology Services - Internet	\$	(64.51)
432 - Technology Services - Digital Record and Workflow	\$	(95.94)
TR-20230331-01-C	\$	54.88
RGCD		
Vantage 11658		
Operating		
1000 - Administration		
1001 - Administration - Revenue Administration		
0130 - Interest Income	\$	54.88
TR-20230331-01-D	\$	(15.56)
Vantage Bank Texas		
Vantage 11658		
Operating		
1000 - Administration		
1300 - Administration - Financial Management		
220 - Professional and Technical Services	\$	(15.56)
TR-20230411-01-C	\$	1,993.64
RGCD		
Vantage 11658		
Operating		
1000 - Administration		
1001 - Administration - Revenue Administration		
0120 - Tax Collections	\$	1,993.64
TR-20230417-01-D	\$	(180.00)
Allison Bass & Magee, LLP		
Vantage 11658		
Operating		
1000 - Administration		
1300 - Administration - Financial Management		
210 - Legal Services	\$	(180.00)
TR-20230417-02-D	\$	(1,205.40)
TML - IRP		
Vantage 11658		
Operating		
1000 - Administration		
1700 - Administration - Organizational Management		
230 - Insurance and Bonds	\$	(1,205.40)

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

TR-20230417-03-D	\$	(477.00)
Victoria Advocate		
Vantage 11658		
Operating		
3000 - Groundwater Management		
3100 - Program Implementation		
500 - Public Notices and Publications	\$	(477.00)
TR-20230417-04-D	\$	(5,356.99)
VCGCD		
Vantage 11658		
Operating		
1000 - Administration		
1700 - Administration - Organizational Management		
227 - Professional and Technical Services - VCGCD	\$	(765.31)
2000 - Groundwater Conservation		
2100 - Program Implementation		
227 - Professional and Technical Services - VCGCD	\$	(765.28)
3000 - Groundwater Management		
3100 - Program Implementation		
227 - Professional and Technical Services - VCGCD	\$	(765.28)
4000 - Groundwater Monitoring		
4100 - Program Implementation		
227 - Professional and Technical Services - VCGCD	\$	(765.28)
5000 - Groundwater Policy		
5100 - Program Implementation		
227 - Professional and Technical Services - VCGCD	\$	(765.28)
6000 - Groundwater Protection		
6100 - Program Implementation		
227 - Professional and Technical Services - VCGCD	\$	(765.28)
8000 - Groundwater Resource Planning		
8100 - Program Implementation		
227 - Professional and Technical Services - VCGCD	\$	(765.28)
TR-20230417-05-D	\$	(5,419.50)
VCGCD		
Vantage 11658		
Operating		
1000 - Administration		
1700 - Administration - Organizational Management		
227 - Professional and Technical Services - VCGCD	\$	(774.24)
2000 - Groundwater Conservation		
2100 - Program Implementation		
227 - Professional and Technical Services - VCGCD	\$	(774.21)
3000 - Groundwater Management		
3100 - Program Implementation		
227 - Professional and Technical Services - VCGCD	\$	(774.21)
4000 - Groundwater Monitoring		
4100 - Program Implementation		
227 - Professional and Technical Services - VCGCD	\$	(774.21)
5000 - Groundwater Policy		
5100 - Program Implementation		
227 - Professional and Technical Services - VCGCD	\$	(774.21)
6000 - Groundwater Protection		
6100 - Program Implementation		
227 - Professional and Technical Services - VCGCD	\$	(774.21)
8000 - Groundwater Resource Planning		
8100 - Program Implementation		

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

227 - Professional and Technical Services - VCGCD	\$	(774.21)
TR-20230417-06-D	\$	(5,625.56)
VCGCD		
Vantage 11658		
Operating		
1000 - Administration		
1700 - Administration - Organizational Management		
227 - Professional and Technical Services - VCGCD	\$	(803.65)
2000 - Groundwater Conservation		
2100 - Program Implementation		
227 - Professional and Technical Services - VCGCD	\$	(803.66)
3000 - Groundwater Management		
3100 - Program Implementation		
227 - Professional and Technical Services - VCGCD	\$	(803.65)
4000 - Groundwater Monitoring		
4100 - Program Implementation		
227 - Professional and Technical Services - VCGCD	\$	(803.65)
5000 - Groundwater Policy		
5100 - Program Implementation		
227 - Professional and Technical Services - VCGCD	\$	(803.65)
6000 - Groundwater Protection		
6100 - Program Implementation		
227 - Professional and Technical Services - VCGCD	\$	(803.65)
8000 - Groundwater Resource Planning		
8100 - Program Implementation		
227 - Professional and Technical Services - VCGCD	\$	(803.65)
TR-20230417-07-D	\$	(13,750.00)
VCGCD		
Vantage 11658		
Operating		
3000 - Groundwater Management		
3100 - Program Implementation		
225 - Professional and Technical Services - Hydrogeologist	\$	(875.00)
4000 - Groundwater Monitoring		
4100 - Program Implementation		
225 - Professional and Technical Services - Hydrogeologist	\$	(6,000.00)
6000 - Groundwater Protection		
6100 - Program Implementation		
225 - Professional and Technical Services - Hydrogeologist	\$	(1,875.00)
8000 - Groundwater Resource Planning		
8100 - Program Implementation		
225 - Professional and Technical Services - Hydrogeologist	\$	(5,000.00)
TR-20230417-08-D	\$	(250.00)
Carroll Borden		
Vantage 11658		
Operating		
1000 - Administration		
1700 - Administration - Organizational Management		
101 - Fees of Office - Board of Directors	\$	(250.00)
TR-20230417-09-D	\$	(250.00)
John Snyder		
Vantage 11658		
Operating		
1000 - Administration		
1700 - Administration - Organizational Management		

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

101 - Fees of Office - Board of Directors	\$	(250.00)
TR-20230417-10-D	\$	(250.00)
Fredric Biery		
Vantage 11658		
Operating		
1000 - Administration		
1700 - Administration - Organizational Management		
101 - Fees of Office - Board of Directors	\$	(250.00)
TR-20230417-11-D	\$	(381.21)
Card Service Center		
Vantage 11658		
Operating		
1000 - Administration		
1400 - Administration - Information Management		
435 - Technology Services - Phone System	\$	(220.76)
436 - Technology Services - Internet	\$	(64.51)
432 - Technology Services - Digital Record and Workflow	\$	(95.94)
TR-20230417-12-D	\$	(250.00)
Scott Carter		
Vantage 11658		
Operating		
1000 - Administration		
1700 - Administration - Organizational Management		
101 - Fees of Office - Board of Directors	\$	(250.00)
TR-20230430-01-C	\$	44.53
RGCD		
Vantage 11658		
Operating		
1000 - Administration		
1001 - Administration - Revenue Administration		
0130 - Interest Income	\$	44.53
TR-20230430-01-D	\$	(15.56)
Vantage Bank Texas		
Vantage 11658		
Operating		
1000 - Administration		
1300 - Administration - Financial Management		
220 - Professional and Technical Services	\$	(15.56)
TR-20230430-02-D	\$	(250,000.00)
RGCD		
Vantage 11658		
Operating		
1000 - Administration		
1001 - Administration - Revenue Administration		
0130 - Interest Income	\$	(250,000.00)
TR-20230430-03-C	\$	123.53
RGCD		
Vantage CD 64161		
Reserve		
1000 - Administration		
1001 - Administration - Revenue Administration		
0130 - Interest Income	\$	123.53

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

TR-20230430-04-C	\$	185.52
RGCD		
Vantage CD 64162		
Reserve		
1000 - Administration		
1001 - Administration - Revenue Administration		
0130 - Interest Income	\$	185.52
TR-20230430-05-C	\$	250,000.00
RGCD		
Vantage CD 65382		
Reserve		
1000 - Administration		
1001 - Administration - Revenue Administration		
0130 - Interest Income	\$	250,000.00
TR-20230504-01-C	\$	1,003.14
RGCD		
Vantage 11658		
Operating		
1000 - Administration		
1001 - Administration - Revenue Administration		
0120 - Tax Collections	\$	1,003.14
TR-20230531-01-C	\$	33.56
RGCD		
Vantage 11658		
Operating		
1000 - Administration		
1001 - Administration - Revenue Administration		
0130 - Interest Income	\$	33.56
TR-20230531-01-D	\$	(443.19)
Card Service Center		
Vantage 11658		
Operating		
1000 - Administration		
1400 - Administration - Information Management		
435 - Technology Services - Phone System	\$	(217.86)
434 - Technology Services - Website and Email System	\$	(64.88)
436 - Technology Services - Internet	\$	(64.51)
432 - Technology Services - Digital Record and Workflow	\$	(95.94)
TR-20230531-02-C	\$	784.53
RGCD		
Vantage CD 1118		
Reserve		
1000 - Administration		
1001 - Administration - Revenue Administration		
0130 - Interest Income	\$	784.53
TR-20230531-02-D	\$	(250.00)
Streamline		
Vantage 11658		
Operating		
1000 - Administration		
1400 - Administration - Information Management		
434 - Technology Services - Website and Email System	\$	(250.00)

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

TR-20230531-03-D	\$ (16.64)
Vantage Bank Texas	
Vantage 11658	
Operating	
1000 - Administration	
1300 - Administration - Financial Management	
220 - Professional and Technical Services	\$ (16.64)
TR-20230531-04-D	\$ (205.46)
Vantage Bank Texas	
Vantage 11658	
Operating	
1000 - Administration	
1300 - Administration - Financial Management	
220 - Professional and Technical Services	\$ (205.46)
TR-20230609-01-C	\$ 1,173.84
RGCD	
Vantage 11658	
Reserve	
1000 - Administration	
1001 - Administration - Revenue Administration	
0120 - Tax Collections	\$ 1,173.84
TR-20230614-01-C	\$ 20.00
RGCD	
Vantage 11658	
Reserve	
1000 - Administration	
1001 - Administration - Revenue Administration	
0140 - District Fees	\$ 20.00
TR-20230623-01-C	\$ 610.36
RGCD	
Vantage 11658	
Reserve	
1000 - Administration	
1001 - Administration - Revenue Administration	
0120 - Tax Collections	\$ 610.36
TR-20230627-01-D	\$ (1,080.00)
Streamline	
Vantage 11658	
Operating	
1000 - Administration	
1400 - Administration - Information Management	
434 - Technology Services - Website and Email System	\$ (1,080.00)
TR-20230627-02-D	\$ (236.55)
Victoria Advocate	
Vantage 11658	
Operating	
3000 - Groundwater Management	
3100 - Program Implementation	
500 - Public Notices and Publications	\$ (236.55)
TR-20230627-03-D	\$ (1,118.35)
RCAD	

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

Vantage 11658		
Operating		
1000 - Administration		
1300 - Administration - Financial Management		
223 - Professional and Technical Services - Appraisal District	\$	(1,118.35)
TR-20230627-04-D	\$	(424.88)
Card Service Center		
Vantage 11658		
Operating		
1000 - Administration		
1400 - Administration - Information Management		
435 - Technology Services - Phone System	\$	(217.86)
434 - Technology Services - Website and Email System	\$	(46.57)
436 - Technology Services - Internet	\$	(64.51)
432 - Technology Services - Digital Record and Workflow	\$	(95.94)
TR-20230630-01-C	\$	30.54
RGCD		
Vantage 11658		
Operating		
1000 - Administration		
1001 - Administration - Revenue Administration		
0130 - Interest Income	\$	30.54
TR-20230630-01-D	\$	(15.59)
Vantage Bank Texas		
Vantage 11658		
Operating		
1000 - Administration		
1300 - Administration - Financial Management		
220 - Professional and Technical Services	\$	(15.59)
TR-20230706-01-C	\$	2,337.32
RGCD		
Vantage 11658		
Operating		
1000 - Administration		
1001 - Administration - Revenue Administration		
0120 - Tax Collections	\$	2,337.32
TR-20230717-01D	\$	(8,360.03)
Goldman, Hunt and Notz, LLP		
Vantage 11658		
Operating		
1000 - Administration		
1300 - Administration - Financial Management		
221 - Professional and Technical Services - Auditor	\$	(8,360.03)
TR-20230717-02-D	\$	(3,600.00)
Holmstrom LLC		
Vantage 11658		
Operating		
1000 - Administration		
1700 - Administration - Organizational Management		
350 - Lease	\$	(3,600.00)
TR-20230717-03-D	\$	(264.50)
Victoria Advocate		

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

Vantage 11658

Operating

3000 - Groundwater Management

3100 - Program Implementation

500 - Public Notices and Publications

\$ (264.50)

TR-20230717-04-D

\$ **(510.00)**

Allison Bass & Magee, LLP

Vantage 11658

Operating

1000 - Administration

1700 - Administration - Organizational Management

210 - Legal Services

\$ (510.00)

TR-20230717-05-D

\$ **(5,485.13)**

VCGCD

Vantage 11658

Operating

1000 - Administration

1700 - Administration - Organizational Management

227 - Professional and Technical Services - VCGCD

\$ (783.59)

2000 - Groundwater Conservation

2100 - Program Implementation

227 - Professional and Technical Services - VCGCD

\$ (783.59)

3000 - Groundwater Management

3100 - Program Implementation

227 - Professional and Technical Services - VCGCD

\$ (783.59)

4000 - Groundwater Monitoring

4100 - Program Implementation

227 - Professional and Technical Services - VCGCD

\$ (783.59)

5000 - Groundwater Policy

5100 - Program Implementation

227 - Professional and Technical Services - VCGCD

\$ (783.59)

6000 - Groundwater Protection

6100 - Program Implementation

227 - Professional and Technical Services - VCGCD

\$ (783.59)

8000 - Groundwater Resource Planning

8100 - Program Implementation

227 - Professional and Technical Services - VCGCD

\$ (783.59)

TR-20230717-06-D

\$ **(5,514.29)**

VCGCD

Vantage 11658

Operating

1000 - Administration

1700 - Administration - Organizational Management

227 - Professional and Technical Services - VCGCD

\$ (787.73)

2000 - Groundwater Conservation

2100 - Program Implementation

227 - Professional and Technical Services - VCGCD

\$ (787.76)

3000 - Groundwater Management

3100 - Program Implementation

227 - Professional and Technical Services - VCGCD

\$ (787.76)

4000 - Groundwater Monitoring

4100 - Program Implementation

227 - Professional and Technical Services - VCGCD

\$ (787.76)

5000 - Groundwater Policy

5100 - Program Implementation

227 - Professional and Technical Services - VCGCD

\$ (787.76)

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

6000 - Groundwater Protection		
6100 - Program Implementation		
227 - Professional and Technical Services - VCGCD	\$	(787.76)
8000 - Groundwater Resource Planning		
8100 - Program Implementation		
227 - Professional and Technical Services - VCGCD	\$	(787.76)
TR-20230717-07-D	\$	(5,485.33)
VCGCD		
Vantage 11658		
Operating		
1000 - Administration		
1700 - Administration - Organizational Management		
227 - Professional and Technical Services - VCGCD	\$	(783.61)
2000 - Groundwater Conservation		
2100 - Program Implementation		
227 - Professional and Technical Services - VCGCD	\$	(783.62)
3000 - Groundwater Management		
3100 - Program Implementation		
227 - Professional and Technical Services - VCGCD	\$	(783.62)
4000 - Groundwater Monitoring		
4100 - Program Implementation		
227 - Professional and Technical Services - VCGCD	\$	(783.62)
5000 - Groundwater Policy		
5100 - Program Implementation		
227 - Professional and Technical Services - VCGCD	\$	(783.62)
6000 - Groundwater Protection		
6100 - Program Implementation		
227 - Professional and Technical Services - VCGCD	\$	(783.62)
8000 - Groundwater Resource Planning		
8100 - Program Implementation		
227 - Professional and Technical Services - VCGCD	\$	(783.62)
TR-20230717-08-D	\$	(1,925.13)
Card Service Center		
Vantage 11658		
Operating		
1000 - Administration		
1400 - Administration - Information Management		
434 - Technology Services - Website and Email System	\$	(474.05)
436 - Technology Services - Internet	\$	(64.51)
432 - Technology Services - Digital Record and Workflow	\$	(95.94)
420 - Technology Services - Office Productivity	\$	(1,290.63)
TR-20230717-09-D	\$	(250.00)
Carroll Borden		
Vantage 11658		
Operating		
1000 - Administration		
1700 - Administration - Organizational Management		
101 - Fees of Office - Board of Directors	\$	(250.00)
TR-20230717-10-D	\$	(250.00)
Fredric Biery		
Vantage 11658		
Operating		
1000 - Administration		
1700 - Administration - Organizational Management		
101 - Fees of Office - Board of Directors	\$	(250.00)

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

TR-20230717-11-D	\$ (250.00)
John Snyder	
Vantage 11658	
Operating	
1000 - Administration	
1700 - Administration - Organizational Management	
101 - Fees of Office - Board of Directors	\$ (250.00)
TR-20230717-12-D	\$ (250.00)
Scott Carter	
Vantage 11658	
Operating	
1000 - Administration	
1700 - Administration - Organizational Management	
101 - Fees of Office - Board of Directors	\$ (250.00)
TR-20230727-01-C	\$ 10.53
RGCD	
Vantage 11658	
Reserve	
1000 - Administration	
1001 - Administration - Revenue Administration	
0120 - Tax Collections	\$ 10.53
TR-20230731-01-C	\$ 47.66
RGCD	
Vantage 11658	
Operating	
1000 - Administration	
1001 - Administration - Revenue Administration	
0130 - Interest Income	\$ 47.66
TR-20230731-01-D	\$ (15.84)
RGCD	
Vantage 11658	
Operating	
1000 - Administration	
1200 - Administration - Election Management	
220 - Professional and Technical Services	\$ (15.84)
TR-20230731-02-C	\$ 251,000.74
RGCD	
Vantage 11658	
Operating	
1000 - Administration	
1001 - Administration - Revenue Administration	
0120 - Tax Collections	\$ 251,000.74
TR-20230731-02-D	\$ (502,502.68)
RGCD	
Vantage CD 64161	
Reserve	
1000 - Administration	
1001 - Administration - Revenue Administration	
0120 - Tax Collections	\$ (251,000.74)
Vantage CD 64162	
Reserve	
1000 - Administration	

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

1001 - Administration - Revenue Administration		
0120 - Tax Collections	\$	(251,501.94)
TR-20230731-03-C	\$	251,501.94
<hr/>		
RGCD		
Vantage 11658		
Operating		
1000 - Administration		
1001 - Administration - Revenue Administration		
0120 - Tax Collections	\$	251,501.94
TR-20230731-04-C	\$	124.97
<hr/>		
RGCD		
Vantage CD 64161		
Reserve		
1000 - Administration		
1001 - Administration - Revenue Administration		
0130 - Interest Income	\$	124.97
TR-20230731-05-C	\$	187.72
<hr/>		
RGCD		
Vantage CD 64162		
Reserve		
1000 - Administration		
1001 - Administration - Revenue Administration		
0130 - Interest Income	\$	187.72
TR-20230731-06-C	\$	1,402.40
<hr/>		
RGCD		
Vantage CD 65382		
Reserve		
1000 - Administration		
1001 - Administration - Revenue Administration		
0130 - Interest Income	\$	1,402.40
TR-20230803-01-C	\$	1,011.19
<hr/>		
RGCD		
Vantage 11658		
Reserve		
1000 - Administration		
1001 - Administration - Revenue Administration		
0120 - Tax Collections	\$	1,011.19
TR-20230829-01-D	\$	(385.50)
<hr/>		
Pace Analytical		
Vantage 11658		
Operating		
4000 - Groundwater Monitoring		
4100 - Program Implementation		
220 - Professional and Technical Services	\$	(385.50)
TR-20230829-02-D	\$	(185.05)
<hr/>		
Victoria Advocate		
Vantage 11658		
Operating		
3000 - Groundwater Management		
3100 - Program Implementation		
500 - Public Notices and Publications	\$	(185.05)

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

TR-20230829-03-D	\$ (250.00)
Fredric Biery	
Vantage 11658	
Operating	
1000 - Administration	
1700 - Administration - Organizational Management	
101 - Fees of Office - Board of Directors	\$ (250.00)
TR-20230829-04-D	\$ (250.00)
Carroll Borden	
Vantage 11658	
Operating	
1000 - Administration	
1700 - Administration - Organizational Management	
101 - Fees of Office - Board of Directors	\$ (250.00)
TR-20230829-05-D	\$ (250.00)
John Snyder	
Vantage 11658	
Operating	
1000 - Administration	
1700 - Administration - Organizational Management	
101 - Fees of Office - Board of Directors	\$ (250.00)
TR-20230829-06-D	\$ (1,118.35)
RCAD	
Vantage 11658	
Operating	
1000 - Administration	
1300 - Administration - Financial Management	
223 - Professional and Technical Services - Appraisal District	\$ (1,118.35)
TR-20230831-01-C	\$ 71.62
RGCD	
Vantage 11658	
Operating	
1000 - Administration	
1001 - Administration - Revenue Administration	
0130 - Interest Income	\$ 71.62
TR-20230831-01-D	\$ (17.40)
Vantage Bank Texas	
Vantage 11658	
Operating	
1000 - Administration	
1300 - Administration - Financial Management	
220 - Professional and Technical Services	\$ (17.40)
TR-20230831-02-C	\$ 803.44
RGCD	
Vantage CD 1118	
Reserve	
1000 - Administration	
1001 - Administration - Revenue Administration	
0130 - Interest Income	\$ 803.44
TR-20230906-01-C	\$ 396.80
RGCD	
Vantage 11658	

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

Reserve			
1000 - Administration			
1001 - Administration - Revenue Administration			
0120 - Tax Collections		\$	396.80
TR-20230930-01-C		\$	66.95
<hr/>			
RGCD			
Vantage 11658			
Operating			
1000 - Administration			
1001 - Administration - Revenue Administration			
0130 - Interest Income		\$	66.95
TR-20230930-01-D		\$	(15.22)
<hr/>			
Vantage Bank Texas			
Vantage 11658			
Operating			
1000 - Administration			
1300 - Administration - Financial Management			
220 - Professional and Technical Services		\$	(15.22)
Grand Total		\$	70,625.54

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

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

Refugio Groundwater Conservation District Internal Control Review Report

Reporting Period Start: 1/1/24

Reporting Period Stop: 1/31/24

Related Documentation

[RGCD - Adm - FM - Financial Registry - FY2024 - Check Out 20240314.1254 CPD - Check In 20240402.1339 CPD](#)

Bank Statement Links:

1. [RGCD - Adm - FM - Bank Statements - BS-20240131-01 - Vantage Bank 11658 - RECONCILED](#)
2. [RGCD - Adm - FM - Bank Statements - BS-20240131-02 - CD# 65382 - RECONCILED](#)
3. [RGCD - Adm - FM - Bank Statements - BS-20231130-02 - CD# 1118 - 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. [RGCD - Adm - FM - Collateral Records - CR-20240131-01 - January 2024](#)

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

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

Internal Control Review

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

Comments:

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

Comments:

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

Comments:

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

Comments:

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

Comments:

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:

Caitlynn Davenport

PDF of Executed Report:

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



Untitled Attachment

Note Template Link: [RGCD - 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
Vantage Bank 1165	Vantage Bank 11658 : BS-20240131-01: DATE: 01/31/20	BS-20240131-01	Operating	\$ 841,205.12	\$ 104,311.60	\$ (23,023.19)	\$ 922,493.53	\$ 922,493.53	\$ -
CD 1118	CD 1118 : BS-20231130-02: DATE: 11/30/2023	BS-20231130-02	Reserve	\$ 427,291.71	\$ 804.96	\$ -	\$ 428,096.67	\$ 428,096.67	\$ -
CD 65382	CD 65382 : BS-20240131-02: DATE: 01/31/2024	BS-20240131-02	Reserve	\$ 251,402.40	\$ 2,859.61	\$ -	\$ 254,262.01	\$ 254,262.01	\$ -
Total				\$ 1,519,899.23	\$ 107,976.17	\$ (23,023.19)	\$ 1,604,852.21	\$ 1,604,852.21	\$ -

Budget Program	Budget Amount	Transaction Total	Budget Balance
1001 - Administration - Revenue	\$ 215,400.00	\$ 107,960.25	\$ (107,439.75)
1003 - Administration - Technology	\$ (20,700.00)	\$ (3,299.39)	\$ 17,400.61
1004 - Administration - General	\$ (124,300.00)	\$ (8,663.97)	\$ 115,636.03
1005 - Administration - General	\$ (7,200.00)	\$ -	\$ 7,200.00
2000 - Groundwater Conservation	\$ (9,500.00)	\$ (1,602.83)	\$ 7,897.17
3000 - Groundwater Management	\$ (1,000.00)	\$ (2,699.82)	\$ (1,699.82)
4000 - Groundwater Monitoring	\$ (43,100.00)	\$ (1,602.82)	\$ 41,497.18
5000 - Groundwater Policy	\$ -	\$ (1,932.82)	\$ (1,932.82)
6000 - Groundwater Protection	\$ (2,000.00)	\$ (1,602.81)	\$ 397.19
8000 - Groundwater Resource Planning	\$ (7,500.00)	\$ (1,602.81)	\$ 5,897.19
Total	\$ 100.00		\$ 84,852.98

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

Tab: Budget by Program

Budget Category	Budget Amount	Transaction Total	Budget Balance
0120 - Tax Collections	\$ 181,900.00	\$ 103,709.91	\$ (78,190.09)
0130 - Interest Income	\$ 3,500.00	\$ 3,966.26	\$ 466.26
0140 - District Fees - GCD Management and Operations Cost-Sharing Fees	\$ -	\$ -	\$ -
0143 - District Fees - Permitting	\$ -	\$ 300.00	\$ 300.00
0145 - District Fees - Enforcement	\$ -	\$ -	\$ -
0150 - Grants	\$ -	\$ -	\$ -
0160 - Refunds	\$ -	\$ -	\$ -
0215 - District Fees - Legislative Services Cost-Sharing Fees	\$ -	\$ -	\$ -
0300 - Reserve Funds	\$ 30,000.00	\$ -	\$ (30,000.00)
210 - Legal Services	\$ (10,000.00)	\$ (990.00)	\$ 9,010.00
215 - Legislative and Administrative Action Representation Services	\$ (5,000.00)	\$ -	\$ 5,000.00
220 - Professional and Technical Services	\$ (5,000.00)	\$ (1,564.72)	\$ 3,435.28
221 - Professional and Technical Services - Auditor	\$ (10,000.00)	\$ -	\$ 10,000.00
222 - Professional and Technical Services - Tax Assessor	\$ (5,500.00)	\$ (3,638.01)	\$ 1,861.99
223 - Professional and Technical Services - Appraisal District	\$ (7,500.00)	\$ (971.58)	\$ 6,528.42
224 - Professional and Technical Services - Accountant	\$ -	\$ -	\$ -
225 - Professional and Technical Services - Hydrogeologist	\$ (15,500.00)	\$ -	\$ 15,500.00
226 - Professional and Technical Services - Laboratory	\$ (1,000.00)	\$ -	\$ 1,000.00
227 - Professional and Technical Services - VCGCD	\$ (71,800.00)	\$ (11,219.74)	\$ 60,580.26
230 - Insurance and Bonds	\$ (2,000.00)	\$ -	\$ 2,000.00
310 - Supplies - Office	\$ (2,500.00)	\$ -	\$ 2,500.00
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	\$ -	\$ -	\$ -
350 - Lease	\$ (7,200.00)	\$ -	\$ 7,200.00
360 - Sponsorships and Cost-Sharing	\$ -	\$ -	\$ -
361 - Sponsorships and Cost-Sharing - Well Plugging	\$ (1,000.00)	\$ -	\$ 1,000.00
362 - Sponsorships and Cost-Sharing - Borehole Logging	\$ -	\$ -	\$ -
363 - Sponsorships and Cost-Sharing - Conservation Promotion	\$ (9,500.00)	\$ -	\$ 9,500.00
380 - Aquifer Monitoring Network Development	\$ (35,000.00)	\$ -	\$ 35,000.00
410 - Equipment - Office	\$ (1,000.00)	\$ -	\$ 1,000.00
415 - Equipment - Field	\$ -	\$ -	\$ -
420 - Technology Services - Office Productivity	\$ (2,900.00)	\$ -	\$ 2,900.00
430 - Technology Services - Miscellaneous	\$ (500.00)	\$ (24.52)	\$ 475.48
432 - Technology Services - Digital Record and Workflow System	\$ (7,000.00)	\$ (281.97)	\$ 6,718.03
433 - Technology Services - Record Archival System	\$ (600.00)	\$ -	\$ 600.00
434 - Technology Services - Website and Email System	\$ (3,300.00)	\$ (1,160.38)	\$ 2,139.62
435 - Technology Services - Phone System	\$ (2,800.00)	\$ (938.65)	\$ 1,861.35
436 - Technology Services - Internet	\$ (1,000.00)	\$ (293.87)	\$ 706.13
450 - Equipment Maintenance and Repair	\$ (1,000.00)	\$ -	\$ 1,000.00

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

Tab: Budget by Category

Budget Category	Budget Amount	Transaction Total	Budget Balance
500 - Public Notices and Publications	\$ (2,500.00)	\$ (1,221.75)	\$ 1,278.25
900 - Miscellaneous	\$ (200.00)	\$ (718.00)	\$ (518.00)
Total	\$ 100.00		\$ 84,852.98

Program	Sum of Split Amount
1001 - Administration - Revenue	\$ 107,960.25
1003 - Administration - Technology	\$ (3,299.39)
1004 - Administration - General	\$ (8,663.97)
2000 - Groundwater Conservation	\$ (1,602.83)
3000 - Groundwater Management	\$ (2,699.82)
4000 - Groundwater Monitoring	\$ (1,602.82)
5000 - Groundwater Policy	\$ (1,932.82)
6000 - Groundwater Protection	\$ (1,602.81)
8000 - Groundwater Resource Planning	\$ (1,602.81)
(blank)	
Grand Total	\$ 84,952.98

Category	Sum of Split Amount
0120 - Tax Collections	\$ 103,709.91
0130 - Interest Income	\$ 3,966.26
0143 - District Fees - Permitting	\$ 300.00
210 - Legal Services	\$ (990.00)
220 - Professional and Technical Services	\$ (1,564.72)
222 - Professional and Technical Services - Tax Assessor	\$ (3,638.01)
223 - Professional and Technical Services - Appraisal District	\$ (971.58)
227 - Professional and Technical Services - VCGCD	\$ (11,219.74)
430 - Technology Services - Miscellaneous	\$ (24.52)
432 - Technology Services - Digital Record and Workflow System	\$ (281.97)
434 - Technology Services - Website and Email System	\$ (1,160.38)
435 - Technology Services - Phone System	\$ (938.65)
436 - Technology Services - Internet	\$ (293.87)
500 - Public Notices and Publications	\$ (1,221.75)
900 - Miscellaneous	\$ (718.00)
(blank)	
Grand Total	\$ 84,952.98

Row Labels	Sum of Split Amount
TR-20230927-01-D	\$ (321.10)
Operating	\$ (321.10)
Vantage Bank 11658	
Debit	
1003 - Administration - Technology	
430 - Technology Services - Miscellaneous	\$ 20.17
432 - Technology Services - Digital Record and Workflow System	\$ (58.11)
435 - Technology Services - Phone System	\$ (218.65)
436 - Technology Services - Internet	\$ (64.51)
TR-20230927-02-D	\$ (124.75)
Operating	\$ (124.75)
Vantage Bank 11658	
Debit	
1004 - Administration - General	
500 - Public Notices and Publications	\$ (124.75)
TR-20231003-01-C	\$ 234.05
Operating	\$ 234.05
Vantage Bank 11658	
Credit	
1001 - Administration - Revenue	
0120 - Tax Collections	\$ 234.05
TR-20231016-01-D	\$ (840.00)
Operating	\$ (840.00)
Vantage Bank 11658	
Debit	
1004 - Administration - General	
210 - Legal Services	\$ (660.00)
5000 - Groundwater Policy	
210 - Legal Services	\$ (180.00)
TR-20231016-02-D	\$ (150.00)
Operating	\$ (150.00)
Vantage Bank 11658	
Debit	
5000 - Groundwater Policy	
210 - Legal Services	\$ (150.00)
TR-20231016-03-D	\$ (250.00)
Operating	\$ (250.00)
Vantage Bank 11658	
Debit	
1004 - Administration - General	

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

Tab: Transaction Summary - List

220 - Professional and Technical Services	\$	(250.00)
TR-20231016-04-D	\$	(250.00)
Operating	\$	(250.00)
Vantage Bank 11658		
Debit		
1004 - Administration - General		
220 - Professional and Technical Services	\$	(250.00)
TR-20231016-05-D	\$	(250.00)
Operating	\$	(250.00)
Vantage Bank 11658		
Debit		
1004 - Administration - General		
220 - Professional and Technical Services	\$	(250.00)
TR-20231016-06-D	\$	(5,719.44)
Operating	\$	(5,719.44)
Vantage Bank 11658		
Debit		
1004 - Administration - General		
227 - Professional and Technical Services - VCGCD	\$	(817.07)
2000 - Groundwater Conservation		
227 - Professional and Technical Services - VCGCD	\$	(817.07)
3000 - Groundwater Management		
227 - Professional and Technical Services - VCGCD	\$	(817.06)
4000 - Groundwater Monitoring		
227 - Professional and Technical Services - VCGCD	\$	(817.06)
5000 - Groundwater Policy		
227 - Professional and Technical Services - VCGCD	\$	(817.06)
6000 - Groundwater Protection		
227 - Professional and Technical Services - VCGCD	\$	(817.06)
8000 - Groundwater Resource Planning		
227 - Professional and Technical Services - VCGCD	\$	(817.06)
TR-20231016-07-D	\$	(5,500.30)
Operating	\$	(5,500.30)
Vantage Bank 11658		
Debit		
1004 - Administration - General		
227 - Professional and Technical Services - VCGCD	\$	(785.76)
2000 - Groundwater Conservation		
227 - Professional and Technical Services - VCGCD	\$	(785.76)
3000 - Groundwater Management		
227 - Professional and Technical Services - VCGCD	\$	(785.76)
4000 - Groundwater Monitoring		
227 - Professional and Technical Services - VCGCD	\$	(785.76)

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

Tab: Transaction Summary - List

5000 - Groundwater Policy		
227 - Professional and Technical Services - VCGCD	\$	(785.76)
6000 - Groundwater Protection		
227 - Professional and Technical Services - VCGCD	\$	(785.75)
8000 - Groundwater Resource Planning		
227 - Professional and Technical Services - VCGCD	\$	(785.75)
TR-20231016-08-D	\$	(570.16)
Operating	\$	(570.16)
Vantage Bank 11658		
Debit		
1003 - Administration - Technology		
432 - Technology Services - Digital Record and Workflow System	\$	(74.62)
434 - Technology Services - Website and Email System	\$	(212.38)
435 - Technology Services - Phone System	\$	(218.65)
436 - Technology Services - Internet	\$	(64.51)
TR-20231016-09-D	\$	(3,638.01)
Operating	\$	(3,638.01)
Vantage Bank 11658		
Debit		
1004 - Administration - General		
222 - Professional and Technical Services - Tax Assessor	\$	(3,638.01)
TR-20231025-01-C	\$	2,174.51
Operating	\$	2,174.51
Vantage Bank 11658		
Credit		
1001 - Administration - Revenue		
0120 - Tax Collections	\$	2,174.51
TR-20231031-01-C	\$	73.77
Operating	\$	73.77
Vantage Bank 11658		
Credit		
1001 - Administration - Revenue		
0130 - Interest Income	\$	73.77
TR-20231031-01-D	\$	(15.92)
Operating	\$	(15.92)
Vantage Bank 11658		
Debit		
1001 - Administration - Revenue		
220 - Professional and Technical Services	\$	(15.92)
TR-20231031-02-C	\$	1,425.76
Reserve	\$	1,425.76
CD 65382		
Credit		

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

1001 - Administration - Revenue		
0130 - Interest Income	\$	1,425.76
TR-20231107-01-C	\$	40,800.26
Operating	\$	40,800.26
Vantage Bank 11658		
Credit		
1001 - Administration - Revenue		
0120 - Tax Collections	\$	40,800.26
TR-20231113-01-C	\$	20,014.04
Operating	\$	20,014.04
Vantage Bank 11658		
Credit		
1001 - Administration - Revenue		
0120 - Tax Collections	\$	20,014.04
TR-20231127-01-D	\$	(435.39)
Operating	\$	(435.39)
Vantage Bank 11658		
Debit		
1003 - Administration - Technology		
430 - Technology Services - Miscellaneous	\$	(44.69)
432 - Technology Services - Digital Record and Workflow System	\$	(74.62)
435 - Technology Services - Phone System	\$	(251.57)
436 - Technology Services - Internet	\$	(64.51)
TR-20231128-01-C	\$	150.00
Operating	\$	150.00
Vantage Bank 11658		
Credit		
1001 - Administration - Revenue		
0143 - District Fees - Permitting	\$	150.00
TR-20231128-02-C	\$	150.00
Operating	\$	150.00
Vantage Bank 11658		
Credit		
1001 - Administration - Revenue		
0143 - District Fees - Permitting	\$	150.00
TR-20231128-03-C	\$	22,727.16
Operating	\$	22,727.16
Vantage Bank 11658		
Credit		
1001 - Administration - Revenue		
0120 - Tax Collections	\$	22,727.16
TR-20231130-01-C	\$	72.09
Operating	\$	72.09

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

Vantage Bank 11658		
Credit		
1001 - Administration - Revenue		
0130 - Interest Income	\$	72.09
TR-20231130-01-D	\$	(16.24)
Operating	\$	(16.24)
Vantage Bank 11658		
Debit		
1004 - Administration - General		
220 - Professional and Technical Services	\$	(16.24)
TR-20231130-02-C	\$	804.96
Reserve	\$	804.96
CD 1118		
Credit		
1001 - Administration - Revenue		
0130 - Interest Income	\$	804.96
TR-20231204-01-D	\$	(1,221.58)
Operating	\$	(1,221.58)
Vantage Bank 11658		
Debit		
1004 - Administration - General		
220 - Professional and Technical Services	\$	(250.00)
223 - Professional and Technical Services - Appraisal District	\$	(971.58)
TR-20231204-02-D	\$	(250.00)
Operating	\$	(250.00)
Vantage Bank 11658		
Debit		
1004 - Administration - General		
220 - Professional and Technical Services	\$	(250.00)
TR-20231204-03-D	\$	(250.00)
Operating	\$	(250.00)
Vantage Bank 11658		
Debit		
1004 - Administration - General		
220 - Professional and Technical Services	\$	(250.00)
TR-20231206-01-C	\$	2,099.73
Operating	\$	2,099.73
Vantage Bank 11658		
Credit		
1001 - Administration - Revenue		
0120 - Tax Collections	\$	2,099.73
TR-20231215-01-C	\$	4,695.89
Operating	\$	4,695.89

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

Tab: Transaction Summary - List

Vantage Bank 11658		
Credit		
1001 - Administration - Revenue		
0120 - Tax Collections	\$	4,695.89
TR-20231215-02-C	\$	28.01
Operating	\$	28.01
Vantage Bank 11658		
Credit		
1001 - Administration - Revenue		
0120 - Tax Collections	\$	28.01
TR-20231228-01-D	\$	(882.60)
Operating	\$	(882.60)
Vantage Bank 11658		
Debit		
3000 - Groundwater Management		
500 - Public Notices and Publications	\$	(882.60)
TR-20231228-02-D	\$	(1,372.74)
Operating	\$	(1,372.74)
Vantage Bank 11658		
Debit		
1003 - Administration - Technology		
432 - Technology Services - Digital Record and Workflow System	\$	(74.62)
434 - Technology Services - Website and Email System	\$	(948.00)
435 - Technology Services - Phone System	\$	(249.78)
436 - Technology Services - Internet	\$	(100.34)
TR-20231231-01-C	\$	72.56
Operating	\$	72.56
Vantage Bank 11658		
Credit		
1001 - Administration - Revenue		
0130 - Interest Income	\$	72.56
TR-20231231-01-D	\$	(16.38)
Operating	\$	(16.38)
Vantage Bank 11658		
Debit		
1004 - Administration - General		
220 - Professional and Technical Services	\$	(16.38)
TR-20240117-02-D	\$	(118.00)
Operating	\$	(118.00)
Vantage Bank 11658		
Debit		
1004 - Administration - General		
900 - Miscellaneous	\$	(118.00)

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

Tab: Transaction Summary - List

TR-20240117-03-D	\$	(214.40)
Operating	\$	(214.40)
Vantage Bank 11658		
Debit		
3000 - Groundwater Management		
500 - Public Notices and Publications	\$	(214.40)
TR-20240117-04-D	\$	(600.00)
Operating	\$	(600.00)
Vantage Bank 11658		
Debit		
1003 - Administration - Technology		
900 - Miscellaneous	\$	(600.00)
TR-20240118-01-C	\$	2,653.10
Operating	\$	2,653.10
Vantage Bank 11658		
Credit		
1001 - Administration - Revenue		
0120 - Tax Collections	\$	2,653.10
TR-20240124-01-C	\$	8,203.20
Operating	\$	8,203.20
Vantage Bank 11658		
Credit		
1001 - Administration - Revenue		
0120 - Tax Collections	\$	8,203.20
TR-20240129-01-C	\$	79.96
Operating	\$	79.96
Vantage Bank 11658		
Credit		
1001 - Administration - Revenue		
0120 - Tax Collections	\$	79.96
TR-20240131-01-C	\$	83.27
Operating	\$	83.27
Vantage Bank 11658		
Credit		
1001 - Administration - Revenue		
0130 - Interest Income	\$	83.27
TR-20240131-01-D	\$	(16.18)
Operating	\$	(16.18)
Vantage Bank 11658		
Debit		
1004 - Administration - General		
220 - Professional and Technical Services	\$	(16.18)
TR-20240131-02-C	\$	1,433.85

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

Tab: Transaction Summary - List

Operating		\$	1,433.85
CD 65382			
Credit			
1001 - Administration - Revenue			
0130 - Interest Income		\$	1,433.85
(blank)			
<hr/>			
(blank)			
(blank)			
(blank)			
(blank)			
(blank)			
(blank)			
Grand Total		\$	84,952.98

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

Refugio Groundwater Conservation District Internal Control Review Report

Reporting Period Start: 2/1/24

Reporting Period Stop: 2/29/24

Related Documentation

[RGCD - Adm - FM - Financial Registry - FY2024 - Check Out 20240402.1340 CPD - Check In 20240403.1321 CPD](#)

Bank Statement Links:

- [RGCD - Adm - FM - Bank Statements - BS-20240229-01 - Vantage Bank 11658 - RECONCILED](#)
- [RGCD - Adm - FM - Bank Statements - BS-20240229-02 - CD# 1118 - 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:

- [RGCD - Adm - FM - Collateral Records - CR-20240229-01 - February 2024](#)

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

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

Internal Control Review

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

Comments:

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

Comments:

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

Comments:

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

Comments:

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

Comments:

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:

Caitynn Davenport

Note Template Link: [RGCD - 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
Vantage Bank 1165	Vantage Bank 11658 : BS-20240229-01: DATE: 02/29/20	BS-20240229-01	Operating	\$ 841,205.12	\$ 173,177.11	\$ (31,959.51)	\$ 982,422.72	\$ 982,422.72	\$ -
CD 1118	CD 1118 : BS-20240229-02: DATE: 02/29/2024	BS-20240229-02	Reserve	\$ 427,291.71	\$ 1,611.43	\$ -	\$ 428,903.14	\$ 428,903.14	\$ -
CD 65382	CD 65382 : BS-20240131-02: DATE: 01/31/2024	BS-20240131-02	Reserve	\$ 251,402.40	\$ 2,859.61	\$ -	\$ 254,262.01	\$ 254,262.01	\$ -
Total				\$ 1,519,899.23	\$ 177,648.15	\$ (31,959.51)	\$ 1,665,587.87	\$ 1,665,587.87	\$ -

Institution	Type	CUSIP	Description	Safekeeping Location	Safekeeping Receipt	Credit Rating	Market Value
Vantage Bank	FDIC Insurance	N/A	N/A	N/A		N/A	\$ 250,000.00
Vantage Bank	Letter of Credit	N/A	LOC 2901001698	FHLB-Dallas			\$ 1,500,000.00
Total							\$ 1,750,000.00

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

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

Budget Program	Budget Amount	Transaction Total	Budget Balance
1001 - Administration - Revenue	\$ 215,400.00	\$ 177,632.23	\$ (37,767.77)
1003 - Administration - Technology	\$ (20,700.00)	\$ (3,299.39)	\$ 17,400.61
1004 - Administration - General	\$ (124,300.00)	\$ (9,360.29)	\$ 114,939.71
1005 - Administration - General	\$ (7,200.00)	\$ -	\$ 7,200.00
2000 - Groundwater Conservation	\$ (9,500.00)	\$ (1,602.83)	\$ 7,897.17
3000 - Groundwater Management	\$ (1,000.00)	\$ (2,699.82)	\$ (1,699.82)
4000 - Groundwater Monitoring	\$ (43,100.00)	\$ (9,842.82)	\$ 33,257.18
5000 - Groundwater Policy	\$ -	\$ (1,932.82)	\$ (1,932.82)
6000 - Groundwater Protection	\$ (2,000.00)	\$ (1,602.81)	\$ 397.19
8000 - Groundwater Resource Planning	\$ (7,500.00)	\$ (1,602.81)	\$ 5,897.19
Total	\$ 100.00		\$ 145,588.64

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

Tab: Budget by Program

Budget Category	Budget Amount	Transaction Total	Budget Balance
0120 - Tax Collections	\$ 181,900.00	\$ 172,499.49	\$ (9,400.51)
0130 - Interest Income	\$ 3,500.00	\$ 4,848.66	\$ 1,348.66
0140 - District Fees - GCD Management and Operations Cost-Sharing Fees	\$ -	\$ -	\$ -
0143 - District Fees - Permitting	\$ -	\$ 300.00	\$ 300.00
0145 - District Fees - Enforcement	\$ -	\$ -	\$ -
0150 - Grants	\$ -	\$ -	\$ -
0160 - Refunds	\$ -	\$ -	\$ -
0215 - District Fees - Legislative Services Cost-Sharing Fees	\$ -	\$ -	\$ -
0300 - Reserve Funds	\$ 30,000.00	\$ -	\$ (30,000.00)
210 - Legal Services	\$ (10,000.00)	\$ (1,170.00)	\$ 8,830.00
215 - Legislative and Administrative Action Representation Services	\$ (5,000.00)	\$ -	\$ 5,000.00
220 - Professional and Technical Services	\$ (5,000.00)	\$ (2,081.04)	\$ 2,918.96
221 - Professional and Technical Services - Auditor	\$ (10,000.00)	\$ -	\$ 10,000.00
222 - Professional and Technical Services - Tax Assessor	\$ (5,500.00)	\$ (3,638.01)	\$ 1,861.99
223 - Professional and Technical Services - Appraisal District	\$ (7,500.00)	\$ (971.58)	\$ 6,528.42
224 - Professional and Technical Services - Accountant	\$ -	\$ -	\$ -
225 - Professional and Technical Services - Hydrogeologist	\$ (15,500.00)	\$ -	\$ 15,500.00
226 - Professional and Technical Services - Laboratory	\$ (1,000.00)	\$ -	\$ 1,000.00
227 - Professional and Technical Services - VCGCD	\$ (71,800.00)	\$ (11,219.74)	\$ 60,580.26
230 - Insurance and Bonds	\$ (2,000.00)	\$ -	\$ 2,000.00
310 - Supplies - Office	\$ (2,500.00)	\$ -	\$ 2,500.00
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	\$ -	\$ -	\$ -
350 - Lease	\$ (7,200.00)	\$ -	\$ 7,200.00
360 - Sponsorships and Cost-Sharing	\$ -	\$ -	\$ -
361 - Sponsorships and Cost-Sharing - Well Plugging	\$ (1,000.00)	\$ -	\$ 1,000.00
362 - Sponsorships and Cost-Sharing - Borehole Logging	\$ -	\$ -	\$ -
363 - Sponsorships and Cost-Sharing - Conservation Promotion	\$ (9,500.00)	\$ -	\$ 9,500.00
380 - Aquifer Monitoring Network Development	\$ (35,000.00)	\$ -	\$ 35,000.00
410 - Equipment - Office	\$ (1,000.00)	\$ -	\$ 1,000.00
415 - Equipment - Field	\$ -	\$ (8,240.00)	\$ (8,240.00)
420 - Technology Services - Office Productivity	\$ (2,900.00)	\$ -	\$ 2,900.00
430 - Technology Services - Miscellaneous	\$ (500.00)	\$ (24.52)	\$ 475.48
432 - Technology Services - Digital Record and Workflow System	\$ (7,000.00)	\$ (281.97)	\$ 6,718.03
433 - Technology Services - Record Archival System	\$ (600.00)	\$ -	\$ 600.00
434 - Technology Services - Website and Email System	\$ (3,300.00)	\$ (1,160.38)	\$ 2,139.62
435 - Technology Services - Phone System	\$ (2,800.00)	\$ (938.65)	\$ 1,861.35
436 - Technology Services - Internet	\$ (1,000.00)	\$ (293.87)	\$ 706.13
450 - Equipment Maintenance and Repair	\$ (1,000.00)	\$ -	\$ 1,000.00

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

Tab: Budget by Category

Budget Category	Budget Amount	Transaction Total	Budget Balance
500 - Public Notices and Publications	\$ (2,500.00)	\$ (1,221.75)	\$ 1,278.25
900 - Miscellaneous	\$ (200.00)	\$ (718.00)	\$ (518.00)
Total	\$ 100.00		\$ 145,588.64

Program	Sum of Split Amount
1001 - Administration - Revenue	\$ 177,632.23
1003 - Administration - Technology	\$ (3,299.39)
1004 - Administration - General	\$ (9,360.29)
2000 - Groundwater Conservation	\$ (1,602.83)
3000 - Groundwater Management	\$ (2,699.82)
4000 - Groundwater Monitoring	\$ (9,842.82)
5000 - Groundwater Policy	\$ (1,932.82)
6000 - Groundwater Protection	\$ (1,602.81)
8000 - Groundwater Resource Planning	\$ (1,602.81)
(blank)	
Grand Total	\$ 145,688.64

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

Tab: Transaction Summary by Program

Category	Sum of Split Amount
0120 - Tax Collections	\$ 172,499.49
0130 - Interest Income	\$ 4,848.66
0143 - District Fees - Permitting	\$ 300.00
210 - Legal Services	\$ (1,170.00)
220 - Professional and Technical Services	\$ (2,081.04)
222 - Professional and Technical Services - Tax Assessor	\$ (3,638.01)
223 - Professional and Technical Services - Appraisal District	\$ (971.58)
227 - Professional and Technical Services - VCGCD	\$ (11,219.74)
415 - Equipment - Field	\$ (8,240.00)
430 - Technology Services - Miscellaneous	\$ (24.52)
432 - Technology Services - Digital Record and Workflow System	\$ (281.97)
434 - Technology Services - Website and Email System	\$ (1,160.38)
435 - Technology Services - Phone System	\$ (938.65)
436 - Technology Services - Internet	\$ (293.87)
500 - Public Notices and Publications	\$ (1,221.75)
900 - Miscellaneous	\$ (718.00)
(blank)	
Grand Total	\$ 145,688.64

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

Tab: Transaction Summary by Category

Row Labels	Sum of Split Amount
TR-20230927-01-D	\$ (321.10)
Operating	\$ (321.10)
Vantage Bank 11658	
Debit	
1003 - Administration - Technology	
430 - Technology Services - Miscellaneous	\$ 20.17
432 - Technology Services - Digital Record and Workflow System	\$ (58.11)
435 - Technology Services - Phone System	\$ (218.65)
436 - Technology Services - Internet	\$ (64.51)
TR-20230927-02-D	\$ (124.75)
Operating	\$ (124.75)
Vantage Bank 11658	
Debit	
1004 - Administration - General	
500 - Public Notices and Publications	\$ (124.75)
TR-20231003-01-C	\$ 234.05
Operating	\$ 234.05
Vantage Bank 11658	
Credit	
1001 - Administration - Revenue	
0120 - Tax Collections	\$ 234.05
TR-20231016-01-D	\$ (840.00)
Operating	\$ (840.00)
Vantage Bank 11658	
Debit	
1004 - Administration - General	
210 - Legal Services	\$ (660.00)
5000 - Groundwater Policy	
210 - Legal Services	\$ (180.00)
TR-20231016-02-D	\$ (150.00)
Operating	\$ (150.00)
Vantage Bank 11658	
Debit	
5000 - Groundwater Policy	
210 - Legal Services	\$ (150.00)
TR-20231016-03-D	\$ (250.00)
Operating	\$ (250.00)
Vantage Bank 11658	
Debit	
1004 - Administration - General	

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

Tab: Transaction Summary - List

220 - Professional and Technical Services	\$	(250.00)
TR-20231016-04-D	\$	(250.00)
Operating	\$	(250.00)
Vantage Bank 11658		
Debit		
1004 - Administration - General		
220 - Professional and Technical Services	\$	(250.00)
TR-20231016-05-D	\$	(250.00)
Operating	\$	(250.00)
Vantage Bank 11658		
Debit		
1004 - Administration - General		
220 - Professional and Technical Services	\$	(250.00)
TR-20231016-06-D	\$	(5,719.44)
Operating	\$	(5,719.44)
Vantage Bank 11658		
Debit		
1004 - Administration - General		
227 - Professional and Technical Services - VCGCD	\$	(817.07)
2000 - Groundwater Conservation		
227 - Professional and Technical Services - VCGCD	\$	(817.07)
3000 - Groundwater Management		
227 - Professional and Technical Services - VCGCD	\$	(817.06)
4000 - Groundwater Monitoring		
227 - Professional and Technical Services - VCGCD	\$	(817.06)
5000 - Groundwater Policy		
227 - Professional and Technical Services - VCGCD	\$	(817.06)
6000 - Groundwater Protection		
227 - Professional and Technical Services - VCGCD	\$	(817.06)
8000 - Groundwater Resource Planning		
227 - Professional and Technical Services - VCGCD	\$	(817.06)
TR-20231016-07-D	\$	(5,500.30)
Operating	\$	(5,500.30)
Vantage Bank 11658		
Debit		
1004 - Administration - General		
227 - Professional and Technical Services - VCGCD	\$	(785.76)
2000 - Groundwater Conservation		
227 - Professional and Technical Services - VCGCD	\$	(785.76)
3000 - Groundwater Management		
227 - Professional and Technical Services - VCGCD	\$	(785.76)
4000 - Groundwater Monitoring		
227 - Professional and Technical Services - VCGCD	\$	(785.76)

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

Tab: Transaction Summary - List

5000 - Groundwater Policy		
227 - Professional and Technical Services - VCGCD	\$	(785.76)
6000 - Groundwater Protection		
227 - Professional and Technical Services - VCGCD	\$	(785.75)
8000 - Groundwater Resource Planning		
227 - Professional and Technical Services - VCGCD	\$	(785.75)
TR-20231016-08-D	\$	(570.16)
Operating	\$	(570.16)
Vantage Bank 11658		
Debit		
1003 - Administration - Technology		
432 - Technology Services - Digital Record and Workflow System	\$	(74.62)
434 - Technology Services - Website and Email System	\$	(212.38)
435 - Technology Services - Phone System	\$	(218.65)
436 - Technology Services - Internet	\$	(64.51)
TR-20231016-09-D	\$	(3,638.01)
Operating	\$	(3,638.01)
Vantage Bank 11658		
Debit		
1004 - Administration - General		
222 - Professional and Technical Services - Tax Assessor	\$	(3,638.01)
TR-20231025-01-C	\$	2,174.51
Operating	\$	2,174.51
Vantage Bank 11658		
Credit		
1001 - Administration - Revenue		
0120 - Tax Collections	\$	2,174.51
TR-20231031-01-C	\$	73.77
Operating	\$	73.77
Vantage Bank 11658		
Credit		
1001 - Administration - Revenue		
0130 - Interest Income	\$	73.77
TR-20231031-01-D	\$	(15.92)
Operating	\$	(15.92)
Vantage Bank 11658		
Debit		
1001 - Administration - Revenue		
220 - Professional and Technical Services	\$	(15.92)
TR-20231031-02-C	\$	1,425.76
Reserve	\$	1,425.76
CD 65382		
Credit		

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

Tab: Transaction Summary - List

1001 - Administration - Revenue		
0130 - Interest Income	\$	1,425.76
TR-20231107-01-C	\$	40,800.26
Operating	\$	40,800.26
Vantage Bank 11658		
Credit		
1001 - Administration - Revenue		
0120 - Tax Collections	\$	40,800.26
TR-20231113-01-C	\$	20,014.04
Operating	\$	20,014.04
Vantage Bank 11658		
Credit		
1001 - Administration - Revenue		
0120 - Tax Collections	\$	20,014.04
TR-20231127-01-D	\$	(435.39)
Operating	\$	(435.39)
Vantage Bank 11658		
Debit		
1003 - Administration - Technology		
430 - Technology Services - Miscellaneous	\$	(44.69)
432 - Technology Services - Digital Record and Workflow System	\$	(74.62)
435 - Technology Services - Phone System	\$	(251.57)
436 - Technology Services - Internet	\$	(64.51)
TR-20231128-01-C	\$	150.00
Operating	\$	150.00
Vantage Bank 11658		
Credit		
1001 - Administration - Revenue		
0143 - District Fees - Permitting	\$	150.00
TR-20231128-02-C	\$	150.00
Operating	\$	150.00
Vantage Bank 11658		
Credit		
1001 - Administration - Revenue		
0143 - District Fees - Permitting	\$	150.00
TR-20231128-03-C	\$	22,727.16
Operating	\$	22,727.16
Vantage Bank 11658		
Credit		
1001 - Administration - Revenue		
0120 - Tax Collections	\$	22,727.16
TR-20231130-01-C	\$	72.09
Operating	\$	72.09

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

Vantage Bank 11658	
Credit	
1001 - Administration - Revenue	
0130 - Interest Income	\$ 72.09
TR-20231130-01-D	\$ (16.24)
Operating	\$ (16.24)
Vantage Bank 11658	
Debit	
1004 - Administration - General	
220 - Professional and Technical Services	\$ (16.24)
TR-20231130-02-C	\$ 804.96
Reserve	\$ 804.96
CD 1118	
Credit	
1001 - Administration - Revenue	
0130 - Interest Income	\$ 804.96
TR-20231204-01-D	\$ (1,221.58)
Operating	\$ (1,221.58)
Vantage Bank 11658	
Debit	
1004 - Administration - General	
220 - Professional and Technical Services	\$ (250.00)
223 - Professional and Technical Services - Appraisal District	\$ (971.58)
TR-20231204-02-D	\$ (250.00)
Operating	\$ (250.00)
Vantage Bank 11658	
Debit	
1004 - Administration - General	
220 - Professional and Technical Services	\$ (250.00)
TR-20231204-03-D	\$ (250.00)
Operating	\$ (250.00)
Vantage Bank 11658	
Debit	
1004 - Administration - General	
220 - Professional and Technical Services	\$ (250.00)
TR-20231206-01-C	\$ 2,099.73
Operating	\$ 2,099.73
Vantage Bank 11658	
Credit	
1001 - Administration - Revenue	
0120 - Tax Collections	\$ 2,099.73
TR-20231215-01-C	\$ 4,695.89
Operating	\$ 4,695.89

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

Tab: Transaction Summary - List

Vantage Bank 11658		
Credit		
1001 - Administration - Revenue		
0120 - Tax Collections	\$	4,695.89
TR-20231215-02-C	\$	28.01
Operating	\$	28.01
Vantage Bank 11658		
Credit		
1001 - Administration - Revenue		
0120 - Tax Collections	\$	28.01
TR-20231228-01-D	\$	(882.60)
Operating	\$	(882.60)
Vantage Bank 11658		
Debit		
3000 - Groundwater Management		
500 - Public Notices and Publications	\$	(882.60)
TR-20231228-02-D	\$	(1,372.74)
Operating	\$	(1,372.74)
Vantage Bank 11658		
Debit		
1003 - Administration - Technology		
432 - Technology Services - Digital Record and Workflow System	\$	(74.62)
434 - Technology Services - Website and Email System	\$	(948.00)
435 - Technology Services - Phone System	\$	(249.78)
436 - Technology Services - Internet	\$	(100.34)
TR-20231231-01-C	\$	72.56
Operating	\$	72.56
Vantage Bank 11658		
Credit		
1001 - Administration - Revenue		
0130 - Interest Income	\$	72.56
TR-20231231-01-D	\$	(16.38)
Operating	\$	(16.38)
Vantage Bank 11658		
Debit		
1004 - Administration - General		
220 - Professional and Technical Services	\$	(16.38)
TR-20240117-01-D	\$	(8,240.00)
Operating	\$	(8,240.00)
Vantage Bank 11658		
Debit		
4000 - Groundwater Monitoring		
415 - Equipment - Field	\$	(8,240.00)

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

TR-20240117-02-D	\$	(118.00)
Operating	\$	(118.00)
Vantage Bank 11658		
Debit		
1004 - Administration - General		
900 - Miscellaneous	\$	(118.00)
TR-20240117-03-D	\$	(214.40)
Operating	\$	(214.40)
Vantage Bank 11658		
Debit		
3000 - Groundwater Management		
500 - Public Notices and Publications	\$	(214.40)
TR-20240117-04-D	\$	(600.00)
Operating	\$	(600.00)
Vantage Bank 11658		
Debit		
1003 - Administration - Technology		
900 - Miscellaneous	\$	(600.00)
TR-20240118-01-C	\$	2,653.10
Operating	\$	2,653.10
Vantage Bank 11658		
Credit		
1001 - Administration - Revenue		
0120 - Tax Collections	\$	2,653.10
TR-20240124-01-C	\$	8,203.20
Operating	\$	8,203.20
Vantage Bank 11658		
Credit		
1001 - Administration - Revenue		
0120 - Tax Collections	\$	8,203.20
TR-20240129-01-C	\$	79.96
Operating	\$	79.96
Vantage Bank 11658		
Credit		
1001 - Administration - Revenue		
0120 - Tax Collections	\$	79.96
TR-20240131-01-C	\$	83.27
Operating	\$	83.27
Vantage Bank 11658		
Credit		
1001 - Administration - Revenue		
0130 - Interest Income	\$	83.27
TR-20240131-01-D	\$	(16.18)

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

Tab: Transaction Summary - List

Operating	\$	(16.18)
Vantage Bank 11658		
Debit		
1004 - Administration - General		
220 - Professional and Technical Services	\$	(16.18)
TR-20240131-02-C	\$	1,433.85
<hr/>		
Reserve	\$	1,433.85
CD 65382		
Credit		
1001 - Administration - Revenue		
0130 - Interest Income	\$	1,433.85
TR-20240205-01-D	\$	(180.00)
<hr/>		
Operating	\$	(180.00)
Vantage Bank 11658		
Debit		
1004 - Administration - General		
210 - Legal Services	\$	(180.00)
TR-20240205-02-D	\$	(250.00)
<hr/>		
Operating	\$	(250.00)
Vantage Bank 11658		
Debit		
1004 - Administration - General		
220 - Professional and Technical Services	\$	(250.00)
TR-20240205-04-D	\$	(250.00)
<hr/>		
Operating	\$	(250.00)
Vantage Bank 11658		
Debit		
1004 - Administration - General		
220 - Professional and Technical Services	\$	(250.00)
TR-20240206-01-C	\$	11,673.45
<hr/>		
Operating	\$	11,673.45
Vantage Bank 11658		
Credit		
1001 - Administration - Revenue		
0120 - Tax Collections	\$	11,673.45
TR-20240214-01-C	\$	57,116.13
<hr/>		
Operating	\$	57,116.13
Vantage Bank 11658		
Credit		
1001 - Administration - Revenue		
0120 - Tax Collections	\$	57,116.13
TR-20240229-01-C	\$	75.93
<hr/>		
Operating	\$	75.93

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

Vantage Bank 11658			
Credit			
1001 - Administration - Revenue			
0130 - Interest Income		\$	75.93
TR-20240229-01-D		\$	(16.32)
Operating		\$	(16.32)
Vantage Bank 11658			
Debit			
1004 - Administration - General			
220 - Professional and Technical Services		\$	(16.32)
TR-20240229-02-C		\$	806.47
Reserve		\$	806.47
CD 1118			
Credit			
1001 - Administration - Revenue			
0130 - Interest Income		\$	806.47
(blank)			
(blank)			
(blank)			
(blank)			
(blank)			
(blank)			
Grand Total		\$	145,688.64

Refugio County Groundwater Conservation District

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

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

The investment position of the Refugio County 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, 2) cash deposited into certificates of deposit for the purposes of holding monies of the Reserve Fund. The accounts are secured by FDIC insurance and pledged collateral in accordance with state law and the Investment Policy of the District.

During the reporting period, the District deposited cash in an interest-bearing, demand deposit account at Vantage Bank Texas (Account Number: 11658) for the purpose of holding monies of the Operating Fund and Reserve 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 held money of the Reserve Fund in a certificate of deposit (Number: 2261118) 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: 65382) for the purpose of holding monies of the Reserve Fund and receiving interest deposits of the account.

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*	Vantage Bank Texas - 11658	Operating and Reserve	0.1000%	\$922,493.53	\$922,493.53
Interest-Bearing Certificate of Deposit Bank Account*	Vantage Bank Texas - 2261118	Reserve	0.7474%	\$428,096.67	\$428,096.67

Interest-Bearing Certificate of Deposit Bank Account*	Vantage Bank Texas – 65382	Reserve	2.25%	\$254,262.01	\$254,262.01
Total:				\$1,604,852.21	\$1,604,852.21

* Based on monthly statements provided by banking institutions.

Summary of Insurance and Collateral by Institution

Institution	FDIC Insurance	Vantage Bank Line of Credit	Total Insurance and Pledged Securities
Vantage Bank Texas	\$ 250,000.00	1,500,000.00	\$1,750,000.00

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

Asset	Yield	Maturity Date
Interest-Bearing Demand Deposit Account#: 11658	0.10%	N/A
Interest-Bearing Certificate of Deposit Account #: 2261118	0.74%	11/29/2024
Interest-Bearing Certificate of Deposit Account #: 65382	2.25%	4/21/2025

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

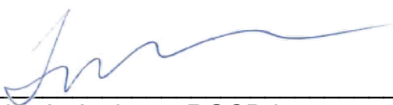
Investment	Fund
Cash Deposits in Interest-Bearing Demand Deposit Account	Operating and Reserve
Cash Deposits in Interest-Bearing Certificate of Deposit Account	Reserve
Cash Deposits in Interest-Bearing Certificate of Deposit Account	Reserve

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, RGCD Investment Officer

4/9/2024
 Date

Refugio County Groundwater Conservation District

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

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

The investment position of the Refugio County 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, 2) cash deposited into certificates of deposit for the purposes of holding monies of the Reserve Fund. The accounts are secured by FDIC insurance and pledged collateral in accordance with state law and the Investment Policy of the District.

During the reporting period, the District deposited cash in an interest-bearing, demand deposit account at Vantage Bank Texas (Account Number: 11658) for the purpose of holding monies of the Operating Fund and Reserve 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 held money of the Reserve Fund in a certificate of deposit (Number: 2261118) 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: 65382) for the purpose of holding monies of the Reserve Fund and receiving interest deposits of the account.

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*	Vantage Bank Texas - 11658	Operating and Reserve	0.1000%	\$982,422.72	\$982,422.72
Interest-Bearing Certificate of Deposit Bank Account*	Vantage Bank Texas - 2261118	Reserve	0.7474%	\$428,903.14	\$428,903.14

Interest-Bearing Certificate of Deposit Bank Account*	Vantage Bank Texas – 65382	Reserve	2.25%	\$254,262.01	\$254,262.01
Total:				\$1,665,587.87	\$1,665,587.87

* Based on monthly statements provided by banking institutions.

Summary of Insurance and Collateral by Institution

Institution	FDIC Insurance	Vantage Bank Line of Credit	Total Insurance and Pledged Securities
Vantage Bank Texas	\$ 250,000.00	1,500,000.00	\$1,750,000.00

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

Asset	Yield	Maturity Date
Interest-Bearing Demand Deposit Account#: 11658	0.10%	N/A
Interest-Bearing Certificate of Deposit Account #: 2261118	0.74%	11/29/2024
Interest-Bearing Certificate of Deposit Account #: 65382	2.25%	4/21/2025

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

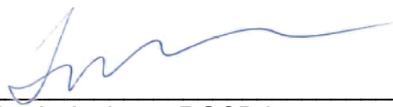
Investment	Fund
Cash Deposits in Interest-Bearing Demand Deposit Account	Operating and Reserve
Cash Deposits in Interest-Bearing Certificate of Deposit Account	Reserve
Cash Deposits in Interest-Bearing Certificate of Deposit Account	Reserve

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, RGCD Investment Officer

4/9/2024
 Date