

July 7, 2024

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

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

Dear Mr. Andruss,

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

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

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

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

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

I look forward to discussing the proposal with you.

Sincerely,



Steven C Young, PhD, PE, PG

Principal Geoscientist

INTERA, Inc

Refugio Groundwater Conservation District

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THE STATE OF TEXAS
REFUGIO COUNTY

The Board of Directors of the Refugio Groundwater Conservation District convened a meeting on April 15, 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	Present

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 provided the following report:

Regarding Well Registration Processing for FY2024.

As of April 2, 2024, staff had received 4 well registration applications (ARWs) since October 1, 2023:

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As of April 2, 2024, staff had received 5 Notices of Intent to Drill a Well (NIDWs) since October 1, 2023:

Regarding Production Permit Renewal Processing for FY2024.

As of April 2, 2024, staff had received 0 production permit renewal requests (ARPs) since October 1, 2023.

Regarding Permit Processing for FY2024.

As of April 2, 2024, staff had initiated 3 permitting request case (PRCs) since October 1, 2023:

As of April 2, 2024, staff had 1 permitting request case pending:

As of April 8, 2024, staff had 24 active or approved production permits recorded in the permitting database with a combined amount of authorized groundwater production per year of 1,972.09 acre-feet.

Regarding Groundwater Production Report Processing for CY2023.

As of April 2, 2024, staff had processed 40 groundwater production reports for the preceding calendar year since October 1, 2023.

As of April 8, 2024, staff had recorded groundwater production reports for 40 water wells reporting 1,019.27 acre-feet of groundwater production during CY2023. (TWDB estimated the volume of groundwater produced for rural domestic, livestock, mining, and rig supply exempt uses in Refugio County in Year 2020 was 580 acre-feet. See: TWDB - Projected Exempt Groundwater Use Estimates.).

Regarding Manage Investigations related to Permitting Violations for FY2024.

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

As of April 2, 2024, staff had 2 active investigations related to groundwater management (i.e., permitting):

Regarding Manage Enforcement Cases related to Permitting Violations for FY2024.

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

As of January 30, 2024, staff had 0 unresolved enforcement cases related to groundwater management (i.e., permitting):

Board Action: None.

3.1 – Investigation – INV-20231115.1519 – Failure to Report Groundwater Production

Meeting Discussion: Mr. Andruss explained as of April 4, 2024, the District has identified 2 wells under investigation Investigations - INV-20231115.1519 - Failure to Satisfy Rules of the District - Production Reporting for CY2023 - Active that have potentially violated RULE 4.2: REPORTING REQUIREMENT RELATED TO NON-EXEMPTUSE WELLS by failing to report the volume of groundwater produced from the non-exempt-use well for the previous calendar year (January 1 to December 31) during January of the current calendar year.

On November 11, 2023, the general manager initiated the investigation.

On April 2, 2024, the general manager developed a list of wells and ownership information related to well that appear to have failed to satisfied the requirement to report groundwater production for CY2023.

RGCD - List of Wells and Ownership Data - Potential Failure to Report Groundwater Production - 20240402.pdf

The district has classified the potential violators based on landownership (no tax parcel identified for NW-00382) into the following groups based the provisions of RULE 11.10: PENALTIES of the Rules of the District:

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

none.

Group 2: Persons with multiple violations and no previous violations:

none.

Group 3: Persons with previous violation of the related rule in the previous 5-year period:

1. JM PRESSURE PUMPING LLC; 706 LANTANA ST; REFUGIO; TX; 78377; NW-00472

a. Enforcement Case Violation - ECV-20230418-04 - JM PRESSURE PUMPING LLC (South Central Cementers) - Failure to Report Groundwater Production CY2022 for Well NW-00472 - Resolved

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2. Roywell Services, Inc., P.O. Box 1329. Bellaire, Texas 77402; NW-00382

a. Enforcement Case Violation - ECV-20230418-03 - Roywell Services Inc. - Failure to Report Groundwater Production CY2022 for Well NW-00382 - Unresolved/Suspended

b. Enforcement Case Violation - ECV-20221031-03 - Roywell Services INC - Failure to Report Groundwater Production - Unresolved

If the boards find that violations have occurred in the instances identified in file RGCD - List of Wells and Ownership Data - Potential Failure to Report Groundwater Production - 20240402.pdf and instruct staff to proceed with enforcement efforts, staff will:

- a) mail 1st notice of violation and any approved settlement offer to the landowner associated with the appraisal district tax parcel by CMRRR and to the registered well owner by regular mail by May 1, 2024;
- b) mail the 2nd notice of violation and any approved settlement offer to the landowner associated with the appraisal district tax parcel by CMRRR and to the registered well owner by regular mail by June 1, 2024,
- c) mail the notice of need to file suit and any approved settlement offer to the landowner associated with the appraisal district tax parcel by CMRRR and to the registered well owner by regular mail by June 30, 2024,
- d) publish an enforcement hearing notice for any unresolved violations for the July 15, 2024 board meeting by July 5, 2024, and
- e) present any unresolved violations to the board at the July 15, 2024 meeting with a recommendation that board: 1) confirm the findings of violation and penalties and 2) referred to the violations to legal counsel for filing suit before the meeting scheduled for October 16, 2024.

Board Action: Mr. Borden moved to:

For Group 3:

Persons with a previous violation of the related rule in the previous 5-year period.

1. find that JM Pressure Pumping (Well registered to South Central Cementers) violated RULE 4.2: REPORTING REQUIREMENT RELATED TO NON-EXEMPTUSE WELLS of the Rules of the District related to well NW-00472 unless evidence to the contrary or evidence of relevant extenuating circumstances is submitted to the District;
2. authorize the General Manager to initiate an enforcement case regarding the violation;
3. set a \$250.00 penalty for the violation per RULE 11.10: PENALTIES of the Rules of the District; and

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4. offer to settle the violation if JM Pressure Pumping LLC. (Well registered to South Central Cementers) consents to the following conditions:

- a. acknowledges the violation by June 30, 2024;
- b. pays a settlement fee of \$20.00 by June 30, 2024; and
- c. submits an administratively complete groundwater production report for calendar year 2023 by June 30, 2024.

1. find that Roywell Services, Inc. violated RULE 4.2: REPORTING REQUIREMENT RELATED TO NON-EXEMPTUSE WELLS of the Rules of the District related to well NW-00382 unless evidence to the contrary or evidence of relevant extenuating circumstances is submitted to the District;

2. authorize the General Manager to initiate an enforcement case regarding the violation;

3. set a \$250.00 penalty for the violation per RULE 11.10: PENALTIES of the Rules of the District; and

4. offer to settle the violation if Roywell Services, Inc. consents to the following conditions:

- a. acknowledges the violation by June 30, 2024;
- b. pays a settlement fee of \$20.00 by June 30, 2024; and
- c. submits an administratively complete groundwater production report for calendar year 2023 by June 30, 2024.

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 provided the following report:

Regarding Well Inspections for FY2024.

As of April 8, 2024, staff had recorded 6 well inspection forms (WIFs) since October 1, 2023:

Regarding Manage Investigations related to Groundwater Protection for FY2024.

As of April 8, 2024, staff had initiated 0 investigations related to Groundwater Protection since October 1, 2023:

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As of April 8, 2024, staff had 1 active investigation related to Groundwater Protection:

Regarding Manage Enforcement Cases related to Groundwater Protection for FY2024.

As of April 8, 2024, the Board had initiated 0 enforcement cases related to Groundwater Protection since October 1, 2023:

As of April 8, 2024, staff had 0 unresolved enforcement case violations related to Groundwater Protection:

Board Action: None.

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

5.0 – Report regarding Groundwater Monitoring

Meeting Discussion: Mr. Andruss provided the following report:

Regarding Monitor Drought Conditions for FY2024.

As of April 8, 2024, the U.S. Drought Monitor indicates that 0% of Refugio County is experiencing dry or drought conditions.

As of April 8, 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.

Regarding Synoptic Aquifer Monitoring for FY2024.

As of April 8, 2024, staff had collected 8 water level measurements since October 1, 2023:

Regarding Advanced Aquifer Monitoring for FY2024.

On February 13, 2024, staff, with technical support from WellIntel, successfully installed a water level monitoring instrument on well GW-00152 owned by Mr. Keefe.

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As of April 9, 2024, the sensor had collected and uploaded 334 water level measurements to the WellIntel Analytics Dashboard. The graph below depicts the water level measurements collected from GW-00152.

After the successful installation and configuration of a conductivity sensor at a WellIntel monitoring site in Victoria County, Staff have ordered a conductivity sensor to be installed at GW-00152 to continue implementation of the Advanced Aquifer Monitoring Project.

Regarding Baseline Water Quality Aquifer Monitoring for FY2024.

No report.

Regarding Ad-Hoc Baseline Water Quality Sampling for FY2024.

As of April 8, 2024, staff had collected 5 water quality field measurements since October 1, 2023:

As of April 8, 2024, staff had collected 0 water quality samples since October 1, 2023:

As of April 8, 2024, staff had received 0 water quality lab reports since October 1, 2023:

Regarding Annual Water Level Assessment for FY2024.

No report.

Regarding Annual Water Quality Assessment for FY2024.

No report.

Regarding Monitoring Network Assessment and Improvement Project for FY2024.

No report.

Board Action: None.

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

6.0 – Report regarding Groundwater Conservation

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Meeting Discussion: None.

Board Action: None.

6.1 – Conservation Education and Teacher Professional Development

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

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

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

The total cost for the project is projected to at \$17,540. The proposal does not assign a cost to the valuable contributions of time to be made by Teresa LeSage-Clements of UHV, Dmitri Sobolev of UHV, John Snyder of VISD, Tim Andruss of VCGCD, or the administrative staff members of the cooperating entities. Furthermore, the proposal does not assign a cost to the valuable contributions made by the UHV, the City of Victoria, the VISD, the INVISTA Victoria Plant Wetland, or the Clements Ranch for providing access to facilities to be used during the workshops.

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

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

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

7.0 – Report regarding Groundwater Resource Planning

Meeting Discussion: Mr. Andruss provided the following report:

Regarding Regional Water Planning Participation for FY2024.

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

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

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

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

Board Action: None.

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

8.0 – Report regarding Groundwater Policy

Meeting Discussion: Mr. Andruss provided the following report:

Regarding Management Plan Revisions for FY2024.

No report.

Regarding Rule Amendments for FY2024.

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

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

Staff will coordinate with legal counsel on draft revisions to the rules of the district and present recommendations to the Board on July 15, 2024.

Regarding Legislative Support and Lobbying for FY2024.

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

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

Board Action: None.

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

9.0 – Report regarding Administration and Management

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

Regarding Election Coordination for CY2024.

No report.

Regarding Financial Audit for FY2023.

On March 22, 2024, Mr. Cox with Goldman, Hunt and Notz, LLP informed the District that he anticipates presenting the audit report to the Board on July 15, 2024.

Regarding Investment Management for FY2024.

On April 9, 2024, representatives from TexPool notified staff of two defects within the TexPool Participation Agreement.

Regarding Financial Record Processing and Reporting for FY2024.

See: MFC-20240415-9.2 - Financial Reports of the District.

See: MFC-20240415-9.2.1 - Financial Transaction Review.

See: MFC-20240415-9.4 - Unpaid Accounts Payable.

Regarding Budget Development for FY2025.

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Staff will develop and present preliminary budget information to the Board on July 15, 2024.

Regarding Asset Tracking for FY2024.

No report.

Regarding Public Funds Training for FY2024.

No report.

Regarding Website Improvements.

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

See: <https://www.rgcd.org/incentivization-of-monitoring-program>

See: <https://www.rgcd.org/groundwater-production-reporting-for-cy2023>

See: <https://www.rgcd.org/electronic-groundwater-production-report-form>

See: <https://www.rgcd.org/production-permit-renewals-for-cy2024>

See: <https://www.rgcd.org/electronic-application-to-renew-a-permit>

Regarding Public Notice and Meeting Coordination for FY2024.

The next meetings of the Board are scheduled for 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.

See: MFC-20240415-9.1 - Minutes of Previous Meetings.

Regarding Performance Audit for FY2023.

Staff will develop and present the performance audit for FY2023 to the Board on July 15, 2024.

Regarding Project Management for FY2024.

No report.

Regarding Administrative Policy Review for FY2024.

No report.

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Regarding Transparency Reporting for FY2024.

No report.

Regarding Cybersecurity Training for FY2024.

No report.

Regarding Consultant Review for FY2024.

No report.

Regarding Open Government Training for FY2024.

No report.

Regarding District Liability Insurance Review and Renewal for FY2024.

No report.

Regarding Digital Record Archiving for FY2024.

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

Regarding Physical Record Archiving for FY2024.

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

Board Action: None.

9.1 – Minutes of the Previous Meeting

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

Board Action: Mr. Biery moved to accept and approve the meeting minutes for February 5, 2024 and March 25, 2024, as drafted. Mr. Snyder seconded the motion. The motion passed unanimously.

9.2 – Financial Reports of the District

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Meeting Discussion: Mr. Andruss explained on February 27, 2024, the internal financial report for September 2023 was revised to correct the assignments of budget categories for several transactions recorded and reconciled in the financial tracking spreadsheet and related reports. The correct reports were supplied to Mr. Cox of Goldman, Hunt and Notz, LLP for review as part of the financial audit of FY2023.

The internal financial reports of the District for January and February 2024, have been sent to the directors prior to the meeting.

Board Action: Ms. Rose moved to accept and approve the financial reports for January and February 2024. Mr. Biery seconded the motion. The motion passed unanimously.

9.2.1 – Financial Transaction Review

Meeting Discussion: Mr. Andruss explained that since January 30, 2024, as of February 29, 2024, there have been 6 accounts payable, and 6 accounts receivable transactions recorded.

Board Action: None.

9.3 – Investments of the District

Meeting Discussion: Mr. Andruss explained the investment reports for January and February 2024 have been sent to the board prior to the meeting.

Board Action: Mr. Borden moved to accept the investment reports for January and February 2024. 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. Biery moved to authorize the general manager to pay the following items:

1. ACCTP-20240415-01 - \$250.00 - Carroll Borden - March Meeting
2. ACCTP-20240415-02 - \$250.00 - Carroll Borden - April Meeting
3. ACCTP-20240415-03 - \$250.00 - John Snyder - March Meeting
4. ACCTP-20240415-04 - \$250.00 - John Snyder - April Meeting

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5. ACCTP-20240415-05 - \$250.00 - Fredric Biery - March Meeting
6. ACCTP-20240415-06 - \$250.00 - Fredric Biery - April Meeting
7. ACCTP-20240415-07 - \$250.00 - Cynthia Rose - March Meeting
8. ACCTP-20240415-08 - \$250.00 - Cynthia Rose - April Meeting
9. ACCTP-20240415-09 - \$1,721.48 - VCGCD - Records Archiving Reimbursement
10. ACCTP-20240415-10 - \$1,868.33 - VCGCD - Supplies and Mileage Reimbursement
11. ACCTP-20240415-11 - \$630.00 – ABM
12. ACCTP-20240415-12 - \$360.00 – ABM
13. ACCTP-20240415-13 - \$3,600.00 – Office Lease
14. ACCTP-20240415-14 - \$3,600.00 - Office Lease

Ms. Rose seconded the motion. The motion passed unanimously.

Agenda Item 10: Consideration of and possible action on matters related to legal counsel report.

10.0 – Legal Counsel Report

Meeting Discussion: Mr. Allison gave report.

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

Meeting Discussion: None.

Board Action: None.

Agenda Item 12: Adjourn.

12.0 – Adjourn Meeting

Meeting Discussion: None.

Board Action: Ms. Rose moved to adjourn the meeting at approximately 6:48 PM, after concluding all business of the District. Mr. Biery seconded the motion. The motion passed unanimously.

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

604 E. Commerce St., Refugio, Texas 78377

P.O. Box 116, Refugio, Texas 78377

Phone (361) 526-1483 | Fax (361) 526-1294 | www.rgcd.org

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.

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

Refugio Groundwater Conservation District Internal Control Review Report

Reporting Period Start: 3/1/24

Reporting Period Stop: 3/31/24

Related Documentation

[RGCD - Adm - FM - Financial Registry - FY2024 - Check Out 20240701.0850 CPD - Check In 20240701.1213 CPD](#)

Bank Statement Links:

- [1. RGCD - Adm - FM - Bank Statements - BS-20240131-02 - CD# 65382 - RECONCILED](#)
- [2. RGCD - Adm - FM - Bank Statements - BS-20240229-02 - CD# 1118 - RECONCILED](#)
- [3. RGCD - Adm - FM - Bank Statements - BS-20240331-01 - Vantage Bank 11658 - 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-20240331-01 - March 2024](#)

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

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

Internal Control Review

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

Comments:

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

Comments:

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

Comments:

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

Comments:

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

Comments:

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

Comments:

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

Comments:

PDF of Executed Report:

Caitlynn Davenport

Note Template Link: [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-20240331-01: DATE: 03/31/20	BS-20240331-01	Operating	\$ 841,205.12	\$ 175,720.23	\$ (53,990.39)	\$ 962,934.96	\$ 962,934.96	\$ -
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	\$ 180,191.27	\$ (53,990.39)	\$ 1,646,100.11	\$ 1,646,100.11	\$ -

Budget Program	Budget Amount	Transaction Total	Budget Balance
1001 - Administration - Revenue	\$ 215,400.00	\$ 180,175.35	\$ (35,224.65)
1003 - Administration - Technology	\$ (20,700.00)	\$ (3,899.39)	\$ 16,800.61
1004 - Administration - General	\$ (124,300.00)	\$ (13,078.33)	\$ 111,221.67
1005 - Administration - General	\$ (7,200.00)	\$ -	\$ 7,200.00
2000 - Groundwater Conservation	\$ (9,500.00)	\$ (4,554.99)	\$ 4,945.01
3000 - Groundwater Management	\$ (1,000.00)	\$ (5,651.98)	\$ (4,651.98)
4000 - Groundwater Monitoring	\$ (43,100.00)	\$ (12,794.98)	\$ 30,305.02
5000 - Groundwater Policy	\$ -	\$ (4,884.94)	\$ (4,884.94)
6000 - Groundwater Protection	\$ (2,000.00)	\$ (4,554.93)	\$ (2,554.93)
8000 - Groundwater Resource Planning	\$ (7,500.00)	\$ (4,554.93)	\$ 2,945.07
Total	\$ 100.00		\$ 126,100.88

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	\$ 174,966.16	\$ (6,933.84)
0130 - Interest Income	\$ 3,500.00	\$ 4,925.11	\$ 1,425.11
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)	\$ (2,846.92)	\$ 2,153.08
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)	\$ (31,884.74)	\$ 39,915.26
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)	\$ (199.78)	\$ 300.22
432 - Technology Services - Digital Record and Workflow System	\$ (7,000.00)	\$ (356.59)	\$ 6,643.41
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)	\$ (1,188.43)	\$ 1,611.57
436 - Technology Services - Internet	\$ (1,000.00)	\$ (394.21)	\$ 605.79
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		\$ 126,100.88

Program	Sum of Split Amount
1001 - Administration - Revenue	\$ 180,175.35
1003 - Administration - Technology	\$ (3,899.39)
1004 - Administration - General	\$ (13,078.33)
2000 - Groundwater Conservation	\$ (4,554.99)
3000 - Groundwater Management	\$ (5,651.98)
4000 - Groundwater Monitoring	\$ (12,794.98)
5000 - Groundwater Policy	\$ (4,884.94)
6000 - Groundwater Protection	\$ (4,554.93)
8000 - Groundwater Resource Planning	\$ (4,554.93)
(blank)	
Grand Total	\$ 126,200.88

Category	Sum of Split Amount
0120 - Tax Collections	\$ 174,966.16
0130 - Interest Income	\$ 4,925.11
0143 - District Fees - Permitting	\$ 300.00
210 - Legal Services	\$ (1,170.00)
220 - Professional and Technical Services	\$ (2,846.92)
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	\$ (31,884.74)
415 - Equipment - Field	\$ (8,240.00)
430 - Technology Services - Miscellaneous	\$ (199.78)
432 - Technology Services - Digital Record and Workflow System	\$ (356.59)
434 - Technology Services - Website and Email System	\$ (1,160.38)
435 - Technology Services - Phone System	\$ (1,188.43)
436 - Technology Services - Internet	\$ (394.21)
500 - Public Notices and Publications	\$ (1,221.75)
900 - Miscellaneous	\$ (718.00)
(blank)	
Grand Total	\$ 126,200.88

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.

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-20240117-01-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-20240205-03-D	\$	(5,166.25)
<hr/>		
Operating	\$	(5,166.25)
Vantage Bank 11658		
Debit		
1004 - Administration - General		
227 - Professional and Technical Services - VCGCD	\$	(738.04)
2000 - Groundwater Conservation		
227 - Professional and Technical Services - VCGCD	\$	(738.04)
3000 - Groundwater Management		
227 - Professional and Technical Services - VCGCD	\$	(738.04)
4000 - Groundwater Monitoring		
227 - Professional and Technical Services - VCGCD	\$	(738.04)
5000 - Groundwater Policy		
227 - Professional and Technical Services - VCGCD	\$	(738.03)
6000 - Groundwater Protection		
227 - Professional and Technical Services - VCGCD	\$	(738.03)
8000 - Groundwater Resource Planning		
227 - Professional and Technical Services - VCGCD	\$	(738.03)
TR-20240205-04-D	\$	(250.00)
<hr/>		
Operating	\$	(250.00)

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

Vantage Bank 11658		
Debit		
1004 - Administration - General		
220 - Professional and Technical Services	\$	(250.00)
TR-20240205-05-D	\$	(250.00)
Operating	\$	(250.00)
Vantage Bank 11658		
Debit		
1004 - Administration - General		
220 - Professional and Technical Services	\$	(250.00)
TR-20240205-06-D	\$	(600.00)
Operating	\$	(600.00)
Vantage Bank 11658		
Debit		
1003 - Administration - Technology		
430 - Technology Services - Miscellaneous	\$	(175.26)
432 - Technology Services - Digital Record and Workflow System	\$	(74.62)
435 - Technology Services - Phone System	\$	(249.78)
436 - Technology Services - Internet	\$	(100.34)
TR-20240205-07-D	\$	(250.00)
Operating	\$	(250.00)
Vantage Bank 11658		
Debit		
1004 - Administration - General		
220 - Professional and Technical Services	\$	(250.00)
TR-20240205-08-D	\$	(250.00)
Operating	\$	(250.00)
Vantage Bank 11658		
Debit		
1004 - Administration - General		
220 - Professional and Technical Services	\$	(250.00)
TR-20240205-09-D	\$	(5,166.25)
Operating	\$	(5,166.25)
Vantage Bank 11658		
Debit		
1004 - Administration - General		
227 - Professional and Technical Services - VCGCD	\$	(738.04)
2000 - Groundwater Conservation		
227 - Professional and Technical Services - VCGCD	\$	(738.04)
3000 - Groundwater Management		
227 - Professional and Technical Services - VCGCD	\$	(738.04)
4000 - Groundwater Monitoring		
227 - Professional and Technical Services - VCGCD	\$	(738.04)

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

Tab: Transaction Summary - List

5000 - Groundwater Policy		
227 - Professional and Technical Services - VCGCD	\$	(738.03)
6000 - Groundwater Protection		
227 - Professional and Technical Services - VCGCD	\$	(738.03)
8000 - Groundwater Resource Planning		
227 - Professional and Technical Services - VCGCD	\$	(738.03)
TR-20240205-10-D	\$	(5,166.25)
Operating	\$	(5,166.25)
Vantage Bank 11658		
Debit		
1004 - Administration - General		
227 - Professional and Technical Services - VCGCD	\$	(738.04)
2000 - Groundwater Conservation		
227 - Professional and Technical Services - VCGCD	\$	(738.04)
3000 - Groundwater Management		
227 - Professional and Technical Services - VCGCD	\$	(738.04)
4000 - Groundwater Monitoring		
227 - Professional and Technical Services - VCGCD	\$	(738.04)
5000 - Groundwater Policy		
227 - Professional and Technical Services - VCGCD	\$	(738.03)
6000 - Groundwater Protection		
227 - Professional and Technical Services - VCGCD	\$	(738.03)
8000 - Groundwater Resource Planning		
227 - Professional and Technical Services - VCGCD	\$	(738.03)
TR-20240205-11-D	\$	(5,166.25)
Operating	\$	(5,166.25)
Vantage Bank 11658		
Debit		
1004 - Administration - General		
227 - Professional and Technical Services - VCGCD	\$	(738.04)
2000 - Groundwater Conservation		
227 - Professional and Technical Services - VCGCD	\$	(738.04)
3000 - Groundwater Management		
227 - Professional and Technical Services - VCGCD	\$	(738.04)
4000 - Groundwater Monitoring		
227 - Professional and Technical Services - VCGCD	\$	(738.04)
5000 - Groundwater Policy		
227 - Professional and Technical Services - VCGCD	\$	(738.03)
6000 - Groundwater Protection		
227 - Professional and Technical Services - VCGCD	\$	(738.03)
8000 - Groundwater Resource Planning		
227 - Professional and Technical Services - VCGCD	\$	(738.03)
TR-20240206-01-C	\$	11,673.45

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

Operating	\$ 11,673.45
Vantage Bank 11658	
Credit	
1001 - Administration - Revenue	
0120 - Tax Collections	\$ 11,673.45
TR-20240214-01-C	\$ 57,116.13
Operating	\$ 57,116.13
Vantage Bank 11658	
Credit	
1001 - Administration - Revenue	
0120 - Tax Collections	\$ 57,116.13
TR-20240229-01-C	\$ 75.93
Operating	\$ 75.93
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
TR-20240307-01-C	\$ 1,362.41
Operating	\$ 1,362.41
Vantage Bank 11658	
Credit	
1001 - Administration - Revenue	
0120 - Tax Collections	\$ 1,362.41
TR-20240318-01-C	\$ 1,104.26
Operating	\$ 1,104.26
Vantage Bank 11658	
Credit	
1001 - Administration - Revenue	
0120 - Tax Collections	\$ 1,104.26
TR-20240331-01-C	\$ 76.45
Operating	\$ 76.45

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

Tab: Transaction Summary - List

Vantage Bank 11658		
Credit		
1001 - Administration - Revenue		
0130 - Interest Income	\$	76.45
TR-20240331-01-D	\$	(15.88)
<hr/>		
Operating	\$	(15.88)
Vantage Bank 11658		
Debit		
1004 - Administration - General		
220 - Professional and Technical Services	\$	(15.88)
(blank)	<hr/>	
(blank)		
(blank)		
(blank)		
(blank)		
Grand Total	\$	126,200.88

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

Refugio Groundwater Conservation District Internal Control Review Report

Reporting Period Start: 4/1/24

Reporting Period Stop: 4/30/24

Related Documentation

[RGCD - Adm - FM - Financial Registry - FY2024 - Check Out 20240701.1255 CPD - Check In 20240703.1524 CPD](#)

Bank Statement Links:

1. [RGCD - Adm - FM - Bank Statements - BS-20240229-02 - CD# 1118 - RECONCILED](#)
2. [RGCD - Adm - FM - Bank Statements - BS-20240430-01 - Vantage Bank 11658 - RECONCILED](#)
3. [RGCD - Adm - FM - Bank Statements - BS-20240430-02 - CD# 65382 - RECONCILED](#)
4. [RGCD - Adm - FM - Bank Statements - BS-20240430-03 - CD# 67163 - 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-20240430-01 - April 2024](#)

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

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

Internal Control Review

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

Comments:

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

Comments:

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

Comments:

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

Comments:

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

Comments:

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

Comments:

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

Comments:

PDF of Executed Report:

Caitlynn Davenport

Note Template Link: [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-20240430-01: DATE: 04/30/2024	BS-20240430-01	Operating	\$ 841,205.12	\$ 176,444.67	\$ (555,997.02)	\$ 461,652.77	\$ 461,652.77	\$ -
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-20240430-02: DATE: 04/30/2024	BS-20240430-02	Reserve	\$ 251,402.40	\$ 4,285.92	\$ -	\$ 255,688.32	\$ 255,688.32	\$ -
CD 67163	CD 67163 : BS-20240430-03: DATE: 04/30/2024	BS-20240430-03	Reserve	\$ -	\$ 500,000.00	\$ -	\$ 500,000.00	\$ 500,000.00	\$ -
Total				\$ 1,519,899.23	\$ 682,342.02	\$ (555,997.02)	\$ 1,646,244.23	\$ 1,646,244.23	\$ -

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.

Budget Program	Budget Amount	Transaction Total	Budget Balance
1001 - Administration - Revenue	\$ 215,400.00	\$ 182,326.10	\$ (33,073.90)
1003 - Administration - Technology	\$ (20,700.00)	\$ (4,238.52)	\$ 16,461.48
1004 - Administration - General	\$ (124,300.00)	\$ (14,566.28)	\$ 109,733.72
1005 - Administration - General	\$ (7,200.00)	\$ -	\$ 7,200.00
2000 - Groundwater Conservation	\$ (9,500.00)	\$ (4,554.99)	\$ 4,945.01
3000 - Groundwater Management	\$ (1,000.00)	\$ (5,831.53)	\$ (4,831.53)
4000 - Groundwater Monitoring	\$ (43,100.00)	\$ (12,794.98)	\$ 30,305.02
5000 - Groundwater Policy	\$ -	\$ (4,884.94)	\$ (4,884.94)
6000 - Groundwater Protection	\$ (2,000.00)	\$ (4,554.93)	\$ (2,554.93)
8000 - Groundwater Resource Planning	\$ (7,500.00)	\$ (4,554.93)	\$ 2,945.07
Total	\$ 100.00		\$ 126,245.00

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	\$ 175,624.02	\$ (6,275.98)
0130 - Interest Income	\$ 3,500.00	\$ 6,418.00	\$ 2,918.00
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)	\$ (3,363.28)	\$ 1,636.72
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)	\$ (1,943.17)	\$ 5,556.83
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)	\$ (31,884.74)	\$ 39,915.26
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)	\$ (123.06)	\$ 376.94
432 - Technology Services - Digital Record and Workflow System	\$ (7,000.00)	\$ (431.21)	\$ 6,568.79
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)	\$ (1,438.27)	\$ 1,361.73
436 - Technology Services - Internet	\$ (1,000.00)	\$ (485.60)	\$ 514.40
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)	\$ (1,401.30)	\$ 1,098.70
900 - Miscellaneous	\$ (200.00)	\$ (718.00)	\$ (518.00)
Total	\$ 100.00		\$ 126,245.00

Program	Sum of Split Amount
1001 - Administration - Revenue	\$ 182,326.10
1003 - Administration - Technology	\$ (4,238.52)
1004 - Administration - General	\$ (14,566.28)
2000 - Groundwater Conservation	\$ (4,554.99)
3000 - Groundwater Management	\$ (5,831.53)
4000 - Groundwater Monitoring	\$ (12,794.98)
5000 - Groundwater Policy	\$ (4,884.94)
6000 - Groundwater Protection	\$ (4,554.93)
8000 - Groundwater Resource Planning	\$ (4,554.93)
(blank)	
Grand Total	\$ 126,345.00

Category	Sum of Split Amount
0120 - Tax Collections	\$ 175,624.02
0130 - Interest Income	\$ 6,418.00
0143 - District Fees - Permitting	\$ 300.00
0300 - Reserve Funds	\$ -
210 - Legal Services	\$ (1,170.00)
220 - Professional and Technical Services	\$ (3,363.28)
222 - Professional and Technical Services - Tax Assessor	\$ (3,638.01)
223 - Professional and Technical Services - Appraisal District	\$ (1,943.17)
227 - Professional and Technical Services - VCGCD	\$ (31,884.74)
415 - Equipment - Field	\$ (8,240.00)
430 - Technology Services - Miscellaneous	\$ (123.06)
432 - Technology Services - Digital Record and Workflow System	\$ (431.21)
434 - Technology Services - Website and Email System	\$ (1,160.38)
435 - Technology Services - Phone System	\$ (1,438.27)
436 - Technology Services - Internet	\$ (485.60)
500 - Public Notices and Publications	\$ (1,401.30)
900 - Miscellaneous	\$ (718.00)
(blank)	
Grand Total	\$ 126,345.00

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

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-20240117-01-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-20240205-03-D	\$	(5,166.25)
<hr/>		
Operating	\$	(5,166.25)
Vantage Bank 11658		
Debit		
1004 - Administration - General		
227 - Professional and Technical Services - VCGCD	\$	(738.04)
2000 - Groundwater Conservation		
227 - Professional and Technical Services - VCGCD	\$	(738.04)
3000 - Groundwater Management		
227 - Professional and Technical Services - VCGCD	\$	(738.04)
4000 - Groundwater Monitoring		
227 - Professional and Technical Services - VCGCD	\$	(738.04)
5000 - Groundwater Policy		
227 - Professional and Technical Services - VCGCD	\$	(738.03)
6000 - Groundwater Protection		
227 - Professional and Technical Services - VCGCD	\$	(738.03)
8000 - Groundwater Resource Planning		
227 - Professional and Technical Services - VCGCD	\$	(738.03)
TR-20240205-04-D	\$	(250.00)
<hr/>		
Operating	\$	(250.00)

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

Vantage Bank 11658		
Debit		
1004 - Administration - General		
220 - Professional and Technical Services	\$	(250.00)
TR-20240205-05-D	\$	(250.00)
Operating	\$	(250.00)
Vantage Bank 11658		
Debit		
1004 - Administration - General		
220 - Professional and Technical Services	\$	(250.00)
TR-20240205-06-D	\$	(600.00)
Operating	\$	(600.00)
Vantage Bank 11658		
Debit		
1003 - Administration - Technology		
430 - Technology Services - Miscellaneous	\$	(175.26)
432 - Technology Services - Digital Record and Workflow System	\$	(74.62)
435 - Technology Services - Phone System	\$	(249.78)
436 - Technology Services - Internet	\$	(100.34)
TR-20240205-07-D	\$	(250.00)
Operating	\$	(250.00)
Vantage Bank 11658		
Debit		
1004 - Administration - General		
220 - Professional and Technical Services	\$	(250.00)
TR-20240205-08-D	\$	(250.00)
Operating	\$	(250.00)
Vantage Bank 11658		
Debit		
1004 - Administration - General		
220 - Professional and Technical Services	\$	(250.00)
TR-20240205-09-D	\$	(5,166.25)
Operating	\$	(5,166.25)
Vantage Bank 11658		
Debit		
1004 - Administration - General		
227 - Professional and Technical Services - VCGCD	\$	(738.04)
2000 - Groundwater Conservation		
227 - Professional and Technical Services - VCGCD	\$	(738.04)
3000 - Groundwater Management		
227 - Professional and Technical Services - VCGCD	\$	(738.04)
4000 - Groundwater Monitoring		
227 - Professional and Technical Services - VCGCD	\$	(738.04)

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

Tab: Transaction Summary - List

5000 - Groundwater Policy		
227 - Professional and Technical Services - VCGCD	\$	(738.03)
6000 - Groundwater Protection		
227 - Professional and Technical Services - VCGCD	\$	(738.03)
8000 - Groundwater Resource Planning		
227 - Professional and Technical Services - VCGCD	\$	(738.03)
TR-20240205-10-D	\$	(5,166.25)
Operating	\$	(5,166.25)
Vantage Bank 11658		
Debit		
1004 - Administration - General		
227 - Professional and Technical Services - VCGCD	\$	(738.04)
2000 - Groundwater Conservation		
227 - Professional and Technical Services - VCGCD	\$	(738.04)
3000 - Groundwater Management		
227 - Professional and Technical Services - VCGCD	\$	(738.04)
4000 - Groundwater Monitoring		
227 - Professional and Technical Services - VCGCD	\$	(738.04)
5000 - Groundwater Policy		
227 - Professional and Technical Services - VCGCD	\$	(738.03)
6000 - Groundwater Protection		
227 - Professional and Technical Services - VCGCD	\$	(738.03)
8000 - Groundwater Resource Planning		
227 - Professional and Technical Services - VCGCD	\$	(738.03)
TR-20240205-11-D	\$	(5,166.25)
Operating	\$	(5,166.25)
Vantage Bank 11658		
Debit		
1004 - Administration - General		
227 - Professional and Technical Services - VCGCD	\$	(738.04)
2000 - Groundwater Conservation		
227 - Professional and Technical Services - VCGCD	\$	(738.04)
3000 - Groundwater Management		
227 - Professional and Technical Services - VCGCD	\$	(738.04)
4000 - Groundwater Monitoring		
227 - Professional and Technical Services - VCGCD	\$	(738.04)
5000 - Groundwater Policy		
227 - Professional and Technical Services - VCGCD	\$	(738.03)
6000 - Groundwater Protection		
227 - Professional and Technical Services - VCGCD	\$	(738.03)
8000 - Groundwater Resource Planning		
227 - Professional and Technical Services - VCGCD	\$	(738.03)
TR-20240206-01-C	\$	11,673.45

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

Operating	\$	11,673.45
Vantage Bank 11658		
Credit		
1001 - Administration - Revenue		
0120 - Tax Collections	\$	11,673.45
TR-20240214-01-C	\$	57,116.13
Operating	\$	57,116.13
Vantage Bank 11658		
Credit		
1001 - Administration - Revenue		
0120 - Tax Collections	\$	57,116.13
TR-20240229-01-C	\$	75.93
Operating	\$	75.93
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
TR-20240307-01-C	\$	1,362.41
Operating	\$	1,362.41
Vantage Bank 11658		
Credit		
1001 - Administration - Revenue		
0120 - Tax Collections	\$	1,362.41
TR-20240318-01-C	\$	1,104.26
Operating	\$	1,104.26
Vantage Bank 11658		
Credit		
1001 - Administration - Revenue		
0120 - Tax Collections	\$	1,104.26
TR-20240326-01-D	\$	(339.13)
Operating	\$	(339.13)

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

Tab: Transaction Summary - List

Vantage Bank 11658	
Debit	
1003 - Administration - Technology	
430 - Technology Services - Miscellaneous	\$ 76.72
432 - Technology Services - Digital Record and Workflow System	\$ (74.62)
435 - Technology Services - Phone System	\$ (249.84)
436 - Technology Services - Internet	\$ (91.39)
TR-20240326-02-D	\$ (971.59)
Operating	\$ (971.59)
Vantage Bank 11658	
Debit	
1004 - Administration - General	
223 - Professional and Technical Services - Appraisal District	\$ (971.59)
TR-20240326-03-D	\$ (179.55)
Operating	\$ (179.55)
Vantage Bank 11658	
Debit	
3000 - Groundwater Management	
500 - Public Notices and Publications	\$ (179.55)
TR-20240326-04-D	\$ (250.00)
Operating	\$ (250.00)
Vantage Bank 11658	
Debit	
1004 - Administration - General	
220 - Professional and Technical Services	\$ (250.00)
TR-20240326-05-D	\$ (250.00)
Operating	\$ (250.00)
Vantage Bank 11658	
Debit	
1004 - Administration - General	
220 - Professional and Technical Services	\$ (250.00)
TR-20240326-06-D	\$ (500,000.00)
Operating	\$ (500,000.00)
Vantage Bank 11658	
Debit	
1004 - Administration - General	
0300 - Reserve Funds	\$ (500,000.00)
TR-20240331-01-C	\$ 76.45
Operating	\$ 76.45
Vantage Bank 11658	
Credit	
1001 - Administration - Revenue	
0130 - Interest Income	\$ 76.45

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

TR-20240331-01-D	\$	(15.88)
Operating	\$	(15.88)
Vantage Bank 11658		
Debit		
1004 - Administration - General		
220 - Professional and Technical Services	\$	(15.88)
TR-20240402-01-C	\$	657.86
Operating	\$	657.86
Vantage Bank 11658		
Credit		
1001 - Administration - Revenue		
0120 - Tax Collections	\$	657.86
TR-20240430-01-C	\$	66.58
Operating	\$	66.58
Vantage Bank 11658		
Credit		
1001 - Administration - Revenue		
0130 - Interest Income	\$	66.58
TR-20240430-01-D	\$	(16.36)
Operating	\$	(16.36)
Vantage Bank 11658		
Debit		
1004 - Administration - General		
220 - Professional and Technical Services	\$	(16.36)
TR-20240430-02-C	\$	1,426.31
Reserve	\$	1,426.31
CD 65382		
Credit		
1001 - Administration - Revenue		
0130 - Interest Income	\$	1,426.31
TR-20240430-03-C	\$	500,000.00
Reserve	\$	500,000.00
CD 67163		
Credit		
1004 - Administration - General		
0300 - Reserve Funds	\$	500,000.00
(blank)		
(blank)		
(blank)		
(blank)		
(blank)		
Grand Total	\$	126,345.00

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

Tab: Transaction Summary - List

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

Refugio Groundwater Conservation District Internal Control Review Report

Reporting Period Start: 5/1/24

Reporting Period Stop: 5/31/24

Related Documentation

[RGCD - Adm - FM - Financial Registry - FY2024 - Check Out 20240703.1525 CPD - Check In 202407031554. CPD](#)

Bank Statement Links:

1. [RGCD - Adm - FM - Bank Statements - BS-20240430-02 - CD# 65382 - RECONCILED](#)
2. [RGCD - Adm - FM - Bank Statements - BS-20240430-03 - CD# 67163 - RECONCILED](#)
3. [RGCD - Adm - FM - Bank Statements - BS-20240531-01 - Vantage Bank 11658 - RECONCILED](#)
4. [RGCD - Adm - FM - Bank Statements - BS-20240531-02 - 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-20240531-01 - May 2024](#)

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

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

Internal Control Review

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

Comments:

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

Comments:

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

Comments:

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

Comments:

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

Comments:

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

Comments:

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

Comments:

PDF of Executed Report:

Caitlynn Davenport

Note Template Link: [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-20240531-01: DATE: 05/31/2024	BS-20240531-01	Operating	\$ 841,205.12	\$ 177,779.90	\$ (580,379.34)	\$ 438,605.68	\$ 438,605.68	\$ -
CD 1118	CD 1118 : BS-20240531-02: DATE: 05/31/2024	BS-20240531-02	Reserve	\$ 427,291.71	\$ 2,401.86	\$ -	\$ 429,693.57	\$ 429,693.57	\$ -
CD 65382	CD 65382 : BS-20240430-02: DATE: 04/30/2024	BS-20240430-02	Reserve	\$ 251,402.40	\$ 4,285.92	\$ -	\$ 255,688.32	\$ 255,688.32	\$ -
CD 67163	CD 67163 : BS-20240430-03: DATE: 04/30/2024	BS-20240430-03	Reserve	\$ -	\$ 500,000.00	\$ -	\$ 500,000.00	\$ 500,000.00	\$ -
Total				\$ 1,519,899.23	\$ 684,467.68	\$ (580,379.34)	\$ 1,623,987.57	\$ 1,623,987.57	\$ -

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	\$ 184,451.76	\$ (30,948.24)
1003 - Administration - Technology	\$ (20,700.00)	\$ (4,838.52)	\$ 15,861.48
1004 - Administration - General	\$ (124,300.00)	\$ (31,909.20)	\$ 92,390.80
1005 - Administration - General	\$ (7,200.00)	\$ -	\$ 7,200.00
2000 - Groundwater Conservation	\$ (9,500.00)	\$ (4,554.99)	\$ 4,945.01
3000 - Groundwater Management	\$ (1,000.00)	\$ (6,045.93)	\$ (5,045.93)
4000 - Groundwater Monitoring	\$ (43,100.00)	\$ (18,839.98)	\$ 24,260.02
5000 - Groundwater Policy	\$ -	\$ (5,064.94)	\$ (5,064.94)
6000 - Groundwater Protection	\$ (2,000.00)	\$ (4,554.93)	\$ (2,554.93)
8000 - Groundwater Resource Planning	\$ (7,500.00)	\$ (4,554.93)	\$ 2,945.07
Total	\$ 100.00		\$ 103,988.34

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	\$ 176,921.09	\$ (4,978.91)
0130 - Interest Income	\$ 3,500.00	\$ 7,246.59	\$ 3,746.59
0140 - District Fees - GCD Management and Operations Cost-Sharing Fees	\$ -	\$ (7,500.00)	\$ (7,500.00)
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)	\$ (2,160.00)	\$ 7,840.00
215 - Legislative and Administrative Action Representation Services	\$ (5,000.00)	\$ -	\$ 5,000.00
220 - Professional and Technical Services	\$ (5,000.00)	\$ (4,879.20)	\$ 120.80
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)	\$ (1,943.17)	\$ 5,556.83
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)	\$ (31,884.74)	\$ 39,915.26
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)	\$ (317.00)	\$ 683.00
415 - Equipment - Field	\$ -	\$ (14,285.00)	\$ (14,285.00)
420 - Technology Services - Office Productivity	\$ (2,900.00)	\$ -	\$ 2,900.00
430 - Technology Services - Miscellaneous	\$ (500.00)	\$ (723.06)	\$ (223.06)
432 - Technology Services - Digital Record and Workflow System	\$ (7,000.00)	\$ (431.21)	\$ 6,568.79
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)	\$ (1,438.27)	\$ 1,361.73
436 - Technology Services - Internet	\$ (1,000.00)	\$ (485.60)	\$ 514.40
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)	\$ (1,615.70)	\$ 884.30
900 - Miscellaneous	\$ (200.00)	\$ (718.00)	\$ (518.00)
Total	\$ 100.00		\$ 103,988.34

Program	Sum of Split Amount
1001 - Administration - Revenue	\$ 184,451.76
1003 - Administration - Technology	\$ (4,838.52)
1004 - Administration - General	\$ (31,909.20)
2000 - Groundwater Conservation	\$ (4,554.99)
3000 - Groundwater Management	\$ (6,045.93)
4000 - Groundwater Monitoring	\$ (18,839.98)
5000 - Groundwater Policy	\$ (5,064.94)
6000 - Groundwater Protection	\$ (4,554.93)
8000 - Groundwater Resource Planning	\$ (4,554.93)
(blank)	
Grand Total	\$ 104,088.34

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

Tab: Transaction Summary by Program

Category	Sum of Split Amount
0120 - Tax Collections	\$ 176,921.09
0130 - Interest Income	\$ 7,246.59
0140 - District Fees - GCD Management and Operations Cost-Sharing Fees	\$ (7,500.00)
0143 - District Fees - Permitting	\$ 300.00
0300 - Reserve Funds	\$ -
210 - Legal Services	\$ (2,160.00)
220 - Professional and Technical Services	\$ (4,879.20)
222 - Professional and Technical Services - Tax Assessor	\$ (3,638.01)
223 - Professional and Technical Services - Appraisal District	\$ (1,943.17)
227 - Professional and Technical Services - VCGCD	\$ (31,884.74)
350 - Lease	\$ (7,200.00)
410 - Equipment - Office	\$ (317.00)
415 - Equipment - Field	\$ (14,285.00)
430 - Technology Services - Miscellaneous	\$ (723.06)
432 - Technology Services - Digital Record and Workflow System	\$ (431.21)
434 - Technology Services - Website and Email System	\$ (1,160.38)
435 - Technology Services - Phone System	\$ (1,438.27)
436 - Technology Services - Internet	\$ (485.60)
500 - Public Notices and Publications	\$ (1,615.70)
900 - Miscellaneous	\$ (718.00)
(blank)	
Grand Total	\$ 104,088.34

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.

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
Reserve	\$	1,433.85
CD 65382		
Credit		
1001 - Administration - Revenue		
0130 - Interest Income	\$	1,433.85
TR-20240205-01-D	\$	(180.00)
Operating	\$	(180.00)
Vantage Bank 11658		
Debit		
1004 - Administration - General		
210 - Legal Services	\$	(180.00)
TR-20240205-02-D	\$	(250.00)
Operating	\$	(250.00)
Vantage Bank 11658		
Debit		
1004 - Administration - General		
220 - Professional and Technical Services	\$	(250.00)
TR-20240205-03-D	\$	(5,166.25)
Operating	\$	(5,166.25)
Vantage Bank 11658		
Debit		
1004 - Administration - General		
227 - Professional and Technical Services - VCGCD	\$	(738.04)
2000 - Groundwater Conservation		
227 - Professional and Technical Services - VCGCD	\$	(738.04)
3000 - Groundwater Management		
227 - Professional and Technical Services - VCGCD	\$	(738.04)
4000 - Groundwater Monitoring		
227 - Professional and Technical Services - VCGCD	\$	(738.04)
5000 - Groundwater Policy		
227 - Professional and Technical Services - VCGCD	\$	(738.03)
6000 - Groundwater Protection		
227 - Professional and Technical Services - VCGCD	\$	(738.03)
8000 - Groundwater Resource Planning		
227 - Professional and Technical Services - VCGCD	\$	(738.03)
TR-20240205-04-D	\$	(250.00)
Operating	\$	(250.00)

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

Vantage Bank 11658		
Debit		
1004 - Administration - General		
220 - Professional and Technical Services	\$	(250.00)
TR-20240205-05-D	\$	(250.00)
Operating	\$	(250.00)
Vantage Bank 11658		
Debit		
1004 - Administration - General		
220 - Professional and Technical Services	\$	(250.00)
TR-20240205-06-D	\$	(600.00)
Operating	\$	(600.00)
Vantage Bank 11658		
Debit		
1003 - Administration - Technology		
430 - Technology Services - Miscellaneous	\$	(175.26)
432 - Technology Services - Digital Record and Workflow System	\$	(74.62)
435 - Technology Services - Phone System	\$	(249.78)
436 - Technology Services - Internet	\$	(100.34)
TR-20240205-07-D	\$	(250.00)
Operating	\$	(250.00)
Vantage Bank 11658		
Debit		
1004 - Administration - General		
220 - Professional and Technical Services	\$	(250.00)
TR-20240205-08-D	\$	(250.00)
Operating	\$	(250.00)
Vantage Bank 11658		
Debit		
1004 - Administration - General		
220 - Professional and Technical Services	\$	(250.00)
TR-20240205-09-D	\$	(5,166.25)
Operating	\$	(5,166.25)
Vantage Bank 11658		
Debit		
1004 - Administration - General		
227 - Professional and Technical Services - VCGCD	\$	(738.04)
2000 - Groundwater Conservation		
227 - Professional and Technical Services - VCGCD	\$	(738.04)
3000 - Groundwater Management		
227 - Professional and Technical Services - VCGCD	\$	(738.04)
4000 - Groundwater Monitoring		
227 - Professional and Technical Services - VCGCD	\$	(738.04)

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

Tab: Transaction Summary - List

5000 - Groundwater Policy		
227 - Professional and Technical Services - VCGCD	\$	(738.03)
6000 - Groundwater Protection		
227 - Professional and Technical Services - VCGCD	\$	(738.03)
8000 - Groundwater Resource Planning		
227 - Professional and Technical Services - VCGCD	\$	(738.03)
TR-20240205-10-D	\$	(5,166.25)
Operating	\$	(5,166.25)
Vantage Bank 11658		
Debit		
1004 - Administration - General		
227 - Professional and Technical Services - VCGCD	\$	(738.04)
2000 - Groundwater Conservation		
227 - Professional and Technical Services - VCGCD	\$	(738.04)
3000 - Groundwater Management		
227 - Professional and Technical Services - VCGCD	\$	(738.04)
4000 - Groundwater Monitoring		
227 - Professional and Technical Services - VCGCD	\$	(738.04)
5000 - Groundwater Policy		
227 - Professional and Technical Services - VCGCD	\$	(738.03)
6000 - Groundwater Protection		
227 - Professional and Technical Services - VCGCD	\$	(738.03)
8000 - Groundwater Resource Planning		
227 - Professional and Technical Services - VCGCD	\$	(738.03)
TR-20240205-11-D	\$	(5,166.25)
Operating	\$	(5,166.25)
Vantage Bank 11658		
Debit		
1004 - Administration - General		
227 - Professional and Technical Services - VCGCD	\$	(738.04)
2000 - Groundwater Conservation		
227 - Professional and Technical Services - VCGCD	\$	(738.04)
3000 - Groundwater Management		
227 - Professional and Technical Services - VCGCD	\$	(738.04)
4000 - Groundwater Monitoring		
227 - Professional and Technical Services - VCGCD	\$	(738.04)
5000 - Groundwater Policy		
227 - Professional and Technical Services - VCGCD	\$	(738.03)
6000 - Groundwater Protection		
227 - Professional and Technical Services - VCGCD	\$	(738.03)
8000 - Groundwater Resource Planning		
227 - Professional and Technical Services - VCGCD	\$	(738.03)
TR-20240206-01-C	\$	11,673.45

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

Operating	\$	11,673.45
Vantage Bank 11658		
Credit		
1001 - Administration - Revenue		
0120 - Tax Collections	\$	11,673.45
TR-20240214-01-C	\$	57,116.13
Operating	\$	57,116.13
Vantage Bank 11658		
Credit		
1001 - Administration - Revenue		
0120 - Tax Collections	\$	57,116.13
TR-20240229-01-C	\$	75.93
Operating	\$	75.93
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
TR-20240307-01-C	\$	1,362.41
Operating	\$	1,362.41
Vantage Bank 11658		
Credit		
1001 - Administration - Revenue		
0120 - Tax Collections	\$	1,362.41
TR-20240318-01-C	\$	1,104.26
Operating	\$	1,104.26
Vantage Bank 11658		
Credit		
1001 - Administration - Revenue		
0120 - Tax Collections	\$	1,104.26
TR-20240326-01-D	\$	(339.13)
Operating	\$	(339.13)

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

Tab: Transaction Summary - List

Vantage Bank 11658		
Debit		
1003 - Administration - Technology		
430 - Technology Services - Miscellaneous	\$	76.72
432 - Technology Services - Digital Record and Workflow System	\$	(74.62)
435 - Technology Services - Phone System	\$	(249.84)
436 - Technology Services - Internet	\$	(91.39)
TR-20240326-02-D	\$	(971.59)
Operating	\$	(971.59)
Vantage Bank 11658		
Debit		
1004 - Administration - General		
223 - Professional and Technical Services - Appraisal District	\$	(971.59)
TR-20240326-03-D	\$	(179.55)
Operating	\$	(179.55)
Vantage Bank 11658		
Debit		
3000 - Groundwater Management		
500 - Public Notices and Publications	\$	(179.55)
TR-20240326-04-D	\$	(250.00)
Operating	\$	(250.00)
Vantage Bank 11658		
Debit		
1004 - Administration - General		
220 - Professional and Technical Services	\$	(250.00)
TR-20240326-05-D	\$	(250.00)
Operating	\$	(250.00)
Vantage Bank 11658		
Debit		
1004 - Administration - General		
220 - Professional and Technical Services	\$	(250.00)
TR-20240326-06-D	\$	(500,000.00)
Operating	\$	(500,000.00)
Vantage Bank 11658		
Debit		
1004 - Administration - General		
0300 - Reserve Funds	\$	(500,000.00)
TR-20240331-01-C	\$	76.45
Operating	\$	76.45
Vantage Bank 11658		
Credit		
1001 - Administration - Revenue		
0130 - Interest Income	\$	76.45

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

TR-20240331-01-D	\$	(15.88)
Operating	\$	(15.88)
Vantage Bank 11658		
Debit		
1004 - Administration - General		
220 - Professional and Technical Services	\$	(15.88)
TR-20240402-01-C	\$	657.86
Operating	\$	657.86
Vantage Bank 11658		
Credit		
1001 - Administration - Revenue		
0120 - Tax Collections	\$	657.86
TR-20240415-01-D	\$	(214.40)
Operating	\$	(214.40)
Vantage Bank 11658		
Debit		
3000 - Groundwater Management		
500 - Public Notices and Publications	\$	(214.40)
TR-20240415-02-D	\$	(317.00)
Operating	\$	(317.00)
Vantage Bank 11658		
Debit		
1004 - Administration - General		
410 - Equipment - Office	\$	(317.00)
TR-20240415-03-D	\$	(7,500.00)
Operating	\$	(7,500.00)
Vantage Bank 11658		
Debit		
1004 - Administration - General		
0140 - District Fees - GCD Management and Operations Cost-Sharing Fees	\$	(7,500.00)
TR-20240415-04-D	\$	(630.00)
Operating	\$	(630.00)
Vantage Bank 11658		
Debit		
1004 - Administration - General		
210 - Legal Services	\$	(450.00)
5000 - Groundwater Policy		
210 - Legal Services	\$	(180.00)
TR-20240415-05-D	\$	(360.00)
Operating	\$	(360.00)
Vantage Bank 11658		
Debit		
1004 - Administration - General		

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

Tab: Transaction Summary - List

210 - Legal Services	\$	(360.00)
TR-20240415-06-D	\$	(250.00)
Operating	\$	(250.00)
Vantage Bank 11658		
Debit		
1004 - Administration - General		
220 - Professional and Technical Services	\$	(250.00)
TR-20240415-07-D	\$	(250.00)
Operating	\$	(250.00)
Vantage Bank 11658		
Debit		
1004 - Administration - General		
220 - Professional and Technical Services	\$	(250.00)
TR-20240415-08-D	\$	(250.00)
Operating	\$	(250.00)
Vantage Bank 11658		
Debit		
1004 - Administration - General		
220 - Professional and Technical Services	\$	(250.00)
TR-20240415-09-D	\$	(250.00)
Operating	\$	(250.00)
Vantage Bank 11658		
Debit		
1004 - Administration - General		
220 - Professional and Technical Services	\$	(250.00)
TR-20240415-10-D	\$	(250.00)
Operating	\$	(250.00)
Vantage Bank 11658		
Debit		
1004 - Administration - General		
220 - Professional and Technical Services	\$	(250.00)
TR-20240415-11-D	\$	(3,600.00)
Operating	\$	(3,600.00)
Vantage Bank 11658		
Debit		
1004 - Administration - General		
350 - Lease	\$	(3,600.00)
TR-20240415-12-D	\$	(3,600.00)
Operating	\$	(3,600.00)
Vantage Bank 11658		
Debit		
1004 - Administration - General		
350 - Lease	\$	(3,600.00)

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

Tab: Transaction Summary - List

TR-20240415-13-D	\$	(600.00)
Operating	\$	(600.00)
Vantage Bank 11658		
Debit		
1003 - Administration - Technology		
430 - Technology Services - Miscellaneous	\$	(600.00)
TR-20240415-14-D	\$	(6,045.00)
Operating	\$	(6,045.00)
Vantage Bank 11658		
Debit		
4000 - Groundwater Monitoring		
415 - Equipment - Field	\$	(6,045.00)
TR-20240430-01-C	\$	66.58
Operating	\$	66.58
Vantage Bank 11658		
Credit		
1001 - Administration - Revenue		
0130 - Interest Income	\$	66.58
TR-20240430-01-D	\$	(16.36)
Operating	\$	(16.36)
Vantage Bank 11658		
Debit		
1004 - Administration - General		
220 - Professional and Technical Services	\$	(16.36)
TR-20240430-02-C	\$	1,426.31
Reserve	\$	1,426.31
CD 65382		
Credit		
1001 - Administration - Revenue		
0130 - Interest Income	\$	1,426.31
TR-20240430-03-C	\$	500,000.00
Reserve	\$	500,000.00
CD 67163		
Credit		
1004 - Administration - General		
0300 - Reserve Funds	\$	500,000.00
TR-20240430-03-D	\$	(250.00)
Operating	\$	(250.00)
Vantage Bank 11658		
Debit		
1004 - Administration - General		
220 - Professional and Technical Services	\$	(250.00)
TR-20240503-01-C	\$	1,297.07

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

Tab: Transaction Summary - List

Operating	\$	1,297.07
Vantage Bank 11658		
Credit		
1001 - Administration - Revenue		
0120 - Tax Collections	\$	1,297.07
TR-20240531-01-C	\$	38.16
<hr/>		
Operating	\$	38.16
Vantage Bank 11658		
Credit		
1001 - Administration - Revenue		
0130 - Interest Income	\$	38.16
TR-20240531-01-D	\$	(15.92)
<hr/>		
Operating	\$	(15.92)
Vantage Bank 11658		
Debit		
1004 - Administration - General		
220 - Professional and Technical Services	\$	(15.92)
TR-20240531-02-C	\$	790.43
<hr/>		
Reserve	\$	790.43
CD 1118		
Credit		
1001 - Administration - Revenue		
0130 - Interest Income	\$	790.43
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(blank)		
(blank)		
Grand Total	\$	104,088.34

Refugio County Groundwater Conservation District

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

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

The investment position of the 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%	\$962,934.96	\$962,934.96 ✓
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:				\$1,646,100.11	\$1,646,100.11

* 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)

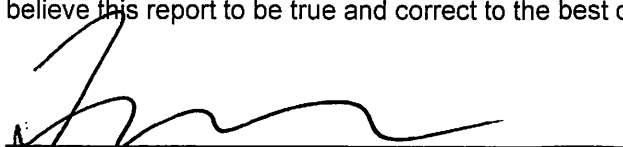
Investment	Fund
Cash Deposits in Interest-Bearing Demand Deposit Account	Operating and Reserve
Cash Deposits in Interest-Bearing Certificate of Deposit Account	Reserve
Cash Deposits in Interest-Bearing Certificate of Deposit Account	Reserve

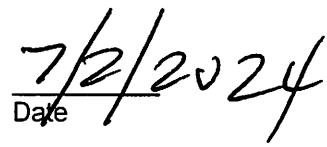
Statement of Compliance – PFIA 2256.0023(b)(8)

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


 Date



Statement of Account with FHLB Dallas

As of Date: 3/29/2024

FHFA ID: 12836

Vantage Bank Texas
45 NE Loop 410
Suite 500
San Antonio, TX 78216

FHLB Dallas
8500 Freeport Pkwy #600
Irving, TX, 75063

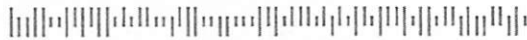
LOC Number	Expiration Date	Depositor Name	Start Date	Modification Date	Pledge Amount
2901001698	02/05/2025	Refugio Groundwater Con. Dist	09/23/2021		\$1,500,000.00
Total of pledge amount: \$1,500,000.00					

Grand total of pledge amount: \$1,500,000.00

RETURN SERVICE REQUESTED

>000352 5623445 0001 92632 10Z

REFUGIO GROUNDWATER
PO BOX 116
REFUGIO TX 78377-0116



Managing Your Accounts

	Branch Name	Refugio
	Branch Number	(361) 526-2361
	Customer Service	1-866-580-7262
	Mailing Address	111 East Plasuela St., Refugio, TX 78377
	Online Banking	www.vantage.bank

VANTAGE SECURITY UPDATE

FOLLOW THE TIPS BELOW TO AVOID FALLING VICTIM TO SCAMMERS

- THE BANK WILL NEVER ASK FOR YOUR USERNAME, PASSWORD OR PIN NUMBER.
- VERIFY ALL LINKS AND PHONE NUMBERS ON EMAILS BEFORE CLICKING.
- TAKE THE TIME TO READ AND UNDERSTAND YOUR EMAIL TO AVOID FALLING FOR EMAIL SCAMS.

Summary of Accounts

Account Type	Account Number	Ending Balance
(23) Public Fund NOW	XXXXXXXX11658	\$962,934.96

(23) Public Fund NOW-XXXXXXXX11658

Account Summary

Date	Description	Amount
03/01/2024	Beginning Balance	\$982,422.72
	3 Credit(s) This Period	\$2,543.12
	9 Debit(s) This Period	\$22,030.88
03/29/2024	Ending Balance	\$962,934.96

Interest Summary

Description	Amount
Interest Earned From 03/01/2024 Through 03/29/2024	
Annual Percentage Yield Earned	0.10%
Interest Days	29
Interest Earned	\$76.45
Interest Paid This Period	\$76.45
Interest Paid Year-to-Date	\$235.65
Average Ledger Balance	\$962,249.12

Deposits

Date	Description	Amount
03/07/2024	DEPOSIT	\$1,362.41
03/18/2024	DEPOSIT	\$1,104.26

Other Credits

Date	Description	Amount
03/29/2024	INTEREST	\$76.45

Other Debits

Date	Description	Amount
03/12/2024	Account Analysis Charges February 2024	\$15.88



Handwritten signature

00001000 00017000 001407 001000 548225 25200 0000 5623445 000704 001407

(23) Public Fund NOW-XXXXXXXX11658 (continued)

Checks Cleared

Check Nbr	Date	Amount	Check Nbr	Date	Amount
4057	03/01/2024	\$5,166.25	4063*	03/01/2024	\$250.00
4058	03/01/2024	\$5,166.25	4065*	03/07/2024	\$600.00
4059	03/01/2024	\$5,166.25	4066	03/12/2024	\$250.00
4060	03/01/2024	\$5,166.25	4067	03/12/2024	\$250.00

* Indicates skipped check number

Daily Balances

Date	Amount	Date	Amount	Date	Amount
03/01/2024	\$961,507.72	03/12/2024	\$961,754.25	03/29/2024	\$962,934.96
03/07/2024	\$962,270.13	03/18/2024	\$962,858.51		



00002 5152448 000705 001400 0002/0002

DATE	DESCRIPTION	AMOUNT	BALANCE
03/07/2024	REFUGIO GROUNDWATER CONSERVATION DISTRICT	1,362.41	1,362.41

DEPOSIT TICKET
VANTAGE BANK
DATE 03/07/2024
TOTAL ITEMS 1
TOTAL AMOUNT \$ 1,362.41
REFUGIO GROUNDWATER CONSERVATION DISTRICT
P.O. BOX 118
REFUGIO, TX 75177
⑆0000⑆ ⑆114915272⑆ 000011658⑆ 009⑆

#0000 03/07/2024 \$1,362.41

DATE	DESCRIPTION	AMOUNT	BALANCE
03/18/2024	REFUGIO GROUNDWATER CONSERVATION DISTRICT	1,104.26	1,104.26

DEPOSIT TICKET
VANTAGE BANK
DATE 03/18/2024
TOTAL ITEMS 1
TOTAL AMOUNT \$ 1,104.26
REFUGIO GROUNDWATER CONSERVATION DISTRICT
P.O. BOX 118
REFUGIO, TX 75177
⑆0000⑆ ⑆114915272⑆ 000011658⑆ 009⑆

#0000 03/18/2024 \$1,104.26

REFUGIO GROUNDWATER DISTRICT CONSERVATION
P.O. BOX 118
REFUGIO, TX 75177

VANTAGE BANK
⑆114915272⑆

4057

DATE 03/01/2024

TO THE ORDER OF Victoria Co GCD \$ 5,166.25
Five thousand one hundred sixty-six and 25/100 DOLLARS

PAID TO THE ORDER OF
03/01/2024

⑆004057⑆ ⑆114915272⑆ 000011658⑆

#4057 03/01/2024 \$5,166.25

REFUGIO GROUNDWATER DISTRICT CONSERVATION
P.O. BOX 118
REFUGIO, TX 75177

VANTAGE BANK
⑆114915272⑆

4058

DATE 03/01/2024

TO THE ORDER OF Victoria Co GCD \$ 5,166.25
Five thousand one hundred sixty-six and 25/100 DOLLARS

PAID TO THE ORDER OF
03/01/2024

⑆004058⑆ ⑆114915272⑆ 000011658⑆

#4058 03/01/2024 \$5,166.25

REFUGIO GROUNDWATER DISTRICT CONSERVATION
P.O. BOX 118
REFUGIO, TX 75177

VANTAGE BANK
⑆114915272⑆

4059

DATE 03/01/2024

TO THE ORDER OF Victoria Co GCD \$ 5,166.25
Five thousand one hundred sixty-six and 25/100 DOLLARS

PAID TO THE ORDER OF
03/01/2024

⑆004059⑆ ⑆114915272⑆ 000011658⑆

#4059 03/01/2024 \$5,166.25

REFUGIO GROUNDWATER DISTRICT CONSERVATION
P.O. BOX 118
REFUGIO, TX 75177

VANTAGE BANK
⑆114915272⑆

4060

DATE 03/01/2024

TO THE ORDER OF Victoria Co GCD \$ 5,166.25
Five thousand one hundred sixty-six and 25/100 DOLLARS

PAID TO THE ORDER OF
03/01/2024

⑆004060⑆ ⑆114915272⑆ 000011658⑆

#4060 03/01/2024 \$5,166.25

REFUGIO GROUNDWATER DISTRICT CONSERVATION
P.O. BOX 118
REFUGIO, TX 75177

VANTAGE BANK
⑆114915272⑆

4063

DATE 03/01/2024

TO THE ORDER OF Fredric Biery \$ 250.00
Two hundred fifty and 00/100 DOLLARS

PAID TO THE ORDER OF
03/01/2024

⑆004063⑆ ⑆114915272⑆ 000011658⑆

#4063 03/01/2024 \$250.00

REFUGIO GROUNDWATER DISTRICT CONSERVATION
P.O. BOX 118
REFUGIO, TX 75177

VANTAGE BANK
⑆114915272⑆

4065

DATE 03/07/2024

TO THE ORDER OF Card Service Center \$ 600.00
Six hundred and 00/100 DOLLARS

PAID TO THE ORDER OF
03/07/2024

⑆004065⑆ ⑆114915272⑆ 000011658⑆

#4065 03/07/2024 \$600.00

REFUGIO GROUNDWATER DISTRICT CONSERVATION
P.O. BOX 118
REFUGIO, TX 75177

VANTAGE BANK
⑆114915272⑆

4066

DATE 03/12/2024

TO THE ORDER OF Cynthia Rose \$ 250.00
Two hundred fifty and 00/100 DOLLARS

PAID TO THE ORDER OF
03/12/2024

⑆004066⑆ ⑆114915272⑆ 000011658⑆

#4066 03/12/2024 \$250.00

REFUGIO GROUNDWATER DISTRICT CONSERVATION
P.O. BOX 118
REFUGIO, TX 75177

VANTAGE BANK
⑆114915272⑆

4067

DATE 03/12/2024

TO THE ORDER OF Cynthia Rose \$ 250.00
Two hundred fifty and 00/100 DOLLARS

PAID TO THE ORDER OF
03/12/2024

⑆004067⑆ ⑆114915272⑆ 000011658⑆

#4067 03/12/2024 \$250.00

036101 1734348 0000000 070509 141018 02/02

Certificate 2261118 - REFUGIO GROUNDWATER

	Relationship	Date of Birth	Phone Number	Tax Identification
☒ REFUGIO GROUNDWATER 🌐 PO BOX 116 REFUGIO TX 78377-0116	☑ Owner		*****	EIN **-*****

Additional Relationships

Tax Name: REFUGIO
GROUNDWATER

Presentments

No Presentments for Account

Current & Previous Cycle

Description	Debits	Credits	Date	Balance
Balance Forward:			Aug 29, 2018	\$402,492.31
Interest at 2.4720%		\$2,480.59	Feb 27, 2019	\$404,972.90
Interest at 2.4720%		\$2,495.88	May 29, 2019	\$407,468.78
Interest at 2.4720%		\$2,538.85	Aug 29, 2019	\$410,007.63
Interest at 2.4720%		\$2,554.67	Nov 29, 2019	\$412,562.30
Interest at 2.4720%		\$2,570.59	Feb 29, 2020	\$415,132.89
Interest at 2.4720%		\$2,530.38	May 29, 2020	\$417,663.27
Interest at 2.4720%		\$2,602.37	Aug 29, 2020	\$420,265.64
Interest at 2.4720%		\$853.89	Sep 28, 2020	\$421,119.53
Interest at 0.3993%		\$285.63	Nov 29, 2020	\$421,405.16
Interest at 0.3993%		\$419.52	Feb 28, 2021	\$421,824.68
Interest at 0.3993%		\$415.32	May 29, 2021	\$422,240.00
Interest at 0.3993%		\$424.97	Aug 29, 2021	\$422,664.97
Interest at 0.3993%		\$425.39	Nov 29, 2021	\$423,090.36
Interest at 0.3993%		\$421.19	Feb 28, 2022	\$423,511.55
Interest at 0.3993%		\$416.98	May 29, 2022	\$423,928.53
Interest at 0.3993%		\$426.66	Aug 29, 2022	\$424,355.19
Interest at 0.3993%		\$278.54	Oct 28, 2022	\$424,633.73
Interest at 0.7474%		\$278.24	Nov 29, 2022	\$424,911.97
Interest at 0.7474%		\$791.77	Feb 28, 2023	\$425,703.74

Description	Debits	Credits	Date	Balance
Interest at 0.7474%		\$784.53	May 29, 2023	\$426,488.27
Interest at 0.7474%		\$803.44	Aug 29, 2023	\$427,291.71
Interest at 0.7474%		\$804.96	Nov 29, 2023	\$428,096.67
Interest at 0.7474%		\$806.47	Feb 29, 2024	\$428,903.14
Balance This Statement:			Mar 18, 2024	\$428,903.14 ✓ JAA

Certificate 65382 - REFUGIO GROUNDWATER

	Relationship	Date of Birth	Phone Number	Tax Identification
☒ REFUGIO GROUNDWATER ☉ PO BOX 116 REFUGIO TX 78377-0116	☞ Owner		*****	EIN **-*****

Additional Relationships

Tax Name: REFUGIO
GROUNDWATER

Presentments

No Presentments for Account

Current & Previous Cycle Description

Description	Debits	Credits	Date	Balance
Balance Forward:			Apr 21, 2023	\$0.00
Deposit (Force Re-Open)		\$250,000.00	Apr 21, 2023	\$250,000.00
Interest at 2.2500%		\$1,402.40	Jul 20, 2023	\$251,402.40
Interest at 2.2500%		\$1,425.76	Oct 20, 2023	\$252,828.16
Interest at 2.2500%		\$1,433.85	Jan 20, 2024	\$254,262.01
Balance This Statement:			Mar 18, 2024	\$254,262.01 ✓ TAA

Refugio County Groundwater Conservation District

INVESTMENT REPORT Fiscal Year 2023 - 2024 As of April 30, 2024

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

The investment position of the 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.

During the reporting period, the District held money of the Reserve Fund in a certificate of deposit (Number: 67163) 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%	\$461,652.77	\$461,652.77
Interest-Bearing Certificate of Deposit	Vantage Bank Texas - 2261118	Reserve	0.7474%	\$428,903.14	\$428,903.14

Bank Account*					
Interest-Bearing Certificate of Deposit Bank Account*	Vantage Bank Texas – 65382	Reserve	2.25%	\$255,688.32	\$255,688.32
Interest-Bearing Certificate of Deposit Bank Account*	Vantage Bank Texas – 67163	Reserve	4.96%	\$500,000.00	\$500,000.00
Total:				\$1,646,244.23	\$1,646,244.23

* 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
Interest-Bearing Certificate of Deposit Account #: 67163	4.96	10/15/24

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
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

Date

Refugio County Groundwater Conservation District

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

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

The investment position of the 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.

During the reporting period, the District held money of the Reserve Fund in a certificate of deposit (Number: 67163) 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%	\$438,605.68	\$438,605.68
Interest-Bearing Certificate of Deposit	Vantage Bank Texas - 2261118	Reserve	0.7474%	\$429,693.57	\$429,693.57

Bank Account*					
Interest-Bearing Certificate of Deposit Bank Account*	Vantage Bank Texas – 65382	Reserve	2.25%	\$255,688.32	\$255,688.32
Interest-Bearing Certificate of Deposit Bank Account*	Vantage Bank Texas – 67163	Reserve	4.96%	\$500,000.00	\$500,000.00
Total:				\$1,623,987.57	\$1,623,987.57

* 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
Interest-Bearing Certificate of Deposit Account #: 67163	4.96	10/15/24

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
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

Date

Refugio County Groundwater Conservation District

INVESTMENT REPORT Fiscal Year 2023 - 2024 As of June 30, 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.

During the reporting period, the District held money of the Reserve Fund in a certificate of deposit (Number: 67163) 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%	\$419,440.76	\$419,440.76 ✓
Interest-Bearing Certificate of Deposit	Vantage Bank Texas - 2261118	Reserve	0.7474%	\$429,693.57	\$429,693.57 ✓

Bank Account*					
Interest-Bearing Certificate of Deposit Bank Account*	Vantage Bank Texas - 65382	Reserve	2.25%	\$255,688.32	\$255,688.32 ✓
Interest-Bearing Certificate of Deposit Bank Account*	Vantage Bank Texas - 67163	Reserve	0.7474%	\$500,000.00	\$500,000.00 ✓
Total:				\$1,604,822.65	\$1,604,822.65

* 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
Interest-Bearing Certificate of Deposit Account #: 67163	0.74%	10/15/24

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

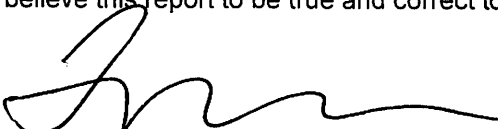
Investment	Fund
Cash Deposits in Interest-Bearing Demand Deposit Account	Operating and Reserve
Cash Deposits in Interest-Bearing Certificate of Deposit Account	Reserve
Cash Deposits in Interest-Bearing Certificate of Deposit Account	Reserve
Cash Deposits in Interest-Bearing Certificate of Deposit Account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


 Date

Customer 653802 - REFUGIO GROUNDWATER

REFUGIO GROUNDWATER
 PO BOX 116
 REFUGIO TX 78377-0116

Tax Identification:
 Phone Number:
 Customer Since:

EIN **_*****

 Apr 07, 2017

Demand Deposit Summary

11658 - (23) Public Fund NOW

Relationship	Ledger	Rate	Memo Ledger
Owner - Direct	\$419,440.76	0.1000%	\$419,440.76

(Viewing 1 of 1)

Certificate Summary

64161 - (71) PUBLIC FUNDS
 64162 - (71) PUBLIC FUNDS
 65382 - (71) PUBLIC FUNDS
 67163 - (71) PUBLIC FUNDS
 2261118 - (71) PUBLIC FUNDS

Relationship	Certificate Value	Rate	Maturity Date
Owner - Direct	Closed 07/20/2023		
Owner - Direct	Closed 07/20/2023		
Owner - Direct	\$255,688.32	2.2500%	Apr 21, 2025
Owner - Direct	\$500,000.00	4.9600%	Oct 15, 2024
Owner - Direct	\$429,693.57	0.7474%	Nov 29, 2024

(Viewing 5 of 5)

Loan Summary

Customer Exposure:	\$0.00	Pledge LTV:	0.00%
Bank Exposure:	\$0.00	Collateral LTV:	0.00%
		Collateral MLTV:	0.00%

Other Accounts

Portfolio

Portfolio Number	Relationship	Type Code	Nickname
807316	Portfolio Name	[0] Individual	



Statement of Account with FHLB Dallas

As of Date: 5/31/2024

FHFA ID: 12836

Vantage Bank Texas
45 NE Loop 410
Suite 500
San Antonio, TX 78216

FHLB Dallas
8500 Freeport Pkwy #600
Irving, TX, 75063

LOC Number	Expiration Date	Depositor Name	Start Date	Modification Date	Pledge Amount
2901001698	02/05/2025	Refugio Groundwater Con. Dist	09/23/2021		\$1,500,000.00

Total of pledge amount: \$1,500,000.00

Grand Total of Pledged Amount: \$1,500,000.00



WORKERS' COMPENSATION • PROPERTY • LIABILITY

CRITICAL ALERT:
Cyber Liability and Data Breach Response Coverage

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

Dear Valued Member:

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

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

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

Included in this packet are:

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

Please review the above information.

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

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

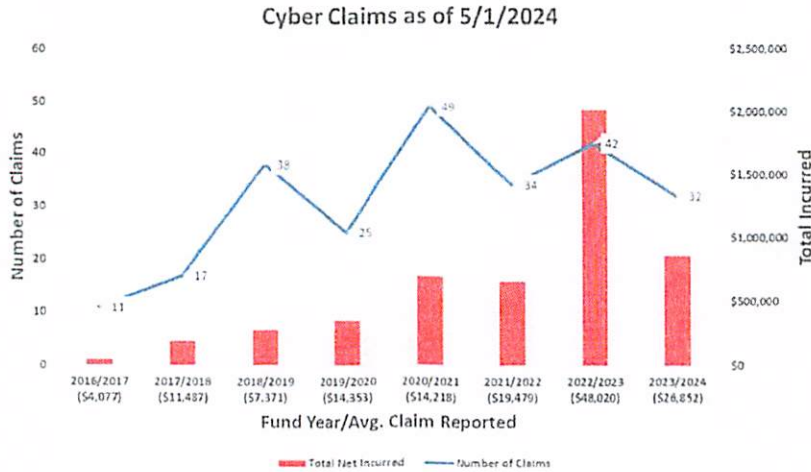
TEXAS MUNICIPAL LEAGUE INTERGOVERNMENTAL RISK POOL
P.O. Box 149194 • Austin, Texas 78714-9194 • www.tmlirp.org

Page 1 of 4

CRITICAL ALERT: The Pool's NEW Cybersecurity Fund

Introduction

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



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

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

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

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

The following is a brief overview of the changes:

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

The Coverage: What You Get

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

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

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

What You Need to Do to Continue Coverage

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

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

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

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

Risk Management and Loss Prevention

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

Additional Resources

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

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

LIMIT PAGE

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

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

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

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

Texas Municipal League Intergovernmental Risk Pool

1821 Rutherford Lane, First Floor • Austin, Texas 78754

CYBER LIABILITY AND DATA BREACH RESPONSE INTERLOCAL AGREEMENT

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

WITNESSETH:

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

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

Revised 04/2024

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

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

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

EMPLOYER MEMBERS' FUND CONTACT (See Section 10):

Member Name _____

Name of Contact _____ Title _____

Mailing Address _____ Email Address _____

Street Address (if different from above) _____

City _____ Zip _____ Phone _____

SIGNATURE OF AUTHORIZED MEMBER OFFICIAL

Title _____ Date _____

Member's Federal Tax I.D. Number _____

This Information is MANDATORY

TO BE COMPLETED BY FUND: (OFFICE USE ONLY)

Effective Date of This Agreement _____

Member Name _____

Contract Number _____

SIGNATURE OF AUTHORIZED FUND OFFICIAL

Title _____ Date _____



**IDA M. TURNER, PCC
TAX ASSESSOR-COLLECTOR
808 COMMERCE ST. RM 109
REFUGIO, TX 78377**

361-526-2023

361-526-2279(FAX)

June 21, 2024

Refugio County Groundwater Conservation District
%Mr. Tim Andruss
P O Box 116
Refugio, Texas 78377

Dear Mr. Andruss and Board:

Please advise whether you will adopt the discount rates for the 2024 tax collections. The following may apply:

- 1) Three percent if paid in October
- 2) Two percent if paid in November
- 3) One percent if paid in December

AND/OR

- 4) Split-payment of taxes. A person who pays one-half of the unit's taxes before December 1, may pay the remaining one-half of the taxes without penalty or interest before July 1 of the following year.

This information must be received before July 25, 2023 (in letter form). Please contact this office at 361/526-2023 if you have any questions.

Sincerely,

A handwritten signature in blue ink, appearing to read "Liz Kelley".

Liz Kelley
Chief Deputy

