



Brazoria County Groundwater Conservation District



FY 2024 ANNUAL REPORT
NOVEMBER 2024

BRAZORIA COUNTY GROUNDWATER CONSERVATION DISTRICT FY 2024 ANNUAL REPORT

District Board of Directors

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I Introduction

In accordance with the Brazoria County Groundwater Conservation District's ("District") Groundwater Management Plan (BCGCD, 2022), the General Manager of the District each year prepares and submits an Annual Report to the District Board of Directors providing an update on the District's performance in achieving the management goals contained in the Groundwater Management Plan. In addition to summarizing efforts to address groundwater management goals, the Annual Report includes a copy of the annual audit of District financial records. The Annual Report is presented to the Board of Directors within ninety (90) days following the completion of the District's Fiscal Year (FY). The District maintains a copy of the Annual Report on file for public inspection at the District offices, upon adoption by the Board of Directors. The following sections summarize the District's performance in achieving the management goals.

BCGCD at a Glance:

- Created in 2003 by the Texas Legislature to manage and protect groundwater resources in Brazoria County
- Five Directors elected to 4-year terms by the voters of the county.
- Manages groundwater through a system of permitting and registrations, well metering, well spacing requirements, and other rules on well development.
- Protects water quality through inspection of new well construction and owner plugging of abandoned wells.
- Expands local groundwater knowledge through cooperative water level monitoring, subsidence measurements, and studies of groundwater use.
- Engages in joint groundwater planning with surrounding districts through Groundwater Management Area 14.

II District Information

The District is located in Brazoria County, Texas, and its boundaries are the same as the area and extent of the county. The District was created in September 2003 by HB 4114 of the 78th Texas Legislature, as recorded in Section 2, Chapter 772, Acts of the 78th Texas Legislature. The District was confirmed by a local election held in Brazoria County on November 8, 2005, with 56.35 percent of the voters in favor of the District. The District derives its authority to manage groundwater within the District by virtue of the powers granted and authorized in the District's enabling act and subsequent amendments. The District exercises the power that it was granted under the authority of the enabling legislation, and with voter approval, and assumes all the rights and responsibilities of a groundwater conservation district specified in Chapter 36 of the Texas Water Code. The District Board of Directors is composed of five members elected to staggered four-year terms. Four directors are elected from county precincts and one director is elected at-large. All meetings of the Board of Directors are public meetings, subject to public notice, and held in accordance with all public meeting requirements.

III Management Goals

III.A Providing the Most Efficient Use of Groundwater

31 TAC §356.52(a)(1)(A) and TWC §36.1071(a)(1)

A.1 Permitting System

Objective - Each year, the District will regulate the production of groundwater by maintaining a system of permitting the use and production of groundwater within the boundaries of the District in accordance with District Rules and will require registration or permitting of all new wells within the boundaries of the District.

Performance Standard - The District has registered 311 exempt wells during FY 2024. These registrations apply to wells exempted by District Rules that would otherwise require a permit. Mappable exempt wells are shown in *Exhibit 1* of this document. The District issued new permits for 37 wells during FY 2024. Permitted wells with recorded geographic data are also shown in *Exhibit 1* of this document.

Table 1. Registrations of Exempt Wells in FY 2024

Type of Registration	Registered	Percent
Single-family Residential	291	93.6%
Agricultural	17	5.5%
Industrial / Other*	3	1.0%
TOTALS	311	100.00%

**Includes industrial or other wells exempted from permitting by District Rules, including oil and gas rig supply wells and wells used for monitoring, injection, dewatering, leachate recovery, and other similar exempted purposes.*

Table 2. New Permits Issued in FY 2024

Type of Permit	Applications Received	Permits Issued*	Percent
Commercial	15	13	35.1%
Industrial	3	3	8.1%
Public Water Systems	11	10	27.0%
Other	11	11	29.7%
TOTALS	40	37	100.0%

**Includes all permits approved as presented or with conditions during FY 2024. New permits are not reported in the BCGCD database until all conditions have been met. May include applications received in prior FY.*

A.2 Production Monitoring

Objective - Each year, the District will monitor production from the permitted wells within the boundaries of the District.

Performance Standard – The District requires metering of permitted wells and reporting of metered production to the District. In conjunction with this requirement, since FY 2017 the

District has utilized a fee structure based on permitted pumpage to more closely align requested permit volume with actual production. Permit holder reporting of pumpage for FY 2024 is ongoing. For FY 2023, reported groundwater production by permitted wells in the District was 12,995,368,376 gallons, or approximately 39,881 acre-feet.

A.3 Exempt Use

Objective - At least once every five years, the District will perform a detailed evaluation of estimated groundwater production from wells exempt from permitting by general usage category.

Performance Standard – During FY 2021, the District performed an analysis of exempt pumpage which estimated exempt groundwater use of approximately 18,800 acre-feet per year for Brazoria County. The District anticipates undertaking a similar evaluation by FY 2026.

A.4 Activity Report

Objective - Each year, the District will receive an update from the District's inspector or other representative summarizing activities undertaken to promote compliance with the District's permitting requirements.

Performance Standard – The District's Field Operations Coordinator continues to actively identify existing, unpermitted wells that should have been permitted and follows through on permitting compliance. The coordinator also performs meter verification inspections to verify the integrity of the meter and readings. During FY 2024, the coordinator identified a number of occurrences of non-compliance with District Rules, including 11 existing non-exempt wells which were unpermitted and an additional two permitted wells which were not equipped with a meter. Appropriate steps were taken by the District to bring these wells into compliance with District Rules regarding permitting and metering.

III.B Controlling and Preventing Waste of Groundwater

31 TAC §356.52(a)(1)(B) and TWC §36.1071(a)(2)

B.1 Rule Review

Objective - Each year, the District will make an evaluation of the District Rules to determine whether any amendments are recommended to decrease the amount of waste of groundwater within the District.

Performance Standard – The District Rules were evaluated, with amendment of the Rules discussed and approved at a public meeting on December 14, 2023. Amendments to the Rules were made to sections regarding requests for rehearing, exemptions for permitting for temporary rig supply wells, decisions in contested cases, and applicability of export fees.

B.2 Public Information Regarding Reducing Waste

Objective - Each year, the District will provide new or updated information to the public on eliminating and reducing wasteful practices in the use of groundwater by including information on groundwater waste reduction on the District's website.

Performance Standard - The District website provides links to references regarding waste reduction and water conservation, including Texas Water Development Board water conservation resources. An example of this educational material is included in *Appendix A* of this report.

III.C Controlling and Preventing Subsidence

31 TAC §356.52(a)(1)(C) and TWC §36.1071(a)(3)

C.1 Joint Conference

Objective - Each year, the District may participate in a joint conference with the neighboring GCDs or Subsidence Districts focused on sharing information regarding subsidence and the control and prevention of subsidence through the regulation of groundwater.

Performance Standard - During FY 2024, the District continued its participation with surrounding Groundwater Conservation and Subsidence Districts as part of the efforts associated with Groundwater Management Area 14 (GMA 14). This has included extensive coordination on the development of new and enhanced groundwater modeling and discussion of regional issues.

C.2 Public Information Regarding Subsidence

Objective - Each year, the District will provide a new or updated article on the District's website to educate the public on the subject of subsidence.

Performance Standard - The District website provides references on subsidence, including links to information from the Harris-Galveston Subsidence District as well as educational presentations on subsidence provided by the Lone Star Groundwater Conservation District. An example of this educational material is included in *Appendix B* of this report.

C.3 PAM Monitoring

Objective - Each year, the District will maintain Periodically Active Monitoring (PAM) subsidence monitoring locations within the District boundaries and may pursue installation of additional PAM subsidence monitoring locations.

Performance Standard - The District has partnered with Harris-Galveston Subsidence District (HGSD) to expand the regional subsidence monitoring network. Under an Interlocal Agreement between the District and HGSD, 15 PAM sites have been installed in Brazoria County for the purpose of gathering data on land elevations and subsidence. The most recent of these sites, which is located in the Angleton area, was installed in late FY 2022 and early FY 2023. These PAM sites are in service, expanding upon other subsidence monitoring efforts within the county and increasing the available information regarding local

subsidence. The locations of the 15 PAM sites installed to date are shown in *Exhibit 2* of this document.

C.4 Subsidence Evaluation

Objective - At least once every two years, the District will request data from relevant entities on subsidence measurement data or summary information, including information for PAM subsidence monitoring locations within the District boundaries.

Performance Standard - During FY 2023, the District performed an assessment of subsidence data from the local PAM network and other subsidence monitoring locations within Brazoria County. Land surface elevation measurements from the District's PAM network were available from 2016 to present for the original seven sites, with another seven sites from 2019 and a single site established in 2022. Data for this period of record appears to indicate some net subsidence, with linear trends for measurement points displaying slopes ranging from -0.427 inches per year to +0.246 inches per year. Observations fluctuated considerably between measurements. Data were also available for nine other monitoring locations in the county, which are maintained by the U. S. Coast Guard, SmartNet North America, Texas Department of Transportation, HGSD, and the University of Houston (UH); these sites have longer periods of record with more frequent measurement intervals. Long-term measurements near Pearland and southwest of Rosharon indicate a long-term slight downward trend in land surface elevation. Based on the available subsidence data, the analysis of observed and modeled values suggests that aquifer response in Brazoria County since year 2009 is consistent with achievement of the DFCs. The District anticipates undertaking a similar evaluation in FY 2025.

III.D Conjunctive Surface Water Management Issues

31 TAC §356.52(a)(1)(D) and TWC §36.1071(a)(4)

D.1 Surface Water Coordination

Objective - Each year, the District will participate in the regional planning process by attending, as able, the Region H - Regional Water Planning Group meetings to encourage the development of surface water supplies to meet the needs of water user groups in the District.

Performance Standard – The General Manager of the District was not able to attend the Region H Water Planning Group Meetings during FY 2024. However, the General Manager coordinated with Planning Group representatives and consultants to discuss Planning Group activities.

III.E Natural Resource Issues That Affect the Use and Availability of Groundwater or are Affected by the Use of Groundwater

31 TAC §356.52(a)(1)(E) and TWC §36.1071(a)(5)

E.1 Salt Water and Waste Disposal Wells

Objective - Each year, the District will query the Texas Railroad Commission database to determine if any new saltwater or waste disposal injection wells have been permitted by the Texas Railroad Commission to operate within the District.

Performance Standard - The District has received data from the Texas Railroad Commission identifying the location of existing saltwater or waste disposal injection wells within the District. This data is attached in *Appendix C* and is mapped in *Exhibit 3* of this document. Based on the information provided, one well was newly developed for injection use or converted from another use to injection since the end of FY 2023. One previously permitted injection well was plugged.

E.2 Groundwater Quality Evaluation

Objective - Each year, the District will evaluate available data regarding the aquifers of the District and the quality of groundwater within the District.

Performance Standard - Although the District does not currently maintain an independent groundwater quality monitoring network, the District does support and partially fund ongoing research efforts in Brazoria County by the United States Geological Survey (USGS). At the District meeting on December 14, 2023, the Board of Directors approved the FY 2023 Joint Funding Agreement with USGS for water resource investigations.

E.3 Activity Report

Objective - Each year, the District will receive an update from the District's inspector or other representative summarizing activities undertaken to protect groundwater quality.

Performance Standard - The District continues to consider procedures to address open, deteriorated, and/or abandoned wells in Brazoria County. The District's Field Operations Coordinator performs periodic spot inspections of permitted wells to monitor well construction and operating conditions and verifies plugging of replacement wells. The coordinator performed 61 site inspections of permitted wells during FY 2024 and verified 72 wells that were plugged when replacements were drilled. In addition to field activities, the District website provides links to references with information on disinfecting private wells and decontamination of flooded wells.

III.F Addressing Drought Conditions

31 TAC §356.52(a)(1)(F) and TWC §36.1071(a)(6)

F.1 Drought Monitor

Objective - Each month, the District will check for the periodic updates to the Drought Monitor (<http://droughtmonitor.unl.edu/>) and the TWDB Drought Dashboard (<https://waterdatafortexas.org/drought/>).

Performance Standard – Conditions in Brazoria County ranged from normal (non-drought status) to extreme drought during FY 2024, beginning with severe to extreme drought

conditions in October 2023, with gradual recovery to normal conditions by January 2024 which persisted through the end of FY 2024. The District monitored the status of drought conditions in the District and prepared regular briefings to the Board of Directors. Individual monthly drought maps are presented in *Appendix D*.

III.G Conservation, Recharge Enhancement, Rainwater Harvesting, Precipitation Enhancement, or Brush Control Where Appropriate and Cost Effective 31 TAC §356.52(a)(1)(G) and TWC §36.1071(a)(7)

G.1 Public Information Regarding Water Conservation

Objective - Each year, the District will provide a new or updated article or a link to an article on the District's website regarding water conservation.

Performance Standard - The District website provides links to several references on water conservation practices and related topics, including a brochure detailing indoor waste reduction and water conservation practices as shown in *Appendix A* of this report.

G.2 Activity Report

Objective - Each year, the District will receive an update from the District's inspector or other representative summarizing activities undertaken as part of the District's conservation outreach program and potential opportunities for new or expanded conservation outreach.

Performance Standard – During FY 2024, the District funded additional conservation outreach and education efforts. This included continued coordination by the field operations coordinator with local schools and other entities.

G.3 Public Information Regarding Rainwater Harvesting

Objective - Each year, the District will provide a new or updated article or a link to an article on the District's website regarding rainwater harvesting.

Performance Standard - The District website provides a link to the Texas Water Development Board's Texas Manual on Rainwater Harvesting, which provides extensive information on rainwater harvesting system components, water quality, system sizing, and other considerations. The District website also includes links to a number of other local and state regulatory and water management entities which include additional educational materials on rainwater harvesting, water conservation, and other information on responsible water use.

III.H Addressing in a Quantitative Manner the Desired Future Condition of the Groundwater Resources 31 TAC §356.52(a)(1)(H) and TWC §36.1071(a)(8)

H.1 Water Level Evaluation

Objective - At least once every two years, the District will examine water level data for the Chicot Aquifer and Evangeline Aquifer from the USGS monitoring well network, the TWDB groundwater database, or other data sources.

Performance Standard - During FY 2023, the District performed an evaluation of water levels and water level change relative to projected results consistent with Desired Future Condition (DFC) achievement within Brazoria County. Water level changes from 2009 to 2022 were compared with changes projected by the Groundwater Availability Model that was used to produce long-term drawdowns consistent with the DFCs set by GMA 14 as part of the Joint Planning Process. Based on the available water level data, the analysis of observed water level changes and modeled values suggests that aquifer response in Brazoria County since year 2009 is consistent with achievement of the DFCs. The District evaluation also identified specific locations with higher rates of drawdown which may warrant more frequent examination in future analyses. The District anticipates undertaking a similar evaluation in FY 2025.

H.2 Evaluation of Anticipated Demand

Objective - At least once in the five years following adoption of the Groundwater Management Plan, the District will undertake a groundwater modeling evaluation of potential drawdown and subsidence impacts of current and projected groundwater demand.

Performance Standard – The District did not perform a groundwater modeling evaluation of potential drawdown and subsidence in FY 2024. However, through participation in GMA 14, the District has closely monitored recent modeling analysis and the development of the new GULF 2023 groundwater model which now serves as the official TWDB Groundwater Availability Model for the northern portion of the Gulf Coast Aquifer System. The District anticipates undertaking a groundwater modeling evaluation withing five years of GMP adoption.

H.3 Evaluation of Monitoring Thresholds

Objective - At least once in the five years following adoption of the Groundwater Management Plan, the District will undertake an evaluation of potential thresholds for permit requirements for monitoring of water level, subsidence, or other parameters.

Performance Standard – The District did not perform a groundwater modeling evaluation of potential permitting thresholds in FY 2024. However, through participation in GMA 14, the District has closely monitored recent modeling analysis and the development of the new GULF 2023 groundwater model which now serves as the official TWDB Groundwater Availability Model for the northern portion of the Gulf Coast Aquifer System. The District anticipates undertaking a groundwater modeling evaluation withing five years of GMP adoption.

H.4 Other Strategic Initiatives

Objective - In order to facilitate District operations and achievement of management goals, the District may undertake other strategic initiatives such as evaluation of historic use, establishment of permit limits, model evaluations, or other studies or programs.

Performance Standard – During FY 2023, the District performed an evaluation of subsidence and water level change relative to projected results consistent with Desired Future Condition (DFC) achievement within Brazoria County, as described in Sections C.4 and H.2 of this report. The District anticipates undertaking similar analyses in FY 2025 and beyond. During FY 2021, the District also performed an evaluation of estimated groundwater production from users exempt from permitting and pumpage requirements, such as agricultural irrigation, livestock production, certain mining water uses, and exempt single family residential wells. This study provides valuable context for examining permitted and total groundwater production relative to modeled long-term average groundwater production consistent with DFC achievement.

H.5 Rule Review

Objective – Each year, the District will make an evaluation of the District Rules to determine whether any amendments are recommended to support achievement of the DFCs adopted by the District.

Performance Standard - The District Rules were evaluated, with amendment of the Rules discussed and approved at a public meeting on December 14, 2023. Amendments to the Rules were made to sections regarding requests for rehearing, exemptions for permitting for temporary rig supply wells, decisions in contested cases, and applicability of export fees.

IV Annual Audit of District Financial Records

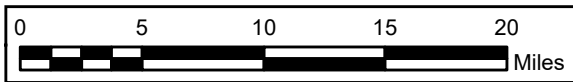
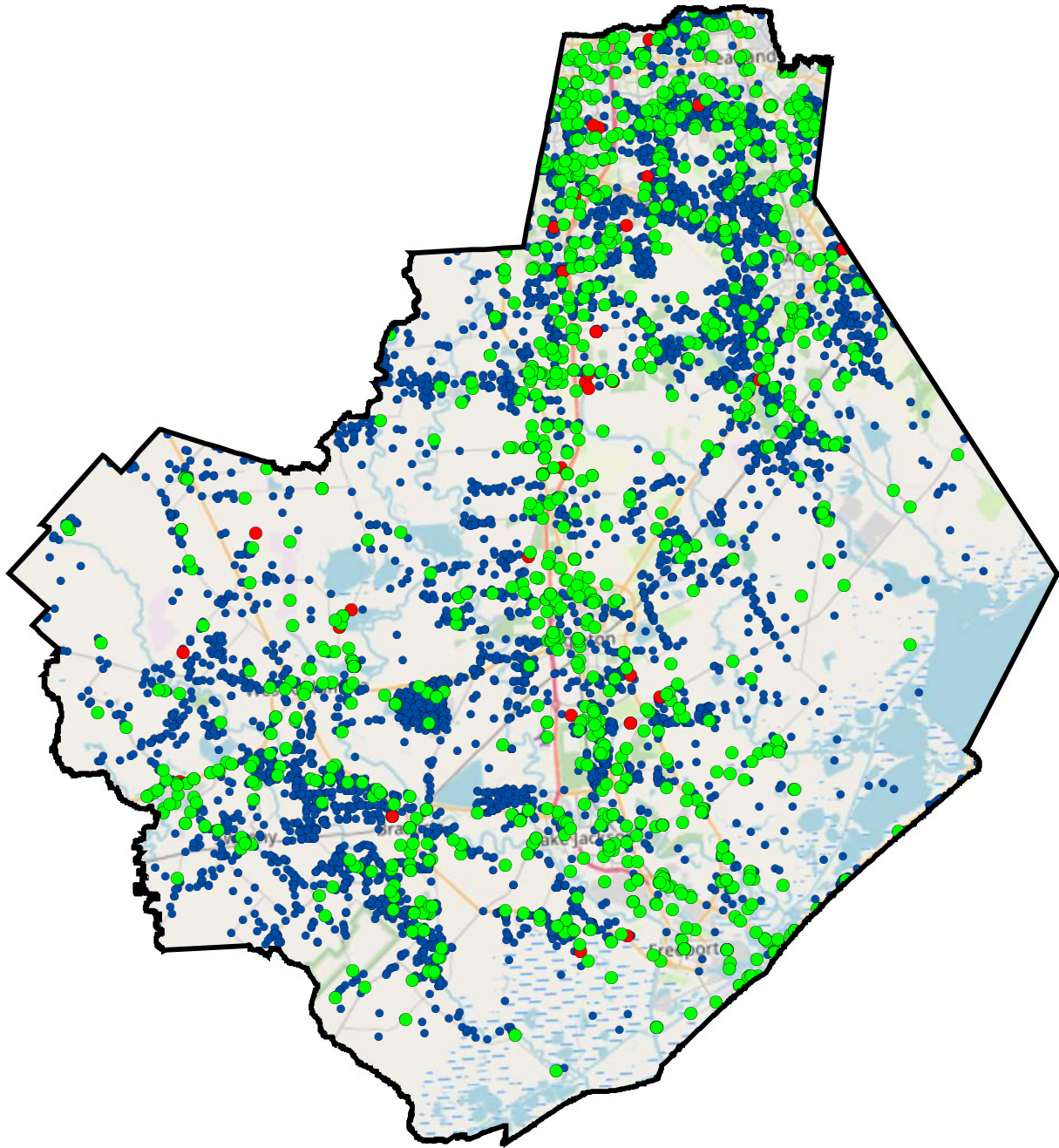
A copy of the FY 2023 annual audit of the District financial records is included as *Appendix E* of this report. The FY 2024 audit will be completed in early 2025 and will be included in the next Annual Report for the District.

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Exhibits

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- New Permit
- Existing Permit
- Registration

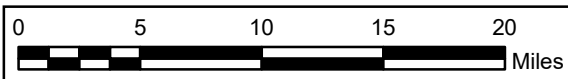
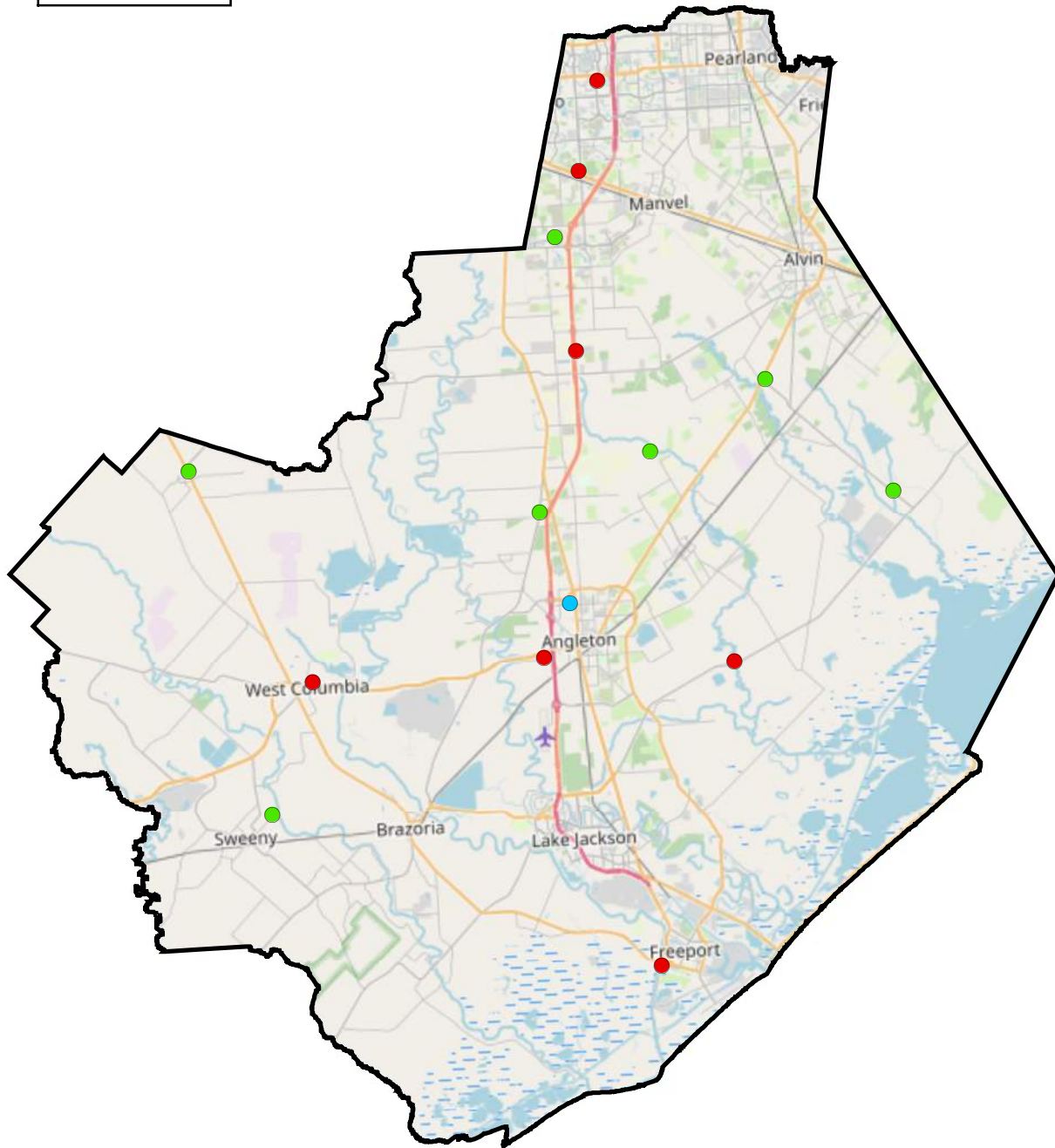


Based on BCGCD Database as of October 27, 2024

<div></div> <div>Freese and Nichols</div> <div>10497 Town and Country Way Suite 500 Houston, Texas 77024 713-600-6800</div>	<div></div>	BRAZORIA COUNTY GROUNDWATER CONSERVATION DISTRICT		1
		FY 2024 Permit Wells and Documented Exempt Wells		
		FN JOB NO	BZG24556	
		FILE	Ex1_DistWell_2024.mxd	
		DATE	November 2024	
		SCALE	1:500,000	
		DESIGNED	008242	Exhibit
		DRAFTED	008242	

**PAM Sites
(Date Installed)**

- 2022
- 2019
- 2016



2016 Installations - data from Harris-Galveston Subsidence District
 2019 Installations - approximate locations from BCGCD Map
 2022 Installations - approximate locations from BCGCD Data



10497 Town and Country Way Suite 500
 Houston, Texas 77024
 713-600-6800



**BRAZORIA COUNTY GROUNDWATER
 CONSERVATION DISTRICT**

**Periodically Active Monitoring (PAM)
 Subsidence Monitoring Locations**

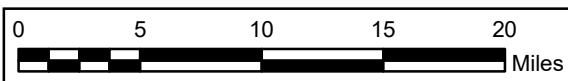
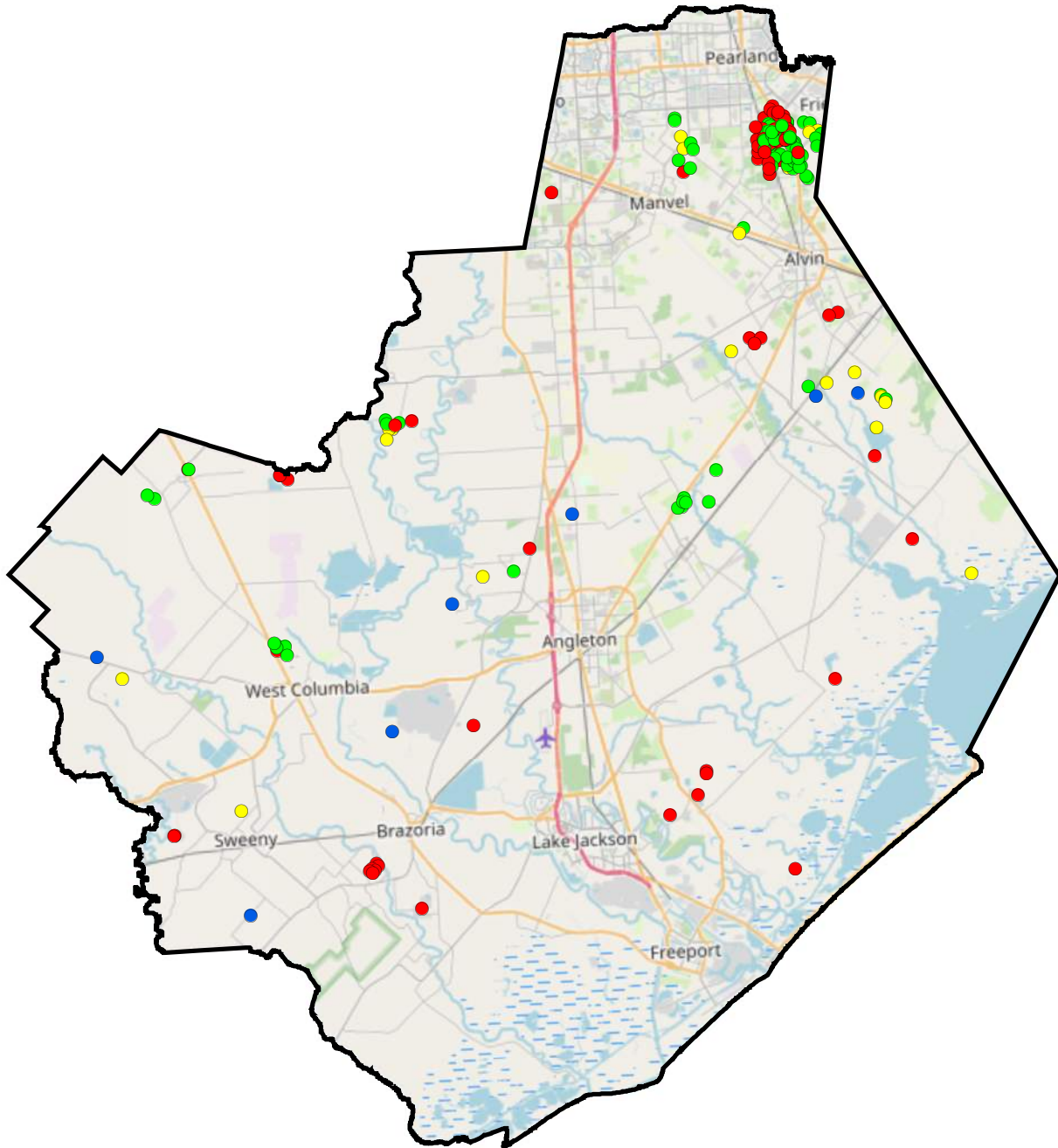
FN JOB NO	BZG24556
FILE	BZG24556.mxd
DATE	November 2024
SCALE	1:500,000
DESIGNED	008242
DRAFTED	008242

2

Exhibit

Well Type

- Injection/Disposal From Gas
- Injection/Disposal From Oil
- Injection/Disposal From Oil/Gas
- Injection/Disposal Well



Injection Wells - Bottom Well Locations
Texas Railroad Commission Data
Accessed October 2024



10497 Town and Country Way Suite 500
Houston, Texas 77024
713-600-6800



BRAZORIA COUNTY GROUNDWATER CONSERVATION DISTRICT

Injection Wells

FN JOB NO	BZG24556
FILE	Ex3_Inject_2024.mxd
DATE	November 2024
SCALE	1:500,000
DESIGNED	008242
DRAFTED	008242

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Exhibit

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Appendix A
Public Information Provided by the District
Regarding Reducing Waste

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Reduce Outdoor Water Use by Practicing Water-Wise Landscaping and Irrigation

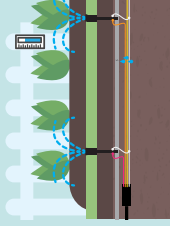
Steps

- Design a water-efficient landscape suited for your local conditions, thus conserving water and reducing waste while producing an attractive landscape.
- Use water-efficient landscape practices, such as proper mowing, mulching, and moderate fertilizing.
- Conduct regular maintenance.



Design

- Limit turf areas to usable areas and use drought-tolerant groundcover elsewhere.
- Plant water-efficient, well-adapted, and/or native plants, shrubs, and trees.
- Utilize drip irrigation or soaker hoses in landscaping beds.
- Use sprinkler heads that produce large drops of water close to the ground.



- Choose an automatic sprinkler system with multiple scheduling options, a rain shut-off device, a water budget feature, and test functions.
- Include rainwater harvesting, where feasible, for watering the landscape. It's free, reduces dependency on potable water, and doesn't contain hard minerals.

Maintenance

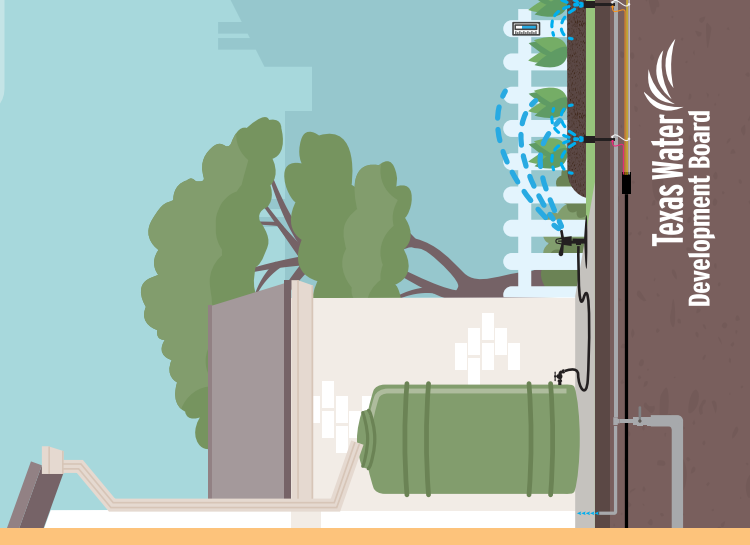
- Water thoroughly but infrequently to encourage deep roots.
- Water early in the morning to reduce evaporation.
- Reduce overspray and run-off. Water only the plants, not the sidewalks and driveways.
- Mow only when grass is dry and don't cut more than one-third of its length at a time.
- Mulch or compost grass clippings. Leaving them on lawn can provide valuable nutrients.
- Use mulch in beds to retain moisture, reduce runoff and erosion, moderate soil temperatures, aid in root development, slow weed growth, and prevent soil compaction.
- Apply a thin layer of compost to the lawn in the spring after grass has come out of dormancy and actively begun growing.
- Apply fertilizer in spring and fall, if necessary, but don't overuse it.
- Aerate the lawn once a year to help keep soil healthy.
- Adjust sprinkler settings as needed. Turn off or reduce irrigation if rain is sufficient for weekly watering needs. Don't just "set it and forget it."
- Set sprinkler run time to match area watering, i.e., beds, trees, lawn, etc.
- Check sprinkler heads regularly to remove dirt and debris, look for leaks, and make sure they're working at the proper pressure.
- Repair or replace broken heads, valves, seals, and pipes.



Conserving Water Outdoors



Texas Water Development Board
1700 North Congress Avenue
Austin, TX 78701
512-463-7847
www.twddb.texas.gov



Reduce Outdoor Water Use by Practicing Water-Wise Landscaping and Irrigation

Other Outdoor Tips

- Cover pools and spas when not in use to lessen evaporation.
- Backwash your pool filter only as necessary.
- Turn off decorative fountains on windy days and during drought.

Contact your county AgrLife Extension agent, water-wise landscape professional, or water supplier for recommendations of water-efficient plants that are adapted to your area of the state and for additional information on water-wise landscaping.

choose
water-efficient
or native plants

utilize drip
irrigation

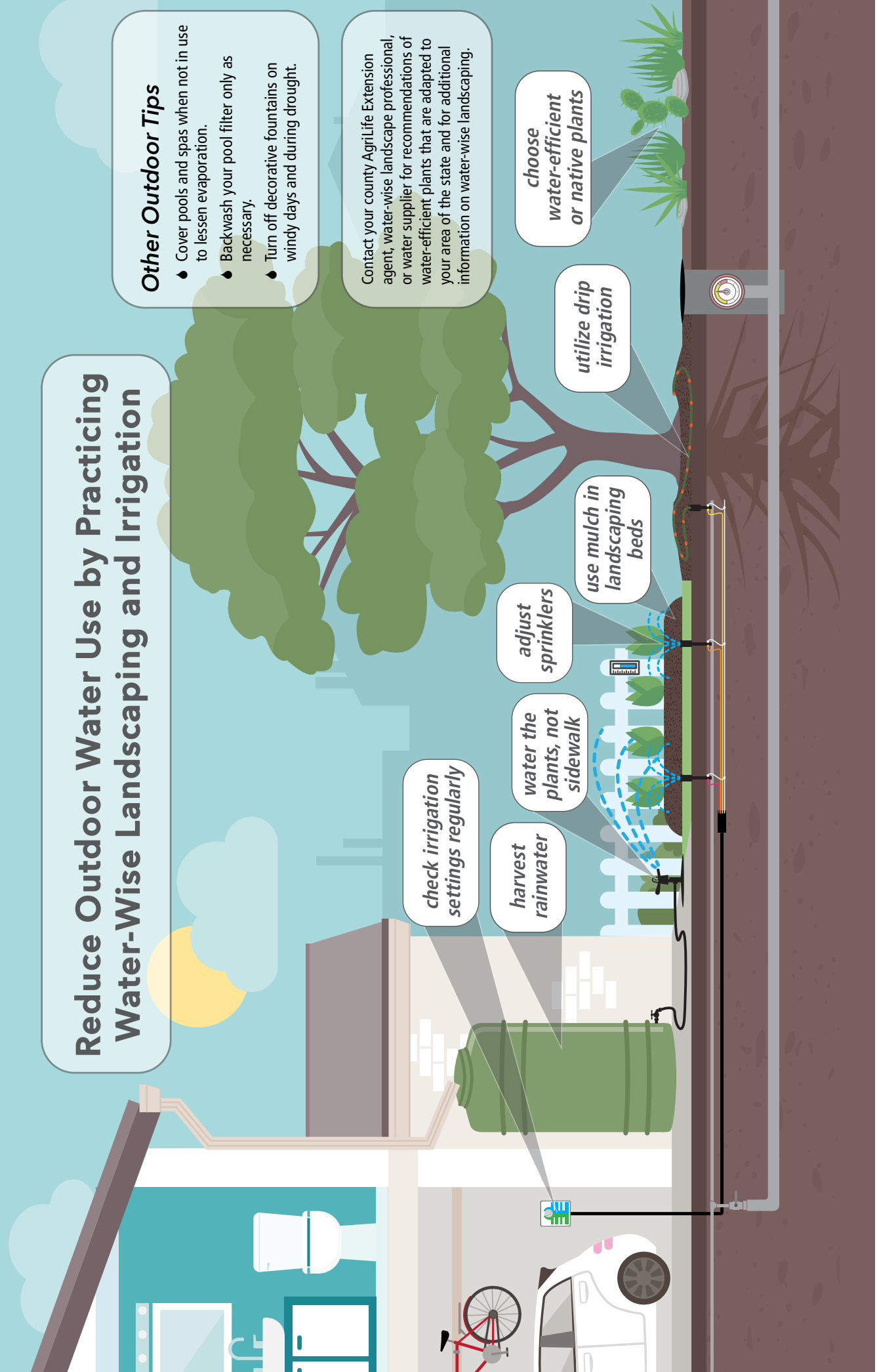
use mulch in
landscaping
beds

adjust
sprinklers

water the
plants, not
sidewalk

check irrigation
settings regularly

harvest
rainwater



Appendix B
Public Information Provided by the District
Regarding Subsidence

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HISTORY OF SUBSIDENCE MONITORING

[Home](#) / [Science and Research](#) / [History of Subsidence Monitoring](#)

The need for data and the distribution of that data is crucial to understand regional and localized subsidence. As early as 1906, surveys were conducted throughout the Houston area to establish permanent benchmarks, which are survey marks with a known surface elevation. Since the creation of the HGSD in 1975, land surface measurements were developed with guidance from the National Geodetic Survey (NGS), which is part of the National Oceanic and Atmospheric Administration (NOAA) for the greater Houston-Galveston region. Geodetic differential leveling surveys were conducted in 1978, 1982, 1987, 2000, and 2007 in a collaborative effort between the HGSD and the NGS to measure specific benchmarks throughout the region.

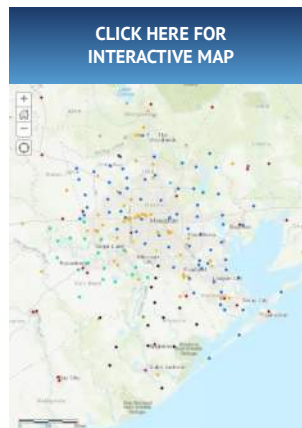
Over the years, subsidence measurement methods have evolved from manual site measurement of benchmarks (e.g., geodetic differential leveling) to satellite-based technology (e.g., Global Positioning System for the United States). Since the mid-1990s, the HGSD has utilized GPS to obtain land-surface elevation measurements throughout Harris and Galveston counties.

Since 2012, the HGSD has been a contributing member of the Houston GPS Network (HoustonNet). The HoustonNet project was established by University of Houston (UH) to create a dense GPS network in the greater Houston-Galveston region to study natural hazards and partnered with the HGSD.

The HoustonNet comprises over 220 permanent GPS stations that include:

- CORS and periodic monitoring GPS stations operated by the HGSD
- CORS and periodic monitoring GPS stations operated by the FBSD
- CORS operated by the UH
- CORS operated by Texas Department of Transportation
- CORS operated by the City of Houston
- CORS in Angleton operated by the United States Coast Guard
- WAAS (Wide Area Augmentation System) CORS in Houston operated by the Federal Aviation Association
- Cooperative CORS throughout the area

The HGSD also co-funds the UH Geodetic Laboratory that processes the GPS data from HoustonNet to monitor subsidence and faulting in the greater Houston-Galveston region.



GPS stations within the HoustonNet differentiated by operator

Considering the surface area of the HGSD, remote sensing of subsidence throughout the region will provide a more resolute picture of current land-surface deformation. Remote sensing can be accomplished through the use of Light Detection and Ranging (LiDAR) or Interferometric Synthetic Aperture Radar (InSAR) methods. When combined with the data collected from the HoustonNet, remote sensing can provide coverage between the GPS stations.

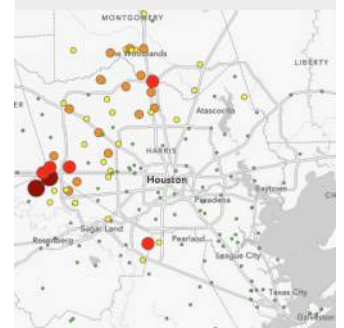
Since 2019, the HGSD has sponsored research conducted by Southern Methodist University to utilize a novel InSAR methodology to evaluate land-surface deformation from 2008 to 2020. This

SCIENCE AND RESEARCH

[Science and Research Overview](#)
[Science and Research Plan](#)
[District Research](#)
[Subsidence Overview](#)

[History of Subsidence Monitoring](#)
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INTERACTIVE MAP OF SUBSIDENCE RATES



cutting-edge research will provide land-surface deformation at the meter scale over Harris, Galveston, Fort Bend, and surrounding counties. These data, when combined with the HoustonNet, create the densest network in North America.

As of 2020, the Harris-Galveston Subsidence District (HGSD) maintains subsidence data from a global positioning system (GPS) network of over 220 permanent GPS stations throughout Harris, Galveston, and surrounding counties. This network is constantly evolving and requires consistent investment to ensure it adequately captures the greater Houston-Galveston region. Current information on the location and data from the GPS stations is provided in the [Annual Groundwater Report](#).

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Harris-Galveston Subsidence District
1660 West Bay Area Blvd., Friendswood, TX 77546
Phone : (281) 486-1105
Fax: (281) 218-3700



Appendix C
Permitted Injection Wells
Texas Railroad Commission

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Brazoria County Injection Wells

Railroad Commission of Texas Data

API Number ¹	Well Type	Reliability of Position ²	Longitude (DD) ³	Latitude (DD) ³
4203900672	Injection/Disposal From Oil	RRC Hardcopy Map	-95.24949329	29.48977328
4203933193D1	Injection/Disposal From Oil	Operator Reported Location	-95.24639972	29.50037933
4203931312D1	Injection/Disposal From Oil	RRC Hardcopy Map	-95.24700302	29.49361755
4203933210D1	Injection/Disposal From Oil/Gas	Operator Reported Location	-95.12404554	29.20361528
4203933319	Injection/Disposal Well	Coordinates from Operator	-95.56253956	28.99027282
4203933115D1	Injection/Disposal Well	Operator Reported Location	-95.27652081	29.4930706
4203933079D1	Injection/Disposal Well	Coordinates from Operator	-95.263554	29.519063
4203933086D1	Injection/Disposal Well	Coordinates from Operator	-95.2703709	29.52086644
4203932203D1	Injection/Disposal From Oil	RRC Hardcopy Map	-95.24552506	29.49861283
4203902195	Injection/Disposal Well	RRC Hardcopy Map	-95.7313505	29.2967353
4203930035	Injection/Disposal Well	RRC Hardcopy Map	-95.6592338	29.2897567
4203901981	Injection/Disposal Well	RRC Hardcopy Map	-95.653868	29.2870571
4203901955	Injection/Disposal Well	RRC Hardcopy Map	-95.6600207	29.2902642
4203902686	Injection/Disposal From Oil	USGS 7.5 Minute Quadrangle or Aerial Photograph	-95.75804281	29.27733156
4203981496	Injection/Disposal Well	RRC Hardcopy Map	-95.3349127	29.4861255
4203932869	Injection/Disposal Well	Operator Reported Location	-95.21905531	29.3859538
4203930173	Injection/Disposal Well	RRC Hardcopy Map	-95.2263555	29.3842676
4203933168D1	Injection/Disposal Well	Operator Reported Location	-95.26416409	29.4985942
4203933117D1	Injection/Disposal Well	Operator Reported Location	-95.27633737	29.49785596
4203933045	Injection/Disposal Well	Operator Reported Location	-95.43892064	29.47609366
4203933169D1	Injection/Disposal Well	Coordinates from Operator	-95.26772204	29.49529897
4203901092D1	Injection/Disposal Well	Operator Reported Location	-95.25974956	29.49138505
4203900717	Injection/Disposal From Oil	RRC Hardcopy Map	-95.2432002	29.4871736
4203901115	Injection/Disposal From Oil/Gas	RRC Hardcopy Map	-95.2528314	29.4861855
4203932244D1	Injection/Disposal From Oil	RRC Hardcopy Map	-95.2380997	29.4786538
4203932478D1	Injection/Disposal Well	Coordinates from Operator	-95.1951547	29.2863615
4203980571	Injection/Disposal From Oil	RRC Hardcopy Map	-95.347557	29.2574813
4203932330	Injection/Disposal From Oil	Operator Reported Location	-95.3504144	29.2567212
42039	Injection/Disposal Well	RRC Hardcopy Map	-95.2890065	29.3708507
4203932180	Injection/Disposal Well	RRC Hardcopy Map	-95.2804982	29.3703687
4203930082	Injection/Disposal Well	RRC Hardcopy Map	-95.2852445	29.3668803
4203931552	Injection/Disposal From Oil/Gas	Operator Reported Distances	-95.3038566	29.3623352
4203931646	Injection/Disposal From Oil/Gas	RRC Hardcopy Map	-95.2079679	29.3444178
4203932662D1	Injection/Disposal From Oil	Coordinates from Operator	-95.3196328	29.2816298
4203932130	Injection/Disposal From Gas	Operator Reported Location	-95.4328403	29.2554095
4203900898	Injection/Disposal From Oil/Gas	Operator Reported Location	-95.2301182	29.3381639
4203900892	Injection/Disposal From Oil	USGS 7.5 Minute Quadrangle or Aerial Photograph	-95.24462471	29.33589373
4203901871	Injection/Disposal From Oil	RRC Hardcopy Map	-95.5757092	29.3250076
4203932903	Injection/Disposal From Oil	Operator Reported Location	-95.56549488	29.32273513
4203932517	Injection/Disposal From Gas	Operator Reported Location	-95.2061795	29.3298453
4203900929	Injection/Disposal From Oil	RRC Hardcopy Map	-95.1884126	29.327911
4203932424	Injection/Disposal From Gas	Operator Reported Location	-95.2388435	29.3293109
4203901879	Injection/Disposal From Oil/Gas	RRC Hardcopy Map	-95.5705903	29.3187518
4203901878	Injection/Disposal From Oil/Gas	RRC Hardcopy Map	-95.5732504	29.3186545
4203900933	Injection/Disposal From Oil/Gas	Operator Reported Location	-95.1880637	29.326776
4203901006	Injection/Disposal From Oil	RRC Hardcopy Map	-95.1845434	29.3252738
4203931967	Injection/Disposal From Oil	RRC Hardcopy Map	-95.34525832	29.26341188
4203901002	Injection/Disposal From Oil/Gas	RRC Hardcopy Map	-95.1850972	29.3229321
4203901734	Injection/Disposal From Oil	Operator Reported Location	-95.3464299	29.2611093
4203932834	Injection/Disposal From Oil	Operator Reported Location	-95.32627361	29.26013035
4203901656	Injection/Disposal From Oil	RRC Hardcopy Map	-95.34406488	29.26015506
4203933128D1	Injection/Disposal Well	Operator Reported Location	-95.27665745	29.50629927
42039	Injection/Disposal Well	RRC Hardcopy Map	-95.2631826	29.5288984
4203900430	Injection/Disposal From Oil	USGS 7.5 Minute Quadrangle or Aerial Photograph	-95.26674609	29.50469441
4203900257	Injection/Disposal Well	RRC Hardcopy Map	-95.2652243	29.52646
4203933273H1	Injection/Disposal Well	Operator Reported Location	-95.26281364	29.5236574
4203900448	Injection/Disposal From Oil	RRC Hardcopy Map	-95.2686333	29.5032902
4203933067	Injection/Disposal Well	Operator Reported Location	-95.26498866	29.50282265
4203933091D1	Injection/Disposal Well	Coordinates from Operator	-95.25502981	29.52157587
42039	Injection/Disposal From Oil	RRC Hardcopy Map	-95.3403104	29.5231763

Brazoria County Injection Wells

Railroad Commission of Texas Data

4203900534	Injection/Disposal From Oil	RRC Hardcopy Map	-95.2393681	29.5168873
4203900321	Injection/Disposal From Oil	RRC Hardcopy Map	-95.2557587	29.5191332
4203981801	Injection/Disposal From Oil	RRC Hardcopy Map	-95.3403022	29.5217771
4203900450	Injection/Disposal From Oil	RRC Hardcopy Map	-95.2667498	29.5010886
4203933097D1	Injection/Disposal Well	Operator Reported Location	-95.27041219	29.5006044
4203900513	Injection/Disposal From Oil	RRC Hardcopy Map	-95.2347894	29.5156931
4203933144D1	Injection/Disposal Well	Coordinates from Operator	-95.25823007	29.51764739
4203900323	Injection/Disposal From Oil	Coordinates from Operator	-95.25230143	29.51726913
4203900319D1	Injection/Disposal From Oil	RRC Hardcopy Map	-95.2523387	29.5168315
4203900623	Injection/Disposal From Oil/Gas	USGS 7.5 Minute Quadrangle or Aerial Photograph	-95.22869358	29.51067622
4203900273	Injection/Disposal From Oil	Operator Reported Location	-95.26721685	29.51662528
42039	Injection/Disposal From Oil/Gas	RRC Hardcopy Map	-95.2356036	29.5101042
4203900624	Injection/Disposal From Oil	USGS 7.5 Minute Quadrangle or Aerial Photograph	-95.22635592	29.50874565
4203933081D1	Injection/Disposal From Oil	Coordinates from Operator	-95.26561004	29.51565897
4203900631	Injection/Disposal From Oil	USGS 7.5 Minute Quadrangle or Aerial Photograph	-95.23040842	29.50574688
4203900343	Injection/Disposal From Oil	RRC Hardcopy Map	-95.2589358	29.5134183
4203933087D1	Injection/Disposal Well	Operator Reported Location	-95.27196065	29.51325372
4203900594	Injection/Disposal From Oil	USGS 7.5 Minute Quadrangle or Aerial Photograph	-95.24707976	29.50325081
4203900427	Injection/Disposal From Oil	RRC Hardcopy Map	-95.2669022	29.5098848
4203933197D1	Injection/Disposal Well	Operator Reported Location	-95.25647894	29.50884619
4203900385	Injection/Disposal From Oil	RRC Hardcopy Map	-95.2544998	29.5081796
4203933112D1	Injection/Disposal Well	Operator Reported Location	-95.25211975	29.5074734
4203905126	Injection/Disposal Well	RRC Hardcopy Map	-95.66740905	29.17051046
4203930575	Injection/Disposal From Oil/Gas	RRC Hardcopy Map	-95.5048724	29.2150897
4203932775	Injection/Disposal Well	Coordinates from Operator	-95.23382179	29.13576387
4203930592	Injection/Disposal From Gas	RRC Hardcopy Map	-95.5294069	29.1973634
4203932406D1	Injection/Disposal Well	Operator Reported Location	-95.46718747	29.23313612
4203930781	Injection/Disposal From Gas	RRC Hardcopy Map	-95.8076892	29.1704891
4203904150	Injection/Disposal From Oil	RRC Hardcopy Map	-95.4806161	29.2180976
4203930807	Injection/Disposal From Oil/Gas	Operator Reported Location	-95.7889638	29.1553091
4203932984	Injection/Disposal Well	Operator Reported Location	-95.16900848	29.22898952
4203930439	Injection/Disposal From Oil	RRC Hardcopy Map	-95.66726137	29.17359092
4203930490	Injection/Disposal From Oil	RRC Hardcopy Map	-95.66131962	29.1726877
4203932993	Injection/Disposal Well	Coordinates from Operator	-95.36640592	29.04724002
4203932529	Injection/Disposal Well	Operator Reported Location	-95.2710548	29.0067932
4203932731	Injection/Disposal Well	Coordinates from Operator	-95.51706393	29.11399441
4203932854D1	Injection/Disposal From Gas	Operator Reported Location	-95.5802762	29.11170757
4203933233	Injection/Disposal Well	Coordinates from Operator	-95.59652294	29.02215493
4203933247	Injection/Disposal Well	Operator Reported Location	-95.59499244	29.02056481
4203933232	Injection/Disposal Well	Coordinates from Operator	-95.59990927	29.01888496
4203933230	Injection/Disposal Well	Coordinates from Operator	-95.59781671	29.01732363
4203933231	Injection/Disposal Well	Coordinates from Operator	-95.60170112	29.01723293
4203933229	Injection/Disposal Well	Coordinates from Operator	-95.59971515	29.01557254
4203930414	Injection/Disposal Well	Operator Reported Distances	-95.3367336	29.0762196
4203930667	Injection/Disposal Well	RRC Hardcopy Map	-95.3370993	29.0742426
4203980805	Injection/Disposal Well	RRC Hardcopy Map	-95.7526813	29.0464384
4203931250	Injection/Disposal Well	RRC Hardcopy Map	-95.7530916	29.0460438
4203903949	Injection/Disposal From Oil/Gas	RRC Hardcopy Map	-95.7000177	29.061812
4203931166	Injection/Disposal From Gas	Operator Reported Location	-95.6957743	28.9898268
4203932971	Injection/Disposal From Oil	Operator Reported Location	-95.24417312	29.49562195
4203932507	Injection/Disposal From Oil	Operator Reported Location	-95.65974117	29.16720223
4203933093D1	Injection/Disposal Well	Coordinates from Operator	-95.2592006	29.52296616
4203902194	Injection/Disposal From Oil	USGS 7.5 Minute Quadrangle or Aerial Photograph	-95.73059276	29.29650977
4203933129D1	Injection/Disposal Well	Operator Reported Location	-95.27618056	29.50192123
4203932533	Injection/Disposal From Oil	Operator Reported Location	-95.29029124	29.44623118
4203900789	Injection/Disposal From Oil	RRC Hardcopy Map	-95.24941979	29.48524107
4203900364	Injection/Disposal From Oil	Operator Reported Location	-95.25454992	29.50998379
4203931563	Injection/Disposal From Oil	RRC Hardcopy Map	-95.24692612	29.49589688
4203903051	Injection/Disposal From Oil	RRC Hardcopy Map	-95.66782698	29.17217367
4203900976	Injection/Disposal From Oil/Gas	Operator Reported Location	-95.19306228	29.30604581
4203900435DW	Injection/Disposal From Oil	Coordinates from Operator	-95.26908141	29.5112772

Brazoria County Injection Wells

Railroad Commission of Texas Data

4203900340	Injection/Disposal From Oil	RRC Hardcopy Map	-95.25283068	29.51339503
4203900432	Injection/Disposal From Oil	RRC Hardcopy Map	-95.26883228	29.50668144
4203900421	Injection/Disposal From Oil	RRC Hardcopy Map	-95.26485322	29.505131
4203930511	Injection/Disposal From Oil	RRC Hardcopy Map	-95.25881423	29.49537497
4203933370	Injection/Disposal Well	Coordinates from Operator	-95.34429224	29.05997603
4203931307	Injection/Disposal From Oil	RRC Hardcopy Map	-95.2537691	29.51363342
4203930078	Injection/Disposal From Oil	Operator Reported Location	-95.25590354	29.50940978
4203920364	Injection/Disposal From Oil	RRC Hardcopy Map	-95.26767526	29.50217623
4203901106	Injection/Disposal From Oil	RRC Hardcopy Map	-95.25366258	29.48788074
4203932689	Injection/Disposal From Oil	Operator Reported Location	-95.5751069	29.32266465
4203931441	Injection/Disposal From Oil	RRC Hardcopy Map	-95.24846081	29.49058902
4203930331	Injection/Disposal From Oil	RRC Hardcopy Map	-95.23933272	29.47986818
4203932474D1	Injection/Disposal From Oil	Operator Reported Location	-95.2419194	29.49383771
4203900342	Injection/Disposal From Oil	RRC Hardcopy Map	-95.25453519	29.51369998
4203900162	Injection/Disposal From Oil/Gas	RRC Hardcopy Map	-95.33592934	29.51048094
4203933192D1	Injection/Disposal Well	Operator Reported Location	-95.27699026	29.51492541
4203900369	Injection/Disposal From Oil	Operator Reported Location	-95.25445212	29.50630957
4203931277	Injection/Disposal From Oil	RRC Hardcopy Map	-95.2488892	29.49531428
4203900708	Injection/Disposal From Oil	RRC Hardcopy Map	-95.24536293	29.49267397
4203931278D1	Injection/Disposal From Oil	RRC Hardcopy Map	-95.24652718	29.49161246
4203933066	Injection/Disposal Well	Operator Reported Location	-95.26635483	29.50326687
4203933095D1	Injection/Disposal Well	Operator Reported Location	-95.25443571	29.51890548
4203900554	Injection/Disposal From Oil	Operator Reported Location	-95.24835781	29.50265978
4203900556	Injection/Disposal From Oil	RRC Hardcopy Map	-95.24859098	29.50265985
4203931366	Injection/Disposal From Oil	RRC Hardcopy Map	-95.24983114	29.50141063
4203932972	Injection/Disposal From Oil	Operator Reported Location	-95.24596373	29.49913799
4203930747	Injection/Disposal From Oil/Gas	Operator Reported Location	-95.29318558	29.44263939
4203933167D1	Injection/Disposal From Oil	Coordinates from Operator	-95.263222	29.493049
4203932127	Injection/Disposal From Oil	USGS 7.5 Minute Quadrangle or Aerial Photograph	-95.76384627	29.28023798
4203901133	Injection/Disposal From Oil	Operator Reported Location	-95.27096793	29.49905487
4203931433	Injection/Disposal From Oil	RRC Hardcopy Map	-95.24447954	29.4864685
4203901084	Injection/Disposal From Oil	RRC Hardcopy Map	-95.2533188	29.4931098
4203931857	Injection/Disposal From Oil/Gas	Operator Reported Location	-95.3340872	29.50221414
4203933154D1	Injection/Disposal Well	Operator Reported Location	-95.26768602	29.48235532
4203900426	Injection/Disposal From Oil	RRC Hardcopy Map	-95.26687693	29.51156365
4203933024	Injection/Disposal Well	Coordinates from Operator	-95.25848056	29.51041083
4203900709	Injection/Disposal From Oil	RRC Hardcopy Map	-95.24515703	29.49268991
4203933084D1	Injection/Disposal Well	Operator Reported Location	-95.27155569	29.50657776
4203900439	Injection/Disposal From Oil	Operator Reported Location	-95.27094669	29.50550339
4203933059D1	Injection/Disposal Well	Operator Reported Location	-95.25291124	29.51270942
4203931319D1	Injection/Disposal Well	Operator Reported Location	-95.25535431	29.50565527
4203931319DW	Injection/Disposal From Oil	Operator Reported Location	-95.25543924	29.50564908
4203933060	Injection/Disposal Well	Operator Reported Location	-95.26029024	29.504635
4203900140	Injection/Disposal From Oil	Coordinates from Operator	-95.32860354	29.50540617
4203931215	Injection/Disposal From Oil	RRC Hardcopy Map	-95.33871506	29.49452191
4203901236	Injection/Disposal From Oil	RRC Hardcopy Map	-95.32947023	29.48877653
4203900348	Injection/Disposal From Oil	Operator Reported Location	-95.26057788	29.51141071
4203900423	Injection/Disposal From Oil	Operator Reported Location	-95.26485796	29.50892052
4203900387	Injection/Disposal From Oil	Operator Reported Location	-95.25250213	29.50820228
4203900374	Injection/Disposal From Oil	RRC Hardcopy Map	-95.26280045	29.50588128
4203933040D1	Injection/Disposal Well	Operator Reported Location	-95.25316242	29.50735928
4203900216	Injection/Disposal From Oil	RRC Hardcopy Map	-95.32685795	29.50123482
4203930721DW	Injection/Disposal Well	Operator Reported Location	-95.26257312	29.51277283
4203933196D1	Injection/Disposal Well	Coordinates from Operator	-95.254321	29.505638
4203933195H1	Injection/Disposal Well	Operator Reported Location	-95.25086312	29.51064863
4203900392	Injection/Disposal From Oil	Operator Reported Location	-95.25056283	29.50638289
4203933292D1	Injection/Disposal Well	Operator Reported Location	-95.24489238	29.49637764
4203931261	Injection/Disposal From Oil	RRC Hardcopy Map	-95.22972234	29.50025194
4203900425	Injection/Disposal From Oil	Operator Reported Location	-95.26470816	29.51130889
4203932654	Injection/Disposal Well	Operator Reported Location	-95.55532862	29.32362185
4203901887	Injection/Disposal From Oil/Gas	Operator Reported Location	-95.57547003	29.31202822

Brazoria County Injection Wells

Railroad Commission of Texas Data

4203900328	Injection/Disposal From Oil	Operator Reported Location	-95.25673144	29.51532579
4203933333D1	Injection/Disposal From Oil	Operator Reported Location	-95.26577818	29.48786736
4203932727	Injection/Disposal Well	Operator Reported Location	-95.56822274	29.32130005
4203933194D1	Injection/Disposal Well	Coordinates from Operator	-95.259283	29.524749
4203933114D1	Injection/Disposal From Oil	Operator Reported Location	-95.25073993	29.50674317
4203933156D1	Injection/Disposal Well	Operator Reported Location	-95.26811414	29.49028392
4203933153D1	Injection/Disposal Well	Operator Reported Location	-95.26804566	29.48600732
4203933099D1	Injection/Disposal Well	Operator Reported Location	-95.2712293	29.49771171
4203902948	Injection/Disposal From Oil	RRC Hardcopy Map	-95.66932416	29.17542009

¹One new injection well (shown in bold text) was identified within the District for FY 2024.

²Position given for bottom well location.

³Horizontal datum: North American Datum of 1927.

⁴Wells highlighted in grey are missing information in the API Number.

Appendix D
U.S. Drought Monitor
Monthly Summaries

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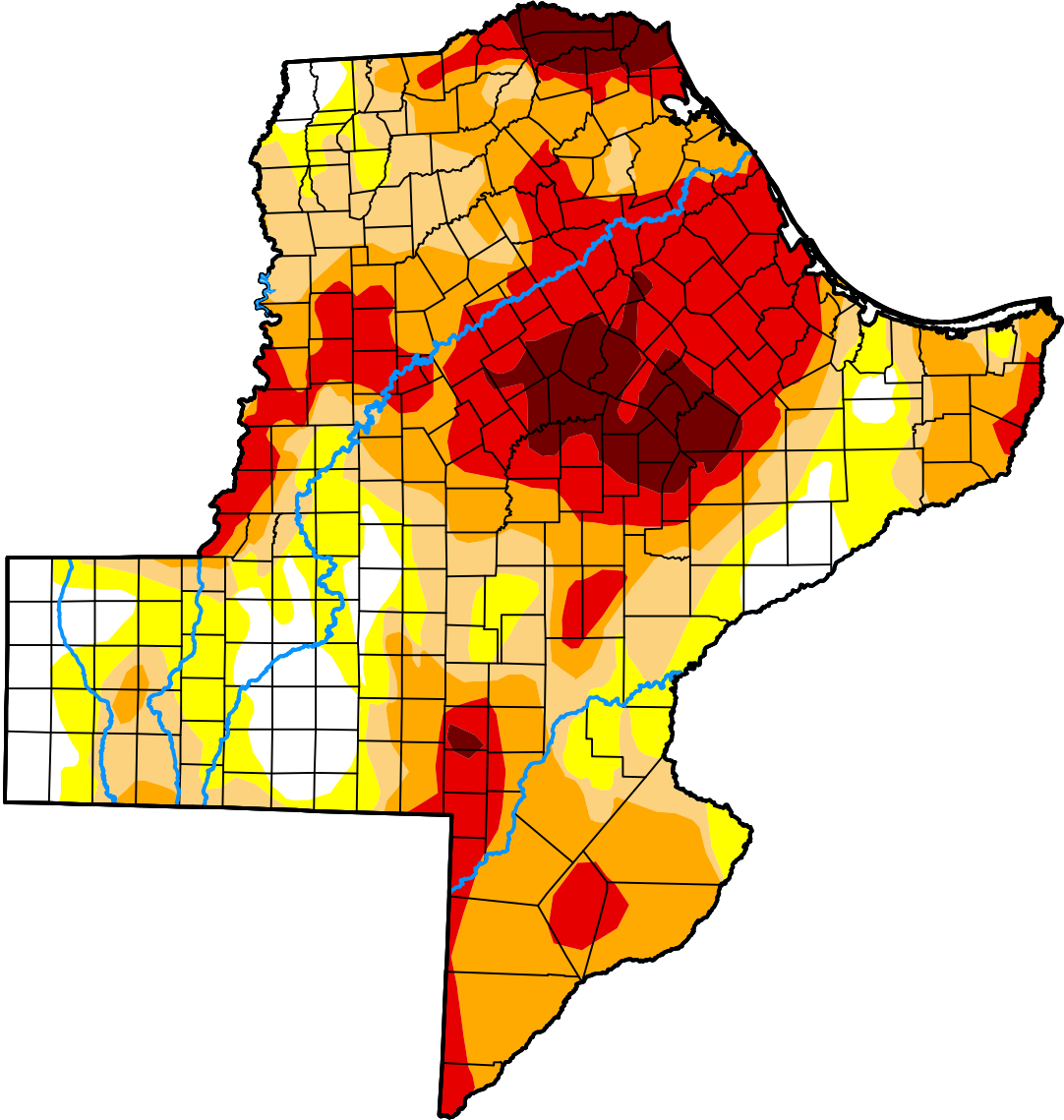
U.S. Drought Monitor

Texas

October 10, 2023

(Released Thursday, Oct. 12, 2023)

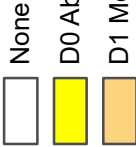
Valid 8 a.m. EDT



Drought Conditions (Percent Area)

	None	D0-D4	D1-D4	D2-D4	D3-D4	D4
Current	9.67	90.33	74.95	55.96	28.28	6.27
Last Week 10-03-2023	6.88	93.12	79.86	61.97	37.15	12.78
3 Months Ago 07-11-2023	30.05	69.95	31.41	7.78	1.37	0.29
Start of Calendar Year 01-03-2023	28.84	71.16	49.90	26.60	7.41	1.60
Start of Water Year 09-26-2023	3.03	96.97	80.64	59.66	38.06	12.68
One Year Ago 10-11-2022	5.75	94.25	72.82	43.58	15.25	1.48

Intensity:



The Drought Monitor focuses on broad-scale conditions. Local conditions may vary. For more information on the Drought Monitor, go to <https://droughtmonitor.unl.edu/About.aspx>

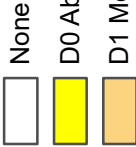
Author:
Brad Pugh
CPC/NOAA



Drought Conditions (Percent Area)

	None	D0-D4	D1-D4	D2-D4	D3-D4	D4
Current	13.62	86.38	65.36	35.90	10.88	1.86
Last Week 10-31-2023	13.61	86.39	65.37	38.54	10.94	1.78
3 Months Ago 08-08-2023	13.97	86.03	68.76	34.27	7.87	1.18
Start of Calendar Year 01-03-2023	28.84	71.16	49.90	26.60	7.41	1.60
Start of Water Year 09-26-2023	3.03	96.97	80.64	59.66	38.06	12.68
One Year Ago 11-08-2022	9.80	90.20	64.84	40.18	14.86	1.73

Intensity:

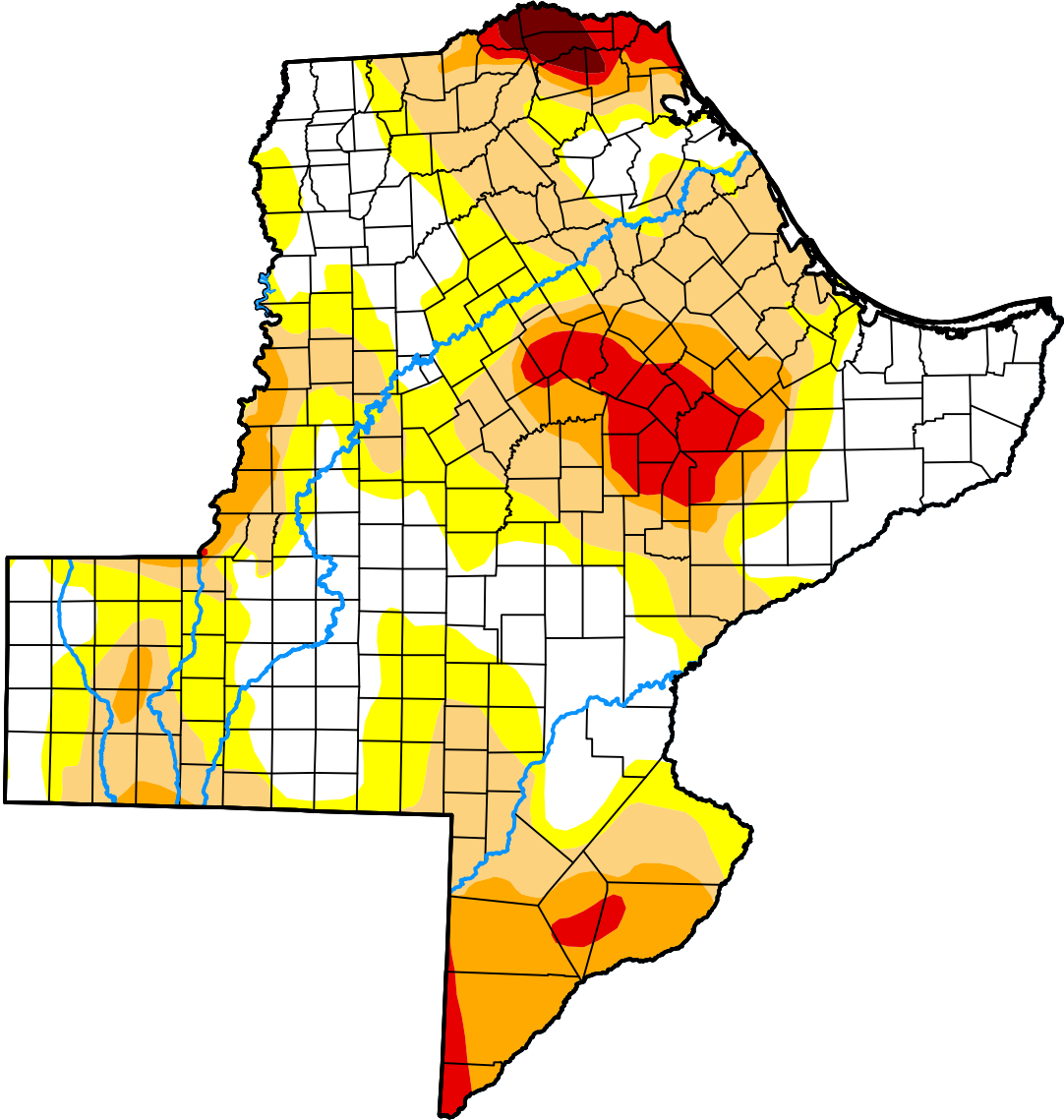


The Drought Monitor focuses on broad-scale conditions. Local conditions may vary. For more information on the Drought Monitor, go to <https://droughtmonitor.unl.edu/About.aspx>

Author:

Lindsay Johnson
National Drought Mitigation Center





Drought Conditions (Percent Area)

	None	D0-D4	D1-D4	D2-D4	D3-D4	D4
Current	32.59	67.41	43.80	18.04	6.48	0.86
Last Week 12-05-2023	33.88	66.12	42.99	18.14	6.38	0.86
3 Months Ago 09-12-2023	3.04	96.96	85.67	68.27	43.59	18.56
Start of Calendar Year 01-03-2023	28.84	71.16	49.90	26.60	7.41	1.60
Start of Water Year 09-26-2023	3.03	96.97	80.64	59.66	38.06	12.68
One Year Ago 12-13-2022	24.95	75.05	52.09	26.55	7.01	1.39

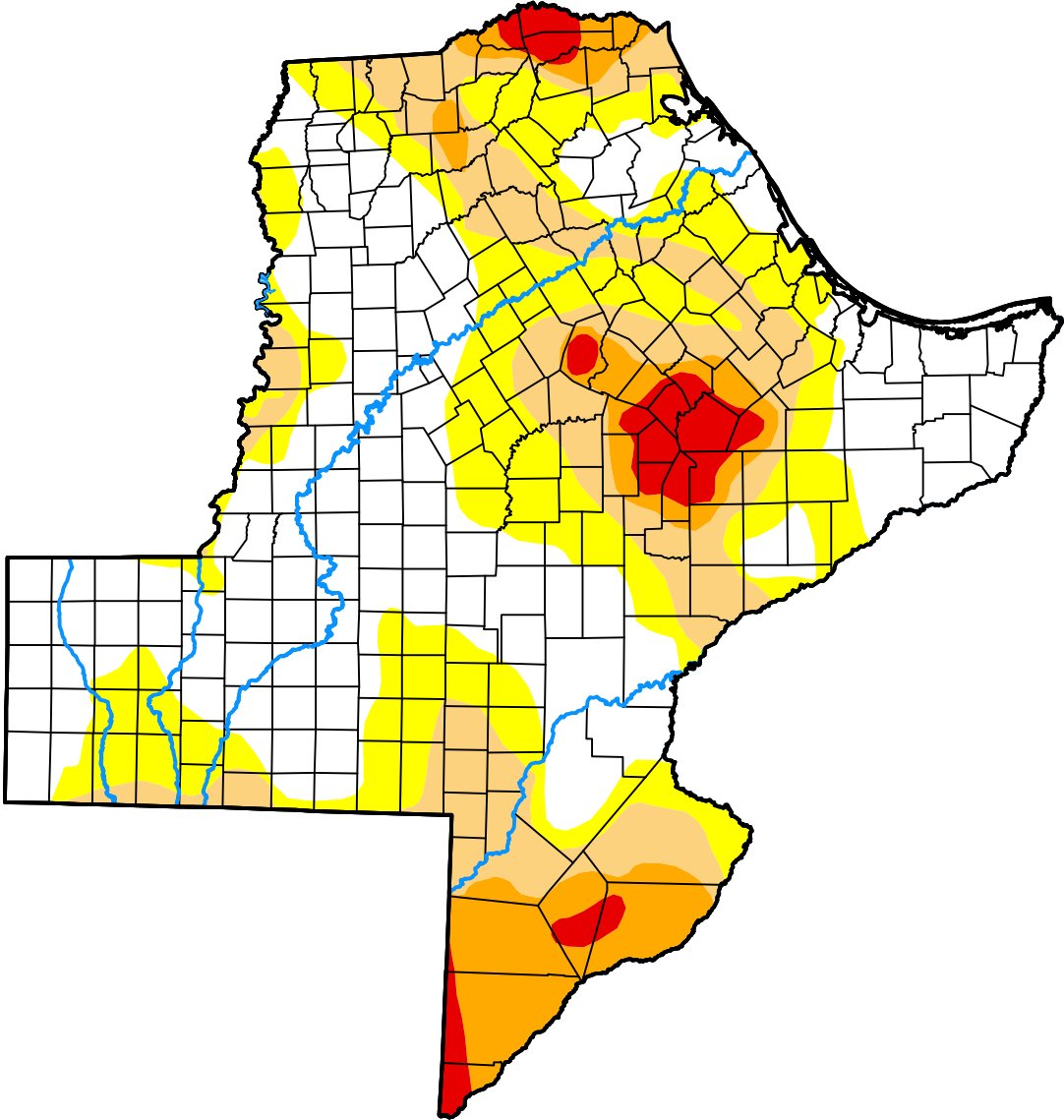
Intensity:

- None
- D0 Abnormally Dry
- D1 Moderate Drought
- D2 Severe Drought
- D3 Extreme Drought
- D4 Exceptional Drought

The Drought Monitor focuses on broad-scale conditions. Local conditions may vary. For more information on the Drought Monitor, go to <https://droughtmonitor.unl.edu/About.aspx>

Author:
Curtis Riganti
National Drought Mitigation Center





Drought Conditions (Percent Area)						
	None	D0-D4	D1-D4	D2-D4	D3-D4	D4
Current	43.51	56.49	29.98	12.72	4.02	0.00
Last Week 01-02-2024	39.60	60.40	39.47	17.78	5.68	0.68
3 Months Ago 10-10-2023	9.67	90.33	74.95	55.96	28.28	6.27
Start of Calendar Year 01-02-2024	39.60	60.40	39.47	17.78	5.68	0.68
Start of Water Year 09-26-2023	3.03	96.97	80.64	59.66	38.06	12.68
One Year Ago 01-10-2023	26.83	73.17	51.66	27.31	7.70	1.80

Intensity:

None

D0 Abnormally Dry

D1 Moderate Drought

D2 Severe Drought

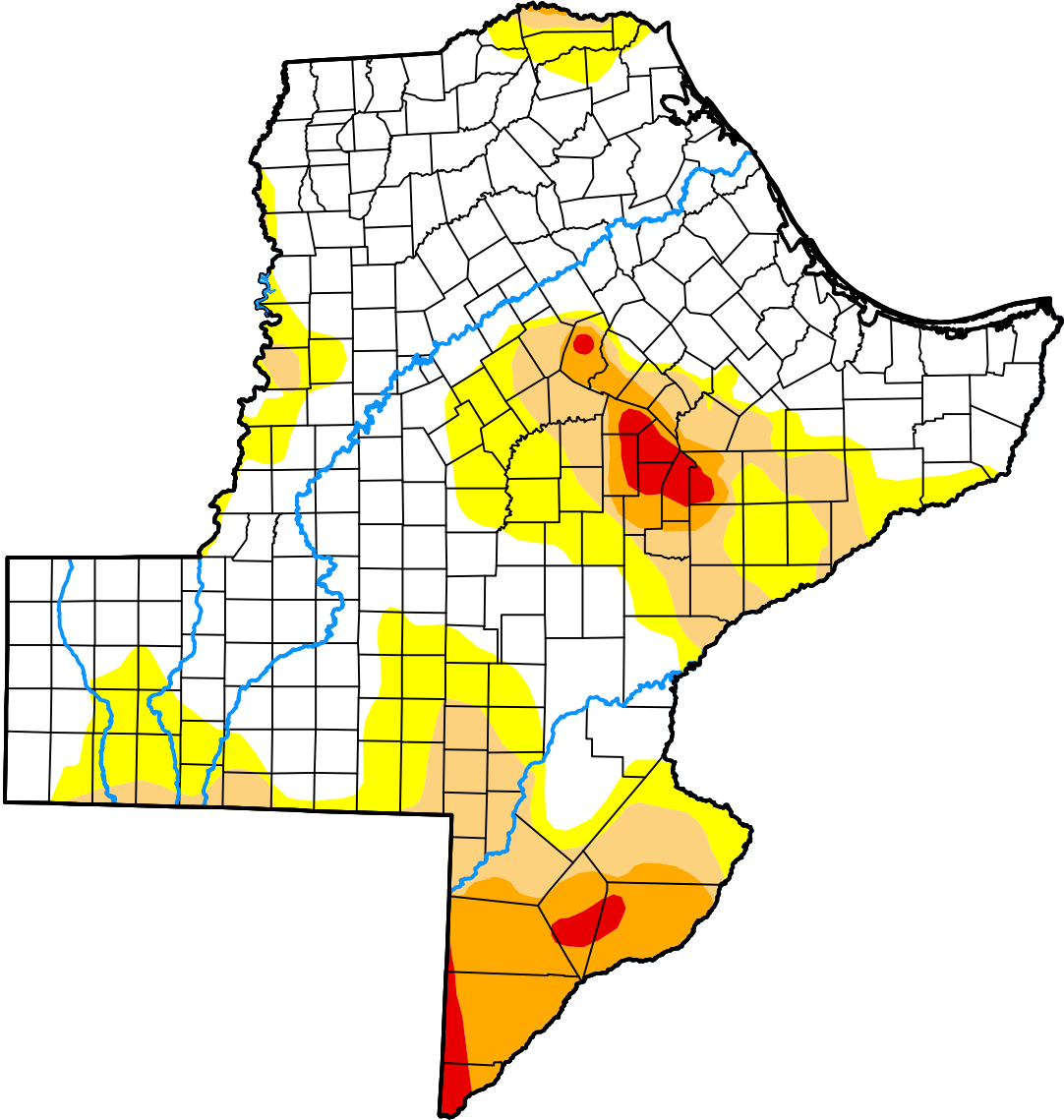
D3 Extreme Drought

D4 Exceptional Drought

The Drought Monitor focuses on broad-scale conditions. Local conditions may vary. For more information on the Drought Monitor, go to <https://droughtmonitor.unl.edu/About.aspx>

Author:
Adam Hartman
NOAA/NWS/NCEP/CPC





Drought Conditions (Percent Area)

	None	D0-D4	D1-D4	D2-D4	D3-D4	D4
Current	60.12	39.88	20.83	9.09	2.04	0.00
Last Week 01-30-2024	56.93	43.07	22.75	9.68	1.92	0.00
3 Months Ago 11-07-2023	13.62	86.38	65.36	35.90	10.88	1.86
Start of Calendar Year 01-02-2024	39.60	60.40	39.47	17.78	5.68	0.68
Start of Water Year 09-26-2023	3.03	96.97	80.64	59.66	38.06	12.68
One Year Ago 02-07-2023	21.63	78.37	53.15	28.67	7.89	1.82

Intensity:

None

D0 Abnormally Dry

D1 Moderate Drought

D2 Severe Drought

D3 Extreme Drought

D4 Exceptional Drought

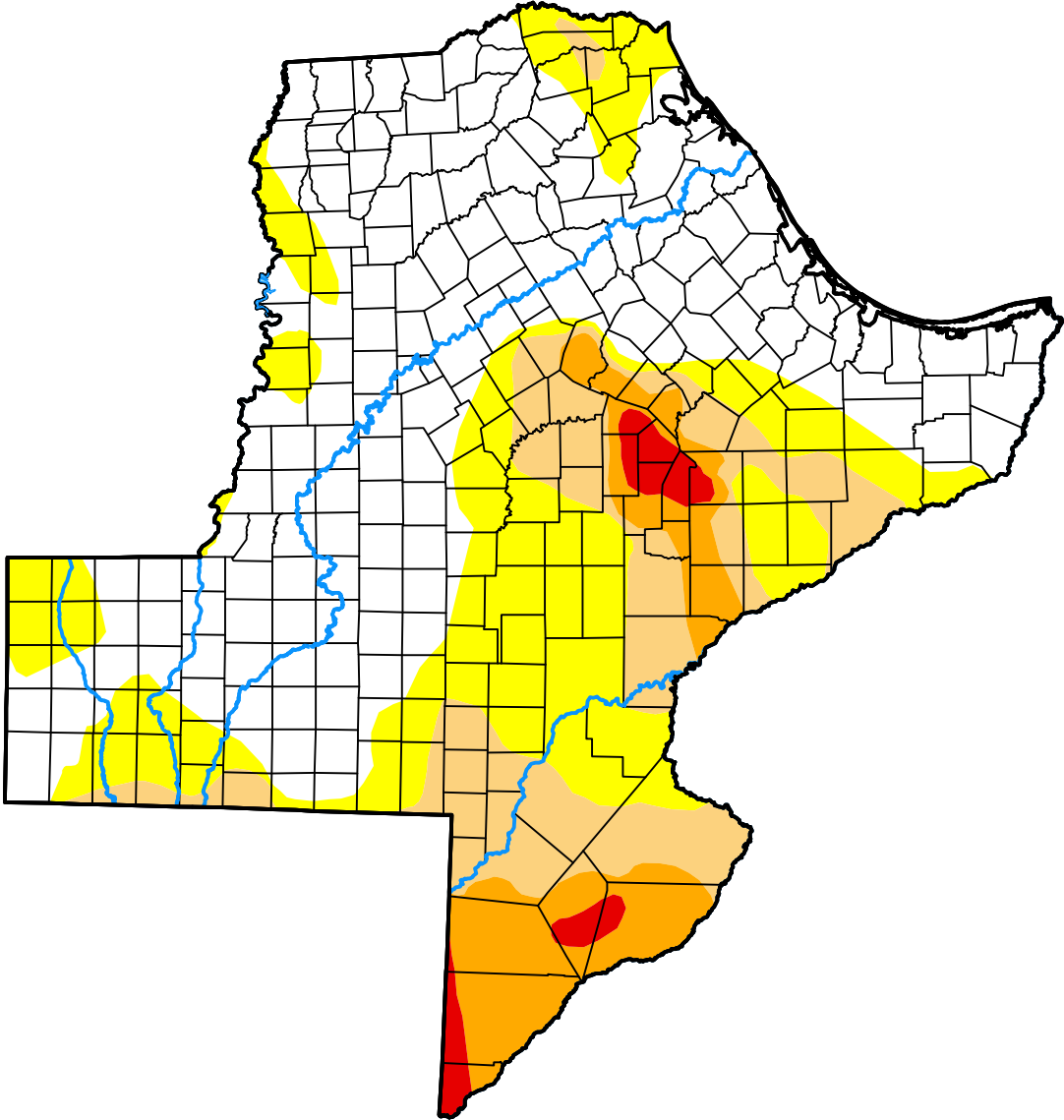
The Drought Monitor focuses on broad-scale conditions. Local conditions may vary. For more information on the Drought Monitor, go to <https://droughtmonitor.unl.edu/About.aspx>

Author:

Deborah Bathke

National Drought Mitigation Center





Drought Conditions (Percent Area)

	None	D0-D4	D1-D4	D2-D4	D3-D4	D4
Current	50.94	49.06	24.22	10.03	1.97	0.00
Last Week 03-05-2024	55.96	44.04	22.67	8.94	1.97	0.00
3 Months Ago 12-12-2023	32.59	67.41	43.80	18.04	6.48	0.86
Start of Calendar Year 01-02-2024	39.60	60.40	39.47	17.78	5.68	0.68
Start of Water Year 09-26-2023	3.03	96.97	80.64	59.66	38.06	12.68
One Year Ago 03-14-2023	22.03	77.97	64.71	41.59	14.21	1.84

Intensity:

- None
- D0 Abnormally Dry
- D1 Moderate Drought
- D2 Severe Drought
- D3 Extreme Drought
- D4 Exceptional Drought

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Author:
Curtis Riganti
National Drought Mitigation Center



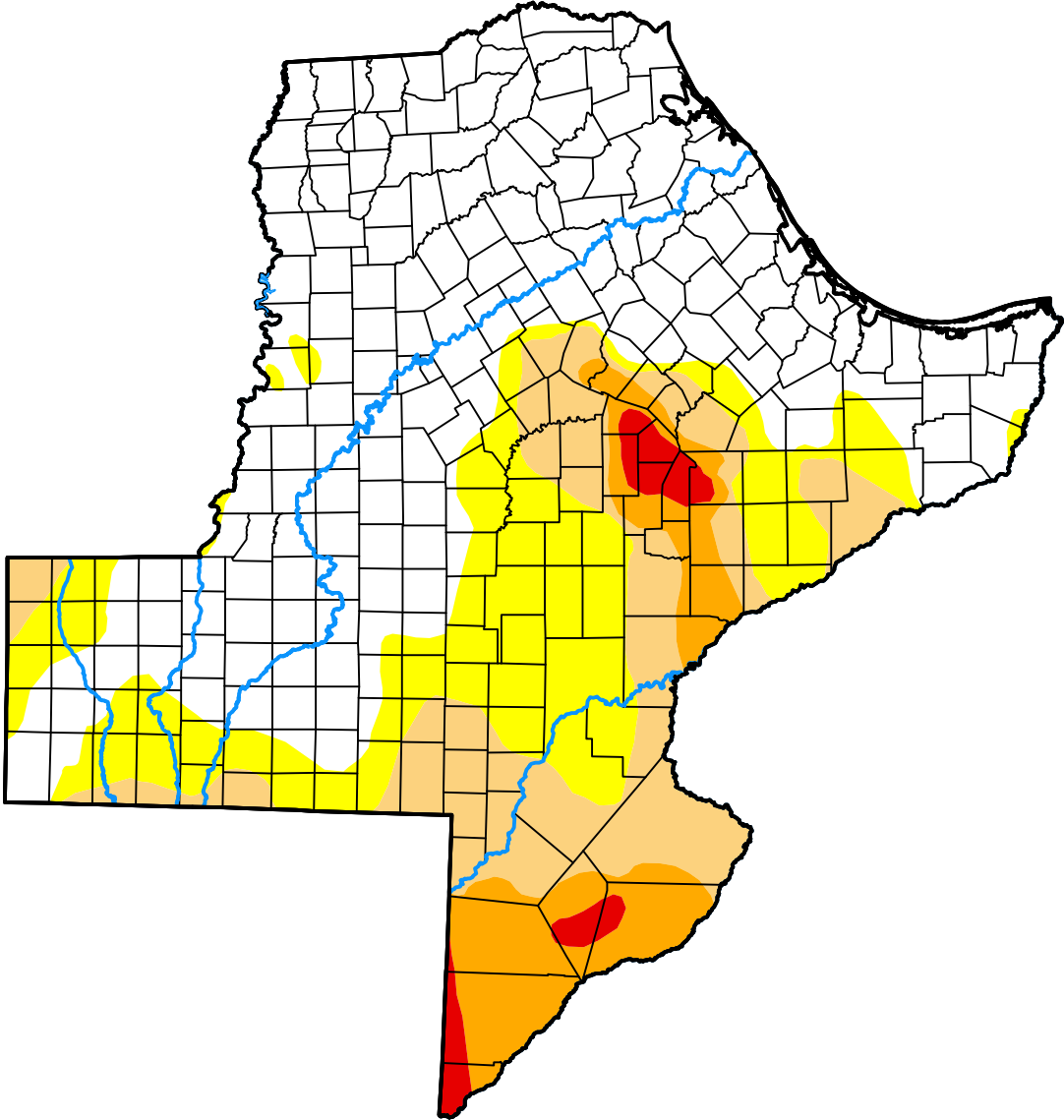
U.S. Drought Monitor

Texas

April 9, 2024

(Released Thursday, Apr. 11, 2024)

Valid 8 a.m. EDT



Drought Conditions (Percent Area)

	None	D0-D4	D1-D4	D2-D4	D3-D4	D4
Current	54.63	45.37	25.19	9.85	1.97	0.00
Last Week 04-02-2024	54.66	45.34	25.10	9.85	1.97	0.00
3 Months Ago 01-09-2024	43.51	56.49	29.98	12.72	4.02	0.00
Start of Calendar Year 01-02-2024	39.60	60.40	39.47	17.78	5.68	0.68
Start of Water Year 09-26-2023	3.03	96.97	80.64	59.66	38.06	12.68
One Year Ago 04-11-2023	22.13	77.87	58.63	37.64	16.24	4.07

Intensity:

None

D0 Abnormally Dry

D1 Moderate Drought

D2 Severe Drought

D3 Extreme Drought

D4 Exceptional Drought

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Author:
Brad Pugh
CPC/NOAA



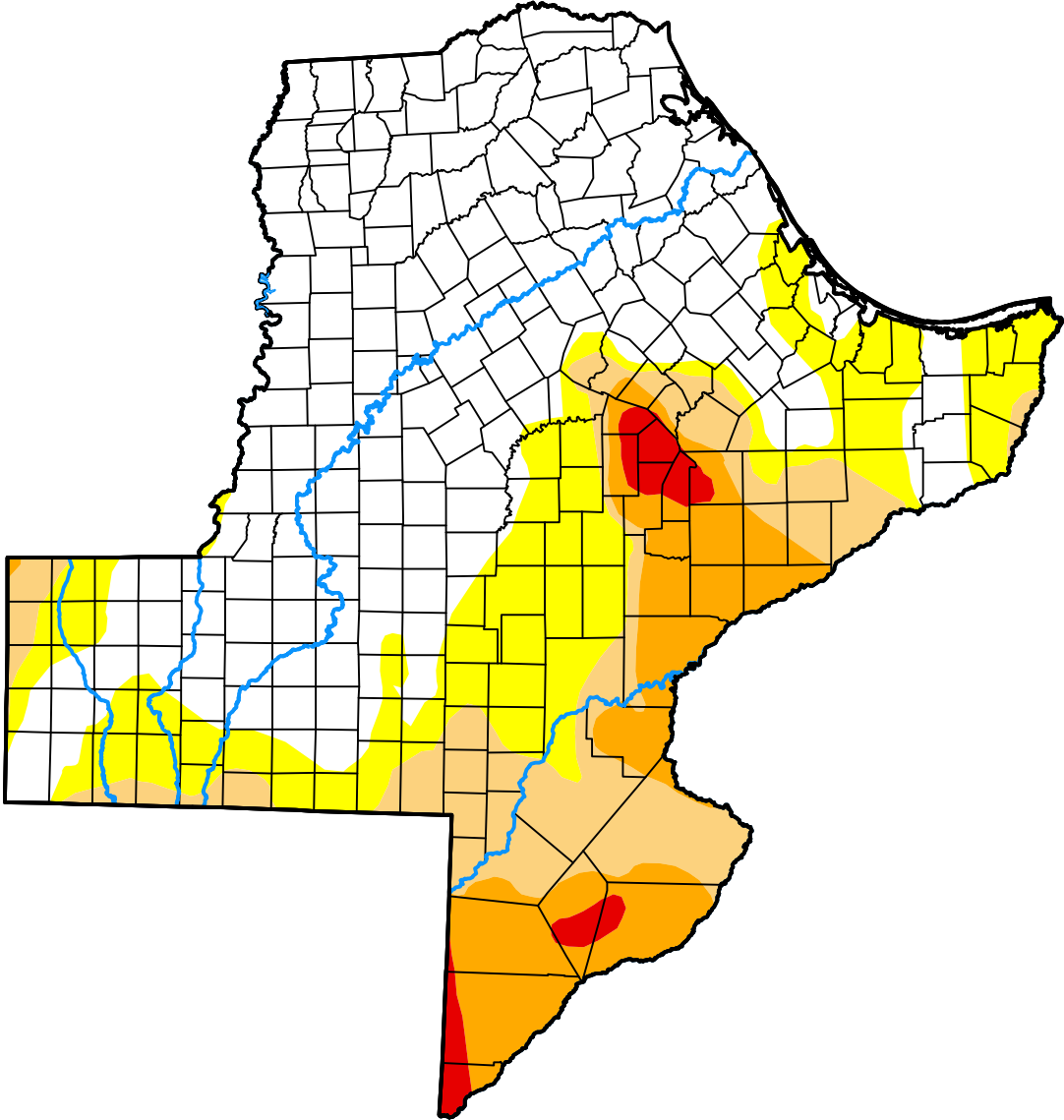
U.S. Drought Monitor

Texas

May 7, 2024

(Released Thursday, May. 9, 2024)

Valid 8 a.m. EDT



Drought Conditions (Percent Area)

	None	D0-D4	D1-D4	D2-D4	D3-D4	D4
Current	53.52	46.48	26.41	13.21	2.05	0.00
Last Week 04-30-2024	52.78	47.22	27.41	13.40	2.05	0.00
3 Months Ago 02-06-2024	60.12	39.88	20.83	9.09	2.04	0.00
Start of Calendar Year 01-02-2024	39.60	60.40	39.47	17.78	5.68	0.68
Start of Water Year 09-26-2023	3.03	96.97	80.64	59.66	38.06	12.68
One Year Ago 05-09-2023	33.27	66.73	52.32	37.10	17.43	2.71

Intensity:

- None
- D0 Abnormally Dry
- D1 Moderate Drought
- D2 Severe Drought
- D3 Extreme Drought
- D4 Exceptional Drought

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Author:

Curtis Riganti

National Drought Mitigation Center



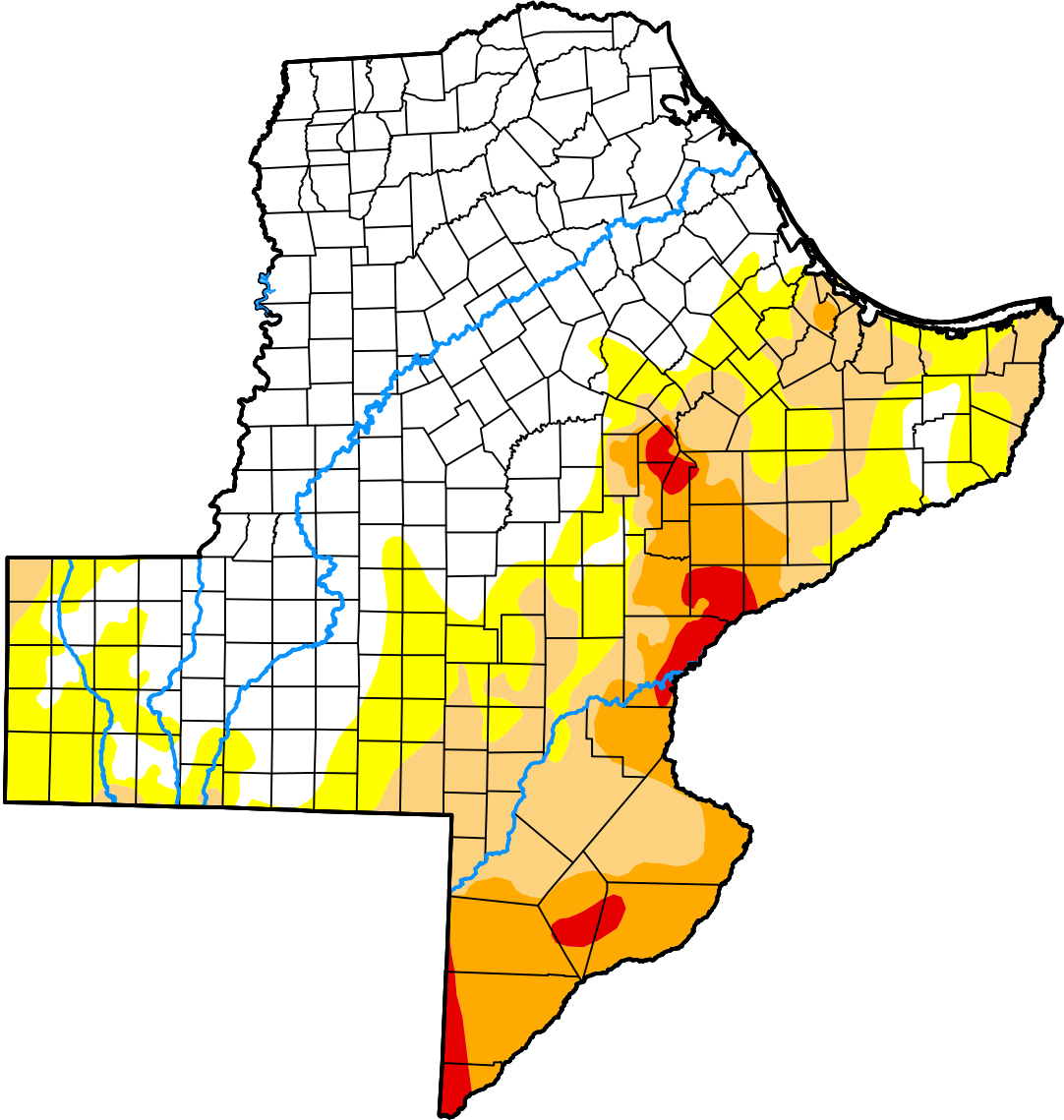
U.S. Drought Monitor

Texas

June 11, 2024

(Released Thursday, Jun. 13, 2024)

Valid 8 a.m. EDT



Drought Conditions (Percent Area)

	None	D0-D4	D1-D4	D2-D4	D3-D4	D4
Current	51.94	48.06	29.12	12.64	2.40	0.00
Last Week 06-04-2024	54.75	45.25	25.88	12.24	2.45	0.00
3 Months Ago 03-12-2024	50.94	49.06	24.22	10.03	1.97	0.00
Start of Calendar Year 01-02-2024	39.60	60.40	39.47	17.78	5.68	0.68
Start of Water Year 09-26-2023	3.03	96.97	80.64	59.66	38.06	12.68
One Year Ago 06-13-2023	43.77	56.23	22.80	6.88	1.37	0.29

Intensity:

None

D0 Abnormally Dry

D1 Moderate Drought

D2 Severe Drought

D3 Extreme Drought

D4 Exceptional Drought

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Author:

Richard Tinker

CPC/NOAA/NWS/NCEP



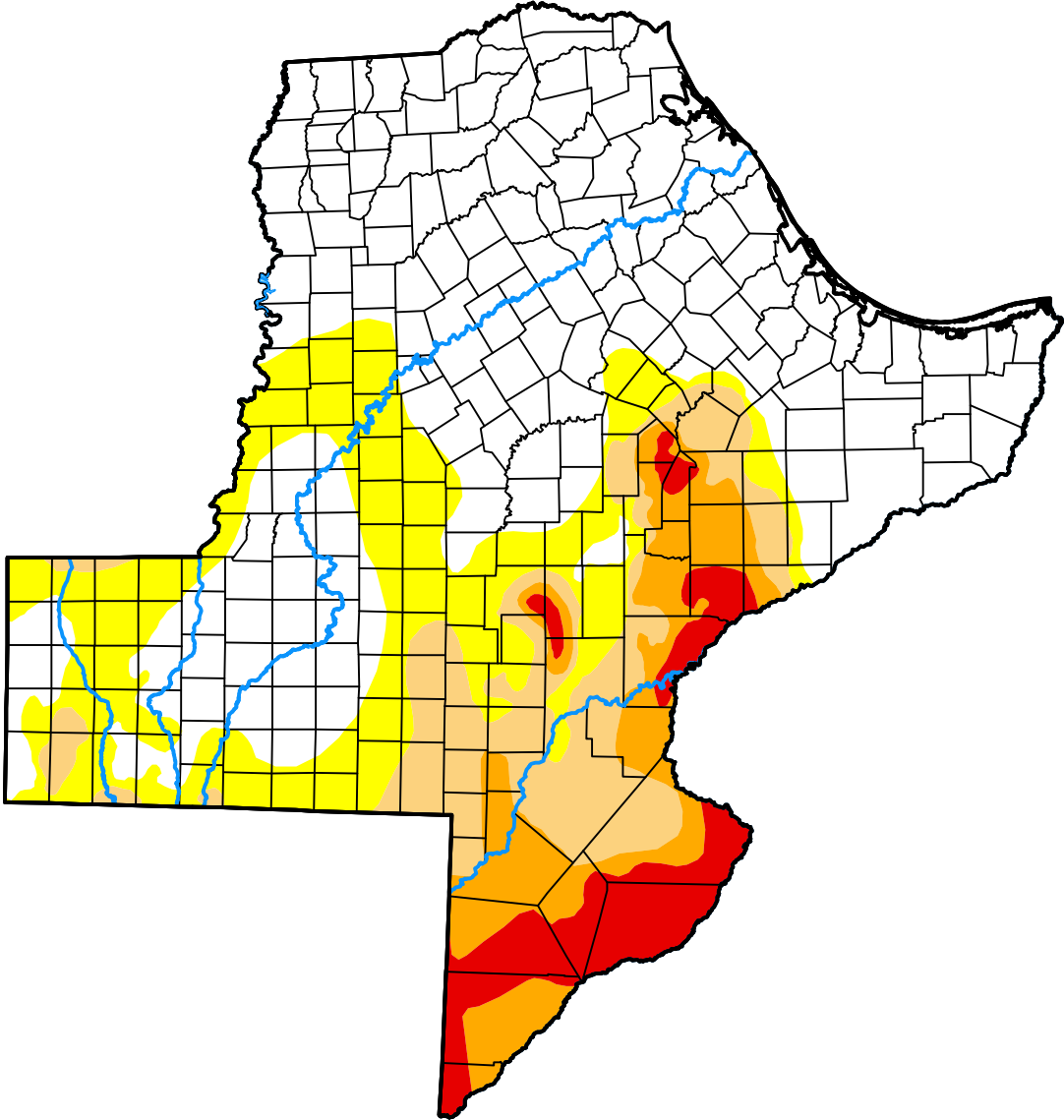
U.S. Drought Monitor

Texas

July 9, 2024

(Released Thursday, Jul. 11, 2024)

Valid 8 a.m. EDT



Drought Conditions (Percent Area)

	None	D0-D4	D1-D4	D2-D4	D3-D4	D4
Current	55.04	44.96	25.36	14.20	6.11	0.00
Last Week 07-02-2024	53.95	46.05	25.62	12.86	5.04	0.00
3 Months Ago 04-09-2024	54.63	45.37	25.19	9.85	1.97	0.00
Start of Calendar Year 01-02-2024	39.60	60.40	39.47	17.78	5.68	0.68
Start of Water Year 09-26-2023	3.03	96.97	80.64	59.66	38.06	12.68
One Year Ago 07-11-2023	30.05	69.95	31.41	7.78	1.37	0.29

Intensity:

- None
- D0 Abnormally Dry
- D1 Moderate Drought
- D2 Severe Drought
- D3 Extreme Drought
- D4 Exceptional Drought

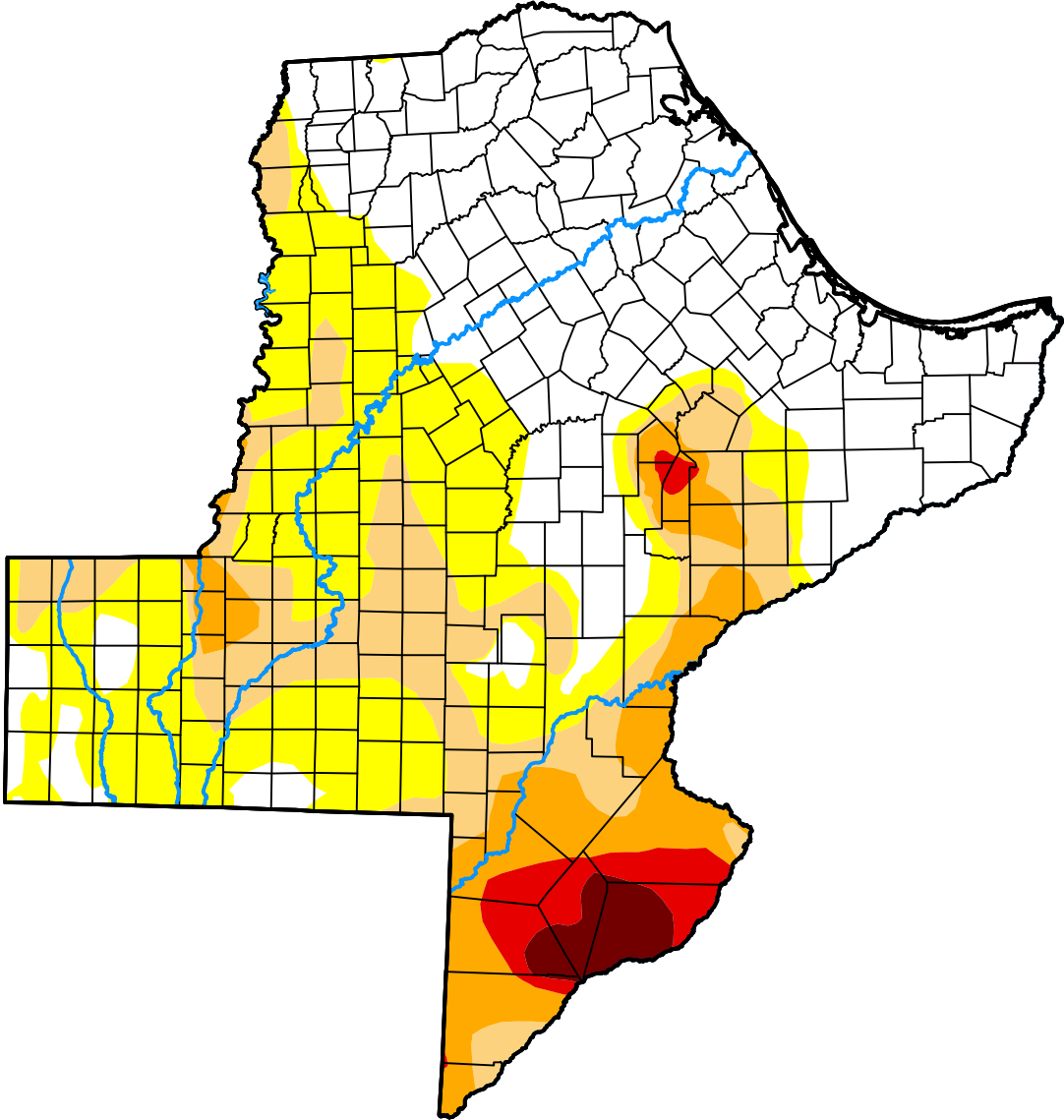
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Author:

Brian Fuchs

National Drought Mitigation Center





Drought Conditions (Percent Area)

	None	D0-D4	D1-D4	D2-D4	D3-D4	D4
Current	42.08	57.92	30.19	14.17	4.77	1.82
Last Week 08-06-2024	52.18	47.82	24.08	13.24	4.77	1.82
3 Months Ago 05-14-2024	50.74	49.26	26.27	13.21	2.05	0.00
Start of Calendar Year 01-02-2024	39.60	60.40	39.47	17.78	5.68	0.68
Start of Water Year 09-26-2023	3.03	96.97	80.64	59.66	38.06	12.68
One Year Ago 08-15-2023	11.85	88.15	71.37	46.46	15.75	1.49

Intensity:

- None
- D0 Abnormally Dry
- D1 Moderate Drought
- D2 Severe Drought
- D3 Extreme Drought
- D4 Exceptional Drought

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Author:
Curtis Riganti
National Drought Mitigation Center



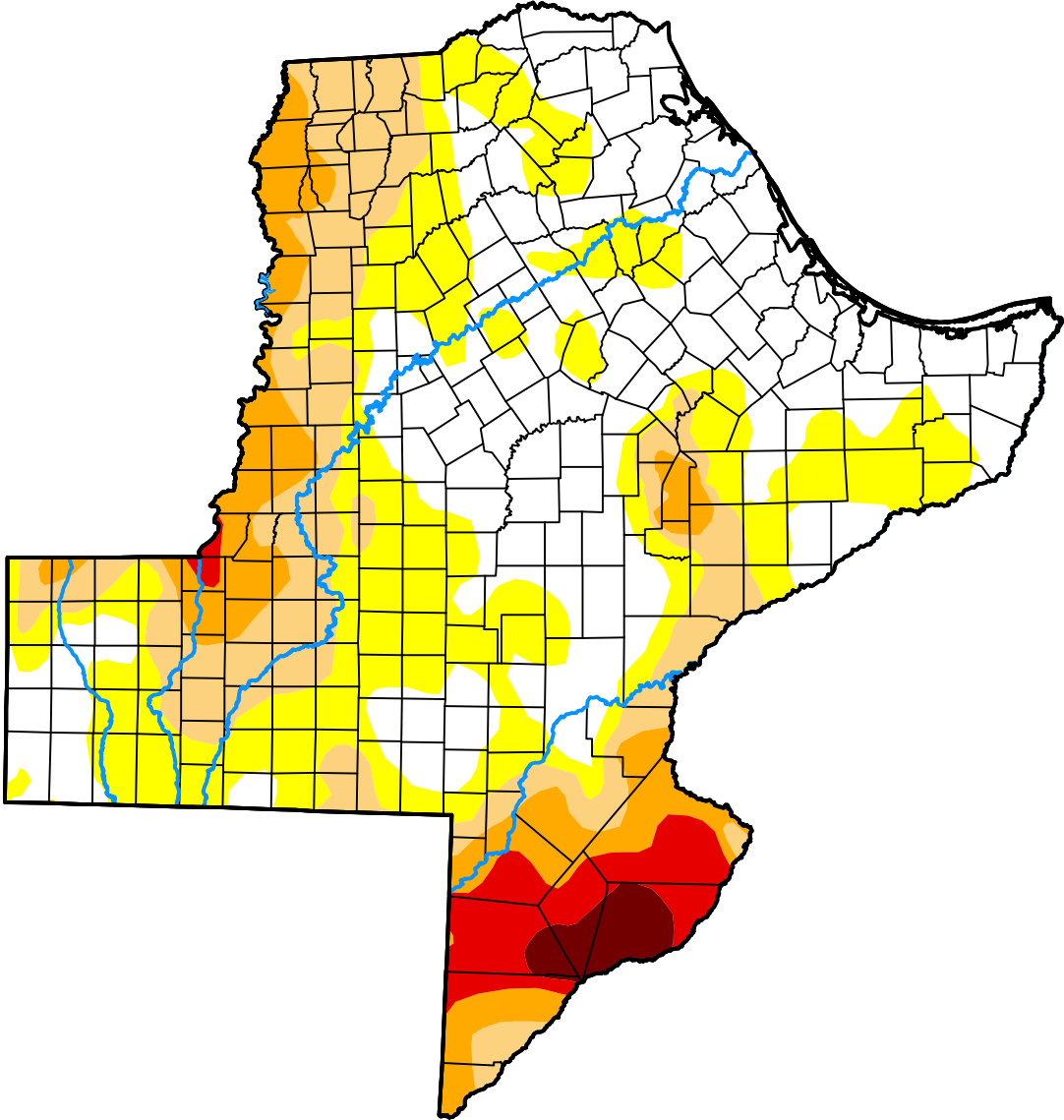
U.S. Drought Monitor

Texas

September 10, 2024

(Released Thursday, Sep. 12, 2024)

Valid 8 a.m. EDT



Drought Conditions (Percent Area)

	None	D0-D4	D1-D4	D2-D4	D3-D4	D4
Current	39.37	60.63	32.16	15.69	6.01	1.65
Last Week 09-03-2024	30.39	69.61	35.93	15.45	6.25	1.65
3 Months Ago 06-11-2024	51.94	48.06	29.12	12.64	2.40	0.00
Start of Calendar Year 01-02-2024	39.60	60.40	39.47	17.78	5.68	0.68
Start of Water Year 09-26-2023	3.03	96.97	80.64	59.66	38.06	12.68
One Year Ago 09-12-2023	3.04	96.96	85.67	68.27	43.59	18.56

Intensity:

None

D0 Abnormally Dry

D1 Moderate Drought

D2 Severe Drought

D3 Extreme Drought

D4 Exceptional Drought

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Author:
Lindsay Johnson
National Drought Mitigation Center



Appendix E
District Financials
FY 2023 Audit

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**BRAZORIA COUNTY GROUNDWATER
CONSERVATION DISTRICT**

ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED
SEPTEMBER 30, 2023



**8 WEST WAY COURT
LAKE JACKSON, TEXAS 77566**

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BRAZORIA COUNTY GROUNDWATER CONSERVATION DISTRICT

Annual Financial Report For the Year Ended September 30, 2023

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FINANCIAL SECTION

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Independent Auditor's Report

To the Board of Directors
Brazoria County Groundwater Conservation District
Angleton, Texas

Opinions

We have audited the accompanying financial statements of the governmental activities and general fund of the Brazoria County Groundwater Conservation District (the "District"), as of and for the year ended September 30, 2023, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and general fund of the District, as of September 30, 2023, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the District, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Lake Jackson
8 W Way Ct.
Lake Jackson, TX 77566
979-297-4075

El Campo
201 W. Webb St.
El Campo, TX 77437
979-543-6836

Angleton
2801 N. Velasco, Suite C
Angleton, TX 77515
979-849-8297

Bay City
2245 Avenue G
Bay City, TX 77414
979-245-9236



Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

KM&L, LLC

Lake Jackson, Texas
February 6, 2024

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BRAZORIA COUNTY GROUNDWATER CONSERVATION DISTRICT

Management's Discussion and Analysis

For the Year Ended September 30, 2023

As directors of Brazoria County Groundwater Conservation District (the "District"), we offer readers of the District's financial statements this narrative overview and analysis of the financial activities of the District for the fiscal year ended September 30, 2023.

Financial Highlights

- The assets and deferred outflows of resources of the District exceeded its liabilities and deferred inflows of resources at the close of the most recent fiscal year by \$ 2,131,437 (net position). This is an increase in net position of \$ 275,182 from the prior year net position of \$ 1,856,255.
- As of the close of the current fiscal year, the District's governmental fund reported an ending fund balance of \$ 2,117,569. The fund balance represents 443.77% of current year expenditures.

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to the District's basic financial statements. The District's basic financial statements are comprised of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains required supplemental information in addition to the basic financial statements themselves.

Government-wide financial statements. The *government-wide financial statements* are designed to provide readers with a broad overview of the District's finances, in a manner similar to a private-sector business.

The *statement of net position* presents information on all of the District's assets and deferred outflows of resources and liabilities and deferred inflows of resources, with the difference between these four reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the District is improving or deteriorating.

The *statement of activities* presents information showing how the District's net position changed during the fiscal year. All changes in net position are reported when the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in the future fiscal periods.

Both of the government-wide financial statements distinguish functions of the District that are principally supported by fees. The *governmental activities* of the District include general government and administration, and groundwater conservation.

The government-wide financial statements can be found on pages 16 through 17 of this report.

BRAZORIA COUNTY GROUNDWATER CONSERVATION DISTRICT

Management's Discussion and Analysis

For the Year Ended September 30, 2023

Fund Financial Statements. A *fund* is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The District, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The District has only one major fund, which is the general fund, and is reported as a governmental fund.

- **Governmental Funds.** *Governmental funds* are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on current sources and uses of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statements of revenues, expenditures, and changes in fund balance provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The fund financial statements can be found on pages 20 through 23 of this report.

Notes to the Financial Statements. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 26 through 33 of this report.

Other Information. In addition to the basic financial statements and accompanying notes, this report also presents required supplementary information. The required supplemental information can be found on page 37 of this report.

Government-wide Financial Analysis

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the District, assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by \$ 2,131,437 as of September 30, 2023. Net position of the District's governmental activities increased by \$ 275,182, from net position of \$ 1,856,255.

BRAZORIA COUNTY GROUNDWATER CONSERVATION DISTRICT*Management's Discussion and Analysis**For the Year Ended September 30, 2023***District's Net Position**

	<u>2023</u>	<u>2022</u>
Assets:		
Current and other assets	\$ 2,172,083	\$ 1,856,392
Capital assets	<u>13,868</u>	<u>20,802</u>
Total assets	<u>2,185,951</u>	<u>1,877,194</u>
Current and other liabilities	<u>54,514</u>	<u>20,939</u>
Total liabilities	<u>54,514</u>	<u>20,939</u>
Net Position:		
Net investment in capital assets	13,868	20,802
Unrestricted	<u>2,117,569</u>	<u>1,835,453</u>
Total net position	<u>\$ 2,131,437</u>	<u>\$ 1,856,255</u>

Governmental Activities: Governmental activities increased the District's net position by \$ 275,182. The following table provides a summary of the District's operations for the years ended September 30, 2023 and 2022, respectively.

District's Change in Net Position

	<u>2023</u>	<u>2022</u>
Revenues:		
Program Revenues:		
Charges for services	\$ 619,506	\$ 530,012
General Revenues:		
Investment income	85,326	17,812
Miscellaneous	<u>54,466</u>	<u>42,314</u>
Total revenues	<u>759,298</u>	<u>590,138</u>
Expenses:		
General government and administration	451,254	390,191
Groundwater conservation	<u>32,862</u>	<u>49,177</u>
Total expenses	<u>484,116</u>	<u>439,368</u>
Change in net position	275,182	150,770
Net position - beginning	<u>1,856,255</u>	<u>1,705,485</u>
Net position - ending	<u>\$ 2,131,437</u>	<u>\$ 1,856,255</u>

BRAZORIA COUNTY GROUNDWATER CONSERVATION DISTRICT

Management's Discussion and Analysis

For the Year Ended September 30, 2023

Financial Analysis of the District's Funds

As noted earlier, the District uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental funds. The focus of the District's governmental fund is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the District's financing requirements. In particular, unassigned fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

As of the end of the current fiscal year, the District's governmental fund reported a fund balance of \$ 2,117,569. The unassigned fund balance of \$ 2,114,138 constitutes 99.84% of ending fund balance while the nonspendable fund balance of \$ 3,431 constitutes 0.16% of ending fund balance.

General Fund Budgetary Highlights. The District enacted a formal budget for the year ended September 30, 2023. Budgeted expenditures exceeded actual expenditures by \$ 185,989 and budgeted revenues exceeded actual revenues by \$ 191,298.

Capital Assets

The District's investment in capital assets for its governmental activities as of September 30, 2023 amounts to \$ 13,868 (net of accumulated depreciation). This investment in capital assets includes vehicles. Additional information on the District's capital assets can be found in Note 4 on page 33.

Economic Factors and Next Year's Budgets and Rates

The annual budget is the means by which District's Board of Directors set the direction of the District, and allocate its resources.

In considering the budget for fiscal year 2024, District's Board of Directors considered the following factors:

- Estimated fee revenues of \$ 560,000.
- Employee costs of \$ 277,562.
- Professional services costs of \$ 149,900.

Request for Information

This financial report is designed to provide a general overview of the District's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Board of Directors, 111 E. Locust Street, Building A-29, Suite 140, Angleton, Texas, 77515.

GOVERNMENT-WIDE FINANCIAL STATEMENTS

BRAZORIA COUNTY GROUNDWATER CONSERVATION DISTRICT*Statement of Net Position**September 30, 2023*

Exhibit A-1

	<u>Total Governmental Activities</u>
Assets:	
Cash and temporary investments	\$ 2,163,544
Accounts receivable	5,108
Prepaid expenses	3,431
Capital Assets:	
Vehicles (net)	<u>13,868</u>
Total assets	<u>2,185,951</u>
Liabilities:	
Accounts payable	45,403
Accrued wages and related liabilities	<u>9,111</u>
Total liabilities	<u>54,514</u>
Net Position:	
Net investment in capital assets	13,868
Unrestricted	<u>2,117,569</u>
Total net position	<u>\$ 2,131,437</u>

The notes to the financial statements are an integral part of this statement.

BRAZORIA COUNTY GROUNDWATER CONSERVATION DISTRICT

Exhibit B-1

*Statement of Activities**For the Year Ended September 30, 2023*

			Net (Expense) Revenue and Changes in Net Position Primary Government Total Governmental Activities
<u>Functions/Programs</u>	<u>Expenses</u>	<u>Program Revenues Charges for Services</u>	
Governmental Activities:			
General government and administration	\$ 451,254	\$ 619,506	\$ 168,252
Groundwater conservation	<u>32,862</u>	<u>-</u>	<u>(32,862)</u>
Total governmental activities	\$ <u>484,116</u>	\$ <u>619,506</u>	<u>135,390</u>
General Revenues:			
Investment income			85,326
Miscellaneous			<u>54,466</u>
Total general revenues			<u>139,792</u>
Change in net position			275,182
Net position - beginning			<u>1,856,255</u>
Net position - ending			\$ <u>2,131,437</u>

The notes to the financial statements are an integral part of this statement.

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FUND FINANCIAL STATEMENTS

BRAZORIA COUNTY GROUNDWATER CONSERVATION DISTRICT*Balance Sheet - General Fund**September 30, 2023*

Exhibit C-1

	<u>General Fund</u>
Assets	
Cash and temporary investments	\$ 2,163,544
Accounts receivable	5,108
Prepaid expenditures	<u>3,431</u>
Total assets	<u>\$ 2,172,083</u>
Liabilities and Fund Balances	
Liabilities:	
Accounts payable	\$ 45,403
Accrued wages and related liabilities	<u>9,111</u>
Total liabilities	<u>54,514</u>
Fund Balance:	
Nonspendable	3,431
Unassigned	<u>2,114,138</u>
Total fund balance	<u>2,117,569</u>
Total liabilities and fund balance	<u>\$ 2,172,083</u>

The notes to the financial statements are an integral part of this statement.

BRAZORIA COUNTY GROUNDWATER CONSERVATION DISTRICT

Exhibit C-1R

*Reconciliation of the General Fund Balance Sheet
to the Governmental Activities Statement of Net Position
September 30, 2023*

Fund balance - general fund balance sheet \$ 2,117,569

**Amounts reported for *governmental activities* in the statement of net position
(A-1) are different because:**

Capital assets used in governmental activities are not financial resources and
therefore are not reported in the fund. Capital assets include \$ 34,670 in
assets less \$ 20,802 in accumulated depreciation.

13,868

Net position of governmental activities - statement of net position \$ 2,131,437

The notes to the financial statements are an integral part of this statement.

BRAZORIA COUNTY GROUNDWATER CONSERVATION DISTRICT

Exhibit C-2

*Statement of Revenues, Expenditures, and Change in Fund Balance - General Fund
For the Year Ended September 30, 2023*

	<u>General Fund</u>
Revenues:	
Licenses and permits	\$ 619,506
Investment income	85,326
Miscellaneous	<u>54,466</u>
Total revenues	<u>759,298</u>
Expenditures:	
Current:	
General Government and Administration:	
Bonds	100
Building rental	10,395
Chemicals	28
Communications	584
Computer software/equipment	1,000
Conferences and training	1,430
Donations	2,000
Dues and licenses	1,294
Employee benefits	79,060
Fuel	4,950
Insurance	4,689
Legal	7,435
Office supplies	4,533
Postage/freight	1,040
Printing	151
Professional services	95,116
Public education	37,773
Repairs and maintenance	2,709
Salaries	186,525
Subscriptions	210
Travel	3,298
Groundwater Conservation:	
Architecture and engineering	4,512
Legislative	<u>28,350</u>
Total expenditures	<u>477,182</u>
Net change in fund balance	282,116
Fund balance - beginning	<u>1,835,453</u>
Fund balance - ending	<u>\$ 2,117,569</u>

The notes to the financial statements are an integral part of this statement.

BRAZORIA COUNTY GROUNDWATER CONSERVATION DISTRICT

Exhibit C-2R

*Reconciliation of the Statement of Revenues, Expenditures, and
Change in Fund Balance - General Fund
to Governmental Activities Statement Of Activities
For the Year Ended September 30, 2023*

Net change in fund balance - general fund \$ 282,116

**Amounts reported for *governmental activities* in the statement of activities
(B-1) are different because:**

Governmental funds report capital outlay as expenditures. However, in the governmental activities statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. The amount of depreciation expense in the current year is \$ 6,934.

(6,934)

Change in net position of governmental activities (B-1) \$ 275,182

The notes to the financial statements are an integral part of this statement.

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BRAZORIA COUNTY GROUNDWATER CONSERVATION DISTRICT
Notes to the Financial Statements
For the Year Ended September 30, 2023

Note		Page
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BRAZORIA COUNTY GROUNDWATER CONSERVATION DISTRICT

Notes to the Financial Statements

For the Year Ended September 30, 2023

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The District was formed on September 1, 2003 by the 78th Legislature of the State of Texas in House Bill No. 3602 (the "Act"). Pursuant to the Act, the Board of Directors of the District has the permitting and general management powers granted under Chapter 36 of the Texas Water Code. Section 36.101 of the Texas Water Code authorizes a groundwater conservation district to make and enforce rules to provide for conserving, preserving, protecting, and recharging of the groundwater or of a groundwater reservoir or its subdivisions in order to control subsidence or prevent waste of groundwater and to carry out the powers and duties provided by Chapter 36 of the Texas Water Code. The District board, a five-member elected group, is the level of government that serves to provide groundwater conservation within Brazoria County, Texas.

Reporting Entity

The elected Board of Directors has the authority to make decisions, appoint administrators and managers; significantly influence operations; and has the primary accountability for fiscal matters. Therefore, the District is not included in any other governmental "reporting entity" as defined by GASB in its Statement No. 61, "*The Reporting Entity: Omnibus*". There are no component units included within the reporting entity.

Government-Wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report financial information on all of the activities of the primary government. The District maintains one fund (General Fund); therefore, there are no interfund activities. The *governmental activities* are supported by fees and loans. The District has no *business-type activities* that rely, to a significant extent, on fees and charges for support.

The statement of activities demonstrates the degree to which the direct expenses of a given function are offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function. *Program revenues* include 1) charges to customers or applicants who purchase, use or directly benefit from goods, services, or privileges provided by a given function and 2) grants and contributions that are restricted to meeting operational or capital requirements of a particular function. Other items not properly included among program revenues are reported instead as *general revenues*.

Separate financial statements are provided for governmental funds. Major individual governmental funds are reported in separate columns in the fund financial statements. The General Fund is currently the only fund maintained by the District.

Measurement Focus, Basis of Accounting, and Financial Statement Presentation

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Fees are recognized as revenues in the year for which they are charged. Grants and similar items are recognized as revenues as soon as all eligibility requirements imposed by the provider have been met.

BRAZORIA COUNTY GROUNDWATER CONSERVATION DISTRICT

Notes to the Financial Statements

For the Year Ended September 30, 2023

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

Measurement Focus, Basis of Accounting, and Financial Statement Presentation - Continued

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be *available* when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting.

Revenues from local sources consist primarily of fees. Fee revenues are recorded as revenue when received in cash because they are generally not measurable until actually received. Investment earnings are recorded as earned, since they are both measurable and available.

Revenue from investments is based upon fair value. Fair value is the amount at which a financial instrument could be exchanged in a current transaction between willing parties, other than in a forced or liquidation sale. Most investments are reported at amortized cost when the investments have remaining maturities of one year or less at time of purchase.

When both restricted and unrestricted resources are available for use, it is the District's policy to use restricted resources first and the unrestricted resources as needed.

The District reports the following major governmental fund:

The *General Fund* is the government's primary operating fund. It accounts for all financial resources of the District, except those required to be accounted for in another fund. The major revenue source is fees (application, production, export and other administrative). Expenditures include all costs associated with the daily operations of the District. The District has only one fund, the general fund.

Budgetary Data

The budget law of the State of Texas provides that amounts budgeted for current expenditures from the various funds of the District shall not exceed the balances in the funds, plus the anticipated revenues for the current year. The legal level of budgetary control is at the functional level (Current Expenditures: General Government and Administration and Groundwater Conservation, Capital Outlay, and Debt Service) of each fund. Any expenditures, which alter the total budgeted amounts of a fund, must be approved by the Board of Directors, and the budget amended. Budgets are adopted on a basis consistent with generally accepted accounting principles.

During the year ended September 30, 2023, the District Board of Directors enacted a formal budget.

Cash and Investments

The District considers highly liquid investments with an original maturity of three months or less when purchased to be cash equivalents.

BRAZORIA COUNTY GROUNDWATER CONSERVATION DISTRICT

Notes to the Financial Statements

For the Year Ended September 30, 2023

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

Cash and Investments - Continued

In accordance with GASB Statement No. 31, *Accounting and Financial Reporting for Certain Investments and External Investment Pools*, investments are reported at fair value. Fair values are based on published market rates. Current investments have an original maturity greater than three months but less than one year at the time of purchase. Non-current investments have an original maturity of greater than one year at the time of purchase.

Fees

Section 3.31 of the District's Rules authorizes the Board of Directors of the District to establish application fees, production fees, export fees and other administrative fees. Beginning October 1, 2006, each well permit holder shall be responsible for reading the meter which measures the amount of water produced by each permitted well at the end of each month. Each well permit holder shall also be responsible for measuring the amount of water exported outside the District's boundaries during the course of each month. Each well permit holder shall accurately report such production and export measurements to the District on reporting forms provided by the District. Failure to make such production and export measures and report the same to the District shall be a violation of the District's rules. The District shall have the right to audit the production and export measurements submitted by the well permit holder by reading the meter at each permitted well. Failure to maintain meters for accurate reporting shall be a violation of the District's rules. All fees must be paid by check or money order. No cash is accepted. Production fees are invoiced in an amount based on the requested volume of water for the permit term at the rate of \$ 0.03 per 1,000 gallons. Application fees shall be submitted with the permit application. This process is referred to as self-reporting. The validity of any permit is contingent upon payment of any applicable application, export or production fee. Failure to make complete and timely payments of a fee will automatically result in a one-time late payment penalty of thirty (30) percent of the amount not paid. Failure to make complete and timely payment may also result in the Board declaring the respective well permit void and taking legal action against the permittee.

The District adopted the following fee schedule effective August 8, 2019:

Permit Application Fees. The District charges well permit application fees of \$ 100 per well for one-year permits.

Production Fees. The production fee is \$ 0.03 per 1,000 gallons of groundwater authorized to be withdrawn in a permit or permit amendment, and shall be due and payable within 30 days of the date the production fee statement is issued by the District. The minimum production fee is \$ 30 per well.

Export Fees. An export fee of one and a half times the maximum wholesale water rate ("Approved Resale Volume Charge TU73") charged by the City of Houston based on the most recently published "City Fee Schedule" per 1,000 gallons of groundwater exported from the District (this amount is in addition to the Production Fee).

Accounts receivable at September 30, 2023 represent fees invoiced but not collected in the amount of \$ 5,108. The District expects to collect the entire balance, thus no allowance has been recorded.

BRAZORIA COUNTY GROUNDWATER CONSERVATION DISTRICT

Notes to the Financial Statements

For the Year Ended September 30, 2023

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

Long-Term Debt

In the government-wide financial statements long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities statement of net position. Debt premiums and discounts are deferred and amortized over the life of the debt using the straight-line method. Debt payable is reported net of the applicable debt premium or discount. Debt issuance costs are reported as expenses in the current period. The District had no outstanding debt balance at September 30, 2023.

In the fund financial statements, governmental fund types recognize debt premiums and discounts and debt issuance costs during the current period. The face amount of the debt is reported as other financing resources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

Capital Assets

Capital assets are reported in the governmental activities columns in the government-wide financial statements. All capital assets are valued at historical cost or estimated historical cost if actual historical is not available. Donated assets are reported at acquisition value. Repairs and maintenance are recorded as expenses. Renewals and betterments are capitalized.

Assets capitalized have an original cost of \$ 5,000 or more and three or more years of useful life. Depreciation has been calculated on each class of depreciable property using the straight-line method. Estimated useful lives are as follows:

Vehicles

5 Years

Deferred Outflows and Inflows of Resources

Guidance for deferred outflows of resources and deferred inflows of resources is provided by GASB No. 63, "Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position". Concepts Statement No. 4, Elements of Financial Statements, introduced and defined those elements as a consumption of net assets that applies to future periods, and an acquisition of net assets that applies to future periods, respectively. Previous financial reporting standards do not include guidance for reporting those financial statement elements, which are distinct from assets and liabilities. Further, GASB No. 65, "Items Previously Reported as Assets and Liabilities", had an objective to either (a) properly classify certain items that were previously reported as assets and liabilities as deferred outflows of resources or deferred inflows of resources or (b) recognize certain items that were previously reported as assets and liabilities as outflows of resources (expenses or expenditures) or inflows of resources (revenues).

BRAZORIA COUNTY GROUNDWATER CONSERVATION DISTRICT

Notes to the Financial Statements

For the Year Ended September 30, 2023

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

Fund Balance

The Board of Directors meets on a regular basis to manage and review cash financial activities and to ensure compliance with established policies. The District's unassigned General Fund Balance is maintained to provide the District with sufficient working capital and a margin of safety to address local and regional emergencies without borrowing. The unassigned General Fund Balance may only be appropriated by resolution of the Board of Directors. Fund Balance of the District may be committed for a specific source by formal action of the Board of Directors. Amendments or modifications of the committed fund balance must also be approved by formal action by the Board of Directors.

The District has implemented GASB 54, "Fund Balance, Reporting and Governmental Fund Type Definitions", for its governmental funds. Under this standard, fund balances are required to be reported according to the following classifications:

Nonspendable Fund Balance - Includes amounts that cannot be spent because they are either not spendable form, or, for legal or contractual reasons, must be kept intact. This classification includes inventories, prepaid amounts, assets held for sale, and long-term receivables.

Restricted Fund Balance - Constraints placed on the use of these resources are either externally imposed by creditors (such as through debt covenants), grantors, contributors or other governments; or are imposed by law (through constitutional provisions enabling legislation).

Committed Fund Balance - Amounts that can only be used for specific purposes because of a formal board resolution by the government's highest level of decision-making authority.

Assigned Fund Balance - Amounts that are constrained by the District's intent to be used for specific purposes, but that do not meet the criteria to be classified as restricted or committed. Intent can be stipulated by the manager of the District. With the exception of the General Fund, this is the residual fund balance classification for all government funds with positive balances.

Unassigned Fund Balance - This is the residual classification of the General Fund. Only the General Fund reports a positive unassigned fund balance. Other governmental funds might report a negative balance in this classification, as the result of overspending for specific purposes for which amounts had been restricted, committed, or assigned.

Net Position

Net position represents the differences between assets and deferred outflows of resources, and liabilities and deferred inflows of resources. Net investment in capital assets, consists of capital assets, net of accumulated depreciations, reduced by the outstanding balances of any borrowing used for the acquisition, construction or improvements of those assets, and adding back unspent proceeds. Restricted net position, as presented in the government-wide Statement of Net Position, are reported when constraints placed on the use of net position are either 1) externally imposed by creditors (such as through debt covenants, grantors, contributors, or laws or regulations of other governments), or 2) imposed by law through constitutional provisions or enabling legislation.

BRAZORIA COUNTY GROUNDWATER CONSERVATION DISTRICT

Notes to the Financial Statements

For the Year Ended September 30, 2023

NOTE 2. NEW PRONOUNCEMENTS

GASB issues statements on a routine basis with the intent to provide authoritative guidance on the preparation of financial statements and to improve governmental accounting and financial reporting of governmental entities. Management reviews these statements to ensure that preparation of its financial statements are in conformity with generally accepted accounting principles and to anticipate changes in those requirements. The following recent GASB Statements reflect the action and consideration of management regarding these requirements:

GASB Statement No. 91 "Conduit Debt Obligations" was issued in May 2019. The statement was implemented and did not have a material effect on the financial statements of the District. The requirements of this statement are effective for reporting periods beginning after December 15, 2021.

GASB Statement No. 94 "Public-Private and Public-Public Partnerships and Availability Payment Arrangements" was issued in March 2020. The statement was implemented and did not have a material effect on the financial statements of the District. The requirements of this statement are effective for reporting periods beginning after June 15, 2022.

GASB Statement No. 96 "Subscription-Based Information Technology Arrangements" was issued in May 2020. The statement was implemented and did not have a material effect on the financial statements of the District. The requirements of this statement are effective for reporting periods beginning after June 15, 2022.

GASB Statement No. 99 "Omnibus 2022" was issued in April 2022. The statement was implemented and did not have a material effect on the financial statements of the District. The requirements of this statement are effective for reporting periods beginning after June 15, 2022.

GASB Statement No. 100 "Accounting Changes and Error Corrections - an amendment to GASB Statement No. 62" was issued in June 2022. The management of the District does not expect the implementation of this standard to have a material effect on the financial statements of the District. The requirements of this statement are effective for reporting periods beginning after June 15, 2023.

GASB Statement No. 101 "Compensated Absences" was issued in June 2022. The management of the District does not expect the implementation of this standard to have a material effect on the financial statements of the District. The requirements of this statement are effective for reporting periods beginning after December 15, 2023.

BRAZORIA COUNTY GROUNDWATER CONSERVATION DISTRICT

Notes to the Financial Statements

For the Year Ended September 30, 2023

NOTE 3. DEPOSITS AND INVESTMENTS

The District contracts with Brazoria County to provide accounting services. As part of this agreement, Brazoria County maintains accounting records for the District as well as a shared cash account as an agency fund for the District. This agency fund cash account is covered by the same depository agreement and pledged securities maintained by Brazoria County.

The District classifies deposits and investments for financial statement purposes as cash and cash equivalents, current investments, and non-current investments based upon both liquidity (demand deposits) and maturity date (deposits and investments) of the asset at the date of purchase. For this purpose an investment is considered a cash equivalent if when purchased it has maturity of three months or less. Investments are classified as either current investments or non-current investments. Current investments have maturity of one year or less and non-current investments are those that have a maturity of one year or more. See Note 1 for additional Governmental Accounting Standards Board Statement No. 31 disclosures.

Deposits

Custodial Credit Risk - Deposits. Custodial credit risk is the risk that in the event of a financial institution failure, the District's deposits may not be returned to them. The District requires that all deposits with financial institutions be collateralized in an amount equal to 100 percent of uninsured balances.

Under Texas state law, a bank serving as the District's depository must have a bond or in lieu thereof, deposited or pledged securities with the District or an independent third party agent, an amount equal to the highest daily balance of all deposits the District may have during the term of the depository contract, less any applicable FDIC insurance.

Investments

Chapter 2256 of the Texas Government Code (the Public Funds Investment Act) authorizes the District to invest its funds in areas that primarily emphasizes the safety of principal and liquidity, addresses investment diversification, yield, and maturity and addresses the quality and capability of investment personnel.

The District held no investments at or for the year ended September 30, 2023. Further, as of September 30, 2023, the District has adopted Brazoria County's investment policy, as the County has custody of all cash and investments, when applicable. According to the policy, District funds will be invested in compliance with the Public Funds Investment Act and the County's Investment Policy, except when a resolution is issued by the District. The County will invest according to investment strategies for each fund as they are adopted by the Commissioners' Court resolution.

BRAZORIA COUNTY GROUNDWATER CONSERVATION DISTRICT

Notes to the Financial Statements

For the Year Ended September 30, 2023

NOTE 4. CAPITAL ASSETS

	Balance 10/01/22	Additions	Retirements	Balance 9/30/23
Governmental Activities:				
Capital Assets, Being Depreciated:				
Vehicles	\$ 34,670	\$ -	\$ -	\$ 34,670
Total capital assets, being depreciated	34,670	-	-	34,670
Less Accumulated Depreciation For:				
Vehicles	13,868	6,934	-	20,802
Total accumulated depreciation	13,868	6,934	-	20,802
Total capital assets, being depreciated, net	\$ 20,802	\$ (6,934)	\$ -	\$ 13,868

The total depreciation expense charged to general government and administration amounted to \$ 6,934.

See Note 1 for additional information regarding capital assets.

NOTE 5. CONTINGENCIES

The District is contingently liable in respect to lawsuits and other claims in the ordinary course of its operations. The potential settlement (if any) of such contingencies under the budgetary process would require appropriation of revenues yet to be realized and in the opinion of the District management would not materially affect the financial position of the District at September 30, 2023.

NOTE 6. GASB STATEMENT NOS. 68, 71 AND 75

No retroactive restatement of net position or component of long term debt has been separated for recognition in the financial statements of Brazoria County Groundwater Conservation District, as the District's piece is immaterial to its financial statements. The Brazoria County financial statements for the year ending September 30, 2023 have reported amounts in total, and contain the appropriate note disclosures related to the adoption of these standards.

NOTE 7. EVALUATION OF SUBSEQUENT EVENTS

The District has evaluated subsequent events through February 6, 2024, the date which the financial statements were available to be issued.

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REQUIRED SUPPLEMENTARY INFORMATION

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BRAZORIA COUNTY GROUNDWATER CONSERVATION DISTRICT

Exhibit G-1

*Schedule of Revenues, Expenditures, and Change in Fund Balance -**Budget And Actual - General Fund**For the Year Ended September 30, 2023*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Licenses and permits	\$ 528,000	\$ 528,000	\$ 619,506	\$ 91,506
Investment income	5,000	5,000	85,326	80,326
Miscellaneous	<u>35,000</u>	<u>35,000</u>	<u>54,466</u>	<u>19,466</u>
Total revenues	<u>568,000</u>	<u>568,000</u>	<u>759,298</u>	<u>191,298</u>
Expenditures:				
Current:				
General Government and Administration:				
Advertisement (Legal Notices)	500	500	-	500
Bonds	500	500	100	400
Books and supplements	100	100	-	100
Building rental	1	1	10,395	(10,394)
Chemicals	300	300	28	272
Clothing	300	300	-	300
Communications	600	600	584	16
Computer software/equipment	2,500	2,500	1,000	1,500
Conferences and training	1,500	1,500	1,430	70
Donations	5,000	5,000	2,000	3,000
Dues and licenses	3,500	3,500	1,294	2,206
Employee benefits	79,451	79,451	79,060	391
Fuel	5,000	5,000	4,950	50
Insurance	5,000	5,000	4,689	311
Legal	21,000	21,000	7,435	13,565
Office supplies	3,600	3,600	4,533	(933)
Postage/freight	2,000	2,000	1,040	960
Printing	200	200	151	49
Professional services	89,000	89,000	95,116	(6,116)
Public assistance	15,000	15,000	-	15,000
Public education	50,000	50,000	37,773	12,227
Repairs and maintenance	2,000	2,000	2,709	(709)
Salaries	194,419	194,419	186,525	7,894
Subscriptions	200	200	210	(10)
Travel	1,500	1,500	3,298	(1,798)
Groundwater Conservation:				
Architecture and engineering	150,000	150,000	4,512	145,488
Legislative	<u>30,000</u>	<u>30,000</u>	<u>28,350</u>	<u>1,650</u>
Total expenditures	<u>663,171</u>	<u>663,171</u>	<u>477,182</u>	<u>185,989</u>
Net change in fund balance	(95,171)	(95,171)	282,116	377,287
Fund balance - beginning	<u>1,835,453</u>	<u>1,835,453</u>	<u>1,835,453</u>	-
Fund balance - ending	<u>\$ 1,740,282</u>	<u>\$ 1,740,282</u>	<u>\$ 2,117,569</u>	<u>\$ 377,287</u>

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