

NORTH TEXAS GROUNDWATER CONSERVATION DISTRICT

PERMIT HEARING AND BOARD MEETING

Pilot Point ISD Administration Office
829 S. Harrison St.
Pilot Point, TX 76258

**MONDAY
JULY 28, 2025
10:00 AM**

NOTICE OF PUBLIC HEARING AND MEETING

OF THE
BOARD OF DIRECTORS
of the

NORTH TEXAS GROUNDWATER CONSERVATION DISTRICT

Monday, July 28, 2025, at 10:00 a.m.

MEETING LOCATION:

**Pilot Point ISD Administration Office
829 S. Harrison St.
Pilot Point, TX 76258**

Permit Hearing and Consideration of Requests for Findings of Fact and Conclusions of Law and Reconsideration

Beginning at 10:00 am.

Agenda:

1. Call to Order; establish quorum; declare hearing open to the public; introduction of Board.
2. Public Comment on the Production Permit Applications (verbal comments limited to three (3) minutes each).
3. Review the Production Permit Application of:
 - a) **Applicant:** Firefly Land Holdings I, LLC; 1321 Markum Gate Way, Ste 100, Ft Worth, TX 76126
Location of Well: PGA Parkway, Frisco, TX 75033; Latitude: 33.212330°N, Longitude: 96.827570°W; About 557 feet north of PGA Parkway and about 2,250 feet west of Dallas North Tlwy in Collin County.
Purpose of Use: Irrigation/Landscape; Filling a Pond or Other Surface Impoundment(s)
Requested Amount of Use: 5,500,000 gal/year
Production Capacity of Well(s): 120 gallons/minute
Aquifer: Woodbine
4. Consider and act upon the Production Permit Applications, including designation of parties and/or granting or denying the Production Permit Applications in whole or in part, as applicable.
5. Consider and act upon requests for Findings of Fact and Conclusions of Law and Reconsideration received for the following applications:
 - a) **Applicant:** Prosper ISD; 605 E 7th Street, Prosper, TX 75075
Location of Well: 1550 N Legacy Dr., Prosper, TX 75078; Latitude: 33.253353°N, Longitude: 96.835146°W; About 890 east of N Legacy Dr and about 1,820 feet north of W Prosper Trl in Collin County.
Purpose of Use: Irrigation/Landscape
Requested Amount of Use: 8,125,368 gal/year
Production Capacity of Well(s): 175 gallons/minute
Aquifer: Trinity (Paluxy)
 - b) **Applicant:** Ramble Investment, LP; 3000 Turtle Creek Blvd, Dallas, TX 75219
Location of Wells: **Tract A Well 1:** TBD, Celina, TX 75009; Latitude: 33.342019°N, Longitude: 96.759211°W; About 560 feet west CR 97 and about 2,380 feet north of CR 96 in Collin County; and **Tract A Well 2:** TBD, Celina, TX 75009; Latitude: 33.349439°N, Longitude: 96.766167°W; About 995 feet east of Preston Rd N and about 2,845 feet south of CR 99 in Collin County.

Purpose of Use: Construction; Landscape/Irrigation; Filling Pond(s)/Other Surface Impoundment **Requested Amount of Use:** 65,156,269 gallons per year for 2025; 56,244,904 gallons per year for 2026; 83,501,247 gallons per year for 2027; 67,143,332 gallons per year for 2028; 102,236,754 gallons per year for 2029; 88,818,172 gallons per year for 2030; and 74,659,946 gallons per year after 2030

Production Capacity of Well(s): Tract A Well 1: 350 gallons/minute; and Tract A Well 2: 350gallons/minute

Aquifer: Trinity (Antlers)

- c) **Applicant:** Ramble Investment, LP; 3000 Turtle Creek Blvd, Dallas, TX 75219

Location of Wells: **Tract C Well 1:** TBD, Celina, TX 75009; Latitude: 33.332258°N, Longitude: 96.734136°W; About 200 feet north of FM 455 and about 1,100 feet west of FM 455 in Collin County; **Tract C Well 2:** TBD, Celina, TX 75009; Latitude: 33.343000°N, Longitude: 96.737947°W; About 560 feet east of Willow Rd and about 550 south of CR 130 in Collin County.

Purpose of Use: Construction; Landscape/Irrigation; Filling Pond(s)/Other Surface Impoundment **Requested Amount of Use:** 51,975,390 gallons per year for 2031; 33,709,237 gallons per year for 2032; 68,681,078 gallons per year for 2033; 57,325,821 gallons per year for 2034; 46,316,913 gallons per year for 2035; 54,482,861 gallons per year for 2036; 47,938,022 gallons per year for 2037; 46,316,913 gallons per year after 2037

Production Capacity of Well(s): Tract C Well 1: 350 gallons/minute; Tract C Well 2: 350 gallons/minute

Aquifer: Trinity (Antlers)

6. Adjourn or continue hearing/meeting.

Board Meeting

The regular Board Meeting will begin upon adjournment of the above noticed Permit Hearing/Meeting.

Notice is hereby given that the Board of Directors of the North Texas Groundwater Conservation District (“District”) may discuss, consider, and take all necessary action, including expenditure of funds, regarding each of the agenda items below:

Agenda:

1. Pledge of Allegiance and Invocation.
2. Call to order, establish quorum, declare the meeting open to the public.
3. Public comment.
4. Consider and act upon approval of the minutes from the June 10, 2025, Board meeting.
5. Consider and act upon the 2024 Audit.
6. Consider and act upon approval of invoices and reimbursements, Resolution No. 2025-07-15-01.
7. Receive reports from the following Committees*:
 - a. Budget and Finance Committee
 1. Receive Monthly Financial Information
 2. Consider and act upon the 2026 Operating Budget and Adopt Rate Schedule
 - b. Investment Committee
 1. Receive Quarterly Investment Report
 - c. Management Plan Committee
 1. Receive Quarterly Report
8. Consider and act upon accepting the resignation of Greg Peters.
9. Consider and act upon Resolution of Appreciation for Greg Peters.
10. Discussion and possible action on draft of District’s Rules amendments.
11. Consider and act upon the appointment of a representative for GMA 8 Committee.
12. Discussion and possible action on a Interlocal Agreement with Denton County for assistance with review of Groundwater Availability Certification for plating process.
13. Update and possible action regarding the process for the development of Desired Future Conditions (DFCs).
 - a. Receive report on Drawdown and meeting DFCs
14. Consider and act upon compliance and enforcement activities for violations of District rules.
15. General Manager’s Report: The General Manager will update the board on operational, educational and other activities of the District.
 - a. District’s Disposal/Injection Well Program
 - b. Well Registration Summary

16. Open forum / discussion of new business for future meeting agendas.
17. Adjourn public meeting.

* Reports from District standing committees will include a briefing by each committee for the Board on the activities of the committee, if any, since the last regular Board meeting.

The above agenda schedule represents an estimate of the order for the indicated items and is subject to change at any time.

These public meetings are available to all persons regardless of disability. If you require special assistance to attend the meeting, please call (855) 426-4433 at least 24 hours in advance of the meeting to coordinate any special physical access arrangements.

For questions regarding this notice, please contact Velma Starks at (855) 426-4433, at ntgcd@northtexasgcd.org, or at 5100 Airport Drive, Denison, TX 75020.

At any time during the meeting or work session and in compliance with the Texas Open Meetings Act, Chapter 551, Government Code, Vernon's Texas Codes, Annotated, the North Texas Groundwater Conservation District Board may meet in executive session on any of the above agenda items or other lawful items for consultation concerning attorney-client matters (§551.071); deliberation regarding real property (§551.072); deliberation regarding prospective gifts (§551.073); deliberation regarding personnel matters (§551.074); deliberation regarding security devices (§551.076); and deliberation regarding cybersecurity (§551.089). Any subject discussed in executive session may be subject to action.

ATTACHMENT 4

**MINUTES OF THE BOARD OF DIRECTORS' BOARD MEETING
NORTH TEXAS GROUNDWATER CONSERVATION DISTRICT**

Tuesday, June 10, 2025, at 10:00 a.m.

**Pilot Point ISD Administration Office
829 S. Harrison St.
Pilot Point, TX 76258**

Please note for in-person attendance that the Board meeting location can only accommodate a limited number of attendees to comply with state requirements related to in-person gatherings. In the event in-person attendance exceeds any state or local requirements, the District may provide an option for virtual participation for any overflow attendees as necessary and authorized by law.

Members Present: Allen McDonald, Leon Klement, Robert Todd, Everette Newland, Greg Peters, Dylan Cyr, Les Westbrook, and Jimmy Arthur

Members Absent:

Staff: Paul Sigle, Kristi Krider, Stacy Patrick, Kenneth Elliot, Kelley Carr, and Velma Starks

Visitors: Kristen Fancher, Law Offices of Kristen Fancher, PLLC

Board Member Qualification for Office and Election of Officers

Board Member qualification for office will begin at 10:00 a.m.

1. Administer Oath of Office to new and/or reappointed Board Members.

The Oath of Office was administered by Velma Starks, Notary Public, to the following new and reappointed Board Members, Dylan Cyr, Les Westbrook, Jimmy Arthur and Leon Klement.

2. Receive signature on Oath of Office and Statement of Appointed Officer forms.

The forms were signed.

3. Act upon the Election of Officers.

The following Officers were elected:

President Jimmy Arthur, Denton County; Secretary Leon Klement, Cooke County, and Vice President, Greg Peters, Collin County. Board Member Allen McDonald made a motion to elected the officers as presented. Board Member Everette Newland seconded the motion. Motion passed unanimously.

Permit Hearing

Permit Hearing will begin upon completion of the Board Member Qualification for Office and Election of Officers .

Agenda:

- Call to Order; establish quorum; declare hearing open to the public; introduction of Board.

Board President Jimmy Arthur called the Permit Hearing to order at 10:00 a.m.
- Public Comment on the Production Permit Applications (verbal comments limited to three (3) minutes each).

No public comments.
- Review the Production Permit Applications of:

New Production Permits

- a. **Applicant:** Argyle WSC; 825 W. FM 407, Argyle, TX 76226

Location of Well:

- **Furst Ranch Well No. 1:** Furst Ranch, Argyle, TX 76226; Latitude: 33.073467 °N, Longitude: 97.194384°W; About 1,560 feet north of Smoot Ln and about 1,940 feet east of Hwy 377 in Denton County.

Purpose of Use: Municipal/Public Water System

Requested Amount of Use: 130,086,000 gallons per year

Production Capacity of Well(s): 450 gallons/minute

Aquifer: Trinity (Antlers)

Manager Paul Sigle reviewed the permit with the Board. Discussion was held. Argyle WSC representative provided information for the Board. Board Member Greg Peters made a motion to approve the permit. Board Member Allen McDonald seconded the motion. Motion passed unanimously.

- b. **Applicant:** Green Meadows Residential Master Community; 1061 N. Coleman Road, Prosper, TX 75078

Location of Wells:

- **Test Well 2E (New):** McNabb Dr./W. Punk Carter Pkwy, Celina, TX 75009; Latitude: 33.283604°N, Longitude: 96.854836°W; About 2,345 feet north of Carey Rd and about 2,940 feet east of Smiley Rd in Denton County.
- **Test Well 3W (New):** Carey Road/Smiley Road, Celina, TX 75009; Latitude: 33.278617°N, Longitude: 96.859098°W; About 510 feet north of Carey Rd and about 1,645 feet east of Smiley Rd in Denton County.
- **Well #1 (Existing):** Punk Carter Parkway, Celina, TX 75009; Latitude: 33.288328°N, Longitude: 96.842487°W; About 4,085 feet north of Carey Rd and about 1,675 feet west of County Road 6 in Denton County.

Purpose of Use: Landscape/Irrigation; Filling Pond(s)/Other Surface Impoundment

Requested Amount of Use: 141,812,444 gallons per year

Production Capacity of Well(s):

- **Test Well 2E:** 250 gallons/minute
- **Test Well 3W:** 250 gallons/minute
- **Well #1:** 175 gallons/minute

Aquifer: Trinity (Antlers)

A protest was received regarding this permit. This permit was tabled. Board Member Leon Klement made a motion to table this permit. Board Member Greg Peters seconded the motion. Motion passed.

- c. **Applicant:** Highpointe Ranch Residential Community, Inc.; 1231 Greenway Drive, Suite 800, Irving, TX 75038

Location of Wells:

- **HPR 1 (Existing):** TBD, Aubrey, TX 76227; Latitude: 33.307584°N, Longitude: 96.970780°W; About 1,300 feet south of E Blackjack Rd and about 2,150 feet east of Hwy 377 in Denton County.
- **HPR 2 (New):** TBD, Aubrey, TX 76227; Latitude: 33.307595°N, Longitude: 96.970364°W; About 1,300 feet south of E Blackjack Rd and about 2,020 feet east of Hwy 377 in Denton County.

Purpose of Use: Filling Pond(s)/Other Surface Impoundment

Requested Amount of Use: 10,463,998 gallons per year

Production Capacity of Well(s):

- **HPR 1 (Existing):** 30 gallons/minute
- **HPR 2 (New):** 32 gallons/minute

Aquifer: Trinity (Antlers)

General Manager Paul Sigle reviewed the permit with the Board. Discussion was held. Board Member Greg Peters made a motion to approve as presented. Board Member Robert Todd seconded the motion. Board Members Leon Klement and Les Westbrook opposed. The motion passed 6 to-2.

- d. **Applicant:** Bolivar Water Supply Corporation; 4151 FM 455, Sanger, TX 76266

Location of Well:

- **Lone Oak Valley Well No. 1:** TBD, Valley View, TX 76272; Latitude: 33.435608°N, Longitude: 97.196396°W; About 240 feet south of W Lone Oak Rd and about 1,870 feet east of CR 200 in Cooke County.
- **Lone Oak Valley Well No. 5:** TBD, Valley View, TX 76272; Latitude: 33.428906°N, Longitude: 97.190780°W; About 1,335 feet north of CR 200 and about 1,335 feet west of CR 200 in Cooke County.
- **Lone Oak Valley Well No. 6:** TBD, Valley View, TX 76272; Latitude: 33.433114°N, Longitude: 97.192460°W; About 1,170 feet south of W Lone Oak Rd and about 3,060 feet east of CR 200 in Cooke County.

Purpose of Use: Municipal/Public Water System

Requested Amount of Use: 153,300,000 gallons per year

Production Capacity of Well(s):

- **Lone Oak Valley Well No. 1:** 231 gallons/minute
- **Lone Oak Valley Well No. 5:** 231 gallons/minute
- **Lone Oak Valley Well No. 6:** 231 gallons/minute

Aquifer: Trinity (Antlers)

General Manager Paul Sigle reviewed the permit with the Board. Discussion was held. Board Member Allen McDonald made a motion to approve the permit. Board Member Robert Todd seconded the motion. Motion passed unanimously.

- e. **Applicant:** M/I Homes of DFW, LLC & Lennar Homes of Texas Land and Construction, Ltd.; 700 State Highway 121 BYP, Lewisville, TX 75067

Location of Well: Marilee Rd/CR 60, Celina, TX 75009; Latitude: 33.397222°N, Longitude: 96.777222°W; About 4,170 west of Preston Rd and about 1,600 feet north of Preston Lakes Cir in Collin County.

Purpose of Use: Construction/Filling a pond(s)

Requested Amount of Use:

- 22,067,500 gal/year for 2025
- 25,305,000 gal/year for 2026
- 30,487,500 gal/year for 2027
- 34,845,000 gal/year for 2028
- 38,825,000 gal/year for 2029
- 28,550,000 gal/year after 2029

Production Capacity of Well(s): 199 gallons/minute

Aquifer: Trinity (Antlers)

General Manager Paul Sigle reviewed the permit with the Board. Discussion was held. Board Member Leon Klement made a motion to table the permit. Board Member Everett Newland seconded the motion. Board Member Dylan Cyr abstained from the vote. Motion passed.

- f. **Applicant:** Prosper ISD; 605 E 7th Street, Prosper, TX 75075

Location of Well: 1550 N Legacy Dr., Prosper, TX 75078; Latitude: 33.253353°N, Longitude: 96.835146°W; About 890 east of N Legacy Dr and about 1,820 feet north of W Prosper Trl in Collin County.

Purpose of Use: Irrigation/Landscape

Requested Amount of Use: 8,125,368 gal/year
Production Capacity of Well(s): 175 gallons/minute
Aquifer: Trinity (Paluxy)

General Manager Paul Sigle reviewed the permit with the Board. Discussion was held. Board Member Robert Todd made a motion to approve the permit. Board Member Greg Peters seconded the motion. Motion failed with 4 to 4 vote.

- g. **Applicant:** Ramble Investment, LP; 3000 Turtle Creek Blvd, Dallas, TX 75219

Location of Wells:

- **Tract A Well 1:** TBD, Celina, TX 75009; Latitude: 33.342019°N, Longitude: 96.759211°W; About 560 feet west CR 97 and about 2,380 feet north of CR 96 in Collin County.
- **Tract A Well 2:** TBD, Celina, TX 75009; Latitude: 33.349439°N, Longitude: 96.766167°W; About 995 feet east of Preston Rd N and about 2,845 feet south of CR 99 in Collin County.

Purpose of Use: Construction; Landscape/Irrigation; Filling Pond(s)/Other Surface Impoundment

Requested Amount of Use:

- 65,156,269 gallons per year for 2025
- 56,244,904 gallons per year for 2026
- 83,501,247 gallons per year for 2027
- 67,143,332 gallons per year for 2028
- 102,236,754 gallons per year for 2029
- 88,818,172 gallons per year for 2030
- 74,659,946 gallons per year after 2030

Production Capacity of Well(s):

- **Tract A Well 1:** 350 gallons/minute
- **Tract A Well 2:** 350gallons/minute

Aquifer: Trinity (Antlers)

- h. **Applicant:** Ramble Investment, LP; 3000 Turtle Creek Blvd, Dallas, TX 75219

Location of Wells:

- **Tract C Well 1:** TBD, Celina, TX 75009; Latitude: 33.332258°N, Longitude: 96.734136°W; About 200 feet north of FM 455 and about 1,100 feet west of FM 455 in Collin County.
- **Tract C Well 2:** TBD, Celina, TX 75009; Latitude: 33.343000°N, Longitude: 96.737947°W; About 560 feet east of Willow Rd and about 550 south of CR 130 in Collin County.

Purpose of Use: Construction; Landscape/Irrigation; Filling Pond(s)/Other Surface Impoundment

Requested Amount of Use:

- 51,975,390 gallons per year for 2031
- 33,709,237 gallons per year for 2032
- 68,681,078 gallons per year for 2033
- 57,325,821 gallons per year for 2034
- 46,316,913 gallons per year for 2035
- 54,482,861 gallons per year for 2036
- 47,938,022 gallons per year for 2037
- 46,316,913 gallons per year after 2037

Production Capacity of Well(s):

- **Tract C Well 1:** 350 gallons/minute

- **Tract C Well 2:** 350 gallons/minute

Aquifer: Trinity (Antlers)

General Manager Paul Sigle reviewed both permit applicant g. and h. with the Board. Discussion was held. Board Member Greg Peters made a motion to partial approval permit application g and h with the following maximum amount of use:

1. Permit Application g (Track A)
 - a. 49,956,372 gallons for 2025;
 - b. 28,805,228 gallons for 2026;
 - c. 55,244,158 gallons for 2027;
 - d. 28,805,228 gallons for 2028;
 - e. 56,382,036 gallons for 2029; and
 - f. 28,805,228 gallons per year after 2029
2. Permit Application h (Track B)
 - a. 44,138,722 gallons for 2031;
 - b. 19,942,081 gallons for 2032;
 - c. 44,339,524 gallons for 2033;
 - d. 19,942,081 gallons per year for 2034 and 2035;
 - e. 28,108,029 gallons for 2036; and
 - f. 19,942,081 gallons per year after 2036

Board Member Robert Todd seconded the motion. Board Member Dylan Cyr abstained from the vote. Motion passed.

- Consider and act upon the Production Permit Applications, including designation of parties and/or granting or denying the Production Permit Applications in whole or in part, as applicable.

Permits g. and h. were voted on together. All other permits were voted on individually.

- Adjourn or continue permit hearing.

Board President Jimmy Arthur adjourned the permit hearing at 10:54 a.m.

Board Meeting

Agenda:

1. Pledge of Allegiance and Invocation

Board President Jimmy Arthur led the Pledge of Allegiance and Board Member Everett Newland provided the invocation.

2. Call to order, establish quorum; declare meeting open to the public.

Board President Jimmy Arthur called the meeting to order at 10:55 a.m.

3. Public Comment.

Kerry Maroney, Biggs and Matthews Engineers, commended the Board on the work they are

doing.

4. Consider and act upon approval of the minutes of May 13, 2025, Board meeting.

Board President Jimmy Arthur asked for approval of the minutes from the May 13, 2025, meeting. Board Member Allen McDonald made a motion to approve the minutes. Board Member Leon Klement seconded the motion. Motion passed. Board Member Everett Newland abstained.

5. Consider and act upon approval of invoices and reimbursements, Resolution No. 2025-06-10-01.

- General Manager Paul Sigle reviewed the liabilities with the Board. Board Member Greg Peters made the motion to approve Resolution No. 2025-06-10-01. Board Member Robert Todd seconded the motion. Motion passed unanimously

6. Receive reports from the following Committees*:

- a. Budget and Finance Committee
 - 1. Receive Monthly Financial Information

General Manager Paul Sigle reviewed the Financial Report with the Board. Discussion was held.

7. Consider appointment of a Budget Committee.

The following were appointed as Budget Committee members: Dylan Cyr, Everett Newland and Les Westbrook.

The Board proceeded to Item 9. Item 8 will be addressed during Executive Session.

8. Consider and act upon engagement letter from Stacey V. Reese Law PLLC for legal services.

Board Member Greg Peters made a motion to accept the engagement letter from Stacey V. Reese Law PLLC for legal services. Board Member Everett Newland seconded the motion. Motion passed unanimously.

9. Consider and act upon the appointment of a representative and alternate for GMA 8 Committee.

Board Member Greg Peters was appointed as representative. Board Member Jimmy Arthur was appointed as alternate. General Manager Paul Sigle was appointed as alternate to the alternate. Board Member Greg Peters made a motion to approve appointments. Board Member Allen McDonald seconded the motion. Motion passed.

10. Update and possible action regarding the process for the development of Desired Future Conditions (DFCs).

- a. Presentation, discussion and possible action on development of Desired Future Conditions and Modeled Available Groundwater numbers for submission to Groundwater Management Area 8 for the current joint planning cycle.

GMA 8 meeting will be held on June 24, 2025. General Manager Paul Sigle provided background information in a presentation for the Board. Discussion was held. James Beach, Advanced Groundwater Solutions, LLC, provided an additional presentation.

11. Discussion and possible action related to 89th Texas Legislative Session and Issues.

12. Discussion and possible action related to Historic Use Permits related to plugged wells.

General Manager Paul Sigle provided background information.

13. Consider and act upon compliance and enforcement activities for violations of District rules.

No actions

14. Discussion and possible action on July Board Meeting.

The next meeting will be Tuesday, July 15,2025 at 10 a.m.

15. General Manager’s Report: The General Manager will update the board on operational, educational and other activities of the District.

- a. District’s Disposal/Injection Well Program

One application is under protest and is still waiting for a response.

- b. Well Registration Summary

General Manager Paul Sigle reviewed the well registration summary with the Board.
Twenty-one wells were registered in May.

Board convened into Executive Session at 12:05 p.m.
Board reconvened into Regular Session at 12:41 p.m.

16. Open forum/discussion of new business for future meeting agendas.

17. Adjourn public meeting

Board President Jimmy Arthur declared the meeting adjourned at 12:45 p.m.

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Recording Secretary

Secretary-Treasurer

ATTACHMENT 5

NORTH TEXAS GROUNDWATER
CONSERVATION DISTRICT

Annual Financial Report

Year Ended December 31, 2024

NORTH TEXAS GROUNDWATER CONSERVATION DISTRICT

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Year Ended December 31, 2024

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INDEPENDENT AUDITORS' REPORT

Members of the Board
North Texas Groundwater Conservation District
Denison, Texas

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities and the major fund of the North Texas Groundwater Conservation District (the District), as of and for the year ended December 31, 2024, 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 the major fund of the North Texas Groundwater Conservation District as of December 31, 2024, 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 and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditors' 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.

Members of the Board
North Texas Groundwater Conservation District
Denison, Texas

Auditors' 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 auditors' 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 and *Government 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 and *Government 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 on pages 4-7 and 20 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.

Members of the Board
North Texas Groundwater Conservation District
Denison, Texas

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the comparative balance sheet and comparative statement of revenues, expenditures, and changes in fund balance but does not include the basic financial statements and our auditors' report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated July 2, 2025, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

McClanahan and Holmes, LLP
Certified Public Accountants

Bonham, Texas
July 2, 2025

NORTH TEXAS GROUNDWATER CONSERVATION DISTRICT
Management's Discussion and Analysis
Year Ended December 31, 2024

As management of North Texas Groundwater Conservation District, we offer readers of the District's financial statements this narrative overview and analysis of the financial activities of the District for the year ended December 31, 2024. Please read this narrative in conjunction with the Independent Auditors' Report and the District's Basic Financial Statements.

FINANCIAL HIGHLIGHTS

- The assets of North Texas Groundwater Conservation District exceeded its liabilities at the close of the fiscal year by \$5,269,142 (Total Net Position). Of this amount, \$5,178,860 is unrestricted and may be used to meet the District's ongoing obligations and responsibilities.
- The District's net position increased by \$902,197, from \$4,366,945 in the prior year to \$5,269,142 as of December 31, 2024.
- At December 31, 2024, the District had \$5,178,860 total fund balance in its General Fund, representing a \$916,627 or a 21.51% increase from the \$4,262,233 fund balance in the previous year. \$4,350,987 of the fund balance is unassigned, constituting approximately 608.81% of the \$714,667 in non-debt service General Fund expenditures for the year.

OVERVIEW OF THE FINANCIAL STATEMENTS

The management's discussion and analysis is intended to serve as an introduction to North Texas Groundwater Conservation 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 supplementary information and other 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 North Texas Groundwater Conservation District's assets and liabilities, with the difference between the two 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. Evaluation of the overall economic health of the District would extend to other nonfinancial factors such as the condition of District infrastructure in addition to the financial information provided in this report.

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 as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. An important purpose of the design of the statement of activities is to show the financial reliance of the District's distinct activities or functions on revenues provided by the District's activities.

The purpose of the District is to help accomplish the objectives set forth in Article XVI, Section 59 of the Texas Constitution related to the conservation and development of water resources of the State of Texas. With many other governmental entities, the aforementioned government-wide financial statements normally identify and distinguish between either governmental activities supported by general revenues and fees or business-type activities which are typically self-supported by user fees and charges. Both government-wide financial statements consist of one governmental fund principally supported by groundwater usage fees. The District has no business-type activities.

The government-wide financial statements can be found on pages 8 and 9 of this report.

NORTH TEXAS GROUNDWATER CONSERVATION DISTRICT
Management's Discussion and Analysis (Continued)
Year Ended December 31, 2024

Fund Financial Statements: A fund is a grouping of related accounts used to maintain control over resources that have been segregated for specific activities or objectives. Depending upon their reporting needs and requirements, governmental entities utilize three types of funds, including governmental funds, proprietary funds, and fiduciary funds. The North Texas Groundwater Conservation District uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. Since the District has no legitimate need or requirement to have either proprietary or fiduciary funds, all of its funds are maintained and reported as 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 near-term inflows and outflows 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, the reader 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 statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The District maintains a single governmental fund, the General Fund. The General Fund is used to account for the acquisition and use of the District's spendable financial resources and the related liabilities.

The government fund financial statements can be found on pages 10 and 11 of this report.

The District adopts an annual appropriated budget for its General Fund. A budgetary comparison statement has been provided for the General Fund to demonstrate compliance with this budget. It can be found in the Required Supplementary Information section of this report.

Notes to the Basic 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 begin on page 12 of this report.

Other Information: In addition to the basic financial statements and accompanying notes, this report also presents certain other information. Other information follows the notes to the financial statements and required supplementary information.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

Net Position: As noted earlier, net position may serve over time as a useful indicator of a government's financial position. As of December 31, 2024, the North Texas Groundwater Conservation District's assets exceeded liabilities by \$5,269,142.

At December 31, 2024, \$5,405,929 in total assets were recorded. Of that amount, current and other assets (cash, investments, receivables, and prepaid expenses) represented 98.33% and capital assets constituted 1.67%.

Total liabilities at year end equaled \$136,787, none of which consisted of long-term debt.

Of the \$5,269,142 in total net position, 1.71% or \$90,282 is in capital assets net of accumulated depreciation. The District uses these capital assets to carry out its responsibilities and to provide information and services to citizens and the consumers which support the District. Capital assets are non-liquid and cannot be used to satisfy District obligations.

NORTH TEXAS GROUNDWATER CONSERVATION DISTRICT
Management's Discussion and Analysis (Continued)
Year Ended December 31, 2024

The unrestricted net position total of \$5,178,860 may be used to meet the District's ongoing obligations and responsibilities.

Governmental Activities: The following table provides a summary of the District's assets, liabilities, and net position for the years ended December 31, 2024 and 2023.

	Governmental Activities	
	2024	2023
Assets:		
Current Assets	\$ 5,315,647	\$ 4,376,554
Capital Assets (Net of Depreciation)	90,282	104,712
Total Assets	5,405,929	4,481,266
Liabilities:		
Current Liabilities	136,787	114,321
Total Liabilities	136,787	114,321
Net Position:		
Net Investment in Capital Assets	90,282	104,712
Unrestricted	5,178,860	4,262,233
Total Net Position	\$ 5,269,142	\$ 4,366,945

Governmental Activities: The following table provides a summary of the District's operations for the years ended December 31, 2024 and 2023.

	Governmental Activities	
	2024	2023
Revenues:		
Registration Fees, Forfeitures, and Other Fees	\$ 1,425,868	\$ 1,477,793
Interest Income	197,952	142,512
Bad Debt Recoveries	7,474	3,300
Total Revenues	1,631,294	1,623,605
Expenses:		
Administration	673,324	769,549
Legal	55,773	54,290
Total Expenses	729,097	823,839
Increase (Decrease) in Net Position	\$ 902,197	\$ 799,766

FINANCIAL ANALYSIS OF GOVERNMENTAL FUNDS

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

At December 31, 2024, the District has \$5,178,860 total fund balance. This is 21.51% higher than the \$4,262,233 prior-year fund balance, primarily due to increased revenues and decreased expenses in 2024. \$825,000 of the fund balance is committed for various purposes identified by the Board and \$4,350,987 of the fund balance is unassigned and \$2,873 of the fund balance is nonspendable.

NORTH TEXAS GROUNDWATER CONSERVATION DISTRICT
Management's Discussion and Analysis (Continued)
Year Ended December 31, 2024

General Fund Budgetary Highlights: There were no amendments to the originally adopted budget during the year. As presented on page 20, actual expenditures for the year ended December 31, 2024 were \$714,667, that being \$301,233 or 29.65% less than the \$1,015,900 budgeted for the year. Actual expenditures were under budget primarily due to fewer technician, administrative, consultant, and equipment costs than were budgeted.

Actual revenues for the year were \$1,631,294 or 126.68% of the budgeted revenues for the year, primarily due to higher than expected groundwater usage fee revenue and interest income.

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital Assets: The District's investment in capital assets for its governmental activities as of December 31, 2024 amounted to \$90,282 (net of accumulated depreciation). Asset additions consist of six well watch controllers purchased during the year. The following table portrays the District's mix of gross capital assets at December 31, 2024:

	<u>Capital Assets</u>
	December 31, 2024
Vehicle	\$ 73,159
Equipment and Software	146,014
Total	<u>\$ 219,173</u>

Debt Administration: At the end of the year, the District had no long-term debt.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET AND RATES

For fiscal year 2025 the District's latest adopted budget shows total anticipated expenditures of \$899,410, a \$184,743 increase from total actual expenditures of \$714,667 in fiscal year 2024. The majority of the increase is attributable to an expected increase in consulting and well monitoring. Rates assessed groundwater users are not expected to increase for fiscal year 2025.

REQUEST FOR INFORMATION

This financial report is designed to provide a general overview of the District's finances, comply with finance-related laws and regulations, and demonstrate the District's commitment to public accountability. If you have any questions about this report or would like to request additional information, contact Paul Sigle, General Manager of the District, at 5100 Airport Drive, Denison, TX 75020, (855) 426-4433.

NORTH TEXAS GROUNDWATER CONSERVATION DISTRICT
Statement of Net Position
December 31, 2024

	Governmental Activities
ASSETS	
Current Assets	
Cash and Cash Equivalents	\$ 959,742
Investments	3,998,709
Accounts Receivable, Net of Allowance for Uncollectibles of \$14,000	308,153
Other Receivables	46,170
Prepaid Expenses	<u>2,873</u>
Total Current Assets	<u>5,315,647</u>
Noncurrent Assets	
Capital Assets, Net of Accumulated Depreciation:	
Vehicles, Equipment, and Computer Software	<u>90,282</u>
Total Noncurrent Assets	<u>90,282</u>
Total Assets	<u>5,405,929</u>
LIABILITIES	
Current Liabilities	
Accounts Payable	105,290
Well Driller Deposits	25,450
Unearned Revenue	<u>6,047</u>
Total Current Liabilities	<u>136,787</u>
Total Liabilities	<u>136,787</u>
NET POSITION	
Net Investment in Capital Assets	90,282
Unrestricted	<u>5,178,860</u>
Total Net Position	<u>\$ 5,269,142</u>

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

NORTH TEXAS GROUNDWATER CONSERVATION DISTRICT
Statement of Activities
Year Ended December 31, 2024

Functions/Programs	Expenses	Program Revenues		Net (Expense) Revenue and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	Governmental Activities
Primary Government				
Governmental Activities:				
Administration	\$ 673,324	\$ -	\$ -	\$ (673,324)
Legal	55,773	-	-	(55,773)
Total Governmental Activities	729,097	-	-	(729,097)
Total Primary Government	\$ 729,097	\$ -	\$ -	(729,097)
General Revenues:				
Groundwater Usage Fees				1,112,706
Registration Fees, Forfeitures, and Other Fees				66,441
GMA8 Fees				180,265
Penalties and Late Charges				66,456
Interest Income				197,952
Bad Debt Recoveries				7,474
Total General Revenues				1,631,294
Change in Net Position				902,197
Net Position - Beginning (January 1)				4,366,945
Net Position - Ending (December 31)				\$ 5,269,142

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

NORTH TEXAS GROUNDWATER CONSERVATION DISTRICT
Balance Sheet - Governmental Fund
December 31, 2024

	General Fund
ASSETS	
Current Assets	
Cash and Cash Equivalents	\$ 959,742
Investments	3,998,709
Accounts Receivable, Net of Allowance for Uncollectibles of \$14,000	308,153
Other Receivables	46,170
Prepaid Expenses	2,873
	<u>5,315,647</u>
Total Current Assets	<u>5,315,647</u>
Total Assets	<u>\$ 5,315,647</u>
LIABILITIES	
Current Liabilities	
Accounts Payable	\$ 105,290
Well Driller Deposits	25,450
Unearned Revenue	6,047
	<u>136,787</u>
Total Current Liabilities	<u>136,787</u>
Total Liabilities	<u>136,787</u>
FUND BALANCE	
Nonspendable	2,873
Committed	825,000
Unassigned	4,350,987
	<u>5,178,860</u>
Total Fund Balance	<u>5,178,860</u>
Total Liabilities and Fund Balance	<u>\$ 5,315,647</u>
Amounts reported for governmental activities in the statement of net position are different because:	
Fund Balance - Total Governmental Fund (above)	\$ 5,178,860
Capital assets used in government activities are not financial resources and therefore are not reported in the funds. The cost of the assets is \$219,173 and the accumulated depreciation is \$128,891.	<u>90,282</u>
Net Position of Governmental Activities	<u>\$ 5,269,142</u>

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

NORTH TEXAS GROUNDWATER CONSERVATION DISTRICT
Statement of Revenues, Expenditures, and Changes
In Fund Balance - Governmental Fund
Year Ended December 31, 2024

	General Fund
REVENUES	
Groundwater Usage Fees	\$ 1,112,706
Registration Fees, Forfeitures, and Other Fees	66,441
GMA8 Fees	180,265
Penalties and Late Charges	66,456
Interest Income	197,952
Bad Debt Recoveries	7,474
	<u>1,631,294</u>
Total Revenues	<u>1,631,294</u>
EXPENDITURES	
Current:	
Administration	640,234
Legal	55,773
Capital Outlay:	
Equipment	18,660
	<u>714,667</u>
Total Expenditures	<u>714,667</u>
Excess (Deficiency) of Revenues over Expenditures	<u>916,627</u>
Net Change in Fund Balance	916,627
Fund Balance - Beginning (January 1)	<u>4,262,233</u>
Fund Balance - Ending (December 31)	<u>\$ 5,178,860</u>
Amounts reported for governmental activities in the statement of activities are different because:	
Net Change in Fund Balance - Total Governmental Fund (above)	\$ 916,627
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of these assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which depreciation expense (\$33,090) exceeded capital outlays (\$18,660) in the current year.	<u>(14,430)</u>
Change in Net Position of Governmental Activities	<u>\$ 902,197</u>

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

NORTH TEXAS GROUNDWATER CONSERVATION DISTRICT
Notes to the Basic Financial Statements
December 31, 2024

I. Summary of Significant Accounting Policies

The basic financial statements of the North Texas Groundwater Conservation District (District) have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP) applicable to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles.

A. Reporting Entity

The North Texas Groundwater Conservation District (District), is a political subdivision of the State of Texas, created under the authority of Article XVI, Section 59, Texas Constitution, and operating pursuant to the provisions of the Texas Water Code, Chapter 36, and Senate Bill 2497, Acts of the 81st Texas Legislature, Regular Session, 2010. The District encompasses the North Texas counties of Collin, Cooke, and Denton. The Board of Directors (Board), a nine-member group constituting an on-going entity, is the level of government which has governance responsibilities over all activities within the jurisdiction of the District. The Board is not included in any other governmental "reporting entity" as defined in Section 2100, Codification of Governmental Accounting and Reporting Standards, since Board members are appointed, have decision making authority, the power to designate management, the responsibility to significantly influence operations, and primary accountability for fiscal matters. The purpose of the District is to help accomplish the objectives set forth in Article XVI, Section 59 of the Texas Constitution related to the conservation and development of water resources of the State of Texas.

As required by accounting principles generally accepted in the United States of America, the basic financial statements of the reporting entity include those of the District (primary government) and its component units. There are no component units included in these basic financial statements.

B. Basis of Presentation – Basis of Accounting

Government-Wide Statements - The statement of net position and the statement of activities include the financial activities of the overall government, except for fiduciary activities. Eliminations have been made to minimize the double-counting of internal activities. Governmental activities generally are financed through taxes, intergovernmental revenues, and other non-exchange transactions.

The statement of activities presents a comparison between direct expenses and program revenues for each function of the District's governmental activities. Direct expenses are those that are specifically associated with a program or function and therefore, are clearly identifiable to a particular function. The District does not allocate indirect expenses in the statement of activities. Program revenues include (1) fees and other charges paid by the recipients of goods or services offered by the programs and (2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues, including taxing entities allocations and investments, are presented as general revenues.

Fund Financial Statements – The fund financial statements provide information about the District's funds, with separate statements presented for each fund category. The emphasis of fund financial statements is on major governmental funds, each displayed in a separate column. Any remaining governmental funds are aggregated and reported as non-major funds.

District accounts are organized on the basis of funds, each of which is considered a separate accounting entity. Governmental resources allocated to individual funds are recorded for the purpose of carrying on specific activities in accordance with laws, regulations or other appropriate requirements. The fund types and funds utilized by the District are described below.

NORTH TEXAS GROUNDWATER CONSERVATION DISTRICT
Notes to the Basic Financial Statements (Continued)
December 31, 2024

I. Summary of Significant Accounting Policies (Continued)

B. Basis of Presentation – Basis of Accounting (continued)

Governmental fund types include the following:

The *General Fund* is used to account for financial resources used for general operating. This is a budgeted fund and any unassigned fund balances are considered resources available for current operations. All revenues and expenditures not required to be accounted for in other funds are accounted for in this fund.

C. Measurement Focus – Basis of Accounting

Government-Wide Statements – These financial statements are reported using the economic resources measurement focus. The government-wide financial statements are reported using the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place. Non-exchange transactions, if any, in which the District gives (or receives), value without directly receiving (or giving) equal value in exchange, are not recognized if not measurable and are disclosed. Revenue from grants, entitlements, and donations are recognized in the fiscal year in which all eligibility requirements have been satisfied.

Fund Financial Statements – These financial statements are reported using the current financial resources measurement focus and are accounted for using the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual; i.e., when they become both measurable and available. “Measurable” means the amount of the transaction can be determined and “available” means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. The District considers revenues as available if they are collected within 90 days after year end. Expenditures are recorded when the related fund liability is incurred.

D. Receivable and Payable Balances

The District believes that sufficient detail of receivable and payable balances is provided in the financial statements to avoid the obscuring of significant components by aggregation. Therefore, no disclosure is provided which disaggregates those balances.

E. Financial Statement Amounts

Cash and Cash Equivalents

Cash and cash equivalents are comprised of cash on hand, deposits in financial institutions, including time deposits, and certificates of deposit with an original maturity of three months or less. Restricted assets and temporary investments are not included.

Investments

Investments classified in the financial statements consist of funds held in an external investment pool and certificates of deposit whose original maturity term exceeds three months. Investments in certificates of deposit are carried at cost plus interest earned, which approximates fair value. Investments in TexStar are carried at amortized cost, which generally approximates the market value.

In accordance with generally accepted accounting principles, inputs to valuation techniques used to measure fair value are prioritized according to a fair value hierarchy, as follows:

NORTH TEXAS GROUNDWATER CONSERVATION DISTRICT
Notes to the Basic Financial Statements (Continued)
December 31, 2024

I. Summary of Significant Accounting Policies (Continued)

E. Financial Statement Amounts (Continued)

Investments (continued)

Level I - Fair values are based on unadjusted quoted prices in active markets for identical assets or liabilities.

Level II - Fair values are based on generally indirect information such as quoted prices for similar assets or liabilities in active markets, or quoted prices for identical or similar assets or liabilities in markets that are not active.

Level III - Fair values are based on inputs other than quoted prices included within Level I that are unobservable and include the District's own assumptions about pricing.

This fair value hierarchy gives the highest priority to Level I inputs and the lowest priority to Level III inputs. The District's investments in certificates of deposit are classified in Level II of the hierarchy.

Capital Assets

Capital assets are reported in the government-wide statement of net position. All capital assets are valued at historical cost. Costs of normal repairs and maintenance that do not add to the value of the asset or materially extend asset life are not capitalized.

Assets capitalized have an original cost of more than \$2,500 and useful life in excess of one year. Depreciation has been provided over the estimated useful life using the straight-line method of depreciation. The estimated useful life of the vehicle and equipment is seven years and computer software is five years. Depreciation expense of \$33,090 was charged to Administration in the Statement of Activities for the year ended December 31, 2024.

	Balance 12/31/23	Additions	Retirements	Balance 12/31/24
Governmental Activities:				
Capital Assets Not Being Depreciated	\$ -	\$ -	\$ -	\$ -
Capital Assets being Depreciated:				
Vehicles	73,159	-	-	73,159
Equipment	43,884	18,660	-	62,544
Computer Software	83,470	-	-	83,470
Total Capital Assets Being Depreciated	200,513	18,660	-	219,173
Less Accumulated Depreciation for:				
Vehicle	(25,988)	(10,451)	-	(36,439)
Equipment	(19,731)	(5,945)	-	(25,676)
Computer Software	(50,082)	(16,694)	-	(66,776)
Total Accumulated Depreciation	(95,801)	(33,090)	-	(128,891)
Capital Assets Being Depreciated, Net	104,712	(14,430)	-	90,282
Governmental Activities				
Capital Assets, Net	\$ 104,712	\$ (14,430)	\$ -	\$ 90,282

NORTH TEXAS GROUNDWATER CONSERVATION DISTRICT
Notes to the Basic Financial Statements (Continued)
December 31, 2024

I. Summary of Significant Accounting Policies (Continued)

E. Financial Statement Amounts (Continued)

Net Position/Fund Balance

Net position represents the difference between assets and liabilities. Net investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowing used for the acquisition, construction, or improvements of those assets, and adding back unspent proceeds. Net position is reported as restricted when there are limitations imposed on their use either through the enabling legislations adopted by the District or through external restrictions imposed by creditors, grantors, laws, or regulations of other governments. When both restricted and unrestricted resources are available for use, it is the District's policy to use restricted resources first, then unrestricted resources as they are needed.

Governmental funds utilize a fund balance presentation for equity. Fund balance is categorized as nonspendable, restricted, committed, assigned, or unassigned.

Nonspendable fund balance – represents amounts that cannot be spent because they are either not in spendable form (such as inventory or prepaids) or legally required to remain intact (such as notes receivable or principal or a permanent fund). The District has classified prepaid items as being nonspendable as these items are not expected to be converted to cash.

Restricted fund balance – represents amounts with external constraints placed on the use of these resources (such as debt covenants, grantors, other governments, etc.) or imposed by enabling legislation. Restrictions may be changed or lifted only with the consent of resource providers. The District does not have any restricted fund balances by enabling legislation.

Committed fund balance – represents amounts that can only be used for specific purposes imposed by a formal action of the District's highest level of decision-making authority, the Board. Committed resources cannot be used for any other purpose unless the Board removes or changes the specific use by taking the same formal action that imposed the constraint originally. The District had \$825,000 of fund balances at December 31, 2024 committed for the following purposes: geodatabase upgrades, permanent well monitoring equipment, downhole well camera, well pulling program, legal, well plugging program, and monitoring well maintenance/closure funds.

Assigned fund balance – represents amounts the District intends to use for specific purposes as expressed by the Board or an official delegated authority. The District has no assigned fund balances at December 31, 2024.

Unassigned fund balances – represents all amounts not included in other spendable classifications, including the residual fund balance for the General Fund.

When an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available, the District considers restricted funds to have been spent first. When an expenditure is incurred for which committed, assigned, or unassigned fund balances are available, the District considers amounts to have been spent first out of committed funds, then assigned funds, and finally unassigned funds. The District has adopted a fund balance policy that expresses an intent to maintain a level of unassigned fund balance equal to a minimum of 33% of total General Fund expenditures.

NORTH TEXAS GROUNDWATER CONSERVATION DISTRICT
Notes to the Basic Financial Statements (Continued)
December 31, 2024

I. Summary of Significant Accounting Policies (Continued)

E. Financial Statement Amounts (Continued)

Net Position/Fund Balance (continued)

The following schedule provides information about the specific fund balance classification by fund:

	<u>General</u>
Nonspendable	\$ 2,873
Committed	825,000
Unassigned	<u>4,350,987</u>
Total	<u>\$ 5,178,860</u>

II. Stewardship, Compliance, and Accountability

By its nature as a local government unit, the District is subject to various federal, state, and local laws and contractual regulations.

An annual budget is legally adopted for the General Fund on a basis consistent with accounting principles generally accepted in the United States of America. Prior to the beginning of each fiscal year, the Board of Directors is presented with a proposed budget for the year beginning on the following January 1. The budget includes proposed expenditures and the means of financing them.

The budget is legally enacted through passage of a resolution. Revisions to the budget that alter General Fund expenditures must be approved by the Board of Directors. The fund level is the legal level of budgetary control.

For the year ended December 31, 2024, the District's expenditures exceeded appropriations in the General Fund as follows:

<u>Object Category</u>	<u>Expenditures Exceeding Appropriations</u>
Accounting and Auditing	\$ 2,287
Capital Outlay	2,460
Software Maintenance	973
Bad Debt Expense	1,822
Meetings and Conferences	353
Injection Well Monitoring and Testing	58
Bank Fees	156

The over-expenditures were funded by available fund balance.

NORTH TEXAS GROUNDWATER CONSERVATION DISTRICT
Notes to the Basic Financial Statements (Continued)
December 31, 2024

III. Deposits, Securities, and Investments

District funds may be invested in obligations of the United States Government, fully insured or collateralized certificates of deposit from any bank doing business in the State of Texas, and certain Texas Local Government Investment Pools.

The District maintains deposits in Independent Bank, McKinney, Texas that at times may exceed the insured amount of \$250,000 provided by the U.S. Federal Deposit Insurance Corporation (FDIC). At December 31, 2024, the carrying amount of deposits was \$959,742 and the bank balance was \$930,460. As of December 31, 2024, \$250,000 was insured by FDIC and \$680,460 was collateralized with securities held by the pledging financial institution.

The District maintains certificates of deposit in East West Bank, Plano, Texas that at times may exceed the insured amount of \$250,000 provided by the U.S. Federal Deposit Insurance Corporation (FDIC). At December 31, 2024, the carrying amount of certificates of deposit were \$2,552,417 and the bank balances were \$2,552,417. As of December 31, 2024, \$250,000 was covered by FDIC insurance and \$2,302,417 was collateralized by a FHLB Letter of Credit. The certificates of deposit will mature 2025.

As of December 31, 2024, the District had the following investments:

<u>Investment Type</u>	<u>Fair Value</u>	<u>Weighted Average Maturity (Days)</u>
Texas Short-Term Asset Reserve Program (TexSTAR)	\$ 1,446,292	36 days
Certificates of Deposit	2,552,417	N/A
Total Investments	<u>\$ 3,998,709</u>	

The public funds investment pools in Texas are established under authority of the Interlocal Cooperation Act, chapter 79 of the Texas Government Code, and are subject to the provisions of the Public Funds Investment Act (the Act), Chapter 2256 of the Texas Government Code. In addition to other provisions of the Act designed to promote liquidity and safety of principal, the Act requires Pools to: 1) have an advisory board composed of participants in the Pool and other persons who do not have a business relationship with the Pool and are qualified to advise the Pool; 2) maintain a continuous rating of no lower than AAA or AAAM or an equivalent rating by at least one nationally recognized rating service; and 3) maintain the market value of its underlying investment portfolio within one-half of one percent of the values of its shares.

TexSTAR has a credit rating of AAAM from Standard & Poor's Financial Services. Local government investment pools in this rating category meet the highest standard for extremely strong capacity to maintain principal stability and to limit exposure to principal losses due to credit risk. The pool invests in a high quality portfolio of debt securities investments legally permissible for municipalities and school districts in the state.

Investments in TexSTAR are not insured or guaranteed by the FDIC or any other governmental agency. The Pool is measured at amortized cost, which generally approximates the market value, and is not required to be reported by levels.

NORTH TEXAS GROUNDWATER CONSERVATION DISTRICT
Notes to the Basic Financial Statements (Continued)
December 31, 2024

III. Deposits, Securities, and Investments (Continued)

GASB Statement No. 40 requires a determination as to whether the District was exposed to the following specific investment risks at year end and if so, the reporting of certain related disclosures:

Custodial Credit Risk

Deposits are exposed to custodial credit risk if they are not covered by depository insurance and the deposits are uncollateralized, collateralized with securities held by the pledging financial institution, or collateralized with securities held by the pledging financial institution's trust department or agent but not in the District's name.

Investment securities are exposed to custodial risk if the securities are uninsured, are not registered in the name of the government, and are held by either the counterparty or the counterparty's trust department or agent, but not in the District's name.

Credit Risk

Investments are exposed to the risk that an issuer or other counterparty to an investment will be unable to fulfill its obligations. The rating of securities by nationally recognized rating agencies is designed to give an indication of credit risk.

Concentration of Credit Risk

Concentration of credit risk is the risk of loss attributed to the magnitude of a government's investment in a single issuer. The District's investment balance consists of only the certificates of deposit and externally pooled accounts as described on the previous page.

Interest Rate Risk

Interest rate risks refers to the risk that changes in interest rates will adversely affect the fair value of an investment.

Foreign Currency Risk

Foreign currency risk refers to the risk that exchange rates will adversely affect the fair value of an investment. At December 31, 2024, the District was not exposed to foreign currency risk.

IV. Risk Management

The District is exposed to various risks of loss related to torts: theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. During the year ended December 31, 2024, the District purchased commercial insurance to cover these liabilities. There were no significant reductions in coverage in the last year, and there were no settlements exceeding insurance coverage in the past year.

V. Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

NORTH TEXAS GROUNDWATER CONSERVATION DISTRICT
Notes to the Basic Financial Statements (Continued)
December 31, 2024

VI. Related Party Transactions

The District and Greater Texoma Utility Authority (GTUA) have common management. The District rents office space at \$200 per month and receives administrative services from GTUA. Total amounts paid by the District to GTUA amounted to \$344,170, which includes \$2,400 for office rent expense. \$22,618 was payable to GTUA at December 31, 2024.

VII. Concentrations

One vendor (GTUA) comprised approximately 68% of governmental fund expenditures, excluding those related to GMA 8, for the year ended December 31, 2024.

One customer comprised approximately 10% of accounts receivable as of year ended December 31, 2024. One customer comprised approximately 11% of revenue for the year ended December 31, 2024.

VIII. Commitments

At December 31, 2024, the District has outstanding contract commitments totaling \$18,182 related to the GMA 8 development of desired future conditions joint planning.

At December 31, 2024, the District has outstanding contract commitments totaling \$19,260 related to the LRE Water, LLC database management agreement.

IX. Subsequent Events

Subsequent events have been evaluated through July 2, 2025, the date the financial statements were available to be issued.

NORTH TEXAS GROUNDWATER CONSERVATION DISTRICT
Budgetary Comparison Schedule - General Fund
Year Ended December 31, 2024

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
REVENUES				
Groundwater Usage Fees	\$ 870,000	\$ 870,000	\$ 1,112,706	\$ 242,706
Registration Fees, Forfeitures, and Other Fees	36,000	36,000	66,441	30,441
GMA8 Fees	281,735	281,735	180,265	(101,470)
Penalties and Late Charges	-	-	66,456	66,456
Interest Income	100,000	100,000	197,952	97,952
Bad Debt Recoveries	-	-	7,474	7,474
Total Revenues	1,287,735	1,287,735	1,631,294	343,559
EXPENDITURES				
Administrative - General Manager	66,000	66,000	58,599	7,401
Administrative - Secretarial & Clerical	62,000	62,000	41,427	20,573
Administrative - Project Coordinator	5,000	5,000	1,274	3,726
Field Technicians	190,000	190,000	123,296	66,704
Consultants	52,700	52,700	48,157	4,543
Field Permitting/Geologist	65,000	65,000	61,305	3,695
Accounting and Auditing	39,206	39,206	41,493	(2,287)
Legal	100,000	100,000	55,773	44,227
Capital Outlay	16,200	16,200	18,660	(2,460)
Software Maintenance	2,500	2,500	3,473	(973)
Bad Debt Expense	-	-	1,822	(1,822)
Direct Costs	6,000	6,000	4,675	1,325
Insurance	6,975	6,975	6,441	534
Vehicle Costs	9,000	9,000	6,879	2,121
Office Rent	2,400	2,400	2,400	-
Telephone	3,800	3,800	3,392	408
GMA8 Fees and Modeling	317,619	317,619	211,144	106,475
Legal Notices	2,000	2,000	-	2,000
Dues and Subscriptions	7,800	7,800	7,200	600
Meetings and Conferences	7,000	7,000	7,353	(353)
Injection Well Monitoring and Testing	700	700	758	(58)
Small Equipment	2,000	2,000	-	2,000
Equipment Database	50,000	50,000	6,990	43,010
Bank Fees	2,000	2,000	2,156	(156)
Total Expenditures	1,015,900	1,015,900	714,667	301,233
Net Change in Fund Balance	271,835	271,835	916,627	644,792
Fund Balance - Beginning (January 1)	4,262,233	4,262,233	4,262,233	-
Fund Balance - Ending (December 31)	\$ 4,534,068	\$ 4,534,068	\$ 5,178,860	\$ 644,792

NORTH TEXAS GROUNDWATER CONSERVATION DISTRICT
Comparative Balance Sheet - General Fund
December 31, 2024 and 2023

	2024	2023
ASSETS		
Current Assets		
Cash and Cash Equivalents	\$ 959,742	\$ 616,582
Investments	3,998,709	3,209,043
Accounts Receivable, Net of Allowance for Uncollectibles	308,153	335,832
Other Receivables	46,170	212,077
Prepaid Expenses	2,873	3,020
Total Current Assets	5,315,647	4,376,554
Total Assets	\$ 5,315,647	\$ 4,376,554
LIABILITIES		
Current Liabilities		
Accounts Payable	\$ 105,290	\$ 70,142
Well Driller Deposits	25,450	28,080
Unearned Revenues	6,047	16,099
Total Current Liabilities	136,787	114,321
Total Liabilities	136,787	114,321
FUND BALANCE		
Nonspendable	2,873	3,020
Committed	825,000	825,000
Unassigned	4,350,987	3,434,213
Total Fund Balance	5,178,860	4,262,233
Total Liabilities and Fund Balance	\$ 5,315,647	\$ 4,376,554

NORTH TEXAS GROUNDWATER CONSERVATION DISTRICT
Comparative Statement of Revenues, Expenditures, and Changes
In Fund Balance - General Fund
Year Ended December 31, 2024 and 2023

	2024	2023
REVENUES		
Groundwater Usage Fees	\$ 1,112,706	\$ 1,020,753
Registration Fees, Forfeitures, and Other Fees	66,441	52,620
GMA8 Fees	180,265	337,924
Penalties and Late Charges	66,456	66,496
Interest Income	197,952	142,512
Bad Debt Recoveries	7,474	3,300
Total Revenues	<u>1,631,294</u>	<u>1,623,605</u>
EXPENDITURES		
Administrative - General Manager	58,599	45,197
Administrative - Secretarial & Clerical	41,427	43,989
Administrative - Project Coordinator	1,274	1,229
Field Technicians	123,296	101,371
Consultants	48,157	21,275
Field Permitting/Geologist	61,305	53,909
Accounting and Auditing	41,493	33,581
Legal	55,773	54,290
Capital Outlay	18,660	6,205
Software Maintenance	3,473	2,776
Bad Debt Expense	1,822	13,213
Direct Costs	4,675	5,654
Insurance	6,441	6,671
Vehicle Costs	6,879	4,599
Office Rent	2,400	2,400
Telephone	3,392	3,703
GMA8 Fees and Modeling	211,144	381,664
Legal Notices	-	943
Dues and Subscriptions	7,200	7,390
Meetings and Conferences	7,353	5,992
Injection Well Monitoring	758	665
Small Equipment	-	757
Equipment Database	6,990	-
Bank Fees	2,156	1,330
Total Expenditures	<u>714,667</u>	<u>798,803</u>
Excess (Deficiency) of Revenues over Expenditures	<u>916,627</u>	<u>824,802</u>
Net Change in Fund Balance	916,627	824,802
Fund Balance - Beginning (January 1)	<u>4,262,233</u>	<u>3,437,431</u>
Fund Balance - Ending (December 31)	<u>\$ 5,178,860</u>	<u>\$ 4,262,233</u>



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Independent Auditors' Report on Internal Control over Financial Reporting
and on Compliance and Other Matters Based on an Audit of
Financial Statements Performed in Accordance with
Government Auditing Standards

Members of the Board
North Texas Groundwater Conservation District
Denison, Texas

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities and the major fund of the North Texas Groundwater Conservation District (the District), as of and for the year ended December 31, 2024, and the related notes to the financial statements, which collectively comprise the District's basic financial statements and have issued our report thereon dated July 2, 2025.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We identified certain deficiencies in internal control that we consider to be significant deficiencies.

We consider the following deficiencies to be significant deficiencies in internal control over financial reporting.

Members of the Board
North Texas Groundwater Conservation District
Denison, Texas

Financial Accounting and Reporting:

The District does not control the period-end financial reporting process, including controls over the application of accounting principles that are in conformity with generally accepted accounting principles and controls over procedures used to analyze transactions comprising general ledger activity.

Views of Responsible Official: The District's management agrees with the finding and plans to maintain close oversight of the accounting and reporting process.

Segregation of Duties:

A critical element in any internal control structure is the characteristic known as segregation of duties. Assigning different personnel the responsibility of authorizing transactions, recording transactions, and maintaining custody of assets achieves this internal control structure attribute. Due to the District's small number of personnel, there is limited segregation of duties in substantially all areas of the accounting system. To the extent possible, every effort should be made to utilize a "best practices" approach when considering controls over cash transactions and preparation of accounting records. We encourage the board to closely monitor its financial activities which may help offset the weaknesses associated with limited segregation of duties.

Views of Responsible Official: The District's management agrees with the finding and the Board of Directors will maintain close oversight of the District's operations.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

The District's Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on the District's response to the findings identified in our audit and described previously. The District's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

McClanahan and Holmes, LLP
Certified Public Accountants

Bonham, Texas
July 2, 2025

ATTACHMENT 6

RESOLUTION NO. 2025-07-15-01

**A RESOLUTION BY THE BOARD OF DIRECTORS OF THE NORTH TEXAS GROUNDWATER
CONSERVATION DISTRICT AUTHORIZING PAYMENT OF ACCRUED LIABILITIES FOR THE MONTH
OF JUNE**

The following liabilities are hereby presented for payment:

<u>Administrative Services</u>	<u>Amount</u>
GTUA - June	27,027.21
<u>Direct Costs</u>	
Advanced Groundwater Solutions LLC - May Hydro-Geo services	16,491.50
Advanced Groundwater Solutions LLC - June Hydro-Geo services	27,208.47
Awards Unlimited	272.39
<u>Insurance</u>	
TWCA Risk Management	5,632.00
<u>Legal- Injection</u>	
Sledge Law Group PLLC	412.00
Stacey Reese Law PLLC	136.00
<u>Legal-Legislative</u>	
Lloyd Gosselink Attorney at Law	6,000.00
<u>Meetings & Conferences</u>	
Pilot Point ISD - Meeting Room	75.00
<u>Refunds</u>	
Argyle WSC	54.00
Hess Water Well Service	100.00
M5 Drilling Company	200.00
Michael Fradel	100.00
Red River Groundwater	333.43
Walden Drilling	100.00
<u>Well Injection Monitoring</u>	
Statewide Plat Service	
GRAND TOTAL:	\$ <u><u>84,142.00</u></u>

On motion of _____ and seconded by _____ the
foregoing Resolution was passed and approved on this, the 15th day of July, 2025 by the following vote:

AYE:

NAY:

President

Secretary/Treasurer

ATTACHMENT 7 A-1

NORTH TEXAS GROUNDWATER
Balance Sheet
As of June 30, 2025

ASSETS

Current Assets

Checking/Savings

10001 Checking Account	379,446.47
10005 Cash-Index Account	20,218.84
10008 Cash - Tex Star	100,603.28
10009 NexBank MM	2,021,992.39
10010 Investment	2,636,501.00
10025 Accounts Receivable	6,068.94
10030 A/R Well Applications	-1,902.30
10033 A/R Penalties	-200.00
10035 A/R GMA8 Members	-293.25
10070 A/R Liens	14,000.00
12001 Prepaid Expenses	5,632.00

TOTAL ASSETS	<u>5,182,067.37</u>
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LIABILITIES & EQUITY

Liabilities

Current Liabilities

Accounts Payable

23100 Accounts Payable	-165.00
23150 Well Drillers Deposits	31,550.00

Total Liabilities	31,385.00
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Equity

35100 Retained Earnings	5,114,958.37
Net Income	35,724.00

Total Equity	<u>5,150,682.37</u>
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TOTAL LIABILITIES & EQUITY	<u>5,182,067.37</u>
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NORTH TEXAS GROUNDWATER
Profit Loss Budget vs. Actual
June 30, 2025

	TOTAL				
	June 2025	1 mo. Budget	YTD Actual	Total Budget	% of Budget remaining
Ordinary Income/Expense					
Income					
46003 - Registration Fees	11,700.00	3,333.33	31,300.00	40,000.00	21.75%
46004 - Well Driller Fees	0.00	0.00	0.00	0.00	0.0%
46005 - PRODUCTION FEES	-333.43	0.00	180,700.69	980,000.00	81.56%
46006 Income GMA8	0.00	0.00	5,000.00	90,909.00	94.5%
46007 - Penalties	0.00	0.00	-500.00	0.00	0.0%
46008 - Online Pay Fees	206.25	83.33	650.78	1,000.00	34.92%
46015 Late Fees	403.11	0.00	7,675.25	0.00	0.0%
Total Income	11,975.93	3,416.67	224,826.72	1,111,909.00	79.78%
Gross Profit	11,975.93	3,416.67	224,826.72	1,111,909.00	79.78%
Expense					
77010 ADMINISTRATIVE					
77013 Admin-Secretarial	893.00	916.67	5,314.50	11,000.00	51.69%
77014 Admin-Project Coordinator	522.00	0.00	1,041.50	0.00	0.0%
77015 Admin-GM	3,894.00	5,000.00	28,370.00	60,000.00	52.72%
77016 Admin-Clerical	3,480.00	2,500.00	19,584.00	30,000.00	34.72%
77040 ADMIN-MILEAGE	74.20	250.00	1,477.62	3,000.00	50.75%
77025 ACCOUNTING	1,500.25	2,750.00	17,654.75	33,000.00	46.5%
77027 AUDITING	0.00	0.00	0.00	10,450.00	100.0%
77030 ADVERTISING	0.00	333.33	311.69	4,000.00	92.21%
77035 BAD DEBT	0.00	0.00	0.00	0.00	0.0%
77050 BANKING FEES	120.73	166.67	903.11	2,000.00	54.84%
77100 GMA8 MODELING	0.00	8,333.33	0.00	100,000.00	100.0%
77150 CONSULTING-HYDROGEO SVC	16,491.50	16,666.67	49,855.25	200,000.00	75.07%
77325 DIRECT COSTS-REIMB	1,965.11	500.00	7,407.24	6,000.00	-23.45%
77450 DUES & SUBSCRIPTION	0.00	650.00	5,000.00	7,800.00	35.9%
77480 EQUIPMENT	0.00	166.67	0.00	2,000.00	100.0%
77485 Equipment Database	0.00	4,166.67	17,087.44	50,000.00	65.83%
77500 FEES-GMA8	0.00	166.67	429.85	2,000.00	78.51%
77550 FIELD TECH	8,189.00	10,416.67	62,097.00	125,000.00	50.32%
77560 Field Permitting/Geologis	5,671.00	5,416.67	33,673.00	65,000.00	48.2%
77650 FUEL/MAINTENANCE	0.00	416.67	1,265.29	5,000.00	74.69%
77800 INJECTION WELL MONITORING	0.00	58.33	250.50	700.00	64.21%
77810 INSURANCE & BONDING	478.75	583.33	3,091.50	7,000.00	55.84%
77970 LEGAL					
77975 Legal-Injection	412.00	833.33	9,109.50	10,000.00	8.91%
77980 Legal-Legislation	6,000.00	3,000.00	24,024.04	36,000.00	33.27%
77970 LEGAL - Other	0.00	2,500.00	12,544.00	30,000.00	58.19%
78010 MEETINGS & CONFERENCES	487.72	625.00	3,415.37	7,500.00	54.46%
78310 Rent	430.00	430.00	2,580.00	5,160.00	50.0%
78600-SOFTWARE MAINT	0.00	250.00	640.24	3,000.00	78.66%
78610 TELEPHONE	45.83	316.67	1,604.86	3,800.00	57.77%
78780 Well Monitoring/Testing	0.00	6,666.67	46.90	80,000.00	99.94%
Total Expense	50,655.09	74,080.00	308,779.15	899,410.00	65.67%
Other Income/Expense					
Other Income					
46100 INTEREST INC	16,318.18	6,250.00	119,676.43	75,000.00	-59.57%
Total Other Income	16,318.18	6,250.00	119,676.43	75,000.00	
Net Other Income	16,318.18	6,250.00	119,676.43	75,000.00	
Net Income	-22,360.98	-64,413.33	35,724.00	287,499.00	

ATTACHMENT 7 A-2

**NORTH TEXAS GROUNDWATER CONSERVATION DISTRICT
BUDGET 2026**

	Approved 2025	Actual 5/31/2025	Estimate @12/31/25	Proposed 2026	
Ordinary Income/Expense					
Income					
46006 GMA8	90,909	5,000	180,265	100,000	Estimated charges of \$100,000 for 2026 and 2027
46005 PRODUCTION FEES	980,000	181,034	724,136	1,650,000	Based on Scenario B for a Tier Rate Structure
46004 Drillers Fees	-	-	1,450	-	
46003 WELL REG FEES	40,000	19,600	47,040	40,000	Ave last three yrs(45K) and 5 years(40K),
GAC REVIEW FEES				27,000	Income for groundwater availability certification review
46007 Penalty & Fines	-	(500)	-	-	
46100 Interest	75,000	103,358	123,357	75,000	
46008 On-Line pay fees	1,000	445	1,067	1,000	
46015 LATE FEES	-	7,272	17,453	-	
Bad Debt Recoveries					
Total Income	1,186,909	316,209	1,094,769	1,893,000	
Expense					
77040 ADMIN MILEAGE	3,000	1,403	3,368	3,500	
77013 ADMIN-SECRETARIAL	11,000	4,422	10,612	11,000	average 8,815 last 3 years and 12K for 5 yrs
77014 ADMIN-PROJECT COORD	-	520	1,247	1,200	Last 3 years average rounded down, Nichole not spending near as much time due to work load
77015 ADMIN-GM	60,000	24,476	58,742	60,000	
77016 ADMIN-CLERICAL	30,000	16,104	38,650	40,000	average \$39k last 3 yrs
ADMIN-EDUCATION AND OUTREACH COORDINATOR				48,000	80% of time allocation
77030 ADS-LEGAL	4,000	312	748	4,000	Management plan, possible DFC, possible rules
77035 - BAD DEBT			-		
77025 ACCOUNTING	33,000	16,155	38,771	35,000	Acct. has taken some of the workload from Project Coordinator, and also will be looking at raises 3 yr ave is \$29.6
77027 AUDITING	10,450	-	10,450	11,500	Current yr amt from engagement letter + 10%
77050 BANKING FEES	2,000	782	1,878	2,000	
77100 GMA 8 Modeling	100,000	430	209,593	-	Est \$200,000 over two yrs
77150 CONSULTING-HYDROGEO	200,000	33,364	52,700	200,000	3 yr ave is \$24.8
CONSULTING-GAC REVIEW				27,000	Cost for groundwater availability certification review
77550 CONTRACT FIELD TECH	125,000	53,908	129,379	296,000	75% tech services employees 3 yr ave 120K; adding two Tech's
77560 GW - TECH LEAD	65,000	28,002	67,205	65,000	3 yr ave is \$58.5
77325 DIRECT COSTS-REIMB	6,000	5,442	13,061	17,500	copies, postage, truck GPS, etc.... And include funds for Education/Outreach and 2 Tech
77450 DUES & SUBSCRIPTION	7,800	5,000	8,000	8,000	2,390 TAGD, TWCA 408, + \$5k TAGD Contribution
77480 EQUIPMENT	2,000		2,000	7,130	Computers, desks, chairs ect for new tech and Educaton/Outreach
77485 EQUIPMENT-DATABASE see 77480	50,000	17,087	41,010	40,000	Updating and improving Data Base
77490 CAPITAL OUTLAY				45,000	Truck, tool box, and cover
77500 FEES-GMA8	2,000	430	2,000	110,000	Include joint planning for DFCs
77650 FUEL/MAINTENANCE	5,000	1,265	3,037	5,000	
77800 Inject Well Monitoring	700	251	601	700	STATE WIDE PLAT
77810 INSURANCE & BONDING	7,000	2,613	6,500	6,500	TWCA 6000, Bonds 219,+ 10%
77970 LEGAL	30,000	12,544	30,106	100,000	3 yr ave is 27K
77980 LEGAL-LEGISLATION	36,000	18,024	43,258	40,000	Looking at some lobby services between sessions, 3 yr ave is 12K
77975 LEGAL-INJECTION	10,000	8,698	20,874	20,000	3 yr ave is 7K
78010 MEETINGS & CONFERENCES	7,500	2,928	7,026	7,500	

	Approved 2025	Actual 5/31/2025	Estimate @12/31/25	Proposed 2026	
78310 RENT	5,160	2,150	5,160	5,200	Rent increase based on GTUA rate increase
78600 SOFTWARE MAINT	3,000	640	1,537	3,200	Last year was just QB renewal(\$900 per year), moved other costs here in 22= (Go Daddy - Email, Domain, website...\$1600), ESRI
78610 TELEPHONE	3,800	1,559	3,742	4,400	Phones
78775 WATER QUALITY ISSUES					
78780 WELL MONITORING/TESTING	80,000	47	18,760	80,000	purchase of 6 more devices and Controller Kit
88888 Contingencies					
Operating Expense	899,410.00	258,554	830,013	1,304,330	
Net to Fund Balance	287,499.00	57,655	264,756	588,670	Keep in mind that this includes no late fees which is not reality

Position: Education & Conservation Outreach Coordinator

Job Summary:

The Red River Groundwater Conservation District (RRGCD) and North Texas Groundwater Conservation District (NTGCD) are seeking a creative and driven individual to lead our education, conservation, and community outreach initiatives. This role supports both Districts' missions to manage and protect local groundwater resources through public education, engagement, and conservation programming.

The ideal candidate will oversee established education programs geared toward school children (k thru 12), manage outreach to the general public, and develop conservation messaging across multiple platforms. Responsibilities include creating engaging content for social media, authoring press releases, maintaining and updating websites and printed materials, and representing the Districts at public events.

This position requires a self-motivated individual with strong communication skills who can effectively promote the goals and mission of both Districts.

-
- **Serve as the primary lead for education initiatives across both Districts.**
 - **Manage and deliver established educational programs utilizing tailored curriculum and instructional materials.**
 - **Plan, coordinate, execute, and monitor educational and conservation-focused activities.**
 - **Communicate complex technical and regulatory information clearly to diverse audiences, including students, residents, landowners, and professionals.**
 - **Develop and present engaging programs for schools, civic organizations, and community groups.**
 - **Organize and promote conservation initiatives, teacher workshops, recognition efforts, and public outreach events.**
 - **Partner with educators and communications professionals to ensure consistent and mission-aligned messaging.**
 - **Write and distribute press releases, public announcements, newsletters, and articles for print, broadcast, and digital media.**
 - **Maintain and improve website and social media content to effectively support public engagement.**
 - **Create visually appealing digital and print materials to promote District activities and water conservation messaging.**

- **Craft and manage targeted email communications for key audiences such as educators, permittees, media contacts, and the general public.**
 - **Promote District events, meetings, and initiatives through email, web, and social media platforms.**
 - **Execute special projects as directed by the General Manager.**
 - **Prepare and present routine reports to the Boards of Directors detailing educational and outreach program efforts.**
 - **Promote the District's Goals and message to multiple audiences including well owners, legislators, and educators.**
-

Required Education:

- B.S. degree or equivalent experience in Education, Natural Resources, Communication, or related field preferred.
 - Emphasis or experience in water resources, environmental science, or a related discipline is preferred
-

Required Knowledge, Skills, and Abilities:

- Proficiency with Microsoft Office, web content management systems, and graphic design tools
- Excellent oral, written, and visual communication skills
- Strong public speaking and interpersonal skills
- Ability to engage and communicate effectively with children and the public
- Ability to manage projects, meet deadlines, and work both independently and as part of a team
- Working knowledge of desktop publishing, social media platforms, and basic layout/design software
- Valid driver's license, appropriate auto insurance, and ability to travel as needed (travel costs are reimbursable)
- Ability to work outdoors in all weather conditions and lift up to 50 lbs
- Flexibility to work occasional evenings or weekends

- Familiarity with regional geology, environmental policies, and local ordinances is preferred
-

How to Apply:

Submit a cover letter, resume or curriculum vitae, and a list of references by email to:
paul@gtua.org

Or by mail to:

Greater Texoma Utility Authority

Paul Sigle

5100 Airport Drive

Denison, TX 75020

Applications will be reviewed as they are received. Interviews will be scheduled with qualified candidates.

RESOLUTION 2025-07-28-02

ADOPTING A BUDGET FOR 2025

THE STATE OF TEXAS

NORTH TEXAS GROUNDWATER CONSERVATION DISTRICT

Whereas, North Texas Groundwater Conservation District (the “District”) was created as a groundwater conservation district by the 81st Texas Legislature under the authority of Section 59, Article XVI, of the Texas Constitution, and in accordance with Chapter 36 of the Texas Water Code by the Act of May 19, 2009, 81st Leg., R.S., ch. 248, 2009 Tex. Gen. Laws 686, codified at TEX. SPEC. DIST. LOC. LAWS CODE ANN. ch. 8856 (“the District Act”);

Whereas, the District’s Board of Directors (“Board”) has considered the anticipated activities of the District for January 1, 2026, through December 31, 2026, all anticipated expenses and revenues, and has reviewed the proposed budget prepared by the District’s Budget & Finance Committee;

Whereas, pursuant to §36.154 of the Texas Water Code, the District has developed a budget that contains a complete financial statement, including a statement of the outstanding obligations of the District, the amount of cash on hand to the credit of each fund of the District, the amount of money received by the District from all sources during the previous year, the amount of money available to the District from all sources during the ensuing year, the amount of the balances expected at the end of the year in which the budget is being prepared, the estimated amount of revenues and balances available to cover the proposal budget, and the estimated fee revenues that will be required; and

Whereas, the Board finds that the adoption of the attached budget is merited to support the District’s activities and related expenses from January 1, 2026 through December 31, 2026, and that the attached budget will allow the District to carry out the District’s objectives and responsibilities as prescribed by the District Act and Chapter 36 of the Texas Water Code.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF THE NORTH TEXAS GROUNDWATER CONSERVATION DISTRICT AS FOLLOW:

- (1) The above recitals are true and correct.
- (2) The Board of Directors of the North Texas Groundwater Conservation District hereby adopts an operating budget for January 1, 2026, to December 31, 2026, as provided in the budget appended hereto as “Attachment A”, which is incorporated herein by reference and hereby approved and adopted.
- (3) The Board of Directors, its officers, and the District employees are further authorized to take any and all actions necessary to implement this resolution.

AND IT IS SO ORDERED.

PASSED AND ADOPTED on this 28th day of July, 2025.

NORTH TEXAS GROUNDWATER CONSERVATION DISTRICT

By: _____
President

SEAL

Secretary

Usage	Current Rate (\$0.10/kGal)	Scenario A	Scenario A % Increase	Scenario B	Scenario B % Increase	Scenario C	Scenario C % Increase	Scenario D	Scenario D % Increase
Public Water	\$794,359.22	\$1,191,538.83	50.00%	\$1,262,633.03	58.95%	\$1,104,633.73	39.06%	\$1,008,435.86	26.95%
Irrigation	\$112,119.95	\$168,179.92	50.00%	\$137,337.49	22.49%	\$123,999.48	10.60%	\$117,634.14	4.92%
Golf Course	\$81,821.42	\$122,732.14	50.00%	\$145,621.55	77.97%	\$123,359.56	50.77%	\$109,081.28	33.32%
Surface Impoundments	\$54,115.29	\$81,172.94	50.00%	\$63,669.33	17.65%	\$58,027.36	7.23%	\$55,845.86	3.20%
Oil / Gas	\$17,473.72	\$26,210.58	50.00%	\$22,616.47	29.43%	\$19,816.45	13.41%	\$18,648.82	6.72%
Industrial	\$11,173.51	\$16,760.27	50.00%	\$11,949.62	6.95%	\$11,449.62	2.47%	\$11,173.51	0.00%
Commercial	\$4,513.99	\$6,770.99	50.00%	\$4,544.72	0.68%	\$4,513.99	0.00%	\$4,513.99	0.00%
Other	\$2,261.99	\$3,392.98	50.00%	\$2,261.99	0.00%	\$2,261.99	0.00%	\$2,261.99	0.00%
Total	\$1,077,839.09	\$1,616,758.63	50.00%	\$1,650,634.19	53.14%	\$1,448,062.18	34.35%	\$1,327,595.45	23.17%

Note: Based on 2024 Production

Scenarios	Rate (\$/kGal)	Usage Tier (kGal/Quarter)
A	\$0.15	No Tiers
B	\$0.10	0 - 10,000
	\$0.20	10,001 - 20,000
	\$0.30	20,001 and Greater
C	\$0.10	0 - 15,000
	\$0.20	15,001 - 30,000
	\$0.30	30,001 and Greater
D	\$0.10	0 - 20,000
	\$0.20	20,001 - 40,000
	\$0.30	40,001 and Greater



2025 Fee Schedule

Existing Exempt Well Registration Fee

Free

New Well Registration Fee (<17.36 GPM)

\$100250

New Well Registration & Production Permit Application Fee (>17.36 GPM),
also applies to permit amendments

\$750600

Additional fee for Production Permit Applications which require a
Hydrogeological Report (≥200 GPM)

\$2,5001,100

Well Driller Log Deposit Fee (refundable if conditions in District Rules are
met)

\$250400

Additional fee for Registration of an existing unregistered Non-Exempt Well
(additional penalties may apply if well was not self-reported)

\$500

Groundwater Availability Certification Review

\$2,700

Meter Seal Replacement Fee (For replacing seals for reasons other than well
or meter failure)

\$100

Water Use Fees (Non-Exempt Wells)

- Non-Agricultural Use \$0.10/1000 gal
- Agricultural Use \$1/acre-foot

Additional Water Use Fees (Non-Exempt Wells) for Production in Excess of
Maximum Amount Authorized by Permit, **1st violation**:

- Non-Agricultural Use \$0.30/1000 gal
- Agricultural Use \$3/acre-foot

Additional Water Use Fees (Non-Exempt Wells) for Production in Excess of
Maximum Amount Authorized by Permit, subsequent violation, **within 3
calendar years of 1st violation**:

- Non-Agricultural Use (1st violation) \$1.00/1000 gal
- Agricultural Use \$10/acre-foot

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Failure to Submit Water Production Reports by the Deadline	\$50
Failure to Pay Water Use Fee by Payment Deadline	15%
Failure to Pay Water Use Fee within 60-days of the Payment Deadline (See Appendix A of the Rules for schedule of Violations)	Major Violation

Notes: Information about the payment and water production report deadlines can be found at.
[Billing \(northtexasgcd.org\)](http://northtexasgcd.org)



2026 Fee Schedule

<u>Existing Exempt Well Registration Fee</u>	<u>Free</u>
<u>New</u> Well Registration Fee (<17.36 GPM)	\$100 <u>250</u>
New Well Registration & Production Permit Application Fee (>17.36 GPM), also applies to permit amendments	\$750 <u>600</u>
Additional fee for Production Permit Applications which require a Hydrogeological Report (≥200 GPM)	\$2,500 <u>1,100</u>
Well Driller Log Deposit Fee (refundable if conditions in District Rules are met)	\$250 <u>100</u>
Additional fee for Registration of an existing unregistered Non-Exempt Well (additional penalties may apply if well was not self-reported)	\$500
<u>Groundwater Availability Certification Review</u>	<u>\$2,700</u>
Meter Seal Replacement Fee (For replacing seals for reasons other than well or meter failure)	\$100
Water Use Fees (Non-Exempt Wells)	
- <u>Non-Agricultural Use based on quarterly production</u>	
o <u>0 – 10,000,000 gallons</u>	\$0.10/1000 gal
o <u>10,000,001 – 20,000,000</u>	\$0.20 /1000 gal
o <u>20,000,001 and above</u>	\$0.30 /1000 gal
- Agricultural Use	\$1/acre-foot
Additional Water Use Fees (Non-Exempt Wells) for Production in Excess of Maximum Amount Authorized by Permit, 1st violation :	
- <u>Non-Agricultural Use</u>	
o <u>0 – 10,000,000 gallons</u>	\$0.30/1000 gal
o <u>10,000,001 – 20,000,000</u>	\$0.60 /1000 gal
o <u>20,000,001 and above</u>	\$0.90 /1000 gal
- Agricultural Use	\$3/acre-foot

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Additional Water Use Fees (Non-Exempt Wells) for Production in Excess of Maximum Amount Authorized by Permit, subsequent violation, **within 3 calendar years of 1st violation:**

- Non-Agricultural Use (1st violation)
 - o 0 – 10,000,000 gallons \$1.00/1000 gal
 - o 10,000,001 – 20,000,000 \$2.00/1000 gal
 - o 20,000,001 and above \$3.00/1000 gal
- Agricultural Use \$10/acre-foot

Failure to Submit Water Production Reports by the Deadline \$50

Failure to Pay Water Use Fee by Payment Deadline 15%

Failure to Pay Water Use Fee within 60-days of the Payment Deadline (See Appendix A of the Rules for schedule of Violations) Major Violation

Notes: Information about the payment and water production report deadlines can be found at.

[Billing \(northtexasgcd.org\)](http://northtexasgcd.org)

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RESOLUTION NO. 2025-07-28-3

**RESOLUTION TO ESTABLISH 2026 WATER USE FEE RATES
FOR THE NORTH TEXAS GROUNDWATER CONSERVATION DISTRICT**

THE STATE OF TEXAS

§
§
§
§

NORTH TEXAS GROUNDWATER CONSERVATION DISTRICT

WHEREAS, the North Texas Groundwater Conservation District (the “District”) is a political subdivision of the State of Texas organized and existing under and by virtue of Article XVI, Section 59, of the Texas Constitution as a groundwater conservation district, acting pursuant to and in conformity with Chapter 36, Texas Water Code and Act of May 19, 2009, 81st Leg., R.S., ch. 248, 2009 Tex. Gen. Laws 686 codified at Chapter 8856 of the Texas Special District Local Laws Code (the “District Act”);

WHEREAS, the District is a governmental agency and a body politic and corporate that is statutorily charged under Chapter 36 of the Texas Water Code and the District Act with protecting the quantity and the quality of groundwater within Cooke, Colin, and Denton Counties;

WHEREAS, the District by rule, resolution, or order may establish, amend, pledge, encumber, and spend the proceeds from, and assess to any person production fees, based on the amount of groundwater authorized by permit to be withdrawn from a well or on the amount of water actually withdrawn, to enable the District to fulfill its purposes and regulatory functions as provided by the District Act;

WHEREAS, the District may assess a production fee for groundwater produced from a well or class of wells exempt from permitting under Section 36.117 of the Texas Water Code, except for a well exempt from permitting under Section 36.117(b)(1), which must be based on the amount of groundwater actually withdrawn from the well and may not exceed the amount established by the District for uses recognized as non-exempt pursuant to Chapter 36 of the Texas Water Code, the District Act, and rules promulgated by the District pursuant to the authority delegated therefrom;

WHEREAS, despite having authority to assess a production fee not to exceed 30 cents per each one thousand gallons of groundwater used annually for nonagricultural purposes, the Board determines that the production fee of \$0.10 cents per each one thousand gallons of groundwater used up to 10,000,000 gallons per quarter, \$0.20 cents per each one thousand gallons of groundwater used between 10,000,001 and 20,000,000 gallons per quarter, and \$0.30 cents per each one thousand gallons of groundwater used above 20,000,000 gallons per quarter for nonagricultural purposes represents an appropriate, fiscally conservative fee that adequately addresses anticipated budgeting and revenue considerations for the District;

WHEREAS, in accordance with the District Act, the Board determines it necessary and appropriate to keep the production fee of \$1.00 per acre-foot used annually for agricultural purposes, which is the same as that set by the Board for the previous year;

WHEREAS, the Board recognizes that the assessment of such fees serves a legitimate regulatory purpose;

WHEREAS, the Board finds that the notice and hearing requirements for the meeting of the Board, held this day, to take up and consider adoption of these water use have been, and are, satisfied; and

WHEREAS, the Board finds that the proposed resolution is merited and necessary to support the District's efforts in managing the groundwater resources within the boundaries of the District in a manner consistent with the requirements of Chapter 36, Water Code, and the District Act, and that it is supportable under the laws of the State of Texas.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF THE NORTH TEXAS GROUNDWATER CONSERVATION DISTRICT AS FOLLOWS:

- (1) Each of the above recitals are true and correct.
- (2) The Board of Directors of the North Texas Groundwater Conservation District hereby sets a water use fee rate for groundwater production for calendar year 2026 of Ten cents per each one thousand gallons between zero and ten million gallons (\$0.10/ 1,000 gallons for 0 to 10,000,000 gallons), twenty cents per each one thousand gallons between ten million and one gallon and twenty million gallons (\$0.20/ 1,000 gallons for 10,000,001 and 20,000,000 gallons) and thirty cents per each one thousand gallons above twenty million and one gallons (\$0.30/ 1,000 gallons for 20,000,001 gallons and above) of groundwater produced quarterly for nonagricultural purposes, which includes all nonexempt commercial, municipal, industrial, manufacturing, public water supply, oil and gas, and other nonagricultural users within the District that are not exempt from the water use fee payment requirements set forth in the temporary rules adopted by the District. Such rate will be effective and assessed to groundwater production that occurs during 2026 (January 1, 2026 through December 31, 2026).
- (3) The Board of Directors of the North Texas Groundwater Conservation District hereby sets a water use fee rate for groundwater production for calendar year 2025 of one dollar per acre-foot (\$1.00 / acre-foot) of groundwater used annually for agricultural purposes. Such rate will be effective during 2026 (January 1, 2026 through December 31, 2026).
- (4) The Board of Directors, its officers, and the District staff are further authorized to take any and all actions necessary to implement this resolution.

AND IT IS SO ORDERED.

PASSED AND ADOPTED on this 28th day of July, 2025.

NORTH TEXAS GROUNDWATER CONSERVATION DISTRICT

By: _____
Board President

ATTEST:

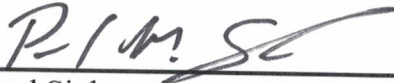
Board Secretary-Treasurer

ATTACHMENT 7 B-1

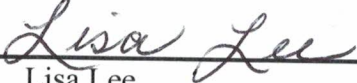
North Texas Groundwater Conservation District
Quarterly Investment Report
For the Quarter Ended
June 30, 2025

The investment portfolio of the North Texas Groundwater Conservation District is in compliance with the Public Funds Investment Act and the Investment Policy and Strategies.

Presented by North Texas Groundwater Conservation District Investment Officers:



Paul Sigle
General Manager



Lisa Lee
Senior Accountant

Investment Holdings
6/30/2025

Description	Ratings	Coupon/ Discount	Maturity Date	Settlement Date	Face Amount/Par Value	Book Value	Market Price	Market Value	Life (Day)	Yield
Independent (DDA)		0.75%	7/1/2025	6/30/2025	\$ 379,746.49	\$ 379,746.49	1.00	\$ 379,746.49	1	0.75%
Independent (ISS)		0.10%	7/1/2025	6/30/2025	\$ 20,220.50	20,220.50	1.00	20,220.50	1	0.10%
TexStar		4.564%	7/1/2025	6/30/2025	\$ 100,957.49	100,957.49	1.00	100,957.49	1	5.076%
NexBank		4.550%	7/1/2025	6/30/2025	\$ 2,029,387.89	2,029,387.89	1.00	2,029,387.89	1	4.550%
East West CD		5.180%	7/2/2025	7/2/2024	\$ 570,000.00	\$ 570,000.00	1.00	\$ 570,000.00	2	5.320%
East West CD		4.310%	9/3/2025	3/3/2025	\$ 500,000.00	500,000.00	1.00	500,000.00	65	4.400%
East West CD		4.400%	12/3/2025	6/3/2025	494,136.08	494,136.08	1.00	494,136.08	156	4.500%
East West CD		4.110%	12/15/2025	3/14/2025	\$ 500,000.00	500,000.00	1.00	500,000.00	168	4.200%
East West CD		3.970%	4/2/2026	4/2/2025	\$ 572,364.92	572,364.92	1.00	572,364.92	276	4.050%
Weighted Ave Maturity in yrs					<u>\$ 5,166,813.37</u>	<u>\$ 5,166,813.37</u>		<u>\$ 5,166,813.37</u>	<u>671</u>	<u>0.00</u>
									(1)	

(1) Weighted average life - For purposes of calculating weighted average life, bank accounts, pools and money market funds are assumed to have an one day maturity.

Book/Market Value Comparison

Description	Coupon/ Discount	Maturity Date	March 31, 2025			June 30, 2025		
			Face Amount/ Par Value	Book/Market Value	Purchases/ Adjustments	Sales/Adjust/ Call Maturity	Face Amount/ Par Value	Book/Market Value
Independent (DDA)	1.25%	3/31/2025	\$ 325,327.68	\$ 325,327.68	211,731.14	171,629.80	\$ 365,429.02	\$ 365,429.02
Independent (ISS)	0.10%	3/31/2025	20,212.22	20,212.22	5.03	-	\$ 20,217.25	\$ 20,217.25
TexStar	5.132%	3/31/2025	98,703.52	98,703.52	1,075.29		\$ 99,778.81	\$ 99,778.81
NexBank (MM)	4.550%	3/4/2025	2,000,000.00	2,000,000.00	22,464.61		\$ 2,022,464.61	\$ 2,022,464.61
East West CD	5.110%	3/3/2025	-				\$ -	\$ -
East West CD	5.090%	3/14/2025	-				\$ -	\$ -
East West CD	5.310%	4/2/2025	550,000.00	550,000.00		550,000.00	\$ -	\$ -
East West CD	4.310%	9/3/2025	500,000.00	500,000.00			\$ 500,000.00	\$ 500,000.00
East West CD	4.110%	12/15/2025	500,000.00	500,000.00			\$ 500,000.00	\$ 500,000.00
East West CD	4.490%	6/3/2025	477,818.17	477,818.17		477,818.17	\$ -	\$ -
East West CD	5.180%	7/2/2025	570,000.00	570,000.00			\$ 570,000.00	\$ 570,000.00
East West CD	4.400%	12/3/2025			494,136.08		\$ 494,136.08	\$ 494,136.08
East West CD	3.970%	4/26/2025			572,364.92		\$ 572,364.92	\$ 572,364.92
			\$ 5,042,061.59	\$ 5,042,061.59	\$ 235,276.07	\$ 1,199,447.97	\$ 5,144,390.69	\$ 5,144,390.69

ATTACHMENT 7 C-1



COLLIN COUNTY - COOKE COUNTY - DENTON COUNTY

General Manager's Quarterly Report

Date: June 30, 2025

North Texas GCD Management Plan

This quarterly briefing is being provided pursuant to the adopted Management Plan for the quarter ending June 30, 2025.

Well Registration Program:

Current number of wells registered in the District: **3,643**

Aquifers in which the wells have been completed: Trinity and Woodbine

Well Inspection/Audit Program:

**2025
Well Inspections**

Month	Collin	Cooke	Denton	Total
January	5	9	7	21
February	10	25	46	81
March	4	21	22	47
April	2	12	19	33
May	1	16	18	35
June	1	7	11	19
July				
August				
September				
October				
November				
December				
Total	23	90	123	236

Number of Exempt wells inspected (as of June 30, 2025)

County	Number of Wells Inspected (2025)	Total Number of Completed Wells*	%
Collin	3	202	1%
Cooke	60	926	6%
Denton	81	1575	5%
Total	144	2703	5%

Number of Non-Exempt wells inspected (as of June 30, 2025)

County	Number of Wells Inspected (2025)	Total Number of Completed Wells*	%
Collin	16	155	10%
Cooke	26	80	33%
Denton	35	477	7%
Total	77	712	11%

*Plugged wells have been excluded

*Total number of completed wells is estimated.

- Assumptions
 - Wells that have completion dates are assumed to be complete.
 - Wells with application dates through 3/7/2024 are assumed to be complete.
 - Wells that have been inspected are assumed to be complete.

ATTACHMENT 9

RESOLUTION NO. 2025-07-28-02

NORTH TEXAS GROUNDWATER CONSERVATION DISTRICT

A RESOLUTION BY THE NORTH TEXAS GROUNDWATER CONSERVATION DISTRICT
RECOGNIZING

GREG PETERS

WHEREAS, the North Texas Groundwater Conservation District wishes to recognize

GREG PETERS

for contributing toward furthering economic development of this area and for helping to promote effective planning and utilization of groundwater by faithfully participating in the activities of the District.

NOW, THEREFORE, BE IT RESOLVED BY THE NORTH TEXAS GROUNDWATER
CONSERVATION DISTRICT THAT: the District conveys its sincere appreciation and gratitude to

GREG PETERS

for service provided to the District.

On motion of _____, seconded by
_____, the foregoing Resolution was passed and approved
on this the 28th day of July, 2025 by the following vote:

AYE:

NAY:

ABSTAIN:

At a meeting of the Board of Directors of the North Texas Groundwater Conservation District.

President

ATTEST:

Secretary-Treasurer

ATTACHMENT 12

**INTERLOCAL COOPERATION AGREEMENT BETWEEN
DENTON COUNTY AND THE NORTH TEXAS GROUNDWATER
CONSERVAION DISTRICT
REGARDING
REVIEW OF GROUNDWATER AVAILABILITY
CERTIFICATIONS SUBMITTED WITH PLAT APPLICATIONS
FOR SUBDIVIDED PROPERTIES IN THE UNINCORPORATED
AREAS OF DENTON COUNTY**

This Interlocal Agreement ("Agreement") is made and entered into by and between Denton County ("County"), Texas, and the North Texas Groundwater Conservation District ("District") (collectively "Parties" and individually "Party" depending upon the context).

RECITALS

WHEREAS, the County is a body politic and corporate created and operating pursuant to Article XI, Section 1 of the Constitution of Texas; the Texas Local Government Code; and the applicable, general laws of the State of Texas;

WHEREAS, the North Texas Groundwater Conservation District was created by the 81st Texas Legislature under the authority of Section 59, Article XVI, of the Texas Constitution, and in accordance with Chapter 36 of the Texas Water Code, by the Act of May 19, 2009, 81st Leg., R.S., ch. 248, 2009 Tex. Gen. Laws 686, codified at Tex. Spec. Dist. Loc. Laws Code Ann. ch. 8856 ("the District Act").;

WHEREAS, the Parties, each being a political subdivision and either a county or a special district of the State of Texas, desire to enter this Agreement in accordance with the provisions of the Interlocal Cooperation Act, being Chapter 791 of the Texas Government Code;

WHEREAS, the County and the District are collaborative allies, which individually and collectively pursue the protection of groundwater resources, private property rights, and the economic interests of the citizens of the County;

WHEREAS, the Parties agree that coordinating efforts and expertise in the evaluation of the availability of groundwater as the source of water intended to supply a platted subdivision is mutually advantageous and benefits the public;

WHEREAS, the County and the District share a common interest in continuing to develop new science and better understanding of the causal relationship between groundwater production and the condition of aquifer systems in the County;

AGREEMENT BETWEEN DENTON COUNTY AND NORTH TEXAS GROUNDWATER
CONSERVATION DISTRICT

WHEREAS, Chapter 232 of the Texas Local Government Code requires applicants to acquire a plat from the County's Commissioners Court prior to subdividing certain tracts of land located outside the limits of a municipality ("Tracts");

WHEREAS the County, as authorized by Section 232.0032 of the Texas Local Government Code, requires applicants seeking to plat a Tract for which groundwater is intended to be the source of supply to provide a statement prepared by an engineer licensed to practice in Texas or a geoscientist licensed to practice in Texas certifying that adequate groundwater is available for the subdivision in accordance with Title 30 of the Texas Administrative Code, Chapter 230 (the "Certification Statement");

WHEREAS, the District, in accordance with Section 59 of Article XVI of the Texas Constitution, Chapter 36 of the Texas Water Code, and the District's enabling act, adopts and implements rules to manage groundwater, protect property rights, and balance the conservation and development of groundwater to meet the needs of the citizens of the County and the State of Texas;

WHEREAS, Sections 36.113-36.117 of the Texas Water Code empower the District to approve or deny drilling permits for new wells, operating permits for non-exempt wells, and operating permits for certain types of exempt wells in the County in accordance with the District's rules;

WHEREAS, Chapter 232 of the Texas Local Government Code grants the County the exclusive and final authority to grant or deny plat applications seeking to subdivide a Tract;

WHEREAS, Chapter 36 of the Texas Water Code grants the District the exclusive and final authority to grant or deny groundwater permits in the County; and

WHEREAS, Title 30 of the Texas Administrative Code, Chapter 230 does not replace other state and federal requirements applicable to public drinking water supply systems, the authority of counties as prescribed by the Texas Local Government Code, or the authority of groundwater conservation districts under Texas Water Code, Chapter 36.

THEREFORE, in consideration of the mutual promises, obligations, and benefits to be derived by the Parties pursuant to this Agreement, the County and the District each agree as follows:

ARTICLE I AUTHORIZATION AND PURPOSE

1.1 Authority and Purpose.

- a. This Agreement is entered into pursuant to the Interlocal Cooperation Act, Texas Government Code Chapter 791; the Texas Water Code, Chapter 36; the Texas Local Government Code; and other applicable law.

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- b. The purpose of this Agreement is to facilitate effective implementation of the County's and District's respective rules and regulations concerning Tract plat applications by ensuring that prior to receiving an approved plat from the County or a permit from the District, applicants seeking to subdivide a Tract of land in the County that relies on groundwater ("Plat Applicants") (1) certify adequate groundwater availability and (2) comply with the District's rules, including but not limited well spacing, and groundwater production for a defined beneficial use. The District recognizes that its role is to offer its technical resources and input to the County when evaluating Certification Statements and that the County has exclusive jurisdiction and the sole discretion to take action regarding plat applications and the Certification Statements. Similarly, the County recognizes that the District has exclusive jurisdiction and the sole discretion to take action regarding groundwater-related water well registration, and permit applications.

ARTICLE II DUTIES OF THE PARTIES

2.1 Communication. Parties agree to timely and effectively communicate and coordinate in the execution and implementation of this Agreement and to assist each other in the Platting Authority's consideration of plat applications and in the District's processing and consideration of applications for water well registrations or permits, where groundwater is the proposed source for domestic use under a proposed plat.

2.2 County's Duties.

- a. The County shall require all Plat Applicants seeking to subdivide a Tract for which groundwater is intended to be the source of supply to provide a completed Certification Statement and direct them initially to the District for initial guidance on the process prior to considering the plat application.
 - 1. For Plat Applicants seeking to subdivide a Tract in the Extraterritorial Jurisdiction of an incorporated municipality and for which groundwater is intended to be the source of supply, a completed Certification Statement will be required in conformity with guidelines included in an existing Interlocal Agreement between the County and an incorporated municipality, as applicable.
- b. Upon the receipt of an application for a plat seeking to subdivide a Tract for which groundwater is intended to be the source of supply, the County shall confirm that the applicant has conducted the certification process and provided the final Certification Statement and any accompanying documents provided by the Plat Applicant to the District for its formal review as described under Section 2.3(b) of this Agreement.
- c. Upon the receipt of a request from the District to verify whether a subdivided Tract for which an operating or drilling permit application for a well or well site is sought has been subdivided in accordance with the County's subdivision regulations, the County agrees to act as follows:

1. confirm with the District by verifying tract location and road access in connection with the pending operating or drilling permit application;
2. verify whether a plat application and/or a Certification Statement has been received by the District, and if so, whether a plat is pending and awaiting approval or has been denied;
3. coordinate with the District to ensure the applicant has complied with all relevant County and District regulatory standards, rules, and the laws and regulations governing subdivision platting and groundwater production in the County, including the County's subdivision regulations, if any;
4. if the County places any restrictions or conditions regarding the drilling, depth, completion, equipping, or operation of water wells in the plat for a Tract, the County shall timely submit such restrictions or conditions to the District to ensure the District may be aware of such restrictions or conditions in considering any well registration or permit applications for water wells on the Tract.

2.3 District's Duties.

- a. Upon the receipt of an application for a drilling or operating permit for any well on a subdivided Tract of land or on a Tract for which a plat application is pending, the District shall coordinate with the County to determine whether the Tract of land on which the well will be drilled or operated has been subdivided in accordance with the County's subdivision regulations. If the applicant's Tract is not subdivided in accordance with the County's subdivision regulations, the District shall not grant an application for the permit without first coordinating with the County and making a reasonable effort to remedy any outstanding occurrences of noncompliance.
- b. Upon the receipt of a proposed plat needing a Certification Statement for the County, the District agrees to act as follows:
 1. consult with any and all Plat Applicants regarding each proposed plat, as necessary to complete the District's review of the Certification Statement;
 2. use the best available science to prepare an administrative determination that the information in the Certification Statement appears to be correct and sufficiently certifies adequate groundwater is available for the subdivision;
 3. conduct prior site verification and well completion inspections as necessary to confirm that the well owner's investment is proper and completed to District rules and well completion standards;

4. verify the Plat Applicant's ownership interest in the Tract;
5. verify the Tract's total acreage and proposed plat's subdivided lot acreage;
6. verify the Plat Applicant's anticipated method of water distribution, as provided in the Certification Statement, whether by the expansion of an existing public water supply system, a new public water supply system, individual water wells for individual subdivided lots or a combination of such methods ("Distribution Method");
7. determine whether the Plat Applicant's Distribution Method conforms with District rules, including but not limited to those concerning well spacing, and groundwater production for a defined beneficial use;
8. determine whether the Projected Water Demand Estimates provided by the Plat Applicant in the Certification Statement are reasonably accurate ("Demand Estimates");
9. determine whether the proposed use of groundwater, the Distribution Method and Demand Estimates, to the extent the Distribution Method and Demand Estimates rely on groundwater:
 - i. unreasonably affect existing groundwater and surface water resources or existing permit holders;
 - ii. are dedicated to any beneficial use;
 - iii. are consistent with the District's approved groundwater management plan;
 - iv. ~~are reasonably expected to cause waste~~ does not constitute waste, as defined by the District's rules;
 - v. otherwise comply with the District's rules, including but not limited to rules concerning well spacing, and groundwater production for a defined beneficial use;
10. determine whether the proposed use of groundwater, the Distribution Method, and Demand Estimates, to the extent the Distribution Method and Demand Estimates rely on groundwater, comply with the applicable Desired Future Conditions, considering:
 - i. the applicable Modeled Available Groundwater calculations determined by the Executive Administrator of the Texas Water Development Board ("TWDB");

- ii. the Executive Administrator of the TWDB's estimates of the current and projected amount of groundwater produced by wells exempted or excluded under Rule 3.16.3 of the District's rules;
- iii. the amount of groundwater authorized under permits previously issued by the District;
- iv. a reasonable estimate of the amount of groundwater that is actually produced under permits issued by the District;
- v. yearly precipitation and production patterns;

11. prepare a written report detailing the District's review of the Certification Statement and provide input regarding the accuracy of the information included in and with the Certification Statement, whether the information in the Certification Statement sufficiently complied with TCEQ's rules set forth in Title 30 of the Texas Administrative Code, Chapter 230 and whether sufficient groundwater is available to serve the Tract subdivision in the manner proposed by the Plat Applicant.

11.i. A copy of the written report detailing the District's review of the Certification Statement will be provided to the County and the Plat Applicant.

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ARTICLE III GENERAL PROVISIONS

- 3.1 **Recitals.** The recitals herein stated are correct, agreed upon, and hereby incorporated by reference and made a part of this Agreement.
- 3.2 **Obligations of the Parties.** Parties agree to be bound by this Agreement, and to work in good faith toward achieving its purpose and the functions described herein.
- 3.3 **Amendment.** The Parties, and their respective designees, may propose an amendment to this Agreement. An amendment to this Agreement is adopted if the governing body of each Party adopts the amendment and furnishes the other Party with a copy of the minutes or resolution reflecting approval.
- 3.4 **Notices.** To be effective, any notice provided under this Agreement must be in writing, and shall be deemed to have been received for all purposes upon the earlier to occur of hand delivery or three (3) days after the same is mailed by U.S. Postal Service certified or registered mail, return receipt requested, and addressed as follows:

If to the County:

Stephen Belknap, Director
Denton County Development Services Department
3900 Morse Street
Denton, TX 76208
stephen.belknap@dentoncounty.gov

If to the District:

North Texas Groundwater Conservation District
Attn: Mr. Paul Sigle, General Manager
PO Box 508
Gainesville, TX 76241
paul@gtua.org paul@northtexasgcd.org

Each Party agrees to provide a courtesy copy of any notice by email to the other Party. Each Party shall notify the other Party immediately if any of the contact information above changes.

- 3.5 **Governing Law.** This Agreement shall be governed by, and construed in accordance with the laws of the State of Texas, and shall be fully enforceable in Denton County.

- 3.6 Formal Matters.** The relationship between the Parties under this Agreement shall be that of independent contractors, and not that of partners, joint ventures, or any other relationship. This Agreement sets out the entire agreement of the Parties in connection with the subject matter addressed herein, and may be modified or amended only in accordance with this Agreement.
- 3.7 Voluntary Removal.** At any time, a Party at its own discretion may deem it is in its own best interest to voluntarily terminate its participation in this Agreement. Such termination shall be effective 30 (thirty) days after the terminating Party delivers written notice of termination to the other Parties. The Parties shall have no additional liability to one another for termination under this section.
- 3.8 Prior Agreements Superseded.** This Agreement constitutes the entire Agreement of the Parties regarding the subject matter of this Agreement and supersedes all previous agreements and understandings, whether written or oral, relating to such subject matter.
- 3.9 Assignment.** No Party may assign its rights, privileges and obligations under this Agreement in whole, or in part, without the prior written consent of the other Party. Any attempt to assign without such approval shall be void.
- 3.10 Construction.** In case any one or more of the provisions contained herein shall be held to be for any reason invalid, illegal, or unenforceable in any respect, the remaining provisions of the Agreement shall be construed as if the invalid, illegal, or unenforceable provision had never been contained herein. This Agreement shall not be construed for or against any Party by reason of the authorship or alleged authorship of any provision, or by reason of the status of the respective Parties.
- 3.11 Legal Compliance.** Parties, their officials, employees, designees, and agents shall comply with all applicable federal, state, and local laws and ordinances related to the work and services performed under this Agreement.
- 3.12 Force Majeure.** No Party shall be responsible for delays or lack of performance by such entity or its officials, employees, designees, or agents that result from acts beyond that Party's reasonable control, including acts of God, strikes or other labor disturbances, pandemics or epidemics, or delays by federal or state officials in issuing necessary regulatory approvals and/or licenses, except that the Parties shall take reasonably proactive measures to avoid delays that could be caused by the COVID-19 pandemic. In the event of any delay or failure excused by this Section, the time of delivery or of performance shall be extended for a reasonable time period to accommodate the delay.
- 3.13 Multiple Counterparts.** This Agreement may be executed in separate identical counterparts by the Parties and each counterpart, when so executed and delivered, will constitute an original instrument, and all such separate identical counterparts will constitute but one and the same instrument.

3.14 **No Third Party Beneficiary.** The terms and provision of this Agreement are intended solely for the benefit of each Party hereto, and it is not the intention of the Parties to confer third-party beneficiary rights upon any other person or entity.

3.15 **Compliance With Laws.** The Parties must observe and comply with all applicable federal, state, and local statutes, ordinances, rules, and regulations, including, without limitation, workers' compensation laws, minimum and maximum salary and wage statutes and regulations, and non-discrimination laws and regulations. The Parties shall be responsible for ensuring their own compliance with any laws and regulations applicable to their activities under this agreement, including maintaining and necessary licenses and permits.

3.16 **Execution of Agreement.** This agreement may be executed in one or more counterparts, each of which will be deemed to be an original copy of this agreement, and all of which, when taken together, shall be deemed to constitute one and the same agreement. The exchange of copies of this agreement and of signature pages by electronic transmission shall constitute effective execution and delivery of this agreement as to the parties and may be used in lieu of the original agreement for all purposes. Signatures of the parties transmitted or executed electronically shall be deemed to be their original signatures for any purpose whatsoever.

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IN WITNESS WHEREOF, the Parties hereto, acting under the authority of the respective governing bodies, have caused this Agreement to be duly executed in multiple counterparts, each of which shall constitute an original, effective on the date signed by each Party, the latest of which shall be the Effective Date.

AGREED UPON AND APPROVED BY:

DENTON COUNTY, TEXAS

acting by and through its Commissioners Court

Attest:

Andy Eads, County Judge

Juli Luke, County Clerk

Date:

Date:

**NORTH TEXAS GROUNDWATER CONSERVATION DISTRICT, *acting by
and through its Board of Directors***

Attest:

President, Board of Directors

Secretary, Board of Directors

Date:

Date:

AGREEMENT BETWEEN DENTON COUNTY
AND NORTH TEXAS GROUNDWATER
CONSERVATION DISTRICT

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ATTACHMENT 15 b.

NORTH TEXAS GROUNDWATER CONSERVATION DISTRICT

Well Registration Summary

(as of 6/30/2025)

Well Type	Collin	Cooke	Denton	Total NTGCD	New Registrations June 2025
Domestic	102	810	1227	2139	18
Public Water System	43	79	258	380	3
Irrigation	112	9	239	360	1
Surface Impoundment	71	22	154	248	0
Livestock	7	101	77	185	3
Oil / Gas	1	5	64	70	0
Agriculture	11	18	55	84	0
Commercial	9	11	58	78	0
Golf Course Irrigation	15	2	21	38	0
Industrial / Manufacturing	12	7	11	31	1
*Other	6	5	8	19	0
Monitoring	0	5	6	11	0
TOTALS	389	1074	2178	3643	26

NOTE: Plugged wells have been excluded

*Examples of "Other" uses: Closed Loop Geothermal, Construction, and Fire Suppression

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