

Brazos Valley Groundwater Conservation District
Deposits/Income
December 2025

Type	Date	Name	Account	Amount
Deposit	12/04/2025	City of Bryan	Pymt Rec'd	43,145.40
Deposit	12/10/2025	SouthStar Bank - CE	Interest Income	2,948.68
Deposit	12/18/2025	Junction College Station	Pymt Rec'd	105.05
Deposit	12/18/2025	CLPF Cottages LP	Pymt Rec'd	85.95
Deposit	12/18/2025	City of Calvert	Pymt Rec'd	1,084.86
Deposit	12/18/2025	Tri-County SUD	Pymt Rec'd	374.20
Deposit	12/18/2025	Wayne-Sanderson Farms LLC	Pymt Rec'd	2,746.48
Deposit	12/18/2025	City of Franklin	Pymt Rec'd	599.82
Deposit	12/18/2025	Twin Creek WSC	Pymt Rec'd	295.76
Deposit	12/18/2025	City of Hearne	Pymt Rec'd	2,285.01
Deposit	12/18/2025	Wickson Creek SUD	Pymt Rec'd	5,689.40
Deposit	12/18/2025	1980 Phillips Group, LLC	Pymt Rec'd	130.33
Deposit	12/18/2025	UW Brazos Valley Farm, LLC	Pymt Rec'd	934.02
Deposit	12/23/2025	City of College Station	Pymt Rec'd	32,729.82
Deposit	12/31/2025	City of Bremond	Pymt Rec'd	360.90
Deposit	12/31/2025	Wellborn SUD	Pymt Rec'd	2,148.49
Deposit	12/31/2025	Wellborn SUD	Pymt Rec'd	2,107.85
Deposit	12/31/2025	Prosperity Bank - Checking	Interest Income	34.89
Deposit	12/31/2025	BVGCD-Well Assistance Fund - Checking	Interest Income	10.66
				\$ 97,817.57

Brazos Valley Groundwater Conservation District
Balance Sheet
 As of December 31, 2025

Dec 31, 2025

ASSETS

Current Assets

Checking/Savings

Well Assistance Fund - BVGCD 41,845.32

District Operating Fund 146,362.32

Certificate of Deposits

SouthStar Bank 10-07-2024 120,083.96

SouthStar Bank - CD 10-18-2023 145,223.27

SouthStar Bank -CD 11-08-2019 291,033.03

SouthStar Bank C.D.'s - Other 303,129.90

Total Certificate of Deposits 859,470.16

Total Current Assets - Checking & CD's 1,047,677.58

Accounts Receivable

Total Accounts Receivable 13,598.10

Other Current Assets

Total Other Current Assets 39,698.14

Total Current Assets 1,100,973.82

Fixed Assets

ROU Asset 17,456.02

Field Equipment 15,281.60

Vehicles 121,305.27

Computer Equipment 4,585.58

Accumulated Depreciation -138,937.86

Land 90,909.00

Office Building 212,767.45

Office Equipment 32,198.91

Total Fixed Assets 355,565.97

Other Assets

Deferred Outflows 66,173.82

Net Pension Cost 57,320.00

Total Other Assets 123,493.82

TOTAL ASSETS 1,580,033.61

LIABILITIES & EQUITY

Liabilities

Current Liabilities

Total Accounts Payable 7,442.10

Brazos Valley Groundwater Conservation District
Balance Sheet
As of December 31, 2025

Dec 31,2025

Other Current Liabilities

Upwell Deposit	44,220.37
ROU Liability	17,490.85
Refund Auditor	230,674.51
Audit Accrued TCDRS	3,037.51
EFT Auditor	1,314.00
Refund Payment Auditor	171.55
Accounts Payable Auditor	104,816.29
Accrued Vacation	15,125.23
Direct Deposit Liabilities	733.25
Payroll Liabilities	2,366.73

Total Other Current Liabilities

419,950.29

Total Current Liabilities

427,392.39

Long Term Liabilities

Deferred Inflows

8,634.00

Total Long Term Liabilities

8,634.00

Total Liabilities

436,026.39

Equity

Opening Bal Equity

59,250.97

Retained Earnings

1,246,763.42

Net Income

-162,007.17

Total Equity

1,144,007.22

TOTAL LIABILITIES & EQUITY

1,580,033.61

**Brazos Valley Groundwater Conservation District
Budget Expenditures**

December 2025

	CURRENT MONTH INCOME	YEAR TO DATE INCOME		
	Dec-25	Dec-25		
Ordinary Income/Expense				
Application	\$0.00	\$6,400.00		
Water Use Fee Income	\$94,823.34	\$1,302,247.34		
Interest on CD's/NOW Acct.	\$2,994.23	\$41,287.31		
Other	\$0.00	\$5,739.26		
Total Income	\$97,817.57	\$1,355,673.91		
	CURRENT MONTH EXPENSES	YEAR TO DATE EXPENSES	BUDGET FOR FY2025	PERCENTAGE OF BUDGET
	Dec-25	Dec-25		
EXPENSE				
5200 SUPPLIES				
5210 Computing / Software/Website	\$275.84	\$11,264.41	\$9,000.00	125.16%
5220 Office Supplies	\$464.92	\$8,619.06	\$12,000.00	71.83%
5230 Postage	\$0.00	\$963.90	\$1,500.00	64.26%
5240 Public Education	\$1,080.18	\$40,158.88	\$53,100.00	75.63%
5250 Field Service Equipment	\$103.41	\$5,524.93	\$5,700.00	96.93%
5260 Miscellaneous/Supplies	\$0.00	\$300.00	\$500.00	60.00%
5300 PROFESSIONAL SERVICES				
5310 Legal (General)	\$5,126.00	\$122,190.20	\$136,000.00	89.85%
5315 Legal (SOAH / Litigation)	\$36,129.49	\$386,830.39	\$500,000.00	77.37%
5320 Engineering / Hydrologist-AGS	\$13,887.46	\$172,436.35	\$140,000.00	123.17%
5325 Engineering / Hydrologist (Well Assistance)	\$0.00	\$0.00	\$70,000.00	0.00%
5330 ArcGIS Program/Hosting	\$17,340.00	\$57,422.06	\$80,000.00	71.78%
5340 Annual Audit	\$0.00	\$16,000.00	\$10,000.00	160.00%
5360 Information/Technology	\$7,743.75	\$7,743.75	\$7,000.00	110.63%
5370 Legislative Consultant	\$5,000.00	\$60,000.00	\$60,000.00	100.00%
5380 Design and Construction Administration-GL	\$0.00	\$4,824.38	\$10,000.00	48.24%
5390 SEIS-West Water Research	\$14,339.12	\$27,279.12	\$0.00	
5400 OTHER SERVICES				
5410 Miscellaneous Services	\$200.00	\$4,396.33	\$5,000.00	87.93%
5420 Bonds /Liability Insurance	\$0.00	\$6,529.00	\$7,000.00	93.27%
5430 Memberships	\$0.00	\$3,318.00	\$4,000.00	82.95%
5440 Travel / Training	\$0.00	\$11,524.89	\$10,000.00	115.25%
5450 Utilities	\$336.29	\$4,632.38	\$5,000.00	92.65%
5460 Telephone / ISP/ Web Hosting	\$337.93	\$2,735.62	\$3,000.00	91.19%
5470 Advertising / Meetings	\$0.00	\$1,910.21	\$1,500.00	127.35%
5480 Vehicle Fuel / Maintenance (General)	\$309.50	\$9,209.70	\$8,000.00	115.12%
5485 Vehicle Fuel / Maintenance (Well Asst.)	\$0.00	\$0.00	\$4,000.00	0.00%
5490 Part-Time Employee (General - Crabtree)	\$4,075.00	\$35,250.00	\$20,250.00	174.07%
5491 Part-Time Employee (Well Asst. - Crabtree)	\$0.00	\$0.00	\$20,000.00	0.00%
5495 Part-Time Employee (Office)	\$1,890.00	\$23,082.88	\$13,000.00	177.56%
5500 GRANT PROGRAMS /OTHER EXPENSES				
5510 AG Irrigation RT-New / Soil MS	\$0.00	\$0.00	\$10,000.00	0.00%
5530 BV Water Smart	\$0.00	\$37,000.00	\$32,000.00	115.63%
5540 Water Well Plugging	\$1,000.00	\$2,750.00	\$10,000.00	27.50%
5550 BRAA GW/SW Study	\$0.00	\$29,579.00	\$30,000.00	0.00%
5560 Depreciations	\$0.00	\$0.00	\$30,000.00	0.00%
5570 Building Maintenance	\$0.00	\$23,938.24	\$27,000.00	88.66%
5580 UAAL (Unfunded Acct. Accrued Liability)	\$0.00	\$0.00	\$7,000.00	0.00%
5600 SALARIES & BENEFITS				
5610 Salaries	\$20,599.82	\$292,330.25	\$336,012.73	87.00%
5620 Medicare/SS	\$1,720.46	\$24,170.95	\$29,132.31	82.97%
5630 Health Benefits	\$4,093.34	\$47,028.82	\$63,458.88	74.11%
5640 Retirement Benefits	\$4,288.86	\$41,437.97	\$46,436.96	89.23%
TOTAL MONTHLY EXPENSES	\$140,341.37	\$1,522,381.67	\$1,816,590.88	83.80%

**BRAZOS VALLEY GROUNDWATER CONSERVATION DISTRICT
INVESTMENT / COLLATERALIZATION REPORT, AUTHORIZATION AND REVIEW
Operating Funds / Certificates of Deposit / Pledged Securities**

Prepared for the period from December 1, 2025 thru December 31, 2025

CERTIFICATES OF DEPOSIT	RATE (apy)	PURCHASE VALUE	TERM IN DAYS	WAM	BEGIN VALUE FOR PERIOD	INTEREST THIS PERIOD	DEPOSITS/ WITHDRAWALS	ENDING VALUE FOR PERIOD	DATE OF PURCHASE	DATE OF MATURITY	% of Portfolio
SSB 3500000649	4.00%	\$ 293,588.19	68	23.98	\$ 300,181.22	\$ 2,948.68	\$ -	\$ 303,129.90	9/10/2025	3/10/2026	31.11%
SSB 3500000603	4.00%	\$ 114,908.34	96	13.41	\$ 120,083.96	\$ -	\$ -	\$ 120,083.96	10/7/2025	4/7/2026	12.32%
SSB 3500000184	4.00%	\$ 245,000.00	127	43.00	\$ 291,033.03	\$ -	\$ -	\$ 291,033.03	11/8/2025	5/8/2026	29.87%
SSB 3500000477	4.00%	\$ 132,434.49	106	17.91	\$ 145,223.27	\$ -	\$ -	\$ 145,223.27	10/18/2025	4/18/2026	14.90%
				98.31							
		\$ 785,931.02			\$ 856,521.48	\$ 2,948.68	\$ -	\$ 859,470.16			88.20% CD Total
DOA (PB)	0.30%				\$ 109,510.12	\$ 34.89	\$ (36,449.73)	\$ 73,095.28			7.50%
DWAF (PB)	0.30%				\$ 41,834.66	\$ 10.66	\$ -	\$ 41,845.32			4.29%
TOTALS					\$ 1,007,866.26	\$ 2,994.23	\$ (36,449.73)	\$ 974,410.76			11.80% Cash Total
PLEGGED SECURITIES AT PROSPERITY BANK (A) & SOUTHSTAR BANK (B)											
CUSIP	SIMPLE APR/Coupon	Safekeeping	BEGIN PERIOD MKT VALUE	YIELD THIS PERIOD	ENDING PERIOD MKT VALUE	DATE OF MATURITY	FACE VALUE	MOODY/S&P/FITCH RATINGS			
(A) 3138W0X61	2.50	FHLB	\$ 31,352.21	\$ (385.09)	\$ 30,967.12	1/1/2028	\$ 929,263.00	AAA/AA+/AAA			
(A) 3138WDYL9	2.50	FHLB	\$ 36,573.04	\$ (1,143.23)	\$ 35,429.81	1/1/2030	\$ 500,000.00	AAA/AA+/AAA			
(A) 31418DW65	2.00	FHLB	\$ 471,202.03	\$ (68,189.05)	\$ 403,012.98	2/1/2041	\$ 750,000.00	AAA/AA+/AAA			
(A) 31418D5F5	1.50	FHLB	\$ 144,087.06	\$ (22,397.25)	\$ 121,689.81	10/1/2041	\$ 200,000.00	AAA/AA+/AAA			
(B) 189522GK5	3.00	TIB	\$ 274,337.98	\$ (683.77)	\$ 273,654.21	2/1/2031	\$ 275,000.00	NR/AA-/NR			
(B) 414199RC5	2.50	TIB	\$ 265,000.00	\$ (34,069.01)	\$ 230,930.99	9/1/2035	\$ 265,000.00	A2/AA-/NR			
(B) 34682SFC1	2.00	TIB	\$ 275,362.50	\$ (43,914.85)	\$ 231,447.65	9/1/2034	\$ 275,000.00	A1/AA-/NR			
TOTALS			\$ 1,497,914.82	\$ (170,782.25)	\$ 1,327,132.57		\$ 3,194,263.00				

The securities pledged and listed above are sufficient to cover the District's Investments for the Operating Fund, Money Market Account, and Certificates of Deposit. All District investments are in compliance with BVGCD Investment Policy strategies.

Collateralized levels - Prosperity Bank -437.66%, SouthStar Bank - 12.1% collateralized;

Alan M. Day, General Manager / District Investment Officer

Chris Zeig/Asst. District Investment Officer

	<u>Dec 25</u>
Advanced Groundwater Solutions, LLC	13,872.50
Alan Day	291.51
ATMOS Energy	107.38
Brazos WiFi	104.00
Brien WW	1,000.00
City of Hearne - Electric	228.91
Dell Marketing LP	21.24
HALFF	17,340.00
IMPAC	309.50
Intuit Quick Book	28.00
Jeff Skelton	7,743.75
John Crabtree	4,075.00
Johnnys Gauge & Meter Repairs	103.41
KBTX Media	920.52
Lloyd Gosselink Rochelle & Townsend, P.C.	36,129.49
Monique Norman	5,126.00
OneSecure Technology, LLC	120.00
QuickBooks Payroll Service	14.96
Quill	64.97
Raquel Sanchez	200.00
Sabrina T. Brown	5,000.00
TCDRS	4,288.86
TML Health Benefits Pool	4,093.34
UBEO	335.00
Verizon	113.97
West Water Research	14,339.12
TOTAL	<u><u>115,971.43</u></u>

Brazos Valley Groundwater Conservation District

1/6/2026 10:08 AM

Register: Well Assistance Fund - BVGCD

From 12/01/2025 through 12/31/2025

Sorted by: Date and Order Entered

Date	Number	Payee	Account	Memo	Payment C	Deposit	Balance
12/31/2025			Interest Income	Interest Decemb...		10.66	41,845.32