NTGCD

NORTHERN TRINITY
GROUNDWATER
CONSERVATION DISTRICT

Annual Report 2021

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ntgcd.com

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Tarrant County

Message from the General Manager

In 2021, the Northern Trinity GCD stayed committed to its mission of conserving, preserving, protecting, and preventing waste of Tarrant County's groundwater resources. With guidance from the NTGCD Board of Directors, District staff was able to successfully perform our core duty of resource management while respecting the property rights in groundwater to all landowners.

As the District continued to navigate the challenges presented by COVID 19, the office staff adopted a hybrid approach by working partially from home and in the office. Through an extensive effort by office staff, we were able to execute our primary mission while continuing to provide meaningful support and information to District constituents. This was achieved by the adoption of new technologies, which allowed for continuous communication between staff and our various member groups. Additional tools to provide digital access are being developed and will be made available in early 2022—these technologies will streamline the submission and access to District forms.

2021 also saw the retirement of Bob Patterson, the District's first General Manager. I will continue on the path laid out by Mr. Patterson to advance the District in new ways and to assure the Northern Trinity GCD meets and exceeds each Management Plan objective. The District also hired Hi Newby as the new District Field Technician. Along with Mr. Newby, the District hired a temporary employee, Riylee Heath, to verify and enter information into the District Database. The accessibility and accuracy of this information will be vital to the District moving forward.

On behalf of the Northern Trinity GCD, I would like to thank everyone for their efforts in 2021, and I look forward to continued success in 2022.

Corey Jones

Corey Jones

General Manager

Brief History

- ✓ In 2006, the Texas Commission on Environmental Quality recommended designation of the North-Central Texas – Trinity and Woodbine Aquifers Priority Groundwater Management Area, which includes Tarrant County and surrounding counties.
- ✓ The Northern Trinity Groundwater Conservation District (District) was created by the 80th Texas Legislature in 2007.
- ✓ On March 11, 2010, the Board of Directors of the District adopted the Temporary Rules for Water Wells in Tarrant County, Texas. The Board of Directors amended those rules on December 8, 2011.
- ✓ October 2014, the Board of Directors hired Dr. Bob Patterson as General Manager and he subsequently hired two staff members.
- ✓ The Groundwater Management Plan for the District was adopted by the Board of Directors on May 7, 2015. The Board of Directors amended the management plan on November 29, 2018, to include updated desired future conditions and modeled available groundwater.
- ✓ On December 17, 2018, the Board of Directors of the District adopted Permanent Rules for Water Wells in Tarrant County, Texas.
- ✓ Northern Trinity GCD Board of Directors adopted a revised Groundwater Management Plan on May 20, 2020. The Executive Administrator for the Texas Water Development Board approved the Plan on August 7, 2020.
- ✓ On October 21st, 2021, the Board of Directors promoted Corey Jones to General Manager who hired one new staff member.

Mission Statement

The mission of the District is to manage, preserve, and protect the groundwater resources of Tarrant County, Texas. The District will work to minimize future drawdown of the water table, prevent the waste of groundwater, prevent the interference between wells, protect the existing and historic use of groundwater, prevent the degradation of the quality of groundwater, use public education to promote water conservation, give consideration to the needs of municipal water utilities and the agricultural community, and carry out the power and duties conferred under Chapter 36 of the Texas Water Code. Any action taken by the District shall only be after full consideration and respect has been afforded to the individual property rights of all citizens of the District.

District Staff

The staff for the District are as follows:

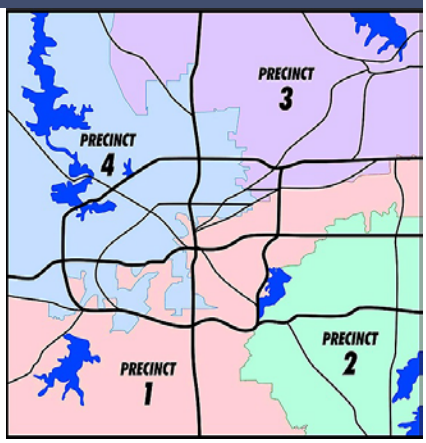
Corey Jones, GM

Hi Newby
Field Technician

Laura Schumacher
Administrative Assistant

Board of Directors

The Board of Directors of the District is composed of four members, one from each of the four precincts, appointed by the County Commissioners, and one member appointed at-large by the County Judge.



The Board of Directors are as follows:

L. Russell Laughlin	President	At-Large	Reappointed January 12, 2016	Term expiring December 31, 2023
Randall G. Cozart	Vice President	Precinct 1	Reappointed January 12, 2016	Term expiring December 31, 2021
Thomas Haster	Director	Precinct 2	Appointed January 30, 2018	Term expiring December 31, 2021
Johan Petterson, P.E.	Director	Precinct 3	Reappointed January 16, 2020	Term expiring December 31, 2023
H. Wayne Merritt	Secretary	Precinct 4	Appointed September 5, 2017	term expiring December 31, 2023

The Groundwater Management Plan for the District sets forth a methodology for tracking the District's progress in achieving management goals. The Plan requires the District to prepare an Annual Report to the District's Board of Directors, which must contain an update on the District's performance regarding the achievement of management goals and objectives. This report is intended to satisfy the annual reporting requirements of the District's Groundwater Management Plan.

After adoption by the Board of Directors, the Annual Report is made available to the public. Both documents, the Groundwater Management Plan and the Annual Report, can be found in the District webpage: http://ntgcd.com/

Well Registrations

A.1 Objective – The District will require all new water wells constructed within the District to be in accordance with the District Rules.

A.1 Performance Standard - The number of water wells registered by the District for each year will be included in the Annual Report submitted to the Board of Directors of the District.

The Temporary Rules for Water Wells in Tarrant County, Texas required registration of all existing non-exempt wells by October 1, 2010 (District Rule 2.1). Owners of existing exempt wells as of October 1, 2010, may elect to register the well with the District to provide the owner with evidence that the well existed before October 1, 2010. All new exempt and non-exempt wells drilled in the District on or after October 1, 2010, must be registered. New wells registered with the District in 2021 are summarized in Table 1.

Table 1. Well Registrations in 2021

Exempt Wells	Non-Exempt Wells	Total Number of Wells
234	14	248

Groundwater Volume Report

A.2 Objective - The District will regulate the production of groundwater by maintaining a database of groundwater usage for non-exempt wells through the collection of groundwater production reports each year pursuant to the District Rules.

A.2 Performance Standard – The District will include a summary of the volume of water produced in the County from non-exempt wells annually that will be included in the Annual Report.

District rules require owners of non-exempt wells to report groundwater production no later than January 31st and July 31st for the previous 6-month periods each calendar year, beginning January 1st, 2021. The reported pumping volume for 2021 is 3,305,558,197 gallons, which is approximately 10,144 acre-feet. Public Supply use accounts for approximately 70% of this total (2,301,980,789 gallons, or 7,065 acre-feet) with the remainder of the production (1,003,577,408 gallons, or 3,080 acre-feet) being for all other uses combined.

Waste of Groundwater

B.1 Objective - The District will annually provide information to the public on eliminating and reducing wasteful practices in the use of groundwater by one of the following methods:

- **a. Provide newspaper articles for publication;**
- **b. Publish a newsletter;**
- **c. Conduct public presentations;**
- **d. Set up displays at public events;**
- **e. Distribute brochures/literature.**

B.1 Performance Standard - The District's Annual Report will include information on the method and type of information supplied to the public.

B.2 Objective – The District will encourage the elimination and reduction of groundwater waste through the collection of a water-use fee for non-exempt production wells within the District.

B.2 Performance Standard – Annual reporting of the total fees paid and the total volume used by users of non-exempt wells will be included in the Annual Report provided to the Board.

The District has continued to distribute brochures addressing waste and conservation of groundwater. Information supplied to the public was provided by the District in 2021.

Online Access

The website for the District is ***www.ntgcd.com***. The website gives the public access to new and existing well registration forms, the District's rules, water production report forms and Grandfathered and Operating Permit Applications. The website is promoted through District information. An educational video illustrating the conservation and protection of groundwater may be viewed on the District website. This video or other NTGCD website forms or content may be presented to other groups and special events.

Water Use Fees

To encourage the elimination and reduction of groundwater waste, the District's Board of Directors set a fee for groundwater use of 12.5 cents per 1,000 gallons ($0.125/1,000 gallons) for non-exempt wells. Non-exempt wells are defined as public supply wells and all wells or well systems with a capacity, as equipped, to produce more than 17.36 gallons per minute that are used in whole or in part for any purpose of use other than solely for domestic use, livestock use, poultry use, or agricultural irrigation use. Groundwater used in the District by the oil and gas industry for drilling or exploration and by the surface coal mining industry is reported to the District; however, the rules exempt this industry from water use fees. The total water use fees collected in 2020 were $405,136.

Priority Groundwater Management Area

To enable effective management of the state's groundwater resources in areas where critical groundwater problems exist or may exist in the future, the Texas Legislature has authorized the Texas Commission on Environmental Quality (TCEQ) to study, identify, and delineate Priority Groundwater Management Areas (PGMA)s. A PGMA is an area designated by TCEQ that is experiencing or is expected to experience within 50 years critical groundwater problems, including shortages of surface water or groundwater, land subsidence resulting from groundwater withdrawal, or contamination of groundwater supplies.

Since the ultimate purpose of designating a PGMA is to ensure the management of groundwater in areas of the state with critical groundwater problems, a PGMA evaluation will consider the need for creating Groundwater Conservation Districts (GCDs) and different options for doing so. Such districts are authorized to adopt policies, plans, and rules that can address critical groundwater problems. If a study area is designated as a PGMA, TCEQ will make a specific recommendation on groundwater conservation district creation.

After contested case and public hearings, TCEQ designated Collin, Cooke, Dallas, Denton, Ellis, Fannin, Grayson, Hood, Johnson, Montague, Parker, Tarrant, and Wise counties as the Northern Trinity and Woodbine Aquifers PGMA on February 18, 2000. The PGMAs in Texas are shown in Figure 1 below.

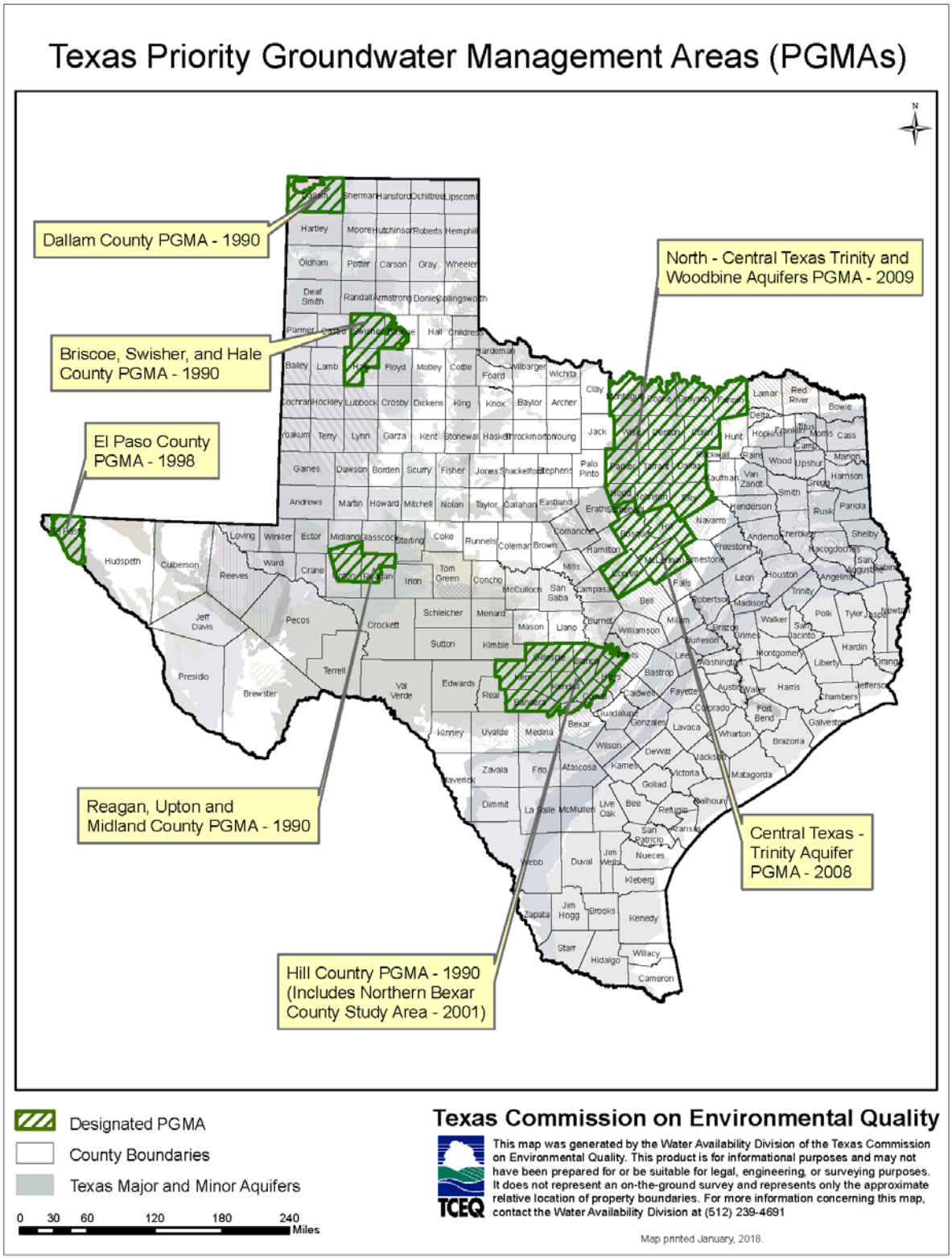


Figure 1. Priority Groundwater Management Areas in Texas

Regional Water Planning Participation

C.1 Objective – Each year, the District will participate in the regional planning process by attending at least one Region C Regional Water Planning Group meeting each year.

C.1 Performance Standard - The attendance of a District representative at the Region C Regional Water Planning Group meeting(s) will be noted in the Annual Report along with the total number of meetings conducted by the Region C Regional Water Planning Group for that year.

The District General Manager attended both of the Region C Regional Water Planning Group meetings in 2021. These meetings were held on August 2nd and November 1st, 2021. Figure 2 below shows the boundaries of the Region C Regional Water Planning Area.

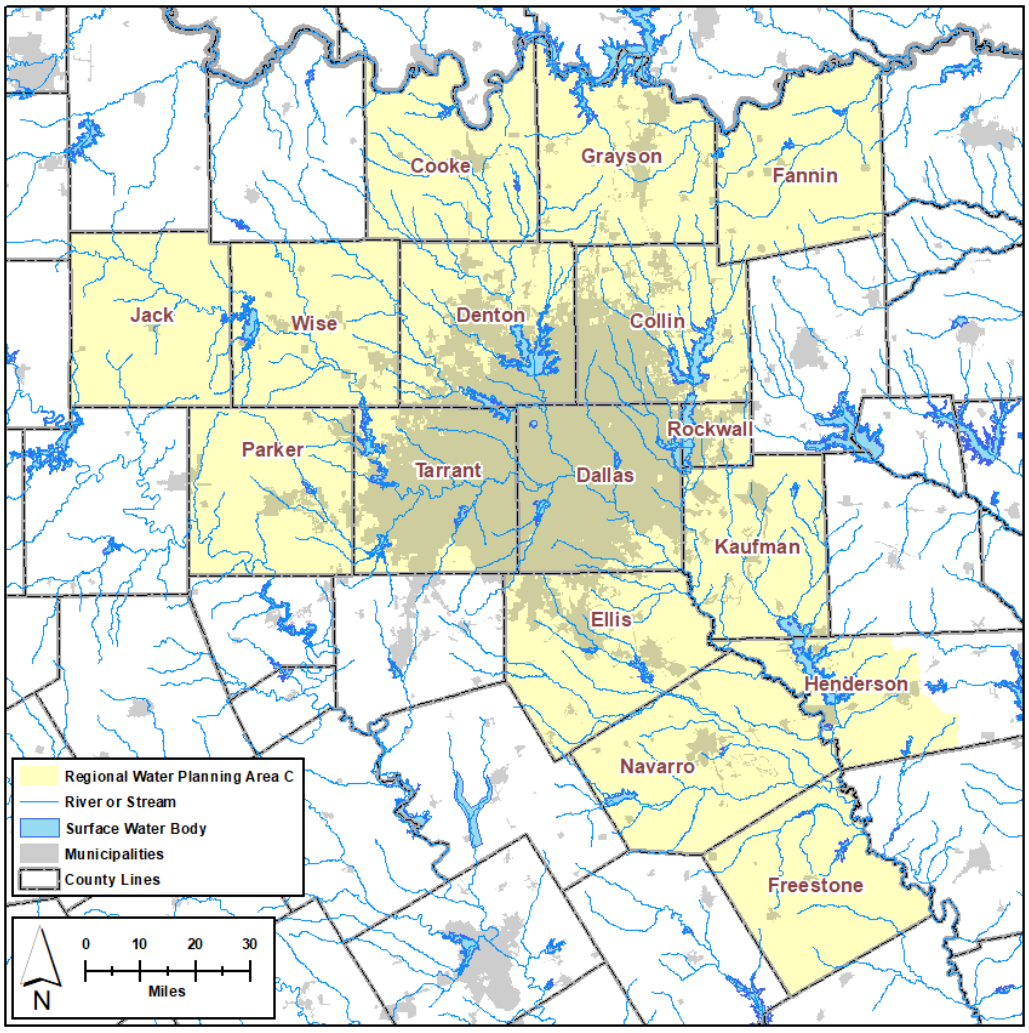


Figure 2. Region C Regional Water Planning Area

Joint Planning

For the many years, the district has been an active participant in the Groundwater Management Area 8 (GMA-8) Joint Planning process, and the District's General Manager is currently on the Board of Directors for GMA-8. The last round of joint planning started with the funding of the update to the Northern Trinity and Woodbine Groundwater Availability Model (GAM) back in 2013 and finished with the Resolution to Adopt Desired Future Conditions for all relevant aquifers in GMA-8 dated January 21, 2017. The districts in GMA-8 began the current round of joint planning in 2019. They met once in 2021 (November 4th). GMA- 8 meeting agendas and minutes can be found on the GMA 8 website: www.gma8.org

The current adopted desired future conditions for the aquifers in Northern Trinity GCD are:

Table 2. Desired future conditions in Northern Trinity GCD

Average Water Level Decrease in Tarrant County from 2010 through 2080 (feet)				
Paluxy	**Glen Rose**	**Twin Mountains**	**Antlers**	**Woodbine**
105	163	348	177	6

Natural Resource Issues

D.1 Objective - The District will collect and test groundwater quality samples from newly-drilled wells and existing wells.

D.1 Performance Standard – Each year, District staff will sample and have analyzed the water quality in at least 5 wells. The General Manager will provide the lab analysis reports to the Board of Directors. The water quality results will also be summarized in the District Annual Report.

D.2 Objective – The District will submit at least one request annually to the Texas Railroad Commission asking for the location of existing salt water and/or disposal injection wells which have been permitted by the Texas Railroad Commission within the District within the most recent fiscal year.

D.2 Performance Standard – A copy of each request letter that was submitted to the Texas Railroad Commission asking for the location of existing salt water or disposal wells permitted to operate within the District will be included in the Annual Report submitted to the Board of Directors of the District for each fiscal year and the Annual Report will also include the information supplied by the Railroad Commission, if any.

Water quality samples were collected from five wells on November, 23rd 2021, by the District. These wells are located in the southwestern part of Tarrant County as shown in Figure 3. Laboratory analysis results for these wells are presented in Table 3. Samples with a value exceeding the EPA MCL, Primary, or Secondary Drinking Water Standard are bold in the table. One of the wells has very hard water (> 180 mg/L), and three have soft water (< 60 mg/L). One well exceeds the EPA drinking water standards for Iron (0.3 mg/L). All five wells had detectable total coliform. The National Primary Drinking Water Regulation for total Coliform is 0 MPN/100 mL. One well was reported as having measurable E. Coli at the detection limit. These results were presented to the Board of Directors at the January 26, 2022 Board Meeting.

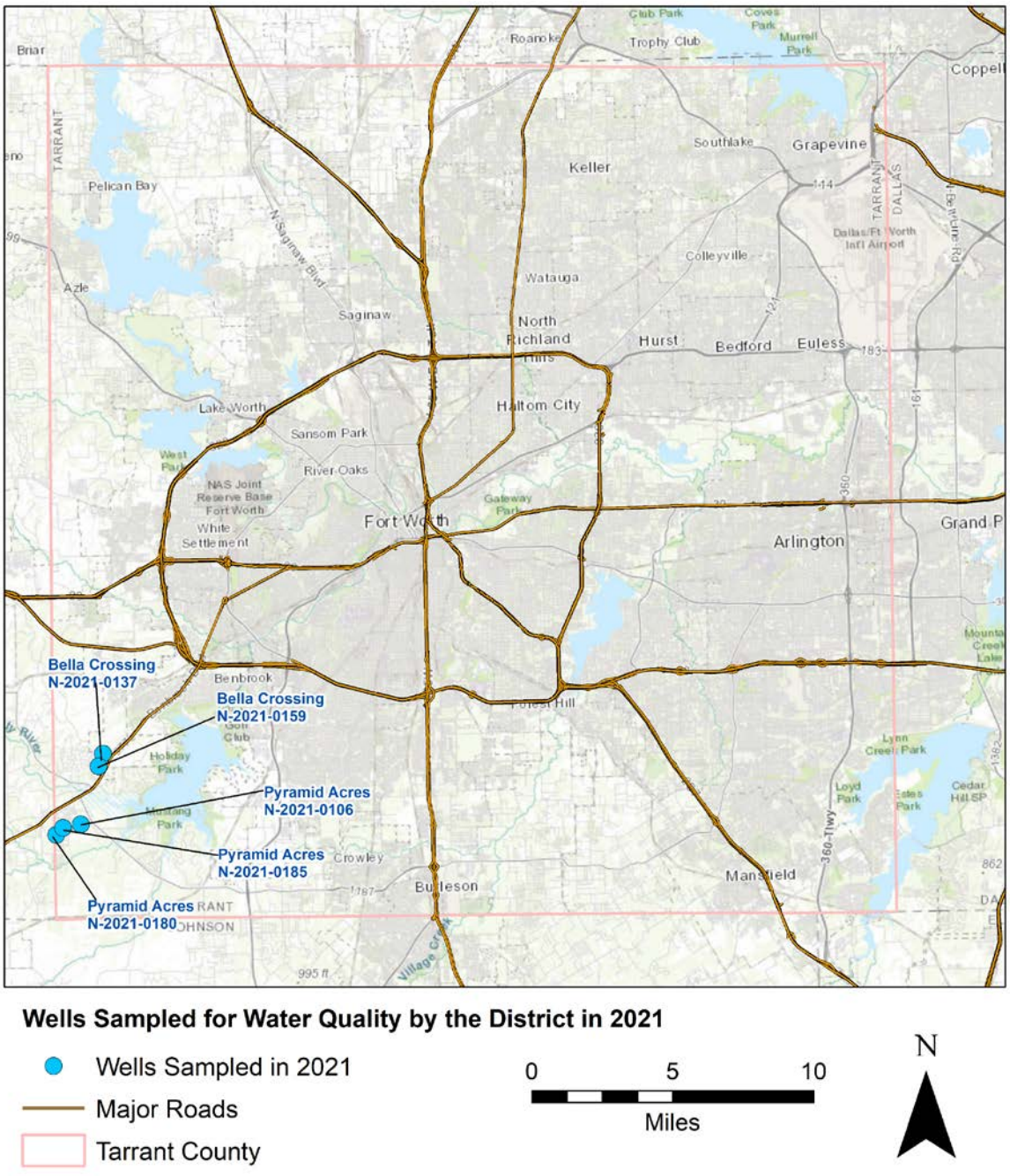


Figure 3. Location of Wells Sampled for Water Quality by the District in 2021

Well Name	Bella Crossing	Bella Crossing	Pyramid Acres	Pyramid Acres	Pyramid Acres
NTGCD ID	N-2021-0159	N-2021-0137	N-2021-0185	N-2021-0106	N-2021-0180
SDR Database Tracking Number	590562	581039	591462	579037	589639
Total Hardness* (mg/L as CaCO3)	51.6	60.2	59.5	<40.0	182
Specific Conductance at 25°C (ohms/cm)	643	703	612	632	602
Calcium* (mg/L)	15.4	14.1	15.9	7.86	46.4
Temperature (°C)	21.8	21.9	22.1	22.4	22.2
pH at 25°C	7.9	8.2	8.1	8.3	7.6
Total Dissolved Solids (mg/L)	380	416	365	424	384
Chloride (mg/L)	10.9	19.2	12.1	14	13.7
Fluoride (mg/L)	0.2	0.33	0.29	0.25	0.29
Nitrate as N (mg/L	<0.10	<0.10	<0.10	0.16	<0.10
Sulfate (mg/L)	43.9	47.5	50.3	47.8	49.4
Manganese (mg/L)	0.009	0.006	0.008	0.009	0.031
Iron (mg/L)	<0.075	<0.075	<0.75	**0.86**	0.126
Total Coliform (MPN/100mL)	2	**21**	**921**	1	**326**
E. Coli (MPN/100mL)	<1	<1	<1	<1	**2**

* Lab comments for all Hardness and Calcium samples indicate the samples were analyzed without chemical preservation.

Table 3. Water quality samples collected by Northern Trinity GCD on Nov. 23rd, 2021

A copy of the letter to the Railroad Commission regarding injection/disposal wells is shown in Figure 4. The database of injection wells maintained by the Texas Railroad Commission was queried for salt water injection wells and waste disposal injection wells. That query yielded fourteen salt water disposal/injection wells and their statuses. A map showing the locations of the salt water disposal wells is shown in Figure 5.

NORTHERN TRINITY GROUNDWATER CONSERVATION DISTRICT

1100 Circle Drive, Suite 300 Fort Worth, TX 76119
817.249.2062 Voice Fax 817.249.2918

April 5, 2021

Railroad Commission of Texas
P. O. Box 12967
Austin, Texas 78711-2967

RE: Location of all permitted disposal and injection wells in Tarrant County permitted by the Railroad Commission of Texas.

The Northern Trinity Groundwater Conservation District adopted its Management Plan on May 20, 2020. The following language shall be included in the management plan.

X. Management Goals and Performance Standards

D. Addressing Natural Resource Issues that Impact the Use and Availability of Groundwater and Which are Impacted by the Use of Groundwater—31 TAC § 356.52(a)(1)(E) and TWC § 36.1071(a)(6)

2. Objective – The District will submit at least one request annually to the Texas Railroad Commission asking for the location of existing salt water and/or waste disposal injection wells which have been permitted by the Texas Railroad Commission within the District within the most recent fiscal year.

Performance Standard – A copy of each request letter that was submitted to the Texas Railroad Commission asking for the location of existing salt water or waste disposal wells permitted to operate within the District will be included in the Annual Report submitted to the Board of Directors of the District for each fiscal year and the Annual Report will also include the information supplied by the Texas Railroad Commission, if any.

For the purpose of accomplishing the objective and performance standard established within its management plan, the District requests that the Commission provide the District with location of all new salt water or waste disposal wells permitted to operate within Tarrant County, Texas.

Regards,
Robert Patterson

Bob Patterson
General Manager, Northern Trinity GCD

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Figure 4. Letter to Railroad Commission.

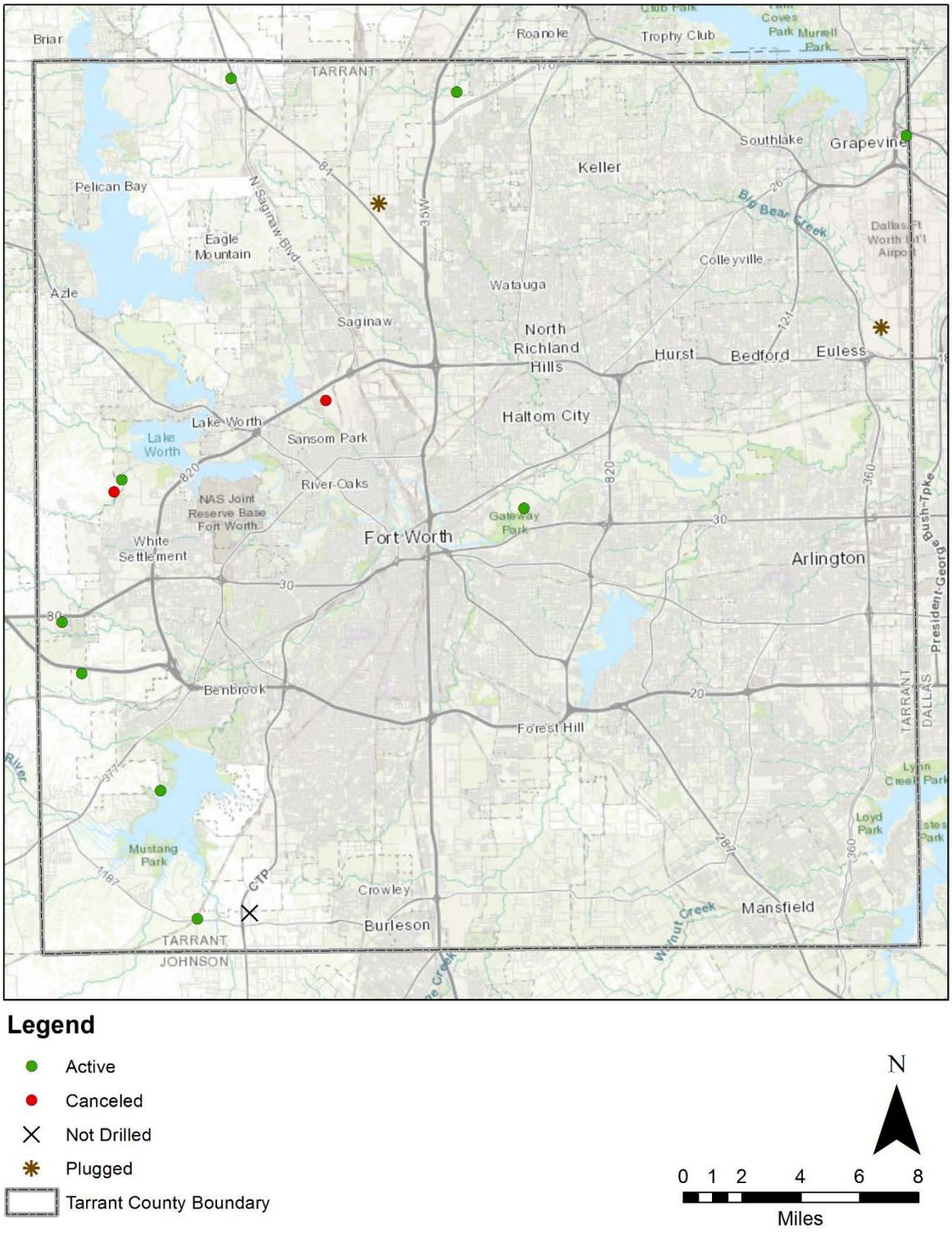


Figure 5. Location of saltwater disposal/injection wells in the District.

Drought Conditions

E.1 Objective – Quarterly, the District reviews drought conditions by going to TWDB Drought Page (http://www.waterdatafortexas.org/drought/) which compiles many sources of valuable information on drought conditions in Texas.

E.1 Performance Standard – The District will assess the status of drought conditions in the District and will prepare a briefing to the Board of Directors at regular Board Meetings. Any information compiled and presented at Board Meetings will be in the District Annual Report.

Drought conditions were assessed using the Palmer Drought Severity Index and the Texas Drought Monitor, both of which can be accessed through the Texas Water Development Board (TWDB) Drought page. The Palmer Drought Severity Index map for the end of each quarter in 2021 can be obtained directly from the National Oceanic and Atmospheric Administration, National Weather Service, Climate Prediction Center website:

https://www.ncdc.noaa.gov/temp-and-precip/drought/historical-palmers/

Those maps, which cover the contiguous United States, are shown in Figures 6 through 9.

In addition, drought monitoring data specifically for Texas were obtained from the National Drought Mitigation Center website:

https://droughtmonitor.unl.edu/Maps/MapArchive.aspx

Those maps are shown in Figures 10 through 13. The Palmer Drought Severity Index indicates that the surrounding region varied between mid-range and moderately moist in the first three quarters of the year then transitioned to a moderate drought towards the end of 2021 (see Figures 6 through 9). The Texas-specific data indicate that Tarrant County oscillated between being drought-free and experiencing moderate drought throughout the year (Figures 10 through 13).

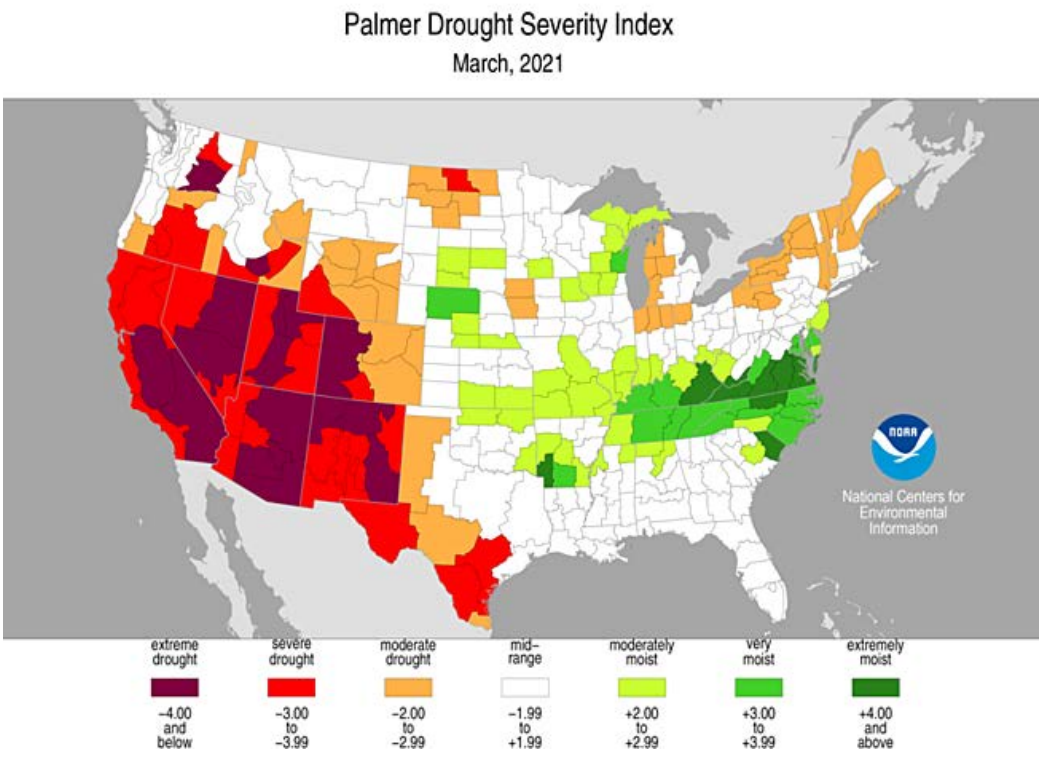


Figure 6. Palmer Drought Severity Index map for March 2021.

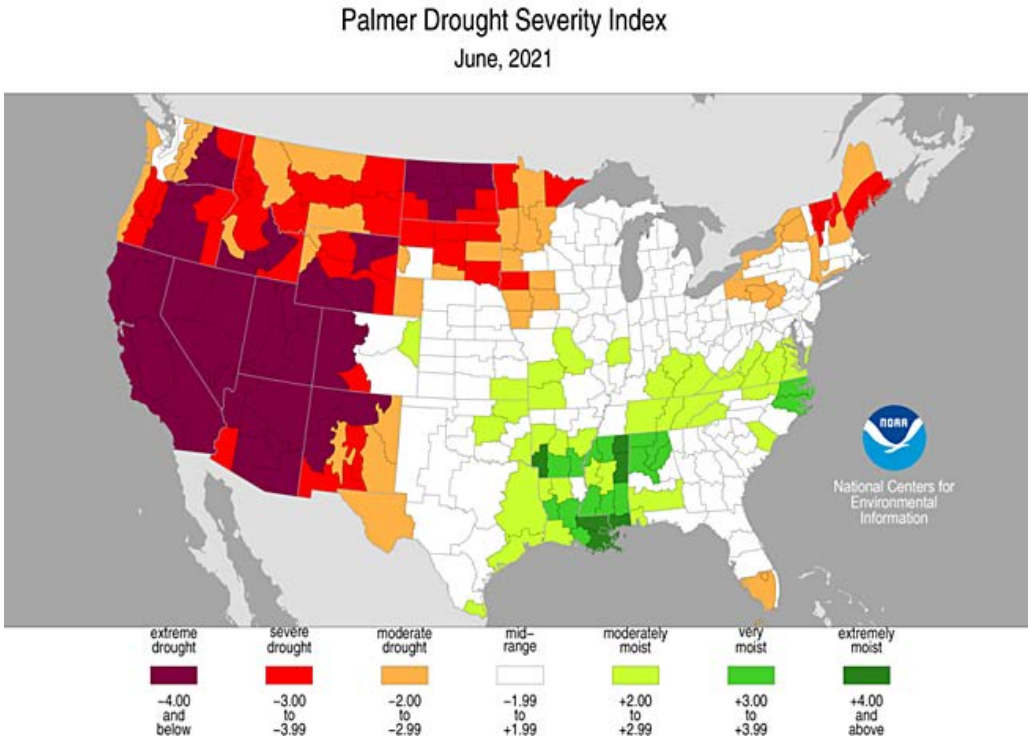


Figure 7. Palmer Drought Severity Index map for June 2021.

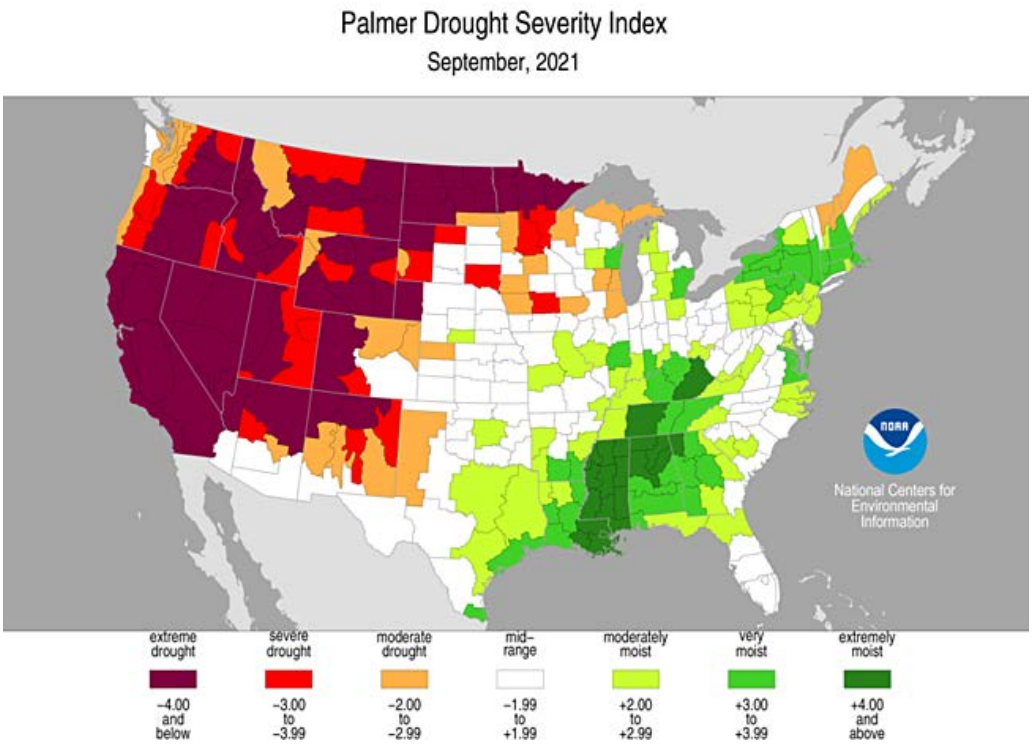


Figure 8. Palmer Drought Severity Index map for September 2021.

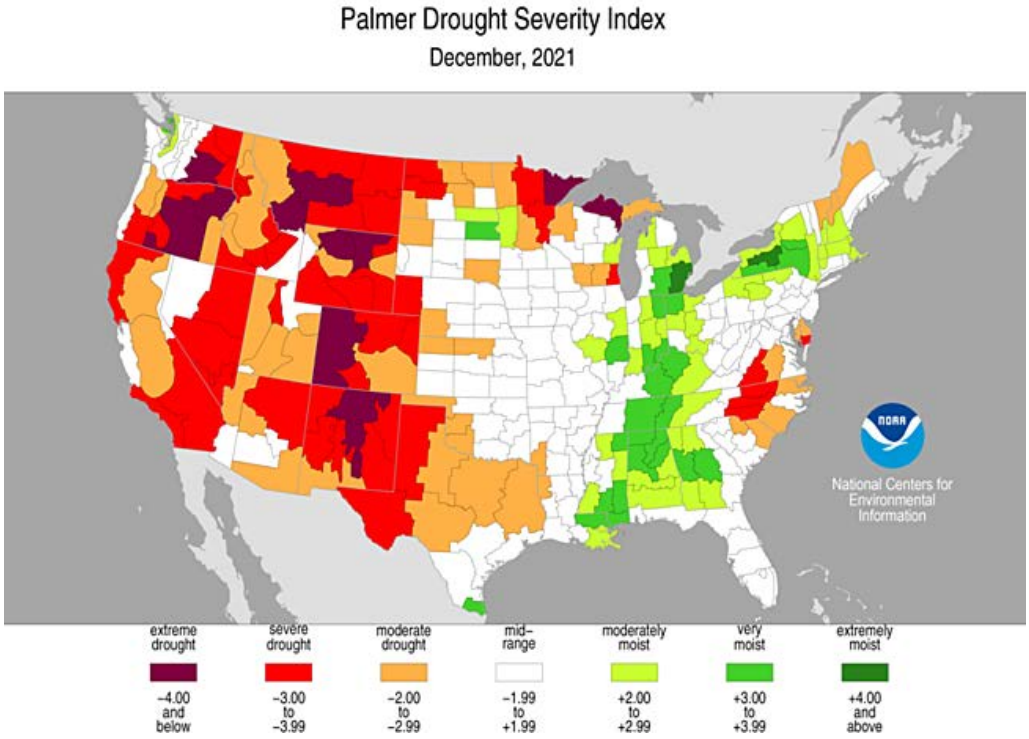


Figure 9. Palmer Drought Severity Index map for December 2021.

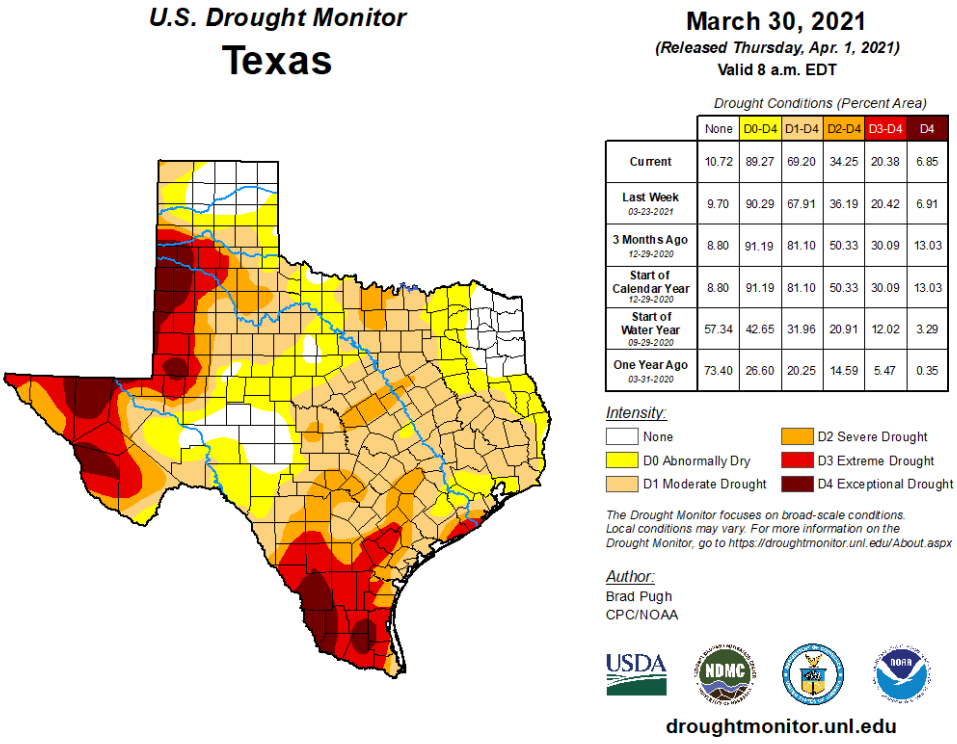


Figure 10. Drought conditions in Texas on March 30, 2021.

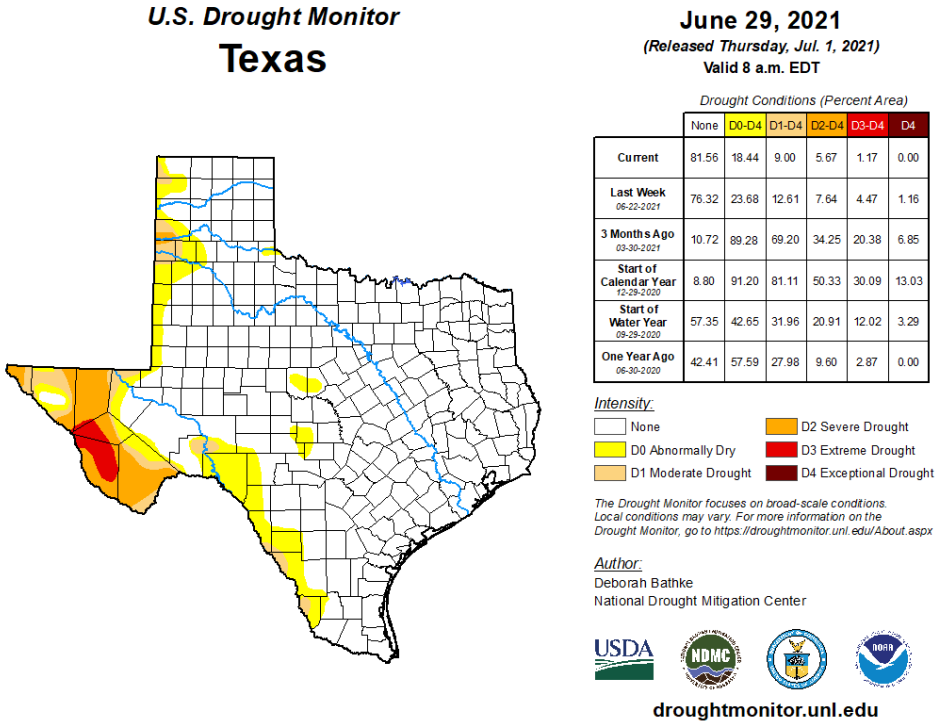


Figure 11. Drought conditions in Texas on June 29, 2021.

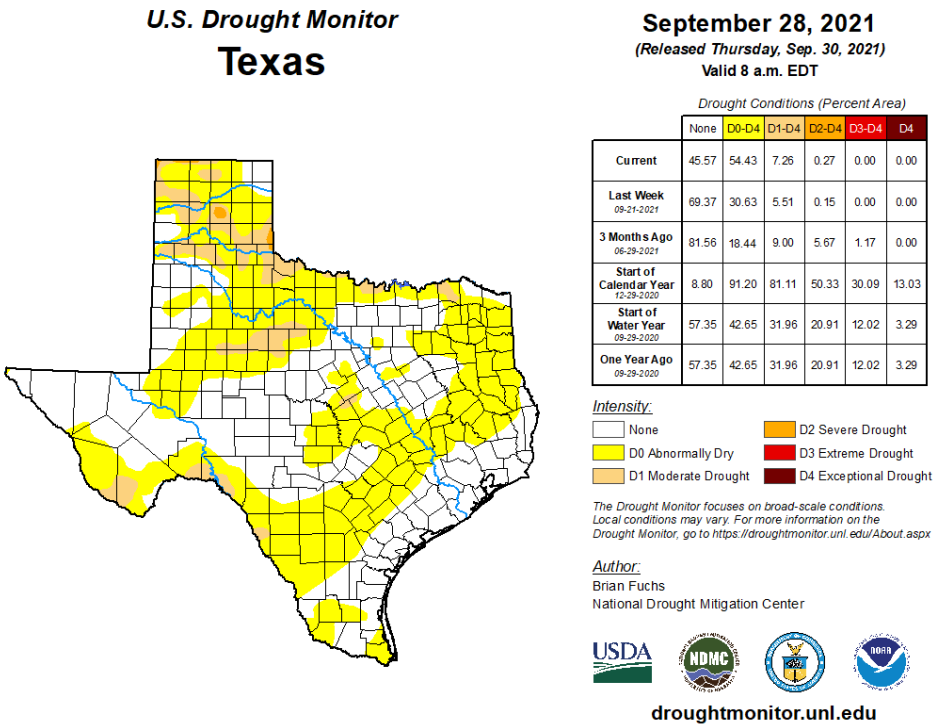


Figure 12. Drought conditions in Texas on September 28, 2021.

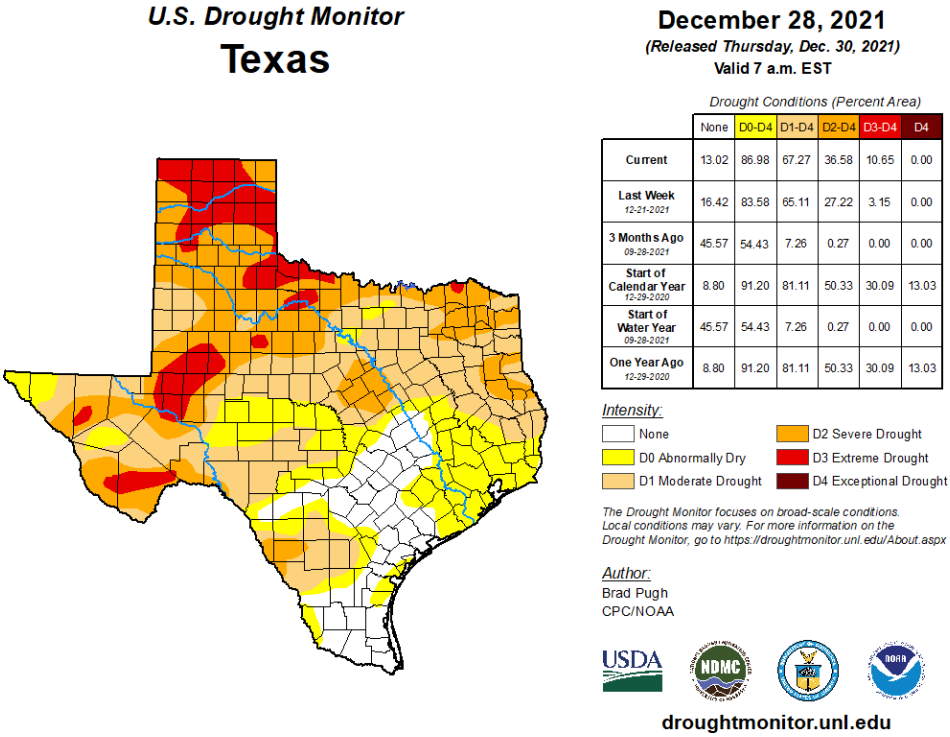


Figure 13. Drought conditions in Texas on December 28, 2021.

Conservation Information to District Consumers, Recharge Enhancement, Rainwater Harvesting, and Brush Control Plan

F.1 Objective - The District will submit at least one article regarding water conservation annually to at least one newspaper of general circulation in Tarrant County.
F.1 Performance Standard – A copy of the article regarding water conservation submitted for publication regarding water conservation will be included in the Annual Report submitted to the Board.
F.2 Objective - The District will provide information on the District website relating to recharge enhancement at least once each year.
F.2 Performance Standard - The Annual Report will include a copy of the information provided by the District related to recharge enhancement.
F.3 Objective - The District will provide information on rainwater harvesting on the District website at least once each year.
F.3 Performance Standard - The Annual Report will provide a copy of the information on rainwater harvesting that was posted by the District in the previous year.
F.4 The District will evaluate the State Brush Control Plan on an annual basis to determine the necessity of projects within the District and whether projects within the District would increase the groundwater resources of the District.
F.4 Performance Standard - The Annual Report will include a copy of the most recent brush control information pertaining to the District and the District's conclusions regarding the necessity of projects and whether certain projects would increase the District's groundwater resources.

The District has provided conservation information to District consumers by direct mailings and email notices to local drillers and non-exempt well owners. TWDB conservation brochures will continue to be offered to the general public. Education materials will be provided to Tarrant County schools for Middle School curriculum by the District. An educational video promoting groundwater conservation is posted on the front page of the District's website (ntgcd.com).

The district has completely re-designed its database for storing and evaluating hydrogeologic and water well information. Portions of this system may be made accessible on the District website in the future for ease of accessibility to the public.

The District website also contains many useful links to external sites such as the TWDB, WaterIQ.org, and information on water testing in Tarrant County. However, the site does not yet have direct links to information on recharge enhancement and rainwater harvesting. The website will be updated soon to include this important information.

Groundwater Monitoring Program

G.1 Objective – Within 3 years of the adoption of this plan the District will develop a Groundwater Monitoring Program within the District.
G.1 Performance Standard – The District's Annual Report will include a discussion of the District's progress on developing and implementing a Groundwater Monitoring Program.
G.2 Objective – Once the Groundwater Monitoring Program is established, annually, the District will measure the water levels in at least five monitoring wells within the District. At least four of the monitoring wells will be located within the Trinity aquifer and one will be monitoring the Woodbine aquifer.
G.2 Performance Standard – The District's Annual Report will include the water level measurement data from the monitoring wells and an assessment of water level trends and the adequacy of the monitoring network to monitor aquifer conditions within the District and comply with the aquifer Desired Future Conditions.
G.3 Objective – The District will estimate non-exempt pumping within the District for use in evaluating compliance with Desired Future Conditions.
G.3 Performance Standard – The District's Annual Report will include an estimate of groundwater use in the District by non-exempt wells.

The District has invested significantly in the advancement of the state of knowledge of aquifer science in Tarrant County. The District funded the development of an updated northern Trinity and Woodbine aquifers GAM for the purposes of planning and groundwater management in GMA 8. The GAM development effort is unique in Texas in that the entire effort was organized and funded by four GCDs in GMA 8. Because of the District's desire to make improvements and updates to the 2004 GAM, and to enhance understanding of the northern Trinity and Woodbine aquifers, the District joined three other GCDs within GMA 8 and entered into an inter-local agreement in 2012 to support and fund a new and updated GAM for the northern Trinity and Woodbine aquifers in GMA 8. The partner districts were the North Texas, Prairielands, and Upper Trinity GCDs.

The updated GAM for the northern Trinity and Woodbine aquifers (Kelley and others, 2014) offers improvements to the 2004 GAM, including incorporation of newly collected data and results from recent studies in the region and implementation of the model at a scale that provides a bridge between the scale needed by individual GCDs and that needed by regional joint planning. The research that went into developing the new GAM provides significant advancement in the hydrogeological framework and understanding of these aquifers. The updated GAM and the information collected and interpreted to support the study provides the District with the best available science to inform final rule-making, groundwater management within District boundaries, and joint planning.

Groundwater Resources in Tarrant County

Groundwater resources in Tarrant County include the Cretaceous-age northern Trinity and Woodbine aquifers (Figure 14). Sediments in the Washita and Fredericksburg groups and the Paleozoic-age sediments are general confining units but do produce water locally. A generalized stratigraphic section representative of the hydrogeology of the District is provided in Table 4. The northern Trinity and Woodbine aquifers are recognized by the TWDB as major and minor aquifers in Texas, respectively. The TWDB defines a major aquifer as one that supplies large quantities of water over large areas of the state and a minor aquifer as one that supplies relatively small quantities of water over large areas of the state or supplies large quantities of water over small areas of the state (George and others, 2011).

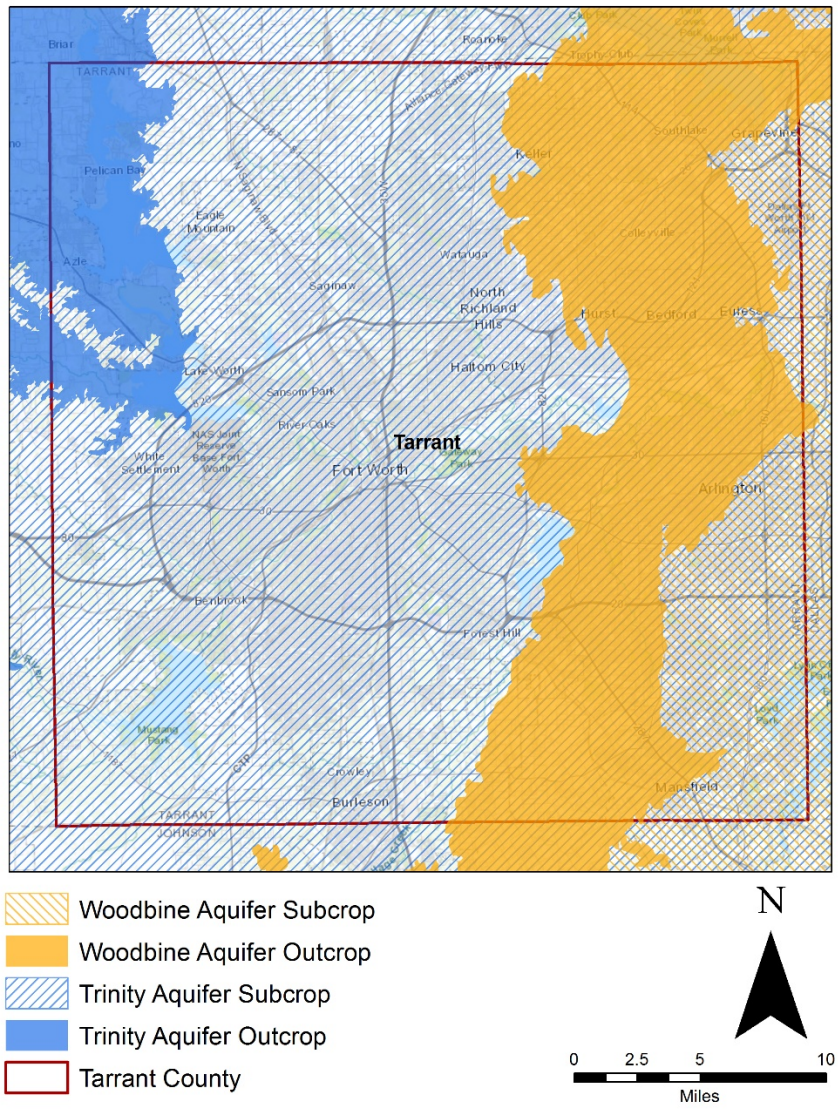


Figure 14. Outcrop and subcrop of the northern Trinity and Woodbine aquifers in the District.

Table 4. General stratigraphy and hydrogeology of the District (after Kelley and others, 2014).

System	Hydrogeologic Characteristic	Group	Formation	
Quaternary	Water-Bearing		alluvial deposits	
Cretaceous	Confining Unit	Eagle Ford	undifferentiated	
	Woodbine Aquifer	Woodbine	Lewisville	
			Dexter	
	Confining Unit (locally productive)	Washita	Grayson	
			Mainstreet	
			PawPaw	
			Weno	
			Denton	
			Fort Worth	
			Duck Creek	
	Confining Unit (locally productive)	Fredericksburg	Kiamichi	
			Edwards	
			Comanche Peak	
			Walnut	
	Trinity Aquifer	Trinity	Paluxy	
			Glen Rose	
			Twin Mountains	Hensell
				Pearsall
				Hosston
Paleozoic	Confining Unit (locally productive)	undifferentiated		

Major Aquifer –Trinity Aquifer

The northern Trinity aquifer is composed of several individual aquifers contained within the Trinity Group. In the District, the northern Trinity aquifer consists of the aquifers of the Paluxy and Twin Mountains formations separated by the predominantly confining Glen Rose Formation (Figure 15). South of the District, the upper and lower sands of the Twin Mountains Formation are locally referred to as the Hensell and Hosston aquifers; and the middle portion of the aquifer, which contains more shale relative to the upper and lower sands, is locally referred to as the Pearsall Formation. The Fredericksburg and Washita groups are considered confining units, although they can be locally productive, and overlie the downdip portion of the northern Trinity aquifer in the central portion of the District (see Figures 15 and 16). The northern Trinity aquifer is underlain by Paleozoic-age sediments, which can be locally productive.

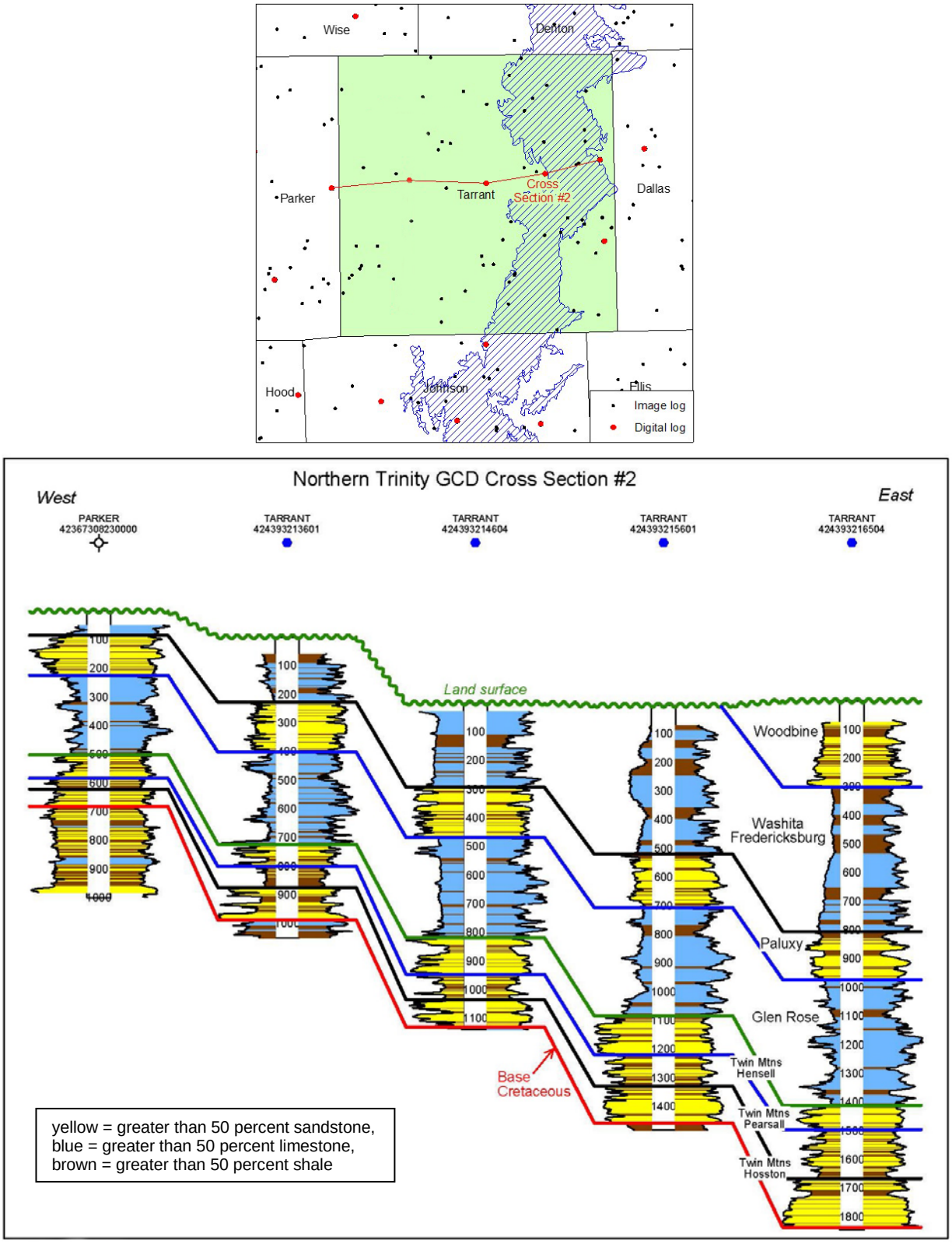


Figure 15. Digital cross section showing the stratigraphy in the District from ground surface to the base of the northern Trinity Aquifer.

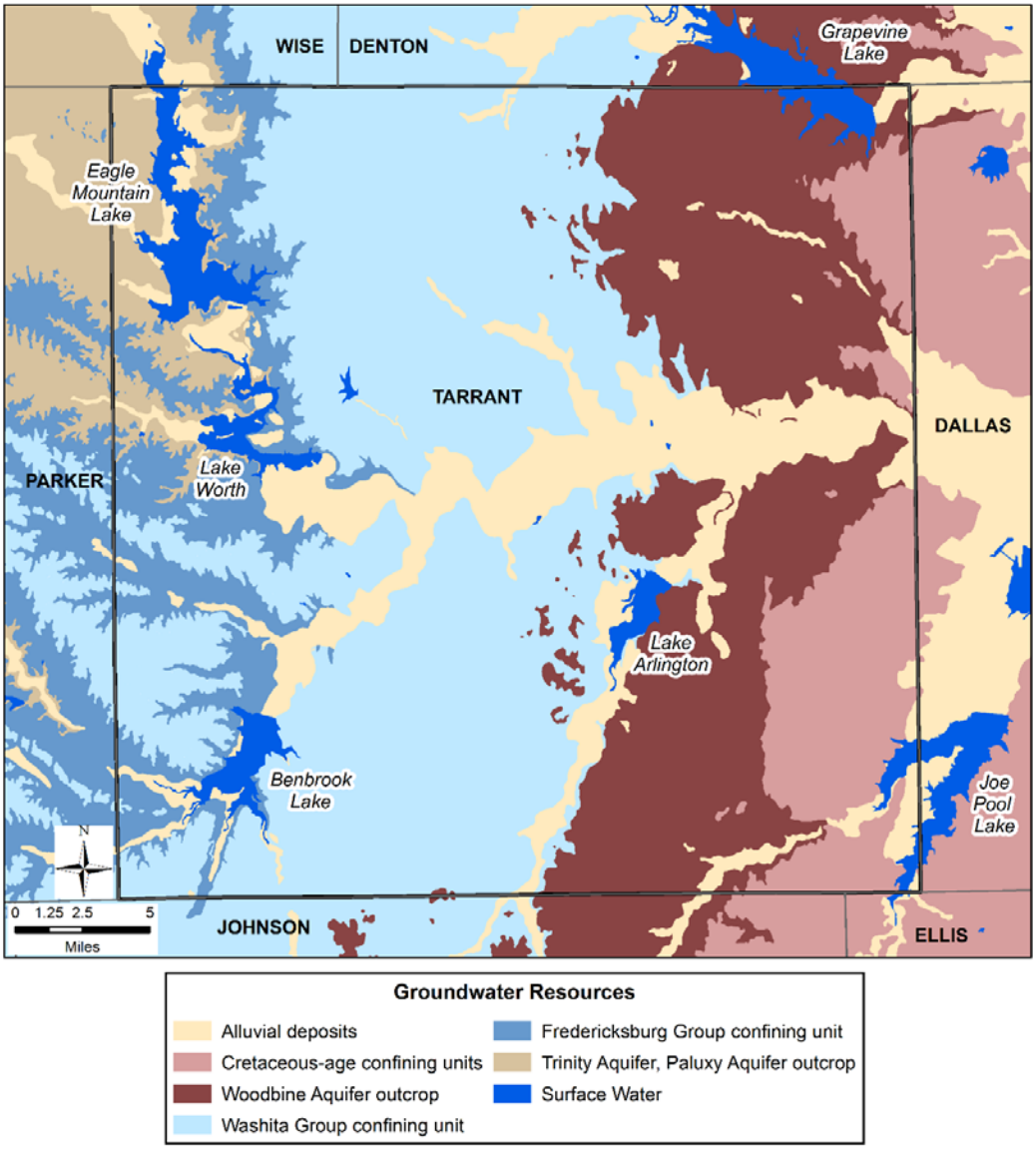


Figure 16. Surface expression of groundwater resources in the District.

The Paluxy aquifer consists of sand, silt, and clay, with fine-grained sand dominating. The Twin Mountains aquifer consists predominately of medium- to coarse-grained sand, silty clay, and conglomerates. The following description of the aquifers is taken from Kelley and others (2014). The sandstones in both aquifers are well developed in the District, comprising greater than 60 percent of the aquifers everywhere except in the northwest corner of the District. Sandstones in the Paluxy aquifer are located at surface to depths of 1,000 feet and in the Twin Mountains aquifer at depths of 500 to 2,000 feet. The depth to sandstone increases from west to east across the District following the structure dip of the Trinity Group. Major, east-oriented, fluvial channel axes in the Paluxy and Twin Mountains aquifers are expressed as thick-bedded sandstones (see Figure 15). The sandstones of the Paluxy aquifer and the lowermost sands of the Twin Mountains Formation (Hosston aquifer equivalent) form the most hydraulically conductive and transmissive units in the District.

The limestones of the Glen Rose Formation in the northern Trinity aquifer are confining layers in the District, where present. However, the formation does yield small quantities of water in localized areas. Where the Glen Rose limestone is not present, the entire Trinity Group is known locally as the Antlers aquifer.

Groundwater samples from wells in the District indicate that the water quality in the northern Trinity aquifer is fresh with total dissolved solids concentrations typically less than 1,000 milligrams per liter. The composition of the groundwater throughout the vertical extent of the aquifer is predominately sodium-bicarbonate in the District. Groundwater quality in the Woodbine aquifer in the District is highly variable, with measured total dissolved solids concentrations exceeding 1,500 milligrams per liter.

Groundwater use in the District is dominated by the municipal Water User Group (WUG). Figure 17 shows the most current Water Use Survey data for the northern Trinity aquifer from 1980 to 2019. Figure 18 shows the most current Water Use Survey data for the Woodbine aquifer from 1980 to 2019. The Woodbine aquifer increased as a municipal supply in 2011, but the majority of the production from 2017 through 2019 has been for irrigation supply. Data for 2020 and 2021 has not yet been posted to TWDB.

The TWDB Water Use Survey data does not include an estimate of rural domestic pumping. Estimates for rural domestic are based upon the Updated northern Trinity and Woodbine aquifers GAM (Kelley and others, 2014). The estimated rural domestic pumping was 198 acre-feet per year for the northern Trinity aquifer and 818 acre-feet per year in the Woodbine aquifer in 2013. Figure 19 shows the TWDB Water Use Survey data for uses reported as “Other Aquifer” or “Unknown.” Since this information is submitted by water users, these categories may include use out of the Trinity or Woodbine aquifers.

As discussed earlier, the reported production from non-exempt wells in the District in 2021 is approximately 10,144 acre-feet.

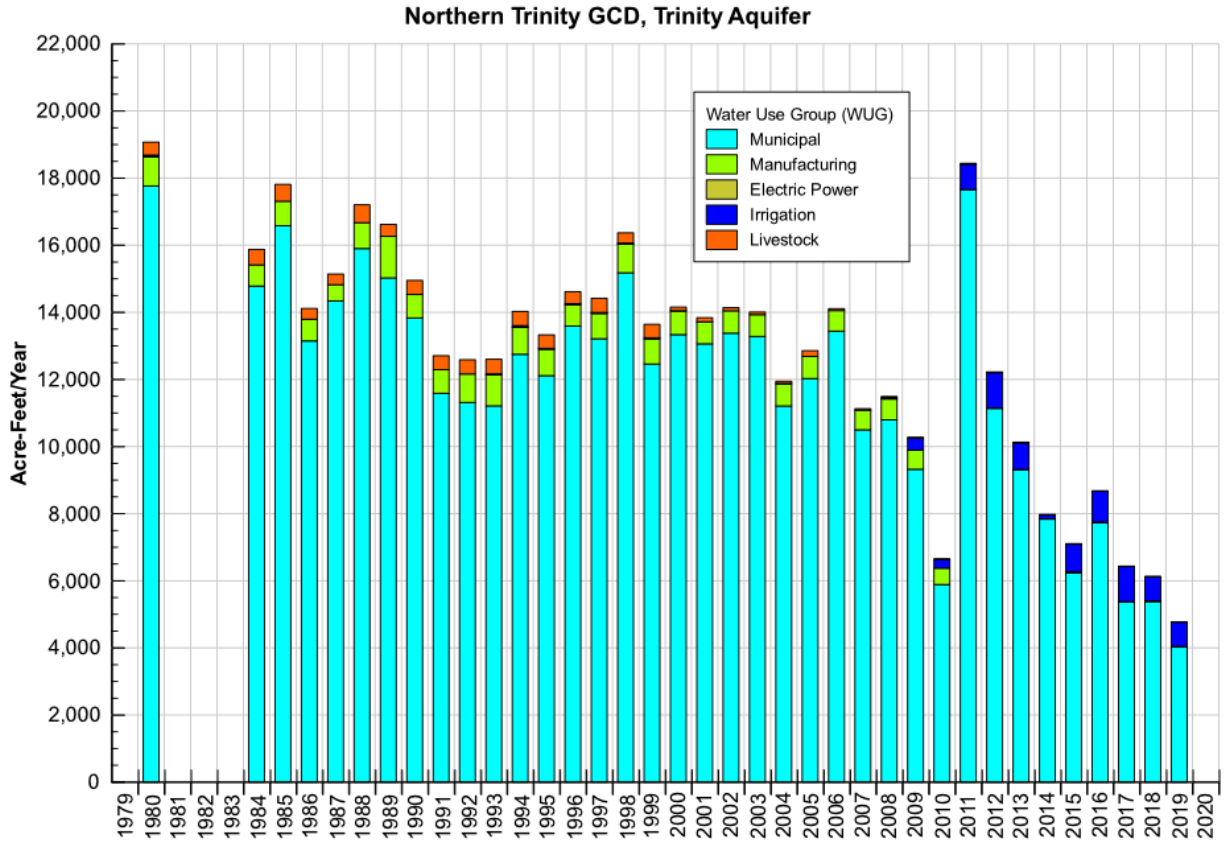


Figure 17. Texas Water Development Board Water Use Survey Data for the northern Trinity Aquifer in Tarrant County

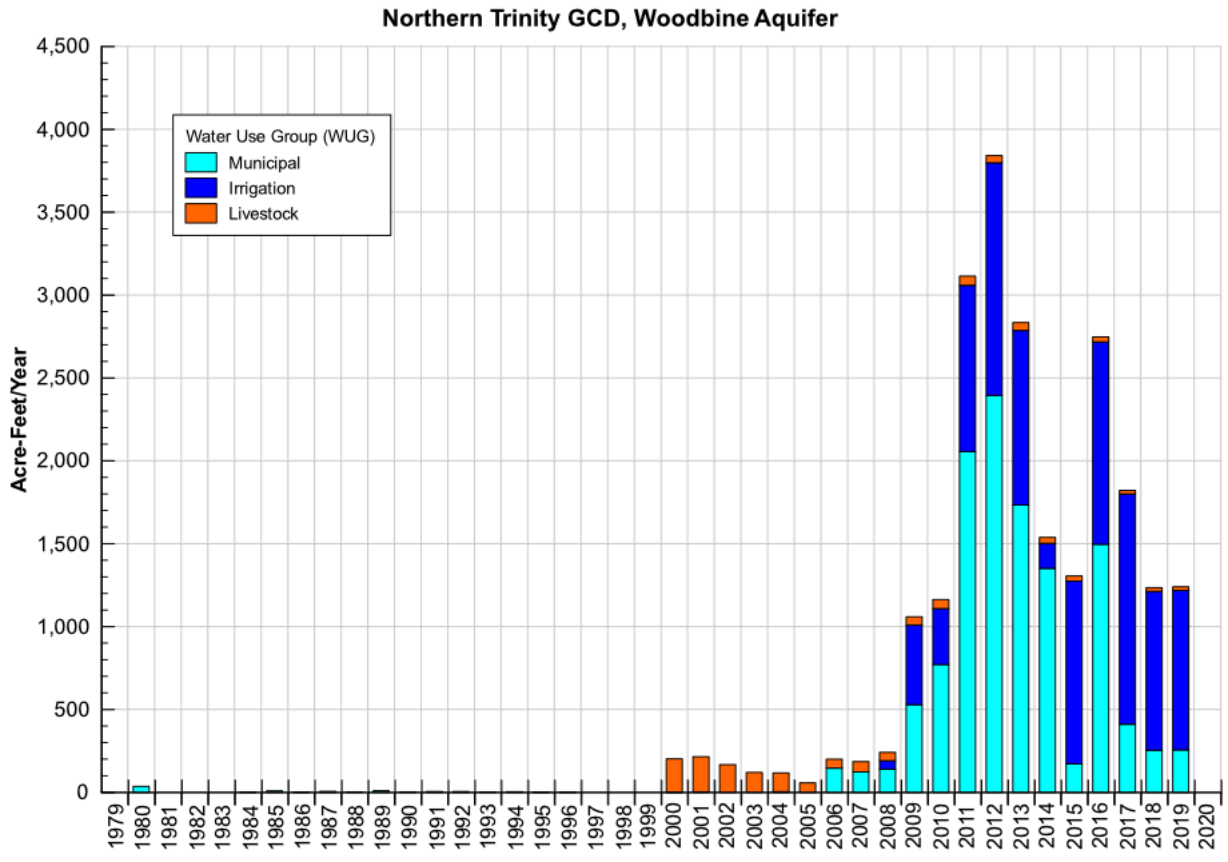


Figure 18. Texas Water Development Board Water Use Survey Data for the Woodbine Aquifer in Tarrant County

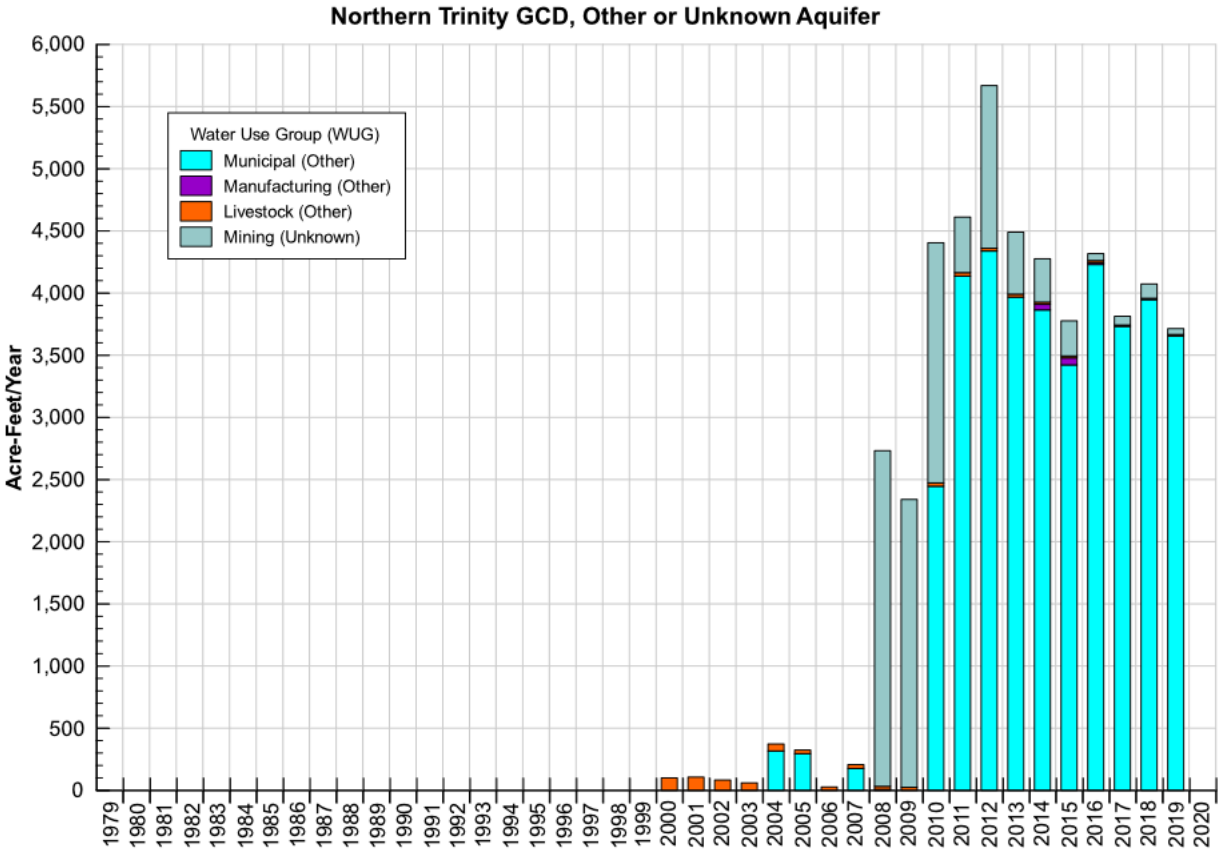


Figure 19. Texas Water Development Board Water Use Survey Data for Other Aquifers in Tarrant County

Groundwater Monitoring

Water levels have been monitored in the District by the TWDB, municipalities, and other entities for many decades. The measurement of water levels is fundamental to the characterization of aquifer conditions. Water levels expressed as an elevation (termed hydraulic head) provide a direct measurement of the potential energy in an aquifer at the well and screen location. Groundwater flows from high water-level elevation to low water-level elevation. As water levels decline, available drawdown also declines, which reduces well productivity and increases production energy costs.

Kelley and others (2014) provide a comprehensive review of water-level data for both the northern Trinity and Woodbine aquifers both regionally and specifically in the District. Most water-level measurements available in the District have been measured post-1940. This time frame around 1940 approximately coincides with the steep increase in pumping in the northern Trinity aquifer in the District. Water-level decline in response to development in the northern Trinity aquifer is well documented in the District by many authors and most recently by Kelley and others (2014). Historical declines in water levels in the Woodbine aquifer are estimated to be locally as high as 200 feet in the confined portions of the aquifer in the eastern portion of the District and significantly less in outcrop areas. Historical declines in the Paluxy aquifer are estimated to be less than 100 feet in the outcrop in the northwestern portion of the District to approximately 600 feet in the far eastern portions of the District where the aquifer is confined. Estimated historical declines in the Hosston aquifer range between 500 and 600 feet in the western portion of the District to approximately 1,100 feet in the far eastern portions of the District.

Kelley and others (2014) calculated average decline or rebound rates of water levels based upon historical water level monitoring data in the District. For the Paluxy aquifer, the average decline was 5.5 feet per year. For the Glen Rose Formation, the average rate of decline was approximately 14 feet per year. For the Hosston aquifer, the average rate of decline was approximately 16 feet per year. Generally speaking, declines in water levels in all aquifers are less in the outcrop portions of the aquifer and as a result tend to be greatest at depth (to the East) within any given aquifer.

Figure 20 shows a location map of wells historically monitored within the District, and Figures 21 through 68 show water level hydrographs for these wells. Only measurements flagged as "publishable" by the TWDB or provided by the District are shown. Some wells include measurements collected in 2020 and 2021 by NTGCD that have not yet been updated in the TWDB Groundwater Database.

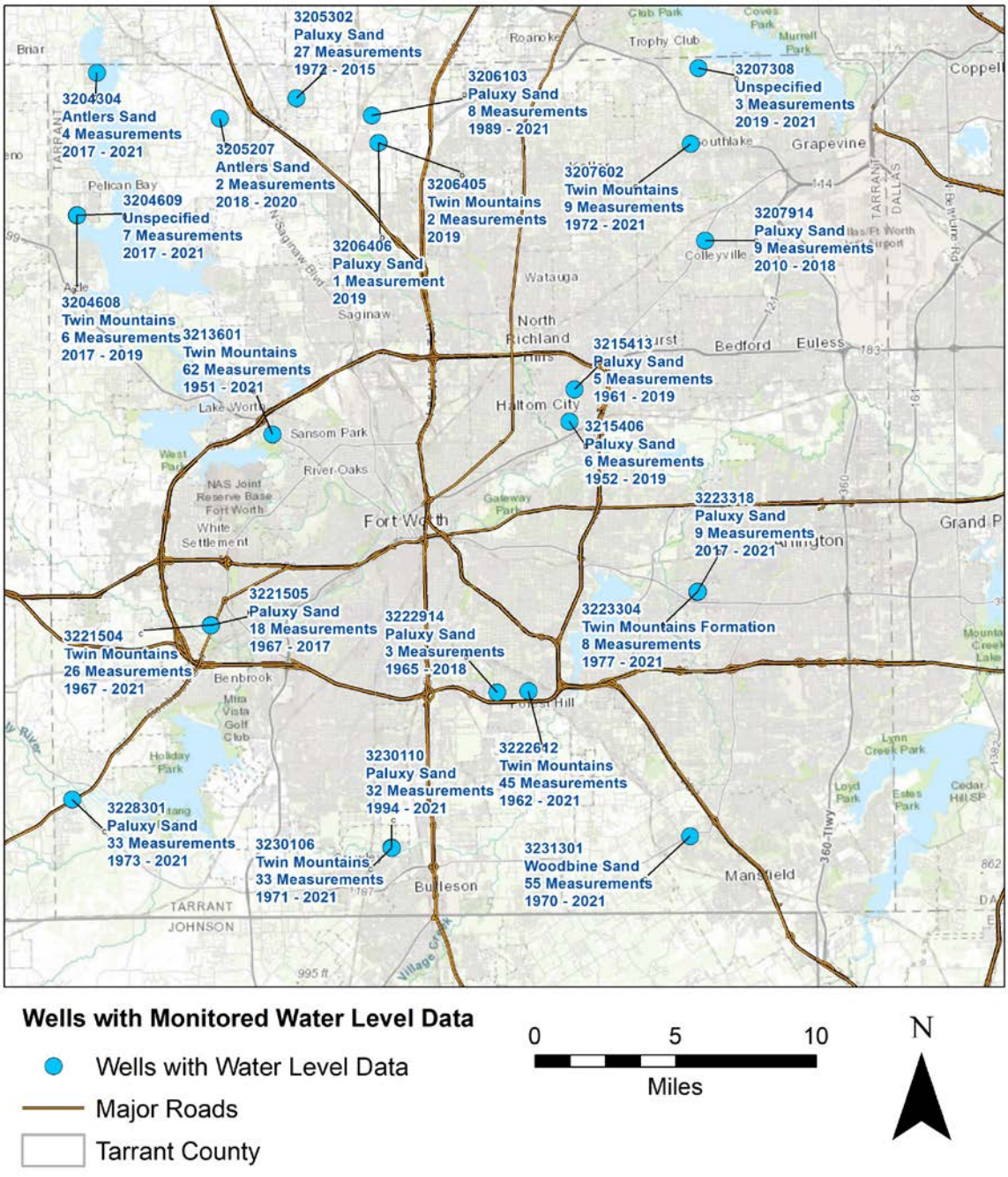
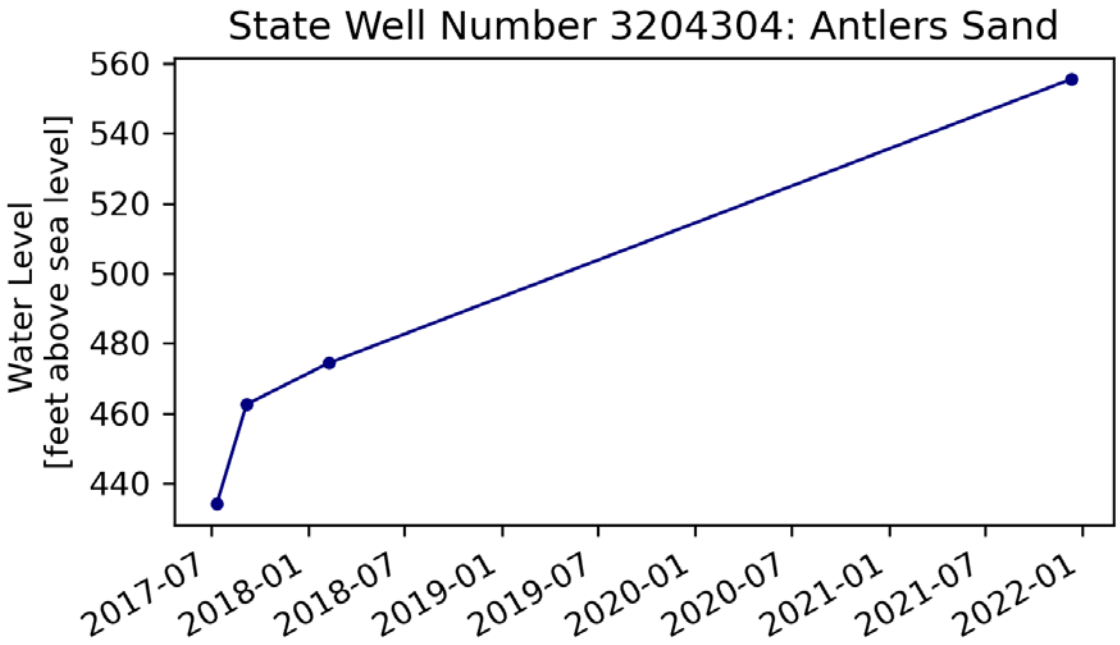
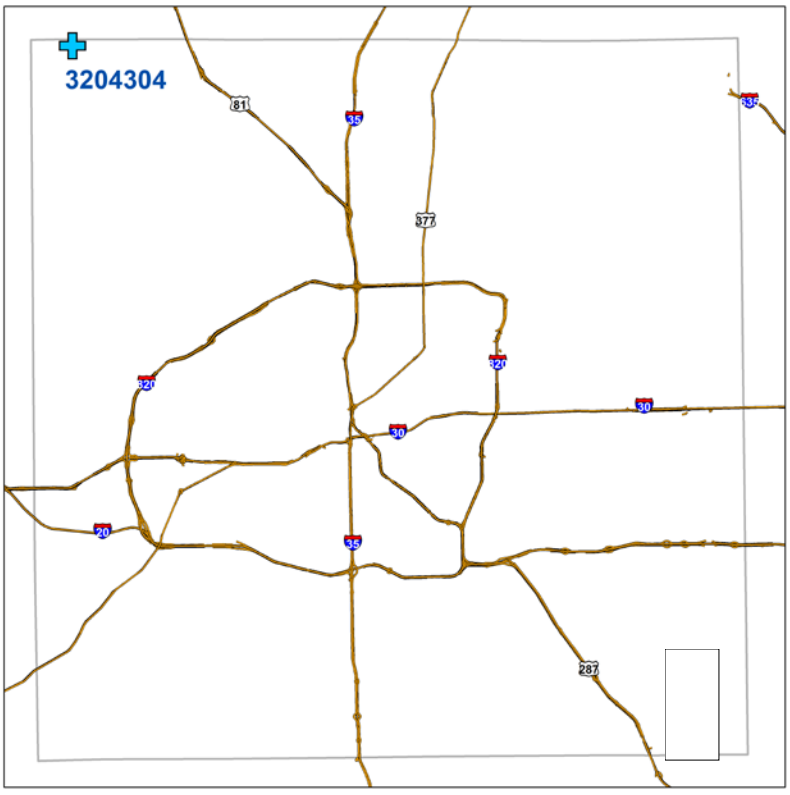
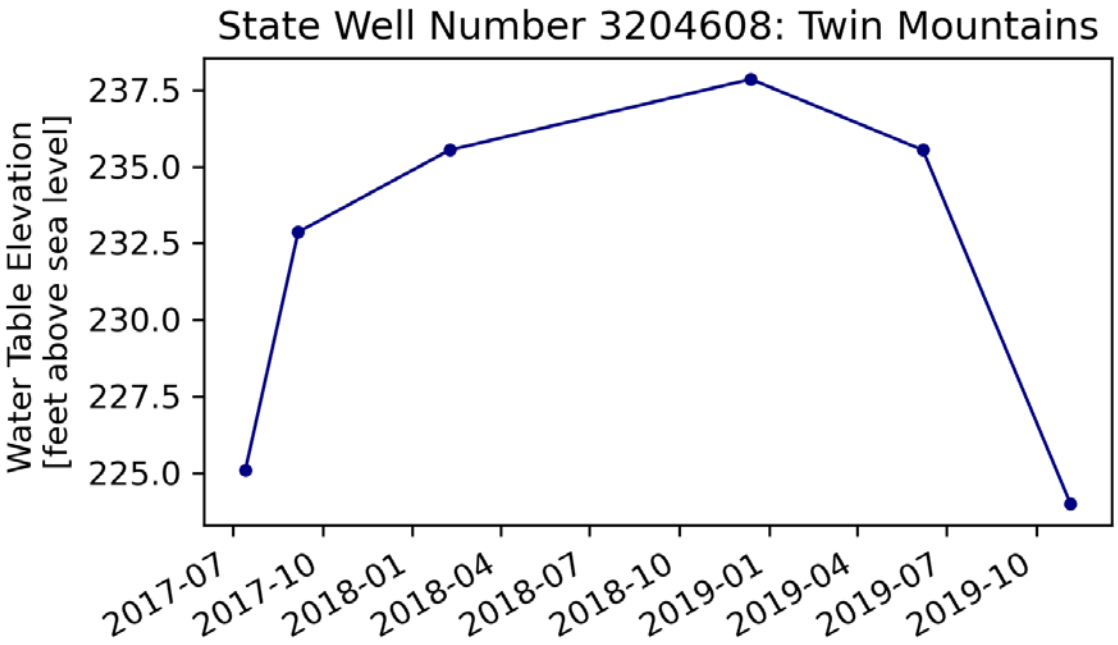


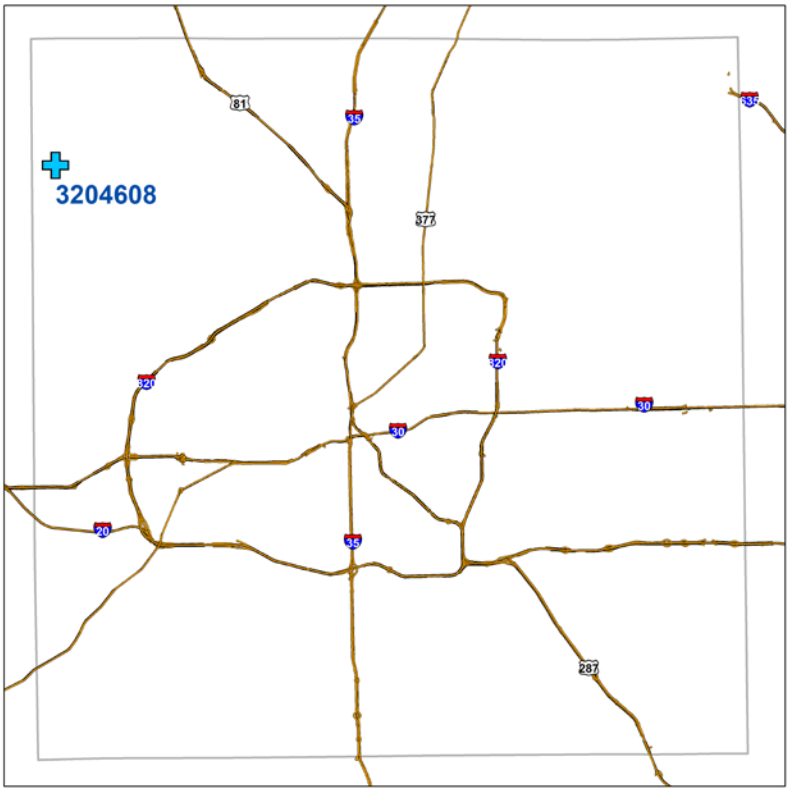
Figure 20. Location of Wells with Water Levels Reported by the Texas Water Development Board



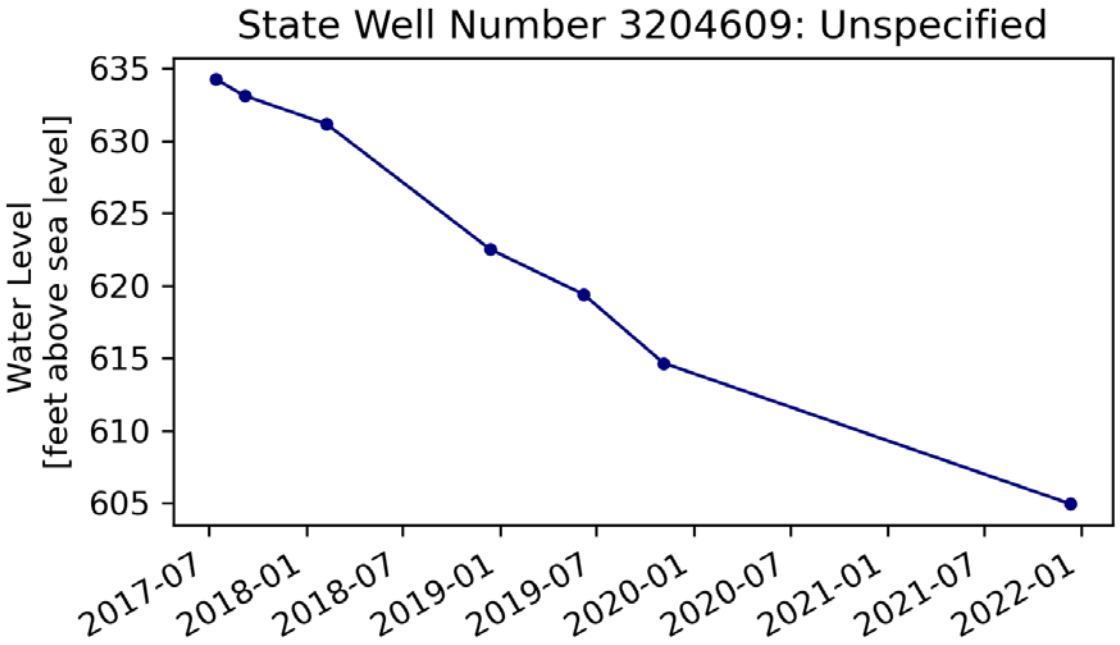


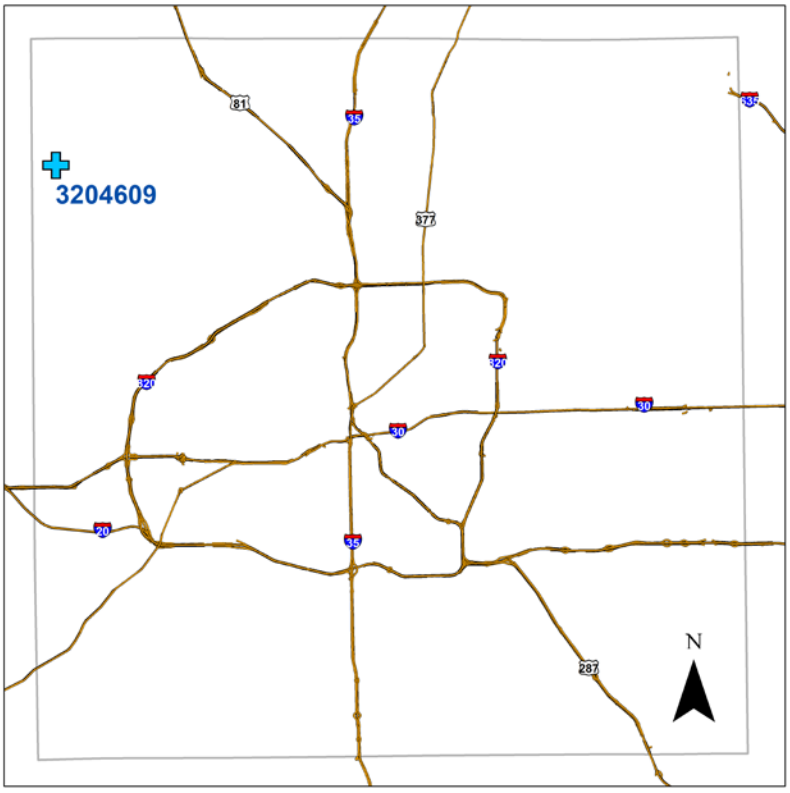
Figures 21, 22. Hydrograph and location of State Well Number 3204304



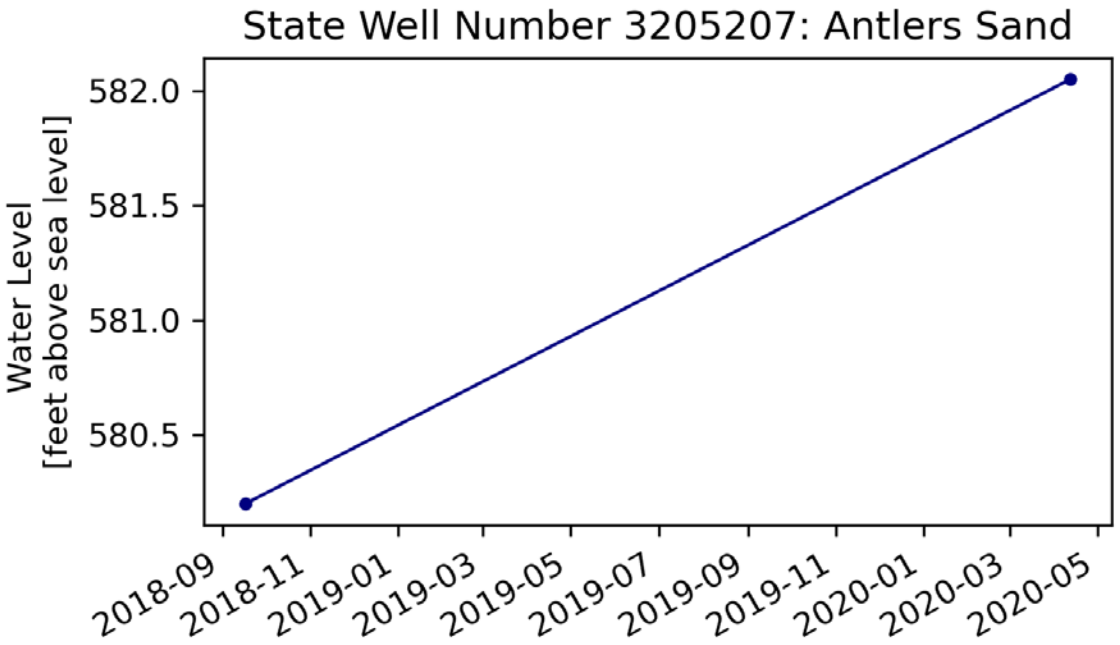


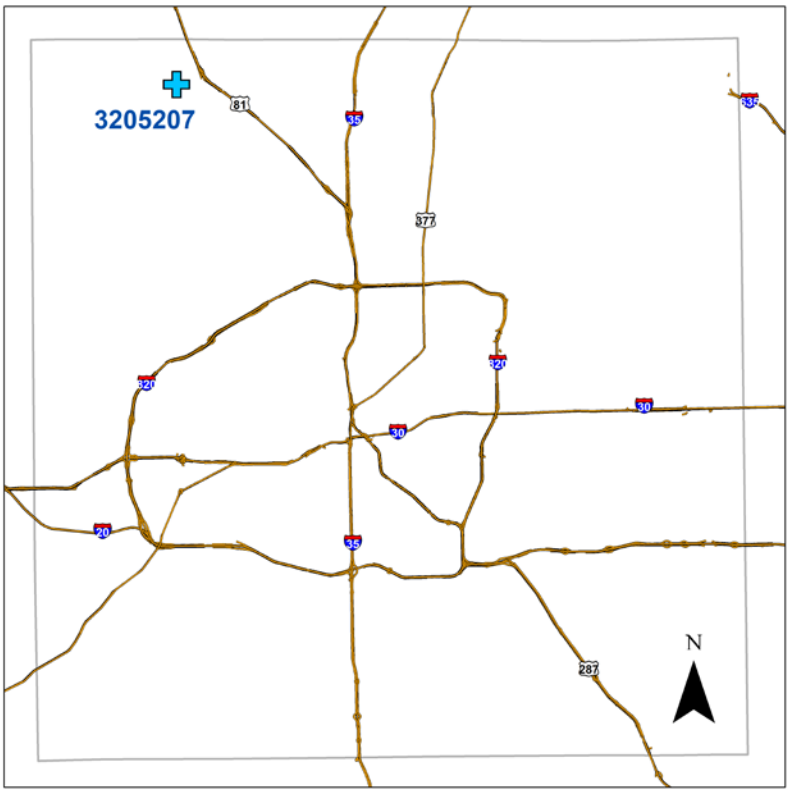
Figures 23, 24. Hydrograph and location of State Well Number 3204608



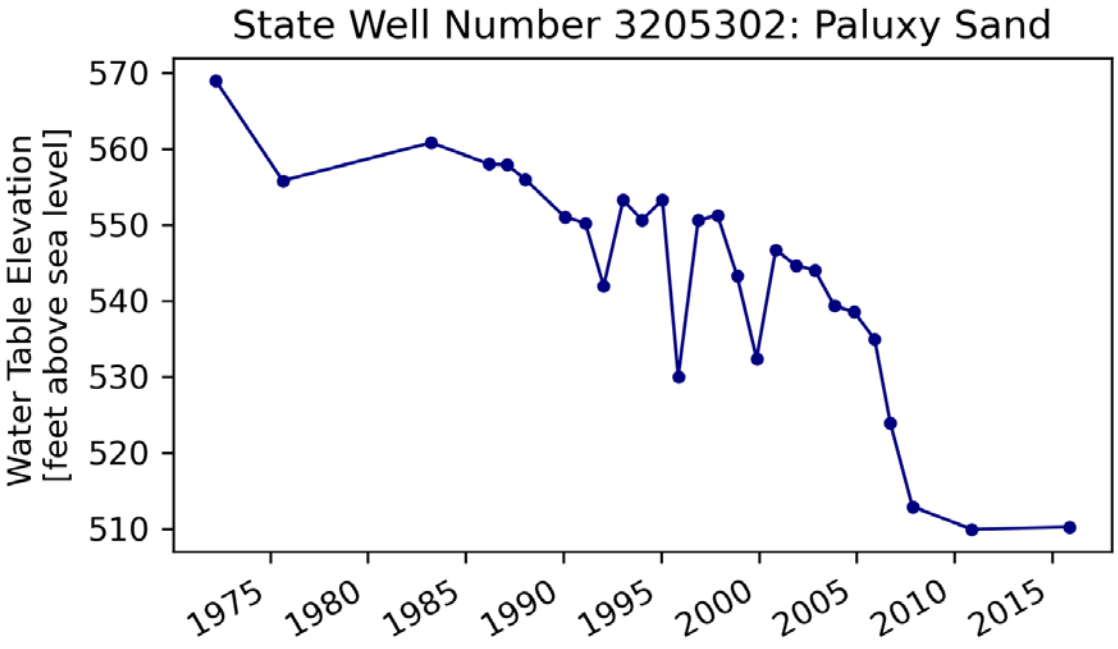


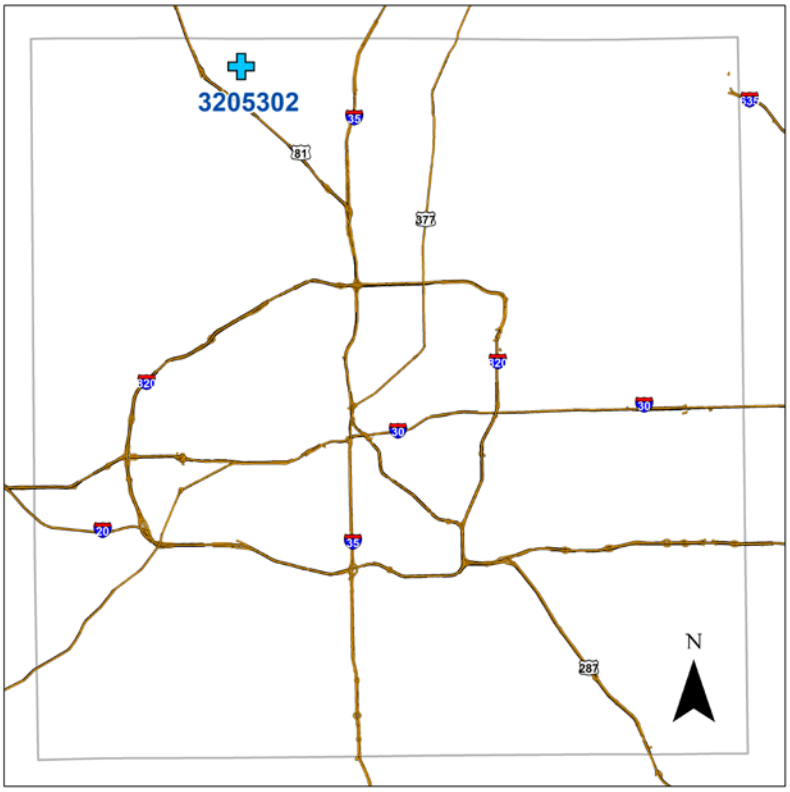
Figures 25, 26. Hydrograph and location of State Well Number 3204609



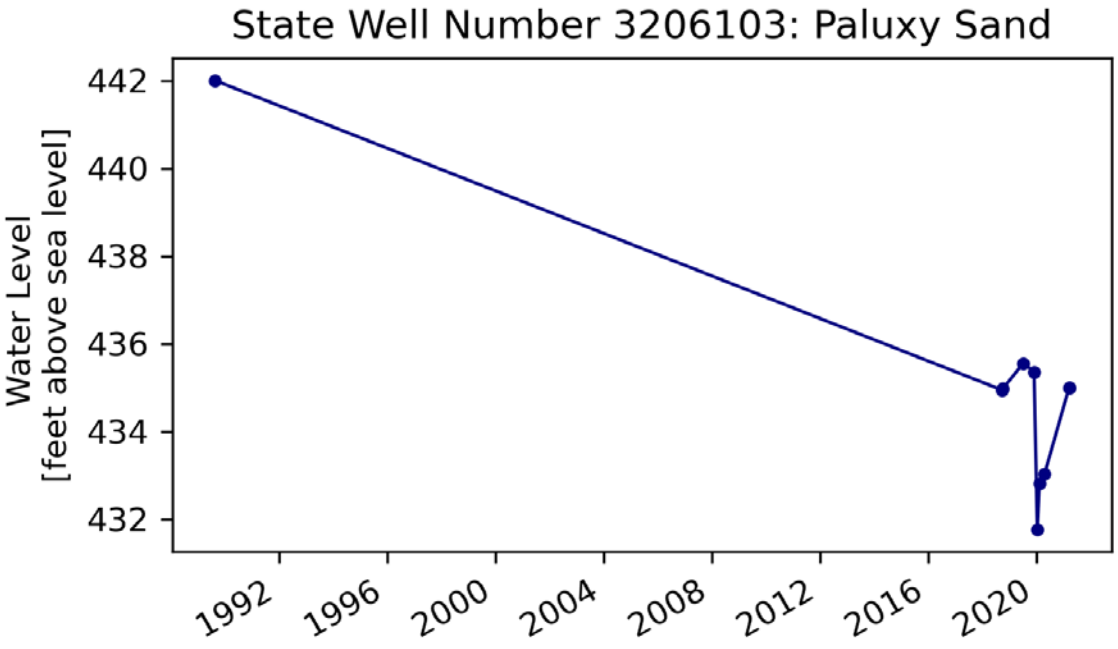


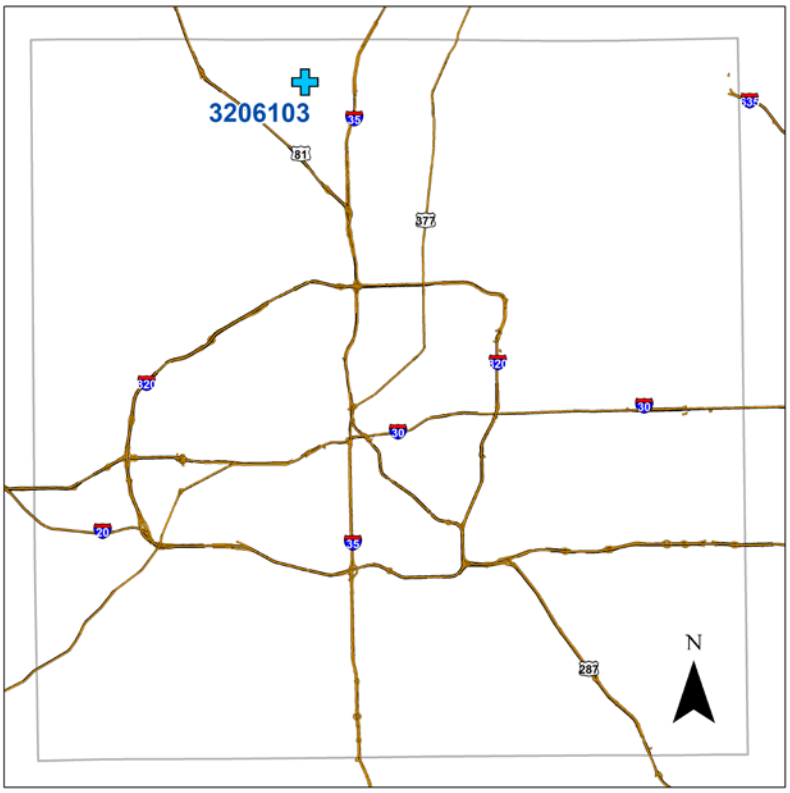
Figures 27, 28. Hydrograph and location of State Well Number 3205207



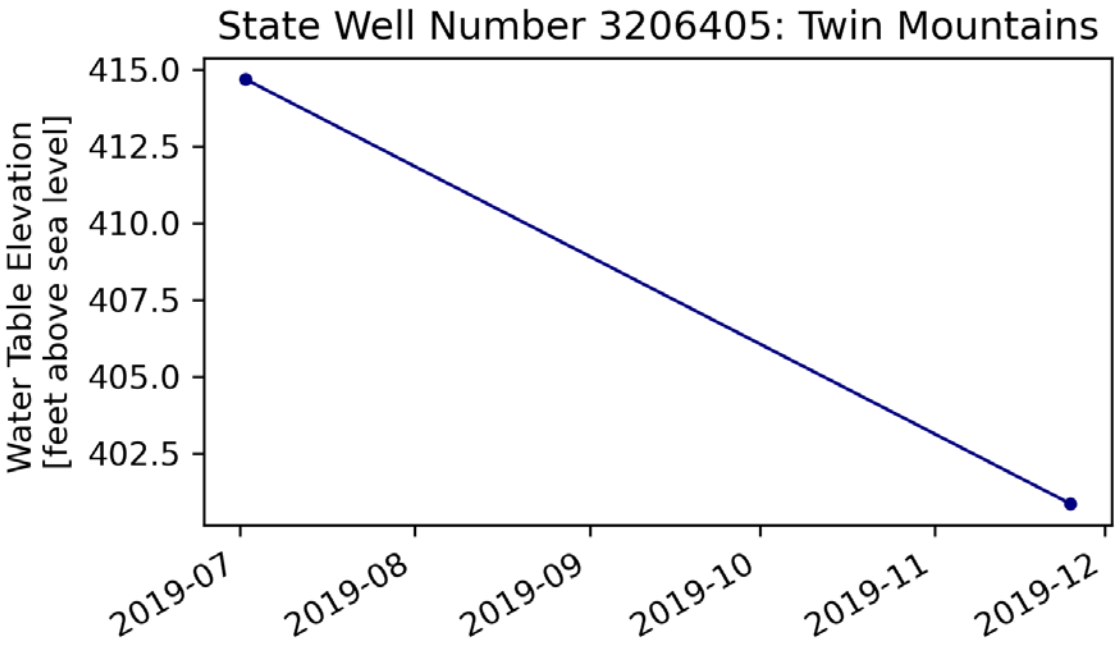


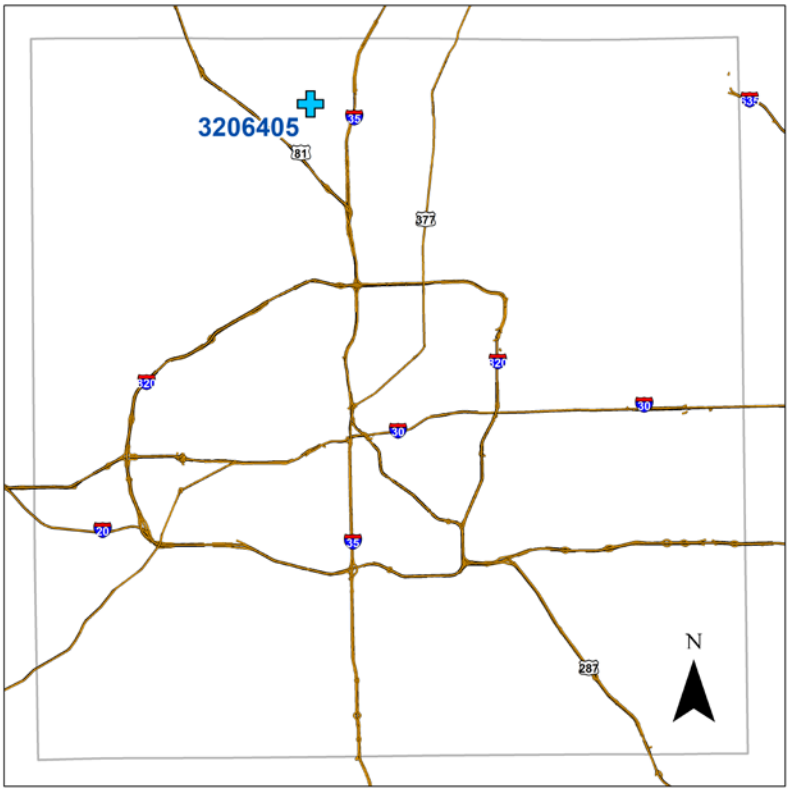
Figures 29, 30. Hydrograph and location of State Well Number 3205302



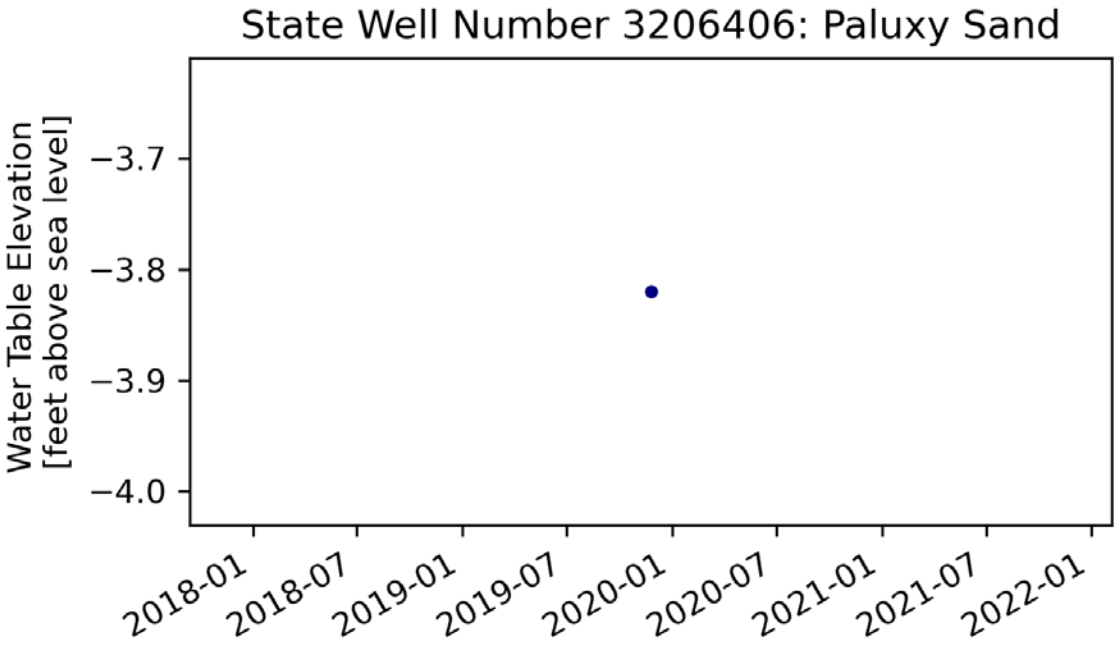


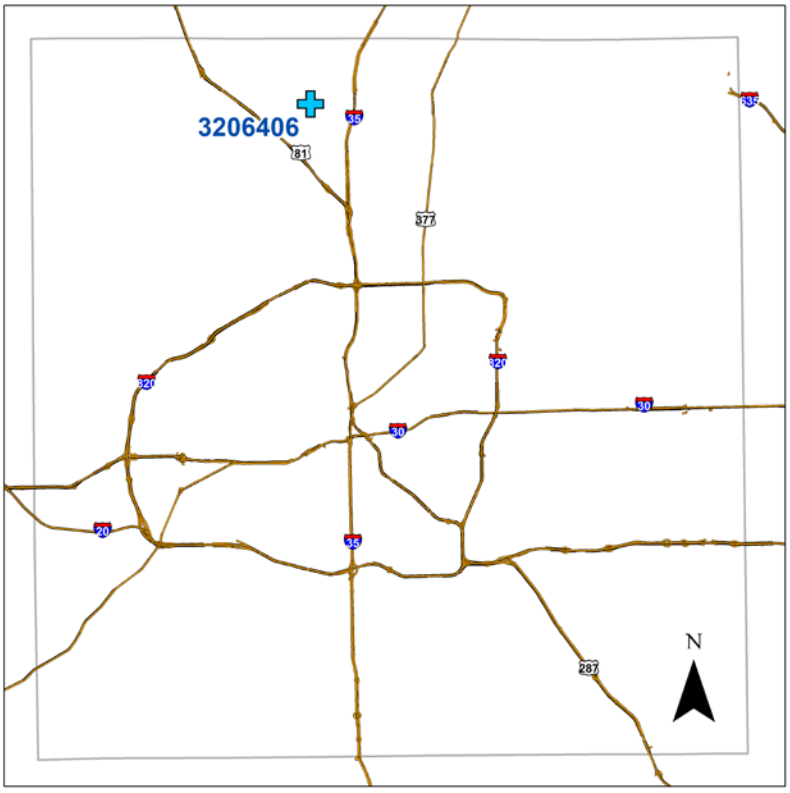
Figures 31, 32. Hydrograph and location of State Well Number 3206103



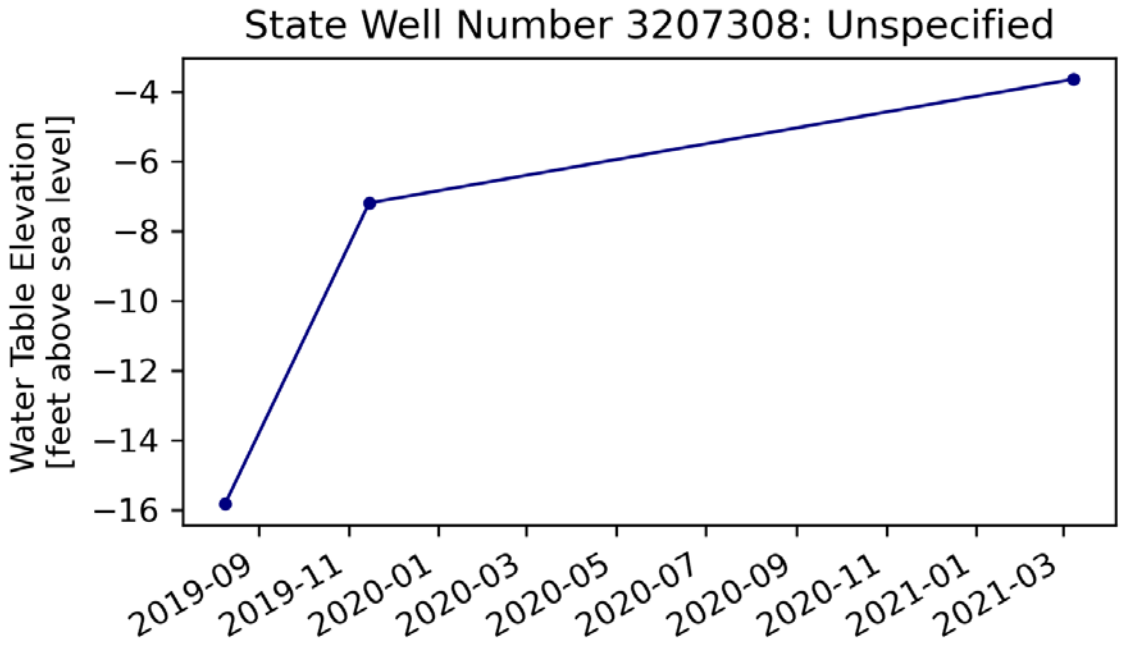


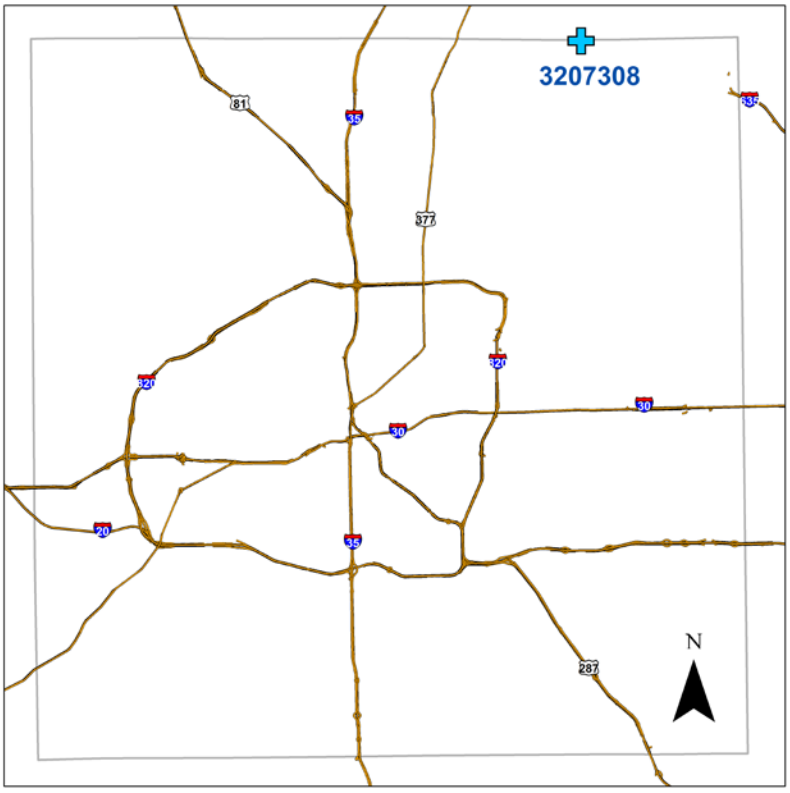
Figures 33, 34. Hydrograph and location of State Well Number 3206405





Figures 35, 36. Hydrograph and location of State Well Number 3206406





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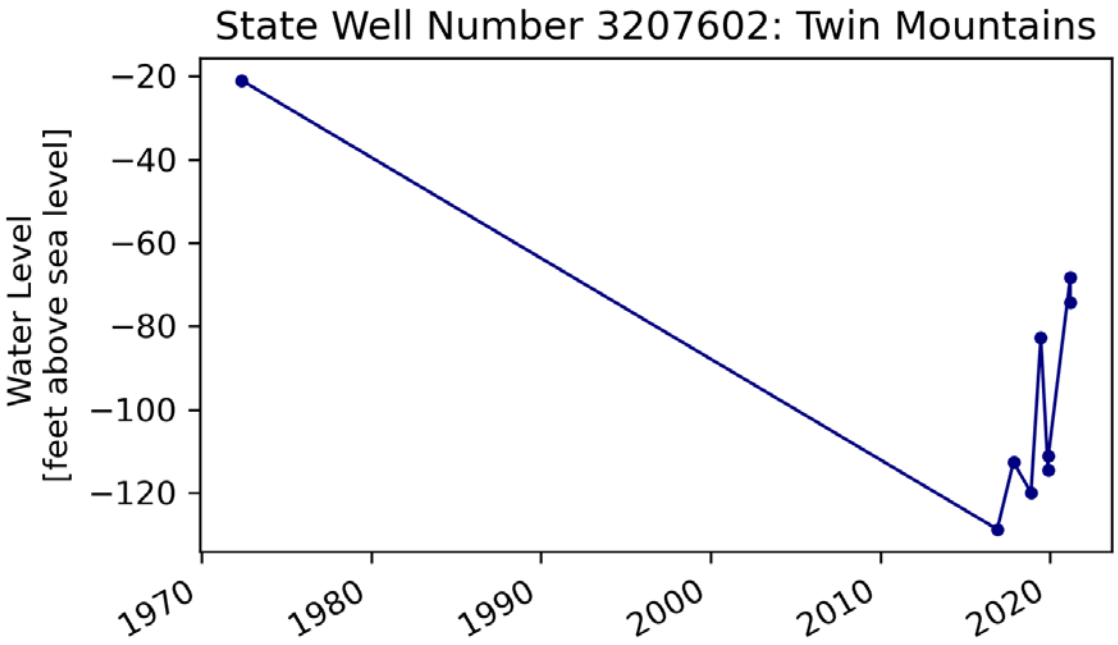

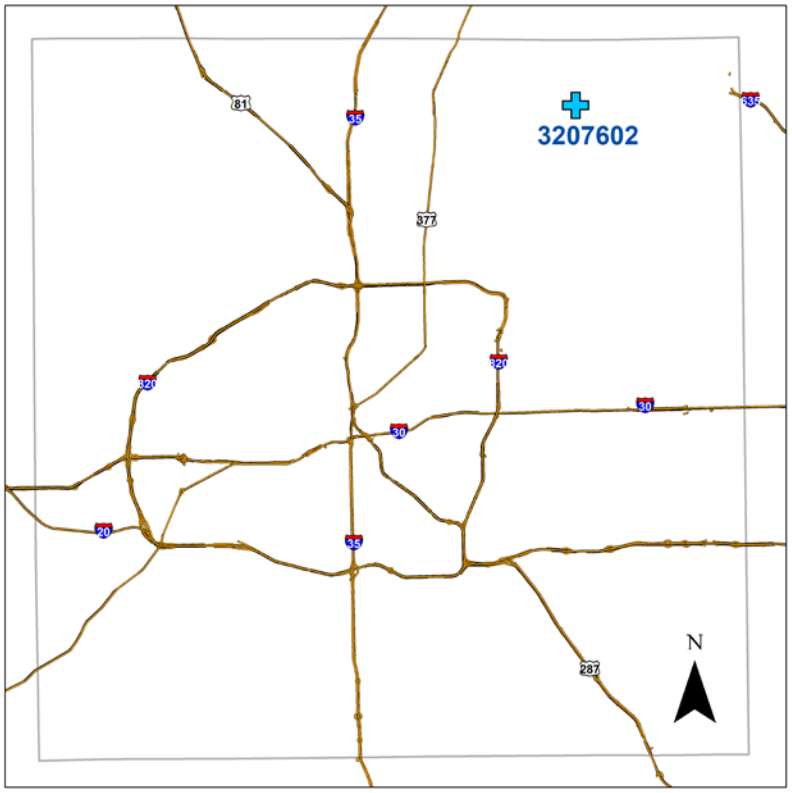

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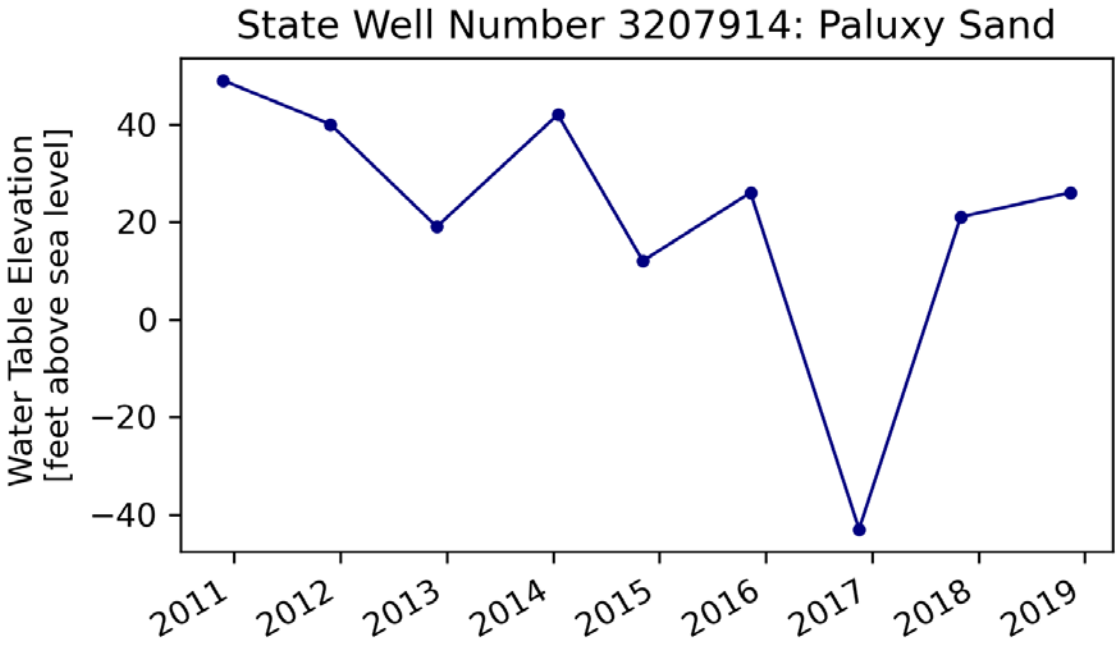
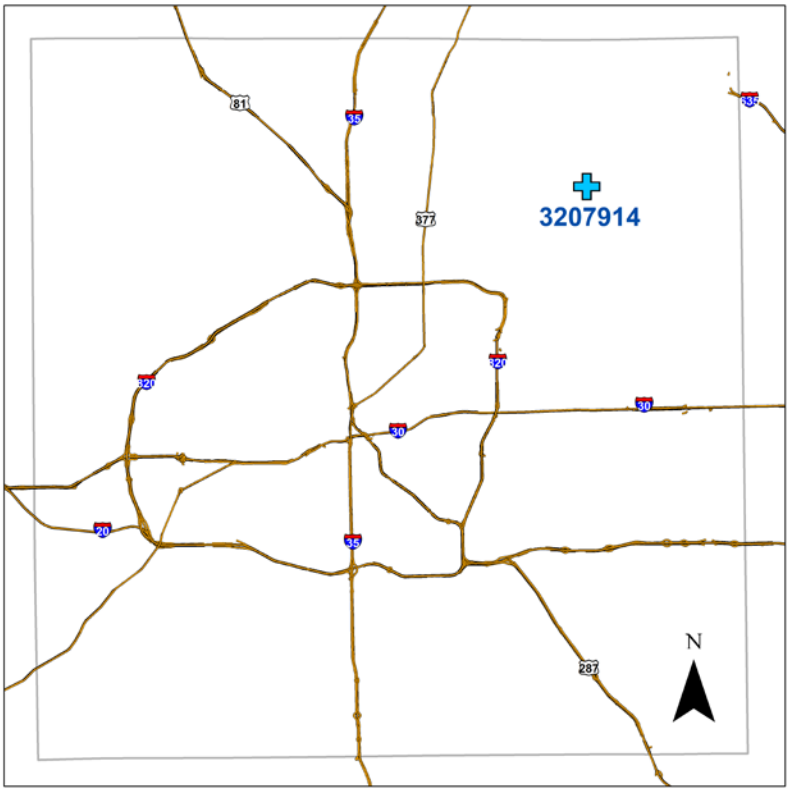
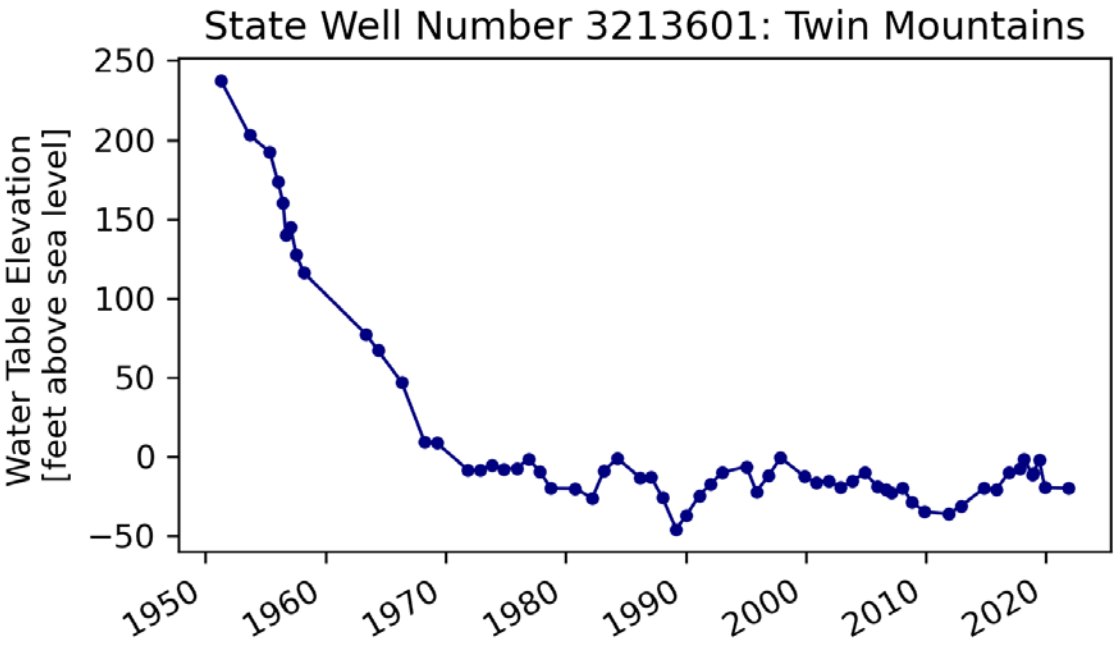
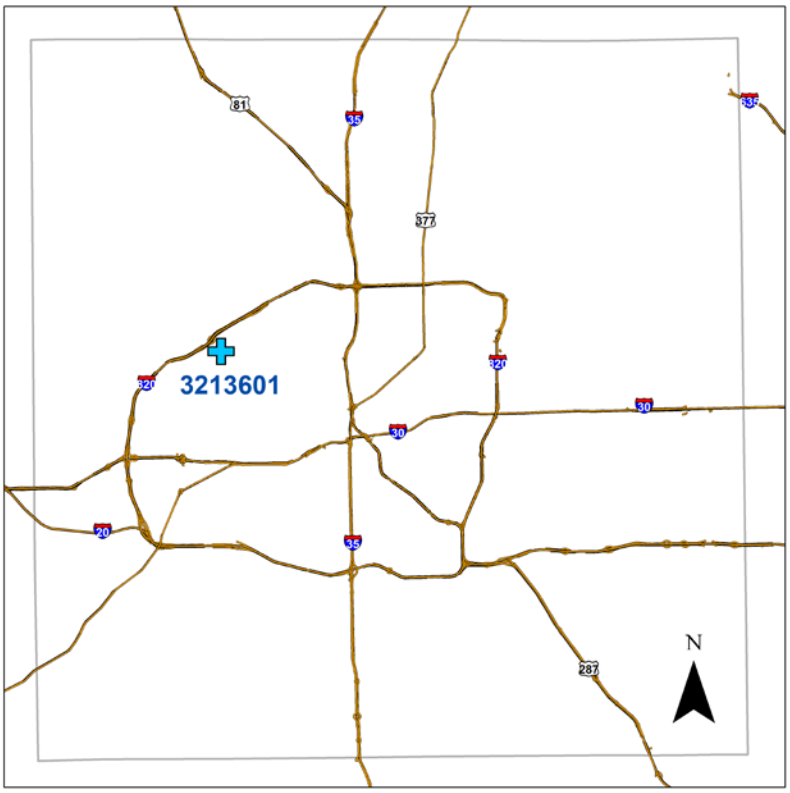




Figures 41, 42. Hydrograph and location of State Well Number 3207914





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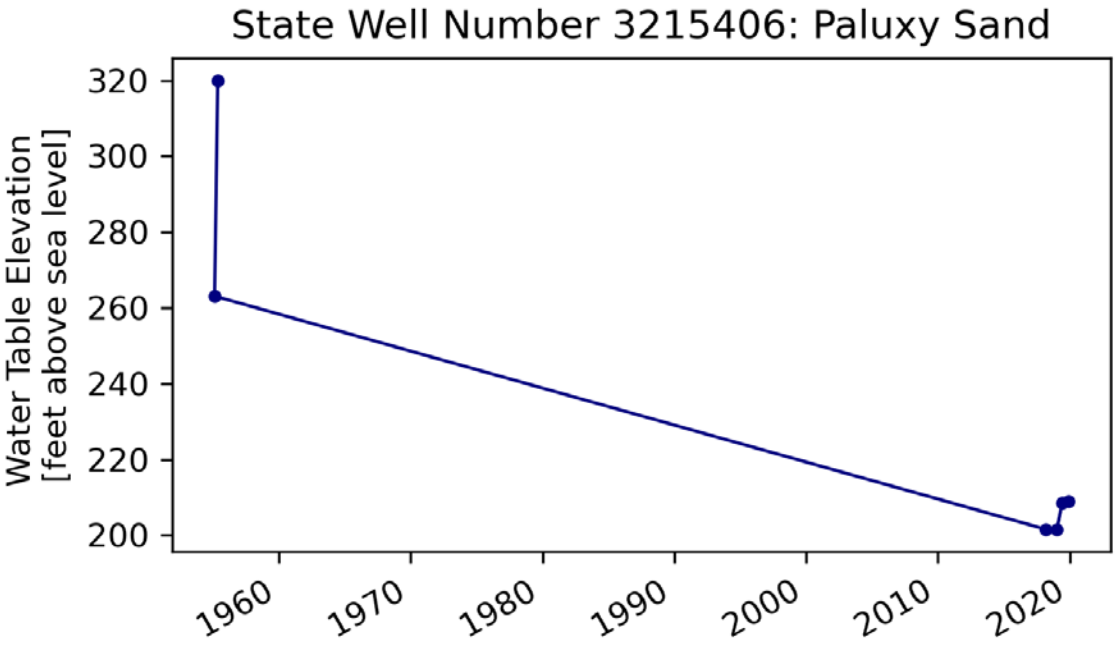
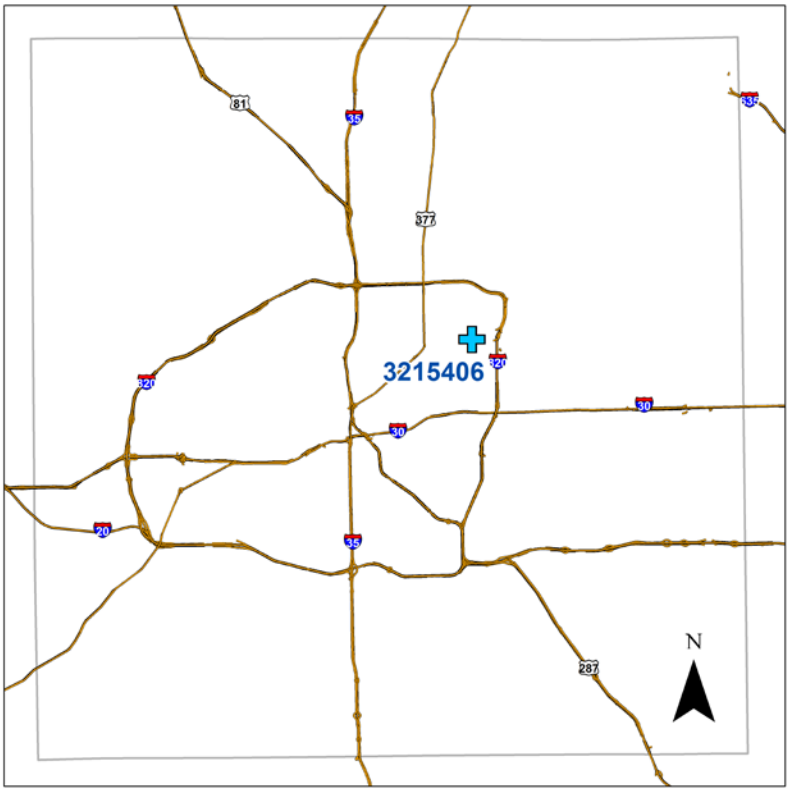
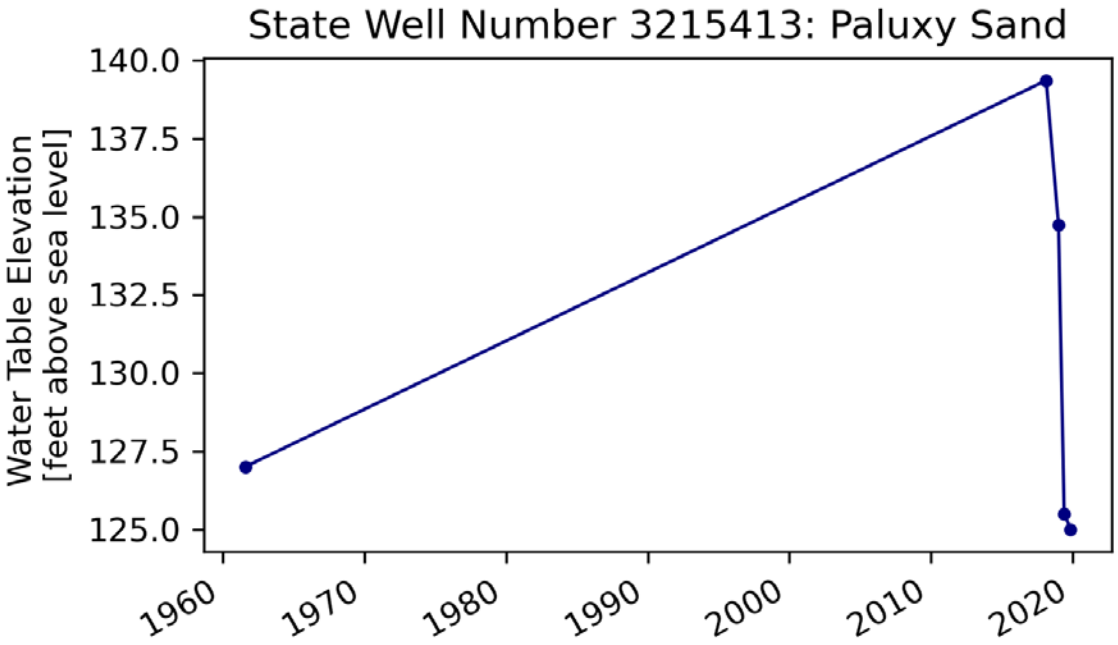
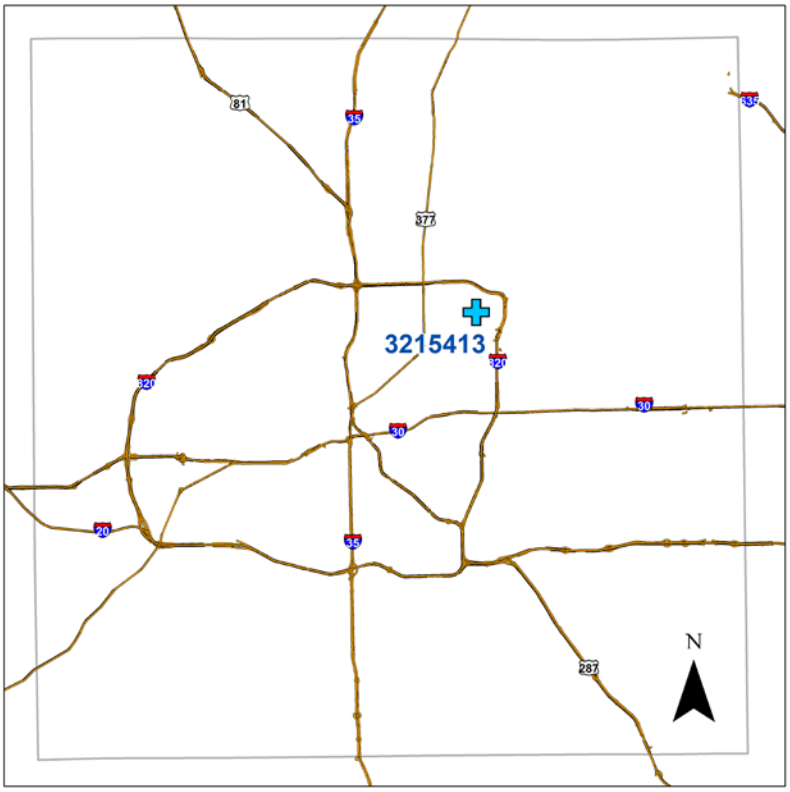


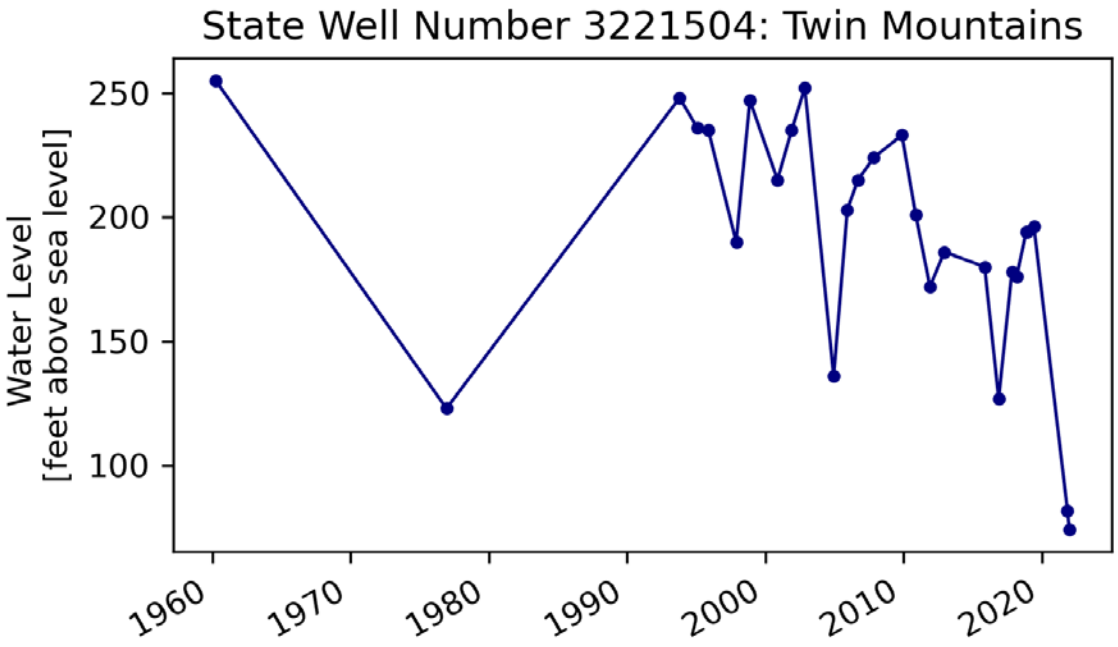


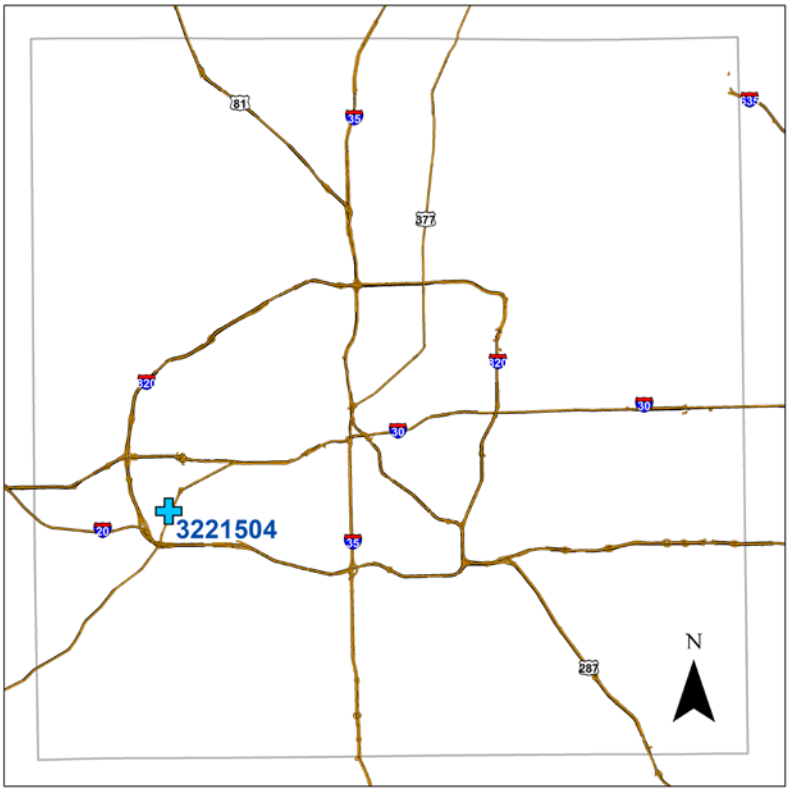
Figures 45, 46. Hydrograph and location of State Well Number 3215406



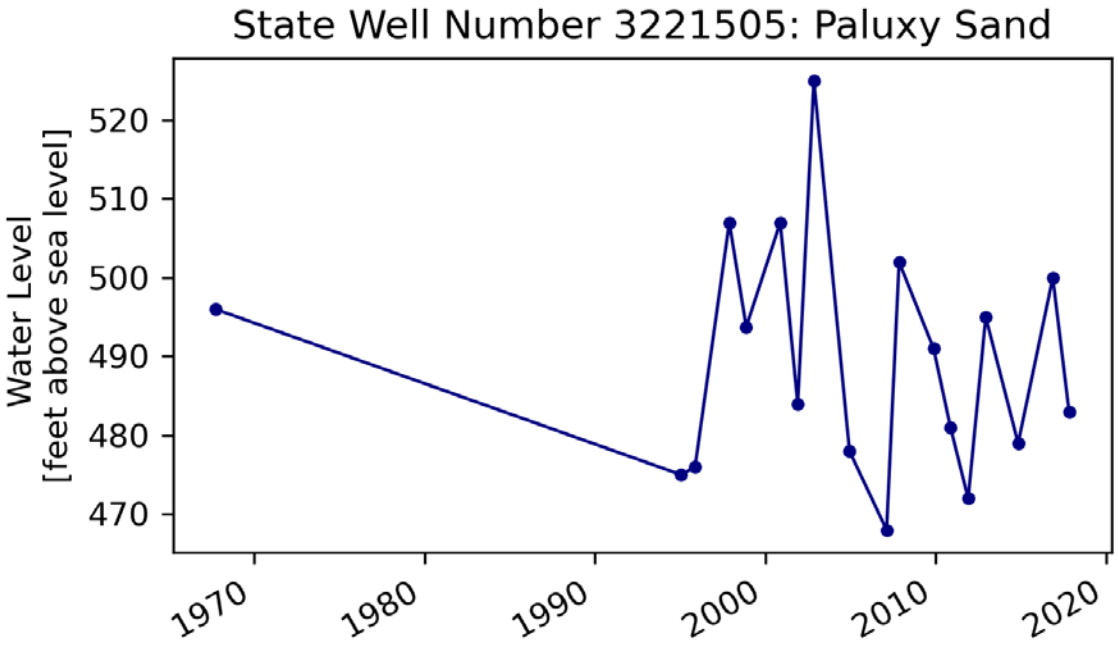


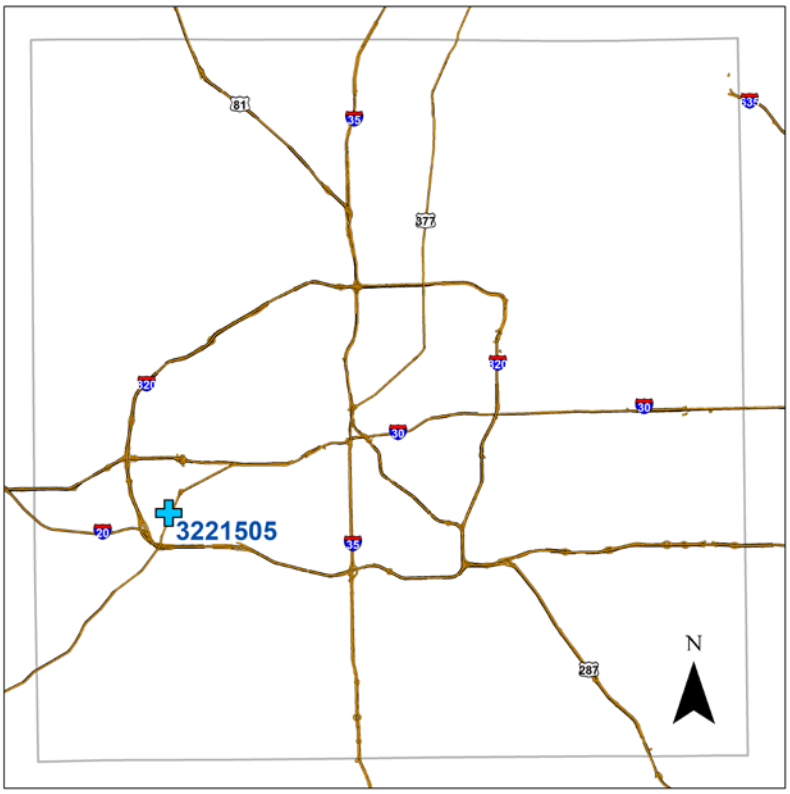
Figures 47, 48. Hydrograph and location of State Well Number 3215413



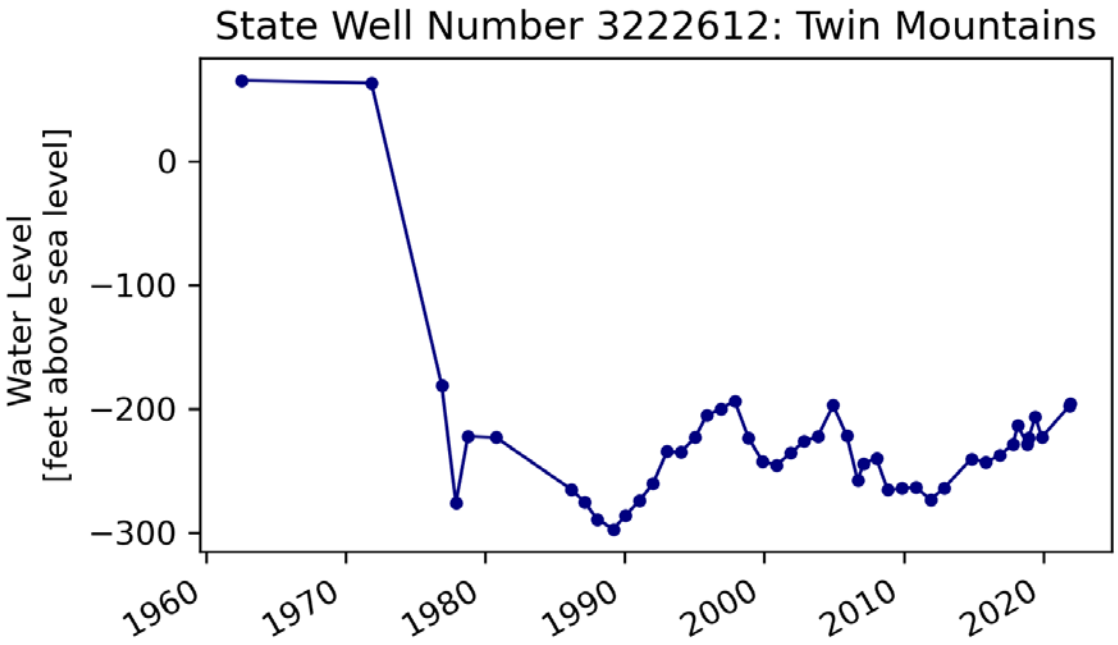


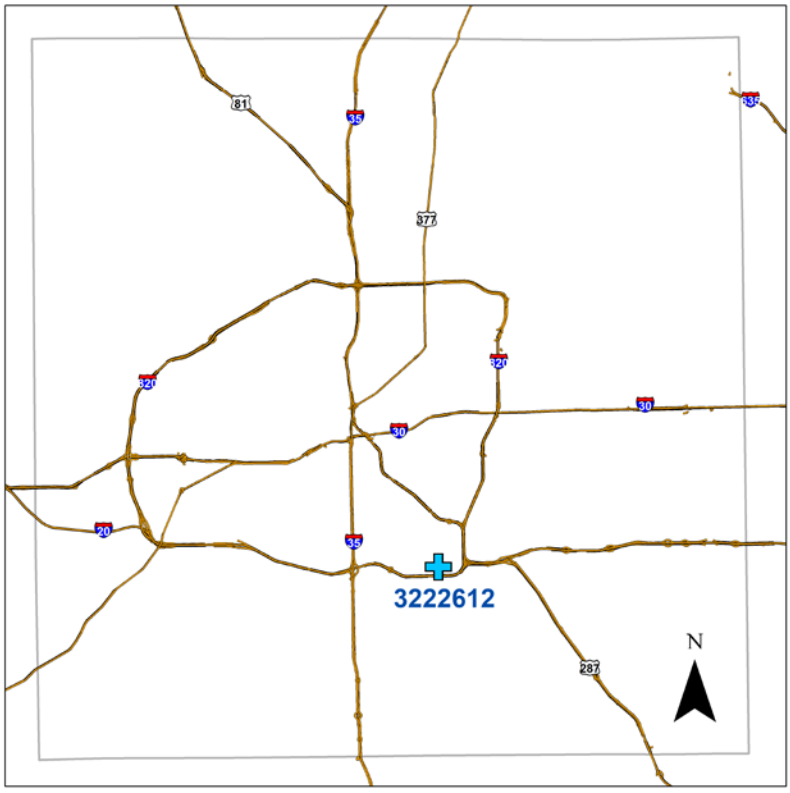
Figures 49, 50. Hydrograph and location of State Well Number 3221504



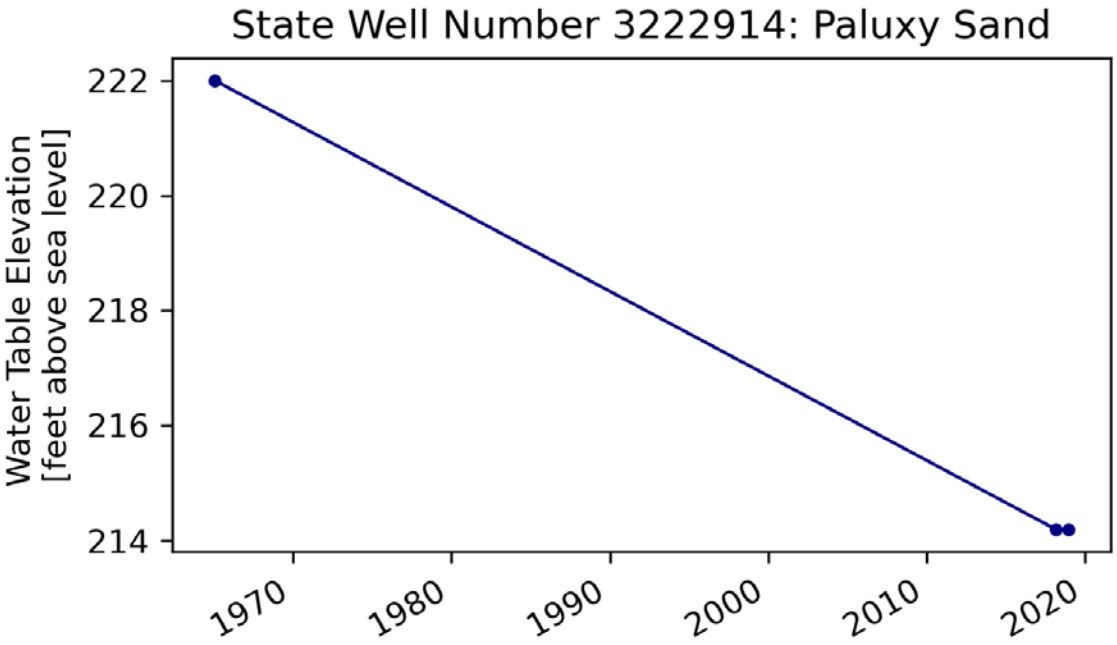


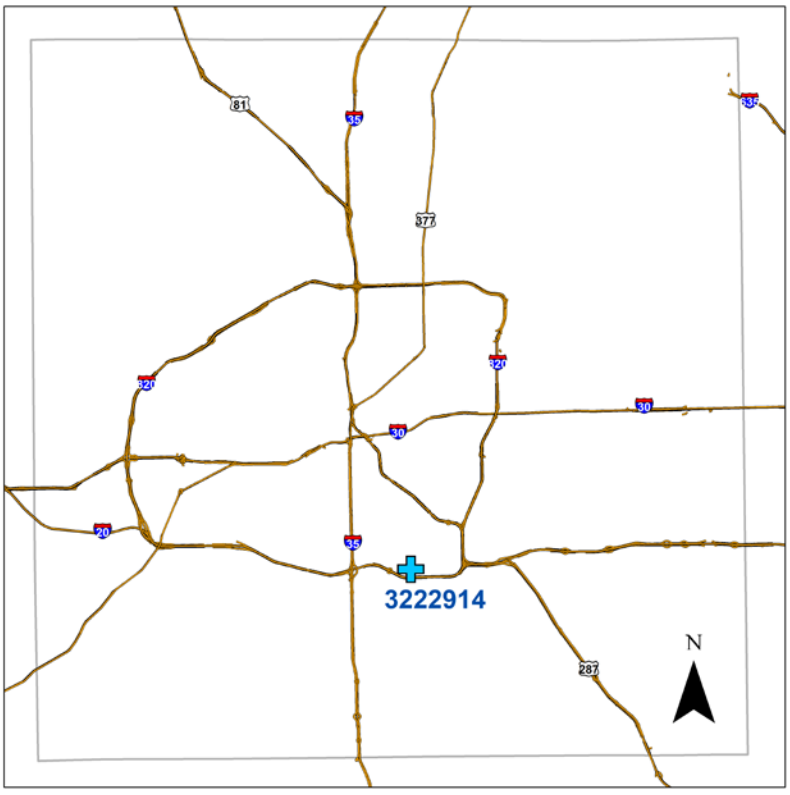
Figures 51, 52. Hydrograph and location of State Well Number 3221505



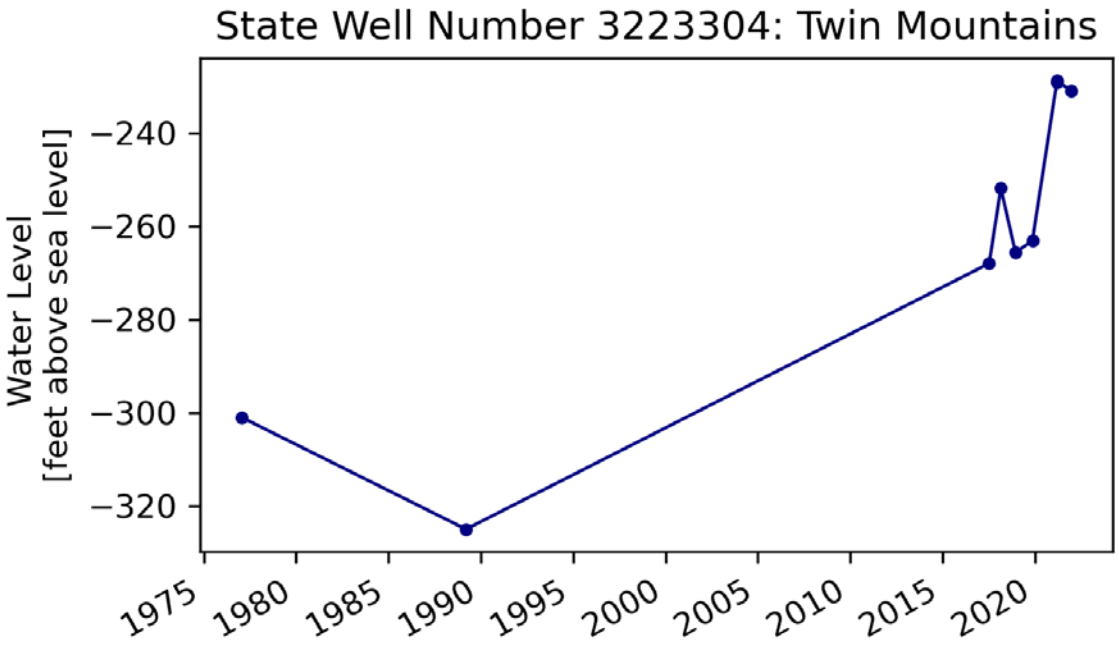


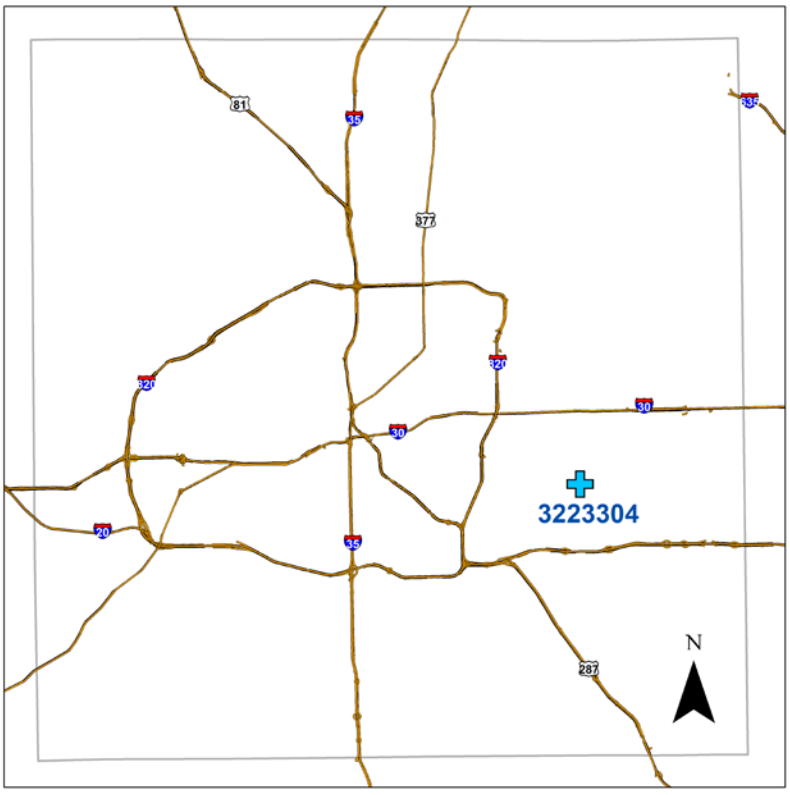
Figures 53, 54. Hydrograph and location of State Well Number 3222612



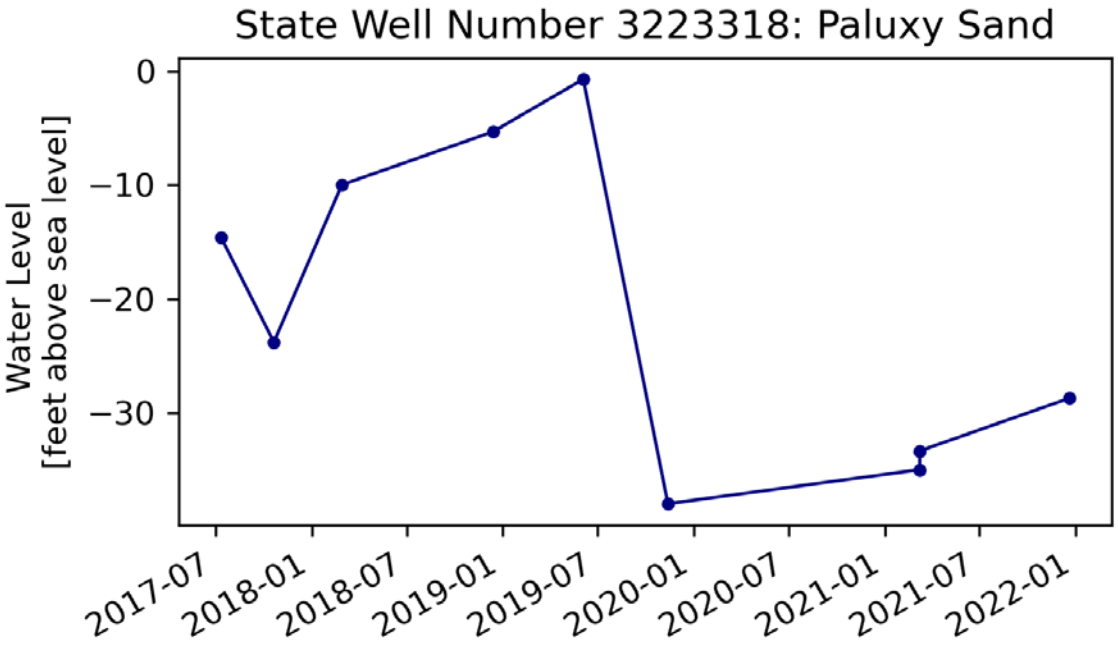


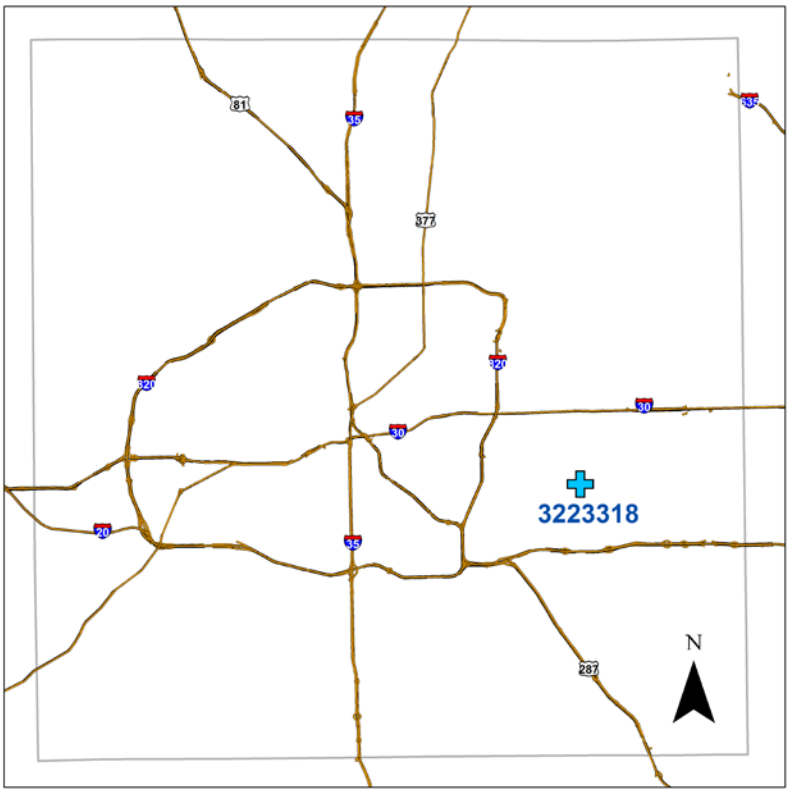
Figures 55, 56. Hydrograph and location of State Well Number 3222914



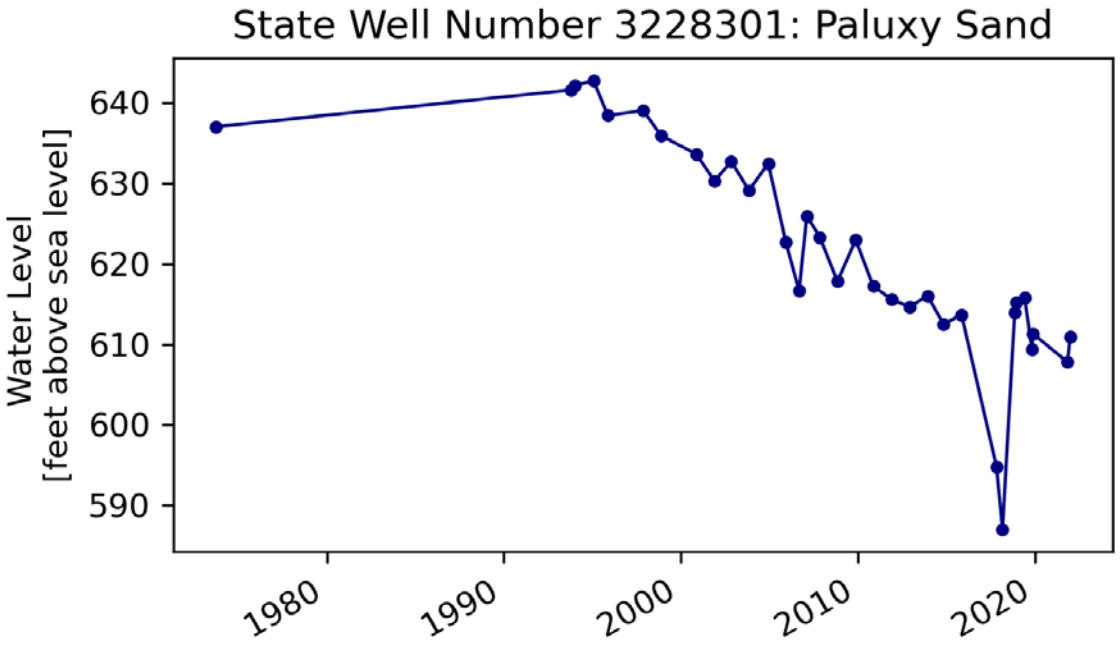


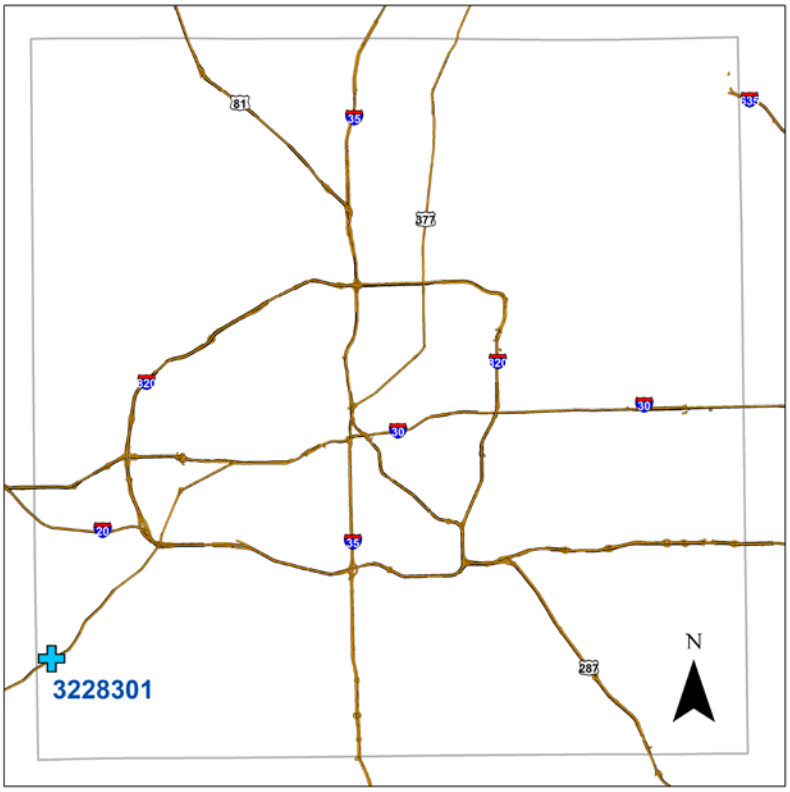
Figures 57, 58. Hydrograph and location of State Well Number 3223304



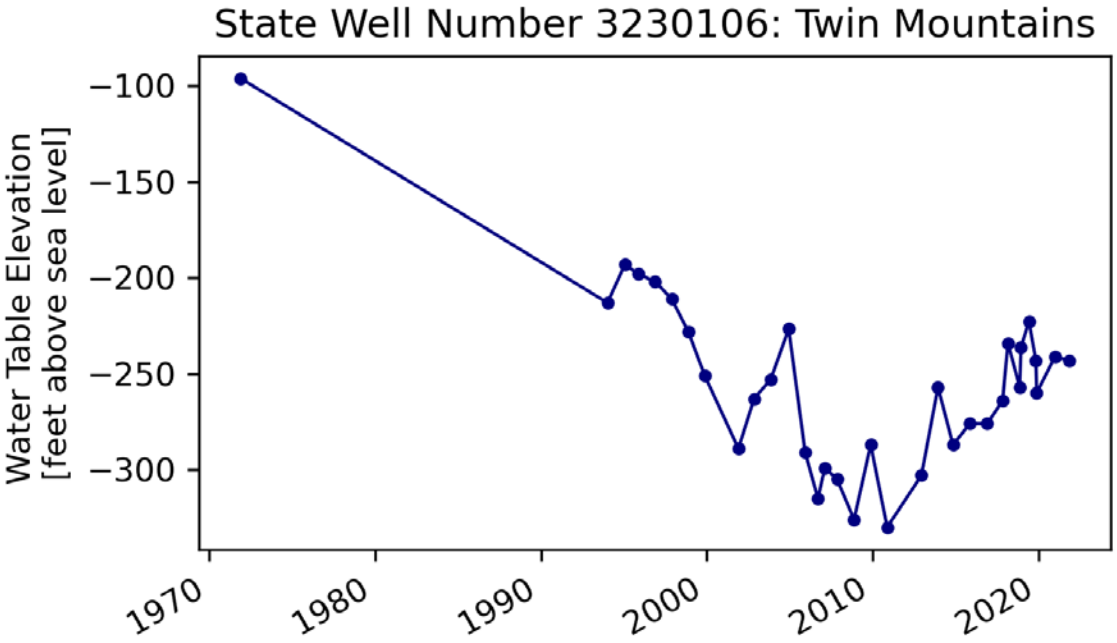


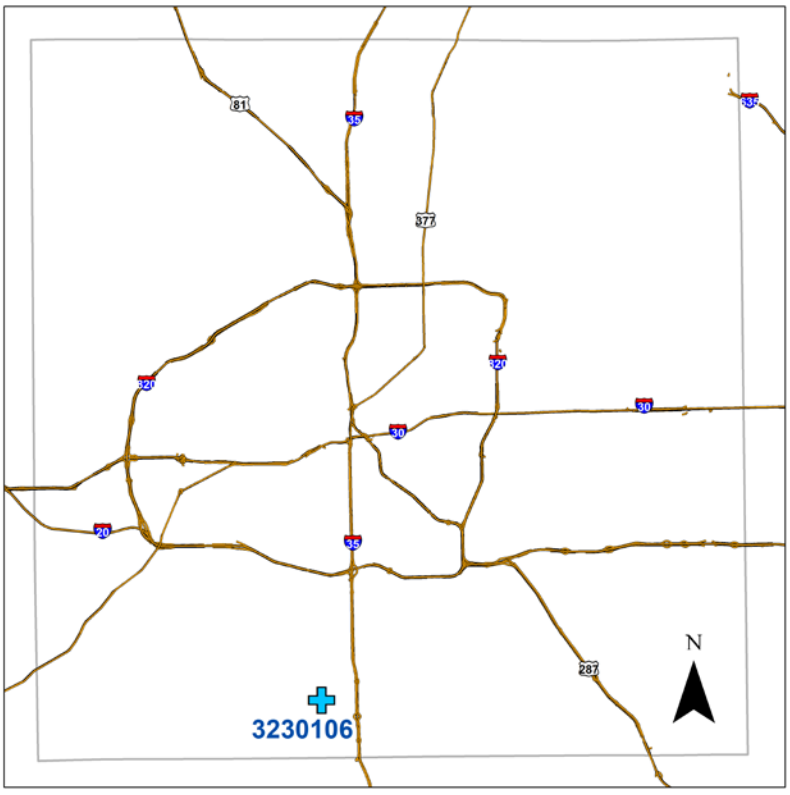
Figures 59, 60. Hydrograph and location of State Well Number 3223318



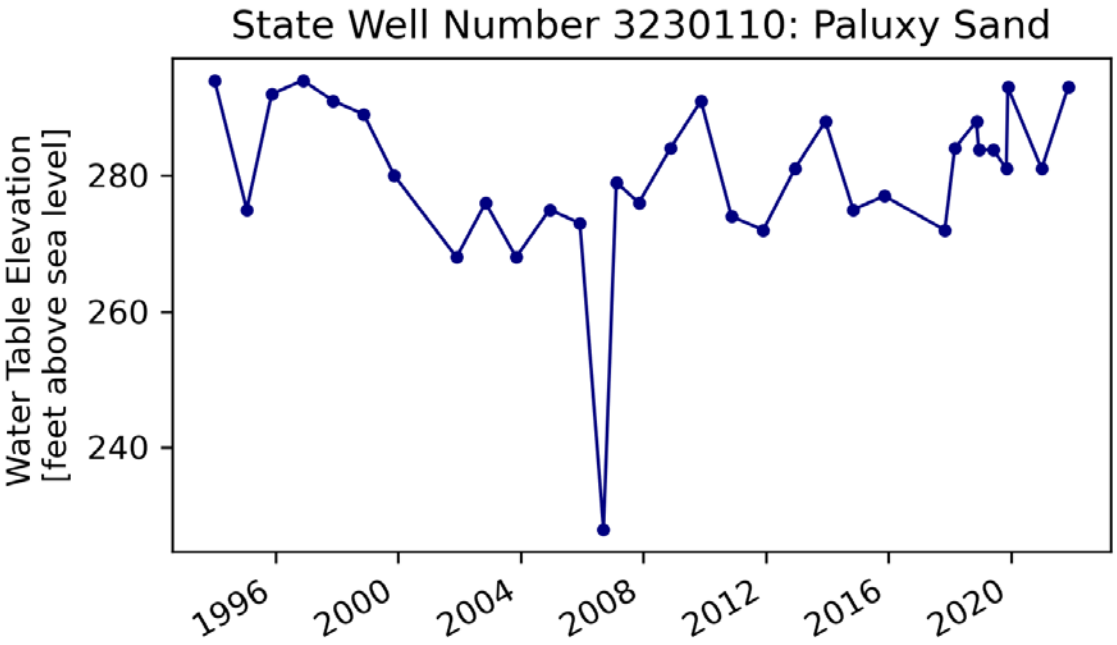


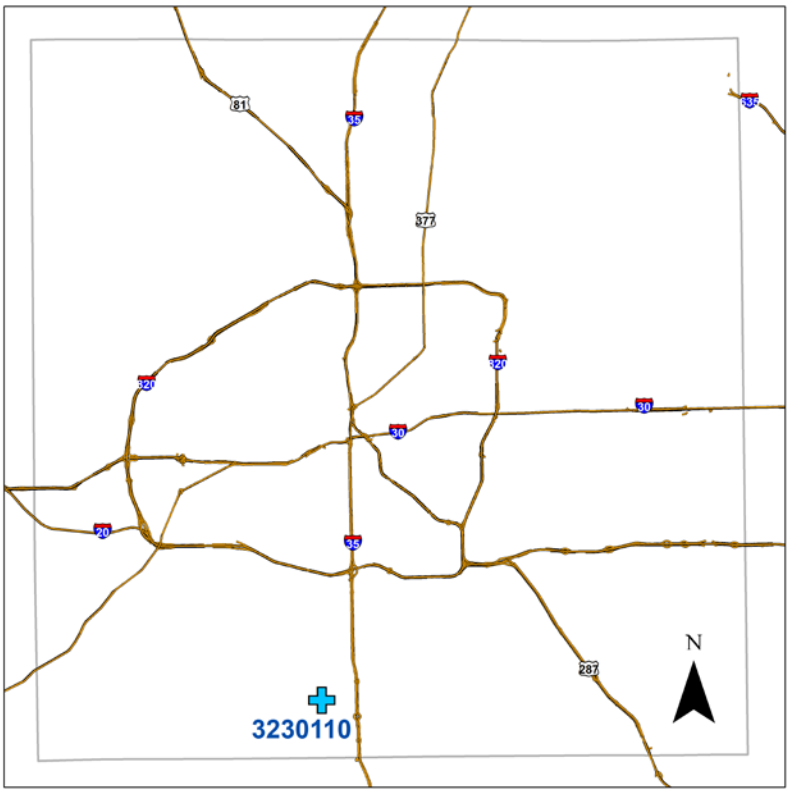
Figures 61, 62. Hydrograph and location of State Well Number 3228301



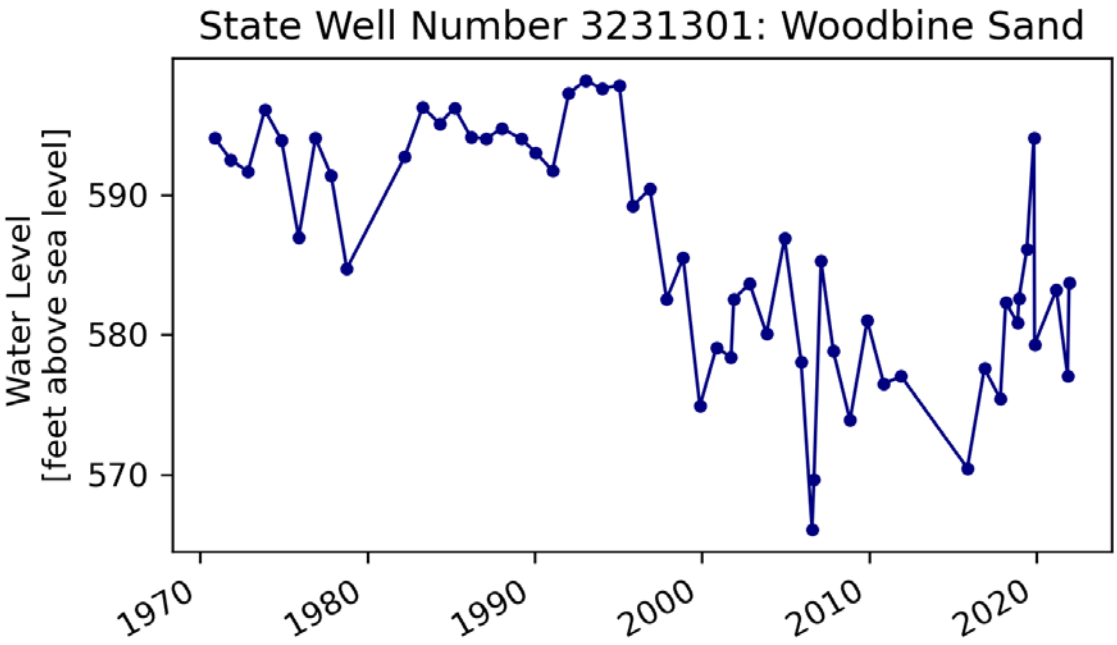


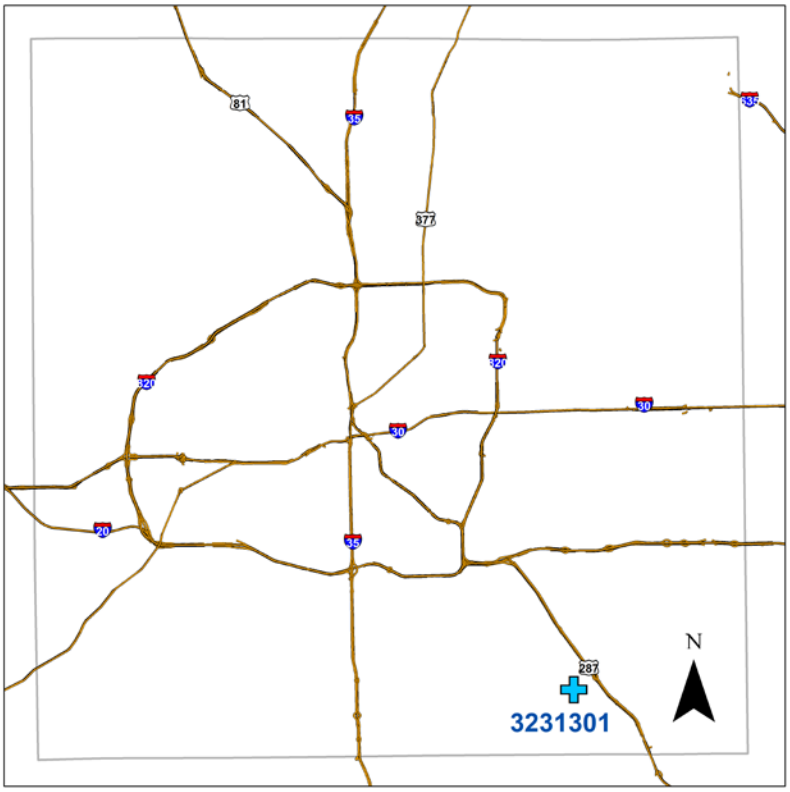
Figures 63, 64. Hydrograph and location of State Well Number 3230106





Figures 65, 66. Hydrograph and location of State Well Number 3230110





Figures 67, 68. Hydrograph and location of State Well Number 3231301

Annual Audit for Fiscal Year Ending December 31, 2021

Northern Trinity Groundwater Conservation District

ANNUAL FINANCIAL REPORT

DECEMBER 31, 2021

NORTHERN TRINITY GROUNDWATER CONSERVATION DISTRICT
Annual Financial Report
For the Years Ended December 31, 2021 and 2020

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ANNUAL FILING AFFIDAVIT

THE STATE OF TEXAS_____ }
COUNTY OF ____Tarrant____}

I, ____L. Russell Laughlin____ of the
(Name of Duly Authorized District Representative)

____Northern Trinity Groundwater Conservation District____
(Name of District)

hereby swear, or affirm, that the District named above has reviewed and approved at a meeting of the Board of the Directors of the District on _May 24, 2022_, its annual audit report for the fiscal year or period ended ____December 31, 2021___ and that copies of the annual audit report have been filed in the District's office, located at
____1100 Circle Drive Suite 300, Fort Worth, TX 76119____
(Address of District)

The annual filing affidavit and the attached copy of the audit report are being submitted to the Texas Commission on Environmental Quality in satisfaction of the annual filing requirements of Texas Water Code Section 49.194.

Date: May 24, 2022 By: _____
(Signature of District Representative)

L. Russell Laughlin, President, Board of Directors

Sworn to and subscribed to before me this 24th day of May, _____.

(SEAL) LAURA P. SCHUMACHER
My Notary ID # 130544375
Expires February 18, 2024

Laura P. Schumacher
(Signature of Notary)

My Commission Expires On: February 18, 2024.
Notary Public in the State of Texas.

BMY
Boucher, Morgan and Young, a P.C.

INDEPENDENT AUDITORS' REPORT

Board of Directors and General Manager
Northern Trinity Groundwater Conservation District
Fort Worth, Texas

Opinions

We have audited the accompanying financial statements of Northern Trinity Groundwater Conservation District (the District) as of and for the years ended December 31, 2021 and 2020, 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 financial position of the District as of December 31, 2021 and 2020, and the respective changes in financial position and cash flows thereof for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the District, and to meet our 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.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing

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Members of American Institute of Certified Public Accountants / Members of Private Companies Practice

standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

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

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

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and the Texas County and District Retirement System 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 the 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.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. The Budgetary Comparison Schedules are presented for purposes of additional analysis, and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the

underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Budgetary Comparison Schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the Annual Filing Affidavit but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the 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.

Boucher, Morgan & Young

Granbury, Texas
May 24, 2022

MANAGEMENT'S DISCUSSION AND ANALYSIS

NORTHERN TRINITY GROUNDWATER CONSERVATION DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED DECEMBER 31, 2021

Northern Trinity Groundwater Conservation District (the District) is pleased to present its financial statements. This required supplementary information presents a narrative overview and analysis of the financial activities of the District for the year ended December 31, 2021. Please read this section in conjunction with the basic financial statements following this section.

OVERVIEW OF THE FINANCIAL STATEMENTS:

This discussion and analysis is intended to serve as an introduction to the District's basic financial statements. The District's basic financial statements are comprised of two components: 1) financial statements, and 2) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

Financial Statements – The financial statements are designed to provide readers with a broad overview of the District's finances, in a manner similar to a private-sector business.

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

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

The Statement of Cash Flows presents information showing how the District's cash and cash equivalents changed during the fiscal year, with cash flows being classified as operating, investing, or financing activities. The statement further reconciles the District's operating income to cash provided by (used in) operating activities by removing non-cash related transactions.

Notes to the Financial Statements – The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

FINANCIAL HIGHLIGHTS

- The District's total assets and deferred outflows at December 31, 2021 of $2,244,016 exceeded total liabilities and deferred inflows of $48,891, resulting in total net position of $2,195,125. Total net position represents an increase of $61,897 or 2.90% from the previous fiscal period end.
- Cash and cash equivalents of $1,755,900 represents an increase of $21,970 or 1.27% during the fiscal year.
- During the year, the District earned total revenues of $578,143, representing a decrease of $34,823 from the previous fiscal period. Total revenues consisted primarily of charges for water production and charges for new wells of $409,328 and $125,400, respectively.
- Total operating expenses of $516,246 consisted primarily of $341,871 incurred for payroll and related taxes and benefits, and $44,926 in legal expenses.

NORTHERN TRINITY GROUNDWATER CONSERVATION DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED DECEMBER 31, 2021

FINANCIAL ANALYSIS OF THE DISTRICT AS A WHOLE

Net position may serve over time as a useful indicator of a government's financial position. For the District, total net position was $2,195,125 and represented an increase of $61,897 over the previous fiscal year end. This increase was due to total customer revenues of $578,143 that exceeded total operating expenses of $516,246. Below is a comparative condensed summary of the District's statements of net position as of December 31, 2021 and 2020.

	2021	2020	Total Percentage Change 2020-2021
ASSETS			
Cash and cash equivalents	$ 1,726,750	$ 1,714,530	0.71%
Accounts receivable	242,905	233,727	3.93%
Restricted cash	29,150	19,400	50.26%
Capital assets, net	192,094	168,507	14.00%
Total assets	2,190,899	2,136,164	2.56%
DEFERRED OUTFLOWS			
Deferred retirement contributions	14,197	14,288	-0.64%
Deferred actual vs. assumption	33,297	17,725	87.85%
Deferred assumption/input changes	5,623	324	1635.49%
Total deferred outflows	53,117	32,337	64.26%
LIABILITIES			
Accounts payable and accrued liabilities	13,396	15,045	-10.96%
Driller deposits	29,150	19,400	50.26%
Net pension liability	5,020	405	1139.51%
Total liabilities	47,566	34,850	36.49%
DEFERRED INFLOWS			
Deferred investment experience	1,325	423	
Total deferred inflows	1,325	423	100.00%
NET POSITION			
Net investment in capital assets	192,094	168,507	14.00%
Unrestricted	2,003,031	1,964,721	1.95%
Total net position	$ 2,195,125	$ 2,133,228	2.90%

As of December 31, 2021, the District's total assets were comprised primarily of cash and cash equivalents. These assets are available for future use, with the exception of restricted cash reserves to repay driller deposits, and thus are a major component of unrestricted net position in the financial statements.

The District's liabilities consist of accounts payable and accrued liabilities for services received during the fiscal period, but not paid until after year end.

Unrestricted net position represents amounts available for future use.

CHANGES IN NET POSITION

The District's total revenues were $578,143 and consisted primarily of charges for water production and charges for water wells of $409,328 and $125,400, respectively. Charges for water production are billed at a rate of $0.125 per 1,000 gallons of water produced.

Total operating expenses of $516,246 consisted primarily of payroll and related taxes and benefits of $341,871 and outside legal services of $44,926.

A condensed summary of the District's statements of revenues, expenses, and changes in net position for years ended December 31, 2021 and 2020 is presented below.

	2021	2020	Total Percentage Change 2020-2021
OPERATING REVENUES			
Charges for water production fees	$ 409,328	$ 405,136	1.03%
Charges for new wells	125,400	130,500	-3.91%
Forfeited driller deposits	-	29,200	-100.00%
Penalties assessed	2,071	3,018	-31.38%
Permit and exception fees	35,600	35,250	100.00%
Miscellaneous income	2,911	2,914	-0.10%
Other	2,833	6,948	-59.23%
Total operating revenues	578,143	612,966	-5.68%
OPERATING EXPENSES			
Operating expenses	516,246	488,508	5.68%
Total operating expenses	516,246	488,508	5.68%
OPERATING INCOME	61,897	124,458	-50.27%
Changes in net position	61,897	124,458	-50.27%
NET POSITION, beginning of year	2,133,228	2,008,770	6.20%
NET POSITION, end of year	$ 2,195,125	$ 2,133,228	2.90%

NORTHERN TRINITY GROUNDWATER CONSERVATION DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED DECEMBER 31, 2021

ANALYSIS OF CHANGES IN CAPITAL ASSETS AND LONG-TERM DEBT

As of December 31, 2021 and 2020, the District's investment in capital assets totals $192,094 and $168,507, respectively, (net of accumulated depreciation) consisting of a vehicle with a cost of $30,383 and software with a cost of $210,633 and an addition of a software project in progress for the current year of $44,650, which incurred no depreciation expense. The vehicle was fully depreciated in 2021 and incurred depreciation expense of $6,077 for the year ended December 31, 2020. Depreciation expense on the software amounted to $21,063 for the years ended December 31, 2021 and December 31, 2020.

During the years ended December 31, 2021 and 2020, the District did not procure any debt.

BUDGET, ECONOMIC ENVIRONMENT, AND RATES

The budget for the year ended December 31, 2022 was approved by the Board of Directors and adopted by NTGCD Resolution #021-002.

The budget for the fiscal year ending December 31, 2022 shows projected revenues of $718,006 and operating expenses of $717,997. The increased projected revenues compared to the actual fiscal period ended December 31, 2021 is primarily due to the increased water use fee rate from $.0125 in 2021 to $.0155 in 2022. Additionally, a slight increase in gallons of water produced, an increase in new wells being drilled, and a projected increase in the number of operating and grandfathered use permit applications result in increased income paid to the District.

Because revenues from water usage and new wells could decline if certain situations occur, the Board of Directors deems it prudent to accumulate sufficient funds to cover operations and unexpected expenses should the District lose any major water customers. As such, the District's immediate and long-term financial goals are to fund necessary groundwater planning program services, waste prevention programs, and public education with program revenues and safeguard cash on hand for future needs.

Political issues affecting the District include potential groundwater ownership legislative issues, additional planning goals, conservation, waste prevention, and discussions of the authority of certain groundwater conservation districts.

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, taxpayers, customers and creditors with a general overview of the District's finances and to demonstrate the District's accountability for the money it receives. If you have questions about this report or need any additional information, contact the District.

FINANCIAL STATEMENTS

NORTHERN TRINITY GROUNDWATER CONSERVATION DISTRICT
STATEMENTS OF NET POSITION
DECEMBER 31, 2021 AND 2020

	2021	2020
ASSETS		
Current assets:		
Cash and cash equivalents	$ 1,726,750	$ 1,714,530
Accounts receivable	242,905	233,727
Total current assets	1,969,655	1,948,257
Noncurrent assets:		
Restricted cash	29,150	19,400
Capital assets, net	192,094	168,507
Total assets	2,190,899	2,136,164
DEFERRED OUTFLOWS		
Deferred retirement contributions	14,197	14,288
Deferred actual vs. assumption	33,297	17,725
Deferred assumption/input changes	5,623	324
Total deferred outflows	53,117	32,337
Total assets and deferred outflows	2,244,016	2,168,501
LIABILITIES		
Current liabilities:		
Accounts payable and accrued liabilities	13,396	15,045
Driller deposits	29,150	19,400
Long term liabilities		
Net pension liability	5,020	405
Total liabilities	47,566	34,850
DEFERRED INFLOWS		
Deferred investment experience	1,325	423
Total deferred inflows	1,325	423
NET POSITION		
Net investment in capital assets	192,094	168,507
Unrestricted	2,003,031	1,964,721
Total net position	$ 2,195,125	$ 2,133,228

The accompanying notes are an integral part of the financial statements.

NORTHERN TRINITY GROUNDWATER CONSERVATION DISTRICT
STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
YEARS ENDED DECEMBER 31, 2021 AND 2020

	2021	2020
OPERATING REVENUES		
Charges for water production fees	$ 409,328	$ 405,136
Charges for new wells	125,400	130,500
Forfeited driller deposits	-	29,200
Penalties assessed	2,071	3,018
Permit and exception fees	35,600	35,250
Miscellaneous income	2,911	2,914
Other	2,833	6,948
Total operating revenues	578,143	612,966
OPERATING EXPENSES		
Accounting	14,975	12,875
Advertising	2,277	2,275
Auto expense	24,842	22,584
Engineering	27,374	19,833
GMA 8 contribution	2,651	4,645
Insurance	3,785	3,898
Legal	44,926	39,200
Office expense	24,172	18,954
Payroll and related taxes and benefits	341,871	331,754
Travel and training	3,376	3,131
Water well monitoring	2,029	906
Website services	150	150
Other	2,755	2,178
Depreciation	21,063	26,125
Total operating expenses	516,246	488,508
OPERATING INCOME	61,897	124,458
Changes in net position	61,897	124,458
NET POSITION, beginning of year	2,133,228	2,008,770
NET POSITION, end of year	$ 2,195,125	$ 2,133,228

The accompanying notes are an integral part of the financial statements.
10

NORTHERN TRINITY GROUNDWATER CONSERVATION DISTRICT
STATEMENTS OF CASH FLOWS
YEARS ENDED DECEMBER 31, 2021 AND 2020

	2021	2020
CASH FLOWS FROM OPERATING ACTIVITIES		
Cash received from customers	$ 578,715	$ 623,045
Cash paid to suppliers	(154,961)	(145,169)
Cash paid to employees	(357,134)	(331,754)
Net cash provided by operating activities	66,620	146,122
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES		
Purchase of capital assets	(44,650)	-
Net cash used in capital and related financing activities	(44,650)	-
Net changes in cash and cash equivalents	21,970	146,122
CASH AND CASH EQUIVALENTS, beginning of year	1,733,930	1,587,808
CASH AND CASH EQUIVALENTS, end of year	$ 1,755,900	$ 1,733,930
RECONCILIATION OF OPERATING INCOME TO THE STATEMENT OF NET POSITION		
Cash and cash equivalents	$ 1,726,750	$ 1,714,530
Restricted cash	29,150	19,400
Total cash	$ 1,755,900	$ 1,733,930
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES		
Operating income	$ 61,897	$ 124,458
Adjustments to reconcile operating income to net cash provided by operating activities		
Depreciation expense	21,063	26,125
Changes in assets and liabilities		
Accounts receivable	(9,178)	18,529
Deferred outflows	(20,780)	(14,891)
Accounts payable and accrued liabilities	(1,649)	3,928
Driller deposits	9,750	(8,450)
Net pension liability	4,615	(4,000)
Deferred inflows	902	423
Net cash provided by operating activities	$ 66,620	$ 146,122

The accompanying notes are an integral part of the financial statements.

NOTES TO FINANCIAL STATEMENTS

NORTHERN TRINITY GROUNDWATER CONSERVATION DISTRICT
Notes to Financial Statements
December 31, 2021 and 2020

1. Organization

The Northern Trinity Groundwater Conservation District (the 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 1983, Acts of the 80th Legislature, Regular Session, 2007. The District commenced operations in 2010.

The District is governed by a Board of Directors, which is comprised of five appointed directors.

2. Summary of Significant Accounting Policies

The financial statements of the District are presented in accordance with U.S. generally accepted accounting principles (GAAP) applicable to independent enterprise agencies as prescribed by the Governmental Accounting Standards Board (GASB). The following is a summary of the nature of operations and significant accounting policies:

A. Nature of Operations

The primary objective of the District is to protect the groundwater resources within Tarrant County, Texas, to promote recharge of the aquifers, and to work with others to ensure a sustainable, adequate, high quality and cost effective supply of water.

B. Reporting Entity

The financial statements of the District include all activities of the primary government, organization and functions as required by accounting principles generally accepted in the United States of America. The District does not have any component units and does not meet the requirements, as defined in Governmental Accounting Standards Board Statements 14, 39, and 61, to be included as a component unit in any other governmental entities.

C. Basis of Accounting

The activities of the District are similar to those of enterprise funds of local jurisdictions and, therefore, are reported as an enterprise fund. Enterprise funds are accounted for using the economic resources measurement focus and the accrual basis of accounting. The accounting objectives are determinations of net income, financial position, and cash flow. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of the related cash flows.

D. Budgetary Data

The District maintains control over operating expenses by the establishment of an annual operating budget. Budgets are prepared on the accrual basis of accounting consistent with GAAP. An annual proposed budget is presented to the Board of Directors. Following discussion, the Board of Directors adopts the budget. The operating budget includes only proposed expenses and the means of financing them.

2. Summary of Significant Accounting Policies (continued)

E. Financial Reporting

Revenues are distinguished between operating and non-operating. Operating revenues, such as charges for water production, result from exchange transactions associated with the principal activity of the District. Exchange transactions are those in which each party receives and gives up essentially equal values. Non-operating revenues, such as interest income, result from non-exchange transactions or ancillary activities. All expenses are considered operating.

F. Cash and Cash Equivalents

Certain cash and cash equivalents of the District are classified as restricted assets on the statements of net position because their use is limited to the repayment of permit deposits of customers.

For purposes of the statements of cash flows, all highly liquid investments (including restricted assets) with a maturity of three months or less when purchased are considered to be cash equivalents.

G. Accounts Receivable

Receivables are carried at net realizable value. Management evaluates the collectability of the receivables based on prior experience, review of individual accounts, historical losses, existing economic conditions and other pertinent factors. Management charges off receivables when it becomes certain that the balance is uncollectible. Accounts considered uncollected are charged to the allowance. At December 31, 2021 and 2020, the District considers all amounts due from others to be fully collectible; therefore, no allowance has been recorded.

H. Capital Assets

The District capitalizes assets with an initial cost of $1,500 or more with a useful life of more than one year. The District records assets at their historical cost and depreciates them using the straight-line method. When capital assets are disposed, the cost and applicable accumulated depreciation are removed from the respective accounts, and the resulting gain or loss is recorded in operations. The estimated useful life vehicles is 5 years while the useful life of software is 10 years.

I. Net Position

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.

2. Summary of Significant Accounting Policies (continued)

J. Revenue Recognition

The District recognizes revenue related to charges for water production in the period in which they can be reasonably estimated, which is the period in which the related production reports relate to. Revenue related to charges for new wells is recognized as received. Fees received that are applicable to future periods, if any, are recorded as unearned revenue.

K. Concentration of Credit Risk

The District is a political subdivision that regulates water well drilling of its customers, all of whom reside in Tarrant County, Texas. Credit risk is limited due to the large number of customers comprising the District's customer base.

L. Use of Estimates

The preparation of financial statements in conformity with GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

3. Cash and Cash Equivalents

During the years ended December 31, 2021 and 2020, the District did not own any investments. All cash and cash equivalents are deposits with financial institutions. Details of the District's investment policy are discussed below.

Custodial Credit Risk

Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned to it. The carrying amount and bank balance of the District's deposits at December 31, 2021 were $1,755,900 and $1,785,733, respectively and at December 31, 2020 were $1,733,930 and $1,723,893, respectively. As of December 31, 2021, $500,000 of the bank balance was covered by federal depository insurance, $1,269,469 was covered by pledged collateral, and the remaining $16,264 was uncollateralized. The District believes it is not exposed to any significant credit risk on its cash and equivalent balances.

3. Cash and Cash Equivalents (continued)

Interest Rate Risk

The District's investment policy requires investments be made in a manner to attain the maximum rate of return allowed through prudent and legal investing of District funds while preserving and protecting capital in the overall portfolio. The District's policy further controls interest rate risk by limiting the term of any single investment to a maximum of thirteen (13) months. As of December 31, 2021 and 2020, the District was not invested in any investments subject to interest rate risk.

Credit Risk and Concentration of Credit Risk

Credit risk is the risk that the issuer or other counterparty to an investment will not fulfill its obligations. It is the District's policy to allow for investments in obligations of the U.S. or its agencies and instrumentalities, certificates of deposit, and local government investment pools.

4. Capital Assets

Capital asset activity for the year ended December 31, 2021 was as follows:

	Balance 1/1/2021	Additions	Retirements/ Adjustments	Balance 12/31/2021
Business-type activities:				
Non-depreciable assets:				
Construction in progress	$ -	$ 44,650	$ -	$ 44,650
Total non-depreciable assets	-	44,650	-	44,650
Depreciable assets:				
Vehicles	30,383	-	-	30,383
Software	210,633	-	-	210,633
Total depreciable assets	241,016	-	-	241,016
Less accumulated depreciation:				
Vehicles	(30,383)	-	-	(30,383)
Software	(42,126)	(21,063)	-	(63,189)
Total accumulated depreciation	(72,509)	(21,063)	-	(93,572)
Total capital assets being depreciated, net	168,507	(21,063)	-	147,444
Business-type activities capital assets, net	$ 168,507	$ 23,587	$ -	$ 192,094

5. Commitments

The District is currently under an operating lease for office space and phone equipment. The lease for office space requires monthly payments through January 2022. The lease for the phone equipment requires monthly payments through its expiration in December 2022. Future minimum operating lease commitments as of December 31, 2021 are as follows:

2022	1,881
	$ 1,881

For the years ended December 31, 2021 and 2020, rental expense under these leases was $6,762 and $6,742, respectively. Subsequent to year end, the lease for office space was extended through January 2024 requiring monthly payments of $490 through that date.

6. Contingencies

From time to time, the District may be a defendant in legal proceedings related to its operations as a groundwater conservation district. In the opinion of management, the ultimate outcome of such matters, if any, will not have a material effect on the financial condition of the District.

7. Retirement Plan

Plan Description

The District provides retirement benefits for all of its full-time and part-time employees through a nontraditional defined benefit plan in the state-wide Texas County and District Retirement System (TCDRS). The Board of Trustees of TCDRS is responsible for the administration of the state-wide agent multiple-employer public employee retirement. TCDRS in the aggregate issues an annual comprehensive financial report (ACFR) on a calendar year basis. The ACFR is available upon written request from the TCDRS Board of Trustees at P.O. Box 2034, Austin, TX 78768-2034.

Benefits Provided

The plan provisions are adopted by the governing body of the employer, within the options available in the Texas state statutes governing TCDRS (TCDRS Act). Members can retire at age 60 and above with 5 or more years of service, with 30 years of service regardless of age, or when the sum of their age and years of service equals 80 or more, when vested. Members are vested after 5 years of service but must leave their accumulated contributions in the plan to receive any employer-financed benefit. Members who withdraw their personal contributions in a lump sum are not entitled to any amounts contributed by their employer.

7. **Retirement Plan (continued)**

Benefit amounts are determined by the sum of the employee's contributions to the plan, with interest, and employer-financed monetary credits. The level of these monetary credits is adopted by the governing body of the employer within the actuarial constraints improved by the TCDRS Act so that the resulting benefits can expect to be adequately financed by the employer's commitment to contribute. At retirement, death or disability, the benefit is calculated by converting the sum of the employee's accumulated contributions and the employer-financed monetary credits to a monthly annuity using annuity purchase rates prescribed by the TCDRS Act. There are no automatic post-employment benefit changes, including automatic COLAs.

At the December 31, 2020 valuation and measurement date, the following employees were covered by the benefit terms:

Inactive employees of beneficiaries currently receiving benefits	0
Inactive employees entitled to but not yet receiving benefits	0
Active employees	3
	3

Contributions

The District has elected the annually determined contribution rate (Variable Rate) plan provision of the TCDRS Act. The plan is funded by monthly contributions from both employee members and the employer based on the covered payroll of employee members. Under the TCDRS Act, the contribution rate of the employer is actuarially determined annually.

The District contributed using the actuarially required contribution rate of 5.00% for the calendar year. The deposit rate payable by the employee members for calendar year 2021 is the rate of 7.00% as adopted by the governing body of the District. The employee and employer deposit rates may be changed by the governing body of the District within the options available in the TCDRS Act.

Net Pension Liability

The District's Net Pension Liability (NPL) for the year ended December 31, 2021, was measured as of December 31, 2020, and the Total Pension Liability (TPL) used to calculate the Net Pension Liability was determined by an actuarial valuation as of that date.

7. **Retirement Plan (continued)**

Actuarial Assumptions:

The Total Pension Liability in the December 31, 2020 actuarial valuation was determined using the following actuarial assumptions:

Inflation	2.50% per year
Overall payroll growth	4.6% per year
Investment Rate of Return	7.5%, net of administrative and investment expense, including inflation

The annual salary increase rates assumed for individual members vary by length of service and by entry-age group. The annual rates consist of a general wage inflation component of 3.00% (made up of 2.50% inflation and .5% productivity increase assumptions) and a merit, promotion and longevity component that on average approximates 1.6% per year for a career employee.

Mortality rates for depositing members were based on 90% of the RP-2014 Active Employee Mortality Table for males and females as appropriate, projected with 110% of the MP-2014 Ultimate scale after 2014. Service retirees, beneficiaries and non-depositing members were based on 130% of the RP-2014 Healthy Annuitant Mortality Table for males and 110% of the RP-2014 Healthy Annuitant Mortality Table for females, both projected with 110% of the MP-2014 Ultimate scale after 2014. Disabled retirees were based on 130% of the RP-2014 Disabled Annuitant Mortality Table for males and 115% of the RP-2014 Disabled Annuitant Mortality Table for females, both projected with 110% of the MP-2014 Ultimate scale after 2014.

All actuarial assumptions that determined the total pension liability as of the December 31, 2020 valuation were based on the results of an actuarial experience study for the period January 1, 2013 – December 31, 2016, except where required to be different by GASB 68.

The gross assumed long-term expected rate of return of 7.5% is determined by adding expected inflation to expected long-term real returns, and reflecting expected volatility and correlation. The capital market assumptions and information shown below are provided by TCDRS' investment consultant, Cliffwater LLC. The numbers shown are based on January 2021 information for a 10-year time horizon and are re-assessed in detail at a minimum every four years, and it is set based on a long-term time horizon; the most recent analysis was performed in 2021. The TCDRS Board of Trustees adopted the current assumption at their March 2021 meeting. The assumption for the long-term expected return is reviewed annually for continued compliance with the relevant actuarial standards of practice. Best estimates of geometric real rates of return are summarized below:

7. **Retirement Plan (continued)**

Net Pension Liability (continued)

Asset Class	Benchmark	Target Allocation (1)	Geometric Real Rate of Return (2)
US Equities	Dow Jones U.S. Total Stock Market Index	11.50%	4.25%
Global Equities	MSCI World (net) Index	2.50%	4.55%
Int'l Equities - Developed Markets	MSCI World Ex USA (net) Index	5.00%	4.25%
Int'l Equities - Emerging Markets	MSCI Emerging Markets (net) Index	6.00%	4.75%
Investment-Grade Bonds	Blomberg Barclays U.S. Aggregate Bond Index	3.00%	-0.85%
Strategic Credit	FTSE High-Yield Cash-Pay Capped Index	9.00%	2.11%
Direct Lending	S&P/LSTA Leveraged Loan Index	16.00%	6.70%
Distressed Debt	Cambridge Associates Distressed Securities Index (3)	4.00%	5.70%
REIT Equities	67% FTSE NAREIT All Equity REITs Index + 33% S&P Global REIT (net) Index	2.00%	3.45%
Master Limited Partnerships (MLPs)	Alerian MLP Index	2.00%	5.10%
Private Real Estate Partnerships	Cambridge Associates Real Estate Index (4)	6.00%	4.90%
Private Equity	Cambridge Associates Global Private Equity & Venture Capital Index (5)	25.00%	7.25%
Hedge Funds	Hedge Fund Research, Inc. (HFRI) Fund of Funds Composite Index	6.00%	1.85%
Cash Equivalents	90-Day U.S. Treasury	2.00%	-0.70%
Total		100.0%	

(1) Target asset allocation adopted at the March 2021 TCDRS Board meeting

(2) Geometric real rates of return equal the expected return minus the asset class minus the assumed inflation rate of 2.0%, per Cliffwater's 2021 capital market assumptions.

(3) Includes vintage years 2005-present of Quarter Pooled Horizon IRRs.

(4) Includes vintage years 2007-present of Quarter Pooled Horizon IRRs.

(5) Includes vintage years 2006-present of Quarter Pooled Horizon IRRs.

Discount Rate

The discount rate used to measure the Total Pension Liability was 7.60%. Using the alternative method, the projected fiduciary net position is determined to be sufficient compared to projected benefit payments based on the funding requirements under the District's funding policy and the legal requirements under the TCDRS Act.

1. TCDRS has a funding policy where the unfunded actuarial accrued liability (UAAL) shall be amortized as a level percent of pay over 20-year closed layered periods.
2. Under the TCDRS Act, the District is legally required to make the contribution specified in the funding policy.
3. The District assets are projected to exceed its accrued liabilities in 20 years or less. When this point is reached, the District is still required to contribute at least the normal cost.
4. Any increased cost due to the adoption of a COLA is required to be funded over a period of 15 years.

Since the projected fiduciary net position is projected to be sufficient to pay projected benefit payments in all future years, the discount rate for purposes of calculating the total pension liability and the net pension liability of the District is equal to the long-term assumed rate of return on investments, net of investment expenses but gross of inflation.

7. Retirement Plan (continued)

Net Pension Liability (continued)

	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability / (Asset) (a) - (b)
Balance at 12/31/2019	$ 103,591	$ 103,186	$ 405
Changes for the year:			
Service cost	14,964	-	14,964
Interest on total pension liability (1)	9,603	-	9,603
Effect of plan changes (2)	-	-	-
Effect of economic/demographic gains or losses	20,338	-	20,338
Effect of assumptions changes or inputs	6,109	-	6,109
Refund of contributions	-	-	-
Benefit payments	-	-	-
Administrative expenses	-	(109)	109
Member contributions	-	20,400	(20,400)
Net investment income	-	10,731	(10,731)
Employer contributions		14,339	(14,339)
Other (3)	-	1,038	(1,038)
Net changes	$ 51,014	$ 46,399	$ 4,615
Balance at 12/31/2020	**$ 154,605**	**$ 149,585**	**$ 5,020**

(1) Reflects the change in the liability due to the time value of money. TCDRS does not charge fees or interest.
(2) No plan changes valued
(3) Relates to allocation of system-wide items.

Sensitivity of the net pension liability to changes in the discount rate

The following presents the net pension liability of the District, calculated using the discount rate of 7.6%, as well as what the District's net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.6%) or 1-percentage point higher (8.6%) than the current rate:

	1% Decrease in Discount Rate (6.60%)	Discount Rate (7.60%)	1% Increase in Discount Rate (8.60%)
Total pension liability	$ 169,763	$ 154,605	$ 141,650
Fiduciary net position	149,585	149,585	149,585
Net pension liabiltiy (asset)	$ 20,178	$ 5,020	$ (7,935)

7. **Retirement Plan (continued)**

Net Pension Liability (continued)

Pension Plan Fiduciary Net Position

Detailed information about the pension plan's Fiduciary Net Position is available in a separately-issued TCDRS financial report. That report may be obtained on the internet at www.tcdrs.org.

Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

For the year ended December 31, 2021, the District recognized pension expense/(income) of $(1,015).

As of December 31, 2021, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Inflows of Resources	Deferred Outflows of Resources
Differences between expected and actual experience	$ -	$ 33,297
Changes of assumptions	-	5,623
Net difference between projected and actual earnings	1,325	-
Contributions subsequent to the measurement date	N/A	14,197
Total	$ 1,325	$ 53,117

$14,197 reported as deferred outflows of resources related to pensions resulting from contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability for the year ending December 31, 2022. Other amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in pension expense as follows:

Valuation year ended December 31:	
2021	$ 5,520
2022	5,398
2023	4,677
2024	5,384
2025	5,576
Thereafter	11,040

REQUIRED SUPPLEMENTARY INFORMATION

NORTHERN TRINITY GROUNDWATER CONSERVATION DISTRICT
SCHEDULE OF CHANGE IN NET PENSION LIABILITY
AND RELATED RATIOS
Last 10 Years (will ultimately be displayed)

Total Pension Liability	**2020**	**2019**	**2018**	**2017**
Service Cost	$ 14,964	$ 14,280	$ 30,702	$ 24,660
Interest on total pension liability	9,603	6,309	4,685	1,997
Effect of plan changes	-	-	474	-
Effect of assumption changes or inputs	6,109	-	-	462
Effect of economic/demographic (gains) or losses	20,338	19,388	611	22
Benefit payments/refunds of contributions	-	-	-	-
Net Change in Total Pension Liability	51,014	39,977	36,472	27,141
Total Pension Liability, beginning	103,591	63,613	27,141	-
Total Pension Liability, ending (a)	$ 154,605	$ 103,590	$ 63,613	$ 27,141
Fiduciary Net Position				
Emloyer contributions	$ 14,339	$ 13,791	$ 13,211	$ 10,689
Member contributions	20,400	19,424	18,683	15,115
Investment income net of investment expenses	10,731	9,689	(138)	415
Benefit payments/refunds of contributions	-	-	-	-
Administrative expenses	(109)	(79)	(48)	(18)
Other	1,038	1,152	953	346
Net Change in Fiduciary Net Position	46,399	43,977	32,661	26,547
Fiduciary Net Position, beginning	103,186	59,208	26,547	-
Fiduciary Net Position, ending (b)	$ 149,585	$ 103,185	$ 59,208	$ 26,547
Net Pension Liability (Asset), ending = (a) - (b)	$ 5,020	$ 405	$ 4,405	$ 594
Fiduciary net position as a % of total pension liability	96.75%	99.61%	93.08%	97.81%
Pensionable covered payroll	$ 291,435	$ 277,492	$ 266,894	$ 215,934
Net pension liability as a % of covered payroll	1.72%	0.15%	1.65%	0.28%

Note: This schedule is presented to illustrate the requirement to show information for 10 years. However, recalculations of prior years are not required, and if prior years are not reported in accordance with the standards of GASB 67/68, they should not be shown here. Therefore, we have shown only years for which the new GASB statements have been implemented.

NORTHERN TRINITY GROUNDWATER CONSERVATION DISTRICT
SCHEDULE OF EMPLOYER CONTRIBUTIONS
Last 10 Fiscal Years

Year Ending December 31	Actuarially Determined Contribution (1)	Actual Employer Contribution (1)	Contribution Deficiency (Excess)	Pensionable Covered Payroll (2)	Actual Contribution as a % of Covered Payoll
2011					
2012					
2013					
2014					
2015					
2016					
2017	10,689	10,689	-	215,934	4.9%
2018	13,211	13,211	-	266,894	5.0%
2019	13,791	13,791	-	277,492	5.0%
2020	14,339	14,339	-	291,435	4.9%

(1) *TCDRS calculates actuarially determined contributions on a calendar year basis. GASB Statement No. 68 indicates the employer should report employer contribution amounts on a fiscal year basis. If additional assistance is needed, please contact TCDRS.*

(2) *Payroll is calculated based on contributions as reported to TCDRS.*

NORTHERN TRINITY GROUNDWATER CONSERVATION DISTRICT
Notes to Required Supplementary Information
December 31, 2021

Retirement Schedules

Valuation Date

Actuarially determined contribution rates are calculated as of December 31, two years prior to the end of the fiscal year in which contributions are reported.

Methods and Assumptions Used to Determine Contribution Rates

Actuarial Cost Method	Entry Age
Amortization Method	Level percentage of payroll, closed
Remaining Amortization Period	20.0 years (based on contribution rate calculated in 12/31/2020 valuation)
Asset Valuation Method	5-year smoothed market
Inflation	2.50%
Salary Increases	Varies by age and service. 4.6% average over career including inflation
Investment Rate of Return	7.50%, net of administrative and investment expenses, including inflation
Retirement Age	Members who are eligible for service retirement are assumed to commence receiving benefit payments based on age. The average age at service retirement for recent retirees is 61.
Mortality	130% of the RP-2014 Healthy Annuitant Mortality Table for males and 110% of the RP-2014 Healthy Annuitant Mortality Table for females, both projected with 110% of the MP-2014 Ultimate scale after 2014.
Changes in Assumptions and Methods Reflected in the Schdedule of Employer Contributions*	2015: New inflation, mortality and other assumptions were reflected 2017: New mortality assumptions were reflected 2019: New inflation, mortality and other assumptions were reflected.
Changes in Plan Provisions Reflected in the Schedule of Employer Contributions*	2015: No changes in plan provisions were reflected in the Schedule. 2016: No changes in plan provisions were reflected in the Schedule. 2017: New Annuity Purchase Rates were reflected for benefits earned after 2017. 2018: No changes in plan provisions were reflected in the Schedule. 2019: No changes in plan provisions were reflected in the Schedule. 2020: No changes in plan provisions were reflected in the Schedule.

**Only changes that affect the benefit amount and that are effective 2015 and later are shown in the Notes to Schedule*

SUPPLEMENTARY INFORMATION

NORTHERN TRINITY GROUNDWATER CONSERVATION DISTRICT
BUDGETARY COMPARISON SCHEDULE
YEAR ENDED DECEMBER 31, 2021
(UNAUDITED)

	GAAP Basis			Variance - Positive (Negative)
	Budgeted Amounts			
	Original	Final	Actual	
Revenues:				
Charges for water production fees	$ 395,000	$ 395,000	$ 409,328	$ 14,328
Charges for new wells	120,000	120,000	125,400	5,400
Forfeited driller deposits	6,000	6,000	-	(6,000)
Penalties assessed	5,000	5,000	2,071	(2,929)
Permit and exception fees	16,750	16,750	35,600	18,850
Miscellaneous income	3,600	3,600	2,911	(689)
Other	10,000	10,000	2,833	(7,167)
Total operating revenues	556,350	556,350	578,143	21,793
Expenditures:				
Accounting	15,000	15,000	14,975	25
Advertising	15,000	15,000	2,277	12,723
Auto expense	29,600	29,600	24,842	4,758
Aquifer storage recovery	5,000	-	-	-
Engineering	55,000	70,731	27,374	43,357
GMA 8 contribution	12,000	12,000	2,651	9,349
Insurance	5,100	5,100	3,785	1,315
Legal	60,000	53,619	44,926	8,693
Office expense	25,750	25,750	24,172	1,578
Payroll	379,232	379,232	341,871	37,361
Travel and training	9,000	9,000	3,376	5,624
Water well monitoring	8,000	8,000	2,029	5,971
Website services	4,500	150	150	-
Other	3,500	3,500	2,755	745
Depreciation	-	-	21,063	(21,063)
Total operating expenses	626,682	626,682	516,246	110,436
Operating income	(70,332)	(70,332)	61,897	132,229
Change in net position	(70,332)	(70,332)	61,897	132,229
Net position - beginning of year	2,133,228	2,133,228	2,133,228	-
Net position - end of year	$ 2,062,896	$ 2,062,896	$ 2,195,125	$ 132,229

NORTHERN TRINITY GROUNDWATER CONSERVATION DISTRICT
BUDGETARY COMPARISON SCHEDULE
YEAR ENDED DECEMBER 31, 2020
(UNAUDITED)

	GAAP Basis			Variance - Positive (Negative)
	Budgeted Amounts			
	Original	Final	Actual	
Revenues:				
Charges for water production fees	$ 405,000	$ 405,000	$ 405,136	$ 136
Charges for new wells	137,500	137,500	130,500	(7,000)
Forfeited driller deposits	7,000	7,000	29,200	22,200
Penalties assessed	5,000	5,000	3,018	(1,982)
Permit and exception fees	20,750	20,750	35,250	14,500
Miscellaneous income	3,600	3,600	2,914	(686)
Other	20,000	20,000	6,948	(13,052)
Total operating revenues	598,850	598,850	612,966	14,116
Expenditures:				
Accounting	15,000	15,000	12,875	2,125
Advertising	20,000	20,000	2,275	17,725
Auto expense	29,600	29,600	22,584	7,016
Aquifer storage recovery	5,000	5,000	-	5,000
Engineering	45,000	45,000	19,833	25,167
GMA 8 contribution	12,000	12,000	4,645	7,355
Insurance	5,100	5,100	3,898	1,202
Legal	60,000	60,000	39,200	20,800
Office expense	24,000	23,940	18,954	4,986
Payroll	365,516	365,516	331,754	33,762
Travel and training	8,500	8,500	3,131	5,369
Water well monitoring	8,000	8,000	906	7,094
Website services	4,500	4,500	150	4,350
Other	3,500	3,500	2,178	1,322
Depreciation	-	-	26,125	(26,125)
Total operating expenses	605,716	605,656	488,508	117,148
Operating income	(6,866)	(6,806)	124,458	131,264
Change in net position	(6,866)	(6,806)	124,458	131,264
Net position - beginning of year	2,008,770	2,008,770	2,008,770	-
Net position - end of year	$ 2,001,904	$ 2,001,964	$ 2,133,228	$ 131,264

References

George, P.G, Mace, R.E., and Petrossian, R., 2011, Aquifers of Texas: TWDB, Report 380.

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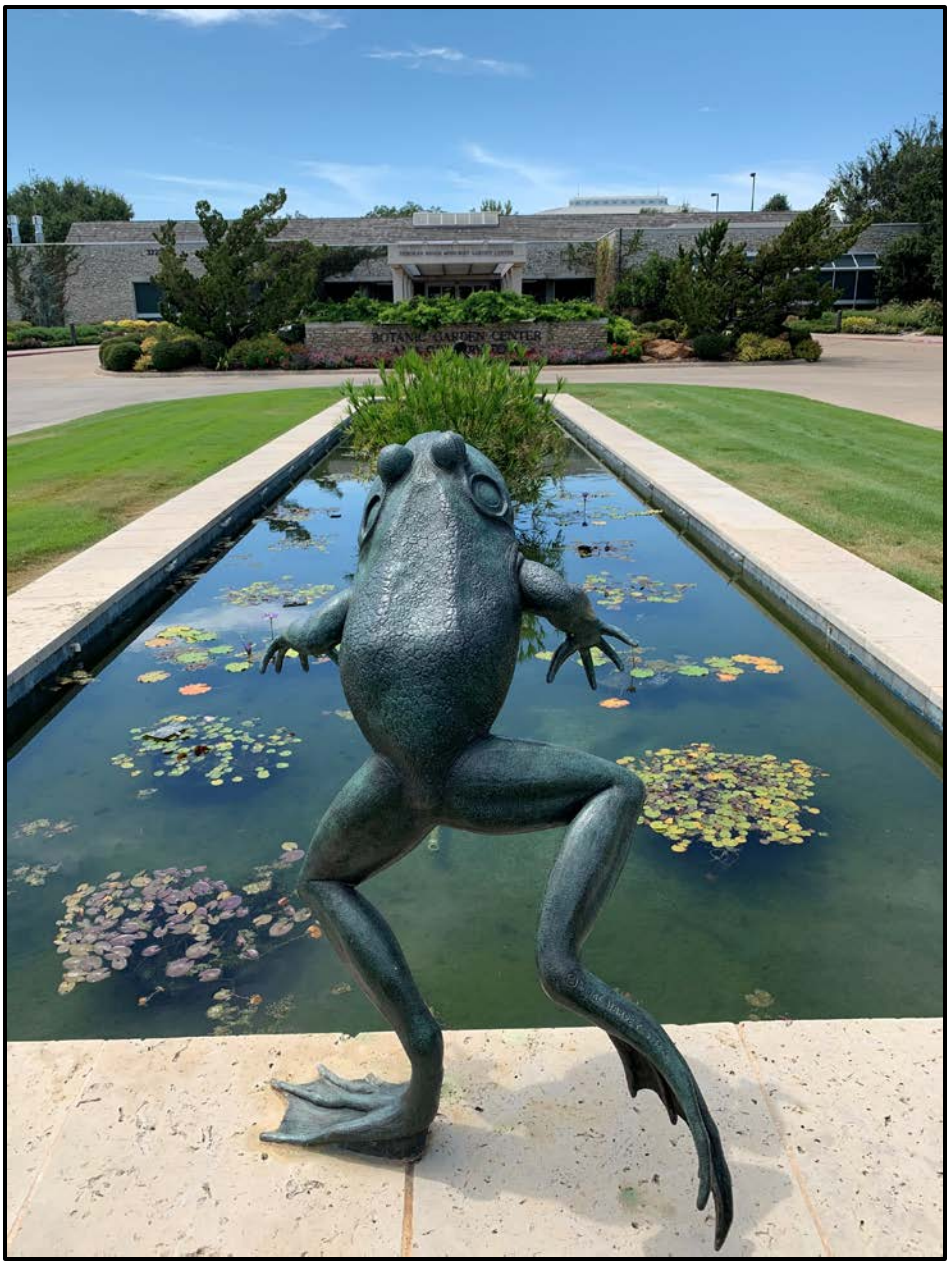
BOTANIC GARDEN CENTER

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