





Texas Water Law Institute Austin, Texas, October 2015

**Tom Gooch, Freese & Nichols** 

# **Water Accounting: General**

#### Accounting Plans

- May be required for water rights
- o Track water diverted, stored or released
- o Ensure that operations match water right
- Protect against impacts on senior water rights.

## **Texas Water Rights**

- Surface water property of state
- · Right of use granted by permit
- Overseen by TCEQ
- Prior appropriation "First in time is first in right"

## **History of Water Accounting Plans**

- Some older rights require accounting
- First modern plan Lake Grapevine (2000)
- Required for some older rights
- Required during priority call response

## **Description of Accounting Plans**

- Generally developed by water right holder
- Typically include:
  - Text File Description of water right and computations
  - Spreadsheet with computations

# **Functions of Accounting Plans**

- Tracking developed water and reuse
  - Reuse
  - o Imported water
- Tracking multi-priority reservoirs
- Tracking multi-owner reservoirs
- Tracking environmental flow compliance
- Tracking operation in priority calls





Find the full text of this and thousands of other resources from leading experts in dozens of legal practice areas in the <u>UT Law CLE eLibrary (utcle.org/elibrary)</u>

Title search: There's No Accounting for Water - Water Accounting Plans in Texas

Also available as part of the eCourse Answer Bar: Water Rights, Planning, and Legal Issues in Texas

First appeared as part of the conference materials for the 2015 Texas Water Law Institute session "There's No Accounting for Water"