Bastrop County WCID #2

Board Packet for April 21, 2022

BASTROP COUNTY WATER CONTROL AND IMPROVEMENT DISTRICT NO. 2
MEETING AGENDA

VIA VIDEOCONFERENCE CALL

THE PRESIDING OFFICER AND A QUORUM OF THE BOARD OF DIRECTORS WILL BE PHYSICALLY PRESENT AT, AND MEMBERS OF THE PUBLIC MAY ATTEND, THE MEETING AT THE LOCATION SPECIFIED BELOW.

NOTICE IS HEREBY GIVEN THAT A MEETING OF THE GOVERNING BODY OF THE ABOVE-NAMED POLITICAL SUBDIVISION WILL BE HELD ON APRIL 21, 2022 AT 6:30 P.M IN THE BOARD ROOM LOCATED AT 112 CORPORATE LANE, BASTROP, TX 78602.

MEETING DISCUSSION TOPICS

1.) Call to Order and Establish a Quorum – O'Hanlon

2.) Pledge of Allegiance – O'Hanlon

3.) Texas State Flag – O'Hanlon

4.) Public Comments/Announcements (The Board respectfully requests that persons limit comments to three (3) minutes. Under the Open Meeting Act, the Board may not deliberate or take action in response to any matter raised during public comment that is not a separate agenda item.)

5.) Discussion and possible action regarding scheduling of future meeting dates:

   a. Regular Board of Director's Meeting scheduled for Thursday, May 19, 2022 at 6:30 p.m.

6.) CONSENT AGENDA: (*Consent Agenda items are generally routine. Unless removed by a member of the Board or General Manager, items listed on the consent agenda may be acted on together and without prior discussion.*)

   a. Approval of minutes from the March 17, 2022 Regular Meeting of the Board of Directors;
   b. Approval of minutes from the March 26, 2022 Annual Road Meeting;
   c. Review of accounts balances for March 2022; and
   d. Approval of Release of Liens held by District on Real Property.

7.) Discussion regarding the following items to be presented in the General Manager's report:
   a. Status of Water Quality (TTHM) testing
   b. Update on District facilities, water plants and lift stations

c. Update on Water/Wastewater Maintenance & Improvement projects
d. Update on Roads maintenance & improvement projects
e. Employee Update
f. District Administrative Office Update

8.) Discussion and possible action regarding the approval of the 2021 Annual Fiscal Year Audit Report – Bob West

9.) Discussion and possible action regarding the Road Committee:
a. Receive Monthly Committee Update

10.) Discussion and possible action regarding approval of BCWCID #2 Amended Leak Adjustment Policy- Hightower

11.) Discussion and possible action regarding approval of BCWCID #2 Policy regarding billing, payment, service disconnection and reconnection- Hightower

12.) Discussion and possible action regarding Change in District's Authorized Representatives for TexPool accounts - Rodriguez

13.) Discussion and possible action regarding monthly meetings of the District's Board of Directors – O'Hanlon

14.) Update on scheduling joint meetings with the Tahitian Village Property Owners Association and Tahitian Village Architectural Control Committee – Hightower

15.) Discussion and possible action regarding All-Terrain vehicle activities in Pine Forest Unit 6 - Carmack

16.) Board suggestions on future agenda items

17.) Adjourn

Alma R Rodriguez

Authorized Signature

The Board of Directors may go into Executive Session at any time during the meeting pursuant to the applicable section of Subchapter D, Chapter 551, Texas Government Code, of the Texas Open Meetings Act, on any of the matters set forth on this agenda regardless of whether Executive Session is specifically referenced. No final action, decision or vote will be taken on any subject or matter in Executive Session.

The District is committed to compliance with the Americans with Disabilities Act. Reasonable modifications and equal access to communications will be provided upon request. Please call 512-321-1688 for further information.

Agenda Item # 6

Consent Agenda

Minutes of the Regular Meeting of the
BASTROP COUNTY WATER CONTROL AND IMPROVEMENT
DISTRICT #2

A regular meeting of the Board of Directors of Bastrop County Water Control and Improvement District #2 was held on Thursday, March 17, 2022, beginning at 6:30 p.m. The meeting was held at the Bastrop Convention Center.

Present BCWCID #2 Board Members:
Mary Beth O'Hanlon, President
Butch Carmack, Director
Ron Whipple, Secretary
Videoconference
Scott Ferguson, Vice President
Sam Kier, Treasurer
Tony Corbett, Attorney

BCWCID #2 Staff/Other Professionals:
Paul Hightower, General Manager
Tyler Walsh, Sr. Operations Manager
Alma Rodriguez, District Administrator

MEETING DISCUSSION TOPICS

1.) Call to Order and Establish a Quorum
President O'Hanlon called the meeting to Order at 6:30 p.m. and announced there was a quorum of the Board in person. Director Kier and Director Ferguson as well as Tony Corbett are attending the meeting remotely.

2.) Pledge of Allegiance
President O'Hanlon led the Pledge of Allegiance.

3.) Texas State Flag
President O'Hanlon led the Pledge to the Texas State Flag.

4.) Public Comments/Announcements (The Board respectfully requests that persons limit comments to three (3) minutes. Under the Open Meeting Act, the Board may not deliberate or take action in response to any matter raised during public comment that is not a separate agenda item.)
None.

5.) Discussion and possible action regarding scheduling of future meeting dates:

a. Annual Public Road Meeting scheduled for Saturday, March 26, 2022 at 9:00 a.m. at the Bastrop Convention Center
b. Regular Board of Director's Meeting scheduled for Thursday, April 21, 2022 at 6:30 p.m. at the Bastrop Convention Center

President O'Hanlon stated the next meeting will be the Annual Road Meeting on Saturday, March 26, 2022 at 9:00 a.m. at the Bastrop Convention Center and the April meeting may be rescheduled and the location is to be determined so please check the website for meeting the meeting location.

6.) CONSENT AGENDA: (*Consent Agenda items are generally routine. Unless removed by a member of the Board or General Manager, items listed on the consent agenda may be acted on together and without prior discussion.*)

a. Approval of minutes from the February 17, 2022 Regular Meeting of the Board of Directors;
b. Review of accounts balances for February 2022; and
c. Approval of Release of Liens held by District on Real Property.

Alma Rodriguez reviewed the Release of Liens and gave an update to the Board on the March 1st tax sale.

Motion: Butch Carmack moved to approve the Consent Agenda items. Seconded: Sam Kier. Vote: Four (4)in favor, motion carries.

7.) Discussion regarding the following items to be presented in the General Manager's report:

Paul Hightower reported on the following items:

a. Status of TTHM compliance:
The carbon filtration unit is on-site and has been installed. It has been pressure tested and plumbing has been tied into our well line. The unit will be filled with carbon, pre-filled and tested later this month. Once this all passes and it stabilizes, it will be put online in April.

Director Ferguson asked if we are going to be storing any carbon activate charcoal on site or will it be delivered and how long will it last?

Mr. Hightower stated it will be delivered and they will come out to flush and change. It will need to be changed once a year or about every 18 months.

Director Ferguson asked if it would help with the iron in the water.

Mr. Hightower responded most definitely.

b. Update on District water plants and lift stations:
No major updates. We are researching SCADA companies at this time and have reached out to a couple of companies.

c. W/WW Maintenance & Capital Improvements update:
No major updates. We are currently working with BEFCO to get the two priority groups (compliance & maintenance) lined out.
Neptune Meters project: Installation of new meters has already started and about a hundred meters have been installed at this time. The time frame for completion is 9 weeks.

d. Roads maintenance & improvement projects update:

21/22 Roads: We have received a signed/sealed set from BEFCO, and construction has started on several groups already. The road crew has already started on the pre-construction items and ordering materials, but we are getting hit with huge price increases. The biggest is a fuel surcharge.

Director Carmack stated several months back he inquired about getting a tank for diesel and wanted an update.

Mr. Hightower stated the County gave them a 500-gallon tank and we are in the process of getting it in place. It should be up and running in about a month.

e. Employee update:
No updates this month.

f. General Office Update:
No major updates this month. The remodel is a little behind with the colder temperatures we had. We should be in, sometime in the beginning of April.

8.) Discussion and possible action regarding the Road Committee:
a. Receive Monthly Committee Update

Paul Hightower stated there are no updates at this time.

9.) Update on contract with Inframark Infrastructure Management Services for District financial bookkeeping services
Paul Hightower stated the contract has been signed and they have received all the information needed from MAC, so they are working on getting everything setup. We have a meeting scheduled for next week to go over the process.

Director Kier suggested for the first 3 months for 2022 that they just have a year to date to start instead of having financials for all 3 months.

10.) Discussion and possible action regarding approval of Investment Policy to change District Investment Officers
Paul Hightower stated we need to make a change in our Investments officers by removing Sam Kier and appoint Inframark Infrastructure Management Services.

Motion: Sam Kier moved to remove himself as an Investment office and appoint Inframark Infrastructure Management Services. Seconded: Scott Ferguson. Vote: Four (4)in favor, motion carries.

11.) Review of Presentation for the Annual Road Meeting
Paul Hightower reviewed the Annual Road Meeting presentation with the Board and stated he has a few minor updates.

12.) Discussion and possible action regarding District monthly board meetings

President O'Hanlon polled the Board to see who was going to attend the Annual Road meeting. Director Ferguson, Director Whipple and President O'Hanlon will be at the road meeting on Saturday.

13.) Update on scheduling joint meetings with the Tahitian Village Property Owners Association and Tahitian Village Architectural Control Committee
Paul Hightower stated he has had conversations with TVPOA and ACC about setting up meetings and they will schedule the first meeting once we move into the new office.

14.) Discussion and possible action regarding updated Joint Election Agreement with Bastrop County
Discusión y posible acción con respecto al Acuerdo Electoral Conjunto actualizado con el Condado de Bastrop

Alma Rodriguez stated there were entity updates on the Joint Election Agreement therefore we needed to have a new agreement approved and signed.

Motion: Butch Carmack moved to approve the updated Joint Election Agreement with Bastrop County. Seconded: Ron Whipple. Vote: Four (4)in favor, motion carries.

15.) Board suggestions on future agenda items
None.

16.) Adjourn

Motion: Butch Carmack moved to adjourn the meeting. Seconded: Ron Whipple. Vote: Four (4)in favor, motion carries.

MEETING ADJOURNED AT 7:28 P.M.

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Board Director Date

Minutes of the Regular Meeting of the
BASTROP COUNTY WATER CONTROL AND IMPROVEMENT DISTRICT #2

A public meeting of the Board of Directors of Bastrop County Water Control and Improvement District #2 was held on Saturday, March 26, 2022, beginning at 9:00 a.m. The meeting was held at the Bastrop Convention Center.

Present BCWCID #2 Board Members:
Mary Beth O'Hanlon, President
Scott Ferguson, Vice President
Ron Whipple, Secretary
Sam Kier, Treasurer

Absent:
Butch Carmack, Director

BCWCID #2 Staff/Other Professionals:
Paul Hightower, General Manager
Tyler Walsh, Sr. Operations Manager
Alma Rodriguez, District Administrator

MEETING DISCUSSION TOPICS

1.) Call meeting to Order
President O'Hanlon called the meeting to Order at 9:00 a.m. and announced there was a quorum of the Board in person.

2.) Pledge of Allegiance
President O'Hanlon led the Pledge of Allegiance.

3.) Texas State Pledge
President O'Hanlon led the Pledge to the Texas State Flag.

4.) Introduction of the Board and Special Guests
President O'Hanlon introduced the Road Committee members and Commissioner Hamner.

5.) Update from Bastrop County Precinct 1 Commissioner regarding road projects
Commissioner Hamner stated the District's road crew has been doing an excellent job at building roads instead of contracting the road jobs out at a higher rate. They have been saving the road district money and completing more roads with road district funds.

6.) Update from City of Bastrop regarding road projects
There were no updates from the City.

7.) Update from consulting engineer regarding road projects
Joseph Willrich with BEFCO Engineering stated as we work with the roads for each year, we work very closely with Commissioner Hamner and District personnel through all phases of the projects. Looking ahead at the plan for year one all the surveys and designs are complete, and Mr. Walsh and his crew have already started working on those roads. Year two on the plan, surveying and design will begin this summer for those roads.

8.) Presentation of proposed updates to District's Master Road Plan for District Road projects

Paul Hightower presented the updated Master Road Plan to the Board and general public.

9.) Public Hearing and Comment regarding proposed revisions to the District's Master Road Plan (the Board respectfully requests you limit your comments and/or questions to three (3) minutes)

Question: Kaaawa Lane in Unit 4 has a wash out, is that going to be repaired so the road will go straight through?

Answer: There are several roads with wash outs and your County Commissioner Mel Hamner is working on getting mitigation funds to help repair the washouts.

Question: Pahihi Drive has a cul-de-sac that is not paved, will it be paved?

Answer: Pahihi connects to Wahane so it will be paved when we start on Wahane.

Question: Is Nanakuli Drive completed? They started road work a couple of years ago, they put down white rock, is that the finish road if so, it is quite dusty and also the street sign has not been put back or my mailbox.

Answer: The surface is completed, and the dust will die down after time. The stop sign will be put back up and we are contacting someone about your mailbox.

Question: I would like to understand the process for road maintenance. I live on Kipahulu and there are several potholes.

Answer: We have filled potholes on Kipahulu as a temporary fix because it is on the schedule to be constructed this year. The pre-construction process will start within the next several months. By this time next year, you should have a completed road.

Question: Has it been a wide-spread problem that the postal service refuses to deliver mail to my house on Heleakala because they said the road is impassable to drive on.

Answer: Heleakala is not an impassable road. You can contact the postal service directly not the local branch about the mail delivery.

Question: Are contractors asked to pay some fees for tearing up the roads?

Answer: We cannot charge the contractors a maintenance or road fee. It is not within our guidelines.

Question: From the presentation, I understand you take into consideration the bus routes and other factors, so why do you jump around the subdivision, also there are people with new construction on a paved road and other that have been here that are not on a paved road why don't they have the same service provided to them and is there a goal to place hard top on all areas in Tahitian Village.

Answer: The dusty road is a chip seal road. The dust will go away. We are required by law to pave every road in the subdivision, and we are required to collect road fees from everybody until all the roads in Tahitian Village get paved. We worked with the road committee to come up with criteria for this road plan and Director Kier was the driving force for the plan. Density was the major factor in this plan now we have 75% of residents on a paved road.

Question: What kind of analysis are being done for traffic and trying to find new vendor?

Answer: The District has not done any traffic analysis, but the County did some last year. We are always searching for new vendors for materials, but you cannot go to far out of your area because then you have to consider fuel charges.

Comment: Michele Plummer wanted to add as a Road Committee member we drove all the streets, counted houses, worked with TVPOA on the number of builds in the area to put this plan together and get it updated.

Questions: How do we get notifications for projects?

Answer: We send out doorhangers for that area. In the past before the changes in the world, we would have small community meetings, we are looking at going back to having in person meeting because it was a great way to communicate with everyone.

Question: Several years ago, there was a discussion on building a connector road to 304, is there still discussion on that?

Answer: Commissioner Hamner said he is meeting with the City about that road next week but there is still an issue of where to find $25 million dollars to build that road. Another option is a road coming into the industrial park, but it is a City decision.

10.) Review and possible action regarding approval of updates to the District's Master Road Plan

Motion: Sam Kier moved to approve the updated District's Master Road Plan with the revised corrections. Seconded: Scott Ferguson. Vote: Three (3) in favor, motion carries.

11.) Adjournment

Motion: Mary Beth O'Hanlon moved to adjourn the meeting. Seconded: Sam Kier Vote: Three (3) in favor, motion carries.

MEETING ADJOURNED AT 10:04 A.M.

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Board Director Date

Bastrop County Water Control & Improvement District No. 2

Account Balances

Financial Institution (Acct Number)	Issue Date	Maturity Date	Interest Rate	Account Balance January 2022	Account Balance February 2022	Account Balance March 2022	Notes
Fund: Water/Wastewater							
Money Muket Funds							
FIRST NATIONAL BANK BASTR (XXXX5076)	01/01/2017		0.25%	71,347.41	71,359.53	71,371.06	Water MM
FIRST NATIONAL BANK BASTR (XXXX3543)	01/01/2017		0.25%	146,159.30	146,170.51	146,182.93	Water Cap Impmv
TEXPOOL (XXXX0002)	05/30/2019		0.01%	1,960,107.89	1,406,198.28	1,965,200.13	Water
TEXPOOL (XXXX0003)	02/04/2020		0.01%	274,412.16	274,425.46	274,461.26	Building Funds
Checking Account(s)							
FIRST NAT BASTR-CKING (XXXX1469)			0.10%	484,777.21	308,741.45	357,879.42	Operating - Water
FIRST NAT BASTR-CKING (XXXX3289)			0.10%	572.00	572.00	572.00	TWDB WW
		Totals for Water/Wastewater Fund:		**$2,937,375.97**	**2,207,467.23**	**2,815,666.80**	
Fund: Capital Projects							
Money Market Funds							
TEX POOL. (XXXX0005)	07/21/2021		0.01%	5,933,089.95	5,933,377.52	5,934,151.80	Series 2021
Checking Account(s)							
FIRST NAT BASTR-CKING (XXXX7780)			0.00%	560,193.00	560,193.00	541,193.00	Cash in Bank
		Totals for Capital Projects Fund:		**$6,493,282.95**	**6,493,570.52**	**6,475,344.80**	
Fund: Standby							
Checking Account(s)							
ROSCOE STATE BANK (XXXX2687)			0.10%	99,937.54	100,027.54	101,272.54	Standby Opernring
		Totals for Standby Fund:		**99,937.54**	**100,027.54**	**101,272.54**	
Fund: Debt Service							
Money Market Funds							
TEXPOOL (XXXX0004) *Serie, 2021 Revnue Note*	07/21/2021		0.01 %	180,553.13	180,561.89	180,585.44	
AMEGY BANK - TRUST (XXXX1041)	09/30/2021		0.05%	642,269.90	642,273.52	83,515.01	WW-ESC TWDB Loan
FIRST NATIONAL BANK BASTR (XXXX4385)	09/30/2021		0.25%	371,547.95	371,576.45	371,608.01	WW-Annual TWDB
TEXPOOL (XXXX0001)	09/30/2021		0.01 %	457,368.48	457,383.39	457,464.44	TWDB Reserve fund
		Totals for Debt Service Fund:		**$1,651,739.46**	**$1,651,795.25**	**$1,093,172.90**	
Fund: Roads							
Money Market Funds							
ROSCOE STATE BANK (XXXX3131)	01/01/2016		0.50%	815,366.31	815,553.96	815,761.76	Road Const MM
Checking Account(s)							
ROSCOE STATE BANK (XXXX2709)			0.10%	255,209.71	279,277.42	499,958.83	Road Const Operating
		Totals for Roads Fund:		**$1,070,576.02**	**$1,094,831.38**	**$1,315,720.59**	
Grand total for Bastrop County Water Control & Improvement District No. 2:				**$12,152,974.40**	**$11,447,664.38**	**$11,699,905.09**	

AFFIDAVIT OF RELEASE
OF CLAIM FOR
UNPAID CHARGES

THE STATE OF TEXAS *

COUNTY OF BASTROP *

We the undersigned members of the Board Directors of the Bastrop County Water Control & Improvement District, No. Two ("District "), make oath and deposes that the claims of the District for unpaid charges accumulated through April 12, 2022 and more particularly described in that certain Affidavit of Lien and Unpaid Charges, filed of record in Volume 1402 Page 821 & Volume 477 Page 548 & Volume 663 Page 525 & Volume 669 Page 474 & Volume 730 Page 666 & Volume 768 Page 189 & Volume 953 Page 412 & Volume 1027 Page 647 & Volume 1107 Page 199 & Volume 1198 Page 397 & Volume 1214 Page 394 & Volume 1295 Page 767 & Volume 1402 Page 821 & Volume 1502 Page 554 & Volume 1608 Page 312 & Book 1713 Page 678-765 & Book 1806 Pages 718-732 & Book 1889 Pages 194–202 & Book 1977 Pages 638-701 & Book 2043 & Pages 807-816& Volume 2120 Page 519-529 & Volume 2203 Page 336-354 & Book 2293 Pages 227-240 & Instrument 201501778 & Instrument 201501779 & Instrument 201600766 & Instrument 201600764 & Instrument 201701281 & Instrument 201701283 & Instrument 201801123 & Instrument 201801124, Instrument 201901887, Instrument 202001036, Instrument 202101365 and Instrument 202201860 of the Official Records of Bastrop County, Texas, are hereby released for the persons and properties listed in Exhibit A, attached hereto, said properties being identified by Unit, Block, and Lot Numbers.

Executed this 21st day of April 2022.

____
Board Director

Sworn and acknowledged before me, by the Board Director, on the 21st day of April 2022.

____
Alma Rodriguez
Notary

alr

NAME	Unit-Blk-Lot	Standby	Road	Lien	Amount
Alvarado, Reymundo	05-12-0829		$ 204.00		$ 204.00
Andel, Dennis J	03-11-0213		$ 204.00		$ 204.00
Ann E Green	05-08-0611		$ 650.00		$ 650.00
Austin II, Frank Austin	05-08-0608		$ 4,380.45	$ 270.00	$ 4,650.45
Austin, Frank II	05-08-0608		$ 1,530.00	$ 45.00	$ 1,575.00
Austin, Frank II	05-08-0608		$ 1,830.00	$ 90.00	$ 1,920.00
Austin, Frank II	05-08-0608		$ 2,055.00	$ 135.00	$ 2,190.00
Austin, Frank II	05-08-0608		$ 2,538.00	$ 180.00	$ 2,718.00
Austin, Frank II	05-08-0608		$ 2,979.00	$ 225.00	$ 3,204.00
Baker, Kristi	02-08-0746		$ 204.00		$ 204.00
Baker, Kristi	02-08-0745		$ 204.00		$ 204.00
Barrentine, Patricia	01-10-1291 E		$ 102.00		$ 102.00
Barrentine, Patricia	01-10-1292		$ 204.00		$ 204.00
Becker, Mildred	04-15-1526		$ 204.00		$ 204.00
Bell, Roger L	04-11-0618		$ 874.00	$ 45.00	$ 919.00
Bell, Roger L	04-11-0618		$ 494.00	$ 90.00	$ 584.00
Bell, Roger L	04-11-0618		$ 334.00	$ 135.00	$ 469.00
Bell, Roger L	04-11-0618		$ 281.00	$ 180.00	$ 461.00
Bell, Roger L	04-11-0618		$ 1,434.80	$ 225.00	$ 1,659.80
Bemus, Nadine	01-19-0527		$ 60.00		$ 60.00
Bemus, Nadine	01-19-0526		$ 60.00		$ 60.00
Benton, David Alec	05-03-0197		$ 1,672.40	$ 45.00	$ 1,717.40
Benton, David Alec	05-03-0197		$ 1,972.40	$ 90.00	$ 2,062.40
Benton, David Alec	05-03-0197		$ 2,197.40	$ 135.00	$ 2,332.40
Black, Donna Latson	04-02-0234		$ 435.00	$ 45.00	$ 480.00
Black, Donna Latson	04-02-0234		$ 735.00	$ 90.00	$ 825.00
Black, Donna Latson	04-02-0234		$ 960.00	$ 135.00	$ 1,095.00
Black, Donna Latson	04-02-0234		$ 1,443.00	$ 180.00	$ 1,623.00
Black, Donna Latson	04-02-0234		$ 1,884.00	$ 225.00	$ 2,109.00
Black, La Donna Latson	04-02-0234		$ 3,121.20	$ 270.00	$ 3,391.20
Blue Lotus Investments LLC	04-07-1400		$ 60.00		$ 60.00
Blue Lotus Investments LLC	04-07-1400		$ 396.00	$ 45.00	$ 441.00
Bobby O. Williams	04-14-0892		$ 1,049.50		$ 1,049.50
Brennan , Jason	02-04-0443		$ 102.00		$ 102.00
Brennan , Jason	02-04-0442		$ 102.00		$ 102.00
Brottem, Curtis J	04-09-1179		$ 204.00		$ 204.00
Charles H. McPherson	02-16-1378		$ 1,245.00		$ 1,245.00
Connally, Leslie W	02-07-0684		$ 2,511.45		$ 2,511.45
Damron, E M	05-12-0867		$ 2,220.00	$ 90.00	$ 2,310.00
Damron, E M	05-12-0867		$ 2,445.00	$ 135.00	$ 2,580.00
Damron, EM	05-12-0867		$ 1,920.00	$ 45.00	$ 1,965.00
Damron, Eulas Irene	05-12-0867		$ 1,568.00	$ 180.00	$ 1,748.00
Damron, Eulas Irene	05-12-0867		$ 2,009.00	$ 225.00	$ 2,234.00
Damron, Eulas Irene	05-12-0867		$ 3,264.95	$ 270.00	$ 3,534.95
David Alec Benton	05-03-0197		$ 1,357.40		$ 1,357.40
DFLC, Inc	04-12-0665		$ 204.00		$ 204.00

Dickerson, Rob	03-11-0221	$	204.00			$	204.00
Dickson, Barbara K	05-22-1253	$	60.00			$	60.00
DLS Industries	02-03-0335	$	60.00			$	60.00
DLS Industries	02-03-0335	$	396.00	$	45.00	$	441.00
DLS Industries	02-03-0335	$	888.00	$	90.00	$	978.00
DLS Industries	02-03-0335	$	2,152.20	$	135.00	$	2,287.20
Donna Latson Black	04-02-0234	$	120.00			$	120.00
East West Investments Service	04-07-1400	$	1,059.00	$	90.00	$	1,149.00
East West Investments Service	04-07-1400	$	2,152.20	$	135.00	$	2,287.20
Farris, Henry	05-13-0918	$	108.00			$	108.00
Farris, Henry	05-13-0918	$	549.00	$	45.00	$	594.00
Farris, Henry	05-13-0918	$	1,401.00	$	90.00	$	1,491.00
Fernandez, Sabina	04-03-1060	$	204.00			$	204.00
Fischer, Lance R	02-04-0409	$	204.00			$	204.00
Frank Austin II	05-08-0608	$	1,215.00			$	1,215.00
George W & Ethel Tigert	05-03-0271	$	450.00			$	450.00
Gieskes, Constantyn	04-14-0948	$	204.00			$	204.00
Goertz, George	01-19-0425	$	102.00			$	102.00
Goertz, George	01-19-0424	$	204.00			$	204.00
Goodwin, Adam	03-11-0296	$	204.00			$	204.00
Goodwin, Adam	03-11-0297	$	204.00			$	204.00
Goodwin, Adam	03-11-0298	$	204.00			$	204.00
Green, Carl	05-08-0611	$	965.00	$	45.00	$	1,010.00
Green, Carl	05-08-0611	$	1,265.00	$	90.00	$	1,355.00
Green, Carl	05-08-0611	$	1,490.00	$	135.00	$	1,625.00
Green, Carl	05-08-0611	$	1,973.00	$	180.00	$	2,153.00
Green, Carl	05-08-0611	$	2,414.00	$	225.00	$	2,639.00
Green, Carl	05-08-0611	$	3,730.70	$	270.00	$	4,000.70
Grimm, Mary	04-02-0251	$	204.00			$	204.00
Grimm, Mary	04-02-0252	$	204.00			$	204.00
Grover, Dora	04-11-0544	$	204.00			$	204.00
Grover, Dora	04-11-0602	$	204.00			$	204.00
H E Roger Estate	02-03-0318	$	1,860.00	$	90.00	$	1,950.00
H E Roger Estate	02-03-0318	$	4,414.95	$	270.00	$	4,684.95
H.E. Roger Estate	02-03-0318	$	1,245.00			$	1,245.00
Hadar, Hagai	05-06-0477	$	108.00			$	108.00
Hadar, Hagai	05-06-0477	$	1,278.00	$	45.00	$	1,323.00
Hadar, Hagai	05-08-0592	$	108.00			$	108.00
Hadar, Hagai	05-08-0592	$	1,278.00	$	45.00	$	1,323.00
Hayes, Sallie J	05-13-0930	$	2,825.40	$	225.00	$	3,050.40
Hayes, Sallie Jo	05-13-0930	$	60.00			$	60.00
Hayes, Sallie Jo	05-13-0930	$	585.00	$	45.00	$	630.00
Hayes, Sallie Jo	05-13-0930	$	810.00	$	90.00	$	900.00
Hayes, Sallie Jo	05-13-0930	$	1,293.00	$	135.00	$	1,428.00
Hayes, Sallie Jo	05-13-0930	$	1,973.40	$	180.00	$	2,153.40
Hearitage, Timothy D	05-03-0197	$	2,680.40	$	180.00	$	2,860.40
Hearitage, Timothy D	05-03-0197	$	3,121.40	$	225.00	$	3,346.40
Hearitage, Timothy D	05-03-0197	$	4,544.21	$	270.00	$	4,814.21

Hernandez, Jacinto	04-01-0116	$	108.00			$	108.00
Hernandez, Jacinto	04-01-0116	$	402.00	$	45.00	$	447.00
Hernandez, Jacinto	04-01-0116	$	1,254.00	$	90.00	$	1,344.00
Hernandez, Jesse C	05-01-0033	$	60.00			$	60.00
Hernandez, Jesse C	05-01-0033	$	621.00	$	45.00	$	666.00
Hernandez, Jesse C	05-01-0033	$	1,113.00	$	90.00	$	1,203.00
Hernandez, Jesse C	05-01-0033	$	2,136.00	$	135.00	$	2,271.00
Hester Michael T	01-09-1180	$	540.00	$	45.00	$	585.00
Hester, Michael T	01-09-1179	$	27.00			$	27.00
Hester, Michael T	01-09-1179	$	540.00	$	45.00	$	585.00
Hester, Michael T	01-09-1179	$	1,197.00	$	90.00	$	1,287.00
Hester, Michael T	01-09-1180	$	27.00			$	27.00
Hester, Michael T	01-09-1180	$	1,197.00	$	90.00	$	1,287.00
Hodges, Taylor	04-07-1454	$	204.00			$	204.00
Ivey, James	05-09-0657	$	204.00			$	204.00
James R Krantz Sr	05-12-0867	$	245.00			$	245.00
Jerry G. & Nina McCarley	02-11-1018	$	450.00			$	450.00
Kovacs, Thomas Daniel	03-18-0457	$	204.00			$	204.00
LaFuente, Michael	02-13-1160	$	204.00			$	204.00
LaFuente, Michael	02-13-1161	$	204.00			$	204.00
LaFuente, Michael	02-13-1162	$	204.00			$	204.00
Langworthy, Paul	02-11-1028	$	204.00			$	204.00
Langworthy, Paul	02-11-1029	$	204.00			$	204.00
Larson, William Kenneth	04-14-0875	$	204.00			$	204.00
LeBlanc, Rodgers L	05-13-0913	$	1,560.00	$	45.00	$	1,605.00
LeBlanc, Rodgers L	05-13-0913	$	1,860.00	$	90.00	$	1,950.00
LeBlanc, Rodgers L	05-13-0913	$	2,085.00	$	135.00	$	2,220.00
LeBlanc, Rodgers L	05-13-0913	$	2,568.00	$	180.00	$	2,748.00
LeBlanc, Rodgers L	05-13-0913	$	3,009.00	$	225.00	$	3,234.00
LeBlanc, Rodgers L	05-13-0913	$	4,382.10	$	270.00	$	4,652.10
Leonard, Nyeira	03-13-0539	$	204.00			$	204.00
Linn, Dave	04-09-1187	$	468.00	$	45.00	$	513.00
Linn, Dave	04-09-1187	$	909.00	$	90.00	$	999.00
Linn, Dave	04-09-1187	$	1,761.00	$	135.00	$	1,896.00
Lodes, Larry M	01-11-1123	$	204.00			$	204.00
Loera, Ray	01-19-0664	$	1,485.00			$	1,485.00
Loera, Ray	01-19-0664	$	1,785.00			$	1,785.00
Loera, Ray	01-19-0664	$	2,010.00			$	2,010.00
Loera, Ray	01-19-0664	$	2,493.00			$	2,493.00
Loera, Ray	01-19-0664	$	2,934.00			$	2,934.00
Loera, Ray	01-19-0664	$	4,328.70			$	4,328.70
Loera, Ray	01-19-0665	$	1,485.00			$	1,485.00
Loera, Ray	01-19-0665	$	1,785.00			$	1,785.00
Loera, Ray	01-19-0665	$	2,010.00			$	2,010.00
Loera, Ray	01-19-0665	$	2,493.00			$	2,493.00
Loera, Ray	01-19-0665	$	2,934.00			$	2,934.00
Loera, Ray	01-19-0665	$	4,328.70			$	4,328.70
Manuel, Rebecca	04-09-1189	$	219.00			$	219.00

Martinez, Dustin	05-05-0387	$	204.00			$	204.00
Mason III, Jim E	03-11-0209	$	204.00			$	204.00
Mason III, Jim E	03-11-0208	$	204.00			$	204.00
McCarley, Jerry	02-11-1018	$	765.00	$	45.00	$	810.00
McCarley, Jerry G	02-11-1018	$	1,773.00	$	180.00	$	1,953.00
McCarley, Jerry G	02-11-1018	$	3,493.95	$	225.00	$	3,718.95
McCarley, Jerry G & Nina	02-11-1018	$	1,065.00	$	90.00	$	1,155.00
McCarley, Jerry G & Nina	02-11-1018	$	1,290.00	$	135.00	$	1,425.00
McClure, Robert Reed	02-16-1622	$	204.00			$	204.00
McCullough, Debra Jean	03-03-0070	$	204.00			$	204.00
McPherson, Charles H	02-16-1378	$	1,560.00	$	45.00	$	1,605.00
McPherson, Charles H	02-16-1378	$	1,860.00	$	90.00	$	1,950.00
McPherson, Charles H	02-16-1378	$	2,085.00	$	135.00	$	2,220.00
McPherson, Charles H	02-16-1378	$	2,568.00	$	180.00	$	2,748.00
McPherson, Charles H	02-16-1378	$	3,009.00	$	225.00	$	3,234.00
McPherson, Charles H	02-16-1378	$	4,414.95	$	270.00	$	4,684.95
Mejia, Marcario	03-11-0181	$	204.00			$	204.00
Mejia, Marcario	03-11-0182	$	204.00			$	204.00
Miramontes, Benjamin	04-09-1231	$	108.00			$	108.00
Miramontes, Benjamin	04-09-1231	$	549.00	$	45.00	$	594.00
Miramontes, Benjamin	04-09-1231	$	1,401.00	$	90.00	$	1,491.00
Miranda, Joseph G	03-24-0410	$	200.00			$	200.00
Morton, Lanell J	05-05-0426	$	204.00			$	204.00
Murray, David	04-12-0677	$	219.00			$	219.00
Naegele, Gerald	04-14-0955	$	204.00			$	204.00
Nahavivek LLC	01-17-0164	$	204.00			$	204.00
Nguyen, Buu Dihn	01-09-1182	$	204.00			$	204.00
Noskoff, Don A	02-15-1301	$	204.00			$	204.00
Online Land Sales LLC	04-09-1187	$	72.00			$	72.00
O'Rouke, Katie	04-11-0568	$	204.00			$	204.00
Paddock, Caleb	01-09-1156	$	204.00			$	204.00
Perimeter Lands LLC	01-12-0887	$	204.00			$	204.00
Perimeter Lands LLC	01-14A-1490	$	204.00			$	204.00
Perimeter Lands LLC	01-14A-1493	$	204.00			$	204.00
Perimeter Lands LLC	01-14A-1555	$	204.00			$	204.00
Perimeter Lands LLC	01-19-0425 E	$	219.00	$	45.00	$	264.00
Perimeter Lands LLC	01-19-0565	$	204.00			$	204.00
Perimeter Lands LLC	01-19-0573	$	204.00			$	204.00
Perimeter Lands LLC	01-19-0574	$	204.00			$	204.00
Perimeter Lands LLC	01-19-0579	$	204.00			$	204.00
Perimeter Lands LLC	01-19-0580	$	204.00			$	204.00
Perimeter Lands LLC	01-19-0609	$	204.00			$	204.00
Perimeter Lands LLC	01-19-0610	$	204.00			$	204.00
Perimeter Lands LLC	01-19-0611	$	204.00			$	204.00
Perimeter Lands LLC	01-19-0614	$	204.00			$	204.00
Perimeter Lands LLC	01-19-0615	$	204.00			$	204.00
Perimeter Lands LLC	01-19-0628	$	204.00			$	204.00
Perimeter Lands LLC	01-19-0629	$	204.00			$	204.00

Perimeter Lands LLC	01-19-0630	$	204.00			$	204.00
Perimeter Lands LLC	02-05-0459	$	204.00			$	204.00
Perimeter Lands LLC	02-07-0693	$	204.00			$	204.00
Perimeter Lands LLC	02-07-0694	$	204.00			$	204.00
Perimeter Lands LLC	02-07-0715	$	204.00			$	204.00
Perimeter Lands LLC	02-07-0716	$	204.00			$	204.00
Poza Azul LLC	05-06-0452	$	204.00			$	204.00
Poza Azul LLC	05-06-0465	$	204.00			$	204.00
Quiroz, Jesse M	05-02-0107	$	60.00			$	60.00
Quiroz, Jesse M	05-02-0107	$	510.00	$	45.00	$	555.00
Quiroz, Jesse M	05-02-0107	$	771.00	$	90.00	$	861.00
Quiroz, Mary M	05-02-0107	$	1,263.00	$	135.00	$	1,398.00
Quiroz, Mary M	05-02-0107	$	2,286.00	$	180.00	$	2,466.00
Ray & Jo Ann Loera	01-19-0664	$	1,170.00			$	1,170.00
Ray & Jo Ann Loera	01-19-0665	$	1,170.00			$	1,170.00
Reinoso, Gloria	04-03-0982	$	204.00			$	204.00
Ritchhart, Nikolas	05-05-0389	$	204.00			$	204.00
Ritchhart, Nikolas	05-05-0388	$	204.00			$	204.00
Robert S. Spinoza	05-08-0551	$	600.00			$	600.00
Rodgers L. LeBlanc	05-13-0913	$	1,245.00			$	1,245.00
Roger L. & Lind Bell	04-11-0618	$	899.00			$	899.00
Roger, H E Estate	02-03-0318	$	2,085.00	$	135.00	$	2,220.00
Roger, H E Estate	02-03-0318	$	2,568.00	$	180.00	$	2,748.00
Roger, H E Estate	02-03-0318	$	3,009.00	$	225.00	$	3,234.00
Roger, H Estate	02-03-0318	$	1,560.00	$	45.00	$	1,605.00
Schmidt, Elisabeth	03-11-0191	$	204.00			$	204.00
Shacherl, Barbara K	06-19-0012	$	108.00			$	108.00
Sifontes, Jose David	05-08-0566	$	204.00			$	204.00
Silva, Daniel	05-22-1258	$	204.00			$	204.00
Silva, Daniel	05-22-1259	$	204.00			$	204.00
Sinclair, S R	04-07-1389	$	219.00			$	219.00
Soto, Anacleto	05-09-0666	$	219.00			$	219.00
Southwestern Bell Telephone	02-16-1675	$	219.00			$	219.00
Southwestern Bell Telephone	02-16-1676	$	219.00			$	219.00
Spinoza, Robert S	05-08-0551	$	915.00	$	45.00	$	960.00
Spinoza, Robert S	05-08-0551	$	1,215.00	$	90.00	$	1,305.00
Spinoza, Robert S	05-08-0551	$	1,440.00	$	135.00	$	1,575.00
Spinoza, Robert S	05-08-0551	$	1,923.00	$	180.00	$	2,103.00
Spinoza, Robert S	05-08-0551	$	2,364.00	$	225.00	$	2,589.00
Spinoza, Robert S	05-08-0551	$	3,673.20	$	270.00	$	3,943.20
Stevan S Pavitt Revocable Trust	01-17-0126	$	219.00			$	219.00
Stiteler, Hayley	02-07-0681	$	204.00			$	204.00
Tahitian Land Inc	04-14-0881	$	1,110.00			$	1,110.00
Tahitian Village Unit 1	05-04-0286	$	204.00			$	204.00
Thomas, Rose	05-22-1253	$	510.00	$	45.00	$	555.00
Thomas, Rose	05-22-1253	$	735.00	$	90.00	$	825.00
Thomas, Rose	05-22-1253	$	1,218.00	$	135.00	$	1,353.00
Thomas, Rose	05-22-1253	$	1,488.00	$	180.00	$	1,668.00

Thomas, Rose	05-22-1253	$	1,659.00	$	225.00	$	1,884.00
Thomas, Rose	05-22-1253	$	2,862.45	$	270.00	$	3,132.45
Thompson, Elden	02-08-0877	$	204.00			$	204.00
Tigert, Esther R	05-03-0271	$	1,290.00	$	135.00	$	1,425.00
Tigert, Esther R	05-03-0271	$	1,773.00	$	180.00	$	1,953.00
Tigert, Esther R	05-03-0271	$	2,214.00	$	225.00	$	2,439.00
Tigert, Esther R	05-03-0271	$	2,500.70	$	270.00	$	2,770.70
Tigert, George W	05-03-0271	$	765.00	$	45.00	$	810.00
Tigert, George W	05-03-0271	$	1,065.00	$	90.00	$	1,155.00
Vallee, Rudolphe	04-11-0519	$	204.00			$	204.00
Vasquez, Isidro V	03-11-0278	$	204.00			$	204.00
Vasquez, Isidro V	03-11-0289	$	204.00			$	204.00
Vela, David	01-17-0132	$	60.00			$	60.00
Vela, David	01-17-0132	$	285.00	$	45.00	$	330.00
Vela, David	01-17-0132	$	768.00	$	90.00	$	858.00
Vela, David	01-17-0132	$	1,362.90	$	135.00	$	1,497.90
Vela, David	01-17-0132	$	2,214.90	$	180.00	$	2,394.90
Velasquez, Barbara	06-11-0013	$	108.00			$	108.00
Verma, Rajinish	05-13-0902	$	204.00			$	204.00
Vick, John C	05-01-0018	$	156.00			$	156.00
Vick, John C	05-01-0018	$	1,100.25	$	45.00	$	1,145.25
Vince Kaiser Homes LLC	01-12-0740	$	187.00			$	187.00
Wade, B E	05-02-0108	$	50.00			$	50.00
Walter, Gerald Kenneth	03-11-0282	$	204.00			$	204.00
Wilderbrandt, Danny	01-13-1461	$	204.00			$	204.00
Williams, Bobby O	04-14-0892	$	1,664.50	$	90.00	$	1,754.50
Williams, Bobby O	04-14-0892	$	1,889.50	$	135.00	$	2,024.50
Williams, Bobby O	04-14-0892	$	2,372.50	$	180.00	$	2,552.50
Williams, Bobby O	04-14-0892	$	2,813.50	$	225.00	$	3,038.50
Williams, Bobby O	04-14-0892	$	4,190.13	$	270.00	$	4,460.13
Williams, Mike W	02-15-1280	$	204.00			$	204.00
Williams, Mike W	02-15-1280	$	219.00	$	45.00	$	264.00
Williams. Bobby	04-14-0892	$	1,364.50	$	45.00	$	1,409.50
Wilson, Hamilton C	05-27-1584	$	121.00			$	121.00
Zacchi, Rosemary	05-27-1529	$	219.00			$	219.00
Totals		$	280,278.24	$	16,245.00	$	296,523.24

Lien List Recap for April 2022

Total Amount of Liens Released	$ 296,523.24
Road Assessments Paid	$ 127,679.90
Standby Assessments Paid	$ 2,164.50
Attorney Fees	$ 8,382.49
Total actually collected	$ 138,226.89
Total Write offs	$ 45.00

Note: The reason the amount collected is lower than the amount released is because the report must show a release amount for each lien filed. Also, for the month of April there was 106 lots sold at the tax sale in March. The accounts were paid in full.

Agenda Item # 7 General Managers Report

BOARD OF DIRECTORS
BASTROP COUNTY WCID NO. 2

General Manager's Update
April 21, 2022

7a. Status of TTHM compliance:

Currently waiting for the carbon to be delivered and installed. The delivery time has been extended twice so we are hoping to have online late April to early May.

7b. Update on District water plants and lift stations:

No major updates. We have narrowed down 4 SCADA companies and are working with them to get specs and bids lined out.

7c. W/WW Maintenance & Capital Improvements update:

Neptune Meters project: Installation has started and as of publishing, they are about 70% completed on installs and we are about the 45% mark for having them transferred over to Incode. The girls are updating the batch files about as soon as they receive them and have to wait for Incode to catch up.

7d. Roads maintenance & improvement projects update:

21/22 Roads: No updates currently. Crews have started on several groups.

BOARD OF DIRECTORS

BASTROP COUNTY WCID NO. 2

7e. Employee update:

We have 2 employees leave us this month. 1 was on military leave and has decided not to come back, once his duty is over with and the other has resigned to go back to work for himself, due to family issues. We are currently advertising both for replacements.

7f. General Office Update:

The remodel has been completed and we have relocated the office facilities to the new location. The old portable building has been disconnected and picked up.

Agenda Item # 8

2021 Annual Fiscal Year Audit Report

March 31, 2022

To the Board of Directors of the
Bastrop County Water Control and Improvement District No. 2

We have audited the December 31, 2021, financial statements of the Bastrop County Water Control and Improvement District No. 2 (the "District") and have issued our report thereon dated March 31, 2022. Professional standards require that we provide you with the following information related to our audit. We will be pleased to discuss the contents of this letter or any related questions of the District Board members at your convenience.

This information is intended solely for the use of the Board of Directors and management of the District and is not intended to be, and should not be, used by anyone other than these specified parties. This restriction is not intended to limit the distribution of this report, which is a matter of public record.

RESPONSIBILITY OF INDEPENDENT ACCOUNTANTS

Our responsibility under auditing standards generally accepted in the United States of America is to express an opinion on the financial statements of the District based on our audit. In carrying out this responsibility, we assessed the risk that the financial statements may contain a material misstatement, either intentional or unintentional, and designed and conducted an audit to provide reasonable, but not absolute, assurance of detecting misstatements that are material to the financial statements. We have completed the audit of the District's financial statements in accordance with government auditing standards issued by the Comptroller General of the United States of America.

REPORT ISSUED ON 2021 AUDIT

We have issued our report, dated March 31, 2022, on the December 31, 2021, financial statements of the District. Our report is unqualified as to scope and accounting.

INTERNAL ACCOUNTING CONTROL

We considered the internal control structure in order to gain a basic understanding of the internal control policies and procedures in order to design an effective and efficient audit approach, not for the purpose of providing assurance on the internal control structure.

11824 JOLLYVILLE RD, SUITE 100 • AUSTIN, TEXAS 78759-2322
TELEPHONE 512.922.8809 • FACSIMILE 512.340.0333

ACCOUNTING PRINCIPLES

Management employed appropriate accounting principles as described in Note 1 to the financial statements and made all required disclosures in the financial statements. We noted no transactions entered into by the District during the year that were both significant and unusual, and of which, under professional standards, we are required to inform you, or transactions for which there is a lack of authoritative guidance or consensus.

MANAGEMENT COOPERATION

We were given full access to accounting records, supporting documents and other information that we requested.

MANAGEMENT JUDGMENTS AND ACCOUNTING ESTIMATES

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most significant judgments or estimates included in the financial statements are estimates of asset useful lives, depreciation expense, certain liabilities including accrued expenses, and uncollectible receivables. We evaluated the key factors and assumptions used to develop these estimates in determining that they are reasonable in relation to the financial statements taken as a whole.

SIGNIFICANT AUDIT ADJUSTMENTS

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has agreed to correct all such misstatements. The misstatements detected as a result of audit procedures are attached to this letter.

MAJOR ISSUES DISCUSSED WITH MANAGEMENT PRIOR TO RETENTION

There were no major issues discussed with management prior to our retention regarding the application of accounting principles and auditing standards.

DISAGREEMENTS WITH MANAGEMENT

We had no disagreements with management of the District regarding the application of accounting principles, the scope of our audit, disclosures to be included in the financial statements or the wording of our report on the financial statements.

MANAGEMENT REPRESENTATIONS

We have requested certain representations from management that are included in the attached management representation letter dated March 31, 2022.

CONSULTATION WITH OTHER ACCOUNTANTS

Management informed us that there were no consultations with other independent accountants regarding the application of accounting or auditing matters during the year.

DIFFICULTIES ENCOUNTERED IN PERFORMING THE AUDIT

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Sincerely,

Enclosure 1: Management Representation Letter

Enclosure 2: Summary of Misstatements Detected as a Result of Audit Procedures ("AJEs")

BASTROP COUNTY WATER CONTROL AND IMPROVEMENT DISTRICT NO. 2
106 Conference Drive
Bastrop, Texas 78602

March 31, 2022

West, Davis & Company, LLP
11824 Jollyville Road, Suite 100
Austin, Texas 78759-2322

We are providing this letter in connection with your audit of the financial statements of the Bastrop County Water Control and Improvement District No. 2 (the "District") as of December 31, 2021 and for the year then ended for the purpose of expressing an opinion as to whether the financial statements present fairly, in all material respects, the financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the District and the respective changes in financial position in conformity with U.S. generally accepted accounting principles. We confirm that we are responsible for the fair presentation of the previously mentioned financial statements in conformity with U.S. generally accepted accounting principles. We are also responsible for adopting sound accounting policies, establishing and maintaining internal control, and preventing and detecting fraud.

We confirm on behalf of management of the District the following representations made to you in connection with your audit.

Financial Statements

1) We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter including our responsibility for the preparation and fair presentation of the financial statements in accordance with U.S. GAAP and for preparation of the supplementary information in accordance with the applicable criteria.
2) The financial statements referred to above are fairly presented in conformity with U.S. GAAP and include all properly classified funds and other financial information of the primary government and all component units required by generally accepted accounting principles to be included in the financial reporting entity.
3) We acknowledge our responsibility 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.
4) We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
5) Significant assumptions we used in making accounting estimates, including those measured at fair value, are reasonable.

6) Related party relationships and transactions, including revenues, expenditures/expenses, loans, transfers, leasing arrangements, and guarantees, and amounts receivable from or payable to related parties have been appropriately accounted for and disclosed in accordance with U.S. GAAP.

7) Adjustments or disclosures have been made for all events, including instances of noncompliance, subsequent to the date of the financial statements that would require adjustment to or disclosure in the financial statements.

8) The effects of uncorrected misstatements are immaterial, both individually and in the aggregate, to the financial statements as a whole for each opinion unit.

9) The effects of all known actual or possible litigation, claims, and assessments have been accounted for and disclosed in accordance with U.S. GAAP.

10) Guarantees, whether written or oral, under which the District is contingently liable, if any, have been properly recorded or disclosed.

Information Provided

11) We have provided you with:

   a) Access to all information, of which we are aware, that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, and other matters.

   b) Additional information that you have requested from us for the purpose of the audit.

   c) Unrestricted access to consultants engaged by the District from whom you determined it necessary to obtain audit evidence.

   d) Minutes of the meetings of District's Board of Directors or summaries of actions of recent meetings for which minutes have not yet been prepared.

12) All material transactions have been recorded in the accounting records and are reflected in the financial statements.

13) We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.

14) We have no knowledge of any fraud or suspected fraud that affects the District and involves-

   - Management,
   - Employees who have significant roles in internal control, or
   - Others where the fraud could have a material effect on the financial statements.

15) We have no knowledge of any allegations of fraud or suspected fraud affecting the District's financial statements communicated by employees, former employees, regulators, or others.

16) We have no knowledge of instances of noncompliance or suspected noncompliance with provisions of laws, regulations, contracts, or grant agreements, or abuse, whose effects should be considered when preparing financial statements.

17) We have disclosed to you all known actual or possible litigation, claims, and assessments whose effects should be considered when preparing the financial statements.

18) We have disclosed to you the identity of the District's related parties and all the related party relationships and transactions of which we are aware.

Government-specific

19) There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.

20) We have identified to you any previous audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.

21) The District has no plans or intentions that may materially affect the carrying value or classification of assets, deferred outflows of resources, liabilities, deferred inflows of resources, and fund balance or net position.

22) We are responsible for compliance with the laws, regulations, and provisions of contracts and grant agreements applicable to us, including tax or debt limits and debt contracts, and legal and contractual provisions for reporting specific activities in separate funds.

23) We have identified and disclosed to you all instances that have occurred or are likely to have occurred, of fraud and noncompliance with provisions of laws and regulations that we believe have a material effect on the financial statements or other financial data significant to the audit objectives, and any other instances that warrant the attention of those charged with governance.

24) We have identified and disclosed to you all instances that have occurred or are likely to have occurred, of noncompliance with provisions of contracts and grant agreements that we believe have a material effect on the determination of financial statement amounts or other financial data significant to the audit objectives.

25) We have identified and disclosed to you all instances that have occurred or are likely to have occurred, of abuse that could be quantitatively or qualitatively material to the financial statements or other financial data significant to the audit objectives.

26) There are no violations or possible violations of budget ordinances, laws and regulations (including those pertaining to adopting, approving, and amending budgets), provisions of contracts and grant agreements, tax or debt limits, and any related debt covenants whose effects should be considered for disclosure in the financial statements, or as a basis for recording a loss contingency, or for reporting on noncompliance.

27) As part of your audit, you assisted with preparation of the financial statements and related notes. We acknowledge our responsibility as it relates to those nonaudit services, including that we assume all management responsibilities; oversee the services by designating a District consultant, who possesses suitable skill, knowledge, or experience; evaluate the adequacy and results of the services performed; and accept responsibility for the results of the services. We have reviewed, approved, and accepted responsibility for those financial statements and related notes.

28) The District has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset been pledged as collateral.

29) The District has complied with all aspects of contractual agreements that would have a material effect on the financial statements in the event of noncompliance.

30) The financial statements include all component units as well as joint ventures with an equity interest, and properly disclose all other joint ventures and other related organizations.

31) The financial statements properly classify all funds and activities in accordance with GASB Statement No. 34 .

32) All funds that meet the quantitative criteria in GASBS Nos. 34 and 37 for presentation as major are identified and presented as such and all other funds that are presented as major are particularly important to financial statement users.

33) Components of net position (net investment in capital assets; restricted; and unrestricted) and classifications of fund balance (nonspendable, restricted, committed, assigned, and unassigned) are properly classified and, if applicable, approved.

34) Investments, derivative instruments, and land and other real estate held by endowments are properly valued.

35) Provisions for uncollectible receivables have been properly identified and recorded.

36) Expenses have been appropriately classified in or allocated to functions and programs in the statement of activities, and allocations have been made on a reasonable basis.

37) Revenues are appropriately classified in the statement of activities within program revenues and general revenues.

38) Interfund, internal, and intra-entity activity and balances have been appropriately classified and reported.

39) Deposits and investment securities and derivative instruments are properly classified as to risk and are properly disclosed.

40) Capital assets, including infrastructure and intangible assets, are properly capitalized, reported, and, if applicable, depreciated.

41) We have appropriately disclosed the District's policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position is available and have determined that net position is properly recognized under the policy.

42) We are following our established accounting policy regarding which resources (that is, restricted, committed, assigned, or unassigned) are considered to be spent first for expenditures for which more than one resource classification is available. That policy determines the fund balance classifications for financial reporting purposes.

43) We acknowledge our responsibility for the required supplementary information (RSI). The RSI is measured and presented within prescribed guidelines and the methods of measurement and presentation have not changed from those used in the prior period. We have disclosed to you any significant assumptions and interpretations underlying the measurement and presentation of the RSI.

44) With respect to the Texas Commission on Environmental Quality Supplementary Information:

a) We acknowledge our responsibility for presenting the TCEQ Supplementary Information in accordance with accounting principles generally accepted in the United States of America, and we believe this information, including its form and content, is fairly presented in accordance with accounting principles generally accepted in the United States of America. The methods of measurement and presentation of this information has not changed from those used in the prior period, and we have disclosed to you any significant assumptions or interpretations underlying the measurement and presentation of the supplementary information.

b) If the TCEQ Supplementary Information is not presented with the audited financial statements, we will make the audited financial statements readily available to the intended users of the supplementary information no later than the date we issue the supplementary information and the auditor's report thereon.

We have evaluated and classified any subsequent events as recognized or nonrecognized through the date of this letter. No events, including instances of noncompliance, have occurred subsequent to the balance sheet date and through the date of this letter that would require adjustment to or disclosure in the aforementioned financial statements.

Very Truly Yours,

Paul Hightower
General Manager
Bastrop County Water Control and Improvement District No. 2

Bastrop County WCID No. 2

AJEs

12/31/2021

Account Name	Entry Number	Account Number	Dr.	Cr.
[redacted]				
	1			
Bldgs & Equipment-Water		11192	755,214.81	
Bldgs & Equipment-WW		11292	269,208.37	
Repairs-Equip		16181	0.35	
Repairs-Equip		16281	127.48	
Vehicles		17100		52,466.66
Equipment		17101		13,803.73
Meters		17102		17,894.15
Line Extensions		17106		6,300.00
Buildings		17107		416,777.52
Water Line Improvements		17108		-
Culverts		17109		3,899.50
Other		17110		15,000.00
Water Tank Main		17115		93,350.00
Water Well		17121		135,723.60
Vehicles-WW		17200		52,466.67
Equipment-WW		17201		13,803.74
Equipment-Software		17204		-
Equipment-Extensions		17206		104,072.37
Grinder Pumps-WW		17211		98,993.07
To capitalize				
	2			
Bldgs & Equipment-Water		11192	554,007.00	
Capital Assets Fund Balance-W		13140		554,007.00
To capitalize assets acquired using CPF				
	3			
Depreciation		16150	3,977.16	
Depreciation		16250	31,343.76	
A/D-Water		11192		3,977.16
A/D-WW		11290		31,343.76
To record depreciation on current year additions				
	4			
Deferred Outflow-Retirement		11274	57,787.00	
Retirement		16100m	8,781.00	
Retirement Payable		12146		61,715.00
Deferred Inflows-Retirement		12192		4,090.00
Miscellaneous Expense		16158		763.00
To record pension plan adjustments				
	5			
Retirement Payable		12146	59.95	
Misc Office		16160	480.05	
Deferred Outflow-Retirement		11274		540.00
			1,680,986.93	1,680,986.93

Bastrop County WCID No. 2					
AJEs					
12/31/2021					
Standby Fund					
		Entry	**Account**		
Account Name		**Number**	**Number**	**Dr.**	**Cr.**
		1			
Allowance for Bad Debts			21600	12,088.06	
	PF Standby		25300		9,274.09
	Write Offs		27142		2,813.97
To adjust allowance					
				12,088.06	12,088.06

Bastrop County WCID No. 2				
AJEs				
12/31/2021				
Road Construction Fund				
	Entry	Account		
Account Name	**Number**	**Number**	**Dr.**	**Cr.**
	1			
Allowance for Doubtful		31260	149,895.68	
Assessments		34210		149,895.68
To adjust estimate of ADA				
			149,895.68	149,895.68

BASTROP COUNTY WATER CONTROL AND IMPROVEMENT DISTRICT NO. 2

FINANCIAL STATEMENTS, SUPPLEMENTAL INFORMATION AND INDEPENDENT AUDITOR'S REPORT

FOR THE YEAR ENDED DECEMBER 31, 2021

WEST, DAVIS & COMPANY, LLP
Certified Public Accountants
Austin, Texas

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BASTROP COUNTY WATER CONTROL AND IMPROVEMENT DISTRICT NO. 2
Annual Financial Report
For the Year Ended December 31, 2021

ANNUAL FILING AFFIDAVIT

THE STATE OF TEXAS }

COUNTY OF BASTROP }

I, __________________, _________________ of the Bastrop County Water Control and Improvement District No. 2 hereby swear, or affirm, that the district named above has reviewed and approved at a meeting of the Board of Directors of the District on the 21st day of April, 2022, its annual audit report for the fiscal year ended December 31, 2021, and that copies of the annual report have been filed in the district office, located at 106 Conference Drive, Bastrop, Texas.

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

Date: April 21, 2022 By: ___________________________

Sworn to and subscribed to before me this 21st day of April 2022.

Notary: ________________________

(Seal)

My Commission expires on: ________, ______, Notary Public in and for the State of Texas.

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BASTROP COUNTY WATER CONTROL AND IMPROVEMENT DISTRICT NO. 2
Annual Financial Report
For the Year Ended December 31, 2021

TABLE OF CONTENTS

FINANCIAL SECTION

West, Davis & Company
A Limited Liability Partnership

Independent Auditor's Report

Board of Directors
Bastrop County Water Control & Improvement District No. 2
Bastrop County, Texas

We have audited the accompanying financial statements of the governmental activities, the business-type activities, and each major fund of Bastrop County Water Control & Improvement District No. 2 (the District) as of and for the year ended December 31, 2021, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes 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.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluation the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a reasonable basis for our audit opinion.

11824 Jollyville Rd. Suite 100 • Austin, Texas 78759-2322
Telephone 512.922.8809

Opinion

In our opinion the financial statements referred to above present fairly, in all material respects, the financial position of the governmental activities, the business-type activities, and each major fund of the District at December 31, 2021, and the changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

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

Texas Commission on Environmental Quality Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise the District's basic financial statements. The supplemental schedules required by the Texas Commission on Environmental Quality are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The supplemental schedules required by the Texas Commission on Environmental Quality are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in our 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 supplemental schedules required by the Texas Commission on Environmental Quality are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

West, Davis & Company

Austin, Texas
March 31, 2022

Management Discussion and Analysis
For the Year Ended December 31, 2021

In accordance with Governmental Accounting Standards Board Statement 34 ("GASB 34"), the management of Bastrop County Water Control & Improvement District No. 2 (the "District") offers the following discussion and analysis to provide an overview of the District's financial activities for the year ended December 31, 2021. Since this information is designed to focus on current year's activities, resulting changes, and currently known facts, it should be read in conjunction with the District's financial statements that follow.

The District accounts for water and wastewater services using Proprietary Funds. The District accounts for standby fee and road reconstruction and maintenance using Special Revenue Funds. The government-wide statements are comprised of the Statement of Net Position and the Statement of Activities.

FINANCIAL HIGHLIGHTS

- The District's total net position was approximately $7.7 million at December 31, 2021. This is an increase of $463 thousand from the previous year.

- During the year, the District generated approximately $5.1 million in total revenues.

- Total expenses in the Proprietary Funds for the District's water and wastewater operations were approximately $2.7 million for the year ended December 31, 2021. Total standby and road reconstruction and maintenance expenses, which are accounted for in the Special Revenue Funds, were approximately $1.6 million for the year.

OVERVIEW OF THE DISTRICT

The District, a political subdivision of the State of Texas, was created by the Bastrop County Commissioners Court in 1985. The District was created and organized for the purpose of providing water and wastewater services to customers within its boundaries and in the surrounding area. In 1989, the State of Texas granted the District the additional powers and duties of a road utility district.

Management complies with Sec 11001.012 of the District's Road Powers by producing an annual financial report which also acts as a conveyance of information to each state representative and state senator who represents the area in the district's jurisdiction.

Management complies with Sec 11001.012 of the District's Road Powers by producing an annual financial report which also acts as a conveyance of information to each state representative and state senator who represents the area in the district's jurisdiction.

In 2021, the following roads were conveyed to the Bastrop County or City:

E. Keanahalululu Ln.
(from W. Kaanapali Ln to Kamaiki Dr)
Kaeleku Ln.
(from AirStrip to Keawakapu Dr)
Kaimuki Ct.
Keawakapu Dr.
(from Lamaloa Dr to Waiane Ct)
Kipapa Ct.
Mokulua Ln.
(from Waikakaaua Dr and Pohakuloa Dr)
Ninole Ct.
Nuupia Ct.
Olomana Ct.
Pio Ct.
Puu Ct.
Ulupau Circle
(between Three Lot Rd and E. Riverside)
Waimalu Ct.
Wainanae Ct.

In 2021, $300 thousand was spent in the performance of road maintenance, $800 thousand was spent on road reconstruction plus related costs of $500 thousand for a total of $1.6 million on road operations. The following roads were reconstructed with the use of contracted labor, WCID2 labor and support of the Bastrop County or Bastrop City via Interlocal Agreements.

At the end of 2021, the following roads were still reported as not conveyed to the Bastrop County or Bastrop City because they were not yet complete or still within the warranty period:

Anahulu Ln
E & W Kamoi Ct
Kaapahu Dr
Kaelepulu Dr
Kamaiki Dr
Kapapa Ct
Katao Ct
Kauai Ct
Kaupa Ct
Kawela Dr
Keaau Ct
Lihue Ct (E Lai)
Mahina Ct (W Lai)
Nankuli Dr
Oah Ct
Pahalawe Ln
Pukoo Dr

On March 26, 2022, at the annual road meeting, the 1992 Master plan was be updated and communicated to the District residents, the Bastrop County and Bastrop City for the change in road inventory, roads to be reconstructed in 2022, future plans and cost estimates to complete. Our current estimate of costs to complete the project of 100% conveyance of roads to the Bastrop County or Bastrop City is $7.2 Million.

BASTROP COUNTY WATER CONTROL & IMPROVEMENT DISTRICT NO. 2

Management Discussion and Analysis
For the Year Ended December 31, 2021

USING THIS ANNUAL REPORT

The District's reporting is comprised of five parts:

- Management's Discussion and Analysis (this section)
- Basic Financial Statements
  - Government-wide Statement of Net Position
  - Government-wide Statement of Activities
  - Balance Sheet-Governmental Funds
  - Statement of Revenues, Expenditures and Changes in Fund Balances-Governmental Funds
  - Statement of Net Position-Proprietary Funds
  - Statement of Revenues, Expenses and changes in Net Position-Proprietary Funds
  - Statement of Cash Flows-Proprietary Funds
- Notes to the Financial Statements
- Required Supplementary Information
- Texas Commission on Environmental Quality Supplementary Information

The Government-wide financial statements are reported using the flow of economic resources measurement focus and the full accrual basis of accounting. These statements provide information about the activities of the District as a whole and present a longer-term view of the District's property and debt obligations and other financial matters. The reflect the flow of total economic resources in a manner similar to the financial reports of a business enterprise.

The Governmental Fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. These statements show how services were financed in the short term as well as what resources remain for future spending.

The Proprietary Fund financial statements are considered to operate similar to a business enterprise. These statements present a longer-term view of the property and debt obligations and other matters related to the District's water and wastewater operations.

The Notes to the Financial Statements provide additional information that is essential to a full understanding of the information presented in the Government-wide statements and the Fund financial statements.

The Required Supplementary Information presents a comparison statement between the District's adopted budget and its actual results. These schedules are required for the Special Revenue Funds of the District

The Texas Commission on Environmental Quality Supplementary Information provides additional information and is required to be presented by the TCEQ.

FINANCIAL ANALYSIS OF THE DISTRICT AS A WHOLE

Summary Statement of Net Position
(in thousands)

	Governmental Activities		Business-Type Activities		Total		
	2021	2020	2021	2020	2021	2020	Increase (Decrease)
Current and Other Assets	$ 1,296	$ 1,515	$ 11,101	$ 4,552	$ 12,397	$ 6,067	$ 6,330
Capital and Non-Current Assets	1,287	1,285	7,874	7,025	9,161	8,310	851
Total Assets	**2,583**	**2,800**	**18,975**	**11,577**	**21,558**	**14,377**	**7,181**
Deferred Outflows	-	-	113	56	113	56	57
Total Deferred Outflows	**-**	**-**	**113**	**56**	**113**	**56**	**57**
Current Liabilities	1,313	1,712	1,819	724	3,132	2,436	696
Long-Term Liabilities	-	-	10,865	4,790	10,865	4,790	6,075
Total Liabilities	**1,313**	**1,712**	**12,684**	**5,514**	**13,997**	**7,226**	**6,771**
Deferred Inflows	-	-	4	-	4	-	4
Total Deferred Inflows	**-**	**-**	**4**	**-**	**4**	**-**	**4**
Capital Assets, Net of Debt	286	284	(3,691)	1,965	(3,405)	2,249	(5,654)
Restricted for							
Debt Service	-	-	1,576	1,099	1,576	1,099	477
Capital Projects	-	-	5,939	-	5,939	-	5,939
Unrestricted	984	804	2,576	3,055	3,560	3,859	(299)
Total Net Position	**$ 1,270**	**$ 1,088**	**$ 6,400**	**$ 6,119**	**$ 7,670**	**$ 7,207**	**$ 463**

The District's total assets were approximately $21.6 million as of December 31, 2021. Of this amount, approximately $12.1 million is accounted for by cash and short-term investments. The District had outstanding liabilities of approximately $14.0 million. The District's unrestricted net assets, which can be used to finance day to day operations, totaled $3.6 million.

BASTROP COUNTY WATER CONTROL & IMPROVEMENT DISTRICT NO. 2

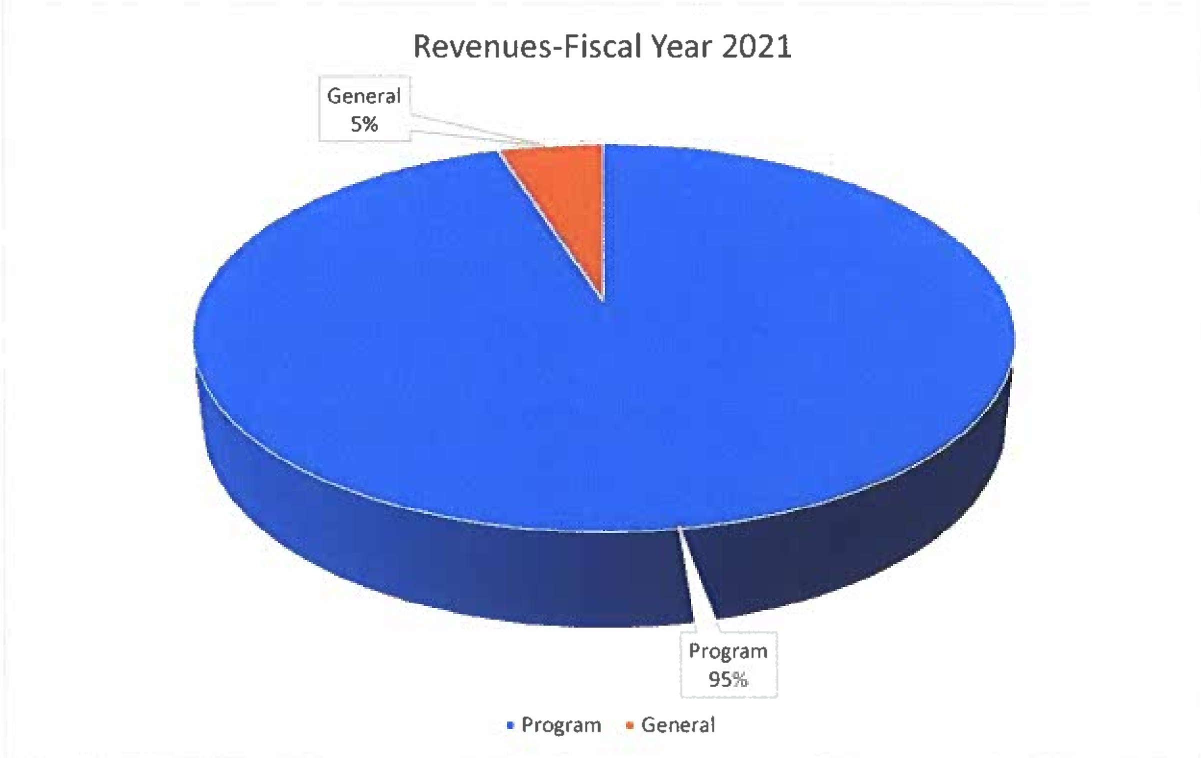
Management Discussion and Analysis
For the Year Ended December 31, 2021

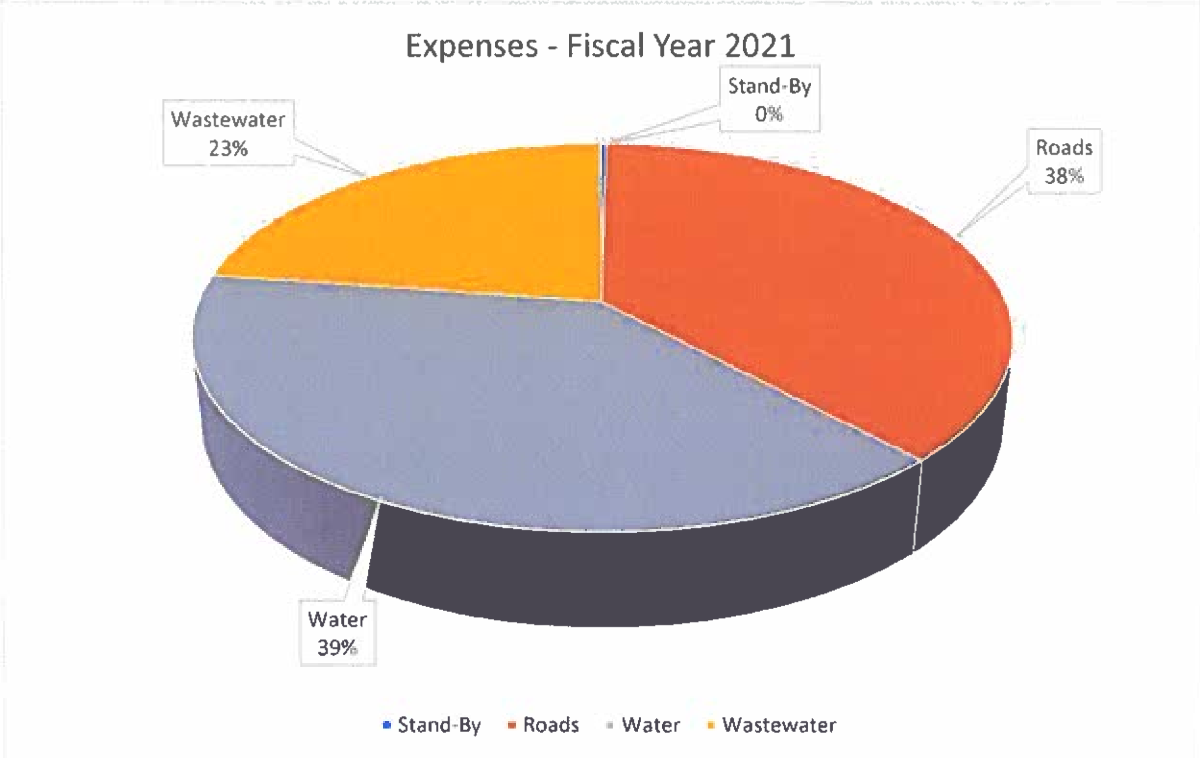
Summary Statement of Activities

(in thousands)

	Governmental Activities		Business-Type Activities		Total		
	2021	2020	2021	2020	2021	2019	Increase (Decrease)
Program	$ 1,592	$ 1,402	$ 3,272	$ 3,347	$ 4,864	$ 4,749	$ 115
General	239	150	16	161	255	311	(56)
Total Revenues	**1,831**	**1,552**	**3,288**	**3,508**	**5,119**	**5,060**	**59**
Stand-By	10	10	-	-	10	10	-
Roads	1,639	1,420	-	-	1,639	1,420	219
Water	-	-	1,701	1,387	1,701	1,387	314
Wastewater	-	-	986	1,030	986	1,030	(44)
Total Expenses	**1,649**	**1,430**	**2,687**	**2,417**	**4,336**	**3,847**	**489**
Non-Operating			(320)		(320)		(320)
Change In Net Position	**182**	**122**	**281**	**1,091**	**463**	**1,213**	**(750)**
Beginning Net Position	1,088	966	6,119	5,028	7,207	5,994	1,213
Ending Net Position	**$ 1,270**	**$ 1,088**	**$ 6,400**	**$ 6,119**	**$ 7,670**	**$ 7,207**	**$ 463**

Revenues were approximately $5.1 million for the year ended December 31, 2021. Expenses were approximately $4.3 million for the year ended December 31, 2021. Net position increased $463 thousand from current year activities. The following charts summarize the sources of revenue and areas of expenses.


Revenues-Fiscal Year 2021
General
5%
Program
95%
Program
General


Expenses - Fiscal Year 2021
Stand-By
0%
Wastewater
23%
Roads
38%
Water
39%
Stand-By
Roads
Water
Wastewater

BUDGETARY HIGHLIGHTS

The Standby Fund finished the year under budget by approximately $6 thousand primarily due to increased revenue. The Road Fund finished the year under budget by approximately $161 thousand also primarily due to increased revenue. More detailed information about the District's budgetary comparison is presented in the Required Supplementary Information section.

CAPITAL ASSETS

The District has invested $16.7 million in infrastructure. A summary of these assets is listed below:

Summary of Capital Assets
(in thousands)

	2021	2020	Increase (Decrease)
Land	$ 369	$ 369	$ -
Construction in Progress	-	130	(130)
Water and Wastewater Improvements	12,971	11,942	1,029
Road Improvements	1,000	1,000	-
Buildings	726	178	548
Machinery and Equipment	1,072	1,040	32
Vehicles	597	492	105
Total Capital Assets	**16,735**	**15,151**	**1,584**
Accumulated Depreciation	(7,575)	(6,841)	(734)
Total Capital Assets (Net)	**$ 9,160**	**$ 8,310**	**$ 850**

LONG TERM DEBT

The District issued $6.775 in revenue notes during the year. Bonded indebtedness of the District at year end was $11.565 million. More detailed information about the District's long-term debt is presented in the Notes to the Basic Financial Statements.

CURRENT ECONOMIC FACTORS

During 2019, the District determined that the District's existing office building and property were surplus to the District's needs and that it was in the best interest of the District and its customers to sell its current office building. On January 24, 2020, the District completed the sale of its office building and associated land for a selling price of $334,750. The Board has determined that these funds should be segregated and applied to the future purchase of a new office facility. The District's agreement with the buyer allowed the District to continue to rent this space and parking area for eighteen months. A new office building has now been constructed and the staff has moved in effective April 1, 2022.

REQUESTS FOR INFORMATION

This financial report is designed to provide a general overview of the District's finances and to demonstrate the District's accountability for the funds it receives. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the District at PO Box 708, Bastrop, Texas 78602.

BASIC FINANCIAL STATEMENTS

BASTROP COUNTY WATER CONTROL AND IMPROVEMENT DISTRICT NO. 2

GOVERNMENT-WIDE STATEMENT OF NET POSITION
DECEMBER 31, 2021

	GOVERNMENTAL ACTIVITIES	BUSINESS-TYPE ACTIVITIES	STATEMENT OF NET POSITION
ASSETS			
Cash	$ 1,101,443	$ 1,058,003	$ 2,159,446
Investments			
Unrestricted	-	2,451,931	2,451,931
Restricted	-	7,509,223	7,509,223
Receivables			
Assessments Receivable, Net	-	-	-
Service Accounts Receivable, Net	-	18,643	18,643
FEMA Receivable	231,465	23,500	254,965
Internal Balances	(36,856)	36,856	-
Utility Deposits	-	3,102	3,102
Capital Assets, Net			
Land	269,074	100,029	369,103
Water and Wastewater Improvements	-	6,636,773	6,636,773
Road Improvements	1,000,634	-	1,000,634
Buildings	-	652,684	652,684
Machinery and Equipment	17,275	301,548	318,823
Vehicles	-	182,669	182,669
TOTAL ASSETS	**2,583,035**	**18,974,961**	**21,557,996**
DEFERRED OUTFLOWS OF RESOURCES			
Pension Plan	-	112,828	112,828
TOTAL DEFERRED OUTFLOWS	**-**	**112,828**	**112,828**
LIABILITIES			
Accounts Payable	81,231	740,448	821,679
Accrued Liabilities	1,000,634	69,495	1,070,129
Deferred Assessment Revenue	-	-	-
Deferred FEMA Revenue	231,465	23,500	254,965
Customer Deposits	-	285,350	285,350
Long-term Liabilities			
Due Within One Year	-	700,000	700,000
Due After One Year	-	10,865,000	10,865,000
TOTAL LIABILITIES	**1,313,330**	**12,683,793**	**13,997,123**
DEFERRED INFLOWS OF RESOURCES			
Pension Plan	-	4,090	4,090
TOTAL DEFERRED INFLOWS	-	4,090	4,090
NET POSITION			
Invested in Capital Assets (Net of Related Debt)	286,349	(3,691,297)	(3,404,948)
Restricted for Debt Service	-	1,576,322	1,576,322
Restricted for Capital Projects	-	5,938,894	5,938,894
Unrestricted	983,356	2,575,987	3,559,343
TOTAL NET POSITION	**$ 1,269,705**	**$ 6,399,906**	**$ 7,669,611**

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

BASTROP COUNTY WATER CONTROL AND IMPROVEMENT DISTRICT NO. 2

GOVERNMENT-WIDE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2021

	GOVERNMENTAL ACTIVITIES	BUSINESS-TYPE ACTIVITIES	STATEMENT OF ACTIVITIES
REVENUES			
Water and Wastewater Service	$ -	$ 2,365,053	$ 2,365,053
Tap Fees	-	620,779	620,779
Debt Service Reserve Fee	-	285,567	285,567
Standby Charges	14,741	-	14,741
Road Assessment Fees	1,576,034	-	1,576,034
FEMA Grants	-	-	-
Other	239,202	16,471	255,673
TOTAL REVENUES	**1,829,977**	**3,287,870**	**5,117,847**
EXPENSES			
Service Operations			
Payroll and Related expenses	185,111	893,429	1,078,540
Operations	231,613	250,708	482,321
Repairs and Maintenance	3,750	221,773	225,523
Contract Services	62,100	-	62,100
Consumable Supplies	91,276	193,550	284,826
Professional Services	243,356	116,823	360,179
Office	18,912	80,611	99,523
Insurance	7,845	24,276	32,121
Depreciation	3,337	729,569	732,906
Debt Service:			
Interest	-	175,747	175,747
Loss on Road Conveyance Obligation	801,508	-	801,508
TOTAL EXPENSES	**1,648,808**	**2,686,486**	**4,335,294**
NET OPERATING INCOME	**181,169**	**601,384**	**782,553**
NON-OPERATING REVENUES & EXPENSES			
Rental Income	-	3,300	3,300
Gain on Sale of Building	-	6,200	6,200
Interest and Other	-	1,177	1,177
Bond Issuance Costs	-	(331,358)	(331,358)
Capital Expenditures	-	-	-
Interfund Transfers	-	192	192
TOTAL NON-OPERATING REVENUES	**-**	**(320,489)**	**(320,489)**
CHANGE IN NET POSITION	**181,169**	**280,895**	**462,064**
NET POSITION			
Beginning of Year	1,088,536	6,119,011	7,207,547
Prior Period Adjustment-Pension Plan	-	-	-
End of Year	**$ 1,269,705**	**$ 6,399,906**	**$ 7,669,611**

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

FUND FINANCIAL STATEMENTS

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BASTROP COUNTY WATER CONTROL AND IMPROVEMENT DISTRICT NO. 2

BALANCE SHEET-GOVERNMENTAL FUNDS
DECEMBER 31, 2021

	STANDBY	ROAD	TOTAL	ADJUST-MENTS	STATEMENT OF NET POSITION
ASSETS					
Cash and Cash Equivalents	$ 99,954	$ 1,001,489	$ 1,101,443	$ -	$ 1,101,443
Assessments Receivable, Net	-	-	-	-	-
FEMA Receivable	-	231,465	231,465	-	231,465
Capital Assets, Net					
Land	-	-	-	269,074	269,074
Road Improvements	-	-	-	1,000,634	1,000,634
Machinery and Equipment	-	-	-	17,275	17,275
Vehicles	-	-	-	-	-
TOTAL ASSETS	**$ 99,954**	**$ 1,232,954**	**$ 1,332,908**	**$ 1,286,983**	**$ 2,619,891**
LIABILITIES					
Accounts Payable	$ -	$ 81,231	$ 81,231	$ -	$ 81,231
Obligation to Transfer Roads to County	-	-	-	1,000,634	1,000,634
Due to Proprietary Fund	196	36,660	36,856	-	36,856
Deferred Assessment Revenue	-	-	-	-	-
Deferred FEMA Revenue	-	231,465	231,465	-	231,465
TOTAL LIABILITIES	**196**	**349,356**	**349,552**	**1,000,634**	**1,350,186**
FUND BALANCES					
Assigned Fund Balance	99,758	883,598	983,356	(983,356)	-
TOTAL FUND BALANCES	**99,758**	**883,598**	**983,356**	**(983,356)**	**-**
TOTAL LIABILITIES AND FUND BALANCES	**$ 99,954**	**$ 1,232,954**	**$ 1,332,908**		
NET POSITION					
Invested in Capital Assets (Net of Related Debt)				286,349	286,349
Unrestricted				983,356	983,356
TOTAL NET POSITION				**$ 1,269,705**	**$ 1,269,705**

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

BASTROP COUNTY WATER CONTROL AND IMPROVEMENT DISTRICT NO. 2

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES-GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2021

	STANDBY	ROAD	TOTAL	ADJUST-MENTS	STATEMENT OF ACTIVITIES
REVENUES					
Standby Charges	$ 14,741	$ -	$ 14,741	$ -	$ 14,741
Road Assessment Fees	-	1,576,034	1,576,034	-	1,576,034
FEMA Grants	-	-	-	-	-
Interest and Other	1,329	237,873	239,202	-	239,202
TOTAL REVENUES	**16,070**	**1,813,907**	**1,829,977**	**-**	**1,829,977**
EXPENDITURES					
Service Operations					
Salary Allocation	-	185,111	185,111	-	185,111
Operations	-	231,613	231,613	-	231,613
Repairs and Maintenance	3,750	-	3,750	-	3,750
Contract Services	-	62,100	62,100	-	62,100
Consumable Supplies	-	91,276	91,276	-	91,276
Professional Fees	5,011	238,345	243,356	-	243,356
Office	1,163	17,749	18,912	-	18,912
Insurance	-	7,845	7,845	-	7,845
Capital Expenditures	-	806,976	806,976	(806,976)	-
Depreciation	-	-	-	3,337	3,337
Loss on Road Conveyance Obligation	-	-	-	801,508	801,508
TOTAL EXPENDITURES	**9,924**	**1,641,015**	**1,650,939**	**(2,131)**	**1,648,808**
Excess (Deficit) of Revenues Over Expenditures	6,146	172,892	179,038		
CHANGE IN NET POSITION	**-**	**-**	**-**	**2,131**	**181,169**
FUND BALANCES/NET POSITION					
Beginning of Year	93,612	710,706	804,318	284,218	1,088,536
End of Year	**$ 99,758**	**$ 883,598**	**$ 983,356**	**$ 286,349**	**$ 1,269,705**

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

BASTROP COUNTY WATER CONTROL AND IMPROVEMENT DISTRICT NO. 2

STATEMENT OF NET POSITION-PROPRIETARY FUNDS
DECEMBER 31, 2021

	WATER WASTEWATER	DEBT SERVICE	CAPITAL PROJECTS	TOTAL PROPRIETARY
ASSETS				
Cash	$ 497,810	$ -	$ 560,193	$ 1,058,003
Investments				
Unrestricted	2,451,931	-	-	2,451,931
Restricted	-	1,576,322	5,932,901	7,509,223
Service Accounts Receivable, Net	18,643	-	-	18,643
FEMA Receivable	23,500	-	-	23,500
Due from Other Funds	37,056	-	-	37,056
Utility Deposits and Prepaid Expenses	3,102	-	-	3,102
Capital Assets, Net				
Land	100,029	-	-	100,029
Water and Wastewater Improvements	6,636,773	-	-	6,636,773
Road Improvements	-	-	-	-
Buildings	652,684	-	-	652,684
Machinery and Equipment	301,548	-	-	301,548
Vehicles	182,669	-	-	182,669
TOTAL ASSETS	**10,905,745**	**1,576,322**	**6,493,094**	**18,975,161**
DEFERRED OUTFLOWS OF RESOURCES				
Pension Plan	112,828	-	-	112,828
TOTAL DEFERRED OUTFLOWS	**112,828**	-	-	**112,828**
LIABILITIES				
Accounts Payable	186,448	-	554,000	740,448
Accrued Liabilities	69,495	-	-	69,495
Deferred FEMA Revenue	23,500	-	-	23,500
Due to Other Funds	-	-	200	200
Customer Deposits	285,350	-	-	285,350
Long-term Liabilities				
Due Within One Year	700,000	-	-	700,000
Due After One Year	10,865,000	-	-	10,865,000
TOTAL LIABILITIES	**12,129,793**	-	**554,200**	**12,683,993**
DEFERRED INFLOWS OF RESOURCES				
Pension Plan	4,090	-	-	4,090
TOTAL DEFERRED INFLOWS	**4,090**	-	-	**4,090**
NET POSITION				
Invested in Capital Assets (Net of Related Debt)	(3,691,297)	-	-	(3,691,297)
Restricted for Debt Service	-	1,576,322	-	1,576,322
Restricted for Capital Projects	-	-	5,938,894	5,938,894
Unrestricted	2,575,987	-	-	2,575,987
TOTAL NET POSITION	**$ (1,115,310)**	**$ 1,576,322**	**$ 5,938,894**	**$ 6,399,906**

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

BASTROP COUNTY WATER CONTROL AND IMPROVEMENT DISTRICT NO. 2

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION-PROPRIETARY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2021

	WATER WASTEWATER	DEBT SERVICE	CAPITAL PROJECTS	TOTAL PROPRIETARY
REVENUES				
Water and Wastewater Service	$ 2,365,053	$ -	$ -	$ 2,365,053
Tap Fees	620,779	-	-	620,779
Reserve Fee	285,567	-	-	285,567
FEMA Grants	-	-	-	-
Other	16,471	-	-	16,471
TOTAL REVENUES	**3,287,870**	-	-	**3,287,870**
EXPENSES				
Service Operations				
Payroll and Related expenses	893,429	-	-	893,429
Operations	250,708	-	-	250,708
Repairs and Maintenance	221,773	-	-	221,773
Contract Services	-	-	-	-
Consumable Supplies	193,550	-	-	193,550
Professional Services	116,823	-	-	116,823
Office	80,611	-	-	80,611
Insurance	24,276	-	-	24,276
Depreciation	729,569	-	-	729,569
Debt Service:				
Interest	-	175,747	-	175,747
TOTAL EXPENSES	**2,510,739**	**175,747**	-	**2,686,486**
NET OPERATING INCOME	**777,131**	**(175,747)**	-	**601,384**
NON-OPERATING REVENUES & EXPENSES				
Rental Income	3,300	-	-	3,300
Gain on Sale of Building and Equipment	6,200	-	-	6,200
Interest and Other	424	-	753	1,177
Bond Issuance Costs	(331,358)	-	-	(331,358)
Capital Expenditures	554,007	-	(554,007)	-
Interfund Transfers	(8,244,025)	1,752,069	6,492,148	192
TOTAL NON-OPERATING REVENUES	**(8,011,452)**	**1,752,069**	**5,938,894**	**(320,489)**
CHANGE IN NET POSITION	**(7,234,321)**	**1,576,322**	**5,938,894**	**280,895**
NET POSITION				
Beginning of Year	6,119,011	-	-	6,119,011
Prior Period Adjustment-Pension Plan	-	-	-	-
End of Year	**$ (1,115,310)**	**$ 1,576,322**	**$ 5,938,894**	**$ 6,399,906**

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

BASTROP COUNTY WATER CONTROL AND IMPROVEMENT DISTRICT NO. 2

STATEMENT OF CASH FLOWS-PROPRIETARY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2021

	WATER WASTEWATER	DEBT SERVICE	CAPITAL PROJECTS	TOTAL PROPRIETARY
CASH FLOWS FROM OPERATING ACTIVITIES				
Cash Received from Customers	$ 3,264,827	$ -	$ -	$ 3,264,827
Cash Paid to Employees and Suppliers	(1,693,441)	-	-	(1,693,441)
Interest Paid	-	(175,747)	-	(175,747)
Net Cash Provided by Operating Activities	**1,571,386**	**(175,747)**	**-**	**1,395,639**
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES				
Net Effect of Interfund Balances	(8,253,181)	1,752,069	6,492,348	(8,764)
Net Cash Provided by (Used in) Non-Capital Financing Activities	(8,253,181)	1,752,069	6,492,348	(8,764)
CASH FLOWS FROM CAPITAL FINANCING ACTIVITIES				
Bond Proceeds	6,775,000	-	-	6,775,000
Bond Issuance Costs	(331,358)	-	-	(331,358)
Principal Payments on Notes Payable	(270,000)	-	-	(270,000)
Net Cash Provided by (Used in) Capital Financing Activities	6,173,642	-	-	6,173,642
CASH FLOWS FROM INVESTING ACTIVITIES				
Purchase of Investments	1,344,959	(1,576,322)	(5,932,901)	(6,164,264)
Purchase of Capital Assets	(1,024,426)	-	(7)	(1,024,433)
Rental Income	3,300	-	-	3,300
Sale of Building Proceeds	6,200	-	-	6,200
Interest and Other Income	424	-	753	1,177
Net Cash Provided by (Used in) Investing Activities	330,457	(1,576,322)	(5,932,155)	(7,178,020)
NET CHANGE IN CASH	**(177,696)**	**-**	**560,193**	**382,497**
Cash and Cash Equivalents-Beginning of Year	675,506	-	-	675,506
Cash and Cash Equivalents-End of Year	**$ 497,810**	**$ -**	**$ 560,193**	**$ 1,058,003**
Reconciliation of Operating Income to Net Cash Provided by Operating Activities				
Operating Income	$ 777,131	$ (175,747)	$ -	$ 601,384
Adjustments to Reconcile Operating Income to Net Cash Provided by Operating Activities				
Depreciation	729,569	-	-	729,569
Decrease in Service Accounts Receivable	7,304	-	-	7,304
Increase in Prepaid Expenses	(196)	-	-	(196)
Increase in Deferred Outflows	(57,247)	-	-	(57,247)
Increase in Accounts Payable	96,084	-	-	96,084
Decrease in Accrued Liabilities	(12,249)	-	-	(12,249)
Increase in Customer Deposits	26,900	-	-	26,900
Increase in Deferred Inflows	4,090	-	-	4,090
Net Cash Provided by Operating Activities	**$ 1,571,386**	**$ (175,747)**	**$ -**	**$ 1,395,639**

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

1. Summary of Significant Accounting Policies

The combined financial statements of Bastrop County Water Control and Improvement District No. 2 (the District) have been prepared in conformity with accounting principles applicable to governmental units that are generally accepted in the United States of America. The Governmental Accounting Standards Board ("GASB") is the accepted standard setting body for establishing governmental accounting and financial reporting principles.

Bastrop County Water Control and Improvement District No. 2 (the District), a political subdivision of the State of Texas, was created by the Bastrop County Commissioner's Court under Chapter 51 of the Texas Water Code on September 23, 1985. The District was created and organized for the purpose of providing water and wastewater services to customers within its boundaries and in the surrounding area. The District's first Board of Directors meeting was held on October 7, 1985. The original major system assets of the District were awarded to the District by judicial order in July 1986. The District has operated the system since that date.

In 1989, House Bill No. 2341 was enacted giving the District authority to administer a road utility district. As created under Article III, Section 52, of the Texas Constitution, the District may provide for the reconstruction, maintenance and operation of roads within the District. The Board may issue bonds on a vote of a two-thirds majority of the voters of the District, or the territory to be affected by the bonds, voting at an election called and held for that purpose.

Most recently, Senate Bill No. 749 was enacted effective September 1, 2017, setting the District's maximum monthly charge for road construction and maintenance at $21 for each developed or undeveloped lot, tract, or reserve in the District. These laws restrict to 10% the amount the District may use for administrative purposes and requires that not less than 15% of the charges be used for road maintenance.

The reporting entity of the District encompasses those activities and functions over which the District's elected officials exercise significant oversight or control. The District is governed by a five-member Board of Directors (the Board) that has been elected by District residents. The funds presented in this report are within the oversight responsibility of the Board, in accordance with Governmental Accounting Standards Board (GASB) Codification of Governmental Accounting and Financial Reporting Standards Part II, Financial Reporting. There are no component units of the District, nor is the District a component unit of any other entity.

A. Basis of Presentation, Basis of Accounting

Government-wide Financial Statements:

The government-wide financial statements, the **Statement of Net Position** and the **Statement of Activities**, report information on all of the activities of the District. The effect of interfund activity is removed from these statements. Governmental activities, supported by standby and road construction and maintenance assessments, are reported separately from business-type activities, which rely primarily on fees and charges for water and wastewater services.

Fund Financial Statements:

The governmental fund financial statement columns are labeled **Government Funds Balance Sheet** and **Governmental Funds Revenue, Expenditures and Changes in Fund Balance**. In the fund financial statements, the accounts of the District are organized on the basis of funds, each of which is considered a separate accounting entity. The emphasis of fund financial statements is on major governmental funds, each displayed in a separate column. The District reports the following major governmental funds:

Special Revenue Funds

Standby Fund: The Standby Fund includes collection of charges to customers within the District to help fund and pay for utility costs of the District. These charges have been discontinued as of 2018. It is a budgeted fund.

Road Construction and Maintenance Fund: The Road Construction and Maintenance Fund includes charges to property owners within the District to fund road reconstruction and maintenance within the District. It is a budgeted fund.

Proprietary Funds

Water Fund: The Water Fund is an enterprise fund used to account for the operations of the District's water service system, including maintenance of and capital improvements to the system.

Wastewater Fund: The Wastewater Fund is an enterprise fund used to account for the operations of the District's wastewater collection system, including maintenance of and capital improvements to the system.

1. Summary of Significant Accounting Policies (continued)

B. Measurement Focus, Basis of Accounting

The Government-wide financial statements are reported using the flow of economic resources measurement focus and the accrual basis of accounting. Revenue is recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows.

Governmental Fund financial statements are reported using the current financial resources management focus and the modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available. Revenues are considered available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. Investment earnings are recorded as earned, since they are both measurable and available. Expenditures are recorded when the liability is incurred, except for principal and interest on long term debt, which is recognized as an expenditure to the extent that it has matured. General capital asset acquisitions are reported as expenditures in major governmental funds. Proceeds of general long-term debt are reported as other financing sources.

C. Fund Balances

The District has adopted GASB Statement No. 54 Fund Balance Reporting and Governmental Fund Type Definitions which establishes fund balance classifications that comprise a hierarchy based primarily on the extent to which a government is bound to observe constraints imposed upon the use of the resources reported in governmental funds. Those fund balance classifications are described below.

<u>Nonspendable</u> – Amounts that cannot be spent because they are either not in a spendable form or are legally or contractually required to be maintained intact.

<u>Restricted</u> – Amounts that can be spent only for specific purposes because of constraints imposed by external providers or imposed by constitutional provisions or enabling legislation.

<u>Committed</u> – Amounts that can only be used for specific purposes pursuant to approval by formal action by the Board.

1. Summary of Significant Accounting Policies (continued)

Assigned – For the General Fund, amounts that are appropriated by the Board or Board designee, if any, that are to be used for specific purposes. For all other governmental funds, any remaining positive amounts not previously classified as nonspendable, restricted or committed.

Unassigned – Amounts that are available for any purpose; these amounts can be reported only in the District's General Fund.

Fund balance of the District may be committed for a specific purpose by formal action of the Board, the District's highest level of decision-making authority. Commitments may be established, modified, or rescinded only through a resolution approved by the Board. The Board has not delegated the authority to assign fund balance.

D. Budget

The Board adopted an annual budget for the Standby Fund and Road Fund on the basis consistent with generally accepted accounting principles. The District does not prepare budgets for other funds. The District's Board of Directors utilizes the budget as a management tool for planning and cost control purposes. All annual appropriations lapse at fiscal year end.

E. Pensions

The District participates in the Texas County & District Retirement System (TCDRS) which covers substantially all full- and part-time non-temporary employees. TCDRS is a statewide, agent multiple-employer, public employee retirement system that provides retirement, disability and survivor benefits.

F. Cash and Cash Equivalents

These include cash on deposit as well as investments with maturities of three months or less at the time of purchase. The investments, consisting of certificates of deposit are recorded at cost, which approximates fair market value.

1. Summary of Significant Accounting Policies (continued)

G. Assessment and Service Accounts Receivable

The District provides for uncollectible accounts receivable using the allowance method of accounting for bad debts. Under this method of accounting, a provision for uncollectible accounts is charged to earnings. The allowance account is increased or decreased based on past collection history and management's evaluation of accounts receivable. All amounts considered uncollectible are charged against the allowance account, and recoveries of previously charged off accounts are added to the allowance. As of the end of the year, the allowance for uncollectible accounts was as follows:

Fund	Allowance for Doubtful Accounts
Standby	$ 482,310
Road	1,620,243
Water	10,177
Wastewater	4,414
Total Government-wide	$ 2,117,144

H. Capital Assets

Capital assets, which include Land, Administrative Facilities and Equipment, Water Production and Distribution System, Wastewater Collection System, Road Improvements, Vehicles, and Machinery and Equipment are reported in the applicable governmental or business-type activities columns in the Government-wide financial statements. Items purchased or acquired are reported at historical cost or estimated historical cost. Contributed fixed assets are recorded as capital assets at estimated fair market value at the time received. The costs of normal maintenance and repairs that do not add to the value of the assets or materially extend assets lives are not capitalized.

Capital assets are depreciated using the straight-line method over the following estimated useful lives:

Asset	Years
Water and Wastewater Improvements	7-39
Buildings and Improvements	7-39
Road Improvements	25
Machinery and Equipment	5-25
Vehicles	5

1. Summary of Significant Accounting Policies (continued)

I. Interfund Transactions

Transfers from one fund to another fund are reported as interfund receivable and payables if there is intent to repay that amount and if the debtor fund has the ability to repay the advance on a timely basis. Operating transfers represent legally authorized transfers from the fund receiving resources to the fund through which the resources are to be expended.

J. Accrued Leave

It is the District's policy to allow employees to accrue personal leave as earned up to a maximum of forty hours and to accrue sick leave as earned with limitation. Upon termination, employees are paid for accrued personal leave, but not for accrued sick leave.

K. Long-Term Debt

In the Government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental and business-type activities statement of net position.

L. Deferred Outflows and Inflows of Resources

GASB Statement No. 63, *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position*, provides guidance for reporting the financial statement elements of deferred outflows of resources, which represent the consumption of the District's net position that is applicable to a future reporting period, and deferred inflows of resources, which represent the District's acquisition of net position applicable to a future reporting period. GASB Statement No. 63 became effective for fiscal years beginning after December 15, 2011 and has been implemented in the financial statements.

GASB Statement No. 65, *Items Previously Reported as Assets and Liabilities*, establishes accounting and financial reporting standards that reclassify, as deferred outflows of resources or deferred inflows of resources, certain items that were previously reported as assets and liabilities and recognizes, as outflows of resources or inflows of resources, certain items that were previously reported as assets and liabilities. GASB Statement No. 65 is effective for fiscal years beginning after December 15, 2012 and has been implemented in these financial statements.

M. Recently Issued Accounting Pronouncements

In March 2018, the GASB issued GASB Statement No. 88, *Certain Disclosures Related to Debt, including Direct Borrowings and Direct Placements.* The objective of GASB Statement No. 88 is to improve the consistency in the information that is disclosed in notes to government financial statements related to debt, including direct borrowings and direct placements, and to provide financial statement users with additional essential information about debt. This statement is effective for reporting periods beginning after June 15, 2018. GASB Statement No. 88 has been implemented in these financial statements.

In June 2018, the GASB issued GASB Statement No. 89, *Accounting for Interest Cost Incurred before the End of a Construction Period*, effective for fiscal years beginning after December 15, 2020. The objective of GASB Statement No. 89 is to enhance the relevance and comparability of information about capital assets and to simplify accounting for interest costs incurred before the end of a construction period. Under GASB Statement 89, interest costs will no longer be capitalized as part of the asset but will be shown as an expenditure in the fund financial statements and as an expense in the government-wide financial statements. Management has implemented this change in these financial statements.

2. Cash and Investments

The investment policies of the District are governed by State statute and an adopted District Investment Policy that includes depository contract provisions and custodial contract provisions. Major provisions of the District's Investment Policy include: depositories must be FDIC-insured Texas banking institutions; depositories must fully insure or collateralize all demand and time deposits; securities collateralizing time deposits are held by independent third-party trustees.

Cash – At year end, deposits were held by the District's depository bank in accounts that were secured at the balance sheet date by Federal Deposit Insurance Corporation (FDIC) coverage or by pledged collateral held by the District's agent bank in the District's name.

Investments - The District is required by Government Code Chapter 2256, The Public Funds Investment Act, to adopt, implement, and publicize an investment policy. That policy must be written; primarily emphasize safety of principal and liquidity; address investment diversification, yield, and maturity and the quality and capability of investment management; and include a list of the types of authorized investments in which the investing entity's funds may be invested; and the maximum allowable stated maturity of any individual investment owned by the entity.

2. Cash and Investments (continued)

The Public Funds Investment Act ("Act") requires an annual audit of investment practices. Audit procedures in this area conducted as part of the audit of the general purpose financial statements disclosed that in the areas of investment practices, management reports and establishment of appropriate policies, the District adhered to the requirements of the Act. Additionally, investment practices of the District were in accordance with local policies.

The Act determines the types of investments which are allowable for the District. These include, with certain restriction, (1) obligations of the US Treasury, certain US Agencies, and the State of Texas, (2) certificates of deposit, (3) certain municipal securities, (4) money market savings accounts, (5) repurchase agreements, (6) banker's acceptances, (7) mutual funds, (8) investment pools, (9) guaranteed investment contracts, and (10) commercial paper.

The District categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs.

Not all assets meeting the definition of an investment are required to be reported at fair value. Including among excepted investments are certain investments held by 2a7-like external investments pools. As detailed below the District has invested funds in specific 2a7-like external investment pools that are valued at amortized cost and not subject to the fair value hierarchy levels.

The District's investments at year end are shown below.

Investment	Fair Value Level	Rating	Maturity	Fair Value
Unrestricted-				
Money Market	1	AAA	1 Day	$ 217,483
TexPool	N/A	AAAm	1 Day	$ 2,234,448
Restricted-				
Money Market	1	AAA	1 Day	$ 1,091,346
TexPool	N/A	AAAm	1 Day	$ 6,417,877

The District has restricted $1,099,634 of investments in accordance with Texas Water Development Board (the "TWDB") note requirements for escrow and future debt service payments.

2. Cash and Investments (continued)

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

Credit Risk – Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. The ratings of securities by nationally recognized rating agencies are designed to give an indication of credit risk. At year end, the District was not significantly exposed to credit risk.

Custodial Credit Risk – Deposits are exposed to custodial credit risk if they are not covered by depository insurance and the deposits are uncollateralized, collateralized with securities held by the pledging financial institution, or collateralized with securities held by the pledging financial institution's trust department or agent but not in the District's name. Investment securities are exposed to custodial credit risk if the securities are uninsured, are not registered in the name of the government, and are held by either the counterpart or the counterparty's trust department or agent but not in the District's name. At year end, the District was not exposed to custodial credit risk.

Concentration of Credit Risk – This risk is the risk of loss attributed to the magnitude of a government's investment in a single issuer. At year end, the District was not exposed to concentration of credit risk.

Interest Rate Risk – This is the risk that changes in interest rates will adversely affect the fair value of an investment. At year end, the District was not exposed to interest rate risk.

Foreign Currency Risk – This is the risk that exchange rates will adversely affect the fair value of an investment. At year end, the District was not exposed to foreign currency risk.

Investment Accounting Policy – The District's general policy is to report money market investments and short-term participating interest-earning investment contracts at amortized cost and to report nonparticipating interest-earning investment contracts using a cost-based measure. However, if the fair value of an investment is significantly affected by the impairment of the credit standing of the issuer or by other factors, it is reported at fair value. All other investments are reported at fair value unless a legal contract exists which guarantees a higher value. The term "short-term" refers to investments which have a remaining term of one year or less at time of purchase. The term "nonparticipating" means that the investment's value does not vary with market interest rate changes. Nonnegotiable certificates of deposit are examples of nonparticipating interest-earning investment contracts.

2. Cash and Investments (continued)

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

The District's investments in Pools are reported at an amount determined by the fair value per share of the Pool's underling portfolio, unless the Pool is 2a7-like, in which case they are reported at share value. A 2a7-like Pool is one which is not registered with the Securities and Exchange Commission ("SEC") as an investment company, but nevertheless has a policy that it will, and does, operate in a manner consistent with the SEC's Rule 2a7 of the Investment Company Act of 1940.

TexPool – The District invests in the Texas Local Government Investment Pool (TexPool), which is a local government investment pool that was established in conformity with the Interlocal Cooperation Act, Chapter 791 of the Texas Government Code, and operates under the Public Funds Investment Act, Chapter 2256 of the Texas Government Code. The State Comptroller of Public Accounts oversees TexPool. Federated Investors, Inc. is the administrator and investment manager of TexPool under a contract with the State Comptroller. In accordance with the Public Funds Investment Act, the State Comptroller has appointed the TexPool Investment Advisory Board to advise with respect to TexPool. The board is composed equally of participants in TexPool Portfolios and other persons who do not have a business relationship with TexPool Portfolios and are qualified to advise in respect to TexPool Portfolios. The Advisory Board members review the investment policy and management fee structure. TexPool is rated AAAm by Standard & Poor's and operates in a manner consistent with the SEC's Rule 2a7 of the Investment Company Act of 1940. All investments are stated at amortized cost, which usually approximates the market value of the securities. The stated objective of TexPool is to maintain a stable average $1.00 per unit net asset value; however, the $1.00 net asset value is not guaranteed or insured. The financial statements can be obtained from the Texas Trust Safekeeping Trust Company website at www.ttstc.org.

3. Capital Assets

During the year the District used operating funds to reconstruct $801,508 in Road Improvements. The District used operating funds and bond proceeds acquire $1,736,536 in Water and Wastewater System Improvements and other supporting assets serving the District's residents. All of the District's facilities, other than Road Improvements, are being depreciated over their estimated useful lives. Depreciation in the amount of $3,337 and $729,569 has been charged to governmental activities and business-type activities, respectively. The majority of governmental activities capital assets are road and related improvements that will be conveyed to the County in the future.

	1/1/2021	Additions	Deletions	12/31/2021
Governmental Activities:				
Land	$ 269,074	$ -	$ -	$ 269,074
Road Improvements	1,000,634	801,508	(801,508)	1,000,634
Machinery & Equipment	70,077	5,468	-	75,545
Vehicles	10,278	-	-	10,278
Total	1,350,063	806,976	(801,508)	1,355,531
Accumulated Depreciation:				
Road Improvements	-	-	-	-
Machinery & Equipment	(54,933)	(3,337)	-	(58,270)
Vehicles	(10,278)	-	-	(10,278)
Total	(65,211)	(3,337)	-	(68,548)
Road Capital Assets (Net)	**$ 1,284,852**	**$ 803,639**	**$ (801,508)**	**$ 1,286,983**
Business-Type Activities:				
Land	$ 100,029	$ -	$ -	$ 100,029
W/WW Improvements	11,941,765	1,029,240	-	12,971,005
Buildings	178,443	547,199	-	725,642
Buildings-In Progress	130,421	-	(130,421)	-
Machinery & Equipment	969,313	27,358	-	996,671
Vehicles	481,417	132,739	(27,682)	586,474
Total	13,801,388	1,736,536	(158,103)	15,379,821
Accumulated Depreciation:				
W/WW Improvements	(5,745,920)	(588,312)	-	(6,334,232)
Buildings	(57,751)	(15,207)	-	(72,958)
Machinery & Equipment	(623,825)	(71,298)	-	(695,123)
Vehicles	(349,053)	(57,434)	2,682	(403,805)
Total	(6,776,549)	(732,251)	2,682	(7,506,118)
W/WW Capital Assets (Net)	**$ 7,024,839**	**$ 1,004,285**	**$ (155,421)**	**$ 7,873,703**

4. Long-Term Debt

On June 23, 2016, the District issued $6,345,000 of revenue notes funded by a private placement with TWDB. The notes are payable to the TWDB from the revenue of and are secured by a pledge of the net water and wastewater revenues of the District. The debt agreement with the TWDB requires certain deposits and reserves in place to cover future debt service payments. At December 31, 2021, the District was in compliance with these deposit and reserve requirements.

On August 30, 2021, the District issued $6,775,000 of revenue notes funded by a private placement with Truist Bank. The notes are payable from the revenue of and are secured by a pledge of the net water and wastewater revenues of the District. The debt agreement with the bank requires certain deposits and reserves in place to cover future debt service payments. At December 31, 2021, the District was in compliance with these deposit and reserve requirements.

These notes are described as follows:

Issue	Original Amount	Installments (in thousands)	Final Maturity	Interest Rates	Balance Outstanding
Series 2016	$ 6,345,000	$235 to $415	2035	1.15 - 4.120%	$4,790,000
Series 2021	6,775,000	425 to 545	2035	1.75 - 1.750%	6,775,000

The change in long term debt is as follows:

Bonds:	Balance 1/1/2021	Additions	Deletions	Balance 12/31/2021
Revenue Bonds, Series 2016	$ 5,060,000	-	(270,000)	$ 4,790,000
Revenue Bonds, Series 2021	-	6,775,000	-	6,775,000
Total Bond Indebtedness	**$ 5,060,000**	**$ 6,775,000**	**$ (270,000)**	**$11,565,000**

4. Long-Term Debt

Debt service requirements on long-term debt as of the end of the year are as follows:

Ending December 31,	Principal	Interest	Totals
2022	$ 700,000	$ 318,204	$ 1,018,204
2023	720,000	274,087	994,087
2024	740,000	259,178	999,178
2025	755,000	243,042	998,042
2026	775,000	225,804	1,000,804
2027-2031	4,165,000	834,065	4,999,065
2032-2035	3,710,000	257,834	3,967,834
Totals	**$ 11,565,000**	**$ 2,412,214**	**$ 13,977,214**

5. Pension Plan

The District participates in the Texas County & District Retirement System (TCDRS), which is a statewide, agent multiple-employer, public employee retirement system.

A. A brief description of the benefit terms is as follows:

1) All full- and part-time employees participate in the plan, regardless of the number of hours they work in a year. Temporary employees are not eligible for membership.
2) The plan provides retirement, disability and survivor benefits.
3) TCDRS is a savings-based plan. For the District's plan, 6% of each employee's pay is deposited into his or her TCDRS account. By law, employee accounts earn 7% interest on beginning of year balances annually. At retirement, the account is matched at an employer set percentage (current match is 200%) and is then converted to an annuity.
4) There are no automatic COLAs. Each year, the District may elect an ad hoc COLA for its retirees (if any). There are two COLA types, each limited by actual inflation.
5) Benefit terms are established under the TCDRS Act. They may be amended as of January 1 each year but must remain in conformity with the Act.

B. Membership information is shown in the chart below.

C. The district's contribution rate is calculated annually on an actuarial basis, although the employer may elect to contribute at a higher rate. The Bastrop County Water Control and Improvement District 2 contribution rate is based on the TCDRS funding policy adopted by the TCDRS Board of Trustees and must conform with the TCDRS Act. The employee contribution rates are set by the district and are currently 6%.

5. Pension Plan (continued)

D. The most recent comprehensive annual financial report for TCDRS can be found at the following link, TCDRS.org/Employer.

Membership Information

Members	Dec.31,2019	Dec.31,2020
Number of inactive employees entitled to but not yet receiving benefits:	4	4
Number of active employees:	12	15
Average monthly salary*:	$4,041	3,908
Average age*:	40.25	40.33
Average length of service in years*:	7.61	7.05

Inactive Employees (or their Beneficiaries) Receiving Benefits

Number of benefit recipients:	1	1
Average monthly benefit:	$119	$119

**Averages reported for active employees.*

The District's net pension liability was measured as of December 31, 2020, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date.

Actuarial Assumptions – The following is a description of the assumptions used in the December 31, 2020 actuarial valuation analysis for the District.

Economic Assumptions - TCDRS system-wide economic assumptions:

Real rate of return	5.00%
Inflation	2.50%
Long-term investment return	7.50%

The assumed long-term investment return of 7.5% is net after investment and administrative expenses. It is assumed returns will equal the nominal annual rate of 7.5% for calculating the actuarial accrued liability and the normal cost contribution rate for the retirement plan of each participating employer.

5. Pension Plan (continued)

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 0.5% productivity increase assumptions) and a merit, promotion and longevity component that on average approximates 1.6% per year for a career employee.

Employer-specific economic assumptions:

Growth in membership	0.00%
Payroll growth for funding calculations	0.00%

Discount Rate – The discount rate is the single rate of return that, when applied to all projected benefit payments results in an actuarial present value of projected benefit payments equal to the total of the following:

1. The actuarial present value of benefit payments projected to be made in future periods in which (a) the amount of the pension plan's fiduciary net position is projected to be greater than the benefit payments that are projected to be made in that period and (b) pension plan assets u to that point are expected to be invested using a strategy to achieve the long-term rate of return, calculated using the long-term expected rate of return on pension plan investments.

2. The actuarial present value of projected benefit payments not included in (1), calculated using the municipal bond rate.

Therefore, if plan investments in a given future year are greater than projected benefit payments in that year and are invested such that they are expected to earn the long-term rate of return, the discount rate applied to projected benefit payments in that year should be the long-term expected rate of return on plan investments. If future years exist where this is not the case, then an index rate reflecting the yield on a 20-year, tax-exempt municipal bond should be used to discount the projected benefit payments for those years. The discount rate used is 7.60%.

5. Pension Plan (continued)

Changes in Net Pension Liability/(Asset)

	Total Pension Liability	Fiduciary Net Position	Net Pension Liability (Asset)
Balances as of December 31, 2019	$ 157,489	$ 155,440	$ 2,049
Service Cost	73,365		73,365
Interest on Total Pension Liability	18,552		18,552
Effect of Plan Changes	33,895		33,895
Effect of Economic/demographic gains or losses	19,952		19,952
Effect of Assumptions Changes or Inputs	26,888		26,888
Refund of Contributions	(2,278)	(2,278)	-
Benefit Payments	(1,424)	(1,424)	-
Administrative Expenses		(192)	192
Member Contributions		40,760	(40,760)
Net Investment Income		16,239	(16,239)
Employer Contributions		51,494	(51,494)
Other	-	2,636	(2,636)
Balances as of December 31, 2020	$ 326,439	$ 262,675	$ 63,764

Sensitivity Analysis – The following presents the net pension liability calculated using the discount rate of 7.60%, 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 (6.60%) or 1 percentage point higher (8.60%) than the current rate.

	1% Decrease 6.60%	Current Rate 7.60%	1% Increase 8.60%
Total Pension Liability	$ 390,996	$ 326,439	$ 274,356
Fiduciary Net Position	262,675	262,675	262,675
Net Pension Liability (Asset)	128,321	63,764	11,681

5. Pension Plan (continued)

Pension Expense

	Total Pension Expense
Service Cost	$ 73,365
Interest on Total Pension Liability	18,552
Effect of Plan Changes	33,895
Administrative Expenses	192
Member Contributions	(40,760)
Expected Investment Return Net of Investment Expenses	(16,204)
Recognition of Deferred Inflows/Outflows of Resources	
Recognition of Economic/Demographic Gains or Losses	2,890
Recognition of Assumption Changes or Inputs	2,988
Recognition of Investment Gains or Losses	(74)
Other	(2,636)
Pension Expense	$ 72,208

As of December 31, 2020, the Deferred Inflows and Outflows of Resources are as follows:

	Deferred Inflows	Deferred Outflows
Differences between Expected and Actual Experience	$ 3,489	$ 25,501
Changes of Assumptions	-	23,900
Net Difference between Projected and Actual Earnings	601	-
Contribution made Subsequent to Measurement Date	-	63,427

Amounts currently reported as Deferred Outflows and Deferred Inflows of Resources related to pensions, excluding contributions made subsequent to the measurement date, will be recognized in pension expense as follows:

2022	$ 5,804
2023	5,803
2024	5,433
2025	5,871
2026	5,878
Thereafter	16,522

6. Risk Management

The District is exposed to various risks of loss related to torts, theft, damage or destruction of assets, errors and omissions, injuries to employees, and natural disasters. During the year, the District obtained liability coverage to address this risk.

7. Commitments and Contingencies

The District leases certain equipment under various lease purchase agreements which expire on various dates through 2024. The leases had initial terms of one to five years. Future minimum annual rentals under noncancelable leases were $14,794.

8. Estimates

The preparation of financial statements in accordance with U.S. generally accepted accounting principles requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results may differ from those estimates.

9. Subsequent Events

The District has evaluated subsequent events as of March 31, 2022, the date the financial statements were available to be issued.

In March 2020, the World Health Organization declared the outbreak of a novel coronavirus (COVID-19) as a "Public Health Emergency of International Concern," which continues to spread throughout the world. While the disruption is expected to be temporary, there is uncertainty around the severity and duration. Therefore, while this issue may negatively impact the District's results of operations and financial position, the related financial impact cannot be reasonably estimated at the time. The District is actively managing its operations to maintain its cash flow and management believes that the District has adequate liquidity.

10. Reconciliation of Government-wide and Fund Financial Statements

Amounts reported for governmental activities in the statement of net position are different because:

Governmental Funds Total Fund Balances	**$ 983,356**
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds	1,286,983
Obligation to transfer roads to county are not financial uses and, therefore, are not reported in the funds	(1,000,634)
Total Net Position	**$ 1,269,705**

Amounts reported for governmental activities in the statement of activities are different because:

Governmental Funds Excess of Revenues over Expenditures	**$ 179,038**
Governmental funds report capital outlays as expenditures however, in the Statement of Activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense or losses on road conveyances	
Capital Outlay	806,976
Depreciation Expense	(3,337)
Loss on Road Conveyance Obligation	(801,508)
Change in Net Position	**$ 181,169**

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REQUIRED SUPPLEMENTARY INFORMATION

BASTROP COUNTY WATER CONTROL AND IMPROVEMENT DISTRICT NO. 2

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
STANDBY FUND
BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2021

	ORIGINAL BUDGET	ACTUAL	FAVORABLE (UNFAVORABLE)
REVENUES			
Standby Charges	$ 10,000	$ 14,741	$ 4,741
Interest and Other	-	1,329	1,329
TOTAL REVENUES	**10,000**	**16,070**	**6,070**
EXPENDITURES			
Service Operations			
Salary Allocation	5,000	-	5,000
Operations	-	-	-
Repairs and Maintenance	-	3,750	(3,750)
Contract Services	-	-	-
Consumable Supplies	-	-	-
Professional Fees	5,000	5,011	(11)
Office	-	1,163	(1,163)
Insurance	-	-	-
TOTAL EXPENDITURES	**10,000**	**9,924**	**76**
Excess (Deficit) of Revenues over Expenditures	-	6,146	6,146
FUND BALANCE			
Beginning of Year	93,612	93,612	-
End of Year	$ 93,612	$ 99,758	$ 6,146

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

BASTROP COUNTY WATER CONTROL AND IMPROVEMENT DISTRICT NO. 2

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
ROAD FUND
BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2021

	ORIGINAL BUDGET	ACTUAL	FAVORABLE (UNFAVORABLE)
REVENUES			
Road Assessment Fees	$ 1,260,000	$ 1,576,034	$ 316,034
FEMA Grants	150,000	-	(150,000)
Interest and Other	228,040	237,873	9,833
TOTAL REVENUES	**1,638,040**	**1,813,907**	**175,867**
EXPENDITURES			
Service Operations			
Salary Allocation	242,400	185,111	57,289
Operations	236,354	231,613	4,741
Repairs and Maintenance	20,000	-	20,000
Contract Services	100,000	62,100	37,900
Consumable Supplies	303,500	91,276	212,224
Professional Fees	251,500	238,345	13,155
Office	28,000	17,749	10,251
Insurance	9,500	7,845	1,655
Capital Expenditures	435,000	806,976	(371,976)
TOTAL EXPENDITURES	**1,626,254**	**1,641,015**	**(14,761)**
Excess (Deficit) of Revenues over Expenditures	11,786	172,892	161,106
FUND BALANCE			
Beginning of Year	710,706	710,706	-
End of Year	$ 722,492	$ 883,598	$ 161,106

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

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TEXAS COMMISSION ON ENVIRONMENTAL QUALITY

SUPPLEMENTARY INFORMATION

BASTROP COUNTY WATER CONTROL AND IMPROVEMENT DISTRICT NO. 2
INDEX OF SUPPLEMENTAL SCHEDULES REQUIRED
BY THE TEXAS WATER COMMISSION
FOR THE YEAR ENDED DECEMBER 31, 2021

(Schedules included are checked; explanatory notes are provided for omitted schedules).

[√] Schedule of Services and Rates

[√] Schedule of General Fund Expenditures

[√] Temporary Investments

[ ] Analysis of Taxes Levied and Receivable

- None

[√] General Long Term Debt Service Requirements by Years

[√] Analysis of Changes in General Long Term Debt

[√] Comparative Schedule of Revenues and Expenditures – All Funds

[√] Board Members, Key Personnel, and Consultants

BASTROP COUNTY WATER CONTROL AND IMPROVEMENT DISTRICT NO. 2
SERVICES AND RATES
DECEMBER 31, 2021

1. **Services Provided by the District:**
   Retail Water Roads
   Retail Wastewater

2. **Retail Rates Based on 5/8" Meter**

	Minimum Charge	Minimum Usage	Flat Rate Y/N	Rate per first 1000 Gallons Over Minimum	Rate per add'l 1000 Gallons Over Minimum
Water:	$ 34.50	-0-	N	$ 4.73	$ 4.73-8.32
Wastewater:	$ 88.00	-0-	Y	$ -0-	$ -0-
Surcharge:	17.00				

Total water and wastewater charges per 10,000 gallons usage: $ 195.25

3. **Retail Service Provided:** Number of retail water and/or wastewater connections.

	Active Connections	Active ESFC	Inactive Connections (ESFC)
Single Family & Total	2,087	2,087	0

4. **Total Water Consumption During the Fiscal Year:**

   Gallons pumped into system: 154,800,247
   Gallons billed to customers: 135,610,793

5. **Standby Fees:** The District ceased assessing standby fees after 2017.

6. **Anticipated sources of funds to be used for debt service payments**: Water & Wastewater Revenue

7. **Location of District**:
   The District is located entirely within Bastrop County.
   The District is located partially within the City of Bastrop.
   The District is located partially within the City of Bastrop ETJ.
   The general membership of the Board is not appointed by an office outside the District.

BASTROP COUNTY WATER CONTROL AND IMPROVEMENT DISTRICT NO. 2

SCHEDULE OF EXPENSES BY FUND
YEAR ENDED DECEMBER 31, 2021

	W/WW FUND	DEBT FUND	CAPITAL FUND	STANDBY FUND	ROAD FUND	TOTALS
Personnel (including benefits)	$ 893,429	$ -	$ -	$ -	$ 185,111	$ 1,078,540
Professional Fees						
Audit	16,320	-	-	1,200	6,480	24,000
Engineering	55,371	-	-	-	163,425	218,796
Legal	6,270	-	-	1,428	55,574	63,272
Accounting	38,862	-	-	2,383	12,866	54,111
	116,823	-	-	5,011	238,345	360,179
Contracted Services						
Repairs	-	-	-	-	62,100	62,100
	-	-	-	-	62,100	62,100
Administrative						
Directors	-	-	-	-	-	-
Insurance	24,276	-	-	-	7,845	32,121
Office Supplies	80,611	-	-	1,163	17,749	99,523
	104,887	-	-	1,163	25,594	131,644
Maintenance						
Operations	250,708	-	-	-	231,613	482,321
Repairs and Maintenance	221,773	-	-	3,750	-	225,523
Supplies	193,550	-	-	-	91,276	284,826
	666,031	-	-	3,750	322,889	992,670
Capital Expenditures	-	-	-	-	806,976	806,976
Depreciation	729,569	-	-	-	-	729,569
Interest	-	175,747	-	-	-	175,747
TOTAL EXPENDITURES	$ 2,510,739	$ 175,747	$ -	$ 9,924	$ 1,641,015	$ 4,337,425

Number of persons employed by the District: 15
(Does not include independent contractors or consultants)

BASTROP COUNTY WATER CONTROL AND IMPROVEMENT DISTRICT NO. 2

TEMPORARY INVESTMENTS
DECEMBER 31, 2021

FUNDS	IDENTIFICATION OR CERTIFICATE NUMBER	INTEREST RATE	MATURITY DATE	BALANCE AT END OF YEAR	ACCRUED INTEREST RECEIVABLE AT END OF YEAR
WATER FUND					
Money Market	2065076	Variable	N/A	$ 71,348	$ -
Money Market	573543	Variable	N/A	146,134	-
State Investment Pool	7966400002	Variable	N/A	1,960,046	-
State Investment Pool	7966400003	Variable	N/A	274,403	-
Total				2,451,931	-
DEBT SERVICE FUND					
Money Market	831041	Variable	N/A	642,266	-
Money Market	2134385	Variable	N/A	449,079	-
State Investment Pool	7966400001	Variable	N/A	457,368	-
State Investment Pool	7966400004	Variable	N/A	27,609	-
Total				1,576,322	-
CAPITAL PROJECTS FUND					
State Investment Pool	7966400005	Variable	N/A	5,932,901	-
Total				5,932,901	-
Total				$ 9,961,154	$ -

BASTROP COUNTY WATER CONTROL AND IMPROVEMENT DISTRICT NO. 2

GENERAL LONG TERM DEBT SERVICE REQUIREMENTS-BY YEARS
YEAR ENDED DECEMBER 31, 2021

	ANNUAL REQUIREMENTS FOR SERIES 2016		
DUE DURING FISCAL YEARS ENDING	TOTAL PRINCIPAL DUE	TOTAL INTEREST DUE	TOTAL PRINCIPAL AND INTEREST DUE
2022	275,000	169,672	444,672
2023	285,000	162,962	447,962
2024	295,000	155,666	450,666
2025	305,000	147,318	452,318
2026	315,000	137,954	452,954
2027	325,000	127,685	452,685
2028	335,000	116,538	451,538
2029	345,000	104,544	449,544
2030	355,000	91,814	446,814
2031	365,000	78,395	443,395
2032	380,000	64,270	444,270
2033	390,000	49,259	439,259
2034	405,000	33,581	438,581
2035	415,000	17,098	432,098
2036	-	-	-
	$ 4,790,000	$ 1,456,756	$ 6,246,756

BASTROP COUNTY WATER CONTROL AND IMPROVEMENT DISTRICT NO. 2

GENERAL LONG TERM DEBT SERVICE REQUIREMENTS-BY YEARS
YEAR ENDED DECEMBER 31, 2021

DUE DURING FISCAL YEARS ENDING	ANNUAL REQUIREMENTS FOR SERIES 2021 TOTAL PRINCIPAL DUE	TOTAL INTEREST DUE	TOTAL PRINCIPAL AND INTEREST DUE
2022	425,000	148,532	573,532
2023	435,000	111,125	546,125
2024	445,000	103,512	548,512
2025	450,000	95,725	545,725
2026	460,000	87,850	547,850
2027	470,000	79,800	549,800
2028	480,000	71,575	551,575
2029	490,000	63,175	553,175
2030	495,000	54,600	549,600
2031	505,000	45,938	550,938
2032	515,000	37,100	552,100
2033	525,000	28,088	553,088
2034	535,000	18,900	553,900
2035	545,000	9,538	554,538
2036	-	-	-
	$ 6,775,000	$ 955,458	$ 7,730,458

BASTROP COUNTY WATER CONTROL AND IMPROVEMENT DISTRICT NO. 2

GENERAL LONG TERM DEBT SERVICE REQUIREMENTS-BY YEARS
YEAR ENDED DECEMBER 31, 2021

	ANNUAL REQUIREMENTS FOR ALL SERIES		
DUE DURING FISCAL YEARS ENDING	TOTAL PRINCIPAL DUE	TOTAL INTEREST DUE	TOTAL PRINCIPAL AND INTEREST DUE
2022	700,000	318,204	1,018,204
2023	720,000	274,087	994,087
2024	740,000	259,178	999,178
2025	755,000	243,043	998,043
2026	775,000	225,804	1,000,804
2027	795,000	207,485	1,002,485
2028	815,000	188,113	1,003,113
2029	835,000	167,719	1,002,719
2030	850,000	146,414	996,414
2031	870,000	124,333	994,333
2032	895,000	101,370	996,370
2033	915,000	77,347	992,347
2034	940,000	52,481	992,481
2035	960,000	26,636	986,636
2036	-	-	-
	$ 11,565,000	$ 2,412,214	$ 13,977,214

BASTROP COUNTY WATER CONTROL AND IMPROVEMENT DISTRICT NO. 2

ANALYSIS OF CHANGES IN GENERAL LONG TERM DEBT
YEAR ENDED DECEMBER 31, 2021

	SERIES 2016	SERIES 2021	TOTALS
Interest Rate	1.15- 4.12%	1.75- 1.75%	
Dates Interest Payable	6/1 : 12/1	6/1 : 12/1	
Maturity Dates	12/1/2035	12/1/2035	
Bonds at Beginning of Year	$ 5,060,000	$ -	$ 5,060,000
Bonds Sold During the Year	-	6,775,000	6,775,000
Bonds Defeased During the Year	-	-	-
Retirements During the Year	(270,000)	-	(270,000)
Bonds at End of Year	$ 4,790,000	$ 6,775,000	$ 11,565,000
Interest Paid During the Year	$ 175,747	$ -	$ 175,747
Change in Accrued Interest	-	-	-
Interest Expense	$ 175,747	$ -	$ 175,747
Paying Agent	TWDB		

	Revenue Bonds	
Bond Authority:		
Bonds	$ 13,865,000	(a)
Amount Issued	$ 13,865,000	
Remaining To Be Issued	$ -	

Debt Service Fund Cash and Temporary Investments balances as of December 31, 2021	$ 1,576,322
Average annual debt service payment (principal & interest) for remaining term of all debt	$ 998,372

(a) Since the District has no taxing authority, it has no specific standing authorization to issue bonds.

BASTROP COUNTY WATER CONTROL AND IMPROVEMENT DISTRICT NO. 2

COMPARATIVE SCHEDULE OF REVENUES AND EXPENDITURES - ALL FUNDS
FOR THE FIVE YEARS ENDED DECEMBER 31, 2021

	AMOUNTS				
	2021	2020	2019	2018	2017
REVENUES					
Water and Wastewater Service	2,365,053	2,375,667	2,121,670	2,065,669	1,844,975
Tap Connection Fees	620,779	734,567	467,329	673,394	469,814
Debt Service Reserve Fee	285,567	236,241	160,173	152,069	143,542
Standby Charges	14,741	15,790	3,407	21,090	47,150
Road Assessment Fees	1,576,034	1,260,055	1,328,741	1,205,250	919,061
FEMA Grants	-	126,669	-	10,837	336,399
Interest and Other	255,673	310,836	202,277	234,632	298,659
TOTAL REVENUES	5,117,847	5,059,825	4,283,597	4,362,941	4,059,600
EXPENDITURES					
Salary Allocation	1,078,540	989,473	900,443	874,960	690,772
Operations	482,321	416,521	475,934	655,488	528,467
Repairs and Maintenance	225,523	156,800	171,738	318,910	100,275
Contract Services	62,100	800	65,725	590,420	211,026
Consumable Supplies	284,826	177,737	171,221	258,889	357,851
Professional Fees	360,179	237,017	300,740	215,542	192,991
Office	99,523	101,759	102,046	77,358	51,916
Insurance and Other	32,121	36,252	54,566	36,147	26,697
Capital Expenditures	806,976	849,021	182,148	630,101	661,618
Depreciation	729,569	700,154	684,890	714,522	649,339
Interest	175,747	180,999	185,349	188,902	191,964
TOTAL EXPENDITURES	4,337,425	3,846,533	3,294,800	4,561,239	3,662,916
Excess (Deficit) of Revenues over Expenditures	780,422	1,213,292	988,797	(198,298)	396,684
TOTAL ACTIVE RETAIL WATER CONNECTIONS	2,087	2,053	1,964	1,740	1,644
TOTAL ACTIVE RETAIL WASTEWATER CONNECTIONS	828	796	753	720	668

PERCENT OF REVENUES				
2021	2020	2019	2018	2017
46%	47%	50%	47%	45%
12%	15%	11%	15%	12%
6%	5%	4%	3%	4%
0%	0%	0%	0%	1%
31%	25%	31%	28%	23%
0%	3%	0%	0%	8%
5%	6%	5%	5%	7%
100%	100%	100%	100%	100%
21%	20%	21%	20%	17%
9%	8%	11%	15%	13%
4%	3%	4%	7%	2%
1%	0%	2%	14%	5%
6%	4%	4%	6%	9%
7%	5%	7%	5%	5%
2%	2%	2%	2%	1%
1%	1%	1%	1%	1%
16%	17%	4%	14%	16%
14%	14%	16%	16%	16%
3%	4%	4%	4%	5%
85%	76%	77%	105%	90%
15%	24%	23%	-5%	10%

BASTROP COUNTY WATER CONTROL AND IMPROVEMENT DISTRICT NO. 2

BOARD MEMBERS, KEY PERSONNEL, AND CONSULTANTS
YEAR ENDED DECEMBER 31, 2021

DISTRICT MAILING ADDRESS: PO Box 708, Bastrop, Texas 78602

DISTRICT BUSINESS TELEPHONE NUMBER: (512) 321-1688

LIMITS ON FEES OF OFFICE THAT A DIRECTOR MAY RECEIVE DURING A FISCAL YEAR: $7,200

NAMES AND ADDRESSES	TERM OF OFFICE	SALARY FYE 12/31/21	REIMBURSEMENTS FYE 12/31/21	TITLE AT YEAR END
DIRECTORS				
Mary Beth O'Hanlon	Elected 5/18-5/22	$ -	$ -	President
Scott Ferguson	Elected 11/20-5/24	-	-	Vice-President
Ron Whipple	Elected 11/20-5/24	-	-	Secretary
Sam Kier	Elected 5/18-5/22	-	-	Treasurer
Butch Carmack	Elected 5/18-5/22	-	-	Director
		$ -	$ -	
CONSULTANTS				
McLean & Howard		$ 6,750	$ -	Attorney
Orrick Herrington & Sutcliffe		$ 135,500		Bond Counsel
SAMCO Capital Markets		$ 135,500		Financial Advisor
Jones-Heroy & Associates		$ 30,100		Bond Engineer
Befco Engineering		$ 233,700	$ -	Engineer
Municipal Accounts & Consulting		$ 54,111	$ -	Accountant
West, Davis & Company		$ 27,500	$ -	Auditor

Agenda Item # 10

Amended Leak Adjustment Policy

ORDER NO. 2022-04162022

AN ORDER APPROVING AMENDED LEAK ADJUSTMENT POLICY

WHEREAS, Bastrop County Water Control and Improvement District No. 2 (the "*District*") is a conservation and reclamation district, a body corporate and politic and governmental agency of the State of Texas, created under Article XVI, Sec. 59 of the Texas Constitution by order of the Bastrop County Commissioners Court, and the District operates under Chapters 49 and 51 of the Texas Water Code, as amended;

WHEREAS, the Board of Directors of the District previously adopted policies providing for the adjustment of a customer's bill in the event of a leak in the customer's private plumbing system provided certain eligibility criteria are met; and

WHEREAS, the Board of Directors desires to adopted a revised Leak Adjustment Policy; Now, Therefore,

BE IT ORDERED BY THE BOARD OF DIRECTORS OF BASTROP COUNTY WATER CONTROL AND IMPROVEMENT DISTRICT NO. 2 THAT:

Section 1. The matters and facts recited in the preamble to this Order are found to be true and correct and the same are incorporated herein as a part of this Order.

Section 2. The Board of Directors hereby approves the revised Lead Adjustment Policy in the form attached hereto as **Exhibit "A"**.

Section 3. This Order shall be effective immediately upon adoption by the Board of Directors.

Section 4. The President and Secretary of the Board are hereby authorized and directed to execute this Order.

PASSED AND APPROVED this _____ day of ____________________, 2022.

____
President, Board of Directors

ATTEST:

____
Secretary, Board of Directors

(SEAL)

Exhibit "A"
Leak Adjustment Policy

BASTROP COUNTY WATER CONTROL AND IMPROVEMENT DISTRICT NO. 2

LEAK ADJUSTMENT POLICY

1. Purpose

The purpose of this Leak Adjustment Policy is to set forth the policies of Bastrop County Water Control and Improvement District No. 2 (the "*District*") pursuant to which a customer may be entitled to a limited adjustment of its water bill in the event of leak in the customer's private plumbing facilities that is promptly repaired.

2. Responsibility for Leaks and Damage

Customers shall be responsible for loss of water and property damage due to leakage in pipes or plumbing on the customer side of the District's water meter.

3. Eligibility for Billing Adjustments

(a) The District's General Manager shall determine in his or her sole discretion whether to grant a billing adjustment due to a leak within the customer's private plumbing system based on consideration of all relevant facts and circumstances, including the cause of the leak, when the leak was identified by the customer, when the leak was repaired, and whether the request meets the eligibility criteria set forth in this Policy. Generally, a customer shall be entitled to a billing adjustment only if the leak was caused by no act or omission of a customer and was timely repaired.

(b) To be eligible for a billing adjustment, a customer must provide the following information to the District within sixty (60) days after repair of the leak:

(1) Location of the leak and causation (if known);

(2) A copy of the repair receipt(s) or paid in full invoice demonstrating the existence and repair of the leak at the customer's address;

(3) Customer water account number;

(4) Property address where the repair took place;

(5) Date of discovery of the leak;

(6) Billing periods affected by the leak and for which a billing adjustment is requested; and

(7) Date and description of the repair.

(c) A customer <u>shall not</u> be entitled to a billing adjustment in the following circumstances:

(1) The customer fails to provide documentation that a leak was repaired;

(2) The customer filled a swimming pool during the same period that a leak adjustment is requested;

(3) The customer installed new landscaping at the service address during the same period that the leak adjustment is requested; or

(4) The customer received a leak adjustment at the same service address during the previous 12-month period immediately preceding the repair.

4. <u>Billing Adjustment Methodology</u>. All billing adjustments shall be subject to the following terms, conditions and limitations:

(1) Adjustments will be limited to the two most recent billing periods (approximately 60 days) prior to the date of repair;

(2) Payment for all water delivered through the meter is required. For approved billing adjustments, the volumetric rate applied to the quantity of water delivered through the meter shall be the lowest volumetric tier in effect during the approved leak adjustment period (the "*<u>Tier 1 Rate</u>*"); and

(3) Upon a determination that a customer is eligible for a billing adjustment, the adjusted billing for each monthly period shall be equal to the Tier 1 Rate multiplied by the customer's average monthly water consumption for the six-month period prior to the leak adjustment period, or consumption during the same period during the preceding calendar year, whichever is greater. In the event a customer has less than six months of historical consumption at the service address prior to the leak adjustment period, then the Tier 1 Rate shall be multiplied by the customer's average monthly consumption prior to commencement of the leak adjustment period.

5. <u>Payment Agreements</u>. Upon request by the customer, the adjusted bill may be paid through a deferred payment agreement.

Agenda Item # 11

Policy Regarding billing, payments, service disconnection and reconnection

BCWCID #2 POLICY REGARDING BILLING, PAYMENT, SERVICE DISCONNECTION AND RECONNECTION

I. Billing

A. Generally. Charges for water and wastewater service shall be billed monthly. Water bills shall be based on water meter readings. Bills for water and wastewater services shall be mailed on or about the 10th day of each month for all services provided during the immediate period preceding month's billing cycle.

B. Due Date. All bills shall be due and payable upon receipt and must be received by the District before 4:30 p.m. on the due date shown on the bill. The due date is defined as the date shown on the bill and is fifteen (15) days from the date bills were mailed. If the due date falls on a holiday or weekend, the due date for payment purposes is the next work day after the due date.

C. Late fees on delinquent bills for retail service. Bills not paid by the due date shall be assessed a late fee of five dollars ($5) or 10 percent (10%) of the total past due balance, whichever is greater. If, after receiving a bill including a late fee, a customer pays the bill in full except for the late fee, the bill may be considered delinquent and subject to termination after proper notice under Section II- Termination of Service, B- Disconnection with Notice (relating to Discontinuance of Service). An additional late fee may not be applied to a subsequent bill for failure to pay the prior late fee. The late fee on delinquent bills may not be applied to any balance to which the late fee was applied in a previous billing. Late fees shall not be charged on any payment received by 4:30 p.m. on the due date at the District's office or authorized payment agency.

D. Late Fee Waiver or Adjustment. A customer can submit a written request to have a late fee adjusted or waived not more than once per every 12 months of consecutive billing periods. The approval of all waivers or adjustments shall be made in the sole discretion of the General Manager based on all relevant circumstances. Such requests generally shall not be approved if the customer is responsible for the failure to provide timely payment. Any decision of the General Manager may be appealed to the Board of Directors.

E. Determination of Delinquency. A bill is delinquent if not paid in full, or arrangements for payment are not made, on or before the due date. Payment in full means payment of all sums due the District, including charges for utility services which have not been paid by the due date and all applicable late fees. Payments made by mail will be considered late if postmarked after the due date. If the due date for the regular or final billing is on a weekend or legal holiday on which banks are required to close in the State of Texas, the due date for payment purposes shall be the next day the District office is open for business after said weekend or holiday.

F. Failure to Receive Bill Does Not Excuse Nonpayment. The failure of any customer to receive a bill for water and/or wastewater services shall not relieve the customer from the obligation to pay the amount due the District for such services nor entitle a customer to a waiver or adjustment of a late fee.

G. Billing Cycle Changes. The District reserves the right to change its billing cycles. After a billing period has been changed, the billings shall be sent on the new change date unless otherwise determined by the District.

H. Delay of Bill Payment Date for Elderly Individual. Upon written request, any residential customer sixty (60) years of age or older who occupies the entire premises of a dwelling receiving water and/or wastewater services from the District shall receive an extension of the past due date without penalty. The extension shall not exceed fifteen (15) days beyond the usual fifteen (15) day payment period for a total of no more than thirty (30) days from the date the bill is issued. The request may request the District to implement the extension for current billing period only, or for the current billing period and subsequent billings. As a condition of delaying the due date, the District may require an individual requesting the delay to present reasonable proof that the individual is 60 years of age or older.

I. Payment Extensions and Deferred Payments. A customer may make application for a payment extension and/or a deferred payment plan if the following hardship circumstances exist and affect the customer's ability to pay in a timely manner: a serious injury or illness of the primary or secondary applicant or death in the applicant's immediate family. The District may require proof of the documented hardship as a condition of approval of the payment extension or deferred payment plan. The General Manager will consider hardship requests in his or her discretion, and no customer is entitled to an extension or deferred payment plan. The decision of the General Manager may be appealed to the Board of Directors.

J. Utility Payment Extension. A customer may seek a payment extension for a maximum of ten (10) business days. Customers shall only be permitted one (1) payment extension per calendar year. The District's grant of a payment extension does not preclude the customer from incurring late fees on its account for late payments. The District may, but is not required to, waive penalties on a delinquent bill if the customer fully complies with the terms of the extension. Utility payment extensions may be granted by the District's Board of Directors or its designee at its discretion and only if the following criteria are met:

(a) A request for a utility payment extension is made in writing prior to disconnection;
(b) The customer represents a single-family residential account;
(c) The customer has a minimum of twelve (12) months' account history with the District;
(d) The customer's services are not currently disconnected due to nonpayment, nor have the customer's services been disconnected for nonpayment during the preceding twelve (12) months;

(e) The customer has not received another utility payment extension during the preceding twelve (12) months;
(f) The customer pays at least twenty-five percent (25%) of the bill at the time of the extension request; and
(g) The customer executes a written deferred payment agreement with the District.

If a customer fails to meet the terms of the payment extension, the extension shall be deemed null and void, and services shall be subject to immediate disconnection, if applicable, without further notice. If services are disconnected due to a voided payment extension, all delinquent balances and associated fees and penalties, as well as a new deposit, if applicable, shall be paid in full in order to have water and/or wastewater services reinstated.

2. <u>Deferred Payment Agreement</u>. A deferred payment agreement is any arrangement or agreement between the District and a customer in which an outstanding bill will be paid in installments. The District may, but is not required to, offer a deferred payment agreement to any current customer with a previous balance owed to the District for water and/or wastewater services, except for a back billing resulting from diversion of service, unlawful use of service, or customer damage to District equipment. The eligibility of any customer to enter into a deferred payment agreement shall be made by the General Manager, whose decision may be appealed to the Board of Directors. All deferred payment agreements must meet the following requirements:

(a) The agreement must be in writing and signed by the customer and an authorized representative of the District;
(b) The agreement shall require that prospective bills are paid in full in a timely manner;
(c) The deferred payment agreement shall provide for the payment of all delinquent water and/or wastewater accounts, fees, and penalties, and the payment term shall not exceed a period of six (6) months;
(d) An administrative arrangement fee of twenty dollars ($20.00) shall be added to an account whenever a deferred payment agreement is made; and
(e) Only one deferred payment agreement may be entered per calendar quarter by each customer, and each deferred payment agreement must be paid in full prior to eligibility to participate in a subsequent deferred payment agreement.

Failure to make a timely payment for current services or failure to make a timely payment on delinquent accounts according to the terms of the executed deferred payment agreement shall be cause for termination of services according to regular termination procedures. The District shall not be required to renegotiate the terms of the deferred payment agreement, nor is the District required to offer another deferred payment agreement prior to termination. All delinquent balances and associated fees and penalties, as well as a new deposit, if applicable, shall be paid in full in order to have utility services reinstated.

II. Termination of Service

A. Service Disconnection. All rates and charges for water and/or wastewater services to a customer's premises shall accrue and be levied against such customer until such time as written notice, given by the customer or by his duly authorized agent, to discontinue all service to the customer's premises is filed with the District. A Customer must provide a written request to the District for service in his or her name to be disconnected. The written request must provide the date service is to be disconnected and a forwarding address for final billing or deposit refund. The District shall take a reading of the meter on the disconnection day. If the District suspects that a new occupant has taken possession of the property but has not made application to the District for service, a three (3) day notice shall be placed on the door notifying the new occupant of application requirements. If the new occupant has not made proper application by the end of the third day, service may be turned off at the cutoff valve on the fourth day.

All builders and contractors within the District shall be responsible for water and/or wastewater service charges until such time as notice has been given to the District that service in their name is to be terminated. If a builder or contractor does not notify the District to terminate service to a property and the homeowner has not made application for service, then, even though the homeowner is living on the property, the builder or contractor will still be responsible to the District for the bills until notice of termination of service has been made.

B. Disconnection with Notice. Water and/or wastewater service may be disconnected, by closing the cutoff valve or by pulling the meter, for any of the reasons set forth below after proper notification has been given. For purposes of this section, written notice may include, but is not limited to, written notice posted at the service location, correspondence sent first class mail to the customer at the mailing address provided by the customer, and/or email correspondence sent to the customer at the email address provided by the customer.

1. Failure to pay a delinquent account for utility service, failure to timely provide a deposit, or failure to comply with the terms of a deferred payment agreement. If all past-due amounts have not been paid by 10:00 A.M. on the date specified by written notice to the customer, and no other arrangements for payment have been made, service may be disconnected. In order to reconnect service, the customer must pay all past-due amounts, plus the applicable reconnect fee. If payment is tendered after 4:30 pm on the date of disconnection and an emergency situation exists for the customer, the customer will be required to pay the after-hours reconnect fee in order to obtain same-day reconnection of service;

2. Payment by check, credit card, or bank draft that has been rejected for insufficient funds, closed account, or for which a stop payment order has been issued is not deemed to be payment to the District. The District shall mail to the customer, via the U.S. Postal Service, a notice requiring redemption of the returned instrument within seven (7) days of the date of the notice, with payment to be made at the District's office. Redemption of the returned instrument shall be made by cash, money order, credit card or certified check. Failure to meet these terms shall result in disconnection of service. Any such instruments returned as insufficient or non-negotiable for any reason on three occasions shall be considered evidence of bad credit risk by the District. The District shall place such customer on a "cash-only payment" status until the customer closes the account. "Cash-only payment" status means the District shall only accept payment made by certified check, money order, or cash;

3. The District's employees may not accept payment for a delinquent bill when an employee is at the customer's location to disconnect service;

4. Violation of the District's rules pertaining to the use of service in a manner which interferes with the service of others;

5. Operation of non-standard equipment if a reasonable attempt has been made to notify the Customer and the Customer is provided with a reasonable opportunity to remedy the situation;

6. Failure of the Customer to comply with the terms of the District's Service Agreement, Service Policy, Backflow Prevention Policy, Customer Service Inspection Policy, and/or any other applicable rules and regulations adopted by the District, provided that the District has given notice of said failure to comply, and Customer has failed to comply within a specified amount of time after notification; or

7. Misrepresentation by any Applicant of any fact on any form, document, or other agreement required to be executed by the District.

C. <u>Disconnection Without Notice</u>. Water and/or wastewater service may be disconnected without notice, by closing the cutoff valve or by pulling the meter, for any of the following conditions:

1. A known dangerous or hazardous condition exists for which service may remain disconnected for as long as the condition exists, including but not limited to a violation of the Texas Health and Safety Code, or there is reason to believe a dangerous or hazardous condition exists and the Customer refuses to allow access for the purpose of confirming the existence of such condition and/or removing the dangerous or hazardous condition;

2. Service is connected without authorization by a person who has not made proper application for service or who has reconnected service without authorization following termination of service for nonpayment;

3. In instances of tampering with the District's meter or equipment, bypassing the meter or equipment, or other diversion of service.

In the event service is disconnected without prior notice, a notice will be left on the Customer's door, or if that is not practical, at such other location as it may reasonably be expected to be seen by the Customer, advising the Customer of the reason for the disconnection and the amount of all charges due before water service may be continued.

D. Disconnection on Holidays and Weekends. Unless a dangerous condition exists or the Customer requests disconnection, service shall not be disconnected on a day, or on a day preceding a day when personnel of the District are not available to the public for the purpose of making collections and reconnecting service.

E. Disconnection for Ill and Disabled. The District shall not discontinue service to a delinquent residential Customer permanently residing in an individually metered dwelling unit when that Customer establishes that discontinuance of service will result in some person at that residence becoming seriously ill or more seriously ill if service is discontinued. Each time a Customer seeks to avoid termination of service under this Subsection, the Customer must have the attending physician call or contact the District within fifteen (15) days of issuance of the bill. A written statement must be received by the District from the physician within twenty-six (26) days of the issuance of the utility bill. The prohibition against service termination shall last sixty (60) days from the issuance of the utility bill or such lesser period as may be agreed upon by the District and Customer's physician. The Customer shall enter into a Deferred Payment Agreement as a condition of deferral of disconnection.

F. Notice of Termination of Service. In the event that a customer's water and/or wastewater service is scheduled to be disconnected for failure to pay a delinquent account or failure to comply with the terms of a deferred payment agreement, a seven (7) business day "Termination of Service" notice will be mailed to the customer. The Termination of Service notice will have the words "Termination Notice" or similar language prominently displayed, will list the past due balance, will state all charges that will be incurred by the customer if the service is disconnected, will state that payment must be made on or before the designated pay date on the notice to avoid disconnection, and will state that the Customer may contact the District if the customer believes that the information is incorrect.

G. Reconnection of Service. Upon payment of all past due amounts and such other payment necessary to make the account current, plus payment of the reconnect fee and any additional deposits required, water and/or wastewater service shall be resumed to the customer. There shall be assessed and collected by the District a service charge for reconnection of any District service discontinued due to nonpayment of charges for water and/or wastewater service. This reconnection fee will be set from time to time by the District's Board of Directors. Any person, firm or corporation having services discontinued for nonpayment due to presentation of an insufficient funds check more than three times will be required to pay the full amount due by certified check, credit card, money order, or in cash before services are restored.

If service is disconnected by closing the cutoff valve, it will only be reconnected after payment in full of all past due charges, including disconnection charges and delinquent taxes, on payment of the District's deposit, and on payment of the reconnect fee to turn on the valve. Service will be reconnected during regular business hours. Service shall not be reconnected on weekends, holidays, or any day when personnel of the District are not available to the public for the purpose of making collections and reconnecting service.

If service is disconnected by pulling the meter, it will only be reconnected after payment in full of all past due charges, including disconnection charges, payment of the District's deposit, or the correction of the conditions which caused service to be disconnected has been made.

H. No Waiver. The District's failure to exercise, or any delay in exercising, any right or remedy provided under these Policies, service agreements, rate schedule, or by law shall not constitute a waiver of that or any other right or remedy, nor shall it preclude or restrict any further exercise of that or any other right or remedy. No single or partial exercise of any right or remedy provided under these rules and regulations, service agreements, rate schedule, or by law shall preclude or restrict the further exercise of that or any other right or remedy. A party that waives a right or remedy provided under these rules and regulations, service agreements, rate schedule, or by law in relation to another party, or takes or fails to take any action against that party, does not affect its rights in relation to any other party.

Agenda Item # 12

Change in District's Authorized Representatives for TexPool Accounts

Resolution Amending Authorized Representatives

Please complete this form to amend or designate Authorized Representatives. *This document supersedes all prior Authorized Representative forms.*

*** Required Fields**

1. Resolution

WHEREAS,

Participant Name* Location Number*

(**"Participant"**) is a local government of the State of Texas and is empowered to delegate to a public funds investment pool the authority to invest funds and to act as custodian of investments purchased with local investment funds; and

WHEREAS, it is in the best interest of the Participant to invest local funds in investments that provide for the preservation and safety of principal, liquidity, and yield consistent with the Public Funds Investment Act; and

WHEREAS, the Texas Local Government Investment Pool (**"TexPool / Texpool Prime"**), a public funds investment pool, were created on behalf of entities whose investment objective in order of priority are preservation and safety of principal, liquidity, and yield consistent with the Public Funds Investment Act.

NOW THEREFORE, be it resolved as follows:

A. That the individuals, whose signatures appear in this Resolution, are Authorized Representatives of the Participant and are each hereby authorized to transmit funds for investment in TexPool / TexPool Prime and are each further authorized to withdraw funds from time to time, to issue letters of instruction, and to take all other actions deemed necessary or appropriate for the investment of local funds.

B. That an Authorized Representative of the Participant may be deleted by a written instrument signed by two remaining Authorized Representatives provided that the deleted Authorized Representative (1) is assigned job duties that no longer require access to the Participant's TexPool / TexPool Prime account or (2) is no longer employed by the Participant; and

C. That the Participant may by Amending Resolution signed by the Participant add an Authorized Representative provided the additional Authorized Representative is an officer, employee, or agent of the Participant;

List the Authorized Representative(s) of the Participant. Any new individuals will be issued personal identification numbers to transact business with TexPool Participant Services.

1.
Name Title
Phone Fax Email
Signature

2.
Name Title
Phone Fax Email
Signature

3.
Name Title
Phone Fax Email
Signature

1. Resolution (continued)

4. Name | Title

Phone | Fax | Email

Signature

List the name of the Authorized Representative listed above that will have primary responsibility for performing transactions and receiving confirmations and monthly statements under the Participation Agreement.

Name

In addition and at the option of the Participant, one additional Authorized Representative can be designated to perform only inquiry of selected information. *This limited representative cannot perform transactions.* If the Participant desires to designate a representative with inquiry rights only, complete the following information.

Name | Title

Phone | Fax | Email

D. That this Resolution and its authorization shall continue in full force and effect until amended or revoked by the Participant, and until TexPool Participant Services receives a copy of any such amendment or revocation. This Resolution is hereby introduced and adopted by the Participant at its regular/special meeting held on the ____ day of ________, 20__.

Note: Document is to be signed by your Board President, Mayor or County Judge and attested by your Board Secretary, City Secretary or County Clerk.

Name of Participant*

SIGNED

Signature*

Printed Name*

Title*

ATTEST

Signature*

Printed Name*

Title*

2. Delivery Instructions

Please return this document to **TexPool Participant Services:**

Email: texpool@dstsystems.com

Fax: 866-839-3291

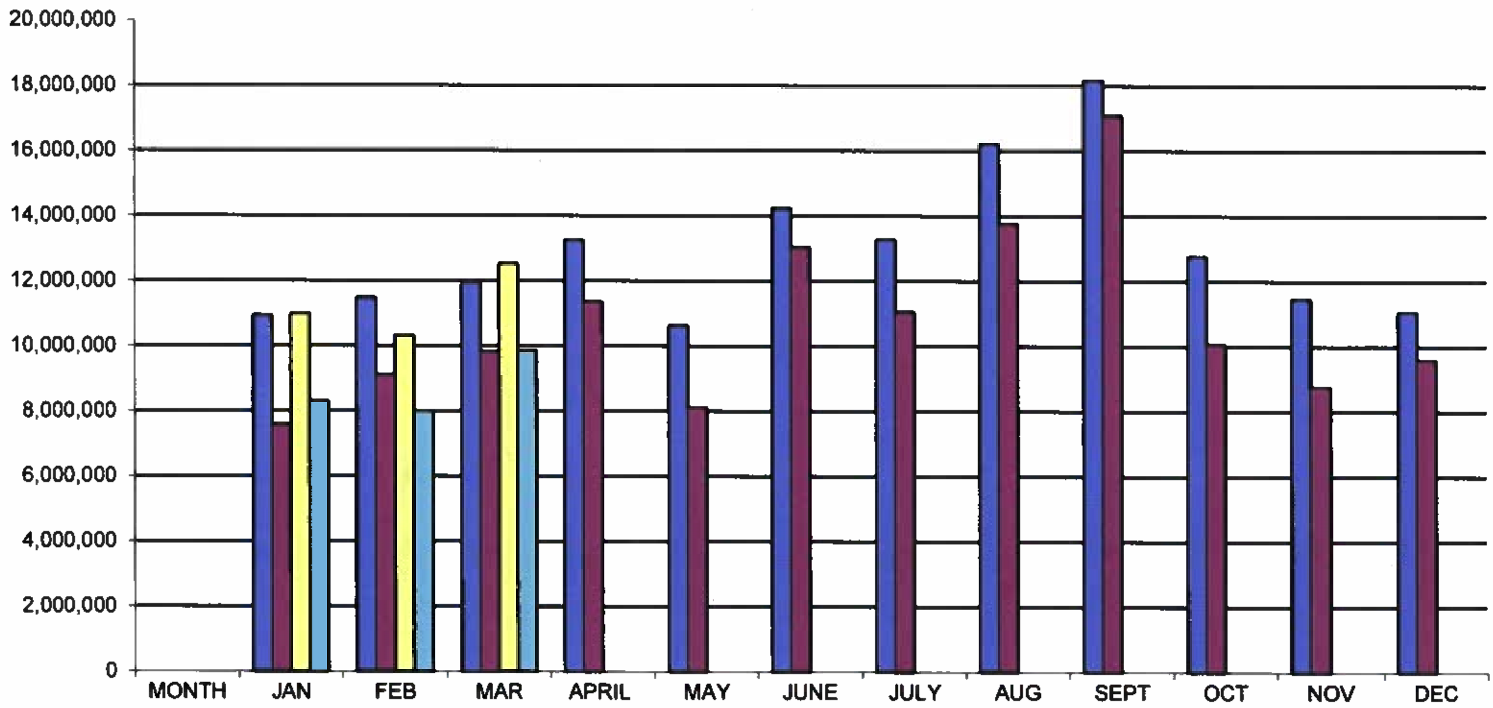
MISC REPORTS

	Total Customers Billed	Active Customers	E-Billing Customers	Web Online Payments	Bank Drafts	Credit Card Drafts	% of Customers paying online or drafts	Mail/Walk-ins/ Drop Box
Jan	2251	2072	1008	1301	357	550	98%	43
Feb	2255	2093	1037	1308	361	558	99%	28
Mar	2273	2102	1036	1308	365	581	99%	19
Apr								0
May								0
Jun								0
Jul								0
Aug								0
Sep								0
Oct								0
Nov								0
Dec								0

	Culvert Permits (Cumulative Total)	Irrigation Permits (Cumulative Total)	Swimming Pool Permits (Cumulative Total)
Jan	1	2	0
Feb	2	2	1
Mar	11	2	1
Apr			
May			
Jun			
Jul			
Aug			
Sep			
Oct			
Nov			
Dec			

BCWCID#2 2022
CONSUMPTION REPORT

MONTH	2021 PUMPED WATER	2021 USAGE OF WATER	2022 PUMPED WATER	2022 USAGE OF WATER	2022 PUMPED UNBILLED	ACTIVE METERS	%
JAN	10937141	7581186	10980840	8301028	1,230,350	2,072	13%
FEB	11474637	9113179	10311316	7973843	1,489,700	2,093	8%
MAR	11931647	9832526	12528882	9858949	1,575,500	2,102	9%
APRIL	13241784	11343200					#DIV/0!
MAY	10626677	8100970					#DIV/0!
JUNE	14231549	13035672					#DIV/0!
JULY	13272274	11047746					#DIV/0!
AUG	16205936	13762896					#DIV/0!
SEPT	18171681	17094379					#DIV/0!
OCT	12755952	10062400					#DIV/0!
NOV	11459767	8756182					#DIV/0!
DEC	11048483	9585119					#DIV/0!
TOTALS	155,357,528	129,315,455	33,821,038	26,133,820	4,295,550		10%



Prepared by: Patricia Lujan 4/11/2022

JOB CODE	ISSUED THIS PERIOD: ISSUED	ISSUED THIS PERIOD: COMPLETED	ISSUED THIS PERIOD: VOIDED	ISSUED THIS PERIOD: OUTSTANDING	PRIOR ORDERS: COMPLETED	PRIOR ORDERS: VOIDED	PRIOR ORDERS: OUTSTANDING	TOTAL COMPLETED	TOTAL OUTSTANDING
ALARM SEWER ALARM	14	12	1	0	2,068	22	0	2,080	0
BROWN BROWN WATER	10	10	0	0	374	3	0	384	0
CHANG CHANGE SIGN	0	0	0	0	37	0	0	37	0
CULVE CULVERT PERMIT	8	5	0	3	449	10	0	454	3
FLUSH FLUSH WATER LINE	11	11	0	0	816	1	0	827	0
HSWAP METER HEAD SWAP	0	0	0	0	152	13	0	152	0
IRRIG IRRIGATION PERMIT	0	0	0	0	48	2	0	48	0
LEAK CHECK FOR LEAK	8	7	0	1	1,739	20	1	1,746	2
LKMTR LOCK MTR	1	1	0	0	226	64	0	227	0
LNLOC LINE LOCATE	0	0	0	0	266	5	0	266	0
METER MOVE METER CHARGE	0	0	0	0	6	7	0	6	0
MI METER INFORMATION	0	0	0	0	159	9	0	159	0
MISCE MISCELLANEOUS	6	2	0	1	3,350	183	5	3,352	6
MOW MOWING GRASS	0	0	0	0	261	1	0	261	0
OCC OCCUPANT CHANGE	15	15	0	0	4,041	63	0	4,056	0
ODOR SMELLY WATER	0	0	0	0	28	0	0	28	0
OFF TURN OFF SERVICE	18	17	1	0	2,721	288	0	2,738	0
OFFEE TRIP CHARGE TURN OFF	0	0	0	0	20	0	0	20	0
ON TURN ON SERVICE	22	22	0	0	3,593	84	0	3,615	0
ONFEE TRIP CHARGE TURN ON	0	0	0	0	20	2	0	20	0
POOLS POOL/SPA PERMIT	0	0	0	0	51	1	0	51	0
RADIO RADIO READ REPORT	4	4	0	0	144	5	0	148	0
RC READ CHECK	1	0	1	0	426	107	0	426	0
ROAD ROAD REPAIR	8	2	0	0	3,846	25	3	3,848	3
RRMON RADIO READ MONITOR (RENT)	0	0	0	0	0	1	0	0	0
SEWER WASTEWATER MISC SERVICE	0	0	0	0	1,457	29	2	1,457	2
SIGN STREET SIGN	0	0	0	0	75	3	1	75	1
SWAP METER SWAP-OUT	0	0	0	0	1,630	99	0	1,630	0
SWTAP W/W TAP	10	2	0	8	452	25	3	454	11
TMPWT TMP WTR	0	0	0	0	9	5	0	9	0
W/W W/W ESTIMATE	19	16	1	2	1,113	34	4	1,129	6
WMEAS MEASURE FOR WATER TAP	26	23	3	0	1,701	41	3	1,724	3
WPRES LOW WATER PRESSURE	2	1	0	0	346	15	0	347	0
WTRTP WATER TAP	23	12	1	10	197	791	0	209	10
WWMOV W/W ESTIMATE FOR RELOCATE	1	0	1	0	11	5	0	11	0
** GRAND TOTALS **	207	162	9	25	31,832	1,963	22	31,994	47

MARCH 2022

BCWCID#2

Re-Cap of Water Tap Applications
WATER TAPS:

2022 Pending	22	
2022 Complete	23	
2021 Complete	112	
2020 Complete	119	
2019 Complete	96	
2018 Complete	96	
2017 Complete	78	
2016 Complete	88	
2015 Complete	60	
2014 Complete	39	
2013 Complete	35	
2012 Complete	37	
2011 Complete	42	
2010 Complete	49	
2009 Complete	43	
2008 Complete	35	
2007 Complete	47	
2006 Pending	1	(Sac-N-Pac)
2006 Complete	25	
2005 Complete	26	
2004 Complete	39	
2003 Complete	72	
2002 Complete	113	

Prepared by: Patricia Lujan 4/12/2022

MARCH 2022

BCWCID#2

Re-Cap of Wastewater Tap Applications

WASTEWATER TAPS:

2022 Pending	9
2022 Complete................	6
2021 Pending	2
2021 Complete................	32
2020 Compete.................	43
2019 Complete................	33
2019 Pending..................	1
2018 Complete................	52
2017 Complete	35
2016 Complete	40
2015 Complete	32
2014 Complete	26

Active Wastewater Customers: 828

Prepared by: Patricia Lujan 4/12/2022

2017-2022 COMPARISON ROAD & STANDBY									
MONTH	PRIOR YR RD	CURRENT RD	TOTAL ROADS	PRIOR YR SB	CURRENT SB	TOTAL SB	TOTALS	% Current Rd	% Current SB
JAN									
2017	$ 35,426.89	$ 5,954.00	$ 41,380.89	$ 896.00	$ 264.00	$ 1,160.00	$ 42,540.89	14.39%	22.76%
2018	$ 115,672.15	$ 10,968.00	$ 126,640.15	$ 3,217.00	$ -	$ 3,217.00	$ 129,857.15	8.66%	0.00%
2019	$ 46,224.84	$ 13,062.05	$ 59,286.89	$ 399.00	$ -	$ 399.00	$ 59,685.89	22.03%	0.00%
2020	$ 88,779.83	$ 23,834.29	$ 112,614.12	$ -	$ -	$ -	$ 112,614.12	21.16%	0.00%
2021	$ 123,137.21	$ 15,665.20	$ 138,802.41	$ 664.74		$ 664.74	$ 139,467.15	11.29%	0.00%
2022	$ 156,487.60	$ 27,903.91	$ 184,391.51	$ 360.00		$ 360.00	$ 184,751.51	15.13%	0.00%
FEB									
2017	$ 37,167.14	$ 108,620.10	$ 145,787.24	$ 6,098.00	$ 644.00	$ 6,742.00	$ 152,529.24	74.51%	9.55%
2018	$ 52,408.12	$ 92,820.40	$ 145,228.52	$ 7,030.00	$ -	$ 7,030.00	$ 152,258.52	63.91%	0.00%
2019	$ 40,081.59	$ 84,607.20	$ 124,688.79	$ 525.00	$ -	$ 525.00	$ 125,213.79	67.85%	0.00%
2020	$ 29,402.49	$ 20,727.00	$ 50,129.49	$ 951.00	$ -	$ 951.00	$ 51,080.49	41.35%	0.00%
2021	$ 26,360.17	$ 14,018.39	$ 40,378.56	$ 255.00	$ -	$ 255.00	$ 40,633.56	34.72%	0.00%
2022	$ 26,499.68	$ 29,430.53	$ 55,930.21	$ 90.00	$ -	$ 90.00	$ 56,020.21	52.62%	0.00%
MONTH	PRIOR YR RD	CURRENT RD	TOTAL ROADS	PRIOR YR SB	CURRENT SB	TOTAL SB	TOTALS	% Current Rd	% Current SB
MARCH									
2017	$ 63,299.04	$ 58,291.95	$ 121,590.99	$ 3,628.50	$ 2,655.00	$ 6,283.50	$ 127,874.49	47.94%	42.25%
2018	$ 60,476.28	$ 79,758.65	$ 140,234.93	$ 2,582.83	$ -	$ 2,582.83	$ 142,817.76	56.88%	0.00%
2019	$ 71,856.72	$ 94,731.17	$ 166,587.89	$ 3,801.00	$ -	$ 3,801.00	$ 170,388.89	56.87%	0.00%
2020	$ 74,645.80	$ 128,379.63	$ 203,025.43	$ 8,958.55	$ -	$ 8,958.55	$ 211,983.98	63.23%	0.00%
2021	$ 92,647.28	$ 175,608.90	$ 268,256.18	$ 461.97	$ -	$ 461.97	$ 268,718.15	65.46%	0.00%
2022	$ 146,663.77	$ 148,846.75	$ 295,510.52	$ 1,245.00	$ -	$ 1,245.00	$ 296,755.52	50.37%	0.00%
APRIL									
2017	$ 10,981.60	$ 25,543.90	$ 36,525.50	$ 921.00	$ 1,056.00	$ 1,977.00	$ 38,502.50	69.93%	53.41%
2018	$ 17,879.81	$ 36,796.04	$ 54,675.85	$ 1,042.50	$ -	$ 1,042.50	$ 55,718.35	67.30%	0.00%
2019	$ 31,925.51	$ 43,142.50	$ 75,068.01	$ 3,636.40	$ -	$ 3,636.40	$ 78,704.41	57.47%	0.00%
2020	$ 21,498.73	$ 48,505.80	$ 70,004.53	$ -	$ -	$ -	$ 70,004.53	69.29%	0.00%
2021	$ 109,105.99	$ 72,258.12	$ 181,364.11	$ 3,777.89	$ -	$ 3,777.89	$ 185,142.00	39.84%	0.00%
2022			$ -		$ -	$ -	$ -	#DIV/0!	0.00%

MONTH	PRIOR YR RD	CURRENT RD	TOTAL ROADS	PRIOR YR SB	CURRENT SB	TOTAL SB	TOTALS	% Current Rd	% Current SB
MAY									
2017	$ 19,898.03	$ 22,307.58	$ 42,205.61	$ 300.00	$ 396.00	$ 696.00	$ 42,901.61	52.85%	56.90%
2018	$ 41,756.88	$ 26,147.09	$ 67,903.97	$ 2,243.00	$ -	$ 2,243.00	$ 70,146.97	38.51%	0.00%
2019	$ 25,046.86	$ 33,731.84	$ 58,778.70	$ -	$ 3,444.69	$ 3,444.69	$ 62,223.39	57.39%	100.00%
2020	$ 20,487.09	$ 35,749.44	$ 56,236.53	$ 90.00	$ -	$ 90.00	$ 56,326.53	63.57%	0.00%
2021	$ 48,519.50	$ 35,476.30	$ 83,995.80	$ 221.97	$ -	$ 221.97	$ 84,217.77	42.24%	0.00%
2022			$ -		$ -	$ -	$ -	#DIV/0!	#DIV/0!
JUNE									
2017	$ 48,144.47	$ 21,764.19	$ 69,908.66	$ 2,386.00	$ 264.00	$ 2,650.00	$ 72,558.66	31.13%	9.96%
2018	$ 16,318.86	$ 18,300.19	$ 34,619.05	$ 168.00	$ -	$ 168.00	$ 34,787.05	52.86%	0.00%
2019	$ 25,032.64	$ 21,802.80	$ 46,835.44	$ 569.78	$ -	$ 569.78	$ 47,405.22	46.55%	0.00%
2020	$ 17,859.88	$ 27,031.09	$ 44,890.97	$ -	$ -	$ -	$ 44,890.97	60.21%	0.00%
2021	$ 53,637.69	$ 37,037.40	$ 90,675.09	$ 581.97	$ -	$ 581.97	$ 91,257.06	40.85%	0.00%
2022			$ -		$ -	$ -	$ -	#DIV/0!	0.00%
MONTH	PRIOR YR RD	CURRENT RD	TOTAL ROADS	PRIOR YR SB	CURRENT SB	TOTAL SB	TOTALS	% Current Rd	% Current SB
JULY									
2017	$ 44,122.82	$ 16,037.89	$ 60,160.71	$ 5,865.00	$ 264.00	$ 6,129.00	$ 66,289.71	26.66%	4.31%
2018	$ 38,333.43	$ 17,983.81	$ 56,317.24	$ 690.00	$ -	$ 690.00	$ 57,007.24	31.93%	0.00%
2019	$ 22,878.85	$ 20,603.25	$ 43,482.10	$ 2,977.35	$ -	$ 2,977.35	$ 46,459.45	47.38%	0.00%
2020	$ 45,232.38	$ 30,832.20	$ 76,064.58	$ 90.00	$ -	$ 90.00	$ 76,154.58	40.53%	0.00%
2021	$ 46,436.65	$ 35,763.05	$ 82,199.70	$ 233.58	$ -	$ 233.58	$ 82,433.28	43.51%	0.00%
2022			$ -		$ -	$ -	$ -	#DIV/0!	#DIV/0!
AUG									
2017	8001.35	12884.4	$ 20,885.75	0	132	$ 132.00	$ 21,017.75	61.69%	100.00%
2018	$ 24,195.33	$ 19,735.00	$ 43,930.33	$ 885.00	$ -	$ 885.00	$ 44,815.33	44.92%	0.00%
2019	$ 41,820.82	$ 18,963.31	$ 60,784.13	$ 1,553.65	$ -	$ 1,553.65	$ 62,337.78	31.20%	0.00%
2020	$ 12,494.06	$ 28,302.50	$ 40,796.56	$ -	$ -	$ -	$ 40,796.56	69.37%	0.00%
2021	$ 58,990.57	$ 24,141.09	$ 83,131.66	$ 761.97	$ -	$ 761.97	$ 83,893.63	29.04%	0.00%
2022			$ -		$ -	$ -	$ -	#DIV/0!	0.00%

MONTH	PRIOR YR RD	CURRENT RD	TOTAL ROADS	PRIOR YR SB	CURRENT SB	TOTAL SB	TOTALS	% Current Rd	% Current SB
SEPT.									
2017	$ 23,883.05	$ 14,768.60	$ 38,651.65	$ 4,142.50	$ 264.00	$ 4,406.50	$ 43,058.15	38.21%	5.99%
2018	$ 42,652.37	$ 17,691.00	$ 60,343.37	$ 1,002.00	$ -	$ 1,002.00	$ 61,345.37	29.32%	0.00%
2019	$ 25,183.30	$ 22,741.80	$ 47,925.10	$ 180.00	$ -	$ 180.00	$ 48,105.10	47.45%	0.00%
2020	$ 14,948.14	$ 28,007.21	$ 42,955.35	$ 2,760.98	$ -	$ 2,760.98	$ 45,716.33	65.20%	0.00%
2021	$ 46,541.38	$ 31,806.41	$ 78,347.79	$ 2,891.97	$ -	$ 2,891.97	$ 81,239.76	40.60%	0.00%
2022			$ -		$ -	$ -	$ -	#DIV/0!	#DIV/0!
OCT.									
2017	$ 29,843.05	$ 46,553.10	$ 76,396.15	$ 3,738.05	$ 2,112.00	$ 5,850.05	$ 82,246.20	60.94%	36.10%
2018	$ 36,769.56	$ 47,516.10	$ 84,285.66	$ 4,989.50	$ -	$ 4,989.50	$ 89,275.16	56.38%	0.00%
2019	$ 26,184.49	$ 67,361.35	$ 93,545.84	$ 3,723.77	$ -	$ 3,723.77	$ 97,269.61	72.01%	0.00%
2020	$ 36,119.52	$ 27,397.60	$ 63,517.12	$ 90.00	$ -	$ 90.00	$ 63,607.12	43.13%	0.00%
2021	$ 19,595.40	$ 26,018.96	$ 45,614.36	$ 83.94	$ -	$ 83.94	$ 45,698.30	57.04%	0.00%
2022			$ -		$ -	$ -	$ -	#DIV/0!	#DIV/0!
MONTH	PRIOR YR RD	CURRENT RD	TOTAL ROADS	PRIOR YR SB	CURRENT SB	TOTAL SB	TOTALS	% Current Rd	% Current SB
NOV.									
2017	$ 31,199.20	$ 61,695.11	$ 92,894.31	$ 8,020.36	$ 1,350.00	$ 9,370.36	$ 102,264.67	66.41%	14.41%
2018	$ 26,903.97	$ 82,094.08	$ 108,998.05	$ 8,671.67	$ -	$ 8,671.67	$ 117,669.72	75.32%	0.00%
2019	$ 13,019.41	$ 63,260.33	$ 76,279.74	$ 1,643.93	$ -	$ 1,643.93	$ 77,923.67	82.93%	0.00%
2020	$52,654.71	$102,874.97	$ 155,529.68	$ 3,312.63	$ -	$ 3,312.63	$ 158,842.31	66.14%	0.00%
2021	$ 160,182.41	$ 82,810.40	$ 242,992.81	$ 4,616.70	$ -	$ 4,616.70	$ 247,609.51	34.08%	0.00%
2022			$ -		$ -	$ -	$ -	#DIV/0!	#DIV/0!
DEC.									
2017	$ 41,040.80	$ 229,161.96	$ 270,202.76	$ 5,370.66	$ 7,656.00	$ 13,026.66	$ 283,229.42	84.81%	58.77%
2018	$ 39,095.01	$ 349,567.00	$ 388,662.01	$ 7,189.47	$ -	$ 7,189.47	$ 395,851.48	89.94%	0.00%
2019	$ 41,360.82	$ 367,686.00	$ 409,046.82	$ 2,969.10	$ -	$ 2,969.10	$ 412,015.92	89.89%	0.00%
2020	$ 54,410.14	$ 373,396.08	$ 427,806.22	$ -	$ -	$ -	$ 427,806.22	87.28%	0.00%
2021	$ 66,735.80	$ 351,510.31	$ 418,246.11	$ 360.00	$ -	$ 360.00	$ 418,606.11	84.04%	0.00%
2022			$ -			$ -	$ -	#DIV/0!	0.00%

	PRIOR YR RD	CURRENT RD	TOTAL ROADS	PRIOR YR SB	CURRENT SB	TOTAL SB	TOTALS	*Of Collections* % Current Rd	% Current SB
YEARLY TOTALS									
2017	$ 393,007.44	$ 623,582.78	$ 1,016,590.22	$ 41,366.07	$ 17,057.00	$ 58,423.07	$ 1,075,013.29	61.34%	29.20%
2018	$ 512,461.77	$ 799,377.36	$ 1,311,839.13	$ 39,710.97	$ -	$ 39,710.97	$ 1,351,550.10	60.94%	0.00%
2019	$ 410,615.85	$ 851,693.60	$ 1,262,309.45	$ 21,978.98	$ 3,444.69	$ 25,423.67	$ 1,287,733.12	67.47%	13.55%
2020	$ 468,532.77	$ 875,037.81	$ 1,343,570.58	$ 16,253.16	$ -	$ 16,253.16	$ 1,359,823.74	65.13%	0.00%
2021	$ 851,890.05	$ 902,114.53	$ 1,754,004.58	$ 14,911.70	$ -	$ 14,911.70	$ 1,768,916.28	51.43%	0.00%
2022	$ 329,651.05	$ 206,181.19	$ 535,832.24	$ 1,695.00	$ -	$ 1,695.00	$ 537,527.24	38.48%	0.00%
TOTALS			$ 7,224,146.20			$ 156,417.57	$ 7,380,563.77		