

**Bastrop County**

**WCID #2**

**Board Packet**

**for**

**April 17, 2025**

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

TO: THE BOARD OF DIRECTORS OF BASTROP COUNTY WATER CONTROL AND IMPROVEMENT DISTRICT NO. 2, BASTROP COUNTY, TEXAS AND TO ALL INTERESTED PARTIES:

**NOTICE IS HEREBY GIVEN THAT A MEETING OF THE GOVERNING BODY OF THE ABOVE-NAMED POLITICAL SUBDIVISION WILL BE HELD ON THURSDAY APRIL 17, 2025 AT 6:30 P.M IN THE BOARD ROOM LOCATED AT 112 CORPORATE DRIVE, BASTROP, TX 78602.**

**MEETING DISCUSSION TOPICS**



- 1.) Call to Order and Establish a Quorum – O’Hanlon
- 2.) Salute to Flags – O’Hanlon
- 3.) Public Comments/Announcements: (The Board respectfully requests that people 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.)
- 4.) Discussion and possible action regarding schedule of future meeting dates:
  - a. Regular Board of Director’s Meeting scheduled for Thursday, May 15, 2025 at 6:30 p.m.
  - b. Regular (Special Date) Board of Director’s Meeting scheduled for Thursday, June 26, 2025 at 6:30 p.m.
- 5.) 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 20, 2025 Meeting of the Board of Directors; and
  - b. Approval of monthly financial reports for March 2025; and
  - c. Approval of Release of Liens held by District on Real Property.
- 6.) Discussion regarding the following items to be presented in the General Manager’s report:
  - a.) Update on District facilities, water plants and lift stations
  - b.) Update on Water/Wastewater Maintenance & Improvement projects
  - c.) Update on Roads maintenance & improvement projects
  - d.) Employee & Administrative Update
- 7.) Discussion and review of capital improvement projects to be funded with bond proceeds–Hightower
- 8.) Discussion and possible action related to Fiscal Year 2023 Financial Audit Report – Hightower
- 9.) Discussion and possible action regarding engagement of auditor for the District’s 2024 Fiscal Year Audit Report– Hightower



# Agenda

## Item #5

Consent

Agenda

**5a. March 20<sup>th</sup>**

# **Board Meeting Minutes**

Minutes of the Regular Board Meeting for  
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 20, 2025, beginning at 6:30 p.m. The meeting was held at the District office, located at 112 Corporate Drive.

**Present BCWCID #2 Board Members:**

Mary Beth O'Hanlon, President  
Scott Ferguson, VP  
Michele Plummer, Secretary  
Ron Whipple, Director

**BCWCID #2 Staff:**

Paul Hightower, General Manager  
Patricia Lujan, District Administrator  
Darrel Culberson, District Comptroller  
Tyler Walsh, Senior Operations  
Adam Brown, Operations Manager

**Absentees**

Ruth Bullock, Treasurer

**Remote Participation**

Tony Corbett, Attorney

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

**By: MaryBeth O'Hanlon**

**Time: 6:30PM**

- 2.) Salute to Flags – O'Hanlon

- 3.) 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.)

**No comments or discussion.**

- 4.) Discussion and possible action regarding scheduling of future meeting dates:
  - a. Annual District Road Meeting scheduled for Saturday, March 29, 2025 at 9:00 a.m.
  - b. Regular Board of Director's Meeting scheduled for Thursday, April 17, 2025 at 6:30 p.m.

**Mrs. O'Hanlon stated that the District's Annual Road Meeting is on Saturday March 29<sup>th</sup> at 9am and the District's next regular Board meeting is on April 17<sup>th</sup>. All Directors stated they should be present for both meetings.**

**Staff noted that the June Board meeting was moved to June 26<sup>th</sup> due to the Holiday and the July Board meeting is moved to July 24<sup>th</sup> due to Staff training.**

**No further comments or suggestions.**

- 5.) **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 20, 2025 Meeting of the Board of Directors;  
and
  - b. Approval of monthly financial reports for February 2025;; and
  - c. Approval of Release of Liens held by District on Real Property.

**No comments regarding the Board Meeting minutes.**

**Mr. Culberson presented the District's financial & cash statements. Board expressed no issues or concerns.**

**Paul Hightower read the Release of Liens as noted in the report.**

**No further questions or comments.**

**Mrs. O'Hanlon called the question.**

**Motion: Scott Ferguson moved to approve the Consent Agenda.**

**Seconded: Ron Whipple**

**Vote: Four (4) in favor, One (1) absentee, motion carries.**

- 6.) Discussion regarding the following items to be presented in the General Manager's report:
- a. Update on District facilities, water plants and lift stations
  - b. Update on Water/Wastewater Maintenance & Improvement projects
  - c. Update on Roads maintenance & improvement projects
  - d. Employee & Administrative Update

**Mr. Hightower read the GM report as posted in the Board packet.**

**No further comments or discussion.**

- 7.) Discussion and review of 2023 capital improvement projects to be funded with bond proceeds– Hightower

**Mr. Hightower stated that we are waiting on the test well to be re-bid and go from there.**

**No comments or discussion.**

- 8.) Discussion and possible action related to approval of Fiscal Year 2023 Financial Audit Report – Hightower

**Staff presented a partial report to the Board with recommendations on amounts and accounts. Board voted to reduce the revenue amounts as noted in the recommendation and to move forward with completion to correct the balances for auditing. Staff also stated that we would be engaging an auditor with completion of the financial accounts.**

**No further comments or discussion.**

**Mrs. O’Hanlon called the question.**

**Motion: Ron Whipple moved to approve the recommendations as presented from the Cherry Bekaert firm.**

**Seconded: Michele Plummer**

**Vote: Four (4) in favor, One (1) absentee, motion carries.**

- 9.) Discussion and possible action regarding engagement of auditor for the District’s 2024 Fiscal Year Audit Report– Hightower

**Staff stated that we would be engaging an auditor as soon as the above financial reconciliations were completed.**

**No comments or discussion.**

- 10.) Discussion and possible action related to TCEQ Permit for Colorado River Project – Whipple

**Director Whipple presented the information shown in the packet. The Board agreed that Board Members could attend public meetings to provide comment only, with a statement to be drafted by the Board and reviewed by the attorney.**

**No further comments or discussion.**

**Mrs. O’Hanlon called the question.**

**Motion: Ron Whipple moved to approve the recommendations as presented & approved by the Board.**

**Seconded: Scott Ferguson**

**Vote: Four (4) in favor, One (1) absentee, motion carries.**

- 11.) Discussion and review of 2025 Annual Road Meeting presentation.– Hightower

**Staff presented the final showing of the 2025 Annual Road meeting presentation, as shown in the packet. Mr. Hightower explained that it was very minor updates and was ready for the March Road meeting.**

12.) Board suggestions on future agenda items

**President O'Hanlon would like to discuss a plumbing issue that was brought up to her.**

13.) Adjourn 7:17 pm

**Mrs. O'Hanlon called the question.**

**Motion: Ron Whipple moved to adjourn.**

**Seconded: Scott Ferguson**

**Vote: Four (4) in favor, One (1) absentee, motion carries.**

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Authorized Signature

# **5b. Financials**

**Bastrop County Water Control and Improvement District #2**  
**Cash & Investment Report**  
**As of March 31, 2025**

<b>Fund</b>	<b>Account Name</b>	<b>Account Number</b>	<b>Bank Name</b>	<b>Yield</b>	<b>Prior Month Balance</b>	<b>Current Balance</b>
<b>Standby Fund</b>						
	Standby Operating Account	2687	Roscoe State Bank	0.00%	\$ 103,194	\$ 103,194
<b>Standby Fund Total</b>					<b>\$ 103,194</b>	<b>\$ 103,194</b>
<b>Roads Fund</b>						
	Roads Construction Account	9330	Roscoe State Bank	0.00%	246,942	338,309
	Roads Construction MMA	3131	Roscoe State Bank	1.75%	2,659	2,660
<b>Roads Fund Total</b>					<b>\$ 249,601</b>	<b>\$ 340,969</b>
<b>Debt Service Fund</b>						
	TWDB Reserve Fund - DS	0001	Texpool	3.98%	\$ 453,688	\$ 455,385
	Annual TWDB MMA - DS	4385	First National Banl	0.50%	39,948	115,367
	Wastewater Escrow TWDB Loan -	1041	Amegy Bank		93,198	93,520
	Debt Service Fund - DS	0004	Texpool	3.98%	554,474	556,515
<b>Debt Service Fund Total</b>					<b>\$ 1,141,308</b>	<b>\$ 1,220,788</b>
<b>Capital Fund</b>						
	Water Capital Projects Fund	7780	First National Banl	0.50%	\$ 158,195	\$ 17,908
	Capital Project - Bond Series 2021	0005	Texpool	3.98%	4,769,322	4,786,880
	Water Capital Projects Fund	3653	First National Banl	0.50%	16,441	16,441
	Capital Project - Bond Series 2023	0006	Texpool	3.98%	2,550,937	2,560,328
<b>Capital Fund Total</b>					<b>\$ 7,494,895</b>	<b>\$ 7,381,556</b>
<b>Water Fund</b>						
	Water Operating Account	1469	First National Banl	0.50%	\$ 405,938	\$ 285,425
	Wastewater TWDB Checking	3289	First National Banl	0.00%	572	572
<b>Operating Total:</b>					<b>\$ 406,510</b>	<b>\$ 285,997</b>
	Wastewater /Water MMA	0002	Texpool	3.98%	\$ 444,026	\$ 445,661
	Wastewater /Water Capital	3543	First National Banl	0.50%	76,910	104,440
	Wastewater MMA ( Water)	5076	First National Banl	0.50%	45,477	92,544
<b>Water Fund Total</b>					<b>\$ 972,922</b>	<b>\$ 928,641</b>
<b>Total Cash &amp; Investments</b>					<b>\$ 9,961,920</b>	<b>\$ 9,975,149</b>

**BASTROP COUNTY WATER CONTROL & IMPROVEMENT DISTRICT NO. 2**  
**Statement of Revenues, Expenditures and Changes in Fund Balances (Actual vs.Budget)**  
**Standby Fund**  
**For Quarter Ending March 31, 2025**

**Draft**

	First Quarter			Year-to-Date			Annual Budget
	Actual	Budget	Variance Fav (Unfav)	Actual	Budget	Variance Fav (Unfav)	
<b>Revenues:</b>							
Pine Forest Standby	\$ -	\$ 625	\$ (625)	\$ -	\$ 625	\$ (625)	\$ 2,500
TV Standby	-	875	(875)	-	875	(875)	3,500
Late Fees	-	250	(250)	-	250	(250)	1,000
Attorney Fees	-	125	(125)	-	125	(125)	500
<b>Total Revenues</b>	<b>\$ -</b>	<b>\$ 1,875</b>	<b>\$ (1,875)</b>	<b>\$ -</b>	<b>\$ 1,875</b>	<b>\$ (1,875)</b>	<b>\$ 7,500</b>
<b>Expenditures:</b>							
<b>Administration</b>							
Legal Fees	\$ -	\$ 125	\$ 125	\$ -	\$ 125	\$ 125	\$ 500
Accounting Fees	-	25	25	-	25	25	100
Auditing Services	-	150	150	-	625	150	2,500
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ 300</b>	<b>\$ 300</b>	<b>\$ -</b>	<b>\$ 625</b>	<b>\$ 150</b>	<b>\$ 3,100</b>
<b>Revenue Over (Under) Expenditures</b>	<b>\$ -</b>	<b>\$ 1,575</b>	<b>\$ (1,575)</b>	<b>\$ -</b>	<b>\$ 1,250</b>	<b>\$ (1,725)</b>	<b>\$ 4,400</b>

**BASTROP COUNTY WATER CONTROL & IMPROVEMENT DISTRICT NO. 2**  
**Statement of Revenues, Expenditures and Changes in Fund Balances (Actual vs.Budget)**

**Draft**

**Roads Fund**

For Quarter Ending March 31, 2025

Revenues:	First Quarter			Year-to-Date			Annual Budget
	Actual	Budget	Variance Fav (Unfav)	Actual	Budget	Variance Fav (Unfav)	
Assessments	\$ 394,460	\$ 375,000	\$ 19,460	\$ 394,460	\$ 375,000	\$ 19,460	\$ 1,500,000
Assessments-Prior to 97	911	6,250	(5,339)	911	6,250	(5,339)	25,000
Late Fees	12,339	7,500	4,839	12,339	7,500	4,839	30,000
Late Fees-Prior	-	500	(500)	-	500	(500)	2,000
Lien Fees	14,471	10,000	4,471	14,471	10,000	4,471	40,000
Returned Check Fee	30	25	5	30	25	5	100
Filing Fees	2,448	2,500	(52)	2,448	2,500	(52)	10,000
Attorney Fees	6,108	8,750	(2,642)	6,108	8,750	(2,642)	35,000
Driveway Fees	-	250	(250)	-	250	(250)	1,000
Deed Admin Fee	-	1,250	(1,250)	-	1,250	(1,250)	5,000
Interest-Improvements	3	1,250	(1,247)	3	1,250	(1,247)	5,000
<b>Total Revenues</b>	<b>\$ 430,770</b>	<b>\$ 413,275</b>	<b>\$ 17,495</b>	<b>\$ 430,770</b>	<b>\$ 413,275</b>	<b>\$ 17,495</b>	<b>\$ 1,653,100</b>

**Expenditures:**

**Road Construction**

Salaries & Wages - Road Construction	\$ 7,495	\$ 22,500	\$ 15,005	\$ 7,495	\$ 22,500	\$ 15,005	\$ 90,000
Workers' Compensation	-	1,125	1,125	-	1,125	1,125	4,500
ProfServ-Engineering	6,503	18,750	12,247	6,503	18,750	12,247	75,000
ProfServ-Other	-	125	125	-	125	125	500
Attorney Fees (County)	-	2,500	2,500	-	2,500	2,500	10,000
Attorney Fees Written Off	-	1,875	1,875	-	1,875	1,875	7,500
Legal fees	5,383	5,125	(258)	5,383	5,125	(258)	20,500
Accounting Fees	-	125	125	-	125	125	500
Auditing Sevices	-	2,500	2,500	-	2,500	2,500	10,000
Maint-Agreement-Incode	-	1,250	1,250	-	1,250	1,250	5,000
Postage and Freight	3,500	1,875	(1,625)	3,500	1,875	(1,625)	7,500
Equipment Rental	-	12,500	12,500	-	12,500	12,500	50,000
Materials Hauling	-	8,750	8,750	-	8,750	8,750	35,000
Materials	3,504	25,000	21,496	3,504	25,000	21,496	100,000
Miscellaneous Services	-	500	500	-	500	500	2,000
Misc-Property Taxes	-	188	188	-	188	188	750
Misc-Bad Debt	-	5,000	5,000	-	5,000	5,000	20,000
Misc-Credit Card Fees	7,963	7,500	(463)	7,963	7,500	(463)	30,000
Lien Fees Written Off	-	375	375	-	375	375	1,500
Damage Claim	-	13	13	-	13	13	50
Filing Fees	40	625	585	40	625	585	2,500
Road Fees Written Off	-	2,500	2,500	-	2,500	2,500	10,000
Road Late Fees Written Off	-	375	375	-	375	375	1,500
Road Prior Written Off	-	2,500	2,500	-	2,500	2,500	10,000
<b>Total Road Construction</b>	<b>\$ 34,388</b>	<b>\$ 123,575</b>	<b>\$ 89,187</b>	<b>\$ 34,388</b>	<b>\$ 123,575</b>	<b>\$ 89,187</b>	<b>\$ 494,300</b>

**Road Maintenance**

Salaries & Wages - Road Maintenance	\$ 46,042	\$ 71,250	\$ 25,208	\$ 46,042	\$ 71,250	\$ 25,208	\$ 285,000
Workers' Compensation	-	500	500	-	500	500	2,000
ProfServ-Engineering	-	250	250	-	250	250	1,000
Legal Fees	-	1,750	1,750	-	1,750	1,750	7,000
Contractural Labor	-	3,750	3,750	-	3,750	3,750	15,000
Equipment Rental	-	3,750	3,750	-	3,750	3,750	15,000
District Contract Mowing	-	13,750	13,750	-	13,750	13,750	55,000
R&M-Equipment	731	3,750	3,019	731	3,750	3,019	15,000
R&M-Vehicles	-	3,750	3,750	-	3,750	3,750	15,000
Repairs and Maintenance	-	3,750	3,750	-	3,750	3,750	15,000
Matertials-Hauling	-	2,500	2,500	-	2,500	2,500	10,000
Repairs-Contracted	-	7,500	7,500	-	7,500	7,500	30,000
Misc-Licenses & Permits	-	313	313	-	313	313	1,250
Misc. Office	-	250	250	-	250	250	1,000
Uniforms	-	625	625	-	625	625	2,500
Small Equipment/Hand Tools	-	250	250	-	250	250	1,000
Safety Supplies	-	1,250	1,250	-	1,250	1,250	5,000
Materials	-	6,250	6,250	-	6,250	6,250	25,000
<b>Total Road Maintenance</b>	<b>\$ 46,774</b>	<b>\$ 125,188</b>	<b>\$ 78,414</b>	<b>\$ 46,774</b>	<b>\$ 125,188</b>	<b>\$ 78,414</b>	<b>\$ 500,750</b>

58%

50%

58%

50%

50%

BASTROP COUNTY WATER CONTROL & IMPROVEMENT DISTRICT NO. 2  
Statement of Revenues, Expenditures and Changes in Fund Balances (Actual vs.Budget)  
Roads Fund (cont.)

For Quarter Ending March 31, 2025

**Roads-Capital Outlay**

Capital Outlay - Equipment	\$ -	\$ 6,250	\$ 6,250	\$ -	\$ 6,250	\$ 6,250	\$ 25,000
Capital Outlay- RM	49,124	6,250	(42,874)	49,124	6,250	(42,874)	25,000
Capital Outlay- RC	44,286	225,000	180,714	44,286	225,000	180,714	900,000
<b>Total Roads-Capital Outlay</b>	<b>\$ 93,410</b>	<b>\$ 237,500</b>	<b>\$ 144,090</b>	<b>\$ 93,410</b>	<b>\$ 237,500</b>	<b>\$ 144,090</b>	<b>\$ 950,000</b>
<b>Total Expenditures</b>	<b>\$ 174,572</b>	<b>\$ 486,263</b>	<b>\$ 311,690</b>	<b>\$ 174,572</b>	<b>\$ 486,263</b>	<b>\$ 311,690</b>	<b>\$ 1,945,050</b>
<b>Revenue Over (Under) Expenditures</b>	<b>\$ 256,198</b>	<b>\$ (72,988)</b>	<b>\$ 329,186</b>	<b>\$ 256,198</b>	<b>\$ (72,988)</b>	<b>\$ 329,186</b>	<b>\$ (291,950)</b>

**BASTROP COUNTY WATER CONTROL & IMPROVEMENT DISTRICT NO. 2**  
**Statement of Revenues, Expenditures and Changes in Fund Balances (Actual vs.Budget)**  
**Water Fund**  
 For Quarter Ending March 31, 2025

	First Quarter			Year-to-Date			Annual Budget
	Actual	Budget	Variance Fav (Unfav)	Actual	Budget	Variance Fav (Unfav)	
<b>Revenues:</b>							
Irrigation-Usage	\$ 150	\$ 63	\$ 88	\$ 150	\$ 63	\$ 88	\$ 250
Water Late Charge Income	8,790	7,500	1,290	8,790	7,500	1,290	30,000
Water Line Bore	2,000	7,500	(5,500)	2,000	7,500	(5,500)	30,000
Capital Reserve Fee	60,163	52,500	7,663	60,163	52,500	7,663	210,000
Copies & Faxes	2	13	(11)	2	13	(11)	50
Interest-Bond	79,197	75,000	4,197	79,197	75,000	4,197	300,000
Maps Sold	-	25	(25)	-	25	(25)	100
Office Rents	1,800	1,800	-	1,800	1,800	-	7,200
Pools Fees	-	75	(75)	-	75	(75)	300
Reconnect Fee	7,350	5,000	2,350	7,350	5,000	2,350	20,000
TV Tap Fees	44,525	63,750	(19,225)	44,525	63,750	(19,225)	255,000
TV Water Sales	408,953	500,000	(91,047)	408,953	500,000	(91,047)	2,000,000
Interest-Investments	5,228	6,250	(1,022)	5,228	6,250	(1,022)	25,000
Other Miscellaneous Revenues	250	2,500	(2,250)	250	2,500	(2,250)	10,000
Backflow Inspections Collected	975	1,500	(525)	975	1,500	(525)	6,000
Returned Check Fee	180	750	(570)	180	750	(570)	3,000
<b>Total Revenues</b>	<b>\$ 619,564</b>	<b>\$ 724,225</b>	<b>\$ (104,661)</b>	<b>\$ 619,564</b>	<b>\$ 724,225</b>	<b>\$ (104,661)</b>	<b>\$ 2,896,900</b>

**Expenditures:**

**Payroll and Taxes**

Salaries	\$ 91,024	\$ 125,000	\$ 33,976	\$ 91,024	\$ 125,000	\$ 33,976	\$ 500,000
Holidays	13,512	12,500	(1,012)	13,512	12,500	(1,012)	50,000
Annual Leave	9,725	8,750	(975)	9,725	8,750	(975)	35,000
Sick	6,558	6,250	(308)	6,558	6,250	(308)	25,000
Over Time	3,184	6,250	3,066	3,184	6,250	3,066	25,000
On Call Pay	935	2,500	1,565	935	2,500	1,565	10,000
Double Time	789	1,250	461	789	1,250	461	5,000
Personal Time	736	1,063	326	736	1,063	326	4,250
Bereavement	705	625	(80)	705	625	(80)	2,500
Jury Duty Pay	-	75	75	-	75	75	300
Longevity Pay	-	3,170	3,170	-	3,170	3,170	12,680
FICA Taxes	-	5,000	5,000	-	5,000	5,000	20,000
FUTA	-	563	563	-	563	563	2,250
SUI	-	1,250	1,250	-	1,250	1,250	5,000
<b>Total Payroll and Taxes</b>	<b>\$ 127,168</b>	<b>\$ 174,245</b>	<b>\$ 47,077</b>	<b>\$ 127,168</b>	<b>\$ 174,245</b>	<b>\$ 47,077</b>	<b>\$ 696,980</b>

**Benefits and Insurance**

Retirement-Life	\$ 44,070	\$ 35,000	\$ (9,070)	\$ 44,070	\$ 35,000	\$ (9,070)	\$ 140,000
Health Insurance-Other	9,385	8,100	(1,285)	9,385	8,100	(1,285)	32,400
Insurance-Dental	3,450	3,250	(200)	3,450	3,250	(200)	13,000
Insurance-Life	768	2,500	1,732	768	2,500	1,732	10,000
Insurance-Medical	131,676	94,600	(37,076)	131,676	94,600	(37,076)	378,400
Insurance-Vision	832	1,000	168	832	1,000	168	4,000
Medical	-	5,000	5,000	-	5,000	5,000	20,000
Wellness Program	-	125	125	-	125	125	500
Workers' Compensation	-	2,500	2,500	-	2,500	2,500	10,000
<b>Total Benefits and Insurance</b>	<b>\$ 190,182</b>	<b>\$ 152,075</b>	<b>\$ (38,107)</b>	<b>\$ 190,182</b>	<b>\$ 152,075</b>	<b>\$ (38,107)</b>	<b>\$ 608,300</b>

**BASTROP COUNTY WATER CONTROL & IMPROVEMENT DISTRICT NO. 2**  
**Statement of Revenues, Expenditures and Changes in Fund Balances (Actual vs.Budget)**  
**Water Fund (cont.)**

**Draft**

For Quarter Ending March 31, 2025

	First Quarter			Year-to-Date			Annual Budget
	Actual	Budget	Variance Fav (Unfav)	Actual	Budget	Variance Fav (Unfav)	
<b>Other Administrative Costs</b>							
ProfServ-Engineering	\$ 31,478	\$ 3,750	\$ (27,728)	\$ 31,478	\$ 3,750	\$ (27,728)	\$ 15,000
ProfServ-Answering Service	-	1,025	1,025	-	1,025	1,025	4,100
Payroll Processing Fee	1,141	1,000	(141)	1,141	1,000	(141)	4,000
Cleaning-Office	825	875	50	825	875	50	3,500
Pest Control	258	625	367	258	625	367	2,500
Legal Fees	2,800	3,750	950	2,800	3,750	950	15,000
Accounting Services	317	250	(67)	317	250	(67)	1,000
Investment Management Fee	-	375	375	-	375	375	1,500
Auditing Services	9,450	3,750	(5,700)	9,450	3,750	(5,700)	15,000
Security Agreement	238	250	12	238	250	12	1,000
Maint Agreement-Incode	8,236	8,750	514	8,236	8,750	514	35,000
Insurance-Property	-	1,625	1,625	-	1,625	1,625	6,500
Insurance-General Liability	-	375	375	-	375	375	1,500
Insurance-Vehicle	-	500	500	-	500	500	2,000
Insurance-E&O	-	300	300	-	300	300	1,200
Insurance-Wells	-	1,875	1,875	-	1,875	1,875	7,500
Insurance-Bonding	-	188	188	-	188	188	750
Insurance-Misc	3,465	25	(3,440)	3,465	25	(3,440)	100
Reserve Fund Requirement 2023 Bonds	-	16,250	16,250	-	16,250	16,250	65,000
Reserve Fund Requirement 2021 Bonds	-	27,600	27,600	-	27,600	27,600	110,400
Travel-Air	-	1,250	1,250	-	1,250	1,250	5,000
Travel-Lodging	-	1,125	1,125	-	1,125	1,125	4,500
Travel-Meals	-	625	625	-	625	625	2,500
Travel-Rental Car	-	250	250	-	250	250	1,000
Communication-Telephone	2,784	1,875	(909)	2,784	1,875	(909)	7,500
Electricity-Office Bldg	757	1,125	368	757	1,125	368	4,500
Postage and Freight	4,519	3,250	(1,269)	4,519	3,250	(1,269)	13,000
Communication/Radios	480	1,250	770	480	1,250	770	5,000
Fax	-	25	25	-	25	25	100
Office Supplies	2,801	2,500	(301)	2,801	2,500	(301)	10,000
Printing	2,873	1,250	(1,623)	2,873	1,250	(1,623)	5,000
Advertising	-	188	188	-	188	188	750
Internet Services	1,906	1,125	(781)	1,906	1,125	(781)	4,500
Misc. Licenses & Permits	-	125	125	-	125	125	500
Misc-Credit Card Fees	13,474	12,500	(974)	13,474	12,500	(974)	50,000
Bank Fees	90	3,750	3,660	90	3,750	3,660	15,000
Misc-Late Fees	-	250	250	-	250	250	1,000
Mileage Reimbursement	96	375	279	96	375	279	1,500
Vehicle Usage	-	250	250	-	250	250	1,000
Pre-Employment Screening	-	250	250	-	250	250	1,000
Public Notice	-	625	625	-	625	625	2,500
Dues, Licenses, Subscriptions	1,522	1,250	(272)	1,522	1,250	(272)	5,000
Computer Supplies / Equipment	-	1,250	1,250	-	1,250	1,250	5,000
Computer Expense	3,229	5,000	1,771	3,229	5,000	1,771	20,000
Office Equipment Lease	2,208	3,000	792	2,208	3,000	792	12,000
Janitorial Supplies	-	63	63	-	63	63	250
Misc. Office	-	250	250	-	250	250	1,000
Election Costs	-	375	375	-	375	375	1,500
Education/Training	(2,218)	1,500	3,718	(2,218)	1,500	3,718	6,000
<b>Total Other Administrative</b>	<b>\$ 92,728</b>	<b>\$ 119,788</b>	<b>\$ 27,060</b>	<b>\$ 92,728</b>	<b>\$ 119,788</b>	<b>\$ 27,060</b>	<b>\$ 479,150</b>

**BASTROP COUNTY WATER CONTROL & IMPROVEMENT DISTRICT NO. 2**  
**Statement of Revenues, Expenditures and Changes in Fund Balances (Actual vs. Budget)**  
**Water Fund (Cont.)**

**Draft**

For Quarter Ending March 31, 2025

	First Quarter			Year-to-Date			Annual Budget
	Actual	Budget	Variance Fav (Unfav)	Actual	Budget	Variance Fav (Unfav)	
<b>Operations</b>							
Yard Maintenance-Mowing	\$ 10,418	\$ 2,250	\$ (8,168)	\$ 10,418	\$ 2,250	\$ (8,168)	\$ 9,000
Labor-Service Lines & Taps	-	12,500	12,500	-	12,500	12,500	50,000
Fuel, Gasoline and Oil	8,485	10,000	1,515	8,485	10,000	1,515	40,000
Electricity-Pump Station	-	-	-	-	-	-	-
Garbage Removal	1,538	750	(788)	1,538	750	(788)	3,000
Electricity-Wells	14,194	12,500	(1,694)	14,194	12,500	(1,694)	50,000
Electricity-Maint Bldg	905	1,000	95	905	1,000	95	4,000
Water-Maint Bldg	-	-	-	-	-	-	-
Cleaning-Maint Bldg	-	1,250	1,250	-	1,250	1,250	5,000
Equipment Rental	-	3,750	3,750	-	3,750	3,750	15,000
R&M-Equipment	20,184	10,000	(10,184)	20,184	10,000	(10,184)	40,000
R&M-Well Maintenance	3,327	6,250	2,923	3,327	6,250	2,923	25,000
R&M-Vehicles	4,119	8,750	4,631	4,119	8,750	4,631	35,000
Repairs & Maintenance	7,207	625	(6,582)	7,207	625	(6,582)	2,500
Repairs-Contracted	3,116	12,500	9,384	3,116	12,500	9,384	50,000
Contract Labor	-	125	125	-	125	125	500
R&M-Backflow Inspection	-	1,250	1,250	-	1,250	1,250	5,000
Building Maintenance & Repairs	241	5,000	4,759	241	5,000	4,759	20,000
Water Samples	1,908	-	(1,908)	1,908	-	(1,908)	-
Water Well Admin Service Fee	3,597	2,500	(1,097)	3,597	2,500	(1,097)	10,000
TCEQ Fees	-	5,000	5,000	-	5,000	5,000	20,000
Damage Claim	-	1,250	1,250	-	1,250	1,250	5,000
Filing Fees	-	125	125	-	125	125	500
Meter Testing	-	63	63	-	63	63	250
License	261	625	364	261	625	364	2,500
OP Supplies-Hand Tools	2,188	1,250	(938)	2,188	1,250	(938)	5,000
OP Supplies-Uniforms	448	2,500	2,052	448	2,500	2,052	10,000
Meters & Supplies	17,395	6,250	(11,145)	17,395	6,250	(11,145)	25,000
OP Supplies-Chemicals	3,875	6,250	2,375	3,875	6,250	2,375	25,000
Safety Supplies	1,377	1,750	373	1,377	1,750	373	7,000
Small Equipment Purchase	771	1,250	479	771	1,250	479	5,000
Materials	14,016	18,750	4,734	14,016	18,750	4,734	75,000
Materials-Hauling	-	1,250	1,250	-	1,250	1,250	5,000
Miscellaneous Services	-	625	625	-	625	625	2,500
Activated Carbon - Water	49,395	-	(49,395)	49,395	-	(49,395)	-
Depreciation Expense	-	68,750	68,750	-	68,750	68,750	275,000
<b>Total Operations</b>	<b>\$ 168,964</b>	<b>\$ 206,688</b>	<b>\$ 37,723</b>	<b>\$ 168,964</b>	<b>\$ 206,688</b>	<b>\$ 37,723</b>	<b>\$ 826,750</b>
<b>Allocations</b>							
Salary Allocations to WW	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
PPE Allocations	-	-	-	-	-	-	-
<b>Total Allocations</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Expenses</b>	<b>\$ 579,041</b>	<b>\$ 652,795</b>	<b>\$ 73,754</b>	<b>\$ 579,041</b>	<b>\$ 652,795</b>	<b>\$ 73,754</b>	<b>\$ 2,611,180</b>
<b>Net Ordinary Income</b>	<b>\$ 40,522</b>	<b>\$ 71,430</b>	<b>\$ (30,908)</b>	<b>\$ 40,522</b>	<b>\$ 71,430</b>	<b>\$ (30,908)</b>	<b>\$ 285,720</b>
<b>Debt Service</b>							
Interest Expense	\$ -	\$ 37,500	\$ 37,500	\$ -	\$ 37,500	\$ 37,500	\$ 150,000
<b>Total Debt Service</b>	<b>\$ -</b>	<b>\$ 37,500</b>	<b>\$ 37,500</b>	<b>\$ -</b>	<b>\$ 37,500</b>	<b>\$ 37,500</b>	<b>\$ 150,000</b>
<b>Capital Outlay/Projects</b>							
Capital Outlay	\$ 88,752	\$ -	\$ (88,752)	\$ 88,752	\$ -	\$ (88,752)	\$ -
Capital Outlay-Culverts	-	25,000	25,000	-	25,000	25,000	100,000
Line Extension	-	11,250	11,250	-	11,250	11,250	45,000
Water Tank Main	-	22,500	22,500	-	22,500	22,500	90,000
Water Well Cap Improv	-	6,250	6,250	-	6,250	6,250	25,000
Building Capital	42,282	1,250	(41,032)	42,282	1,250	(41,032)	5,000
Capital Equipment Purchase - Water	46,500	-	(46,500)	46,500	-	(46,500)	-
<b>Total Capital Outlay Projects</b>	<b>\$ 177,535</b>	<b>\$ 66,250</b>	<b>\$ (111,285)</b>	<b>\$ 177,535</b>	<b>\$ 66,250</b>	<b>\$ (111,285)</b>	<b>\$ 265,000</b>
<b>Revenue Over (Under) Expenditures</b>	<b>\$ (137,012)</b>	<b>\$ (32,320)</b>	<b>\$ (104,692)</b>	<b>\$ (137,012)</b>	<b>\$ (32,320)</b>	<b>\$ (104,692)</b>	<b>\$ (129,280)</b>

**BASTROP COUNTY WATER CONTROL & IMPROVEMENT DISTRICT NO. 2**  
**Statement of Revenues, Expenditures and Changes in Fund Balances (Actual vs.Budget)**

**Draft**

**Wastewater Fund**  
**For Quarter Ending March 31, 2025**

	First Quarter			Year-to-Date			Annual Budget
	Actual	Budget	Variance Fav (Unfav)	Actual	Budget	Variance Fav (Unfav)	
<b>Revenues:</b>							
Wastewater Fees	\$ 223,196	\$ 212,500	\$ 10,696	\$ 223,196	\$ 212,500	\$ 10,696	\$ 850,000
Wastewater Tap Fees	134,737	100,000	34,737	134,737	100,000	34,737	400,000
Wastewater Bore	8,250	5,000	3,250	8,250	5,000	3,250	20,000
Commercial Fees	8,383	8,750	(367)	8,383	8,750	(367)	35,000
Debt Service Reserve Fee	23,697	21,250	2,447	23,697	21,250	2,447	85,000
Interest-Investments	4,828	15,000	(10,172)	4,828	15,000	(10,172)	60,000
Interest-Reserves	-	-	-	-	-	-	-
<b>Total Revenues</b>	<b>\$ 403,091</b>	<b>\$ 362,500</b>	<b>\$ 40,591</b>	<b>\$ 403,091</b>	<b>\$ 362,500</b>	<b>\$ 40,591</b>	<b>\$ 1,450,000</b>

**Expenditures:**

**Administration**

Salaries & Wages - Wastewater	\$ 26,766	\$ 27,500	\$ 734	\$ 26,766	\$ 27,500	\$ 734	\$ 110,000
Holidays	3,378	1,250	(2,128)	3,378	1,250	(2,128)	5,000
Sick	1,640	1,000	(640)	1,640	1,000	(640)	4,000
Over Time	796	750	(46)	796	750	(46)	3,000
On Call Pay	234	250	16	234	250	16	1,000
Double Time	197	250	53	197	250	53	1,000
Medical	-	250	250	-	250	250	1,000
Workers' Compensation	-	1,250	1,250	-	1,250	1,250	5,000
ProfServ-Engineering	-	1,250	1,250	-	1,250	1,250	5,000
Legal Fees	-	1,250	1,250	-	1,250	1,250	5,000
Accounting Services	317	225	(92)	317	225	(92)	900
Auditing Services	9,450	2,500	(6,950)	9,450	2,500	(6,950)	10,000
Cleaning-Office	825	825	-	825	825	-	3,300
Travel-Lodging	-	250	250	-	250	250	1,000
Travel-Rental Car	-	125	125	-	125	125	500
Travel-Meals	-	125	125	-	125	125	500
Communication-Telephone	608	625	18	608	625	18	2,500
Maint Agreement-CUSI	-	250	250	-	250	250	1,000
Insurance-Property	-	250	250	-	250	250	1,000
Insurance-General Liability	-	250	250	-	250	250	1,000
Insurance-Vehicle	-	250	250	-	250	250	1,000
Insurance-E&O	-	250	250	-	250	250	1,000
Insurance-Misc.	-	250	250	-	250	250	1,000
Office Supplies	1,393	375	(1,018)	1,393	375	(1,018)	1,500
Education/Training	(2,518)	1,000	3,518	(2,518)	1,000	3,518	4,000
<b>Total Administration</b>	<b>\$ 43,084</b>	<b>\$ 42,550</b>	<b>\$ (534)</b>	<b>\$ 43,084</b>	<b>\$ 42,550</b>	<b>\$ (534)</b>	<b>\$ 170,200</b>

**Operations**

Yard Maintenance-Mowing	\$ 6,101	\$ 2,000	\$ (4,101)	\$ 6,101	\$ 2,000	\$ (4,101)	\$ 8,000
Contract Labor	3,000	10,000	7,000	3,000	10,000	7,000	40,000
Labor-Service Lines & Taps	-	5,000	5,000	-	5,000	5,000	20,000
Fuel, Gasoline and Oil	8,485	7,500	(985)	8,485	7,500	(985)	30,000
Electricity-Lift Station	1,392	1,500	108	1,392	1,500	108	6,000
Wastewater Service	49,669	46,250	(3,419)	49,669	46,250	(3,419)	185,000
Equipment Rental	-	625	625	-	625	625	2,500
R&M-Equipment	20,149	2,500	(17,649)	20,149	2,500	(17,649)	10,000
R&M-Lift Station-WW	-	2,500	2,500	-	2,500	2,500	10,000
R&M-Vehicles	4,578	5,000	422	4,578	5,000	422	20,000
Repairs & Maintenance	1,690	6,250	4,560	1,690	6,250	4,560	25,000

**BASTROP COUNTY WATER CONTROL & IMPROVEMENT DISTRICT NO. 2**  
**Statement of Revenues, Expenditures and Changes in Fund Balances (Actual vs.Budget)**  
**Wastewater Fund (Cont.)**  
**For Quarter Ending March 31, 2025**

**Draft**

	First Quarter			Year-to-Date			Annual Budget
	Actual	Budget	Variance Fav (Unfav)	Actual	Budget	Variance Fav (Unfav)	
<b>Operations (cont.)</b>							
Grinder Pump Repair	\$ 18,598	\$ 10,000	\$ (8,598)	\$ 18,598	\$ 10,000	\$ (8,598)	\$ 40,000
Op & Maint-City	-	-	-	-	-	-	-
Tools And Equipment	-	625	625	-	625	625	2,500
Op Supplies - Hand Tools	-	375	375	-	375	375	1,500
Miscellaneous Services	-	250	250	-	250	250	1,000
TCEQ Fees	-	875	875	-	875	875	3,500
Filing Fees	400	188	(213)	400	188	(213)	750
Meter Testing	-	-	-	-	-	-	-
License	-	188	188	-	188	188	750
Lift Station Admin Service Fee	-	375	375	-	375	375	1,500
OP Supplies-Uniforms	178	250	-	178	250	72	1,000
Op Supplies -Chemicals	-	-	-	-	-	-	-
Safety Supplies	882	1,250	368	882	1,250	368	5,000
Small Equipment Purchase	2,220	250	(1,970)	2,220	250	(1,970)	1,000
Materials	12,574	18,750	6,176	12,574	18,750	6,176	75,000
Materials-Hauling	-	1,250	1,250	-	1,250	1,250	5,000
<b>Total Operations</b>	<b>\$ 129,917</b>	<b>\$ 123,750</b>	<b>\$ (6,238)</b>	<b>\$ 129,917</b>	<b>\$ 123,750</b>	<b>\$ (6,167)</b>	<b>\$ 495,000</b>
<b>Total Expenses</b>	<b>\$ 173,000</b>	<b>\$ 166,300</b>	<b>\$ (6,772)</b>	<b>\$ 173,000</b>	<b>\$ 166,300</b>	<b>\$ (6,700)</b>	<b>\$ 665,200</b>
<b>Net Ordinary Income</b>	<b>\$ 230,091</b>	<b>\$ 196,200</b>	<b>\$ 33,819</b>	<b>\$ 230,091</b>	<b>\$ 196,200</b>	<b>\$ 33,891</b>	<b>\$ 784,800</b>
<b>Debt Service</b>							
Interest Expense	\$ -	\$ 41,250	\$ 41,250	\$ -	\$ 41,250	\$ 41,250	\$ 165,000
<b>Total Debt Service</b>	<b>\$ -</b>	<b>\$ 41,250</b>	<b>\$ 41,250</b>	<b>\$ -</b>	<b>\$ 41,250</b>	<b>\$ 41,250</b>	<b>\$ 165,000</b>
<b>Capital Outlay/Projects</b>							
Impr.- W/WW Systems	\$ -	\$ 31,250	\$ 31,250	\$ -	\$ 31,250	\$ 31,250	\$ 125,000
Capital Outlay-Equipment	-	-	-	-	-	-	-
Capital Outlay-Vehicles	-	-	-	-	-	-	-
WW Line Extensions	13,006	6,250	(6,756)	13,006	6,250	(6,756)	25,000
Capital Outlay-Grinder Pumps	45,500	31,250	(14,250)	45,500	31,250	(14,250)	125,000
				58,506			
<b>Total Capital Outlay/Projects</b>	<b>\$ 58,506</b>	<b>\$ 68,750</b>	<b>\$ 10,244</b>	<b>\$ 117,013</b>	<b>\$ 68,750</b>	<b>\$ 10,244</b>	<b>\$ 275,000</b>
<b>Revenue Over (Under) Expenditures</b>	<b>\$ 171,584</b>	<b>\$ 86,200</b>	<b>\$ 85,313</b>	<b>\$ 113,078</b>	<b>\$ 86,200</b>	<b>\$ 85,384</b>	<b>\$ 344,800</b>

# 5c. Liens Release

## Lien List Recap for:

MARCH 2025

Total Amount of Liens Released	\$24,023.75
Road Assessments Paid	\$42,384.89
Standby Assessments Paid	\$0.00
Attorney Fees	\$1,524.87
Total actually collected	\$43,909.76
Total Write-Offs	\$0.00

\*\*\*Note: The reason the amount collected **could** be lower then the amount released is because the report must show a release amount for each lien filed. The accounts were all paid in full.\*\*\*

# Agenda

## Item #6

### General Manager's Report

# **BASTROP COUNTY WCID NO. 2**

## **General Manager's Update**

**April 17, 2025**

### **6a. Update on District water plants and lift stations:**

All plants and stations are currently running at 100%. No major issues at the moment.

### **6b. W/WW Maintenance & Capital Improvements / Engineering update:**

We had the bid opening for our test well and only received 1 bid. The Board will be discussing this as an agenda item. No other updates for capital or maintenance.

### **6c. Roads maintenance & improvement projects update:**

Our crews are still prepping this years roads for the County. County is currently working in Tahitian.

### **6d. Employee & Administrative update:**

No current updates.

# Agenda

## Item #8

Discussion related to  
FY2023 Financial Audit  
Report



# **Bastrop County Water Control & Improvement District #2**

## **GASB-as-a-Service Technical Accounting and Consulting Services**

**April 10<sup>rd</sup>, 2025**



# Status of Tasks

Tasks	Estimated Completion Date	Status	% Complete	Recent Activities
Phase 4: Assist with closing the FY 2023 trial balance	April 7, 2025	Completed	100%	<ul style="list-style-type: none"> <li>CB received FY24 close EL</li> </ul>
Phase 5: Prepare the FY 2023 Financial Statements	April 25, 2025	In Progress	15%	<ul style="list-style-type: none"> <li>FY24 close kick-off</li> </ul>
Phase 6: Assist with closing the FY 2024 trial balance	May 30, 2025	Not Started	0%	<ul style="list-style-type: none"> <li>CB to complete preparing the financial statements</li> <li>CB to kick-off closing fiscal year 2024</li> </ul>
Phase 7: Prepare the FY 2024 Financial Statements	TBD	Not Started	0%	



# Questions?

Danny Martinez, CPA, CGFM

[Danny.Martinez@cbh.com](mailto:Danny.Martinez@cbh.com)

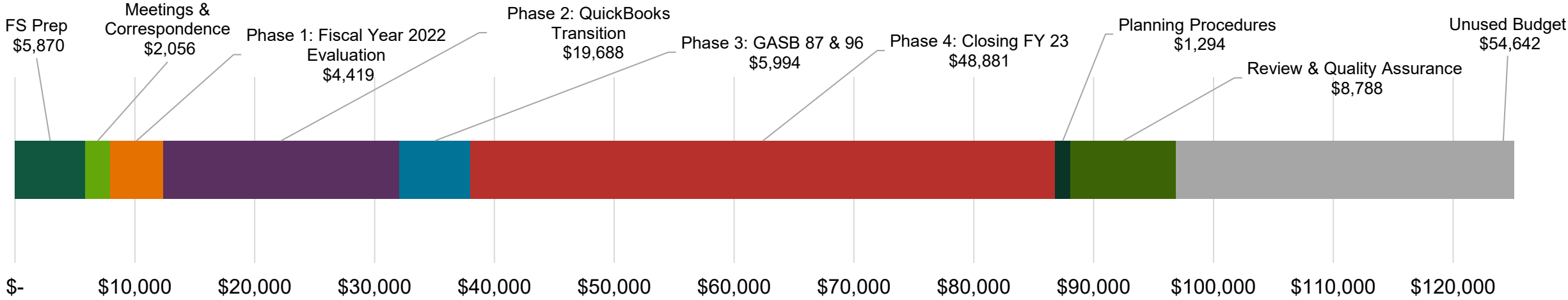
Nicholas Keathley, CPA, CFE, CITP

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Nicholas Falbo, CPA

[Nick.Falbo@cbh.com](mailto:Nick.Falbo@cbh.com)

# Bastrop County WCID #2 – Budget Usage



▪ Chart reflects budget for hours worked through April 10<sup>th</sup>, 2025

Tasks worked on to date include:



- Phases 1-4: Close Fiscal Year 2023
- Phase 5: Prepare the 2023 FS

- Fiscal Year 2023 (Close & FS Prep): \$101,500
- Fiscal Year 2024 (Close & FS Prep): \$50,000
- Total Engagement Fees: \$151,500
- Available Budget: \$54,642



# Agenda

## Item #9

Discussion regarding  
engagement of auditor for  
the District's 2024 Fiscal  
Year Audit Report



## EXTERNAL AUDIT SERVICES

PRESENTED TO  
Bastrop County WCID #2

DATE  
April 2, 2025

**PATTILLO, BROWN & HILL**

**Kent Willis, CPA**

401 West State Highway 6,  
Waco, TX

254.772.4901 | [kent.willis@pbhcpa.com](mailto:kent.willis@pbhcpa.com)



April 2, 2025

Bastrop County WCID #2  
112 Corporate Dr  
Bastrop, TX 78602

Re: Request for Qualifications Annual Financial Audit Services

Pattillo, Brown and Hill, L.L.P. (PB&H) is pleased to submit the accompanying proposal to provide professional audit services to Bastrop County Water Control Improvement District #2 (Entity). This proposal encompasses an audit of the financial statements in compliance with generally accepted auditing standards and Government Auditing Standards.

We believe that our Firm possesses certain unique characteristics that are well-matched to the Entity's needs.

- **Our firm currently serves more than 350 local governments in Texas** including municipalities, counties, school districts, special districts, and councils of governments.
- **Our proposed service team for the Entity consists of seasoned professionals who exclusively provide assurance and consulting services to local governments.** Our government assurance, consulting & advisory team consists of 55+ professionals who work exclusively with Texas local governments.
- **Our primary business is serving local governments in Texas and New Mexico.** In addition to our experience with Texas municipalities, we have extensive experience auditing other forms of local governments such as councils of government, municipalities, counties and school districts.
- Our firm is known for providing high quality services while meeting our client's time constraints, as such, we are committed to performing the engagement within the time parameters requested by management.

Pattillo, Brown & Hill will bring to this audit the high level of experience and expertise as larger, national accounting firms, but with the value inherent in local firms.

As engagement partner, I am an authorized representative of the Firm and my signature binds PB&H to the terms and conditions specified in this proposal. This proposal is a firm and irrevocable offer. I can be reached by phone at (254) 772-4901, by email at [kent.willis@pbhcpa.com](mailto:kent.willis@pbhcpa.com), or by mail at 401 West Highway 6, Waco, Texas 76710.

I am excited about the opportunity to serve the Entity. Please feel free to contact me should you have any questions regarding this proposal.

Kent Willis, CPA  
PATTILLO, BROWN & HILL, L.L.P.

## OFFICE LOCATIONS

TEXAS | Waco | Temple | Hillsboro | Houston

NEW MEXICO | Albuquerque



## PARTNER QUALIFICATIONS AND EXPERIENCE

### KENT WILLIS, CPA, PARTNER

Kent is an accomplished Texas CPA with thirteen years of experience working exclusively in the areas of auditing and consulting for public sector entities.

Kent is dedicated to the public sector and frequently speaks at regional and national governmental accounting conferences, including the GFOA National Conference. Additionally, he serves on the TXCPA Leadership Council. Within our firm, Kent enhances audit efficiency by implementing AI-powered software at scale and he contributes to audit quality by mentoring and training staff, ensuring the highest standards of work.

As the partner on an engagement, Kent monitors and guides the audit team, interfaces with the client on a regular basis, and ensures the highest quality of services.

#### Sample of Experience

- City of Denton
- City of Killeen
- City of Midlothian
- City of Bastrop
- City of Harker Heights
- City of White Settlement
- Town of Flower Mound
- Town of Prosper
- City of Haltom City
- City of Jacksonville
- Montgomery County
- Collin County
- Denton County
- Bastrop County
- Galveston County
- Jefferson County
- Brazos Valley Council of Governments

#### Educational Background

BBA Accounting | Texas A&M University

Masters in Accounting | Sam Houston State University

#### Speaking Engagements

- Changing Tides: Changes and Error Corrections in Financial Reports, GFOA 118<sup>th</sup> Annual Conference
- I've Got 96 Problems: A GASB 96 Update, Texas Association of County Auditors (TACA), 2024 Spring Institute
- A Ton of GASB Fun, Overview of GASB 84, 87, 96, TACA, 2023 On The Road Auditor Training
- A Ton of GASB Fun, Overview of GASB 84, 87, 96, TACA, 2023 Spring Institute
- GASB Update: GASB 84, 87, 96, TACA, 2022 Spring Conference
- Adventures in Fiduciary Activities: GASB 84, TACA, 2020 On The Road Auditor Training
- From Findings to Solutions, Tackling Common Single Audit Issues, Texas Association of Regional Councils, 2020 Spring Conference

### **Continuing Professional Education (selected courses)**

- No Vacation from Estimating Compensated Absences – GASB 101
- Rethinking Financial Reporting: Streamlining the ACFR
- Changing Tides: Changes and Error Corrections in Financial Reports – GFOA 119<sup>th</sup> Annual Conference, Orlando (Instructor)
- 2024 TXCPA Leadership Council Meeting
- 2024 TXCPA Practice Management Conference
- GASB Hits the Century Mark! Turning the Page to GASBs 100 and 101
- 2024 GAQC Single Audit Lightning Round
- 2024 TXCPA Technology Conference
- 2024 Annual Required GAQC Webcast
- I've got 96 Problems: A GASB 96 Update – Texas Association of Counties Spring Institute (Instructor)
- DataSnipper Best Practices (Instructor)
- Ethics and Professional Conduct for Texas CPAs
- Cybersecurity Discussions for State and Local Auditors
- 2023 Leadership Council Meeting
- 2023 GFOA 117<sup>th</sup> Annual Conference, Portland
- How to Implement GASB 87 and Maintain Compliance
- Building an Action Plan for GASB 96, Subscription Based IT Arrangements
- GASB Update: GASB 84, 87, and 96 – Texas Association of Counties Spring Institute (Instructor)
- 2022 GFOA 116<sup>th</sup> Annual Conference, Austin
- GASB 84 – Fiduciary Activities, Understanding the Impacts
- GASB 75 OPEB Implementation: Accounting and Auditing Considerations
- GASB 77 Tax Abatements: Disclosures and Other Consideration
- Audit Sampling Considerations in a Single Audit
- Knowledge-Based Audits—Theory & Methodology
- Internal Controls—Understanding, Documenting & Testing
- Pandemic-related Single Audit Issues and Single Audit Updates

### **Professional Certifications**

- AICPA Advanced Single Audit Certificate
- Certified Public Accountant

### **Professional Organizations**

- Texas Society of Certified Public Accountants – Leadership Councilmember, Central Texas Chapter
- American Institute of Certified Public Accountants
- Government Finance Officers Association – Special Review Committee

Specific audit programs will be developed and completed for the following areas as necessary:

Item	Partner	Manager	Senior	Staff	Total
<b>Risk assessment and planning</b>	6.6	15.9	42	26.4	90.9
<b>Cash and investments</b>	0.4	0.8	2.4	6	9.6
<b>Receivables</b>	2.7	6.3	6	13.2	28.2
<b>Capital assets</b>	2.3	5.5	18	18	43.8
<b>Inventory</b>	0.3	0.6	1.2	1.2	3.3
<b>Accounts payable</b>	1.1	2.5	6	10.8	20.4
<b>Accrued Liabilities</b>	1.1	2.5	12	8.4	24
<b>Long-term Liabilities</b>	0.7	1.7	18	9.6	30
<b>Net position/fund balance</b>	0.2	0.4	1.2	1.2	3
<b>Revenues</b>	1.3	2.9	7.2	13.2	24.6
<b>Expenditures/expenses</b>	<u>1.3</u>	<u>2.9</u>	<u>6</u>	<u>12</u>	<u>22.2</u>
<b>Total</b>	<b>18</b>	<b>42</b>	<b>120</b>	<b>120</b>	<b>300</b>

Proposed Audit Timeline – fiscal year 2023 audit<sup>1</sup>

Task	Estimated Time Period
Pre-planning meeting	April 11, 2025
Mail out confirmations	April 15, 2025
Begin fieldwork	April 28, 2025
Complete fieldwork	May 16, 2025
Issue auditor's reports	Late May 2025

<sup>1</sup> We look forward to a cooperative relationship with the Entity to complete the 2023 audit timeline and help get the audit back on track. The proposed timeframe is dependent upon the communications with and cooperation of the predecessor auditor, as well as availability of information provided by client.

Proposed Audit Timeline – fiscal year 2024 audit<sup>2</sup>

Task	Estimated Time Period
Pre-planning meeting	April 11, 2025
Mail out confirmations	April 15, 2025
Begin fieldwork	May 19, 2025
Complete fieldwork	June 6, 2025
Issue auditor's reports	Mid June 2025

<sup>2</sup> The 2024 audit schedule is proposed to begin immediately following the end of the 2023 audit. However, dependent upon the Entity's readiness, there may be some ability to perform procedures over 2024 information concurrently with the 2023 audit procedures.

Proposed Audit Timeline – fiscal year 2025

Task	Estimated Time Period
Interim audit work	August 2025
Mail out confirmations	January 2026
Begin fieldwork	April 2026
Complete fieldwork	April 2026
Issue auditor's reports	May 2026

The following fee is proposed for fiscal year 2023 and the next two years.

Fiscal Year	Audit Fee
2023	\$33,600
2024	35,280
2025	37,044



# EXCELLENCE.

At Pattillo, Brown & Hill, L.L.P.,  
our people make the difference.

With our extensive public sector experience, strong regulatory and technical expertise, client-centered approach, and competitive fee structure, PB&H provides an unmatched level of client-service commitment.

**PAULA LOWE, CPA**

[plowe@pbhcpa.com](mailto:plowe@pbhcpa.com)

**JOHN K. MANNING, CPA**

[jkmanning@pbhcpa.com](mailto:jkmanning@pbhcpa.com)

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**CHRIS GARNER, CPA**

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**QUALITY AUDIT & ACCOUNTING SERVICES**



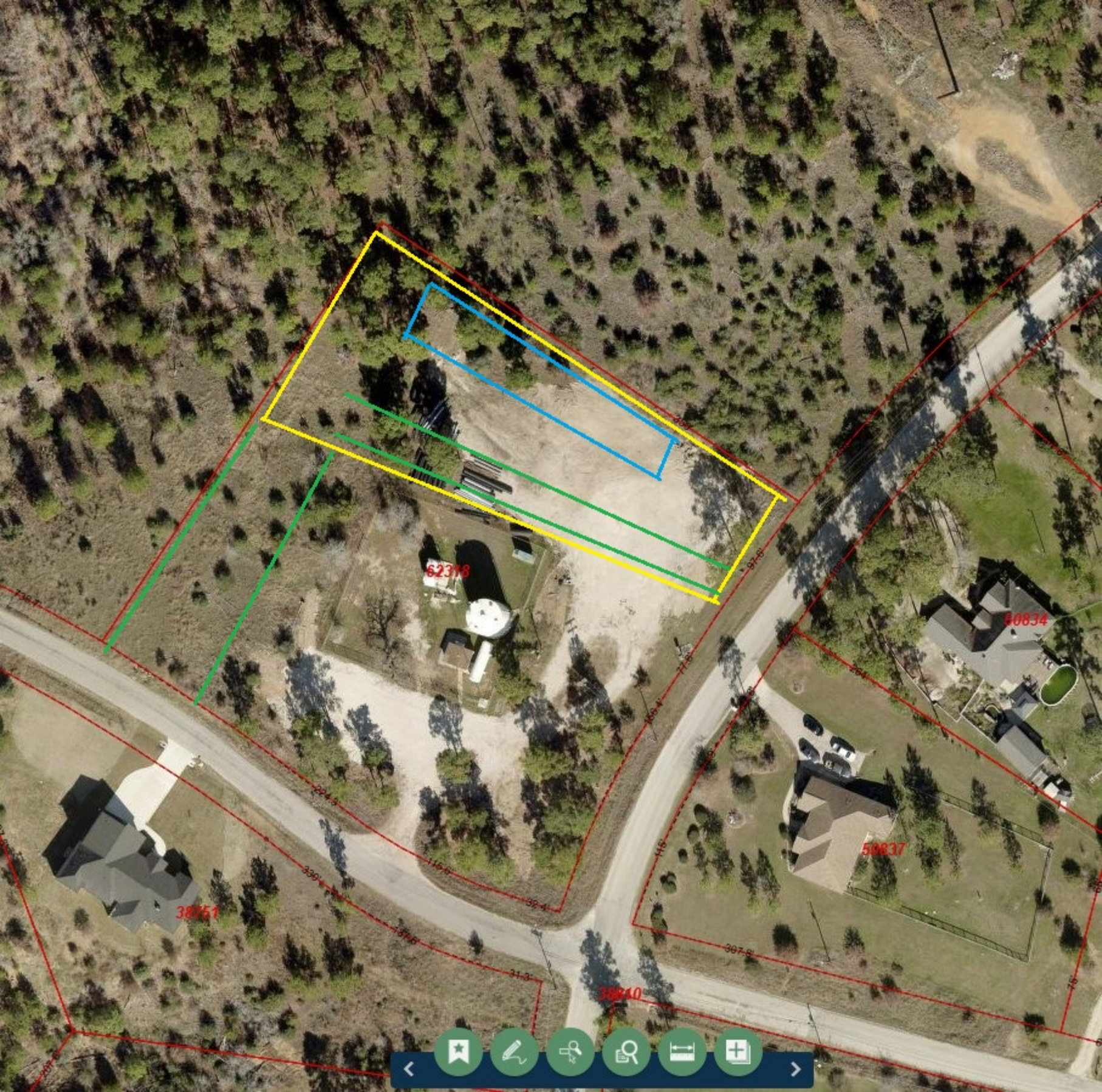
PATTILLO, BROWN & HILL, LLP

[pbhcpa.com](http://pbhcpa.com)

# Agenda

## Item #10

Discussion regarding sale  
of BCWCID2 property  
R# 62318 to TRWA



62378

60834

50837

38751

30840



# Bastrop CAD Property Search

## Property Details

<b>Account</b>		
<b>Property ID:</b>	62318	<b>Geographic ID:</b> R62318
<b>Type:</b>	R	<b>Zoning:</b>
<b>Property Use:</b>		
<b>Location</b>		
<b>Situs Address:</b>	106 TALL FOREST DR BASTROP, TX 78602	
<b>Map ID:</b>		<b>Mapsco:</b>
<b>Legal Description:</b>	PINE FOREST UNIT 13 P III, LOT RESERVE, ACRES 2.8090	
<b>Abstract/Subdivision:</b>	S7231	
<b>Neighborhood:</b>	(NBHD1603) PINE FOREST UNITS	
<b>Owner</b>		
<b>Owner ID:</b>	651959	
<b>Name:</b>	BASTROP COUNTY WCID #2	
<b>Agent:</b>		
<b>Mailing Address:</b>	112 CORPORATE DR BASTROP, TX 78602	
<b>% Ownership:</b>	100.0%	
<b>Exemptions:</b>	EX - For privacy reasons not all exemptions are shown online.	

## Property Values

<b>Improvement Homesite Value:</b>	\$0 (+)
<b>Improvement Non-Homesite Value:</b>	\$3,664 (+)
<b>Land Homesite Value:</b>	\$0 (+)
<b>Land Non-Homesite Value:</b>	\$184,494 (+)
<b>Agricultural Market Valuation:</b>	\$0 (+)
<b>Market Value:</b>	\$188,158 (=)

<b>Agricultural Value Loss:</b> ⓘ	\$0 (-)
<b>Appraised Value:</b> ⓘ	\$188,158 (=)
<b>HS Cap Loss:</b> ⓘ	\$0 (-)
<b>Circuit Breaker:</b> ⓘ	\$0 (-)
<b>Assessed Value:</b>	\$188,158
<b>Ag Use Value:</b>	\$0

Information provided for research purposes only. Legal descriptions and acreage amounts are for Appraisal District use only and should be verified prior to using for legal purpose and or documents. Please contact the Appraisal District to verify all information for accuracy.

## Property Taxing Jurisdiction

**Owner:** BASTROP COUNTY WCID #2 **%Ownership:** 100.0%

Entity	Description	Tax Rate	Market Value	Taxable Value	Estimated Tax
CAD	APPRAISAL DISTRICT	0.000000	\$188,158	\$0	\$0.00
G01	BASTROP COUNTY	0.327960	\$188,158	\$0	\$0.00
RD1	COUNTY ROAD	0.074790	\$188,158	\$0	\$0.00
S04	BASTROP ISD	1.067900	\$188,158	\$0	\$0.00
ESD2	BASTROP COUNTY EMERGENCY SVC DIST #2	0.100000	\$188,158	\$0	\$0.00
ESD3	BASTROP COUNTY EMERGENCY SVC DIST #3	0.000000	\$188,158	\$0	\$0.00

**Total Tax Rate:** 1.570650

**Estimated Taxes With Exemptions:** \$0.00

**Estimated Taxes Without Exemptions:** \$2,955.30

# Agenda

## Item #11

Discussion regarding Bid  
Openings for Test Well





**Bastrop County WCID No. 2  
Test Hole and Test Well 1**

**Bid Tabulation - 4/10/2024**

Base Bid General Items				Engineer's Estimate		Hydro Resources	
Bid No.	Item Description	Quantity	Unit	Unit Price	Total Price	Unit Price	Total Price
B-1	Contractor Mobilization and Demobilization, Bonds and Insurance	1	LS	\$ 50,000.00	\$ 50,000.00	\$ 34,000.00	\$ 34,000.00
B-2	Drilling, Drill Cutting Sampling, Sieve Analyses and Geophysical Logging of a Water Well Test Hole to a Total Depth of 850 Feet	1	LS	\$ 275,000.00	\$ 275,000.00	\$ 175,500.00	\$ 175,500.00
B-3	Test Hole Water Quality Sampling, Completed in the Test Hole Borehole Location Using the Temporary Test Well Method with a Total Well Screen Length of 20 to 40 Feet Installed Within a Depth Interval Between 350 and 850 Feet	2	EA	\$ 50,000.00	\$ 100,000.00	\$ 70,300.00	\$ 140,600.00
B-4	Test Hole Plugging and Abandonment as per Rules and Regulations of All Applicable Regulatory Agencies	1	LS	\$ 50,000.00	\$ 50,000.00	\$ 33,000.00	\$ 33,000.00
<b>Base Bid General Items Total</b>				<b>\$</b>	<b>475,000.00</b>	<b>\$</b>	<b>383,100.00</b>

Unit Price Adjustments				Engineer's Estimate		Hydro Resources	
Bid No.	Item Description	Quantity	Unit	Unit Price	Total Price	Unit Price	Total Price
B-ADJ-1	Additional Test Hole Depth	1	LF	\$ 230.00	\$ 230.00	\$ 61.00	\$ 61.00
B-ADJ-2	Spectra Gamma Ray Log of the Test Hole	1	LS	\$ 10,000.00	\$ 20,000.00	\$ 1,786.00	\$ 3,572.00

Base Bid General Items				Engineer's Estimate		Hydro Resources	
Bid No.	Item Description	Quantity	Unit	Unit Price	Total Price	Unit Price	Total Price
A1-1	Contractor Mobilization and Demobilization, Bonds and Insurance	1	LS	\$ 50,000.00	\$ 50,000.00	\$ 40,000.00	\$ 40,000.00
A1-2	Drilling, Drill Cutting Sampling, Sieve Analyses and Geophysical Logging of a Water Well Test Hole to a Total Depth of 850 Feet	1	LS	\$ 150,000.00	\$ 150,000.00	\$ 170,000.00	\$ 170,000.00
A1-3	Test Hole Water Quality Sampling 1, Completed in the Test Hole Borehole Location Using the PVC Test Well Method	1	LS	\$ 100,000.00	\$ 100,000.00	\$ 147,500.00	\$ 147,500.00
A1-4	Test Hole Water Quality Sampling 2, Completed Within 50 Feet of the Test Hole Borehole Location Using the PVC Test Well Method	1	LS	\$ 75,000.00	\$ 75,000.00	\$ 333,500.00	\$ 333,500.00
A1-5	PVC Test Well 1, Plugging and Abandonment as per Rules and Regulations of All Applicable Regulatory Agencies	1	LS	\$ 30,000.00	\$ 30,000.00	\$ 32,300.00	\$ 32,300.00
A1-6	PVC Test Well 2, Plugging and Abandonment as per Rules and Regulations of All Applicable Regulatory Agencies	1	LS	\$ 30,000.00	\$ 30,000.00	\$ 32,300.00	\$ 32,300.00
<b>Base Bid General Items Total</b>				<b>\$</b>	<b>435,000.00</b>	<b>\$</b>	<b>755,600.00</b>

Unit Price Adjustments				Engineer's Estimate		Hydro Resources	
Bid No.	Item Description	Quantity	Unit	Unit Price	Total Price	Unit Price	Total Price
A1-ADJ-1	Test Hole Drilling Depth	1	LF	\$ 230.00	\$ 230.00	\$ 61.00	\$ 61.00
A1-ADJ-2	Spectra Gamma Ray Log of the Test Hole	1	LS	\$ 10,000.00	\$ 10,000.00	\$ 1,786.00	\$ 1,786.00
A1-ADJ-3	5-inch diameter PVC SDR 17 Casing and Pressure Cementing	1	LF	\$ 150.00	\$ 150.00	\$ 30.00	\$ 30.00
A1-ADJ-4	2-1/2 diameter PVC Blank Liner	1	LF	\$ 100.00	\$ 100.00	\$ 6.00	\$ 6.00
A1-ADJ-5	2-1/2 diameter PVC Slotted Well Screen	1	LF	\$ 100.00	\$ 100.00	\$ 11.00	\$ 11.00

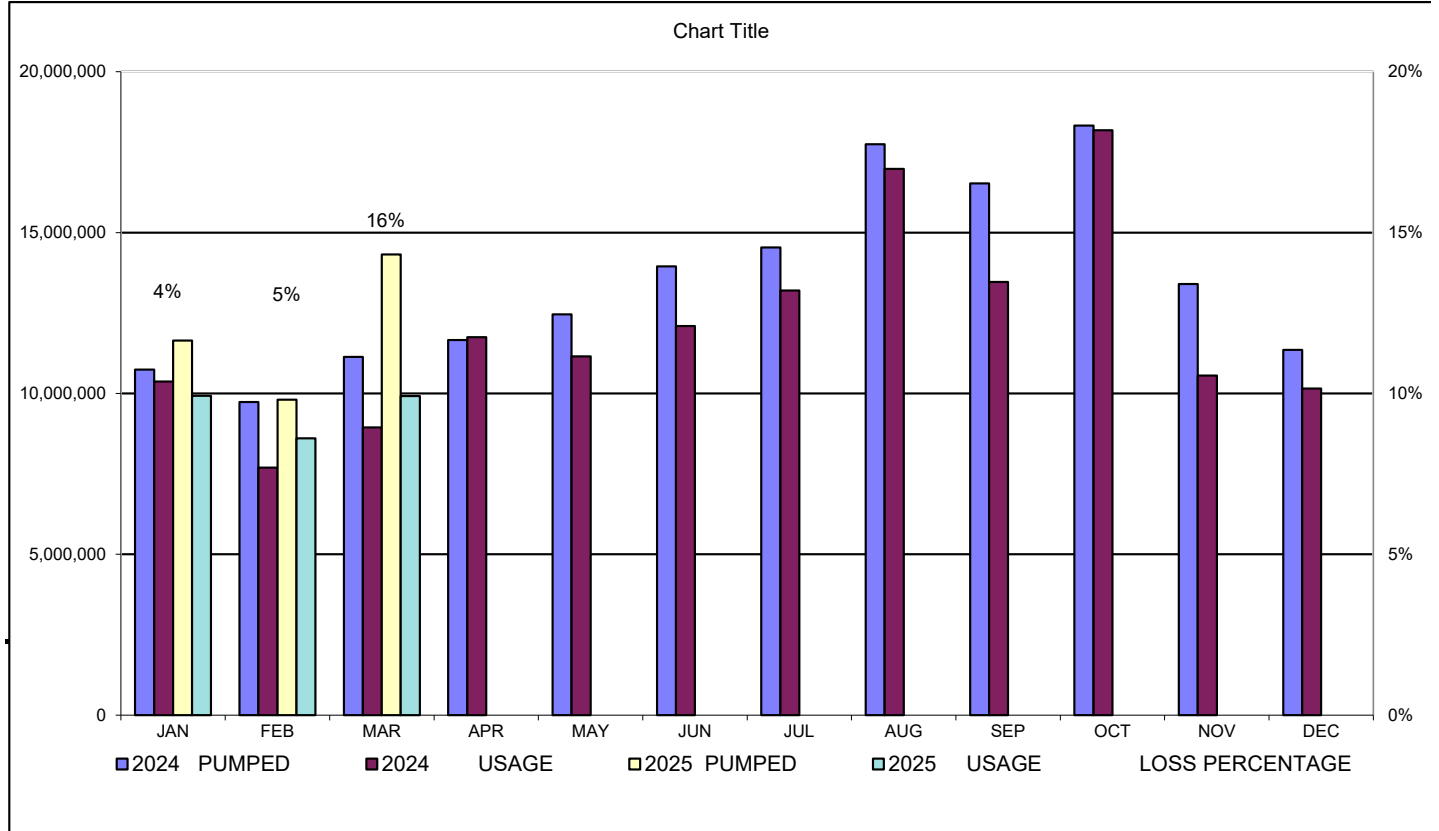
Base Bid General Items				Engineer's Estimate		Hydro Resources	
Bid No.	Item Description	Quantity	Unit	Unit Price	Total Price	Unit Price	Total Price
A2-1	Contractor Mobilization and Demobilization, Bonds and Insurance	1	LS	\$ 75,000.00	\$ 75,000.00	\$ 46,600.00	\$ 46,600.00
A2-2	Drilling, Drill Cutting Sampling, Sieve Analyses and Geophysical Logging of a Water Well Test Hole to a Total Depth of 1,300 Feet	1	LS	\$ 325,000.00	\$ 325,000.00	\$ 229,000.00	\$ 229,000.00
A2-3	Test Hole Water Quality Sampling 1, Completed in the Test Hole Borehole Location Using the Temporary Test Well Method with a Total Well Screen Length of 20 to 40 Feet Installed Within a Depth Interval Between 350 and 650 Feet	1	EA	\$ 40,000.00	\$ 40,000.00	\$ 176,700.00	\$ 176,700.00
A2-4	Test Hole Water Quality Sampling 2, Completed in the Test Hole Borehole Location Using the Temporary Test Well Method with a Total Well Screen Length of 20 to 40 Feet Installed Within a Depth Interval Between 651 and 950 Feet	1	EA	\$ 50,000.00	\$ 50,000.00	\$ 176,700.00	\$ 176,700.00
A2-5	Test Hole Water Quality Sampling 3, Completed in the Test Hole Borehole Location Using the Temporary Test Well Method with a Total Well Screen Length of 20 to 40 Feet Installed Within a Depth Interval Between 951 and 1,300 Feet	1	EA	\$ 60,000.00	\$ 60,000.00	\$ 176,700.00	\$ 176,700.00
A2-6	Test Hole Plugging and Abandonment as per Rules and Regulations of All Applicable Regulatory Agencies	1	LS	\$ 50,000.00	\$ 50,000.00	\$ 45,500.00	\$ 45,500.00
<b>Base Bid General Items Total</b>				<b>\$</b>	<b>600,000.00</b>	<b>\$</b>	<b>851,200.00</b>

Unit Price Adjustments				Engineer's Estimate		Hydro Resources	
Bid No.	Item Description	Quantity	Unit	Unit Price	Total Price	Unit Price	Total Price
A2-ADJ-1	Test Hole Drilling Depth	1	LF	\$ 250.00	\$ 250.00	\$ 61.00	\$ 61.00
A2-ADJ-2	Spectra Gamma Ray Log of the Test Hole	1	LS	\$ 15,000.00	\$ 15,000.00	\$ 2,850.00	\$ 2,850.00

# Misc Reports

## Consumption Report

MONTH	2024 PUMPED WATER	2024 USAGE OF WATER	2025 PUMPED WATER	2025 USAGE OF WATER	2025 PUMPED UNBILLED	ACTIVE METERS	LOSS PERCENTAGE %
JAN	10,742,789	10,367,301	11,644,829	9,929,979	1,284,425	2,363	4%
FEB	9,733,921	7,695,855	9,804,440	8,605,351	714,200	2,366	5%
MAR	11,134,303	8,939,458	14,316,694	9,915,235	2,143,275	2,363	16%
APR	11,662,091	11,746,378					
MAY	12,460,572	11,151,158					
JUN	13,951,837	12,095,889					
JUL	14,534,984	13,196,265					
AUG	17,748,387	16,980,487					
SEP	16,524,854	13,461,341					
OCT	18,326,500	18,178,879					
NOV	13,401,272	10,553,461					
DEC	11,350,025	10,149,752					
<b>TOTALS</b>	<b>161,571,535</b>	<b>144,516,224</b>	<b>35,765,963</b>	<b>28,450,565</b>	<b>4,141,900</b>		<b>9%</b>



JOB CODE	----- ISSUED THIS PERIOD -----				----- PRIOR ORDERS -----			TOTAL	TOTAL
	ISSUED	COMPLETED	VOIDED	OUTSTANDING	COMPLETED	VOIDED	OUTSTANDING	COMPLETED	OUTSTANDING
ALARM SEWER ALARM	19	19	0	0	2,780	32	1	2,799	1
BROWN BROWN WATER	3	3	0	0	402	3	0	405	0
CHANG CHANGE SIGN	0	0	0	0	37	0	0	37	0
CULVE CULVERT PERMIT	0	0	0	0	523	11	0	523	0
FLUSH FLUSH WATER LINE	1	1	0	0	959	1	0	960	0
HSWAP METER HEAD SWAP	0	0	0	0	154	17	0	154	0
IRRIG IRRIGATION PERMIT	1	1	0	0	64	2	1	65	1
LEAK CHECK FOR LEAK	6	6	0	0	2,073	27	0	2,079	0
LKMTR LOCK MTR	0	0	0	0	242	76	0	242	0
LNLOC LINE LOCATE	0	0	0	0	268	5	0	268	0
METER MOVE METER CHARGE	0	0	0	0	7	8	0	7	0
MI METER INFORMATION	0	0	0	0	193	14	0	193	0
MISCE MISCELLANEOUS	2	2	0	0	3,554	190	10	3,556	10
MOW MOWING GRASS	0	0	0	0	279	1	0	279	0
OCC OCCUPANT CHANGE	24	24	0	0	4,714	73	0	4,738	0
ODOR SMELLY WATER	0	0	0	0	54	0	0	54	0
OFF TURN OFF SERVICE	6	6	0	0	3,178	308	0	3,184	0
OFFEE TRIP CHARGE TURN OFF	0	0	0	0	23	0	0	23	0
ON TURN ON SERVICE	9	9	0	0	4,324	92	0	4,333	0
ONFEE TRIP CHARGE TURN ON	0	0	0	0	25	2	0	25	0
POOLS POOL/SPA PERMIT	0	0	0	0	61	1	0	61	0
RADIO RADIO READ REPORT	0	0	0	0	154	5	0	154	0
RC READ CHECK	1	1	0	0	454	111	0	455	0
ROAD ROAD REPAIR	0	0	0	0	4,007	26	8	4,007	8
RRMON RADIO READ MONITOR (RENT)	0	0	0	0	0	1	0	0	0
SEWER WASTEWATER MISC SERVICE	0	0	0	0	1,511	32	3	1,511	3
SIGN STREET SIGN	0	0	0	0	77	4	1	77	1
SWAP METER SWAP-OUT	4	3	1	0	1,857	117	0	1,860	0
SWTAP W/W TAP	4	1	0	3	575	27	1	576	4
TMPWT TMP WTR	0	0	0	0	9	5	0	9	0
W/W W/W ESTIMATE	7	6	0	1	1,359	56	4	1,365	5
WMEAS MEASURE FOR WATER TAP	11	11	0	0	2,122	57	1	2,133	1
WPRES LOW WATER PRESSURE	3	3	0	0	452	19	0	455	0
WTRTP WATER TAP	8	5	0	3	486	794	0	491	3
WWMOV W/W ESTIMATE FOR RELOCATE	0	0	0	0	11	6	0	11	0
<b>** GRAND TOTALS **</b>	<b>109</b>	<b>101</b>	<b>1</b>	<b>7</b>	<b>36,988</b>	<b>2,123</b>	<b>30</b>	<b>37,089</b>	<b>37</b>

MARCH 2025  
BCWCID#2

Re-Cap of Wastewater Tap Applications\

WASTEWATER TAPS:

2025 Pending .....	5
2025 Complete.....	10
2024 Pending .....	3
2024 Complete.....	45
2023 Complete.....	32
2022 Complete.....	35
2021 Pending .....	1
2021 Complete.....	33
2020 Complete.....	43
2019 Complete.....	34
2018 Complete.....	52
2017 Complete .....	35
2016 Complete .....	40
2015 Complete .....	32
2014 Complete .....	26

**Active Wastewater Customers: 942**

# MARCH 2025

## BCWCID#2

### Re-Cap of Water Tap Applications WATER TAPS:

2025 Pending .....	6	
2025 Complete.....	8	
2024 Complete.....	99	
2023 Complete.....	78	
2022 Complete.....	117	
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	