

Bastrop County

WCID #2

Board Packet

for

July 16, 2026

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 July 16, 2026 at 6:30 pm 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, August 20, 2026 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 June 25, 2026 Meeting of the Board of Directors;
 - b. Approval of monthly financial reports for June 2026; 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.) Employee & Administrative Update
- 7.) Discussion and possible action related to Capital Improvement Projects to be funded with bond proceeds– Hightower
- 8.) Discussion and possible action related to a Water System Interconnect Interlocal Agreement with the City of Bastrop - Hightower
- 9.) Discussion and possible action regarding 2025 Fiscal Year Audit– Hightower
- 10.) Board suggestions on future agenda items
- 11.) Adjourn

Paul Hightower

Digitally Signed & Certified
July 10, 2026 @ 0732 hours
Kofax Power PDF Solutions

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 #5

Consent

Agenda

5a.

**June 25th 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, June 25, 2026, 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, Vice-President
Michele Plummer, Secretary
Ron Whipple, Director
Ruth Bullock, Treasurer

BCWCID #2 Staff:

Paul Hightower, General Manager
Patricia Lujan, District Administrator

Tyler Walsh, Senior Field Operations
Adam Brown, Field Manager

Attendees

John Schmeling, Schaumburg & Polk
Jerry Hendrix, Schaumburg & Polk

Remote Participation

Jennifer Scholl, 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:

No public comments.

- 4.) Discussion and possible action regarding schedule of future meeting dates:
 - a. Regular Board of Director's Meeting scheduled for Thursday, July 16, 2026 at 6:30 p.m.

Mrs. O'Hanlon stated that the District's next board meeting was on July 16th. All Board Members stated they could attend except Ruth Bullock will be out of town.

No further comments or suggestions.

5.) **CONSENT AGENDA:**

- a. Approval of minutes from the May 25, 2026 Meeting of the Board of Directors;
- b. Approval of monthly financial reports for May 2026; and
- c. Approval of Release of Liens held by District on Real Property.

No comments regarding the Board Meeting minutes.

Paul Hightower presented the District's financials as presented in the packet and stated that Darrel mentioned there was nothing out of the ordinary.

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

Board expressed no issues or concerns.

Mrs. O'Hanlon called the question.

Motion: Michele Plummer moved to approve the Consent Agenda.

Second: Ron Whipple

Vote: Five (5) in favor, 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. Employee & Administrative Update

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

No further comments or discussion.

7.) Discussion related to Capital Improvement Projects to be funded with bond proceeds—Hightower

No comments or discussion, Items 8 & 9 covers this.

8.) Discussion and possible action regarding application to the Texas Water Development Board (TWDB) for financial assistance for funding water system improvements:

- a.) –Adopt Resolution requesting financial participation from the Texas Water Development Board; authorizing the filing of an application for financial participation; and making certain findings in connection therewith for

- financial assistance in an amount not to exceed \$10,000,000 for water system improvements (TWDB Form 0201-A);
- b.) Authorize execution of Application Affidavit by General Manager (TWDB Form 0201); and
 - c.) Authorize the District's General Manager, Officers, Financial Advisor, and Bond Counsel to take such other action as may be necessary or convenient to secure financial assistance from TWDB for water system improvements.

Mr. Hightower read all Orders, Authorizations and Notices as presented in the packet, stating that these were the necessary items for us to give approval for Schaumburg and Polk Engineering, to pursue grant funding for the District. Staff recommend approval.

Board expressed no issues or concerns.

Mrs. O'Hanlon called the question.

Motion: Scott Ferguson moved to approve the Item as presented.

Second: Ron Whipple

Vote: Five (5) in favor, motion carries.

- 9.) Discussion and possible action relating to award of contract for construction of elevated water storage tower and related infrastructure improvements – Hightower

John Schmeling with Schaumburg and Polk Engineering, read the proposals from the bid opening and made the recommendation of approving the bid for Pittsburgh Tank & Tower. Staff agreed and recommended for approval.

Board expressed no issues or concerns.

Mrs. O'Hanlon called the question.

Motion: Ron Whipple moved to approve the Item as presented.

Second: Michele Plummer

Vote: Five (5) in favor, motion carries.

- 10.) Discussion and possible action related to a Water System Interconnect Interlocal Agreement with the City of Bastrop - Hightower

No comments at this time.

- 11.) Discussion and possible action regarding 2025 Fiscal Year Audit– Hightower

Mr. Hightower stated that we didn't have any updates at this time and that there had been a bit of miscommunication between Cherry Beckhart and the auditors, but that had been cleared up and hopefully get back on track.

No further comments or suggestions.

- 12.) Presentation from Texas Municipal League – Staff

Staff from the Texas Municipal League made a presentation to the Board, regarding the District completing all the necessary items, to achieve the State's Road Ready Assessment rating. TML staff mentioned that the District was only the 26th in the state, from there over 200 other Districts, that have been able to achieve 100% completion. The District and staff were presented an award and plaque. The Board thanked the staff for their participation and for being part of such a great and safe crew.

No further comments

- 13.) Discussion and possible action regarding moving District Credit Cards to Frost Bank– Hightower

Mr. Hightower presented some information to the Board, regarding moving the District's credit cards to Frost Bank. Mr. Hightower stated that we would be eligible for a small rewards program using the cards and that since so many vendors, are moving to a CC style system, it could benefit us on a monthly basis. Mr. Hightower also mentioned the better fraud system that Frost bank has over what the current vendor offers, which would have helped in the past. Staff made the recommendation for approval of opening a deposit account at Frost, with a \$100 deposit, which maintains the payment account for the new credit cards and makes us eligible for the rewards program.

Board expressed no issues or concerns.

Mrs. O'Hanlon called the question.

Motion: Ron Whipple moved to approve the Item as presented.

Second: Scott Ferguson

Vote: Five (5) in favor, motion carries.

- 14.) Board suggestions on future agenda items

Grant Information and audit updates.

- 15.) Adjourn

Authorized Signature

5b.

Financials

Bastrop County Water Control and Improvement District #2
Cash & Investment Report
As of June 30, 2026

Fund	Account Name	Account Number	Bank Name	Yield	Prior Month Balance	Current Balance
Standby Fund						
	Standby Operating Account	2687	Roscoe State Bank	0.00%	\$ 103,659	\$ 103,659
Standby Fund Total					\$ 103,659	\$ 103,659
Roads Fund						
	Roads Construction Account	9330	Roscoe State Bank	0.00%	\$ 448,189	\$ 464,639
	Roads Construction MMA	3131	Roscoe State Bank	1.75%	2,676	2,677
Roads Fund Total					\$ 450,864	\$ 467,315
Debt Service Fund						
	TWDB Reserve Fund - DS	0001	Texpool	3.98%	\$ 193,130	\$ 193,709
	Annual TWDB MMA - DS	4385	First National Bank	0.50%	94	84
	Wastewater Escrow TWDB Loan - DS	1041	Amegy Bank	0.25%	97,593	97,855
	Debt Service Fund - DS	0004	Texpool	3.98%	564,052	565,743
Debt Service Fund Total					\$ 854,869	\$ 857,391
Capital Fund						
	Water Capital Projects Fund	7780	First National Bank	0.50%	\$ 4,883	\$ 37,383
	Capital Project - Bond Series 2021	0005	Texpool	3.98%	3,955,428	3,885,836
	Water Capital Projects Fund	3653	First National Bank	0.50%	16,441	16,441
	Capital Project - Bond Series 2023	0006	Texpool	3.98%	2,644,500	2,652,426
Capital Fund Total					\$ 6,621,251	\$ 6,592,086
Water Fund						
	Water Operating Account	1469	First National Bank	0.50%	\$ 351,943	\$ 251,741
	Wastewater TWDB Checking	3289	First National Bank	0.00%	572	572
Operating Total:					\$ 352,515	\$ 252,313
	Wastewater /Water MMA	0002	Texpool	3.98%	\$ 410,325	\$ 410,325
	Wastewater /Water Capital	3543	First National Bank	0.50%	394	394
	Wastewater MMA (Water)	5076	First National Bank	0.50%	160	150
Water Fund Total					\$ 763,394	\$ 663,182
Total Cash & Investments					\$ 8,794,038	\$ 8,683,633

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

Draft

Water Fund

For Quarter Ending June 30, 2026

	Second Quarter			Year-to-Date			Annual Budget
	Actual	Budget	Variance Fav (Unfav)	Actual	Budget	Variance Fav (Unfav)	
Revenues:							
Irrigation Permit	\$ 75	\$ 125	\$ (50)	\$ 525	\$ 250	\$ 275	\$ 500
Water Late Charge Income	11,545	8,750	2,795	18,174	17,500	674	35,000
Water Line Bore	10,250	8,750	1,500	19,000	17,500	1,500	35,000
Capital Reserve Fee	63,002	60,000	3,002	125,953	120,000	5,953	240,000
Copies & Faxes	-	25	(25)	-	50	(50)	100
Interest-Bond	60,217	80,000	(19,783)	121,122	160,000	(38,878)	320,000
Maps Sold	-	25	(25)	-	50	(50)	100
Office Rents	1,800	1,875	(75)	3,600	3,750	(150)	7,500
Pools Fees	75	75	-	75	150	(75)	300
Reconnect Fee	6,722	6,250	472	7,007	12,500	(5,493)	25,000
TV Tap Fees	90,000	90,000	-	185,000	180,000	5,000	360,000
TV Water Sales	512,797	500,000	12,797	1,091,915	1,000,000	91,915	2,000,000
Interest-Investments	6,856	7,500	(644)	13,825	15,000	(1,175)	30,000
Other Miscellaneous Revenues	416	1,250	(834)	416	2,500	(2,084)	5,000
Proceeds From Sale	-	-	-	-	-	-	-
Backflow Inspections Collected	-	1,500	(1,500)	-	3,000	(3,000)	6,000
Returned Check Fee	-	1,250	(1,250)	-	2,500	(2,500)	5,000
Total Revenues	\$ 763,755	\$ 767,375	\$ (3,620)	\$ 1,586,611	\$ 1,534,750	\$ 51,861	\$ 3,069,500

Expenditures:

Payroll and Taxes

Salaries & Wages - Water	\$ 181,869	\$ 125,000	\$ (56,869)	\$ 320,421	\$ 250,000	\$ (70,421)	\$ 500,000
Salaries & Wages - Holidays - Water	7,446	11,250	3,804	31,825	22,500	(9,325)	45,000
Salaries & Wages - Vacation - Water	16,193	10,500	(5,693)	32,769	21,000	(11,769)	42,000
Salaries & Wages - Sick - Water	7,702	7,500	(202)	12,952	15,000	2,048	30,000
Salaries & Wages - Overtime - Water	3,645	5,000	1,355	8,652	10,000	1,348	20,000
Salaries & Wages - On Call Pay - Water	1,173	1,750	577	2,167	3,500	1,333	7,000
Salaries & Wages - Double Time - Water	2,527	875	(1,652)	3,427	1,750	(1,677)	3,500
Salaries & Wages - Personal Time - Water	188	1,000	812	1,379	2,000	621	4,000
Salaries & Wages - Bereavement - Water	188	500	312	1,038	1,000	(38)	2,000
Salaries & Wages - Birthday Pay	918	875	(43)	1,437	1,750	313	3,500
Jury Duty Pay	-	75	75	-	150	150	300
Longevity Pay	-	2,750	2,750	-	5,500	5,500	11,000
FICA Taxes	-	15,000	15,000	-	30,000	30,000	60,000
FUTA	-	500	500	-	1,000	1,000	2,000
SUI	-	1,000	1,000	-	2,000	2,000	4,000

Benefits and Insurance

Retirement-Life	\$ -	\$ 42,500	\$ 42,500	\$ -	\$ 85,000	\$ 85,000	\$ 170,000
Health Insurance-Other	-	10,000	10,000	7,754	20,000	12,246	40,000
Insurance-Dental	4,068	3,250	(818)	7,718	6,500	(1,218)	13,000
Insurance-Life	813	1,750	937	1,822	3,500	1,678	7,000
Insurance-Medical	175,352	112,500	(62,852)	324,811	225,000	(99,811)	450,000
Insurance-Vision	783	1,000	217	1,880	2,000	120	4,000
Medical	-	-	-	-	-	-	-
Wellness Program	-	125	125	120	250	130	500
Workers' Compensation	-	1,250	1,250	1,975	2,500	525	5,000
Total Benefits and Insurance	\$ 181,017	\$ 172,375	\$ (8,642)	\$ 346,080	\$ 344,750	\$ (1,330)	\$ 689,500

BASTROP COUNTY WATER CONTROL & IMPROVEMENT DISTRICT NO. 2
Statement of Revenues, Expenditures and Changes in Fund Balances (Actual vs.Budget)
Water Fund (cont.)
For Quarter Ending June 30, 2026

Draft

	Second Quarter			Year-to-Date			Annual Budget
	Actual	Budget	Variance Fav (Unfav)	Actual	Budget	Variance Fav (Unfav)	
Other Administrative Costs							
ProfServ-IT Services - Water	\$ 125	\$ 3,750	\$ 3,625	\$ 927	\$ 7,500	\$ 6,573	\$ 15,000
Meter Reading Software Annual Fee	40,790	7,500	(33,290)	40,790	15,000	(25,790)	30,000
ProfServ-Answering Service	1,215	625	(590)	2,430	1,250	(1,180)	2,500
Payroll Processing Fee	880	1,000	120	2,036	2,000	(36)	4,000
Cleaning-Office	688	875	188	550	1,750	1,200	3,500
Pest Control	546	750	204	804	1,500	696	3,000
Legal Fees	1,050	3,500	2,450	5,940	7,000	1,060	14,000
Accounting Services	1,169	1,875	706	3,094	3,750	656	7,500
Investment Management Fee	1,150	250	(900)	1,150	500	(650)	1,000
Auditing Services	2,679	5,000	2,321	15,803	10,000	(5,803)	20,000
Security Agreement	114	300	186	229	600	371	1,200
Maint Agreement-Incode	-	8,750	8,750	-	17,500	17,500	35,000
Insurance-Property	-	1,625	1,625	-	3,250	3,250	6,500
Insurance-General Liability	-	500	500	-	1,000	1,000	2,000
Insurance-Vehicle	-	1,250	1,250	-	2,500	2,500	5,000
Insurance-E&O	-	500	500	-	1,000	1,000	2,000
Insurance-Wells	-	1,250	1,250	-	2,500	2,500	5,000
Insurance-Bonding	621	188	(434)	1,300	375	(925)	750
Insurance-Misc	2,590	25	(2,565)	23,736	50	(23,686)	100
Travel-Air	-	1,250	1,250	-	2,500	2,500	5,000
Travel-Lodging	1,574	1,125	(449)	1,574	2,250	676	4,500
Travel-Meals	217	625	408	217	1,250	1,033	2,500
Travel-Rental Car	-	125	125	120	250	130	500
Communication-Telephone	2,022	1,875	(147)	3,506	3,750	244	7,500
Electricity-Office Bldg	440	1,000	560	1,067	2,000	933	4,000
Postage and Freight	2,671	3,250	579	3,795	6,500	2,705	13,000
Communication/Radios	446	1,250	804	446	2,500	2,054	5,000
Fax	-	25	25	-	50	50	100
Office Supplies	3,744	2,500	(1,244)	8,469	5,000	(3,469)	10,000
Printing	945	1,250	305	2,989	2,500	(489)	5,000
Advertising	-	125	125	265	250	(15)	500
Internet Services	1,854	1,500	(354)	3,501	3,000	(501)	6,000
Misc. Licenses & Permits	770	125	(645)	997	250	(747)	500
Misc-Credit Card Fees	12,750	12,500	(250)	25,522	25,000	(522)	50,000
Bank Fees	-	2,500	2,500	90	5,000	4,910	10,000
Misc-Late Fees	-	125	125	125	250	125	500
Mileage Reimbursement	-	375	375	86	750	664	1,500
Vehicle Usage	10	250	240	65	500	435	1,000
Pre-Employment Screening	71	250	179	142	500	358	1,000
Public Notice	1,400	500	(900)	1,623	1,000	(623)	2,000
Dues, Licenses, Subscriptions	3,349	1,250	(2,099)	4,209	2,500	(1,709)	5,000
Computer Supplies / Equipment	2,557	1,250	(1,307)	4,680	2,500	(2,180)	5,000
Computer Expense	-	3,750	3,750	-	7,500	7,500	15,000
Office Equipment Lease	-	-	-	519	-	(519)	-
Janitorial Supplies	-	63	63	-	125	125	250
Misc. Office	426	250	(176)	479	500	21	1,000
Election Costs	75	375	300	75	750	675	1,500
Education/Training	838	750	(88)	1,772	1,500	(272)	3,000
Total Other Administrative	\$ 89,775	\$ 79,725	\$ (10,050)	\$ 165,121	\$ 159,450	\$ (5,671)	\$ 318,900

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

Draft

Water Fund (Cont.)
For Quarter Ending June 30, 2026

	Second Quarter			Year-to-Date			Annual Budget
	Actual	Budget	Variance Fav (Unfav)	Actual	Budget	Variance Fav (Unfav)	
Operations							
Yard Maintenance-Mowing	\$ 2,100	\$ 2,125	\$ 25	\$ 4,200	\$ 4,250	\$ 50	\$ 8,500
Labor-Service Lines & Taps	-	2,500	2,500	431	5,000	4,569	10,000
Fuel, Gasoline and Oil	9,647	10,000	353	15,292	20,000	4,708	40,000
Garbage Removal	733	1,000	267	1,514	2,000	486	4,000
Electricity-Wells	7,035	13,750	6,715	24,508	27,500	2,992	55,000
Electricity-Maint Bldg	491	1,000	509	1,132	2,000	868	4,000
Water Service	26,795	-	(26,795)	26,795	-	(26,795)	
Cleaning-Maint Bldg	550	1,250	700	2,063	2,500	438	5,000
Equipment Rental	-	2,500	2,500	-	5,000	5,000	10,000
R&M-Equipment	14,620	10,000	(4,620)	16,151	20,000	3,849	40,000
R&M-Well Maintenance	54,006	6,250	(47,756)	69,147	12,500	(56,647)	25,000
R&M-Vehicles	7,827	7,500	(327)	15,104	15,000	(104)	30,000
Repairs-Contracted	932	1,250	318	932	2,500	1,568	5,000
Contract Labor	-	125	125	33,350	250	(33,100)	500
R&M-Backflow Inspection	-	1,250	1,250	-	2,500	2,500	5,000
Building Maintenance & Repairs	682	2,500	1,818	3,334	5,000	1,666	10,000
Water Samples	2,107	1,250	(857)	4,625	2,500	(2,125)	5,000
Water Well Admin Service Fee	5,395	3,750	(1,645)	24,829	7,500	(17,329)	15,000
TCEQ Fees	-	2,500	2,500	-	5,000	5,000	10,000
Damage Claim	-	1,250	1,250	-	2,500	2,500	5,000
Filing Fees	-	125	125	-	250	250	500
Meter Testing	-	63	63	250	125	(125)	250
License	450	625	175	658	1,250	592	2,500
OP Supplies-Hand Tools	2,366	1,250	(1,116)	3,480	2,500	(980)	5,000
OP Supplies-Uniforms	591	2,500	1,909	1,094	5,000	3,906	10,000
Meters & Supplies	5,237	6,250	1,013	25,032	12,500	(12,532)	25,000
OP Supplies-Chemicals	3,321	7,500	4,179	8,851	15,000	6,149	30,000
Safety Supplies	4,459	1,750	(2,709)	5,010	3,500	(1,510)	7,000
Small Equipment Purchase	-	1,250	1,250	-	2,500	2,500	5,000
Materials	20,534	17,500	(3,034)	54,253	35,000	(19,253)	70,000
Materials-Hauling	-	-	-	-	-	-	-
Miscellaneous Services	-	500	500	-	1,000	1,000	2,000
Activated Carbon - Water	-	12,500	12,500	-	25,000	25,000	50,000
Depreciation Expense	-	37,500	37,500	-	75,000	75,000	150,000
Total Operations	\$ 169,878	\$ 161,063	\$ (8,815)	\$ 342,036	\$ 322,125	\$ (19,911)	\$ 644,250

Total Expenses	\$ 662,517	\$ 596,738	\$ (65,780)	\$ 1,269,306	\$ 1,193,475	\$ (75,831)	\$ 2,386,950
-----------------------	-------------------	-------------------	--------------------	---------------------	---------------------	--------------------	---------------------

Net Ordinary Income	\$ 101,238	\$ 170,638	\$ (69,400)	\$ 317,306	\$ 341,275	\$ (23,969)	\$ 682,550
----------------------------	-------------------	-------------------	--------------------	-------------------	-------------------	--------------------	-------------------

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

For Quarter Ending June 30, 2026

	Second Quarter			Year-to-Date			Annual
	Actual	Budget	Variance Fav (Unfav)	Actual	Budget	Variance Fav (Unfav)	Budget
Debt Service							
Interest Expense	\$ 167,556	\$ 21,963	\$ (145,593)	\$ 167,556	\$ 43,925	\$ (123,631)	\$ 87,850
2023 Bond Debt Service	-	55,000	55,000	-	110,000	110,000	220,000
2021 Bond Debt Service	-	115,000	115,000	-	230,000	230,000	460,000
Total Debt Service	<u>\$ 167,556</u>	<u>\$ 191,963</u>	<u>\$ 24,407</u>	<u>\$ 167,556</u>	<u>\$ 383,925</u>	<u>\$ 216,370</u>	<u>\$ 767,850</u>
Capital Outlay/Projects							
Line Extension	\$ 44,000	\$ -	\$ (44,000)	\$ 44,000	\$ -	\$ (44,000)	\$ -
Capital Vehicle Purchase - Water	39,480	-	(39,480)	39,480	-	(39,480)	-
Total Capital Outlay Projects	<u>\$ 83,480</u>	<u>\$ -</u>	<u>\$ (83,480)</u>	<u>\$ 83,480</u>	<u>\$ -</u>	<u>\$ (83,480)</u>	<u>\$ -</u>
Revenue Over (Under) Expenditures	<u>\$ (149,798)</u>	<u>\$ (21,325)</u>	<u>\$ (128,473)</u>	<u>\$ 66,270</u>	<u>\$ (42,650)</u>	<u>\$ 108,920</u>	<u>\$ (85,300)</u>

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 June 30, 2026

	Second Quarter			Year-to-Date			Annual Budget
	Actual	Budget	Variance Fav (Unfav)	Actual	Budget	Variance Fav (Unfav)	
Revenues:							
Wastewater Fees	\$ 234,650	\$ 225,000	\$ 9,650	\$ 468,937	\$ 450,000	\$ 18,937	\$ 900,000
Wastewater Tap Fees	177,050	112,500	64,550	343,977	225,000	118,977	450,000
Wastewater Bore	7,000	6,250	750	17,500	12,500	5,000	25,000
Commercial Fees	8,835	8,750	85	17,016	17,500	(484)	35,000
Debt Service Reserve Fee	25,056	22,500	2,556	49,826	45,000	4,826	90,000
Interest-Investments	3,715	15,000	(11,285)	7,399	30,000	(22,601)	60,000
Interest-Reserves	-	-	-	-	-	-	-
Total Revenues	\$ 456,307	\$ 390,000	\$ 66,307	\$ 904,654	\$ 780,000	\$ 124,654	\$ 1,560,000

Expenditures:

Administration

Salaries & Wages - Wastewater	\$ 59,647	\$ 55,000	\$ (4,647)	\$ 94,390	\$ 110,000	\$ 15,610	\$ 220,000
Salaries & Wages - Holidays - Wastewater	1,861	2,500	639	8,082	5,000	(3,082)	10,000
Salaries & Wages - Sick - Wastewater	2,146	2,500	354	3,458	5,000	1,542	10,000
Salaries & Wages - Overtime - Wastewater	1,109	1,250	141	2,361	2,500	139	5,000
Salaries & Wages - On Call Pay - Wastewater	347	500	153	595	1,000	405	2,000
Salaries & Wages - Double Time - Wastewater	632	250	(382)	857	500	(357)	1,000
Medical	-	250	250	-	500	500	1,000
Workers' Compensation	-	1,250	1,250	1,975	2,500	525	5,000
ProfServ-IT Services - Wastewater	-	-	-	-	-	-	-
Legal Fees	368	1,250	882	368	2,500	2,132	5,000
Accounting Services	944	1,875	931	2,869	3,750	881	7,500
Auditing Services	2,364	2,500	136	15,488	5,000	(10,488)	10,000
Cleaning-Office	413	825	413	688	1,650	963	3,300
Travel-Lodging	-	250	250	-	500	500	1,000
Travel-Rental Car	-	125	125	-	250	250	500
Travel-Meals	-	125	125	-	250	250	500
Communication-Telephone	413	625	212	1,456	1,250	(206)	2,500
Maint Agreement-Billing System	-	-	-	-	-	-	-
Insurance-Property	-	250	250	-	500	500	1,000
Insurance-General Liability	-	250	250	-	500	500	1,000
Insurance-Vehicle	-	250	250	-	500	500	1,000
Insurance-E&O	-	250	250	-	500	500	1,000
Insurance-Misc	-	250	250	-	500	500	1,000
Office Supplies	-	500	500	54	1,000	946	2,000
Education/Training	438	750	313	972	1,500	529	3,000
Total Administration	\$ 70,681	\$ 73,575	\$ 2,894	\$ 133,612	\$ 147,150	\$ 13,538	\$ 294,300

Operations

Yard Maintenance-Mowing	\$ 2,100	\$ 2,125	\$ 25	\$ 4,141	\$ 4,250	\$ 109	\$ 8,500
Contract Labor	-	5,000	5,000	-	10,000	10,000	20,000
Labor-Service Lines & Taps	-	2,500	2,500	-	5,000	5,000	10,000
Fuel, Gasoline and Oil	9,589	10,000	411	15,174	20,000	4,826	40,000
Electricity-Lift Station	852	1,500	648	2,211	3,000	789	6,000
Wastewater Service	52,807	47,500	(5,307)	99,203	95,000	(4,203)	190,000
Equipment Rental	-	625	625	107	1,250	1,143	2,500
R&M-Equipment	15,370	3,750	(11,620)	16,956	7,500	(9,456)	15,000
R&M- Buildings	299	-	(299)	962	-	(962)	-
R&M-Lift Station-WW	22,274	2,500	(19,774)	47,771	5,000	(42,771)	10,000
R&M-Vehicles	7,707	3,750	(3,957)	15,033	7,500	(7,533)	15,000

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 June 30, 2026

Draft

	Second Quarter			Year-to-Date			
	Actual	Budget	Variance Fav (Unfav)	Actual	Budget	Variance Fav (Unfav)	Annual Budget
Operations (cont.)							
R&M - Buildings	\$ -	\$ 5,000	\$ 5,000	\$ 6,066	\$ 10,000	\$ 3,934	\$ 20,000
R&M - Grinder Pump	51,041	10,000	(41,041)	77,645	20,000	(57,645)	40,000
Tools And Equipment	-	500	500	-	1,000	1,000	2,000
Op Supplies - Hand Tools	2,084	375	(1,709)	3,037	750	(2,287)	1,500
Miscellaneous Services	-	250	250	-	500	500	1,000
TCEQ Fees	-	875	875	-	1,750	1,750	3,500
Filing Fees	400	188	(213)	400	375	(25)	750
Repairs - Contracted	480	-	(480)	1,560	-	(1,560)	
License	-	188	188	-	375	375	750
Lift Station Admin Service Fee	-	375	-	-	750	750	1,500
OP Supplies-Uniforms	636	375	(261)	1,139	750	(389)	1,500
Op Supplies -Chemicals	-	-	-	-	-	-	-
Safety Supplies	4,455	1,250	(3,205)	5,006	2,500	(2,506)	5,000
Small Equipment Purchase	-	375	375	-	750	750	1,500
Materials	23,948	17,500	(6,448)	40,907	35,000	(5,907)	70,000
Total Operations	\$ 194,042	\$ 116,500	\$ (77,917)	\$ 337,319	\$ 233,000	\$ (104,319)	\$ 466,000
Total Expenses	\$ 264,723	\$ 190,075	\$ (75,023)	\$ 470,931	\$ 380,150	\$ (90,781)	\$ 760,300
Net Ordinary Income	\$ 191,583	\$ 199,925	\$ (8,717)	\$ 433,723	\$ 399,850	\$ 33,873	\$ 799,700
Debt Service							
Interest Expense	\$ -	\$ 17,250	\$ 17,250	\$ -	\$ 34,500	\$ 34,500	\$ 69,000
2016 Bond Debt Servive	-	78,750	78,750	-	157,500	157,500	315,000
Total Debt Service	\$ -	\$ 96,000	\$ 96,000	\$ -	\$ 192,000	\$ 192,000	\$ 384,000
Capital Outlay/Projects							
Impr.- W/WW Systems	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Outlay-Equipment	-	-	-	-	-	-	-
Capital Outlay-Vehicles	20,001	-	(20,001)	20,001	-	(20,001)	-
WW Line Extensions	-	-	-	-	-	-	-
Capital Outlay-Grinder Pumps	105,192	37,500	(67,692)	105,192	75,000	(30,192)	150,000
Total Capital Outlay/Projects	\$ 125,193	\$ 37,500	\$ (87,693)	\$ 125,193	\$ 75,000	\$ (50,193)	\$ 150,000
Revenue Over (Under) Expenditures	\$ 66,390	\$ 66,425	\$ 133,023	\$ 308,530	\$ 132,850	\$ 73,629	\$ 265,700

5c.

Liens Release

Lien List Recap for:

JUNE 2026

Total Amount of Liens Released	\$13,301.65
--------------------------------	-------------

Road Assessments Paid	\$13,056.37
-----------------------	-------------

Standby Assessments Paid	\$0.00
--------------------------	--------

Attorney Fees	\$959.81
---------------	----------

Total actually collected	\$14,016.18
--------------------------	-------------

Total Write-Offs	\$0.00
------------------	--------

Auction Proceeds	\$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

July 16, 2026

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

All operating plants & stations are currently running at 100%. Station 2 is still down for rehab.

No other known issues at this time.

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

ELEVATED: Contract has been awarded but we haven't gotten any further updates yet.

GRANTS: Everything has been turned into TWDB and we are waiting to hear back.

6c. Employee & Administrative update:

No updates at this time.

Agenda

Item #9

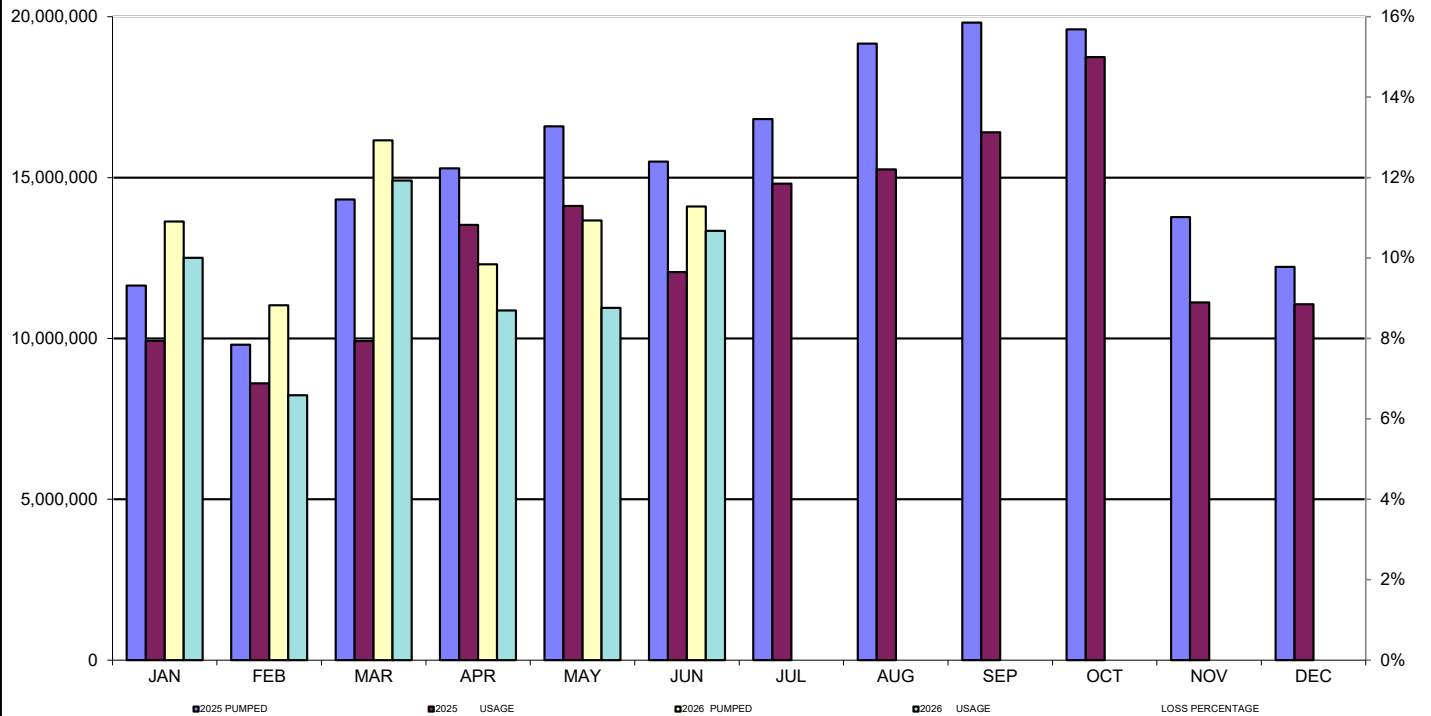
Discussion regarding
FY 2025 Audit

(Blank Page)

Misc Reports

Consumption Report

MONTH	2025 PUMPED WATER	2025 USAGE OF WATER	2026 PUMPED WATER	2026 USAGE OF WATER	2026 PUMPED UNBILLED	ACTIVE METERS	LOSS PERCENTAGE %
JAN	11,644,829	9,929,979	13,634,738	12,507,970	797,340	2,453	2%
FEB	9,804,440	8,605,351	11,032,157	8,233,087	1,124,550	2,463	15%
MAR	14,316,694	9,915,235	16,160,071	14,909,761	996,275	2,459	2%
APR	15,289,055	13,530,994	12,302,753	10,867,224	1,017,925	2,472	3%
MAY	16,589,422	14,115,350	13,664,992	10,953,128	1,516,911	2,464	9%
JUN	15,499,315	12,062,500	14,105,324	13,347,815	780,530	2,467	0%
JUL	16,816,336	14,814,711					
AUG	19,163,468	15,252,108					
SEP	19,816,181	16,404,569					
OCT	19,603,392	18,745,991					
NOV	13,768,497	11,116,008					
DEC	12,222,495	11,064,330					
TOTALS	184,534,124	155,557,126	80,900,035	70,818,985	6,233,531		



JUNE 2026

BCWCID#2

Re-Cap of Water Tap Applications

WATER TAPS:

2026 Complete.....	42
2026 Pending	7
2025 Complete.....	90
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

JUNE 2026

BCWCID#2

Re-Cap of Wastewater Tap Applications

WASTEWATER TAPS:

2026 Complete.....	31
2026 Pending	8
2025 Complete.....	38
2024 Complete.....	47
2023 Complete.....	32
2022 Complete.....	35
2021 Complete.....	34
2020 Complete.....	43
2019 Complete.....	34
2018 Complete.....	52
2017 Complete	35
2016 Complete	40
2015 Complete	32
2014 Complete	26

Active Wastewater Customers: 990