

HCWCID NO. 2
BOARD MEETING PACKET
5-20-21

HAYS COUNTY WATER CONTROL AND IMPROVEMENT DISTRICT NO. 2

TO: THE BOARD OF DIRECTORS OF HAYS COUNTY WATER CONTROL AND IMPROVEMENT DISTRICT NO. 2 AND TO ALL OTHER INTERESTED PERSONS:

Notice is hereby given pursuant to Section 551 of the Texas Government Code, and the March 16, 2020 action of the Office of the Attorney General suspending certain requirements of Section 551, that the Board of Directors of Hays County Water Control and Improvement District No 2 will conduct a Regular Board meeting by Zoom audio/video conference at 5:45 p.m. on Thursday, May 20, 2021, for the purposes stated herein.

In an effort to mitigate the spread of COVID-19 and pursuant to the Proclamation dated March 13, 2020 by Governor Greg Abbott (declaring Texas to be in a State of Disaster), as subsequently extended, and associated Press Release dated March 16, 2020 from the Texas Attorney General's office (suspending certain requirements of the Texas Open Meetings Act), the District will be conducting these meetings by Zoom video conference, and members of the public will be able to join by telephonic conference. **Members of the public may join this meeting toll-free by calling 888-475-4499 or 877-853-5257 (Meeting ID: 834 4163 6724; Passcode: 852383), and those who wish to provide public comments should send an email to commentsignup@hayswcid.org at least one hour prior to the meeting indicating their name and the item(s) upon which they would like to address the Board.** An electronic copy of the agenda packet will be provided under the agenda tab on the District's website at: <https://www.hayswcid.org/hwcid-2/documents> before the meeting is conducted.

1. Hear public communications and comments (3 minutes per person; no action may be taken during public comment);
2. Review and approve Minutes of April 15, 2021 regular meeting;
3. Review and approve Accounting Report including the review and approval of the Cash Activity Report, director and vendor payments, fund transfers, tax collections, investment reports, opening and closing of bank accounts, signature authorizations, collateral related authorizations, account related matters and Financial Statements and take necessary actions related to such matters;
4. Hear reports from WLE with respect to routine landscaping or additional landscaping projects (including, but not limited to the Mesa Verde entrance) as may be proposed (with any necessary action to be taken under the General Manager's Report);
5. Consider and approve District Engineer's WWTP joint facility report and take action as necessary with respect to matters relating to the on-going bar screen replacement project at the WWTP, upgrades for EQ blowers and air diffusers, recommended actions or any additional authorizations, engineering task orders, pay estimates or change orders on existing contracts, substantial or final completion of projects, and other items included in such report;
6. Presentation of Engineer's Report with regard to general engineering matters relating to existing system operations and design, plat approvals, utility easements, permitting matters; approve the advertisement and taking of bids for additional phases of grading, roads and utilities, contract awards related thereto and approval and ratification of pay estimates and change orders presented to the Board relating to construction of facilities; if timely, approve recommendations for final acceptance of projects, consideration of any matters relating to engineering contracts, task orders or invoice matters, review any updates to irrigation water schedules and such other engineering matters that may come before the Board, and take all necessary actions related to such matters;
7. Review and approve General Manager's report regarding on-going operations activities, committee matters, parks and trails, landscaping related services, customer care, finance, contractual and joint facilities reports, and receive updates as to operations and resident communications; conduct hearings with respect to violations of District Rules, if any, and discuss and take action on enforcement and remedial measures available to District and take necessary action with respect thereto; approve customer write-offs as necessary; consider and approve adoption of revised system and/or park rules and regulations, if necessary; take any action on needed water conservation and drought contingency measures; review any needed updates or revisions or rate adjustments to exiting Service Rate Order, and take action on these and other operational matters as may be necessary;
8. Update regarding status of possible action with respect to services provided by Touchstone District Services including status of website, Facebook page and other communications initiatives, including without limitation any recommendations with respect to improving responsiveness to customer concerns posted on social media, and take action as appropriate in connection therewith;
9. Update with respect to 2021 legislative session, including legislation affecting or pertaining to the District or water districts in general;

10. Consideration and possible action with respect to proposed Amended Order Establishing Records Management Program and Appointing Records Management Officer;
11. Review of preliminary certified values and discussion of potential tax exemptions that may be formally considered by the Board in June;
12. Discussion of administrative matters related to Water Conservation and Drought Contingency Plan;
13. Discussion of proposed Joint 210 Irrigation System Plan modifications;
14. Consideration and possible action on matters related to existing agreements for water supply with the Lower Colorado River Authority and water service through the West Travis County Public Utility Agency ("PUA"), water rates and water conservation matters;
15. Schedule or confirm any proposed additional special board meetings or committee meeting dates;
16. Adjourn to Executive Session to consult with attorneys regarding pending litigation matters, contemplated litigation matters, and other legal matters related to agenda items in accordance with Texas Government Code § 551.071;
17. If necessary, reopen meeting and take any necessary action with regard to matters discussed in Executive Session; and
18. Adjournment.

Note on Executive Session: The Board of Directors will go into Executive Session, if necessary and appropriate, pursuant to the applicable section of subchapter D, Chapter 551, Texas Government Code Annotated, the Texas Open Meetings Act, on any matter that may come before the Board. No action decision or vote on any subject or matter may be taken unless specifically listed on the agenda for this meeting.

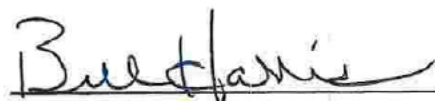
Note on Public Comment: Any Person wishing to address the Board generally will be permitted to present comments at the time the presiding officer calls for public comments in accordance with the meeting notice. Any Person wishing to address the Board with respect to a specific agenda item will be permitted to present comments before or during the Board's consideration of the agenda item.

HCWCID No. 2 – Notice 5-20-2021 Regular Meeting

EXECUTED this the 14th day of May, 2021.

HAYS COUNTY WATER CONTROL AND
IMPROVEMENT DISTRICT NO. 2




Bill Harris, President

ITEM NO. 2

DRAFT

MINUTES OF THE MEETING
OF THE
BOARD OF DIRECTORS

THE STATE OF TEXAS	§
COUNTY OF HAYS	§
HAYS COUNTY WATER CONTROL AND IMPROVEMENT DISTRICT NO. 2	§

The Board of Directors (the “Board”) of Hays County Water Control and Improvement District No. 2 (sometimes referred to herein as the “District”) met in Regular Session, on the 15th day of April, 2021, by Zoom video/audio conference to mitigate the spread of COVID-19 pursuant to the Proclamations issued by the Governor of the State of Texas and guidance provided by the Office of the Attorney General of the State of Texas, and the roll was called of the members of the Board of Directors, (herein referred to as the “Board”) to-wit:

Bill Harris	President
Samantha E. Bethke	Vice President
Sean McGillicuddy	Secretary
William Carroll Kelly IV	Treasurer/Assistant Secretary
Lynn J. Lee	Assistant Secretary

All members of the Board were present via zoom video conferencing for the commencement of the meeting. It should be noted for the record that all Board members present voted on all matters that came before the Board. Also present via Zoom video/audio conferencing were Matt Kutac of the law offices of Matthew B. Kutac, PLLC, Kristi Hester of Inframark, the District’s general management and operations contractor, Chris Lane with SAMCO Capital Markets, Inc. (“SAMCO”), the District’s financial advisor, Lauren Barzilla of CMA Engineering (“CMA”), the District’s engineers, Allen Douthitt of Bott & Douthitt PLLC (“Bott & Douthitt”), the District’s bookkeeper, Judy McAngus and Vicki Hahn, paralegals with Winstead PC and Johnny McDonnell and Josh Fort of WLE, LLC, the District’s landscape service providers.

Matt Kutac explained a few guidelines for the telephonic conference meeting regarding a request that each Board member confirm their name prior to making any motion or voting on such matters to insure that the public record of the meeting would be heard and accurately recorded. Notification to the public was given that the meeting was being recorded. The meeting was then called to order, and evidence was presented that public notice of such meeting had been given as required by law.

Mr. Kutac and the Board acknowledged Judy McAngus’ retirement on April 30th. Mr. Kutac and the Board thanked her for her service to the District and wished her well.

1. Matt Kutac confirmed that no members of the public had signed up for public comment in advance of the meeting by submitting an email. He further called for public communications and comments from any person, including any persons tied in the meeting via audio. Mr. Kutac asked if there was any other person participating in the meeting who wished to address the Board under this item. Hearing no response, the Board proceeded to the next item of business.

2. The Board reviewed the Minutes from the March 18, 2021 Regular Board Meeting. Following a review thereof, upon motion by Director Kelly, seconded by Director Harris and unanimously carried, the Board approved said Minutes.

3. The Board recognized Allen Douthitt who presented Bott & Douthitt's Accounting Report dated April 15, 2021, which included a review of the Cash Activity Report Including Subsequent Activity through April 15, 2021 and expenditures to be approved at this Board Meeting. Such Cash Activity Report included director and vendor payments, fund transfers and the Financial Statements for February 28, 2021 for review and approval by the Board. Mr. Douthitt then gave a brief update with respect to the Cash/Investment Activity Report, the Governmental Funds Balance Sheet and the Statement of Revenues, Expenditures and Changes in Fund Balance. During his report, Mr. Douthitt mentioned that with respect to disbursements, there is nothing out of the ordinary. With respect to transfers, Mr. Douthitt mentioned that the following transfers were made: (i) \$12,000.00 from the BancorpSouth Operating Account to the BancorpSouth Managers Account; and (ii) \$63,335.61 from TexPool Operating Account to the Hays County WCID No. 1 TexPool Operating Account for a payment to be made pursuant to the joint facilities agreement.

During his Accounting Report, Mr. Douthitt reviewed page 15 of his Report (Actual/Budget Comparison) and pointed out that even though the Report shows over \$100,000 in Income, this is due to funds received from Inframark on the last day of February, and includes Impact Fees, Tap Inspection Fees and other miscellaneous deposits collected by Inframark. This excess is in the income account because Bott & Douthitt did not have time to move the money to the appropriate accounts. Mr. Douthitt re-iterated that this money is not really revenue because it will be passed through to pay corresponding charges.

Following Mr. Douthitt's presentation, upon motion by Director Kelly, seconded by Director Harris and unanimously carried, the Board approved the above-referenced Accounting Report and disbursements.

4. Josh Fort with WLE reviewed the monthly WLE Landscaping Service Report, provided in advance to Inframark. In Mr. Fort's report, he mentioned that he had three priorities:

- **Limb Cleanup:** Mr. Fort confirmed that the initial clean-up was completed but there are still areas that remain that are not visible from the street. He noted that Hays County WCID No. 1 Board has requested a proposal for additional areas and asked if there are additional areas that the District would like to have cleaned up.

- **The Mesa Verde Proposal:** Mr. Fort showed before, during and after photos of the Mesa Verde plantings. Director Carroll asked Director Bethke if she was

happy with the work. She confirmed that it looked good and hopefully will thrive.

- **Site Audit Belterra:** Mr. Fort mentioned that they found a mainline break in the irrigation system and fixed it two days ago.

- **Lantana:** Mr. Fort presented the color choices to the Board. After a discussion, the Board decided on yellow, red and white Lantana for the spring planting.

5. Lauren Barzilla of CMA presented CMA's monthly Joint Wastewater Treatment Plant ("WWTP") and 210 Reuse Irrigation engineering report.

Ms. Barzilla began her report by presenting a Wastewater Treatment Plant Construction Project Status for April 2021. This report will be posted on the Google Drive and will indicate project status, percentage completed and proposed completion date with respect to the construction projects below. After review of the Construction Project Status, Ms. Barzilla continued with the following report:

I. **Potential action items for the meeting:**

- a) Approval of Pay Application No. 7 for \$10,899.00 for 12" ductile iron piping and installation, miscellaneous metals and walkways and the electrical work for the Drum Screen Replacement and Site Plan Revisions;

II. **Drum Screen Replacement:**

- a) Construction updates: CMA is waiting on the fabrication and delivery of the stairs; and
- b) Recommend approval of Pay Application No. 7 – Drum Screen Replacements and Site plan Revisions for \$10,899.00; and

III. **EQ Tank Blower Replacement:**

- a) Project design is ongoing; and
- b) Construction Updates can be found on the google drive in the PDF called Ongoing Projects at the WWTP.

IV. **Belterra Wastewater Treatment Plant Weir Overflow:**

- a) Discuss scope of services; and
- b) Construction Updates can be found on the google drive in the PDF called Ongoing Projects at the WWTP.

V. **Wastewater Summary:**

- a) Average Daily Wastewater Usage (February 2021) = 512,360 gpd; and
- b) 90% of Permitted Capacity = 450,000 gpd

Lauren Barzilla recommended approval of the following item:

- a) **Approval of Pay Application No. 7 for \$10,899.00;** Upon motion by Director McGillicuddy, seconded by Director Harris and unanimously carried, the Board approved Pay Application No. 7.

During her report, Ms. Barzilla noted that she is creating a wastewater use summary chart that will be presented to the Board at all of its future monthly Board Meetings.

6. Ms. Barzilla then moved on to CMA's District Engineering Report. A summary of her report is as follows:

- I. Potential action items for meeting: None
- II. Fire Station: Completion of the entire project is expected at the end of May.
- III. Naples Sidewalk Extension and Trail Project:
 - a) The project design is ongoing.
 - b) We are waiting on direction regarding the Naples sidewalk extension. An exhibit was provided to the Parks Committee for public comment.
- IV. Section 20-1, 20-2 and 21-2 Warranty: Discuss Section 21-2 Pond 1 wall warranty items and recommendation from structural engineer.

With respect to Item IV above, the Board discussed the Mesa Verde pond and the cracks in the wall of the pond, and reviewed pictures of the wall and a google earth pdf. They voiced their concern that the two-year warranty is almost up. Ms. Barzilla explained that CC Carlton had a structural engineer look at the pond and they provided a letter report concluding that the cracks are not structural and therefore would not be covered under the structural defect warranty. The Board discussed their concerns regarding future issues with the pond. Ms. Barzilla assured them that if there are future issues, based on the report from the structural engineer, it will not be because of these cracks. She recommended clearing the warranty issue.

During last months' meeting, the Board discussed the Naples Sidewalk Extension and Trail Project and requested that a survey be sent to the residents depicting the project and asking the residents to give their opinion on the usefulness of the project. Ms. Hester noted that the survey will be sent out tomorrow with the map prepared by Ms. Barzilla. Ms. Bethke noted that she believes we should send the survey to all Belterra residents and not just this District's residents. When the map was shown on screen, a discussion followed on how to make the map easier for the residents to read. The Board requested several changes to the map, and Ms. Barzilla confirmed that she will revise the map in accordance with their instructions and get it to Ms. Hester on Monday to send out.

Upon motion by Director McGillicuddy, seconded by Director Bethke and unanimously carried, the Board accepted the monthly Engineering Reports.

7. Ms. Hester reviewed Inframark's General Manager's Report, and in particular, the executive summary memorandum dated April 14, 2021. Ms. Hester gave the following updates:

- **Wastewater Treatment Plant:**
 - a. All facilities are in compliance for the Month of March;
 - b. Daily average flows are 315,000 gallons a day, 63% capacity;

- c. Scheduling cleaning of MBR basin this Month;
 - d. EQ Rehab last items to complete are the handrails and catwalk schedule completion is April 16, 2021;
 - e. EQ Tank blowers and piping have been delivered;
 - f. Damages to facilities due to winter storm are below insurance deductible. Damages are estimated at \$4,200.00; and
 - g. Repaired air header that was causing noise.
- **Re-Use Water System - Drip System:**
 - a. Tank level is back down to 6 feet;
 - b. Full inspection of all fields and control system scheduled in May; and
 - c. Turned off 210 irrigation behind Mendocino due to saturation.
- **Distribution System – Billing:**
 - a. 666 AMI meters installed, 44 users are on the portal. 190 AMI meters installed in March;
 - b. To complete the AMI project this year we would need 200 more meters and 500 endpoints;
 - c. Estimate for materials to complete the AMI project is \$95,000 for meters and \$25,000 for installation;
 - d. Ordered endpoints for master meters so that we can retrieve reads remotely on "Eye on Water"; and
 - e. Next month we will include in our report the reads for water flows daily.
- **Collection System:**
 - a. PM completed on pumps and motors at all lift stations;
 - b. PM completed on generators at all lift stations;
 - c. Pulled pumps at LS 5 Catalina replaced cables;
 - d. Looking at possible infiltration issues in section 21 - LS 6 pump run times high during rain events; and
 - e. 270 Kiras Ct customer reported backup. Found blockage on customer side.
- **Drainage/Ponds:**
 - a. Cleaned inlet out gabion walls on Estes Pond;
 - b. Section 21 ponds have been cleaned;
 - c. Cleaned inlets along Belterra Dr to Sawyer; and
 - d. Several others are scheduled for May.
- **Parks – Trails:**
 - a. WLE working on down trees and pick up in the greenbelt; and
 - b. Survey for sidewalk extension at Belterra Dr to school.

- **Construction:**
 - a. 182 CSI builder inspections completed in March; and
 - b. Several violations on erosion control - fines sent.
- **Customer Care Committee (“CCC”):**
 - a. Meet to review water relief from winter storm - determined no action required; and
 - b. Scheduling next meeting to review security and touchstone.
- **Infrastructure Committee:** Hays Co. WCID No. 1 met on site to discuss the overflow options.

During Ms. Hester’s report regarding completion of installation of all AMI meters, she mentioned that \$120,000 would be needed to complete the AMI project this year. Ms. Hester noted we are coming up on the summer months, which is when the residents question the accuracy of their water usage. She noted that Inframark still has the staff from Houston available and now would be a great time to complete the installation of the AMI meters, especially considering that the price for the installation materials has increased by \$5 since the winter storm and prices are expected to continue to increase.

Upon motion by Director Bethke, seconded by Director Harris and unanimously carried, the Board authorized Inframark to buy and install the necessary AMI meters to complete this project.

Director Bethke then asked if WLE is going to give the Board a proposal for more winter storm damage clean-up at the next board meeting. Ms. Hester noted that she will ask WLE for a proposal.

Ms. Hester informed the Board that the District has a new representative at TDS that she would like to introduce to the Board.

Upon motion by Director Harris, seconded by Director Lee and unanimously carried, the Board accepted the General Manager’s Report.

8. In furtherance of matters discussed in prior Board meetings with respect to services being provided by Touchstone, the Customer Care Committee did not have an update on this issue.

9. The Board then discussed the decision by the Customer Care Committees of Hays County No. 1 and No. 2 not to issue a credit to the customers impacted by the winter storm. It was noted that if any resident suffered damages during the winter storm, the District’s policy is to offer relief on a case-by-case basis. Director McGillicuddy requested that Inframark send a message to the residents reminding them of this policy. Ms. Hester confirmed that she would get the message out.

10. Update on 2021 legislative session: Mr. Barrett stated that there is nothing to report that would impact the District and that the PUA bill that he was concerned about is not moving so it should not present any future issue for the District.

11. Mr. Kutac confirmed that all filing requirements regarding SB625 for Special Purpose District filings have been met for 2021.

12. Mr. Kutac confirmed that he reviewed the Order Designating Offices Outside the District and it includes the CMA offices, the Belterra Recreation Center and the Rooster Springs Elementary School designated as meeting places.

13. Mr. Kutac stated that there is nothing new to report with respect to water supply with LCRA and water service through West Travis County PUA.

14. Committee Meetings: Ms. Hester stated that she will schedule upcoming committee meetings.

Director Bethke questioned whether the District's budget is stable enough to consider an "over 65 tax exemption." It was determined that this would be discussed at a future budget meeting.

15. Executive Session: No Executive Session was required.

16. There being no further business to conduct, Director Kelly moved that the meeting be adjourned, which motion was seconded by Director McGillicuddy and unanimously approved, and the Board adjourned until further call.

APPROVED AND ADOPTED on the 20th day of May, 2021.

Sean McGillicuddy, Secretary

(DISTRICT SEAL)

ITEM NO. 3

Hays County W.C.I.D. No. 2

Accounting Report

May 20, 2021

- Review Cash Activity Report, including Receipts and Expenditures
 - ☑ Action Items:
 - Approval of director and vendor payments.
 - Approval of fund transfers.
- Review March 31, 2021 Financial Statements.

2021

Hays County W.C.I.D. No. 2

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Hays County W.C.I.D. No. 2
Cash Activity Report
March 31, 2021 - May 20, 2021

				BancorpSouth
				Operating Account
Cash - Reconciled Balance as of March 31, 2021				\$ 754,864.30
Subsequent Activity Through May 20, 2021				56,640.14
Expenditures Approved April 15, 2021	#5111 - #5128		(154,239.87)	
Expenditures Approved April 15, 2021	ACH A T & T		(441.33)	
Deposit	Pool Deposit and Inspection Fees		9,000.00	
Deposit	Builder Fines		1,568.62	
Deposit	Inframark		65,108.00	
A T & T	ACH Telephone - April 2021		(441.56)	
Pedernales Electric Cooperative, Inc.	ACH Utilities - March 2021		(723.45)	
Pedernales Electric Cooperative, Inc.	ACH Utilities - April 2021		(702.63)	
Service Collections			136,788.46	
Adjustment to Reclass Stale Checks to Unclaimed Property			723.90	
Subtotal - BancorpSouth Operating Account			<u>56,640.14</u>	
Expenditures to be Approved at May 20, 2021 Board Meeting				(187,665.44)
Lynn J. Lee	5129	Director Fees	277.05	
Samantha E Bethke	5130	Director Fees	415.57	
William B Harris, III	5131	Director Fees	403.58	
William C Kelly	5132	Director Fees	277.05	
	5133	Pool Deposit Refund	1,500.00	
	5134	Pool Deposit Refund	2,000.00	
Pool Pros Custom Pools & Spas, Inc.	5135	Pool Deposit Refund	2,000.00	
Pool Pros Custom Pools & Spas, Inc.	5136	Pool Deposit Refund	2,000.00	
	5137	Pool Deposit Refund	1,500.00	
Andy Barrett & Associates	5138	Legal Fees (Retainer) - May 2021	1,380.00	
Aquatic Features, Inc.	5139	Wet Pond Maintenance	517.00	
Arbitrage Compliance Specialists, Inc.	5140	Bond Mgmt SR2016 Refunding	3,250.00	
Badger Meter	5141	AMI Meter	598.97	
Bott & Douthitt, P.L.L.C.	5142	Accounting Services - April 2021	3,500.00	
CMA Engineering, Inc.	5143	Engineering Fees - March 2021	23,451.32	
Inframark, LLC	5144	Operations - April 2021/Add t onal Maintenance - March 2021	38,951.79	
Law Office of Matthew B Kutac, PLLC	5145	Legal Fees - April 2021	5,880.00	
Texas Disposal Systems, Inc.	5146	Garbage Service - April 2021	21,675.43	
West Travis County PUA	5147	Purchased Water - April 2021	49,347.43	
Winstead	5148	Legal Fees - April 2021	5,590.35	
WLE, LLC.	5149	Landscape Maintenance	22,846.82	
Sean McGill cuddy	5151	Director Fees	303.08	
Subtotal - BancorpSouth Operating Account			<u>187,665.44</u>	
Transfer Requests to be Approved May 20, 2021				(7,500.00)
Hays County WCID No. 2	5150	Transfer from BancorpSouth Operating to Manager's	<u>(7,500.00)</u>	
			<u>(7,500.00)</u>	
Projected Balance as of May 20, 2021				\$ 616,339.00

Hays County W.C.I.D. No. 2
Cash Activity Report
March 31, 2021 - May 20, 2021

		<u>BancorpSouth</u>
		<u>Manager's</u>
		<u>Account</u>
Cash - Reconciled Balance as of March 31, 2021		\$ 19,868.10
Subsequent Activity Through May 20, 2021		(2,487.22)
Transfer Approved April 15, 2021	Transfer from Bancorp Operating to Bancorp Manager's	12,000.00
Expenditures Approved April 15, 2021	#10047	(6,145.09)
Expenditures Approved April 15, 2021	EFTPS - Payroll Tax - March 2021	(734.58)
U S Treasury	EFTPS Payroll Tax - April 2021	(339.44)
Texas Community Propane, LTD	10048 Utilities - March 2021	(129.03)
██████	10049 Customer Refund	(45.12)
██████	10050 Customer Refund	(30.77)
██████	10051 Customer Refund	(315.17)
██████	10052 Customer Refund	(188.11)
██████	10053 Customer Refund	(114.89)
LCRA	10054 Raw Water Purchases - April 2021	(6,445.02)
Subtotal-BancorpSouth Manager's Account		<u>(2,487.22)</u>
Transfer Requests to be Approved May 20, 2021		7,500.00
Hays County WCID No. 2	Transfer from Bancorp Operating to Bancorp Manager's	7,500.00
		7,500.00
Projected Balance as of May 20, 2021		\$ 24,880.88

Hays County W.C.I.D. No. 2

Cash/Investment Activity Report

March 31, 2021 - May 20, 2021

	Maturity Date	Interest Rates	Balance 3/31/2021	Subsequent		Subtotal 5/20/2021	Transfers to be Approved 5/20/2021		Projected Balance 5/20/2021
				Receipts	Disbursements				
General Fund -									
BancorpSouth Checking Account (Operating)	n/a	0.0000%	754 864.30	213 188.98	(344 214 28)	623 839.00	(7 500.00)	(1)	616 339.00
BancorpSouth Checking Account (Manager's)	n/a	0.0000%	19 868.10	12 000.00	(14 487 22)	17 380.88	7 500.00	(1)	24 880.88
BancorpSouth Checking Account (Park Fees)	n/a	0.0000%	408 386.13	-	-	408 386.13	-		408 386.13
TexPool - Operating Account	n/a	0.0101%	4 182 396.35	-	(63 335 61)	4 119 060.74	(209 704.34)	(2)	3 909 356.40
Total - General Fund			5,365,514.88	225,188.98	(422,037.11)	5,168,666.75	(209,704.34)		4,958,962.41
Debt Service Fund -									
BancorpSouth Debt Service Account	n/a	0.0001%	19 365.85	-	-	19 365.85			19 365.85
TexPool - Debt Service Roads Bonds Account	n/a	0.0101%	2 502.87	-	-	2 502.87	-		2 502.87
TexPool - Debt Service Account	n/a	0.0101%	3 546 708.59	-	-	3 546 708.59	-		3 546 708.59
TexPool - Tax Account	n/a	0.0101%	475 199.36	49 132.81	-	524 332.17	-		524 332.17
Total - Debt Service Fund			4,043,776.67	49,132.81	-	4,092,909.48	-		4,092,909.48
Capital Project Fund -									
TexPool - SR2020 Capital Projects	n/a	0.0101%	553 000.98	-	-	553 000.98	-		553 000.98
Total - Capital Project Fund			553,000.98	-	-	553,000.98	-		553,000.98
Total - All Funds			\$ 9,962,292.53	\$ 274,321.79	\$ (422,037.11)	\$ 9,814,577.21	\$ (209,704.34)		\$ 9,604,872.87

Transfer Letter Information:

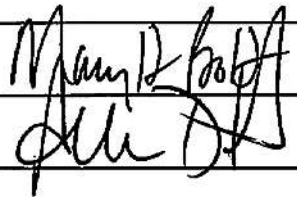
⁽¹⁾ Transfer funds from BancorpSouth Operating Account to BancorpSouth Manager's Account (check #5150): \$7 500.00

⁽²⁾ Transfer funds from TexPool Operating Account to Hays County WCID No. 1 TexPool Operating Account: \$209 704.34

HAYS COUNTY W.C.I.D. NO. 2
SCHEDULE OF TEMPORARY INVESTMENTS
JAN 1, 2021 to MAR 31, 2021

FUNDS	IDENTIFICATION	INTEREST RATE	INTEREST 1/1-3/31	BEG. BK VAL 1/1/2021	END. BK VAL 3/31/2021	BEG. MKT VAL 1/1/2021	END. MKT VAL 3/31/2021	TRADE DATE	MATURITY DATE	DAYS	G/L ACCOUNT
GENERAL FUND:	<u>TexPool - Operating Account</u>										
	Texas Local Government Investment Pool	0.0157%	493.97	4,311,858.51	4,182,396.35	4,311,858.51	4,182,396.35				1101
TOTAL GENERAL OPERATING FUND			493.97	4,311,858.51	4,182,396.35	4,311,858.51	4,182,396.35				
DEBT SERVICE FUND:	<u>BancorpSouth - Debt Service</u>	0.0100%	11.39	19,354.46	19,365.85	19,354.46	19,365.85				1165
	<u>TexPool - Debt Service Account Roads</u>										
	Texas Local Government Investment Pool	0.0157%	0.21	2,502.66	2,502.87	2,502.66	2,502.87				
	<u>TexPool - Debt Service Investments</u>										
	Texas Local Government Investment Pool	0.0157%	174.85	1,209,558.96	3,546,708.59	1,209,558.96	3,546,708.59				1169
	<u>TexPool - Tax Account</u>										
	Texas Local Government Investment Pool	0.0157%	242.83	2,608,062.50	475,199.36	2,608,062.50	475,199.36				1172
TOTAL DEBT SERVICE FUND			429.28	3,839,478.58	4,043,776.67	3,839,478.58	4,043,776.67				
CAPITAL PROJECTS FUND:	<u>TexPool - SR2020 Capital Account</u>										
	Texas Local Government Investment Pool	0.0157%	324.55	5,806,841.43	553,000.98	5,806,841.43	553,000.98				1146
TOTAL CAPITAL PROJECTS FUND			324.55	5,806,841.43	553,000.98	5,806,841.43	553,000.98				
TOTAL ALL FUNDS			1,247.80	13,958,178.52	8,779,174.00	13,958,178.52	8,779,174.00				

This quarterly report is in full compliance with the investment strategy as established for the Public Funds Investment Act (Chapter 2459, amending Chapter 2256); and Investment Policy and Strategies set forth by



Tax Collection Report

Recap & Standings Report

Cycles: All Taxing Units: Dripping Spr... Transaction Date Range: 03/01/2021 to 03/31/2021 Sorted By: By Year, Ascending Options: Separate Rollbacks, Include

Appraisal

WHC2 (Hays County WCID #2)

Taxing Unit Totals (IS,MO,RB,SA)

Taxing Unit Totals (IS,MO,RE,SA)									
	Beg. Uncollected	Adjustments	Adjusted Uncollected	Collections	P&I Collected	Credits / Discounts Allowed	Atty. Fee Collected	Variance	Uncollected Balance
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2001 & prior	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2002	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2003	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2004	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2005	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2006	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2007	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2008	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2009	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2010	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	365.97
2011	365.97	0.00	365.97	0.00	0.00	0.00	0.00	0.00	1,637.21
2012	1,637.21	0.00	1,637.21	0.00	0.00	0.00	0.00	0.00	2,183.39
2013	2,183.39	0.00	2,183.39	0.00	0.00	0.00	0.00	0.00	2,401.73
2014	2,401.73	0.00	2,401.73	0.00	0.00	0.00	0.00	0.00	2,564.62
2015	2,564.62	0.00	2,564.62	0.00	0.00	0.00	0.00	0.00	2,697.45
2016	2,697.45	0.00	2,697.45	0.00	0.00	0.00	0.00	0.00	2,947.27
2017	2,947.27	0.00	2,947.27	0.00	0.00	0.00	0.00	0.00	3,021.02
2018	3,021.02	0.00	3,021.02	0.00	0.00	0.00	0.00	0.00	3,183.34
2019	3,183.34	0.00	3,183.34	0.00	0.00	0.00	0.00	0.00	3,183.34
2019	3,183.34	0.00	3,183.34	0.00	0.00	0.00	0.00	0.00	3,183.34
2019	3,183.34	0.00	3,183.34	0.00	0.00	0.00	0.00	0.00	3,183.34
2019	3,183.34	0.00	3,183.34	0.00	0.00	0.00	0.00	0.00	3,183.34
2019	3,183.34	0.00	3,183.34	0.00	0.00	0.00	0.00	0.00	3,183.34
2019	3,183.34	0.00	3,183.34	0.00	0.00	0.00	0.00	0.00	3,183.34
2019	3,183.34	0.00	3,183.34	0.00	0.00	0.00	0.00	0.00	3,183.34
2019	3,183.34	0.00	3,183.34	0.00	0.00	0.00	0.00	0.00	3,183.34
2019	3,183.34	0.00	3,183.34	0.00	0.00	0.00	0.00	0.00	3,183.34
2019	3,183.34	0.00	3,183.34	0.00	0.00	0.00	0.00	0.00	3,183.34
2019	3,183.34	0.00	3,183.34	0.00	0.00	0.00	0.00	0.00	3,183.34
2019	3,183.34	0.00	3,183.34	0.00	0.00	0.00	0.00	0.00	3,183.34
2019	3,183.34	0.00	3,183.34	0.00	0.00	0.00	0.00	0.00	3,183.34
2019	3,183.34	0.00	3,183.34	0.00	0.00	0.00	0.00	0.00	3,183.34
2019	3,183.34	0.00	3,183.34	0.00	0.00	0.00	0.00	0.00	3,183.34
2019	3,183.34	0.00	3,183.34	0.00	0.00	0.00	0.00	0.00	3,183.34
2019	3,183.34	0.00	3,183.34	0.00	0.00	0.00	0.00	0.00	3,183.34
2019	3,183.34	0.00	3,183.34	0.00	0.00	0.00	0.00	0.00	3,183.34
2019	3,183.34	0.00	3,183.34	0.00	0.00	0.00	0.00	0.00	3,183.34
2019	3,183.34	0.00	3,183.34	0.00	0.00	0.00	0.00	0.00	3,183.34
2019	3,183.34	0.00	3,183.34	0.00	0.00	0.00	0.00	0.00	3,183.34
2019	3,183.34	0.00	3,183.34	0.00	0.00	0.00	0.00	0.00	3,183.34
2019	3,183.34	0.00	3,183.34	0.00	0.00	0.00	0.00	0.00	3,183.34
2019	3,183.34	0.00	3,183.34	0.00	0.00	0.00	0.00	0.00	3,183.34
2019	3,183.34	0.00	3,183.34	0.00	0.00	0.00	0.00	0.00	3,183.34
2019	3,183.34	0.00	3,183.34	0.00	0.00	0.00	0.00	0.00	3,183.34
2019	3,183.34	0.00	3,183.34	0.00	0.00	0.00	0.00	0.00	3,183.34
2019	3,183.34	0.00	3,183.34	0.00	0.00	0.00	0.00	0.00	3,183.34
2019	3,183.34	0.00	3,183.34	0.00	0.00	0.00	0.00	0.00	3,183.34
2019	3,183.34	0.00	3,183.34	0.00	0.00	0.00	0.00	0.00	3,183.34
2019	3,183.34	0.00	3,183.34	0.00	0.00	0.00	0.00	0.00	3,183.34
2019	3,183.34	0.00	3,183.34	0.00	0.00	0.00	0.00	0.00	3,183.34
2019	3,183.34	0.00	3,183.34	0.00	0.00	0.00	0.00	0.00	3,183.34
2019	3,183.34	0.00	3,183.34	0.00	0.00	0.00	0.00	0.00	3,183.34
2019	3,183.34	0.00	3,183.34	0.00	0.00	0.00	0.00	0.00	3,183.34
2019	3,183.34	0.00	3,183.34	0.00	0.00	0.00	0.00	0.00	3,183.34
2019	3,183.34	0.00	3,183.34	0.00	0.00	0.00	0.00	0.00	3,183.34
2019	3,183.34	0.00	3,183.34	0.00	0.00	0.00	0.00	0.00	3,183.34
2019	3,183.34	0.00	3,183.34	0.00	0.00	0.00	0.00	0.00	3,183.34
2019	3,183.34	0.00	3,183.34	0.00	0.00	0.00	0.00	0.00	3,183.34
2019	3,183.34	0.00	3,183.34	0.00	0.00	0.00	0.00	0.00	3,183.34
2019	3,183.34	0.00	3,183.34	0.00	0.00	0.00	0.00	0.00	3,183.34
2019	3,183.34	0.00	3,183.34	0.00	0.00	0.00	0.00	0.00	3,183.34
2019	3,183.34	0.00	3,183.34	0.00	0.00	0.00	0.00	0.00	3,183.34
2019	3,183.34	0.00	3,183.34	0.00	0.00	0.00	0.00	0.00	3,183.34
2019	3,183.34	0.00	3,183.34	0.00	0.00	0.00	0.00	0.00	3,183.34
2019	3,183.34	0.00	3,183.34	0.00	0.00	0.00	0.00	0.00	3,183.34
2019	3,183.34	0.00	3,183.34	0.00	0.00	0.00	0.00	0.00	3,183.34
2019	3,183.34	0.00	3,183.34	0.00	0.00	0.00	0.00	0.00	3,183.34
2019	3,183.34	0.00	3,183.34	0.00	0.00	0.00	0.00	0.00	3,183.34
2019	3,183.34	0.00	3,183.34	0.00	0.00	0.00	0.00	0.00	3,183.34
2019	3,183.34	0.00	3,183.34	0.00	0.00	0.00	0.00	0.00	3,183.34
2019	3,183.34	0.00	3,183.34	0.00	0.00	0.00	0.00	0.00	3,183.34
2019	3,183.34	0.00	3,183.34	0.00	0.00	0.00	0.00	0.00	3,183.34
2019	3,183.34	0.00	3,183.34	0.00	0.00	0.00	0.00	0.00	3,183.34
2019	3,183.34	0.00	3,183.34	0.00	0.00	0.00	0.00	0.00	3,183.34
2019	3,183.34	0.00	3,183.34	0.00	0.00	0.00	0.00	0.00	3,183.34
2019	3,183.34	0.00	3,183.34	0.00	0.00	0.00	0.00	0.00	3,183.34
2019	3,183.34	0.00	3,183.34	0.00	0.00	0.00	0.00	0.00	3,183.34
2019	3,183.34	0.00	3,183.34	0.00	0.00	0.00	0.00	0.00	3,183.34
2019	3,183.34	0.00	3,183.34	0.00	0.00	0.00	0.00	0.00	3,183.34
2019	3,183.34	0.00	3,183.34	0.00	0.00	0.00	0.00	0.00	3,183.34
2019	3,183.34	0.00	3,183.34	0.00	0.00	0.00	0.00	0	

HAYS COUNTY WCID NO. 2
ANALYSIS OF TAXES COLLECTED FOR RECONCILIATION
FY 2020-2021

TAX YEAR	2020			Prior Years			TOTAL		
	General Fund	Debt Service Fund	Total	General Fund	Debt Service Fund	Total	General Fund	Debt Service Fund	Total
PERCENTAGE	\$ 0.1750	\$ 0.6900	\$ 0.8650	\$ -	\$ -	\$ -			
COLLECTIONS:									
OCT									
TAX ADJUSTMENTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
BASE TAX REV	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TAXES	0.00	0.00	0.00	232.55	648.32	880.87	232.55	648.32	880.87
PENALTY	0.00	0.00	0.00	48.84	136.16	185.00	48.84	136.16	185.00
NOV									
TAX ADJUSTMENTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
BASE TAX REV	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TAXES	1,633.94	6,442.39	8,076.33	0.00	0.00	0.00	1,633.94	6,442.39	8,076.33
PENALTY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
DEC									
TAX ADJUSTMENTS	33,061.02	130,354.89	163,415.91	(80.04)	(223.15)	(303.19)	32,980.98	130,131.74	163,112.72
BASE TAX REV	0.00	0.00	0.00	(80.04)	(223.15)	(303.19)	(80.04)	(223.15)	(303.19)
TAXES	523,489.71	2,064,045.12	2,587,534.83	0.00	0.00	0.00	523,489.71	2,064,045.12	2,587,534.83
PENALTY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
JAN									
TAX ADJUSTMENTS	4,357.36	17,180.46	21,537.82	0.00	0.00	0.00	4,357.36	17,180.46	21,537.82
BASE TAX REV	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TAXES	177,260.71	698,913.68	876,174.39	0.00	0.00	0.00	177,260.71	698,913.68	876,174.39
PENALTY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FEB									
TAX ADJUSTMENTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
BASE TAX REV	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TAXES	63,731.57	251,284.46	315,016.03	0.00	0.00	0.00	63,731.57	251,284.46	315,016.03
PENALTY	211.33	833.22	1,044.55	0.00	0.00	0.00	211.33	833.22	1,044.55
MAR									
TAX ADJUSTMENTS	1,929.65	7,608.32	9,537.97	0.00	0.00	0.00	1,929.65	7,608.32	9,537.97
BASE TAX REV	0.01	0.02	0.03	0.00	0.00	0.00	0.01	0.02	0.03
TAXES	18,872.72	74,412.43	93,285.15	0.00	0.00	0.00	18,872.72	74,412.43	93,285.15
PENALTY	1,058.83	4,174.80	5,233.63	0.00	0.00	0.00	1,058.83	4,174.80	5,233.63
APR									
TAX ADJUSTMENTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
BASE TAX REV	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TAXES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PENALTY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
MAY									
TAX ADJUSTMENTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
BASE TAX REV	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TAXES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PENALTY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
JUN									
TAX ADJUSTMENTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
BASE TAX REV	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TAXES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PENALTY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
JUL									
TAX ADJUSTMENTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
BASE TAX REV	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TAXES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PENALTY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
AUG									
TAX ADJUSTMENTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
BASE TAX REV	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TAXES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PENALTY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SEP									
TAX ADJUSTMENTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
BASE TAX REV	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TAXES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PENALTY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL									
BASE TAX REV	0.01	0.02	0.03	(80.04)	(223.15)	(303.19)	(80.04)	(223.12)	(303.16)
TAXES	784,988.64	3,095,098.09	3,880,086.73	232.55	648.32	880.87	785,221.19	3,095,746.41	3,880,967.60
PENALTY	1,270.15	5,008.03	6,278.18	48.84	136.16	185.00	1,318.99	5,144.19	6,463.18
TOTAL DISTRIBUTION	786,258.80	3,100,106.14	3,886,364.94	201.35	561.33	762.68	786,460.15	3,100,667.47	3,887,127.62
BEGINNING									
TAXES RECEIVABLE	770,401.13	3,037,581.59	3,807,982.72	9,273.93	12,608.94	21,882.87	779,675.05	3,050,190.54	3,829,865.59
TAX ADJUSTMENTS	39,348.03	155,143.67	194,491.70	(80.04)	(223.15)	(303.19)	39,267.99	154,920.52	194,188.51
BASE TAX REV	(0.01)	(0.02)	(0.03)	80.04	223.15	303.19	80.04	223.12	303.16
LESS: COLLECTIONS	(784,988.64)	(3,095,098.09)	(3,880,086.73)	(232.55)	(648.32)	(880.87)	(785,221.19)	(3,095,746.41)	(3,880,967.60)
TAX REC @ END OF PERIOD	24,760.51	97,627.15	122,387.66	9,041.38	11,960.62	21,002.00	33,801.89	109,587.77	143,389.66

Financial Statements

Hays County W.C.I.D. No. 2
Accountant's Compilation Report
March 31, 2021

The District is responsible for the accompanying financial statements of the governmental activities of Hays County W.C.I.D. No. 2, as of and for the six months ended March 31, 2021, which collectively comprise the District's basic financial statements – governmental funds in accordance with the accounting principles generally accepted in the United States of America. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the financial statements nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on these financial statements.

The District has omitted the management's discussion and analysis, the Statement of Net Assets, and Statement of Activities that the Governmental Accounting Standards Board required to be presented to supplement the basic financial statements. Such missing 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 historic context.

In addition, the District has elected to omit substantially all of the disclosures and the statement of cash flows required by accounting principles generally accepted in the United States of America. If the omitted disclosures and components required by GASB 34 were included in the financial statements, they might influence the user's conclusions about the District's financial position, results of operations, and cash flows. Accordingly, these financial statements are not designed for those who are not informed about such matters.

Accounting principles generally accepted in the United States of America require that budgetary comparison information be presented to supplement the basic financial statements. Such information is presented for purposes of additional analysis and, although not a required 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 and for placing the basic financial statements in an appropriate operational, economic, or historical context. Such information is the responsibility of management. The required supplementary information was subject to our compilation engagement. We have not audited or reviewed the required supplementary information and do not express an opinion, a conclusion, nor provide any assurance on such information.

Supplementary Information

The supplementary information contained in the schedules described in the Supplementary Information Index is presented for purposes of additional analysis and is not a required part of the basic financial statements. This information is the representation of management. The information was subject to our compilation engagement, however, we have not audited or reviewed the supplementary information and, accordingly, do not express an opinion, a conclusion, nor provide any form of assurance on such supplementary information.

We are not independent with respect to Hays County W.C.I.D. No. 2.



BOTT & DOUTHITT, P.L.L.C.

May 17, 2021
Round Rock, TX

Hays County W.C.I.D. No. 2

Governmental Funds Balance Sheet

March 31, 2021

	Governmental Funds			Governmental Funds Total
	General Fund	Debt Service Fund	Capital Projects Fund	
Assets				
Cash and Cash Equivalents				
Cash	\$ 1,183,118.53	\$ 19,365.85	\$ -	\$ 1,202,484.38
Cash Equivalents	4,182,396.35	4,024,410.82	553,000.98	8,759,808.15
Receivables				
Service Accounts, net of allowance for doubtful accounts of \$ -	136,147.25	-	-	136,147.25
Accrued Service Revenue	156,259.13	-	-	156,259.13
A/R - Other	68,137.63	-	1,027.00	69,164.63
Property Taxes	33,801.90	109,587.77	-	143,389.67
Deposits Receivable	79,679.26	-	-	79,679.26
Interfund	270,097.23	-	-	270,097.23
Intergovernmental	1,868.47	-	-	1,868.47
Prepaid Maintenance CAP	24,112.81	-	-	24,112.81
Total Assets	\$ 6,135,618.56	\$ 4,153,364.44	\$ 554,027.98	\$10,843,010.98
Liabilities				
Accounts Payable	\$ 172,374.28	\$ -	\$ -	\$ 172,374.28
Accrued Expenses	231,419.46	-	-	231,419.46
Due to TCEQ	2,446.54	-	-	2,446.54
Payroll Taxes Payable	734.58	-	-	734.58
Customer Deposits	332,345.00	-	-	332,345.00
Review Fee Deposits	4,023.53	-	-	4,023.53
Unclaimed Property	2,674.28	-	-	2,674.28
Interfund Payable	-	269,097.23	1,000.00	270,097.23
Intergovernmental	273,039.95	-	-	273,039.95
Total Liabilities	1,019,057.62	269,097.23	1,000.00	1,289,154.85
Deferred Inflows of Resources				
Property Taxes	33,801.90	109,587.77	-	143,389.67
Total Deferred Inflows of Resources	33,801.90	109,587.77	-	143,389.67
Fund Balance				
Fund Balances:				
Restricted for -				
Debt Service	-	3,774,679.44	-	3,774,679.44
Capital Projects	-	-	553,027.98	553,027.98
Unassigned	5,082,759.04	-	-	5,082,759.04
Total Fund Balances	5,082,759.04	3,774,679.44	553,027.98	9,410,466.46
Total Liabilities and Fund Balances	\$ 6,135,618.56	\$ 4,153,364.44	\$ 554,027.98	\$10,843,010.98

Hays County W.C.I.D. No. 2

Statement of Revenues, Expenditures & Changes in Fund Balance-Governmental Funds

October 1, 2020 - March 31, 2021

	Governmental Funds			Governmental Funds Total
	General Fund	Debt Service Fund	Capital Projects Fund	
Revenues:				
Property taxes, including penalties	\$ 786,460.15	\$ 3,100,667.47	\$ -	\$ 3,887,127.62
Service revenues, including penalties	1,082,526.72	-	-	1,082,526.72
Tap connection fees	44,458.00	-	-	44,458.00
Inspection fees	33,650.00	-	-	33,650.00
Interest income	1,769.44	815.16	2,026.72	4,611.32
Park fees	4,500.00	-	-	4,500.00
Miscellaneous Income	154,082.74	-	-	154,082.74
Total Revenues	2,107,447.05	3,101,482.63	2,026.72	5,210,956.40
Expenditures:				
Current -				
District Facilities -				
Water Purchases	322,250.20	-	-	322,250.20
Operations - Base Fee	115,720.74	-	-	115,720.74
Maintenance - CAP	47,480.75	-	-	47,480.75
Meter Expense	54,499.26	-	-	54,499.26
Pond Maintenance	2,963.25	-	-	2,963.25
Landscape Maintenance	133,108.79	-	-	133,108.79
Landscape Maintenance - Mowing	900.00	-	-	900.00
Permit Fees	2,476.95	-	-	2,476.95
Security Expense	12,772.50	-	-	12,772.50
Utilities	134,359.19	-	-	134,359.19
Telephone/Internet	2,122.26	-	-	2,122.26
Joint Facilities -				
Participation Expenses	819,221.77	-	-	819,221.77
Administrative Services -				
Director Fees, including payroll taxes	11,141.80	-	-	11,141.80
Tax Appraisal/Collection Fees	2,736.81	10,790.91	-	13,527.72
Election Expense	2,823.96	-	-	2,823.96
Miscellaneous Expense	2,092.87	-	-	2,092.87
Bond Issue Expense	-	-	1,000.00	1,000.00
Professional Fees -				
Legal Fees	80,491.57	-	-	80,491.57
Accounting Fees	21,750.00	-	-	21,750.00
Engineering Fees	16,082.87	-	-	16,082.87
Financial Advisor Fees	505.78	1,994.22	-	2,500.00
Audit Fees	16,500.00	-	-	16,500.00
Debt Service				
Bond Interest	-	563,025.22	-	563,025.22
Arbitrage Review Fees	-	2,000.00	-	2,000.00
Paying Agent Fees	-	1,250.00	-	1,250.00
Capital Outlay	35,832.93	-	-	35,832.93
Total Expenditures	1,837,834.25	579,060.35	1,000.00	2,417,894.60
Excess/(Deficiency) of Revenues over Expenditures	269,612.80	2,522,422.28	1,026.72	2,793,061.80
Fund Balance, October 1, 2020	4,813,146.24	1,252,257.16	552,001.26	6,617,404.66
Fund Balance, March 31, 2021	\$ 5,082,759.04	\$ 3,774,679.44	\$ 553,027.98	\$ 9,410,466.46

Supplementary Information

Index

General Fund

- Budgetary Comparison Schedule
- Projection of Revenues & Expenses – Actual + Budget
- Joint Facility Allocation Analysis
- CAP Maintenance Analysis
- CAP Joint Maintenance Analysis
- Cash Reconciliations
- A/P Aging Summary

Debt Service Fund

- Debt Service Schedule

General Fund

Hays County W.C.I.D. No. 2
Actual/Budget Comparison
March 31, 2021

	Current Month			Year-to-Date		
	Actual	Budget	Variance	Actual	Budget	Variance
Water Related Income						
4000 · Water Service Fees	\$ 27,204	\$ 25,383	\$ 1,821	\$ 284,075	\$ 203,924	\$ 80,151
4002 · Purchased Water Adjustment	8,534	-	8,534	50,986	-	50,986
4300 · Water Tap Fee	1,550	4,950	(3,400)	32,308	27,500	4,808
Total Water Related Income	\$ 37,288	\$ 30,333	\$ 6,955	\$ 367,369	\$ 231,424	\$ 135,945
Water Related Expense						
6000 · PUA Bulk Water Purchases	16,649	10,233	(6,416)	126,893	82,211	(44,682)
6001 · LCRA Raw Water Purchase	2,010	1,397	(613)	15,903	11,226	(4,677)
6010 · Water Base Fee PUA	25,774	25,774	0	154,643	154,644	1
6070 · Raw Water Reservation Fee	4,135	4,135	(0)	24,811	24,810	(1)
6980 · Water Maintenance CAP	7,201	11,750	4,549	70,558	70,500	(58)
6985 · AMI Meters	599	158	(441)	3,637	945	(2,692)
7020 · Laboratory - Water	-	42	42	-	252	252
8650 · TCEQ Fees	-	-	-	2,477	2,000	(477)
Total Water Related Expense	\$ 56,367	\$ 53,489	\$ (2,878)	\$ 398,922	\$ 346,588	\$ (52,334)
Net Water Related	\$ (19,079)	\$ (23,156)	\$ 4,077	\$ (31,553)	\$ (115,164)	\$ 83,611
Sewer Related Income						
4100 · Wastewater Services Fees	18,883	16,610	2,273	120,591	99,660	20,931
4205 · Reclaimed Revenue	-	-	-	-	-	-
4400 · Wastewater Tap Fee	1,250	4,950	(3,700)	12,150	27,500	(15,350)
Total Sewer Related Income	\$ 20,133	\$ 21,560	\$ (1,427)	\$ 132,741	\$ 127,160	\$ 5,581
Sewer Related Expense						
6100 · Electricity	646	595	(51)	3,843	3,570	(273)
6105 · Gas	129	85	(44)	1,451	510	(941)
6120 · Mowing Facilities	150	150	-	900	900	-
6150 · Telephone	441	357	(84)	2,122	2,142	20
6980 · Operator Maintenance CAP						
Lift Station Maintenance CAP	13,162	1,750	(11,412)	20,571	10,500	(10,071)
Sewer Maintenance CAP	-	5,666	5,666	3,396	34,000	30,604
6981 · Joint Expenses						
Base Fee Operations	-	25,408	25,408	-	152,448	152,448
WWTP Maintenance CAP	-	13,304	13,304	-	79,824	79,824
Drip & Reuse Maint CAP	-	1,424	1,424	-	8,545	8,545
Membrane Expense	-	-	-	-	-	-
Drum Screens	-	-	-	-	-	-
Electricity - Sewer Plant	-	2,833	2,833	-	16,998	16,998
Telephone	-	70	70	-	420	420
Joint Engineering Fees	-	833	833	-	4,998	4,998
Joint Engineering Fees-Special	-	2,500	2,500	-	15,000	15,000
Joint Accounting Fees	-	1,000	1,000	-	6,000	6,000
Sewer Plant Mowing	-	250	250	-	1,500	1,500
Drip Field Mowing	-	1,221	1,221	-	7,325	7,325
210 Inspections & Repairs	-	2,848	2,848	-	17,088	17,088
Security System Monitoring	-	18	18	-	108	108
WWTP Trash Service	-	100	100	-	600	600
WWTP Insurance	-	-	-	-	-	-
WWTP TCEQ Fees	-	125	125	-	750	750
6990 · Joint - Participation Expenditures	209,704	-	(209,704)	819,222	-	(819,222)
Total Sewer Related Expense	\$ 224,233	\$ 60,537	\$ (163,696)	\$ 851,506	\$ 363,226	\$ (488,280)
Net Sewer Related	\$ (204,100)	\$ (38,977)	\$ (165,123)	\$ (718,765)	\$ (236,066)	\$ (482,699)
Trash Related Income						
4415 · Basic Services	104,612	92,736	11,876	624,390	556,416	67,974
Trash Related Expense						
6110 · Trash Services	21,635	21,533	(102)	128,599	129,198	599
Net Trash Related	\$ 82,978	\$ 71,203	\$ 11,775	\$ 495,791	\$ 427,218	\$ 68,573

Hays County W.C.I.D. No. 2
Actual/Budget Comparison
March 31, 2021

	Current Month			Year-to-Date		
	Actual	Budget	Variance	Actual	Budget	Variance
Overhead Related Income						
4200 · Application & Transfer Fees	60	583	(523)	2,360	3,498	(1,138)
4210 · Security Services Revenue	-	3,000	(3,000)	-	18,000	(18,000)
4250 · Penalties - Customers	25	1,666	(1,641)	125	9,996	(9,871)
4260 · Penalties - Builder Fines	1,048	-	1,048	3,388	-	3,388
4500 · Tap Inspection Fees	1,000	1,350	(350)	9,650	7,500	2,150
4600 · Customer Service Inspection Fee	4,850	5,400	(550)	24,000	30,000	(6,000)
4700 · Park Fees	-	6,750	(6,750)	4,500	37,500	(33,000)
4800 · Property Taxes	18,873	24,868	(5,995)	785,141	776,710	8,431
4850 · Property Tax Penalties/Interest	1,059	200	859	1,319	400	919
4900 · Interest Income	69	2,000	(1,931)	1,769	12,000	(10,231)
4960 · Miscellaneous Income	-	-	-	150,695	-	150,695
Total Overhead Related Income	\$ 26,983	\$ 45,817	\$ (18,834)	\$ 982,947	\$ 895,604	\$ 87,343
Overhead Related Expenses						
6090 · Commercial Insp & Taps						
6101 · Electricity - Street Lights	77	85	8	466	510	44
6115 · Security Services	2,129	3,000	871	12,773	18,000	5,228
6560 · Payroll Expenses	218	240	22	792	1,440	648
6751 · Director Fees	2,850	3,000	150	10,350	18,000	7,650
6752 · Director's Expense	-	250	250	-	1,500	1,500
6851 · Legal Notices	-	167	167	-	1,002	1,002
6800 · Legal Expenses						
General Legal Fees	4,760	4,760	-	28,560	28,560	-
Legal Fees - Barrett	1,380	1,380	-	8,280	8,280	-
Legal Project	1,120	1,120	-	6,720	6,720	-
Paralegal	5,743	4,583	(1,160)	36,932	27,498	(9,434)
6840 · Accounting Services	3,500	3,500	-	21,750	21,000	(750)
6900 · Engineering Expense						
General Engineering Fees	1,800	5,000	3,200	16,083	30,000	13,917
6975 · Base Fee Operations	22,486	18,647	(3,839)	115,721	111,882	(3,839)
6980 · Operator Maintenance CAP						
Detention Pond Maintenance CAP	-	541	541	1,411	3,250	1,839
Park Maintenance CAP	-	4,166	4,166	2,407	25,000	22,593
6995 · Wet Pond Maintenance	510	450	(60)	2,963	2,700	(263)
6996 · Sewer Line Televising Reserve	-	-	-	-	-	-
7002 · Pavement Repairs	-	-	-	-	-	-
7100 · Audit Fees	-	-	-	16,500	17,500	1,000
7150 · Financial Advisor Fees	-	-	-	506	-	(506)
7160 · Arbitrage Compliance Fees	-	-	-	-	-	-
7375 · Tax Collector/Appraisal Fees	1,373	1,880	507	2,737	3,790	1,053
7550 · Common Area Landscape	18,468	19,167	699	113,708	115,002	1,294
7551 · Other Landscape Maintenance	3,240	2,500	(740)	19,401	15,000	(4,401)
7600 · Insurance	-	-	-	-	-	-
7875 · Election Expense	-	-	-	2,824	-	(2,824)
7881 · Website	-	83	83	-	498	498
7885 · Membership Dues	-	208	208	675	1,248	573
8050 · Miscellaneous Expense	82	125	43	1,337	750	(587)
8060 · Bank Service Charges	9	-	(9)	81	-	(81)
9000 · Capital Expenditures	21,184	21,184	1	35,833	35,833	0
Total Overhead Related Expenses	\$ 90,926	\$ 96,036	\$ 5,110	\$ 458,808	\$ 494,963	\$ 36,155
Net Overhead Related	\$ (63,943)	\$ (50,219)	\$ (13,724)	\$ 524,140	\$ 400,641	\$ 123,499
Total Revenues	\$ 189,017	\$ 190,446	\$ (1,429)	\$ 2,107,447	\$ 1,810,604	\$ 296,843
Total Expenses	\$ 393,161	\$ 231,595	\$ (161,566)	\$ 1,837,834	\$ 1,333,975	\$ (503,859)
Other Sources/(Uses)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Net Income / Loss	\$ (204,144)	\$ (41,149)	\$ (162,995)	\$ 269,613	\$ 476,629	\$ (207,016)

Hays County W.C.I.D. No. 2

Revenues and Expenditures - General Operating Fund (Actual + Budget)

March 31, 2021

	Approved Bgt FY-2021	Actual Oct-20	Actual Nov-20	Actual Dec-20	Actual Jan-21	Actual Feb-21	Actual Mar-21	Budget Apr-21	Budget May-21	Budget Jun-21	Budget Jul-21	Budget Aug-21	Budget Sep-21	Act + Bgt FY-2021	Variance
Water Related Income															
4000 Water Service Fees	\$ 581,513	\$ 66,107	\$ 82,287	\$ 51,118	\$ 22,536	\$ 34,823	\$ 27,204	\$ 35,299	\$ 44,336	\$ 53,881	\$ 71,040	\$ 92,708	\$ 80,325	\$ 661,664	\$ 80,151
4002 Purchased Water Adjustment	-	8,381	8,447	8,489	8,547	8,588	8,534	-	-	-	-	-	-	50,986	50,986
4300 Water Tap Fee	55,000	-	5,425	16,808	-	8,525	1,550	4,400	4,400	4,950	4,400	4,400	4,950	59,808	4,808
Total Water Related Income	\$ 636,513	\$ 74,487	\$ 96,159	\$ 76,415	\$ 31,083	\$ 51,936	\$ 37,288	\$ 39,699	\$ 48,736	\$ 58,831	\$ 75,440	\$ 97,108	\$ 85,275	\$ 772,458	\$ 135,945
Water Related Expense															
6000 PUA Bulk Water Purchases	234,437	27,732	39,496	16,347	12,207	14,464	16,649	14,231	17,874	21,722	28,640	37,375	32,384	279,119	(44,682)
6001 LCRA Raw Water Purchase	32,016	3,872	2,498	3,131	2,511	1,880	2,010	1,943	2,441	2,966	3,911	5,104	4,425	36,693	(4,677)
6010 Water Base Fee PUA	309,287	25,774	25,774	25,774	25,774	25,774	25,774	25,774	25,774	25,774	25,774	25,774	25,773	309,286	1
6070 Raw Water Reservation Fee	49,621	4,135	4,135	4,135	4,135	4,135	4,135	4,135	4,135	4,135	4,135	4,135	4,136	49,622	(1)
6980 Water Maintenance CAP	141,000	2,589	-	6,628	50,958	3,182	7,201	11,750	11,750	11,750	11,750	11,750	11,750	141,058	(58)
6985 AMI Meters	1,890	1,238	600	601	-	599	599	157	158	157	158	157	158	4,582	(2,692)
7020 Laboratory - Water	500	-	-	-	-	-	-	42	42	42	42	42	38	248	252
8650 TCEQ Fees	2,000	-	2,477	-	-	-	-	-	-	-	-	-	-	2,477	(477)
Total Water Related Expense	\$ 770,751	\$ 65,340	\$ 74,980	\$ 56,616	\$ 95,585	\$ 50,034	\$ 56,367	\$ 58,032	\$ 62,174	\$ 66,546	\$ 74,410	\$ 84,337	\$ 78,664	\$ 823,085	\$ (52,334)
Net Water Related	\$ (134,238)	\$ 9,147	\$ 21,179	\$ 19,799	\$ (64,502)	\$ 1,902	\$ (19,079)	\$ (18,333)	\$ (13,438)	\$ (7,715)	\$ 1,030	\$ 12,771	\$ 6,611	\$ (50,627)	\$ 83,611
Sewer Related Income															
4100 Wastewater Services Fees	199,331	21,437	21,735	21,009	18,613	18,914	18,883	16,610	16,610	16,610	16,610	16,610	16,621	220,262	20,931
4205 Reclaimed Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4400 Wastewater Tap Fee	55,000	-	3,850	1,000	-	6,050	1,250	4,400	4,400	4,950	4,400	4,400	4,950	39,650	(15,350)
Total Sewer Related Income	\$ 254,331	\$ 21,437	\$ 25,585	\$ 22,009	\$ 18,613	\$ 24,964	\$ 20,133	\$ 21,010	\$ 21,010	\$ 21,560	\$ 21,010	\$ 21,010	\$ 21,571	\$ 259,912	\$ 5,581
Sewer Related Expense															
6100 Electricity	7,140	634	583	656	645	678	646	595	595	595	595	595	595	7,413	(273)
6105 Gas	1,020	159	75	121	80	887	129	85	85	85	85	85	85	1,961	(941)
6120 Mowing Facilities	1,818	150	150	150	150	150	150	150	150	150	150	150	168	1,818	-
6150 Telephone	4,284	301	300	300	301	479	441	357	357	357	357	357	357	4,264	20
6980 Operator Maintenance CAP	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Lift Station Maintenance CAP	21,000	1,400	-	5,315	-	694	13,162	1,750	1,750	1,750	1,750	1,750	1,750	31,071	(10,071)
Sewer Maintenance CAP	68,000	(554)	-	3,951	-	-	-	5,667	5,667	5,666	5,667	5,667	5,666	37,396	30,604
6981 Joint Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Base Fee Operations	304,903	-	-	-	-	-	-	25,408	25,408	25,408	25,408	25,408	25,415	152,455	152,448
WWTP Maintenance CAP	159,650	-	-	-	-	-	-	13,304	13,304	13,304	13,304	13,304	13,306	79,826	79,824
Drip & Reuse Maint CAP	17,091	-	-	-	-	-	-	1,424	1,425	1,424	1,424	1,424	1,425	8,546	8,545
Membrane Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Drum Screens	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Electricity - Sewer Plant	34,000	-	-	-	-	-	-	2,833	2,833	2,833	2,833	2,833	2,837	17,002	16,998
Telephone	840	-	-	-	-	-	-	70	70	70	70	70	70	420	420
Joint Engineering Fees	10,000	-	-	-	-	-	-	833	833	833	833	833	837	5,002	4,998
Joint Engineering Fees-Special	30,000	-	-	-	-	-	-	2,500	2,500	2,500	2,500	2,500	2,500	15,000	15,000
Joint Accounting Fees	12,000	-	-	-	-	-	-	1,000	1,000	1,000	1,000	1,000	1,000	6,000	6,000
Sewer Plant Mowing	3,000	-	-	-	-	-	-	250	250	250	250	250	250	1,500	1,500
Drip Field Mowing	14,649	-	-	-	-	-	-	1,221	1,220	1,221	1,221	1,221	1,220	7,324	7,325
210 Inspections & Repairs	34,181	-	-	-	-	-	-	2,848	2,848	2,848	2,848	2,848	2,853	17,093	17,088
Security System Monitoring	210	-	-	-	-	-	-	18	18	18	18	18	12	102	108
WWTP Trash Service	1,200	-	-	-	-	-	-	100	100	100	100	100	100	600	600
WWTP Insurance	6,250	-	-	-	-	-	-	-	-	-	-	-	6,250	6,250	-
WWTP TCEQ Fees	1,500	-	-	-	-	-	-	125	125	125	125	125	125	750	750
6990 Joint - Participation Expenditures	-	55,836	65,219	248,536	176,591	63,336	209,704	-	-	-	-	-	-	819,222	(819,222)
Total Sewer Related Expense	\$ 732,736	\$ 57,925	\$ 66,327	\$ 259,029	\$ 177,768	\$ 66,224	\$ 224,233	\$ 60,538	\$ 60,538	\$ 60,537	\$ 60,538	\$ 60,538	\$ 66,821	\$ 1,221,016	\$ (488,280)
Net Sewer Related	\$ (478,405)	\$ (36,488)	\$ (40,742)	\$ (237,020)	\$ (159,155)	\$ (41,260)	\$ (204,100)	\$ (39,528)	\$ (39,528)	\$ (38,977)	\$ (39,528)	\$ (39,528)	\$ (45,250)	\$ (961,104)	\$ (482,699)

Hays County W.C.I.D. No. 2
Revenues and Expenditures - General Operating Fund (Actual + Budget)
March 31, 2021

	Approved Bgt FY-2021	Actual Oct-20	Actual Nov-20	Actual Dec-20	Actual Jan-21	Actual Feb-21	Actual Mar-21	Budget Apr-21	Budget May-21	Budget Jun-21	Budget Jul-21	Budget Aug-21	Budget Sep-21	Act + Bgt FY-2021	Variance
Trash Related Income															
4415 Basic Services	1,112,832	102,575	103,465	104,035	104,485	105,219	104,612	92,736	92,736	92,736	92,736	92,736	92,736	1,180,806	67,974
Trash Related Expense															
6110 Trash Services	258,401	21,218	21,278	21,366	21,487	21,615	21,635	21,533	21,533	21,533	21,533	21,533	21,538	257,802	599
Net Trash Related	\$ 854,431	\$ 81,357	\$ 82,187	\$ 82,668	\$ 82,998	\$ 83,604	\$ 82,978	\$ 71,203	\$ 71,203	\$ 71,203	\$ 71,203	\$ 71,203	\$ 71,198	\$ 923,004	\$ 68,573
Overhead Related Income															
4200 Application & Transfer Fees	7,000	420	840	500	210	330	60	583	583	583	583	583	587	5,862	(1,138)
4210 Security Services Revenue	36,000	-	-	-	-	-	-	3,000	3,000	3,000	3,000	3,000	3,000	18,000	(18,000)
4250 Penalties - Customers	20,000	25	50	25	-	-	25	1,666	1,666	1,666	1,666	1,666	1,674	10,129	(9,871)
4260 Penalties - Builder Fines	-	2,046	108	-	(85)	270	1,048	-	-	-	-	-	-	3,388	3,388
4500 Tap Inspection Fees	15,000	-	3,150	550	-	4,950	1,000	1,200	1,200	1,350	1,200	1,200	1,350	17,150	2,150
4600 Customer Service Inspection Fee	60,000	5,250	3,100	2,250	4,000	4,550	4,850	4,800	4,800	5,400	4,800	4,800	5,400	54,000	(6,000)
4700 Park Fees	75,000	3,000	-	750	750	-	-	6,000	6,000	6,750	6,000	6,000	6,750	42,000	(33,000)
4800 Property Taxes	798,310	233	1,634	523,410	177,261	63,732	18,873	6,691	6,055	3,499	4,405	918	32	806,741	8,431
4850 Property Tax Penalties/Interest	1,000	49	-	-	-	211	1,059	200	200	200	-	-	-	1,919	919
4900 Interest Income	24,000	495	443	338	289	136	69	2,000	2,000	2,000	2,000	2,000	2,000	13,769	(10,231)
4960 Miscellaneous Income	-	-	250	15	-	150,430	-	-	-	-	-	-	-	150,695	150,695
Total Overhead Related Income	\$ 1,036,310	\$ 11,517	\$ 9,575	\$ 527,838	\$ 182,425	\$ 224,609	\$ 26,983	\$ 26,140	\$ 25,504	\$ 24,448	\$ 23,654	\$ 20,167	\$ 20,793	\$ 1,123,653	\$ 87,343
Overhead Related Expenses															
6090 Commercial Insp & Taps															
6101 Electricity - Street Lights	1,020	78	78	78	78	78	77	85	85	85	85	85	85	976	44
6115 Security Services	36,000	2,129	2,129	2,129	2,129	2,129	2,129	3,000	3,000	3,000	3,000	3,000	3,000	30,773	5,228
6560 Payroll Expenses	2,880	69	92	195	126	92	218	240	240	240	240	240	240	2,232	648
6751 Director Fees	36,000	900	1,200	2,550	1,650	1,200	2,850	3,000	3,000	3,000	3,000	3,000	3,000	28,350	7,650
6752 Director's Expense	3,000	-	-	-	-	-	-	250	250	250	250	250	250	1,500	1,500
6851 Legal Notices	2,000	-	-	-	-	-	-	167	167	167	167	167	163	998	1,002
6800 Legal Expenses														-	-
General Legal Fees	57,120	6,552	2,968	4,760	4,760	4,760	4,760	4,760	4,760	4,760	4,760	4,760	4,760	57,120	-
Legal Fees - Barrett	16,560	1,380	1,380	1,380	1,380	1,380	1,380	1,380	1,380	1,380	1,380	1,380	1,380	16,560	-
Legal Project	13,440	1,120	1,120	1,120	1,120	1,120	1,120	1,120	1,120	1,120	1,120	1,120	1,120	13,440	-
Paralegal	55,000	7,208	7,238	5,308	4,431	7,004	5,743	4,583	4,583	4,583	4,583	4,583	4,587	64,434	(9,434)
6840 Accounting Services	42,000	3,500	3,500	3,500	4,250	3,500	3,500	3,500	3,500	3,500	3,500	3,500	3,500	42,750	(750)
6900 Engineering Expense														-	-
General Engineering Fees	60,000	7,183	2,042	1,531	1,590	1,937	1,800	5,000	5,000	5,000	5,000	5,000	5,000	46,083	13,917
6975 Base Fee Operations	223,764	18,647	18,647	18,647	18,647	18,647	22,486	18,647	18,647	18,647	18,647	18,647	18,647	227,603	(3,839)
6980 Operator Maintenance CAP														-	-
Detention Pond Maintenance CAP	6,500	-	-	1,411	-	-	-	542	542	541	542	542	541	4,661	1,839
Park Maintenance CAP	50,000	936	-	1,471	-	-	-	4,167	4,167	4,166	4,167	4,167	4,166	27,407	22,593
6995 Wet Pond Maintenance	5,400	486	432	457	572	507	510	450	450	450	450	450	450	5,663	(263)
6996 Sewer Line Televising Reserve	20,000	-	-	-	-	-	-	-	-	-	-	-	20,000	20,000	-
7002 Pavement Repairs	20,000	-	-	-	-	-	-	-	-	-	-	-	20,000	20,000	-
7100 Audit Fees	17,500	-	-	-	16,500	-	-	-	-	-	-	-	-	16,500	1,000
7150 Financial Advisor Fees	2,500	506	-	-	-	-	-	-	-	-	-	-	2,500	3,006	(506)
7375 Tax Collector/Appraisal Fees	7,550	-	-	1,364	-	-	1,373	-	-	1,880	-	-	1,880	6,497	1,053
7550 Common Area Landscape	230,000	20,393	18,468	19,443	18,468	18,468	18,468	19,167	19,167	19,167	19,167	19,167	19,163	228,706	1,294
7551 Other Landscape Maintenance	30,000	-	5,822	1,875	1,804	6,661	3,240	2,500	2,500	2,500	2,500	2,500	2,500	34,401	(4,401)
7600 Insurance	8,670	-	-	-	-	-	-	8,670	-	-	-	-	-	8,670	-
7875 Election Expense	10,000	-	-	2,824	-	-	-	-	10,000	-	-	-	-	12,824	(2,824)
7881 Website	1,000	-	-	-	-	-	-	83	83	83	83	83	87	502	498
7885 Membership Dues	2,500	-	675	-	-	-	-	208	208	208	208	208	212	1,927	573
8050 Miscellaneous Expense	1,500	-	661	110	-	484	82	125	125	125	125	125	125	2,087	(587)
8060 Bank Service Charges	-	41	23	-	8	2	9	-	-	-	-	-	-	81	(81)

Hays County W.C.I.D. No. 2

Revenues and Expenditures - General Operating Fund (Actual + Budget)

March 31, 2021

	Approved Bgt FY-2021	Actual Oct-20	Actual Nov-20	Actual Dec-20	Actual Jan-21	Actual Feb-21	Actual Mar-21	Budget Apr-21	Budget May-21	Budget Jun-21	Budget Jul-21	Budget Aug-21	Budget Sep-21	Act + Bgt FY-2021	Variance
9000 Capital Expenditures	115,000	-	1,833	1,468	1,284	10,065	21,184	-	-	-	-	-	79,167	115,000	0
Total Overhead Related Expenses	\$ 1,076,904	\$ 71,126	\$ 68,307	\$ 71,620	\$ 78,796	\$ 78,032	\$ 90,926	\$ 81,644	\$ 82,974	\$ 74,852	\$ 72,974	\$ 72,974	\$ 196,523	\$ 1,040,749	\$ 36,155
Net Overhead Related	\$ (40,594)	\$ (59,609)	\$ (58,732)	\$ 456,218	\$ 103,629	\$ 146,577	\$ (63,943)	\$ (55,504)	\$ (57,470)	\$ (50,404)	\$ (49,320)	\$ (52,807)	\$ (175,730)	\$ 82,905	\$ 123,499
Total Revenues	\$ 3,039,986	\$ 210,017	\$ 234,783	\$ 730,296	\$ 336,606	\$ 406,728	\$ 189,017	\$ 179,585	\$ 187,986	\$ 197,575	\$ 212,840	\$ 231,021	\$ 220,375	\$ 3,336,829	\$ 296,843
Total Expenses	\$ 2,838,792	\$ 215,610	\$ 230,892	\$ 408,631	\$ 373,635	\$ 215,905	\$ 393,161	\$ 221,747	\$ 227,219	\$ 223,468	\$ 229,455	\$ 239,382	\$ 363,546	\$ 3,342,651	\$ (503,859)
Other Sources/(Uses)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Net Income / Loss	\$ 201,194	\$ (5,593)	\$ 3,892	\$ 321,665	\$ (37,030)	\$ 190,823	\$ (204,144)	\$ (42,162)	\$ (39,233)	\$ (25,893)	\$ (16,615)	\$ (8,361)	\$ (143,171)	\$ (5,822)	\$ (207,016)

Fund Balance Analysis:

Fund Balance 9/30/20	\$ 4,813,146
FY-2021 Estimated Surplus/(Deficit)	\$ (5,822)
Estimated Fund Balance 9/30/21	\$ 4,807,324

Hays County WCID No. 1
Allocation of Joint Facility Costs
March 31, 2021

	Total	Hays 1	Hays 2
Allocation by Connections		46.94%	53.06%
Base Fee Operations	\$ 341,657.70	\$ 160,368.83	\$ 181,288.87
WWTP Maintenance CAP	491,644.85	230,770.47	260,874.38
Sewer Plant Mowing	3,000.00	1,408.15	1,591.85
Sewer Plant Electricity	33,491.67	15,720.47	17,771.20
WWTP Trash Service	3,150.53	1,478.81	1,671.72
WWTP Telephone	3,386.97	1,589.79	1,797.18
Reclaimed Water	(16,456.20)	(7,724.29)	(8,731.91)
	<u>859,875.52</u>	<u>403,612.23</u>	<u>456,263.29</u>
Allocation by JFA %		51.17%	48.83%
210 Inspections & Repairs	14,741.82	7,543.39	7,198.43
Drip & Reuse CAP	-	-	-
Drum Screens	646,159.00	330,639.56	315,519.44
WWTP Security Monitoring	-	-	-
Drip Field Mowing	15,000.00	7,675.50	7,324.50
WWTP TCEQ Fees	1,250.00	639.63	610.38
Engineering Fees	34,793.35	17,803.76	16,989.59
Insurance	-	-	-
Capital Outlay (Membrane Repl.)	-	-	-
	<u>711,944.17</u>	<u>364,301.83</u>	<u>347,642.34</u>
Allocation 50/50		50.00%	50.00%
Security Patrol	2,695.00	1,347.50	1,347.50
Website Expenses	3,841.50	1,920.75	1,920.75
Engineering Fees	12,095.80	6,047.90	6,047.90
Accounting Fees	12,000.00	6,000.00	6,000.00
	<u>30,632.30</u>	<u>15,316.15</u>	<u>15,316.15</u>
Total Allocation	<u>\$ 1,602,451.99</u>	<u>\$ 783,230.22</u>	<u>\$ 819,221.77</u>

MAINTENANCE CAP SPENDING

ANNUAL SUMMARY

HAYS 1 JOINT- 5525

Month	Year	Total Spent	Monthly Targets		YTD Actuals	
			Monthly Amt	Variance	Drawdown	Diff from targ
	Maint Cap Balance	298,296.00				
			\$ 24,858.00	Over/(Under)	298,296.00	Over/(Under)
Carryover from Sept 2019			\$ -			
OCTOBER	2020	\$0.00	\$ 24,858.00	-\$24,858.00	\$298,296.00	-\$24,858.00
NOVEMBER	2020	\$0.00	\$ 24,858.00	-\$24,858.00	\$298,296.00	-\$49,716.00
DECEMBER	2020	\$29,180.00	\$ 24,858.00	\$4,322.00	\$269,116.00	-\$45,394.00
JANUARY	2021	\$142,629.77	\$ 24,858.00	\$117,771.77	\$126,486.23	\$72,377.77
FEBRUARY	2021	\$2,201.39	\$ 24,858.00	-\$22,656.61	\$124,284.84	\$49,721.16
MARCH	2021	\$271,116.25	\$ 24,858.00	\$246,258.25	-\$146,831.41	\$295,979.41
APRIL	2021	\$0.00	\$ 24,858.00	-\$24,858.00	-\$146,831.41	\$271,121.41
MAY	2021	\$0.00	\$ 24,858.00	-\$24,858.00	-\$146,831.41	\$246,263.41
JUNE	2021	\$0.00	\$ 24,858.00	-\$24,858.00	-\$146,831.41	\$221,405.41
JULY	2021	\$0.00	\$ 24,858.00	-\$24,858.00	-\$146,831.41	\$196,547.41
AUGUST	2021	\$0.00	\$ 24,858.00	-\$24,858.00	-\$146,831.41	\$171,689.41
SEPTEMBER	2021	\$0.00	\$ 24,858.00	-\$24,858.00	-\$146,831.41	\$146,831.41
1st Adjustment	2021	\$0.00	\$ -	\$0.00	\$124,284.84	\$146,831.41
Final Adjustment	2021	\$0.00	\$ -	\$0.00	-\$146,831.41	
Grand Total Spent		\$445,127.41	\$ 298,296.00	\$146,831.41		

REMAINING BALANCE

\$ (146,831.41)

Note:

If positive amount -Inframark owe client; if negative amount -Client owes Inframark

MAINTENANCE CAP SPENDING

ANNUAL SUMMARY

HAYS 2- 5525

Month	Year	Total Spent	Monthly Targets		YTD Actuals	
			Monthly Amt	Variance	Drawdown	Diff from targ.
	Maint Cap Balance	234,996.00				
			\$ 19,583.00	Over/(Under)	234,996.00	Over/(Under)
OCTOBER	2020	\$0.00	\$ 19,583.00	-\$19,583.00	\$234,996.00	-\$19,583.00
NOVEMBER	2020	\$0.00	\$ 19,583.00	-\$19,583.00	\$234,996.00	-\$39,166.00
DECEMBER	2020	\$11,100.50	\$ 19,583.00	-\$8,482.50	\$223,895.50	-\$47,648.50
JANUARY	2021	\$50,357.09	\$ 19,583.00	\$30,774.09	\$173,538.41	-\$16,874.41
FEBRUARY	2021	\$3,875.64	\$ 19,583.00	-\$15,707.36	\$169,662.77	-\$32,581.77
MARCH	2021	\$20,362.98	\$ 19,583.00	\$779.98	\$149,299.79	-\$31,801.79
APRIL	2021	\$0.00	\$ 19,583.00	-\$19,583.00	\$149,299.79	-\$51,384.79
MAY	2021	\$0.00	\$ 19,583.00	-\$19,583.00	\$149,299.79	-\$70,967.79
JUNE	2021	\$0.00	\$ 19,583.00	-\$19,583.00	\$149,299.79	-\$90,550.79
JULY	2021	\$0.00	\$ 19,583.00	-\$19,583.00	\$149,299.79	-\$110,133.79
AUGUST	2021	\$0.00	\$ 19,583.00	-\$19,583.00	\$149,299.79	-\$129,716.79
SEPTEMBER	2021	\$0.00	\$ 19,583.00	-\$19,583.00	\$149,299.79	-\$149,299.79
1st Adjustment	2021	\$0.00	\$ -	\$0.00	\$149,299.79	-\$149,299.79
Final Adjustment	2021	\$0.00	\$ -	\$0.00	\$149,299.79	-\$149,299.79
Grand Total Spent		\$85,696.21	\$ 234,996.00	-\$149,299.79		

REMAINING BALANCE

\$ 149,299.79

Note:

If positive amount -Inframark owe client; if negative amount -Client owes Inframark

Hays County W.C.I.D. No. 2
Cash Account Reconciliations
March 31, 2021

			BancorpSouth	
		Operating	Manager's	Park Fees
				Total
Beginning Bank Balance 3/01/2021		\$ 845,630.89	\$ 22,795.54	\$ 407,636.13
Cleared Transactions				\$ 1,276,062.56
Checks and Payments		(235,010.22)	(9,330.44)	-
Deposits and Credits		232,515.84	13,000.00	750.00
				246,265.84
Total Cleared Transactions		(2,494.38)	3,669.56	750.00
				1,277,987.74
Ending Bank Balance 3/31/2021		843,136.51	26,465.10	408,386.13
				1,277,987.74
Uncleared Transactions				
Deposits in Transit		6,621.60	-	-
				6,621.60
Checks				
06/18/2020 2607		(93.08)	-	-
				(93.08)
07/16/2020 2633		(189.98)	-	-
				(189.98)
08/20/2020 2652		(140.57)	-	-
				(140.57)
10/15/2020 2716	Holman Services	(1,927.96)	-	-
				(1,927.96)
01/21/2021 5049		(1,250.00)	-	-
				(1,250.00)
02/18/2021 5075		(1,500.00)	-	-
				(1,500.00)
03/18/2021 5094		(707.17)	-	-
				(707.17)
03/18/2021 5097	Andy Barrett & Associates	(1,380.00)	-	-
				(1,380.00)
03/18/2021 5098	Aquatic Features, Inc.	(507.00)	-	-
				(507.00)
03/18/2021 5099	Arbitrage Compliance Specialists, Inc	(2,000.00)	-	-
				(2,000.00)
03/18/2021 5100	Badger Meter	(600.75)	-	-
				(600.75)
03/18/2021 5102	CMA Engineering, Inc.	(4,944.00)	-	-
				(4,944.00)
03/18/2021 5103	Inframark, LLC	(46,303.25)	-	-
				(46,303.25)
03/18/2021 5106	Texas Disposal Systems, Inc.	(21,614.98)	-	-
				(21,614.98)
03/18/2021 5108	Winstead	(11,434.80)	-	-
				(11,434.80)
12/03/2020 ACH	AT&T	(300.27)	-	-
				(300.27)
12/02/2020 10010		-	(83.56)	-
				(83.56)
03/15/2021 10030		-	(111.93)	-
				(111.93)
03/15/2021 10032		-	(66.69)	-
				(66.69)
03/15/2021 10034	Toll Brothers	-	(3,285.11)	-
				(3,285.11)
03/29/2021 10037		-	(78.67)	-
				(78.67)
03/29/2021 10038		-	(67.63)	-
				(67.63)
03/29/2021 10039	Data Accio	-	(319.25)	-
				(319.25)
03/29/2021 10040		-	(108.93)	-
				(108.93)
03/29/2021 10041		-	(301.11)	-
				(301.11)
03/29/2021 10042		-	(96.70)	-
				(96.70)
03/29/2021 10043		-	(87.84)	-
				(87.84)
03/29/2021 10044		-	(311.73)	-
				(311.73)
03/29/2021 10045		-	(188.11)	-
				(188.11)
03/29/2021 10046	Toll Brothers	-	(1,489.74)	-
				(1,489.74)
Register Balance as of 3/31/2021		\$ 754,864.30	\$ 19,868.10	\$ 408,386.13
				\$ 1,183,118.53

See Accountants' Report.

Hays County WCID #2 A/P Aging Summary

As of March 31, 2021

	Current	1 - 30	31 - 60	61 - 90	> 90	TOTAL
Amegy Bank Corporate Trust	0.00	400.00	0.00	0.00	0.00	400.00
Andy Barrett & Associates	1,380.00	0.00	0.00	0.00	0.00	1,380.00
Aquatic Features, Inc.	509.50	0.00	0.00	0.00	0.00	509.50
AT&T	0.00	441.33	0.00	0.00	0.00	441.33
Badger Meter	598.97	598.97	0.00	0.00	0.00	1,197.94
Bott & Douthitt, P.L.L.C.	3,500.00	0.00	0.00	0.00	0.00	3,500.00
CMA Engineering, Inc.	23,451.32	13,834.84	0.00	0.00	0.00	37,286.16
Inframark, LLC	1,784.51	21,339.96	0.00	0.00	0.00	23,124.47
Law Office of Matthew B Kutac, PLLC	5,880.00	0.00	0.00	0.00	0.00	5,880.00
LCRA	6,145.09	0.00	0.00	0.00	0.00	6,145.09
PEC	723.45	0.00	0.00	0.00	0.00	723.45
Texas Community Propane, LTD	129.03	0.00	0.00	0.00	0.00	129.03
Texas Disposal Systems, Inc.	21,634.73	0.00	0.00	0.00	0.00	21,634.73
West Travis County PUA	42,422.38	0.00	0.00	0.00	0.00	42,422.38
Winstead	5,742.51	0.00	0.00	0.00	0.00	5,742.51
WLE, LLC.	21,857.69	0.00	0.00	0.00	0.00	21,857.69
TOTAL	<u>135,759.18</u>	<u>36,615.10</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>172,374.28</u>

See Accountants' Report.

Debt Service Fund

Hays County W.C.I.D. No. 2 Debt Service Schedule

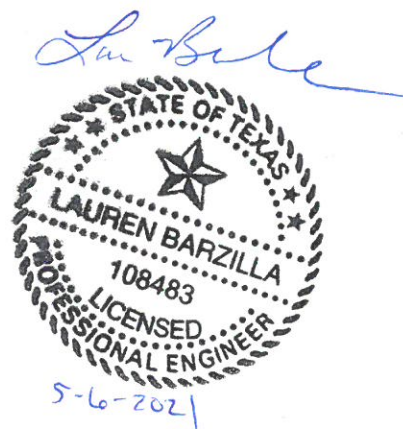
Series 2010		Series 2013		Series 2014		Series 2016 & Ref		Series 2016		Series 2017		Series 2018 Road		Series 2018		Series 2019		Series 2020		Total			
Due Date	Paid Date	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest		
3/1/2020	3/1/2020	-	7 473	-	55 142	-	73 618	-	48 617	-	62 841	-	121 588	-	52 922	-	99 106	-	26 260	-	-		
9/1/2020	9/1/2020	175 000	7 473	140 000	55 142	225 000	73 618	40 000	48 617	245 000	62 841	315 000	121 588	130 000	52 922	170 000	99 106	165 000	23 994	1 605 000	545 299		
FY 2020		175 000	14 945	140 000	110 285	225 000	147 236	40 000	97 234	245 000	125 681	315 000	243 175	130 000	105 844	170 000	198 212	165 000	50 264	1 605 000	1 092 864		
3/1/2021	3/1/2020	-	3 885	-	53 322	-	71 368	-	48 100	-	60 391	-	118 438	-	51 460	-	95 706	-	21 866	-	-		
9/1/2021		185 000	3 885	145 000	53 322	235 000	71 368	40 000	48 100	260 000	60 391	335 000	118 438	135 000	51 460	180 000	95 706	170 000	51 577	580 000	568 110		
FY 2021		185 000	7 770	145 000	106 643	235 000	142 736	40 000	96 199	260 000	120 781	335 000	236 872	135 000	102 919	180 000	191 283	170 000	43 31	2 265 000	1 135 135		
3/1/2022		-	-	-	51 292	-	69 018	-	47 583	-	57 791	-	115 088	-	49 772	-	92 106	-	19 673	-	-		
9/1/2022		-	-	155 000	51 292	245 000	69 018	240 000	47 583	270 000	57 791	350 000	115 088	135 000	49 772	185 000	92 106	175 000	19 673	590 000	541 866		
FY 2022		-	-	155 000	102 583	245 000	138 036	240 000	95 165	270 000	115 581	350 000	230 175	135 000	99 544	185 000	184 212	175 000	39 345	590 000	1 083 732		
3/1/2023		-	-	-	48 967	-	65 955	-	44 479	-	55 091	-	111 588	-	48 085	-	88 406	-	17 415	-	-		
9/1/2023		-	-	165 000	48 967	260 000	65 955	255 000	44 479	285 000	55 091	365 000	111 588	140 000	48 085	195 000	88 406	180 000	17 415	600 000	515 430		
FY 2023		-	-	165 000	97 933	260 000	131 910	255 000	88 958	285 000	110 181	365 000	223 175	140 000	96 170	195 000	176 812	180 000	34 830	600 000	1 030 859		
3/1/2024		-	-	-	46 327	-	62 055	-	41 182	-	52 241	-	107 938	-	45 985	-	84 506	-	15 093	-	-		
9/1/2024		-	-	170 000	46 327	270 000	62 055	265 000	41 182	300 000	52 241	385 000	107 938	145 000	45 985	205 000	84 506	185 000	15 093	610 000	515 430		
FY 2024		-	-	170 000	92 653	270 000	124 110	265 000	82 364	300 000	104 481	385 000	215 875	145 000	91 969	205 000	169 012	185 000	30 186	610 000	1 030 859		
3/1/2025		-	-	-	43 437	-	58 005	-	37 756	-	49 241	-	103 847	-	43 810	-	80 406	-	12 707	-	-		
9/1/2025		-	-	180 000	43 437	285 000	58 005	275 000	37 756	315 000	49 241	405 000	103 847	150 000	43 810	215 000	80 406	190 000	12 707	620 000	566 242		
FY 2025		-	-	180 000	86 873	285 000	116 010	275 000	75 511	315 000	98 481	405 000	207 694	150 000	87 619	215 000	160 812	190 000	25 413	620 000	1 030 859		
3/1/2026		-	-	-	40 017	-	53 730	-	34 200	-	46 091	-	99 544	-	41 560	-	76 106	-	10 256	-	-		
9/1/2026		-	-	190 000	40 017	300 000	53 730	285 000	34 200	330 000	46 091	425 000	99 544	160 000	41 560	225 000	76 106	195 000	10 256	630 000	515 430		
FY 2026		-	-	190 000	80 033	300 000	107 460	285 000	68 400	330 000	92 181	425 000	199 088	160 000	83 119	225 000	152 212	195 000	20 511	630 000	1 030 859		
3/1/2027		-	-	-	36 407	-	49 230	-	30 515	-	42 585	-	94 763	-	39 159	-	71 606	-	7 740	-	-		
9/1/2027		-	-	200 000	36 407	315 000	49 230	300 000	30 515	350 000	42 585	445 000	94 763	165 000	39 159	240 000	71 606	195 000	7 740	645 000	515 430		
FY 2027		-	-	200 000	72 813	315 000	98 460	300 000	61 030	350 000	85 169	445 000	189 525	165 000	78 318	240 000	143 212	195 000	15 480	645 000	1 030 859		
3/1/2028		-	-	-	32 282	-	44 505	-	33 300	-	38 647	-	88 922	-	36 684	-	66 806	-	5 225	-	-		
9/1/2028		-	-	210 000	32 282	330 000	44 505	305 000	33 300	365 000	38 647	470 000	88 922	170 000	36 684	250 000	66 806	200 000	5 225	655 000	515 430		
FY 2028		-	-	210 000	64 563	330 000	89 010	305 000	66 600	365 000	77 294	470 000	177 844	170 000	73 368	250 000	133 612	200 000	10 449	655 000	1 030 859		
3/1/2029		-	-	-	27 950	-	39 555	-	28 370	-	34 313	-	82 753	-	34 134	-	61 806	-	2 645	-	-		
9/1/2029		-	-	220 000	27 950	350 000	39 555	315 000	28 370	385 000	34 313	490 000	82 753	175 000	34 134	265 000	61 806	205 000	2 645	665 000	515 430		
FY 2029		-	-	220 000	55 900	350 000	79 110	315 000	56 739	385 000	68 625	490 000	165 506	175 000	68 268	265 000	123 612	205 000	5 289	665 000	1 030 859		
3/1/2030		-	-	-	23 110	-	34 130	-	23 278	-	29 500	-	76 016	-	31 400	-	56 506	-	4 691	-	-		
9/1/2030		-	-	235 000	23 110	365 000	34 130	330 000	23 278	400 000	29 500	515 000	76 016	180 000	31 400	275 000	56 506	-	-	675 000	515 430		
FY 2030		-	-	235 000	46 220	365 000	68 260	330 000	46 555	400 000	59 000	515 000	152 031	180 000	62 800	275 000	113 012	-	-	675 000	1 030 859		
3/1/2031		-	-	-	17 940	-	28 290	-	17 943	-	24 500	-	68 291	-	28 588	-	51 694	-	-	-	-		
9/1/2031		-	-	245 000	17 940	385 000	28 290	350 000	17 943	420 000	24 500	540 000	68 291	185 000	28 588	290 000	51 694	-	-	2 415 000	237 245		
FY 2031		-	-	245 000	35 880	385 000	56 580	350 000	35 886	420 000	49 000	540 000	136 581	185 000	57 175	290 000	103 388	-	-	2 415 000	474 490		
3/1/2032		-	-	-	12 305	-	21 938	-	12 286	-	19 251	-	60 191	-	25 581	-	46 619	-	-	-	-		
9/1/2032		-	-	260 000	12 305	400 000	21 938	370 000	12 286	445 000	19 251	570 000	60 191	195 000	25 581	305 000	46 619	-	-	2 545 000	198 170		
FY 2032		-	-	260 000	24 610	400 000	43 876	370 000	24 571	445 000	38 501	570 000	120 381	195 000	51 162	305 000	93 238	-	-	2 545 000	396 339		
3/1/2033		-	-	-	6 325	-	15 139	-	6 305	-	13 322	-	31 641	-	22 413	-	41 281	-	-	-	-		
9/1/2033		-	-	275 000	6 325	420 000	15 139	390 000	6 305	465 000	13 322	600 000	31 641	200 000	22 413	320 000	41 281	-	-	2 670 000	156 234		
FY 2033		-	-	275 000	12 650	420 000	30 277	390 000	12 609	465 000	26 324	600 000	103 281	200 000	44 825	320 000	82 562	-	-	2 670 000	312 468		
3/1/2034		-	-	-	-	-	7 788	-	-	-	6 737	-	42 641	-	19 163	-	35 681	-	-	-	-		
9/1/2034		-	-	-	-	445 000	7 788	-	-	490 000	6 737	625 000	42 641	205 000	19 163	335 000	35 681	-	-	2 100 000	112 009		
FY 2034		-	-	-	-	445 000	15 575	-	-	490 000	13 474	625 000	85 281	205 000	38 325	335 000	71 362	-	-	2 100 000	224 017		
3/1/2035		-	-	-	-	-	-	-	-	-	-	-	32 875	-	15 703	-	29 400	-	-	-	-		
9/1/2035		-	-	-	-	-	-	-	-	-	-	660 000	32 875	215 000	15 703	350 000	29 400	-	-	1 225 000	77 978		
FY 2035		-	-	-	-	-	-	-	-	-	-	660 000	65 750	215 000	31 406	350 000	58 800	-	-	1 225 000	155 956		
3/1/2036		-	-	-	-	-	-	-	-	-	-	-	22 563	-	12 075	-	22 838	-	-	-	-		
9/1/2036		-	-	-	-	-	-	-	-	-	-	690 000	22 563	220 000	12 075	370 000	22 838	-	-	1 280 000	57 476		
FY 2036		-	-	-	-	-	-	-	-	-	-	690 000	45 125	220 000	24 130	370 000	45 676	-	-	1 280 000	114 951		
3/1/2037		-	-	-	-	-	-	-	-	-	-	-	11 782	-	8 225	-	15 900	-	-	-	-		
9/1/2037		-	-	-	-	-	-	-	-	-	-	725 000	11 782	230 000	8 225	390 000	15 900	-	-	1 345 000	35 907		
FY 2037		-	-	-	-	-	-	-	-	-	-	725 000	23 563	230 000	16 450	390 000	31 800	-	-	1 345 000	71 813		
3/1/2038		-	-	-	-	-	-	-	-	-	-	-	-	-	4 200	-	-	-	-	-	-		
9/1/2038		-	-	-	-	-	-	-	-	-	-	-	-	240 000	4 200	405 000	8 100	-	-	645 000	12 300		
FY 2038		-	-	-	-	-	-	-	-	-	-	-	-	240 000	8 400	405 000	16 200	-	-	645 000	24 600		
- All Series		\$ 360 000	\$ 22 715	\$ 2 790 000	\$ 989 637	\$ 4 830 000	\$ 1 388 646	\$ 3 760 000	\$ 907 821	\$ 5 325 000	\$ 1 184 694	\$ 8 910 000	\$ 2 820 925	\$ 3 375 000	\$ 1 221 831	\$ 5 170 000	\$ 2 249 158	\$ 1 860 000	\$ 275 488	\$ 6 270 000	\$ 486 559	\$ 42 650 000	\$ 11 547 474

ITEM NO. 5

**HAYS COUNTY WCID NOS. 1 AND 2 – WWTP AND 210 REUSE IRRIGATION
ENGINEERING REPORT
FOR THE MAY 2021 BOARD MEETINGS**

AGENDA ITEM

- I. Potential action items for the meeting:
 - A. Approval to Solicit Bids for the Belterra EQ Tank Blower Replacement Project
(Report Item II.B)
- II. Drum Screen Replacement
 - A. Construction Updates can be found on the google drive in the PDF called Ongoing Projects at the WWTP.
- III. EQ Tank Blower Replacement
 - A. Project design is complete
 - B. Recommend approval to solicit bids
 - C. Design Updates can be found on the google drive in the PDF called Ongoing Projects at the WWTP.
- IV. Belterra Wastewater Treatment Plant Weir Overflow
 - A. Design Updates can be found on the google drive in the PDF called Ongoing Projects at the WWTP.
- V. Wastewater Summary
 - A. Average Daily Wastewater Usage (March 2021) = 315,000 gpd
 - B. 75% of Permitted Capacity = 375,000 gpd
 - 1. Number of consecutive months over 75% - 0
 - C. 90% of Permitted Capacity = 450,000 gpd
 - 2. Number of consecutive months over 90% - 0



ITEM NO. 6

**HAYS COUNTY WCID NO. 2 - ENGINEERING REPORT
FOR THE MAY 20, 2021 BOARD MEETING**

**GENERAL DISTRICT ENGINEERING
AGENDA ITEM**

- I. Potential action items for the meeting: None
- II. Fire Station
 - A. Completion of the entire project is expected at the end of May
- III. Naples Sidewalk Extension and Trail Project
 - A. Project design is ongoing.
 - B. Discuss results of the public input for the Naples Lane sidewalk extension.
- IV. Section 20-1, 20-2, and 21-2 Warranty
 - A. Warranty items have been completed



ITEM NO. 7



Hays County Water Control and Improvement District No.2
General Manager Report for the month of
April 2021
Board Meeting May 20th, 2021

Reviewed By: Kristi Hester

Date: 5.18.2021



Inframark LLC
14050 Summit Drive, #103
Austin, TX 78728
United States
T: +1 512 246 0498
www.inframark.com

Current Items Requiring Board Approval

Vendor	Amount	WO#	Budget Amount	Description
Neltronics	\$ 3,500.00	2522773	No -use contingency	1 year VT SCADA Support
Fun Abounds	\$ 5,462.00		No -use contingency	Top off mulch at Sandhills and Mesa Verde playground
CCR				Annual CCR TCEQ Requirement
WLE	\$ 3,599.75		yes	210 Irrigation Repairs split with Hays 1

Memorandum for: Board of Director's Hays WCID

From: Kristi Hester

Subject: General Manager's Executive Summary Report

Below is a summary of activities since the last board meeting:

1) Wastewater Treatment Plant

- All facilities are in compliance for the Month of April
- Daily average flows are 342,000 gallons a day, 68% capacity
- The EQ Tank Rehab is complete
- In the process of cleaning all basins - June schedule to pull and inspect membrane filters
- Repaired blower on MBR aeration basin
- Pulled and cleaned all 3 transfer pumps
- Monthly generator preventive maintenance completed - replaced batteries
- Annual electrical preventive maintenance completed
- Annual infrared inspection is scheduled for this month
- 6 Month preventive maintenance vibration tests on all rotating equipment

2) Re-Use Water System - Drip System

- Full inspection of all zones in underway

3) Distribution System – Billing

- 712 AMI meters installed, 72 users are on the portal.
- Water accountability in line at 94%
- We had 4 disconnections with one still off owing 1,147.98

4) Collection System

- 6 Month preventive maintenance vibration tests on all rotating equipment at lift stations
- Annual infrared inspection is scheduled for this month for all lift stations
- Pulled pumps due to high run times at Drennan - cleaned and reinstalled
- Cleared blockage in sewer main line behind Merion and Harris
- 279 Kiras sewer blockage on their side - roots in the line

5) Drainage/Ponds

- a) Work done at Mendocino and Estes
- b) Several ponds on the schedule once weather allows

6) Parks – Trails

- a) Top off mulch at Mesa Verde and Sandhills parks
- b) All kiosks have posting boards installed

7) Construction

- a) Inspections on the Fire department
- b) 142 builder inspections completed
- c) Several issues with erosion controls during the recent rain events

8) Customer Care

- a) Schedule meeting to discuss - Security, Touchstone, TDS, Crosswalk Request
- b) Results of Naples sidewalk survey

9) Infrastructure

- a) Meeting scheduled June 2nd 1:00 - reuse, joint facilities projects

9) Other

- a) The Belterra Centre opened May 17th and accepting customers
- b) Hays County request for ADA ramps for pedestrian crosswalks
- c) Newsletter to go out next week



Billing Summary



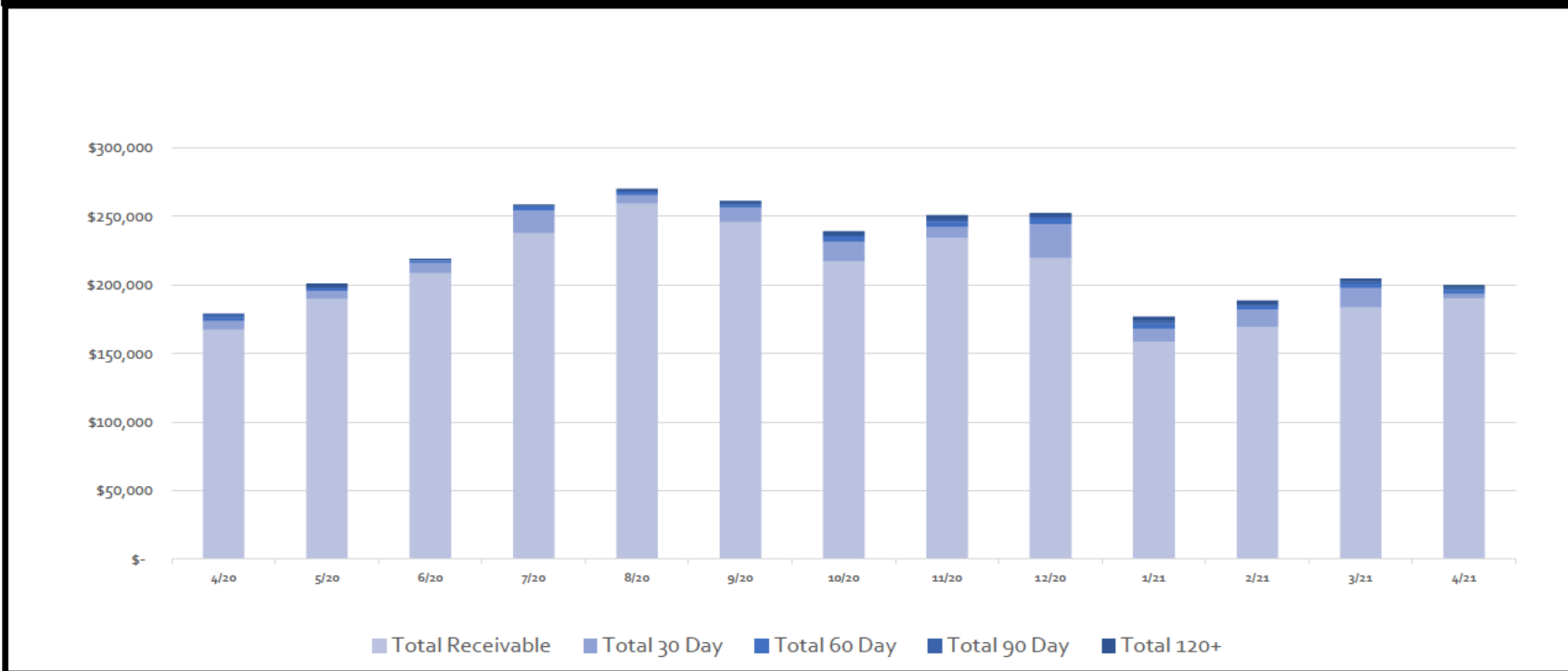
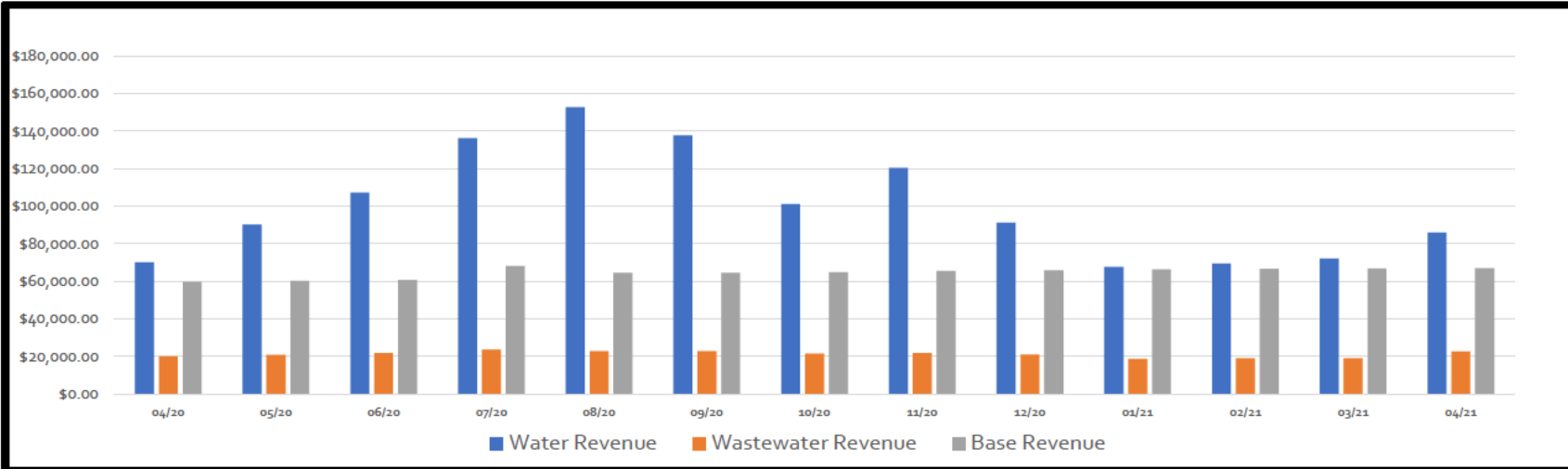
Description	Connections	
	Apr-20	Apr-21
Residential	1,054	1,121
Commercial	1	2
Hydrant	-	1
Tracking	6	6
Reclaimed	-	-
Total Number of Accounts Billed	1,061	1,130
	Consumption	
Residential	8,223,100	10,758,000
Commercial	-	10,000
Hydrant	-	27,000
Tracking	66,000	27,000
Reclaimed	-	-
Total Gallons Consumed	8,289,100	10,822,000
	Average Consumption	
Residential	7,802	9,597
Commercial	-	5,000
Hydrant	-	-
Tracking	11,000	4,500
Reclaimed	-	-
Avg Water Use for Accounts Billed	7,813	9,577
Total Billed	\$ 162,725	\$ 187,731
Total Aged Receivables	\$ 4,838	\$ 2,580
Total Receivables	\$ 167,563	\$ 190,311

69

2,532,900

22,748

12 Billing Month History Revenue by Category



Date	Total Receivable	Total 30 Day	Total 60 Day	Total 90 Day	Total 120+
4/20	\$ 167,563	\$ 6,295	\$ 2,565	\$ 2,219	\$ 278
5/20	\$ 189,953	\$ 5,821	\$ 1,771	\$ 979	\$ 2,282
6/20	\$ 208,668	\$ 7,300	\$ 1,777	\$ 622	\$ 612
7/20	\$ 237,882	\$ 16,492	\$ 2,776	\$ 411	\$ 931
8/20	\$ 259,276	\$ 6,167	\$ 2,451	\$ 789	\$ 1,277
9/20	\$ 246,102	\$ 10,393	\$ 1,864	\$ 1,144	\$ 1,750
10/20	\$ 217,359	\$ 14,243	\$ 3,614	\$ 1,110	\$ 2,590
11/20	\$ 234,042	\$ 8,472	\$ 3,452	\$ 1,824	\$ 3,062
12/20	\$ 219,695	\$ 24,698	\$ 4,255	\$ 894	\$ 2,790
1/21	\$ 158,908	\$ 9,054	\$ 3,608	\$ 1,974	\$ 3,260
2/21	\$ 169,151	\$ 13,130	\$ 2,565	\$ 694	\$ 2,964
3/21	\$ 183,835	\$ 14,010	\$ 3,180	\$ 1,694	\$ 1,933
4/21	\$ 190,311	\$ 3,130	\$ 2,830	\$ 1,493	\$ 1,987

Board Consideration to Write Off	\$0.00
Board Consideration Collections	\$0.00
Delinquent Letter Mailed	15
Delinquent Tags Hung	11
Disconnects for Non Payment	3

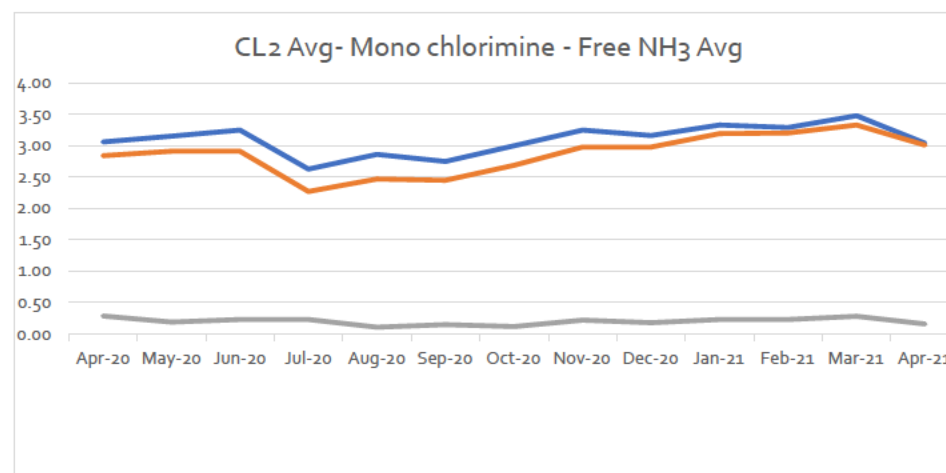
Water Quality Report -Disinfection Monitoring

Current Annual Avg

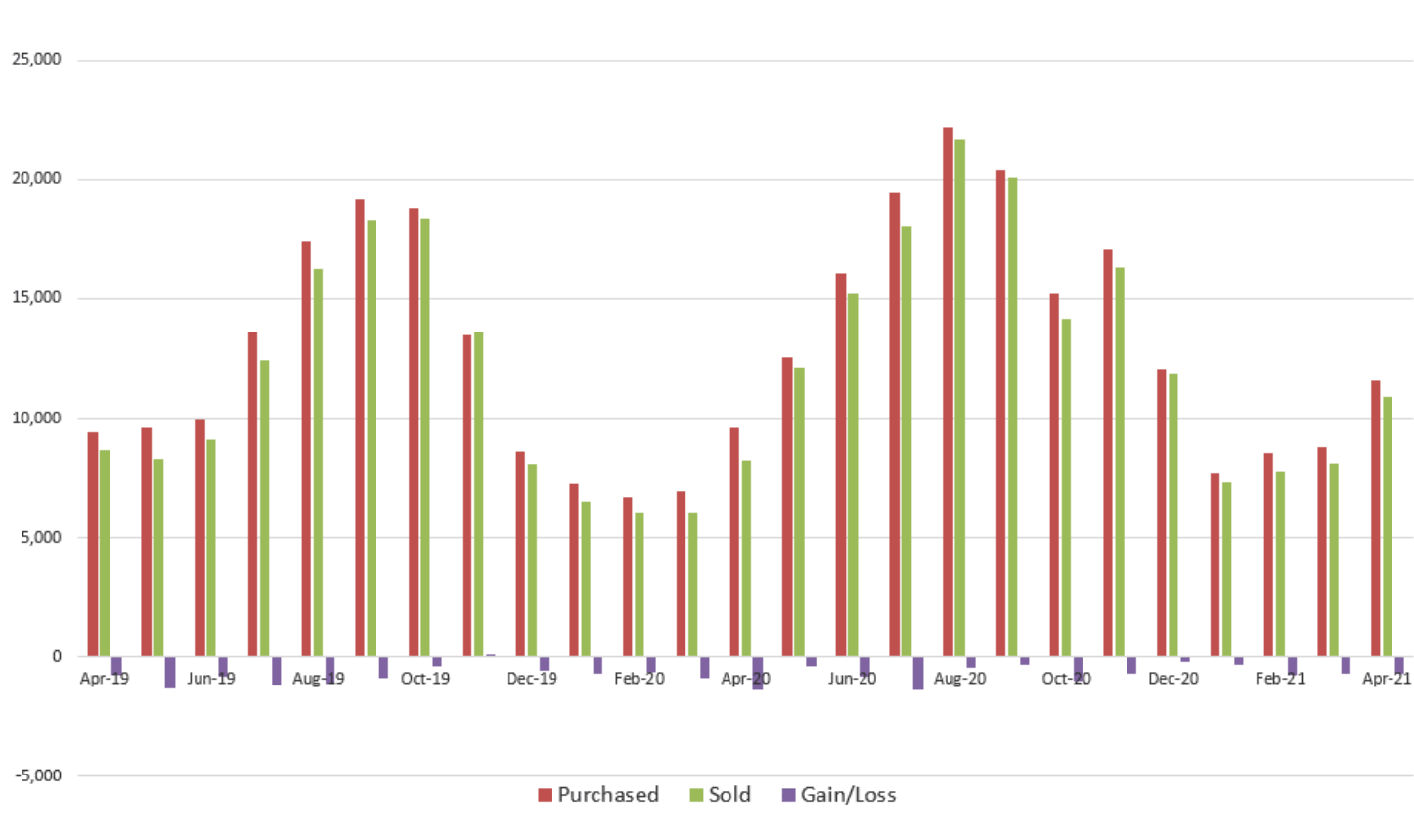
3.1

State Requirements Must Be Above .50

Date	CL ₂ Avg	Mono	NH ₃
Apr-20	3.06	2.84	0.29
May-20	3.15	2.91	0.19
Jun-20	3.25	2.91	0.23
Jul-20	2.63	2.27	0.23
Aug-20	2.86	2.47	0.11
Sep-20	2.75	2.45	0.15
Oct-20	3.00	2.69	0.12
Nov-20	3.25	2.98	0.22
Dec-20	3.16	2.98	0.18
Jan-21	3.33	3.19	0.23
Feb-21	3.29	3.20	0.23
Mar-21	3.48	3.33	0.28
Apr-21	3.04	3.01	0.16

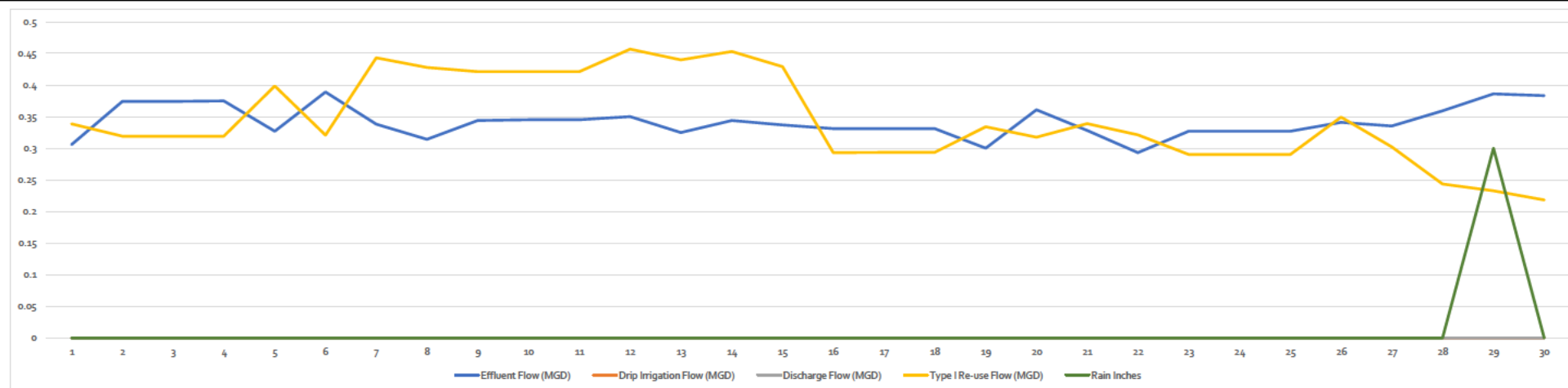


Water Accountability Report



Month	Read Date	Number of Connections	Purchased (1000)	Sold (1000)	Flushing	Gal.s Loss (-)	Accounted For %	Annual Running Avg
April 19	4/8/2019	956	9,444	8,649	25	(770)	92%	93%
May 19	5/8/2019	966	9,617	8,318	25	(1,279)	87%	93%
June 19	6/6/2019	979	9,953	9,126	18	(810)	92%	92%
July 19	7/8/2019	987	13,637	12,423	20	(1,195)	91%	93%
August 19	8/7/2019	988	17,403	16,259	10	(1,119)	93%	93%
September 19	9/5/2019	1010	19,146	18,266	10	(871)	95%	93%
October 19	10/8/2019	1017	18,769	18,350	21	(399)	98%	94%
November 19	11/7/2019	1018	13,489	13,586	27	124	101%	94%
December 19	12/9/2019	1028	8,620	8,059	24	(537)	94%	94%
January 20	1/8/2020	1034	7,238	6,510	40	(688)	91%	93%
February 20	2/6/2020	1043	6,680	6,040	19	(622)	91%	93%
March 20	3/6/2020	1045	6,940	6,019	32	(889)	87%	93%
April 20	4/9/2020	1061	9,619	8,223	30	(1,365)	86%	93%
May 20	5/8/2020	1071	12,534	12,127	1	(406)	97%	93%
June 20	6/10/2020	1075	16,098	15,240	36	(822)	95%	94%
July 20	7/10/2020	1082	19,435	18,047	6	(1,383)	93%	94%
August 20	8/10/2020	1085	22,174	21,711	23	(440)	98%	94%
September 20	9/10/2020	1089	20,394	20,064	5	(325)	98%	95%
October 20	10/9/2020	1099	15,182	14,165	19	(998)	93%	95%
November 20	11/10/2020	1105	17,049	16,342	28	(680)	96%	95%
December 20	12/11/2020	1110	12,099	11,882	46	(171)	99%	95%
January 21	1/8/2021	1116	7,694	7,343	17	(334)	96%	95%
February 21	2/9/2021	1121	8,529	7,767	25	(737)	91%	95%
March 21	3/10/2021	1123	8,811	8,093	19	(699)	92%	94%
April 21	4/9/2021	1130	11,575	10,897	7	(670)	94%	95%

Wastewater Flows for the Month of April



Wastewater Treatment Permit Summary - Month of April

		DISCHARGE	RE-USE	DRIP FIELD	ACTUAL	COMPLIANT	PERCENT
Avg. Treated Flow	MGD	0.5			0.342	Yes	68.4%
Avg. Discharge Flow	MGD	0.35			0.000	Yes	0.0%
Avg. Drip Field Flow	MGD	0.15			0.000	Yes	0.0%
Avg. Re-Use Flow	MGD	0.35			0.329	Yes	94.0%
Avg. Other Flow					0.013	No	
Avg. cBOD	mg/L	5	5	20	1.0	Yes	
Avg. TSS	mg/L	5		20	1.0	Yes	
Avg. Ammonia Nitrogen NH ₃	mg/L	2			0.05	Yes	
Avg. Total Nitrogen T-Nit	mg/L	6			7.10	No	
E. coli Bacteria	CFU	126	20	126	1.1	Yes	
Avg. Turbidity	NTU		3		0.78	Yes	
MIN. PH	STD UNITS	6.0			7.48	Yes	
MAX. PH	STD UNITS	9.0			7.91	Yes	

Hays County WCID Wastewater Flow Historical

Date	Connections			Total Flows	Average	Avg Flow Per Connection	WWTP Capacity %	Drip Irrigation Flow	Type I Re-use Flow
	Hays 1	Hays 2	TOTAL						
Apr-21	990	1130	2120	10,247,000	342,000	161	68%	-	10,335,000
Mar-21	991	1123	2114	9,773,000	315,000	149	63%	15,000	10,206,000
Feb-21	991	1121	2112	14,346,000	512,360	243	102%	-	9,015,000
Jan-21	991	1115	2106	10,715,000	346,000	164	69%	-	9,781,000
TOTALS				45,081,000	378,840	179	76%	15,000	39,337,000
Dec-20	981	1110	2091	10,617,000	342,000	164	68%	4,000	11,375,000
Nov-20	981	1105	2086	10,010,000	334,000	160	67%	44,000	7,610,000
Oct-20	981	1099	2080	10,271,000	331,000	159	66%	48,000	8,136,000
Sep-20	982	1089	2071	10,058,000	335,000	162	67%	28,000	11,066,000
Aug-20	978	1085	2063	10,091,000	326,000	158	65%	5,000	9,562,000
Jul-20	978	1082	2060	9,901,000	319,000	155	64%	11,000	10,569,000
Jun-20	979	1075	2054	9,605,000	320,000	156	64%	8,000	7,760,000
May-20	972	1071	2043	9,988,000	322,000	158	64%	20,000	10,087,000
Apr-20	966	1061	2027	9,817,000	327,000	161	65%	22,000	8,738,000
Mar-20	957	1045	2002	9,703,000	313,000	156	63%	78,000	9,128,000
Feb-20	955	1043	1998	8,823,000	304,000	152	61%	51,000	8,265,000
Jan-20	954	1034	1988	9,365,000	302,000	152	60%	10,000	9,273,000
TOTALS				118,249,000	322,917	158	65%	329,000	111,569,000
Dec-19	948	1028	1976	9,439,000	304,000	154	61%	24,000	8,890,000
Nov-19	947	1018	1965	8,684,000	289,000	147	58%	3,000	9,070,000
Oct-19	945	1017	1962	9,277,000	299,000	152	60%	20,000	9,445,000
Sep-19	933	1010	1943	8,923,000	297,000	153	59%	29,000	6,559,000
Aug-19	932	988	1920	8,986,000	290,000	151	58%	15,000	10,549,000
Jul-19	932	187	1119	8,626,000	278,000	248	56%	34,000	7,416,000
Jun-19	925	979	1904	8,511,000	284,000	149	57%	102,000	8,398,000
May-19	921	966	1887	10,701,000	345,000	183	69%	4,439,000	5,459,000
Apr-19	921	956	1877	9,181,000	306,000	163	61%	2,865,000	5,862,000
Mar-19	921	949	1870	8,817,000	284,000	152	57%	3,263,000	4,006,000
Feb-19	921	932	1853	8,254,000	295,000	159	59%	4,050,000	3,473,000
Jan-19	919	924	1843	9,880,000	319,000	173	64%	4,546,000	6,038,000
TOTALS				109,279,000	299,167	165	60%	19,390,000	85,165,000

ITEM NO. 10.

DRAFT

AMENDED ORDER ESTABLISHING RECORDS MANAGEMENT PROGRAM AND
APPOINTING RECORDS MANAGEMENT OFFICER

THE STATE OF TEXAS §

COUNTY OF HAYS §

HAYS COUNTY WATER CONTROL AND IMPROVEMENT DISTRICT NO. 2 §

The Board of the Directors of Hays County Water Control and Improvement District No. 2 met in regular session, open to the public, at an office of the District's outside the boundaries of the District, whereupon the roll was called of the members of the Board, to-wit:

Bill Harris	President
Samantha E. Bethke	Vice President
Sean McGillicuddy	Secretary
William Carroll Kelly IV	Treasurer/Asst. Secretary
Lynn Lee	Assistant Secretary

All members of the Board were present except: _____.

WHEREUPON, among other business conducted by the Board, Director _____ introduced the Order set out below and moved its adoption, which motion was seconded by Director _____ and after a full discussion and the question being put to the Board of Directors, said motion was carried by the following vote:

“Aye” ____; “No” ____.

The Order this adopted is as follows:

WHEREAS, Hays County Water Control and Improvement District No. 2 (the “District”) is a water control and improvement district operating pursuant to Chapters 49, 51 and 54 of the Texas Water Code, as amended; and

WHEREAS, the Local Government Records Act, Local Government Code § 203.026 requires governing bodies of local governments with assistance from the Records Management Officer of the District (the “RMO”) to develop an active and continuous records management program which prescribes policies and procedures that are consistent with the Local Government Records Act and in the interest of cost effective records management, and to update such policy as needed; and

WHEREAS, the Local Government Records Act, Local Government Code § 203.026 (c) requires that a copy of this Amended Order and Exhibit “A” thereto and to be filed with the Director of the Texas State Library and Archives Commission within 30 days after its adoption by the Board of Directors of the District.

IT IS, THEREFORE, ORDERED BY THE BOARD OF DIRECTORS OF HAYS COUNTY WATER CONTROL AND IMPROVEMENT DISTRICT NO. 2 THAT:

I.

The Board of Directors of Hays County Water Control and Improvement District No. 2 hereby adopts Exhibit “A” hereof at its Records Management Program.

II.

The Board of Directors of Hays County Water Control and Improvement District No. 2 hereby appoints Vicki Hahn of Winstead PC as its Records Management Officer.

III.

This Amended Order shall supersede any previous Order, or Amended Order, if any, as may have been adopted by the Board of Directors of the District.

IV.

The President or Vice President of the District is authorized to execute such Order on behalf of the Board of Directors and the Secretary or Assistant Secretary is authorized to attest same on behalf of the District. The attorneys for the District are hereby authorized to file such Order Establishing Records Management Program with the Director of the State of Library and Archives Commission within 30 days following the adoption hereof.

[REMAINDER OF PAGE LEFT BLANK INTENTIONALLY]

PASSED, ADOPTED, ORDERED and EFFECTIVE this 20th day of May, 2021.

Bill Harris, President

ATTEST:

Sean McGillicuddy, Secretary

[DISTRICT SEAL]

EXHIBIT A

RECORDS MANAGEMENT PROGRAM

Article I

General

Section 1.01. *Purpose*

The purpose of this Records Management Program is to establish, promote and support an active and continuous program for the efficient and economical management of all Records, to cause policies and procedures to be developed, and to facilitate the creation and maintenance of Records that document the organization, functions, policies, decisions, procedures and essential transactions of Hays County Water Control and Improvement District No. 2 (the “District”).

Section 1.02. *Definitions*

“Act” means Local Government Records Act, Local Government Code § 201.001 - 205.09 as now or hereafter amended.

“Custodian” means the appointed or elected public officer who by the state constitution, state law, ordinance, or administrative policy is in charge of an office that creates or receives local government records.

“Director or librarian” means the executive and administrative officer of the Texas State Library and Archives Commission.

“Record” means a local government record as defined by section 201.003 (8), as may be amended from time to time, of the Act.

“Records Management Officer (“RMO”)” means the individual or office appointed from time to time by the Board of Directors of the District to serve as records management officer.

“Records Retention Schedule” (“RRS”) means a document prepared by or under the authority of a records management officer listing the records maintained by the District, their retention period, and other dispositive information required by the District.

Article II

Permanent Retention and Records Retention Schedules

Section 2.01. *Permanent Retention*

The District has determined that it is the District's best interests, at this time, to adopt a policy whereby only certain records will be retained permanently due to the age of the District and costs involved in permanent retention of all existing records.

Section 2.01. *Records Retention Schedule Preparation and Adoption*

The RMO has caused to be prepared and the Board of Directors with the adoption of this Records Management Program has approved the RRS as attached hereto as Appendix A, which RRS establishes retention periods of all Records of the District. Any record that is not listed on the RRS shall be maintained permanently until a new RRS schedule is presented to and approved by the Board of Directors pursuant to Amended Order Establishing Records Management Program and Appointing Records Manager.

Article III

Records Destruction and Alienation

Section 3.01. *Records Destruction*

The District or the District's consultant or other designee shall destroy a Record only upon one of the following conditions:

(1) such Record is listed on a Records Retention Schedule filed with and approved by the Director pursuant to section 203.041 of the Act and the retention period listed therein for such Record has expired; or

(2) the Record appears on a list of obsolete Records approved by the Director pursuant to section 203.044 of the Act as defined by the Act; or

(3) if the RMO files a destruction request for the Record with the District or the Director's designee and the Director or such designee approves such request.

Section 3.02. *Methods of Destruction*

Records shall be destroyed by burning, shredding, pulping, or burial in a landfill or by sale or donation for recycling. The RMO or its designee shall seek assurances from the recycler that any Records sold or donated for recycling shall be rendered unrecognizable as District Records.

Section 3.03. *Alienation of Records*

Neither the District nor any District consultant or other designee shall sell, donate, loan, or transfer any Record to a private college, university, private museum or library or private organization of any type, or to an individual except with the consent of the Director or the Director's designee and after such Records retention period under the District's RRS has passed.

Article IV

Care and Preservation of Records

Section 4.01. *Storage*

District Records shall be held in a secure area free from moisture or any other condition which could damage, alter, or destroy such Records.

Section 4.02. *District Ownership of Records*

A consultant or Custodian storing Records for the District shall retain such Records for a period of time consistent with the District's Records Retention Schedules. Consultant or Custodian retention or storage of Records does not impair, alter or otherwise change the District's access, control and ownership of such Records.

Section 4.03. *Compliance with the Public Information Act*

All Records shall be held in compliance with the Public Information Act, Government Code § 552, as amended.

Section 4.04. *Microfilm and Electronic Storage of Records*

Subject to Local Government Records Act, Local Government Code § 204.001 - 204.011, as amended, the Board of Directors of the District may, at its election, maintain Records on microfilm or store such Records electronically in addition to or instead of the source document in paper.

Section 4.05. *District Consultants*

Each District consultant who retains District Records shall adequately document the services provided the District by the consultant and shall retain all District Records in accordance with the requirements of this Order. Each District consultant shall provide the District with a letter agreeing to comply with all provisions of this Order in connection with District Records. Such letter shall detail the consultant's method of indexing, storing and protecting District's Records. Each such letter shall be filed as part of the District's Records.

APPENDIX A

**Appendix F of Texas Commission on Environmental Quality
Water District Financial Management Guide**

TCEQ Publication RG-080

Revised March 2004 and Current as of May 13, 2021

Available at: www.tceq.texas.gov/publications/rg/rg-080 (as of May 13, 2021)

[ATTACHED]

Appendix F: Suggested Records Retention Schedule

Type of Record	Recommended Retention (Years)
ACCOUNTING RECORDS	
Accounts Payable (Vouchers) Invoices and Credits (assuming that there are no pending audits)	5
Assets Purchased File (after asset disposal)	5
Audit Files (district documents related to audit)	5
Audited Financial Statements (Audit Report, Annual Financial Report, and Financial Dormancy Affidavit)	Permanent
Audit Work Papers (TSBPA Rule 501.76)	4
Bank Statements and Reconciliations	5
Bond, Bondholder's Records, Transcripts, and Bond Resolutions	Permanent
Bond and Coupon Certificates of Destruction	Permanent
Bonds and Notes - Canceled and Paid Interest Coupons	5
Bonds - Record of Interest Coupons	5
Bookkeeper's Reports	5
Budgets and Comparison Reports	5
Budget File	5
Canceled Checks	5
Cash Disbursements File	5
Cash Disbursements Journal	Permanent
Cash Disbursements Source Document	5
Cash Receipts File	5
Cash Receipts Journal	Permanent
Cash Receipts Source Documents	5
Claim Files When Settled	10
Construction Disbursements File	Permanent
Construction Projects Ledger	Permanent

Type of Record	Recommended Retention (Years)
Deposit Books and Slips	5
Employee Travel Expense Reports	5
Capital Assets Ledger	Permanent
General Journal	Permanent
General Ledger	Permanent
General Source Documents	5
Journal Voucher File	5
Service Accounts Receivable Ledger	Permanent
Service Receipts File	5
Tax Accounts Receivable Ledger	Permanent
Tax Receipts File	5
Tax Assessor/Collector Reports	5
ADVERTISING RECORDS	
Contracts with Engravers, Lithographers, and Printers	5
Inquiries Record	1
Mailing Lists	Current
ENGINEERING RECORDS	
Research Data and Feasibility Studies	20
Specifications, Installation Instructions, etc. (Pertaining to permanent structures)	Permanent
Engineering Reports (includes related correspondence)	Permanent
GENERAL RECORDS	
Annexation Files	Permanent
Authorizations for Expenditures	5
Bonds, Surety	5
Correspondence	5
Charters	Permanent
Contracts and Agreements and Utility Commitments	20

Type of Record	Recommended Retention (Years)
Deeds and Easements and Consents to Encroachment	Permanent
Directors' Files including Bonds, Oaths of Office, Resignation Letters, and the District Registration Forms	Permanent
Election Files (Directors, Bond, Maintenance Tax, etc.)	Permanent
Fidelity Bonds of Employees	Permanent
Franchises	Permanent
Government Contracts and Subcontracts	5
Information Form File	Permanent
Insurance File	5
Leases	5
Minutes of Board of Directors' Meetings and Resolutions	Permanent
Notice of Meetings File (contains Certificates of Posting for courthouse and district)	Permanent
Official Minutes Files	Permanent
Operator's Reports	Permanent
Orders and Resolutions Files (except Rate Orders)	Permanent
Rate Order File includes Rules and Regulations and related affidavits of publication	Permanent
Voting Rights Act File	Permanent
Waste Discharge Permits	Permanent
Water Well Permits	Permanent
INVENTORY AND COST RECORDS (other than property)	
Cost Production and Job Summary Records	5
Cost Reports and Statements	5
Cost Sheets	5
Labor Distribution Records	5
Price Records	5
Quotations	5
Specifications	5

Type of Record	Recommended Retention (Years)
LEGAL RECORDS	
Case Files, Affidavits, Testimony, Depositions, Briefs	20
Legal Correspondence File	20
General Agreements	20
Patents, Patent Assessments, Patent Applications, Dockets	20
PAYROLL AND RELATED RECORDS	
Assignments, Attachments and Garnishments after settlement or termination	5
Employees' Deduction Authorizations--includes Rate Changes, Discharges, "Add to Payroll" Notices	5
Individual Employee Earnings Record	5
Labor Distribution Cost Records	5
Payroll Registers (gross and net)	5
Payments and Reports to Government - includes Federal, State and Municipal authorities covering payments and reports relating to Income Tax Withholdings, Contributions to FICA, Workmen's Compensation, reports on employees' earnings, etc.	5
Retirement and Pension Plan Records (including deduction authorizations)	Permanent
Time Cards - time sheets	5
PERSONNEL RECORDS	
Accident Reports	5
Applications for Employment (whether hired or not)	5
Disability and Sick Benefits Records	5
Employee Contracts	5
Group Insurance Records	5
Individual Employee Personnel File	5
Invention Assignment Forms	Permanent
Retirement Benefit Reports	5

Type of Record	Recommended Retention (Years)
PURCHASING RECORDS	
Acknowledgment of Orders	5
Contracts with Vendors	5
Correspondence with Vendors, etc.	5
Price List Files	5
Purchase Cost Records	5
Purchase Orders - filled and unfilled	5
Purchase and Priority Requisitions	5
Quotations (those acted upon)	5
Source of Supply and Catalogue Files	5
TRAFFIC, SHIPPING, AND RECEIVING RECORDS	
Bills of Lading	2
Claims	5
Delivery Reports	3
Receipts for Registered Mail and Express Packages	1
Receiving Reports	3