

HCWCID NO. 2
BOARD MEETING PACKET
9-17-20

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 at 5:45 p.m. on Thursday, September 17, 2020 at Belterra Centre, 151 Trinity Hills Drive, Austin, Texas, for the purposes stated herein.

Members of the public may join this meeting in person or toll-free by calling 1-888-594-6783 and entering passcode 512 370 2939#. 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. Members of the public who wish to appear for the tax rate hearing in-person will be permitted to do so, subject to applicable physical distancing and other governmental requirements. Face coverings will be required. 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. Open, conduct and adjourn Public Hearing on 2020 Tax Rates;
3. Consider and adopt Resolution Approving Operating Budget for fiscal year ending 9-30-21;
4. Consider and adopt Resolution Approving Debt Service Budget for fiscal year ending 9-30-21;
5. Review and adopt Order Setting Tax Rates for 2020;
6. Review and approve Minutes of July 16, 2020 regular meeting;
7. Review and approve Minutes of August 6, 2020 special meeting;
8. Review and approve Minutes of August 20, 2020 regular meeting;
9. Hear any updates regarding upcoming Directors' election and consideration and possible action regarding any actions necessary in connection therewith;
10. Update on status of the attorney general approval and proposed closing of the District's \$6,270,000 Unlimited Tax Utility Bonds, Series 2020 ("Series 2020 Utility Bonds"), review and approve Closing Memo and take any final actions as may be necessary in connection with such sale and closing;
11. Review and approve the agreed upon procedures report with regard to the Series 2020 Utility Bonds and approve related checks/wires relating to such reimbursements;
12. 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;
13. Hear reports from WLE with respect to routine landscaping or additional landscaping projects as may be proposed (with any necessary action to be taken under the General Manager's Report);
14. Consider and approve District Engineer's WWTP joint facility report, including but not limited to capacity related discussions, and possible action as necessary with respect to matters relating to the on-going bar screen replacement project at the WWTP, 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;
15. Presentation of Engineer's Report with regard to general engineering matters relating to existing system engineering and 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 review such other engineering matters that may come before the Board, and take all necessary actions related to such matters;
16. Review and approve General Manager's report regarding on-going operations activities, committee matters, parks and trails, 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 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;
17. Consideration and possible action with respect to services provided by Touchstone District Services including status of website, Facebook page and other communications initiatives;

18. Consideration and possible action with respect to continued use of Belterra Centre as District meeting place, or alternatively, selection of a different meeting place for the upcoming fiscal year;
19. Consideration and possible action with respect to proposed amendment to Sixth Amended and Restated Joint Facilities Agreement between the District and Hays County WCID No. 1 regarding matters related to monthly allocation of operating and maintenance costs;
20. Consultation with attorneys regarding ongoing review of prior bookkeeper's conduct and questionable bookkeeping transactions during two most recent fiscal years and related financial matters;
21. 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;
22. Schedule or confirm any proposed additional special board meetings or committee meeting dates;
23. 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;
24. If necessary, reopen meeting and take any necessary action with regard to matters discussed in Executive Session;
25. 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 9.17.20



RESOLVED AND CARRIED this the 9th day of September, 2020.

HAYS COUNTY WATER CONTROL AND
IMPROVEMENT DISTRICT NO. 2



Royce Wachsmann, President

ITEM NO. 3

DRAFT
Hays County WCID #2

Agenda Item 3.

Proposed Budget

October 1, 2020 - September 30, 2021

September 17, 2020

	Projected Actuals FY2020	Approved Budget FY2020	Proposed Budget FY2021	Budget Variance 20- 21	Projected Budget FY2022	Projected Budget FY2023	Projected Budget FY2024	Growth %
<u>Water Related Income</u>								
4000 • Water Service Fees	612,232	447,318	581,513	134,195	610,589	641,118	673,174	30%
4002 • PUA Surcharge	102,161	89,165	(0)	(89,165)	(0)	(0)	(0)	0%
4300 • Water Tap Fee	50,418	48,950	55,000	6,050	51,700	25,300	22,000	
4415 • Basic Services	0	0	0	0	0	0	0	5%
Total Water Related Income	764,811	585,433	636,513	51,080	662,289	666,418	695,174	
<u>Water Related Expense</u>								
6000 • PUA Bulk Water Purchases	238,080	180,336	234,437	(54,101)	246,159	258,467	271,390	30%
6001 • LCRA Raw Water Purchase	33,057	27,840	32,016	(4,176)	36,818	42,341	48,692	15%
6010 • Water Base Fee PUA	279,543	285,517	309,287	(23,770)	324,284	324,284	324,284	
6070 • Raw Water Reservation Fee	49,622	49,621	49,621	0	49,621	49,621	49,621	0%
6980 • Water Maintenance CAP	149,932	181,375	141,000	40,375	49,500	49,500	49,500	
7020 • Laboratory - Water	173	500	500	0	500	500	500	0%
8650 • TCEQ Fees	1,205	2,000	2,000	0	2,000	2,000	2,000	0%
Total Water Related Expense	751,612	727,189	768,861	(41,672)	708,883	726,713	745,988	
Net Water Related	13,199	(141,757)	(132,348)	9,409	(46,594)	(60,295)	(50,814)	

Hays County WCID #2

Proposed Budget

October 1, 2020 - September 30, 2021

September 17, 2020

	Projected Actuals FY2020	Approved Budget FY2020	Proposed Budget FY2021	Budget Variance 20- 21	Projected Budget FY2022	Projected Budget FY2023	Projected Budget FY2024	Growth %
<u>Sewer Related Income</u>								
4100 • Wastewater Services Fees	208,696	191,664	199,331	7,667	207,304	215,596	224,220	4%
4205 • Reclaimed Revenue	4,418	0	0	0	0	0	0	
4400 • Wastewater Tap Fee	40,518	48,950	55,000	6,050	51,700	25,300	22,000	
4415 • Basic Services	0	0	0	0	0	0	0	5%
Total Sewer Related Income	253,632	240,614	254,331	13,717	259,004	240,896	246,220	
<u>Sewer Related Expense</u>								
6100 • Electricity	7,110	7,000	7,140	(140)	7,283	7,428	7,577	2%
6105 • Gas	1,124	1,000	1,020	(20)	1,040	1,061	1,082	2%
6150 • Telephone	5,064	4,200	4,284	(84)	4,370	4,457	4,546	2%
6920 - Sewer Televising Reserve	0	0	20,000	(20,000)	20,000	20,000	20,000	
6980 • Operator Maintenance CAP								
Lift Station CAP	24,660	13,000	21,000	(8,000)	13,000	13,000	13,000	
Sewer Maintenance CAP	124,535	118,000	68,000	50,000	8,000	8,000	8,000	
6981 • Joint Expenses								
Base Fee Operations	335,807	345,384	304,903	40,481	314,050	323,472	333,176	
WWTP Maintenance CAP	83,055	75,850	159,650	(83,800)	66,250	65,500	66,250	
Drip & Reuse Maint CAP	1,536	4,600	17,091	(12,491)	9,200	9,200	9,200	
Membrane Expense	107,749	54,167	0	54,167	0	0	0	
Drum Screens	98,598	295,798	0	295,798	0	0	0	
Electricity - Sewer Plant	35,460	34,000	34,000	0	34,000	34,000	34,000	
Telephone	787	840	840	0	840	840	840	
Joint Engineering Fees	12,274	10,000	10,000	0	10,000	10,000	10,000	
Joint Engineering Fees-Special	48,839	30,000	30,000	0	12,500	12,500	12,500	
Joint Accounting Fees	4,000	0	12,000	(12,000)	12,000	12,000	12,000	
Sewer Plant Mowing	3,046	3,000	3,000	0	3,000	3,000	3,000	
Drip Field Mowing	15,350	13,800	14,649	(849)	13,800	13,800	13,800	
210 Inspections & Repairs	38,058	36,800	34,181	2,619	32,200	32,200	32,200	
Security System Monitoring	168	210	210	0	210	210	210	
WWTP Trash Service	1,877	1,200	1,200	0	1,200	1,200	1,200	
WWTP Insurance	6,250	6,250	6,250	0	6,250	6,250	6,250	
WWTP TCEQ Fees	1,150	1,500	1,500	0	1,500	1,500	1,500	
6990 • Joint WWTP Expense	0	0	0	0	0	0	0	
Total Sewer Related Expense	956,497	1,056,598	750,918	305,680	570,693	579,618	590,331	
Net Sewer Related	(702,865)	(815,984)	(496,587)	355,680	(311,689)	(338,722)	(344,112)	

Hays County WCID #2

Proposed Budget

October 1, 2020 - September 30, 2021

September 17, 2020

	Projected Actuals FY2020	Approved Budget FY2020	Proposed Budget FY2021	Budget Variance 20- 21	Projected Budget FY2022	Projected Budget FY2023	Projected Budget FY2024	Growth %
<u>Trash Related Income</u>								
4415 • Basic Services	1,094,354	1,059,840	1,112,832	52,992	1,168,474	1,226,897	1,288,242	5%
	1,094,354	1,059,840	1,112,832	52,992	1,168,474	1,226,897	1,288,242	
<u>Trash Related Expense</u>								
6110 • Trash Services	235,200	246,096	258,401	(12,305)	271,321	284,887	299,131	5%
	235,200	246,096	258,401	(12,305)	271,321	284,887	299,131	
Net Trash Related	859,154	813,744	854,431	40,687	897,153	942,010	989,111	

Hays County WCID #2
Proposed Budget
October 1, 2020 - September 30, 2021

September 17, 2020

	Projected Actuals FY2020	Approved Budget FY2020	Proposed Budget FY2021	Budget Variance 20- 21	Projected Budget FY2022	Projected Budget FY2023	Projected Budget FY2024	Growth %
Overhead Related Income								
4200 • Service Application Fee	7,661	7,000	7,000	0	7,000	7,000	7,000	0%
4210 • Security Services Revenue	11,520	34,560	36,000	1,440	36,720	37,454	38,203	2%
4250 • Penalties	16,195	10,000	20,000	10,000	20,000	20,000	20,000	0%
4260 • Penalties - Builders	2,500	0	0	0	0	0	0	0%
4500 • Tap Inspection Fees	11,046	13,350	15,000	1,650	14,100	6,900	6,000	
4600 • Customer Service Inspection Fee	57,889	53,400	60,000	6,600	56,400	27,600	24,000	
4700 • Park Fees	22,996	66,750	75,000	8,250	70,500	34,500	30,000	
4800 • Property Taxes	968,815	957,906	784,267	(173,639)	922,867	926,701	926,701	
4850 • Property Tax Penalties/Interest	2,173	1,000	1,000	0	1,000	1,000	1,000	0%
4900 • Interest Income	65,355	84,000	24,000	(60,000)	24,000	24,000	24,000	0%
4960 • Miscellaneous Income	0	0	0	0	0	0	0	0%
Total Overhead Related Income	1,166,150	1,227,966	1,022,267	(205,699)	1,152,587	1,085,156	1,076,905	
Overhead Related Expenses								
6101 • Electricity - Street Lights	960	1,000	1,020	(20)	1,040	1,061	1,082	2%
6115 • Security Services	16,072	40,640	36,000	4,640	36,000	36,000	36,000	0%
6120 • Mowing Facilities	1,800	1,800	1,818	(18)	1,836	1,855	1,873	1%
6560 • Payroll Expenses	1,947	2,880	2,880	0	2,880	2,880	2,880	0%
6751 • Director's Fees	24,900	36,000	36,000	0	36,000	36,000	36,000	0%
6752 • Director's Expense	1,000	3,000	3,000	0	3,000	3,000	3,000	0%
6800 • General Legal Fees	58,268	57,120	57,120	0	57,120	57,120	57,120	0%
Legal Fees - Barrett	16,560	16,560	16,560	0	16,560	16,560	16,560	0%
Legal Project Review	13,440	13,440	13,440	0	13,440	13,440	13,440	0%
Paralegal	53,837	55,000	55,000	0	55,000	55,000	55,000	0%
6851 • Legal Notices	869	2,000	2,000	0	2,000	2,000	2,000	0%
6900 • General Engineering Fees	52,212	60,000	60,000	0	60,000	60,000	60,000	0%
6975 • Base Fee Operations	276,271	276,307	223,764	52,543	230,477	237,391	244,513	3%
6980 • Park Maintenance CAP	6,021	9,000	50,000	(41,000)	9,000	9,000	9,000	
6980 • Detention Pond CAP	3,517	10,500	6,500	4,000	10,500	10,500	10,500	
6985 • AMI Meters	2,215	1,800	1,890	(90)	1,985	2,084	2,188	5%
6995 • Wet Pond Maintenance	5,203	5,400	5,400	0	5,400	5,400	5,400	0%
7002 • Pavement Repairs	20,000	20,000	20,000	0	20,000	20,000	20,000	0%
7100 • Audit Fees	16,500	17,500	17,500	0	17,500	17,500	17,500	0%
7150 • Financial Advisor Fees	2,500	2,500	2,500	0	2,500	2,500	2,500	0%
7151 • Accounting Fees	14,000	0	42,000	(42,000)	42,000	42,000	42,000	

Hays County WCID #2

Proposed Budget

October 1, 2020 - September 30, 2021

September 17, 2020

	Projected Actuals FY2020	Approved Budget FY2020	Proposed Budget FY2021	Budget Variance 20- 21	Projected Budget FY2022	Projected Budget FY2023	Projected Budget FY2024	Growth %
7160 • Arbitrage Compliance Fees	4,300	4,300	7,550	(3,250)	7,550	7,550	7,550	0%
7375 • Tax Collector/Appraisal Fees	6,934	7,000	0	7,000	0	0	0	0%
7550 • Common Area Landscape	224,407	230,000	230,000	0	230,000	230,000	230,000	0%
7551 • Other Landscape Manintenance	43,589	105,000	30,000	75,000	30,000	30,000	30,000	0%
7600 • Insurance	3,022	8,500	8,670	(170)	8,843	9,020	9,201	2%
7875 • Election Expense	203	10,000	10,000	0	10,000	0	10,000	
7881 • Website	336	1,000	1,000	0	1,000	1,000	1,000	0%
7885 • Membership Dues	2,236	2,500	2,500	0	2,500	2,500	2,500	0%
8050 • Miscellaneous Expense	701	1,500	1,500	0	1,500	1,500	1,500	0%
8060 • Bank Service Charges	8	0	0	0	0	0	0	0%
Capital Outlay Transfer	510,000	0	0	0	0	0	0	
9000 • Capital Expenditures								
Park Improvements	368,014	368,000	115,000	253,000	115,000	115,000	115,000	
Total Overhead Related Expenses	1,751,842	1,370,247	1,060,612	309,635	1,030,631	1,027,861	1,045,307	
Net Overhead Related	(585,692)	(142,281)	(38,345)	103,936	121,956	57,295	31,598	
Total Revenues	3,278,947	3,113,853	3,025,943	(87,910)	3,242,353	3,219,367	3,306,541	
Total Expenses	3,695,151	3,400,130	2,838,791	561,339	2,581,528	2,619,079	2,680,758	
Net Income / Loss	(416,204)	(286,277)	187,151	473,428	660,825	600,287	625,783	

Hays County WCID #2

Proposed Budget

October 1, 2020 - September 30, 2021

September 17, 2020

	Projected Actuals FY2020	Approved Budget FY2020	Proposed Budget FY2021	Budget Variance 20- 21	Projected Budget FY2022	Projected Budget FY2023	Projected Budget FY2024	Growth %
9/30/19 Audit Fund Balance	\$4,810,169		\$4,393,965		\$4,581,116	\$5,241,942	\$5,842,229	
Net Income / Loss	(\$416,204)		\$187,151		\$660,825	\$600,287	\$625,783	
Projected Fund Balance	<u>\$4,393,965</u>		<u>\$4,581,116</u>		<u>\$5,241,942</u>	<u>\$5,842,229</u>	<u>\$6,468,012</u>	

Minimum 1 Year Reserve w/out Capital	\$2,817,137	#	\$2,723,791	\$2,466,528	\$2,504,079	\$2,565,758
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	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
Operating Tax Collections	418,866,668	452,679,423	532,679,423	534,892,486	534,892,486
	99%	99%	99%	99%	99%
	<u>0.2310</u>	<u>0.1750</u>	<u>0.1750</u>	<u>0.1750</u>	<u>0.1750</u>
	<u>\$ 957,906</u>	<u>\$ 784,267</u>	<u>\$ 922,867</u>	<u>\$ 926,701</u>	<u>\$ 926,701</u>
Debt Service Tax Collections	418,866,668	452,679,423	532,679,423	534,892,486	534,892,486
	99%	99%	99%	99%	99%
	<u>0.6440</u>	<u>0.7000</u>	<u>0.7000</u>	<u>0.7000</u>	<u>0.7000</u>
	<u>\$ 2,670,526</u>	<u>\$ 3,137,068</u>	<u>\$ 3,691,468</u>	<u>\$ 3,706,805</u>	<u>\$ 3,706,805</u>
Total Tax Rate	0.8750	0.8750	0.8750	0.8750	0.8750

Hays County WCID No.2
Maintenance Cap Schedules

September 17, 2020

	Approved Budget FY19- 20	Projected Budget FY20- 21	Projected Budget FY21- 22	Projected Budget FY22- 23	Projected Budget FY23- 24	Notes
6980 • Water Maintenance						
Leak Detection	\$5,000	\$2,500	\$5,000	\$5,000	\$5,000	subcontract
Annual CCR Reports	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	subcontract
Customer Service Calls (after hours)	\$2,500	\$1,500	\$2,500	\$2,500	\$2,500	
Meter Replacement & Purchase	\$121,875	\$120,000	\$20,000	\$20,000	\$20,000	last of 3 year plan
Master Meters	\$30,000	\$0	\$0	\$0	\$0	
Meters	\$0	\$0	\$0	\$0	\$0	
General Repairs & Maintenance	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	
Unanticipated Repairs	\$10,000	\$5,000	\$10,000	\$10,000	\$10,000	
SUBTOTAL	\$181,375	\$141,000	\$49,500	\$49,500	\$49,500	\$122,000
6980 • Detention Pond Maintenance (WQP)						
General Repairs & Maintenance	\$2,500	\$2,500	\$2,500	\$2,500	\$2,500	hauling of silt removed
Clean out ponds	\$5,000	\$2,000	\$5,000	\$5,000	\$5,000	
Wet Pond Rehab	\$0	\$0	\$0	\$0	\$0	Clean out Vegetation
Unanticipated Repairs	\$3,000	\$2,000	\$3,000	\$3,000	\$3,000	
SUBTOTAL	\$10,500	\$6,500	\$10,500	\$10,500	\$10,500	\$2,000
6980 • Lift Station Maintenance						
General Repairs & Maintenance	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	
Rebuild / Replace Pumps	\$0	\$0	\$0	\$0	\$0	
L/S Spares	\$0	\$5,000	\$0	\$0	\$0	Spare or replacement pumps
L/S Covers	\$0	\$3,000	\$0	\$0	\$0	covers to reflect direct sunlight
Unanticipated Repairs	\$8,000	\$8,000	\$8,000	\$8,000	\$8,000	
SUBTOTAL	\$13,000	\$21,000	\$13,000	\$13,000	\$13,000	\$8,000
6980 • Sewer Maintenance						
General Repairs & Maintenance	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	
Televising / Hydro Jetting / Cleaning / Smoke Test	\$110,000	\$0	\$0	\$0	\$0	Subcontract
Collection System Repairs	\$0	\$50,000	\$0	\$0	\$0	Contingent on second test requested by CMA
Manhole Repairs	\$0	\$10,000				
Unanticipated Repairs	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000	
SUBTOTAL	\$118,000	\$68,000	\$8,000	\$8,000	\$8,000	\$60,000
6980 • Park Maintenance						
General Repairs & Maintenance	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	
Lighting Maintenance	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500	
Sidewalk Repairs	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500	
Future Park Design	\$0	\$20,000	\$0	\$0	\$0	subcontract
Future Trail Design	\$0	\$20,000	\$0	\$0	\$0	subcontract
Unanticipated Repairs	\$1,000	\$2,000	\$1,000	\$1,000	\$1,000	
SUBTOTAL	\$9,000	\$50,000	\$9,000	\$9,000	\$9,000	\$43,000
TOTAL	\$331,875	\$286,500	\$90,000	\$90,000	\$90,000	
MONTHLY ESTIMATE	\$27,656	\$23,875	\$7,500	\$7,500	\$7,500	

Hays County WCID No.2
Capital Expenditures Schedules

DRAFT

September 17, 2020

	Approved Budget 2020	Proposed Budget 2021	Projected Budget FY2022	Projected Budget FY2023	Projected Budget FY2024	Notes
9000 - Capital Expenditures						
New Playground Park (Bitterroot)	\$20,000	\$0	\$0	\$0	\$0	
Mesa Verde Parking Lot / Pavillion	\$20,000	\$0	\$0	\$0	\$0	Champion \$267,141 / ENG / RVI / Other
Park & Trail Master Plan	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	Committee to work out a 5 year plan
Sidewalk Extention from Prescott to Sawyer Ranch	\$180,000	\$0	\$0	\$0	\$0	WLE Est \$140,453.96 / ENG
Contingency (15%)	\$48,000	\$15,000	\$15,000	\$15,000	\$15,000	
TOTAL	\$368,000	\$115,000	\$115,000	\$115,000	\$115,000	

Hays County WCID No.1 - WWTP Joint Facilities

Maintenance Cap Schedules

DRAFT

September 17, 2020

	Approved Budget FY2020	Projected Budget FY2021	Projected Budget FY2022	Projected Budget FY2023	Projected Budget FY2024	Notes
JOINT FACILITIES SPLIT PER CONNECTION						
Hays 1	50%	50%	50%	50%	50%	
Hays 2	50%	50%	50%	50%	50%	
6981 - Sewer Plant Maintenance CAP (Split per Connections)						
SCADA System Maintenance	\$0	\$0	\$0	\$0	\$0	
Drain & Clean EQ Tank	\$1,500	\$0	\$1,500	\$0	\$1,500	Perform every 2 years
Membranes Maintenance	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	cleaning & inspections (1 basin per year)
Purchase Membranes	\$0	\$0	\$0	\$0	\$0	
Clarifier / Equalization Basin - 1007	\$25,000	\$0	\$0	\$0	\$0	hand rails & cat walk
EQ Basin Trans Valve Actuator - 1011	\$1,000	\$0	\$0	\$0	\$0	
Equalization Blower #2 - 1021	\$5,000	\$0	\$0	\$0	\$0	
Equalization Blower #2 Motor - 1022	\$2,500	\$0	\$0	\$0	\$0	
Bio-filter Unit - Roof - 1026a	\$3,000	\$0	\$0	\$0	\$0	
Turbidity Meters - 1042b	\$15,000	\$0	\$0	\$0	\$0	
Alum Metering Pumps - 1050	\$400	\$0	\$0	\$0	\$0	
PA Blower #1 - 2008	\$7,500	\$0	\$0	\$0	\$0	
PA Blower #1 Motor - 2009	\$1,800	\$0	\$0	\$0	\$0	
Analyzer - 1080a	\$5,000	\$0	\$0	\$0	\$0	
Effluent Holding Tank #3 - Clean - 1130a	\$5,000	\$0	\$0	\$0	\$0	
Aerator - 1130c	\$15,000	\$0	\$0	\$0	\$0	
Storage Inventory - 1138a	\$8,000	\$0	\$0	\$0	\$0	
Upgrade Bio Filter Unit FAN 1026	\$0	\$0	\$0	\$0	\$0	not needed per CMA
Upgrade Polymer Injection System FAN 1028	\$0	\$2,000	\$0	\$0	\$0	Materials - Sub
Kaeser Blower Permeate Unit FAN 1070 and 1071	\$0	\$9,300	\$0	\$0	\$0	Materials - Sub
Up Size Clarifier EQ Blowers FAN 1021/1022	\$0	\$125,000	\$0	\$0	\$0	engineering task order - upgrade control pane - 300 BOD after the EQ take - drum screen will reduce BOD also - collect samples per EQ and after EQ - switch fine bubble from coarse
Clean Generator #1 FAN 1109 /1110	\$0	\$5,000	\$0	\$0	\$0	Materials - Sub
Lab Equipment	\$0	\$2,500	\$0	\$0	\$0	Materials
Plumbing to off spec tank FAN 1130	\$0	\$80,000	\$0	\$0	\$0	CMA task order - overflow from MBR to off spare tank
Cleaning of Effluent Tank Sub Fan 1130	\$0	\$0	\$0	\$0	\$0	Scheduled for 2020 budget year - dependent on blower repair
DO Meters Clarifier 1009A	\$0	\$20,000	\$0	\$0	\$0	Materials
DO Meters MBR Replacement 2	\$0	\$16,000	\$0	\$0	\$0	Materials
Enhancement Landscaping at WWTP	\$0	\$3,000	\$0	\$0	\$0	Materials
Pax Pump Spare FAN '06-'07	\$0	\$5,000	\$0	\$0	\$0	Materials
Freeze Protecion Strainer 1137a	\$0	\$0	\$0	\$0	\$0	completed 2020
Road Repairs	\$0	\$3,000	\$0	\$0	\$0	split with Propane Company
Drip System Repairs	\$0	\$0	\$0	\$0	\$0	
Bio Filter Unit roof 1026	\$0	\$5,000	\$0	\$0	\$0	Sub corrosion
Vent Fans for MBR Building	\$0	\$2,500	\$0	\$0	\$0	Sub - reduce heat in building to protect controls
	\$0	\$0	\$0	\$0	\$0	
General Repairs & Maintenance	\$20,000	\$20,000	\$30,000	\$30,000	\$30,000	if needed additional service not included in maint cap
Unanticipated Repairs	\$35,000	\$20,000	\$100,000	\$100,000	\$100,000	if needed additional service not included in maint cap
SUB-TOTAL	\$151,700	\$319,300	\$132,500	\$131,000	\$132,500	\$278,300
Hays 1 Allocation	\$75,850	\$159,650	\$66,250	\$65,500	\$66,250	
Hays 2 Allocation	\$75,850	\$159,650	\$66,250	\$65,500	\$66,250	

Hays County WCID No.1 - WWTP Joint Facilities
Maintenance Cap Schedules

September 17, 2020

	Approved Budget FY2020	Projected Budget FY2021	Projected Budget FY2022	Projected Budget FY2023	Projected Budget FY2024	Notes
6981 - Joint Expenses (Split per Connections)						
Base Fee Operations	\$690,767	\$660,648	\$680,467	\$700,881	\$721,908	Annual Estimated 3% CPI Increase
Membrane Expense	\$108,333	\$0	\$0	\$0	\$0	1 Basin = \$108,333
Drum Screens	\$591,595	\$0	\$0	\$0	\$0	Screens = \$613,095 less \$21,500
Electricity	\$68,000	\$68,000	\$68,000	\$68,000	\$68,000	
Telephone	\$1,680	\$1,680	\$1,680	\$1,680	\$1,680	
Sewer Plant Mowing	\$6,000	\$6,000	\$6,000	\$6,000	\$6,000	WLE \$500 per month
Security System Monitoring	\$420	\$420	\$420	\$420	\$420	
Trash Service	\$2,400	\$2,400	\$2,400	\$2,400	\$2,400	
Insurance	\$12,500	\$12,500	\$12,500	\$12,500	\$12,500	
TCEQ Fees	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000	
Joint Engineering Fees-Special	\$60,000	\$60,000	\$25,000	\$25,000	\$25,000	
SUB-TOTAL	\$1,544,695	\$814,648	\$799,467	\$819,881	\$840,908	
Hays 1 Allocation	\$772,348	\$407,324	\$399,734	\$409,941	\$420,454	
Hays 2 Allocation	\$772,348	\$407,324	\$399,734	\$409,941	\$420,454	

Hays County WCID No.1 - WWTP Joint Facilities

Maintenance Cap Schedules

September 17, 2020

Approved Budget FY2020	Projected Budget FY2021	Projected Budget FY2022	Projected Budget FY2023	Projected Budget FY2024	Notes
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JOINT FACILITIES SPLIT BASED ON SET PERCENTAGE

Hays 1

Hays 2

54%	51%	54%	54%	54%
46%	49%	46%	46%	46%

6981 - Drip Irrigation & Reuse Maintenance CAP

General Repairs & Maintenance	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	if needed additional service not included in maint cap
Flow Detection 210 Irrigation	\$0	\$0	\$0	\$0	\$0	
Drip Field Repairs	\$0	\$20,000	\$0	\$0	\$0	Materials-Sub
Unanticipated Repairs	\$5,000	\$10,000	\$15,000	\$15,000	\$15,000	if needed additional service not included in maint cap
SUB-TOTAL	\$10,000	\$35,000	\$20,000	\$20,000	\$20,000	\$20,000

Hays 1 Allocation

Hays 2 Allocation

\$5,400	\$17,910	\$10,800	\$10,800	\$10,800
\$4,600	\$17,091	\$9,200	\$9,200	\$9,200

6981 - Joint Expenses

Drip Field Mowing	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	WLE \$2,500 per month
210 Inspections & Repairs	\$80,000	\$70,000	\$70,000	\$70,000	\$70,000	WLE \$750.00 per month plus Irrigation Repairs
SUB-TOTAL	\$110,000	\$100,000	\$100,000	\$100,000	\$100,000	

Hays 1 Allocation

Hays 2 Allocation

\$59,400	\$51,170	\$54,000	\$54,000	\$54,000
\$50,600	\$48,830	\$46,000	\$46,000	\$46,000

Hays County WCID No.1 - WWTP Joint Facilities

Maintenance Cap Schedules

September 17, 2020

Approved Budget FY2020	Projected Budget FY2021	Projected Budget FY2022	Projected Budget FY2023	Projected Budget FY2024	Notes
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JOINT FACILITIES SPLIT BASED ON SET PERCENTAGE

Hays 1	50%	50%	50%	50%	50%
Hays 2	50%	50%	50%	50%	50%

6981 - Joint Expenses

Joint Engineering Fees	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	CMA - Joint Infrastructure Meetings
SUB-TOTAL	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	
Hays 1 Allocation	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	
Hays 2 Allocation	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	

TOTAL	\$1,836,395	\$1,288,948	\$1,071,967	\$1,090,881	\$1,113,408
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TOTAL CAP ESTIMATE	\$161,700	\$354,300	\$152,500	\$151,000	\$152,500
MONTHLY CAP ESTIMATE	\$13,475	\$29,525	\$12,708	\$12,583	\$12,708

Hays 1 Estimated Allocation	\$922,998	\$646,054	\$540,784	\$550,241	\$561,504
Hays 2 Estimated Allocation	\$913,398	\$642,895	\$531,184	\$540,641	\$551,904

DRAFT

RESOLUTION ADOPTING OPERATIONS BUDGET

THE STATE OF TEXAS §

COUNTY OF HAYS §

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

WHEREAS, the Board of Directors of Hays County Water Control and Improvement District No. 2 (the "District") has reviewed the projected operating and maintenance expenses and revenues for the district for the period of October 1, 2020 through September 30, 2021 and desires to adopt an operations budget consistent therewith;

NOW THEREFORE KNOW ALL MEN BY THESE PRESENTS;

Section 1. That the Operations Budget attached hereto as Exhibit "A" is hereby adopted.

Section 2. That the Secretary of the Board of Directors is hereby directed to file a copy of this Resolution Adopting Operations Budget in the official records of the District.

ADOPTED this 17th day of September, 2020.

Name: Royce Wachsmann
President, Board of Directors

ATTEST:

Name: Sean McGillicuddy
Secretary, Board of Directors

[DISTRICT SEAL]

Exhibit "A"

[Final Version as adopted to be attached]

ITEM NO. 4

DRAFT

RESOLUTION ADOPTING DEBT SERVICE BUDGET

THE STATE OF TEXAS §
 §
COUNTY OF HAYS §

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

WHEREAS, the Board of Directors of Hays County Water Control and Improvement District No. 2 (the "District") has projected the proposed debt service expenses and revenues for the District for the period of October 1, 2020 through September 30, 2021, in conjunction with the proposed setting of its 2020 tax rate and desires to adopt a budget consistent therewith;

NOW THEREFORE KNOW ALL MEN BY THESE PRESENTS;

Section 1. That the Debt Service Budget attached hereto as Exhibit "A" is hereby adopted.

Section 2. That the Secretary of the Board of Directors is hereby directed to file a copy of this Resolution Adopting a Debt Service Budget in the official records of the District.

ADOPTED this 17th day of September, 2020.

Royce Wachsmann
President, Board of Directors

ATTEST:

Sean McGillicuddy
Secretary, Board of Directors

[DISTRICT SEAL]

Exhibit "A":

Hays County Water Control & Improvement District No. 2

Unlimited Tax Utility Bonds, Series 2020

\$6,270,000.00 - Callable any date at Bank's standard make-whole

10 Year Option - BoT Option A - WINNER

Net Debt Service Schedule

Date	Principal	Coupon	Interest	Total P+I	Existing D/S	Net New D/S
12/31/2020	-	-	-	-	-	-
12/31/2021	580,000.00	1.390%	82,069.08	662,069.08	2,734,065.22	3,396,134.30
12/31/2022	590,000.00	1.390%	79,091.00	669,091.00	2,759,639.82	3,428,730.82
12/31/2023	600,000.00	1.390%	70,890.00	670,890.00	2,804,968.42	3,475,858.42
12/31/2024	610,000.00	1.390%	62,550.00	672,550.00	2,835,650.12	3,508,200.12
12/31/2025	620,000.00	1.390%	54,071.00	674,071.00	2,873,412.98	3,547,483.98
12/31/2026	630,000.00	1.390%	45,453.00	675,453.00	2,913,003.22	3,588,456.22
12/31/2027	645,000.00	1.390%	36,696.00	681,696.00	2,954,007.12	3,635,703.12
12/31/2028	655,000.00	1.390%	27,730.50	682,730.50	2,992,740.08	3,675,470.58
12/31/2029	665,000.00	1.390%	18,626.00	683,626.00	3,028,050.68	3,711,676.68
12/31/2030	675,000.00	1.390%	9,382.50	684,382.50	2,847,878.96	3,532,261.46
12/31/2031	-	-	-	-	2,889,490.06	2,889,490.06
12/31/2032	-	-	-	-	2,941,337.06	2,941,337.06
12/31/2033	-	-	-	-	2,982,464.96	2,982,464.96
12/31/2034	-	-	-	-	2,324,018.76	2,324,018.76
12/31/2035	-	-	-	-	1,380,956.26	1,380,956.26
12/31/2036	-	-	-	-	1,394,950.00	1,394,950.00
12/31/2037	-	-	-	-	1,416,812.50	1,416,812.50
12/31/2038	-	-	-	-	669,600.00	669,600.00
Total	\$6,270,000.00	-	\$486,559.08	\$6,756,559.08	\$44,743,046.22	\$51,499,605.30

Series 2020 FINAL (08-20- | SINGLE PURPOSE | 8/21/2020 | 7:47 AM

ITEM NO. 5

DRAFT

ORDER SETTING TAX RATES
FOR 2020

THE STATE OF TEXAS §

COUNTY OF HAYS §

HAYS COUNTY WATER CONTROL AND IMPROVEMENT DISTRICT NO. 2 §

In order to mitigate the spread of COVID-19 and pursuant to the Proclamation dated March 13, 2020 by Governor Greg Abbott declaring a state of disaster and associated guidance dated March 16, 2020 from the Texas Attorney General's office (collectively, the "Open Meetings Guidance"), suspending certain requirements of the Texas Open Meetings Act, the Board of Directors (sometimes referred to as "Board") of Hays County Water Control and Improvement District No. 2 ("District"), after due notice, conducted a special telephonic Board meeting at Belterra Centre, 151 Trinity Hills Drive, Austin, Texas, pursuant to the requirements set out therein and subject to the Open Meetings Guidance referenced above, which included telephone access to the meeting by the public, on September 17, 2020; whereupon the roll was called of the members of the Board of Directors, to-wit:

Royce Wachsmann	President
Samantha E. Bethke	Vice President
Sean McGillicuddy	Secretary
William Carroll Kelly IV	Treasurer/Asst. Secretary
Bill Harris	Asst. Secretary

All members of the Board participated in the meeting conducted pursuant to the Open Meetings Guidance and voted on the following matter, 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 full discussion and the question being put to the Board of Directors, said motion was carried by the following vote:

"Aye" ____; "No" ____.

The Order thus adopted is as follows:

WHEREAS, the appraisal roll of the District for 2020 has been prepared and certified by the Hays Central Appraisal District, the appraiser for the District, and submitted to the District's tax assessor/collector;

WHEREAS, the District may levy a maintenance tax on all taxable property in the District to provide for payment of expenses as set out in Section 49.107, Texas Water Code;

WHEREAS, the Board of Directors has reviewed and approved its operating budget for its fiscal year October 1, 2020 through September 30, 2021 and has determined what maintenance tax rate should be set to meet such budget requirements;

WHEREAS, the Board of Directors has reviewed and approved a debt service budget and has determined what debt service tax rate should be set to meet the debt service requirements of the District's bonds;

WHEREAS, the District has complied with the provisions of Section 49.236, Texas Water Code and has conducted a Public Hearing on Tax Rate as required therein; NOW THEREFORE,

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

Section 1. There is hereby levied an ad valorem tax of \$0. on each \$100.00 of taxable property within the District in order to provide funds for maintenance and operating purposes.

Section 2. There is hereby levied an ad valorem tax of \$0. on each \$100.00 of taxable property within the District in order to provide for payment of principal of and interest and associated obligations on the District's bonds.

Section 3. The total tax rate for 2020 is \$0. on each \$100.00 of taxable property within the District. All taxes collected pursuant to this levy, after paying costs of levying, assessing, and collecting same, shall be used for planning, maintaining, repairing, and operating the District's facilities and for paying costs of proper services, engineering and legal fees, and administrative expenses, and for paying principal of and interest on bonds, or other lawfully authorized evidences of indebtedness issued or assumed by the District.

Section 4. Jenifer O'Kane, the Hays County Tax Assessor/Collector, is hereby authorized to assess and collect the taxes of the District employing the above tax rates.

Section 5. The taxes levied hereby are due presently, and shall be delinquent if not paid by January 31, 2021.

Section 6. This Order Setting Tax Rates shall be effective from and after its adoption.

Section 7. The President or Vice President is authorized to execute, and the Secretary or any Assistant Secretary to attest, this order on behalf of the Board of Directors.

WITNESS OUR HANDS AND SEAL OF THE DISTRICT this 17th day of September, 2020.

Royce Wachsmann, President

ATTEST:

Sean McGillicuddy, Secretary

[DISTRICT SEAL]

ITEM N0. 6

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 special session, open to the public, on the 16th day of July, 2020, 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:

Royce Wachsmann	President
Samantha E. Bethke	Vice President
Sean McGillicuddy	Secretary
William Carroll Kelly IV	Treasurer/Asst. Secretary
Bill Harris	Asst. Secretary

All members of the Board participated in the meeting via Zoom video with Director Wachsmann present at Belterra Center. The record shall reflect that all directors voted on all matters that came before the Board. Additionally participating in the ZOOM meeting were Matt Kutac of the law offices of Matthew B. Kutac, PLLC, Andy Barrett with Andy Barrett & Associates, PLLC, Judy McAngus, paralegal with Winstead PC, Kristi Hester and Jesse Kennis with Inframark, the District’s general management and operations contractor, Chris Lane of SAMCO Capital Markets, Inc., the District’s financial advisor and Lauren Barzilla with CMA Engineering (“CMA”), the District’s engineers and Allen Douthitt with Bott & Douthitt, the District’s bookkeepers. In addition, Johnny McDonnell and Chris Calvisi with WLE, the District’s landscape service company, joined for a portion of the meeting.

Matt Kutac explained a few guidelines for the video/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.

1. The Board first called for public communications and comments. Hearing no comments, the Board moved on to the next item on the agenda.

2. It was noted that the Minutes of June 18, 2020 regular meeting would be available for approval at the next Board meeting.

3. The Board recognized Allen Douthitt to present the Bott & Douthitt Cash Activity Report and Cash/Investment Activity Report dated July 16, 2020 which included director and vendor payments, various wire transfers between District accounts, two separate letters to Bancorp South requesting final transfer of the remaining funds from both the road and utility capital projects accounts and the official closing of those capital project accounts that were no longer needed and financial statements through May 31, 2020, such report being attached hereto as **EXHIBIT "A"**. Mr. Douthitt noted that the check detail included the issuance of a new Operating Check No. 2631 to CC Carlton Industries to replace Operating Check No. 1998 in the amount of \$2,000. The Board followed along with such report, noting various wire transfers and reviewed the detailed listing of the cash activity in the District's Bancorp South Operating Account, including current proposed expenditures for approval at the current meeting as well as a detailed Cash/Investment Activity Report summarizing all balances in all of the District's accounts.

In addition, Mr. Douthitt noted that he had mentioned to the Finance Committee and would be working with Matt Kutac on a proposed minor amendment to the existing Sixth Amended and Restated Joint Facilities Agreement between the District and Hays County WCID No. 1 ("HCWCID No. 1") that would improve and simplify the overall accounting and payment obligations between the districts as related to the operations and maintenance costs for certain joint wastewater facilities owned by HCWCID No. 1 and shared by both districts. He noted that the manner he is proposing is the standard manner that most districts utilize and is the preferred accounting method by his firm and the District's auditing firm, Maxwell Locke & Ritter LLC for handling such shared costs.

In addition, he noted that Bott & Douthitt is looking into managing the District's accounts more closely and have temporarily suspended the use of the prior Manager's Account until various safeguards are put in place and reviewed in advance with the Finance Committee before being brought back to the Board. He noted that, at this time, no checks are being issued until reviewed by the Finance Committee and brought back to the Board for approval. Mr. Douthitt proposed that the Board consider modifying the existing signature authority on the Manager's Account and that he would propose that the signatures on the account be any two of three signatures to all checks issued on the Manager's Account (i.e., typically both Mary Bott and Allen Douthitt – the two principals of the firm, including Mr. Douthitt, Ms. Bott and Patricia Melton, a Bott & Douthitt employee. It was noted that a recap of all checks issued between meetings or proposed to be issued following meetings, would be consistently reported on the monthly cash activity report for the District and reviewed by the finance committee in advance of Board approval.

Also, Mr. Douthitt noted that there appeared to be approximately \$2,700,000 in pledged collateral for approximately \$600,000 of deposits and noted that Bott & Douthitt would also be working to reduce the amount of required collateral pledged to more closely match the deposits at Bancorp South. He noted that they had been moving more money into the District's TexPool account which does not require collateral and does earn a small amount of interest. Also he noted that they were working to establish a Positive Pay system through Bancorp South that has

a series of checks and balances associated with such system to better safeguard the District's funds.

Following a thorough discussion of the report and related matters and upon motion by Director Harris, seconded by Director Kelly and unanimously carried, the Board approved the above-referenced Cash Activity Report including checks and wires listed thereon.

In addition and by motion of Director Kelly, seconded by Director Wachsmann and unanimously carried, the Board authorized the modification of the signatures to the existing Manager's Account to include any two of the three persons (specifically being names as Mary Bott, Allen Douthitt and Patricia Melton).

The Board seemed in agreement as Mr. Douthitt had proposed with respect to his working with Matt Kutac on revisions to the existing Sixth Amended and Restated Joint Facilities Agreement and into finding out the particular fees tied to setting up a proposed Positive Pay system which he would bring back to the Board for further consideration.

4. Matt Kutac presented the form of an Order Calling Director Election (Amended and Revised for 2020 Directors Election Postponed to November 3, 2020) to the Board, a copy of which is attached hereto as **EXHIBIT "B"**. For the record, please note that the District's initial May 2, 2020 directors election had been postponed and moved to November 3, 2020, the next uniform election date, in order to mitigate the spread of COVID-19. Mr. Kutac confirmed that the proposed Order relied on the Texas Secretary of State's Election Advisory No. 2020-12 regarding the confirmation that the candidate filings received for the election originally scheduled for May 2, 2020, will remain valid for the November 3, 2020 election, that the filing period will not be reopened for the November, 3, 2020 election, and that candidate drawing for placement on the ballot will remain the same. In addition, the Board reviewed an updated form of Joint Election Agreement between Hays County ("Election Agreement") and the District, as well as a separate Contract for Election Services ("Election Contract") with the District and the Hays County Elections Administrator. Following a review of the entire Order, Election Agreement and Election Contract and upon motion by Director Wachsmann, seconded by Director Harris and unanimously carried, the Board approved said Order, Election Agreement and Election Contract. It was noted that one of the candidates had expressed an interest in putting up candidates bios on the District's website, and should the Board wish to do so, the directors should put some thought into the details regarding same within the next few months. In addition, Matt Kutac noted that one of the candidates had expressed concerns over the handling of drawing of the names for the ballots in the election, but that Judy McAngus had provided detailed backup as to the notifications given, those present at the drawing and details of the drawing, which was conducted following proper notice and in public with Director Bethke conducting such drawing.

5. Chris Calvisi with WLE reviewed the monthly WLE Landscaping Service Report as had been provided in advance to Inframark and posted on the Board's Google Drive. In addition, he updated the Board by noting that WLE had poured the concrete portion of the trail leading into the Sand Hills Park where the trail had washed out (as had been authorized at the last meeting).

6. Lauren Barzilla next reviewed CMA's WWTP and 210 Reuse Irrigation Report with the Board, a copy of which report is attached hereto as **EXHIBIT "C"**. The report included a summary of important dates provided by the contractor related to the drum screen replacement project and ended with a proposed final completion date for the project of December 25, 2020. Ms. Barzilla confirmed that there was no action needed by the Board with regard to the project.

7. Next, Ms. Barzilla presented the CMA general engineering monthly report, a copy of which is attached hereto as **EXHIBIT "D"** and reviewed such report with the Board.

Under item II. of such report, Ms. Barzilla confirmed that with regard to the District's Bond Application No. 7, in the amount of \$6,270,000, that the District's staff had provided a copy of the TCEQ draft Order and related staff memorandum. In connection with such application, Mr. Kutac noted that following a review by Lauren Barzilla of CMA and himself, he had signed the "consent" form consenting to such items. It was noted that following receipt of the consent form, that typically the TCEQ would issue an executed final Order within a week. In addition, Ms. Barzilla noted that CMA had already received a pre-purchase inspection approval from the TCEQ to the projects proposed to be funded with the proceeds of the bonds. The Board discussed a proposed special meeting on August 6th to approved related bidding materials and formally set the sale date for the District's Series 2020 Unlimited Tax Utility Bonds.

Under item III of such report, Ms. Barzilla noted that the Brentwood Drainage project is now complete, with the exception of revegetation.

With regard to item IV, the ESD Station project that is being constructed within the District, Ms. Barzilla noted that the contractor had not started construction of the public utilities, but that they had received a change order from the contractor that the Board would review later on in the meeting.

Regarding item V., Ms. Barzilla reported with respect to the Naples Sidewalk Extension project that they waiting to hear from the Board as to whether there were additional trails to be added prior to finalizing the scope of the project.

With respect to item VI of such report, Section 21-2 Water Services, Ms. Barzilla confirmed that the services had been moved by CC Carlton and that such related matters had thus been resolved.

Ms. Barzilla confirmed that there were no action items needed on the CMA general report.

8. With respect to item 8 on the posted agenda, "consideration and possible action with respect to proposed water and wastewater services agreement with Hays County ESD No. 6," Matt Kutac noted that such item would be taken up in executive session.

9. With respect to the District's final reconciliation payment to HCWCID No. 1 under the existing Sixth Amended and Restated Joint Facilities Agreement, Matt Kutac confirmed that the initial wire of funds from the District that Inframark had processed in payment of the final true up costs owed to HCWCID No. 1 was inadvertently processed in the

amount of \$510,000 when the total due was \$510,785 but that the District had written an additional check at its last meeting for the remaining \$785. He confirmed that a final Resolution Acknowledging Receipt of Reconciliation Payment Under Sixth Amended Joint Facilities Agreement had addition all been secured from HCWCID No. 1 (copy attached hereto as **EXHIBIT “E”**), which now confirmed the full payment and final satisfaction of the related obligations under such agreement due from the District to HCWCID No. 1.

10. Jesse Kennis reviewed Inframark’s monthly General Manager’s Report beginning with the General Manager’s executive summary memorandum. A copy of such report is attached hereto as **EXHIBIT “F”**.

Mr. Kennis summarized the action items and upon motion by Director McGillicuddy, seconded by Director Kelly and unanimously carried, the Board approved the following expenditures:

\$ 8,970.00	WWTS – Aeration Basin (#2 basis) Cleaning at the WWTP;
\$22,400.00	K2 Contract Services – Additional rehab work to the clarifier, sand Blasting, sealing and painting (WWTP); and
\$ 8,947.40	Concrete Raising - annual sidewalk audit and repairs.

Mr. Kennis next reviewed the report in detail, summarizing the status of wastewater treatment plant operations, re-use water system matters, distribution system - billing, the collection system updates, drainage/ponds, parks-trails, construction, customer care, and infrastructure committee. Other than the standard summary of such reports, Mr. Kennis noted that with regard to the Collection System and a recent overflow at Lift Station No. 6 on Catalina due to a voltage surge, that Inframark is considering installing a chart recorder to help determine the issue. He also noted that Inframark is rechecking all facilities to insure they have proper surge protectors in place to avoid similar incidents that could occur in the future.

Also, with regard to the drainage/ponds, he noted that in Section 20, the pond is not draining properly due to sediment buildup and they are recommending and starting to work with Toll Brothers (builder in that section) to come in just prior to the last homes being completed to help defray the costs of the cleaning of that pond.

In addition to the parks update on such report, it was noted that Director Bethke and Kristi Hester did a recent parks inspection in addition to Inframark’s usual visual inspection. It was reported that they explored a new area of District open space land behind the newer sections, which runs next to the church site within the District and seems to be a good possibility for development by the District. Director Harris noted that some homeowners might not want to have a lot of foot traffic behind their homes; however Director Bethke noted that she felt the trail could snake around areas and provide a shady walking path for residents. It was noted that any form of trail in such area was in the preliminary evaluation stage. Mr. Kutac stated that the evaluation of future trail areas would need to be consistent with previous environmental and cultural reports and studies that had been performed in the District.

With regard to Construction activity, it was noted that Ms. Hester and Director Bethke found an area where it appeared contractors had been using the District’s greenbelt area to access

Mesa Verde and Angelina Way into Highpoint (the neighboring subdivision). It was noted Inframark was looking further into such issue.

With regard to further discussion on the continuation of park cleaning services following the initial thorough cleaning of the District parks in advance of their recent reopening, it was the consensus of the Board to discontinue such in depth cleaning of the park equipment and related park facilities. It was noted that current US Center for Disease Control (“CDC”) guidelines state that sanitizing outdoor surfaces is an inefficient use of sanitizing agents, and the work comes with a hefty monthly price tag of \$8,900.

Mr. Kennis recapped that the water loss factor in the report, noting that the most recent reading reflected a 95% water accountability. He stated that all else was in order as relates to monthly operations and that he was available for any questions the Board may have. Hearing none and following a motion by Director Wachsmann, seconded by Director Harris and unanimously carried, the Board approved Inframark’s General Manager’s Report.

11. The Board reviewed an engagement proposal from Maxwell Locke & Ritter, PLLC with respect to the preparation of an Agreed Upon Procedures Report in connection with the District’s \$6,270,000 Series 2020 Unlimited Tax Utility Bonds at an estimated amount between \$10,000 and \$12,000. Following a motion by Director McGillicuddy, seconded by Director Wachsmann and unanimously carried, the Board approved said engagement letter, a copy of which is attached hereto as **EXHIBIT “G”**.

12. With regard recommendations from the Infrastructure Committee as to continued use of Belterra Centre (which facility is owned by HCWCID No. 1) for meetings and other District business and related terms of use, it was noted that initially the District’s Infrastructure Committee had recently met with HCWCID No. 1’s Buildings Committee.

Director Kelly thought they had come to a good initial agreement, noting that the District’s Infrastructure Committee had expressed that the District would not be assisting with the repayment of any share of past expenses or improvements that HCWCID No. 1 had made to the Belterra Centre (which figure was estimated at \$75,000, or half of the total of previous improvements) but that, this appoint, the Infrastructure Committee felt there were two options on the table:

a. \$100 per hour with a minimum 5 hours per month (i.e., \$500 for 5 hours) and an equal split of the costs of the monthly utilities (estimated to be around \$600 total (i.e. the District’s share for utilities would be approximately \$300) plus a one-half share for any maintenance items (it being noted that large scale repairs such as roof replacement, the Air Conditioning system that had recently been replaced and similar changes to the existing building would be excluded); or

b. Because that number would not be the same each month, the Infrastructure Committee had asked that the HCWCID No. 1 Building Committee discuss with their Board a monthly all-inclusive rate (say \$1,500 a month or lower) that will cover all usage, utilities and the District’s share of maintenance going forward so that the Board might consider such all in option which would assist with their budgeting. That said, Director Kelly noted he had not heard

back from anyone from HCWCID No. 1 with regard to a proposed all-inclusive monthly flat rate that the Board could also consider.

It was discussed that both districts were political subdivisions and would both negotiate on the basis of what would be fair and reasonable to each district. Director Kelly noted that moving forward it would appear fair to pay a flat rate (if reasonable) but again to not go back and pick up expenses that HCWCID No. 1 had previously incurred for improvements. Kristi Hester was asked to set up a Zoom meeting of the two committees again to further discuss the options available and be able to bring back a recommendation to the Board for consideration at its next meeting.

Director Wachsmann noted that he might just call Robby Callegari with CMA Engineering, the District's engineering firm, and see if the Board can simply meet at the CMA offices in the Ledgestone Subdivision across Hwy 290 in the vicinity of the District (for the record, the Board met at such offices for nearly all of its Board meetings prior to HCWCID No. 1 acquiring Belterra Centre).

13. With regard to consideration and possible action regarding possible request for proposals for landscaping and irrigation services, Matt Kutac noted that the HCWCID No. 1 Board had decided to go out for requests for proposal with regard to their regular district landscape services and also the 210 irrigation landscape maintenance services (which would also include any repairs to such irrigation system). It was noted that it was thought, at this time, that the HCWCID No. 1 Parks Committee was looking over what would need to be included into an RFP relating to their parks and trail landscape maintenance and their Infrastructure Committee was looking into what would needed to be included in an RFP as relate to infrastructure (210 irrigation) services. Mr. Kutac noted that HCWCID No. 1's decision to consider pulling together an overall RFP for both such services would affect the District because 210 irrigation costs are shared between the Districts. Mr. Kutac noted that HCWCID No. 1 had also inquired as to whether the Board might be interested in joining in such process. Director Harris noted that he would like to discuss the matter further in the next Infrastructure meeting in order to understand why HCWCID No. 1 is taking such action.

14. In addition, following a thorough review and discussion of a proposed amendment to Inframark's agreement with the District with respect to the removal of bookkeeping services from the scope of operations and management services, upon motion by Director McGillicuddy, seconded by Director Harris and unanimously carried, the Board approved an Amendment to Operations and Management Agreement relating to the District facilities dated as of June 1, 2020 between the District and Inframark, a copy of which is attached hereto as **EXHIBIT "H"**.

15. Matt Kutac confirmed the Board members' receipt of an updated memorandum regarding the certain questionable bookkeeping transactions from the two most recent fiscal years. He noted that further updates would be provided during the Board's executive session later on in the meeting.

16. The Board confirmed that its next regular meeting would be scheduled for Thursday, August 20, 2020 and a special meeting would be set for August 6, 2020 and it was noted that Kristi Hester would confirm all upcoming committee meetings with the committee members.

17. With respect to item 8, 13 and 15 on the posted agenda, Director Wachsmann, seconded by Director Harris and unanimously carried, the Board retired, along with Matt Kutac, to Executive Session at approximately 7:25 p.m.

18. Following such Executive Session and upon motion by Director Harris, seconded by Director Kelly and unanimously carried, the Board reconvened in public session at approximately 7:56 p.m. The record shall reflect that Director Bethke did not rejoin the meeting and did not vote on the remaining items below. It was confirmed that no action was taken with respect to items 8, 13 and 15 during the Executive Session and no action was necessary following such session with respect to items 13 and 15. For the record, Mr. Kutac stated that with respect to the ongoing review of the transactions of the District's the prior bookkeeper (item 15), he had received preliminary confirmation from the District's auditor that such bookkeeper had misappropriated District funds and that he anticipated having a more conclusive report for presentation at the August meeting.

With regard to item 8 on the posted agenda "consideration and possible action with respect to proposed water and wastewater services agreement with Hays County ESD No. 6", upon motion by Director Harris, seconded by Director McGillicuddy and unanimously carried, the Board accepted contract changes as reviewed during such Executive Session and authorized execution of such contract.

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

APPROVED AND ADOPTED this 17th day of September, 2020.

(DISTRICT SEAL)

Sean McGillicuddy, Secretary

ITEM N0. 7

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 special session, open to the public, on the 6th day of August, 2020, 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:

Royce Wachsmann	President
Samantha E. Bethke	Vice President
Sean McGillicuddy	Secretary
William Carroll Kelly IV	Treasurer/Asst. Secretary
Bill Harris	Asst. Secretary

All members of the Board participated in the meeting via Zoom video. When the roll of members was called, all were present at the commencement of the meeting with the exception of Director Wachsmann, who joined the meeting via Zoom during the discussion and prior to the vote taken in item 3 herein below. Also participating in the ZOOM meeting were Matt Kutac of the law offices of Matthew B. Kutac, PLLC, Andy Barrett with Andy Barrett & Associates, PLLC, Judy McAngus, paralegal with Winstead PC, Kristi Hester with Inframark, the District’s general management and operations contractor, Chris Lane of SAMCO Capital Markets, Inc., the District’s financial advisor, and Allen Douthitt with Bott & Douthitt, the District’s bookkeepers. In addition, Jimmy Romell with Maxwell, Locke & Ritter PLLC joined in for a portion of the meeting.

Matt Kutac explained a few guidelines for the video/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.

1. The Board first called for public communications and comments. Hearing no comments, the Board moved on to the next item on the agenda.

2. The Board reviewed the Minutes from the June 18, 2020 meeting. Following a review thereof, upon motion by Director McGillicuddy, seconded by Director Harris and unanimously carried, the Board approved said Minutes.

3. A copy of the July 17, 2020 Texas Commission on Environmental Quality Order Approving an Engineering Project and the Issuance of \$6,270,000 in Unlimited Tax Bonds for the District ("TCEQ Order") approving the project and bond issue, which includes a copy of the supporting TCEQ Staff memorandum, was presented to the Board.

Chris Lane with SAMCO confirmed that she felt the Board should proceed with a private placement of the bonds in lieu of a public offering, and had requested that the Board set a sale date for August 20, 2020. Ms. Lane reviewed a copy of a Limited Offering Term Sheet and Bid Form (with 2 separate options) and noted that, pursuant to the TCEQ Order, the District would need to have a rating on the Bonds. She confirmed that she had requested a rating, on behalf of the District, from Moody's and anticipated having that in hand by the following week. It was noted that the State Attorney General's office required that the formal notice of sale be given in the same manner as would be a public sale of such bonds.

The Board discussed the timing of the bond sale and upon motion by Director Wachsmann, seconded by Director Kelly and unanimously carried, the Board formally authorized the publication of a notice of sale and related bid documents in connection with the sale of the District's \$6,270,000 Series 2020 Unlimited Tax Utility Bonds ("Series 2020 Utility Bonds"), such sale date being set for August 20, 2020 as set forth therein

4. With respect to the opening of a Series 2020 Capital Projects Account in connection with the proposed Series 2020 Unlimited Tax Bonds, Allen Douthitt confirmed that no formal action was necessary as Bott & Douthitt, under prior Board direction regarding TexPool accounts, would open a separate TexPool Capital Projects Accounts that would be used for such issue.

5. With regard to the opening of new bookkeeping accounts and other general bookkeeping related bookkeeping matters, Allen Douthitt confirmed that he they were working on the needed updates to the Manager's Account as authorized by the Board at the last meeting and that he would be working with Matt Kuatc with regard to tweaking the existing Sixth Amended and Restated Joint Facilities Agreement. Additionally, with respect to the release of collateral, he noted that Bancorp South had provided him with a form that needed to be signed by the Board's president or other officer in connection with allowing the Bott & Douthitt firm to work with the bank on the needed updates (in this case, reductions) in collateral pledged to the District that is no longer needed. Following a motion by Director Harris, seconded by Director Wachsmann and unanimously carried, the Board authorized the execution of such form and release of any and all unnecessary collateral and managing of such collateral by such firm going forward.

6. The Board reviewed the District's 2020 Certified Estimates of Value as received from the Hays Central Appraisal District on July 24th. Chris Lane noted that she will be working with the Finance Committee with respect to a proposed budget to be presented to the Board for its initial review at the August 20th meeting. She noted at this time she felt the proposed total tax rate would need to remain at \$0.875 for purposes of planning for the upcoming tax rate hearing, but that between the adoption of the proposed tax rate at the Board's August 20th meeting and the formal tax rate at the Board's September 17th meeting there may be room for a slight reduction in the overall tax rate. She noted that the Finance Committee is looking very closely at a possible recommendation that might could reduce the 2020 tax rate to \$0.86 per \$100 valuation depending upon various factors.

7. Jimmy Romell with Maxwell Locke & Ritter, PLLC was recognized and reviewed an engagement letter whereby his firm would prepare the District's annual financials (audit) for the District's fiscal year ending September 30, 2020. He noted that he is estimating the fee under such engagement to be \$16,500, which is the same fee as last year's fee for such engagement. Also Mr. Romell noted that he would propose to have the draft audit completed for the Board's review in time to file the audit on time with the TCEQ within 135 days following the end of the fiscal year. He confirmed there were no new auditing standards that would need to be covered in the upcoming audit, but that they would factor in COVID-19 details into the audit (though he did not expect those to have an impact on the District's current audited financials). Following a full discussion and upon motion by Director Wachsmann, seconded by Director Kelly and unanimously carried, the Board approved such engagement letter, a copy of which is attached hereto as **EXHIBIT "A"**.

8. Matt Kutac reviewed an Order Calling Directors Election - Amended and Revised on August 6, 2020 for 2020 Director Election Postponed to November 3, 2020 ("Election Order") noting that the Governor of the State of Texas had recently extended the early voting period which now commences on October 13, 2020 and that it was necessary to update the existing Order to include the extension of early voting. He also stated that he added a proposed Section 7 to the Order that would cover any other subsequently issued governmental guidance, proclamations, changes or suspensions in law, as detailed in said Order. Following a discussion and motion by Director Harris, seconded by Director McGillicuddy and unanimously carried, the Board adopted said Election Order, as attached hereto as **EXHIBIT "B"**.

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

APPROVED AND ADOPTED this 17th day of September, 2020.

(DISTRICT SEAL)

Sean McGillicuddy, Secretary

ITEM NO. 10

SAMCO CAPITAL MARKETS, INC.

FINAL CLOSING MEMO

EMAIL ONLY

DATE: September 15, 2020

TO:

Board of Directors	Hays Co. WC&ID No. 2
Nancy Hagquist	Winstead PC
Judy McAngus	Winstead PC
Matt Kutac	MBK PLLC
Andy Barrett	Barrett & Associates, PLLC
Lauren Barzilla	CMA Engineering
Allen Douthitt	Bott & Douthitt
Gary Whitt	Bank of Texas (Purchaser)
Chris Frey	Bank of Texas (Purchaser)
Erin Fitzpatrick	BOKF, NA (Paying Agent)

FROM: Christina M. Lane SAMCO Capital Markets, Inc.

SUBJECT: **Closing Memorandum**
Hays County Water Control and Improvement District No. 2, Texas
\$6,270,000 Unlimited Tax Utility Bonds, Series 2020 (the "Bonds")

Delivery of the referenced Utility Bonds is scheduled for Tuesday, September 22, 2020 at 10:00 a.m. and will be coordinated by Winstead PC. Closing instructions are outlined below:

1. Winstead PC (Bond Counsel), Austin, Texas, will handle all legal matters and provide the Legal Opinion and Transcript of Proceedings.
2. Bank of Texas (Purchaser) and BOKF, NA (Paying Agent) will coordinate delivery of the Bonds.
3. Prior to 10:00 a.m. on September 22, 2020, Bank of Texas (Purchaser) will wire to BOKF, NA (Paying Agent), in immediately available funds which has previously been agreed upon ***\$6,270,000.00 (LESS) \$1,027.00 MAC Fee = \$6,268,973.00 to BOKF, NA (Paying Agent)***; ABA: 103900036; Account Name: Wealth Management; Account Number: 600024642; Ref: Hays Co WCID No. 2 UTRB 2019; Attn: Tony Hongnoi, 972-892-9968.
4. BOKF, NA (Paying Agent) will disburse funds as listed below:

- | | | | |
|----|--|--|----------------|
| A. | Wiring Instructions: State Street Bank and Trust Company, Boston, MA; ABA (3400) #011000028; BNF (4200) Attn: TexPool #67573774; RFB (4320) Location ID #78951; OBI (6000) Pool #449; Account #7895100007; Hays Co. WC&ID No. 2; Capital Projects Fund - Utility Series 2020. [GM – See Agreed Upon Procedures Report from Auditor]. | Capital Projects Fund
Utility Series 2020 | \$6,007,103.00 |
| B. | Wiring Instructions: Wells Fargo Bank, 420 Montgomery St., San Francisco, CA 94104; ABA #121000248; For SAMCO Capital Markets, Acct.#2000019286402, for Credit to Public Finance (Austin), Hays Co. WC&ID No. 2, (Utility Bonds) Series 2020. | FA Fee | \$125,400.00 |

SAMCO CAPITAL MARKETS, INC.

C.	Wiring Instructions: Comerica Bank, 8850 Boedeker St., Dallas, TX. 75225; ABA: 111000753; FFC: Winstead PC Client Retainer Account; Acct. #1881293359; Ref: Accounting Dept.; SWIFT Code MNBDUS33; Client #58708-9; [\$75,240 Bond Counsel Fee + \$1,000.00 BC Expenses + \$6,270 AG fee = \$] Utility Bonds, Series 2020.	Bond Counsel Fee & Exp.	\$82,510.00
D.	Wiring Instructions: Plains Capital Bank, 2705 Bee Caves Rd., Suite 120, Austin, Texas 78746; ABA #111322994, SWIFT Code PLASUS44; For Credit: Andy Barrett & Associates, PLLC; Account #4100034356; Hays Co. WC&ID No. 2, Utility Bonds, Series 2020	Special Counsel	\$50,160.00
E.	Wiring Instructions: Wells Fargo Bank, 420 Montgomery St., San Francisco, CA 94104; ABA #121000248; SWIFT CODE: WFBIUS6S; Acct.#4123701088, for Credit to Orrick, Herrington & Sutcliffe LLP, Ref. 43873.26/4387326; EIN 94-2952627.	Bank Counsel	\$3,500.00
F.	BOKF, NA to retain \$300 for the first year's Paying Agent Fee.	Paying Agent Fee	<u>\$300.00</u>

Total Funds Disbursed: \$6,268,973.00

5. The Purchaser will conference call Winstead PC (Bond Counsel) Nancy Hagquist (512) 983-1931 nhagquist@winstead.com to release the bonds.
6. Invoices for services rendered in connection with the bond issue should be sent to Douthitt Attn: Allen Douthitt, 1970 Rawhide Drive, No. 202, Round Rock, Texas 78681, for payment.

Bott & Douthitt will make arrangements to have the bond proceeds in the Capital Project Fund Account - Utility collateralized and invested until disbursement, as necessary.

Should you have any questions concerning the above please do not hesitate to call me at (512) 914-0683 (clane@samcocapital.com). It has been a pleasure working with all of you on this transaction and we look forward to a successful Closing.

Sincerely,
SAMCO Capital Markets, Inc.
Christina M. Lane
Senior Managing Director

Royce Wachsmann
President, Hays Co. WC&ID No. 2

ITEM NO. 11

**Hays County Water
Control and Improvement
District No. 2**

**Agreed Upon Procedures Report
of Reimbursable Costs
\$6,270,000 Unlimited Tax Utility Bonds,
Series 2020 Use of Proceeds**

Independent Accountants' Report on Applying Agreed-upon Procedures

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

Dear Board Members:

We have performed the procedures enumerated below, which were agreed to by you, solely to assist you with respect to reimbursable costs to be paid from the proceeds of the \$6,270,000 Hays County Water Control and Improvement District No. 2 (the "District") Unlimited Tax Utility Bonds, Series 2020, as set forth in the accompanying Schedules A, B and C. The District's management is responsible for the District's accounting records. The sufficiency of these procedures is solely the responsibility of the Board of Directors and the Texas Commission on Environmental Quality (the "TCEQ"), the specified users of the report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

The procedures we performed are as follows:

1. Information for the use of the proceeds was obtained from the TCEQ order dated July 17, 2020 approving the \$6,270,000 Hays County Water Control and Improvement District No. 2 Unlimited Tax Utility Bonds, Series 2020, which included the interoffice staff memorandum.
2. Information for the costs to be reimbursed to the developers was obtained from inspection of reimbursable costs and related supporting documentation as of the date of this report. Information for the actual costs paid directly by the District was obtained from inspection of supporting documentation as of the date of this report.
3. Non-construction and projected additional costs to be funded from the Series 2020 bond proceeds were obtained from invoices and discussions with various parties who are to be reimbursed.

This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to, and did not, conduct an audit or review, the objective of which would be the expression of an opinion or conclusion, respectively, on the accounting records. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you. This report relates only to the accompanying Schedules A, B and C and does not extend to any financial statements of the District taken as a whole.

This report is intended solely for the information and use of the specified users listed above and is not intended to be and should not be used by anyone other than those specified parties.

Austin, Texas
September 17, 2020

Schedule A
Hays County Water Control and Improvement District No. 2
Calculation of Amounts to be Paid to
ERG Belterra, Ltd. from Series 2020 Bond Issue Proceeds
In Accordance with the Developer Reimbursement Agreement With
Hays County Water Control and Improvement District No. 2
Dated May 29, 2020
As of September 17, 2020

Description	% Complete (Date Completed)	Reimbursable Costs	Interest (1)
Construction Costs-			
Developer Contribution Items:			
C.C. Carlton Industries, Ltd.	100%		
Cottages at Belterra Phase I - Treated Effluent Lines	June 2018	\$ 707,143	
Less ineligible items		(65,653) (2)	
Less amount reimbursable by Hays County Water Control and Improvement District No. 1		(621,158) (2) \$	20,332
Interest accrued at 1.39%			\$ 565
C.C. Carlton Industries, Ltd.	100%		
Belterra Village Commercial Tracts - Treated Effluent Lines	April 2019	4,504,988	
Less ineligible items		(165,863) (3)	
Less amount reimbursable by Hays County Water Control and Improvement District No. 1		(4,265,129) (3)	73,996
Interest accrued at 1.39%			2,003
Various Vendors			
Engineering - Cottages at Belterra Phase I		5,306	5,306
Interest accrued at 1.39%			148
Various Vendors			
Engineering - Belterra Village Commercial Tracts		3,470	3,470
Interest accrued at 1.39%			92
Subtotal - Reimbursable Costs and Interest Due to ERG Belterra, Ltd.		\$ 103,104	2,808
Total Reimbursable Costs Due to ERG Belterra, Ltd.			103,104
Total to be Paid to ERG Belterra, Ltd. From Series 2020 Bond Proceeds			\$ 105,912

(1) Interest based on expected reimbursement date of September 22, 2020. Only two years of interest will be reimbursed in accordance with 30 TAC Section 293.50(a).

(2) The TCEQ recommended reimbursement of only the District's proportionate share of the costs associated with the construction of Cottages at Belterra Phase I treated effluent line expenses, which excludes \$621,158 for Hays County Water Control and Improvement District No. 1's proportionate share of the treated effluent line expenses. In addition, the TCEQ has excluded for reimbursement \$65,653 for ineligible developer items.

(3) The TCEQ recommended reimbursement of only the District's proportionate share of the costs associated with the construction of Belterra Village Commercial Tracts treated effluent line expenses, which excludes \$4,265,129 for Hays County Water Control and Improvement District No. 1's utilities and proportionate share of the treated effluent line expenses. In addition, the TCEQ has excluded for reimbursement \$165,863 for ineligible developer items.

Schedule B
Hays County Water Control and Improvement District No. 2
Comparison of Actual Costs with Cost Summary
As Approved by the Texas Commission on Environmental Quality

Cost Item	Costs Reimbursed to Developers	Costs Paid Directly By District	Total Paid Costs	Projected Costs	Total Paid and Projected	Interoffice Memorandum Total	Variance Over or (Under)	% Variance Over or (Under)
Construction Costs:								
Developer Contribution Items:								
Cottages at Belterra Phase 1 - Treated Effluent Lines	\$ 20,332	\$ -	\$ 20,332	\$ -	\$ 20,332	\$ 20,332	\$ -	0.0%
Belterra Phase 1, Sections 20-1, 20-2, & 21-2 - Water, Wastewater, Drainage and Treated Effluent	-	-	-	3,443,071	3,443,071	3,443,071	-	0.0%
Belterra Village Commercial Tracts - Treated Effluent Lines	73,996	-	73,996	-	73,996	73,996	-	0.0%
Engineering	8,776	-	8,776	272,198	280,974	281,859	(885)	-0.3% (3)
District Items:								
Belterra Treated Effluent Irrigation Facilities Clearing	-	-	-	123,801	123,801	123,801	-	0.0%
Reclaimed Water Irrigation - Prescott Drive	-	-	-	36,885	36,885	36,885	-	0.0%
Belterra Subdivision Remainder Treated Effluent Facilities	-	-	-	1,187,534	1,187,534	1,187,534	-	0.0%
Engineering	-	-	-	73,933	73,933	73,933	-	0.0%
Total Construction Costs	103,104	-	103,104	5,137,422	5,240,526	5,241,411	(885)	
Non-Construction Costs:								
Legal Fees	-	-	-	125,400	125,400	125,400	-	0.0%
Fiscal Agent Fees	-	-	-	125,400	125,400	125,400	-	0.0%
Developer Interest	2,808	-	2,808	122,592	125,400	446,170	(320,770)	-71.9% (1)
Bond Discount	-	-	-	-	-	188,100	(188,100)	-100.0% (2)
Bond Issuance Expenses	-	-	-	17,827	17,827	71,574	(53,747)	-75.1% (3)
Bond Application Report Costs	-	53,347	53,347	-	53,347	50,000	3,347	6.7% (4)
Attorney General Fee	-	-	-	6,270	6,270	6,270	-	0.0%
TCEQ Bond Issuance Fee	-	-	-	15,675	15,675	15,675	-	0.0%
Funds available for bond related expenditures/surplus funds	-	-	-	560,155	560,155	-	560,155	100.0% (5)
Total Non-Construction Costs	2,808	53,347	56,155	973,319	1,029,474	1,028,589	-	
Total Bond Issue Requirement	\$ 105,912	\$ 53,347	\$ 159,259	\$ 6,110,741	\$ 6,270,000	\$ 6,270,000	\$ (885)	

- (1) Variance due to bonds being sold at a lower interest rate than estimated.
(2) Variance due to no bond discount being taken on the bond sale.
(3) Variance due to actual costs being lower than estimated.
(4) Variance due to actual costs being higher than estimated.
(5) Surplus funds are a result of the variances discussed above.

This document is a preliminary draft for use in internal review and discussion and is not intended for external distribution

Schedule C
Hays County Water Control and Improvement District No. 2
Series 2020 Bond Issue
Cash Reconciliation
September 17, 2020

Cash Receipts-

Principal amount	\$ 6,270,000.00
Total receipts	<u>6,270,000.00</u>

Cash Disbursements:

District's Capital Projects Fund:

Bond proceeds for projected developer reimbursements	\$ 5,260,014.00	
Bond application report	<u>53,346.55</u>	\$ 5,313,360.55

ERG Belterra, Ltd.:

Construction and other costs	103,104.00	
Developer interest	<u>2,808.00</u>	105,912.00

Winstead PC:

Bond counsel fees	75,240.00	
Attorney General fee	6,270.00	
Other reimbursable costs	<u>1,000.00</u>	82,510.00

Andy Barrett & Associates, PLLC-

Legal fees		50,160.00
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Orrick, Herrington & Sutcliffe LLP-

Bank counsel fees		3,500.00
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SAMCO Capital Markets-

Fiscal agent fees		125,400.00
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Maxwell Locke & Ritter LLP-

Developer reimbursement report		12,000.00
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Municipal Advisory Council-

Underwriting fee		1,027.00
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Texas Commission on Environmental Quality-

Bond issuance fee		15,675.00
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BOKF, NA-

Paying agent fee		<u>300.00</u>
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Total cash disbursements		<u>5,709,844.55</u>
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Surplus Funds Available For Subsequent Bond

Related Disbursements And/Or Surplus Bond Application	<u>\$ 560,155.45</u>
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ITEM NO. 12

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

September 17, 2020

- Review Cash Activity Report, including Receipts and Expenditures
 - ☑ Action Items:
 - Approve director and vendor payments
 - Approve transfers as follows:
 - Approve funds transfer from BancorpSouth Operating Account to TexPool Operating Account: \$400,000.00
 - Approve letter to transfer funds from Texpool Operating Account to Hays County WCID No. 1 Texpool Operating Account: \$79,628.31
 - Review July 31, 2020 Financial Statements

2020
Hays County W.C.I.D. No. 2

January						
Su	M	Tu	W	Th	F	Sa
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

February						
Su	M	Tu	W	Th	F	Sa
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29

March						
Su	M	Tu	W	Th	F	Sa
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

April						
Su	M	Tu	W	Th	F	Sa
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30		

May						
Su	M	Tu	W	Th	F	Sa
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

June						
Su	M	Tu	W	Th	F	Sa
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30				

July						
Su	M	Tu	W	Th	F	Sa
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

August						
Su	M	Tu	W	Th	F	Sa
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

September						
Su	M	Tu	W	Th	F	Sa
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30			

October						
Su	M	Tu	W	Th	F	Sa
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

November						
Su	M	Tu	W	Th	F	Sa
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30					

December						
Su	M	Tu	W	Th	F	Sa
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

[illegible]

Hays County W.C.I.D. No. 2
Cash Activity Report
July 31, 2020 - September 17, 2020

			BancorpSouth
			Operating Account
Cash - Reconciled Balance as of July 31, 2020			\$ 629,021.36
Subsequent Activity Through September 17, 2020			87,961.38
Expenditures Approved August 20, 2020	#2643 - #2677	(180,645.20)	
Transfer Approved August 20, 2020	Transfer from BancorpSouth Operating to TexPool Operating	(250,000.00)	
Deposit	Pool Deposit and Inspection Fees	19,550.00	
Deposit	Tap Fees	331,347.24	
Deposit	TML Equity Return	27.00	
Service Collections		172,319.25	
Adjustment for Returned Items		(2,500.00)	
A T & T	ACH Telephone	(752.56)	
Pedernales Electric Cooperative	ACH Utilities - July 2020	(691.39)	
Pedernales Electric Cooperative	ACH Utilities - August 2020	(692.96)	
Subtotal - BancorpSouth Operating Account		<u>87,961.38</u>	
Expenditures to be Approved at September 17, 2020 Board Meeting			(214,547.96)
Royce L Wachsmann	2678 Director Fees	277.05	
Samantha E Bethke	2679 Director Fees	415.58	
Sean W McGillicuddy	2680 Director Fees	303.07	
William B Harris, III	2681 Director Fees	773.15	
William C Kelly	2682 Director Fees	277.05	
Cody Pools, Inc.	2683 Pool Deposit Refunds	4,000.00	
Chris Wilson	2684 Customer Refund	159.91	
Jennifer Gamewell	2685 Customer Refund	129.06	
Lisa Baker	2686 Customer Refund	116.71	
Nanette Murphy	2687 Customer Refund	154.59	
Patricia Hahn	2688 Customer Refund	58.59	
Raynie Hawes	2689 Customer Refund	37.92	
Sarah George	2690 Customer Refund	116.12	
Traci Cortes	2691 Customer Refund	195.34	
Andy Barrett & Associates	2692 General Legal Fees - August 2020	1,380.00	
Aquatic Features, Inc.	2693 Wet Pond Maintenance	505.75	
Bott & Douthitt, P.L.L.C.	2694 Accounting Fees - August 2020	3,500.00	
CMA Engineering, Inc.	2695 Engineering Fees - July 2020	16,513.25	
Inframark, LLC	2696 Operations and Maintenance - July 2020	50,988.38	
Law Office of Matthew B Kutac, PLLC	2697 Legal Fees - August 2020	8,428.00	
LCRA	2698 Raw Water/Monthly Reservation - August 2020	9,292.57	
Texas Community Propane, LTD	2699 Utiliites - August 2020	102.14	
Texas Disposal Systems, Inc.	2700 Garbage Service - August 2020	20,376.03	
West Travis County PUA	2701 Purchased Water - August 2020	64,082.79	
Winstead	2702 Legal Fees - August 2020	5,110.58	
WLE, LLC.	2703 Landscape Maintenance	20,682.92	
Hays Central Appraisal District	2704 Appraisal Fees - 4th Quarter 2020	6,571.41	
Subtotal - BancorpSouth Operating Account		<u>214,547.96</u>	
Transfer Requests to be Approved September 17, 2020			(400,000.00)
Transfer Letter Dated September 17, 2020	Transfer from BancorpSouth Operating to TexPool Operating	(400,000.00)	
		<u>(400,000.00)</u>	
Projected Balance as of September 17, 2020			\$ 102,434.78

**Hays County W.C.I.D. No. 2
Cash Activity Report
July 31, 2020 - September 17, 2020**

	BancorpSouth
	Manager's
	Account
Cash - Reconciled Balance as of July 31, 2020	\$ 11,897.47
Projected Balance as of September 17, 2020	\$ 11,897.47

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

Cash/Investment Activity Report

July 31, 2020 - September 17, 2020

	Maturity Date	Interest Rates	Balance 7/31/2020	Subsequent		Subtotal 9/17/2020	Transfers to be Approved 9/17/2020		Projected Balance 9/17/2020
				Receipts	Disbursements				
General Fund -									
BancorpSouth Checking Account (Operating)	n/a	0.0000%	629,021.36	523,243.49	(649,830.07)	502,434.78	(400,000.00)	(1)	102,434.78
BancorpSouth Checking Account (Manager's)	n/a	0.0000%	11,897.47	-	-	11,897.47	-		11,897.47
BancorpSouth Checking Account (Park Fees)	n/a	0.0000%	404,636.13	-	-	404,636.13	-		404,636.13
TexPool - Operating Account	n/a	0.1453%	3,836,875.14	256,056.53	(48,095.68)	4,044,835.99	320,371.69	(1), (2)	4,365,207.68
Total - General Fund			4,882,430.10	779,300.02	(697,925.75)	4,963,804.37	(79,628.31)		4,884,176.06
Debt Service Fund -									
BancorpSouth Debt Service Account	n/a	0.0000%	19,314.05	-	-	19,314.05			19,314.05
TexPool - Debt Service Roads Bonds Account	n/a	0.1453%	185,399.49	-	(182,921.89)	2,477.60	-		2,477.60
TexPool - Debt Service Account	n/a	0.1453%	3,176,152.28	-	(1,967,526.68)	1,208,625.60	-		1,208,625.60
TexPool - Tax Account	n/a	0.1453%	26,294.86	-	(6,056.53)	20,238.33	-		20,238.33
Total - Debt Service Fund			3,407,160.68	-	(2,156,505.10)	1,250,655.58	-		1,250,655.58
Total - All Funds			\$ 8,289,590.78	\$ 779,300.02	\$ (2,854,430.85)	\$ 6,214,459.95	\$ (79,628.31)		\$ 6,134,831.64

Transfer Letter Information:

⁽¹⁾ Transfer funds from BancorpSouth Operating Account to TexPool Operating Account : \$400,000.00

⁽²⁾ Transfer funds from TexPool Operating Account to Hays County WCID No. 1 TexPool Operating Account: \$79,628.31

<p align="center">Hays County W.C.I.D. No. 2 Collateral Analysis Schedule July 31, 2020</p>
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General Fund

	<u>Funds</u>	<u>Collateral</u>	<u>Over/(Under) Collateralized</u>
BancorpSouth -			
Operating Account (General Fund)	\$ 674,255.74		
Manager's Account (General Fund)	13,397.47		
Park Fees Account (General Fund)	404,636.13		
Debt Investments (Debt Service Fund)	19,314.05		
Total Funds BancorpSouth Bank	1,111,603.39		
FDIC Coverage		250,000.00	
Pledged Collateral BancorpSouth Bank (Market Value)		1,560,309.05	
Total Collateral - BancorpSouth Bank			
Total Collateral/Funds BancorpSouth Bank	\$ 1,111,603.39	\$ 1,810,309.05	\$ 698,705.66



August 19, 2020

Hays County WCID #2
Kristi Hester
14050 Summit Drive, Suite 113
Austin, TX 78728

As of July 31, 2020, the following securities were pledged to Hays County WCID #2:

CUSIP	DESCRIPTION	MATURITY	PLEDGED AMT	MARKET VALUE
3130A7CV5	FHLB Bullet	2/18/2021	1,550,000.00	1,560,309.05

Please check to make sure you have adequate coverage and if you have any questions, please don't hesitate to contact me.

Chris Franks
Vice President
Public Funds Pledged Collateral Manager
Funds Management Dept.

662-680-2323
chris.franks@bxs.com

P.O. Box 789 – Tupelo, Mississippi 38802-0789 (662) 680-2323 – FAX (662) 678-8068

Tax Collection Report

Recap & Standings Report

HAYSTAX

Cycles: All Taxing Units: Hays County ... Transaction Date Range: 07/01/2020 to 07/31/2020 Sorted By: By Year, Ascending Options: Separate Rollbacks, Include

Appraisal

WHC2 (Hays County WCID #2)

Taxing Unit Totals (IS,MO,RE,SA,SAA)

	Beg. Uncollected	Adjustments	Adjusted Uncollected	Collections	P&I Collected	Credits / Discounts Allowed	Atty. Fee Collected	Variance	Uncollected Balance
2000 & prior	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2001	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	0.00
2011	365.97	0.00	365.97	0.00	0.00	0.00	0.00	0.00	365.97
2012	1,637.21	0.00	1,637.21	0.00	0.00	0.00	0.00	0.00	1,637.21
2013	2,183.39	0.00	2,183.39	0.00	0.00	0.00	0.00	0.00	2,183.39
2014	2,401.73	0.00	2,401.73	0.00	0.00	0.00	0.00	0.00	2,401.73
2015	2,564.62	0.00	2,564.62	0.00	0.00	0.00	0.00	0.00	2,564.62
2016	2,697.45	0.00	2,697.45	0.00	0.00	0.00	0.00	0.00	2,697.45
2017	2,947.27	0.00	2,947.27	0.00	0.00	0.00	0.00	0.00	2,947.27
2018	3,021.02	0.00	3,021.02	0.00	0.00	0.00	0.00	0.00	3,021.02
2019	26,821.57	0.00	26,821.57	12,950.36	78.75	0.00	77.43	0.69	13,871.90
2020	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Total Current	26,821.57	0.00	26,821.57	12,950.36	78.75	0.00	77.43	0.69	13,871.90
Total Delinquent	17,818.66	0.00	17,818.66	0.00	0.00	0.00	0.00	0.00	17,818.66
Rollbacks	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Taxing Unit Total	44,640.23	0.00	44,640.23	12,950.36	78.75	0.00	77.43	0.69	31,690.56

% of Roll Collected - 2019 - 99.62%

Adjusted Original Roll -- \$3,671,321.06

Current YTD Collected -- \$3,657,449.16

Tax Collections Compared to Current Taxes Billed 48.28% Collected

All Collections Compared to Current Taxes Billed 48.58% Collected

Combined Collections (Collections + P&I Collected) -- 13,029.11

HAYS COUNTY WCID NO. 2
ANALYSIS OF TAXES COLLECTED FOR RECONCILIATION
FY 2019-2020

TAX YEAR	2019			Prior Years				TOTAL		
	General Fund	Debt Service Fund	Total	General Fund	Debt Service Fund	Total		General Fund	Debt Service Fund	Total
PERCENTAGE	\$ 0.2310	\$ 0.6440	\$ 0.8750	\$ -	\$ -	\$ -				
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	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
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	40,510.29	112,937.76	153,448.05	0.00	0.00	0.00		40,510.29	112,937.76	153,448.05
PENALTY	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00
DEC										
TAX ADJUSTMENTS	605.76	1,688.78	2,294.54	0.00	0.00	0.00		605.76	1,688.78	2,294.54
BASE TAX REV	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00
TAXES	664,189.64	1,851,680.19	2,515,869.83	300.68	593.28	893.96		664,490.31	1,852,273.48	2,516,763.79
PENALTY	0.00	0.00	0.00	64.54	127.35	191.89		64.54	127.35	191.89
JAN										
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	188,508.44	525,538.68	714,047.12	0.00	0.00	0.00		188,508.44	525,538.68	714,047.12
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	41,427.77	115,495.61	156,923.38	0.00	0.00	0.00		41,427.77	115,495.61	156,923.38
PENALTY	551.54	1,537.62	2,089.16	0.00	0.00	0.00		551.54	1,537.62	2,089.16
MAR										
TAX ADJUSTMENTS	(536.20)	(1,494.86)	(2,031.06)	0.00	0.00	0.00		(536.20)	(1,494.86)	(2,031.06)
BASE TAX REV	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00
TAXES	12,102.46	33,740.20	45,842.66	0.00	0.00	0.00		12,102.46	33,740.20	45,842.66
PENALTY	708.90	1,976.31	2,685.21	0.00	0.00	0.00		708.90	1,976.31	2,685.21
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	8,225.88	22,932.75	31,158.63	0.00	0.00	0.00		8,225.88	22,932.75	31,158.63
PENALTY	598.70	1,669.11	2,267.81	0.00	0.00	0.00		598.70	1,669.11	2,267.81
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	4,695.77	13,091.25	17,787.02	0.00	0.00	0.00		4,695.77	13,091.25	17,787.02
PENALTY	49.81	138.88	188.69	0.00	0.00	0.00		49.81	138.88	188.69
JUN										
TAX ADJUSTMENTS	(973.71)	(2,714.57)	(3,688.28)	0.00	0.00	0.00		(973.71)	(2,714.57)	(3,688.28)
BASE TAX REV	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00
TAXES	2,487.62	6,935.18	9,422.80	0.00	0.00	0.00		2,487.62	6,935.18	9,422.80
PENALTY	129.22	360.26	489.48	0.00	0.00	0.00		129.22	360.26	489.48
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	3,418.90	9,531.46	12,950.36	0.00	0.00	0.00		3,418.90	9,531.46	12,950.36
PENALTY	20.79	57.96	78.75	0.00	0.00	0.00		20.79	57.96	78.75
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	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00
TAXES	965,566.76	2,691,883.09	3,657,449.85	300.68	593.28	893.96		965,867.44	2,692,476.37	3,658,343.81
PENALTY	2,058.96	5,740.14	7,799.10	64.54	127.35	191.89		2,123.50	5,867.49	7,990.99
TOTAL DISTRIBUTION	967,625.72	2,697,623.23	3,665,248.95	365.22	720.63	1,085.85		967,990.94	2,698,343.86	3,666,334.80
BEGINNING										
TAXES RECEIVABLE	970,132.91	2,704,612.95	3,674,745.86	8,501.65	10,210.97	18,712.62		978,634.56	2,714,823.92	3,693,458.48
TAX ADJUSTMENTS	(904.15)	(2,520.65)	(3,424.80)	0.00	0.00	0.00		(904.15)	(2,520.65)	(3,424.80)
BASE TAX REV	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00
LESS: COLLECTIONS	(965,566.76)	(2,691,883.09)	(3,657,449.85)	(300.68)	(593.28)	(893.96)		(965,867.44)	(2,692,476.37)	(3,658,343.81)
TAX REC @ END OF PERIOD	3,662.00	10,209.21	13,871.21	8,200.98	9,617.68	17,818.66		11,862.97	19,826.90	31,689.87

Financial Statements

Hays County W.C.I.D. No. 2
Accountant's Compilation Report
July 31, 2020

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 ten months ended July 31, 2020, 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.

September 11, 2020
Round Rock, TX

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

Governmental Funds Balance Sheet

July 31, 2020

	Governmental Funds			Governmental Funds Total
	General Fund	Debt Service Fund	Capital Projects Fund	
Assets				
Cash and Cash Equivalents				
Cash	\$ 1,045,554.96	\$ 19,314.05	\$ -	\$ 1,064,869.01
Cash Equivalents	3,836,875.14	3,387,846.63	-	7,224,721.77
Receivables				
Service Accounts, net of allowance for doubtful accounts of \$ -	177,049.07	-	-	177,049.07
Accrued Service Revenue	154,430.40	-	-	154,430.40
A/R - Other	19,898.40	-	-	19,898.40
Property Taxes	11,862.97	19,826.91	-	31,689.88
Prepaid Expense	-	-	54,796.55	54,796.55
Deposits Receivable	59,372.00	-	-	59,372.00
Interfund	61,253.08	-	-	61,253.08
Intergovernmental	1,868.47	-	-	1,868.47
Plan and Review Fees	13,785.78	-	-	13,785.78
Total Assets	\$ 5,381,950.27	\$ 3,426,987.59	\$ 54,796.55	\$ 8,863,734.41
Liabilities				
Accounts Payable	\$ 200,785.89	\$ -	\$ -	\$ 200,785.89
Accrued Expenses	34,548.50	-	-	34,548.50
Due to TCEQ	5,883.44	-	-	5,883.44
Payroll Taxes Payable	438.84	-	-	438.84
Customer Deposits	229,990.00	-	-	229,990.00
Unclaimed Property	486.07	-	-	486.07
Interfund Payable	-	6,456.53	54,796.55	61,253.08
Intergovernmental	86,198.77	-	-	86,198.77
Maintenance CAP	60,423.32	-	-	60,423.32
Total Liabilities	618,754.83	6,456.53	54,796.55	680,007.91
Deferred Inflows of Resources				
Property Taxes	11,862.97	19,826.91	-	31,689.88
Total Deferred Inflows of Resources	11,862.97	19,826.91	-	31,689.88
Fund Balance				
Fund Balances:				
Restricted for -				
Debt Service	-	3,400,704.15	-	3,400,704.15
Capital Projects	-	-	-	-
Unassigned	4,751,332.47	-	-	4,751,332.47
Total Fund Balances	4,751,332.47	3,400,704.15	-	8,152,036.62
Total Liabilities and Fund Balances	\$ 5,381,950.27	\$ 3,426,987.59	\$ 54,796.55	\$ 8,863,734.41

Hays County W.C.I.D. No. 2
Statement of Revenues,
Expenditures & Changes in Fund Balance-Governmental Funds
October 1, 2019 - July 31, 2020

	Governmental Funds			Governmental Funds Total
	General Fund	Debt Service Fund	Capital Projects Fund	
Revenues:				
Property taxes, including penalties	\$ 967,990.95	\$ 2,698,343.85	\$ -	\$ 3,666,334.80
Service revenues, including penalties	1,771,249.39	-	-	1,771,249.39
Tap connection fees	58,300.00	-	-	58,300.00
Inspection fees	49,389.05	-	-	49,389.05
Interest income	38,824.12	20,071.29	-	58,895.41
Park fees	750.00	-	-	750.00
Miscellaneous Income	3,266.40	4.03	-	3,270.43
Total Revenues	2,889,769.91	2,718,419.17	-	5,608,189.08
Expenditures:				
Current -				
District Facilities -				
Water Purchases	492,973.63	-	-	492,973.63
Operations - Base Fee	221,466.08	-	-	221,466.08
Maintenance - CAP	338,831.09	-	-	338,831.09
Meter Expense	2,118.14	-	-	2,118.14
Pond Maintenance	4,290.50	-	-	4,290.50
Landscape Maintenance	214,887.29	-	-	214,887.29
Landscape Maintenance - Mowing	1,500.00	-	-	1,500.00
Security Expense	7,642.50	-	-	7,642.50
Utilities	200,998.85	-	-	200,998.85
Telephone/Internet	4,599.46	-	-	4,599.46
Lab Fees	8.74	-	-	8.74
Permit Expense	1,205.40	-	-	1,205.40
Joint Facilities -				
Operations - Base Fee	286,322.44	-	-	286,322.44
Maintenance - CAP	71,406.86	-	-	71,406.86
Repairs & Maintenance - Irrigation	29,655.16	-	-	29,655.16
Security Expense	135.73	-	-	135.73
Landscape Maintenance - Mowing	15,936.04	-	-	15,936.04
Permit Fees	649.77	-	-	649.77
Utilities	31,743.27	-	-	31,743.27
Telephone/Internet	630.32	-	-	630.32
Engineering Fees	50,931.36	-	-	50,931.36
Administrative Services -				
Director Fees, including payroll taxes	17,762.27	-	-	17,762.27
Tax Appraisal/Collection Fees	5,168.62	14,409.44	-	19,578.06
Insurance	3,022.40	-	-	3,022.40
Public Notices	205.04	-	-	205.04
Election Expense	202.84	-	-	202.84
Miscellaneous Expense	3,866.56	153.14	-	4,019.70
Bond Issue Expense	-	-	825.00	825.00
Professional Fees -				
Legal Fees	119,918.29	-	-	119,918.29
Accounting Fees	9,000.00	-	-	9,000.00
Engineering Fees	45,636.66	-	-	45,636.66
Audit Fees	16,500.00	-	-	16,500.00
Debt Service				
Bond Interest	-	547,564.44	-	547,564.44
Arbitrage Review Fees	-	5,050.00	-	5,050.00
Paying Agent Fees	-	1,750.00	-	1,750.00
Capital Outlay	778,646.64	-	-	778,646.64
Total Expenditures	2,977,861.95	568,927.02	825.00	3,547,613.97
Excess/(Deficiency) of Revenues over Expenditures	(88,092.04)	2,149,492.15	(825.00)	2,060,575.11
Other Sources (Uses)				
Interfund Transfer	27,385.34	9,498.75	(36,884.09)	-
Total Other Sources (Uses)	27,385.34	9,498.75	(36,884.09)	-
Excess/(Deficiency) of Revenues and Other Sources of Expenditures and Other Uses	(60,706.70)	2,158,990.90	(37,709.09)	2,060,575.11
Fund Balance, October 1, 2019	4,812,039.17	1,241,713.25	37,709.09	6,091,461.51
Fund Balance, July 31, 2020	\$ 4,751,332.47	\$ 3,400,704.15	\$ -	\$ 8,152,036.62

Supplementary Information

Index

General Fund

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

Debt Service Fund

- Debt Service Schedule
- Adjustments Journal
- General Ledger

Capital Projects Fund

- Adjustments Journal
- General Ledger

General Fund

Hays County W.C.I.D. No. 2
Actual/Budget Comparison
July 31, 2020

	Current Month			Year-to-Date		
	Actual	Budget	Variance	Actual	Budget	Variance
Water Related Income						
4000 · Water Service Fees	\$ 89,305	\$ 56,040	\$ 33,265	\$ 534,559	\$ 304,285	\$ 230,274
4002 · PUA Rate Surcharge	8,287	7,430	857	88,985	74,300	14,685
4300 · Water Tap Fee	-	4,079	(4,079)	34,100	40,790	(6,690)
4415 · Basic Services	-	-	-	-	-	-
Total Water Related Income	\$ 97,592	\$ 67,549	\$ 30,043	\$ 657,643	\$ 419,375	\$ 238,268
Water Related Expense						
6000 · PUA Bulk Water Purchases	28,703	21,104	(7,599)	193,912	120,102	(73,810)
6001 · LCRA Raw Water Purchase	3,747	3,270	(477)	25,755	19,534	(6,221)
6010 · Water Base Fee PUA	23,793	23,793	(0)	231,956	237,930	5,974
6070 · Raw Water Reservation Fee	4,135	4,135	(0)	41,351	41,350	(1)
6980 · Water Maintenance CAP	4,876	6,250	1,374	130,084	168,875	38,791
6985 · AMI Meters	297	150	(147)	2,118	1,500	(618)
7020 · Laboratory - Water	-	42	42	9	420	411
8650 · TCEQ Fees	-	-	-	1,205	2,000	795
Total Water Related Expense	\$ 65,552	\$ 58,744	\$ (6,808)	\$ 626,390	\$ 591,711	\$ (34,679)
Net Water Related	\$ 32,041	\$ 8,805	\$ 23,236	\$ 31,254	\$ (172,336)	\$ 203,590
Sewer Related Income						
4100 · Wastewater Services Fees	21,928	15,972	5,956	188,468	159,720	28,748
4205 · Reclaimed Revenue	592	-	592	6,372	-	6,372
4400 · Wastewater Tap Fee	-	4,079	(4,079)	24,200	40,790	(16,590)
4415 · Basic Services	-	-	-	-	-	-
Total Sewer Related Income	\$ 22,520	\$ 20,051	\$ 2,469	\$ 219,040	\$ 200,510	\$ 18,530
Sewer Related Expense						
6100 · Electricity	657	583	(74)	6,074	5,830	(244)
6105 · Gas	84	83	(1)	959	830	(129)
6120 · Mowing Facilities	150	150	-	1,500	1,500	-
6150 · Telephone	753	350	(403)	4,599	3,500	(1,099)
6980 · Operator Maintenance CAP						
Lift Station Maintenance CAP	3,254	1,083	(2,171)	27,368	10,830	(16,538)
Sewer Maintenance CAP	1,159	500	(659)	123,786	117,000	
6981 · Joint Expenses						
Base Fee Operations	25,662	28,782	3,120	286,322	287,820	1,498
WWTP Maintenance CAP	6,580	6,321	(259)	71,407	63,210	(8,197)
Drip & Reuse Maint CAP	-	383	383	-	3,830	3,830
Membrane Expense	-	4,514	4,514	89,848	45,140	(44,708)
Drum Screens	-	24,650	24,650	-	246,500	246,500
Electricity - Sewer Plant	2,985	2,833	(152)	29,870	28,330	(1,540)
Telephone	62	70	8	630	700	70
Joint Engineering Fees	146	833	687	10,468	8,330	(2,138)
Joint Engineering Fees-Special	76	2,500	2,424	40,463	25,000	(15,463)
Joint Accounting Fees	1,000	-	(1,000)	2,000	-	(2,000)
Sewer Plant Mowing	262	250	(12)	2,569	2,500	(69)
Drip Field Mowing	1,309	1,150	(159)	13,367	11,500	(1,867)
210 Inspections & Repairs	1,620	3,067	1,447	29,655	30,670	1,015
Security System Monitoring	17	18	1	136	180	44
WWTP Trash Service	152	100	(52)	1,873	1,000	(873)
WWTP Insurance	-	-	-	-	-	-
WWTP TCEQ Fees	-	125	125	650	1,250	600
Total Sewer Related Expense	\$ 45,926	\$ 78,345	\$ 32,419	\$ 743,545	\$ 895,450	\$ 158,690
Net Sewer Related	\$ (23,406)	\$ (58,294)	\$ 34,888	\$ (524,505)	\$ (694,940)	\$ 177,220
Trash Related Income						
4415 · Basic Services	96,385	88,320	8,065	933,573	883,200	50,373
Trash Related Expense						
6110 · Trash Services	20,139	20,508	369	193,189	205,080	11,891
Net Trash Related	\$ 76,246	\$ 67,812	\$ 8,434	\$ 740,384	\$ 678,120	\$ 62,264

Hays County W.C.I.D. No. 2
Actual/Budget Comparison
July 31, 2020

	Current Month			Year-to-Date		
	Actual	Budget	Variance	Actual	Budget	Variance
Overhead Related Income						
4200 · Application & Transfer Fees	480	583	(103)	6,405	5,830	575
4210 · Security Services Revenue	-	2,880	(2,880)	-	28,800	(28,800)
4250 · Penalties - Customers	30	833	(803)	12,889	8,330	4,559
4260 · Penalties - Builder Fines	-	-	-	2,500	-	2,500
4500 · Tap Inspection Fees	-	1,113	(1,113)	6,600	11,130	(4,530)
4600 · Customer Service Inspection Fee	1,600	4,450	(2,850)	42,789	44,500	(1,711)
4700 · Park Fees	-	5,563	(5,563)	750	55,630	(54,880)
4800 · Property Taxes	3,419	4,405	(986)	965,867	956,956	8,911
4850 · Property Tax Penalties/Interest	21	-	21	2,124	1,000	1,124
4900 · Interest Income	695	7,000	(6,305)	38,824	70,000	(31,176)
4960 · Miscellaneous Income	250	-	250	766	-	766
Total Overhead Related Income	\$ 6,495	\$ 26,827	\$ (20,332)	\$ 1,079,514	\$ 1,182,176	\$ (102,662)
Overhead Related Expenses						
6090 · Commercial Insp & Taps						
6101 · Electricity - Street Lights	77	83	6	777	830	53
6115 · Security Services	2,619	3,387	768	7,643	33,870	26,228
6560 · Payroll Expenses	149	240	91	1,262	2,400	1,138
6751 · Director Fees	1,950	3,000	1,050	16,500	30,000	13,500
6752 · Director's Expense	-	250	250	-	2,500	2,500
6851 · Legal Notices	-	167	167	205	1,670	1,465
6800 · Legal Expenses						
General Legal Fees	5,460	4,760	(700)	49,448	47,600	(1,848)
Legal Fees - Barrett	1,380	1,380	-	13,800	13,800	-
Legal Project	1,120	1,120	-	11,200	11,200	-
Paralegal	5,267	4,583	(684)	45,470	45,830	360
6840 · Accounting Services	3,500	-	(3,500)	7,000	-	(7,000)
6900 · Engineering Expense						
General Engineering Fees	10,113	5,000	(5,113)	45,637	50,000	4,363
6975 · Base Fee Operations	14,272	23,026	8,754	221,466	230,260	8,794
6980 · Operator Maintenance CAP						
Detention Pond Maintenance CAP	-	875	875	17	8,750	8,733
Park Maintenance CAP	7,305	750	(6,555)	57,577	7,500	(50,077)
6995 · Wet Pond Maintenance	441	450	9	4,291	4,500	
7002 · Pavement Repairs	-	-	-	-	-	-
7100 · Audit Fees	-	-	-	16,500	17,500	1,000
7150 · Financial Advisor Fees	-	-	-	-	-	-
7160 · Arbitrage Compliance Fees	-	-	-	-	-	-
7375 · Tax Collector/Appraisal Fees	-	-	-	5,169	5,250	81
7550 · Common Area Landscape	18,468	19,167	699	195,735	191,670	(4,065)
7551 · Other Landscape Maintenance	3,425	8,750	5,326	19,152	87,500	68,348
7600 · Insurance	-	-	-	3,022	8,500	5,478
7875 · Election Expense	-	-	-	203	10,000	9,797
7881 · Website	-	83	83	1,856	830	(1,026)
7885 · Membership Dues	169	208	39	1,569	2,080	511
8050 · Miscellaneous Expense	217	125	(92)	418	1,250	832
8060 · Bank Service Charges	8	-	(8)	24	-	(24)
9000 · Capital Expenditures	-	-	-	688,799	178,000	(510,799)
Total Overhead Related Expenses	\$ 75,939	\$ 77,404	\$ 1,465	\$ 1,414,739	\$ 993,290	\$ (421,449)
Net Overhead Related	\$ (69,445)	\$ (50,577)	\$ (18,868)	\$ (335,224)	\$ 188,886	\$ (524,110)
Total Revenues	\$ 222,992	\$ 202,747	\$ 20,245	\$ 2,889,770	\$ 2,685,261	\$ 204,509
Total Expenses	\$ 207,556	\$ 235,001	\$ 27,445	\$ 2,977,862	\$ 2,685,531	\$ (292,331)
Other Sources/(Uses)	\$ 27,385	\$ -	\$ 27,385	\$ 27,385	\$ -	\$ 27,385
Net Income / Loss	\$ 42,821	\$ (32,254)	\$ 75,075	\$ (60,707)	\$ (270)	\$ (60,437)

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

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

July 31, 2020

	Approved Bgt FY-2020	Actual Oct-19	Actual Nov-19	Actual Dec-19	Actual Jan-20	Actual Feb-20	Actual Mar-20	Actual Apr-20	Actual May-20	Actual Jun-20	Actual Jul-20	Budget Aug-20	Budget Sep-20	Act + Bgt + Adj FY-2020	Variance
Water Related Income															
4000 · Water Service Fees	\$ 447,318	\$ 94,921	\$ 73,557	\$ 33,332	\$ 29,698	\$ 25,424	\$ 25,377	\$ 34,935	\$ 57,034	\$ 70,976	\$ 89,305	\$ 77,708	\$ 65,325	\$ 677,592	\$ 230,274
4002 · PUA Rate Surcharge	89,165	12,251	12,204	7,859	7,908	7,942	7,983	8,095	8,193	8,261	8,287	7,430	7,435	103,850	14,685
4300 · Water Tap Fee	48,950	3,875	6,200	6,975	3,100	8,525	5,425	-	-	-	-	4,079	4,081	42,260	(6,690)
4415 · Basic Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Water Related Income	\$ 585,433	\$ 111,047	\$ 91,961	\$ 48,166	\$ 40,707	\$ 41,892	\$ 38,785	\$ 43,030	\$ 65,227	\$ 79,237	\$ 97,592	\$ 89,217	\$ 76,841	\$ 823,701	\$ 238,268
Water Related Expense															
6000 · PUA Bulk Water Purchases	180,336	32,101	22,080	13,144	11,685	12,096	12,240	15,000	22,031	24,831	28,703	28,970	31,264	254,145	(73,810)
6001 · LCRA Raw Water Purchase	27,840	3,404	3,003	1,905	1,683	1,012	2,759	2,140	2,825	3,275	3,747	3,785	4,521	34,061	(6,221)
6010 · Water Base Fee PUA	285,517	17,818	23,793	23,793	23,793	23,793	23,793	23,793	23,793	23,793	23,793	23,793	23,794	279,543	5,974
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	181,375	-	-	871	875	2,090	106,995	12,001	2,099	276	4,876	6,250	6,250	142,584	38,791
6985 · AMI Meters	1,800	201	201	201	200	201	201	205	205	206	297	150	150	2,418	(618)
7020 · Laboratory - Water	500	-	-	-	-	-	-	9	-	-	-	42	38	89	411
8650 · TCEQ Fees	2,000	-	1,205	-	-	-	-	-	-	-	-	-	-	1,205	795
Total Water Related Expense	\$ 728,989	\$ 57,660	\$ 54,418	\$ 44,050	\$ 42,372	\$ 43,328	\$ 150,123	\$ 57,283	\$ 55,088	\$ 56,516	\$ 65,552	\$ 67,125	\$ 70,153	\$ 763,667	\$ (34,679)
Net Water Related	\$ (143,556)	\$ 53,387	\$ 37,542	\$ 4,116	\$ (1,665)	\$ (1,436)	\$ (111,338)	\$ (14,253)	\$ 10,139	\$ 22,721	\$ 32,041	\$ 22,092	\$ 6,689	\$ 60,034	\$ 203,590
Sewer Related Income															
4100 · Wastewater Services Fees	191,664	19,865	19,424	16,027	18,752	15,293	14,872	19,763	20,813	21,732	21,928	15,972	15,972	220,412	28,748
4205 · Reclaimed Revenue	-	-	1,403	1,489	1,046	98	15	47	319	1,362	592	-	-	6,372	6,372
4400 · Wastewater Tap Fee	48,950	2,750	4,400	4,950	2,200	6,050	3,850	-	-	-	-	4,079	4,081	32,360	(16,590)
4415 · Basic Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Sewer Related Income	\$ 240,614	\$ 22,615	\$ 25,227	\$ 22,466	\$ 21,998	\$ 21,441	\$ 18,737	\$ 19,810	\$ 21,132	\$ 23,094	\$ 22,520	\$ 20,051	\$ 20,053	\$ 259,144	\$ 18,530
Sewer Related Expense															
6100 · Electricity	7,000	547	584	550	579	582	546	678	708	643	657	583	587	7,244	(244)
6105 · Gas	1,000	191	83	84	90	86	85	84	83	87	84	83	87	1,129	(129)
6120 · Mowing Facilities	1,800	150	150	150	150	150	150	150	150	150	150	150	150	1,800	-
6150 · Telephone	4,200	421	421	421	420	420	564	498	183	498	753	350	350	5,299	(1,099)
6980 · Operator Maintenance CAP	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Lift Station Maintenance CAP	13,000	-	103	3,825	1,728	3,973	9,045	1,650	-	3,790	3,254	1,083	1,087	29,538	(16,538)
Sewer Maintenance CAP	118,000	-	-	-	7,050	-	112,788	-	2,697	92	1,159	500	500	124,786	(6,786)
6981 · Joint Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Base Fee Operations	345,384	19,841	28,969	31,543	29,942	29,935	30,044	30,128	30,128	30,128	25,662	28,782	28,782	343,886	1,498
WWTP Maintenance CAP	75,850	10,496	10,467	21	8,639	7,009	7,034	7,054	7,054	7,054	6,580	6,319	6,321	84,047	(8,197)
Drip & Reuse Maint CAP	4,600	-	-	-	-	-	-	-	-	-	-	383	387	770	3,830
Membrane Expense	54,167	-	1,286	-	2,956	-	-	-	85,453	154	-	4,514	4,513	98,875	(44,708)
Drum Screens	295,798	-	-	-	-	-	-	-	-	-	-	24,650	24,648	49,298	246,500
Electricity - Sewer Plant	34,000	2,989	3,039	2,805	3,082	3,001	3,065	3,333	2,810	2,762	2,985	2,833	2,837	35,540	(1,540)
Telephone	840	62	62	64	64	64	64	64	64	62	62	70	70	770	70
Joint Engineering Fees	10,000	-	6,244	1,237	109	622	471	181	74	1,384	146	833	837	12,138	(2,138)
Joint Engineering Fees-Special	30,000	-	5,445	8,864	7,528	8,151	6,256	1,835	761	1,548	76	2,500	2,500	45,463	(15,463)
Joint Accounting Fees	-	-	-	-	-	-	-	-	-	1,000	1,000	-	-	2,000	(2,000)
Sewer Plant Mowing	3,000	260	259	259	260	261	262	262	225	262	262	250	250	3,069	(69)
Drip Field Mowing	13,800	1,300	1,296	1,295	1,636	1,300	1,305	1,309	1,309	1,309	1,150	1,150	1,150	15,667	(1,867)
210 Inspections & Repairs	36,800	1,877	4,492	4,642	2,601	3,168	4,167	4,218	628	2,242	1,620	3,067	3,063	35,785	1,015
Security System Monitoring	210	-	16	-	17	17	17	17	17	17	17	18	12	166	44
WWTP Trash Service	1,200	104	104	104	104	104	637	160	160	244	152	100	100	2,073	(873)
WWTP Insurance	6,250	-	-	-	-	-	-	-	-	-	-	-	6,250	6,250	-
WWTP TCEQ Fees	1,500	650	-	-	-	-	-	-	-	-	-	125	125	900	600
Total Sewer Related Expense	\$ 1,058,399	\$ 38,888	\$ 63,018	\$ 55,863	\$ 66,954	\$ 58,842	\$ 176,502	\$ 51,623	\$ 132,503	\$ 53,425	\$ 45,926	\$ 78,343	\$ 84,606	\$ 906,494	\$ 151,905
Net Sewer Related	\$ (817,785)	\$ (16,273)	\$ (37,791)	\$ (33,397)	\$ (44,956)	\$ (37,402)	\$ (157,765)	\$ (31,813)	\$ (111,371)	\$ (30,331)	\$ (23,406)	\$ (58,292)	\$ (64,553)	\$ (647,350)	\$ 170,435

Hays County W.C.I.D. No. 2
Revenues and Expenditures - General Operating Fund (Actual + Budget)
July 31, 2020

	Approved Bgt FY-2020	Actual Oct-19	Actual Nov-19	Actual Dec-19	Actual Jan-20	Actual Feb-20	Actual Mar-20	Actual Apr-20	Actual May-20	Actual Jun-20	Actual Jul-20	Budget Aug-20	Budget Sep-20	Act + Bgt + Adj FY-2020	Variance
Trash Related Income															
4415 · Basic Services	1,059,840	90,828	90,942	91,616	92,254	92,576	93,121	94,347	95,389	96,114	96,385	88,320	88,320	1,110,213	50,373
Trash Related Expense															
6110 · Trash Services	246,096	18,565	18,763	18,960	19,098	19,197	19,414	19,500	19,671	19,882	20,139	20,508	20,508	234,205	11,891
Net Trash Related	\$ 813,744	\$ 72,263	\$ 72,180	\$ 72,656	\$ 73,156	\$ 73,379	\$ 73,707	\$ 74,847	\$ 75,718	\$ 76,232	\$ 76,246	\$ 67,812	\$ 67,812	\$ 876,008	\$ 62,264
Overhead Related Income															
4200 · Application & Transfer Fees	7,000	895	855	660	480	720	480	510	725	600	480	583	587	7,575	575
4210 · Security Services Revenue	34,560	-	-	-	-	-	-	-	-	-	-	2,880	2,880	5,760	(28,800)
4250 · Penalties - Customers	10,000	2,813	1,991	2,910	2,129	1,695	1,431	51	(161)	0	30	833	837	14,559	4,559
4260 · Penalties - Builder Fines	-	500	500	500	-	-	-	-	1,000	-	-	-	-	2,500	2,500
4500 · Tap Inspection Fees	13,350	750	1,200	1,350	600	1,650	1,050	-	-	-	-	1,113	1,107	8,820	(4,530)
4600 · Customer Service Inspection Fee	53,400	6,575	12,717	5,600	3,797	6,600	4,500	300	-	1,100	1,600	4,450	4,450	51,689	(1,711)
4700 · Park Fees	66,750	-	-	-	750	-	-	-	-	-	-	5,563	5,557	11,870	(54,880)
4800 · Property Taxes	957,906	-	40,510	664,490	188,508	41,428	12,102	8,226	4,696	2,488	3,419	918	32	966,817	8,911
4850 · Property Tax Penalties/Interest	1,000	-	-	65	-	552	709	599	50	129	21	-	-	2,124	1,124
4900 · Interest Income	84,000	7,015	5,751	5,649	5,832	6,017	4,146	1,833	1,112	774	695	7,000	7,000	52,824	(31,176)
4960 · Miscellaneous Income	-	-	-	-	-	-	-	-	-	516	250	-	-	766	766
Total Overhead Related Income	\$ 1,227,966	\$ 18,548	\$ 63,524	\$ 681,224	\$ 202,096	\$ 58,661	\$ 24,418	\$ 11,519	\$ 7,422	\$ 5,607	\$ 6,495	\$ 23,340	\$ 22,450	\$ 1,125,304	\$ (102,662)
Overhead Related Expenses															
6090 · Commercial Insp & Taps															
6101 · Electricity - Street Lights	1,000	78	78	78	78	78	78	78	77	77	77	83	87	947	53
6115 · Security Services	40,640	-	-	-	590	490	590	613	245	2,496	2,619	3,387	3,383	14,413	26,228
6560 · Payroll Expenses	2,880	103	161	80	103	115	161	115	149	126	149	240	240	1,742	1,138
6751 · Director Fees	36,000	1,350	2,100	1,050	1,350	1,500	2,100	1,500	1,950	1,650	1,950	3,000	3,000	22,500	13,500
6752 · Director's Expense	3,000	-	-	-	-	-	-	-	-	-	-	250	250	500	2,500
6851 · Legal Notices	2,000	-	-	-	-	-	205	-	-	-	-	167	163	535	1,465
6800 · Legal Expenses														-	-
General Legal Fees	57,120	4,760	4,760	4,760	4,760	4,760	4,760	5,432	5,236	4,760	5,460	4,760	4,760	58,968	(1,848)
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	3,145	2,985	3,562	3,989	6,465	6,824	4,901	3,631	4,702	5,267	4,583	4,587	54,640	360
6840 · Accounting Services	-	-	-	-	-	-	-	-	-	3,500	3,500	-	-	7,000	(7,000)
6900 · Engineering Expense														-	-
General Engineering Fees	60,000	6,343	2,725	2,193	1,520	9,904	883	1,669	6,976	3,311	10,113	5,000	5,000	55,637	4,363
6975 · Base Fee Operations	276,307	22,355	22,355	24,355	23,022	23,022	23,022	23,022	23,022	23,022	14,272	23,026	23,021	267,513	8,794
6980 · Operator Maintenance CAP														-	-
Detention Pond Maintenance CAP	10,500	-	-	-	-	-	17	-	-	-	-	875	875	1,767	8,733
Park Maintenance CAP	9,000	-	273	60	1,133	-	920	584	50	47,251	7,305	750	750	59,077	(50,077)
6995 · Wet Pond Maintenance	5,400	400	342	422	417	432	452	432	506	447	441	450	450	5,191	210
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	-	-	-	-	-	-	-	-	-	-	-	2,500	2,500	-
7160 · Arbitrage Compliance Fees	4,300	-	-	-	-	-	-	-	-	-	-	-	4,300	4,300	-
7375 · Tax Collector/Appraisal Fees	7,000	-	-	1,699	-	-	1,735	-	-	1,735	-	-	1,750	6,919	81
7550 · Common Area Landscape	230,000	18,468	18,468	18,468	18,468	18,468	18,468	18,468	18,468	29,524	18,468	19,167	19,163	234,065	(4,065)
7551 · Other Landscape Maintenance	105,000	-	4,493	-	1,725	-	1,950	422	-	7,138	3,425	8,750	8,750	36,652	68,348
7600 · Insurance	8,500	-	-	-	-	-	-	3,022	-	-	-	-	-	3,022	5,478
7875 · Election Expense	10,000	-	-	-	-	90	113	-	-	-	-	-	-	203	9,797
7881 · Website	1,000	-	-	-	-	-	-	-	-	1,856	-	83	87	2,026	(1,026)
7885 · Membership Dues	2,500	-	675	350	-	375	-	-	-	-	169	208	212	1,989	511
8050 · Miscellaneous Expense	1,500	26	47	11	63	33	19	-	-	-	217	125	125	668	832
8060 · Bank Service Charges	-	-	-	-	-	-	-	-	8	9	8	-	-	24	(24)

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

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

July 31, 2020

	Approved Bgt FY-2020	Actual Oct-19	Actual Nov-19	Actual Dec-19	Actual Jan-20	Actual Feb-20	Actual Mar-20	Actual Apr-20	Actual May-20	Actual Jun-20	Actual Jul-20	Budget Aug-20	Budget Sep-20	Act + Bgt + Adj FY-2020	Variance
9000 · Capital Expenditures	368,000	11,495	153,236	13,230	53	-	-	-	-	510,785	-	-	190,000	878,799	(510,799)
Total Overhead Related Expenses	\$ 1,366,647	\$ 71,023	\$ 215,197	\$ 72,818	\$ 76,271	\$ 68,232	\$ 64,795	\$ 62,756	\$ 62,817	\$ 644,889	\$ 75,939	\$ 77,404	\$ 295,953	\$ 1,788,096	\$ (421,449)
Net Overhead Related	\$ (138,681)	\$ (52,476)	\$ (151,673)	\$ 608,406	\$ 125,825	\$ (9,571)	\$ (40,377)	\$ (51,237)	\$ (55,396)	\$ (639,281)	\$ (69,445)	\$ (54,064)	\$ (273,503)	\$ (662,791)	\$ (524,110)
Total Revenues	\$ 3,113,853	\$ 243,038	\$ 271,654	\$ 843,473	\$ 357,054	\$ 214,569	\$ 175,061	\$ 168,706	\$ 189,170	\$ 204,052	\$ 222,992	\$ 220,928	\$ 207,664	\$ 3,318,362	\$ 204,509
Total Expenses	\$ 3,400,131	\$ 186,137	\$ 351,396	\$ 191,691	\$ 204,695	\$ 189,599	\$ 410,835	\$ 191,162	\$ 270,079	\$ 774,710	\$ 207,556	\$ 243,380	\$ 471,220	\$ 3,692,461	\$ (292,331)
Other Sources/(Uses)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 27,385	\$ -	\$ -	\$ 27,385	\$ 27,385
Net Income / Loss	\$ (286,278)	\$ 56,901	\$ (79,742)	\$ 651,781	\$ 152,359	\$ 24,970	\$ (235,774)	\$ (22,457)	\$ (80,909)	\$ (570,658)	\$ 42,821	\$ (22,452)	\$ (263,556)	\$ (346,714)	\$ (60,437)

Fund Balance Analysis:

Audited Fund Balance 9/30/19	\$ 4,810,169
FY-2020 Estimated Surplus/(Deficit)	\$ (346,714)
Estimated Fund Balance 9/30/20	\$ 4,463,455

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	161,700.00				
			\$ 13,475.00	Over/(Under)	161,700.00	Over/(Under)
Carryover from Sept 2019			\$ -			
OCTOBER	2019	\$0.00	\$ 13,475.00	-\$13,475.00	\$161,700.00	-\$13,475.00
NOVEMBER	2019	\$1,806.06	\$ 13,475.00	-\$11,668.94	\$159,893.94	-\$25,143.94
DECEMBER	2019	\$3,676.05	\$ 13,475.00	-\$9,798.95	\$156,217.89	-\$34,942.89
JANUARY	2020	\$4,126.88	\$ 13,475.00	-\$9,348.12	\$152,091.01	-\$44,291.01
FEBRUARY	2020	\$12,875.50	\$ 13,475.00	-\$599.50	\$139,215.51	-\$44,890.51
MARCH	2020	\$3,750.66	\$ 13,475.00	-\$9,724.34	\$135,464.85	-\$54,614.85
APRIL	2020	\$8,403.76	\$ 13,475.00	-\$5,071.24	\$127,061.09	-\$59,686.09
MAY	2020	\$11,091.91	\$ 13,475.00	-\$2,383.09	\$115,969.18	-\$62,069.18
JUNE	2020	\$17,586.06	\$ 13,475.00	\$4,111.06	\$98,383.12	-\$57,958.12
JULY	2020	\$6,038.53	\$ 13,475.00	-\$7,436.47	\$92,344.59	-\$65,394.59
AUGUST	2020	\$0.00	\$ 13,475.00	-\$13,475.00	\$92,344.59	-\$78,869.59
SEPTEMBER	2020	\$0.00	\$ 13,475.00	-\$13,475.00	\$92,344.59	-\$92,344.59
1st Adjustment	2020	\$0.00	\$ -	\$0.00	\$139,215.51	-\$92,344.59
Final Adjustment	2020	\$0.00	\$ -	\$0.00	\$135,464.85	
Grand Total Spent		\$69,355.41	\$ 161,700.00	-\$92,344.59		

REMAINING BALANCE

\$ 92,344.59

Note:

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

MAINTENANCE CAP SPENDING

ANNUAL SUMMARY

HAYS 1 - 5525

Month	Year	Total Spent	Monthly Targets		YTD Actuals	
			Monthly Amt	Variance	Drawdown	Diff from targ.
	Maint Cap Balance	460,000.00				
Carryover from Sept 2019			\$ 38,333.33	Over/(Under)	460,000.00	Over/(Under)
			\$ -			
OCTOBER	2019	\$0.00	\$ 38,333.33	-\$38,333.33	\$460,000.00	-\$38,333.33
NOVEMBER	2019	\$9,630.06	\$ 38,333.33	-\$28,703.28	\$450,369.94	-\$67,036.61
DECEMBER	2019	\$11,159.33	\$ 38,333.33	-\$27,174.00	\$439,210.61	-\$94,210.61
JANUARY	2020	\$32,590.98	\$ 38,333.33	-\$5,742.36	\$406,619.64	-\$99,952.97
FEBRUARY	2020	\$14,839.45	\$ 38,333.33	-\$23,493.88	\$391,780.18	-\$123,446.85
MARCH	2020	\$198,423.26	\$ 38,333.33	\$160,089.92	\$193,356.93	\$36,643.07
APRIL	2020	\$45,333.05	\$ 38,333.33	\$6,999.72	\$148,023.87	\$43,642.79
MAY	2020	\$17,005.94	\$ 38,333.33	-\$21,327.39	\$131,017.93	\$22,315.40
JUNE	2020	\$5,425.62	\$ 38,333.33	-\$32,907.71	\$125,592.31	-\$10,592.31
JULY	2020	\$17,514.59	\$ 38,333.33	-\$20,818.74	\$108,077.72	-\$31,411.06
AUGUST	2020	\$0.00	\$ 38,333.33	-\$38,333.33	\$108,077.72	-\$69,744.39
SEPTEMBER	2020	\$0.00	\$ 38,333.33	-\$38,333.33	\$108,077.72	-\$108,077.72
1st Adjustment		\$0.00	\$ -	\$0.00	\$391,780.18	-\$108,077.72
Final Adjustment		\$0.00	\$ -	\$0.00	\$193,356.93	-\$108,077.72
Grand Total Spent		\$351,922.28	\$ 460,000.00	-\$108,077.72		

REMAINING BALANCE

\$ 108,077.72

Note:

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

Hays County W.C.I.D. No. 2
Cash Account Reconciliations
July 31, 2020

			BancorpSouth	
		Operating	Manager's	Park Fees
				Total
Beginning Bank Balance 7/01/2020		\$ 142,340.36	\$ 13,397.47	\$ 404,363.13
Cleared Transactions				
Checks and Payments		(127,766.65)	-	-
Deposits and Credits		659,682.03	-	-
Total Cleared Transactions		531,915.38	-	-
Ending Bank Balance 7/31/2020		674,255.74	13,397.47	404,363.13
Uncleared Transactions				
Deposits in Transit		6,135.10	-	-
Checks				
03/21/2019 2206 Andrea Barnard		(114.55)	-	-
10/17/2019 2396 Alexandra Shurley		(43.85)	-	-
10/17/2019 2398 Christian Apetz		(166.13)	-	-
10/17/2019 2400 Keith Villano		(363.68)	-	-
06/18/2020 2604 Baird Services LLC		(1,500.00)	-	-
06/18/2020 2606 Denise Kuehn		(110.24)	-	-
06/18/2020 2607 Jacob Beach		(93.08)	-	-
07/16/2020 2616 Samantha E Bethke		(415.57)	-	-
07/16/2020 2617 Sean W McGillicuddy		(303.08)	-	-
07/16/2020 2619 William C Kelly		(277.05)	-	-
07/16/2020 2621 Aquatic Features, Inc.		(447.00)	-	-
07/16/2020 2624 Law Office of Matthew B Kutac, PLLC		(5,880.00)	-	-
07/16/2020 2626 Texas Community Propane, LTD		(87.40)	-	-
07/16/2020 2627 Texas Disposal Systems, Inc.		(39,381.50)	-	-
07/16/2020 2632 Bryan & Lisa Kent		(1,500.00)	-	-
07/16/2020 2633 Brandon Harris		(189.98)	-	-
07/16/2020 2634 Cara Haire		(77.43)	-	-
07/16/2020 2635 Cristian Cotiga		(35.76)	-	-
07/16/2020 2638 Kim Goodhart		(37.54)	-	-
07/16/2020 2639 Laura Ferguson		(156.56)	-	-
07/16/2020 2640 Lisa Auerbach		(168.03)	-	-
07/16/2020 2641 Verne Walker		(21.05)	-	-
11/21/2019 1183 Anthony & Sylvan Pools		-	(1,500.00)	-
Register Balance as of 7/31/2020		\$ 629,021.36	\$ 11,897.47	\$ 404,363.13
				\$ 1,045,281.96

See Accountants' Report.

Hays County WCID #2
A/P Aging Summary
As of July 31, 2020

	Current	1 - 30	31 - 60	61 - 90	> 90	TOTAL
Amber Thorne	0.00	98.36	0.00	0.00	0.00	98.36
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
Anthony & Sylvan Pools	1,250.00	0.00	0.00	0.00	0.00	1,250.00
Aquatic Features, Inc.	440.75	0.00	0.00	0.00	0.00	440.75
Association of Water Board Directors	169.00	0.00	0.00	0.00	0.00	169.00
AT&T	752.56	0.00	0.00	0.00	0.00	752.56
Badger Meter	205.59	205.59	0.00	0.00	0.00	411.18
Bott & Douthitt, P.L.L.C.	3,500.00	0.00	0.00	0.00	0.00	3,500.00
Caren Machell	0.00	36.91	0.00	0.00	0.00	36.91
CMA Engineering, Inc.	16,513.25	12,047.97	0.00	0.00	0.00	28,561.22
Daniel Russ	0.00	140.57	0.00	0.00	0.00	140.57
Elvin Ruya	0.00	127.10	0.00	0.00	0.00	127.10
Gary Lovett	0.00	130.44	0.00	0.00	0.00	130.44
Inframark, LLC	44,463.45	2,150.17	0.00	0.00	0.00	46,613.62
Kevin Beers	0.00	36.60	0.00	0.00	0.00	36.60
Kristin Byrne	0.00	53.94	0.00	0.00	0.00	53.94
Law Office of Matthew B Kutac, PLLC	6,580.00	0.00	0.00	0.00	0.00	6,580.00
LCRA	7,882.45	0.00	0.00	0.00	0.00	7,882.45
Rebecca Morin	400.00	0.00	0.00	0.00	0.00	400.00
Rodney Longley	0.00	94.13	0.00	0.00	0.00	94.13
Sally Bigornia	0.00	122.93	0.00	0.00	0.00	122.93
Sean McGillicuddy	101.03	0.00	0.00	0.00	0.00	101.03
Susan Burkett	0.00	2.72	0.00	0.00	0.00	2.72
Texas Community Propane, LTD	0.00	83.54	0.00	0.00	0.00	83.54
Texas Disposal Systems, Inc.	20,139.03	0.00	0.00	0.00	0.00	20,139.03
West Travis County PUA	52,496.49	0.00	0.00	0.00	0.00	52,496.49
William Daniels	0.00	21.60	0.00	0.00	0.00	21.60
Winstead	5,267.30	0.00	0.00	0.00	0.00	5,267.30
WLE, LLC.	22,042.42	0.00	1,450.00	0.00	0.00	23,492.42
TOTAL	183583.32	15,752.57	1,450.00	0.00	0.00	200785.89

See Accountants' Report.

Hays County WCID #2
Payroll Summary
October 1, 2019 through September 17, 2020

	Royce L Wachsmann	Samantha E Bethke	Sean W McGillicuddy	William B Harris, III	William C Kelly	TOTAL
Employee Wages, Taxes and Adjustments						
Gross Pay						
Per Diems	2,700.00	4,500.00	4,650.00	5,100.00	3,450.00	20,400.00
Total Gross Pay	2,700.00	4,500.00	4,650.00	5,100.00	3,450.00	20,400.00
Adjusted Gross Pay	2,700.00	4,500.00	4,650.00	5,100.00	3,450.00	20,400.00
Taxes Withheld						
Federal Withholding	0.00	0.00	(975.00)	(153.00)	(13.00)	(1,141.00)
Medicare Employee	(39.15)	(65.25)	(67.43)	(73.96)	(50.03)	(295.82)
Social Security Employee	(167.40)	(279.00)	(288.30)	(316.20)	(213.90)	(1,264.80)
Medicare Employee Addl Tax	0.00	0.00	0.00	0.00	0.00	0.00
Total Taxes Withheld	(206.55)	(344.25)	(1,330.73)	(543.16)	(276.93)	(2,701.62)
Net Pay	2,493.45	4,155.75	3,319.27	4,556.84	3,173.07	17,698.38
Employer Taxes and Contributions						
Medicare Company	39.15	65.25	67.43	73.96	50.03	295.82
Social Security Company	167.40	279.00	288.30	316.20	213.90	1,264.80
Total Employer Taxes and Contributions	206.55	344.25	355.73	390.16	263.93	1,560.62

See Accountants' Report.

Hays County WCID #2 Adjustments Journal

July 2020

Type	Date	Num	Memo	Account	Debit	Credit
General Journal	07/31/2020	7.1	Pool deposit and inspection fees (Salem-12775...	2030 · Due to Hays #1	1,750.00	
			Pool deposit and inspection fees (Salem-12775...	2011 · In-Ground Pool Deposit		1,500.00
			Pool deposit and inspection fees (Salem-12775...	4600 · Customer Service Inspection ...		250.00
					1,750.00	1,750.00
General Journal	07/31/2020	7.2	Record returned check - Nicholas Cramer 290 ...	2011 · In-Ground Pool Deposit	1,500.00	
			Record returned check - Nicholas Cramer 290 ...	1001 · Bancorp Operating Account		1,500.00
			Record returned check - Nicholas Cramer 290 ...	4600 · Customer Service Inspection ...	100.00	
			Record returned check - Nicholas Cramer 290 ...	1001 · Bancorp Operating Account		100.00
			Record returned check - Brandon Zieske 185 C...	2011 · In-Ground Pool Deposit	1,500.00	
			Record returned check - Brandon Zieske 185 C...	1001 · Bancorp Operating Account		1,500.00
			Record Returned Item	8050 · Miscellaneous Expense	217.00	
			Record Returned Item	1001 · Bancorp Operating Account		217.00
					3,317.00	3,317.00
General Journal	07/31/2020	7.3	Record funds transfer	1200 · Texpool Operating	14,632.13	
			Record funds transfer	1600 · Due from Debt Service		14,632.13
					14,632.13	14,632.13
General Journal	07/31/2020	7.4	Record stop payment ck #2454 12/19/19-S. M...	1001 · Bancorp Operating Account	101.03	
			Record stop payment ck #2454 12/19/19-S. M...	8050 · Miscellaneous Expense		101.03
			Record stop payment ck #2613 6/18/20-Rebe...	1001 · Bancorp Operating Account	400.00	
			Record stop payment ck #2613 6/18/20-Rebe...	8050 · Miscellaneous Expense		400.00
					501.03	501.03
General Journal	07/31/2020	7.5	Record tax collections	1600 · Due from Debt Service	3,439.69	
			Record tax collections	1450 · Taxes Receivable		3,418.90
			Record tax collections	2200 · Deferred Revenue Taxes	3,418.90	
			Record tax collections	4800 · Property Taxes		3,418.90
			Record tax collections	4850 · Property Tax Penalties/Interest		20.79
					6,858.59	6,858.59
General Journal	07/31/2020	7.6	Record funds transfer	1001 · Bancorp Operating Account	27,385.34	
			Record funds transfer	8999 · Interfund Transfer		27,385.34
					27,385.34	27,385.34
General Journal	07/31/2020	7.7	Record B&C reports	1300 · Accounts Receivable	223,678.55	
			Record B&C reports	1300 · Accounts Receivable		1,207.88
			Record B&C reports	4250 · Penalties		2.48
			Record B&C reports	4000 · Water Service Fees		125,677.93
			Record B&C reports	4100 · Wastewater Services Fees		21,928.26
			Record B&C reports	4415 · Basic Services		60,870.80
			Record B&C reports	2065 · Reg Assessment Payable		1,089.76
			Record B&C reports- Drought	4000 · Water Service Fees	0.00	
			Record B&C reports	4002 · PUA Surcharge Revenue		8,284.94
			Record B&C reports	2010 · Customer Deposits		3,600.00
			Record B&C reports	4200 · Service Application Fee		480.00
			Record B&C reports - Reconnection Fee	4250 · Penalties	0.00	
			Record B&C reports - Transfer Fee	4250 · Penalties		30.00
			Record B&C reports - Additional Garbage Can	4415 · Basic Services		6.50
			Record B&C reports - After Hours Turn On Fee	4250 · Penalties	0.00	
			Record B&C reports - Same Day Application Fee	4250 · Penalties	0.00	
			Record B&C reports - NSF Fee	4250 · Penalties	0.00	
			Record B&C reports - Reread Fee	4250 · Penalties	0.00	
			Record B&C reports - Watering Violation	4250 · Penalties	0.00	
			Record B&C reports - Pool Inspection Fees	4600 · Customer Service Inspection ...		500.00
			Record B&C reports	4000 · Water Service Fees	0.00	
			Record B&C reports	4100 · Wastewater Services Fees	0.00	
			Reclass Water portion of the Basic Fee	4415 · Basic Services		35,507.85
			Reclass Water portion of the Basic Fee	4000 · Water Service Fees	35,507.85	
			Record B&C reports	4250 · Penalties	2.48	
			Record B&C reports	4002 · PUA Surcharge Revenue		2.48
					259,188.88	259,188.88
General Journal	07/31/2020	7.8	Record deposit adjustments	2010 · Customer Deposits	3,000.00	
			Record deposit adjustments	4000 · Water Service Fees		3,000.00
					3,000.00	3,000.00
General Journal	07/31/2020	7.9	Record adjustment for deposits applied/refunded	4000 · Water Service Fees	1,917.82	
			Record adjustment for deposits applied/refunded	1300 · Accounts Receivable		1,917.82
					1,917.82	1,917.82
General Journal	07/31/2020	7.10	Record accrued security expenses - Hays County	2001 · Accrued AP	2,128.75	
			Record accrued security expenses - Hays County	6115 · Security Services		2,128.75
					2,128.75	2,128.75
General Journal	07/31/2020	7.11	Record maintenance expenses - Inframark Jul...	Water Maintenance CAP	4,681.40	
			Record maintenance expenses - Inframark Jul...	Sewer Maintenance CAP	0.00	
			Record maintenance expenses - Inframark Jul...	Park Maintenance CAP	7,304.96	
			Record maintenance expenses - Inframark Jul...	Lift Station CAP	2,671.58	
			Record maintenance expenses - Inframark Jul...	1670-1 · Water Maintenance		4,681.40
			Record maintenance expenses - Inframark Jul...	1670-4 · Sewer Maintenance	0.00	
			Record maintenance expenses - Inframark Jul...	1670-5 · Park Maintenance		7,304.96

See Accountants' Report.

Hays County WCID #2 Adjustments Journal

July 2020

Type	Date	Num	Memo	Account	Debit	Credit
			Record maintenance expenses - Inframark Jul...	1670-3 · Lift Station Maintenance		2,671.58
					14,657.94	14,657.94
General Journal	07/31/2020	7.12	Share Facilities - 48/52 - WWTP Operation Bas...	6990A · Base Fee Operation	25,662.18	
			Share Facilities - 48/52 - WWTP Maintenance ...	6990B · WWTP Maintenance CAP	6,579.84	
			Share Facilities - 48/52 - AT&T - Internet Serv...	6990G · Telephone - Sewer Plant	28.88	
			Share Facilities - 48/52 - PEC - WWTP Electrici...	6990F · Electricity - Sewer Plant	2,984.75	
			Share Facilities - 48/52 - TCEQ - Wastewater P...	6990P · WWTP TCEQ Fees	0.00	
			Share Facilities - 48/52 - Kubota - Membrane ...	6990D · Membrane Expense	0.00	
			Share Facilities - 48/52 - CMA - Membrane Re...	6990D · Membrane Expense	0.00	
			Share Facilities - 48/52 - CMA - Membrane Re...	6990D · Membrane Expense	0.00	
			Share Facilities - 48/52 - CMA - WWTP Permit ...	6990I · Joint Engineering Fees-Special	0.00	
			Share Facilities - 48/52 - CMA - Drum Screen ...	6990I · Joint Engineering Fees-Special	75.79	
			Share Facilities - 48/52 - WLE - WWTP Tree Re...	6990B · WWTP Maintenance CAP	0.00	
			Share Facilities - 48/52 - WLE - WWTP Repairs	6990B · WWTP Maintenance CAP	0.00	
			Share Facilities - 48/52 - WLE - Sewer Plant M...	6990J · Sewer Plant Mowing	261.74	
			Share Facilities - 48/52 - WLE - Drip Irrigation...	6990K · Drip Field Mowing	1,308.70	
			Share Facilities - 48/52 - TDS - WWTP Trash S...	6990N · WWTP Trash Service	152.26	
			Share Facilities - 51/49 - Lone Star Surveillanc...	6990M · Security System Monitoring	17.09	
			Share Facilities - 51/49 - Reclaimed Water Re...	4205 · Reclaimed Revenue		591.82
			Share Facilities - 51/49 - Verizon - Telephone	6990G · Telephone - Sewer Plant	32.71	
			Share Facilities - 50/50 - Joint Facilities Infras...	6990H · Joint Engineering Fees-Gene...	146.35	
			Share Facilities - 50/50	6115 · Security Services	490.00	
			Share Facilities - 210 Mowing	6990L · 210 Inspections & Repairs	366.23	
			Share Facilities - Irrigation Repairs	6990L · 210 Inspections & Repairs	1,253.84	
			Accounting Fees - Joint Facilities	6840 · Accounting Fees	1,000.00	
			Website Maintenance	7881 · Website	0.00	
			Share Facilities - Irrigation Repairs	2030 · Due to Hays #1		39,768.54
					40,360.36	40,360.36
TOTAL					375,697.84	375,697.84

See Accountants' Report.

Hays County WCID #2

General Ledger

As of July 31, 2020

Type	Date	Num	Source Name	Memo	Amount	Balance
1001 - Bancorp Operating Account						535,180.01
Deposit	07/01/2020			EChecks	1,230.63	536,410.64
Deposit	07/01/2020			Lockbox	4,750.18	541,160.82
Deposit	07/02/2020			Deposit	1,600.00	542,760.82
Deposit	07/02/2020			Credit Card	155.40	542,916.22
Deposit	07/02/2020			Usan	2,278.86	545,195.08
Deposit	07/02/2020			EChecks	921.22	546,116.30
Deposit	07/02/2020			EChecks	852.88	546,969.18
Deposit	07/02/2020			Lockbox	2,986.44	549,955.62
Deposit	07/03/2020			Credit Card	139.58	550,095.20
Deposit	07/03/2020			EChecks	1,255.77	551,350.97
Deposit	07/03/2020			Lockbox	1,932.96	553,283.93
Bill Pmt -Check	07/03/2020	ACH	AT&T	Telephone - June 2020	(498.29)	552,785.64
Deposit	07/04/2020			EChecks	734.83	553,520.47
Deposit	07/05/2020			Credit Card	1,753.08	555,273.55
Deposit	07/05/2020			Credit Card	139.58	555,413.13
Deposit	07/05/2020			EChecks	149.98	555,563.11
Deposit	07/06/2020			Credit Card	164.57	555,727.68
Deposit	07/06/2020			Deposit	583.21	556,310.89
Deposit	07/06/2020			Usan	3,054.09	559,364.98
Deposit	07/06/2020			EChecks	567.42	559,932.40
Deposit	07/06/2020			Lockbox	5,680.33	565,612.73
Deposit	07/07/2020			Credit Card	1,204.64	566,817.37
Deposit	07/07/2020			Usan	7,901.54	574,718.91
Deposit	07/07/2020			EChecks	178.15	574,897.06
Deposit	07/07/2020			EChecks	807.49	575,704.55
Deposit	07/07/2020			EChecks	243.78	575,948.33
Deposit	07/07/2020			Lockbox	4,307.62	580,255.95
Deposit	07/08/2020			Credit Card	1,575.94	581,831.89
Deposit	07/08/2020			EChecks	1,119.80	582,951.69
Deposit	07/08/2020			EChecks	233.67	583,185.36
Deposit	07/08/2020			Lockbox	5,928.69	589,114.05
Deposit	07/09/2020			Credit Card	430.99	589,545.04
Deposit	07/09/2020			Deposit	1,428.21	590,973.25
Deposit	07/09/2020			Usan	1,430.28	592,403.53
Deposit	07/09/2020			EChecks	344.86	592,748.39
Deposit	07/09/2020			Monthly ACH Draft	62,079.98	654,828.37
Deposit	07/09/2020			Lockbox	6,039.42	660,867.79
Deposit	07/10/2020			Credit Card	21,458.94	682,326.73
Deposit	07/10/2020			Usan	547.23	682,873.96
Deposit	07/10/2020			EChecks	433.35	683,307.31
Deposit	07/10/2020			EChecks	493.16	683,800.47
Deposit	07/10/2020			Lockbox	1,802.61	685,603.08
Deposit	07/11/2020			EChecks	158.53	685,761.61
Deposit	07/11/2020			EChecks	243.22	686,004.83
Deposit	07/12/2020			Credit Card	527.88	686,532.71
Deposit	07/12/2020			EChecks	156.02	686,688.73
Deposit	07/12/2020			EChecks	127.41	686,816.14
Deposit	07/12/2020			EChecks	187.96	687,004.10
Deposit	07/13/2020			Credit Card	454.82	687,458.92
Deposit	07/13/2020			Usan	374.78	687,833.70
Deposit	07/13/2020			EChecks	360.46	688,194.16
Deposit	07/13/2020			EChecks	220.00	688,414.16
Deposit	07/13/2020			Lockbox	631.89	689,046.05
Deposit	07/14/2020			Credit Card	519.63	689,565.68
Deposit	07/14/2020			Usan	743.72	690,309.40
Deposit	07/14/2020			EChecks	649.68	690,959.08
Deposit	07/14/2020			Lockbox	896.55	691,855.63
Deposit	07/15/2020			Deposit	5,100.00	696,955.63
Deposit	07/15/2020			Usan	660.00	697,615.63
Deposit	07/15/2020			Lockbox	100.00	697,715.63
Paycheck	07/16/2020	2615	Royce L Wachsmann		(138.53)	697,577.10
Paycheck	07/16/2020	2616	Samantha E Bethke		(415.57)	697,161.53
Paycheck	07/16/2020	2617	Sean W McGillicuddy		(303.08)	696,858.45
Paycheck	07/16/2020	2618	William B Harris, III		(526.10)	696,332.35
Paycheck	07/16/2020	2619	William C Kelly		(277.05)	696,055.30
Bill Pmt -Check	07/16/2020	2620	Andy Barrett & Associates	General Legal Fees - June 2020	(1,380.00)	694,675.30
Bill Pmt -Check	07/16/2020	2621	Aquatic Features, Inc.	Wet Pond Maintenance	(447.00)	694,228.30
Bill Pmt -Check	07/16/2020	2622	Bott & Douthitt, P.L.L.C.	Accounting Fees - June 2020	(3,500.00)	690,728.30
Bill Pmt -Check	07/16/2020	2623	CMA Engineering, Inc.		(11,372.79)	679,355.51
Bill Pmt -Check	07/16/2020	2624	Law Office of Matthew B Kutac, PLLC		(5,880.00)	673,475.51
Bill Pmt -Check	07/16/2020	2625	LCRA	Raw Water - June 2020	(7,410.17)	666,065.34
Bill Pmt -Check	07/16/2020	2626	Texas Community Propane, LTD		(87.40)	665,977.94
Bill Pmt -Check	07/16/2020	2627	Texas Disposal Systems, Inc.		(39,381.50)	626,596.44
Bill Pmt -Check	07/16/2020	2628	West Travis County PUA	Purchased Water - June 2020	(48,623.94)	577,972.50
Bill Pmt -Check	07/16/2020	2629	Winstead	#58708 Corporate & Administrative M...	(4,701.90)	573,270.60
Bill Pmt -Check	07/16/2020	2630	WLE, LLC.		(28,175.01)	545,095.59
Bill Pmt -Check	07/16/2020	2631	CC Carlton Industries	Reissue stale check #1998 dated 8/16...	(2,000.00)	543,095.59
Bill Pmt -Check	07/16/2020	2632	Bryan & Lisa Kent	Pool Depository Refund - 192 Bitterroot ...	(1,500.00)	541,595.59
Bill Pmt -Check	07/16/2020	2633	Brandon Harris	Customer Refund	(189.98)	541,405.61
Bill Pmt -Check	07/16/2020	2634	Cara Haire	Customer Refund	(77.43)	541,328.18
Bill Pmt -Check	07/16/2020	2635	Cristian Cotiga	Customer Refund	(35.76)	541,292.42
Bill Pmt -Check	07/16/2020	2636	Diana Lord	Customer Refund	(118.40)	541,174.02
Bill Pmt -Check	07/16/2020	2637	Jennifer Richter	Customer Refund	(277.43)	540,896.59
Bill Pmt -Check	07/16/2020	2638	Kim Goodhart	Customer Refund	(37.54)	540,859.05
Bill Pmt -Check	07/16/2020	2639	Laura Ferguson	Customer Refund	(156.56)	540,702.49
Bill Pmt -Check	07/16/2020	2640	Lisa Auerbach	Customer Refund	(168.03)	540,534.46
Bill Pmt -Check	07/16/2020	2641	Verne Walker	Customer Refund	(21.05)	540,513.41
Liability Check	07/16/2020	2642	United States Treasury	74-3002048 Form 941 Qtr ended 6/3...	(327.44)	540,185.97

See Accountants' Report.

Hays County WCID #2 General Ledger

As of July 31, 2020

Type	Date	Num	Source Name	Memo	Amount	Balance
Deposit	07/16/2020			Credit Card	311.28	540,497.25
Deposit	07/16/2020			EChecks	574.67	541,071.92
Deposit	07/16/2020			Lockbox	625.55	541,697.47
Deposit	07/17/2020			Usdan	7,245.93	548,943.40
Deposit	07/17/2020			ECheck	216.00	549,159.40
Deposit	07/17/2020			ECheck	290.62	549,450.02
Deposit	07/17/2020			Lockbox	200.00	549,650.02
Deposit	07/18/2020			ECheck	168.22	549,818.24
Deposit	07/19/2020			Credit Card	1,946.95	551,765.19
Deposit	07/19/2020			ECheck	1,309.39	553,074.58
Deposit	07/19/2020			ECheck	340.88	553,415.46
Deposit	07/20/2020			Credit Card	865.82	554,281.28
Deposit	07/20/2020			ECheck	1,931.88	556,213.16
Deposit	07/20/2020			ECheck	504.10	556,717.26
Deposit	07/21/2020			Credit Card	1,264.07	557,981.33
Deposit	07/21/2020			ECheck	449.07	558,430.40
Deposit	07/21/2020			ECheck	771.98	559,202.38
Deposit	07/21/2020			Lockbox	3,311.57	562,513.95
Deposit	07/22/2020			Credit Card	420.95	562,934.90
Deposit	07/22/2020			ECheck	251.54	563,186.44
Deposit	07/22/2020			Lockbox	2,349.52	565,535.96
Deposit	07/23/2020			Credit Card	1,088.03	566,623.99
Deposit	07/23/2020			Usdan	332.32	566,956.31
Deposit	07/23/2020			ECheck	411.34	567,367.65
Deposit	07/23/2020			Lockbox	425.88	567,793.53
Deposit	07/24/2020			Credit Card	1,073.93	568,867.46
Deposit	07/24/2020			ECheck	479.97	569,347.43
Deposit	07/24/2020			ECheck	219.08	569,566.51
Deposit	07/24/2020			Lockbox	1,669.43	571,235.94
Deposit	07/26/2020			Credit Card	701.64	571,937.58
Deposit	07/26/2020			Credit Card	162.70	572,100.28
Deposit	07/26/2020			ECheck	197.76	572,298.04
Deposit	07/26/2020			ECheck	339.07	572,637.11
Bill Pmt -Check	07/27/2020	ACH	PEC	Utilities - Bank Draft 07/27/20	(733.95)	571,903.16
Deposit	07/27/2020			Deposit	2,318.43	574,221.59
Deposit	07/27/2020			Usdan	178.03	574,399.62
Deposit	07/27/2020			Lockbox	4,225.37	578,624.99
Deposit	07/28/2020			Credit Card	2,139.54	580,764.53
Deposit	07/28/2020			Deposit	1,009.67	581,774.20
Deposit	07/28/2020			Usdan	3,194.19	584,968.39
Deposit	07/28/2020			ECheck	243.67	585,212.06
Deposit	07/28/2020			ECheck	626.92	585,838.98
Deposit	07/28/2020			Lockbox	4,875.58	590,714.56
Deposit	07/29/2020			Credit Card	195.13	590,909.69
Deposit	07/29/2020			ECheck	205.06	591,114.75
Deposit	07/29/2020			Lockbox	2,923.21	594,037.96
Deposit	07/30/2020			Deposit	1,750.00	595,787.96
Deposit	07/30/2020			Credit Card	530.44	596,318.40
Deposit	07/30/2020			Usdan	1,307.47	597,625.87
Deposit	07/30/2020			ECheck	208.71	597,834.58
Deposit	07/30/2020			Lockbox	1,499.48	599,334.06
General Journal	07/31/2020	7.2		Record returned check - Nicholas Cra...	(1,500.00)	597,834.06
General Journal	07/31/2020	7.2		Record returned check - Nicholas Cra...	(100.00)	597,734.06
General Journal	07/31/2020	7.2		Record returned check - Brandon Zies...	(1,500.00)	596,234.06
General Journal	07/31/2020	7.4		Record stop payment ck #2454 12/19...	101.03	596,335.09
General Journal	07/31/2020	7.4		Record stop payment ck #2613 6/18/...	400.00	596,735.09
General Journal	07/31/2020	7.6		Record funds transfer	27,385.34	624,120.43
Deposit	07/31/2020			Credit Card	319.48	624,439.91
Deposit	07/31/2020			Deposit	705.47	625,145.38
Deposit	07/31/2020			Usdan	1,333.14	626,478.52
Deposit	07/31/2020			ECheck	838.98	627,317.50
Deposit	07/31/2020			Lockbox	1,928.36	629,245.86
General Journal	07/31/2020	7.2		Record Returned Item	(217.00)	629,028.86
Check	07/31/2020			Service Charge	(7.50)	629,021.36
Total 1001 - Bancorp Operating Account					93,841.35	629,021.36
1011 - Bancorp Managers Account						11,897.47
Total 1011 - Bancorp Managers Account						11,897.47
1101 - Bancorp Parks Account						404,636.13
Total 1101 - Bancorp Parks Account						404,636.13
1200 - Texpool Operating						3,821,547.78
General Journal	07/31/2020	7.3		Record funds transfer	14,632.13	3,836,179.91
Deposit	07/31/2020			Interest	695.23	3,836,875.14
Total 1200 - Texpool Operating					15,327.36	3,836,875.14
1201 - *AR - Builder Fines & Violation						15,848.45
Total 1201 - *AR - Builder Fines & Violation						15,848.45
1300 - Accounts Receivable						176,087.60
Deposit	07/01/2020			EChecks	(1,230.63)	174,856.97
Deposit	07/01/2020			Lockbox	(4,750.18)	170,106.79
Deposit	07/02/2020			Credit Card	(155.40)	169,951.39
Deposit	07/02/2020			Usdan	(2,278.86)	167,672.53
Deposit	07/02/2020			EChecks	(921.22)	166,751.31
Deposit	07/02/2020			EChecks	(852.88)	165,898.43
Deposit	07/02/2020			Lockbox	(2,986.44)	162,911.99
Deposit	07/03/2020			Credit Card	(139.58)	162,772.41

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General Ledger

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Type	Date	Num	Source Name	Memo	Amount	Balance
Deposit	07/03/2020			EChecks	(1,255.77)	161,516.64
Deposit	07/03/2020			Lockbox	(1,932.96)	159,583.68
Deposit	07/04/2020			EChecks	(734.83)	158,848.85
Deposit	07/05/2020			Credit Card	(1,753.08)	157,095.77
Deposit	07/05/2020			Credit Card	(139.58)	156,956.19
Deposit	07/05/2020			EChecks	(149.98)	156,806.21
Deposit	07/06/2020			Credit Card	(164.57)	156,641.64
Deposit	07/06/2020			Deposit	(583.21)	156,058.43
Deposit	07/06/2020			Uscan	(3,054.09)	153,004.34
Deposit	07/06/2020			EChecks	(567.42)	152,436.92
Deposit	07/06/2020			Lockbox	(5,680.33)	146,756.59
Deposit	07/07/2020			Credit Card	(1,204.64)	145,551.95
Deposit	07/07/2020			Uscan	(7,901.54)	137,650.41
Deposit	07/07/2020			EChecks	(178.15)	137,472.26
Deposit	07/07/2020			EChecks	(807.49)	136,664.77
Deposit	07/07/2020			EChecks	(243.78)	136,420.99
Deposit	07/07/2020			Lockbox	(4,307.62)	132,113.37
Deposit	07/08/2020			Credit Card	(1,575.94)	130,537.43
Deposit	07/08/2020			EChecks	(1,119.80)	129,417.63
Deposit	07/08/2020			EChecks	(233.67)	129,183.96
Deposit	07/08/2020			Lockbox	(5,928.69)	123,255.27
Deposit	07/09/2020			Credit Card	(430.99)	122,824.28
Deposit	07/09/2020			Deposit	(1,428.21)	121,396.07
Deposit	07/09/2020			Uscan	(1,430.28)	119,965.79
Deposit	07/09/2020			EChecks	(344.86)	119,620.93
Deposit	07/09/2020			Monthly ACH Draft	(62,079.98)	57,540.95
Deposit	07/09/2020			Lockbox	(6,039.42)	51,501.53
Deposit	07/10/2020			Credit Card	(21,458.94)	30,042.59
Deposit	07/10/2020			Uscan	(547.23)	29,495.36
Deposit	07/10/2020			EChecks	(433.35)	29,062.01
Deposit	07/10/2020			EChecks	(493.16)	28,568.85
Deposit	07/10/2020			Lockbox	(1,802.61)	26,766.24
Deposit	07/11/2020			EChecks	(158.53)	26,607.71
Deposit	07/11/2020			EChecks	(243.22)	26,364.49
Deposit	07/12/2020			Credit Card	(527.88)	25,836.61
Deposit	07/12/2020			EChecks	(156.02)	25,680.59
Deposit	07/12/2020			EChecks	(127.41)	25,553.18
Deposit	07/12/2020			EChecks	(187.96)	25,365.22
Deposit	07/13/2020			Credit Card	(454.82)	24,910.40
Deposit	07/13/2020			Uscan	(374.78)	24,535.62
Deposit	07/13/2020			EChecks	(360.46)	24,175.16
Deposit	07/13/2020			EChecks	(220.00)	23,955.16
Deposit	07/13/2020			Lockbox	(631.89)	23,323.27
Deposit	07/14/2020			Credit Card	(519.63)	22,803.64
Deposit	07/14/2020			Uscan	(743.72)	22,059.92
Deposit	07/14/2020			EChecks	(649.68)	21,410.24
Deposit	07/14/2020			Lockbox	(896.55)	20,513.69
Deposit	07/15/2020			Uscan	(660.00)	19,853.69
Deposit	07/15/2020			Lockbox	(100.00)	19,753.69
Deposit	07/16/2020			Credit Card	(311.28)	19,442.41
Deposit	07/16/2020			EChecks	(574.67)	18,867.74
Deposit	07/16/2020			Lockbox	(625.55)	18,242.19
Deposit	07/17/2020			Uscan	(7,245.93)	10,996.26
Deposit	07/17/2020			ECheck	(216.00)	10,780.26
Deposit	07/17/2020			ECheck	(290.62)	10,489.64
Deposit	07/17/2020			Lockbox	(200.00)	10,289.64
Deposit	07/18/2020			ECheck	(168.22)	10,121.42
Deposit	07/19/2020			Credit Card	(1,946.95)	8,174.47
Deposit	07/19/2020			ECheck	(1,309.39)	6,865.08
Deposit	07/19/2020			ECheck	(340.88)	6,524.20
Deposit	07/20/2020			Credit Card	(865.82)	5,658.38
Deposit	07/20/2020			ECheck	(1,931.88)	3,726.50
Deposit	07/20/2020			ECheck	(504.10)	3,222.40
Deposit	07/21/2020			Credit Card	(1,264.07)	1,958.33
Deposit	07/21/2020			ECheck	(449.07)	1,509.26
Deposit	07/21/2020			ECheck	(771.98)	737.28
Deposit	07/21/2020			Lockbox	(3,311.57)	(2,574.29)
Deposit	07/22/2020			Credit Card	(420.95)	(2,995.24)
Deposit	07/22/2020			ECheck	(251.54)	(3,246.78)
Deposit	07/22/2020			Lockbox	(2,349.52)	(5,596.30)
Deposit	07/23/2020			Credit Card	(1,088.03)	(6,684.33)
Deposit	07/23/2020			Uscan	(332.32)	(7,016.65)
Deposit	07/23/2020			ECheck	(411.34)	(7,427.99)
Deposit	07/23/2020			Lockbox	(425.88)	(7,853.87)
Deposit	07/24/2020			Credit Card	(1,073.93)	(8,927.80)
Deposit	07/24/2020			ECheck	(479.97)	(9,407.77)
Deposit	07/24/2020			ECheck	(219.08)	(9,626.85)
Deposit	07/24/2020			Lockbox	(1,669.43)	(11,296.28)
Deposit	07/26/2020			Credit Card	(701.64)	(11,997.92)
Deposit	07/26/2020			Credit Card	(162.70)	(12,160.62)
Deposit	07/26/2020			ECheck	(197.76)	(12,358.38)
Deposit	07/26/2020			ECheck	(339.07)	(12,697.45)
Deposit	07/27/2020			Deposit	(2,318.43)	(15,015.88)
Deposit	07/27/2020			Uscan	(178.03)	(15,193.91)
Deposit	07/27/2020			Lockbox	(4,225.37)	(19,419.28)
Deposit	07/28/2020			Credit Card	(2,139.54)	(21,558.82)
Deposit	07/28/2020			Deposit	(1,009.67)	(22,568.49)
Deposit	07/28/2020			Uscan	(3,194.19)	(25,762.68)
Deposit	07/28/2020			ECheck	(243.67)	(26,006.35)

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Type	Date	Num	Source Name	Memo	Amount	Balance
Deposit	07/28/2020			ECheck	(626.92)	(26,633.27)
Deposit	07/28/2020			Lockbox	(4,875.58)	(31,508.85)
Deposit	07/29/2020			Credit Card	(195.13)	(31,703.98)
Deposit	07/29/2020			ECheck	(205.06)	(31,909.04)
Deposit	07/29/2020			Lockbox	(2,923.21)	(34,832.25)
Deposit	07/30/2020			Credit Card	(530.44)	(35,362.69)
Deposit	07/30/2020			Uscan	(1,307.47)	(36,670.16)
Deposit	07/30/2020			ECheck	(208.71)	(36,878.87)
Deposit	07/30/2020			Lockbox	(1,499.48)	(38,378.35)
Deposit	07/31/2020			Credit Card	(319.48)	(38,697.83)
Deposit	07/31/2020			Deposit	(705.47)	(39,403.30)
Deposit	07/31/2020			Uscan	(1,333.14)	(40,736.44)
Deposit	07/31/2020			ECheck	(838.98)	(41,575.42)
Deposit	07/31/2020			Lockbox	(1,928.36)	(43,503.78)
General Journal	07/31/2020	7.7		Record B&C reports	223,678.55	180,174.77
General Journal	07/31/2020	7.7		Record B&C reports	(1,207.88)	178,966.89
General Journal	07/31/2020	7.9		Record adjustment for deposits applie...	(1,917.82)	177,049.07
Total 1300 · Accounts Receivable					961.47	177,049.07
1302 · Accrued A/R						154,430.40
Total 1302 · Accrued A/R						154,430.40
1401 · Builder Deposit Receivable						59,372.00
Total 1401 · Builder Deposit Receivable						59,372.00
1450 · Taxes Receivable						15,281.87
General Journal	07/31/2020	7.5		Record tax collections	(3,418.90)	11,862.97
Total 1450 · Taxes Receivable					(3,418.90)	11,862.97
1550 · Due from Construction						54,649.05
Bill	07/31/2020	195...	CMA Engineering, Inc.	Proj#1954-001 BAR No. 7 - TO 26	147.50	54,796.55
Total 1550 · Due from Construction					147.50	54,796.55
1600 · Due from Debt Service						17,248.97
Bill	07/01/2020	Acc...	Amegy Bank Corporate Trust	Paying Agent Fee - SR2016 Acct #35...	400.00	17,648.97
General Journal	07/31/2020	7.3		Record funds transfer	(14,632.13)	3,016.84
General Journal	07/31/2020	7.5		Record tax collections	3,439.69	6,456.53
Total 1600 · Due from Debt Service					(10,792.44)	6,456.53
1611 · Due from Other District						1,868.47
Total 1611 · Due from Other District						1,868.47
1620 · Due from Developer						2,160.00
Total 1620 · Due from Developer						2,160.00
1630 · Due from Other						1,889.95
Total 1630 · Due from Other						1,889.95
1670 · Prepaid Maintenance Cap						(73,421.38)
1670-1 · Water Maintenance						10,739.44
Bill	07/27/2020	529...	Inframark, LLC	Maintenance Cap - Water	15,115.00	25,854.44
General Journal	07/31/2020	7.11		Record maintenance expenses - Infra...	(4,681.40)	21,173.04
Total 1670-1 · Water Maintenance					10,433.60	21,173.04
1670-2 · Detention Pond Maintenance						7,858.04
Bill	07/27/2020	529...	Inframark, LLC	Maintenance Cap - Detention Pond	875.00	8,733.04
Total 1670-2 · Detention Pond Maintenance					875.00	8,733.04
1670-3 · Lift Station Maintenance						(14,367.28)
Bill	07/27/2020	529...	Inframark, LLC	Maintenance Cap - Lift Station	1,083.00	(13,284.28)
General Journal	07/31/2020	7.11		Record maintenance expenses - Infra...	(2,671.58)	(15,955.86)
Total 1670-3 · Lift Station Maintenance					(1,588.58)	(15,955.86)
1670-4 · Sewer Maintenance						(34,129.93)
Bill	07/27/2020	529...	Inframark, LLC	Maintenance Cap - Sewer	9,833.00	(24,296.93)
General Journal	07/31/2020	7.11		Record maintenance expenses - Infra...	0.00	(24,296.93)
Total 1670-4 · Sewer Maintenance					9,833.00	(24,296.93)
1670-5 · Park Maintenance						(43,521.65)
Bill	07/27/2020	529...	Inframark, LLC	Maintenance Cap - Park	750.00	(42,771.65)
General Journal	07/31/2020	7.11		Record maintenance expenses - Infra...	(7,304.96)	(50,076.61)
Total 1670-5 · Park Maintenance					(6,554.96)	(50,076.61)
Total 1670 · Prepaid Maintenance Cap					12,998.06	(60,423.32)
2000 · Accounts Payable						(167,161.56)
Bill	07/01/2020	Poo...	Bryan & Lisa Kent	Pool Depository Refund - 192 Bitterroot ...	(1,500.00)	(168,661.56)
Bill	07/01/2020	Acc...	Amegy Bank Corporate Trust	Paying Agent Fee - SR2016 Acct #35...	(400.00)	(169,061.56)
Bill	07/01/2020	113...	Inframark, LLC	Maintenance (Additional Services) - Ju...	(2,150.17)	(171,211.73)
Bill	07/02/2020	436...	Jennifer Richter	Customer Refund	(277.43)	(171,489.16)
Bill	07/02/2020	436...	Cara Haire	Customer Refund	(77.43)	(171,566.59)
Bill	07/02/2020	436...	Verne Walker	Customer Refund	(21.05)	(171,587.64)
Bill	07/02/2020	436...	Laura Ferguson	Customer Refund	(156.56)	(171,744.20)
Bill	07/02/2020	436...	Diana Lord	Customer Refund	(118.40)	(171,862.60)
Bill	07/02/2020	436...	Cristian Cotiga	Customer Refund	(35.76)	(171,898.36)

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Type	Date	Num	Source Name	Memo	Amount	Balance
Bill	07/02/2020	436...	Lisa Auerbach	Customer Refund	(168.03)	(172,066.39)
Bill	07/02/2020	436...	Brandon Harris	Customer Refund	(189.98)	(172,256.37)
Bill	07/02/2020	436...	Kim Goodhart	Customer Refund	(37.54)	(172,293.91)
Bill Pmt -Check	07/03/2020	ACH	AT&T	Telephone - June 2020	498.29	(171,795.62)
Bill	07/09/2020	231...	PEC	Utilities - Bank Draft 07/27/20	(733.95)	(172,529.57)
Bill Pmt -Check	07/16/2020	2620	Andy Barrett & Associates	General Legal Fees - June 2020	1,380.00	(171,149.57)
Bill Pmt -Check	07/16/2020	2621	Aquatic Features, Inc.	Wet Pond Maintenance	447.00	(170,702.57)
Bill Pmt -Check	07/16/2020	2622	Bott & Douthitt, P.L.L.C.	Accounting Fees - June 2020	3,500.00	(167,202.57)
Bill Pmt -Check	07/16/2020	2623	CMA Engineering, Inc.		11,372.79	(155,829.78)
Bill Pmt -Check	07/16/2020	2624	Law Office of Matthew B Kutac, PLLC		5,880.00	(149,949.78)
Bill Pmt -Check	07/16/2020	2625	LCRA	Raw Water - June 2020	7,410.17	(142,539.61)
Bill Pmt -Check	07/16/2020	2626	Texas Community Propane, LTD		87.40	(142,452.21)
Bill Pmt -Check	07/16/2020	2627	Texas Disposal Systems, Inc.		39,381.50	(103,070.71)
Bill Pmt -Check	07/16/2020	2628	West Travis County PUA	Purchased Water - June 2020	48,623.94	(54,446.77)
Bill Pmt -Check	07/16/2020	2629	Winstead	#58708 Corporate & Administrative M...	4,701.90	(49,744.87)
Bill Pmt -Check	07/16/2020	2630	WLE, LLC.		28,175.01	(21,569.86)
Bill Pmt -Check	07/16/2020	2631	CC Carlton Industries	Reissue stale check #1998 dated 8/16...	2,000.00	(19,569.86)
Bill Pmt -Check	07/16/2020	2632	Bryan & Lisa Kent	Pool Depository Refund - 192 Bitterroot ...	1,500.00	(18,069.86)
Bill Pmt -Check	07/16/2020	2633	Brandon Harris	Customer Refund	189.98	(17,879.88)
Bill Pmt -Check	07/16/2020	2634	Cara Haire	Customer Refund	77.43	(17,802.45)
Bill Pmt -Check	07/16/2020	2635	Cristian Cotiga	Customer Refund	35.76	(17,766.69)
Bill Pmt -Check	07/16/2020	2636	Diana Lord	Customer Refund	118.40	(17,648.29)
Bill Pmt -Check	07/16/2020	2637	Jennifer Richter	Customer Refund	277.43	(17,370.86)
Bill Pmt -Check	07/16/2020	2638	Kim Goodhart	Customer Refund	37.54	(17,333.32)
Bill Pmt -Check	07/16/2020	2639	Laura Ferguson	Customer Refund	156.56	(17,176.76)
Bill Pmt -Check	07/16/2020	2640	Lisa Auerbach	Customer Refund	168.03	(17,008.73)
Bill Pmt -Check	07/16/2020	2641	Verne Walker	Customer Refund	21.05	(16,987.68)
Bill	07/16/2020	BEL...	Texas Community Propane, LTD	Utilities - July 2020	(16.97)	(17,004.65)
Bill	07/16/2020	BEL...	Texas Community Propane, LTD	Utilities - July 2020	(16.97)	(17,021.62)
Bill	07/16/2020	BEL...	Texas Community Propane, LTD	Utilities - July 2020	(22.19)	(17,043.81)
Bill	07/16/2020	BEL...	Texas Community Propane, LTD	Utilities - July 2020	(27.41)	(17,071.22)
Bill	07/20/2020	436...	Daniel Russ	Customer Refund	(140.57)	(17,211.79)
Bill	07/20/2020	436...	Sally Bigornia	Customer Refund	(122.93)	(17,334.72)
Bill	07/20/2020	436...	Kristin Byrne	Customer Refund	(53.94)	(17,388.66)
Bill	07/20/2020	436...	Susan Burkett	Customer Refund	(2.72)	(17,391.38)
Bill	07/20/2020	436...	Kevin Beers	Customer Refund	(36.60)	(17,427.98)
Bill	07/20/2020	436...	Rodney Longley	Customer Refund	(94.13)	(17,522.11)
Bill	07/20/2020	436...	Caren Machell	Customer Refund	(36.91)	(17,559.02)
Bill	07/20/2020	436...	Gary Lovett	Customer Refund	(130.44)	(17,689.46)
Bill	07/20/2020	36-...	Amber Thorne	Customer Refund	(98.36)	(17,787.82)
Bill	07/20/2020	436...	William Daniels	Customer Refund	(21.60)	(17,809.42)
Bill	07/20/2020	436...	Elvin Ruya	Customer Refund	(127.10)	(17,936.52)
Bill Pmt -Check	07/27/2020	ACH	PEC	Utilities - Bank Draft 07/27/20	733.95	(17,202.57)
Bill	07/27/2020	529...	Inframark, LLC	Operational Services for the Month of ...	(41,928.49)	(59,131.06)
Bill	07/29/2020	Poo...	Anthony & Sylvan Pools	Pool Deposit Refund (less fines) - 122...	(1,250.00)	(60,381.06)
Bill	07/29/2020	800...	Badger Meter	AMI Meter	(205.59)	(60,586.65)
Bill	07/31/2020	541...	LCRA	Raw Water - July 2020	(7,882.45)	(68,469.10)
Bill	07/31/2020	9238	Bott & Douthitt, P.L.L.C.	Accounting Fees - July 2020	(3,500.00)	(71,969.10)
Bill	07/31/2020	551...	Texas Disposal Systems, Inc.	Customer Number: 1-103196 9 - July ...	(20,139.03)	(92,108.13)
Bill	07/31/2020	124...	WLE, LLC.	Irrigation Repairs	(1,858.50)	(93,966.63)
Bill	07/31/2020	124...	WLE, LLC.	Irrigation Repairs	(1,566.00)	(95,532.63)
Bill	07/31/2020	290...	West Travis County PUA	Purchased Water - July 2020	(52,496.49)	(148,029.12)
Bill	07/31/2020	1310	Law Office of Matthew B Kutac, PLLC	Legal Fees (Joint Facilities) - July 2020	(1,120.00)	(149,149.12)
Bill	07/31/2020	1309	Law Office of Matthew B Kutac, PLLC	Legal Fees - July 2020	(4,760.00)	(153,909.12)
Bill	07/31/2020	1311	Law Office of Matthew B Kutac, PLLC	Bookkeeping Matters - July 2020	(700.00)	(154,609.12)
Bill	07/31/2020	202...	Aquatic Features, Inc.	Wet Pond Maintenance	(440.75)	(155,049.87)
Bill	07/31/2020	125...	WLE, LLC.	Landscape Maintenance - July 2020	(18,617.92)	(173,667.79)
Bill	07/31/2020	1400	Andy Barrett & Associates	General Legal Fees - July 2020	(175,047.79)	(175,047.79)
Bill	07/31/2020	186...	Association of Water Board Directors	2020 AWBD Virtual Annual Conference	(169.00)	(175,216.79)
Bill	07/31/2020	291...	Winstead	#58708 Corporate & Administrative M...	(5,267.30)	(180,484.09)
Bill	07/31/2020	Rei...	Rebecca Morin	Reissue ck #2613 (shredded) dated 6/...	(400.00)	(180,884.09)
Bill	07/31/2020	Rei...	Sean McGillicuddy	Reissue stale ck #2454 12/19/19 (Los...	(101.03)	(180,985.12)
Bill	07/31/2020	512...	AT&T	Telephone - July 2020	(410.37)	(181,395.49)
Bill	07/31/2020	512...	AT&T	Telephone - August 2020	(342.19)	(181,737.68)
Bill	07/31/2020	195...	CMA Engineering, Inc.	BAR No. 7 - TO 26 Proj#1954-001	(147.50)	(181,885.18)
Bill	07/31/2020	188...	CMA Engineering, Inc.	ESD Plan Review - TO#22 Proj#1888-...	(6,252.35)	(188,137.53)
Bill	07/31/2020	114...	CMA Engineering, Inc.	General Engineering	(10,113.40)	(198,250.93)
Bill	07/31/2020	113...	Inframark, LLC	Maintenance (Additional Services) - Ju...	(2,534.96)	(200,785.89)
Total 2000 - Accounts Payable					(33,624.33)	(200,785.89)
2001 - Accrued AP						(32,419.75)
General Journal	07/31/2020	7.10		Record accrued security expenses - H...	(2,128.75)	(34,548.50)
Total 2001 - Accrued AP					(2,128.75)	(34,548.50)
2010 - Customer Deposits						(200,390.00)
General Journal	07/31/2020	7.7		Record B&C reports	(3,600.00)	(203,990.00)
General Journal	07/31/2020	7.8		Record deposit adjustments	3,000.00	(200,990.00)
Total 2010 - Customer Deposits					(600.00)	(200,990.00)
2011 - In-Ground Pool Deposit						(24,000.00)
Bill	07/01/2020	Poo...	Bryan & Lisa Kent	Pool Depository Refund - 192 Bitterroot ...	1,500.00	(22,500.00)
Deposit	07/02/2020	5146		Anthony & Sylvan Pools (Watson) - 13...	(1,500.00)	(24,000.00)
Deposit	07/15/2020	2497		Michelle Avery - 12964 Mesa Verde Dr	(1,500.00)	(25,500.00)
Deposit	07/15/2020	1250		Sarah Schott-Kennedy - 148 Seneca Dr	(1,500.00)	(27,000.00)
Deposit	07/15/2020	1174		Pool Pros (Joseph Lacopo) - 143 Noah'...	(1,500.00)	(28,500.00)
Bill	07/29/2020	Poo...	Anthony & Sylvan Pools	Pool Deposit Refund-12287 Mesa Verd...	1,500.00	(27,000.00)
Deposit	07/30/2020	2301		303 Mirafiel (Romas Grijalva) - Pool ...	(1,500.00)	(28,500.00)

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Hays County WCID #2 General Ledger

As of July 31, 2020

Type	Date	Num	Source Name	Memo	Amount	Balance
General Journal	07/31/2020	7.1		Pool deposit and inspection fees (Sale...	(1,500.00)	(30,000.00)
General Journal	07/31/2020	7.2		Record returned check - Nicholas Cra...	1,500.00	(28,500.00)
General Journal	07/31/2020	7.2		Record returned check - Brandon Zies...	1,500.00	(27,000.00)
Total 2011 · In-Ground Pool Deposit					(3,000.00)	(27,000.00)
2030 · Due to Hays #1						(48,180.23)
General Journal	07/31/2020	7.1		Pool deposit and inspection fees (Sale...	1,750.00	(46,430.23)
General Journal	07/31/2020	7.12		Share Facilities - Irrigation Repairs	(39,768.54)	(86,198.77)
Total 2030 · Due to Hays #1					(38,018.54)	(86,198.77)
2050 · Builder Deposits						(2,000.00)
Total 2050 · Builder Deposits						(2,000.00)
2065 · Reg Assessment Payable						(4,793.68)
General Journal	07/31/2020	7.7		Record B&C reports	(1,089.76)	(5,883.44)
Total 2065 · Reg Assessment Payable					(1,089.76)	(5,883.44)
2100 · Payroll Liabilities						(327.44)
Paycheck	07/16/2020	2615	Royce L Wachsmann		0.00	(327.44)
Paycheck	07/16/2020	2615	Royce L Wachsmann		0.00	(327.44)
Paycheck	07/16/2020	2615	Royce L Wachsmann		(9.30)	(336.74)
Paycheck	07/16/2020	2615	Royce L Wachsmann		(9.30)	(346.04)
Paycheck	07/16/2020	2615	Royce L Wachsmann		(2.17)	(348.21)
Paycheck	07/16/2020	2615	Royce L Wachsmann		(2.17)	(350.38)
Paycheck	07/16/2020	2616	Samantha E Bethke		0.00	(350.38)
Paycheck	07/16/2020	2616	Samantha E Bethke		0.00	(350.38)
Paycheck	07/16/2020	2616	Samantha E Bethke		(27.90)	(378.28)
Paycheck	07/16/2020	2616	Samantha E Bethke		(27.90)	(406.18)
Paycheck	07/16/2020	2616	Samantha E Bethke		(6.53)	(412.71)
Paycheck	07/16/2020	2616	Samantha E Bethke		(6.53)	(419.24)
Paycheck	07/16/2020	2617	Sean W McGillicuddy		0.00	(419.24)
Paycheck	07/16/2020	2617	Sean W McGillicuddy		(112.50)	(531.74)
Paycheck	07/16/2020	2617	Sean W McGillicuddy		(27.90)	(559.64)
Paycheck	07/16/2020	2617	Sean W McGillicuddy		(27.90)	(587.54)
Paycheck	07/16/2020	2617	Sean W McGillicuddy		(6.52)	(594.06)
Paycheck	07/16/2020	2617	Sean W McGillicuddy		(6.52)	(600.58)
Paycheck	07/16/2020	2618	William B Harris, III		0.00	(600.58)
Paycheck	07/16/2020	2618	William B Harris, III		(28.00)	(628.58)
Paycheck	07/16/2020	2618	William B Harris, III		(37.20)	(665.78)
Paycheck	07/16/2020	2618	William B Harris, III		(37.20)	(702.98)
Paycheck	07/16/2020	2618	William B Harris, III		(8.70)	(711.68)
Paycheck	07/16/2020	2618	William B Harris, III		(8.70)	(720.38)
Paycheck	07/16/2020	2619	William C Kelly		0.00	(720.38)
Paycheck	07/16/2020	2619	William C Kelly		0.00	(720.38)
Paycheck	07/16/2020	2619	William C Kelly		(18.60)	(738.98)
Paycheck	07/16/2020	2619	William C Kelly		(18.60)	(757.58)
Paycheck	07/16/2020	2619	William C Kelly		(4.35)	(761.93)
Paycheck	07/16/2020	2619	William C Kelly		(4.35)	(766.28)
Liability Check	07/16/2020	2642	United States Treasury	74-3002048 Form 941 Qtr ended 6/3...	75.00	(691.28)
Liability Check	07/16/2020	2642	United States Treasury	74-3002048 Form 941 Qtr ended 6/3...	23.92	(667.36)
Liability Check	07/16/2020	2642	United States Treasury	74-3002048 Form 941 Qtr ended 6/3...	23.92	(643.44)
Liability Check	07/16/2020	2642	United States Treasury	74-3002048 Form 941 Qtr ended 6/3...	102.30	(541.14)
Liability Check	07/16/2020	2642	United States Treasury	74-3002048 Form 941 Qtr ended 6/3...	102.30	(438.84)
Total 2100 · Payroll Liabilities					(111.40)	(438.84)
2165 · Deposit - Section 19						(2,858.24)
Total 2165 · Deposit - Section 19						(2,858.24)
2167 · Deposit - Sections 15 & 20						(2,320.00)
Total 2167 · Deposit - Sections 15 & 20						(2,320.00)
2168 · Deposit - Church of LDS						1,237.50
Total 2168 · Deposit - Church of LDS						1,237.50
2169 · Deposit - Section 21						(82.79)
Total 2169 · Deposit - Section 21						(82.79)
2170 · Deposit - Hays County ESD #6						8,898.58
Bill	07/01/2020	113...	Inframark, LLC	Maintenance (Additional Services) - Ju...	899.98	9,798.56
Bill	07/31/2020	188...	CMA Engineering, Inc.	Proj#1888-001 ESD Plan Review TO 22	6,252.35	16,050.91
Bill	07/31/2020	113...	Inframark, LLC	Maintenance (Additional Services) - Ju...	619.39	16,670.30
Bill	07/31/2020	113...	Inframark, LLC	Maintenance (Additional Services) - Ju...	274.65	16,944.95
Bill	07/31/2020	113...	Inframark, LLC	Maintenance (Additional Services) - Ju...	864.36	17,809.31
Total 2170 · Deposit - Hays County ESD #6					8,910.73	17,809.31
2200 · Deferred Revenue Taxes						(15,281.87)
General Journal	07/31/2020	7.5		Record tax collections	3,418.90	(11,862.97)
Total 2200 · Deferred Revenue Taxes					3,418.90	(11,862.97)
2507 · Unclaimed Property						(486.07)
Total 2507 · Unclaimed Property						(486.07)
3900 · Retained Earnings						(4812039.17)
Total 3900 · Retained Earnings						(4812039.17)
Property Tax Revenue						(964,551.26)
4800 · Property Taxes						(962,448.55)

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Hays County WCID #2 General Ledger

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Type	Date	Num	Source Name	Memo	Amount	Balance
General Journal	07/31/2020	7.5		Record tax collections	(3,418.90)	(965,867.45)
Total 4800 · Property Taxes					(3,418.90)	(965,867.45)
4850 · Property Tax Penalties/Interest						(2,102.71)
General Journal	07/31/2020	7.5		Record tax collections	(20.79)	(2,123.50)
Total 4850 · Property Tax Penalties/Interest					(20.79)	(2,123.50)
Total Property Tax Revenue					(3,439.69)	(967,990.95)
4000 · Water Service Fees						(445,253.98)
Bill	07/02/2020	436...	Jennifer Richter	Customer Refund	277.43	(444,976.55)
Bill	07/02/2020	436...	Cara Haire	Customer Refund	77.43	(444,899.12)
Bill	07/02/2020	436...	Verne Walker	Customer Refund	21.05	(444,878.07)
Bill	07/02/2020	436...	Laura Ferguson	Customer Refund	156.56	(444,721.51)
Bill	07/02/2020	436...	Diana Lord	Customer Refund	118.40	(444,603.11)
Bill	07/02/2020	436...	Cristian Cotiga	Customer Refund	35.76	(444,567.35)
Bill	07/02/2020	436...	Lisa Auerbach	Customer Refund	168.03	(444,399.32)
Bill	07/02/2020	436...	Brandon Harris	Customer Refund	189.98	(444,209.34)
Bill	07/02/2020	436...	Kim Goodhart	Customer Refund	37.54	(444,171.80)
Bill	07/20/2020	436...	Daniel Russ	Customer Refund	140.57	(444,031.23)
Bill	07/20/2020	436...	Sally Bigornia	Customer Refund	122.93	(443,908.30)
Bill	07/20/2020	436...	Kristin Byrne	Customer Refund	53.94	(443,854.36)
Bill	07/20/2020	436...	Susan Burkett	Customer Refund	2.72	(443,851.64)
Bill	07/20/2020	436...	Kevin Beers	Customer Refund	36.60	(443,815.04)
Bill	07/20/2020	436...	Rodney Longley	Customer Refund	94.13	(443,720.91)
Bill	07/20/2020	436...	Caren Machell	Customer Refund	36.91	(443,684.00)
Bill	07/20/2020	436...	Gary Lovett	Customer Refund	130.44	(443,553.56)
Bill	07/20/2020	36-...	Amber Thorne	Customer Refund	98.36	(443,455.20)
Bill	07/20/2020	436...	William Daniels	Customer Refund	21.60	(443,433.60)
Bill	07/20/2020	436...	Elvin Ruya	Customer Refund	127.10	(443,306.50)
General Journal	07/31/2020	7.7		Record B&C reports	(125,677.93)	(568,984.43)
General Journal	07/31/2020	7.7		Record B&C reports- Drought	0.00	(568,984.43)
General Journal	07/31/2020	7.7		Record B&C reports	0.00	(568,984.43)
General Journal	07/31/2020	7.7		Reclass Water portion of the Basic Fee	35,507.85	(533,476.58)
General Journal	07/31/2020	7.8		Record deposit adjustments	(3,000.00)	(536,476.58)
General Journal	07/31/2020	7.9		Record adjustment for deposits applie...	1,917.82	(534,558.76)
Total 4000 · Water Service Fees					(89,304.78)	(534,558.76)
4002 · PUA Surcharge Revenue						(80,697.12)
General Journal	07/31/2020	7.7		Record B&C reports	(8,284.94)	(88,982.06)
General Journal	07/31/2020	7.7		Record B&C reports	(2.48)	(88,984.54)
Total 4002 · PUA Surcharge Revenue					(8,287.42)	(88,984.54)
4100 · Wastewater Services Fees						(166,539.63)
General Journal	07/31/2020	7.7		Record B&C reports	(21,928.26)	(188,467.89)
General Journal	07/31/2020	7.7		Record B&C reports	0.00	(188,467.89)
Total 4100 · Wastewater Services Fees					(21,928.26)	(188,467.89)
4200 · Service Application Fee						(5,924.87)
General Journal	07/31/2020	7.7		Record B&C reports	(480.00)	(6,404.87)
Total 4200 · Service Application Fee					(480.00)	(6,404.87)
4205 · Reclaimed Revenue						(5,780.13)
General Journal	07/31/2020	7.12		Share Facilities - 51/49 - Reclaimed W...	(591.82)	(6,371.95)
Total 4205 · Reclaimed Revenue					(591.82)	(6,371.95)
4250 · Penalties						(12,858.83)
General Journal	07/31/2020	7.7		Record B&C reports	(2.48)	(12,861.31)
General Journal	07/31/2020	7.7		Record B&C reports - Reconnection Fee	0.00	(12,861.31)
General Journal	07/31/2020	7.7		Record B&C reports - Transfer Fee	(30.00)	(12,891.31)
General Journal	07/31/2020	7.7		Record B&C reports - After Hours Turn...	0.00	(12,891.31)
General Journal	07/31/2020	7.7		Record B&C reports - Same Day Applic...	0.00	(12,891.31)
General Journal	07/31/2020	7.7		Record B&C reports - NSF Fee	0.00	(12,891.31)
General Journal	07/31/2020	7.7		Record B&C reports - Reread Fee	0.00	(12,891.31)
General Journal	07/31/2020	7.7		Record B&C reports - Watering Violation	0.00	(12,891.31)
General Journal	07/31/2020	7.7		Record B&C reports	2.48	(12,888.83)
Total 4250 · Penalties					(30.00)	(12,888.83)
4260 · Penalties - Builders						(2,500.00)
Total 4260 · Penalties - Builders						(2,500.00)
4300 · Water Tap Fee						(34,100.00)
Total 4300 · Water Tap Fee						(34,100.00)
4400 · Wastewater Tap Fee						(24,200.00)
Total 4400 · Wastewater Tap Fee						(24,200.00)
4415 · Basic Services						(837,187.40)
General Journal	07/31/2020	7.7		Record B&C reports	(60,870.80)	(898,058.20)
General Journal	07/31/2020	7.7		Record B&C reports - Additional Garba...	(6.50)	(898,064.70)
General Journal	07/31/2020	7.7		Reclass Water portion of the Basic Fee	(35,507.85)	(933,572.55)
Total 4415 · Basic Services					(96,385.15)	(933,572.55)
4500 · Tap Inspection Fees						(6,600.00)

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Hays County WCID #2 General Ledger

As of July 31, 2020

Type	Date	Num	Source Name	Memo	Amount	Balance
Total 4500 · Tap Inspection Fees						(6,600.00)
4600 · Customer Service Inspection Fee						(41,189.05)
Deposit	07/02/2020	5147		Anthony & Sylvan Pools (Watson) - 13...	(100.00)	(41,289.05)
Deposit	07/15/2020	2496		Michelle Avery - 12964 Mesa Verde Dr	(100.00)	(41,389.05)
Deposit	07/15/2020	1249		Sarah Schott-Kennedy - 148 Seneca Dr	(250.00)	(41,639.05)
Deposit	07/15/2020	1176		Pool Pros (Joseph Lacopo) - 143 Noah'...	(250.00)	(41,889.05)
Deposit	07/30/2020	2303		303 Mirafiel (Romas Grijalva) - Pool I...	(150.00)	(42,039.05)
Deposit	07/30/2020	2302		303 Mirafiel (Romas Grijalva) - Pool I...	(100.00)	(42,139.05)
General Journal	07/31/2020	7.1		Pool deposit and inspection fees (Sale...	(250.00)	(42,389.05)
General Journal	07/31/2020	7.2		Record returned check - Nicholas Cra...	100.00	(42,289.05)
General Journal	07/31/2020	7.7		Record B&C reports - Pool Inspection ...	(500.00)	(42,789.05)
Total 4600 · Customer Service Inspection Fee					(1,600.00)	(42,789.05)
4700 · Park Fees						(750.00)
Total 4700 · Park Fees						(750.00)
4900 · Interest Income						(38,128.89)
Deposit	07/31/2020			Interest	(695.23)	(38,824.12)
Total 4900 · Interest Income					(695.23)	(38,824.12)
4960 · Miscellaneous Income						(516.40)
Bill	07/29/2020	Poo...	Anthony & Sylvan Pools	Pool Deposit Refund (less fines) - 122...	(250.00)	(766.40)
Total 4960 · Miscellaneous Income					(250.00)	(766.40)
6000 · PUA Bulk Water Purchases						165,208.52
Bill	07/31/2020	290...	West Travis County PUA	Purchased Water - July 2020	28,703.40	193,911.92
Total 6000 · PUA Bulk Water Purchases					28,703.40	193,911.92
6001 · LCRA Raw Water Purchase						22,007.34
Bill	07/31/2020	541...	LCRA	Raw Water - Firm - 51.69 AF @ \$72.50	3,747.35	25,754.69
Total 6001 · LCRA Raw Water Purchase					3,747.35	25,754.69
6010 · Water Base Fee PUA						208,162.93
Bill	07/31/2020	290...	West Travis County PUA	Monthly Charge	23,793.09	231,956.02
Total 6010 · Water Base Fee PUA					23,793.09	231,956.02
6070 · Raw Water Reservation Fee						37,215.90
Bill	07/31/2020	541...	LCRA	Monthly Reservation Fee - 57.04 AF @...	4,135.10	41,351.00
Total 6070 · Raw Water Reservation Fee					4,135.10	41,351.00
6100 · Electricity						5,416.76
Bill	07/09/2020	231...	PEC	3000238204 - Park on Harris Lane	38.61	5,455.37
Bill	07/09/2020	231...	PEC	3000078105 - Belterra & Harris Ln	39.32	5,494.69
Bill	07/09/2020	231...	PEC	3000181630 - 390 Harris Dr - Belterra...	162.03	5,656.72
Bill	07/09/2020	231...	PEC	3000222982 - 110 Merion	37.50	5,694.22
Bill	07/09/2020	231...	PEC	3000474481 - 165 Drennan Ln	92.85	5,787.07
Bill	07/09/2020	231...	PEC	3001206365 - 181 Seneca Dr	40.51	5,827.58
Bill	07/09/2020	231...	PEC	3001206376 - 2140 Belterra Dr Entry ...	40.35	5,867.93
Bill	07/09/2020	231...	PEC	3001206378 - 121 Prescott Dr	39.79	5,907.72
Bill	07/09/2020	231...	PEC	3001248877 - 12042 Mesa Verde Dr L...	84.95	5,992.67
Bill	07/09/2020	231...	PEC	3001346352 - 11798 Mesa Verde Dr	40.21	6,032.88
Bill	07/09/2020	231...	PEC	3001346355 - 12370 Mesa Verde Dr	41.08	6,073.96
Total 6100 · Electricity					657.20	6,073.96
6101 · Electricity - Street Lights						700.70
Bill	07/09/2020	231...	PEC	3000018278 - 1716 1/2 Belterra Dr	38.30	739.00
Bill	07/09/2020	231...	PEC	3000079777 - North Harris at Belterra...	38.45	777.45
Total 6101 · Electricity - Street Lights					76.75	777.45
6105 · Gas						875.37
Bill	07/16/2020	BEL...	Texas Community Propane, LTD	Utilities - July 2020	16.97	892.34
Bill	07/16/2020	BEL...	Texas Community Propane, LTD	12042 Mesa Verde Dr - Acct BEL06054	16.97	909.31
Bill	07/16/2020	BEL...	Texas Community Propane, LTD	390 Harris Dr	22.19	931.50
Bill	07/16/2020	BEL...	Texas Community Propane, LTD	487 Catalina Lane	27.41	958.91
Total 6105 · Gas					83.54	958.91
6110 · Trash Services						173,049.50
Bill	07/31/2020	551...	Texas Disposal Systems, Inc.	Customer Number: 1-103196 9 - July ...	20,139.03	193,188.53
Total 6110 · Trash Services					20,139.03	193,188.53
6115 · Security Services						5,023.75
General Journal	07/31/2020	7.10		Record accrued security expenses - H...	2,128.75	7,152.50
General Journal	07/31/2020	7.12		Share Facilities - 50/50	490.00	7,642.50
Total 6115 · Security Services					2,618.75	7,642.50
6120 · Mowing Facilities						1,350.00
Bill	07/31/2020	125...	WLE, LLC.	Landscape Maintenance - July 2020	150.00	1,500.00
Total 6120 · Mowing Facilities					150.00	1,500.00
6150 · Telephone						3,846.90
Bill	07/31/2020	512...	AT&T	Telephone - July 2020	410.37	4,257.27

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Type	Date	Num	Source Name	Memo	Amount	Balance
Bill	07/31/2020	512...	AT&T	Telephone - August 2020	342.19	4,599.46
Total 6150 · Telephone					752.56	4,599.46
6560 · Payroll Expenses						1,113.10
Paycheck	07/16/2020	2615	Royce L Wachsmann		9.30	1,122.40
Paycheck	07/16/2020	2615	Royce L Wachsmann		2.17	1,124.57
Paycheck	07/16/2020	2616	Samantha E Bethke		27.90	1,152.47
Paycheck	07/16/2020	2616	Samantha E Bethke		6.53	1,159.00
Paycheck	07/16/2020	2617	Sean W McGillicuddy		27.90	1,186.90
Paycheck	07/16/2020	2617	Sean W McGillicuddy		6.52	1,193.42
Paycheck	07/16/2020	2618	William B Harris, III		37.20	1,230.62
Paycheck	07/16/2020	2618	William B Harris, III		8.70	1,239.32
Paycheck	07/16/2020	2619	William C Kelly		18.60	1,257.92
Paycheck	07/16/2020	2619	William C Kelly		4.35	1,262.27
Total 6560 · Payroll Expenses					149.17	1,262.27
6751 · Director's Salaries						14,550.00
Paycheck	07/16/2020	2615	Royce L Wachsmann		150.00	14,700.00
Paycheck	07/16/2020	2616	Samantha E Bethke		450.00	15,150.00
Paycheck	07/16/2020	2617	Sean W McGillicuddy		450.00	15,600.00
Paycheck	07/16/2020	2618	William B Harris, III		600.00	16,200.00
Paycheck	07/16/2020	2619	William C Kelly		300.00	16,500.00
Total 6751 · Director's Salaries					1,950.00	16,500.00
6800 · General Legal Fees						106,690.99
Legal Fees - Barrett						12,420.00
Bill	07/31/2020	1400	Andy Barrett & Associates	General Legal Fees - July 2020	1,380.00	13,800.00
Total Legal Fees - Barrett					1,380.00	13,800.00
Legal Project Review						10,080.00
Bill	07/31/2020	1310	Law Office of Matthew B Kutac, PLLC	Legal Fees (Joint Facilities) - July 2020	1,120.00	11,200.00
Total Legal Project Review					1,120.00	11,200.00
Paralegal						40,202.99
Bill	07/31/2020	291...	Winstead	Matter#1 Corporate & Administrative ...	5,267.30	45,470.29
Total Paralegal					5,267.30	45,470.29
6800 · General Legal Fees - Other						43,988.00
Bill	07/31/2020	1309	Law Office of Matthew B Kutac, PLLC	Legal Fees - July 2020	4,760.00	48,748.00
Bill	07/31/2020	1311	Law Office of Matthew B Kutac, PLLC	Bookkeeping Matters - July 2020	700.00	49,448.00
Total 6800 · General Legal Fees - Other					5,460.00	49,448.00
Total 6800 · General Legal Fees					13,227.30	119,918.29
6851 · Legal Notices						205.04
Total 6851 · Legal Notices						205.04
6840 · Accounting Fees						4,500.00
Bill	07/31/2020	9238	Bott & Douthitt, P.L.L.C.	Accounting Fees - July 2020	3,500.00	8,000.00
General Journal	07/31/2020	7.12		Accounting Fees - Joint Facilities	1,000.00	9,000.00
Total 6840 · Accounting Fees					4,500.00	9,000.00
6900 · General Engineering Fees						34,042.01
Bill	07/31/2020	114...	CMA Engineering, Inc.	Proj#1142-001	10,113.40	44,155.41
Total 6900 · General Engineering Fees					10,113.40	44,155.41
6910 · Engineering Special						1,481.25
Total 6910 · Engineering Special						1,481.25
6975 · Operator Fees						207,193.59
Bill	07/27/2020	529...	Inframark, LLC	Base Operations Fee	18,647.00	225,840.59
Bill	07/27/2020	529...	Inframark, LLC	Base Operations Fee-Credit for June	(4,374.51)	221,466.08
Total 6975 · Operator Fees					14,272.49	221,466.08
6980 · Operator Maintenance						322,238.01
Detention Pond CAP						16.96
Total Detention Pond CAP						16.96
Lift Station CAP						24,114.28
General Journal	07/31/2020	7.11		Record maintenance expenses - Infra...	2,671.58	26,785.86
Bill	07/31/2020	113...	Inframark, LLC	Maintenance (Additional Services) - Ju...	582.41	27,368.27
Total Lift Station CAP					3,253.99	27,368.27
Park Maintenance CAP						50,271.65
General Journal	07/31/2020	7.11		Record maintenance expenses - Infra...	7,304.96	57,576.61
Total Park Maintenance CAP					7,304.96	57,576.61
Sewer Maintenance CAP						122,626.93
Bill	07/01/2020	113...	Inframark, LLC	Maintenance (Additional Services) - Ju...	1,158.58	123,785.51
General Journal	07/31/2020	7.11		Record maintenance expenses - Infra...	0.00	123,785.51
Total Sewer Maintenance CAP					1,158.58	123,785.51

See Accountants' Report.

Hays County WCID #2 General Ledger

As of July 31, 2020

Type	Date	Num	Source Name	Memo	Amount	Balance
Water Maintenance CAP						125,208.19
General Journal	07/31/2020	7.11		Record maintenance expenses - Infra...	4,681.40	129,889.59
Bill	07/31/2020	113...	Inframark, LLC	Maintenance (Additional Services) - Ju...	194.15	130,083.74
Total Water Maintenance CAP					4,875.55	130,083.74
Total 6980 · Operator Maintenance					16,593.08	338,831.09
6985 · AMI Meters						1,820.94
Bill	07/01/2020	113...	Inframark, LLC	Maintenance (Additional Services) - Ju...	91.61	1,912.55
Bill	07/29/2020	800...	Badger Meter	Orion Cellular LTE Serv Unit - 231 @ ...	205.59	2,118.14
Total 6985 · AMI Meters					297.20	2,118.14
6990 · Joint WWTP Expenses						538,388.68
6990A · Base Fee Operation						260,660.26
General Journal	07/31/2020	7.12		Share Facilities - 48/52 - WWTP Opera...	25,662.18	286,322.44
Total 6990A · Base Fee Operation					25,662.18	286,322.44
6990B · WWTP Maintenance CAP						64,827.02
General Journal	07/31/2020	7.12		Share Facilities - 48/52 - WWTP Maint...	6,579.84	71,406.86
General Journal	07/31/2020	7.12		Share Facilities - 48/52 - WLE - WWTP...	0.00	71,406.86
General Journal	07/31/2020	7.12		Share Facilities - 48/52 - WLE - WWTP...	0.00	71,406.86
Total 6990B · WWTP Maintenance CAP					6,579.84	71,406.86
6990D · Membrane Expense						89,848.09
General Journal	07/31/2020	7.12		Share Facilities - 48/52 - Kubota - Me...	0.00	89,848.09
General Journal	07/31/2020	7.12		Share Facilities - 48/52 - CMA - Memb...	0.00	89,848.09
General Journal	07/31/2020	7.12		Share Facilities - 48/52 - CMA - Memb...	0.00	89,848.09
Total 6990D · Membrane Expense					0.00	89,848.09
6990F · Electricity - Sewer Plant						26,885.26
General Journal	07/31/2020	7.12		Share Facilities - 48/52 - PEC - WWTP...	2,984.75	29,870.01
Total 6990F · Electricity - Sewer Plant					2,984.75	29,870.01
6990G · Telephone - Sewer Plant						568.73
General Journal	07/31/2020	7.12		Share Facilities - 48/52 - AT&T - Inter...	28.88	597.61
General Journal	07/31/2020	7.12		Share Facilities - 51/49 - Verizon - Tel...	32.71	630.32
Total 6990G · Telephone - Sewer Plant					61.59	630.32
6990H · Joint Engineering Fees-General						10,321.73
General Journal	07/31/2020	7.12		Share Facilities - 50/50 - Joint Faciliti...	146.35	10,468.08
Total 6990H · Joint Engineering Fees-General					146.35	10,468.08
6990I · Joint Engineering Fees-Special						40,387.49
General Journal	07/31/2020	7.12		Share Facilities - 48/52 - CMA - WWTP...	0.00	40,387.49
General Journal	07/31/2020	7.12		Share Facilities - 48/52 - CMA - Drum ...	75.79	40,463.28
Total 6990I · Joint Engineering Fees-Special					75.79	40,463.28
6990J · Sewer Plant Mowing						2,307.39
General Journal	07/31/2020	7.12		Share Facilities - 48/52 - WLE - Sewer...	261.74	2,569.13
Total 6990J · Sewer Plant Mowing					261.74	2,569.13
6990K · Drip Field Mowing						12,058.21
General Journal	07/31/2020	7.12		Share Facilities - 48/52 - WLE - Drip I...	1,308.70	13,366.91
Total 6990K · Drip Field Mowing					1,308.70	13,366.91
6990L · 210 Inspections & Repairs						28,035.09
General Journal	07/31/2020	7.12		Share Facilities - 210 Mowing	366.23	28,401.32
General Journal	07/31/2020	7.12		Share Facilities - Irrigation Repairs	1,253.84	29,655.16
Total 6990L · 210 Inspections & Repairs					1,620.07	29,655.16
6990M · Security System Monitoring						118.64
General Journal	07/31/2020	7.12		Share Facilities - 51/49 - Lone Star Su...	17.09	135.73
Total 6990M · Security System Monitoring					17.09	135.73
6990N · WWTP Trash Service						1,721.00
General Journal	07/31/2020	7.12		Share Facilities - 48/52 - TDS - WWTP...	152.26	1,873.26
Total 6990N · WWTP Trash Service					152.26	1,873.26
6990P · WWTP TCEQ Fees						649.77
General Journal	07/31/2020	7.12		Share Facilities - 48/52 - TCEQ - Wast...	0.00	649.77
Total 6990P · WWTP TCEQ Fees					0.00	649.77
Total 6990 · Joint WWTP Expenses					38,870.36	577,259.04
6995 · Wet Pond Maintenance						3,849.75
Bill	07/31/2020	202...	Aquatic Features, Inc.	Wet Pond Maintenance	300.00	4,149.75
Bill	07/31/2020	202...	Aquatic Features, Inc.	Lake Chemicals	140.75	4,290.50
Total 6995 · Wet Pond Maintenance					440.75	4,290.50
7020 · Laboratory - Water						8.74

See Accountants' Report.

Hays County WCID #2 General Ledger

As of July 31, 2020

Type	Date	Num	Source Name	Memo	Amount	Balance
Total 7020 · Laboratory - Water						8.74
7100 · Audit Fees						16,500.00
Total 7100 · Audit Fees						16,500.00
7375 · Tax Collector/Appraisal Fees						5,168.62
Total 7375 · Tax Collector/Appraisal Fees						5,168.62
7550 · Common Area Landscape						177,267.37
Bill	07/31/2020	125...	WLE, LLC.	Landscape Maintenance - July 2020	16,141.67	193,409.04
Bill	07/31/2020	125...	WLE, LLC.	Additional Areas per Contract Increase	2,326.25	195,735.29
Total 7550 · Common Area Landscape						18,467.92
7551 · Other Landscape Maintenance						15,727.50
Bill	07/31/2020	124...	WLE, LLC.	Irrigation Repairs	1,858.50	17,586.00
Bill	07/31/2020	124...	WLE, LLC.	Irrigation Repairs	1,566.00	19,152.00
Total 7551 · Other Landscape Maintenance						3,424.50
7600 · Insurance						3,022.40
Total 7600 · Insurance						3,022.40
7875 · Election Expense						202.84
Total 7875 · Election Expense						202.84
7881 · Website						1,856.47
General Journal	07/31/2020	7.12		Website Maintenance	0.00	1,856.47
Total 7881 · Website						0.00
7885 · Membership Dues						1,400.00
Bill	07/31/2020	186...	Association of Water Board Directors	2020 AWBD Virtual Annual Conference	169.00	1,569.00
Total 7885 · Membership Dues						169.00
8050 · Miscellaneous Expense						200.59
General Journal	07/31/2020	7.4		Record stop payment ck #2454 12/19/...	(101.03)	99.56
General Journal	07/31/2020	7.4		Record stop payment ck #2613 6/18/...	(400.00)	(300.44)
Bill	07/31/2020	Rei...	Rebecca Morin	Reissue ck #2613 (shredded) dated 6/...	400.00	99.56
Bill	07/31/2020	Rei...	Sean McGillicuddy	Reissue stale ck #2454 12/19/19 (Los...	101.03	200.59
General Journal	07/31/2020	7.2		Record Returned Item	217.00	417.59
Total 8050 · Miscellaneous Expense						217.00
8060 · Bank Service Charges						16.00
Check	07/31/2020			Service Charge	7.50	23.50
Total 8060 · Bank Service Charges						7.50
8650 · TCEQ Fees						1,205.40
Total 8650 · TCEQ Fees						1,205.40
9000 · Capital Expenditures						178,013.55
Park Improvements						178,013.55
Total Park Improvements						178,013.55
Total 9000 · Capital Expenditures						178,013.55
9600 · Reimburse PY Operating Expnsense						510,785.00
Total 9600 · Reimburse PY Operating Expnsense						510,785.00
8999 · Interfund Transfer						0.00
General Journal	07/31/2020	7.6		Record funds transfer	(27,385.34)	(27,385.34)
Total 8999 · Interfund Transfer						(27,385.34)
TOTAL						0.00

See Accountants' Report.

Debt Service Fund

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

Due Date	Paid Date	Series 2010		Series 2013		Series 2014		Series 2016 Ref		Series 2016		Series 2017		Series 2018 Road		Series 2018		Series 2019		Total	
		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	-	547,565
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	110,283	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	50,254	1,605,000	1,092,864
3/1/2021		-	3,885	-	53,322	-	71,368	-	48,100	-	60,391	-	118,438	-	51,460	-	95,706	-	21,866	-	524,533
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	21,866	1,685,000	524,533
FY 2021		185,000	7,770	145,000	106,643	235,000	142,736	40,000	96,199	260,000	120,781	335,000	236,875	135,000	102,919	180,000	91,412	170,000	43,731	1,685,000	1,049,066
3/1/2022		-	-	-	51,292	-	69,018	-	47,583	-	57,791	-	115,088	-	49,772	-	92,106	-	19,673	-	502,321
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	1,755,000	502,321
FY 2022		-	-	155,000	102,583	245,000	138,034	240,000	95,165	270,000	115,581	350,000	230,175	135,000	99,544	185,000	184,212	175,000	39,345	1,755,000	1,004,641
3/1/2023		-	-	-	48,967	-	65,955	-	44,479	-	55,091	-	111,588	-	48,085	-	88,406	-	17,415	-	479,985
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	1,845,000	479,985
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	1,845,000	959,969
3/1/2024		-	-	-	46,327	-	62,055	-	41,182	-	52,241	-	107,938	-	45,985	-	84,506	-	15,093	-	455,325
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	1,925,000	455,325
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	1,925,000	910,650
3/1/2025		-	-	-	43,437	-	58,005	-	37,756	-	49,241	-	103,847	-	43,810	-	80,406	-	12,707	-	429,207
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	2,015,000	429,207
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	2,015,000	858,413
3/1/2026		-	-	-	40,017	-	53,730	-	34,200	-	46,091	-	99,544	-	41,560	-	76,106	-	10,256	-	401,502
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	2,110,000	401,502
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	2,110,000	803,004
3/1/2027		-	-	-	36,407	-	49,230	-	30,515	-	42,585	-	94,763	-	39,159	-	71,606	-	7,740	-	372,004
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	2,210,000	372,004
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	2,210,000	744,007
3/1/2028		-	-	-	32,282	-	44,505	-	33,300	-	38,647	-	88,922	-	36,684	-	66,806	-	5,225	-	346,370
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	2,300,000	346,370
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	2,300,000	692,740
3/1/2029		-	-	-	27,950	-	39,555	-	28,370	-	34,313	-	82,753	-	34,134	-	61,806	-	2,645	-	311,525
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	2,405,000	311,525
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	2,405,000	623,049
3/1/2030		-	-	-	23,110	-	34,130	-	23,278	-	29,500	-	76,016	-	31,400	-	56,506	-	-	-	273,939
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	-	-	2,300,000	273,939
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	-	-	2,300,000	547,878
3/1/2031		-	-	-	17,940	-	28,290	-	17,943	-	24,500	-	68,291	-	28,588	-	51,694	-	-	-	237,245
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	-	-	-	198,170
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	-	13,132	-	51,641	-	22,413	-	41,281	-	-	-	156,234
9/1/2033		-	-	275,000	6,325	420,000	15,139	390,000	6,305	465,000	13,132	600,000	51,641	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	26,264	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	-	-	-	112,009
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	-	-	-	77,978
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	-	-	-	57,476
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	24,150	370,000	45,676	-	-	1,280,000	114,951
3/1/2037		-	-	-	-	-	-	-	-	-	-	-	11,782	-	8,225	-	15,900	-	-	-	35,907
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	-	8,100	-	-	-	-	-	12,300
9/1/2038		-	-	-	-	-	-	-	-	-	-	-	4,200	240,000	4,200	405,000	8,100	-	-	645,000	12,300
FY 2038		-	-	-	-	-	-	-	-	-	-	-	-	240,000	8,400	405,000	16,200	-			

HAYS COUNTY WCID NO. 2 - DEBT SERVICE

Adjustments Journal

July 2020

Type	Date	Num	Memo	Account	Debit	Credit
General Journal	07/31/2020	7.1	Record funds transfer	2500 . Due to Operating	14,632.13	
			Record funds transfer	1220 . TexPool Tax		14,632.13
					14,632.13	14,632.13
General Journal	07/31/2020	7.2	Record tax collections	2500 . Due to Operating		3,439.69
			Record tax collections	1451 . Taxes Receivable		9,531.46
			Record tax collections	2200 . Deferred Revenue - Tax	9,531.46	
			Record tax collections	4800 . Property Taxes		9,531.46
			Record tax collections	4850 . Property Taxes Penalties		57.96
			Record tax collections	1220 . TexPool Tax	13,029.11	
					22,560.57	22,560.57
General Journal	07/31/2020	7.3	Record funds transfer	1200 . Bancorp - Debt Service	9,498.75	
			Record funds transfer	8999 Interfund Transfer		9,498.75
					9,498.75	9,498.75
General Journal	07/31/2020	7.4	Record SR2016 paying agent fees	8902. Paying Agent Fees	400.00	
			Record SR2016 paying agent fees	2500 . Due to Operating		400.00
					400.00	400.00
TOTAL					47,091.45	47,091.45

See Accountants' Report.

HAYS COUNTY WCID NO. 2 - DEBT SERVICE

General Ledger

As of July 31, 2020

Type	Date	Num	Memo	Amount	Balance
1200 . Bancorp - Debt Service					9,810.76
General Jour...	07/31/2020	7.3	Record funds transfer	9,498.75	19,309.51
Deposit	07/31/2020		Interest	4.54	19,314.05
Total 1200 . Bancorp - Debt Service				9,503.29	19,314.05
1210 . TexPool DSF - Roads					185,366.68
Deposit	07/31/2020		Interest	32.81	185,399.49
Total 1210 . TexPool DSF - Roads				32.81	185,399.49
1215 . TexPool DSF Investments					3,175,590.89
Deposit	07/31/2020		Interest	561.39	3,176,152.28
Total 1215 . TexPool DSF Investments				561.39	3,176,152.28
1220 . TexPool Tax					27,893.87
General Jour...	07/31/2020	7.1	Record funds transfer	(14,632.13)	13,261.74
General Jour...	07/31/2020	7.2	Record tax collections	13,029.11	26,290.85
Deposit	07/31/2020		Interest	4.01	26,294.86
Total 1220 . TexPool Tax				(1,599.01)	26,294.86
1451 . Taxes Receivable					29,358.37
General Jour...	07/31/2020	7.2	Record tax collections	(9,531.46)	19,826.91
Total 1451 . Taxes Receivable				(9,531.46)	19,826.91
2200 . Deferred Revenue - Tax					(29,358.37)
General Jour...	07/31/2020	7.2	Record tax collections	9,531.46	(19,826.91)
Total 2200 . Deferred Revenue - Tax				9,531.46	(19,826.91)
2500 . Due to Operating					(17,248.97)
General Jour...	07/31/2020	7.1	Record funds transfer	14,632.13	(2,616.84)
General Jour...	07/31/2020	7.2	Record tax collections	(3,439.69)	(6,056.53)
General Jour...	07/31/2020	7.4	Record SR2016 paying agent fees	(400.00)	(6,456.53)
Total 2500 . Due to Operating				10,792.44	(6,456.53)
32000 . Retained Earnings					(1,241,713.25)
Total 32000 . Retained Earnings					(1,241,713.25)
Property Tax					(2,688,754.43)
4800 . Property Taxes					(2,682,944.90)
General Jour...	07/31/2020	7.2	Record tax collections	(9,531.46)	(2,692,476.36)
Total 4800 . Property Taxes				(9,531.46)	(2,692,476.36)
4850 . Property Taxes Penalties					(5,809.53)
General Jour...	07/31/2020	7.2	Record tax collections	(57.96)	(5,867.49)
Total 4850 . Property Taxes Penalties				(57.96)	(5,867.49)
Total Property Tax				(9,589.42)	(2,698,343.85)
4900 . Interest Income					(19,468.54)
Deposit	07/31/2020		Interest	(4.54)	(19,473.08)
Deposit	07/31/2020		Interest	(32.81)	(19,505.89)
Deposit	07/31/2020		Interest	(561.39)	(20,067.28)
Deposit	07/31/2020		Interest	(4.01)	(20,071.29)

See Accountants' Report.

HAYS COUNTY WCID NO. 2 - DEBT SERVICE

General Ledger

As of July 31, 2020

Type	Date	Num	Memo	Amount	Balance
Total 4900 . Interest Income				(602.75)	(20,071.29)
5391 . Miscellaneous Income					(4.03)
Total 5391 . Miscellaneous Income					(4.03)
7375 . Tax Assessor/Collector					14,409.44
Total 7375 . Tax Assessor/Collector					14,409.44
8060 . Bank Service Fees					153.14
Total 8060 . Bank Service Fees					153.14
8100 . Arbitrage Compliance					5,050.00
Total 8100 . Arbitrage Compliance					5,050.00
8902. Paying Agent Fees					1,350.00
General Jour... 07/31/2020	7.4		Record SR2016 paying agent fees	400.00	1,750.00
Total 8902. Paying Agent Fees				400.00	1,750.00
9550 . Bond Interest Expense					547,564.44
Total 9550 . Bond Interest Expense					547,564.44
8999 Interfund Transfer					0.00
General Jour... 07/31/2020	7.3		Record funds transfer	(9,498.75)	(9,498.75)
Total 8999 Interfund Transfer				(9,498.75)	(9,498.75)
TOTAL				0.00	0.00

See Accountants' Report.

Capital Projects Fund

HAYS COUNTY WCID #2 - CPF Adjustments Journal

July 2020

Type	Date	Num	Memo	Account	Debit	Credit
General Journal	07/31/2020	7.1	Record funds transfer	1054. BancorpSouth CPF Roads		9,498.75
			Record funds transfer	8999. Interfund Transfer	9,498.75	
			Record funds transfer	1053. BancorpSouth CPF Bond		27,385.34
			Record funds transfer	8999. Interfund Transfer	27,385.34	
					36,884.09	36,884.09
General Journal	07/31/2020	7.2	Record bond issue No. 7 expense-CMA	1650. Prepaid Bond Issuance Cos	147.50	
			Record bond issue No. 7 expense-CMA	2500 . Due to Operating		147.50
					147.50	147.50
TOTAL					37,031.59	37,031.59

HAYS COUNTY WCID #2 - CPF

General Ledger

As of July 31, 2020

Type	Date	Num	Memo	Amount	Balance
1053. BancorpSouth CPF Bond					27,385.34
General Journal	07/31/2020	7.1	Record funds transfer	(27,385.34)	0.00
Total 1053. BancorpSouth CPF Bond				(27,385.34)	0.00
1054. BancorpSouth CPF Roads					9,498.75
General Journal	07/31/2020	7.1	Record funds transfer	(9,498.75)	0.00
Total 1054. BancorpSouth CPF Roads				(9,498.75)	0.00
1650. Prepaid Bond Issuance Cos					54,649.05
General Journal	07/31/2020	7.2	Record bond issue No. 7 expense-CMA	147.50	54,796.55
Total 1650. Prepaid Bond Issuance Cos				147.50	54,796.55
2500 . Due to Operating					(54,649.05)
General Journal	07/31/2020	7.2	Record bond issue No. 7 expense-CMA	(147.50)	(54,796.55)
Total 2500 . Due to Operating				(147.50)	(54,796.55)
32000 . 3901. Retained Earnings					(37,709.09)
Total 32000 . 3901. Retained Earnings					(37,709.09)
8330 . Bond Issue Expense					825.00
Total 8330 . Bond Issue Expense					825.00
8999. Interfund Transfer					0.00
General Journal	07/31/2020	7.1	Record funds transfer	9,498.75	9,498.75
General Journal	07/31/2020	7.1	Record funds transfer	27,385.34	36,884.09
Total 8999. Interfund Transfer				36,884.09	36,884.09
TOTAL				0.00	0.00

See Accountants' Report.

ITEM NO. 14

**HAYS COUNTY WCID NOS. 1 AND 2 – WWTP AND 210 REUSE IRRIGATION
ENGINEERING REPORT
FOR THE SEPTEMBER 2020 BOARD MEETINGS**

AGENDA ITEM

- I. Potential action items for the meeting: None
- II. Drum Screen Replacement
 - A. The project schedule is on the google drive. Below are some major milestones:
 - 1. Mobilization – 8/31/2020
 - 2. Concrete platform complete – 11/3/2020
 - 3. Drum Screen Delivery Date – 12/2/2020
 - 4. Piping Installation Starting - 12/3/2020
 - 5. Final Completion - 12/25/2020
 - B. Pre-construction meeting will be held on September 8, 2020



ITEM NO. 15

**HAYS COUNTY WCID NO. 2 - ENGINEERING REPORT
FOR THE SEPTEMBER 17, 2020 BOARD MEETING**

**GENERAL DISTRICT ENGINEERING
AGENDA ITEM**

- I. Potential action items for the meeting:
 - A. Approval of CMA Engineering, Inc. Revised Billing Rates for Professional Services. A copy of the contract can be found on the google drive.
- II. Brentwood Drainage
 - A. Construction Update – WLE has completed their portion of the irrigation fixes. Inframark still has to fix their portion. After all irrigation is fixed, the area can be revegetated.
- III. Fire Station
 - A. Verifying with the design engineer pressures available in the area, prior to starting work on the waterline extension.
- IV. Naples Sidewalk Extension
 - A. Waiting for direction from Board regarding the scope of the project.



ITEM NO. 16

1. The first part of the document is a title page. It contains the title "ITEM NO. 16" and the date "1998".

2. The second part of the document is a table of contents. It lists the sections of the document and their corresponding page numbers.

3. The third part of the document is a list of references. It includes the names of the authors and the titles of the works cited.

4. The fourth part of the document is a list of figures. It includes the titles of the figures and their corresponding page numbers.

5. The fifth part of the document is a list of tables. It includes the titles of the tables and their corresponding page numbers.

6. The sixth part of the document is a list of appendices. It includes the titles of the appendices and their corresponding page numbers.

7. The seventh part of the document is a list of footnotes. It includes the text of the footnotes and their corresponding page numbers.

8. The eighth part of the document is a list of index. It includes the titles of the index and their corresponding page numbers.



Hays County Water Control and Improvement District No.2
General Manager Report for the month of
August 2020
Board Meeting September 17th, 2020

Reviewed By: Kristi Hester
Date: 9.11.20



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
CTWM	\$ 8,000.00		cap	2 MBR Blower Motors Repairs
Hamilton Pumps	\$ 12,000.00		cap	Purchase Spare Blower Motor

Date: 9.11.20

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

- a) 10,091,000 Gallons Treated @ 65% Capacity
- b) All facilities are in compliance
- c) Aeration blowers on the MBR plant are not operational - we are diagnosing the issue
- d) Due to the blowers being off line the clarifier clean has been postponed
- e) Preventive maintenance on chlorination system completed
- f) Site glass for hydro tank installed
- g) MBR Basin 2 CPI done - went 6 weeks before needed

2) Re-Use Water System - Drip System

- a) 9,562,000 Irrigated

3) Distribution System – Billing

- a) 263 AMI meters installed 42 users on portal
- b) Installed 12 AMI meters in August
- c) Installation of master meters is complete

4) Collection System

- a) Additional testing of the 2 areas that has 50% sag is underway
- b) List Station 5 Harris - High run times on both pumps - pulled and cleared
- c) Replaced ARV at ar Drennan LS
- d) Repaired several 6" stacks

5) Drainage/Ponds

- a) Nothing to report

6) Parks – Trails

- a) Scheduling tour with Lauren on the future trail areas

7) Construction

- a) Erosion control is out of control - refer to report in drive
- b) 168 Builder inspections completed

8) Customer Care

- a) Website and Facebook is live

9) Infrastructure Committee

- a) Will need to schedule meeting to review collection system re-inspection and re-use agreements



Billing Summary



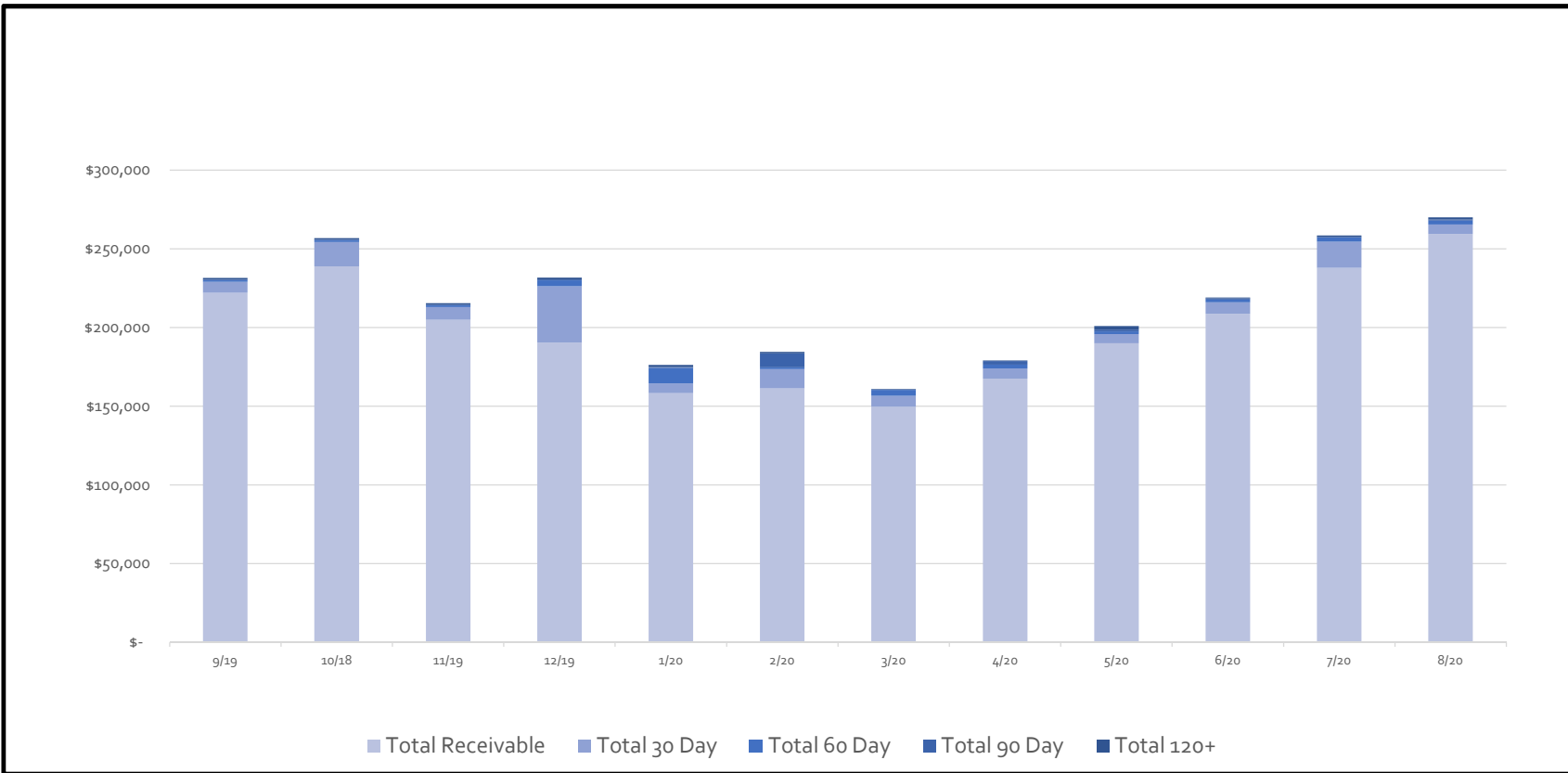
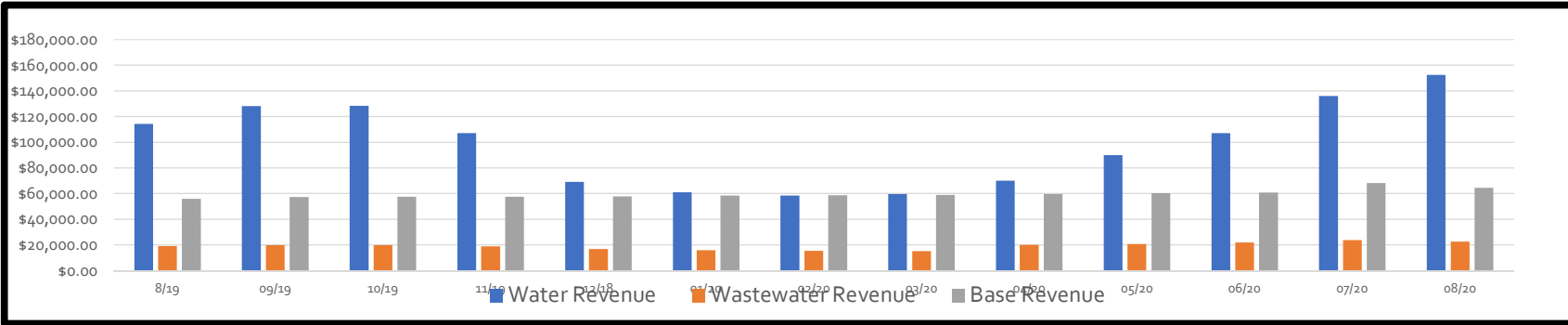
Description	Connections	
	Aug-19	Aug-20
Residential	981	1,074
Commercial	1	1
Hydrant	-	2
Tracking	6	6
Reclaimed	-	-
Total Number of Accounts Billed	988	1,083
	Consumption	
Residential	15,848,000	20,864,800
Commercial	99,000	1,000
Hydrant	-	17,000
Tracking	80,000	226,000
Reclaimed	-	-
Total Gallons Consumed	16,027,000	21,108,800
	Average Consumption	
Residential	16,155	19,427
Commercial	99,000	1,000
Hydrant	-	-
Tracking	13,333	37,667
Reclaimed	-	-
Avg Water Use for Accounts Billed	16,222	19,491
Total Billed	\$ 208,002	\$ 255,376
Total Aged Receivables	\$ 4,813	\$ 3,900
Total Receivables	\$ 212,815	\$ 259,276

95

5,081,800

46,461

12 Billing Month History Revenue by Category



Date	Total Receivable	Total 30 Day	Total 60 Day	Total 90 Day	Total 120+
8/19	\$ 212,815	\$ 8,968	\$ 1,432	\$ 230	\$ 843
9/19	\$ 221,930	\$ 7,020	\$ 1,142	\$ 420	\$ 1,013
10/18	\$ 238,805	\$ 15,451	\$ 1,275	\$ 218	\$ 975
11/19	\$ 204,904	\$ 8,020	\$ 1,163	\$ 406	\$ 913
12/19	\$ 190,339	\$ 35,862	\$ 3,643	\$ 694	\$ 1,140
1/20	\$ 158,192	\$ 6,275	\$ 9,871	\$ 553	\$ 1,194
2/20	\$ 161,232	\$ 12,341	\$ 1,021	\$ 8,968	\$ 870
3/20	\$ 149,665	\$ 6,830	\$ 3,758	\$ 182	\$ 391
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

Board Consideration to Write Off	\$0.00
Board Consideration Collections	\$0.00
Delinquent Letter Mailed	8
Delinquent Tags Hung	N/A
Disconnects for Non Payment	N/A

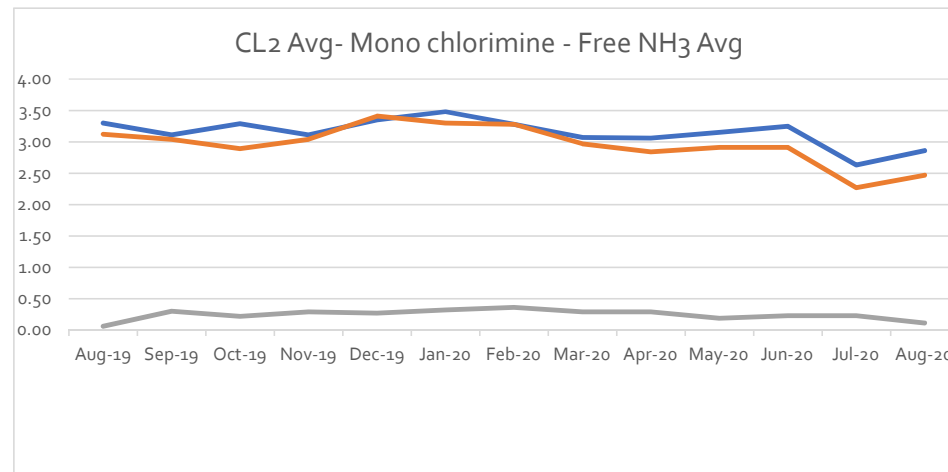
Water Quality Report -Disinfection Monitoring

Current Annual Avg

3.2

State Requirements Must Be Above .50

Date	CL ₂ Avg	Mono	NH ₃
Aug-19	3.30	3.12	0.06
Sep-19	3.11	3.04	0.30
Oct-19	3.29	2.89	0.22
Nov-19	3.11	3.04	0.29
Dec-19	3.35	3.41	0.27
Jan-20	3.48	3.30	0.32
Feb-20	3.28	3.28	0.36
Mar-20	3.07	2.97	0.29
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

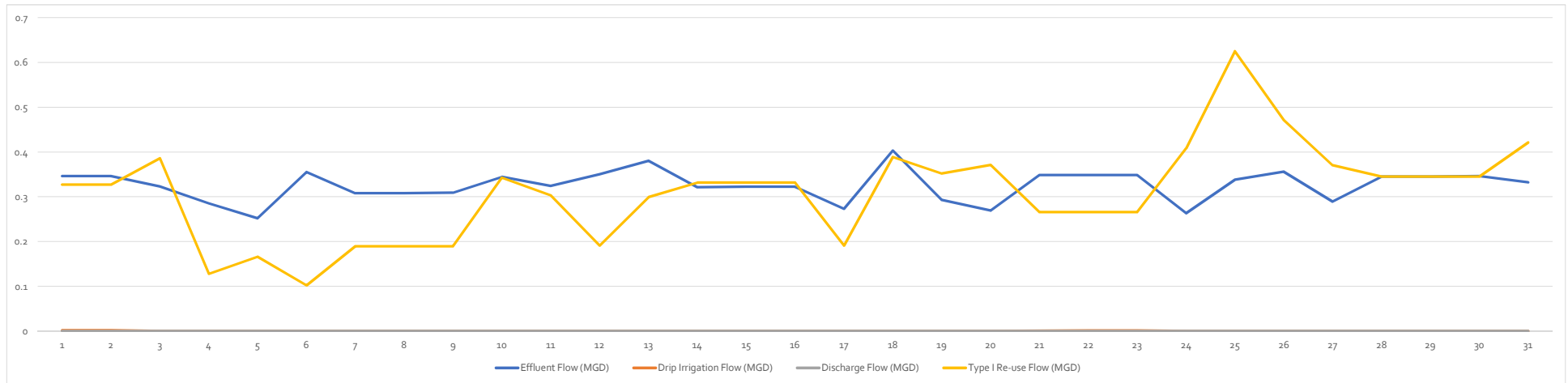


Water Accountability Report



Month	Read Date	Number of Connections	Purchased (1000)	Sold (1000)	Flushing	Gal.s Loss (-)	Accounted For %	Annual Running Avg
August 18	8/8/2018	887	19,004	17,360	20	(1,624)	91%	91%
September 18	9/7/2018	892	18,583	18,246	45	(292)	98%	92%
October 18	10/9/2018	899	8,546	8,844	42	340	104%	93%
November 18	11/7/2018	905	6,480	5,691	10	(779)	88%	93%
December 18	12/5/2018	919	6,285	5,510	5	(770)	88%	94%
January 19	1/7/2019	924	6,105	5,840	30	(235)	96%	95%
February 19	2/7/2019	932	5,661	5,053	12	(596)	89%	89%
March 19	3/7/2019	949	5,464	4,805	15	(644)	88%	93%
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%

Wastewater Flows for the Month of August



Wastewater Treatment Permit Summary - Month of August

		DISCHARGE	RE-USE	DRIP FIELD	ACTUAL	COMPLIANT	PERCENT	
Avg. Treated Flow	MGD	0.5			0.326	Yes	65.2%	
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			0.308	N/A	88.0%	
Avg. Other Flow					0.018	N/A		
Avg. cBOD	mg/L	5	5	20	1.0	Yes		
Avg. TSS	mg/L	5		20	1.3	Yes		
Avg. Ammonia Nitrogen NH ₃	mg/L	2			0.05	Yes		
Avg. Total Nitrogen T-Nit	mg/L	6			9.30	No		
E. coli Bacteria	CFU	126	20	126	1.0	Yes		Only applies if discharging
Avg. Turbidity	NTU		3		0.14	Yes		
MIN. PH	STD UNITS	6.0			7.41	Yes		
MAX. PH	STD UNITS	9.0			7.44	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						
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				77,293,000	316,625.00	156	63%	205,000	73,382,000
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
Dec-18	912	913	1825	9,747,000	314,000	172	63%	3,670,000	3,797,000
Nov-18	911	905	1816	8,781,000	293,000	161	59%	2,254,000	5,501,000
Oct-18	906	899	1805	9,892,000	319,000	177	64%	225,000	7,596,000
Sep-18	905	892	1797	9,120,000	372,000	207	74%	24,000	8,032,000
Aug-18	904	887	1791	8,031,000	259,000	145	52%	9,000	7,442,000
Jul-18	900	879	1779	8,090,000	261,000	147	52%	4,000	7,546,000
Jun-18	898	869	1767	8,059,000	269,000	152	54%	29,000	8,928,000
May-18	898	862	1760	8,511,000	275,000	156	55%	1,710,000	6,429,000
Apr-18	887	842	1729	7,902,000	263,000	152	53%	1,136,000	4,447,000
Mar-18	885	832	1717	8,172,000	264,000	154	53%	3,975,000	3,437,000
Feb-18	884	826	1710	7,151,000	255,000	149	51%	2,027,000	4,439,000
Jan-18	870	821	1691	7,855,000	253,000	150	51%	2,597,000	3,936,000
TOTALS				101,311,000	283,083	160	57%	17,660,000	71,530,000

ITEM NO. 19

DRAFT

**FIRST AMENDMENT TO
SIXTH AMENDED AND RESTATED JOINT FACILITIES AGREEMENT**

STATE OF TEXAS §
§
COUNTY OF HAYS §

This First Amendment to Sixth Amended and Restated Joint Facilities Agreement (the “Amendment”) is executed to be effective as of the 1st day of October, 2020, by HAYS COUNTY WATER CONTROL AND IMPROVEMENT DISTRICT NO. 1, a conservation and reclamation district and a political subdivision of the State of Texas, organized under the provisions of Article XVI, Section 59, Texas Constitution and Chapters 49, 51 and 54 of the Texas Water Code (“No. 1”), and HAYS COUNTY WATER CONTROL AND IMPROVEMENT DISTRICT NO. 2, a conservation and reclamation district and a political subdivision of the State of Texas, organized under the provisions of Article XVI, Section 59, Texas Constitution (“No. 2”) and Chapters 49, 51 and 54 of the Texas Water Code.

RECITALS

No. 1 and No. 2 (collectively, the “Districts” and each individually, a “District”), as authorized by the Constitution and laws of the State of Texas, including without limitation Section 51.150 of the Texas Water Code and Title 30, and Section 293.44(a)(2) of the Texas Administrative Code, have entered into that certain Sixth Amended and Restated Joint Facilities Agreement dated November 30, 2019 (the “Agreement”);

The Districts have retained a new bookkeeping firm that has recommended a modification to the method of accounting for Operation and Maintenance Expenses for the Joint Wastewater Facilities to improve administrative efficiency and enhance the clarity and presentation of the Districts’ financial reports and statements; and

The Districts have approved such recommendation and desire to amend the Agreement accordingly.

AGREEMENT

NOW THEREFORE, in consideration of the mutual terms, conditions, covenants and agreement herein set forth, together with other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the Districts contract and agree as follows:

1. Defined Terms. Unless defined differently herein or the context clearly requires otherwise, all capitalized terms used in this Amendment shall have the meaning ascribed to them under the Agreement.
2. Recitals. The above recitals are incorporated herein for all purposes.
3. Modification of Section 5.2(a) of the Agreement. Section 5.2(a) of the Agreement is hereby deleted in its entirety and replaced with the following text:

“(a) Joint Wastewater Facilities (Excluding Joint 210 Irrigation System): With the exception of the Operation and Maintenance Expenses for the Joint 210 Irrigation System, each District shall pay a fraction of the monthly Operation and Maintenance Expenses for the Joint Wastewater Facilities, the numerator of which fraction will be the weighted average of the number of Active Connections within such District's Service Area for the applicable fiscal year, and the denominator of which fraction will be the sum of the weighted averages of Active Connections within the Service Area of each District for the same fiscal year. Each month, No. 1 shall generate a billing record to be presented to No. 2 demonstrating No. 2's share of the actual expenditures made by No. 1 during the preceding month in connection with the costs described herein, and No. 2 shall be obligated to pay or transfer such funds to No. 1 within thirty (30) days of its receipt of such billing record.”

4. Full Force and Effect. The terms of the Agreement are hereby modified and amended pursuant to the terms of this Amendment and are hereby conformed to be consistent with the terms and provisions of this Amendment. The Agreement, as hereby amended, shall continue in full force and effect under the terms, conditions, covenants and agreements hereof. All other terms, conditions, covenants and agreements of the Agreement not herein expressly modified are hereby confirmed and ratified and remain in full force and effect.

5. Multiple Counterparts; Facsimile Signatures. Multiple copies of this Amendment may be executed by the handwritten signatures of the parties hereto. Each such executed copy shall have the full force and effect of an original executed instrument. To facilitate the execution of this Amendment, the parties may execute and exchange by email or facsimile transmission scanned or facsimile counterparts of this Amendment with handwritten signatures, and such scans or facsimiles shall be deemed original and effective for all purposes.

(EXECUTION PAGES FOLLOW)

IN WITNESS WHEREOF, the Districts have executed this Agreement in multiple counterparts, each of which shall be deemed to be an original, to be effective as of the date and year first written above.

**HAYS COUNTY WATER CONTROL
AND IMPROVEMENT DISTRICT NO. 1**

By: _____
Doug Botts
President, Board of Directors

ATTEST:

By: _____
Dan Robison
Secretary, Board of Directors

(DISTRICT SEAL)

STATE OF TEXAS §
 §
COUNTY OF HAYS §

This instrument was acknowledged before me on this ____ day of _____, 2020,
by _____, President of Hays County Water Control and
Improvement District No. 1, on behalf of said District.

Notary Public in and for the State of Texas

(NOTARY SEAL)

**HAYS COUNTY WATER CONTROL
AND IMPROVEMENT DISTRICT NO. 2**

By: _____
Royce Wachsmann
President, Board of Directors

ATTEST:

By: _____
Sean McGillicuddy
Secretary, Board of Directors

(DISTRICT SEAL)

STATE OF TEXAS §
 §
COUNTY OF HAYS §

This instrument was acknowledged before me on this ____ day of _____, 2020,
by _____, President of Hays County Water Control and
Improvement District No. 2, on behalf of said District.

Notary Public in and for the State of Texas

(NOTARY SEAL)

THE STATE OF TEXAS §

COUNTY OF HAYS §

HAYS COUNTY WATER CONTROL AND IMPROVEMENT DISTRICT NO. 1 §

I, the undersigned Secretary of the Board of Directors of Hays County Water Control and Improvement District No. 1 certify that the attached and foregoing is a true and correct copy of the Sixth Amended Joint Facilities Agreement; and the original of said Agreement is on file in the District's office.

WITNESS MY HAND AND THE OFFICIAL SEAL OF THE DISTRICT THIS ____ day
of _____, 2020.

Dan Robison, Secretary
Board of Directors of Hays County Water
Control and Improvement District No. 1

[DISTRICT SEAL]

THE STATE OF TEXAS §

COUNTY OF HAYS §

HAYS COUNTY WATER CONTROL AND IMPROVEMENT DISTRICT NO. 2 §

I, the undersigned Secretary of the Board of Directors of Hays County Water Control and Improvement District No. 2 certify that the attached and foregoing is a true and correct copy of the Sixth Amended Joint Facilities Agreement; and the original of said Agreement is on file in the District's office.

WITNESS MY HAND AND THE OFFICIAL SEAL OF THE DISTRICT THIS ____ day
of _____, 2020.

Sean McGillicuddy, Secretary
Board of Directors of Hays County Water
Control and Improvement District No. 2

[DISTRICT SEAL]