

1. Agenda

Documents:

[JANUARY 18 2022 AGENDA.PDF](#)

1.1. Meeting Materials

Documents:

[JANUARY 2022 BOARD PACKET.PDF](#)

JOHNSON COUNTY SPECIAL UTILITY DISTRICT
Board of Directors Regular Meeting
Tuesday, January 18, 2022 – 4:30 PM
(or immediately following Workshop Session, whichever is latest)
District Office – 740 FM 3048
Joshua, Texas 76058

Notice is hereby given that the Board of Directors will be meeting in person and by teleconferencing means.

Zoom Meeting Process:

This meeting can be accessed live by calling one of the following phone numbers:
1-(346)-248-7799 or 1-(312)-626-6799. When prompted, please enter the following:
Meeting ID: 778 769 5734

§ Board Workshop Session This work session is primarily for the benefit of the Board, although it is open to the public. During workshop sessions of the Board, no public comment time is scheduled. Workshop items discussed, whether in open or closed session, correlate to the agenda.

Board Workshop Session Begins at 3:30 PM

1. Update from e-HT Engineering on Construction Manager’s Progress: CIP Bundled-DWSRF Water Transmission Line Project – Keith Kindle, e-HT Engineering
2. Update from Kimley–Horn Engineering (Presented by Jeremiah Bihl) on the Progress of the JCSUD Water Master Plan
3. General Manager Report/Update - Pete Kampfer
Department Manager Reports: Staff, Directors, Committees, Quarterly Reports
 - a. Finance and Service Update/Report – Josh Howard
 - b. Engineering Department Update/Report – Jeremiah Bihl
 - c. Human Resource Department Update/Report – Adina Reed
 - d. Community Relations Update/Report – Sarah Bauman
 - e. System Development Department Update/Report - Dana Collier
 - f. System Operations Department Update/Report – Tyler Lyles
 - g. System Wastewater Department Update/Report – James Lyles

Board Meeting Agenda

1. Call to Order; Confirm a Quorum
2. Invocation
3. Pledge to the Flag
4. Open Forum


§ Consent Agenda Items under this section are staff recommended for approval. These items are routine in nature, or previously discussed during the workshop session or in another Board meeting. All items may be acted upon by a single motion. If needed, item(s) may be removed by request and considered separately.

5. § Consent Items:
 - a. Approve Minutes of Regular Board Meeting, December 14, 2021
 - b. Approve Financial Report for December 2021

§ Action Items:

- 6. Consideration and/or Approval of the JCSUD Parking Lot Improvements.
- 7. Consider and/or Approve District staff to pursue a Sale/Transfer/Merger application and approval from the Public Utility Commission (PUC) in the CCN (Certificate of Convenience and Necessity) acquisition of the Skyline Drive Landowners Association (LOA).
- 8. Consider and/or Approve Resolution No. 2022-01 Amending the District Service Policy to Increase Water Rates to be Effective for February 2022.
- 9. EXECUTIVE SESSION: as authorized by the Texas Open Meetings Act, Government Code Sections 551.071: a.) consult with legal counsel and/or deliberate pending litigation regarding Acton Municipal Utility District. b.) economic development matters. No final action, decision, or vote will be taken in Executive Session.
- 10. OPEN SESSION: Consider Action, if Necessary, for Executive Session Items.
- 11. Adjourn

Dated: January 14, 2022



 Peter Kampfer, General Manager
 Johnson County Special Utility District

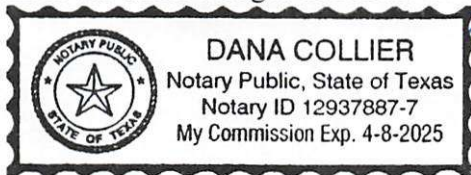
Agenda posted: www.JCSUD.com JCSUD District Office

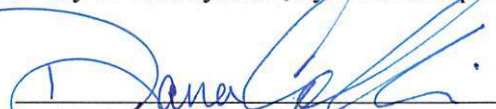
STATE OF TEXAS }
 }
 COUNTY OF JOHNSON }

ACKNOWLEDGEMENT

This instrument was acknowledged before me on the 14th day of January 2022, by Peter Kampfer.

Seal





 Notary Public, State of Texas

Agenda items may be considered, deliberated, and/or acted upon in a different order than set forth above.

In accordance with section VII of the Texas Open Meetings Act Handbook,
this agenda also serves as public notice for the listed subjects that can be considered
whether the subject's deliberation occurs in open session or a closed executive session.



January 18, 2022

District Board Meeting Packet



740 FM 3048 • Joshua, TX 76058

(817) 760-5200

www.jcsud.com

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Peter Kampfer, General Manager
Johnson County Special Utility District

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COUNTY OF JOHNSON }

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JCSUD Workshop

1. Update from e-HT Engineering on Construction Manager's Progress
2. Update from Kimley-Horn Engineering on the Progress of the JCSUD Water Master Plan
3. General Manager Report/Update, Department Reports

Technical Memorandum

To: Pete Kampfer, GM; JCSUD Board Members; Dana Collier; Jeremiah Bihl, P.E., Tyler Lyle
From: Keith P. Kindle, P.E., Jared Slemmons, P.E., Chris Hay, P.E.
CC: File 7079
Date: January 18, 2022
Subject: JCSUD Projects

CIP Projects - Current Status

- A Construction Status Meeting (CSM) was held with the CMAR, PLW, on January 12, 2022. PLW is managing the following subcontracts listed below.
 - BP 4.10 Moss for CR 913 (I) with 255 Working Days for \$1,586,300
 - BP 5.10 Moss for CR 913 (II), FM 1902 (I, II, III), CR 1023, Joshua with 375 Working Days for \$2,277,224
 - BP 6.10 Dowager for FM 2331 with 300 Working Days for \$1,613,000
 - BP 7.10 Dowager for CR 312, FM 4, FM 2415 with 240 Working Days for \$1,162,000
 - BP 8.10 Trophy for CR 402, I-35, FM 917 with 400 Working Days for \$1,034,840
- The CSM covered the following topics with PLW. Representatives from PLW, eHT, and JCSUD were in attendance.
 - Status of Easements, County and TxDOT Permits – all Complete!
 - Review of Status for RFIs and Submittals
 - Coordination of Nesting Surveys along alignments
 - PLW Summary of Project Activities to Date (see attached)
 - Review of proposed construction activities for the next 30 days
 - Discussion of Issues and Actions Needed
- PLW provided a detailed schedule for the project and the 3-week look-ahead schedule (see attached).
- This past month's activity included the following:
 - Installed 560 LF of 12-inch on FM 2331 by Dowager along with the installation of the CR 312 and FM 4 tie-in and preliminary punchlist items for FM 4 and 2415 (55,845 LF installed, 98% of total contract).
 - Installed 1,280 LF of 20-inch WL along FM 1902 (I) and potholed 1023 by Moss (49,614 LF installed, 92% of total contract).
 - Installed 1,760 LF of 8-inch WL along CR 402 by Trophy (22,023 LF, 92% of total contract).



**JCSUD CMAR
2020 Distribution Upgrades
MONTHLY UPDATE
January 12th, 2022**

(a) Progress and Planned Work

(i) PLW Waterworks

1. Completed this period
 - a. Supervise subcontractors
 - b. Coordinated material deliveries between vendors and subs
 - c. 1 Weather Day, 4 Holidays
2. Planned for next period
 - a. Continue receiving materials
 - b. Supervise subcontractors

(ii) Dowager (Total Installed: 55,845 LF, 98% of Total)

1. Completed this period
 - a. Installed 560 LF of 12" on 2331
 - b. Completed 2" Tie-in for 312 at 54+95
 - c. Completed 8" Hot tap and tie-in on FM4
 - d. Preliminary punch list items for 2415 and FM4
2. Planned for next period
 - a. 2331 Bypass install (pending approval)
 - b. Continue to maintain SWPPP controls
 - c. Request final punch list walk for FM4 and 2415

(iii) Moss (Total Installed: 49,614 LF, 92% of Total)

1. Completed this period
 - a. Installed 1,280 LF of 20" DIP on 1902(I)
 - b. Trimmed tree's on 1902(I)
 - c. R&R Asphalt along 1902(I)
 - d. Potholed 1023
 - e. Coordinated with property owners
2. Planned for next period
 - a. Perform final tie-in on 913(I) at Firehouse and 8" pond bore.
 - b. Test and disinfect remaining sections of 913 (I)
 - c. Begin 20" bores at 913(II) and 1902(III)

(iv) Trophy (Total Installed: 22,023 LF, 92% of Total)

1. Completed this period
 - a. Completed various bores (pending Pecan tree)
 - b. Installed 1,760 LF of 8" on 402
2. Planned for next period
 - a. Resolve issues for beginning property owners
 - b. Tie-in at south end of 402




**JCSUD CMAR Distribution Improvements
THREE WEEK LOOKAHEAD SCHEDULE
1/12/2022**


Starting Date 1/3/2022

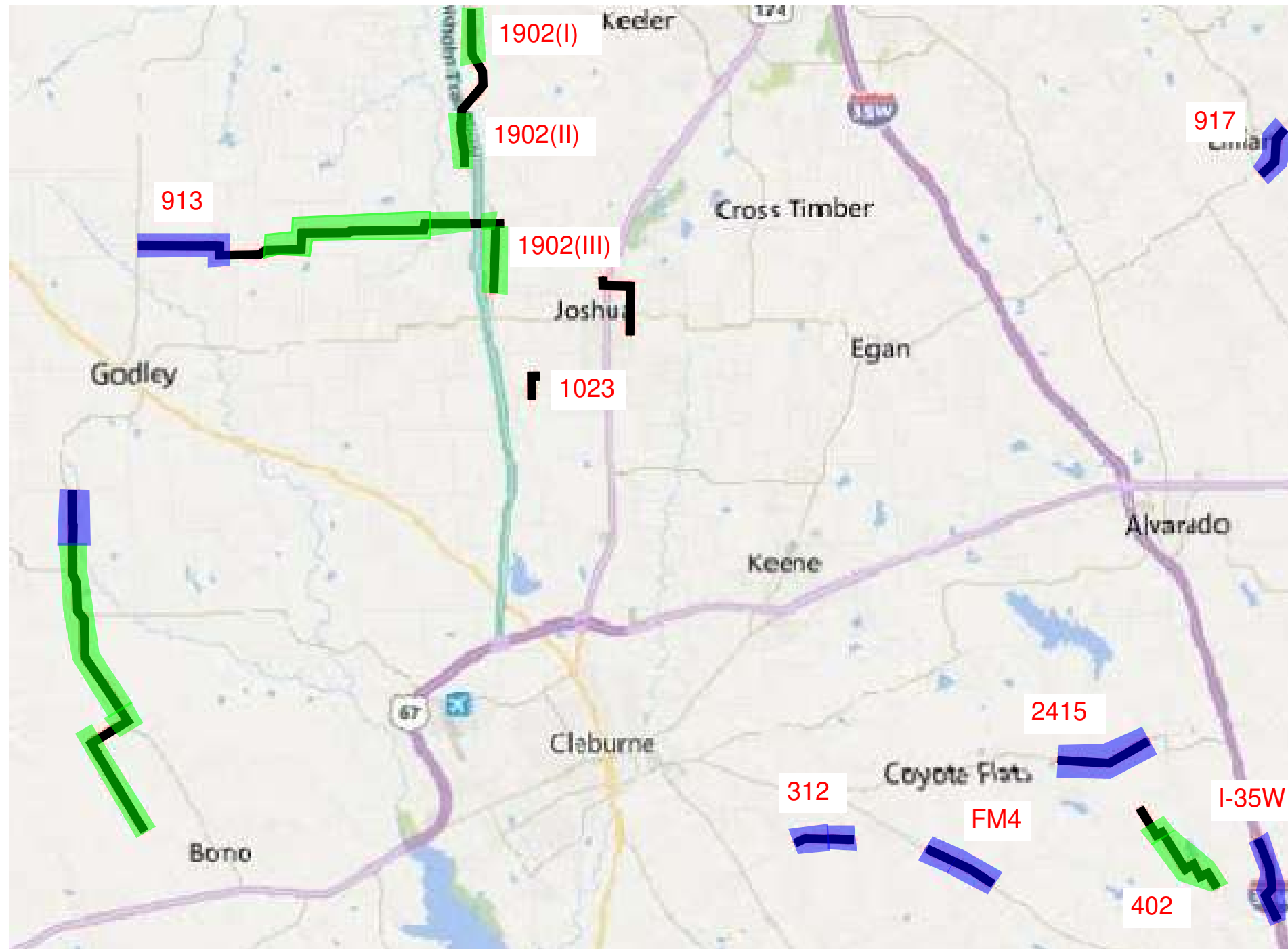
ITEM	ACTIVITY	Current Week							Week 1							Week 2							Week 3							COMMENTS / DETAIL
		3-Jan	4-Jan	5-Jan	6-Jan	7-Jan	8-Jan	10-Jan	11-Jan	12-Jan	13-Jan	14-Jan	15-Jan	17-Jan	18-Jan	19-Jan	20-Jan	21-Jan	22-Jan	24-Jan	25-Jan	26-Jan	27-Jan	28-Jan	29-Jan					
		M	T	W	T	F	S	M	T	W	T	F	S	M	T	W	T	F	S	M	T	W	T	F	S					
	PLW																													
1	Continue Receiving Materials	X	X	X	X	X		X	X	X	X	X		X	X	X	X	X		X	X	X	X	X						
2	Continue to Maintain SWPPP	X	X	X	X	X		X	X	X	X	X		X	X	X	X	X		X	X	X	X	X						
3	Supervise Contractors	X	X	X	X	X		X	X	X	X	X		X	X	X	X	X		X	X	X	X	X						
	Dowager																													
1	Bypass install on 2331	X	X	X	X	X		X	X	X	X	X		X	X	X	X	X		X	X	X	X	X						
2	Punchlist items on FM 4 and 2415	X	X	X	X	X		X	X	X	X	X		X	X	X	X	X		X	X	X	X	X						
	Moss																													
1	Continue install down 913 (I) and (II)	X	X	X	X	X		X	X	X	X	X		X	X	X	X	X		X	X	X	X	X						
2	Test, Disinfect, and Pull Samples on 913 (I)	X	X	X	X	X		X	X	X	X	X		X	X	X	X	X		X	X	X	X	X						
	Trophy																													
1	Finalize Install on 402																									Pending Property Owner Decisions				
2	Test, Disinfect, and Pull Samples on 402	X	X	X	X	X		X	X	X	X	X		X	X	X	X	X		X	X	X	X	X		Punch list items				

Subcontractor Footage Graphic

As of 1/10/2022

 = Installed
(Pipe in ground)

 = In Service
(Tested, disinfected, and services switched over)



	Installed		In service	
Moss	Installed (LF)	Percent	In service (LF)	Percent
913	30,290	99%	7,774	25%
1902(I)	9,020	99%	0	0%
1902(II)	4144	98%	0	0%
1902(III)	6160	98%	0	0%
1023	0	0%	0	0%
Dowager	Installed (LF)	Percent	In service (LF)	Percent
2331	33,480	97%	915	3%
312	5,528	100%	5,528	100%
FM4	7,794	100%	7,794	100%
2415	9,043	100%	9,043	100%
Trophy	Installed (LF)	Percent	In service (LF)	Percent
402	10,400	84%	0	0%
I-35W	7,776	100%	7,776	100%
917	3,847	100%	3,847	100%

JCSUD Water System Improvements DD: 31-Dec-21

Activity ID	Activity Name	Planned Dur	Actual Dur	Start	Finish	2020												2021												2022																							
						Apr	M	Jun	Jul	Aug	S	Oct	N	D	Jan	F	Mar	Apr	M	Jun	Jul	Aug	S	Oct	N	D	Jan	F	Mar	Apr	M	Jun	Jul	Aug	Sep	Oct																	
JCSUD Water System Improvements DD: 31-Dec-21																																																					
Milestone Dates																																																					
MD1025	Project Start	0	0	28-Apr-20 A		◆ Project Start																																															
MD1010	Project Construction Duration (20 Months - 605 Calendar Days)	423	427	28-Apr-20 A	14-Mar-22	■												■												◆ Project Construction Duration (20 Mo																							
MD1030	Substantial Completion	0	0		14-Mar-22*																									◆ Substantial Completion																							
MD1040	Final Completion	0	0		09-May-22*																									◆ Final Completion																							
Phase 2 - Construction Services																																																					
Material / Equipment Packages																																																					
ProcureP20	Procure 20 IN Pipe	57	56	28-Apr-20 A	17-Jul-20 A	■ Procure 20 IN Pipe																																															
ProcureP16	Procure 16 IN Pipe	52	51	28-Apr-20 A	10-Jul-20 A	■ Procure 16 IN Pipe																																															
ProcureP12	Procure 12 IN Pipe	52	51	28-Apr-20 A	10-Jul-20 A	■ Procure 12 IN Pipe																																															
ProcureP08	Procure 8 IN Pipe	52	51	28-Apr-20 A	10-Jul-20 A	■ Procure 8 IN Pipe																																															
ProcureFitting	Procure Various Size Fittings	0	56	28-Apr-20 A	17-Jul-20 A	■ Procure Various Size Fittings																																															
Procure20V	Procure 20 IN Valves	57	56	28-Apr-20 A	17-Jul-20 A	■ Procure 20 IN Valves																																															
Procure16V	Procure 16 IN Valves	57	56	28-Apr-20 A	17-Jul-20 A	■ Procure 16 IN Valves																																															
Procure12V	Procure 12 IN Valves	57	56	28-Apr-20 A	17-Jul-20 A	■ Procure 12 IN Valves																																															
Procure08V	Procure 8 IN Valves	52	51	28-Apr-20 A	10-Jul-20 A	■ Procure 8 IN Valves																																															
ProcureFH	Procure Fire Hydrants	57	56	28-Apr-20 A	17-Jul-20 A	■ Procure Fire Hydrants																																															
ProcureSWPPP	Design SWPPP	36	35	28-Apr-20 A	17-Jun-20 A	■ Design SWPPP																																															
JCProcure2	County Road Bore Permits	60	46	28-Apr-20 A	02-Jul-20 A	■ County Road Bore Permits																																															
JCProcure1	State Road Bore Permits	15	364	28-Apr-20 A	30-Sep-21 A	■ State Road Bore Permits																																															
ProcurePRV	Procure PRV	40	0	03-Jan-22	25-Feb-22													■ Procure PRV																																			
Moss BP 04.10: CR 913 (I)																																																					
913-07	Locates	5	5	13-Jul-20 A	17-Jul-20 A	■ Locates																																															
913-08	Pothole 0+00 to 78+00	7	24	20-Jul-20 A	21-Aug-20 A	■ Pothole 0+00 to 78+00																																															
A3890	Gas Line issue Sta 50+00	4	1	27-Jul-20 A	28-Jul-20 A	■ Gas Line issue Sta 50+00																																															
A3910	RFI #17 - Gas Line Issue Sta 50+00	6	23	28-Jul-20 A	28-Aug-20 A	■ RFI #17 - Gas Line Issue Sta 50+00																																															
913-16	16 Inch C900 Pipe 1+50 to 78+00	0	27	20-Aug-20 A	29-Sep-20 A	■ 16 Inch C900 Pipe 1+50 to 78+00																																															
913-26	Thrust Blocks	8	177	20-Aug-20 A	30-Apr-21 A	■ Thrust Blocks																																															
913-22	Fire Hydrants	55	178	20-Aug-20 A	30-Apr-21 A	■ Fire Hydrants																																															
913-18	Valves	41	347	20-Aug-20 A	12-Jan-22	■ Valves																																															
A3950	Station 0+00 Tie In Materials	10	25	21-Aug-20 A	28-Sep-20 A	■ Station 0+00 Tie In Materials																																															
A3050	Long/Short Services	16	345	24-Aug-20 A	05-Jan-22	■ Long/Short Services																																															
913-20	Bored Crossings	16	345	24-Aug-20 A	05-Jan-22	■ Bored Crossings																																															
913-24	Driveway repairs	16	345	24-Aug-20 A	05-Jan-22	■ Driveway repairs																																															
913-09	Order Pothole Materials to Sta 78+00	8	8	24-Aug-20 A	02-Sep-20 A	■ Order Pothole Materials to Sta 78+00																																															
A3060	Vaults	10	174	26-Aug-20 A	30-Apr-21 A	■ Vaults																																															
A3900	Receive Realignment for Sta 50+00	4	0	28-Aug-20 A	28-Aug-20 A	■ Receive Realignment for Sta 50+00																																															
A4190	Finish from 45+50 to 50+25	10	4	14-Sep-20 A	18-Sep-20 A	■ Finish from 45+50 to 50+25																																															
A4180	RFI #020 - Long Bore 47+50 to 50+25	0	20	22-Sep-20 A	20-Oct-20 A	■ RFI #020 - Long Bore 47+50 to 50+25																																															
A4200	Gas Line Issues 47+50 to 50+25	4	1	22-Sep-20 A	22-Sep-20 A	■ Gas Line Issues 47+50 to 50+25																																															
A3970	Receive Realignment for Sta 78+00 to End	0	0	28-Sep-20 A	28-Sep-20 A	■ Receive Realignment for Sta 78+00 to End																																															
A3920	Pothole 78+00 to End	10	38	29-Sep-20 A	20-Nov-20 A	■ Pothole 78+00 to End																																															
A3980	16 Inch C900 Pipe 78+00 to 157+26	50	60	29-Sep-20 A	23-Dec-20 A	■ 16 Inch C900 Pipe 78+00 to 157+26																																															
A4210	16 Inch C900 Pipe 157+26 to End	70	151	29-Sep-20 A	30-Apr-21 A	■ 16 Inch C900 Pipe 157+26 to End																																															
A3960	Station 0+00 Tie In	2	1	20-Oct-20 A	21-Oct-20 A	■ Station 0+00 Tie In																																															

■ Remaining Level of Effort ■ Remaining Work ◆ Critical Milestone
■ Actual Level of Effort ■ Critical Remaining Work
■ Actual Work ◆ Remaining Milestone



JCSUD Water System Improvements DD: 31-Dec-21

Activity ID	Activity Name	Planned Dur	Actual Dur	Start	Finish	2020												2021												2022									
						Apr	M	Jun	Jul	Aug	S	Oct	N	D	Jan	F	Mar	Apr	M	Jun	Jul	Aug	S	Oct	N	D	Jan	F	Mar	Apr	M	Jun	Jul	Aug	Sep	Oct			
FM 1902 (I)																																							
A4130	Receive Realignment FM 1902(I)	10	1	14-Apr-21 A	14-Apr-21 A	I Receive Realignment FM: 1902(I)																																	
A3440	Pothole	5	70	15-Apr-21 A	23-Jul-21 A	Pothole																																	
A3430	Locates	5	70	15-Apr-21 A	23-Jul-21 A	Locates																																	
A4820	Rain Day	1	1	16-Apr-21 A	16-Apr-21 A	I Rain Day																																	
A4830	Rain Days	2	2	29-Apr-21 A	30-Apr-21 A	Rain Days																																	
A4940	Rain Day	1	1	04-May-21 A	04-May-21 A	I Rain Day																																	
A4950	Rain Days	1	2	11-May-21 A	12-May-21 A	Rain Days																																	
A4960	Rain Days	7	7	17-May-21 A	25-May-21 A	Rain Days																																	
A5160	Rain Days	2	4	01-Jun-21 A	04-Jun-21 A	Rain Days																																	
A5170	Rain Days	2	5	07-Jun-21 A	11-Jun-21 A	Rain Days																																	
A2250	20 Inch DI	40	111	26-Jul-21 A	14-Jan-22	20 Inch DI																																	
A2270	Bored Crossings	20	103	26-Jul-21 A	17-Dec-21 A	Bored Crossings																																	
A2290	Valves	13	103	26-Jul-21 A	17-Dec-21 A	Valves																																	
A2310	Thrust Blocks	8	103	26-Jul-21 A	17-Dec-21 A	Thrust Blocks																																	
A2320	Fire Hydrants	12	103	26-Jul-21 A	17-Dec-21 A	Fire Hydrants																																	
A3070	Vaults	8	103	26-Jul-21 A	17-Dec-21 A	Vaults																																	
A5350	Rain Days	2	2	09-Aug-21 A	10-Aug-21 A	I Rain Days																																	
A4860	Gas & Waterline Interference - 75+00 - TBD RFI	10	10	08-Nov-21 A	19-Nov-21 A	Gas & Waterline Interference - 75+00 - TBD RFI																																	
A3450	Order Pothole Materials	9	10	06-Dec-21 A	17-Dec-21 A	Order Pothole Materials																																	
A4870	Trees at 48+00? - TBD RFI	10	10	06-Dec-21 A	17-Dec-21 A	Trees at 48+00? - TBD RFI																																	
A2260	Tie in	4	0	17-Jan-22	20-Jan-22	Tie in																																	
A2810	Testing	4	0	21-Jan-22	26-Jan-22	Testing																																	
A2830	Disinfection	4	0	27-Jan-22	01-Feb-22	Disinfection																																	
A2930	Restore Vegetation	16	0	02-Feb-22	23-Feb-22	Restore Vegetation																																	
A4790	Cut in PRV	3	0	28-Feb-22	02-Mar-22	Cut in PRV																																	
Joshua Water Line																																							
FM 1902 (II)																																							
A4140	Receive Realignment FM 1902(II)	10	0	28-Sep-20 A	28-Sep-20 A	I Receive Realignment FM 1902(II)																																	
A3490	Locates	4	4	11-Jan-21 A	14-Jan-21 A	Locates																																	
A3500	Pothole	4	4	15-Jan-21 A	20-Jan-21 A	Pothole																																	
A1590	20 Inch DI Before Snow	32	7	01-Feb-21 A	10-Feb-21 A	20 Inch DI Before Snow																																	
A4590	Rain Days	4	2	11-Feb-21 A	12-Feb-21 A	I Rain Days																																	
A4600	Rain/Snow Days	4	5	15-Feb-21 A	19-Feb-21 A	Rain/Snow Days																																	
A1630	Valves	7	28	22-Feb-21 A	31-Mar-21 A	Valves																																	
A1650	Thrust Blocks	8	28	22-Feb-21 A	31-Mar-21 A	Thrust Blocks																																	
A1660	Fire Hydrants	8	28	22-Feb-21 A	31-Mar-21 A	Fire Hydrants																																	
A1640	Driveway Restoration	4	28	22-Feb-21 A	31-Mar-21 A	Driveway Restoration																																	
A4620	20 Inch DI After Snow	25	28	22-Feb-21 A	31-Mar-21 A	20 Inch DI After Snow																																	
A4630	24+50 Landowner Easement & Pipe	10	28	25-Feb-21 A	06-Apr-21 A	24+50 Landowner Easement & Pipe																																	
A4610	Rain Day	4	1	26-Feb-21 A	01-Mar-21 A	I Rain Day																																	
A4700	Sod - Materials by JC	4	5	12-Apr-21 A	16-Apr-21 A	Sod - Materials by JC																																	
A4710	TXDOT Permit For 1902 Bore	4	1	12-Apr-21 A	12-Apr-21 A	I TXDOT Permit For 1902 Bore																																	
A4970	Rain Day	1	1	04-May-21 A	04-May-21 A	I Rain Day																																	
A4980	Rain Days	1	2	11-May-21 A	12-May-21 A	I Rain Days																																	
A4990	Rain Days	7	7	17-May-21 A	25-May-21 A	Rain Days																																	
A5180	Rain Days	2	4	01-Jun-21 A	04-Jun-21 A	I Rain Days																																	
A5190	Rain Days	2	5	07-Jun-21 A	11-Jun-21 A	I Rain Days																																	

■ Remaining Level of Effort ■ Remaining Work ◆ Critical Milestone
■ Actual Level of Effort ■ Critical Remaining Work
■ Actual Work ◆ Remaining Milestone





District Board Update
January 18, 2022

To: JCSUD District Board
From: Pete Kampfer, General Manager
Subject: Monthly Administrative Report(s)/Updates

GM Report and Update

1. JCSUD CURRENT AND FUTURE WATER NEEDS –

JCSUD Board and staff continue to analyze current District water supplies, capacity needs, demand projections, and options for meeting the short/long-term future of the District. Additional decision factors will be needed. Such as:

- A. Adopt a new District Water Master Plan in 2022
- B. Adopt a District Wastewater Master Plan
- C. Short and Long-Term Financial Plan
- D. Legal Consultation
- E. Engineering
- F. Joint Ventures/Partnerships
- G. Water-Rate Cost Consultation

2. JCSUD EMPLOYEE RECRUITMENT/HIRING EFFORT

The Managers increased their effort in the recruitment of budgeted staff, inclusive in the Operations and Customer Service Departments. Under review are hiring incentives, additional recruitment venues, and advertisements.

3. SUPERIOR EMPLOYEE TRAINING EFFORT

I will be working with Human Resources to help implement training for management as well as the individual departments. One of our top 2022 goals is to provide superior training for the employees and department teams, to grow and become the most successful organization in the region.

4. THE WATER LOSS INVESTIGATION REPORT – TOP PRIORITY

Our ongoing water loss investigation has revealed several processes and system optimization items that will impact future District operations. (Fixable problems have been discovered.) A maintenance plan can help eliminate water loss, but a process analysis of current and future District actions will put JCSUD in the best place to take the new Smart Meter (AMI) data to the next

level and achieve long-term water loss goals.

5. 2022 JCSUD BOARD OF DIRECTORS EXECUTIVE COMMITTEE NOMINATIONS/ELECTIONS

In February we will conduct annual Board of Director committee appointments via nominations.

6. PUBLIC COMMENT SESSION VIA VIDEO LINK

The staff continues to progress on revisions to the JCSUD Public Comment Policy for our customers to “link” into our regular Board meetings via live video means.

7. Other Pending Subjects

- Revised JCSUD Wastewater Master Plan Review and Board Acceptance. (February 2022)
- JCSUD Water Master Plan Review and Board Acceptance. (Fall of 2022)
- Long-Range Financial Planning (5 to 10 Years).
- Analysis of Impact Fees vs System Development Fees.
- Alternate Sources of Water.
- CIP Projects – Additional Elevated Storage Proposals and District-wide capital improvements.

8. COVID-19 VIRUS

According to the Department of Homeland Security, Johnson County Special Utility District (JCSUD) employees are defined as Essential Critical Infrastructure Workers. JCSUD will implement several measures to ensure customers experience uninterrupted water service. Likewise, customer service and certain administrative elements are critical in supporting the District's overall operation. JCSUD staff is committed to ensuring that service is uninterrupted during a time water is vital to mitigating the spread of the COVID-19 virus and its variants. As such, JCSUD must make decisions to ensure reliable water service throughout our service area. Of the utmost concern are those employees and customers that are considered at risk in their health situations.

Updates – Department Reports attached at end of this Meeting Packet

- | | |
|-----------------------------|----------------|
| <u>Finance and Service</u> | - Attachment A |
| <u>Engineering</u> | - Attachment B |
| <u>Human Resources (HR)</u> | - Attachment C |
| <u>Community Relations</u> | - Attachment D |
| <u>System Development</u> | - Attachment E |
| <u>System Operations</u> | - Attachment F |
| <u>System Wastewater</u> | - Attachment G |



Agenda Item #5: Consent Items

January 18, 2022

Consent Items:

- a) Approve Minutes of Regular Board Meeting, December 14, 2021
- b) Approve Financial Report for December 2021

JOHNSON COUNTY SPECIAL UTILITY DISTRICT
BOARD OF DIRECTORS MEETING
TUESDAY, DECEMBER 14TH, 2021

Pursuant to a notice timely posted in accordance with Government Code, Title 5 Chapters 551 & 552, the District's Board of Directors held an open meeting on December 14th, 2021, at 4:30 p.m. at the District office in Joshua, Texas. Directing the meeting was President Harry Shaffer, Directors: Ronnie Nichols, Glen Walden, Mike Bowles, Gary Giesen, Eric Baze, and Gene Petross attended. Staff members attending were General Manager Pete Kampfer, Deputy GM Finance & Service, Josh Howard, Deputy GM System Development & Operations, Dana Collier, Water Operations Manager, Tyler Lyles, District Engineer, Jeremiah Bihl, P.E., Human Resource Manager, Adina Reed, Communications Manager, Sarah Bauman, Wastewater Operations Manager, James Lyles, Administrative Assistant, Connie Coppock, and Attorney Scott Cain (via a private phone connection.) Guest: Keith Kindle of eHT Engineering, Ben J. Rosenberg of U.S. Capital Advisors, Stefan Dollins of BRPUA, Molly Martin from the City of Joshua, Kyle Welden of KHA, and Randy Chitwood of Skyline L.O.A.

Board Meeting Workshop:

1. Update from e-HT Engineering on Construction Manager's Progress: CIP Bundled – DWSRF Water Transmission Line Project – Keith Kindle, e-HT Engineering -
Keith Kindle with eHT discussed the CIP Bundled DWSRF Project Status Report and Engineering Support Activities.
 - CSM held on December 1st, 2021, at the District Office.
 - In November, Dowager installed 3,690 LF of 12-inch WL along FM 2331 and tie-in of 12 -inch WL along CR 312 with a project total of 55,507 LF or 98% of their contract. They were also working on preliminary punch list items for FM4 and 2415 and services.
 - In November, Moss installed 1,880 LF of 20 – inch DIP WL along 1902(I) for a total of 48,341 LF installed or 89% of their contract.
 - No activity for Trophy pending landowner coordination by the District – Project total of 20,083 LF installed or 84% of their contract.
 - A total of 123,931 LF of WL installed (23,46 miles) or 88% of the total project (139,732 LF or 26.46 miles) and 86% (19 of 22 months) thru the Project Schedule.

2. Update from Kimley – Horn Engineering on the Progress of the JCSUD Water Master Plan – Kyle Welden, P.E. – Kyle Welden with Kimley – Horn updated the Board on the Water Master Plan. They are wrapping up their data collection, generated System, CCN, and Valve Maps, and downloaded and analyzed the existing model. The next step is to meet with System Operations on Wednesday, December 15th, 2021; then, we will look into land use, population projections, and some field tests. We are looking at September as our finalization date.

3. General manager Report/Update - Dana presented the reports for JCSUD management as follows:

Josh – Finance and Service –

- In October, we approved the Budget and are currently uploading it into Incode.
- We have been planning our Comprehensive Annual Financial Audit; George, Morgan & Sneed will conduct an inventory audit on-site on January 3rd, 2022.
- George, Morgan & Sneed will also conduct the audit for our 2021 Profit Sharing and 457 Retirement Plans, projected to take place in May of 2022.
- The water and wastewater rate study are still in motion, we lack one item: assessing our wholesale rates to our wholesale.
- We are working on enhancements to the boardroom to improve presentations and allow remote meeting access and participation.
- The Laserfiche project began in November but is moving slower than expected due to unforeseen circumstances but should get back on track throughout December. Equipment will be established to digitize the project and long-term retention files.
- In November, 52 customers registered for the WaterSmart customer portal. This brings the total registered users to 2,603 customers.
- Customer Service received 172 applications in November. All 172 applications were for standard applications.

Jeremiah – Engineering –

- The Water Master Plan:
 - The data collection phase has been substantially complete.
 - Kimley – Horn will meet with the District staff on December 15th to provide a project status update.
 - Kimley – Horn will begin the fire flow testing phase of the project.
- The Wastewater Master Plan:
 - JCSUD received the Wastewater Master Plan draft on November 5th, 2021.
 - eHT presents plans to expand the existing WWTP capacity and establish new wastewater service areas.
 - The Engineering Department will continue to evaluate the WWMP and present eHT with revisions and clarification requests on the information provided.
- Pressure Plane 13:
 - The JCSUD Engineering Department received the Technical Memo
 - The Engineering Department is working with System Development on improving and funding options.
- Senate Bill 3
 - JCSUD is finalizing the well pump data.
 - The District is expecting a draft report in 2-3 weeks.
- Hydraulic Model:
 - The department is currently performing hydraulic analysis for internal system questions and evaluations.
 - Development-specific analysis will be completed by eHT until the end of the year.
- Plant 18 & 19:
 - The JCSUD District staff will meet to discuss the growth and capacity requirements of Plant 18 & 19.
 - District staff is currently developing a plan for capacity improvements and possible funding options.
- Plant 3 Ground Storage Tank:
 - The Engineering Department, alongside System Development and Water Operations, has been working on the evaluation of the Ground Storage Tank

- at Plant 3.
 - Our staff has received recommendations from Childress Engineers and Steel Inspectors of Texas
 - District staff is currently compiling and reviewing the information.
- JCSUD Safety Plan:
 - JCSUD Engineering Department is working on a District-wide safety plan, incorporating a safety training program.
 - We are also establishing a personal protective equipment (PPE) program.
 - We will then need a designated District Safety Officer.

Adina – Human Resources –

- Hiring – Open Positions
 - 1- Associate Engineer
 - 2- Project Support Specialists
 - 2- System Development Clerks
 - 2- Water Operators
 - 1- Wastewater Operator
 - 1- Utility Service Field Operator
 - 1- Safety Director
- ExecuTime – Our timekeeping system is in its final transition.
- We are also revamping and enhancing onboarding – including core values and training.
- We welcomed Ann Daniells as our CIP Technician. Ann has over 14 years of experience in water and currently has her C groundwater licenses and her surface B and A licenses.

Sarah – Community Relations –

- Sarah has been working on the new JCSUD Website. The new site will include live and recorded video of Board Meetings. Civic Clerk will be used to create Board packets and run the live meetings. A Chatbot will be installed on the current site to help identify content gaps and help supply the information that customers are looking for. The new site will be ready to "go live" in March 2022.
- We have implemented JCSUD High Fives:
 - Our values are how we deliver on our promise to keep life moving forward for those counting on us.
 - Each value has a set of "YOU" statements that help us understand what it looks like to live out that value.
 - Team members can nominate a role model for a "High Five."
 - High Fives will be displayed on screens throughout the building and celebrated at meetings.
- JCSUD held a Holiday Hygiene Drive in our lobby for Operation Blessing.
- The Rotary Club held its meeting at the Cleburne Conference Center for Pearl Harbor Day. Tyler, Josh, and Sarah attended the meeting.

Dana – System Development –

- System Development received 69 new water connections, giving the year-to-date total of 923.
- They also received two new wastewater connections, making that year-to-date total

- of 100.
- We have had seven hydraulic analyses completed, quoted, and paid.
- Developments Update:
 - We have had three plans submitted for review.
 - Three plan approval letters were issued; for a total of 266 lots.
 - The development list added six developments to the list.
 - One final letter was issued, making a total of four lots.
 - We currently have 22 projects in construction.
- Capital Improvement Projects:
 - Grant Project
 - MVCC Phase 1
 - CR 206
- Plant 8 - 1M- CIAOC:
 - System Development continued working on land acquisition for the elevated storage tank.
 - We met with eHT to go over 90% of plans for waterlines and continue to work with Finance and U.S. Capital Advisors LLC.

Tyler – System Water Operations –

- AMI Operations and Utility service changed out eleven larger compound meters in November. One left will be completed by the end of December.
- We will begin an inactive meter change out in the first few months of 2022.
- JCSUD completed 574 CSIs in 2021. We continue to process some CSIs before 2020 to update and determine status.
- Currently, there are 1460 annual backflow inspections due within 2021, 1336 have been tested, and 124 have not been.
- We have winterized all plants and facilities to prepare for the winter months. We have also ensured that we have ample backup heaters for all plants.
- With SL-Serco, we have continued calculating our loss through the actual months versus the billing cycles. This month was 27 million in losses.
- In November, we completed 53 resets. The crews also completed ten short taps, three bores, and three upsizes.

James – System Wastewater Operations –

- Items of interest:
 - We installed a screening box at the wastewater plant.
 - In the process of replacing seven brick MH CIP project
 - We are also working on the fleet program

Agenda Items:

1. Call to Order; Confirm a Quorum – President Harry Shaffer called the meeting to order at 4:30 p.m.
2. Invocation – Pete gave the prayer.
3. Pledge to the Flag

4. Open Forum – No one signed up to speak in the Open Forum.

5. Consent Items –
 - a) Approve Minutes of Regular Board Meeting, November 16th, 2021
 - b) Approve Financial Report for November 2021

November 16th, 2021, Regular Board Meeting minutes were presented for consideration, and Josh went over the financial report for November 2021. Mike moved to accept the consent items as presented, Glen seconded. Motion passed unanimously.

6. Approve the Certification of Unopposed Candidates for Other Political Subdivisions and the Order of Cancellation of the JCSUD Board Election for February 5th, 2022. – Glen motioned Eric seconded to approve the Certificate of Unopposed Candidates for Other Political Subdivisions and the Order of Cancellation of the JCSUD Board Election for February 5th, 2022. Motion passed unanimously.

7. Informational update related to the issuance and sale of the District's Revenue Bonds, Series 2021, regarding Financing of Elevated Storage Tank PP8. Ben Rosenberg will be presenting from U.S. Capital Advisors. – Ben Rosenberg went over the timetables of getting TCEQ's approval and the credit rating process. The bond sale is December 7th, 2021, and the closing date will be December 16th, 2021. We had seven bidders signed up to bid only four submitted bids. The system automatically ranks the bids on the net interest cost. Samco Capital Markets came 20 points lower than the market. We then take their numbers and plug them into our system to make sure the numbers match. Our payments are at an interest rate of 1.38% for the next ten years. We have a five-year call option where we can renegotiate after five years.

8. Consideration and /or Action Awarding HCR 1421 CIP Master Plan Project – Dana updated the Board about the 2021 CIP Master Plan Project on HCR 1421. This project went to bid with Childress Engineers around November 9th. We had a bid opening and had three contractors bid; Day Services LLC came in with the lowest bid of \$129,618.75. Eric made a motion to award Day Services LLC with this Master Plan Project, Mike seconded. Motion passed unanimously.

9. Executive Session: as authorized by the Texas Open Meetings Act, Government Code Sections 551.071, consult with legal counsel and/or deliberate pending litigation regarding Acton Municipal Utility District. No final action, decision, or vote will be taken in the Executive Session. - The Board went into Executive Session at 4:32 p.m.

10. Open Session- Consider Action, if Necessary, for Executive Session Items – The Board resumed Open Session at 6:05 p.m. Glen stated no action would be taken.

11. Adjourn- Glen made a motion to adjourn at 6:18 p.m. Mike seconded. Motion

passed unanimously.

Harry Shaffer, President

Ronnie Nichols, Secretary/ Treasurer



DATE: January 18, 2021

FROM: Finance Department

TO: Board of Directors

SUBJECT: Monthly Draft Financial Reports through December 31, 2021

DISCUSSION: The following financial reports summarize the financial status of Johnson County Special Utility District as of the month ending December 31, 2021. This report represents 12/12 or 100% of the fiscal year.

Balance Sheet:

The Balance Sheet illustrates the financial position of the District across all funds. Total Assets are \$123,504,076 equaling the Total Liabilities of \$40,351,624 combined with Total Equity of \$83,152,452. Total Revenue over Expense reflects a loss of \$483,539 due to the spending down the 2018 TWDB Bond on CIP Bundled Project expenses recorded in Fund 35 – Series 2018 Revenue Bond.

Statement of Revenue & Expenses – General Fund:

The Statement of Revenue & Expenses details current month and year to date Revenues and Expenses compared to the Monthly and Annual Budget.

- **Monthly** – Total Revenues are \$1,842,496 while Total Expenses are \$1,937,589, resulting in a Net Position in a negative of \$95,092. The Current Month Revenue exceeded budgeted Revenue by \$281,026 due to Revenue from Water Sales and Capital Contributions. The Current Month Expense came in under budget by \$2,237,065 due to depreciation not getting recorded in December. Otherwise, expense exceeded budget by \$758,425.39 due to Personnel, Maintenance and Repair, and bond issuance costs.
- **Annual** – Total Revenues are \$23,708,964 while Total Expenses are \$15,753,913, resulting in a Net Position in a positive of \$7,955,051. Revenue is exceeding the Annual Budget by \$3,509,964 while Expense is under by \$2,237,065, without depreciation recorded in December, reflecting a net income of \$5,747,029 more than budgeted. Without depreciation, expense exceeds budget by \$762,935, reflecting a net income of \$2,747,029 more than budgeted.

Notable Items:

As a result of 2021 closeout, it was learned that Incode allows adding year end adjustments in a “period/month 13” which prevents from misrepresenting the financials. The depreciation expense of

\$3,000,000 was budgeted for the month of December, however it is more appropriate to add this expense to period/month 13. The depreciation expense will be completed as part of the year end adjustments in preparation of the audit and will reflect in the audited financial statements. Depreciation expense for 2022 will be moved to period/month 13.

Income

- 02-00-4919-00 Miscellaneous Income is significantly higher this month due to a vehicle TML Insurance Payout and the Citi MasterCard Rebate.

Expense

- 02-xx-5111-00 Personnel contains three payrolls and only two were budgeted.
- 02-12-5509-00 M&R Office Equipment/Software CivicPlus Annual Fee.
- 02-12-5755-00 Professional Services NewGen
- 02-16-5713-00 Bank Charges November and December's Bank Charges.
- 02-xx-5432-00 Utility – Electrical Utility-Electrical line items were adjusted in December after analysis to correctly reflect each departments Electrical costs.
- 02-19-5904-00 Bond Issuance Costs for the 2021 Bond.
- 02-xx-5513-00 M&R – Water Systems significantly increased due to the end of year inventory adjustments. Adjustment was made in accordance with the year end inventory count to true up our inventory account. Significant adjustment was necessary due to discrepancies caused by system transition.
- 02-21-5781-00 Tank Inspection Dive inspections at Plants 9, 14, and 16.
- 02-23-5525-00 M&R Vehicles Crane Truck repair as well as brake pads and rotor on a vehicle.
- 02-31-5422-00 Office Supplies Two subscriptions to AutoCAD under Office Supplies.
- 02-31-5509-00 M&R Office Equipment/Software ESRI.
- 02-31-5881-00 Capital – Office Equipment/Software Map printer/scanner for Laserfiche conversion.

Statement of Cash Flow:

The Statement of Cash Flows is the total flow of cash across all funds due to the General Fund providing funding for operations and all current projects.

Cash increased by \$6,860,840 for December, as detailed in the Monthly Statement of Cash Flows due to the receipt of the Series 2021 Bond. The Annual Statement of Cash Flows reflects an increase in cash of \$3,727,158, increasing our 01/01/21 cash balance of \$33,554,078 to 37,281,236. Expenses paid in Capital Expenditures from the Series 2018 Revenue Bond cause a decrease in cash due to the spending of the \$22M Bond.



Balance Sheet - Summary (Unaudited)

As Of 12/31/2021

	02 - ENTERPRISE FUND	04 - CAPITAL FUND	35 - SERIES 2018 REVENUE BOND	36 - PLANT 8 ELEVATED	Total
Asset					
11 - CASH & CASH EQUIVALENTS	8,900,253.06	(808,710.57)	(6,220,135.36)	(418,750.00)	1,452,657.13
12 - INVESTMENTS - UNRESTRICTED	18,878,011.59	-	-	-	18,878,011.59
13 - INVESTMENTS - RESTRICTED	16,950,567.52	-	-	-	16,950,567.52
14 - CD'S	2,080,000.00	-	-	-	2,080,000.00
15 - RECEIVABLES & OTHER CURRENT	1,405,978.41	-	-	-	1,405,978.41
16 - EXPENSES PAID BEFORE USE	502,536.34	-	-	-	502,536.34
17 - EXPENSES PAID BEFORE DUE	201,860.30	-	-	-	201,860.30
19 - LONG TERM ASSETS	82,400,183.47	-	-	-	82,032,465.19
Total Asset:	131,319,390.69	(808,710.57)	(6,220,135.36)	(418,750.00)	123,504,076.48
Liability					
20 - CURRENT LIABILITIES	6,037,439.44	131,403.49	2,276.45	-	6,171,119.38
28 - LONG-TERM LIABILITIES	34,180,504.80	-	-	-	34,180,504.80
Total Liability:	40,217,944.24	131,403.49	2,276.45	-	40,351,624.18
Equity					
30 - NET ASSETS	82,778,677.42	94,060.54	763,253.26	-	83,635,991.22
Total Beginning Equity:	82,778,677.42	94,060.54	763,253.26	-	83,635,991.22
Total Revenue	23,708,964.02	-	-	-	23,708,964.02
Total Expense	15,386,194.99	1,034,174.60	6,985,665.07	418,750.00	24,192,502.94
Revenues Over/Under Expenses	8,322,769.03	(1,034,174.60)	(6,985,665.07)	(418,750.00)	(483,538.92)
Total Equity and Current Surplus (Deficit):	91,101,446.45	(940,114.06)	(6,222,411.81)	(418,750.00)	83,152,452.30
Total Liabilities, Equity and Current Surplus (Deficit):	131,319,390.69	(808,710.57)	(6,220,135.36)	(418,750.00)	123,504,076.48



Balance Sheet - Detail (Unaudited)

As Of 12/31/2021

Asset

	02 - ENTERPRISE FUND	04 - CAPITAL FUND	35 - SERIES 2018 REVENUE BOND	36 - PLANT 8 ELEVATED	Total
1101 - CASH, PETTY	2,280.00	-	-	-	2,280.00
1103 - CASH, CLAIM ON POOLED	8,897,973.06	(808,710.57)	(6,220,135.36)	(418,750.00)	1,450,377.13
1202 - LOGIC 001 - BRA RAW WATER	727,600.57	-	-	-	727,600.57
1204 - LOGIC 002 - PRIMARY	11,162,060.52	-	-	-	11,162,060.52
1206 - LOGIC 003 - PTO-PIB SINKING FUND	106,934.92	-	-	-	106,934.92
1208 - LOGIC 007 - CIAOC - PLANT 8	766,752.54	-	-	-	766,752.54
1212 - TEXASDAILY / TEXAS TERM	348,886.58	-	-	-	348,886.58
1222 - TEXPOOL 05 - WASTEWATER RESERVE	390,775.07	-	-	-	390,775.07
1224 - TEXSTAR 110 - METER RESERVE	530,958.64	-	-	-	530,958.64
1226 - TEXSTAR 330 - PUA CAPITAL RESERVE	4,260,378.95	-	-	-	4,260,378.95
1228 - TEXSTAR 550 - BUILDING RESERVE	583,663.80	-	-	-	583,663.80
1333 - LOGIC 001 - 2018 TWDB CONSTRUCTION	3,810,258.36	-	-	-	3,810,258.36
1335 - LOGIC 006 - 2018 BONDS DEBT RESERVE	1,338,112.04	-	-	-	1,338,112.04
1337 - TEXPOOL 02 - PARITY BONDS SINKING FUND	3,955,755.70	-	-	-	3,955,755.70
1339 - TEXPOOL 08 - 2012 BONDS DEBT RESERVE	685,592.06	-	-	-	685,592.06
1341 - TEXPOOL 09 - 2013 BONDS DEBT RESERVE	573,512.21	-	-	-	573,512.21
1343 - TEXSTAR 210 - 2021 PLANT 8 CONSTRUCTION	6,587,337.15	-	-	-	6,587,337.15
1450 - CERTIFICATES OF DEPOSITS - CURRENT	2,080,000.00	-	-	-	2,080,000.00
1561 - A/R - UTILITY	655,977.73	-	-	-	655,977.73
1563 - A/R - UNBILLED	737,662.21	-	-	-	737,662.21
1565 - A/R - PAYMENT PLANS	10,267.12	-	-	-	10,267.12
1567 - A/R - CUT LINES	5,832.18	-	-	-	5,832.18
1569 - A/R - OTHER	(3,760.83)	-	-	-	(3,760.83)
1678 - INVENTORY	502,536.34	-	-	-	502,536.34
1785 - PREPAID EXPENDITURES	229,766.92	-	-	-	229,766.92
1788 - RESERVE FOR BAD DEBTS	(27,906.62)	-	-	-	(27,906.62)
1901 - BRAZOS REGIONAL PUA INVESTMENT	13,421,290.41	-	-	-	13,421,290.41
1903 - F/A - LAND	875,358.00	-	-	-	875,358.00
1915 - A/D - STRUCTURES	77,685.33	-	-	-	77,685.33
1921 - F/A - TRANSMISSION SYSTEMS	6,281,869.66	-	-	-	6,281,869.66
1925 - A/D - TRANSMISSION SYSTEMS	(513,956.10)	-	-	-	(513,956.10)
1931 - F/A - WATER DISTRIBUTION SYSTEMS	82,526,864.61	-	-	-	82,526,864.61
1935 - A/D - WATER DISTRIBUTION SYSTEMS	(27,446,790.86)	-	-	-	(27,446,790.86)
1941 - F/A - WATER & SEWER SYSTEM	1,163,353.67	-	-	-	1,163,353.67
1945 - A/D - WATER & SEWER SYSTEM	(826,039.00)	-	-	-	(826,039.00)
1951 - F/A - SEWER DISTRIBUTION SYSTEMS	5,819,265.81	-	-	-	5,819,265.81
1955 - A/D - SEWER DISTRIBUTION SYSTEMS	(1,462,077.96)	-	-	-	(1,462,077.96)
1961 - F/A - SEWER PLANT	2,829,599.13	-	-	-	2,829,599.13
1965 - A/D - SEWER PLANT	(1,397,784.39)	-	-	-	(1,397,784.39)
1971 - F/A - EQUIPMENT	967,890.22	-	-	-	912,923.69
1975 - A/D - EQUIPMENT	(641,101.79)	-	-	-	(641,101.79)
1981 - F/A - OFFICE EQUIPMENT/SOFTWARE	1,568,515.65	-	-	-	1,511,916.65
1985 - A/D - OFFICE EQUIPMENT/SOFTWARE	(1,126,996.06)	-	-	-	(1,126,996.06)
1995 - A/D - VEHICLES	27,084.39	-	-	-	27,084.39
Total Asset:	131,319,390.69	(808,710.57)	(6,220,135.36)	(418,750.00)	123,504,076.48



Balance Sheet - Detail (Unaudited)

As Of 12/31/2021

Liability

	02 - ENTERPRISE FUND	04 - CAPITAL FUND	35 - SERIES 2018 REVENUE BOND	36 - PLANT 8 ELEVATED	Total
	(129,496.16)	-	-	-	(129,496.16)
2104 - AP PENDING	653,650.54	131,403.49	2,276.45	-	787,330.48
2222 - ACCOUNTS PAYABLE	14,315.59	-	-	-	14,315.59
2223 - CONSTRUCTION ACCT. PAYABLES	566,595.12	-	-	-	566,595.12
2225 - OTHER PAYABLES	(4,072.79)	-	-	-	(4,072.79)
2226 - CAREFLITE PAYABLE	6,214.33	-	-	-	6,214.33
2227 - OTHER PAYABLES - CLEBURNE	1,173.28	-	-	-	1,173.28
2228 - OTHER PAYABLES - BURLESON	12,089.83	-	-	-	12,089.83
2229 - OTHER PAYABLES - GODLEY	15,439.19	-	-	-	15,439.19
2230 - OTHER PAYABLES - MAYFAIR	1,640.68	-	-	-	1,640.68
2231 - OTHER PAYABLES - GRAND RANCH	1,486.26	-	-	-	1,486.26
2233 - OTHER PAYABLES - ALVARADO	(1.47)	-	-	-	(1.47)
2234 - OTHER PAYABLES - RIO VISTA	1,521.39	-	-	-	1,521.39
2351 - PAYROLL TAX PAYABLE, FED W/H	1,866.58	-	-	-	1,866.58
2353 - PAYROLL TAX PAYABLE, S/S & MED	(5,507.33)	-	-	-	(5,507.33)
2355 - PAYROLL TAX PAYABLE, STATE UNEMPLOYMENT	25,454.67	-	-	-	25,454.67
2361 - PAYROLL RETIREMENT PAYABLE	2,668.40	-	-	-	2,668.40
2363 - PAYROLL HEALTH SAVINGS PAYABLE	(5,240.35)	-	-	-	(5,240.35)
2371 - PAYROLL INS PAYABLE, HEALTH	(20,954.24)	-	-	-	(20,954.24)
2381 - PAYROLL OTHER PAYABLE	2,234.32	-	-	-	2,234.32
2404 - ACCRUED COMPENSATED ABSENCES	146,023.00	-	-	-	146,023.00
2405 - ACCRUED A/R CREDIT BALANCES	84,925.04	-	-	-	84,925.04
2408 - CARESHARE PROGRAM PAYABLE	14,053.62	-	-	-	14,053.62
2409 - REGULATORY ASSESSMENT PAYABLE	85,281.08	-	-	-	85,281.08
2414 - UN-CLAIMED FUNDS PAYABLE	10,615.02	-	-	-	10,615.02
2511 - CUSTOMER DEPOSITS	2,287,030.47	-	-	-	2,287,030.47
2525 - ACCRUED INTEREST PAYABLE	213,433.37	-	-	-	213,433.37
2531 - CURRENT BONDS PAYABLE	2,055,000.00	-	-	-	2,055,000.00
2801 - LESS: CURRENT PORTION	(2,055,000.00)	-	-	-	(2,055,000.00)
2812 - BONDS PAYABLE - SERIES 2012	5,824,044.05	-	-	-	5,824,044.05
2813 - BONDS PAYABLE - SERIES 2013	4,455,000.00	-	-	-	4,455,000.00
2818 - BONDS PAYABLE - SERIES 2018	19,065,000.00	-	-	-	19,065,000.00
2821 - BONDS PAYABLE - SERIES 2021	6,891,460.75	-	-	-	6,891,460.75
Total Liability:	40,217,944.24	131,403.49	2,276.45	-	40,351,624.18



Balance Sheet - Detail (Unaudited)

As Of 12/31/2021

Equity

	02 - ENTERPRISE FUND	04 - CAPITAL FUND	35 - SERIES 2018 REVENUE BOND	36 - PLANT 8 ELEVATED	Total
3910 - CAPITAL IN EXCESS OF MEMBERSHIP	16,329,808.61	-	-	-	16,329,808.61
3912 - BUDGETED REVENUES CONTROL	(6,614,369.58)	-	-	-	(6,614,369.58)
3913 - BUDGETED APPROPRIATIONS CONTROL	7,446,588.39	-	-	-	7,446,588.39
3914 - BUDGETED F/B FOR IS ACCOUNTS	(832,218.81)	-	-	-	(832,218.81)
3915 - CONTRIBUTED CAPITAL	27,113,965.53	-	-	-	27,113,965.53
3999 - UNRESTRICTED	39,334,903.28	94,060.54	763,253.26	-	40,192,217.08
Total Total Beginning Equity:	82,778,677.42	94,060.54	763,253.26	-	83,635,991.22
Total Revenue	23,708,964.02	-	-	-	23,708,964.02
Total Expense	15,386,194.99	1,034,174.60	6,985,665.07	418,750.00	24,192,502.94
Revenues Over/Under Expenses	8,322,769.03	(1,034,174.60)	(6,985,665.07)	(418,750.00)	(483,538.92)
Total Equity and Current Surplus (Deficit):	91,101,446.45	(940,114.06)	(6,222,411.81)	(418,750.00)	83,152,452.30
Total Liabilities, Equity and Current Surplus (Deficit):	131,319,390.69	(808,710.57)	(6,220,135.36)	(418,750.00)	123,504,076.48



Enterprise Fund - Statement of Revenue & Expenses (Unaudited)

For Fiscal: 2021 Period Ending: 12/31/2021

% of year completed: 100.00

	CURRENT MONTH				YEAR TO DATE				ANNUAL BUDGET		
	ACTUAL	BUDGETED	VARIANCE	%	ACTUAL	BUDGETED	VARIANCE	%	TOTAL	REMAINING	%
REVENUE SUMMARY											
REVENUE FROM WATER SALES OPERATIONS	1,438,215.67	1,253,990.48	184,225.19	15	17,575,709.21	16,525,400.14	1,050,309.07	106	16,525,400.14	1,050,309.07	(6)
REVENUE FROM SEWER SALES OPERATIONS	132,370.53	123,876.00	8,494.53	7	1,606,579.21	1,480,000.00	126,579.21	109	1,480,000.00	126,579.21	(9)
REVENUE FROM CHARGES AND FEES	71,705.93	51,308.10	20,397.83	40	937,904.77	613,000.00	324,904.77	153	613,000.00	324,904.77	(53)
REVENUE FROM OTHER SOURCES	10,675.99	24,691.50	(14,015.51)	(57)	164,741.50	295,000.00	(130,258.50)	56	295,000.00	(130,258.50)	44
REVENUE FROM CAPITAL CONTRIBUTIONS	153,120.00	106,935.12	46,184.88	43	3,342,095.86	1,277,600.00	2,064,495.86	262	1,277,600.00	2,064,495.86	(162)
REVENUE FROM MISC SOURCES	36,408.34	669.60	35,738.74	5,337	81,933.47	8,000.00	73,933.47	1,024	8,000.00	73,933.47	(924)
TOTAL REVENUE	1,842,496.46	1,561,470.80	281,025.66	18	23,708,964.02	20,199,000.14	3,509,963.88	117	20,199,000.14	3,509,963.88	(17)
EXPENSE SUMMARY											
PERSONNEL - SALARIES AND WAGES	317,514.91	216,615.03	(100,899.88)	(47)	2,584,084.48	2,587,988.10	3,903.62	100	2,587,988.10	(3,903.62)	-
PERSONNEL BENEFITS	98,223.85	79,075.47	(19,148.38)	(24)	877,319.66	944,756.00	67,436.34	93	944,756.00	(67,436.34)	7
WATER PURCHASE	545,423.39	480,000.00	(65,423.39)	(14)	6,150,879.22	6,200,000.00	49,120.78	99	6,200,000.00	(49,120.78)	1
SUPPLIES	115,837.31	88,404.37	(27,432.94)	(31)	1,313,335.01	1,056,760.00	(256,575.01)	124	1,056,760.00	256,575.01	(24)
MAINTENANCE & REPAIR	336,571.57	117,844.13	(218,727.44)	(186)	1,593,479.52	1,408,850.00	(184,629.52)	113	1,408,850.00	184,629.52	(13)
CONTRACTUAL & MISCELLANEOUS SERVICES	209,065.12	154,609.44	(54,455.68)	(35)	2,012,409.48	1,849,665.00	(162,744.48)	109	1,849,665.00	162,744.48	(9)
CAPITAL EXPENDITURES	10,294.00	32,292.54	21,998.54	68	367,718.28	385,930.00	18,211.72	95	385,930.00	(18,211.72)	5
MISCELLANEOUS & SUNDRY CHARGES	304,658.62	3,010,322.40	2,705,663.78	90	854,687.62	3,557,029.00	2,702,341.38	24	3,557,029.00	(2,702,341.38)	76
TOTAL EXPENSE	1,937,588.77	4,179,163.38	2,241,574.61	54	15,753,913.27	17,990,978.10	2,237,064.83	88	17,990,978.10	(2,237,064.83)	12
REVENUE OVER/(UNDER) EXPENDITURE	(95,092.31)	(2,617,692.58)	2,522,600.27		7,955,050.75	2,208,022.04	5,747,028.71		2,208,022.04	1,272,899.05	



Enterprise Fund - Statement of Revenue & Expenses (Unaudited)

For Fiscal: 2021 Period Ending: 12/31/2021

% of year completed: 100.00

ACCT#	ACCOUNT NAME	CURRENT MONTH				YEAR TO DATE				ANNUAL BUDGET		
		ACTUAL	BUDGETED	VARIANCE	%	ACTUAL	BUDGETED	VARIANCE	%	TOTAL	REMAINING	%
REVENUE												
02-00-4111-00	WATER SALES - UTILITY	1,225,983.44	1,108,320.61	117,662.83	11	15,289,400.31	14,633,937.84	655,462.47	104	14,633,937.84	655,462.47	(4)
02-00-4113-00	WATER SALES - WHOLESALE	173,374.44	121,647.97	51,726.47	43	1,896,691.47	1,604,462.30	292,229.17	118	1,604,462.30	292,229.17	(18)
02-00-4115-00	WATER SALES - HYDRANT	15,739.89	6,026.40	9,713.49	161	121,522.44	72,000.00	49,522.44	169	72,000.00	49,522.44	(69)
02-00-4119-00	WATER SALES - PENALTIES	23,117.90	17,995.50	5,122.40	28	268,094.99	215,000.00	53,094.99	125	215,000.00	53,094.99	(25)
02-00-4212-00	SEWER SALES - UTILITY	124,551.87	116,510.40	8,041.47	7	1,519,461.77	1,392,000.00	127,461.77	109	1,392,000.00	127,461.77	(9)
02-00-4214-00	SEWER SALES - PENALTIES	2,569.16	2,511.00	58.16	2	22,188.44	30,000.00	(7,811.56)	74	30,000.00	(7,811.56)	26
02-00-4216-00	SEWER SALES - COLLECTION FEES	4,049.50	3,348.00	701.50	21	46,129.00	40,000.00	6,129.00	115	40,000.00	6,129.00	(15)
02-00-4218-00	SEWER SALES - INSPECTION FEES	-	401.76	(401.76)	(100)	5,550.00	4,800.00	750.00	116	4,800.00	750.00	(16)
02-00-4220-00	SEWER SALES - INTERCEPTOR FEES	1,200.00	1,104.84	95.16	9	13,250.00	13,200.00	50.00	100	13,200.00	50.00	-
02-00-4221-00	SEWER - DEBT REDUCTIONS	-	-	-	-	-	-	-	-	-	-	-
02-00-4311-00	CHARGES - LOCK	13,200.00	6,361.20	6,838.80	108	83,325.00	76,000.00	7,325.00	110	76,000.00	7,325.00	(10)
02-00-4313-00	CHARGES - NSF	275.00	326.43	(51.43)	(16)	1,875.00	3,900.00	(2,025.00)	48	3,900.00	(2,025.00)	52
02-00-4315-00	CHARGES - SERVICE	9,853.23	7,273.53	2,579.70	35	109,587.49	86,900.00	22,687.49	126	86,900.00	22,687.49	(26)
02-00-4317-00	FEES - AFTER HOURS	600.00	518.94	81.06	16	6,150.00	6,200.00	(50.00)	99	6,200.00	(50.00)	1
02-00-4319-00	FEES - C/C CONVENIENCE	-	-	-	-	-	-	-	-	-	-	-
02-00-4321-00	FEES - INTEREST INDICATION	4,725.00	3,348.00	1,377.00	41	77,520.00	40,000.00	37,520.00	194	40,000.00	37,520.00	(94)
02-00-4323-00	FEES - INSTALLATION	38,446.40	33,480.00	4,966.40	15	583,413.96	400,000.00	183,413.96	146	400,000.00	183,413.96	(46)
02-00-4325-00	FEES - INSPECTIONS	4,606.30	-	4,606.30	-	76,033.32	-	76,033.32	-	-	76,033.32	-
02-00-4327-00	FEES - LATE PAYMENTS	-	-	-	-	-	-	-	-	-	-	-
02-00-4412-00	CONTRACT WATER RIGHTS SALES	-	-	-	-	-	-	-	-	-	-	-
02-00-4414-00	MINERAL ROYALTY	183.64	-	183.64	-	1,104.73	-	1,104.73	-	-	1,104.73	-
02-00-4415-00	INTEREST INCOME	3,742.35	12,555.00	(8,812.65)	(70)	45,316.77	150,000.00	(104,683.23)	30	150,000.00	(104,683.23)	70
02-00-4416-00	RENTAL INCOME	6,750.00	10,044.00	(3,294.00)	(33)	118,320.00	120,000.00	(1,680.00)	99	120,000.00	(1,680.00)	1
02-00-4418-00	SALE OF ASSETS	-	2,092.50	(2,092.50)	(100)	-	25,000.00	(25,000.00)	-	25,000.00	(25,000.00)	100
02-00-4511-00	CAPITAL CONTRIBUTIONS	-	-	-	-	82,442.80	-	82,442.80	-	-	82,442.80	-
02-00-4511-36	CAPITAL CONTRIBUTIONS - PLANT 8	21,200.00	-	21,200.00	-	785,491.00	-	785,491.00	-	-	785,491.00	-
02-00-4511-37	CAPITAL CONTRIBUTIONS - PLANT 13	100,800.00	-	100,800.00	-	100,800.00	-	100,800.00	-	-	100,800.00	-
02-00-4513-00	SYSTEM DEVELOPMENT FEES - WATER	25,120.00	92,404.80	(67,284.80)	(73)	2,097,042.06	1,104,000.00	993,042.06	190	1,104,000.00	993,042.06	(90)
02-00-4515-00	SYSTEM DEVELOPMENT FEES - SEWER	6,000.00	14,530.32	(8,530.32)	(59)	276,320.00	173,600.00	102,720.00	159	173,600.00	102,720.00	(59)
02-00-4919-00	MISCELLANEOUS INCOME	36,408.34	669.60	35,738.74	5,337	81,933.47	8,000.00	73,933.47	1	8,000.00	73,933.47	(924)
TOTAL REVENUE		1,842,496.46	1,561,470.80	281,025.66	18	23,708,964.02	20,199,000.14	3,509,963.88	117	20,199,000.14	3,509,963.88	(17)



Enterprise Fund - Statement of Revenue & Expenses (Unaudited)

For Fiscal: 2021 Period Ending: 12/31/2021

% of year completed: 100.00

ACCT#	ACCOUNT NAME	CURRENT MONTH				YEAR TO DATE				ANNUAL BUDGET		
		ACTUAL	BUDGETED	VARIANCE	%	ACTUAL	BUDGETED	VARIANCE	%	TOTAL	REMAINING	%
EXPENSE												
<u>DIRECTORS</u>												
02-10-5422-00	OFFICE SUPPLIES	-	25.11	25.11	100	300.59	300.00	(0.59)	100	300.00	0.59	-
02-10-5424-00	POSTAGE & DELIVERY	-	-	-	-	-	-	-	-	-	-	-
02-10-5442-00	UNIFORMS	-	50.22	50.22	100	-	600.00	600.00	-	600.00	(600.00)	100
02-10-5498-00	OTHER SUPPLIES	51.65	16.74	(34.91)	(209)	160.00	200.00	40.00	80	200.00	(40.00)	20
02-10-5743-00	INSURANCE	-	-	-	-	-	-	-	-	-	-	-
02-10-5755-00	PROFESSIONAL SERVICES	-	-	-	-	-	-	-	-	-	-	-
02-10-5783-00	TRAINING	-	100.88	100.88	100	1,590.00	1,200.00	(390.00)	132	1,200.00	390.00	(32)
02-10-5785-00	TRAVEL	-	208.59	208.59	100	2,022.67	2,500.00	477.33	81	2,500.00	(477.33)	19
02-10-5799-00	OTHER MISC SERVICES	1,500.00	1,000.88	(499.12)	(50)	14,063.82	12,000.00	(2,063.82)	117	12,000.00	2,063.82	(17)
TOTAL DIRECTORS		1,551.65	1,402.42	(149.23)	(11)	18,137.08	16,800.00	(1,337.08)	108	16,800.00	1,337.08	(8)
<u>ADMINISTRATION</u>												
02-12-5111-00	PERSONNEL	34,248.00	15,986.74	(18,261.26)	(114)	214,354.90	191,000.04	(23,354.86)	112	191,000.04	23,354.86	(12)
02-12-5121-00	OVERTIME	-	-	-	-	-	-	-	-	-	-	-
02-12-5131-00	NON-CASH BENEFITS	-	-	-	-	-	-	-	-	-	-	-
02-12-5212-00	CONTRIBUTED, SOCIAL SECURITY	2,219.00	977.47	(1,241.53)	(127)	12,865.51	11,678.16	(1,187.35)	110	11,678.16	1,187.35	(10)
02-12-5214-00	CONTRIBUTED, MEDICARE	518.97	231.91	(287.06)	(124)	3,008.98	2,769.50	(239.48)	109	2,769.50	239.48	(9)
02-12-5222-00	CONTRIBUTED, RETIREMENT	2,519.61	1,406.16	(1,113.45)	(79)	16,140.16	16,800.00	659.84	96	16,800.00	(659.84)	4
02-12-5224-00	CONTRIBUTED, HEALTH SAVINGS	519.21	418.94	(100.27)	(24)	3,211.43	5,000.00	1,788.57	64	5,000.00	(1,788.57)	36
02-12-5232-00	CONTRIBUTED, HEALTH INS	2,789.25	1,946.61	(842.64)	(43)	17,565.90	23,256.47	5,690.57	76	23,256.47	(5,690.57)	24
02-12-5234-00	CONTRIBUTED, DENTAL INS	189.24	75.33	(113.91)	(151)	1,267.28	900.00	(367.28)	141	900.00	367.28	(41)
02-12-5236-00	CONTRIBUTED, VISION INS	66.45	30.22	(36.23)	(120)	393.86	360.00	(33.86)	109	360.00	33.86	(9)
02-12-5242-00	CONTRIBUTED, AD&D & LIFE INS	48.60	21.09	(27.51)	(130)	301.51	250.00	(51.51)	121	250.00	51.51	(21)
02-12-5244-00	CONTRIBUTED, LTD INS	155.99	-	(155.99)	-	155.99	-	(155.99)	-	-	155.99	-
02-12-5292-00	UNEMPLOYMENT INS, TEXAS	136.83	83.81	(53.02)	(63)	586.77	1,000.00	413.23	59	1,000.00	(413.23)	41
02-12-5422-00	OFFICE SUPPLIES	904.49	625.22	(279.27)	(45)	52,105.58	7,500.00	(44,605.58)	695	7,500.00	44,605.58	(595)
02-12-5424-00	POSTAGE & DELIVERY	-	16.63	16.63	100	106.93	200.00	93.07	53	200.00	(93.07)	47
02-12-5428-00	SMALL TOOLS	-	-	-	-	-	-	-	-	-	-	-
02-12-5438-00	FUEL	216.04	418.83	202.79	48	3,247.43	5,000.00	1,752.57	65	5,000.00	(1,752.57)	35
02-12-5440-00	EMPLOYEE DUES & LICENSES	-	602.42	602.42	100	8,102.77	7,200.00	(902.77)	113	7,200.00	902.77	(13)
02-12-5442-00	UNIFORMS	-	100.44	100.44	100	362.55	1,200.00	837.45	30	1,200.00	(837.45)	70
02-12-5498-00	OTHER SUPPLIES	321.69	21.42	(300.27)	(1,402)	922.33	250.00	(672.33)	369	250.00	672.33	(269)
02-12-5505-00	M&R - STRUCTURES	-	-	-	-	-	-	-	-	-	-	-
02-12-5507-00	M&R - GROUNDS	-	-	-	-	-	-	-	-	-	-	-
02-12-5509-00	M&R - OFFICE EQUIPMENT/SOFTWARE	7,695.00	1,842.61	(5,852.39)	(318)	28,401.18	22,000.00	(6,401.18)	129	22,000.00	6,401.18	(29)
02-12-5525-00	M&R - VEHICLES	79.00	42.07	(36.93)	(88)	388.65	500.00	111.35	78	500.00	(111.35)	22
02-12-5703-00	ADVERTISING	322.00	83.92	(238.08)	(284)	808.41	1,000.00	191.59	81	1,000.00	(191.59)	19



Enterprise Fund - Statement of Revenue & Expenses (Unaudited)

For Fiscal: 2021 Period Ending: 12/31/2021

% of year completed: 100.00

ACCT#	ACCOUNT NAME	CURRENT MONTH				YEAR TO DATE				ANNUAL BUDGET		
		ACTUAL	BUDGETED	VARIANCE	%	ACTUAL	BUDGETED	VARIANCE	%	TOTAL	REMAINING	%
02-12-5727-00	COMMUNICATION	55.96	100.44	44.48	44	913.80	1,200.00	286.20	76	1,200.00	(286.20)	24
02-12-5743-00	INSURANCE	-	-	-	-	-	-	-	-	-	-	-
02-12-5747-00	LEGAL SERVICES	40,340.96	8,355.37	(31,985.59)	(383)	139,076.16	100,000.00	(39,076.16)	139	100,000.00	39,076.16	(39)
02-12-5753-00	LICENSES, PERMITS & FEES	-	-	-	-	246.81	-	(246.81)	-	-	246.81	-
02-12-5755-00	PROFESSIONAL SERVICES	3,132.50	-	(3,132.50)	-	7,632.50	-	(7,632.50)	-	-	7,632.50	-
02-12-5761-00	PUBLIC RELATIONS	993.55	5,017.93	4,024.38	80	30,517.50	60,000.00	29,482.50	51	60,000.00	(29,482.50)	49
02-12-5783-00	TRAINING	310.00	125.88	(184.12)	(146)	1,225.71	1,500.00	274.29	82	1,500.00	(274.29)	18
02-12-5784-00	EE MISC EXPENSE	6,934.68	837.44	(6,097.24)	(728)	13,759.40	10,000.00	(3,759.40)	138	10,000.00	3,759.40	(38)
02-12-5785-00	TRAVEL	192.62	166.96	(25.66)	(15)	3,089.68	2,000.00	(1,089.68)	154	2,000.00	1,089.68	(54)
02-12-5799-00	OTHER MISC SERVICES	520.00	2,084.25	1,564.25	75	25,854.52	25,000.00	(854.52)	103	25,000.00	854.52	(3)
02-12-5881-00	CAPITAL - OFFICE EQUIPMENT/SOFTWARE	-	-	-	-	13,581.00	-	(13,581.00)	-	-	13,581.00	-
02-12-5891-00	CAPITAL - VEHICLES	-	-	-	-	-	-	-	-	-	-	-
02-12-5920-00	CONTINGENCY	-	-	-	-	-	-	-	-	-	-	-
TOTAL ADMINISTRATION		105,429.64	41,620.11	(63,809.53)	(153)	600,195.20	497,564.17	(102,631.03)	121	497,564.17	102,631.03	(21)
HUMAN RESOURCE												
02-14-5111-00	PERSONNEL	7,552.80	4,687.57	(2,865.23)	(61)	66,288.50	56,004.00	(10,284.50)	118	56,004.00	10,284.50	(18)
02-14-5121-00	OVERTIME	-	-	-	-	-	-	-	-	-	-	-
02-14-5212-00	CONTRIBUTED, SOCIAL SECURITY	394.39	251.10	(143.29)	(57)	3,723.65	3,000.00	(723.65)	124	3,000.00	723.65	(24)
02-14-5214-00	CONTRIBUTED, MEDICARE	92.23	68.02	(24.21)	(36)	870.86	812.06	(58.80)	107	812.06	58.80	(7)
02-14-5222-00	CONTRIBUTED, RETIREMENT	-	602.64	602.64	100	5,136.04	7,200.00	2,063.96	71	7,200.00	(2,063.96)	29
02-14-5224-00	CONTRIBUTED, HEALTH SAVINGS	346.14	284.14	(62.00)	(22)	3,307.60	3,400.00	92.40	97	3,400.00	(92.40)	3
02-14-5232-00	CONTRIBUTED, HEALTH INS	1,122.48	648.91	(473.57)	(73)	10,580.46	7,752.16	(2,828.30)	136	7,752.16	2,828.30	(36)
02-14-5234-00	CONTRIBUTED, DENTAL INS	88.32	83.48	(4.84)	(6)	913.68	1,000.00	86.32	91	1,000.00	(86.32)	9
02-14-5236-00	CONTRIBUTED, VISION INS	12.45	25.11	12.66	50	190.99	300.00	109.01	64	300.00	(109.01)	36
02-14-5242-00	CONTRIBUTED, AD&D & LIFE INS	16.20	16.74	0.54	3	176.40	200.00	23.60	88	200.00	(23.60)	12
02-14-5244-00	CONTRIBUTED, LTD INS	-	-	-	-	-	-	-	-	-	-	-
02-14-5292-00	UNEMPLOYMENT INS, TEXAS	-	25.22	25.22	100	133.75	300.00	166.25	45	300.00	(166.25)	55
02-14-5422-00	OFFICE SUPPLIES	16.78	50.22	33.44	67	1,918.75	600.00	(1,318.75)	320	600.00	1,318.75	(220)
02-14-5424-00	POSTAGE & DELIVERY	-	-	-	-	-	-	-	-	-	-	-
02-14-5428-00	SMALL TOOLS	-	-	-	-	-	-	-	-	-	-	-
02-14-5430-00	MINOR EQUIPMENT	-	-	-	-	-	-	-	-	-	-	-
02-14-5440-00	EMPLOYEE DUES & LICENSES	-	71.09	71.09	100	740.99	850.00	109.01	87	850.00	(109.01)	13
02-14-5442-00	UNIFORMS	-	50.22	50.22	100	49.78	600.00	550.22	8	600.00	(550.22)	92
02-14-5498-00	OTHER SUPPLIES	-	83.92	83.92	100	791.45	1,000.00	208.55	79	1,000.00	(208.55)	21
02-14-5509-00	M&R - OFFICE EQUIPMENT/SOFTWARE	239.10	25.98	(213.12)	(820)	1,088.09	200.00	(888.09)	544	200.00	888.09	(444)
02-14-5703-00	ADVERTISING	106.60	333.92	227.32	68	4,424.40	4,000.00	(424.40)	111	4,000.00	424.40	(11)
02-14-5727-00	COMMUNICATION	-	-	-	-	-	-	-	-	-	-	-
02-14-5743-00	INSURANCE	-	-	-	-	-	-	-	-	-	-	-
02-14-5747-00	LEGAL SERVICES	-	-	-	-	-	-	-	-	-	-	-



Enterprise Fund - Statement of Revenue & Expenses (Unaudited)

For Fiscal: 2021 Period Ending: 12/31/2021

% of year completed: 100.00

ACCT#	ACCOUNT NAME	CURRENT MONTH				YEAR TO DATE				ANNUAL BUDGET		
		ACTUAL	BUDGETED	VARIANCE	%	ACTUAL	BUDGETED	VARIANCE	%	TOTAL	REMAINING	%
02-14-5753-00	LICENSES, PERMITS & FEES	-	-	-	-	-	-	-	-	-	-	-
02-14-5755-00	PROFESSIONAL SERVICES	-	83.37	83.37	100	2,684.00	1,000.00	(1,684.00)	268	1,000.00	1,684.00	(168)
02-14-5761-00	PUBLIC RELATIONS	-	50.22	50.22	100	105.45	600.00	494.55	18	600.00	(494.55)	82
02-14-5783-00	TRAINING	-	518.94	518.94	100	3,195.50	6,200.00	3,004.50	52	6,200.00	(3,004.50)	48
02-14-5784-00	EE MISC EXPENSE	377.92	200.88	(177.04)	(88)	2,352.61	2,400.00	47.39	98	2,400.00	(47.39)	2
02-14-5785-00	TRAVEL	-	166.96	166.96	100	1,739.65	2,000.00	260.35	87	2,000.00	(260.35)	13
02-14-5799-00	OTHER MISC SERVICES	-	200.88	200.88	100	707.06	2,400.00	1,692.94	29	2,400.00	(1,692.94)	71
02-14-5881-00	CAPITAL - OFFICE EQUIPMENT/SOFTWARE	-	-	-	-	-	-	-	-	-	-	-
TOTAL HUMAN RESOURCE		10,365.41	8,529.53	(1,835.88)	(22)	111,119.66	101,818.22	(9,301.44)	109	101,818.22	9,301.44	(9)
FINANCE												
02-16-5111-00	PERSONNEL	26,974.08	18,664.11	(8,309.97)	(45)	215,057.24	222,987.24	7,930.00	96	222,987.24	(7,930.00)	4
02-16-5121-00	OVERTIME	-	-	-	-	-	-	-	-	-	-	-
02-16-5131-00	NON-CASH BENEFITS	-	-	-	-	-	-	-	-	-	-	-
02-16-5212-00	CONTRIBUTED, SOCIAL SECURITY	1,671.76	803.52	(868.24)	(108)	12,370.84	9,600.00	(2,770.84)	129	9,600.00	2,770.84	(29)
02-16-5214-00	CONTRIBUTED, MEDICARE	390.98	270.68	(120.30)	(44)	2,893.12	3,233.31	340.19	89	3,233.31	(340.19)	11
02-16-5222-00	CONTRIBUTED, RETIREMENT	1,550.98	875.84	(675.14)	(77)	9,375.84	10,463.00	1,087.16	90	10,463.00	(1,087.16)	10
02-16-5224-00	CONTRIBUTED, HEALTH SAVINGS	519.21	703.08	183.87	26	7,057.50	8,400.00	1,342.50	84	8,400.00	(1,342.50)	16
02-16-5232-00	CONTRIBUTED, HEALTH INS	3,214.80	2,595.52	(619.28)	(24)	32,982.82	31,008.63	(1,974.19)	106	31,008.63	1,974.19	(6)
02-16-5234-00	CONTRIBUTED, DENTAL INS	221.04	167.07	(53.97)	(32)	2,232.27	2,000.00	(232.27)	112	2,000.00	232.27	(12)
02-16-5236-00	CONTRIBUTED, VISION INS	66.45	41.85	(24.60)	(59)	556.50	500.00	(56.50)	111	500.00	56.50	(11)
02-16-5242-00	CONTRIBUTED, AD&D & LIFE INS	48.60	41.85	(6.75)	(16)	518.40	500.00	(18.40)	104	500.00	18.40	(4)
02-16-5244-00	CONTRIBUTED, LTD INS	-	-	-	-	-	-	-	-	-	-	-
02-16-5292-00	UNEMPLOYMENT INS, TEXAS	161.38	100.66	(60.72)	(60)	797.27	1,200.00	402.73	66	1,200.00	(402.73)	34
02-16-5422-00	OFFICE SUPPLIES	33.95	50.22	16.27	32	9,520.76	600.00	(8,920.76)	2	600.00	8,920.76	(1)
02-16-5424-00	POSTAGE & DELIVERY	-	8.37	8.37	100	-	100.00	100.00	-	100.00	(100.00)	100
02-16-5438-00	FUEL	114.71	84.25	(30.46)	(36)	1,038.20	1,000.00	(38.20)	104	1,000.00	38.20	(4)
02-16-5440-00	EMPLOYEE DUES & LICENSES	315.64	50.22	(265.42)	(529)	771.64	600.00	(171.64)	129	600.00	171.64	(29)
02-16-5442-00	UNIFORMS	-	50.22	50.22	100	101.64	600.00	498.36	17	600.00	(498.36)	83
02-16-5498-00	OTHER SUPPLIES	146.31	42.18	(104.13)	(247)	618.95	500.00	(118.95)	124	500.00	118.95	(24)
02-16-5509-00	M&R - OFFICE EQUIPMENT/SOFTWARE	-	4,175.98	4,175.98	100	70,371.96	50,000.00	(20,371.96)	141	50,000.00	20,371.96	(41)
02-16-5525-00	M&R - VEHICLES	-	100.44	100.44	100	1,129.30	1,200.00	70.70	94	1,200.00	(70.70)	6
02-16-5701-00	ACCOUNTING	-	4,603.50	4,603.50	100	27,016.37	55,000.00	27,983.63	49	55,000.00	(27,983.63)	51
02-16-5713-00	BANK CHARGES	43,986.81	20,082.50	(23,904.31)	(119)	252,231.51	240,000.00	(12,231.51)	105	240,000.00	12,231.51	(5)
02-16-5715-00	BILL PROCESSING	8,438.82	8,365.27	(73.55)	(1)	100,195.14	100,000.00	(195.14)	100	100,000.00	195.14	-
02-16-5727-00	COMMUNICATION	14.95	-	(14.95)	-	317.15	-	(317.15)	-	-	317.15	-
02-16-5743-00	INSURANCE	-	-	-	-	-	-	-	-	-	-	-
02-16-5745-00	IT SERVICES	-	5,026.40	5,026.40	100	44,082.08	60,000.00	15,917.92	73	60,000.00	(15,917.92)	27
02-16-5753-00	LICENSES, PERMITS & FEES	-	-	-	-	-	-	-	-	-	-	-
02-16-5755-00	PROFESSIONAL SERVICES	300.00	5,000.00	4,700.00	94	91,875.15	60,000.00	(31,875.15)	153	60,000.00	31,875.15	(53)



Enterprise Fund - Statement of Revenue & Expenses (Unaudited)

For Fiscal: 2021 Period Ending: 12/31/2021

% of year completed: 100.00

ACCT#	ACCOUNT NAME	CURRENT MONTH				YEAR TO DATE				ANNUAL BUDGET		
		ACTUAL	BUDGETED	VARIANCE	%	ACTUAL	BUDGETED	VARIANCE	%	TOTAL	REMAINING	%
02-16-5783-00	TRAINING	-	508.94	508.94	100	3,561.34	6,080.00	2,518.66	59	6,080.00	(2,518.66)	41
02-16-5784-00	EE MISC EXPENSE	125.06	42.29	(82.77)	(196)	147.65	500.00	352.35	30	500.00	(352.35)	70
02-16-5785-00	TRAVEL	192.62	41.96	(150.66)	(359)	192.62	500.00	307.38	39	500.00	(307.38)	61
02-16-5799-00	OTHER MISC SERVICES	2,880.00	9,584.25	6,704.25	70	98,998.20	115,000.00	16,001.80	86	115,000.00	(16,001.80)	14
02-16-5881-00	CAPITAL - OFFICE EQUIPMENT/SOFTWARE	-	-	-	-	-	-	-	-	-	-	-
02-16-5891-00	CAPITAL - VEHICLES	-	-	-	-	-	-	-	-	-	-	-
TOTAL FINANCE		91,368.15	82,081.17	(9,286.98)	(11)	986,011.46	981,572.18	(4,439.28)	100	981,572.18	4,439.28	-
CUSTOMER SERVICE												
02-18-5111-00	PERSONNEL	26,951.92	25,345.37	(1,606.55)	(6)	288,271.12	302,811.24	14,540.12	95	302,811.24	(14,540.12)	5
02-18-5121-00	OVERTIME	622.13	670.37	48.24	7	7,194.92	8,000.00	805.08	90	8,000.00	(805.08)	10
02-18-5212-00	CONTRIBUTED, SOCIAL SECURITY	1,680.22	1,205.28	(474.94)	(39)	17,122.57	14,400.00	(2,722.57)	119	14,400.00	2,722.57	(19)
02-18-5214-00	CONTRIBUTED, MEDICARE	392.97	379.89	(13.08)	(3)	4,004.58	4,538.66	534.08	88	4,538.66	(534.08)	12
02-18-5222-00	CONTRIBUTED, RETIREMENT	1,979.50	2,008.80	29.30	1	22,156.24	24,000.00	1,843.76	92	24,000.00	(1,843.76)	8
02-18-5224-00	CONTRIBUTED, HEALTH SAVINGS	519.21	1,230.39	711.18	58	12,355.47	14,700.00	2,344.53	84	14,700.00	(2,344.53)	16
02-18-5232-00	CONTRIBUTED, HEALTH INS	4,206.24	4,542.02	335.78	7	56,763.23	54,265.10	(2,498.13)	105	54,265.10	2,498.13	(5)
02-18-5234-00	CONTRIBUTED, DENTAL INS	296.76	334.14	37.38	11	3,916.95	4,000.00	83.05	98	4,000.00	(83.05)	2
02-18-5236-00	CONTRIBUTED, VISION INS	135.00	83.70	(51.30)	(61)	1,311.16	1,000.00	(311.16)	131	1,000.00	311.16	(31)
02-18-5242-00	CONTRIBUTED, AD&D & LIFE INS	81.00	83.70	2.70	3	1,065.60	1,000.00	(65.60)	107	1,000.00	65.60	(7)
02-18-5244-00	CONTRIBUTED, LTD INS	-	-	-	-	-	-	-	-	-	-	-
02-18-5292-00	UNEMPLOYMENT INS, TEXAS	233.60	125.88	(107.72)	(86)	1,341.25	1,500.00	158.75	89	1,500.00	(158.75)	11
02-18-5422-00	OFFICE SUPPLIES	-	100.44	100.44	100	2,242.86	1,200.00	(1,042.86)	187	1,200.00	1,042.86	(87)
02-18-5424-00	POSTAGE & DELIVERY	-	2.12	2.12	100	2.89	25.00	22.11	12	25.00	(22.11)	88
02-18-5438-00	FUEL	36.10	250.88	214.78	86	2,032.82	3,000.00	967.18	68	3,000.00	(967.18)	32
02-18-5440-00	EMPLOYEE DUES & LICENSES	42.08	25.22	(16.86)	(67)	184.08	300.00	115.92	61	300.00	(115.92)	39
02-18-5442-00	UNIFORMS	-	150.66	150.66	100	244.44	1,800.00	1,555.56	14	1,800.00	(1,555.56)	86
02-18-5498-00	OTHER SUPPLIES	-	42.18	42.18	100	84.88	500.00	415.12	17	500.00	(415.12)	83
02-18-5509-00	M&R - OFFICE EQUIPMENT/SOFTWARE	1,013.29	3,759.35	2,746.06	73	9,482.64	45,000.00	35,517.36	21	45,000.00	(35,517.36)	79
02-18-5525-00	M&R - VEHICLES	9.58	100.44	90.86	90	1,948.29	1,200.00	(748.29)	162	1,200.00	748.29	(62)
02-18-5723-00	CASH OVER/SHORT	(0.03)	4.24	4.27	101	488.92	50.00	(438.92)	978	50.00	438.92	(878)
02-18-5727-00	COMMUNICATION	-	-	-	-	-	-	-	-	-	-	-
02-18-5743-00	INSURANCE	178.50	11.18	(167.32)	(1,497)	249.50	150.00	(99.50)	166	150.00	99.50	(66)
02-18-5747-00	LEGAL SERVICES	-	-	-	-	-	-	-	-	-	-	-
02-18-5753-00	LICENSES, PERMITS & FEES	-	-	-	-	-	-	-	-	-	-	-
02-18-5755-00	PROFESSIONAL SERVICES	-	-	-	-	292.07	-	(292.07)	-	-	292.07	-
02-18-5761-00	PUBLIC RELATIONS	-	50.22	50.22	100	964.57	600.00	(364.57)	161	600.00	364.57	(61)
02-18-5783-00	TRAINING	-	42.51	42.51	100	-	500.00	500.00	-	500.00	(500.00)	100
02-18-5784-00	EE MISC EXPENSE	-	63.27	63.27	100	189.89	750.00	560.11	25	750.00	(560.11)	75
02-18-5785-00	TRAVEL	-	41.96	41.96	100	-	500.00	500.00	-	500.00	(500.00)	100
02-18-5799-00	OTHER MISC SERVICES	-	200.88	200.88	100	242.30	2,400.00	2,157.70	10	2,400.00	(2,157.70)	90



Enterprise Fund - Statement of Revenue & Expenses (Unaudited)

For Fiscal: 2021 Period Ending: 12/31/2021

% of year completed: 100.00

ACCT#	ACCOUNT NAME	CURRENT MONTH				YEAR TO DATE				ANNUAL BUDGET		
		ACTUAL	BUDGETED	VARIANCE	%	ACTUAL	BUDGETED	VARIANCE	%	TOTAL	REMAINING	%
02-18-5881-00	CAPITAL - OFFICE EQUIPMENT/SOFTWARE	-	-	-	-	-	-	-	-	-	-	-
02-18-5891-00	CAPITAL - VEHICLES	-	-	-	-	-	-	-	-	-	-	-
TOTAL CUSTOMER SERVICE		38,378.07	40,855.09	2,477.02	6	434,153.24	488,190.00	54,036.76	89	488,190.00	(54,036.76)	11
<u>NON-DEPARTMENTAL</u>												
02-19-5422-00	OFFICE SUPPLIES	2,988.12	1,669.60	(1,318.52)	(79)	66,469.58	20,000.00	(46,469.58)	332	20,000.00	46,469.58	(232)
02-19-5424-00	POSTAGE & DELIVERY	349.68	418.72	69.04	16	5,359.89	5,000.00	(359.89)	107	5,000.00	359.89	(7)
02-19-5426-00	JANITORIAL SUPPLIES	436.07	1,250.88	814.81	65	8,933.04	15,000.00	6,066.96	60	15,000.00	(6,066.96)	40
02-19-5432-00	UTILITY - ELECTRICAL	(408.21)	2,008.80	2,417.01	120	18,036.94	24,000.00	5,963.06	75	24,000.00	(5,963.06)	25
02-19-5434-00	UTILITY - GAS	(2.00)	835.57	837.57	100	1,656.00	10,000.00	8,344.00	17	10,000.00	(8,344.00)	83
02-19-5436-00	UTILITY - GARBAGE	280.00	438.63	158.63	36	2,615.12	5,000.00	2,384.88	52	5,000.00	(2,384.88)	48
02-19-5498-00	OTHER SUPPLIES	171.30	3,333.92	3,162.62	95	29,351.02	40,000.00	10,648.98	73	40,000.00	(10,648.98)	27
02-19-5509-00	M&R - OFFICE EQUIPMENT/SOFTWARE	1,798.00	842.61	(955.39)	(113)	11,884.61	10,000.00	(1,884.61)	119	10,000.00	1,884.61	(19)
02-19-5711-00	BAD DEBTS	-	1,675.87	1,675.87	100	12,848.61	20,000.00	7,151.39	64	20,000.00	(7,151.39)	36
02-19-5727-00	COMMUNICATION	10,713.25	4,192.81	(6,520.44)	(156)	53,987.26	50,000.00	(3,987.26)	108	50,000.00	3,987.26	(8)
02-19-5743-00	INSURANCE	-	12,111.50	12,111.50	100	135,990.44	144,700.00	8,709.56	94	144,700.00	(8,709.56)	6
02-19-5799-00	OTHER MISC SERVICES	3,013.94	843.49	(2,170.45)	(257)	14,543.22	10,000.00	(4,543.22)	145	10,000.00	4,543.22	(45)
02-19-5899-00	LESS: CAPITAL EXPENDITURES	-	-	-	-	-	-	-	-	-	-	-
02-19-5901-00	DEPRECIATION EXPENSE	-	3,000,000.00	3,000,000.00	100	-	3,000,000.00	3,000,000.00	-	3,000,000.00	(3,000,000.00)	100
02-19-5903-00	DEBT AMORTIZATION	-	585.90	585.90	100	-	7,000.00	7,000.00	-	7,000.00	(7,000.00)	100
02-19-5904-00	BOND ISSUANCE COSTS	304,658.62	-	(304,658.62)	-	304,658.62	-	(304,658.62)	-	-	304,658.62	-
02-19-5905-00	INTEREST EXPENSE - SERIES 2005	-	1,374.00	1,374.00	100	3,655.00	5,029.00	1,374.00	73	5,029.00	(1,374.00)	27
02-19-5912-00	INTEREST EXPENSE - SERIES 2012	-	7,750.00	7,750.00	100	149,250.00	157,000.00	7,750.00	95	157,000.00	(7,750.00)	5
02-19-5913-00	INTEREST EXPENSE - SERIES 2013	-	612.50	612.50	100	115,387.50	116,000.00	612.50	99	116,000.00	(612.50)	1
02-19-5918-00	INTEREST EXPENSE - SERIES 2018	-	-	-	-	281,736.50	272,000.00	(9,736.50)	104	272,000.00	9,736.50	(4)
02-19-5921-00	INTEREST EXPENSE - SERIES 2021	-	-	-	-	-	-	-	-	-	-	-
TOTAL NON-DEPARTMENTAL		323,998.77	3,039,944.80	2,715,946.03	89	1,216,363.35	3,910,729.00	2,694,365.65	31	3,910,729.00	(2,694,365.65)	69
<u>WATER SYSTEMS</u>												
02-21-5111-00	PERSONNEL	102,149.58	70,555.63	(31,593.95)	(45)	810,247.52	842,958.36	32,710.84	96	842,958.36	(32,710.84)	4
02-21-5121-00	OVERTIME	11,062.32	8,592.58	(2,469.74)	(29)	119,993.60	102,694.50	(17,299.10)	117	102,694.50	17,299.10	(17)
02-21-5131-00	NON-CASH BENEFITS	-	-	-	-	-	-	-	-	-	-	-
02-21-5212-00	CONTRIBUTED, SOCIAL SECURITY	7,091.24	4,419.36	(2,671.88)	(60)	53,786.76	52,800.00	(986.76)	102	52,800.00	986.76	(2)
02-21-5214-00	CONTRIBUTED, MEDICARE	1,658.43	1,137.65	(520.78)	(46)	12,579.24	13,591.85	1,012.61	93	13,591.85	(1,012.61)	7
02-21-5222-00	CONTRIBUTED, RETIREMENT	8,641.35	7,030.80	(1,610.55)	(23)	78,607.26	84,000.00	5,392.74	94	84,000.00	(5,392.74)	6
02-21-5224-00	CONTRIBUTED, HEALTH SAVINGS	3,230.64	3,691.17	460.53	12	31,652.98	44,100.00	12,447.02	72	44,100.00	(12,447.02)	28
02-21-5232-00	CONTRIBUTED, HEALTH INS	15,587.79	13,626.05	(1,961.74)	(14)	162,083.08	162,795.29	712.21	100	162,795.29	(712.21)	-
02-21-5234-00	CONTRIBUTED, DENTAL INS	1,099.74	1,002.31	(97.43)	(10)	11,850.21	12,000.00	149.79	99	12,000.00	(149.79)	1
02-21-5236-00	CONTRIBUTED, VISION INS	309.40	250.99	(58.41)	(23)	3,038.75	3,000.00	(38.75)	101	3,000.00	38.75	(1)
02-21-5242-00	CONTRIBUTED, AD&D & LIFE INS	232.20	210.99	(21.21)	(10)	2,220.30	2,520.00	299.70	88	2,520.00	(299.70)	12



Enterprise Fund - Statement of Revenue & Expenses (Unaudited)

For Fiscal: 2021 Period Ending: 12/31/2021

% of year completed: 100.00

ACCT#	ACCOUNT NAME	CURRENT MONTH				YEAR TO DATE				ANNUAL BUDGET		
		ACTUAL	BUDGETED	VARIANCE	%	ACTUAL	BUDGETED	VARIANCE	%	TOTAL	REMAINING	%
02-21-5244-00	CONTRIBUTED, LTD INS	-	-	-	-	-	-	-	-	-	-	-
02-21-5292-00	UNEMPLOYMENT INS, TEXAS	301.34	419.27	117.93	28	3,208.71	5,000.00	1,791.29	64	5,000.00	(1,791.29)	36
02-21-5311-00	PURCHASED WATER - BRA RAW WATER	64,658.69	70,000.00	5,341.31	8	751,004.05	760,000.00	8,995.95	99	760,000.00	(8,995.95)	1
02-21-5313-00	PURCHASED WATER - BRPUA	173,135.00	170,000.00	(3,135.00)	(2)	1,294,141.16	2,040,000.00	745,858.84	63	2,040,000.00	(745,858.84)	37
02-21-5317-00	PURCHASED WATER - MANSFIELD	307,629.70	240,000.00	(67,629.70)	(28)	3,970,542.00	3,264,000.00	(706,542.00)	122	3,264,000.00	706,542.00	(22)
02-21-5319-00	PURCHASED WATER - PGCD	-	-	-	-	135,192.01	136,000.00	807.99	99	136,000.00	(807.99)	1
02-21-5422-00	OFFICE SUPPLIES	279.11	100.44	(178.67)	(178)	3,884.67	1,200.00	(2,684.67)	324	1,200.00	2,684.67	(224)
02-21-5424-00	POSTAGE & DELIVERY	-	126.10	126.10	100	81.23	1,500.00	1,418.77	5	1,500.00	(1,418.77)	95
02-21-5426-00	JANITORIAL SUPPLIES	73.34	21.31	(52.03)	(244)	113.26	250.00	136.74	45	250.00	(136.74)	55
02-21-5428-00	SMALL TOOLS	239.23	208.37	(30.86)	(15)	2,877.92	2,500.00	(377.92)	115	2,500.00	377.92	(15)
02-21-5430-00	MINOR EQUIPMENT	3,840.00	-	(3,840.00)	-	3,840.00	-	(3,840.00)	-	-	3,840.00	-
02-21-5432-00	UTILITY - ELECTRICAL	(67,290.76)	42,184.80	109,475.56	260	460,928.89	504,000.00	43,071.11	91	504,000.00	(43,071.11)	9
02-21-5438-00	FUEL	5,590.90	5,500.45	(90.45)	(2)	63,014.05	65,715.00	2,700.95	96	65,715.00	(2,700.95)	4
02-21-5440-00	EMPLOYEE DUES & LICENSES	311.00	250.77	(60.23)	(24)	2,425.00	3,000.00	575.00	81	3,000.00	(575.00)	19
02-21-5442-00	UNIFORMS	861.96	1,088.10	226.14	21	10,480.05	13,000.00	2,519.95	81	13,000.00	(2,519.95)	19
02-21-5444-00	CHEMICALS/LAB SUPPLIES	3,753.84	250.00	(3,503.84)	(1,402)	28,917.19	3,000.00	(25,917.19)	964	3,000.00	25,917.19	(864)
02-21-5498-00	OTHER SUPPLIES	885.00	3,338.43	2,453.43	73	28,825.36	40,000.00	11,174.64	72	40,000.00	(11,174.64)	28
02-21-5507-00	M&R - GROUNDS	-	-	-	-	-	-	-	-	-	-	-
02-21-5509-00	M&R - OFFICE EQUIPMENT/SOFTWARE	-	3,759.35	3,759.35	100	32,776.45	45,000.00	12,223.55	73	45,000.00	(12,223.55)	27
02-21-5511-00	M&R - EQUIPMENT	4,768.77	2,097.34	(2,671.43)	(127)	18,246.09	25,000.00	6,753.91	73	25,000.00	(6,753.91)	27
02-21-5513-00	M&R - WATER SYSTEM	221,192.02	21,510.90	(199,681.12)	(928)	396,104.59	257,000.00	(139,104.59)	154	257,000.00	139,104.59	(54)
02-21-5515-00	M&R - WATER PLANT SITE	31,857.96	12,550.60	(19,307.36)	(154)	351,740.95	150,000.00	(201,740.95)	234	150,000.00	201,740.95	(134)
02-21-5521-00	M&R - TRANSMISSION SYSTEM	-	-	-	-	-	-	-	-	-	-	-
02-21-5523-00	M&R - TRANSMISSION PLANT	-	-	-	-	-	-	-	-	-	-	-
02-21-5525-00	M&R - VEHICLES	4,312.87	4,173.67	(139.20)	(3)	55,170.76	50,000.00	(5,170.76)	110	50,000.00	5,170.76	(10)
02-21-5703-00	ADVERTISING	-	58.59	58.59	100	398.50	700.00	301.50	57	700.00	(301.50)	43
02-21-5727-00	COMMUNICATION	204.95	100.44	(104.51)	(104)	3,124.51	1,200.00	(1,924.51)	260	1,200.00	1,924.51	(160)
02-21-5735-00	ENGINEERING SERVICES	-	2,500.00	2,500.00	100	29,569.15	30,000.00	430.85	99	30,000.00	(430.85)	1
02-21-5741-00	INSTALLATION	-	-	-	-	-	-	-	-	-	-	-
02-21-5743-00	INSURANCE	-	-	-	-	-	-	-	-	-	-	-
02-21-5745-00	IT SERVICES	-	-	-	-	450.00	-	(450.00)	-	-	450.00	-
02-21-5747-00	LEGAL SERVICES	-	-	-	-	-	-	-	-	-	-	-
02-21-5753-00	LICENSES, PERMITS & FEES	-	3,933.02	3,933.02	100	47,417.50	47,000.00	(417.50)	101	47,000.00	417.50	(1)
02-21-5755-00	PROFESSIONAL SERVICES	-	250.00	250.00	100	3,131.40	3,000.00	(131.40)	104	3,000.00	131.40	(4)
02-21-5773-00	SAMPLING/TESTING SERVICES	2,901.68	4,017.60	1,115.92	28	29,509.11	48,000.00	18,490.89	61	48,000.00	(18,490.89)	39
02-21-5781-00	TANK INSPECTION	7,200.00	291.63	(6,908.37)	(2,369)	11,535.00	3,500.00	(8,035.00)	330	3,500.00	8,035.00	(230)
02-21-5783-00	TRAINING	-	1,087.77	1,087.77	100	9,927.63	13,000.00	3,072.37	76	13,000.00	(3,072.37)	24
02-21-5784-00	EE MISC EXPENSE	40.46	207.24	166.78	80	1,837.36	2,475.00	637.64	74	2,475.00	(637.64)	26
02-21-5785-00	TRAVEL	16.10	208.59	192.49	92	2,166.02	2,500.00	333.98	87	2,500.00	(333.98)	13
02-21-5799-00	OTHER MISC SERVICES	-	200.88	200.88	100	8,006.50	2,400.00	(5,606.50)	334	2,400.00	5,606.50	(234)



Enterprise Fund - Statement of Revenue & Expenses (Unaudited)

For Fiscal: 2021 Period Ending: 12/31/2021

% of year completed: 100.00

ACCT#	ACCOUNT NAME	CURRENT MONTH				YEAR TO DATE				ANNUAL BUDGET		
		ACTUAL	BUDGETED	VARIANCE	%	ACTUAL	BUDGETED	VARIANCE	%	TOTAL	REMAINING	%
02-21-5871-00	CAPITAL - EQUIPMENT	-	7,136.50	7,136.50	100	54,966.53	85,000.00	30,033.47	65	85,000.00	(30,033.47)	35
02-21-5881-00	CAPITAL - OFFICE EQUIPMENT/SOFTWARE	-	-	-	-	-	-	-	-	-	-	-
02-21-5891-00	CAPITAL - VEHICLES	-	16,745.17	16,745.17	100	195,223.00	200,000.00	4,777.00	98	200,000.00	(4,777.00)	2
TOTAL WATER SYSTEMS		917,825.85	724,834.86	(192,990.99)	(27)	9,296,836.30	9,125,400.00	(171,436.30)	102	9,125,400.00	171,436.30	(2)
WASTEWATER SYSTEMS												
02-23-5111-00	PERSONNEL	17,181.88	21,320.83	4,138.95	19	192,122.03	254,727.96	62,605.93	75	254,727.96	(62,605.93)	25
02-23-5121-00	OVERTIME	2,862.97	1,257.37	(1,605.60)	(128)	21,883.98	15,000.00	(6,883.98)	146	15,000.00	6,883.98	(46)
02-23-5131-00	NON-CASH BENEFITS	-	-	-	-	-	-	-	-	-	-	-
02-23-5212-00	CONTRIBUTED, SOCIAL SECURITY	1,241.01	1,425.67	184.66	13	12,598.95	17,032.36	4,433.41	74	17,032.36	(4,433.41)	26
02-23-5214-00	CONTRIBUTED, MEDICARE	290.23	333.48	43.25	13	2,946.52	3,983.61	1,037.09	74	3,983.61	(1,037.09)	26
02-23-5222-00	CONTRIBUTED, RETIREMENT	-	753.30	753.30	100	4,820.14	9,000.00	4,179.86	54	9,000.00	(4,179.86)	46
02-23-5224-00	CONTRIBUTED, HEALTH SAVINGS	346.14	703.08	356.94	51	4,788.37	8,400.00	3,611.63	57	8,400.00	(3,611.63)	43
02-23-5232-00	CONTRIBUTED, HEALTH INS	2,312.82	2,595.52	282.70	11	24,238.84	31,008.63	6,769.79	78	31,008.63	(6,769.79)	22
02-23-5234-00	CONTRIBUTED, DENTAL INS	156.33	200.44	44.11	22	1,828.65	2,400.00	571.35	76	2,400.00	(571.35)	24
02-23-5236-00	CONTRIBUTED, VISION INS	81.00	60.22	(20.78)	(35)	711.00	720.00	9.00	99	720.00	(9.00)	1
02-23-5242-00	CONTRIBUTED, AD&D & LIFE INS	48.60	41.85	(6.75)	(16)	471.60	500.00	28.40	94	500.00	(28.40)	6
02-23-5244-00	CONTRIBUTED, LTD INS	-	-	-	-	-	-	-	-	-	-	-
02-23-5292-00	UNEMPLOYMENT INS, TEXAS	-	150.88	150.88	100	841.26	1,800.00	958.74	47	1,800.00	(958.74)	53
02-23-5422-00	OFFICE SUPPLIES	195.77	50.22	(145.55)	(290)	238.75	600.00	361.25	40	600.00	(361.25)	60
02-23-5424-00	POSTAGE & DELIVERY	-	138.16	138.16	100	729.17	1,650.00	920.83	44	1,650.00	(920.83)	56
02-23-5426-00	JANITORIAL SUPPLIES	30.39	42.07	11.68	28	40.88	500.00	459.12	8	500.00	(459.12)	92
02-23-5428-00	SMALL TOOLS	252.17	-	(252.17)	-	1,655.54	-	(1,655.54)	-	-	1,655.54	-
02-23-5430-00	MINOR EQUIPMENT	261.02	-	(261.02)	-	261.02	-	(261.02)	-	-	261.02	-
02-23-5432-00	UTILITY - ELECTRICAL	15,842.83	5,022.00	(10,820.83)	(215)	64,619.81	60,000.00	(4,619.81)	108	60,000.00	4,619.81	(8)
02-23-5433-00	UTILITY - WATER	1,279.94	100.00	(1,179.94)	(1,180)	5,132.75	1,200.00	(3,932.75)	428	1,200.00	3,932.75	(328)
02-23-5436-00	UTILITY - GARBAGE	85.01	58.37	(26.64)	(46)	255.03	700.00	444.97	36	700.00	(444.97)	64
02-23-5438-00	FUEL	985.38	838.21	(147.17)	(18)	12,636.78	10,000.00	(2,636.78)	126	10,000.00	2,636.78	(26)
02-23-5440-00	EMPLOYEE DUES & LICENSES	-	83.70	83.70	100	629.99	1,000.00	370.01	63	1,000.00	(370.01)	37
02-23-5442-00	UNIFORMS	281.87	200.88	(80.99)	(40)	3,589.22	2,400.00	(1,189.22)	150	2,400.00	1,189.22	(50)
02-23-5444-00	CHEMICALS/LAB SUPPLIES	2,677.99	666.63	(2,011.36)	(302)	16,521.90	8,000.00	(8,521.90)	207	8,000.00	8,521.90	(107)
02-23-5498-00	OTHER SUPPLIES	44.36	417.18	372.82	89	7,631.37	5,000.00	(2,631.37)	153	5,000.00	2,631.37	(53)
02-23-5507-00	M&R - GROUNDS	-	-	-	-	-	-	-	-	-	-	-
02-23-5509-00	M&R - OFFICE EQUIPMENT/SOFTWARE	-	217.61	217.61	100	-	2,500.00	2,500.00	-	2,500.00	(2,500.00)	100
02-23-5511-00	M&R - EQUIPMENT	566.49	920.70	354.21	38	4,758.71	11,000.00	6,241.29	43	11,000.00	(6,241.29)	57
02-23-5517-00	M&R - SEWER SYSTEM	8,611.38	6,703.37	(1,908.01)	(28)	69,336.84	80,000.00	10,663.16	87	80,000.00	(10,663.16)	13
02-23-5519-00	M&R - SEWER TREATMENT PLANT	7,231.98	13,392.00	6,160.02	46	109,198.74	160,000.00	50,801.26	68	160,000.00	(50,801.26)	32
02-23-5525-00	M&R - VEHICLES	2,145.21	101.32	(2,043.89)	(2,017)	11,713.88	1,200.00	(10,513.88)	976	1,200.00	10,513.88	(876)
02-23-5703-00	ADVERTISING	-	15.11	15.11	100	3,366.25	180.00	(3,186.25)	2	180.00	3,186.25	(2)
02-23-5727-00	COMMUNICATION	427.64	101.10	(326.54)	(323)	1,159.54	1,200.00	40.46	97	1,200.00	(40.46)	3



Enterprise Fund - Statement of Revenue & Expenses (Unaudited)

For Fiscal: 2021 Period Ending: 12/31/2021

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ACCT#	ACCOUNT NAME	CURRENT MONTH				YEAR TO DATE				ANNUAL BUDGET		
		ACTUAL	BUDGETED	VARIANCE	%	ACTUAL	BUDGETED	VARIANCE	%	TOTAL	REMAINING	%
02-23-5735-00	ENGINEERING SERVICES	-	-	-	-	-	-	-	-	-	-	-
02-23-5741-00	INSTALLATION	-	251.32	251.32	100	-	3,000.00	3,000.00	-	3,000.00	(3,000.00)	100
02-23-5743-00	INSURANCE	-	-	-	-	-	-	-	-	-	-	-
02-23-5745-00	IT SERVICES	-	-	-	-	-	-	-	-	-	-	-
02-23-5747-00	LEGAL SERVICES	-	-	-	-	-	-	-	-	-	-	-
02-23-5753-00	LICENSES, PERMITS & FEES	-	250.44	250.44	100	7,308.85	3,000.00	(4,308.85)	244	3,000.00	4,308.85	(144)
02-23-5755-00	PROFESSIONAL SERVICES	-	-	-	-	-	-	-	-	-	-	-
02-23-5773-00	SAMPLING/TESTING SERVICES	683.00	2,008.80	1,325.80	66	12,998.00	24,000.00	11,002.00	54	24,000.00	(11,002.00)	46
02-23-5781-00	TANK INSPECTION	-	-	-	-	-	-	-	-	-	-	-
02-23-5783-00	TRAINING	350.00	59.47	(290.53)	(489)	1,875.00	700.00	(1,175.00)	268	700.00	1,175.00	(168)
02-23-5784-00	EE MISC EXPENSE	-	83.92	83.92	100	151.35	1,000.00	848.65	15	1,000.00	(848.65)	85
02-23-5785-00	TRAVEL	-	49.46	49.46	100	-	590.00	590.00	-	590.00	(590.00)	100
02-23-5799-00	OTHER MISC SERVICES	14,010.15	834.25	(13,175.90)	(1,579)	79,322.17	10,000.00	(69,322.17)	793	10,000.00	69,322.17	(693)
02-23-5871-00	CAPITAL - EQUIPMENT	-	-	-	-	-	-	-	-	-	-	-
02-23-5881-00	CAPITAL - OFFICE EQUIPMENT/SOFTWARE	-	-	-	-	-	-	-	-	-	-	-
02-23-5891-00	CAPITAL - VEHICLES	-	-	-	-	-	-	-	-	-	-	-
TOTAL WASTEWATER SYSTEMS		80,483.56	61,448.93	(19,034.63)	(31)	682,382.88	733,992.56	51,609.68	93	733,992.56	(51,609.68)	7
TRANSMISSION SYSTEMS												
02-25-5111-00	PERSONNEL	6,241.10	3,766.50	(2,474.60)	(66)	40,231.01	45,000.00	4,768.99	89	45,000.00	(4,768.99)	11
02-25-5121-00	OVERTIME	17.04	418.50	401.46	96	3,130.55	5,000.00	1,869.45	63	5,000.00	(1,869.45)	37
02-25-5131-00	NON-CASH BENEFITS	-	-	-	-	-	-	-	-	-	-	-
02-25-5212-00	CONTRIBUTED, SOCIAL SECURITY	388.01	259.36	(128.65)	(50)	2,620.69	3,098.57	477.88	85	3,098.57	(477.88)	15
02-25-5214-00	CONTRIBUTED, MEDICARE	90.75	60.75	(30.00)	(49)	612.91	724.71	111.80	85	724.71	(111.80)	15
02-25-5222-00	CONTRIBUTED, RETIREMENT	-	753.30	753.30	100	-	9,000.00	9,000.00	-	9,000.00	(9,000.00)	100
02-25-5224-00	CONTRIBUTED, HEALTH SAVINGS	-	175.77	175.77	100	-	2,100.00	2,100.00	-	2,100.00	(2,100.00)	100
02-25-5232-00	CONTRIBUTED, HEALTH INS	770.94	648.91	(122.03)	(19)	4,882.62	7,752.16	2,869.54	63	7,752.16	(2,869.54)	37
02-25-5234-00	CONTRIBUTED, DENTAL INS	52.11	25.11	(27.00)	(108)	330.03	300.00	(30.03)	110	300.00	30.03	(10)
02-25-5236-00	CONTRIBUTED, VISION INS	27.00	10.11	(16.89)	(167)	171.00	120.00	(51.00)	142	120.00	51.00	(42)
02-25-5242-00	CONTRIBUTED, AD&D & LIFE INS	16.20	8.48	(7.72)	(91)	102.60	100.00	(2.60)	103	100.00	2.60	(3)
02-25-5244-00	CONTRIBUTED, LTD INS	-	-	-	-	-	-	-	-	-	-	-
02-25-5292-00	UNEMPLOYMENT INS, TEXAS	-	16.85	16.85	100	101.01	200.00	98.99	51	200.00	(98.99)	49
02-25-5422-00	OFFICE SUPPLIES	-	25.11	25.11	100	32.00	300.00	268.00	11	300.00	(268.00)	89
02-25-5424-00	POSTAGE & DELIVERY	-	-	-	-	-	-	-	-	-	-	-
02-25-5428-00	SMALL TOOLS	-	-	-	-	-	-	-	-	-	-	-
02-25-5430-00	MINOR EQUIPMENT	-	-	-	-	-	-	-	-	-	-	-
02-25-5432-00	UTILITY - ELECTRICAL	126,481.77	10,022.00	(116,459.77)	(1,162)	288,943.89	120,000.00	(168,943.89)	241	120,000.00	168,943.89	(141)
02-25-5438-00	FUEL	361.80	167.84	(193.96)	(116)	3,249.34	2,000.00	(1,249.34)	162	2,000.00	1,249.34	(62)
02-25-5440-00	EMPLOYEE DUES & LICENSES	-	18.48	18.48	100	226.00	220.00	(6.00)	103	220.00	6.00	(3)
02-25-5442-00	UNIFORMS	-	50.22	50.22	100	511.27	600.00	88.73	85	600.00	(88.73)	15



Enterprise Fund - Statement of Revenue & Expenses (Unaudited)

For Fiscal: 2021 Period Ending: 12/31/2021

% of year completed: 100.00

ACCT#	ACCOUNT NAME	CURRENT MONTH				YEAR TO DATE				ANNUAL BUDGET		
		ACTUAL	BUDGETED	VARIANCE	%	ACTUAL	BUDGETED	VARIANCE	%	TOTAL	REMAINING	%
02-25-5444-00	CHEMICALS/LAB SUPPLIES	-	-	-	-	29.65	-	(29.65)	-	-	29.65	
02-25-5498-00	OTHER SUPPLIES	-	83.92	83.92	100	44.43	1,000.00	955.57	4	1,000.00	(955.57)	96
02-25-5507-00	M&R - GROUNDS	-	-	-	-	-	-	-	-	-	-	
02-25-5509-00	M&R - OFFICE EQUIPMENT/SOFTWARE	-	92.61	92.61	100	-	1,000.00	1,000.00	-	1,000.00	(1,000.00)	100
02-25-5511-00	M&R - EQUIPMENT	-	62.94	62.94	100	526.93	750.00	223.07	70	750.00	(223.07)	30
02-25-5521-00	M&R - TRANSMISSION SYSTEM	33.22	4,185.00	4,151.78	99	9,383.33	50,000.00	40,616.67	19	50,000.00	(40,616.67)	81
02-25-5523-00	M&R - TRANSMISSION PLANT	7,052.86	3,096.90	(3,955.96)	(128)	30,550.31	37,000.00	6,449.69	83	37,000.00	(6,449.69)	17
02-25-5525-00	M&R - VEHICLES	86.45	67.07	(19.38)	(29)	2,861.19	800.00	(2,061.19)	358	800.00	2,061.19	(258)
02-25-5727-00	COMMUNICATION	-	-	-	-	-	-	-	-	-	-	
02-25-5735-00	ENGINEERING SERVICES	-	-	-	-	-	-	-	-	-	-	
02-25-5743-00	INSURANCE	-	-	-	-	-	-	-	-	-	-	
02-25-5745-00	IT SERVICES	-	-	-	-	-	-	-	-	-	-	
02-25-5747-00	LEGAL SERVICES	-	-	-	-	-	-	-	-	-	-	
02-25-5753-00	LICENSES, PERMITS & FEES	-	16.85	16.85	100	-	200.00	200.00	-	200.00	(200.00)	100
02-25-5755-00	PROFESSIONAL SERVICES	-	-	-	-	-	-	-	-	-	-	
02-25-5773-00	SAMPLING/TESTING SERVICES	-	211.23	211.23	100	-	2,500.00	2,500.00	-	2,500.00	(2,500.00)	100
02-25-5781-00	TANK INSPECTION	-	-	-	-	-	-	-	-	-	-	
02-25-5783-00	TRAINING	-	42.51	42.51	100	1,228.90	500.00	(728.90)	246	500.00	728.90	(146)
02-25-5784-00	EE MISC EXPENSE	-	8.92	8.92	100	-	100.00	100.00	-	100.00	(100.00)	100
02-25-5785-00	TRAVEL	56.40	16.96	(39.44)	(233)	146.28	200.00	53.72	73	200.00	(53.72)	27
02-25-5799-00	OTHER MISC SERVICES	-	506.38	506.38	100	4,582.58	6,000.00	1,417.42	76	6,000.00	(1,417.42)	24
02-25-5881-00	CAPITAL - OFFICE EQUIPMENT/SOFTWARE	-	-	-	-	-	-	-	-	-	-	
02-25-5891-00	CAPITAL - VEHICLES	-	2,813.00	2,813.00	100	33,756.00	33,756.00	-	100	33,756.00	-	-
TOTAL TRANSMISSION SYSTEMS		141,675.65	27,631.58	(114,044.07)	(413)	428,254.52	330,321.44	(97,933.08)	130	330,321.44	97,933.08	(30)
UTILITY SERVICE												
02-27-5111-00	PERSONNEL	23,108.99	10,134.84	(12,974.15)	(128)	131,902.48	121,084.80	(10,817.68)	109	121,084.80	10,817.68	(9)
02-27-5121-00	OVERTIME	1,717.25	1,506.60	(210.65)	(14)	23,194.71	18,000.00	(5,194.71)	129	18,000.00	5,194.71	(29)
02-27-5131-00	NON-CASH BENEFITS	(756.00)	-	756.00	-	(756.00)	-	756.00	-	-	(756.00)	
02-27-5212-00	CONTRIBUTED, SOCIAL SECURITY	1,417.42	721.77	(695.65)	(96)	8,931.74	8,622.74	(309.00)	104	8,622.74	309.00	(4)
02-27-5214-00	CONTRIBUTED, MEDICARE	331.50	168.84	(162.66)	(96)	2,100.99	2,016.73	(84.26)	104	2,016.73	84.26	(4)
02-27-5222-00	CONTRIBUTED, RETIREMENT	2,122.48	753.30	(1,369.18)	(182)	9,374.45	9,000.00	(374.45)	104	9,000.00	374.45	(4)
02-27-5224-00	CONTRIBUTED, HEALTH SAVINGS	1,269.18	527.31	(741.87)	(141)	4,951.78	6,300.00	1,348.22	79	6,300.00	(1,348.22)	21
02-27-5232-00	CONTRIBUTED, HEALTH INS	5,547.12	1,946.61	(3,600.51)	(185)	23,617.83	23,256.47	(361.36)	102	23,256.47	361.36	(2)
02-27-5234-00	CONTRIBUTED, DENTAL INS	398.37	158.70	(239.67)	(151)	2,040.75	1,900.00	(140.75)	107	1,900.00	140.75	(7)
02-27-5236-00	CONTRIBUTED, VISION INS	92.75	33.59	(59.16)	(176)	519.89	400.00	(119.89)	130	400.00	119.89	(30)
02-27-5242-00	CONTRIBUTED, AD&D & LIFE INS	70.20	30.22	(39.98)	(132)	396.90	360.00	(36.90)	110	360.00	36.90	(10)
02-27-5244-00	CONTRIBUTED, LTD INS	51.70	-	(51.70)	-	51.70	-	(51.70)	-	-	51.70	
02-27-5292-00	UNEMPLOYMENT INS, TEXAS	-	92.07	92.07	100	485.97	1,100.00	614.03	44	1,100.00	(614.03)	56
02-27-5422-00	OFFICE SUPPLIES	58.38	50.22	(8.16)	(16)	58.38	600.00	541.62	10	600.00	(541.62)	90



Enterprise Fund - Statement of Revenue & Expenses (Unaudited)

For Fiscal: 2021 Period Ending: 12/31/2021

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		ACTUAL	BUDGETED	VARIANCE	%	ACTUAL	BUDGETED	VARIANCE	%	TOTAL	REMAINING	%
02-27-5424-00	POSTAGE & DELIVERY	-	16.63	16.63	100	154.35	200.00	45.65	77	200.00	(45.65)	23
02-27-5428-00	SMALL TOOLS	520.95	66.63	(454.32)	(682)	1,605.47	800.00	(805.47)	201	800.00	805.47	(101)
02-27-5430-00	MINOR EQUIPMENT	-	-	-	-	-	-	-	-	-	-	-
02-27-5432-00	UTILITY - ELECTRICAL	4,556.30	1,668.83	(2,887.47)	(173)	19,495.97	20,000.00	504.03	97	20,000.00	(504.03)	3
02-27-5438-00	FUEL	1,217.14	503.63	(713.51)	(142)	12,822.20	6,000.00	(6,822.20)	214	6,000.00	6,822.20	(114)
02-27-5440-00	EMPLOYEE DUES & LICENSES	137.09	41.96	(95.13)	(227)	445.83	500.00	54.17	89	500.00	(54.17)	11
02-27-5442-00	UNIFORMS	393.14	150.66	(242.48)	(161)	2,122.59	1,800.00	(322.59)	118	1,800.00	322.59	(18)
02-27-5498-00	OTHER SUPPLIES	65.40	83.92	18.52	22	1,779.78	1,000.00	(779.78)	178	1,000.00	779.78	(78)
02-27-5509-00	M&R - OFFICE EQUIPMENT/SOFTWARE	9,295.44	19,592.61	10,297.17	53	228,080.64	235,000.00	6,919.36	97	235,000.00	(6,919.36)	3
02-27-5511-00	M&R - EQUIPMENT	-	1,000.99	1,000.99	100	8,085.50	12,000.00	3,914.50	67	12,000.00	(3,914.50)	33
02-27-5513-00	M&R - WATER SYSTEM	21,951.58	3,599.10	(18,352.48)	(510)	41,181.81	43,000.00	1,818.19	96	43,000.00	(1,818.19)	4
02-27-5525-00	M&R - VEHICLES	345.81	301.32	(44.49)	(15)	5,414.01	3,600.00	(1,814.01)	150	3,600.00	1,814.01	(50)
02-27-5599-00	M&R - OTHER	-	-	-	-	-	-	-	-	-	-	-
02-27-5715-00	BILL PROCESSING	-	-	-	-	-	-	-	-	-	-	-
02-27-5727-00	COMMUNICATION	-	-	-	-	-	-	-	-	-	-	-
02-27-5741-00	INSTALLATION	-	-	-	-	-	-	-	-	-	-	-
02-27-5743-00	INSURANCE	-	-	-	-	-	-	-	-	-	-	-
02-27-5747-00	LEGAL SERVICES	-	-	-	-	-	-	-	-	-	-	-
02-27-5753-00	LICENSES, PERMITS & FEES	14.57	67.07	52.50	78	14.57	800.00	785.43	2	800.00	(785.43)	98
02-27-5755-00	PROFESSIONAL SERVICES	-	83.37	83.37	100	-	1,000.00	1,000.00	-	1,000.00	(1,000.00)	100
02-27-5783-00	TRAINING	-	100.99	100.99	100	215.00	1,200.00	985.00	18	1,200.00	(985.00)	82
02-27-5784-00	EE MISC EXPENSE	-	67.29	67.29	100	-	800.00	800.00	-	800.00	(800.00)	100
02-27-5785-00	TRAVEL	-	49.46	49.46	100	-	590.00	590.00	-	590.00	(590.00)	100
02-27-5799-00	OTHER MISC SERVICES	551.71	200.88	(350.83)	(175)	2,959.65	2,400.00	(559.65)	123	2,400.00	559.65	(23)
02-27-5871-00	CAPITAL - EQUIPMENT	-	-	-	-	-	-	-	-	-	-	-
02-27-5881-00	CAPITAL - OFFICE EQUIPMENT/SOFTWARE	-	-	-	-	-	-	-	-	-	-	-
02-27-5891-00	CAPITAL - VEHICLES	-	2,264.50	2,264.50	100	27,173.75	27,174.00	0.25	100	27,174.00	(0.25)	
TOTAL UTILITY SERVICE		74,478.47	45,983.91	(28,494.56)	(62)	558,422.69	550,504.74	(7,917.95)	101	550,504.74	7,917.95	(1)
<u>FACILITY MAINTENANCE</u>												
02-28-5111-00	PERSONNEL	4,039.20	2,886.52	(1,152.68)	(40)	45,245.51	34,486.44	(10,759.07)	131	34,486.44	10,759.07	(31)
02-28-5121-00	OVERTIME	-	41.85	41.85	100	31.10	500.00	468.90	6	500.00	(468.90)	94
02-28-5131-00	NON-CASH BENEFITS	-	-	-	-	-	-	-	-	-	-	-
02-28-5212-00	CONTRIBUTED, SOCIAL SECURITY	248.08	182.14	(65.94)	(36)	2,706.39	2,175.23	(531.16)	124	2,175.23	531.16	(24)
02-28-5214-00	CONTRIBUTED, MEDICARE	58.02	42.68	(15.34)	(36)	632.96	508.75	(124.21)	124	508.75	124.21	(24)
02-28-5222-00	CONTRIBUTED, RETIREMENT	444.30	502.20	57.90	12	2,841.40	6,000.00	3,158.60	47	6,000.00	(3,158.60)	53
02-28-5224-00	CONTRIBUTED, HEALTH SAVINGS	173.07	175.77	2.70	2	1,596.11	2,100.00	503.89	76	2,100.00	(503.89)	24
02-28-5232-00	CONTRIBUTED, HEALTH INS	770.94	648.91	(122.03)	(19)	6,642.41	7,752.16	1,109.75	86	7,752.16	(1,109.75)	14
02-28-5234-00	CONTRIBUTED, DENTAL INS	52.11	50.11	(2.00)	(4)	480.59	600.00	119.41	80	600.00	(119.41)	20
02-28-5236-00	CONTRIBUTED, VISION INS	27.00	13.48	(13.52)	(100)	206.99	160.00	(46.99)	129	160.00	46.99	(29)



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02-28-5242-00	CONTRIBUTED, AD&D & LIFE INS	16.20	12.61	(3.59)	(28)	149.40	150.00	0.60	100	150.00	(0.60)	-
02-28-5244-00	CONTRIBUTED, LTD INS	-	-	-	-	-	-	-	-	-	-	-
02-28-5292-00	UNEMPLOYMENT INS, TEXAS	-	25.22	25.22	100	262.01	300.00	37.99	87	300.00	(37.99)	13
02-28-5422-00	OFFICE SUPPLIES	63.21	25.11	(38.10)	(152)	355.39	300.00	(55.39)	118	300.00	55.39	(18)
02-28-5424-00	POSTAGE & DELIVERY	-	-	-	-	-	-	-	-	-	-	-
02-28-5428-00	SMALL TOOLS	-	41.63	41.63	100	806.98	500.00	(306.98)	161	500.00	306.98	(61)
02-28-5430-00	MINOR EQUIPMENT	-	-	-	-	-	-	-	-	-	-	-
02-28-5438-00	FUEL	117.45	125.88	8.43	7	1,501.98	1,500.00	(1.98)	100	1,500.00	1.98	-
02-28-5440-00	EMPLOYEE DUES & LICENSES	-	50.00	50.00	100	600.00	600.00	-	100	600.00	-	-
02-28-5442-00	UNIFORMS	-	50.22	50.22	100	545.31	600.00	54.69	91	600.00	(54.69)	9
02-28-5498-00	OTHER SUPPLIES	-	83.92	83.92	100	885.14	1,000.00	114.86	89	1,000.00	(114.86)	11
02-28-5505-00	M&R - STRUCTURES	2,199.34	6,253.63	4,054.29	65	61,150.95	75,000.00	13,849.05	82	75,000.00	(13,849.05)	18
02-28-5507-00	M&R - GROUNDS	75.59	2,503.63	2,428.04	97	25,913.97	30,000.00	4,086.03	86	30,000.00	(4,086.03)	14
02-28-5509-00	M&R - OFFICE EQUIPMENT/SOFTWARE	-	109.35	109.35	100	8.54	1,200.00	1,191.46	1	1,200.00	(1,191.46)	99
02-28-5511-00	M&R - EQUIPMENT	-	0.44	0.44	100	781.35	-	(781.35)	-	-	781.35	-
02-28-5525-00	M&R - VEHICLES	265.68	167.07	(98.61)	(59)	639.71	2,000.00	1,360.29	32	2,000.00	(1,360.29)	68
02-28-5599-00	M&R - OTHER	-	-	-	-	-	-	-	-	-	-	-
02-28-5703-00	ADVERTISING	-	-	-	-	-	-	-	-	-	-	-
02-28-5727-00	COMMUNICATION	-	-	-	-	-	-	-	-	-	-	-
02-28-5735-00	ENGINEERING SERVICES	-	-	-	-	-	-	-	-	-	-	-
02-28-5743-00	INSURANCE	-	-	-	-	-	-	-	-	-	-	-
02-28-5745-00	IT SERVICES	-	-	-	-	-	-	-	-	-	-	-
02-28-5753-00	LICENSES, PERMITS & FEES	-	-	-	-	-	-	-	-	-	-	-
02-28-5783-00	TRAINING	-	-	-	-	-	-	-	-	-	-	-
02-28-5784-00	EE MISC EXPENSE	-	8.92	8.92	100	-	100.00	100.00	-	100.00	(100.00)	100
02-28-5785-00	TRAVEL	-	4.46	4.46	100	-	50.00	50.00	-	50.00	(50.00)	100
02-28-5799-00	OTHER MISC SERVICES	437.46	200.88	(236.58)	(118)	1,842.83	2,400.00	557.17	77	2,400.00	(557.17)	23
02-28-5801-00	CAPITAL - LAND	-	-	-	-	-	-	-	-	-	-	-
02-28-5881-00	CAPITAL - OFFICE EQUIPMENT/SOFTWARE	-	-	-	-	-	-	-	-	-	-	-
02-28-5891-00	CAPITAL - VEHICLES	-	-	-	-	-	-	-	-	-	-	-
TOTAL FACILITY MAINTENANCE		8,987.65	14,206.63	5,218.98	37	155,827.02	169,982.58	14,155.56	92	169,982.58	(14,155.56)	8

WATER LOSS

02-29-5111-00	PERSONNEL	-	-	-	-	-	-	-	-	-	-	-
02-29-5121-00	OVERTIME	-	-	-	-	-	-	-	-	-	-	-
02-29-5131-00	NON-CASH BENEFITS	-	-	-	-	-	-	-	-	-	-	-
02-29-5212-00	CONTRIBUTED, SOCIAL SECURITY	-	-	-	-	-	-	-	-	-	-	-
02-29-5214-00	CONTRIBUTED, MEDICARE	-	-	-	-	-	-	-	-	-	-	-
02-29-5222-00	CONTRIBUTED, RETIREMENT	-	-	-	-	-	-	-	-	-	-	-
02-29-5224-00	CONTRIBUTED, HEALTH SAVINGS	-	-	-	-	-	-	-	-	-	-	-



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		ACTUAL	BUDGETED	VARIANCE	%	ACTUAL	BUDGETED	VARIANCE	%	TOTAL	REMAINING	%
02-29-5232-00	CONTRIBUTED, HEALTH INS	-	-	-	-	-	-	-	-	-	-	-
02-29-5234-00	CONTRIBUTED, DENTAL INS	-	-	-	-	-	-	-	-	-	-	-
02-29-5236-00	CONTRIBUTED, VISION INS	-	-	-	-	-	-	-	-	-	-	-
02-29-5242-00	CONTRIBUTED, AD&D & LIFE INS	-	-	-	-	-	-	-	-	-	-	-
02-29-5244-00	CONTRIBUTED, LTD INS	-	-	-	-	-	-	-	-	-	-	-
02-29-5292-00	UNEMPLOYMENT INS, TEXAS	-	-	-	-	-	-	-	-	-	-	-
02-29-5422-00	OFFICE SUPPLIES	-	-	-	-	-	-	-	-	-	-	-
02-29-5424-00	POSTAGE & DELIVERY	-	-	-	-	-	-	-	-	-	-	-
02-29-5428-00	SMALL TOOLS	-	33.37	33.37	100	-	400.00	400.00	-	400.00	(400.00)	100
02-29-5430-00	MINOR EQUIPMENT	-	158.37	158.37	100	1,900.00	1,900.00	-	100	1,900.00	-	-
02-29-5438-00	FUEL	-	-	-	-	-	-	-	-	-	-	-
02-29-5440-00	EMPLOYEE DUES & LICENSES	-	-	-	-	-	-	-	-	-	-	-
02-29-5442-00	UNIFORMS	-	-	-	-	-	-	-	-	-	-	-
02-29-5498-00	OTHER SUPPLIES	-	21.42	21.42	100	18.58	250.00	231.42	7	250.00	(231.42)	93
02-29-5509-00	M&R - OFFICE EQUIPMENT/SOFTWARE	-	50.98	50.98	100	-	500.00	500.00	-	500.00	(500.00)	100
02-29-5511-00	M&R - EQUIPMENT	-	50.22	50.22	100	-	600.00	600.00	-	600.00	(600.00)	100
02-29-5525-00	M&R - VEHICLES	-	-	-	-	-	-	-	-	-	-	-
02-29-5599-00	M&R - OTHER	-	-	-	-	-	-	-	-	-	-	-
02-29-5703-00	ADVERTISING	-	-	-	-	-	-	-	-	-	-	-
02-29-5727-00	COMMUNICATION	-	-	-	-	-	-	-	-	-	-	-
02-29-5743-00	INSURANCE	-	-	-	-	-	-	-	-	-	-	-
02-29-5753-00	LICENSES, PERMITS & FEES	-	-	-	-	-	-	-	-	-	-	-
02-29-5755-00	PROFESSIONAL SERVICES	-	-	-	-	2,232.75	-	(2,232.75)	-	-	2,232.75	-
02-29-5783-00	TRAINING	950.00	1,667.40	717.40	43	950.00	20,000.00	19,050.00	5	20,000.00	(19,050.00)	95
02-29-5784-00	EE MISC EXPENSE	-	-	-	-	-	-	-	-	-	-	-
02-29-5785-00	TRAVEL	1,138.75	-	(1,138.75)	-	1,138.75	-	(1,138.75)	-	-	1,138.75	-
02-29-5799-00	OTHER MISC SERVICES	1,959.00	-	(1,959.00)	-	12,308.84	-	(12,308.84)	-	-	12,308.84	-
02-29-5881-00	CAPITAL - OFFICE EQUIPMENT/SOFTWARE	-	-	-	-	-	-	-	-	-	-	-
02-29-5891-00	CAPITAL - VEHICLES	-	-	-	-	-	-	-	-	-	-	-
TOTAL WATER LOSS		4,047.75	1,981.76	(2,065.99)	(104)	18,548.92	23,650.00	5,101.08	78	23,650.00	(5,101.08)	22
SYSTEM DEVELOPMENT												
02-31-5111-00	PERSONNEL	53,500.00	30,360.82	(23,139.18)	(76)	403,021.54	362,733.52	(40,288.02)	111	362,733.52	40,288.02	(11)
02-31-5121-00	OVERTIME	41.65	418.83	377.18	90	2,669.77	5,000.00	2,330.23	53	5,000.00	(2,330.23)	47
02-31-5131-00	NON-CASH BENEFITS	-	-	-	-	-	-	-	-	-	-	-
02-31-5212-00	CONTRIBUTED, SOCIAL SECURITY	3,268.91	1,913.47	(1,355.44)	(71)	24,008.19	22,860.11	(1,148.08)	105	22,860.11	1,148.08	(5)
02-31-5214-00	CONTRIBUTED, MEDICARE	764.52	447.57	(316.95)	(71)	5,614.91	5,346.64	(268.27)	105	5,346.64	268.27	(5)
02-31-5222-00	CONTRIBUTED, RETIREMENT	1,843.23	2,209.68	366.45	17	23,965.58	26,400.00	2,434.42	91	26,400.00	(2,434.42)	9
02-31-5224-00	CONTRIBUTED, HEALTH SAVINGS	865.35	1,054.62	189.27	18	10,615.08	12,600.00	1,984.92	84	12,600.00	(1,984.92)	16
02-31-5232-00	CONTRIBUTED, HEALTH INS	5,108.22	3,893.22	(1,215.00)	(31)	47,335.34	46,512.94	(822.40)	102	46,512.94	822.40	(2)



Enterprise Fund - Statement of Revenue & Expenses (Unaudited)

For Fiscal: 2021 Period Ending: 12/31/2021

% of year completed: 100.00

ACCT#	ACCOUNT NAME	CURRENT MONTH				YEAR TO DATE				ANNUAL BUDGET		
		ACTUAL	BUDGETED	VARIANCE	%	ACTUAL	BUDGETED	VARIANCE	%	TOTAL	REMAINING	%
02-31-5234-00	CONTRIBUTED, DENTAL INS	361.47	334.03	(27.44)	(8)	3,905.41	4,000.00	94.59	98	4,000.00	(94.59)	2
02-31-5236-00	CONTRIBUTED, VISION INS	120.45	83.70	(36.75)	(44)	1,143.65	1,000.00	(143.65)	114	1,000.00	143.65	(14)
02-31-5242-00	CONTRIBUTED, AD&D & LIFE INS	81.00	83.70	2.70	3	950.40	1,000.00	49.60	95	1,000.00	(49.60)	5
02-31-5244-00	CONTRIBUTED, LTD INS	-	-	-	-	-	-	-	-	-	-	-
02-31-5292-00	UNEMPLOYMENT INS, TEXAS	141.93	167.51	25.58	15	1,344.93	2,000.00	655.07	67	2,000.00	(655.07)	33
02-31-5422-00	OFFICE SUPPLIES	5,006.99	604.35	(4,402.64)	(728)	32,181.51	7,250.00	(24,931.51)	444	7,250.00	24,931.51	(344)
02-31-5424-00	POSTAGE & DELIVERY	-	-	-	-	-	-	-	-	-	-	-
02-31-5428-00	SMALL TOOLS	-	29.13	29.13	100	266.07	350.00	83.93	76	350.00	(83.93)	24
02-31-5430-00	MINOR EQUIPMENT	-	-	-	-	-	-	-	-	-	-	-
02-31-5438-00	FUEL	312.94	401.76	88.82	22	5,013.19	4,800.00	(213.19)	104	4,800.00	213.19	(4)
02-31-5440-00	EMPLOYEE DUES & LICENSES	50.00	25.33	(24.67)	(97)	139.99	300.00	160.01	47	300.00	(160.01)	53
02-31-5442-00	UNIFORMS	-	150.66	150.66	100	129.43	1,800.00	1,670.57	7	1,800.00	(1,670.57)	93
02-31-5498-00	OTHER SUPPLIES	-	21.42	21.42	100	66.56	250.00	183.44	27	250.00	(183.44)	73
02-31-5509-00	M&R - OFFICE EQUIPMENT/SOFTWARE	3,572.05	225.98	(3,346.07)	(1,481)	3,598.64	2,600.00	(998.64)	138	2,600.00	998.64	(38)
02-31-5525-00	M&R - VEHICLES	172.90	167.95	(4.95)	(3)	1,560.91	2,000.00	439.09	78	2,000.00	(439.09)	22
02-31-5599-00	M&R - OTHER	-	-	-	-	-	-	-	-	-	-	-
02-31-5703-00	ADVERTISING	-	83.70	83.70	100	477.00	1,000.00	523.00	48	1,000.00	(523.00)	52
02-31-5727-00	COMMUNICATION	-	100.44	100.44	100	92.01	1,200.00	1,107.99	8	1,200.00	(1,107.99)	92
02-31-5735-00	ENGINEERING SERVICES	28,988.75	16,689.07	(12,299.68)	(74)	278,242.29	200,000.00	(78,242.29)	139	200,000.00	78,242.29	(39)
02-31-5741-00	INSTALLATION	24,187.85	25,051.04	863.19	3	351,360.69	300,000.00	(51,360.69)	117	300,000.00	51,360.69	(17)
02-31-5743-00	INSURANCE	-	12.72	12.72	100	71.00	150.00	79.00	47	150.00	(79.00)	53
02-31-5745-00	IT SERVICES	-	-	-	-	-	-	-	-	-	-	-
02-31-5747-00	LEGAL SERVICES	-	-	-	-	-	-	-	-	-	-	-
02-31-5753-00	LICENSES, PERMITS & FEES	-	50.22	50.22	100	375.00	600.00	225.00	62	600.00	(225.00)	38
02-31-5755-00	PROFESSIONAL SERVICES	122.10	-	(122.10)	-	286.82	-	(286.82)	-	-	286.82	-
02-31-5783-00	TRAINING	-	627.31	627.31	100	5,425.00	7,500.00	2,075.00	72	7,500.00	(2,075.00)	28
02-31-5784-00	EE MISC EXPENSE	49.09	34.03	(15.06)	(44)	571.66	400.00	(171.66)	143	400.00	171.66	(43)
02-31-5785-00	TRAVEL	144.75	66.96	(77.79)	(116)	148.18	800.00	651.82	19	800.00	(651.82)	81
02-31-5799-00	OTHER MISC SERVICES	-	-	-	-	62.20	-	(62.20)	-	-	62.20	-
02-31-5881-00	CAPITAL - OFFICE EQUIPMENT/SOFTWARE	10,294.00	3,333.37	(6,960.63)	(209)	43,018.00	40,000.00	(3,018.00)	108	40,000.00	3,018.00	(8)
02-31-5891-00	CAPITAL - VEHICLES	-	-	-	-	-	-	-	-	-	-	-
TOTAL SYSTEM DEVELOPMENT		138,998.15	88,642.59	(50,355.56)	(57)	1,247,660.95	1,060,453.21	(187,207.74)	118	1,060,453.21	187,207.74	(18)
TOTAL EXPENSE		1,937,588.77	4,179,163.38	2,241,574.61		15,753,913.27	17,990,978.10	2,237,064.83	88	17,990,978.10	2,237,064.83	12
REVENUE OVER/(UNDER) EXPENDITURE		(95,092.31)	(2,617,692.58)	2,522,600.27		7,955,050.75	2,208,022.04	5,747,028.71		2,208,022.04	1,272,899.05	



Statement of Cash Flows

12/01/2021-12/31/2021

Cash Flows From Operating Activities	
Cash Received from Customers	1,745,884.25
Cash Paid to Suppliers and Service Providers	(1,082,439.61)
Cash Paid to Employees for Salaries and Benefits	(459,777.90)
Net cash provided (used) by Operating Activities	203,666.74
Cash Flows From Investing Activities	
Interest Received	3,742.35
Other Income	43,341.98
Redemption of Certificates of Deposit	-
Net cash provided (used) by Investing Activities	47,084.33
Cash Flows From Financing Activities	
Capital Outlay	(434,492.07)
Proceeds from Sale of Capital Assets	-
Capital Contributions & System Development Fees	153,120.00
Principal Payments on Long-Term Debt	-
Proceeds from Long-Term Debt	6,891,460.75
Interest Paid on Bonds	-
Net cash provided (used) by Financing Activities	6,610,088.68
Net Change in Cash	6,860,839.75
Beginning Cash Balance	30,420,396.49
Ending Cash Balance	37,281,236.24

Reconciliation of Operating Income to Net Cash Provided (Used) by Operating Activities	
Operating Income	(292,373.63)
Depreciation Expense	-
(Increase) decrease in accounts receivable	88,942.12
(Increase) decrease in supplies inventory	237,303.91
(Increase) decrease in prepaid items	(129,317.36)
(Increase) decrease in equity interest in joint venture	(80,737.00)
Increase (decrease) in accounts payable	401,866.85
Increase (decrease) in accrued expenses	-
Increase (decrease) in accrued payroll liabilities	(36,668.15)
Increase (decrease) in compensated absences payable	-
Increase (decrease) in customer deposits payable	14,650.00
Total Adjustments	496,040.37
Net cash provided (used) by operating activities	203,666.74



Capital and Enterprise Funds

Statement of Cash Flows

01/01/2021-12/31/2021

Cash Flows From Operating Activities	
Cash Received from Customers	20,372,620.80
Cash Paid to Suppliers and Service Providers	(13,411,914.09)
Cash Paid to Employees for Salaries and Benefits	(3,531,145.16)
Net cash provided (used) by Operating Activities	3,429,561.55
Cash Flows From Investing Activities	
Interest Received	45,316.77
Other Income	201,358.20
Redemption of Certificates of Deposit	1,230,000.00
Net cash provided (used) by Investing Activities	1,476,674.97
Cash Flows From Financing Activities	
Capital Outlay	(8,806,307.95)
Proceeds from Sale of Capital Assets	-
Capital Contributions & System Development Fees	3,342,095.86
Principal Payments on Long-Term Debt	(2,056,297.69)
Proceeds from Long-Term Debt	6,891,460.75
Interest Paid on Bonds	(550,029.00)
Net cash provided by Financing Activities	(1,179,078.03)
Net Change in Cash	3,727,158.49
Beginning Cash Balance	33,554,077.75
Ending Cash Balance	37,281,236.24
Reconciliation of Operating Income to Net Cash Provided (Used) by Operating Activities	
Operating Income	5,262,299.71
Depreciation Expense	-
(Increase) decrease in accounts receivable	33,676.15
(Increase) decrease in supplies inventory	14,988.60
(Increase) decrease in prepaid items	87,472.69
(Increase) decrease in equity interest in joint venture	(1,084,292.91)
Increase (decrease) in accounts payable	(1,033,593.13)
Increase (decrease) in accrued expenses	-
Increase (decrease) in accrued payroll liabilities	(62,370.03)
Increase (decrease) in compensated absences payable	-
Increase (decrease) in customer deposits payable	211,380.47
Total Adjustments	(1,832,738.16)
Net cash provided (used) by operating activities	3,429,561.55



INVESTMENT PORTFOLIO SUMMARY

**For the Quarter Ended
December 31, 2021**


Prepared by: Lauren Peterson, Accountant
Reviewed by: Joshua Howard, Deputy GM: Finance & Service
Reviewed by: Peter Kampfer, General Manager

This report is made in accordance with provisions of Texas Government Code Chapter 2256, The Public Funds Investment Act, which requires quarterly reporting of investment transactions to the Board of Directors.

To the best of our knowledge, the investment portfolio of the Johnson County Special Utility District is in compliance with the Public Funds Investment Act and the District's Investment Policy and Investment Strategy Statements.



Peter Kampfer, General Manager



Joshua Howard, Deputy GM: Finance & Service

Investment Strategy:

The Johnson County Special Utility District's investment strategy states that all funds shall be managed and invested with four primary objectives, listed in order of their priority: **Safety, Liquidity, Diversification** and **Yield**.

Quarter End Results by Investment Category:

<u>Asset Type</u>	<u>September 30, 2021</u>			<u>JCSUD</u>	<u>December 31, 2021</u>			<u>JCSUD</u>
	<u>Book Value</u>	<u>Market Value</u>		<u>Avg Yield</u>	<u>Book Value</u>	<u>Market Value</u>		<u>Avg Yield</u>
MMKT/Pools	\$ 27,926,088	\$ 27,926,088		0.03%	\$ 35,828,579	\$ 35,828,579		0.03%
Securities/CDs	\$ 2,280,000	\$ 2,280,000		0.75%	\$ 2,080,000	\$ 2,080,000		0.52%
Totals	\$ 30,206,088	\$ 30,206,088			\$ 37,908,579	\$ 37,908,579		

Average Yield for Current Quarter ⁽¹⁾	
JCSUD Total Portfolio	0.06%
Federal Average Yield 1-Year Treasury Note	0.39%

Fiscal Year-to-Date Average Yield ⁽²⁾	
JCSUD Total Portfolio	0.09%
Federal Average Yield 1-Year Treasury Note	0.16%

JCSUD Interest Income	
Quarter	\$ 8,592.69
Fiscal Year to Date	\$ 45,316.77

⁽¹⁾ Average Yield for Current Quarter is calculated by averaging the current quarter end report yields and adjusted book values

⁽²⁾ Fiscal Year-to-Date Average Yields calculated by averaging the previous quarters and current quarter end report yields and adjusted book values

Investment Holdings
Book & Market Value Comparison

Description	Coupon / YTM	Maturity Date	September 30, 2021		Interest	Transfer Between Funds	Purchase/ Maturity/ Funding / Payouts	Qtr to Qtr Change	December 31, 2021	
			Original Face/ Par Value	Book/Market Value					Original Face/ Par Value	Book/Market Value
Texas Daily	0.02%	12/31/2021	348,872	348,872	15			15	348,887	348,887
Logic 001 - 2018 TWDB Construction Fund	0.05%	12/31/2021	6,136,972	6,136,972	567		(2,327,280)	(2,326,713)	3,810,258	3,810,258
Logic 002-General Fund	0.05%	12/31/2021	8,476,813	8,476,813	1,215	5,350,448	(2,666,416)	2,685,247	11,162,061	11,162,061
Logic 001-BRA Raw Water Reserve	0.05%	12/31/2021	421,465	421,465	111	500,000	(193,976)	306,135	727,601	727,601
Logic 003-PTO-PIB Sinking Fund	0.05%	12/31/2021	106,922	106,922	13			13	106,935	106,935
Logic 006-2018 Bonds D.S.Rsv.Fund	0.02%	12/31/2021	1,337,945	1,337,945	168			168	1,338,112	1,338,112
Logic 007-CIAOC Plant 8 Fund	0.05%	12/31/2021	117,140	117,140	61	649,552		649,613	766,753	766,753
TexSTAR 110-Meter Replacement Reserve	0.01%	12/31/2021	530,943	530,943	15			15	530,959	530,959
TexSTAR 210-2021 Plant 8 Construction	0.01%	12/31/2021			23		6,587,314	6,587,337	6,587,337	6,587,337
TexSTAR 330-PUA Capital Reserve	0.01%	12/31/2021	4,260,257	4,260,257	122			122	4,260,379	4,260,379
TexSTAR 550-CIP Building Fund Reserve	0.01%	12/31/2021	583,647	583,647	17			17	583,664	583,664
TexPool 05-Wastewater Reserve	0.04%	12/31/2021	390,739	390,739	36			36	390,775	390,775
TexPool 02-Parity Bond Sinking Fund	0.04%	12/31/2021	3,955,387	3,955,387	369			369	3,955,756	3,955,756
TexPool 09-2013 D.S. Rsv Fund	0.04%	12/31/2021	573,459	573,459	53			53	573,512	573,512
TexPool 08-2012 D.S. Rsv Fund	0.04%	12/31/2021	685,528	685,528	64			64	685,592	685,592
MBS CDs	0.52%	Various	2,280,000	2,280,000			(200,000)	(200,000)	2,080,000	2,080,000
Average Interest:	0.06%							-		-
			\$ 30,206,088	\$ 30,206,088	\$ 2,849	\$ 6,500,000	\$ 1,199,642	\$ 7,702,491	\$ 37,908,579	\$ 37,908,579

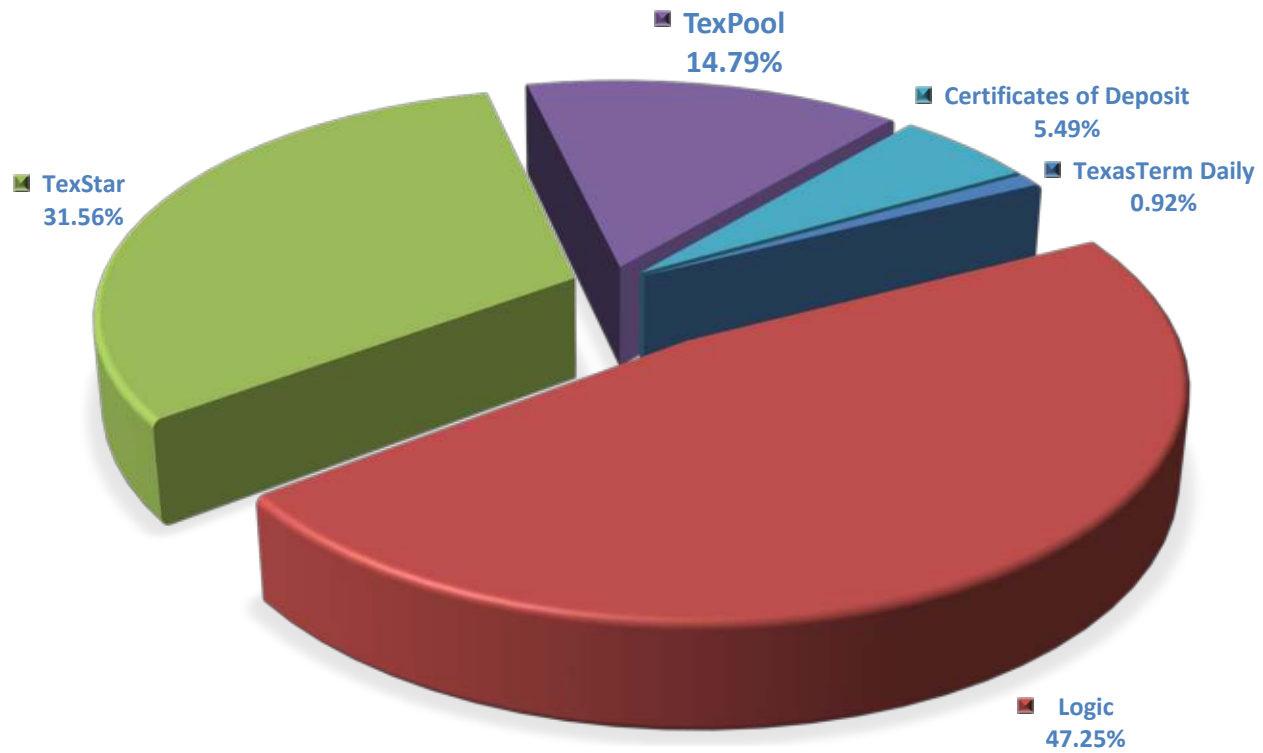
Investment Holdings and Checking Accounts

Allocation - Book & Market Value

December 31, 2021

Description	Total Portfolio	Current Operating	Emergency Reserve	Available for Capital Projects	Designated Capital Reserves	\$22M Bond Proceeds	Series 2021 Bond Proceeds	Bond Reserves	Debt Service	PTO-PIB Reserves	BRA Raw Water / PUA Capital Rsrv
Petty Cash	2,280	2,280									
First Financial Checking	1,497,923	1,497,923									
Texas Daily	348,887		348,887								
LOGIC	17,911,719		2,651,113	8,510,943	766,753	3,810,258		1,338,112		106,935	727,601
TexSTAR	11,962,339				1,114,622		6,587,337				4,260,379
TexPool	5,605,635				390,775			1,259,104	3,955,756		
Multi Bank Securities / CD's	2,080,000			2,080,000							
uty GM: Finance & Service	39,408,782	1,500,203	3,000,000	10,590,943	2,272,150	3,810,258	6,587,337	2,597,216	3,955,756	106,935	4,987,980

PORTFOLIO COMPOSITION

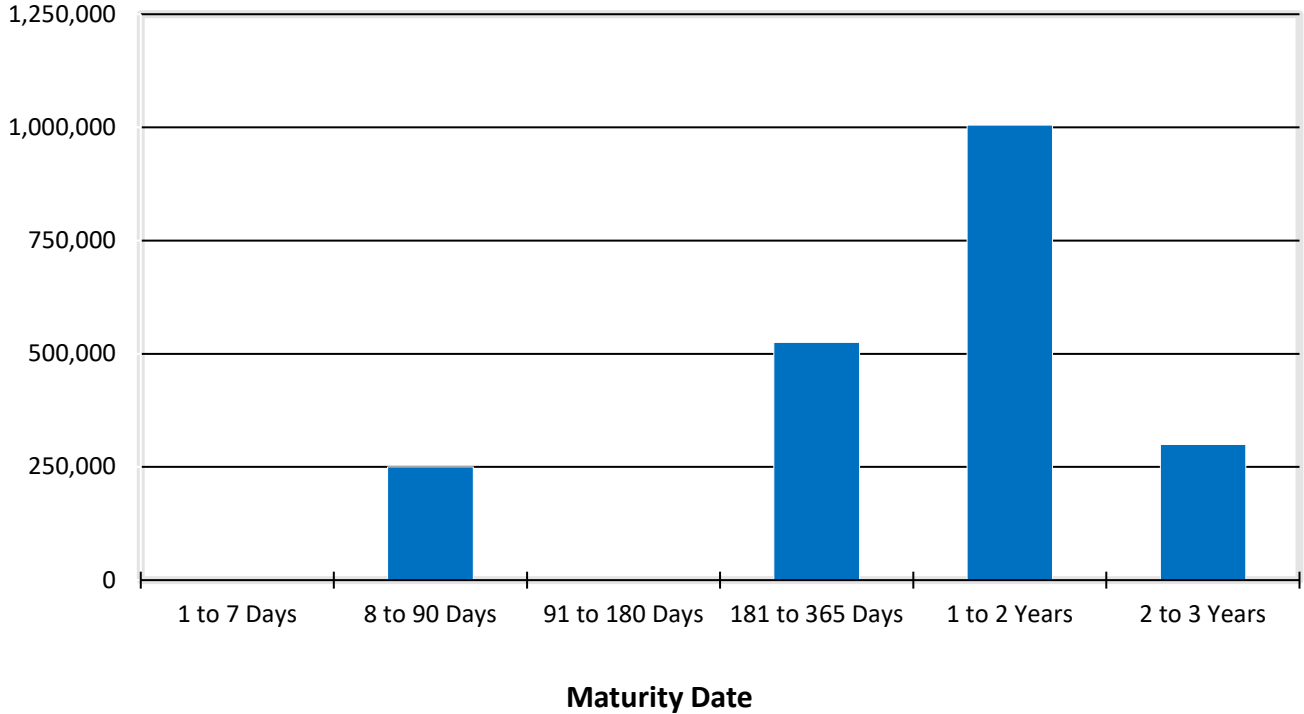


JCSUD Reserve & Investment Summary
December 31, 2021

GL Account	Rate	Balance	Description	Rating
1450	0.52%	2,080,000.00	Certificates of Deposit	N/A
1212	0.02%	348,886.58	TexasDAILY / Texas TERM	AAAm
1204	0.05%	11,162,060.52	Logic - 002 (General Fund)	AAAm
		13,590,947.10	Total Un-Restricted Investments	
		<i>(3,000,000.00)</i>	<i>Emergency Operating Reserve</i>	
		10,590,947.10	Total Availability as of EOM for CIP Projects	
1206	0.05%	106,934.92	Logic - 003 (PTO-PIB Sinking Fund)	AAAm
1208	0.05%	766,752.54	Logic - 007 (CIAOC - Plant 8)	AAAm
1202	0.05%	727,600.57	Logic - 001 (BRA Raw Water)	AAAm
1224	0.01%	530,958.64	TexSTAR-110 - Meter Replacement	AAAm
1228	0.01%	583,663.80	TexSTAR-550 - Building Fund Reserve	AAAm
1222	0.04%	390,775.07	TexPool 05 - Wastewater Reserve	AAAm
1226	0.01%	4,260,378.95	TexSTAR-330 - PUA Capital Reserve	AAAm
		7,367,064.49	Total Designated Investments	
1333	0.05%	3,810,258.36	Logic - 001 - 2018 TWDB Construction Fund	AAAm
1337	0.04%	3,955,755.70	TexPool 02 - JCSUD Parity Bonds Sinking Fund	AAAm
1335	0.05%	1,338,112.04	Logic - 006 - 2018 Bonds Debt Service Reserve Fund	AAAm
1339	0.04%	685,592.06	TexPool 08 - JCSUD Bond Series 2012 Debt Reserve Fund	AAAm
1341	0.04%	573,512.21	TexPool 09 - JCSUD Bond Series 2013 Debt Reserve Fund	AAAm
1343	0.01%	6,587,337.15	TexSTAR-210- 2021 Plant 8 Construction	AAAm
		16,950,567.52	Total Restricted Investments	
		37,908,579.11	TOTAL RESERVES Per G/L	
		30,206,088	TOTAL LAST QUARTER	
		7,702,491	NET CHANGE	

Rate	Amount	Bank	Term	Maturity Date	Purchase Date
1.80%	\$ 125,000.00	MBS-Wells Fargo, Las Vegas, NV.	Two Year	01/31/22	01/29/20
1.60%	\$ 125,000.00	MBS-American First, Brea, CA	Two Year	03/07/22	03/06/20
0.35%	\$ 200,000.00	MBS-NY Cmnty Bk, Westbury, NY.	Two Year	07/05/22	07/01/20
0.15%	\$ 200,000.00	MBS-First Bk, Hamilton, NJ.	Two Year	08/05/22	08/07/20
0.15%	\$ 125,000.00	MBS-Northpointe Bank	Two Year	11/14/22	11/13/20
0.25%	\$ 200,000.00	MBS-United National, Miami Lakes, FL.	Two Year	03/20/23	03/19/21
0.45%	\$ 200,000.00	MBS-Israel Disc Bk, New York, NY	21 Month	08/14/23	11/12/21
0.45%	\$ 125,000.00	MBS-BMW Bk North America Salt Lake City, UT	Two Year	10/30/23	10/29/21
0.40%	\$ 150,000.00	MBS-WEB Bank Salt Lake City, UT	Two Year	10/30/23	10/29/21
0.15%	\$ 130,000.00	MBS-Exchange Bank, Gibbon, NEB.	Three Year	12/11/23	12/11/20
0.25%	\$ 200,000.00	MBS-Merrick Bank, South Jordan, UT.	Three Year	12/29/23	12/30/20
0.20%	\$ 100,000.00	MBS-Preferred Bank, Los Angeles, CA.	Three Year	03/26/24	03/26/21
0.55%	\$ 200,000.00	MBS-Sharonview Fed Cr Un Indian LD	30 Month	05/24/24	11/24/21
0.52%	\$ 2,080,000.00	ENDING ACCOUNT VALUE			

CD Book Value Maturity Distribution





Agenda Item #6

January 18, 2022

To: JCSUD District Board

From: Pete Kampfer

Subject: Consideration and/or Approval of the JCSUD
Parking Lot Improvements.



Item # 6
For District Board Decision
January 18, 2022

To: JCSUD Board of Directors
From: Pete Kampfer, General Manager

Department: Jeremiah Bihl, P.E., District Engineer

Subject: JCSUD Parking Lot Improvements

Background: For the past year the District has experienced rapid growth, in order to better serve our customers the District has begun hiring additional employees in all departments. For the 2021 year the District budgeted 55 employees to be on staff, for 2022 the District has budgeted for 60 employees to be on staff. As of January 2022, the District has 50 employees on staff.

Currently, the District has an employee parking lot with 21 parking spaces, an operations parking lot with 19 spaces which serves as parking for fleet vehicles, and a gravel parking strip that serves as overflow parking but is not striped for spaces. That leaves the District with 40 designated parking spaces (See Attached Map). With the current number of employees and the plan to hire up to 10 new employees, the District has outgrown its current available parking.

In addition to the parking spaces, safety has also become a concern with regard to the parking lot, since the operations parking lot does not have any lighting, it becomes a safety concern when employees have to enter or exit their vehicles in the dark. Also, the General Manager would like to provide all the District employees the opportunity to park their personal vehicles within the confines of the security fence that surrounds the building and portion of the property. Currently, several District employees park outside the security fence.

In order to provide safe and secure parking for all the District employees, the Engineering Department developed a preliminary parking expansion design for the District (Attached). The parking expansion includes the expansion of the existing parking lot from 21 spaces to 42 spaces, the paving and striping of the existing gravel parking strip to create 29 parking spaces and the construction of additional parking outside the fence next to the General Managers current parking spot. This new lot would create 12 new parking spots.

The improvements also include the installation of lighting within the new parking areas. These improvements would provide a total of 102 parking spaces. A preliminary cost estimate for these improvements is \$305,000. A detailed cost estimated is attached.

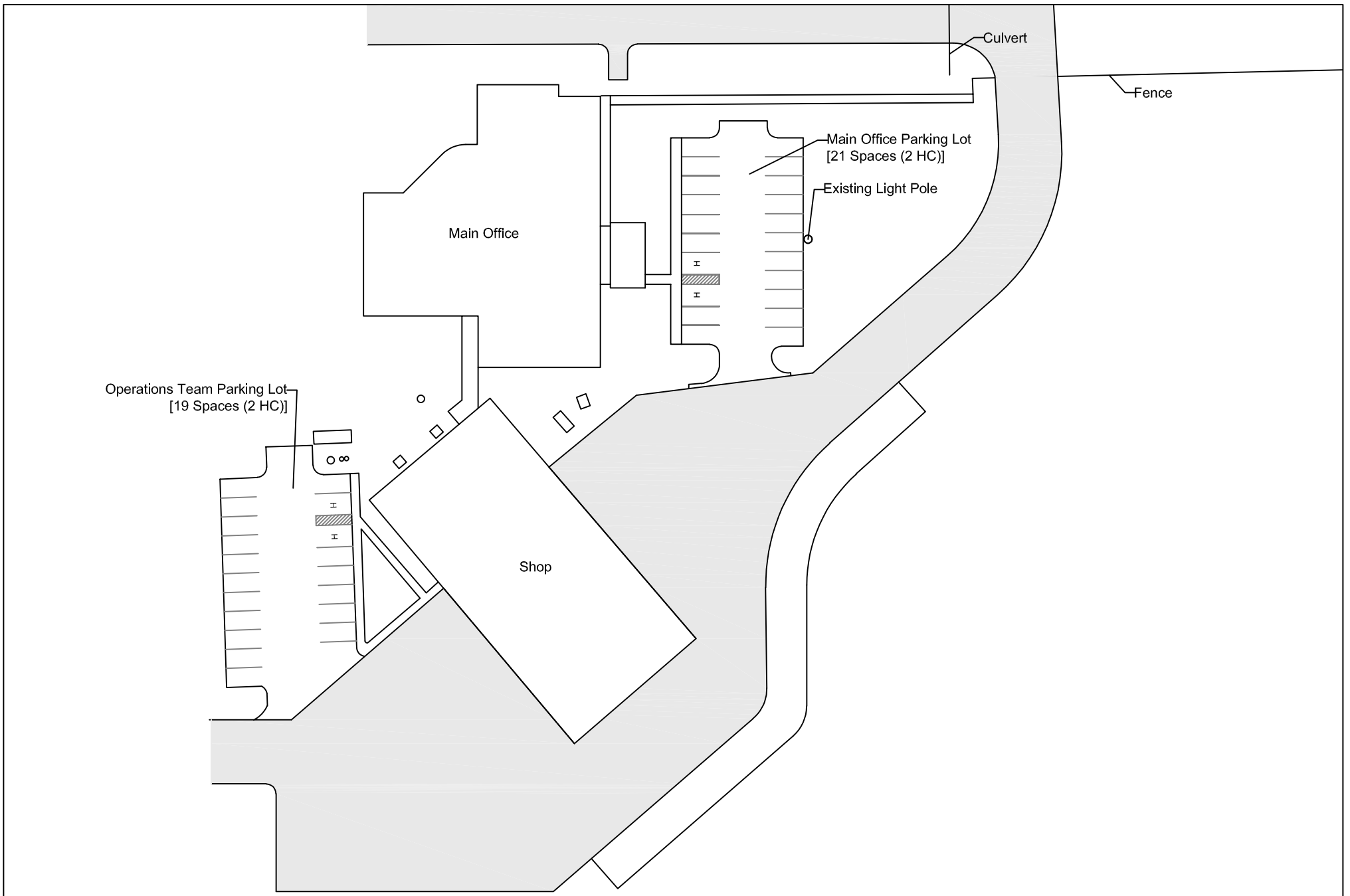
Parking Space Availability

	Current	Proposed
Main Office Parking Lot	21	42
Back Operations Parking Lot	19	19
Fleet & Overflow Parking Strip	0	29
Front Parking Lot	0	12
Total	40	102

Currently there is \$600,000 allocated in the building fund. Those funds could be used to pay for the parking lot improvements.

Recommendation:

Approve the use of the building fund for parking lot improvements.

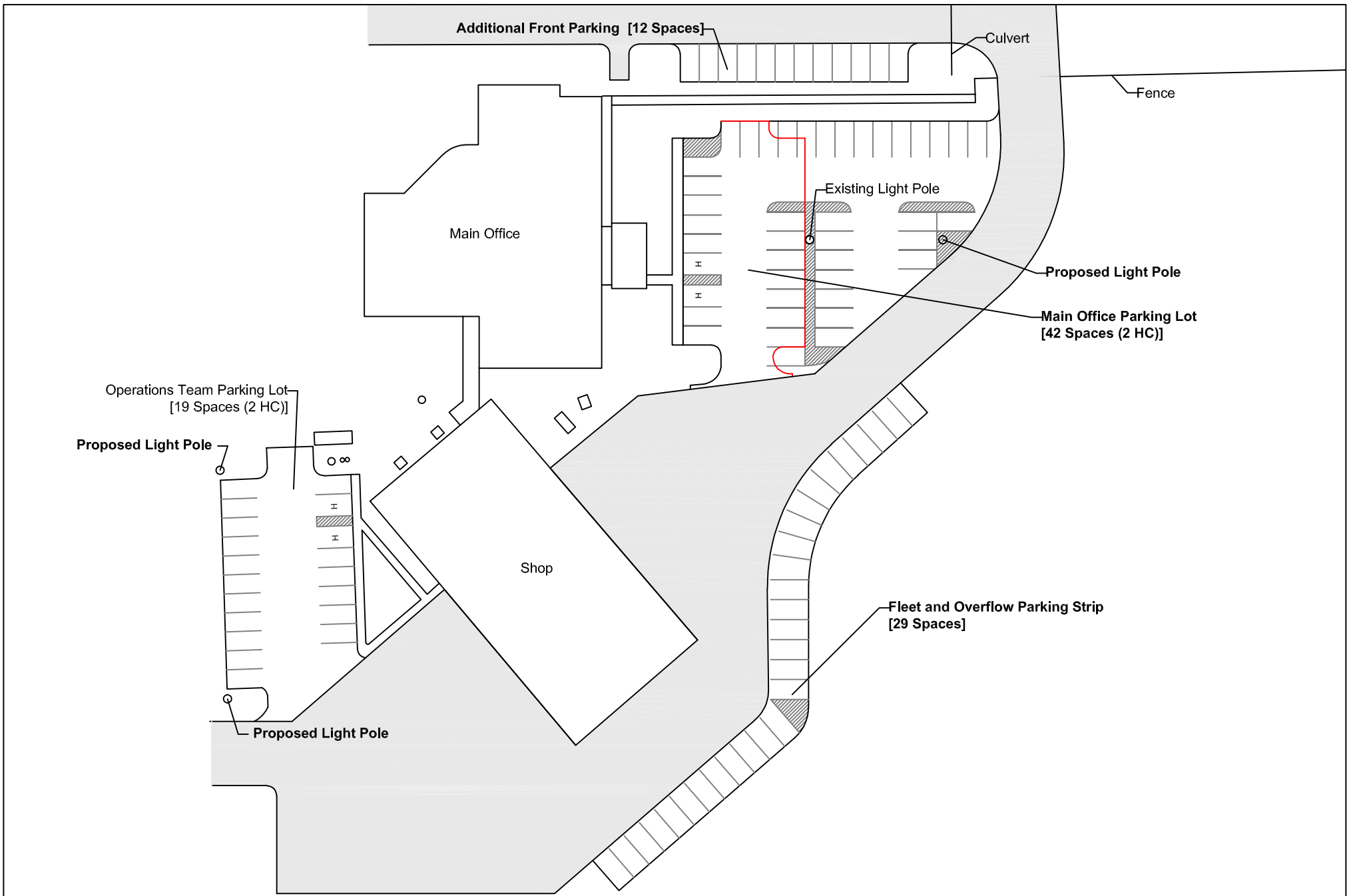


740 FM 3048
P.O. Box 1390
Joshua, TX 76058



EXISTING JCSUD PARKING LOT

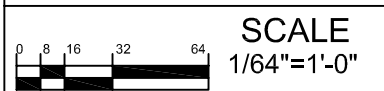




740 FM 3048
 P.O. Box 1390
 Joshua, TX 76058



JCSUD PARKING LOT EXPANSION



**JOHNSON COUNTY SUD
PARKING LOT IMPROVEMENTS
PRELIMINARY ESTIMATED COSTS
NOVEMBER 2021**

CONSTRUCTION COSTS

Main Office Parking Lot

1	Mobilization	1 LS	\$15,000
2	Subgrade Prep under Base	1,100 SY @ \$2.00/SY	\$2,200
3	6" Base for Subgrade under Asphalt	1,100 SY @ \$15.00/SY	\$16,500
4	5" Concrete Pavement	1,100 SY @ \$55.00/SY	\$60,500
5	Traffic Control	1 LS	\$5,000
6	Erosion Control	1 LS	\$5,000
7	Lighting Improvements	1 LS	\$10,000
8	Wheel Stops	22 @ \$125.00 EA	\$2,750
9	Parking Spot Restriping	26 @ \$20.00 EA	\$520
10	Contingency		\$12,530
	Subtotal		\$130,000

Fleet and Overflow Parking Lot

1	Subgrade Prep under Base	670 SY @ \$2.00/SY	\$1,340
2	6" Base for Subgrade under Asphalt	670 SY @ \$15.00/SY	\$10,050
3	5" Concrete Pavement	670 SY @ \$55.00/SY	\$36,850
4	Traffic Control	1 LS	\$5,000
5	Erosion Control	1 LS	\$5,000
6	Wheel Stops	29 @ \$125.00 EA	\$3,625
7	Parking Spot Restriping	29 @ \$20.00 EA	\$580
8	Contingency		\$7,555
	Subtotal		\$70,000

Additional Front Parking Lot

1	Subgrade Prep under Base	400 SY @ \$2.00/SY	\$800
2	6" Base for Subgrade under Asphalt	400 SY @ \$15.00/SY	\$6,000
3	5" Concrete Pavement	400 SY @ \$55.00/SY	\$22,000
4	Traffic Control	1 LS	\$2,500
5	Erosion Control	1 LS	\$2,500
6	Wheel Stops	12 @ \$125.00 EA	\$1,500
7	Parking Spot Restriping	12 @ \$20.00 EA	\$240
8	Contingency		\$4,460
	Subtotal		\$40,000

Back Operations Parking Lot

1	Lighting Improvements	1 LS	\$20,000
---	-----------------------	------	----------

SUBTOTAL CONSTRUCTION COSTS **\$260,000**

NON-CONSTRUCTION COSTS

1	Basic Engineering	\$30,000
2	Surveying	\$15,000

SUBTOTAL NON-CONSTRUCTION COST **\$45,000**

TOTAL PROJECT COST **\$305,000**

Notes:

*Storm Sewer Improvements cost are contingent upon findings from drainage analysis.

Construction costs consist of sheet flow with no storm pipe or inlets.



Agenda Item #7

January 18, 2022

To: JCSUD District Board

From: Pete Kampfer

Subject: Consider and/or Approve District staff to pursue a Sale/Transfer/Merger application and approval from the Public Utility Commission (PUC) in the CCN (Certificate of Convenience and Necessity) acquisition of the Skyline Drive Landowners Association (LOA).



Item # 7
For District Board Decision
January 18, 2022

TO: JCSUD District Board
From: Pete Kampfer, General Manager

Department: Dana Collier, Deputy GM System Development-Operations

Subject: Consider and/or Approve District staff to pursue a Sale/Transfer/Merger application and approval from the Public Utility Commission (PUC) in the CCN (Certificate of Convenience and Necessity) acquisition of the Skyline Drive Landowners Association (LOA).

Background:

In late July, Johnson County Special Utility District was approached by Randy Chitwood regarding JCSUD taking on the Skyline Drive Landowners Association Water System.

The documentation received from Randy states that with the increase in cost from taxes, TCEQ testing, and the Groundwater Conservation District, the LOA can no longer generate enough revenue for improvement.

Skyline Drive LOA is within Pressure Plane 13 and is located off CR 915 in Joshua. JCSUD has two (2) collectors with a 1.5-mile range and a 4-inch waterline at CR 915 and Clearview Drive, approximately 1700 feet from Skyline Drive.

To bring the LOA onto the JCSUD system and to provide adequate service and eliminate a red line situation, the following infrastructure will be needed to provide adequate service to the LOA:

- Installing a 4-inch water line along CR 915, from the end of the existing JCSUD 4-inch water line at Clearview Drive to the entrance of Skyline Drive. Approximately 1,730 LF
- Installing a 4-inch water line along Skyline Drive from CR 915 to the 3-inch water line on Skyline Drive, approximately 500 LF.

The cost to install the infrastructure is approximately \$150,000.

To bring the LOA onto the system and pay for the needed infrastructure, the District will require the system development fee (\$2800) per connection to be paid. The District will allow the \$2800 to be paid for in 60 monthly installments, interest-free, that will be applied to the monthly water bill.

The next step is to submit a Sale/Transfer/Merger application to the PUC.

Recommendation: Consider and/or Approve District staff to pursue a Sale/Transfer/Merger application and approval from the Public Utility Commission (PUC) in the CCN (Certificate of Convenience and Necessity) acquisition of the Skyline Drive Landowners Association (LOA).



SKYLINE DRIVE LANDOWNERS' ASSOCIATION WATER SYSTEM (I260060)

January 18, 2022

In late July, Johnson County Special Utility District was approached by Randy Chitwood regarding the Skyline Drive Landowners Association Water System.

In the documentation received from Randy regarding the Skyline Drive LOA, the increase in cost from taxes, TCEQ, testing, and the Groundwater Conservation District, the LOA can no longer generate enough revenue for improvement loans since they are not a Water Supply Company (WSC), Special Utility District (SUD) or Municipal Utility District (MUD).

The Skyline LOA covers the eastern half of the Dragoo Addition (Tracts 20B-48) in Joshua, TX, on CR 915. Johnson County Special Utility District currently covers the western half of the Dragoo Addition (Tracts 1-20A).

The Skyline LOA currently has thirty-four (34) meters with twenty-eight (28) active accounts as of April 2021. The base charge for the LOA is \$32.00 with the rates as follows:

- \$4.00 per thousand 0-5K
- \$4.50 per thousand 5k and up

The LOA 2020 Pump report shows 1,466,620 gallons for the year (4,018 GPD or 2.8 GPM). In August, the max usage was 217,650 gallons (7,255 GPD or 5 GPM).

The 2020 Water Quality Report was submitted along with the overall system report. The water quality report shows to be compliant.

In reviewing the Skyline Drive LOA documents presented, the System Development Manager and the Water Operations Manager scheduled an onsite meeting in late August to evaluate the LOA.

The LOA's ground well is located approximately 1,950 feet north of the intersection of CR 915 and Skyline Drive, on the west side of Skyline Drive (32.508157, -97.48251) and is producing approximately 7-9 GPM. Six (6) storage tanks fill in succession to adequately supply the current account holders.

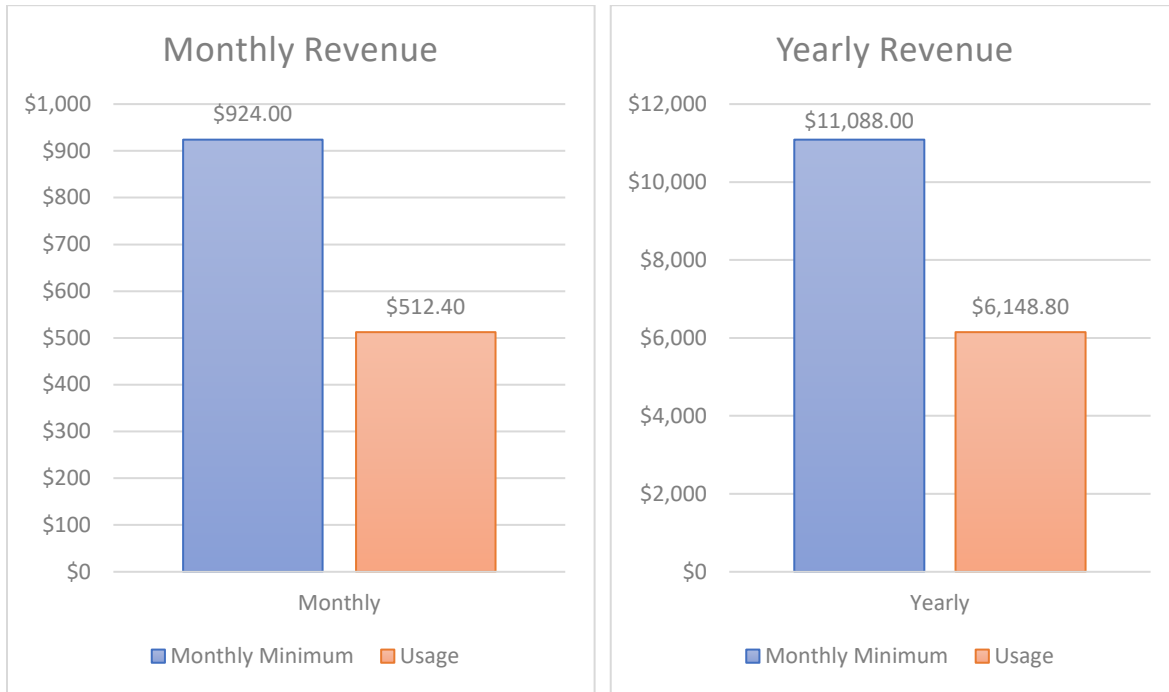
The water system includes approximately 1,730 LF of 2-inch water line along CR 915, 715 LF of 2-inch on Skyline Drive, and 2,000 LF of 3-inch along Skyline Drive. The pipe material is that of glued PVC. Randy has been changing out the LOA cut-offs with Ford Brass fittings over the last year and has completed approximately fourteen (14) out of twenty-eight (28).

Per the TCEQ-Texas Drinking Water Watch, the last violation was in 2010 for monthly MCL (TCR) and was resolved quickly.

With the information presented in the LOA packet, the LOA would see an increase of \$1.00 in the monthly/base charge, a \$0.25 increase in the first-tier rate, and a \$0.75 in the second-tier rate.

The following revenues were projected using JCSUD's current rates with the number of active meters within the LOA.

- Monthly Revenue
 - Monthly Minimum of \$33 per month x 28 active accounts= \$924
 - With the data provided for yearly usage:
 - 1,466,620 gallons per year / by 365 days = 4,018.14 per day
 - 4,018.14 per day / by 28 active accounts= 143.50 gallons per day per customer
 - 143.50 gallons per day per customer x 30 days= 4,305.15 gallons per month
 - Using the JCSUD rate structure:
 - $4,305.15 / 1000 = 4.305$
 - $4.305 \times \$4.25 = \18.30
 - $\$18.30 \times 28 \text{ active accounts} = \512.40
- Yearly Revenue
 - Using the Monthly information figured above
 - Monthly Minimum
 - $\$924 \text{ per month} \times 12 \text{ months} = \$11,088$
 - Usage
 - $\$512.40 \text{ monthly usage fees} \times 12 \text{ months} = \$6,148.80$



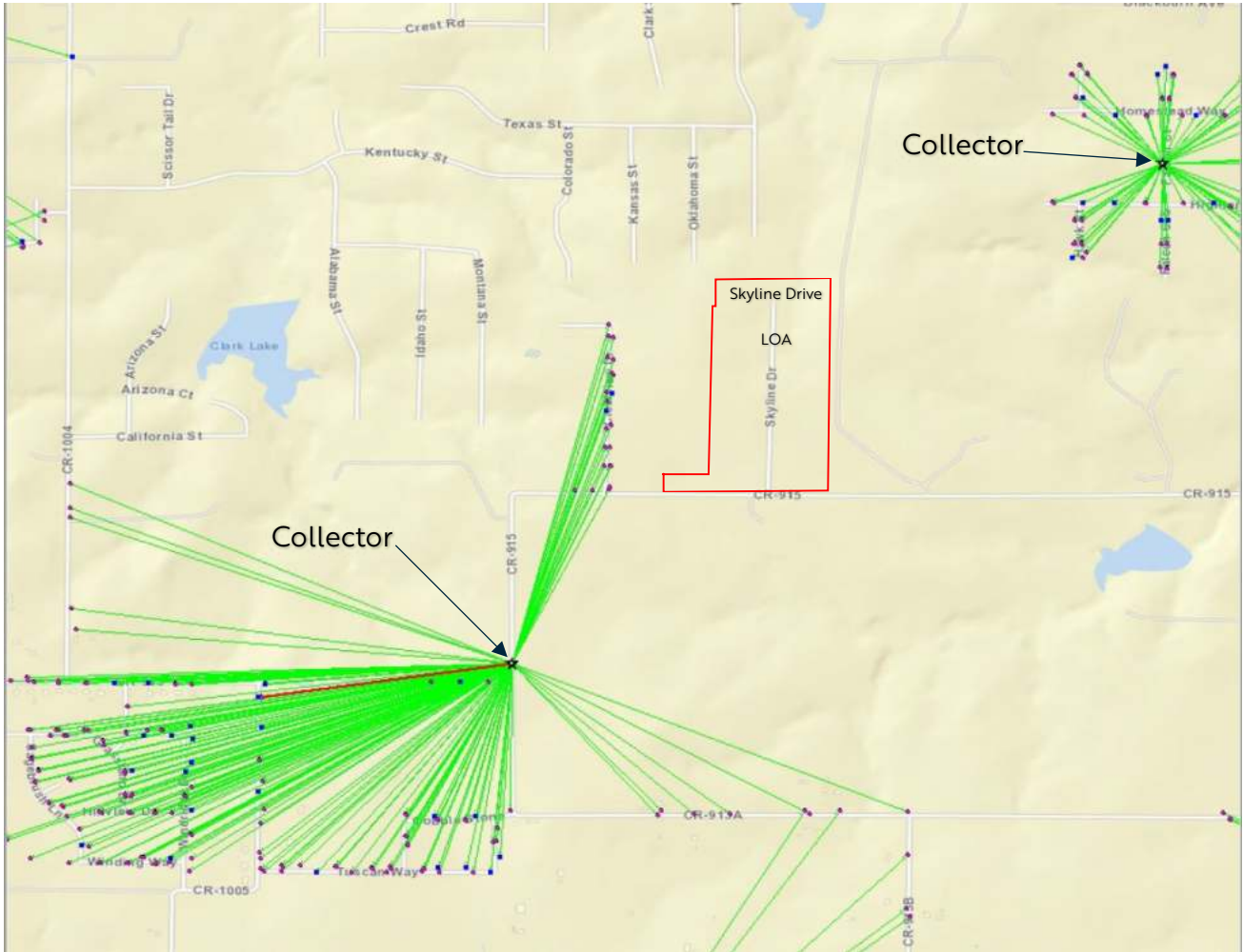
JCSUD System:

The area in discussion is within the Plant 13 pressure plane. The Skyline Drive LOA is not in JCSUD's CCN or District boundary. JCSUD has a 4-inch water line at CR 915 and Clearview Drive, approximately 1700 feet from Skyline Drive. The LOA lies within JCSUD map pages 18 and 29.



AMI:

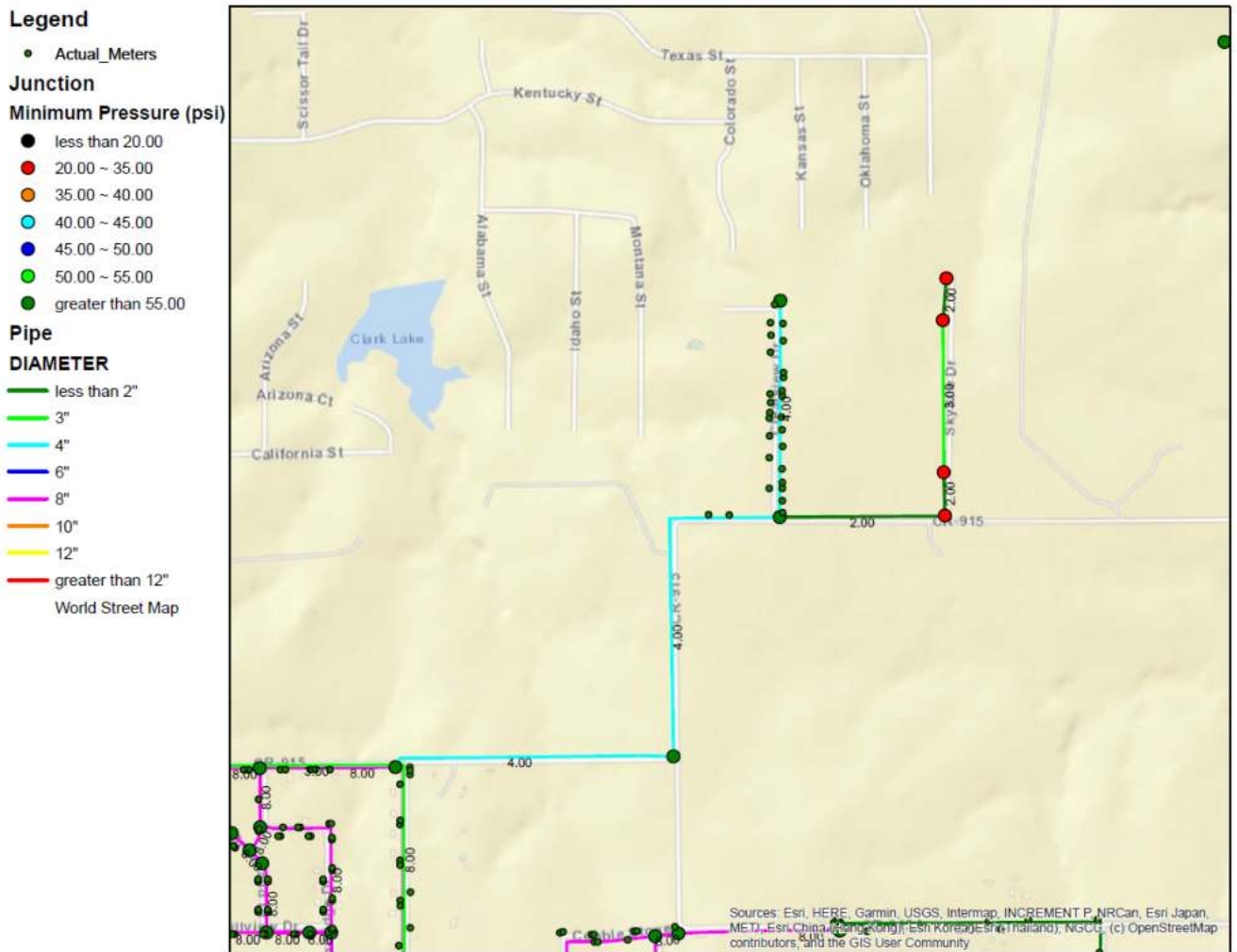
The AMI Coordinator looked at the AMI system to verify infrastructure availability. Per the AMI system, the collectors have a two-mile radius. There are two collectors within 1 to 1.5 miles of the Skyline Drive LOA. Taking on the Skyline LOA will not require new collectors to be installed.



Engineering:

Staff requested a model run from EHT Engineers to show what issues would arise if the Skyline LOA came onto the JCSUD system. The results are as follows:

- Per the model run, the existing infrastructure will not provide sufficient pressure to the end of Skyline Drive. The pressures at the end of Skyline Drive during peak demand would be between 20-35 psi.



To bring the LOA onto the JCSUD system and to provide adequate service and eliminate a red line situation, the following infrastructure will be needed to provide adequate service to the LOA:

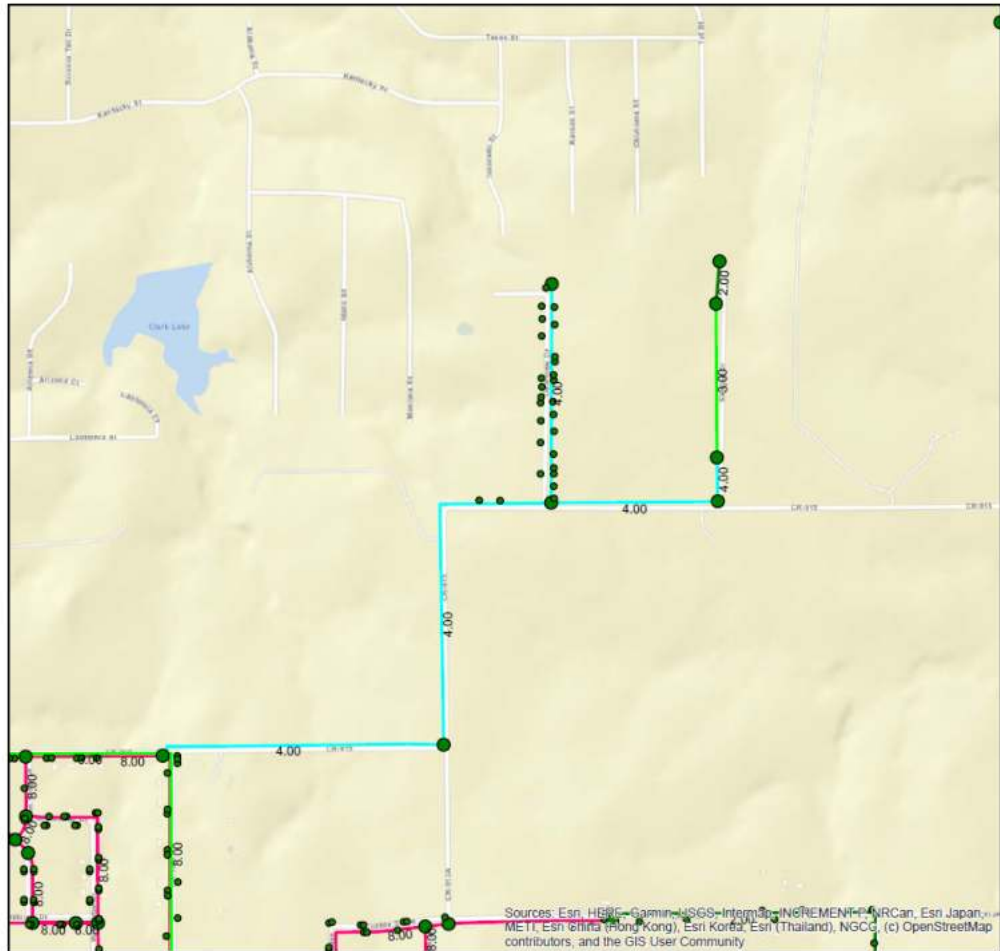
- o Installing a 4-inch water line along CR 915, from the end of the existing JCSUD 4-inch water line at Clearview Drive to the entrance of Skyline Drive. Approximately 1,730 LF
- o Installing a 4-inch water line along Skyline Drive from CR 915 to the 3-inch water line on Skyline Drive, approximately 500 LF.

The cost to install the infrastructure is approximately \$150,000.

OPPC-Skyline Drive LOA 4-INCH	
Construction Cost	COST
Parts	\$ 15,720.15
Labor	\$ 83,325.00
Meters/Taps	\$ 10,947.90
Construction Sub-Total	\$ 109,993.05
Contingency-15%	\$ 16,498.96
Non-Construction	COST
Engineering Plans	\$ 15,000.00
Inspection	\$ 6,000.00
Testing	\$ 2,500.00
Non-Construction Sub-Total	\$ 23,500.00
Total Project Cost	\$ 149,992.01

Legend

- Actual_Meters
- Junction**
- Minimum Pressure (psi)**
 - less than 20.00
 - 20.00 ~ 35.00
 - 35.00 ~ 40.00
 - 40.00 ~ 45.00
 - 45.00 ~ 50.00
 - 50.00 ~ 55.00
 - greater than 55.00
- Pipe**
- DIAMETER**
 - less than 2"
 - 3"
 - 4"
 - 6"
 - 8"
 - 10"
 - 12"
 - greater than 12"
- World Street Map



With the information presented and gathered from the onsite evaluation, the staff does not see any issues bringing the Skyline Drive LOA onto the JCSUD system.

The Next Steps will include:

- Begin to collaborate with Randy Chitwood and State Regulatory agencies (PUA, TCEQ, TRWA) to acquire the Skyline Drive LOA
- Begin necessary paperwork for CCN approval
- Notify property owners and TCEQ of disinfectant change from free chlorine to chloramines.
- Immediately:
 - Staff will begin to work directly with each current account holder to help complete all necessary paperwork and set up new accounts.
 - Tie the existing Skyline Drive water system into the JCSUD system
 - Cut the current well loose from the LOA system.
 - Work towards conveying the well over to a neighboring property owner, should they wish to take control of the plant or cap the well
- To keep the water line from being considered a red line (non-compliance) for the number of connections, to maintain adequate pressure, and to plan for growth in the immediate area appropriately, the following is recommended:
 - Staff would recommend running a 4-inch water line along CR 915, from the end of the existing JCSUD 4-inch water line at Clearview Drive to the entrance of Skyline Drive. Approximately 1,730 LF
 - Staff would also recommend running a 4-inch water line along Skyline Drive from CR 915 to the 3-inch water line on Skyline Drive, approximately 500 LF.
 - Install new AMI Mueller meters and customer cut-offs (inactive/active) at all taps.
 - Install PRV's on the customer side as needed

The staff has been researching funding options for the Skyline Drive improvements. On November 18, System Development and Operations were involved with the Texas Water Infrastructure Coordination Committee (TWICC) regarding possible funding through different State entities. TWICC members include the Texas Water Development Board (TWDB), Texas Department of Agriculture (TDA), United States Department of Agriculture (USDA), Texas Commission on Environmental Quality (TCEQ), and several other entities.

An option to fund with the Texas Water Development Board is possible by completing the TWDB application, which is open until March 2022.

However, the best option would be to have each connection within Skyline Drive LOA pay a system Development fee (\$2800). The District would allow the \$2800 to be paid for in 60 monthly installments, interest-free, that would be applied to the monthly water bill.



Agenda Item #8

January 18, 2022

To: JCSUD District Board
From: Pete Kampfer

Subject: Consider and/or Approve Resolution No. 2022-01 Amending the District Service Policy to Increase Water Rates to be Effective for February 2022.



Item #8
For District Board Decision
January 18, 2022

To: JCSUD Board of Directors
From: Pete Kampfer, General Manager

Department: Josh Howard, Deputy GM - Finance and Service

Subject: Consider and/or Approve Resolution No. 2022-01 Amending the District Service Policy to Increase Water Rates to be Effective for February 2022.

Background:

JCSUD management staff has been working closely with NewGen Strategies & Solutions to develop the following Water & Wastewater Utility Rate Study presentation proposing a water rate amendment and the rationale behind the proposal. There is no recommended change to the wastewater rates. The figures calculated in the following presentation were presented to the Budget Committee in September during the first reading of the 2022 Annual Budget and included in the Budget. The proposed water rate changes aim to allow the District to accomplish future financial obligations. The last water rate amendment was in 2017. The updated water rate design will promote water conservation and ensure that the appropriate cost for each tier is assigned.

JOHNSON COUNTY SPECIAL UTILITY DISTRICT

RESOLUTION NO. 2022-01

**A RESOLUTION AMENDING THE SERVICE POLICY
TO INCREASE WATER RATES**

WHEREAS, the Board of Directors is responsible for establishing the water rates as necessary to accomplish the financial obligations of the District; and

WHEREAS, the Board of Directors may authorize an amendment to the Service Policy by Resolution; and

WHEREAS, the Board of Directors has considered the results of a Water and Wastewater Rate Study and determined an increase in water rates is necessary.

NOW THEREFORE, BE IT APPROVED BY THE BOARD OF DIRECTORS OF THE JOHNSON COUNTY SPECIAL UTILITY DISTRICT that the Service Policy be amended to increase water rates for the JOHNSON COUNTY SPECIAL UTILITY DISTRICT as given in the Attachment.

PASSED AND ADOPTED on the 18th day of January 2022, by a vote of ___ to ___.

JCSUD

By: _____

Harry Shaffer, President of The Board

ATTEST:

Ronnie Nichols, Secretary/Treasurer

Attachment

Section G. Rates and Service Fees Item 8b.

Gallonge Charge for Water – In addition to the minimum charge, a gallonge charge shall be added at the following rates for usage during any one (1) billing period.

0-5,000	\$4.75
5,001-15,000	6.32
15,001-40,000	8.40
40,001 +	11.18

Fire Hydrant Rates

Monthly Minimum	\$182
Volumetric Charge	\$11.18 per 1,000 gal.



August 2021

WATER & WASTEWATER UTILITY RATE STUDY JOHNSON COUNTY SPECIAL UTILITY DISTRICT

NewGen
Strategies & Solutions



IMPORTANCE OF LOCAL OFFICIALS IN UTILITY MANAGEMENT

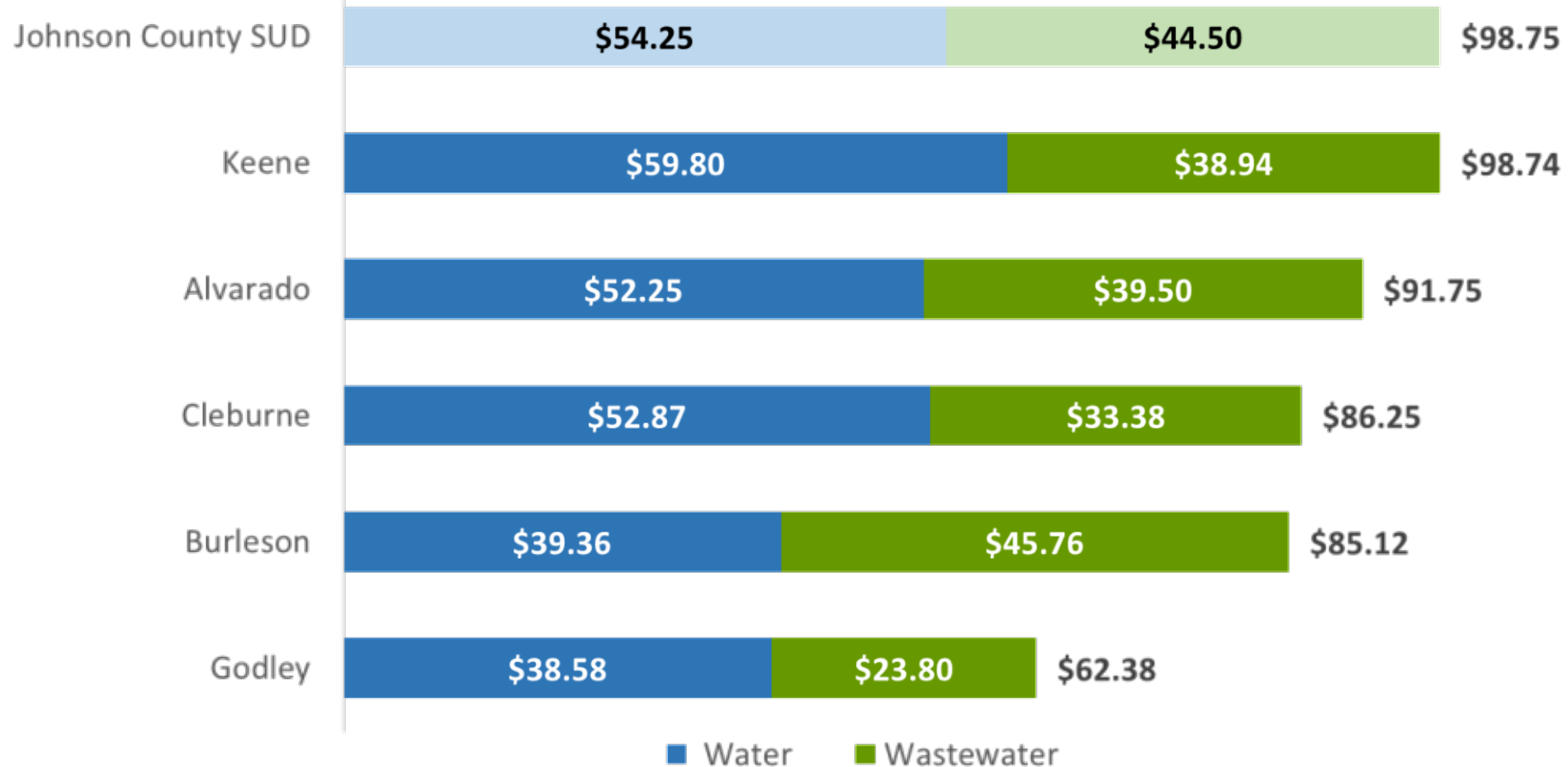
Utilities operate like a business, though the product being sold is a vital resource shared by all members of the community.

Just like any business, the Board of Directors must be able to address complex industry challenges including rising costs, aging infrastructure, and customer affordability.

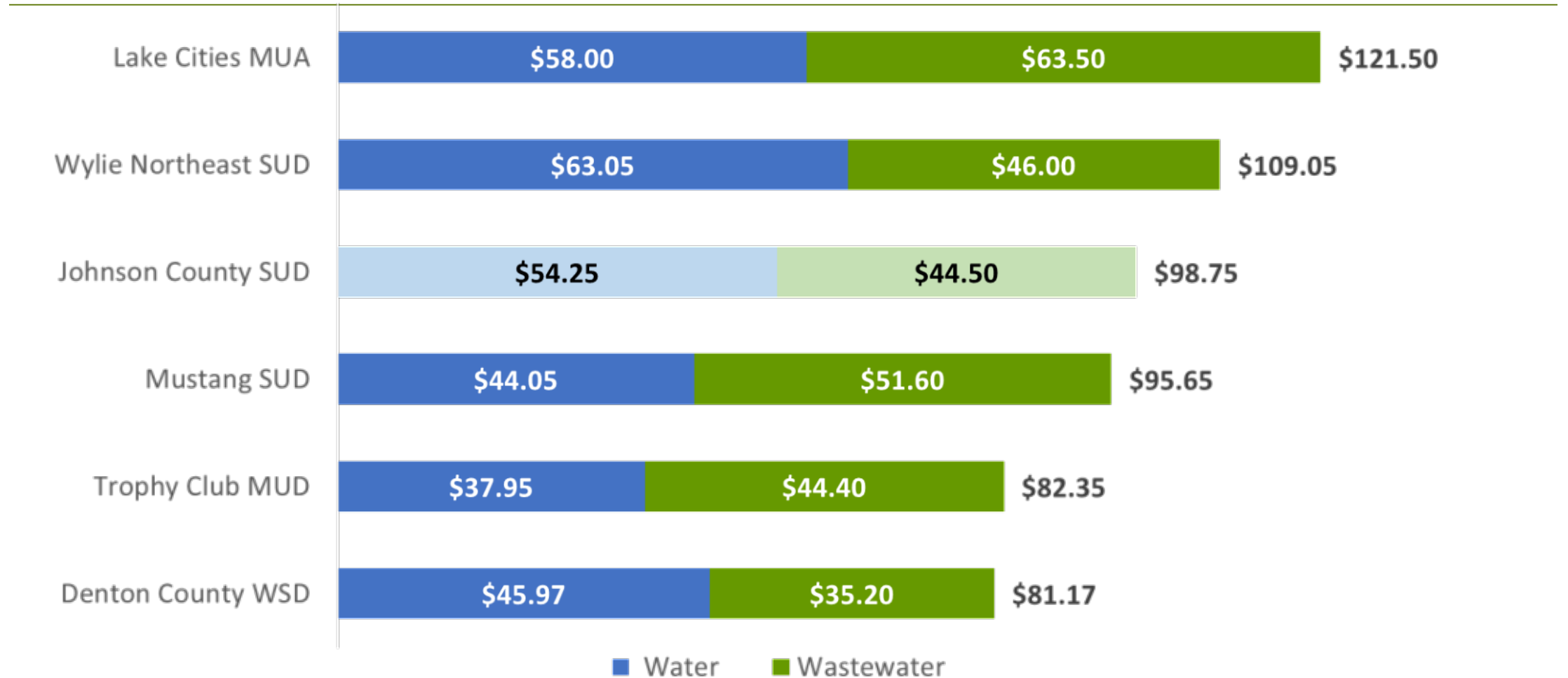
The Board must ensure the viability of the enterprise by setting projected revenues to match or exceed expenses and confirming that financial metrics are met.

COMPETITIVE POSITION AND CURRENT RATES

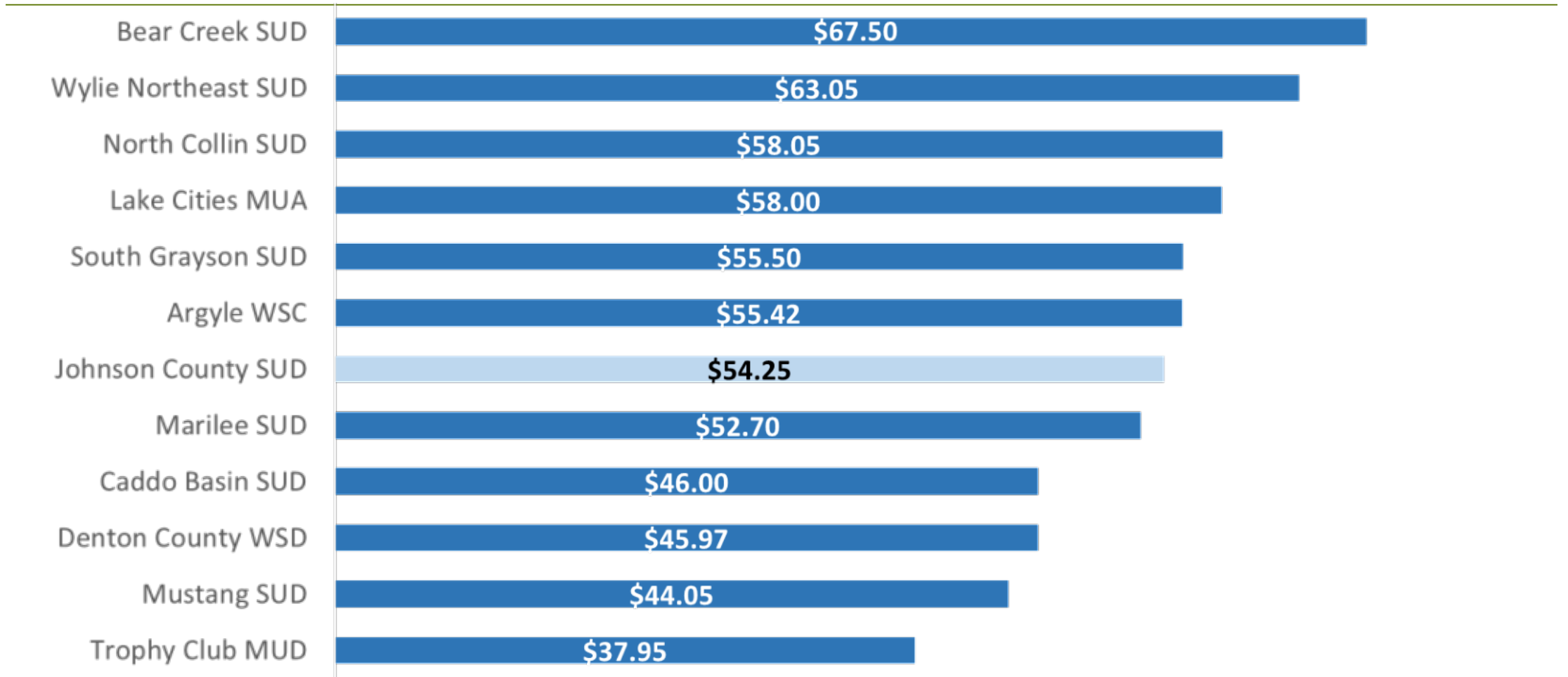
REGIONAL COMPARISON TO BENCHMARK CITIES RESIDENTIAL WATER & WW BILL AT 5,000 GALLONS



REGIONAL COMPARISON TO BENCHMARK DISTRICTS RESIDENTIAL WATER & WW BILL AT 5,000 GALLONS



REGIONAL COMPARISON TO BENCHMARK DISTRICTS RESIDENTIAL WATER BILL AT 5,000 GALLONS



CURRENT UTILITY RATES

WATER RATES		All Customers
Minimum Charge		
5/8"		\$33.00
3/4"		42.90
1"		72.60
1.5"		132.00
2"		330.00
3"		495.00
4"		1,320.00
6"		1,650.00
2" Compound		264.00
4" Compound		825.00
Volumetric Charge		
0-5,000		\$4.25
5,001-10,000		5.25
10,001 +		6.25

Hydrant accounts are charged a minimum of \$50 and \$6.25 for every 1,000 gallons used

WASTEWATER RATES	Residential	Commercial	Multi-Unit
Minimum Charge			
Base Rate	\$22.00	\$25.00	\$12.50
Volumetric Charge			
0-10,000	\$4.50	\$4.50	\$4.50
10,001+	-	4.50	4.50

Base Rate for Multi-Unit accounts are charged for each unit

KEY COST COMPONENTS AND ASSUMPTIONS

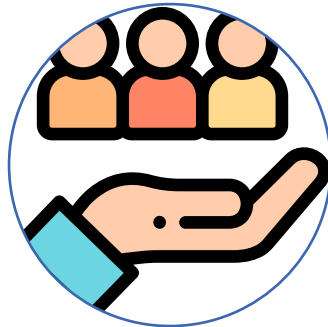
KEY CONSIDERATIONS



Wholesale Water Purchases

District currently purchases wholesale water from the City of Mansfield and Brazos River Public Utility Authority

District currently evaluating contract structures to maximize potential cost reductions



Growth Assumptions

District projected to experience significant growth; scenarios prepared to show cost and revenue projections affiliated with anticipated growth and conservative growth assumptions in Residential meters

Anticipated

~12% Annual Growth

As projected by District

Conservative

~1% Annual Growth

As projected by Texas Water Development Board



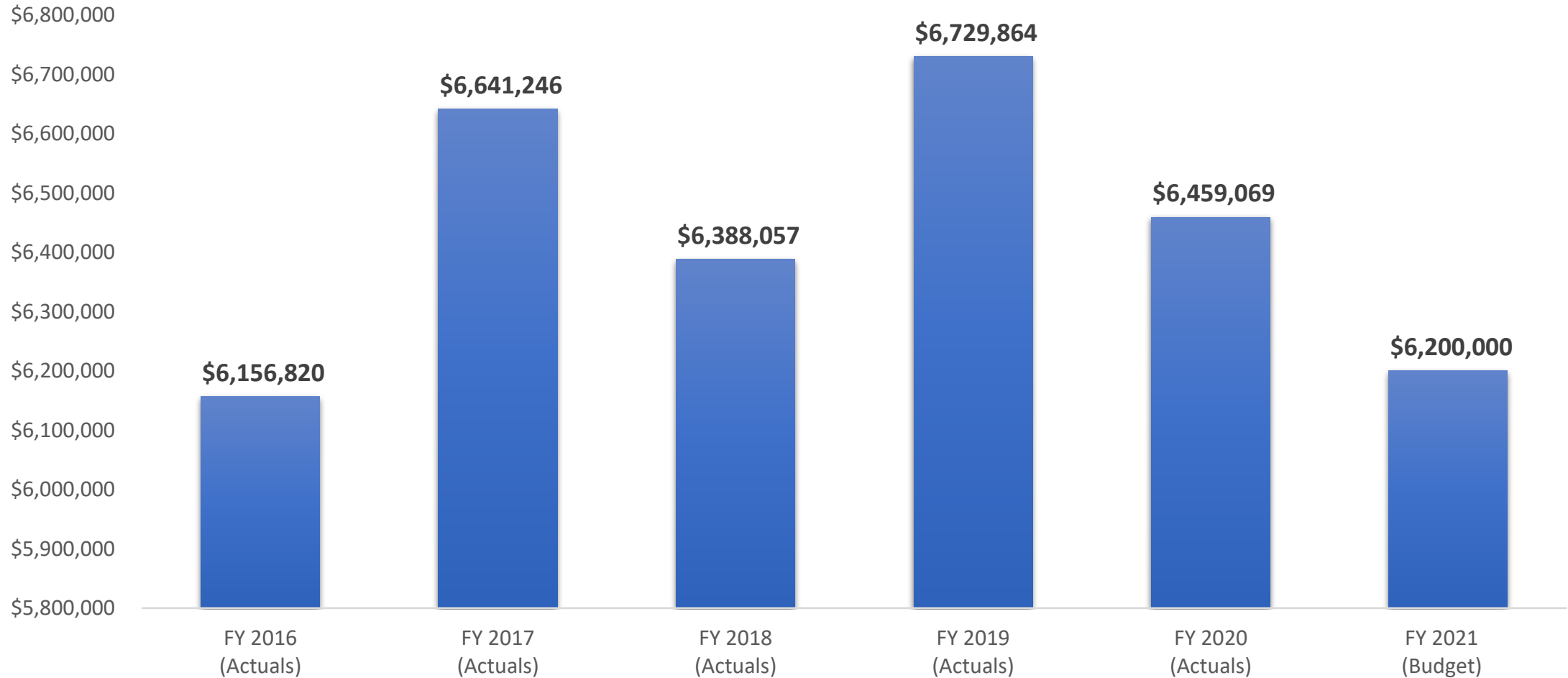
Future Capital Expenses

About \$17.6M of total CIP costs per Water and Wastewater Master Plans

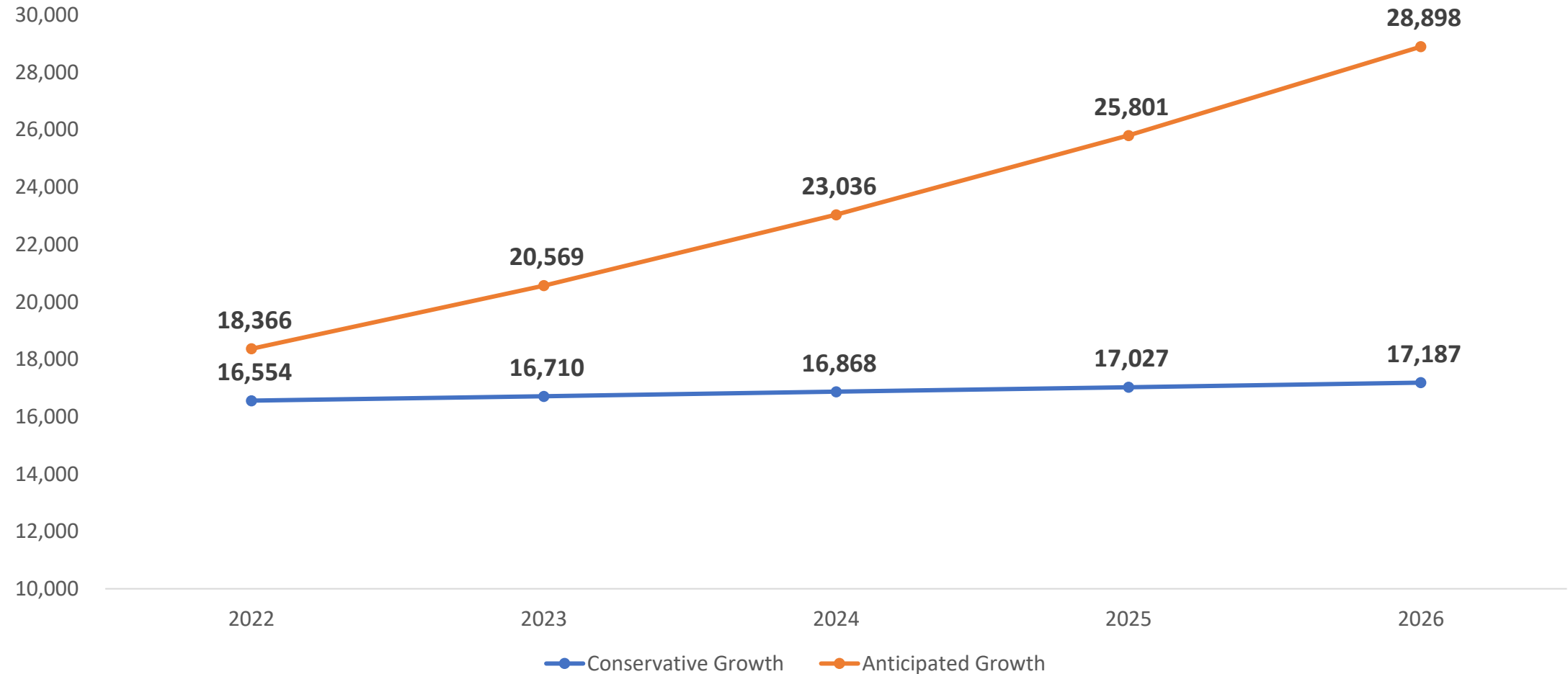
Assuming roughly 70% of project costs will be funded through utility rates while remaining 30% will be funded through System Development Fees

Conservative Scenario excludes all growth and supply-related projects

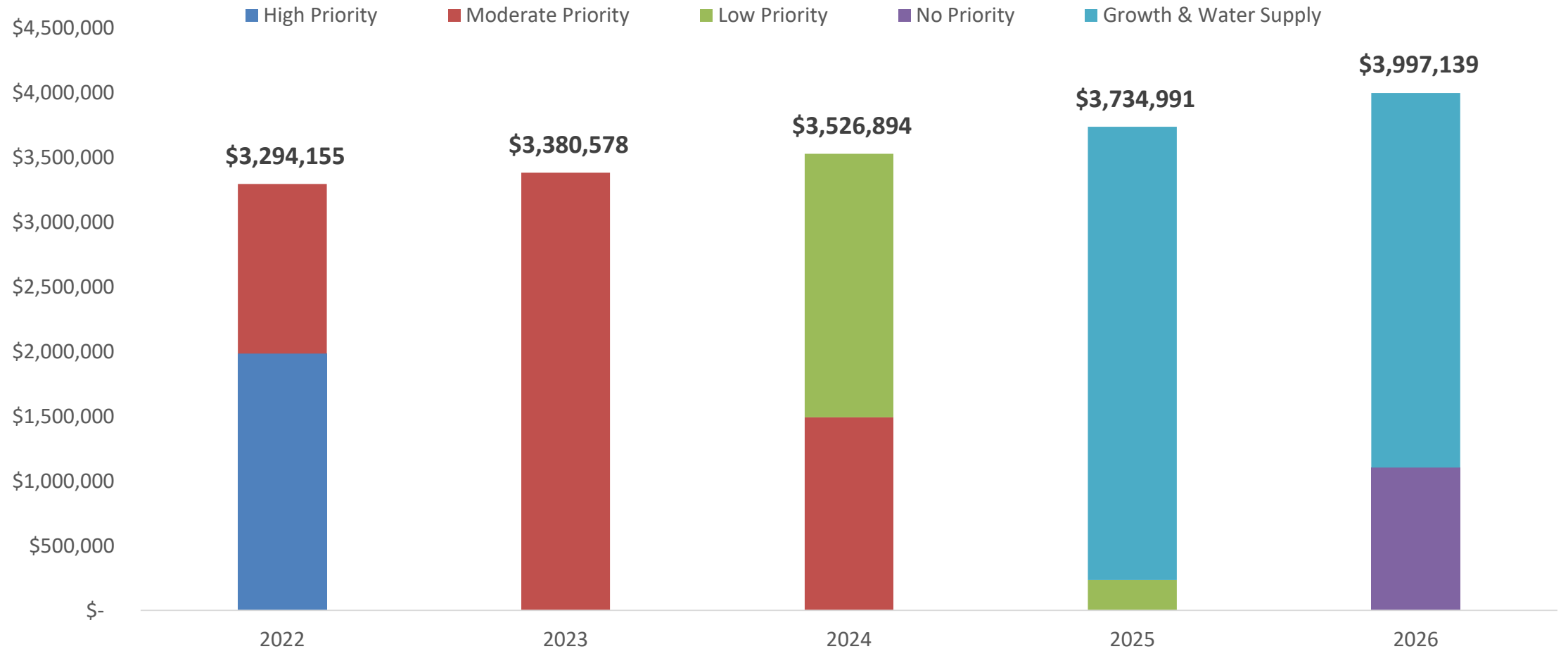
WHOLESALE WATER PURCHASE COSTS



PROJECTED GROWTH IN RESIDENTIAL CONNECTIONS

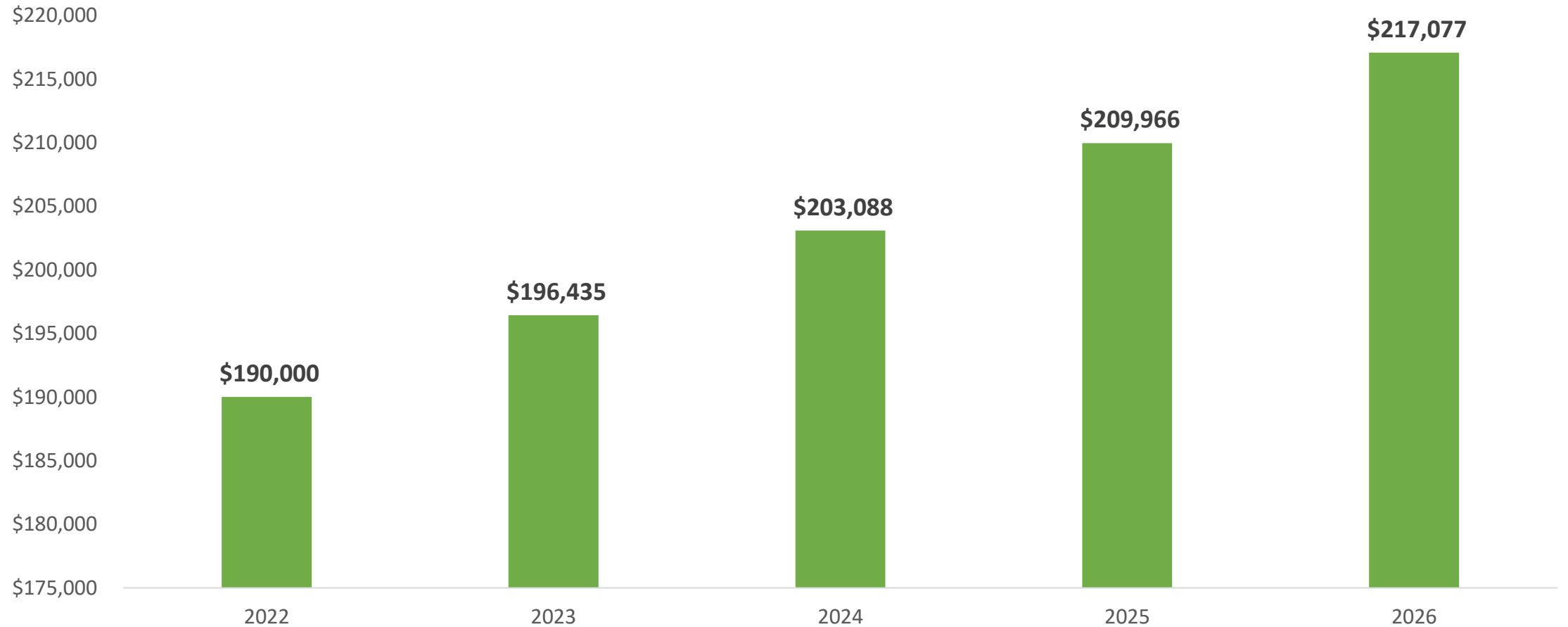


PROJECTED WATER CAPITAL EXPENSES



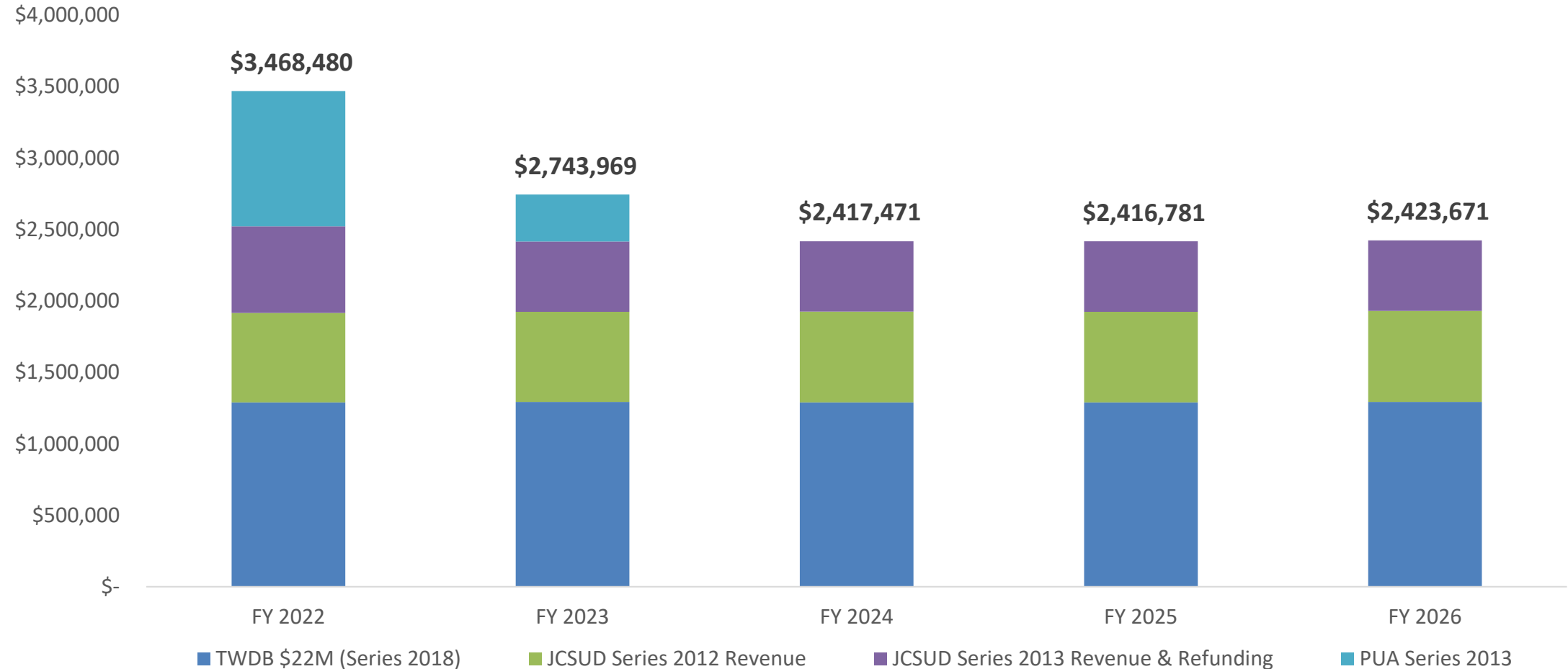
Escalates costs annually by 3.39% per American City and County, Construction Cost Index, 20-year average (2000-2020)

PROJECTED WASTEWATER CAPITAL EXPENSES



*Escalates costs annually by 3.39% per American City and County, Construction Cost Index, 20-year average (2000-2020)
Wastewater CIP Costs from Master Plan assumed to be recurring annually as District anticipates additional future costs*

EXISTING DEBT SERVICE



ANTICIPATED GROWTH SCENARIO

BREAKDOWN OF TOTAL REVENUE REQUIREMENT UNDER ANTICIPATED GROWTH SCENARIO

Revenue Requirement	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Revenues					
Water Retail Sales	\$15,787,660	\$17,445,146	\$19,302,028	\$21,382,294	\$23,712,817
Wastewater Retail Sales	1,600,206	1,739,545	1,895,647	2,070,527	2,266,446
Wholesale Water Sales	1,334,816	1,334,816	1,334,816	1,334,816	1,334,816
Revenue Offsets	1,219,000	1,194,000	1,194,000	1,194,000	1,194,000
Total Revenues	\$19,941,682	\$21,713,507	\$23,726,491	\$25,981,638	28,508,079
Expenses					
Personnel (incl. additional FTEs)	\$3,739,933	\$4,147,543	\$4,586,565	\$4,815,893	\$5,056,688
Repairs and Maintenance	1,640,000	1,684,657	1,730,531	1,777,653	1,826,059
Utilities	720,000	739,606	759,745	780,433	801,684
Other O&M	1,411,500	1,448,717	1,486,049	1,527,122	1,569,550
Water Purchases	6,200,000	7,102,130	8,135,524	9,319,282	10,675,283
Cash Capital Expenses	2,419,625	2,505,202	2,611,730	2,778,698	2,885,247
Debt Service (incl. PUA Series 2013)	3,468,480	2,743,969	2,417,471	2,416,781	2,423,671
Total Expenses	\$19,599,537	\$20,371,824	\$21,727,615	\$23,415,862	\$25,238,182

RETAIL REVENUE RECOVERY UNDER CURRENT RATES ANTICIPATED GROWTH ASSUMPTION

Water Utility	2022	2023	2024	2025	2026
Rate Revenue Total	\$15,787,660	\$17,445,146	\$19,302,028	\$21,382,294	\$23,712,817
Revenue Requirement	16,158,543	16,901,480	18,201,894	19,850,063	21,630,760
\$ Over/(Under) Recovery	\$(370,883)	\$543,666	\$1,100,135	\$1,532,231	\$2,082,057
% Over/(Under) Recovery	-2.3%	3.1%	5.7%	7.2%	8.8%
Wastewater Utility	2022	2023	2024	2025	2026
Rate Revenue Total	\$1,600,206	\$1,739,545	\$1,895,647	\$2,070,527	\$2,266,446
Revenue Requirement	887,179	941,527	996,905	1,036,983	1,078,606
\$ Over/(Under) Recovery	\$713,028	\$798,018	\$898,742	\$1,033,544	\$1,187,840
% Over/(Under) Recovery	44.6%	45.9%	47.4%	49.9%	52.4%
Combined Utility	2022	2023	2024	2025	2026
Rate Revenue Total	\$17,387,866	\$19,184,691	\$21,197,675	\$23,452,822	\$25,979,263
Revenue Requirement	17,045,721	17,843,008	19,198,799	20,887,046	22,709,366
\$ Over/(Under) Recovery	\$342,145	\$1,341,684	\$1,998,876	\$2,565,775	\$3,269,897
% Over/(Under) Recovery	2.0%	7.0%	9.4%	10.9%	12.6%

Note: Values above evaluate the performance of retail utility customers and assume wholesale customers will produce revenues as budgeted for FY 2021.

SYSTEM DEVELOPMENT CHARGES UNDER ANTICIPATED GROWTH SCENARIO

	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Projected Beginning Balance	\$0	\$213,070	\$572,555	\$1,057,784	\$1,687,905
System Development Charges					
Water	\$1,104,000	\$1,236,812	\$1,385,600	\$1,552,289	\$1,739,029
Wastewater	173,600	194,484	217,881	244,092	273,456
Total Charges	\$1,277,600	\$1,431,296	\$1,603,481	\$1,796,380	\$2,012,486
CIP Costs to be Covered					
Water	\$1,014,530	\$1,020,117	\$1,064,808	\$1,111,005	\$1,271,843
Wastewater	50,000	51,693	53,444	55,254	57,126
Total CIP Costs	\$1,064,530	\$1,071,811	\$1,118,252	\$1,166,260	\$1,328,968
Projected Ending Balance	\$213,070	\$572,555	\$1,057,784	\$1,687,905	\$2,371,422

CONSERVATIVE GROWTH SCENARIO

BREAKDOWN OF TOTAL REVENUE REQUIREMENT UNDER CONSERVATIVE GROWTH SCENARIO

Revenue Requirement	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Revenues					
Water Retail Sales	\$14,410,019	\$14,525,016	\$14,639,760	\$14,754,486	\$14,869,280
Wastewater Retail Sales	1,485,603	1,495,469	1,505,428	1,515,481	1,525,629
Wholesale Water Sales	1,334,816	1,334,816	1,334,816	1,334,816	1,334,816
Revenue Offsets	1,219,000	1,194,000	1,194,000	1,194,000	1,194,000
Total Revenues	\$18,449,438	\$18,549,301	\$18,674,005	\$18,798,783	\$18,923,725
Expenses					
Personnel (incl. additional FTEs)	\$3,739,933	\$4,147,543	\$4,586,565	\$4,815,893	\$5,056,688
Repairs and Maintenance	1,640,000	1,684,657	1,730,531	1,777,653	1,826,059
Utilities	720,000	739,606	759,745	780,433	801,684
Other O&M	1,411,500	1,448,717	1,486,049	1,527,122	1,569,550
Water Purchases	6,200,000	6,399,415	6,605,244	6,817,693	7,036,976
Cash Capital Expenses	1,708,853	1,616,065	1,726,303	1,581,020	1,858,650
Debt Service (incl. PUA Series 2013)	3,468,480	2,743,969	2,417,471	2,416,781	2,423,671
Total Expenses	\$18,888,766	\$18,779,972	\$19,311,907	\$19,716,596	\$20,573,278

RETAIL REVENUE RECOVERY UNDER CURRENT RATES CONSERVATIVE GROWTH ASSUMPTION

Water Utility	2022	2023	2024	2025	2026
Rate Revenue Total	\$14,410,019	\$14,525,016	\$14,639,760	\$14,754,486	\$14,869,280
Revenue Requirement	15,439,843	15,301,324	15,777,630	16,141,968	16,956,746
\$ Over/(Under) Recovery	\$(1,029,823)	\$(776,308)	\$(1,137,870)	\$(1,387,482)	\$(2,087,466)
% Over/(Under) Recovery	-7.1%	-5.3%	-7.8%	-9.4%	-14.0%
Wastewater Utility	2022	2023	2024	2025	2026
Rate Revenue Total	\$1,485,603	\$1,495,469	\$1,505,428	\$1,515,481	\$1,525,629
Revenue Requirement	895,107	949,832	1,005,461	1,045,812	1,087,716
\$ Over/(Under) Recovery	\$590,496	\$545,637	\$499,967	\$469,669	\$437,914
% Over/(Under) Recovery	39.7%	36.5%	33.2%	31.0%	28.7%
Combined Utility	2022	2023	2024	2025	2026
Rate Revenue Total	\$15,895,622	\$16,020,485	\$16,145,189	\$16,269,967	\$16,394,909
Revenue Requirement	16,334,950	16,251,156	16,783,091	17,187,780	18,044,462
\$ Over/(Under) Recovery	\$(439,327)	\$(230,671)	\$(637,903)	\$(917,813)	\$(1,649,553)
% Over/(Under) Recovery	-2.8%	-1.4%	-4.0%	-5.6%	-10.1%

Note: Values above evaluate the performance of retail utility customers and assume wholesale customers will produce revenues as budgeted for FY 2021.

SYSTEM DEVELOPMENT CHARGES UNDER CONSERVATIVE GROWTH SCENARIO

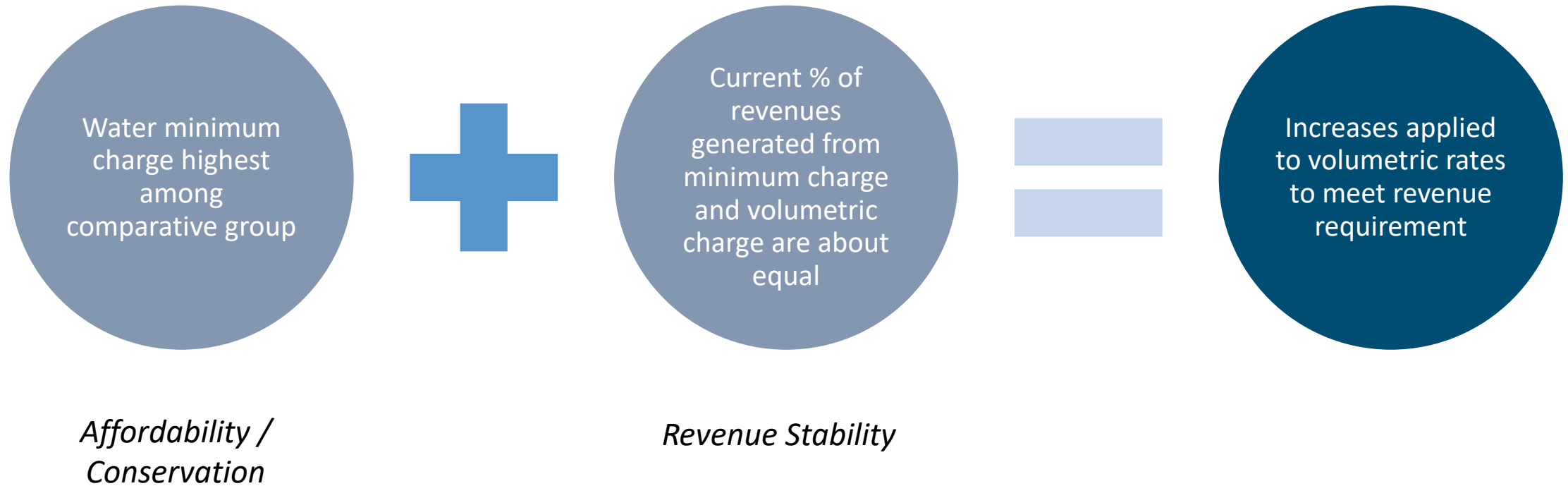
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Projected Beginning Balance	\$0	\$692,979	\$1,300,256	\$1,891,204	\$2,248,460
System Development Charges					
Water	\$1,104,000	\$1,114,436	\$1,124,971	\$1,135,605	\$1,146,340
Wastewater	173,600	175,241	176,898	178,570	180,258
Total Charges	\$1,277,600	\$1,289,677	\$1,301,869	\$1,314,175	\$1,326,598
CIP Costs to be Covered					
Water	\$534,621	\$630,707	\$657,476	\$901,665	\$766,553
Wastewater	50,000	51,693	53,444	55,254	57,126
Total CIP Costs	\$584,621	\$682,401	\$710,921	\$956,920	\$823,679
Projected Ending Balance	\$692,979	\$1,300,256	\$1,891,204	\$2,248,460	\$2,751,379

RATE DESIGN

AWWA RATE ATTRIBUTES AND CRITERIA

Implementation	Equity	Customer	Conservation	Financial
Administrative Burden	Interclass	Affordability	Average-Day Savings	Revenue Sufficiency
Public Understanding	Intraclass	Economic Development	Peak-Season Savings	Revenue Stability
Political Acceptance	Intergenerational	Rate Shock / Volatility	Peak-Day Savings	Rate Stability
Implementation Risk	Inside/Outside	Understandability of Rates/Bill	Sustainability	Rate Predictability
Legal Defensibility	Industry Standards	Perception of Equity	Compliance	Financial Risk

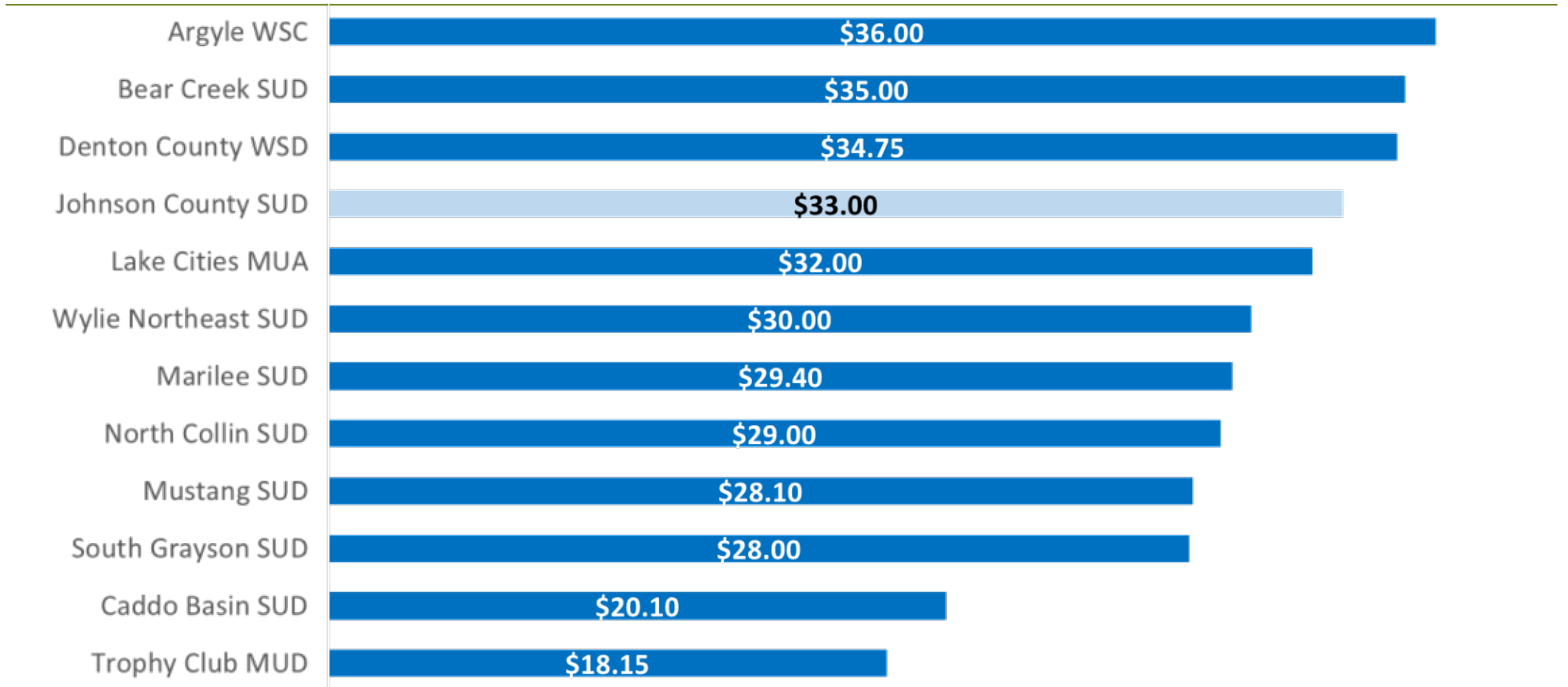
ADJUSTMENTS TO CURRENT WATER RATES



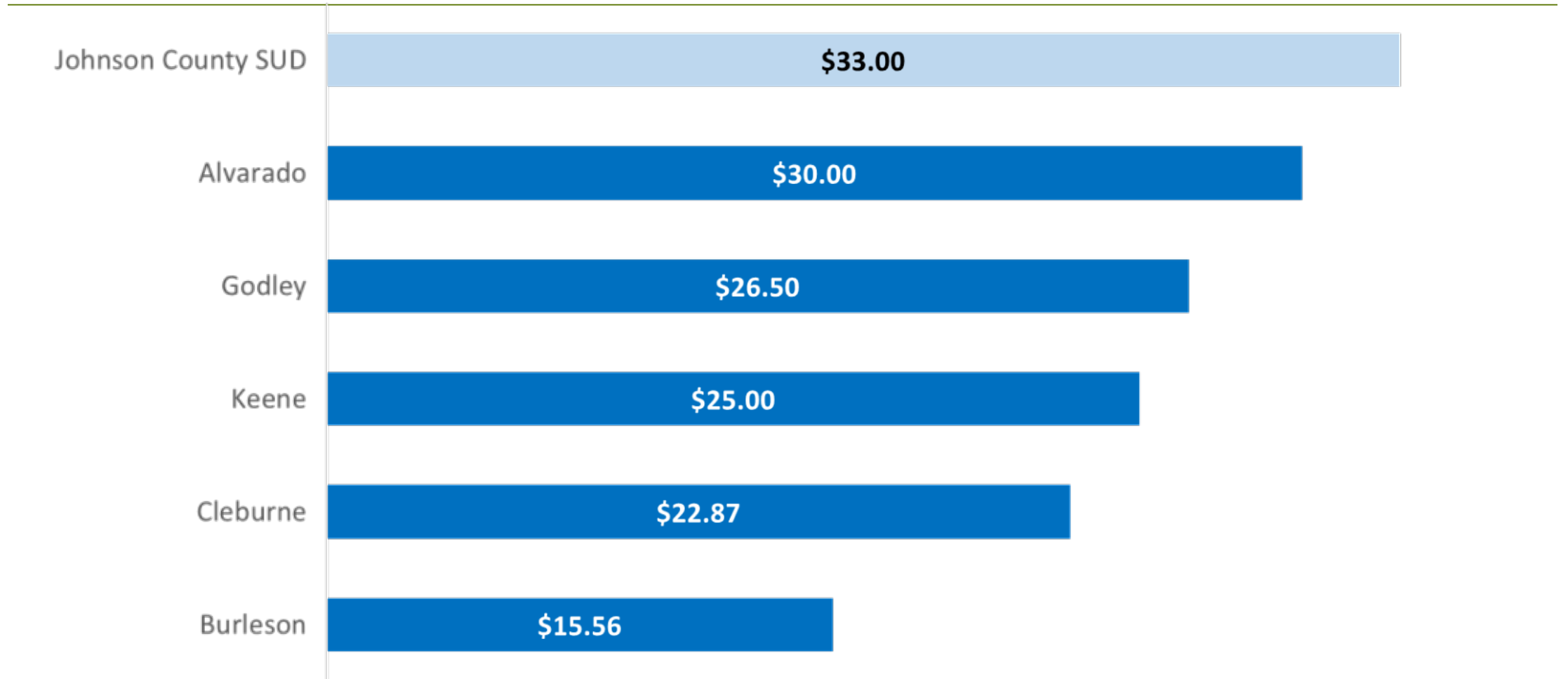
Note: Minimum charge for fire hydrant customers increased from \$50 to \$182 as part of rate design.

REGIONAL COMPARISON TO BENCHMARK DISTRICTS

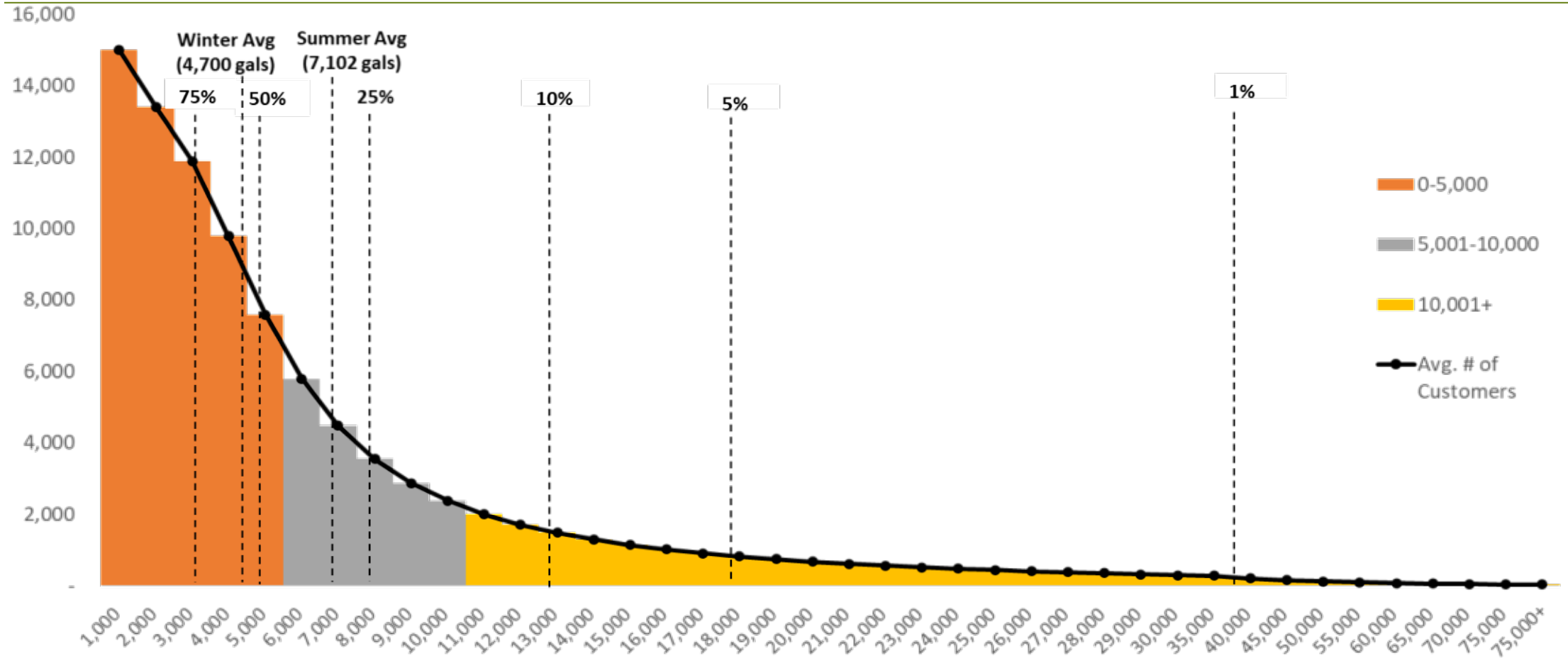
RESIDENTIAL WATER MINIMUM CHARGE



REGIONAL COMPARISON TO BENCHMARK CITIES RESIDENTIAL WATER MINIMUM CHARGE



FREQUENCY DISTRIBUTION OF RESIDENTIAL CUSTOMERS



Based on utility billing data from 10/2018 – 09/2019

REDESIGNING VOLUMETRIC RATE DESIGN

Volumetric Tier Blocks

- Capture top 50% of customers within first volumetric tier (0 - 5,000 gallons)
 - Capture top ~10% of customers within second volumetric tier (5,001 - 15,000 gallons)
 - Capture top ~1% of customers within third volumetric tier (15,001 - 40,000 gallons)
 - Capture largest water users within last volumetric tier (40,001+ gallons)
-

Volumetric Tier Rates

- Minimize rate shock to fixed/low-income residents
 - Increase base volumetric rate for 0-5,000 gallons to \$4.75 (+\$0.50)
 - Increase to total water bill for 2,000 gallon customer by \$1.00
 - Escalate rates to promote conservation while assessing charge based on impact to system
 - 33% tier differential
-

Revenue Recovery

- Total projected revenues to meet or exceed estimated Revenue Requirement
 - 90% of Revenue Requirement to be recovered through minimum charges and first 3 volumetric tiers
 - Generate enough in last volumetric tier to cover close to total cash capital expenses
-

DRAFT RATE SCENARIO FOR FY 2022 UNDER CONSERVATIVE GROWTH SCENARIO

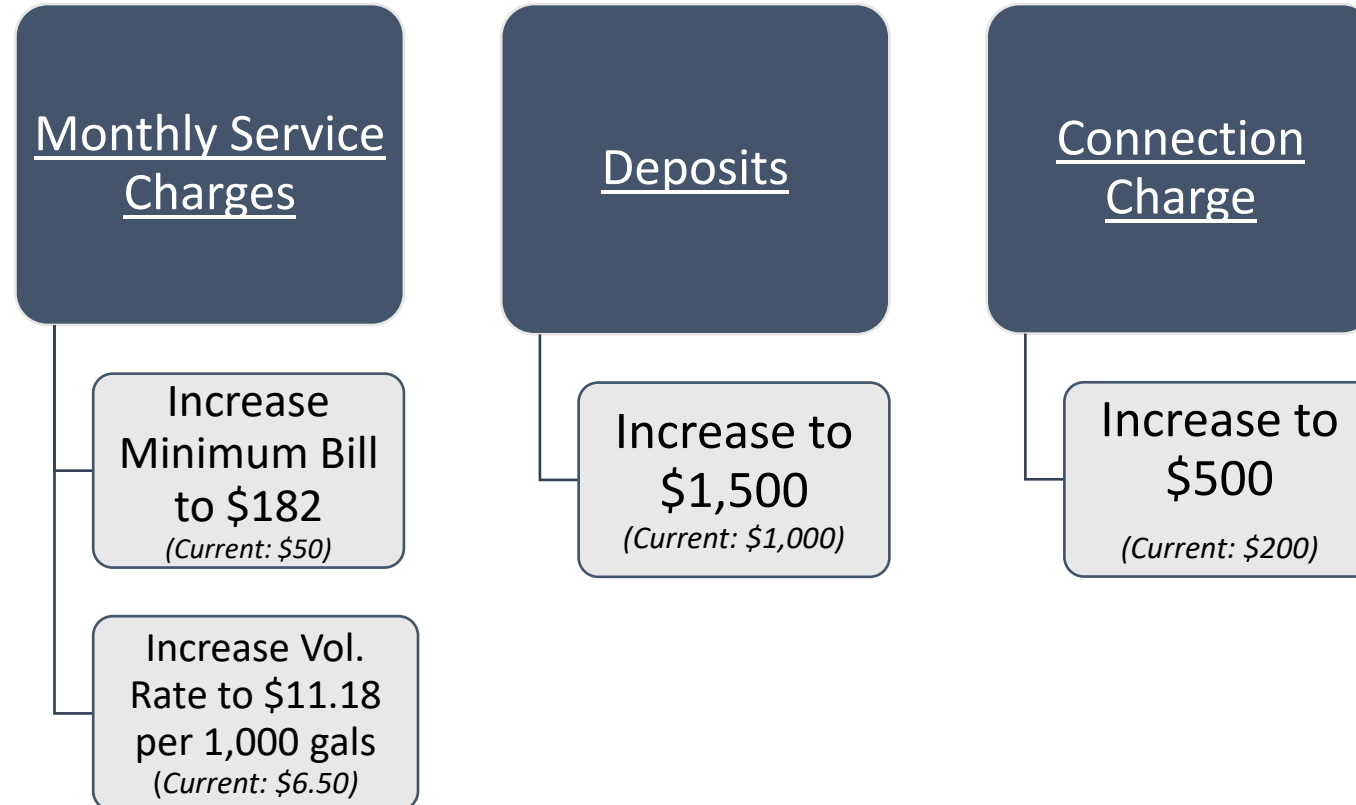
Water Rates	Current
Volumetric Charge	
0-5,000	\$4.25
5,001-10,000	5.25
10,001 +	6.25
Hydrant (Uniform Rate)	6.50

Water Rates	Draft
Volumetric Charge	
0-5,000	\$4.75
5,001-15,000	6.32
15,001-40,000	8.40
40,001 +	11.18
Hydrant (Uniform Rate)	11.18

Water Bill Calculations	2,000 (gallons)	5,000 (gallons)	10,000 (gallons)
Under Current Rates	\$41.50	\$54.25	\$80.50
Under Draft Rates	\$42.50	\$56.75	\$88.34
Increase (\$)	\$1.00	\$2.50	\$7.84
Increase (%)	2.35%	4.41%	8.87%

FIRE HYDRANT FEE BENCHMARKING

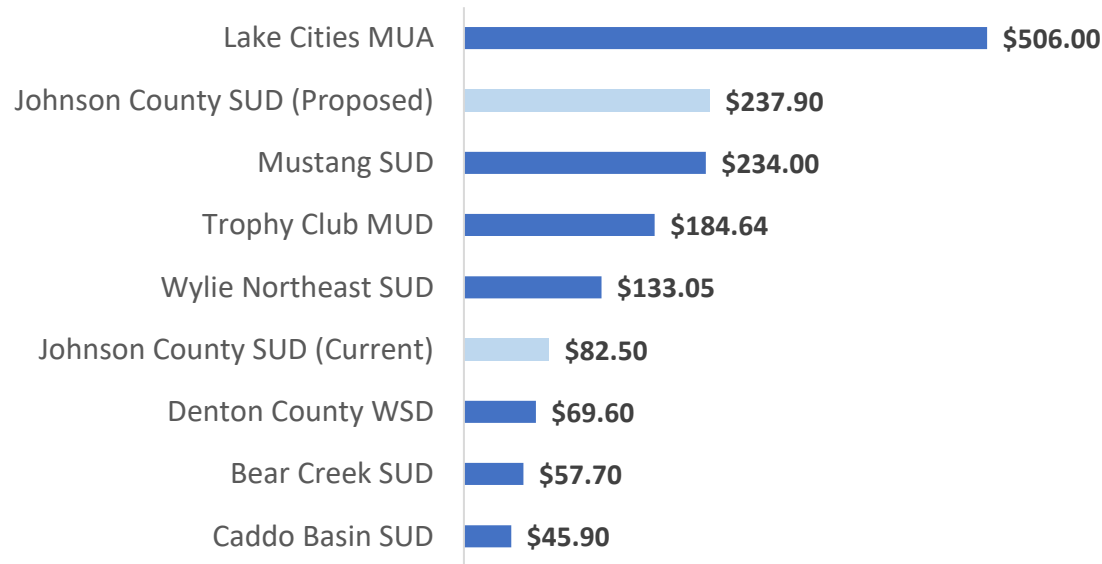
ADJUSTMENTS TO CURRENT FIRE HYDRANT FEES



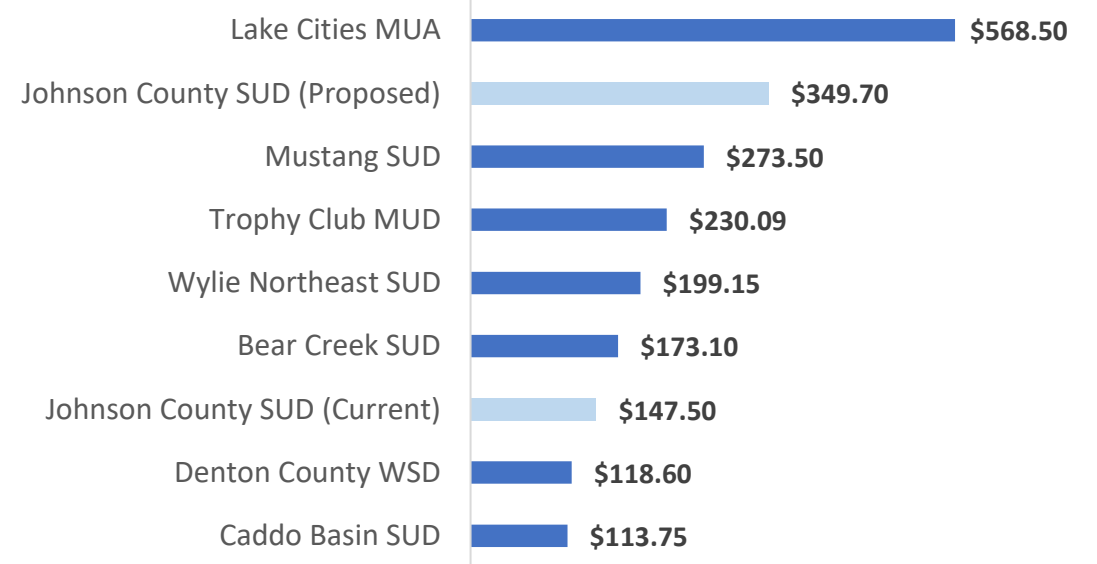
Note: Connection Charge not benchmarked given limited availability in data points

HYDRANT MONTHLY SERVICE CHARGES

**Monthly Hydrant Water Bill
5,000 Gallons**



**Monthly Hydrant Water Bill
15,000 Gallons**



Mustang SUD: Volumetric Rate based on "Mustang SUD" District area

Trophy Club MUD: Rate Order primarily refers to temporary meters as 3" (Section 1.06 Sub B); minimum charge based on 3"- meter size

Wylie Northeast SUD: Minimum charge stated as User Fee

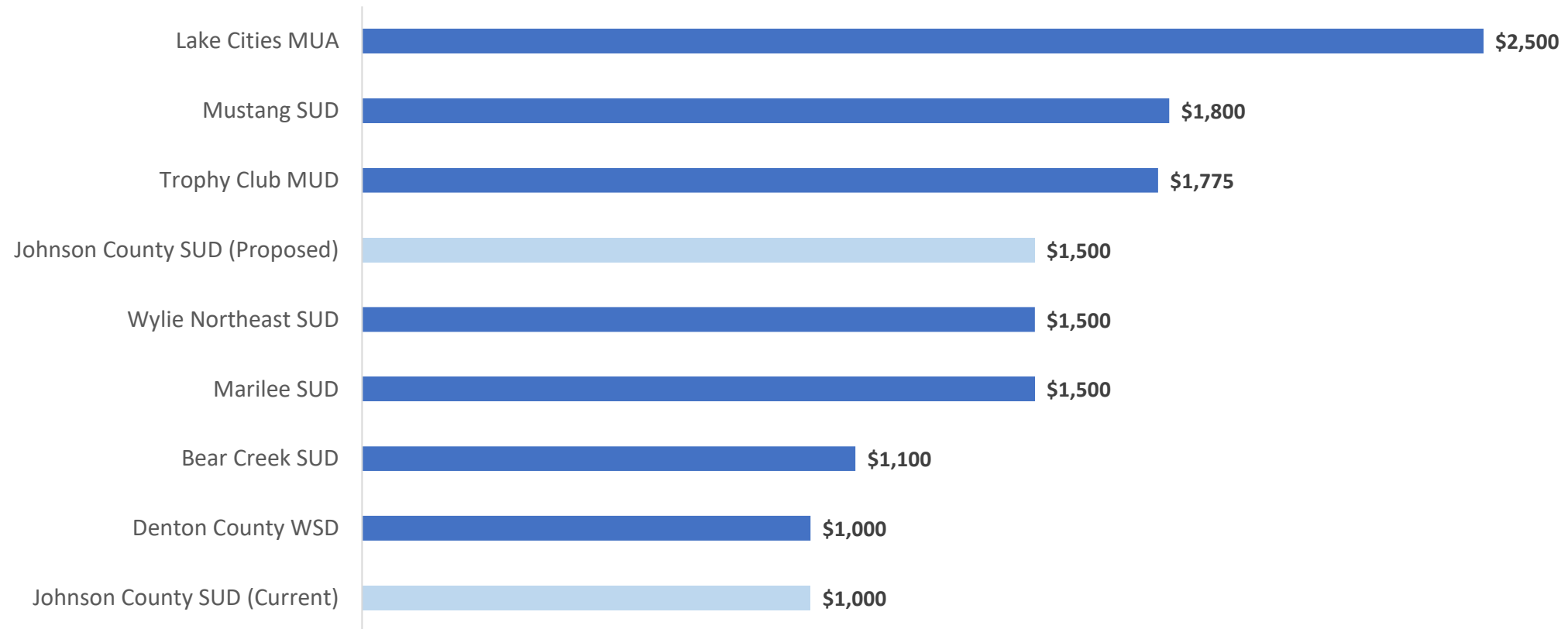
Caddo Basin SUD: Rate Order suggests all water users charged the same rate, as listed above

Lake Cities MUA: Hydrant customers charged based on 3"- meter size

Bear Creek SUD: No designation available within Rate Order on monthly minimum charge

HYDRANT SERVICE MISCELLANEOUS FEES

Deposit for Hydrant Service



Trophy Club MUD: Rate Order primarily refers to temporary meters as 3" (Section 1.06 Sub B); minimum charge based on 3"- meter size



QUESTIONS AND DISCUSSION

NEWGEN STRATEGIES AND SOLUTIONS
275 W. CAMPBELL ROAD, SUITE 440
RICHARDSON, TEXAS 75080

CHRIS EKRU, DIRECTOR
972-232-2234
CEKRUT@NEWGENSTRATEGIES.NET

Agenda Item #9: Executive Session

January 18, 2022

EXECUTIVE SESSION: as authorized by the Texas Open Meetings Act, Government Code Sections 551.071: a.) consult with legal counsel and/or deliberate pending litigation regarding Acton Municipal Utility District. b.) economic development matters. No final action, decision, or vote will be taken in Executive Session.

Agenda Item #10: Open Session

January 18, 2022

Open Session: Consider action, if necessary, for Executive Session items.



JCSUD Workshop

General Manager Report/Update, Department Reports

Accounting

The Accounting department oversees the daily financial activities of the District ensuring the highest level of financial accountability and transparency in compliance with District policy and Governmental Accounting Standards. The Accounting department is responsible for financial reporting, general ledger preparation, accounts payable, accounts receivable, payroll, procurement, financial planning and forecasting, investments, budget preparation and monitoring, debt programs, and audit preparation.



Budget

2022 Budget

The 2022 Annual Budget has been entered into the accounting software and is now being observed.

Comprehensive Annual Financial Audit

George, Morgan & Sneed will conduct the 2021 Comprehensive Annual Financial Audit. We have received the Auditor's Checklist for information. This checklist will be completed by multiple departments and completed by February 19th in preparation for the audit on the week of February 21st through February 25th. After the conclusion of the audit, an audit committee meeting will be scheduled so the auditor can review the draft report and findings with the committee. After finalizing the audit, the audit results will be presented to the Board, hopefully during the April Board Meeting.

Inventory Audit

As part of the 2021 Comprehensive Annual Financial Audit, George, Morgan & Sneed completed an inventory audit on site January 3rd, 2022.

2021 Profit Sharing and 457 Retirement Plans Audit

The 2021 Profit Sharing and 457 Retirement Plans Audit are projected for May of 2022. George, Morgan & Sneed will conduct the Audit.

Wholesale & Retail Water and Wastewater Rate Study

NewGen Strategies & Solutions is conducting a Retail Water, Wholesale Water, Wastewater, and Miscellaneous Fee study. The District is in the process of completing the Water and Wastewater Master Plans and needs to be adequately positioned to fund these capital investments and improvements. NewGen is assisting the District to develop a 5 to 10-year financial plan for the District's water and wastewater utility, recognizing the impact of debt-funding the majority of the capital plan and the general impact of inflation, customer growth, and estimated changes in customer demand. This plan will consider critical financial metrics that the District must maintain to ensure the utility's financial stability, including maintaining sufficient working cash reserves and appropriate debt service coverage levels. We are currently working through the review of our wholesale rates.

Incode Implementation

Mobile Service Orders (MSO) training and configuration have been completed. Mobile Service Orders will eliminate paper service orders and allow operators to track work electronically via a cellular-based tablet. The tablet will also allow operators to clock in/out and view the map. Mobile Service Orders will be implemented when additional tablets arrive to assign each operator.

Information Technology

Enhancements to the Boardroom have been made to improve presentations and allow for remote meeting access and participation. However, there are still audio quality concerns requiring attention to accomplish conducting an effective meeting. Taurus Technologies has been engaged to install and program an improved microphone system and desk monitors to enhance participants' voice quality and presentations during a meeting. The equipment has been ordered, but due to supply chain issues, is not expected to arrive until April. The boardroom enhancements are scheduled for the week of April 25th. Sound panels will be installed to mitigate background noise and reduce the reverberation and echo in the room.

Laserfiche - Digital File Management and Process Automation

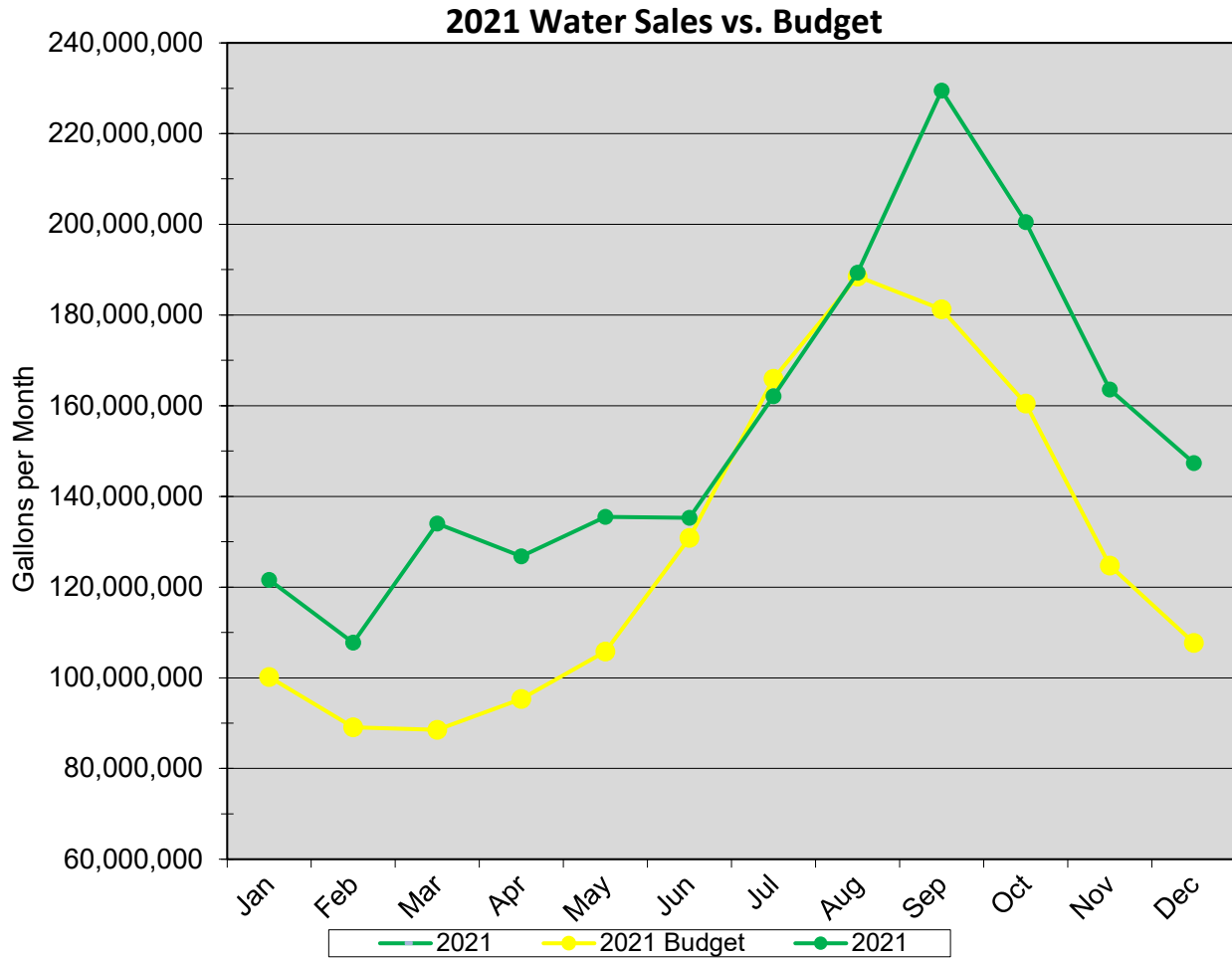
The Laserfiche project began in November with the completion of a kick-off meeting and a couple of trainings to learn and configure the system. The conversion of customer files has been delayed due to unforeseen circumstances from Laserfiche, but should get back on track through December and completed in February. Equipment will be established to begin digitizing the project and long-term retention files. Digital signature programs are being reviewed to allow for more streamlined and convenient processing of documents and eliminate paper flow.

Finance Report

December-21

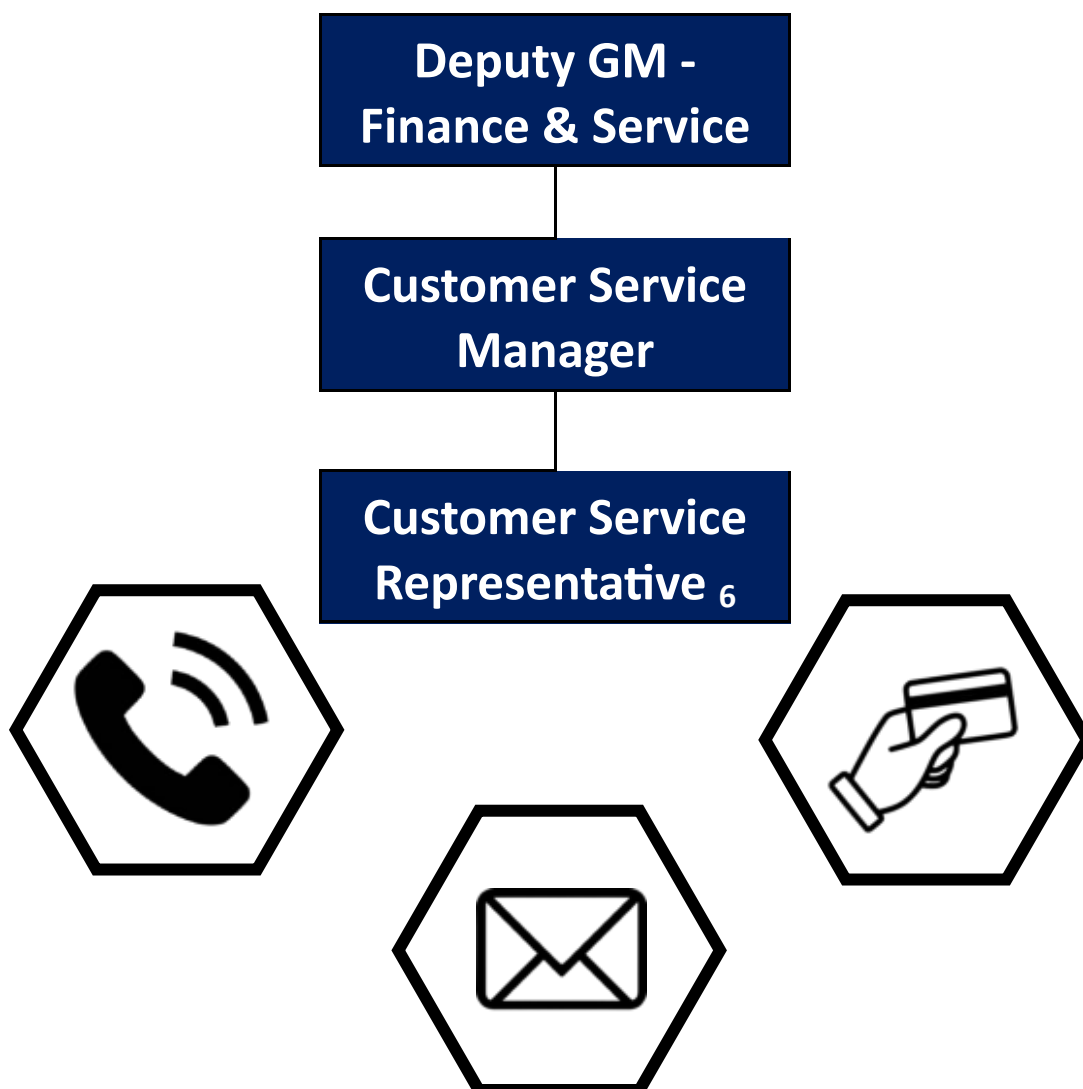
Water Sales

Retail Water Customers Total	17,630	
Retail Water Sales	123,832,270	Gallons
Average Usage	7,024	Gallons
Average Water Charge	\$ 76.90	
Wholesale Water Sold	23,493,298	



Customer Service Department

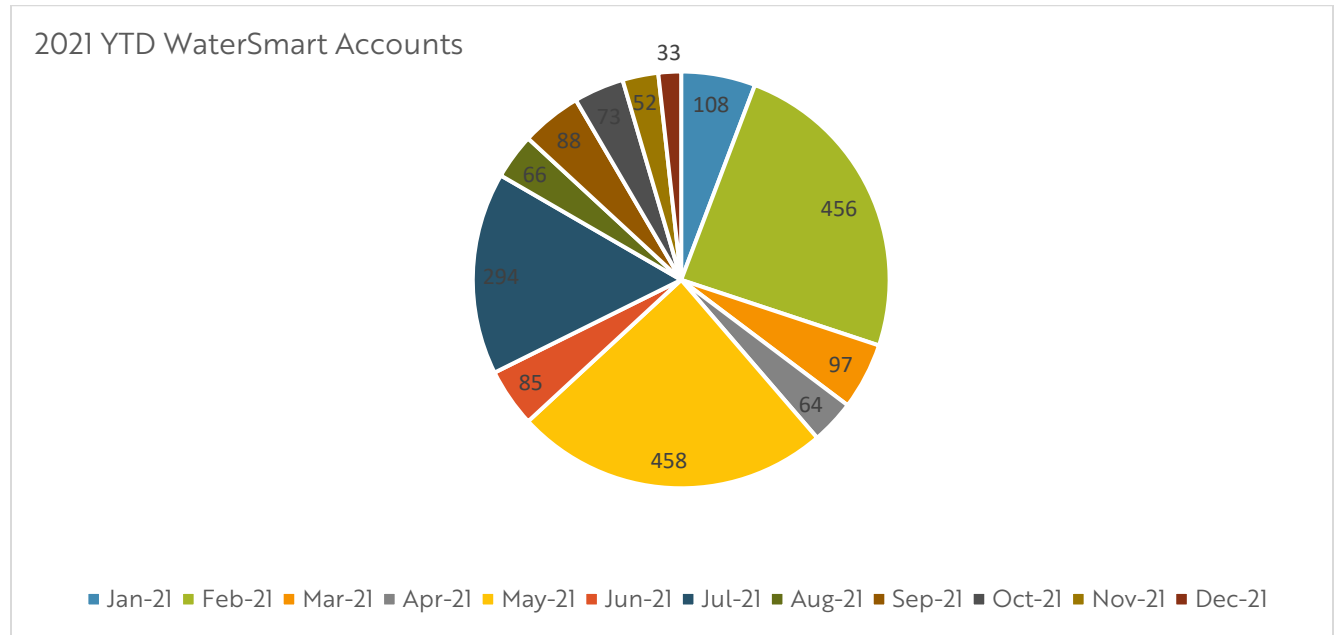
As the main point of contact for customers, the Customer Service department provides friendly and prompt service. The Customer Service department oversees all office work and record keeping regarding customer accounts and interactions including applications for service, inquiries and complaints, information about services, processing disconnections, and processing payments.



WaterSmart Customer Portal

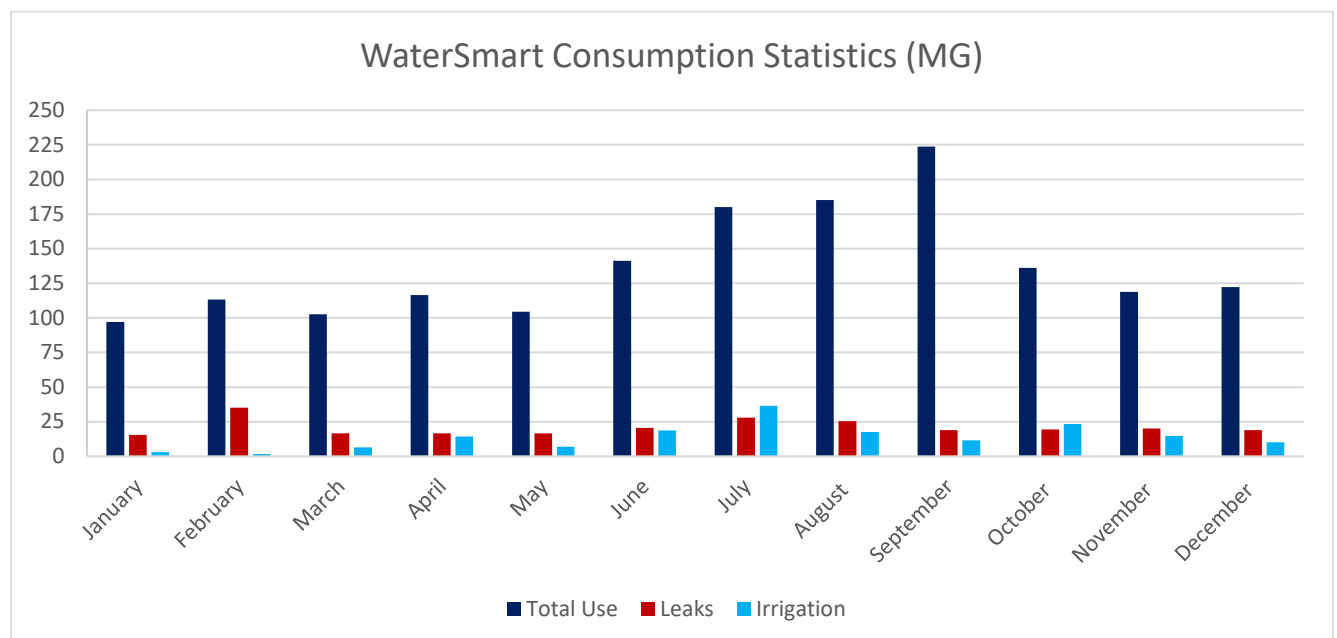
Customer Engagement

In December, 33 customers registered for the WaterSmart customer portal. This brings the total registered users to 2,636 customers.



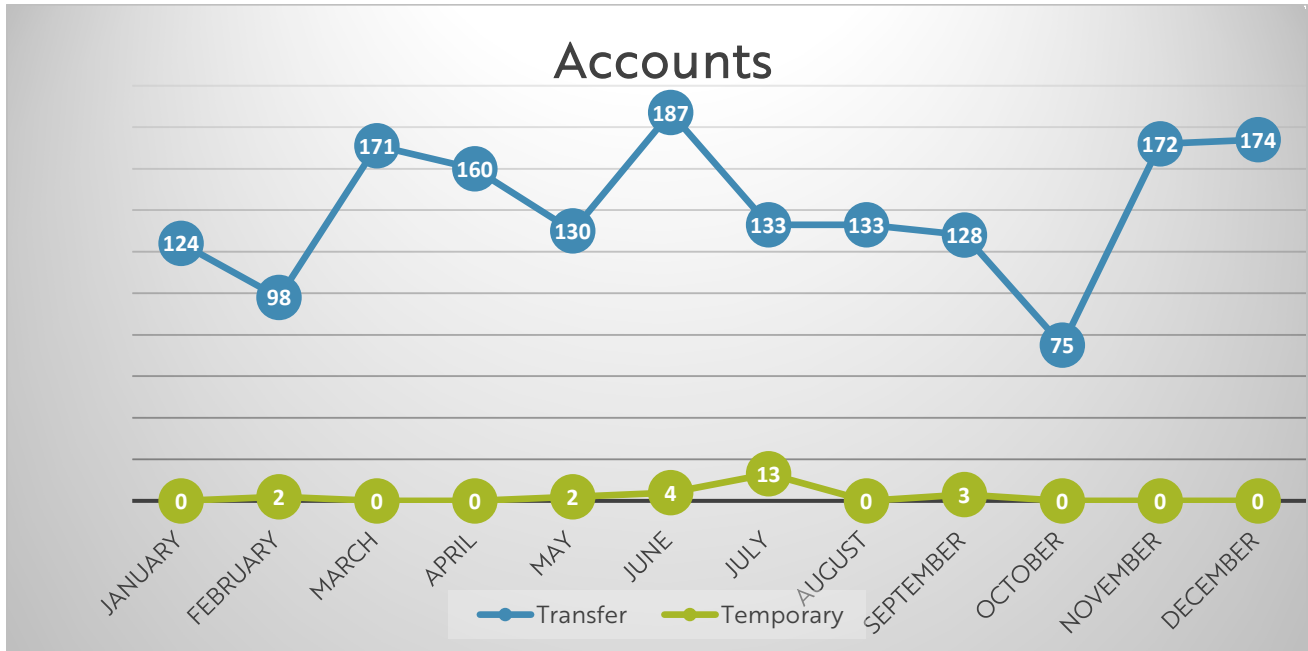
WaterSmart customer portal provides customers the ability to manage leak alerts, water consumption, water conservation tips, communication, and view their bills.

Monthly Consumption Statistics



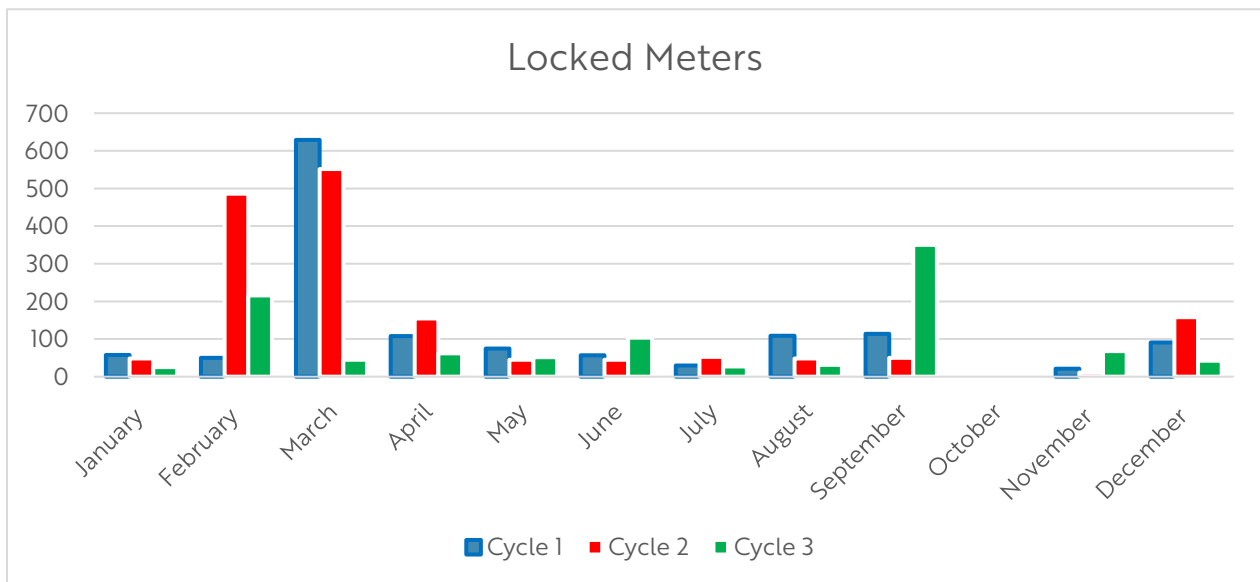
Account Coordination

174 applications were processed in December, 174 standard applications and 0 temporary applications.



Customer and Financial Impact

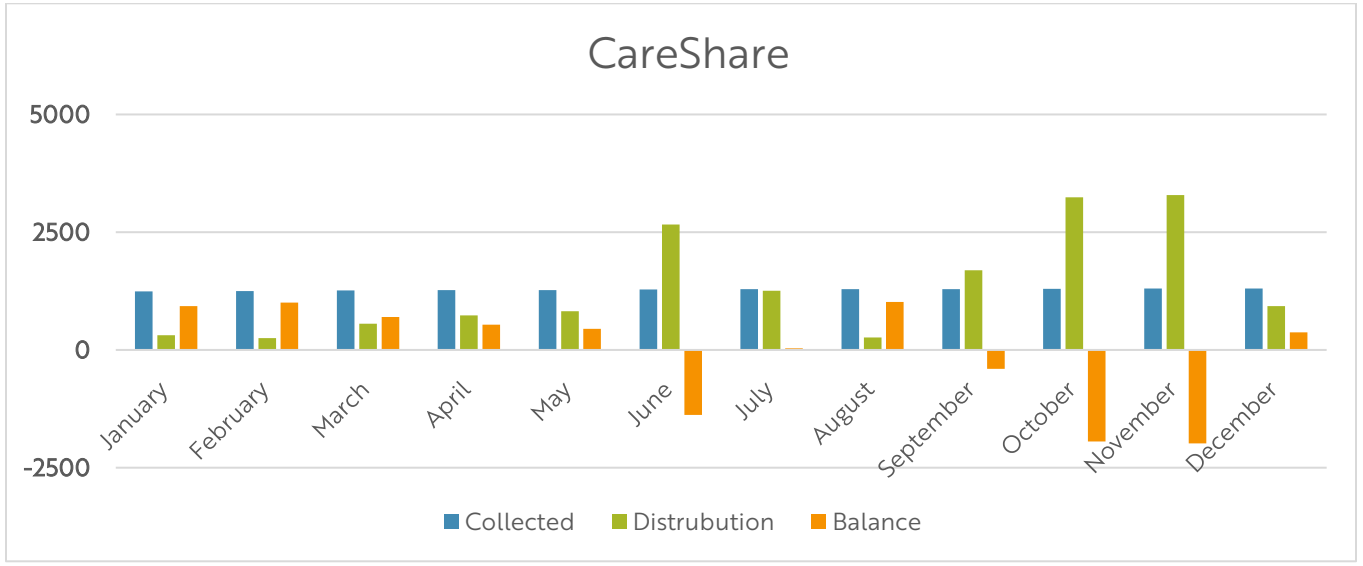
In December, there were 291 accounts subject to be locked.



Cycle 1 – 91 Cycle 2 - 158 Cycle 3 - 42

CareShare Program

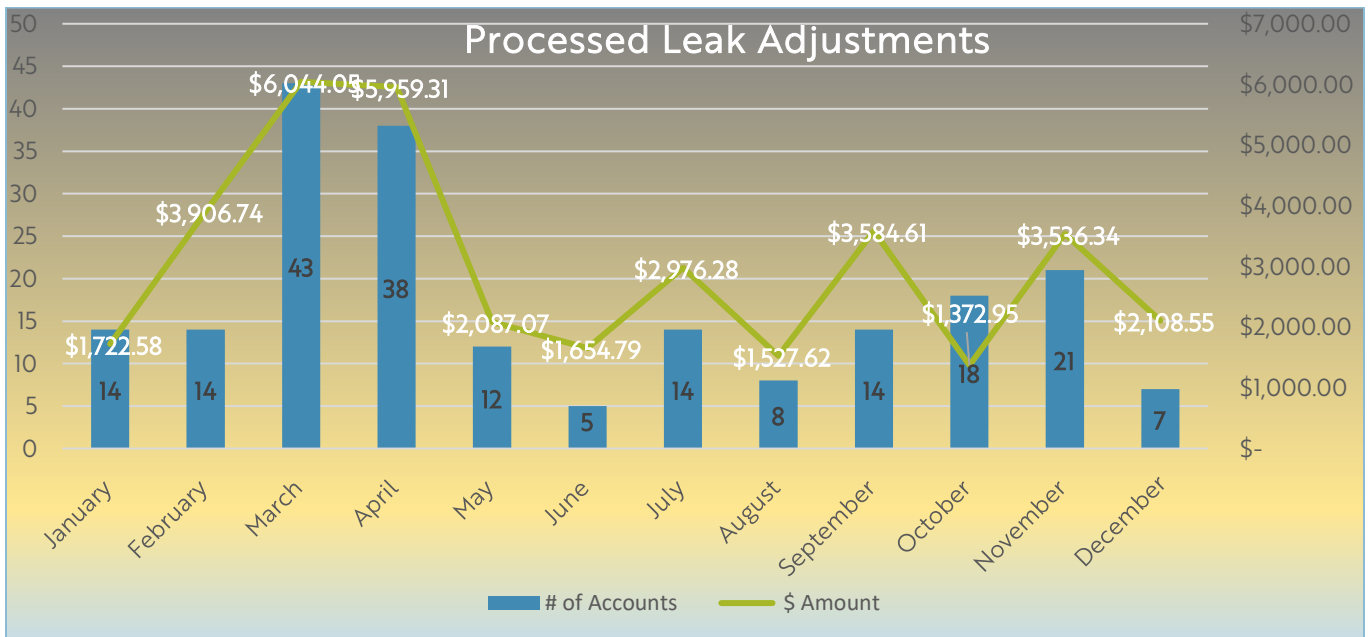
\$932.44 was distributed to customers leaving a balance of \$ 13,618.23



The CareShare program is a customer funded assistance program available to participating customers facing financial hardship

Leak Adjustments

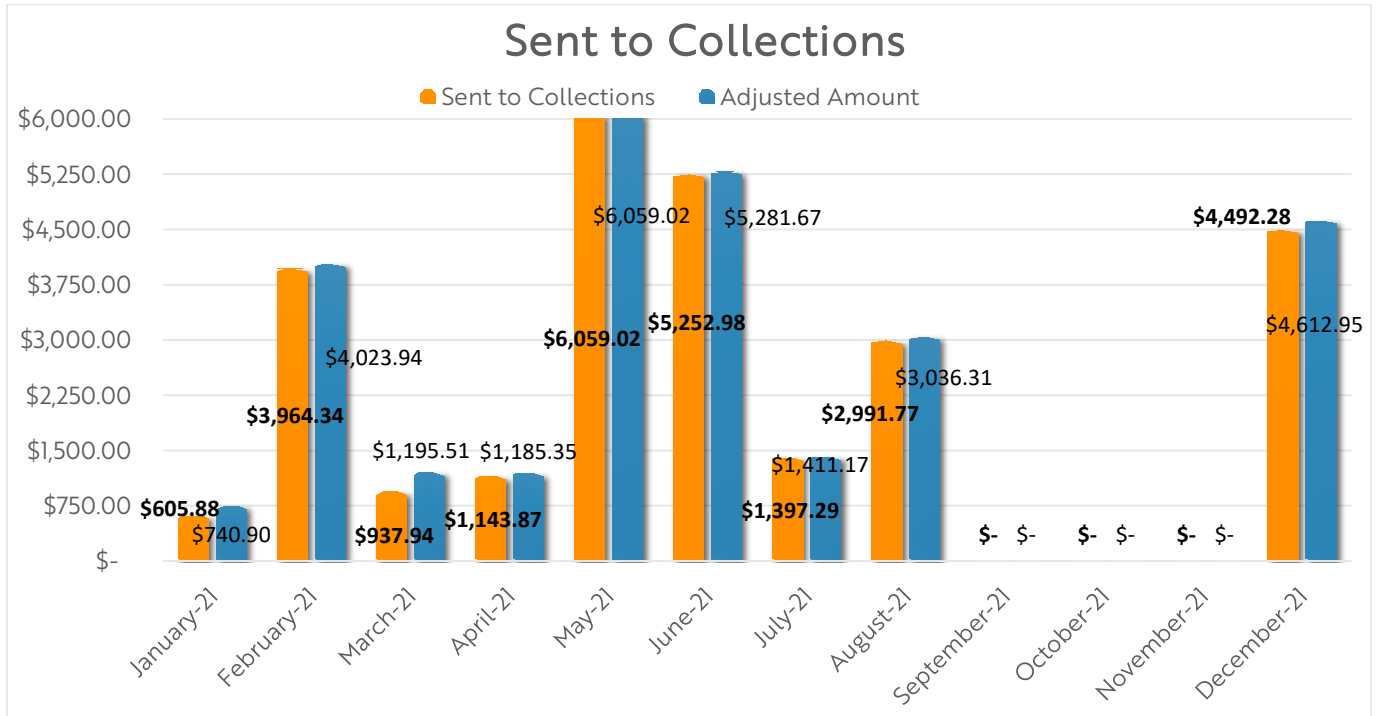
7 Leak Adjustments were processed for a total of \$ 2,108.55



Leak adjustments are available to customers to reduce the impact of unforeseen water consumption

Bad Debt

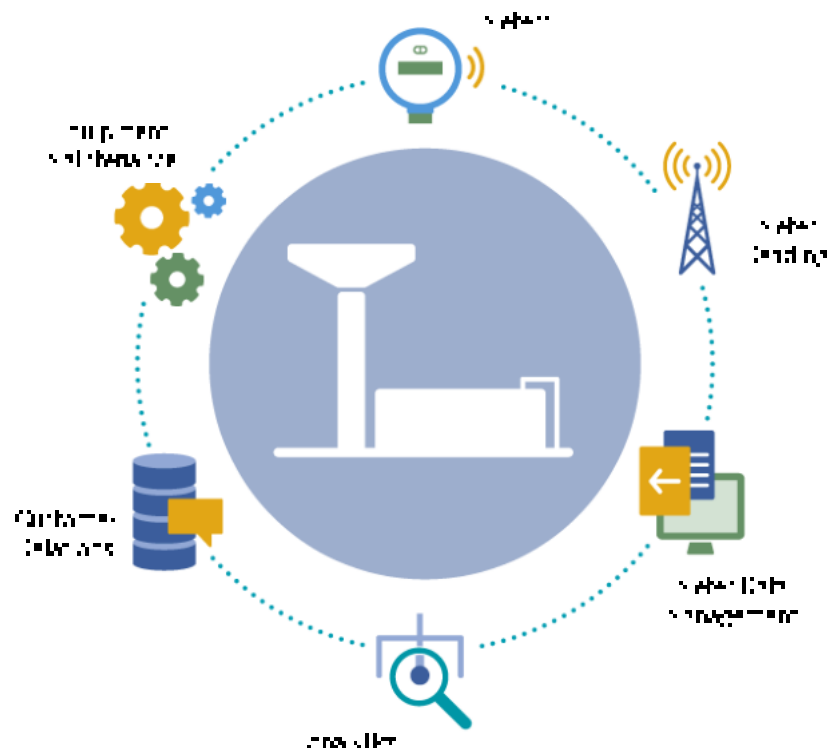
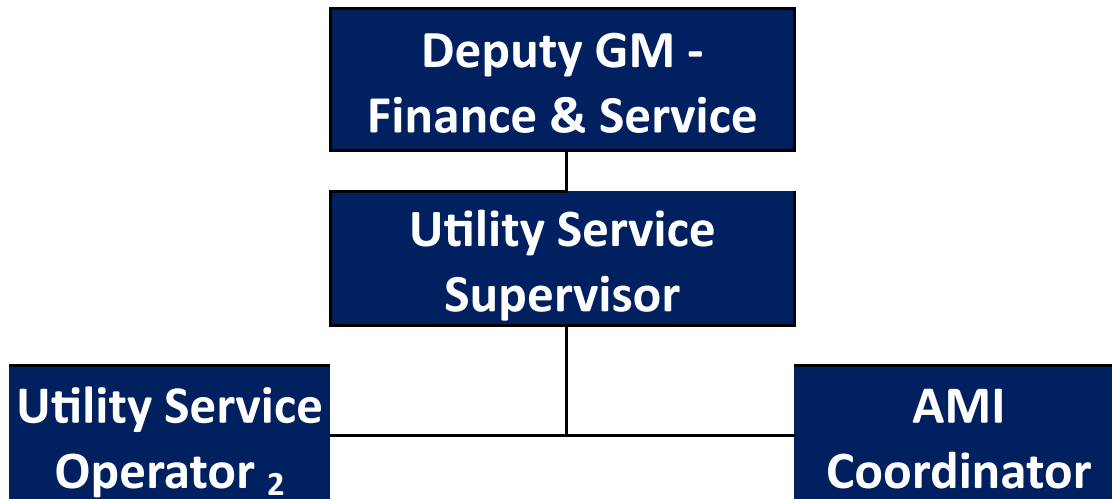
27 accounts were write-off to bad debt in the amount of \$4,492.28



Inactive accounts that have a remaining balance aged more than thirty days and deemed uncollectable by JCSUD are turned over to Credit Systems International for collection.

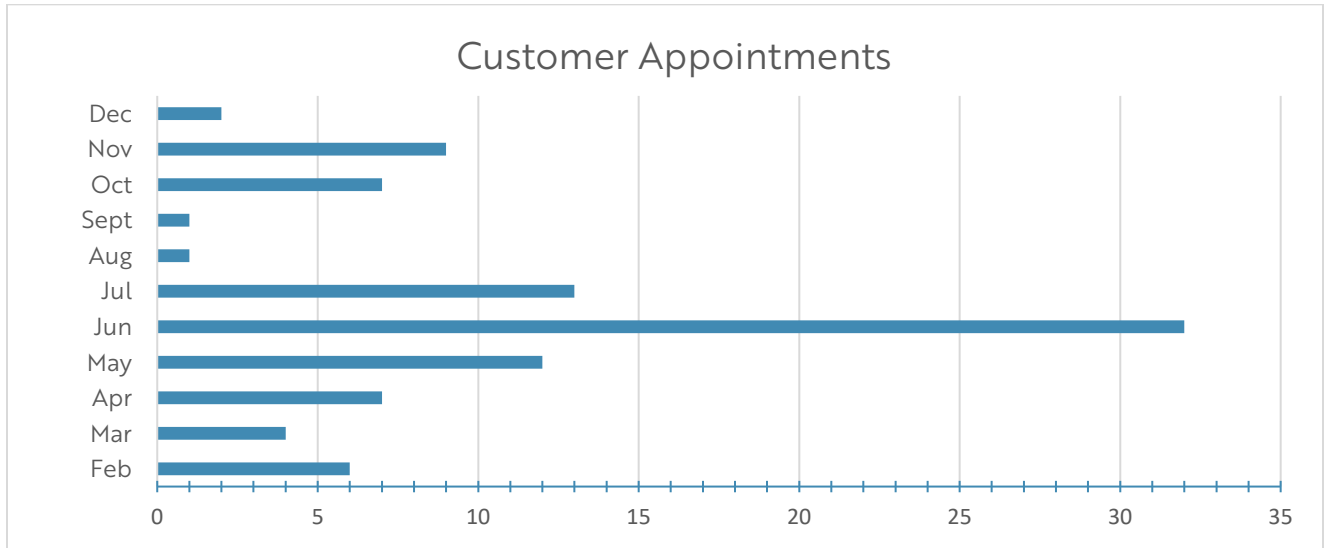
Utility Services Department

The Utility Services department is responsible for maintaining the AMI meter-reading systems including, collectors, meters, nodes, installation and troubleshooting equipment, and software. The Utility Services department responds to any maintenance or customer issues related to the meter box and performs customer relations as necessary. Service activations and disconnections fall under this department.



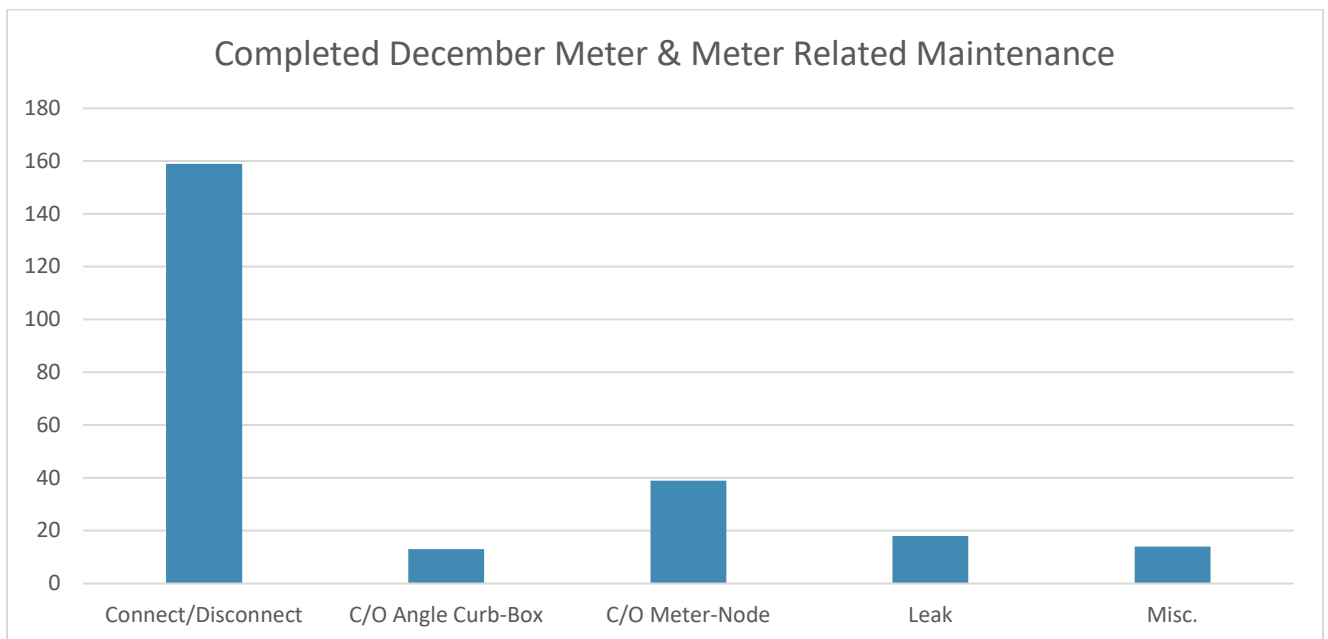
Customer Field Appointments

Utility Service Supervisor assisted 2 customers on site to identify unexplained water consumption.



Meter & Meter Related Maintenance

Meter and meter related maintenance work orders are prioritized by create date so that all outstanding work orders are processed timely.





Engineering Report

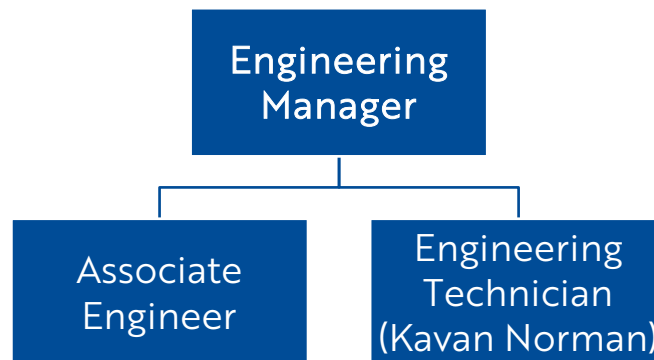
Jeremiah Bihl, P.E.
Engineering Manager

Engineering Department

The Engineering Department was established in June of 2021. The Engineering Department provides technical engineering support to the Board and the General Manager on complex District planning, development, and capital improvement projects. The Engineering Department also works with System Development, System Operations, and consultants in various stages of District projects to provide engineering oversight.

Jeremiah Bihl, P.E., Engineering Manager

Jeremiah is a licensed Professional Engineer in the State of Texas and holds a Bachelor of Science in Geoscience from Angelo State University and a Master of Science in Environmental Engineering from New Mexico Institute of Mining and Technology. He has provided design and project support for a number of water and wastewater system projects, including conventional and advanced water treatment facilities, water line, and sewer line improvements and replacements.



Current Projects

Water Master Plan

On December 15th, the Engineering Department along with System Development and Operations met with Kimley-Horn in a project status meeting. Kimley-Horn requested additional information and data that Staff provided in January.

Kimley-Horn is scheduled to begin fire flow testing two days a week starting on January 25th and finishing February 9th.

Wastewater Master Plan

The Department received the draft Wastewater Master Plan from eHT on November 5th.

District staff met to go over comments and questions. District comments have been prepared and submitted to eHT.

Pressure Plane 13

The Engineering Department and System Development are currently working on a plan to include the Pressure Plane 13 improvements at part of an overall capacity improvement project.

Once that plan has been created an overall capacity improvement plan will be presented.

Senate Bill 3

The Department has begun completing the Emergency Preparedness Plan documents.

The District's water well contractor is investigating the starting requirements for the well pumps to complete the electrical analysis.

Hydraulic Model

The Department with the assistance of System Development have developed internal hydraulic analysis procedures. The department is currently running Hydraulic Analysis along side eHT to confirm results and model settings.

Plant 18 & 19

The department is currently waiting on the revised technical memorandum addressing the District's comments.

JCSUD Safety Program

The Engineering Department has begun working with Omega Safety Training to help build the District's Safety Plan. An Omega Safety Training representative will be on site January 19th to perform a safety site assessment. Once completed, Omega Safety Training will submit a quote for the development of the safety plan, an online safety tracking program, and training courses.

Impact Fees

The Engineering Department has begun working with System Development and Finance to explore the possibility of Impact Fees. As the District continues to grow and reach capacity limits, impact fees may help the District fund the required improvements. Kimley-Horn and NewGen Strategies are currently working on an impact fee scope of work and cost.

Alternate Water Sources

The Engineering Department is analyzing the District's current water supplies, capacity needs, demand projections, and options for meeting the short/long-term future of the District.

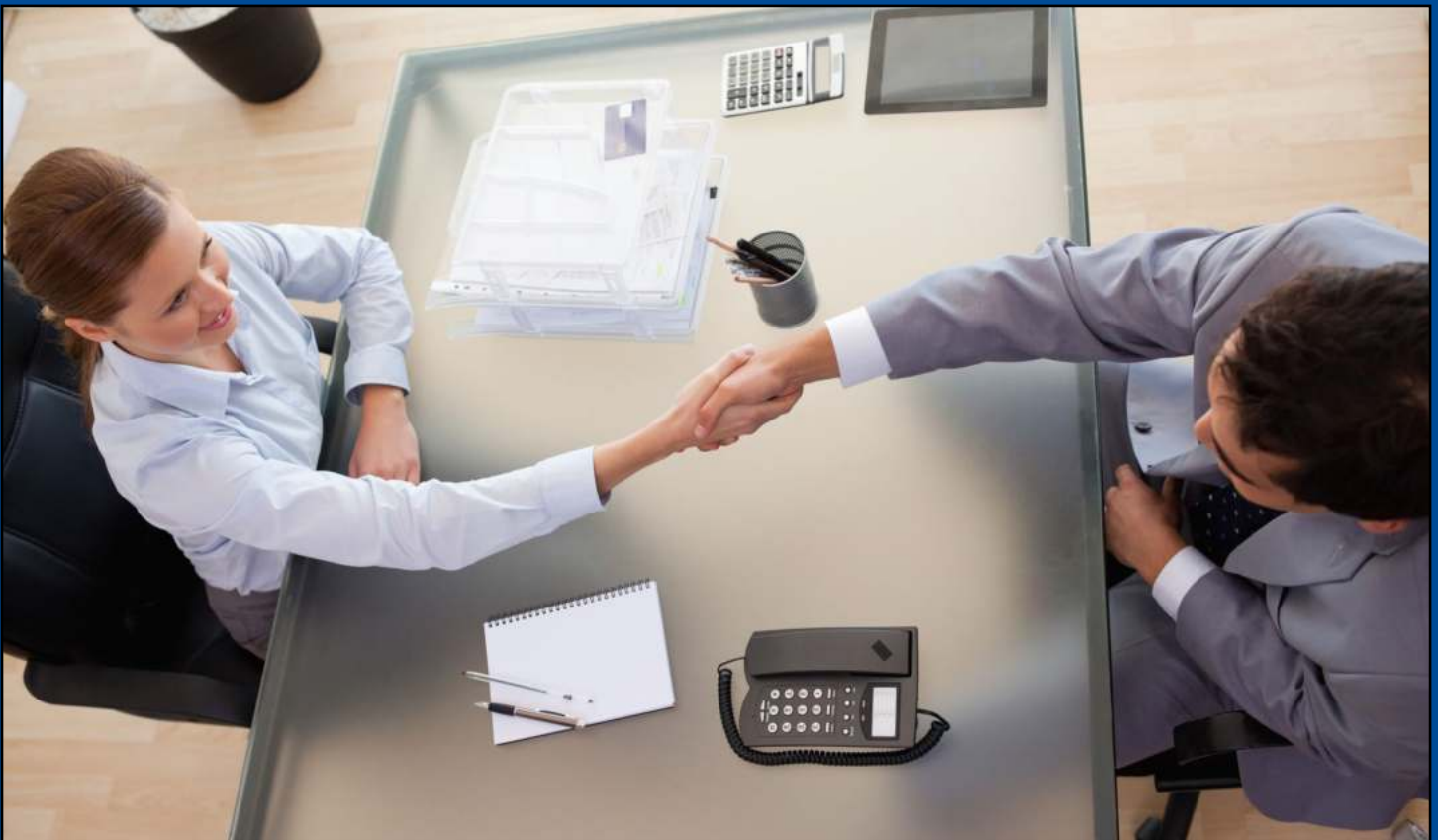
Personnel

The Department currently has an open position for an Associate Water/Wastewater Engineer.

The Associate Water/Wastewater Engineer will assist the District Engineer with various engineering tasks and projects including but not limited to task management, developing design calculations and detailed construction plan sets, hydraulic modeling, permitting, data review, report writing, proposal writing, and consultant and customer relationship management.

January 2022

Adina Reed
Human Resource Manager



- Employee Relations
- Recruiting
- Employee Policy/Practices
- Compensation
- Onboarding/Offboarding
- Insurance
- Insurance Reconciliations
- Benefits
- Open Enrollment
- Payroll
- Retirement
- Worker's Compensation
- Training/Safety

Human Resource Report

Retirement

Elections Administration

Hiring

Hiring is still at the top of the priority list. We have the following 11 openings:

- Associate Engineer
- Project Support Specialist – 1 Filled
- System Development Clerk – 1 Filled
- Project Coordinator
- Water Operator
- WasteWater Operator – 1 Filled
- Utility Services Field Operator – 1 Pending Offer
- Safety Director
- Customer Service Representative - 3 positions

Sarah and I are working together to design a recruitment booth and will be attending hiring fairs at schools and other hiring events throughout 2022.

New Employee Introductions

Isaiah Ortiz – Water Operator

- Isaiah Joined the JCSUD team in late December. He lives in Cleburne and is looking forward to pursuing a career with JCSUD.

Hannah Hill – Project Support Specialist

- Hannah started with JCSUD in June of 2019. She has one of the bubbliest personalities and always has a positive attitude. She is very eager to learn and grow within System Development. Hannah has proven that she is a team player and that she can step up and lead when necessary. We are very excited about Hannah's future with JCSUD.

Lindsey Carroll – System Development Clerk

- Lindsey started with JCSUD in November 2020. Over this past year, Lindsey has taken over the transfers and excelled quickly. Lindsey has such a positive attitude and is always excited to learn new things and is very eager to assist System Development going forward. We are very excited about Lindsey's future with JCSUD.

ExecuTime - New Timekeeping Software Rollout - COMPLETE

We have finally been able to go live with ExecuTime. All team members are now accessing the software via timeclock, computer, and mobile applications. The supervisors are now trained, and monitoring timesheets and the team has made the transition well.

Onboarding/Orientation

I am working to implement our new onboarding and orientation process. I'm working with AM Agency to streamline these processes and the goal is to roll out some of these new processes in the first quarter of the new year.

Training

I will be working with Josh to help implement training for management as well as the individual departments. Our 2022 goal is to provide as much quality training to the teams as we can to help JCSUD grow and advance and become one of the most successful organizations in the area.

We also met this month with Omega Safety to begin preparations for our new Safety program. Later this week they are sending someone out to assess our company and will be putting together the quote and plan for moving forward. We hope to be able to present this to the Board in February and that we will be able to begin implementing the new Safety protocols in March.

Competitive Total Compensation Plan

I am still completing research in efforts to implement a competitive total compensation plan for 2023.



Community Relations Department



Monthly Report
January 2022

Sarah Bauman
Communications Manager

Community Relations Department



The Community Relations Department was created in April 2021 to execute a multi-faceted communications program. The department provides JCSUD's stake holders and the public with information pertaining to JCSUD's purpose, goals, programs, projects, and accomplishments. The Community Relations Department focuses on establishing public trust, a positive image for JCSUD programs and initiatives, and creating and designing increased awareness and support of JCSUD's vital services.

The Community Relations Department is continually developing a comprehensive integrated communications program to grow and maintain an ongoing dialogue with key audiences, including existing customers, potential customers, developers, policy makers, news media, regional partners, JCSUD employees, and future employees.

Internal Communication

The purpose of internal communication is to provide an effective flow of information between JCSUD's departments and employees. This applies both up and down the management/employee chain. It also works among employees who are interacting with each other. Solid internal communication nurtures company culture and builds employee engagement.

Values and Internal Communication Strategy

JCSUD recently completed a discovery process to establish core values and is currently implementing an internal communication strategy to unify our team around the purpose and vision of JCSUD. The JCSUD Management team began with a value discovery process which allowed us to identify and define the character traits required of all JCSUD staff to be successful in their roles. From there, we created 5 core values to help our team find unity as we work to complete

company goals: Adaptable, Dedicated, Genuine, Helpful, Excellent. These values are being integrated into the interviewing process, onboarding, company culture, employee evaluations, company meetings, etc. The values were introduced to staff in November 2021. All staff members received a copy of the values and were shown how to give a “High Five” to an employee that demonstrated one of the values. This is a way that the employees can be recognized and celebrated throughout the organization each month.

The Community Relations Department has worked with the management team to identify the needed channels of communication and decided on an appropriate cadence to effectively keep our entire staff up to date with relevant information. Weekly huddle meetings have been created and will be implemented starting on January 24th. The huddle meeting training is scheduled for January 11th. Managers will submit the necessary information that needs to be communicated to staff and the Communication Team (Sarah, Adina, and Connie) will create a Huddle Sheet that is sent out each week to managers. The managers will then have face-to-face meetings with their respective departments to relay the information every Monday morning.

TV slides with important information will be displayed on two TV’s throughout the building. A TV has been installed in Operations and there is a TV in the break room, which is a central location in the building. The Communication Team will compile information each week and create a slide show to play continuously the following week. Metrics have been developed to track performance and motivate staff to stay on track and accomplish company goals. These metrics will be displayed in the slide show and discussed on a regular basis.

The Community Relations Department will be adding a text communications platform for weekly reminders on January 18th. Every employee will receive a text at 9:00 A.M. on business days. This is part of the ongoing strategy and effort to provide an effective flow of information to JCSUD employees. Texts will include important company information about insurance, holidays, values, celebrations, updates, metrics, high fives, new hires, promotions, birthdays and work anniversaries, benefit reminders, policy updates, etc.

From a practical standpoint, this entire internal communication system will help department managers, supervisors and the communication team streamline the distribution of information throughout, keeping everyone on the same page.

December Employee Activities:

JCSUD Christmas Party

In December, we hosted a JCSUD Christmas Party at Jones Barn. It was fun to treat employees and board members to a night of fellowship, prizes, and steak dinner.



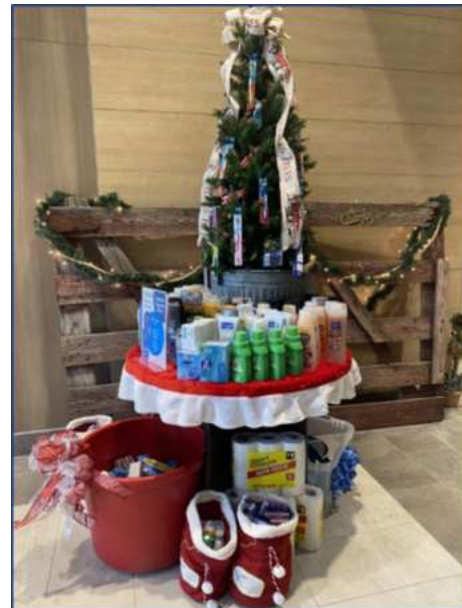
Christmas Gift Swap and Ugly Christmas Sweater Contest

In December we also held a Christmas Gift Swap and Ugly Christmas Sweater Party for employees with cookies and hot chocolate.



Public Relations: Holiday Hygiene Drive

Donations from the JCSUD Holiday Hygiene Drive were taken to Operation Blessing in December, which serves those in need in Johnson County. Sarah and Connie delivered a car FULL of toothpaste, toothbrushes, deodorant, soap, shampoo, conditioner, toilet paper, laundry detergent, and lotion. The JCSUD staff also donated \$280 cash in Pete's honor for Christmas. Our customers and staff members donated many items, and we are extremely thankful for their generosity.



External Communication

CivicPlus Website Design Project

A website is a tool to help us communicate our goals, the services that we offer, and a place where we connect effectively with our key audiences to build and grow. CivicPlus is an integrated technology platform for local government that connects employees and Board members with the citizens they represent and serve with the simplicity, versatility, and power of an integrated portfolio of local government solutions.

The project kickoff meeting was held and expectations for the website implementation process and deliverables were discussed. A timeline was created for the website design project. The initial client deliverables have been submitted by JCSUD. The design discovery meeting was held to discuss design preferences and strategy for the new site, and the design has been approved. Below you can see a draft section of the new homepage.



All content is currently being migrated to the new site. The JCSUD management team will attend a training in February to learn the new site. This will be an ongoing project until the website launch, which is scheduled for early March 2022.

CivicClerk Software: Meeting Agenda and Packet Collaboration and Distribution and Customer Transparency

As part of the website rollout, the Community Relations Department is implementing a new software that allows us to streamline our agenda management process online. Easy-to-use item entry will allow JCSUD Managers to save time by entering agenda items, uploading attachments, and sending through approval workflow with a few clicks. We can email follow-up tasks directly to content contributors to request documents and apply deadlines. The software will expand to external communication by allowing us to publish agendas and minutes directly to our new website. Live streaming and on-demand video will share video of our meetings for citizens. Live and on-demand captioning services are also available to ensure equitable access per ADA standards.

CivicPlus Chatbot

JCSUD strives to deliver exceptional customer service. The Community Relations Department is working with Customer Service to implement the new Chatbot software. With this software, we can provide quality smart customer service automation to customers. Chatbot is designed to simulate the way a human would behave during a customer service interaction. The advanced technology combines the power of site search and artificial intelligence (AI) to deliver exceptional customer experiences using the new CivicPlus website. Chatbot is designed to crawl the website and other linked databases to create a continually updated AI-powered knowledgebase.

Chatbot reports can be used to identify content gaps on the website and add the information, tools, and resources that citizens are searching for most frequently. The implementation period will take around two-months. We plan to roll this feature out with the new website.

Facebook



Facebook allows us to implement next generation customer service as well as create an image for ourselves. By reaching out to customers via social media JCSUD can not only provide better customer service, but also offer additional value to our customers through informational campaigns and creative marketing. JCSUD is building a social media strategy that incorporates aspects of engaging with customers, creating brand awareness, job

opportunities, creating customer awareness (WaterSmart), and offering advice and tips.

Facebook insights for December 2021:

- 2,696 people were reached
- 154 total post engagements
- 10 new page follows

Brand Strategy Process

JCSUD is rolling out a new brand to help uncover our purpose, unify our team and energize our brand. The process is the

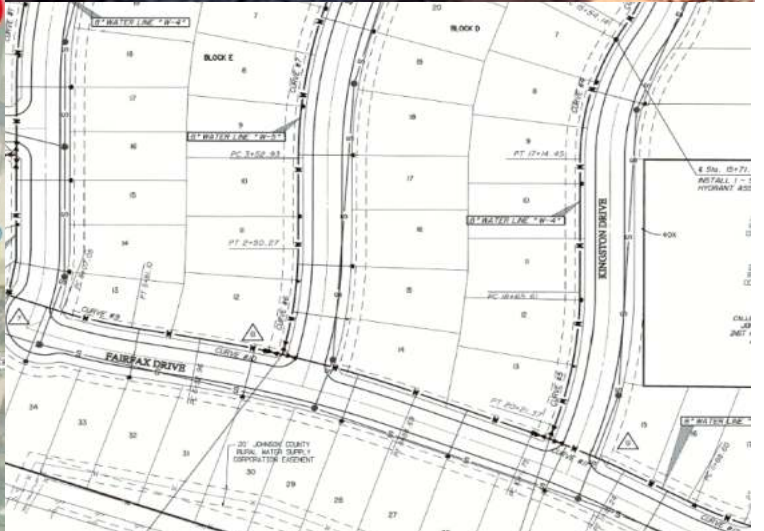


foundation of a complete brand experience that is being applied across all communication touchpoints; branding, marketing, content, website, integrations, recruiting, and onboarding.

It continues to provide essential communication elements to set the tone for how to present our brand story by establishing the voice of JCSUD, identifying key differentiators, and developing strategies to connect with key audiences.

The brand is currently being rolled out both internally and externally: water bills, bill stuffers, WaterSmart, e-mail signatures, business cards, letterhead and envelopes, truck decals, uniforms, and hats have been completed. Signage, marketing, and PR materials will continue to be created. The next phase includes outside signage, environmental signage, board room and inside signage and decor, and color changes in the building.





System Development

Monthly Report

Dana Collier

December 2021

Dana Collier (Deputy GM, System Development & Operations)

Dana Collier brings more than 19 years of GIS (CAD and ESRI) mapping experience to the District. In 2009, she started with the District as contract labor to convert the CAD mapping system to the ESRI mapping system. In 2012, with her experience in the Oil and Gas industry, land records, easements, and GIS, she was brought on full-time as the System Development Coordinator Assistant. In 2017, with experience in planning and her past experiences, she was promoted to System Development Manager.

System Development

System Development manages all new development planning and new growth activities.

This includes wholesale connections, individual property connections, developments, and retail-commercial connections. This also includes assisting the engineers in monitoring the hydraulic modeling to ensure adequate water supply and wastewater capacity are available now and for the future needs of the Johnson County Special Utility District.

The System Development department also maintains the GIS system for the District.

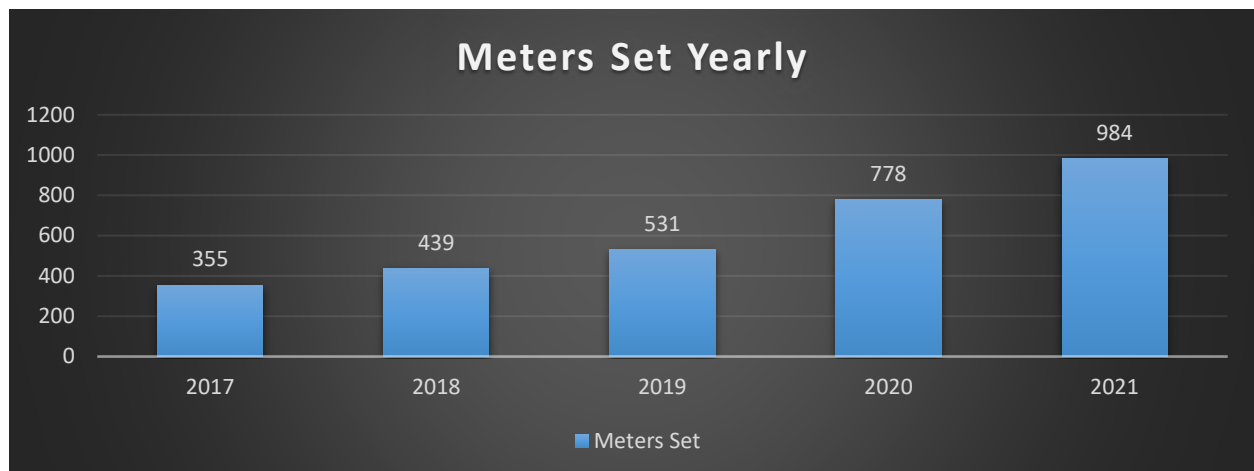
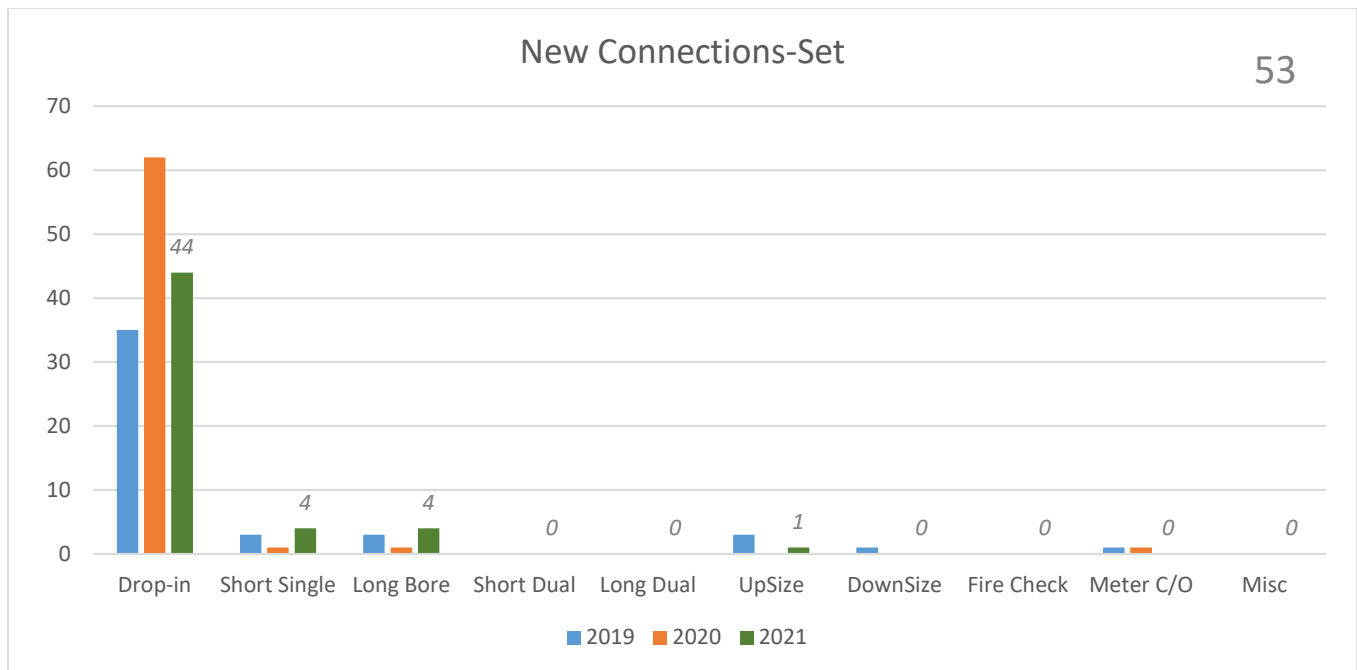
NEW CONNECTIONS

In December, System Development/Water Operations had fifty-three (53) new connections set onto the system.

December's meter installations have brought the total year-to-date new connections to 984.

In the 2021 budget, System Development estimated 460 new connections (\$1,104,000 in System Development fees) for the water system. We are at 204% of the budgeted connections installed/budgeted for the water system, with the connections set in December.

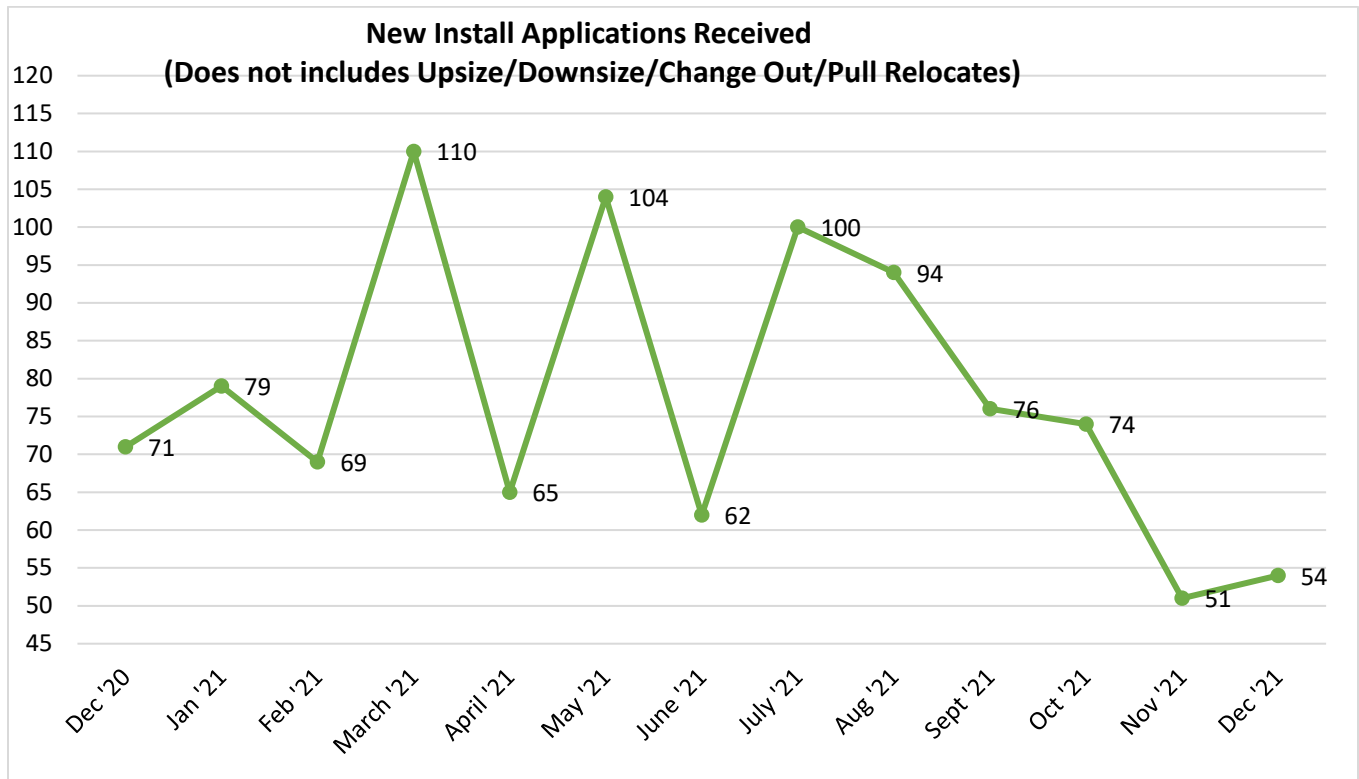
Drop-in/Resets in December accounted for 83% of the new connections set.





Applications in December have increased slightly from November by three (3) applications, finishing out December with 54 new applications processed, 1 Upsize application processed, and 2 pull and relocate.

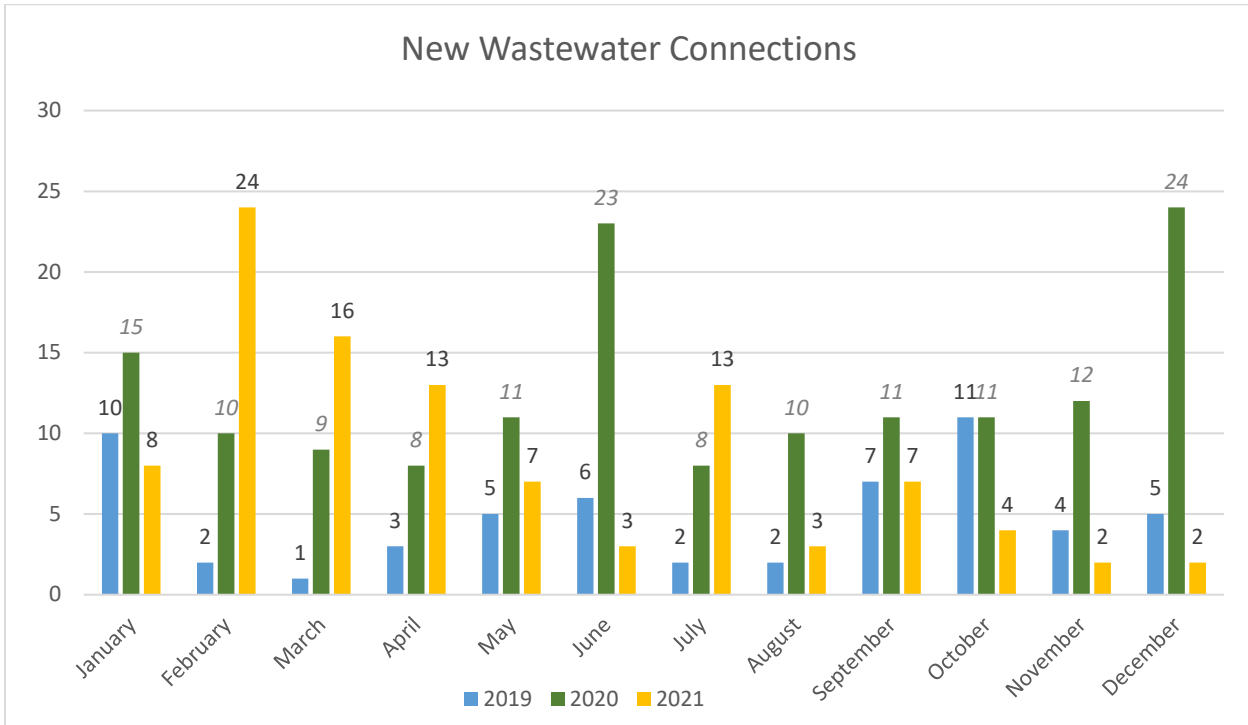
100% of the new applications received are standard 5/8" x 3/4" meters.



System Development/Wastewater Operations had two (2) new connections set onto the system in December.

December's sewer connections bring the total year-to-date new connections to 102.

In the 2021 budget, System Development estimated 70 new connections (\$173,600 in System Development fees) for the wastewater system. New connections set in December bring the total connections to 146% of the connections installed/budgeted for the wastewater system.



Year to date Applications-New Connections: 102

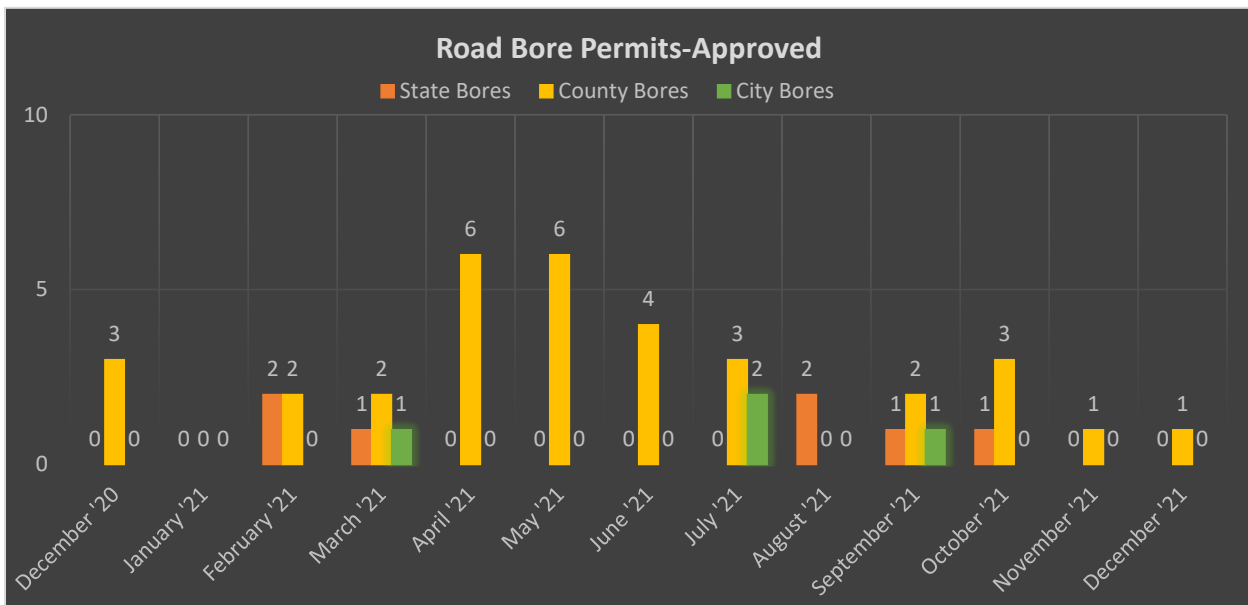
Sewer System Development Fees

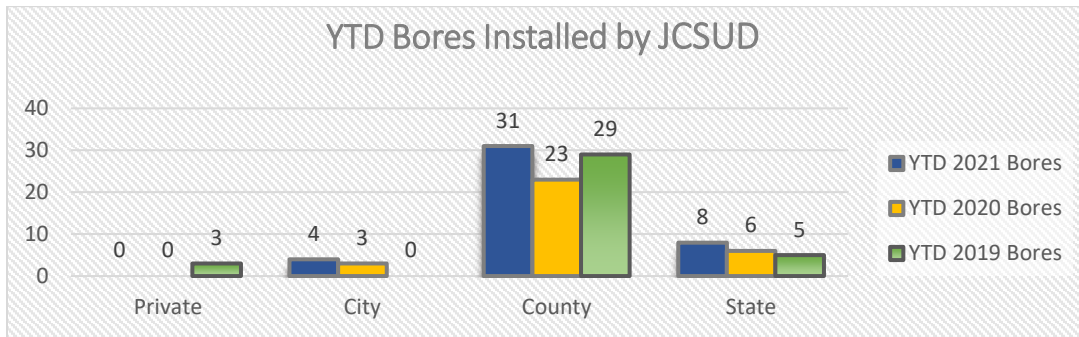


\$6,000

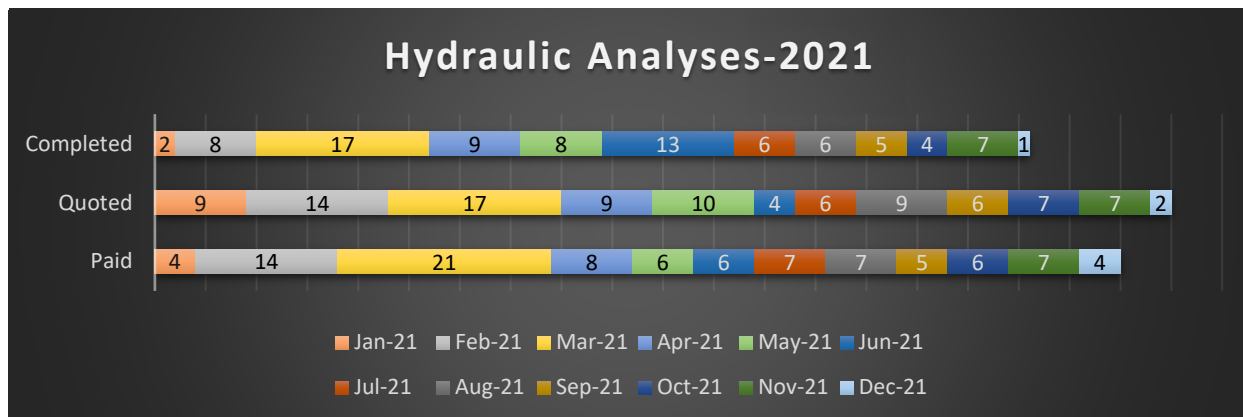
System Development has applied for one (1) County bore permit in December

Year-to-date, 8 State bores, 31 County bores, and 4 City bore completed in 2021.





DEVELOPMENT



System Development does not typically have a plan review in December. However, due to the approval of Pressure Plane 13 CIAOC, System Development began review on submitted plans held within the Plant 13 Pressure Plane. System Development had six (6) plans for review.

In December, no plan approval letters were issued.

Four (4) projects have been added to the development list.

Three (3) project was issued a final letter of acceptance, a total of 137 lots.

7-Eleven: 1 Lot

The Parks at Panchasarp Farms: 133 Lots

Heartland (CR 308):3 Lots

There are 22 projects in construction.

(18-13) Belle Oaks

(18-24) Hadley Farms Phase 1 7/21/2021

(18-28) Joshua Crossing
(19-11) Magnolia Farms
(19-25) Mockingbird Estates Ph 1
(19-29) Joshua Ranches
(19-30) Joshua Meadows Ph 3B 3/8/2021
(19-35) Veatch St/Patt 7/12/2021
(19-45) The Parks at Panchasarp Farms Ph 2 12/6/2021
(19-49) Clayton Homes
(20-04) Mayfair South
(20-05) Star Ranch Ph 2 3/16/2021
(20-08) Coyote Crossing Phase 1 6/23/2021
(20-10) Star Ranch Phase 3 3/16/2021
(20-13) Olde Knoll (Escondido Phase 2) 6/15/2021
(20-15) Cornerstone Pointe Phase 1 9/29/2021
(20-17) The Parks of Alvarado Phase 1 4/23/2021
(20-18) Scott Addition 3/22/2021
(20-27) Wilkins Way 2/22/2021
(20-30) 7-Eleven in Joshua 12/03/2021
(20-32) CR 314 & CR 415-Ponce Line EXT 10/29/2021
(20-34) Wilshire Addition Ph 2 6/24/2021
(20-36) A-Affordable Storage 4/16/2021
(20-37) Zozo Estates 3/24/2021
(20-38) Benjamin Franklin Aviation Estates
(20-45) Bella Terra Addition
(20-49) Godley Ranch Ph 1
(20-50) Wildcat Ridge Ph3A
(20-51) Fox Oaks Phase 3 (1/08/2021)
(20-52) WW Gunn CT LS Project (01/21/2021)
(20-53) Whispering Bend Ph1A (5/20/2021)
(20-56) Joshua Station Starbucks (7/27/2021)
(20-59) Panda Express (9/30/2021)
(20-60) Coyote Crossing Ph2
(20-61) Dugosh CR 408A
(20-66) Godley Cottages
(20-69) Lonesome Meadow 10/05/2021
(21-02) Starlight Ranch Ph 4 6/30/2021
(21-06) A-Affordable FM 917
(21-13) CR 206 (CIP)
(21-14) MVCC Phase 1 CIP
(21-16) Honeycutt Estates 11/30/2021
(21-17) Parks of Alvarado Phase 2 & 3
(21-19) Silo Mills Phase 1A & 1B

(21-23) Crystal Palace Estates

(21-39) Starlight Ranch Ph5 9/30/2021

(21-41) Whispering Bend Ph1B 10/06/2021

(21-43) Oak Hill Phase 2

(21-50) Grant Project (2016)

(21-61) Heartland CR 308 12/30/2021

(21-71) Belle Oaks Offsite 8/6/2021

(21-80) Cornerstone Point Ph 2

PROJECTS

CIP BUNDLED PROJECT

A Construction Status Meeting will be conducted on January 12, 2022, with EHT and PLW to update the District CIP Bundled Project.

In November:

Dowager completed the installation of 3,690 LF of 12" on FM 2331, Tie-in on CR 312 at station 54+95, and preliminary punch list items on FM 2415 and FM 4. In December, they plan to continue along FM 2331, 2" tie-in on CR 312, tie-in on the 8" waterline on FM 4, and request a walk-through for punch list items on FM 4 and FM 2415.

Moss completed the installation of 1,880 LF of 20" on FM 1902 (I). In December, they plan to perform the final tie-in on CR 913 (I), test and disinfect the remaining sections on CR 913 (I), begin 20" bores at CR 913 (II) and FM 1902 (III), and mobilize to CR 1023.

In October, Trophy has installed 700 LF of 8" on CR 402. In November, they plan to resolve issues for beginning property owners.

GRANT PROJECT

In the February 2021 board meeting, System Development recommended Patterson Professional Services, LLC. (contractor) for approval/acceptance of the contract amount (\$230,711.25).

The Board of Directors approved this contract unanimously. The Commissioner's Court has approved the contractor as well.

The pre-construction meeting was held on May 7, 2021.

Before the pre-construction meeting in May, a price increase in materials was presented to the District. After several conversations with DBI (Engineer on record for this project) and GrantWorks, the additional cost of \$25,445.49 does not exceed 25% of the total bid. The additional cost puts JCSUD's contribution to the project at \$37,656.74, which is well within the CIP budget for this project.

The contractor received material in late July and began construction on July 26th.

The Woodard (CR 1121) project consists of 3,687 LF of a 6-inch waterline. In September, the contractors completed the installation of the 6-inch waterline.

The HWY 4 project consists of 4200 LF of 6-inch waterline. The contractors are currently working on installing pipe on the HWY 4 project.

In December, the contractor plans to complete testing on the Woodard project and waterline installation on the HWY 4 project.

With the delay in materials, System Development and Dunaway (FKA DBI) and Grant Works have communicated with TDA's regarding the original completion date of October 31, 2021.

GrantWorks drafted the needed documentation to present to TDA for a 3–9-month extension. The paperwork was presented to the Johnson County Commissioners Court on September 27th, with approval. The paperwork was submitted to the TDA, and approval of the extension was granted on November 5th.

Letters were sent out to the property owners on Woodard (CR 1121), notifying them that the contractor would be returning to the project the last week of December. The District has required the contractor to complete the Woodard project before moving back to the HWY 4 Project.

AMI

In July, System Development worked on a list of 1.5" meters to be changed out for the AMI program. System Development evaluated the historical usage of each account with a 1.5" meter to determine if the meter would need to be downsized to a 1-inch meter or upsized to a 2-inch meter.

The system currently has twenty (20) 1.5" meters. Of the 20 meters, 17 would be downsized to a 1-inch meter, and three (3) would be upsized to a 2-inch meter.

In August, eleven (11) 1.5" meters were changed out, 1 (one) meter was changed out in September, and the last 1.5" meter was changed out in October.

In September, System Development presented a list to operations of all compound meters to be changed out. In October, two (2) compound meters were changed out, in November, eleven (11) compound meters were changed out, and the last _____ compound meters were changed out in December.

CIP PROJECTS

WASTEWATER 2021

❖ Gunn Court L.S. FM Replacement-Completed

- The CIP Coordinator worked with Day Services on this project. This project began in late December 2020, with a final letter issued in January 2021. The project replaced 60 feet of 4" PVC with 6" PVC.

❖ Rehab Manholes Downtown Joshua

- The Wastewater Operations Manager and System Development Assistant worked with Tex-Pro Construction on this project. This 2021 CIP project was completed by December 31, with the completion of 8 manholes being rehabbed. 2-Manholes on Thomas Street, 4-Manholes on Country Club Drive, and 2-Manholes on Santa Fe.

The 2021 CIP Budget had \$50,000 for manhole rehab. The completion of the eight (8) manholes came in over budget by \$1,300.

❖ SWEETBRIAR LINE REPLACEMENT

- Currently, the gravity line is in private property; all easements have been researched.
- Transportation and Municipal Engineering has completed plans.
- The Engineers OPPC is \$39,928.00
- The CIP budget is \$40,000
- Day Services was the lowest bid at \$54,644.
- This project will come in over budget by \$14,644.
- In December, System Development worked on the interlocal agreement with the City of Joshua and the contract documents.

❖ GREENHILL DRIVE LINE REPLACEMENT

- The current gravity line is in City ROW. System Development will be working on an interlocal agreement to move the gravity line into a different section of the City ROW.

- The CIP Coordinator has coordinated with Transportation and Municipal Engineers.
- Line locates have been issued for the engineer to survey.
- Preliminary figures are coming in over budget; therefore, we are re-evaluating the project length.
- Working through comments with Transportation and Municipal Engineering
- ❖ **WASTEWATER SINKING FUND-Completed**
- Funds were moved to Sinking Fund in January.

WATER 2021

❖ JOSHUA LINE 6 - 12" WL N. MAIN FROM PL 34 TO FM 917

- The CIP Coordinator has communicated with the City of Joshua's Engineer on the Main Street project. This project is not a defined project with the City at this time. Per the City engineer, this project will not be re-doing Main Street as previously intended. The City's project scope is to mill and resurface from 6th Street north to Hwy 174.

System Development and Operations met with EHT in March to discuss the scope of work for the waterline project. From the Technical Memorandum from EHT, the Main Street project would be better for the District if a 16-inch waterline was installed. Per the Technical Memorandum, the 16-inch waterline would provide better pressure and water service to the Plant 34 pressure plane.

With the 16-inch in place, JCSUD would not need to install a 12-inch loop line around Joshua. This would allow the District to drop the 12-inch Joshua project in the TWDB project. The funds from the TWDB 12-inch waterline would then be available at the end of the TWDB project to be allocated towards the 16-inch waterline.

In April, the CIP Coordinator reached out to the City Engineer to set up meetings to discuss the City's project's entire scope and help the District better plan for the 16-inch waterline. Per the Engineer, "Main Street is the lower priority of the three projects, and the City will move forward with the work only if they are confident that they'll have adequate funds leftover."

In May, the CIP Coordinator reached out to Freese and Nichols (City Engineer) for a status update. The Engineer stated that "the City is currently not planning to re-pave North Main, and we haven't been given the authorization to proceed with the design."

On June 14, System Development, Engineering, and the General Manager met with the City of Joshua to discuss this project and possible funding to help with the Downtown and Joshua Station developments. Per this meeting, it was determined that a meeting would be needed with Freese and Nichols to ensure that all parties are on the same page of the project. This meeting took place on June 22nd.

Per the June 22nd meeting, the Main Street project was discussed. Freese and Nichols will begin to work closely with the CIP Coordinator on this project and define the City of Joshua's scope of work for the project.

On July 21st, JCSUD received a letter from the City of Joshua stating that the city plans to participate in the waterline project financially. JCSUD staff will continue to work on the projected cost of the project.

- ❖ PL 16 & 24 - CONVERSION TO CHLORAMINES (AXIS CONSTRUCTION)
 - Re-evaluating project to make a system-wide TCEQ request
 - Operations is evaluating the need to continue with Plant 16 conversion alongside the Mountain Peak/Plant 16 project.
 - Working with Childress Engineers
- ❖ CAPITALIZED TANKS TO PAINT & REHAB # 3
 - System Development, Operations, and Engineering have received a report from Childress Engineering and will be evaluating the report.
 - Staff will work with eHT on a Technical Memorandum regarding model runs on Pressure Planes 3 and 1.
- ❖ PARTICIPATION IN OVERSIZING
 - Godley Cottages-Complete
 - Upsizing from an 8" waterline to a 12" waterline along CR 1003A for approximately 1,550 LF was completed in November with a cost of \$36,929.
- ❖ MVCC PHASE 1 AC PIPE REPLACEMENT

The project was advertised to bid in Cleburne Times Review on January 23rd and 30th. Bid Opening for this project was on February 9th. In the February board meeting, System Development brought the recommendation of Tex-Pro Construction LLC. (contractor) for approval/acceptance of the contract amount (\$234,754.15).

The total bid cost is \$248,856.13, \$4,754.15 over the CIP budget.

A pre-construction meeting was conducted on April 29th, and a notice to proceed was issued.

In May, letters were sent to property owners regarding the start of construction.

The contractor began in June with spotting lines and replacing waterlines. All pipe has been installed, testing completed, and final tie-ins were completed in October.

In December, a walk-through was completed. The staff anticipates a final letter of acceptance in January.

❖ AMI SINKING FUND RESERVE-Completed

- Funds were moved to Sinking Fund in January.

❖ PIPE LOWERING PROJECTS (RR CROSSINGS, CITY OF JOSHUA DRAINAGE IMP)

- Railroad Crossings-CR 1205 and Fox Run-Final letter issued in December

❖ MASTER PLAN PROJECTS

- 25-03-01 CR 405E

- Easement Research Completed
- Easements mapped and verified
- Line locates have been issued and will begin easement acquisition on properties as needed
- System Development working on parts list and route
- Transportation and Municipal Engineers are working on plans.

- 25-18-01 CR 1206

- Easement research completed
- Easements mapped and verified
- CIP Coordinator working on the parts list, route, and coordination with Engineer in July

- 25-18-02 HCR 1421

- Easement research completed
- Easements mapped and verified
- Engineering
 - July, System Development submitted information to Childress Engineers to begin coordination of plans
 - August, Engineering worked through an engineering agreement with Childress.
 - September received plans and contract documents for review/comments

- October finalized plans and contract documents
 - Advertised bid opening in the Cleburne Times Review
 - The bid opening took place on November 9th.
 - In December, the Board approved the awarding of the contract to Day Services for \$129,618.75. The contract is approximately \$52,500 under budget.
- 25-24-02 CR 206
 - Easement research completed
 - Easements mapped and verified
 - Engineering:
 - Submitted a contract for engineered plans with a projected cost estimate of \$84,480. In the 2021 CIP Budget, this project was at \$88,234. At this time, this project will come in under budget.
 - Plans have been reviewed
 - The project has been advertised for bidding.
 - In June, the Board awarded Day Services the contract for this master plan project.
 - A pre-construction meeting was held on August 8th.
 - Notice to proceed was awarded on September 9th.
 - Construction began in November and is anticipated to be completed in January 2022.

RED LINE PROJECTS 2021

CR 1229 (18-13-01)

JCSUD is having difficulty with the easement acquisition, as the same property owner owns both sides of the road.

In April, System Development sent out a letter asking the property owners to contact JCSUD.

System Development sent a certified letter to the property owner with a new layout and proposed installing a couple of taps on the property with no response.

A letter was received from the property owner stating they are not interested in granting an easement at this time.

System Development has evaluated other routes by looking at model runs and feasibility. The alternate routes evaluated are not financially feasible and require other projects to correct the problem.

In the coming months, System Development will evaluate the availability to run the waterline in the County Right-Of-Way.

CR 423 (18-01-07) COMPLETED

Day Services mobilized to this project in December. This project was issued a final letter in January.

This redline project consists of tying in a 1-1/2-inch waterline to a 4-inch waterline to resolve the redline for connection issues.

CR 401 (PRV TO CR 405)

Final plans have been received. This red line project was initiated with a meter on the system. Since going through the planning process, the property owner has sold, and the new property owner no longer needs/wants a meter at this time. While this is a red line project in need, this will not take priority over the other redlines and CIP projects. We will place the plans on hold and look at when this project needs to be completed.

This project is considered in the 2022 CIP Budget under master plan projects.

CR 314 & CR 415 (PONCE LINE EXTENSION) COMPLETED

With the request for a meter on CR 312, where JCSUD does not currently have a waterline, comes the need for a line extension. Per PUC rule (24.163(d)(2)), a service applicant not within a development may be charged the remaining cost of extending service to their property from the nearest water main. The applicant is only required to pay for a two (2) inch waterline.

This project consists of running a 4-inch waterline along CR 415, approximately 1,550 feet, and along CR 312, approximately 1,350 feet. A total of 2,800 feet of 4-inch waterline. This project also includes running a 2-inch waterline from the flush valve on CR 312 to the intersection of CR 312 and CR 415 and connecting to the new 4-inch waterline. The cost of this project is estimated at \$90,040.

The property owner has paid \$16,070 for their portion of the line extension, approximately 350 feet.

With the customer's participation, the estimated final JCSUD cost would be \$73,970.

With the 4" waterline being installed, this will allow JCSUD to take care of three (3) red line projects. The 2-inch waterline is over in connections and a dead-end line, the 1.5-inch and 1-inch waterlines are over in connections.

JCSUD has ordered the parts for the project and will be working on the plans.

This project would come out of the CIP Budget-Red Line Projects.

In July, Day Services began installing the 4-inch waterline. The construction of this project is planned to be completed in late August, early September 2021.

In August, the contractor has installed all pipes, and in September, the contractor has completed all service re-connects and clean-up. JCSUD conducted a county road bore for a service to complete the project in October. A final letter was issued on October 29th.

WATER 2022

❖ PARTICIPATION IN OVERSIZING

○ Silo Mills

- In December, the System Development team worked on a cost for oversizing participation in 8,221 LF of waterlines along FM 917 and within the Silo Mills Development. This upsizing participation will upsize 12-inch waterlines to 16-inch waterlines to allow a larger line to eventually connect from Farm-to-Market 917 to County Road 1010, where the District currently has minimal waterlines. The upsizing participation is a not-to-exceed amount of \$425,000. The upsizing participation cost will come from the approved 2022 CIP Budget of \$4M.

CIP OVERALL REPORT

2021

	Project	Ranking	Department	Progress	Status	Description
2021	Rehab manholes downtown Joshua	Service & Benefits	Sewer	Completed	2-Manholes completed in November/6-Manholes completed in December	
2021	Sweetbriar line replacement	Health & Safety	Sewer	Interlocal	Working on contract documents/pre-construction/Interlocal	
2021	Greenhill Drive line replacement	Health & Safety	Sewer	Engineer	working through comments with engineer	
Sinking Fund	Wastewater Sinking Fund	Service & Benefits	Sewer	Completed	Completed January 2021	

13-34-03	Joshua Line 6 - 12" WL N. Main from Pl 34 to FM917	Service & Benefits	Water		Waiting on TXDOT alignment for FM 917 through City; looking at dividing this project into 2 phases	Fire Flow
09.2016	Pl 16 & 24 - Conversion to Chloramines (Axis Const.)	Health & Safety	Water	In Progress	Re-evaluating project. Looking at doing a system wide conversion	Conversion to Chloramines
2020	Capitalized Tanks to Paint & Rehab # 3	Health & Safety	Water	Model Runs	Operations has been working with Childress on what needs to be completed on this project	
2020	Participation in Oversizing	Service & Benefits	Water			
	Godley Cottages		Water	Completed	Participated in upsize of 8" WL to 12" WL-\$36,929	Upsizing form 8" WL to 12" WL-Approx. 1,549LF \$36,929.00
2020	MVCC Phase 1 AC Pipe Replacement	Service & Benefits	Water	Walk-Through	Construction underway-anticipate final letter in January 2022	replace old/leaking lines (15 leaks in one yard in one year)
2020	CDBG - Hwy 4 & CR 1121 Ext. 6" WL	Service & Benefits	Water	Construction	Construction underway	replace small lines
Red Line	Allocation of Red Line Projects	Health & Safety	Water			
	18-13-01 (CR 1229)		Water	Easement Acquisition	Easement Acquisition-having issues getting easements/ relooking at alignment/ evaluating ROW possibility.	pressure issues due to small lines
	Ponce Line Extension (CR 312/CR 415) 2020-32		Water	Completed	Contractor selected (Day Services)/ Construction underway	3-red lines due to connections
Sinking Fund	AMI Sinking Fund Reserve	Service & Benefits	Water	Completed	Reserve funds for Meter/AMI replacement-Completed January 2021	
2021	Pipe Lowering Projects (RR Crossings, City of Joshua Drainage Imp)	Service & Benefits	Water	Construction	Pipe Lowering Projects (RR Crossings, City of Joshua Drainage Imp)	BNSF RR 12-inch crossings Fox Run/CR 1205
Master Plan	Master Plan Projects	Varies	Water		Master Plan Projects (Projects rated at highest priority)	
	25-03-01 CR 405E	Health & Safety	Water	Engineer	Redline for Pressure	replace 2100 ft of 2-1/2 inch line east of BNSF to I-35W
	25-18-01 CR 1206	Health & Safety	Water	Engineer	Redline for Pressure/ working on plans to Engineer	replace 8700 ft of smaller pipe and tie across road
	25-18-02 HCR 1421	Health & Safety	Water	Pre-Construction	Redline for Pressure/ advertised/Bid Opening in November/Award in December	replace 3200 ft of 1-1/2 pipe; too many connections on 1-1/2 line
	25-24-02 CR 206	Health & Safety	Water	Walk-Through	Redline for Pressure/ Bid in June/Approval of Contractor in July/ Pre-Construction in August/Construction began in November	replace 1500 ft of 2inch pipe; high headloss;

BUDGET

2022 CIP BUDGET

In October, the Board approved a \$4M CIP Budget for 2022.

2022	Rehab Manholes	Service & Benefits	Sewer	\$	100,000
2022	Greenhill Drive line replacement Phase 2	Health & Safety	Sewer	\$	100,000
2022	Main Street-Sewer Line Replacement (MH 01-12 to CO)	Health & Safety	Sewer	\$	33,000
2022	FM 917 to Avenue F MH02-30	Health & Safety	Sewer	\$	115,500
TOTAL OF SEWER PROJECTS				\$	348,500

2022	Joshua Main Street	Service & Benefits	Water	\$	810,000
2022	Replacement of Chlorine Buildings (P3,P14,P19)	Health & Safety	Water	\$	46,000
2022	Conversion to Chloramines (All Well Plants (8))	Health & Safety	Water	\$	160,000
2022	Replace Pressure Tank 5	Health & Safety	Water	\$	55,000
2022	Switch Gears & Generators	Health & Safety	Water	\$	750,000
2022	Participation in Oversizing	Service & Benefits	Water	\$	300,000
Red Line	Allocation for Red Line Projects	Health & Safety	Water	\$	300,000
Master Plan	Master Plan Projects (Projects rated at highest priority)	Varies	Water	\$	1,323,000
	<i>25-01-03 (HWY 4)</i>			\$	<i>337,500</i>
	<i>25-01-01 (CR 409)</i>			\$	<i>451,000</i>
	<i>25-03-02 (CR 401)</i>			\$	<i>271,500</i>
	<i>25-08-01 (Brett Jackson)</i>			\$	<i>13,000</i>
	<i>2021-MP (25-18-01)</i>			\$	<i>250,000</i>
TOTAL OF WATER PROJECTS				\$	3,744,000

Projected Need for CIP: \$ 4,092,500.00

LOB (LIVE OAK BANK) GUARANTEE LOAN PROJECT (\$1M)

System Development has onboarded EHT as the Engineer of record for the TCEQ application.

In an email, Monica (LOB rep) asked the questions about the re-initiation process of the loan with LOB, PER, design, construction, close-out, and loan closing process. Monica stated that we would have to re-evaluate the loan request in updating financial data, project plans, and estimated costs.

USDA will be implementing some new and revised regulations through OneRD that will benefit the Guaranteed Loan process. A PER (Professional Engineering Report) will not be required under the new regulations; LOB will only require a "Simplified Engineering Report," making the process more streamlined.

JCSUD currently has a completed USDA-approved Environmental Report for the Plant 16 project. Per Monica, if the project is within the previously planned area, a new report will not be needed.

The roles for closing and construction will remain the same. After LOB has re-evaluated, re-underwritten, and re-approved internally, they will send the revised loan package to UDSA for approval and the Conditional Commitment Letter issuance. The obligation for funds will be set aside from the US Treasury at that time, and the loan will then begin the closing process.

The District will again plan on the Plant 16 (Mountain Peak) project for LOB loan.

In 2022, System Development and Finance will review the details to determine the path forward.

PLANT 8-NEW ELEVATED

Over the years, our Pressure Plane 8, Burlson area, has seen continual growth. With the existing connections and the proposed growth onto this pressure plane, the need for additional infrastructure within Pressure Plane 8.

The new infrastructure will consist of a 1M elevated tank that will service 5,000 connections, 5000 LF of 24-inch waterline along CR 1019 (between FM 1902 and Plant 8 EST), 1500 LF of 20-inch waterline along FM 1902 (between Caddo Road to existing 20-inch waterline stub out), and 2500 LF of 20-inch waterline along FM 917 (from proposed Silo Mills development to existing 16-inch waterline stub out).

In May 2021, the Board approved growth to contribute to additional infrastructure with a Contribution in Aid of Construction (CIAOC) agreement; The CIAOC per connection is \$1607. The development total contribution is 6,829,750. In addition to the development CIAOC, all system development fees within the Plant 8 pressure plane to either the developer's total cost or the District's total cost depending on the location/type of tap installed will be applied toward the District's total project cost is \$1,205,250.

Below you will see the Pressure plane 8-CIAOC project cost, the total amount paid towards the project, and the remaining balances.

Total Project Cost	\$ 8,035,000.00
TOTAL Development Cost	\$ 6,829,750.00
CIAOC Paid	\$ 630,131.00
Development SD Fees	\$ 130,240.00
<i>Remaining Balance</i>	\$ 6,069,379.00
TOTAL JCSUD Cost	\$ 1,205,250.00
System Development Fees	\$ 25,120.00
<i>Remaining Balance</i>	\$ 1,180,130.00
Remaining Total Project Cost	\$ 7,249,509.00

Easement research has been completed for the project, allowing EHT to begin to work on engineer drawings for the project.

JCSUD has recruited a realtor and anticipates an agreement on a contract by Mid January 2022.

In September 2021, The District received the TCEQ administratively completed notification.

In the November 2021 board meeting, the Board of Directors unanimously approved the issuance and sale of the District's revenue Bonds.

In December 2021, the sale and closing of the bond were completed.

In January, staff will continue to work on land acquisition and meet with EHT on 90% design.

PLANT 16

PULUXY & TRINITY WELL LIFE EXPECTANCY

JCSUD staff has evaluated the Plant 16 life expectancy by analyzing the airline readings for both the Puluxy and Trinity Wells at Plant 16.

Based on the information, JCSUD staff believe we could see both the Puluxy and Trinity non-operational within the next five (5) years (2026).

In 2022, staff will begin to re-evaluate the fluoride issues and life expectancy of Plant 16.

PLANT 13

Pressure Plane 13 has seen significant growth from developments in the past year. With the existing connections, the number of connections in construction today, coupled with the proposed growth onto this pressure plane, now presents the need for additional elevated capacity and additional infrastructure within Pressure Plane 13.

The new infrastructure will split the pressure plane into two (2), waterline improvements in both pressure planes, a .75MG elevated storage tank, a 4,500 GPM pump station, a 1M ground storage tank, 2 MG elevated storage tank upgrade existing pump station 11 to 6,000GPM.

To allow for development to continue to come onto the system, the Board approved growth to contribute to the needed additional infrastructure with a Contribution in Aid of Construction (CIAOC) agreement in November 2021. The CIAOC for Pressure Plane 13 is \$1832 per connection. The development total contribution is \$21,420,000. In addition to the development CIAOC, all system development fees within the Plant 8 pressure plane to either the developer's total cost or the District's total cost depending on the location/type of tap installed will be applied toward the District's total project cost is \$3,780,000.

Below you will see Pressure Plane 13-CIAOC project cost, the total amount paid towards the project, and remaining balances.

Total Project Cost	\$ 25,200,000.00
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TOTAL Development Cost	\$ 21,420,000.00
CIAOC Paid	\$ -
Development SD Fees	\$ 103,200.00
Remaining Balance	\$ 21,316,800.00

TOTAL JCSUD Cost	\$ 3,780,000.00
System Development Fees	\$ -
Remaining Balance	\$ 3,780,000.00

Remaining Total Project Cost	\$ 25,096,800.00
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On August 25th, the Water Operations Manager and the System Development Manager met onsite at the Skyline Drive Land Owners Association to discuss the possibility of JCSUD taking on the LOA system.

Throughout September 2021, System Development and Operations have worked on a report regarding the LOA.

In November, System Development, Operations, and Randy Chitwood were included in a Texas Water Infrastructure Coordination Committee (TWICC) meeting regarding this project. PUC recommended a Sale/Merger/Transfer application we will complete through December.

Beginning in January, System Development will bring the acquisition forward for review.

MASTER PLAN

2020 WATER-COMPLETED

The final EHT comparison was proposed to the Board in a special meeting on February 4th to approve and accept the Water Master Plan.

The 2020 Water Master Plan was accepted.

2021-2022 WATER

The District Engineer prepared a Request for Qualifications (RFQ) on a water master plan. Three (3) RFQ's were received. On July 26th, a kickoff meeting was held for the Selection Committee to review the documents presented. The selection committee met in August

to score the RFQ's. Kimley-Horn scored the highest and was awarded the contract in the August Board Meeting.

On September 7th, Engineering, Water Operations, and System Development met with Kimley-Horn for a kickoff meeting. Staff received a list of information needed to get started.

In December, staff gathered the necessary information for Kimley-Horn to work on the water master plan.

WASTEWATER

System Development and Operations met with EHT on December 2, 2020, to discuss future needs for wastewater operations.

In a special meeting on February 4th, EHT and JCSUD staff presented four future wastewater operations options to the Board of Directors.

The Board chose Option 3, "Maintain Treatment at Existing WWTP Initially, Regional Later."

On June 28th, System Development, Engineering, and Operations met with EHT to review the proposed wastewater master plan 10- and 15-year plan for expansion along with the Wastewater CCN expansion.

In August, Engineering met with EHT at the Wastewater Treatment Plant.

EHT presented a draft wastewater master plan to the District Engineer in early November.

The staff has reviewed the wastewater master plan and will be presenting revision and comments back to eHT in January.

EMERGENCY CONNECTIONS

WESTLAKE VILLAGE MHP

System Development and Finance are researching Wholesale (low volume) demand charges calculations.

In July, System Development worked with Finance and NewGen to evaluate the demand charges for emergency connections.

System Development has been assisting Finance in working with NewGen on the demand charge.

Once the demand charge has been reviewed and accepted, System Development will begin the emergency water use agreement with the MHP.

MITCHELL MHP

The hydraulic analysis has been completed and submitted to the property owner.

The property owner has been given two options for connection onto the system—one as a wholesale (low volume) account or the second as a master meter account.

In the past few months, the property owner was relaying a statement of "they are on hold with JCSUD. TCEQ requires the MHP to do daily logs for three years. After three years, the MHP will see what TCEQ requires."

In November 2020, the property owners inquired about an emergency connection with JCSUD.

In July, System Development worked with Finance and NewGen to evaluate the demand charges for emergency connections.

System Development has been assisting Finance in working with NewGen on the demand charge.

Once the demand charge has been reviewed and accepted, System Development will begin the emergency water use agreement with the MHP.

REPORTS

RISK ASSESSMENT AND EMERGENCY RESPONSE REPORT-COMPLETED

The Risk Assessment report was certified on December 21, 2020.

The Final Emergency Response Plan report was presented to the Board in the June board meeting and was certified on June 17, 2021.

JCSUD has completed all necessary reports for EPA compliance and has received the Emergency Response Plan certification.

SB 3

System Development has been working with the Engineer to begin the process of fulfilling the SB3 requirements.

In September, System Development, Engineering, and Operations attended a webinar regarding the requirements from both the Public Utility Commission (PUC) and Texas Commission on Environmental Quality (TCEQ).

Engineering is working with Jacobs and Martin to review each plant site to determine the needed infrastructure for generators.

WHOLESALE CONNECTIONS

MOUNTAIN PEAK SPECIAL UTILITY DISTRICT

In May 2020, System Development, Operations, and the General Manager began working on a wholesale contract with Mountain Peak Special Utility District (MPSUD). Mountain Peak SUD signed a letter of intent in April 2021.

With the signed letter of intent, JCSUD began working with eHT on a technical memorandum (hydraulic analysis) for the water line from the JCSUD transmission line, cross-country to HWY 67, where MPSUD take-point will be and where JCSUD will then install a waterline to Plant 16.

District staff had worked with Ronald Robinson (TME) on the original Plant 16 project plans. In June 2021, staff met with TME to revise the existing plans from an 8-inch to a 16-inch waterline. TME will begin working on revisions.

System Development worked with Finance and NewGen on wholesale rates, and in August 2021, staff finalized the wholesale cost and submitted the draft wholesale agreement for MPSUD review.

In November 2021, staff received comments from MPSUD regarding the contract. JCSUD revised the contract and submitted it to the District Attorney for review. With the District Attorney's recommendations, the wholesale contract was revised in December 2021.

Plans have been reviewed, and comments have been sent back to the engineer. The Easement Analyst has been working with the property owner from whom we need an easement and will try to have the easement wrapped up by the end of January. Once we have the easement wrapped up, we can move forward with the plans.

- o District staff will be submitting the revised wholesale contract to MPSUD for approval and the opinion of probable cost.

In January 2022, staff will submit the revised wholesale contract to Childress Engineers and MPSUD along with the opinion of probable cost.

EASEMENTS

In December, the Easement Analyst researched eleven (11) projects (14 properties).

10- Plats

1-City Abandonment

Project	No. of Properties	Research For:
Lakeview Estates	1	Plat
Fox Hill Addition	1	Plat
East Hill Addition	1	Plat
Hyrule Park Estates	2	Plat
Atherton Addition	2	Plat
Fox Chase Addition	1	Plat
Coyote Crossing	1	Plat
Tantara Estates	1	City
Schram Addition	1	Plat
Alley Closure - City of Cleburne	2	City
Ravin Rd	1	Plat

In November 2021, the Easement Analyst began easement research on the Master Plan projects projected to be constructed under the approved 2022 CIP budget.

Water Operations

Monthly Report



Tyler Lyles

December 2021

Water Operations

The Water Operations department maintains the integrity and safety of the water transmission and distribution system. It's responsible for ensuring consistent, quality water to all JCSUD's customers, main line repairs, system preventative maintenance, new tap installations, line locates, bores, and maintaining compliance with all TCEQ rules and regulations. The Water Operations department is also on a 24/7 on-call schedule to assist and respond to all emergency needs.

AMI

In July, Water Operations received a list of 1.5" meters that would need to be changed out to either a 1" meter or 2" meter, based on their historical usages. In total, there are seventeen (17) 1" meters and three (3) 2" meters that need to be installed. In late July, we began swapping these meters out and completed seven (7) change-outs. Another portion of the meter change-outs consists of removing all the large compound meters and replacing them with Octave meters. We will begin changing these out after the 1.5" meters have been replaced.

- All of the 1.5" meters have been changed out to either a 1" Mueller or 2" Octave Meter.
- By the end of December, Operations, with the help of Utility Services, had completed the changeout of all of the larger compound meters.
 - We will be starting to changeout the rest of the older style non-standard meters beginning in mid-January.

Inactive Meter Change Out

Operations, along with utility services, has begun working on getting estimates from contractors and establishing a plan of action to replace the old inactive meters in the system with Mueller meters. This will ensure we are not missing any unnecessary loss due to unknown leaks. We anticipate starting this by the first quarter of 2022.

Water Loss

For October, we started evaluating our water loss within the calendar month (Oct 1 – Oct 31) versus through the billing cycle. We have found that the loss we were reporting through the cycles has been inconsistent. Through Water Smart, we can extract consumption on any given date range. Thus, allowing us the ability to look at our production against the consumption within any date range we request. We anticipate more consistent loss reporting via this method. For December, our overall loss percentage was at 13.7%. The amount of production for November was 164 million with a total real loss of 19.2 million. We are continuing to learn and adapt the way that we evaluate our loss with the hopes of maintaining consistent reporting. We have continued to drive through our high loss pressure planes to search of leaks. We have a few creek crossings that are leaking that we are getting quotes to repair.

SAMCO

For 2022, we will be using SAMCO Leak Detection across pressure planes 18 & 19. SAMCO will visually inspect and utilize acoustic leak detection to survey the approximately 61.3 linear miles of water lines that make up these two pressure planes. This should start at the end of February and is estimate to take twelve (12) days to complete the survey. Once completed, we will be provided a leak detection report and a leak identification map that will show all the leaks that were found. If they are successful, we will look at utilizing their services on a yearly basis for all our pressure planes.

SL-serco – Water Loss Investigation

We are working with SL-serco to perform a water loss investigation by reviewing our AMI reading process and data validation. At the end of their validation, we will have a more accurate understanding of our real losses. SL-serco viewed the AMI reading process remotely and spent two days on-site verifying field readings and processes to determine if there are any inconsistencies that might alter loss.

- As SL-serco began their process, we were slowly given info as issues were found. One problem that came up was inconsistency in the reads with a lot of our larger Octave Meters due to an issue with the multiplier. This has caused discrepancies and miscalculations of water at a loss.
- Another problem that was noted by SL-serco was the damage that has taken place to some of our new standard meters in subdivisions that are currently under construction. During the homebuilding process, a large percentage of these new meters are being damaged to a point that prevents them from communicating

reads appropriately to the collectors. This results in our AMI Coordinator making a trip out to get manual reads on all of them and also spend time fixing them.

- We received their full report in early January. We will be looking over their data and will present their findings at the next meeting.

2021 Water Loss Report (MG)

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	TOTAL
PRODUCTION:													
SURFACEWATER	103.20	91.43	124.51	108.29	117.34	103.30	135.50	177.38	180.86	148.60	128.10	117.69	1536.20
GROUNDWATER	52.42	47.96	45.86	51.93	47.89	50.72	55.79	60.75	70.11	50.28	44.05	47.13	624.89
Total System Input - Production (MG)	155.62	139.39	170.37	160.22	165.23	154.02	191.29	238.13	250.98	198.88	172.15	164.82	2161.09
Corrected System Input Production Metering - 99%	157.19	140.80	172.09	161.84	166.90	155.58	193.22	240.54	253.51	200.88	173.89	166.48	2182.92
AUTHORIZED CONSUMPTION:													
Billed Metered-Water	121.64	107.79	134.07	126.88	135.55	135.30	162.08	189.35	224.81	162.84	139.35	139.36	1779.02
Billed Metered-Fire Hydrants	0.79	0.70	0.81	0.67	0.54	0.47	1.01	2.99	4.23	1.00	1.15	2.18	16.52
Unbilled Metered - Inactive to Active Adj.	3.67	0.00	0.31	0.00	0.58	-	-	-	-	-	-	-	4.56
Unbilled Unmetered- Pct. Usage, & Fire (1.25% x Line 1 per AWWA M36)	1.96	1.76	2.15	2.02	2.09	1.94	2.42	3.01	3.17	2.51	2.17	2.08	27.29
Unbilled Unmetered - Flushing	1.08	2.08	0.76	0.67	0.64	1.05	0.46	0.97	0.34	0.70	0.92		9.68
TOTAL AUTHORIZED CONSUMPTION:	129.14	112.33	138.11	130.24	139.40	138.76	165.96	196.32	232.55	167.05	143.59	143.62	1837.07
WATER LOSSES: (line 1 - line 7)	28.06	28.47	33.98	31.60	27.50	16.82	27.26	44.22	20.96	33.83	30.31	22.86	345.85
APPARENT LOSSES:													
Customer Metering Accuracy - 98% ((line 2+3) / 98%) - (line 2+3)	2.50	2.21	2.75	2.60	2.78	2.77	3.33	3.93	4.67	3.34	2.87	2.89	36.64
Systematic Data Handling Discrepancy (Line 2 + Line 3) x .25% per AWWA M36)	0.31	0.27	0.34	0.32	0.34	0.34	0.41	0.48	0.57	0.41	0.35	0.35	4.49
Unauthorized Consumption (Line 1 x .25% per TWDB)	0.39	0.35	0.43	0.40	0.42	0.39	0.48	0.60	0.63	0.50	0.43	0.42	5.46
TOTAL APPARENT LOSSES:	3.20	2.84	3.52	3.33	3.53	3.50	4.22	5.01	5.88	4.26	3.65	3.66	46.59
REAL LOSSES:													
Reported Breaks and Leaks	6.95	9.06	1.79	3.87	2.52	6.17	5.36	4.00	6.37	7.77	4.97	4.73	63.54
Unreported Loss (Line 1 - 7 - 12 - 13)	17.91	16.57	28.67	24.40	21.45	7.16	17.68	35.21	8.71	21.81	21.69	14.47	235.72
TOTAL REAL LOSSES: (line 13 + line 14)	24.86	25.63	30.46	28.27	23.96	13.32	23.04	39.21	15.08	29.58	26.65	19.21	299.26
Total Water Loss (line 8 / line 1)	17.85%	20.22%	19.74%	19.52%	16.48%	10.81%	14.11%	18.38%	8.27%	16.84%	17.43%	13.73%	15.84%
Current Water Loss (Rolling 12 Mths)	18.36%	17.82%	16.93%	16.30%	15.42%	14.99%	14.88%	15.35%	16.07%	15.81%	16.76%	18.52%	
Previous Water Loss (Rolling 12 Mths)	18.26%	18.69%	19.41%	19.74%	20.28%	20.12%	19.82%	19.60%	19.79%	20.13%	19.41%	18.80%	

Water Quality

Water Quality is responsible for overseeing and performing the day-to-day tasks associated with the distribution and transmission plant sites, flushing, CSIs, Bac-T sample collection, backflows, and responding to all quality related customer calls. Due to the District reaching over 50K customers, we are now required to collect 60 samples per month and take Water Quality Parameter (WQP) samples per quarter.

Winterizing

In October, water quality and maintenance began insulating our water plants and fire hydrant meters. By Thanksgiving, all of the plants and hydrants had been winterized. In addition, we verified that all plants had the appropriate amount of heaters and that we also have extra heaters on the shelf.

Customer Service Inspections (CSI)

Year to date, there have been 672 CSIs completed. There are 763 that are on the books as open. We have found that a vast majority of these are still open because they have a meter, but a CSI has not been done because the house isn't completed. A portion of these were initiated in 2020 but have not been turned in yet as needed. We are continuing to process some CSIs that are from before 2020 to update and determine a status.

Backflow Tests

Currently there are 1562 backflows on our system that require an annual test.

- 1498 have been tested
- 64 have not been tested. Of these, there are 19 past due and 45 that have a due date in 2022.

Leaks

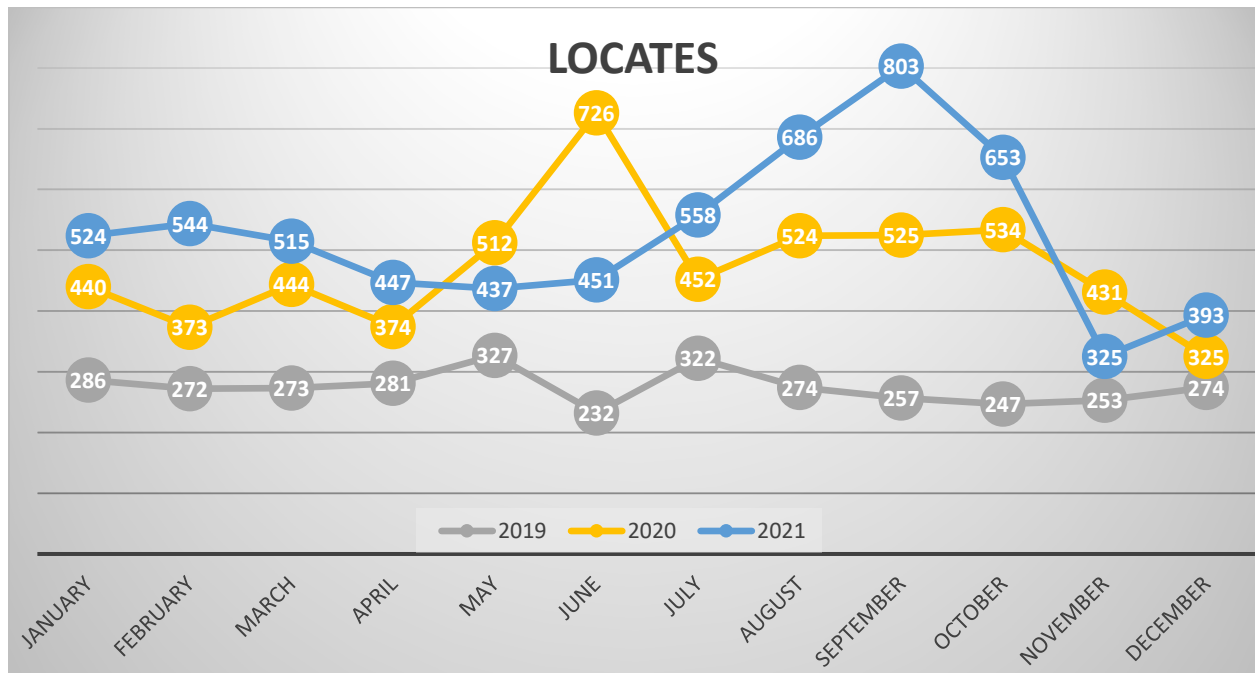
For the month of December, crews completed 40 leaks, compared to 42 in November. We have 13 known leaks outstanding. The leaks fixed contributed to around 4.7 million gallons of water loss.

Taps and Bores

By the end of December, the water operators had completed 4 short taps, 44 resets, 4 bores, and 1 upsized.

Line Locates

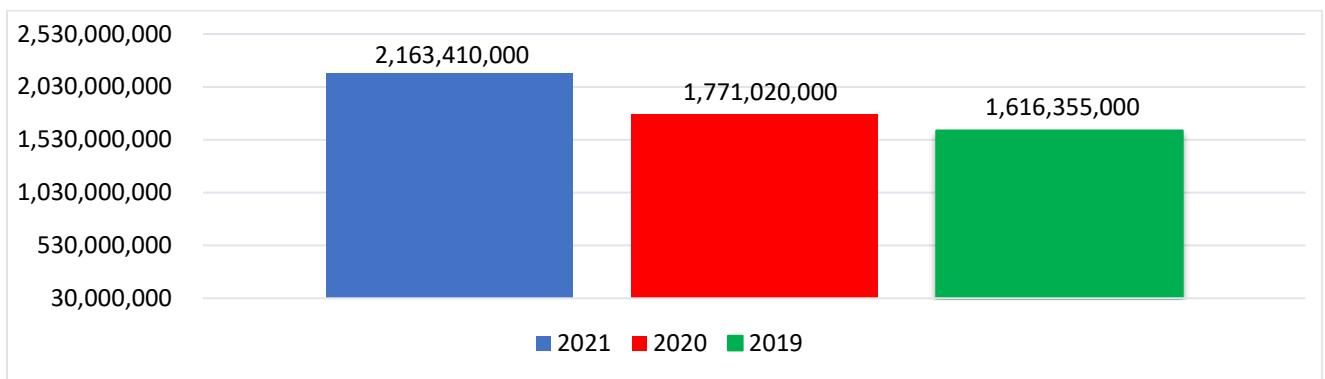
We have continued to see a lower volume of locates compared to a few months ago. For December, we had a total of 393 locates requested, up slightly from 325 in November. The subs for UCS slowed down considerably on their calls for this past month which contributed to the decline.



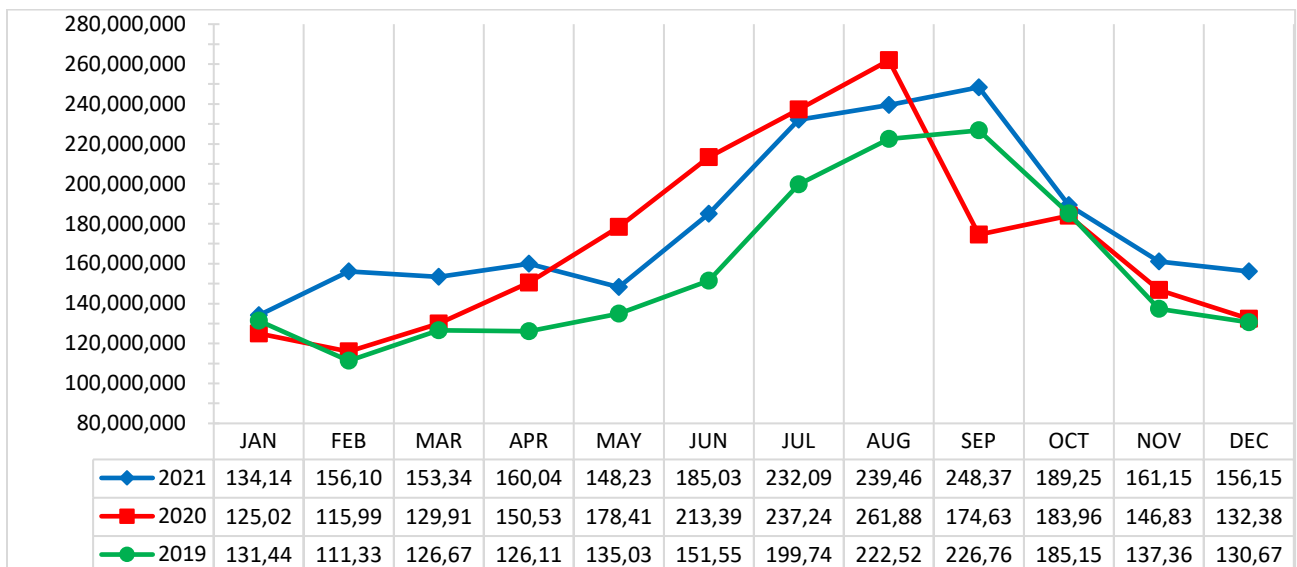
Water Production

JCSUD's water supply is provided through two sources, groundwater and surface water. Our surface water is purchased from the BRPUA surface water plant in Acton and from the City of Mansfield. We have eight groundwater planes with active wells as their supply. For December, there was 10.3 million gallons of surface water pumped from PUA. There was a slight increase from PUA due to Mansfield needing to shut down for a day to replace a 36" valve at their plant. We used 98.6 million from Mansfield in December. Last month, we produced 7.9 million from PUA and 131 million from Mansfield. Additionally, there was 47 million gallons of groundwater pumped in December, bringing the total amount of water produced to 156 million gallons. Year to date, we have produced 2.16 billion gallons, around 113 million more than where we were at this time last year.

Total Gallons to Date



Water Production Monthly Trend





Corrosion Control Study

Currently we are working with Tony Bennett on an attempt to be deemed to have optimized corrosion control to allow us to be exempt from being required to do a corrosion control study. This study, if required, would add unnecessary costs and sampling.

- For the month of August, we continued to work through TCEQ's requirements. They have requested that we take 15 additional lead and copper samples to calculate the optimization
- In October, we collected the required samples and submitted them to the lab. We are awaiting the test results and will then submit everything to the TCEQ and by the end of December had still not heard anything.

Disinfection by-products

Due to our population going over 50,000 we are now required to take eight (8) DBP2 samples instead of our regular four (4). The state required us to pick these additional sites ourselves based on criteria of locations that have high residence time and/or an area that is in the furthest reaches of the distribution system. We worked with our engineering department to use the model to determine optimal locations for these samples.

Water Use Survey

We are currently working on submitting the annual water use survey to the TWDB and TCEQ which is due by March 1, 2022. This report submits the monthly production numbers from our surface water and ground water sources. It also lists the total volume that was sold to our wholesale connections.

Projects

Currently, Water Operations is overseeing several projects in various portions of the system.

Plant 3

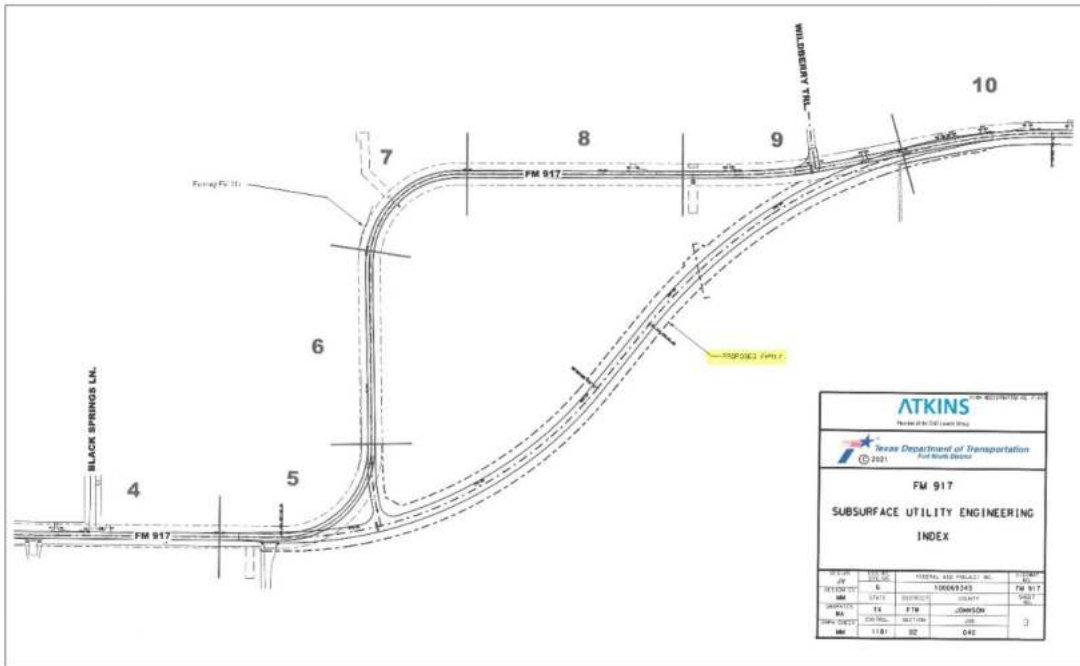
For budget year 2021, water operations had money planned for a paint job and various metal refabrications for the ground storage tank (GST) at Plant 3. While we were evaluating the plant to start our planned upgrades, we have had more concerns arise on the condition of the metal on this tank. We consulted with Childress Engineers to look at the GST to get a professional opinion on its condition. Childress consulted with Steel Inspectors of Texas and found that a fair amount of the steel has been eaten up by corrosion.

We have received a recommendation letter from Childress that explains their findings and proposals. We will continue to work with them to narrow down exactly what the best solution is and a probable cost.

FM 917

Along FM 917, just west of Chisholm Trail Parkway, TxDot is adjusting the curve in between Wild Berry Trl and Black Springs Ln. We have several existing water lines and a transmission line in this area that may possibly need to be relocated. We are currently working on reviewing the plans submitted by TxDot to verify all of the possible conflicts.

- In August, we met with Atkins, the consulting engineers in charge of this project for TxDot, and discussed the action items needed from JCSUD. We will be potholing several of our lines to determine where they will come in to conflict with this proposed ROW. It was mentioned that all costs associated with the possible relocations would be reimbursable for anything that will be within the new ROW but is currently in private property.
- We started working with Childress Engineers to supply JCSUD with civil plans for this project.
- Our maintenance department potholed several lines for Atkins in October to help find what lines will be in conflict.
- We didn't receive many updates from Atkins in November. We are still continuing to coordinate their requests and work up plans.



BNSF Railroad Crossings

BNSF will be adding an additional set of tracks starting in Cleburne and going south past Rio Vista. It was found that in three places our existing mains were not deep enough, and the existing casing width was not wide enough. All three mains are 8" in diameter, we will be upsizing to 12". The location of the crossings are located at Cr. 1205, Cr. 310A and Fox Run.

- We had a walkthrough in October and are currently waiting on the contractor to finish the punch list. We are also waiting on record drawings from the engineer.
- This project has been completed, the final letter was issued on 12/29/2021

FM 1434

Along FM 1434 near Hagler Rd, TxDot is adding in drainage culverts. There are several places where our existing service lines and mains conflict with their proposed culverts/drainage. Our water operators have been spotting these lines and reboring the lines that are found to be an issue.

- In August, we coordinated with our contractor to lower an existing 6" crossing near Hagler road. We have been having a hard time getting the contractor to return to

complete, we will seek an alternate if necessary. All the crossings that are in conflict should be completed by mid-December.

- In December, the crossing carrier pipe was installed and the tie-in was completed. We are waiting for the contractor to finish their punch list and should be completed this project by February.

WWTP Potable Water Source Leak

The potable water source for our sewer plant in Joshua comes via the City of Burleson. After Burleson's meter, a 2" line runs through another property before it arrives at the sewer plant. There is a customer connection metered through our system on this other property prior to the meter at the plant. It was noticed that the water bill coming from the City of Burleson was much higher than what would be expected. The usage at the plant and our customer's connection was researched. When we considered both accounts, there was an unaccounted loss of around 70,000 – 80,000 gallons a month. We pulled the data logs from the City of Burleson to see the hourly usage graph. A constant usage of around 1.5 – 2 GPM through the nighttime hours, equating to the same monthly usage of around 70,000 – 80,000 gallons, was apparent. We have worked with the property owner and have done quite a bit of digging on his property and within JCSUD's property to try and find this main. We found it close to the plant and placed an isolation valve on the line to help eliminate whether this leak may be located at the plant. After installing this valve, the usage did not change, so the assumption is that this leak is further back towards the southwestern edge of our property or within the neighboring customer's property. We have continued to dig in our property to try and locate this line.

- In mid-December, we were able to locate this leak on the neighbor's property and get it fixed. We have pulled the data logs from the City of Burleson and have confirmed that the leak has been fixed. We will continue to monitor the usage to assure we can identify a leak as quickly as possible.

Water Operations Staff

July brought on multiple changes within the Operations department. The water and wastewater departments were split to have a manager over each department. Tyler Lyles was promoted to Water Operations Manager and James Lyles was promoted to Wastewater Operations Manager.

- In August, Tanner Roten was hired on as a Water Operator 1, along with Russ Morrison as a water operator/line locator.
- Justin Maxwell came aboard with us as a Water Operator 1 in October.

- We will have another water operator, Kevin Tackett, starting in November. He comes from Kansas with a background in municipal public works and heavy equipment experience.
- In December we hired two more operators, Preston Griffith and Isaiah Ortiz.



WASTEWATER OPERATIONS REPORT
December 2021



James Lyles

Wastewater Operations Manager



WASTEWATER OPERATIONS

Wastewater Field Operations is responsible for providing wastewater collection services within the district service area. The system is comprised of 49.1 miles of various size and composition of piping, over 577 manholes, various dead-end cleanouts, approximately 3028 connections, 10 mechanical lift stations and a daily average flow of approximately 500,000 gallons per day and a permitted maximum of 790,000 gallons per day. The department consists of one Utility Crew Leader, two Utility Workers, and one Chief Operator for the wastewater plant.

Wastewater Plant

New LED yard light fixtures will be installed in the upcoming weeks at the wastewater treatment plant to replace the original deteriorated fixtures in the amount of \$5,925.00.

During the winter a typical wastewater plant becomes less efficient, I have noticed we are struggling to maintain our solids at an ideal level at the WWP. The JCSUD has been utilizing the same two dewatering boxes for approximately 12 years with no upgrade to the dewatering side of the plant. In the past two years we have introduced over 250 new sewer connections and more to be added in the upcoming year, it is critical that a plan be implemented to upgrade our old dewatering units that rely on gravity to dry the solids and leaves us paying to haul off 88% water content. We need to upgrade to a belt press that will reduce the water content at 15-20%.

Sewer camera equipment

The collection department performed 1500' of sewer main camera inspections to collect information for future upgrades and repairs to old clay sewer mains in the future.

Sewer Jetter machine

The collection department jetted 10,000' of sewer main lines for December

Vac Truck Purchase of vac truck is going well; Pete/Josh has secured our purchase with a signed letter of intent. No current update on Vac truck purchase.

Capital Improvement Projects

We are in the process of replacing 7 Brick Manholes In the collection system, work has already begun. This is a Capitol Improvement Project.

All 7 brick manholes have been upgraded as part of our ongoing CIP program.

Fleet maintenance

Fleet Maintenance program/new vehicle purchase of vehicles is a priority