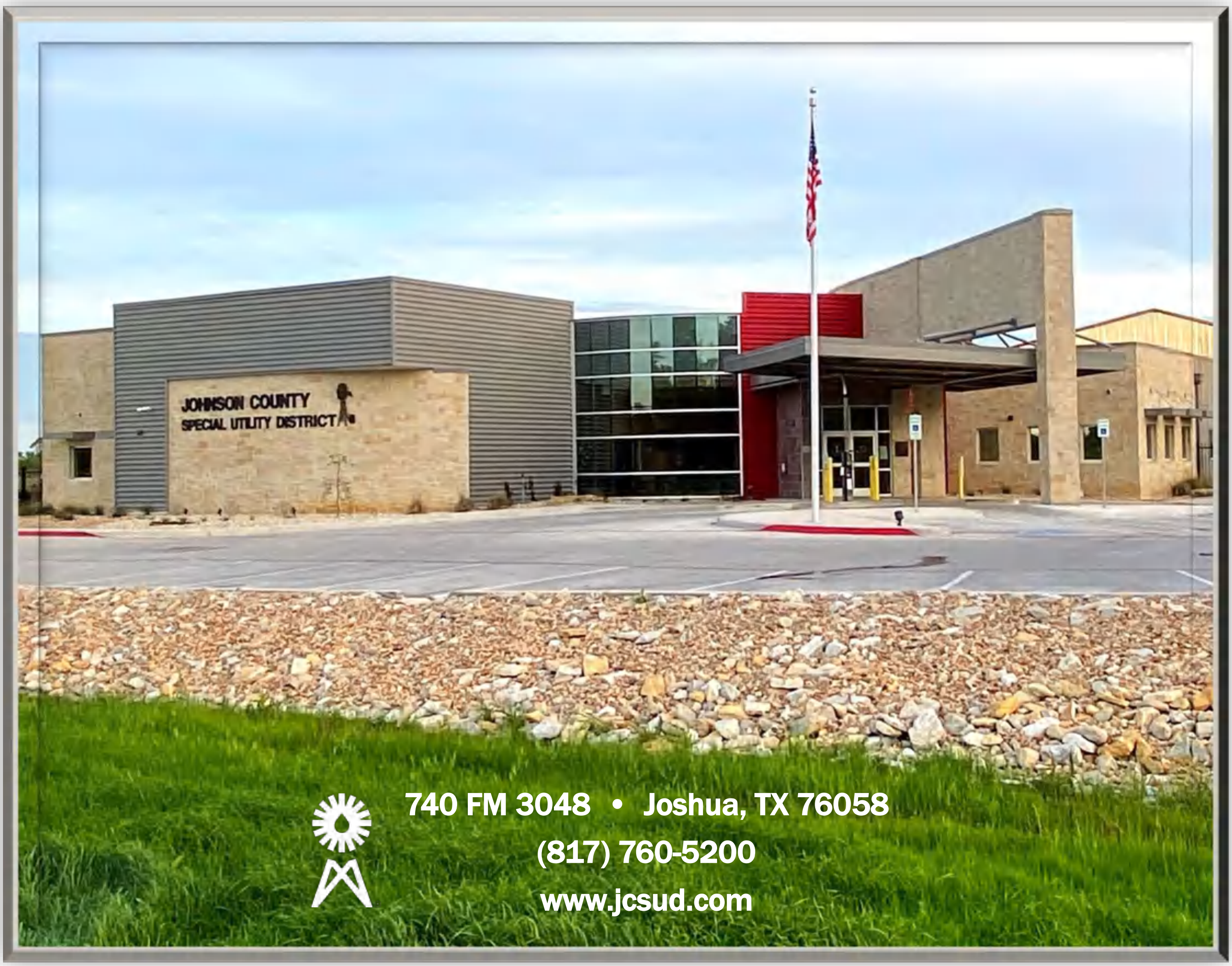
JCSUD

October 19, 2021

District Board Meeting Packet



740 FM 3048 • Joshua, TX 76058
(817) 760-5200
www.jcsud.com

JOHNSON COUNTY SPECIAL UTILITY DISTRICT
Board of Directors Regular Meeting
Tuesday, October 19, 2021 – 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. Award of JCSUD Board/Employee Anniversary Pin
2. Update from e-HT Engineering on Construction Manager's Progress: CIP Bundled-DWSRF Water Transmission Line Project – Keith Kindle, e-HT Engineering
3. General Manager Report/Update
   Department Manager Reports: Staff, Directors, Committees, Quarterly Reports
   - Finance Department Update/Report – Josh Howard
     - Customer Service Department
   - Human Resource Department Update/Report – Adina Reed
   - Engineering Department Update/Report – Jeremiah Bihl
   - Community Relations Update/Report – Sarah Bauman
   - System Development Department Update/Report - Dana Collier
   - System Operations Department Update/Report – Tyler Lyles
   - System Wastewater Department Update/Report – James Lyles

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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 Joint Special Board Meeting with AMUD, September 15, 2021
   b. Approve Minutes of Regular Board Meeting, September 21, 2021

c. Approve Financial Report for September 2021

d. Announce February 5, 2022, as Election Day (if needed) according to JCSUD Election Process.

§ Action Items:

6. Consideration and/or Acceptance of the 2020 JCSUD Profit Sharing Plan and the JCSUD 457 Retirement Plan Audit as presented by Nereo Matias of George, Morgan, and Sneed, P.C.

7. Consider Nominations and Appointment of Two JCSUD Directors to Fill Two Positions on the BRPUA Board: For Purposes of the Biennial Rotation Between the Sponsor Representatives Serving on the PUA Five-Member Board (2:3).

8. Consideration and/or Approve the Second Draft of the JCSUD 2022 Annual Budget.

9. Consideration and/or Award Regarding a Request for Qualifications (RFQ) - Engineering Firms Providing On-Call Engineering Services.

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

11. OPEN SESSION: Consider Action, if Necessary, for Executive Session Items.

12. Adjourn

Dated: October 15, 2021

Peter Kampfer, General Manager
Johnson County Special Utility District

Agenda posted: www.JCSUD.com JCSUD District Office

STATE OF TEXAS } ACKNOWLEDGEMENT
}
COUNTY OF JOHNSON }

This instrument was acknowledged before me on the 15th day of October 2021, 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.

JCSUD Workshop

1. Award of JCSUD Board/Employee Anniversary Pin

2. Update from e-HT Engineering on Construction Manager's Progress

3. General Manager Report/Update, Department Reports

JCSUD
Workshop

1. Award of JCSUD Board/Employee Anniversary Pin

2. Update from e-HT Engineering on Construction Manager's Progress: CIP Bundled-DWSRF Water Transmission Line Project – Keith Kindle, e-HT Engineering

3. Manager Reports - (The reports are located pages 215- 303, bates numbered in this packet.)

JCSUD

Enprotec / Hibbs & Todd

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: October 19, 2021

Subject: JCSUD Projects

CIP Projects - Current Status

- A Construction Status Meeting (CSM) was held with the CMAR, PLW, on October 6, 2021. 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 2331with 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 5,350 LF of 12-inch on FM 2331 and 1,570 LF of 12-inch WL along CR 312 by Dowager along with the installation of service lines and preliminary punchlist items for FM 4 and 2415 (50,917 LF installed, 90% of total contract).
    - Installed 4,360 LF of 20-inch WL along FM 1902 (I) by Moss (45,494 LF installed, 84% of total contract).
    - Installed 3,560 LF of 8-inch WL along CR 402 by Trophy (19,383 LF, 81% of total contract).

District Board Update
October 19, 2021

General Manager's Report

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 JCSUD Workshops will be organized in this important initiative. Additional decision development components will be needed:

A. Adopt a new District Water Master Plan in 2022
B. Adopt a District Wastewater Master Plan
C. Legal Consultation
D. Water-Rate Cost Consultation
E. Additional Planning/Engineering
F. Potential Joint Ventures

2. CITY OF MANSFIELD WATER AGREEMENT

We continue to meet with our key contacts at the City of Mansfield, and they shared some related preliminary plans they have in the works. Mansfield is extending a 30" water supply line to JCSUD's Plant 27 to improve our overall District water capacity. We have also met with our water rate consultant providing additional water cost considerations for future budgeting purposes, contractual concerns, as well as meeting future water capacity needs.

3. 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 interviewing incentives, hiring incentives, additional or new recruitment venues, and advertisements.

4. 2022 JCSUD ELECTION PREPARATION

Dana, Sarah, and Connie are preparing for the 2022 Elections if needed.

5. PUBLIC COMMENT SESSION VIA VIDEO LINK

The staff is working on revisions to JCSUD's Public Comment Policy for the public to "link" into our regular Board meetings via live video means.

6. 2022 Annual BUDGET

The staff and I met with the Budget Committee on October 12th to discuss the proposed 2022 JCSUD Annual Budget.

7. COVID-19 VIRUS RESURGENCE

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 COVD-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.

Below are the necessary internal modifications to protect employees:

- Practicing social distancing.
- Providing staff with hand sanitizer, and disinfectant to use on all surfaces.
- Routinely cleaning public areas as well as workstations.
- Meeting regularly with staff to evaluate District operations and programs and events to determine any specific course of action.
- Modifying training programs and gatherings for staff to protect and prevent the possible spread of the virus to employees that could ultimately impact customers.
- Encouraging employees to stay at home if they feel sick.
- Physical distancing is an intervention to increase the distance between people and reduce the spread of disease;
- Place appropriate signage at entrances and an information monitor at the designated entrance.

Updates – Department Reports attached at end of this Meeting Packet: Pages 215-303.

Finance/Accounting - Attachment A

- Customer Service

Engineering - Attachment B

Human Resources (HR) - Attachment C

Community Relations - Attachment D

System Development - Attachment E

System Operations - Attachment G

System Wastewater - Attachment H

JCSUD Board Meeting

October 19, 2021

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

Agenda Item #5: Consent Items

October 19, 2021

Consent Items:

a) Minutes of Joint Special Board Meeting with AMUD, September 15, 2021
b) Minutes of Regular Board Meeting, September 21, 2021
c) Financial Report for September 2021
d) Announce February 5, 2022 as Election Day

JCSUD
Consent Items

A. Approve Minutes of Joint Special Board Meeting with AMUD, September 15, 2021
B. Approve Minutes of Regular Meeting, September 21, 2021
C. Approve Financial Report for September 2021
D. Announce February 5, 2022, as Election Day (if needed) according to JCSUD Election Process.

Board of Directors Joint Special Meeting
Johnson County Special Utility District (JCSUD) and Acton Municipal Utility District (AMUD)
Wednesday, September 15, 2021

Pursuant to a notice timely posted in accordance with Government Code, Title 5 Chapters 551 & 552, the Board of Directors of the District shall hold a joint called meeting on September 15, 2021, at 3:00 pm at the District office in Joshua, Texas. The directors from JCSUD present were Harry Shaffer, Gene Petross, Eric Baze, Glen Walden, Gary Giesen, Mike Bowles, and Ronnie Nichols. The directors from AMUD present were Ray Lewis, Don Cleveland, Gary Rose, John Featherston, and Van Vernon.
Staff members attending were JCSUD General Manager, Pete Kampfer and AMUD General Manager, Richard English.

1. Call to Order; Confirm a Quorum for Both Boards – Glen Walden called the JCSUD meeting to order at 3:00 p.m. and determined a quorum was present. Ray Lewis called the AMUD meeting to order at 3:00 p.m. and determined a quorum was present.

2. Pledge to the Flag

3. Open Forum – No one signed up for Open Forum.

4. The future of the BRPUA – Facilitated Board Discussion – Matthew Garrett with NewGen addressed both boards with the power point listed, "AMUD and JCSUD Board Meeting to discuss the future of the BRPUA." Ronnie stated that we tabled the Budget since these discussions have been taking place within our Board and know you guys are planning on going out for a bond for this expansion project. We would like for the Boards to get this on the table to know where we are coming from and what we were thinking prior to you getting the bond issue, so we are opening discussion on what we think might be a better idea how to run the PUA. Ray replied that they were surprised and now must play catch up since we have been discussing this for months already. They think it is impossible to take a position with 2-3 days' notice for something we've been working on for months. He said they would take everything into advisement and at some point, we will have to discuss this further, but they can't carry on an equal conversation to someone who's been studying this and evaluating options for as long as we have. Ronnie asked if we would meet back in 30 days and Ray said he didn't know about 30 days, he wasn't sure what will be required to evaluate their options. They thought everything was mutual and beneficial, now they we are forced to re-exam and to think outside the box in less conventional ways as both parties are bound to protect their business interest. They are surprised they got caught with this in a Board Meeting. Glen said he just wanted to make sure all the cards were on

the table. Ray said I'm not sure we know all the cards that are on the table. Glen said we would like to conduct another meeting.

Ray Lewis of AMUD made a motion to adjourn at 3:20 p.m. John Featherston seconded his motion and it passed unanimously.

Executive Session – The JCSUD Board convened into Executive Session at 3:20 p.m. in accordance with the following provision of the Government Code, 551.071, either board may move to recess into individual executive sessions to consult with legal counsel and/or deliberate regarding a.) consult with legal counsel regarding District obligations in wholesales contracts, legal rights and obligations pertaining to BRPUA; b.) economic development matters related to the future of the BRPUA. No final action, decision, or vote will be taken in Executive Session.

Public Session – The JCSUD Board resumed its Open Session at 4:55 p.m. Glen stated there would be no action taken at this Executive Session.

5. Adjourn - Glen motioned to adjourn the meeting at 4:55 p.m. Mike seconded that motion, and the meeting was adjourned unanimously.

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Harry Shaffer, President

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Ronnie Nichols, Secretary/Treasurer

JOHNSON COUNTY SPECIAL UTILITY DISTRICT
BOARD OF DIRECTORS MEETING
TUESDAY, SEPTEMBER 21, 2021

Pursuant to a notice timely posted in accordance with Government Code, Title 5 Chapters 551 & 552, the Board of Directors of the District shall hold an open meeting on September 21, 2021, at 4:30 pm at the District office in Joshua, Texas. Directing the meeting was President Harry Shaffer. Directors Ronnie Nichols, Glen Walden, Mike Bowles, Gary Giesen, and Gene Petross were in attendance. Director Eric Baze was absent. Staff members attending were General Manager, Pete Kampfer, Finance Manager, Josh Howard, System Development Manager, Dana Collier, Water Operations Manager, Tyler Lyles, Human Resource Manager, Adina Reed, Communications Manager Sarah Bauman, and Wastewater Operations Manager, James Lyles. Our Engineering Manager, Jeremiah Bihl attended via zoom.
Guest: Keith Kindle of eHT Engineering, District Attorney Scott Cain.
Guest Speaker Lori Williams gave a presentation about change.

<u>Board Meeting Workshop:</u>

- Keith Kindle with eHT discussed the CIP- Bundled DWSRF Project, the TCEQ Alternative Capacity Requirement (ACR) Request, Plant 8 WL and EST Project, and Plant #13 Technical Memorandum.

- Lori Williams, President, and CEO of the Chamber of Commerce in Mansfield gave a presentation on change. Every business will experience periods of growth until it reaches a plateau. At every plateau, decisions for change must be made to inspire growth once more.

- Pete presented the reports for JCSUD management as follows:

  Josh: Accounting Department –

  - The Budget Committee met on September 17th to discuss the first draft, other comments included Incode, Laserfiche, and NewGen Strategies and Solutions.
  - Customer Service – JCSUD processed 133 new applications, 188 disconnects, 8 leak adjustments, and 7 accounts were sent to collections. We've had 66 new accounts sign up on our WaterSmart portal. We are also getting settled in with our new software as well as helping our customers set up with the new bill payment portal.
  - Utility Service – 1 customer was helped on site, we also changed out 18 angle curbs, 15-meter box leaks, 3 lid/box change-outs as well as 22-meter change-outs. A current inventory of meters and meter-related maintenance work orders are being taken to ensure that all outstanding work orders are accounted for and prioritized by create date.

  Jeremiah: Engineering Department –

  - JCSUD met with the Kimley-Horn team for the project kick-off meeting of the Water Master Plan, the project is currently in the data collection phase. The department is expecting a draft Wastewater Master Plan on or before October 19, 2021, once received, it will be reviewed by the departments and presented to the Board for approval.
  - On August 26, 2021, the Engineering Department received 11 responses to the on-call Engineering Services RFQ, the department is currently working on establishing a

Selection Committee for the review and selection of prime candidates.

- eHT submitted the Plane 13 Pressure Plant Alternatives Analysis Technical Memorandum on August 31, 2021, the department is currently reviewing the memo and is expecting to present the findings at the October 2021 Board Meeting.
- Senate Bill 3 was passed on June 6, 2021, and it requires all affected utilities across Texas to prepare and implement an Emergency Preparedness Plan (EPP), the department is currently working on the EPP and has authorized a consultant to begin a study on the feasibility of permanent and portable generators for the Districts' critical sites.

Adina: Human Resource Department –
Adina was introduced as JCSUD's new Human Resource Manager. She went on to talk about the hiring process and what steps are being taken to get new people on board.

Sarah: Public Relations Department –
Internal Communications that are being introduced are monthly newsletters and monthly luncheons. 40 JCSUD staff members enjoyed a night at the Railroaders Playoff Game. We are also working on re-branding and implementing our core values. Externally, we are working on our new website design that is set to launch in March 2022. We attended the Chisolm Trail "100 shots for the 100 Club" clay shoot, which benefits JC first responders.

Dana: System Development Department –

- The Systems Development/Water Operations had one hundred (100) new connections set onto the system in August which brings a total year to date new connections to 721, 96 applications were processed, 94 new applications processed, 1 pull and relocate, and 1 upsize application. Wastewater had 3 new connections making a total year to date of 70 connections. We have 26 projects in construction, 1 plan approval letter issued, 1 final letter issued, and the Grant project is in construction, TDA completion date is October 31, 2021, GrantWorks applying for a 6-month extension.
- Plant 8-1M-CIAOC System Development is conducting land acquisition for the elevated storage tank.
- She also discussed the CIP 2021 Budget Status.

Tyler: Water Operations Department –

- AMI for August, Operations and Utility Services continued changing out the 1.5" meters to either a 1" Muller Meter or a 2" Octave Meter based on historical usage. In August (12) 1.5" meters have been changed out: (9) 1" Mueller and (3) 2" Octave Meter. Following completion of the 1.5" meter change out, Operations and Utility Services will begin working through the compound meters.
- 392 (CSI) Customer Service Inspections Completed, 555 open CSI's (25% are from 2020) there are 1458 CSI's from before 2020 that will be sorted through to determine a status. Currently, there are 1106 annual backflow inspections with a due date within 2021, 696 have been tested, 410 have not been tested. Of these, there are 56 past due and 354 that are not past their due date yet. 192 that will have a due date of 2022.
- 45 million gallons of water loss for this month was not typical, after looking over the reading and data it appears as a catch-up to the miss-reads that occurred in June, rather than real loss. The average over this month and the two months prior is around 30.5 million which is a typical loss for JCSUD

James: Wastewater Operations Department –

- The annual JCSUD Sludge Report for 2020/2021 has been submitted to TCEQ.

- Solutions to Odor Problems are under study.
- We are looking at a new Vac Truck for the future.

Agenda Items:

1. Call to Order; Confirm a Quorum - President Harry Shaffer called the meeting to order at 4:45 pm and determined a quorum was present.

2. Invocation - Pete Kampfer gave the invocation.

3. Pledge to the Flag

4. Open Forum - No one signed up to speak during Open Forum.

5. Consent Items:

   a. Approved Minutes of Regular Board Meeting, August 17, 2021
   b. Approved Financial Report for August 2021

   The minutes of the August 2021 Board meeting were presented for consideration. Josh detailed the financial report for August 2021. Glen moved to accept the consent items as presented. Gene seconded and the motion passed unanimously.

6. Discussion: State Mandated Implications for SB 3 – Jeremiah stated that Senate Bill 3 passed on June 6, 2021, and created Texas Water Code (TWC) Section 13.1394. This new law requires all affected utilities across Texas to prepare and implement an Emergency Preparedness Plan (EPP). An EEP is a plan developed and implemented by a utility to provide water during an extended power outage. JCSUD engineering department is currently reviewing the options provided by TCEQ for the creation of the District's EEP. Jacob & Martin, LLC is also performing a study on the feasibility of permanent and portable generators on our existing system. No action was taken on this.

7. Consider First Draft Reading of the JCSUD 2022 Annual Budget – Josh presented the reading of the JCSUD 2022 Annual Budget and answered questions. The Water Purchase budget had increased from the 2021 Amended Budget with a projected increase in water demand due to growth and increased wholesale water sales. The City of Mansfield source usage is expected to increase with this projected increase in water demand. Employee Benefits- TML is changing insurance carriers for 2022 and no longer offers our current plan through Texas Healthcare. With the new plan through Blue Cross and Blue Shield for 2022, we will be able to lower costs for our employees and offer competitive benefits. The H.S.A. Plan will be replaced with a PPO with a copay with the District paying 100% for the employee and family. No action was taken on this item.

8. Discuss the 2021-22 BRPUA Proposed Annual Budget (Tabled until September 21, 2021, Board Meeting.) – The BRPUA Board has "tabled" its annual Budget consideration until September of 2022. No action is needed or was taken on this item.

9. Executive Session – As authorized by the Texas Open Meeting Act, Government Code Sections

551.071, to consult with legal counsel and/or deliberate regarding a.) consult with legal counsel regarding District obligation in wholesale contracts; b.) economic development matters. No final action, decisions, or votes will be taken in Executive Session. The Board went into Executive Session at 4:50 p.m.

10. Open Session – The Board resumed its Open Session at 5:30 p.m. Harry stated there would be no action taken on this Executive Session.

11. General Manager Report/Update: Department Manager Reports (Completed during the workshop.)

12. Future Agenda Items – No items were given at this time.

13. Adjourn – Gene motioned to adjourn the meeting at 5:55 p.m. Glen seconded that motion, and the meeting was adjourned unanimously.

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Harry Shaffer, President Ronnie Nichols, Secretary/ Treasurer

DATE: October 19, 2021

FROM: Finance Department

TO: Board of Directors

SUBJECT: Monthly Draft Financial Reports through September 30, 2021

DISCUSSION: The following financial reports provide a summary of the financial status of Johnson County Special Utility District as of the month ending September 30, 2021. This report represents 9/12 or 75.00% of the fiscal year.

Balance Sheet:

The Balance Sheet illustrates the financial position of the District across all funds. Total Assets are $116,917,475 equaling the Total Liabilities of $34,155,969 combined with Total Equity of $83,635,991. Total Revenue over Expense reflects a loss of $874,484 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 in comparison with the Monthly and Annual Budget.

- **Monthly –** Total Revenues are $2,406,186 while Total Expenses are $1,547,738, resulting in a Net Position in a positive of $858,448. The Current Month Revenue exceeded budgeted Revenue by $410,619, due to Revenue from Water Sales and Capital Contributions. The Current Month Expense came in over budget by $181,236.
- **Annual –** Total Revenues are $17,320,428.02 while Total Expenses are $11,990,656, resulting in a Net Position in a positive of $5,329,772. Revenue is exceeding the Annual Budget by $2,218,025.49 while Expense is over by $495,845, reflecting a net income of $1,722,180.26 more than budgeted.

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.

- **Monthly** –The Monthly Statement of Cash Flows reflects an increase in cash of $566,922 from Operating Activities, and a total increase in cash of $505,895, leaving our cash balance at $29,327,278.
- **Annual** – The Annual Statement of Cash Flows reflects an increase in cash from Operating Activities of $3,651,047, but a total decrease in cash of $4,226,800, decreasing our 01/01/21 cash balance of $33,554,078 to 29,327,278. Expenses paid in Capital Expenditures from the Series 2018 Revenue Bond cause a decrease in cash due to the spending of the $22 M. Bond.

Balance Sheet - Summary (Unaudited)

As Of 09/30/2021

	02 - ENTERPRISE FUND	04 - CAPITAL FUND	35 - SERIES 2018 REVENUE BOND	36 - PLANT 8 ELEVATED	Total
Asset					
11 - CASH & CASH EQUIVALENTS	6,081,906.52	(289,600.16)	(4,329,558.19)	(61,557.95)	1,401,190.22
12 - INVESTMENTS - UNRESTRICTED	15,236,797.85	-	-	-	15,236,797.85
13 - INVESTMENTS - RESTRICTED	12,689,290.02	-	-	-	12,689,290.02
14 - CD'S	2,280,000.00	-	-	-	2,280,000.00
15 - RECEIVABLES & OTHER CURRENT	1,861,176.08	-	-	-	1,861,176.08
16 - EXPENSES PAID BEFORE USE	737,272.51	-	-	-	737,272.51
17 - EXPENSES PAID BEFORE DUE	(27,906.62)	-	-	-	(27,906.62)
19 - LONG TERM ASSETS	82,739,655.28	-	-	-	82,739,655.28
Total Asset:	**121,598,191.64**	**(289,600.16)**	**(4,329,558.19)**	**(61,557.95)**	**116,917,475.34**
Liability					
20 - CURRENT LIABILITIES	6,200,698.06	260,491.20	20,535.27	385,200.00	6,866,924.53
28 - LONG-TERM LIABILITIES	27,289,044.05	-	-	-	27,289,044.05
Total Liability:	**33,489,742.11**	**260,491.20**	**20,535.27**	**385,200.00**	**34,155,968.58**
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	17,320,428.02	-	-	-	17,320,428.02
Total Expense	11,990,655.91	644,151.90	5,113,346.72	446,757.95	18,194,912.48
Revenues Over/Under Expenses	**5,329,772.11**	**(644,151.90)**	**(5,113,346.72)**	**(446,757.95)**	**(874,484.46)**
Total Equity and Current Surplus (Deficit):	**88,108,449.53**	**(550,091.36)**	**(4,350,093.46)**	**(446,757.95)**	**82,761,506.76**
Total Liabilities, Equity and Current Surplus (Deficit):	**121,598,191.64**	**(289,600.16)**	**(4,329,558.19)**	**(61,557.95)**	**116,917,475.34**

Balance Sheet - Detail (Unaudited)

As Of 09/30/2021

	02 - ENTERPRISE FUND	04 - CAPITAL FUND	35 - SERIES 2018 REVENUE BOND	36 - PLANT 8 ELEVATED	Total
Asset					
1101 - CASH, PETTY	2,280.00	-	-	-	2,280.00
1103 - CASH, CLAIM ON POOLED	6,079,626.52	(289,600.16)	(4,329,558.19)	(61,557.95)	1,398,910.22
1202 - LOGIC 001 - BRA RAW WATER	421,465.23	-	-	-	421,465.23
1204 - LOGIC 002 - PRIMARY	8,476,813.35	-	-	-	8,476,813.35
1206 - LOGIC 003 - PTO-PIB SINKING FUNDING	106,921.58	-	-	-	106,921.58
1208 - LOGIC 007 - CIAOC - PLANT 8	117,139.79	-	-	-	117,139.79
1212 - TEXASDAILY / TEXAS TERM	348,872.00	-	-	-	348,872.00
1222 - TEXPOOL 05 - RESERVE	390,738.71	-	-	-	390,738.71
1224 - TEXSTAR 110 - METER RESERVE FUNDING	530,943.27	-	-	-	530,943.27
1226 - TEXSTAR 330 - PUA CAPITAL RESERVE	4,260,256.84	-	-	-	4,260,256.84
1228 - TEXSTAR 550 - BUILDING RESERVE FUNDING	583,647.08	-	-	-	583,647.08
1333 - LOGIC 001 - 2018 TWDB CONSTRUCTION	6,136,971.57	-	-	-	6,136,971.57
1335 - LOGIC 006 - 2018 BONDS DEBT RESERVE	1,337,944.51	-	-	-	1,337,944.51
1337 - TEXPOOL 02 - PARITY BONDS SINKING FUND	3,955,387.03	-	-	-	3,955,387.03
1339 - TEXPOOL 08 - 2012 BONDS DEBT RESERVE	685,528.16	-	-	-	685,528.16
1341 - TEXPOOL 09 - 2013 BONDS DEBT RESERVE	573,458.75	-	-	-	573,458.75
1450 - CERTIFICATES OF DEPOSITS - CURRENT	2,280,000.00	-	-	-	2,280,000.00
1561 - A/R - UTILITY	1,109,909.85	-	-	-	1,109,909.85
1563 - A/R - UNBILLED	737,662.21	-	-	-	737,662.21
1565 - A/R - PAYMENT PLANS	12,646.09	-	-	-	12,646.09
1567 - A/R - CUT LINES	5,832.18	-	-	-	5,832.18
1569 - A/R - OTHER	(4,874.25)	-	-	-	(4,874.25)
1678 - INVENTORY	737,272.51	-	-	-	737,272.51
1788 - RESERVE FOR BAD DEBTS	(27,906.62)	-	-	-	(27,906.62)
1901 - BRAZOS REGIONAL PUA INVESTMENT	14,133,880.50	-	-	-	14,133,880.50
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	912,923.69	-	-	-	912,923.69
1975 - A/D - EQUIPMENT	(641,101.79)	-	-	-	(641,101.79)
1981 - F/A - OFFICE EQUIPMENT/SOFTWARE	1,506,516.65	-	-	-	1,506,516.65
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:	**121,598,191.64**	**(289,600.16)**	**(4,329,558.19)**	**(61,557.95)**	**116,917,475.34**

Balance Sheet - Detail (Unaudited) **As Of 09/30/2021**

	02 - ENTERPRISE FUND	04 - CAPITAL FUND	35 - SERIES 2018 REVENUE BOND	36 - PLANT 8 ELEVATED	Total
Liability					
	(129,496.16)	-	-	-	(129,496.16)
2104 - AP PENDING	843,168.93	260,491.20	20,535.27	385,200.00	1,509,395.40
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	7,898.79	-	-	-	7,898.79
2227 - OTHER PAYABLES - CLEBURNE	1,100.44	-	-	-	1,100.44
2228 - OTHER PAYABLES - BURLESON	16,620.31	-	-	-	16,620.31
2229 - OTHER PAYABLES - GODLEY	18,838.98	-	-	-	18,838.98
2230 - OTHER PAYABLES - MAYFAIR	5,535.03	-	-	-	5,535.03
2231 - OTHER PAYABLES - GRAND RANCH	2,977.84	-	-	-	2,977.84
2233 - OTHER PAYABLES - ALVARADO	83.50	-	-	-	83.50
2234 - OTHER PAYABLES - RIO VISTA	3,207.58	-	-	-	3,207.58
2242 - ACCRUED EXPENSES	(33,798.00)	-	-	-	(33,798.00)
2351 - PAYROLL TAX PAYABLE, FED W/H	1,860.68	-	-	-	1,860.68
2353 - PAYROLL TAX PAYABLE, S/S & MED	(5,871.34)	-	-	-	(5,871.34)
2355 - PAYROLL TAX PAYABLE, STATE UNEMPLOYMENT	23,516.49	-	-	-	23,516.49
2361 - PAYROLL RETIREMENT PAYABLE	5,206.50	-	-	-	5,206.50
2363 - PAYROLL HEALTH SAVINGS PAYABLE	(1,924.48)	-	-	-	(1,924.48)
2371 - PAYROLL INS PAYABLE, HEALTH	20,765.27	-	-	-	20,765.27
2373 - PAYROLL INS PAYABLE, DENTAL	9,029.92	-	-	-	9,029.92
2375 - PAYROLL INS PAYABLE, VISION	2,521.27	-	-	-	2,521.27
2377 - PAYROLL INS PAYABLE, AD&D & LIFE	1,566.27	-	-	-	1,566.27
2379 - PAYROLL INS PAYABLE, LTD	(242.97)	-	-	-	(242.97)
2381 - PAYROLL OTHER PAYABLE	2,672.05	-	-	-	2,672.05
2404 - ACCRUED COMPENSATED ABSENCES	146,023.00	-	-	-	146,023.00
2405 - ACCRUED A/R CREDIT BALANCES	81,004.01	-	-	-	81,004.01
2408 - CARESHARE PROGRAM PAYABLE	17,066.62	-	-	-	17,066.62
2409 - REGULATORY ASSESSMENT PAYABLE	62,854.27	-	-	-	62,854.27
2414 - UN-CLAIMED FUNDS PAYABLE	10,591.50	-	-	-	10,591.50
2511 - CUSTOMER DEPOSITS	2,242,650.47	-	-	-	2,242,650.47
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
Total Liability:	**33,489,742.11**	**260,491.20**	**20,535.27**	**385,200.00**	**34,155,968.58**
Equity					
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 Beginning Equity:	**82,778,677.42**	**94,060.54**	**763,253.26**	**-**	**83,635,991.22**
Total Revenue	17,320,428.02	-	-	-	17,320,428.02
Total Expense	11,990,655.91	644,151.90	5,113,346.72	446,757.95	18,194,912.48
Revenues Over/Under Expenses	**5,329,772.11**	**(644,151.90)**	**(5,113,346.72)**	**(446,757.95)**	**(874,484.46)**
Total Equity and Current Surplus (Deficit):	**88,108,449.53**	**(550,091.36)**	**(4,350,093.46)**	**(446,757.95)**	**82,761,506.76**
Total Liabilities, Equity and Current Surplus (Deficit):	**121,598,191.64**	**(289,600.16)**	**(4,329,558.19)**	**(61,557.95)**	**116,917,475.34**

Enterprise Fund - Statement of Revenue & Expenses (Unaudited)

For Fiscal: 2021 Period Ending: 09/30/21

% of year completed: 75.00

Fund: 02 - ENTERPRISE FUND

	CURRENT MONTH				YEAR TO DATE				ANNUAL BUDGET		
	ACTUAL	BUDGETED	VARIANCE	%	ACTUAL	BUDGETED	VARIANCE	%	TOTAL	REMAINING	%
REVENUE SUMMARY											
REVENUE FROM WATER SALES OPERATIONS	1,863,365.00	1,689,555.81	173,809.19	10	12,848,429.31	12,348,304.61	500,124.70	78	16,525,400.14	(3,676,970.83)	22
REVENUE FROM SEWER SALES OPERATIONS	140,868.90	123,284.00	17,584.90	14	1,195,139.76	1,109,556.00	85,583.76	81	1,480,000.00	(284,860.24)	19
REVENUE FROM CHARGES AND FEES	110,425.88	51,062.90	59,362.98	116	759,228.32	459,566.10	299,662.22	124	613,000.00	146,228.32	-24
REVENUE FROM OTHER SOURCES	9,042.48	24,573.50	(15,531.02)	(63)	135,444.14	221,161.50	(85,717.36)	46	295,000.00	(159,555.86)	54
REVENUE FROM CAPITAL CONTRIBUTIONS	279,853.00	106,424.08	173,428.92	163	2,341,936.80	957,816.72	1,384,120.08	183	1,277,600.00	1,064,336.80	-83
REVENUE FROM MISC SOURCES	2,630.77	666.40	1,964.37	295	40,249.69	5,997.60	34,252.09	503	8,000.00	32,249.69	-403
TOTAL REVENUE	2,406,186.03	1,995,566.69	410,619.34	21	17,320,428.02	15,102,402.53	2,218,025.49	86	20,199,000.14	(2,878,572.12)	14
EXPENSE SUMMARY											
PERSONNEL - SALARIES AND WAGES	207,574.74	215,579.37	8,004.63	4	1,809,141.38	1,940,214.33	131,072.95	70	2,587,988.10	(778,846.72)	30
PERSONNEL BENEFITS	68,306.95	78,698.23	10,391.28	13	641,679.29	708,284.07	66,604.78	68	944,756.00	(303,076.71)	32
WATER PURCHASE	806,664.18	680,000.00	(126,664.18)	(19)	5,273,441.21	4,776,000.00	(497,441.21)	85	6,200,000.00	(926,558.79)	15
SUPPLIES	128,990.08	88,032.33	(40,957.75)	(47)	887,554.70	792,290.97	(95,263.73)	84	1,056,760.00	(169,205.30)	16
MAINTENANCE & REPAIR	213,139.32	117,364.17	(95,775.15)	(82)	1,046,281.93	1,056,277.53	9,995.60	74	1,408,850.00	(362,568.07)	26
CONTRACTUAL & MISCELLANEOUS SERVICES	123,062.85	154,095.96	31,033.11	20	1,493,651.65	1,386,863.64	(106,788.01)	81	1,849,665.00	(356,013.35)	19
CAPITAL EXPENDITURES	-	32,148.86	32,148.86	100	288,876.75	289,339.74	462.99	75	385,930.00	(97,053.25)	25
MISCELLANEOUS & SUNDRY CHARGES	-	583.10	583.10	100	550,029.00	545,540.40	(4,488.60)	15	3,557,029.00	(3,007,000.00)	85
TOTAL EXPENSE	1,547,738.12	1,366,502.02	(181,236.10)	(13)	11,990,655.91	11,494,810.68	(495,845.23)	67	17,990,978.10	6,000,322.19	33
REVENUE OVER/(UNDER) EXPENDITURE	858,447.91	629,064.67	229,383.24		5,329,772.11	3,607,591.85	1,722,180.26		2,208,022.04	(8,878,894.31)	

Enterprise Fund - Statement of Revenue & Expenses (Unaudited)

For Fiscal: 2021 Period Ending: 09/30/21

% of year completed: 75.00

Fund: 02 - ENTERPRISE FUND

		CURRENT MONTH				YEAR TO DATE				ANNUAL BUDGET		
		ACTUAL	BUDGETED	VARIANCE	%	ACTUAL	BUDGETED	VARIANCE	%	TOTAL	REMAINING	%
REVENUE												
OTHER												
02-00-4111-00	WATER SALES - UTILITY	1,604,995.61	1,513,369.40	91,626.21	6	11,199,244.90	10,912,862.52	286,382.38	77	14,633,937.84	(3,434,692.94)	23
02-00-4113-00	WATER SALES - WHOLESALE	180,341.53	152,279.31	28,062.22	18	1,386,410.31	1,220,278.19	166,132.12	86	1,604,462.30	(218,051.99)	14
02-00-4115-00	WATER SALES - HYDRANT	29,464.09	5,997.60	23,466.49	391	88,751.16	53,978.40	34,772.76	123	72,000.00	16,751.16	(23)
02-00-4119-00	WATER SALES - PENALTIES	48,563.77	17,909.50	30,654.27	171	174,022.94	161,185.50	12,837.44	81	215,000.00	(40,977.06)	19
02-00-4212-00	SEWER SALES - UTILITY	134,576.90	115,953.60	18,623.30	16	1,130,817.88	1,043,582.40	87,235.48	81	1,392,000.00	(261,182.12)	19
02-00-4214-00	SEWER SALES - PENALTIES	-	2,499.00	(2,499.00)	(100)	16,338.38	22,491.00	(6,152.62)	54	30,000.00	(13,661.62)	46
02-00-4216-00	SEWER SALES - COLLECTION FEES	4,367.00	3,332.00	1,035.00	31	33,383.50	29,988.00	3,395.50	83	40,000.00	(6,616.50)	17
02-00-4218-00	SEWER SALES - INSPECTION FEES	800.00	399.84	400.16	100	4,950.00	3,598.56	1,351.44	103	4,800.00	150.00	(3)
02-00-4220-00	SEWER SALES - INTERCEPTOR FEES	1,125.00	1,099.56	25.44	2	9,650.00	9,896.04	(246.04)	73	13,200.00	(3,550.00)	27
02-00-4221-00	SEWER - DEBT REDUCTIONS	-	-	-	-	-	-	-		-	-	
02-00-4311-00	CHARGES - LOCK	9,350.00	6,330.80	3,019.20	48	66,225.00	56,977.20	9,247.80	87	76,000.00	(9,775.00)	13
02-00-4313-00	CHARGES - NSF	200.00	324.87	(124.87)	(38)	1,200.00	2,923.83	(1,723.83)	31	3,900.00	(2,700.00)	69
02-00-4315-00	CHARGES - SERVICE	11,250.00	7,238.77	4,011.23	55	82,850.84	65,148.93	17,701.91	95	86,900.00	(4,049.16)	5
02-00-4317-00	FEES - AFTER HOURS	650.00	516.46	133.54	26	5,400.00	4,648.14	751.86	87	6,200.00	(800.00)	13
02-00-4319-00	FEES - C/C CONVENIENCE	-	-	-	-	-	-	-		-	-	
02-00-4321-00	FEES - INTEREST INDICATION	25,700.00	3,332.00	22,368.00	671	74,575.00	29,988.00	44,587.00	186	40,000.00	34,575.00	(86)
02-00-4323-00	FEES - INSTALLATION	51,381.48	33,320.00	18,061.48	54	462,820.56	299,880.00	162,940.56	116	400,000.00	62,820.56	(16)
02-00-4325-00	FEES - INSPECTIONS	11,894.40	-	11,894.40	-	66,156.92	-	66,156.92		-	66,156.92	
02-00-4327-00	FEES - LATE PAYMENTS	-	-	-	-	-	-	-		-	-	
02-00-4412-00	CONTRACT WATER RIGHTS SALES	-	-	-	-	-	-	-		-	-	
02-00-4414-00	MINERAL ROYALTY	121.33	-	121.33	-	650.06	-	650.06		-	650.06	
02-00-4415-00	INTEREST INCOME	2,171.15	12,495.00	(10,323.85)	(83)	36,724.08	112,455.00	(75,730.92)	24	150,000.00	(113,275.92)	76
02-00-4416-00	RENTAL INCOME	6,750.00	9,996.00	(3,246.00)	(32)	98,070.00	89,964.00	8,106.00	82	120,000.00	(21,930.00)	18
02-00-4418-00	SALE OF ASSETS	-	2,082.50	(2,082.50)	(100)	-	18,742.50	(18,742.50)	-	25,000.00	(25,000.00)	100
02-00-4511-00	CAPITAL CONTRIBUTIONS	94,813.00	-	94,813.00	-	287,296.80	-	287,296.80		-	287,296.80	
02-00-4513-00	SYSTEM DEVELOPMENT FEES - WATER	167,680.00	91,963.20	75,716.80	82	1,799,200.00	827,668.80	971,531.20	163	1,104,000.00	695,200.00	(63)
02-00-4515-00	SYSTEM DEVELOPMENT FEES - SEWER	17,360.00	14,460.88	2,899.12	20	255,440.00	130,147.92	125,292.08	147	173,600.00	81,840.00	(47)
02-00-4919-00	MISCELLANEOUS INCOME	2,630.77	666.40	1,964.37	295	40,249.69	5,997.60	34,252.09	503	8,000.00	32,249.69	(403)
TOTAL OTHER		2,406,186.03	1,995,566.69	410,619.34	21	17,320,428.02	15,102,402.53	2,218,025.49	86	20,199,000.14	(2,878,572.12)	14
TOTAL REVENUE		2,406,186.03	1,995,566.69	410,619.34	21	17,320,428.02	15,102,402.53	2,218,025.49	86	20,199,000.14	(2,878,572.12)	14

EXPENSE												
DIRECTORS												
02-10-5422-00	OFFICE SUPPLIES	-	24.99	24.99	100	300.59	224.91	(75.68)	100	300.00	0.59	-
02-10-5424-00	POSTAGE & DELIVERY	-	-	-	-	-	-	-		-	-	
02-10-5442-00	UNIFORMS	-	49.98	49.98	100	-	449.82	449.82	-	600.00	(600.00)	100
02-10-5498-00	OTHER SUPPLIES	21.82	16.66	(5.16)	(31)	62.91	149.94	87.03	31	200.00	(137.09)	69
02-10-5743-00	INSURANCE	-	-	-	-	-	-	-		-	-	
02-10-5755-00	PROFESSIONAL SERVICES	-	-	-	-	-	-	-		-	-	
02-10-5783-00	TRAINING	-	99.92	99.92	100	1,590.00	899.28	(690.72)	132	1,200.00	390.00	(32)
02-10-5785-00	TRAVEL	-	208.31	208.31	100	2,022.67	1,874.79	(147.88)	81	2,500.00	(477.33)	19
02-10-5799-00	OTHER MISC SERVICES	2,100.00	999.92	(1,100.08)	(110)	7,540.92	8,999.28	1,458.36	63	12,000.00	(4,459.08)	37
TOTAL DIRECTORS		2,121.82	1,399.78	(722.04)	(52)	11,517.09	12,598.02	1,080.93	69	16,800.00	(5,282.91)	31
ADMINISTRATION												
02-12-5111-00	PERSONNEL	19,574.40	15,910.30	(3,664.10)	(23)	139,853.70	143,192.70	3,339.00	73	191,000.04	(51,146.34)	27
02-12-5121-00	OVERTIME	-	-	-	-	-	-	-		-	-	
02-12-5212-00	CONTRIBUTED, SOCIAL SECURITY	1,189.65	972.79	(216.86)	(22)	8,212.00	8,755.11	543.11	70	11,678.16	(3,466.16)	30
02-12-5214-00	CONTRIBUTED, MEDICARE	278.24	230.69	(47.55)	(21)	1,920.63	2,076.21	155.58	69	2,769.50	(848.87)	31
02-12-5222-00	CONTRIBUTED, RETIREMENT	1,167.94	1,399.44	231.50	17	11,095.43	12,594.96	1,499.53	66	16,800.00	(5,704.57)	34
02-12-5224-00	CONTRIBUTED, HEALTH SAVINGS	346.14	416.46	70.32	17	1,999.94	3,748.14	1,748.20	40	5,000.00	(3,000.06)	60
02-12-5232-00	CONTRIBUTED, HEALTH INS	1,859.50	1,937.26	77.76	4	11,057.65	17,435.34	6,377.69	48	23,256.47	(12,198.82)	52
02-12-5234-00	CONTRIBUTED, DENTAL INS	126.16	74.97	(51.19)	(68)	825.72	674.73	(150.99)	92	900.00	(74.28)	8
02-12-5236-00	CONTRIBUTED, VISION INS	44.30	29.98	(14.32)	(48)	238.81	269.82	31.01	66	360.00	(121.19)	34
02-12-5242-00	CONTRIBUTED, AD&D & LIFE INS	32.40	20.81	(11.59)	(56)	188.11	187.29	(0.82)	75	250.00	(61.89)	25
02-12-5244-00	CONTRIBUTED, LTD INS	-	-	-	-	-	-	-		-	-	
02-12-5292-00	UNEMPLOYMENT INS, TEXAS	-	83.29	83.29	100	427.42	749.61	322.19	43	1,000.00	(572.58)	57
02-12-5422-00	OFFICE SUPPLIES	3,690.04	624.98	(3,065.06)	(490)	9,651.78	5,624.82	(4,026.96)	129	7,500.00	2,151.78	(29)
02-12-5424-00	POSTAGE & DELIVERY	-	16.67	16.67	100	106.93	150.03	43.10	53	200.00	(93.07)	47
02-12-5428-00	SMALL TOOLS	-	-	-	-	-	-	-		-	-	
02-12-5438-00	FUEL	146.98	416.47	269.49	65	2,484.82	3,748.23	1,263.41	50	5,000.00	(2,515.18)	50
02-12-5440-00	EMPLOYEE DUES & LICENSES	-	599.78	599.78	100	7,539.49	5,398.02	(2,141.47)	105	7,200.00	339.49	(5)
02-12-5442-00	UNIFORMS	-	99.96	99.96	100	362.55	899.64	537.09	30	1,200.00	(837.45)	70
02-12-5498-00	OTHER SUPPLIES	-	20.78	20.78	100	518.24	187.02	(331.22)	207	250.00	268.24	(107)
02-12-5509-00	M&R - OFFICE EQUIPMENT/SOFTWARE	-	1,832.49	1,832.49	100	20,706.18	16,492.41	(4,213.77)	94	22,000.00	(1,293.82)	6
02-12-5525-00	M&R - VEHICLES	-	41.63	41.63	100	244.65	374.67	130.02	49	500.00	(255.35)	51
02-12-5703-00	ADVERTISING	-	83.28	83.28	100	443.01	749.52	306.51	44	1,000.00	(556.99)	56
02-12-5727-00	COMMUNICATION	30.99	99.96	68.97	69	756.89	899.64	142.75	63	1,200.00	(443.11)	37
02-12-5743-00	INSURANCE	-	-	-	-	-	-	-		-	-	
02-12-5747-00	LEGAL SERVICES	6,786.17	8,331.33	1,545.16	19	63,775.58	74,981.97	11,206.39	64	100,000.00	(36,224.42)	36
02-12-5753-00	LICENSES, PERMITS & FEES	-	-	-	-	246.81	-	(246.81)		-	246.81	
02-12-5755-00	PROFESSIONAL SERVICES	-	-	-	-	-	-	-		-	-	
02-12-5761-00	PUBLIC RELATIONS	360.00	4,998.37	4,638.37	93	39,839.30	44,985.33	5,146.03	66	60,000.00	(20,160.70)	34
02-12-5783-00	TRAINING	-	124.92	124.92	100	730.71	1,124.28	393.57	49	1,500.00	(769.29)	51
02-12-5784-00	EE MISC EXPENSE	277.04	832.96	555.92	67	2,126.19	7,496.64	5,370.45	21	10,000.00	(7,873.81)	79
02-12-5785-00	TRAVEL	-	166.64	166.64	100	2,314.14	1,499.76	(814.38)	116	2,000.00	314.14	(16)
02-12-5799-00	OTHER MISC SERVICES	-	2,083.25	2,083.25	100	25,334.52	18,749.25	(6,585.27)	101	25,000.00	334.52	(1)
02-12-5881-00	CAPITAL - OFFICE EQUIPMENT/SOFTWARE	-	-	-	-	-	-	-		-	-	
02-12-5891-00	CAPITAL - VEHICLES	-	-	-	-	-	-	-		-	-	
TOTAL ADMINISTRATION		35,909.95	41,449.46	5,539.51	13	353,001.20	373,045.14	20,043.94	71	497,564.17	(144,562.97)	29
HUMAN RESOURCE												
02-14-5111-00	PERSONNEL	12,371.78	4,665.13	(7,706.65)	(165)	48,977.70	41,986.17	(6,991.53)	87	56,004.00	(7,026.30)	13
02-14-5121-00	OVERTIME	-	-	-	-	-	-	-		-	-	
02-14-5212-00	CONTRIBUTED, SOCIAL SECURITY	738.43	249.90	(488.53)	(195)	2,817.90	2,249.10	(568.80)	94	3,000.00	(182.10)	6
02-14-5214-00	CONTRIBUTED, MEDICARE	172.70	67.64	(105.06)	(155)	659.04	608.76	(50.28)	81	812.06	(153.02)	19
02-14-5222-00	CONTRIBUTED, RETIREMENT	1,109.39	599.76	(509.63)	(85)	5,136.04	5,397.84	261.80	71	7,200.00	(2,063.96)	29
02-14-5224-00	CONTRIBUTED, HEALTH SAVINGS	346.14	283.26	(62.88)	(22)	2,499.94	2,549.34	49.40	74	3,400.00	(900.06)	26
02-14-5232-00	CONTRIBUTED, HEALTH INS	1,122.48	645.75	(476.73)	(74)	7,961.34	5,811.75	(2,149.59)	103	7,752.16	209.18	(3)
02-14-5234-00	CONTRIBUTED, DENTAL INS	88.32	83.32	(5.00)	(6)	707.60	749.88	42.28	71	1,000.00	(292.40)	29
02-14-5236-00	CONTRIBUTED, VISION INS	12.45	24.99	12.54	50	161.94	224.91	62.97	54	300.00	(138.06)	46
02-14-5242-00	CONTRIBUTED, AD&D & LIFE INS	16.20	16.66	0.46	3	138.60	149.94	11.34	69	200.00	(61.40)	31
02-14-5244-00	CONTRIBUTED, LTD INS	-	-	-	-	-	-	-		-	-	
02-14-5292-00	UNEMPLOYMENT INS, TEXAS	-	24.98	24.98	100	133.75	224.82	91.07	45	300.00	(166.25)	55
02-14-5422-00	OFFICE SUPPLIES	384.28	49.98	(334.30)	(669)	1,750.27	449.82	(1,300.45)	292	600.00	1,150.27	(192)
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	-	70.81	70.81	100	740.99	637.29	(103.70)	87	850.00	(109.01)	13
02-14-5442-00	UNIFORMS	-	49.98	49.98	100	49.78	449.82	400.04	8	600.00	(550.22)	92
02-14-5498-00	OTHER SUPPLIES	-	83.28	83.28	100	583.00	749.52	166.52	58	1,000.00	(417.00)	42

02-14-5509-00	M&R - OFFICE EQUIPMENT/SOFTWARE	-	15.82	15.82	100	26.59	142.38	115.79	13	200.00	(173.41)	87
02-14-5703-00	ADVERTISING	-	333.28	333.28	100	1,742.40	2,999.52	1,257.12	44	4,000.00	(2,257.60)	56
02-14-5727-00	COMMUNICATION	-	-	-	-	-	-	-		-	-	
02-14-5743-00	INSURANCE	-	-	-	-	-	-	-		-	-	
02-14-5747-00	LEGAL SERVICES	-	-	-	-	-	-	-		-	-	
02-14-5753-00	LICENSES, PERMITS & FEES	-	-	-	-	-	-	-		-	-	
02-14-5755-00	PROFESSIONAL SERVICES	-	83.33	83.33	100	1,500.00	749.97	(750.03)	150	1,000.00	500.00	(50)
02-14-5761-00	PUBLIC RELATIONS	-	49.98	49.98	100	105.45	449.82	344.37	18	600.00	(494.55)	82
02-14-5783-00	TRAINING	-	516.46	516.46	100	2,629.00	4,648.14	2,019.14	42	6,200.00	(3,571.00)	58
02-14-5784-00	EE MISC EXPENSE	-	199.92	199.92	100	1,974.69	1,799.28	(175.41)	82	2,400.00	(425.31)	18
02-14-5785-00	TRAVEL	-	166.64	166.64	100	1,739.65	1,499.76	(239.89)	87	2,000.00	(260.35)	13
02-14-5799-00	OTHER MISC SERVICES	12.99	199.92	186.93	94	385.16	1,799.28	1,414.12	16	2,400.00	(2,014.84)	84
02-14-5881-00	CAPITAL - OFFICE EQUIPMENT/SOFTWARE	-	-	-	-	-	-	-		-	-	
TOTAL HUMAN RESOURCE		16,375.16	8,480.79	(7,894.37)	(93)	82,420.83	76,327.11	(6,093.72)	81	101,818.22	(19,397.39)	19
FINANCE												
02-16-5111-00	PERSONNEL	16,088.80	18,574.83	2,486.03	13	155,886.36	167,173.47	11,287.11	70	222,987.24	(67,100.88)	30
02-16-5121-00	OVERTIME	-	-	-	-	-	-	-		-	-	
02-16-5212-00	CONTRIBUTED, SOCIAL SECURITY	946.55	799.68	(146.87)	(18)	8,773.76	7,197.12	(1,576.64)	91	9,600.00	(826.24)	9
02-16-5214-00	CONTRIBUTED, MEDICARE	221.37	269.33	47.96	18	2,051.86	2,423.97	372.11	63	3,233.31	(1,181.45)	37
02-16-5222-00	CONTRIBUTED, RETIREMENT	696.87	871.56	174.69	20	6,331.56	7,844.04	1,512.48	61	10,463.00	(4,131.44)	39
02-16-5224-00	CONTRIBUTED, HEALTH SAVINGS	461.52	699.72	238.20	34	5,846.01	6,297.48	451.47	70	8,400.00	(2,553.99)	30
02-16-5232-00	CONTRIBUTED, HEALTH INS	2,517.36	2,583.01	65.65	3	25,481.62	23,247.09	(2,234.53)	82	31,008.63	(5,527.01)	18
02-16-5234-00	CONTRIBUTED, DENTAL INS	176.80	166.63	(10.17)	(6)	1,716.51	1,499.67	(216.84)	86	2,000.00	(283.49)	14
02-16-5236-00	CONTRIBUTED, VISION INS	48.45	41.65	(6.80)	(16)	401.45	374.85	(26.60)	80	500.00	(98.55)	20
02-16-5242-00	CONTRIBUTED, AD&D & LIFE INS	37.80	41.65	3.85	9	405.00	374.85	(30.15)	81	500.00	(95.00)	19
02-16-5244-00	CONTRIBUTED, LTD INS	-	-	-	-	-	-	-		-	-	
02-16-5292-00	UNEMPLOYMENT INS, TEXAS	-	99.94	99.94	100	545.27	899.46	354.19	45	1,200.00	(654.73)	55
02-16-5422-00	OFFICE SUPPLIES	-	49.98	49.98	100	1,451.04	449.82	(1,001.22)	242	600.00	851.04	(142)
02-16-5424-00	POSTAGE & DELIVERY	-	8.33	8.33	100	-	74.97	74.97	-	100.00	(100.00)	100
02-16-5438-00	FUEL	103.22	83.25	(19.97)	(24)	759.11	749.25	(9.86)	76	1,000.00	(240.89)	24
02-16-5440-00	EMPLOYEE DUES & LICENSES	-	49.98	49.98	100	456.00	449.82	(6.18)	76	600.00	(144.00)	24
02-16-5442-00	UNIFORMS	-	49.98	49.98	100	101.64	449.82	348.18	17	600.00	(498.36)	83
02-16-5498-00	OTHER SUPPLIES	-	41.62	41.62	100	297.00	374.58	77.58	59	500.00	(203.00)	41
02-16-5509-00	M&R - OFFICE EQUIPMENT/SOFTWARE	-	4,165.82	4,165.82	100	43,913.40	37,492.38	(6,421.02)	88	50,000.00	(6,086.60)	12
02-16-5525-00	M&R - VEHICLES	93.00	99.96	6.96	7	1,129.30	899.64	(229.66)	94	1,200.00	(70.70)	6
02-16-5701-00	ACCOUNTING	666.36	4,581.50	3,915.14	85	26,792.23	41,233.50	14,441.27	49	55,000.00	(28,207.77)	51
02-16-5713-00	BANK CHARGES	21,409.42	19,992.50	(1,416.92)	(7)	171,482.55	179,932.50	8,449.95	71	240,000.00	(68,517.45)	29
02-16-5715-00	BILL PROCESSING	8,267.43	8,330.43	63.00	1	70,569.84	74,973.87	4,404.03	71	100,000.00	(29,430.16)	29
02-16-5727-00	COMMUNICATION	227.45	-	(227.45)	-	287.25	-	(287.25)		-	287.25	
02-16-5743-00	INSURANCE	-	-	-	-	-	-	-		-	-	
02-16-5745-00	IT SERVICES	5,580.00	4,997.60	(582.40)	(12)	32,784.06	44,978.40	12,194.34	55	60,000.00	(27,215.94)	45
02-16-5753-00	LICENSES, PERMITS & FEES	-	-	-	-	-	-	-		-	-	
02-16-5755-00	PROFESSIONAL SERVICES	5,792.82	5,000.00	(792.82)	(16)	47,129.52	45,000.00	(2,129.52)	79	60,000.00	(12,870.48)	21
02-16-5783-00	TRAINING	-	506.46	506.46	100	2,180.00	4,558.14	2,378.14	36	6,080.00	(3,900.00)	64
02-16-5784-00	EE MISC EXPENSE	-	41.61	41.61	100	1.00	374.49	373.49	-	500.00	(499.00)	100
02-16-5785-00	TRAVEL	-	41.64	41.64	100	-	374.76	374.76	-	500.00	(500.00)	100
02-16-5799-00	OTHER MISC SERVICES	15,457.50	9,583.25	(5,874.25)	(61)	85,038.20	86,249.25	1,211.05	74	115,000.00	(29,961.80)	26
02-16-5881-00	CAPITAL - OFFICE EQUIPMENT/SOFTWARE	-	-	-	-	-	-	-		-	-	
02-16-5891-00	CAPITAL - VEHICLES	-	-	-	-	-	-	-		-	-	
TOTAL FINANCE		78,792.72	81,771.91	2,979.19	4	691,811.54	735,947.19	44,135.65	70	981,572.18	(289,760.64)	30
CUSTOMER SERVICE												
02-18-5111-00	PERSONNEL	22,781.80	25,224.17	2,442.37	10	219,944.60	227,017.53	7,072.93	73	302,811.24	(82,866.64)	27
02-18-5121-00	OVERTIME	630.15	666.33	36.18	5	5,130.21	5,996.97	866.76	64	8,000.00	(2,869.79)	36
02-18-5212-00	CONTRIBUTED, SOCIAL SECURITY	1,368.90	1,199.52	(169.38)	(14)	12,908.19	10,795.68	(2,112.51)	90	14,400.00	(1,491.81)	10
02-18-5214-00	CONTRIBUTED, MEDICARE	320.16	378.07	57.91	15	3,018.91	3,402.63	383.72	67	4,538.66	(1,519.75)	33
02-18-5222-00	CONTRIBUTED, RETIREMENT	1,847.57	1,999.20	151.63	8	16,961.19	17,992.80	1,031.61	71	24,000.00	(7,038.81)	29
02-18-5224-00	CONTRIBUTED, HEALTH SAVINGS	807.66	1,224.51	416.85	34	10,682.46	11,020.59	338.13	73	14,700.00	(4,017.54)	27
02-18-5232-00	CONTRIBUTED, HEALTH INS	4,667.76	4,520.28	(147.48)	(3)	44,901.59	40,682.52	(4,219.07)	83	54,265.10	(9,363.51)	17
02-18-5234-00	CONTRIBUTED, DENTAL INS	353.60	333.26	(20.34)	(6)	3,025.61	2,999.34	(26.27)	76	4,000.00	(974.39)	24
02-18-5236-00	CONTRIBUTED, VISION INS	106.60	83.30	(23.30)	(28)	989.26	749.70	(239.56)	99	1,000.00	(10.74)	1
02-18-5242-00	CONTRIBUTED, AD&D & LIFE INS	75.60	83.30	7.70	9	855.00	749.70	(105.30)	86	1,000.00	(145.00)	14
02-18-5244-00	CONTRIBUTED, LTD INS	-	-	-	-	-	-	-		-	-	
02-18-5292-00	UNEMPLOYMENT INS, TEXAS	104.82	124.92	20.10	16	915.20	1,124.28	209.08	61	1,500.00	(584.80)	39
02-18-5422-00	OFFICE SUPPLIES	124.79	99.96	(24.83)	(25)	1,378.90	899.64	(479.26)	115	1,200.00	178.90	(15)
02-18-5424-00	POSTAGE & DELIVERY	-	2.08	2.08	100	2.89	18.72	15.83	12	25.00	(22.11)	88
02-18-5438-00	FUEL	62.50	249.92	187.42	75	1,862.71	2,249.28	386.57	62	3,000.00	(1,137.29)	38
02-18-5440-00	EMPLOYEE DUES & LICENSES	-	24.98	24.98	100	-	224.82	224.82	-	300.00	(300.00)	100
02-18-5442-00	UNIFORMS	-	149.94	149.94	100	244.44	1,349.46	1,105.02	14	1,800.00	(1,555.56)	86
02-18-5498-00	OTHER SUPPLIES	-	41.62	41.62	100	84.88	374.58	289.70	17	500.00	(415.12)	83

02-18-5509-00	M&R - OFFICE EQUIPMENT/SOFTWARE	-	3,749.15	3,749.15	100	8,469.35	33,742.35	25,273.00	19	45,000.00	(36,530.65)	81
02-18-5525-00	M&R - VEHICLES	-	99.96	99.96	100	1,869.71	899.64	(970.07)	156	1,200.00	669.71	(56)
02-18-5723-00	CASH OVER/SHORT	-	4.16	4.16	100	483.69	37.44	(446.25)	967	50.00	433.69	(867)
02-18-5727-00	COMMUNICATION	-	-	-	-	-	-	-		-	-	
02-18-5743-00	INSURANCE	-	12.62	12.62	100	71.00	113.58	42.58	47	150.00	(79.00)	53
02-18-5747-00	LEGAL SERVICES	-	-	-	-	-	-	-		-	-	
02-18-5753-00	LICENSES, PERMITS & FEES	-	-	-	-	-	-	-		-	-	
02-18-5755-00	PROFESSIONAL SERVICES	-	-	-	-	191.64	-	(191.64)		-	191.64	
02-18-5761-00	PUBLIC RELATIONS	-	49.98	49.98	100	964.57	449.82	(514.75)	161	600.00	364.57	(61)
02-18-5783-00	TRAINING	-	41.59	41.59	100	-	374.31	374.31	-	500.00	(500.00)	100
02-18-5784-00	EE MISC EXPENSE	-	62.43	62.43	100	189.89	561.87	371.98	25	750.00	(560.11)	75
02-18-5785-00	TRAVEL	-	41.64	41.64	100	-	374.76	374.76	-	500.00	(500.00)	100
02-18-5799-00	OTHER MISC SERVICES	-	199.92	199.92	100	242.30	1,799.28	1,556.98	10	2,400.00	(2,157.70)	90
02-18-5881-00	CAPITAL - OFFICE EQUIPMENT/SOFTWARE	-	-	-	-	-	-	-		-	-	
02-18-5891-00	CAPITAL - VEHICLES	-	-	-	-	-	-	-		-	-	
TOTAL CUSTOMER SERVICE		33,251.91	40,666.81	7,414.90	18	335,388.19	366,001.29	30,613.10	69	488,190.00	(152,801.81)	31
NON-DEPARTMENTAL												
02-19-5422-00	OFFICE SUPPLIES	16,507.11	1,666.40	(14,840.71)	(891)	33,999.90	14,997.60	(19,002.30)	170	20,000.00	13,999.90	(70)
02-19-5424-00	POSTAGE & DELIVERY	389.00	416.48	27.48	7	4,310.21	3,748.32	(561.89)	86	5,000.00	(689.79)	14
02-19-5426-00	JANITORIAL SUPPLIES	235.05	1,249.92	1,014.87	81	8,417.19	11,249.28	2,832.09	56	15,000.00	(6,582.81)	44
02-19-5432-00	UTILITY - ELECTRICAL	1,589.58	1,999.20	409.62	20	15,297.07	17,992.80	2,695.73	64	24,000.00	(8,702.93)	36
02-19-5434-00	UTILITY - GAS	-	833.13	833.13	100	1,508.68	7,498.17	5,989.49	15	10,000.00	(8,491.32)	85
02-19-5436-00	UTILITY - GARBAGE	140.00	414.67	274.67	66	2,025.10	3,732.03	1,706.93	41	5,000.00	(2,974.90)	59
02-19-5498-00	OTHER SUPPLIES	111.68	3,333.28	3,221.60	97	29,024.43	29,999.52	975.09	73	40,000.00	(10,975.57)	27
02-19-5509-00	M&R - OFFICE EQUIPMENT/SOFTWARE	1,203.05	832.49	(370.56)	(45)	8,925.49	7,492.41	(1,433.08)	89	10,000.00	(1,074.51)	11
02-19-5711-00	BAD DEBTS	153.73	1,665.83	1,512.10	91	12,751.36	14,992.47	2,241.11	64	20,000.00	(7,248.64)	36
02-19-5727-00	COMMUNICATION	4,801.35	4,164.29	(637.06)	(15)	39,372.13	37,478.61	(1,893.52)	79	50,000.00	(10,627.87)	21
02-19-5743-00	INSURANCE	-	12,053.50	12,053.50	100	135,990.44	108,481.50	(27,508.94)	94	144,700.00	(8,709.56)	6
02-19-5799-00	OTHER MISC SERVICES	150.73	832.41	681.68	82	11,397.28	7,491.69	(3,905.59)	114	10,000.00	1,397.28	(14)
02-19-5901-00	DEPRECIATION EXPENSE	-	-	-	-	-	-	-	-	3,000,000.00	(3,000,000.00)	100
02-19-5903-00	DEBT AMORTIZATION	-	583.10	583.10	100	-	5,247.90	5,247.90	-	7,000.00	(7,000.00)	100
02-19-5905-00	INTEREST EXPENSE - SERIES 2005	-	-	-	-	3,655.00	3,655.00	-	73	5,029.00	(1,374.00)	27
02-19-5912-00	INTEREST EXPENSE - SERIES 2012	-	-	-	-	149,250.00	149,250.00	-	95	157,000.00	(7,750.00)	5
02-19-5913-00	INTEREST EXPENSE - SERIES 2013	-	-	-	-	115,387.50	115,387.50	-	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)
TOTAL NON-DEPARTMENTAL		25,281.28	30,044.70	4,763.42	16	853,048.28	810,694.80	(42,353.48)	22	3,910,729.00	(3,057,680.72)	78
WATER SYSTEMS												
02-21-5111-00	PERSONNEL	69,061.17	70,218.43	1,157.26	2	541,636.87	631,965.87	90,329.00	64	842,958.36	(301,321.49)	36
02-21-5121-00	OVERTIME	5,419.88	8,554.72	3,134.84	37	90,480.63	76,992.48	(13,488.15)	88	102,694.50	(12,213.87)	12
02-21-5212-00	CONTRIBUTED, SOCIAL SECURITY	4,367.01	4,398.24	31.23	1	35,762.25	39,584.16	3,821.91	68	52,800.00	(17,037.75)	32
02-21-5214-00	CONTRIBUTED, MEDICARE	1,021.31	1,132.20	110.89	10	8,363.78	10,189.80	1,826.02	62	13,591.85	(5,228.07)	38
02-21-5222-00	CONTRIBUTED, RETIREMENT	5,825.30	6,997.20	1,171.90	17	54,866.94	62,974.80	8,107.86	65	84,000.00	(29,133.06)	35
02-21-5224-00	CONTRIBUTED, HEALTH SAVINGS	2,422.98	3,673.53	1,250.55	34	23,691.76	33,061.77	9,370.01	54	44,100.00	(20,408.24)	46
02-21-5232-00	CONTRIBUTED, HEALTH INS	11,876.50	13,560.84	1,684.34	12	123,666.89	122,047.56	(1,619.33)	76	162,795.29	(39,128.40)	24
02-21-5234-00	CONTRIBUTED, DENTAL INS	824.02	999.79	175.77	18	9,141.37	8,998.11	(143.26)	76	12,000.00	(2,858.63)	24
02-21-5236-00	CONTRIBUTED, VISION INS	211.10	249.91	38.81	16	2,301.60	2,249.19	(52.41)	77	3,000.00	(698.40)	23
02-21-5242-00	CONTRIBUTED, AD&D & LIFE INS	167.40	209.91	42.51	20	1,658.70	1,889.19	230.49	66	2,520.00	(861.30)	34
02-21-5244-00	CONTRIBUTED, LTD INS	-	-	-	-	-	-	-		-	-	
02-21-5292-00	UNEMPLOYMENT INS, TEXAS	179.97	416.43	236.46	57	2,524.83	3,747.87	1,223.04	50	5,000.00	(2,475.17)	50
02-21-5311-00	PURCHASED WATER - BRA RAW WATER	193,976.05	190,000.00	(3,976.05)	(2)	686,345.36	690,000.00	3,654.64	90	760,000.00	(73,654.64)	10
02-21-5313-00	PURCHASED WATER - BRPUA	173,135.00	170,000.00	(3,135.00)	(2)	1,557,151.73	1,530,000.00	(27,151.73)	76	2,040,000.00	(482,848.27)	24
02-21-5317-00	PURCHASED WATER - MANSFIELD	439,553.13	320,000.00	(119,553.13)	(37)	2,928,550.11	2,454,000.00	(474,550.11)	90	3,264,000.00	(335,449.89)	10
02-21-5319-00	PURCHASED WATER - PGCD	-	-	-	-	101,394.01	102,000.00	605.99	75	136,000.00	(34,605.99)	25
02-21-5422-00	OFFICE SUPPLIES	696.95	99.96	(596.99)	(597)	2,434.51	899.64	(1,534.87)	203	1,200.00	1,234.51	(103)
02-21-5424-00	POSTAGE & DELIVERY	-	124.90	124.90	100	81.23	1,124.10	1,042.87	5	1,500.00	(1,418.77)	95
02-21-5426-00	JANITORIAL SUPPLIES	-	20.79	20.79	100	-	187.11	187.11	-	250.00	(250.00)	100
02-21-5428-00	SMALL TOOLS	204.91	208.33	3.42	2	1,557.13	1,874.97	317.84	62	2,500.00	(942.87)	38
02-21-5430-00	MINOR EQUIPMENT	-	-	-	-	-	-	-		-	-	
02-21-5432-00	UTILITY - ELECTRICAL	74,287.63	41,983.20	(32,304.43)	(77)	471,338.25	377,848.80	(93,489.45)	94	504,000.00	(32,661.75)	6
02-21-5438-00	FUEL	4,828.68	5,474.05	645.37	12	45,469.97	49,266.45	3,796.48	69	65,715.00	(20,245.03)	31
02-21-5440-00	EMPLOYEE DUES & LICENSES	-	249.93	249.93	100	2,003.00	2,249.37	246.37	67	3,000.00	(997.00)	33
02-21-5442-00	UNIFORMS	954.23	1,082.90	128.67	12	9,408.18	9,746.10	337.92	72	13,000.00	(3,591.82)	28
02-21-5444-00	CHEMICALS/LAB SUPPLIES	6,150.39	250.00	(5,900.39)	(2,360)	18,593.15	2,250.00	(16,343.15)	620	3,000.00	15,593.15	(520)
02-21-5498-00	OTHER SUPPLIES	393.09	3,332.87	2,939.78	88	27,094.90	29,995.83	2,900.93	68	40,000.00	(12,905.10)	32
02-21-5507-00	M&R - GROUNDS	-	-	-	-	-	-	-		-	-	
02-21-5509-00	M&R - OFFICE EQUIPMENT/SOFTWARE	-	3,749.15	3,749.15	100	32,776.45	33,742.35	965.90	73	45,000.00	(12,223.55)	27
02-21-5511-00	M&R - EQUIPMENT	1,069.50	2,082.06	1,012.56	49	8,621.46	18,738.54	10,117.08	34	25,000.00	(16,378.54)	66
02-21-5513-00	M&R - WATER SYSTEM	8,108.87	21,408.10	13,299.23	62	158,371.53	192,672.90	34,301.37	62	257,000.00	(98,628.47)	38
02-21-5515-00	M&R - WATER PLANT SITE	10,012.65	12,495.40	2,482.75	20	259,265.00	112,458.60	(146,806.40)	173	150,000.00	109,265.00	(73)

02-21-5525-00	M&R - VEHICLES	2,838.29	4,166.03	1,327.74	32	48,869.64	37,494.27	(11,375.37)	98	50,000.00	(1,130.36)	2
02-21-5703-00	ADVERTISING	-	58.31	58.31	100	398.50	524.79	126.29	57	700.00	(301.50)	43
02-21-5727-00	COMMUNICATION	213.95	99.96	(113.99)	(114)	2,506.78	899.64	(1,607.14)	209	1,200.00	1,306.78	(109)
02-21-5735-00	ENGINEERING SERVICES	-	2,500.00	2,500.00	100	27,157.82	22,500.00	(4,657.82)	91	30,000.00	(2,842.18)	9
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	-	3,915.18	3,915.18	100	47,417.50	35,236.62	(12,180.88)	101	47,000.00	417.50	(1)
02-21-5755-00	PROFESSIONAL SERVICES	64.50	250.00	185.50	74	3,064.50	2,250.00	(814.50)	102	3,000.00	64.50	(2)
02-21-5773-00	SAMPLING/TESTING SERVICES	2,822.00	3,998.40	1,176.40	29	22,691.98	35,985.60	13,293.62	47	48,000.00	(25,308.02)	53
02-21-5781-00	TANK INSPECTION	950.00	291.67	(658.33)	(226)	4,335.00	2,625.03	(1,709.97)	124	3,500.00	835.00	(24)
02-21-5783-00	TRAINING	476.99	1,082.93	605.94	56	7,385.13	9,746.37	2,361.24	57	13,000.00	(5,614.87)	43
02-21-5784-00	EE MISC EXPENSE	185.82	206.16	20.34	10	1,587.29	1,855.44	268.15	64	2,475.00	(887.71)	36
02-21-5785-00	TRAVEL	886.09	208.31	(677.78)	(325)	2,149.92	1,874.79	(275.13)	86	2,500.00	(350.08)	14
02-21-5799-00	OTHER MISC SERVICES	-	199.92	199.92	100	8,006.50	1,799.28	(6,207.22)	334	2,400.00	5,606.50	(234)
02-21-5871-00	CAPITAL - EQUIPMENT	-	7,078.50	7,078.50	100	-	63,706.50	63,706.50	-	85,000.00	(85,000.00)	100
02-21-5881-00	CAPITAL - OFFICE EQUIPMENT/SOFTWARE	-	-	-	-	-	-	-		-	-	
02-21-5891-00	CAPITAL - VEHICLES	-	16,659.53	16,659.53	100	195,223.00	149,935.77	(45,287.23)	98	200,000.00	(4,777.00)	2
TOTAL WATER SYSTEMS		1,023,185.36	923,687.74	(99,497.62)	(11)	7,575,795.15	6,969,189.66	(606,605.49)	71	9,125,400.00	(1,549,604.85)	29
WASTEWATER SYSTEMS												
02-23-5111-00	PERSONNEL	11,815.81	21,218.83	9,403.02	44	150,959.14	190,969.47	40,010.33	59	254,727.96	(103,768.82)	41
02-23-5121-00	OVERTIME	280.70	1,249.33	968.63	78	16,579.53	11,243.97	(5,335.56)	111	15,000.00	1,579.53	(11)
02-23-5131-00	NON-CASH BENEFITS	-	-	-	-	-	-	-		-	-	
02-23-5212-00	CONTRIBUTED, SOCIAL SECURITY	748.22	1,418.79	670.57	47	9,723.28	12,769.11	3,045.83	57	17,032.36	(7,309.08)	43
02-23-5214-00	CONTRIBUTED, MEDICARE	174.99	331.83	156.84	47	2,273.98	2,986.47	712.49	57	3,983.61	(1,709.63)	43
02-23-5222-00	CONTRIBUTED, RETIREMENT	-	749.70	749.70	100	4,820.14	6,747.30	1,927.16	54	9,000.00	(4,179.86)	46
02-23-5224-00	CONTRIBUTED, HEALTH SAVINGS	230.76	699.72	468.96	67	3,980.71	6,297.48	2,316.77	47	8,400.00	(4,419.29)	53
02-23-5232-00	CONTRIBUTED, HEALTH INS	1,541.88	2,583.01	1,041.13	40	18,842.26	23,247.09	4,404.83	61	31,008.63	(12,166.37)	39
02-23-5234-00	CONTRIBUTED, DENTAL INS	104.22	199.96	95.74	48	1,463.88	1,799.64	335.76	61	2,400.00	(936.12)	39
02-23-5236-00	CONTRIBUTED, VISION INS	54.00	59.98	5.98	10	522.00	539.82	17.82	72	720.00	(198.00)	28
02-23-5242-00	CONTRIBUTED, AD&D & LIFE INS	32.40	41.65	9.25	22	358.20	374.85	16.65	72	500.00	(141.80)	28
02-23-5244-00	CONTRIBUTED, LTD INS	-	-	-	-	-	-	-		-	-	
02-23-5292-00	UNEMPLOYMENT INS, TEXAS	-	149.92	149.92	100	841.26	1,349.28	508.02	47	1,800.00	(958.74)	53
02-23-5422-00	OFFICE SUPPLIES	-	49.98	49.98	100	10.98	449.82	438.84	2	600.00	(589.02)	98
02-23-5424-00	POSTAGE & DELIVERY	-	137.44	137.44	100	729.17	1,236.96	507.79	44	1,650.00	(920.83)	56
02-23-5426-00	JANITORIAL SUPPLIES	-	41.63	41.63	100	10.49	374.67	364.18	2	500.00	(489.51)	98
02-23-5428-00	SMALL TOOLS	279.31	-	(279.31)	-	1,161.76	-	(1,161.76)		-	1,161.76	
02-23-5430-00	MINOR EQUIPMENT	-	-	-	-	-	-	-		-	-	
02-23-5432-00	UTILITY - ELECTRICAL	4,497.01	4,998.00	500.99	10	39,080.70	44,982.00	5,901.30	65	60,000.00	(20,919.30)	35
02-23-5433-00	UTILITY - WATER	1,055.92	100.00	(955.92)	(956)	2,987.49	900.00	(2,087.49)	249	1,200.00	1,787.49	(149)
02-23-5436-00	UTILITY - GARBAGE	-	58.33	58.33	100	170.02	524.97	354.95	24	700.00	(529.98)	76
02-23-5438-00	FUEL	2,614.31	832.89	(1,781.42)	(214)	9,340.91	7,496.01	(1,844.90)	93	10,000.00	(659.09)	7
02-23-5440-00	EMPLOYEE DUES & LICENSES	90.00	83.30	(6.70)	(8)	629.99	749.70	119.71	63	1,000.00	(370.01)	37
02-23-5442-00	UNIFORMS	325.84	199.92	(125.92)	(63)	2,931.53	1,799.28	(1,132.25)	122	2,400.00	531.53	(22)
02-23-5444-00	CHEMICALS/LAB SUPPLIES	4,079.24	666.67	(3,412.57)	(512)	11,209.93	6,000.03	(5,209.90)	140	8,000.00	3,209.93	(40)
02-23-5498-00	OTHER SUPPLIES	258.99	416.62	157.63	38	7,176.39	3,749.58	(3,426.81)	144	5,000.00	2,176.39	(44)
02-23-5507-00	M&R - GROUNDS	-	-	-	-	-	-	-		-	-	
02-23-5509-00	M&R - OFFICE EQUIPMENT/SOFTWARE	-	207.49	207.49	100	-	1,867.41	1,867.41	-	2,500.00	(2,500.00)	100
02-23-5511-00	M&R - EQUIPMENT	-	916.30	916.30	100	2,223.02	8,246.70	6,023.68	20	11,000.00	(8,776.98)	80
02-23-5517-00	M&R - SEWER SYSTEM	927.30	6,663.33	5,736.03	86	51,552.21	59,969.97	8,417.76	64	80,000.00	(28,447.79)	36
02-23-5519-00	M&R - SEWER TREATMENT PLANT	266.33	13,328.00	13,061.67	98	85,379.36	119,952.00	34,572.64	53	160,000.00	(74,620.64)	47
02-23-5525-00	M&R - VEHICLES	30.00	99.88	69.88	70	9,139.94	898.92	(8,241.02)	762	1,200.00	7,939.94	(662)
02-23-5703-00	ADVERTISING	2,658.00	14.99	(2,643.01)	(17,632)	4,270.25	134.91	(4,135.34)	2	180.00	4,090.25	(2)
02-23-5727-00	COMMUNICATION	-	99.90	99.90	100	439.79	899.10	459.31	37	1,200.00	(760.21)	63
02-23-5735-00	ENGINEERING SERVICES	-	-	-	-	-	-	-		-	-	
02-23-5741-00	INSTALLATION	-	249.88	249.88	100	-	2,248.92	2,248.92	-	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	800.00	249.96	(550.04)	(220)	2,525.00	2,249.64	(275.36)	84	3,000.00	(475.00)	16
02-23-5755-00	PROFESSIONAL SERVICES	-	-	-	-	-	-	-		-	-	
02-23-5773-00	SAMPLING/TESTING SERVICES	1,319.00	1,999.20	680.20	34	11,081.00	17,992.80	6,911.80	46	24,000.00	(12,919.00)	54
02-23-5781-00	TANK INSPECTION	-	-	-	-	-	-	-		-	-	
02-23-5783-00	TRAINING	-	58.23	58.23	100	1,175.00	524.07	(650.93)	168	700.00	475.00	(68)
02-23-5784-00	EE MISC EXPENSE	-	83.28	83.28	100	151.35	749.52	598.17	15	1,000.00	(848.65)	85
02-23-5785-00	TRAVEL	-	49.14	49.14	100	-	442.26	442.26	-	590.00	(590.00)	100
02-23-5799-00	OTHER MISC SERVICES	-	833.25	833.25	100	45,537.33	7,499.25	(38,038.08)	455	10,000.00	35,537.33	(355)
02-23-5871-00	CAPITAL - EQUIPMENT	-	-	-	-	-	-	-		-	-	

02-23-5881-00	CAPITAL - OFFICE EQUIPMENT/SOFTWARE	-	-	-	-	-	-	-		-	-	
02-23-5891-00	CAPITAL - VEHICLES	-	-	-	-	-	-	-		-	-	
TOTAL WASTEWATER SYSTEMS		34,184.23	61,140.33	26,956.10	44	499,277.99	550,262.97	50,984.98	68	733,992.56	(234,714.57)	32
TRANSMISSION SYSTEMS												
02-25-5111-00	PERSONNEL	3,517.03	3,748.50	231.47	6	26,827.49	33,736.50	6,909.01	60	45,000.00	(18,172.51)	40
02-25-5121-00	OVERTIME	40.56	416.50	375.94	90	2,862.03	3,748.50	886.47	57	5,000.00	(2,137.97)	43
02-25-5131-00	NON-CASH BENEFITS	-	-	-	-	-	-	-		-	-	
02-25-5212-00	CONTRIBUTED, SOCIAL SECURITY	220.57	258.11	37.54	15	1,773.02	2,322.99	549.97	57	3,098.57	(1,325.55)	43
02-25-5214-00	CONTRIBUTED, MEDICARE	51.59	60.36	8.77	15	414.65	543.24	128.59	57	724.71	(310.06)	43
02-25-5222-00	CONTRIBUTED, RETIREMENT	-	749.70	749.70	100	-	6,747.30	6,747.30	-	9,000.00	(9,000.00)	100
02-25-5224-00	CONTRIBUTED, HEALTH SAVINGS	-	174.93	174.93	100	-	1,574.37	1,574.37	-	2,100.00	(2,100.00)	100
02-25-5232-00	CONTRIBUTED, HEALTH INS	513.96	645.75	131.79	20	3,083.76	5,811.75	2,727.99	40	7,752.16	(4,668.40)	60
02-25-5234-00	CONTRIBUTED, DENTAL INS	34.74	24.99	(9.75)	(39)	208.44	224.91	16.47	69	300.00	(91.56)	31
02-25-5236-00	CONTRIBUTED, VISION INS	18.00	9.99	(8.01)	(80)	108.00	89.91	(18.09)	90	120.00	(12.00)	10
02-25-5242-00	CONTRIBUTED, AD&D & LIFE INS	10.80	8.32	(2.48)	(30)	64.80	74.88	10.08	65	100.00	(35.20)	35
02-25-5244-00	CONTRIBUTED, LTD INS	-	-	-	-	-	-	-		-	-	
02-25-5292-00	UNEMPLOYMENT INS, TEXAS	-	16.65	16.65	100	101.01	149.85	48.84	51	200.00	(98.99)	49
02-25-5422-00	OFFICE SUPPLIES	-	24.99	24.99	100	-	224.91	224.91	-	300.00	(300.00)	100
02-25-5424-00	POSTAGE & DELIVERY	-	-	-	-	-	-	-		-	-	
02-25-5428-00	SMALL TOOLS	-	-	-	-	-	-	-		-	-	
02-25-5430-00	MINOR EQUIPMENT	-	-	-	-	-	-	-		-	-	
02-25-5432-00	UTILITY - ELECTRICAL	-	9,998.00	9,998.00	100	54,211.91	89,982.00	35,770.09	45	120,000.00	(65,788.09)	55
02-25-5438-00	FUEL	479.94	166.56	(313.38)	(188)	1,994.17	1,499.04	(495.13)	100	2,000.00	(5.83)	-
02-25-5440-00	EMPLOYEE DUES & LICENSES	-	18.32	18.32	100	226.00	164.88	(61.12)	103	220.00	6.00	(3)
02-25-5442-00	UNIFORMS	60.35	49.98	(10.37)	(21)	444.37	449.82	5.45	74	600.00	(155.63)	26
02-25-5444-00	CHEMICALS/LAB SUPPLIES	-	-	-	-	29.65	-	(29.65)		-	29.65	
02-25-5498-00	OTHER SUPPLIES	44.43	83.28	38.85	47	44.43	749.52	705.09	4	1,000.00	(955.57)	96
02-25-5507-00	M&R - GROUNDS	-	-	-	-	-	-	-		-	-	
02-25-5509-00	M&R - OFFICE EQUIPMENT/SOFTWARE	-	82.49	82.49	100	-	742.41	742.41	-	1,000.00	(1,000.00)	100
02-25-5511-00	M&R - EQUIPMENT	-	62.46	62.46	100	415.03	562.14	147.11	55	750.00	(334.97)	45
02-25-5521-00	M&R - TRANSMISSION SYSTEM	-	4,165.00	4,165.00	100	9,350.11	37,485.00	28,134.89	19	50,000.00	(40,649.89)	81
02-25-5523-00	M&R - TRANSMISSION PLANT	-	3,082.10	3,082.10	100	10,600.45	27,738.90	17,138.45	29	37,000.00	(26,399.55)	71
02-25-5525-00	M&R - VEHICLES	38.00	66.63	28.63	43	2,732.74	599.67	(2,133.07)	342	800.00	1,932.74	(242)
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	-	16.65	16.65	100	-	149.85	149.85	-	200.00	(200.00)	100
02-25-5755-00	PROFESSIONAL SERVICES	-	-	-	-	-	-	-		-	-	
02-25-5773-00	SAMPLING/TESTING SERVICES	-	208.07	208.07	100	-	1,872.63	1,872.63	-	2,500.00	(2,500.00)	100
02-25-5781-00	TANK INSPECTION	-	-	-	-	-	-	-		-	-	
02-25-5783-00	TRAINING	513.90	41.59	(472.31)	(1,136)	728.90	374.31	(354.59)	146	500.00	228.90	(46)
02-25-5784-00	EE MISC EXPENSE	-	8.28	8.28	100	-	74.52	74.52	-	100.00	(100.00)	100
02-25-5785-00	TRAVEL	89.88	16.64	(73.24)	(440)	89.88	149.76	59.88	45	200.00	(110.12)	55
02-25-5799-00	OTHER MISC SERVICES	-	499.42	499.42	100	4,582.58	4,494.78	(87.80)	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	25,317.00	(8,439.00)	100	33,756.00	-	-
TOTAL TRANSMISSION SYSTEMS		5,633.75	27,517.26	21,883.51	80	154,649.42	247,655.34	93,005.92	47	330,321.44	(175,672.02)	53
UTILITY SERVICE												
02-27-5111-00	PERSONNEL	7,371.17	10,086.36	2,715.19	27	82,392.29	90,777.24	8,384.95	68	121,084.80	(38,692.51)	32
02-27-5121-00	OVERTIME	2,083.98	1,499.40	(584.58)	(39)	19,554.17	13,494.60	(6,059.57)	109	18,000.00	1,554.17	(9)
02-27-5131-00	NON-CASH BENEFITS	-	-	-	-	-	-	-		-	-	
02-27-5212-00	CONTRIBUTED, SOCIAL SECURITY	572.08	718.27	146.19	20	5,821.30	6,464.43	643.13	68	8,622.74	(2,801.44)	32
02-27-5214-00	CONTRIBUTED, MEDICARE	133.79	167.99	34.20	20	1,373.54	1,511.91	138.37	68	2,016.73	(643.19)	32
02-27-5222-00	CONTRIBUTED, RETIREMENT	695.63	749.70	54.07	7	4,753.55	6,747.30	1,993.75	53	9,000.00	(4,246.45)	47
02-27-5224-00	CONTRIBUTED, HEALTH SAVINGS	230.76	524.79	294.03	56	2,759.56	4,723.11	1,963.55	44	6,300.00	(3,540.44)	56
02-27-5232-00	CONTRIBUTED, HEALTH INS	1,262.28	1,937.26	674.98	35	13,866.03	17,435.34	3,569.31	60	23,256.47	(9,390.44)	40
02-27-5234-00	CONTRIBUTED, DENTAL INS	112.62	158.30	45.68	29	1,326.09	1,424.70	98.61	70	1,900.00	(573.91)	30
02-27-5236-00	CONTRIBUTED, VISION INS	36.00	33.31	(2.69)	(8)	323.99	299.79	(24.20)	81	400.00	(76.01)	19
02-27-5242-00	CONTRIBUTED, AD&D & LIFE INS	21.60	29.98	8.38	28	261.90	269.82	7.92	73	360.00	(98.10)	27
02-27-5244-00	CONTRIBUTED, LTD INS	-	-	-	-	-	-	-		-	-	
02-27-5292-00	UNEMPLOYMENT INS, TEXAS	-	91.63	91.63	100	485.97	824.67	338.70	44	1,100.00	(614.03)	56
02-27-5422-00	OFFICE SUPPLIES	-	49.98	49.98	100	-	449.82	449.82	-	600.00	(600.00)	100
02-27-5424-00	POSTAGE & DELIVERY	-	16.67	16.67		154.35	150.03	(4.32)	77	200.00	(45.65)	23
02-27-5428-00	SMALL TOOLS	570.97	66.67	(504.30)	(756)	859.52	600.03	(259.49)	107	800.00	59.52	(7)
02-27-5430-00	MINOR EQUIPMENT	-	-	-	-	-	-	-		-	-	
02-27-5432-00	UTILITY - ELECTRICAL	1,193.77	1,666.47	472.70	28	12,047.09	14,998.23	2,951.14	60	20,000.00	(7,952.91)	40
02-27-5438-00	FUEL	1,044.19	499.67	(544.52)	(109)	8,433.51	4,497.03	(3,936.48)	141	6,000.00	2,433.51	(41)

02-27-5440-00	EMPLOYEE DUES & LICENSES	51.50	41.64	(9.86)	(24)	194.99	374.76	179.77	39	500.00	(305.01)	61
02-27-5442-00	UNIFORMS	337.28	149.94	(187.34)	(125)	1,607.11	1,349.46	(257.65)	89	1,800.00	(192.89)	11
02-27-5498-00	OTHER SUPPLIES	-	83.28	83.28	100	466.08	749.52	283.44	47	1,000.00	(533.92)	53
02-27-5509-00	M&R - OFFICE EQUIPMENT/SOFTWARE	175,421.72	19,582.49	(155,839.23)	(796)	176,921.72	176,242.41	(679.31)	75	235,000.00	(58,078.28)	25
02-27-5511-00	M&R - EQUIPMENT	-	999.91	999.91	100	8,085.50	8,999.19	913.69	67	12,000.00	(3,914.50)	33
02-27-5513-00	M&R - WATER SYSTEM	8,282.04	3,581.90	(4,700.14)	(131)	8,723.96	32,237.10	23,513.14	20	43,000.00	(34,276.04)	80
02-27-5525-00	M&R - VEHICLES	1,060.95	299.88	(761.07)	(254)	2,401.33	2,698.92	297.59	67	3,600.00	(1,198.67)	33
02-27-5599-00	M&R - OTHER	-	-	-	-	-	-	-		-	-	
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	-	66.63	66.63	100	-	599.67	599.67	-	800.00	(800.00)	100
02-27-5755-00	PROFESSIONAL SERVICES	-	83.33	83.33	100	-	749.97	749.97	-	1,000.00	(1,000.00)	100
02-27-5783-00	TRAINING	-	99.91	99.91	100	215.00	899.19	684.19	18	1,200.00	(985.00)	82
02-27-5784-00	EE MISC EXPENSE	-	66.61	66.61	100	-	599.49	599.49	-	800.00	(800.00)	100
02-27-5785-00	TRAVEL	-	49.14	49.14	100	-	442.26	442.26	-	590.00	(590.00)	100
02-27-5799-00	OTHER MISC SERVICES	-	199.92	199.92	100	2,407.94	1,799.28	(608.66)	100	2,400.00	7.94	-
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	20,380.50	(6,793.25)	100	27,174.00	(0.25)	-
TOTAL UTILITY SERVICE		200,482.33	45,865.53	(154,616.80)	(337)	382,610.24	412,789.77	30,179.53	70	550,504.74	(167,894.50)	30
FACILITY MAINTENANCE												
02-28-5111-00	PERSONNEL	2,692.80	2,872.72	179.92	6	35,570.71	25,854.48	(9,716.23)	103	34,486.44	1,084.27	(3)
02-28-5121-00	OVERTIME	-	41.65	41.65	100	31.10	374.85	343.75	6	500.00	(468.90)	94
02-28-5131-00	NON-CASH BENEFITS	-	-	-	-	-	-	-		-	-	
02-28-5212-00	CONTRIBUTED, SOCIAL SECURITY	164.60	181.19	16.59	9	2,113.61	1,630.71	(482.90)	97	2,175.23	(61.62)	3
02-28-5214-00	CONTRIBUTED, MEDICARE	38.50	42.37	3.87	9	494.31	381.33	(112.98)	97	508.75	(14.44)	3
02-28-5222-00	CONTRIBUTED, RETIREMENT	296.20	499.80	203.60	41	1,777.20	4,498.20	2,721.00	30	6,000.00	(4,222.80)	70
02-28-5224-00	CONTRIBUTED, HEALTH SAVINGS	115.38	174.93	59.55	34	1,192.28	1,574.37	382.09	57	2,100.00	(907.72)	43
02-28-5232-00	CONTRIBUTED, HEALTH INS	513.96	645.75	131.79	20	4,843.55	5,811.75	968.20	62	7,752.16	(2,908.61)	38
02-28-5234-00	CONTRIBUTED, DENTAL INS	34.74	49.99	15.25	31	359.00	449.91	90.91	60	600.00	(241.00)	40
02-28-5236-00	CONTRIBUTED, VISION INS	18.00	13.32	(4.68)	(35)	143.99	119.88	(24.11)	90	160.00	(16.01)	10
02-28-5242-00	CONTRIBUTED, AD&D & LIFE INS	10.80	12.49	1.69	14	111.60	112.41	0.81	74	150.00	(38.40)	26
02-28-5244-00	CONTRIBUTED, LTD INS	-	-	-	-	-	-	-		-	-	
02-28-5292-00	UNEMPLOYMENT INS, TEXAS	-	24.98	24.98	100	262.01	224.82	(37.19)	87	300.00	(37.99)	13
02-28-5422-00	OFFICE SUPPLIES	-	24.99	24.99	100	292.18	224.91	(67.27)	97	300.00	(7.82)	3
02-28-5424-00	POSTAGE & DELIVERY	-	-	-	-	-	-	-		-	-	
02-28-5428-00	SMALL TOOLS	79.00	41.67	(37.33)	(90)	806.98	375.03	(431.95)	161	500.00	306.98	(61)
02-28-5430-00	MINOR EQUIPMENT	-	-	-	-	-	-	-		-	-	
02-28-5438-00	FUEL	200.47	124.92	(75.55)	(60)	1,384.53	1,124.28	(260.25)	92	1,500.00	(115.47)	8
02-28-5440-00	EMPLOYEE DUES & LICENSES	-	50.00	50.00	100	600.00	450.00	(150.00)	100	600.00	-	-
02-28-5442-00	UNIFORMS	72.10	49.98	(22.12)	(44)	473.21	449.82	(23.39)	79	600.00	(126.79)	21
02-28-5498-00	OTHER SUPPLIES	-	83.28	83.28	100	835.24	749.52	(85.72)	84	1,000.00	(164.76)	16
02-28-5505-00	M&R - STRUCTURES	3,406.34	6,249.67	2,843.33	45	57,290.81	56,247.03	(1,043.78)	76	75,000.00	(17,709.19)	24
02-28-5507-00	M&R - GROUNDS	132.24	2,499.67	2,367.43	95	25,832.48	22,497.03	(3,335.45)	86	30,000.00	(4,167.52)	14
02-28-5509-00	M&R - OFFICE EQUIPMENT/SOFTWARE	-	99.15	99.15	100	8.54	892.35	883.81	1	1,200.00	(1,191.46)	99
02-28-5511-00	M&R - EQUIPMENT	23.99	(0.04)	(24.03)	60,075	781.35	(0.36)	(781.71)		-	781.35	
02-28-5525-00	M&R - VEHICLES	145.05	166.63	21.58	13	374.03	1,499.67	1,125.64	19	2,000.00	(1,625.97)	81
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	-	8.28	8.28	100	-	74.52	74.52	-	100.00	(100.00)	100
02-28-5785-00	TRAVEL	-	4.14	4.14	100	-	37.26	37.26	-	50.00	(50.00)	100
02-28-5799-00	OTHER MISC SERVICES	-	199.92	199.92	100	1,083.51	1,799.28	715.77	45	2,400.00	(1,316.49)	55
02-28-5801-00	CAPITAL - LAND	-	-	-	-	-	-	-		-	-	
02-28-5881-00	CAPITAL - OFFICE EQUIPMENT/SOFTWARE	-	-	-	-	-	-	-		-	-	
02-28-5891-00	CAPITAL - VEHICLES	-	-	-	-	-	-	-		-	-	
TOTAL FACILITY MAINTENANCE		7,944.17	14,161.45	6,217.28	44	136,662.22	127,453.05	(9,209.17)	80	169,982.58	(33,320.36)	20
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	-	-	-	-	-	-	-		-	-	
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	-	33.33	33.33	100	-	299.97	299.97	-	400.00	(400.00)	100
02-29-5430-00	MINOR EQUIPMENT	-	158.33	158.33	100	1,900.00	1,424.97	(475.03)	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	-	20.78	20.78	100	-	187.02	187.02	-	250.00	(250.00)	100
02-29-5509-00	M&R - OFFICE EQUIPMENT/SOFTWARE	-	40.82	40.82	100	-	367.38	367.38	-	500.00	(500.00)	100
02-29-5511-00	M&R - EQUIPMENT	-	49.98	49.98	100	-	449.82	449.82	-	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	-	1,666.60	1,666.60	100	-	14,999.40	14,999.40	-	20,000.00	(20,000.00)	100
02-29-5784-00	EE MISC EXPENSE	-	-	-	-	-	-	-		-	-	
02-29-5785-00	TRAVEL	-	-	-	-	-	-	-		-	-	
02-29-5799-00	OTHER MISC SERVICES	2,403.72	-	(2,403.72)	-	6,462.84	-	(6,462.84)		-	6,462.84	
02-29-5881-00	CAPITAL - OFFICE EQUIPMENT/SOFTWARE	-	-	-	-	-	-	-		-	-	
02-29-5891-00	CAPITAL - VEHICLES	-	-	-	-	-	-	-		-	-	
TOTAL WATER LOSS		2,403.72	1,969.84	(433.88)	(22)	10,595.59	17,728.56	7,132.97	45	23,650.00	(13,054.41)	55

SYSTEM DEVELOPMENT

02-31-5111-00	PERSONNEL	33,826.03	30,215.70	(3,610.33)	(12)	270,650.16	271,941.30	1,291.14	75	362,733.52	(92,083.36)	25
02-31-5121-00	OVERTIME	18.68	416.47	397.79	96	1,804.69	3,748.23	1,943.54	36	5,000.00	(3,195.31)	64
02-31-5131-00	NON-CASH BENEFITS	-	-	-	-	-	-	-		-	-	
02-31-5212-00	CONTRIBUTED, SOCIAL SECURITY	2,035.42	1,904.24	(131.18)	(7)	15,908.96	17,138.16	1,229.20	70	22,860.11	(6,951.15)	30
02-31-5214-00	CONTRIBUTED, MEDICARE	476.05	445.37	(30.68)	(7)	3,720.65	4,008.33	287.68	70	5,346.64	(1,625.99)	30
02-31-5222-00	CONTRIBUTED, RETIREMENT	1,875.02	2,199.12	324.10	15	18,643.60	19,792.08	1,148.48	71	26,400.00	(7,756.40)	29
02-31-5224-00	CONTRIBUTED, HEALTH SAVINGS	807.66	1,049.58	241.92	23	8,422.86	9,446.22	1,023.36	67	12,600.00	(4,177.14)	33
02-31-5232-00	CONTRIBUTED, HEALTH INS	4,293.60	3,874.52	(419.08)	(11)	34,645.22	34,870.68	225.46	74	46,512.94	(11,867.72)	26
02-31-5234-00	CONTRIBUTED, DENTAL INS	314.66	333.27	18.61	6	3,009.87	2,999.43	(10.44)	75	4,000.00	(990.13)	25
02-31-5236-00	CONTRIBUTED, VISION INS	107.30	83.30	(24.00)	(29)	835.60	749.70	(85.90)	84	1,000.00	(164.40)	16
02-31-5242-00	CONTRIBUTED, AD&D & LIFE INS	70.20	83.30	13.10	16	745.20	749.70	4.50	75	1,000.00	(254.80)	25
02-31-5244-00	CONTRIBUTED, LTD INS	-	-	-	-	-	-	-		-	-	
02-31-5292-00	UNEMPLOYMENT INS, TEXAS	28.55	166.59	138.04	83	928.03	1,499.31	571.28	46	2,000.00	(1,071.97)	54
02-31-5422-00	OFFICE SUPPLIES	48.50	604.15	555.65	92	17,176.19	5,437.35	(11,738.84)	237	7,250.00	9,926.19	(137)
02-31-5424-00	POSTAGE & DELIVERY	-	-	-	-	-	-	-		-	-	
02-31-5428-00	SMALL TOOLS	-	29.17	29.17	100	266.07	262.53	(3.54)	76	350.00	(83.93)	24
02-31-5430-00	MINOR EQUIPMENT	-	-	-	-	-	-	-		-	-	
02-31-5438-00	FUEL	527.46	399.84	(127.62)	(32)	4,028.92	3,598.56	(430.36)	84	4,800.00	(771.08)	16
02-31-5440-00	EMPLOYEE DUES & LICENSES	-	24.97	24.97	100	89.99	224.73	134.74	30	300.00	(210.01)	70
02-31-5442-00	UNIFORMS	-	149.94	149.94	100	129.43	1,349.46	1,220.03	7	1,800.00	(1,670.57)	93
02-31-5498-00	OTHER SUPPLIES	57.57	20.78	(36.79)	(177)	66.56	187.02	120.46	27	250.00	(183.44)	73
02-31-5509-00	M&R - OFFICE EQUIPMENT/SOFTWARE	-	215.82	215.82	100	26.59	1,942.38	1,915.79	1	2,600.00	(2,573.41)	99
02-31-5525-00	M&R - VEHICLES	80.00	166.55	86.55	52	1,254.01	1,498.95	244.94	63	2,000.00	(745.99)	37
02-31-5599-00	M&R - OTHER	-	-	-	-	-	-	-		-	-	
02-31-5703-00	ADVERTISING	-	83.30	83.30	100	477.00	749.70	272.70	48	1,000.00	(523.00)	52
02-31-5727-00	COMMUNICATION	-	99.96	99.96	100	92.01	899.64	807.63	8	1,200.00	(1,107.99)	92
02-31-5735-00	ENGINEERING SERVICES	8,087.18	16,664.63	8,577.45	51	195,708.68	149,981.67	(45,727.01)	98	200,000.00	(4,291.32)	2
02-31-5741-00	INSTALLATION	29,192.58	24,995.36	(4,197.22)	(17)	287,255.04	224,958.24	(62,296.80)	96	300,000.00	(12,744.96)	4
02-31-5743-00	INSURANCE	-	12.48	12.48	100	71.00	112.32	41.32	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	-	49.98	49.98	100	375.00	449.82	74.82	62	600.00	(225.00)	38
02-31-5755-00	PROFESSIONAL SERVICES	-	-	-	-	-	-	-		-	-	
02-31-5783-00	TRAINING	-	624.79	624.79	100	4,355.00	5,623.11	1,268.11	58	7,500.00	(3,145.00)	42
02-31-5784-00	EE MISC EXPENSE	325.26	33.27	(291.99)	(878)	402.21	299.43	(102.78)	101	400.00	2.21	(1)
02-31-5785-00	TRAVEL	-	66.64	66.64	100	3.43	599.76	596.33	-	800.00	(796.57)	100
02-31-5799-00	OTHER MISC SERVICES	-	-	-	-	62.20	-	(62.20)		-	62.20	
02-31-5881-00	CAPITAL - OFFICE EQUIPMENT/SOFTWARE	-	3,333.33	3,333.33	100	32,724.00	29,999.97	(2,724.03)	82	40,000.00	(7,276.00)	18
02-31-5891-00	CAPITAL - VEHICLES	-	-	-	-	-	-	-		-	-	
TOTAL SYSTEM DEVELOPMENT		82,171.72	88,346.42	6,174.70	7	903,878.17	795,117.78	(108,760.39)	85	1,060,453.21	(156,575.04)	15
TOTAL EXPENSE		1,547,738.12	1,366,502.02	(181,236.10)	(13)	11,990,655.91	11,494,810.68	(495,845.23)	67	17,990,978.10	6,000,322.19	33
REVENUE OVER/(UNDER) EXPENDITURE		858,447.91	629,064.67	229,383.24		5,329,772.11	3,607,591.85	1,722,180.26		2,208,022.04	(8,878,894.31)	

JCSUD

Capital and Enterprise Funds

Statement of Cash Flows

09/01/2021 - 09/30/2021

Cash Flows From Operating Activities	
Total Revenue	2,406,186.03
Total Expense	1,547,738.12
Net Income	**858,447.91**
Adjustments to reconcile Net Income to net cash provided by	
1 Op Activities - Cash Received from Customers	2,114,659.78
2 Op Activities - Cash Paid to Suppliers and Service Providers	(1,271,856.43)
3 Op Activities - Cash Paid to Employees for Salaries and Benefits	(275,881.69)
Net cash provided by Operating Activities	**566,921.66**
Cash Flows From Investing Activities	
1 Invest Activities - Interest Received	2,171.15
2 Invest Activities - Other Income	-
3 Invest Activities - Redemption of Certificates of Deposit	-
Net cash provided by Investing Activities	**2,171.15**
Cash Flows From Financing Activities	
1 Cap/Fin Activities - Capital Outlay	(1,201,499.06)
2 Cap/Fin Activities - Proceeds from Sale of Capital Assets	-
3 Cap/Fin Activities - Capital Contributions & System Development Fees	279,853.00
4 Cap/Fin Activities - Prinicipal Payments on Long-Term Debt	-
5 Cap/Fin Activities - Interest Paid on Bonds	-
Net cash provided by Financing Activities	**(921,646.06)**
Net Change in Cash	**505,894.66**
Beginning Cash Balance	**28,821,383.43**
Ending Cash Balance	**29,327,278.09**

Statement of Cash Flows
01/01/2021 - 09/30/2021

Cash Flows From Operating Activities	
Total Revenue	17,320,428.02
Total Expense	18,194,912.48
Net Income	**(874,484.46)**
Adjustments to reconcile Net Income to net cash provided by	
1 Op Activities - Cash Received from Customers	14,802,797.39
2 Op Activities - Cash Paid to Suppliers and Service Providers	(8,700,929.49)
3 Op Activities - Cash Paid to Employees for Salaries and Benefits	(2,450,820.67)
Net cash provided by Operating Activities	**3,651,047.23**
Cash Flows From Investing Activities	
1 Invest Activities - Interest Received	34,552.93
2 Invest Activities - Other Income	129,467.65
3 Invest Activities - Redemption of Certificates of Deposit	1,030,000.00
Net cash provided by Investing Activities	**1,194,020.58**
Cash Flows From Financing Activities	
1 Cap/Fin Activities - Capital Outlay	(7,932,993.12)
2 Cap/Fin Activities - Proceeds from Sale of Capital Assets	-
3 Cap/Fin Activities - Capital Contributions & System Development Fees	2,341,936.80
4 Cap/Fin Activities - Prinicipal Payments on Long-Term Debt	(2,056,297.69)
5 Cap/Fin Activities - Interest Paid on Bonds	(550,029.00)
Net cash provided by Financing Activities	**(8,197,383.01)**
Net Change in Cash	**(4,226,799.66)**
Beginning Cash Balance	**33,554,077.75**
Ending Cash Balance	**29,327,278.09**

INVESTMENT PORTFOLIO SUMMARY

For the Quarter Ended
September 30, 2021

Prepared 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.

General Manager	**Finance Manager**

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:

	June 30, 2021		JCSUD	September 30, 2021		JCSUD
Asset Type	**Book Value**	**Market Value**	**Avg Yield**	**Book Value**	**Market Value**	**Avg Yield**
MMKT/Pools	$ 29,911,296	$ 29,911,296	0.04%	$ 27,926,088	$ 27,926,088	0.03%
Securities/CDs	$ 2,880,000	$ 2,880,000	1.01%	$ 2,280,000	$ 2,280,000	0.75%
Totals	**$ 32,791,296**	**$ 32,791,296**		**$ 30,206,088**	**$ 30,206,088**	

Average Yield for Current Quarter [1]	
JCSUD Total Portfolio	0.08%
Federal Average Yield 1-Year Treasury Note	0.07%

Fiscal Year-to-Date Average Yield [2]	
JCSUD Total Portfolio	0.11%
Federal Average Yield 1-Year Treasury Note	0.07%

JCSUD Interest Income	
Quarter	$ 16,689.40
Fiscal Year to Date	$ 36,725.08

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

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

Investment Holdings

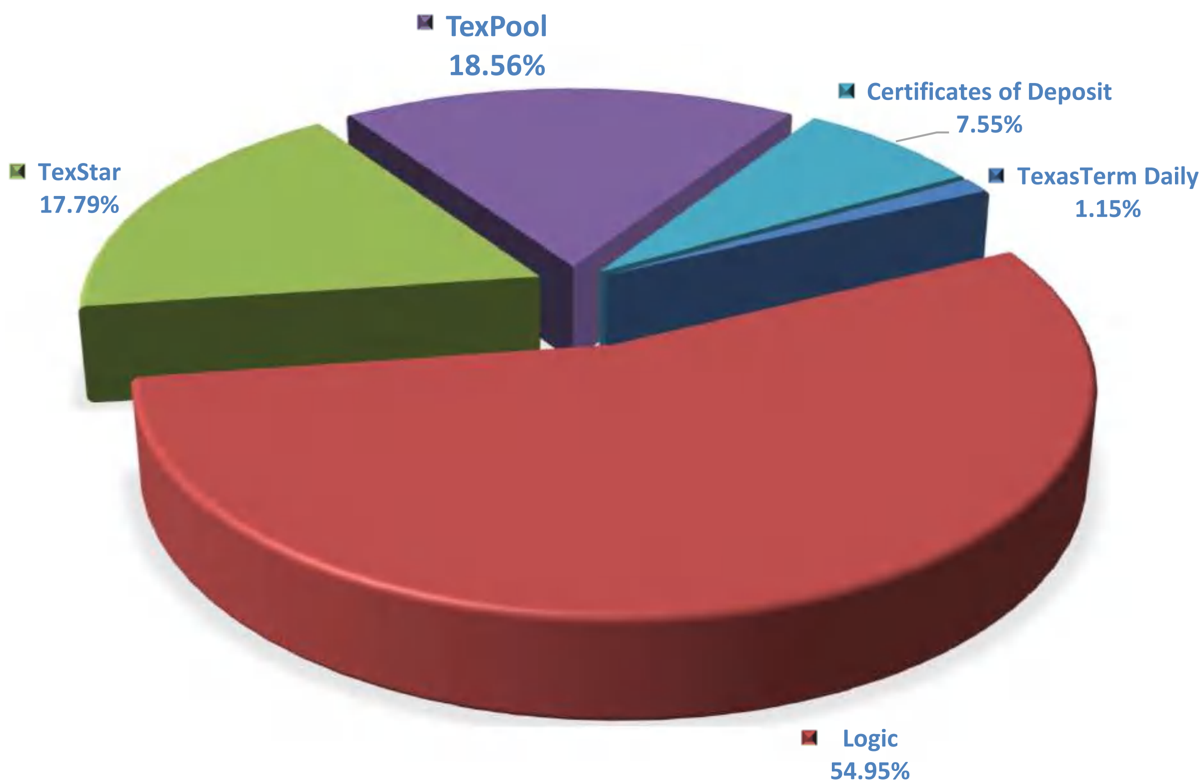
Book & Market Value Comparison

Description	Coupon / YTM	Maturity Date	June 30, 2021 Original Face/ Par Value	June 30, 2021 Book/Market Value	Interest	Transfer Between Funds	Purchase/ Maturity/ Funding / Payouts	Qtr to Qtr Change	September 30, 2021 Original Face/ Par Value	September 30, 2021 Book/Market Value
Texas Daily	0.02%	3/31/2020	348,854	348,854	18	-	-	18	348,872	348,872
Logic 001 - 2018 TWDB Construction Fund	0.04%	3/31/2020	7,646,672	7,646,672	753	-	(1,510,453)	(1,509,700)	6,136,972	6,136,972
Logic 002-General Fund	0.04%	3/31/2020	9,649,046	9,649,046	1,064	5,000,000	(6,173,296)	(1,172,232)	8,476,813	8,476,813
Logic 001-BRA Raw Water Reserve	0.04%	3/31/2020	615,380	615,380	62	-	(193,976)	(193,914)	421,465	421,465
Logic 003-PTO-PIB Sinking Fund	0.04%	3/31/2020	106,910	106,910	11	-	-	11	106,922	106,922
Logic 006-2018 Bonds D.S.Rsv.Fund	0.02%	3/31/2020	1,337,801	1,337,801	143	-	-	143	1,337,945	1,337,945
Logic 007-CIAOC Plant 8 Fund	0.04%	3/31/2020	-	-	1	117,139	-	117,140	117,140	117,140
TexSTAR 110-Meter Replacement Reserve	0.01%	3/31/2020	530,930	530,930	14	-	-	14	530,943	530,943
TexSTAR 330-PUA Capital Reserve	0.01%	3/31/2020	4,260,149	4,260,149	108	-	-	108	4,260,257	4,260,257
TexSTAR 550-CIP Building Fund Reserve	0.01%	3/31/2020	680,631	680,631	16	(97,000)	-	(96,984)	583,647	583,647
TexPool 05-Wastewater Reserve	0.03%	3/31/2020	390,716	390,716	23	-	-	23	390,739	390,739
TexPool 02-Parity Bond Sinking Fund	0.03%	3/31/2020	3,085,293	3,085,293	109	3,200,000	(2,330,015)	870,094	3,955,387	3,955,387
TexPool 09-2013 D.S. Rsv Fund	0.03%	3/31/2020	573,426	573,426	33	-	-	33	573,459	573,459
TexPool 08-2012 D.S. Rsv Fund	0.03%	3/31/2020	685,489	685,489	40	-	-	40	685,528	685,528
MBS CDs	0.75%	3/31/2020	2,880,000	2,880,000	3,967	-	(600,000)	(596,033)	2,280,000	2,280,000
Average Interest:	**0.07%**							-		-
			$ 32,791,296	**$ 32,791,296**	**$ 6,360**	**$ 8,220,139**	**$ (10,807,740)**	**$ (2,581,241)**	**$ 30,206,088**	**$ 30,206,088**

Investment Holdings and Checking Accounts
Allocation - Book & Market Value
September 30, 2021

Description	Total Portfolio	Current Operating	Emergency Reserve	Available for Capital Projects	Designated Capital Reserves	$22M Bond Proceeds	Bond Reserves	Debt Service	PTO-PIB Reserves	BRA Raw Water / PUA Capital Rsrv
Petty Cash	2,280	2,280								
First Financial Checking	1,398,910	1,398,910								
Texas Daily	348,872		348,872							
LOGIC	16,597,256		2,651,128	5,825,685	117,140	6,136,972	1,337,945		106,922	421,465
TexSTAR	5,374,847				1,114,590					4,260,257
TexPool	5,605,113				390,739		1,258,987	3,955,387		
Multi Bank Securities / CD's	2,280,000			2,280,000						
	31,607,278	**1,401,190**	**3,000,000**	**8,105,685**	**1,622,469**	**6,136,972**	**2,596,931**	**3,955,387**	**106,922**	**4,681,722**

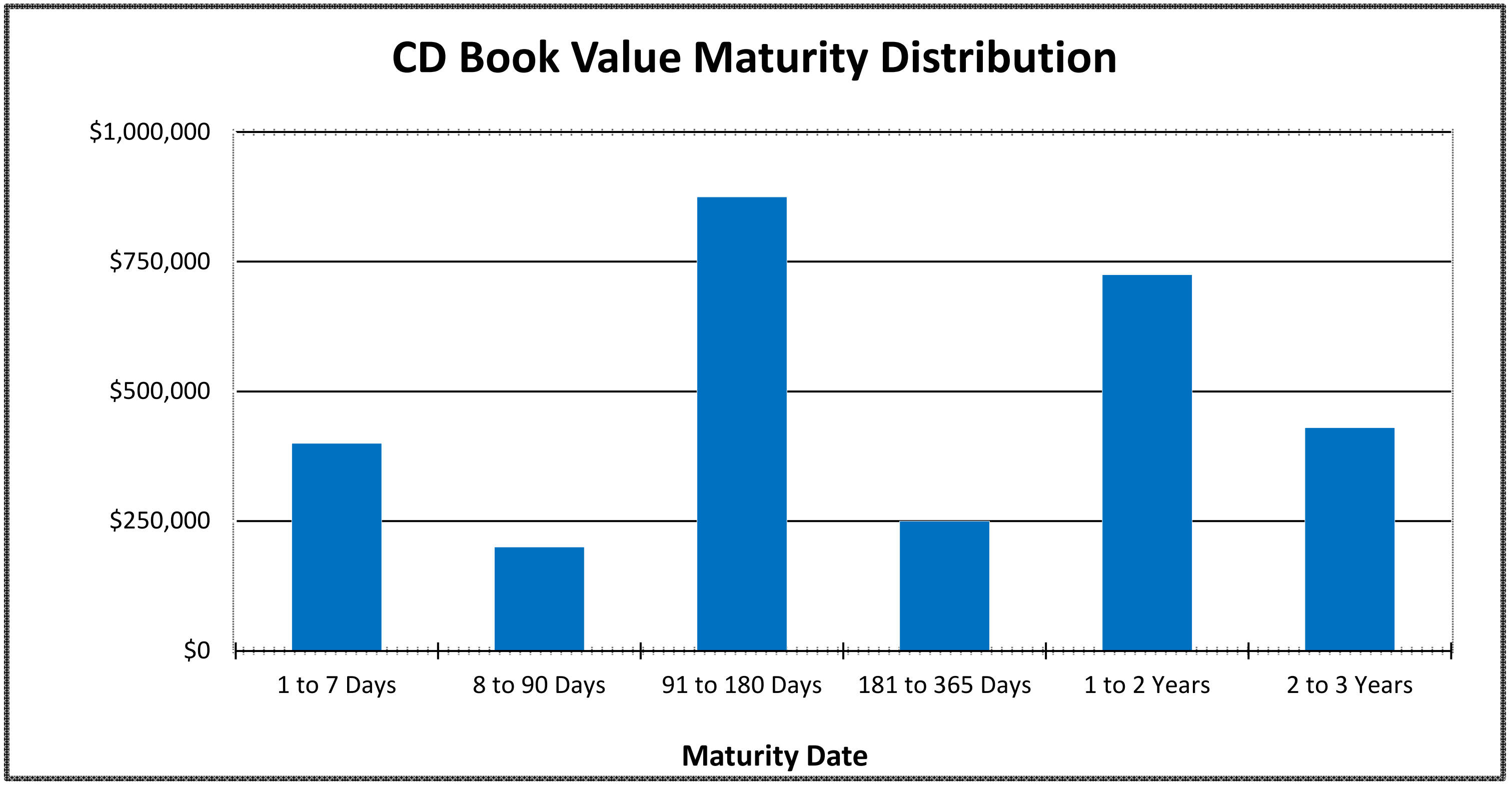
PORTFOLIO COMPOSITION



JCSUD Reserve & Investment Summary
September 30, 2021

GL Account	Rate	Balance	Description	Rating
1450	0.75%	2,280,000.00	Certificates of Deposit	N/A
1212	0.02%	348,872.00	TexasDAILY / Texas TERM	AAAm
1204	0.04%	8,476,813.35	Logic - 002 (General Fund)	AAAm
		11,105,685.35	**Total Un-Restricted Investments**	
		(3,000,000.00)	*Emergency Operating Reserve*	
		8,105,685.35	***Total Availablility as of EOM for CIP Projects***	
1206	0.04%	106,921.58	Logic - 003 (PTO-PIB Sinking Fund)	AAAm
1208	0.04%	117,139.79	Logic - 007 (CIAOC - Plant 8)	AAAm
1202	0.04%	421,465.23	Logic - 001 (BRA Raw Water)	AAAm
1224	0.01%	530,943.27	TexSTAR-110 - Meter Replacement	AAAm
1228	0.01%	583,647.08	TexSTAR-550 - Building Fund Reserve	AAAm
1222	0.03%	390,738.71	TexPool 05 - Wastewater Reserve	AAAm
1226	0.01%	4,260,256.84	TexSTAR-330 - PUA Capital Reserve	AAAm
		6,411,112.50	**Total Designated Investments**	
1333	0.04%	6,136,971.57	Logic - 001 - 2018 TWDB Construction Fund	AAAm
1337	0.03%	3,955,387.03	TexPool 02 - JCSUD Parity Bonds Sinking Fund	AAAm
1335	0.04%	117,139.79	Logic - 006 - 2018 Bonds Debt Service Reserve Fund	AAAm
1339	0.03%	685,528.16	TexPool 08 - JCSUD Bond Series 2012 Debt Reserve Fund	AAAm
1341	0.03%	573,458.75	TexPool 09 - JCSUD Bond Series 2013 Debt Reserve Fund	AAAm
		11,468,485.30	**Total Restricted Investments**	
		28,985,283.15	**TOTAL RESERVES Per G/L**	
		32,791,296	TOTAL LAST QUARTER	
		(3,806,013)	**NET CHANGE**	

Rate	Amount	Bank	Term	Maturity Date	Purchase Date
1.80%	$ 200,000.00	MBS-BMW Bk North America,SLC, UT.	Two Year	10/12/21	10/11/19
0.15%	$ 125,000.00	MBS-Sunwest Bk, Irvine, CA.	15 Month	10/22/21	07/22/20
1.80%	$ 150,000.00	MBS-Mortan Stanley Bk,SLC, UT.	Two Year	11/01/21	10/31/19
0.15%	$ 200,000.00	MBS-Synovus Bk. Columbus, GA.	15 Month	11/12/21	08/13/20
1.70%	$ 200,000.00	MBS-Lafayette FCU, Rockville, MD.	Two Year	11/22/21	11/22/19
1.80%	$ 125,000.00	MBS-Wells Fargo, Las Vegas, NV.	Two Year	01/31/22	01/23/20
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	03/19/23	03/20/21
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	02/26/24	02/26/21
0.75%	**$ 2,280,000.00**	**ENDING ACCOUNT VALUE**			



CD Book Value Maturity Distribution
$1,000,000
$750,000
$500,000
$250,000
$0
1 to 7 Days
8 to 90 Days
91 to 180 Days
181 to 365 Days
1 to 2 Years
2 to 3 Years
Maturity Date

Consent Agenda
For District Board Decision
October 19, 2021

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

Subject: Announce February 5, 2022, as Election Day (if needed) according to JCSUD Election Process.

JCSUD Non-Uniform Election Process:

As for JCSUD in 2022, the first step in the election process is to announce the election day as the first Saturday in February.

- The Board must approve the election to be conducted in our October 2021 Board meeting.
- During the November Board meeting, if necessary, the election is pronounced by the Board, sixty-two (62) days before the election.

2022 Election Process & Dates

Election Day Adopted by "Resolution dated 7/20/04" to be the 1st Sat. in Feb. of ea.
Year; therefore, the next election day will be Feb. 05, 2022
As JCSUD now has seven (7) directors, there shall be two (2) positions due for Election:
Ronnie Nichols, Mike Bowles, & Gene Petross

October Board Meeting	Announce Election Day	to be first Sat. Feb 05, 2022
November Board Meeting	Order the Election	Tuesday, November 17, 2021
62 Days before Election Day	Last Day for Ballot Filing Deadline to Post Election Notice (See below) Deadline to Order the Election	Monday, December 06, 2021

(Order of Election form (AW1-3) states "**62 days**" Need to confirm this with SOS)
Have Order of Election form for Directors at November Board Meeting to be completed.
To Order the Election: Mail Notice of Order of Election (Certified) to Every County Elections office in the Counties we serve.
Contact the counties and find out what they need from us (District maps, both pdf and share files
Request Election Judge and 2 Election Clerks from Johnson County. Also request Automark machine,
lease agreement for it and ballots.
Complete Notice of Drawing for Place on Ballot form AW3-2 (Secretary of State Form)
Notice should be mailed out no later than 4 days before the Drawing Date
(Drawing date was selected as December Board Meeting Day at 4:15pm)
Notice should also be on website and front door at least 72 hours before the Drawing

@ December Brd Mtg

If < 3 Ballot Filings: Order to Cancel Election ← or → **If ≥ 3 Ballot Filings**: Select Judge & Alt. Order Election Supplies — Dec 15, 2021

17th day before election — Start Early Voting — Jan 19, 2022

↓

4th day before election — Stop Early Voting — Feb 01, 2022

↓

Election Day
7 am to 7 pm — Sat Feb 05, 2022

<u>Deadline to file applications for place on the ballot:</u>

Posted on website and front door. Notice must be posted not later than the 30th day before the deadline for a candidate to file for a place on the ballot. (Sec 141.040)

Johnson County Elections (Rent machine & ballots)
103 S Walnut Street, Cleburne, TX 76033
817-556-6197
Patty Bourgeois Johnson County Elections Administrator
pattyb@johnsoncountytx.org

Patsy Treece Election Judge 817-992-3491
Supplies her own clerks

Tarrant County Elections
2700 Premier Street, Fort Worth, TX 76111
817-831-8683
Troy Havard Tarrant County Assistant Elections Administrator
TCHavard@tarrantcounty.com

Hill County Elections
P.O. Box 725 Hillsboro, TX 76645
254-582-4072
Aaron Torres Hill County Elections Administrator
atorres@co.hill.tx.us

Secretary Of State Legal Line Elections
800-252-2216 #2
Elections
1019 Brazos Street, Austin, TX 78701
Chuck & Macy are familiar with us as a SUD
elections@sos.texas.gov

Action Agenda Items - #6-11

Agenda Item #6

October 19, 2021

To: JCSUD District Board
From: Pete Kampfer

Subject: Consideration and/or Acceptance of the 2020 JCSUD Profit Sharing Plan and the JCSUD 457 Retirement Plan Audit as presented by Nereo Matias of George, Morgan, and Sneed, P.C.

JCSUD

Agenda Item 6

For District Board Action
October 19, 2021

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

Subject: Consideration and/or Acceptance of the 2020 JCSUD Profit Sharing Plan and the JCSUD 457 Retirement Plan Audit as presented by Nereo Matias of George, Morgan, and Sneed, P.C.

Background: Nereo Matias CPA, of George, Morgan, and Sneed, P.C., will present the annual audit review report to the Board. (attached here)

Recommendation: Accept the 2020 JCSUD Profit Sharing Plan and the JCSUD 457 Retirement Plan Audit as conducted and reviewed by George, Morgan, and Sneed, P.C.

To the Board of Trustees
Johnson County 457 Plan
Joshua, Texas

We have completed our audit of the financial statements of Johnson County 457 Plan for the year ended December 31, 2020. While an audit is not intended to provide assurance on the internal control structure, as a result of our observations and documentation of the Plan's systems, we noted several areas for improvement that we wouid like to convey to you for further action.

Comments

Participant/Employee Contributions

a. Timely Deposit of Participant Contributions

During our audit, it was noted that sufficient controls are not in place to ensure participant contributions are remitted to the plan in a timely manner. Participant contributions for certain payrolls in May, June and September 2020 were not remitted timely. The Department of Labor ("DOL") requires that participant contributions be remitted to the Plan on the earliest date on which they can be reasonably segregated from the company's general assets but in no event later than the 15th business day following the end of the month in which amounts are contributed by employees or withheld from their wages. Failure to remit participant contributions to the Plan in a timely manner results in a prohibited transaction which must be separately reported to the DOL and may result in penalties to the Plan Sponsor.

Recommendation:

We recommend that the plan sponsor review the procedures for remitting amounts withheld from participants to the Plan and implement procedures to ensure that the remittances are made timely and consistently.

b. Retirement Contributions on Hazard and Longevity Pay

We noted that retirement contributions were not calculated on hazard pay and longevity pay. The total contributions that participating employees would have made based on their elective deferral rate was $2,359.40.

Recommendation:

We recommend the plan sponsor develop and execute policies and procedures to frequently review employee contributions to ensure the proper deferrals are withheld. We also recommend that the calculated contributions be funded and remitted to the plan as soon as possible.

c. Employee Deferral Not Deposited to the Plan

During our audit, we noted that an employee catch-up deferral contribution of $105.75 deducted from his payroll check in February 2020 was not deposited or remitted to the plan. The catch-up contribution was due to a change in his elected deferral rate from 5% to 7%. The deduction was reported as a "Miscellaneous 457 contribution" and was therefore excluded from the retirement file upload.

Recommendation:

We recommend the plan sponsor establish procedures for reconciling contributions per the retirement file upload schedule to the contributions recorded per the payroll report. We also recommend that the contribution be deposited or remitted to the plan as soon as possible.

d. Employee Deferral Credited to the Wrong Account

During our test of participant data, we noted that an employee deferral amount was credited to the wrong participant account.

Recommendation:

We recommend the plan sponsor explore the payroll system and figure out a way to automate or create a payroll upload file that reduces manual entry of participants' name and related contribution amounts.

e. Johnson County Special Utility District Drafted Twice in Error

We noted that the District was drafted $3,647.61 twice in error. The total amount of $7,295.22 was credited to the participant accounts.

Recommendation:

We recommend the plan sponsor establish procedures to ensure that drafts related to the retirement are properly authorized, reviewed and reconciled to the retirement upload file.

We appreciate the opportunity to be of service to the Johnson County 457 Plan. We have enjoyed working with the staff and look forward to continuing our relationship. We hope that our comments and suggestions will be received in the caring and constructive fashion they are intended. We would be pleased to offer additional insight into, or assist in implementing any of our suggestions. It is our hope that you should contact us should you have any questions any time.

Weatherford, Texas
September 24, 2021

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JOHNSON COUNTY 457 PLAN

FINANCIAL STATEMENTS

AND

INDEPENDENT AUDITOR'S REPORT

FOR THE YEAR ENDED DECEMBER 31, 2020

DRAFT

JOHNSON COUNTY 457 PLAN

TABLE OF CONTENTS

DRAFT

Independent Auditor's Report

To the Board of Trustees
Johnson County 457 Plan
Joshua, Texas

Report on the Financial Statements

We have audited the accompanying financial statements of Johnson County 457 Plan (the "Plan"), which comprise the statement of fiduciary net position and the related statement of changes in fiduciary net position as of and for the year ended December 31, 2020, and the related notes to the financial statements, which collectively comprise the Plan's basic financial statements, as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the fiduciary net position of Johnson County 457 Plan as of December 31, 2020, and the respective changes in fiduciary net position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

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Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that management's discussion and analysis be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The schedule of mutual fund investments is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of the Plan's management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Weatherford, Texas
September 24, 2021

MANAGEMENT'S DISCUSSION AND ANALYSIS

As trustees of the Johnson County 457 Plan, we offer readers of the Plan's financial statements this narrative overview and analysis of the financial activities for the year ended December 31, 2020. We encourage readers to consider the information presented here.

OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis are intended to serve as an introduction to the Johnson County 457 Plan's basic financial statements, which comprise of fund financial statements and notes to financial statements. This report also contains the required supplementary information and other supplementary information in addition to the basic financial statements. Collectively, this information presents the fiduciary net position and the changes in fiduciary net position of the Plan as of December 31, 2020.

Fund financial statements. The Pension Trust Fund is presented as a fiduciary fund of Johnson County 457 Plan and reflects resources available for benefits to participants and their beneficiaries. The Statement of Fiduciary Net Position reflects the financial position of the Plan at a point in time. Statement of Changes in Fiduciary Net Position presents the activities that occurred during the respective period.

Notes to financial statements. The notes provide additional information that is essential to a full understanding of the data provided in the fund financial statements.

FINANCIAL HIGHLIGHTS

Net Position Restricted for Pension – Pension Trust Fund

The following table displays a summary of assets, liabilities, and net position for the Plan's Pension Trust Fund at December 31, 2020 and 2019. The overall financial condition of the Pension Trust Fund reflects a $266,771 decrease in net position because the global economic activity slowed down due to the pandemic and increased benefit payment as a result of the retirement of a long-time employee with significant account balance. In 2019, net position increased $323,837 due to strong economic growth.

	2020	2019	$ Change	% Change
Assets				
Investments, at fair value	$ 981,902	$ 1,236,231	$(254,329)	-20.57%
Cash, receivables and other	31,762	44,204	(12,442)	-28.15%
Total Assets	1,013,664	1,280,435	(266,771)	-20.83%
Liabilities	-	-	-	-
Fiduciary Net Position				
Restricted for Pension	$ 1,013,664	$ 1,280,435	$(266,771)	-20.83%

A summary of the change in net position of the Pension Trust Fund for the years ended December 31, 2020 and 2019 is as follows:

	2020	2019	$ Change	% Change
Additions:				
Participant contributions	$ 120,449	$ 92,583	$ 27,866	30.10%
Net investment income	162,239	236,174	(73,935)	-31.31%
Interest income on notes receivable	1,779	2,510	(731)	-29.12%
Total additions	284,467	331,267	(46,800)	-14.13%
Deductions:				
Benefits paid	545,125	7,380	537,745	7286.52%
Administrative expenses	6,113	50	6,063	0.00%
Total deductions	551,238	7,430	543,808	7319.08%
Net increase (decrease) in net position	$ (266,771)	$ 323,837	$ (590,608)	-182.38%

Request for Information

Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Trustees, Johnson County 457 Plan, 740 FM 3048, Joshua, Texas 76058.

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JOHNSON COUNTY 457 PLAN

STATEMENT OF FIDUCIARY NET POSITION

As of December 31, 2020

	Pension Trust Fund
ASSETS	
Investments at fair value	
Mutual funds	$ 981,902
Receivables	
Employee contributions	2,465
Notes receivable from partieipants	29,297
TOTAL ASSETS	1,013,664
LIABILITIES	-
FIDUCIARY NET POSITION	
Net position restricted for pension	1,013,664
TOTAL FIDUCIARY NET POSITION	$ 1,013,664

The accompanying notes are an integral part of this statement.

DRAFT

JOHNSON COUNTY 457 PLAN

STATEMENT OF CHANGES IN FIDUCIARY NET POSITION

For the Year Ended December 31, 2020

		Pension Trust Fund
ADDITIONS		
Participant contributions	$	120,449
Net investment income (loss)		162,239
Interest income on notes receivable from participants		1,779
Total additions		284,467
DEDUCTIONS		
Benefits paid		545,125
Administrative expenses		6,113
Total deductions		551,238
Net increase (deerease) in net position		(266,771)
FIDUCIARY NET POSITION		
Beginning of year		1,280,435
End of year	$	1,013,664

The accompanying notes are an integral part of this statement.

NOTE A – DESCRIPTION OF PLAN

Johnson County 457 Plan (the "Plan") is an employee retirement plan established by Johnson County Special Utility District. The Plan is administered by two Plan Trustees, all of whom are appointed by the District's Board of Directors. The Plan is a single-employer defined contribution plan. The District's Board of Directors is responsible for establishing benefits and approving all Plan amendments.

General

The Plan is a qualified deferred compensation plan established under the provisions of the Internal Revenue Code (IRC) Section 457(b). It covers all employees of Johnson County Special Utility District (the "District") who have completed one year of continuous service and are age twenty-one or older. Significant administrative expenses are paid by the Plan.

Contributions

For the year 2020, participants may contribute up to an annual limit of the lesser of 100% of eligible compensation or $19,500 of their annual compensation, as defined in the Plan. Participants who have attained age 50 before the end of the Plan year are eligible to make catch-up contributions of $6,500. Participants direct the investment of their contributions into various investment options offered by the Plan. The Plan currently offers several mutual funds as investment options for participants.

Participant Accounts

Each participant's account is credited with the participant's contribution and allocations of Plan earnings and charged with an allocation of administrative expenses not absorbed by the Plan Sponsor. Allocations are based upon account balances using the daily valuation method, as defined in the plan. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

Vesting

Participants are immediately vested in their contributions and the earnings thereon.

Participant Loans

Participants may borrow from their account a minimum of $1,000 up to a maximum amount equal to the lesser of $50,000 or 50% of their vested interest in the Plan. The loans are secured by the balance in the participant's account and the interest rate is based on prime rate plus or minus specific adjustment factor selected for the plan, or commercially reasonable rate of interest. Principal and interest are paid ratably through biweekly payroll deductions.

Payment of Benefits

Upon the participant's reaching Normal Retirement Age, termination of service, or the participant's death, a participant may receive the value of the vested interest in their account as a lump-sum distribution as soon as administratively practicable following the participant's severance from employment.

NOTE B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting

The financial statements of the Plan are prepared under the accrual basis of accounting. Employee contributions are recognized in the period that the District reports compensation for the employee, which is when contributions are legally due.

Basis of Presentation

The financial statements are organized on the basis of fund. The Plan is considered a fiduciary fund. The Pension Trust Fund reports the resources held in trust for the Plan members and beneficiaries.

Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires the Plan administrator to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results may differ from those estimates.

Investment Valuation and Income Recognition

The Plan's investments are stated at fair value. Quoted market prices are used to value investments.

Purchases and sales of securities are recorded on a trade-date basis. Interest income is recorded on the accrual basis. Dividends are recorded on the ex-dividend date.

Fair Value of Financial Instruments

The following methods and assumptions were used by the Plan in estimating the fair value of its financial instruments:

Cash – The carrying amount reported in the statement of net assets available for benefits approximates fair value because of the short term maturity of those instruments.

Investments – The fair value of investments in mutual funds and money market accounts is based on quoted market prices in active markets.

Contribution receivable – The carrying amount reported in the statement of net assets available for benefits approximates fair value because of the short maturity of those instruments.

NOTE C – CONCENTRATION OF CREDIT RISK - INVESTMENTS

Concentration of credit risk is the risk of loss attributed to the magnitude of the Plan's investment in a single issuer. The Plan places no limit on the amount the Plan may invest in any one issuer. The following mutual fund investments represent 5% or more of the Plan's total fiduciary net position at December 31, 2020:

	Number of Shares	Fair Value
American Funds Capital Income Builder Fund Class A	1,012.011251	$ 63,736
American Funds Fundamental Investors Fund Class A	1,171.436429	80,993
American Funds Growth Fund of America Fund Class A	1,326.896329	89,685
American Funds Investment Company of America Fund Class A	1,484.015762	65,890
American Funds Washington Mutual Investors Fund Class A	1,204.136413	60,424
American Funds Capital World Growth & Income Fund Class A	1,650.063449	97,964
American Funds Europacific Growth Fund Class A	1,317.842528	91,327
American Funds New Perspective Fund Class A	1,138.193695	68,883
American Funds New World Fund Class A	666.357931	58,580
American Funds SmallCap World Fund Class A	1,111.959989	91,147
MassMutual Blue Chip Growth Fund	2,438.823304	73,238

NOTE D – FAIR VALUE OF INVESTMENTS

The Plan categorizes its fair value measurements within the fair value hierarchy as established by generally accepted accounting principles. These principles recognize a three-tiered fair value hierarchy, as follows:

- Level 1: Investments with values based on quoted prices (unadjusted) for identical assets in active markets at the measurement date.
- Level 2: Investments with inputs (other than quoted priees included within level 1) that are observable for an asset, either directly or indirectly.
- Level 3: Investments classified as Level 3 have unobservable inputs for an asset and may require a degree of professional judgment.

At December 31, 2020 the Plan has the following recurring fair value measurements:

	Fair Value	Quoted Prices in Active Markets Identical Assets (Level 1)
Mutual Funds	$ 981,902	$ 981,902

NOTE E – PLAN TERMINATION

Although it has not expressed any intent to do so, in the event the Plan is terminated by Johnson County Special Utility District, the rights of all participants are to be frozen as of the date of the Plan's termination. The Plan Administrator or Trustee shall distribute to participants and beneficiaries all deferred compensation as soon as reasonably practicable following termination.

NOTE F – RISKS AND UNCERTAINTIES

The Plan invests in various investment securities. Investment securities are exposed to various risks such as interest rate, market, and credit risks. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in the values of investment securities will occur in the near term and that such changes could materially affect participants' account balances and the amounts reported in the statement of fiduciary net assets.

NOTE G – FOREIGN CURRENCY RISK

Foreign currency risk is the risk that changes in exchange rates will adversely affect the fair value of an investment. The Plan's diversified selection of funds encourages the participants to employ diversification, asset allocation, and quality strategies to minimize risks. Each participant is responsible for determining the risks and commensurate returns of their portfolio. At December 31, 2020, the Plan had the following assets invested in foreign stocks at fair value.

	Dollar Allocation Invested in Foreign Stocks	Percentage of Holdings to Investments
American Funds Capital World Growth & Income Fund Class A	$ 97,964	9.98%
American Funds Europacific Growth Fund Class A	91,327	9.30%
American Funds New Perspective Fund Class A	68,883	7.02%
American Funds New World Fund Class A	58,580	5.97%
American Funds SmallCap World Fund Class A	91,147	9.28%
	$ 407,901	41.54%

NOTE H – SUBSEQUENT EVENTS

The COVID-19 outbreak in the United States has caused business disruption through mandated and voluntary closings of businesses. While the disruption is currently expected to be temporary, there is a considerable uncertainty around the duration of the closings. However, the related financial impact on the District and the duration cannot be estimated at this time.

The Plan has evaluated subsequent events through September 24, 2021, the date the financial statements were available to be issued.

JOHNSON COUNTY 457 PLAN
SCHEDULE OF MUTUAL FUND INVESTMENTS
December 31, 2020

	Number of Shares	Current Value
American Funds (All Class A):		
Balanced Fund	308.933164	$ 9,333
Capital Income Builder Fund	1,012.011251	63,736
Income Fund of America	1,717.361566	40,461
High Income Trust Fund	461.013544	4,675
Bond Fund of America	2,709.436700	37,363
AMCAP Fund	292.931533	11,618
American Mutual Fund	97.430409	4,348
Fundamental Investors Fund	1,171.436429	80,993
Growth Fund of America	1,326.896329	89,685
Investment Company of America Fund	1,484.015762	65,890
Washington Mutual Investors Fund	1,204.136413	60,424
Capital World Growth & Income Fund	1,650.063449	97,964
Europacific Growth Fund	1,317.842528	91,327
New Perspective Fund	1,138.193695	68,883
New World Fund	666.357931	58,580
SmallCap World Fund	1,111.959989	91,147
2020 Target Date Retirement Fund	528.220198	7,289
2035 Target Date Retirement Fund	85.537588	1,533
2045 Target Date Retirement Fund	62.962592	1,203
2050 Target Date Retirement Fund	199.485839	3,752
2055 Target Date Retirement Fund	39.644787	938
2060 Target Date Retirement Fund	209.658582	3,319
AB Global Bond Fund	307.849699	2,675
Pimco Funds BNMA and Government Sec Fund	367.560380	4,212
MassMutual Blue Chip Growth Fund	2,438.823304	73,238
MassMutual Guaranteed Interest Account	726.014403	7,316
		$ 981,902

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Profit Sharing Plan Audit Materials

To the Board of Trustees
Johnson County Profit Sharing Plan
Joshua, Texas

We have completed our audit of the finaneial statements of Johnson County Profit Sharing Pian for the year ended December 31, 2020. While an audit is not intended to provide assurance on the internal control structure, as a resuit of our observations and documentation of the Plan's systems, we noted several areas for improvement that we would like to convey to you for further action.

<u>Comments</u>

<u>Participant/Employee Contributions</u>

<u>a. Timely Deposit of Participant Contributions</u>

During our audit, it was noted that sufficient controls are not in place to ensure nonelective employer eontributions are remitted to the plan in a timely manner. Employer contributions for certain payrolls in May, June, September and December 2020 were not remitted timely. The Department of Labor ("DOL") requires that participant contributions be remitted to the Plan on the earliest date on which they can be reasonably segregated from the company's general assets but in no event later than the 15th business day foliowing the end of the month in which amounts are contributed by employees or withheld from their wages. Faiiure to remit participant contributions to the Plan in a timely manner results in a prohibited transaction which must be separateiy reported to the DOL and may result in penalties to the Plan Sponsor.

Recommendation:

We recommend that the plan sponsor review the procedures for remitting amounts withheld from participants to the Plan and implement procedures to ensure that the remittances are made timely and consistently.

<u>b. Retirement Contributions on Hazard and Longevity Pay</u>

We noted that retirement contributions were not calculated on hazard pay and longevity pay. The total nonelective employer contributions was $3,766.40.

Recommendation:

We recommend the plan sponsor develop and execute poiicies and procedures to review employer contribution and to ensure that eligible employees get the nonelective contributions. We also recommend that the calculated contributions be funded and remitted to the plan as soon as possible.

c. Employee Deferral Credited to the Wrong Account

During our test of participant data, we noted that nonelective empioyer contribution amount was credited to the wrong participant account.

Recommendation:

We reeommend the plan sponsor explore the payroll system and figure out a way to automate or create a payroll upload file that reduces manual entry of participants' name and related contribution amounts.

We appreciate the opportunity to be of service to the Johnson County Profit Sharing Plan. We have enjoyed working with the staff and look forward to continuing our reiationship. We hope that our comments and suggestions will be received in the caring and constructive fashion they are intended. We would be pleased to offer additional insight into, or assist in implementing any of our suggestions. It is our hope that you should contact us should you have any questions any time.

Weatherford, Texas
September 24, 2021

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JOHNSON COUNTY PROFIT SHARING PLAN

FINANCIAL STATEMENTS

AND

INDEPENDENT AUDITOR'S REPORT

FOR THE YEAR ENDED DECEMBER 31, 2020

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JOHNSON COUNTY PROFIT SHARING PLAN

TABLE OF CONTENTS

Independent Auditor's Report

To the Board of Trustees
Johnson County Profit Sharing Plan
Joshua, Texas

Report on the Financial Statements

We have audited the accompanying financial statements of Johnson County Profit Sharing Plan (the "Plan"), which comprise the statement of fiduciary net position and the related statement of changes in fiduciary net position as of and for the year ended December 31, 2020, and the related notes to the financial statements, which collectively comprise the Plan's basic financial statements, as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financiai statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internai control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the fiduciary net position of Johnson County Profit Sharing Plan as of December 31, 2020, and the respective changes in fiduciary net position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

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Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that management's discussion and analysis be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The schedule of mutual fund investments is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of the Plan's management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Weatherford, Texas
September 8, 2021

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MANAGEMENT'S DISCUSSION AND ANALYSIS

As trustees of the Johnson County Profit Sharing Plan, we offer readers of the Plan's financial statements this narrative overview and analysis of the financial activities for the year ended December 31, 2020. We encourage readers to consider the information presented here.

OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis are intended to serve as an introduction to the Johnson County Profit Sharing Plan's basic financial statements, which comprise of fund financial statements and notes to financial statements. This report also contains the required supplementary information and other supplementary information in addition to the basic financial statements. Collectively, this information presents the fiduciary net position and the changes in fiduciary net position of the Plan as of December 31, 2020.

Fund financial statements. The Pension Trust Fund is presented as a fiduciary fund of Johnson County Profit Sharing Plan and reflects resources available for benefits to participants and their beneficiaries. The Statement of Fiduciary Net Position reflects the financial position of the Plan at a point in time. Statement of Changes in Fiduciary Net Position presents the activities that occurred during the respective period.

Notes to financial statements. The notes provide additional information that is essential to a full understanding of the data provided in the fund financial statements.

FINANCIAL HIGHLIGHTS

Net Position Restricted for Pension – Pension Trust Fund

The following table displays a summary of assets, liabilities, and net position for the Plan's Pension Trust Fund at December 31, 2020 and 2019. The overall financial condition of the Pension Trust Fund reflects a $348,880 decrease in net position because the global economic activity slowed down due to the pandemic and increased benefit payment as a result of the retirement of a long-time employee with significant account balance. In 2019, net position increased $483,666 due to strong economic growth.

Assets	2020	2019	$ Change	% Change
Investments, at fair value	$ 2,136,136	$ 2,486,995	$ (350,859)	-14.11%
Cash, receivables and other	54,722	52,743	1,979	3.75%
Total Assets	2,190,858	2,539,738	(348,880)	-13.74%
Liabilities	-	-	-	-
Fiduciary Net Position				
Restricted for Pension	$ 2,190,858	$ 2,539,738	$ (348,880)	-13.74%

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A summary of the change in net position of the Pension Trust Fund for the years ended December 31, 2020 and 2019 is as follows:

	2020	2019	$ Change	% Change
Additions:				
Employer contributions	$ 164,348	$ 143,807	$ 20,541	14.28%
Net investment income	366,416	494,648	(128,232)	-25.92%
Interest income on notes receivable	2,753	3,127	(374)	-11.96%
Total additions	533,517	641,582	(108,065)	-16.84%
Deductions:				
Benefits paid	869,721	151,937	717,784	472.42%
Administrative expenses	12,676	5,979	6,697	112.01%
Total deductions	882,397	157,916	724,481	458.78%
Net increase (decrease) in net position	$ (348,880)	$ 483,666	$ (832,546)	-172.13%

Request for Information

Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Trustees, Johnson County Profit Sharing Plan, 740 FM 3048, Joshua, Texas 76058.

JOHNSON COUNTY PROFIT SHARING PLAN

STATEMENT OF FIDUCIARY NET POSITION

As of December 31, 2020

	Pension Trust Fund
ASSETS	
Investments at fair value	
Mutual funds	$ 2,136,136
Receivable	
Employer contributions	11,927
Notes receivable from participants	42,795
TOTAL ASSETS	2,190,858
LIABILITIES	-
FIDUCIARY NET POSITION	
Net position restricted for pension	2,190,858
TOTAL FIDUCIARY NET POSITION	$ 2,190,858

The accompanying notes are an integral part of this statement.

JOHNSON COUNTY PROFIT SHARING PLAN
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
For the Year Ended December 31, 2020

		Pension Trust Fund
ADDITIONS		
Employer contributions	$	164,348
Net investment income (loss)		366,416
Interest income on notes receivable from participants		2,753
Total additions		533,517
DEDUCTIONS		
Benefits paid		869,721
Administrative expenses		12,676
Total deductions		882,397
Net increase (decrease) in net position		(348,880)
FIDUCIARY NET POSITION		
Beginning of year		2,539,738
End of year	$	2,190,858

The accompanying notes are an integral part of this statement.

NOTE A – DESCRIPTION OF PLAN

Johnson County Profit Sharing Plan (the "Plan") is an employee retirement plan established by Johnson County Special Utility District. The Plan is administered by two Plan Trustees, all of whom are appointed by the District's Board of Directors. The Plan is a single-employer defined contribution plan. The District's Board of Directors is responsible for establishing benefits and approving all Plan amendments.

General

The Plan is a qualified deferred profit sharing plan established under the provisions of the Internal Revenue Code (IRC). It covers all employees of Johnson County Special Utility District (the "District") who have completed one year of continuous service in which they have completed 1,000 hours of continuous service and are age twenty-one or older. Significant administrative expenses are paid by the Plan.

Contributions

The District's contributions to the Plan are made biweekly based upon the calculated District amount. In accordance with IRC provisions, contributions are not taxed until benefits are paid. The amount of the District's contributions is discretionary and is determined by the Distriet each plan year. For 2020, the District contributed to the Plan an amount equal to 11% of each participant's eligible compensation. The District's 11% contribution is contingent upon the employee making at least 4% contribution to the Johnson County 457 Plan, a separate retirement plan sponsored by the District. The Plan currently offers several mutual funds as investment options for participants.

Participant Accounts

Each participant's account is credited with the participant's contribution and allocations of Plan earnings and charged with an allocation of administrative expenses not absorbed by the Plan Sponsor. Allocations are based upon account balances using the daily valuation method, as defined in the plan. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

Vesting

Participants are vested in the employer's contribution based on years of continuous service. A participant is vested according to the following schedule:

Years of Service	Percentage
Less than 3	0%
3	20%
4	40%
5	60%
6	80%
7	100%

NOTE A – DESCRIPTION OF PLAN (continued)

Forfeited Accounts

Forfeitures are retained in the Plan and used to reduce future District contributions and administrative expenses. Forfeitures of $25,680 were used to reduce the District's nonelective contributions. At December 31, 2020, the forfeiture account has a balance of $8,750.

Participant Loans

Participants may borrow from their account a minimum of $1,000 up to a maximum amount equal to the lesser of $50,000 or 50% of their vested interest in the Plan. The loans are secured by the balance in the participant's account and the interest rate is based on prime rate plus or minus specific adjustment factor selected for the plan, or commercially reasonable rate of interest. Principal and interest are paid ratably through biweekly payroll deductions.

Payment of Benefits

Upon the participant's reaching Normal Retirement Age, termination of service, or the participant's death, a participant may receive the value of the vested interest in their account as a lump-sum distribution as soon as administratively practicable following the participant's severance from employment.

NOTE B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting

The financial statements of the Plan are prepared under the accrual basis of accounting. Employer contributions are recognized in the period that the District reports compensation for the employee, which is when contributions are legally due.

Basis of Presentation

The financial statements are organized on the basis of fund. The Plan is considered a fiduciary fund. The Pension Trust Fund reports the resources held in trust for the Plan members and beneficiaries.

Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires the Plan administrator to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results may differ from those estimates.

Investment Valuation and Income Recognition

The Plan's investments are stated at fair value. Quoted market prices are used to value investments.

Purchases and sales of securities are recorded on a trade-date basis. Interest income is recorded on the accrual basis. Dividends are recorded on the ex-dividend date.

NOTE B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Fair Value of Financial Instruments

The following methods and assumptions were used by the Plan in estimating the fair value of its financial instruments:

Cash – The carrying amount reported in the statement of net assets available for benefits approximates fair value because of the short term maturity of those instruments.

Investments – The fair value of investments in mutual funds and money market accounts is based on quoted market prices in active markets.

Contribution receivable – The carrying amount reported in the statement of net assets available for benefits approximates fair value because of the short maturity of those instruments.

NOTE C – CONCENTRATION OF CREDIT RISK - INVESTMENTS

Concentration of credit risk is the risk of loss attributed to the magnitude of the Plan's investment in a single issuer. The Plan places no limit on the amount the Plan may invest in any one issuer. The following mutual fund investments represent 5% or more of the Plan's total fiduciary net position at December 31, 2020:

	Number of Shares	Fair Value
American Funds Fundamental Investors Fund Class A	2,188.374130	$ 151,304
American Funds Growth Fund of America Fund Class A	3,767.621025	254,653
American Funds Investment Company of America Fund Class A	3,863.958911	171,561
American Funds Washington Mutual Fund Class A	3,540.526995	177,664
American Funds Capital World Growth & Income Fund Class A	2,807.437348	166,678
American Funds Europacific Growth Fund Class A	2,279.503881	157,970
American Funds SmallCap World Fund Class A	4,026.261053	330,033
American Funds New World Fund	1,470.058830	129,233

NOTE D – FAIR VALUE OF INVESTMENTS

The Plan categorizes its fair value measurements within the fair value hierarchy as established by generally accepted accounting principles. These principles recognize a three-tiered fair value hierarchy, as follows:

- Level 1: Investments with values based on quoted prices (unadjusted) for identical assets in active markets at the measurement date.
- Level 2: Investments with inputs (other than quoted prices included within level 1) that are observable for an asset, either directly or indirectly.
- Level 3: Investments classified as Level 3 have unobservable inputs for an asset and may require a degree of professional judgment.

NOTE D – FAIR VALUE OF INVESTMENTS (continued)

At December 31, 2020 the Plan has the following recurring fair value measurements:

	Fair Value	Quoted Prices in Active Markets Identical Assets (Level 1)
Mutual Funds	$ 2,136,136	$ 2,136,136

NOTE E – PLAN TERMINATION

Although it has not expressed any intent to do so, in the event the Plan is terminated by Johnson County Special Utility District, the rights of all participants are to be frozen as of the date of the Plan's termination. The Plan Administrator or Trustee shall distribute to participants and beneficiaries all deferred compensation as soon as reasonably practicable following termination.

NOTE F – RISKS AND UNCERTAINTIES

The Plan invests in various investment securities. Investment securities are exposed to various risks such as interest rate, market, and credit risks. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in the values of investment securities will occur in the near term and that such changes could materially affect participants' account balances and the amounts reported in the statement of fiduciary net assets.

NOTE G – FOREIGN CURRENCY RISK

Foreign currency risk is the risk that changes in exchange rates will adversely affect the fair value of an investment. The Plan's diversified selection of funds encourages the participants to employ diversification, asset allocation, and quality strategies to minimize risks. Each participant is responsible for determining the risks and commensurate returns of their portfolio. At December 31, 2020, the Plan had the following assets invested in foreign stocks at fair value.

	Dollar Alocation Invested in Foreign Stocks	Percentage of Horldings to Investments
American Funds Capital World Growth & Income Fund Class A	$ 166,678	7.80%
American Funds Europacific Growth Fund Class A	157,970	7.40%
American Funds New Perspective Fund Class A	97,916	4.58%
American Funds New World Fund Class A	129,233	6.05%
American Funds SmallCap World Fund Class A	330,033	15.45%
	$ 881,830	41.28%

NOTE H – SUBSEQUENT EVENTS

The COVID-19 outbreak in the United States has caused business disruption through mandated and voluntary closings of businesses. While the disruption is currently expected to be temporary, there is a considerable uncertainty around the duration of the closings. However, the related financial impact on the District and the duration cannot be estimated at this time.

The Plan has evaluated subsequent events through September 8, 2021, the date the financial statements were available to be issued.

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DRAFT

JOHNSON COUNTY PROFIT SHARING PLAN
SCHEDULE OF MUTUAL FUND INVESTMENTS
December 31, 2020

American Funds (All Class A):	Number of Shares	Current Value
Balanced Fund	1,543.373486	$ 46,625
Capital Income Builder Fund	1,086.357232	68,419
Income Fund of America	1,153.531786	27,177
High Income Trust Fund	2,144.727362	21,747
Bond Fund of America	5,596.749143	77,179
AMCAP Fund	1,282.470920	50,863
American Mutual Fund	211.240888	9,426
Fundamental Investors Fund	2,188.371413	151,304
Growth Fund of America	3,767.621025	254,653
Investment Company of America Fund	3,863.985911	171,561
Washington Mutual Fund	3,540.526995	177,664
Capital World Growth & Income Fund	2,807.437348	166,678
Europacific Growth Fund	2,279.503881	157,970
New Perspective Fund	1,617.905053	97,916
New World Fund	1,470.058830	129,233
SmallCap World Fund	4,026.261053	330,033
2020 Target Date Retirement Fund	543.735094	7,503
2030 Target Date Retirement Fund	1.006646	17
2035 Target Date Retirement Fund	196.256329	3,518
2045 Target Date Retirement Fund	142.947255	2,730
2050 Target Date Retirement Fund	279.059977	5,249
2055 Target Date Retirement Fund	86.699042	2,052
2060 Target Date Retirement Fund	496.502509	7,860
AB Global Bond Fund	2,048.231505	17,799
Pimco Funds BNMA and Government Sec Fund	164.753795	1,888
MassMutual Select TRP/LS Blue Chip Growth Fund	3,095.351751	92,953
MassMutual Guaranteed Interest Account	5,569.054443	56,119
		$ 2,136,136

Agenda Item #7

October 19, 2021

To: JCSUD District Board
From: Pete Kampfer

Subject: Consider Nominations and Appointment of Two JCSUD Directors to Fill Two Positions on the BRPUA Board

JCSUD

Agenda Item 7

For District Board Decision
October 19, 2021

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

Subject: Consider Selection and Authorization of Two JCSUD Directors to Fill Two Positions on the BRPUA (2:3) Biennial Rotation Between the Sponsor Representatives Serving on the PUA Five-Member Board.

Background: Biennially, in October, there is a rotation between the sponsor representatives serving on the PUA five-member Board. Beginning October 27, JCSUD will have only two representatives on the PUA Board. The nominations are now open for our PUA Board of Director representatives.

Recommendation: Conduct nominations from within the JCSUD Board of Directors to fill the two referenced positions on the five-member PUA Board.

Agenda Item #8

October 19, 2021

To: JCSUD District Board
From: Pete Kampfer

Subject: Consideration and/or Action of Second Draft of the JCSUD 2022 Annual Budget

Agenda Item #8
For District Board Decision
October 19, 2021

To: The Board of Directors

From: Pete Kampfer, General Manager

Subject: Budget Workshop - Discuss the proposed Second Draft of the 2022 District Budget.

Background:
One of the General Manager's primary duties is to prepare and propose to the Board of Director's a financial business plan for District. The budget submittal requirements contained in the Water Code and Texas State Law provide both guidance and the framework for this duty.

The following attached budget reflects months of diligent work on the part of Johnson County Special Utility District staff, both internally and in collaboration with the Board of Directors. It is critical to our success that we communicate what we are doing and our reasons for doing it. This annual budget reflects fiscal responsibility to maintain water rate stability all while applying strategic planning to manage growth and implement capital improvements in a timely basis. It is what JCSUD accomplishes every day besides delivering uninterrupted drinking water supply to meet the daily demand among an estimated 55,000 population.

The JCSUD Board of Directors that serve to represent the best interest of our retail and wholesale customers, deserve special appreciation in volunteering their time to serve JCSUD.

As a result, it is my privilege to place before the Board a second draft copy of the 2022 Annual Budget.

Recommendation: Board to discuss and approve the second submitted draft 2022 District Budget byDecember of 2021.

October 19, 2021

To: Board of Directors and District Customers

Subject: Draft 2022 Johnson County Special Utility District Annual Budget

The following attached budget reflects months of diligent work on the part of Johnson County Special Utility District staff, both internally and in collaboration with the Board of Directors. It is critical to our success that we communicate what we are doing and our reasons for doing it. This annual budget reflects fiscal responsibility to maintain water rate stability all while applying strategic planning to manage growth and implement capital improvements in a timely basis. It is what JCSUD accomplishes every day besides delivering uninterrupted drinking water supply to meet the daily demand among an estimated 55,000 population.

The JCSUD Board of Directors that serve to represent the best interest of our retail and wholesale customers, deserve special appreciation in volunteering their time to serve JCSUD. The Board's sound actions based on well grounded management practices to implement timely projects, programs, and good policy.

Sincerely,

Peter Kampfer
General Manager

740 FM 3048 • P.O. Box 1390 • Joshua, TX 76058
(817) 760-5200 • Fax (817) 760-5238

JCSUD
JOHNSON COUNTY
SPECIAL UTILITY DISTRICT

DRAFT #2
2022 ANNUAL BUDGET

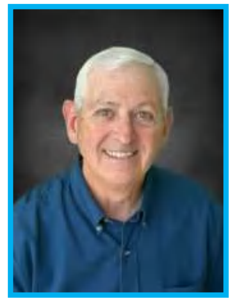
740 FM 3048 • Joshua, TX 76058 • www.JCSUD.com • (817) 760-5200

JCSUD

2021 Board of Directors

Harry Shaffer
President

Glen Walden
Vice-President



Ronnie Nichols
Secretary/Treasurer

Eric Baze
Director

Mike Bowles
Director

Gary Giesen
Director

Gene Petross
Director

JCSUD MANAGEMENT TEAM

General Manager	**Pete Kampfer, C.P.M.**
Deputy GM — Operations and Development	**Dana Collier**
Deputy GM — Finance and Service	**Josh Howard**
District Engineer	**Jeremiah Bihl, P.E.**

Communications	Sarah Bauman, PCED
Human Resources	Adina Reed
Wastewater Operations	James Lyles
Water Operations	Tyler Lyles

MISSION:
JCSUD's Constancy of Purpose to maximize value-added-work will ensure all its customers continually receive potable water effectively, efficiently and economically.

VISION:
JCSUD will become Texas' preeminent Special Utility District by consistently fulfilling mandates to supply potable water in a safe, timely and environmentally compliant manner. Dedicated to innovation, stewardship, collaboration, and excellent customer service.

STRATEGIC GOALS:

1. **Water Resources Management** – Effectively managing the stewardship of current and future water resources.

2. **Asset Management and Operational Optimization** – Innovating and optimizing our approach to managing all our assets and operations.

3. **Financial Strength and Resiliency** – Ensuring financial viability now and in the future.

4. **Customer and Stakeholder Relationships** – Enhancing the quality and effectiveness of our relationships in the communities we serve.

5. **Professional Development** – Enhancing the skills and capabilities of our highly qualified workforce.

Reference Pages 104 to 119 of this document.

2022 Preliminary Budget

Table of Contents

JCSUD

EXECUTIVE SUMMARY

JCSUD

2022 BUDGET Highlights and Significant Items

2022 Budget Highlights

The operating budget proposed for 2022 is $3.34 Million over expenses and debt service coverage. This net surplus is designated to be applied to the CIP program.

Total Income at $26.1 million, is trending favorably with an increase of 48% over Total Income five years ago. Total Operating Expense is $17.8 million. Overall, the 2022 Total Income (revenue over expenses before depreciation) budget is $8.3 million

Water Sales for the 2022 budget increases $1.59M more over last year projected with an estimate of 1065 new connections added in 2022. It is evidence that growth is a significant factor for the positive trend in year-over-year increasing collections. Also, there is an increase in wholesale collections. It is projected to be about $1.68 million in 2022. Today it represents about 10% of total water sales. There is an 51% increase over wholesale collections five years ago.

Likewise, growth accounts for System Development Fee collections to increase at 55% (average annual) over the last five years. In preparation for future Capital Improvement Projects, $250,000 is transferred annually to a reserve fund for future wastewater and meter projects.

Significant Items:

a. The Water Purchase budget has increased from the 2021 Amended Budget with a projected increase in water demand due to growth and increased wholesale water sales. The City of Mansfield source usage is expected to increase with this projected increase in water demand but with close oversight of maintaining our peaking factor around a 1.0. The BRPUA will remain a peaking source of water.

b. The budget reflects an 9% increase to staff count: 5 additional employees from the 2021 Amended Budget, increasing from 55 to 60 employees.

c. Employee Benefits – TML is changing insurance carriers for 2022 and no longer offers our current plan through Texas Healthcare. With the new plan through Blue Cross and Blue Shield for 2022, we will be able to lower costs for our employees and offer competitive benefits. The plan costs are increasing 13% for medical while the other benefit costs remain the same. The HSA Plan will be replaced with a PPO with a copay with the District paying 100% for the employee and family. This will be a significant improvement to our Benefit plan.

d. CIP funding coming from the operational surplus is $3.34 million. The 2022 CIP projected need is $4 million. According to the CIP budget, there is appropriate reserves to draw from to cover the difference.

JCSUD HISTORICAL FINANCIALS PROFILED

It's worth observing the District's progress over the last five years:

2017 Actual vs. 2022 Budgeted Statistics

	2017	2022	
Total Revenue	$17.6M	$26.1M	48% increase
Total Expense	$16.0M	$20.8M	30% increase
Total Accounts	15106	18867	25% increase
Total Sales	1,372MG	1,672MG	25% increase
Employees	38	60	58% more workforce

Regarding capital spending, JCSUD has implemented some $40 million in system improvements over the last ten years. About half was dedicated to extending 12 miles of 30" transmission supply line in 2012-13 to transport purchased water from the City of Mansfield. About $15 million covers design/construction cost for new waterlines, implementing smart-meter technology, and various other key system improvements. About 8% ($3 million) accounts for wastewater collection system and plant upgrades.

In 2018, JCSUD obtained a $22 million low interest loan (1.3% effective rate) from the Texas Water Development Board. Construction begins in 2020 on this TWDB loan project which addresses needs at 22 different sites in the distribution system as identified in the District's Master Plan.

In 2021, JCSUD will obtain a $8 million Revenue Bond to cover the construction of a one million gallon elevated storage tower at Plant 8.

Recent Capital Improvement Projects

AMI and Smart-meter conversion

Deployment of this project began in 2019. AMI is rapidly the up-and-coming new standard among public water systems and other utilities around the country for the same good reasons. AMI platforms from a specialized data management software system that integrates with new "smart meters." Converting JCSUD over to the AMI system will enhance customer service and improve the overall efficiency in the meter reading and billing process. To date, the project is about 99% complete. Completion is expected to be in late 2021.

$22M Bond Project

The $22M waterline extension project began construction in the summer of 2020 and will upgrade 100,654 LF of water lines throughout the system. The bond project will improve water supply in some areas of the system while also providing fire hydrants. To date, the project is approximately 72% complete. Completion is expected in early 2022.

Community Development Grant Project

This waterline extension project is a 6-inch pipe for 11,260 feet. The District submitted the grant application in February 2017. The grant consultant indicates that JCSUD qualifies for funding, but the final confirmation is not yet complete. The Texas Department of Agriculture administers this $275,000 grant through the Community Development Block program as federal HUD dollars are distributed throughout the states. The grant calls for JCSUD's to participate with fractional matching funds depending on total construction cost. The estimated completion date is late 2021.

Wastewater Capital Improvement Projects

The Gunn Court Lift Station Force Main project replaced 60 feet of 4-inch PVC with 6-inch PVC. This project began in December 2020 and was completed in January 2021.

Sweetbriar line replacement project consists of 150 LF of 8-inch sanitary sewer line along Sweetbriar Place in Joshua. This project is to begin in late 2021, with an estimated completion date in early 2022.

Water Capital Improvement Projects

Mountain Valley Country Club Phase 1 AC Pipe Replacement project consists of

2,949 LF of 8-inch waterline along Ridgeway Road and Edgehill Drive in Joshua, TX. This project began construction in June 2021 and will be completed in late 2021.

25-03-01 E. CR 405 project consists of approximately 2100 LF of 6-inch waterline along E. CR 405. This project is projected to begin in late 2021 with completion in early 2022.

25-24-02 CR 206 project consists of 1,614 LF of 8-inch waterline along CR 206. This project is projected to begin construction in October 2021 with completion in December 2021.

Plant 8-1 M Elevated Tank Project

The Plant 8- 1M Elevated Tank project is 1500 LF of 20-inch pipe and 5,000 LF of 24-inch pipe within the Plant 8 Pressure Plane. The project will also include the installation of a 1-million-gallon storage tank. The Plant 8 project will enhance elevated capacity for Pressure Plane 8, allowing growth to come onto the water system.

Water/Wastewater Master Plan Update

The 2021 water system Master Plan was updated to the best plan for capital projects needed in 5-year increments for the next 15 years and accepted for approval in February 2021. Changes in growth patterns and growth rates impact the timing of implementing projects. Likewise, the District maintains a sewer system Master Plan for the Joshua area of the system. Master planning enables the District to plan best for needed collection system improvements and evaluate the timing of treatment plant improvements for better efficiency and accommodating growth.

EHT is expected to complete the wastewater master plan in October 2021.

In June 2021, a Request for Qualifications (RFQ) was issued for an updated water master plan. Kimley-Horn was selected as the engineer of record. Kimley-Horn has begun compiling the needed information for the water master plan and is estimating to have the water master plan completed in 2022.

During 2022, the District will conduct assess the potential use of impact fees instead of System Development Fees. This study will analyze the need impact fees and expand capital improvement project tracking over multi-year projects and dedication of funds.

CONCLUSION

It is critical to our success that we communicate what we are doing and our reasons for doing it. Communication is a continual process, whereby trust is earned by receiving input and feedback to issues before decisions are made. Consistent with the goal to increase communication and trust, we have fully attempted to prepare the budget consistent with the information previously presented and inclusive of feedback we have received. The Budget-Finance Committee and I would like to thank the JCSUD Staff for their assistance, which was essential in the drafting of this Budget.

This financial update reflects fiscal responsibility to maintain water rate stability all while applying strategic planning to manage growth and implement capital improvements in a timely basis. It is what JCSUD accomplishes every day besides delivering uninterrupted drinking water supply to meet the daily demand among an estimated 55,000 population.

The JCSUD Board of Directors that serve to represent the best interest of our customers, deserve special appreciation in volunteering their time to serve JCSUD. The Board's good actions are based on sound management practices to implement timely projects, programs, and good policy.

Respectfully Submitted,

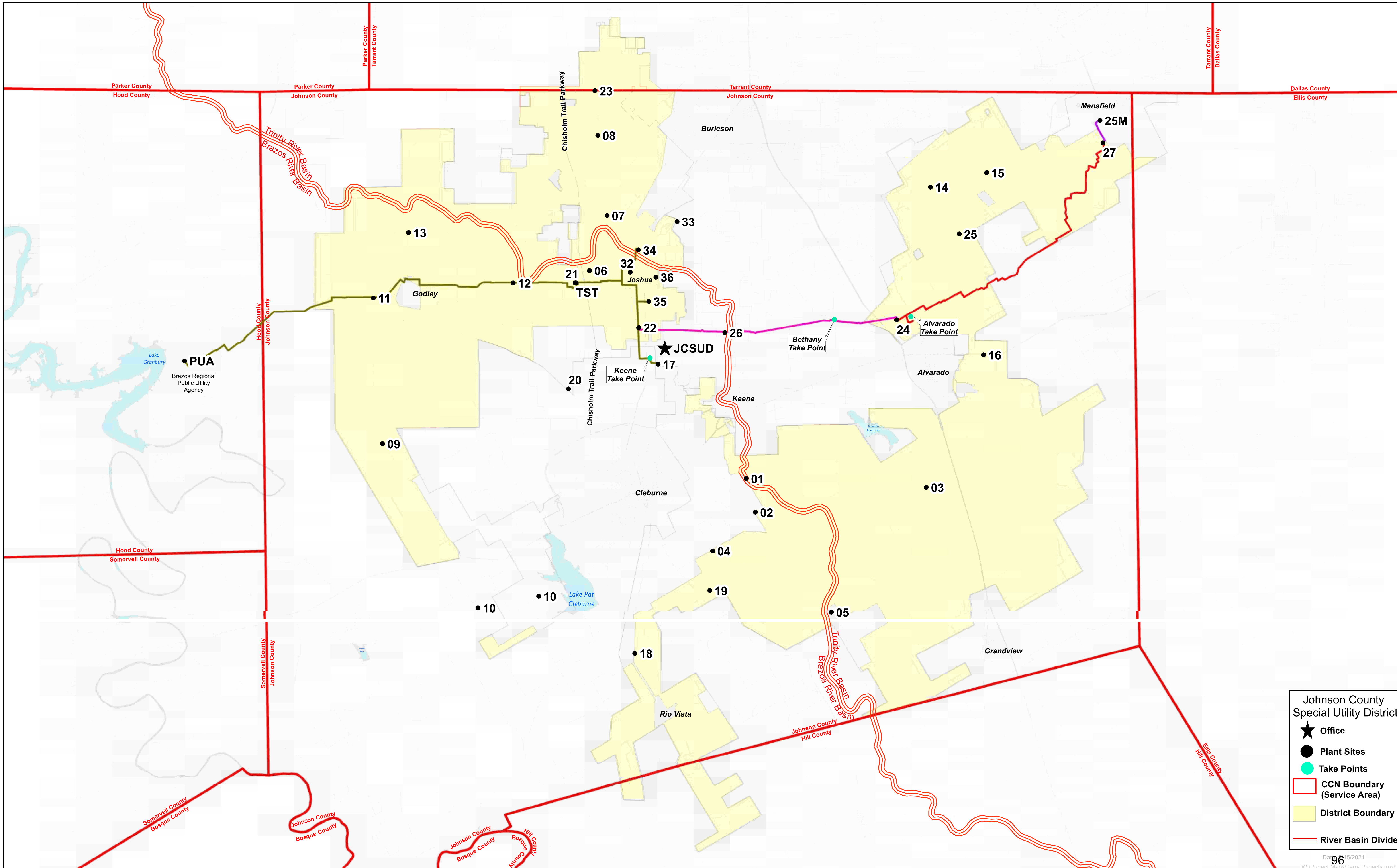
Peter Kampfer

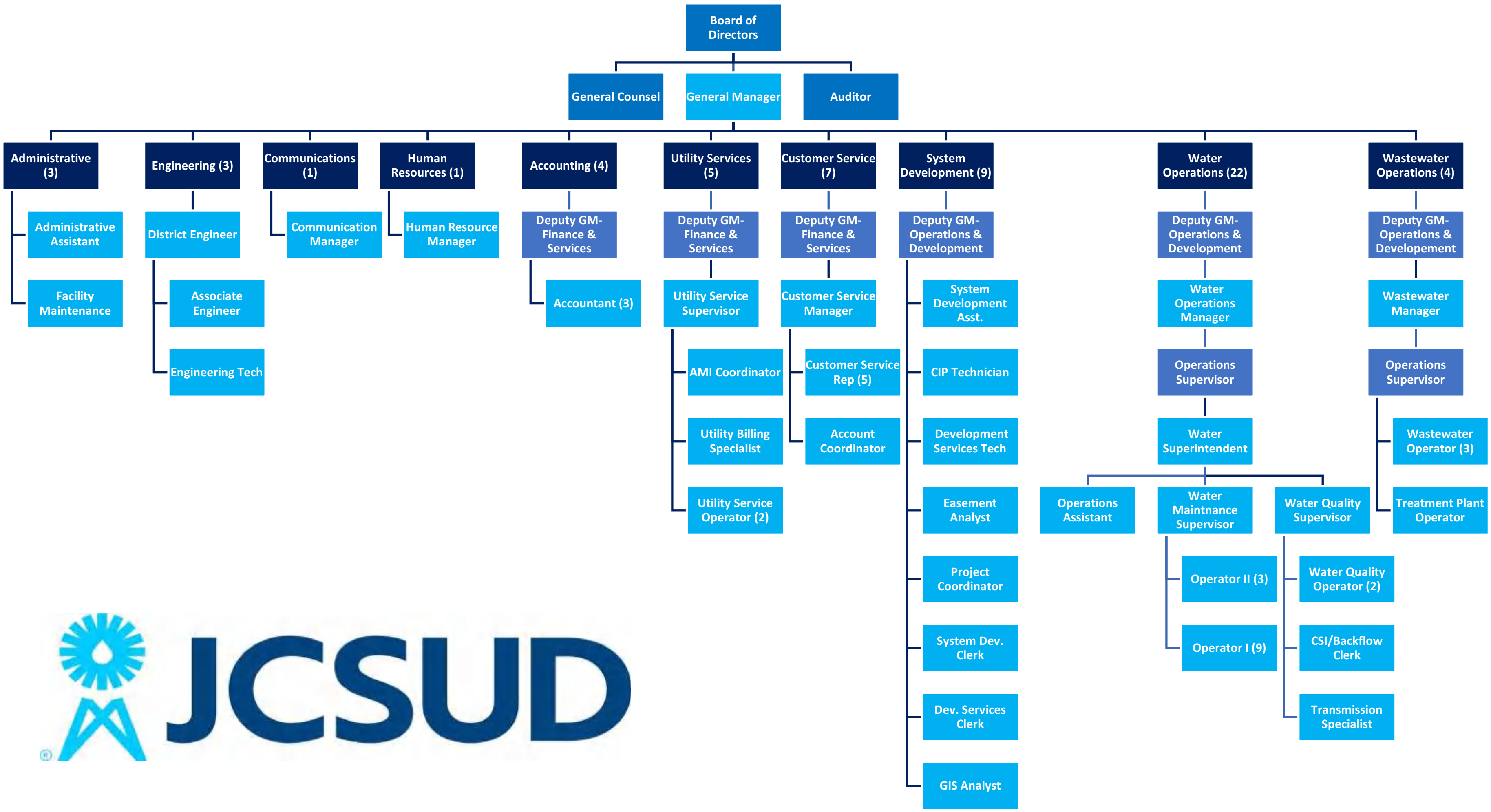
GM

JCSUD

DISTRICT INFORMATION

Johnson County Special Utility District





60 Proposed Employees

Johnson County Special Utility District

Department	2021 Amended Positions	2022 Proposed Positions
Administration	General Manager	General Manager
	Administrative Assistant	Administrative Assistant
		Facility Maintenance (Moved from Operations)
Communications	Communications Manager	Communications Manager
Human Resources	Human Resource Manager	Human Resource Manager
Finance	Finance Manager	Deputy GM - Finance & Service
	Accountant I	Accountant
	Accountant II	Accountant - Accounts Payable
		Accountant
Customer Service	Customer Serv. Manager	Customer Serv. Manager
	Customer Service Rep.	Customer Service Rep.
	Customer Service Rep.	Customer Service Rep.
	Customer Service Rep.	Customer Service Rep.
	Customer Service Rep.	Customer Service Rep
	Customer Service Rep	Customer Service Rep
	Customer Service Rep	Account Coordinator (title change)
Utility Services	Utility Services/Billing Supervisor	Utility Services Supervisor
	Customer Relations Specialist	Utility Billing Specialist (title change)
	Utility Services Operator	Utility Services Operator
	Utility Services Operator	Utility Services Operator
	AMI Coordinator	AMI Coordinator
System Development	System Devlpmt. Manager	Deputy GM - Operations & Development
	System Devlpmt. CIP Coordinator	Project Coordinator
	Sys. Development Asst.	Sys. Development Asst.
	Sys. Development Clerk	Sys. Development Clerk
	Dev. Services Technician	Dev. Services Technician
	Easement Analyst (Moved from CSR)	Easement Analyst
	Dev. Services Clerk	Project Support Specialist (Title Change)
	Sys. Development CIP Technician	Sys. Development CIP Technician
		GIS Analyst - New
Engineering	District Engineer	District Engineer
		Associate Engineer
		Engineering Tech
Water	System Operations Manager	Water Operations Manager
	System Operations Supervisor	Operations Supervisor
	Operations Assistant	Operations Assistant
	Water Superintendent	Water Superintendent
	Water Loss Specialist	
	Water Maint. Supervisor	Water Maintenance Supervisor
	Water Operator II	Water Operator II
	Water Operator II	Water Operator II
	Water Operator II	Water Operator II
	Water Operator I	Water Operator I
	Water Operator I	Water Operator I
	Water Operator I	Water Operator I
	Water Operator I	Water Operator I
	Water Operator I	Water Operator I
	Water Operator I	Water Operator I
	Water Operator I	Water Operator I
	Water Operator I	Water Operator I
	Water Operator I	Water Operator I
	Water Quality Supervisor	Water Quality Supervisor
	Water Quality Operator	Water Quality Operator
		Water Quality Operator (title change)
	Transmission Specialist	Transmission Specialist
	CSI/Backflow Clerk (Moved from CSR)	CSI/Backflow Clerk
	Facility Maintenance (Moved from Operations)	
Wastewater	Wastewater Superintendent	Wastewater Operations Manager
	Wastewater Operator	Wastewater Operator
	Wastewater Operator	Wastewater Operator
		Wastewater Operator
	Wastewater Treatment Plant Operator	Wastewater Treatment Plant Operator
	55	**60**

Budget Procedures

Budget Document

Johnson County Special Utility District is an organization as set forth under the terms and conditions of Article XVI, Section 59 of the Texas Constitution and Chapters 49 and 65 of the Texas Water Code and operates pursuant to Texas law and the regulation and authority of the Texas Commission on Environmental Quality.

The District's fiscal year runs from January 1st to December 31st. Each Department Head turns in a line item budget proposal to the Finance Manager. The General Manager reviews it with the Finance Manager and begins revenue projections based on historical figures, future trends, and the economic climate. The General Manager then works with the Finance Manager in finalizing a proposed budget to present to the Board of Directors. There are a series of committee meetings and workshops conducted to review the proposed budget. These are held in September and October. The committee meetings are conducted with the budget committee, while workshops are conducted with the entire board prior to the monthly board meeting. All workshops are open to the public and are advertised according to Texas Open Meetings Act. The workshops are organized so that the Board has sufficient time and insight into the District's operating and capital expenditures.

Basis for Budgeting

The District has one major fund (fund 02) which is an Enterprise Fund. The District refers to this fund as the *General Fund* of the District. The District chooses to track its annual CIP project expenditures in a separate Capital Improvement Fund (fund 04). The District creates additional funds as for various projects that are funded with designated funds other than the general fund.

The General Manager has the authority to reallocate any line item within departments. The budget can be further amended with Board approval.

JCSUD

GENERAL FUND

General Fund

The District's General Fund is an Enterprise Fund. This fund uses the accrual method of accounting. It is used to account for operations that are financed and operated in a manner similar to private business enterprises-where the intent of the governing body is that the costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or the governing body has decided periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes. The Enterprise Fund has twelve departments

Director (10)	**Non-Departmental (19)**
Administration (12)	**Water Systems (21)**
Communication (13)	**Wastewater Systems (23)**
Human Resources (14)	**Utility Services (27)**
Finance (16)	**System Development (31)**
Customer Service (18)	**Engineering (33)**

Capital Asset Policy

Capital assets are recorded at cost if purchased or constructed. Donated capital assets are recorded at their acquisition value at the date of donation. Furniture and fixture assets with a cost of $1,000 or more and a useful life greater than three years will be capitalized. All other assets with a cost of $10,000 or more and a useful life greater than three years will be capitalized. The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized.

Major outlays for capital assets and improvements are capitalized as projects are constructed. Interest incurred during the construction phase of capital assets of proprietary fund is included as part of the capitalized value of the assets constructed.

Capital assets are depreciated using the straight-line method over the following estimated useful lives:

Buildings and building improvements 5 – 40 years
Water system 5 – 40 years
Sewer system 5 – 40 years
Equipment, furniture and fixtures 3 – 20 years

2022 Draft Budget

10/21/2021

REVENUE

Category	Account	Description	2022 Proposed Budget	2021 Projected	2021 Amended Budget	2020 Actual	2019 Actual	2018 Actual	2017 Actual
WATER SALES OPERATIONS	02-00-4111-00	WATER SALES - UTILITY	$ 16,484,867.01	$ 14,893,613.73	$ 14,633,937.84	$ 14,815,849.22	$ 13,733,858.04	$ 13,791,127.94	$ 12,665,864.32
WATER SALES OPERATIONS	02-00-4113-00	WATER SALES - WHOLESALE	$ 1,676,053.83	$ 1,650,485.60	$ 1,604,462.30	$ 1,433,125.34	$ 1,523,139.55	$ 1,461,996.40	$ 1,110,320.46
WATER SALES OPERATIONS	02-00-4115-00	WATER SALES - HYDRANT	$ 115,000.00	$ 75,768.76	$ 72,000.00	$ 77,930.65	$ 76,339.41	$ 108,974.66	$ 70,481.22
WATER SALES OPERATIONS	02-00-4119-00	WATER SALES - PENALTIES	$ 230,000.00	$ 195,000.00	$ 215,000.00	$ 198,140.25	$ 231,823.65	$ 230,181.03	$ 222,090.16
SEWER SALES OPERATIONS	02-00-4212-00	SEWER SALES - UTILITIES	$ 1,475,000.00	$ 1,414,871.72	$ 1,392,000.00	$ 1,458,193.35	$ 1,377,727.62	$ 1,253,737.80	$ 1,220,854.63
SEWER SALES OPERATIONS	02-00-4214-00	SEWER SALES - PENALTIES	$ 30,000.00	$ 27,000.00	$ 30,000.00	$ 28,195.80	$ 30,534.95	$ 24,509.04	$ 20,797.79
SEWER SALES OPERATIONS	02-00-4216-00	SEWER SALES - COLLECTION FEES	$ 45,000.00	$ 40,786.83	$ 40,000.00	$ 36,729.50	$ 35,285.97	$ 27,935.75	$ 24,078.78
SEWER SALES OPERATIONS	02-00-4218-00	SEWER SALES - INSPECTION FEES	$ 5,000.00	$ 5,100.00	$ 4,800.00	$ 7,700.00	$ 4,325.00	$ 3,150.00	$ 3,000.00
SEWER SALES OPERATIONS	02-00-4220-00	SEWER SALES - INTERCEPTOR FEES	$ 13,000.00	$ 12,825.00	$ 13,200.00	$ 11,900.00	$ 11,225.00	$ 10,450.00	$ 9,525.00
CHARGES AND FEES	02-00-4311-00	CHARGES - LOCK	$ 80,000.00	$ 78,076.20	$ 76,000.00	$ 69,550.00	$ 75,750.00	$ 77,980.00	$ 76,389.05
CHARGES AND FEES	02-00-4313-00	CHARGES - NSF	$ 3,000.00	$ 2,300.00	$ 3,900.00	$ 2,225.00	$ 4,300.00	$ 5,425.00	$ 3,375.00
CHARGES AND FEES	02-00-4315-00	CHARGES - SERVICE	$ 100,000.00	$ 91,463.56	$ 86,900.00	$ 102,499.73	$ 87,404.76	$ 96,004.00	$ 81,066.00
CHARGES AND FEES	02-00-4319-00	FEES - AFTER HOURS	$ 6,600.00	$ 6,300.00	$ 6,200.00	$ 4,400.00	$ 7,400.00	$ 6,150.00	$ 4,200.00
CHARGES AND FEES	02-00-4321-00	FEES - C/C CONVENIENCE	$ -	$ -	$ -	$ 616.04	$ 2,263.89	$ 2,242.45	$ 954.92
CHARGES AND FEES	02-00-4327-00	FEES - INTEREST INDICATION	$ 65,000.00	$ 64,000.00	$ 40,000.00	$ 66,098.00	$ 43,420.50	$ 39,742.45	$ 35,440.00
CHARGES AND FEES	02-00-4323-00	FEES - INSTALLATION	$ 550,000.00	$ 520,000.00	$ 400,000.00	$ 532,632.95	$ 321,769.78	$ 339,539.39	$ 232,548.05
CHARGES AND FEES	02-00-4327-00	FEES - LATE PAYMENTS	$ -	$ -	$ -	$ -	$ -	$ -	$ -
OTHER SOURCES	02-00-4412-00	CONTRACT WATER RIGHTS SALES	$ -	$ -	$ -	$ -	$ -	$ 84,150.00	$ 81,400.00
OTHER SOURCES	02-00-4414-00	MINERAL ROYALTY	$ 750.00	$ 750.00	$ -	$ 1,427.65	$ 3,101.78	$ 2,201.46	$ 2,175.85
OTHER SOURCES	02-00-4415-00	INTEREST INCOME	$ 30,000.00	$ 45,000.00	$ 150,000.00	$ 306,552.00	$ 895,100.99	$ 572,395.70	$ 129,393.76
OTHER SOURCES	02-00-4416-00	RENTAL INCOME	$ 180,000.00	$ 120,000.00	$ 120,000.00	$ 118,320.00	$ 115,720.00	$ 111,120.00	$ 109,020.00
OTHER SOURCES	02-00-4418-00	SALE OF ASSETS	$ 50,000.00	$ -	$ 25,000.00	$ (40,193.32)	$ 411,309.11	$ 2,526.64	$ 61,659.01
CAPITAL CONTRIBUTIONS	02-00-4511-00	CAPITAL CONTRIBUTIONS	$ 1,500,000.00	$ 1,500,000.00	$ -	$ -	$ -	$ -	$ -
CAPITAL CONTRIBUTIONS	02-00-4513-00	SYSTEM DEVELOPMENT FEES - WATER	$ 2,982,000.00	$ 2,548,800.00	$ 1,104,000.00	$ 1,943,820.00	$ 1,186,240.00	$ 1,149,665.00	$ 817,640.00
CAPITAL CONTRIBUTIONS	02-00-4515-00	SYSTEM DEVELOPMENT FEES - SEWER	$ 440,000.00	$ 394,320.00	$ 173,600.00	$ 367,040.00	$ 125,240.00	$ 132,680.00	$ 97,960.00
MISC SOURCE	02-00-4919-00	MISCELLANEOUS INCOME	$ 50,000.00	$ 52,695.37	$ 8,000.00	$ 83,239.34	$ 24,748.91	$ 67,454.95	$ 561,091.31
		TOTAL INCOME	**$ 26,111,270.84**	**$ 23,739,156.77**	**$ 20,199,000.14**	**$ 21,625,991.50**	**$ 20,328,028.91**	**$ 19,601,339.66**	**$ 17,641,325.31**

EXPENSE BY DEPARTMENT

Department	Account	Description	2022 Proposed Budget	2021 Projected	2021 Amended Budget	2020 Actual	2019 Actual	2018 Actual	2017 Actual
DIRECTORS	02-10-5422-00	OFFICE SUPPLIES	$ 300.00	$ 300.00	$ 300.00	$ -	$ -	$ -	$ -
DIRECTORS	02-10-5424-00	POSTAGE & DELIVERY	$ -	$ -	$ -	$ -	$ -	$ -	$ -
DIRECTORS	02-10-5442-00	UNIFORMS	$ 600.00	$ 600.00	$ 600.00	$ -	$ -	$ -	$ -
DIRECTORS	02-10-5498-00	OTHER SUPPLIES	$ 200.00	$ 200.00	$ 200.00	$ -	$ -	$ -	$ -
DIRECTORS	02-10-5743-00	INSURANCE	$ -	$ -	$ -	$ -	$ -	$ -	$ -
DIRECTORS	02-10-5755-00	PROFESSIONAL SERVICES	$ -	$ -	$ -	$ -	$ -	$ -	$ -
DIRECTORS	02-10-5783-00	TRAINING	$ 1,600.00	$ 1,200.00	$ 1,200.00	$ -	$ -	$ -	$ -
DIRECTORS	02-10-5785-00	TRAVEL	$ 2,500.00	$ 2,500.00	$ 2,500.00	$ -	$ -	$ -	$ -
DIRECTORS	02-10-5799-00	OTHER MISC SERVICES	$ 12,000.00	$ 12,000.00	$ 12,000.00	$ -	$ -	$ -	$ -
ADMINISTRATION	02-12-5111-00	PERSONNEL	$ 215,072.00	$ 220,000.00	$ 225,486.48	$ -	$ -	$ -	$ -
ADMINISTRATION	02-12-5121-00	OVERTIME	$ 500.00	$ 200.00	$ 500.00	$ -	$ -	$ -	$ -
ADMINISTRATION	02-12-5212-00	CONTRIBUTED, SOCIAL SECURITY	$ 13,334.46	$ 12,500.00	$ 13,853.39	$ -	$ -	$ -	$ -
ADMINISTRATION	02-12-5214-00	CONTRIBUTED, MEDICARE	$ 3,118.55	$ 3,000.00	$ 3,278.25	$ -	$ -	$ -	$ -
ADMINISTRATION	02-12-5222-00	CONTRIBUTED, RETIREMENT	$ 23,657.92	$ 15,211.32	$ 22,800.00	$ -	$ -	$ -	$ -
ADMINISTRATION	02-12-5224-00	CONTRIBUTED, HEALTH SAVINGS		$ 4,000.00	$ 7,100.00	$ -	$ -	$ -	$ -
ADMINISTRATION	02-12-5232-00	CONTRIBUTED, HEALTH INSURANCE	$ 30,316.30	$ 18,938.84	$ 31,008.63	$ -	$ -	$ -	$ -
ADMINISTRATION	02-12-5234-00	CONTRIBUTED, DENTAL INSURANCE	$ 112.92	$ 1,433.35	$ 1,500.00	$ -	$ -	$ -	$ -
ADMINISTRATION	02-12-5236-00	CONTRIBUTED, VISION INSURANCE	$ 26.79	$ 448.70	$ 520.00	$ -	$ -	$ -	$ -
ADMINISTRATION	02-12-5242-00	CONTRIBUTED, AD&D LIFE INSURANCE	$ 35.10	$ 359.11	$ 100.00	$ -	$ -	$ -	$ -
ADMINISTRATION	02-12-5244-00	CONTRIBUTED, LTD INSURANCE		$ -	$ -	$ -	$ -	$ -	$ -
ADMINISTRATION	02-12-5292-00	UNEMPLOYMENT INS, TEXAS	$ 1,147.50	$ 965.20	$ 1,300.00	$ -	$ -	$ -	$ -
ADMINISTRATION	02-12-5422-00	OFFICE SUPPLIES	$ 7,800.00	$ 7,800.00	$ 7,800.00	$ -	$ -	$ -	$ -
ADMINISTRATION	02-12-5424-00	POSTAGE & DELIVERY	$ 200.00	$ 150.00	$ 200.00	$ -	$ -	$ -	$ -
ADMINISTRATION	02-12-5428-00	SMALL TOOLS	$ 500.00	$ 727.98	$ 500.00	$ -	$ -	$ -	$ -
ADMINISTRATION	02-12-5430-00	MINOR EQUIPMENT	$ -	$ -	$ -	$ -	$ -	$ -	$ -
ADMINISTRATION	02-12-5438-00	FUEL	$ 7,000.00	$ 4,800.00	$ 6,500.00	$ -	$ -	$ -	$ -
ADMINISTRATION	02-12-5440-00	EMPLOYEE DUES & LICENSES	$ 7,200.00	$ 8,139.49	$ 7,800.00	$ -	$ -	$ -	$ -
ADMINISTRATION	02-12-5442-00	UNIFORMS	$ 1,500.00	$ 1,200.00	$ 1,800.00	$ -	$ -	$ -	$ -
ADMINISTRATION	02-12-5498-00	OTHER SUPPLIES	$ 1,500.00	$ 1,500.00	$ 1,250.00	$ -	$ -	$ -	$ -
ADMINISTRATION	02-12-5509-00	M&R - OFFICE EQUIPMENT/SOFTWARE	$ 22,000.00	$ 22,000.00	$ 23,200.00	$ -	$ -	$ -	$ -
ADMINISTRATION	02-12-5507-00	M&R - GROUNDS	$ 15,000.00	$ 30,000.00	$ 30,000.00	$ -	$ -	$ -	$ -

Department	Account	Description	2022 Proposed Budget	2021 Projected	2021 Amended Budget	2020 Actual	2019 Actual	2018 Actual	2017 Actual
ADMINISTRATION	02-12-5525-00	M&R - VEHICLES	$ 2,500.00	$ 1,250.00	$ 2,500.00	$ -	$ -	$ -	$ -
ADMINISTRATION	02-12-5703-00	ADVERTISING	$ 1,000.00	$ 1,000.00	$ 1,000.00	$ -	$ -	$ -	$ -
ADMINISTRATION	02-12-5505-00	M&R - STRUCTURES	$ 25,000.00	$ 72,000.00	$ 75,000.00	$ -	$ -	$ -	$ -
ADMINISTRATION	02-12-5727-00	COMMUNICATION	$ 1,200.00	$ 1,000.00	$ 1,200.00	$ -	$ -	$ -	$ -
ADMINISTRATION	02-12-5747-00	LEGAL SERVICES	$ 300,000.00	$ 100,000.00	$ 100,000.00	$ -	$ -	$ -	$ -
ADMINISTRATION	02-12-5753-00	LICENSES, PERMITS & FEES	$ -	$ 246.81	$ -	$ -	$ -	$ -	$ -
ADMINISTRATION	02-12-5755-00	PROFESSIONAL SERVICES	$ -	$ -	$ -	$ -	$ -	$ -	$ -
ADMINISTRATION	02-12-5761-00	PUBLIC RELATIONS	$ 20,000.00	$ 60,000.00	$ 60,000.00	$ -	$ -	$ -	$ -
ADMINISTRATION	02-12-5783-00	TRAINING	$ 1,500.00	$ 1,600.00	$ 1,500.00	$ -	$ -	$ -	$ -
ADMINISTRATION	02-12-5784-00	EE MISC EXPENSE	$ 25,000.00	$ 10,000.00	$ 10,100.00	$ -	$ -	$ -	$ -
ADMINISTRATION	02-12-5785-00	TRAVEL	$ 2,500.00	$ 4,400.00	$ 2,050.00	$ -	$ -	$ -	$ -
ADMINISTRATION	02-12-5799-00	OTHER MISC SERVICES	$ 25,000.00	$ 25,334.52	$ 27,400.00	$ -	$ -	$ -	$ -
ADMINISTRATION	02-12-5920-00	CONTIGENCY	$ 30,000.00	$ -	$ -	$ -	$ -	$ -	$ -
ADMINISTRATION	02-12-5881-00	CAPITAL - OFFICE EQUIPMENT/SOFTWARE	$ -	$ -	$ -	$ -	$ -	$ -	$ -
ADMINISTRATION	02-12-5891-00	CAPITAL - VEHICLES	$ 40,000.00	$ -	$ -	$ -	$ -	$ -	$ -
COMMUNICATIONS	02-13-5111-00	PERSONNEL	$ 78,873.60	$ -	$ -	$ -	$ -	$ -	$ -
COMMUNICATIONS	02-13-5121-00	OVERTIME	$ -	$ -	$ -	$ -	$ -	$ -	$ -
COMMUNICATIONS	02-13-5212-00	CONTRIBUTED, SOCIAL SECURITY	$ 4,890.16	$ -	$ -	$ -	$ -	$ -	$ -
COMMUNICATIONS	02-13-5214-00	CONTRIBUTED, MEDICARE	$ 1,143.67	$ -	$ -	$ -	$ -	$ -	$ -
COMMUNICATIONS	02-13-5222-00	CONTRIBUTED, RETIREMENT	$ 8,676.10	$ -	$ -	$ -	$ -	$ -	$ -
COMMUNICATIONS	02-13-5224-00	CONTRIBUTED, HEALTH SAVINGS		$ -	$ -	$ -	$ -	$ -	$ -
COMMUNICATIONS	02-13-5232-00	CONTRIBUTED, HEALTH INSURANCE	$ 7,533.84	$ -	$ -	$ -	$ -	$ -	$ -
COMMUNICATIONS	02-13-5234-00	CONTRIBUTED, DENTAL INSURANCE	$ 37.64	$ -	$ -	$ -	$ -	$ -	$ -
COMMUNICATIONS	02-13-5236-00	CONTRIBUTED, VISION INSURANCE	$ 8.93	$ -	$ -	$ -	$ -	$ -	$ -
COMMUNICATIONS	02-13-5242-00	CONTRIBUTED, AD&D LIFE INSURANCE	$ 11.70	$ -	$ -	$ -	$ -	$ -	$ -
COMMUNICATIONS	02-13-5244-00	CONTRIBUTED, LTD INSURANCE		$ -	$ -	$ -	$ -	$ -	$ -
COMMUNICATIONS	02-13-5292-00	UNEMPLOYMENT INS, TEXAS	$ 382.50	$ -	$ -	$ -	$ -	$ -	$ -
COMMUNICATIONS	02-13-5422-00	OFFICE SUPPLIES	$ 2,500.00	$ -	$ -	$ -	$ -	$ -	$ -
COMMUNICATIONS	02-13-5424-00	POSTAGE & DELIVERY	$ 500.00	$ -	$ -	$ -	$ -	$ -	$ -
COMMUNICATIONS	02-13-5438-00	FUEL	$ -	$ -	$ -	$ -	$ -	$ -	$ -
COMMUNICATIONS	02-13-5440-00	EMPLOYEE DUES & LICENSES	$ 500.00	$ -	$ -	$ -	$ -	$ -	$ -
COMMUNICATIONS	02-13-5442-00	UNIFORMS	$ 150.00	$ -	$ -	$ -	$ -	$ -	$ -
COMMUNICATIONS	02-13-5498-00	OTHER SUPPLIES	$ 500.00	$ -	$ -	$ -	$ -	$ -	$ -
COMMUNICATIONS	02-13-5509-00	M&R - OFFICE EQUIPMENT/SOFTWARE	$ 15,500.00	$ -	$ -	$ -	$ -	$ -	$ -
COMMUNICATIONS	02-13-5525-00	M&R - VEHICLES	$ -	$ -	$ -	$ -	$ -	$ -	$ -
COMMUNICATIONS	02-13-5703-00	ADVERTISING	$ 1,000.00	$ -	$ -	$ -	$ -	$ -	$ -
COMMUNICATIONS	02-13-5727-00	COMMUNICATION	$ 2,000.00	$ -	$ -	$ -	$ -	$ -	$ -
COMMUNICATIONS	02-13-5747-00	LEGAL SERVICES	$ -	$ -	$ -	$ -	$ -	$ -	$ -
COMMUNICATIONS	02-13-5753-00	LICENSES, PERMITS & FEES	$ 1,000.00	$ -	$ -	$ -	$ -	$ -	$ -
COMMUNICATIONS	02-13-5755-00	PROFESSIONAL SERVICES	$ 63,000.00	$ -	$ -	$ -	$ -	$ -	$ -
COMMUNICATIONS	02-13-5761-00	PUBLIC RELATIONS	$ 20,000.00	$ -	$ -	$ -	$ -	$ -	$ -
COMMUNICATIONS	02-13-5783-00	TRAINING	$ 4,500.00	$ -	$ -	$ -	$ -	$ -	$ -
COMMUNICATIONS	02-13-5784-00	EE MISC EXPENSE	$ 1,000.00	$ -	$ -	$ -	$ -	$ -	$ -
COMMUNICATIONS	02-13-5785-00	TRAVEL	$ 1,500.00	$ -	$ -	$ -	$ -	$ -	$ -
COMMUNICATIONS	02-13-5799-00	OTHER MISC SERVICES	$ 2,000.00	$ -	$ -	$ -	$ -	$ -	$ -
COMMUNICATIONS	02-13-5881-00	CAPITAL - OFFICE EQUIPMENT/SOFTWARE	$ -	$ -	$ -	$ -	$ -	$ -	$ -
COMMUNICATIONS	02-13-5891-00	CAPITAL - VEHICLES	$ -	$ -	$ -	$ -	$ -	$ -	$ -
HUMAN RESOURCE	02-14-5111-00	PERSONNEL	$ 66,435.20	$ 55,000.00	$ 56,004.00	$ -	$ -	$ -	$ -
HUMAN RESOURCE	02-14-5121-00	OVERTIME	$ 4,118.98	$ -	$ -	$ -	$ -	$ -	$ -
HUMAN RESOURCE	02-14-5212-00	CONTRIBUTED, SOCIAL SECURITY	$ 963.31	$ 2,772.63	$ 3,000.00	$ -	$ -	$ -	$ -
HUMAN RESOURCE	02-14-5214-00	CONTRIBUTED, MEDICARE		$ 648.45	$ 812.06	$ -	$ -	$ -	$ -
HUMAN RESOURCE	02-14-5222-00	CONTRIBUTED, RETIREMENT	$ 7,307.87	$ 5,368.87	$ 7,200.00	$ -	$ -	$ -	$ -
HUMAN RESOURCE	02-14-5224-00	CONTRIBUTED, HEALTH SAVINGS		$ 2,871.73	$ 3,400.00	$ -	$ -	$ -	$ -
HUMAN RESOURCE	02-14-5232-00	CONTRIBUTED, HEALTH INSURANCE	$ 13,619.80	$ 9,118.48	$ 7,752.16	$ -	$ -	$ -	$ -
HUMAN RESOURCE	02-14-5234-00	CONTRIBUTED, DENTAL INSURANCE	$ 37.64	$ 825.71	$ 1,000.00	$ -	$ -	$ -	$ -
HUMAN RESOURCE	02-14-5236-00	CONTRIBUTED, VISION INSURANCE	$ 8.93	$ 199.32	$ 300.00	$ -	$ -	$ -	$ -
HUMAN RESOURCE	02-14-5242-00	CONTRIBUTED, AD&D LIFE INSURANCE	$ 11.70	$ 163.20	$ 200.00	$ -	$ -	$ -	$ -
HUMAN RESOURCE	02-14-5244-00	CONTRIBUTED, LTD INSURANCE		$ -	$ -	$ -	$ -	$ -	$ -
HUMAN RESOURCE	02-14-5292-00	UNEMPLOYMENT INS, TEXAS	$ 382.50	$ 178.33	$ 300.00	$ -	$ -	$ -	$ -
HUMAN RESOURCE	02-14-5422-00	OFFICE SUPPLIES	$ 1,000.00	$ 1,500.00	$ 600.00	$ -	$ -	$ -	$ -
HUMAN RESOURCE	02-14-5424-00	POSTAGE & DELIVERY	$ 200.00	$ -	$ -	$ -	$ -	$ -	$ -
HUMAN RESOURCE	02-14-5430-00	MINOR EQUIPMENT	$ 1,000.00	$ -	$ -	$ -	$ -	$ -	$ -
HUMAN RESOURCE	02-14-5440-00	EMPLOYEE DUES & LICENSES	$ 500.00	$ 740.99	$ 850.00	$ -	$ -	$ -	$ -
HUMAN RESOURCE	02-14-5442-00	UNIFORMS	$ 250.00	$ 350.00	$ 600.00	$ -	$ -	$ -	$ -
HUMAN RESOURCE	02-14-5498-00	OTHER SUPPLIES	$ 1,000.00	$ 1,000.00	$ 1,000.00	$ -	$ -	$ -	$ -
HUMAN RESOURCE	02-14-5509-00	M&R - OFFICE EQUIPMENT/SOFTWARE	$ 200.00	$ 100.00	$ 200.00	$ -	$ -	$ -	$ -
HUMAN RESOURCE	02-14-5703-00	ADVERTISING	$ 5,000.00	$ 4,000.00	$ 4,000.00	$ -	$ -	$ -	$ -
HUMAN RESOURCE	02-14-5755-00	PROFESSIONAL SERVICES	$ -	$ 2,000.00	$ 1,000.00	$ -	$ -	$ -	$ -

Department	Account	Description	2022 Proposed Budget	2021 Projected	2021 Amended Budget	2020 Actual	2019 Actual	2018 Actual	2017 Actual
HUMAN RESOURCE	02-14-5761-00	PUBLIC RELATIONS	$ -	$ 500.00	$ 600.00	$ -	$ -	$ -	$ -
HUMAN RESOURCE	02-14-5783-00	TRAINING	$ 5,000.00	$ 3,000.00	$ 6,200.00	$ -	$ -	$ -	$ -
HUMAN RESOURCE	02-14-5784-00	EE MISC EXPENSE	$ 1,000.00	$ 2,400.00	$ 2,400.00	$ -	$ -	$ -	$ -
HUMAN RESOURCE	02-14-5785-00	TRAVEL	$ 3,000.00	$ 2,000.00	$ 2,000.00	$ -	$ -	$ -	$ -
HUMAN RESOURCE	02-14-5799-00	OTHER MISC SERVICES	$ 2,400.00	$ 500.00	$ 2,400.00	$ -	$ -	$ -	$ -
HUMAN RESOURCE	02-14-5881-00	CAPITAL - OFFICE EQUIPMENT/SOFTWARE	$ -	$ -	$ -	$ -	$ -	$ -	$ -
FINANCE	02-16-5111-00	PERSONNEL	$ 241,155.20	$ 220,000.00	$ 222,987.24	$ -	$ -	$ -	$ -
FINANCE	02-16-5121-00	OVERTIME		$ -	$ -	$ -	$ -	$ -	$ -
FINANCE	02-16-5212-00	CONTRIBUTED, SOCIAL SECURITY	$ 14,951.63	$ 10,436.28	$ 9,600.00	$ -	$ -	$ -	$ -
FINANCE	02-16-5214-00	CONTRIBUTED, MEDICARE	$ 3,496.75	$ 2,440.65	$ 3,233.31	$ -	$ -	$ -	$ -
FINANCE	02-16-5222-00	CONTRIBUTED, RETIREMENT	$ 17,255.59	$ 7,512.92	$ 10,463.00	$ -	$ -	$ -	$ -
FINANCE	02-16-5224-00	CONTRIBUTED, HEALTH SAVINGS		$ 7,179.32	$ 8,400.00	$ -	$ -	$ -	$ -
FINANCE	02-16-5232-00	CONTRIBUTED, HEALTH INSURANCE	$ 56,668.00	$ 30,619.01	$ 31,008.63	$ -	$ -	$ -	$ -
FINANCE	02-16-5234-00	CONTRIBUTED, DENTAL INSURANCE	$ 150.56	$ 2,052.95	$ 2,000.00	$ -	$ -	$ -	$ -
FINANCE	02-16-5236-00	CONTRIBUTED, VISION INSURANCE	$ 35.72	$ 470.67	$ 500.00	$ -	$ -	$ -	$ -
FINANCE	02-16-5242-00	CONTRIBUTED, AD&D LIFE INSURANCE	$ 46.80	$ 489.60	$ 500.00	$ -	$ -	$ -	$ -
FINANCE	02-16-5244-00	CONTRIBUTED, LTD INSURANCE		$ -	$ -	$ -	$ -	$ -	$ -
FINANCE	02-16-5292-00	UNEMPLOYMENT INS, TEXAS	$ 1,530.00	$ 727.03	$ 1,200.00	$ -	$ -	$ -	$ -
FINANCE	02-16-5422-00	OFFICE SUPPLIES	$ 22,000.00	$ 1,934.72	$ 600.00	$ -	$ -	$ -	$ -
FINANCE	02-16-5424-00	POSTAGE & DELIVERY	$ 100.00	$ -	$ 100.00	$ -	$ -	$ -	$ -
FINANCE	02-16-5438-00	FUEL	$ 1,200.00	$ 900.00	$ 1,000.00	$ -	$ -	$ -	$ -
FINANCE	02-16-5440-00	EMPLOYEE DUES & LICENSES	$ 1,500.00	$ 600.00	$ 600.00	$ -	$ -	$ -	$ -
FINANCE	02-16-5442-00	UNIFORMS	$ 600.00	$ 600.00	$ 600.00	$ -	$ -	$ -	$ -
FINANCE	02-16-5498-00	OTHER SUPPLIES	$ 500.00	$ 400.00	$ 500.00	$ -	$ -	$ -	$ -
FINANCE	02-16-5509-00	M&R - OFFICE EQUIPMENT/SOFTWARE	$ 101,000.00	$ 50,000.00	$ 50,000.00	$ -	$ -	$ -	$ -
FINANCE	02-16-5525-00	M&R - VEHICLES	$ 1,000.00	$ 1,200.00	$ 1,200.00	$ -	$ -	$ -	$ -
FINANCE	02-16-5701-00	ACCOUNTING	$ 2,500.00	$ 35,000.00	$ 55,000.00	$ -	$ -	$ -	$ -
FINANCE	02-16-5713-00	BANK CHARGES	$ 275,000.00	$ 220,000.00	$ 240,000.00	$ -	$ -	$ -	$ -
FINANCE	02-16-5715-00	BILL PROCESSING	$ -	$ -	$ -	$ -	$ -	$ -	$ -
FINANCE	02-16-5727-00	COMMUNICATION	$ 250.00	$ 100.00	$ -	$ -	$ -	$ -	$ -
FINANCE	02-16-5745-00	IT SERVICES	$ 85,000.00	$ 50,000.00	$ 60,000.00	$ -	$ -	$ -	$ -
FINANCE	02-16-5753-00	LICENSES, PERMITS & FEES	$ 1,000.00	$ -	$ -	$ -	$ -	$ -	$ -
FINANCE	02-16-5755-00	PROFESSIONAL SERVICES	$ 50,000.00	$ 60,000.00	$ 60,000.00	$ -	$ -	$ -	$ -
FINANCE	02-16-5783-00	TRAINING	$ 7,000.00	$ 6,080.00	$ 6,080.00	$ -	$ -	$ -	$ -
FINANCE	02-16-5784-00	EE MISC EXPENSE	$ 500.00	$ 500.00	$ 500.00	$ -	$ -	$ -	$ -
FINANCE	02-16-5785-00	TRAVEL	$ 10,000.00	$ 500.00	$ 500.00	$ -	$ -	$ -	$ -
FINANCE	02-16-5799-00	OTHER MISC SERVICES	$ 2,000.00	$ 115,000.00	$ 115,000.00	$ -	$ -	$ -	$ -
FINANCE	02-16-5881-00	CAPITAL - OFFICE EQUIPMENT/SOFTWARE	$ -	$ -	$ -	$ -	$ -	$ -	$ -
FINANCE	02-16-5891-00	CAPITAL - VEHICLES	$ -	$ -	$ -	$ -	$ -	$ -	$ -
CUSTOMER SERVICE	02-18-5111-00	PERSONNEL	$ 250,660.80	$ 262,883.73	$ 302,811.24	$ -	$ -	$ -	$ -
CUSTOMER SERVICE	02-18-5121-00	OVERTIME	$ 1,700.00	$ 6,000.08	$ 8,000.00	$ -	$ -	$ -	$ -
CUSTOMER SERVICE	02-18-5212-00	CONTRIBUTED, SOCIAL SECURITY	$ 15,540.97	$ 15,385.72	$ 14,400.00	$ -	$ -	$ -	$ -
CUSTOMER SERVICE	02-18-5214-00	CONTRIBUTED, MEDICARE	$ 3,634.60	$ 3,598.33	$ 4,538.66	$ -	$ -	$ -	$ -
CUSTOMER SERVICE	02-18-5222-00	CONTRIBUTED, RETIREMENT	$ 22,124.20	$ 20,151.49	$ 24,000.00	$ -	$ -	$ -	$ -
CUSTOMER SERVICE	02-18-5224-00	CONTRIBUTED, HEALTH SAVINGS		$ 13,166.40	$ 14,700.00	$ -	$ -	$ -	$ -
CUSTOMER SERVICE	02-18-5232-00	CONTRIBUTED, HEALTH INSURANCE	$ 72,624.00	$ 53,645.11	$ 54,265.10	$ -	$ -	$ -	$ -
CUSTOMER SERVICE	02-18-5234-00	CONTRIBUTED, DENTAL INSURANCE	$ 263.48	$ 3,562.68	$ 4,000.00	$ -	$ -	$ -	$ -
CUSTOMER SERVICE	02-18-5236-00	CONTRIBUTED, VISION INSURANCE	$ 62.51	$ 1,176.88	$ 1,000.00	$ -	$ -	$ -	$ -
CUSTOMER SERVICE	02-18-5242-00	CONTRIBUTED, AD&D LIFE INSURANCE	$ 81.90	$ 1,039.20	$ 1,000.00	$ -	$ -	$ -	$ -
CUSTOMER SERVICE	02-18-5244-00	CONTRIBUTED, LTD INSURANCE		$ -	$ -	$ -	$ -	$ -	$ -
CUSTOMER SERVICE	02-18-5292-00	UNEMPLOYMENT INS, TEXAS	$ 2,677.50	$ 1,080.51	$ 1,500.00	$ -	$ -	$ -	$ -
CUSTOMER SERVICE	02-18-5422-00	OFFICE SUPPLIES	$ 2,000.00	$ 1,500.00	$ 1,200.00	$ -	$ -	$ -	$ -
CUSTOMER SERVICE	02-18-5424-00	POSTAGE & DELIVERY	$ 100.00	$ 5.00	$ 25.00	$ -	$ -	$ -	$ -
CUSTOMER SERVICE	02-18-5438-00	FUEL	$ 3,000.00	$ 2,400.28	$ 3,000.00	$ -	$ -	$ -	$ -
CUSTOMER SERVICE	02-18-5440-00	EMPLOYEE DUES & LICENSES	$ 500.00	$ -	$ 300.00	$ -	$ -	$ -	$ -
CUSTOMER SERVICE	02-18-5442-00	UNIFORMS	$ 1,200.00	$ 1,500.00	$ 1,800.00	$ -	$ -	$ -	$ -
CUSTOMER SERVICE	02-18-5498-00	OTHER SUPPLIES	$ 500.00	$ 200.00	$ 500.00	$ -	$ -	$ -	$ -
CUSTOMER SERVICE	02-18-5509-00	M&R - OFFICE EQUIPMENT/SOFTWARE	$ 65,000.00	$ 45,000.00	$ 45,000.00	$ -	$ -	$ -	$ -
CUSTOMER SERVICE	02-18-5525-00	M&R - VEHICLES	$ 500.00	$ 2,492.95	$ 1,200.00	$ -	$ -	$ -	$ -
CUSTOMER SERVICE	02-18-5723-00	CASH OVER/SHORT	$ 100.00	$ 500.00	$ 50.00	$ -	$ -	$ -	$ -
CUSTOMER SERVICE	02-18-5727-00	COMMUNICATION	$ 25,000.00	$ -	$ -	$ -	$ -	$ -	$ -
CUSTOMER SERVICE	02-18-5743-00	INSURANCE	$ 150.00	$ 71.00	$ 150.00	$ -	$ -	$ -	$ -
CUSTOMER SERVICE	02-18-5753-00	LICENSES, PERMITS & FEES	$ 500.00	$ -	$ -	$ -	$ -	$ -	$ -
CUSTOMER SERVICE	02-18-5755-00	PROFESSIONAL SERVICES	$ -	$ 200.00	$ -	$ -	$ -	$ -	$ -
CUSTOMER SERVICE	02-18-5761-00	PUBLIC RELATIONS	$ 2,000.00	$ 1,500.00	$ 600.00	$ -	$ -	$ -	$ -
CUSTOMER SERVICE	02-18-5783-00	TRAINING	$ 2,500.00	$ -	$ 500.00	$ -	$ -	$ -	$ -
CUSTOMER SERVICE	02-18-5784-00	EE MISC EXPENSE	$ 750.00	$ 700.00	$ 750.00	$ -	$ -	$ -	$ -
CUSTOMER SERVICE	02-18-5785-00	TRAVEL	$ 3,000.00	$ -	$ 500.00	$ -	$ -	$ -	$ -

Department	Account	Description	2022 Proposed Budget	2021 Projected	2021 Amended Budget	2020 Actual	2019 Actual	2018 Actual	2017 Actual
CUSTOMER SERVICE	02-18-5799-00	OTHER MISC SERVICES	$ 2,500.00	$ 500.00	$ 2,400.00	$ -	$ -	$ -	$ -
CUSTOMER SERVICE	02-18-5881-00	CAPITAL - OFFICE EQUIPMENT/SOFTWARE	$ -	$ -	$ -	$ -	$ -	$ -	$ -
CUSTOMER SERVICE	02-18-5891-00	CAPITAL - VEHICLES	$ -	$ -	$ -	$ -	$ -	$ -	$ -
UTILITY SERVICES	02-27-5111-00	PERSONNEL	$ 214,552.00	$ 100,028.16	$ 121,084.80	$ -	$ -	$ -	$ -
UTILITY SERVICES	02-27-5121-00	OVERTIME	$ 16,300.00	$ 21,000.00	$ 18,000.00	$ -	$ -	$ -	$ -
UTILITY SERVICE	02-27-5131-00	NON-CASH BENEFITS	$ -	$ -	$ -	$ -	$ -	$ -	$ -
UTILITY SERVICES	02-27-5212-00	CONTRIBUTED, SOCIAL SECURITY	$ 13,302.22	$ 6,998.96	$ 8,622.74	$ -	$ -	$ -	$ -
UTILITY SERVICES	02-27-5214-00	CONTRIBUTED, MEDICARE	$ 3,111.02	$ 1,653.00	$ 2,016.73	$ -	$ -	$ -	$ -
UTILITY SERVICES	02-27-5222-00	CONTRIBUTED, RETIREMENT	$ 21,880.14	$ 5,410.56	$ 9,000.00	$ -	$ -	$ -	$ -
UTILITY SERVICES	02-27-5224-00	CONTRIBUTED, HEALTH SAVINGS	$ -	$ 3,371.73	$ 6,300.00	$ -	$ -	$ -	$ -
UTILITY SERVICES	02-27-5232-00	CONTRIBUTED, HEALTH INSURANCE	$ 87,747.84	$ 16,805.00	$ 23,256.47	$ -	$ -	$ -	$ -
UTILITY SERVICES	02-27-5234-00	CONTRIBUTED, DENTAL INSURANCE	$ 188.20	$ 1,617.96	$ 1,900.00	$ -	$ -	$ -	$ -
UTILITY SERVICES	02-27-5236-00	CONTRIBUTED, VISION INSURANCE	$ 44.65	$ 383.99	$ 400.00	$ -	$ -	$ -	$ -
UTILITY SERVICES	02-27-5242-00	CONTRIBUTED, AD&D LIFE INSURANCE	$ 58.50	$ 320.40	$ 360.00	$ -	$ -	$ -	$ -
UTILITY SERVICES	02-27-5244-00	CONTRIBUTED, LTD INSURANCE		$ -	$ -	$ -	$ -	$ -	$ -
UTILITY SERVICES	02-27-5292-00	UNEMPLOYMENT INS, TEXAS	$ 2,295.00	$ 647.96	$ 1,100.00	$ -	$ -	$ -	$ -
UTILITY SERVICE	02-27-5422-00	OFFICE SUPPLIES	$ 1,000.00	$ -	$ 600.00	$ -	$ -	$ -	$ -
UTILITY SERVICE	02-27-5424-00	POSTAGE & DELIVERY	$ 1,500.00	$ 200.00	$ 200.00	$ -	$ -	$ -	$ -
UTILITY SERVICE	02-27-5428-00	SMALL TOOLS	$ 1,500.00	$ 750.00	$ 800.00	$ -	$ -	$ -	$ -
UTILITY SERVICE	02-27-5430-00	MINOR EQUIPMENT	$ 5,000.00	$ -	$ -	$ -	$ -	$ -	$ -
UTILITY SERVICE	02-27-5432-00	UTILITY - ELECTRICAL	$ 2,500.00	$ 14,471.09	$ 20,000.00	$ -	$ -	$ -	$ -
UTILITY SERVICE	02-27-5438-00	FUEL	$ 30,000.00	$ 9,852.43	$ 6,000.00	$ -	$ -	$ -	$ -
UTILITY SERVICE	02-27-5440-00	EMPLOYEE DUES & LICENSES	$ 2,000.00	$ 400.00	$ 500.00	$ -	$ -	$ -	$ -
UTILITY SERVICE	02-27-5442-00	UNIFORMS	$ 4,000.00	$ 1,800.00	$ 1,800.00	$ -	$ -	$ -	$ -
UTILITY SERVICE	02-27-5498-00	OTHER SUPPLIES	$ 1,500.00	$ 650.00	$ 1,000.00	$ -	$ -	$ -	$ -
UTILITY SERVICE	02-27-5509-00	M&R - OFFICE EQUIPMENT/SOFTWARE	$ 150,000.00	$ 235,000.00	$ 235,000.00	$ -	$ -	$ -	$ -
UTILITY SERVICE	02-27-5511-00	M&R - EQUIPMENT	$ 10,000.00	$ 12,000.00	$ 12,000.00	$ -	$ -	$ -	$ -
UTILITY SERVICE	02-27-5513-00	M&R - WATER SYSTEM	$ 50,000.00	$ 30,000.00	$ 43,000.00	$ -	$ -	$ -	$ -
UTILITY SERVICE	02-27-5525-00	M&R - VEHICLES	$ 5,000.00	$ 3,000.00	$ 3,600.00	$ -	$ -	$ -	$ -
UTILITY SERVICE	02-27-5599-00	M&R - OTHER	$ 2,500.00	$ -	$ -	$ -	$ -	$ -	$ -
UTILITY SERVICE	02-27-5715-00	BILL PROCESSING	$ 100,000.00	$ 90,000.00	$ 100,000.00	$ -	$ -	$ -	$ -
UTILITY SERVICE	02-27-5753-00	LICENSES, PERMITS & FEES	$ 1,000.00	$ -	$ 800.00	$ -	$ -	$ -	$ -
UTILITY SERVICE	02-27-5755-00	PROFESSIONAL SERVICES	$ 2,000.00	$ 1,000.00	$ 1,000.00	$ -	$ -	$ -	$ -
UTILITY SERVICE	02-27-5783-00	TRAINING	$ 3,000.00	$ 300.00	$ 1,200.00	$ -	$ -	$ -	$ -
UTILITY SERVICE	02-27-5784-00	EE MISC EXPENSE	$ 800.00	$ 500.00	$ 800.00	$ -	$ -	$ -	$ -
UTILITY SERVICE	02-27-5785-00	TRAVEL	$ 3,500.00	$ -	$ 590.00	$ -	$ -	$ -	$ -
UTILITY SERVICE	02-27-5799-00	OTHER MISC SERVICES	$ 2,500.00	$ 3,210.59	$ 2,400.00	$ -	$ -	$ -	$ -
UTILITY SERVICE	02-27-5871-00	CAPITAL - EQUIPMENT	$ -	$ -	$ -	$ -	$ -	$ -	$ -
UTILITY SERVICE	02-27-5881-00	CAPITAL - OFFICE EQUIPMENT/SOFTWARE	$ -	$ -	$ -	$ -	$ -	$ -	$ -
UTILITY SERVICE	02-27-5891-00	CAPITAL - VEHICLES	$ 35,000.00	$ 27,173.75	$ 27,174.00	$ -	$ -	$ -	$ -
NON-DEPARTMENTAL	02-19-5422-00	OFFICE SUPPLIES	$ 40,000.00	$ 22,000.00	$ 20,000.00	$ -	$ -	$ -	$ -
NON-DEPARTMENTAL	02-19-5424-00	POSTAGE & DELIVERY	$ 5,000.00	$ 5,000.00	$ 5,000.00	$ -	$ -	$ -	$ -
NON-DEPARTMENTAL	02-19-5426-00	JANITORIAL SUPPLIES	$ 15,000.00	$ 12,000.00	$ 15,000.00	$ -	$ -	$ -	$ -
NON-DEPARTMENTAL	02-19-5432-00	UTILITY - ELECTRICAL	$ 18,000.00	$ 18,276.65	$ 24,000.00	$ -	$ -	$ -	$ -
NON-DEPARTMENTAL	02-19-5434-00	UTILITY - GAS	$ 2,500.00	$ 2,011.57	$ 10,000.00	$ -	$ -	$ -	$ -
NON-DEPARTMENTAL	02-19-5436-00	UTILITY - GARBAGE	$ 2,500.00	$ 2,513.47	$ 5,000.00	$ -	$ -	$ -	$ -
NON-DEPARTMENTAL	02-19-5498-00	OTHER SUPPLIES	$ 37,000.00	$ 38,550.33	$ 40,000.00	$ -	$ -	$ -	$ -
NON-DEPARTMENTAL	02-19-5509-00	M&R - OFFICE EQUIPMENT/SOFTWARE	$ 15,000.00	$ 10,000.00	$ 10,000.00	$ -	$ -	$ -	$ -
NON-DEPARTMENTAL	02-19-5711-00	BAD DEBTS	$ 17,000.00	$ 16,796.84	$ 20,000.00	$ -	$ -	$ -	$ -
NON-DEPARTMENTAL	02-19-5727-00	COMMUNICATION	$ 45,000.00	$ 46,094.37	$ 50,000.00	$ -	$ -	$ -	$ -
NON-DEPARTMENTAL	02-19-5743-00	INSURANCE	$ 140,000.00	$ 135,990.44	$ 144,700.00	$ -	$ -	$ -	$ -
NON-DEPARTMENTAL	02-19-5799-00	OTHER MISC SERVICES	$ 25,000.00	$ 11,246.55	$ 10,000.00	$ -	$ -	$ -	$ -
NON-DEPARTMENTAL	02-19-5905-00	INTEREST EXPENSE - SERIES 2005	$ -	$ 5,029.00	$ 5,029.00	$ -	$ -	$ -	$ -
NON-DEPARTMENTAL	02-19-5912-00	INTEREST EXPENSE - SERIES 2012	$ 140,000.00	$ 157,000.00	$ 157,000.00	$ -	$ -	$ -	$ -
NON-DEPARTMENTAL	02-19-5913-00	INTEREST EXPENSE - SERIES 2013	$ 107,000.00	$ 116,000.00	$ 116,000.00	$ -	$ -	$ -	$ -
NON-DEPARTMENTAL	02-19-5918-00	INTEREST EXPENSE - SERIES 2018	$ 276,000.00	$ 272,000.00	$ 272,000.00	$ -	$ -	$ -	$ -
NON-DEPARTMENTAL	02-19-5918-00	INTEREST EXPENSE - SERIES 2018	$ 213,506.67	$ -	$ -	$ -	$ -	$ -	$ -
WATER SYSTEMS	02-21-5111-00	PERSONNEL	$ 1,062,318.40	$ 661,181.55	$ 887,958.36	$ -	$ -	$ -	$ -
WATER SYSTEMS	02-21-5121-00	OVERTIME	$ 63,600.00	$ 105,000.00	$ 107,694.50	$ -	$ -	$ -	$ -
WATER SYSTEMS	02-21-5131-00	NON-CASH BENEFITS	$ -	$ -	$ -	$ -	$ -	$ -	$ -
WATER SYSTEMS	02-21-5212-00	CONTRIBUTED, SOCIAL SECURITY	$ 65,863.75	$ 43,930.25	$ 55,898.57	$ -	$ -	$ -	$ -
WATER SYSTEMS	02-21-5214-00	CONTRIBUTED, MEDICARE	$ 15,403.64	$ 10,274.04	$ 14,316.56	$ -	$ -	$ -	$ -
WATER SYSTEMS	02-21-5222-00	CONTRIBUTED, RETIREMENT	$ 83,444.42	$ 65,388.85	$ 93,000.00	$ -	$ -	$ -	$ -
WATER SYSTEMS	02-21-5224-00	CONTRIBUTED, HEALTH SAVINGS	$ -	$ 28,358.37	$ 46,200.00	$ -	$ -	$ -	$ -
WATER SYSTEMS	02-21-5232-00	CONTRIBUTED, HEALTH INSURANCE	$ 98,404.32	$ 152,480.25	$ 170,547.45	$ -	$ -	$ -	$ -
WATER SYSTEMS	02-21-5234-00	CONTRIBUTED, DENTAL INSURANCE	$ 828.08	$ 11,321.40	$ 12,300.00	$ -	$ -	$ -	$ -
WATER SYSTEMS	02-21-5236-00	CONTRIBUTED, VISION INSURANCE	$ 196.46	$ 2,907.33	$ 3,120.00	$ -	$ -	$ -	$ -
WATER SYSTEMS	02-21-5242-00	CONTRIBUTED, AD&D LIFE INSURANCE	$ 257.40	$ 2,060.40	$ 2,620.00	$ -	$ -	$ -	$ -
WATER SYSTEMS	02-21-5244-00	CONTRIBUTED, LTD INSURANCE	$ -	$ -	$ -	$ -	$ -	$ -	$ -

Department	Account	Description	2022 Proposed Budget	2021 Projected	2021 Amended Budget	2020 Actual	2019 Actual	2018 Actual	2017 Actual
WATER SYSTEMS	02-21-5292-00	UNEMPLOYMENT INS, TEXAS	$ 8,415.00	$ 3,261.16	$ 5,200.00	$ -	$ -	$ -	$ -
WATER SYSTEMS	02-21-5311-00	PURCHASED WATER - BRA RAW WATER	$ 780,000.00	$ 760,000.00	$ 760,000.00	$ -	$ -	$ -	$ -
WATER SYSTEMS	02-21-5313-00	PURCHASED WATER - BRPUA	$ 1,800,000.00	$ 1,845,355.64	$ 2,040,000.00	$ -	$ -	$ -	$ -
WATER SYSTEMS	02-21-5317-00	PURCHASED WATER - MANSFIELD	$ 3,800,000.00	$ 3,600,000.00	$ 3,264,000.00	$ -	$ -	$ -	$ -
WATER SYSTEMS	02-21-5319-00	PURCHASED WATER - PGCD	$ 136,000.00	$ 136,000.00	$ 136,000.00	$ -	$ -	$ -	$ -
WATER SYSTEMS	02-21-5422-00	OFFICE SUPPLIES	$ 1,500.00	$ 2,316.75	$ 1,500.00	$ -	$ -	$ -	$ -
WATER SYSTEMS	02-21-5424-00	POSTAGE & DELIVERY	$ 1,500.00	$ 200.00	$ 1,500.00	$ -	$ -	$ -	$ -
WATER SYSTEMS	02-21-5426-00	JANITORIAL SUPPLIES	$ 250.00	$ -	$ 250.00	$ -	$ -	$ -	$ -
WATER SYSTEMS	02-21-5428-00	SMALL TOOLS	$ 5,000.00	$ 25,000.00	$ 2,900.00	$ -	$ -	$ -	$ -
WATER SYSTEMS	02-21-5430-00	MINOR EQUIPMENT	$ 36,650.00	$ 1,900.00	$ 1,900.00	$ -	$ -	$ -	$ -
WATER SYSTEMS	02-21-5432-00	UTILITY - ELECTRICAL	$ 624,000.00	$ 601,683.37	$ 624,000.00	$ -	$ -	$ -	$ -
WATER SYSTEMS	02-21-5438-00	FUEL	$ 74,486.50	$ 60,000.00	$ 65,715.00	$ -	$ -	$ -	$ -
WATER SYSTEMS	02-21-5440-00	EMPLOYEE DUES & LICENSES	$ 3,000.00	$ 3,000.00	$ 5,000.00	$ -	$ -	$ -	$ -
WATER SYSTEMS	02-21-5442-00	UNIFORMS	$ 24,000.00	$ 13,000.00	$ 13,220.00	$ -	$ -	$ -	$ -
WATER SYSTEMS	02-21-5444-00	CHEMICALS	$ 6,320.00	$ 20,000.00	$ 3,600.00	$ -	$ -	$ -	$ -
WATER SYSTEMS	02-21-5498-00	OTHER SUPPLIES	$ 20,000.00	$ 35,602.41	$ 41,250.00	$ -	$ -	$ -	$ -
WATER SYSTEMS	02-21-5509-00	M&R - OFFICE EQUIPMENT/SOFTWARE	$ 46,500.00	$ 43,701.93	$ 46,500.00	$ -	$ -	$ -	$ -
WATER SYSTEMS	02-21-5511-00	M&R - EQUIPMENT	$ 40,000.00	$ 15,000.00	$ 26,350.00	$ -	$ -	$ -	$ -
WATER SYSTEMS	02-21-5513-00	M&R - WATER SYSTEM	$ 400,000.00	$ 220,000.00	$ 257,000.00	$ -	$ -	$ -	$ -
WATER SYSTEMS	02-21-5515-00	M&R - WATER PLANT SITE	$ 175,000.00	$ 275,000.00	$ 150,000.00	$ -	$ -	$ -	$ -
WATER SYSTEMS	02-21-5521-00	M&R - TRANSMISSION SYSTEM	$ 50,000.00	$ 12,466.81	$ 50,000.00	$ -	$ -	$ -	$ -
WATER SYSTEMS	02-21-5523-00	M&R - TRANSMISSION PLANT	$ 37,000.00	$ 14,133.93	$ 37,000.00	$ -	$ -	$ -	$ -
WATER SYSTEMS	02-21-5525-00	M&R - VEHICLES	$ 50,000.00	$ 64,968.12	$ 50,800.00	$ -	$ -	$ -	$ -
WATER SYSTEMS	02-21-5599-00	M&R - OTHER	$ -	$ -	$ -	$ -	$ -	$ -	$ -
WATER SYSTEMS	02-21-5703-00	ADVERTISING	$ 2,500.00	$ 500.00	$ 700.00	$ -	$ -	$ -	$ -
WATER SYSTEMS	02-21-5727-00	COMMUNICATION	$ 1,200.00	$ 3,000.00	$ 1,200.00	$ -	$ -	$ -	$ -
WATER SYSTEMS	02-21-5735-00	ENGINEERING SERVICES	$ 30,000.00	$ 30,000.00	$ 30,000.00	$ -	$ -	$ -	$ -
WATER SYSTEMS	02-21-5741-00	INSTALLATION	$ 5,000.00	$ -	$ -	$ -	$ -	$ -	$ -
WATER SYSTEMS	02-21-5743-00	INSURANCE	$ -	$ -	$ -	$ -	$ -	$ -	$ -
WATER SYSTEMS	02-21-5745-00	IT SERVICES	$ 2,000.00	$ 450.00	$ -	$ -	$ -	$ -	$ -
WATER SYSTEMS	02-21-5747-00	LEGAL SERVICES	$ -	$ -	$ -	$ -	$ -	$ -	$ -
WATER SYSTEMS	02-21-5753-00	LICENSES, PERMITS & FEES	$ 50,000.00	$ 47,200.00	$ 47,200.00	$ -	$ -	$ -	$ -
WATER SYSTEMS	02-21-5755-00	PROFESSIONAL SERVICES	$ 63,000.00	$ 6,000.00	$ 23,000.00	$ -	$ -	$ -	$ -
WATER SYSTEMS	02-21-5773-00	SAMPLING/TESTING SERVICES	$ 50,500.00	$ 26,493.31	$ 50,500.00	$ -	$ -	$ -	$ -
WATER SYSTEMS	02-21-5781-00	TANK INSPECTION	$ 3,500.00	$ 3,385.00	$ 3,500.00	$ -	$ -	$ -	$ -
WATER SYSTEMS	02-21-5783-00	TRAINING	$ 3,000.00	$ 20,000.00	$ 13,500.00	$ -	$ -	$ -	$ -
WATER SYSTEMS	02-21-5784-00	EE MISC EXPENSE	$ 3,000.00	$ 2,000.00	$ 2,575.00	$ -	$ -	$ -	$ -
WATER SYSTEMS	02-21-5785-00	TRAVEL	$ 9,000.00	$ 2,000.00	$ 2,700.00	$ -	$ -	$ -	$ -
WATER SYSTEMS	02-21-5799-00	OTHER MISC SERVICES	$ 103,400.00	$ 20,000.00	$ 8,400.00	$ -	$ -	$ -	$ -
WATER SYSTEMS	02-21-5871-00	CAPITAL - EQUIPMENT	$ 115,000.00	$ -	$ 85,000.00	$ -	$ -	$ -	$ -
WATER SYSTEMS	02-21-5881-00	CAPITAL - OFFICE EQUIPMENT/SOFTWARE	$ -	$ -	$ -	$ -	$ -	$ -	$ -
WATER SYSTEMS	02-21-5891-00	CAPITAL - VEHICLES	$ 160,000.00	$ 228,979.00	$ 233,756.00	$ -	$ -	$ -	$ -
WASTEWATER SYSTEMS	02-23-5111-00	PERSONNEL	$ 185,868.80	$ 185,524.44	$ 254,727.96	$ -	$ -	$ -	$ -
WASTEWATER SYSTEMS	02-23-5121-00	OVERTIME	$ 15,400.00	$ 19,000.00	$ 15,000.00	$ -	$ -	$ -	$ -
WASTEWATER SYSTEMS	02-23-5131-00	NON-CASH BENEFITS	$ 11,523.86	$ -	$ -	$ -	$ -	$ -	$ -
WASTEWATER SYSTEMS	02-23-5212-00	CONTRIBUTED, SOCIAL SECURITY	$ 2,695.10	$ 11,966.75	$ 17,032.36	$ -	$ -	$ -	$ -
WASTEWATER SYSTEMS	02-23-5214-00	CONTRIBUTED, MEDICARE	$ 14,041.17	$ 2,798.65	$ 3,983.61	$ -	$ -	$ -	$ -
WASTEWATER SYSTEMS	02-23-5222-00	CONTRIBUTED, RETIREMENT	$ 30,135.36	$ 6,426.85	$ 9,000.00	$ -	$ -	$ -	$ -
WASTEWATER SYSTEMS	02-23-5224-00	CONTRIBUTED, HEALTH SAVINGS	$ -	$ 4,999.93	$ 8,400.00	$ -	$ -	$ -	$ -
WASTEWATER SYSTEMS	02-23-5232-00	CONTRIBUTED, HEALTH INSURANCE	$ 150.56	$ 23,067.17	$ 31,008.63	$ -	$ -	$ -	$ -
WASTEWATER SYSTEMS	02-23-5234-00	CONTRIBUTED, DENTAL INSURANCE	$ 35.72	$ 1,812.88	$ 2,400.00	$ -	$ -	$ -	$ -
WASTEWATER SYSTEMS	02-23-5236-00	CONTRIBUTED, VISION INSURANCE	$ 46.80	$ 624.00	$ 720.00	$ -	$ -	$ -	$ -
WASTEWATER SYSTEMS	02-23-5242-00	CONTRIBUTED, AD&D LIFE INSURANCE		$ 434.40	$ 500.00	$ -	$ -	$ -	$ -
WASTEWATER SYSTEMS	02-23-5244-00	CONTRIBUTED, LTD INSURANCE	$ 1,530.00	$ -	$ -	$ -	$ -	$ -	$ -
WASTEWATER SYSTEMS	02-23-5292-00	UNEMPLOYMENT INS, TEXAS	$ 7,899.43	$ 1,121.68	$ 1,800.00	$ -	$ -	$ -	$ -
WASTEWATER SYSTEMS	02-23-5422-00	OFFICE SUPPLIES	$ 500.00	$ 100.00	$ 600.00	$ -	$ -	$ -	$ -
WASTEWATER SYSTEMS	02-23-5424-00	POSTAGE & DELIVERY	$ 1,500.00	$ 800.00	$ 1,650.00	$ -	$ -	$ -	$ -
WASTEWATER SYSTEMS	02-23-5426-00	JANITORIAL SUPPLIES	$ 500.00	$ 100.00	$ 500.00	$ -	$ -	$ -	$ -
WASTEWATER SYSTEMS	02-23-5428-00	SMALL TOOLS	$ 1,000.00	$ 1,000.00	$ -	$ -	$ -	$ -	$ -
WASTEWATER SYSTEMS	02-23-5430-00	MINOR EQUIPMENT	$ 2,000.00	$ -	$ -	$ -	$ -	$ -	$ -
WASTEWATER SYSTEMS	02-23-5432-00	UTILITY - ELECTRICAL	$ 60,000.00	$ 46,111.59	$ 60,000.00	$ -	$ -	$ -	$ -
WASTEWATER SYSTEMS	02-23-5433-00	UTILITY - WATER	$ 1,200.00	$ 2,575.43	$ 1,200.00	$ -	$ -	$ -	$ -
WASTEWATER SYSTEMS	02-23-5436-00	UTILITY - GARBAGE	$ 500.00	$ 250.00	$ 700.00	$ -	$ -	$ -	$ -
WASTEWATER SYSTEMS	02-23-5438-00	FUEL	$ 10,000.00	$ 8,968.80	$ 10,000.00	$ -	$ -	$ -	$ -
WASTEWATER SYSTEMS	02-23-5440-00	EMPLOYEE DUES & LICENSES	$ 2,000.00	$ 800.00	$ 1,000.00	$ -	$ -	$ -	$ -
WASTEWATER SYSTEMS	02-23-5442-00	UNIFORMS	$ 4,000.00	$ 3,500.00	$ 2,400.00	$ -	$ -	$ -	$ -
WASTEWATER SYSTEMS	02-23-5444-00	CHEMICALS	$ 12,000.00	$ 10,000.00	$ 8,000.00	$ -	$ -	$ -	$ -
WASTEWATER SYSTEMS	02-23-5498-00	OTHER SUPPLIES	$ 5,000.00	$ 7,500.00	$ 5,000.00	$ -	$ -	$ -	$ -

Department	Account	Description	2022 Proposed Budget	2021 Projected	2021 Amended Budget	2020 Actual	2019 Actual	2018 Actual	2017 Actual
WASTEWATER SYSTEMS	02-23-5509-00	M&R - OFFICE EQUIPMENT/SOFTWARE	$ 2,500.00	$ -	$ 2,500.00	$ -	$ -	$ -	$ -
WASTEWATER SYSTEMS	02-23-5511-00	M&R - EQUIPMENT	$ 10,000.00	$ 3,000.00	$ 11,000.00	$ -	$ -	$ -	$ -
WASTEWATER SYSTEMS	02-23-5517-00	M&R - SEWER SYSTEM	$ 80,000.00	$ 67,499.88	$ 80,000.00	$ -	$ -	$ -	$ -
WASTEWATER SYSTEMS	02-23-5519-00	M&R - SEWER TREATMENT PLANT	$ 100,000.00	$ 113,484.04	$ 160,000.00	$ -	$ -	$ -	$ -
WASTEWATER SYSTEMS	02-23-5525-00	M&R - VEHICLES	$ 5,000.00	$ 12,146.59	$ 1,200.00	$ -	$ -	$ -	$ -
WASTEWATER SYSTEMS	02-23-5703-00	ADVERTISING	$ 180.00	$ 1,612.25	$ 180.00	$ -	$ -	$ -	$ -
WASTEWATER SYSTEMS	02-23-5727-00	COMMUNICATION	$ -	$ 600.00	$ 1,200.00	$ -	$ -	$ -	$ -
WASTEWATER SYSTEMS	02-23-5735-00	ENGINEERING SERVICES	$ -	$ -	$ -	$ -	$ -	$ -	$ -
WASTEWATER SYSTEMS	02-23-5741-00	INSTALLATION	$ 5,000.00	$ -	$ 3,000.00	$ -	$ -	$ -	$ -
WASTEWATER SYSTEMS	02-23-5743-00	INSURANCE	$ -	$ -	$ -	$ -	$ -	$ -	$ -
WASTEWATER SYSTEMS	02-23-5745-00	IT SERVICES	$ -	$ -	$ -	$ -	$ -	$ -	$ -
WASTEWATER SYSTEMS	02-23-5747-00	LEGAL SERVICES	$ -	$ -	$ -	$ -	$ -	$ -	$ -
WASTEWATER SYSTEMS	02-23-5753-00	LICENSES, PERMITS & FEES	$ 3,000.00	$ 2,000.00	$ 3,000.00	$ -	$ -	$ -	$ -
WASTEWATER SYSTEMS	02-23-5755-00	PROFESSIONAL SERVICES	$ 120,000.00	$ -	$ -	$ -	$ -	$ -	$ -
WASTEWATER SYSTEMS	02-23-5773-00	SAMPLING/TESTING SERVICES	$ 10,000.00	$ 12,000.00	$ 24,000.00	$ -	$ -	$ -	$ -
WASTEWATER SYSTEMS	02-23-5781-00	TANK INSPECTION	$ -	$ -	$ -	$ -	$ -	$ -	$ -
WASTEWATER SYSTEMS	02-23-5783-00	TRAINING	$ 1,000.00	$ 1,200.00	$ 700.00	$ -	$ -	$ -	$ -
WASTEWATER SYSTEMS	02-23-5784-00	EE MISC EXPENSE	$ 1,000.00	$ 500.00	$ 1,000.00	$ -	$ -	$ -	$ -
WASTEWATER SYSTEMS	02-23-5785-00	TRAVEL	$ 600.00	$ -	$ 590.00	$ -	$ -	$ -	$ -
WASTEWATER SYSTEMS	02-23-5799-00	OTHER MISC SERVICES	$ 10,000.00	$ 75,000.00	$ 10,000.00	$ -	$ -	$ -	$ -
WASTEWATER SYSTEMS	02-23-5871-00	CAPITAL - EQUIPMENT	$ 300,000.00	$ -	$ -	$ -	$ -	$ -	$ -
WASTEWATER SYSTEMS	02-23-5881-00	CAPITAL - OFFICE EQUIPMENT/SOFTWARE	$ -	$ -	$ -	$ -	$ -	$ -	$ -
WASTEWATER SYSTEMS	02-23-5891-00	CAPITAL - VEHICLES	$ 50,000.00	$ -	$ -	$ -	$ -	$ -	$ -
SYSTEM DEVELOPMENT	02-31-5111-00	PERSONNEL	$ 500,448.00	$ 360,000.00	$ 362,733.52	$ -	$ -	$ -	$ -
SYSTEM DEVELOPMENT	02-31-5121-00	OVERTIME	$ 900.00	$ 2,600.00	$ 5,000.00	$ -	$ -	$ -	$ -
SYSTEM DEVELOPMENT	02-31-5131-00	NON-CASH BENEFITS		$ -	$ -	$ -	$ -	$ -	$ -
SYSTEM DEVELOPMENT	02-31-5212-00	CONTRIBUTED, SOCIAL SECURITY	$ 31,027.77	$ 20,000.00	$ 22,860.11	$ -	$ -	$ -	$ -
SYSTEM DEVELOPMENT	02-31-5214-00	CONTRIBUTED, MEDICARE	$ 7,256.50	$ 5,000.00	$ 5,346.64	$ -	$ -	$ -	$ -
SYSTEM DEVELOPMENT	02-31-5222-00	CONTRIBUTED, RETIREMENT	$ 36,109.79	$ 24,000.00	$ 26,400.00	$ -	$ -	$ -	$ -
SYSTEM DEVELOPMENT	02-31-5224-00	CONTRIBUTED, HEALTH SAVINGS	$ -	$ 12,000.00	$ 12,600.00	$ -	$ -	$ -	$ -
SYSTEM DEVELOPMENT	02-31-5232-00	CONTRIBUTED, HEALTH INSURANCE	$ 73,009.68	$ 45,000.00	$ 46,512.94	$ -	$ -	$ -	$ -
SYSTEM DEVELOPMENT	02-31-5234-00	CONTRIBUTED, DENTAL INSURANCE	$ 338.76	$ 3,800.00	$ 4,000.00	$ -	$ -	$ -	$ -
SYSTEM DEVELOPMENT	02-31-5236-00	CONTRIBUTED, VISION INSURANCE	$ 80.37	$ 1,000.00	$ 1,000.00	$ -	$ -	$ -	$ -
SYSTEM DEVELOPMENT	02-31-5242-00	CONTRIBUTED, AD&D LIFE INSURANCE	$ 105.30	$ 1,000.00	$ 1,000.00	$ -	$ -	$ -	$ -
SYSTEM DEVELOPMENT	02-31-5244-00	CONTRIBUTED, LTD INSURANCE	$ -	$ -	$ -	$ -	$ -	$ -	$ -
SYSTEM DEVELOPMENT	02-31-5292-00	UNEMPLOYMENT INS, TEXAS	$ 3,825.00	$ 1,500.00	$ 2,000.00	$ -	$ -	$ -	$ -
SYSTEM DEVELOPMENT	02-31-5422-00	OFFICE SUPPLIES	$ 5,000.00	$ 20,000.00	$ 7,250.00	$ -	$ -	$ -	$ -
SYSTEM DEVELOPMENT	02-31-5424-00	POSTAGE & DELIVERY	$ 500.00	$ -	$ -	$ -	$ -	$ -	$ -
SYSTEM DEVELOPMENT	02-31-5428-00	SMALL TOOLS	$ 1,000.00	$ 354.76	$ 350.00	$ -	$ -	$ -	$ -
SYSTEM DEVELOPMENT	02-31-5430-00	MINOR EQUIPMENT	$ -	$ -	$ -	$ -	$ -	$ -	$ -
SYSTEM DEVELOPMENT	02-31-5438-00	FUEL	$ 7,800.00	$ 4,800.00	$ 4,800.00	$ -	$ -	$ -	$ -
SYSTEM DEVELOPMENT	02-31-5440-00	EMPLOYEE DUES & LICENSES	$ 300.00	$ 250.00	$ 300.00	$ -	$ -	$ -	$ -
SYSTEM DEVELOPMENT	02-31-5442-00	UNIFORMS	$ 600.00	$ 1,500.00	$ 1,800.00	$ -	$ -	$ -	$ -
SYSTEM DEVELOPMENT	02-31-5498-00	OTHER SUPPLIES	$ 250.00	$ 150.00	$ 250.00	$ -	$ -	$ -	$ -
SYSTEM DEVELOPMENT	02-31-5509-00	M&R - OFFICE EQUIPMENT/SOFTWARE	$ 6,100.00	$ 500.00	$ 2,600.00	$ -	$ -	$ -	$ -
SYSTEM DEVELOPMENT	02-31-5525-00	M&R - VEHICLES	$ 3,000.00	$ 1,600.00	$ 2,000.00	$ -	$ -	$ -	$ -
SYSTEM DEVELOPMENT	02-31-5599-00	M&R - OTHER	$ -	$ -	$ -	$ -	$ -	$ -	$ -
SYSTEM DEVELOPMENT	02-31-5703-00	ADVERTISING	$ 1,000.00	$ 750.00	$ 1,000.00	$ -	$ -	$ -	$ -
SYSTEM DEVELOPMENT	02-31-5727-00	COMMUNICATION	$ -	$ 150.00	$ 1,200.00	$ -	$ -	$ -	$ -
SYSTEM DEVELOPMENT	02-31-5735-00	ENGINEERING SERVICES	$ 250,000.00	$ 250,162.00	$ 200,000.00	$ -	$ -	$ -	$ -
SYSTEM DEVELOPMENT	02-31-5741-00	INSTALLATION	$ 350,000.00	$ 344,083.28	$ 300,000.00	$ -	$ -	$ -	$ -
SYSTEM DEVELOPMENT	02-31-5743-00	INSURANCE	$ 150.00	$ 71.00	$ 150.00	$ -	$ -	$ -	$ -
SYSTEM DEVELOPMENT	02-31-5753-00	LICENSES, PERMITS & FEES	$ 600.00	$ 375.00	$ 600.00	$ -	$ -	$ -	$ -
SYSTEM DEVELOPMENT	02-31-5755-00	PROFESSIONAL SERVICES	$ -	$ -	$ -	$ -	$ -	$ -	$ -
SYSTEM DEVELOPMENT	02-31-5783-00	TRAINING	$ 5,000.00	$ 6,500.00	$ 7,500.00	$ -	$ -	$ -	$ -
SYSTEM DEVELOPMENT	02-31-5784-00	EE MISC EXPENSE	$ 500.00	$ 400.00	$ 400.00	$ -	$ -	$ -	$ -
SYSTEM DEVELOPMENT	02-31-5785-00	TRAVEL	$ 7,500.00	$ 500.00	$ 800.00	$ -	$ -	$ -	$ -
SYSTEM DEVELOPMENT	02-31-5799-00	OTHER MISC SERVICES	$ -	$ 82.93	$ -	$ -	$ -	$ -	$ -
SYSTEM DEVELOPMENT	02-31-5881-00	CAPITAL - OFFICE EQUIPMENT/SOFTWARE	$ -	$ 40,000.00	$ 40,000.00	$ -	$ -	$ -	$ -
SYSTEM DEVELOPMENT	02-31-5891-00	CAPITAL - VEHICLES	$ 70,000.00	$ -	$ -	$ -	$ -	$ -	$ -
ENGINEERING	02-33-5111-00	PERSONNEL	$ 245,232.00	$ -	$ -	$ -	$ -	$ -	$ -
ENGINEERING	02-33-5121-00	OVERTIME	$ -	$ -	$ -	$ -	$ -	$ -	$ -
ENGINEERING	02-33-5212-00	CONTRIBUTED, SOCIAL SECURITY	$ 15,204.39	$ -	$ -	$ -	$ -	$ -	$ -
ENGINEERING	02-33-5214-00	CONTRIBUTED, MEDICARE	$ 3,555.86	$ -	$ -	$ -	$ -	$ -	$ -
ENGINEERING	02-33-5222-00	CONTRIBUTED, RETIREMENT	$ 6,958.19	$ -	$ -	$ -	$ -	$ -	$ -
ENGINEERING	02-33-5224-00	CONTRIBUTED, HEALTH SAVINGS		$ -	$ -	$ -	$ -	$ -	$ -
ENGINEERING	02-33-5232-00	CONTRIBUTED, HEALTH INSURANCE	$ 62,400.00	$ -	$ -	$ -	$ -	$ -	$ -
ENGINEERING	02-33-5234-00	CONTRIBUTED, DENTAL INSURANCE	$ 112.92	$ -	$ -	$ -	$ -	$ -	$ -

Department	Account	Description	2022 Proposed Budget	2021 Projected	2021 Amended Budget	2020 Actual	2019 Actual	2018 Actual	2017 Actual
ENGINEERING	02-33-5236-00	CONTRIBUTED, VISION INSURANCE	$ 26.79	$ -	$ -	$ -	$ -	$ -	$ -
ENGINEERING	02-33-5242-00	CONTRIBUTED, AD&D LIFE INSURANCE	$ 35.10	$ -	$ -	$ -	$ -	$ -	$ -
ENGINEERING	02-33-5244-00	CONTRIBUTED, LTD INSURANCE		$ -	$ -	$ -	$ -	$ -	$ -
ENGINEERING	02-33-5292-00	UNEMPLOYMENT INS, TEXAS	$ 1,147.50	$ -	$ -	$ -	$ -	$ -	$ -
ENGINEERING	02-33-5422-00	OFFICE SUPPLIES	$ 1,000.00	$ -	$ -	$ -	$ -	$ -	$ -
ENGINEERING	02-33-5424-00	POSTAGE & DELIVERY	$ -	$ -	$ -	$ -	$ -	$ -	$ -
ENGINEERING	02-33-5428-00	SMALL TOOLS	$ 350.00	$ -	$ -	$ -	$ -	$ -	$ -
ENGINEERING	02-33-5430-00	MINOR EQUIPMENT	$ 1,000.00	$ -	$ -	$ -	$ -	$ -	$ -
ENGINEERING	02-33-5438-00	FUEL	$ 2,000.00	$ -	$ -	$ -	$ -	$ -	$ -
ENGINEERING	02-33-5440-00	EMPLOYEE DUES & LICENSES	$ 800.00	$ -	$ -	$ -	$ -	$ -	$ -
ENGINEERING	02-33-5442-00	UNIFORMS	$ 500.00	$ -	$ -	$ -	$ -	$ -	$ -
ENGINEERING	02-33-5498-00	OTHER SUPPLIES	$ 250.00	$ -	$ -	$ -	$ -	$ -	$ -
ENGINEERING	02-33-5509-00	M&R - OFFICE EQUIPMENT/SOFTWARE	$ 46,500.00	$ -	$ -	$ -	$ -	$ -	$ -
ENGINEERING	02-33-5525-00	M&R - VEHICLES	$ 2,000.00	$ -	$ -	$ -	$ -	$ -	$ -
ENGINEERING	02-33-5599-00	M&R - OTHER	$ -	$ -	$ -	$ -	$ -	$ -	$ -
ENGINEERING	02-33-5703-00	ADVERTISING	$ 1,000.00	$ -	$ -	$ -	$ -	$ -	$ -
ENGINEERING	02-33-5735-00	ENGINEERING SERVICES	$ 405,000.00	$ -	$ -	$ -	$ -	$ -	$ -
ENGINEERING	02-33-5753-00	LICENSES, PERMITS & FEES	$ -	$ -	$ -	$ -	$ -	$ -	$ -
ENGINEERING	02-33-5755-00	PROFESSIONAL SERVICES	$ 20,000.00	$ -	$ -	$ -	$ -	$ -	$ -
ENGINEERING	02-33-5783-00	TRAINING	$ 7,000.00	$ -	$ -	$ -	$ -	$ -	$ -
ENGINEERING	02-33-5784-00	EE MISC EXPENSE	$ 1,000.00	$ -	$ -	$ -	$ -	$ -	$ -
ENGINEERING	02-33-5785-00	TRAVEL	$ 10,000.00	$ -	$ -	$ -	$ -	$ -	$ -
ENGINEERING	02-33-5799-00	OTHER MISC SERVICES	$ -	$ -	$ -	$ -	$ -	$ -	$ -
ENGINEERING	02-33-5881-00	CAPITAL - OFFICE EQUIPMENT/SOFTWARE	$ -	$ -	$ -	$ -	$ -	$ -	$ -
ENGINEERING	02-33-5891-00	CAPITAL - VEHICLES	$ -	$ -	$ -	$ -	$ -	$ -	$ -
		TOTAL EXPENSE	**$ 17,793,280.75**	**$ 14,466,454.53**	**$ 14,983,678.10**	**$ 13,317,714.00**	**$ 12,205,268.56**	**$ 12,421,983.97**	**$ 11,628,427.18**
		TOTAL NET INCOME (LOSS)	**$ 8,317,990.09**	**$ 9,272,702.24**	**$ 5,215,322.04**	**$ 8,308,277.50**	**$ 8,122,760.35**	**$ 7,179,355.69**	**$ 6,012,898.13**
		Before Amortization & Depreciation							

AMORTIZATION & DEPRECIATION

Department	Account	Description	2022 Proposed Budget	2021 Projected	2021 Amended Budget	2020 Actual	2019 Actual	2018 Actual	2017 Actual
NON-DEPARTMENTAL	02-19-5901-00	DEPRECIATION EXPENSE	$ 3,000,000.00	$ 3,000,000.00	$ 3,000,000.00	$ 3,110,589.00	$ 2,768,656.66	$ 3,165,162.23	$ 2,892,571.09
NON-DEPARTMENTAL	02-19-5903-00	DEBT AMORTIZATION	$ 1,631.60	$ 1,200.00	$ 7,000.00	$ -	$ 1,361.60	$ 6,815.27	$ 6,640.32
		TOTAL AMORTIZATION & DEPRECIATION EXPENSE	**$ 3,001,631.60**	**$ 3,001,200.00**	**$ 3,007,000.00**	**$ 3,110,589.00**	**$ 2,770,018.26**	**$ 3,171,977.50**	**$ 2,899,211.41**
		TOTAL NET INCOME (LOSS)	**$ 5,316,358.49**	**$ 6,271,502.24**	**$ 2,208,322.04**	**$ 5,197,688.50**	**$ 5,352,742.09**	**$ 4,007,378.19**	**$ 3,113,686.72**

DEBT & JOINT VENTURE

Department	Account	Description	2022 Proposed Budget	2021 Projected	2021 Amended Budget	2020 Actual	2019 Actual	2018 Actual	2017 Actual
OTHER	02-00-2805-00	Series 05 - Revenue Bond	$ -	$ 85,000.00	$ -	$ 105,000.00	$ 410,000.00	$ 415,000.00	$ 405,000.00
OTHER	02-00-2812-00	Series 12 - Revenue Bond	$ 485,000.00	$ 475,000.00	$ -	$ 465,000.00	$ 455,000.00	$ 445,000.00	$ 430,000.00
OTHER	02-00-2813-00	Series 13 - Revenue Bond	$ 500,000.00	$ 485,000.00	$ -	$ 475,000.00	$ 465,000.00	$ 460,000.00	$ 450,000.00
OTHER	02-00-2818-00	Series 18 - $22M Revenue Bond	$ 1,015,000.00	$ 1,010,000.00	$ -	$ 1,005,000.00	$ 920,000.00	$ -	$ -
OTHER		Series 21 - Revenue Bond (PL 8)	$ 978,506.67						
OTHER		Live Oak Bank Loan	$ 95,000.00						
		Series 12 & 13 Debt Reserve	$ -	$ -	$ -	$ -	$ -	$ 13,848.92	$ 200,723.52
OTHER	02-00-1901-00	BRPUA Joint Venture	$ 1,900,000.00	$ 1,900,000.00	$ -	$ 1,920,587.69	$ -	$ -	$ -
		TOTAL DEBT & JOINT VENTURE	**$ 4,973,506.67**	**$ 3,955,000.00**	**$ -**	**$ 3,970,587.69**	**$ 2,250,000.00**	**$ 1,333,848.92**	**$ 1,485,723.52**
		TOTAL AVAILABLE FOR CIP - NET INCOME (LOSS)	**$ 3,344,483.42**	**$ 5,317,702.24**	**$ 5,215,322.04**	**$ 4,337,689.81**	**$ 5,872,760.35**	**$ 5,845,506.77**	**$ 4,527,174.61**

JCSUD

Capital Expenditures (Equipment)
2022 Draft Budget

A capital expenditure is an asset that is depreciated for longer than 3 years and is over $10,000

Account Number	Department	Capital Description		Budgeted Cost
02-12-5891-00	ADMINISTRATION	Truck: 1/2 Ton 4 door (Replace)		$ 40,000.00
			CAPITAL - VEHICLES	$ 40,000.00
02-21-5871-00	WATER SYSTEMS	Backhoe (Purchase)		$ 95,000.00
02-21-5871-00	WATER SYSTEMS	Trailer: Backhoe (Purchse)		$ 20,000.00
			CAPITAL - EQUIPMENT	$ 115,000.00
02-21-5891-00	WATER SYSTEMS	Truck: Backhoe (Replace Unit 15)		$ 65,000.00
02-21-5891-00	WATER SYSTEMS	Truck: 1 Ton Flatbed (Replacing 2 for 1)		$ 60,000.00
02-21-5891-00	WATER SYSTEMS	Truck: 1/2 Ton (Purchase)		$ 35,000.00
			CAPITAL - VEHICLES	$ 160,000.00
02-23-5871-00	WASTEWATER SYSTEMS	Vac Truck (Replace)		$ 300,000.00
			CAPITAL - EQUIPMENT	$ 300,000.00
02-23-5891-00	WASTEWATER SYSTEMS	Truck: 3/4 Ton Utility (Purchase)		$ 50,000.00
			CAPITAL - VEHICLES	$ 50,000.00
02-27-5891-00	UTILITY SERVICE	Truck: 1/2 Ton (Replace)		$ 35,000.00
			CAPITAL - VEHICLES	$ 35,000.00
02-21-5891-00	WATER SYSTEMS	Truck: 1/2 Ton (Replace)		$ 35,000.00
02-21-5891-00	WATER SYSTEMS	Truck: 1/2 Ton (Replace)		$ 35,000.00
			CAPITAL - VEHICLES	$ 70,000.00
				$ 770,000.00

This will not include field projects that should be included in the CIP Budget.

Expenditures of Note
2022 Draft Budget

Account Number	Department	Capital Description		Budgeted Cost
02-10-5799-00	DIRECTORS	Fees of Office		$ 12,000.00
			OTHER MISC SERVICES	$ 12,000.00
02-12-5747-00	ADMINISTRATION	Legal Services		$ 300,000.00
			LEGAL SERVICES	$ 300,000.00
02-13-5755-00	COMMUNICATIONS	AM Agency - Branding		$ 13,000.00
02-13-5755-00	COMMUNICATIONS	Four Box – Rate change, freeze, emergency		$ 20,000.00
02-13-5755-00	COMMUNICATIONS	CivicPlus - Website Design		$ 30,000.00
			PROFESSIONAL SERVICES	$ 63,000.00
02-13-5761-00	COMMUNICATIONS	Events/Sponsorships/Donations		$ 15,000.00
02-13-5761-00	COMMUNICATIONS	Marketing: Items		$ 5,000.00
				$ 20,000.00
02-16-5422-00	FINANCE	District Workstations		$ 18,000.00
02-16-5422-00	FINANCE	Battery Back Ups		$ 1,500.00
02-16-5422-00	FINANCE	Supplies Expense		$ 2,500.00
			OFFICE SUPPLIES	$ 22,000.00
02-16-5509-00	FINANCE	Incode		$ 80,000.00
02-16-5509-00	FINANCE	Offsite back up		$ 13,500.00
02-16-5509-00	FINANCE	Firewall		$ 5,000.00
		General Maintenance		$ 2,500.00
			M&R - OFFICE EQUIPMENT/SOFTWARE	$ 101,000.00
02-18-5727-00	CUSTOMER SERVICE	Survey/Bill Stuffers		$ 11,500.00
		Chat Bot		$ 13,500.00
			COMMUNICATION	$ 25,000.00
02-18-5509-00	CUSTOMER SERVICE	WaterSmart		$ 60,000.00
		General Maintenance		$ 5,000.00
			M&R - OFFICE EQUIPMENT/SOFTWARE	$ 65,000.00
02-19-5422-00	NON-DEPARTMENTAL	Microsoft 365		$ 20,000.00
		Adobe		$ 12,000.00
		General Maintenance		$ 8,000.00
			OFFICE SUPPLIES	$ 40,000.00
02-19-5509-00	NON-DEPARTMENTAL	Novatech - Printer Maintenance & Toner		$ 15,000.00
			M&R - OFFICE EQUIPMENT/SOFTWARE	$ 15,000.00
02-19-5799-00	NON-DEPARTMENTAL	Janitorial		$ 25,000.00
			OTHER MISC SERVICES	$ 25,000.00
02-27-5509-00	UTILITY SERVICE	Annual Mueller - Fee Maintenance		$ 150,000.00
			M&R - OFFICE EQUIPMENT/SOFTWARE	$ 150,000.00

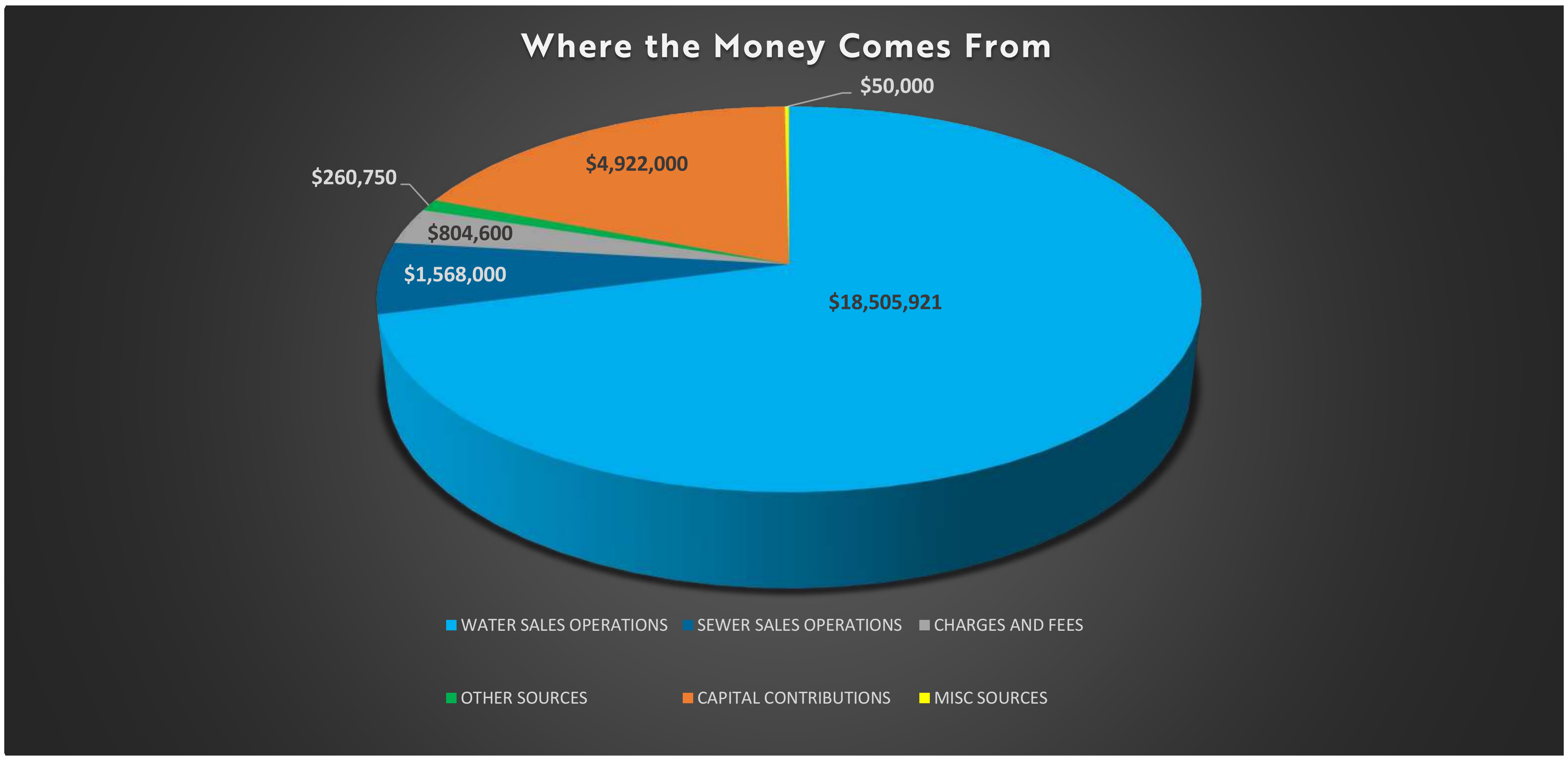
Account Number	Department	Capital Description		Budgeted Cost
02-27-5715-00	UTILITY SERVICE	DataProse	$	100,000.00
		BILL PROCESSING	$	100,000.00
02-21-5513-00	WATER SYSTEMS	Inactive Meter Changeouts	$	150,000.00
02-21-5513-00	WATER SYSTEMS	General Maintenance	$	250,000.00
		M&R - WATER SYSTEM	$	400,000.00
02-21-5515-00	WATER SYSTEMS	Demo of Elevated Plant 2	$	35,000.00
02-21-5515-00	WATER SYSTEMS	Tank Washouts	$	25,000.00
02-21-5515-00	WATER SYSTEMS	PSI Tank Rehab Plant 9	$	25,000.00
02-21-5515-00	WATER SYSTEMS	PSI Tank Rehab Plant 18	$	25,000.00
02-21-5515-00	WATER SYSTEMS	4 Tank Washouts	$	10,000.00
02-21-5515-00	WATER SYSTEMS	Fence Work at Plant 15,16,24	$	6,400.00
02-21-5515-00	WATER SYSTEMS	Regal 216 Chlorinator Sets	$	3,000.00
02-21-5515-00	WATER SYSTEMS	General Maintenance	$	45,600.00
		M&R - WATER PLANT SITE	$	175,000.00
02-21-5755-00	WATER SYSTEMS	SamCo Water Loss Investigation	$	60,000.00
		General Services	$	3,000.00
		PROFESSIONAL SERVICES	$	63,000.00
02-21-5799-00	WATER SYSTEMS	SCADA Upgrade	$	95,000.00
02-21-5799-00	WATER SYSTEMS	General Maintenance	$	8,400.00
		OTHER MISC SERVICES	$	103,400.00
02-23-5755-00	WASTEWATER SYSTEMS	Solid Waste Handling	$	120,000.00
		PROFESSIONAL SERVICES	$	120,000.00
02-33-5509-00	ENGINEERING	Infowater Licenses and Autocad License	$	45,000.00
		M&R - OFFICE EQUIPMENT/SOFTWARE	$	45,000.00
02-33-5735-00	ENGINEERING	ENGINEERING SERVICES	$	75,000.00
02-33-5735-00	ENGINEERING	Water Master Plan	$	330,000.00
		ENGINEERING SERVICES	$	405,000.00

This will not include field projects that should be included in the CIP Budget.

Johnson County Special Utility District
2022 Annual Budget
Budget Summary - Charts

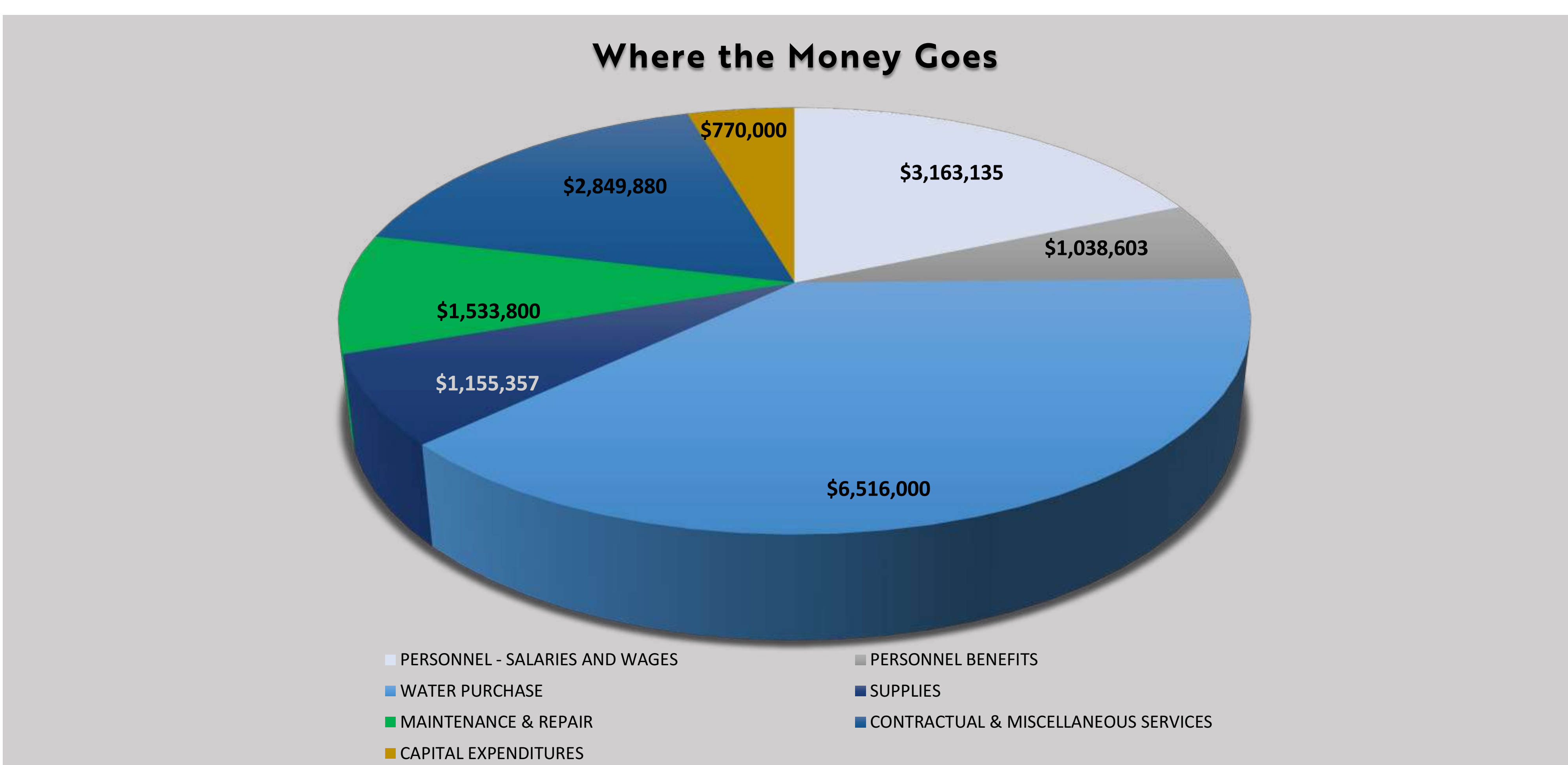
Revenues

WATER SALES OPERATIONS	$	18,505,921	71%
SEWER SALES OPERATIONS	$	1,568,000	6%
CHARGES AND FEES	$	804,600	3%
OTHER SOURCES	$	260,750	1%
CAPITAL CONTRIBUTIONS	$	4,922,000	19%
MISC SOURCES	$	50,000	0%
TOTAL REVENUE	**$**	**26,111,271**	**100%**

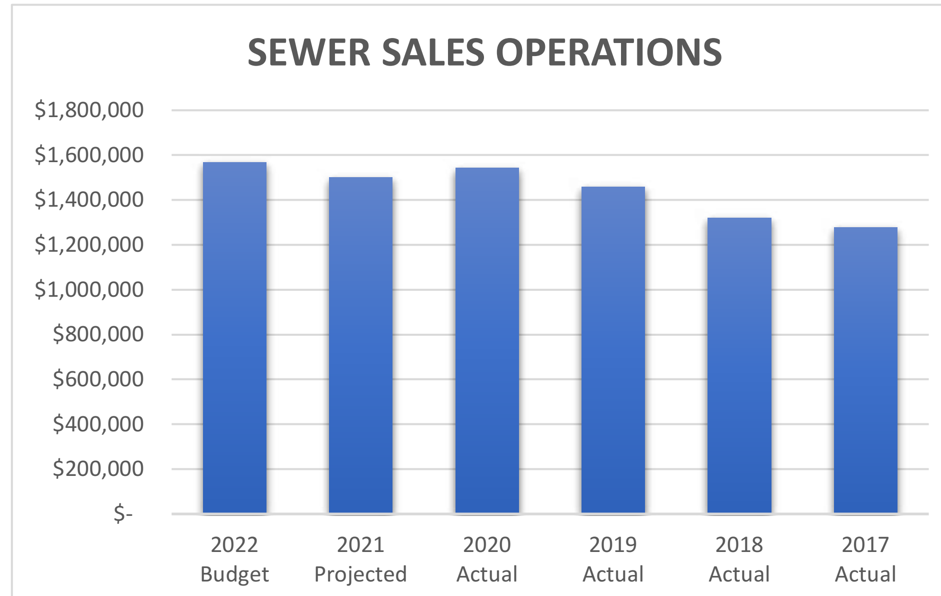


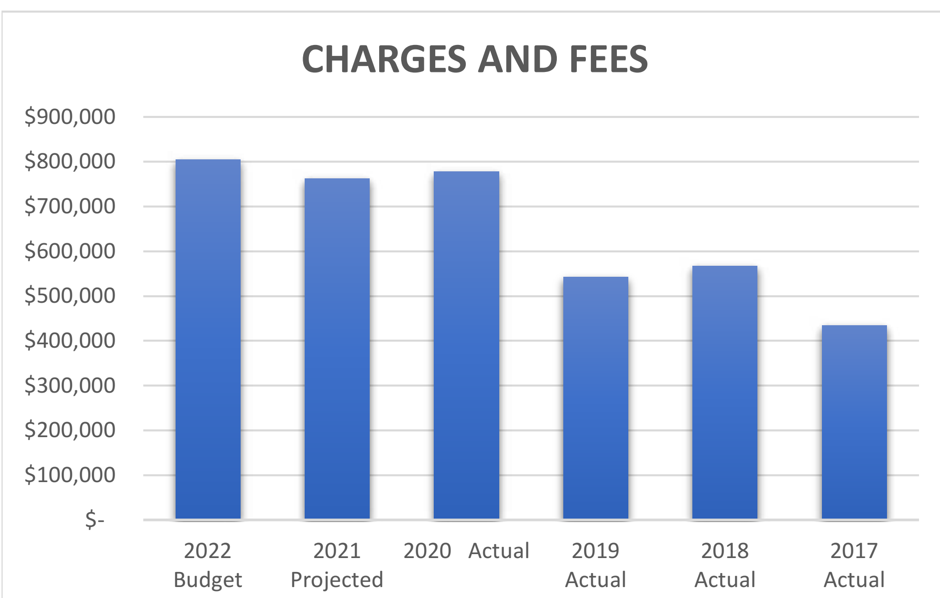
Expenses

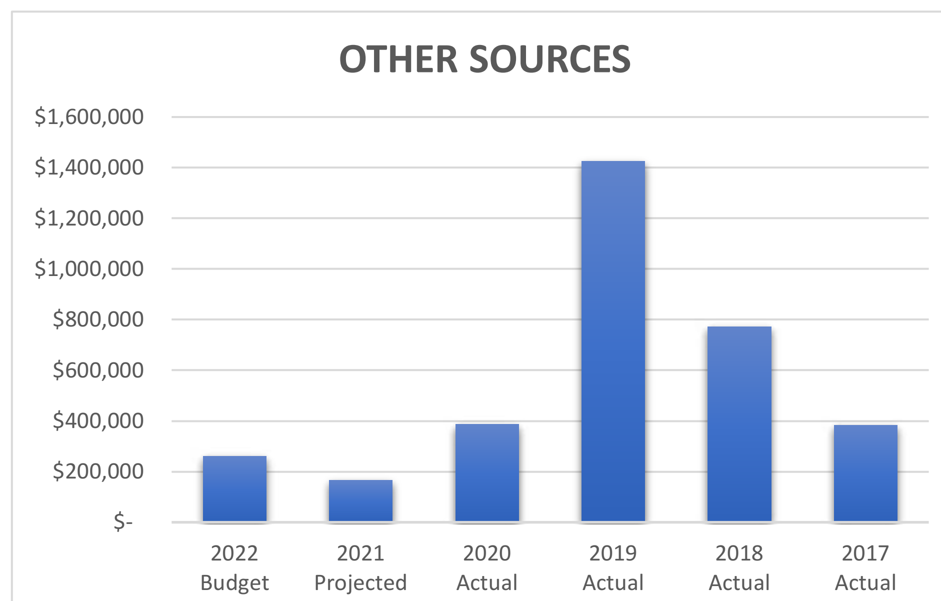
PERSONNEL - SALARIES AND WAGES	$	3,163,135	18%
PERSONNEL BENEFITS	$	1,038,603	6%
WATER PURCHASE	$	6,516,000	37%
SUPPLIES	$	1,155,357	6%
MAINTENANCE & REPAIR	$	1,533,800	9%
CONTRACTUAL & MISCELLANEOUS SERVICES	$	2,849,880	16%
CAPITAL EXPENDITURES	$	770,000	4%
MISCELLANEOUS & SUNDRY CHARGES	$	766,507	4%
TOTAL EXPENSE	**$**	**17,793,281**	**100%**

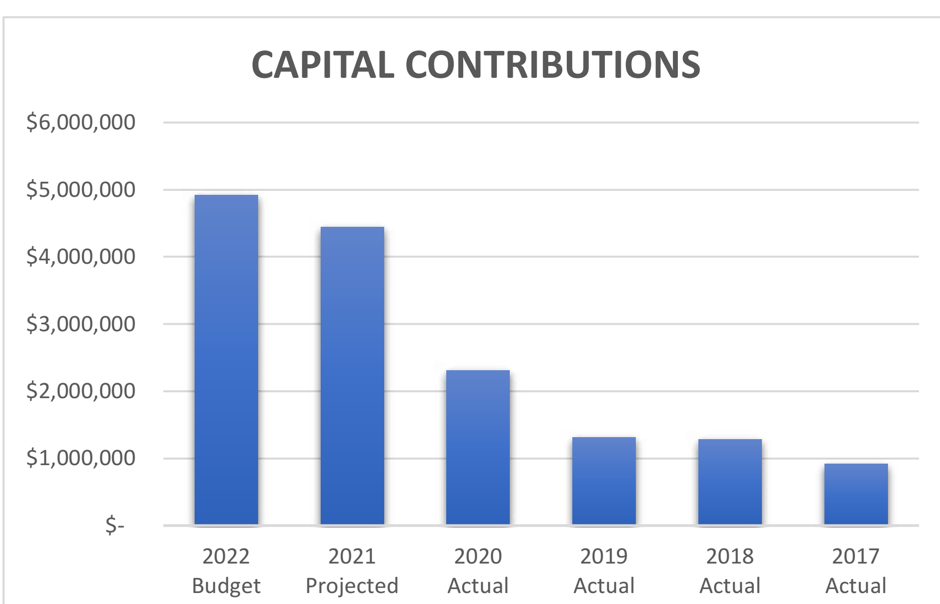


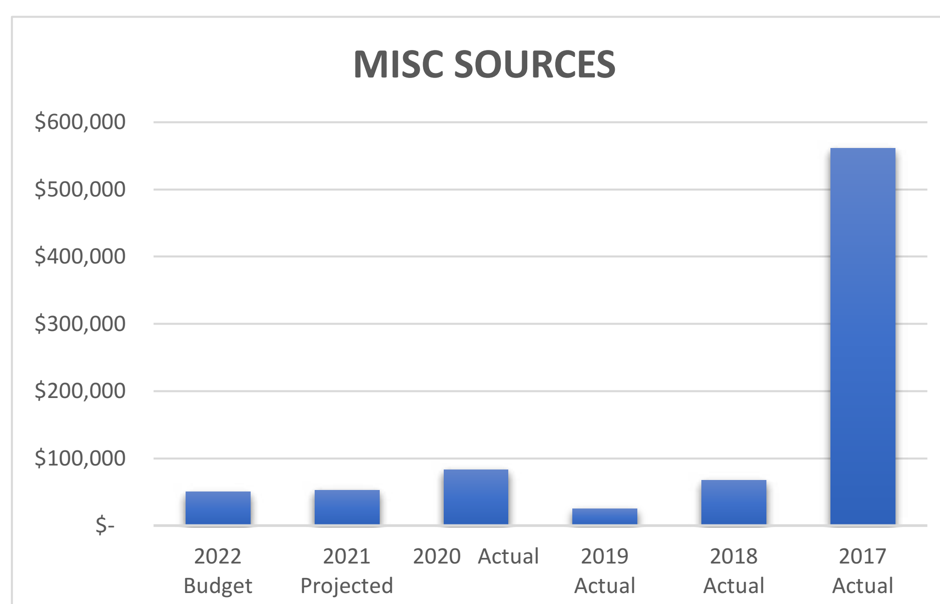
Johnson County Special Utility District
2022 Annual Budget
Budgetary Trends - Revenues



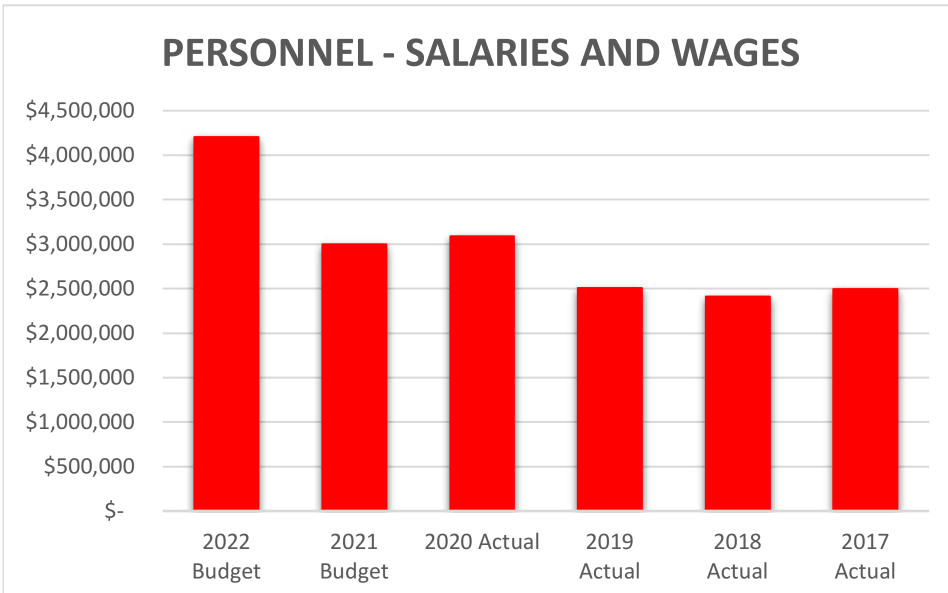


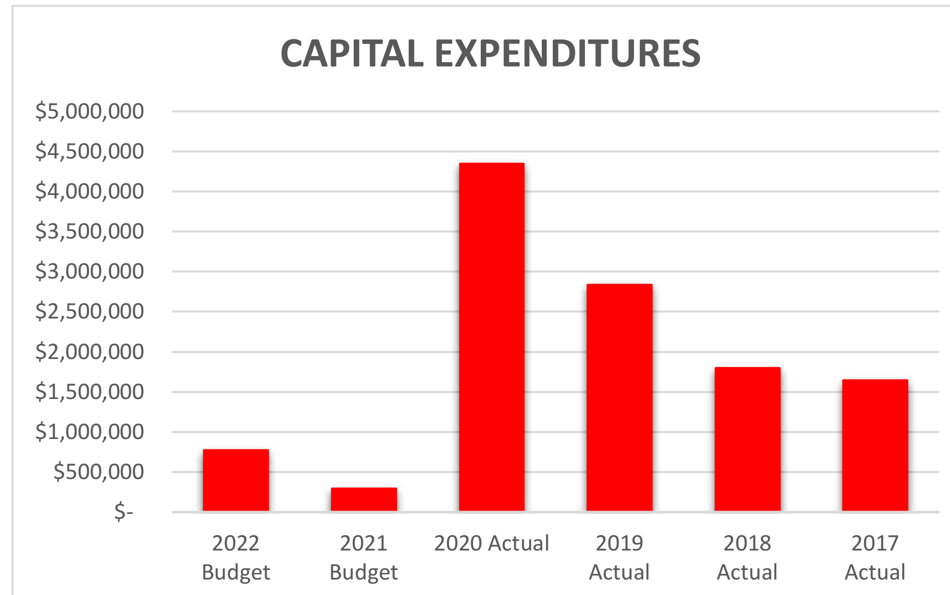


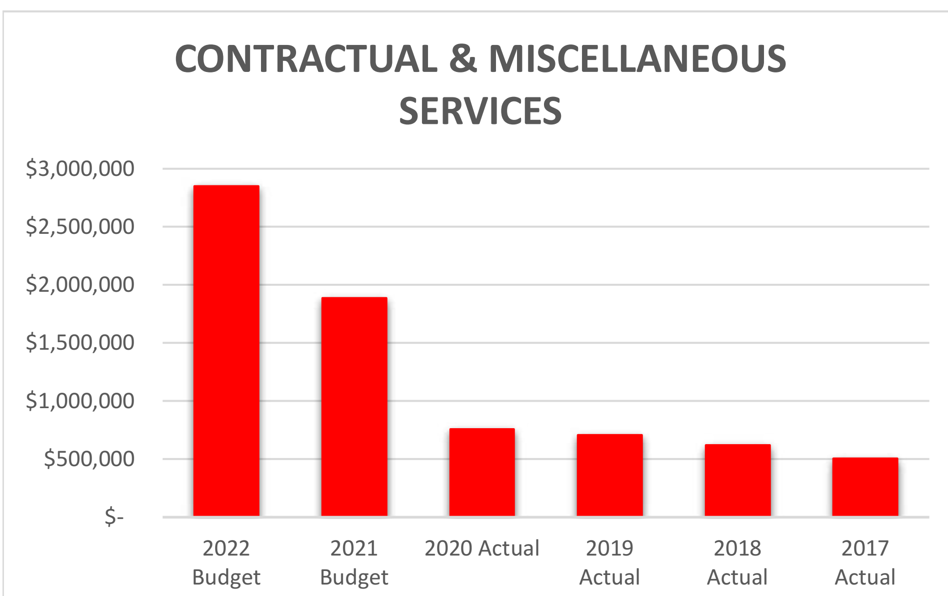


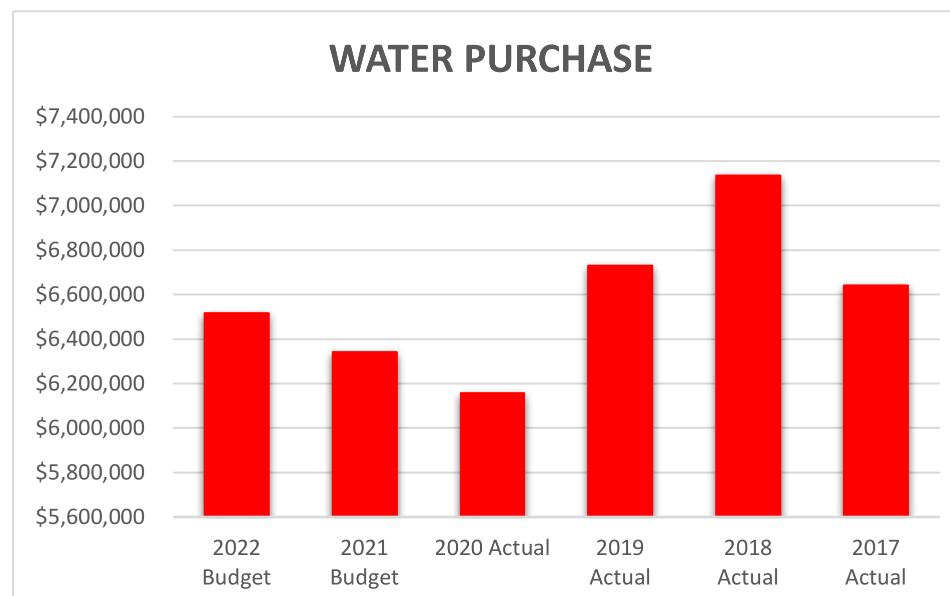


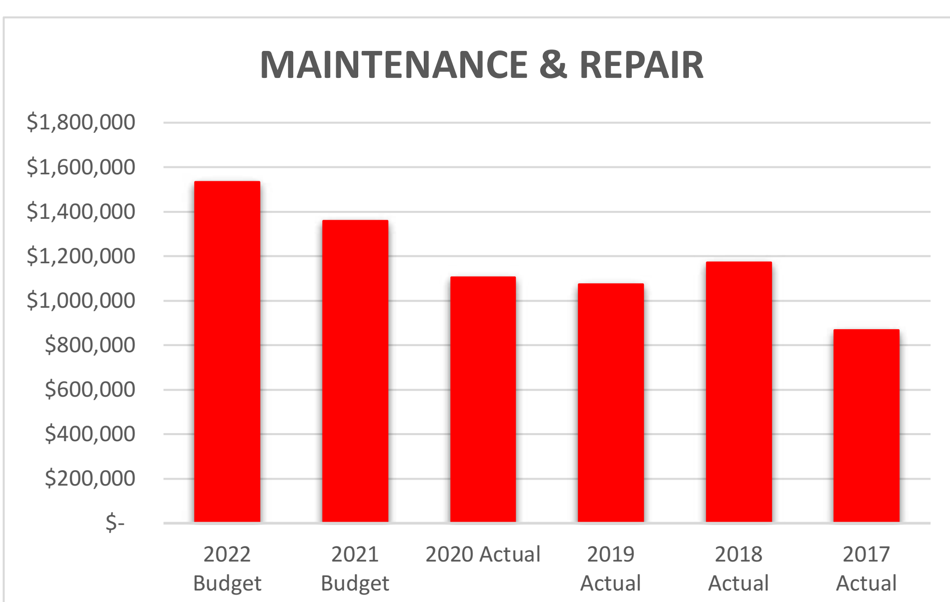
Johnson County Special Utility District
2022 Annual Budget
Budgetary Trends - Expenses

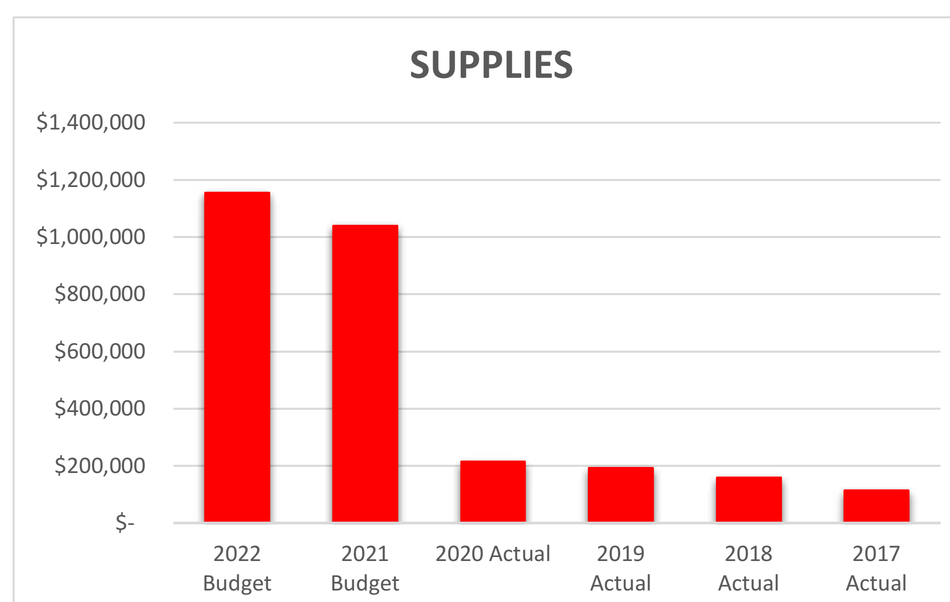


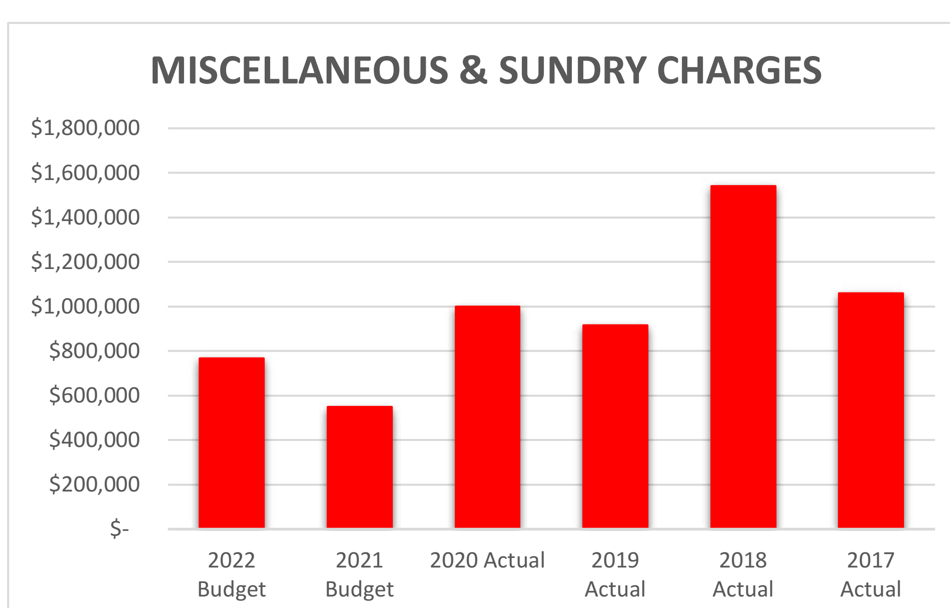




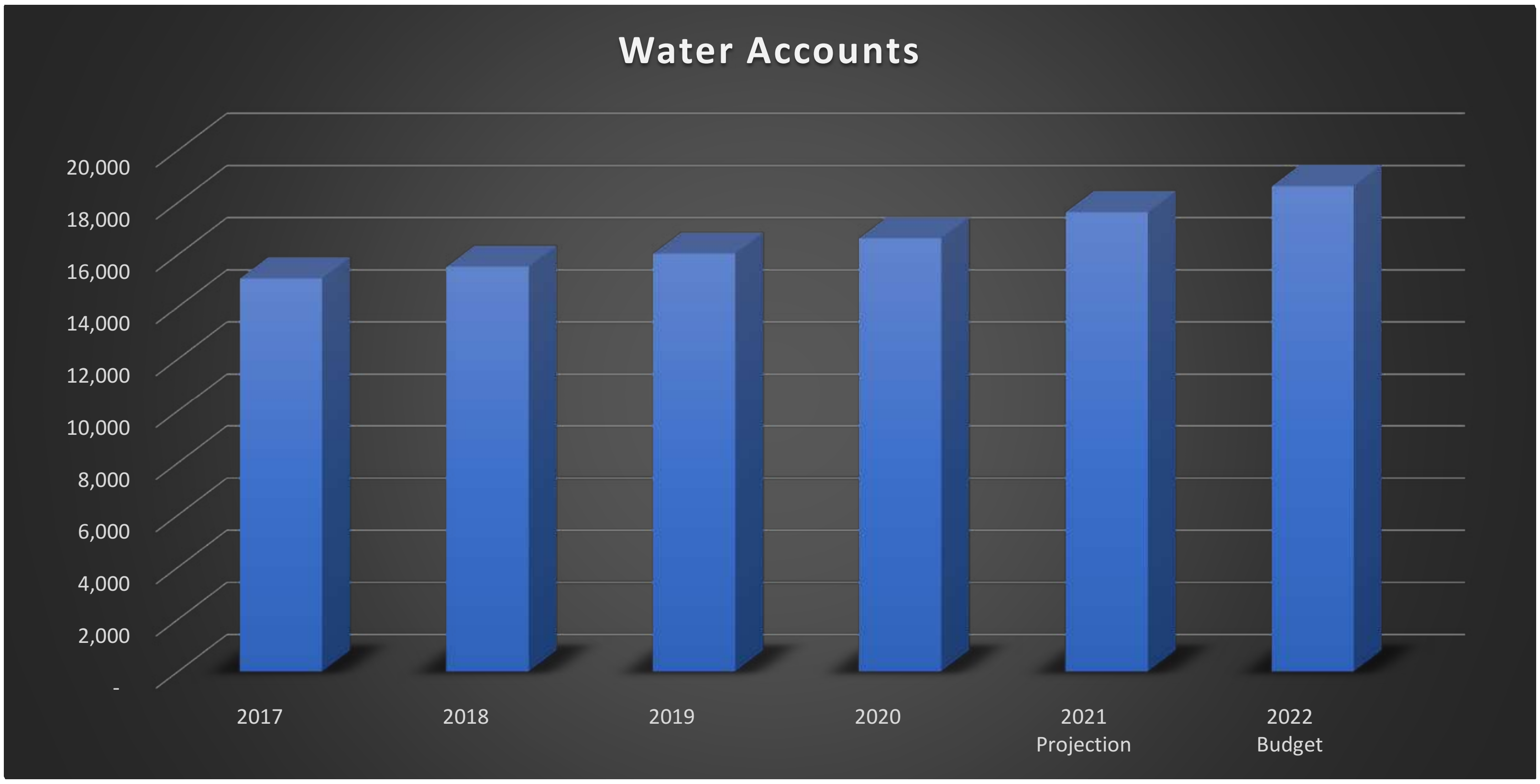


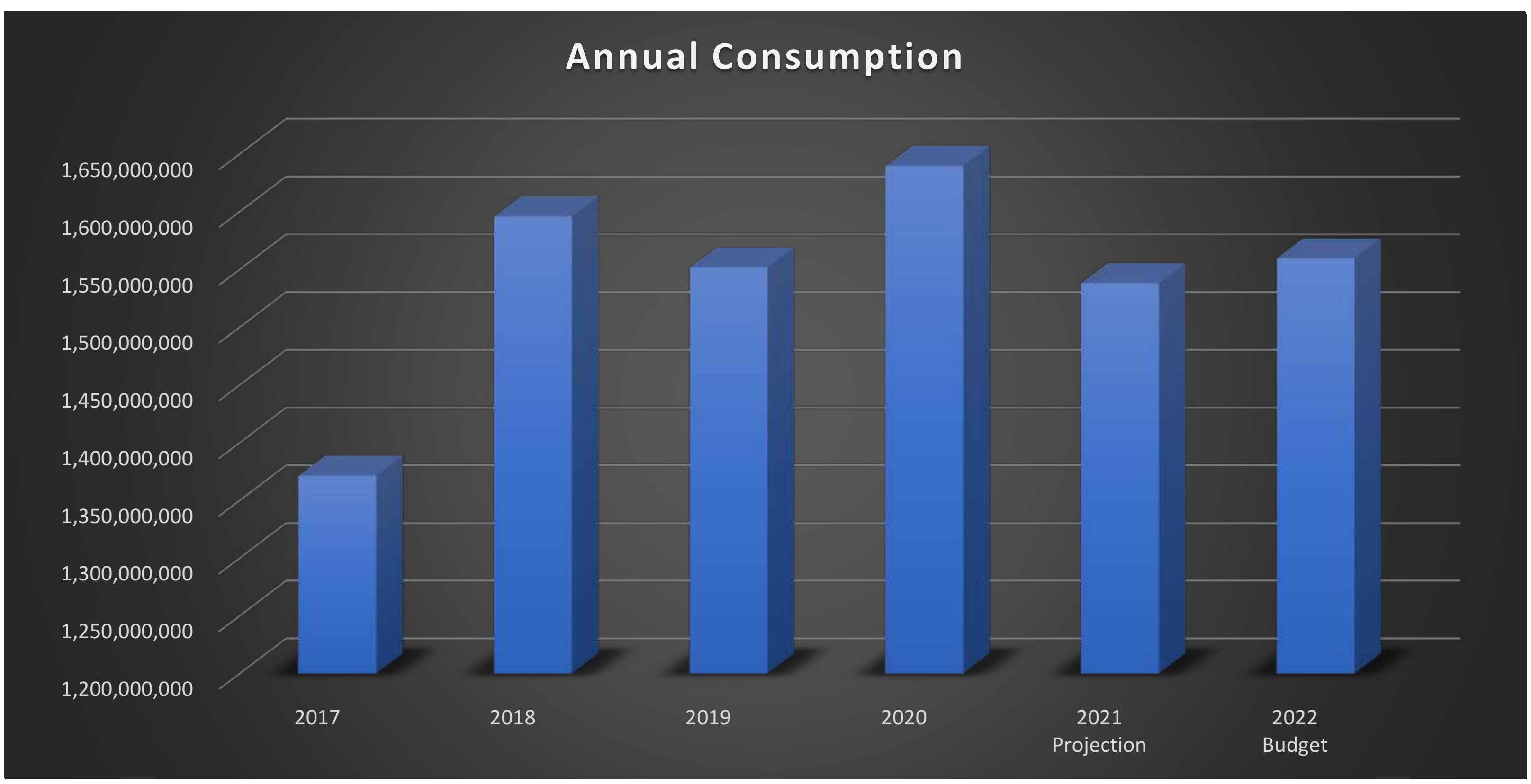




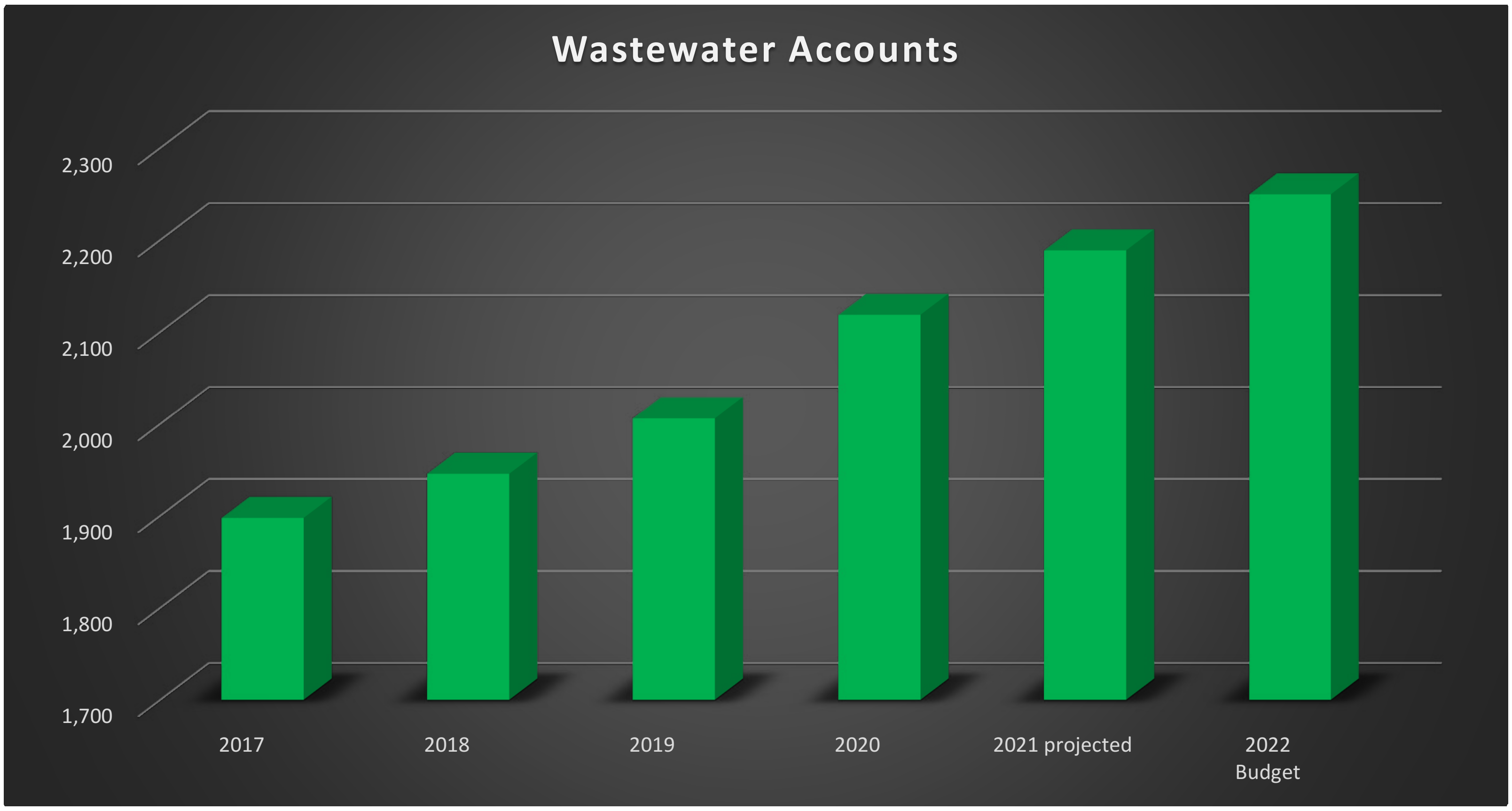


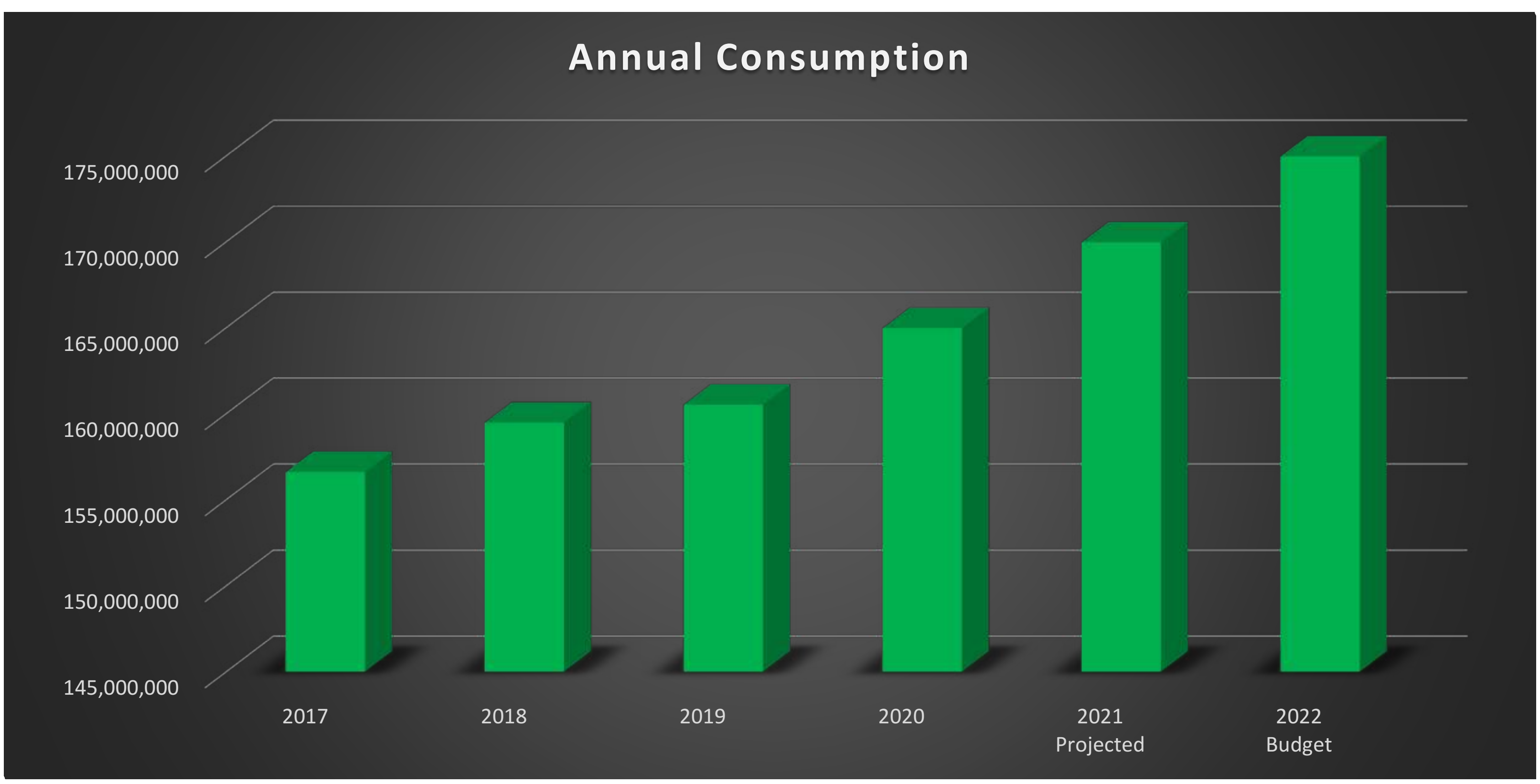
Johnson County Special Utility District
Water Accounts & Consumption





Johnson County Special Utility District
Wastewater Accounts & Consumption





Johnson County Special Utility District
Water & Wastewater Rates

Water Rates

METER SIZE	MONTHLY MINIMUM	MONTHLY RATES FOR METERED WATER IN ADDITION TO THE MONTHLY MINIMUM	
5/8" x 3/4"	$33.00	**For gallons used:**	**Rate per thousand gallons:**
3/4"	$42.90	0 to 5K gallons	$4.25 per thousand
1"	$72.60	5K to 10K gallons	$5.25 per thousand
1-1/2"	$132.00	Over 10K gallons	$6.25 per thousand
2"	$330.00		
3"	$660.00		
4"	$1,320.00		
6"	$2,112.00		

Wastewater Rates

CUSTOMER CLASS	*MONTHLY MINIMUM	MONTHLY RATES FOR METERED WATER IN ADDITION TO THE MONTHLY MINIMUM
Residential	$22.00	$4.50/K gallons, which applies up to a maximum of 10,000 gallons water usage for residential.
Commercial	$25.00	
Multi-Unit	$12.50	

**Monthly Minimum is applied per unit.*

Fire Hydrant Meter

CUSTOMER CLASS	MONTHLY MINIMUM	MONTHLY RATES FOR METERED WATER IN ADDITION TO THE MONTHLY MINIMUM
2" FH Meter	$50.00	$6.50/K gallons

RATES FOR NEW SERVICE - WATER

Minimum Bill = $33.00 √ ***Standard Water Service***

STANDARD WATER SERVICE 5/8" METER		DROP-IN SERVICE (i.e.-subdivision w/ existing tap		RE-SERVICE (Sys Dev Fee Pd)	
$ 200	Deposit	$ 200	Deposit	$ 200	Deposit
$ 2,800	System Development Fee	$ 2,800	System Development Fee	$ 50	Activation
$ 1,400	Installation/tap phase (labor, materials, admin costs, filing fees)	$ 700	Installation phase (labor, mat, admin costs, filing fees)		
$ 4,400	Total *(includes deposit)*	$ 3,700	Total *(includes deposit)*	$ 250	Total

√ ****NON-Standard Water Service***

NON-STANDARD WATER SERVICE 3/4" METER

Min Bill $49.50

$ 200	Deposit
$ 4,200	System Development Fee
$ 1,400	Installation Phase
$ 5,800	Total Connection Fee

NON-STANDARD WATER SERVICE 1" METER

Min Bill $92.40

$ 200	Deposit
$ 7,840	System Development Fee
$ 1,700	Installation Phase
$ 9,740	Total Connection Fee

NON-STANDARD WATER SERVICE 2" METER

Min Bill $412.50

$ 500	Deposit
$ 35,000	System Development Fee
$ 4,000	Installation Phase
$ 39,500	Total Connection Fee

*excluding any road bore cost

NON-STANDARD WATER SERVICE 3" METER

Min Bill $825.00

$ 1,000	Deposit
$ 70,000	System Development Fee
$ TBD	Installation Phase
$ Pending	Total Connection Fee

*excluding any road bore cost

NON-STANDARD WATER SERVICE 4" METER

Min Bill $1650

$ 1,000	Deposit
$ 140,000	System Development Fee
$ TBD	Installation Phase
$ Pending	Total Connection Fee

*excluding any road bore cost

NON-STANDARD WATER SERVICE 6" METER

Min Bill $2640

$ TBD	Deposit
$ 224,000	System Development Fee
$ TBD	Installation Phase
$ Pending	Total Connection Fee

*excluding any road bore cost

DUAL METER SET

$ 400	*(200 x 2)*	*Deposit*
$ 5,600	*(28000 x 2)*	*System Development Fee*
$ 2,100	*(1400+700)*	*Installation Phase*
$ 8,100		*Total Connection Fee*

*both meters set

For 3" Meters and Larger, fees will be determined on a case by case basis.

STANDARD FIRE HYDRANT INSTALLATION:

$ 4,750 Total

PORTABLE METERS (for short term or quick-fill projects)

$ 1,500 Service Availability fee *Min Bill $182*

& $6.50 per 1,000 gal used

TBD = To Be Determined

JCSUD

RATES FOR NEW SERVICE - <u>SEWER</u>

√ ***<u>Available in the city of Joshua only</u>, provided that it is feasible for the tap to be made on the existing collection system.***

Min Bill $22.00

STANDARD SEWER SERVICE 5/8" METER			**DROP-IN SERVICE** (i.e.-subdivision w/ existing tap & stub-out)		
$	2,480	System Development Fee	$	2,480	
$	1,240	Installation Phase *			
$	3,720	Total Connection Fee	$	2,480	Total Connection Fee

* $ 1,840 <u>with</u> Pavement Cut

<u>Note:</u> *Standard and Non-Standard Service Installation Phase shall include all costs associated with <u>making the tap including materials, administrative, and engineering fees, which may be determined on a case-by-case basis.</u>*

NON-STANDARD SEWER SERVICE 3/4" METER			**NON-STANDARD SEWER SERVICE 1" METER**		
$	3,720	System Development Fee	$	6,200	System Development Fee
$	1,240	Installation Phase *	$	TBD	Installation Phase
$	4,960	Total Connection Fee	$		Total Connection Fee

* $ 1,840 <u>with</u> Pavement Cut

NON-STANDARD SEWER SERVICE 1-1/2" METER			**NON-STANDARD SEWER SERVICE 2" METER**		
$	12,400	System Development Fee	$	19,840	System Development Fee
$	TBD	Installation Phase	$	TBD	Installation Phase
$		Total Connection Fee	$		Total Connection Fee

NON-STANDARD SEWER SERVICE 3" METER			**NON-STANDARD SEWER SERVICE 4" METER**		
$	37,200	System Development Fee	$	62,000	System Development Fee
$	TBD	Installation Phase	$		Installation Phase
$		Total Connection Fee	$	Pending	Total Connection Fee

NON-STANDARD SEWER SERVICE 6" METER

$	TBD	System Development Fee
$		Installation Phase
$	Pending	Total Connection Fee

RATES

$	*$22.00*	Monthly minimum charge
$	*$4.50*	per thousand gal. up to a max 10,000 gal. of water usage (for residential accts.)

TBD = To Be Determined

2021

JCSUD SUMMARY OF OUTSTANDING DEBT

Year	Series 2012 Revenue TBTF Line			Series 2013 Revenue & Refunding TBTF Line			Series 2018 Revenue & Refunding $22M TWDB			Series 2021 Revenue & Refunding Plant 8 - 1MG Elevated			Total Debt Excluding SWATS	PUA Series 2013			ALL Debt Total
	Principal Aug 15th $$	Interest Feb/Aug $$	Total $$	Principal Aug 15th $$	Interest Feb/Aug $$	Total $$	Principal Aug 15th $$	Interest Feb/Aug $$	Total $$	Principal Aug 15th $$	Interest Feb/Aug $$	Total $$		Principal $$	Interest $$	Total $$	$$
														Included in PUA monthly invoice amount			
											ESTIMATED						
2022	$ 485,000	$ 139,750	$ 624,750	$ 500,000	$ 106,658	$ 606,658	$ 1,015,000	$ 275,172	$ 1,290,172	$ 765,000	$ 213,507	$ 978,507	$ 3,500,086	$ 910,000	$ 36,900	$ 946,900	$ 4,446,986
2023	$ 500,000	$ 130,050	$ 630,050	$ 395,000	$ 96,658	$ 491,658	$ 1,025,000	$ 267,661	$ 1,292,661	$ 685,000	$ 291,000	$ 976,000	$ 3,390,368	$ 320,000	$ 9,600	$ 329,600	$ 3,719,968
2024	$ 515,000	$ 120,050	$ 635,050	$ 405,000	$ 88,165	$ 493,165	$ 1,030,000	$ 259,256	$ 1,289,256	$ 715,000	$ 263,600	$ 978,600	$ 3,396,071			$ -	$ 3,396,071
2025	$ 525,000	$ 108,463	$ 633,463	$ 415,000	$ 79,053	$ 494,053	$ 1,040,000	$ 249,265	$ 1,289,265	$ 745,000	$ 235,000	$ 980,000	$ 3,396,780			$ -	$ 3,396,780
2026	$ 540,000	$ 96,650	$ 636,650	$ 425,000	$ 69,300	$ 494,300	$ 1,055,000	$ 237,721	$ 1,292,721	$ 775,000	$ 205,200	$ 980,200	$ 3,403,871			$ -	$ 3,403,871
2027	$ 555,000	$ 83,150	$ 638,150	$ 435,000	$ 59,100	$ 494,100	$ 1,065,000	$ 224,744	$ 1,289,744	$ 805,000	$ 174,200	$ 979,200	$ 3,401,194			$ -	$ 3,401,194
2028	$ 575,000	$ 69,275	$ 644,275	$ 450,000	$ 48,443	$ 498,443	$ 1,080,000	$ 210,686	$ 1,290,686	$ 835,000	$ 142,000	$ 977,000	$ 3,410,404			$ -	$ 3,410,404
2029	$ 590,000	$ 54,900	$ 644,900	$ 465,000	$ 37,193	$ 502,193	$ 1,095,000	$ 195,674	$ 1,290,674	$ 870,000	$ 108,600	$ 978,600	$ 3,416,367			$ -	$ 3,416,367
2030	$ 610,000	$ 37,200	$ 647,200	$ 475,000	$ 25,335	$ 500,335	$ 1,110,000	$ 179,797	$ 1,289,797	$ 905,000	$ 73,800	$ 978,800	$ 3,416,132			$ -	$ 3,416,132
2031	$ 630,000	$ 18,900	$ 648,900	$ 490,000	$ 12,985	$ 502,985	$ 1,125,000	$ 163,036	$ 1,288,036	$ 940,000	$ 37,600	$ 977,600	$ 3,417,521			$ -	$ 3,417,521
2032							$ 1,145,000	$ 145,598	$ 1,290,598				$ 1,290,598			$ -	$ 1,290,598
2033							$ 1,165,000	$ 127,278	$ 1,292,278				$ 1,292,278			$ -	$ 1,292,278
2034							$ 1,180,000	$ 108,056	$ 1,288,056				$ 1,288,056			$ -	$ 1,288,056
2035							$ 1,200,000	$ 87,996	$ 1,287,996				$ 1,287,996			$ -	$ 1,287,996
2036							$ 1,225,000	$ 67,116	$ 1,292,116				$ 1,292,116			$ -	$ 1,292,116
2037							$ 1,245,000	$ 45,433	$ 1,290,433				$ 1,290,433			$ -	$ 1,290,433
2038							$ 1,265,000	$ 23,023	$ 1,288,023				$ 1,288,023			$ -	$ 1,288,023
2039													$ -			$ -	$ -
2040													$ -			$ -	$ -
2041													$ -			$ -	$ -
Totals	$ 5,525,000	$ 858,388	$ 6,383,388	$ 4,455,000	$ 622,888	$ 5,077,888	$19,065,000	$ 2,867,507	$ 21,932,507	$8,040,000	$1,744,507	$9,784,507	$ 43,178,289	$ 1,230,000	$ 46,500	$ 1,276,500	$ 44,454,789
															JCSUD Principal Debt	$ 38,315,000	
															JCSUD Interest Debt	$ 6,139,789	
															JCSUD Total Debt	$ 44,454,789	

JCSUD

Building Fund
2022 Draft Budget

Designated Building Fund

Account	Account Description		Balance as of 09/30/21
02-00-1228-00	TexSTAR-550 - Building Fund Reserve	$	583,647.08

Building Expenses

Account	Account Description		Budget
XX-12-5507-00	M&R - GROUNDS	$	50,000.00
XX-12-5505-00	M&R - STRUCTURES	$	150,000.00
XX-12-5509-00	M&R - OFFICE EQUIPMENT/SOFTWARE	$	100,000.00
XX-12-5422-00	OFFICE SUPPLIES	$	25,000.00
XX-12-5498-00	OTHER SUPPLIES	$	200,000.00
XX-12-5881-00	CAPITAL - OFFICE EQUIPMENT/SOFTWARE	$	25,000.00
XX-12-5920-00	CONTIGENCY	$	25,000.00
	Total Expense	$	575,000.00

Account	Account Description		Remaining Balance
02-00-1228-00	TexSTAR-550 - Building Fund Reserve	$	8,647.08

JCSUD

CAPITAL IMPROVEMENT PROGRAM

2022 CIP BUDGET

Project ranking process

The Ranking of projects have been prepared by System Development and Operations based upon the following evaluation criteria:

- *Health and Safety-* in this criterion, projects are rated based upon the potential of hazard to health, the degree of reinforcement to present wastewater/water supply, and the effect on the water pressure in the system.
- *Urgency-* Projects receive a rating considering the points a project received under Health and Safety and the relative degree of planning and coordination required in conjunction with other capital projects
- *Service and Benefit-* Projects are rated based upon the number of dwelling units served, the cost per dwelling unit, the adequacy to serve existing service areas, and the percentage of property owners requesting water/sewer service
- *Budget Impact-*The project's effect on operating expenses and operating revenues is rated in this criterion.
- *Master Plan compatibility-* Projects are rated based upon their compatibility with the Master Plan and the current land development use.

The Board of Directors will rank the projects based on the following priorities:

A. *High Priority-*requires immediate funding and completion
B. *Moderate Priority-* require funding for initiation
C. *Low Priority-* require identification and funding in the long term
D. *No priority-* No priority

JCSUD

2022 PROPOSED CIP BUDGET

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
	25-01-03 (HWY 4)			*$*	*337,500*
	25-01-01 (CR 409)			*$*	*451,000*
	25-03-02 (CR 401)			*$*	*271,500*
	25-08-01 (Brett Jackson)			*$*	*13,000*
	2021-MP (25-18-01)			*$*	*250,000*
		TOTAL OF WATER PROJECTS		$	3,744,000

Projected Need for CIP:	$	4,092,500.00

CIP FUNDING RESERVES		10/7/2021
Total Un-Restricted Investments	$	11,105,685.35
Emergency Operating Reserve	*$*	*(3,000,000.00)*
Total Available for CIP Projects	*$*	*8,105,685.35*
Projected (Need) or Surplus for CIP:	$	4,013,185.35

JCSUD

WATER CIP PROJECTS

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
		TOTAL OF WATER PROJECTS		$	3,744,000

JOHNSON COUNTY SPECIAL UTILITY DISTRICT

CIP PROJECTS

CR 409			25-01-01
Category	Redline Pressure	**Sub-Category**	
Department	Water	**Evaluation Criteria**	Health and Safety
Location	CR 409	**Priority Ranking**	High Priority (6)

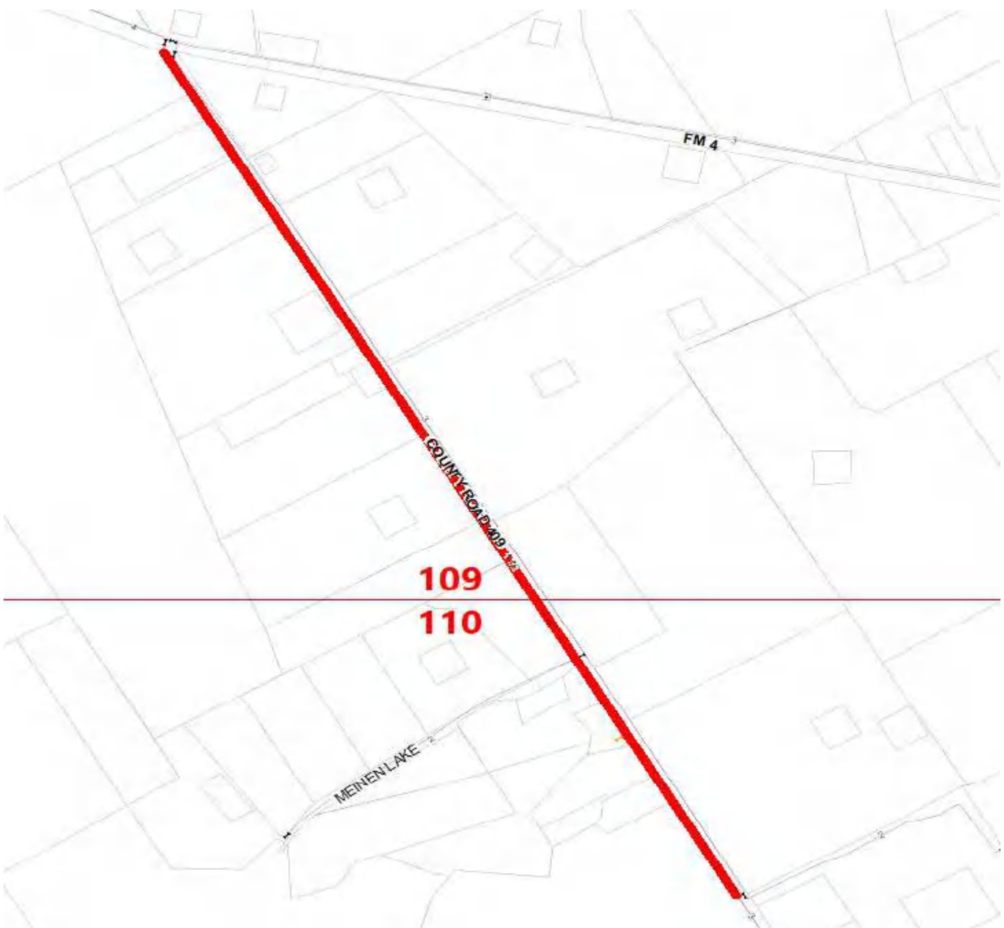
Project Description:

Replace smallest parallel line

Diameter 8	**Estimated Project Cost**			**(eHT Cost)**
Length 5480	**Design**	$ 19,000.00		$ 40,963.00
Justification:	**Easements**	$ -		$ -
Redlines at 1.2 gpm due to pressure	**Construction**	$ 219,200.00		$ 356,200.00
	Other	$ -		$ 53,430.00
	Total	$ 238,200.00		$ 450,593.00

Notes: 26 psi

Map Page 109,110



Budget Year ***2022***

JOHNSON COUNTY SPECIAL UTILITY DISTRICT

CIP PROJECTS

E Second Street			25-01-02
Category	Redline Pressure	**Sub-Category**	Redline Connection
Department	Water	**Evaluation Criteria**	Urgency
Location	E Second Street	**Priority Ranking**	Moderate Priority (11)

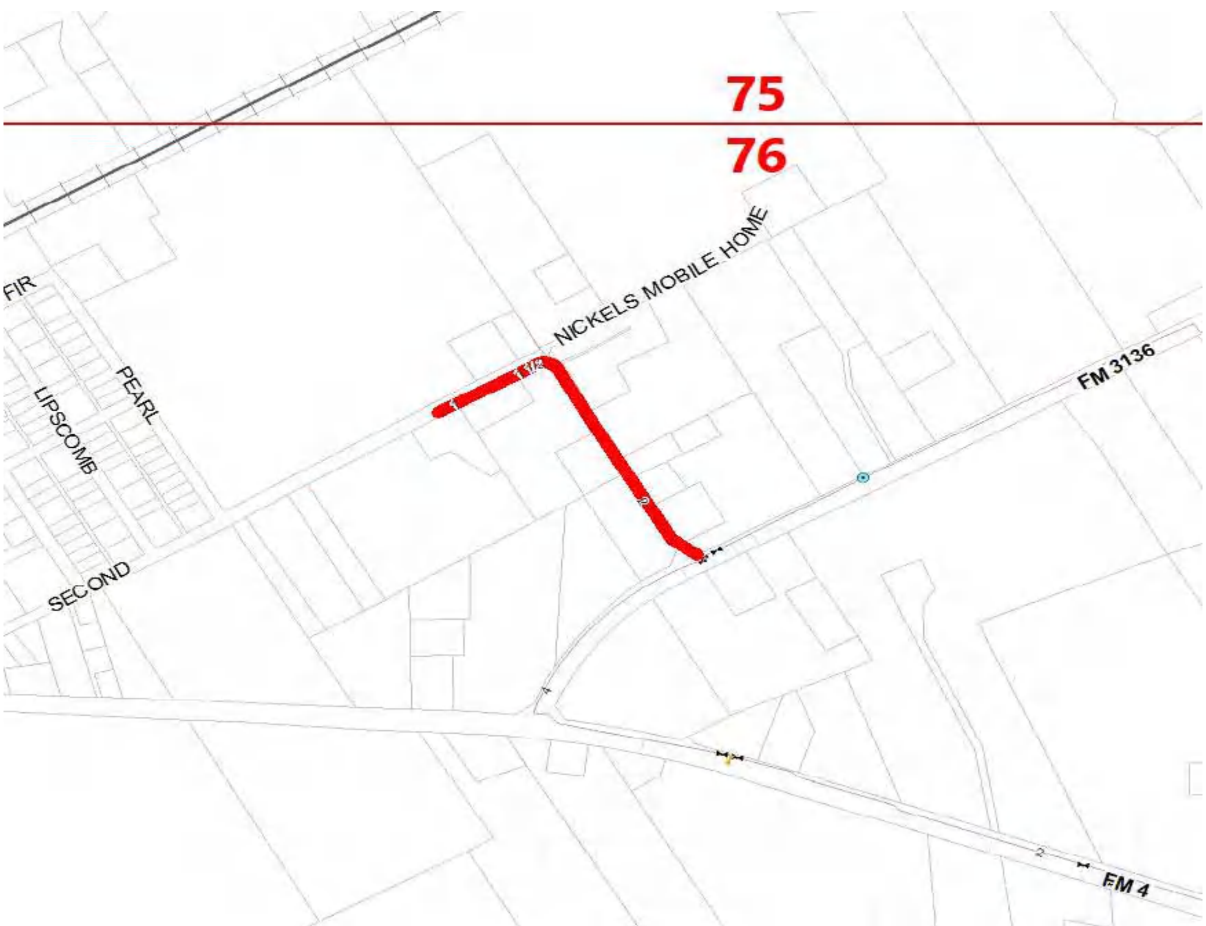
Project Description:

Replace 1.5 line

Diameter	8	**Estimated Project Cost**		**(eHT Cost)**
Length	1670	**Design**	$ 10,000.00	$ 12,483.25
Justification:		**Easements**	$ 15,000.00	$ -
Redlines at 1.5gpm due to pressure		**Construction**	$ 93,500.00	$ 108,550.00
Line over on meter count		**Other**	$ -	$ 16,282.50
		Total	$ 118,500.00	$ 137,315.75

Notes: **24 psi**

Map Page	76



Budget Year ____________

JOHNSON COUNTY SPECIAL UTILITY DISTRICT

CIP PROJECTS

FM 4			25-01-03
Category	Redline Pressure	**Sub-Category**	
Department	Water	**Evaluation Criteria**	Health & Safety
Location	FM 4 from End of 12-inch to CR 409	**Priority Ranking**	High Priority (5)

Project Description:
Add an 8-inch line

Diameter 8	**Estimated Project Cost**			**(eHT Cost)**
Length 4100	**Design**	$ 16,400.00		$ 30,647.50
Justification:	**Easements**	$ -		$ -
Redlines at 1.2gpm due to pressure	**Construction**	$ 164,000.00		$ 266,500.00
	Other	$ -		$ 39,975.00
	Total	$ 180,400.00		$ 337,122.50

Notes: 24 psi

Map Page	109

Budget Year ***2022***

JOHNSON COUNTY SPECIAL UTILITY DISTRICT

CIP PROJECTS

CR 406			25-01-04
Category	Redline Pressure	**Sub-Category**	Redline Connection
Department	Water	**Evaluation Criteria**	Urgency
Location	CR 406	**Priority Ranking**	Moderate Priority (6)

Project Description:

Redline due to pressure

Diameter	8
Length	3900

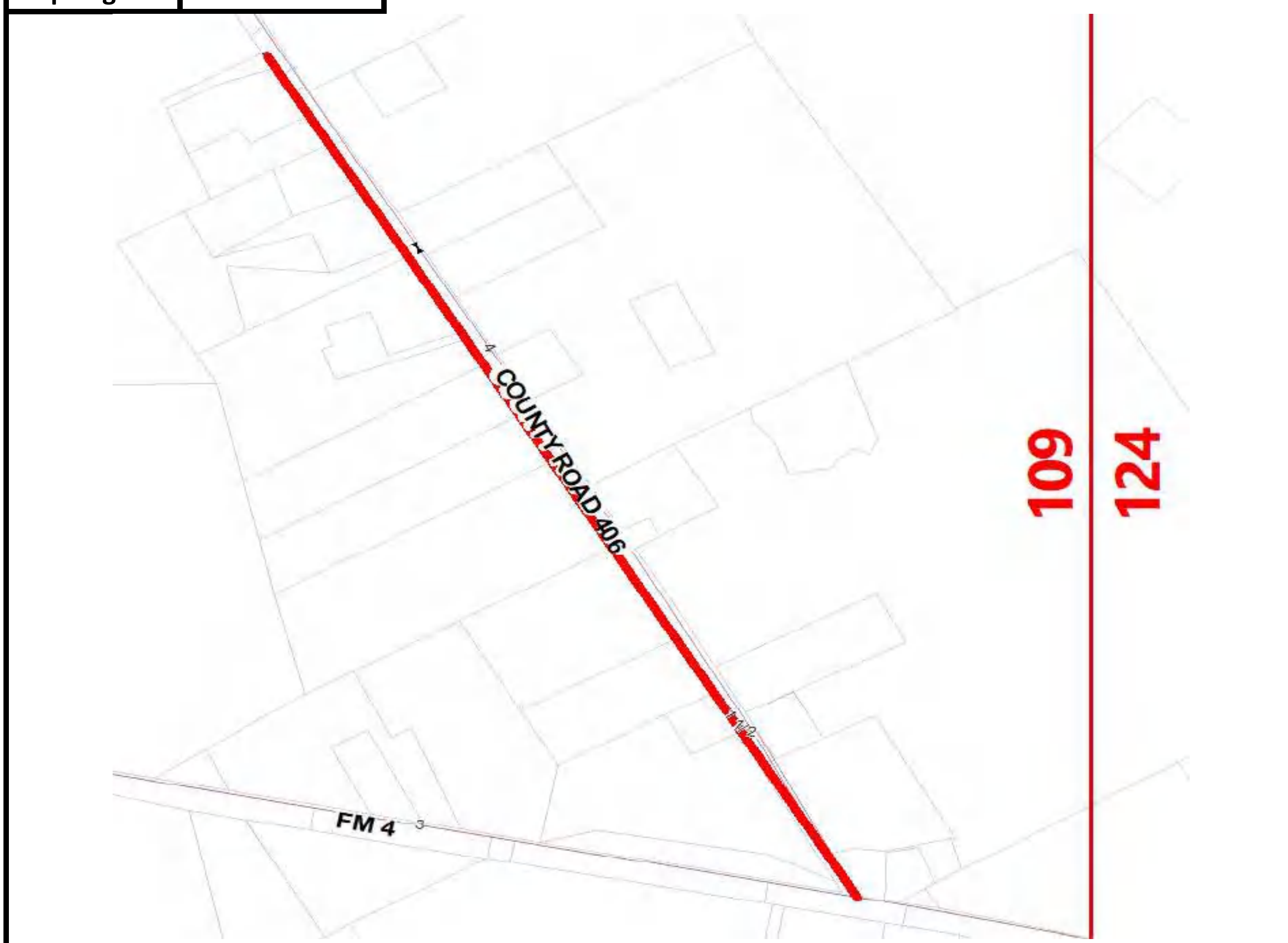
Justification:

Redlines at 1.5gpm due to presure

Estimated Project Cost		(eHT Cost)
Design	$ 16,000.00	$ 29,152.50
Easements	$ -	$ -
Construction	$ 156,000.00	$ 253,500.00
Other	$ -	$ 38,025.00
Total	$ 172,000.00	$ 320,677.50

Notes: 20 psi

Map Page	109



Budget Year ____________

JOHNSON COUNTY SPECIAL UTILITY DISTRICT

CIP PROJECTS

CR 401			25-01-05
Category	Redline Pressure	**Sub-Category**	
Department	Water	**Evaluation Criteria**	Urgency
Location	CR 401	**Priority Ranking**	Moderate Priority (7)

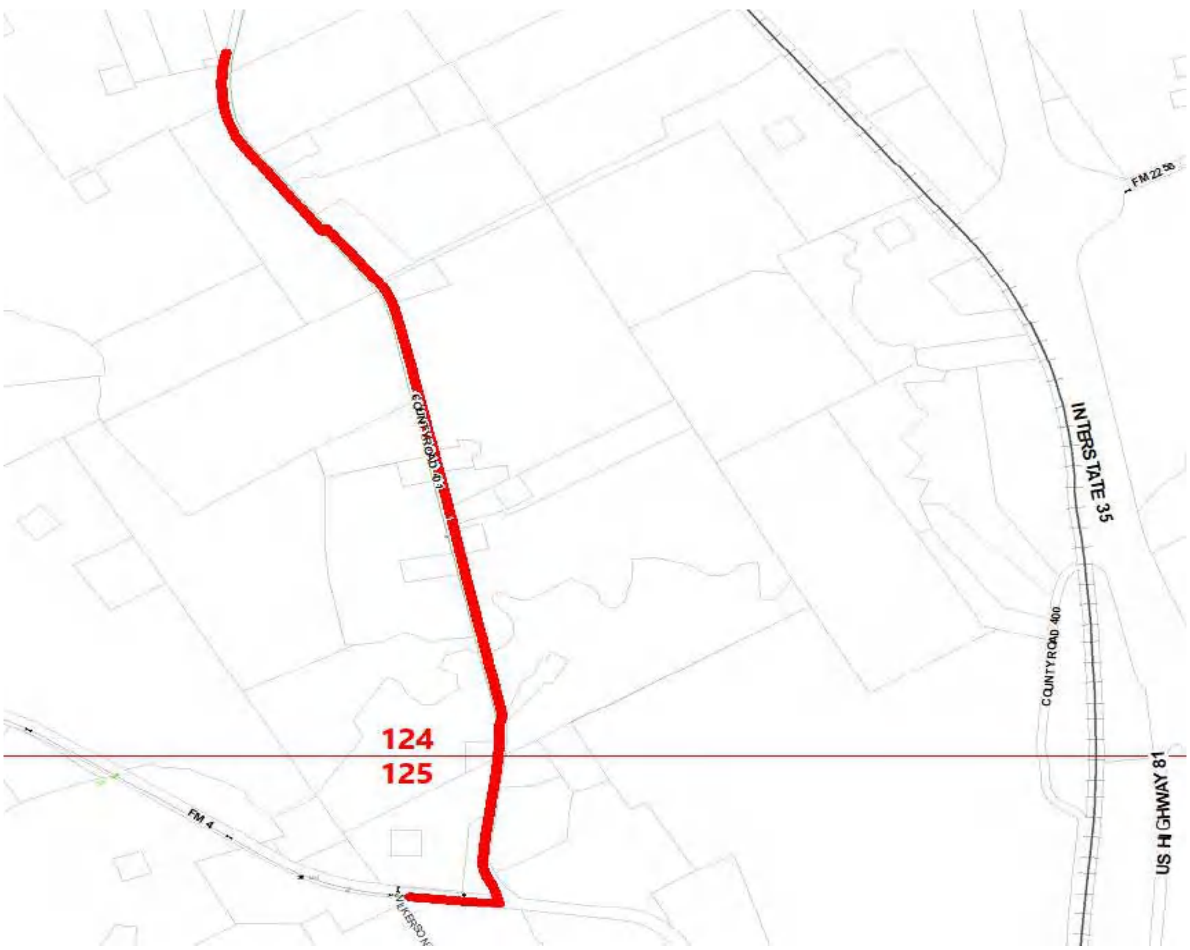
Project Description:

Move meters to 8"

Diameter NA	**Estimated Project Cost**			**(eHT Cost)**
Length NA	**Design**	$ -		$ 2,875.00
Justification:	**Easements**	$ -		$ -
Redlines at 1.5gpm due to pressure	**Construction**	$ 15,000.00		$ 25,000.00
	Other	$ -		$ 3,750.00
	Total	$ 15,000.00		$ 31,625.00

Notes: 20 psi

Map Page	124,125



Budget Year ______________

JOHNSON COUNTY SPECIAL UTILITY DISTRICT
CIP PROJECTS

FM 3136			25-01-06
Category	Fireflow	**Sub-Category**	
Department	Water	**Evaluation Criteria**	Service & Benefit
Location	FM 3136	**Priority Ranking**	Low Priority

Project Description:
Line for fire protection

Diameter	12	**Estimated Project Cost**		**(eHT Cost)**
Length	8600	**Design**	$ 56,000.00	$ 74,175.00
Justification:		**Easements**	$ -	$ -
1000 gpm fire flow 8" too small		**Construction**	$ 619,200.00	$ 645,000.00
		Other	$ -	$ 96,750.00
		Total	$ 675,200.00	$ 815,925.00

Notes:

Map Page	75,76

Budget Year ____________

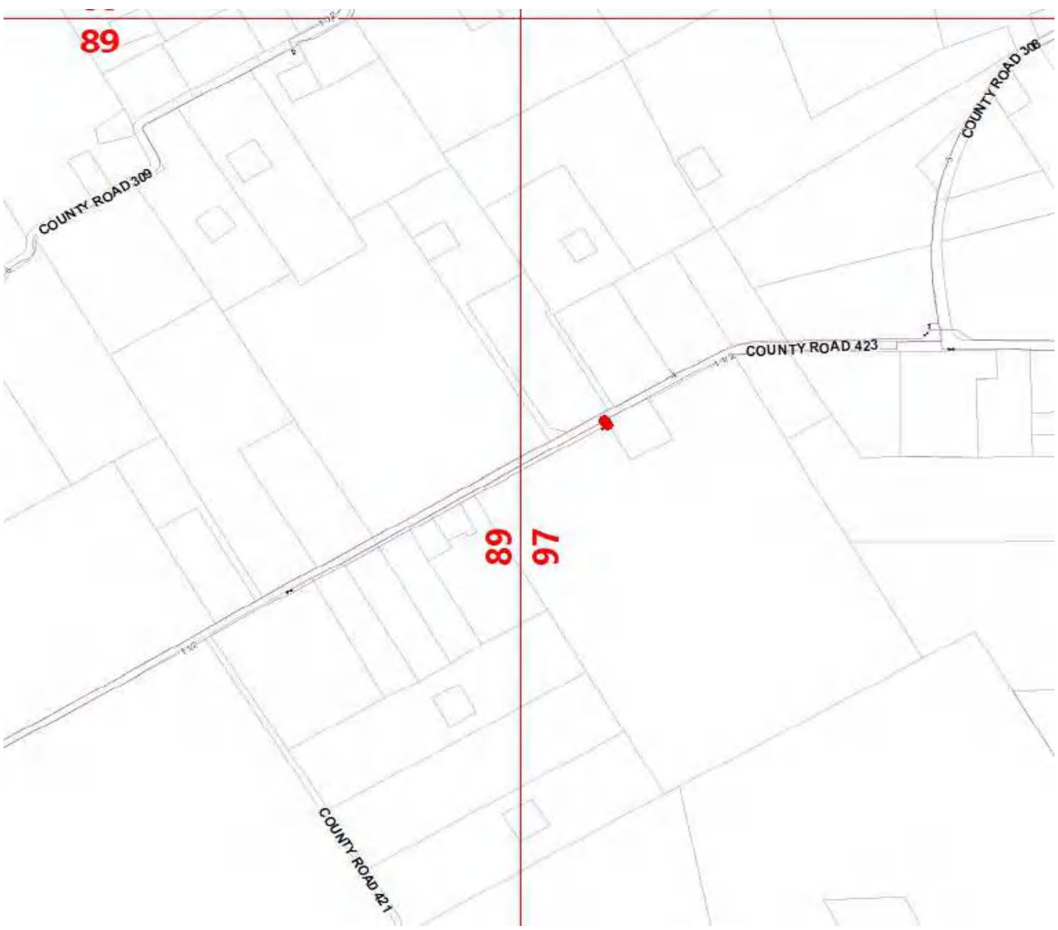
CR 423			25-01-07
Category	Redline Pressure	**Sub-Category**	Redline Connection
Department	Water	**Evaluation Criteria**	Urgency
Location	CR 423	**Priority Ranking**	Moderate Priority (8)

Project Description:
Tie small lines to larger line

		Estimated Project Cost		(eHT Cost)
Diameter	4			
Length	80	**Design**	$ -	$ 9,200.00
Justification:		**Easements**	$ -	$ -
Redlines at 1.5gpm due to pressure		**Construction**	$ 15,000.00	$ 80,000.00
		Other	$ -	$ 12,000.00
		Total	$ 15,000.00	$ 101,200.00

Notes: 22 psi

Map Page 97



JOHNSON COUNTY SPECIAL UTILITY DISTRICT
CIP PROJECTS

CR 308			25-01-08
Category	Redline Pressure	**Sub-Category**	
Department	Water	**Evaluation Criteria**	Urgency
Location	CR 308	**Priority Ranking**	Moderate Priority (12)

Project Description:
Upsize for redline issues

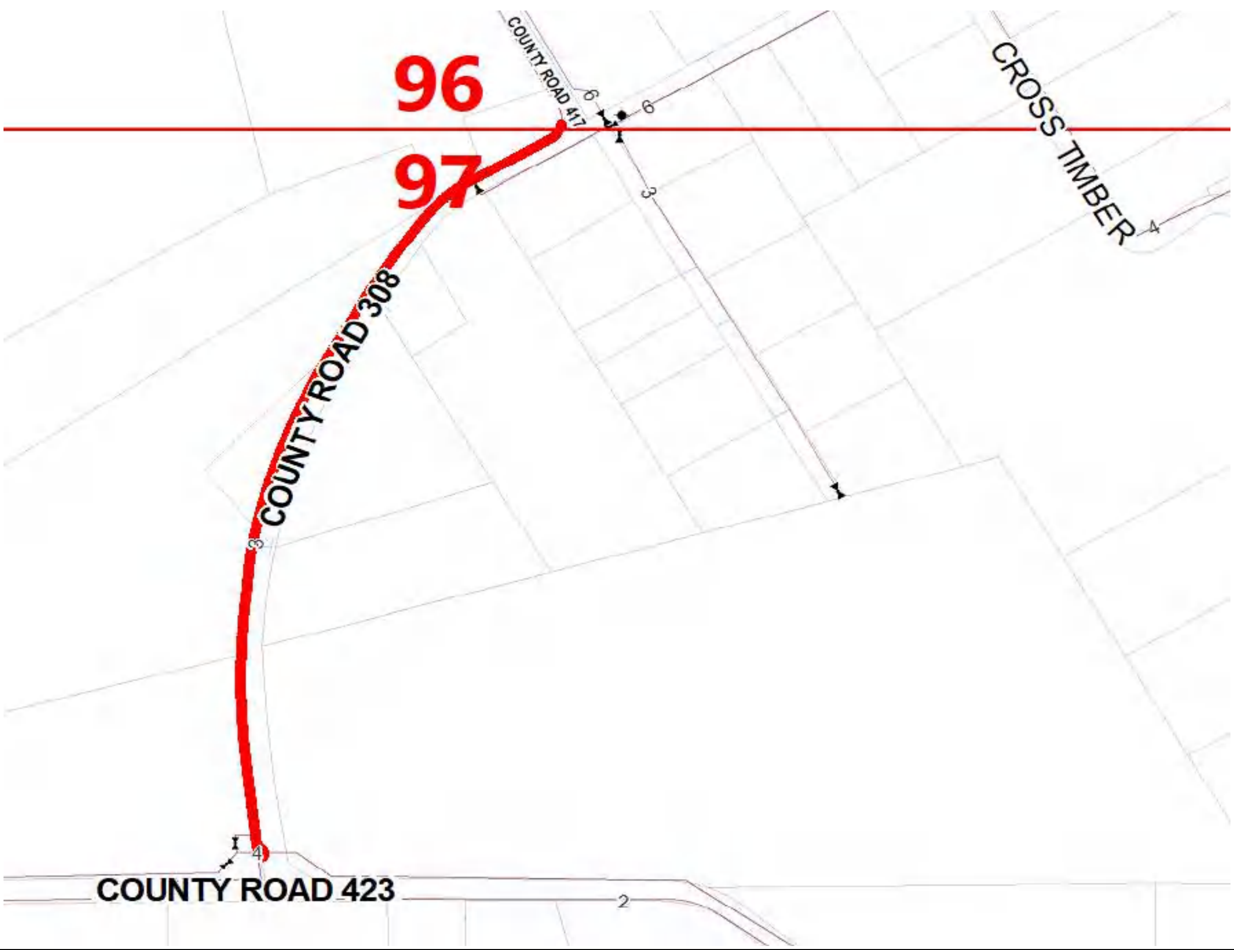
Diameter	8		
Length	2500		

Justification:
Redlines at 1.5gpm due to pressure

Estimated Project Cost		(eHT Cost)
Design	$ 10,000.00	$ 18,687.50
Easements	$ 20,000.00	$ -
Construction	$ 120,000.00	$ 162,500.00
Other	$ -	$ 24,375.00
Total	$ 150,000.00	$ 205,562.50

Notes: 24 psi (Model shows over 53 ft of headloss)

Map Page	97



Budget Year ____________

JOHNSON COUNTY SPECIAL UTILITY DISTRICT
CIP PROJECTS

CR 405 E			25-03-01
Category	Redline Pressure	**Sub-Category**	
Department	Water	**Evaluation Criteria**	Health & Safety
Location	CR 405E	**Priority Ranking**	High Priority (1)

Project Description:
Replace 2-1/2inch line easet of BNSF to I-35

Diameter 6	**Estimated Project Cost**			**(eHT Cost)**
Length 2100	**Design**	$ 7,700.00		$ 10,867.50
Justification:	**Easements**	$ -		$ -
Redlines at 1.2gpm due to pressure	**Construction**	$ 75,600.00		$ 94,500.00
	Other	$ -		$ 14,175.00
	Total	$ 83,300.00		$ 119,542.50

Notes: 13 psi
In Progress 2021 CIP Budget

Map Page	120

Budget Year ***2021***

CR 401			25-03-02
Category	Redline Pressure	**Sub-Category**	
Department	Water	**Evaluation Criteria**	Health & Safety
Location	CR 401	**Priority Ranking**	High Priority (7)

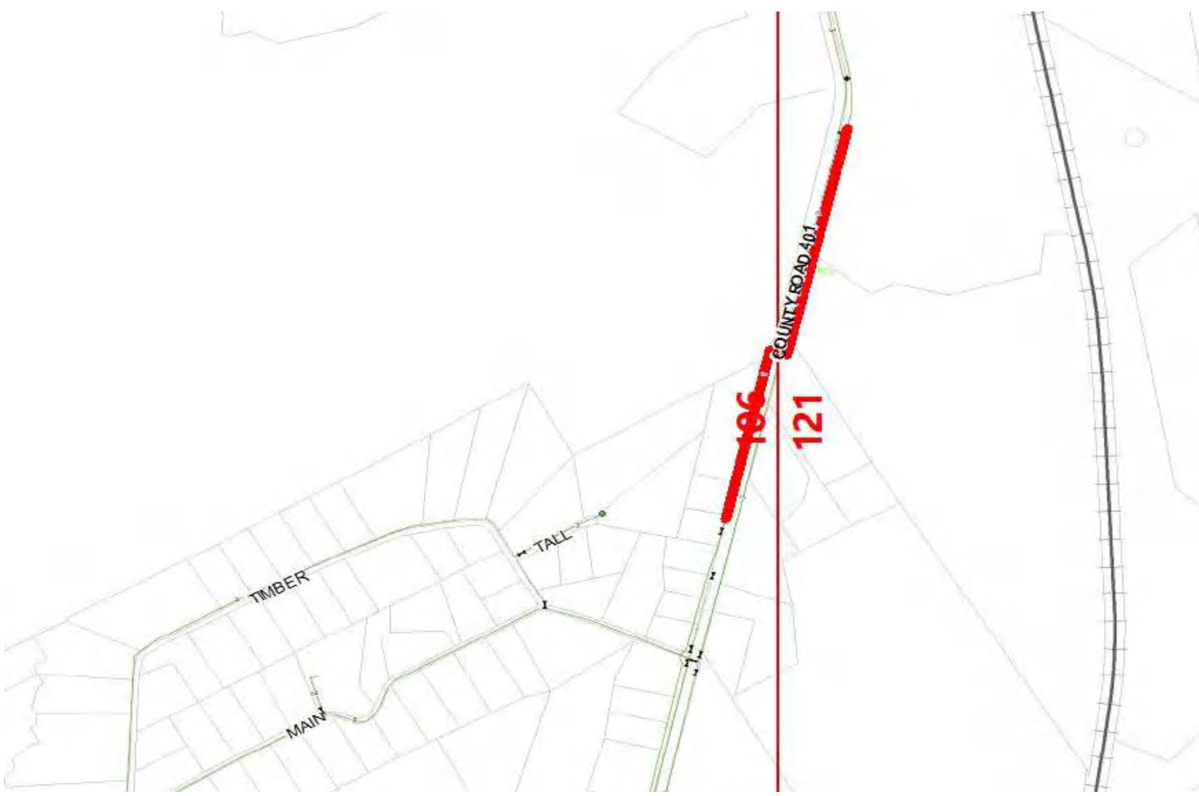
Project Description:

Replace 3-inch with 8-inch

Diameter	8	**Estimated Project Cost**		(eHT Cost)
Length	3300	**Design**	$ -	$ 24,667.50
Justification:		**Easements**	$ -	$ -
Redlines at 1.2gpm due to pressure		**Construction**	$ 158,400.00	$ 214,500.00
		Other	$ -	$ 32,175.00
		Total	$ 158,400.00	$ 271,342.50

Notes: 27 psi

Map Page	106,121



JOHNSON COUNTY SPECIAL UTILITY DISTRICT

CIP PROJECTS

CR 401			25-03-03
Category	Redline Pressure	**Sub-Category**	
Department	Water	**Evaluation Criteria**	Urgency
Location	CR 401	**Priority Ranking**	Moderate Priority (9)

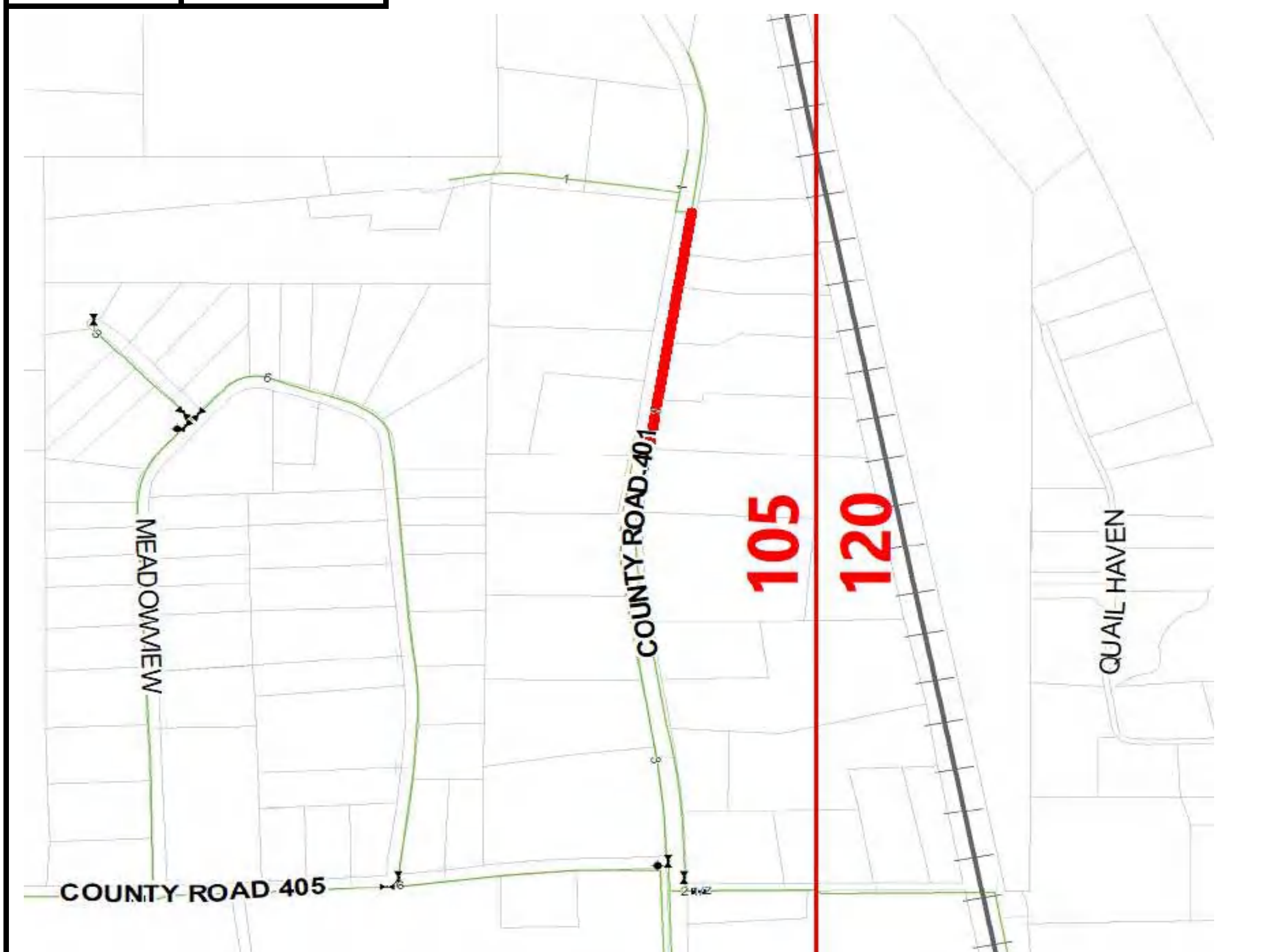
Project Description:

Replace 2 inch with 8 inch

Diameter	8	**Estimated Project Cost**		**(eHT Cost)**
Length	1820	**Design**	$ -	$ 13,604.50
Justification:		**Easements**	$ 4,000.00	$ -
Redlines at 1.5gpm due to pressure		**Construction**	$ 87,000.00	$ 118,300.00
		Other	$ -	$ 17,745.00
		Total	$ 91,000.00	$ 149,649.50

Notes: 23 psi

Map Page 105



Budget Year ____________

JOHNSON COUNTY SPECIAL UTILITY DISTRICT

CIP PROJECTS

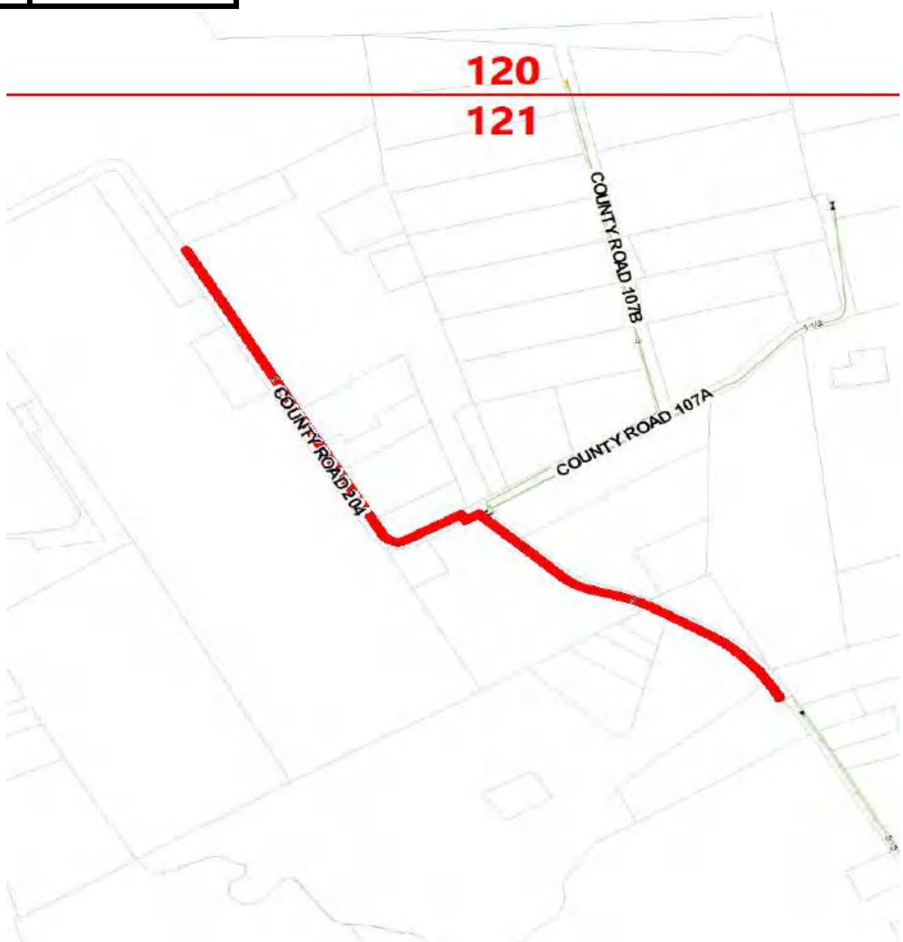
CR 204			25-03-04
Category	Growth	**Sub-Category**	Redline
Department	Water	**Evaluation Criteria**	Urgency
Location	CR 204	**Priority Ranking**	Moderate Priority (10)

Project Description:
Add 8 inch line

Diameter	8	**Estimated Project Cost**		(eHT Cost)
Length	4200	**Design**	$ -	$ 31,395.00
Justification:		**Easements**	$ -	$ -
Redlines at 1.5gpm due to pressure		**Construction**	$ 168,000.00	$ 273,000.00
		Other	$ -	$ 40,950.00
		Total	$ 168,000.00	$ 345,345.00

Notes: 23 psi

Map Page	121



Budget Year ____________

JOHNSON COUNTY SPECIAL UTILITY DISTRICT

CIP PROJECTS

I-35W Frontage Road			25-03-05
Category	Redlines Pressure	**Sub-Category**	
Department	Water	**Evaluation Criteria**	Urgency
Location	I-35 West Frontage Road	**Priority Ranking**	Moderate Priority (1)

Project Description:

Add 8 inch water line

Diameter	8	**Estimated Project Cost**		**(eHT Cost)**
Length	3600	**Design**	$ 14,000.00	$ 26,910.00
Justification:		**Easements**	$ -	$ -
Redlines at 1.5gpm due to pressure		**Construction**	$ 144,000.00	$ 234,000.00
		Other	$ -	$ 35,100.00
		Total	$ 158,000.00	$ 296,010.00

Notes: 4 psi

Map Page	120,121

Budget Year ______________

JOHNSON COUNTY SPECIAL UTILITY DISTRICT

CIP PROJECTS

CR 418A			25-05-01
Category	Redlines Pressure	**Sub-Category**	
Department	Water	**Evaluation Criteria**	Urgency
Location	CR 418A	**Priority Ranking**	Moderate Priority

Project Description:

Replace 6 inch with 8 inch due to high headlosses

		Estimated Project Cost		(eHT Cost)
Diameter	8			
Length	9500	**Design**	$ 7,700.00	$ 71,012.50
Justification:		**Easements**	$ -	$ -
Redlines at 1.5gpm due to pressure		**Construction**	$ 456,000.00	$ 617,500.00
		Other	$ -	$ 92,625.00
		Total	$ 463,700.00	$ 781,137.50

Notes: 24 psi (54 ft headloss in existing line)

Map Page 98

Budget Year ____________

JOHNSON COUNTY SPECIAL UTILITY DISTRICT

CIP PROJECTS

Cross Country and FM 916			25-05-02
Category	Growth	**Sub-Category**	
Department	Water	**Evaluation Criteria**	Master Plan
Location	Cross Country and FM 916	**Priority Ranking**	No Priority

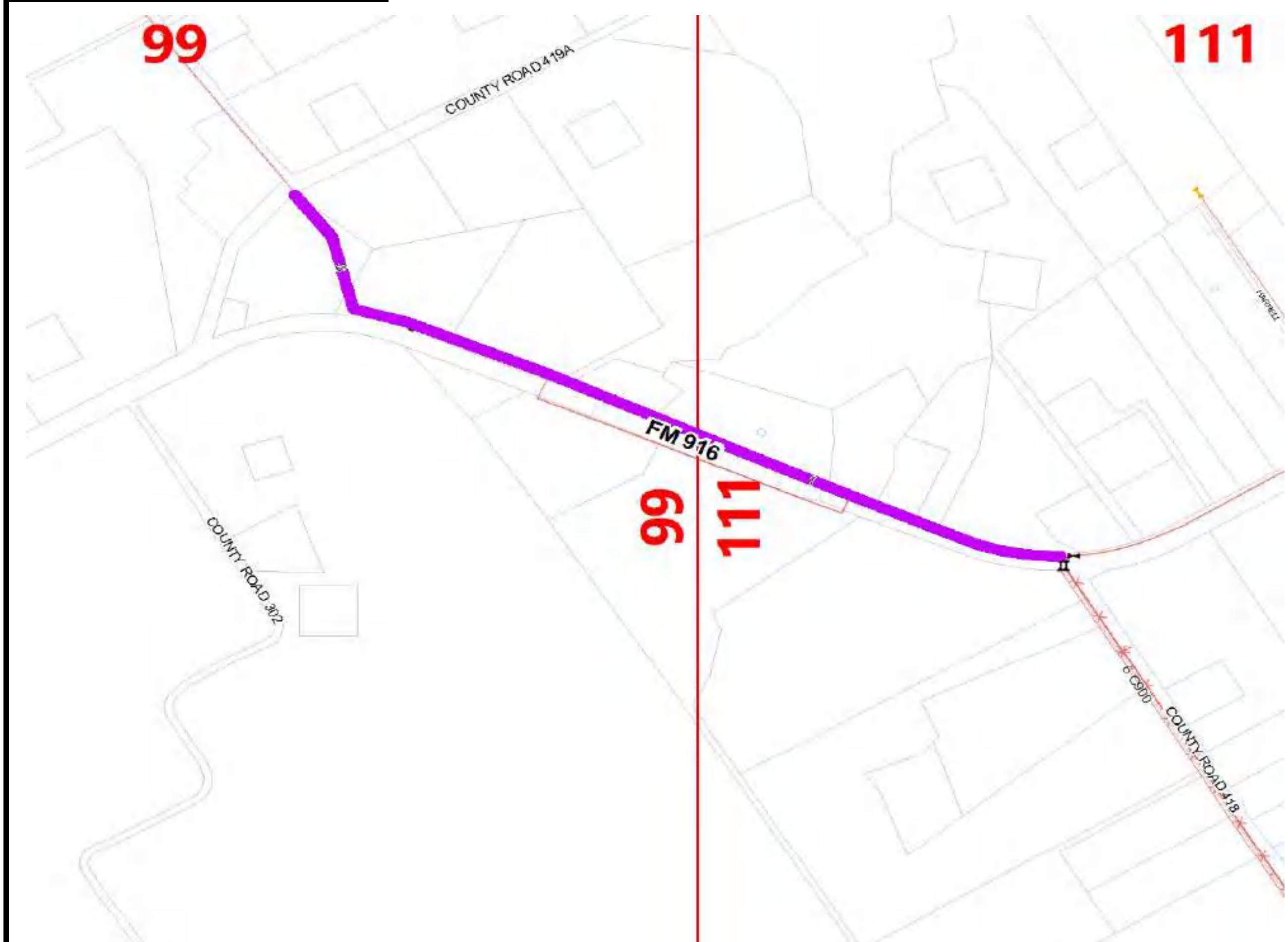
Project Description:

Replace 6" with 8" due to high headloss

Diameter	8	**Estimated Project Cost**		**(eHT Cost)**
Length	3370	**Design**	$ 15,000.00	$ 25,190.75
Justification:		**Easements**	$ -	$ -
Reduce friction loss for growth		**Construction**	$ 161,760.00	$ 219,050.00
		Other	$ 12,000.00	$ 32,857.50
		Total	$ 188,760.00	$ 277,098.25

Notes:

Map Page 99,111



Budget Year ____________

JOHNSON COUNTY SPECIAL UTILITY DISTRICT

CIP PROJECTS

Brett Jackson Dr			25-08-01
Category	Redlines Pressure	**Sub-Category**	
Department	Water	**Evaluation Criteria**	Health & Safety
Location	Brett Jakcson Drive	**Priority Ranking**	High Priority (8)

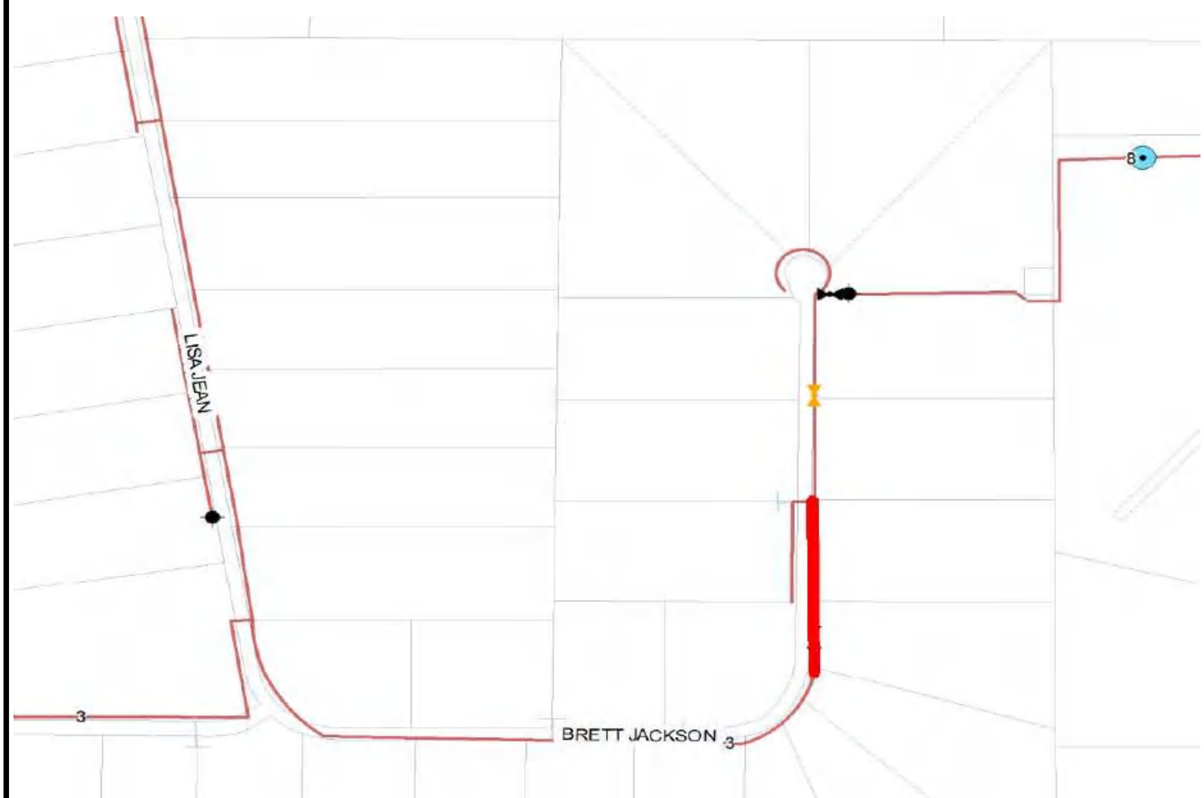
Project Description:

Install PRV and around bypass valve

Diameter		**Estimated Project Cost**		**(eHT Cost)**
Length	20	**Design**	$ -	$ 1,150.00
Justification:		**Easements**	$ -	$ -
Redlines at 1.2gpm due to pressure		**Construction**	$ 3,000.00	$ 10,000.00
Eliminates Dead End		**Other**	$ 500.00	$ 1,500.00
		Total	$ 3,500.00	$ 12,650.00

Notes: 30 psi

Map Page 42



Budget Year ***2022***

JOHNSON COUNTY SPECIAL UTILITY DISTRICT

CIP PROJECTS

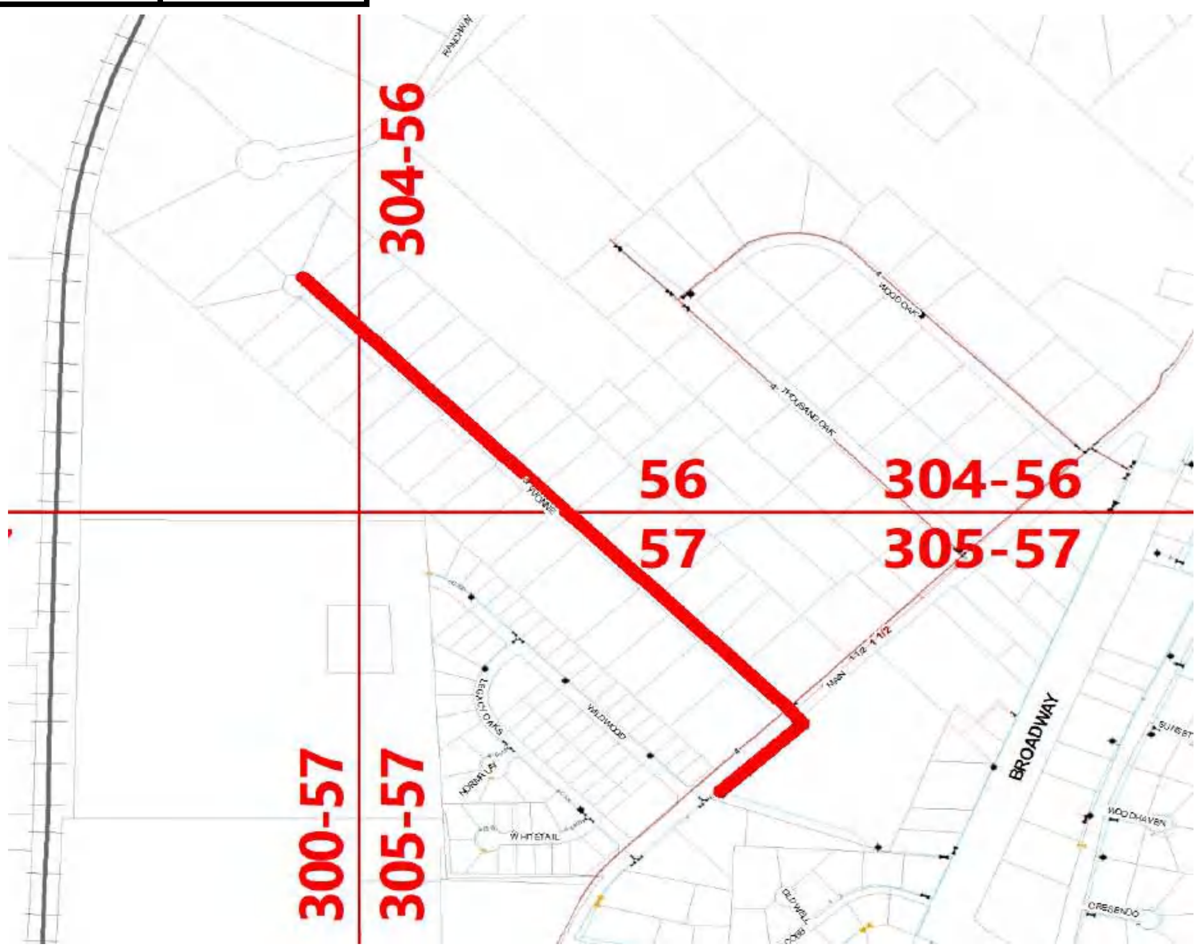
Yvonne Drive			25-08-02
Category	Redline Pressure	**Sub-Category**	
Department	Water	**Evaluation Criteria**	Health & Safety
Location	Yvonne Drive	**Priority Ranking**	High Priority (9)

Project Description:
Transfer from PP8 to PP34

Diameter	8	**Estimated Project Cost**		**(eHT Cost)**
Length	325	**Design**	$ -	$ 2,429.38
Justification:		**Easements**	$ 700.00	$ -
Redline at 1.2 gpm due to pressure		**Construction**	$ 14,000.00	$ 21,125.00
		Other	$ 6,000.00	$ 3,168.75
		Total	$ 20,700.00	$ 26,723.13

Notes: 34 psi
8/26/2020 WO#187056 Check Pressure (Static Pressure 68psi)

Map Page	305



Budget Year ____________

JOHNSON COUNTY SPECIAL UTILITY DISTRICT

CIP PROJECTS

CR 913			25-08-03
Category	Growth	**Sub-Category**	
Department	Water	**Evaluation Criteria**	Master Plan
Location	CR 913	**Priority Ranking**	No Priority

Project Description:

12 inch addition (16in Replacement)

Diameter	12	**Estimated Project Cost**		(eHT Cost)
Length	4525	**Design**	$ 38,000.00	$ 57,241.25
Justification:		**Easements**	$ 60,000.00	$ -
Growth causes redlines in pressure		**Construction**	$ 325,800.00	$ 497,750.00
		Other	$ -	$ 74,662.50
		Total	$ 423,800.00	$ 629,653.75

Notes:

Map Page	44

Budget Year ____________

JOHNSON COUNTY SPECIAL UTILITY DISTRICT

CIP PROJECTS

Plant 21			25-08-04
Category	Growth	**Sub-Category**	
Department	Water	**Evaluation Criteria**	Master Plan
Location	Plant 21	**Priority Ranking**	No Priority

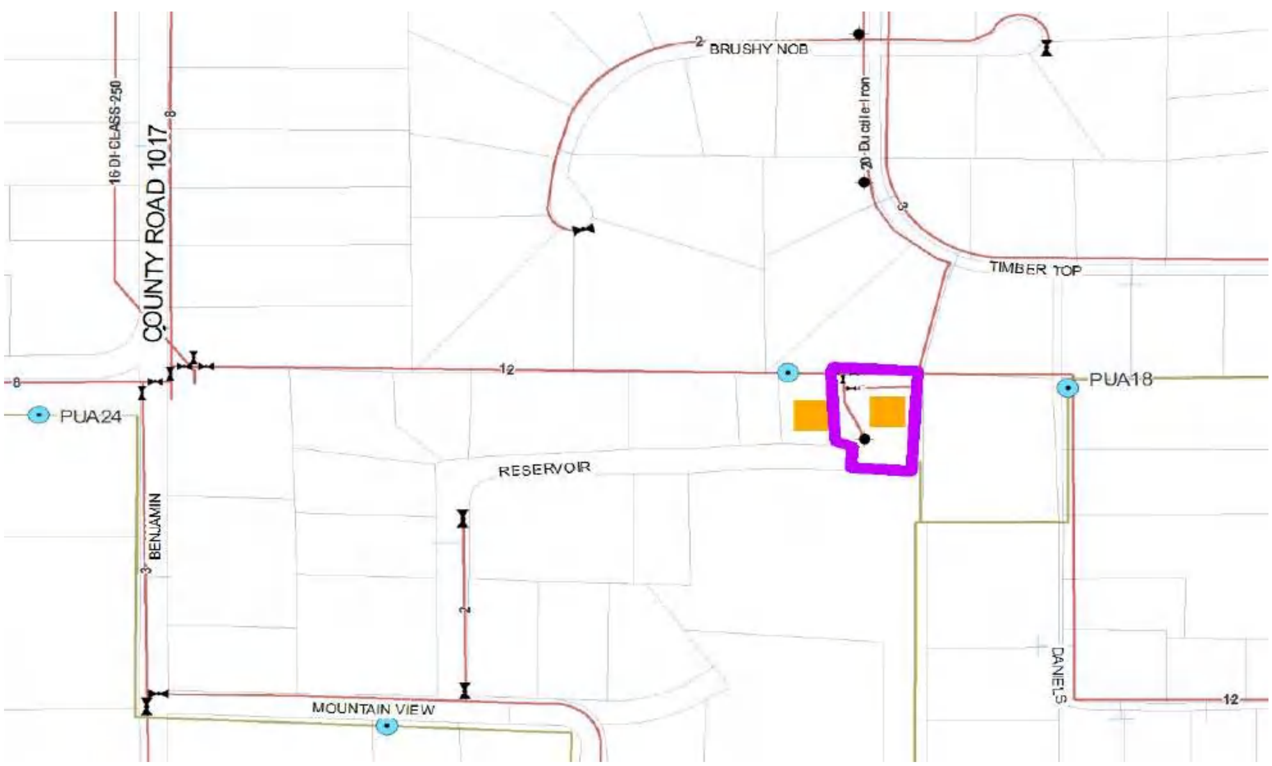
Project Description:

Add two-2900 GPM variable spped pumps/add variable speed to all pumps/ add large diameter internal piping/add emote pressure sensing

Diameter 0	**Estimated Project Cost**			**(eHT Cost)**
Length 0	**Design**	$ 18,000.00		$ 40,250.00
Justification:	**Easements**	$ -		$ -
Growth causes redlines for pressure	**Construction**	$ 195,000.00		$ 350,000.00
	Other	$ -		$ 52,500.00
	Total	$ 213,000.00		$ 442,750.00

Notes:

Map Page	46



Budget Year ______________

JOHNSON COUNTY SPECIAL UTILITY DISTRICT

CIP PROJECTS

FM 1902			25-08-05
Category	Growth	**Sub-Category**	
Department	Water	**Evaluation Criteria**	Master Plan
Location	FM 1902	**Priority Ranking**	No Priority

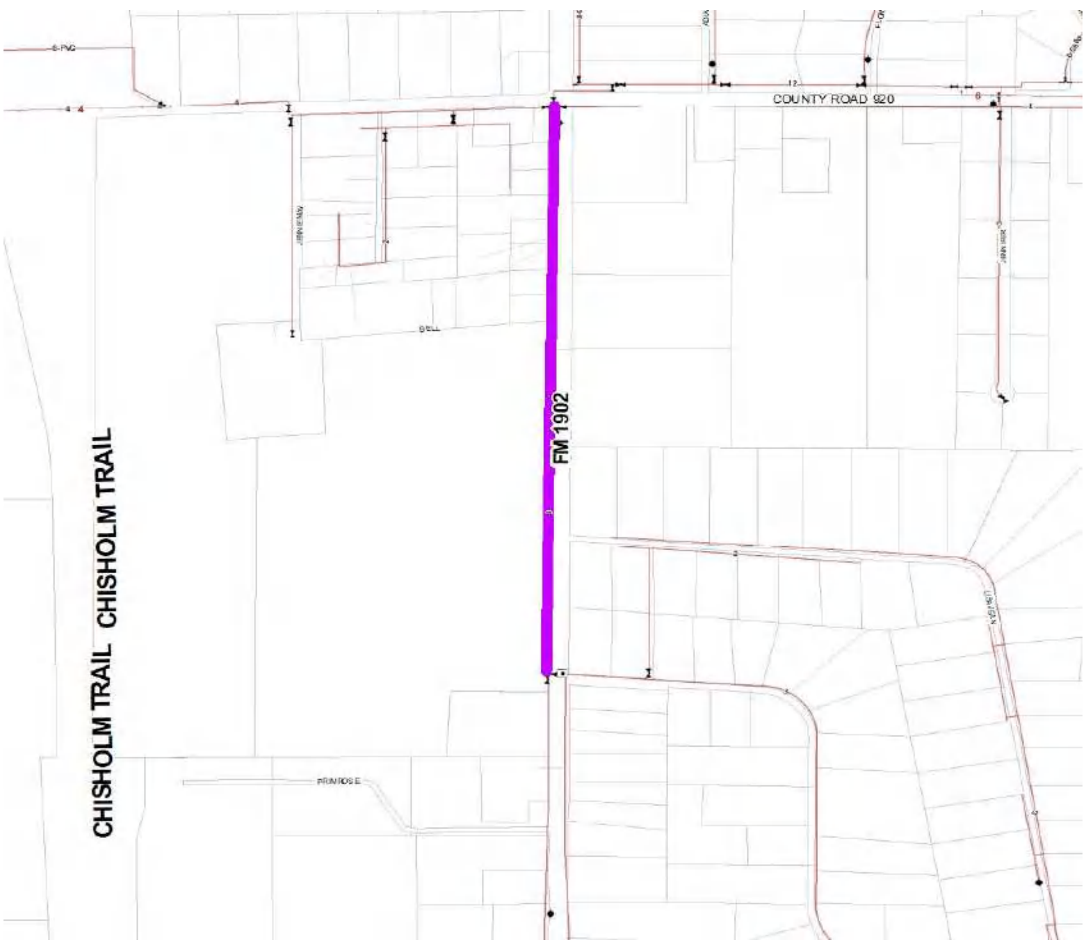
Project Description:

16 inch line and 16 inch PRV

Diameter	16	**Estimated Project Cost**		**(eHT Cost)**
Length	2700	**Design**	$ 23,500.00	$ 34,155.00
Justification:		**Easements**	$ -	$ -
Growth causes redlines for pressure		**Construction**	$ 302,400.00	$ 297,000.00
		Other	$ -	$ 44,550.00
		Total	$ 325,900.00	$ 375,705.00

Notes:

Map Page	42



Budget Year ______________

JOHNSON COUNTY SPECIAL UTILITY DISTRICT

CIP PROJECTS

CR 1016			25-08-06
Category	Fire Flow	**Sub-Category**	Growth
Department	Water	**Evaluation Criteria**	Service & Benefit
Location	CR 1016	**Priority Ranking**	Low Priority

Project Description:

12 inch line for fire flow growth

Diameter 12	**Estimated Project Cost**			**(eHT Cost)**
Length 3600	**Design**	$ 21,200.00		$ 31,050.00
Justification:	**Easements**	$ 39,000.00		$ -
1500 GPM fire flow	**Construction**	$ 280,800.00		$ 270,000.00
12 inch line for fire flow	**Other**	$ 25,000.00		$ 40,500.00
	Total	$ 366,000.00		$ 341,550.00

Notes:

Map Page	54,55

Budget Year ____________

JOHNSON COUNTY SPECIAL UTILITY DISTRICT

CIP PROJECTS

FM 1187		25-08-07	
Category	Fire Flow	**Sub-Category**	
Department	Water	**Evaluation Criteria**	Service & Benefit
Location	FM 1187	**Priority Ranking**	Low Priority

Project Description:

12 inch line for fire flow

		Estimated Project Cost		(eHT Cost)
Diameter	12			
Length	1900	**Design**	$ 11,300.00	$ 16,387.50
		Easements	$ 38,000.00	$ -
		Construction	$ 136,800.00	$ 142,500.00
		Other	$ -	$ 21,375.00
		Total	$ 186,100.00	$ 180,262.50

Justification:

1500gpm fire flow

Partial large line loop

Notes:

Map Page	41

Budget Year ______________

JOHNSON COUNTY SPECIAL UTILITY DISTRICT

CIP PROJECTS

Plant 8 Pressure Plane			25-08-08
Category	Fire Flow	**Sub-Category**	
Department	Water	**Evaluation Criteria**	Service & Benefit
Location	Plant 8 Pressure Plane	**Priority Ranking**	Low Priority

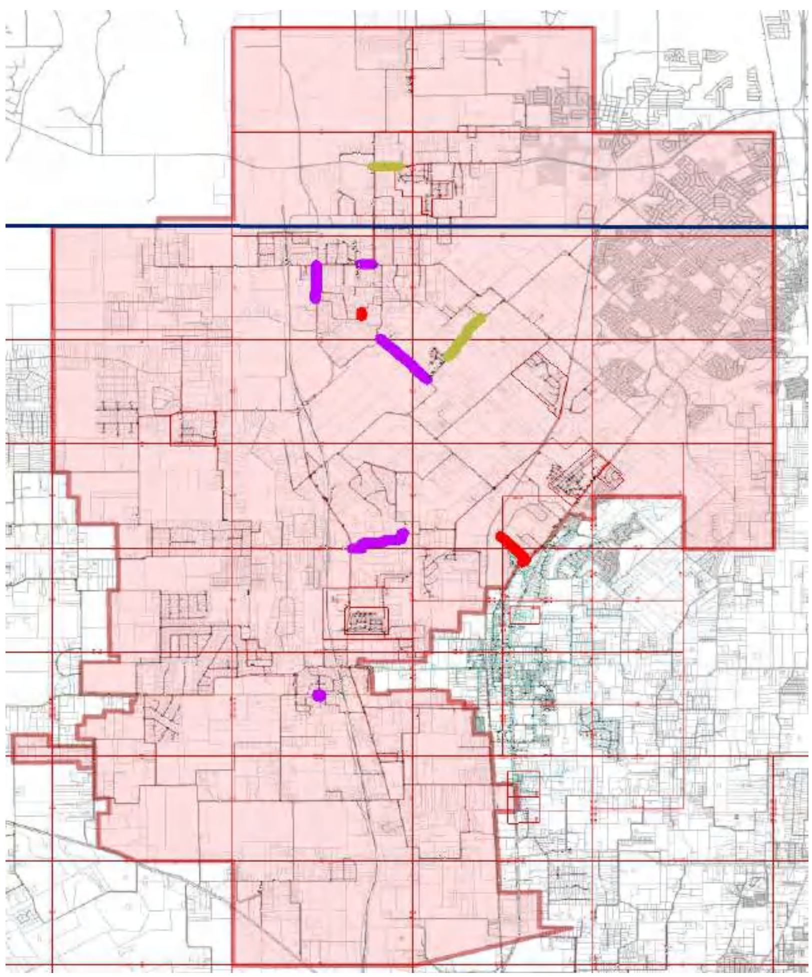
Project Description:

Locate remote system pressure sensors to control flow for fire demand if pumps are off

Diameter	**Estimated Project Cost**		**(eHT Cost)**
Length	**Design**	$ 14,000.00	$ 14,000.00
Justification:	**Easements**	$ -	$ -
Fire flow at low system demand	**Construction**	$ 200,000.00	$ 200,000.00
	Other	$ -	$ 30,000.00
	Total	$ 214,000.00	$ 244,000.00

Notes:

Map Page	PP 8



Budget Year ____________

JOHNSON COUNTY SPECIAL UTILITY DISTRICT

CIP PROJECTS

CR 919/Plant 8 /CR 1016			25-08-09
Category	Growth	**Sub-Category**	
Department	Water	**Evaluation Criteria**	Master Plan
Location	CR 919, Plant 8 to CR 1016	**Priority Ranking**	No Priority

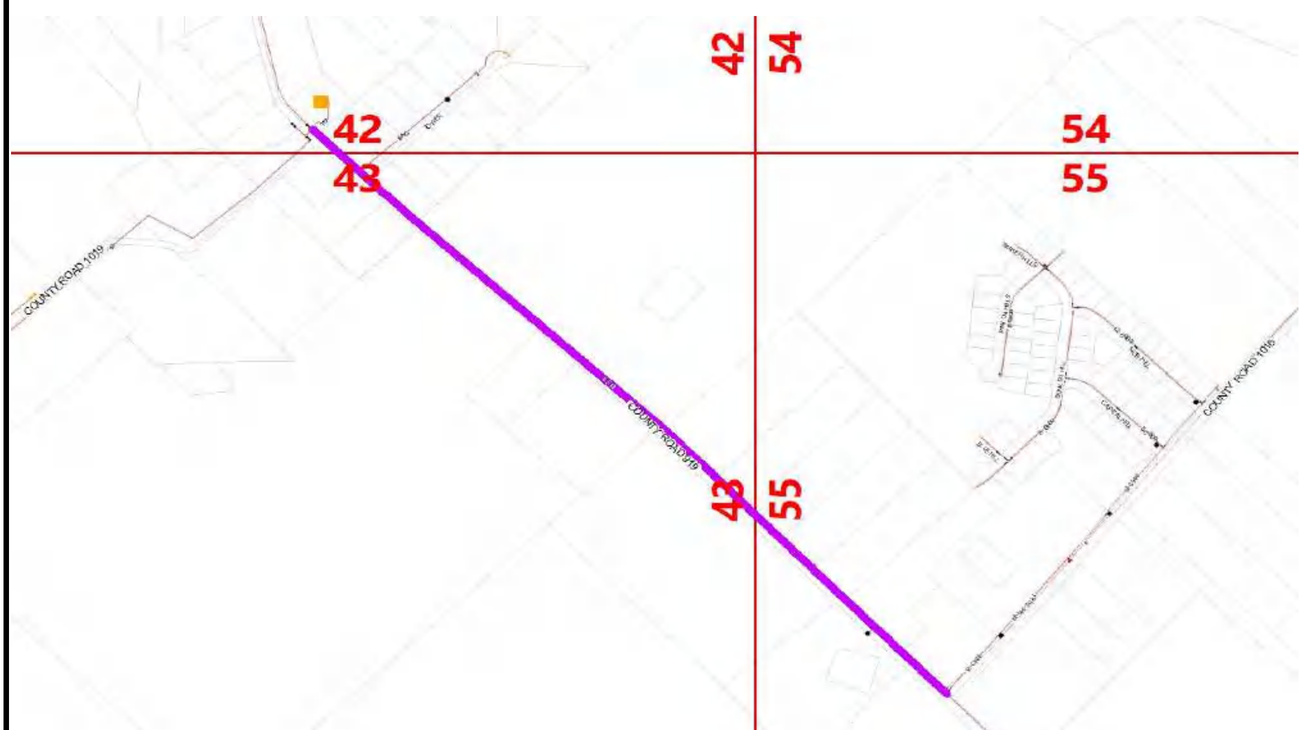
Project Description:

12 inch line

Diameter	12	**Estimated Project Cost**		(eHT Cost)
Length	4600	**Design**	$ 11,300.00	$ 39,675.00
Justification:		**Easements**	$ 92,000.00	$ -
Growth causes redlines for pressure		**Construction**	$ 331,200.00	$ 345,000.00
		Other	$ -	$ 51,750.00
		Total	$ 434,500.00	$ 436,425.00

Notes:

Map Page	42,43,55



Budget Year ____________

JOHNSON COUNTY SPECIAL UTILITY DISTRICT

CIP PROJECTS

CR 920/Country Hill Estates/CR 919			25-08-10
Category	Growth	**Sub-Category**	
Department	Water	**Evaluation Criteria**	Master Plan
Location	CR 920, Country Hill Estates to CR 919	**Priority Ranking**	No Priority

Project Description:
12 Inch line

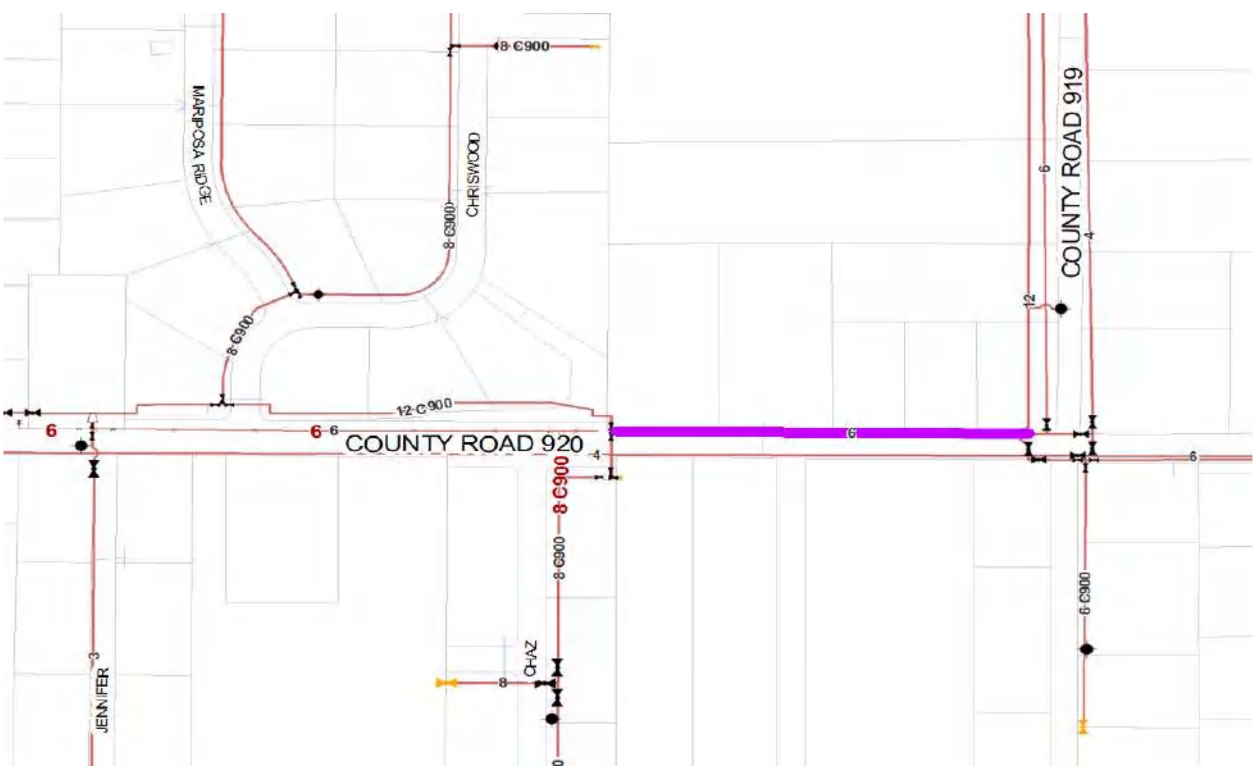
Diameter	12
Length	970

Justification:
Complete 12inch line

Estimated Project Cost		(eHT Cost)
Design	$ 7,000.00	$ 8,366.25
Easements	$ 15,000.00	$ -
Construction	$ 70,000.00	$ 72,750.00
Other	$ -	$ 10,912.50
Total	$ 92,000.00	$ 92,028.75

Notes:

Map Page	42



Budget Year ____________

JOHNSON COUNTY SPECIAL UTILITY DISTRICT

CIP PROJECTS

FM 2331/Woodard			25-09-01
Category	Redline Pressure	**Sub-Category**	
Department	Water	**Evaluation Criteria**	Urgency
Location	FM 2331 and Woodard	**Priority Ranking**	Moderate Priority (14)

Project Description:

Moving Plant 10 split causes redline in Plant 9

Diameter	8		
Length	10200		

Justification:

Needed for Plant 10 split move

Estimated Project Cost		(eHT Cost)
Design	$ 38,000.00	$ 76,245.00
Easements	$ -	$ -
Construction	$ 408,000.00	$ 663,000.00
Other	$ -	$ 99,450.00
Total	$ 446,000.00	$ 838,695.00

Notes: 24 psi

Map Page	25,26

Budget Year ____________

JOHNSON COUNTY SPECIAL UTILITY DISTRICT

CIP PROJECTS

CR 1123			25-09-02
Category	Growth	**Sub-Category**	
Department	Water	**Evaluation Criteria**	Master Plan
Location	CR 1123	**Priority Ranking**	No Priority

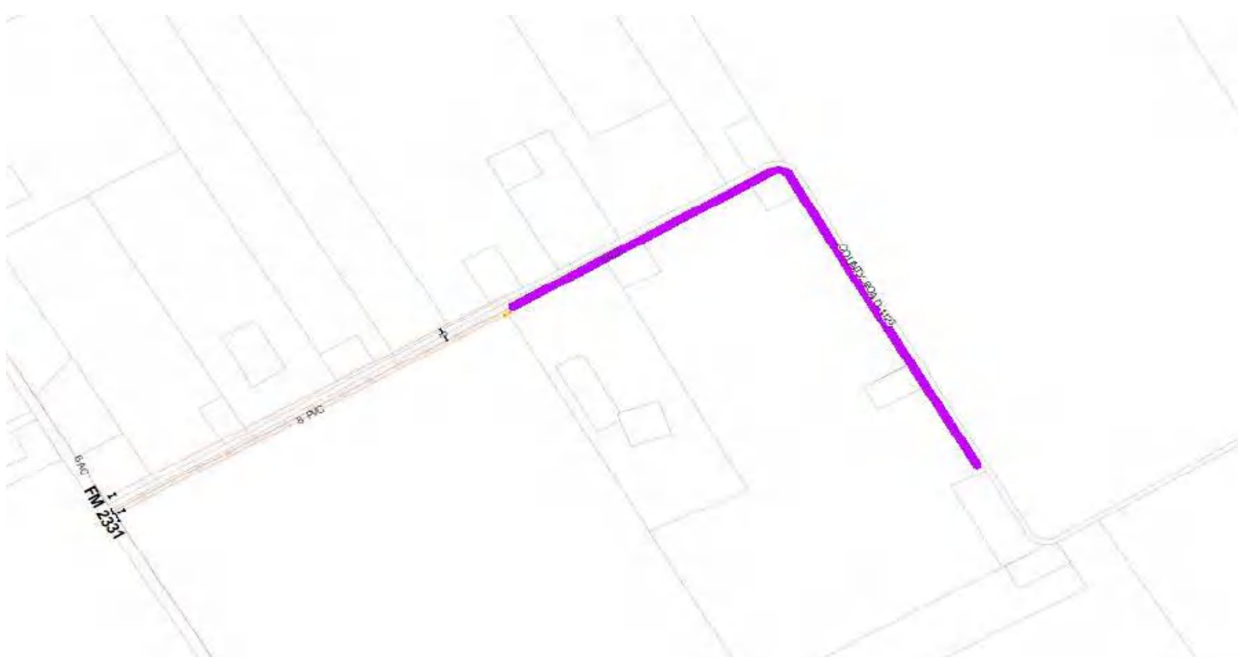
Project Description:

Small diamter line replaced for growth

Diameter	8	**Estimated Project Cost**		**(eHT Cost)**
Length	3600	**Design**	$ 14,400.00	$ 26,910.00
Justification:		**Easements**	$ -	$ -
Possible Growth		**Construction**	$ 144,000.00	$ 234,000.00
Possible redline on count		**Other**	$ -	$ 35,100.00
		Total	$ 158,400.00	$ 296,010.00

Notes:

Map Page	25



Budget Year ______________

JOHNSON COUNTY SPECIAL UTILITY DISTRICT

CIP PROJECTS

HWY 67			25-10-01
Category	Red Line	**Sub-Category**	
Department	Water	**Evaluation Criteria**	Urgency
Location	HWY 67	**Priority Ranking**	Moderate Priority (15)

Project Description:
Move Plant 9 and Plant 10 split

Diameter	0		
Length	50		

Estimated Project Cost		(eHT Cost)
Design	$ -	$ 1,150.00
Easements	$ -	$ -
Construction	$ 5,000.00	$ 10,000.00
Other	$ -	$ 1,500.00
Total	$ 5,000.00	$ 12,650.00

Justification:
Growth
Redline at 1.5gpm due to pressure

Notes: 24 psi

Map Page	37

Budget Year ____________

JOHNSON COUNTY SPECIAL UTILITY DISTRICT

CIP PROJECTS

FM 2331			25-13-01
Category	Growth	**Sub-Category**	Fire Flow
Department	Water	**Evaluation Criteria**	Master Plan
Location	FM 2331	**Priority Ranking**	No Priority

Project Description:

Tie 12 inch together between CR 913 & CR 916

Diameter	12
Length	2700

Justification:

Growth and Fire Flow

Estimated Project Cost		(eHT Cost)
Design	$ 19,500.00	$ 23,287.50
Easements	$ 9,000.00	$ -
Construction	$ 194,400.00	$ 202,500.00
Other	$ -	$ 30,375.00
Total	$ 222,900.00	$ 256,162.50

Notes:

Map Page	8

Budget Year ______________

JOHNSON COUNTY SPECIAL UTILITY DISTRICT

CIP PROJECTS

CR 916			25-13-02
Category	Growth	**Sub-Category**	Redlines
Department	Water	**Evaluation Criteria**	Master Plan
Location	CR 916	**Priority Ranking**	No Priority

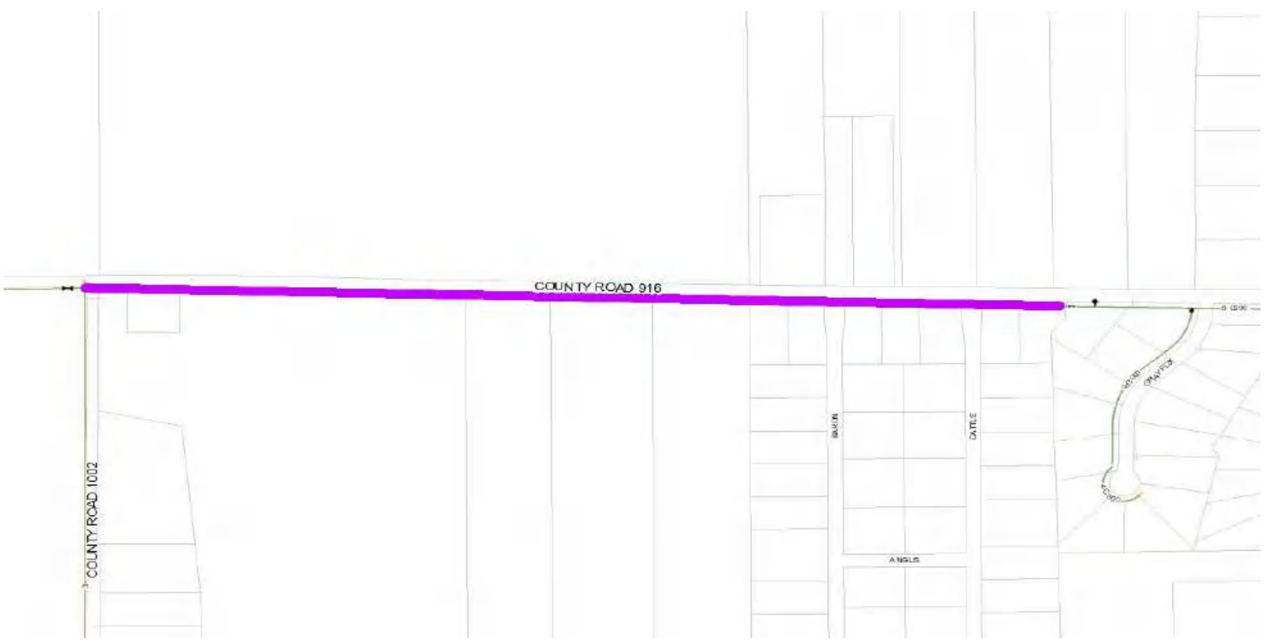
Project Description:

Tie system together

Diameter	12	**Estimated Project Cost**		**(eHT Cost)**
Length	3800	**Design**	$ 26,400.00	$ 32,775.00
Justification:		**Easements**	$ 8,000.00	$ -
Growth causes redlines		**Construction**	$ 264,000.00	$ 285,000.00
		Other	$ -	$ 42,750.00
		Total	$ 298,400.00	$ 360,525.00

Notes:

Map Page	8



Budget Year ____________

JOHNSON COUNTY SPECIAL UTILITY DISTRICT

CIP PROJECTS

FM 2331			25-13-03
Category	Growth	**Sub-Category**	
Department	Water	**Evaluation Criteria**	Master Plan
Location	FM 2331	**Priority Ranking**	No Priority

Project Description:

12 inch between 12 inch on FM 2331 & CR 1231

		Estimated Project Cost		(eHT Cost)
Diameter	12			
Length	1600	**Design**	$ 10,000.00	$ 13,800.00
		Easements	$ 13,500.00	$ -
		Construction	$ 115,200.00	$ 120,000.00
		Other	$ -	$ 18,000.00
		Total	$ 138,700.00	$ 151,800.00

Justification:

Growth causes redlines

Partial piece for system loop

Notes:

Map Page	11

Budget Year ______________

JOHNSON COUNTY SPECIAL UTILITY DISTRICT

CIP PROJECTS

CR 1206			25-18-01
Category	Redline	**Sub-Category**	Growth
Department	Water	**Evaluation Criteria**	Health & Safety
Location	CR 1206	**Priority Ranking**	High Priority (2)

Project Description:

Replace smaller pipe and tie across road

		Estimated Project Cost		**(eHT Cost)**
Diameter	6			
Length	8700	**Design**	$ -	$ 45,022.50
Justification:		**Easements**	$ 17,000.00	$ -
Redlines at 1.2gpm due to pressure		**Construction**	$ 398,373.00	$ 391,500.00
6 inch needed for growth		**Other**	$ -	$ 58,725.00
		Total	$ 415,373.00	$ 495,247.50

Notes: 18 psi

In Progress 2021 CIP Budget

Map Page	82

Budget Year __________

JOHNSON COUNTY SPECIAL UTILITY DISTRICT

CIP PROJECTS

HCR 1421			25-18-02
Category	Redline Pressure	**Sub-Category**	Redline Connection
Department	Water	**Evaluation Criteria**	Health & Safety
Location	HCR 1421	**Priority Ranking**	High Priority (3)

Project Description:

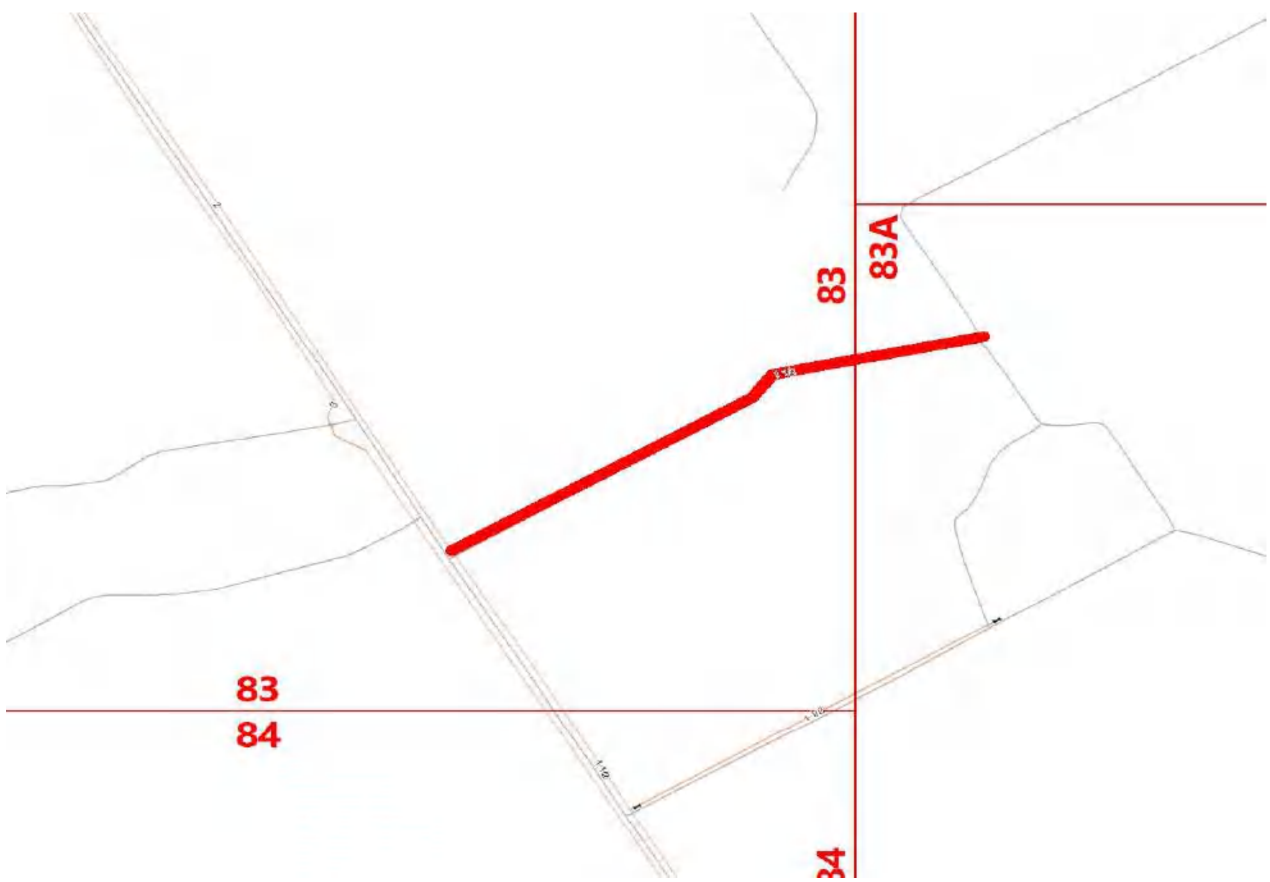
Redlines at 1.2gpm due to pressure

Diameter 6	**Estimated Project Cost**			**(eHT Cost)**
Length 3200	**Design**	$	7,800.00	$ 16,560.00
Justification:	**Easements**	$	26,000.00	$ -
Redlines at 1.2gpm due to pressure	**Construction**	$	118,144.00	$ 144,000.00
1.5 inch has too many connection	**Other**	$	-	$ 21,600.00
	Total	$	151,944.00	$ 182,160.00

Notes: 40 psi (line to the south 18.4psi)

8/26/2020 WO#185137 Record Pressure (lowest recorded-48.16psi 6:44pm/Static 75psi) South Loop HCR 1421 is the needed RedLine-In Progress 2021 CIP Budget

Map Page	83,83A



Budget Year ____________

JOHNSON COUNTY SPECIAL UTILITY DISTRICT

CIP PROJECTS

CR 206			25-24-01
Category	Growth	**Sub-Category**	Redline
Department	Water	**Evaluation Criteria**	Master Plan
Location	CR 206	**Priority Ranking**	No Priority

Project Description:

Replace 3 inch line

Diameter	12	**Estimated Project Cost**		**(eHT Cost)**
Length	2700	**Design**	$ 19,400.00	$ 20,182.50
Justification:		**Easements**	$ 5,000.00	$ -
Growth causes redlines for pressure		**Construction**	$ 194,000.00	$ 175,500.00
		Other	$ -	$ 26,325.00
		Total	$ 218,400.00	$ 222,007.50

Notes:

Map Page	120

Budget Year ____________

JOHNSON COUNTY SPECIAL UTILITY DISTRICT

CIP PROJECTS

CR 206			25-24-02
Category	Redline Pressure	**Sub-Category**	
Department	Water	**Evaluation Criteria**	Health & Safety
Location	CR 206	**Priority Ranking**	High Priority (4)

Project Description:

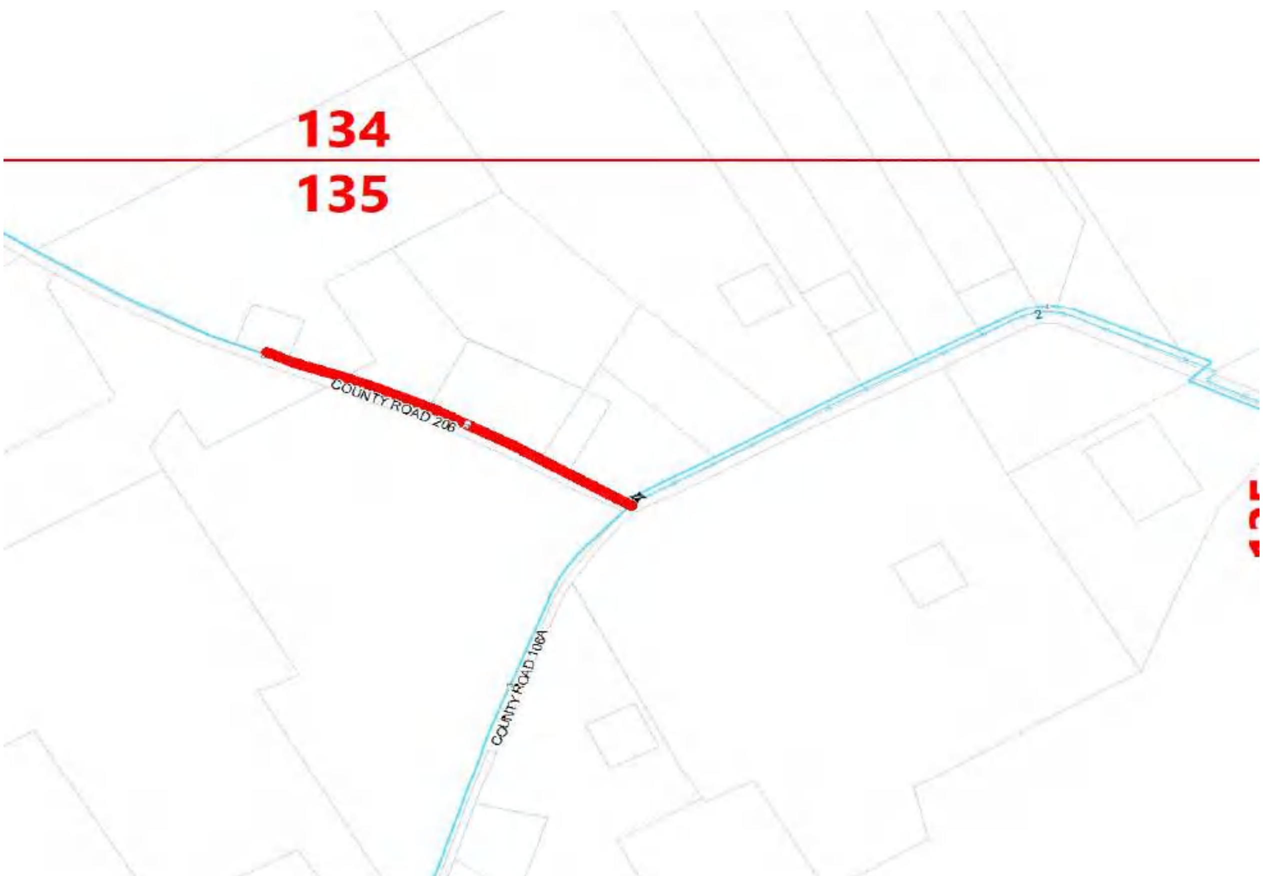
Replace 2 inch line

Diameter	8	**Estimated Project Cost**		(eHT Cost)
Length	1550	**Design**	$ 4,000.00	$ 8,021.25
Justification:		**Easements**	$ 6,500.00	$ -
Redlines at 1.2gpm due to pressure		**Construction**	$ 62,000.00	$ 69,750.00
High headloss		**Other**	$ -	$ 10,462.50
		Total	$ 72,500.00	$ 88,233.75

Notes: 20 psi

2/19/2020 WO#182280 Check Pressure (Static Pressure 73psi) In progress 2021 CIP Budget

Map Page	135



Budget Year __________

JOHNSON COUNTY SPECIAL UTILITY DISTRICT

CIP PROJECTS

N Cummings Dr			25-24-03
Category	Redlines Pressure	**Sub-Category**	
Department	Water	**Evaluation Criteria**	Health & Safety
Location	N Cummings Drive	**Priority Ranking**	Moderate Priority (16)

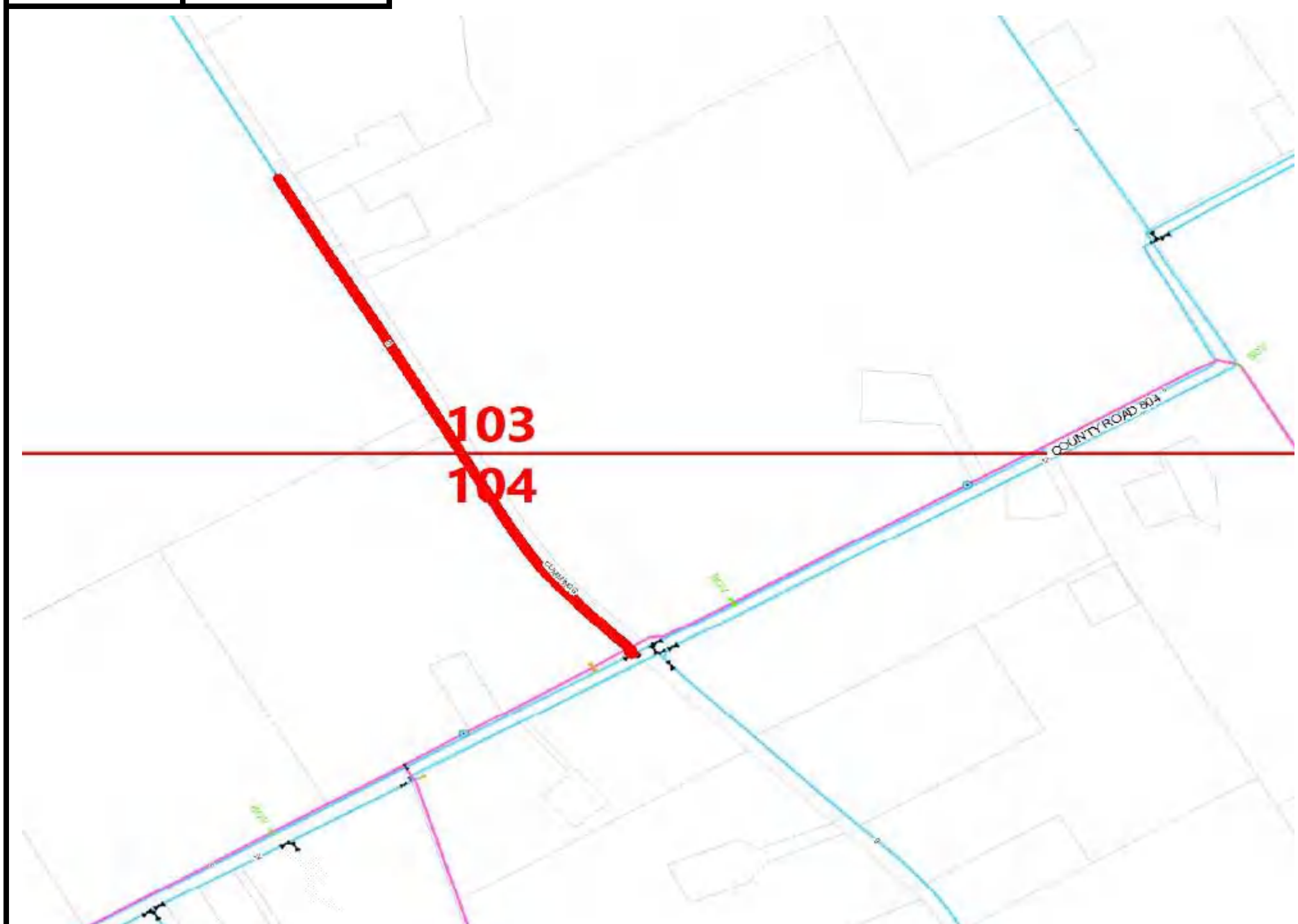
Project Description:

Replace 6 inch line

		Estimated Project Cost		(eHT Cost)
Diameter	12			
Length	2650	**Design**	$ 19,000.00	$ 22,856.25
Justification:		**Easements**	$ 26,000.00	$ -
Redlines at 1.5gpm due to pressure		**Construction**	$ 190,800.00	$ 198,750.00
High headloss		**Other**	$ -	$ 29,812.50
		Total	$ 235,800.00	$ 251,418.75

Notes: 34 psi

Map Page 103,104



Budget Year ____________

JOHNSON COUNTY SPECIAL UTILITY DISTRICT

CIP PROJECTS

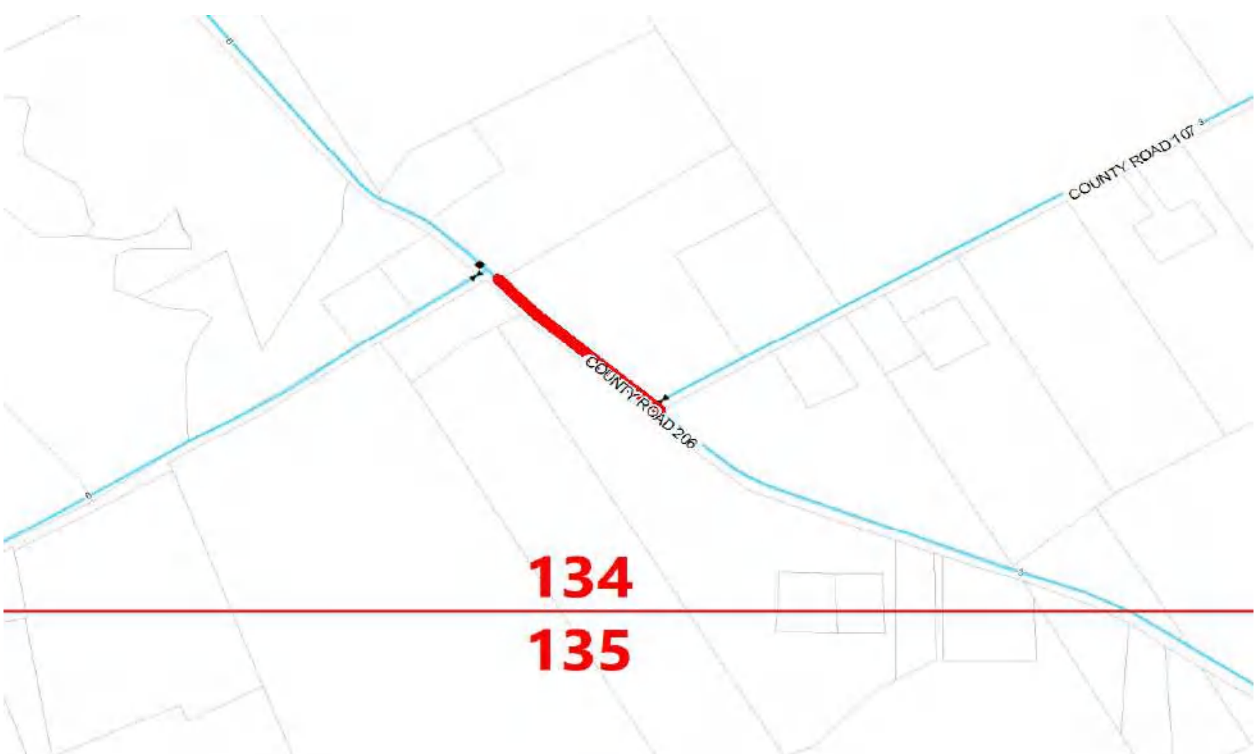
CR 206			25-24-04
Category	Redline Pressure	**Sub-Category**	
Department	Water	**Evaluation Criteria**	Urgency
Location	CR 206	**Priority Ranking**	Moderate Priority (17)

Project Description:
Replace 3 inch line

Diameter 8	**Estimated Project Cost**			**(eHT Cost)**
Length 750	**Design**	$ -		$ 3,881.25
Justification:	**Easements**	$ 3,000.00		$ -
Redlines at 1.5gpm due to pressure	**Construction**	$ 30,000.00		$ 33,750.00
High headloss	**Other**	$ -		$ 5,062.50
	Total	$ 33,000.00		$ 42,693.75

Notes: (50) psi
2/19/2020 WO#182880 Pressure Check (Static Pressure 73 psi)

Map Page	134



Budget Year ____________

JOHNSON COUNTY SPECIAL UTILITY DISTRICT

CIP PROJECTS

CR 206			25-24-05
Category	Redline Pressure	**Sub-Category**	
Department	Water	**Evaluation Criteria**	Urgency
Location	CR 206	**Priority Ranking**	Moderate Priority (18)

Project Description:

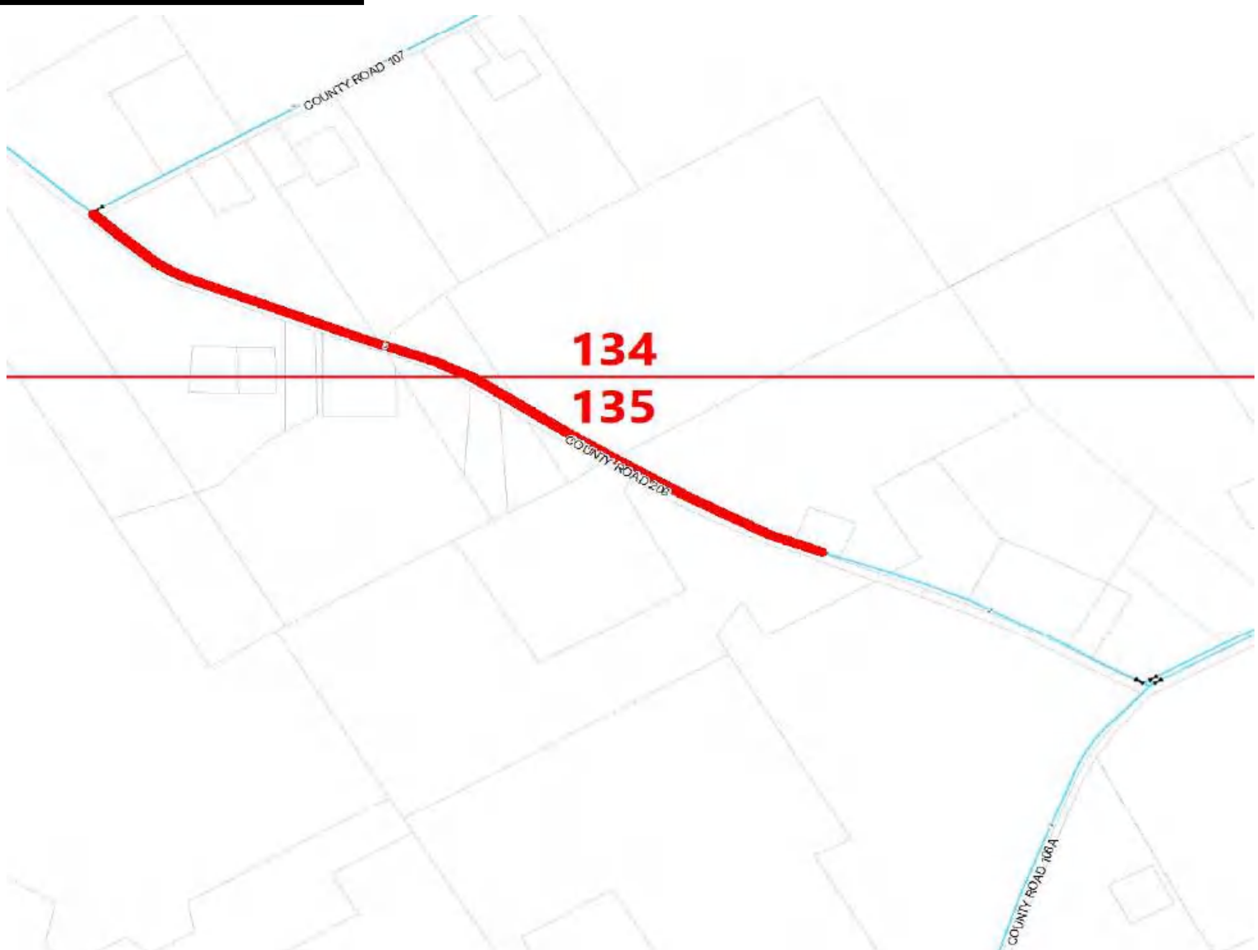
Replace 3 inch line

		Estimated Project Cost		(eHT Cost)
Diameter	8			
Length	3750	**Design**	$ -	$ 28,031.25
Justification:		**Easements**	$ 15,000.00	$ -
Redline at 1.5gpm due to pressure		**Construction**	$ 150,000.00	$ 243,750.00
High headloss		**Other**	$ -	$ 36,562.50
		Total	$ 165,000.00	$ 308,343.75

Notes: (50)psi

2/19/2020 WO#182880 Pressure Check (Static Pressure 73 psi)

Map Page 134,135



Budget Year ______________

JOHNSON COUNTY SPECIAL UTILITY DISTRICT

CIP PROJECTS

Hwy 67/CR 109			25-24-06
Category	Redline Pressure	**Sub-Category**	
Department	Water	**Evaluation Criteria**	Urgency
Location	Cross Country Hwy 67 to CR 109	**Priority Ranking**	Moderate Priority (5)

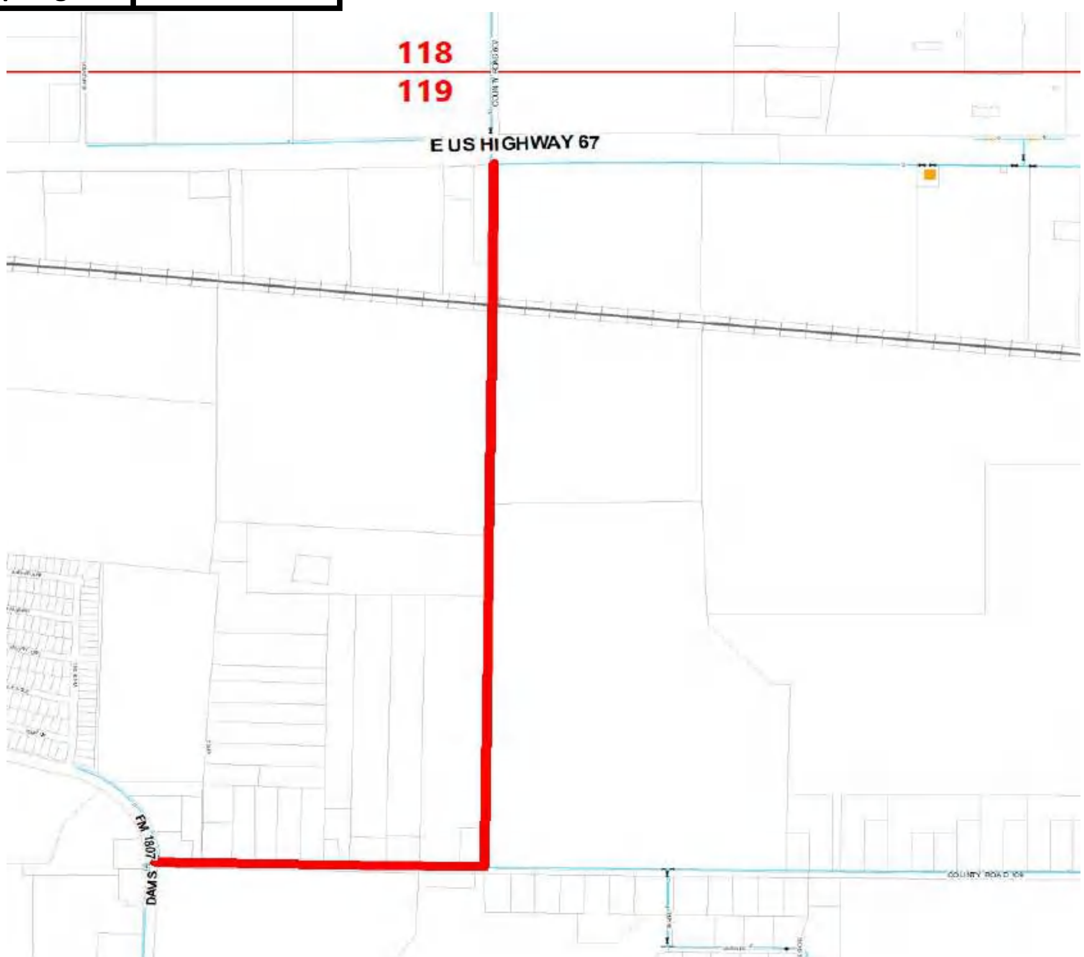
Project Description:

New 12 inch

Diameter	12	**Estimated Project Cost**		(eHT Cost)
Length	7670	**Design**	$ 55,100.00	$ 66,153.75
Justification:		**Easements**	$ 77,000.00	$ -
Redline at 1.5gpm due to pressure		**Construction**	$ 551,200.00	$ 575,250.00
Investment for future		**Other**	$ -	$ 86,287.50
		Total	$ 683,300.00	$ 727,691.25

Notes: 19.5 psi (Over 50 ft of headloss/ also needed to ensure 24-04-04 &05 are affective)

Map Page	119



Budget Year ____________

JOHNSON COUNTY SPECIAL UTILITY DISTRICT

CIP PROJECTS

Plant 16			25-24-07
Category	Growth	**Sub-Category**	
Department	Water	**Evaluation Criteria**	Master Plan
Location	Plant 16	**Priority Ranking**	No Priority

Project Description:

Add 3rd Pump and 12inch discharge header

Diameter	12	**Estimated Project Cost**		(eHT Cost)
Length	80	**Design**	$ 9,000.00	$ 17,250.00
		Easements	$ -	$ -
		Construction	$ 90,000.00	$ 150,000.00
		Other	$ -	$ 22,500.00
		Total	$ 99,000.00	$ 189,750.00

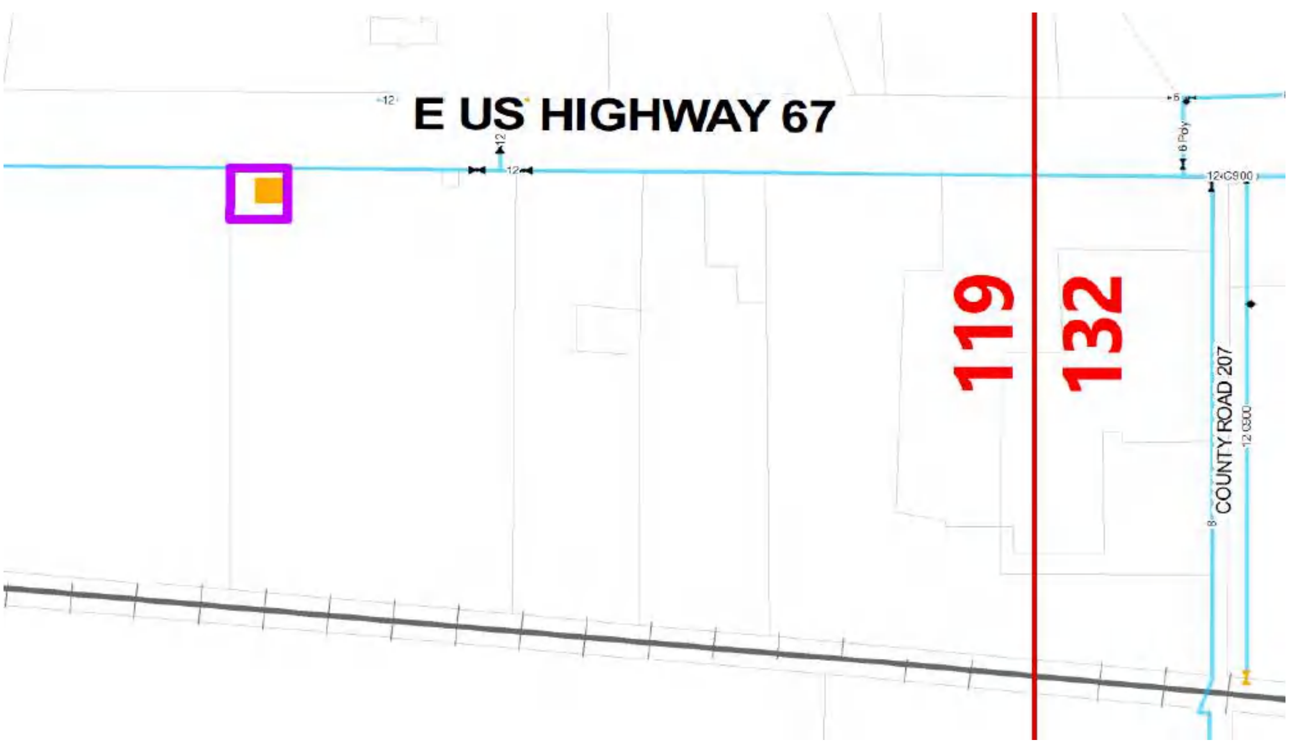
Justification:

Pumps operating out of range

Beef up pressure south of HWY 67

Notes:

Map Page	119



Budget Year ______________

JOHNSON COUNTY SPECIAL UTILITY DISTRICT

CIP PROJECTS

FM 917			25-25-01
Category	Redline Pressure	**Sub-Category**	
Department	Water	**Evaluation Criteria**	Urgency
Location	FM 917	**Priority Ranking**	Moderate Priority (3)

Project Description:

Line in FM 917 Right-of-way

		Estimated Project Cost		**(eHT Cost)**
Diameter	12			
Length	5550	**Design**	$ 38,000.00	$ 47,437.50
Justification:		**Easements**	$ 55,000.00	$ -
Multiple Redlines at 1.5gpm due to		**Construction**	$ 399,600.00	$ 412,500.00
pressure		**Other**	$ -	$ 61,875.00
Increase reliability		**Total**	$ 492,600.00	$ 521,812.50

Notes: Multiple locations (18-30 psi), Over 70ft of headloss

Map Page	115

Budget Year ____________

JOHNSON COUNTY SPECIAL UTILITY DISTRICT

CIP PROJECTS

FM 2738			25-25-02
Category	Redline Pressure	**Sub-Category**	
Department	Water	**Evaluation Criteria**	Urgency
Location	FM 2738	**Priority Ranking**	Moderate Priority (4)

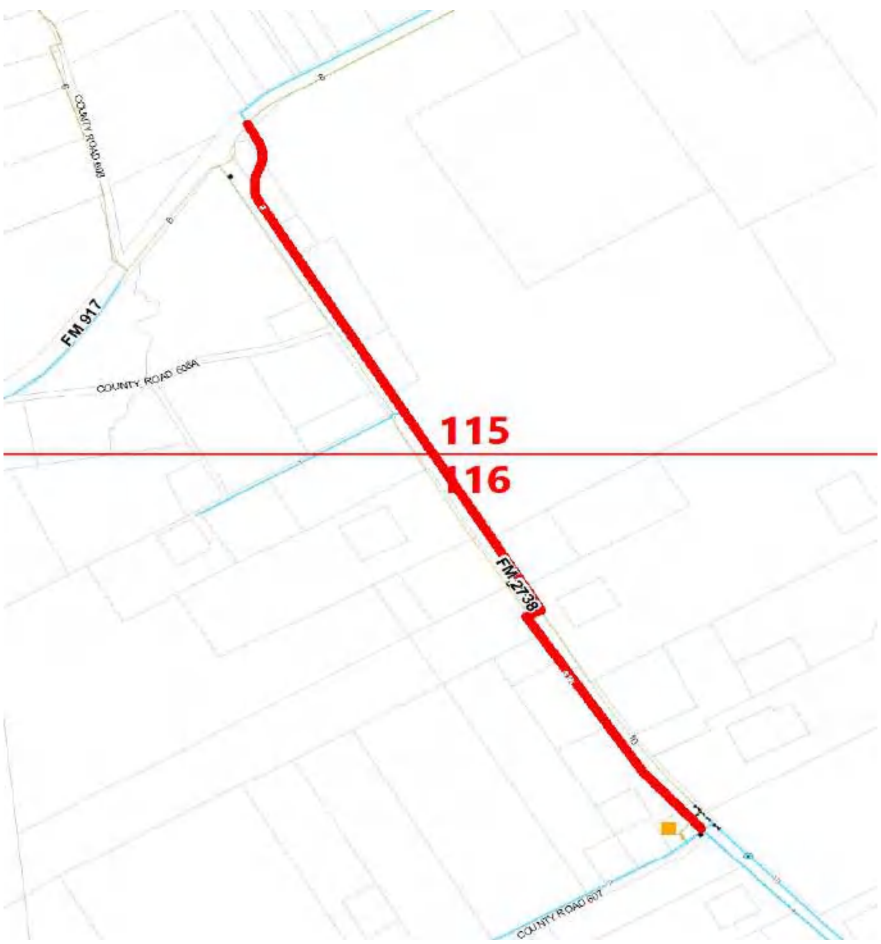
Project Description:

Replace smaller line from Plant 25

Diameter	12	**Estimated Project Cost**		(eHT Cost)
Length	4900	**Design**	$ 35,000.00	$ 42,262.50
Justification:		**Easements**	$ 25,000.00	$ -
Multiple Redlines at 1.5gpm due to pressure		**Construction**	$ 352,800.00	$ 367,500.00
		Other	$ 30,000.00	$ 55,125.00
		Total	$ 442,800.00	$ 464,887.50

Notes: Multiple locations (18-30 psi), Over 70ft of headloss

Map Page	115,116



Budget Year ______________

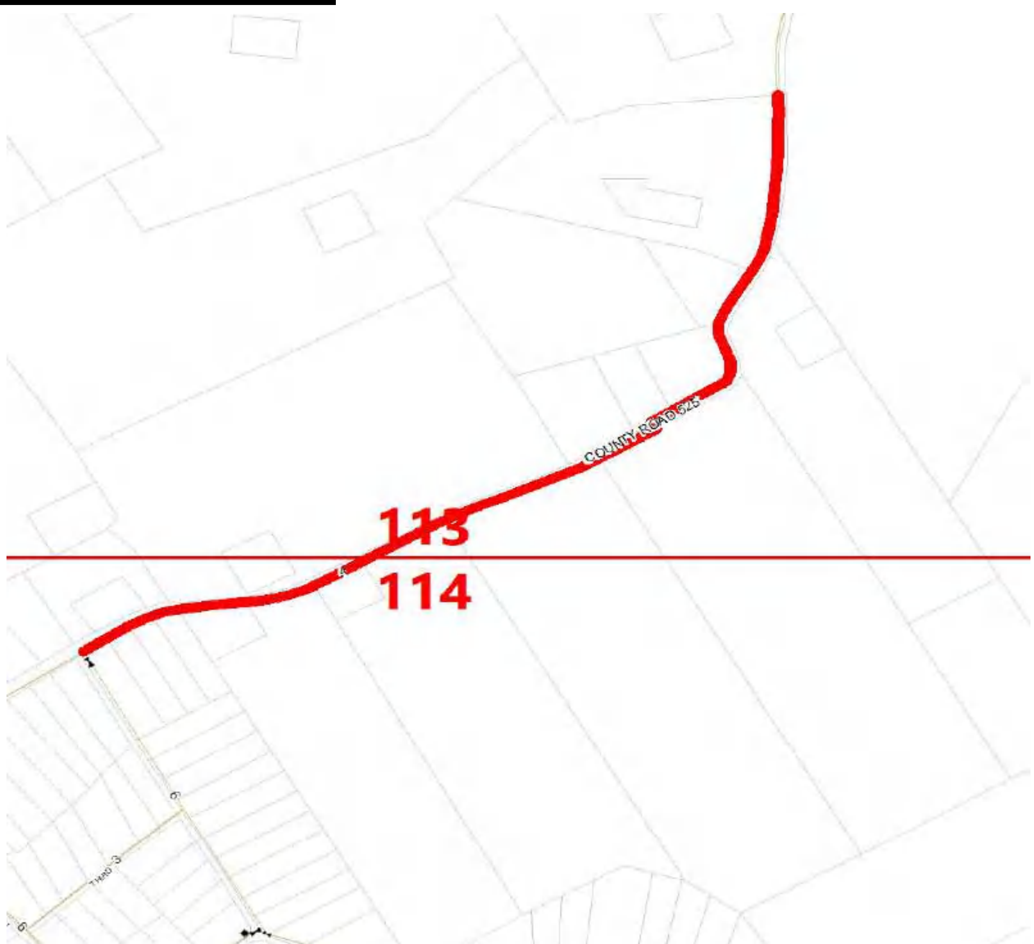
CR 525			25-25-03
Category	Redline	**Sub-Category**	
Department	Water	**Evaluation Criteria**	Urgency
Location	CR 525	**Priority Ranking**	Moderate Priority (2)

Project Description:
Replace or parallel 4 inch

Diameter	8	**Estimated Project Cost**		**(eHT Cost)**
Length	4100	**Design**	$ 13,000.00	$ 21,217.50
Justification:		**Easements**	$ 8,000.00	$ -
Redlines at 1.5gpm due to pressure		**Construction**	$ 196,800.00	$ 184,500.00
		Other	$ -	$ 27,675.00
		Total	$ 217,800.00	$ 233,392.50

Notes: 17 psi

Map Page	113,114



Budget Year ______________

JOHNSON COUNTY SPECIAL UTILITY DISTRICT

CIP PROJECTS

Plant 27-Pump			25-27-01
Category	Water Supply	**Sub-Category**	
Department	Water	**Evaluation Criteria**	Master Plan
Location	Plant 27	**Priority Ranking**	

Project Description:
New Pump

Diameter 0	**Estimated Project Cost**			**(eHT Cost)**
Length 0	**Design**	$ 2,000.00		$ 13,800.00
Justification:	**Easements**	$ -		$ -
Current capacity is committed to existing	**Construction**	$ 80,000.00		$ 120,000.00
retail/wholesale customers. Provide back	**Other**	$ 20,000.00		$ 18,000.00
up/Meet TCEQ Rule	**Total**	$ 102,000.00		$ 151,800.00

Notes:

Map Page	140

Budget Year ______________

JOHNSON COUNTY SPECIAL UTILITY DISTRICT

CIP PROJECTS

Plant 27-Fill Line			25-27-02
Category	Water Supply	**Sub-Category**	
Department	Water	**Evaluation Criteria**	Master Plan
Location	Plant 27	**Priority Ranking**	

Project Description:
Plant 27-Fill Line

Diameter	16
Length	8000

Estimated Project Cost		(eHT Cost)
Design	$ 70,000.00	$ 101,200.00
Easements	$ -	$ -
Construction	$ 896,000.00	$ 880,000.00
Other	$ 150,000.00	$ 132,000.00
Total	$ 1,116,000.00	$ 1,113,200.00

Justification:
6MGD Fill Line
Fill line for next 6mgd from Mansfield is needed

Notes:

Map Page	140

Budget Year ______________

JOHNSON COUNTY SPECIAL UTILITY DISTRICT

CIP PROJECTS

Cooper Valley to Stadium			25-34-01
Category	Fire Flow	**Sub-Category**	Water Supply
Department	Water	**Evaluation Criteria**	Service & Benefit
Location	Cross Country S of Cooper Valley to 10"	**Priority Ranking**	Low Priority

Project Description:

Pipe for 1500 gpm fire Joshua Meadows

Diameter	12
Length	1150

Justification:

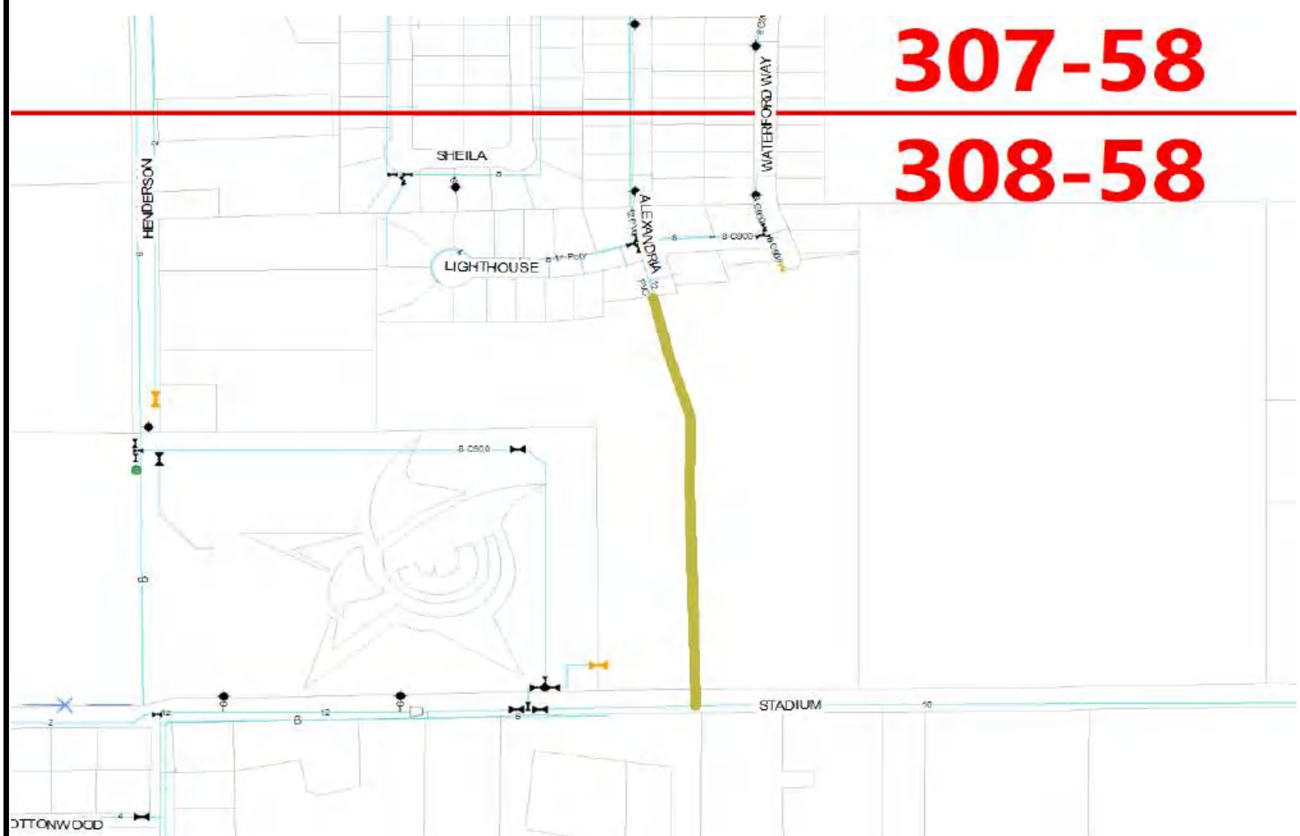
Fire Protection Joshua Meadows

Missing link from P34 to P35

Estimated Project Cost		(eHT Cost)
Design	$ 2,000.00	$ 9,918.75
Easements	$ -	$ -
Construction	$ 82,800.00	$ 86,250.00
Other	$ -	$ 12,937.50
Total	$ 84,800.00	$ 109,106.25

Notes:

Map Page	308



Budget Year ____________

JOHNSON COUNTY SPECIAL UTILITY DISTRICT

CIP PROJECTS

North Main (Joshua)			25-34-02
Category	Fire Flow	**Sub-Category**	
Department	Water	**Evaluation Criteria**	Service & Benefit
Location	North Main	**Priority Ranking**	Low Priority

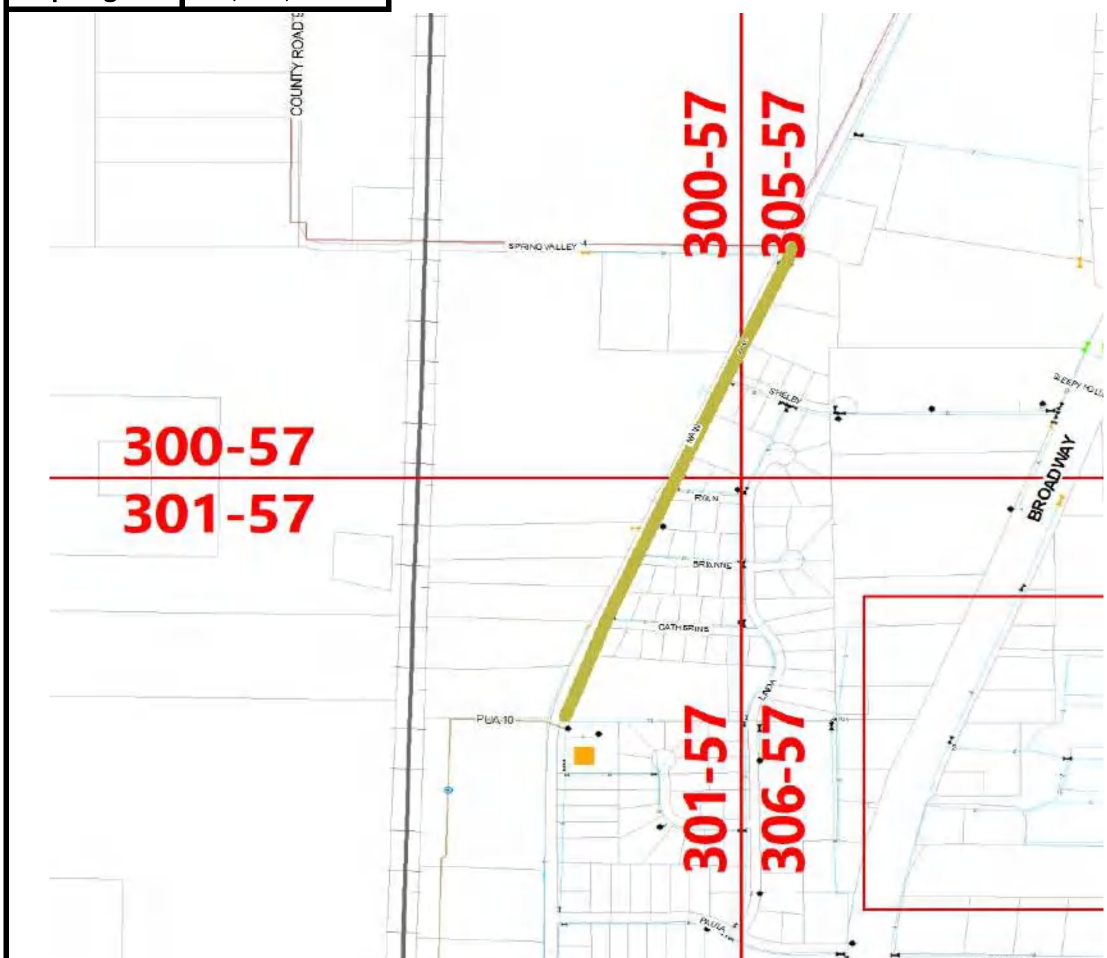
Project Description:

line to increase fire flow to 1500 gpm

Diameter	12	**Estimated Project Cost**		**(eHT Cost)**
Length	2250	**Design**	$ 16,200.00	$ 19,406.25
Justification:		**Easements**	$ 10,000.00	$ -
Fire flow from 1000 gpm to 1500 gpm		**Construction**	$ 162,000.00	$ 168,750.00
Transfer Mt Valley to Plant 34		**Other**	$ -	$ 25,312.50
		Total	$ 188,200.00	$ 213,468.75

Notes:

Map Page	300,301,305



Budget Year ____________

JOHNSON COUNTY SPECIAL UTILITY DISTRICT

CIP PROJECTS

Hwy 174			25-34-03
Category	Fire Flow	**Sub-Category**	Water Supply
Department	Water	**Evaluation Criteria**	Service & Benefit
Location	Hwy 174	**Priority Ranking**	Low Priority

Project Description:

New Water line fire flow and water supply

Diameter	12
Length	2250

Justification:

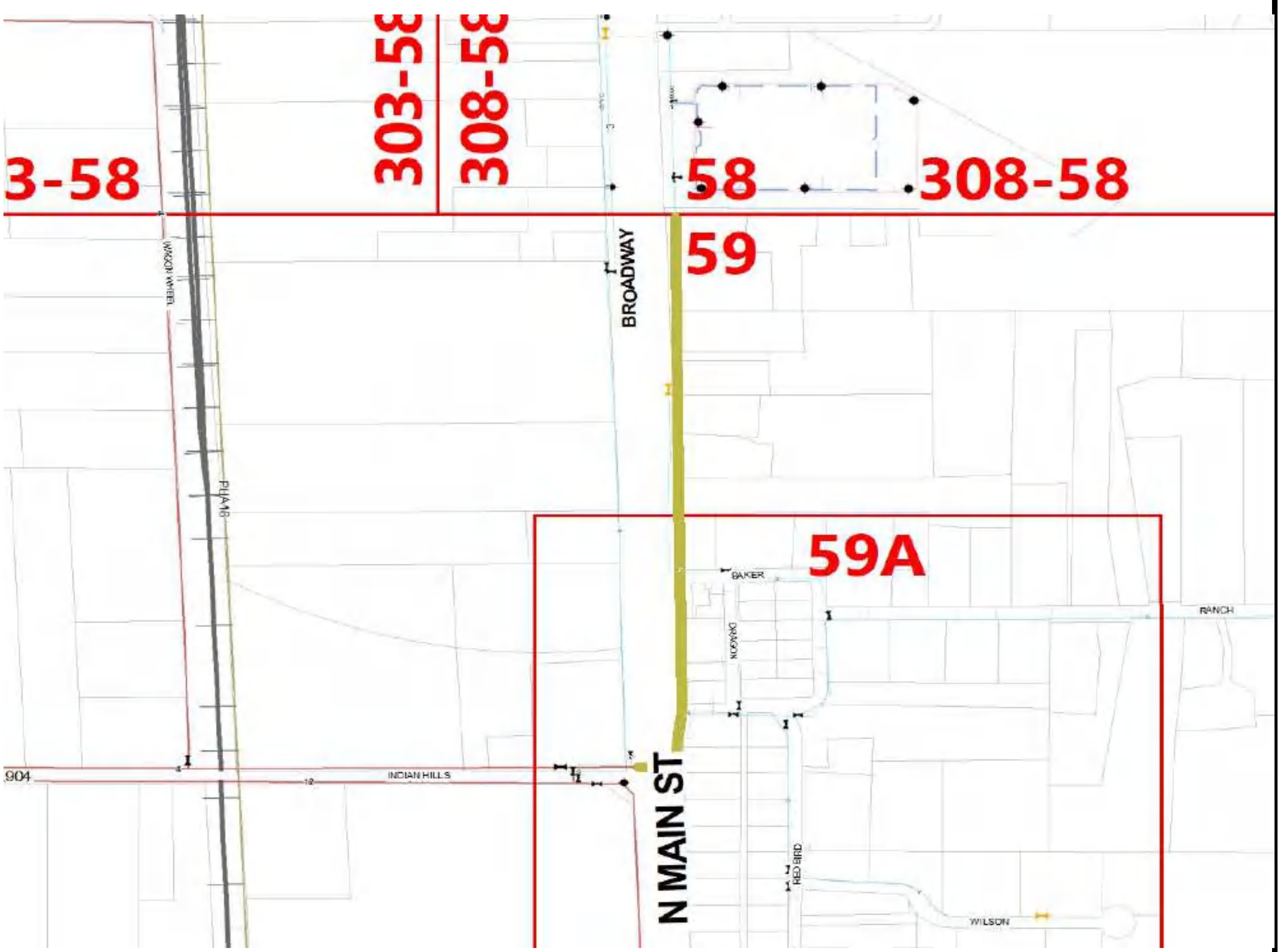
Fire Flow to 2000gpm

Water Supply south Joshua to Cleburne

Estimated Project Cost		(eHT Cost)
Design	$ 12,900.00	$ 19,406.25
Easements	$ 10,000.00	$ -
Construction	$ 162,000.00	$ 168,750.00
Other	$ 6,000.00	$ 25,312.50
Total	$ 190,900.00	$ 213,468.75

Notes:

Map Page	59



Budget Year ____________

JOHNSON COUNTY SPECIAL UTILITY DISTRICT

CIP PROJECTS

Joshua (Main Street)			2021-1004
Category	Fire Flow	**Sub-Category**	Water Supply
Department	Water	**Evaluation Criteria**	Service & Benefit
Location	Main Street-Joshua	**Priority Ranking**	

Project Description:

~~12" waterline along Main Street. From P34 to FM 917~~

2022- Line has been updated to a 16" waterline along Main Street from Plant 34 to Hwy 174 (Broadway)

Diameter	16	**Estimated Project Cost**	
Length	4000	**Design**	$ 35,000.00
		Easements	$ 25,000.00
		Construction	$ 335,000.00
		Other	$ -
		Total	$ 395,000.00

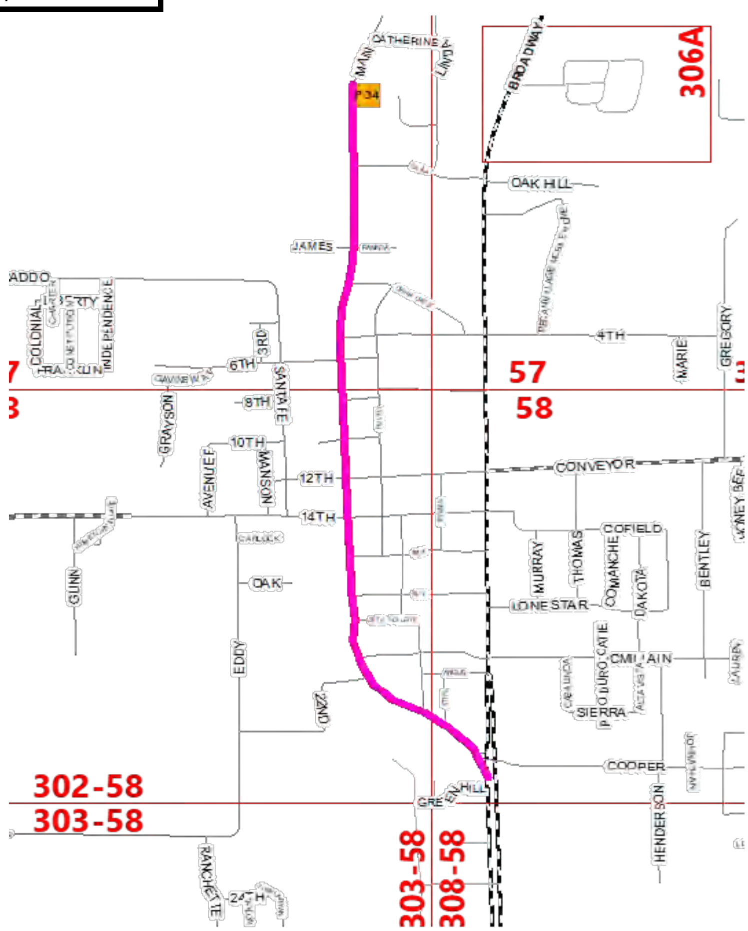
Justification:

Fireflow

Water Supply west of BNSF RR

Notes:

Map Page	301,302



Budget Year ***2022***

JOHNSON COUNTY SPECIAL UTILITY DISTRICT

CIP PROJECTS

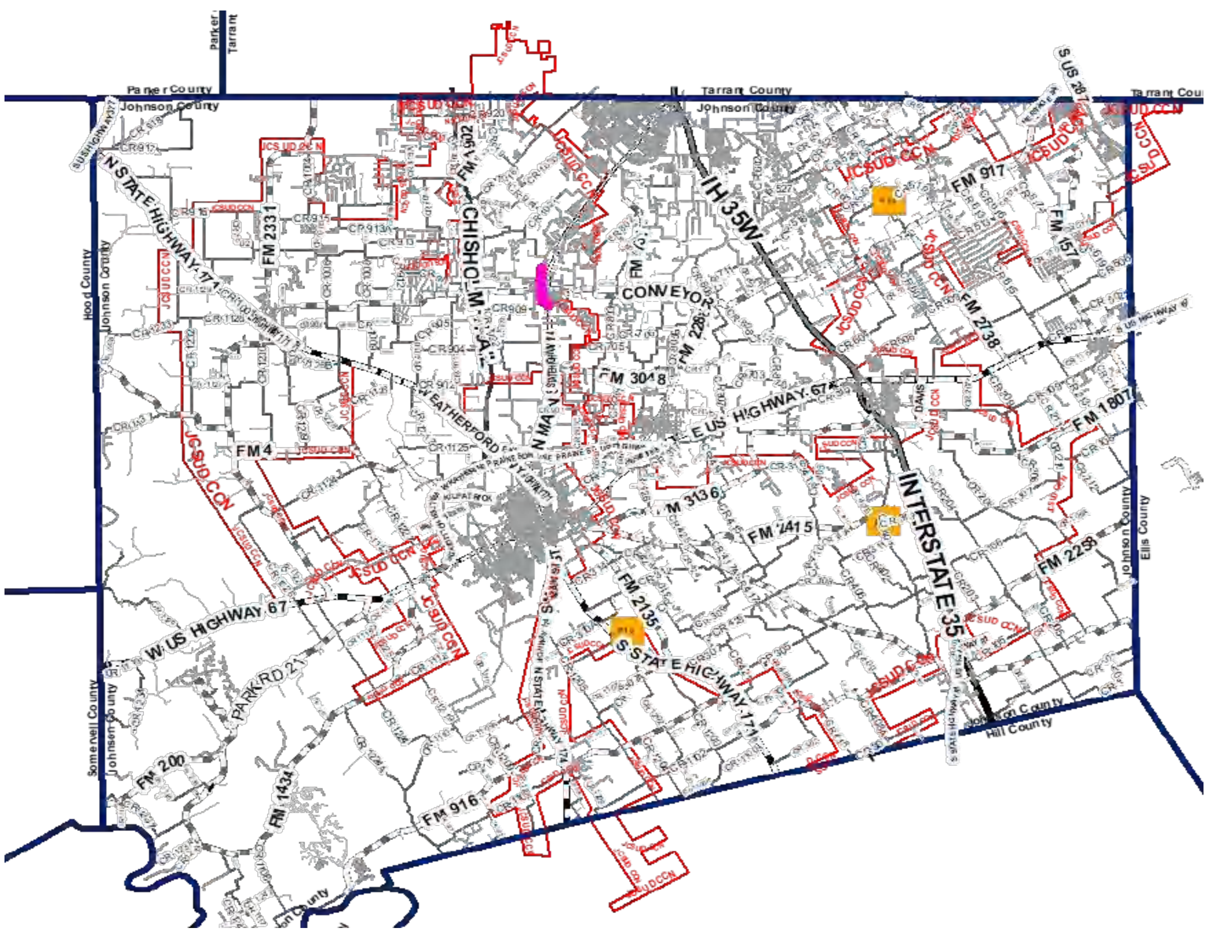
Replacement of Chlorine Buildings (3)			
Category	Water Supply	**Sub-Category**	
Department	Water	**Evaluation Criteria**	Health & Safety
Location	JCSUD System	**Priority Ranking**	

Project Description:
Replacement of Chlorine Buildings (3)

Diameter	**Estimated Project Cost**	
Length	**Design**	$ -
Justification:	**Easements**	$ -
Buildings are unable to be repaired. Need to be replaced	**Construction**	$ -
	Other	$ 46,000.00
	Total	$ 46,000.00

Notes:
Plants 3,14,19

Map Page	119



Budget Year ***2022***

JOHNSON COUNTY SPECIAL UTILITY DISTRICT

CIP PROJECTS

Conversion of Chlormines (8 Well Sites)			
Category	Water Supply	**Sub-Category**	
Department	Water	**Evaluation Criteria**	Health & Safety
Location	JCSUD System	**Priority Ranking**	

Project Description:

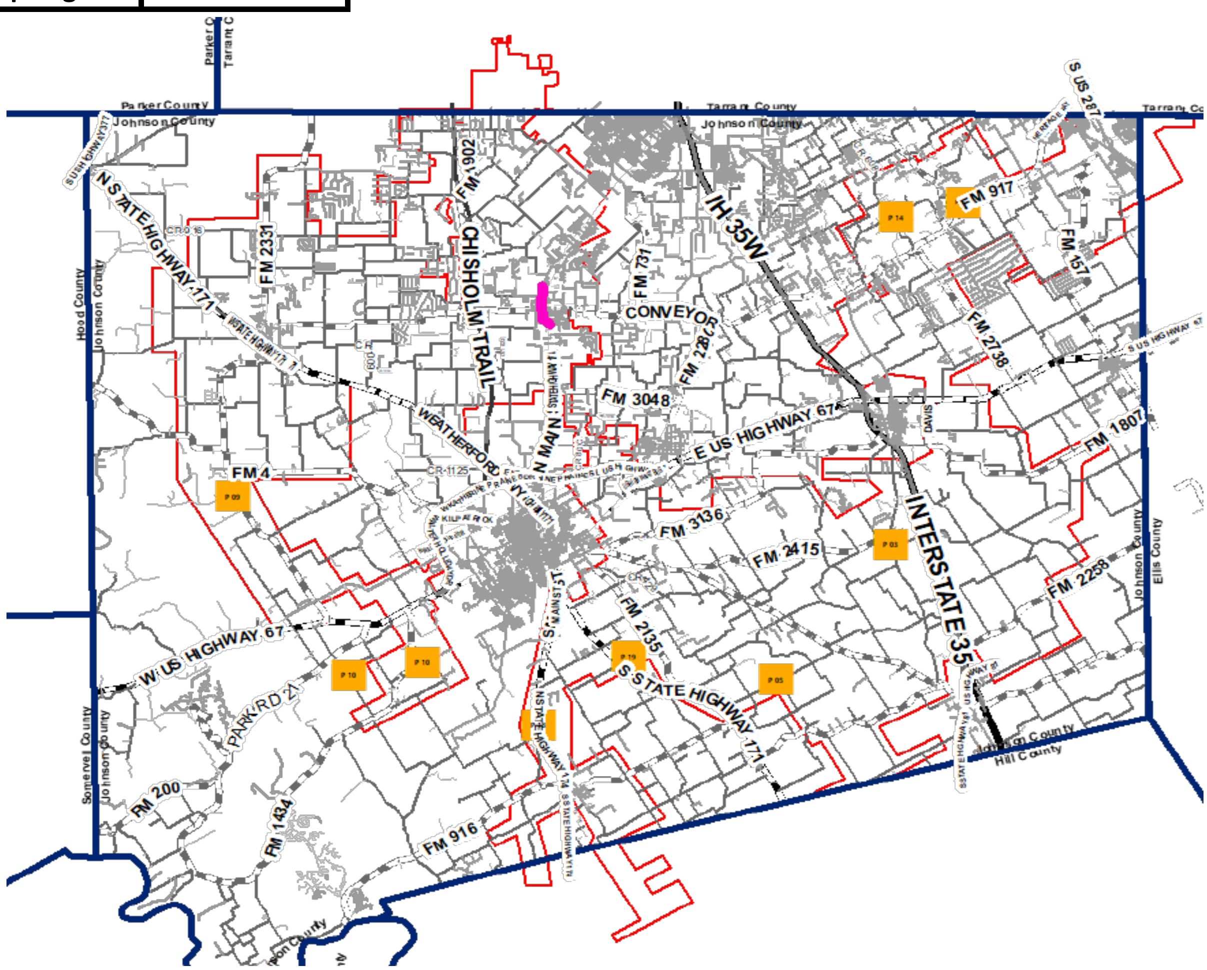
Chloramines Conversion

Diameter	**Estimated Project Cost**	
Length	**Design**	$ -
Justification:	**Easements**	$ -
Chloramines Conversion	**Construction**	$ -
	Other	$ 160,000.00
	Total	$ 160,000.00

Notes:

Plants 3,5,9,10,14,15,18,19

Map Page	119



Budget Year ***2022***

JOHNSON COUNTY SPECIAL UTILITY DISTRICT

CIP PROJECTS

Replace Pressure Tank 5			
Category	Water Supply	**Sub-Category**	
Department	Water	**Evaluation Criteria**	Health & Safety
Location	Plant 5	**Priority Ranking**	

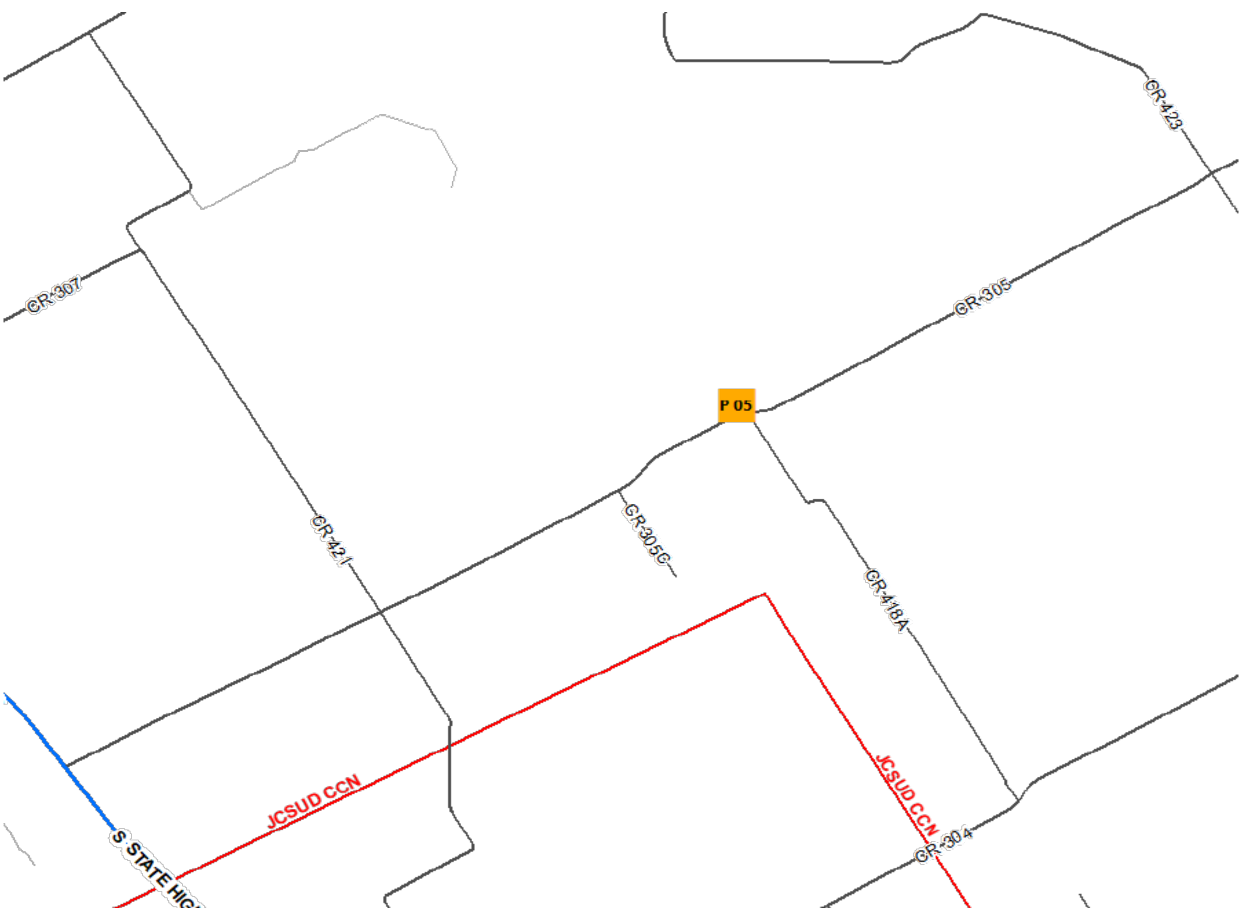
Project Description:

Replace Pressure Tank 5

Diameter	**Estimated Project Cost**	
Length	**Design**	$ 55,000.00
Justification:	**Easements**	$ -
Replace Pressure Tank 5	**Construction**	$ -
	Other	$ -
	Total	$ 55,000.00

Notes:

Map Page	98



Budget Year ***2022***

JOHNSON COUNTY SPECIAL UTILITY DISTRICT

CIP PROJECTS

Switch Gears & Generators (SB3)			
Category	Water Supply	**Sub-Category**	
Department	Water	**Evaluation Criteria**	Health & Safety/Urgency
Location	Varies	**Priority Ranking**	

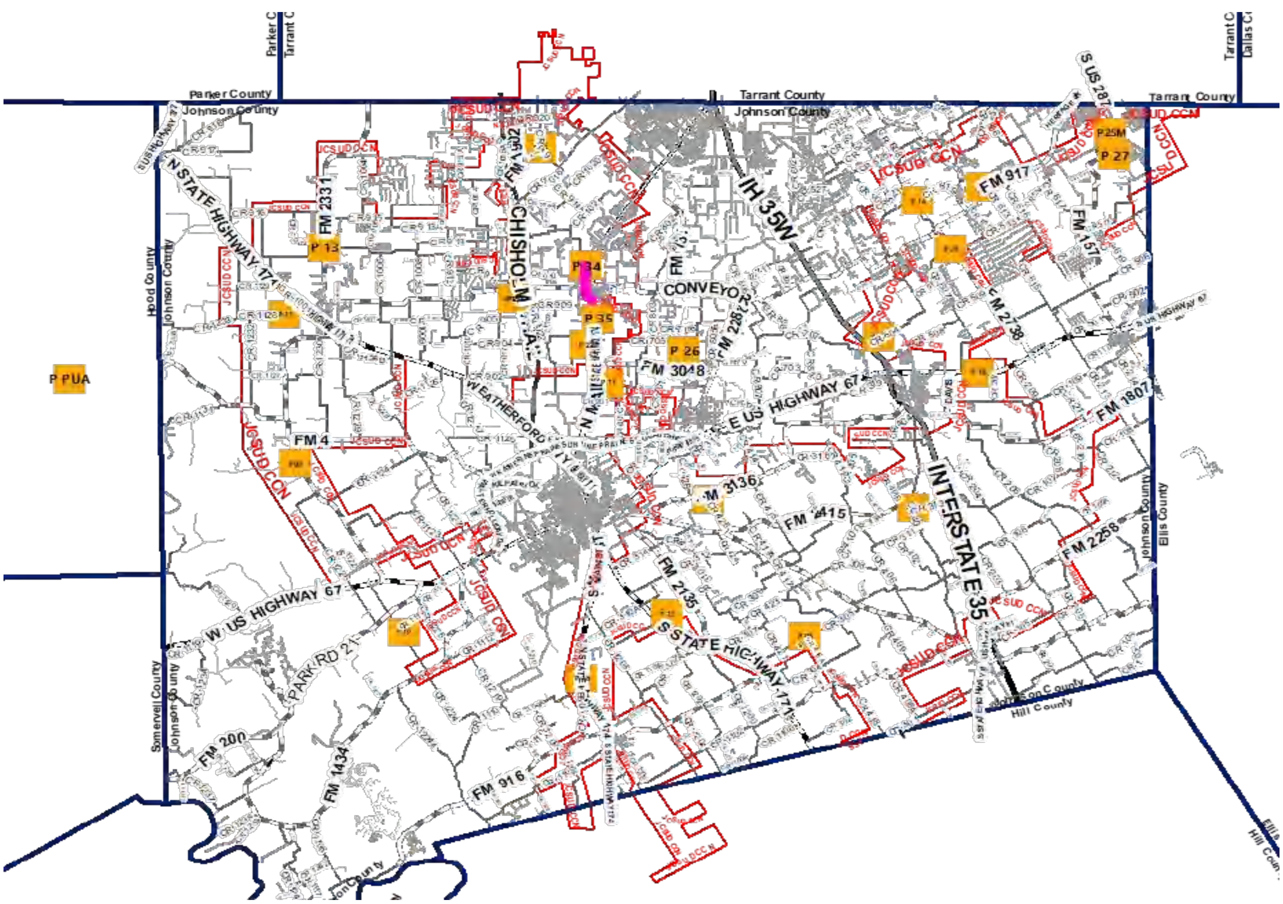
Project Description:

Switch Gears & Generators (SB3) at plant sites. To help supply water should we look electricty and also to begin compliance with Senate Bill 3

Diameter	Varies	**Estimated Project Cost**	
Length	Varies	**Design**	$ -
Justification:		**Easements**	$ -
		Construction	$ -
		Other	$ 750,000.00
		Total	$ 750,000.00

Notes:

Map Page	Varies



JOHNSON COUNTY SPECIAL UTILITY DISTRICT

CIP PROJECTS

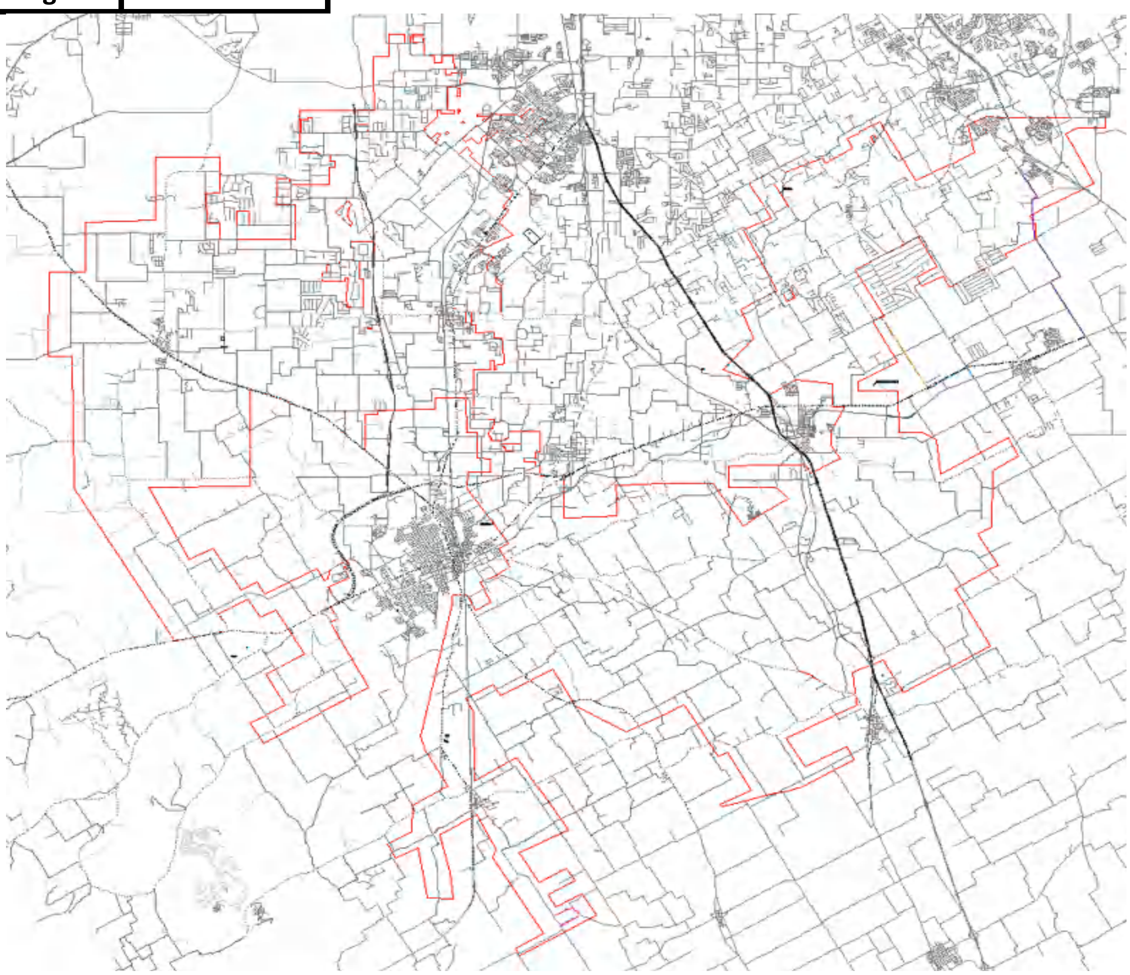
Allocation of Red Lines			
Category	Redlines Connection	**Sub-Category**	Redlines Pressure
Department	Water	**Evaluation Criteria**	Health & Safety/Urgency
Location	Varies	**Priority Ranking**	

Project Description:
Redlines due to connections/pressure that come up during the year due to new connections (within JCSUD CCN) needing to be placed on a smaller line.

Diameter	Varies	**Estimated Project Cost**	
Length	Varies	**Design**	$ -
Justification:		**Easements**	$ -
		Construction	$ -
		Other	$ 300,000.00
		Total	$ 300,000.00

Notes:

Map Page	Varies



JCSUD

WASTEWATER CIP PROJECTS

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

Manhole Rehab			
Category	Maintenance	**Sub-Category**	Rehab
Department	Wastewater	**Evaluation Criteria**	Service & Benefit
Location	Joshua	**Priority Ranking**	

Project Description:

Rehab manholesin Joshua

Diameter	**Estimated Project Cost**	
Length	**Design**	$ -
Justification:	**Easements**	$ -
	Construction	$ 100,000.00
	Other	$ -
	Total	$ 100,000.00

Notes:

Map Page	Varies

Budget Year ***2022***

Greenhill Phase 2			
Category	Maintenance	**Sub-Category**	Rehab
Department	Wastewater	**Evaluation Criteria**	Health & Safety
Location	Greenhill Drive	**Priority Ranking**	

Project Description:
replacement of clay tile pipe, adding 2 manholes (2021 Project was split into 2 phases due to price increase in materials/labor)

		Estimated Project Cost	
Diameter	6		
Length	240	**Design**	$ -
Justification:		**Easements**	$ -
clay pipe breakdown, no manholes		**Construction**	$ 100,000.00
		Other	$ -
		Total	$ 100,000.00

Notes:

Map Page	302

Budget Year ***2022***

Main Street Sewer Line Replacement			
Category	Maintenance	**Sub-Category**	Rehab
Department	Wastewater	**Evaluation Criteria**	Health & Safety
Location	Main Street, Joshua	**Priority Ranking**	

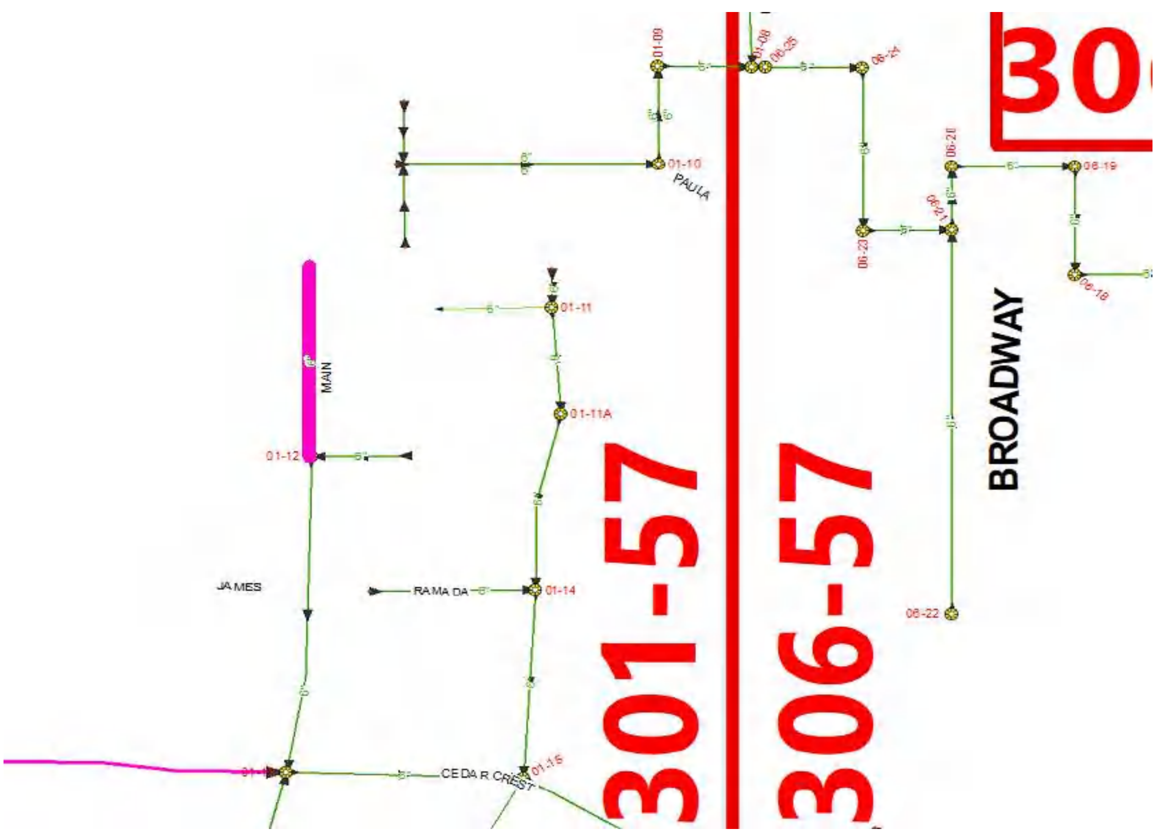
Project Description:

replacement of 6" Clay pipe from MH 01-12 to Clean Out

		Estimated Project Cost	
Diameter	6		
Length	400	**Design**	$ -
Justification:		**Easements**	$ -
		Construction	$ 33,000.00
		Other	$ -
		Total	$ 33,000.00

Notes:

Map Page	301



Budget Year ***2022***

FM 917 to Avenue F Line Replacement			
Category	Maintenance	**Sub-Category**	Rehab
Department	Wastewater	**Evaluation Criteria**	Health & Safety
Location	Main Street, Joshua	**Priority Ranking**	

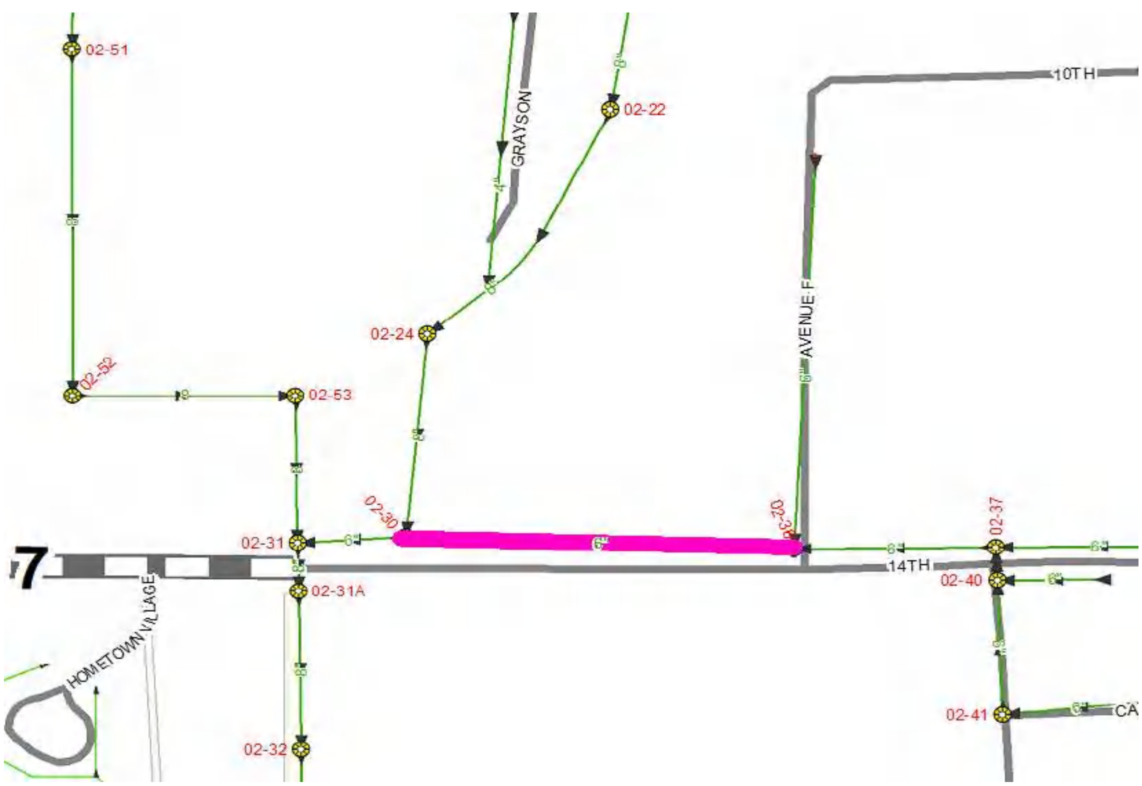
Project Description:

replacement of 6" pipe from FM 917 MH 02-30 to Avenue F MH 02-36

		Estimated Project Cost	
Diameter	6		
Length	510	**Design**	$ -
Justification:		**Easements**	$ -
		Construction	$ 115,500.00
		Other	$ -
		Total	$ 115,500.00

Notes:

Map Page	302



Budget Year ***2022***

JCSUD

GOALS AND OUTCOME MEASURES

General Manager's Office
2022 GOALS and OUTCOME MEASURES (GOM)

Units/Departments:	CUSTOMERS, DISTRICT BOARD AND DEPARTMENTAL SERVICES
Vision:	*JCSUD will become Texas' preeminent Special Utility District by consistently fulfilling mandates to supply potable water in a safe, timely and environmentally compliant manner*. Dedicated to innovation, stewardship, collaboration, and excellent customer service.
Mission Statement:	*JCSUD's Constancy of Purpose to maximize value-added-work will ensure all its customers continually receive potable water effectively, efficiently and economically.*

Organizational Management

All Goals in this category must be met in order to gain credit for this goal.

Goal #1	***Goal Name:*** **Adopt a Transparent Balanced Annual Budget**	A. General operational expenses for the 2022 budget will be submitted to the Finance Department on or prior to _____, 2022. B. Revenues and supplemental requests for the 2022 budget will be submitted to the Finance Department on or prior to _____, 2020. C. Capital projects for the 2022 budget will be completed prior to _____, 2022.
	Team Leader:	General Manager/ Finance Manager
	Outcome Measure:	Yes or No compliance as determined by the Finance Department that each of the components of budget was submitted by the deadline in sufficient form.
	Data Plan:	The Department Head will ensure that the reports are prepared, reviewed for quality, and forwarded by the due dates noted in A, B, and C above. Quality is defined as: • Spreadsheets/software were filled out correctly in all required areas • numbers were accurate • spelling and grammar were satisfactory • adequate communication with Finance took place to ensure desired changes were reflected properly • sufficient explanation was evident where comments were requested
	(This section should be completed at the end of the year)	
	Result:	
	Comments:	

<table>
<tr><td>Goal #2</td><td>Goal Name:
An Organizational Chart and employee Job Descriptions are established and are maintained that communicate an individual's responsibility.</td><td>An Organizational Chart and employee Job Descriptions are established and are maintained that continually communicate an individual's responsibility and authority is not segregated and establish Segregation-of-Duty (an individual or group cannot create and conceal an error), Span-of-Control (supervisors have less than seven direct reports) and Unity-of-Command (all employees report to only one boss).</td></tr>
<tr><td></td><td>Team Leader:</td><td>General Manager</td></tr>
<tr><td></td><td>Outcome Measure:</td><td>Yes or no compliance as determined by the GM's office that the GOM Draft. Chart and Job Descriptions are annually reviewed and updated by the respective Managers.</td></tr>
<tr><td></td><td>Data Plan:</td><td>The Department head will determine the staff structure and ensure timely submission of the staff Structure.</td></tr>
<tr><td></td><td colspan="2">(This section should be completed at the end of the year)</td></tr>
<tr><td></td><td>Result:</td><td></td></tr>
<tr><td></td><td>Comments:</td><td></td></tr>
</table>

<table>
<tr><td>Goal #3</td><td>Goal Name:
Accurate Timely Capital Status Report</td><td>The JCSUD Capital Status Monthly Report will be completed with accuracy and quality, entered, and approved by the Department Head, to the Finance Department, no later than the 5th day of the following month.
(If your department does not submit a Monthly Capital Status Report, mark the Results as Not Applicable.)</td></tr>
<tr><td></td><td>Team Leader:</td><td>System Development Manager</td></tr>
<tr><td></td><td>Outcome Measure:</td><td>Yes or No compliance as determined by the Capital Asset Department that the number of monthly dates were met -- no less than 10.</td></tr>
<tr><td></td><td>Data Plan:</td><td>The Department Head will ensure that the reports are prepared, reviewed for quality, and forwarded by the due dates noted above. Quality is defined as:
• Spreadsheets/software were filled out correctly in all required areas
• numbers were accurate
• spelling and grammar were satisfactory
• sufficient explanation was evident where comments were requested</td></tr>
<tr><td></td><td colspan="2">(This section should be completed at the end of the year)</td></tr>
<tr><td></td><td>Result:</td><td></td></tr>
<tr><td></td><td>Comments:</td><td></td></tr>
</table>

<table>
<tr><td>Goal #4</td><td>Goal Name:
Adopt a 2022 Goals and Outcome Measures (GOM) Plan</td><td>The First Draft of the 2022 Goals & Outcome Measures Plan will be submitted to the General Manager's office no later than _______, 2021. The Final 2022 Goals & Outcome Measures Plan will be submitted to the General Manager's office no later than _______, 2022.</td></tr>
</table>

	Team Leader:	General Manager
	Outcome Measure:	Yes or no compliance as determined by the GM's office that the GOM Draft Plan was submitted by ____, 2021, and the Final Plan was submitted by _____, 2022.
	Data Plan:	The Department head will determine GOM goals and ensure timely submission of the Draft and Final Plans.
		(This section should be completed at the end of the year)
	Result:	
	Comments:	

Goal #5	***Goal Name:*** **Review Risk Management**	A) The Liability, Property Casualty, and Workman's Compensation total preventable loss dollar goal of $_______ will not be exceeded. B) 100% of required safety meetings will be completed by _____, 2021. C) Two Safety Self-Inspections will be completed, one in the first half of the year and one in the second half of the year.
	Team Leader:	Human Resource Manager
	Outcome Measure:	Yes or No compliance as determined by the Human Resource Manager: A) Loss dollar goal is not exceeded for 2020. B) 100% of required safety meetings are conducted as evidenced by dated Agendas and Attendance sheets. C) Two Safety Self-Inspections are conducted as evidenced by dated Safety Self-Inspection checklists.
	Data Plan:	Agendas and Attendance Sheets will be prepared, where required by the Human Resource Manager, and Safety Self-Inspection Checklists will be completed. Department Head will ensure that A, B, and C measures are met, and documents are forwarded to the Human Resource Manager.
		(This section should be completed at the end of the year)
	Result:	
	Comments:	

Goal #6	***Goal Name:*** **Health, Safety and Environmental risks to Personnel, Customers and Property.**	The forefront of all the District's decisions and activities is the mitigation of Health, Safety and Environmental risks to Personnel, Customers and Property.
	Team Leader:	GM
	Outcome Measure:	Yes or No compliance as determined by the General Manager: • Prior to all hazardous work being performed, risk mitigation reviews are conducted, documented and used to proactively prevent identified risks. Any/all subsequent incidents are reported in writing. All personnel are subject to random drug testing.
	Data Plan:	Agendas and Attendance Sheets will be prepared, where required by the Human Resource Manager, and Safety Self-Inspection Checklists will be completed. Department Head will ensure that measures are met, and documents are forwarded to the GM.
		(This section should be completed at the end of the year)
	Result:	

Comments:	

Service Standards

Each achieved Customer Service Goal is counted as one, i.e., 4 out of 5 Goals = a score of 4.

Develop Goals that are specific to serving our customers – internal or external – by our department.

Goal #7	***Goal Name:*** **Customer Complaints to the General Manager's Office**	Customer Complaints received at the General Manager's Office will be responded to within two working days from receipt at the Department.
	Team Leader:	General Manager (GM)
	Outcome Measure:	90% of complaints were responded to or actioned within two business days, as determined by the GM.
	Data Plan:	A. The GM is responsible for logging Customer Complaints that come to the GM office and to forward the complaint to the appropriate department for response. The log contains • the date the complaint was received • the name and contact information of complainant, if available • the nature of the complaint • the name of the Department responsible for a response • the date the complaint was forwarded to the Department • a date by when the Department contacted the complainant or actioned the problem • a yes or no response that complaint was resolved B. The Department must respond to the GM no later than two days after receipt of the complaint to verify that contact to the complainant was made. C. If no complainant information is available, the Department must respond to the GM within two working days of receipt of what action will be taken to address or fix the problem.
	(This section should be completed at the end of the year)	
	Result:	
	Comments:	

Goal #8	***Goal Name:*** **Customer Complaints to the Department**	In addition to Customer Complaints received from the General Manager's Office, all complaints received directly into the Department will be responded to or actioned within two working days from receipt at the Department.
	Team Leader:	Department Head
	Outcome Measure:	90% of complaints were responded to or actioned within two business days.

Data Plan:	The Department will maintain a log of incoming complaints directly to the Department and respond to the complainant or action the item within two days. A. The Department is responsible for logging Customer Complaints that come directly to the Department (other than those originating from the GM office) and to respond. The log contains • the date the complaint was received • the name and contact information of complainant, if available • the nature of the complaint • the name of the person responsible for a response • the date the complaint was forwarded to the responsible person • a date by when the department contacted the complainant or actioned the problem • a yes or no response that complaint was resolved B. If no complainant information is available, the Department must log what action will be taken to address or fix the problem.
(This section should be completed at the end of the year)	
Result:	
Comments:	

Goal #9	***Goal Name:*** **District Board Satisfaction**	District Board will be satisfied with the work of District Staff, Goals & Outcome Measures and progress towards District Board priorities. Board members believe that the result of staff work is useful and can adequately be measured through the development of outcome measures, which are tied to staff evaluations and compensation, and will agree that substantial progress has been made towards the District Board's priorities. The "Best Year Yet" process will be used to establish the Board's priority areas.
	Team Leader:	General Manager and Staff
	Outcome Measure:	At least 80% of District Board members (5 out of 7) will agree/strongly agree that substantial progress has been made towards the District Board's priorities.
	Data Plan:	An annual survey of the District Board will be conducted. (Staff will forward a memo outlining what the priorities have been for the year and the progress that has been made in each area.)
	(This section should be completed at the end of the year)	
	Result:	
	Comments:	

Goal #10	***Goal Name:*** **Competitive Total Compensation Plan**	District Department Heads will agree that the total compensation plan (salary, benefits, training, fitness, outstanding employee bonus program, etc.) is competitive with the market and result in their ability to attract and retain superior employees.
	Team Leader:	General Manager/Human Resource Manager

Outcome Measure:	At least 60% of District Department Heads will agree/strongly agree that the total compensation plan (salary, benefits, training, fitness, outstanding employee bonus program, etc.) is competitive with the market and result in their ability to attract and retain superior employees. (This Customer Service Standard is a Human Resource Customer Service Standard and is incorporated into the General Manager's score only.)
Data Plan:	The District's annual internal survey will be used to determine the actual level of Department Head satisfaction with the compensation plan
	(This section should be completed at the end of the year)
Result:	
Comments:	

Efficiency Measures

Each achieved Efficiency Goal is counted as one, i.e., 4 out of 5 Goals = a score of 4.

Develop Goals that specifically target processes or operational activities within our departments that can result in improved efficiency, productivity, enhanced revenue or improved or reduced overhead and expenditures.

Goal #11	***Goal Name:*** **Timeliness of Monthly Project Report to District Board**	The Monthly Project Report – provided by all departments for monthly updates on Capital Projects, major department projects, and major policy changes – will be communicated to District Board and the GM by the 30th of each month (and will be placed on the District's intranet site).
	Team Leader:	General Manager/ System Development Manager
	Outcome Measure:	At least 90% of the time, the Monthly Project Report will be conveyed to District Board and the GM by the 30th of each month.
	Data Plan:	Each department will be responsible for monthly updates by or before the 25th of each month, (these months include the months of November through October). A log will be kept, and a report on department and deadlines – as well as submission by the 30th – will be forwarded to the GM by ______, 2021.
		(This section should be completed at the end of the year)
	Result:	
	Comments:	

Improvement Goals

The achievement of all Improvement Goals is counted as 1. The Improvement Goals score is determined by dividing the number of all unachieved Goals by the total number of all attempted Goals, i.e., 3 out of 4 Goals = .75; 4 out of 4 Goals = 1

Develop Goals that may be strategic in their objective; may be large or small project goals; may specifically target how our Departments operate overall; or may be specific to one activity. They may improve our culture, our work environment, or our interaction with other departments. They may not necessarily be monetary in nature.

Goal #12	***Goal Name:*** **Employee Brown Bag**	The GM will conduct at least two, if not more, Brown Bag meetings in the Fall of 2021 in order to communicate with employee's progress and decisions on the 2022 budget and on compensation issues. Number of

	Meetings with the GM	meetings will be determined by the amount of information and/or changes taking place.
	Team Leader:	General Manager
	Outcome Measure:	Yes or No regarding meetings held
	Data Plan:	The GM will supply the date(s) of the meetings. (The Executive Committee will speak with the Employees regarding the types of topics that employees would like to discussion in Brown Bag meetings. Information from this meeting will determine additional Brown Bag meetings.)
		(This section should be completed at the end of the year)
	Result:	
	Comments:	

Goal #13	***Goal Name:*** **"Let Me Speak to the Manager" meetings**	Three to Four lunch meetings with the GM will be held in department locations so that employees can meet and talk more informally with the GM on topics and issues that *they* are concerned about.
	Team Leader:	General Manager
	Outcome Measure:	Yes or No regarding meetings taking place.
	Data Plan:	Dates and locations of each meeting will be kept in a log.
		(This section should be completed at the end of the year)
	Result:	
	Comments:	

Goal #14	***Goal Name:*** **Response Plan to Results of Organizational Assessment Questions in "Employee Survey"**	By the end of August 2022, a review of the results of the Organizational Assessment questions contained in an "Employee Survey" will be conducted and a plan to respond to those results will be created with the assistance of the Human Resource Manager. The execution of that plan would be expected to take place in the 2022 GOM year and a goal for the successful execution of the plan will be created as a Customer Service Goal for 2022.
	Team Leader:	General Manager
	Outcome Measure:	Yes or No regarding plans being created.
	Data Plan:	Plan document
		(This section should be completed at the end of the year)
	Result:	
	Comments:	

Department/Program: **HUMAN RESOURCE MANAGEMENT / COMMUNICATIONS**

Mission Statement: The mission of the JCSUD Human Resource Department is to ensure the District has the best in class public servants so our customers benefit from exceptional customer service.

Service Standards

Each achieved Service Goal is counted as one, i.e., 4 out of 5 Goals = a score of 4.

Develop Goals that are specific to serving your customer – internal or external – by our Department.

Goal #15	*Goal Name:* **Customer Communications**	Customers will agree that the quality and quantity of information that they receive from the District is good.
	Team Leader:	General Manager/Human Resource Manager
	Outcome Measure:	At least 70% of the Customers will agree/strongly agree that the quality and quantity of information that they receive from the District is very good.
	Data Plan:	The Annual Customer Survey will be used to determine the Customer satisfaction level. (Define information that is sent out.)
	(This section should be completed at the end of the year)	
	Result:	
	Comments:	

Goal #16	*Goal Name:* **Service to District Staff**	District employees who have used Community Relations services (press releases, newsletters, brochures, etc.) will agree that the service is accurate, accessible, responsive and informative.
	Team Leader:	General Manager/ Human Resource Manager
	Outcome Measure:	At least 85% of District employees who have used Community Relations services (press releases, newsletters, brochures, etc.) will agree/strongly agree that the service is accurate, accessible, responsive and informative.
	Data Plan:	District employees will be surveyed once per year through the internal survey to determine their level of satisfaction.
	(This section should be completed at the end of the year)	
	Result:	
	Comments:	

Efficiency Measures

Each achieved Efficiency Goal is counted as one, i.e., 4 achieved out of 5 Goals = a score of 4.

Develop Goals that specifically target processes or operational activities within our department that can result in improved efficiency, productivity, enhanced revenue or improved or reduced overhead and expenditures.

Goal #17	*Goal Name:* **Social Media Productions**	At least 4 "District Matters" productions will be filmed and shown on Facebook.
	Team Leader:	General Manager/Human Resource Manager
	Outcome Measure:	Yes or No as to deadline met.
	Data Plan:	A copy of the show DVDs will be provided to the GM by ________, 2022.
		(This section should be completed at the end of the year)
	Result:	
	Comments:	

Goal #18	*Goal Name:* **"External News"**	Quarterly "Inside JCSUD" will be created and distributed to external customers. A weekly "What's Happening in JCSUD" will be distributed to external customers.
	Team Leader:	General Manager
	Outcome Measure:	Yes or No as to deadline met.
	Data Plan:	A copy of each issue will be submitted to the General Manager's Office by November 6th of each year or GM will see each publication on-line at date of publishing.
		(This section should be completed at the end of the year)
	Result:	
	Comments:	

Improvement Goals

The achievement of all Improvement Goals is counted as 1. The Improvement Goals score is determined by dividing the number of all unachieved Goals by the total number of all attempted Goals, i.e., 3 out of 4 Goals = .75; 4 out of 4 Goals = 1.

Develop Goals that may be strategic in their objective; may be large or small project goals; may specifically target how our departments operate overall; or may be specific to one activity. They may improve our culture, our work environment, or our interaction with other departments. They may not necessarily be monetary in nature.

Goal #19	*Goal Name:* **E-Comment "Open District Hall" Meetings**	"Open District Hall" online and do at least five topics for the public to comment on by Nov. 1st.
	Team Leader:	General Manager/Human Resource Manager

Outcome Measure:	Have system in place.
Data Plan:	Show system and copies of each topic discussion.
	(This section should be completed at the end of the year)
Result:	
Comments:	

Goal #20	***Goal Name:*** **Get the Young Involvement**	Create and implement at least 4 new ways for 20-40-year old's to be involved in the District.
	Team Leader:	General Manager/Human Resource Manager
	Outcome Measure:	Have systems in place.
	Data Plan:	Provide documents and event validation and proof they occurred.
		(This section should be completed at the end of the year)
	Result:	
	Comments:	

Goal #21	***Goal Name:*** **District Staff Communication**	Create a page on District Source for employees to ask questions to GM by _____, 2022
	Team Leader:	General Manager
	Outcome Measure:	Have method in place.
	Data Plan:	Provide page copies as proof.
		(This section should be completed at the end of the year)
	Result:	
	Comments:	

Department/Program: **Customer Service Department**

Mission Statement: Work with each Department to enhance or improve District business and customer service processes, enhance the ability of the District organization to meet/exceed customer and stakeholder expectations and make the workplace a better environment for both staff and customers.

Service Standards

Each achieved Customer Service Goal is counted as one, i.e., 4 out of 5 Goals = a score of 4.

Develop Goals that are specific to serving our customer – internal or external – by our Department.

Goal #22	*Goal Name:* **Board Goals & Outcome Measures**	By _____, 2022 deploy All District Efficiency Goals and Improvement Goals to each Department. By _____, 2022: (1) review all Department surveys; (2) set up 2022 surveys, SurveyMonkey system and customer survey normalization; (3) set up tracking system for new format of customer service standards, efficiency goals and improvement goals; and (4) Review with Department Heads the 2022 Internal and External Survey data and develop process for communication of outcomes.
	Team Leader:	General Manager
	Outcome Measure:	Yes or No as to deadlines met
	Data Plan:	Documentation of each task.
		(This section should be completed at the end of the year)
	Result:	
	Comments:	

Goal #23	*Goal Name:* **Customer Survey**	By _____, 2022 gather input from departments and send updated Customer Survey out for execution.
	Team Leader:	General Manager
	Outcome Measure:	Yes or No as to deadlines met
	Data Plan:	Copy of email to consultant to be provided to the General Manager.
		(This section should be completed at the end of the year)
	Result:	
	Comments:	

Improvement Goals

The achievement of all Improvement Goals is counted as 1. The Improvement Goals score is determined by dividing the number of all unachieved Goals by the total number of all attempted Goals, i.e., 3 out of 4 Goals = .75; 4 out of 4 Goals = 1.

Develop Goals that may be strategic in their objective; may be large or small project goals; may specifically target how our departments operate overall; or may be specific to one activity. They may improve our culture, our work environment, or our interaction with other departments. They may not necessarily be monetary in nature.

Goal #24	*Goal Name:* **Customer Service Training Program**	By _____, 2022: (1) conduct Customer Service Needs Assessment with Departments; (2) begin to develop program/curriculum for Customer Service Training tailored to each department's needs;
	Team Leader:	General Manager/HR
	Outcome Measure:	Yes or No as to deadlines met
	Data Plan:	Training plan will be documented – both for common training elements and for individualized components for each department. A list of possible trainers will be created.
		(This section should be completed at the end of the year)
	Result:	
	Comments:	

Goal #25	*Goal Name:* **Data-Driven Decision Making**	Development of consultation and training availability for all Managers and Supervisors around how to identify Performance Measures (Operational, Customer and Financial data) that can be used to help them make business decisions and manage their operations. Effort will include the selection of the appropriate data analysis techniques that help them understand the data set and differentiate between "noise" and "signal."
	Team Leader:	General Manager
	Outcome Measure:	Sign off by Leadership Team as to approach and beginning of implementation – including individual consultation and placement within Supervisory Training regimen.
	Data Plan:	TBD
		(This section should be completed at the end of the year)
	Result:	
	Comments:	

Goal #26	*Goal Name:* **Assessment of GOM Targets**	Review current and historic targets for customer service, compare with benchmarks, and recommend changes to encourage continuous improvements. Review methods for establishing other District goals and targets and develop guidelines and recommendations for improvements.
	Team Leader:	General Manager
	Outcome Measure:	Sign off by General Manager on recommendations by ____, 2022.
	Data Plan:	Copy of recommendations to be kept by General Manager.
		(This section should be completed at the end of the year)
	Result:	
	Comments:	

Department/Program: **Finance (Procurement/Purchasing)**

Mission Statement: The Finance Department provides a unified purchasing system that ensures integrity and fairness, with centralized responsibility for oversight of solicitation, vendor selection, negotiation, award, contract management, reporting, and emergency logistical support for the benefit of the District departments.

Service Standards

Each achieved Customer Service Goal is counted as one, i.e., 4 out of 5 Goals = a score of 4.

Develop Goals that are specific to serving our customer – internal or external – by our Department.

Goal #27	*Goal Name:* **Department Head Annual Survey Results**	The Finance Department will receive an average score of 85% Strongly Agree/Agree in the categories of "accurate, timely, responsive, and knowledgeable" on the "Department Head Annual Survey".
	Team Leader:	General Manager
	Outcome Measure:	The General Manager's Office will calculate the score on the "Department Head Annual Survey" and provide the results when the GOMs are scored at the end of the year.
	Data Plan:	Calculated average score on the "Department Head Annual Survey".
		(This section should be completed at the end of the year)
	Result:	
	Comments:	

Goal #28	*Goal Name:* **Financial Statements are accurate and consistently represent the true financial position of the District.**	Meter PM schedules are established and followed. A water balance is done daily. The Finance Department will receive an average score of 85% Strongly Agree/Agree in the categories of "accurate, timely, responsive, and knowledgeable.
	Team Leader:	General Manager
	Outcome Measure:	*A water balance is done daily to ensure the integrity of the data being reported is the data used to produce the financials.*
	Data Plan:	Calculated average score on the "Department Head Annual Survey".
		(This section should be completed at the end of the year)
	Result:	
	Comments:	

Department/Program: **System Development**

Mission Statement: The mission of the System Development is to encourage responsible growth, maintain a comprehensive mapping system and protect the integrity of the existing infrastructure by applying proper planning, design and financial practices.

Improvement Goals

The achievement of all Improvement Goals is counted as 1. The Improvement Goals score is determined by dividing the number of all unachieved Goals by the total number of all attempted Goals, i.e., 3 out of 4 Goals = .75; 4 out of 4 Goals = 1.

Develop Goals that are specific to serving our customer – internal or external – by our Department.

Goal #29	*Goal Name:* **Provide a reliable and sustainable water supply for all of Johnson County**	Development of consultation and training availability for all Managers and Supervisors around how to identify Performance Measures (Operational, Customer and Financial data) that can be used to help them make business decisions and manage their operations. Effort will include the selection of the appropriate data analysis techniques that help managers understand the data set.
	Team Leader:	General Manager/ System Development Manager
	Outcome Measure:	Expansion of CCN area, Investigate Regional Utility Status, Investigate Acquisitions of Small Near System Organizations, Wholesale water agreements/infrastructure with all potential municipalities/planned neighborhoods.
	Data Plan:	Documentation of each task.
	(This section should be completed at the end of the year)	
	Result:	
	Comments:	

Goal #30	*Goal Name:* **Optimize existing and potential water supply land use.**	Investigate/Acquire reservoir areas; Actively work to be a preferred alternative to private property wells.
	Team Leader:	General Manager/ System Development Manager
	Outcome Measure:	Relationship building with land development stakeholders to better align needs. Develop the internal ability (staffing, know how etc.) to function as an interagency steward for land development projects.
	Data Plan:	
	(This section should be completed at the end of the year)	
	Result:	
	Comments:	

Goal #31	*Goal Name:* **Expand sewer services to the extent of demand for the service.**	Development of consultation and training availability for all Managers and Supervisors around how to identify Performance Measures (Operational, Customer and Financial data) that can be used to help them make business decisions and manage development. Hold discussions with smaller municipalities about JCSUD operating existing systems and developing water treatment plans. Collaborate/examine existing systems and expansion options.
	Team Leader:	General Manager/ System Development Manager
	Outcome Measure:	Relationship building with land development stakeholders to better align needs. Develop the internal ability (staffing, know how etc.) to function as an interagency steward for land development projects.
	Data Plan:	
	(This section should be completed at the end of the year)	
	Result:	
	Comments:	

Goal #32	*Goal Name:* **Develop in house engineering capabilities for small to mid-scale infrastructure projects.**	Offset costs by offering a limited scope of engineering design services to municipalities/other agencies for a fee-based rate schedule. Vision: JCSUD Contracted Consulting Engineering Firm – water source, system transmission, plant-based design. THEN, JCSUD Inhouse engineering team – distribution system design and consulting engineering to wholesale customers…we provide your water and help design/maintain a system. An extension of the leadership concept which might pay for itself or contribute direct revenue to the district.
	Team Leader:	General Manager/ System Development Manager
	Outcome Measure:	
	Data Plan:	
	(This section should be completed at the end of the year)	
	Result:	
	Comments:	

Goal #33	*Goal Name:* **Develop Short to Medium-Term System-wide Water Loss Intervention Strategies**	The evaluation of short to medium-term opportunities will reduce the current real loss volume. Intervention strategies continue: • Improve failure location tracking and repair times, • Improve intervention frequency for proactive leak detection, • Improve pressure management, • Continue collecting/building a historical database of waterline "Failures". **Additional Proactive Initiatives - Engineering** We initiated a 3-month water loss study, via JCSUD engineering to determine the causes, locations, and amount of water loss from the water production and delivery systems. The Water Loss Study will utilize available water system production and use data to identify potential data handling

		discrepancies, water metering discrepancies, and potential locations and amounts of suspected real loss from the system. Work required to complete the water loss study is described as follows: **Deliverables…** Engineering will utilize a Water Loss Spreadsheet and the monthly data installments provided by JCSUD to identify, locate and quantify specific areas of water loss from the system by comparing the amount of water produced at each individual source, the amount of water delivered into the distribution system through each designated entry-point to the distribution system, and the amount of water delivered to water customers and users. • Engineering will prepare four separate quarterly reports identifying and summarizing water loss from the system to include: • Losses attributed to each production source where data is available to identify loss from specific sources. • Losses between the designated entry-points into the distribution system and the customer. • Engineering will prepare a summary report of findings and recommendations for additional loss reduction measures.
	Team Leader:	General Manager/ System Development and Operations Manager
	Outcome Measure:	Losses attributed to each production source where data is available to identify and repair loss from specific sources. Also, losses identified and repaired between designated entry-points into the distribution system and the customer.
	Data Plan:	
	(This section should be completed at the end of the year)	
	Result:	
	Comments:	

JCSUD

CUSTOMER SURVEY

2021 JCSUD Customer Survey

RESULTS

Results tabulated on August 9, 2021

I. Introduction

Surveys are one tool among many to help decision makers evaluate important aspects of any operation. Our commitment to taking great care of the families and communities we serve flows deep within all of us at JCSUD. It seems appropriate to "take stock" as comprehensively as possible each year. It is hoped that this survey can provide an additional tool to help collectively gauge the performance and expectations of JCSUD.

II. Confidence and Limitations

No survey is perfect. Surveys can be useful if four important rules are followed:

- A clear goal of the survey is defined.
- The population is defined.
- The respondents are random, appropriate in size, and represent the population.
- Questions are unbiased.

Clear Goal

The goal of the survey is to provide general feedback about the performance of JCSUD. The survey is not designed to set any policy or procedures or to make any official decisions. It is only general information to be used by and for District officials. As with any survey, the results are subjective and interpretive.

Population defined

The electronic survey link was posted on the website and was sent through WaterSmart via email and text, as well as in a bill stuffer letter to all JCSUD customers that receive District utility bills. A paper copy of the survey was available in the JCSUD lobby and mailed to customers upon request. As such, while the survey is titled JCSUD Customer Survey, the results must be qualified as "customers who receive utility bills from the District." It is theoretically expected that those who receive utility bills represent the views of those households that comprise the District.

Sample of population

As of August 9th, a total of 210 responses were received. Tabulations below. Ultimately, the response rate, representation, and randomness provide much confidence that the responses are a valid reflection of how the population as a whole might respond.

Unbiased questions

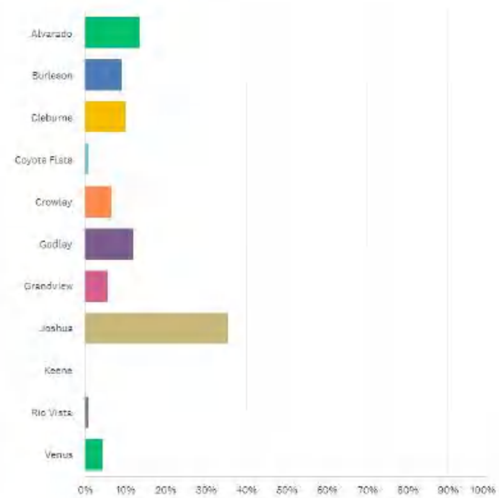
The questions in the survey are simply stated with appropriate response categories. This does not, however, preclude misinterpretations, unintended bias, or just plain mistakes. These "problems" do not inhibit the ability to draw general conclusions from valid responses, but it should prevent anyone from making any mandate from the resulting information.

Who Responded? - Section 1:

The demographic information reflected in the table on this page suggests a fair representation of the overall population.

Please tell us what community you live in.

Answered: 205 Skipped: 5



ANSWER CHOICES	RESPONSES	
Alvarado	13.66%	28
Burleson	9.27%	19
Cleburne	10.24%	21
Coyote Flats	0.98%	2
Crowley	6.83%	14
Godley	12.20%	25
Grandview	5.85%	12
Joshua	35.61%	73
Keene	0.00%	0
Rio Vista	0.98%	2
Venus	4.39%	9
TOTAL		205

District Contact - Section 2:

The following table details the level of responsiveness of the District:

Please rate the responsiveness of JCSUD to questions or requests.

Answered: 208 Skipped: 2

4.2★

average rating

	UNACCEPTABLE	POOR	FAIR	GOOD	EXCELLENT	N/A	TOTAL	WEIGHTED AVERAGE
☆	1.92% 4	2.88% 6	7.69% 16	28.85% 60	32.69% 68	25.96% 54	208	4.18

Perceptions of Customer Engagement - Section 3:

The following table details the professionalism of JCSUD employees:

Please rate the professionalism of JCSUD employees.

Answered: 210 Skipped: 0

4.4

average rating

	UNACCEPTABLE	POOR	FAIR	GOOD	EXCELLENT	N/A	TOTAL	WEIGHTED AVERAGE
☆	0.95% 2	2.38% 5	5.24% 11	24.76% 52	40.48% 85	26.19% 55	210	4.37

Conclusion and Recommendations

The survey information provides general direction with some mixed results. Overall, the customers are positive and satisfied with their experience with JCSUD. However, from the data, there appears to be some level of disconnect between the customers and the District. This suggests either the District is not fully representing the customers concerns, or the respective District investments have not coincided with the views/needs of the customer. In either case, increased communication, cooperation, and District organizational development may be a promising approach.

Ultimately, as resources are limited, it will be even more important to be aware of the differences in customer opinions, and the intensity of opinions, as the District researches appropriate water delivery solutions.

GLOSSARY

Glossary

Accrual basis: Accrual basis accounting recognizes transactions when they occur, regardless of the timing of related cash flows. The application of accrual accounting techniques prevents distortions in financial statement representations due to shifts in the timing of cash flows and related underlying economic events near the end of a fiscal period.

Amortization: The reduction of debt through regular payments of principal and interest sufficient to retire the debt instrument at a predetermined date known as maturity.

Business type activity: Business type activities are financed in whole or in part by fees charged to external parties for goods and services. These activities are usually reported in enterprise funds which follow essentially the same accounting rules as a private enterprise.

Depreciation: Depreciation is the accrual accounting concept using various methods to expense capitalized costs of an asset over its estimated useful life.

Expenditure: The cost of goods delivered, and services rendered whether paid or unpaid.

Fiscal year (FY): The 12-month period, January 1st to December 31, to which the annual operating budget applies and, at the end of which, financial position and the results of operations are determined.

Full-Time Equivalent (FTE): A method to convert part-time hours worked to that of full-time worker in a like position based on 2080 hours per year.

Fund: Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions, activities or objectives with special regulations, restrictions, or limitations. A fund is a self-balancing set of accounts recording financial resources with all related liabilities resulting in equities or balances. The accounts of the District are organized on the basis of funds and account groups in order to report on its financial position and results of its operations.

Fund Equity: The difference between assets and liabilities reported in an enterprise fund.

Generally Accepted Accounting Principles (GAAP): Conventions, rules and procedures that serve as the norm for the fair presentation of financial statements.

General Fund: The District's major operating fund to account for all financial resources except those accounted for in another fund.

Government Finance Officers Association (GFOA): The GFOA of the United States and Canada is a professional organization of public officials united to enhance and promote the professional management of governmental financial resources by identifying, developing and advancing fiscal strategies, policies and practices for public benefit.

Modified Accrual: The modification of full accrual accounting; in the example of this budget, amortization and depreciation expenses are not included in the operating budget.

Net Assets: The difference between assets and liabilities of assets and liabilities of proprietary funds. Net assets maybe further divided into unrestricted and restricted amounts like constraints of legislation or external parties, trust amounts for pensions or pools, or other purposes like invested in capital assets, net of related debt.

Operating budget: The operating budget is the authorized revenues and expenditures for on-going district services and is the primary means by which a government is controlled. The life span of an operating budget is typically one year. Personnel costs, supplies, and other charges are found in an operating budget.

Revenue: The income of the District used to fund operations. Typical revenue examples for the District are charges for services, interest, fees and developer contributions.

Special Utility District (SUD): is a special-purpose district or other governmental jurisdiction that provides public utilities (such as water and wastewater) to the residents of that district.

JCSUD

Agenda Item #9

October 19, 2021

To: JCSUD District Board
From: Pete Kampfer

Subject: Consideration and/or Award Regarding a RFQ – Professional Engineering Firms to Provide On-Call Engineering Services.

JCSUD

Item #9
For District Board Action
October 19, 2021

To: JCSUD Board
From: Pete Kampfer, General Manager

Subject: Consideration and/or Award Regarding a Request for Qualifications (RFQ) - Engineering Firms Providing On-Call Engineering Services.

Background:

In the July 2021 Board meeting, the Board approved the posting of a Request for Qualifications (RFQ) for On-Call Engineering Services for the District. The goal of the RFQ is to build a pool of engineering consultants that can provide a variety of engineering services for the District.

On August 26th, 2021, JCSUD received eleven (11) responses from various engineering firms.

A Selection Committee was created for the review and selection of prime candidates. It was composed of, Jeremiah Bihl, P.E., Dana Collier, Josh Howard, Glen Walden, and Gene Petross.

The Selection Committee met to review each RFQ response. The respondents were scored based on a scoring rubric and sorted based on the size of the consulting firm. The Selection Committee then selected a group of five (5) engineering firms as prime candidates.

Large: Kimley-Horn and CP&Y
Medium: Jacob & Martin and Pacheco Koch
Small: Childress Engineering

With Board approval, the GM and District Engineer can begin contract negotiations and provide award notice to the prime candidates.

Recommendation:

Approve the General Manager and District Engineer to begin contract negotiations and provide award notice to the respective engineering firms.

Agenda Item #10: Executive Session

October 19, 2021

Executive Session: as authorized by the Texas Open Meetings Act, Government Code Sections 551.071, to consult with legal counsel and/or deliberate regarding a.) Consult with legal counsel regarding District obligations in wholesales contracts; b.)economic development matters. No final action, decision, or vote will be taken in Executive Session.

Agenda Item #11: Open Session

October 19, 2021

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

JCSUD Workshop

General Manager Report/Update, Department Reports

JCSUD
Manager – Department Reports

Updates – Reports

Finance/Accounting - Attachment A

- Customer Service

Engineering - Attachment B

Human Resources (HR) - Attachment C

Community Relations - Attachment D

System Development - Attachment E

System Operations - Attachment G

System Wastewater - Attachment H

Finance & Service Monthly Report

October 2021

Joshua Howard
Deputy GM - Finance & Service

Accounting Department

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.

Incode Implementation

The major modules of Incode are implemented and live. There are implementation data conversion discrepancies that are still being reviewed, but Incode support is working closely with the staff to resolve any outstanding issues. We are also still working closely with Mueller, DataProse, and WaterSmart to ensure necessary integrations are intact. Mobile Service Orders (MSO) and Executime are currently being configured and will go live October. Mobile Service Orders will eliminate paper service orders and give operators the ability to track work electronically via a cellular based tablet. ExecuTime is the employee time management software that will undergo a pilot through September in preparation for go live at the end of October.

Budget

2021 Budget

The 2021 budget year has seen a major transition from what we have seen in previous years by dividing the expenses by department, focusing on accomplishing goals and objectives, and accurately accounting for the Capital Improvement Program. The adopted 2021 Annual Budget has been split departmentally to fit into the departmentalized chart of accounts in Incode. The 2021 Budget Amendments and Adjustments have been posted to the 2021 Adopted Annual Budget and are being observed by the District.

2022 Budget

The budget committee met on October 12, to review the updated draft budget and the 2022 Updated Draft Budget is presented in this month's packet.

Information Technology

Enhancements to the Boardroom have been made to improve presentations and allow for remote meeting access and participation, but there are still audio quality concerns requiring attention to accomplish conducting an effective meeting. Sound panels will be installed to mitigate background noise and reduce the reverberation and echo in the room. An improved microphone system and improved desk monitors will be installed to enhance voice quality of speakers and presentations during a meeting.

Wholesale & Retail Water and Wastewater Rate Study

Chris Ekrut from 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 developing 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, as well as the general impact of inflation, customer growth, and estimated changes in customer demand. This plan will take into account key financial metrics that the District must maintain to ensure the financial stability of the utility including the maintenance of sufficient working cash reserves and appropriate debt service coverage levels. Most rates have been reviewed but there are a few sizable rates still being analyzed.

Digital File Management and Process Automation

The contract has been executed and the planning for digitizing the District's file systems and process automation through LaserFiche is currently underway. The project is expected to begin in October. Digital signature programs are being reviewed to allow for more streamlined and convenient processing of documents and eliminate paper flow.

2020 Retirement Audit

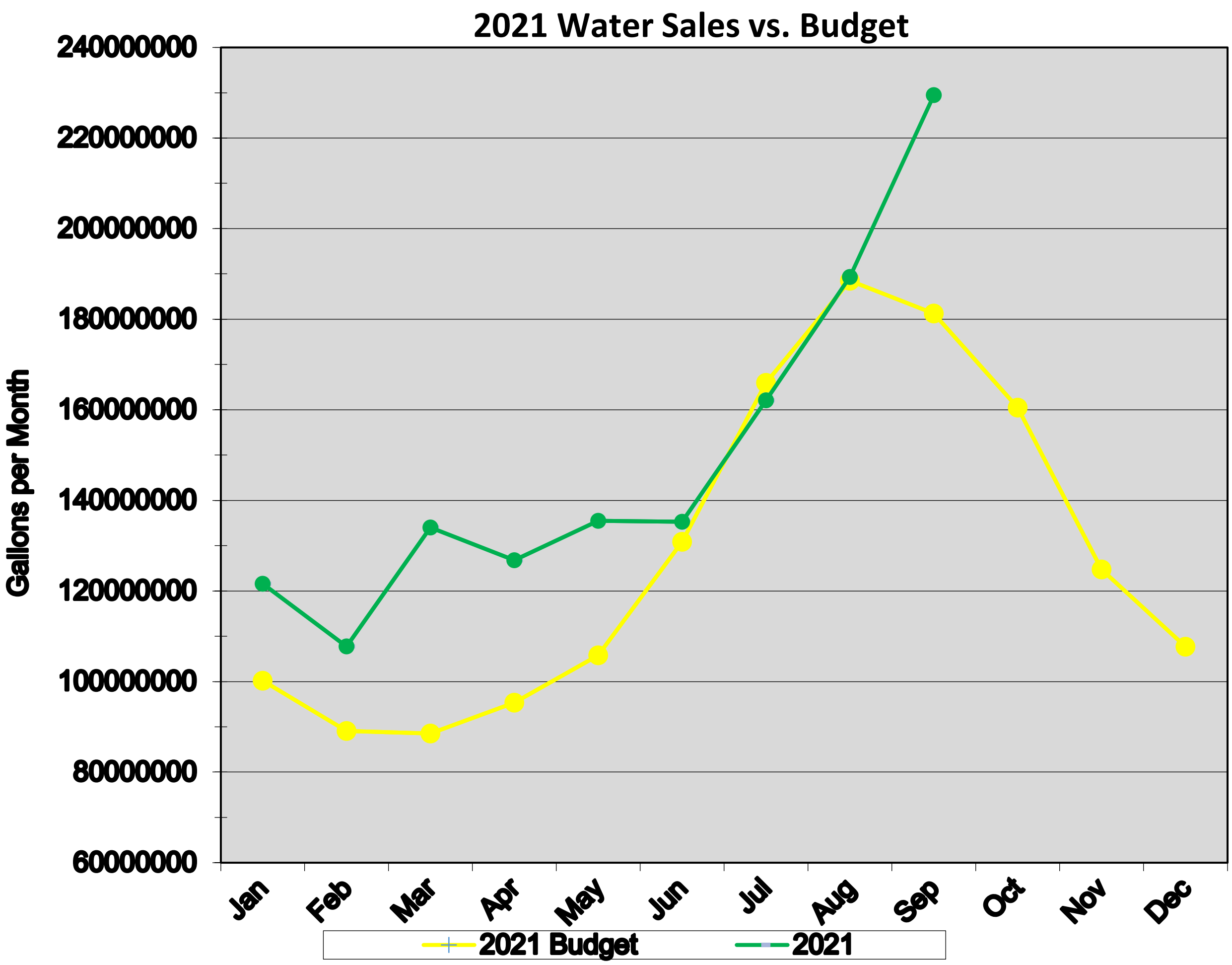
The 2020 Retirement Audit has been completed. Nereo Matias from George, Morgan & Sneed will present the findings to the board during the October Board Meeting Workshop.

Finance Report

September-21

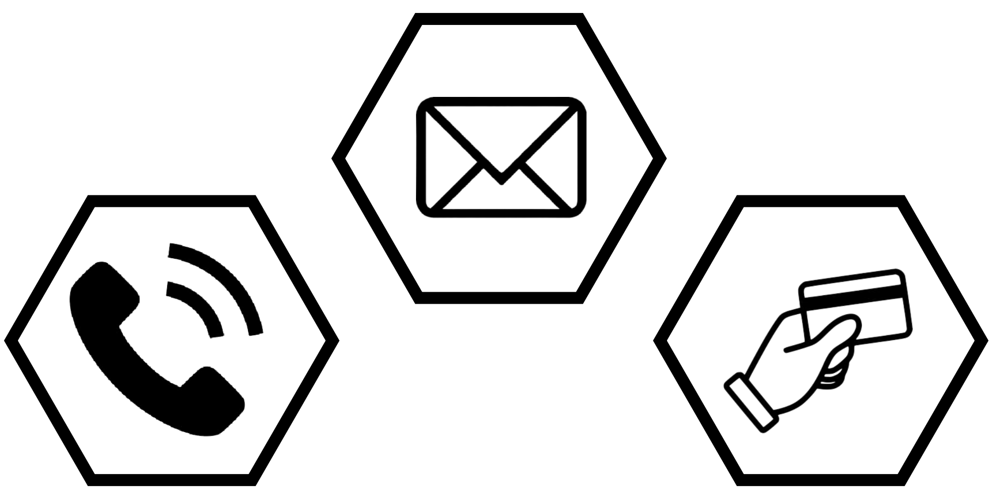
Water Sales

Retail Water Customers Total		17,481	
Retail Water Sales		204,381,180	Gallons
Average Usage		11,692	Gallons
Average Water Charge	$	91.08	
Wholesale Water Sold		25,106,230	



Customer Service Department

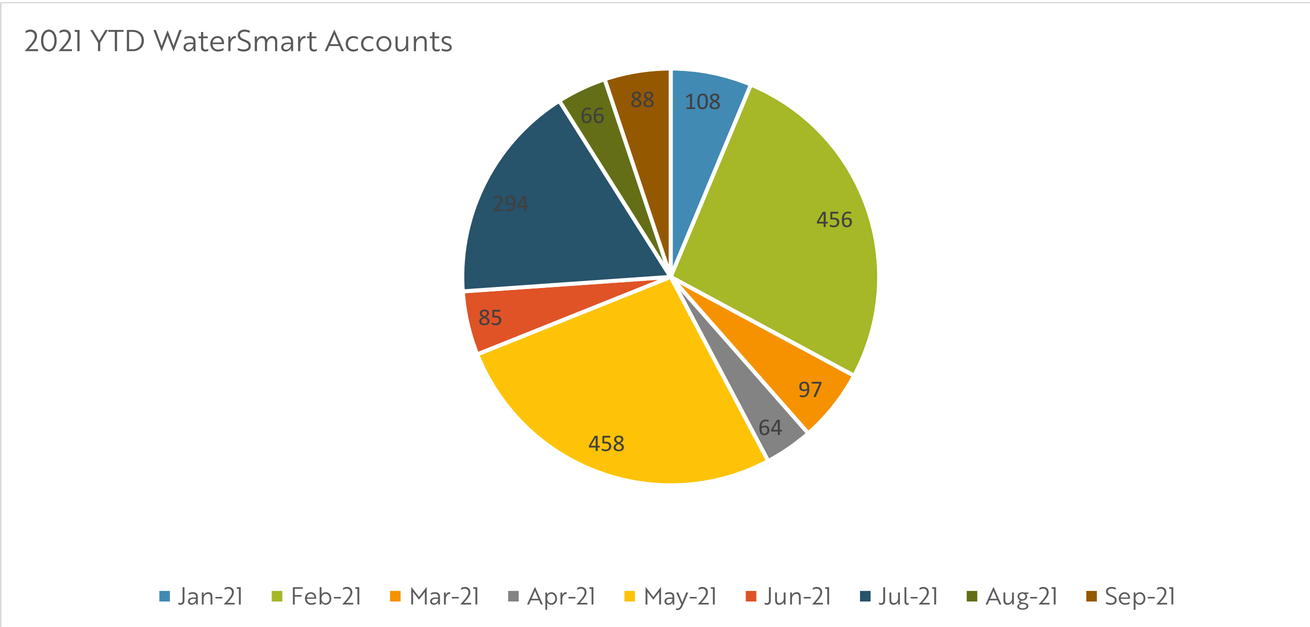
As the main point of contact for customers, the Customer Service department provides friendly and prompt service. The Customer Service department oversees all office work and record keeping regarding customer accounts and interactions including applications for service, inquiries and complaints, information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



WaterSmart Customer Portal

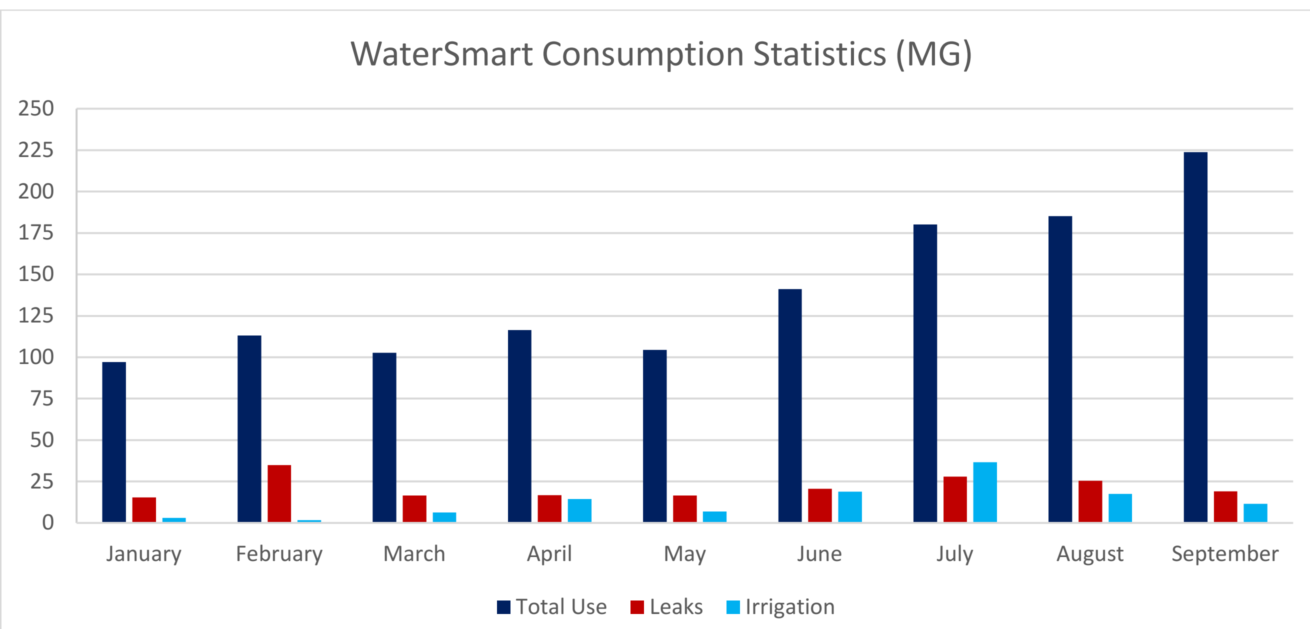
Customer Engagement

In September, 88 customers registered for the WaterSmart customer portal. This brings the total registered users to 2,478 customers.



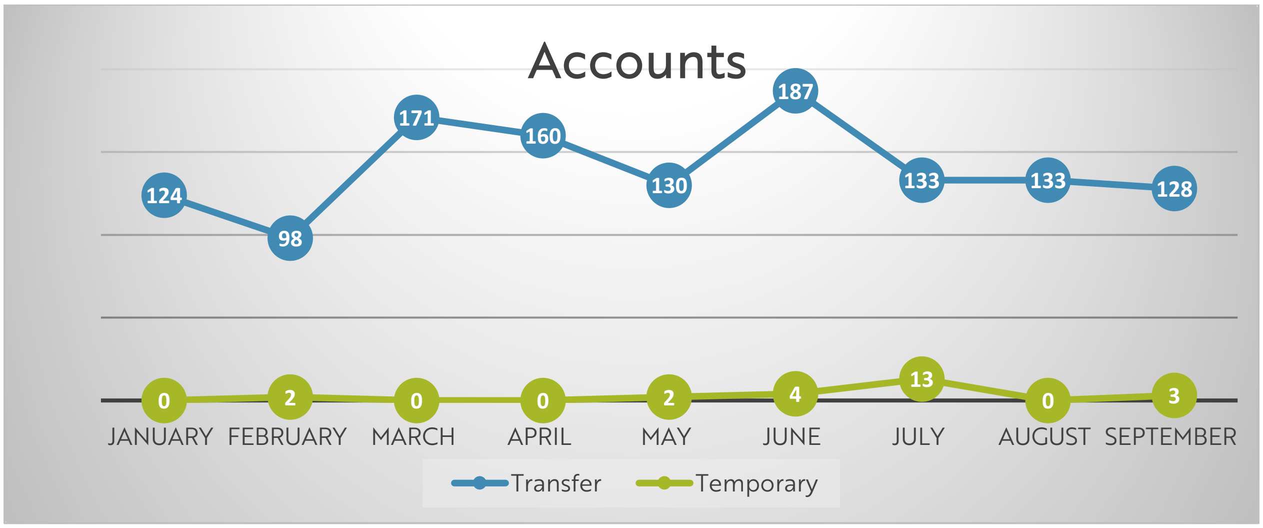
WaterSmart customer portal provides customers the ability to manage leak alerts, water consumption, water conservation tips, communication, and view their bills.

Monthly Consumption Statistics



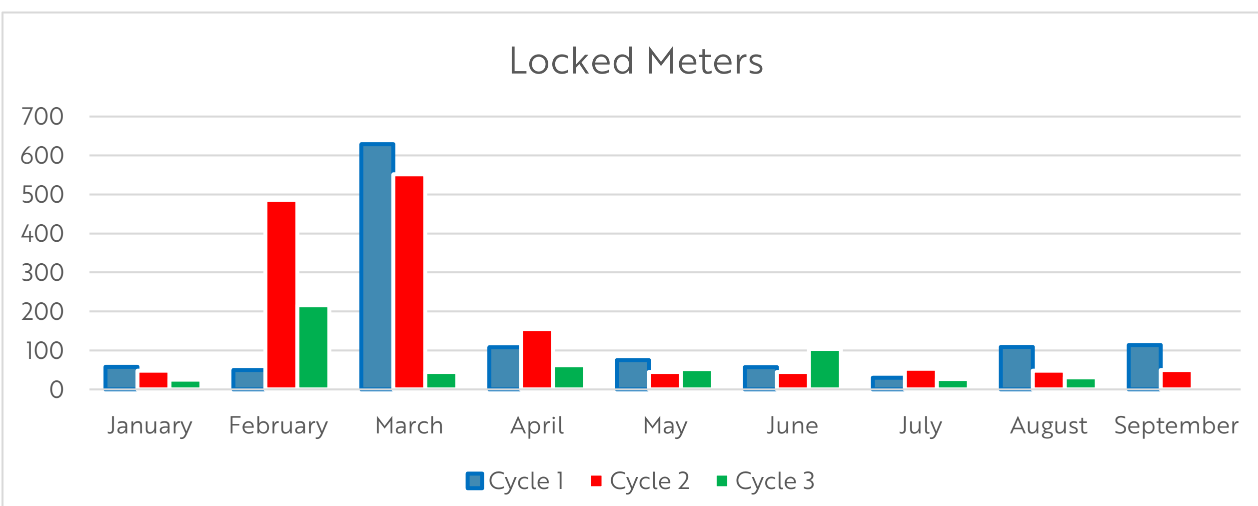
Account Coordination

131 applications were processed in September, 128 standard applications and 3 temporary applications.



Customer and Financial Impact

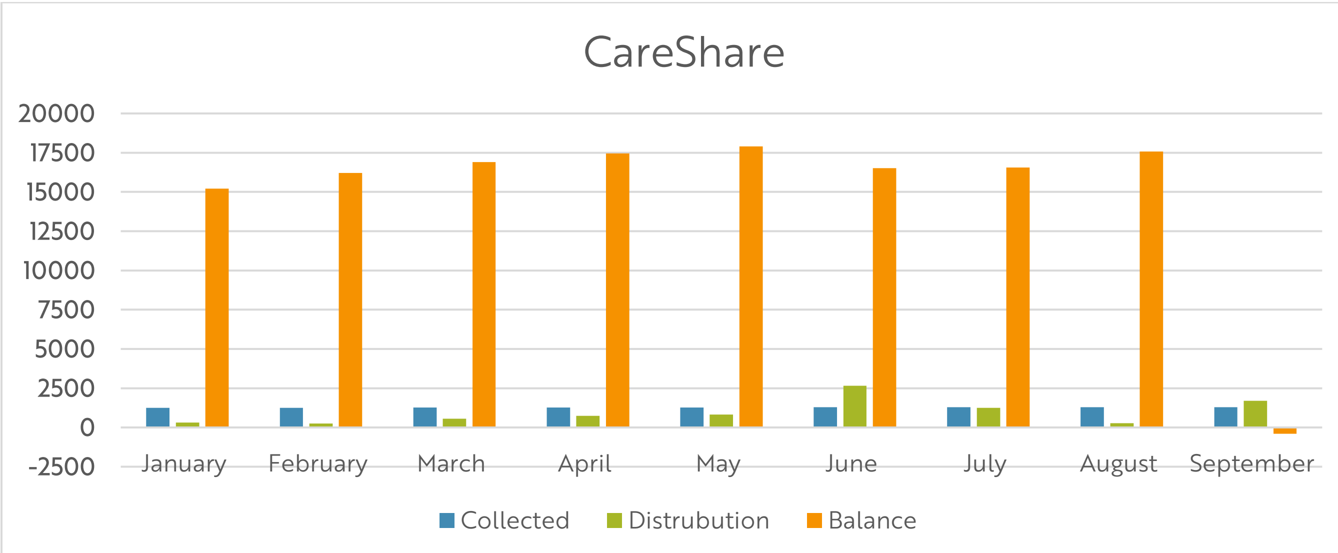
The District's new payment portal went live at the beginning of September. There were many customers that didn't receive notification of the changes and were unable to make their payment. The District is spending considerable time and consideration with each customer to set up a new profile on the Incode payment portal. We are waiving late penalties and not locking due to the process of transitioning to the new payment portal. We did not lock for Cycle 3 and do not intend to lock for Cycle 1 & Cycle 2 into October.



Cycle 1 – 114   Cycle 2 - 50   Cycle 3 - 0

CareShare Program

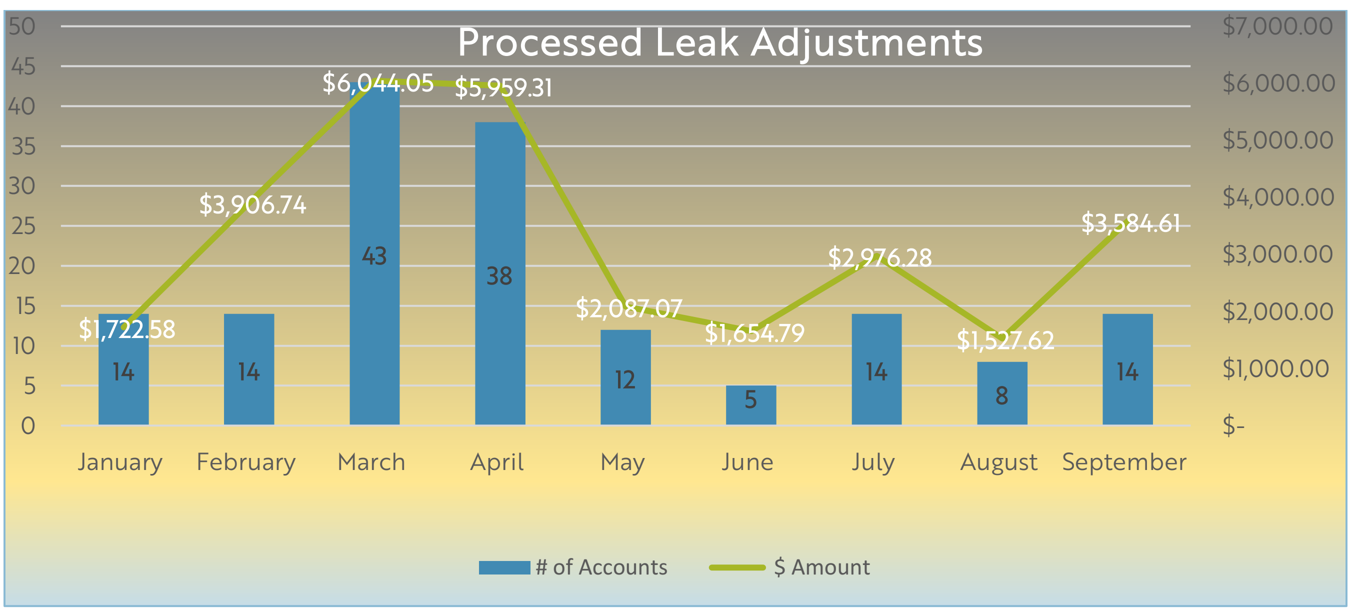
$1689.80 was distributed to customers leaving a balance of $ 17,171.70.



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

Leak Adjustments

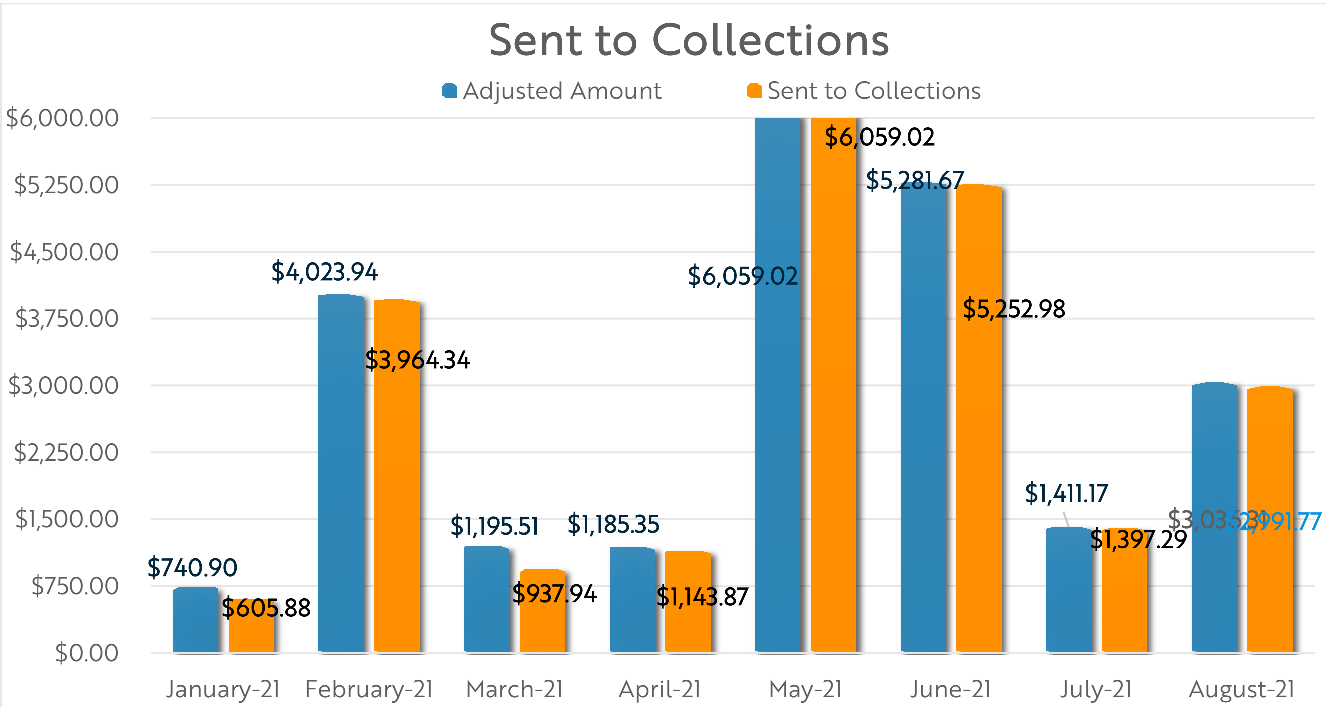
14 Leak Adjustments were processed for a total of $3,584.61.



Leak adjustments are available to cutomers to reduce the impact of unforseen water consumption

Bad Debt

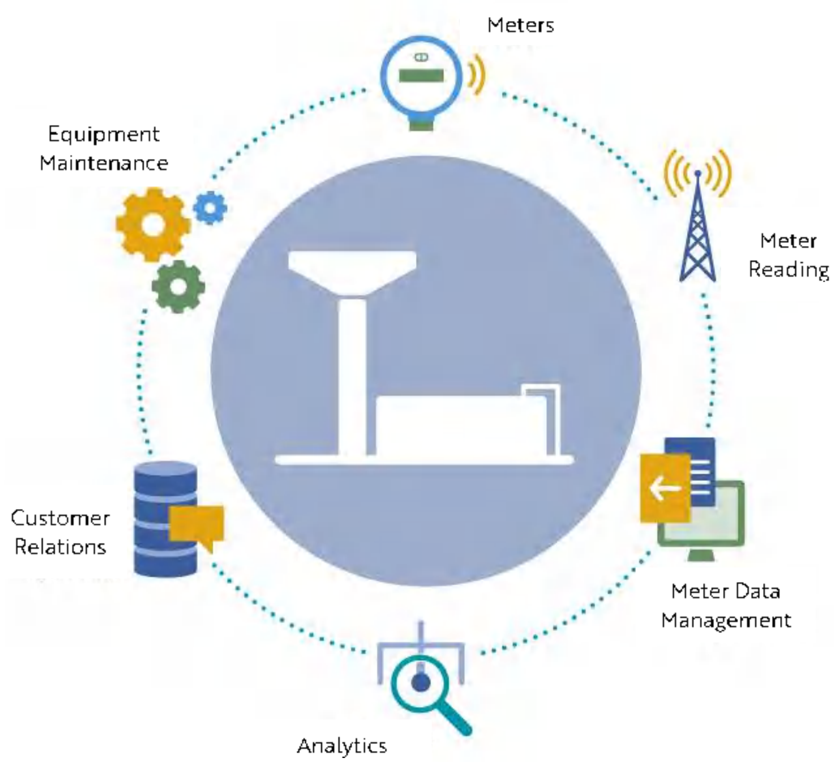
Bad Debt was not processed in September due to the payment system transition and delay of lock days.



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.

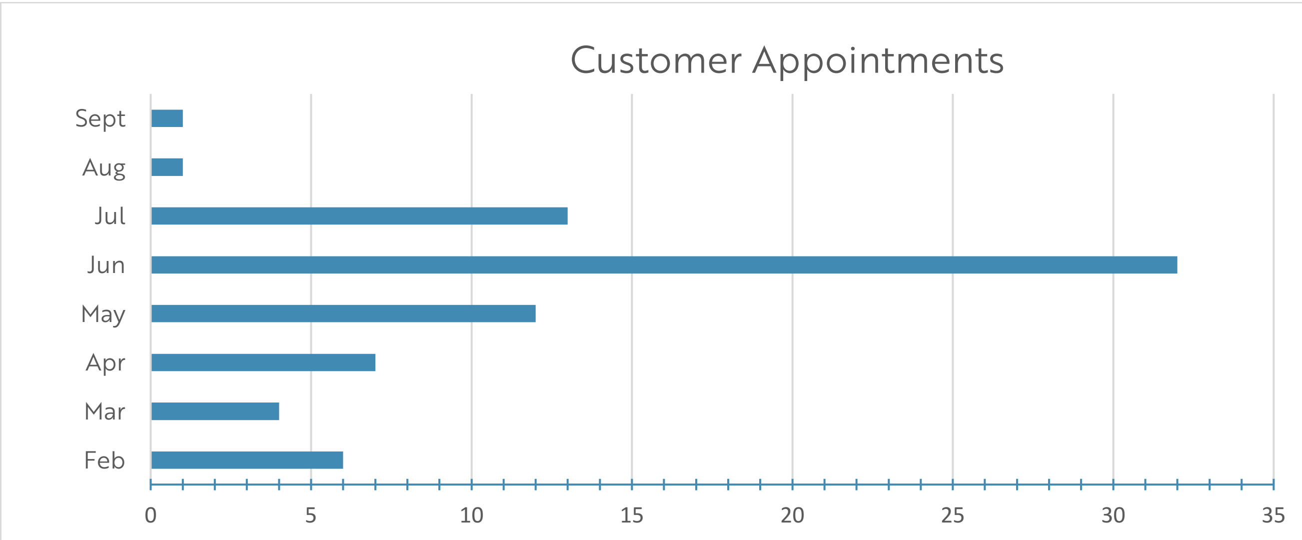
Utility Services Department

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.



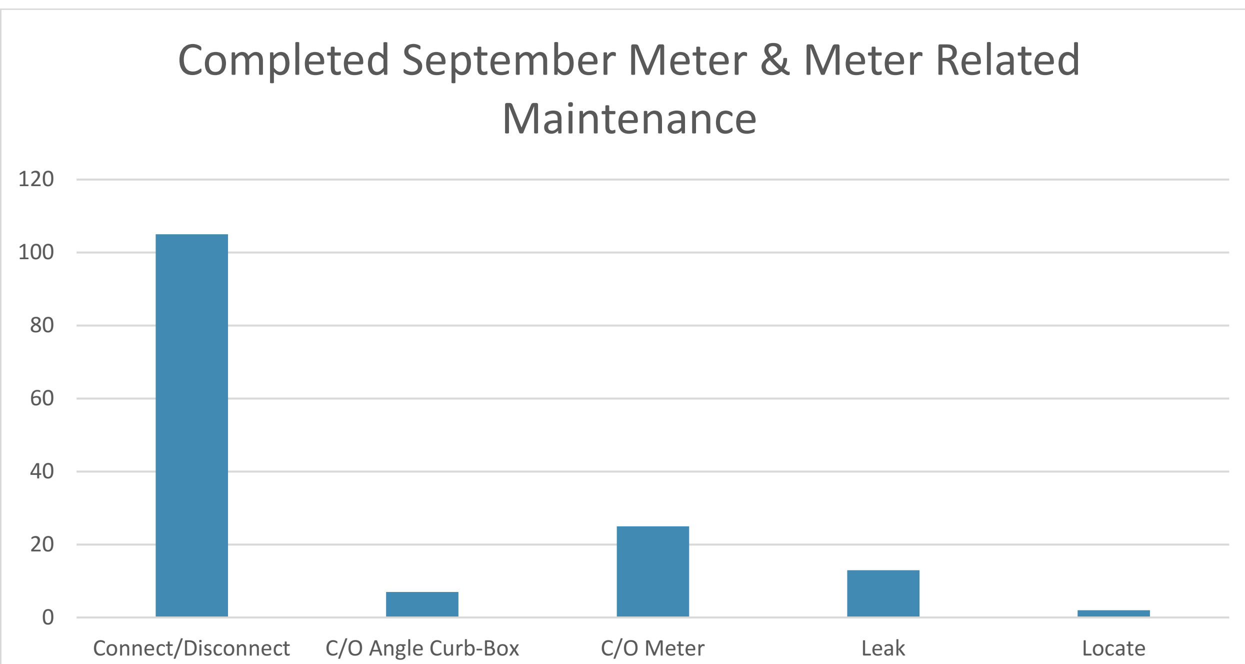
Customer Field Appointments

Utility Service Supervisor assisted 1 customer 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.



1.5″ and Larger Meter Change Out

Utility Services is assisting operations with the change out of all meters that are 1.5″ and above by dedicating an employee to expedite these change outs.

October 2021 | JCSUD

Engineering Report

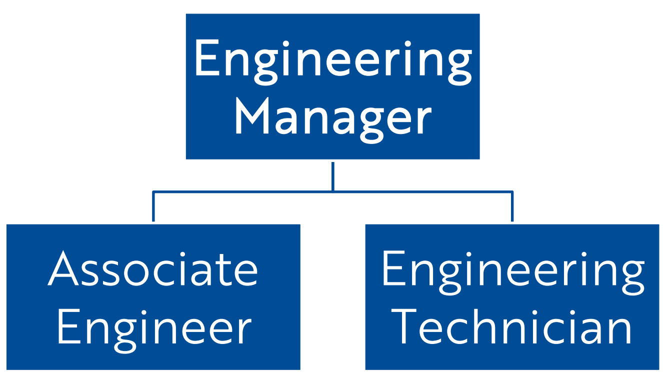
Jeremiah Bihl, P.E.
Engineering Manager

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

The project is currently in the data collection phase.

Both the Engineering Department and System Development are working on providing Kimley-Horn with our updated GIS data.

Wastewater Master Plan

The Department is expecting a draft Wastewater Master Plan on or before October 19th, 2021.

Once received, it will be revied by the departments and presented to the Board for approval.

On-Call Engineering Services RFQ

On August 26th, 2021, the Engineering Department received 11 responses to the On-Call Engineering Services RFQ.

A Selection Committee was created for the review and selection of prime candidates. It was composed of, Jeremiah Bihl, P.E., Dana Collier, Josh Howard, Glen Walden and Gene Petross.

The Selection Committee met to review each RFQ response. The respondents were scored based on a scoring rubric and sorted based on the size of the consulting firm. The Selection Committee then selected a group of five (5) engineering firms as prime candidates. The group of five prime candidates contain at least one respondent from each firm size category. The following firms were selected:

Large: Kimley-Horn and CP&Y
Medium: Jacob & Martin and Pacheco Koch
Small: Childress Engineering

Once board approval is received, the Engineering Department and the GM will enter into the contract negotiation and awarding phase.

Pressure Plane 13

The Engineering Department and System Development have reviewed the Technical Memo submitted by eHT regarding the capacity of pressure plane 13.

The Engineering Department is verifying the proposed improvements and estimated costs.

Senate Bill 3

The District's electrical system is currently be evaluated for the feasibility of permanent and portable generators by Jacob & Martin (JM).

This month JM staff was on site performing site visits to all of the District's critical sites (i.e. well sites, pump stations, etc.). JM is currently compiling the site data and the Operations Department is working on gathering well pump data for JM.

The Engineering Department has also been working on the document submission requirements to the Public Utility Commission (PUC) and is expecting to fulfill the requirement before the November 1st deadline.

Hydraulic Model

The Department is currently working on internal model standards and procedures and developing the internal feasibility request process.

The Department met with eHT this month to review the current model settings and operations

Plant 18 & 19

eHT is currently working on a Technical Memorandum for the proposed improvements and modifications to Plant 18 and Plant 19.

The Department will update the board once the memo is received and reviewed.

TCEQ Alternative Capacity Requirement (ACR) Request

The ACR request was submitted to TCEQ by eHT in August 2021.

The request is for supply capacity of 0.42 gpm/conn.

TCEQ has 90 days to review and respond to the ACR request or it is automatically approved.

Personnel

The Department currently has an open position for an Associate Engineer and Engineering Technician.

Human Resources
October 2021

Adina Reed
Human Resource Manager

- Employee Relations
- Recruiting
- Employee Policy/Practices
- Onboarding/Offboarding
- Insurance
- Insurance Reconciliations
- Open Enrollment
- Payroll
- Retirement
- Training/Safety

Human Resource Report

Hiring

This month I have aggressively focused on hiring as a priority. As of Friday 10/15, I scheduled 19 interviews. We are still struggling with No Show applicants but, I have begun following up and reconfirming the day before and that seems to be helping.

As of the date this report was prepared we have the following openings:

- CSRs – 3 positions – interviewing
- Water Operators – 4 positions– 2 pending offer/background
- Accountant – 1 position -FILLED
- CIP Technician – 1 position – pending offer/background
- Project Support Specialist – 1 position – interviewing
- Engineering Tech – 1 position – interviewing
- WasteWater Operator – 1 position - beginning search

Benefits – Open Enrollment

Open Enrollment for our TML Health benefits is scheduled for November 1-15, 2021. I am working with TML and our new account representative to make this a smooth transaction. Our new plan year begins in January 2022.

Executime - New Timekeeping Software Rollout

We are finally ready to go live with our new timekeeping system, Executime. This software partners with Incode and will streamline our employee's time and make the transition to payroll much smoother. The employees will have the ability to clock in and out by swiping their badges when in the building and will have the ability to clock in and out on the mobile website when they are in the field. This will eliminate the need to write times down to be manually keyed in and will reduce error. The SOD's will be able to review the OT in the system and approve or reject the time prior to it going to the department head for final approval.

We are currently in the pilot phase of the program, and I will be training the staff prior to go live to insure everyone is familiar with the system and will be able to ask questions prior to needing to use it in the field.

Human Resource Report

Anniversary Recognition

We have now found a place to service our anniversary pins since Woolards Jewelers closed. I'm currently reviewing all employee anniversary dates to make sure we are current in recognizing our team members who have been with JCUSD for 5 or more years.

Sarah and I are working on updating our anniversary recognition program to ensure that it is current and relevant to the newer employees. Anyone that currently has one of the traditional windmill pins will still be able to have diamonds added to theirs at each milestone. However, we are also looking into a recognition plaque – or similar – along with a gift option going forward.

Onboarding

One of my next goals is to revamp and enhance our onboarding to include our new core values and to include information about the company, their position or anything else relevant that can be completed during the onboarding process that will help make their transition to their new department and position as smooth as possible.

Compensation Structure

Pete and I will be assessing the Grade & Step in our compensation structure to make sure that we are using it to its full potential and that we are structured correctly for each position.

Community Relations Department

Monthly Report
October 2021

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 partnered with AM Agency on a discovery process to establish core values and implement an internal communication strategy to unify our team around the purpose and vision of JCSUD. This will be accomplished over a three-month period. 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. These values will be integrated into the interviewing process, onboarding, company culture, employee evaluations, etc.

WHY: JCSUD's purpose is to keep life moving forward for those who are counting on us.

Without access to clean water, our quality of life would stop. That's why our commitment to taking great care of our families, coworkers, and the communities we serve flows deep within all of us.

HOW: Relationships with our customers are built on trust.

Maintaining that trust means delivering clean water safely, reliably, and affordably day in and day out. We're all in this together, and we take pride in how we make an impact in our community and with our team.

WHAT: Johnson County Special Utility District (JCSUD) provides safe, reliable water to the residents of Johnson County and surrounding communities.

JCSUD Core Values:

Adaptable

- You see obstacles as an opportunity to improve yourself and the company.
- You take on challenges with a positive attitude.
- You enjoy learning new ways to keep life moving forward for our customers.

Dedicated

- You honor your word and follow through on your promises.
- You live out our company purpose, and our values flow deep within you.
- You do whatever it takes to keep people in water so they can live their lives to the fullest.

Genuine

- You honor your word and follow through on your promises.
- You live out our company purpose, and our values flow deep within you.

- You do whatever it takes to keep people in water so they can live their lives to the fullest.

Helpful

- You go out of your way to serve our team, customers and community.
- You are a team player and treat other people's problems as your own.
- You invest in others and treat them with respect.

Excellent

- You find purpose in your work and strive to consistently exceed expectations.
- You care about the quality of life for our customers and seek to make every drop count.
- You are passionate about providing safe, reliable water to the community.

The Community Relations Department is currently working with AM to identify the needed channels of communication and decide on an appropriate cadence to effectively keep our entire staff up to date with relevant information. From a practical standpoint, this system will help department managers, supervisors and the communication team streamline the distribution of information throughout, keeping everyone on the same page.

Monthly Employee Newsletter

A recent internal communication strategy that was implemented is the monthly newsletter that is sent electronically to each employee to help keep them informed and involved. A copy of the September Employee Newsletter is attached for your review.

Employee Appreciation Luncheon

The JCSUD employee appreciation luncheon is held each month to provide an opportunity for staff to come together, share a meal and get to know one another. Employee appreciation leads to engaged employees, happier workplaces, and productive workdays. We hope that a simple lunch with co-workers can be another opportunity to build community, allowing us to share and learn from each other,

nurture company culture, and build employee engagement. In September, we celebrated football style…go team JCSUD!




Public Relations

JCSUD is hosting a Community Trunk-or-Treat on October 29, 2021 from 5:30-7:00 PM in the JCSUD parking lot. JCSUD team members are invited to decorate their vehicles, dress up in a Halloween costume, and pass out candy.

External Communication

Communicating Payment Changes to Customers

The Incode 10 billing system migration required some changes for customers including new account numbers and a new online payment portal. A communications plan to inform customers of the change early and often was established. The transition took place on September 8th. We continue to communicate the change through WaterSmart via e-mail blasts, as well as on our website and Facebook. A step-by-step picture tutorial was created to help customers through the process. Personal phone calls will be made by the Customer Service Department to each customer on the lock list throughout the month of October.

The following key messages have been used throughout all communication touchpoints concerning the transition: 1. Serving you is our focus, always. 2. With more customers than ever, we're remaining committed to quality in everything we do. 3. Implementing a new payment system is essential to delivering great service to you, 4. We're here to help make any needed account changes easy.

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 September 2021:

- 3,324 people were reached
- 231 total post engagements
- 7 new page follows
- 2,264 people reached on the "We're Hiring" post

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. The content cutoff date is December 17th. The JCSUD management team will attend a training on February 21-25th to learn the new site. This will be an ongoing project until the website launch, which is scheduled for early March 2022.

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, uniforms, truck decals, hats, signage, marketing, and PR materials, etc.

Brand Strategy Process

Phase 1	Phase 2	Phase 3	Phase 4
July/August	August/September	September/October	November/December/Ongoing
Display of our logo on customer bills, payments, invoices, e-mail signatures, the web and other electronic platforms.	All printed media such as banners, name badges, business cards, stationary, envelopes, inside doors, etc.	Vehicle badging, employee uniforms, clothing, hats, etc.	Outside signage, environmental signage, and color changes in the building.

Making Every Drop Count Since 1965

JCSUD met with our utility partners at United Cooperative Services to discuss plans for critical infrastructure for extreme weather emergencies.

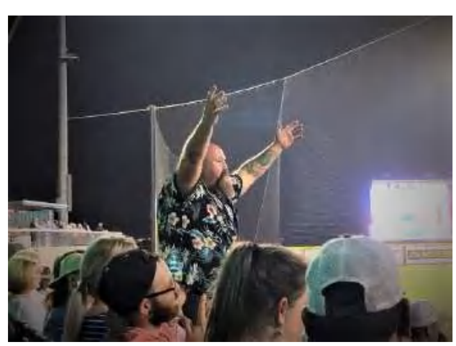
JCSUD staff continue to develop and implement emergency preparedness plans to keep our services operating during an extended power outage so we can keep life moving forward for those who are counting on us.

Rain Water Harvesting 101

Nan and her family participated in the Prairielands Groundwater Conservation District Rainwater Harvesting 101 Workshop. Participants learned about ways to conserve water and how to utilize rainwater harvesting.

Cleburne Railroaders Game

40 JCSUD staff and family members enjoyed a Cleburne Railroaders playoff game against the Sioux City Explorers. It was the first time in 110 years the Railroaders made the playoffs. It was a fun night of fellowship for JCSUD employees at The Depot @ Cleburne Station.



The JCSUD September Employee Appreciation Hamburger Tailgate was loads of fun!

Thank you to our awesome JCSUD TEAM for the hard work and dedication that you give day in and day out to keep life moving forward for those who are counting on us!

Happy Birthday!!
Laci and Adina

Happy September Work Anniversary!!

Chad – 23 years
Kim – 11 years
Miguel – 3 years

Jon Curlee – 3 years
Kathern – 2 years
Wesley – 2 years
Adina – 1 year

Welcome to the JCSUD TEAM
Tanner, Missy and Chip!

Congrats to Adina (Human Resources Manager) and Tish (Utility Billing Specialist) on their new positions!

Monday, October 11th
Columbus Day Holiday

The JCSUD office will be closed.

Visit our website

We're GROWING and we're HIRING!!

Do you know of anyone interested in joining our team of 45 dedicated employees that strive to keep life moving forward for those who are counting on us to provide safe, reliable water?

The following positions are currently available:

Accountant
Water Operator
Engineering Technician
CIP Technician
Project Support Specialist
Customer Service Representative

Chisholm Trail "100 Shots for the 100 Club"

JCSUD was a silver sponsor at The Chisholm Trail 100 Club, “100 Shots for the 100 Club.” The event was held on September 10th at Beaumont Ranch in Grandview.

The Chisholm Trail 100 Club was started in 2009 when citizens of Johnson County, Texas joined together to create a non-profit organization to support the emergency personnel of our area.

Tyler, Cole, Josh, Chad, John and Sarah represented JCSUD at the shoot.

Learn More

The JCSUD Board of Directors met in Regular Session on Tuesday, September 21, 2021.

The Board discussed Senate Bill 3 and the 2022 District Draft Budget.

Read Press Release

WHO: JCSUD Team Members

WHERE: Collect your pumpkin from Adina in the HR Office

WHAT: Decorate the foam pumpkin

WHEN: Turn in your pumpkin by October 18, 2021

The pumpkins will be on display in the lobby for JCSUD customers to judge through October 29th.

WINNERS

First Place: Half-day off with pay or $30 Visa Gift Card

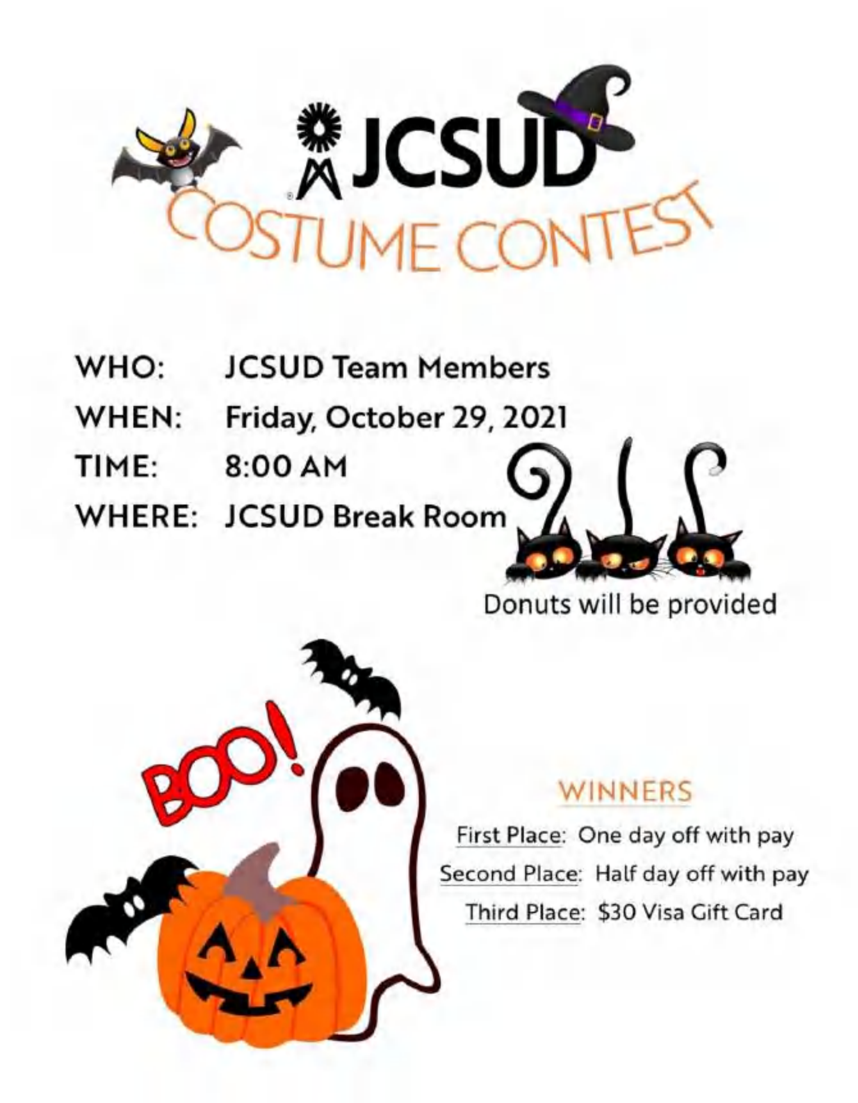
Second Place: Remaining prize not selected by the winner

Third Place: $20 Visa Gift Card

MARK YOUR CALENDAR

The JCSUD October
Employee Appreciation Celebration
will be held on
Friday, October 22nd at 8:00 AM

Come enjoy breakfast burritos in the break room!



Calling All Kids in Costumes!

JCSUD Halloween Trunk or Treat
JCSUD Parking Lot
Friday, October 29th
5:30-7:00 PM.

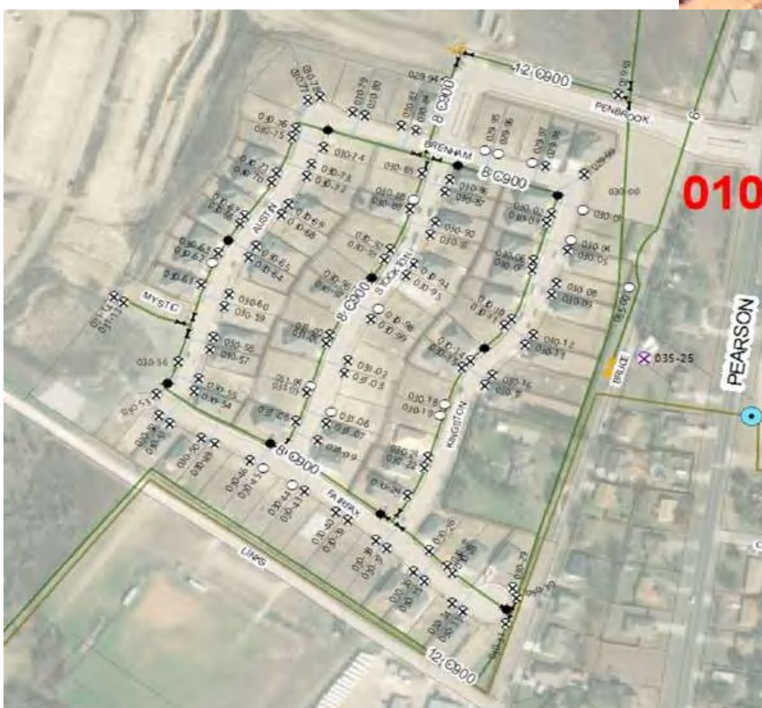
JCSUD Staff members are welcome to decorate your trunk for the community Halloween event.

Please let us know if you plan to participate by Friday, October 22nd by emailing sbauman@jcsud.com. JCSUD will provide the candy for the event.

Bring your family to join in the fun!

JCSUD
740 FM 3048
Joshua, TX 76058
(817) 760-5200

Contact Us



System Development

Monthly Report

Dana Collier

September 2021

System Development

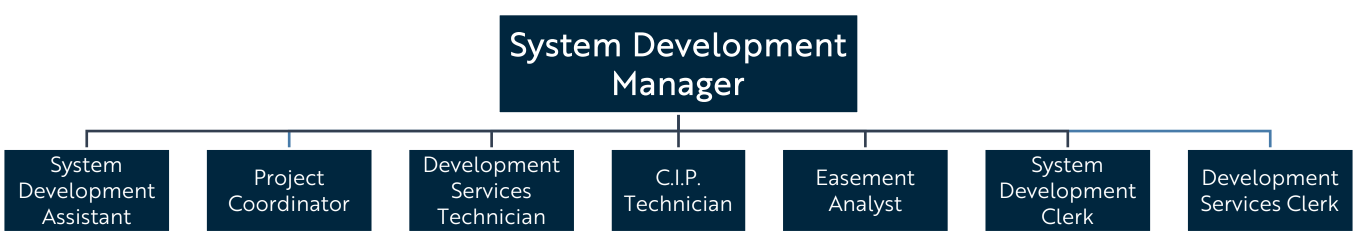
System Development manages all new development planning and new growth activities onto the system.

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 is 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.

Dana Collier (System Development Manager)

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 over 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 her experience in planning, coupled with her past experiences, she was promoted to System Development Manager.



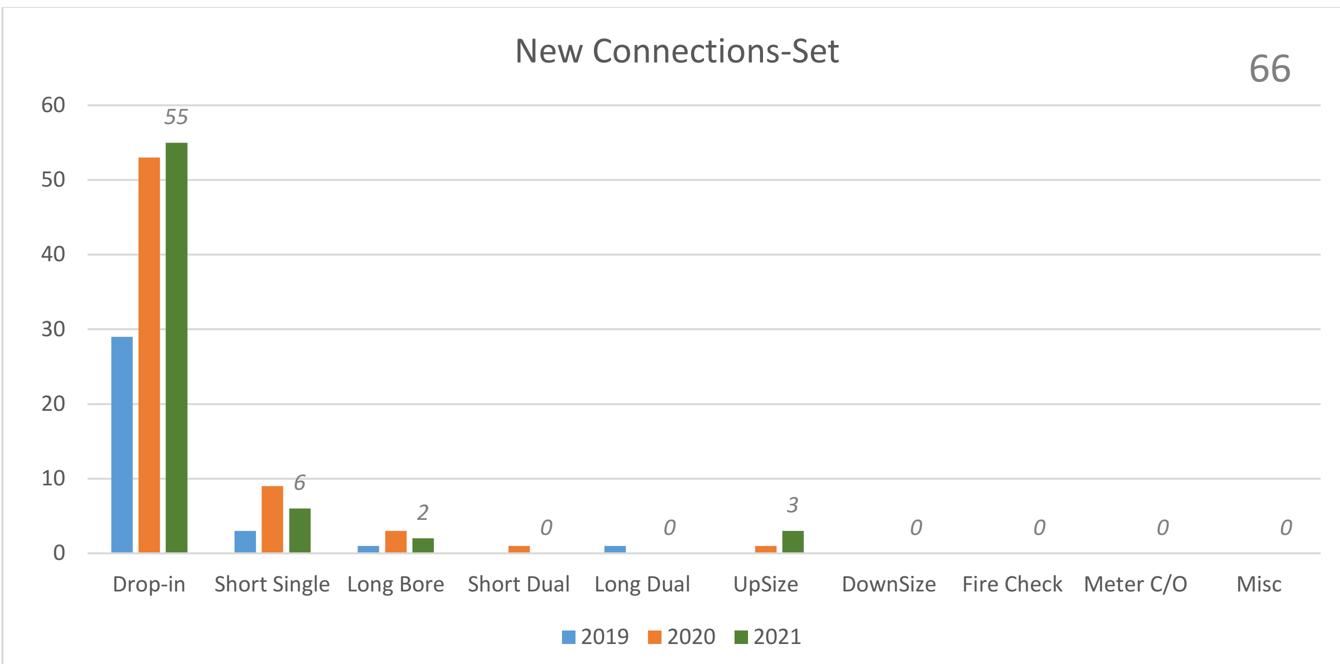
NEW CONNECTIONS

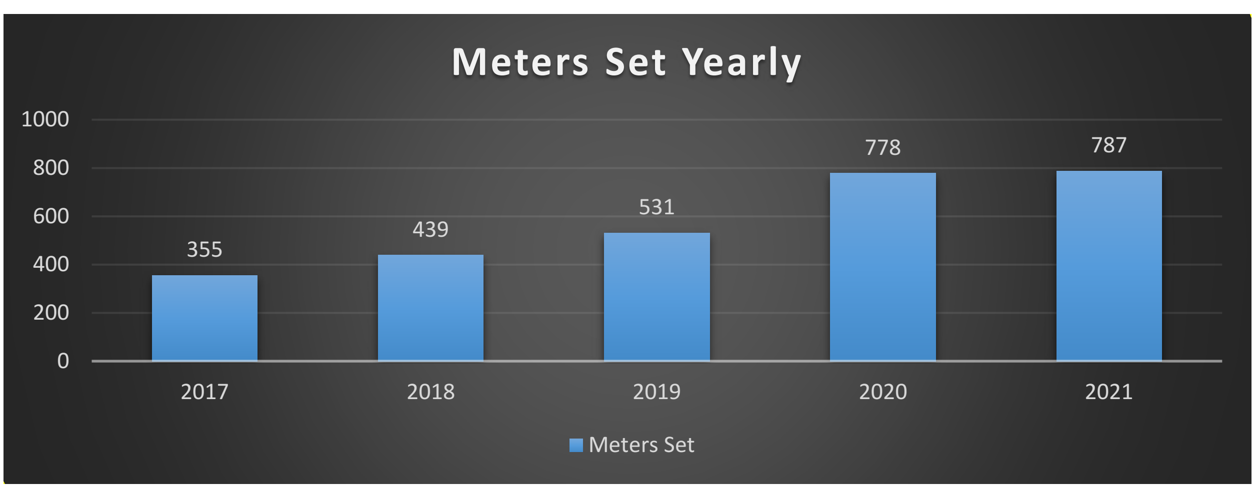
System Development/Water Operations had sixty-six (66) new connections set onto the system in September.

September's meter installations have brought the total year-to-date new connections to 787.

In the 2021 budget, System Development estimated 460 new connections ($1,104,000 in System Development fees) for the water system. We are at 163% of the budgeted connections installed/budgeted for the water system, with the connections set in September.

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





Year to date Connections-Set:787

(Does includes Upsize/Downsize/Change Out/Pull Relocates)

Year to date New Connections-Set: 749

(Does NOT includes Upsize/Downsize/Change Out/Pull Relocates)

Water System Development Fees
(**WITH OUT** FIRE HYDRANT METERS)

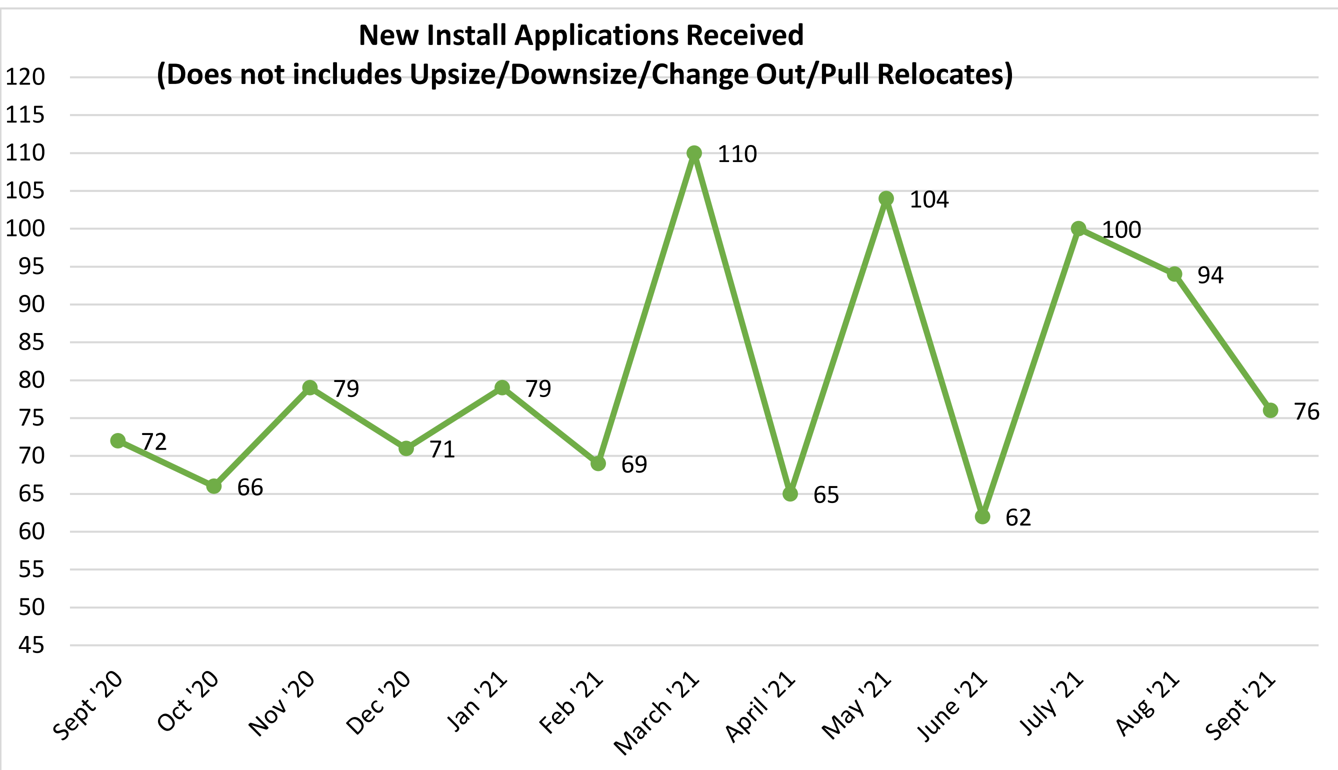
$190,080

Applications in September have decreased from August by 18 applications, finishing out September with 76 new applications processed and 2 Upsize applications processed.

93% of the new applications received are for standard 5/8" x 3/4" meters.

System Development Fees Collected-By meter size

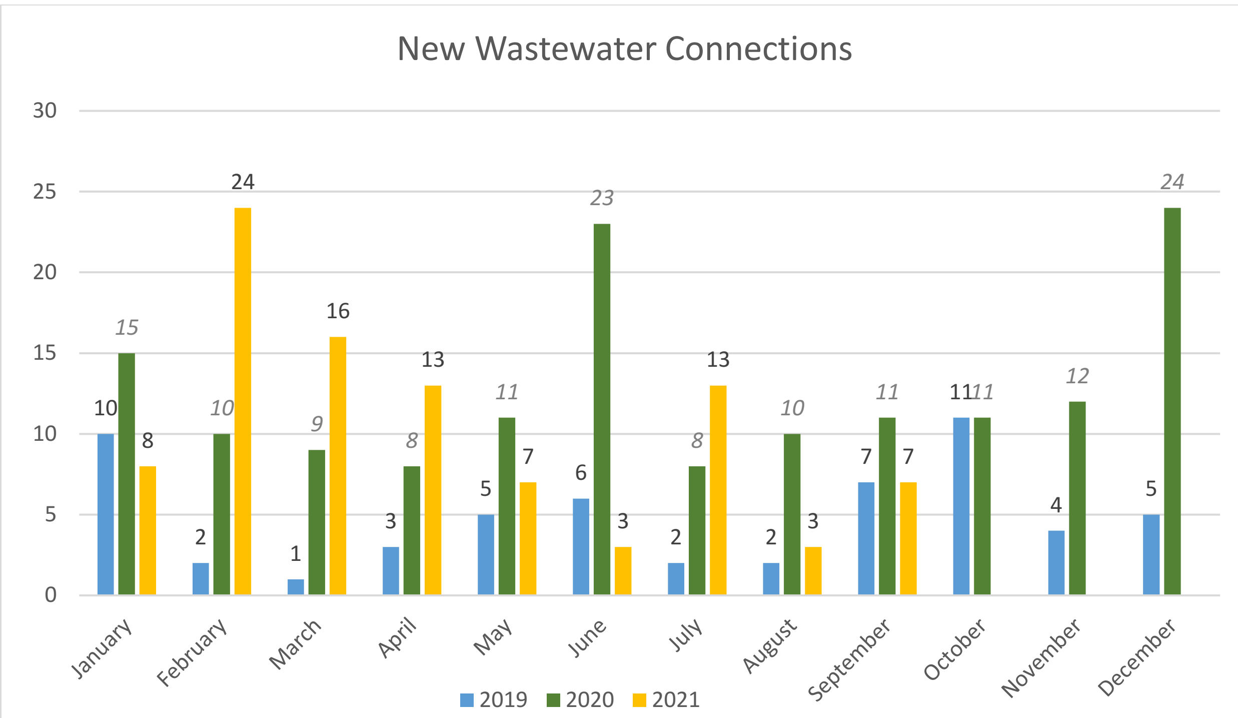
5/8”	3/4"	1”	2”	Upsize 5/8”-3/4”	Upsize 5/8”-1”
$2400	*$3120*	*$5280*	*$24,000*	*$720*	*$2880*
72	**0**	**3**	**0**	**2**	**0**



System Development/Wastewater Operations had seven (7) new connections set onto the system in September.

September's sewer connections bring the total year-to-date new connections to 94.

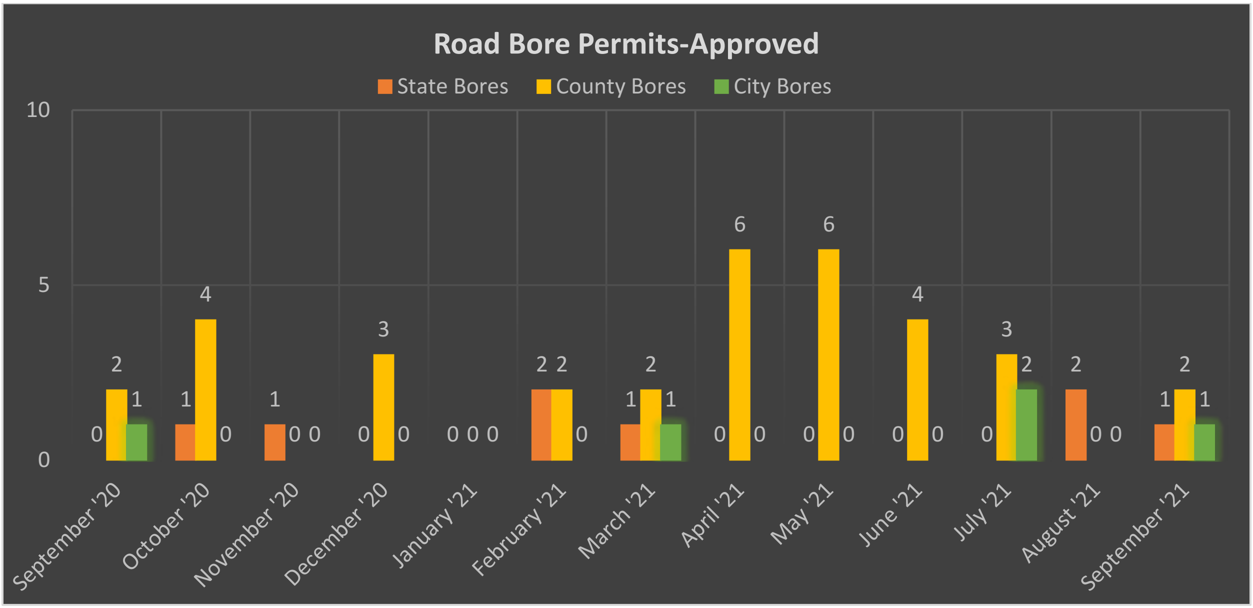
In the 2021 budget, System Development estimated 70 new connections ($173,600 in System Development fees) for the wastewater system. New connections set in September bring the total connections to 134% of the connections installed/budgeted for the wastewater system.

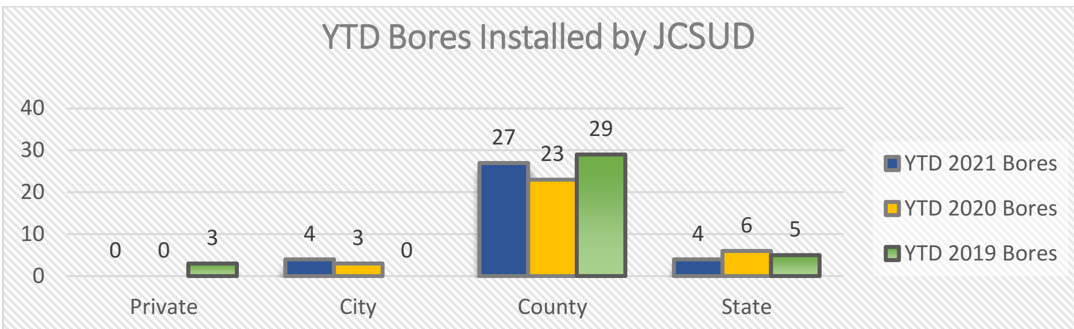


Year to date Applications-New Connections: 94

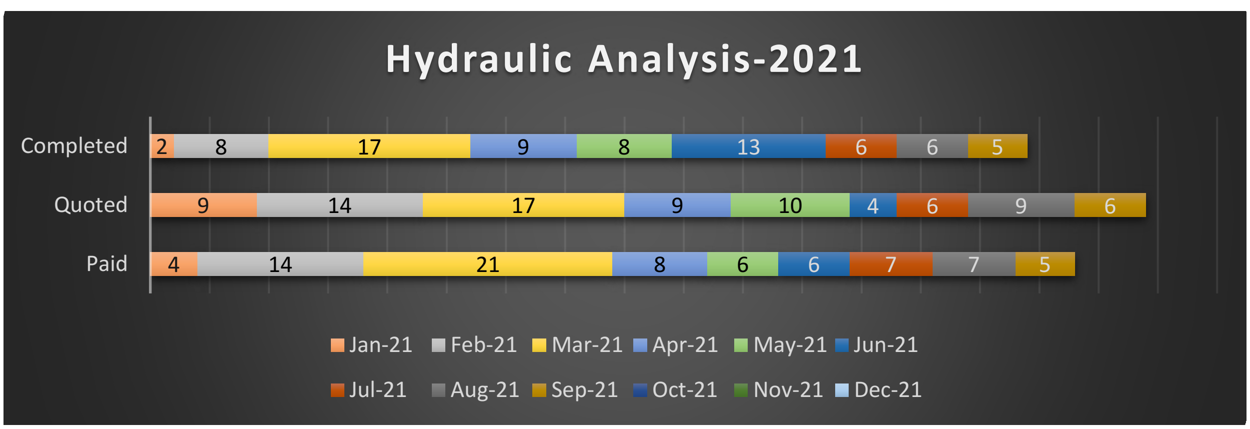
Sewer System Development Fees $17,360

System Development has applied for five (5) County bore permits, and two (2) State bore permits in September.
Year-to-date, 4 State bores, 27 County bores, and 4 City bore completed in 2021.





DEVELOPMENT



System Development plan review began on September 13th, with three (3) submitted plans for review.

In September, Four (4) plan approval letters were issued.
Parks of Alvarado Phase 2 & 3: 193 Lots
Highland Meadows: 47 Lots
Oak Hills Phase 2: 59 Lots
Whispering Bend Phase 1B: 6 Lots.

Five (5) projects have been added to the development list.

Two (2) projects were issued a final letter of acceptance, a total of 31 lots.

Cornerstone Pointe Phase 1: 9 Lots
Starlight Ranch Phase 5: 22 Lots

There are 25 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
(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
(20-32) Ponce Line EXT CR 415
(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
(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
(21-02) Starlight Ranch Ph 4 6/30/2021
(21-06) A-Affordable FM 917
(21-14) MVCC Phase 1 CIP
(21-16) Honeycutt Estates
(21-17) Parks of Alvarado Phase 2 & 3
(21-23) Crystal Palace Estates
(21-39) Starlight Ranch Ph5 9/30/2021
(21-41) Whispering Bend Ph1B
(21-43) Oak Hill Phase 2
(21-50) Grant Project (2016)
(21-71) Belle Oaks Offsite 8/6/2021

PROJECTS

CIP BUNDLED PROJECT

A Construction Status Meeting was conducted on October 6th with EHT and PLW.

Dowager has completed the installation of 5,350 LF of 12" on FM 2331, 1,570 LF of 12" on CR 312, and preliminary punch list items on FM 2415 and FM 4. In October, they plan to continue along FM 2331 and CR 312, tie the 8" waterline on FM 4, test and disinfect on CR 312 and request a walkthrough for punch list items on FM 4 and FM 2415.

Moss completed the installation of 4,360LF of 20" on FM 1902 (I), received and wrapped 20" on FM 1902 (I). In October, 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 3,560 LF of 8" on CR 402. In October, they plan to continue along CR 402 and potentially perform tie-ins and begin testing.

GRANT PROJECT

TDA has approved the acquisition and extension of the Grant.

On February 4th, the bid opening took place.

System Development, in the February board meeting, 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.

A price increase in materials was presented to the District before the pre-construction meeting in May. 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 contract is currently working on the Woodard project.

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. In September the contractors installed 375 LF of pipe. The HWY 4 project is 9% complete.

In October, 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 TDA's final 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 will now be sent to the TDA for approval.

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 3 meters would be upsized to a 2-inch meter.

In August, eleven (11) 1.5" meters were changed out, 1 meter was changed out in September.

There is still 1-1.5" meter left to be completed in October. The last 1.5" meter is with a medical facility and requires extensive concrete cutting and replacing. Operations and Utility Services have been working on a plan of action to get it completed and have this meter changed out in early October.

In September, System Development presented a list to operations of all compound meters to be changed out. System Development will assist the Water Operations Department and Utility Services Department in coordinating the compound meter change-outs.

CIP PROJECTS

WASTEWATER

- 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 being issued in January 2021. The project consisted of replacing 60 feet of 4" PVC with 6" PVC. The purpose of this project was to replace the smaller pipe restriction coming out of the lift station.
- Rehab Manholes Downtown Joshua

- The CIP Coordinator received the list of manholes needing to be rehabbed on March 26th. The Easement Analyst has completed research on the listed manholes locations/easements.
- In August, System Development worked with the Wastewater Department on prioritizing the manhole rehab list to fit the 2021 CIP budget.
- In October, the Wastewater Department and System Development will get quotes from contractors for rehab on 3 manholes.
  - Manhole 07-07A 205 Thomas St
  - Manhole 07-07 107 Thomas St

❖ SWEETBRIAR LINE REPLACEMENT
- Currently, the gravity line is in private property.
- All easements have been researched. System Development will be working on an interlocal agreement to move the gravity line into City ROW.
- Line locates were issued for the engineer to survey.
- Transportation and Municipal Engineering has completed plans.
- The Engineers OPPC is $39,928.00
- The CIP budget is $40,000
- In August, plans and bid tabulation sheets were picked up. 3-Contractors picked up the information and submitted bids back on August 26th. Trophy, Day Services, and MX Construction submitted bids. Day Services was the lowest bid at $54,644.
- This project will come in over budget by $14,644.
- In October, System Development will work on the interlocal agreement with the City of Joshua, contract documents, and set up pre-construction.

❖ 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.

- JOSHUA LINE 6 - 12" WL N. MAIN FROM PL 34 TO FM 917
  - The CIP Coordinator has been communicating 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 is not going to 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.

In October, System Development, Engineering and Operations will complete the review of the EHT Technical Memorandum.

- 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
  - Engineering and Operations working on a scope of work for Plant 3
- PARTICIPATION IN OVERSIZING
  - Godley Cottages
    - Upsizing from an 8" waterline to a 12" waterline along CR 1003A for approximately 1,550 LF ($36,929.00)
- 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 budgeted CIP amount.

  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.

  The construction of this project is still planned to be completed in late August, early September 2021.

  All pipe has been installed; testing has been completed, working on final tie-ins in October.

- ❖ 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
- ❖ 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
  - 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
    - Coordinating with EHT on model runs
  - 25-18-02 HCR 1421
    - Easement research completed
    - Easements mapped and verified
    - In July, System Development submitted information to Childress Engineers to begin coordination of plans
    - In August, Engineering worked through an engineering agreement with Childress.
    - In September, received plans and contract documents for review/comments
  - 25-24-02 CR 206
    - Easement research completed
    - Easements mapped and verified
    - The CIP Coordinator has coordinated with Transportation and Municipal Engineers.
    - Line locates have been issued for the Engineer to survey.
    - The engineer has 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 with the contract for this master plan project
  System Development is working on getting a pre-construction meeting set up.
- Notice to proceed was awarded September 9th. Construction to begin in October.

RED LINE PROJECTS

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 for 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 as well as feasibility. The alternates routes evaluated are not financially feasible and require other projects to correct the problem.

In September, 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 the need for 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 being considered in the 2022 CIP Budget under master plan projects.

CR 314 & CR 415 (PONCE LINE EXTENSION)

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 that of 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 will be conducting a county road bore for a service to complete this project. Currently, the staff is waiting on the bore permit from the County. Staff anticipates issuing a final letter of completion in October.

CIP OVERALL REPORT

2021

	Project	Ranking	Department	Progress	Status	Description
2021	Rehab manholes downtown Joshua	**Service & Benefits**	**Sewer**	**Prioritizing**	Easement Research is completed/Prioratizing Manhole Rehab list	
2021	Sweetbriar line replacement	**Health & Safety**	**Sewer**	**Pre-Construction**	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**	**Review**	Re-evaluating project. Looking at doing a system wide conversion	Conversion to Chloramines
2020	Capitalized Tanks to Paint & Rehab # 3	**Health & Safety**	**Water**	**Plans**	working on plans for Fall 2021	
2020	**Participation in Oversizing**	**Service & Benefits**	**Water**			
	Godley Cottages		**Water**	**Construction**	Plan approval issued in May	Upsizing form 8" WL to 12" WL-Approx. 1,549LF $36,929.00
2020	MVCC Phase 1 AC Pipe Replacement	**Service & Benefits**	**Water**	**Construction**	Construction underway	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 possability.	pressure issues due to small lines
	Ponce Line Extension (CR 312/CR 415) 2020-32		**Water**	**Construction**	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**	**Engineer**	Redline for Pressure/ info submitted to Childress Engineers/CE working on plans.	replace 3200 ft of 1-1/2 pipe; too many connections on 1-1/2 line
	25-24-02 CR 206	**Health & Safety**	**Water**	**Construction**	Redline for Pressure/ Bid in June/Approval of Contractor in July/ Moving to Pre-Construction in August	replace 1500 ft of 2inch pipe; high headloss;

2022 BUDGET

System Development submitted the preliminary 2022 CIP Budget to the Budget Committee and the Board of Directors. System Development will continue to assist Finance in the budget approval process.

2021 CIP BUDGET

11/17/2020

2021	Rehab manholes downtown Joshua	Service & Benefits	Sewer	50,000
2021	Sweetbriar line replacement	Health & Safety	Sewer	40,000
2021	Greenhill Drive line replacement	Health & Safety	Sewer	100,000
Sinking Fund	Wastewater Sinking Fund	Service & Benefits	Sewer	250,000
		TOTAL OF SEWER PROJECTS		440,000

13-34-03	Joshua Line 6 - 12" WL N. Main from PI 34 to FM917	Service & Benefits	Water	450,000
09.2016	PI 16 & 24 - Conversion to Chloramines (Axis Const.)	Health & Safety	Water	15,000
2021	Capitalized Tanks to Paint & Rehab # 3	Health & Safety	Water	400,000
2020-2021	MVCC Phase 1 AC Pipe Replacement	Service & Benefits	Water	230,000
2021	CDBG - Hwy 4 & CR 1121 Ext. 6" WL	Service & Benefits	Water	275,000
2021	Pipe Lowering Projects (RR Crossings, City of Joshua Drainage Imp)	Service & Benefits	Water	325,000
2021	Participation in Oversizing	Service & Benefits	Water	330,000
Red Line	Allocation for Red Line Projects	Health & Safety	Water	300,000
Sinking Fund	AMI Sinking Fund Reserve	Service & Benefits	Water	250,000
Master Plan	Master Plan Projects (Projects rated at highest priority)	Varies	Water	1,000,000
		TOTAL OF WATER PROJECTS		3,575,000

Projected Need for CIP:	4,015,000

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, the questions were asked to Monica (LOB rep) what the re-initiation process of the loan with LOB, PER, design, construction, close-out, and loan closing process would look like. Monica stated that we would have to re-evaluate the loan request in updating financial data, project plans, and estimated cost.

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 issuance of the Conditional Commitment Letter. The obligation for funds will be set aside from the US Treasury at that time, and the loan will then begin the closing process.

In June, the Plant 16 (Mountain Peak) project has come back to fruition. The District will once again plan on the Plant 16 (Mountain Peak) project for LOB loan. With this project not changing routes, a new environmental report should not be needed.

System Development has been in contact with Monica and submitted the necessary, updated paperwork for evaluation. In July we received information from Monica that needs to be vetted out. System Development will continue to redevelop the Live Oak Bank project.

In August, System Development worked on amount as well as term for the LOB.

In October, System Development will review the details with Finance and the General Manager to determine the path forward.

PLANT 8-NEW ELEVATED

Over the years, our Pressure Plane 8, Burleson area, has seen continual growth. With the connections that already exist and the proposed growth onto this pressure plane, now comes the need for additional elevated capacity.

Since January, JCSUD staff and EHT have been working on the details for a new elevated storage tank for Pressure Plane 8. The new elevated storage tank would be a 1M elevated tank that would service 5,000 connections.

In April, the Board approved Option 1 for the Plant 8 elevated Project. The project scope of work will include construction of a 1M elevated storage tank, 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).

A Contribution in Aid of Construction (CIAOC) agreement was drawn up and sent to the District's attorney for review in May. A final copy of the CIAOC was attached to the end of the System Development Report in May. A request was made for staff to evaluate the number 6 statement regarding administrative fees. In June the number 6 statement was revised to state, "The District shall assess a fee of four percent, not to exceed an amount of $345.00, for the CIAOC fee collected from the connecting applicant, which shall be in addition to the CIAOC.

Per the Board approval in May, developments will pay a CIAOC until a total of $6,829,750 has been paid. The District will apply 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.

JCSUD's total project cost is $1,205,250.00

In May 2021, System Development began to collect CIAOC and tracking system development fees appropriately.

Below you will find the project totals, amounts paid towards the project, and remaining balances.

Total Project Cost	**$ 8,035,000.00**

TOTAL Development Cost	**$ 6,829,750.00**
CIAOC Paid	$ 126,062.00
Development SD Fees	$ 96,720.00
Remaining Balance	***$ 6,606,968.00***

TOTAL JCSUD Cost	**$ 1,205,250.00**
System Development Fees	$ 10,320.00
Remaining Balance	***$ 1,194,930.00***

System Development, Operations, and Engineering have met with EHT on moving the project forward. In June, System Development, Operations, and Engineering met with

EHT to discuss the location of the new Elevated Plant 8. JCSUD has recruited a realtor to help approach the current property owners. Easement research has been completed for the project, allowing EHT to begin to work on engineer drawings for the project.

In August, System Development met with EHT regarding the project. Plans are currently at 30%. JCSUD has been requested to try and obtain temporary construction easements along the project route. System Development sent the temporary easement letters fout in late September.

Finance and System Development will continue to work with Ben Rosenberg (U.S. Capital Advisors LLC) on the financial bonding and plans.

JCSUD received the TCEQ administratively completed notification in September and the first draft of the Preliminary Official Statement and Notice of Sale.

EHT has stated that they will be presenting the final design review to the District in October. Throughout the month, staff will continue to work through the preliminary official statement and notice of sale document, plans, and land acquisition

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).

PLANT 13

In the past year, Pressure Plane 13 has seen significant growth from developments.

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.

In early July, System Development began to see hydraulic analyses return with the need for additional capacity in pressure plane 13. With these statements, the District Engineer requested a Technical Memorandum (TM) regarding the pressure plane needs.

On August 31st, System Development and the District Engineer received the Technical Memorandum (TM) from EHT regarding the Plant 13 capacity needs.

Within the 18-page TM, EHT has provided a few options that are recommended as the path forward. With the amount of information presented, System Development along with the District Engineer will be looking at the best option for the District to move forward. Once this has been determined, staff will work on a Contribution In Aid Of Construction (CIAOC) agreement, similar to the Plant 8 CIAOC.

Staff hopes to bring the CIAOC forward to the Board in November for consideration.

SKYLINE DRIVE LOA

On August 25th, the Water Operations Manager along with 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, System Development and Operations have been working on a report to present the staff findings of the Landowners Association.

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 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 October, staff will continue to gather 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 called 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.

Per email from EHT, we should anticipate having the wastewater master plan in October.

EMERGENCY CONNECTIONS

WESTLAKE VILLAGE MHP

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

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, the property owners have reached back out inquiring about an emergency connection with JCSUD.

In July, System Development has been working 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

In mid-2020, Operations and System Development began working with Luci Dunn with EHT on the Risk Assessment and Emergency Response report.

This report is required by the Environmental Protection Agency (EPA) for all community water systems that serve more than 3300 people and must be conducted every five years. This assessment is part of the 2018 America's Water Infrastructures Act (AWIA).

Per the population that JCSUD serves, the Risk Assessment report was due by December 31, 2020.

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

The Emergency Response Plan is due six months from the date the Risk Assessment was certified, giving JCSUD a deadline of June 21, 2021.

Mrs. Dunn has been communicating with Johnson County Emergency Management department since January '21. Per her request, the County submitted the table of contents from the County's TDEM state-formatted Emergency Operations Plan. Mrs. Dunn has been working on the Draft emergency response plan.

Operations and System Development met with Luci Dunn (EHT) on March 15th. The discussion ensured the emergency response report encompasses the issues brought forward by the recent winter storm.

Operations and System Development worked with EHT to wrap up the emergency response plan for submittal to the EPA in April and May.

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

With the Emergency Response Plan certification, JCSUD has completed all necessary reports for EPA compliance.

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 has begun to work with Jacobs and Martin on a review of each plant site to determine the needed infrastructure for generators.

WHOLESALE CONNECTIONS

MOUNTAIN PEAK SPECIAL UTILITY DISTRICT

System Development, Operations, and the General Manager have worked on a wholesale contract with Mountain Peak Special Utility District (MPSUD).

In May 2020, JCSUD staff began working with MPSUD and Childress Engineers to investigate the potential of cost-sharing in the transmission line(s) or a wholesale contract.

In September 2020, JCSUD staff had a virtual meeting with Childress Engineers regarding the project and the next steps moving forward.

On October 7, 2020, Mountain Peak SUD, Childress Engineers, the City of Mansfield, and Kimley-Horn further discussed the potential connection.

Two options were presented:

- Option 1 would require a line to run along FM 2738 from the 30-inch transmission line to HWY 67. This line would be shared in cost between Mountain Peak and JCSUD. Mountain Peak would then be responsible for running a line from HWY 67 to their plant site.
- Option 2 would require Mountain Peak to run a water line to JCSUD Plant 27 site. JCSUD would allow a take point at this location, making Mountain Peak a wholesale customer of JCSUD.

JCSUD is actively investigating both options.

A Letter of Intent (LOI) was sent to Mountain Peak on October 30, 2020.

In December, Mountain Peak SUD stated that they would like to move forward with Option 1 and begin working with their Board on the LOI.

JCSUD received the Letter of Intent from Mountain Peak SUD on April 16, 2021.

EHT completed in early June, a technical memorandum (hydraulic analysis) for the line from JCSUD transmission line to the intersection of FM 2738 and HWY 67 (MPSUD take point) and looking at the original route for Plant 16.

Based on the cost estimates, the original route for Plant 16 was the best financial option for both entities.

JCSUD staff met with Mountain Peak on June 16th to discuss the path moving forward.

Transportation and Municipal Engineers (TME) previously had plans prepared for the Plant 16 project. In June, staff met with Ronald Robinson (TME) in revising existing plans from an 8-inch to a 16-inch waterline. TME will begin working on revising plans.

In July, System Development worked with Finance and NewGen on wholesale rates.

In August, staff worked with NewGen and Finance to finalize the wholesale cost and a draft agreement for NewGen and Mountain Peak's review.

System Development has received plans for review from Transportation and Municipal Engineers. While reviewing plans a few questions came about on the route and all needed easements. The easement analyst is working on acquiring the necessary easement. Childress Engineers has been working on the Mountain Peak take point location.

We will all continue to work on the project and work with TME, City of Mansfield and Childress Engineers (Mountain Peak Sud Engineer) on take point locations, plans, and capacity needs.

CAPACITY

MANSFIELD

JCSUD staff will continue to have capacity conversations with the City of Mansfield.

CCN

MANSFIELD

In the 2009 Agreement for Treated Water between JCSUD and the City of Mansfield, a recital was made that the "Parties enter into a mutually satisfactory agreement by means of which Mansfield would be granted dual service rights within the portion of JCSUD's CCN service area which is in common with the existing City of Mansfield ETJ."

In October, Mansfield began to work with Freese and Nichols in completing the PUC/TCEQ application for dual service within the 2009 ETJ boundary of Mansfield.

On November 2, 2020, JCSUD staff met via zoom to discuss the proposed dual CCN map.

System Development investigated the proposed dual CCN area with what we have on record for the City of Mansfield 2009 ETJ boundary line. The map presented by Freese and Nichols matches our JCSUD records.

Moving forward, Freese and Nichols will apply to the PUC/TCEQ to amend the CCN. They will also notify landowners with greater than 25 acres to allow for voluntary opt out of the CCN request.

JCSUD has not heard anything more from Mansfield on this matter. The PUC does not show the city has filed an application.

WASTEWATER CCN

In a special called meeting on February 4th, EHT presented an option in assisting and supporting the District in a Wastewater CCN expansion application to the PUC.

This application was presented as a CCN that would overlay the existing JCSUD Water CCN.

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

On August 3rd, it was brought to the District's attention that the PUC will no longer allow what is called a "land grab" for CCN. The PUC also now requires that any additional expansion has to show that the developments are the ones paying for the expansion.

With this newly discovered information, the District would have to allow one development at a time to come into the Wastewater CCN.

This no longer aligns with the vision of overlaying the Water CCN with a Wastewater CCN, therefore the District has opted to cancel Work Order No. 8 with EHT in regards to the Wastewater CCN Expansion.

NORTH WEST JCSUD CCN- ROCK CREEK TRACT

This decertification has been completed, and stranded cost has been received.

This decertification is on the northern end of JCSUD's CCN in Tarrant County. The property is an 832.85-acre tract that does not have a meter or waterlines on the property. There is a six-inch waterline on the east side of W Cleburne Rd.

The stranded cost was applied to the Plant 8-CIAOC.

This decertification request comes from the Pape-Dawson for a 143.9-acre tract.

This property has an inactive meter, an empty tap, and a six-inch waterline installed on the west and south side of the property.

The request comes as offsite infrastructure will be needed to be installed on the JCSUD system. The City of Fort Worth has a master plan project currently in this area and will be supplying wastewater to the Sewell development.

System Development and Finance have been working with NewGen through Stranded Cost evaluations through July.

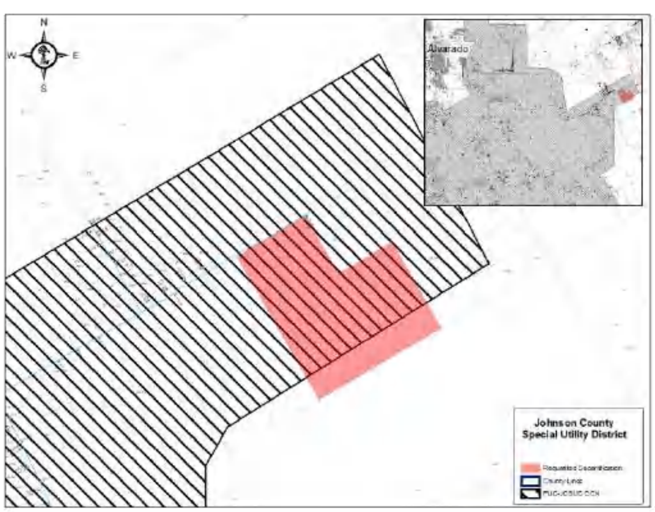
The District's Attorney has been working with staff on this decertification request.

A decertification request comes from Legacy Housing Corporation for a 91.52-acre tract. This property has an inactive meter as well as a four-inch waterline on the north side of the property.

The request comes, as offsite infrastructure will be needed to be installed on the JCSUD system to supply water to the development. The developer would like to allow Mountain Peak SUD to service the property, as the developments offsite with Mountain Peak SUD is much less than that of JCSUD's, per the analysis completed in 2019.

System Development staff has been working with EHT on a new hydraulic analysis that is ran to compare the same number of lots proposed to MPSUD.

JCSUD has received the analysis for this development. JCSUD is not interested in releasing this development to Mountain Peak SUD at this time.



EAST JCSUD CCN-BANKSTON ESTATES

A decertification request comes from Bankston Fourth Family LTD for 24.5-acre tract.

This property does not have infrastructure on it. The nearest waterline is a four-inch waterline approximately 800 feet to the south of the property.

Part of the development is within JCSUD CCN and part within Mountain Peak SUD. The developer would like to allow Mountain Peak SUD to service the property, as the Mountain Peak SUD has waterlines within the vicinity that can service the entire development.

System Development received a hydraulic analysis from EHT in June and will work up a letter stating that JCSUD does not have an issue with Mountain Peak servicing this development.

The Easement Analyst researched two (2) projects (3 properties) in September.

2-Preliminary Plats/Replats

Project	No. of Properties	Research For:
Vaughn Addition	2	Plat
DeVault Estates	1	Plat

WINTER STORM URI

Johnson County Special Utility District received 6 customer complaints from the Public Utility Commission (PUC) during Winter Storm Uri.

The complaints were in general about the statement that water pressure was to be restored on the approximate date of Wednesday, February 24th. The complaints also stated that JCSUD did not communicate the outage.

On March 10th, a Memorandum was sent to the PUC regarding all 6 complaints.

On March 31st, JCSUD received an email from the PUC stating that all customer files had been closed by the Customer Protection Division of the PUC.

No other complaints have been filed/received from the PUC regarding Winter Storm Uri.

Water Operations

Monthly Report

Tyler Lyles **September 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.

September

- There is one more meter left to change out at the Family Medicine in Joshua. We are having to cut the concrete parking lot to be able to downsize this meter to a 1". It has taken some more coordination to get done and will be completed mid-October
- We have started contacting the businesses that have the larger compound meters to start coordinating what days we can replace these meters. All meter changeout work orders have been created. We anticipate beginning the changes in mid-October.

Water Loss

Water loss can be a significant financial burden on any water system and for the JCSUD Water Operations department, water loss is an evergrowing concern. With an abundance of research into calculation methods and loss audits that have worked for other water districts/municipalities, we are challenging ourselves daily to follow in the footsteps of those who have greatly lessened their loss percentages. For September, our overall loss percentage was at 9.78%. The amount of production for September was 226 million with 22.5 million in water loss, compared to last month at 215 million of production and 45 million of loss. We found several leaks on plant 18 during the month of September. It was estimated that these leaks contributed to 84% of the loss on this plane. We have continued to drive through our high loss pressure planes to find leaks. Currently we are working on an approach to locate active leaks via a thermal imaging mounted drone. With this drone, we will be able to detect changes in the surface temperature that would be indicative of a possible water leak.

Plant 8

When we ran our end of the month reports to calculate the water loss it showed we had a negative water loss result for PP 8. We verified the production numbers and the consumption reports and found no apparent discrepancies. We are checking all significant valve locations as well to make sure we have no open interconnects that would contribute to the negative loss.

SAMCO

For the 2022 budget, we will be proposing to use 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. They have estimated it will 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 will be having SL-serco perform a water loss investigation by reviewing our AMI reading process and data validation. During this investigation they will also assess production vs consumption instead of current production vs sales. At the end of their validation, we will have a more accurate understanding of what our real losses are. We anticipate them starting this investigation by the end of October.

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				1141.81
GROUNDWATER	52.42	47.96	45.86	51.93	47.89	50.72	55.79	60.75	70.11				483.43
TRANSMISSION WHOLESALE	12.57	12.35	16.67	22.80	20.26	18.83	21.36	22.98	24.63				172.45
Total System Input - Production (MG)	**143.05**	**127.04**	**153.70**	**137.42**	**144.96**	**135.20**	**169.93**	**215.15**	**226.34**	**-**	**-**	**-**	**1452.79**
Corrected System Input Production Metering - 99%	**144.49**	**128.32**	**155.25**	**138.81**	**146.43**	**136.56**	**171.65**	**217.33**	**228.63**	**-**	**-**	**-**	**1467.47**
AUTHORIZED CONSUMPTION:													
Billed Metered-Water	109.06	95.45	117.40	104.08	115.29	116.47	140.72	166.37	200.18				1165.02
Billed Metered-Fire Hydrants	0.79	0.70	0.81	0.67	0.54	0.47	1.01	2.99	4.23				12.19
Unbilled Metered - Inactive to Active Adj.	3.67	0.00	0.31	0.00	0.58	-							4.56
Unbilled Unmetered- Pct. Usage, & Fire (0.60% x Line 1 per AWWA M36)	0.87	0.77	0.93	0.83	0.81	0.92	1.15	1.43	1.51	-	-	-	9.22
Unbilled Unmetered - Flushing	1.08	2.08	0.76	0.67	0.64	1.05	0.46	0.97	0.34				8.07
TOTAL AUTHORIZED CONSUMPTION:	**115.46**	**98.99**	**120.22**	**106.25**	**117.86**	**118.91**	**143.34**	**171.76**	**206.26**	**-**	**-**	**-**	**1199.06**
WATER LOSSES: (line 1 - line 7)	**29.03**	**29.33**	**35.03**	**32.56**	**28.57**	**17.65**	**28.31**	**45.56**	**22.37**	**-**	**-**	**-**	**268.41**
APPARENT LOSSES:													
Customer Metering Accuracy - 98% ((line 2+3) / 98%) - (line 2+3)	2.24	1.96	2.41	2.14	2.36	2.39	2.89	3.46	4.17	-	-	-	24.02
Systematic Data Handling Discrepancy (Line 2 + Line 3) x .25% per AWWA M36)	0.27	0.24	0.30	0.26	0.29	0.29	0.35	0.42	0.51	-	-	-	2.94
Unauthorized Consumption (Line 1 x .25% per TWDB)	0.36	0.32	0.39	0.35	0.37	0.34	0.43	0.54	0.57	-	-	-	3.67
TOTAL APPARENT LOSSES:	**2.88**	**2.52**	**3.10**	**2.75**	**3.02**	**3.02**	**3.68**	**4.42**	**5.25**	**-**	**-**	**-**	**30.64**
REAL LOSSES:													
Reported Breaks and Leaks	6.95	9.06	1.79	3.87	2.52	6.17	5.36	4.00	6.37	1.71	2.60	12.31	62.69
Unreported Loss (Line 1 - 7 - 12 - 13)	19.20	17.75	30.15	25.94	23.03	8.47	19.27	37.14	10.75	(1.71)	(2.60)	(12.31)	175.08
TOTAL REAL LOSSES: (line 13 + line 14)	**26.15**	**26.81**	**31.93**	**29.81**	**25.55**	**14.63**	**24.64**	**41.14**	**17.12**	**-**	**-**	**-**	**237.77**
Total Water Loss (line 8 / line 1)	**20.09%**	**22.86%**	**22.56%**	**23.45%**	**19.51%**	**12.93%**	**16.49%**	**20.97%**	**9.78%**	**#DIV/0!**	**#DIV/0!**	**#DIV/0!**	**18.29%**
Current Water Loss (Rolling 12 Mths)	**18.53%**	**17.99%**	**17.11%**	**16.49%**	**15.61%**	**15.21%**	**15.14%**	**15.68%**	**16.53%**	**16.45%**	**17.80%**	**18.67%**	
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.

With the loss of Jon Seawright, James Todd was taken out of Water Quality and was placed over AMI. Brian Pollock was moved to Water Quality to replace James Todd.

Customer Service Inspections (CSI)

Year to date, there have been 501 CSIs completed. There are 346 that are on the books as open. A portion of these were initiated in 2020 but have not been turned in yet as needed. There are 795 CSIs, down from 1458 last month, from prior to 2020 that will continue to be sorted through to determine a status.

Backflow Tests

Currently there are 1146 annual backflow inspections with a due date within 2021.

- 966 have been tested
- 180 have not been tested. Of these there are 88 past due and 92 that are not past their due date yet.

Leaks

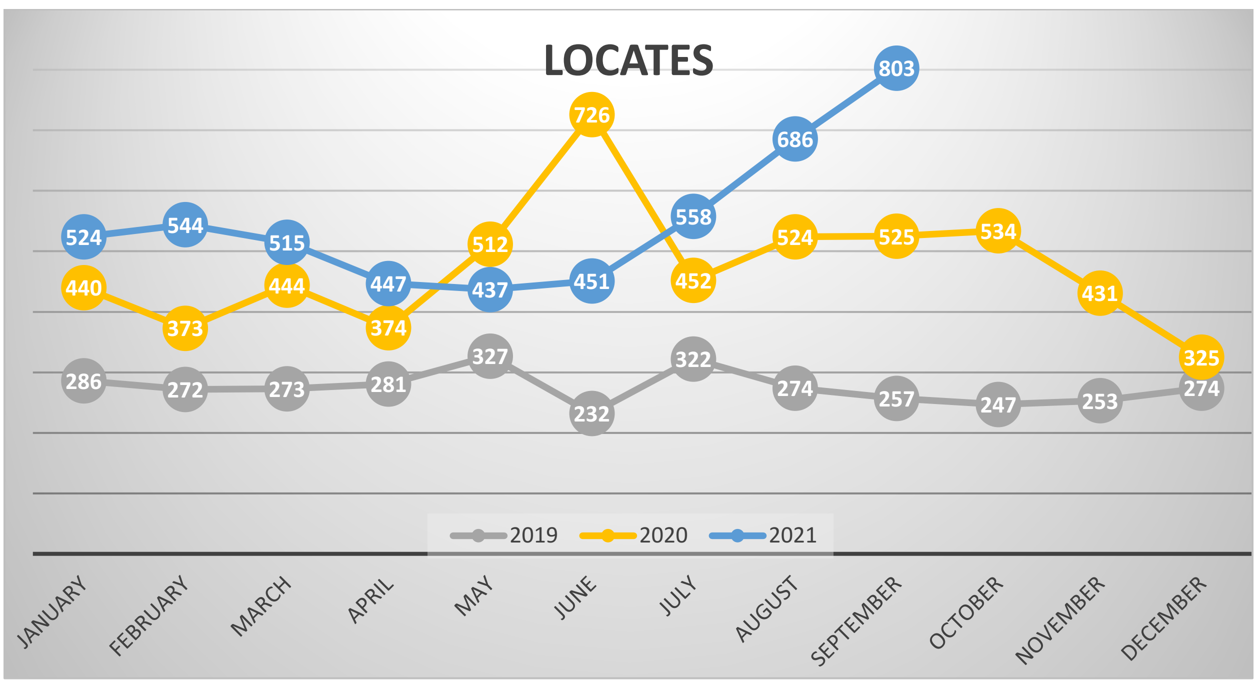
The summer months typically bring an uptick in main line repairs for the water operators. There were 46 leaks repaired in September compared to last month with 39 repaired. There are 16 leaks currently outstanding, with the oldest leak on the books being from late August of this year. The leaks for September contributed to a little over 6 million gallons of water loss.

Taps and Bores

By the end of September, the water operators had completed two (2) bores, six (6) short taps, fifty-five (55) resets and three (3) meter upsizes.

Line Locates

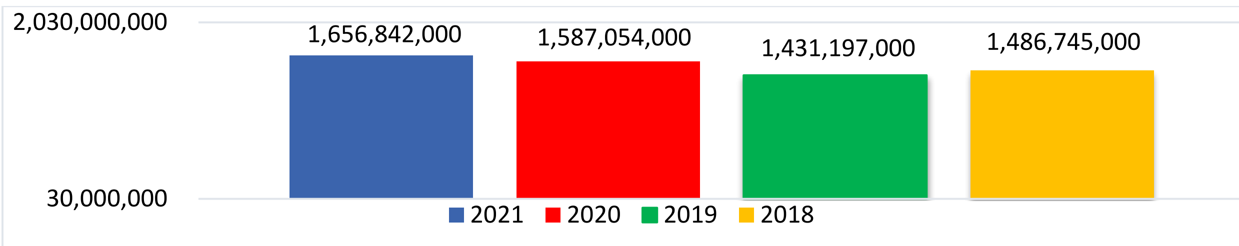
The amount of locates that are being requested for the month have continued to climb. For September we had a total of 803, up from 686 in August. There are still a lot of sub-contractors in the area installing gas lines and overhead telecommunications that have contributed to the increase.



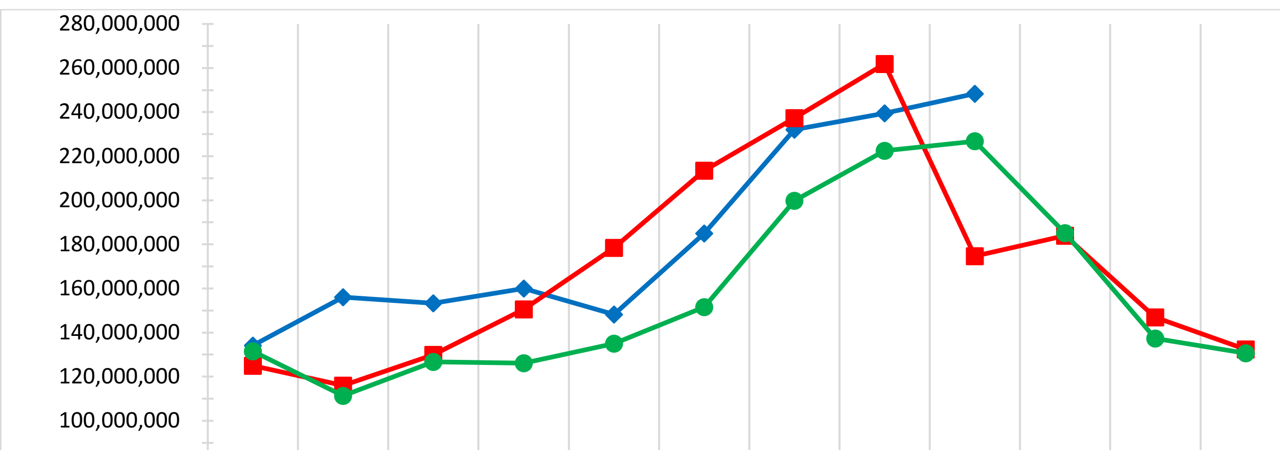
Water Production

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 September, there was 32 million gallons of surface water pumped from PUA and 147 million from Mansfield, compared to last month at 26 million and 144 million respectively. Additionally, there was 67.5 million gallons of groundwater pumped for September, bringing the total amount of water produced in September to 248 million gallons. Year to date, we have produced 1.65 billion gallons, around 69 million more than where we were at this time last year.

Total Gallons to Date



Water Production Monthly Trend



	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC
2021	134,14	156,10	153,34	160,04	148,23	185,03	232,09	239,46	248,37			
2020	125,02	115,99	129,91	150,53	178,41	213,39	237,24	261,88	174,63	183,96	146,83	132,38
2019	131,44	111,33	126,67	126,11	135,03	151,55	199,74	222,52	226,76	185,15	137,36	130,67

TCEQ

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
- We will be taking these samples within the first couple weeks in October

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.

Projects

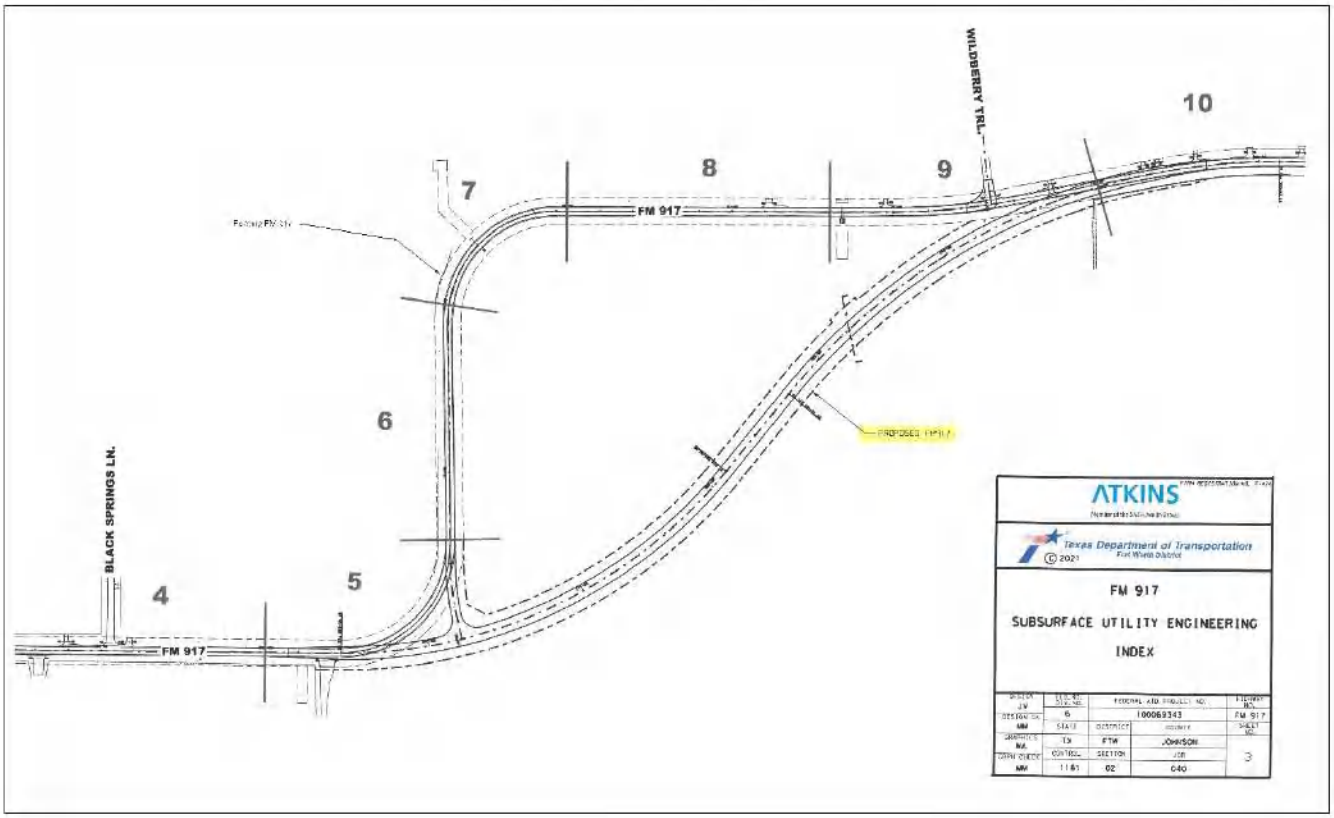
Currently, Water Operations is overseeing several projects in various portions of the system. The Water Superintendent is directly tasked with overseeing these projects.

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.



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.

- As of the end of July the contractor had successfully pushed the casing across Cr 1205 and Cr 310A. The bore and casing for Fox Run should be completed by the second week of August.
- By the end of August, all of the pipe had been laid and the testing had been completed.
- In September, we anticipate completing the tie-ins necessary to abandon the old crossings

- At the end of September, all the tie-ins had been completed. By mid-October we anticipate having a walkthrough completed
- By the end of September, all of the pipe and quantities had been completed. The contractor is finishing their clean-up and should be requesting a walkthrough in mid October.

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. All the crossings that are in conflict should be completed by mid-November.

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. Danny Armstrong was tasked with being the Water Superintendent and an additional change placed Brian Pollock within water quality.

- In August, Tanner Roten was hired on as a Water Operator 1, along with Russ Morrison as a water operator/line locater.
- We currently have four (4) vacant positions in water operations

JCSUD

WATER LOSS

SEPTEMBER 2021

STANDARD OPERATING PROCEDURES

FOR

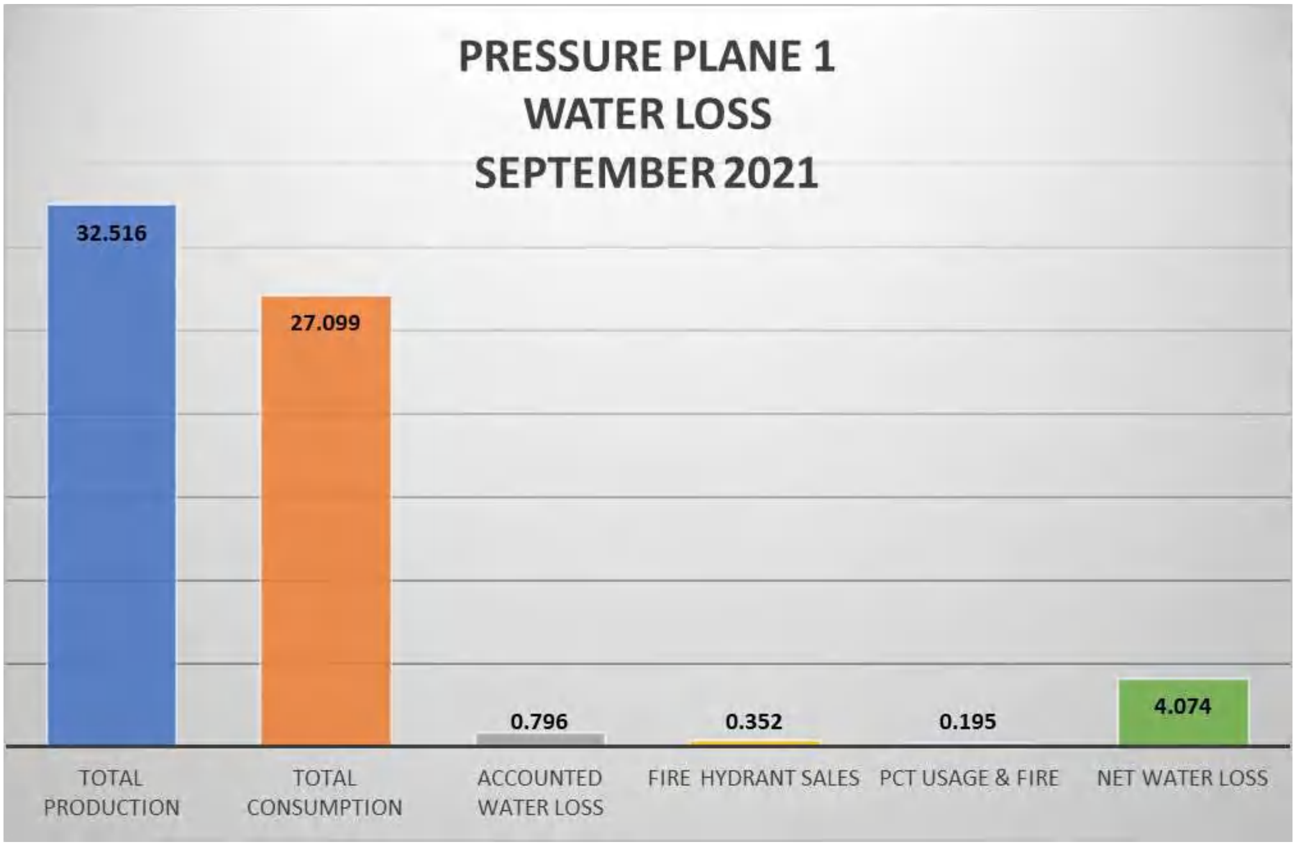
WATER LOSS MANAGEMENT

Water loss management, including leak detection methodologies are key to effectively reducing overall water loss for Johnson County Special Utility District (JCSUD). This Standard Operation Procedure (SOP) manual is designed to address the criteria JCSUD will use in managing water loss.

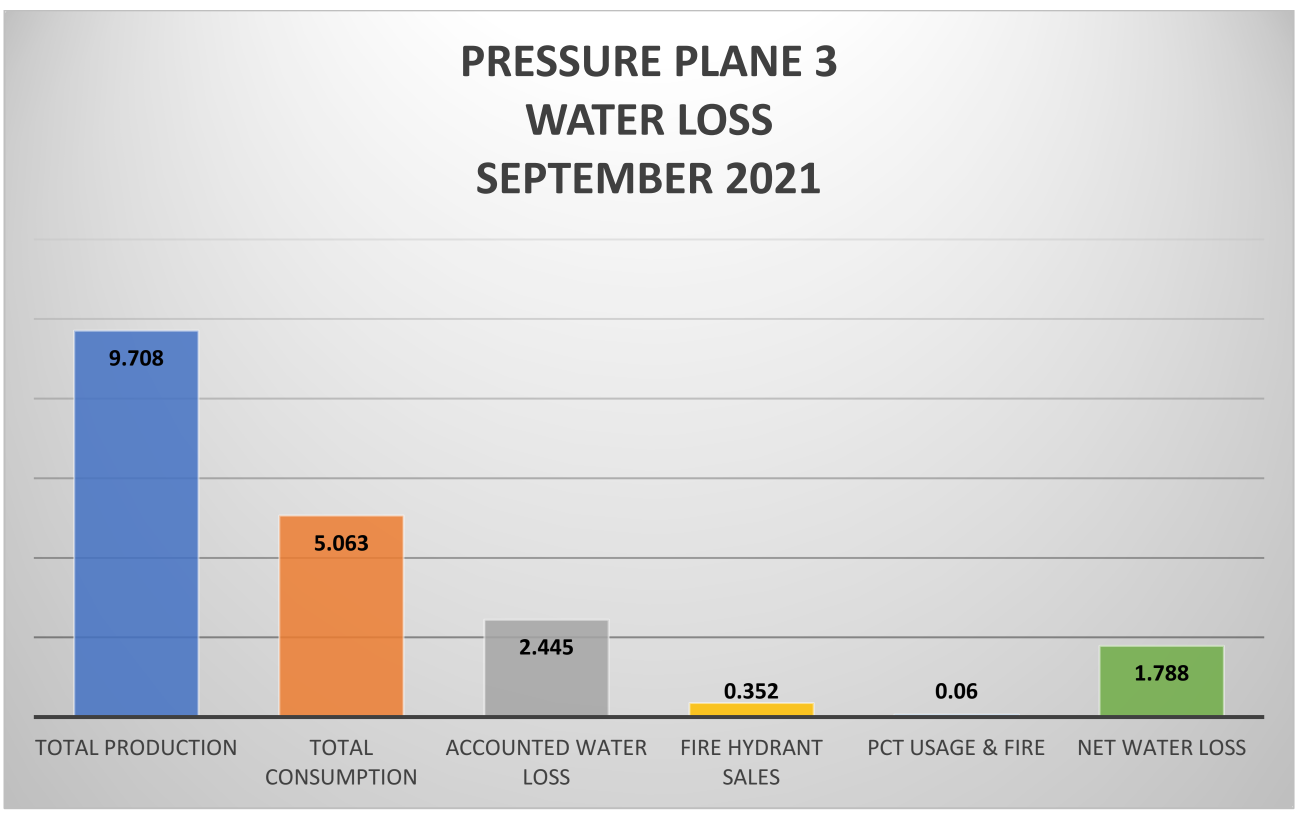
1. JCSUD staff will employ industry standard water audit and loss control procedures as part of an overall asset management strategy. Procedures to compile the annual water audit are already implemented by office staff. JCSUD will continue to use TWDB/AWWA methodology encapsulated in the current AWWA M36 manual to ensure continued accountability and efficient use of valuable resources.
    a. Review of AWWA water audit spreadsheet
        i. Pumped vs sold (volume) and (percentage)
        ii. Review of Nonrevenue water
        iii. Graph of "trailing 12 months" nonrevenue water
2. Staff will continue to evaluate the effectiveness of metering and metering systems, as well as billing, accounting and loss control programs. Staff will validate system data to strengthen the value of output from the water audit.
3. JCSUD will establish and execute a plan for ongoing and/or periodic proactive leak detection work to identify hidden, unreported leaks occurring in the distribution system. Documentation of findings and repair work orders will follow.
4. Monthly review of the following distribution assets;
    a. Valves in each pressure plane
    b. Monthly meter box leaks
    c. Monthly main line leaks
5. The goal is to minimize leakage from ruptured lines by repairing them within a reasonable time frame.
6. All customer accounts are to be metered and billed each month.
7. Customer meters will be tested for accuracy on a timely basis to ensure the highest level of accuracy and to reduce apparent losses. These test results will be compared to AWWA meter accuracy standards, (AWWA M6).
8. All production meters, whether they are supplied water meters or owned well meters. They shall be tested and compared to AWWA meter accuracy standards, (AWWA M6).

ORDER OF OPERATION

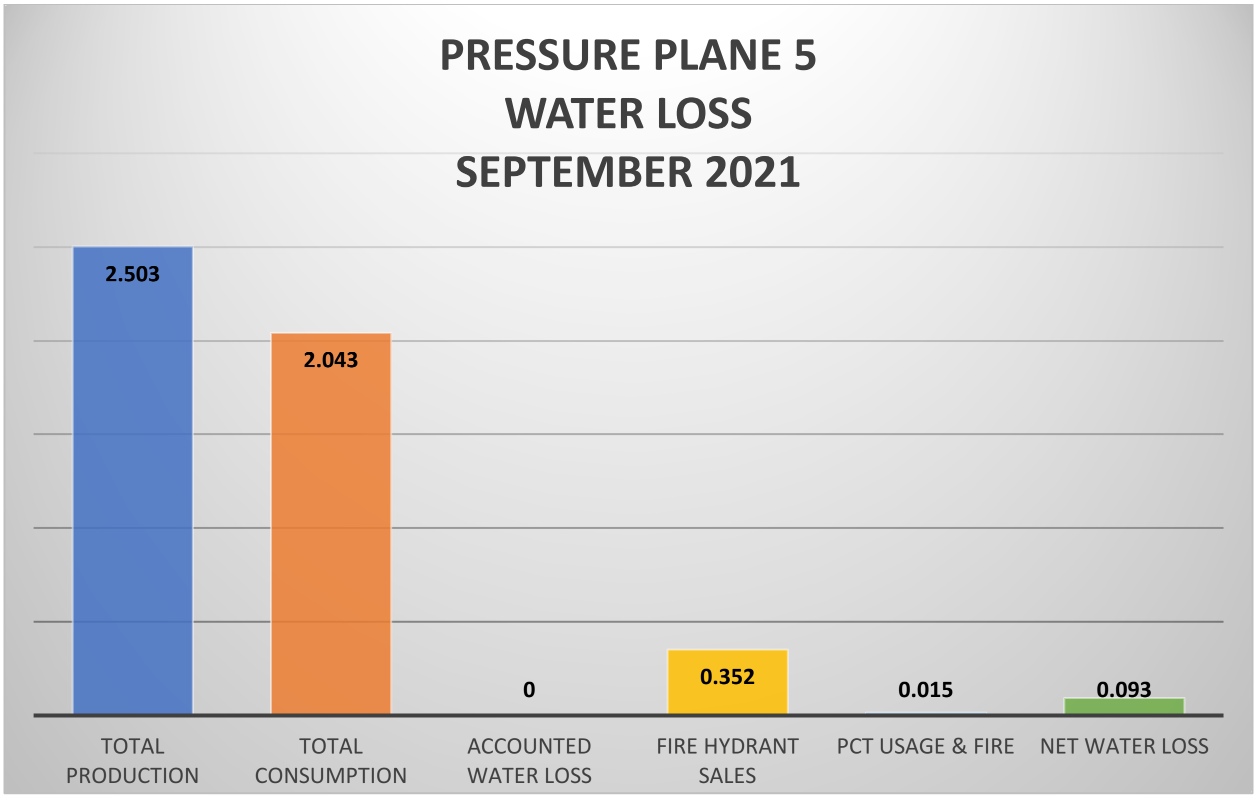
1. Verify all accounts on the map belong in the pressure plane.
2. Check to make sure the meter box leak list is up to date.
3. Check to make sure the main line leak list is up to date.
4. Update water lost due to leaks and water unaccounted for worksheet.
5. Verify with leak detection equipment significant valves are not bleeding thru.
6. Go into the field with leak detection equipment and start looking for leaks.

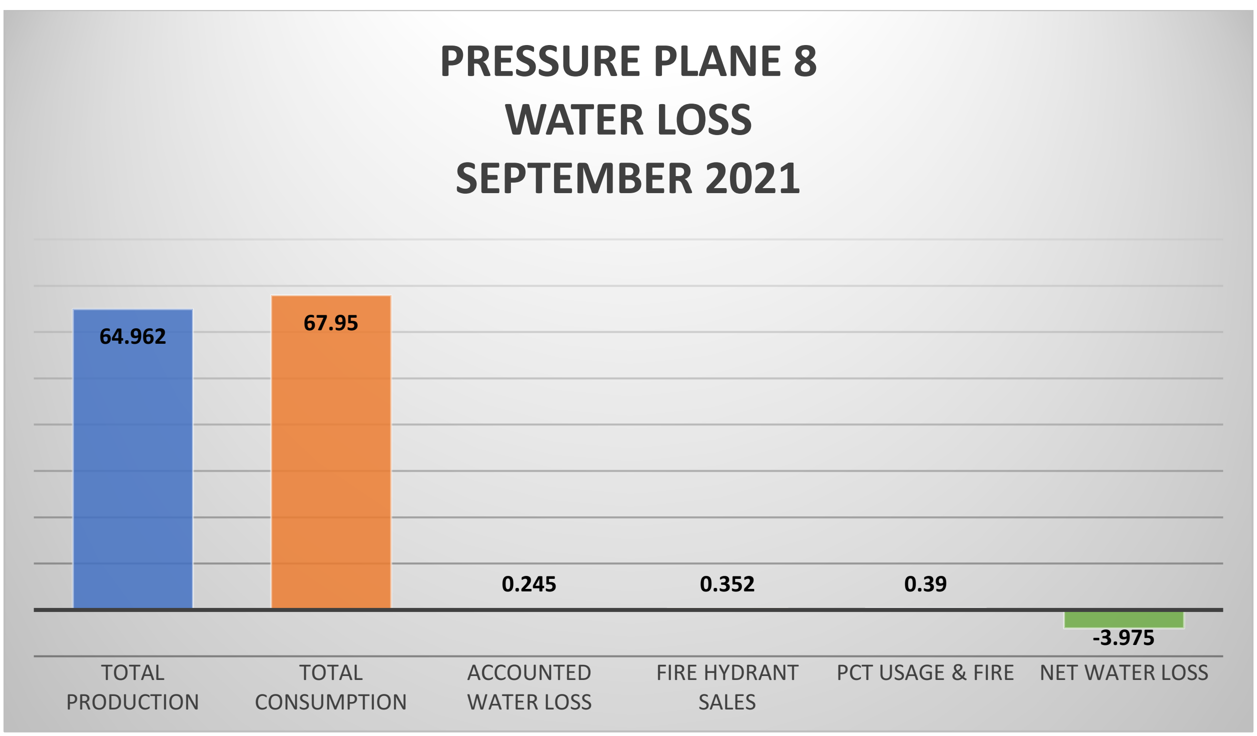


TOTAL LOSS FOR PP 1 796,483 GALLONS

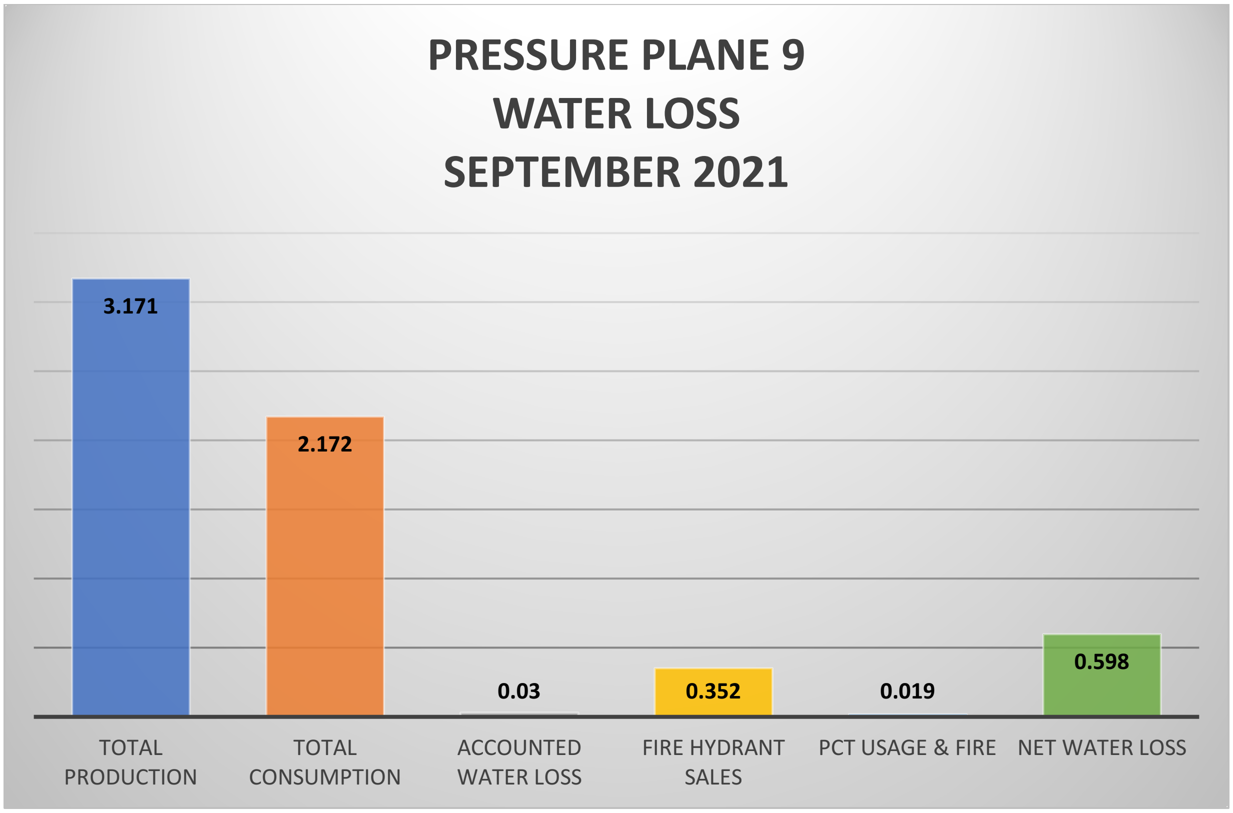


TOTAL LOSS FOR PP 3 2,445,450 GALLONS

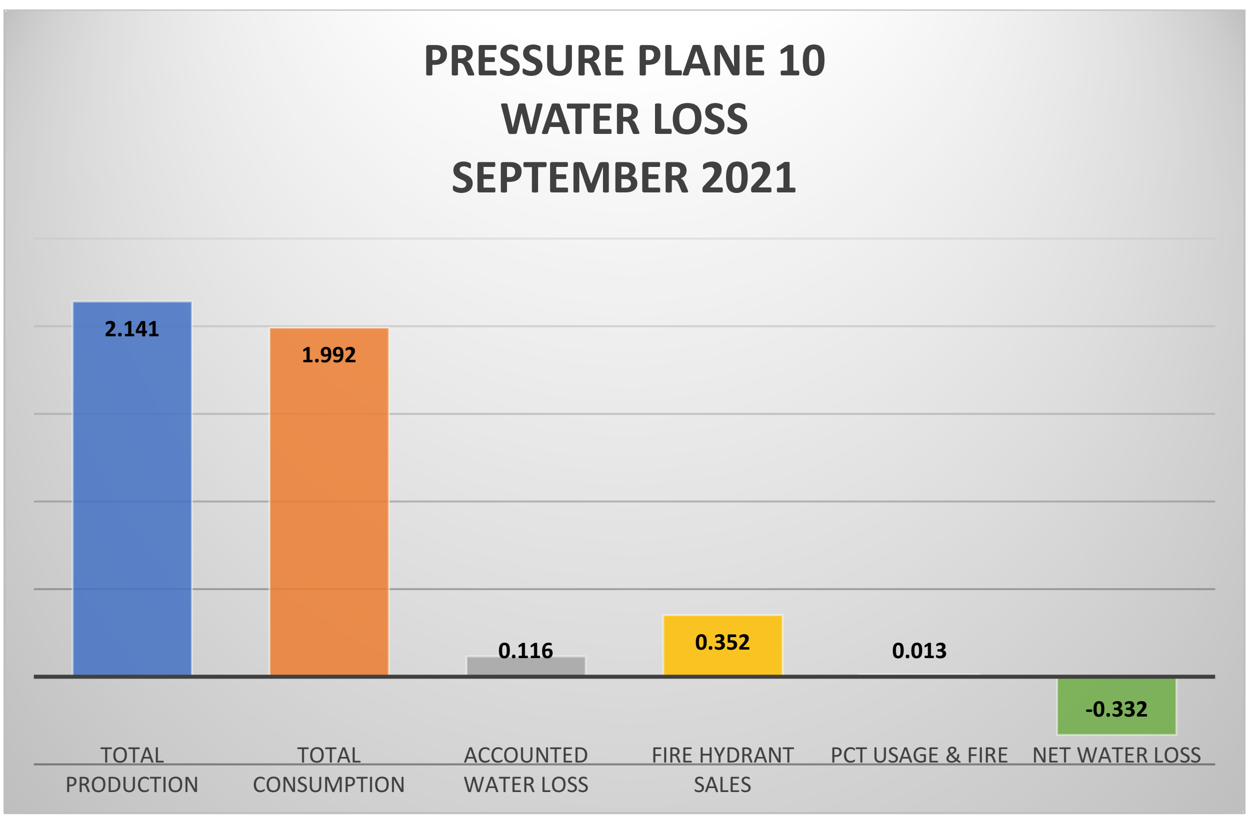




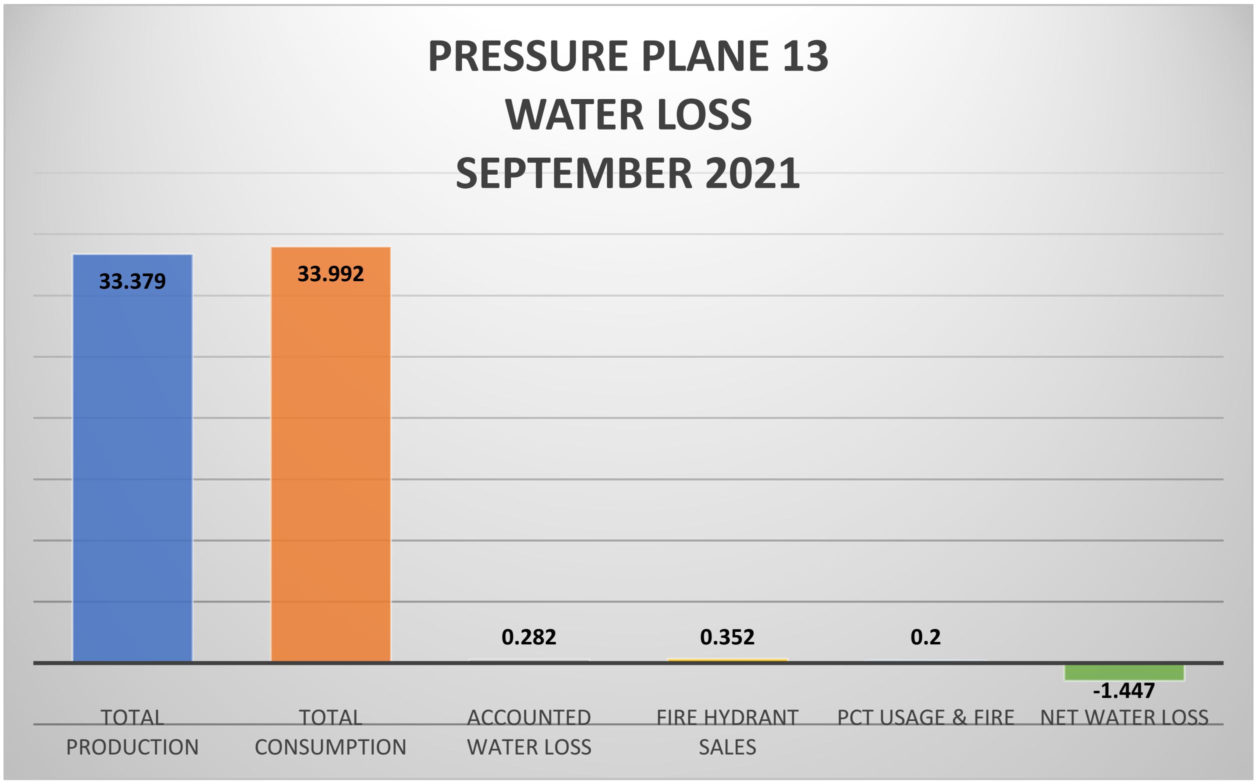
TOTAL LOSS FOR PP 8 244,738 GALLONS



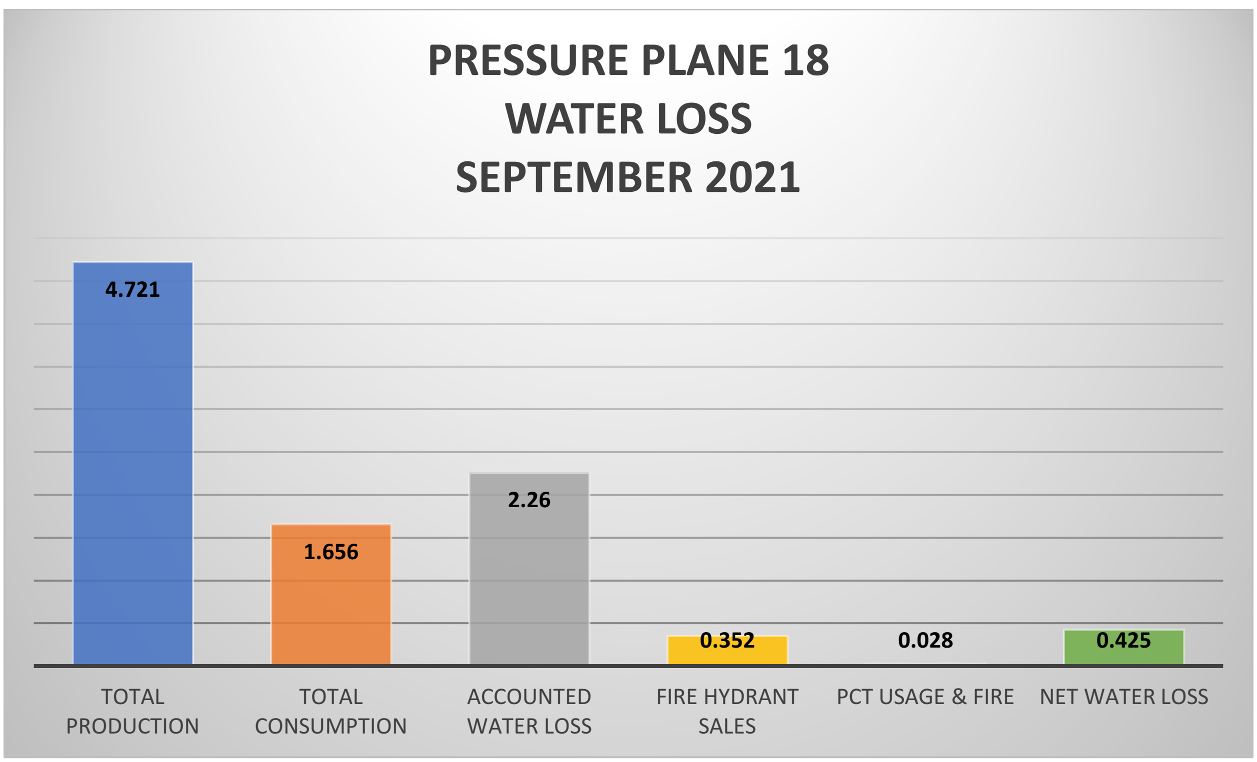
TOTAL LOSS FOR PP 9 30,380 GALLONS



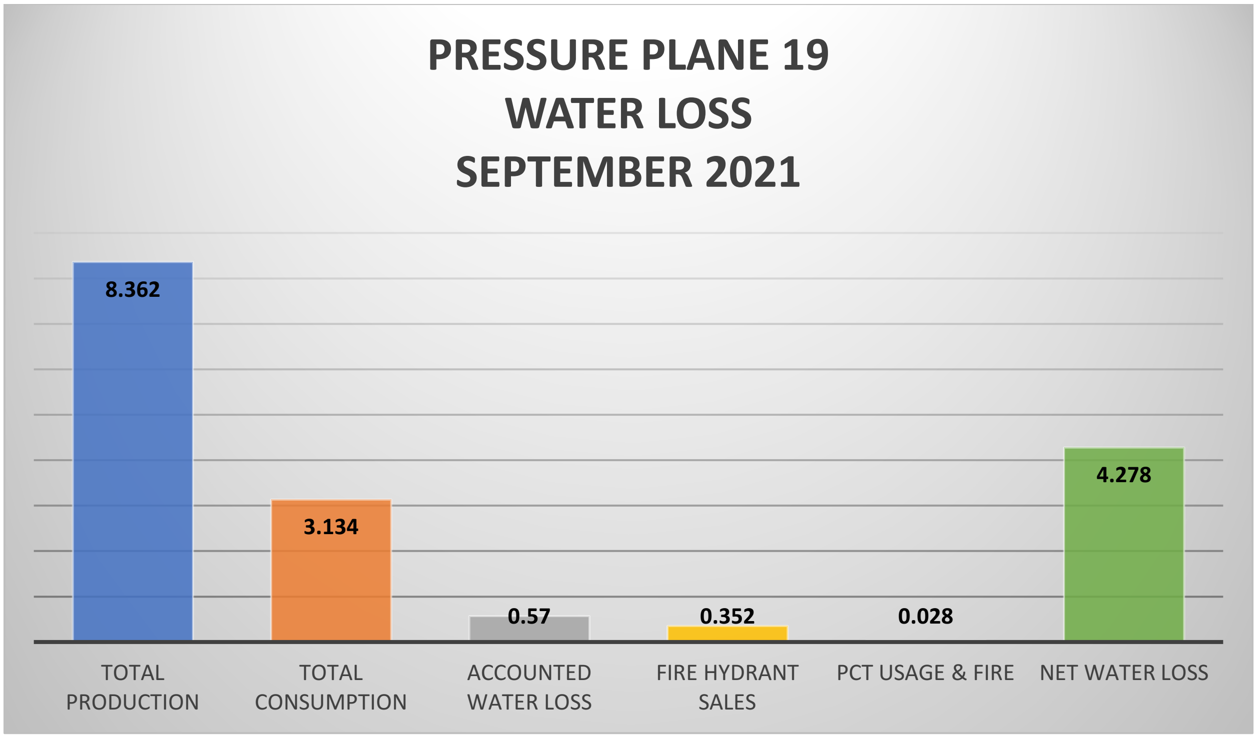
TOTAL LOSS FOR PP 10 116,169 GALLONS



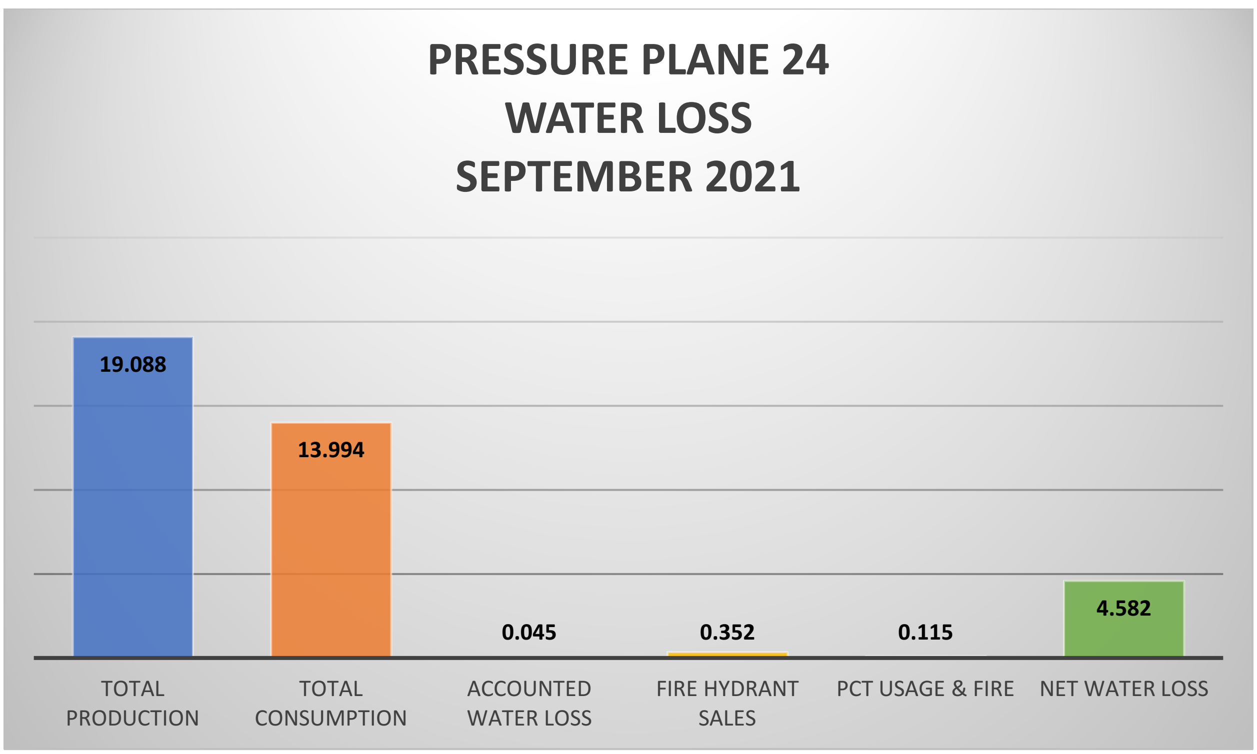
TOTAL LOSS FOR PP 13 281,986 Gallons



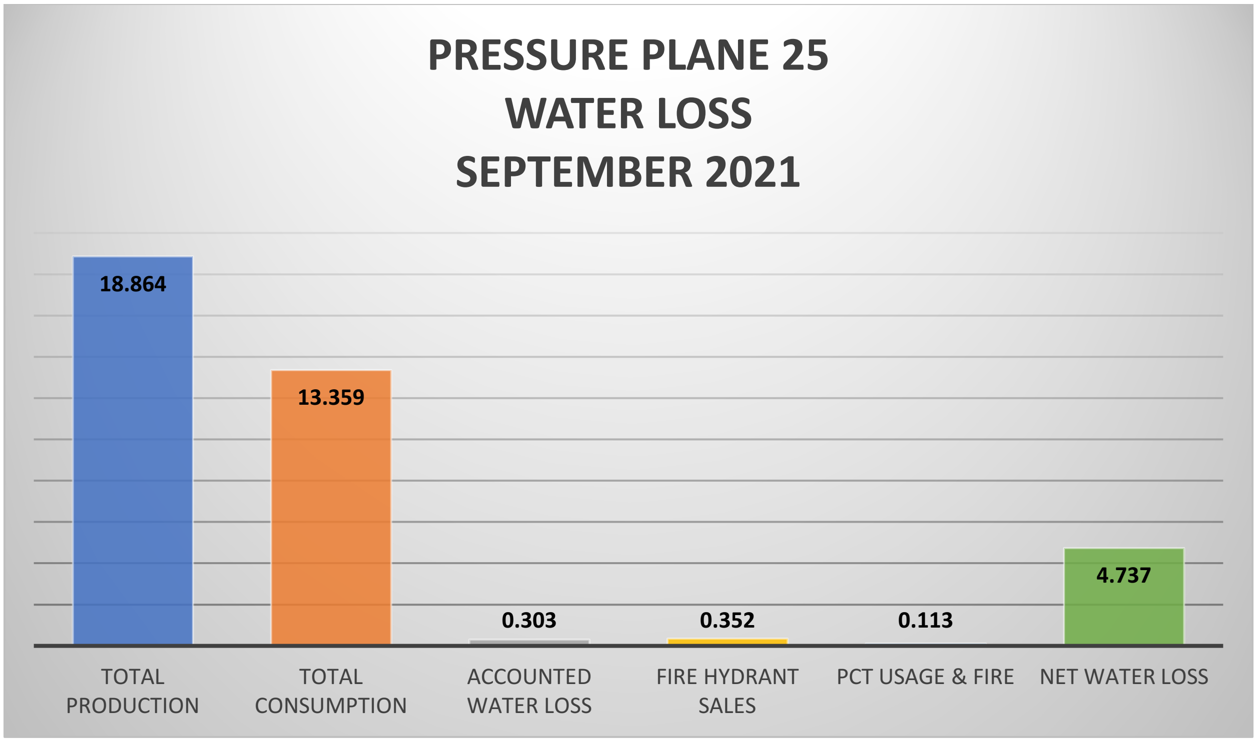
TOTAL LOSS FOR PP 18 2,262,110 GALLONS



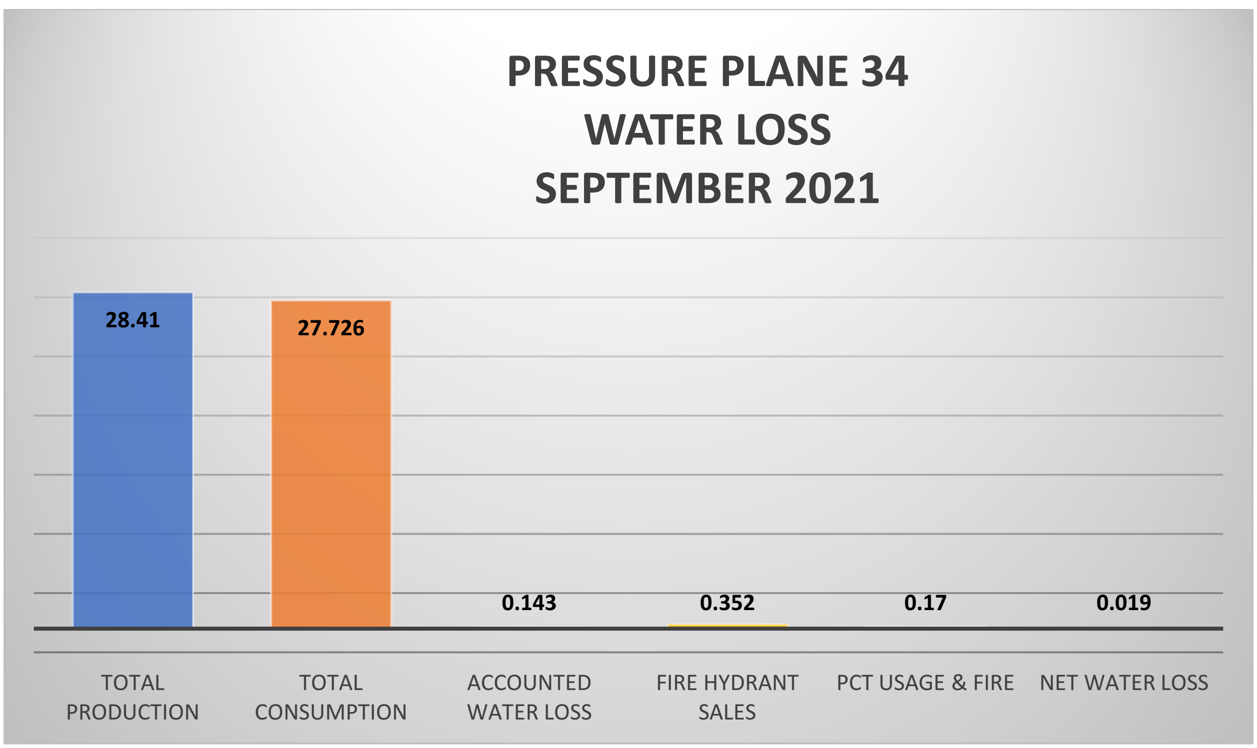
TOTAL LOSS FOR PP 19 570,442 GALLONS



TOTAL LOSS FOR PP 24 44,844 GALLONS



TOTAL LOSS FOR PP 25 303,047 GALLONS



TOTAL LOSS FOR PP 34 142,913 GALLONS

WASTEWATER OPERATIONS REPORT
October 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, 8 mechanical lift stations and a daily average flow of approximately .5 million gallons per day. The department consists of one Utility Crew Leader, two Utility Workers, and one Chief Operator for the wastewater plant.

Wastewater Plant

WW discharge permit renewal is complete. Final permit has been issued and should arrive in the upcoming weeks.

For the month of September, we processed 102.5 tons of sludge that converts to 7.12 dry metric tons, sludge was hauled for further disposal of by TAS environmental at a cost $9,493.85.

Head Works at Wastewater Plant

Industrial Vac Services is a company that JCSUD set up an account with, in case a situation arose that would require VAC services in the absents of our vac truck being down. Industrial Vac Services was called to pump out head lift station due to build up of a thick layer of scum on surface of wet well that was interfering with proper control of pumps and transducer. All work was completed and is functioning well.

Required Sampling for Wastewater Plant

We have started sampling according to our wastewater discharge permit this will save JCSUD $1000.00 per month. From time to time we will do extra sampling when needed for control purposes but will not be over sampling.

Vac Truck or Vac Trailer

Will need to be purchased for excavating utilities in the future and for sewer leaks and lift station failure. “The Vactor Impact” is a vac truck that is large enough to handle a lot of projects and does not require a CDL driver and will be utilized by the water and sewer dept. We have scheduled several demonstrations on various vac trailers and a smaller vac truck will demo later today and will have report on performance.

The VAC trailers that were demoed did not perform very well. I highly recommend the purchase of the the “IMPACT” Vac from Kinloch.