



**Regular Called Meeting of the Board of
Directors**

Edmond S Komandosky, President
Scott Ging, Vice President
Monica P Masters, Secretary/Treasurer
Allen R David, Director
Laine Holman, Director

LOWER BRUSHY CREEK WCID

Notice is hereby given for a regular called meeting of the Board of Directors of the Lower Brushy Creek WCID to be held on **Monday June 3, 2024 at 7:30 am** at the Greater Taylor Chamber of Commerce, 1519 North Main Street, Taylor, Texas 76574 for the purpose of considering the following agenda items. The Board of Directors will meet, consider, deliberate and may take action on all agenda items.

AGENDA

1. Welcome, Call to Order, and determination of a Quorum;
2. Citizens Communications - *an opportunity for the public to address the Board on agenda items or concerns not on the agenda (limited to 3 minutes each)*
3. Consider approval of Minutes for the *Regular Called Meeting Minutes of March 2024*
4. Consider approval of the Financial Reports
5. Consideration and possible action regarding the May 4, 2024 General Election
 - a. Statement of Officers administered to the re-elected Directors, and
 - b. Oath of Office administered to the newly re-elected Directors by Judge Rhonda Redden, Williamson County Justice of the Peace for Pct 4
6. Consideration and possible action to appoint Board Officers;
7. Consideration and possible approval regarding "Manual for Encroachment"
8. Consideration and possible action regarding "Manual for Operation and Maintenance".

9. Consideration and possible approval to file "Notice of Inundation Easements" for Sites 3, 4A, 25 and 30.

10. Agency Reports

11. Consideration and Discussion of the General Manager's Report and update

12. Executive Session as authorized by Section 551.072 (Deliberations regarding Real Property) of Chapter 551, Title 5 of the Texas Local Government Code: easements and land values associated with LBC Site 18 Upgrade Project;

13. Reconvene to open session to take action, if any, on matters discussed in the Executive Session;

14. Director's comments

15. Adjournment.

"The Lower Brushy Creek Water Control & Improvement District Board of Directors reserves the right to adjourn into executive session at any time during the meeting to discuss any of the matters listed above, as authorized by Texas Local Government Code Sections 551.071 (Consultation with Attorney), 551.072 (Deliberations regarding Real Property), 551.073 (Deliberations regarding Gifts and Donations), 551.074 (Personnel Matters), 551.076 (Deliberations regarding Security Devices), and 551.087 (Deliberations regarding Economic Development Negotiations)."

CERTIFICATION

I certify that a copy of the June 3, 2024 agenda of items to be considered by the Board of Directors of the Lower Brushy Creek WCID was posted on or before 5:00 pm on May 28, 2024

Sue Lilly

Sue Lilly
District Clerk

Minutes of the March 18, 2024
Meeting of the Board of Directors of the Lower Brushy Creek WCID

President Ed Komandosky called the Regular Meeting of the Board of Directors of the Lower Brushy Creek WCID to order at 7:30am on Monday March 18, 2024 and announced that a Quorum was present. Board members present included Vice President Scott Ging, Director Allen David and Director Laine Holman. Others present included, General Manager Jim Clarno, Communications Consultant Richard Stone, District Clerk Sue Lilly, Board Attorney Mark Schroeder, and Allen and Tyler Douthitt with Bott & Douthitt, PLLC.

There were no citizens communications.

General Manager, Jim Clarno, presented for consideration and approval the February 19, 2024 Regular Called Meeting Minutes. A motion was made by Director Allen David to approve the meeting minutes as presented. The motion was seconded by Director Laine Holman and approved by a vote of 4-0.

Clarno presented for consideration and approval of the Financial Account Register for February 2024. A motion was made by Vice President Scott Ging to approve the financial report as presented. The motion was seconded by Director David and approved by a vote of 4-0.

Clarno presented for consideration and approval of amendments to the following documents to include Bott and Douthitt, PLLC as the WCID's bookkeeper:

- (a) *Wilco Truth-In Taxation Information Request*: no action was taken.
- (b) *TexPool Resolution Authorizing Participation and (c) City National Bank ODFI Agreement*: A motion was made by Director Holman to accept the TexPool Resolution Authorizing Participation and City National Bank ODFI Agreement as presented. The motion was seconded by Director David and approved by a vote of 4-0.
- (d) *WCID Investment Policy*: A motion was made by Director Holman to accept the WCID Investment Policy as presented. The motion was seconded by Director Allen and approved by a vote of 4-0.
- (e) *WCID Purchasing and Payment Policy*: A motion was made by Vice President Ging to approve the WICD Purchasing and Payment Policy as presented. The motion was seconded by Director Allen and approved by a vote of 4-0.
- (f) *WCID Director Fees and Expense Reimbursement Policy*: A motion was made by Director Allen to approve the WCID Director Fees and Expense Reimbursement Policy as presented. The motion was second by Director Holman and approved by a vote of 4-0.

Clarno presented for consideration and discussion the following documents prepared by K Friese & Associates:

- (a) Manual for Encroachments and (b) Manual for operation and Maintenance of Dams. There were no actions taken.

There were no Agency Reports

Clarno presented the General Manager's Report and update. There were no actions taken.

There was no executive session necessary.

There were no other director's comments.

There being no further business, the meeting was adjourned without objection at 8:56am.

Respectfully submitted:

Monica P Masters/ Secretary

Lower Brushy Creek WCID

June 3, 2024

- Review Cash Activity Report, including Receipts and Expenditures
 - ☑ Action Items:
 - Review April 30, 2024 Financial Statements.

2024 Lower Brushy Creek WCID

Notes

Mar 18 Board Meeting
Jun 03 Board Meeting

| January | | | | | | |
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| November | | | | | | |
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| December | | | | | | |
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| 22 | 23 | 24 | 25 | 26 | 27 | 28 |
| 29 | 30 | 31 | | | | |

**Lower Brushy Creek WCID
Cash Activity Report
February 29, 2024 - June 3, 2024**

| | | | <u>City National Bank</u> |
|--|---|--------------------|---------------------------|
| | | | <u>Operating Account</u> |
| Reconciled Cash Balance - February 29, 2024 | | | \$ 28,989.30 |
| Subsequent Activity | | | (14,445.37) |
| <u>Vendor</u> | <u>Memo</u> | <u>Amount</u> | |
| Texpool Transfer to City National Bank | | 20,000.00 | |
| Clarno Consulting LLC | General Manager Services - March 2024 | (6,500.00) | |
| Ancira Strategic Partners LLP | Consulting Services - March 2024 | (1,000.00) | |
| RTS Connect | Consulting Services - March 2024 | (1,200.00) | |
| Clark L Jackson PC | Accounting Services - March 2024 | (400.00) | |
| Williamson Central Appraisal District | Appraisal Fees - Q2 2024 | (1,257.25) | |
| K Friese & Associates | Consulting Services - February 2024 | (4,154.05) | |
| Hejl & Schroeder, P.C. | Legal Services - December/January/February 2024 | (3,657.50) | |
| Greater Taylor Chamber of Commerce | Chamber Luncheon/Expo - February 2024 | (520.00) | |
| Lilly, Sue | District Clerk Services - February 2024 | (330.00) | |
| Ricahard Stone | Miscrosoft 360/Domain Name Reimbursement | (368.79) | |
| Heritage Office Suites | Rent - April 2024 | (1,028.00) | |
| Clarno Consulting LLC | General Manager Services - April 2024 | (6,500.00) | |
| Ancira Strategic Partners LLP | Consulting Services - March 2024 | (1,000.00) | |
| RTS Connect | Consulting Services - April 2024 | (1,200.00) | |
| Ross, Molina, Oliveros, PC | Legal Fees - February 2024 | (4,086.70) | |
| Clark L Jackson PC | Accounting Services - April 2024 | (800.00) | |
| Debit Card Purchase | Office Depot | (210.78) | |
| Debit Card Purchase | Taco Tex Y Miche | (33.49) | |
| Debit Card Purchase | Embassy Suites | (123.05) | |
| Debit Card Purchase | Apple.com | (75.76) | |
| Subtotal - Bookkeeper's Account | | <u>(14,445.37)</u> | |
| Reconciled Cash Balance - March 31, 2024 | | | 14,543.93 |
| Subsequent Activity | | | 24,245.59 |
| <u>Vendor</u> | <u>Memo</u> | <u>Amount</u> | |
| Texpool Transfer to City National Bank | | 30,000.00 | |
| Edmond Komandosky | Director Fees - Q2 2024 | (300.00) | |
| Monica Masters | Director Fees - Q2 2024 | (200.00) | |
| Scott Ging | Director Fees - Q2 2024 | (300.00) | |
| Laine Holman | Director Fees - Q2 2024 | (300.00) | |
| Allen Ray David | Director Fees - Q2 2024 | (300.00) | |
| Ancira Strategic Partners LLP | Consulting Services - May 2024 | (1,000.00) | |
| K Friese & Associates | Consulting Services - March 2024 | (2,521.18) | |
| Ross, Molina, Oliveros, PC | Legal Fees - March 2024 | (150.00) | |
| Lilly, Sue | District Clerk Services - March 2024 | (484.00) | |
| Debit Card Purchase | Public Storage | (39.00) | |
| Debit Card Purchase | Torchys | (37.18) | |
| Debit Card Purchase | Embassy Suites | (123.05) | |
| Total Bookkeeper's Account Expenditures | | <u>24,245.59</u> | |
| Reconciled Cash Balance - April 30, 2024 | | | 38,789.52 |
| Subsequent Activity | | | (16,603.18) |
| <u>Vendor</u> | <u>Memo</u> | <u>Amount</u> | |
| Texpool Transfer to City National Bank | | 95,000.00 | |
| Heritage Office Suites | Rent - May 2024 | (1,028.00) | |
| RTS Connect | Consulting Services - May 2024 | (1,200.00) | |
| Ancira Strategic Partners LLP | Consulting Services - May 2024 | (1,000.00) | |
| Clarno Consulting LLC | General Manager Services - 5/2024 | (6,500.00) | |
| Hejl & Schroeder, P.C. | March 2024 Legal Services | (1,375.00) | |
| K Friese & Associates | April 2024 Consulting Services | (5,525.58) | |
| Lilly, Sue | District Clerk Services - April 2024 | (374.00) | |
| Matthews & Freeland, LLP | Legal Services - March 2024 | (2,520.00) | |
| TAWS | Registration Cost - April 2024 Meeting | (400.00) | |
| United States Geological Survey | Data Collection Fees - 1/1/2024 - 3/31/2024 | (10,312.50) | |
| Matthews & Freeland, LLP | Legal Services - April 2024 | (6,320.00) | |
| Postmaster, Georgetown | PO Box Renewal - April 2024 | (216.00) | |
| Ross, Molina, Oliveros, PC | Legal Fees - April 2024 | (1,550.00) | |
| TerraSol, LLC | Herbicide/Fertilizer Application - April/May 2024 | (73,282.10) | |
| Total Bookkeeper's Account Expenditures | | <u>(16,603.18)</u> | |
| Expected Balance - June 3, 2024 | | | \$ 22,186.34 |

Lower Brushy Creek WCID
Cash/Investment Activity Report
February 29, 2024 - June 3, 2024

| | Interest Rates | Balance 2/29/2024 | Receipts | Subsequent Disbursements | Subtotal 6/3/2024 | Projected Balance 6/3/2024 |
|-----------------------------|----------------|----------------------|----------------------|--------------------------|----------------------|----------------------------|
| General Fund - | | | | | | |
| City Not on Bank Account | n/a | \$ 28,989.30 | \$ 145,000.00 | \$ (151,802.96) | \$ 22,186.34 | \$ 22,186.34 |
| TexPool - General Operating | 5.3166% | 916,210.85 | 26,475.90 | (140,000.00) | 802,686.75 | 802,686.75 |
| TexPool - Rany Day Fund | 5.3166% | 215,478.98 | 1,918.34 | - | 217,397.32 | \$ 217,397.32 |
| Total - General Fund | | 945,200.15 | 171,475.90 | (291,802.96) | 824,873.09 | 824,873.09 |
| Total - All Funds | | \$ 945,200.15 | \$ 171,475.90 | \$ (291,802.96) | \$ 824,873.09 | \$ 824,873.09 |

Lower Brushy Creek WCID
 SCHEDULE OF TEMPORARY INVESTMENTS
 October 1, 2023 - December 31, 2023

| FUNDS | IDENTIFICATION | INTEREST RATE | INTEREST 10/1 - 12/31 | BEG. BK VAL 10/1/2023 | END. BK VAL 12/31/2023 | BEG MKT VAL 10/1/2023 | END MKT VAL 12/31/2023 | G/L ACCOUNT |
|-------------------------------------|--|---------------|-----------------------|-----------------------|------------------------|-----------------------|------------------------|-------------|
| GENERAL FUND: | | | | | | | | |
| | TexPool - Operating Account | | | | | | | |
| | Texas Local Government Investment Pool | 5.3836% | 5,356.81 | 466,496.78 | 726,094.71 | 466,496.78 | 727,911.42 | 1100 |
| | Texpool - Rainy Day Fund | | | | | | | |
| | Texas Local Government Investment Pool | 5.3836% | 2,863.58 | 210,737.85 | 213,601.43 | 210,737.85 | 213,601.43 | 1101 |
| TOTAL GENERAL OPERATING FUND | | | 8,220.39 | 677,234.63 | 939,696.14 | 677,234.63 | 941,512.85 | |

TOTAL ALL FUNDS **8,220.39** **677,234.63** **939,696.14** **677,234.63** **941,512.85**

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

Murray's Ball
 Murray's Ball
 Murray's Ball

Lower Brushy Creek WCID
 SCHEDULE OF TEMPORARY INVESTMENTS
 January 1, 2024 - March 31, 2024

| FUNDS | IDENTIFICATION | INTEREST RATE | INTEREST 1/1 - 3/31 | BEG. BK VAL 1/1/2024 | END. BK VAL 3/31/2024 | BEG MKT VAL 1/1/2024 | END MKT VAL 3/31/2024 | G/L ACCOUNT |
|-------------------------------------|--|---------------|---------------------|----------------------|-----------------------|----------------------|-----------------------|-------------|
| GENERAL FUND: | | | | | | | | |
| | TexPool - Operating Account | | | | | | | |
| | Texas Local Government Investment Pool | 5.3350% | 11,626.70 | 727,911.42 | 912,571.32 | 727,911.42 | 912,571.32 | 1100 |
| | TexPool - Rainy Day Fund | | | | | | | |
| | Texas Local Government Investment Pool | 5.3350% | 2,850.44 | 213,601.43 | 216,451.87 | 213,601.43 | 216,451.87 | 1101 |
| TOTAL GENERAL OPERATING FUND | | | 14,477.14 | 941,512.85 | 1,129,023.19 | 941,512.85 | 1,129,023.19 | |
| TOTAL ALL FUNDS | | | 14,477.14 | 941,512.85 | 1,129,023.19 | 941,512.85 | 1,129,023.19 | |

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

Murray's Bob
 Murray's Bob

Recap & Standings Report

WTAXSaaS

Cycles: All Taxing Units: Coupland ISD... Deposit Date Range: 10/01/2023 to 04/30/2024 Sorted By: By Year, Descending Options: Separate Rollbacks, Include

Property Tax
 W13 (Lower Brushy Cr WC&ID)
 Taxing Unit Totals (IS,MO,SA)
 2023 Fiscal Year: 10/01/2023 - 09/30/2024

| | Original Roll | Beg. Uncollected | Adjustments | Adjusted Uncollected | Collections | P&I Collected | Credits / Discounts Allowed | Atty. Fee Collected | Variance | Uncollected Balance | YTD Collections |
|-------------------------------------|---------------|------------------|--|----------------------|-------------|---------------|-----------------------------|--------------------------|----------|---------------------|-----------------|
| 2025 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2024 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2023 | 841,540.38 | 0.00 | 835,055.40 | 835,055.40 | 812,638.25 | 1,758.65 | -914.07 | 98.54 | 0.95 | 23,332.17 | 811,723.23 |
| 2022 | 758,373.38 | 7,120.06 | -851.41 | 6,268.65 | 3,006.55 | 854.37 | 45.05 | 672.98 | 0.13 | 3,217.18 | 3,051.47 |
| 2021 | 577,067.74 | 1,933.82 | -166.30 | 1,767.52 | 92.98 | 90.89 | 0.00 | 43.98 | 0.00 | 1,674.54 | 92.98 |
| 2020 | 484,724.15 | 1,530.78 | -607.78 | 923.00 | -106.48 | 50.59 | 0.00 | 14.30 | 0.00 | 1,029.48 | -106.48 |
| 2019 | 440,890.17 | 1,062.42 | -5.12 | 1,057.30 | 66.32 | 39.72 | 0.00 | 11.78 | 0.00 | 990.98 | 66.32 |
| 2018 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2017 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2016 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2015 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2014 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2013 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2012 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2011 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2010 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2009 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2008 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2007 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2006 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2005 & prior | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Summary | | | | | | | | | | | |
| Total Current | 841,540.38 | 0.00 | 835,055.40 | 835,055.40 | 812,638.25 | 1,758.65 | -914.07 | 98.54 | 0.95 | 23,332.17 | 811,723.23 |
| Total Delinquent | 2,261,055.44 | 11,647.08 | -1,630.61 | 10,016.47 | 3,059.37 | 1,035.57 | 45.05 | 743.04 | 0.13 | 6,912.18 | 3,104.29 |
| Rollbacks | | 135.87 | 1,031.29 | 1,167.16 | 764.72 | 10.42 | 0.00 | 0.00 | 0.00 | 402.44 | 764.72 |
| Taxing Unit Total | 3,102,595.82 | 11,782.95 | 834,456.08 | 846,239.03 | 816,462.34 | 2,804.64 | -869.02 | 841.58 | 1.08 | 30,646.79 | 815,592.24 |
| Percentages | | | | | | | | | | | |
| % of Roll Collected - 2023 - 97.21% | | | Adjusted Original Roll -- \$835,055.40 | | | | | Current YTD Collected -- | | \$811,723.23 | |

Tax Collections Compared to Current Taxes Billed 0% Collected
 All Collections Compared to Current Taxes Billed 0% Collected
 Combined Collections (Collections + P&I Collected) -- 819,266.98

Lower Brushy Creek WCID
Accountant's Compilation Report

April 30, 2024

The District is responsible for the accompanying financial statements of the governmental activities of Lower Brushy Creek WCID, as of and for the seven months ended April 30, 2024, which collectively comprise the District's basic financial statements – governmental funds in accordance with the accounting principles generally accepted in the United States of America. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the financial statements nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on these financial statements.

The District has omitted the management's discussion and analysis, the Statement of Net Assets, and Statement of Activities that the Governmental Accounting Standards Board required to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historic context.

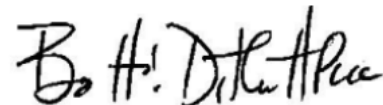
In addition, the District has elected to omit substantially all of the disclosures and the statement of cash flows required by accounting principles generally accepted in the United States of America. If the omitted disclosures and the statement of cash flows and the components required by GASB 34 were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

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

Supplementary Information

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

We are not independent with respect to Lower Brushy Creek WCID.



May 27, 2024
Round Rock, TX

Bott & Douthitt, PLLC

Lower Brushy Creek WCID Governmental Funds Balance Sheet April 30, 2024

| | Governmental Funds |
|--|---------------------------|
| | General Fund |
| Assets | |
| Cash and Cash Equivalents | |
| Cash | \$ 38,789.52 |
| Cash Equivalents | 1,110,084.07 |
| Receivables | |
| Property Taxes | 30,646.79 |
| Total Assets | \$ 1,179,520.38 |
| Liabilities | |
| Accounts Payable | \$ 52,374.18 |
| Total Liabilities | 52,374.18 |
| Deferred Inflows of Resources | |
| Property Taxes | 30,646.79 |
| Total Deferred Inflows of Resources | 30,646.79 |
| Fund Balance | |
| Fund Balances: | |
| Unassigned | 1,096,499.41 |
| Total Fund Balances | 1,096,499.41 |
| Total Liabilities, Deferred Inflows of Resources and Fund Balance | \$ 1,179,520.38 |

**Lower Brushy Creek WCID
Statement of Revenues,
Expenditures & Changes in Fund Balance-Governmental Funds
October 1, 2023 - April 30, 2024**

| | Governmental Funds |
|--|---------------------------|
| | General Fund |
| Revenues: | |
| Property Tax Revenue, including penalties | \$ 819,210.94 |
| Interest & Other Income | 27,638.50 |
| Total Revenues | 846,849.44 |
| Expenditures: | |
| Current- | |
| Operating Expenses - | |
| Dam Rehabilitation | 31,682.50 |
| Dam Maintenance | 60,349.50 |
| Administrative Services - | |
| Advertising/Legal Notice | 1,530.00 |
| Dues/Subscriptions/Professional Development | 2,164.99 |
| Insurance | 2,379.70 |
| Meals & Entertainment | 255.21 |
| Office Supplies | 585.51 |
| Director Fees | 2,100.00 |
| Travel & Mileage | 514.00 |
| Tax Collection Fees | 10,427.70 |
| Office Contract Labor | 2,514.18 |
| Rent Expense | 7,247.40 |
| Miscellaneous Expense | 417.53 |
| Professional Fees - | |
| Legal Fees | 46,893.59 |
| Accounting Fees | 3,200.00 |
| Engineering Fees | 20,625.00 |
| General Manager | 45,500.00 |
| Auditing Fees | 10,500.00 |
| Other Consulting Fees | 43,301.22 |
| Total Expenditures | 292,188.03 |
| Excess/(Deficiency) of Revenues over Expenditures | 554,661.41 |
| Fund Balance, October 1, 2023 | 541,838.00 |
| Fund Balance, April 30, 2024 | \$ 1,096,499.41 |

Supplementary Information
Index

General Fund

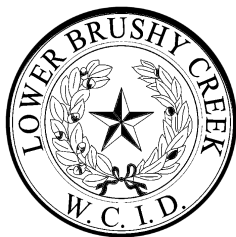
- Budgetary Comparison Schedule
- Revenue & Expenditures: Actual + Budgeted

Lower Brushy Creek WCID
Budgetary Comparison Schedule-General Fund
April 30, 2024

| | Current Month | | | Year to Date | | |
|--|-----------------------|-----------------------|---------------------|----------------------|----------------------|----------------------|
| | Actual | Budget | Difference | Actual | Budget | Difference |
| Revenues: | | | | | | |
| Property Taxes, including penalties | 6,119.91 | - | 6,119.91 | 819,210.94 | 825,000.00 | (5,789.06) |
| Miscellaneous | 4,940.97 | 2,500.00 | 2,440.97 | 27,638.50 | 17,500.00 | 10,138.50 |
| Total Revenues | 11,060.88 | 2,500.00 | 8,560.88 | 846,849.44 | 842,500.00 | 4,349.44 |
| Expenditures: | | | | | | |
| Administrative Expenses | | | | | | |
| General Manager | 6,500.00 | 6,000.00 | (500.00) | 45,500.00 | 42,000.00 | (3,500.00) |
| District Clerk | 374.00 | 1,250.00 | 876.00 | 2,514.18 | 8,750.00 | 6,235.82 |
| Director Fees | - | 625.00 | 625.00 | 2,100.00 | 4,375.00 | 2,275.00 |
| Accounting Fees | 800.00 | 450.00 | (350.00) | 3,200.00 | 3,150.00 | (50.00) |
| Audit Fees | - | 875.00 | 875.00 | 10,500.00 | 6,125.00 | (4,375.00) |
| Consulting fees | 7,725.58 | 2,583.33 | (5,142.25) | 43,301.22 | 18,083.33 | (25,217.89) |
| Legal Fees | 7,870.00 | 1,666.67 | (6,203.33) | 46,893.59 | 11,666.67 | (35,226.92) |
| General Notes Regarding the Approved FY24 Budget | - | 833.33 | 833.33 | - | 5,833.33 | 5,833.33 |
| Bonds/Insurance | - | 166.67 | 166.67 | 2,379.70 | 1,166.67 | (1,213.03) |
| Dues/Subscriptions/Professional Development | 400.00 | 166.67 | (233.33) | 2,164.99 | 1,166.67 | (998.32) |
| Meals/Entertainment | 37.18 | 166.67 | 129.49 | 255.21 | 1,166.67 | 911.46 |
| Rent | 1,028.00 | 1,166.67 | 138.67 | 7,247.40 | 8,166.67 | 919.27 |
| Office Supplies | 39.00 | 166.67 | 127.67 | 585.51 | 1,166.67 | 581.16 |
| Postage/PO Box/Delivery Charges | - | 41.67 | 41.67 | - | 291.67 | 291.67 |
| Travel/Mileage | 123.05 | 541.67 | 418.62 | 514.00 | 3,791.67 | 3,277.67 |
| Website | - | 100.00 | 100.00 | - | 700.00 | 700.00 |
| Williamson County - Election Office | - | 2,083.33 | 2,083.33 | - | 14,583.33 | 14,583.33 |
| Williamson County Tax Collector/Appraisal Fees | - | 875.00 | 875.00 | 10,427.70 | 6,125.00 | (4,302.70) |
| Miscellaneous | - | 991.67 | 991.67 | 1,947.53 | 6,941.67 | 4,994.14 |
| Engineering Expenses | | | | | | |
| Engineering/Surveying | - | 18,166.67 | 18,166.67 | 20,625.00 | 127,166.67 | 106,541.67 |
| USGS | - | 3,437.50 | 3,437.50 | - | 24,062.50 | 24,062.50 |
| Operating Expenses | | | | | | |
| Dam Maintenance | 24,997.10 | 20,000.00 | (4,997.10) | 60,349.50 | 140,000.00 | 79,650.50 |
| Dam Repairs | - | 22,916.67 | 22,916.67 | - | 160,416.67 | 160,416.67 |
| Dam Rehabilitation | - | 10,416.67 | 10,416.67 | 31,682.50 | 72,916.67 | 41,234.17 |
| Total Expenditures | 49,893.91 | 95,687.50 | 45,793.59 | 292,188.03 | 669,812.50 | 377,624.47 |
| Excess/(Deficiency) of Revenues over Expenditures | \$ (38,833.03) | \$ (93,187.50) | \$ 54,354.47 | \$ 554,661.41 | \$ 172,687.50 | \$ 381,973.91 |

**Lower Brushy Creek WCID
Revenues & Expenditures - General Fund: Actual + Budgeted
Fiscal Year 2023-2024**

| | FY 2024 Budget Approved 9/1/23 | | | | | FY 2023 Actual | | | | | FY 2024 Budget | | | | | Actual + Budgeted | Variance |
|--|--------------------------------|--------------------|------------------|-------------------|-------------------|------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|-------------------|-------------------|-------------------|
| | Budget Approved 9/1/23 | Actual Oct-23 | Actual Nov-23 | Actual Dec-23 | Actual Jan-24 | Actual Feb-24 | Actual Mar-24 | Actual Apr-24 | Budget May-24 | Budget Jun-24 | Budget Jul-24 | Budget Aug-24 | Budget Sep-24 | | | | |
| Revenues: | | | | | | | | | | | | | | | | | |
| Property Taxes | 825,000 | 10,816 | 51,558 | 430,684 | 213,365 | 94,472 | 12,197 | 6,120 | - | - | - | - | - | - | - | 819,211 | (5,789) |
| Grant Income | 76,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 76,000 | - |
| Miscellaneous Income | 30,000 | 2,776 | 2,599 | 2,845 | 4,513 | 4,827 | 5,137 | 4,941 | 2,500 | 2,500 | 2,500 | 2,500 | 2,500 | 2,500 | 2,500 | 40,139 | 10,139 |
| Transfer From General Fund Surplus | 225,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 225,000 | - |
| Total Revenues | 1,156,000 | 13,592 | 54,157 | 433,529 | 217,878 | 99,299 | 17,333 | 11,061 | 2,500 | 2,500 | 2,500 | 2,500 | 2,500 | 2,500 | 303,500 | 1,160,349 | 4,349 |
| Expenditures: | | | | | | | | | | | | | | | | | |
| Administrative Expenses - | | | | | | | | | | | | | | | | | |
| General Manager | 72,000 | 6,500 | 6,500 | 6,500 | 6,500 | 6,500 | 6,500 | 6,500 | 6,000 | 6,000 | 6,000 | 6,000 | 6,000 | 6,000 | 6,000 | 75,500 | (3,500) |
| District Clerk | 15,000 | 180 | 706 | 100 | 340 | 330 | 484 | 374 | 1,250 | 1,250 | 1,250 | 1,250 | 1,250 | 1,250 | 1,250 | 8,164 | 6,236 |
| Director Fees | 7,500 | - | 700 | - | - | - | 1,400 | - | 625 | 625 | 625 | 625 | 625 | 625 | 625 | 5,225 | 2,275 |
| Accounting Fees | 5,400 | 400 | 400 | 400 | 400 | 400 | 400 | 800 | 450 | 450 | 450 | 450 | 450 | 450 | 450 | 5,450 | (50) |
| Audit Fees | 10,500 | - | - | - | 10,500 | 400 | - | - | 875 | 875 | 875 | 875 | 875 | 875 | 875 | 14,875 | (4,375) |
| Consulting fees | 31,000 | 5,058 | 4,351 | 4,328 | 10,763 | 6,584 | 4,721 | 7,726 | 2,583 | 2,583 | 2,583 | 2,583 | 2,583 | 2,583 | 56,218 | (25,218) | |
| Legal Fees | 20,000 | 20,472 | 2,878 | 909 | 5,445 | 5,274 | 4,045 | 7,870 | 1,667 | 1,667 | 1,667 | 1,667 | 1,667 | 1,667 | 55,227 | (35,227) | |
| General Notes Regarding the Approved FY24 Budget | 10,000 | - | - | - | - | - | - | - | 833 | 833 | 833 | 833 | 833 | 833 | 833 | 4,167 | 5,833 |
| Bonds/Insurance | 2,000 | 2,367 | - | - | - | 13 | - | - | 167 | 167 | 167 | 167 | 167 | 167 | 167 | 3,213 | (1,213) |
| Dues/Subscriptions/Professional Development | 2,000 | 819 | 200 | - | 150 | 520 | 76 | 400 | 167 | 167 | 167 | 167 | 167 | 167 | 167 | 2,989 | (988) |
| Meals/Entertainment | 2,000 | 89 | - | 96 | - | - | 33 | 37 | 167 | 167 | 167 | 167 | 167 | 167 | 167 | 1,089 | 911 |
| Rent | 14,000 | 1,079 | 1,028 | 1,028 | 1,028 | 1,028 | 211 | 39 | 1,167 | 1,167 | 1,167 | 1,167 | 1,167 | 1,167 | 13,081 | 919 | |
| Office Supplies | 2,000 | - | 132 | - | - | 203 | - | - | 167 | 167 | 167 | 167 | 167 | 167 | 167 | 1,419 | 581 |
| Postage/PO Box/Delivery Charges | 500 | - | - | - | - | - | - | - | 42 | 42 | 42 | 42 | 42 | 42 | 42 | 208 | 292 |
| Travel/Mileage | 6,500 | 185 | - | 83 | - | - | 123 | 123 | 542 | 542 | 542 | 542 | 542 | 542 | 3,222 | 3,228 | |
| Website | 1,200 | - | - | - | - | - | - | - | 100 | 100 | 100 | 100 | 100 | 100 | 500 | 700 | |
| Williamson County - Election Office | 25,000 | - | - | - | - | - | - | - | 2,083 | 2,083 | 2,083 | 2,083 | 2,083 | 2,083 | 10,417 | 14,583 | |
| Williamson County Tax Collector/Appraisal Fees | 10,500 | 7,913 | - | 1,257 | - | - | 1,257 | - | 875 | 875 | 875 | 875 | 875 | 875 | 14,803 | (4,303) | |
| Miscellaneous | 11,900 | 1,579 | - | - | - | - | 369 | - | 992 | 992 | 992 | 992 | 992 | 992 | 6,906 | 4,994 | |
| Engineering Expenses - | | | | | | | | | | | | | | | | | |
| Engineering/Surveying | 218,000 | - | - | 10,313 | - | - | 10,313 | - | 18,167 | 18,167 | 18,167 | 18,167 | 18,167 | 18,167 | 18,167 | 111,458 | 106,542 |
| USGS | 41,250 | - | - | - | - | - | - | - | 3,438 | 3,438 | 3,438 | 3,438 | 3,438 | 3,438 | 3,438 | 17,188 | 24,063 |
| Operating Expenses - | | | | | | | | | | | | | | | | | |
| Dam Maintenance | 240,000 | 520 | 34,832 | - | - | - | - | 24,997 | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 | 160,350 | 79,651 | |
| Dam Repairs | 275,000 | - | - | - | - | - | - | - | 22,917 | 22,917 | 22,917 | 22,917 | 22,917 | 22,917 | 114,583 | 160,417 | |
| Dam Rehabilitation | 125,000 | - | - | - | - | 31,683 | - | - | 10,417 | 10,417 | 10,417 | 10,417 | 10,417 | 10,417 | 83,766 | 41,234 | |
| Total Expenditures | 1,148,250 | 47,161 | 51,728 | 25,014 | 35,126 | 52,305 | 30,960 | 49,894 | 95,688 | 95,688 | 95,688 | 95,688 | 95,688 | 95,688 | 770,626 | 377,624 | |
| Excess/(Deficiency) of Revenues over Expenditures | \$ 7,750 | \$ (33,569) | \$ 2,429 | \$ 408,515 | \$ 182,751 | \$ 46,994 | \$ (13,626) | \$ (38,833) | \$ (93,188) | \$ (93,188) | \$ (93,188) | \$ (93,188) | \$ (93,188) | \$ (93,188) | \$ 207,813 | \$ 389,724 | \$ 381,974 |



LOWER BRUSHY CREEK WCID

P.O. Box 267, Georgetown, Texas 78627
601 Quail Valley Drive Georgetown, Texas 78626

Board of Directors

Edmond Komandosky
President

Scott Ging
Vice President

Monica P. Masters
Secretary/Treasurer

Allen David
Director

Laine Holman
Director

General Manager

James R. Clarno, P.E.
108 Trinity Lane
Georgetown, TX 78633
Cell: 512.517.7596
Email: jclarno.pe@att.net

Board Attorney

Mark Schroeder
Hejl & Schroeder, PC
P.O. Box 192
311 Talbot Street
Taylor, Texas 76574
Office: 512.365.6348
FAX: 512.365.2226

MEMORANDUM

To: Jim Clarno, General Manager LBCWCID

From: Sue Lilly, District Clerk

Re: Easement Refresh Process

Jim,

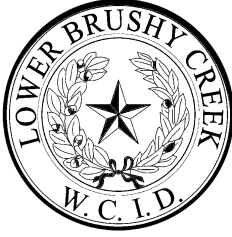
I have completed the easement refresh documents for the following sites:

Sites #'s: 3, 4A, 25 & 30

These are ready, to the best of my knowledge, to be reviewed by the Board Attorney and then submitted to the County Clerk's Office for processing.

If you have any questions or comments, please let me know.

Sue Lilly
Sue Lilly
District Clerk, LBCWCID



LOWER BRUSHY CREEK WCID

PO Box 467, Georgetown, Texas 78627
601 Quail Valley Drive, Georgetown, Texas 78626

LowerBrushyCreekWCID@gmail.com

TO: President and Members of the Board
FROM: Jim Clarno, General Manager
DATE: May 30, 2024
SUBJECT: General Manager's Report

Administration

- Coordination of transition of accounting from Clark Jackson to Bott & Douthitt
- Began Easement Refresh Process and initial easements will be ready for attorney review and filing with the County Clerk
- NRCS completed 5-year structural inspection of Sites 12, 13, 21, and 30

Operation & Maintenance

- TerraSol has completed spring herbicide and fertilizer applications in May
- TerraSol will begin spot spraying and shredding in June
- Performance Plus is scheduled to inspect, grease and operate the drain valves at Sites 4A, 12, 18, 20, 22, and 32 in late June
- Beavers have again plugged the principal spillway at Site 10 and a request has been made to the Williamson County Extension Service "trapper" for assistance

Engineering

- K Freese & Associates
 - Prepared final versions of O&M and Encroachment Manuals for distribution to the Board for consideration and approval
 - Coordinated spring maintenance, participated in NRCS inspections and directed valve inspections.
- Freese and Nichols
 - Emergency Action Plan - continuing work on final approval of the plan - several items not yet been reviewed and approved by TCEQ
 - Principal Spillway Conduit Repairs - received 60% plans for review and site visits to determine construction access to sites - considering TV inspection of all three principal spillways to see if any other work is needed
- Site 18 Easement acquisitions
 - Exec Session scheduled

Memo to President and Members of the Board
May 30, 2024
Page two

- Site 25 and 29 Rehabilitation
 - Nothing to report, Freese & Nichols recommendations have been reviewed by the Texas NRCS staff and are being reviewed by National Watershed staff in Little Rock

Other

- Several development projects are being tracked which may require action:
 - Wilco-Thrall 79 proposed wastewater discharge permit upstream of Site 18
 - Coupland ISD proposed junior high school to be built adjacent to Site 32
 - Coupland MUD proposed residential development to be partially built above Site 31 but proposed discharge permit would be into Boggy Creek
 - Site 29 proposed industrial/commercial site to be built above dam
 - Site 29 proposed residential development to be built above dam and proposed wastewater treatment discharge permit into lake
- Texas Assn of Watershed Sponsors (TAWS)
 - Clarno, as Past President of TAWS, submitted request for \$150 million and 2 additional Full Time Employees for Texas State Soil and Water Conservation Board for inclusion in its FY 25-26 budget request
- Wilco – Atlas 14 update
 - The engineers working for Williamson County have completed their Atlas 14 study and are providing draft maps of the proposed 100-year flood plains. There will be 1.5 to 2.0 inches more rainfall projected during 100-year storms resulting in expanded floodplains.
 - There will be a public meeting in Taylor on Wednesday, June 5th from 5:00 to 7:00 pm. Several other public meetings will be held throughout the County.
- Brushy Creek Watershed Study
 - The Texas Water Resources Institute is planning a second public meeting/workshop to address water quality issues in the watershed on June 5th in Round Rock.
- TCEQ Dam Safety Workshop
 - This years Dam Safety Workshop will be held on June 25th in Austin. Board members are encouraged to consider attending in person or by live stream.