FILED
at 2:18 o'clock P M

DEC 0 9 2025

Nancy E. Rister
County Clerk, Williamson Co., TX

LOWER BRUSHY CREEK WCID

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, December 15, 2025 at 8:00am** at the Greater Taylor Chamber of Commerce located at 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. Consent Agenda- *the items on the consent agenda are considered routine by the district and will be enacted by one motion. There will be no separate discussion of the items unless requested by a board member, in which the item will be removed from the consent agenda and considered at another time during the meeting.*
    a. Minutes for the Regular Called Meeting of November 17, 2025;
    b. Financial Reports: Account Register for October 2025-November 2025;
4. Review and approval of updates to the Financial Investment Policy;
5. Review and approval of updates to the Purchasing and Payment Policy;
6. Board of Directors required training- cybersecurity;
7. Agency Reports;
8. General Manager's Report;
9. Director's Comments;
10. 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), 55.072 (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)

I certify that a copy of the December 15, 2025 Lower Brushy Creek WCID 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 Tuesday December 9, 2025.

Sue Lilly

Sue Lilly, District Clerk

In compliance with the Americans with Disabilities Act, the Lower Brushy Creek WCID will provide reasonable accommodations for persons attending the Board of Directors meetings. To better serve you, requests should be received 24 hours prior to the meetings. Please contact Sue Lilly, District Clerk at 512-642-3129.

LOWER BRUSHY CREEK
Water Control Improvement District
MINUTES OF THE REGULAR CALLED MEETING OF THE BOARD OF DIRECTORS
November 17, 2025

CALL TO ORDER & DETERMINATION OF A QUORUM: President Edmond Komandosky called the Regular Called Meeting of the Board of Directors of the Lower Brushy Creek WCID to order at 8:02am on Monday November 17, 2025 at the Greater Taylor Chamber of Commerce and announced that a Quorum was present.

ATTENDANCE: Board members present included Vice President Scott Ging, Secretary/Treasurer Monica Masters, Director Laine Holman and Director Allen David. Others present included, General Manager Jim Clarno, Operations Manager Matthew May, District Clerk Sue Lilly, Communication Consultant Richard Stone, and Board Attorney Stefanie Albright.

CITIZENS COMMUNICATIONS: There were no citizens communications.

CONSENT AGENDA ITEMS: General Manager, Jim Clarno, presented for consideration and approval of the following Consent Agenda items:

3a. Minutes of the Regular Called Meeting of the Board of Directors for September 10, 2025;
3b. Financial Report: Account Register for August 2025-September 2025;

A motion to approve the Consent Agenda Items 3a. Minutes of the Regular Called Meeting of the Board of Directors for September 10, 2025 and 3b. Financial Report: Account Register for August 2025-September 2025, as presented was made by Director Allen David. The motion was seconded by Treasurer/Secretary Monica Masters and was carried unanimously.

DISCUSSION OF LBCWCID CAPITAL IMPROVEMENT PLAN: Clarno presented for discussion, the LBCWCID Capital Improvement Plan**: There were no actions taken**.

LBCWICD O&M STATUS UPDATE: Operations Manager, Matthew May, presented for discussion, the LBCWCID O&M status updates: **No actions were taken.**

LBCWCID POLICY UPDATE STATUS: Board Attorney, Stefanie Albright, presented for discussion, the LBCWCID Policy Update Status: **No actions were taken.**

BOARD OF DIRECTORS REQUIRED TRAINING- CYBERSECURITY: District Clerk, Sue Lilly, presented for discussion, the LBCWCID plan for the Board of Directors required training: **Cybersecurity Training was tabled until the next Regular Called Meeting of the Board of Directors.**

AGENCY REPORTS: There were no agency reports.

GENERAL MANAGERS REPORT: Clarno presented the General Manager's Report.
No actions were taken.

DIRECTORS COMMENTS: There were no other director's comments.

ADJOURNMENT: There being no further business, the meeting was adjourned without objection at 9:02 am.

Respectfully submitted

Monica P Masters/ Secretary

Lower Brushy Creek WCID
December 15, 2025

- Review Cash Activity Report, including Receipts and Expenditures

  ☑ Action Items:

  - Review October 2025 Financial Statements.

2025
Lower Brushy Creek WCID

January

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

February

Su	M	Tu	W	Th	F	Sa
						1
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9	10	11	12	13	14	15
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23	24	25	26	27	28	

March

Su	M	Tu	W	Th	F	Sa
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23	24	25	26	27	28	29
30	31					

April

Su	M	Tu	W	Th	F	Sa
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13	14	15	16	17	18	19
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27	28	29	30			

May

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11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

June

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22	23	24	25	26	27	28
29	30					

July

Su	M	Tu	W	Th	F	Sa
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13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

August

Su	M	Tu	W	Th	F	Sa
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17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

September

Su	M	Tu	W	Th	F	Sa
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14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30				

October

Su	M	Tu	W	Th	F	Sa
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12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

November

Su	M	Tu	W	Th	F	Sa
						1
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16	17	18	19	20	21	22
23	24	25	26	27	28	29
30						

December

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

Notes

Jan 27	Board Meeting
Feb 17	Board Meeting
Mar 17	Board Meeting
Jun 02	Board Meeting
Aug 04	Board Meeting
Sep 10	Board Meeting
Nov 17	Board Meeting
Dec 15	Board Meeting

Lower Brushy Creek WCID
Cash Activity Report
September 30, 2025 - October 31, 2025

			City National Bank
			Operating Account
Reconciled Cash Balance - September 30, 2025			**$ 130,392.84**
Subsequent Activity			**$ (67,814.27)**
Vendor	**Memo**	**Amount**	
Payroll	September 2025 Payroll	(8,510.05)	
Allen Ray David	Director Fees - Q4 2025	(150.00)	
Ancira Strategic Partners LLP	Consulting Services - October 2025	(2,000.00)	
Bott & Douthitt, PLLC	Accounting Services - August 2025	(2,200.00)	
Clarno Consulting LLC	General Manager Services - October 2025	(7,000.00)	
Edmond Komandosky	Director Fees - Q4 2025	(1,050.00)	
Greater Taylor Chamber of Commerce	2025 Growth Symposium - July 2025	(1,500.00)	
K Friese & Associates	Engineering Fees - September 2025	(4,772.92)	
Laine Holman	Director Fees - Q4 2025	(300.00)	
Mathews & Freeland, LLP	Legal Services - August 2025	(1,924.00)	
Monica Masters	Director Fees - Q4 2025	(300.00)	
Ross, Molina, Oliveros, PC	Legal Services - September 2025	(900.00)	
RTS Connect	Consulting Services - October 2025	(1,200.00)	
Scott Ging	Director Fees - Q4 2025	(150.00)	
Taylor Press	Newspaper Advertising - September 2025	(955.00)	
TerraSol, LLC	Fence Maintenance - October 2025	(7,553.43)	
TML Intergovernmental Risk Pool	Insurance 2025	(3,863.16)	
United States Geological Survey	Data Collection Fees - 7/1/2025- 9/30/2025	(10,625.00)	
US Treasury	Payroll Liabilities Q3 2025	(5,223.44)	
Debit Card/ACH expenses		(7,637.27)	
	Total Bookkeeper's Account Expenditures	(67,814.27)	
Reconciled Balance - October 31, 2025			**$ 62,578.57**

Lower Brushy Creek WCID
Cash/Investment Activity Report
September 30, 2025 - October 31, 2025

	Interest Rates	Balance 9/30/2025	Subsequent Receipts	Subsequent Disbursements	Subtotal 10/31/2025	Balance 10/31/2025
General Fund -						
C ty Nat on Bank Account	n/a	$ 130,392.84	$ -	$ (67,814.27)	$ 62,578.57	$ 62,578.57
TexPool - General Operat ng	4.0776%	913,159.33	15,895.11	-	929,054.44	929,054.44
TexPool - Ra ny Day Fund	4.0776%	232,291.14	817.14	-	233,108.28	233,108.28
Total - General Fund		**1,275,843.31**	**16,712.25**	**(67,814.27)**	**1,224,741.29**	**1,224,741.29**
Total - All Funds		**$ 1,275,843.31**	**$ 16,712.25**	**$ (67,814.27)**	**$ 1,224,741.29**	**$ 1,224,741.29**

Recap & Standings Report

Cycles: **All** Taxing Units: **Coupland ISD...** Deposit Date Range: **10/01/2025 to 10/31/2025** Sorted By: **By Year, Descending** Options: **Separate Rollbacks, Include**

Property Tax

W13 (Lower Brushy Cr WC&ID)

Taxing Unit Totals (IS,MO,SA)

2025 Fiscal Year: 10/01/2025 - 09/30/2026

	Original Roll	Beg. Uncollected	Adjustments	Adjusted Uncollected	Collections	P&I Collected	Credits / Discounts Allowed	Atty. Fee Collected	Variance	Uncollected Balance	YTD Collections
2027	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2026	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2025	1,371,885.62	0.00	1,371,885.62	1,371,885.62	10,142.84	0.00	0.00	0.00	1.10	1,361,743.88	10,141.74
2024	1,023,634.61	8,729.02	0.00	8,729.02	1,053.01	209.77	0.00	239.79	0.00	7,676.01	1,053.01
2023	841,540.38	2,446.74	0.00	2,446.74	89.18	25.61	0.00	14.40	0.00	2,357.56	89.18
2022	758,373.38	1,541.03	0.00	1,541.03	6.40	2.88	0.00	1.40	0.00	1,534.63	6.40
2021	577,067.74	891.78	0.00	891.78	0.00	0.00	0.00	0.00	0.00	891.78	0.00
2020	484,724.15	746.54	0.00	746.54	0.00	0.00	0.00	0.00	0.00	746.54	0.00
2019	440,890.17	722.05	0.00	722.05	0.00	0.00	0.00	0.00	0.00	722.05	0.00
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 & 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	1,371,885.62	0.00	1,371,885.62	1,371,885.62	10,142.84	0.00	0.00	0.00	1.10	1,361,743.88	10,141.74
Total Delinquent	4,126,230.43	15,077.16	0.00	15,077.16	1,148.59	238.26	0.00	255.59	0.00	13,928.57	1,148.59
Rollbacks		3,944.82	0.00	3,944.82	1,598.15	0.00	0.00	0.00	0.00	2,346.67	1,598.15
Taxing Unit Total	5,498,116.05	19,021.98	1,371,885.62	1,390,907.60	12,889.58	238.26	0.00	255.59	1.10	1,378,019.12	12,888.48

Percentages

% of Roll Collected - 2025 - 0.74%	Adjusted Original Roll -- $1,371,885.62	Current YTD Collected -- $10,141.74
Tax Collections Compared to Current Taxes Billed 0% Collected		
All Collections Compared to Current Taxes Billed 0% Collected		
Combined Collections (Collections + P&I Collected) -- 13,127.84		

Lower Brushy Creek WCID

Accountant's Compilation Report

October 31, 2025

The District is responsible for the accompanying financial statements of the governmental activities of Lower Brushy Creek WCID, as of and for the one month ended October 31, 2025, 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.

Bott & Douthitt, PLLC

December 15, 2025
Round Rock, TX

Lower Brushy Creek WCID
Governmental Funds Balance Sheet
October 31, 2025

	Governmental Funds
	General Fund
Assets	
Cash and Cash Equivalents	
Cash	$ 62,578.57
Cash Equivalents	1,162,162.72
Receivables	
Property Taxes	1,378,019.12
Total Assets	$ 2,602,760.41
Liabilities	
Accounts Payable	$ 21,253.75
Payroll Liabilities	$ 2,169.33
Total Liabilities	23,423.08
Deferred Inflows of Resources	
Property Taxes	1,378,019.12
Total Deferred Inflows of Resources	1,378,019.12
Fund Balance	
Fund Balances:	
Assigned	548,375.00
Unassigned	652,943.21
Total Fund Balances	1,201,318.21
Total Liabilities, Deferred Inflows of Resources and Fund Balance	$ 2,602,760.41

S Accountants' R port.

Lower Brushy Creek WCID
Statement of Revenues,
Expenditures & Changes in Fund Balance-Governmental Funds
October 1, 2025 - October 31, 2025

	Governmental Funds
	General Fund
Revenues:	
Property Tax Revenue, including penalties	$ 12,676.98
Interest	4,035.27
Total Revenues	16,712.25
Expenditures:	
Current-	
Administrative Services -	
Insurance	3,863.16
Meals & Entertainment	215.03
Office Supplies	110.34
Travel & Mileage	1,304.26
Postage/Delivery Charges	56.08
Rent Expense	2,029.13
Utilities	151.24
Miscellaneous Expense	581.53
Professional Fees -	
Legal Fees	7,109.00
Accounting Fees	2,200.00
Engineering Fees	4,667.75
General Manager	6,500.00
Salaries	9,425.00
Payroll Expenses	844.71
Employee Benefits	4,032.10
Other Consulting Fees	3,200.00
Total Expenditures	46,289.33
Excess/(Deficiency) of Revenues over Expenditures	(29,577.08)
Fund Balance, October 1, 2025	1,230,895.29
Fund Balance, October 31, 2025	$ 1,201,318.21

Supplementary Information

Index

<u>General Fund</u>

Lower Brushy Creek WCID
Budgetary Comparison Schedule-General Fund
October 31, 2025

	Current Month			Year to Date		
	Actual	Budget	Difference	Actual	Budget	Difference
Revenues:						
Property Taxes, including penalties	$ 12,676.98	$ -	$ 12,676.98	$ 12,676.98	$ -	$ 12,676.98
Interest Income	4,035.27	2,500.00	1,535.27	4,035.27	2,500.00	1,535.27
Total Revenues	16,712.25	2,500.00	14,212.25	16,712.25	2,500.00	14,212.25
Expenditures:						
Administrative Expenses						
General Manager	6,500.00	6,500.00	-	6,500.00	6,500.00	-
Salaries	9,425.00	11,000.00	1,575.00	9,425.00	11,000.00	1,575.00
Accounting Fees	2,200.00	2,500.00	300.00	2,200.00	2,500.00	300.00
Consulting fees	3,200.00	3,616.67	416.67	3,200.00	3,616.67	416.67
Legal Fees	7,109.00	4,000.00	(3,109.00)	7,109.00	4,000.00	(3,109.00)
Bonds/Insurance	3,863.16	3,863.16	-	3,863.16	3,863.16	-
Meals/Entertainment	215.03	166.67	(48.36)	215.03	166.67	(48.36)
Rent	2,029.13	2,166.67	137.54	2,029.13	2,166.67	137.54
Office Supplies	110.34	166.67	56.33	110.34	166.67	56.33
Postage/PO Box/Delivery Charges	56.08	41.67	(14.41)	56.08	41.67	(14.41)
Travel/Mileage	1,304.26	1,083.33	(220.93)	1,304.26	1,083.33	(220.93)
Utilities	151.24	400.00	248.76	151.24	400.00	248.76
Payroll Expenses	844.71	1,750.00	905.29	844.71	1,750.00	905.29
Employee Benefits	4,032.10	1,416.67	(2,615.43)	4,032.10	1,416.67	(2,615.43)
Miscellaneous	581.53	1,250.00	668.47	581.53	1,250.00	668.47
Engineering Expenses						
Engineering/Surveying	4,667.75	10,000.00	5,332.25	4,667.75	10,000.00	5,332.25
Operating Expenses						
Dam Maintenance	-	26,250.00	26,250.00	-	26,250.00	26,250.00
Total Expenditures	46,289.33	76,171.50	29,882.17	46,289.33	76,171.51	29,882.18
Excess/(Deficiency) of Revenues over Expenditures	$ (29,577.08)	$ (73,671.50)	$ 44,094.42	$ (29,577.08)	$ (73,671.51)	$ 44,094.43

Lower Brushy Creek WCID
Revenues & Expenditures - General Fund: Actual + Budgeted
Fiscal Year 2025-2026

	FY 2026 Budget Approved 9/10/2025	Actual Oct-25	Budget Nov-25	Budget Dec-25	Budget Jan-26	Budget Feb-26	Budget Mar-26	Budget Apr-26	Budget May-26	Budget Jun-26	Budget Jul-26	Budget Aug-26	Budget Sep-26	Actual + Budgeted	Variance
Revenues:															
Property Taxes	$ 1,350,000	$ 12,677	$ -	$ 1,350,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,362,677	12,677
Grant Income	155,925	-	-	-	-	-	-	-	-	-	-	-	155,925	155,925	-
Permits and Fees	4,000	-	-	-	-	-	-	-	-	-	-	-	4,000	4,000	-
Interest Income	30,000	4,035	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	31,535	1,535
Total Revenues	1,539,925	16,712	2,500	1,352,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	162,425	1,522,602	14,212
Expenditures:															
Administrative Expenses -															
General Manager	78,000	6,500	6,500	6,500	6,500	6,500	6,500	6,500	6,500	6,500	6,500	6,500	6,500	78,000	-
Salaries	132,000	9,425	11,000	11,000	11,000	11,000	11,000	11,000	11,000	11,000	11,000	11,000	11,000	130,425	1,575
Director Fees	9,000	-	-	2,250	-	-	2,250	-	-	2,250	-	-	2,250	9,000	-
Accounting Fees	30,000	2,200	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	29,700	300
Audit Fees	12,000	-	-	-	12,000	-	-	-	-	-	-	-	-	12,000	-
Consulting fees	43,400	3,200	3,617	3,617	3,617	3,617	3,617	3,617	3,617	3,617	3,617	3,617	3,617	42,983	417
Legal Fees	48,000	7,109	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	51,109	(3,109)
Advertising/Legal Notices	4,000	-	-	-	-	-	-	-	-	-	-	-	4,000	4,000	-
Bonds/Insurance	4,000	3,863	-	-	-	-	-	-	-	-	-	-	137	4,000	-
Dues/Subscriptions/Prof. Dev.	3,000	-	-	-	-	-	-	-	-	-	-	-	3,000	3,000	-
Meals/Entertainment	2,000	215	167	167	167	167	167	167	167	167	167	167	167	2,048	(48)
Rent	26,000	2,029	2,167	2,167	2,167	2,167	2,167	2,167	2,167	2,167	2,167	2,167	2,167	25,862	138
Office Supplies	2,000	110	167	167	167	167	167	167	167	167	167	167	167	1,944	56
Postage/PO Box/Delivery Charges	500	56	42	42	42	42	42	42	42	42	42	42	42	514	(14)
Travel/Mileage	13,000	1,304	1,083	1,083	1,083	1,083	1,083	1,083	1,083	1,083	1,083	1,083	1,083	13,221	(221)
Website	600	-	-	-	-	-	-	-	-	-	-	-	600	600	-
Appraisal Fees	6,000	-	-	1,500	-	-	1,500	-	-	1,500	-	-	1,500	6,000	-
Williamson County Tax Collector	10,000	-	-	-	-	-	-	-	-	-	-	-	10,000	10,000	-
Utilities	4,800	151	400	400	400	400	400	400	400	400	400	400	400	4,551	249
Payroll Taxes	21,000	845	1,750	1,750	1,750	1,750	1,750	1,750	1,750	1,750	1,750	1,750	1,750	20,095	905
Employee Benefits	17,000	4,032	1,417	1,417	1,417	1,417	1,417	1,417	1,417	1,417	1,417	1,417	1,417	19,615	(2,615)
Elections	24,000	-	-	-	-	-	-	-	-	-	-	-	24,000	24,000	
Miscellaneous	15,000	582	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	14,332	668
Engineering Expenses -															
Engineering/Surveying	120,000	4,668	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	114,668	5,332
USGS	42,500	-	-	10,625	-	-	10,625	-	-	10,625	-	-	10,625	42,500	-
Operating Expenses -															
Dam Maintenance	315,000	-	26,250	26,250	26,250	26,250	26,250	26,250	26,250	26,250	26,250	26,250	26,250	288,750	26,250
Dam Repairs	1,020,500	-	-	-	-	-	-	-	-	-	-	-	1,020,500	1,020,500	-
Dam Rehabilitation	85,000	-	-	-	-	-	-	-	-	-	-	-	85,000	85,000	-
Total Expenditures	2,088,300	46,289	72,308	86,683	84,308	72,308	86,683	72,308	72,308	86,683	72,308	72,308	1,233,920	2,058,418	29,882
Excess/(Deficiency) of Revenues over Expenditures	$ (548,375)	$ (29,577)	$ (69,808)	$ 1,265,817	$ (81,808)	$ (69,808)	$ (84,183)	$ (69,808)	$ (69,808)	$ (84,183)	$ (69,808)	$ (69,808)	$ (1,071,495)	$ (535,816)	$ 44,094

S Accountants' R port.

LOWER BRUSHY CREEK WCID

BOARD APPROVED POLICY

FINANCIAL INVESTMENT POLICY

(Updated ____________)

The purpose of this document is to adopt a Financial Investment Policy pursuant to the Texas Government and Water Codes. This policy included that adoption of an Investment Policy and Investment Strategies; designation of qualified brokers authorized to engage in investment transactions with the District, and designates an Investment Officer to be responsible for the investment of Lower Brushy Creek Water Control and Improvement District ("District") funds.

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Investment Policy:

Scope - This Policy applies to all transactions involving the investment assets of the District.

Policy - District funds will be invested in compliance with applicable legal requirements, the guidelines stated in this Policy, each District Investment Strategy, and the restrictions, contained in the District's bond resolutions. Effective cash management is recognized as a foundation of this Policy. Notwithstanding the foregoing investment of District funds is limited to the types of investments set forth below.

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Allowable Maturities - Unless otherwise stated in **Authorized Investments,** the maximum allowable stated maturity of any individual investment may not exceed two years, and the maximum dollar-weighted average maturity for pooled fund groups based on the stated maturity dated for the portfolio may not exceed 60 days. Settlement of all transactions, other than investment pool funds and mutual funds, must be consummated on a delivery versus payment basis.

Investment Objectives - The District's investment portfolio will be planned and managed to take advantage of the investment interest as a source of income from all operating and capital funds. In addition, the portfolio will be managed in accordance with the covenants of the District's bond resolutions, including covenants with respect to the arbitrage regulations under the U.S. Internal Revenue Code. Consideration will be given to the following objectives:

- Safety of capital: The primary objective of the District is to ensure the preservation and safety of principal.
- Liquidity: The District will maintain sufficient liquidity to ensure the availability of funds necessary to pay obligations as they become due.
- Return on investment: The District will seek to optimize return on investments within the constraints of safety and liquidity.

- Standard of Care: The District will seek to ensure that all persons involved in the investment process act responsibility in the preservation of District capital. District investments will be made with the exercise of judgment and care, under circumstances then prevailing, which persons of prudence, discretion, and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the probable safety of their capital as well as the probable income to be derived.

Investment Officer and Quarterly Report - Purchases and sales of District Investments may only be initiated by an Investment Officer appointed by resolution of the Board. The District's Investment Officer will be required to attend training, in compliance with the Public Funds Investment Act, from an independent source approved by the Board that includes education in investment controls, security risks, strategy risks, market risks, and compliance with the Public Funds Investment Act. With Board approval, an Investment Officer may invest and reinvest funds of the District in accordance with the Policy.

The Investment Officer must submit a written report to the Board, on at least a quarterly basis, which sets forth all investment transactions during the previous quarter. The report must:

1. describe in detail the investment position of the District on the date of the report;
2. be prepared jointly by all investment officers of the District;
3. be signed by each investment officer of the District;
4. contain a summary statement prepared in compliance with generally accepted accounting principles of each pooled fund group that states the:
   a) beginning market value for the reporting period;
   b) additions and changes to the market value during the period;
   c) ending market value for the period; and
   d) fully accrued interest for the reporting period.
5. state the book value and market value of each separately invested asset at the beginning and end of the reporting period by the type of asset and fund type invested;
6. state the maturity date of each separately invested asset that has a maturity date;
7. state the account or fund or pooled group fund in the District for which each individual investment was acquired; and
8. state the compliance of the investment portfolio of the District as it relates to:
   a) the investment strategy expressed in the District's investment policy; and
   b) relevant provisions of the Public Funds Investment Act.

The Investment Officer shall monitor the credit rating on all authorized investments in the District's portfolio based on independent information from a nationally recognized rating agency. If any security falls below the minimum rating required by this Policy, the Investment Officer shall immediately solicit bids for and sell the security, if possible, regardless of a loss of principal.

Acknowledgment Required - Any business that desires to sell investments to the District or otherwise engage in an investment transaction with the District must be given a copy of this policy, and a qualified representative of the Business Entity must execute a written instrument, in substantively the form attached as Exhibit "A" stating that he or she:

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- Has received and thoroughly reviewed this Policy; and
- Acknowledges that his or her organization has implemented reasonable procedures and controls in an effort to preclude investment transactions conducted between the District and his or her organization that are not authorized by this Policy, except to the extent that such authorization is dependent on analysis of the makeup of the District's entire portfolio or requires an interpretation of subjective investment standards.

Collateralization - Funds held at a bank or trust company that are not invested must be collateralized by collateral security set forth in the Public Funds Collateral Act, to the extent not insured by the Federal Deposit Insurance Corporation (FDIC), the Federal Savings and Loan Insurance Corporation (FSLIC), their successors, or any other instrumentality of the United States. Any bank or trust company that is required to secure a deposit of District funds under this Policy or the Public Funds Collateral Act must enter into an agreement regarding the collateral securities in a form approved by the District.

Review - This Policy and investment performance and security will be reviewed and evaluated at least annually by the Board, or more frequently upon the request of any Director. Following its annual review, the Board will adopt a written resolution confirming its review of the Policy and the investment strategies contained in this Policy.

Authorized Investments:

1. The following obligations of governmental entities and obligations guaranteed by the governmental entities are allowed:
   a) Obligations of the United States or its agencies and instrumentalities;
   b) Direct obligations of the State of Texas or its agencies and instrumentalities;
   c) With prior approval of the Board, collateralized mortgage obligations directly issued by the federal government, the underlying security for which is guaranteed by the United States with certain exceptions set forth in the Public Funds Investment Act;
   d) Other obligations backed by the full faith and credit of the United States; and
   e) With prior approval of the Board, obligations of states, agencies, counties, cities, and other political subdivisions having not less than "A" rating from nationally recognized investment rating firm.
2. Certificates of deposit issued by a bank doing business in Texas guaranteed by the Federal Deposit Insurance Corporation or the obligations set for above.
3. With prior approval of the Board, repurchase agreements with a defined termination date; secured by obligations set for above and placed through a primary government securities dealer or financial institution doing business in Texas.
4. With prior approval of the Board, bankers' acceptance with stated maturity of 270 days or less that will be liquidated in full at maturity and meet other credit requirements established by the Board.
5. With prior approval of the Board, commercial paper with a stated maturity of 270 days or less and meeting other credit requirements established by the Board.
6. With prior approval of the Board, money market mutual funds that are no-load and
   a) Are regulated by the Securities and Exchange Commission (SEC);
   b) Have provided the District with prospectus and other information required by the Securities Exchange Act of 1934 and the Investment Company Act of 1940;
   c) Have an average weighted maturity of 90 days or fewer; and

   d) Have an investment objective of maintaining a stable net asset value of $1 per share.

7. Other types of mutual funds which are no-load and
   a) Are registered with the SEC;
   b) Have an average weighted maturity of less than 2 years;
   c) Are invested exclusively in obligations approved by this Act;
   d) Have a "AAA", or its equivalent rating; and
   e) Meet certain requirements of investment pools, as set forth in the Public Funds Investment Act.
8. Local government investment pool which meets the criteria as set forth in the Texas Public Funds Investment Act, maintains a "AAA" rating and has an investment objective of maintaining a stable net asset value of $1 per share.

Investment Strategies in order of priority:

A. Investment requirements by fund.

1. Operating Funds. The District will maintain funds in the operating checking account at its depository, TexPool or any qualified money market fund to cover monthly operational expenses. The remaining operating funds will be invested in acceptable investments to meet the operating requirements of the District, as determined by the annual operating budget adopted by the Board, not to exceed a maximum maturity of two years.
2. Tax Collections. Tax collections will be deposited into the District's TexPool account. The balance will be checked monthly.
3. Rainy Day Funds. The District may maintain funds in a reserve account at its depository or TexPool, or those funds may be invested in acceptable investments not to exceed a maximum maturity of two years, to cover emergency expenses caused by storm, flood, drought, or other unforeseen occurrence.

B. Suitability. The District's Investment Officer(s) must understand the District's financial requirements. Appropriate investments will be made to meet the needs of the District. TexPool, Reserve Account, and future capital expenditures, or a qualified money market fund will be considered acceptable investments if approved by the District's Investment Officer in accordance with these strategies.

C. Preservation of Capital. A safe investment will allow the District to recover every dollar invested.

D. Liquidity. The District's Investment Officer(s) must invest in securities that are easily and rapidly converted into cash without substantial loss of value.

E. Investment Marketability Requirements. All investments must be "marketable" in case the need arises to liquidate an investment before maturity.

F. Maximum Maturities. To the extent possible, the District will match its investments with anticipated cash flow requirements. As required by the Public Funds Investment Act and the District's Financial Investment Policy, certain investments will have maturity limitations.

G. Diversification. There will be no defined level of investment diversification as long as all funds of the District are invested in accordance with these strategies.

H. Yield. District funds must be invested to obtain the maximum yield for each time frame taking into consideration the priority of preservation and safety of the principal and liquidity of the investment.

List of Authorized Brokers:

The following brokers may make investments for the District:

- City National Bank of Taylor
- Citizens National Bank
- Frontier Bank of Texas
- Cadence Bank
- PNC Bank

Annual Financial Audit:

Annually, the District Auditor shall audit for compliance of this policy. Written result of that audit shall be presented to the full Board for review and approval.

LOWER BRUSHY CREEK WCID

BOARD APPROVED POLICY

(Approved ______________)

PURCHASING AND PAYMENT POLICY

The purpose of this policy is to identify procedures to be utilized by District staff and officials in connection with purchasing and payment for goods and services on behalf of the Lower Brushy Creek Water Control & Improvement District.

Prior to the start of each fiscal year, the Board approves the District's budget. In approving the budget, the Board authorizes District staff to expend funds in the manner and amount that has been identified in the budget, and subject to the following procedures.

Staff and officials should never personally benefit from selecting a specific vendor or expending District funds, and all purchasing decisions shall be governed by the best interest of the District.

Employees and officials are not authorized to make purchases from any supplier with whom they have a financial interest or familiar relationship that could result in a conflict of interest.

District Funds

The District must use as depositories the financial institutions identified as District depositories in the District Investment Policy. The District shall maintain a checking account in a depository and may establish money market or other accounts as authorized by the Board of Directors. All District expenditures will be paid from the District's checking account.

Deleted: designates the City National Bank of Taylor as its depository

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The District shall also maintain a TexPool account for receipt of all tax funds received from the Williamson County Assessor/Collector's office.

Transfers from TexPool to the District's checking account are authorized to cover the monthly operation and maintenance expenses reflected in a monthly summary of expenses that are approved by the Board of Directors. Two authorized signatures from Board members are required on all transfers.

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Authority to Purchase

The following employees and officials are authorized to expend funds on behalf of the District in accordance with the Board approved budget and are responsible for monitoring and ensuring both budgetary and policy compliance:

General Manager	$2,000
Operations Manager	$2,000
District Clerk	$1,000
Board President	$1,000

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Staff or officials that make unauthorized purchases are at the risk of being held financially responsible for the purchase or subject to disciplinary action up to and including termination.

All purchases made by District employees and officials will be included in the financial reports provided at the next regular meeting of the Board of Directors.

Methods of Purchasing

Vendor Accounts

Vendor accounts may be used for general purchases under $500 monthly from each vendor, and within budgeted annual amounts.

Credit and/or Debit Cards

Credit and/or Debit cards may be used for general purchases and any recurring District bills within the predetermined credit limits and within budgeted annual amounts. Receipts are required for all credit or debit card purchases. The following credit cards limits shall apply:

General Manager	$2,000
Operations Manager	$2,000
District Clerk	$1,000
Board President	$1,000

Deleted: Secretary

Automatic credit card payments for recurring District bills of a constant amount may be scheduled with the General Manager's approval. Bills with varying amounts may be made using a credit card but must be initiated manually. The General Manager will review and initial the monthly credit card statement and backup documentation for internal accounting purposes. The District's credit card number may be stored on reputable vendors' websites for ease of transactions, with the General Manager's approval.

Reimbursement - purchases, mileage and travel expenses

Any authorized District expense that is paid for by an employee or official shall be reimbursed with an approved reimbursement request form. Mileage for District business shall be reimbursed at the Federal Mileage Reimbursement Rate with an approved mileage reimbursement request form. Reimbursement for staff or officials shall be based on actual expenses. The General Manager is authorized to review and approve reimbursement requests.

Reimbursement request forms shall be accompanied by receipts for all transactions of $50 or more. All transactions must include a written description of the expense, related business purpose, and names of all parties associated with the expenditure. All transactions require Board approval before reimbursement can be made.

Reimbursement - meals and entertainment

Business meals are occasionally warranted if associated with a meeting related to District business. In those cases, employees and officials are authorized to pay for such meals for consultants, vendors, municipal employees, etc. as long as such an act is not contrary to the recipient's employers' requirements. Such expenditures shall be limited to $1,000 annually for the District without prior Board approval. All business meal expenditures shall be documented with receipts, with the attendees of the meeting and a brief description of the topic of the meeting written clearly on the receipt.

No reimbursement is allowed for the cost of entertainment or recreation unless the expenses is directly related to the conduct of the business of the District.

Methods of Making Purchases

District staff and officials should always make purchases that are financially sound and benefit or meets the business needs of the District. Purchases should provide best value, not necessarily lowest cost.

When procuring Professional Services, the District shall comply with the requirements of Subchapter A, Chapter 2254, Texas Government Code and shall select and award on the basis of demonstrated competence and qualifications to perform the services for a fair and reasonable price and shall not select services or award contracts on the basis of competitive bidding.

Purchases and contracts less than $25,000

District staff is not required to seek competitive bids for contracts or purchases of items that cost less than $25,000, with the approval of the General Manager. The employee may select the vendor but should make every attempt to get the best value for the District.

Purchases from $25,000 to $150,000

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All contracts and purchases from $25,000 to $150,000 require prior approval for a "not to exceed" amount by the Board prior to the purchase being made.

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Generally, no less than three written price quotations should be obtained from potential vendors to ensure competition. The written quotations must be submitted to the Board with the request to approve the purchase, and shall include the names of the vendors and their quote. Selection shall be based on price, quality of service, reliability of vendor, schedule, and other relevant factors as determined by the General Manager. If the General Manager, in his/her professional judgment, determines that it is unreasonable to obtain three quotes, then the General Manager may proceed with the purchase on a non-competitive basis with the concurrence of the Board.

Consideration to local qualified vendors, located within the District boundaries, may be considered as a relevant factor.

Purchases of $150,000 or more

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All contracts and purchases of $150,000 or more require Board approval for a "not to exceed" amount prior to the purchase being made.

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Purchases not made through a state contract or from a sole source provider shall use a formal bid process, either through an Invitation for Bid (IFB), Request for Proposal (RFP), or Request for Qualifications (RFQ). The Board must approve the purchase prior to the issuance of the IFB, RFP or RFQ. Staff will draft the document, including specifications, establish the scoring criteria and weight, and identify potential bidders, and submit it to the Board. If the Board approves the issuance, the General Manager will review the proposals and make an award recommendation to the Board. All responsive bidders shall be ranked based on best value offered as determined by the selection criteria in the procurement document as these terms are defined by Texas statutes and case law. The Board of Directors shall select the winning bidder and authorize contract award.

Invitation for Bid (IFB) - An IFB is generally used when the supplies, materials, equipment, goods, property or services to be acquired will be provided via contract on a recurring basis over a specified period of time. The primary decision factor is price if using an IFB.

Request for Proposal (RFP) - An RFP is generally used when multiple factors exist that make it difficult or impossible to define a product or scope of work that will allow an evaluation to be made as to determine the lowest responsive bid from a responsible bidder. Evaluations will be based on the factors set forth in the RFP in order to determine which proposal best meets the needs of the District.

Request for Qualification (RFQ) - An RFQ is generally used when professional services are required. Cost information or other information from which cost can be derived must not be submitted until the second step of negotiating a contract at a fair and reasonable cost.

Non-Emergency Exceptions to Competitive Bidding

Deleted: Sole Source Purchases

There may be circumstances where it is in the best interest of the District to not engage in a full competitive process to select contract awardees. The District is excepted from competitive bidding requirements for the following:

Deleted: Sole source procurement is justified when there is only one supplier that can provide the material or service economically or in a timely manner (the product or service is protected by copyright, patent, or trademark, or must be provided by the original equipment manufacturer; a mobilized contractor is the only one who can perform in time; or there is no time to solicit and evaluate proposals).

(1) equipment, materials, or machinery purchased by the District at an auction that is open to the public;
(2) contracts for personal or professional services or for a utility service operator;
(4) contracts for services or property for which there is only one source or for which it is otherwise impracticable to obtain competition;
(5) high technology procurements;
(6) contracts for the purchase of electricity for use by the District; or
(7) contracts for services related to compliance with a state or federal construction storm water requirement, including acquisition of permits, construction, repair, and removal of temporary erosion control devices, cleaning of silt and debris from streets and storm sewers, monitoring of construction sites, and preparation and filing of all required reports.

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The General Manager may consult with the District's Attorney when considering whether purchases or contracts are exempt from competitive bidding, but must have prior approval from the Board to make purchases or enter into such contracts.

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Bid or Contract Modifications

The District may negotiate with any responsive bidder to improve the value of the contract to the District prior to award or selection of a supplier. The District may negotiate simultaneously with multiple suppliers during the evaluation process in order to obtain the best deal possible for the District.

After award of the contract and signing by both parties, the District may make changes to plans, specifications or quantities, if necessary. If a change order of $25,000 or less is involved, the District grants authority to the General Manager to approve the change order. All other change orders require approval by the Board of Directors.

No increase of more than 25% per contract may be made without Board approval and verification of proper bonding by the contractor.

Emergency Purchasing and Contracting Provisions

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If the District experiences an emergency condition that may create a serious health hazard or unreasonable economic loss to the District, the District may negotiate limited duration contracts to make necessary repairs without conducting competitive bidding. The District must submit information required under Section 49.274 of the Texas Water Code to the TCEQ Executive Director as soon as practicable following the issuance of the contracts. If feasible, the District must obtain prior approval from the TCEQ Executive Director before authorization of the contract. The Board of Directors expressly delegates to the General Manager the authority to approve expenditures of District funds in any amount as may be necessary to respond to emergency conditions may create a serious health hazard or unreasonable economic loss to the District, including the authority to enter into emergency contracts. The General Manager will provide an update to the Board of Directors of any emergency contracts at a public meeting as soon as feasibly possible.

The General Manager may approve expenditures of District funds in any amount as may be necessary to respond to emergency conditions that potentially threaten the health, safety or welfare of District residents, employees, the public or District infrastructure, for which immediate corrective action is necessary. It is desired that any such action be planned in consultation with the Emergency Coordinators, local Floodplain Administrators, public safety officers, Federal, State or local government officials, or the District engineering contractor. It is further desired that such officials later provide the District with a letter or other record of these consultations, to be placed in the District archive as documentation supporting the expenditures of District money. Notification of such action shall be presented to the Board and subsequently placed on the agenda for the Board of Directors' next regularly scheduled meeting.

Approval of Expenditures and Payment of Invoices

Regular Expenses

The General Manager shall review all invoices for regular District expenses and, if acceptable, will provide a written recommendation for approval.

Operation and Maintenance Expenses

The General Manager shall review all invoices for operation and maintenance expenses to be paid from the Texas State Soil and Water Conservation Board's Flood Control Program and, if acceptable, will prepare and submit the required request for payment and approval.

Repair and Rehabilitation Project Expenses

The General Manager shall review all construction related invoices repair and rehabilitation expenses to be paid from the Texas State Soil and Water Conservation Board's Flood Control Program and, if acceptable, will prepare and submit the required request for payment and approval.

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Deleted: The Treasurer or President shall review all invoices from CLARNO Consulting, LLC for repair and rehabilitation expenses to be paid from the Texas State Soil and Water Conservation Board's Flood Control Program and, if acceptable, will prepare and submit the required request for payment and approval.¶

Check approval and signatures

Approved invoices shall be sent to the District's Bookkeeper for preparation of checks. Checks will require two authorized signatures unless the General Manager has been delegated authority to make such expenditures.

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Reporting of Expenditures

Reimbursement request forms shall be accompanied by receipts for all transactions of $50 or more. Any transaction of $50 or more that is not documented with a receipt requires a written explanation of why a receipt is not available and certification by the purchaser that the expenditure is a valid District expense.

The Board of Directors will receive a summary of all financial transactions and reimbursement request forms each month. Directors may opt for an electronic copy of all back-up documentation (invoices, receipts, etc.).

Disposal of Surplus Materials

Materials or personal property no longer necessary, convenient or beneficial to the District with an estimated value greater than $50 may be sold, transferred or conveyed by the General Manager for appropriate consideration, subject to the Board declaring such materials or personal property surplus and authorizing disposition.

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Purchasing Ethics

All staff and officer decisions are held to strict standards of ethical conduct due to the visible public service positions they hold and the potential for public misperceptions.

District staff and officers have the right to engage in activities that are of a private nature outside their District duties and responsibilities. However, one must never use their position at the District to provide any special benefit to themselves or to persons with whom they have family, business, personal or financial ties. Although a conflict technically may not exist, any appearance of such a conflict must be avoided. Whenever a potential conflict of interest arises, the District Attorney, General Manager and Board of Directors should be notified immediately for guidance and resolution.

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Bank Statements and Monthly Financial Statements

Bank statements shall be mailed to the District's Bookkeeper for reconciliation each month and regular financial statements will be prepared and provided to the General Manager.

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Effective Date

This policy will become effective upon adoption by the Board of Directors.

APPROVED AND ADOPTED on this ___ day of ___________ 2025.

By: ______________________________________
Edmond S. Komandosky
Board President

ATTEST:

By: _______________________________
Monica P. Masters
Board Secretary

LOWER BRUSHY CREEK WCID

351 Exchange Blvd, Suite 230
Hutto, Texas 78634
Jim.Clarno@LowerBrushyCreekWCID.org

TO: President and Members of the Board

FROM: Jim Clarno, General Manager

DATE: December 9, 2025

SUBJECT: General Manager's Report

Administrative

- A Notice of Election has been posted. Filing period begins in January and the elections will be held on May 2nd.
- The WCID met with Sarah Stannard of the Texas Water Resources Institute regarding our possible role with moving forward with Brushy Creek Watershed Plan.
- Met with Wilco representatives about development of new districts and new wastewater treatments plants being proposed within the WCID.

Operation & Maintenance

- Most sites are not being grazed this fall in accordance with the rotational grazing program to allow grass to recuperate.
- A grant application has been approved by the TSSWC for topsoil replacement and reseeding of Site 21.
- Grant applications will be prepared and submitted after the first of the year to the TSSWCB for (1) fertilizer and herbicide application to all sites and (2) fence replacement at Site 9 following bidding for that work

Repair and Rehabilitation

- Plans and bidding schedule will be prepared for fence replacement at Site 9.
- A contract has been executed for principal spillway and plunge pool repairs at Sites 3, 10 and 30. This work will be started in the spring following delivery of the pipe.
- Applications have been made to the TSSWCB for repairs for significant wave damage and plunge pool repairs at Sites 6, 17 and 24. These projects did not make the final cut and will not be funded this year.
- The Texas NRCS has made recommendation to initiate the design of the rehabilitation of Site 25 and 29 with FY 26 funds. We have not had any updates on funding since the shutdown. When approved, the design and permitting will take approximately 18 months.

Upcoming Meetings

- January 20th – next regular meeting of the Board of Directors of the WCID – note this is **not** on 3rd Monday as that is a national holiday
- February 17th – Greater Taylor Chamber of Commerce Annual Banquet
- May 13th and 14th – TAWS annual meeting will be held in Round Rock.