

**MINUTES OF THE MEETING OF THE BOARD OF DIRECTORS OF
TRAVIS COUNTY MUNICIPAL UTILITY DISTRICT NO. 2**

February 7, 2024

THE STATE OF TEXAS §
 §
COUNTY OF TRAVIS §

A meeting of the Board of Directors of Travis County Municipal Utility District No. 2 (the “*District*”) was held on February 7, 2024 at the offices of Armbrust & Brown, PLLC, 100 Congress Avenue, Suite 1300, Austin, Texas. The meeting was open to the public and notice was given in accordance with the Texas Open Meetings Act. A copy of the Certificate of Posting of the notice is attached as **Exhibit “A”**.

John Bartram of Armbrust & Brown, PLLC, the District’s general legal counsel, called the meeting to order at 12:06 p.m. The roll was then called of the members of the Board:

Wilmer Roberts	-	President
Raymond C. Mura	-	Vice President
Tracy T. Johnson	-	Secretary
Daffney A. Henry	-	Assistant Secretary
Sarah Rossig	-	Assistant Secretary

and all of the Directors were present except Director Roberts, who arrived later, and Director Johnson, who was absent, thus constituting a quorum. Also present in person at the meeting were Steven Montgomery of HydroPro Solutions, Inc. (“*HydroPro*”); Dennis Hendrix of Crossroads Utility Services LLC (“*Crossroads*”), the District’s utility operator; Ken Schroeder of Schroeder Engineering Company, the District’s engineer; and John Bartram of Armbrust & Brown, PLLC, the District’s general legal counsel. Attending the meeting via telephone conference call were Allen Douthitt of Bott & Douthitt, PLLC, the District’s accountant; Lauren Smith of Public Finance Group LLC, the District’s financial advisor; and Nancy Olson of McCall Gibson Swedlund Barfoot PLLC, the District’s auditor.

Mr. Bartram announced that the Board would first receive citizens’ communications and Board member announcements. There being none, Mr. Bartram stated that the Board would next consider approving the minutes of the December 6, 2023 Board meeting. After review, upon motion by Director Henry and second by Director Mura, the minutes were approved 3-0. Director Roberts arrived at this time.

Mr. Bartram next recognized Ms. Olson for purposes of receiving a report from the District’s auditor in connection with the audit of the District’s financial statements for the fiscal year ended September 30, 2023. Ms. Olson presented the “Travis County Municipal Utility District No. 2 Year Ended September 30, 2023 Financial Statements, Supplementary Information and Independent Auditor’s Report” (the “*Audit Report*”) attached as **Exhibit “B”**, including a summary of (i) the independent auditor’s report, which she explained contained a “clean”, or what was now referred to as an “unmodified”, opinion, and was the best opinion that the District could receive; (ii) the Management’s Discussion and Analysis, which she explained was a summary of District operations prepared by the District’s bookkeeper on behalf of District management in compliance with applicable governmental accounting standards; (iii) the basic financial statements and the notes thereto; (iv) the required supplementary information; and (v) the Texas supplementary information. She focused the Board’s attention on the balance sheet, income statement, budget-to-actual comparison, and various notes to the financial

statements. She indicated that the District had ended the fiscal year with a ±\$526,000 positive budget variance and a positive net position of almost \$3.4 million. Ms. Olson next reviewed the audit summary letter attached as **Exhibit “C”**, which she noted was a required communication under applicable auditing standards, and confirmed that no significant difficulties were encountered, that no material adjustments were required, and that there had been no disagreements with management in connection with this year’s audit. Ms. Olson then reviewed the Board representation letter attached as **Exhibit “D”**, which she pointed out incorporated certain “knowledge” and “reliance” qualifiers that took into account the fact that the Board was relying on the advice of the District’s consultants in making the representations set forth in the letter. She stated that similar letters would be signed by the District’s utility operator and bookkeeper. After discussion, upon motion by Director Roberts and second by Director Henry, the Board voted 4-0 to approve the Board representation letter and the Audit Report and to authorize the filing of the Audit Report as and where applicable.

Mr. Bartram next announced that the Board would consider the Annual Review Items on the agenda. He first reviewed the District’s identity theft prevention program, which he indicated was modeled on the requirements of the federal government’s “red flag rules”. Mr. Hendrix reported that the program had proved effective and that he was not recommending any changes this year. Upon motion by Director Rossig and second by Director Mura, the Board voted 4-0 to approve the Resolution Confirming Annual Review of Identity Theft Prevention Program attached as **Exhibit “E”**.

Mr. Bartram then reviewed the District’s current code of ethics and financial management policies and stated that he did not have any revisions to recommend at this time other than to incorporate the new limit on Director per diems. Upon motion by Director Henry and second by Director Rossig, the Board voted 4-0 to approve the Resolution Confirming Annual Review of Certain Financial Management Policies; Adopting a Revised Code of Ethics and Financial Investment, Financial Management, Travel, and Professional Services Policy; Ratifying Adoption of Investment Strategies; Ratifying Designation of Investment Officers; and Confirming Review and Adoption of List of Qualified Brokers attached as **Exhibit “F”**.

Mr. Bartram next called the Board’s attention to the District’s written procedures for post bond issuance federal tax compliance and highlighted the arbitrage, private use, and records retention requirements. He stated that these procedures would likely evolve over time to keep up with underlying regulatory changes but that the District’s bond counsel was not recommending any changes this year. Upon motion by Director Rossig and second by Director Henry, the Board voted 4-0 to approve the Resolution Confirming Annual Review of Written Procedures for Post Bond Issuance Federal Tax Compliance attached as **Exhibit “G”**.

Mr. Bartram then concluded the Annual Review Items by referring the Board to the Declarations pages for the District’s current insurance coverage attached as **Exhibit “H”**. He recommended that the Board review the current limits and deductibles in order to confirm that the Board was comfortable with the scope of coverage. Mr. Bartram stated that he had also asked the District’s engineer and utility operator to review the District’s property insurance schedule and verify that it was up to date. After discussion, the Board generally concurred that the scope and limits of the District’s insurance coverage was adequate.

Mr. Bartram then stated that the Board would consider the Master District and Advisory Committee items on the agenda, beginning with wholesale water related matters. Mr. Hendrix reported that the elevated storage tanks were full, that water pressures were consistent, and that the consultant team was evaluating future demand in advance of additional connections and hotter weather. He indicated that Metro Water Systems, Inc. had advised that additional water supply facilities were being developed but that there would likely be no additional water

available this year, which meant that the Participant Districts may need to implement heightened watering restrictions before summer and be more proactive on enforcement. Director Roberts asked if a letter should be sent to the HOAs stating that the District expected compliance. Mr. Bartram generally agreed that it would be prudent to initiate communications to customers early. Director Henry asked if the homebuilders, who needed to get landscaping established, were failing to comply with applicable watering restrictions. Mr. Hendrix stated that, based on his review of the data, it was primarily the HOA irrigation meters that had failed to show a reduction in usage.

Mr. Bartram next asked Messrs. Schroeder and Hendrix to update the Board on the Master District's pending wastewater treatment plant expansion/conversion project. Mr. Schroeder reported that the expansion project was nearing completion. Mr. Hendrix added that almost all components of the new facility were in use, that Crossroads personnel were working to address a few hiccups, that the plant remained in compliance with the discharge permit, and that substantial completion was projected in April. Director Roberts asked when the Board members could take a tour of the new facility. Mr. Hendrix stated that he would schedule a tour after all construction equipment had been removed from the job site, which would not likely occur until summertime.

Mr. Bartram then concluded the Master District and Advisory Committee items by directing the Board's attention to the agenda(s) and minutes from the most recent joint meeting(s) of the Board of Directors of Wilbarger Creek Municipal Utility District No. 2 and the Advisory Committee, which was a recurring agenda item so that the Board could stay informed of the activities of the Master District and Advisory Committee.

Mr. Bartram next announced that the Board would move to the Reports and Related Action Items section of the agenda. He noted that Russ Allison had been unable to attend today's meeting but had submitted the "Construction status as of 1/31/24" report attached as **Exhibit "I"**.

Mr. Bartram noted that the next item on the agenda was a report from the website subcommittee. Director Roberts reported that he had worked with Director Johnson and Crossroads to have a boil water notice related to water line repairs posted on the website.

Mr. Bartram then stated that the Board would receive a report from the District's utility operator. Mr. Hendrix directed the Board's attention to the most recent operations report attached as **Exhibit "J"** and reviewed the latest water usage, water accountability, connection, billing, and delinquent accounts reports. He reported that water loss had increased to -34.31% for the latest reporting period and that, after confirming the accuracy of the irrigation meters, he was evaluating additional leak detection efforts as a precursor to the proposed installation of sub-master meters. Mr. Hendrix stated that identifying the source(s) of water loss was a challenge due to the fact that the Master District's water transmission main was over four miles long and contained at least 12 valves; however, he asserted that resolving water loss was his top priority this year. He next reported that all facilities were generally operating well; that Stage 2 water restrictions were still in effect; that discolored water calls had died off; that Spectrum was installing fiber optic lines within ShadowGlen and that Crossroads was coordinating the appropriate utility "locates" for the District's facilities as requested; that Crossroads had repaired a service line leak on Long Shadow that had resulted in a boil water notice for approximately 20 customers; that he had no concerns regarding aged receivables; that there was one write-off for consideration this month in the amount of \$54.92; and that Crossroads was going to start processing customer payments made by check in house. Upon motion by Director Mura and second by Director Henry, the Board voted 4-0 to approve the recommended write-off. Mr. Hendrix then concluded by suggesting that the item regarding the conversion to

“smart” / AMR water meters be pushed to the end of the meeting so that the presentation materials could be projected without disrupting the meeting. The Board concurred.

Mr. Bartram next recognized Mr. Douthitt for purposes of receiving a report from the District’s accountant. Mr. Douthitt directed the Board’s attention to the accounting report and updated cash activity report attached collectively as **Exhibit “K”** and first reviewed the District’s latest quarterly investment report, tax collection report, and financial statements, noting that the District was ±\$41,000 ahead of budget through December. He also presented and recommended approval of all Director and vendor payments and fund transfers, as well as the District’s semi-annual bond payments; however, he noted that Director Johnson’s per diem for today’s meeting would be voided due to absence. After discussion, upon motion by Director Henry and second by Director Rossig, the Board voted 4-0 to approve the Director and vendor payments, the fund transfers, and the bond payments, as presented, including the void noted.

Mr. Bartram next recognized Ms. Smith for a report from the District’s financial advisor. Ms. Smith directed the Board’s attention to the MSRB Rule G-10 and G-42 disclosure letter attached as **Exhibit “L”**, which she indicated was an annual disclosure required under applicable federal securities laws regarding Public Finance Group’s role as a “municipal advisor” and that no action was necessary by the Board. She stated that Public Finance Group was in compliance with all applicable securities laws and had no conflicts of interest.

Mr. Bartram then stated that the Board would next receive a report from the District’s engineer. Mr. Schroeder referred the Board to his Memorandum attached as **Exhibit “M”** and first reported that he had reviewed and recommended approval of Crossroads’ latest operations invoice; that development of Section 18 was still pending; and that he had followed up with Russ Allison regarding backup for the remaining expenses that Mr. Allison had claimed were unreimbursed. Mr. Schroeder then addressed items related to the Master District. He reviewed the latest wastewater treatment plant flow data, advised that there had been no discharge permit excursions during the latest reporting period, and confirmed that Crossroads and Quiddity continued to coordinate on the wastewater treatment plant expansion project.

Mr. Bartram stated that the next item on the agenda was a report from the District’s attorney. He reviewed the directives report and advised that the outstanding directives were complete or in process. Mr. Douthitt noted that the District was ±\$14,000 ahead of budget on operations services, which tended to indicate that the decrease in Crossroads’ compensation was helping to balance this year’s budget.

Mr. Bartram next announced that the Board would move to the Other Discussion/Action Items section of the agenda. He reviewed the Board’s future meeting schedule; and, after discussion, the Board agreed that, unless there was a need to meet sooner, the March meeting would be canceled and the next meeting would be held as scheduled at noon on April 3rd. Director Roberts asked when the summer CASE conference was. Mr. Hendrix stated that this year’s conference was in South Padre Island again and was scheduled for June 19th – 22nd.

Mr. Bartram then stated that the Board would circle back on the agenda to consider item 13(f), and he recognized Mr. Hendrix. Mr. Hendrix stated that the Participant Districts had budgeted to convert to “smart” water meter technology this fiscal year and that he had invited Mr. Montgomery of HydroPro, the vendor for Crossroads’ preferred “smart” meter system, to attend today’s meeting to introduce and explain the technology to the Board. He stated that he had worked with Mr. Montgomery and HydroPro’s product on other systems and had been very impressed. He added that HydroPro had a warehouse in Georgetown, which meant that parts and service were readily available, and stated that “smart” meters would be a “tool in the tool kit” for managing water usage and loss. Mr. Montgomery then introduced himself and briefly

explained the Master Meter “AMR” product offered by HydroPro, which he noted was manufactured in the Dallas area. He also reviewed a PowerPoint presentation highlighting how the technology worked, its various components, and its benefits. He indicated that the data was encrypted, and he touched on customer engagement and summarized how customers would benefit. Mr. Montgomery then reviewed pricing and stated that the options included a “co-op” or “shared infrastructure” model for all of the Participant Districts and that the system could either be purchased and owned by the Participant Districts or owned by HydroPro with the data “leased back” to the Participant Districts. Mr. Hendrix noted that there would also be a \$0.95 per meter per month connection fee. Director Rossig asked if there would be cost savings from no longer having to read water meters manually. Mr. Hendrix confirmed that the connection fee under the District’s operations services agreement with Crossroads could likely be “frozen” because fewer “boots on the ground” would be required. Director Rossig then asked if the costs would be higher if only the District wanted to proceed. Mr. Montgomery stated that adjustments would probably be necessary if only one district wanted to move forward. Director Rossig then asked if this technology could help resolve the current water loss issue. Mr. Hendrix stated that it could because he would have readings every 15 minutes instead of only once a month. Director Rossig next asked if the “smart” meters were residential customers only. Mr. Hendrix stated that they would be installed for all customers. Director Rossig then asked what the down time was for an account during installation. Mr. Montgomery estimated ten to 15 minutes. Director Roberts stated that it was important to him to lock in rates for a longer term if possible; rather than having to renegotiate annually. Mr. Montgomery stated that the contracts were typically for five-years, with caps on annual increases. After further discussion, the Board requested updated proposals from HydroPro for further consideration next meeting.

There being no further business to come before the Board, upon motion by Director Mura and second by Director Roberts, the meeting was adjourned at 1:46 p.m.

(Signature page follows.)

(SEAL)



**TRAVIS COUNTY MUNICIPAL
UTILITY DISTRICT NO. 2**


Tracy T. Johnson, Secretary
Board of Directors

Date: April 3, 2024



TRAVIS COUNTY MUNICIPAL UTILITY DISTRICT NO. 2

AGENDA

STAYS IN FILE

February 7, 2024

TO: THE BOARD OF DIRECTORS OF TRAVIS COUNTY MUNICIPAL UTILITY DISTRICT NO. 2 AND ALL OTHER INTERESTED PERSONS:

Notice is hereby given that the Board of Directors of Travis County Municipal Utility District No. 2 will hold a meeting on **Wednesday, February 7, 2024, at 12:00 noon at the offices of Armbrust & Brown, PLLC, 100 Congress Avenue, Suite 1300, Austin, Texas.** The following matters may be considered and acted upon at the meeting:

PUBLIC COMMENT

- 1. Citizens' communications and Board member announcements;

CONSENT ITEMS

(These items may be approved collectively or individually. Any of these items may be pulled for discussion upon the request of any board member.)

- 2. Minutes of December 6, 2023 Board meeting;

AUDIT ITEMS

- 3. Audit of District's financial statements for fiscal year ended September 30, 2023, including report from McCall Gibson Swedlund Barfoot PLLC, approval of audit report and client representation letter, and authorizing filing of audit report;

ANNUAL REVIEW ITEMS

- 4. Identity Theft Prevention Program, including:
 - (a) Report from operator on administration of and compliance with Identity Theft Prevention Program;
 - (b) Resolution Confirming Annual Review of Identity Theft Prevention Program;
- 5. Resolution Confirming Annual Review of Certain Financial Management Policies; Adopting a Revised Code of Ethics and Financial Investment, Financial Management, Travel, and Professional Services Policy; Ratifying Adoption of Investment Strategies; Ratifying Designation of Investment Officers; and Confirming Review and Adoption of List of Qualified Brokers;
- 6. Resolution Confirming Annual Review of Written Procedures for Post Bond Issuance Federal Tax Compliance;
- 7. Annual review of District insurance coverage limits and deductibles, including any applicable Real and Personal Property Schedule updates;

MASTER DISTRICT AND ADVISORY COMMITTEE ITEMS

8. Wholesale water rates and capacity charges, wholesale water purchase schedule and projections, LUE connections, and related matters, including:
 - (a) Water pressure / supply issues from EPCOR Water (USA) Inc. to Metro Water Systems, Inc. and from Metro Water Systems, Inc. to Participant Districts;
9. Wastewater treatment plant expansion/conversion project;
10. Agenda(s) and minutes from most recent meetings of Wilbarger Creek Municipal Utility District No. 2 Board of Directors and Advisory Committee;

REPORTS AND RELATED ACTION ITEMS

11. Report from developer(s) regarding status of development, construction, and homebuilding activity;
12. Website design and management;
13. Report from District's utility operator, including:
 - (a) Water usage, quality, accountability, and conservation, including:
 - (i) Leak detection efforts to address water loss and related repairs;
 - (ii) Water quality complaints;
 - (iii) Implementation and enforcement of water restrictions;
 - (b) Connection and billing reports, including customer service, delinquent accounts, and write-offs;
 - (c) Utility operations, maintenance, and repairs;
 - (d) Solid waste and recycling collection service;
 - (e) Conversion to "smart" / AMR meters, including presentation by and proposal(s) from HydroPro Solutions;
14. Report from District's accountant, including:
 - (a) Bills, invoices, transfers, and investments;
15. Report from District's financial advisor, including MSRB Rule G-10 and Rule G-42 disclosures;
16. Report from District's engineer, including:
 - (a) Master District operations;
17. Report from District's attorney, including:

- (a) Review of prior developer and consultant directives;

OTHER DISCUSSION/ACTION ITEMS

- 18. Future meeting schedule and agenda items.

The Board of Directors is authorized by the Texas Open Meetings Act, Chapter 551, Texas Government Code, to convene in closed or executive session for certain purposes, including, without limitation, receiving legal advice from the District's attorney (Section 551.071); discussing real property matters (Section 551.072); discussing gifts and donations (Section 551.073), discussing personnel matters (Section 551.074); discussing security personnel or devices or security audits (Section 551.076); and discussing information technology security practices (Section 551.089). If the Board of Directors determines to go into executive session to discuss any item on this agenda, the presiding officer will announce that an executive session will be held and will identify the item to be discussed and the provision of the Open Meetings Act that authorizes the closed or executive session.

(SEAL)



John W. Barton

Attorney for the District

The District is committed to compliance with the Americans with Disabilities Act. Reasonable accommodations and equal access to communications will be provided upon request. Please call Armbrust & Brown, PLLC at 435-2300 for additional information. Hearing impaired or speech disabled persons equipped with telecommunications devices for the deaf may utilize the statewide Relay Texas program, 1-800-735-2988.

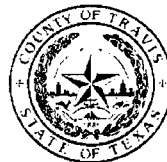
Came to hand and posted on a Bulletin Board in the
County Recording Office, Austin, Travis County, Texas on this the
31 day of January 2024



Dyana Limon-Mercado
County Clerk, Travis County, Texas
By E. Medina Deputy

E. MEDINA

**FILED AND RECORDED
OFFICIAL PUBLIC RECORDS**



Dyana Limon-Mercado
**Dyana Limon-Mercado, County Clerk
Travis County, Texas**

**CERTIFICATE OF POSTING FOR
TRAVIS COUNTY MUNICIPAL UTILITY DISTRICT NO. 2
AT
11525 SHADOWGLEN TRACE, MANOR, TEXAS 78653
(SHADOWGLEN RECREATION CENTER)**

THE STATE OF TEXAS §
 §
COUNTY OF TRAVIS §

I, Brian K. Gilbert, hereby certify that at 5:31, a.m. on Feb. 1, 2024, I posted a copy of the attached notice of meeting of the Board of Directors of Travis County Municipal Utility District No. 2 at 11525 ShadowGlen Trace, Manor, Texas 78653.

I understand that the notice was posted in order to comply with the Open Meetings provision of Chapter 551 of the Government Code and that the Board of Directors of the District will rely on this certificate in determining whether the provision of Chapter 551 of the Government Code have been satisfied.

Witness my signature this 1 day of February, 2024.

Brian K. Gilbert

Printed Name: Brian K. Gilbert

Company: Diligent Delivery

TRAVIS COUNTY MUNICIPAL UTILITY DISTRICT NO. 2

AGENDA

February 7, 2024

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5. Resolution Confirming Annual Review of Certain Financial Management Policies; Adopting a Revised Code of Ethics and Financial Investment, Financial Management, Travel, and Professional Services Policy; Ratifying Adoption of Investment Strategies; Ratifying Designation of Investment Officers; and Confirming Review and Adoption of List of Qualified Brokers;
6. Resolution Confirming Annual Review of Written Procedures for Post Bond Issuance Federal Tax Compliance;
7. Annual review of District insurance coverage limits and deductibles, including any applicable Real and Personal Property Schedule updates;

MASTER DISTRICT AND ADVISORY COMMITTEE ITEMS

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 - (e) Conversion to "smart" / AMR meters, including presentation by and proposal(s) from HydroPro Solutions;
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(SEAL)



John W. Barton

Attorney for the District

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**TRAVIS COUNTY
MUNICIPAL UTILITY DISTRICT NO. 2
YEAR ENDED SEPTEMBER 30, 2023**

**FINANCIAL STATEMENTS,
SUPPLEMENTARY INFORMATION
AND
INDEPENDENT AUDITOR'S REPORT**

**TRAVIS COUNTY
MUNICIPAL UTILITY DISTRICT NO. 2**

**FINANCIAL STATEMENTS,
SUPPLEMENTARY INFORMATION
AND
INDEPENDENT AUDITOR'S REPORT**

**FOR THE YEAR ENDED
SEPTEMBER 30, 2023**

**TRAVIS COUNTY
MUNICIPAL UTILITY DISTRICT NO. 2**

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ANNUAL FILING AFFIDAVIT

ANNUAL FILING AFFIDAVIT

STATE OF TEXAS

COUNTY OF TRAVIS


I, Wilmer Roberts, President, Board of Directors of the
(Name of Duly Authorized District Representative)

TRAVIS COUNTY MUNICIPAL UTILITY DISTRICT NO. 2
(Name of District)

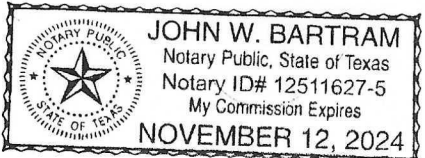
hereby swear, or affirm, that the District above has reviewed and approved at a meeting of the District's Board of Directors on the **7th day of February, 2024**, its annual audit report for the fiscal period ended **September 30, 2023** and that copies of the annual audit report have been filed in the District's office, located at:

100 Congress Ave., Suite 1300
Austin, Texas 78701
(Address of District's Office)

This annual filing affidavit and the attached copy of the audit report are being submitted to the Texas Commission on Environmental Quality in satisfaction of the annual filing requirements of Texas Water Code Section 49.194.

Date: February 7, 2024 By: 
(Signature of District Representative)
Wilmer Roberts, President
(Typed Name and Title of District Representative)

Sworn to and subscribed to before me this 7th day of February, 2024.

(SEAL) 


(Signature of Notary)

My Commission Expires On: November 12, 2024.
Notary Public in the State of Texas

INDEPENDENT AUDITOR'S REPORT

McCALL GIBSON SWEDLUND BARFOOT PLLC
Certified Public Accountants

13100 Wortham Center Drive
Suite 235
Houston, Texas 77065-5610
(713) 462-0341
Fax (713) 462-2708

PO Box 29584
Austin, Texas 78755
(512) 610-2209
www.mgsbpllc.com
E-Mail: mgsb@mgsbpllc.com

INDEPENDENT AUDITOR'S REPORT

Board of Directors
Travis County Municipal Utility District No. 2
Travis County, Texas

Opinions

We have audited the accompanying financial statements of the governmental activities and each major fund of Travis County Municipal Utility District No. 2 (the "District") as of and for the year ended September 30, 2023, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the District as of September 30, 2023, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the District, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

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

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District’s basic financial statements. The Texas Supplementary Information required by the Texas Commission on Environmental Quality as published in the *Water District Financial Management Guide* is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we express no opinion or provide any assurance on it.

Other Information

Management is responsible for the Other Supplementary Information included in the annual report. The Other Supplementary Information does not include the basic financial statements and our auditor’s report thereon. Our opinions on the basic financial statements do not cover the Other Supplementary Information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.



McCall Gibson Swedlund Barfoot PLLC
Certified Public Accountants
Houston, Texas

February 7, 2024

**MANAGEMENT'S DISCUSSION
AND ANALYSIS**

TRAVIS COUNTY MUNICIPAL UTILITY DISTRICT NO. 2

MANAGEMENT'S DISCUSSION AND ANALYSIS

SEPTEMBER 30, 2023

In accordance with Governmental Accounting Standards Board Statement No. 34 ("GASB 34"), the management of Travis County Municipal Utility District No. 2 (the "District") offers the following discussion and analysis to provide an overview of the District's financial activities for the year ended September 30, 2023. Since this information is designed to focus on current year's activities, resulting changes, and currently known facts, it should be read in conjunction with the District's financial statements that follow.

FINANCIAL HIGHLIGHTS

- *General Fund:* At the end of the current fiscal year, the total nonspendable and unassigned fund balance was \$5,089,412, an increase of \$696,309 from the previous fiscal year. General fund revenues increased from \$2,557,954 in the previous fiscal year to \$2,918,236. Operating transfers increased from \$1,068,172 in the previous year to \$1,517,441 in the current fiscal year.
- *Special Revenue Fund:* Fund balance restricted for contracted Master District expenditures was unchanged for the fiscal year. The District incurred \$3,091,983 in contract charges to the Master District during the current fiscal year. Revenues increased from \$1,177,327 in the previous fiscal year to \$1,583,508 as a result of increased property tax revenues generated from an increase in the District's assessed valuation.
- *Debt Service Fund:* Fund balance restricted for debt service increased from \$366,962 in the previous fiscal year to \$510,375 in the current fiscal year. Debt service fund revenues increased from \$1,184,177 in the previous fiscal year to \$1,331,447 in the current fiscal year due to an increase in the District's assessed valuation.
- *Capital Projects Fund:* Fund balance restricted for capital projects increased from \$737,484 in the previous fiscal year to \$771,663 in the current fiscal year.
- *Governmental Activities:* On a government-wide basis for governmental activities, the District had revenues net of expenses of \$1,239,596. Net position increased from \$2,130,444 to \$3,370,040.

**TRAVIS COUNTY MUNICIPAL UTILITY DISTRICT NO. 2
MANAGEMENT’S DISCUSSION AND ANALYSIS
SEPTEMBER 30, 2023**

OVERVIEW OF THE DISTRICT

The District, a political subdivision of the State of Texas, was created by order of the Texas Water Commission, a predecessor of the Texas Commission on Environmental Quality, on December 13, 1983 and confirmed pursuant to an election held within the District on August 25, 1984. The District was created to provide water, wastewater, and storm drainage facilities to serve approximately 375 acres located within its boundaries and operates pursuant to Chapters 49 and 54 of the Texas Water Code, as amended. Since creation, the District’s Board of Directors has approved two exclusions of land from the District and four annexations of land into the District resulting in a total of approximately 404 acres. The District is located partially within the city limits of the City of Manor and partially within the extraterritorial jurisdiction of the City of Manor and entirely within Travis County, Texas. The District is located approximately ten miles northeast of the central business district of the City of Austin, lies adjacent to the city limits of Manor, and is bounded by U.S. Highway 290 on the south. The District is one of four political subdivisions, including Cottonwood Creek Municipal Utility District No. 1, Wilbarger Creek Municipal Utility District No. 1, and Wilbarger Creek Municipal Utility District No. 2 (the “Participant Districts”), created to provide water, wastewater, and storm drainage to approximately 1,514 acres located within Travis County, Texas. Under this arrangement, Wilbarger Creek Municipal Utility District No. 2 serves as the “Master District” for the purpose of coordinating the design, construction, ownership, operation, and maintenance of the water distribution and treatment, wastewater collection and treatment, drainage, and water quality facilities to serve the Participant Districts.

TRAVIS COUNTY MUNICIPAL UTILITY DISTRICT NO. 2 MANAGEMENT'S DISCUSSION AND ANALYSIS SEPTEMBER 30, 2023

USING THIS ANNUAL REPORT

This annual report consists of five parts:

1. *Management's Discussion and Analysis* (this section)
2. *Basic Financial Statements* (Including the Notes to the Financial Statements)
3. *Required Supplementary Information*
4. *Texas Supplementary Information* (required by the Texas Commission on Environmental Quality (the TSI section))
5. *Other Supplementary Information* (the OSI section)

For purposes of GASB 34, the District is considered a special purpose government. This allows the District to present the required fund and government-wide statements in a single schedule. The requirement for fund financial statements that are prepared on the modified accrual basis of accounting is met with the "Governmental Funds Total" column. An adjustment column includes those entries needed to convert to the full accrual basis government-wide statements. Government-wide statements are comprised of the Statement of Net Position and the Statement of Activities.

OVERVIEW OF THE FINANCIAL STATEMENTS

The *Statement of Net Position and Governmental Funds Balance Sheet* includes a column (titled "Governmental Funds Total") that represents a balance sheet prepared using the modified accrual basis of accounting. This method measures cash and all other financial assets that can be readily converted to cash. The adjustments column converts those balances to a balance sheet that more closely reflects a private-sector business. Over time, increases or decreases in the District's net position will indicate financial health.

The *Statement of Activities and Governmental Funds Statement of Revenues, Expenditures and Changes in Fund Balances* includes a column (titled "Governmental Funds Total") that derives the change in fund balances resulting from current year revenues, expenditures, and other financing sources or uses. These amounts are prepared using the modified accrual basis of accounting. The adjustments column converts those activities to full accrual, a basis that more closely represents the income statement of a private-sector business.

The *Notes to the Financial Statements* provide additional information that is essential to a full understanding of the information presented in the *Statement of Net Position and Governmental Funds Balance Sheet* and the *Statement of Activities and Governmental Funds Statement of Revenues, Expenditures, and Changes in Fund Balances*.

The *Required Supplementary Information* presents a comparison statement between the District's adopted budget and its actual results.

**TRAVIS COUNTY MUNICIPAL UTILITY DISTRICT NO. 2
MANAGEMENT'S DISCUSSION AND ANALYSIS
SEPTEMBER 30, 2023**

FINANCIAL ANALYSIS OF THE DISTRICT AS A WHOLE

Statement of Net Position:

The following table reflects the condensed Statement of Net Position:

Summary Statement of Net Position

	Governmental Activities		Change Increase (Decrease)
	2023	2022	
Current and other assets	\$ 6,910,136	\$ 5,960,955	\$ 949,181
Capital assets	13,614,955	13,953,897	(338,942)
Total Assets	20,525,091	19,914,852	610,239
Deferred Outflows of Resources	120,647	133,957	(13,310)
Current Liabilities	1,250,674	1,162,115	88,559
Long-term Liabilities	16,025,024	16,756,250	(731,226)
Total Liabilities	17,275,698	17,918,365	(642,667)
Net Investment in Capital Assets	(2,039,791)	(2,437,944)	398,153
Restricted	509,104	365,992	143,112
Unrestricted	4,900,727	4,202,396	698,331
Total Net Position	\$ 3,370,040	\$ 2,130,444	\$ 1,239,596

The District's net position increased from \$2,130,444 in the previous fiscal year to \$3,370,040 in the current fiscal year. Some of the District's assets are restricted for particular purposes, such as debt service and capital projects. The District's unrestricted net position, which can be used to finance day to day operations, totaled \$4,900,727.

**TRAVIS COUNTY MUNICIPAL UTILITY DISTRICT NO. 2
MANAGEMENT'S DISCUSSION AND ANALYSIS
SEPTEMBER 30, 2023**

FINANCIAL ANALYSIS OF THE DISTRICT AS A WHOLE (continued)

Revenues and Expenses:

Summary Statement of Activities

	Governmental Activities		Change Increase
	2023	2022	(Decrease)
Property Tax	\$ 3,702,699	\$ 2,975,386	\$ 727,313
Service Accounts	1,847,100	1,917,567	(70,467)
Other	326,196	40,717	285,479
Total Revenues	5,875,995	4,933,670	942,325
Contracted Master District services	3,091,983	2,238,506	853,477
Contracted Services	503,285	518,131	(14,846)
Professional Services	118,900	128,064	(9,164)
Other	98,645	84,051	14,594
Debt Service	493,376	496,887	(3,511)
Depreciation/amortization	330,210	330,210	-
Total Expenses	4,636,399	3,795,849	840,550
Change in Net Position	1,239,596	1,137,821	101,775
Beginning Net Position	2,130,444	992,623	1,137,821
Ending Net Position	\$ 3,370,040	\$ 2,130,444	\$ 1,239,596

Revenues were \$5,875,995 for the fiscal year ended September 30, 2023 while expenses were \$4,636,399. Net position increased \$1,239,596.

Property tax revenues in the current fiscal year totaled \$3,702,699. Property tax revenue is derived from taxes being levied based upon the assessed value of real and personal property within the District. Property taxes levied for the 2022 tax year (September 30, 2023 fiscal year) were based upon a current assessed value of \$445,813,438 and a tax rate of \$0.828 per \$100 of assessed valuation. Property taxes levied for the 2021 tax year (September 30, 2022 fiscal year) were based upon an adjusted assessed value of \$336,927,102 and a tax rate of \$0.882 per \$100 of assessed valuation. The District's primary revenue sources are property taxes and service accounts.

**TRAVIS COUNTY MUNICIPAL UTILITY DISTRICT NO. 2
MANAGEMENT'S DISCUSSION AND ANALYSIS
SEPTEMBER 30, 2023**

ANALYSIS OF GOVERNMENTAL FUNDS

	<u>Governmental Funds by Year</u>		
	2023	2022	2021
Cash	\$ 445,883	\$ 245,431	\$ 823,385
Cash equivalents/investments	6,180,949	5,433,350	4,243,584
Receivables	282,121	281,593	272,662
Total Assets	\$ 6,908,953	\$ 5,960,374	\$ 5,339,631
Accounts payable	69,018	71,984	68,551
Refundable deposits	191,727	187,077	183,277
Interfund payables	3,665	5,013	13,250
Intergovernmental payables	227,489	161,772	330,674
Total Liabilities	491,899	425,846	595,752
Deferred Inflows of Resources	45,604	36,979	27,922
Nonspendable	1,242	318	803
Restricted	1,282,038	1,104,446	1,096,876
Assigned	10,278	-	-
Unassigned	5,077,892	4,392,785	3,618,278
Total Fund Balance	6,371,450	5,497,549	4,715,957
Total Liabilities and Fund Balances	\$ 6,908,953	\$ 5,960,374	\$ 5,339,631

For the fiscal year ended September 30, 2023, the District's governmental funds reflect a combined fund balance of \$6,371,450.

This fund balance includes a \$696,309 increase in the General Fund.

The Special Revenue Fund reflects no change in fiscal year 2023. The Special Revenue Fund incurred Master District monthly charges of \$3,091,983 and received operating transfers from the General Fund of \$1,517,441.

The Debt Service Fund reflects an increase of \$143,413 in fiscal year 2023. The Debt Service Fund remitted bond principal of \$710,000 and bond interest of \$468,656. More detailed information about the District's debt is presented in the *Notes to the Financial Statements*.

The Capital Projects Fund purchases the District's infrastructure. The Capital Projects Fund had a \$34,179 increase in fund balance for fiscal year 2023.

**TRAVIS COUNTY MUNICIPAL UTILITY DISTRICT NO. 2
MANAGEMENT'S DISCUSSION AND ANALYSIS
SEPTEMBER 30, 2023**

BUDGETARY HIGHLIGHTS

The *General Fund* pays for daily operating expenditures. On September 7, 2022, the Board of Directors approved a budget projecting revenues of \$2,766,470 as compared to expenses of \$789,349 and operating transfers of \$1,807,409. When comparing actual to budget, the District had a positive variance of \$526,597. More detailed information about the District's budgetary comparison is presented in the *Required Supplementary Information*.

CAPITAL ASSETS

The District's governmental activities had invested \$13,614,955 in infrastructure. The detail is reflected in the following schedule:

Summary of Capital Assets, net

	9/30/2023	9/30/2022
Capital Assets:		
Land	\$ -	\$ -
Water/Wastewater/Drainage	16,947,075	16,947,075
Less: Accumulated Depreciation	(3,332,120)	(2,993,178)
Total Net Capital Assets	\$ 13,614,955	\$ 13,953,897

More detailed information about the District's capital assets is presented in the *Notes to the Financial Statements*.

LONG TERM DEBT

The District has the following balances outstanding on unlimited tax bonds:

	Bonds Payable
Series 2015	\$ 2,510,000
Series 2017	4,980,000
Series 2019	2,300,000
Series 2020	1,870,000
Series 2020A	4,860,000
Total	\$ 16,520,000

The District owes approximately \$16.5 million to bondholders. During the year, the District made principal balance payments of \$710,000. The ratio of the District's long-term debt to the total 2022 taxable assessed valuation (\$445,813,438) is 3.7%. The District's estimated population is 3,219. More detailed information about the District's long-term debt is presented in the *Notes to the Financial Statements*.

**TRAVIS COUNTY MUNICIPAL UTILITY DISTRICT NO. 2
MANAGEMENT'S DISCUSSION AND ANALYSIS
SEPTEMBER 30, 2023**

CURRENTLY KNOWN FACTS, DECISIONS, OR CONDITIONS

The amount of assessed value of property within the District for the 2023 tax year (September 30, 2024 fiscal year) is approximately \$475 million and the tax rate levied was \$0.7925 per \$100 of assessed valuation. Approximately 24% of the property tax will fund general operating expenses, approximately 44% will fund contracted Master District activity and approximately 32% of the property tax will be set aside for debt service.

The adopted budget for fiscal year 2024 projects an operating fund balance decrease of \$10,278.

REQUESTS FOR INFORMATION

This financial report is designed to provide a general overview of the District's finances and to demonstrate the District's accountability for the funds it receives. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the District in care of Armbrust & Brown, PLLC, 100 Congress Avenue, Suite 1300, Austin, Texas 78701.

FINANCIAL STATEMENTS

**TRAVIS COUNTY
MUNICIPAL UTILITY DISTRICT NO. 2
STATEMENT OF NET POSITION AND GOVERNMENTAL FUNDS BALANCE SHEET
SEPTEMBER 30, 2023**

	General Fund	Special Revenue Fund	Debt Service Fund	Capital Projects Fund	Governmental Funds Total	Adjustments Note 2	Statement of Net Position
ASSETS							
Cash and cash equivalents:							
Cash	\$ 445,883	\$ -	\$ -	\$ -	\$ 445,883	\$ -	\$ 445,883
Cash equivalents	4,896,890	389	512,007	771,663	6,180,949	-	6,180,949
Receivables:							
Service accounts, net of allowance for doubtful accounts of \$ - 0 -	225,945	-	-	-	225,945	-	225,945
Taxes	9,435	18,721	17,448	-	45,604	-	45,604
Interfund	3,507	-	158	-	3,665	(3,665)	-
Intergovernmental	-	1,486	-	-	1,486	-	1,486
Other	4,179	-	-	-	4,179	-	4,179
Prepaid costs	1,242	-	-	-	1,242	4,848	6,090
Capital assets, net of accumulated depreciation:							
Water/Wastewater/Drainage System	-	-	-	-	-	13,614,955	13,614,955
TOTAL ASSETS	5,587,081	20,596	529,613	771,663	6,908,953	13,616,138	20,525,091
DEFERRED OUTFLOWS OF RESOURCES							
Deferred charges on refunding	-	-	-	-	-	120,647	120,647
TOTAL DEFERRED OUTFLOWS OF RESOURCES	-	-	-	-	-	120,647	120,647
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	\$ 5,587,081	\$ 20,596	\$ 529,613	\$ 771,663	\$ 6,908,953	\$ 13,736,785	\$ 20,645,738
LIABILITIES							
Accounts payable	\$ 69,018	\$ -	\$ -	\$ -	\$ 69,018	\$ -	\$ 69,018
Accrued interest payable	-	-	-	-	-	37,440	37,440
Refundable deposits	191,727	-	-	-	191,727	-	191,727
Interfund payables	-	1,875	1,790	-	3,665	(3,665)	-
Intergovernmental payables	227,489	-	-	-	227,489	-	227,489
Due to developer	-	-	-	-	-	202,968	202,968
Bonds payable:							
Due within one year	-	-	-	-	-	725,000	725,000
Due after one year	-	-	-	-	-	15,822,056	15,822,056
TOTAL LIABILITIES	488,234	1,875	1,790	-	491,899	16,783,799	17,275,698
DEFERRED INFLOWS OF RESOURCES							
Property taxes	9,435	18,721	17,448	-	45,604	(45,604)	-
TOTAL DEFERRED INFLOWS OF RESOURCES	9,435	18,721	17,448	-	45,604	(45,604)	-
FUND BALANCES / NET POSITION							
Fund balances:							
Nonspendable	1,242	-	-	-	1,242	(1,242)	-
Restricted for Debt Service	-	-	510,375	-	510,375	(510,375)	-
Restricted for Capital Projects	-	-	-	771,663	771,663	(771,663)	-
Assigned for 2024 Budget Deficit	10,278	-	-	-	10,278	(10,278)	-
Unassigned	5,077,892	-	-	-	5,077,892	(5,077,892)	-
TOTAL FUND BALANCES	5,089,412	-	510,375	771,663	6,371,450	(6,371,450)	-
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ 5,587,081	\$ 20,596	\$ 529,613	\$ 771,663	\$ 6,908,953		
NET POSITION:							
Net investment in capital assets						(2,039,791)	(2,039,791)
Restricted for Contracted Master District services						18,721	18,721
Restricted for debt service						490,383	490,383
Unrestricted						4,900,727	4,900,727
TOTAL NET POSITION						\$ 3,370,040	\$ 3,370,040

The accompanying notes are an integral part of this statement.

**TRAVIS COUNTY
MUNICIPAL UTILITY DISTRICT NO. 2
STATEMENT OF ACTIVITIES AND GOVERNMENTAL FUNDS STATEMENT
OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
SEPTEMBER 30, 2023**

	General Fund	Special Revenue Fund	Debt Service Fund	Capital Projects Fund	Governmental Funds Total	Adjustments Note 2	Statement of Activities
REVENUES:							
Property taxes, including penalties	\$ 846,631	\$ 1,560,936	\$ 1,286,507	\$ -	\$ 3,694,074	\$ 8,625	\$ 3,702,699
Service accounts, including penalties	1,847,100	-	-	-	1,847,100	-	1,847,100
Connection/inspection fees	4,975	-	-	-	4,975	-	4,975
Interest and other	219,530	22,572	44,940	34,179	321,221	-	321,221
TOTAL REVENUES	2,918,236	1,583,508	1,331,447	34,179	5,867,370	8,625	5,875,995
EXPENDITURES / EXPENSES:							
Current:							
Contracted Master District services	-	3,091,983	-	-	3,091,983	-	3,091,983
Garbage expenditures	248,944	-	-	-	248,944	-	248,944
Repairs/maintenance	100,326	-	-	-	100,326	-	100,326
Operations / management fee	153,765	-	-	-	153,765	-	153,765
Tap connection/inspection fees	250	-	-	-	250	-	250
Director fees, including payroll taxes	11,081	-	-	-	11,081	-	11,081
Legal fees	49,491	-	-	-	49,491	-	49,491
Engineering fees	15,429	-	-	-	15,429	-	15,429
Audit fees	15,750	-	-	-	15,750	-	15,750
Bookkeeping fees	35,750	-	-	-	35,750	-	35,750
Financial advisor fees	569	1,048	863	-	2,480	-	2,480
Tax appraisal/collection	4,299	7,918	6,515	-	18,732	-	18,732
Other consulting fees	4,550	-	-	-	4,550	-	4,550
Insurance	7,460	-	-	-	7,460	-	7,460
Bank fees	46,247	-	-	-	46,247	-	46,247
Other	10,575	-	-	-	10,575	-	10,575
Debt service:							
Principal	-	-	710,000	-	710,000	(710,000)	-
Interest	-	-	468,656	-	468,656	22,720	491,376
Fiscal agent fees and other	-	-	2,000	-	2,000	-	2,000
Depreciation/amortization	-	-	-	-	-	330,210	330,210
TOTAL EXPENDITURES / EXPENSES	704,486	3,100,949	1,188,034	-	4,993,469	(357,070)	4,636,399
Excess / (deficiency) of revenues over expenditures/expenses	2,213,750	(1,517,441)	143,413	34,179	873,901	365,695	1,239,596
OTHER FINANCING SOURCES (USES)-							
Operating transfer	(1,517,441)	1,517,441	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	(1,517,441)	1,517,441	-	-	-	-	-
NET CHANGE IN FUND BALANCES	696,309	-	143,413	34,179	873,901	(873,901)	-
CHANGE IN NET POSITION						1,239,596	1,239,596
FUND BALANCES / NET POSITION:							
Beginning of the year	4,393,103	-	366,962	737,484	5,497,549	(3,367,105)	2,130,444
End of the year	<u>\$ 5,089,412</u>	<u>\$ -</u>	<u>\$ 510,375</u>	<u>\$ 771,663</u>	<u>\$ 6,371,450</u>	<u>\$ (3,001,410)</u>	<u>\$ 3,370,040</u>

The accompanying notes are an integral part of this statement.

**NOTES TO THE
FINANCIAL STATEMENTS**

**TRAVIS COUNTY
MUNICIPAL UTILITY DISTRICT NO. 2
NOTES TO THE FINANCIAL STATEMENTS
SEPTEMBER 30, 2023**

1. SIGNIFICANT ACCOUNTING POLICIES

The accounting and reporting policies of Travis County Municipal Utility District No. 2 (the “District”) relating to the funds included in the accompanying financial statements conform to generally accepted accounting principles (“GAAP”) as applied to governmental entities. Generally accepted accounting principles for local governments include those principles prescribed by the *Governmental Accounting Standards Board* (“GASB”), which constitutes the primary source of GAAP for governmental units. The more significant of these accounting policies are described below and, where appropriate, subsequent pronouncements will be referenced.

Reporting Entity - The District was created effective December 13, 1983, by an Order of the Texas Water Commission, presently known as the Texas Commission on Environmental Quality (the “Commission”) and confirmed pursuant to an election held within the District on August 25, 1984. The District was created pursuant to Article 16, Section 59 of the Texas Constitution, and operates under Chapters 49 and 54 of the Texas Water Code. The reporting entity of the District encompasses those activities and functions over which the District’s elected officials exercise significant oversight or control. The District is governed by a five member Board of Directors the members of which have been elected by District residents or appointed by the Board of Directors. The District is not included in any other governmental “reporting entity” as defined by GASB standards, since Board members are elected by the public and have decision making authority, the power to designate management, the responsibility to significantly influence operations and primary accountability for fiscal matters. In addition, there are no component units as defined in GASB standards which are included in the District’s reporting entity. The Board of Directors held its first meeting on January 27, 1984, and the first bonds were sold December 1, 2004.

Basis of Presentation - Government-wide and Fund Financial Statements – These financial statements have been prepared in accordance with GASB Codification of Governmental Accounting and Financial Reporting Standards Part II, Financial Reporting (“GASB Codification”).

The GASB Codification sets forth standards for external financial reporting for all state and local government entities, which include a requirement for a Statement of Net Position and a Statement of Activities. It requires the classification of net position into three components: Net Investment in Capital Assets; Restricted; and Unrestricted. These classifications are defined as follows:

- Net Investment in Capital Assets – This component of net position consists of capital assets, including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvements of those assets.
- Restricted Net Position – This component of net position consists of external constraints placed on the use of assets imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulation of other governments or constraints imposed by law through constitutional provisions or enabling legislation.
- Unrestricted Net Position – This component of net position consists of assets that do not meet the definition of Restricted or Net Investment in Capital Assets.

When both restricted and unrestricted resources are available for use, generally it is the District’s policy to use restricted resources first.

**TRAVIS COUNTY
MUNICIPAL UTILITY DISTRICT NO. 2
NOTES TO THE FINANCIAL STATEMENTS
SEPTEMBER 30, 2023**

1. SIGNIFICANT ACCOUNTING POLICIES (continued) –

The financial statements are prepared in conformity with GASB Statement No. 34, and include a column for government-wide (based upon the District as a whole) and fund financial statement presentations. Statement No. 34 also requires as supplementary information Management's Discussion and Analysis, which includes an analytical overview of the District's financial activities. In addition a budgetary comparison statement is presented that compares the adopted General Fund budget with actual results.

- **Government-wide Statements:** The District's Statement of Net Position includes both non-current assets and non-current liabilities of the District. In addition, the government-wide Statement of Activities column reflects depreciation expense on the District's capital assets, including infrastructure.

The government-wide focus is more on the sustainability of the District as an entity and the change in aggregate financial position resulting from financial activities of the fiscal period. The focus of the fund financial statements is on the individual funds of the governmental categories. Each presentation provides valuable information that can be analyzed and compared to enhance the usefulness of the information.

- **Fund Financial Statements:**

Fund based financial statement columns are provided for governmental funds. GASB Statement No. 34 sets forth minimum criteria (percentage of assets, liabilities, revenues or expenditures of either fund category) for the determination of major funds. All of the District's funds are reported as major funds.

Governmental Fund Types - The accounts of the District are organized and operated on the basis of funds, each of which is considered to be a separate accounting entity. The operations of each fund are accounted for with a self-balancing set of accounts that comprise its assets, liabilities, fund balances, revenues and expenditures. The various funds are grouped by category and type in the financial statements. The District maintains the following fund types:

- **General Fund** - The General Fund accounts for financial resources in use for general types of operations which are not encompassed within other funds. This fund is established to account for resources devoted to financing the general services that the District provides for its residents. Tax revenues and other sources of revenue used to finance the fundamental operations of the District are included in this fund.
- **Special Revenue Fund** - The Special Revenue Fund accounts for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes. The primary sources of revenues are water, wastewater and water quality service fees to end-users and contributions from the Participant Districts.
- **Debt Service Fund** - The Debt Service Fund is used to account for the resources restricted, committed or assigned for the payment of, debt principal, interest and related costs.

**TRAVIS COUNTY
MUNICIPAL UTILITY DISTRICT NO. 2
NOTES TO THE FINANCIAL STATEMENTS
SEPTEMBER 30, 2023**

1. SIGNIFICANT ACCOUNTING POLICIES (continued) –

Governmental Fund Types (continued) -

- **Capital Projects Fund** - The Capital Projects Fund is used to account for financial resources restricted, committed or assigned for the acquisition or construction of major capital facilities.

Non-current Governmental Assets and Liabilities - GASB Statement No. 34 eliminates the presentation of Account Groups, but provides for these records to be maintained and incorporates the information into the government-wide financial statement column in the Statement of Net Position.

Basis of Accounting

Government-wide Statements - The government-wide financial statement column is reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of the related cash flows. Property taxes are recognized as revenues in the year for which they are levied.

Fund Financial Statements - The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental fund types are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements of these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in the net current assets. Governmental funds are accounted for on the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual (i.e., both measurable and available).

“Measurable” means that the amount of the transaction can be determined and “available” means the amount of the transaction is collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period.

Expenditures, if measurable, are generally recognized on the accrual basis of accounting when the related fund liability is incurred. Exceptions to this general rule include the unmatured principal and interest on general obligation long-term debt which is recognized when due. This exception is in conformity with generally accepted accounting principles.

Property tax revenues are recognized when they become available. In this case, available means when due, or past due and receivable within the current period and collected within the current period or soon enough thereafter to be used to pay liabilities of the current period. Such time thereafter shall not exceed 60 days. Tax collections expected to be received subsequent to the 60-day availability period are reported as deferred inflows of resources. All other revenues of the District are recorded on the accrual basis in all funds.

The District reports deferred inflows of resources on its balance sheet. Deferred inflows arise when a potential revenue does not meet both the “measurable” and “available” criteria for recognition in the current period. In subsequent periods, when revenue recognition criteria are met, the liability for deferred inflows is removed from the balance sheet and revenue is recognized.

**TRAVIS COUNTY
MUNICIPAL UTILITY DISTRICT NO. 2
NOTES TO THE FINANCIAL STATEMENTS
SEPTEMBER 30, 2023**

1. SIGNIFICANT ACCOUNTING POLICIES (continued) –

Budgets and Budgetary Accounting - A budget was adopted on September 7, 2022, for the General Fund on a basis consistent with generally accepted accounting principles. The District's Board of Directors utilizes the budget as a management tool for planning and cost control purposes. The budget was not amended during the fiscal year.

Pensions - The District has not established a pension plan as the District does not have employees. The Internal Revenue Service has determined that fees of office received by Directors are considered to be wages subject to federal income tax withholding for payroll purposes.

Cash and Cash Equivalents - Includes cash on deposit as well as investments with maturities of three months or less. The investments, consisting of common trust funds, money market funds, and obligations in the State Comptroller's Investment Pool are recorded at amortized cost.

Capital Assets – Capital assets, which include Administrative Facilities and Equipment, Common and Recreation Areas, Water Production/Distribution System, Wastewater Collection System, Water Quality Ponds and Organizational Costs are reported in the government-wide column in the Statement of Net Position. Public domain ("infrastructure") capital assets including water, wastewater and drainage systems, are capitalized. Items purchased or acquired are reported at historical cost or estimated historical cost. Contributed fixed assets are recorded as capital assets at estimated acquisition value at the time received. Interest incurred during construction of capital facilities is not capitalized.

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

<u>Asset</u>	<u>Years</u>
Water/Wastewater/Drainage System	10 - 50

Interfund Transactions - Transfers from one fund to another fund are reported as interfund receivables and payables if there is intent to repay that amount and if the debtor fund has the ability to repay the advance on a timely basis. Operating transfers represent legally authorized transfers from the fund receiving resources to the fund through which the resources are to be expended.

Long-Term Debt - Unlimited tax bonds, which have been issued to fund capital projects, are to be repaid from tax revenues of the District.

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities. Bond premiums and discounts are deferred and amortized over the life of the bonds using the straight line method. Bonds payable are reported net of the applicable bond premium or discount.

**TRAVIS COUNTY
MUNICIPAL UTILITY DISTRICT NO. 2
NOTES TO THE FINANCIAL STATEMENTS
SEPTEMBER 30, 2023**

1. SIGNIFICANT ACCOUNTING POLICIES (continued) –

Long-Term Debt (continued) -

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums and discounts on debt issuances are reported as other financing sources and uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as expenditures.

Fund Balance – Fund balances in governmental funds are classified using the following hierarchy:

- *Nonspendable*: amounts that cannot be spent either because they are in nonspendable form or because they are legally or contractually required to be maintained intact.
- *Restricted*: amounts that can be spent only for specific purposes because of constitutional provisions, or enabling legislation, or because of constraints that are imposed externally.
- *Committed*: amounts that can be spent only for purposes determined by a formal action of the Board of Directors. The Board is the highest level of decision-making authority for the District. This action must be made no later than the end of the fiscal year. Commitments may be established, modified, or rescinded only through ordinances or resolutions approved by the Board. The District does not have any committed fund balances.
- *Assigned*: amounts that do not meet the criteria to be classified as restricted or committed, but that are intended to be used for specific purposes. The District has assigned \$10,278 for a fiscal year 2024 budget deficit.
- *Unassigned*: all other spendable amounts in the General Fund.

When expenditures are incurred for which restricted, committed, assigned or unassigned fund balances are available, the District considers amounts to have been spent first out of restricted funds, then committed funds, then assigned funds, and finally unassigned funds.

Accounting Estimates – The preparation of financial statements in conformity with accounting principles generally accepted in the United States America requires management to make estimates and assumptions that affect the reported amount of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures during the reporting period. Actual results could differ from those estimates.

**TRAVIS COUNTY
MUNICIPAL UTILITY DISTRICT NO. 2
NOTES TO THE FINANCIAL STATEMENTS
SEPTEMBER 30, 2023**

2. RECONCILIATION OF THE GOVERNMENTAL FUNDS -

Adjustments to convert the Governmental Funds Balance Sheet to the Statement of Net Position are as follows:

Fund Balances - Total Governmental Funds		\$ 6,371,450
Capital assets used in governmental activities are not financial resources and therefore are not reported in the governmental funds-		
Capital assets	\$ 16,947,075	
Less: Accumulated depreciation	<u>(3,332,120)</u>	13,614,955
Revenue is recognized when earned in the government statements, regardless of availability. Governmental funds report deferred revenue for revenues earned but not available		45,604
Long-term liabilities are not due and payable in the current period and therefore are not reported in the governmental funds:		
Bonds payable, net of bond discount	\$ (16,547,056)	
Deferred charges on refunding, net	120,647	
Bond insurance premium, net	4,848	
Developer advance	(202,968)	
Accrued interest	<u>(37,440)</u>	<u>(16,661,969)</u>
Net Position - Governmental Activities		<u>\$ 3,370,040</u>

Adjustments to convert the Governmental Funds Statement of Revenues, Expenditures and Changes in Fund Balances to the Statement of Activities are as follows:

Net Change in Fund Balances - Governmental Funds		\$ 873,901
Amounts reported for governmental activities in the Statement of Activities are different because:		
Governmental funds report:		
Bond principal payments as expenditures	\$ 710,000	
Interest expenditures in year paid	(22,720)	
Tax revenue when collected	<u>8,625</u>	695,905
Governmental funds do not report:		
Depreciation/amortization		<u>(330,210)</u>
Change in Net Position - Governmental Activities		<u>\$ 1,239,596</u>

**TRAVIS COUNTY
MUNICIPAL UTILITY DISTRICT NO. 2
NOTES TO THE FINANCIAL STATEMENTS
SEPTEMBER 30, 2023**

3. CASH AND INVESTMENTS

The investment policies of the District are governed by State statute and an adopted District investment policy that includes depository contract provisions and custodial contract provisions. Major provisions of the District's investment policy include: depositories must be FDIC-insured Texas banking institutions; depositories must fully insure or collateralize all demand and time deposits; securities collateralizing time deposits are held by independent third party trustees.

Cash - At September 30, 2023, the carrying amount of the District's deposits was \$445,883 and the bank balance was \$440,842. The bank balance was covered by federal depository insurance and other pledged collateral.

Investments -

Interest rate risk. In accordance with its investment policy, the District manages its exposure to declines in fair values through investment diversification and limiting investments as follows:

- Money market mutual funds are required to have weighted average maturities of 90 days or fewer; and
- Other mutual fund investments are required to have weighted average maturities of less than two years.

Credit risk. The District's investment policy requires the application of the prudent-person rule: Investments are made as a prudent person would be expected to act, with discretion and intelligence, and considering the probable safety of their capital as well as the probable income to be derived. The District's investment policy requires that District funds be invested in:

- Obligations of the United States Government and or its agencies and instrumentalities;
- Money market mutual funds with investment objectives of maintaining a stable net asset value of \$1 per share;
- Mutual funds rated in one of the three highest categories by a nationally recognized rating agency; and
- Securities issued by a State or local government or any instrumentality or agency thereof, in the United States, and rated in one of the three highest categories by a nationally recognized rating agency; and
- Public funds investment pools rated AAA or AAA-m by a nationally recognized rating agency.

**TRAVIS COUNTY
MUNICIPAL UTILITY DISTRICT NO. 2
NOTES TO THE FINANCIAL STATEMENTS
SEPTEMBER 30, 2023**

3. CASH AND INVESTMENTS (continued) –

At September 30, 2023, the District held the following investments:

Investment	Fair Value at 9/30/2023	Governmental Fund				Investment Rating	
		General	Special Revenue	Debt Service	Capital Projects	Rating	Rating Agency
		Unrestricted	Restricted (1)	Restricted (2)	Restricted (3)		
TexPool	\$ 6,180,949	\$ 4,896,890	\$ 389	\$ 512,007	\$ 771,663	AAAm	Standard & Poors
	<u>\$ 6,180,949</u>	<u>\$ 4,896,890</u>	<u>\$ 389</u>	<u>\$ 512,007</u>	<u>\$ 771,663</u>		

(1) Restricted for Payment of contractual Master District obligations.

(2) Restricted for Payment of Debt Service and Cost of Assessing and Collecting Taxes.

(3) Restricted for Purchase of Capital Assets.

The District invests in TexPool, an external investment pool that is not SEC-registered. The State Comptroller of Public Accounts of the State of Texas has oversight of the pool. Federated Hermes, Inc. manages the daily operations of the pool under a contract with the Comptroller. TexPool measures all of its portfolio assets at amortized cost. As a result, the District also measures its investments in TexPool at amortized cost for financial reporting purposes. There are no limitations or restrictions on withdrawals from TexPool.

Concentration of credit risk. In accordance with the District’s investment policy, investments in individual securities are to be limited to ensure that potential losses on individual securities do not exceed the income generated from the remainder of the portfolio. As of September 30, 2023, the District did not own any investments in individual securities.

Custodial credit risk-deposits. Custodial credit risk is the risk that in the event of a bank failure, the District’s deposits may not be returned to it. The District’s investment policy requires that the District’s deposits be fully insured by FDIC insurance or collateralized with Obligations of the United States or its agencies and instrumentalities. As of September 30, 2023, the District’s bank deposits were fully covered by FDIC insurance and other pledged collateral.

**TRAVIS COUNTY
MUNICIPAL UTILITY DISTRICT NO. 2
NOTES TO THE FINANCIAL STATEMENTS
SEPTEMBER 30, 2023**

4. PROPERTY TAXES

Property taxes attach as an enforceable lien on January 1. Taxes are levied on or about October 1, are due on November 1, and are past due the following February 1. The Travis Central Appraisal District establishes appraised values in accordance with requirements of the Texas Legislature. The District levies taxes based upon the appraised values. The Travis County Tax Assessor Collector bills and collects the District's property taxes. The Board of Directors set tax rates for the 2022 tax year on September 7, 2022.

The property tax rates, established in accordance with State law, were based on 100% of the net assessed valuation of real property within the District on the 2022 tax roll. The tax rate, based on total taxable assessed valuation of \$445,813,438 was \$0.828 on each \$100 valuation and was allocated as follows:

	<u>Tax Rate</u>
General Fund	\$ 0.1900
Special Revenue Fund	\$ 0.3500
Debt Service Fund	\$ 0.2880
	<u><u>\$ 0.8280</u></u>

The maximum allowable maintenance tax of \$1.50 was established by the voters on May 3, 2003.

Property taxes receivable at September 30, 2023, consisted of the following:

	General Fund	Special Revenue Fund	Debt Service Fund	Total
Current year levy	\$ 5,916	\$ 10,897	\$ 8,967	\$ 25,780
Prior years' levies	3,519	7,824	8,481	19,824
	<u>\$ 9,435</u>	<u>\$ 18,721</u>	<u>\$ 17,448</u>	<u>\$ 45,604</u>

The District is prohibited from writing off real property taxes without specific authority from the Texas Legislature.

**TRAVIS COUNTY
MUNICIPAL UTILITY DISTRICT NO. 2
NOTES TO THE FINANCIAL STATEMENTS
SEPTEMBER 30, 2023**

5. CONTRACT TAXES

At an election held on May 3, 2003, voters authorized a contract tax on all property within the District subject to taxation. During the year ended September 30, 2022, the District levied an ad valorem contract tax at the rate of \$0.35 per \$100 of assessed valuation, which resulted in a tax levy of \$1,582,151 on taxable valuation of \$445,813,438 for the 2022 tax year. This contract tax was used to pay for the District's pro rata share of operations and maintenance expenses, reserve requirements, and debt service costs related to the Master District facilities as described in Note 9.

6. INTERFUND ACCOUNTS

A summary of interfund accounts at September 30, 2023, is as follows:

	Interfund	
	Receivables	Payables
General Fund -		
Debt Service Fund	\$ 1,790	\$ -
Special Revenue Fund	1,717	-
Special Revenue Fund -		
General Fund	-	1,717
Debt Service Fund	-	158
Debt Service Fund -		
General Fund	158	-
Special Revenue Fund	-	1,790
	\$ 3,665	\$ 3,665

**TRAVIS COUNTY
MUNICIPAL UTILITY DISTRICT NO. 2
NOTES TO THE FINANCIAL STATEMENTS
SEPTEMBER 30, 2023**

7. CHANGES IN CAPITAL ASSETS

A summary of changes in capital assets follows:

	Balance 10/1/2022	Additions	Deletions	Balance 9/30/2023
Capital assets not being depreciated:				
Land	\$ -	\$ -	\$ -	\$ -
Capital assets being depreciated:				
Water/Wastewater/Drainage System	16,947,075	-	-	16,947,075
Total capital assets being depreciated	16,947,075	-	-	16,947,075
Less accumulated depreciation for:				
Water/Wastewater/Drainage System	(2,993,178)	(338,942)	-	(3,332,120)
Total accumulated depreciation	(2,993,178)	(338,942)	-	(3,332,120)
Total capital assets being depreciated, net of accumulated depreciation	13,953,897	(338,942)	-	13,614,955
Total capital assets, net	<u>\$ 13,953,897</u>	<u>\$ (338,942)</u>	<u>\$ -</u>	<u>\$ 13,614,955</u>

8. BONDED DEBT

The following is a summary of bond transactions of the District for the year ended September 30, 2023:

	Combination Unlimited Tax Bonds
Bonds payable at October 1, 2022	\$ 17,230,000
Bonds retired	(710,000)
Subtotal	16,520,000
Less: Bond Discounts/Premiums, net of amortization	27,056
Bonds payable at September 30, 2023	<u>\$ 16,547,056</u>

**TRAVIS COUNTY
MUNICIPAL UTILITY DISTRICT NO. 2
NOTES TO THE FINANCIAL STATEMENTS
SEPTEMBER 30, 2023**

8. BONDED DEBT (continued) -

Bonds payable at September 30, 2023, were comprised of the following individual issues:

Unlimited Tax Bonds:

\$4,980,000 - 2017 Unlimited Tax Bonds paid serially through the year 2036 at interest rates which range from 2.50% to 3.625%. Bonds maturing on or after September 1, 2025 are redeemable on September 1, 2024 or on any date thereafter. Bonds maturing on September 1, 2028 and 2030, are subject to mandatory sinking fund redemption.

\$2,300,000 - 2019 Unlimited Tax Bonds paid serially through the year 2037 at interest rates which range from 2.25% to 4.25%. Bonds maturing on or after September 1, 2025 are redeemable on September 1, 2024 or on any date thereafter. Bonds maturing on September 1, 2030 and 2037, are subject to mandatory sinking fund redemption.

\$4,860,000 – 2020A Unlimited Tax Bonds paid serially through the year 2039 at interest rates which range from 1.25% to 3.25%. Bonds maturing on or after September 1, 2026 are redeemable on September 1, 2025 or on any date thereafter. Bonds maturing on September 1, 2032, 2034, 2036 and 2038, are subject to mandatory sinking fund redemption.

Unlimited Tax Refunding Bonds:

\$2,510,000 - 2015 Unlimited Tax Refunding Bonds paid serially through the year 2035 at an interest rates which range from 3.00% to 3.50%. Bonds maturing on or after September 1, 2027 are redeemable on September 1, 2026 or on any date thereafter. Bonds maturing on September 1, 2030 and 2037, are subject to mandatory sinking fund redemption.

\$1,870,000 - 2020 Unlimited Tax Refunding Bonds paid serially through the year 2030 at an interest rate of 2.00%. Bonds maturing on or after September 1, 2028 are redeemable on September 1, 2027 or on any date thereafter.

**TRAVIS COUNTY
MUNICIPAL UTILITY DISTRICT NO. 2
NOTES TO THE FINANCIAL STATEMENTS
SEPTEMBER 30, 2023**

8. BONDED DEBT (continued) –

The annual requirement to amortize all bonded debt at September 30, 2023, including interest, is as follows:

Year Ended September 30,	Principal	Interest	Total
2024	\$ 725,000	\$ 449,268	\$ 1,174,268
2025	740,000	428,718	1,168,718
2026	765,000	407,831	1,172,831
2027	785,000	386,043	1,171,043
2028	815,000	363,893	1,178,893
2029 - 2033	4,925,000	1,447,712	6,372,712
2034 - 2038	6,250,000	622,906	6,872,906
2039	1,515,000	30,300	1,545,300
	<u>\$ 16,520,000</u>	<u>\$ 4,136,671</u>	<u>\$ 20,656,671</u>

\$510,375 is available in the Debt Service Fund to service the bonded debt. Bonds authorized but not issued amounted to \$16,465,000 at September 30, 2023.

TRAVIS COUNTY
MUNICIPAL UTILITY DISTRICT NO. 2
NOTES TO THE FINANCIAL STATEMENTS
SEPTEMBER 30, 2023

9. FINANCING AND OPERATION OF REGIONAL FACILITIES

On March 6, 2003, the District entered into an Amended and Restated Contract for Financing and Operation of Regional Waste Collection, Treatment and Disposal Facilities; Regional Water Supply and Delivery Facilities and Regional Drainage, Including Water Quality Facilities (the “Master District Contract”). In addition to the District, parties to the Master District Contract include Wilbarger Creek Municipal Utility District No. 2 (“Wilbarger Creek MUD No. 2”), Cottonwood Creek Municipal Utility District No. 1 (“Cottonwood Creek MUD No. 1”), and Wilbarger Creek Municipal Utility District No. 1 (“Wilbarger Creek MUD No. 1”), all together known as the “Participant Districts”. This Master District Contract amended and restated a prior contract entered into between the Participant Districts that was not submitted to the voters for approval.

General

The District along with the other three Participant Districts were created as conservation and reclamation districts for the purpose of providing water, wastewater and drainage facilities and services to the acreage within their respective boundaries. Pursuant to an election held within the boundaries of each Participant District, each Participant District approved the Master District Contract, which designates Wilbarger Creek MUD No. 2 as the “Master District” for purposes of coordinating the design, construction, ownership, operation, and maintenance of certain regional water, wastewater, and storm drainage, including water quality, facilities to serve development within the Participants Districts. The Master District Contract also authorizes the Master District to issue contract tax bonds to acquire, purchase, construct and maintain Master District facilities to serve the Participants Districts. The Master District owns and operates the Master District facilities.

Each of the Participant Districts has executed the Master District Contract with the Master District and obtained the approval of the Master District Contract from the voters of each Participant District at elections held separately within the boundaries of each Participant District. The Master District Contract requires all Participant Districts to pay a pro rata share of debt service on the Master District bonds, based upon each Participant District’s assessed valuation as a percentage of the total certified assessed valuation in the Master District’s service area. Each Participant District is obligated to pay its pro rata share of the annual debt service payments from the proceeds of an annual ad valorem contract tax which is not limited as to rate or amount which includes the charges and costs of paying agents, registrars, and trustees utilized in connection with the Master District bonds, the principal, interest and redemption requirements of the Master District bonds and all amounts required to establish and maintain funds established under any related bond resolution or trust indenture. Each Participant District’s pro rata share of debt service requirements will be calculated annually by the Master District; however, the levy of a contract tax or other available means of payment is the sole responsibility of each Participant District for the purpose of paying its pro rata share of debt service on the Master District’s bonds. The Master District Contract also provides for operation and maintenance costs for facilities constructed or acquired pursuant to the Contract; duties of the parties; establishment and maintenance of funds; assignment; arbitration; amendments; force majeure; insurance; and other provisions.

**TRAVIS COUNTY
MUNICIPAL UTILITY DISTRICT NO. 2
NOTES TO THE FINANCIAL STATEMENTS
SEPTEMBER 30, 2023**

9. FINANCING AND OPERATION OF REGIONAL FACILITIES (continued)

Master District Service Area

The chart below more completely describes the Participant Districts, including each Participant District's acreage and projected ultimate living unit equivalents ("LUEs") based on current land use plans.

Participant	Acreage ^(a)	Existing LUEs ^(b)	Projected Ultimate LUEs ^(c)
The District	404.11	1,122	1,247
Cottonwood Creek MUD No. 1	417.70	1,647	2,216
Wilbarger Creek MUD No. 1	300.42	1,132	1,555
Wilbarger Creek MUD No. 2	<u>392.10</u>	<u>-</u>	<u>1,449</u>
Sub-Total	1,514.33	3,901	6,467
Park & Irrigation	<u>-</u>	<u>-</u>	<u>100</u>
Total	<u>1,514.33</u>	<u>3,901</u>	<u>6,567</u>

(a) Gross acreage includes all easements, rights-of-way and any other undevelopable acreage.

(b) As of September 30, 2023.

(c) Provided by the Developers and represents the existing land use plan. The District makes no representation that property within the Master District or within the Participant Districts will develop as shown above.

The Participant Districts and Metro H2O, Ltd., now known as Metro Water Systems, Inc. ("Metro"), originally entered into (i) an "Amended and Restated Regional Sewage Disposal Capacity and Services Agreement for a Portion of Northeastern Travis County, Texas" (the "Wastewater Treatment Contract") whereby Metro agreed to construct certain wastewater treatment facilities sufficient to serve up to 6,010 LUEs of wastewater from the Participant Districts; and (ii) an "Amended and Restated Regional Water Capacity and Supply Agreement for a Portion of Northeastern Travis County, Texas" (as amended, the "Water Supply Contract") whereby Metro agreed to provide up to 6,010 LUEs of potable water supply capacity to the Participant Districts. Pursuant to an "Assignment and Assumption of Rights and Obligations under Regional Water and Sewer Contracts; Operations Agreement; and Capacity Reservation Agreement" dated effective October 1, 2005 (the "Capacity Assignment"), the Participant Districts assigned all of their rights and obligations with respect to wastewater treatment capacity under the Wastewater Treatment Contract and water supply capacity under the Water Supply Contract to the Master District, which, in turn, reserved wastewater treatment capacity and water supply capacity in favor of the Participants at full build-out in the amounts set forth in the Wastewater Treatment Contract the Water Supply Contract, respectively, and will allocate such capacity on an interim basis fairly and equitably among the Participant Districts.

**TRAVIS COUNTY
MUNICIPAL UTILITY DISTRICT NO. 2
NOTES TO THE FINANCIAL STATEMENTS
SEPTEMBER 30, 2023**

9. FINANCING AND OPERATION OF REGIONAL FACILITIES (continued)

Under the Wastewater Treatment Contract, Metro completed construction of a 500,000 gallons per day ("gpd") wastewater treatment plant and lift station (the "Wastewater Treatment Plant"). The Master District subsequently negotiated to purchase the Wastewater Treatment Plant from Metro pursuant to an Asset Purchase Agreement dated November 20, 2008. The closing of such transaction occurred on December 31, 2008, at which time Metro transferred ownership of the Wastewater Treatment Plant and its interest in the Wastewater Treatment Contract to the Master District. The Master District intends to finance future expansions of the Wastewater Treatment Plant through the issuance of bonds. Therefore, no further LUE Fees will be charged for wastewater treatment capacity under the Wastewater Treatment Contract. Because the Wastewater Treatment Plant is now owned and operated by the Master District, the Participant Districts elected to terminate the Wastewater Treatment Contract effective February 22, 2022 after the first 20-year term thereof. Thereafter, the Wastewater Treatment Plant will continue to be operated by the Master District as a Master District Facility under the Master District Contract.

Under the Water Supply Contract, as affected by the Capacity Assignment, the Master District was originally contractually obligated to purchase water capacity from Metro at the time of each connection and on a quarterly basis through the payment of water LUE fees. However, pursuant to a "First Amendment Amended and Restated Regional Water Capacity and Supply Agreement for a Portion of Northeastern Travis County, Texas" dated August 9, 2011, (the "Water Supply Contract Amendment"), in consideration of the payment of \$250,000 to Metro, the obligation to make water LUE fee payments to Metro terminated until the number of LUEs actually connected to the water system serving the Master District's service area exceeds 2,610, at which point water LUE fees are required to be paid on a connection by connection basis. According to the Master District's utility operator, the Master District's service area exceeded 2,610 LUE's in early 2019, thus triggering the obligation to pay water LUE fees on a connection by connection basis.

The currently estimated 6,567 LUEs projected to be developed within the Participant Districts are in excess of the 6,010 LUEs currently reserved for the Participant Districts under the Water Supply Contract and the Wastewater Treatment Contract. The Participant Districts have commenced negotiations with Metro with respect to amending the Water Supply Contract to, among other things, increase the existing water LUE capacity. After the Wastewater Treatment Contract terminated on February 12, 2022, capacity in the Wastewater Treatment Plant is managed by the Master District under the Master District Contract and the Capacity Assignment.

The Master District facilities constructed or acquired to date have been acquired or constructed with funds provided by the Developers and proceeds of the Master District's Series 2006, Series 2008, Series 2017, Series 2018, Series 2019 and Series 2021 Bonds. Future water LUE Fee payments required under the Water Supply Contract, as amended, are expected to be paid by builders on a connection by connection basis.

**TRAVIS COUNTY
MUNICIPAL UTILITY DISTRICT NO. 2
NOTES TO THE FINANCIAL STATEMENTS
SEPTEMBER 30, 2023**

9. FINANCING AND OPERATION OF REGIONAL FACILITIES (continued) –

The chart below further describes the Participant Districts and their respective pro rata share of the Bonds based upon their certified 2023 Assessed Valuation.

Participant	2023 Certified Assessed Valuation ^(a)	Pro Rata Share of Master District Debt	Pro Rata Share of Average Annual Debt of \$2,502,839 ^(b)
The District	\$ 475,394,587	35.4%	\$ 887,164
Cottonwood Creek MUD No. 1	498,205,126	37.1%	929,732
Wilbarger Creek MUD No. 2	13,320,346	1.0%	24,858
Wilbarger Creek MUD No. 1	354,247,885	26.4%	661,085
	\$ 1,341,167,944	100.1%	\$ 2,502,839

(a) Assessed valuations as of January 1, 2023 as certified by the Appraisal District.

(b) Preliminary; subject to change.

The Master District owns and operates the Master District facilities. Each Participant District within the Master District service area (including the Master District in its capacity as provider of internal water distribution, wastewater collection and storm drainage to serve the acreage within its boundaries) will own the internal water distribution, wastewater collection and storm drainage lines within its boundaries. Additionally, the Participant Districts are required to operate, maintain and provide retail billing and collection for their respective internal facilities. The internal facilities have been or are expected to be financed with unlimited tax bonds sold by each of the Participant Districts, including the Master District in its role as Participant District. It is anticipated that the Master District facilities will be acquired or constructed in stages to meet the needs of a continually expanding population within the Master District service area. In the event that the Master District fails to meet its obligations to provide Master District facilities as required by the Master District Contract, each Participant District has the right pursuant to the Master District Contract to design, acquire, construct, or expand the Master District facilities needed to provide service to each Participant District, and convey such Master District Facilities to the Master District in consideration of payment by the Master District of the actual reasonable necessary capital costs expended by each Participant District for such Master District facilities.

**TRAVIS COUNTY
MUNICIPAL UTILITY DISTRICT NO. 2
NOTES TO THE FINANCIAL STATEMENTS
SEPTEMBER 30, 2023**

9. FINANCING AND OPERATION OF REGIONAL FACILITIES (continued) –

Each Participant District is further obligated to pay monthly charges to the Master District for water and sewer services rendered pursuant to the Master District Contract (“Monthly Charges”). The Monthly Charges to be paid by each Participant District to the Master District will be used to pay each Participant District’s share of operation and maintenance costs and to provide for an operation and maintenance reserve equal to three months of operation and maintenance costs or such other amount as determined by the Master District’s financial advisor. For fiscal year 2023, the Master District’s financial advisor recommended maintenance of a three-month operation and maintenance reserve set aside in a separate fund by the Master District, as well as maintenance of funds equal to approximately two months’ budgeted expenses in the Master District’s general fund. Each Participant District’s share of operation and maintenance costs and reserve requirements is calculated by the Master District based upon the following categories of costs: (i) direct costs, including LUE fee payments and other costs directly incurred by the Participant District; (ii) volume-related costs, including actual usage fees related to water supply and wastewater collection and treatment; and (iii) all other costs, including administrative costs.

Pursuant to the Master District Contract, each Participant District is obligated to establish and maintain rates, fees and charges for services provided by each Participant District’s water distribution system and wastewater collection system, which, together with taxes levied and funds received from any other lawful sources, are sufficient at all times to pay each Participant District’s operation and maintenance costs, and each Participant District’s obligations pursuant to the Master District Contract, and its obligations pursuant to the Master District Contract, including its pro rata share of the Master District’s debt service requirements and Monthly Charges. All sums payable by each Participant District to the Master District pursuant to the Master District Contract are to be paid without set off, counterclaim, abatement, suspension or diminution. If any Participant District fails to pay its share of these costs in a timely manner, the Master District Contract provides that the Master District shall be entitled to withhold, in whole or in part, any reservation or allocation of capacity in the Master District’s facilities by such Participant District in addition to the Master District’s other remedies pursuant to the Master District Contract. Under certain conditions the Master District may, with the consent of all Participant Districts, extend the Master District service area and provide services to other parties who will become Participant Districts and agree to assume their pro rata share of the bonded indebtedness of the Master District facilities in the same manner as the existing Participant Districts. In addition, the Master District may, with the consent of all Participant Districts, provide services to others as long as the providing of such services does not impair the right of a Participant District to receive service from the Master District.

**TRAVIS COUNTY
MUNICIPAL UTILITY DISTRICT NO. 2
NOTES TO THE FINANCIAL STATEMENTS
SEPTEMBER 30, 2023**

9. FINANCING AND OPERATION OF REGIONAL FACILITIES (continued) –

Transaction Summary – Master District Operations & Maintenance

Transactions for the year ended September 30, 2023, are summarized as follows:

	Receivable/ (Payable)	Current Fiscal Year		Receivable/ (Payable)
	Balance, 10/1/2022	Billings	Payments	Balance, 9/30/2023
The District	\$ 161,630	\$ 1,517,441	\$ (1,451,582)	\$ 227,489
Cottonwood Creek MUD No. 1	105,079	1,706,574	(1,571,069)	240,584
Wilbarger Creek MUD No. 1	103,340	1,678,962	(1,540,797)	241,505
Wilbarger Creek MUD No. 2	(162,126)	71,663	(71,042)	(161,505)
	<u>\$ 207,923</u>	<u>\$ 4,974,640</u>	<u>\$ (4,634,490)</u>	<u>\$ 548,073</u>

Transaction Summary – Master District Debt Service

Transactions for the year ended September 30, 2023, are summarized as follows:

	Receivable/ (Payable)	Current Fiscal Year		Receivable/ (Payable)
	Balance, 10/1/2022	Billings	Payments	Balance, 9/30/2023
The District	\$ 142	\$ 1,574,542	\$ (1,576,170)	\$ (1,486)
Cottonwood Creek MUD No. 1	13,020	1,572,264	(1,591,573)	(6,289)
Wilbarger Creek MUD No. 1	(216)	708,751	(705,995)	2,540
Wilbarger Creek MUD No. 2	(5,100)	9,600	(5,900)	(1,400)
	<u>\$ 7,846</u>	<u>\$ 3,865,157</u>	<u>\$ (3,879,638)</u>	<u>\$ (6,635)</u>

10. COMMITMENTS AND CONTINGENCIES

The developers of the land within the District have incurred costs for construction of facilities, as well as costs pertaining to the creation and operation of the District. Claims for reimbursement of construction costs and operational advances will be evaluated upon receipt of adequate supporting documentation and proof of contractual obligation. Such costs may be reimbursable to the developers by the District from proceeds of future District bond issues, subject to approval by the Texas Commission on Environmental Quality, or from operations. On May 3, 2003, a bond election held within the District, voters approved the issuance of \$38,580,000 of bonds to fund costs of proposed works, improvements, facilities, plants, equipment, appliances and non-construction costs based upon the District's engineer's report. On February 7, 2004, voters authorized a total of \$3,500,000 for park and recreational facilities. As of September 30, 2023, the District has issued \$22,115,000 of Unlimited Tax Bonds to reimburse developers.

**TRAVIS COUNTY
MUNICIPAL UTILITY DISTRICT NO. 2
NOTES TO THE FINANCIAL STATEMENTS
SEPTEMBER 30, 2023**

11. RISK MANAGEMENT

The District is exposed to various risks of losses related to torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters. The District has obtained coverage from commercial insurance companies and the Texas Municipal League Intergovernmental Risk Pool (the "TML Pool") to effectively manage its risk. All risk management activities are accounted for in the General Fund. Expenditures and claims are recognized when it is probable that a loss has occurred and the amount of the loss can be reasonably estimated. In determining claims, events that might create claims, but for which none have been reported, are considered.

The TML Pool was established by various political subdivisions in Texas to provide self-insurance for its members and to obtain lower costs for insurance. TML Pool members pay annual contributions to obtain the insurance. Annual contribution rates are determined by the TML Pool Board. Rates are estimated to include all claims expected to occur during the policy including claims incurred but not reported. The TML Pool has established Claims Reserves for each of the types of insurance offered. Although the TML Pool is a self-insured risk pool, members are not contingently liable for claims filed above the amount of the fixed annual contributions. If losses incurred are significantly higher than actuarially estimated, the TML Pool adjusts the contribution rate for subsequent years. Members may receive returns of contributions if actual results are more favorable than estimated.

12. DEFICIT IN NET INVESTMENT IN CAPITAL ASSETS

Net investment in capital assets had a deficit balance of \$2,039,791 at September 30, 2023. This is primarily attributable to capitalized interest, bond proceeds transferred to the General Fund and depreciation/amortization expense associated with the District's bond issues.

**REQUIRED SUPPLEMENTARY
INFORMATION**

**TRAVIS COUNTY
MUNICIPAL UTILITY DISTRICT NO. 2
BUDGETARY COMPARISON SCHEDULE - GENERAL FUND
SEPTEMBER 30, 2023**

	<u>Actual</u>	<u>Original Budget</u>	<u>Variance Positive (Negative)</u>
REVENUES:			
Property taxes, including penalties	\$ 846,631	\$ 812,560	\$ 34,071
Service accounts	1,847,100	1,896,110	(49,010)
Connection/inspection fees	4,975	33,800	(28,825)
Interest and other	219,530	24,000	195,530
TOTAL REVENUES	<u>2,918,236</u>	<u>2,766,470</u>	<u>151,766</u>
EXPENDITURES:			
Current:			
Garbage expenditures	248,944	248,759	(185)
Repairs/maintenance	100,326	134,310	33,984
Operations / management fee	153,765	161,589	7,824
Tap connection/inspection fees	250	1,290	1,040
Director fees, including payroll taxes	11,081	15,698	4,617
Legal fees	49,491	58,800	9,309
Engineering fees	15,429	27,000	11,571
Audit fees	15,750	15,250	(500)
Bookkeeping fees	35,750	38,400	2,650
Financial advisor fees	569	803	234
Tax appraisal/collection	4,299	4,000	(299)
Other consulting fees	4,550	7,500	2,950
Insurance	7,460	8,000	540
Bank fees	46,247	40,800	(5,447)
Other	10,575	27,150	16,575
TOTAL EXPENDITURES	<u>704,486</u>	<u>789,349</u>	<u>84,863</u>
Excess / (deficiency) of revenues over expenditures	<u>2,213,750</u>	<u>1,977,121</u>	<u>236,629</u>
OTHER FINANCING SOURCES (USES)-			
Operating transfer	<u>(1,517,441)</u>	<u>(1,807,409)</u>	<u>289,968</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>(1,517,441)</u>	<u>(1,807,409)</u>	<u>289,968</u>
NET CHANGE IN FUND BALANCE	696,309	<u>\$ 169,712</u>	<u>\$ 526,597</u>
Beginning of the year	<u>4,393,103</u>		
End of the year	<u>\$ 5,089,412</u>		

**TEXAS SUPPLEMENTARY
INFORMATION**

**TRAVIS COUNTY
MUNICIPAL UTILITY DISTRICT NO. 2
TSI-1. SERVICES AND RATES
SEPTEMBER 30, 2023**

1. Services Provided by the District during the Fiscal Year:

- | | | |
|--|---|--|
| <input checked="" type="checkbox"/> Retail Water | <input type="checkbox"/> Wholesale Water | <input checked="" type="checkbox"/> Drainage |
| <input checked="" type="checkbox"/> Retail Wastewater | <input type="checkbox"/> Wholesale Wastewater | <input type="checkbox"/> Irrigation |
| <input type="checkbox"/> Parks/Recreation | <input type="checkbox"/> Fire Protection | <input type="checkbox"/> Security |
| <input checked="" type="checkbox"/> Solid Waste/Garbage | <input type="checkbox"/> Flood Control | <input type="checkbox"/> Roads |
| <input checked="" type="checkbox"/> Participates in joint venture, regional system and/or wastewater service (other than emergency interconnect) | | |
| <input type="checkbox"/> Other (specify): _____ | | |

2. Retail Service Providers

a. Retail Rates Based on 5/8" Meter (or equivalent):

	Minimum Charge	Minimum Usage	Flat Rate Y/N	Rate per 1000 Gallons Over Minimum	Usage Levels
WATER:	\$ 47.00	N/A	N	\$ 7.85	0 to 15,000 gallons
				\$ 9.40	Over 15,000 gallons
WASTEWATER:	\$ -	N/A	N	\$ 7.50	per 1,000 gallons
SURCHARGE:	\$ -	-	-	\$ -	

District employs winter averaging for wastewater usage? Yes No

Total charges per 10,000 gallons usage: Water \$ 125.50 Wastewater \$ 75.00

b. Water and Wastewater Retail Connections:

Meter Size	Total Connections	Active Connections	ESFC Factor	Active ESFC's
Unmetered	-	-	1	-
< 3/4"	1,084	1,084	1	1,084
1"	1	1	2.5	3
1 1/2"	-	-	5	-
2"	12	12	8	96
3"	-	-	15	-
4"	-	-	25	-
6"	-	-	50	-
8"	-	-	80	-
10"	-	-	115	-
Total Water	1,097	1,097		1,183
Total Wastewater	1,085	1,085	1	1,085

**TRAVIS COUNTY
MUNICIPAL UTILITY DISTRICT NO. 2
TSI-1. SERVICES AND RATES
SEPTEMBER 30, 2023**

3. Total Water Consumption during the Fiscal Year (rounded to the nearest thousand):

Gallons pumped into system: _____⁽¹⁾

Gallons billed to customers: _____ 93,987,000

Water Accountability Ratio (Gallons billed / Gallons Pumped) (1)

4. Standby Fees (authorized only under TWC Section 49.231):

Does the District assess standby fees? Yes No

If yes, Date of the most recent Commission Order: _____

Does the District have Operation and Maintenance standby fees? Yes No

If yes, Date of the most recent Commission Order: _____

5. Location of District

County(ies) in which district is located: _____ Travis

Is the District located entirely within one county? Yes No

Is the District located within a city? Entirely Partly Not at all

City(ies) in which district is located: _____ City of Manor

Is the District located within a city's extra territorial jurisdiction (ETJ)?

Entirely Partly Not at all

ETJ's in which district is located: _____ City of Manor

Are Board members appointed by an office outside the district?

Yes No

If Yes, by whom? _____

⁽¹⁾ District services provided by Wilbarger Creek M.U.D. No. 2 (Master District).

**TRAVIS COUNTY
MUNICIPAL UTILITY DISTRICT NO. 2
TSI-2. GENERAL FUND EXPENDITURES
SEPTEMBER 30, 2023**

Personnel Expenditures (including benefits)	\$	-
Professional Fees:		
Auditing		15,750
Legal		49,491
Engineering		15,429
Financial Advisor		569
Purchased Services For Resale:		
Bulk Water and Wastewater Purchases		-
Contracted Services:		
Bookkeeping		35,750
General Manager		153,765
Appraisal District		1,560
Tax Collector		2,739
Other Contracted Services		4,800
Utilities		-
Repairs and Maintenance		100,326
Administrative Expenditures:		
Directors' Fees		11,081
Office Supplies		-
Insurance		7,460
Other Administrative Expenditures		56,822
Capital Outlay:		
Capitalized Assets		-
Expenditures not Capitalized		-
Tap Connection Expenditures		-
Solid Waste Disposal		248,944
Fire Fighting		-
Parks and Recreation		-
Other Expenditures		-
TOTAL EXPENDITURES	\$	704,486

Number of persons employed by the District:

Full-Time

Part-Time

**TRAVIS COUNTY
MUNICIPAL UTILITY DISTRICT NO. 2
TSI-3. TEMPORARY INVESTMENTS
SEPTEMBER 30, 2023**

Funds	Identification or Certificate Number	Interest Rate	Maturity Date	Balance at End of Year	Accrued Interest Receivable at End of Year
General Fund:					
State Investment Pool	XXX0001	Varies	N/A	\$ 4,896,890	\$ -
Total				<u>4,896,890</u>	<u>-</u>
Special Revenue Fund:					
State Investment Pool	XXX0002	Varies	N/A	389	-
Total				<u>389</u>	<u>-</u>
Debt Service Fund:					
State Investment Pool	XXX0003	Varies	N/A	512,007	-
Total				<u>512,007</u>	<u>-</u>
Capital Projects Fund:					
State Investment Pool	XXX0005	Varies	N/A	25,159	-
State Investment Pool	XXX0007	Varies	N/A	258,803	-
State Investment Pool	XXX0008	Varies	N/A	296,075	-
State Investment Pool	XXX0010	Varies	N/A	191,626	-
Total				<u>771,663</u>	<u>-</u>
Total - All Funds				<u>\$ 6,180,949</u>	<u>\$ -</u>

**TRAVIS COUNTY
MUNICIPAL UTILITY DISTRICT NO. 2
TSI-4. TAXES LEVIED AND RECEIVABLE
SEPTEMBER 30, 2023**

	Maintenance Taxes	Contract Taxes	Debt Service Taxes
Taxes Receivable, Beginning of Year:	\$ 6,667	\$ 14,604	\$ 15,708
2022 Original Tax Levy	858,882	1,582,151	1,301,884
Adjustments - current year	(3,303)	(6,085)	(5,008)
Adjustments - prior year	16	35	37
Total to be accounted for	<u>862,262</u>	<u>1,590,705</u>	<u>1,312,621</u>
Tax collections:			
Prior years	3,164	6,816	7,263
Current year	849,663	1,565,168	1,287,910
Total collections	<u>852,827</u>	<u>1,571,984</u>	<u>1,295,173</u>
Taxes Receivable, End of Year	<u>\$ 9,435</u>	<u>\$ 18,721</u>	<u>\$ 17,448</u>
Taxes Receivable, By Years:			
2021 and before	\$ 3,519	\$ 7,824	\$ 8,481
2022	5,916	10,897	8,967
Taxes Receivable, End of Year	<u>\$ 9,435</u>	<u>\$ 18,721</u>	<u>\$ 17,448</u>

	2022 (a)	2021 (a)	2020 (a)	2019 (a)
Property Valuations:				
Land and improvements	<u>\$ 445,813,438</u>	<u>\$ 336,927,102</u>	<u>\$ 258,259,885</u>	<u>\$ 233,674,262</u>
Total Property Valuations	<u>\$ 445,813,438</u>	<u>\$ 336,927,102</u>	<u>\$ 258,259,885</u>	<u>\$ 233,674,262</u>
Tax Rates per \$100 Valuation:				
Contract tax rates	\$ 0.3500	\$ 0.3500	\$ 0.3500	\$ 0.3500
Debt Service tax rates	0.2880	0.3500	0.3876	0.4167
Maintenance tax rates	0.1900	0.1820	0.1524	0.1233
Total Tax Rates per \$100 Valuation	<u>\$ 0.8280</u>	<u>\$ 0.8820</u>	<u>\$ 0.8900</u>	<u>\$ 0.8900</u>
Original Tax Levy	<u>\$ 3,691,335</u>	<u>\$ 2,971,697</u>	<u>\$ 2,298,513</u>	<u>\$ 2,079,701</u>
Percent of Taxes Collected to Taxes Levied **	<u>99.3%</u>	<u>99.7%</u>	<u>99.7%</u>	<u>99.8%</u>
Maximum Maintenance Tax Rate Approved by Voters:	<u>\$ 1.50 on 5/3/2003</u>			

**Calculated as taxes collected in current and previous years divided by tax levy.

(a) Valuations are provided by the appropriate Appraisal District. Due to various factors including tax protests and disputes, such valuations change over time; therefore, they may vary slightly from those disclosed in the District's bond offering documents or the District's annual bond disclosure filings.

**TRAVIS COUNTY
MUNICIPAL UTILITY DISTRICT NO. 2
TSI-5. LONG-TERM DEBT SERVICE REQUIREMENTS - BY YEARS
SEPTEMBER 30, 2023**

Fiscal Year Ending	Unlimited Tax Refunding Bonds Series 2015			Unlimited Tax Bonds Series 2017			Unlimited Tax Bonds Series 2019		
	Principal Due	Interest Due	Total	Principal Due	Interest Due	Total	Principal Due	Interest Due	Total
	9/01	3/01, 9/01		9/01	3/01, 9/01		9/01	3/01, 9/01	
2024	\$ 220,000	\$ 78,931	\$ 298,931	\$ 105,000	\$ 174,506	\$ 279,506	\$ 85,000	\$ 66,775	\$ 151,775
2025	230,000	72,331	302,331	100,000	171,094	271,094	85,000	63,162	148,162
2026	240,000	65,431	305,431	100,000	167,844	267,844	90,000	59,550	149,550
2027	245,000	58,231	303,231	110,000	164,468	274,468	90,000	55,725	145,725
2028	250,000	50,881	300,881	110,000	160,756	270,756	95,000	52,125	147,125
2029	265,000	43,381	308,381	105,000	157,044	262,044	95,000	48,325	143,325
2030	275,000	35,100	310,100	255,000	153,368	408,368	100,000	45,000	145,000
2031	285,000	26,163	311,163	455,000	144,444	599,444	100,000	41,500	141,500
2032	120,000	16,900	136,900	645,000	128,518	773,518	105,000	38,250	143,250
2033	120,000	13,000	133,000	675,000	105,944	780,944	105,000	34,837	139,837
2034	130,000	9,100	139,100	695,000	82,318	777,318	105,000	31,425	136,425
2035	130,000	4,500	134,500	730,000	57,994	787,994	105,000	28,800	133,800
2036	-	-	-	895,000	32,444	927,444	105,000	25,650	130,650
2037	-	-	-	-	-	-	1,035,000	23,287	1,058,287
2038	-	-	-	-	-	-	-	-	-
2039	-	-	-	-	-	-	-	-	-
	<u>\$ 2,510,000</u>	<u>\$ 473,949</u>	<u>\$ 2,983,949</u>	<u>\$ 4,980,000</u>	<u>\$ 1,700,742</u>	<u>\$ 6,680,742</u>	<u>\$ 2,300,000</u>	<u>\$ 614,411</u>	<u>\$ 2,914,411</u>

Fiscal Year Ending	Unlimited Tax Refunding Bonds			Unlimited Tax Bonds			Annual Requirements for All Series		
	Series 2020			Series 2020A					
	Principal Due 9/01	Interest Due 3/01, 9/01	Total	Principal Due 9/01	Interest Due 3/01, 9/01	Total	Principal Due	Interest Due	Total
2024	\$ 265,000	\$ 37,400	\$ 302,400	\$ 50,000	\$ 91,656	\$ 141,656	\$ 725,000	\$ 449,268	\$ 1,174,268
2025	275,000	32,100	307,100	50,000	90,031	140,031	740,000	428,718	1,168,718
2026	280,000	26,600	306,600	55,000	88,406	143,406	765,000	407,831	1,172,831
2027	285,000	21,000	306,000	55,000	86,619	141,619	785,000	386,043	1,171,043
2028	295,000	15,300	310,300	65,000	84,831	149,831	815,000	363,893	1,178,893
2029	305,000	9,400	314,400	75,000	84,019	159,019	845,000	342,169	1,187,169
2030	165,000	3,300	168,300	105,000	82,987	187,987	900,000	319,755	1,219,755
2031	-	-	-	185,000	81,544	266,544	1,025,000	293,651	1,318,651
2032	-	-	-	190,000	78,769	268,769	1,060,000	262,437	1,322,437
2033	-	-	-	195,000	75,919	270,919	1,095,000	229,700	1,324,700
2034	-	-	-	205,000	72,750	277,750	1,135,000	195,593	1,330,593
2035	-	-	-	210,000	69,419	279,419	1,175,000	160,713	1,335,713
2036	-	-	-	220,000	65,744	285,744	1,220,000	123,838	1,343,838
2037	-	-	-	230,000	61,894	291,894	1,265,000	85,181	1,350,181
2038	-	-	-	1,455,000	57,581	1,512,581	1,455,000	57,581	1,512,581
2039	-	-	-	1,515,000	30,300	1,545,300	1,515,000	30,300	1,545,300
	<u>\$ 1,870,000</u>	<u>\$ 145,100</u>	<u>\$ 2,015,100</u>	<u>\$ 4,860,000</u>	<u>\$ 1,202,469</u>	<u>\$ 6,062,469</u>	<u>\$ 16,520,000</u>	<u>\$ 4,136,671</u>	<u>\$ 20,656,671</u>

**TRAVIS COUNTY
MUNICIPAL UTILITY DISTRICT NO. 2
TSI-6. CHANGES IN LONG-TERM BONDED DEBT
SEPTEMBER 30, 2023**

	Bond Issues					Total
	Series 2015	Series 2017	Series 2019	Series 2020	Series 2020A	
Interest Rate	3.00% - 3.50%	2.50% - 3.625%	2.25% - 4.25%	2.00%	1.25% - 3.25%	
Dates Interest Payable	3/1, 9/1	3/1, 9/1	3/1, 9/1	3/1, 9/1	3/1, 9/1	
Maturity Dates	9/1/2035	9/1/2036	9/1/2037	9/1/2030	9/1/2039	
Bonds Outstanding at Beginning of Current Fiscal Year	\$ 2,725,000	\$ 5,080,000	\$ 2,385,000	\$ 2,130,000	\$ 4,910,000	\$ 17,230,000
Bonds Sold During the Current Fiscal Year	-	-	-	-	-	-
Refunded During the Current Fiscal Year	-	-	-	-	-	-
Retirements During the Current Fiscal Year- Principal	(215,000)	(100,000)	(85,000)	(260,000)	(50,000)	(710,000)
Bonds Outstanding at End of Current Fiscal Year	<u>\$ 2,510,000</u>	<u>\$ 4,980,000</u>	<u>\$ 2,300,000</u>	<u>\$ 1,870,000</u>	<u>\$ 4,860,000</u>	<u>\$ 16,520,000</u>
Interest Paid During the Current Fiscal Year	<u>\$ 85,381</u>	<u>\$ 177,006</u>	<u>\$ 70,387</u>	<u>\$ 42,600</u>	<u>\$ 93,282</u>	<u>\$ 468,656</u>
Paying Agent's Name and Address:	<u>UMB Bank</u> <u>Austin, TX</u>	<u>UMB Bank</u> <u>Austin, TX</u>	<u>UMB Bank</u> <u>Austin, TX</u>	<u>UMB Bank</u> <u>Austin, TX</u>	<u>UMB Bank</u> <u>Austin, TX</u>	
Bond Authority:	<u>Tax Bonds*</u>	<u>Park & Recreation</u>	<u>Refunding Bonds</u>			
Amount Authorized by Voters	\$ 38,580,000	\$ 3,500,000	\$ 57,870,000			
Amount Issued	22,115,000	-	854,401			
Remaining To Be Issued	<u>\$ 16,465,000</u>	<u>\$ 3,500,000</u>	<u>\$ 57,015,599</u>			

* Includes all bonds secured with tax revenues. Bonds in this category may also be secured with other revenues in combination with taxes.

Debt Service Fund Cash and Temporary Investments balances as of September 30, 2023: \$ 512,007

Average Annual Debt Service Payment (Principal and Interest) for the remaining term of all debt: \$ 1,291,042

**TRAVIS COUNTY
MUNICIPAL UTILITY DISTRICT NO. 2
TSI-7. COMPARATIVE SCHEDULE OF REVENUES AND EXPENDITURES
GENERAL FUND AND DEBT SERVICE FUND - FIVE YEARS
SEPTEMBER 30, 2023**

	Amounts					Percent of Fund Total Revenues				
	2023	2022	2021	2020	2019	2023	2022	2021	2020	2019
	GENERAL FUND REVENUES:									
Property taxes, including penalties	\$ 846,631	\$ 611,978	\$ 395,247	\$ 287,765	\$ 288,543	29.0%	23.9%	17.6%	13.1%	15.4%
Service revenues	1,847,100	1,917,567	1,788,055	1,688,361	1,376,538	63.3%	75.0%	79.8%	77.8%	73.9%
Tap connection / inspection fees	4,975	-	51,800	172,200	146,200	0.2%	-	2.3%	7.9%	7.8%
Interest and other	219,530	28,409	7,775	24,660	54,342	7.5%	1.1%	0.3%	1.2%	2.9%
TOTAL GENERAL FUND REVENUES AND OTHER FINANCING SOURCES	2,918,236	2,557,954	2,242,877	2,172,986	1,865,623	100.0%	100.0%	100.0%	100.0%	100.0%
GENERAL FUND EXPENDITURES:										
Current:										
Garbage expenditures	248,944	249,928	225,882	188,765	168,184	8.5%	9.8%	10.1%	8.7%	9.0%
Repairs/maintenance	100,326	114,056	126,359	98,990	34,047	3.4%	4.5%	5.6%	4.6%	1.8%
Operations / management fee	153,765	154,147	130,896	120,216	104,611	5.3%	6.0%	5.8%	5.5%	5.6%
Tap connection/inspection fees	250	-	11,909	20,667	17,812	-	-	0.5%	1.0%	1.0%
Director fees, including payroll taxes	11,081	9,689	9,527	11,142	10,496	0.4%	0.4%	0.4%	0.5%	0.6%
Legal fees	49,491	47,735	46,400	60,749	66,325	1.7%	1.9%	2.1%	2.8%	3.6%
Engineering fees	15,429	23,999	20,315	16,604	15,014	0.5%	0.9%	0.9%	0.8%	0.8%
Audit fees	15,750	15,000	14,500	14,000	13,500	0.5%	0.6%	0.6%	0.6%	0.7%
Bookkeeping fees	35,750	35,250	34,400	34,750	32,350	1.2%	1.4%	1.5%	1.6%	1.7%
Financial advisor fees	569	512	438	346	372	-	-	-	-	-
Tax appraisal/collection	4,299	3,124	1,918	1,527	1,551	0.1%	0.1%	0.1%	0.1%	0.1%
Other consulting fees	4,550	3,600	-	-	10,759	-	-	-	-	0.6%
Insurance	7,460	7,149	5,703	5,455	5,257	0.3%	0.3%	0.3%	0.3%	0.3%
Bank fees	46,247	44,227	37,481	31,092	23,778	1.6%	1.7%	1.7%	1.4%	1.3%
Public notice	-	-	3,527	3,844	3,527	-	-	0.2%	0.2%	0.2%
Other	10,575	7,344	3,335	4,978	7,096	0.4%	0.3%	0.1%	0.2%	0.4%
Operating transfer	1,517,441	1,068,172	1,541,091	1,068,750	679,873	52.0%	41.8%	68.7%	49.2%	36.4%
TOTAL GENERAL FUND EXPENDITURES AND OTHER FINANCING USES	2,221,927	1,783,932	2,213,681	1,681,875	1,194,552	76.1%	69.7%	98.6%	77.5%	64.1%
EXCESS (DEFICIENCY) OF GENERAL FUND REVENUES & OTHER FINANCING SOURCES OVER / (UNDER) EXPENDITURES & OTHER FINANCING USES	\$ 696,309	\$ 774,022	\$ 29,196	\$ 491,111	\$ 671,071	23.9%	30.3%	1.4%	22.5%	35.9%
DEBT SERVICE FUND REVENUES:										
Property taxes, including penalties	\$ 1,286,507	\$ 1,177,306	\$ 1,005,951	\$ 970,834	\$ 799,584	96.6%	99.4%	100.0%	73.4%	82.3%
Interest	44,940	6,871	326	5,851	15,896	3.4%	0.6%	-	0.4%	1.6%
Bond proceeds, net	-	-	-	345,226	155,913	-	-	-	26.2%	16.1%
TOTAL DEBT SERVICE FUND REVENUES AND OTHER FINANCING SOURCES	1,331,447	1,184,177	1,006,277	1,321,911	971,393	100.0%	100.0%	100.0%	100.0%	100.0%
DEBT SERVICE FUND EXPENDITURES:										
Tax appraisal/collection	6,515	6,009	4,879	5,159	4,287	0.5%	0.5%	0.5%	0.4%	0.4%
Financial advisor fees	863	984	1,115	1,171	1,028	0.1%	0.1%	0.1%	0.1%	0.1%
Bond principal	710,000	685,000	665,000	590,000	510,000	53.5%	58.0%	66.1%	44.6%	52.5%
Bond interest	468,656	487,269	507,839	445,662	409,521	35.2%	41.1%	50.5%	33.7%	42.2%
Fiscal agent fees and other	2,000	2,500	2,900	2,600	1,200	0.2%	0.2%	0.3%	0.2%	0.1%
Bond issuance expenditures	-	-	-	139,282	-	-	-	-	10.5%	-
TOTAL DEBT SERVICE FUND EXPENDITURES AND OTHER FINANCING USES	1,188,034	1,181,762	1,181,733	1,183,874	926,036	89.3%	99.9%	117.6%	89.5%	95.3%
EXCESS (DEFICIENCY) OF DEBT SERVICE REVENUES & OTHER FINANCING SOURCES OVER / (UNDER) EXPENDITURES & OTHER FINANCING USES	\$ 143,413	\$ 2,415	\$ (175,456)	\$ 138,037	\$ 45,357	10.7%	0.1%	-17.6%	10.5%	4.7%
TOTAL ACTIVE RETAIL WATER CONNECTIONS	1,097	1,101	1,098	1,057	871					
TOTAL ACTIVE RETAIL WASTEWATER CONNECTIONS	1,085	1,087	1,084	1,047	860					

**TRAVIS COUNTY
MUNICIPAL UTILITY DISTRICT NO. 2
TSI-8. BOARD MEMBERS, KEY PERSONNEL AND CONSULTANTS
SEPTEMBER 30, 2023**

Complete District Mailing Address: 100 Congress Ave., Ste 1300, Austin, TX 78701

District Business Telephone Number: (512) 435-2300

Submission Date of the most recent District Registration Form (TWC Sections 36.054 and 49.054): December 7, 2022

Limits on Fees of Office that a Director may receive during a fiscal year: (Set by Board Resolution TWC Section 49.060) \$7,200

<u>Name and Address:</u>	<u>Term of Office (Elected or Appointed) or Date Hired</u>	<u>Fees of Office Paid * 09/30/23</u>	<u>Expense Reimbursements 09/30/23</u>	<u>Title at Year End</u>
<u>Board Members:</u>				
Wilmer Roberts	(Elected) 11/3/2020 - 11/5/2024	\$ 3,805	\$ 1,211	President
Raymond C. Mura	(Elected) 11/8/2022 - 11/3/2026	\$ 2,984	\$ 1,025	Vice-President
Tracy T. Johnson	(Elected) 11/8/2022 - 11/3/2026	\$ 1,792	\$ 2,147	Secretary
Daffney A. Henry	(Elected) 11/8/2022 - 11/3/2026	\$ 971	\$ 130	Asst. Secretary
Clarisa B. Strohmeyer (Resigned November 12, 2023)	(Appointed) 6/1/2022 - 11/5/2024	\$ 742	\$ 85	Asst. Secretary
<u>Consultants:</u>				
Crossroads Utility Services LLC	11/11/2010	\$ 246,330	\$ -	Operator
Armbrust & Brown, PLLC	6/26/2002	\$ 48,741	\$ -	Attorney
Schroeder Engineering Co.	6/26/2002	\$ 13,391	\$ -	Engineer
Bott & Douthitt, PLLC	7/1/2010	\$ 35,750	\$ 365	District Accountant
Public Finance Group LLC	5/3/2014	\$ 2,480	\$ -	Financial Advisor
McCall Gibson Swedlund Barfoot PLLC	8/5/2009	\$ 15,750	\$ -	Auditor
McCall Parkhurst & Horton, LLP	6/26/2002	\$ -	\$ -	Bond Counsel
Travis County Tax Collector	11/4/1997	\$ 2,744	\$ -	Tax Collector

* Fees of Office are the amounts actually paid to a director during the District's fiscal year.

**OTHER SUPPLEMENTARY
INFORMATION**

**TRAVIS COUNTY
MUNICIPAL UTILITY DISTRICT NO. 2
OSI-1. PRINCIPAL TAXPAYERS
SEPTEMBER 30, 2023**

Taxpayer	Type of Property	Tax Roll Year		
		2023	2022	2021
ASC Medical 8 Holdings LLC	Real Land & Improvements	\$ 8,521,112	\$ 7,813,000	\$ 7,194,000
HFS Brothers Investments LLC	Real Land & Improvements	3,100,000	3,100,000	3,100,000
Perry Homes LLC	Real Land & Improvements	1,491,109	1,197,644	1,365,611
Phau-Shadowglen 22 LLC	Real Land & Improvements	888,822	-	-
Homeowner	Real Land & Improvements	763,428	735,871	430,833
Homeowner	Real Land & Improvements	740,807	678,056	427,560
Homeowner	Real Land & Improvements	702,363	675,039	426,612
Homeowner	Real Land & Improvements	661,647	665,928	-
Homeowner	Real Land & Improvements	645,925	630,000	-
Homeowner	Real Land & Improvements	645,429	626,693	-
SG Land Holdings LLC	Real Land & Improvements	-	899,700	785,877
Continental Homes of Texas LP	Real Land & Improvements	-	-	5,578,997
Meritage Homes of Texas LLC	Real Land & Improvements	-	-	1,039,780
M/I Homes of Austin LLC	Real Land & Improvements	-	-	467,470
Total		\$ 18,160,642	\$ 17,021,931	\$ 20,816,740
Percent of Assessed Valuation		3.8%	3.8%	6.2%

**TRAVIS COUNTY
MUNICIPAL UTILITY DISTRICT NO. 2
OSI-2. ASSESSED VALUE BY CLASSIFICATION
SEPTEMBER 30, 2023**

Type of Property	Tax Roll Year					
	2023		2022		2021	
	Amount	%	Amount	%	Amount	%
Single Family Residence	\$ 576,572,732	121.3%	\$ 571,558,656	128.2%	\$ 320,155,880	95.0%
Vacant Lot	53,801	-	104,080	-	1,056,115	0.3%
Non-Qualified Land	914,918	0.2%	914,918	0.2%	2,122,818	0.6%
Commercial Real Property	11,947,812	2.5%	11,043,680	2.5%	10,294,000	3.1%
Telephone Company	7,610	-	9,027	-	9,575	-
Commercial Personal Property	1,132,624	0.2%	990,669	0.2%	997,083	0.3%
Residential Inventory	2,250,928	0.5%	2,652,104	0.6%	21,037,143	6.2%
Tangible Personal	2,619	-	1,445	-	226	-
Totally Exempt Property	759,786	0.2%	771,462	0.2%	504,470	0.1%
Less: Adjustments	<u>(118,248,243)</u>	<u>(24.9)%</u>	<u>(142,232,603)</u>	<u>(31.8)%</u>	<u>(19,250,208)</u>	<u>(5.7)%</u>
Total Taxable	<u>\$ 475,394,587</u>	<u>100.0%</u>	<u>\$ 445,813,438</u>	<u>100.0%</u>	<u>\$ 336,927,102</u>	<u>100.0%</u>

McCALL GIBSON SWEDLUND BARFOOT PLLC
Certified Public Accountants

13100 Wortham Center Drive
Suite 235
Houston, Texas 77065-5610
(713) 462-0341
Fax (713) 462-2708

PO Box 29584
Austin, TX 78755-5126
(512) 610-2209
www.mgsbpllc.com
E-Mail: mgsb@mgsbpllc.com

February 7, 2024

Board of Directors
Travis County Municipal Utility
District No. 2

We have audited the financial statements of the governmental activities and each major fund of Travis County Municipal Utility District No. 2 (the "District") for the year ended September 30, 2023. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our engagement letter to you dated August 3, 2022. Professional standards also require that we communicate to you the following information related to our audit. For the purposes of this letter, the term "management" refers to the Board of Directors and/or District consultants.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. Significant accounting policies used by the District, including new accounting policies, if any, that have been adopted and implemented during the current fiscal year, are discussed in Note 2. We noted no transactions entered into by the District during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period. The financial statement disclosures are neutral, consistent, and clear.

Accounting estimates are an integral part of the financial statements and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the District's financial statements were management's estimate of depreciable lives of capital assets. Depreciation of infrastructure assets is based on industry wide accepted estimated useful lives taken on a straight-line basis. We evaluated the key factors and assumptions used to develop these estimates in determining that they are reasonable in relation to the financial statements taken as a whole.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. There were no such adjustments.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated February 7, 2024.

Member of
American Institute of Certified Public Accountants
Texas Society of Certified Public Accountants

Exhibit C

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the District's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the District's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

We applied certain limited procedures to the Management's Discussion and Analysis and the budgetary comparison schedule for the General Fund, which are required supplementary information ("RSI") that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

The Texas Supplementary Information required by the Texas Commission on Environmental Quality as published in the *Water District Financial Management Guide* and the Other Supplementary Information are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The Texas Supplementary Information and the Other Supplementary Information have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we express no opinion or provide any assurance on them.

Restriction on Use

This information is intended solely for the use of the Board of Directors of the District and is not intended to be, and should not be, used by anyone other than these specified parties.

Sincerely,



McCall Gibson Swedlund Barfoot PLLC
Certified Public Accountants
Houston, Texas

TRAVIS COUNTY MUNICIPAL UTILITY DISTRICT NO. 2
TRAVIS COUNTY, TEXAS
FEBRUARY 7, 2024

McCall Gibson Swedlund Barfoot PLLC
Certified Public Accountants
13100 Wortham Center Drive, Suite 235
Houston, Texas 77065-5610

Ladies and Gentlemen:

This representation letter is provided in connection with your audit of the financial statements of Travis County Municipal Utility District No. 2 (the "District"), which comprise the respective financial position of the governmental activities and each major fund as of September 30, 2023, and the respective changes in financial position for the year then ended, and the related notes to the financial statements, for the purpose of expressing opinions as to whether the financial statements are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP).

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement. An omission or misstatement that is monetarily small in amount could be considered material as a result of qualitative factors.

We confirm, to the current actual knowledge of the Board of Directors and in reliance on the representations of the District's manager and bookkeeper, and except as otherwise disclosed to you as part of the audit, the following representations made to you in connection with your audit.

Financial Statements

- 1) We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated August 3, 2022, including our responsibility for the preparation and fair presentation of the financial statements and for preparation of the supplementary information in accordance with the applicable criteria.
- 2) The financial statements referred to above are fairly presented in conformity with U.S. GAAP and include all properly classified funds and other financial information of the primary government and all component units required by generally accepted accounting principles to be included in the financial reporting entity.
- 3) We acknowledge our responsibility for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.
- 4) We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
- 5) Significant assumptions we used in making accounting estimates are reasonable.
- 6) Related party relationships and transactions, if any, including revenues, expenditures/expenses, loans, transfers, leasing arrangements, and guarantees, and amounts receivable from or payable to related parties have been appropriately accounted for and disclosed in accordance with the requirements of U.S. GAAP.
- 7) Adjustments or disclosures have been made for all events, including instances of noncompliance, subsequent to the date of the financial statements that would require adjustment to or disclosure in the financial statements.

- 8) The effects of all known actual or possible litigation, claims, and assessments have been accounted for and disclosed in accordance with U.S. GAAP.
- 9) Guarantees, whether written or oral, under which the District is contingently liable, if any, have been properly recorded or disclosed.

Information Provided

- 10) We have provided you with:
 - a) Access to all information, of which we are aware, that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, and other matters.
 - b) Additional information that you have requested from us for the purpose of the audit.
 - c) Unrestricted access to persons within the District from whom you determined it necessary to obtain audit evidence.
 - d) Minutes of the meetings of the District or summaries of actions of recent meetings for which minutes have not yet been prepared.
- 11) All material transactions have been recorded in the accounting records and are reflected in the financial statements.
- 12) We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
- 13) We have no knowledge of any fraud or suspected fraud that affects the District and involves:
 - a) Management,
 - b) Employees who have significant roles in internal control, or
 - c) Others where the fraud could have a material effect on the financial statements.
- 14) We have no knowledge of any allegations of fraud or suspected fraud affecting the District's financial statements communicated by employees, former employees, regulators, or others.
- 15) We have no knowledge of instances of noncompliance or suspected noncompliance with provisions of laws, regulations, contracts, or grant agreements, or abuse, whose effects should be considered when preparing financial statements.
- 16) We are not aware of any pending or threatened litigation, claims, or assessments or unasserted claims or assessments that are required to be accrued or disclosed in the financial statements, and we have not consulted a lawyer concerning litigation, claims, or assessments.
- 17) We are not aware of any pending or threatened litigation, claims or assessments or unasserted claims or assessments that are required to be accrued or disclosed in the financial statements, and we have not consulted a lawyer concerning such litigation, claims, or assessments.

Government—specific

- 18) There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.
- 19) We have identified to you any previous audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.
- 20) The District has no plans or intentions that may materially affect the carrying value or classification of assets, liabilities, or equity.

- 21) We are responsible for compliance with the laws, regulations, and provisions of contracts and grant agreements applicable to us, including tax or debt limits and debt contracts; and we have identified and disclosed to you all laws, regulations and provisions of contracts and grant agreements that we believe have a direct and material effect on the determination of financial statement amounts or other financial data significant to the audit objectives, including legal and contractual provisions for reporting specific activities in separate funds.
- 22) There are no violations or possible violations of laws and regulations, provisions of contracts and grant agreements, tax or debt limits, and any related debt covenants whose effects should be considered for disclosure in the financial statements, or as a basis for recording a loss contingency, or for reporting on noncompliance.
- 23) The District has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset been pledged as collateral, except as disclosed in the basic financial statements.
- 24) The District has complied with all aspects of contractual agreements that would have a material effect on the financial statements in the event of noncompliance.
- 25) We have followed all applicable laws and regulations in adopting, approving, and amending budgets.
- 26) The financial statements include all component units as well as joint ventures with an equity interest, and properly disclose all other joint ventures and other related organizations, if applicable.
- 27) The financial statements properly classify all funds and activities, in accordance with GASB Statement No. 34.
- 28) All funds that meet the quantitative criteria for presentation as major are identified and presented as such and all other funds that are presented as major are particularly important to financial statement users.
- 29) Components of net position (net investment in capital assets; restricted; and unrestricted), and components of fund balance (nonspendable, restricted, committed, assigned, and unassigned) are properly classified and, if applicable, approved.
- 30) Provisions for uncollectible receivables have been properly identified and recorded, if applicable.
- 31) Expenses have been appropriately classified in or allocated to functions and programs in the statement of activities, and allocations have been made on a reasonable basis.
- 32) Revenues are appropriately classified in the statement of activities within program revenues, general revenues, contributions to term or permanent endowments, or contributions to permanent fund principal.
- 33) Interfund, internal, and intra-entity activity and balances have been appropriately classified and reported.
- 34) Deposits and investment securities are properly classified as to risk and are properly disclosed.
- 35) Capital assets, including infrastructure and intangible assets, are properly capitalized, reported, and, if applicable, depreciated.
- 36) We have appropriately disclosed the District's policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position is available and have determined that net position is properly recognized under the policy.


- 37) We are following our established accounting policy regarding which resources (that is, restricted, committed, assigned, or unassigned) are considered to be spent first for expenditures for which more than one resource classification is available. That policy determines the fund balance classifications for financial reporting purposes.
- 38) We acknowledge our responsibility for the required supplementary information (RSI). The RSI is measured and presented within prescribed guidelines and the methods of measurement and presentation have not changed from those used in the prior period. We have disclosed to you any significant assumptions and interpretations underlying the measurement and presentation of the RSI.
- 39) With respect to the supplementary information required by the Water District Financial Management Guide,
 - a) We acknowledge our responsibility for presenting this information in accordance with the Commission's requirements, and we believe this information, including its form and content, is fairly presented in accordance with the Commission's requirements. The methods of measurement and presentation of this information have not changed from those used in the prior period, and we have disclosed to you any significant assumptions or interpretations underlying the measurement and presentation of the supplementary information.
 - b) If this information is not presented with the audited financial statements, we will make the audited financial statements readily available to the intended users of the supplementary information no later than the date we issue the supplementary information and the auditor's report thereon.

To the current actual knowledge and belief of the Board, no events, including instances of noncompliance, have occurred subsequent to the balance sheet date through the date of this letter that would require adjustment to or disclosure in the aforementioned financial statements.

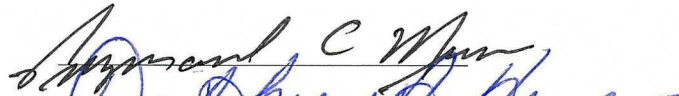
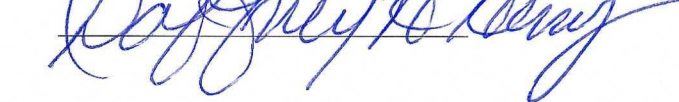
The District's Board of Directors has retained various consultants, including Bott & Douthitt, PLLC and Crossroads Utility Services LLC, to perform bookkeeping and management services on the District's behalf. These District consultants have provided the District with a representation letter as requested by you. The Board has relied on its consultants' advice and representations in making the representations contained in this letter.

**TRAVIS COUNTY MUNICIPAL
UTILITY DISTRICT NO. 2**

Signatures of the Board of Directors



Sarah Lassig

**RESOLUTION CONFIRMING ANNUAL REVIEW OF
IDENTITY THEFT PREVENTION PROGRAM**

WHEREAS, Travis County Municipal Utility District No. 2 (the “*District*”) is a political subdivision of the State of Texas, created and operating under Chapters 49 and 54 of the *Texas Water Code*; and

WHEREAS, the District maintains customer accounts for utility services and/or other purposes; and

WHEREAS, in an effort to detect, prevent, and mitigate identity theft in connection with any customer accounts of the District, the Board of Directors of the District (the “*Board*”) adopted the Identity Theft Prevention Program attached as **Exhibit “A”** (the “*Program*”) by Order Establishing Identity Theft Prevention Program dated April 1, 2009 (the “*Order*”); and

WHEREAS, Section 2 of the Order and Article VII of the Program provide that the Program will be updated periodically to reflect any changes in risks to District customers and to the safety and soundness of the District from identity theft; and

WHEREAS, Article VII of the Program further requires that the District’s utility operations service provider, which implements the Program, report to the Board at least annually on the District’s administration of and compliance with the Program; and

WHEREAS, the Board desires to confirm its (i) receipt of such report and (ii) review of the Program;

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD THAT:

Section 1. The Board confirms that on this date it has (i) received a report from the District’s utility operations service provider on the District’s administration of and compliance with the Program, (ii) reviewed the Program, and (iii) determined that no changes to the Program are necessary at this time.

Section 2. The attorney for the District is directed to file a copy of this Resolution in the principal office of the District.

Section 3. This Resolution may be executed in multiple counterparts, each of which will be deemed an original and all of which together will constitute one and the same instrument. A digital signature, a facsimile or other electronic copy of an original signature, and/or a counterpart transmitted electronically (*e.g.*, by fax, email, text, or similar means), will be deemed to be, and will have the same force and effect as, an original signature for all purposes.

* * *

(Signature page follows.)

ADOPTED this 7th day of February, 2024.

(SEAL)



ATTEST:


Daffney A. Henry, Assistant Secretary
Board of Directors

**TRAVIS COUNTY MUNICIPAL
UTILITY DISTRICT NO. 2**



Wilmer Roberts, President
Board of Directors

ORDER ESTABLISHING IDENTITY THEFT PREVENTION PROGRAM

April 1, 2009

THE STATE OF TEXAS §
 §
COUNTY OF TRAVIS §

WHEREAS, Travis County Municipal Utility District No. 2 (the "District") is a political subdivision of the State of Texas, created and operating under Chapters 49 and 54 of the *Texas Water Code*;

WHEREAS, in accordance with the Fair and Accurate Credit Transactions Act of 2003 (Public Law 108-159), the Federal Trade Commission has promulgated identity theft regulations set forth in Title 16, Part 681 of the Code of Federal Regulations (the "Red Flags Regulations") which require a government or governmental subdivision to implement an identity theft prevention program to protect accounts offered or maintained primarily for personal, family or household purposes that involve or are designed to permit multiple payments or transactions, including utility accounts, and any other accounts that are offered or maintained for which there is a reasonably foreseeable risk to customers or to the safety and soundness of the government or governmental subdivision from identity theft, including financial, operational, compliance, reputation or litigation risks;

WHEREAS, the District maintains or may maintain in the future customer accounts for utility services and/or other purposes that are or may become subject to the Red Flag Regulations;

WHEREAS, in order to comply with the Red Flags Regulations and in an effort to detect, prevent, and mitigate identity theft in connection with any customer accounts of the District, the Board of Directors of the District (the "Board") desires to adopt an identity theft prevention program;

IT IS, THEREFORE, ORDERED BY THE BOARD OF DIRECTORS OF TRAVIS COUNTY MUNICIPAL UTILITY DISTRICT NO. 2 that:

Section 1: Upon considering the size and complexity of the District's operations and account systems and the nature and scope of the District's activities, the Board has designed the Identity Theft Prevention Program (the "Program") attached as **Exhibit "A"**, which is hereby adopted.

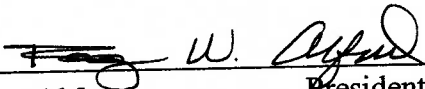
Section 2: The Program will be reviewed and updated periodically, as necessary, to reflect changes in risks to the District's customers and the safety and soundness of the District from identity theft.

Section 3: If the application of any provision of this Order or the Program to any person or set of circumstances is for any reason held to be unconstitutional, invalid, or unenforceable, the validity and applicability of the remaining portions of this Order and the Program will not be affected, it being the intent of the Board, in adopting this Order and the

Program, that no provision of this Order or the Program will become inoperative or fail by reason of the unconstitutionality or invalidity of any other provision.

PASSED AND APPROVED this 1st day of April, 2009.

**TRAVIS COUNTY MUNICIPAL UTILITY
DISTRICT NO. 2**

By: 
Roger Alford, President
Board of Directors

ATTEST:

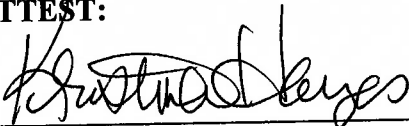

Kristina Hayes, Secretary
Board of Directors

EXHIBIT "A"

IDENTITY THEFT PREVENTION PROGRAM

I. *Approval of the Program.*

The Board of Directors (the "***Board***") of Travis County Municipal Utility District No. 2 (the "***District***") hereby establishes the following Identity Theft Prevention Program (the "***Program***") and commits to implementing this Program according to the procedures set forth below.

II. *Definitions.*

A. "***Account***" means a continuing relationship established by a person or entity with the District to obtain a product or service for personal, family, household or business purposes.

B. "***Covered Account***" means any Account which the District maintains or may maintain in the future, primarily for personal, family, or household purposes, that involves or is designed to permit multiple payments or transactions and any other Account that the District maintains or may maintain in the future for which there is a reasonably foreseeable risk to Customers or to the safety and soundness of the District from Identity Theft, including financial, operational, compliance, reputation or litigation risks.

C. "***Customer***" means a person or entity with a Covered Account.

D. "***Identifying Information***" means any name or number that may be used, along or in conjunction with any other information, to identify a specific person.

E. "***Identity Theft***" means an actual or attempted fraud committed by using the Identifying Information of another person without authority.

F. "***Red Flag***" means patterns, practices or specific activities that indicate the possible existence of Identity Theft associated with one or more Covered Accounts.

G. "***Service Provider***" means a person or entity engaged by the District to perform an activity in connection with one or more Covered Accounts.

III. *Purpose.*

A. The purpose of this Program is to identify and detect Red Flags and establish procedures for preventing and mitigating the risk of Identity Theft.

IV. *Risk Assessment.*

A. The District conducted an internal risk assessment to evaluate the procedures for opening and accessing Covered Accounts in order to determine whether Covered Accounts could be susceptible to Identity Theft. Using this information, the District identified the following Red Flags:

1. presentation of suspicious documents, including:
 - a. documents that appeared to have been altered or forged;
 - b. documents that contain information inconsistent with information on file or other information provided by a person opening a new Covered Account; and
 - c. photo identification that is inconsistent with the appearance of the person opening a new Covered Account;
2. presentation of Identifying Information that is:
 - a. inconsistent with information on file, other information provided by a person opening a new Covered Account or information obtained through an external source;
 - b. similar or identical to information, particularly addresses and phone numbers, provided on fraudulent applications or agreements;
 - c. is of a type commonly associated with fraudulent activity as indicated by internal or third-party sources (for example, the address on an application is fictitious, a mail drop, or a prison or the phone number is invalid or associated with a pager or answering service);
 - d. is the same information provided for another Covered Account or Covered Accounts; and
 - e. does not include all required information, even after notification;
3. unusual use or suspicious activity related to a Covered Account, including:
 - a. a request to add one or more authorized persons to an existing Covered Account, particularly if the additional persons have different last names than the primary Customer;
 - b. a significant spike in water usage on a Covered Account;
 - c. a material change in electronic fund transfer patterns in connection with a deposit account;
 - d. inactivity associated with a Covered Account for a reasonably lengthy period of time;
 - e. repeated problems with mail sent to a Customer (e.g. mail is repeatedly returned as undeliverable despite water usage remaining at normal levels);
 - f. notifications to the District that a Customer is not receiving paper account statements; and

g. notifications to the District of unauthorized charges or transactions in connection with a Covered Account; and

4. notice received from Customers, law enforcement or others of possible or actual Identity Theft or any other unusual activity related to a Covered Account (for example, notification that the District has opened a fraudulent account for a person engaged in Identity Theft).

V. *Detection.*

A. The District will endeavor to detect Red Flags by implementing one or more the following procedures in connection with Covered Accounts:

1. obtaining the following identifying information from a new Customer:
 - a. name;
 - b. date of birth;
 - c. address; and
 - d. identification number, which shall be, for a U.S. person, a taxpayer identification number, and for a non-U.S. person, one or more of the following: a taxpayer identification number; passport number and country of issuance; alien identification card number; or number and country of issuance of any other government-issued document evidencing nationality or residence and bearing a photograph or similar safeguard;
2. verifying customer information through documentation, including unexpired government-issued identification evidencing nationality or residence and bearing a photograph or similar safeguard, such as a driver's license or passport; and
3. verifying the validity of change of address requests for existing Covered Accounts.

VI. *Response.*

A. Upon detecting a Red Flag, the District will take the appropriate action, which may include:

1. monitoring a Covered Account where there is suspicion of Identity Theft;
2. contacting all affected Customers;
3. changing any passwords, security codes, or other security devices that permit access to a Covered Account;
4. closing the existing Covered Account and reopening it only after assigning it a new account number;

5. declining to open a new Covered Account;
6. closing an existing Covered Account;
7. postponing attempts to collect on a Covered Account;
8. notifying law enforcement; or
9. determining that no response is warranted under the particular circumstances.

VII. Administration, Oversight and Training.

A. The Board will oversee the development, implementation and administration of the Program. If the District has engaged a Service Provider to manage the billing and collecting aspects of certain Covered Accounts, that Service Provider will administer this Program in terms of detecting, preventing and mitigating Identity Theft with respect to those Covered Accounts.

B. The District will require that all activities of a Service Provider related to a Covered Account are conducted in accordance with this Program and the Service Provider's internal policies and procedures designed to detect, prevent, and mitigate the risk of Identity Theft. A Board-appointed subcommittee may from time to time inspect a Service Provider's policies and procedures for detecting, preventing and mitigating the risk of Identity Theft to ensure that they are reasonable and effective.

C. The District will provide this Program, and updates to this Program, to a Service Provider to ensure that this Program is properly implemented.

D. The District will require any staff of the District that is responsible for development, implementation and administration of this Program or a Service Provider, if appropriate, to present to the Board, at least annually and in a format and manner reasonably designed to protect the security of the District and Customers, a report addressing material matters related to this Program and evaluating issues such as:

1. the effectiveness of policies and procedures of the District and, if appropriate, the Service Provider in addressing the risk of Identity Theft in connection with Covered Accounts;
2. significant incidents of Identity Theft related to one or more Customers and the response to such incidents; and
3. recommendations for material changes to this Program, including new methods and technologies available for detecting Identity Theft.

E. The Board will periodically review and, if appropriate, update this Program to reflect changes in risks to Customers and the safety and soundness of the District from Identity Theft.

F. The District will require that any employees, contractors, and agents who open, access, service or handle Covered Accounts be trained to effectively implement this Program.

RESOLUTION CONFIRMING ANNUAL REVIEW OF CERTAIN FINANCIAL MANAGEMENT POLICIES; ADOPTING A REVISED CODE OF ETHICS AND FINANCIAL INVESTMENT, FINANCIAL MANAGEMENT, TRAVEL, AND PROFESSIONAL SERVICES POLICY; RATIFYING ADOPTION OF INVESTMENT STRATEGIES; RATIFYING DESIGNATION OF INVESTMENT OFFICERS; AND CONFIRMING REVIEW AND ADOPTION OF LIST OF QUALIFIED BROKERS

WHEREAS, pursuant to Section 49.199 of the *Texas Water Code*, the Board of Directors (the “*Board*”) of Travis County Municipal Utility District No. 2 (the “*District*”) is required to adopt (i) a code of ethics for District directors, officers, employees, and persons engaged in handling investments for the District; (ii) a policy relating to travel expenditures; (iii) a policy relating to District investments; (iv) policies and procedures for selection, monitoring, or review and evaluation of professional services; and (v) policies that ensure a better use of management information, including budgets for use in planning and controlling costs, an audit committee of the Board, and uniform reporting requirements;

WHEREAS, pursuant to Section 2256.005 of the *Texas Government Code*, the Board is required to (i) adopt (A) a written investment policy regarding the investment of District funds and funds under the District’s control; and (B) a separate written investment strategy for each of the funds or group of funds under the District’s control; (ii) review its investment policy and investment strategies not less than annually and adopt a written instrument by resolution confirming such review and recording any changes; and (iii) designate one or more officers or employees as an investment officer to be responsible for the investment of the District’s funds consistent with the investment policy adopted by the District;

WHEREAS, pursuant to Section 2256.025 of the *Texas Government Code*, the Board is required to, at least annually, review, revise, and adopt a list of qualified brokers that are authorized to engage in investment transactions with the District;

WHEREAS, in accordance with Section 49.199 of the *Texas Water Code* and Sections 2256.005 and 2256.025 of the *Texas Government Code*, the Board previously adopted a “Resolution Confirming Annual Review of Certain Financial Management Policies; Ratifying Adoption of Code of Ethics and Financial Investment, Financial Management, Travel, and Professional Services Policy; Ratifying Adoption of Investment Strategies; Ratifying Designation of Investment Officers; and Confirming Review and Adoption of Amended List of Qualified Brokers” dated February 8, 2023 (the “*Financial Management Policies* ”); and

WHEREAS, the Board has conducted an annual review of the District’s Financial Management Policies and now desires to (i) confirm such annual review; and (ii) record any changes to the Financial Management Policies;

NOW, THEREFORE, IT IS RESOLVED BY THE BOARD THAT:

Section 1. The Board confirms that, on this date, it reviewed the District’s Financial Management Policies.

Section 2. The revised Code of Ethics and Financial Investment, Financial Management, Travel, and Professional Services Policy attached as **Exhibit “A”** is hereby adopted.

Section 3. The Investment Strategies attached as **Exhibit “B”** are hereby ratified and confirmed. No changes are recorded at this time.

Section 4. The Board's previous designation of Mary Bott and Allen Douthitt of Bott & Douthitt, PLLC, the District's bookkeeper, as the District's investment officers is hereby ratified and confirmed. The District's investment officers are authorized to invest District funds in accordance with the direction of the Board and the Financial Management Policies attached to this Resolution, but in no event may an investment officer invest District funds in contravention of Chapter 2256 of the *Texas Government Code*, the Public Funds Investment Act.

Section 5. The List of Qualified Brokers attached as **Exhibit "C"** is hereby ratified and confirmed. No changes are recorded at this time. The brokers listed on **Exhibit "C"** are hereby designated and authorized to engage in investment transactions with the District consistent with the investment policy adopted by the District.

Section 6. This Resolution, and the exhibits attached hereto, supersedes all prior Resolutions related exhibits previously adopted by the Board.

Section 7. This Resolution may be executed in multiple counterparts, each of which will be deemed an original and all of which together will constitute one and the same instrument. A digital signature, a facsimile or other electronic copy of an original signature, and/or a counterpart transmitted electronically (*e.g.*, by fax, email, text, or similar means), will be deemed to be, and will have the same force and effect as, an original signature for all purposes.

* * *

(Signature page follows.)

ADOPTED this 7th day of February, 2024.

(SEAL)



**TRAVIS COUNTY MUNICIPAL UTILITY
DISTRICT NO. 2**

A handwritten signature in blue ink, appearing to read "Wilmer Roberts", written over a horizontal line.

Wilmer Roberts, President
Board of Directors

ATTEST:

A handwritten signature in blue ink, appearing to read "Daffney A. Henry", written over a horizontal line.

Daffney A. Henry, Assistant Secretary
Board of Directors

JOINDER

Bott & Douthitt, PLLC, the bookkeeper for Travis County Municipal Utility District No. 2 (the "Bookkeeper"), joins in this Resolution Confirming Annual Review of Certain Financial Management Policies; Adopting a Revised Code of Ethics and Financial Investment, Financial Management, Travel, and Professional Services Policy; Ratifying Adoption of Investment Strategies; Ratifying Designation of Investment Officers; and Confirming Review and Adoption of List of Qualified Brokers (the "Resolution") for purposes of acknowledging that the Bookkeeper has received and reviewed the Resolution and agrees to comply with the terms thereof.

BOTT & DOUTHITT, PLLC

BY: Mary H. Bott

NAME: Mary H. Bott

TITLE: Manager

EXHIBIT “A”

**TRAVIS COUNTY MUNICIPAL UTILITY DISTRICT NO. 2
CODE OF ETHICS AND FINANCIAL INVESTMENT, FINANCIAL MANAGEMENT,
TRAVEL, AND PROFESSIONAL SERVICES POLICY**

(February 7, 2024)

ARTICLE I

SUBJECT MATTER

This Code of Ethics and Financial Investment, Financial Management, Travel, and Professional Services Policy (“*Policy*”) is adopted by the Board of Directors (the “*Board*”) of Travis County Municipal Utility District No. 2 (the “*District*”) under Sections 49.157 and 49.199 of the Texas Water Code and Section 2256.005 of the Texas Public Funds Investment Act. The subject matter of this Policy is addressed by other requirements of Texas law, including those governing public meetings, public records, audits, financial management, disqualifications of Directors, dual office holding limitations, conflicts of interest, self-dealing, and illegal and corrupt practices. This Policy is not intended to supersede or summarize other provisions of applicable law.

ARTICLE II

DEFINITIONS

2.01. Business Entity. “*Business Entity*” means a sole proprietorship, partnership, firm, corporation, holding company, joint stock company, receivership, trust or any other entity recognized by law through which business is conducted.

2.02. Commission. “*Commission*” means the Texas Commission on Environmental Quality.

2.03. Developer. “*Developer*” means a developer of property in the District.

2.04. Director. “*Director*” means a person elected or appointed to serve on the Board.

2.05. District Official. “*District Official*” means a Director, Officer, or Employee.

2.06. Emolument. “*Emolument*” means pay or some other benefit, compensation, or thing of value received in exchange for holding an office. For example, free or reduced cost utility services, a fee of office for meeting attendance, or complimentary health insurance could constitute an emolument.

2.07. Employee. “*Employee*” means any person or Business Entity working for or on behalf of the District.

2.08. Investment Officer. “*Investment Officer*” means a person appointed by the Board to handle District investments.

2.09. Officer. “*Officer*” means an elected or appointed officer of the District, including an Investment Officer, who exercised responsibilities beyond those that are advisory in nature.

2.10. Policy. “*Policy*” means this Code of Ethics and Financial Investment, Travel and Professional Services Policy.

2.11. Public Funds Investment Act. “*Public Funds Investment Act*” means Chapter 2256, Texas Government Code, as amended from time to time.

2.12. Public Funds Collateral Act. “*Public Funds Collateral Act*” means Chapter 2257, Texas Government Code, as amended from time to time.

2.13. Substantial Interest. “*Substantial Interest*” has the same meaning as set forth in Chapter 171, Texas Local Government Code, as amended from time to time. Under Chapter 171, Texas Local Government Code:

A. A person has a Substantial Interest in a Business Entity if the person: (i) owns 10% or more of the voting stock or shares of a Business Entity; (ii) owns either 10% or more or \$15,000 or more of the fair market value of a Business Entity; or (iii) has received funds from the Business Entity that constitute more than 10% of the person’s gross income for the previous year.

B. A person has a Substantial Interest in real property if the person has an equitable or legal ownership interest in the property that has a fair market value of \$2,500 or more.

C. A person also has a Substantial Interest in a Business Entity or real property if he or she is related in the first degree by consanguinity (blood) or the first degree by affinity (marriage), as determined under Chapter 573, Texas Government Code, to a person who has a Substantial Interest in a Business Entity or in real property under Subsections A or B of this Section.

ARTICLE III

CODE OF ETHICS

3.01. Statement of Policy; Purposes of Policy. This Policy has been adopted to establish guidelines for high ethical standards in official conduct by Directors and Officers, and to provide guidance to Directors and Officers in order to instill a high level of public confidence in their professionalism, integrity and commitment to the public interest. Further, this Policy will serve as a basis for disciplining those who refuse to abide by its terms.

3.02. Standards of Conduct.

A. All Directors and Officers must conduct themselves, both inside and outside District service, so as to give no occasion for mistrust of their integrity, impartiality, or devotion to the best interests of the District.

B. All District Officials must conduct themselves with decorum, both at public meetings and in other settings in which he or she may be viewed by the public as acting in an official capacity. All District Officials must treat each other, and any member of the public appearing at any meeting of the Board, with proper courtesy and respect.

C. No District Official may disclose any confidential information, including information gained during any executive session of the Board, without prior written authorization of the Board.

D. No District Official may engage in any conduct prejudicial to the District or that reflects discredit upon the Board.

E. All District Officials must use care when taking any public position on any issue pertaining to the business of the District to distinguish between their individual opinions and the official position of the Board or the District.

F. All Directors must consistently attend all meetings of the Board, including all regularly scheduled work sessions. If a Director fails to attend one-half of the regular meetings of the Board scheduled within a 12-month period, the Director may be removed from the Board by the unanimous vote of the other Directors.

3.03. Conflicts of Interest.

A. All Directors and Officers are subject to Chapter 171, Texas Local Government Code, relating to the regulation of conflicts of interest.

B. The District may not transact any business with a Business Entity or involving real property in which a Director or Officer has any interest, whether direct or indirect, without prior approval of the Board, after disclosure by the interested Director or Officer and discussion at a posted Board meeting. If a Director or Officer has a Substantial Interest, the Director or Officer must also file an affidavit disclosing the nature and extent of the interest before any action is taken on the matter in accordance with Chapter 171, Texas Local Government Code.

C. A Director may not participate in discussion or action on a matter involving a Business Entity or real property in which the Director has a Substantial Interest if the Board's action will, or it is reasonably foreseeable to, have a special economic effect on the Business Entity or value of the real estate that is distinguishable from the effect on the public, unless a majority of the Board is likewise disqualified and has filed affidavits disclosing similar interests in the same matter.

D. A Director or Officer may not act as a surety for a Business Entity that has work, business, or a contract with the District or act as a surety on any official bond required of a District Official.

E. No Director or Officer may represent, directly or indirectly, himself or any private person, Business Entity, group or interest, other than the District, before the Board, except in matters of purely public concern, when doing so without compensation or remuneration.

F. The Board may not appoint or confirm the appointment to any position, or award any contract to, a person related to a member of the Board within the second degree by affinity (marriage) or within the third degree by consanguinity (blood) when the salary or other compensation is paid, directly or indirectly, from District funds, except as provided by Chapter 573, Texas Government Code.

G. Each District Official must file a conflict of interest disclosure statement or conflict of interest questionnaire, as applicable, when required to do so by Chapter 176, Texas Local Government Code.

H. As provided in Section 171.009 of the Texas Local Government Code, a Director may serve as a member of the board of directors of private, nonprofit corporations or other non-profit entities if he or she receives no compensation or other remuneration from the nonprofit corporation or other nonprofit entity.

3.04. Disqualification of Directors. As provided in Section 49.052 of the Texas Water Code, a Director is disqualified from serving as a member of the Board if he or she:

A. is related within the third degree of affinity or consanguinity to a Developer, any other Director, or the manager, engineer, attorney, or other person providing professional services to the District;

B. is an employee of a Developer or any Director, manager, engineer, attorney, or other person providing professional services to the District or a Developer in connection with the District or property located in the District;

C. is a Developer;

D. is serving as an attorney, consultant, engineer, manager, architect, or in some other professional capacity for the District or a Developer in connection with the District or property located in the District;

E. is a party to a contract with or along with the District, except for the purchase of public services furnished by the District to the public generally;

F. is a party to a contract with or along with a Developer relating to the District or to property within the District, other than a contract limited solely to the purpose of purchasing or conveying real property in the District for the purpose of either establishing a permanent residence, establishing a commercial business within the District, or qualifying as a Director; or

G. during his or her term of office, fails to maintain the qualifications required by law to serve as a Director.

3.05. Dual Office Holding Limitations.

A. Constitutional Limitations. Except as permitted by Article XVI, Section 40 of the Texas Constitution, no Director may hold or exercise at the same time, more than one civil office of emolument.

B. Common-Law Incompatibility. No Director may hold another public office in violation of the common-law doctrine of incompatibility that applies to holding two incompatible positions and prohibits a person from holding certain public offices at the same time because of practical conflicts of interest that might arise, including service as a director of two governmental authorities with overlapping taxing jurisdictions.

ARTICLE IV

INVESTMENT POLICY

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

4.02. Policy. District funds will be invested in compliance with applicable legal requirements, the guidelines stated in this Policy, each District Investment Strategy adopted by the Board, 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 on the attached **Exhibit "A-1"**.

4.03. Allowable Maturities. Except as otherwise provided in these Policies and attached Exhibits, the maximum allowable stated maturity of any individual investment may not exceed one year, and the maximum dollar-weighted average maturity for pooled fund groups based on the stated maturity date for the portfolio may not exceed 60 days. Settlement of all transactions, other than investments in investment pool funds and mutual funds, must be consummated on a delivery versus payment basis.

4.04. Investment Objectives. The District's investment portfolio will be planned and managed to take advantage of 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:

A. Safety of Capital. The primary objective of the District is to ensure the preservation and safety of principal.

B. Liquidity. The District will maintain sufficient liquidity to ensure the availability of funds necessary to pay obligations as they become due.

C. Return on Investment. The District will seek to optimize return on investments within the constraints of safety and liquidity.

D. Standard of Care. The District will seek to ensure that all persons involved in the investment process act responsibly 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.

4.05. Investment Officer; Monitoring District Investments; Quarterly Report. Purchases and sales of District investments may only be initiated by an Investment Officer appointed by resolution of the Board. Each Investment Officer must attend training, as required by Chapter 49 of the Texas Water Code and 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. The Board may authorize an Investment Officer to invest and reinvest funds of the District in accordance with this Policy. Each Investment Officer must monitor, and develop methods and procedures to monitor, the market and book values of District investments, the rating

changes of District investments, and the liquidation of District investments consistent with the provisions of the Public Funds Investment Act. The Investment Officers must submit a written report to the Board, on at least a quarterly basis, that sets forth all investment transactions during the previous quarter and which complies with the requirements of the Public Funds Investment Act.

4.06. Acknowledgment Required. Any Business Entity 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-2”**, stating that he or she:

A. has received and thoroughly reviewed this Policy; and

B. acknowledges that his or her organization has implemented reasonable procedures and controls in an effort to preclude investment transactions 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; requires an interpretation of subjective investment standards; or relates to investment transactions of the District that are not made through accounts or other contractual arrangements over which the organization has accepted discretionary investment authority.

4.07. Collateralization. Funds held at a bank or trust company that are not invested must be collateralized by collateral securities 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.

4.08. Review. This Policy, the District Investment Strategies adopted by the Board, the list of qualified brokers that are authorized to engage in investment transactions with the District, 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 this Policy, the District Investment Strategies adopted by the Board, and the list of qualified brokers.

ARTICLE V

FINANCIAL MANAGEMENT

5.01. Accounting Records. The District’s financial records will be prepared on a timely basis and maintained in an orderly manner, in conformity with generally accepted accounting principles and Commission requirements. These records will be maintained as part of the official records of the District and will be available for public inspection during regular business hours.

5.02. Financial Reporting Requirements. The District is required to file an audit under Section 49.191 of the Texas Water Code, the District’s fiscal accounts and records will be audited annually, at the expense of the District, by a certified public accountant. The audit must be completed within 120 days after the close of the District’s fiscal year. The District’s audits will be performed according to generally accepted auditing standards adopted by the American Institute of Certified Public Accountants and any accounting and auditing manuals adopted by

the executive director of the Commission. The District will comply with uniform reporting requirements that use “Audits of State and Local Governmental Units” as a guide on audit working papers and “Governmental Accounting and Financial Reporting Standards”. In addition, the District’s auditor will review management controls on District investments and the District’s compliance with the Investment Policy contained in Article IV. Within 135 days after the close of the District’s fiscal year, the District will file a copy of its annual audit report and the annual filing affidavit prescribed by Section 49.194 of the Texas Water Code with the Executive Director of the Commission and the City of Manor. If the Board refuses to approve the annual audit report, the Board will file a statement with the audit that explains the reasons for disapproval. The District will submit the annual audit report to the Texas State Comptroller within 180 days after the close of the District’s fiscal year.

5.03. Audit Committee. The Board will establish an audit committee comprised of one or more Directors and any Employees that the Board deems appropriate, and this committee will conduct, at a minimum, an annual review of the District’s financial status. The audit committee will monitor variances from the District’s budget, and make budget recommendations to the Board. The audit committee will also review the annual District audit, and make recommendations on it to the Board. Unless otherwise determined by the Board, the full Board will serve as the audit committee.

5.04. Budget. The Board will adopt an annual budget for use in planning and controlling District costs. This budget will take into consideration all District revenues, including utility fees, taxes and surcharges, if any, and all projected District obligations and expenditures. The District’s bookkeeper will provide a comparison of budgeted to actual expenditures and revenues for review on a monthly basis. The approved budget will be reviewed by the Board at least quarterly and all necessary revisions to the budget will be approved by majority vote of the Board.

5.05. Additional Reporting for Certain Districts. When the District (i) is authorized to impose an ad valorem or sales and use tax or an assessment, or to charge a fee, and (ii) during the most recent fiscal year had bonds outstanding or gross receipts or cash and temporary investments of more than \$250,000, the District will submit an annual report to the Special Purpose District Public Information Database maintained by the Texas Comptroller of Public Accounts within 90 days of receiving the notice to provide the required information.

ARTICLE VI

TRAVEL EXPENDITURES AND FEES OF OFFICE

6.01. Fees of Office. A Director is entitled to receive fees of office for each day the Director actually spends performing duties as a Director in an amount equal to the amount of the per diem set from time to time by the Texas Ethics Commission for members of the legislature under Section 24a, Article III of the Texas Constitution. Total fees of office payable to any Director may not exceed the sum of \$7,200 per District fiscal year. This maximum will be determined based on the date the fee of office is earned and not on the date of payment. No Director may receive fees of office if the Director owes any sum of money to the District. Fees of office will be paid only for called meetings of the Board or, upon prior approval of the Board, for subcommittee meetings, approved conferences, or other special projects requested by the Board. In this section, “performing the duties of a Director” means substantive performance of the management or business of the District, including participation in Board and committee meetings and other activities involving the substantive deliberation of District business and in pertinent educational programs. The phrase does not include routine or ministerial activities

such as the execution of documents, self-preparation for meetings, or other activities requiring a minimal amount of time.

6.02. Reimbursement of Expenses. Reimbursement for travel expenditures and other expenses incurred by a Director on behalf of the District are subject to approval by the Board.

6.03. Verification. In order to receive fees of office and to receive reimbursement for expenses, each Director must present a verified statement of attendance to the Board indicating the date(s) spent performing the duties of a Director and a general description of the duties performed on each such date, together with all supporting receipts and invoices.

6.04. Conference and Seminar Policy. Directors may attend conferences and meetings at the District's expense only if deemed appropriate by the Board. Unless otherwise approved by the Board, each Director attending a conference or meeting must attend all blocks of educational sessions in order to qualify for reimbursement. Subject to prior Board approval and compliance with the other requirements of this Policy, each Director who attends a conference, business meeting, or seminar related to the District business may be reimbursed for travel, lodging, and meal expenses associated with that attendance, as follows:

A. Travel Expenses. Transportation costs, including but not limited to airfare, car rental, taxi fare, and parking incurred while on official District business, will be reimbursed based upon the costs actually incurred by the Director; however, reimbursement for transportation on a common carrier will be limited to tourist/coach rates. Mileage reimbursement for transportation by personal automobile will conform to Internal Revenue Service regulations.

B. Lodging Expenses. Lodging expenses will be reimbursed based upon costs actually incurred by the Director and will not exceed the amount of lodging expense determined to be reasonable and necessary.

C. Meal Expenses. Meal expenses will be limited to the amount determined to be reasonable and necessary.

D. Excluded Expenses. The cost of alcoholic beverages, hotel movies, gifts, laundry and dry cleaning, entertainment, family attending with the Director, personal telephone calls and all other expenses that are of a personal nature or are not reasonable or necessary to District business will not be paid or reimbursed by the District.

ARTICLE VII

PROFESSIONAL SERVICES; BONDS

7.01. Selection. Consultants and Employees retained to provide professional services to the District, including, but not limited to, legal, engineering, management, accounting and tax collection services, will be selected based upon their demonstrated competence and qualifications to perform the services for a fair and reasonable price, and by majority vote of the Board. In selecting attorneys, engineers, auditors, financial advisors or other professional consultants, the District will follow the procedures required by the Professional Services Procurement Act.

7.02. Bond or Insurance. In order to protect the District against loss of District funds, the District will, in accordance with Section 49.057(e) of the Texas Water Code, require any

Employee who routinely collects, pays, or handles District funds to either (i) provide the District with a bond payable to the District in an amount determined by the Board to be sufficient to safeguard the District; or (ii) obtain and thereafter maintain a policy or policies of insurance, the coverage of which, in the Board's determination, adequately protects the interests of the District.

7.03. Review. The performance of all Employees providing professional services to the District will be regularly monitored and reviewed by the Board. An Employee's performance may be formally reviewed and evaluated by the Board at any time, upon the request of any Director.

ARTICLE VIII

COMPLAINTS AND PROCEDURES FOR VIOLATIONS

8.01. Complaints. All complaints or allegations of violations of this Policy must be made in writing, sworn to before a notary public and filed with the District's attorney. A complaint must describe in detail the act that is complained of, and the specific sections of this Policy alleged to have been violated. A general complaint, lacking detail, will not be sufficient to invoke the procedures in this section, and anonymous complaints will not be considered.

8.02. Initial Determination. Within five business days of receipt of a complaint, the District's attorney will determine if the facts of the complaint, if true, would constitute a violation of this Policy. If the District's attorney determines that the complaint does not contain facts that constitute a violation, the District's attorney will so advise the Board at its next regular meeting.

8.03. Report to the Board. If the District's attorney determines that the complaint contains facts that, if true, would constitute a violation, the District's attorney will present a report to the Board. A majority of the Directors not implicated by the complaint will determine whether the complaint should be considered or rejected.

8.04. Consideration by the Board. To consider a complaint, the Board may convene in executive session as permitted by the Texas Open Meetings Act. The Board member implicated by the complaint will have the right to a full and complete hearing, with the right to call witnesses and present evidence. Any final action, decision or vote will be made in open meeting.

8.05. Reprimand. The failure of a Director to comply with the provisions of this Policy will constitute grounds for a reprimand by the other Directors.

EXHIBIT "A-1"
AUTHORIZED INVESTMENTS

1. The following obligations of governmental entities and obligations guaranteed by 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, the principal and interest of which are unconditionally guaranteed or insured by, or backed by the full faith and credit of the State of Texas, the United States or their respective agencies and instrumentalities, including obligations that are fully guaranteed or insured by the FDIC or by the explicit 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 an "A" rating from a nationally recognized investment rating firm.
 - f. Bonds issued, assumed, or guaranteed by the State of Israel;
 - g. Interest-bearing banking deposits that are guaranteed or insured by: (A) the Federal Deposit Insurance Corporation or its successor; or (B) the National Credit Union Share Insurance Fund or its successor; and
 - h. Interest-bearing banking deposits other than those described by 1.g. if (A) the funds are invested by the District through (i) a broker that has its main office or a branch office in the State of Texas and is selected from a list adopted by the Board as required by the Public Funds Investment Act, or (ii) a depository institution that has its main office or a branch office in the State of Texas and that is selected by the Board; (B) the broker or the depository institution selected by the Board arranges for the deposit of the funds in banking deposits in one or more federally insured depository institutions, wherever located, for the account of the District; (C) the full amount of the principal and accrued interest of each of the banking deposits is insured by the United States or an instrumentality of the United States; and (D) the Board appoints as custodian for the District with respect to the banking deposits issued for the account of the District (i) the bank or savings and loan association selected by the Board under (A); (ii) one of the following entities approved by the Board: a state or national bank that is designated by the State Comptroller as a state depository, has its main office or a branch office in the State of Texas, and has a capital stock and permanent surplus of \$5 million or more; the Texas Treasury Safekeeping Trust Company; a Federal Reserve Bank or a branch of a Federal Reserve Bank; a federal home loan bank; or a financial institution authorized to exercise fiduciary powers that is designated by the State Comptroller as a custodian pursuant to Section

404.031(e), Texas Government Code; or (iii) a clearing broker-dealer registered with the Securities and Exchange Commission (SEC) and operating pursuant to SEC Rule 15c3-3 (17 C.F.R. Section 240.15c3-3).

4. With prior approval of the Board, fully collateralized repurchase agreements with a defined termination date; secured by a combination of cash and obligations set forth in 1; requiring the securities being purchased by the District or cash held by the District to be pledged to the District, held in the District's name, and deposited at the time the investment is made with the District or with a third party selected and approved by the Board; and placed through a primary government securities dealer or a financial institution doing business in the State of Texas.
5. With prior approval of the Board, bankers' acceptance with a stated maturity of 270 days or less that will be liquidated in full at maturity and meet other credit requirements established by the Board.
6. 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.
7. With prior approval of the Board, money market mutual funds that are no-load and:
(a) are registered with and regulated by the SEC; (b) have provided the District with a prospectus and other information required by the Securities Exchange Act of 1934 and the Investment Company Act of 1940; (c) have a dollar weighted average maturity of 90 days or fewer; and (d) have an investment objective of maintaining a stable net asset value of \$1 per share.
8. 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 the Public Funds Investment Act; (d) are continuously rated as to investment quality by at least one nationally recognized investment rating firm of not less than AAA or its equivalent; and (e) meet certain requirements of investment pools, as set forth in the Public Funds Investment Act.
9. Public funds investment pools that (a) meet the criteria as set forth in the Public Funds Investment Act, (b) maintain a rating of not lower than AAA or an equivalent rating by at least one nationally recognized rating service, and (c) have an investment objective of maintaining a stable net asset value of \$1 per share.

EXHIBIT "A-2"
QUALIFIED REPRESENTATIVE'S
CERTIFICATION OF RECEIPT
AND
REVIEW OF INVESTMENT POLICY

THE STATE OF TEXAS §
 §
COUNTY OF _____ §

I, the undersigned _____, a qualified representative of _____ [business organization], do hereby certify that I have been presented a copy of Travis County Municipal Utility District No. 2's (the "District's") Code of Ethics and Financial Investment, Financial Management, Travel, and Professional Services Policy (the "Investment Policy"). I have thoroughly reviewed the Investment Policy and acknowledge that _____ [business organization] has implemented reasonable procedures and controls in an effort to preclude investment transactions conducted between the District and _____ [business organization] that are not authorized by the Investment Policy, except to the extent that this authorization is dependent on an analysis of the makeup of the District's entire portfolio or requires an interpretation of subjective investment standards.

WITNESS MY HAND THIS the _____ day of _____, 20_____.

Name: _____

Title: _____

EXHIBIT “B”
INVESTMENT STRATEGIES

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 approximately two months of operating needs. 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 one year.
2. Tax Collections. Tax collections will be deposited into the District’s tax account at its depository. The balance will be checked monthly, except during December and January, when the balance will be checked on a weekly basis. Tax receipts will be allocated according to the Order Levying Taxes, then transferred to the operating and debt service accounts.
3. Debt Service Funds. The District will maintain a balance of approximately \$1,000 in the debt service account at its depository. This balance will cover any minimal debt service expenses that may occur. The remaining funds will be invested to mature three to seven days prior to the next bond payment dates.
4. Construction Funds. The District will maintain a balance of approximately \$3,000 in the construction account at its depository. The remaining construction funds will be invested in acceptable investments not to exceed a maximum maturity of one year. Escrowed construction moneys will be maintained in a separate interest-bearing account.

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 or a qualified money market fund will be considered acceptable investments if approved by the District’s Investment Officers 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 a 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 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 the liquidity of the investment.

I. Annual Review of Investment Strategies. The Board will review these strategies at least annually. Any changes deemed necessary by the Board at the time of each review will be reflected in an amendment to these strategies.

EXHIBIT “C”

2024 LIST OF QUALIFIED BROKERS

ABC Bank	Logic
Allegiance Bank	Lone Star Bank
Amegy Bank of Texas, N.A.	Lone Star Investment Pool
BancorpSouth	Memorial City Bank
Bank of America N.A.	Merchants Bank
Bank of Houston	Metro Bank, N.A.
Bank of New York – Mellon	Moody National Bank
Bank of Texas N.A.	New First National Bank
Bank of the West	North Houston Bank
BBVA	Northstar Bank of Texas
BOSC, Inc.	Omni Bank, N.A.
Broadway Bank	Pioneer Bank
Cadence Bank	Plains Capital Bank
Capital Bank	Patriot Bank
Capital Markets of Dallas	Plains State Bank
Capital One	PNC Bank
Central Bank	Post Oak Bank
Chasewood Bank	Prosperity Bank
CIT Bank	RBC Capital Markets
Citibank N.A.	R Bank
Classic State Bank	Regions Bank
Comerica Bank	Roscoe State Bank
Comerica Securities	Security State Bank
Commercial State Bank	Sovereign Bank
Community Bank	Spirit of Texas Bank
Community State Bank	State Bank of Texas
Community State Bank Austin	State Street Bank & Trust Co.
Coastal Securities	Sterling Bank
Crockett National Bank	Sterne Agee & Leach
Encore Bank	Stifel Nicolaus
Enterprise Bank	Tex Star Investment Pool
First Bank of Conroe	Texas Capital Bank N.A.
First Bank of Texas	Texas Class
First Bank & Trust	Texas Citizens Bank
First Citizens Bank	Texas Community Bank
First Community Bank	Texas First Bank
First Convenience Bank	Texas Independent Bank
First National Bank of Bastrop	Texas Regional Bank
First National Bank of Texas	Texas Savings Bank
First Texas Bank	Texpool/Texpool Prime
Frontier Bank of Texas	The Bank of River Oaks
Frost Bank	The Right Bank for Texas
Green Bank	Third Coast Bank
Herring National Bank	Tradition Bank
Hilltop Securities	Trustmark National Bank
Hometown Bank, N.A.	UMB Bank
Horizon Bank	Union Planters Bank, N.A.
Houston Community Bank N.A.	United Bank of el Paso del Norte
Independent Bank	Unity National Bank
International Bank of Commerce	U.S. Bank
Inter National Bank	US Capital Advisors
JP Morgan Chase	Veritex Bank
Keystone Bank	Wells Fargo Bank, N.A.
Legacy Texas Bank	Wells Fargo Brokerage Service, LLC

SIGNATURE CERTIFICATE



REFERENCE NUMBER

A244CF57-65AF-4A91-ABFC-EECD49FB73C7

TRANSACTION DETAILS

Reference Number

A244CF57-65AF-4A91-ABFC-EECD49FB73C7

Transaction Type

Signature Request

Sent At

01/31/2024 09:21 CST

Executed At

01/31/2024 10:49 CST

Identity Method

email

Distribution Method

email

Signed Checksum

361c9f33f02112a8153caa5e5944afe612a5c7ee52396464e03053390a9e7c1c

Signer Sequencing

Disabled

Document Passcode

Disabled

DOCUMENT DETAILS

Document Name

TC2 - Joinder for Code of Ethics for Signature

Filename

TC2_-_Code_of_Ethics_.pdf

Pages

4 pages

Content Type

application/pdf


File Size

113 KB

Original Checksum

c504f9340c0aae1ee2b83dd1f72afd673890b489688f0ae451454fe9faef39b2

SIGNERS

SIGNER	E-SIGNATURE	EVENTS
<p>Name Mary Bott</p> <p>Email mary@bottdouthitt.com</p> <p>Components 3</p>	<p>Status signed</p> <p>Multi-factor Digital Fingerprint Checksum b43cf652842ef424d6e4b0c5be590885a6bf5b761eea48cc6298568c575aae84</p> <p>IP Address 70.113.101.64</p> <p>Device Chrome via Windows</p> <p>Typed Signature </p> <p>Signature Reference ID AEE035B5</p>	<p>Viewed At 01/31/2024 10:49 CST</p> <p>Identity Authenticated At 01/31/2024 10:49 CST</p> <p>Signed At 01/31/2024 10:49 CST</p>

AUDITS

TIMESTAMP	AUDIT
01/31/2024 09:21 CST	Lina Jarmond (ljarmond@abaustin.com) created document 'TC2_-_Code_of_Ethics_.pdf' on Firefox via Windows from 216.201.214.194.
01/31/2024 09:21 CST	Mary Bott (mary@bottdouthitt.com) was emailed a link to sign.
01/31/2024 10:49 CST	Mary Bott (mary@bottdouthitt.com) viewed the document on Chrome via Windows from 70.113.101.64.
01/31/2024 10:49 CST	Mary Bott (mary@bottdouthitt.com) authenticated via email on Chrome via Windows from 70.113.101.64.
01/31/2024 10:49 CST	Mary Bott (mary@bottdouthitt.com) signed the document on Chrome via Windows from 70.113.101.64.

RESOLUTION CONFIRMING ANNUAL REVIEW OF WRITTEN PROCEDURES FOR POST BOND ISSUANCE FEDERAL TAX COMPLIANCE

WHEREAS, Travis County Municipal Utility District No. 2 (the “*District*”) is a political subdivision of the State of Texas, operating under Chapters 49 and 54 of the *Texas Water Code*; and

WHEREAS, the District has issued bonds, notes, or other obligations (“*Bonds*”) that qualify as tax-exempt obligations for federal tax purposes; and

WHEREAS, by Resolution dated January 4, 2012 (the “*Resolution*”), the Board of Directors of the District (the “*Board*”) adopted the written procedures for post bond issuance federal tax compliance (the “*Procedures*”) attached as **Exhibit “A”**, to assist in the preservation of the tax-exempt status of the Bonds and document compliance with other post issuance requirements of federal tax law relating to the Bonds, including records retention requirements; and

WHEREAS, Section 4 of the Resolution requires that the Board review the Procedures annually and revise the Procedures as it may determine necessary; and

WHEREAS, the Board desires to confirm its annual review of the Procedures;

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD THAT:

Section 1. The Board confirms that it has reviewed the Procedures and determined that no changes to the Procedures are necessary at this time.

Section 2. The attorney for the District is directed to file a copy of this Resolution in the principal office of the District.

Section 3. This Resolution may be executed in multiple counterparts, each of which will be deemed an original and all of which together will constitute one and the same instrument. A digital signature, a facsimile or other electronic copy of an original signature, and/or a counterpart transmitted electronically (*e.g.*, by fax, email, text, or similar means), will be deemed to be, and will have the same force and effect as, an original signature for all purposes.

* * *

(Signature page follows.)

ADOPTED this 7th day of February, 2024.

(SEAL)



**TRAVIS COUNTY MUNICIPAL
UTILITY DISTRICT NO. 2**

Wilmer Roberts, President
Board of Directors

ATTEST:

Daffney A. Henry, Assistant Secretary
Board of Directors

EXHIBIT "A"

**WRITTEN PROCEDURES FOR POST BOND ISSUANCE
FEDERAL TAX COMPLIANCE**

WRITTEN PROCEDURES FOR POST ISSUANCE FEDERAL TAX COMPLIANCE
FOR TRAVIS COUNTY MUNICIPAL UTILITY DISTRICT NO. 2

Travis County Municipal Utility District No. 2 (the "District") has issued or will issue bonds, notes or other tax-exempt obligations (the "Bonds"). The District has adopted the following procedures (the "Procedures") relating to its continuing compliance with federal requirements applicable to the Bonds.

ARBITRAGE

With respect to the investment and expenditure of the proceeds of the Bonds, the District's Board of Directors (the "Responsible Person") will instruct the appropriate District consultant(s) or other appropriate person(s) to:

- (a) require that the construction, renovation or acquisition of any facilities to be financed with the proceeds of the Bonds proceed with due diligence and that binding contracts for the expenditure of at least five per cent (5%) of the proceeds of the Bonds be entered into within six (6) months of the date of delivery of the Bonds ("Issue Date");
- (b) monitor to ensure that at least eighty-five percent (85%) of the proceeds of the Bonds to be used for the construction, renovation or acquisition of any facilities are expended within three (3) years of the Issue Date;
- (c) ensure that the yield on the investments of any proceeds of the Bonds be restricted to the yield on the Bonds for any period beyond three (3) years of the Issue Date;
- (d) monitor all amounts deposited into a sinking fund or fund (e.g., the Debt Service Fund or Interest and Sinking Fund) to assure that the maximum amount invested at a yield higher than the yield on the Bonds does not exceed an amount equal to the debt service on the Bonds in the succeeding twelve (12) month period plus a carryover amount equal to one-twelfth (1/12) of

the principal and interest payable on the Bonds for the immediately preceding twelve (12) month period;

(e) ensure that no more than fifty percent (50%) of the proceeds of the Bonds are invested in an investment with a guaranteed yield for four (4) years or more;

(f) assure that the maximum amount of any reserve fund for the Bonds invested at a yield higher than the yield on the Bonds will not exceed the lesser of (i) ten percent (10%) of the principal amount of the Bonds, (ii) one hundred twenty-five percent (125%) of the average annual debt service on the Bonds measured as of the Issue Date, or (iii) one hundred percent (100%) of the maximum annual debt service on the Bonds as of the Issue Date;

(g) monitor the actions of the escrow agent holding any escrow funded with Bond proceeds to ensure compliance with the applicable provisions of the escrow agreement, including with respect to reinvestment of cash balances;

(h) document by official action of the Board, such as a reimbursement resolution, any intent of the District to reimburse with the proceeds of the Bonds any amount expended prior to the Issue Date for the acquisition, renovation or construction of the facilities;

(i) ensure that the applicable information return (e.g., IRS Form 8038-G, or any successor form) is timely filed with the Internal Revenue Service ("IRS"); and

(j) assure that, unless excepted from rebate and yield restriction under Section 148(f) of the Internal Revenue Code of 1986, excess investment earnings are computed and paid to the U.S. government at such time and in such manner as directed by the IRS (i) at least every five (5) years after the Issue Date and (ii) within thirty (30) days after the date the Bonds are retired.

PRIVATE BUSINESS USE

With respect to the use of any facilities financed or refinanced with the proceeds of the Bonds, the Responsible Person will instruct the appropriate District consultant(s) or other appropriate person(s) to:

- (a) monitor the date on which the facilities are substantially complete and available to be used for their intended purpose;
- (b) monitor whether, at any time during which the Bonds are outstanding, any person, other than the District, its employees and agents or members of the general public, has any contractual right (such as a lease, purchase, management or other service agreement) with respect to any portion of the facilities;
- (c) monitor whether, at any time the Bonds are outstanding, any person, other than the District, its employees and agents or members of the general public, has a right to use the output of the facilities (e.g., water, gas or electricity);
- (d) monitor whether, at any time the Bonds are outstanding, any person, other than the District, its employees and agents or members of the general public, has a right to use the facilities to conduct or to direct the conduct of research;
- (e) determine whether, at any time the Bonds are outstanding, any person, other than the District, has a naming right for the facilities or any other contractual right granting an intangible benefit;
- (f) determine whether, at any time the Bonds are outstanding, the facilities are sold or otherwise disposed of; and

(g) take such action as is necessary to remediate any failure to maintain compliance with the covenants contained in the Order or Orders authorizing issuance of the Bonds related to the public use of the facilities.

RECORDS RETENTION

The Responsible Person will maintain or cause to be maintained all records relating to the investment and expenditure of the proceeds of the Bonds and the use of any facilities financed or refinanced thereby for a period ending three (3) years after the complete extinguishment of the Bonds. If any portion of the Bonds is refunded with the proceeds of another series of tax-exempt bonds, the Responsible Person will maintain or cause to be maintained all of such records until three (3) years after the refunding bonds are completely extinguished. Such records may be maintained in paper or electronic format.

RESPONSIBLE PERSON

The Responsible Person will retain such experienced advisors, consultants and agents as may be necessary to carry out these Procedures, and will require that any consultants or other persons responsible for any actions to be taken under these Procedures receive appropriate training regarding the District's accounting system, contract intake system, facilities management system and any other systems necessary to track the investment and expenditure of Bond proceeds and the use of any facilities financed with Bond proceeds.



LIABILITY DECLARATIONS OF COVERAGE

Member Name: Travis County MUD #2
Member ID: 2822
Contract Type: Liability
Coverage Period: 06/01/2023 to 06/01/2024

GENERAL LIABILITY

Limits of Liability : \$ 5,000,000 Each Occurrence
Sudden Events Involving Pollution : \$ 2,000,000 Each Occurrence
: \$ 10,000,000 Annual Aggregate
Deductible : \$ 0 Each Occurrence
Billable Contribution : \$ 503
Effective: 06/01/2023
Anniversary: 06/01/2024

SUPPLEMENTAL SEWAGE BACKUP

Limits of Coverage : \$ 50,000 Each Structure
: \$ 100,000 Each Occurrence
Deductible : \$ 500 Each Occurrence
Billable Contribution : \$ 1,149
Effective: 06/01/2023
Anniversary: 06/01/2024

LAW ENFORCEMENT LIABILITY

**** Coverage Not Selected ****

ERRORS & OMISSIONS LIABILITY

Limits of Liability : \$ 5,000,000 Each Wrongful Act
: \$ 10,000,000 Annual Aggregate
Deductible : \$ 1,000 Each Wrongful Act
Billable Contribution : \$ 1,486
Effective: 06/01/2023
Anniversary: 06/01/2024

TOTAL CONTRIBUTION

Total Billable Contribution : \$ 3,138
Contract Effective: 06/01/2023
Contract Anniversary: 06/01/2024

Coverage is continuous until cancelled. Contributions are subject to adjustment each year on the anniversary date based on updated exposure information and changes in rating.



AUTOMOBILE DECLARATIONS OF COVERAGE

Member Name: Travis County MUD #2
 Member ID: 2822
 Contract Type: Liability
 Coverage Period: 06/01/2023 to 06/01/2024

AUTOMOBILE LIABILITY

Limits of Liability	:	\$	2,000,000	Each Occurrence
Medical Payments Limit	:	\$	25,000	Each person
Deductible	:	\$	0	Each Occurrence
Billable Contribution	:	\$	69	Effective : 06/01/2023 Anniversary : 06/01/2024

AUTOMOBILE PHYSICAL DAMAGE

*** Coverage Not Selected ***

AUTOMOBILE CATASTROPHE

*** Coverage Not Selected ***

TOTAL CONTRIBUTION

Total Billable Contribution	:	\$	69	Contract Effective: 06/01/2023 Contract Anniversary: 06/01/2024
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Coverage is continuous until cancelled. Contributions are subject to adjustment each year on the anniversary date based on updated exposure information and changes in rating.

* Automobile Physical Damage Each Occurrence Deductible does not apply to hail.



General Liability Limit & Deductible Options

Member Name: Travis County MUD #2
 Member ID: 2822
 Contract Type: Liability
 Coverage Period: 06/01/2023 to 06/01/2024

Limit Each Occurrence	Deductible per Occurrence								
	\$0	\$500	\$1,000	\$2,500	\$5,000	\$10,000	\$25,000	\$50,000	
\$300,000	\$202	\$191	\$185	\$173	\$160	\$144	\$117	\$93	
\$500,000	\$252	\$241	\$235	\$223	\$210	\$194	\$167	\$143	
\$1,000,000	\$302	\$291	\$285	\$273	\$260	\$244	\$217	\$193	
\$2,000,000	\$352	\$341	\$335	\$323	\$310	\$294	\$267	\$243	
\$3,000,000	\$402	\$391	\$385	\$373	\$360	\$344	\$317	\$293	
\$5,000,000	\$503	\$491	\$485	\$473	\$460	\$444	\$417	\$393	
\$10,000,000	\$752	\$741	\$735	\$723	\$710	\$694	\$667	\$643	

Limit shown is each occurrence. Unless otherwise noted, annual aggregate limit is twice the each occurrence limit except limits over 5 million. 10 million aggregate applies to all occurrence limits over 5 million. Contributions represented on the grid are annual contributions. Estimates based on simple proration for other than an annual term may vary from actual calculated contributions due to rounding.



Errors & Omissions Liability Limit & Deductible Options

Member Name: Travis County MUD #2
 Member ID: 2822
 Contract Type: Liability
 Coverage Period: 06/01/2023 to 06/01/2024

Limit Each Occurrence	Deductible per Occurrence						
	\$1,000	\$2,500	\$5,000	\$10,000	\$25,000	\$50,000	\$100,000
\$300,000	\$586	\$553	\$515	\$463	\$372	\$292	\$205
\$500,000	\$736	\$703	\$665	\$613	\$522	\$442	\$355
\$1,000,000	\$886	\$853	\$815	\$763	\$672	\$592	\$505
\$2,000,000	\$1,036	\$1,003	\$965	\$913	\$822	\$742	\$655
\$3,000,000	\$1,186	\$1,153	\$1,115	\$1,063	\$972	\$892	\$805
\$5,000,000	\$1,486	\$1,453	\$1,415	\$1,363	\$1,272	\$1,192	\$1,105
\$10,000,000	\$2,236	\$2,203	\$2,165	\$2,113	\$2,022	\$1,942	\$1,855

Limit shown is each wrongful act. Unless otherwise noted, annual aggregate limit is twice the each wrongful act limit except limits over 5 million. 10 million aggregate limit applies to all wrongful act limits over 5 million. Contributions represented on the grid are annual contributions. Estimates based on simple proration for other than an annual term may vary from actual calculated contributions due to rounding.



**Automobile Hired & Non-Owned
Limit & Deductible Options**

Member Name: Travis County MUD #2
 Member ID: 2822
 Contract Type: Liability
 Coverage Period: 06/01/2023 to 06/01/2024

Limit Each Occurrence	Deductible per Occurrence					
	\$0	\$1,000	\$2,500	\$5,000	\$10,000	\$25,000
\$300,000	\$64	\$59	\$55	\$51	\$45	\$37
\$500,000	\$66	\$61	\$57	\$53	\$47	\$39
\$1,000,000	\$67	\$62	\$58	\$54	\$48	\$40
\$2,000,000	\$69	\$64	\$60	\$56	\$50	\$42

Contributions represented on the grid are annual contributions. Estimates based on simple proration for other than an annual term may vary from actual calculated contributions due to rounding.



Supplemental Sewage Backup Limit & Deductible Options

Member Name: Travis County MUD #2
 Member ID: 2822
 Contract Type: Liability
 Coverage Period: 06/01/2023 to 06/01/2024

Limit Each Structure	Deductible Each Occurrence			
	\$250	\$500	\$1,000	\$5,000
\$25,000	\$1,048	\$919	\$806	\$645
\$50,000	\$1,310	\$1,149	\$1,008	\$806



PROPERTY DECLARATIONS OF COVERAGE

Member Name: Travis County MUD #2
Member ID: 2822

- Coverages Elected: [X] Real and Personal Property, [X] Crime, [] Boiler and Machinery, [] Animal Mortality, [] Mobile Equipment

Real and Personal Property Effective Date: 06/01/2023 Anniversary Date: 06/01/2024

Limit: \$378,850 Occurrence Deductible:
Coverage Basis: Special Form Other than Wind and Hail: \$250
Valuation Basis: Replacement Cost Wind and Hail: Refer to Coverage Document.
Coverage Extensions: As Scheduled
Fine Arts: Not Included
Billable Contribution: \$326

*** Flood and Earthquake Excluded ***

Crime

Public Employee Dishonesty Effective Date: 06/01/2023 Anniversary Date: 06/01/2024

Aggregate Limit: \$1,000,000 Deductible: \$0
Coverage Basis: Per Occurrence Billable Contribution: \$332

Forgery or Alteration Effective Date: 06/01/2023 Anniversary Date: 06/01/2024

Aggregate Limit: \$1,000,000 Deductible: \$0
Coverage Basis: Per Occurrence Billable Contribution: \$86

Theft Disappearance and Destruction Effective Date: 06/01/2023 Anniversary Date: 06/01/2024

Aggregate Limit: \$1,000,000 Deductible: \$2,500
Coverage Basis: Per Occurrence Billable Contribution: \$2,368

Computer Fraud Effective Date: 06/01/2023 Anniversary Date: 06/01/2024

Aggregate Limit: \$100,000 Deductible: \$1,000
Coverage Basis: Per Occurrence Billable Contribution: \$250



PROPERTY DECLARATIONS OF COVERAGE

Member Name: Travis County MUD #2
Member ID: 2822

Total All Elected Property Coverages:	Billable Contribution:	\$3,362
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Coverage is continuous until cancelled. Annual contributions are subject to adjustment each year on the anniversary date based on updated exposure information and changes in rating.



Real and Personal Property Schedule

Member Name: Travis County MUD #2
 Member ID: 2822
 Coverage Period: 06/01/2023 to 06/01/2024 Shown As of 05/04/2023

Your Real & Personal Property Coverage and associated contribution and limit are based on the values shown on the following schedule. Where a "0" or no value is shown, no coverage is provided. The values shown are the estimated Replacement Cost or Actual Cash Value (RC or ACV) unless otherwise noted and endorsed. Any changes or corrections may require adjustment to the contribution. Improvements and betterments to locations you lease from others are included with the contents value. Your elected Coverage Extension limits are shown on a separate schedule.

ID	Hist. ID	Address or Site Secondary ID	Year Built	Occupancy Department	Bldg Value Valuation Basis	Contents Value Valuation Basis
1	1	Various	2010	Fire Hydrants (117)	\$378,850	\$0
				Utility	Replacement Cost	Replacement Cost
Coverage: Real & Personal Property			Total Items:	1	\$378,850	\$0



PROPERTY SUMMARY AND DEDUCTIBLE OPTIONS

Member Name: Travis County MUD #2
 Member ID: 2822
 Coverage Period: 06/01/2023 to 06/01/2024

The annual contributions for the options shown below are based on the coverage and schedule information submitted and include increased Coverage Extension limits, if any. Changes to schedules may require recalculation of the contribution.

REAL AND PERSONAL PROPERTY (Excluding Flood and Earthquake)

Limit: \$378,850
 Coverage Extension: As scheduled
 Valuation Basis: Replacement Cost
 Windstorm: Included
 Coverage Basis: Special Form

Deductible	\$100	\$250	\$500	\$1,000	\$2,500	\$5,000	\$10,000	\$25,000
Contribution	\$440	\$326	\$287	\$251	\$221	\$201	\$184	\$173

*The deductible for wind and hail is the **lesser of** 1% of the value of each building damaged or 0.1% of the building value for all buildings scheduled at the time of loss, subject to the minimum of the occurrence deductible selected.



PROPERTY SUMMARY AND DEDUCTIBLE OPTIONS

Member Name: Travis County MUD #2
 Member ID: 2822
 Coverage Period: 06/01/2023 to 06/01/2024

Crime

The annual contributions for the options shown below are based on the information submitted. Any changes may require recalculation of the contribution.

Public Employee Dishonesty

Coverage Basis:	Per Occurrence		
Aggregate Limit:	\$1,000,000		
Deductible:	\$0		
Faithful Performance:	Not Included		
Excess Coverage:	Not Included		
		Annual Contribution:	\$332

Forgery or Alteration

Aggregate Limit:	\$1,000,000		
Deductible:	\$0		
		Annual Contribution:	\$86

Theft, Disappearance and Destruction

Aggregate Limit:	\$1,000,000		
Deductible:	\$2,500		
Messenger Coverage:	Included		
		Annual Contribution:	\$2,368

Computer Fraud

Aggregate Limit:	\$100,000		
Deductible:	\$1,000		
		Annual Contribution:	\$250



Cyber Liability and Data Breach Response Declarations of Coverage

Member Name: Travis County MUD #2
 Member ID: 2822
 Effective Date: 06/01/2023
 Anniversary Date: 06/01/2024
 Retroactive Date: 10/01/2016

	Aggregate Limit	Retention <i>Each claim or loss</i>
Tower I Aggregate Limit of Liability	\$1,000,000	
Information Security and Privacy Liability Aggregate Limit and Website Media Content Liability Aggregate Limit	\$1,000,000	\$0
Tower II Aggregate Limit of Liability & Coverage	\$100,000	
Aggregate Limit: All Damages, Expenses, Loss and Costs		
Regulatory Defense and Penalties Aggregate Sublimit	\$25,000	\$0
PCI Fines, Expenses and Costs Aggregate Sublimit	\$10,000	\$0
Cyber Extortion Aggregate Sublimit	\$25,000	\$0
First Party Data Protection Aggregate Sublimit	\$20,000	\$0
First Party Network Business Interruption Aggregate Sublimit	\$20,000	\$5,000*
*The retention shall be the greater of: the amount of "Business Interruption Loss" during the 12 hour "waiting period" or the retention specified in the Declarations		
eCrime		
Fraudulent Instruction Aggregate Sublimit	\$25,000	\$2,500
Electronic Crime Aggregate Sublimit	\$25,000	\$2,500
Telecommunications Fraud Aggregate Sublimit	\$25,000	\$2,500
Tower III Maximum Notified Individuals Aggregate Limit of Coverage	10,000	
Notified Individuals Aggregate Limit	10,000	0 Notified Individuals
Tower IV Aggregate Limit of Coverage	\$50,000	
Breach Response: Legal Services, Computer Expert Services, Public Relations & Crisis Management Expenses Aggregate Limit	\$50,000	\$0
Billable Contribution:		\$175.00



Workers' Compensation Declarations Page

Member Name: Travis County MUD #2
Member ID: 2822
Fed ID No: 74-2852060
Effective Date: 06/01/2023
Anniversary Date: 06/01/2024

Workers' Compensation Coverage: This agreement applies to the Workers' Compensation laws of the State of Texas.

Coverage will be provided in accordance with the signed Workers' Compensation Interlocal Agreement on file with the Texas Municipal League Intergovernmental Risk Pool.

This contribution has been determined according to the Pool's manual of rules, classifications, rates and rating plans. Classifications and payrolls are subject to verification and change at audit.

Net Estimated Contribution: \$220



Schedule of Applicable Documents

Member Name: Travis County MUD #2
Member ID: 2822
Coverage Period: 06/01/2023 to 06/01/2024 Shown As of 05/03/2023
Transaction Number: 0026024278

ID	Document Name	Revision Date
W101	WC Declarations Page	08/20/2010
W102	WC Payroll Classification Schedule	09/24/2010
X150	Schedule of Applicable Documents	06/01/2008
W133	Volunteer Endorsement to Interlocal Agreement	08/30/2010
W134	WC Payroll Adjustment Form	04/01/2022



Workers' Compensation Payroll Schedule

Member Name: Travis County MUD #2
 Member ID: 2822
 Effective Date: 06/01/2023
 Anniversary Date: 06/01/2024
 Date Generated: 05/03/2023

Location 1: 100 Congress Ave Ste 1300, Austin, TX

Volunteers and Elected Officials:

3724O	Outside Volunteers	No Exposure		0	Not Covered
7704V	Volunteer Firefighters	No Exposure		0	Not Covered
7720E	Volunteer Ambulance/EMS	No Exposure		0	Not Covered
7720V	Police Reserves	No Exposure		0	Not Covered
8742E	Elected/Apptd Officials-Governing Board	16,200	0.43	5	70
8742F	Elected/Apptd Officials-All Boards/Commissions	No Exposure		0	Not Covered
8742I	Inside Volunteers	No Exposure		0	Not Covered
8888V	Police Reserves-Motorcycle	No Exposure		0	Not Covered
Subtotals		16,200		5	70
Totals		16,200		5	70



Workers' Compensation Payroll Schedule

Member Name: Travis County MUD #2
 Member ID: 2822
 Effective Date: 06/01/2023
 Anniversary Date: 06/01/2024
 Date Generated: 05/03/2023

Total Manual Contribution	275
Experience Modifier	1.00
Total Standard Contribution	275
Fund Discount (20.00%)	0.80
Discounted Standard Contribution	220
Deductible Credit	0
Net Contribution	220
Waiver of Subrogation	0
Total Contribution	220

Construction status as of 1/31/24

WC MUD 1	Sold	Built	Under Const.	Remaining Lots	Notes
Section 19A- 75 lots	Sold Out	75	0	0	Meritage Homes with 4 existing Scott Felder homes - Developer finished
Section 19B- 49 lots	Sold Out	49	0	0	Meritage Homes, home sales underway - Builder finished
Section 20- 72 lots	Sold Out	72	0	0	Pulte (Centex) Homes. Home sales underway - Builder finished
Section 22- 65 lots	Sold Out	65	0	0	Under contract with Gehan Homes - Sold Out
Section 23- 83 lots		56	6	21	Under contract with Terrata Homes
Section 24A&B- 125 lots	Sold Out	122	0	3	Under contract by Meritage Homes- Sales underway - Builder finished
Section 25 & 26 161 lots		157	4	0	Under contract by Meritage Homes as paper lots - Future Builder finished
Section 27A & B 83 lots		80	2	1	Under contract by Meritage Homes as paper lots - Future Builder finished
Section 28 105 Lots	Sold out	105	0	0	Under contract with Perry Homes - Approx. start 4th qtr '19 - Future Developer finished
SUBTOTAL		781	12	25	
TC MUD 2	Sold	Built	Under Const.	Remaining Lots	Notes
Section 9- 52 lots	Sold Out	52	0	0	Perry Homes, sales and building underway - Developer finished
Section 11- 57 lots	Sold Out	55	1	1	Perry Homes - Sales and building underway - Developer finished
Section 12&13- 52 lots	Sold Out	52	0	0	Buffington (Does not include existing 15 homes) - Previous developer finished
Section 14B1- 43 lots	Sold Out	43	0	0	Parry Homes / Gray Point Homes - Sold out
Section 14B2- 54 lots	Sold Out	54	0	0	Parry Homes / Gray Point Homes - Sold out
Section 16- 85 lots	Sold Out	85	0	0	Parry Homes / Gray Point Homes - Sold out
Section 17- 76 lots	Sold Out	76	0	0	Under contract with M/I Homes - Const. Underway - Builder finished
Section 18A - 64 lots		0	0	64	Under contract with Perry Homes - Builder finished
Section 18B - 18 lots		0	0	18	Under contract with Perry Homes - Builder finished
Section 21A- 61 lots	Sold Out	61	0	0	Under contract with DR Horton - Const. Underway - Builder finished
Section 21B- 70 lots	Sold out	70	0	0	Under contract with DR Horton - Const. Underway - Builder finished
SUBTOTAL		548	1	83	
TOTALS		1329	13	108	



GENERAL MANAGER'S REPORT

Travis County Municipal Utility District #2
Board of Directors Meeting



February 07, 2024



2601 Forest Creek Drive
Round Rock, Texas 78665-1232
512.246.1400

To: Travis County MUD #2
From: Dennis Hendrix
Subject: Operations Report
Date: February 2024

Overall, all operations have been good and have no concerns at this time.

Current Report

I. **Operations/Billing Report including water accountability**

- 1) **Water Report:** - Unaccounted water: - unaccounted water -34.3%
 - (i) Due to the water loss increase after Stage 3 was lifted, we believe the water loss may be due to issue with irrigation meter accuracy. We are coordinating with FMS to have all irrigation meters tested – **Testing was completed and results found that all meter(s) were within standards-** Report attached
 - (ii) 17Oct23 Stage 2 was implemented. We are monitoring the tank levels and will advise if any additional issues.
 - (iii) Spectrum Fiber has begun to install fiber in the community. We have started the locates as they are requested.
 - (iv) **22Jan24-** 13805 Long Shadow-Service line leak Water main need to be isolated in order to make the needed repairs. 20 homes were placed on a boil water precaution. Crew also found a main line valve that was not operating (just spinning) that will need to be scheduled for a future repair.

2) **Water/Wastewater Collection system maintenance-**

- a. No issues at this time
- b. Wastewater inter-connect was closed on 30June23.

C. Wastewater plant repairs and maintenance-

1. **Update on wastewater plant and lift station issues and maintenance** – See enclosed most recent O&M memo.

II. **Write off/ Collection Report- 1-\$54.92**

WILBARGER CREEK MUNICIPAL UTILITY DISTRICT No. 2 - MASTER

Water Report

December 2023

Regulatory Report

Maximum Daily Flow	Date	Average Daily Flow	Month
1.556	11/4/2023	1.093	November
1.396	12/4/2023	1.024	December

Total Water Flows

Month	2015	2016	2017	2018	2019	2020	2021	2022	2023
January	7,088.0	8,888.0	10,289.0	10,291.0	12,321.0	18,045.0	16,540.0	19,234.0	25,629.0
February	6,100.0	9,851.0	8,775.0	8,687.0	12,482.0	18,329.0	16,518.0	17,833.0	21,737.0
March	7,137.0	12,848.0	10,812.0	13,140.0	14,311.0	21,949.0	20,267.0	23,082.0	26,529.0
April	8,726.0	13,217.0	11,939.0	14,046.0	16,804.0	23,067.0	21,725.0	27,847.0	27,068.0
May	8,514.0	9,633.0	13,375.0	19,097.0	19,257.0	29,184.0	20,352.0	28,640.0	27,997.0
June	9,109.0	11,704.0	15,244.0	19,741.0	18,340.0	31,961.0	23,231.0	33,303.0	33,121.0
July	16,478.0	17,451.0	20,052.0	22,306.0	23,327.0	33,267.0	22,782.0	38,811.0	40,758.0
August	23,357.0	17,037.0	19,618.0	23,872.0	30,051.0	30,831.0	26,802.0	37,476.0	38,330.0
September	18,766.0	13,772.0	16,819.0	15,899.0	29,947.0	24,510.0	28,729.0	25,931.0	40,758.0
October	17,048.0	13,047.0	14,866.0	13,600.0	24,099.0	25,831.0	23,622.0	32,861.0	34,522.0
November	10,335.0	9,980.0	12,573.0	13,093.0	17,239.0	21,279.0	20,088.0	26,213.0	50,372.0
December	8,774.0	9,330.0	10,483.0	12,360.0	17,538.0	17,897.0	20,618.0	24,738.0	31,730.0
Yearly Totals	141,432.0	146,758.0	164,845.0	186,132.0	235,716.0	278,105.0	261,274.0	335,969.0	398,551.0

TRAVIS COUNTY MUD NO. 2

Bacteriological Report

2 Samples Taken 12/04/13 - Satisfactory

(2 Samples Required)

Chlorine Residual

	November	December
Average	0.9	1.0
Maximum (4.0)	1.5	1.8
Minimum (0.2)	0.5	0.7

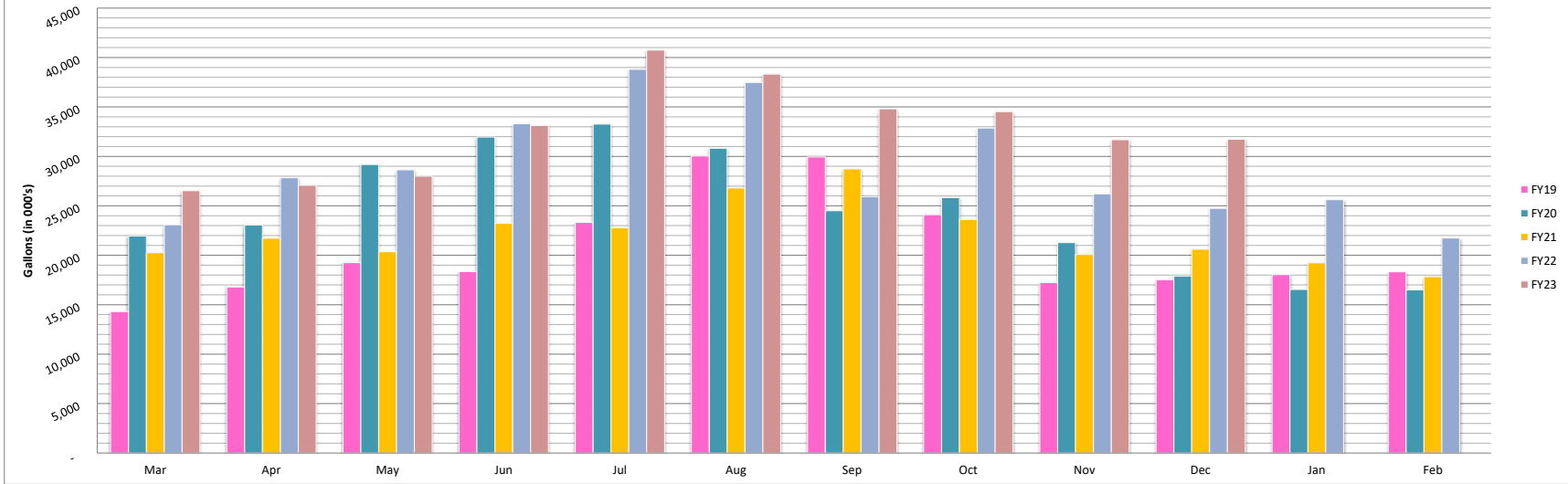
**Travis County MUD #2, Wilbarger Creek #1, Cottonwood Creek #1
Water Accountability Chart**

From	To	Master Meter Read 1,000 gal.	TCM2 Billed 1,000 gal.	CTN1 Billed 1,000 gal.	WC#1 Billed 1,000 gal.	Total Billings	TCM2 flushing	CTN1 flushing	WC#1 flushing	WC#2 flushing	Total flushing	Gallons Unacct For 1,000 gal.	TCM2 Connects	CTN1 Connects	WC#1 Connects	Percent Gain/Loss
27-Oct-21	24-Nov-21	19,383.0	7,211.0	6,197.0	4,637.0	17,804.0	9.8	3.5	0.0	0.0	13.3	-1,565.8	1102	1450	604	-8.08%
25-Nov-21	21-Dec-21	16,692.0	5,847.0	5,707.0	3,916.0	15,056.0	32.5	110.2	0.0	0.0	142.7	-1,493.3	1102	1450	604	-8.95%
22-Dec-21	23-Jan-22	20,179.0	6,638.0	6,923.0	4,423.0	17,984.0	14.5	78.0	0.0	0.0	92.5	-2,102.5	1102	1456	604	-10.42%
24-Jan-22	23-Feb-22	19,717.0	5,701.0	6,426.0	3,825.0	15,952.0	16.0	44.9	0.0	0.0	60.9	-3,704.1	1102	1494	698	-18.79%
24-Feb-22	25-Mar-22	17,013.0	6,272.0	5,925.0	4,235.0	16,432.0	9.0	95.6	0.0	0.0	104.6	-476.4	1102	1496	781	-2.80%
26-Mar-22	25-Apr-22	28,058.0	9,780.0	8,244.0	5,620.0	23,557.0	42.8	37.7	0.0	126.0	206.4	-4,294.6	1099	1493	864	-15.31%
26-Apr-22	25-May-22	27,649.0	9,037.0	7,369.0	4,945.0	21,172.0	47.8	51.6	0.0	0.0	99.4	-6,377.6	1100	1496	939	-23.07%
26-May-22	29-Jun-22	37,937.0	13,488.0	9,795.0	6,636.0	29,919.0	41.0	24.5	0.0	0.0	65.5	-7,952.5	1100	1516	937	-20.96%
30-Jun-22	25-Jul-22	31,737.0	13,081.0	8,969.0	5,208.0	27,258.0	34.1	51.5	0.0	70.0	155.6	-4,323.4	1108	1588	972	-13.62%
26-Jul-22	25-Aug-22	39,447.0	15,150.0	9,187.0	7,996.0	32,333.0	84.8	143.2	0.0	135.0	363.0	-6,751.0	1109	1643	992	-17.11%
26-Aug-22	25-Sep-22	32,617.0	11,780.0	8,207.0	8,442.0	28,429.0	40.5	64.2	228.2	0.0	332.9	-3,855.1	1109	1643	1001	-11.82%
26-Sep-22	24-Oct-22	26,678.0	11,316.0	7,850.0	7,574.0	26,740.0	85.2	11.5	0.0	0.0	96.7	158.7	1109	1649	1021	0.59%
25-Oct-22	23-Nov-22	20,590.6	8,589.0	6,120.0	6,246.0	20,955.0	44.4	96.0	0.0	337.5	477.9	842.3	1109	1653	1024	4.09%
24-Nov-22	22-Dec-22	23,209.0	6,294.0	5,894.0	5,499.0	17,687.0	41.2	19.8	0.0	337.5	398.5	-5,123.5	1109	1653	1024	-22.08%
23-Dec-22	27-Jan-23	29,655.0	9,433.0	8,013.0	7,298.0	24,744.0	38.3	29.0	14.5	275.0	356.8	-4,554.3	1097	1590	1002	-15.36%
28-Jan-23	24-Feb-23	21,319.0	5,059.0	5,789.1	6,610.0	17,458.1	38.6	38.8	27.3	700.0	804.7	-3,056.2	1093	1590	1016	-14.34%
25-Feb-23	24-Mar-23	23,482.0	5,909.0	6,492.0	5,666.0	18,067.0	36.1	41.3	25.1	150.0	252.5	-5,162.5	1110	1594	1042	-21.98%
25-Mar-23	25-Apr-23	30,226.0	7,846.0	7,624.0	7,272.0	22,742.0	44.1	54.0	30.6	450.0	578.8	-6,905.3	1098	1595	1060	-22.85%
26-Apr-23	23-May-23	23,697.0	6,317.0	5,956.0	5,923.0	18,196.0	9.4	33.8	3.8	0.0	47.0	-5,454.0	1098	1595	1060	-23.02%
24-May-23	27-Jun-23	37,053.0	9,716.0	9,446.0	9,014.0	28,176.0	64.9	93.1	83.2	0.0	241.2	-8,635.8	1098	1603	1081	-23.31%
28-Jun-23	24-Jul-23	35,524.0	13,336.0	9,389.0	9,556.0	32,281.0	6.8	65.9	6.2	0.0	78.9	-3,164.2	1098	1620	1090	-8.91%
25-Jul-23	24-Aug-23	37,570.0	12,109.0	10,124.0	11,232.0	33,465.0	10.0	26.3	9.4	175.0	220.7	-3,884.3	1098	1624	1100	-10.34%
25-Aug-23	22-Sep-23	31,603.0	9,389.0	8,502.0	9,669.0	27,560.0	24.3	22.8	6.3	25.0	78.4	-3,964.6	1098	1631	1100	-12.55%
23-Sep-23	27-Oct-23	39,342.0	9,654.0	9,555.0	10,301.0	29,510.0	17.6	13.1	4.4	0.0	35.0	-9,797.0	1098	1635	1105	-24.90%
28-Oct-23	28-Nov-23	32,810.0	6,810.0	7,649.0	7,842.0	22,301.0	2.7	8.0	1.9	0.0	12.5	-10,496.5	1098	1648	1105	-31.99%
29-Nov-23	28-Dec-23	29,702.0	5,681.0	6,967.0	6,842.0	19,490.0	2.6	11.3	4.4	3.0	21.3	-10,190.7	1098	1648	1105	-34.31%
2023 Total		415,782.6	116,142.0	107,520.1	108,970.0	332,632.1	380.8	553.0	217.2	2,453.0	3,604.0	-79,546.5				
2023 Monthly Average		29,698.8	8,295.9	7,680.0	7,783.6	23,759.4	27.2	39.5	15.5	175.2	257.4	-5,681.9				-19.13%

<u>FY 15-16</u>	<u>-5.23%</u>
<u>FY 16-17</u>	<u>-13.41%</u>
<u>FY 17-18</u>	<u>-9.02%</u>
<u>FY 18-19</u>	<u>-9.15%</u>

<u>FY 19-20</u>	<u>-9.15%</u>
<u>FY 20-21</u>	<u>-16.86%</u>
<u>FY 21-22</u>	<u>-7.52%</u>
<u>FY 22-23</u>	<u>-19.13%</u>

**Wilbarger Creek MUD No. 2
Water Purchases from Metro H2O**



		<u>FY19</u>	<u>FY20</u>	<u>FY21</u>	<u>FY22</u>	<u>FY23</u>	<u>Avg. Usage</u>	<u>Take or Pay</u>
Water Purchases:	Mar	14,311	21,949	20,267	23,082	26,529	21,228	26,529
	Apr	16,804	23,067	21,725	27,847	27,068	23,302	27,068
	May	19,257	29,184	20,352	28,640	27,997	25,086	27,997
	Jun	18,340	31,961	23,231	33,303	33,121	27,991	33,121
	Jul	23,327	33,267	22,782	38,811	40,758	31,789	40,758
	Aug	30,051	30,831	26,802	37,476	38,330	32,698	38,330
	Sep	29,947	24,510	28,729	25,931	34,816	28,787	34,816
	Oct	24,099	25,831	23,622	32,861	34,522	28,187	34,522
	Nov	17,239	21,279	20,088	26,213	31,683	23,300	31,683
	Dec	17,538	17,897	20,618	24,738	31,730	22,504	31,730
	Jan	18,045	16,540	19,234	25,629	-	15,890	-
	Feb	18,329	16,518	17,833	21,737	-	14,883	-
		<u>247,287</u>	<u>292,834</u>	<u>265,283</u>	<u>346,268</u>	<u>326,554</u>	<u>295,645</u>	<u>326,554</u>
# of connections:	TCM2	776	776	977	1,098	1,098		
	CCN1	839	1,008	1,164	1,379	1,635		
	WC1	190	303	474	602	1,105		
		<u>1,805</u>	<u>2,087</u>	<u>2,615</u>	<u>3,079</u>	<u>3,838</u>		
Avg/ GPD/Connection		0.375	0.384	0.278	0.308	0.233		
							February 2021 - March 2022	
							Actual + Rem Avg	346,400
							CY Take or Pay	357,327
							Amount Under/Over	326,554
								19,846

Trend Notes:

**Travis County MUD No. 2
Water Usage Analysis**

By Fiscal Year

Billing Period	Builder (gallons)	#	Commercial (gallons)	#	Irrigation (gallons)	#	Non-Profit (gallons)	#	Residential (gallons)	#	Fire Hyd (gallons)	#	Monthly Totals (gallons)	# of Res Conn	# of Occupied	Average Usage	Letters	Terms
Oct 21	42,000	20	292,000	3	1,080,000	11	22,000	1	8,357,000	1,068	0	0	9,793,000	1,082	1,068	7.8	95	6
Nov 21	27,000	23	156,000	3	381,000	11	13,000	1	6,634,000	1,068	0	0	7,211,000	1,079	1,068	6.2	108	2
Dec 21	9,000	17	453,000	3	199,000	11	7,000	1	5,179,000	1,068	0	0	5,847,000	1,078	1,068	4.9	124	0
Jan 22	11,000	17	108,000	3	160,000	11	12,000	1	6,347,000	1,078	0	0	6,638,000	1,082	1,078	5.9	151	0
Feb 22	10,000	11	281,000	3	261,000	11	12,000	1	5,137,000	1,078	0	0	5,701,000	1,085	1,078	4.8	110	25
Mar 22	9,000	11	236,000	3	503,000	11	9,000	1	5,515,000	1,078	0	0	6,272,000	1,085	1,078	5.1	114	2
April 22	9,000	11	584,000	3	668,000	11	9,000	1	8,510,000	1,074	0	0	9,780,000	1,099	1,071	8.0	137	9
May 22	13,000	4	128,000	3	875,000	11	23,000	-	7,876,000	1,072	22,000	0	8,915,000	1,100	1,072	7.4	122	2
June 22	27,000	4	570,000	3	1,054,000	11	23,000	-	11,814,000	1,075	0	0	13,488,000	1,100	1,075	11.0	153	5
July 22	23,000	4	407,000	3	1,361,000	11	24,000	-	11,266,021	1,075	0	0	13,081,021	1,108	1,073	10.5	265	12
Aug 22	40,000	4	369,000	3	2,132,000	11	11,000	-	12,572,021	1,073	26000	0	15,150,021	1,109	1,073	11.8	182	3
Sept 22	11,000	4	476,000	3	1,888,000	11	12,000	-	9,370,016	1,073	23000	0	11,780,016	1,109	1,073	8.7	151	3
2022 Fiscal Total	231,000		4,060,000		10,562,000		177,000		98,577,058		71,000		113,656,058					

22-Oct	1,000	4	608,000	3	1,810,000	11	17,000	-	8,863,021	1,073	17000	0	11,316,021	1,109	1,074	8.0	152	6
22-Nov	8,000	4	664,000	3	1,092,000	11	15,000	-	6,808,007	1,073	2000	0	8,589,007	1,109	1,074	6.1	135	6
22-Dec	270,000	4	422,000	3	188,000	12	513,000	-	4,901,003	1,073	0	0	6,294,003	1,113	1,074	4.6	0	0
23-Jan	16,000	4	852,000	3	105,000	12	9,000	-	6,437,000	1,073	8000	0	7,427,000	1,094	1,074	5.9	182	10
23-Feb	156,000	3	102,000	3	80,000	11	7,000	-	4,601,000	1,075	113000	1	5,059,000	1,096	1,075	4.3	120	0
23-Mar	8,000	3	155,000	3	79,000	11	5,000	-	5,447,000	1,073	215000	1	5,909,000	1,110	1,073	4.9	118	6
23-Apr	46,000	3	166,000	3	113,000	11	48,000	-	6,704,000	1,074	769000	1	7,846,000	1,094	1,074	6.2	116	6
23-May	31,000	3	274,000	3	115,000	11	7,000	-	5,879,000	1,076	11000	1	6,317,000	1,094	1,076	5.4	111	2
23-Jun	506,000	4	0	3	321,000	11	419,000	-	8,470,000	1,076	0	1	9,716,000	1,098	1,076	8.2	123	2
23-Jul	586,000	4	13,000	3	1,549,000	11	794,000	-	10,394,000	1,078	0		13,336,000	1,098	1,078	10.0	117	5
23-Aug	561,000	4	60,000	3	112,000	11	377,000	-	10,999,000	1,078	0		12,109,000	1,097	1,078	10.5	126	5
23-Sep	480,000	4	10,000	3	143,000	11	88,000	-	8,658,000	1,078	0		9,379,000	1,097	1,078	8.3	138	4
2023 Fiscal Total	2,669,000		3,326,000		5,707,000		2,299,000		88,161,031		1,135,000		103,297,031					

23-Oct	490,000	3	18,000	3	293,000	11	152,000	-	8,689,000	1,078	0		9,642,000	1,098	1,071	8.4	154	22
23-Nov	313,000	3	82,000	3	63,000	11	189,000	-	6,163,000	1,073	0		6,810,000	1,098	1,073	5.9	152	0
23-Dec	272,000	3	38,000	3	109,000	11	152,000	-	5,110,000	1,073	0		5,681,000	1,098	1,073	4.9	152	0
2023 Fiscal Total	1,075,000		138,000		465,000		493,000		19,962,000		0		22,133,000					

TRAVIS COUNTY MUNICIPAL UTILITY DISTRICT NO. 2

Billing Report

Dec-23

Connections

	November	December
Active	1098	1098
Inactive	8	6
Occupied	1071	1074

Billing Recap

	November	December
Current Billing	\$ 140,928.04	\$ 127,974.42
Basic Service	\$ 52,485.74	\$ 52,493.69
Water	\$ 50,372.25	\$ 41,794.85
Sewer	\$ 34,830.76	\$ 32,312.26
State Assessment	\$ 689.29	\$ 633.62
Deposit	\$ 2,200.00	\$ 500.00
Miscellaneous	\$ 350.00	\$ 240.00

Aged Recivables

	November	Decemeber
Thirty (30) Days	\$54.92	\$819.22
Sixty (60) Days	\$581.23	\$7,757.71
Ninety (90) Days	\$115.31	\$573.48
(120) Days	\$6,797.23	\$8,946.22

Collections

	November	December
Letters	152	129
Terminations	6	0

Taps (FY 23 - 24)

Actual

Budget

	Oct	Nov	Dec	Jan	Feb	Mar	April	May	June	July	Aug	Setp	Total
<i>Actual</i>	0	0	0										0
<i>Budget</i>													0

COTTONWOOD CREEK MUNICIPAL UTILITY DISTRICT NO. 1

Connections

	November	December
Active	1633	1648
Inactive	7	12
Occupied	1540	1540

WILBARGER CREEK MUNICIPAL UTILITY DISTRICT NO. 1

Connections

	November	December
Active	1103	1105
Inactive	8	8
Occupied	959	978

WILBARGER CREEK MUNICIPAL UTILITY DISTRICT NO. 2 - MASTER

Wastewater Report

Month	Effluent Parameters Within Permit	Daily Avg Flow (1K gal.)	Daily Max Flow (1K gal.)	Daily Min Flow (1K gal.)	Monthly Total Flow (1K gal.)
Oct-22	Yes	167.3	260.0	104.0	5,185.0
Nov-22	Yes	215.0	321.0	127.0	6,451.0
Dec-22	Yes	191.9	290.0	103.0	5,949.0
Jan-23	Yes	175.3	246.0	130.0	5,435.0
Feb-23	Yes	199.9	386.0	119.0	5,596.0
Mar-23	Yes	165.4	234.0	97.0	5,128.0
Apr-23	Yes	191.8	296.0	138.0	5,754.0
May-23	Yes	201.0	357.0	115.0	6,230.0
Jun-23	Yes	173.8	288.0	109.0	5,215.0
Jul-23	Yes	296.8	415.0	69.0	9,201.0
Aug-23	Yes	321.3	451.0	198.0	9,960.0
Sep-23	Yes	317.8	603.0	18.0	9,534.0

Month	Effluent Parameters Within Permit	Daily Avg Flow (1K gal.)	Daily Max Flow (1K gal.)	Daily Min Flow (1K gal.)	Monthly Total Flow (1K gal.)
Oct-23	Yes	388.0	582.0	80.0	12,015.0
Nov-23	Yes	431.0	481.0	188.0	12,926.0
Dec-23	Yes	407.0	534.0	250.0	12,624.0



2601 Forest Creek Drive
Round Rock, Texas 78665-1232
512.246.1400

TO: Travis County MUD #2 Board of Directors
FROM: Dennis Hendrix, Manager
SUBJECT: Write Off Request
DATE: December 2023

The following account has been finalized and remains unpaid.

All deposits and adjustments have been applied. We recommend approval to write the balance off and send to collections.

Number of Accounts For Write-Off	Total
1	\$54.92

TRAVIS COUNTY MUNICIPAL UTILITY DISTRICT NO. 2
Status of Collections by Fiscal Year

Month	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24
OCTOBER	\$ -	\$ -	\$ -	\$ -	\$ 27.45	\$ 581.23
COLLECTED	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
NOVEMBER	\$ 321.11	\$ -	\$ -	\$ -	\$ -	\$ -
COLLECTED		\$ -	\$ -	\$ -	\$ -	
DECEMBER	\$ -	\$ 495.84	\$ -	\$ -	\$ -	\$ 54.92
COLLECTED	\$ -	\$ -	\$ -	\$ -	\$ -	
JANUARY	\$ -	\$ 485.01	\$ -	\$ -	\$ -	
COLLECTED	\$ -	\$ -	\$ -	\$ -	\$ -	
FEBRUARY	\$ -	\$ 636.71	\$ -	\$ -	\$ 327.47	
COLLECTED	\$ -	\$ -	\$ -	\$ -	\$ -	
MARCH	\$ -	\$ -	\$ -	\$ -	\$ -	
COLLECTED	\$ -	\$ -	\$ -	\$ -	\$ -	
APRIL	\$ -	\$ -	\$ -	\$ 957.53	\$ -	
COLLECTED	\$ -	\$ -	\$ -	\$ -	\$ -	
MAY	\$ 469.27	\$ -	\$ 337.50	\$ -	\$ 134.94	
COLLECTED	\$ -	\$ -	\$ -	\$ -	\$ -	
JUNE	\$ -	\$ -	\$ -	\$ 160.68	\$ 474.24	
COLLECTED	\$ -	\$ -	\$ -	\$ -	\$ -	
JULY	\$ 868.40	\$ 410.39	\$ -	\$ 89.06	\$ -	
COLLECTED	\$ -	\$ -	\$ -	\$ -	\$ -	
AUGUST	\$ 208.37	\$ -	\$ -	\$ 170.38	\$ 122.98	
COLLECTED	\$ -	\$ -	\$ -	\$ -	\$ -	
SEPTEMBER		\$ -	\$ -	\$ -	\$ 115.31	
COLLECTED		\$ -	\$ -	\$ -	\$ -	
TOTAL TO COLLECTIONS:	<u>\$ 1,867.15</u>	<u>\$ 2,027.95</u>	<u>\$ 337.50</u>	<u>\$ 1,377.65</u>	<u>\$ 1,202.39</u>	<u>\$ 636.15</u>
TOTAL COLLECTED:	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>



2601 Forest Creek Drive
Round Rock, Texas 78665-1232
512.246.1400

To: Wilbarger Creek MUD No. 2 Board of Directors
From: Dennis Hendrix
Subject: Master District WWTP O&M
Date: February 2024

Board members:

The following list of repairs and ongoing projects were completed or scheduled during the previous month,

Influent Lift Station-

- a. Lift station skims: 0

Wastewater Plant-

- i. Sludge Hauls:
 1. 24 hauls from the new plant (total of 29 to include the aeration basin 2 clean out)
- ii. **Cottonwood Interceptor:** no issues to report at this time
- iii. **Shadowglen Interceptor:** No issues at this time
- iv. Plant repairs/improvements: -No issues at this time

District Water line: Water Report: - Unaccounted water: - unaccounted water -34.3%

(i) Due to the water loss increase after Stage 3 was lifted, we believe the water loss may be due to issue with irrigation meter accuracy. We are coordinating with FMS to have all irrigation meters tested – **Testing was completed and results found that all meter(s) were within standards-** Report attached

(ii) 17Oct23 Stage 2 was implemented. We are monitoring the tank levels and will

- advise if any additional issues.

TCEQ/EPA:

- I. Nothing at this time

Cc: District File

Travis County Municipal Utility District No. 2

February 7, 2024

- Review Cash Activity Report, including Receipts and Expenditures

- Action Items:

- Approve director and vendor payments
- Approve funds transfer from TexPool Operating Account to Prosperity Bookkeeper's Account (Expenditures): \$80,323.44
- Approve funds transfer from TexPool Operating Account to Prosperity Bookkeeper's Account (Replenish): \$43,700.00
- Approve funds transfer from TexPool Operating Account to Schroeder Engineering Company (December 2023 and January 2024): \$2,026.20
- Approve funds transfer from TexPool Operating Account to Wilbarger Creek MUD No. 2 TexPool Master District Operating Account (Master District Charges): \$226,910.96
- Approve funds transfer from TexPool Tax Account to TexPool Operating Account: \$648,646.23
- Approve funds transfer from TexPool Tax Account to TexPool Debt Service Account: \$866,210.55
- Approve funds transfer from TexPool Tax Account to TexPool Master District Debt Service Account: \$1,193,377.12
- *Approve funds transfer from PNC Lockbox Account to TexPool Operating Account (January 31, 2024): \$350,000.00*
- Approve bond payments:
 - Series 2015 \$39,465.62
 - Series 2017 \$87,253.12
 - Series 2017 \$33,387.50
 - Series 2020 \$18,700.00
 - Series 2020A \$45,828.11

Exhibit K

**Travis County Municipal Utility District No. 2
Cash Activity Report
November 30, 2023 - February 7, 2024**

		Prosperity Bank	
		Operating Account	Bookkeeper's Account
Cash - Balance as of November 30, 2023		\$ 46,427.18	\$ 119,236.15
Subsequent Activity Through December 31, 2023		-	18,058.42
Expenditures Approved December 6, 2023		57,956.61	
Transfers Approved December 6, 2023		(103,182.32)	
City of Manor	Garbage Service - November 2023	20,709.95	
Travis Central Appraisal District	Appraisal Fees - 1st Quarter 2024	4,798.47	
Sarah Rossing	Director Fees - December 6, 2023 Meeting	204.10	
Customer Refunds	Customer Refunds	<u>1,454.77</u>	
	Total Activity-Prosperity Bookkeeper's Account		<u>18,058.42</u>
Reconciled Cash at December 31, 2023		46,427.18	137,294.57
Subsequent Activity Through February 7, 2024		-	(31,091.01)
Sarah Rossing	Director Fees - Open Meetings Act Training	204.10	
City of Manor	Garbage Service - December 2023	20,671.34	
US Treasury	Payroll Tax - 4th Quarter 2023	927.24	
TCEQ	2023 Regulatory Assessment	8,942.01	
Customer Refunds	Customer Refunds	<u>346.32</u>	
	Subtotal - Prosperity Bookkeeper's Account		<u>31,091.01</u>
Expenditures to be approved at February 7, 2024 Board Meeting		-	(80,323.44)
Daffney A. Henry	Director Fees - February 7, 2024 Meeting	226.21	
Raymond C. Mura	Director Fees - February 7, 2024 Meeting	171.21	
Sarah Rossing	Director Fees - February 7, 2024 Meeting	226.20	
Tracy T. Johnson	Director Fees - February 7, 2024 Meeting	226.21	
Wilmer Roberts	Director Fees - February 7, 2024 Meeting	186.21	
Armbrust & Brown, P.L.L.C.	Legal Fees - November and December 2023	7,068.83	
Bott & Douthitt, P.L.L.C.	Accounting Services - December 2023	2,850.00	
City of Round Rock Environmental Services	Lab Fees - November and December 2023	200.00	
Crossroads Utility Services	Operations & Management - December and January	52,543.28	
McCall Gibson Swedlund Barfoot PLLC	Audit Fees	12,000.00	
Public Finance Group, LLC	Financial Advisor Fees	2,590.00	
Texascapes	Landscape Maintenance Drainage Channel - January and February 2024	1,700.00	
Raymond C. Mura	Director Fees - February 5, 2024 B&I Meeting	149.09	*
Wilmer Roberts	Director Fees - February 5, 2024 MD Meeting	<u>186.20</u>	*
	Total Expenditures-Prosperity Bookkeeper's Account		<u>80,323.44</u>
*Added after packet submission			
Transfers Requests to be approved February 7, 2024		-	124,023.44
Transfer for Expenditures	TexPool Operating to Prosperity Bookkeeper's	80,323.44	**
Transfer for Replenish	TexPool Operating to Prosperity Bookkeeper's	<u>43,700.00</u>	
		<u>124,023.44</u>	
**Revised after packet submission			
Projected Balance as of February 7, 2024		\$ 46,427.18	\$ 149,903.56

Travis County Municipal Utility District No. 2
Cash/Investment Activity Report
December 31, 2023 - February 7, 2024

	Maturity Date	Interest Rates	Balance 12/31/2023	Subsequent		Subtotal 2/7/2024	Transfers to be Approved 2/7/2024	Projected Balance 2/7/2024
				Receipts	Disbursements			
General Fund -								
Prosperity Checking Account (Operating)	n/a	0.0000%	\$ 46,427.18	\$ -	\$ -	\$ 46,427.18	\$ -	\$ 46,427.18
Prosperity Checking Account (Bookkeeper's)	n/a	0.0000%	137,294.57	-	(111,414.45)	25,880.12	124,023.44 (1), (2)	149,903.56
PNC Bank - Lockbox Account	n/a	0.0000%	241,717.60	117,268.75	(350,000.00)	8,986.35	-	8,986.35
TexPool Operating Account	n/a	5.3450%	4,907,871.97	350,000.00	-	5,257,871.97	295,685.63 (1), (2), (3), (4), (5)	5,553,557.60
Total - General Fund			5,333,311.32	467,268.75	(461,414.45)	5,339,165.62	419,709.07	5,758,874.69
Special Revenue Fund -								
TexPool - Tax Account	n/a	5.3450%	2,708,233.90	-	-	2,708,233.90	(2,708,233.90) (5), (6), (7)	(0.00)
Total - Special Revenue Fund			2,708,233.90	-	-	2,708,233.90	(2,708,233.90)	(0.00)
Debt Service Fund -								
TexPool Debt Service Account	n/a	5.3450%	518,963.90	-	-	518,963.90	866,210.55 (6)	1,385,174.45
Total - Debt Service Fund			518,963.90	-	-	518,963.90	866,210.55	1,385,174.45
Capital Project Fund -								
TexPool Capital Projects	n/a	5.3450%	25,550.42	-	-	25,550.42	-	25,550.42
TexPool SR2017 Capital Projects	n/a	5.3450%	262,319.35	-	-	262,319.35	-	262,319.35
TexPool SR2019 Capital Projects	n/a	5.3450%	300,097.69	-	-	300,097.69	-	300,097.69
TexPool SR2020A Capital Projects	n/a	5.3450%	194,229.80	-	-	194,229.80	-	194,229.80
Total - Capital Project Fund			782,197.26	-	-	782,197.26	-	782,197.26
Total - All Funds			9,342,706.38	467,268.75	(461,414.45)	9,348,560.68	(1,422,314.28)	7,926,246.40

Transfer Letter Information:

- ⁽¹⁾ Transfer funds from TexPool Operating Account to Prosperity Bookkeeper's Account (Expenditures): \$80,323.44
- ⁽²⁾ Transfer funds from TexPool Operating Account to Prosperity Bookkeeper's Account (Replenish): \$43,700.00
- ⁽³⁾ Transfer funds from TexPool Operating Account to Schroeder Engineering Co. (December 2023 and January 2024): \$2,026.20 **
- ⁽⁴⁾ Transfer funds from TexPool Operating Account to TexPool Master District Operating Account (Master District Charges): \$226,910.96 **
- ⁽⁵⁾ Transfer funds from TexPool Tax Account to TexPool Operating Account: \$648,646.23
- ⁽⁶⁾ Transfer funds from TexPool Tax Account to TexPool Debt Service Account: \$866,210.55
- ⁽⁷⁾ Transfer funds from TexPool Tax Account to the TexPool Master District Debt Service Account: \$1,193,377.12

**Revised after packet submission

Travis County Municipal Utility District No. 2

Accounting Report

February 7, 2024

- Review Cash Activity Report, including Receipts and Expenditures
 - ☑ Action Items:
 - Approval of director and vendor payments.
 - Approval of fund transfers letters.
 - Approval of bond payments.
- Review December 31, 2023 Financial Statements.

Cash Activity Report

Travis County Municipal Utility District No. 2
Cash Activity Report
November 30, 2023 - February 7, 2024

		Prosperity Bank	
		Operating Account	Bookkeeper's Account
Cash - Balance as of November 30, 2023		\$ 46,427.18	\$ 119,236.15
Subsequent Activity Through December 31, 2023		-	18,058.42
Expenditures Approved December 6, 2023		57,956.61	
Transfers Approved December 6, 2023		(103,182.32)	
City of Manor	Garbage Service - November 2023	20,709.95	
Travis Central Appraisal District	Appraisal Fees - 1st Quarter 2024	4,798.47	
Sarah Rossing	Director Fees - December 6, 2023 Meeting	204.10	
Customer Refunds	Customer Refunds	1,454.77	
	Total Activity-Prosperity Bookkeeper's Account	18,058.42	
Reconciled Cash at December 31, 2023		46,427.18	137,294.57
Subsequent Activity Through February 7, 2024		-	(31,091.01)
Sarah Rossing	Director Fees - Open Meetings Act Training	204.10	
City of Manor	Garbage Service - December 2023	20,671.34	
US Treasury	Payroll Tax - 4th Quarter 2023	927.24	
TCEQ	2023 Regulatory Assessment	8,942.01	
Customer Refunds	Customer Refunds	346.32	
	Subtotal - Prosperity Bookkeeper's Account	31,091.01	
Expenditures to be approved at February 7, 2024 Board Meeting		-	(79,988.15)
Daffney A. Henry	Director Fees - February 7, 2024 Meeting	226.21	
Raymond C. Mura	Director Fees - February 7, 2024 Meeting	171.21	
Sarah Rossing	Director Fees - February 7, 2024 Meeting	226.20	
Tracy T. Johnson	Director Fees - February 7, 2024 Meeting	226.21	
Wilmer Roberts	Director Fees - February 7, 2024 Meeting	186.21	
Armbrust & Brown, P.L.L.C.	Legal Fees - November and December 2023	7,068.83	
Bott & Douthitt, P.L.L.C.	Accounting Services - December 2023	2,850.00	
City of Round Rock Environmental Services	Lab Fees - November and December 2023	200.00	
Crossroads Utility Services	Operations & Management - December and January	52,543.28	
McCall Gibson Swedlund Barfoot PLLC	Audit Fees	12,000.00	
Public Finance Group, LLC	Financial Advisor Fees	2,590.00	
Texascapes	Landscape Maintenance Drainage Channel - January and February 2024	1,700.00	
	Total Expenditures-Prosperity Bookkeeper's Account	79,988.15	
Transfers Requests to be approved February 7, 2024		-	123,688.15
Transfer for Expenditures	TexPool Operating to Prosperity Bookkeeper's	79,988.15	
Transfer for Replenish	TexPool Operating to Prosperity Bookkeeper's	43,700.00	
		123,688.15	
Projected Balance as of February 7, 2024		\$ 46,427.18	\$ 149,903.56

Travis County Municipal Utility District No. 2
Cash/Investment Activity Report
December 31, 2023 - February 7, 2024

	Maturity Date	Interest Rates	Balance 12/31/2023	Subsequent		Subtotal 2/7/2024	Transfers to be Approved 2/7/2024	Projected Balance 2/7/2024
				Receipts	Disbursements			
General Fund -								
Prosperity Checking Account (Operating)	n/a	0.0000%	\$ 46,427.18	\$ -	\$ -	\$ 46,427.18	\$ -	\$ 46,427.18
Prosperity Checking Account (Bookkeeper's)	n/a	0.0000%	137,294.57	-	(111,079.16)	26,215.41	123,688.15 (1), (2)	149,903.56
PNC Bank - Lockbox Account	n/a	0.0000%	241,717.60	117,268.75	(350,000.00)	8,986.35	-	8,986.35
TexPool Operating Account	n/a	5.3450%	4,907,871.97	350,000.00	-	5,257,871.97	398,811.77 (1), (2), (3), (4), (5)	5,656,683.74
Total - General Fund			5,333,311.32	467,268.75	(461,079.16)	5,339,500.91	522,499.92	5,862,000.83
Special Revenue Fund -								
TexPool - Tax Account	n/a	5.3450%	2,708,233.90	-	-	2,708,233.90	(2,708,233.90) (5), (6), (7)	(0.00)
Total - Special Revenue Fund			2,708,233.90	-	-	2,708,233.90	(2,708,233.90)	(0.00)
Debt Service Fund -								
TexPool Debt Service Account	n/a	5.3450%	518,963.90	-	-	518,963.90	866,210.55 (6)	1,385,174.45
Total - Debt Service Fund			518,963.90	-	-	518,963.90	866,210.55	1,385,174.45
Capital Project Fund -								
TexPool Capital Projects	n/a	5.3450%	25,550.42	-	-	25,550.42	-	25,550.42
TexPool SR2017 Capital Projects	n/a	5.3450%	262,319.35	-	-	262,319.35	-	262,319.35
TexPool SR2019 Capital Projects	n/a	5.3450%	300,097.69	-	-	300,097.69	-	300,097.69
TexPool SR2020A Capital Projects	n/a	5.3450%	194,229.80	-	-	194,229.80	-	194,229.80
Total - Capital Project Fund			782,197.26	-	-	782,197.26	-	782,197.26
Total - All Funds			9,342,706.38	467,268.75	(461,079.16)	9,348,895.97	(1,319,523.43)	8,029,372.54

Transfer Letter Information:

- ⁽¹⁾ Transfer funds from TexPool Operating Account to Prosperity Bookkeeper's Account (Expenditures): \$79,988.15
- ⁽²⁾ Transfer funds from TexPool Operating Account to Prosperity Bookkeeper's Account (Replenish): \$43,700.00
- ⁽³⁾ Transfer funds from TexPool Operating Account to Schroeder Engineering Co. (December 2023): \$1,013.10
- ⁽⁴⁾ Transfer funds from TexPool Operating Account to TexPool Master District Operating Account (Master District Charges): \$125,133.21

Travis County Municipal Utility District No. 2
Cash and Investments by Depository
February 7, 2024

Prosperity Bank	\$ 196,330.74
PNC Bank	8,986.35
TexPool	7,824,055.45
	<u>\$ 8,029,372.54</u>

Travis County M.U.D. No. 2 Collateral Analysis Schedule December 31, 2023
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	<u>Funds</u>	<u>Collateral</u>	<u>Over/(Under)</u> <u>Collateralized</u>
Prosperity Bank -			
Operating Account (General Fund)	\$ 46,427.18		
Bookkeeper's Account (General Fund)	158,093.07		
Total GF Funds Prosperity Bank	204,520.25		
FDIC Coverage		250,000.00	
Pledged Collateral Prosperity Bank (Market Value)		88,752.57	
Total Collateral/Funds Prosperity Bank Bank	\$ 204,520.25	\$ 338,752.57	\$ 134,232.32
 PNC Bank -			
Lockbox Account (General Fund)	\$ 236,370.46		
Total GF Funds PNC Bank	236,370.46		
FDIC Coverage		250,000.00	
Pledged Collateral PNC Bank (Market Value)		237,431.00	
Total Collateral/Funds PNC Bank	\$ 236,370.46	\$ 487,431.00	\$ 251,060.54



EL CAMPO, TX

Pledge Security Listing

December 31, 2023

ID	CUSIP	Description	Safekeeping Location	Safekeeping Receipt	Coupon	Maturity Date	Call Date	Moody	S&P	Fitch	ASC 320	Face Amount	Current Par	Current Book Value	Market Value	Gain(Loss)
TRAVIS COUNTY MUD #2																
4037	3128MMRT2	FHLMC #G18497	FHLB		3.00	01/01/2029		AAA	AA+	AAA	HTM	1,000,000	94,323.30	95,303.94	88,752.57	(6,551.37)
Total for TRAVIS COUNTY MUD #2												1,000,000	94,323.30	95,303.94	88,752.57	(6,551.37)



OTHER PLEDGE REPORT

Collateral Accounts

Report ID: PLDG002
AS OF : 12/29/2023

Pledge ID: M941 TRAVIS COUNTY MUD 2 - TX
Fed. Account: DQ88

Security Type	CUSIP	Description	Coupon	Mat. Date	Original Face	Par Value	Market value
FNSM	3133C64P1	FHLMC 30YR UMBS - QG6230	5.0000	06/01/2053	250,000	239,861	237,431
Total						239,861	237,431

Travis County Municipal Utility District No. 2

SCHEDULE OF TEMPORARY INVESTMENTS

OCT 1, 2023 to DEC 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	TRADE DATE	MATURITY DATE	DAYS
GENERAL FUND:	<u>TexPool - Operating Account</u> Texas Local Government Investment Pool	5.3836%	67,488.97	4,896,889.97	4,907,871.97	4,896,889.97	4,907,871.97			
TOTAL GENERAL OPERATING FUND			67,488.97	4,896,889.97	4,907,871.97	4,896,889.97	4,907,871.97			
SPECIAL REVENUE FUND:	<u>TexPool - Tax Account SRF</u> Texas Local Government Investment Pool	5.3836%	4,313.88	388.58	2,708,233.90	388.58	2,708,233.90			
TOTAL SPECIAL REVENUE FUND			4,313.88	388.58	2,708,233.90	388.58	2,708,233.90			
DEBT SERVICE FUND:	<u>TexPool - Debt Service Account DSF</u> Texas Local Government Investment Pool	5.3836%	6,957.39	512,006.51	518,963.90	512,006.51	518,963.90			
TOTAL DEBT SERVICE FUND			6,957.39	512,006.51	518,963.90	512,006.51	518,963.90			
CAPITAL PROJECT FUND:	<u>TexPool - SR2006 CPF</u> Texas Local Government Investment Pool	5.3836%	341.85	25,158.57	25,500.42	25,158.57	25,500.42			
	<u>TexPool - SR2017 CPF</u> Texas Local Government Investment Pool	5.3836%	3,516.75	258,802.60	262,319.35	258,802.60	262,319.35			
	<u>TexPool - SR2019 CPF</u> Texas Local Government Investment Pool	5.3836%	4,023.14	296,074.55	300,097.69	296,074.55	300,097.69			
	<u>TexPool - SR2020A CPF</u> Texas Local Government Investment Pool	5.3836%	2,603.83	191,625.97	194,229.80	191,625.97	194,229.80			
TOTAL CAPITAL PROJECTS FUND			10,485.57	771,661.69	782,147.26	771,661.69	782,147.26			
TOTAL ALL FUNDS			89,245.81	6,180,946.75	8,917,217.03	6,180,946.75	8,917,217.03			

This quarterly report and the District's investment portfolio are in full compliance with the Public Funds Investment Act (Chapter 2256, Texas Government Code) and the Investment Policy and Strategies adopted by the District.



Tax Collection Report

TRAVIS COUNTY TAX OFFICE

TXDIST1A

OVERALL COLL/DIST REPORT

DATE 01/02/2024 PAGE 167

RECEIVABLE BALANCE 'R' REPORT

FROM 10/01/2023 TO 12/31/2023

YEAR FROM 0000 TO 2023

ALL OTHERS

U70 -- TRAVIS COUNTY MUD #2

YEAR	BEGINNING TAX BALANCE	TAX ADJ	BASE TAX COLLECTED	NET BASE TAX REVERSALS	NET BASE TAX COLLECTED	PERCENT COLLECTED	ENDING TAX BALANCE	P & I COLLECTED	P & I REVERSALS	LRP COLLECTED	OTHER PENALTY COLLECTED	TOTAL DISTRIBUTED
1997	.00	.00	.00	.00	.00	.00 %	.00	.00	.00	.00	.00	.00
1998	.00	.00	.00	.00	.00	.00 %	.00	.00	.00	.00	.00	.00
1999	.00	.00	.00	.00	.00	.00 %	.00	.00	.00	.00	.00	.00
2000	.00	.00	.00	.00	.00	.00 %	.00	.00	.00	.00	.00	.00
2001	.00	.00	.00	.00	.00	.00 %	.00	.00	.00	.00	.00	.00
2002	.00	.00	.00	.00	.00	.00 %	.00	.00	.00	.00	.00	.00
2003	.00	.00	.00	.00	.00	.00 %	.00	.00	.00	.00	.00	.00
2004	.00	.00	.00	.00	.00	.00 %	.00	.00	.00	.00	.00	.00
2005	.00	.00	.00	.00	.00	.00 %	.00	.00	.00	.00	.00	.00
2006	.00	.00	.00	.00	.00	.00 %	.00	.00	.00	.00	.00	.00
2007	.00	.00	.00	.00	.00	.00 %	.00	.00	.00	.00	.00	.00
2008	.00	.00	.00	.00	.00	.00 %	.00	.00	.00	.00	.00	.00
2009	.00	.00	.00	.00	.00	.00 %	.00	.00	.00	.00	.00	.00
2010	.00	.00	.00	.00	.00	.00 %	.00	.00	.00	.00	.00	.00
2011	.00	.00	.00	.00	.00	.00 %	.00	.00	.00	.00	.00	.00
2012	.00	.00	.00	.00	.00	.00 %	.00	.00	.00	.00	.00	.00
2013	.00	.00	.00	.00	.00	.00 %	.00	.00	.00	.00	.00	.00
2014	614.37	.00	.00	.00	.00	.00 %	614.37	.00	.00	.00	.00	.00
2015	2.22	.00	.00	.00	.00	.00 %	2.22	.00	.00	.00	.00	.00
2016	21.73	.00	.00	.00	.00	.00 %	21.73	.00	.00	.00	.00	.00
2017	21.44	.00	.00	.00	.00	.00 %	21.44	.00	.00	.00	.00	.00
2018	25.62	.00	.00	.00	.00	.00 %	25.62	.00	.00	.00	.00	.00
2019	3898.32	.00	.00	.00	.00	.00 %	3898.32	.00	.00	.00	.00	.00
2020	6775.82	.00	1045.44	.00	1045.44	15.43 %	5730.38	445.97	.00	.00	.00	1491.41
2021	8464.54	44.10-	149.11	44.10	105.01	1.25 %	8315.43	28.83	.00	.00	.00	133.84
2022	25779.47	2257.14-	5436.88	1242.22	4194.66	17.83 %	19327.67	984.07	.00	.00	.00	5178.73
TOTL	45603.53	2301.24-	6631.43	1286.32	5345.11	12.34 %	37957.18	1458.87	.00	.00	.00	6803.98
2023	3773348.58	5846.42-	2699624.72	.00	2699624.72	71.66 %	1067877.44	.00	.00	99.14	.00	2699723.86
ENTITY												
TOTL	3818952.11	8147.66-	2706256.15	1286.32	2704969.83	70.98 %	1105834.62	1458.87	.00	99.14	.00	2706527.84

TRAVIS COUNTY M. U. D. #2
ANALYSIS OF TAXES COLLECTED FOR RECONCILIATION
FY 2023 - 2024

TAX YEAR	2023				Prior Years				TOTAL			
	General Fund	Debt Service Fund	Special Rev. Fund	Total	General Fund	Debt Service Fund	Special Rev. Fund	Total	General Fund	Debt Service Fund	Special Rev. Fund	Total
PERCENTAGE	\$ 0.1875	\$ 0.2550	\$ 0.3500	\$ 0.7925								\$ -
COLLECTIONS:												
OCT												
TAX ADJUSTMENTS	0.00	0.00	0.00	0.00	(527.04)	(802.59)	(971.61)	(2,301.24)	(527.04)	(802.59)	(971.61)	(2,301.24)
BASE TAX REV	0.00	0.00	0.00	0.00	(294.15)	(449.58)	(542.59)	(1,286.32)	(294.15)	(449.58)	(542.59)	(1,286.32)
TAXES	0.00	0.00	0.00	0.00	183.16	277.63	337.39	798.18	183.16	277.63	337.39	798.18
PENALTY	0.00	0.00	0.00	0.00	26.85	40.70	49.46	117.02	26.85	40.70	49.46	117.02
NOV												
TAX ADJUSTMENTS	(749.96)	(1,019.94)	(1,399.92)	(3,169.81)	0.00	0.00	0.00	0.00	(749.96)	(1,019.94)	(1,399.92)	(3,169.81)
BASE TAX REV	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TAXES	5,922.56	8,054.68	11,055.45	25,032.69	540.58	950.54	1,051.66	2,542.78	6,463.14	9,005.22	12,107.11	27,575.47
PENALTY	0.00	0.00	0.00	0.00	143.50	272.87	288.36	704.73	143.50	272.87	288.36	704.73
DEC												
TAX ADJUSTMENTS	(633.27)	(861.24)	(1,182.10)	(2,676.61)	0.00	0.00	0.00	0.00	(633.27)	(861.24)	(1,182.10)	(2,676.61)
BASE TAX REV	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TAXES	632,789.91	860,594.28	1,181,207.84	2,674,592.03	733.64	1,177.39	1,379.44	3,290.47	633,523.55	861,771.67	1,182,587.28	2,677,882.50
PENALTY	23.46	31.90	43.78	99.14	137.77	234.37	264.97	637.12	161.23	266.27	308.76	736.26
JAN												
TAX ADJUSTMENTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
BASE TAX REV	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TAXES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PENALTY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FEB												
TAX ADJUSTMENTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
BASE TAX REV	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TAXES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PENALTY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
MAR												
TAX ADJUSTMENTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
BASE TAX REV	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TAXES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PENALTY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
APR												
TAX ADJUSTMENTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
BASE TAX REV	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TAXES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PENALTY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
MAY												
TAX ADJUSTMENTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
BASE TAX REV	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TAXES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PENALTY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
JUN												
TAX ADJUSTMENTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
BASE TAX REV	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TAXES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PENALTY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
JUL												
TAX ADJUSTMENTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
BASE TAX REV	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TAXES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PENALTY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
AUG												
TAX ADJUSTMENTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
BASE TAX REV	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TAXES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PENALTY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SEP												
TAX ADJUSTMENTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
BASE TAX REV	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TAXES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PENALTY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL												
BASE TAX REV	0.00	0.00	0.00	0.00	(294.15)	(449.58)	(542.59)	(1,286.32)	(294.15)	(449.58)	(542.59)	(1,286.32)
TAXES	638,712.47	868,648.96	1,192,263.28	2,699,624.72	1,457.38	2,405.55	2,768.50	6,631.43	640,169.85	871,054.52	1,195,031.78	2,706,256.15
PENALTY	23.46	31.90	43.78	99.14	308.13	547.95	602.79	1,458.87	331.58	579.85	646.58	1,558.01
TOTAL DISTRIBUTION	638,735.93	868,680.86	1,192,307.07	2,699,723.86	1,471.36	2,503.93	2,828.70	6,803.98	640,207.29	871,184.79	1,195,135.76	2,706,527.84
BEGINNING												
TAXES RECEIVABLE	892,748.09	1,214,137.40	1,666,463.10	3,773,348.58	9,434.61	17,448.20	18,720.72	45,603.53	902,182.70	1,231,585.60	1,685,183.82	3,818,952.11
TAX ADJUSTMENTS	(1,383.22)	(1,881.18)	(2,582.02)	(5,846.42)	(527.04)	(802.59)	(971.61)	(2,301.24)	(1,910.27)	(2,683.77)	(3,553.62)	(8,147.66)
BASE TAX REV	0.00	0.00	0.00	0.00	294.15	449.58	542.59	1,286.32	294.15	449.58	542.59	1,286.32
LESS: COLLECTIONS	(638,712.47)	(868,648.96)	(1,192,263.28)	(2,699,624.72)	(1,457.38)	(2,405.55)	(2,768.50)	(6,631.43)	(640,169.85)	(871,054.52)	(1,195,031.78)	(2,706,256.15)
TAX REC @ END OF PERIOD	252,652.39	343,607.25	471,617.80	1,067,877.44	7,744.34	14,689.63	15,523.21	37,957.18	260,396.73	358,296.88	487,141.01	1,105,834.62

Financial Statements

Travis County M.U.D. No. 2
Accountant's Compilation Report
December 31, 2023

The District is responsible for the accompanying financial statements of the governmental activities of Travis County M.U.D. No. 2, as of and for the three months ended December 31, 2023, which collectively comprise the District's basic financial statements – governmental funds in accordance with the accounting principles generally accepted in the United States of America. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the financial statements nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on these financial statements.

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

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

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

Supplementary Information

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

We are not independent with respect to Travis County M.U.D. No 2.



BOTT & DOUTHITT, P.L.L.C.

January 31, 2024
Round Rock, TX

Travis County Municipal Utility District No. 2
Governmental Funds Balance Sheet
December 31, 2023

	<u>Governmental Funds</u>				<u>Governmental Funds Total</u>
	<u>General Fund</u>	<u>Special Revenue Fund</u>	<u>Debt Service Fund</u>	<u>Capital Projects Fund</u>	
Assets					
Cash and Cash Equivalents					
Cash	\$ 425,439.35	\$ -	\$ -	\$ -	\$ 425,439.35
Cash Equivalents	4,907,871.97	2,708,233.90	518,963.90	782,147.26	8,917,217.03
Receivables					
Service Accounts, net of allowance for doubtful accounts of \$ -	151,277.72	-	-	-	151,277.72
Accrued Service Revenue	37,972.19	-	-	-	37,972.19
Prepaid Expense	1,242.22	-	-	-	1,242.22
Due from Developer	1,843.56	-	-	-	1,843.56
Property Taxes	260,396.73	487,141.00	358,296.89	-	1,105,834.62
Interfund	648,646.23	-	870,378.14	-	1,519,024.37
Other	2,450.28	-	-	-	2,450.28
Total Assets	<u>\$ 6,437,140.25</u>	<u>\$ 3,195,374.90</u>	<u>\$ 1,747,638.93</u>	<u>\$ 782,147.26</u>	<u>\$ 12,162,301.34</u>
Liabilities					
Accounts Payable	\$ 64,994.22	\$ -	\$ -	\$ -	\$ 64,994.22
Accrued Expense	129,834.00	-	-	-	129,834.00
Review Fee Payable	1,750.00	-	-	-	1,750.00
Due to TCEQ	8,942.01	-	-	-	8,942.01
Payroll Taxes Payable	927.24	-	-	-	927.24
Customer Deposits	188,626.75	-	-	-	188,626.75
Unclaimed Property	3,200.30	-	-	-	3,200.30
Interfund	-	1,514,856.78	4,167.59	-	1,519,024.37
Intergovernmental	125,133.21	1,193,377.12	-	-	1,318,510.33
Total Liabilities	<u>523,407.73</u>	<u>2,708,233.90</u>	<u>4,167.59</u>	<u>-</u>	<u>3,235,809.22</u>
Deferred Inflows of Resources					
Property Taxes	260,396.73	487,141.00	358,296.89	-	1,105,834.62
Total Deferred Inflows of Resources	<u>260,396.73</u>	<u>487,141.00</u>	<u>358,296.89</u>	<u>-</u>	<u>1,105,834.62</u>
Fund Balance					
Fund Balances:					
Restricted for					
Debt Service	-	-	1,385,174.45	-	1,385,174.45
Special Revenue	-	-	-	-	-
Capital Projects	-	-	-	782,147.26	782,147.26
Unassigned	5,653,335.79	-	-	-	5,653,335.79
Total Fund Balances	<u>5,653,335.79</u>	<u>-</u>	<u>1,385,174.45</u>	<u>782,147.26</u>	<u>7,820,657.50</u>
Total Liabilities and Fund Balances	<u>\$ 6,437,140.25</u>	<u>\$ 3,195,374.90</u>	<u>\$ 1,747,638.93</u>	<u>\$ 782,147.26</u>	<u>\$ 12,162,301.34</u>

Travis County Municipal Utility District No. 2
Statement of Revenues,
Expenditures & Changes in Fund Balance-Governmental Funds
October 1, 2023 - December 31, 2023

	Governmental Funds				Governmental Funds Total
	General Fund	Special Revenue Fund	Debt Service Fund	Capital Projects Fund	
Revenues:					
Property taxes, including penalties	\$ 640,207.28	\$ 1,195,135.78	\$ 871,184.78	\$ -	\$ 2,706,527.84
Service revenues, including penalties	428,976.13	-	-	-	428,976.13
Interest income	67,488.97	4,313.88	6,957.39	10,485.57	89,245.81
Total Revenues	<u>1,136,672.38</u>	<u>1,199,449.66</u>	<u>878,142.17</u>	<u>10,485.57</u>	<u>3,224,749.78</u>
Expenditures:					
Current -					
Master District Charges -					
Operations & Maintenance	-	396,928.99	-	-	396,928.99
Debt Service	-	1,194,863.28	-	-	1,194,863.28
District Facilities -					
Management and Consulting	40,339.98	-	-	-	40,339.98
Repairs & Maintenance	27,824.23	-	-	-	27,824.23
Garbage Service Fees	62,091.24	-	-	-	62,091.24
Lab Fees	507.00	-	-	-	507.00
Administrative Services -					
Director Fees, including payroll taxes	3,568.62	-	-	-	3,568.62
Director Reimbursement	237.72	-	-	-	237.72
Legal Notices	2,455.40	-	-	-	2,455.40
Election Expense	35.00	-	-	-	35.00
Bank Fees	13,178.36	-	-	-	13,178.36
Professional Fees -					
Legal Fees	10,546.51	-	-	-	10,546.51
Records Retention Compliance	140.00	-	-	-	140.00
Bookkeeping Fees	9,150.00	-	-	-	9,150.00
Engineering Fees	3,289.30	-	-	-	3,289.30
Financial Advisor Fees	612.77	1,143.85	833.38	-	2,590.00
Tax Appraisal/Collection Fees	1,844.21	3,442.53	2,508.13	-	7,794.87
Total Expenditures	<u>175,820.34</u>	<u>1,596,378.65</u>	<u>3,341.51</u>	<u>-</u>	<u>1,775,540.50</u>
Excess/(Deficiency) of Revenues over Expenditures	<u>960,852.04</u>	<u>(396,928.99)</u>	<u>874,800.66</u>	<u>10,485.57</u>	<u>1,449,209.28</u>
Other Financing Sources/(Uses):					
Interfund Transfer	(396,928.99)	396,928.99	-	-	-
Total Other Financing Sources/(Uses)	<u>(396,928.99)</u>	<u>396,928.99</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess/(Deficiency) of Revenues and Other Financing Sources over Expenditures and Other Financing Uses	<u>563,923.05</u>	<u>-</u>	<u>874,800.66</u>	<u>10,485.57</u>	<u>1,449,209.28</u>
Fund Balance, October 1, 2023	<u>5,089,412.74</u>	<u>-</u>	<u>510,373.79</u>	<u>771,661.69</u>	<u>6,371,448.22</u>
Fund Balance, December 31, 2023	<u>\$ 5,653,335.79</u>	<u>\$ -</u>	<u>\$ 1,385,174.45</u>	<u>\$ 782,147.26</u>	<u>\$ 7,820,657.50</u>

See Accountants' Report.

Supplementary Information

Index

General Fund

- Budgetary Comparison Schedule
- Revenues & Expenditures: Actual + Budgeted
- Cash Reconciliations
- A/P Aging Summary
- Payroll Summary

Debt Service Fund

- Debt Service Schedule

General Fund

Travis County Municipal Utility District No. 2
Budgetary Comparison Schedule-General Fund
December 31, 2023

	CURRENT MONTH			YEAR TO DATE		
	Actual	Budget	Difference	Actual	Budget	Difference
Revenues:						
Property Taxes -						
Property Taxes	\$ 633,523.55	\$ 633,510.00	\$ 13.55	\$ 639,875.70	\$ 639,975.00	\$ (99.30)
Property Tax Penalties & Interest	161.23	-	161.23	331.58	-	331.58
Service Accounts -						
Basic Service Fees	52,493.69	53,711.00	(1,217.31)	157,445.19	160,851.00	(3,405.81)
Water Service Fees	41,626.27	46,717.00	(5,090.73)	160,248.01	178,047.00	(17,798.99)
Sewer Service Fees	32,312.26	38,736.00	(6,423.74)	103,665.78	115,992.00	(12,326.22)
Service Accounts Penalties	1,955.69	2,435.00	(479.31)	7,617.15	7,960.00	(342.85)
Interest Income	22,988.27	19,000.00	3,988.27	67,488.97	57,000.00	10,488.97
Total Revenues	785,060.96	794,109.00	(9,048.04)	1,136,672.38	1,159,825.00	(23,152.62)
Expenditures:						
Operations & Maintenance -						
Management and Consulting	13,507.24	18,286.00	4,778.76	40,339.98	54,808.00	14,468.02
Repairs & Maintenance - Water	12,687.44	6,500.00	(6,187.44)	20,114.60	19,500.00	(614.60)
Repairs & Maintenance - Sewer	4,406.27	2,000.00	(2,406.27)	5,159.63	6,000.00	840.37
Repairs & Maintenance - Drainage	850.00	1,250.00	400.00	2,550.00	3,750.00	1,200.00
Garbage	20,671.34	21,134.00	462.66	62,091.24	63,286.00	1,194.76
Lab Fees	100.00	100.00	-	507.00	300.00	(207.00)
Administrative Services -						
Director Fees, including Payroll Tax	1,665.35	1,665.00	(0.35)	3,568.62	3,330.00	(238.62)
Director Reimbursement	108.05	50.00	(58.05)	237.72	100.00	(137.72)
Election Expense	35.00	-	(35.00)	35.00	-	(35.00)
Legal Notices & Publications	-	-	-	2,455.40	2,460.00	4.60
Bank Service Charges	4,247.08	3,750.00	(497.08)	13,178.36	11,250.00	(1,928.36)
Miscellaneous	-	300.00	300.00	-	900.00	900.00
Legal Fees	3,757.50	4,900.00	1,142.50	10,546.51	14,700.00	4,153.49
Legal Fees-Records Retention	-	-	1,387.32	140.00	140.00	1,387.32
Bookkeeping Fees	2,850.00	3,300.00	450.00	9,150.00	9,500.00	350.00
Engineering Fees	1,013.10	2,250.00	1,236.90	3,289.30	6,750.00	3,460.70
Other Consulting Fees	-	-	-	-	-	-
Tax Collector/Appraisal Fees	1,844.21	1,750.00	(94.21)	1,844.21	1,750.00	(94.21)
Total Expenditures	67,742.58	67,235.00	879.74	175,820.34	199,524.00	25,090.98
Excess/(Deficiency) of Revenues over Expenditures	717,318.38	726,874.00	(9,555.62)	960,852.04	960,301.00	551.04
Other Financing Sources/(Uses):						
Operating Transfer-Master District Charges	(129,834.00)	(129,834.00)	-	(396,928.99)	(437,517.00)	40,588.01
Total Other Financing Sources/(Uses)	(129,834.00)	(129,834.00)	-	(396,928.99)	(437,517.00)	40,588.01
Excess/(Deficiency) of Revenues and Other Financing Sources over Expenditures and Other Financing Uses	\$ 587,484.38	\$ 597,040.00	\$ (9,555.62)	\$ 563,923.05	\$ 522,784.00	\$ 41,139.05

Travis County Municipal Utility District No. 2
Revenues and Expenditures - General Fund: Acutal + Budgeted
Fiscal Year 2023-2024

	FYE 2023 Budget Approved 9/6/2023	Actual Oct-23	Actual Nov-23	Actual Dec-23	Budget Jan-24	Budget Feb-24	Budget Mar-24	Budget Apr-24	Budget May-24	Budget Jun-24	Budget Jul-24	Budget Aug-24	Budget Sep-24	Actual	Variance
Revenues:															
Property Taxes	\$ 865,512	\$ (111)	\$ 6,463	\$ 633,524	\$ 199,572	\$ 17,310	\$ 8,655	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 865,413	\$ (99)
Property Taxes - P&I	-	27	144	161	-	-	-	-	-	-	-	-	-	332	332
Service Accounts -															
Basic Service Fees	648,480	52,466	52,486	52,494	53,805	53,899	53,993	54,087	54,181	54,275	54,369	54,463	54,557	645,074	(3,406)
Water Service Fees	829,384	71,035	47,586	41,626	54,602	54,701	54,799	54,898	82,484	82,631	82,779	92,139	92,304	811,584	(17,800)
Sewer Service Fees	467,856	36,677	34,676	32,312	38,808	38,880	38,952	39,024	39,096	39,168	39,240	39,312	39,384	455,530	(12,326)
Service Accounts Penalties	34,050	2,837	2,824	1,956	2,576	2,581	2,586	2,590	3,076	3,081	3,087	3,253	3,260	33,707	(343)
Connection/Inspection Fees -															
Tap Connection Fees	28,800	-	-	-	-	-	-	-	-	-	-	-	-	28,800	-
Water Service Inspection	11,400	-	-	-	-	-	-	-	-	-	-	-	-	11,400	-
Other -															
Interest Income	228,000	22,028	22,473	22,988	19,000	19,000	19,000	19,000	19,000	19,000	19,000	19,000	19,000	238,489	10,489
Total Revenues	3,113,482	184,959	166,652	785,061	368,363	186,371	177,985	169,599	197,837	198,155	198,475	208,167	248,705	3,090,328	(23,154)
Expenditures:															
District Facilities -															
Management & Consulting	220,138	12,717	14,116	13,507	18,303	18,320	18,336	18,353	18,370	18,387	18,403	18,420	18,438	205,670	14,468
Repairs & Maint. - Water	78,000	1,205	6,222	12,687	6,500	6,500	6,500	6,500	6,500	6,500	6,500	6,500	6,500	78,615	(615)
Repairs & Maint. - Sewer	24,000	-	753	4,406	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	23,160	840
Repairs & Maint. -Ponds	15,000	850	850	850	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	13,800	1,200
Garbage Fees	255,221	20,710	20,710	20,671	21,172	21,211	21,249	21,288	21,326	21,365	21,403	21,441	21,480	254,026	1,195
Inspections	455,160	-	-	-	-	-	-	-	-	-	-	-	-	455,160	-
Lab Fees	1,200	307	100	100	100	100	100	100	100	100	100	100	100	1,407	(207)
Joint Projects	15,490	-	-	-	-	-	-	-	-	-	-	-	-	15,490	-
Capital Outlay	21,000	-	-	-	-	-	-	-	-	-	-	-	-	21,000	-
Subtotal-District Facilities	1,085,209	35,789	42,751	52,222	49,325	49,381	49,435	49,491	49,546	49,602	49,656	49,711	541,418	1,068,327	16,882
Administrative Services -															
Director Fees, incl. payroll tax	15,224	1,427	476	1,665	-	1,665	-	1,665	-	4,520	-	2,379	1,665	15,463	(239)
Director Reimbursement	10,300	86	43	108	-	50	-	50	-	10,000	-	50	50	10,438	(138)
Election Expense	1,000	-	-	35	-	-	-	-	-	-	-	-	1,000	1,035	(35)
Insurance & Surety Bond	9,200	-	-	-	-	-	-	-	-	-	-	-	9,200	9,200	-
Legal Notices	7,500	2,455	-	-	-	-	-	-	-	-	-	-	5,040	7,495	5
Bank Service Charges	45,000	4,710	4,221	4,247	3,750	3,750	3,750	3,750	3,750	3,750	3,750	3,750	3,750	46,928	(1,928)
Website Expenditures	5,000	-	-	-	-	-	-	-	-	-	-	-	5,000	5,000	-
Miscellaneous	3,600	-	-	-	300	300	300	300	300	300	300	300	300	2,700	900
Subtotal-Admin. Services	96,824	8,680	4,740	6,055	4,050	5,765	4,050	5,765	4,050	18,570	4,050	6,479	26,005	98,259	(1,435)
Professional Fees -															
Legal Fees	58,800	3,513	3,276	3,758	4,900	4,900	4,900	4,900	4,900	4,900	4,900	4,900	4,900	54,647	4,153
Records Retention Compliance	5,000	140	-	-	-	-	-	-	-	-	-	-	-	4,860	5,000
Bookkeeping	39,500	3,450	2,850	2,850	2,900	4,800	3,300	3,300	2,900	3,300	2,900	3,300	3,300	39,150	350
Engineering Fees	27,000	1,138	1,138	1,013	2,250	2,250	2,250	2,250	2,250	2,250	2,250	2,250	2,250	23,539	3,461
Lead & Copper	10,000	-	-	-	-	-	-	-	-	-	-	-	-	10,000	-
Financial Advisor Fees	1,000	-	613	-	-	-	-	-	-	-	-	-	-	613	387
Other Consulting Fees	7,500	-	-	-	-	-	-	-	-	-	-	-	7,500	7,500	-
Tax Collector/Appraisal Fees	4,750	-	-	1,844	-	-	1,000	-	-	1,000	-	-	1,000	4,844	(94)
Audit Fees	16,000	-	-	-	16,000	-	-	-	-	-	-	-	-	16,000	-
Subtotal-Professional Fees	169,550	8,241	7,877	9,465	26,050	11,950	11,450	10,450	10,050	11,450	10,050	10,450	33,810	161,293	8,257
Total Expenditures	1,351,583	52,709	55,369	67,743	79,425	67,096	64,935	65,706	63,646	79,622	63,756	66,640	601,233	1,327,879	23,704
Other Financing Sources (Uses)															
Interfund Transfers	(1,772,177)	(158,414)	(108,681)	(129,834)	(112,230)	(115,305)	(240,030)	(125,714)	(125,657)	(125,999)	(119,389)	(119,389)	(250,947)	(1,731,589)	(40,588)
Total Other Financing Sources/(Uses)	(1,772,177)	(158,414)	(108,681)	(129,834)	(112,230)	(115,305)	(240,030)	(125,714)	(125,657)	(125,999)	(119,389)	(119,389)	(250,947)	(1,731,589)	(40,588)
Excess/(Deficiency) of Revenues over Expenditures															
	\$ (10,278)	\$ (26,164)	\$ 2,602	\$ 587,484	\$ 176,708	\$ 3,970	\$ (126,980)	\$ (21,821)	\$ 8,534	\$ (7,466)	\$ 15,330	\$ 22,138	\$ (603,475)	\$ 30,860	\$ 41,138

See Accountants' Report.

**Travis County Municipal Utility District No. 2
Cash Account Reconciliations
December 31, 2023**

	Prosperity Bank Operating	Prosperity Bank Manager's	Compass Lockbox	Total
Beginning Bank Balance 12/01/2023	\$ 46,427.18	\$ 122,334.29	\$ 97,910.84	\$ 266,672.31
Cleared Transactions				
Checks and Payments	-	(67,423.54)	(4,562.08)	(71,985.62)
Deposits and Credits	-	103,182.32	143,021.70	246,204.02
Total Cleared Transactions	-	35,758.78	138,459.62	174,218.40
Ending Bank Balance 12/31/2023	46,427.18	158,093.07	236,370.46	440,890.71
Uncleared Transactions				
Deposits in Transit	-	-	5,347.14	5,347.14
Checks				
Various Various Customer Refunds	-	(3,091.81)	-	(3,091.81)
12/6/2023 Armbrust & Brown, P.L.L.C.	-	(11,206.69)	-	(11,206.69)
12/6/2023 Bott & Douthitt, P.L.L.C.	-	(3,450.00)	-	(3,450.00)
12/6/2023 City of Round Rock Environmental S	-	(200.00)	-	(200.00)
12/6/2023 Bott & Douthitt, P.L.L.C.	-	(2,850.00)	-	(2,850.00)
Register Balance as of 12/31/2023	\$ 46,427.18	\$ 137,294.57	\$ 241,717.60	\$ 425,439.35

See Accountants' Report.

Travis County MUD 2 - GOF
A/P Aging Summary
As of December 31, 2023

	Current	1 - 30	31 - 60	61 - 90	> 90	TOTAL
Armbrust & Brown, P.L.L.C.	3,792.50	3,276.33	0.00	0.00	0.00	7,068.83
Bott & Douthitt, P.L.L.C.	2,850.00	0.00	0.00	0.00	0.00	2,850.00
City of Manor	20,671.34	0.00	0.00	0.00	0.00	20,671.34
City of Round Rock Environmental Services	100.00	100.00	0.00	0.00	0.00	200.00
Crossroads Utility Services	0.00	30,600.95	0.00	0.00	0.00	30,600.95
Public Finance Group, LLC	0.00	0.00	2,590.00	0.00	0.00	2,590.00
Schroeder Engineering Co	1,013.10	0.00	0.00	0.00	0.00	1,013.10
TOTAL	<u>28,426.94</u>	<u>33,977.28</u>	<u>2,590.00</u>	<u>0.00</u>	<u>0.00</u>	<u>64,994.22</u>

See Accountants' Report.

Travis County MUD 2 - GOF
Payroll Summary
October through December 2023

	Clarisa B. Strohmeyer	Daffney A. Henry	Raymond C. Mura	Tracy T. Johnson	Wilmer Roberts	TOTAL
Employee Wages, Taxes and Adjustments						
Gross Pay						
Director Fees	221.00	442.00	884.00	442.00	1,105.00	3,094.00
Total Gross Pay	221.00	442.00	884.00	442.00	1,105.00	3,094.00
Adjusted Gross Pay	221.00	442.00	884.00	442.00	1,105.00	3,094.00
Taxes Withheld						
Federal Withholding	0.00	0.00	(220.00)	0.00	(200.00)	(420.00)
Medicare Employee	(3.21)	(6.41)	(12.82)	(6.41)	(16.02)	(44.87)
Social Security Employee	(13.71)	(27.41)	(54.81)	(27.41)	(68.51)	(191.85)
Medicare Employee Addl Tax	0.00	0.00	0.00	0.00	0.00	0.00
Total Taxes Withheld	(16.92)	(33.82)	(287.63)	(33.82)	(284.53)	(656.72)
Additions to Net Pay						
Mileage Reimbursement	21.61	43.22	43.22	43.22	86.45	237.72
Total Additions to Net Pay	21.61	43.22	43.22	43.22	86.45	237.72
Net Pay	225.69	451.40	639.59	451.40	906.92	2,675.00
Employer Taxes and Contributions						
Medicare Company	3.21	6.41	12.82	6.41	16.02	44.87
Social Security Company	13.71	27.41	54.81	27.41	68.51	191.85
Total Employer Taxes and Contributions	16.92	33.82	67.63	33.82	84.53	236.72

See Accountants' Report.

Debt Service Fund

**Travis County M.U.D. No. 2
Debt Service Schedule**

Due Date	Series 2015		Series 2017		Series 2019		Series 2020		Series 2020A		Total	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
3/1/2015	-	-	-	-	-	-	-	-	-	-	-	-
9/1/2015	25,000	43,138	-	-	-	-	-	-	-	-	25,000	43,138
FY 2015	25,000	43,138	-	-	-	-	-	-	-	-	25,000	43,138
3/1/2016	-	51,516	-	-	-	-	-	-	-	-	-	51,516
9/1/2016	25,000	51,516	-	-	-	-	-	-	-	-	25,000	51,516
FY 2016	25,000	103,032	-	-	-	-	-	-	-	-	25,000	103,032
3/1/2017	-	51,266	-	29,910	-	-	-	-	-	-	-	81,176
9/1/2017	80,000	51,266	-	94,453	-	-	-	-	-	-	80,000	145,719
FY 2017	80,000	102,532	-	124,363	-	-	-	-	-	-	80,000	226,895
3/1/2018	-	50,466	-	94,453	-	-	-	-	-	-	-	144,919
9/1/2018	80,000	50,466	100,000	94,453	-	-	-	-	-	-	180,000	144,919
FY 2018	80,000	100,932	100,000	188,906	-	-	-	-	-	-	180,000	289,838
3/1/2019	-	49,666	-	93,453	-	-	-	-	-	-	-	143,119
9/1/2019	85,000	49,666	110,000	93,453	20,000	5,415	-	-	-	-	215,000	148,534
FY 2019	85,000	99,332	110,000	186,906	20,000	5,415	-	-	-	-	215,000	291,653
3/1/2020	-	48,391	-	92,353	-	40,188	-	-	-	-	-	180,932
9/1/2020	90,000	48,391	110,000	92,353	75,000	40,188	10,000	19,146	-	-	285,000	200,078
FY 2020	90,000	96,782	110,000	184,706	75,000	80,375	10,000	19,146	-	-	285,000	381,009
3/1/2021	-	47,041	-	91,116	-	38,594	-	-	-	47,836	-	248,586
9/1/2021	90,000	47,041	110,000	91,116	80,000	38,594	20,000	24,000	45,000	48,103	345,000	248,854
FY 2021	90,000	94,082	110,000	182,231	80,000	77,188	20,000	48,000	45,000	95,939	345,000	497,440
3/1/2022	-	45,691	-	89,878	-	36,894	-	23,800	-	47,372	-	243,635
9/1/2022	200,000	45,691	110,000	89,878	80,000	36,894	250,000	23,800	45,000	47,372	685,000	243,635
FY 2022	200,000	91,382	110,000	179,756	80,000	73,788	250,000	47,600	45,000	94,744	685,000	487,270
3/1/2023	-	42,691	-	88,503	-	35,194	-	21,300	-	46,641	-	234,329
9/1/2023	215,000	42,691	100,000	88,503	85,000	35,194	260,000	21,300	50,000	46,641	710,000	234,329
FY 2023	215,000	85,382	100,000	177,006	85,000	70,388	260,000	42,600	50,000	93,281	710,000	468,657
3/1/2024	-	39,466	-	87,253	-	33,388	-	18,700	-	45,828	-	224,635
9/1/2024	220,000	39,466	105,000	87,253	85,000	33,388	265,000	18,700	50,000	45,828	725,000	224,635
FY 2024	220,000	78,932	105,000	174,506	85,000	66,775	265,000	37,400	50,000	91,656	725,000	449,270
3/1/2025	-	36,166	-	85,547	-	31,581	-	16,050	-	45,016	-	214,360
9/1/2025	230,000	36,166	100,000	85,547	85,000	31,581	275,000	16,050	50,000	45,016	740,000	214,360
FY 2025	230,000	72,332	100,000	171,094	85,000	63,163	275,000	32,100	50,000	90,031	740,000	428,720
3/1/2026	-	32,716	-	83,922	-	29,775	-	13,300	-	44,203	-	203,916
9/1/2026	240,000	32,716	100,000	83,922	90,000	29,775	280,000	13,300	55,000	44,203	765,000	203,916
FY 2026	240,000	65,432	100,000	167,844	90,000	59,550	280,000	26,600	55,000	88,406	765,000	407,832
3/1/2027	-	29,116	-	82,234	-	27,863	-	10,500	-	43,309	-	193,022
9/1/2027	245,000	29,116	110,000	82,234	90,000	27,863	285,000	10,500	55,000	43,309	785,000	193,022
FY 2027	245,000	58,232	110,000	164,469	90,000	55,725	285,000	21,000	55,000	86,619	785,000	386,045
3/1/2028	-	25,441	-	80,378	-	26,063	-	7,650	-	42,416	-	181,947
9/1/2028	250,000	25,441	110,000	80,378	95,000	26,063	295,000	7,650	65,000	42,416	815,000	181,947
FY 2028	250,000	50,882	110,000	160,756	95,000	52,125	295,000	15,300	65,000	84,831	815,000	363,895
3/1/2029	-	21,691	-	78,522	-	24,163	-	4,700	-	42,009	-	171,085
9/1/2029	265,000	21,691	105,000	78,522	95,000	24,163	305,000	4,700	75,000	42,009	845,000	171,085
FY 2029	265,000	43,382	105,000	157,044	95,000	48,325	305,000	9,400	75,000	84,019	845,000	342,170
3/1/2030	-	17,550	-	76,684	-	22,500	-	1,650	-	41,494	-	159,878
9/1/2030	275,000	17,550	255,000	76,684	100,000	22,500	165,000	1,650	105,000	41,494	900,000	159,878
FY 2030	275,000	35,100	255,000	153,369	100,000	45,000	165,000	3,300	105,000	82,988	900,000	319,756
3/1/2031	-	13,081	-	72,222	-	20,750	-	-	-	40,772	-	146,825
9/1/2031	285,000	13,081	455,000	72,222	100,000	20,750	-	-	185,000	40,772	1,025,000	146,825
FY 2031	285,000	26,162	455,000	144,444	100,000	41,500	-	-	185,000	81,544	1,025,000	293,650
3/1/2032	-	8,450	-	64,259	-	19,125	-	-	-	39,384	-	131,219
9/1/2032	120,000	8,450	645,000	64,259	105,000	19,125	-	-	190,000	39,384	1,060,000	131,219
FY 2032	120,000	16,900	645,000	128,519	105,000	38,250	-	-	190,000	78,769	1,060,000	262,438
3/1/2033	-	6,500	-	52,972	-	17,419	-	-	-	37,959	-	114,850
9/1/2033	120,000	6,500	675,000	52,972	105,000	17,419	-	-	195,000	37,959	1,095,000	114,850
FY 2033	120,000	13,000	675,000	105,944	105,000	34,838	-	-	195,000	75,919	1,095,000	229,700
3/1/2034	-	4,550	-	41,159	-	15,713	-	-	-	36,375	-	97,797
9/1/2034	130,000	4,550	695,000	41,159	105,000	15,713	-	-	205,000	36,375	1,135,000	97,797
FY 2034	130,000	9,100	695,000	82,319	105,000	31,425	-	-	205,000	72,750	1,135,000	195,594
3/1/2035	-	2,275	-	28,997	-	14,400	-	-	-	34,709	-	80,381
9/1/2035	130,000	2,275	730,000	28,997	105,000	14,400	-	-	210,000	34,709	1,175,000	80,381
FY 2035	130,000	4,550	730,000	57,994	105,000	28,800	-	-	210,000	69,419	1,175,000	160,763
3/1/2036	-	16,222	-	12,825	-	-	-	-	-	32,872	-	61,919
9/1/2036	-	16,222	895,000	16,222	105,000	12,825	-	-	220,000	32,872	1,220,000	61,919
FY 2036	-	-	895,000	32,444	105,000	25,650	-	-	220,000	65,744	1,220,000	123,838
3/1/2037	-	-	-	11,644	-	-	-	-	-	30,947	-	42,591
9/1/2037	-	-	-	11,644	1,035,000	11,644	-	-	230,000	30,947	1,265,000	42,591
FY 2037	-	-	-	-	1,035,000	23,288	-	-	230,000	61,894	1,265,000	85,181
3/1/2038	-	-	-	16,222	-	12,825	-	-	-	28,791	-	57,838
9/1/2038	-	-	895,000	16,222	105,000	12,825	-	-	1,455,000	28,791	2,455,000	57,838
FY 2038	-	-	895,000	32,444	105,000	25,650	-	-	1,455,000	57,581	2,455,000	115,675
3/1/2039	-	-	-	16,222	-	12,825	-	-	-	15,150	-	44,197
9/1/2039	-	-	895,000	16,222	105,000	12,825	-	-	1,515,000	15,150	2,515,000	44,197
FY 2039	-	-	895,000	32,444	105,000	25,650	-	-	1,515,000	30,300	2,515,000	88,394
Total - All Series	\$ 3,400,000	\$ 1,290,598	\$ 5,620,000	\$ 2,924,620	\$ 2,640,000	\$ 921,565	\$ 2,410,000	\$ 302,446	\$ 5,000,000	\$ 1,486,433	\$ 21,070,000	\$ 7,041,849

Expenditures to be Approved

Travis County MUD 2 - GOF
Director Fees
February 7, 2024

Date	Type	Source Name	Payroll Item	Amount
02/07/2024	Paycheck	Daffney A. Henry	Director Fees	221.00
		Daffney A. Henry	Mileage Reimbursement	22.11
		Daffney A. Henry	Federal Withholding	0.00
		Daffney A. Henry	Social Security Employee	(13.70)
		Daffney A. Henry	Medicare Employee	(3.20)
02/07/2024	Paycheck	Raymond C. Mura	Director Fees	221.00
		Raymond C. Mura	Mileage Reimbursement	22.11
		Raymond C. Mura	Federal Withholding	(55.00)
		Raymond C. Mura	Social Security Employee	(13.70)
		Raymond C. Mura	Medicare Employee	(3.20)
02/07/2024	Paycheck	Sarah Rossing	Director Fees	221.00
		Sarah Rossing	Mileage Reimbursement	22.11
		Sarah Rossing	Federal Withholding	0.00
		Sarah Rossing	Social Security Employee	(13.70)
		Sarah Rossing	Medicare Employee	(3.21)
02/07/2024	Paycheck	Tracy T. Johnson	Director Fees	221.00
		Tracy T. Johnson	Mileage Reimbursement	22.11
		Tracy T. Johnson	Federal Withholding	0.00
		Tracy T. Johnson	Social Security Employee	(13.70)
		Tracy T. Johnson	Medicare Employee	(3.20)
02/07/2024	Paycheck	Wilmer Roberts	Director Fees	221.00
		Wilmer Roberts	Mileage Reimbursement	22.11
		Wilmer Roberts	Federal Withholding	(40.00)
		Wilmer Roberts	Social Security Employee	(13.70)
		Wilmer Roberts	Medicare Employee	(3.20)
TOTAL				1,036.04

ARMBRUST & BROWN, PLLC

ATTORNEYS & COUNSELORS

100 Congress Avenue

Suite 1300

Austin, TX 78701-2744

PHONE: (512) 435-2300

FACSIMILE: (512) 435-2360

Federal Tax I.D. No.: 74-2827166

Billing Summary

TRAVIS COUNTY MUD NO. 2
C/O BOTT & DOUTHITT, P.L.L.C.
P.O. BOX 2445
ROUND ROCK, TX 78680

December 14, 2023
Client: 083410
Matter: 000100

Attention: LISA WALD

For Professional Services Rendered Through November 30, 2023

Account Summary

Invoice #	Matter Name	Previous Balance	Current Invoice	Credits	Total Due
198537	GENERAL	\$8,611.29	\$3,276.33	\$0.00	\$11,887.62

Please return with all remittance for proper credit.

Total due reflects payments received as of the date of this invoice.

Thank you.

Amount of Payment: _____

By/Date Received: DA 12-18-23
By/Date Paid: JW 1/14
Approved for Payment: _____
Bank Account Number: _____
Mailed by/Date: _____
GL#: 6330

ARMBRUST & BROWN, PLLC

ATTORNEYS & COUNSELORS

100 Congress Avenue

Suite 1300

Austin, TX 78701-2744

PHONE: (512) 435-2300

FACSIMILE: (512) 435-2360

Federal Tax I.D. No.: 74-2827166

Billing Summary

TRAVIS COUNTY MUD NO. 2
C/O BOTT & DOUTHITT, P.L.L.C.
P.O. BOX 2445
ROUND ROCK, TX 78680

December 14, 2023

Client: 083410

Matter: 000114

Attention: LISA WALD

For Professional Services Rendered Through November 30, 2023

Account Summary

Invoice #	Matter Name	Previous Balance	Current Invoice	Credits	Total Due
198538	ELECTION EXPENSE	\$52.50	\$35.00	\$52.50	\$35.00

Please return with all remittance for proper credit.

Total due reflects payments received as of the date of this invoice.

Thank you.

Amount of Payment: _____

By/Date Received: 10/12/18/23

By/Date Paid: 11/14

Approved for Payment: _____

Hand Confirmed for: _____

Mailed By/Date: _____

GL#: 6370

ARMBRUST & BROWN, PLLC

ATTORNEYS & COUNSELORS

100 Congress Avenue

Suite 1300

Austin, TX 78701-2744

PHONE: (512) 435-2300

FACSIMILE: (512) 435-2360

Federal Tax I.D. No.: 74-2827166

Billing Summary

TRAVIS COUNTY MUD NO. 2
C/O BOTT & DOUTHITT, P.L.L.C.
P.O. BOX 2445
ROUND ROCK, TX 78680

January 11, 2024
Client: 083410
Matter: 000100

Attention: **LISA WALD**

For Professional Services Rendered Through December 31, 2023

Account Summary

Invoice #	Matter Name	Previous Balance	Current Invoice	Credits	Total Due
199242	GENERAL	\$11,887.62	\$3,757.50	\$8,611.29	\$7,033.83

Please return with all remittance for proper credit.

Total due reflects payments received as of the date of this invoice.

Thank you.

Amount of Payment: _____

By/Date Received: DA 1-12-24

By/Date Posted: 1/20

Approved for Payment: _____

Hand Delivered to: _____

Mailed By/Date: _____

GL#: 6330

Invoice



Date	Invoice #
12/31/2023	14909

Bill To

Travis County MUD No. 2
c/o Bott & Douthitt, PLLC
PO Box 2445
Round Rock, TX 78680

Description	Amount
Monthly Accounting Services (No Meeting in Current Month)	2,850.00
 By/Date Received: <u>12-15-24</u> By/Date Posted: <u>12-16-24</u> Approved for Payment: _____ Hand Delivered to: _____ Mailed By/Date: _____ GL#: <u>6430</u>	
Thank you for your business!	Total \$2,850.00



City of Round Rock
Environmental Services Department
 3400 Sunrise Road
 Round Rock, TX 78665
 Phone (512) 218-5561
 Fax (512) 341-3316
 www.roundrocktexas.gov/waterlab

INVOICE

Bill To Darrell Winslett
 Travis County MUD 2
 2601 Forest Creek Drive
 Round Rock, TX 78665

Invoice No:	218-1123
Invoice Date:	12/8/2023
Payment Due Date:	1/7/2024
Payment Terms:	Net 30 Days
Sampling Period:	11/1/2023-11/30/2023

Purchase Order Number	Public Water System and/or Project Name	Test Category	Quantity	List Price	Category Total
2270241	Travis County MUD 2	Bacteriological Test, PA, Standard Rate	4	\$25	\$100

Amount due for Travis County MUD 2: \$100.00

Please detach payment coupon located on the next page and include it with your payment.

Please remit to:
 City of Round Rock, Environmental Services Laboratory
 3400 Sunrise Road
 Round Rock, TX 78665

SUBTOTAL:	\$100.00
PRIOR CREDIT OR PAYMENTS:	\$0.00
TOTAL AMOUNT DUE:	\$100.00

For billing questions, please contact Anja Thissen at (512) 218-5573

By/Date Received: 12-18-23
 By/Date Issued: 1/14
 Amount of Payment: _____
 Paid To/Issued to: _____
 Method of Used: _____
 GL#: 6150



**City of Round Rock
Environmental Services Department**

3400 Sunrise Road
Round Rock, TX 78665
Phone (512) 218-5561
Fax (512) 341-3316
www.roundrocktexas.gov/waterlab

INVOICE

Bill To Darrell Winslett
Travis County MUD 2
2601 Forest Creek Drive
Round Rock, TX 78665

Invoice No:	218-1223
--------------------	-----------------

Invoice Date: 1/8/2024
Payment Due Date: 2/7/2024
Payment Terms: Net 30 Days
Sampling Period: 12/1/2023-12/31/2023

Purchase Order Number	Public Water System and/or Project Name	Test Category	Quantity	List Price	Category Total
2270241	Travis County MUD 2	Bacteriological Test, PA, Standard Rate	4	\$25	\$100

Amount due for Travis County MUD 2: \$100.00

Please detach payment coupon located on the next page and include it with your payment.

Please remit to:
City of Round Rock, Environmental Services Laboratory
3400 Sunrise Road
Round Rock, TX 78665

SUBTOTAL:	\$100.00
PRIOR CREDIT OR PAYMENTS:	\$0.00
TOTAL AMOUNT DUE:	\$100.00

For billing questions, please contact Anja Thissen at (512) 218-5573

City of Round Rock: DN 1-15-24
 Customer's test: Jan 1/24
 Payment Method: _____
 Payment to: _____
 Mailed By/Date: _____
 GL#: 6150



Invoice 9742

Date: December 18, 2023

2601 Forest Creek Dr.
 Round Rock, TX 78665
 512-246-1400
 www.crossroadsus.com

Bill To:
 Travis County MUD 2
 C/O Bott & Douthitt
 P.O. Box 2445
 Round Rock, TX 78680

	Dec-23
	Operations & Maintenance
DESCRIPTION	AMOUNT
Basic Service	\$ 13,507.24
Water Distribution	\$ 8,102.71
Wastewater Collection	\$ 4,406.27
Inspection Services	\$ -
Taps and Meters	\$ 4,584.73
Total	\$ 30,600.95

Invoice Received: DA 12-18-23 ✓
 Invoice Number: Inv 114
 Approved for Payment: _____
 Invoice Forwarded to: _____
 Invoice Due Date: _____
 Cash: See detail



2601 Forest Creek Dr
Round Rock, TX 78665-1232

Statement #: 9742

Page 1

Statement

Month: DECEMBER 2023
Client: TRAVIS COUNTY MUD 2
Statement Date: 12/18/23

<u>Work Category</u>	<u>Amount</u>
BASIC SERVICE	\$13,507.24
WATER DISTRIBUTION	\$8,102.71
WASTEWATER COLLECTION	\$4,406.27
TAPS AND METERS	\$4,584.73
<hr/> <hr/>	
Total This Statement:	\$30,600.95
<hr/> <hr/>	

Invoice for Basic Service

Crossroads Utility Services

2601 Forest Creek Dr.
Round Rock, TX 78665
Phone: 281-620-3986
Fax:

Client:

TRAVIS COUNTY MUD 2

Billing Cycle:

DECEMBER

Base Operations Fee	\$4,294.00
New Connection Fee/ UMS SET UP FEE 12 @ \$1.00 EA	\$12.00
Operations Services per Connection 1098 @ \$8.38 EA	\$9,201.24
Total BASIC SERVICE	<hr/> \$13,507.24

BILLED - SERVICE ORDER SUMMARY

BILLING CYCLE: DECEMBER 2023

TRAVIS COUNTY MUD 2

S/O #	SVC DATE	COMP	ADDRESS	NOTES	LABOR	EQUIP	MATL	SUBCON	TOTAL
BASIC SERVICE									
407341A	12/14/23	12/14/23		BASIC SERVICE	0.00	0.00	13,507.24	0.00	13,507.24
BASIC SERVICE SUBTOTAL									13,507.24
WATER DISTRIBUTION									
399768A	10/04/23	12/13/23	13829 LONG SHADOW DR	TURNUED WATER ON NEW CUSTOMER	30.00	0.00	0.00	0.00	30.00
399930A	10/05/23	12/13/23	16616 CHRISTINA GARZA DRIVE	TURNUED WATER OFF-FINAL-LOCKED OUT	0.00	0.00	0.00	0.00	0.00
399991A	10/05/23	12/13/23	13525 CIDERWOOD CT	TURNUED WATER ON NEW CUSTOMER	30.00	0.00	0.00	0.00	30.00
400098A	10/06/23	12/13/23	11805 EMERALD SPRINGS LANE	TURNUED WATER ON NEW CUSTOMER	30.00	0.00	0.00	0.00	30.00
400138A	10/06/23	12/13/23	13808 GLENMARK DR	TURNUED WATER ON NEW CUSTOMER	30.00	0.00	0.00	0.00	30.00
400372A	10/09/23	12/13/23	16616 CHRISTINA GARZA DRIVE	TURNUED WATER ON NEW CUSTOMER	30.00	0.00	0.00	0.00	30.00
400376A	10/09/23	12/13/23	11621 GLEN KNOLL DR	TURNUED WATER ON NEW CUSTOMER	30.00	0.00	0.00	0.00	30.00
400415A	10/10/23	12/13/23	11533 SHADY MEADOW WAY	REREADS METER FOUND NO LEAKS SENT EMAIL TO CS WITH FINDINGS.	75.00	45.00	0.00	0.00	120.00
401866A	11/01/23	11/17/23	11616 SHADOW CREEK DR	TURNUED WATER ON NEW CUSTOMER	30.00	0.00	0.00	0.00	30.00
402862A	11/01/23	11/17/23	13608 GLENMARK DR	TURNUED WATER ON NEW CUSTOMER	30.00	0.00	0.00	0.00	30.00
403247A	11/16/23	12/03/23	13809 TERCEL TRACE	TURNUED WATER OFF-ACCOUNT FINAL	0.00	0.00	0.00	0.00	0.00
403266A	11/07/23	12/02/23	13721 SHADOW GLADE PLACE	METER DOES NEED TO BE REPLACED BUT WILL HAPPEN WHEN METER UPGRADES HAPPEN	29.49	15.00	0.00	0.00	44.49
403267A	11/07/23	12/02/23	11709 PINE MIST CT	REPLACED METER UPGRADE - NEED CHANGED OUT WHEN WE UPGRADE METER	14.75	15.00	0.00	0.00	29.75
403268A	11/07/23	12/02/23	11516 GLEN KNOLL DR	WILL REPLACE WHEN METER UPGRADES	14.75	15.00	0.00	0.00	29.75

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BILLED - SERVICE ORDER SUMMARY

BILLING CYCLE: DECEMBER 2023

TRAVIS COUNTY MUD 2

S/O #	SVC DATE	COMP	ADDRESS	NOTES	LABOR	EQUIP	MAT'L	SUBCON	TOTAL
WATER DISTRIBUTION									
				HAPPEN					
403514A	11/08/23	11/20/23	11512 SUNNY CREEK LN	TURNED WATER ON, CHECK THROUGH FAUCET.	30.00	0.00	0.00	0.00	30.00
403521A	11/09/23	11/20/23	17004 JOHN MICHAEL DR	REREAD METER, EMAILED CS LEFT DOOR TAG FOUND NO LEAKS.	29.49	15.00	0.00	0.00	44.49
403551A	11/08/23	11/20/23	13609 GLEN CREEK CT	WATER WAS CLEAR WHEN I CHECKED IT THROUGH FAUCET TRIED TO SPEAK WITH CUSTOMER BUT GOT NO ANSWER.	58.98	30.00	0.00	0.00	88.98
403651A	11/09/23	12/03/23	13617 BULLHORN ACACIA PASS	CHECKED FOR LEAKS --FOUND NO LEAKS LEFT DOOR TAG EMAILED CS	58.98	30.00	0.00	0.00	88.98
403831A	11/10/23	12/03/23	13732 FIELD SPAR DR	TURNED WATER OFF-ACCOUNT FINAL	0.00	0.00	0.00	0.00	0.00
404074A	11/14/23	12/03/23	11704 PILLION PLACE	CHECKED FOR LEAKS --FOUND NO LEAKS - EMAILED CS LEFT DOOR TAG	14.75	15.00	0.00	0.00	29.75
404095A	11/13/23	11/20/23	13732 FIELD SPAR DR	TURNED WATER ON CHECK THROUGH FAUCET.	30.00	0.00	0.00	0.00	30.00
404131A	11/14/23	12/03/23	13608 FIELD STREAM LN	CHECKED FOR LEAKS --FOUND NO LEAKS - LEFT DOOR TAG	14.75	15.00	0.00	0.00	29.75
404150A	11/13/23	11/20/23	13804 SHADOWLAWN TRACE	LEAK WAS CUSTOMER ISSUE . HAD PIN HOLE ON BACKSIDE OF BACKFLOW.	58.98	30.00	0.00	0.00	88.98
404325A	11/15/23	12/03/23	16808 CHRISTINA GARZA DRIVE	CHECKED FOR LEAKS --FOUND NO LEAKS - LEFT DOOR TAG EMAILED CS	14.75	15.00	0.00	0.00	29.75
404354A	11/15/23	12/03/23	IN DISTRICT TCM2	TURNED WATER OFF-DELINQ-LOCKED OUT	450.00	0.00	0.00	0.00	450.00
404355A	11/15/23	12/03/23	IN DISTRICT TCM2	TURNED WATER ON DEL ACCOUNT	150.00	0.00	0.00	0.00	150.00
404566A	11/17/23	12/03/23	13601 BULLHORN ACACIA PASS	TURNED WATER ON NEW CUSTOMER	30.00	0.00	0.00	0.00	30.00

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BILLED - SERVICE ORDER SUMMARY
BILLING CYCLE: DECEMBER 2023
TRAVIS COUNTY MUD 2

S/O #	SVC DATE	COMP	ADDRESS	NOTES	LABOR	EQUIP	MAT'L	SUBCON	TOTAL
WATER DISTRIBUTION									
404578A	11/16/23	12/03/23	13621 FIELDSTREAM LN	TURNED WATER ON DEL ACCOUNT	75.00	0.00	0.00	0.00	75.00
404580A	11/16/23	12/03/23	11600 SHADY MEADOW WAY	TURNED WATER ON DEL ACCOUNT	75.00	0.00	0.00	0.00	75.00
404714A	11/17/23	12/03/23	13704 TERCEL TRACE	TURNED WATER ON DEL ACCOUNT	75.00	0.00	0.00	0.00	75.00
405155A	11/21/23	11/28/23	11613 PRINCE PHILLIP WAY	EXCAVATED & REPAIRED SHORT TAP LEAK. EXCAVATED 5FT DEEP EXPOSED DAMAGE SERVICE LINE UNDER SIDE WALK. SIDE WALK EXPOSED SERVICE LINE, THEN ISOLATED AND REPAIRED WATER LINE.	1,619.43	2,364.00	155.60	0.00	4,139.03
405162A	11/22/23	11/28/23	11613 PRINCE PHILLIP WAY	LANDSCAPED AFTER WATER MAIN REPAIR. BACK FILLED AND CLEANED AREA, COMPACT DIRT GOOD, THEN REMOVED BAD SPOIL AND CLEANED WORK SITE.	570.69	888.00	218.67✓	0.00	1,677.36
405791A	11/29/23	12/05/23	13701 LONG SHADOW DR	CUSTOMER ISSUE WATER LEAK WAS AT CUSTOMER SHUT-OFF TURNED OFF CUSTOMER REQUESTED THAT I TURNED OFF WATER.	103.23	45.00	0.00	0.00	148.23
405854A	12/01/23	12/06/23	13604 BULLHORN ACACIA PASS	TURNED WATER OFF-CHECKED THROUGH FAUCET.	0.00	0.00	0.00	0.00	0.00
405860A	12/01/23	12/06/23	13532 CIDERWOOD COURT	READ:463.080 TURNED WATER ON. CHECKED THROUGH FAUCET.	30.00	0.00	0.00	0.00	30.00
406265A	12/06/23	12/07/23	11608 ARCHERY COURT	NO ISSUE FOUND, CLEARED GLASS.	20.76	15.00	0.00	0.00	35.76
406268A	12/06/23	12/07/23	13704 TERCEL TRACE	NO ISSUE FOUND, CLEANED GLASS AND REMOVED DIRT FROM METER BOX.	20.76	15.00	0.00	0.00	35.76
406269A	12/06/23	12/07/23	13600 GLENMARK DR	REPLACED METER-NOT REGISTERING. EP#01446285	65.00	0.00	0.00	0.00	65.00

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BILLED - SERVICE ORDER SUMMARY

BILLING CYCLE: DECEMBER 2023

TRAVIS COUNTY MUD 2

S/O #	SVC DATE	COMP	ADDRESS	NOTES	LABOR	EQUIP	MAT'L	SUBCON	TOTAL
WATER DISTRIBUTION									
406291A	12/06/23	12/07/23	13821 FIELDSTREAM LN	REPLACED METER. EP#01452628.	65.00	0.00	0.00	0.00	65.00
406294A	12/06/23	12/07/23	13829 FIELD STREAM LN	NO ISSUE FOUND. METER BOX BURRIED. DUG UP BOX/METER.	31.14	30.00	0.00	0.00	61.14
406300A	12/06/23	12/07/23	13616 TERCEL TRACE	NO ISSUE FOUND. HOME HAS FOR SALE SIGN OUT. POSSIBLY VACANT.	20.76	15.00	0.00	0.00	35.76
406947A	12/12/23	12/13/23	11501 SHADY MEADOW WAY	TURNED WATER ON. CHECK THROUGH FAUCET.	30.00	0.00	0.00	0.00	30.00
WATER DISTRIBUTION SUBTOTAL									8,102.71
WASTEWATER COLLECTION									
403849A	11/09/23	11/30/23	11513 SHADY MEADOW WAY	EXCAVATED & REPAIRED SANITARY LINE. SEWER WAS BROKEN AT WYE. REPLACED ALL BROKEN PARTS WITH A NEW ONE. LITTLE BIT OF LANDSCAPE.	771.25	903.00	459.45 ✓	0.00	2,133.70
406095A	12/01/23	12/07/23	11616 PRINCE PHILLIP WAY	CONCRETE WORK COMPLETED. WE CAME OUT TO PREP FOR CONCRETE AND PUT DOWN 15 BAGS OF CONCRETE AND CLEAN UP.	969.59	1,136.00	166.98 ✓	0.00	2,272.57
WASTEWATER COLLECTION SUBTOTAL									4,406.27
TAPS AND METERS									
404871A	11/20/23	12/13/23	IN DISTRICT TCM2	PURCHASED METERS- (12) 5/8" ALLEGRO ELECTRONIC METERS	80.00	0.00	4,504.73 ✓	0.00	4,584.73
TAPS AND METERS SUBTOTAL									4,584.73

BILLED - SERVICE ORDER SUMMARY

BILLING CYCLE: DECEMBER 2023

LABOR/EQUIPMENT/MATERIAL/SUBCON TOTALS	5,937.28	5,651.00	19,012.67	0.00
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GRAND TOTAL	30,600.95
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Invoice 9818

Date: January 18, 2024

2601 Forest Creek Dr.
 Round Rock, TX 78665
 512-246-1400
 www.crossroadsus.com

Bill To:

Travis County MUD 2
 C/O Bott & Douthitt
 P.O. Box 2445
 Round Rock, TX 78680

		Jan-24
		Operations & Maintenance
DESCRIPTION	AMOUNT	
Basic Service	\$	13,502.24
Water Distribution	\$	5,847.72
Wastewater Collection	\$	120.00
Inspection Services	\$	100.00
Taps and Meters	\$	2,372.37
Total	\$	21,942.33

By/Date Received: Jan 18
 By/Date Posted: Jan 18
 Approved for Payment: _____
 Hand Delivered to: _____
 Mailed By/Date: _____
 GL#: See detail



Crossroads

utility services

2601 Forest Creek Dr
Round Rock, TX 78665-1232

Statement #: 9818

Page 1

Statement

Month: JANUARY 2024
Client: TRAVIS COUNTY MUD 2
Statement Date: 01/18/24

<u>Work Category</u>	<u>Amount</u>
BASIC SERVICE	\$13,502.24
WATER DISTRIBUTION	\$5,847.72
WASTEWATER COLLECTION	\$120.00
TAPS AND METERS	\$2,372.37
INSPECTION SERVICES	\$100.00
<hr/> <hr/>	
Total This Statement:	\$21,942.33
<hr/> <hr/>	

Invoice for Basic Service

Crossroads Utility Services

2601 Forest Creek Dr.
Round Rock, TX 78665
Phone: 281-620-3986
Fax:

Client:

TRAVIS COUNTY MUD 2

Billing Cycle:

JANUARY

Base Operations Fee	\$4,294.00
New Connection Fee/ UMS SET UP FEE 7 @ \$1.00 EA	\$7.00
Operations Services per Connection 1098 @ \$8.38 EA	\$9,201.24
Total BASIC SERVICE	<hr/> \$13,502.24

BILLED - SERVICE ORDER SUMMARY
BILLING CYCLE: JANUARY 2024
TRAVIS COUNTY MUD 2

S/O #	SVC DATE	COMP	ADDRESS	NOTES	LABOR	EQUIP	MAT'L	SUBCON	TOTAL
BASIC SERVICE									
410292A	01/17/24	01/17/24		BASIC SERVICE	0.00	0.00	13,502.24	0.00	13,502.24
BASIC SERVICE SUBTOTAL									13,502.24
WATER DISTRIBUTION									
404775A	11/20/23	01/08/24	13809 TERCEL TRACE	TURNED WATER ON NEW CUSTOMER	30.00	0.00	0.00	0.00	30.00
404808A	11/20/23	01/08/24	11620 PRINCE PHILLIP WAY	MAINT NEEDED FOR REPAIR - POSSIBLE WATER LEAK UNDER SIDE WALK NOTIFIED CS AND SENT EMAIL WITH PICTURES AND POSSIBLE FINDINGS.	75.00	45.00	0.00	0.00	120.00
405142A	11/22/23	12/17/23	13717 FIELD SPAR DR	TURNED WATER ON NEW CUSTOMER	30.00	0.00	0.00	0.00	30.00
405780A	12/03/23	01/04/24	IN DISTRICT TCM2	REREAD PER COMMERCIAL REPORT	0.00	0.00	0.00	0.00	0.00
405960A	12/04/23	12/28/23	13604 BULLHORN ACACIA PASS	TURNED WATER ON NEW CUSTOMER	30.00	0.00	0.00	0.00	30.00
406267A	12/08/23	12/28/23	12009 VOELKER REINHARDT	REPLACED METER-NOT REGISTERING	65.00	0.00	46.36	0.00	111.36
406310A	12/07/23	12/28/23	13705 SHADY RIDGE LN	REPLACED METER-NOT REGISTERING	65.00	0.00	0.00	0.00	65.00
406330A	12/07/23	12/28/23	11608 SHADOW CREEK DR	NO ISSUE FOUND - METER BURIED - REMOVED DIRT/DEBRIS FROM METER BOX	50.00	45.00	0.00	0.00	95.00
406361A	12/06/23	12/28/23	11817 VOELKER REINHARDT	TURNED WATER ON NEW CUSTOMER	30.00	0.00	0.00	0.00	30.00
406415A	12/06/23	12/28/23	11516 OWLING WAY	FLUSHED FLUSHING VALVE - CK HOUSE WATER WAS CLEAR - FLUSHED HYDRANTS IN AREA TO CLEAR UP WATER EVEN MORE EMAILED MANAGER OF FINDINGS BEFORE FLUSHING AND AFTER FLUSHING	75.00	45.00	0.00	0.00	120.00
406863A	12/11/23	12/28/23	11605 FALCON TRAIL	POSSIBLE TAP LINE LEAK - LEAK BELOW	50.00	45.00	0.00	0.00	95.00

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BILLED - SERVICE ORDER SUMMARY

BILLING CYCLE: JANUARY 2024

TRAVIS COUNTY MUD 2

S/O #	SVC DATE	COMP	ADDRESS	NOTES	LABOR	EQUIP	MAT'L	SUBCON	TOTAL
WATER DISTRIBUTION									
				ANGLE STOP - SENT TO MAINT					
406994A	12/12/23	12/18/23	11605 FALCON TRAIL	REPAIRED METER LEAK W/WASHERS. ACTIVE SERVICE LINE LEAK. HYDRO VACCED HOLE AND EXPOSED POLY SERVICE LINE. BREAK WAS PINHOLE NEAR WYE. SHUT OFF WATER AND RAN ALL NEW POLY FROM WYE TO THE ANGLE STOP.	897.00	1,180.00	174.22	0.00	2,251.22
407606A	12/18/23	12/21/23	IN DISTRICT TCM2	CONCRETE WORK COMPLETED. CAME OUT TO LOWER VALVE STACK, CUT OUT AND PUT DOWN 4 BAGS OF CONCRETE, THEN CLEANED UP. INTERSECTION OF GLEN CREEK AND PRINCE PHILLIP.	1,028.00	584.00	42.14	0.00	1,654.14
407810A	01/02/24	01/14/24	14001 ARBOR HILL COVE	TURNT WATER ON NEW CUSTOMER	30.00	0.00	0.00	0.00	30.00
407843A	12/16/23	01/09/24	11509 SUNNY CREEK LN	WATER LEAK CALL. SPOKE WITH CALLER. LEAK IS AT NEIGHBORS HOUSE AND THEY ARE OUT OF TOWN. DISPATCHED AN OPERATOR TO INVESTIGATE.	97.50	0.00	0.00	0.00	97.50
407906A	12/20/23	12/29/23	13704 TERCEL TRACE	READ:139.406 TURNT WATER ON NEW CUSTOMER. CHECK THROUGH FAUCET.	30.00	0.00	0.00	0.00	30.00
408333A	12/22/23	01/09/24	14000 SHADOWGLEN BLVD IRRG	SPRINKLER SYSTEM LEAK - SAW WATER SHOTTING 40FT IN AIR INSPECTED AND FOUND IRRIGATION VALVE - PARTIALLY OPEN - CLOSED VALVE STOPPED LEAK AND REPORTED BOX WAS FLOODED DUE TO STORM - COULDN'T ACCESS READ	87.00	45.00	0.00	0.00	132.00
408340A	12/24/23	12/29/23	IN DISTRICT TCM2	INSPECTED HYDRANT. THE HYDRANT HAD BEEN HIT AND WAS LAYING ON THE	87.00	45.00	0.00	0.00	132.00

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BILLED - SERVICE ORDER SUMMARY

BILLING CYCLE: JANUARY 2024

TRAVIS COUNTY MUD 2

S/O #	SVC DATE	COMP	ADDRESS	NOTES	LABOR	EQUIP	MAT'L	SUBCON	TOTAL
WATER DISTRIBUTION									
				GROUND. CHECKED FOR LEAKS-ALL GOOD. WILL SENT TO MAINTENANCE-PICK UP HYDRANT.					
408369A	12/24/23	01/02/24	IN DISTRICT TCM2	HYDRANT HIT BY CAR WHILE TYLER WAS OUT DOING SAMPLES, FOUND A HYDRANT HIT BY CAR LAYING THERE. LOADED UP HYDRANT AND NOTIFIED OUR GUYS TO REPAIR THIS WEEK. NO LEAKS.	97.50	0.00	0.00	0.00	97.50 <i>u 130</i>
408526A	12/29/23	01/03/24	13328 CRAVEN LANE	TURNED WATER OFF-CHECK THROUGH FAUCET. HAD TO CLEAN OUT METER BOX.	0.00	0.00	0.00	0.00	0.00
408715A	01/08/24	01/15/24	IN DISTRICT TCM2	MET WITH FMS AND TOOK THEM AROUND TO TEST IRRIGATION METERS IN DISTRICT.	225.00	135.00	0.00	0.00	360.00
408801A	01/02/24	01/14/24	16905 CHRISTINA GARZA DR	TURNED WATER ON NEW CUSTOMER	30.00	0.00	0.00	0.00	30.00
408987A	01/03/24	01/14/24	13328 CRAVEN LANE	TURNED WATER ON NEW CUSTOMER	30.00	0.00	0.00	0.00	30.00
409059A	01/03/24	01/14/24	13716 SUGAR BUSH PATH	CUSTOMER PROBLEM - PLUMBER WAS ONSITE TOOK PICTURES AND EMAILED CS	75.00	45.00	0.00	0.00	120.00
409316A	01/05/24	01/15/24	13716 SHADOWLAWN TRACE	WATER LEAK WAS ON CUSTOMER SIDE. REREAD METER. EMAILED CS.	112.00	45.00	0.00	0.00	157.00
WATER DISTRIBUTION SUBTOTAL									5,847.72
WASTEWATER COLLECTION									
408769A	12/29/23	01/03/24	13712 FIELD SPAR DR	COULD NOT FIND ANY VISIBLE ISSUES WITH SEWER LINE. WILL NEED MAINTENANCE TO CUT LINE. EMAILED	75.00	45.00	0.00	0.00	120.00 <i>u 230</i>

BILLED - SERVICE ORDER SUMMARY

BILLING CYCLE: JANUARY 2024

TRAVIS COUNTY MUD 2

S/O #	SVC DATE	COMP	ADDRESS	NOTES	LABOR	EQUIP	MAT'L	SUBCON	TOTAL
WASTEWATER COLLECTION									
				CUSTOMER SERVICE.					
WASTEWATER COLLECTION SUBTOTAL									120.00
TAPS AND METERS									
407856A	12/19/23	01/08/24	IN DISTRICT TCM2	PURCHASED SUPPLIES- (6) 5/8" ALLEGRO MASTER METERS FOR INSTALLATION.	120.00	0.00	2,252.37	0.00	2,372.37
TAPS AND METERS SUBTOTAL									2,372.37
INSPECTION SERVICES									
409666A	01/10/24	01/15/24	16913 CHRISTINA GARZA DRIVE	REINSPECTION WATER/SEWER PASSED. METER INSTALLED.	100.00	0.00	0.00	0.00	100.00
INSPECTION SERVICES SUBTOTAL									100.00
LABOR/EQUIPMENT/MATERIAL/SUBCON TOTALS					3,621.00	2,304.00	16,017.33	0.00	
GRAND TOTAL									21,942.33

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McCALL GIBSON SWEDLUND BARFOOT PLLC
Certified Public Accountants

13100 Wortham Center Drive
Suite 235
Houston, Texas 77065-5610
(713) 462-0341
Fax (713) 462-2708

PO Box 29584
Austin, TX 78755-5126
(512) 610-2209
www.mgsbpllc.com
E-Mail: mgsb@mgsbpllc.com

January 19, 2024

Travis County Municipal
Utility District No. 2
c/o Bott & Douthitt
P. O. Box 2445
Round Rock, TX 78680

Client Number: 760-02

Audit of Travis County Municipal Utility District No. 2 as of and for the year September 30, 2023.	
Interim Billing	<u>\$ 12,000.00</u>

Please remit to:
13100 Wortham Center Dr., Suite 235, Houston, TX 77065

Member of
American Institute of Certified Public Accountants
Texas Society of Certified Public Accountants

By/Date Received: Jan 11/19
By/Date Posted: Jan 12/20
Approved for Payment: _____
Hand Delivered to: _____
Mailed By/Date: _____
GL#: 6340

Public Finance Group LLC

500 West 2nd Street, Suite 1900
 Austin, Texas 78701
 (512) 922-5501

Invoice No. TR-2023TC2

Deal No.

INVOICE

Name:	Travis County Municipal Utility District No. 2			Date:	November 14, 2023
	c/o Bott & Douthitt PLLC				
Address:	PO Box 2445				
City:	Round Rock	State:	TX	Zip:	78680
Phone:	(512) 733-0700			Banker:	Cheryl Allen

Description	Total
For Financial Advisory services rendered in connection with the District's 2023 Tax Rate recommendation. Includes preparation, review, presentation to the Board of Directors and coordination with District's consultants regarding Effective Tax Rate Calculation and Operating Budget. Includes coordination with Tax Assessor Office.	\$ 2,030.00
For Financial Advisory services rendered in connection with the District's annual filing of continuing disclosure requirements with the Municipal Securities Rulemaking Board as required by SEC Rule 15c2-12.	250.00
Voter Approval Tax Calculation for the Tax Office to comply with Section 49.23603, Water Code (Section 106 of SB2)	170.00
Discussion and review of District Classification related to Section 49.23603, Water Code (SB2)	60.00
Copies, Faxes, Shipping, Postage, Courier Services & Misc.	80.00
Total	\$ 2,590.00

By/Date Received: lu 12/1

By/Date Posted: lu 12/1

Please return the enclosed copy with payment. Thank You.

Approved for Payment: _____

Hand Delivered to: _____

Mailed By/Date: _____

GL#: GF 6490 = 612.77

DSF 1173 = 833.38

SF 1178 = 1143.85



BILL TO:
 TRAVIS CO M.U.D. #2
 c/o BOTT & DOUTHITT, P.L.L.C.
 PO BOX 2445
 ROUND ROCK, TX 78680-2445

INVOICE NO 27512
 INVOICE DATE Jan 1, 2024

CUSTOMER ID	PURCHASE ORDER	PAYMENT TERMS	SALES REP
TRAVIS		Net 30 Days	

DESCRIPTION	AMOUNT
JANUARY 2024 ~ LANDSCAPE MAINTENANCE OF DRAINAGE CHANNEL (PER AGREEMENT EFFECTIVE JUNE 7, 2023)	850.00
DATE PAID: 10-1-24 DATE PAID: 10-1-24 SALES TAX: _____ TOTAL PAID: _____ BALANCE: _____ CASH: 240	

Irrigation in Texas is regulated by the Texas Commission on Environmental Quality (TCEQ) (MC-178), P.O. Box 13087, Austin, Texas 78711-3087. TCEQ's web site is: www.tceq.state.tx.us

IRRIGATOR INFORMATION: Charles Mowen, License No. LI0006383

SUBTOTAL	850.00
Sales Tax	
TOTAL	\$850.00

Phone (512) 472-0207, Fax (512) 472-0229
www.texascapes.com

13740 Research Blvd., Suite J-7
 Austin, Texas 78750

Founded With Integrity. A Proud Texas Corporation Since 1985



BILL TO:
 TRAVIS CO M.U.D. #2
 c/o BOTT & DOUTHITT, P.L.L.C.
 PO BOX 2445
 ROUND ROCK, TX 78680-2445

INVOICE NO 27539
 INVOICE DATE Feb 1, 2024

CUSTOMER ID	PURCHASE ORDER	PAYMENT TERMS	SALES REP
TRAVIS		Net 30 Days	

DESCRIPTION	AMOUNT
FEBRUARY 2024 ~ LANDSCAPE MAINTENANCE OF DRAINAGE CHANNEL (PER AGREEMENT EFFECTIVE JUNE 7, 2023)	850.00
By/Date Received: <u>lv 1/31</u> By/Date Posted: <u>lv 1/31</u> Approved for Payment: _____ Hand Delivered to: _____ Mailed By/Date: _____ GL#: <u>6240</u>	

Irrigation in Texas is regulated by the Texas Commission on Environmental Quality (TCEQ) (MC-178), P.O. Box 13087, Austin, Texas 78711-3087. TCEQ's web site is: www.tceq.state.tx.us

IRRIGATOR INFORMATION: Charles Mowen, License No. LI0006383

SUBTOTAL	850.00
Sales Tax	
TOTAL	\$850.00

Phone (512) 472-0207, Fax (512) 472-0229
www.texascapes.com

13740 Research Blvd., Suite J-7
 Austin, Texas 78750

Founded With Integrity. A Proud Texas Corporation Since 1985

Wire Transfers to be Approved

SCHROEDER ENGINEERING COMPANY

Texas Board of Professional Engineers Firm Registration # F-5803

1015 Bee Cave Woods, Suite 203

Austin, Texas 78746

Phone (512) 469-7990 Fax (512) 347-0998

January 4, 2024

Travis County MUD No. 2
c/o Bott & Douthitt, PLLC
P. O. Box 2445
Round Rock, Texas 78680

Attention: Allen Douthitt

INVOICE

DISTRICT ENGINEER SERVICES FOR DECEMBER, 2023

Administration and Attendance at Meetings; Plans Review
and Contract Award; Drainage; District Inspection; Invoice
Review

3.0 hours @ \$250.00 \$ 750.00

Construction Observation and Review of Pay Estimates

0.0 hour @ \$250.00 000.00

Clerical

2.0 hours @ \$ 125.00 250.00

Expenses

20 miles @ \$0.655 13.10

TOTAL DUE THIS INVOICE \$ 1,013.10

By/Date Received: 01-5-24
By/Date Posted: Jan 1/14
Approved for Payment: _____
Hand Delivered to: _____
Mailed By/Date: _____
GL#: 6350

**Wilbarger Creek M.U.D. No. 2
Master District - Allocation Worksheet
FYE: September 30, 2023**

As Of: 9/30/2023	Travis County MUD No. 2	Cottonwood Creek MUD No. 1	Wilbarger Creek MUD No. 1	Wilbarger Creek MUD No. 2	Total
Volume-Related Costs:					
(Allocation Methodology - Water gallons billed in 000's) ⁽¹⁾					
	103,399	91,124	91,530	-	286,053
	36.1%	31.9%	32.0%	-	100%
Water -					
Water purchases	\$ 2,677,553.61	\$ 967,850.41	\$ 852,950.62	\$ 856,752.58	\$ -
					\$ 2,677,553.61
(Allocation Methodology - Sewer gallons billed in 000's) ⁽¹⁾					
	56,276	65,226	58,369	-	179,870
	31.3%	36.3%	32.4%	-	100%
Wastewater -					
Utilities	95,830.28	29,982.19	34,750.53	31,097.56	-
Sludge removal	493,878.39	154,518.52	179,093.04	160,266.83	-
Chemicals	67,682.83	21,175.76	24,543.54	21,963.53	-
					95,830.28
					493,878.39
					67,682.83
All Other Costs:					
(Allocation Methodology - Reserved Water LUE's) ⁽²⁾					
	1,164.00	1,668.00	1,294.00	-	4,126.00
	28.2%	40.4%	31.4%	0.0%	100%
Water -					
Operations/management	14,709.84	4,149.84	5,946.68	4,613.31	-
Repairs/maintenance	13,021.92	3,673.66	5,264.31	4,083.95	-
Mowing	11,120.00	3,137.10	4,495.43	3,487.46	-
Utilities	884.65	249.57	357.63	277.44	-
Annual Wholesale Fee	185,348.88	52,289.41	74,930.18	58,129.29	-
					14,709.84
					13,021.92
					11,120.00
					884.65
					185,348.88
(Allocation Methodology - Reserved Wastewater LUE's) ⁽²⁾					
	1,164.00	1,654.00	1,278.00	-	4,078.00
	28.2%	40.6%	31.3%	0.0%	100%
Wastewater -					
Operations/management	158,009.99	44,403.98	64,087.43	49,518.58	-
Repairs/maintenance	225,747.23	63,439.51	91,561.04	70,746.68	-
Permit/Penalty fees	4,918.03	1,382.07	1,994.71	1,541.26	-
Lab fees	37,558.22	10,554.62	15,233.28	11,770.33	-
Maintenance Contracts	14,185.00	3,986.27	5,753.31	4,445.42	-
Mowing	3,750.00	1,053.83	1,520.97	1,175.21	-
Wholesal W/W Service	689,324.10	193,713.93	279,583.63	216,026.53	-
Capital Outlay	-	-	-	-	-
					158,009.99
					225,747.23
					4,918.03
					37,558.22
					14,185.00
					3,750.00
					689,324.10
					-
(Allocation Methodology - Reserved Water LUE's) ⁽²⁾					
	1,164.00	1,668.00	1,294.00	-	4,126.00
	28.2%	40.4%	31.4%	0.0%	100%
Administrative -					
Director fees, including PR taxes	9,031.26	2,547.84	3,651.03	2,832.39	-
Director reimbursements	2,713.66	765.56	1,097.04	851.06	-
Legal fees	74,927.24	21,137.98	30,290.51	23,498.75	-
Engineering fees	140,692.10	39,691.13	56,876.98	44,123.99	-
Audit fees	7,000.00	1,974.79	2,829.86	2,195.35	-
Accounting fees	39,600.00	11,171.69	16,008.92	12,419.39	-
Insurance	21,767.84	6,141.00	8,799.99	6,826.85	-
Other Consultants	-	-	-	-	-
Operations & Management	11,248.80	3,173.44	4,547.50	3,527.86	-
Miscellaneous	942.18	265.80	380.89	295.49	-
					9,031.26
					2,713.66
					74,927.24
					140,692.10
					7,000.00
					39,600.00
					21,767.84
					-
					11,248.80
					942.18
Subtotal	5,001,446.05				
(Allocation Methodology - Reserved Water LUE's) ⁽²⁾					
	1,164.00	1,668.00	1,294.00	-	4,126.00
	28.2%	40.4%	31.4%	0.0%	100%
Less: Rate Stabilization Income	(336,699.00)	(94,987.31)	(136,115.83)	(105,595.86)	-
Less: Interest income	(67,789.07)	(19,124.21)	(27,404.79)	(21,260.07)	-
Less: Miscellaneous income	-	-	-	-	-
Net Master District expenditures	\$ 4,596,957.98	\$ 1,528,318.39	\$ 1,603,028.42	\$ 1,465,611.17	\$ -
					4,596,957.98
Recap of Billings to Participant Districts:					
October, 2022	106,464.15	98,034.38	85,467.59	-	289,966.12
November, 2022	101,184.27	92,735.08	84,226.86	-	278,146.21
December, 2022	105,044.40	115,972.70	99,376.38	-	320,393.48
January, 2023	109,167.91	137,048.55	114,679.02	-	360,895.48
February, 2023	83,786.23	100,232.39	97,043.09	-	281,061.71
March, 2023	243,128.89	240,786.24	221,630.63	-	705,545.76
April, 2023	120,235.97	134,256.10	118,967.08	-	373,459.15
May, 2023	114,050.00	126,153.84	113,781.52	-	353,985.36
June, 2023	100,010.46	112,485.30	100,213.25	-	312,709.01
July, 2023	217,756.91	204,739.19	188,720.78	-	611,216.88
August, 2023	102,985.92	99,105.81	104,125.61	-	306,217.34
September, 2023	108,051.29	118,382.44	119,210.32	-	345,644.05
September, 2023 - adjusted	16,451.99	23,096.40	18,169.04	-	57,717.43
Net Billings to Participant Districts	\$ 1,528,318.39	\$ 1,603,028.42	\$ 1,465,611.17	\$ -	\$ 4,596,957.98

⁽¹⁾ Source: Amended and Restated Contract for Financing and Operation of Regional Waste Collection, Treatment and Disposal Facilities; Regional Water Supply and Delivery Facilities and Regional Drainage, Including Water Quality, Facilities.

⁽²⁾ Source: Resolution Regarding Interim Allocation of Water Supply and Wastewater Treatment Capacity dated November 3, 2008.

**Wilbarger Creek M.U.D. No. 2
Master District - Allocation Worksheet
FYE: September 30, 2024**

As Of: 11/30/2023	Travis County MUD No. 2	Cottonwood Creek MUD No. 1	Wilbarger Creek MUD No. 1	Wilbarger Creek MUD No. 2	Total
Volume-Related Costs:					
(Allocation Methodology - Water gallons billed in 000's)⁽¹⁾					
	16,464	17,205	18,143	-	51,812
	31.8%	33.2%	35.0%	-	100%
Water -					
Water purchases	\$ 407,731.18	\$ 129,562.38	\$ 135,393.63	\$ 142,775.16	\$ -
					\$ 407,731.18
(Allocation Methodology - Sewer gallons billed in 000's)⁽¹⁾					
	9,541	11,944	10,950	-	32,434
	29.4%	36.6%	33.8%	-	100%
Wastewater -					
Utilities	32,599.49	9,589.75	12,004.47	11,005.28	-
Sludge removal	37,556.63	11,047.98	13,829.89	12,678.76	-
Chemicals	46,154.65	13,577.25	16,996.03	15,581.37	-
					32,599.49
					37,556.63
					46,154.65
All Other Costs:					
(Allocation Methodology - Reserved Water LUE's)⁽¹⁾					
	1,122.00	1,647.00	1,132.00	-	3,901.00
	28.8%	42.2%	29.0%	0.0%	100%
Water -					
Operations/management	2,717.24	781.53	1,147.22	788.49	-
Repairs/maintenance	4,533.11	1,303.81	1,913.88	1,315.43	-
Mowing	2,584.00	743.21	1,090.96	749.83	-
Utilities	116.79	33.59	49.31	33.89	-
Annual Wholesale Fee	43,586.00	12,536.14	18,401.98	12,647.87	-
					2,717.24
					4,533.11
					2,584.00
					116.79
					43,586.00
(Allocation Methodology - Reserved Wastewater LUE's)⁽¹⁾					
	1,104.00	1,633.00	1,116.00	-	3,853.00
	28.7%	42.4%	29.0%	0.0%	100%
Wastewater -					
Operations/management	27,568.25	7,899.13	11,684.13	7,984.99	-
Repairs/maintenance	44,005.07	12,608.77	18,650.47	12,745.82	-
Permit/Penalty fees	4,229.53	1,211.89	1,792.58	1,225.06	-
Lab fees	7,067.01	2,024.91	2,995.18	2,046.92	-
Mowing	750.00	214.90	317.87	217.23	-
Wholesal W/W Service	-	-	-	-	-
					27,568.25
					44,005.07
					4,229.53
					7,067.01
					750.00
					-
(Allocation Methodology - Reserved Water LUE's)⁽¹⁾					
	1,122.00	1,647.00	1,132.00	-	3,901.00
	28.8%	42.2%	29.0%	0.0%	100%
Administrative -					
Director fees, including PR taxes	2,154.24	619.60	909.52	625.12	-
Director reimbursements	518.76	149.21	219.02	150.53	-
Legal fees	11,409.01	3,281.44	4,816.88	3,310.69	-
Engineering fees	21,324.90	6,133.44	9,003.36	6,188.10	-
Accounting fees	7,950.00	2,286.57	3,356.49	2,306.95	-
Operations & Mangement	2,077.91	597.65	877.29	602.97	-
Miscellaneous	647.70	186.29	273.46	187.95	-
					2,154.24
					518.76
					11,409.01
					21,324.90
					7,950.00
					2,077.91
					647.70
Subtotal	707,281.47				
(Allocation Methodology - Reserved Water LUE's)⁽¹⁾					
	1,122.00	1,647.00	1,132.00	-	3,901.00
	28.8%	42.2%	29.0%	0.0%	100%
Less: Rate Stabilization Income	(7,600.00)	(2,185.90)	(3,208.72)	(2,205.38)	-
Less: Interest income	(14,583.64)	(4,194.53)	(6,157.20)	(4,231.91)	-
Less: Miscellaneous income	-	-	-	-	-
Net Master District expenditures	\$ 685,097.83	\$ 210,008.99	\$ 246,357.70	\$ 228,731.13	\$ -
Recap of Billings to Participant Districts:					
October 2023 Received:	101,327.77	114,733.38	107,874.54	-	323,935.69
November, 2023	108,681.22	131,624.32	120,856.59	-	361,162.14
December 2023	-	-	-	-	-
January, 2024	-	-	-	-	-
February, 2024	-	-	-	-	-
March, 2024	-	-	-	-	-
April, 2024	-	-	-	-	-
May, 2024	-	-	-	-	-
June, 2024	-	-	-	-	-
July, 2024	-	-	-	-	-
August, 2024	-	-	-	-	-
September, 2024	-	-	-	-	-
September, 2024 - adjusted	-	-	-	-	-
Net Billings to Participant Districts	\$ 210,008.99	\$ 246,357.70	\$ 228,731.13	\$ -	\$ 685,097.83

⁽¹⁾ Source: Amended and Restated Contract for Financing and Operation of Regional Waste Collection, Treatment and Disposal Facilities; Regional Water Supply and Delivery Facilities and Regional Drainage, Including Water Quality, Facilities.

⁽²⁾ Source: Resolution Regarding Interim Allocation of Water Supply and Wastewater Treatment Capacity dated November 3, 2008.

Expenditures – Bookkeeper’s Account



PO Box 387
Manor, TX 78653

AUTOALL FOR AADC 786 20 AADC 142045AA29-A-1
5349 1 AB 0.534



TRAVIS COUNTY MUD #2
BOOKKEEPING
PO BOX 2445
ROUND ROCK TX 78680-2445



Contact us with any questions at: (512) 272-5555
For After-Hour Emergencies Please Call (512) 703-8587

YOUR MONTHLY USAGE

SPECIAL MESSAGE

*** The City of Manor water/wastewater rates are increasing in January of 2024 based on city ordinance #725. Credit card fees will also be increasing to \$3.00 effective January 2024.*** Link to new rates/ordinance https://www.cityofmanor.org/page/pw_rates_water_wastewater

Account Statement

ACCOUNT INFORMATION

ACCOUNT: 01-0998-00
CYCLE: 01
SERVICE ADDRESS: 900005 CROSSROADS
LAST PAYMENT: 11/17/23 -20,709.95
SERVICE PERIOD: 10/15/23 TO 11/15/23
BILLING DATE: 11/29/23
DUE DATE: 12/15/23

OTHER CHARGES

Description	Charge	Tax	Amount
GARBAGE	19,131.59	1,578.36	20,709.95

AMOUNT DUE

BALANCE FORWARD 0.00
TOTAL DUE IF PAID BY 12/15/23 20,709.95
TOTAL DUE IF PAID AFTER 12/15/23 20,709.95

By/Date Received: 10/12/23
By/Date Posted: 12/13/23
Approved for Payment: [Signature]
Hand Delivered to: _____
Mailed By/Date: 12/15
GL#: 6410

TRAVIS CENTRAL APPRAISAL DISTRICT

850 E. Anderson Lane
 P.O. Box 149012
 Austin, TX 78714

Invoice	Invoice Date	Invoice Number
	12/1/2023	8368

Jurisdiction ID: 70

Travis County MUD No. 2
 c/o John Bartram
 100 Congress Avenue, Suite 1300
 Austin, TX 78701

You may remit via ACH to Wells Fargo Bank, N.A.,
 account #7556188477, ABA #111900659. Please send
 ACH remittance information to Lmann@tcadcentral.org.

To submit via wire, please contact the Finance
 Department.

Invoice Date	Charge Code	Description	Amount
12/1/2023	Appraisal Revenue	Appraisal Fees	\$4,798.47
Due Date: 12/31/2023			Total: \$4,798.47

8368 12/1/2023

Invoice Date	Charge Code	Description	Amount
12/1/2023	Appraisal Revenue	Appraisal Fees	\$4,798.47

70 Travis County MUD No. 2

By/Date Received: LM 12/8 **Total Due:** \$4,798.47
 By/Date Posted: LM 12/13 **Due Date:** 12/31/2023
 Approved for Payment: [Signature] **Amount Remitted:** _____

Please remit payment at your earliest convenience. Should you have any questions, please contact Leana H. Mann at 512-834-9317 Ext. 405 or by e-mail at Lmann@tcadcentral.org.

Hand Delivered to: _____
 Mailed By/Date: LM 12/15
 GL#: GF 6320 - 1135.28
 DSF 1173 = 1543.99
 SRF 1178 = 2119.20



PO Box 387
Manor, TX 78653

AUTOALL FOR AADC 786 20 AADC 142620AA29-A-1
5367 1 AB 0.534



TRAVIS COUNTY MUD #2
BOOKKEEPING
PO BOX 2445
ROUND ROCK TX 78680-2445



Contact us with any questions at: (512) 272-5555
For After-Hour Emergencies Please Call (512) 703-8587

YOUR MONTHLY USAGE

SPECIAL MESSAGE

*** The City of Manor water/wastewater rates are increasing in January of 2024 based on city ordinance #725. Credit card fees will also be increasing to \$3.00 effective January 2024.*** Link to new rates/ordinance https://www.cityofmanor.org/page/pw_rates_water_wastewater

Account Statement

ACCOUNT INFORMATION

ACCOUNT: 01-0998-00
CYCLE: 01
SERVICE ADDRESS: 900005 CROSSROADS
LAST PAYMENT: 12/21/23 -20,709.95
SERVICE PERIOD: 11/15/23 TO 12/15/23
BILLING DATE: 12/29/23
DUE DATE: 01/15/24

OTHER CHARGES

Description	Charge	Tax	Amount
GARBAGE	19,095.93	1,575.41	20,671.34

AMOUNT DUE

BALANCE FORWARD 0.00
TOTAL DUE IF PAID BY 01/15/24 20,671.34
TOTAL DUE IF PAID AFTER 01/15/24 20,671.34

By/Date Received: 1021-9-24
By/Date Posted: Jan 11/24
Approved for Payment: [Signature]
Hand Delivered to: _____
Mailed By/Date: Jan 11/24
GL#: 6410

Form **941 for 2023: Employer's QUARTERLY Federal Tax Return**
 (Rev. March 2023) Department of the Treasury — Internal Revenue Service

950122
 OMB No. 1545-0029

Employer identification number (EIN) **74-2852060**

Name (not your trade name) **Travis County MUD 2 - GOF**

Trade name (if any)

Address
 P. O. Box 2445
 Number Street Suite or room number
Round Rock **TX** **78680**
 City State ZIP code
 Foreign country name Foreign province/county Foreign postal code

Report for this Quarter of 2023
 (Check one.)

1: January, February, March

2: April, May, June

3: July, August, September

4: October, November, December

Go to www.irs.gov/Form941 for instructions and the latest information.

REV 12/19/23 QBDT

Read the separate instructions before you complete Form 941. Type or print within the boxes.

Part 1: Answer these questions for this quarter.

1	Number of employees who received wages, tips, or other compensation for the pay period including: Mar. 12 (Quarter 1), June 12 (Quarter 2), Sept. 12 (Quarter 3), or Dec. 12 (Quarter 4)	1	0
2	Wages, tips, and other compensation	2	3,315.00
3	Federal income tax withheld from wages, tips, and other compensation	3	420.00
4	If no wages, tips, and other compensation are subject to social security or Medicare tax	<input type="checkbox"/> Check and go to line 6.	
	Column 1	Column 2	
5a	Taxable social security wages*	3,315.00 × 0.124 =	411.06
5a (i)	Qualified sick leave wages*	× 0.062 =	
5a (ii)	Qualified family leave wages*	× 0.062 =	
5b	Taxable social security tips	× 0.124 =	
5c	Taxable Medicare wages & tips	3,315.00 × 0.029 =	96.14
5d	Taxable wages & tips subject to Additional Medicare Tax withholding	× 0.009 =	
5e	Total social security and Medicare taxes. Add Column 2 from lines 5a, 5a(i), 5a(ii), 5b, 5c, and 5d	5e	507.20
5f	Section 3121(q) Notice and Demand—Tax due on unreported tips (see instructions)	5f	
6	Total taxes before adjustments. Add lines 3, 5e, and 5f	6	927.20
7	Current quarter's adjustment for fractions of cents	7	0.04
8	Current quarter's adjustment for sick pay	8	
9	Current quarter's adjustments for tips and group-term life insurance	9	
10	Total taxes after adjustments. Combine lines 6 through 9	10	927.24
11a	Qualified small business payroll tax credit for increasing research activities. Attach Form 8974	11a	
11b	Nonrefundable portion of credit for qualified sick and family leave wages for leave taken before April 1, 2021	11b	
11c	Reserved for future use	11c	

**Include taxable qualified sick and family leave wages paid in this quarter of 2023 for leave taken after March 31, 2021, and before October 1, 2021, on line 5a. Use lines 5a(i) and 5a(ii) only for taxable qualified sick and family leave wages paid in this quarter of 2023 for leave taken after March 31, 2020, and before April 1, 2021.*

You MUST complete all three pages of Form 941 and SIGN it.

RAF CY 2023 Confirmation

14:56



Please print this page.
 This page confirms your submittal to the TCEQ.
 Your confirmation number is 14322.
 The security data hash code is
 8D0335EEE082666BBF59F99F62BFA26B442D1E613F9BFFCB7833AE731D4659C2.
 You will also receive a confirmation e-mail.

Your assessment amount is listed below. You may pay electronically using the TCEQ ePay application. Please press either the Pay with TCEQ ePay or the Other Payment below for more information.

Regulatory Assessment for the Calendar Year 2023

CCN Information

CCN: P0471
 CCN Name: TRAVIS COUNTY MUD 2
 CCN Address: PO BOX 2445
 ROUND ROCK, TX 78680-2445
 County: TRAVIS
 CCN Phone Number: 512-733-0700
 RN: RN101415115
 Account Receivable (AR): 89960471

RAF Information

Assessment Rate: 0.5%
 Total Revenues: \$1,788,402.00
 Report Exemption Amount: NO
 Report Year Length: FULL YEAR

RAF CY 2023 Assessment Amount

Total Assessment Amount: \$8,942.01

I certify that I have personally examined and am familiar with the information being submitted in this regulatory assessment report and that the submitted information is true, accurate and complete to the best of my knowledge. I am aware that there are significant penalties for submitting false information. By entering my name below and pressing the "Sign and Submit" button, I certify that:

1. I am LISA WALD.
2. I have the authority to submit this information.
3. I am knowingly and intentionally submitting the Regulatory Assessment for the Calendar Year 2023.
4. By entering my name below and pressing "Sign and Submit", I am executing an electronic signature equivalent to my written signature.

Legal Name: ALLEN DOUTHITT

[Pay with TCEQ ePay](#) [Other Payment](#) [Exit Application](#)

By/Date Received: lw 1/26
 By/Date Posted: lw 1/26
 Approved for Payment: _____
 Hand Delivered to: _____
 Mailed By/Date: _____
 GL#: 2139



January 1, 2024

Board of Directors

*see attached Client List

Re: MSRB Rule G-10 for Calendar Year 2024
MSRB Rule G-42 for Calendar Year 2024

Dear Board Members:

The Municipal Securities Rulemaking Board (the "MSRB") has implemented MSRB Rule G-10 and Rule G-42 which requires Municipal Advisors, including Public Finance Group LLC ("PFG") to provide the following notification to each of its municipal advisory clients:

Rule G-10: (Registration with the MSRB)

1. PFG is registered with the U.S. Securities and Exchange Commission ("SEC") and the MSRB;
2. Information regarding the MSRB and its rules may be accessed at <http://www.msrb.org/>, and
3. A Municipal Advisory Client Brochure is posted on the MSRB's website which describes the process by which a client may file a complaint with an appropriate regulatory authority.

Rule G-42: (Conflicts of Interest)

1. Any payments made by the municipal advisor, directly or indirectly, to obtain or retain engagement to perform municipal advisory activities for the client.
2. Any affiliate of the municipal advisor that provides any advice, service, or product to or on behalf of the client that is directly related to the municipal advisory activities to be performed by the disclosing municipal advisor.
3. Any payments received by the municipal advisor from a third party to enlist the municipal advisor's recommendation to the client of its services, any municipal securities transaction, or any municipal financial product.
4. Any fee-splitting arrangements involving the municipal advisor and any provider of investments or services to the client.
5. Any conflicts of interest arising from compensation for municipal advisory activities to be performed that is contingent on the size or closing of any transaction as to which the municipal advisor is providing advice.
6. Any actual or potential conflicts of interest, of which the municipal advisor is aware after reasonable inquiry, that could reasonably be anticipated to impair the municipal advisor's ability to provide advice to or on behalf of the client in accordance with the MSRB standards of conduct.

7. Any legal or disciplinary event that is material to the client's evaluation of the municipal advisor or the integrity of its management or advisory personnel.

Public Finance Group LLC confirms that we do not have any conflicts of interest which would impact our ability to serve the District as your municipal advisor.

As required, all PFG municipal advisory clients will be provided this information each calendar year. Please feel free to contact me at callen@publicfinancegrp.com should you have any questions.

Sincerely,

Public Finance Group LLC

Municipal Advisor to the District

A handwritten signature in cursive script, appearing to read "Cheryl Allen", with a horizontal line extending to the right.

Cheryl Allen, President
Public Finance Group LLC

Public Finance Group LLC Client List

	Client	County
1	Altesa MUD	Bastrop
2	Bell Co. MUD No. 1	Bell
3	Bell Co. MUD No. 2	Bell
4	Berry Creek Highlands MUD	Williamson
5	Block House MUD	Williamson
6	Briarwood MUD	Travis
7	Buda MUD No. 1	Hays
8	Caldwell County MUD No. 1	Williamson
9	CLL MUD No. 1	Williamson
10	Cottonwood Creek MUD No. 1	Travis
11	Dripping Springs MUD No. 1	Hays
12	Elgin MUD No. 1	Bastrop
13	Elgin MUD No. 2	Bastrop
14	Greenhawe WC&ID No. 2	Hays
15	Harris MUD 55	Harris
16	Harris MUD 153	Harris
17	Harris MUD 374	Harris
18	Harris MUD 433	Harris
19	Kyndwood MUD	Comal
20	Lakeside MUD No. 3	Williamson/Travis
21	Magnolia East MUD	Montgomery
22	Mirasol Springs MUD	Hays
23	Mission Bend MUD 2	Harris
24	Moore's Crossing MUD	Travis
25	New Sweden MUD	Travis
26	North Austin MUD No. 1	Williamson/Travis
27	Northeast Travis Co. UD	Travis
28	Northtown MUD	Travis
29	Presidential Glen MUD	Travis
30	Ranch at Cypress Creek MUD 1	Williamson/Travis
31	Round Rock MUD No. 2	Williamson
32	Shell Road MUD	Williamson
33	Siena MUD No. 1	Williamson
34	Siena MUD No. 2	Williamson
35	Southeast Williamson Co. MUD No. 1	Williamson
36	Stonewall Ranch MUD	Williamson
37	Travis MUD 2	Travis
38	Travis MUD 3	Travis
39	Travis MUD 4 - Participant	Travis
40	Travis MUD 4 - Master	Travis
41	Travis MUD 5	Travis
42	Travis MUD 6	Travis
43	Travis MUD 7	Travis
44	Travis MUD 8	Travis
45	Travis MUD 9	Travis
46	Travis MUD 14	Travis
47	Travis MUD 17	Travis
48	Travis County MUD No. 23	Travis
49	Travis County MUD No. 24	Travis
50	Travis WCID 20	Travis
51	Wells Branch MUD	Williamson/Travis
52	West Williamson County MUD 1	Williamson
53	West Williamson County MUD 2	Williamson
54	Wilbarger Creek MUD 1	Travis
55	Wilbarger Creek MUD 2 - Master	Travis
56	Wilbarger Creek MUD 2 - Participant	Travis
57	Wild Ridge MUD	Hays
58	Williamson Co. MUD 22	Williamson
59	Williamson Co. WSI&DD No. 3	Williamson
60	Williamson Co. MUD No. 30	Williamson
61	Williamson Co. MUD No. 34	Williamson
62	Williamson Co. MUD No. 35	Williamson
63	Williamson Co. MUD No. 39	Williamson

SCHROEDER ENGINEERING COMPANY

Texas Board of Professional Engineers Firm Registration # F-5803

1015 Bee Cave Woods, Suite 203

Austin, Texas 78701

Phone (512) 469-7990 Fax (512) 347-0998

MEMORANDUM

To: Board of Directors, Travis County M. U. D. No. 2

From: Ken Schroeder, P.E.

Date: January 30, 2024

Subject: Status Report for February 7, 2024 Meeting

I have reviewed the invoice from Crossroads Utility Services for January, 2024 (\$21,942.33), and I recommend approval.

I have reviewed and recommend approval of the following pay estimates:

None in progress. The last remaining sections for development are ShadowGlen Phase 2, Section 18A (64 lots) and Section 18B (18 lots). I have provided a service availability letter that is required for final approval of the plans.

MASTER DISTRICT ITEMS

Discharge Monitoring Report – The monthly report to TCEQ for December 2023 for the wastewater treatment plant shows an average daily flow of 407,000 gallons and a maximum day of 534,000 gallons. All effluent parameters were within permit limits.

Wastewater Treatment Plant Status – Quiddity will provide updates on the project, including any pay estimates and the status of the warranty and contract acceptance.