



MUNICIPAL ACCOUNTS  
& CONSULTING, L.P.

# Bastrop County Water Control & Improvement District No. 2

Bookkeeper's Report

August 31, 2021

## Cash Flow Report - Operating Water Account

As of August 31, 2021

Num	Name	Memo	Amount	Balance
BALANCE AS OF 08/01/2021				\$730,694.09
Receipts				
	Payroll -08/13/2021 Reversal		1,626.40	
	Payroll -08/13/2021 Reversal		909.98	
	Payment from Standby Fund		929.11	
	Payment from Road Fund		48,830.12	
	Interest Earned on Checking		29.20	
	Proceeds from Building & Equipment Sale		6,200.00	
	Accounts Receivable-W		258,468.14	
	Accounts Receivable - Pump/TWDB Reserve		6,657.33	
Total Receipts				323,650.28
Disbursements				
24762	Alma Rodriguez.	Mileage	(74.76)	
24763	AT&T Mobility	Telephone Expense	(517.34)	
24764	BlueCross BlueShield of Texas	Insurance	(13,023.54)	
24765	Core & Main LP	Meters	(6,648.00)	
24766	DPC Industries, Inc.	Chemicals	(290.00)	
24767	Jones-Heroy & Associates, Inc.	Engineering Fees: 0322-022 BI #1	(6,000.00)	
24768	Purify	Chemical/Chlorine	(632.50)	
24769	Quill Corporation	Office Supplies	(328.86)	
24770	TIGG, LLC	Water Well Improvements	(67,861.80)	
24771	Time Warner Cable	Telephone/Internet	(120.62)	
24772	TLC Office Systems	Computer	(1,477.50)	
24773	Wells Fargo Vendor Fin Serv	Equipment Lease	(867.90)	
24774	Ameriflex Business Solutions	FSA Purchases	(203.51)	
24775	Ameriflex Business Solutions.	Insurance FSA Fees	(86.00)	
24776	Ameritas Life Insurance Corp	Insurance	(562.20)	
24777	AT&T	Telephone Expense - Lift Station	(144.01)	
24778	Card Service Center	Credit Card Expense	(2,489.11)	
24779	Caspro Builders	Metal Building Deposit	(80,000.00)	
24780	Esquivel Enterprise	Cleaning	(400.00)	
24781	Ferguson Enterprises, Inc. #1106	Repairs & Maintenance	(2,138.63)	
24782	Hi-Line Inc	Maintenance & Repairs	(51.58)	
24783	Howdy Enterprises, LTD	Port a John	(92.70)	
24784	Hydro Source Services, Inc.	Grinder Pump & Repair	(18,249.73)	
24785	Lowe's Business Account	Materials	(187.97)	
24786	Matrix Imaging Solutions (C)	Printing	(324.00)	
24787	Municipal Accounts & Consulting L.P.	Bookkeeping Fees	(4,190.90)	
24788	State Comptroller	Dues Subscriptions	(100.00)	
24789	Texas Excavation Safety Systems, Inc.	Message Fees	(34.20)	
24790	Texas Water Utilities Association	Training / Membership	(340.00)	
24791	TLC Office Systems	Computer	(1,494.00)	
24792	Tractor Supply Co	Materials	(9.07)	
24793	Waste Connections	Garbage	(83.93)	
24794	Weston Hoffmeister	Yard Maintenance - Mowing	(1,350.00)	
24795	Wex Bank	Fuel	(2,542.36)	
24796	Anthony & Shannon Ashley	Customer Deposit Refund	(47.36)	
24797	Vamshee Milkuri & Avanthi Pothula	Customer Deposit Refund	(105.34)	
24798	Martin Macejewski	Customer Deposit Refund	(29.21)	
24799	Laura Cates	Customer Deposit Refund	(15.50)	
24800	Gary A & Alysha Currie	Customer Deposit Refund	(94.56)	

## Cash Flow Report - Operating Water Account

As of August 31, 2021

Num	Name	Memo	Amount	Balance
Disbursements				
24801	Maritha Purperhart	Customer Deposit Refund	(40.32)	
24802	Timothy Wilson	Customer Deposit Refund	(45.64)	
24803	Cyndi & Eric Poe	Customer Deposit Refund	(122.87)	
24804	Erin Land	Customer Deposit Refund	(18.03)	
24805	Daniel Burkhardt	Customer Deposit Refund	(162.68)	
24806	Eleni & Dennis Travers	Customer Deposit Refund	(130.23)	
24807	Nancy Serna	Customer Deposit Refund	(19.31)	
24808	Jason Grace	Customer Deposit Refund	(144.79)	
24809	Johnny Ray Pickering	Customer Deposit Refund	(44.02)	
24810	Brandon Davis & Jim Smith	Customer Deposit Refund	(120.53)	
24811	Andy & Sandra O Sexton	Customer Deposit Refund	(70.29)	
24812	Naomi K & Richard Crew & Chandler Victor	Customer Deposit Refund	(176.50)	
24813	Aditi Jagannath & Kartheek Hirode	Customer Deposit Refund	(115.55)	
24814	Craig Mitchell	Customer Deposit Refund	(115.59)	
24815	Maciej & Monica Zelazowska	Customer Deposit Refund	(43.51)	
24816	Jessica Steinhauer	Customer Deposit Refund	(127.50)	
24817	Earl & Sylvia Mullinax	Customer Deposit Refund	(40.77)	
24818	Brent & Erisa Tomamichel	Customer Deposit Refund	(163.83)	
24819	Joshua & Amber Bright	Customer Deposit Refund	(72.50)	
24820	Jonathan Doskow	Customer Deposit Refund	(164.09)	
24821	Aqua Beverage Company	Drinking Water	(34.00)	
24822	Aqua Water Supply Corporation	Water Samples	(175.00)	
24823	Bastrop Convention & Exhibit Center	Rental	(1,125.00)	
24824	Bastrop WCID No 2	Petty Cash Replenish	(5.00)	
24825	Bastrop WCID No 2 - W/W	WasteWater Service	(144.19)	
24826	Bastrop WCID No 2 - Water	Purchase Water Expense	(244.58)	
24827	BEFCO Engineering, Inc	Engineering Fees	(4,500.00)	
24828	BOXX Modular Inc.	Office Rental	(1,204.00)	
24829	Checkr Inc.	Pre-Employment Screening	(46.50)	
24830	Cintas Corporation #86	Uniforms	(1,891.48)	
24831	DSHS Central Lab MC2004	VOID: Water Samples	0.00	
24832	Lost Pines Groundwater Conservation Distr	Ground Water Assessment	(1,634.95)	
24833	McLean & Howard, LLP	Legal Fees	(540.00)	
24834	Professional Image Communications	Answering Service	(230.00)	
24835	TIGG, LLC	Water Well Improvements	(67,861.80)	
24836	DPC Industries, Inc.	Chemicals	(230.00)	
24837	Ferguson Enterprises, Inc. #1106	Repairs & Maintenance	(225.80)	
24838	Frontier Communications	Answering Service	(70.88)	
24839	Home Depot	Materials & Maintenance	(149.44)	
24840	Humana Hlth Plan TX	Insurance Premium	(143.89)	
24841	Unum Life Insurance Company	Insurance Premium	(569.19)	
24842	USABluebook	Materials & Maintenance	(2,001.68)	
24843	Wells Fargo Vendor Fin Serv	Equipment Lease	(1,247.92)	
24844	Wex Bank	Fuel	(944.24)	
24845	Paul Hightower	Amazon - Reimbursement	(388.62)	
24846	Shaun K Moore	Building	(9,365.00)	
EFT	Bluebonnet Electric Coop	Utility Expense	(4,732.46)	
EFT	City of Bastrop	Purchase Sewer Service	(11,235.10)	
EFT	Bastrop WCID No 2	TCDRS - Retirement Payment	(12,370.95)	

Bastrop WCID No 2 - Water/Wastewater  
**Cash Flow Report - Operating Water Account**  
 As of August 31, 2021

Num	Name	Memo	Amount	Balance
Disbursements				
INT/SRV	Bastrop WCID No 2	Credit Card Discount Fees	(2,815.65)	
INT/SRV	Bastrop WCID No 2	Bank Fee	(30.00)	
INT/SRV	Bastrop WCID No 2	Customer Returned Item	(145.33)	
PAYROLL	Bastrop WCID No 2 - Water	Payroll -07/28/2021-08/10/2021	(20,417.27)	
PAYROLL	Bastrop WCID No 2	Payroll Expense - Child Support	(110.77)	
PAYROLL	Bastrop WCID No 2 - Water	Payroll -08/11/2021-08/24/2021	(21,005.42)	
PAYROLL	Bastrop WCID No 2	Payroll Expense - Child Support	(110.77)	
PAYROLL	Alliance Payroll	Payroll Fees	(263.19)	
PAYROLL	United States Treasury	Payroll Liabilites	(13,202.11)	
RCT/TRN	Bastrop WCID No 2	Transfer to WW-Annual TWDB	(37,145.59)	
Total Disbursements			(433,705.01)	(433,705.01)
BALANCE AS OF 08/31/2021				\$620,639.36

# Cash Flow Report - TWDB WW Account

As of August 31, 2021

Num	Name	Memo	Amount	Balance
	BALANCE AS OF	08/01/2021		\$572.00
	Receipts			
	No Receipts Activity		0.00	
	Total Receipts			0.00
	Disbursements			
	No Disbursements Activity		0.00	
	Total Disbursements			0.00
	BALANCE AS OF	08/31/2021		\$572.00

# Cash Flow Report - Standby Operating Account

As of August 31, 2021

Num	Name	Memo	Amount	Balance
BALANCE AS OF 08/01/2021				\$93,630.12
Receipts				
	Accounts Receivable		581.97	
Total Receipts				581.97
Disbursements				
4005	Bastrop WCID No 2 Water	AP	(929.11)	
Total Disbursements				(929.11)
BALANCE AS OF 08/31/2021				\$93,282.98

## Cash Flow Report - Road Const Operating Account

As of August 31, 2021

Num	Name	Memo	Amount	Balance
BALANCE AS OF 08/01/2021				\$261,872.94
Receipts				
	Void Check to Fayette County from 9/30/2020		200.00	
	Accounts Receivable		<u>85,120.91</u>	
Total Receipts				85,320.91
Disbursements				
5466	973 Materials, LLC	Recycled Base	(10,567.80)	
5467	K3 Transport LLC	Capital Outlay	(444.82)	
5468	Sunbelt Rentals, Inc.	Capital Outlay	(4,419.61)	
5469	WJC Constructors, LLC	Capital Outlay	(18,000.00)	
5470	973 Materials, LLC	Recycled Base	(20,326.30)	
5471	Barnard Tire & Auto	Repairs -Vehicles	(23.00)	
5472	K3 Transport LLC	Capital Outlay	(20,856.94)	
5473	ASCO Equipment	Fork Lift Rental	(4,988.00)	
5474	BEFCO Engineering, Inc.	Engineering Fees	(26,100.00)	
5475	McCreary, Veselka, Bragg & Allen PC	Attorney Fees	(2,990.26)	
5476	RDO Equipment Co.	Rental Equipment	(5,743.79)	
5477	Texas First Rentals LLC	Equipment Rental	(9,770.00)	
5478	Bastrop WCID No 2 Water	Transfer to Water - AP Reimbursement	(48,830.12)	
5479	973 Materials, LLC	Recycled Base	(11,323.50)	
5480	K3 Transport LLC	Capital Outlay	(1,138.03)	
5481	Smith Supply Company	Capital Outlay	(4,862.60)	
5482	WJC Constructors, LLC	Capital Outlay	(32,100.00)	
FEES	Bastrop WCID No 2 RC	Credit Card Discount Fees	<u>(389.66)</u>	
Total Disbursements				<u>(222,874.43)</u>
BALANCE AS OF 08/31/2021				<u><u>\$124,319.42</u></u>

## Account Balances

As of August 31, 2021

Financial Institution (Acct Number)	Issue Date	Maturity Date	Interest Rate	Account Balance	Notes
<b>Fund: Water/Wastewater</b>					
Money Market Funds					
AMEGY BANK - TRUST (XXXX1041)	01/01/2017		0.05 %	642,252.43	WW-ESC TWDB Loan
FIRST NATIONAL BANK BASTR (XXXX4385)	01/01/2017		0.25 %	543,478.57	WW-Annual TWDB
FIRST NATIONAL BANK BASTR (XXXX5076)	01/01/2017		0.25 %	71,282.15	Water MM
FIRST NATIONAL BANK BASTR (XXXX3543)	01/01/2017		0.25 %	146,000.81	Water Cap Improv
TEXPOOL (XXXX0001)	04/30/2019		0.01 %	457,314.98	TWDB Reserve fund
TEXPOOL (XXXX0002)	05/30/2019		0.01 %	1,620,872.39	Water
TEXPOOL (XXXX0003)	02/04/2020		0.01 %	613,316.97	Building Funds
Checking Account(s)					
FIRST NAT BASTR-CKING (XXXX1469)			0.10 %	620,639.36	Operating - Water
FIRST NAT BASTR-CKING (XXXX3289)			0.10 %	572.00	TWDB WW
Totals for Water/Wastewater Fund:				\$4,715,729.66	
<b>Fund: Capital Projects</b>					
Money Market Funds					
TEXPOOL (XXXX0005)	07/21/2021		0.01 %	6,492,156.44	Series 2021
Totals for Capital Projects Fund:				\$6,492,156.44	
<b>Fund: Standby</b>					
Checking Account(s)					
ROSCOE STATE BANK (XXXX2687)			0.10 %	93,282.98	Standby Operating
Totals for Standby Fund:				\$93,282.98	
<b>Fund: Roads</b>					
Money Market Funds					
ROSCOE STATE BANK (XXXX3131)	01/01/2016		0.50 %	754,627.34	Road Const MM
Checking Account(s)					
ROSCOE STATE BANK (XXXX2709)			0.10 %	124,319.42	Road Const Operating
Totals for Roads Fund:				\$878,946.76	
Grand total for Bastrop County Water Control & Improvement District No. 2:				\$12,180,115.84	

**Bastrop WCID No 2 - Water/Wastewater  
Actual vs Budget Water  
August 2021**

	Aug 21	Budget	Jan - Aug 21	YTD Budget	Annual Budget
<b>Ordinary Income/Expense</b>					
<b>Income</b>					
<b>Water-Revenue</b>					
14110 · TV Water Sales	145,529	133,333	995,593	1,066,667	1,600,000
14115 · Water Late Charge Income	1,560	2,083	10,056	16,667	25,000
14120 · TV Tap Fees	21,000	18,750	219,050	150,000	225,000
14125 · Capital Reserve Fee	17,284	7,917	135,527	63,333	95,000
14130 · Water Line Bore	1,650	2,500	13,950	20,000	30,000
14140 · Backflow Inspections	0	417	0	3,333	5,000
14145 · Returned Check Fee	0	0	0	0	0
14148 · Pools	0	25	495	200	300
14150 · Maps Sold	0	21	125	167	250
14155 · Office Rents	275	292	2,200	2,333	3,500
14160 · Other Income-W	110	5,417	1,571	43,333	65,000
14170 · Reconnect Fee	1,800	833	7,950	6,667	10,000
14175 · Interest-W	80	1,250	726	10,000	15,000
14180 · Copies & Faxes	0	4	5	33	50
14190 · Irrigation Systems	0	25	0	200	300
14197 · Proceeds from Sale	6,200	0	6,200	0	0
<b>Total Water-Revenue</b>	<u>195,488</u>	<u>172,867</u>	<u>1,393,446</u>	<u>1,382,933</u>	<u>2,074,400</u>
<b>Total Income</b>	<u>195,488</u>	<u>172,867</u>	<u>1,393,446</u>	<u>1,382,933</u>	<u>2,074,400</u>
<b>Gross Profit</b>	195,488	172,867	1,393,446	1,382,933	2,074,400
<b>Expense</b>					
<b>Water-Expense</b>					
<b>16100 · Payroll</b>					
16100a · Salaries	46,438	54,167	393,303	433,333	650,000
16100b · Over Time	1,359	2,083	12,573	16,667	25,000
16100c · Double Time	0	208	7,868	1,667	2,500
16100e · Holiday	0	3,333	18,182	26,667	40,000
16100f · Annual Leave	1,479	2,083	17,545	16,667	25,000
16100g · Sick	2,610	1,667	13,941	13,333	20,000
16100h · Personal Time	0	250	628	2,000	3,000
16100k · FICA	3,976	5,417	34,855	43,333	65,000
16100m · Retirement-Life	8,606	5,417	43,584	43,333	65,000
16100n · SUI	103	333	3,622	2,667	4,000
16100o · Longevity Pay	0	958	0	7,667	11,500
16100p · FUTA	22	83	658	667	1,000
16100q · On Call Pay	1,892	2,917	10,213	23,333	35,000
16100r · Child Support	0	0	0	0	0
<b>Total 16100 · Payroll</b>	<u>66,486</u>	<u>78,917</u>	<u>556,971</u>	<u>631,333</u>	<u>947,000</u>
<b>16110 · Health Insurance</b>					
16110a · Insurance-Medical	9,595	15,833	104,689	126,667	190,000
16110b · Insurance-Dental	358	708	3,884	5,667	8,500
16110c · Insurance-Vision	191	146	2,210	1,167	1,750
16110d · HSA	0	125	0	1,000	1,500
16110e · Insurance-Life	531	625	4,774	5,000	7,500

**Bastrop WCID No 2 - Water/Wastewater  
Actual vs Budget Water  
August 2021**

	Aug 21	Budget	Jan - Aug 21	YTD Budget	Annual Budget
<b>Total 16110 · Health Insurance</b>	10,676	17,437	115,556	139,500	209,250
<b>16116 · Office Building Rental</b>	1,722	1,750	13,780	14,000	21,000
<b>16117 · Payroll Service Fee</b>	263	400	2,443	3,200	4,800
<b>16118 · Hand Tools</b>	0	417	1,897	3,333	5,000
<b>16120 · Wellness Program</b>	0	83	0	667	1,000
<b>16121 · Uniforms-W</b>	0	833	4,607	6,667	10,000
<b>16122 · Mileage</b>	78	208	658	1,667	2,500
<b>16123 · Vehicle Usage</b>	0	167	0	1,333	2,000
<b>16124 · Admin Allocations</b>	(6,804)	(9,067)	(82,649)	(72,536)	(108,804)
<b>16125 · PPE Allocations</b>	(14,031)	(20,200)	(116,034)	(161,600)	(242,400)
<b>16125a · EOM Salary Reimburs from WW</b>	(9,243)	(10,000)	(83,191)	(80,000)	(120,000)
<b>16126 · Answering Service</b>	0	208	1,730	1,667	2,500
<b>16127 · Repairs-Contracted-W</b>	0	125	0	1,000	1,500
<b>16128 · Maint Agreement-Hand Held</b>	0	167	780	1,333	2,000
<b>16129 · Maint Agreement-Incode-W</b>	11,629	1,375	18,952	11,000	16,500
<b>16130 · Office Equip Lease</b>	152	1,250	7,598	10,000	15,000
<b>16131 · Pest Control</b>	0	25	79	200	300
<b>16133 · Water Well Admin Service Fee</b>	0	25	0	200	300
<b>16133a · Security Agreement</b>	0	0	1,394	0	0
<b>16134 · Cleaning-Office</b>	200	208	1,600	1,667	2,500
<b>16135 · Garbage</b>	84	100	671	800	1,200
<b>16136 · Cleaning-Maint Building</b>	200	250	1,600	2,000	3,000
<b>16137 · Backflow Inspection</b>	0	42	0	333	500
<b>16138 · Chemicals-Chlorine</b>	0	2,083	9,322	16,667	25,000
<b>16138a · Contract Labor</b>	0	417	0	3,333	5,000
<b>16139 · Field Equip Rental-W</b>	0	417	741	3,333	5,000
<b>16140 · Fuel-W</b>	1,838	1,042	19,170	8,333	12,500
<b>16141 · Repairs &amp; Maint-W</b>	226	1,250	20,247	10,000	15,000
<b>16142 · Materials-W</b>	1,781	6,250	37,751	50,000	75,000
<b>16143 · Water Testing-W</b>	0	0	903	0	0
<b>16144 · Safety Supplies-W</b>	409	333	5,218	2,667	4,000
<b>16145 · Damage Claims</b>	0	833	1,167	6,667	10,000
<b>16146 · Water Samples</b>	0	833	4,922	6,667	10,000
<b>16147 · Repairs &amp; Maint-Water Well</b>	0	3,333	13,857	26,667	40,000
<b>16149 · Computer-W</b>	1,392	1,667	14,432	13,333	20,000
<b>16150 · Depreciation-W</b>	18,541	17,083	148,329	136,667	205,000
<b>16151 · Dues &amp; Subscriptions</b>	49	83	370	667	1,000
<b>16152 · Election Costs</b>	0	250	0	2,000	3,000
<b>16153 · Fax</b>	0	8	0	67	100
<b>16154 · Late Fees-W</b>	0	125	125	1,000	1,500
<b>16155 · Internet</b>	121	208	1,857	1,667	2,500
<b>16156 · Printing-W</b>	252	833	4,374	6,667	10,000
<b>16156a · Janitorial Supplies</b>	0	17	0	133	200
<b>16157 · Office Supplies-W</b>	72	417	2,454	3,333	5,000
<b>16158 · Misc-W</b>	23	833	4,194	6,667	10,000
<b>16159 · Medical-W</b>	0	83	0	667	1,000
<b>16160 · Misc Office-W</b>	1,282	250	3,578	2,000	3,000
<b>16161 · Pre-Employment Screening</b>	50	83	379	667	1,000
<b>16163 · Postage &amp; Delivery</b>	192	1,250	9,478	10,000	15,000
<b>16164 · Public Notice</b>	426	250	1,370	2,000	3,000
<b>16165 · Telephone-W</b>	735	667	5,091	5,333	8,000

**Bastrop WCID No 2 - Water/Wastewater  
Actual vs Budget Water  
August 2021**

	Aug 21	Budget	Jan - Aug 21	YTD Budget	Annual Budget
<b>16166 · License-W</b>	0	208	0	1,667	2,500
<b>16166a · Advertising</b>	0	42	0	333	500
<b>16167 · Bank Fees-W</b>	30	42	255	333	500
<b>16168 · Filing Fees-W</b>	0	42	0	333	500
<b>16171 · CC Fees</b>	2,961	3,750	28,207	30,000	45,000
<b>16172 · Interest Bonds-W</b>	2,197	2,500	17,575	20,000	30,000
<b>16174 · Accounting-W</b>	1,921	1,667	14,396	13,333	20,000
<b>16176 · Audit-W</b>	0	1,250	8,640	10,000	15,000
<b>16177 · Engineering-W</b>	0	1,250	23,083	10,000	15,000
<b>16178 · Legal-W</b>	0	2,083	3,915	16,667	25,000
<b>16179 · Insurance-W</b>					
<b>16179a · Insurance-Property-W</b>	0	458	0	3,667	5,500
<b>16179b · Insurance-Vehicles-W</b>	0	142	1,423	1,133	1,700
<b>16179c · Insurance-Misc-W</b>	0	17	0	133	200
<b>16179d · Insurance-E&amp;O-W</b>	0	42	0	333	500
<b>16179e · Insurance-Liability-W</b>	0	75	0	600	900
<b>16179f · Insurance-Bonding</b>	0	88	175	707	1,061
<b>16179g · Insurance-FSA</b>	86	417	913	3,333	5,000
<b>16179h · Insurance-WC-W</b>	0	333	0	2,667	4,000
<b>16179i · Insurance- Wells</b>	0	458	0	3,667	5,500
<b>Total 16179 · Insurance-W</b>	86	2,030	2,511	16,241	24,361
<b>16180 · Repairs-Bldg-W</b>	0	1,667	188	13,333	20,000
<b>16181 · Repairs-Equip-W</b>	0	417	4,931	3,333	5,000
<b>16182 · Repairs-Vehicles-W</b>	3,249	500	8,202	4,000	6,000
<b>16182a · Yard Maintenance-Mowing</b>	1,350	1,000	7,614	8,000	12,000
<b>16183 · Travel</b>					
<b>16183a · Travel-Air</b>	0	42	0	333	500
<b>16183b · Travel-Lodging</b>	575	208	575	1,667	2,500
<b>16183c · Travel-Meals</b>	33	208	278	1,667	2,500
<b>16183d · Travel-Rental Car</b>	0	21	0	167	250
<b>Total 16183 · Travel</b>	608	479	852	3,833	5,750
<b>16184 · Training-W</b>	830	0	3,382	0	0
<b>16185 · Electricity</b>					
<b>16185a · Electricity-Maint Bldg</b>	0	292	1,801	2,333	3,500
<b>16185b · Electricity-Office Bldg</b>	0	500	1,713	4,000	6,000
<b>16185c · Electricity-Wells</b>	0	4,167	25,560	33,333	50,000
<b>16185d · Electricity-WW Lift Station</b>	0	42	0	333	500
<b>Total 16185 · Electricity</b>	0	5,000	29,074	40,000	60,000
<b>16186 · Water-Maint Bldg</b>	0	167	1,496	1,333	2,000
<b>16187 · Water-Office Bldg</b>	0	167	478	1,333	2,000
<b>16188 · Computer Supplies</b>	389	833	389	6,667	10,000
<b>16189 · Labor-Service Lines &amp; Tap-W</b>	0	1,667	23,400	13,333	20,000
<b>16195 · Meter Testing Charges</b>	0	21	0	167	250
<b>16196 · Permits</b>	0	100	0	800	1,200
<b>16197 · Small Equipment Purchases</b>	0	333	0	2,667	4,000
<b>16199 · Communication/Radios</b>	0	833	2,934	6,667	10,000

**Bastrop WCID No 2 - Water/Wastewater  
Actual vs Budget Water  
August 2021**

	Aug 21	Budget	Jan - Aug 21	YTD Budget	Annual Budget
<b>Total Water-Expense</b>	102,419	133,667	939,293	1,069,338	1,604,007
<b>16191 · Engineering Fees - Bond App</b>	0	0	45,005	0	0
<b>Total Expense</b>	102,419	133,667	984,298	1,069,338	1,604,007
<b>Net Ordinary Income</b>	93,069	39,199	409,148	313,595	470,393
<b>Other Income/Expense</b>					
<b>Other Expense</b>					
<b>Capital Outlay-W</b>					
17100 · Vehicles-W	0	2,083	41,671	16,667	25,000
17101 · Equipment-W	2,734	1,250	8,670	10,000	15,000
17102 · Meters-W	0	0	17,894	0	0
17106 · Line Extension-W	0	4,167	6,300	33,333	50,000
17107 · Buildings-W	92,642	0	259,484	0	0
17109 · Capital Outlay Culverts-W	0	5,000	2,000	40,000	60,000
17110 · Capital Outlay-W	0	3,750	0	30,000	45,000
17115 · Water Tank Main - W	0	3,333	93,350	26,667	40,000
17121 · Water Well Cap Improv-W	67,862	0	135,724	0	0
<b>Total Capital Outlay-W</b>	163,237	19,583	565,092	156,667	235,000
<b>Total Other Expense</b>	163,237	19,583	565,092	156,667	235,000
<b>Net Other Income</b>	(163,237)	(19,583)	(565,092)	(156,667)	(235,000)
<b>Net Income</b>	<b>(70,168)</b>	<b>19,616</b>	<b>(155,944)</b>	<b>156,929</b>	<b>235,393</b>

**Bastrop WCID No 2 - Water/Wastewater**  
**Actual vs Budget Wastewater**  
August 2021

	Aug 21	Budget	Jan - Aug 21	YTD Budget	Annual Budget
<b>Ordinary Income/Expense</b>					
<b>Income</b>					
<b>Wastewater-Revenue</b>					
14215 · WW Fees	62,330	67,917	491,623	543,333	815,000
14216 · Commercial WW Fees	3,086	3,333	23,275	26,667	40,000
14220 · WW Bore	30	833	6,320	6,667	10,000
14225 · WW Tap Fees	0	23,333	181,100	186,667	280,000
14230 · Pump Maintenance	0	500	0	4,000	6,000
14235 · Debt Service Reserve Fee	6,762	5,417	53,018	43,333	65,000
14275 · Interest-WW Reserve	0	25	0	200	300
14276 · Interest-WW	48	417	372	3,333	5,000
<b>Total Wastewater-Revenue</b>	72,256	101,775	755,709	814,200	1,221,300
<b>Total Income</b>	72,256	101,775	755,709	814,200	1,221,300
<b>Gross Profit</b>	72,256	101,775	755,709	814,200	1,221,300
<b>Expense</b>					
<b>Wastewater-Expense</b>					
16219 · Damage Claim	0	0	1,167	0	0
16221 · Uniforms-WW	0	500	4,592	4,000	6,000
16222 · W/W Salary Allocations	9,243	10,000	83,191	80,000	120,000
16229 · Maint Agreement-Incode-WW	3,489	375	3,489	3,000	4,500
16233 · Lift Station Admin Service Fee	0	208	1,150	1,667	2,500
16238 · W/W Chemicals	0	208	0	1,667	2,500
16239 · Field Equip Rental-WW	0	417	393	3,333	5,000
16240 · Fuel-WW	1,743	1,042	8,915	8,333	12,500
16241 · Repairs & Maint-WW	0	1,250	179	10,000	15,000
16242 · Materials-WW	1,817	3,750	33,494	30,000	45,000
16243 · Meter Testing-WW	0	19	0	150	225
16244 · Safety Supplies-WW	0	333	4,344	2,667	4,000
16247 · Repairs & Maint-Lift Stat-WW	0	833	2,569	6,667	10,000
16248 · Grinder Pump Repair-WW	0	2,083	13,413	16,667	25,000
16250 · Depreciation-WW	39,313	37,917	314,503	303,333	455,000
16251 · Tools	0	292	1,385	2,333	3,500
16257 · Office Supplies-WW	0	33	9	267	400
16258 · Misc-WW	0	83	730	667	1,000
16259 · Medical-WW	0	83	332	667	1,000
16260 · Op & Maint-City of Bastrop-WW	0	11,667	76,712	93,333	140,000
16265 · Telephone-WW	0	83	0	667	1,000
16266 · License-WW	0	50	0	400	600
16268 · Filing Fees-WW	0	63	400	500	750
16269 · TCEQ Fees-WW	0	267	0	2,133	3,200
16272 · Interest Bonds-WW	12,449	12,821	99,590	102,567	153,850
16274 · Accounting-WW	1,152	1,667	10,165	13,333	20,000

**Bastrop WCID No 2 - Water/Wastewater**  
**Actual vs Budget Wastewater**  
**August 2021**

	Aug 21	Budget	Jan - Aug 21	YTD Budget	Annual Budget
16276 · Audit-WW	0	1,250	7,680	10,000	15,000
16277 · Engineering-WW	0	833	260	6,667	10,000
16278 · Legal- WW	0	417	0	3,333	5,000
16279 · Insurance-WW					
16279a · Insurance-Property-WW	0	275	0	2,200	3,300
16279b · Insurance-Vehicles-WW	0	167	1,250	1,333	2,000
16279c · Insurance-Misc-WW	0	46	0	367	550
16279d · Insurance-E&O-WW	0	46	0	367	550
16279e · Insurance-Liability-WW	0	83	0	667	1,000
16279h · Insurance-WC-WW	0	500	0	4,000	6,000
<b>Total 16279 · Insurance-WW</b>	<b>0</b>	<b>1,117</b>	<b>1,250</b>	<b>8,933</b>	<b>13,400</b>
16280 · Repairs-Bldg WW	0	0	188	0	0
16281 · Repairs-Equip-WW	0	417	4,330	3,333	5,000
16282 · Repairs-Vehicles-WW	2,803	417	7,046	3,333	5,000
16283 · Yard Maintenance-Mowing	0	208	0	1,667	2,500
16284 · Training-WW	0	167	1,103	1,333	2,000
16285 · Electricity-Lift Stations	0	417	2,997	3,333	5,000
16286 · Water-Lift Stations	0	208	993	1,667	2,500
16289 · Labor-Service Lines & Tap-WW	0	167	0	1,333	2,000
16294 · Travel - Lodging	0	42	0	333	500
16295 · Travel - Meals	0	17	0	133	200
16296 · Travel - Rental Car	0	17	0	133	200
16297 · Small Equipment Purchaes-WW	0	83	0	667	1,000
<b>Total Wastewater-Expense</b>	<b>72,009</b>	<b>91,819</b>	<b>686,570</b>	<b>734,550</b>	<b>1,101,825</b>
<b>Total Expense</b>	<b>72,009</b>	<b>91,819</b>	<b>686,570</b>	<b>734,550</b>	<b>1,101,825</b>
<b>Net Ordinary Income</b>	<b>248</b>	<b>9,956</b>	<b>69,139</b>	<b>79,650</b>	<b>119,475</b>
<b>Other Income/Expense</b>					
<b>Other Expense</b>					
<b>Capital Outlay-WW</b>					
17200 · Vehicles-WW	0	0	41,671	0	0
17201 · Equipment-WW	2,734	0	8,670	0	0
17211 · Capital Outlay Grinder Pumps-WW	0	8,333	62,033	66,667	100,000
<b>Total Capital Outlay-WW</b>	<b>2,734</b>	<b>8,333</b>	<b>112,374</b>	<b>66,667</b>	<b>100,000</b>
<b>Total Other Expense</b>	<b>2,734</b>	<b>8,333</b>	<b>112,374</b>	<b>66,667</b>	<b>100,000</b>
<b>Net Other Income</b>	<b>(2,734)</b>	<b>(8,333)</b>	<b>(112,374)</b>	<b>(66,667)</b>	<b>(100,000)</b>
<b>Net Income</b>	<b>(2,486)</b>	<b>1,623</b>	<b>(43,235)</b>	<b>12,983</b>	<b>19,475</b>

**Bastrop WCID No 2 - Roads**  
**Actual vs Budget-RC**  
**August 2021**

	<u>Aug 21</u>	<u>Budget</u>	<u>Jan - Aug 21</u>	<u>YTD Budget</u>	<u>Annual Budget</u>
<b>Ordinary Income/Expense</b>					
<b>Income</b>					
<b>Road Construction-Revenue</b>					
34210 · Assessments	60,608	104,167	812,443	833,333	1,250,000
34215 · Assessments-Prior to 97	7,431	833	36,235	6,667	10,000
34220 · Late Fee	4,998	1,667	34,664	13,333	20,000
34225 · Late Fee- Prior	30	125	1,615	1,000	1,500
34235 · Lien Fees	4,455	2,083	35,095	16,667	25,000
34240 · Deed Admin Fee	0	333	33,156	2,667	4,000
34245 · Returned Check Fee	0	3	0	27	40
34250 · Filing Fees	0	250	2,745	2,000	3,000
34255 · Driveway	40	292	2,200	2,333	3,500
34260 · Other Income-RC	200	0	200	0	0
34265 · Attorney Fees	5,606	1,667	34,270	13,333	20,000
34270 · Allocation to Maintenance Fund	(27,083)	(27,083)	(216,667)	(216,667)	(325,000)
34275 · Interest-RC	192	83	1,691	667	1,000
<b>Total Road Construction-Revenue</b>	<u>56,477</u>	<u>84,420</u>	<u>777,646</u>	<u>675,360</u>	<u>1,013,040</u>
<b>Total Income</b>	56,477	84,420	777,646	675,360	1,013,040
<b>Expense</b>					
<b>Road Construction-Expense</b>					
36210 · Salary Allocations from Water	6,470	10,100	58,234	80,800	121,200
36224 · Admin Allocations from Water-RC	6,804	5,192	82,649	41,536	62,304
36229 · Maint Agreement-Incode-RC	4,159	833	5,986	6,667	10,000
36239 · Field Equip Rental	0	125	0	1,000	1,500
36241 · Repair & Maint-RC	0	42	0	333	500
36245 · Damage Claims	0	4	0	33	50
36258 · Misc	0	417	0	3,333	5,000
36263 · Postage	0	667	947	5,333	8,000
36268 · Filing Fees	88	417	3,150	3,333	5,000
36270 · Bad Debt	0	3,750	0	30,000	45,000
36271 · CC Fees	390	1,000	9,217	8,000	12,000
36272 · Attorney Fees (County)	0	2,500	28,051	20,000	30,000
36273 · Taxes- Property	0	125	0	1,000	1,500
36274 · Accounting	792	917	6,989	7,333	11,000
36276 · Audit-RC	0	833	5,280	6,667	10,000
36277 · Engineering-RC	0	11,667	67,025	93,333	140,000
36278 · Legal-RC	0	2,500	0	20,000	30,000
36279 · Insurance					
36279h · Insurance- WC	0	750	0	6,000	9,000
<b>Total 36279 · Insurance</b>	<u>0</u>	<u>750</u>	<u>0</u>	<u>6,000</u>	<u>9,000</u>

**Bastrop WCID No 2 - Roads**  
**Actual vs Budget-RC**  
**August 2021**

	Aug 21	Budget	Jan - Aug 21	YTD Budget	Annual Budget
<b>36280 · Other Professional Fees</b>	0	83	0	667	1,000
<b>36282 · Repairs-Vehicles-RC</b>	23	0	23	0	0
<b>36294 · Road Fees Written Off</b>	0	2,083	0	16,667	25,000
<b>36295 · Lien Fees Written Off</b>	0	417	0	3,333	5,000
<b>36296 · Road Late Fees Written Off</b>	0	417	0	3,333	5,000
<b>36297 · Road Prior Written Off</b>	0	1,250	0	10,000	15,000
<b>36298 · Attorney Fees Written Off</b>	0	1,250	0	10,000	15,000
<b>Total Road Construction-Expense</b>	18,726	47,338	267,550	378,703	568,054
<b>Total Expense</b>	18,726	47,338	267,550	378,703	568,054
<b>Net Ordinary Income</b>	37,750	37,082	510,096	296,657	444,986
<b>Other Income/Expense</b>					
<b>Other Expense</b>					
<b>Road Construction-Capital</b>					
<b>37210 · Equipment-RC</b>	2,734	0	2,862	0	0
<b>37285 · Capital Outlay-RC</b>	91,050	36,250	462,327	290,000	435,000
<b>Total Road Construction-Capital</b>	93,783	36,250	465,189	290,000	435,000
<b>Total Other Expense</b>	93,783	36,250	465,189	290,000	435,000
<b>Net Other Income</b>	(93,783)	(36,250)	(465,189)	(290,000)	(435,000)
<b>Net Income</b>	<b>(56,033)</b>	<b>832</b>	<b>44,907</b>	<b>6,657</b>	<b>9,986</b>

**Bastrop WCID No 2 - Roads**  
**Actual vs Budget-RM**  
**August 2021**

	<u>Aug 21</u>	<u>Budget</u>	<u>Jan - Aug 21</u>	<u>YTD Budget</u>	<u>Annual Budget</u>
<b>Ordinary Income/Expense</b>					
<b>Income</b>					
<b>Road Maintenance-Revenue</b>					
<b>34160 · Other-RM</b>	0	12,500	0	100,000	150,000
<b>34165 · FEMA Payments</b>	0	12,500	0	100,000	150,000
<b>34176 · Transfer from Road Construction</b>	27,083	27,083	216,667	216,667	325,000
<b>Total Road Maintenance-Revenue</b>	27,083	52,083	216,667	416,667	625,000
<b>Total Income</b>	27,083	52,083	216,667	416,667	625,000
<b>Expense</b>					
<b>Road Maintenance-Expense</b>					
<b>36124 · Salary Allocations from Water</b>	7,561	10,100	57,800	80,800	121,200
<b>36127 · Repairs- Contracted-RM</b>	0	4,167	8,100	33,333	50,000
<b>36128 · Contract Labor- RM</b>	0	4,167	0	33,333	50,000
<b>36129 · Maint. Agreement-Incode-RM</b>	2,818	0	2,818	0	0
<b>36139 · Field Equipment Rental- RM</b>	0	2,083	16,124	16,667	25,000
<b>36141 · R&amp;M-RM</b>	0	1,667	0	13,333	20,000
<b>36142 · Materials-RM</b>	0	24,583	39,989	196,667	295,000
<b>36144 · Safety Supplies-RM</b>	0	417	224	3,333	5,000
<b>36145 · Uniforms</b>	0	0	160	0	0
<b>36146 · Equip. Small</b>	0	83	0	667	1,000
<b>36147 · Permit Fees</b>	0	208	0	1,667	2,500
<b>36148 · Materials- Hauling-RM</b>	0	1,250	31,317	10,000	15,000
<b>36160 · Misc. Office-RM</b>	0	0	9	0	0
<b>36174 · Accounting</b>	180	167	1,588	1,333	2,000
<b>36176 · Audit-RM</b>	0	333	1,200	2,667	4,000
<b>36177 · Engineering-RM</b>	0	1,667	0	13,333	20,000
<b>36178 · Legal-RM</b>	0	167	0	1,333	2,000
<b>36179 · Insurance-WC-RM</b>	0	42	0	333	500
<b>36181 · Repairs- Equip-RM</b>	0	417	2,102	3,333	5,000
<b>36182 · Repairs- Vehicles-RM</b>	23	417	2,574	3,333	5,000
<b>Total Road Maintenance-Expense</b>	10,582	51,933	164,004	415,467	623,200
<b>Total Expense</b>	10,582	51,933	164,004	415,467	623,200
<b>Net Ordinary Income</b>	16,502	150	52,662	1,200	1,800

**Bastrop WCID No 2 - Roads**  
**Actual vs Budget-RM**  
 August 2021

	<u>Aug 21</u>	<u>Budget</u>	<u>Jan - Aug 21</u>	<u>YTD Budget</u>	<u>Annual Budget</u>
<b>Other Income/Expense</b>					
<b>Other Expense</b>					
<b>Road Maintenance-Capital</b>					
37110 · Equipment-RM	2,734	0	2,734	0	0
37185 · Capital Outlay-RM	0	0	3,600	0	0
<b>Total Road Maintenance-Capital</b>	<u>2,734</u>	<u>0</u>	<u>6,334</u>	<u>0</u>	<u>0</u>
<b>Total Other Expense</b>	<u>2,734</u>	<u>0</u>	<u>6,334</u>	<u>0</u>	<u>0</u>
<b>Net Other Income</b>	<u>(2,734)</u>	<u>0</u>	<u>(6,334)</u>	<u>0</u>	<u>0</u>
<b>Net Income</b>	<u><b>13,768</b></u>	<u><b>150</b></u>	<u><b>46,328</b></u>	<u><b>1,200</b></u>	<u><b>1,800</b></u>

**Bastrop WCID No 2 - Standby**  
**Actual vs Budget**  
**August 2021**

	<u>Aug 21</u>	<u>Budget</u>	<u>Jan - Aug 21</u>	<u>YTD Budget</u>	<u>Annual Budget</u>
<b>Ordinary Income/Expense</b>					
<b>Income</b>					
25300 · Pine Forest Standby	0	417	582	3,333	5,000
25500 · TV Standby	540	417	2,260	3,333	5,000
25600 · Late Fees	0	0	510	0	0
25700 · Lien Fees	0	0	48	0	0
25710 · Attorney Fees	0	0	417	0	0
<b>Total Income</b>	540	833	3,817	6,667	10,000
<b>Expense</b>					
27110 · Admin Allocations	0	417	0	3,333	5,000
27120 · Maint. Agreement- Incode	1,163	0	1,163	0	0
27135 · Filing Fees	0	0	0	0	0
27142 · Fees Written Off	0	0	2,814	0	0
27145 · Lien Fees Written Off	0	0	0	0	0
27146 · Late Fees Written Off	0	0	0	0	0
27160 · Accounting	180	167	1,588	1,333	2,000
27170 · Audit	0	208	1,200	1,667	2,500
27175 · Attorney Fees Expense	0	0	1,074	0	0
27190 · Legal	0	42	0	333	500
<b>Total Expense</b>	1,343	833	7,840	6,667	10,000
<b>Net Ordinary Income</b>	(803)	0	(4,023)	0	0
<b>Other Income/Expense</b>					
<b>Other Expense</b>					
27195 · Drainage	0	0	3,750	0	0
<b>Total Other Expense</b>	0	0	3,750	0	0
<b>Net Other Income</b>	0	0	(3,750)	0	0
<b>Net Income</b>	<b>(803)</b>	<b>0</b>	<b>(7,773)</b>	<b>0</b>	<b>0</b>

**Bastrop WCID No 2 - CPF**  
**Profit & Loss**  
**All Transactions**

Aug 31, 21

<b>Income</b>	
24801 · Interest Earned On Checking	0.00
24802 · Interest On Temp Investments	8.94
25701 · Proceeds From Sale of Note	6,775,000.00
<b>Total Income</b>	<u>6,775,008.94</u>
<b>Expense</b>	
27704 · Note Issuance Cost	282,852.50
27901 · Capital Outlay -Water Line Repl	0.00
27902 · Capital Outlay-Elevated Storage	0.00
27903 · Capital Outlay-Water Well	0.00
27904 · Capital Outlay-GST &Water Plant	0.00
<b>Total Expense</b>	<u>282,852.50</u>
<b>Net Income</b>	<u><u><b>6,492,156.44</b></u></u>

**Bastrop WCID No 2 - Water/Wastewater**

**Balance Sheet**

As of August 31, 2021

	Aug 31, 21
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
11110 · Operating - Water	620,639.36
11220 · TWDB WW	572.00
<b>Total Checking/Savings</b>	621,211.36
<b>Other Current Assets</b>	
<b>Accounts Receivable</b>	
11150 · Accounts Receivable-W	32,938.40
11250 · Accounts Receivable - WW	12,544.19
<b>Total Accounts Receivable</b>	45,482.59
11120 · Petty Cash	215.00
11130 · Cash Drawer	250.00
11140 · Time Deposits-W	2,908,787.30
11160 · Allowance for Doubtful-W	(10,176.94)
11171 · Due from Standby-W	593.78
11172 · Due from RM-W	10,888.15
11173 · Due from RC-W	18,868.95
11175 · FEMA Receivable	23,500.00
11180 · Utility Deposits-W	920.00
11230 · Time Deposits-WW	1,185,731.00
11260 · Allowance for Doubtful-WW	(4,414.45)
11274 · Deferred Outflow - Retirement	55,581.00
<b>Total Other Current Assets</b>	4,236,226.38
<b>Total Current Assets</b>	4,857,437.74
<b>Fixed Assets</b>	
11190 · Accumulated Depreciation-W	(3,592,867.20)
11191 · Land-W	85,504.00
11192 · Bldgs & Equipment-W	5,702,857.19
11290 · Accumulated Depreciation-WW	(3,646,512.84)
11291 · Land-WW	14,525.00
11292 · Bldgs & Equipment-WW	7,998,503.63
<b>Total Fixed Assets</b>	6,562,009.78
<b>TOTAL ASSETS</b>	<b>11,419,447.52</b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Accounts Payable</b>	
12000 · Accounts Payable	40,382.46
<b>Total Accounts Payable</b>	40,382.46
<b>Other Current Liabilities</b>	
12140 · Accrued Salaries	4,003.42
12144 · FSA Employee Flexible Spending	20,067.61
12145 · Benefit Liability	13.40
12160 · Deposits	277,050.00
12170 · Due to TCEQ-W	4,873.17
12180 · Groundwater Assessments Pay-W	1,673.46

**Bastrop WCID No 2 - Water/Wastewater**

**Balance Sheet**

As of August 31, 2021

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	<u>Aug 31, 21</u>
12188 · Due to Others	0.30
12191 · FEMA Payments Deferred Revenue	23,500.00
12270 · Due to TCEQ-WW	2,570.10
12271 · Equipment Lease Payable-WF	36,189.52
12280 · Bonds Payable-TWDB-WW	5,060,000.00
12281 · Bond Interest Payable	29,291.16
<b>Total Other Current Liabilities</b>	<u>5,459,232.14</u>
<b>Total Current Liabilities</b>	<u>5,499,614.60</u>
<b>Total Liabilities</b>	5,499,614.60
<b>Equity</b>	
13110 · Unrestricted Fund Balance-W	3,507,631.79
13120 · Restricted Fund Balance-Bond	65,000.00
13140 · Capital Assets Fund Balance-W	1,834,568.00
13220 · Unrestricted Fund Balance-WW	905,603.05
13240 · Capital Assets Fund Balance-WW	(193,791.00)
Net Income	(199,178.92)
<b>Total Equity</b>	<u>5,919,832.92</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u><b>11,419,447.52</b></u></u>

**Bastrop WCID No 2 - Roads**  
**Balance Sheet**  
As of August 31, 2021

	<b>Aug 31, 21</b>
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
31210 · Road Const Operating	124,319.42
<b>Total Checking/Savings</b>	124,319.42
<b>Other Current Assets</b>	
31230 · Time Deposits-RC	754,627.34
31250 · Accounts Receivable-RC	2,437,378.79
31260 · Allowance for Doubtful-RC	(1,772,856.78)
31277 · FEMA Receivable	231,464.68
<b>Total Other Current Assets</b>	1,650,614.03
<b>Total Current Assets</b>	1,774,933.45
<b>TOTAL ASSETS</b>	<b>1,774,933.45</b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Accounts Payable</b>	
32000 · Accounts Payable	47,308.20
<b>Total Accounts Payable</b>	47,308.20
<b>Other Current Liabilities</b>	
32140 · Deferred Revenue - Assessments	664,462.20
32150 · Due to Water-RM	10,888.15
32250 · Due to Water-RC	18,868.95
32257 · FEMA Funds Deferred Revenue	231,464.68
<b>Total Other Current Liabilities</b>	925,683.98
<b>Total Current Liabilities</b>	972,992.18
<b>Total Liabilities</b>	972,992.18
<b>Equity</b>	
33130 · Fund Balance-RM	497,233.32
33220 · Fund Balance-RC	213,472.71
Net Income	91,235.24
<b>Total Equity</b>	801,941.27
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>1,774,933.45</b>

**Bastrop WCID No 2 - Standby  
Balance Sheet  
As of August 31, 2021**

	<b>Aug 31, 21</b>
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
21100 · Standby Operating	93,282.98
<b>Total Checking/Savings</b>	93,282.98
<b>Other Current Assets</b>	
21500 · Accounts Receivable	487,547.95
21600 · Allowance for Bad Debts	(494,398.40)
<b>Total Other Current Assets</b>	(6,850.45)
<b>Total Current Assets</b>	86,432.53
<b>TOTAL ASSETS</b>	<b>86,432.53</b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Other Current Liabilities</b>	
22200 · Due to Water	593.78
<b>Total Other Current Liabilities</b>	593.78
<b>Total Current Liabilities</b>	593.78
<b>Total Liabilities</b>	593.78
<b>Equity</b>	
23010 · Fund Balance	93,611.32
Net Income	(7,772.57)
<b>Total Equity</b>	85,838.75
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>86,432.53</b>

## District Debt Service Payments

07/01/2021 - 06/30/2022

Paying Agent	Series	Date Due	Date Paid	Principal	Interest	Total Due
Debt Service Payment Due 12/01/2021						
Amegy Bank of Texas	2016 - WS&D	12/01/2021		270,000.00	87,873.50	357,873.50
		Total Due 12/01/2021		270,000.00	87,873.50	357,873.50
Debt Service Payment Due 06/01/2022						
Amegy Bank of Texas	2016 - WS&D	06/01/2022		0.00	84,836.00	84,836.00
Branch Banking & Trust	2021 - Revenue	06/01/2022		0.00	89,251.22	89,251.22
		Total Due 06/01/2022		0.00	174,087.22	174,087.22
		District Total		\$270,000.00	\$261,960.72	\$531,960.72