MUNICIPAL ACCOUNTS & CONSULTING, L.P.

Bastrop County Water Control & Improvement District No. 2

Bookkeeper's Report

September 30, 2021

September 2021 Financials do not reflect the true income and expense position due to the establishment of the bond fund accounting process

6500 River Place Blvd. Å Building 4, Suite 104 Å Austin, Texas 78730 Å Phone: 512.782.2400 Å Fax: 512.795.9968

Bastrop WCID No 2 - Water/Wastewater

Cash Flow Report - Operating Water Account

As of September 30, 2021

Num	Name	Memo	Amount	Balance
BALANCE AS OF 09/01/2021				$620,639.36
Receipts				
	Payment from Standby Fund		593.78	
	Payment from Road Fund		29,757.10	
	Interest Earned on Checking		25.30	
	Accounts Receivable-W		298,898.79	
	Accounts Receivable-W		6,353.70	
Total Receipts				335,628.67
Disbursements				
24847	Alma Rodriguez.	Mileage	(77.62)	
24848	Ameriflex Business Solutions	FSA Purchases	(47.50)	
24849	AT&T Mobility	Telephone Expense	(520.25)	
24850	BlueCross BlueShield of Texas	Insurance	(13,023.54)	
24851	BOXX Modular Inc.	Office Rental	(1,204.00)	
24852	Johnson Lab & Supply Inc.	Materials & Maintenance	(391.46)	
24853	Lost Pines Truck Diesel	Vehicle Maintenance	(6,932.76)	
24854	Lowe's Business Account	Materials	(2,243.77)	
24855	McCoy's Building Supply Corp	Materials	(187.72)	
24856	Quadient Inc	Office Equip Lease	(151.66)	
24857	Riley Fox Endeavors LLC	Lease for Building Lot Space	(518.48)	
24858	Tyler Technologies Inc	Maint Agreement Incode	(8,275.45)	
24859	Ameriflex Business Solutions	FSA Purchases	(52.66)	
24860	AT&T	Telephone Expense - Lift Station	(134.83)	
24861	Capital One	Misc Office	(121.32)	
24862	Card Service Center	Credit Card Expense	(4,559.28)	
24863	Municipal Accounts & Consulting L.P.	Bookkeeping Fees	(4,627.44)	
24864	Quality Trailers and Parts	Equipment	(10,935.00)	
24865	Quill Corporation	Office Supplies	(71.65)	
24866	Shaun K Moore	Building	(1,900.00)	
24867	Time Warner Cable	Telephone/Internet	(120.62)	
24868	Wells Fargo Vendor Fin Serv	Equipment Lease	(451.86)	
24869	Weston Hoffmeister	Yard Maintenance - Mowing	(950.00)	
24870	Ameritas Life Insurance Corp	Insurance	(562.20)	
24871	Aqua Beverage Company	Drinking Water	(75.50)	
24872	Barnard Tire & Auto	Maintenance & Repair	(83.91)	
24873	BEFCO Engineering, Inc	Engineering Fees	(13,500.00)	
24874	Checkr Inc.	VOID: Pre-Employment Screening	0.00	
24875	Environmental Improvements, Inc	Materials	(450.00)	
24876	Esquivel Enterprise	Cleaning	(400.00)	
24877	Howdy Enterprises, LTD	Port a John	(92.70)	
24878	La Grange NAPA	Repair Vehicle	(596.04)	
24879	Lost Pines Groundwater Conservation Distr	Ground Water Assessment	(1,634.95)	
24880	Matrix Imaging Solutions (C)	Printing	(323.76)	
24881	Professional Image Communications	Answering Service	(230.00)	
24882	Texas Excavation Safety Systems, Inc.	Message Fees	(35.15)	
24883	Time Warner Cable	Telephone/Internet	(128.51)	
24884	TLC Office Systems	Computer	(1,494.00)	
24885	Waste Connections	Garbage Expense	(281.08)	
24886	Wex Bank	Fuel	(2,211.28)	
24887	Bastrop Guardian Self Storage	Customer Deposit Refund	(164.54)	
24888	Dan Hugo	Customer Deposit Refund	(26.24)	

Bastrop WCID No 2 - Water/Wastewater

Cash Flow Report - Operating Water Account

As of September 30, 2021

Num	Name	Memo	Amount	Balance
Disbursements				
24889	America Villegas	Customer Deposit Refund	(137.27)	
24890	828 Management Group	Customer Deposit Refund	(161.40)	
24891	Alma Alvarado & Gloria Carrasco	Customer Deposit Refund	(69.87)	
24892	Fred Wipff	Customer Deposit Refund	(27.27)	
24893	James T Short	Customer Deposit Refund	(261.15)	
24894	Charlotte Hatch	Customer Deposit Refund	(133.62)	
24895	Lambert Sikkema	Customer Deposit Refund	(12.79)	
24896	Mandy & James Cullar	Customer Deposit Refund	(6.53)	
24897	Buono & Associates	Customer Deposit Refund	(125.48)	
24898	Trent Baird	Customer Deposit Refund	(150.03)	
24899	Ramon Sepulveda	Customer Deposit Refund	(118.20)	
24900	Richard D Troy	Customer Deposit Refund	(55.80)	
24901	Linda Opperman	Customer Deposit Refund	(118.05)	
24902	Ashley & Angela Radde	Customer Deposit Refund	(31.95)	
24903	George Guajardo	Customer Deposit Refund	(115.21)	
24904	Remax	Customer Deposit Refund	(130.53)	
24905	Chase Rampy	Customer Deposit Refund	(117.31)	
24906	Angelica Torres	Customer Deposit Refund	(8.86)	
24907	Opendoor Property Trust	Customer Deposit Refund	(123.60)	
24908	Tamer Salama	Customer Deposit Refund	(17.26)	
24909	Ameriflex Business Solutions	FSA Purchases	(41.37)	
24910	Ameriflex Business Solutions.	Insurance FSA Fees	(86.00)	
24911	Aqua Water Supply Corporation	Water Samples	(275.00)	
24912	Barnard Tire & Auto	Maintenance & Repair	(925.96)	
24913	Bastrop WCID No 2 - W/W	WasteWater Service	(146.13)	
24914	Bastrop WCID No 2 - Water	Purchase Water Expense	(245.54)	
24915	Cintas Corporation #86	Uniforms	(1,007.95)	
24916	Core & Main LP	Repairs	(5,480.54)	
24917	DPC Industries, Inc.	Chemicals	(1,076.16)	
24918	Ferguson Enterprises, Inc. #1106	Repairs & Maintenance	(12,813.00)	
24919	Grainger Inc	Repair & Maintenance	(458.43)	
24920	Humana Hlth Plan TX	Insurance Premium	(169.11)	
24921	Quadient Inc	Office Equip Lease	(151.66)	
24922	Riley Fox Endeavors LLC	Lease for Building Lot Space	(518.48)	
24923	Unum Life Insurance Company	Insurance Premium	(631.26)	
24924	Wells Fargo Vendor Fin Serv	Equipment Lease	(1,247.92)	
24925	AT&T Mobility	Telephone Expense	(497.96)	
24926	DPC Industries, Inc.	Chemicals	(230.00)	
24927	DSHS Central Lab MC2004	Water Samples	(213.92)	
24928	Ferguson Enterprises, Inc. #1106	Supplies	(1,141.47)	
24929	Frontier Communications	Answering Service	(71.15)	
24930	Grainger Inc	Supplies	(518.23)	
24931	Johnson Lab & Supply Inc.	Materials & Maintenance	(1,941.52)	
24932	McLean & Howard, LLP	Legal Fees	(270.00)	
24933	Motorola Solutions Inc.	Radios	(15,944.24)	
24934	TLC Office Systems	Computer	(12.00)	
24935	Wex Bank	Fuel	(1,460.28)	
24936	Guillermo Gonzalez / Blanca Herrera	Customer Deposit Refund	(127.15)	
24937	David Iles	Customer Deposit Refund	(37.10)	
24938	Raymond Walker/Freda Laurie Bonbar Walker	Customer Deposit Refund	(54.41)	
EFT	Bluebonnet Electric Coop	Utility Expense	(5,871.05)	
EFT	City of Bastrop	Purchase Sewer Service	(11,735.32)	

Bastrop WCID No 2 - Water/Wastewater

Cash Flow Report - Operating Water Account

As of September 30, 2021

Num	Name	Memo	Amount	Balance
Disbursements				
EFT	Bastrop WCID No 2	TCDRS - Retirement Payment	(8,405.53)	
INT/SRV	Bastrop WCID No 2	Credit Card Discount Fees	(2,750.19)	
INT/SRV	Bastrop WCID No 2	Bank Fee	(30.00)	
INT/SRV	Bastrop WCID No 2	Bank Fees	(40.00)	
PAYROLL	Bastrop WCID No 2 - Water	Payroll -08/25/2021-09/07/2021	(21,836.06)	
PAYROLL	Bastrop WCID No 2	Payroll Expense - Child Support	(110.77)	
PAYROLL	Bastrop WCID No 2 - Water	Payroll -09/08/2021-09/21/2021	(21,970.66)	
PAYROLL	Bastrop WCID No 2	Payroll Expense - Child Support	(110.77)	
PAYROLL	Alliance Payroll	Payroll Fees	(274.35)	
PAYROLL	United States Treasury	Payroll Liabilites	(13,521.87)	
RCT/TRN	Bastrop WCID No 2	Transfer to WW-Annual TWDB	(37,145.59)	
Total Disbursements				(253,307.01)
BALANCE AS OF 09/30/2021				$702,961.02

Bastrop WCID No 2 - Water / Wastewater

Cash Flow Report - TWDB WW Account

As of September 30, 2021

Num	Name	Memo	Amount	Balance
BALANCE AS OF 09/01/2021				$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 09/30/2021				$572.00

Bastrop WCID No 2 - Standby

Cash Flow Report - Standby Operating Account

As of September 30, 2021

Num	Name	Memo	Amount	Balance
BALANCE AS OF 09/01/2021				$93,282.98
Receipts				
	Accounts Receivable		2,891.97	
Total Receipts				2,891.97
Disbursements				
4006	Bastrop WCID No 2 Water	VOID: AP	0.00	
Total Disbursements				0.00
BALANCE AS OF 09/30/2021				$96,174.95

Bastrop WCID No 2 - Roads

Cash Flow Report - Road Const Operating Account

As of September 30, 2021

Num	Name	Memo	Amount	Balance
BALANCE AS OF 09/01/2021				$124,319.42
Receipts				
	Accounts Receivable		76,558.54	
Total Receipts				76,558.54
Disbursements				
5483	973 Materials, LLC	Road Base	(7,177.90)	
5484	Bastrop County District Clerk.	Filing Fee - 05-23-1293 Rebecca Lee	(8.00)	
5485	Dallas County Constable PCT 1	Filing Fees 05-23-1293 Rebecca Lee	(80.00)	
5486	K3 Transport LLC	Road Base	(17,990.24)	
5487	973 Materials, LLC	Recycled Base	(6,044.50)	
5488	Barnard Tire & Auto	Repairs -Vehicles	(23.00)	
5489	K3 Transport LLC	Recycled Base	(9,421.66)	
5490	RDO Equipment Co.	Equipment Rental	(6,562.90)	
5491	973 Materials, LLC	Road Base	(4,967.60)	
5492	ASCO Equipment	Fork Lift Rental	(2,378.00)	
5493	Bastrop WCID No 2 Water	Transfer to Water - AP Reimbursement	(29,757.10)	
5494	BEFCO Engineering, Inc.	Engineering Fees	(17,400.00)	
5495	K3 Transport LLC	Recycled Base	(8,453.37)	
5496	RDO Equipment Co.	Rental Equipment	(5,913.29)	
5497	973 Materials, LLC	Recycled Base	(17,407.10)	
5498	Alliance Engineering Group, Inc.	Tahitian Village Roadway Improvements Project A	(320.00)	
5499	ASCO Equipment	Fork Lift Rental	(2,610.00)	
5500	WJC Constructors, LLC	Capital Outlay	(23,000.00)	
5501	973 Materials, LLC	Recycled Base	(7,509.90)	
5502	K3 Transport LLC	Recycled Base	(22,788.83)	
FEES	Bastrop WCID No 2 RC	Credit Card Discount Fees	(5,407.61)	
Total Disbursements				(195,221.00)
BALANCE AS OF 09/30/2021				$5,656.96

ROSCOE STATE BANK - #XXXX2709

Bastrop County Water Control & Improvement District No. 2

Account Balances

As of September 30, 2021

Financial Institution (Acct Number)	Issue Date	Maturity Date	Interest Rate	Account Balance	Notes
Fund: Water/Wastewater					
Money Market Funds					
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 (XXXX0002)	05/30/2019		0.01 %	1,620,909.50	Water
TEXPOOL (XXXX0003)	02/04/2020		0.01 %	613,331.05	Building Funds
Checking Account(s)					
FIRST NAT BASTR-CKING (XXXX1469)			0.10 %	702,961.02	Operating - Water
FIRST NAT BASTR-CKING (XXXX3289)			0.10 %	572.00	TWDB WW
		Totals for Water/Wastewater Fund:		$3,155,056.53	
Fund: Capital Projects					
Money Market Funds					
TEXPOOL (XXXX0005)	07/21/2021		0.01 %	6,492,305.12	Series 2021
		Totals for Capital Projects Fund:		$6,492,305.12	
Fund: Standby					
Checking Account(s)					
ROSCOE STATE BANK (XXXX2687)			0.10 %	96,174.95	Standby Operating
		Totals for Standby Fund:		$96,174.95	
Fund: Debt Service					
Money Market Funds					
AMEGY BANK - TRUST (XXXX1041)	09/30/2021		0.05 %	642,255.96	WW-ESC TWDB Loan
FIRST NATIONAL BANK BASTR (XXXX4385)	09/30/2021		0.25 %	580,670.05	WW-ESC TWDB Loan
TEXPOOL (XXXX0001)	09/30/2021		0.01 %	457,325.45	TWDB Reserve fund
		Totals for Debt Service Fund:		$1,680,251.46	
Fund: Roads					
Money Market Funds					
ROSCOE STATE BANK (XXXX3131)	01/01/2016		0.50 %	754,813.41	Road Const MM
Checking Account(s)					
ROSCOE STATE BANK (XXXX2709)			0.10 %	5,656.96	Road Const Operating
		Totals for Roads Fund:		$760,470.37	
Grand total for Bastrop County Water Control & Improvement District No. 2:				$12,184,258.43	

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

	Sep 21	Budget	Jan - Sep 21	YTD Budget	Annual Budget
Ordinary Income/Expense					
Income					
Wastewater-Revenue					
14215 · WW Fees	62,577	67,917	554,200	611,250	815,000
14216 · Commercial WW Fees	3,662	3,333	26,938	30,000	40,000
14220 · WW Bore	880	833	7,200	7,500	10,000
14225 · WW Tap Fees	8,500	23,333	189,600	210,000	280,000
14230 · Pump Maintenance	0	500	0	4,500	6,000
14235 · Debt Service Reserve Fee	6,788	5,417	59,806	48,750	65,000
14275 · Interest-WW Reserve	0	25	0	225	300
14276 · Interest-WW	49	417	422	3,750	5,000
Total Wastewater-Revenue	82,456	101,775	838,165	915,975	1,221,300
Total Income	82,456	101,775	838,165	915,975	1,221,300
Gross Profit	82,456	101,775	838,165	915,975	1,221,300
Expense					
Wastewater-Expense					
16219 · Damage Claim	0	0	1,167	0	0
16221 · Uniforms-WW	724	500	6,079	4,500	6,000
16222 · W/W Salary Allocations	10,025	10,000	93,216	90,000	120,000
16229 · Maint Agreement-Incode-WW	0	375	3,489	3,375	4,500
16233 · Lift Station Admin Service Fee	0	208	1,150	1,875	2,500
16238 · W/W Chemicals	0	208	0	1,875	2,500
16239 · Field Equip Rental-WW	0	417	393	3,750	5,000
16240 · Fuel-WW	1,930	1,042	11,951	9,375	12,500
16241 · Repairs & Maint-WW	0	1,250	179	11,250	15,000
16242 · Materials-WW	4,815	3,750	38,310	33,750	45,000
16243 · Meter Testing-WW	0	19	0	169	225
16244 · Safety Supplies-WW	0	333	4,344	3,000	4,000
16247 · Repairs & Maint-Lift Stat-WW	0	833	2,569	7,500	10,000
16248 · Grinder Pump Repair-WW	0	2,083	19,241	18,750	25,000
16250 · Depreciation-WW	39,313	37,917	353,816	341,250	455,000
16251 · Tools	111	292	1,496	2,625	3,500
16257 · Office Supplies-WW	0	33	9	300	400
16258 · Misc-WW	0	83	730	750	1,000
16259 · Medical-WW	323	83	655	750	1,000
16260 · Op & Maint-City of Bastrop-WW	0	11,667	88,448	105,000	140,000
16265 · Telephone-WW	0	83	0	750	1,000
16266 · License-WW	0	50	0	450	600
16268 · Filing Fees-WW	0	63	400	563	750
16269 · TCEQ Fees-WW	0	267	0	2,400	3,200
16272 · Interest Bonds-WW	12,449	12,821	112,039	115,388	153,850
16274 · Accounting-WW	1,152	1,667	11,317	15,000	20,000
16276 · Audit-WW	0	1,250	7,680	11,250	15,000
16277 · Engineering-WW	0	833	260	7,500	10,000
16278 · Legal- WW	0	417	0	3,750	5,000
16279 · Insurance-WW					
16279a · Insurance-Property-WW	0	275	0	2,475	3,300
16279b · Insurance-Vehicles-WW	0	167	1,250	1,500	2,000

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

	Sep 21	Budget	Jan - Sep 21	YTD Budget	Annual Budget
16279c · Insurance-Misc-WW	0	46	0	413	550
16279d · Insurance-E&O-WW	0	46	0	413	550
16279e · Insurance-Liability-WW	0	83	0	750	1,000
16279h · Insurance-WC-WW	0	500	0	4,500	6,000
Total 16279 · Insurance-WW	0	1,117	1,250	10,050	13,400
16280 · Repairs-Bldg WW	0	0	188	0	0
16281 · Repairs-Equip-WW	0	417	4,468	3,750	5,000
16282 · Repairs-Vehicles-WW	252	417	7,330	3,750	5,000
16283. · Yard Maintenance-Mowing	0	208	309	1,875	2,500
16284 · Training-WW	0	167	1,103	1,500	2,000
16285 · Electricity-Lift Stations	0	417	3,413	3,750	5,000
16286 · Water-Lift Stations	0	208	1,139	1,875	2,500
16289 · Labor-Service Lines & Tap-WW	0	167	0	1,500	2,000
16294 · Travel - Lodging	0	42	0	375	500
16295 · Travel - Meals	0	17	0	150	200
16296 · Travel - Rental Car	0	17	0	150	200
16297 · Small Equipment Purchaes-WW	0	83	0	750	1,000
Total Wastewater-Expense	71,094	91,819	778,137	826,369	1,101,825
Total Expense	71,094	91,819	778,137	826,369	1,101,825
Net Ordinary Income	11,363	9,956	60,028	89,606	119,475
Other Income/Expense					
Other Expense					
Capital Outlay-WW					
17200 · Vehicles-WW	0	0	41,671	0	0
17201 · Equipment-WW	0	0	8,670	0	0
17206 · WW Line Extensions-WW	27,628	0	27,628	0	0
17211 · Capital Outlay Grinder Pumps-WW	0	8,333	62,033	75,000	100,000
17232 · Transfer out to Debt Service-WW	1,222,926	0	1,222,926	0	0
Total Capital Outlay-WW	1,250,554	8,333	1,362,928	75,000	100,000
Total Other Expense	1,250,554	8,333	1,362,928	75,000	100,000
Net Other Income	(1,250,554)	(8,333)	(1,362,928)	(75,000)	(100,000)
Net Income	**(1,239,191)**	**1,623**	**(1,302,899)**	**14,606**	**19,475**

Bastrop WCID No 2 - Water/Wastewater

Actual vs Budget Water

September 2021

	Sep 21	Budget	Jan - Sep 21	YTD Budget	Annual Budget
Ordinary Income/Expense					
Income					
Water-Revenue					
14110 · TV Water Sales	146,763	133,333	1,142,394	1,200,000	1,600,000
14115 · Water Late Charge Income	1,498	2,083	11,554	18,750	25,000
14120 · TV Tap Fees	48,000	18,750	267,050	168,750	225,000
14125 · Capital Reserve Fee	17,267	7,917	152,794	71,250	95,000
14130 · Water Line Bore	4,750	2,500	18,700	22,500	30,000
14140 · Backflow Inspections	0	417	0	3,750	5,000
14145 · Returned Check Fee	0	0	0	0	0
14148 · Pools	55	25	550	225	300
14150 · Maps Sold	25	21	150	188	250
14155 · Office Rents	275	292	2,475	2,625	3,500
14160 · Other Income-W	115	5,417	1,686	48,750	65,000
14170 · Reconnect Fee	800	833	8,750	7,500	10,000
14175 · Interest-W	87	1,250	813	11,250	15,000
14180 · Copies & Faxes	0	4	5	37	50
14190 · Irrigation Systems	0	25	0	225	300
14197 · Proceeds from Sale	0	0	6,200	0	0
Total Water-Revenue	219,635	172,867	1,613,120	1,555,800	2,074,400
Total Income	219,635	172,867	1,613,120	1,555,800	2,074,400
Gross Profit	219,635	172,867	1,613,120	1,555,800	2,074,400
Expense					
Water-Expense					
16100 · Payroll					
16100a · Salaries	48,107	54,167	441,410	487,500	650,000
16100b · Over Time	1,082	2,083	13,655	18,750	25,000
16100c · Double Time	273	208	8,141	1,875	2,500
16100e · Holiday	3,416	3,333	21,598	30,000	40,000
16100f · Annual Leave	3,627	2,083	21,172	18,750	25,000
16100g · Sick	2,259	1,667	16,200	15,000	20,000
16100h · Personal Time	124	250	752	2,250	3,000
16100k · FICA	4,366	5,417	39,221	48,750	65,000
16100m · Retirement-Life	4,285	5,417	47,869	48,750	65,000
16100n · SUI	197	333	3,819	3,000	4,000
16100o · Longevity Pay	0	958	0	8,625	11,500
16100p · FUTA	42	83	700	750	1,000
16100q · On Call Pay	552	2,917	10,765	26,250	35,000
16100r · Child Support	0	0	0	0	0
Total 16100 · Payroll	68,330	78,917	625,301	710,250	947,000
16110 · Health Insurance					
16110a · Insurance-Medical	10,447	15,833	115,135	142,500	190,000
16110b · Insurance-Dental	389	708	4,273	6,375	8,500
16110c · Insurance-Vision	277	146	2,486	1,313	1,750
16110d · HSA	0	125	0	1,125	1,500
16110e · Insurance-Life	0	625	4,774	5,625	7,500

Bastrop WCID No 2 - Water/Wastewater

Actual vs Budget Water

September 2021

	Sep 21	Budget	Jan - Sep 21	YTD Budget	Annual Budget
Total 16110 · Health Insurance	11,112	17,437	126,669	156,938	209,250
16116 · Office Building Rental	1,722	1,750	15,502	15,750	21,000
16117 · Payroll Service Fee	274	400	2,717	3,600	4,800
16118 · Hand Tools	111	417	2,008	3,750	5,000
16120 · Wellness Program	0	83	0	750	1,000
16121 · Uniforms-W	724	833	6,094	7,500	10,000
16122 · Mileage	91	208	749	1,875	2,500
16123 · Vehicle Usage	0	167	0	1,500	2,000
16124 · Admin Allocations	0	(9,067)	(82,649)	(81,603)	(108,804)
16125 · PPE Allocations	(15,765)	(20,200)	(131,799)	(181,800)	(242,400)
16125a · EOM Salary Reimburs from WW	(10,025)	(10,000)	(93,216)	(90,000)	(120,000)
16126 · Answering Service	0	208	1,960	1,875	2,500
16127 · Repairs-Contracted-W	0	125	0	1,125	1,500
16128 · Maint Agreement-Hand Held	0	167	780	1,500	2,000
16129 · Maint Agreement-Incode-W	0	1,375	18,952	12,375	16,500
16130 · Office Equip Lease	604	1,250	8,653	11,250	15,000
16131 · Pest Control	0	25	79	225	300
16133 · Water Well Admin Service Fee	0	25	0	225	300
16133a · Security Agreement	0	0	1,394	0	0
16134 · Cleaning-Office	200	208	1,800	1,875	2,500
16135 · Garbage	84	100	953	900	1,200
16136 · Cleaning-Maint Building	200	250	1,800	2,250	3,000
16137 · Backflow Inspection	0	42	0	375	500
16138 · Chemicals-Chlorine	691	2,083	11,319	18,750	25,000
16138a · Contract Labor	0	417	0	3,750	5,000
16139 · Field Equip Rental-W	0	417	741	3,750	5,000
16140 · Fuel-W	1,930	1,042	22,206	9,375	12,500
16141 · Repairs & Maint-W	13,845	1,250	39,573	11,250	15,000
16142 · Materials-W	6,212	6,250	45,928	56,250	75,000
16143 · Water Testing-W	0	0	903	0	0
16144 · Safety Supplies-W	272	333	5,489	3,000	4,000
16145 · Damage Claims	0	833	1,167	7,500	10,000
16146 · Water Samples	0	833	5,411	7,500	10,000
16147 · Repairs & Maint-Water Well	1,990	3,333	15,847	30,000	40,000
16149 · Computer-W	1,916	1,667	17,877	15,000	20,000
16150 · Depreciation-W	18,541	17,083	166,870	153,750	205,000
16151 · Dues & Subscriptions	0	83	370	750	1,000
16152 · Election Costs	0	250	0	2,250	3,000
16153 · Fax	0	8	0	75	100
16154 · Late Fees-W	0	125	126	1,125	1,500
16155 · Internet	376	208	2,233	1,875	2,500
16156 · Printing-W	277	833	4,651	7,500	10,000
16156a · Janitorial Supplies	0	17	0	150	200
16157 · Office Supplies-W	140	417	2,594	3,750	5,000
16158 · Misc-W	30	833	4,224	7,500	10,000
16159 · Medical-W	0	83	0	750	1,000
16160 · Misc Office-W	51	250	3,797	2,250	3,000
16161 · Pre-Employment Screening	99	83	643	750	1,000
16163 · Postage & Delivery	507	1,250	10,309	11,250	15,000
16164 · Public Notice	1,141	250	2,511	2,250	3,000
16165 · Telephone-W	704	667	5,795	6,000	8,000

Bastrop WCID No 2 - Water/Wastewater

Actual vs Budget Water

September 2021

	Sep 21	Budget	Jan - Sep 21	YTD Budget	Annual Budget
16166 · License-W	0	208	0	1,875	2,500
16166a · Advertising	0	42	0	375	500
16167 · Bank Fees-W	70	42	325	375	500
16168 · Filing Fees-W	0	42	0	375	500
16171 · CC Fees	2,750	3,750	30,957	33,750	45,000
16172 · Interest Bonds-W	2,197	2,500	19,772	22,500	30,000
16174 · Accounting-W	1,296	1,667	15,692	15,000	20,000
16176 · Audit-W	0	1,250	8,640	11,250	15,000
16177 · Engineering-W	0	1,250	36,583	11,250	15,000
16178 · Legal-W	0	2,083	4,185	18,750	25,000
16179 · Insurance-W					
16179a · Insurance-Property-W	0	458	0	4,125	5,500
16179b · Insurance-Vehicles-W	0	142	1,423	1,275	1,700
16179c · Insurance-Misc-W	0	17	0	150	200
16179d · Insurance-E&O-W	0	42	0	375	500
16179e · Insurance-Liability-W	0	75	0	675	900
16179f · Insurance-Bonding	0	88	175	796	1,061
16179g · Insurance-FSA	86	417	999	3,750	5,000
16179h · Insurance-WC-W	0	333	0	3,000	4,000
16179i · Insurance- Wells	0	458	0	4,125	5,500
Total 16179 · Insurance-W	86	2,030	2,597	18,271	24,361
16180 · Repairs-Bldg-W	54	1,667	242	15,000	20,000
16181 · Repairs-Equip-W	392	417	5,461	3,750	5,000
16182 · Repairs-Vehicles-W	272	500	8,815	4,500	6,000
16182a · Yard Maintenance-Mowing	950	1,000	8,564	9,000	12,000
16183 · Travel					
16183a · Travel-Air	0	42	0	375	500
16183b · Travel-Lodging	0	208	575	1,875	2,500
16183c · Travel-Meals	25	208	303	1,875	2,500
16183d · Travel-Rental Car	0	21	0	188	250
Total 16183 · Travel	25	479	877	4,313	5,750
16184 · Training-W	375	0	3,757	0	0
16185 · Electricity					
16185a · Electricity-Maint Bldg	0	292	2,095	2,625	3,500
16185b · Electricity-Office Bldg	0	500	2,029	4,500	6,000
16185c · Electricity-Wells	0	4,167	30,405	37,500	50,000
16185d · Electricty-WW Lift Station	0	42	0	375	500
Total 16185 · Electricity	0	5,000	34,529	45,000	60,000
16186 · Water-Maint Bldg	0	167	1,684	1,500	2,000
16187 · Water-Office Bldg	0	167	535	1,500	2,000
16188 · Computer Supplies	0	833	389	7,500	10,000
16189 · Labor-Service Lines & Tap-W	0	1,667	23,400	15,000	20,000
16195 · Meter Testing Charges	0	21	0	188	250
16196 · Permits	0	100	0	900	1,200
16197 · Small Equipment Purchases	0	333	0	3,000	4,000
16199 · Communication/Radios	15,944	833	18,878	7,500	10,000

Bastrop WCID No 2 - Water/Wastewater

Actual vs Budget Water

September 2021

	Sep 21	Budget	Jan - Sep 21	YTD Budget	Annual Budget
Total Water-Expense	130,795	133,667	1,104,213	1,203,005	1,604,007
16191 · Engineering Fees - Bond App	0	0	45,005	0	0
16192 · Bond Issuance Costs	3,500	0	3,500	0	0
Total Expense	134,295	133,667	1,152,718	1,203,005	1,604,007
Net Ordinary Income	85,340	39,199	460,401	352,795	470,393
Other Income/Expense					
Other Expense					
Capital Outlay-W					
17100 · Vehicles-W	0	2,083	41,671	18,750	25,000
17101 · Equipment-W	0	1,250	8,670	11,250	15,000
17102 · Meters-W	0	0	17,894	0	0
17106 · Line Extension-W	0	4,167	6,300	37,500	50,000
17107 · Buildings-W	0	0	259,484	0	0
17109 · Capital Outlay Culverts-W	0	5,000	2,000	45,000	60,000
17110 · Capital Outlay-W	0	3,750	0	33,750	45,000
17115 · Water Tank Main - W	0	3,333	93,350	30,000	40,000
17121 · Water Well Cap Improv-W	0	0	135,724	0	0
17132 · Transfer out to Debt Service-W	457,325	0	457,325	0	0
Total Capital Outlay-W	457,325	19,583	1,022,418	176,250	235,000
Total Other Expense	457,325	19,583	1,022,418	176,250	235,000
Net Other Income	(457,325)	(19,583)	(1,022,418)	(176,250)	(235,000)
Net Income	**(371,986)**	**19,616**	**(562,017)**	**176,545**	**235,393**

Bastrop WCID No 2 - Roads
Actual vs Budget-RC
September 2021

	Sep 21	Budget	Jan - Sep 21	YTD Budget	Annual Budget
Ordinary Income / Expense					
Income					
Road Construction-Revenue					
34210 · Assessments	61,341	104,167	873,784	937,500	1,250,000
34215 · Assessments-Prior to 97	5,803	833	42,037	7,500	10,000
34220 · Late Fee	3,885	1,667	38,549	15,000	20,000
34225 · Late Fee- Prior	0	125	1,615	1,125	1,500
34235 · Lien Fees	3,882	2,083	38,977	18,750	25,000
34240 · Deed Admin Fee	0	333	33,156	3,000	4,000
34245 · Returned Check Fee	0	3	0	30	40
34250 · Filing Fees	0	250	2,745	2,250	3,000
34255 · Driveway	0	292	2,200	2,625	3,500
34260 · Other Income-RC	0	0	200	0	0
34265 · Attorney Fees	3,436	1,667	37,706	15,000	20,000
34270 · Allocation to Maintenance Fund	(27,083)	(27,083)	(243,750)	(243,750)	(325,000)
34275 · Interest-RC	186	83	1,877	750	1,000
Total Road Construction-Revenue	51,451	84,420	829,097	759,780	1,013,040
Total Income	51,451	84,420	829,097	759,780	1,013,040
Expense					
Road Construction-Expense					
36210 · Salary Allocations from Water	7,017	10,100	65,251	90,900	121,200
36224 · Admin Allocations from Water-RC	0	5,192	82,649	46,728	62,304
36229 · Maint Agreement-Incode-RC	0	833	5,986	7,500	10,000
36239 · Field Equip Rental	0	125	0	1,125	1,500
36241 · Repair & Maint-RC	0	42	0	375	500
36245 · Damage Claims	0	4	0	37	50
36258 · Misc	0	417	0	3,750	5,000
36263 · Postage	0	667	947	6,000	8,000
36268 · Filing Fees	0	417	3,150	3,750	5,000
36270 · Bad Debt	0	3,750	0	33,750	45,000
36271 · CC Fees	5,408	1,000	14,625	9,000	12,000
36272 · Attorney Fees (County)	0	2,500	28,051	22,500	30,000
36273 · Taxes- Property	0	125	0	1,125	1,500
36274 · Accounting	792	917	7,781	8,250	11,000
36276 · Audit-RC	0	833	5,280	7,500	10,000
36277 · Engineering-RC	0	11,667	84,425	105,000	140,000
36278 · Legal-RC	0	2,500	0	22,500	30,000
36279 · Insurance					
36279h · Insurance- WC	0	750	0	6,750	9,000
Total 36279 · Insurance	0	750	0	6,750	9,000

Bastrop WCID No 2 - Roads
Actual vs Budget-RC
September 2021

	Sep 21	Budget	Jan - Sep 21	YTD Budget	Annual Budget
36280 · Other Professional Fees	0	83	0	750	1,000
36282 · Repairs-Vehicles-RC	0	0	23	0	0
36294 · Road Fees Written Off	0	2,083	0	18,750	25,000
36295 · Lien Fees Written Off	0	417	0	3,750	5,000
36296 · Road Late Fees Written Off	0	417	0	3,750	5,000
36297 · Road Prior Written Off	0	1,250	0	11,250	15,000
36298 · Attorney Fees Written Off	0	1,250	0	11,250	15,000
Total Road Construction-Expense	13,217	47,338	298,167	426,040	568,054
Total Expense	13,217	47,338	298,167	426,040	568,054
Net Ordinary Income	38,234	37,082	530,929	333,740	444,986
Other Income / Expense					
Other Expense					
Road Construction-Capital					
37210 · Equipment-RC	0	0	2,862	0	0
37285 · Capital Outlay-RC	71,522	36,250	550,567	326,250	435,000
Total Road Construction-Capital	71,522	36,250	553,429	326,250	435,000
Total Other Expense	71,522	36,250	553,429	326,250	435,000
Net Other Income	(71,522)	(36,250)	(553,429)	(326,250)	(435,000)
Net Income	**(33,288)**	**832**	**(22,499)**	**7,490**	**9,986**

Bastrop WCID No 2 - Roads
Actual vs Budget-RM
September 2021

	Sep 21	Budget	Jan - Sep 21	YTD Budget	Annual Budget
Ordinary Income / Expense					
Income					
Road Maintenance-Revenue					
34160 · Other-RM	0	12,500	0	112,500	150,000
34165 · FEMA Payments	0	12,500	0	112,500	150,000
34176 · Transfer from Road Construction	27,083	27,083	243,750	243,750	325,000
Total Road Maintenance-Revenue	27,083	52,083	243,750	468,750	625,000
Total Income	27,083	52,083	243,750	468,750	625,000
Expense					
Road Maintenance-Expense					
36124 · Salary Allocations from Water	8,748	10,100	66,548	90,900	121,200
36127 · Repairs- Contracted-RM	15,100	4,167	23,200	37,500	50,000
36128 · Contract Labor- RM	0	4,167	0	37,500	50,000
36129 · Maint. Agreement-Incode-RM	0	0	2,818	0	0
36139 · Field Equipment Rental- RM	0	2,083	19,081	18,750	25,000
36141 · R&M-RM	0	1,667	0	15,000	20,000
36142 · Materials-RM	20,407	24,583	65,366	221,250	295,000
36144 · Safety Supplies-RM	0	417	224	3,750	5,000
36145 · Uniforms	0	0	440	0	0
36146 · Equip. Small	0	83	0	750	1,000
36147 · Permit Fees	0	208	0	1,875	2,500
36148 · Materials- Hauling-RM	1,366	1,250	32,683	11,250	15,000
36160 · Misc. Office-RM	0	0	9	0	0
36174 · Accounting	180	167	1,768	1,500	2,000
36176 · Audit-RM	0	333	1,200	3,000	4,000
36177 · Engineering-RM	0	1,667	0	15,000	20,000
36178 · Legal-RM	0	167	0	1,500	2,000
36179 · Insurance-WC-RM	0	42	0	375	500
36181 · Repairs- Equip-RM	0	417	2,767	3,750	5,000
36182 · Repairs- Vehicles-RM	28	417	2,917	3,750	5,000
36184 · Tools	111	0	111	0	0
Total Road Maintenance-Expense	45,940	51,933	219,130	467,400	623,200
Total Expense	45,940	51,933	219,130	467,400	623,200
Net Ordinary Income	(18,857)	150	24,620	1,350	1,800
Other Income / Expense					

Bastrop WCID No 2 - Roads
Actual vs Budget-RM
September 2021

	Sep 21	Budget	Jan - Sep 21	YTD Budget	Annual Budget
Other Expense					
Road Maintenance-Capital					
37110 · Equipment-RM	0	0	2,734	0	0
37185 · Capital Outlay-RM	0	0	3,600	0	0
Total Road Maintenance-Capital	0	0	6,334	0	0
Total Other Expense	0	0	6,334	0	0
Net Other Income	0	0	(6,334)	0	0
Net Income	**(18,857)**	**150**	**18,286**	**1,350**	**1,800**

Bastrop WCID No 2 - Standby
Actual vs Budget
September 2021

	Sep 21	Budget	Jan - Sep 21	YTD Budget	Annual Budget
Ordinary Income/Expense					
Income					
25300 · Pine Forest Standby	450	417	1,032	3,750	5,000
25500 · TV Standby	0	417	2,260	3,750	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
Total Income	450	833	4,267	7,500	10,000
Expense					
27110 · Admin Allocations	0	417	0	3,750	5,000
27120 · Maint. Agreement- Incode	0	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	1,768	1,500	2,000
27170 · Audit	0	208	1,200	1,875	2,500
27175 · Attorney Fees Expense	0	0	1,074	0	0
27190 · Legal	0	42	0	375	500
Total Expense	180	833	8,020	7,500	10,000
Net Ordinary Income	270	0	(3,753)	0	0
Other Income/Expense					
Other Expense					
27195 · Drainage	0	0	3,750	0	0
Total Other Expense	0	0	3,750	0	0
Net Other Income	0	0	(3,750)	0	0
Net Income	**270**	**0**	**(7,503)**	**0**	**0**

Bastrop WCID No 2 - CPF
Profit & Loss
All Transactions

	Sep 30, 21
Income	
24801 · Interest Earned On Checking	0.00
24802 · Interest On Temp Investments	157.62
25701 · Proceeds From Sale of Note	6,775,000.00
25702 · Bond Anticipation Note Proceeds	0.00
25703 · Bond Premium	0.00
25801 · Miscellaneous Income	0.00
25901 · Transfer From Operating	0.00
25902 · Transfer From Debt Service	0.00
Total Income	6,775,157.62
Expense	
26701 · Bookkeeping Fees	0.00
26702 · Legal Expense	0.00
26703 · Auditing Fees	0.00
26704 · Engineering Expense	0.00
26705 · Bank Service Charge	0.00
27701 · Bond Discount	0.00
27702 · Bond Anticipation Note Int Exp	0.00
27703 · Bond Anticipation Issuance Cost	0.00
27704 · Note Issuance Cost	282,852.50
27801 · Developer Reimbursement - Int	0.00
27802 · Miscellaneous Expense	0.00
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
28101 · Transfer To Operating Fund	0.00
28102 · Transfer To Debt Service Fund	0.00
Total Expense	282,852.50
Net Income	**6,492,305.12**

Bastrop WCID No 2 - Water / Wastewater
Balance Sheet
As of September 30, 2021

	Sep 30, 21
ASSETS	
Current Assets	
Checking / Savings	
11110 · Operating - Water	702,961.02
11220 · TWDB WW	572.00
Total Checking / Savings	703,533.02
Other Current Assets	
Accounts Receivable	
11150 · Accounts Receivable-W	36,442.37
11250 · Accounts Receivable - WW	14,331.02
Total Accounts Receivable	50,773.39
11120 · Petty Cash	215.00
11130 · Cash Drawer	250.00
11140 · Time Deposits-W	2,451,523.51
11160 · Allowance for Doubtful-W	(10,176.94)
11171 · Due from Standby-W	180.00
11172 · Due from RM-W	10,381.29
11173 · Due from RC-W	8,025.02
11175 · FEMA Receivable	23,500.00
11180 · Utility Deposits-W	920.00
11260 · Allowance for Doubtful-WW	(4,414.45)
11274 · Deferred Outflow - Retirement	55,581.00
Total Other Current Assets	2,586,757.82
Total Current Assets	3,290,290.84
Fixed Assets	
11190 · Accumulated Depreciation-W	(3,611,408.36)
11191 · Land-W	85,504.00
11192 · Bldgs & Equipment-W	5,702,857.19
11290 · Accumulated Depreciation-WW	(3,685,825.68)
11291 · Land-WW	14,525.00
11292 · Bldgs & Equipment-WW	7,998,503.63
Total Fixed Assets	6,504,155.78
TOTAL ASSETS	**9,794,446.62**
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
12000 · Accounts Payable	65,753.89
Total Accounts Payable	65,753.89
Other Current Liabilities	
12140 · Accrued Salaries	4,003.42
12144 · FSA Employee Flexible Spending	19,898.74
12145 · Benefit Liability	(798.84)
12160 · Deposits	280,600.00
12170 · Due to TCEQ-W	5,613.49
12188 · Due to Others	0.30
12191 · FEMA Payments Deferred Revenue	23,500.00

Bastrop WCID No 2 - Water/Wastewater
Balance Sheet
As of September 30, 2021

	Sep 30, 21
12270 · Due to TCEQ-WW	2,901.42
12271 · Equipment Lease Payable-WF	34,941.60
12280 · Bonds Payable-TWDB-WW	5,060,000.00
12281 · Bond Interest Payable	43,936.75
Total Other Current Liabilities	5,474,596.88
Total Current Liabilities	5,540,350.77
Total Liabilities	5,540,350.77
Equity	
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	(1,864,915.99)
Total Equity	4,254,095.85
TOTAL LIABILITIES & EQUITY	**9,794,446.62**

Bastrop WCID No 2 - Roads
Balance Sheet
As of September 30, 2021

	Sep 30, 21
ASSETS	
Current Assets	
Checking / Savings	
31210 · Road Const Operating	5,656.96
Total Checking / Savings	5,656.96
Other Current Assets	
31230 · Time Deposits-RC	754,813.41
31250 · Accounts Receivable-RC	2,354,578.29
31260 · Allowance for Doubtful-RC	(1,766,614.82)
31277 · FEMA Receivable	231,464.68
Total Other Current Assets	1,574,241.56
Total Current Assets	1,579,898.52
TOTAL ASSETS	**1,579,898.52**
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
32000 · Accounts Payable	37,420.67
Total Accounts Payable	37,420.67
Other Current Liabilities	
32140 · Deferred Revenue - Assessments	586,114.41
32150 · Due to Water-RM	10,381.29
32250 · Due to Water-RC	8,025.02
32257 · FEMA Funds Deferred Revenue	231,464.68
Total Other Current Liabilities	835,985.40
Total Current Liabilities	873,406.07
Total Liabilities	873,406.07
Equity	
33130 · Fund Balance-RM	497,233.32
33220 · Fund Balance-RC	213,472.71
Net Income	(4,213.58)
Total Equity	706,492.45
TOTAL LIABILITIES & EQUITY	**1,579,898.52**

Bastrop WCID No 2 - Standby
Balance Sheet
As of September 30, 2021

	Sep 30, 21
ASSETS	
Current Assets	
Checking / Savings	
21100 · Standby Operating	96,174.95
Total Checking / Savings	96,174.95
Other Current Assets	
21500 · Accounts Receivable	485,105.98
21600 · Allowance for Bad Debts	(494,398.40)
Total Other Current Assets	(9,292.42)
Total Current Assets	86,882.53
TOTAL ASSETS	**86,882.53**
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
22100 · Accounts Payable	593.78
Total Accounts Payable	593.78
Other Current Liabilities	
22200 · Due to Water	180.00
Total Other Current Liabilities	180.00
Total Current Liabilities	773.78
Total Liabilities	773.78
Equity	
23010 · Fund Balance	93,611.32
Net Income	(7,502.57)
Total Equity	86,108.75
TOTAL LIABILITIES & EQUITY	**86,882.53**

Bastrop County Water Control & Improvement District No. 2

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