



MUNICIPAL ACCOUNTS  
& CONSULTING, L.P.

# Bastrop County Water Control & Improvement District No. 2

Bookkeeper's Report

October 31, 2021

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

## Cash Flow Report - Operating Water Account

As of October 31, 2021

Num	Name	Memo	Amount	Balance
BALANCE AS OF 10/01/2021				\$703,098.29
Receipts				
	Payment from Standby Fund		180.00	
	Payment from Road Fund		26,264.42	
	Billable Repairs		1,010.00	
	Interest Earned on Checking		26.24	
	Accounts Receivable-W		298,183.32	
	Accounts Receivable-W		6,454.10	
Total Receipts				332,118.08
Disbursements				
24889	America Villegas	VOID: Customer Deposit Refund	0.00	
24939	AIA Corporation	Uniforms	(1,448.18)	
24940	Alma Rodriguez.	Mileage	(91.22)	
24941	Ameriflex Business Solutions	FSA Purchases	(127.50)	
24942	Austin American Stateman	Public Notice - Account 30773	(907.20)	
24943	BlueCross BlueShield of Texas	Insurance	(15,917.66)	
24944	BOXX Modular Inc.	Office Rental	(1,204.00)	
24945	Card Service Center	Credit Card Expense	(2,390.82)	
24946	Core & Main LP	Repairs	(2,347.80)	
24947	Ferguson Enterprises, Inc. #1106	Materials	(17,761.70)	
24948	Hi-Line Inc	Maintenance & Repairs	(191.33)	
24949	Hydro Source Services, Inc.	Grinder Pump & Repair	(5,827.39)	
24950	Lowe's Business Account	Materials	(1,270.84)	
24951	Municipal Accounts & Consulting L.P.	Bookkeeping Fees - Bond Series 2021	(3,500.00)	
24952	Purify	Chemical/Chlorine	(691.25)	
24953	Time Warner Cable	Telephone/Internet	(120.62)	
24954	Tractor Supply Co	Materials	(759.84)	
24955	USABluebook	Materials & Maintenance	(179.17)	
24956	Wells Fargo Vendor Fin Serv	Equipment Lease	(451.86)	
24957	Weston Hoffmeister	Yard Maintenance - Mowing	(950.00)	
24958	American Water Works Association	Dues & Subscriptions	(361.00)	
24959	Ameriflex Business Solutions.	Insurance FSA Fees	(84.00)	
24960	Ameritas Life Insurance Corp	Insurance	(650.20)	
24961	AT&T	Telephone Expense - Lift Station	(134.83)	
24962	Austin Armature Works, LP	Repair & Maintenance	(1,990.00)	
24963	Barnard Tire & Auto	Maintenance & Repair	(1,067.56)	
24964	Bastrop Convention & Exhibit Center	Board Meeting October 10, 2019	(200.00)	
24965	Bastrop County Medical Association	Pre-Employment Screening	(165.00)	
24966	Esquivel Enterprise	Cleaning	(400.00)	
24967	Johnson Lab & Supply Inc.	Materials & Maintenance	(51.25)	
24968	Lost Pines Groundwater Conservation Distr	Ground Water Assessment	(1,634.95)	
24969	Luke Hilbig	LIne Extension	(15,964.20)	
24970	Matrix Imaging Solutions (C)	Printing	(317.76)	
24971	Quill Corporation	Office Supplies	(112.91)	
24972	Texas Aggregates. LLC	Materials	(931.80)	
24973	Texas Excavation Safety Systems, Inc.	Message Fees	(40.85)	
24974	Texas Municipal League	Insurance	(27,958.42)	
24975	TLC Office Systems	Supplies	(1,509.00)	
24976	Waste Connections	Garbage	(88.13)	
24977	Wex Bank	Fuel	(2,400.68)	
24978	Municipal Accounts & Consulting L.P.	Bookkeeping Fees	(4,059.49)	

## Cash Flow Report - Operating Water Account

As of October 31, 2021

Num	Name	Memo	Amount	Balance
Disbursements				
24979	Talk Property Management	Customer Deposit Refund	(63.49)	
24980	Wilma J Godkin & Bert Godkin	Customer Deposit Refund	(144.68)	
24981	Kade Schmidt	Customer Deposit Refund	(8.63)	
24982	Nancy Payton & Joseph Payton	Customer Deposit Refund	(63.22)	
24983	JMB Group LLC	Customer Deposit Refund	(163.91)	
24984	Tracey Turnipseed	Customer Deposit Refund	(99.56)	
24985	Scott & Jo Grady	Customer Deposit Refund	(149.87)	
24986	Regiis Jones	Customer Deposit Refund	(166.59)	
24987	One Stop Leasing	Customer Deposit Refund	(169.73)	
24988	Keelan & Warren Wackman	Customer Deposit Refund	(160.32)	
24989	Benjamin Bergstein	Customer Deposit Refund	(89.10)	
24990	Brian Nixon	Customer Deposit Refund	(172.80)	
24991	Stephen & Lisa Hampton	Customer Deposit Refund	(33.20)	
24992	Ironrock Properties	Customer Deposit Refund	(133.41)	
24993	Praxedis Pineda & Latarsha Curtis	Customer Deposit Refund	(172.20)	
24994	Martin Rourke LLC	Customer Deposit Refund	(147.79)	
24995	Sonny Tate	Customer Deposit Refund	(137.27)	
24996	AMCEST Corportation	Security Agreement	(420.00)	
24997	Amegy Bank of Texas	Bond Issues Series 2016	(357,873.50)	
24998	Ameriflex Business Solutions	FSA Purchases	(43.80)	
24999	Aqua Beverage Company	Drinking Water	(41.50)	
25000	Aqua Water Supply Corporation	Water Samples	(175.00)	
25001	Bastrop WCID No 2 - W/W	WasteWater Service	(146.45)	
25002	Bastrop WCID No 2 - Water	Purchase Water Expense	(274.01)	
25003	BEFCO Engineering, Inc	Engineering Fees	(9,500.00)	
25004	Carlton Industries, L.P.	Safety Supplies	(535.68)	
25005	Cintas Corporation #86	Uniforms	(958.41)	
25006	Ferguson Enterprises, Inc. #1106	Repairs & Maintenance	(943.79)	
25007	Grainger Inc	Repair & Maintenance	(5,089.88)	
25008	Humana Hlth Plan TX	Insurance Premium	(181.13)	
25009	Hydro Source Services, Inc.	Grinder Pump & Repair	(24,185.66)	
25010	Lost Pines Truck Diesel	Maintenance & Repair	(3,741.98)	
25011	McCoy's Building Supply Corp	Materials	(93.80)	
25012	McLean & Howard, LLP	Legal Fees	(600.00)	
25013	Motorola Solutions Inc.	Radios	(383.40)	
25014	Professional Image Communications	Answering Service	(230.00)	
25015	Riley Fox Endeavors LLC	Lease for Building Lot Space	(518.48)	
25016	Smith Supply Company	Culverts	(1,162.35)	
25017	Texas Aggregates. LLC	Materials	(906.90)	
25018	Trac N Trol, Inc.	SCADA System	(728.20)	
25019	Tyler Technologies Inc	Maint Agreement Incode	(4,792.50)	
25020	Unum Life Insurance Company	Insurance Premium	(660.84)	
25021	Waste Connections	Garbage	(664.06)	
25022	Wells Fargo Vendor Fin Serv	Equipment Lease	(1,247.92)	
25023	Wex Bank	Fuel	(1,952.36)	
25024	DPC Industries, Inc.	Chemicals	(230.00)	
25025	Lynda M Sargent	Customer Deposit Refund	(174.67)	
25026	Elliott Electric Supply Corp	Repair & Maintenance	(126.55)	
25027	Ferguson Enterprises, Inc. #1106	Materials	(199.10)	
25028	Grainger Inc	Repair & Maintenance	(1,088.84)	
25029	Johnson Lab & Supply Inc.	Materials & Maintenance	(3,788.37)	
25030	Jones enterprises	Line Extensions	(2,700.00)	

## Cash Flow Report - Operating Water Account

As of October 31, 2021

Num	Name	Memo	Amount	Balance
Disbursements				
25031	La Grange NAPA	Repair Vehicle	(163.29)	
25032	Luke Hilbig	Line Extension	(34,331.98)	
25033	Quadient Inc	Office Equip Lease	(151.66)	
25034	Shaun K Moore	Building	(7,536.00)	
25035	Texas Aggregates. LLC	Materials	(2,269.20)	
EFT	Bluebonnet Electric Coop	Utility Expense	(7,236.82)	
EFT	City of Bastrop	Purchase Sewer Service	(11,953.67)	
EFT	Bastrop WCID No 2	TCDRS - Retirement Payment	(9,201.61)	
INT/SRV	Bastrop WCID No 2	Credit Card Discount Fees	(2,931.90)	
INT/SRV	Bastrop WCID No 2	Bank Fee	(30.00)	
INT/SRV	Bastrop WCID No 2	Bank Fees	(25.00)	
INT/SRV	Bastrop WCID No 2	Chargebacks	(9,529.11)	
PAYROLL	Bastrop WCID No 2 - Water	Payroll -09/22/2021-10/05/2021	(23,461.42)	
PAYROLL	Bastrop WCID No 2	Payroll Expense - Child Support	(110.77)	
PAYROLL	Bastrop WCID No 2 - Water	Payroll -10/09/2021-10/19/2021	(22,352.68)	
PAYROLL	Bastrop WCID No 2	Payroll Expense - Child Support	(110.77)	
RCT/TRN	Bastrop WCID No 2	Transfer to WW-Annual TWDB	(37,145.59)	
RCT/TRN	Bastrop WCID No 2	Transfer to SR2021 Revenue Note	(38,235.50)	
RCT/TRN	Bastrop WCID No 2	Transfer to SR2021 Revenue Note Reserve	(9,202.93)	
Total Disbursements				(760,675.21)
BALANCE AS OF 10/31/2021				\$274,541.16

# Cash Flow Report - TWDB WW Account

As of October 31, 2021

Num	Name	Memo	Amount	Balance
	BALANCE AS OF 10/01/2021			\$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 10/31/2021			\$572.00

# Cash Flow Report - Standby Operating Account

As of October 31, 2021

Num	Name	Memo	Amount	Balance
BALANCE AS OF 10/01/2021				\$96,174.95
Receipts				
	Accounts Receivable		83.94	
Total Receipts				83.94
Disbursements				
4007	Bastrop WCID No 2 Water	AP Allocations - August & September	(773.78)	
Total Disbursements				(773.78)
BALANCE AS OF 10/31/2021				\$95,485.11

## Cash Flow Report - Road Const Operating Account

As of October 31, 2021

Num	Name	Memo	Amount	Balance
BALANCE AS OF 10/01/2021				\$5,656.96
Receipts				
	Transfer from Money Market Account		200,000.00	
	Accounts Receivable		52,340.21	
	John Deere Overpayment		4,753.57	
	Metal Culverts Sold		235.20	
Total Receipts				257,328.98
Disbursements				
5503	973 Materials, LLC	Recycled Base	(11,124.80)	
5504	K3 Transport LLC	Recycled Base	(18,769.40)	
5505	RDO Equipment Co.	Capital Outlay	(5,743.79)	
5506	Smith Supply Company	Capital Outlay	(1,725.45)	
5507	Grainger	Maintenance & Repairs	(57.23)	
5508	WJC Constructors, LLC	Capital Outlay	(65,400.00)	
5509	ASCO Equipment	Fork Lift Rental	(2,610.00)	
5510	BEFCO Engineering, Inc.	Engineering Fees	(14,550.00)	
5511	Bastrop WCID No 2 Water	Transfer to Water - AP Reimbursement	(26,264.42)	
5512	Bastrop County, Commissioner Precinct 1	Repairs	(4,340.10)	
5513	K3 Transport LLC	Capital Outlay	(1,129.52)	
5514	Smith Supply Company	Capital Outlay	(667.90)	
FEES	Bastrop WCID No 2 RC	Credit Card Discount Fees	(275.62)	
Total Disbursements				(152,658.23)
BALANCE AS OF 10/31/2021				\$110,327.71

## Account Balances

As of October 31, 2021

Financial Institution (Acct Number)	Issue Date	Maturity Date	Interest Rate	Account Balance	Notes
<b>Fund: Water/Wastewater</b>					
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 %	1,951,994.18	Water
TEXPOOL (XXXX0003)	02/04/2020		0.01 %	282,313.45	Building Funds
Checking Account(s)					
FIRST NAT BASTR-CKING (XXXX1469)			0.10 %	274,541.16	Operating - Water
FIRST NAT BASTR-CKING (XXXX3289)			0.10 %	572.00	TWDB WW
Totals for Water/Wastewater Fund:				\$2,726,703.75	
<b>Fund: Capital Projects</b>					
Money Market Funds					
TEXPOOL (XXXX0005)	07/21/2021		0.01 %	6,492,500.23	Series 2021
Totals for Capital Projects Fund:				\$6,492,500.23	
<b>Fund: Standby</b>					
Checking Account(s)					
ROSCOE STATE BANK (XXXX2687)			0.10 %	95,485.11	Standby Operating
Totals for Standby Fund:				\$95,485.11	
<b>Fund: Debt Service</b>					
Money Market Funds					
TEXPOOL (XXXX0004)	07/21/2021		0.01 %	47,438.43	
<i>Series 2021 Revenue Note</i>					
AMEGY BANK - TRUST (XXXX1041)	09/30/2021		0.05 %	642,259.36	WW-ESC TWDB Loan
FIRST NATIONAL BANK BASTR (XXXX4385)	09/30/2021		0.25 %	617,862.18	WW-Annual TWDB
TEXPOOL (XXXX0001)	09/30/2021		0.01 %	457,339.16	TWDB Reserve fund
Totals for Debt Service Fund:				\$1,764,899.13	
<b>Fund: Roads</b>					
Money Market Funds					
ROSCOE STATE BANK (XXXX3131)	01/01/2016		0.50 %	554,976.14	Road Const MM
Checking Account(s)					
ROSCOE STATE BANK (XXXX2709)			0.10 %	110,327.71	Road Const Operating
Totals for Roads Fund:				\$665,303.85	
Grand total for Bastrop County Water Control & Improvement District No. 2:				\$11,744,892.07	

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

	Oct 21	Budget	Jan - Oct 21	YTD Budget	Annual Budget
<b>Ordinary Income/Expense</b>					
<b>Income</b>					
<b>Water-Revenue</b>					
14110 · TV Water Sales	152,881	133,333	1,295,413	1,333,333	1,600,000
14115 · Water Late Charge Income	1,379	2,083	12,933	20,833	25,000
14120 · TV Tap Fees	18,150	18,750	285,200	187,500	225,000
14125 · Capital Reserve Fee	17,366	7,917	170,160	79,167	95,000
14130 · Water Line Bore	2,250	2,500	20,950	25,000	30,000
14140 · Backflow Inspections	0	417	0	4,167	5,000
14145 · Returned Check Fee	0	0	0	0	0
14148 · Pools	55	25	605	250	300
14150 · Maps Sold	100	21	250	208	250
14155 · Office Rents	275	292	2,750	2,917	3,500
14160 · Other Income-W	1,065	5,417	2,751	54,167	65,000
14170 · Reconnect Fee	1,200	833	9,950	8,333	10,000
14175 · Interest-W	93	1,250	906	12,500	15,000
14180 · Copies & Faxes	0	4	5	42	50
14190 · Irrigation Systems	0	25	0	250	300
14197 · Proceeds from Sale	0	0	6,200	0	0
<b>Total Water-Revenue</b>	<u>194,815</u>	<u>172,867</u>	<u>1,808,072</u>	<u>1,728,667</u>	<u>2,074,400</u>
<b>Total Income</b>	<u>194,815</u>	<u>172,867</u>	<u>1,808,072</u>	<u>1,728,667</u>	<u>2,074,400</u>
<b>Gross Profit</b>	194,815	172,867	1,808,072	1,728,667	2,074,400
<b>Expense</b>					
<b>Water-Expense</b>					
<b>16100 · Payroll</b>					
16100a · Salaries	52,448	54,167	493,858	541,667	650,000
16100b · Over Time	2,077	2,083	15,732	20,833	25,000
16100c · Double Time	91	208	8,232	2,083	2,500
16100e · Holiday	3,538	3,333	25,136	33,333	40,000
16100f · Annual Leave	3,018	2,083	24,190	20,833	25,000
16100g · Sick	1,082	1,667	17,282	16,667	20,000
16100h · Personal Time	128	250	880	2,500	3,000
16100k · FICA	4,584	5,417	43,805	54,167	65,000
16100m · Retirement-Life	4,853	5,417	52,722	54,167	65,000
16100n · SUI	209	333	4,028	3,333	4,000
16100o · Longevity Pay	0	958	0	9,583	11,500
16100p · FUTA	35	83	735	833	1,000
16100q · On Call Pay	372	2,917	11,137	29,167	35,000
16100r · Child Support	0	0	0	0	0
<b>Total 16100 · Payroll</b>	<u>72,436</u>	<u>78,917</u>	<u>697,737</u>	<u>789,167</u>	<u>947,000</u>
<b>16110 · Health Insurance</b>					
16110a · Insurance-Medical	12,150	15,833	127,286	158,333	190,000
16110b · Insurance-Dental	938	708	5,211	7,083	8,500
16110c · Insurance-Vision	319	146	2,806	1,458	1,750
16110d · HSA	0	125	0	1,250	1,500
16110e · Insurance-Life	0	625	4,774	6,250	7,500

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

	Oct 21	Budget	Jan - Oct 21	YTD Budget	Annual Budget
<b>Total 16110 · Health Insurance</b>	13,408	17,437	140,076	174,375	209,250
<b>16116 · Office Building Rental</b>	1,722	1,750	17,225	17,500	21,000
<b>16117 · Payroll Service Fee</b>	0	400	2,717	4,000	4,800
<b>16118 · Hand Tools</b>	536	417	2,544	4,167	5,000
<b>16120 · Wellness Program</b>	0	83	0	833	1,000
<b>16121 · Uniforms-W</b>	445	833	7,019	8,333	10,000
<b>16122 · Mileage</b>	176	208	924	2,083	2,500
<b>16123 · Vehicle Usage</b>	0	167	0	1,667	2,000
<b>16124 · Admin Allocations</b>	(4,445)	(9,067)	(93,808)	(90,670)	(108,804)
<b>16125 · PPE Allocations</b>	(16,381)	(20,200)	(148,180)	(202,000)	(242,400)
<b>16125a · EOM Salary Reimburs from WW</b>	(10,638)	(10,000)	(103,854)	(100,000)	(120,000)
<b>16126 · Answering Service</b>	230	208	2,420	2,083	2,500
<b>16127 · Repairs-Contracted-W</b>	0	125	0	1,250	1,500
<b>16128 · Maint Agreement-Hand Held</b>	0	167	780	1,667	2,000
<b>16129 · Maint Agreement-Incode-W</b>	0	1,375	18,952	13,750	16,500
<b>16130 · Office Equip Lease</b>	152	1,250	8,805	12,500	15,000
<b>16131 · Pest Control</b>	0	25	79	250	300
<b>16133 · Water Well Admin Service Fee</b>	0	25	0	250	300
<b>16133a · Security Agreement</b>	0	0	1,394	0	0
<b>16134 · Cleaning-Office</b>	0	208	1,800	2,083	2,500
<b>16135 · Garbage</b>	88	100	1,041	1,000	1,200
<b>16136 · Cleaning-Maint Building</b>	0	250	1,800	2,500	3,000
<b>16137 · Backflow Inspection</b>	0	42	0	417	500
<b>16138 · Chemicals-Chlorine</b>	2,341	2,083	13,891	20,833	25,000
<b>16138a · Contract Labor</b>	0	417	0	4,167	5,000
<b>16139 · Field Equip Rental-W</b>	0	417	741	4,167	5,000
<b>16140 · Fuel-W</b>	1,764	1,042	23,970	10,417	12,500
<b>16141 · Repairs &amp; Maint-W</b>	7,443	1,250	50,804	12,500	15,000
<b>16142 · Materials-W</b>	1,804	6,250	48,681	62,500	75,000
<b>16143 · Water Testing-W</b>	0	0	903	0	0
<b>16144 · Safety Supplies-W</b>	347	333	5,836	3,333	4,000
<b>16145 · Damage Claims</b>	0	833	1,167	8,333	10,000
<b>16146 · Water Samples</b>	200	833	6,000	8,333	10,000
<b>16147 · Repairs &amp; Maint-Water Well</b>	0	3,333	16,575	33,333	40,000
<b>16149 · Computer-W</b>	1,995	1,667	19,872	16,667	20,000
<b>16150 · Depreciation-W</b>	18,541	17,083	185,412	170,833	205,000
<b>16151 · Dues &amp; Subscriptions</b>	0	83	370	833	1,000
<b>16152 · Election Costs</b>	0	250	0	2,500	3,000
<b>16153 · Fax</b>	0	8	0	83	100
<b>16154 · Late Fees-W</b>	42	125	169	1,250	1,500
<b>16155 · Internet</b>	376	208	2,608	2,083	2,500
<b>16156 · Printing-W</b>	1,624	833	6,275	8,333	10,000
<b>16156a · Janitorial Supplies</b>	0	17	0	167	200
<b>16157 · Office Supplies-W</b>	0	417	2,594	4,167	5,000
<b>16158 · Misc-W</b>	23	833	4,248	8,333	10,000
<b>16159 · Medical-W</b>	0	83	0	833	1,000
<b>16160 · Misc Office-W</b>	502	250	4,562	2,500	3,000
<b>16161 · Pre-Employment Screening</b>	0	83	643	833	1,000
<b>16163 · Postage &amp; Delivery</b>	112	1,250	10,420	12,500	15,000
<b>16164 · Public Notice</b>	0	250	2,511	2,500	3,000
<b>16165 · Telephone-W</b>	753	667	6,548	6,667	8,000

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

	Oct 21	Budget	Jan - Oct 21	YTD Budget	Annual Budget
<b>16166 · License-W</b>	0	208	0	2,083	2,500
<b>16166a · Advertising</b>	0	42	0	417	500
<b>16167 · Bank Fees-W</b>	55	42	380	417	500
<b>16168 · Filing Fees-W</b>	0	42	0	417	500
<b>16171 · CC Fees</b>	2,932	3,750	38,499	37,500	45,000
<b>16172 · Interest Bonds-W</b>	2,197	2,500	8,787	25,000	30,000
<b>16174 · Accounting-W</b>	1,557	1,667	17,249	16,667	20,000
<b>16176 · Audit-W</b>	0	1,250	8,640	12,500	15,000
<b>16177 · Engineering-W</b>	2,500	1,250	48,583	12,500	15,000
<b>16178 · Legal-W</b>	480	2,083	5,265	20,833	25,000
<b>16179 · Insurance-W</b>					
<b>16179a · Insurance-Property-W</b>	5,416	458	5,416	4,583	5,500
<b>16179b · Insurance-Vehicles-W</b>	2,385	142	3,808	1,417	1,700
<b>16179c · Insurance-Misc-W</b>	1,146	17	1,146	167	200
<b>16179d · Insurance-E&amp;O-W</b>	902	42	902	417	500
<b>16179e · Insurance-Liability-W</b>	848	75	848	750	900
<b>16179f · Insurance-Bonding</b>	0	88	175	884	1,061
<b>16179g · Insurance-FSA</b>	84	417	1,083	4,167	5,000
<b>16179h · Insurance-WC-W</b>	3,309	333	3,309	3,333	4,000
<b>16179i · Insurance- Wells</b>	0	458	0	4,583	5,500
<b>Total 16179 · Insurance-W</b>	14,090	2,030	16,688	20,301	24,361
<b>16180 · Repairs-Bldg-W</b>	0	1,667	242	16,667	20,000
<b>16181 · Repairs-Equip-W</b>	190	417	5,728	4,167	5,000
<b>16182 · Repairs-Vehicles-W</b>	1,964	500	12,113	5,000	6,000
<b>16182a · Yard Maintenance-Mowing</b>	950	1,000	9,514	10,000	12,000
<b>16183 · Travel</b>					
<b>16183a · Travel-Air</b>	0	42	0	417	500
<b>16183b · Travel-Lodging</b>	376	208	950	2,083	2,500
<b>16183c · Travel-Meals</b>	385	208	688	2,083	2,500
<b>16183d · Travel-Rental Car</b>	0	21	0	208	250
<b>Total 16183 · Travel</b>	761	479	1,638	4,792	5,750
<b>16184 · Training-W</b>	0	0	3,757	0	0
<b>16185 · Electricity</b>					
<b>16185a · Electricity-Maint Bldg</b>	0	292	2,382	2,917	3,500
<b>16185b · Electricity-Office Bldg</b>	0	500	2,321	5,000	6,000
<b>16185c · Electricity-Wells</b>	0	4,167	36,632	41,667	50,000
<b>16185d · Electricity-WW Lift Station</b>	0	42	0	417	500
<b>Total 16185 · Electricity</b>	0	5,000	41,335	50,000	60,000
<b>16186 · Water-Maint Bldg</b>	200	167	2,099	1,667	2,000
<b>16187 · Water-Office Bldg</b>	200	167	794	1,667	2,000
<b>16188 · Computer Supplies</b>	0	833	389	8,333	10,000
<b>16189 · Labor-Service Lines &amp; Tap-W</b>	0	1,667	23,400	16,667	20,000
<b>16195 · Meter Testing Charges</b>	0	21	0	208	250
<b>16196 · Permits</b>	0	100	0	1,000	1,200
<b>16197 · Small Equipment Purchases</b>	0	333	0	3,333	4,000
<b>16199 · Communication/Radios</b>	0	833	19,262	8,333	10,000

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

	Oct 21	Budget	Jan - Oct 21	YTD Budget	Annual Budget
<b>Total Water-Expense</b>	123,672	133,667	1,238,631	1,336,673	1,604,007
<b>16191 · Engineering Fees - Bond App</b>	0	0	45,005	0	0
<b>16192 · Bond Issuance Costs</b>	0	0	3,500	0	0
<b>Total Expense</b>	123,672	133,667	1,287,136	1,336,673	1,604,007
<b>Net Ordinary Income</b>	71,144	39,199	520,936	391,994	470,393
<b>Other Income/Expense</b>					
<b>Other Expense</b>					
<b>Capital Outlay-W</b>					
<b>17100 · Vehicles-W</b>	0	2,083	41,671	20,833	25,000
<b>17101 · Equipment-W</b>	0	1,250	10,366	12,500	15,000
<b>17102 · Meters-W</b>	0	0	17,894	0	0
<b>17106 · Line Extension-W</b>	0	4,167	6,300	41,667	50,000
<b>17107 · Buildings-W</b>	7,927	0	267,411	0	0
<b>17109 · Capital Outlay Culverts-W</b>	0	5,000	2,000	50,000	60,000
<b>17110 · Capital Outlay-W</b>	0	3,750	0	37,500	45,000
<b>17115 · Water Tank Main - W</b>	0	3,333	93,350	33,333	40,000
<b>17121 · Water Well Cap Improv-W</b>	0	0	135,724	0	0
<b>17132 · Transfer out to Debt Service-W</b>	53,010	0	523,517	0	0
<b>Total Capital Outlay-W</b>	60,938	19,583	1,098,233	195,833	235,000
<b>Total Other Expense</b>	60,938	19,583	1,098,233	195,833	235,000
<b>Net Other Income</b>	(60,938)	(19,583)	(1,098,233)	(195,833)	(235,000)
<b>Net Income</b>	<b>10,206</b>	<b>19,616</b>	<b>(577,297)</b>	<b>196,161</b>	<b>235,393</b>

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

October 2021

	Oct 21	Budget	Jan - Oct 21	YTD Budget	Annual Budget
<b>Ordinary Income/Expense</b>					
<b>Income</b>					
<b>Wastewater-Revenue</b>					
14215 · WW Fees	62,798	67,917	616,998	679,167	815,000
14216 · Commercial WW Fees	3,561	3,333	30,499	33,333	40,000
14220 · WW Bore	0	833	7,200	8,333	10,000
14225 · WW Tap Fees	17,000	23,333	206,600	233,333	280,000
14230 · Pump Maintenance	0	500	0	5,000	6,000
14235 · Debt Service Reserve Fee	6,812	5,417	66,618	54,167	65,000
14275 · Interest-WW Reserve	0	25	0	250	300
14276 · Interest-WW	0	417	422	4,167	5,000
<b>Total Wastewater-Revenue</b>	90,171	101,775	928,336	1,017,750	1,221,300
<b>Total Income</b>	90,171	101,775	928,336	1,017,750	1,221,300
<b>Gross Profit</b>	90,171	101,775	928,336	1,017,750	1,221,300
<b>Expense</b>					
<b>Wastewater-Expense</b>					
16219 · Damage Claim	0	0	1,167	0	0
16221 · Uniforms-WW	445	500	7,004	5,000	6,000
16222 · W/W Salary Allocations	10,638	10,000	103,854	100,000	120,000
16229 · Maint Agreement-Incode-WW	0	375	3,489	3,750	4,500
16233 · Lift Station Admin Service Fee	0	208	1,150	2,083	2,500
16238 · W/W Chemicals	0	208	0	2,083	2,500
16239 · Field Equip Rental-WW	0	417	393	4,167	5,000
16240 · Fuel-WW	1,661	1,042	13,611	10,417	12,500
16241 · Repairs & Maint-WW	2,520	1,250	3,463	12,500	15,000
16242 · Materials-WW	4,653	3,750	43,850	37,500	45,000
16243 · Meter Testing-WW	0	19	0	188	225
16244 · Safety Supplies-WW	179	333	4,523	3,333	4,000
16247 · Repairs & Maint-Lift Stat-WW	0	833	2,569	8,333	10,000
16248 · Grinder Pump Repair-WW	0	2,083	43,426	20,833	25,000
16250 · Depreciation-WW	39,313	37,917	393,128	379,167	455,000
16251 · Tools	363	292	1,859	2,917	3,500
16257 · Office Supplies-WW	0	33	9	333	400
16258 · Misc-WW	0	83	730	833	1,000
16259 · Medical-WW	330	83	985	833	1,000
16260 · Op & Maint-City of Bastrop-WW	0	11,667	100,401	116,667	140,000
16265 · Telephone-WW	0	83	0	833	1,000
16266 · License-WW	0	50	0	500	600
16268 · Filing Fees-WW	0	63	400	625	750
16269 · TCEQ Fees-WW	0	267	0	2,667	3,200
16272 · Interest Bonds-WW	12,449	12,821	49,795	128,208	153,850
16274 · Accounting-WW	1,384	1,667	12,701	16,667	20,000
16276 · Audit-WW	0	1,250	7,680	12,500	15,000
16277 · Engineering-WW	0	833	260	8,333	10,000
16278 · Legal- WW	0	417	0	4,167	5,000
16279 · Insurance-WW					
16279a · Insurance-Property-WW	0	275	0	2,750	3,300
16279b · Insurance-Vehicles-WW	0	167	1,250	1,667	2,000

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

October 2021

	Oct 21	Budget	Jan - Oct 21	YTD Budget	Annual Budget
16279c · Insurance-Misc-WW	1,048	46	1,048	458	550
16279d · Insurance-E&O-WW	902	46	902	458	550
16279e · Insurance-Liability-WW	848	83	848	833	1,000
16279h · Insurance-WC-WW	3,309	500	3,309	5,000	6,000
<b>Total 16279 · Insurance-WW</b>	6,107	1,117	7,357	11,167	13,400
16280 · Repairs-Bldg WW	0	0	188	0	0
16281 · Repairs-Equip-WW	190	417	4,658	4,167	5,000
16282 · Repairs-Vehicles-WW	527	417	9,105	4,167	5,000
16283 · Yard Maintenance-Mowing	0	208	309	2,083	2,500
16284 · Training-WW	0	167	1,103	1,667	2,000
16285 · Electricity-Lift Stations	0	417	3,844	4,167	5,000
16286 · Water-Lift Stations	0	208	1,286	2,083	2,500
16289 · Labor-Service Lines & Tap-WW	0	167	0	1,667	2,000
16294 · Travel - Lodging	0	42	0	417	500
16295 · Travel - Meals	0	17	0	167	200
16296 · Travel - Rental Car	0	17	0	167	200
16297 · Small Equipment Purchaes-WW	0	83	0	833	1,000
<b>Total Wastewater-Expense</b>	80,758	91,819	824,297	918,188	1,101,825
<b>Total Expense</b>	80,758	91,819	824,297	918,188	1,101,825
<b>Net Ordinary Income</b>	9,413	9,956	104,040	99,563	119,475
<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	0	0	10,366	0	0
17206 · WW Line Extensions-WW	70,394	0	98,928	0	0
17211 · Capital Outlay Grinder Pumps-WW	0	8,333	62,033	83,333	100,000
17232 · Transfer out to Debt Service-WW	31,574	0	1,329,192	0	0
<b>Total Capital Outlay-WW</b>	101,967	8,333	1,542,191	83,333	100,000
<b>Total Other Expense</b>	101,967	8,333	1,542,191	83,333	100,000
<b>Net Other Income</b>	(101,967)	(8,333)	(1,542,191)	(83,333)	(100,000)
<b>Net Income</b>	<b>(92,554)</b>	<b>1,623</b>	<b>(1,438,151)</b>	<b>16,229</b>	<b>19,475</b>

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

	<u>Oct 21</u>	<u>Budget</u>	<u>Jan - Oct 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	43,969	104,167	917,753	1,041,667	1,250,000
34215 · Assessments-Prior to 97	478	833	42,515	8,333	10,000
34220 · Late Fee	1,527	1,667	40,076	16,667	20,000
34225 · Late Fee- Prior	0	125	1,615	1,250	1,500
34235 · Lien Fees	1,440	2,083	40,417	20,833	25,000
34240 · Deed Admin Fee	0	333	33,156	3,333	4,000
34245 · Returned Check Fee	30	3	30	33	40
34250 · Filing Fees	100	250	2,845	2,500	3,000
34255 · Driveway	120	292	2,320	2,917	3,500
34260 · Other Income-RC	4,989	0	5,189	0	0
34265 · Attorney Fees	862	1,667	38,568	16,667	20,000
34270 · Allocation to Maintenance Fund	(27,083)	(27,083)	(270,833)	(270,833)	(325,000)
34275 · Interest-RC	163	83	2,040	833	1,000
<b>Total Road Construction-Revenue</b>	<u>26,594</u>	<u>84,420</u>	<u>855,691</u>	<u>844,200</u>	<u>1,013,040</u>
<b>Total Income</b>	26,594	84,420	855,691	844,200	1,013,040
<b>Expense</b>					
<b>Road Construction-Expense</b>					
36210 · Salary Allocations from Water	7,446	10,100	72,698	101,000	121,200
36224 · Admin Allocations from Water-RC	4,445	5,192	93,808	51,920	62,304
36229 · Maint Agreement-Incode-RC	0	833	5,986	8,333	10,000
36239 · Field Equip Rental	0	125	0	1,250	1,500
36241 · Repair & Maint-RC	0	42	0	417	500
36245 · Damage Claims	0	4	0	42	50
36258 · Misc	0	417	0	4,167	5,000
36263 · Postage	0	667	947	6,667	8,000
36268 · Filing Fees	601	417	3,751	4,167	5,000
36270 · Bad Debt	0	3,750	0	37,500	45,000
36271 · CC Fees	276	1,000	15,083	10,000	12,000
36272 · Attorney Fees (County)	0	2,500	37,094	25,000	30,000
36273 · Taxes- Property	0	125	0	1,250	1,500
36274 · Accounting	952	917	8,732	9,167	11,000
36276 · Audit-RC	0	833	5,280	8,333	10,000
36277 · Engineering-RC	18,900	11,667	117,875	116,667	140,000
36278 · Legal-RC	0	2,500	0	25,000	30,000
36279 · Insurance					
36279h · Insurance- WC	6,191	750	6,191	7,500	9,000
<b>Total 36279 · Insurance</b>	<u>6,191</u>	<u>750</u>	<u>6,191</u>	<u>7,500</u>	<u>9,000</u>

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

	Oct 21	Budget	Jan - Oct 21	YTD Budget	Annual Budget
<b>36280 · Other Professional Fees</b>	0	83	0	833	1,000
<b>36282 · Repairs-Vehicles-RC</b>	0	0	23	0	0
<b>36294 · Road Fees Written Off</b>	0	2,083	0	20,833	25,000
<b>36295 · Lien Fees Written Off</b>	0	417	0	4,167	5,000
<b>36296 · Road Late Fees Written Off</b>	0	417	0	4,167	5,000
<b>36297 · Road Prior Written Off</b>	0	1,250	0	12,500	15,000
<b>36298 · Attorney Fees Written Off</b>	0	1,250	0	12,500	15,000
<b>Total Road Construction-Expense</b>	38,810	47,338	367,466	473,378	568,054
<b>Total Expense</b>	38,810	47,338	367,466	473,378	568,054
<b>Net Ordinary Income</b>	(12,215)	37,082	488,225	370,822	444,986
<b>Other Income/Expense</b>					
<b>Other Expense</b>					
<b>Road Construction-Capital</b>					
<b>37210 · Equipment-RC</b>	0	0	2,862	0	0
<b>37285 · Capital Outlay-RC</b>	128,424	36,250	695,502	362,500	435,000
<b>Total Road Construction-Capital</b>	128,424	36,250	698,364	362,500	435,000
<b>Total Other Expense</b>	128,424	36,250	698,364	362,500	435,000
<b>Net Other Income</b>	(128,424)	(36,250)	(698,364)	(362,500)	(435,000)
<b>Net Income</b>	<b>(140,639)</b>	<b>832</b>	<b>(210,139)</b>	<b>8,322</b>	<b>9,986</b>

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

	<u>Oct 21</u>	<u>Budget</u>	<u>Jan - Oct 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	125,000	150,000
<b>34165 · FEMA Payments</b>	0	12,500	0	125,000	150,000
<b>34176 · Transfer from Road Construction</b>	27,083	27,083	270,833	270,833	325,000
<b>Total Road Maintenance-Revenue</b>	27,083	52,083	270,833	520,833	625,000
<b>Total Income</b>	27,083	52,083	270,833	520,833	625,000
<b>Expense</b>					
<b>Road Maintenance-Expense</b>					
<b>36124 · Salary Allocations from Water</b>	8,934	10,100	75,482	101,000	121,200
<b>36127 · Repairs- Contracted-RM</b>	0	4,167	23,200	41,667	50,000
<b>36128 · Contract Labor- RM</b>	0	4,167	0	41,667	50,000
<b>36129 · Maint. Agreement-Incode-RM</b>	0	0	2,818	0	0
<b>36139 · Field Equipment Rental- RM</b>	0	2,083	19,081	20,833	25,000
<b>36141 · R&amp;M-RM</b>	0	1,667	0	16,667	20,000
<b>36142 · Materials-RM</b>	12,308	24,583	77,705	245,833	295,000
<b>36144 · Safety Supplies-RM</b>	179	417	402	4,167	5,000
<b>36145 · Uniforms</b>	0	0	440	0	0
<b>36146 · Equip. Small</b>	0	83	1,697	833	1,000
<b>36147 · Permit Fees</b>	0	208	0	2,083	2,500
<b>36148 · Materials- Hauling-RM</b>	0	1,250	32,683	12,500	15,000
<b>36160 · Misc. Office-RM</b>	0	0	9	0	0
<b>36174 · Accounting</b>	216	167	1,985	1,667	2,000
<b>36176 · Audit-RM</b>	0	333	1,200	3,333	4,000
<b>36177 · Engineering-RM</b>	0	1,667	0	16,667	20,000
<b>36178 · Legal-RM</b>	0	167	0	1,667	2,000
<b>36179 · Insurance-WC-RM</b>	1,655	42	1,655	417	500
<b>36181 · Repairs- Equip-RM</b>	52	417	2,818	4,167	5,000
<b>36182 · Repairs- Vehicles-RM</b>	13	417	4,178	4,167	5,000
<b>36184 · Tools</b>	0	0	111	0	0
<b>Total Road Maintenance-Expense</b>	23,356	51,933	245,461	519,333	623,200
<b>Total Expense</b>	23,356	51,933	245,461	519,333	623,200
<b>Net Ordinary Income</b>	3,728	150	25,372	1,500	1,800
<b>Other Income/Expense</b>					

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

	<u>Oct 21</u>	<u>Budget</u>	<u>Jan - Oct 21</u>	<u>YTD Budget</u>	<u>Annual Budget</u>
<b>Other Expense</b>					
<b>Road Maintenance-Capital</b>					
37110 · Equipment-RM	0	0	2,734	0	0
37185 · Capital Outlay-RM	0	0	3,600	0	0
<b>Total Road Maintenance-Capital</b>	<u>0</u>	<u>0</u>	<u>6,334</u>	<u>0</u>	<u>0</u>
<b>Total Other Expense</b>	<u>0</u>	<u>0</u>	<u>6,334</u>	<u>0</u>	<u>0</u>
<b>Net Other Income</b>	<u>0</u>	<u>0</u>	<u>(6,334)</u>	<u>0</u>	<u>0</u>
<b>Net Income</b>	<u><b>3,728</b></u>	<u><b>150</b></u>	<u><b>19,038</b></u>	<u><b>1,500</b></u>	<u><b>1,800</b></u>

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

	<u>Oct 21</u>	<u>Budget</u>	<u>Jan - Oct 21</u>	<u>YTD Budget</u>	<u>Annual Budget</u>
<b>Ordinary Income/Expense</b>					
<b>Income</b>					
25300 · Pine Forest Standby	0	417	1,032	4,167	5,000
25500 · TV Standby	0	417	2,260	4,167	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>	0	833	4,267	8,333	10,000
<b>Expense</b>					
27110 · Admin Allocations	0	417	0	4,167	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	216	167	1,985	1,667	2,000
27170 · Audit	0	208	1,200	2,083	2,500
27175 · Attorney Fees Expense	0	0	1,074	0	0
27190 · Legal	0	42	0	417	500
<b>Total Expense</b>	216	833	8,236	8,333	10,000
<b>Net Ordinary Income</b>	(216)	0	(3,969)	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>(216)</b>	<b>0</b>	<b>(7,719)</b>	<b>0</b>	<b>0</b>

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

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	<b>Oct 31, 21</b>
<b>Income</b>	
24801 · Interest Earned On Checking	0.00
24802 · Interest On Temp Investments	352.73
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
<b>Total Income</b>	<b>6,775,352.73</b>
<b>Expense</b>	
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
<b>Total Expense</b>	<b>282,852.50</b>
<b>Net Income</b>	<b>6,492,500.23</b>

**Bastrop WCID No 2 - DSF**

**Profit & Loss**

As of October 31, 2021

Accrual Basis

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	<u>Oct 31, 21</u>
<b>Income</b>	
<b>34802 · Interest On Temp Investments</b>	63.65
<b>35901 · Transfer From Water-Wastewater</b>	1,852,708.98
	<hr/>
<b>Total Income</b>	1,852,772.63
<b>Expense</b>	
<b>37802 · Bond Interest Expense</b>	87,873.50
	<hr/>
<b>Total Expense</b>	87,873.50
	<hr/>
<b>Net Income</b>	<b><u><u>1,764,899.13</u></u></b>

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

**Balance Sheet**

As of October 31, 2021

	<b>Oct 31, 21</b>
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
11110 · Operating - Water	274,541.16
11220 · TWDB WW	572.00
<b>Total Checking/Savings</b>	<b>275,113.16</b>
<b>Other Current Assets</b>	
<b>Accounts Receivable</b>	
11150 · Accounts Receivable-W	32,223.60
11250 · Accounts Receivable - WW	13,090.63
<b>Total Accounts Receivable</b>	<b>45,314.23</b>
11120 · Petty Cash	215.00
11130 · Cash Drawer	250.00
11140 · Time Deposits-W	2,451,590.59
11160 · Allowance for Doubtful-W	(10,176.94)
11171 · Due from Standby-W	216.25
11172 · Due from RM-W	12,675.06
11173 · Due from RC-W	19,557.05
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
<b>Total Other Current Assets</b>	<b>2,595,227.79</b>
<b>Total Current Assets</b>	<b>2,870,340.95</b>
<b>Fixed Assets</b>	
11190 · Accumulated Depreciation-W	(3,629,949.52)
11191 · Land-W	85,504.00
11192 · Bldgs & Equipment-W	5,702,857.19
11290 · Accumulated Depreciation-WW	(3,725,138.52)
11291 · Land-WW	14,525.00
11292 · Bldgs & Equipment-WW	7,998,503.63
<b>Total Fixed Assets</b>	<b>6,446,301.78</b>
<b>TOTAL ASSETS</b>	<b>9,316,642.73</b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Accounts Payable</b>	
12000 · Accounts Payable	(289,989.93)
<b>Total Accounts Payable</b>	<b>(289,989.93)</b>
<b>Other Current Liabilities</b>	
12135 · Federal Withholding Payable	14,367.21
12140 · Accrued Salaries	4,003.42
12144 · FSA Employee Flexible Spending	19,854.94
12145 · Benefit Liability	(1,928.21)
12160 · Deposits	281,300.00
12170 · Due to TCEQ-W	6,462.31
12188 · Due to Others	0.30

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

**Balance Sheet**

As of October 31, 2021

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	<b>Oct 31, 21</b>
<b>12191 · FEMA Payments Deferred Revenue</b>	23,500.00
<b>12270 · Due to TCEQ-WW</b>	3,233.35
<b>12271 · Equipment Lease Payable-WF</b>	33,693.68
<b>12280 · Bonds Payable-TWDB-WW</b>	5,060,000.00
<b>12281 · Bond Interest Payable</b>	58,582.40
	<hr/>
<b>Total Other Current Liabilities</b>	5,503,069.40
	<hr/>
<b>Total Current Liabilities</b>	5,213,079.47
	<hr/>
<b>Total Liabilities</b>	5,213,079.47
<b>Equity</b>	
<b>13110 · Unrestricted Fund Balance-W</b>	3,507,631.79
<b>13120 · Restricted Fund Balance-Bond</b>	65,000.00
<b>13140 · Capital Assets Fund Balance-W</b>	1,834,568.00
<b>13220 · Unrestricted Fund Balance-WW</b>	905,603.05
<b>13240 · Capital Assets Fund Balance-WW</b>	(193,791.00)
<b>Net Income</b>	(2,015,448.58)
	<hr/>
<b>Total Equity</b>	4,103,563.26
	<hr/>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>9,316,642.73</b>
	<hr/> <hr/>

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

	<b>Oct 31, 21</b>
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
31210 · Road Const Operating	110,327.71
<b>Total Checking/Savings</b>	110,327.71
<b>Other Current Assets</b>	
31230 · Time Deposits-RC	554,976.14
31250 · Accounts Receivable-RC	2,306,529.08
31260 · Allowance for Doubtful-RC	(1,770,905.82)
31277 · FEMA Receivable	231,464.68
<b>Total Other Current Assets</b>	1,322,064.08
<b>Total Current Assets</b>	1,432,391.79
<b>TOTAL ASSETS</b>	<b>1,432,391.79</b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Accounts Payable</b>	
32000 · Accounts Payable	111,501.54
<b>Total Accounts Payable</b>	111,501.54
<b>Other Current Liabilities</b>	
32140 · Deferred Revenue - Assessments	537,588.20
32150 · Due to Water-RM	12,675.06
32250 · Due to Water-RC	19,557.05
32257 · FEMA Funds Deferred Revenue	231,464.68
<b>Total Other Current Liabilities</b>	801,284.99
<b>Total Current Liabilities</b>	912,786.53
<b>Total Liabilities</b>	912,786.53
<b>Equity</b>	
33130 · Fund Balance-RM	497,233.32
33220 · Fund Balance-RC	213,472.71
Net Income	(191,100.77)
<b>Total Equity</b>	519,605.26
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>1,432,391.79</b>

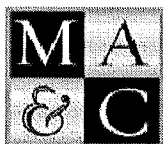
**Bastrop WCID No 2 - Standby  
Balance Sheet  
As of October 31, 2021**

	<b>Oct 31, 21</b>
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
21100 · Standby Operating	95,485.11
<b>Total Checking/Savings</b>	95,485.11
<b>Other Current Assets</b>	
21500 · Accounts Receivable	485,022.04
21600 · Allowance for Bad Debts	(494,398.40)
<b>Total Other Current Assets</b>	(9,376.36)
<b>Total Current Assets</b>	86,108.75
<b>TOTAL ASSETS</b>	<b>86,108.75</b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Other Current Liabilities</b>	
22200 · Due to Water	216.25
<b>Total Other Current Liabilities</b>	216.25
<b>Total Current Liabilities</b>	216.25
<b>Total Liabilities</b>	216.25
<b>Equity</b>	
23010 · Fund Balance	93,611.32
Net Income	(7,718.82)
<b>Total Equity</b>	85,892.50
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>86,108.75</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	11/01/2021	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



MUNICIPAL ACCOUNTS  
& CONSULTING, L.P.

**Bastrop County Water Control &  
Improvement District No. 2  
Quarterly Investment Inventory Report  
Period Ending September 30, 2021**

**BOARD OF DIRECTORS**

Bastrop County Water Control &  
Improvement District No. 2

Attached is the Quarterly Investment Inventory Report for the  
Period ending September 30, 2021.

This report and the District's investment portfolio are in compliance with the  
investment strategies expressed in the District's investment policy, and the  
Public Funds Investment Act.

I, hereby certify that, pursuant to Senate Bill 253 and in connection with the  
preparation of the investment report, I have reviewed the divestment lists  
prepared and maintained by the Texas Comptroller of Public Accounts, and the  
District does not own direct or indirect holdings in any companies identified on such lists.

Mark M. Burton  
(Investment Officer)

Ghia Lewis  
(Investment Officer)

COMPLIANCE TRAINING

HB 675 states the Investment Officer must attend at least one training seminar for (6) six hours  
Within twelve months of taking office and requires at least (4) four hours training within each (2)  
two year period thereafter.

INVESTMENT OFFICERS

Mark M. Burton

Ghia Lewis

CURRENT TRAINING

November 5, 2011 (Texpool Academy 10 Hours)  
November 5, 2013 (Texpool Academy 10 Hours)  
November 27, 2015 (Texpool Academy 10 Hours)  
December 26, 2017 (Texpool Academy 10 Hours)  
January 9, 2020 (TexPool Academy 12 Hours)  
  
October 25, 2011 (Texpool Academy 10 Hours)  
November 7, 2013 (Texpool Academy 10 Hours)  
November 5, 2015 (Texpool Academy 10 Hours)  
November 6, 2017 (Texpool Academy 10 Hours)  
November 5, 2019 (Texpool Academy 10 Hours)

**Bastrop County Water Control & Improvement District No. 2**

**Bastrop County Water Control & Improvement District No. 2**  
**Summary of Money Market Funds**  
07/01/2021 - 09/30/2021

**Fund: Water/Wastewater**

**Financial Institution: AMEGY BANK - TRUST**

**Account Number: XXXX041. Date Opened: 01/01/2017 Current Interest Rate: 0.05%**

Date	Description	Begin Balance	Cash Added	Cash Withdrawn	Int. Earned	End Balance
07/01/2021		642,242.22				
07/31/2021					6.57	
08/31/2021					3.64	
09/30/2021					3.53	
09/30/2021	TO WALK OVER TO DSF			(642,255.96)		
<b>Totals for Account XXXX041.:</b>		<b>\$642,242.22</b>		<b>(\$642,255.96)</b>	<b>\$13.74</b>	<b>\$0.00</b>

**Financial Institution: FIRST NATIONAL BANK BASTR**

**Account Number: XXXX3543 Date Opened: 01/01/2017 Current Interest Rate: 0.25%**

Date	Description	Begin Balance	Cash Added	Cash Withdrawn	Int. Earned	End Balance
07/01/2021		146,000.81				
07/31/2021					0.00	
08/31/2021					0.00	
09/30/2021					0.00	
<b>Totals for Account XXXX3543.:</b>		<b>\$146,000.81</b>			<b>\$0.00</b>	<b>\$146,000.81</b>

**Account Number: XXXX385. Date Opened: 01/01/2017 Current Interest Rate: 0.25%**

Date	Description	Begin Balance	Cash Added	Cash Withdrawn	Int. Earned	End Balance
07/01/2021		469,102.31				
07/31/2021					40.69	
07/31/2021	TRANSFER FROM CK -JUNE		37,145.59			
08/31/2021					44.39	
08/31/2021	TRANSFER FROM CK -JULY		37,145.59			
09/15/2021	TRANSFER FROM CK -AUG		37,145.59			
09/30/2021					45.89	
09/30/2021	TO WALK OVER TO DSF			(580,670.05)		
<b>Totals for Account XXXX385.:</b>		<b>\$469,102.31</b>	<b>\$111,436.77</b>	<b>(\$580,670.05)</b>	<b>\$130.97</b>	<b>\$0.00</b>

**Account Number: XXXX5076 Date Opened: 01/01/2017 Current Interest Rate: 0.25%**

Date	Description	Begin Balance	Cash Added	Cash Withdrawn	Int. Earned	End Balance
07/01/2021		71,282.15				
07/31/2021					0.00	
08/31/2021					0.00	

**Methods Used For Reporting Market Values**

Certificates of Deposits:	Face Value Plus Accrued Interest
Securities/Direct Government Obligations:	Market Value Quoted by the Seller of the Security and Confirmed in Writing
Public Fund Investment Pool/AIM Accounts:	Balance = Book Value = Current Market

**Bastrop County Water Control & Improvement District No. 2**  
**Summary of Money Market Funds**  
07/01/2021 - 09/30/2021

**Fund: Water/Wastewater**

Financial Institution: **FIRST NATIONAL BANK BASTR**

Account Number: **XXXX5076** Date Opened: **01/01/2017** Current Interest Rate: **0.25%**

Date	Description	Begin Balance	Cash Added	Cash Withdrawn	Int. Earned	End Balance
09/30/2021					0.00	
<b>Totals for Account XXXX5076:</b>		<b>\$71,282.15</b>			<b>\$0.00</b>	<b>\$71,282.15</b>

Financial Institution: **TEXPOOL**

Account Number: **XXXX0002** Date Opened: **05/30/2019** Current Interest Rate: **0.01%**

Date	Description	Begin Balance	Cash Added	Cash Withdrawn	Int. Earned	End Balance
07/01/2021		1,620,815.88				
07/31/2021					25.98	
08/31/2021					30.53	
09/30/2021					37.11	
<b>Totals for Account XXXX0002:</b>		<b>\$1,620,815.88</b>			<b>\$93.62</b>	<b>\$1,620,909.50</b>

Account Number: **XXXX0003** Date Opened: **02/04/2020** Current Interest Rate: **0.01%**

Date	Description	Begin Balance	Cash Added	Cash Withdrawn	Int. Earned	End Balance
07/01/2021		613,295.55				
07/31/2021					9.88	
08/31/2021					11.54	
09/30/2021					14.08	
<b>Totals for Account XXXX0003:</b>		<b>\$613,295.55</b>			<b>\$35.50</b>	<b>\$613,331.05</b>

Account Number: **XXXX0001** Date Opened: **04/30/2019** Current Interest Rate: **0.01%**

Date	Description	Begin Balance	Cash Added	Cash Withdrawn	Int. Earned	End Balance
07/01/2021		457,299.06				
07/31/2021					7.31	
08/31/2021					8.61	
09/30/2021					10.47	
09/30/2021	TO WALK OVER TO DSF			(457,325.45)		
<b>Totals for Account XXXX0001:</b>		<b>\$457,299.06</b>		<b>(\$457,325.45)</b>	<b>\$26.39</b>	<b>\$0.00</b>
<b>Totals for Water/Wastewater Fund:</b>		<b>\$4,020,037.98</b>	<b>\$111,436.77</b>	<b>(\$1,680,251.46)</b>	<b>\$300.22</b>	<b>\$2,451,523.51</b>

**Methods Used For Reporting Market Values**

Certificates of Deposits:	Face Value Plus Accrued Interest
Securities/Direct Government Obligations:	Market Value Quoted by the Seller of the Security and Confirmed in Writing
Public Fund Investment Pool/MM Accounts:	Balance = Book Value = Current Market

**Bastrop County Water Control & Improvement District No. 2**  
**Summary of Money Market Funds**  
07/01/2021 - 09/30/2021

**Fund: Capital Projects**

**Financial Institution: TEXPOOL**

**Account Number: XXXX0005 Date Opened: 07/21/2021 Current Interest Rate: 0.01%**

Date	Description	Begin Balance	Cash Added	Cash Withdrawn	Int. Earned	End Balance
07/01/2021		0.00				
08/31/2021	SR2021 PROCEEDS		6,492,147.50			
08/31/2021					8.94	
09/30/2021					148.68	
<b>Totals for Account XXXX0005:</b>		<u>\$0.00</u>	<u>\$6,492,147.50</u>		<u>\$157.62</u>	<u>\$6,492,305.12</u>
<b>Totals for Capital Projects Fund:</b>		<u>\$0.00</u>	<u>\$6,492,147.50</u>		<u>\$157.62</u>	<u>\$6,492,305.12</u>

**Methods Used For Reporting Market Values**

Certificates of Deposits:	Face Value Plus Accrued Interest
Securities/Direct Government Obligations:	Market Value Quoted by the Seller of the Security and Confirmed in Writing
Public Fund Investment Pool/AIM Accounts:	Balance = Book Value = Current Market

**Bastrop County Water Control & Improvement District No. 2**

**Summary of Money Market Funds**

07/01/2021 - 09/30/2021

**Fund: Debt Service**

**Financial Institution: AMEGY BANK - TRUST**

Account Number: XXXX1041 Date Opened: 09/30/2021 Current Interest Rate: 0.05%

Date	Description	Begin Balance	Cash Added	Cash Withdrawn	Int. Earned	End Balance
07/01/2021		0.00				
09/30/2021	TRF DEBT FUNDS FROM W-WW		642,255.96			
<b>Totals for Account XXXX1041:</b>		<b>\$0.00</b>	<b>\$642,255.96</b>			<b>\$642,255.96</b>

**Financial Institution: FIRST NATIONAL BANK BASTR**

Account Number: XXXX4385 Date Opened: 09/30/2021 Current Interest Rate: 0.25%

Date	Description	Begin Balance	Cash Added	Cash Withdrawn	Int. Earned	End Balance
07/01/2021		0.00				
09/30/2021	TRF DSF FUNDS FROM W-WW		580,670.05			
<b>Totals for Account XXXX4385:</b>		<b>\$0.00</b>	<b>\$580,670.05</b>			<b>\$580,670.05</b>

**Financial Institution: TEXPOOL**

Account Number: XXXX0001 Date Opened: 09/30/2021 Current Interest Rate: 0.01%

Date	Description	Begin Balance	Cash Added	Cash Withdrawn	Int. Earned	End Balance
07/01/2021		0.00				
09/30/2021	TRF DEBT FUNDS FROM W-WW		457,325.45			
<b>Totals for Account XXXX0001:</b>		<b>\$0.00</b>	<b>\$457,325.45</b>			<b>\$457,325.45</b>
<b>Totals for Debt Service Fund:</b>		<b>\$0.00</b>	<b>\$1,680,251.46</b>			<b>\$1,680,251.46</b>

**Methods Used For Reporting Market Values**

Certificates of Deposits:	Face Value Plus Accrued Interest
Securities/Direct Government Obligations:	Market Value Quoted by the Seller of the Security and Confirmed in Writing
Public Fund Investment Pool/AIM Accounts:	Balance = Book Value = Current Market

Bastrop County Water Control & Improvement District No. 2

Summary of Money Market Funds

07/01/2021 - 09/30/2021

Fund: Roads

Financial Institution: ROSCOE STATE BANK

Account Number: XXXX3131 Date Opened: 01/01/2016 Current Interest Rate: 0.50%

Date	Description	Begin Balance	Cash Added	Cash Withdrawn	Int. Earned	End Balance
07/01/2021		754,242.93				
07/31/2021					192.18	
08/31/2021					192.23	
09/30/2021					186.07	
<b>Totals for Account XXXX3131:</b>		<b>\$754,242.93</b>			<b>\$570.48</b>	<b>\$754,813.41</b>
<b>Totals for Roads Fund:</b>		<b>\$754,242.93</b>			<b>\$570.48</b>	<b>\$754,813.41</b>

Methods Used For Reporting Market Values

Certificates of Deposits:	Face Value Plus Accrued Interest
Securities/Direct Government Obligations:	Market Value Quoted by the Seller of the Security and Confirmed in Writing
Public Fund Investment Pool/MIM Accounts:	Balance = Book Value = Current Market

Bastrop County Water Control & Improvement District No. 2

Detail of Pledged Securities

07/01/2021 - 09/30/2021

Financial Institution: ROSCOE STATE BANK							
<b>Security:</b> FHLMC <b>CUSIP:</b> 193495AK4	<b>Par Value:</b> <b>Date</b>	320,000.00 <b>Value</b>	<b>Maturity Date:</b>	02/15/2027	<b>Pledged:</b>	04/14/2020	<b>Released:</b> <b>Amount Released:</b>
	07/31/2021	358,521.60					
	08/31/2021	357,715.20					
	09/30/2021	358,355.20					
<b>Security:</b> FHLMC <b>CUSIP:</b> 649143GK4	<b>Par Value:</b> <b>Date</b>	330,000.00 <b>Value</b>	<b>Maturity Date:</b>	02/15/2024	<b>Pledged:</b>	06/01/2017	<b>Released:</b> 08/16/2021 <b>Amount Released:</b> 330,000.00
	07/31/2021	330,610.50					
<b>Security:</b> FNMA <b>CUSIP:</b> 270299FN5	<b>Par Value:</b> <b>Date</b>	330,000.00 <b>Value</b>	<b>Maturity Date:</b>	02/15/2031	<b>Pledged:</b>	05/02/2019	<b>Released:</b> <b>Amount Released:</b>
	07/31/2021	380,338.20					
	08/31/2021	378,447.30					
	09/30/2021	377,104.20					
<b>Security:</b> FNMA <b>CUSIP:</b> 445787QV9	<b>Par Value:</b> <b>Date</b>	205,000.00 <b>Value</b>	<b>Maturity Date:</b>	05/15/2027	<b>Pledged:</b>	02/25/2020	<b>Released:</b> <b>Amount Released:</b>
	07/31/2021	218,206.10					
	08/31/2021	217,388.15					
	09/30/2021	216,853.10					

Methods Used For Reporting Market Values

Certificates of Deposits:	Face Value Plus Accrued Interest
Securities/Direct Government Obligations:	Market Value Quoted by the Seller of the Security and Confirmed in Writing
Public Fund Investment Pool/AM Accounts:	Balance = Book Value = Current Market